



INTEGRATED ANNUAL REPORT 2022



TABLE OF CONTENTS

The basis of this report	3
Leadership Message	11
Attitude to accomplish	17
Strategy, governance, ethics and transparency	33
Valuing people	52
Positive impact on communities and the entire value chain	58
Environmental management	68
Economic-financial performance and business expansion	77
GRI and SASB Annexes	80
GRI and SASB index	137
Letter of assurance	150

**The basis of
this report**

CLIMATE CHANGE

SUMMARY

Preparation of the document

GRI 2-2 | 2-3 | 2-4 | 2-5 | 2-14

Since its first report, **SIMPAR** follows recognized market practices for more transparency in its disclosures. With this assumption, it reports this third Integrated Annual Report, which covers the period from January 1 to December 31, 2022. The last document, referring to the 2021 performance, was published on May 9, 2022.

The Report includes the Integrated Reporting guidelines, the SASB standards of the Value Reporting Foundation (VRF) and the principles of the Global Reporting Initiative (GRI), of accuracy, balance, clarity, comparability, completeness, context of sustainability, timeliness and verifiability, being prepared in accordance with the 2021 GRI Standards. It is also based on the Sustainable Development Goals (SDGs) of the United Nations (UN), on the ten Principles of the UN Global Compact and on good reporting practices in Brazil. It also complies with the guidelines of the International Financial Reporting Standards (IFRS), with

no omissions in relation to the Integrated Reporting guidelines, the CDP Disclosure Insight Action and the Task Force on Climate-related Financial Disclosures (TCFD). The information was collected in interviews with the main executives, in addition to organizational and sectoral material.

The data is aimed at SIMPAR itself and its controlled companies (**Movida, JSL, Vamos, BBC, Automob, CS Infra** and **CS Brasil**), in line with the basis that compose the Financial Statements¹; exceptions are described in notes or throughout the chapters. Due to **SIMPAR**'s growth in the year and, as each acquired company has its own internal processes, some indicators do not consolidate data for the entire Group – the scope of the indicators appears in footnotes. In addition, there was a change in the presentation of some indicators already reported in previous years for compliance with the requirements of the main ESG indices (Environmental, Social and Governance) recognized by the market.

There is no omission of mandatory information throughout this report, the content of which was analyzed by the senior leadership, with the application of integrated thinking in the data collection and in the preparation of the document. **SIMPAR**'s Sustainability Committee was responsible for analyzing and approving the reported information, including the material topics discussed in the regular meeting of the instance, ensuring the completeness of the material and its adherence to the structure required by the International Integrated Reporting Council, or IIRC.

The document was audited externally by KPMG Auditores Independentes, and any reformulations of information are described throughout the Report, published in Portuguese and English.

Comments, suggestions or questions regarding the information reported here can be sent by email to sustentabilidade@simpar.com.br.



1. The accounting, individual and consolidated interim information, in this case, quarterly information, were prepared in accordance with Technical Pronouncement CPC 21 (R1) - Interim Statements and IAS 34 - Interim Financial Reporting, issued by the International Accounting Standards Board (IASB) and presented in accordance with the rules approved and issued by the CVM, applicable to the preparation of the Quarterly Information (ITR). In general, the companies acquired by SIMPAR and its subsidiaries are consolidated into the holding company from the closing date of the acquisition and assumption of control of the company. The document was audited by PWC.



Consultation with stakeholders

GRI 3-1 | 3-2

Faced with the sectoral and global scenarios of transformations, **SIMPAR** considers the aspects that may influence its business and the effects of its activities on society and the environment. In 2022, in accordance with good practice, a new materiality was promoted based on a context assessment and consultation with the Company's stakeholders.

The process followed the assumptions and guidelines of the Global Reporting Initiative (GRI) and the International <IR> Framework – now part of the International Financial Reporting Standards Foundation (IFRS) –, from the perspective of dual materiality. Thus, corporate actions and projects in favor of sustainability are guided by aspects that may affect **SIMPAR**'s value generation, as well as by the impacts of its activities and those of its subsidiaries.

While identifying these aspects and impacts, we have considered:

- Documents and premises that found the corporate strategy, with the perception of risks and opportunities²;
- Content of the various stakeholder engagement channels, a source of continuous assessment of the demands and needs of stakeholders³;
- National and international industry benchmarks with the main themes associated with the value chain.

2. Reference form, risk map, ESG goals, survey of environmental aspects and impacts, previous materiality process, Integrated Annual Report 2021.

3. Reporting channel, organizational climate survey, Customer Service, press relations, investor inquiries.

Materiality

To assess organizational specificities with contemporary global challenges and maintain alignment with the international sustainability agenda, the following were also considered in the materiality process:

- World Economic Forum Global Risks Report 2022;
- Sustainable Development Goals (SDGs), from the United Nations (UN);
- Parameters of the Sustainability Accounting Standards Board (SASB).

This process resulted in the identification of 13 initial themes, which were analyzed in depth in interviews with executives, board members, investors and specialists in the sectors in which the Group operates, assessing the importance of each of the aspects for **SIMPAR**'s business. Thus, it was possible to prioritize those that represent greater scope and magnitude.

The query was expanded and tested through an online questionnaire from October 13 to November 1, 2022, with the participation of 712 people from the following audiences: employees, suppliers, customers, shareholders, directors, investors, financiers, communities, civil society organizations, the press, students and companies in the sector.

The result of this query, calculated using a weighting system to reflect the influence and engagement of each public, led to the definition of eight material themes – analyzed and validated by the **SIMPAR** Sustainability Committee, with reorganization of aspects to promote the adjustment of content to the corporate strategy. The initial topics taken to consultation were: **Financial balance, capital allocation and business expansion; Environmental management; People management; Corporate governance, ethics and transparency; Positive impact on communities (includes social investment); Innovation with a positive impact; Climate changes; Customer relationship; Renewal of the Brazilian fleet; Respect for diversity and human rights; People's health and safety; Data security; Sustainability in the value chain.** The themes defined as material are shown in the following table.



Automob: holding company of the Group that brings together all the networks of light vehicle dealerships.

FINANCIAL BALANCE, CAPITAL ALLOCATION AND BUSINESS EXPANSION

Description

Protect and strengthen **SIMPAR**'s capital structure, ensuring the delivery of sustainable results to shareholders and investors and the financial solidity of the holding company and the controlled companies; and manage business expansion responsibly, with acquisitions and investments in diversified assets in essential sectors of the real economy, which generate permanent results.

Why is it material?

Sustainable results in the medium and long terms give the company the ability to generate value in all its segments. As a holding company, **SIMPAR** is responsible for the systemic connection between the controlled companies, paying attention to the competitive strategic environment and sustainability criteria in investments, for business expansion.

Related SDGs

8. Decent work and economic growth; **9.** Industry, innovation and infrastructure; **12.** Responsible consumption and production.



Who is prioritized

All audiences

Capitals

Financial, Intellectual and organizational

GRI and SASB contents

3-3 | 201-1 | 201-2 | 207-1 | 207-2 | 207-3 | FN-AC-410a.2

Related risks

Strategic, market, liquidity and credit risks

Principles | Global Compact

VALUING PEOPLE AND HUMAN RIGHTS¹

Description

Ensure the continuity of the organizational culture and the Company's legacy in its controlled and acquired companies, through the engagement and appreciation of people as some of the pillars of retention and attraction of diversity and inclusion professionals and respect for human rights in the production chain.

Why is it material?

Due to its rapid growth and the sectors in which it operates, marked by the provision of services, **SIMPAR** considers the human capital of its invested companies to be one of its most strategic differentials. The holding acquires a preponderant role in the management of the organizational culture and in stimulating good practices to attract, develop and retain talent, and may also act in the context of encouraging respect for human rights, diversity and inclusion.

Related SDGs

5. Gender equality; **8.** Decent work and economic growth.



Who is prioritized

All audiences

Capitals

Human, Social and relationship

GRI and SASB contents

3-3 | 202-1 | 202-2 | 401-1 | 401-2 | 401-3 | 404-1 | 404-2 | 404-3 | 405-1 | 405-2 | 407-1 | TR-RO-000.C

Related risks

Operational and compliance risks

Principles | Global Compact

1, 2, 3, 4, 5, 6

CORPORATE GOVERNANCE, ETHICS AND TRANSPARENCY

Description

Ensure the ethical and integrity of **SIMPAR** and its controlled companies in relations with other public or private organizations and maintain compliance in all operations, ensuring business sustainability and preventing risks to image, reputation and market positioning.

Why is it material?

With the corporate reorganization two years ago, **SIMPAR** promoted the simplification of its structure, providing more autonomy to invested companies and more transparency, as a way of respecting minority shareholders. Corporate governance, ethics and transparency determine the relationship of companies with their various stakeholders, as well as the necessary solidity for their operations and strategic development.

Related SDGs

16. Peace, justice and strong institutions.



Who is prioritized

All audiences

Capitals

Intellectual and organizational, Social and relationship

GRI and SASB contents

3-3 | 205-1 | 205-2 | 205-3 | 206-1 | 402-1 | 406-1 | 408-1 | 409-1 | 418-1 | FN-AC-510a.1 | FN-AC-510a.2

Related risks

Strategic, operational, image and compliance risks

Principles | Global Compact

10

1. The "Human Rights" aspect becomes part of **SIMPAR**'s material themes in this cycle due to the appreciation of the theme in people management and in the production chain, encouraging diversity and inclusion.

RELATIONSHIP WITH CUSTOMERS²

Description

Maintain alignment so that the subsidiaries ensure customer focus to identify their needs, meet and anticipate expectations, creating new business opportunities that collaborate with growth sustained by strategic and long-term alliances through the diversification of services and contracts.

Why is it material?

Although **SIMPAR**, as a holding company, does not have direct clients, maintaining attention to market needs, diversifying and connecting services to meet the expectations of current and potential clients, is a preponderant factor in expanding the Group's profitability in the transport, logistics and mobility, sanitation and others where the Group operates, as well as to guide consolidation movements.

Related SDGs

8. Decent work and economic growth.



Who is prioritized

Shareholders and directors

Capitals

Social and relationship

GRI and SASB contents

3-3 | 416-1 | 417-3

Related risks

Strategic, operational and credit risks

Principles | Global Compact

2. The "Customer relationship" aspect becomes part of **SIMPAR**'s material themes in this cycle, reverberating the considerations of the theme in the invested companies and with the perspective of perceiving synergies between the businesses based on the needs of the customers and the market, a relevant factor for the development of the holding company.

CLIMATE STRATEGY AND ENVIRONMENTAL MANAGEMENT³

Description

Consider the risks and opportunities associated with the environment and climate in business development, mitigate impacts and identify opportunities for efficiency in the operation and in the value chain, with the protection of natural resources and contribution to the renewal of the Brazilian fleet

Why is it material?

The transportation sector is relevant with regard to Greenhouse Gases (GHG) emissions, and consequently, to climate change. Thus, environmental management and climate change are social requirements for business development in the medium and long term. The company must be aware of these aspects as a risk and also as an opportunity, with the development of solutions that can address or neutralize the negative impacts of operations.

Related SDGs

7. Affordable and clean energy; 12. Responsible consumption and production; 13. Climate action; 14. Life below water; 15. Life on land.



Who is prioritized

Shareholders and Directors | Clients | Collaborators | Civil society | Suppliers | Industry experts

Capitals

Natural, Intellectual and organizational

GRI and SASB contents

3-3 | 302-1 | 302-2 | 302-3 | 302-4 | 303-1 | 303-2 | 303-3 | 303-4 | 303-5 | 304-2 | 305-1 | 305-2 | 305-3 | 305-4 | 305-5 | 305-6 | 305-7 | 306-1 | 306-2 | 306-3 | 306-4 | 306-5 | TR-RO-110a.1 | TR-AF-110a.1 | TR-RO-110a.2 | TR-AF-110a.2 | TR-RO-110a.3 | TR-AF-110a.3 | TR-RO-120a.1 | TR-AF-120a.1

Related risks

Environmental, health and safety, image, compliance and climate risks

Principles | Global Compact

7, 8, 9

3. The "environmental management" aspect was added to the material topic related to climate change in this cycle, as a reinforcement of the importance of responsible action by the Group's companies in the management of practices and indicators.

PEOPLE'S HEALTH AND SAFETY⁴

Description

Ensure the protection of life, health and safety of all people in the value chain, with a focus on employees, customers and communities.

Why is it material?

Traffic safety is a critical issue on the international scene, and ensuring the safety and health of people involved in the value chain is a relevant issue due to the large number of people involved in companies controlled by **SIMPAR**. On the other hand, the physical and emotional health of direct and indirect employees and, in particular, the attention given to the subject as a result of the impacts brought about by the Covid-19 pandemic in the provision of services, reinforce the holding company's commitment to valuing life.

Related SDGs

3. Good health and well-being.



Who is prioritized

Officers

Capitals

Human, Social and relationship

GRI and SASB contents

3-3 | 403-1 | 403-2 | 403-3 | 403-4 | 403-5 | 403-6 | 403-7 | 403-8 | 403-9 | 403-10

Related risks

Health and safety, image and compliance risks

Principles | Global Compact

1, 2

4. The "traffic safety" aspect becomes a more relevant part of **SIMPAR**'s material themes in this cycle, due to the importance that the theme assumes on the international scene, with the significant number of traffic accidents, and the Company's potential to act as an inducing agent of education and awareness. The "mental health" aspect also receives more prominence, due to the criticality of the topic in the post-pandemic period.

INNOVATION

Description

Contribute to innovation in the sectors in which it operates, studying the incorporation of technologies and new business solutions for customer service and focus on efficiency.

Why is it material?

The challenges of the transport, logistics and mobility sector require advances in technological and process innovation. This aspect is fundamental both for the development of investee companies and to help to mitigate the impacts generated by operations.

Related SDGs

9. Industry, innovation and infrastructure.



Who is prioritized

Investors and financiers

Capitals

Intellectual and organizational

GRI and SASB contents

3-3

Related risks

Strategic, and market risks

Principles | Global Compact

9

POSITIVE IMPACT ON COMMUNITIES AND THE ENTIRE VALUE CHAIN⁵

Description

Improve and qualify relationships with communities and with the Group's supply chain, including monitoring socio-environmental and human rights risks and gains in environmental efficiency and fostering social investment.

Why is it material?

For the sustainable growth of the controlled companies, **SIMPAR** considers actions to mitigate the impacts of operations on the surrounding communities. By encouraging regional development, hiring local labor and suppliers, and social investment carried out with the help of the **Julio Simões Institute**, the holding company and its subsidiaries have opportunities to generate shared value with the relationship chain and communities in which they operate.

Related SDGs

10. Reduced inequality; 16. Peace, justice and strong institutions; 17. Partnerships for the goals.



Who is prioritized

Clients | Civil society | Industry experts

Capitals

Social and relationship

GRI and SASB contents

3-3 | 203-1 | 203-2 | 204-1 | 308-1 | 408-1 | 409-1 | 410-1 | 411-1 | 413-1 | 413-2 | 414-1 | 414-2 | TR-RO-320a.3

Related risks

Environmental, health and safety, image and compliance risks

Principles | Global Compact

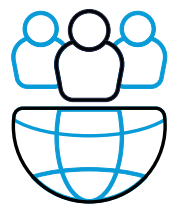
1, 2, 7, 8

5. The theme "Positive impact on communities and on the entire value chain" becomes part of **SIMPAR**'s materiality in this cycle, given the Company's commitment to the communities in which it operates and the positive impacts it causes as a generator of employment and income, as well as with its corporate responsibility actions. The topic "Renewal of the Brazilian fleet", material in the previous cycle, was incorporated as an aspect related to this theme and in "Climate Strategy and Environmental Management", in a transversal way.

Engagement GRI 2-29

SIMPAR's relationships are not limited to the survey of material aspects. Considering the main stakeholders, the engagement approach is continuous and encompasses:

The relationship with stakeholders is not limited to the survey of material aspects of **SIMPAR**



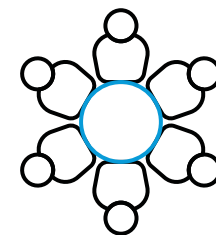
OUR PEOPLE: focusing on long-term relationships, the Company invests in professional development, training and performance evaluations. The relationship goes through the **People Cycle**, which assesses behavioral skills and performance, with feedback and Individual Development Plans (PDIs). The People Management area, in addition to assessing new hires, conducts post-dismissal interviews to monitor the reasons for voluntary departures. Another important front of action is the **Move Careers** Program, which periodically offers opportunities to the Group's employees, who can apply for lateral positions or even higher positions. Among other actions, we also highlight the **Family Appreciation** Program – whose focus is to hire family members and, thus, narrow and expand the generation of employment, income and benefits to the families of employees and **Ligado em Você**, for services in the social, professional, health and legal areas.



SUPPLIERS: supplier management prioritizes local partners, with companies established in states where subsidiaries have branches, as a priority. With this practice, SIMPAR encourages regional socioeconomic development and, through its investees, benefits even more customer service and services.



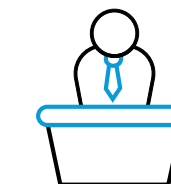
GOVERNMENT: SIMPAR's institutional relations are always based on high standards of compliance, ethics and transparency and follow the internal compliance norms and policies that guide the Company and its employees. This pattern verified in the interactions with all stakeholders of the group is also applicable in the relationship with public entities in all its instances.



SOCIETY: the Company prioritizes initiatives to mitigate impacts and risks in operations and to promote innovative and sustainable services and solutions. Social investment guidelines ensure stakeholder engagement, measuring the positive impact on communities and active participation in local development. In addition to proprietary projects that meet local specificities, the holding operates in communities through the **Julio Simões Institute**.



CLIENTS: the holding closely monitors the execution of the subsidiaries' strategy, contributing to its development and prioritizing excellence and quality in the execution of services that must be provided quickly and in accordance with the needs and demands of customers, in addition to anticipating the offer of new services that generate loyalty.



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

Leadership Message



Leadership Message

GRI 2-22

The year 2022 was historic for **SIMPAR**. We continue to transform and develop the Group's companies and the results achieved consistently reflect **the new levels of continuous evolution of our businesses**. Our **Culture** – strongly shared by our more than 42,000 employees – was crucial for us to fulfill our purpose as a holding company and to be able to contribute with the development of each of our companies which – with **independent management and operations** – carried out the strategic planning defined by their respective boards. Together, our companies build a **unique ecosystem, made up of robust businesses, which occupy leadership or prominent positions in markets with high growth potential** – fragmented and/or with low penetration.

We thank the **employees of all companies for the results of 2022**, in which record **Revenue and EBITDA** stand out, demonstrating commitment and alignment with **SIMPAR's** objectives and strategies in the continuous development of its businesses. This outstanding performance was only possible through a clear **focus on the Customer**, identifying their needs, meeting and anticipating their expectations, creating **new business opportunities that collaborate with sustained growth through strategic and long-term alliances**.



SIMPAR's Board, from left to right: Fernando Antonio Simões; Álvaro Pereira Novis; Adalberto Calil; Augusto Marques da Cruz Filho and Fernando Antonio Simões Filho.

Gross Revenue was **R\$26.8 billion** in 2022, a **significant growth of 74%** when compared to 2021, reaching R\$32.6 billion when annualized in 4Q22, evidencing **SIMPAR's** new level of scale. The combination of organic growth with the 2022 acquisitions further strengthened the positioning and development of the business, while the **acquired companies had their growth curve and profitability accelerated** when inserted in the **SIMPAR** ecosystem.

The **EBITDA** of **R\$7.0 billion** in 2022 – a **substantial increase of 67%** compared to 2021, demonstrates our ability to **generate cash and operational efficiency**. The competitive advantages inherent to our strategy, business model and our size were essential for us to continue growing with profitability, security and value creation for shareholders.



Together with macroeconomic challenges such as high interest rates and inflation – which we cannot control – **there will always be development and growth opportunities** for solid and prepared companies, including, for SIMPAR, the transformation in the value of assets and their appreciation. In 2022, we kept our attention on the competitive environment to occupy spaces and grow without sacrificing fair pricing consistent with the cost of capital employed, continuously buoyed by the perspectives of interest rates and inflation.

We are a Group with **diversified cash generation and long-term contracts largely protected by price adjustment clauses**. Throughout the year, we not only readjusted the prices of existing contracts, but **also added quality contracts with adequate returns**, which will bring even more robust results going forward. **Net Capex** was **R\$13.5 billion** in 2022, 53% higher than in 2021, almost entirely allocated to trucks, cars and machinery and equipment, that is, **assets with high liquidity** used in the real economy and directly **linked to the increase in customer productivity**, which results in greater loyalty, renewal of contracts and resilience of cash generation.

It is worth mentioning that, especially due to the deadlines for implementing operational assets (an average of around 90 days), an important part of the **investments made in the last six months still did not fully contribute to the generation of revenue and results for this quarter**, while the investments in assets increase indebtedness, which in turn will be amortized with future cash flows and with the sale of the asset at the end of the service cycle.

The **solid capital structure**, a **strong cash position** and an **elongated debt profile, together with assertiveness in capital allocation**, were essential to contract and implement capital-intensive projects, a major competitive advantage of the **SIMPAR Group**. In line with the liability and liquidity management strategy in periods of greater macroeconomic and political volatility, we ended 2022 with a **consolidated cash position of R\$13**

billion – more than three times higher than short-term debt and enough to pay off the debt by mid- of 2025 – which are added to **committed lines** available and not withdrawn of R\$ 1.7 billion for the controlled companies. In addition, we highlight the following funding carried out by **SIMPAR** Group companies in 1Q23: (i) **VAMOS** CRA of R\$650 million with final maturity in 2030; (ii) **SIMPAR** debentures of R\$850 million with final maturity in 2032.

Leverage measured by net debt over EBITDA was 3.5x in 2022 and remained practically stable compared to 3.4x in 2021, even after net Capex of R\$13.5 billion in 2022. We emphasize that **EBITDA for the last 12 months does not fully reflect the investments made**.

Net Income totaled **R\$941 million** in 2022, a decrease of 29% compared to 2021, mainly due to the substantial increase in interest rates in the Country. We emphasize that our companies are aligned and oriented towards **strengthening their operational bases and sustainable growth**, which means that we continue to build the foundations for future results, as we adjust to the new economic reality and execute **programs to reduce costs and expenses and liability management**.

As a basis for our development, we have our **Unique Management Model**, made up of independent businesses, with the necessary agility to adequately adapt to economic and market fluctuations, ensuring the maintenance of excellent service provision.

Regarding business results and strategies, we highlight:



JSL reinforced its leadership position with a wide range of integrated solutions in different sectors of the economy that generate value for customers and transform the logistics sector, establishing new levels of operational efficiency. **Combined Gross Revenue from Services grew 25% in 2022** – the six companies acquired in the last three years (since the IPO) grew 35% in 2022, attesting to the quality of the business and the potentiation of its results with the support of **JSL** and **SIMPAR**. **EBITDA reached R\$1.1 billion** (+62% y/y) and EBITDA Margin grew +2.8 p.p. y/y to 18.7% in 2022, reaching in 4Q22 the highest recurring level recorded since 2019. Net Income totaled R\$224 million, in line with 2021, even with the increase in interest rates.



Movida registered an increase of 79% in annual Gross Revenue, surpassing the R\$10 billion mark and transforming its scale. With an Ebitda growth of 71%, the company reaches the value of R\$3.6 billion in the year. The total fleet increased by 20% in 2022, reaching 224,000 cars. The Company continues to transform its prices into RAC, reaching an average daily rate of R\$144.7 in 4Q22 (+22% compared to 4Q21). Net Income of R\$556 million in the year, down 32%, reflects the increase in interest rates and higher expenses with depreciation, following the trend towards normalization of used car margins. In 2022, in an important strategic move towards internationalization, **Movida** acquired **Drive on Holidays**, in Portugal, a company with several growth opportunities, such as adapting stores and the level of service in line with **Movida's** value proposition. The insourcing of services and technology is also one of the avenues for development, starting with the launch of **SAT** – the trackers and 24-hour assistance business.



VAMOS maintains its continuous expansion combined with profitability, with a lot of discipline in the execution of its growth plan, associated with efficiency and productivity gains in all segments in which it operates. Gross Revenue grew 76% in 2022 and the volume of Capex implemented totaled R\$4.8 billion (+133% y/y). Contracted future revenue (backlog) rose to R\$13.7 billion (+98% y/y), which ensures strong future growth. Net Income totaled R\$669 million (+66% y/y) and ROIC was 19.0% in 2022. Throughout the year, **VAMOS** acquired **Truckvan**, a reference in the production and customization of road implements. It also carried out its second follow-on for the amount of R\$641 million, in addition to selling R\$1.3 billion in receivables definitively and without any co-obligation, strengthening its capital structure through channels that can be accessed to contribute to its organic growth.



In 2022, we launched the **Automob** brand, a holding of dealerships that aims to be the reference in the commercialization and provision of services for **light vehicles in Brazil**. **Automob** controls the companies **UAB**, **Original**, **Autostar** and **Grupo Green**, the last two being acquired in 2022. Adding up the four acquisitions, **Automob** achieved pro forma Gross Revenue of R\$5.5 billion and EBITDA of R\$385 million in 2022, evidencing the ongoing transformation of scale and capillarity with the largest portfolio of light vehicle brands in the Country. We have also begun mapping and capturing synergies that will be of paramount importance as levers of value for this business, with the aim of increasing cost efficiency and sales of new and semi-new vehicles in an extremely fragmented market with high potential for consolidation in Brazil.



CS Infra expanded its portfolio of concessions with responsibility and low capital requirements. At the end of 2022, we signed a new concession: **CS Mobi Cuiabá** for the modernization of the Historic Center of Cuiabá, including the Municipal Market, the leasing of commercial areas, the implementation and operation of parking spaces and outdoor media at bus stops. About the **Aratu port terminals**, the movement and storage of fertilizers and copper started in July 2022, still far from their full potential and in the investment phase to improve their infrastructure, resulting in Gross Revenue of R\$106 million and EBITDA of R\$13.2 million in 2022. The **Transcerrados highway** has begun the implementation of the 144 km of paving works and should have the first of the four toll plazas inaugurated in early 2023. **Ciclus** had Net Revenue growth of 9.3% y/y and has great development potential, including the production of energy through biogas and motor generators, an activity that allowed Ciclus to become self-sufficient in energy in 2022.



CS Brasil, with mobility services and fleet outsourcing with driver, continued to bring efficiency to the public sector and mixed economy, guided by transparency and ethics in bids and contracts. The company grew 21.5% in the annual comparison in GTF with labor – the company’s main segment after the merger of CS Frotas into **Movida** – ending 2022 with EBITDA of R\$168 million (+72% y/y). In addition to the growth and operational evolution, the Company received, from the Unileste Consortium, a fee replacement of R\$45.8 million (before taxes) in the sum of 2Q22 and 3Q22, referring to the period it operated in intercity passenger transport through said Consortium, which ceased to participate in 2016, when the term of the Concession Agreement expired.



In 2022, the **BBC** had its role as a generator of value for the **SIMPAR** ecosystem reinforced. In its first full year of operation as a Multiple Bank, it launched new financial products and services. With emphasis on the CDC (Direct Consumer Credit) – the volume of new credit operations grew by more than 120% compared to 2021, boosting the financing and leasing portfolio to R\$465 million in 2022. **BBC** also expanded the number of origination channels in its portfolio, growing from 5 to 11 in the annual comparison, mainly driven by the acquisitions carried out by the **SIMPAR** companies. In 2023, **BBC** should continue to develop with the launch of new products that complement its portfolio, such as working capital and prepayment of receivables, consolidating and further strengthening the relationship with **SIMPAR**’s customers.

Our strategy of diversification, strengthening of scale and financial strength was recognized by **Fitch Ratings** in 2022, which **raised the ratings of SIMPAR, JSL, Movida and VAMOS to ‘AAA(bra)’** on the national scale. On a **global scale**, with the **upgrade to a ‘BB’ rating**, the **SIMPAR Group joined the select group of companies rated above Brazil’s sovereign**, currently classified by Fitch Ratings at ‘BB-’.

By outsourcing a service, in addition to the available resources and the quality of the service provided, customers have **governance and financial strength**, crucial factors for **business sustainability** and for achieving consistent results associated with the continuous improvement of socio-environmental and governance practices.

As highlights, in 2022 we created the **People and Culture and Strategic Planning committees**, ensuring that the teams develop in line with business growth and perpetuate the **Culture and Values of the Group** which, with the acquisitions and significant organic growth, ended 2022 with approximately 43 thousand employees (+18% versus 2021). With

our People, we reinforced our commitment to provide development with health, safety and quality, which was recognized internally with the favorability of 88% in the Company's Climate Survey.

We continue to invest in minimizing environmental impacts, with the continuous renewal of fleets and the launch of a Climate Change Policy in line with the public target of reducing the Group's emissions by 15% by 2030. In 2022, for the second consecutive year, **we achieved a B rating in the Carbon Disclosure Project (CDP)**, higher than the regional averages for South America and for the national transport and logistics sectors.

It is important to highlight **Movida's** alliance with BYD, reinforcing its position with the largest fleet of 100% electric vehicles in Brazil. In 2022, **Movida** joined the Science Based Targets Initiative, an action to improve the management of climate risks and opportunities with science-based targets. **Automob** also established alliances with **BYD** and **Great Wall Motors** for the sale of electric vehicles in dealerships in different states of the Country. In turn, **VAMOS**, with the largest fleet of electric forklifts in the country, leads the trend in the use of this equipment in Brazil and, added to its business model, contributes to the renewal of the fleet and productivity in the transportation of national cargo. **JSL**, which due to its operations, represents a significant part of our direct emissions (Scope 1), also invested in trucks powered by CNG and started a pilot project with an electric bus in customer operations. The company has the newest fleet in the country.

In terms of diversity and inclusion, we maintained the Respect for Diversity Program and advanced with **JSL** in the **Women in Management Program**, training the female public to operate machinery and heavy assets

– an area in which men are mostly involved. Additionally, **SIMPAR** renewed its membership of Mulher 360 and, due to all these initiatives and efforts, ended the year 2022 with a 37.6% increase in women in management positions in the Group's companies, compared to the year 2020.

To encourage the professional inclusion of young people in situations of social vulnerability, we invested in the **program Você quer? Você Pode! (Do you want it? You can!)**, carried out in the communities surrounding our operations and which, in 2022, trained 270 young people between the ages of 16 and 22, with 210 young people hired by the companies of the **SIMPAR** Group for the Professional Learning Program, to work in the administrative, operations, logistics and mechanics.

Our **Values and Culture** guide our growth and, with responsibility, we will remain committed to financial discipline and the constant search for solutions to **enchant and retain Customers** in each of the controlled companies as a way to generate value for them and for **our shareholders, employees, suppliers and society as a whole**. Discipline in carrying out our planning and the certainty that we have **People who make a difference in each of our businesses** reinforce our confidence.

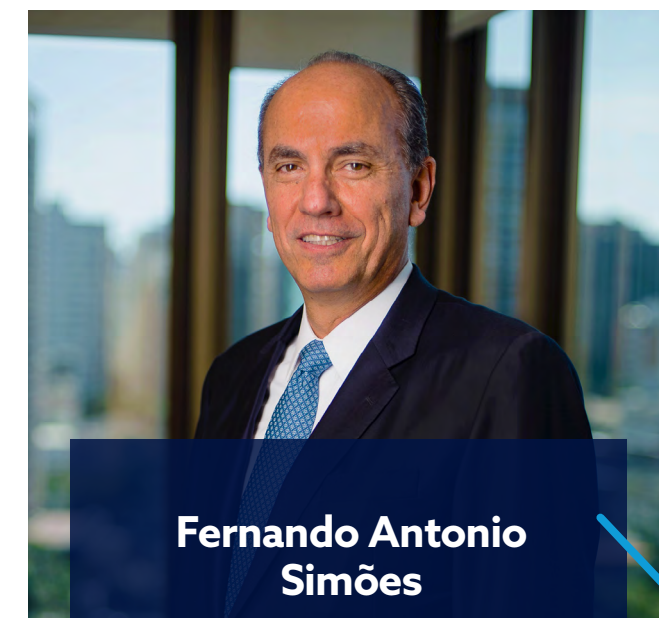
Adalberto Calil – Chairman of the Board of Directors of **SIMPAR** S.A.

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



Adalberto Calil

Chairman of the Board of Directors of SIMPAR S.A.



Fernando Antonio Simões

Chief Executive Officer of SIMPAR S.A.

Attitude to accomplish



SIMPAR Group

GRI 2-1 | 2-6

SIMPAR S.A. is a Brazilian holding company, listed on B3, with 66 years of experience. The corporate reorganization carried out two years ago to simplify the structure of the former **JSL Group** has in its ecosystem companies with independent operations that complement each other in the segments of logistics, mobility, car retail, financial (banking), concessions and infrastructure. The Group registers expressive organic and inorganic growth: there were 17 acquisitions in the last three years (9 of them in 2022) and an increase in net revenue of 75.8% (comparing 2022 to 2021).

The holding company controls leading companies in their sectors or in a prominent position in the market – **JSL**, **Movida**, **VAMOS** (the three listed on B3), **Automob**, **Banco BBC Digital**, **CS Infra** and **CS Brasil** – which, operating in segments of the real economy and revenue resilient, represent a unique portfolio with huge development potential. In addition, to ensure the execution of the strategic planning defined by the boards of directors, the continuity and permeability of its Culture among the businesses, **SIMPAR** directs the execution of the Group's business plans, which

translates into results aligned with the best ESG practices. Through this structure, it aims to promote sustainable value creation for shareholders, more than 42,000 employees and a wide range of suppliers. Customers, at the heart of the Company's purpose, benefit from fair commercial relationships and the focus on meeting the needs and expectations of each business. The communities, on the other hand, have socio-environmental actions and programs developed, as a priority, in the vicinity of the operations, as a way of contributing to the socio-economic development in these locations – some of which are located outside major urban axes.

The Company has an **unique management model**, headquarters located in São Paulo and presence, through its subsidiaries, throughout the national territory and countries such as Chile, Peru, Argentina, Uruguay, Paraguay, Mexico, South Africa and Portugal (the last with entry in 2022, through **Movida** and **JSL**, respectively). With this composition, the holding ended 2022 with net revenue of R\$24.4 billion and Ebitda of R\$7.0 billion, 67.2% more than last year.



Ebitda of R\$7.0 billion and net revenue of R\$24.4 billion

INTANGIBLE ASSETS

The **SIMPAR** Group maintains important competitive advantages, which highlight the holding company and its subsidiaries in their operating segments:

- Focus on the customer;
- Commitment to sustainability and ESG aspects for business development;
- Care and investment in training and development of people;
- Leadership connected with innovations and dedicated to business;
- Diversity in the workforce;
- Strategic presence in key sectors of the country's economy and regions with high demand for logistics services, mobility, car retail, financial (banking), concessions and infrastructure;
- Years of experience in operations in the areas of expertise with complementary portfolios;
- Robust governance and risk control, applicable to the business;
- Diversity of business and operating segments, reducing exposure to macroeconomic risks in the country and in specific business sectors;
- Independent companies, with diversified operations, under a unique management model, based on the Culture and Values that generate a unique and differentiated corporate identity;
- Generation of returns compatible with each business, based on fair commercial relations;
- Strong positioning in M&A, expanding its presence in essential and resilient segments;
- Proximity to customers, agility and innovation, meeting the growing demand for new products and markets;
- Commitment to its Values and to continuous improvement work.

Culture and Values GRI 2-23

PEOPLE: it's our great differential! - Our **PEOPLE** allow us to achieve our goals.



SUSTAINABILITY: economically viable, ecologically correct and socially just attitudes.

SIMPLICITY: be simple to be agile! - An uncomplicated way of being and acting.



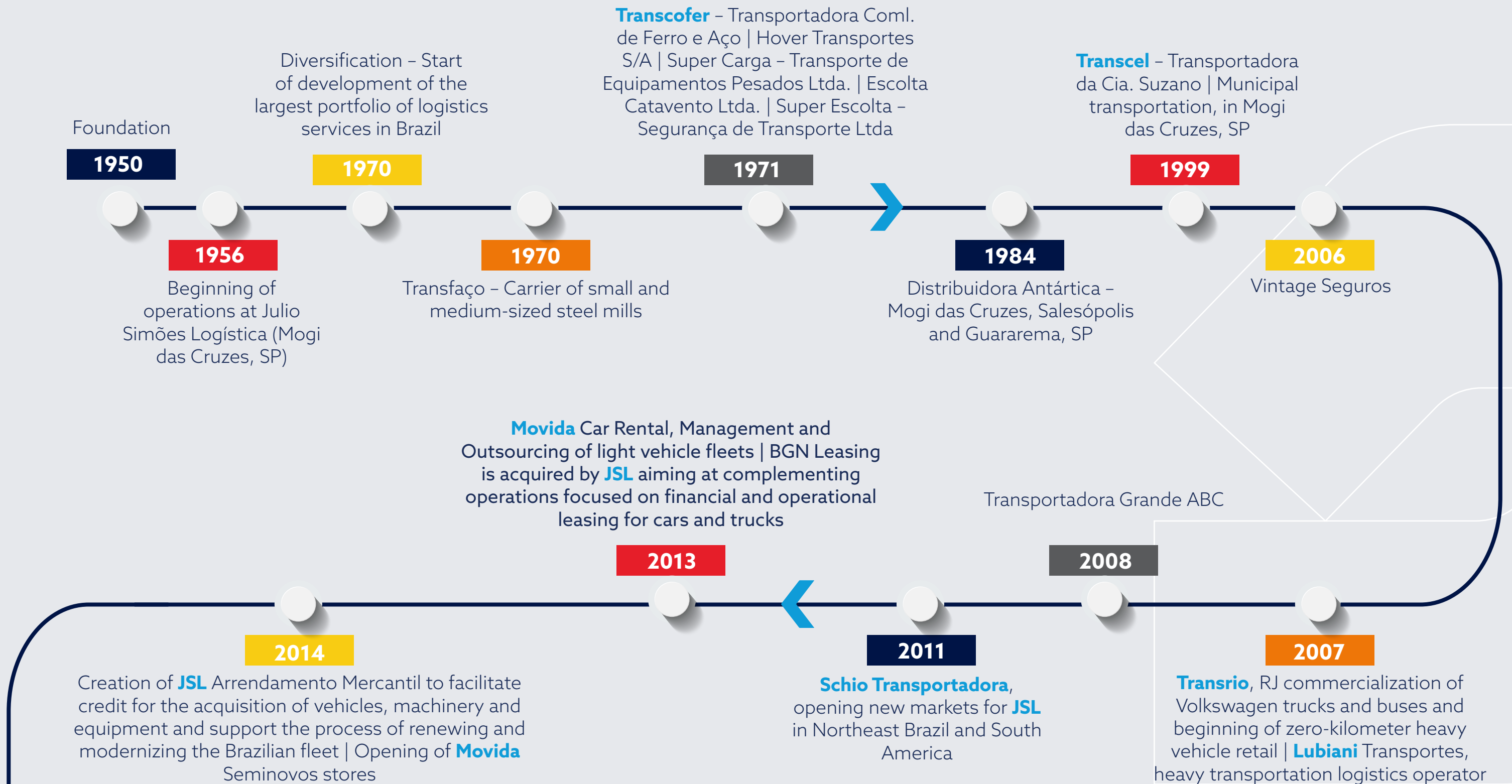
PROFIT: essential to the growth and sustainable development of our business, our **PEOPLE**, the strengthening and perpetuation of our commercial relationship with our **CUSTOMERS**.

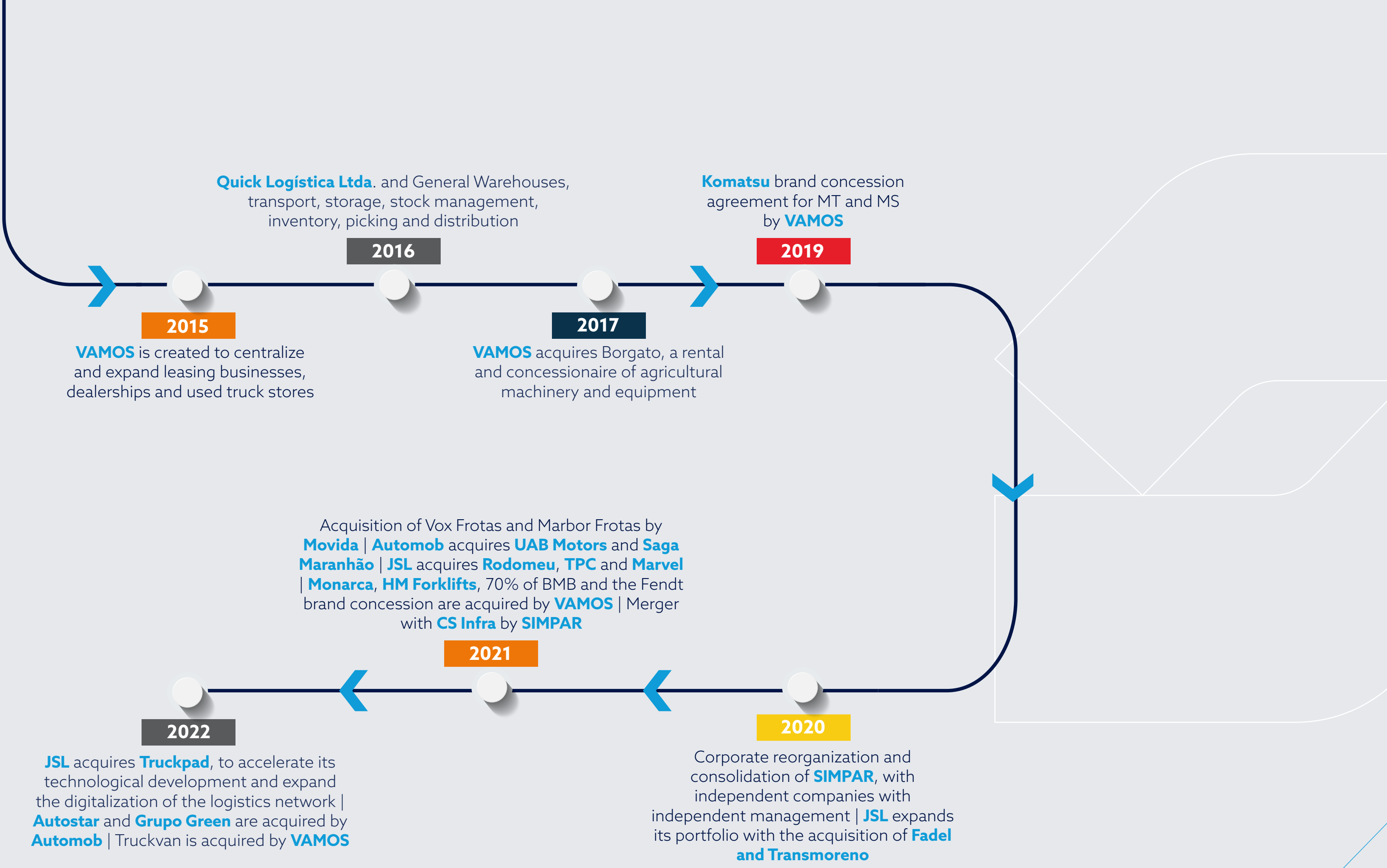
CUSTOMER: the reason for our business existence. - We **LISTEN** to our **CUSTOMERS** to **UNDERSTAND** and **MEET** their needs.



OWNERSHIP ATTITUDE: we act with depth and vision of the whole. We are always willing to improve, doing more with less.

Timeline - acquisitions



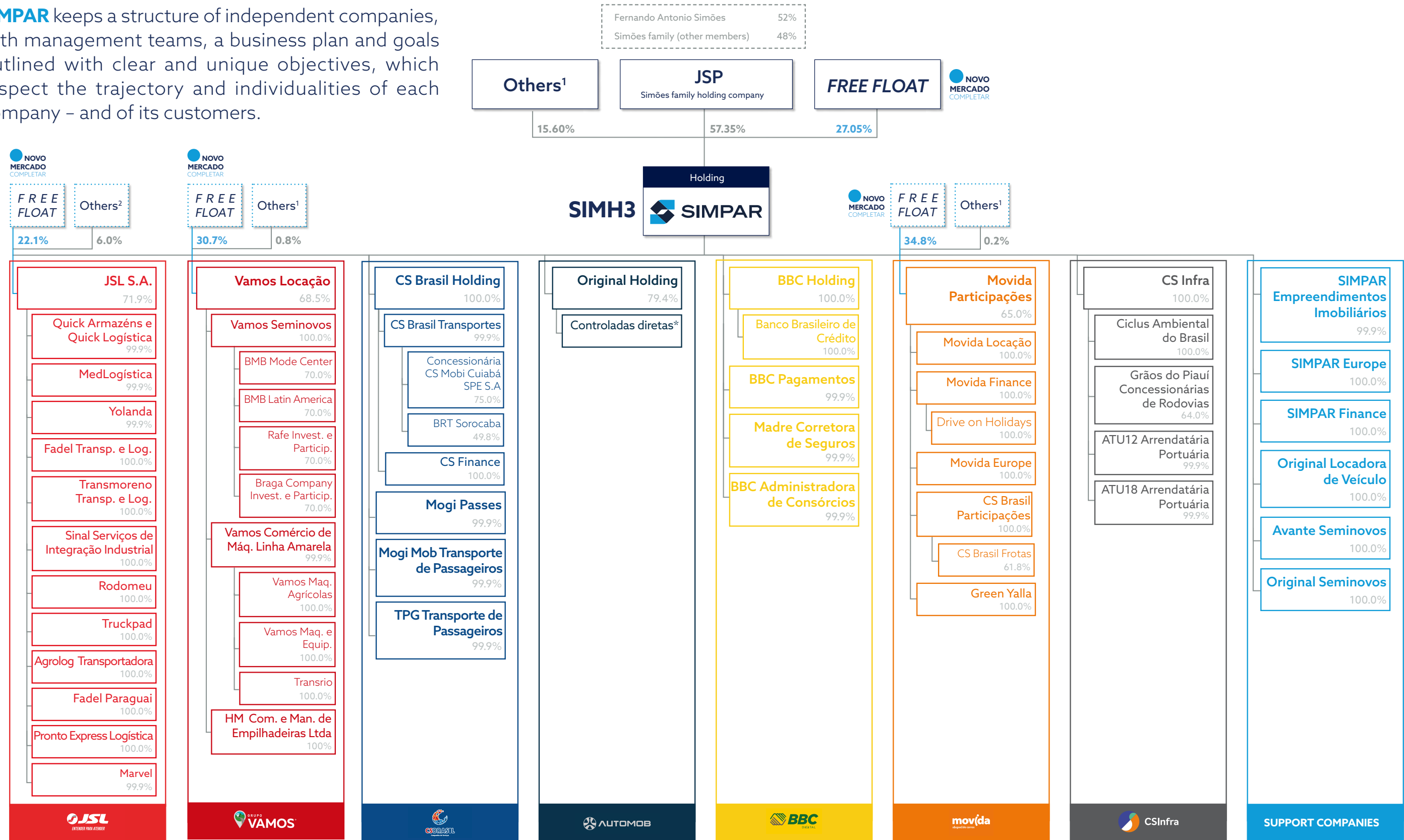


Corporate structure (as of December 31, 2022)

GRI 2-1 | 2-2 | 3-3 – Market presence

SIMPAR keeps a structure of independent companies, with management teams, a business plan and goals outlined with clear and unique objectives, which respect the trajectory and individualities of each company – and of its customers.

CORPORATE ORGANIZATION CHART GRI 2-6



* Current corporate structure.

1. Positions held directly as individual by members of the Simões Family, Board Members and Treasury Shares.
2. Positions held directly as individual by members of the Simões Family, Board Members, Treasury Shares and JSP Holding.

JSL

A leader in logistics solutions and services, with the capacity to service the entire production chain of its customers, **JSL** has been listed on B3 since 2020, when it began an important cycle of business growth and diversification. Between 2020 and 2021, there were five acquisitions: TPC, Rodomeu, Transmoreno, Fadel and Marvel. In 2022, it bought Truckpad and also started operations in South Africa, adding an international presence in five other countries: Chile, Uruguay, Paraguay, Peru and Argentina.

Founded in 1956 by **Julio Simões**, the company has decades of history and alliances with its customers, for which it offers dedicated solutions and services according to demand, with a broad portfolio. Activities range from cargo transportation, dedicated services in the field and in industries, to the management of distribution chains, encompassing storage, waste collection and retail supply. Thus, it serves companies in several key segments of the Country's economy.



HIGHLIGHTS 2022

27,454 employees Net revenue of R\$6.0 billion

Ebitda of R\$1.1 billion

Net income of R\$224 million.

Average age of trucks 3.6 years

MOVIDA

Recognized by the innovative development for provision of urban mobility solutions, **Movida** is the second largest company in the country in terms of fleet volume and revenue and the first Brazilian car rental company to obtain, in 2020, the B Corp certification, attesting that pursuit of business expansion is effectively linked to the purpose of promoting social, economic and environmental progress. The company, a pioneer in the sector, launched in 2009 the Carbon Free program, focusing on neutralization of Greenhouse Gases resulting from the rental of vehicles. In 2022, the program had an increase in customer engagement.

Movida is present in all Brazilian states and in the Federal District, operating in vehicle leasing (with 237 stores), sale of used vehicles (with 89 stores) and fleet management and outsourcing. Its activities include rental of utility vehicles for e-commerce services, through Movida Cargo, and rental of cars to individuals by subscription, under the Zero Km Movida banner. In the Used Cars segment, it maintains exclusive yards to serve (retail) wholesale customers, with a one-year warranty and precautionary report for all vehicles sold at retail. Additionally, it sells 100% digitally and maintains a dedicated wholesale website. Since 2021, with the incorporation of CS Frotas, it has been present in the light car rental segment for the public sector and



mixed economy companies. In a constant process of development, in 2022 it began an internationalization process, with the acquisition of the Portuguese rental company Drive on Holidays (DOH). Additionally, it qualified its activities with the launch of the SAT company, trackers and assistance services to clients.



HIGHLIGHTS 2022

6,183 Collaborators

Net revenue of R\$9.6 billion

Ebitda of R\$3.6 billion

Net profit of R\$556.4 million

Average age of light vehicles of 10 months on lease (RAC)

Total fleet (all categories) of 223,984 vehicles, 20% more than in 2021

VAMOS

Operating for more than 30 years in Brazil and present in ten states, **VAMOS** is a publicly traded company that leads the truck, machinery and equipment rental market. Its complete structure for sale, asset leasing includes ten used car stores and a network of 59 dealerships in ten States, of the **Transrio** (Volkswagen Trucks and Buses), **Fendt** (premium agricultural machinery), **Valtra** (agricultural machinery and equipment) and **Komatsu** (distributor of yellow line machines and equipment). The company includes **BMB** in its portfolio, a company specialized in customizing trucks. In 2022, it acquired a 70% stake in **Truckvan**, one of the leading manufacturers of road implements.

During the year, **VAMOS** held a new public offering for primary distribution, with a capital increase of R\$641.4 million. The period also included an innovative operation to anticipate receivables, in the amount of R\$1.3 billion, and approval of the IDB Invest credit line of US\$30 million. Another achievement was elevating the rating, by Fitch Ratings, from 'AA-' to 'AAA' on a national scale.



HIGHLIGHTS 2022

2,816 employees

Net revenue of R\$4.9 billion

Ebitda of R\$1.9 billion

Net income of R\$668.6 million

69% of contracts with five years (or more) duration

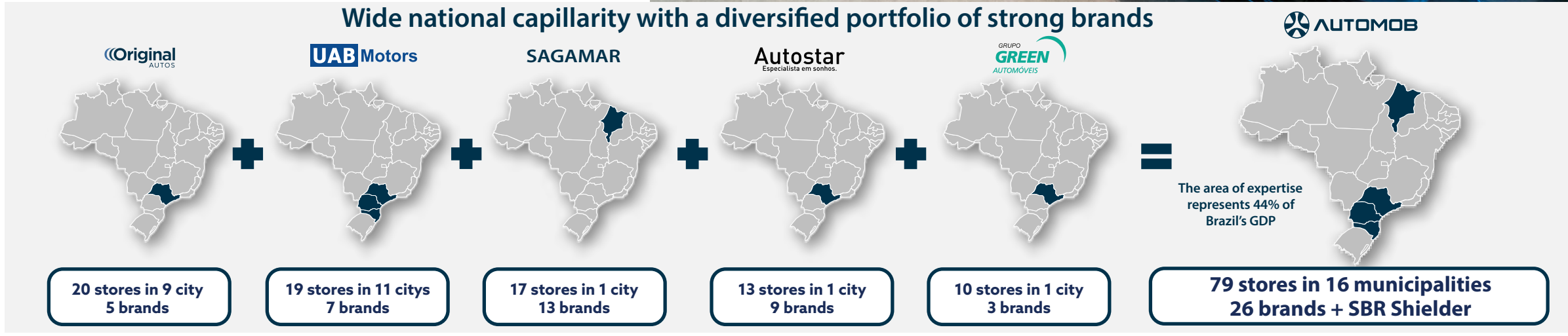
Average age of trucks less than two years

AUTOMOB

In May 2022, **SIMPAR** launched the holding company **Automob**, which includes **Original**, **UAB Motors**, **Sagamar**, **Autostar** (acquired in April 2022) and **Green** (which joined the portfolio in May 2022). With this organization, one of the largest groups of car dealerships in Brazil was created, with the broadest portfolio of brands in the segment - including premium and high-end vehicles - with great potential for growth through professionalized management focused on different customer profiles. Another differential is that **Automob** offers services ranging from the sale of vehicles to after-sales, with a high level of connectivity and a wide network of stores that favor mobility and offers insurance through its own brokerage, **Madre Seguros**.



BMW Autostar Store



HIGHLIGHTS 2022

- Present in 16 municipalities in the South, Southeast and Northeast regions
- 2,793 Collaborators
- Growth in vehicles sold at retail, with 31.9 thousand in 2022 (+7% y/y)
- R\$165 million net profit
- Average retail sales ticket with advance in the annual comparison, being R\$138 thousand in 2022 (+8.9% y/y)

BANCO BBC DIGITAL

With the authorization of the Central Bank, in December 2021, **BBC Digital** became a multiple bank, focused on the **SIMPAR** ecosystem. The company offers financial solutions and services dedicated especially to professional drivers and companies in the logistics and mobility segment. With this focus, it can make both the Group's own business viable – with payment of truck drivers' freight and finance for cars and agricultural implements, for example – and occupy an important niche in the market, with qualified inclusion in the financial sector. In 2022, the **BBC** added to its leasing, digital account and financing services the issuance of Bank Deposit Certificates (CDB), Direct Consumer Credit (CDC) for light and heavy vehicles and implements, in addition to working capital products for companies, credit life insurance and fleet management. In 2023, it plans to launch products such as loans with guarantees, anticipation of suppliers and Floor Plan, to finance stores, mainly of used cars. In addition, it intends to operate robustly in individual accounts – by the end of 2022, the **BBC** was already responsible for the payment service of around 5,000 **SIMPAR** employees.



Employee Eliene Souza Dos Santos - Billing Analyst



HIGHLIGHTS 2022

50 thousand digital accounts, almost twice as many as in 2021

Loan portfolio of R\$465 million (+95% compared to 2021)

R\$1.2 billion/year in freight payments

Origination of new credit operations grew 123%, totaling R\$366 million in 2022, with emphasis on the CDC (Direct Consumer Credit) product

Launch of products

Funding balance of R\$409 million

Basel index of 22.6%

CS INFRA GRI 3-3 - RESÍDUOS

SIMPAR company for operations managements in the infrastructure sector, including long-term concessions, **CS Infra** operates in the mobility, sanitation and infrastructure sectors. Since 2021 **Ciclus Ambiental**, has been part of its structure, one of the largest integrated waste management companies in Latin America, with a strong governance structure and even greater potential for business development with the generation of socio-environmental value.



Ciclus carries out the transfer, transportation, treatment and final disposal of urban solid waste from Rio de Janeiro and other municipalities in the State, in addition to serving commercial customers. For this, it has a landfill of 3.7 million square meters, with a Waste Treatment Center (CTR Rio) and five Waste Transfer Stations (ETRs).

Implementation, in 2011, of CTR Rio, which receives and handles about 10 thousand tons of solid waste daily. Another highlight is the total waterproofing of the landfill area by four layers of protection which, combined with electronic sensors to detect anomalies, aim to guarantee the non-contamination of the soil and groundwater. In addition, the environmental project was planned and executed with state-of-the-art technology, preserving air quality.

These differentials are added to revenues from two by-products of the activity: leachate and methane gas, both pollutants and contaminants and resulting from the decomposition of organic matter from waste.

PRODUCTION OF DEMINERALIZED WATER

To prevent soil contamination, **Ciclus** installed leachate drains in the landfill, sending the pollutant to external treatment in a dedicated station for the activity, located inside the CTR. In the process, the leachate goes through different treatment stages - physical, chemical and biological, including the reverse osmosis technique, one of the most modern in the world -, resulting in clean, demineralized water. Thus, this final input, which complies with environmental legislation, can be sold for different uses, such as to cool industrial machines. By the end of 2022, the water was already being used to irrigate the CTR's own roads. In 2023, **Ciclus** plans to expand the Waste Treatment Station located at the landfill, in order to absorb the entire process, with gains in operational efficiency and costs.

PRODUCTION OF BIOGAS, BIOFUELS AND GENERATION OF CARBON CREDITS

Also, through vertical drains, **Ciclus** captures biogas in the sanitary field, which has in its composition a percentage of methane greater than 50% and is extracted by forced suction with blowers.



Transcerrados Highway - CS Grãos do Piauí



Biogas Flaring Unit - Ciclus (RJ)

Operation of the Port of Aratu/ Bahia - CS Portos (BA)

When biogas arrives at the collection station, it is destined for different uses. The first is for energy production, through motor generators, in which biogas serves as fuel. At the end of 2022, the plant had two motor generators, enough to serve the entire unit, therefore self-sufficient in energy. Thus, with the purchase of new motor generators in the period, there are plans to sell energy in the free and regulated markets. The second use of biogas is for the production of biomethane, by a third-party company, used as fuel for vehicles and industries. The third is controlled burning in flares.



Generation of biomethane

Enough to fuel **44 mm = 43 thousand** m³/year cars for a year driving 1,088 km/month³

It is equivalent to removing from circulation **1.2 mm = 500 thousand** tCO₂eq per year cars for a year driving 1,088 km/month³

Potential generation of carbon credit



Generation of reclaimed water

288 thousand = 115 m³/year swimming pools/year

Equivalent to the annual consumption of a city with 6 motor-generators² **67 mm = ~90 thousand** kWh/year inhabitants

Potential for power generation



Area of the CTR¹

3.7 mm = ~450 m² soccer fields

- Seropédica
- Gericoínó
- Itaguaí
- Gramacho - the largest landfills in the world

Ciclus activity allowed the closure of landfills



Handling, transportation and final destination of solid waste

Receipt of 100% of residential solid waste of the city of Rio de Janeiro **3.7 mm = ~150 thousand** ton/year containers/year

Ciclus is registered under the Clean Development Mechanism (CDM) in the United Nations Framework Convention on Climate Change (UNFCCC), and there is generation of carbon credits by avoiding the atmospheric emission of methane. At the end of 2022, the generation already corresponded to 4.3 million credits to be sold. By 2025, it is estimated that **Ciclus** will generate more than 5.1 million carbon credits.

In addition to **Ciclus**, at the end of 2022 **CS Infra** was responsible for the following structures: 3-3 - Indirect economic impacts

CS Rodovias: Public-Private Partnership (PPP) model concessionaire, which manages the Transcerrados Highway (also known as Grãos do Piauí Highway), including the operation, maintenance and expansion of the PI-397 and PI-26 highways, which will have four toll areas (the first opened in the second half of 2022), an operational control center, two weighing stations and a customer service center;

CS Portos: with the provision and modernization of unloading, loading and storage services at the port terminals ATU-12 and ATU-18, at the Port of Aratu, in Candeias (BA), with the products handled being mainly oriented to agribusiness, such as the import of fertilizers and grain export;

CS Mobilidade: public concession that covers the operation, maintenance and operation of Bus Rapid Transit (BRT) in Sorocaba (SP). With activities starting in 2021, the BRT operated at the end of 2022 with 77 buses, which transported around 1 million passengers/month. In addition, the concessionaire had already implemented in the period two of the three exclusive BRT corridors provided for in the contract, with solar panels on the texts of the terminals and stations;

CS Mobi Cuiabá: the CS Mobi Cuiabá consortium signed a Public-Private Partnership (PPP) with the municipal government and will be responsible for the revitalization and requalification of the Historic Center of Cuiabá, including the reform of the Miguel Sutil Municipal Market - historical landmark of the municipality -, in addition to the administration and implementation of local rotary parking and public roads. R\$120 million in investments are planned for the next six years.

CS BRASIL

Through **CS Brasil**, **SIMPAR** provides mobility and fleet outsourcing services to the public sector and government-controlled companies, including complete service management, customization, maintenance and fleet operation. Although less relevant, it also operates in urban cleaning services and municipal passenger transport. The activities are:

Fleet outsourcing with driver: with a complete cycle of fleet management and outsourcing, offering maintenance and customization services that encompass all vehicle segments, from light to heavy vehicles, in modes with or without a driver;

Passenger transportation: with transportation concessions on three municipal urban lines in the State of São Paulo, in Mogi das Cruzes, Guararema and Sorocaba, and with electronic credit management for urban transportation;

Urban cleaning: through collection services, manual and mechanized sweeping, compacting, washing and deodorizing fairgrounds, weeding, transportation of domestic and hospital waste and selective collection.

With these services, **CS Brasil** contributes to improving management, modernization and efficiency in the public sector. The company has a strong commitment to ethics and compliance, expressed in the monitored



bidding room, with secure and controlled access and a validated process, accompanied by an external audit, contributes. The company also keeps the Transparency Portal, with up-to-date information on all its current contracts. Additionally, it has revenue from **CS Brasil** Seminovos, which operates with the sale of vehicles from **CS Brasil** operations, which ensures the replacement of assets and, consequently, the renewal of fleets. [GRI 3-3 - Public policies](#) | [3-3 - Unfair competition](#)



HIGHLIGHTS 2022

Present in 20 states

33 subsidiaries

3,050 Collaborators

Net Revenue from Fleet Outsourcing Services with Driver grows 21% y/y in 2022 (main segment of the company after the merger of CS Frotas into Movida)

Business Model



STRATEGY AND MANAGEMENT

One of the fastest growing business groups in the country with value creation and a broad portfolio of mobility, logistics and infrastructure services in Brazil



- Board of Directors of the holding, for the sustainable development of each subsidiary
- Independent Boards of Directors in subsidiaries
- Sustainability Committee
- Strong Culture and Values that permeate all Group companies
- Simplicity and transparency in relationships and business management
- Responsible, efficient and synergistic allocation of capital
- Commitment to reduce leverage



SIMPAR Assessment

In all businesses, **SIMPAR** continuously evaluates the availability of resources; the changes imposed by new technologies and new assets (considering contributions that can mitigate the negative impacts of emissions caused by the nature of its activities); the impacts of extreme events, such as pandemics and economic fluctuations; and regulatory changes in the sector and in the value chain itself.

In addition, the challenges mapped for the continuity of the Company's Business Model include the results of its subsidiaries, considering that the ability to distribute dividends to shareholders depends on the operations, cash flow and profits of the subsidiaries; factors that may impact the growth strategy, such as the ability to satisfactorily identify, carry out and finance investment opportunities and finance investments (whether through debt or not); the need for intensive long-term capital to finance the sustainable development strategy; the ability to attract, hire, train, motivate and retain qualified professionals, taking into account the competition in hiring qualified professionals in the sector in which the holding company operates and the lack of specialized and qualified labor; and the loss of senior management members, which could affect the conduct of business, among others described in the Reference Form, which also includes challenges and risks related to **SIMPAR's** subsidiaries and affiliates.



Year-end event in 2022

**Strategy,
governance,
ethics and
transparency**



SIMPAR





Independence in business operations ensures SIMPAR's subsidiaries agility in decision-making

Strategy and Management Model

SASB FN-AC-410a.2.

SIMPAR has a Single Management Model, in which its companies have independence in operations. This provides agility in decision-making and allows the holding company to closely monitor the delivery of results and the management of priority topics for the Group's sustainable development, with long-term strategic planning, until 2030. The assumptions of **SIMPAR's** strategic planning process are:

- Assessment, development and qualification of human capital in controlled companies;
- Creation of models and processes aimed at perpetuating Culture and Values;
- Contribution to the formation of engaged and excellent functional staff;
- Planning and monitoring the financial performance of companies;
- Direction and control of the execution of the subsidiaries' business plans;
- Study and execution of mergers and acquisitions (M&A) and new business opportunities;
- Decision and monitoring of the allocation of capital and resources and the return on investment through participation in the Board of Directors;
- Monitoring of Investor Relations actions in business, focusing and application of transparency and ethics best practices;

- Definition of key corporate policies applicable to different businesses and activities;
- Promoting sustainable value creation for shareholders, customers and society.

The bases to support planning for 2030 include:

- Possibility of listing more companies (Novo Mercado) with IPOs that strengthen governance and capital structure, accelerating the development of companies and the generation of value for shareholders;
- Development and prospecting of new businesses with high potential for growth and profitability (resilient revenue) with ESG commitment;
- Possibility of disinvesting in some businesses to strengthen or develop others, contributing to the continued growth of the Group;
- Continuous evolution of the organizational structure to support development;
- Permanent strengthening of leading independent companies in their markets, dedicating efforts and resources to ensure the transformation of subsidiaries with adequate return, which may have less than 50% of participation, keeping control;
- Responsible internationalization that contributes to revenue diversification.

Strategic planning by business

As a holding company with a unique management model, **SIMPAR** controls, directs and, if necessary, acts to support the execution of its companies' business plans. Defining the strategic planning is the responsibility of the Boards of Directors of the companies - or the leaders, in the absence of this body. Briefly, in 2022 the main strategic guidelines were:



JSL – Consolidation of the leadership role in the Brazilian market through organic and inorganic growth.



Movida – Generation of value through a unique positioning, focused on the customer experience, ensuring sustainable development.



VAMOS – Acceleration of investments and speed of implementation of new leasing contracts and expansion of the dealership network.



CS Brasil – Mobility services and fleet outsourcing with driver for the public sector and mixed economy companies.





Automob – Consolidation of the light vehicle dealership market in Brazil, strengthening its scale and capturing operational synergies.



CS Infra – Development of concessions, focusing on contracts with revenue predictability and resilience for service provision with attractive returns.



Banco BBC Digital – Digital bank with offer of products and services that contribute to the **SIMPAR** ecosystem and promote banking inclusion, especially for transport and mobility service professionals.

Corporate governance

Since its inception, **SIMPAR** has consistently evolved in its governance practices, as it can be seen in a more recent move with the process unanimously approved by minority shareholders of **JSL** Group. **SIMPAR** keeps corporate governance based on best practices and market references, such as the guidelines of the Code of Best Corporate Governance Practices of the Brazilian Institute of Corporate Governance (IBGC).

In B3's Novo Mercado since 2010, it became part of the Corporate Sustainability Index (ISE B3) portfolio in 2021 – being the only holding company in the logistics and transportation sector to achieve this position, which was kept in 2022. Its commitment to excellence in governance throughout the Group is also expressed in the maintenance of independent structures in the subsidiaries – **JSL**, **VAMOS** and **Movida** have their own Boards of Directors and committees, such as Sustainability. **VAMOS** and **Movida**, publicly traded companies, listed on B3, are also part of the ISE. **Movida** is also a company certified by Sistema B, being the first company in the sector in Brazil to achieve this recognition.

In 2022, focusing on People, sustainable development and the perpetuity of the Culture and Values that differentiate it, **SIMPAR** created and started to rely on the People and Strategic Planning Committees – the holding already has advisory bodies to the Board of Directors, such as the Finance and Procurement committees; Sustainability; Audit; Internal Controls and Risks; and Ethics and Compliance.

Evolution trajectory				
ESG Ratings	2019	2020	2021	2022
MSCI 	A	A	AA	AA
CSA	-	-	51	58
 CDP DRIVING SUSTAINABLE ECONOMIES	-	-	B	B
Índice de Sustentabilidade Empresarial ISE 	-	-	21/22 portfolio	22/23 portfolio
Programa Brasileiro GHG Protocol 				Results to be released in 2023

ISEB3
The only holding company in the logistics and transport sector to be part of the ISE B3 portfolio

PRESENT IN RECOGNIZED INDEXES

In addition to being listed on B3's Novo Mercado, **SIMPAR**'s shares are part of the following indices:



Governance structure GRI 2-9

SIMPAR's governance bodies include the Board of Directors (CA), the Executive Board, the Fiscal Council and the advisory committees to the Board of Directors.

BOARD OF DIRECTORS

Made up of five directors, elected and removed by the shareholders, in a General Meeting, with a unified term of two years and reelection allowed. The appointment of members can be made by the management or by any shareholder, under the terms of the Brazilian Corporate Law. The appointment of members must comply with the alignment and commitment to **SIMPAR's** Values and Culture and its Code of Conduct; have an unblemished reputation; academic background and professional experience compatible with the assignments; be free from conflict of interest; and have time available to properly dedicate oneself to the role and responsibilities assumed. Criteria of diversity of knowledge, experience, behavior, cultural aspects, age group and gender should also be considered, for plurality of arguments and a more qualified and safe decision-making process. The nomination must also aim at forming a group aligned with the principles and values of the Company. The Board of Directors shall define the sustainable development strategy for the businesses, ensure the permeability of Culture and Values in the controlled companies by monitoring socio-environmental and financial performance. It is also the body's responsibility to prepare and update policies and define performance and compensation targets, among other points stipulated in the **Bylaws** - as the central body of the governance system, it is responsible for longevity and long-term value creation.

Therefore, the Board of Directors shall periodically assess the risk exposure, defining their appetite and the effectiveness of management systems, internal controls and integrity/compliance system. The Board of Directors shall also ensure that the Executive Board has mechanisms and internal controls to know, assess and control risks, in order to keep them at levels compatible with the limits set, including the Integrity Program for compliance with external and internal laws, regulations and standards. The body must also ensure that the Audit Committee has its own budget for hiring consultants for accounting, legal or other matters, when the opinion of an external expert is necessary; and approve the Code of Conduct, the Risk Management Policy and the Internal Control Policy, as well as revisions to these documents. The Board of Directors ordinarily meets four times a year at the end of each quarter and extraordinarily whenever

called by the Chairman or his Vice-Chairman - in 2022, there were 11 meetings. Crucial concerns are communicated through the advisory committees to the Board of Directors, for the correct direction and dealings (in 2022, within the scope of the holding, there were 34 communications and, considering the entire Group, 139). [GRI 2-10 | 2-16](#)

Differentials

- Maintenance of two independent directors.
- Chairman of the Board of Directors does not exercise executive functions in the Company. [GRI 2-11](#)
- Board members with experience in the economic sectors in which the subsidiaries operate, with different academic backgrounds and diversity of knowledge, which confers a plurality of opinions and contributes to the decision-making process. [GRI 2-17](#)

Composition of the Board of Directors				
Name	Job Title	Beginning of term	Term of office	Participation in meetings
Adalberto Calil	Chairman	04/27/2022	2 years	100%
Fernando Antonio Simões Filho	Vice-president	04/27/2022	2 years	100%
Fernando Antonio Simões	Member	04/27/2022	2 years	100%
Alvaro Pereira Novis	Independent Member	04/27/2022	2 years	100%
Augusto Marques da Cruz Filho	Independent Member	04/27/2022	2 years	100%

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

BOARD MEMBERS' EXPERIENCE GRI 2-17



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

EXECUTIVE BOARD

Composed of up to five members, the Board is responsible for managing the business, in line with the strategic planning and in accordance with the general guidelines established by the Board of Directors, which includes deliberating on and approving the application of resources, making agreements, enter into contracts, set and monitor goals, among other attributions established in the Bylaws. In addition, the body also monitors and validates the materiality content process of the Company and of this Integrated Annual Report.

Differentials

- Officers with experience in the operating sectors of the holding's subsidiaries.
- Action considering balance between operational performance and the generation of economic, social and environmental value.

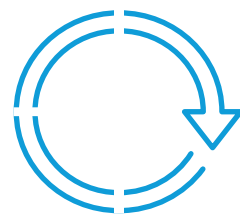
Composição da Diretoria-Executiva			
Name	Job Title	Beginning of term	End of term
Fernando Antonio Simões	Diretor-Presidente	07/29/2022	2 years (reelection allowed)
Denys Marc Ferrez	Diretor Vice-Presidente Executivo de Finanças Corporativo e Diretor de Relações com Investidores	07/29/2022	2 years (reelection allowed)
Samir Moises Gilio Ferreira	Diretor	07/29/2022	2 years (reelection allowed)
Antônio da Silva Barreto Junior	Vice-Presidente de Planejamento e Gestão	07/29/2022	2 years (reelection allowed)

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

SUPPORT AND ADVISORY COMMITTEES GRI 2-9 | 2-13 | 2-24



Audit Committee: with three independent members, the coordinator being an independent member of the Board of Directors, the body is responsible for supervising the quality of financial reports and their adherence to legal, statutory and regulatory standards; the monitoring of the Compliance Program, risk management and actions taken based on the manifestations received through the Reporting Channel, in order to guarantee the ethics and compliance of these processes. In 2022, it met 11 times.



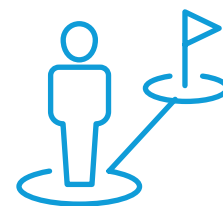
Sustainability Committee: it has a corporate nature and is directly linked to **SIMPAR's** Management Committee, to which it reports, on a quarterly basis, the results of the actions carried out and the indicators monitored for a balanced performance between the search for economic and socio-environmental performance. In this context, it performs analysis of scenarios, risks and opportunities. It is also responsible for ensuring compliance with social and environmental obligations, investments and projects. To this end, it is led by a director and an independent member and has the participation of **SIMPAR** executives, totaling six members. To ensure commitment to sustainability and EASG aspects, it shares experiences and projects with the other Sustainability committees of the subsidiaries. In 2022, it held two meetings. [GRI 2-14](#)



Strategic Planning Committee: its purpose is to advise the Board of Directors in preparing the Strategic Planning of **SIMPAR** and its subsidiaries, as well as monitoring the execution of actions, according to the guidelines established to ensure the perpetuation of the Group's Culture and Values.



Financial and Procurement Committee: provides support in financial analysis and in the purchasing and contracting processes of third parties, prioritizing long-term relationships in the supply chain, as well as in decisions related to financial aspects. In 2022, it had three members, one of whom was independent, who met five times.



People and Culture Committee: has the attribution of advising the Board of Directors on matters related to People management, aligning these themes with the strategy and organizational structure, as well as providing subsidies and recommendations and evaluating the Boards of the companies controlled. It acts to contribute to the perpetuation of the Group's Culture and Values, playing the role of dialoguing with the organization's People departments, without interfering in executive management. Met four times in 2022.



Ethics and Compliance Committee: works jointly with all **SIMPAR** companies. Formed by three members, one of which is external, it had six meetings in 2022. Its responsibilities are to resolve on ethical and conduct issues, reporting to **SIMPAR's** Audit Committee and those of its subsidiaries in accordance with the Internal Regulations, if necessary. Advises the Audit Committee, the Executive Board and the Internal Controls, Risks and Compliance area in the management of the Compliance Program and related topics. It also ensures compliance with the Code of Conduct and ethical good conduct policies, with suggestions for improvements and evaluation of possible application of disciplinary measures for preventive actions in cases of non-compliance. Monitors the Compliance Program.

For more information on the members who comprise the Committees, access the [Reference Form of 2022](#).

Sustainability governance

GRI 2-13 | 2-14 | SASB FN-AC-410a.2.

The guideline of **SIMPAR** in business and investment strategies is to develop sustainably and to contribute to the themes of the ESG agenda. The focus is on turning challenges into opportunities, continuously evolving internal practices and sharing value with stakeholders, minimizing negative impacts and promoting environmental preservation and social development.

Sustainability governance has formal instances, such as the Sustainability committees at the holding company and its subsidiaries (**JSL**, **VAMOS**, **Movida** and **CS Brasil**), in addition to Working Groups (WGs) and an Executive Sustainability Academy. In addition, the Board of Directors, the highest governance body, keeps a close eye on monitoring socio-environmental and financial performance.

The Executive Sustainability Academy brings together the top leadership of the Group's companies so that the theme is worked on in a transversal and synergistic way, promoting training, alignment and promotion of strategic sustainability discussions, mainly long-term themes and with potential contribution from the holding company and its subsidiaries.

In 2022, factors such as the participation of Group executives in the 27th United Nations Conference on Climate Change (COP-27) and **SIMPAR**'s association with the Brazilian Business Council for Sustainable Development (Cebds) collaborated with this action.



Continuous contribution to improving the ESG agenda and creating value for different audiences



The Sustainability WGs are thematic and constituted according to the identified demands. In 2022, a highlight was the **JSL** and **VAMOS** Emissions WGs, with pilot decarbonization projects that stimulate new actions to achieve **SIMPAR** targets; and the Diversity Inclusion WG which, with the support of the leadership of the People and Culture department, the holding company and **JSL**, aimed to accelerate the execution of projects, such as the Mulheres na Direção (Women behind the Wheel) (**JSL**) program.

Another highlight of 2022 was the review of the risk and control matrix, with the inclusion of impact factors related to (Economic, Environmental, Social and Governance themes (EASG) - the previous version focused on climate change. The new matrix considers the TCFD, SASB and The World Economic Forum (WEF) requirements and includes risk descriptions and impact classification, according to interference and probability of happening. In addition, an action plan control is being prepared to deal with potential/actual risks, which will be presented to the Audit Committee to monitor proposed and ongoing actions. [GRI 3-3 - Local communities](#)

Respect for human rights

GRI 2-23 | 2-24 | 410-1

SIMPAR governs its business to ensure the recognition and protection of human rights involving their stakeholders. The Group is committed to respecting, raising awareness and promoting human rights in its activities, acting in accordance with the Federal Constitution and international treaties and conventions, such as the International Bill of Human Rights, the United Nations Guiding Principles on companies and Human Rights and the Declaration of Fundamental Principles and Rights at Work of the International Labor Organization (ILO).

The theme is represented in the Culture, decisions, business strategies and daily practices of the entire Group, in addition to being considered in guiding policies, such as the [Human Rights Policy](#), created and approved in 2022 by the Board of Directors of **SIMPAR**, the Code of Conduct, the Code of Conduct for Third Parties, the Social Investment Policy and the Sustainability Policy. To monitor items related to human rights in the Company, the Controls, Risks and The Company promotes, every two years, training for security guards related to human rights (the last one was in 2018, because due to the impacts of the pandemic, there was a need to rearrange the schedule, and the training will be resumed in 2023)*.

Sustainability risk matrix and its SIMPAR controls



*In the portfolio, the BBC and CS Brasil are exceptions, which do not have a dedicated property security outsourced service, as alarms and cameras are used, with no immediate link with the companies (the contracts are punctual to verify the installations of these companies).

EASG Public Commitments

Applicable to **SIMPAR** and its subsidiaries, there is a public commitment to achieve the following EASG targets:

ENVIRONMENTAL/CLIMATE CHANGES: Reduce the intensity of emissions by 15% by 2030, limited to 114.37 tCO₂e /R\$ MM (Scopes 1, 2 and 3).

- **Boosters:** emissions Management Program | The Group owns an electric fleet with over 3,000 | Renewable energy actions at **Movida** and **VAMOS** stores | **Ciclus**' performance in capturing methane, with consequent generation of carbon credits | Preparation of an emissions inventory and achievement, in 2022, of the grade B in the CDP Climate Change – best grade in the sector in Brazil.
- **Outcome:** in 2022, the total of the GHG emissions intensity index was 108.30 tCO₂e /R\$ MM.



SOCIAL: Train 1,000 young people in social vulnerability from surrounding communities through the *Você quer? Você Pode!* (Do you want it? You can!) in 2022.

- **Booster:** evolution of the youth training program, with a team dedicated to the project in the Board of People and Culture, with a senior professional leading the action.
- **Outcome:** more time to train the team dedicated to the program was necessary. Thus, the training of youth had to be postponed. In addition, an initial diagnosis was carried out in each region to customize the project according to local demands and business, which required more time than expected. At the end of the year, around 270 young people had graduated and approximately 730 will join the program throughout 2023.



GOVERNANCE: Improve the Corporate Sustainability Assessment – CSA (S&P) score by 10% in 2022.

- **Booster:** best practices in actions with related parties | Good positioning in indexes and reports.
- **Outcome:** evolution, between 2021 and 2022, from 51 to 58 – evolution of around 14%.



In addition, **SIMPAR** maintained 40 sustainability actions in progress during the year, with environmental, social and internal governance goals, monitored by more than 30 indicators throughout the Group.



Electric Vehicle Charging Station | Moved

CREDIT LINES AND SUSTAINABLE INVESTMENTS

In 2022, **SIMPAR** and its seven subsidiaries invested R\$50 million in the first Sustainable CDB in Latin America, launched by BTG Pactual. With a yield similar to the traditional CDB, the sustainable portfolio aims to finance transactions that promote the Sustainable Development Goals (SDGs) of the United Nations (UN). Another highlight of the period was the acquisition of a credit line from IDB Invest, the private sector arm of the Inter-American Development Bank (IDB), in the amount of USD250 million, reflecting the financial soundness, the quality of the holding company's debt management strategy and sustainable business management. The amount offered by IDB Invest will be granted through two lines of credit - "A" (48% of the total, with a final maturity of ten years and withdrawal period of 2.5 years) and "B" (52%, with final maturities of five to seven years). The amounts can be invested in actions that collaborate with the SDGs, in working capital, acquisition of assets and actions related to the ESG agenda, such as the adoption of clean technologies. In 2022, **Movida** also received approval for a credit line from IDB Invest.

Ethics and compliance

GRI 2-25 | 2-26 | 3-3 – Combating corruption | 3-3 – Unfair competition | SASB FN-AC-510a.2

As a differentiated management model, **SIMPAR** maintains processes and instances to ensure high standards of transparency, corporate responsibility, integrity, equity and independence, as well as preventing conflicts of interest. An Internal Controls, Risks and Compliance Board (CRC) is maintained, which is independent and transversal, reporting to the Audit Committee of **SIMPAR** and of the subsidiaries listed on B3's Novo Mercado. In addition, the CRC Board receives advisory support to the Ethics and Compliance and Internal Controls and Risks Committees.

The Company is also a signatory of the UN Global Compact and a member of the Anti-Corruption WG and has anti-corruption policies that guide its activities, widely publicized internally and accessible to the general public, through its [compliance page](#): [GRI 3-3 – Public policies | 2-23](#)

- Policy for Interaction with Public Authorities
- Public Tender Participation Policy
- Donations and Sponsorship Policy
- Gifts, Entertainment and Hospitality Policy

Still focusing on ensuring compliance, **SIMPAR**, since its incorporation, instituted the matrix of risks and those related to corruption, which is reviewed periodically, and the effectiveness of the process is complied with through the monitoring of indicators. There is also extensive communication and training in anti-corruption policies and procedures, so that, in 2022, there were no confirmed cases of public corruption in the Group, nor legal actions for unfair competition, trust and monopoly practices. [GRI 205-1 | 205-2 | 205-3 | 206-1](#)



The CRC is an independent board that works across the board

CODE OF CONDUCT [GRI 3-3 – Non-discrimination | 3-3 – Child labor | 3-3 – Forced or slave-like labor](#)

The [Code of Conduct](#) of **SIMPAR** reproduces in a clear and didactic way what must be done on a daily basis in operations and relationships. The document provides guidelines to avoid actions that violate current legislation and the Company's policies, and clarifies interpretations that may harm ethical and moral aspects. In this regard, it portrays the Values that must be followed, dealing with topics such as compliance with laws and regulations; non-discrimination; fight against child and slave labor; human rights; work relationships; employee conduct; fight against corruption; fight against unfair competition; conflict of interests; donations and sponsorships; gifts, premiums, entertainment and hospitality; relations with the external environment; non-compliance and disciplinary measures; and Reporting Channel. The last update of the document dates from 2020, but the instrument undergoes constant evaluations to keep its determinations always current. In addition, the Code accompanies a Conflict of Interests Questionnaire, revised in 2022, which must be completed and kept up to date by employees with information on relationships with public agents, providers, suppliers, relatives, people with whom they maintain a relationship of affinity, friendship and commercial. The same questions in the questionnaire are applied to candidates in the recruitment and selection process, once that depending on the type of conflict identified, the possibility of the applicant continuing in the process is assessed. Employees are instructed to keep the information always updated. Any situations of conflicts of interest are evaluated and handled as appropriate. The topic is also dealt with in a specific document, the [Policy for Transactions with Related Parties and Other Situations Involving Conflicts of Interest](#). [GRI 2-15](#)

There is also a [Code of Conduct for Third Parties](#), as **SIMPAR** values ethics, integrity, transparency and compliance with the law in all its interactions.

Compliance Program

GRI 3-3 - Combating corruption | 406-1

The CRC Board is responsible for the Compliance Program, applicable to all Group companies and developed in line with the guidelines of the Federal Comptroller General and the Anti-Corruption Law. The program's structure is based on the pillars of prevention, detection and remediation of deviations, fraud, irregularities and illegal acts, mainly, but not only, in the public environment. In this sense, the area monitors all compliance indicators.

To ensure the dissemination of the program, qualification and communication about its guidelines are carried out. In the integration process, employees are informed about the Code of Conduct and Anti-Corruption Policies, sign a term of knowledge of the determinations, in addition to completing a questionnaire on conflict of interests. Employees undergo compliance training, which aims to raise awareness about issues and guidelines of companies, in order to prevent practices that violate the Code of Conduct, including guidelines such as moral and sexual harassment, discrimination and conflict of interest, among other conducts. Compliance dialogues are also promoted, which rely on the intermediation of facilitating employees and which, in 2022, dealt with topics such as the Point the Risk Channel, the Reporting Channel, conflict of interests, moral harassment, sexual harassment and employee conduct.

COMMUNICATION CHANNELS [GRI2-16 | 2-25](#)

The Compliance Program encompasses communication channels, for external and internal audiences, for the dissemination of ethical conduct and clarifications, as well as the receipt of complaints about potential acts that violate internal determinations or legislation.

Aponte o Risco (Point the Risk) Channel: to communicate structural problems in the Group's operations, available to the internal public and managed by a third-party company, for total transparency and guarantee of impartiality.

Linha Transparente (Transparent Line): for internal and external communications, suggestions and doubts about the Compliance Program, internal rules, such as the Code of Conduct and Anti-Corruption Policies, and laws applicable to the business. The channel is serviced by the CRC area and is open from Monday to Friday, from 8:00 am to 5:48 pm, by calling 0800 726 7250 (free) or email conformidade@simpar.com.br.

Reporting Channel: operating uninterruptedly, 24 hours a day, seven days a week, it is the means to report omissions, irregularities, non-compliance, facts that go against the law, the Code of Conduct, internal policies and rules or any actions that may cause any harm to **SIMPAR**, its employees, shareholders and other interested parties. The channel is managed by a third party and independent company, using a secure tool that guarantees the anonymity of whistleblowers in good faith, who can follow the negotiations via a protocol number. **SIMPAR** prohibits any form of retaliation, exposure, threats and coercion against whistleblowers, witnesses and others involved in internal investigation processes. The third-party company directs the complaint anonymously to the Compliance team, subordinated to the Controls, Risks and Compliance Department, responsible for the internal investigation flow and the definition of the dealings for each case.

Crucial concerns are communicated to the Board of Directors (in 2022, there were 34 at **SIMPAR** and 139

considering the entire Group). Once the investigation process is completed, the CRC Board recommends the application of appropriate disciplinary measures and, in some cases, has the evaluation of the Ethics Committee. The Labor Legal department evaluates the appropriate measure, under the terms of the law, with the final definition being made together with senior management. The result is reported to the Audit and Ethics and Compliance committees, resulting in preventive action plans and, if necessary, reassessment of processes and controls. Reports involving statutory directors, members of the Board of Directors, Audit, Ethics and Compliance committees, as well as employees who comprise the CRC area are not investigated by this area. A matrix to communicate these complaints was validated by the Board of Directors, to avoid the occurrence of conflicts of interest and, depending on the person accused, the investigation is delegated to the highest governance bodies. The bodies have the prerogative to hire companies that support the process and conduct the investigation independently, applying the no necessary measures to each case. [GRI 3-3 - Non-discrimination](#)

Complaints received in the Group	2020	2021	2022
Identified through the Mechanism	2,025	2,014	2,514
Addressed	1,571	1,720	2,176
Resolved	990	709	1,222
Registered before the period covered by the report and resolved throughout this period	950	397	1,095

The numbers presented above are exclusively cases classified as "Moral Harassment".

Institutional relations and public policies

GRI 3-3 – Public policies

SIMPAR's institutional relationships follow compliance, ethics and transparency requirements, based on dedicated policies. Working with public entities, such as governments and agents of the Legislative and Judiciary powers, requires compliance with rules to hold meetings, whether to accept gifts and hospitality or not, and interact with State representatives.

Ethical behavior is manifested in management policies, communication channels, public commitments, training and recycling programs and disciplinary measures. With clear governance to analyze potential non-compliance, the Group disseminates best practices among its subsidiaries, mitigates risks and ensures the business's reputation. **SIMPAR**'s ethics and compliance management structure starts at the top leadership, with advisory committees to the Board of Directors, and includes the Internal Controls, Risks and Compliance Board (CRC), which operates across the board, independently and reporting to the Audit Committees.

The Company is committed to complying with current legislation that prohibits the donation of legal entities to political parties and candidates. As a reinforcement, the Code of Conduct has guidelines that prohibit

any and all forms of political manifestation on behalf of **SIMPAR**. There is also the Policy on Donations and Sponsorships, which establishes that records should be kept to guarantee the traceability of the process and compliance with current legislation as well as the assumptions established to make donations and sponsorships. **SIMPAR** did not have, in 2022, significant cases¹ of non-compliance with laws and regulations. GRI 2-27 | 415-1

Information Technology Governance (IT)

GRI 3-3 – Innovation

The Information Technology areas at **SIMPAR** and in each of its subsidiaries, as well as other operational structures, have specific autonomy and governance. In this context, the holding has a support role, corporate management of systems and infrastructure and strategic direction on the subject. The Information Security area is responsible for managing possible cyber risks and ensuring data protection with the General Management, which reports directly to **SIMPAR**'s CFO. A corporate system linked to SAP consolidates the Group's administrative, financial, accounting and tax information, in addition to people management information. It is also the role of the holding company's IT area to capture potential synergies in processes and systems between the subsidiaries or in part of them. With the corporate systems under the responsibility of **SIMPAR**, companies maintain focus on the particularities of their operations, which brings efficiency gains in commercial and customer management, strong commitment to achieving the goals and objectives of each business. There is also a constant focus on security, which is why **SIMPAR** has

migrated applications to the cloud, including SAP, in addition to maintaining a data center as a backup. The Information Security area is responsible for managing possible cyber risks and ensuring data protection with the general management, which reports directly to Simpar's CFO.

Data protection

GRI 418-1 | 3-3 – Customer privacy

In 2022, to ensure alignment with the General Data Protection Law (LGPD) and preserve the personal data of employees, customers, suppliers and other stakeholders, **SIMPAR** published a [Privacy Policy](#), applicable to the entire Group and approved by the Privacy and Data Protection Committee. An External Privacy Notice is kept, which formalizes the main processes adopted and clarifies the form of processing, the use of personal data and its purpose, in addition to policies, such as privacy assessment, responses to security incidents involving personal data, and use and management of consent. All employees also undergo mandatory training on the LGPD and have an e-mail address for questions and communications with the Data Officer, appointed under the terms of the law: privacidade.dados@simpar.com.br. In the last three years, no leakage, theft or loss of customer data was identified or complaints received from external parties or regulatory agencies. As an evolution in the theme, an automated tool is being implemented for the management of customer and employee data processing.



Ensuring ethical behavior is the central element of management with public entities

1. Cases in which the amount of the fine is equal to or greater than R\$ 5 million, regardless of the nature; and fines, regardless of the amount, or non-monetary sanctions that are relevant due to the matter and for impacting the operation and/or image of the Company.

Integrated risk management

GRI 2-11 | 2-12 | 201-2 | GRI 2-26 | 3-3 - Combating corruption | 3-3 - Unfair competition | 3-3 - Biodiversity | 3-3 - Emissions | SASB FN-AC-510a.2

For the correct direction of the execution of the business plans of its subsidiaries and with the commitment to obtain sustainable results and aligned with ESG practices, **SIMPAR** maintains an integrated risk management model that applies to the consolidated companies of the portfolio and that must be considered by acquired companies.

Risk identification follows the self-assessment approach, which includes interviews with managers and directors of each business line, taking into account the main processes for which they are responsible. Identified risks – new ones being submitted to analysis by the Executive Board or by business administrators – are categorized according to impact and probability (both falling into the low, medium or high categories), and managed according to criticality. The treatment process includes the definition of action and monitoring plans, through a Risk Management tool, and follow-up alerts to the people in charge. There is also an operational effectiveness test, by sampling the mitigating internal controls, and communication, to all interested parties, of the results of all risk management stages.

A **Risk Management Policy** is kept, applicable to all **SIMPAR** processes and operations. The document establishes the principles, guidelines and responsibilities to be observed in the corporate risk management process, with a view to adequate identification, evaluation, treatment, monitoring and communication. Therefore, the Company has an Internal Risk and Compliance Control Board, which reports to the Audit Committee and the Internal Control Committee, which, every two years, undergoes risk assessments with managers and directors; and Internal Audit, which reports to the Audit Committee. The Board of Directors, as **SIMPAR**'s main governance body, assesses both the risks to which the Company is exposed and the effectiveness of management systems, internal controls and the integrity/compliance (system). It is also up to the Board of Directors to ensure that the Executive Board has mechanisms and internal controls to know, assess and control risks, to keep them at levels compatible with the limits set. In addition, it is expected that the Audit Committee will have its own budget to hire consultants for accounting, legal or other matters, when the opinion of an external expert is required. [GRI 2-16](#)

The focus is on seeking protection and mitigating aspects that may affect the strategic plan. To this end, the management process was defined based on the Coso (2017) methodology, from the Committee of Sponsoring Organizations of the Treadway Commission, with integration to ISO 9001 and ISO 31000 standards and alignment with the Control Objectives for Information and Related Technologies (Cobit), for the correct governance and management of information technology. Risk management is also formally included in the documents that comprise the Compliance Program, such as the Code of Conduct, the Anti-Corruption Policy and the Conflict-of-Interest Management Policy, among others. The program is monitored by the Internal Controls, Risks and Compliance area, which reports the status of the work to the Audit Committee and the Ethics and Compliance Committee, which are bound to the Board of Directors, depending on the nature of the risk identified.

As part of the risk management, **SIMPAR** has a Risk Matrix, integrating the financial, environmental, social and corporate governance sectors. With the identification of risks, mechanisms and control and mitigation are established.



MAIN RISKS MONITORED

Category	Scope	Mitigation methods	Opportunities
 Strategic	It regards possible mismanagement of the business and which can generate a substantial loss in economic value.	Investments in governance and processes, ensuring financial and strategic management consistent with SIMPAR's profile.	Reaffirmation of SIMPAR's differentiated position as a group that controls and collaborates with the development of independent, leading or relevant companies in their segments, present in solid and diversified sectors of economy.
 Market	Refers to losses resulting from changes in market values, such as transactions subject to exchange rate variation, interest rates, share prices and commodity prices (commodities).	Management by Management, with the support of the Financial Committee and decisions approved by the Board of Directors, which must authorize transactions involving any type of derivative financial instrument and any contracts that generate financial assets and liabilities, regardless of the market in which they are traded or registered, whose values are subject to fluctuations.	Growth, diversification and expansion of the business through balanced economic and financial management.
 Liquidity	Refers to insufficient reserves and cash available to honor the Company's obligations, without affecting operations and incurring significant losses.	Maintenance of the Compliance Program, with transversal action; management policies such as Anti-corruption; communication actions, dissemination and training on internal policies and the Code of Conduct.	Maintenance of economic-financial management that enables adequate cash position and leverage.
 Credit	Linked to losses related to financing granted to customers and difficulties in accessing new credit.	Maintenance of the Compliance Program, with transversal action; management policies dedicated to ethical and conduct issues, such as the Anti-Corruption Policy; communication actions, dissemination and training on internal policies and the Code of Conduct.	Position SIMPAR in a differentiated way in the market due to its availability of credit.
 Operational	Linked to the inadequacy, failure, incapacity, deficiency or fraud in any internal processes (technology, people, operation), including damage to the Company's assets and infrastructure.	Health, Safety and Environment Management Program (HSE) applied according to the challenges, risks and specificities of each SIMPAR business and which aims to guarantee zero deaths.	Continuously reinforce SIMPAR's position in governance, processes, management policies, conduct and relationships in the logistics, infrastructure and mobility sectors.
 Compliance	Risks associated with corruption, fraud, bribery, unfair competition and violations of provisions and regulations, as well as SIMPAR policies.	Greenhouse Gas Emissions Management Program.	Position SIMPAR as a reference in ethical and upright behavior in the logistics, infrastructure, mobility and car retail sectors.
 Health and safety	Associated with security problems that affect the well-being, integrity and life of employees, third parties, partners and other audiences.	Continuous monitoring of risk factors and the exposure of the SIMPAR brand and its controlled companies.	Recognition as a reference in the integrity of people and assets.
 Environmental and Climate Change	It includes the assessment of risks related to climate change and GHG emissions, such as carbon pricing, which is an emerging risk.		Position itself as a benchmark in compliance and environmental excellence.
 Image	Associated with situations that may affect the image and reputation, such as corruption, accidents, environmental tragedies, unfair competition and failures in quality and safety.		Reinforce SIMPAR's good reputation in governance, processes, management policies, conduct and relationships.



Review of the mapping of risks and opportunities arising from climate change minimizes impacts on operations

In 2022, the Sustainability team also reassessed the mapping of the main risks and opportunities arising from climate change for the businesses, assets, processes, policies and strategy of SIMPAR and its subsidiaries. Risk is managed through mitigation, neutralization and adaptation. For this, there is a robust climate risk management model, considering its impacts on operations in the medium and long term.

Management is qualified with adoption of Task Force on Climate Related Financial Disclosures (TCFD) risk analysis recommendations and climate risk analysis. As an opportunity, there is the search to guarantee resilience, adaptability, high performance and vanguard positioning, with the potential for SIMPAR and its subsidiaries to assume a leadership position in discussions, agendas and debates on the theme ([learn more in the topic Climate Strategy](#)).

More broadly, environmental risk management is the responsibility of the Health, Safety and Environment (HSE)/Integrated Management area, which monitors the Matrix of Environmental Aspects and Impacts which, when externally audited, lists:

- 1 The area/activity (Data Center, for example);
- 2 Aspect (e.g.: consumption of electricity by using air conditioning);
- 3 The impact (depletion of natural resources);
- 4 The risks (interruptions in the energy supply, causing the activation of diesel-powered generators, with an increase in Greenhouse Gases emissions);
- 5 Opportunities (image promotion via alliances with companies that are more ecologically efficient, such as solar generators, ethanol, biodiesel, etc.).

Additionally, in the management of socio-environmental risks, the holding company and its subsidiaries **JSL**, **Movida**, **VAMOS** and **CS Brasil** maintain Sustainability Committees for the continuous improvement of organizational practices, looking at external aspects and the precautionary principle ([learn more in the Sustainability Governance topic](#)).

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

SIMPAR is a relevant contributor on the national scene and maintains a specific Tax Management area to monitor tax assessments and payments of all portfolio

companies, in order to maintain strict compliance with tax laws and regulations. The structure of the holding also includes a Tax Committee for discussion and evaluation, following principles of good governance and aimed at complete regulatory compliance. The tax strategy is formulated and monitored by the Tax Management area, with the approval of the Controlling directors, Vice President of finance and President, with support from the Tax Committee and review by internal and external audits. This analysis and any revisions are carried out as necessary, without a fixed periodicity. The Controlling director and the Vice President of Finance director, supported by the Tax Committee, are responsible for the Company's tax compliance and strategy. The tax information is published quarterly in the Financial Statements and is under the responsibility of the Comptroller's Office. **SIMPAR** also has a centralized Tax Planning and Management department responsible for aligning the tax practices adopted by the Group's companies, in addition to adopting mechanisms determined by the Compliance and Internal Controls board. Thus, control is maintained of all inspections in progress that may generate negative impacts for the Group due to notices of infractions and which relies on advice from external offices.

Additionally, **SIMPAR** participates in external discussion forums, such as the Applied Tax Studies Group (Getap) and within the scope of the Brazilian Association of Listed Companies (Abrasca), observing the legal security of the tax-taxpayer relationship and recognizing the importance of ethical affinity and transparent with its stakeholders.

Valuing people



Employee management

GRI 2-7 | 401-1 | 405-1 | 202-2 | 3-3 - Employment | 3-3 - Labor relations

SIMPAR considers **People** its greatest differential. The Company works on its Culture and Values pillars throughout the Group, as well as directing investments towards professional training, safety, health and well-being of its employees.

In this model, executives operate as “owners of the business”, in order to contribute to the execution of strategic planning, delivery of goals and results, having sustainability as a pillar. This management model contributes to attraction and professional retention – at the end of the period, **SIMPAR** accumulated an average of five years of service among employees in management positions. Still with this focus, the **Move Careers** program, developed at the end of 2021, is maintained, through which open vacancies are disclosed for the entire Group. With the action, in 2022, there were 527 movements between the portfolio companies.

The year was marked by the improvement of the Employee’s Journey, to further engage professionals to grow with the Group and its subsidiaries. The holding company established the People Committee to ensure professional training aligned with the different needs and particularities of each company. To

promote a continuous look at safety, it has the areas of Human and Organizational Development (DHO) and Training and Health, Safety and Environment (HSE) and Management in the subsidiaries.

In order to guarantee aligned professionals and to perpetuate the Group’s Culture, the Recruitment and Selection area is established in **SIMPAR**’s structure, in different cells for each portfolio company. In addition, a work on Culture was started, with the hiring of an external consultant to diagnose the beliefs to be reinforced, especially among the leadership, responsible for cascading **SIMPAR**’s Values among its teams. Additionally, around 700 managers participated in an immersion on the Organization’s Culture, Values and behaviors that translate the way of being and doing business and that have guided the Company since its foundation, reinforcing its educational role as an example of these pillars in the Group and its companies.

With this organizational structure, the holding ended 2022 with a staff of 42,823 employees, of which 33,548 are men and 9,275 are women, 17.76% more than in 2021. At **SIMPAR**, there were 358 professionals (42% men and 58% women).



CLIMATE SURVEY

SIMPAR values the perception of its employees about the organizational climate and promotes research to assess the level of satisfaction of its People. In 2022, the study involved 100% of the Group and resulted in 88% favorability, also pointing out aspects of improvement, in pursuit of excellence in the professional environment. Among the actions promoted after the survey are investments in structure, as in the cafeteria in Mogi das Cruzes and in the bicycle rack area, among others.

Diversity and inclusion GRI 3-3 - Diversity and equal opportunities

SIMPAR's guideline is to develop its People and value each of its employees, promoting respect for diversity and ensuring the inclusion of different audiences. Therefore, since 2020, it has maintained a Respect for Diversity Program to encourage the hiring and retention of women, black people, People with Disabilities (PwDs) and those over 55 years of age. As a gateway, there is also the Young Apprentice program, and to encourage female participation in the workforce, since 2021, **JSL** has held the *Mulheres na Direção*. The participation of women in the committees and councils now counts on Sylvia Leão, **JSL** Counselor. It also has Maria Fernanda Teixeira, member of the Audit Committee of **SIMPAR** since 2019, and of **VAMOS**, since 2021; and Tarcila Ursini, member of the Committees of the Sustainability Council of **SIMPAR**, **Movida**, **VAMOS**, **JSL** and **CS Brasil**, since 2018. Additionally, **SIMPAR** renewed its membership of Mulher 360, a business movement for women's economic development and promoted the Women's Meeting, which addressed actions to attract and retain the female public. With this focus, **Movida's** goal is to reach 50% female participation in the leader board by 2023 (in 2022, it was 30%). At **SIMPAR**, in the last two years, a significant increase of 37.6% in the percentage of women on the Board was achieved.



Highlights 2022

- 48.68% of women in leadership positions at SIMPAR**
- 28.12% of women in leadership positions in the Group**
- 37.6% growth in the percentage of women in the Group's Board of Directors in the last two years**
- 270 young people in vulnerable situations trained by *Você quer? Você Pode! (Do you want it? You can!)***

SIMPAR Group Women's Meeting

Training and development [GRI 404-1 | 404-2 | 404-3 | 3-3 - Training and education](#)

The look at the journey of employees starts right from the moment they are hired – in 2022, R\$610.97 was spent per admission -, with an integration program for presenting the Group's businesses, Culture and Values, and continues throughout its trajectory, until the termination, with subsequent interviews to monitor reasons for voluntary departures.

Training is evaluated and monitored in the **People Cycle**, a development tool that involved 100% of **Movida's** employees during the year and, in the other companies, all employees from the position of analyst to leadership - the process is being analyzed to inclusion of other positions.

In the **Cycle**, in all companies of the Group, Performance Assessment is carried out for the Administrative level, which includes the Assessment of Skills, Assessment of Potential and Analysis of results of corporate and individual goals. As a result, Calibration Committees are held annually, positioning employees on the 9 Box Map. From this positioning, the Management of Consequences of the Cycle is carried out with internal movements, by merit, promotions and possible dismissals of employees evaluated with low potential and low performance.

The **Cycle of the People** in the Group is still in the maintenance period. Between 2021 and 2022, the eligible audience has increased, already considering all employees at administrative level. There was also greater alignment of the process among all companies

involved. In 2022, the **Cycle** had 13,210 people (2,053 in 2021).

To ensure continuous training, there is an educational incentive program and, since 2022, corporate universities in all Group companies, in addition to in-company courses, such as at **Movida**, held in partnership with Insper. At **VAMOS**, with external consultancy, the Acelera Líder action was promoted, which developed around 40 people. Another highlight of the year were the courses promoted at **JSL** through the affiliation with bodies such as Sest/Senat, which trained 14 forklift operators.

Compensation and benefits [GRI 202-1 | 401-2 | 401-3 | 405-2](#)

To ensure competitive salaries aligned with the market, remuneration surveys are carried out. In 2022, **JSL** made the assessment of positions and salaries in relation to the market – action to be extended to the other subsidiaries. **VAMOS**, on the other hand, had commission review work, which contributed to the drop in turnover in the company, especially among mechanics. The analysis of remuneration is also one of the attributions of the new People and Culture Committee, to contribute to professional retention throughout the Group. For senior leadership, **SIMPAR** keeps a **Remuneration Policy for Executives and Directors**, which establishes a fixed monthly salary, defined according to individual negotiation and guided, among other factors, by salary surveys. In addition, termination is calculated and paid according to the legal amounts, within the period established by law. If any variable or bonus has a permanence

period, the return is made upon termination. The Company does not have a recurring practice of paying retirement benefit recruitment incentives or attraction bonuses. [GRI 2-19 | 2-20](#)

For more information, access the Reference Form of 2022, item 13 Compensation of Directors and 14.3 Description of the employee compensation policy.



Among the benefits offered to ensure an environment conducive to development and retention applicable to all units of the Group, life insurance, health insurance (part of which extend to family members and include full-time and part-time work contracts) and extended maternity/paternity leave (there is no disability allowance, private pension and share purchase plan) stand out. In 2022, 888 employees in the Group took maternity/paternity leave, being 239 women and 649 men. The return rate (percentage of those who returned after the leave period) was 97.53 % for men and 90.38% for women. The retention rate (percentage of employees who remained employed 12 months after returning) was 83.51% for men and 77.41% for women. There is also a long-term partner program, which includes ten executives from the Group.

Health, safety and well-being [GRI 403-1 | 403-2 | 403-3 | 403-4 | 403-5 | 403-6 | 403-7 | 403-8 | 403-9 | 403-10 | 410-1 | 3-3](#)
 - Health and safety | 3-3 - Safety practices

SIMPAR is committed to achieving zero accidents and continuously guaranteeing the **health, safety and well-being** of its more than 42,000 employees. An assessment of the dangers and risks of the work environment is carried out and, before the start of activities, there is safety integration, which addresses topics related to the activities carried out, with specific guidelines for each function, in addition to risk factors for accidents in operations, transport and internal movements.

Structured processes and policies and standards are maintained - such as the **Occupational Health and Safety Standard** - concentrated in an Integrated Management System (SGI), certified by ISO 9001 and ISO 14001 standards, and a Health and Safety Management System, which covers company's employees (excluding third parties), to monitor legal requirements and indicators, such as those of the Environmental Risk Prevention (PPRA) and Medical Control and Occupational Health programs. The data collected through the Health and Safety Management System are based on the monitoring of legal requirements, in all operations. The SGI also encompasses a series of documents and guidelines, such as the Procedure for Applying a Breathalyzer; Hazard Identification and Risk Assessment; Incident/Accident Communication and Investigation Process; Transportation of Dangerous Goods Legislation; Safety for Work at Heights; Safety for Work in Confined Space; Alcohol Abuse Prevention Program; and Right of Refusal.

To support the subsidiaries in the management of the subject, there are also, in the structure of the holding, areas of Health, Safety and Environment (HSE) and Integrated Management, in addition to professionals, at the administrative headquarters and in the subsidiaries, such as occupational physicians; specialist doctors (general practitioner, orthopedist, gynecologist, cardiologist); occupational nurses; nursing assistant; nutritionist; and psychologist. The Group also has specialized partner clinics throughout the national territory to assist its employees. Other

structures maintained are the Internal Commission for Accident Prevention (Cipa) and safety work committees at subsidiaries. **SIMPAR** did not identify risks of occupational diseases resulting from its activities in the period.

To act preventively and minimize security risks, there is a **Daily Security Dialogue (DSD)** and audits at the work fronts. In addition, the *Aponte o Risco Channel* is maintained, various training is promoted, such as in safe driving, as well as the Occurrence Investigation Management System, for learning and mitigation of possible causes of accidents, so that they do not happen again. With the same purpose, there is a periodic evaluation of the effectiveness of occupational health and safety processes, which undergo both internal and external audits. During the period, the Company did not manage accident indicators for third parties. Senior leadership is also responsible for promoting health and safety critical analysis meetings. The increase in the number of employees in the Group, of 18%, implied a higher rate of accidents in 2022 (the main types of accidents, with serious consequences or not, involving the Group's businesses, involve collisions between vehicles, falls, trips, slips, running over, venomous animals, procedures involving contact with electricity, maintenance failure, fatigue and noise, among others. Information is monitored by the Risk Management Program and/or the Group's accident indicators). In 2023, the Company will continue to strengthen its safety processes with a view to achieving zero accidents.

Relationship with unions GRI 407-1 | 3-3 - Union freedom and collective bargaining

SIMPAR knows that collective negotiations are important for parity in the relationship between employer and employees and keeps a good relationship with union bodies, keeping up to date with new publications, even when it is not part of the negotiation. There is a commitment to comply with union standards and freedom of association for own professionals and third parties, whose relationships are driven by respect, equity and appreciation of diversity – with total repudiation of practices that violate these principles and/or any related guidelines. Trade union rights are provided for in the Code of Conduct, and suppliers and partners, by accepting the Company's policies, undertake not to violate this principle. Therefore, there were no cases in 2022 at the base of the supply chain of suppliers that violate this right. Employees (100%) are covered by collective bargaining agreements and there are no employees without ties to professional unions. GRI 2-30

Impact assessment GRI 416-1 | 3-3 - Consumer health and safety

CS Brasil performs Fleet Management and Outsourcing and, as a way of guaranteeing and evaluating the impacts on health and safety, inspections of the dealership/assembler are carried out, in addition to a checklist before the delivery of zero km vehicles and according to the running of the vehicle. As **CS Brasil** works in the bidding/public sector, inspections, maintenance and health and safety assessment are included in the service contracts. **AUTOMOB**

evaluates the issue in 100% of the stores, as the vehicles undergo periodic inspections and check-lists upon delivery and receipt, and if any type of anomaly is found, the vehicle is sent for maintenance. There is also periodic maintenance according to date and/or mileage schedules, in addition to occasional revisions if necessary. There is also an evaluation of 100% of the products and services offered by **SIMPAR**, **BBC** and **CS INFRA** (there is no evaluation on the subject in all the companies of the Group).

COMMUNICATION

The year 2022 saw reinforcement of communication across the Group, with increased access to the **Ligado em Você** channel, available for employees and their families to undergo assistance in the social, professional, health and legal areas and which, in the year, initiated contacts also through WhatsApp. Other innovations were the Alô RH, a channel to answer questions about people management processes, and **Bate papo da Gente**, to promote alignment at different levels of the Group by bringing closer and active listening between teams and senior leadership. The **Conecta** platform was also launched, a corporate social network to disseminate information, exchanging best practices and engaging all Group companies. Additionally, several **awareness campaigns** on disease prevention and others related to physical and emotional well-being were carried out.



Employees use the social media Conecta

Positive impact on communities and the entire value chain





Supplier management

GRI 2-6 | 308-1 | 407-1 | 408-1 | 409-1 | 414-1 | 414-2 | 3-3 – Non-discrimination | 3-3 – Child labor | 3-3 – Forced or compulsory labor | 3-3 – Indirect economic impacts | 3-3 – Purchasing practices | 3-3 – Environmental assessment of suppliers | 3-3 – Social evaluation of suppliers

SIMPAR maintains a corporate area of Supplies, responsible for almost all purchases of assets, services, materials and inputs, both for the holding company and its subsidiaries. This strategic positioning, which considers the synergy of the Group's activities with scale that allow for more robust negotiations, was fundamental in 2022 to guarantee the necessary inputs for operations and cost reduction – especially in periods of scarcity and high inflation.

Also focusing on cost reduction, better negotiations and customer service, planning began that was more focused on the medium and long term, which allowed for a reduction in spot acquisitions: in materials, for example, purchases through contracts increased from 15% to 57% in the period. Another advantage is the fulfillment of purchase requisitions within the necessary deadlines, which jumped from 80% to 92% in the year. The management is also qualified by the use of market intelligence tools, monitoring the average prices practiced (and of the inputs used in the manufacture of the items), which allows the correct dimensioning of the purchase costs and planning.

Sustainable development

GRI 204-1 | 408-1 | 409-1 | 414-2

In addition to focusing on internal gains, **SIMPAR**'s supply management aims at local development, with priority given to keeping business relationships with companies in states where there are subsidiaries of subsidiaries – which corresponded, in 2022, to 48% of the monetary value of purchases made. The selection of partners also considers the specificities of each business, with suppliers aligned with the sustainability criteria of the Group, which operates nationwide, with a possible risk situation in vulnerable areas where the Company operates.

Therefore, there is a commitment to legality in the development of the production chain - the Company formally made some commitments and certifications, whose assumption is to extinct child labor, forced, compulsory or slave-like labor. The company also expects this assumption to be fully fulfilled by the suppliers. Thus, it was established that they should follow the same objective. The adoption of ethical and socio-environmental requirements, verified in the **approval process** - with the requirement of acceptance of compliance conditions - and contemplated in contractual clauses, guarantee respect for the human, labor and tax rights, as well as compliance with federal and local laws. The process is an essential part of the **Company's Compliance Program** and has different levels of in-depth evaluation according to the criticality of the supplier.

It is carried out through due diligence, on the G-Certifica platform, which includes consultations with public databases, such as the company's registration with the Federal Revenue of Brazil; regularity of state/municipal registration; verification of regularity before Municipal, State and Federal public treasury; verification of regularity with Social Security; register of companies punished or prevented from contracting with the Public Administration (Ceis and Cnep) and "dirty list" of the Register of Employers of the Ministry of Labor and Social Security. Also, at the time of registration, the supplier is invited to answer a questionnaire to identify the criticality of its activity, when it should also read and acknowledge the **Code of Conduct for Third Parties**. Suppliers who do not comply with the approval process and/or whose contracting risks are high or who were not approved by the responsible Board are blocked in the SAP System so that payments are not made. In line with the action plan of the Human Rights Policy, **SIMPAR** foresees the possibility of implementing a due diligence reassessment process of active critical suppliers. Except for **Movida**, **SIMPAR** Group has not evaluated any supplier with respect to social impact. Risks related to child and slave labor, which may occur in vulnerable areas, considering that the Group's operations are nationwide, are greater in the exercise of vehicle maintenance by workshops, car washes, metal repair and painting services, accessories, tires and glass (outsourced). However, there is no administrative and/or legal action regarding the issue



Planting seedlings Movida's Carbon Free Program - working with Black Jaguar Foundation

in question. The main guidelines to combat child labor, forced or compulsory labor are also formalized in the Company's Code of Conduct.

In 2022, **SIMPAR** conducted business with 22,531 suppliers (19.3% more than in 2021), with which it spent resources in the order of R\$19 billion. The segments with the highest consumption in the period came from automakers, fleet maintenance, benefits, fuel, uniforms, Personal Protective Equipment (PPE), tires, office supplies, software, IT equipment and technology services.

Social management

GRI 203-1 | 203-2 | 413-1 | 413-2 | 3-3 – Indirect economic impacts | 3-3 – Rights of indigenous people | 411-1 | 3-3 – Local communities

To foster sustainable business growth, generation of value and positive impact on stakeholders, **SIMPAR** establishes relationships of trust and develops actions that are a reference in the regions in which it is present.

Social management is based on a general diagnosis (to be updated in 2023), with a survey of information and local demands, and the Social Vulnerability Index (IVS). The Company did not include the mapping of surrounding indigenous peoples in its general diagnosis, but information is collected in interviews held with representatives of priority municipalities or on-site visits carried out by the Sustainability area. With these actions, it was possible to identify the presence of indigenous peoples in operations in Aracruz (ES) and Eunápolis (BA), close to places where **JSL** provides services. There are no records of violations of rights of indigenous peoples during the reporting period.

The IVS considers public data – education, health, income and security – from the municipalities in which the Group operates and guides the allocation of resources in infrastructure and support services. In 2022, 11 cities in the states of Bahia and Piauí, where **CS Infra** is present with its activities, were considered in this local diagnosis – in total, there are 18 municipalities where local vulnerabilities and potential were mapped.

The social development strategy also considers potential negative impacts of operations, which may include vehicle circulation (dust, vibration, road safety/accidents); changes in air quality (emissions from trucks, cars and equipment); infrastructure (conditions of facilities for employees and drivers, wear and tear on road networks); contamination of water and soil through waste from port industrial activities; and the sexual exploitation of children and adolescents on highways.

Based on these diagnoses and the data collected, **SIMPAR** established priority themes for action: road safety, youth training, professional qualification and the fight against sexual exploitation. Regarding the last topic, **SIMPAR** and **JSL** are part of the Soluções & Tools project, in partnership with Childhood Brasil, aiming at raising awareness in the network for the protection of the rights of children and adolescents, while **Movida** supports the Corporate Travel Pilot Project, also from Childhood Brasil, which aims to strengthen the commitment to the protection of children and adolescents.

SIMPAR is also a signatory of the Programa na Mão Certa, to fight sexual exploitation of children and adolescents. In 2022, the holding company, **JSL**, **Movida** and **VAMOS** participated in the 16th Annual Na Mão Certa Meeting, which addressed the results of commitments and actions taken on the cause. As an evolution, **SIMPAR** will invest in the awareness of surrounding communities, through an action plan focused on human rights.



16th Na Mão Certa (On the Right Hand) Annual Meeting

The Group's activities also promote positive impacts, such as boosting the local economy, with the generation of jobs, income and professional training; contracting and developing suppliers; and increase in subsidies (taxes) paid at local, state and national levels, directly benefiting the government with resources for investments. All these actions strengthen the local economies and the surroundings of **SIMPAR**'s operations.

Social investment

For the allocation of private resources in initiatives that have synergy with its business and with the real development needs of each location, **SIMPAR** established a **Social Investment Policy**, which considers the principles of the Global Compact and the UN Sustainable Development Goals (SDG). There is an amount defined in the annual budget, managed with transparency and according to criteria pre-established by the Sustainability Policy, in addition to the allocation of resources through tax incentive laws.

In 2022, R\$3,723,321.66 were invested through own resources and R\$2,214,590.15 through tax incentive laws. The Company's Corporate Sustainability area is responsible for monitoring programs, projects and actions. Additionally, there is an evaluation by the Corporate Sustainability Management, the Communication Committee and the Sustainability Committee, which monitors and measures, through indicators, the effectiveness of supported projects and initiatives.

Social investment	
Category	Total percentage of costs (%)
Donations	58.2%
Social investment	41.6%
Commercial initiatives	0.2%
Total	100%

Philanthropic contributions	
Category	Value (R\$)
Cash contributions	5,674,491.43
Time: volunteering provided by employees during their paid work period	6,866.40
Donations in kind (in products/services, projects, partnerships or similar)	252,473.00
Administration costs	805,158.42



A group of volunteers organized the delivery of donations from SIMPAR Group's Christmas campaign to vulnerable communities in Mogi das Cruzes/SP



Graduation of the class of *Você Quer? Você Pode!* (Do you want it?) *Você Pode!* (You can!)

TRAINING AND INCLUSION

Among the actions focused on business and social commitment, the highlights in 2022 are:

- **VOCÊ QUER? VOCÊ PODE! (DO YOU WANT IT? YOU CAN!)** Restructured in 2021, the action aims at the training and professional inclusion of young people who live in shelters or in situations of extreme social vulnerability. To this end, it offers training in professional technical skills and socio-emotional skills. By December 2022, 270 young people had graduated from the program. In 2023, the expectation is to train 730 young people in cities mapped as strategic by **SIMPAR**.
- **MULHERES NA DIREÇÃO (WOMEN BEHIND THE WHEEL):** training of women as truck drivers and professional forklift operators, contributing to greater diversity in the sector and to generating income for the female audience. **JSL** contributes to the action and launched its third edition of the program in the year, with theoretical and practical training to qualify women who want to work as forklift operators and truck drivers. During the year, 35 women were trained and 32 were hired by the Group and by clients of the subsidiaries.
- **TECHNOLOGY TRAINING PROGRAM FOR BLACK WOMEN:** in March, **Movida** launched the program in partnership with **WoMakersCode**, to develop technical, technologist or bachelor's degree students residing in the State of São Paulo. The initiative aims to ensure social inclusion and promote the development of participants, through a structured program, aimed at technical training and career acceleration and soft skills.



JSL Truck Driver

- **DONATION OF COMPUTER EQUIPMENT:** in partnership with **Reurbi**, 16 computers were donated in the form of lending to **Associação Alfa Jundiapéba**, in the city of Mogi das Cruzes (SP). The action included the donation of equipment from the companies **JSL** and **Movida**, aiming at enabling young people to take courses that contribute to their professionalization.
- **SOMA PROJECT:** **Movida** supported the Organized Affordable Housing System (Soma) project in 2022 to provide decent housing for low-income people in downtown São Paulo. Developed in partnership with other large companies, the action has a total investment of more than R\$ 14 million (sum of all participants) and will benefit more than 100 families.



Winners of the 8th Cultural Contest *Você quer? Você Pode!* (Do you want it? You can!) 2023 with their families and teachers at the Julio Simões Center for Memory and Culture. The students of the 4th grade of elementary school of Mogi das Cruzes wrote essays about their dreams for the future

Julio Simões Institute

Created in 2006, in the city of Mogi das Cruzes (SP), the **Julio Simões Institute** directs **SIMPAR**'s social investments in its own socio-cultural projects and carried out by third parties. It also aims to preserve the Group's history, spanning almost seven decades, by maintaining the **Memory Center** – which resumed its face-to-face activities after two years.

Since 2021, the Company has updated the **Institute**'s actions to support actions focused on professional drivers, especially through training and dissemination of information on health and financial management. In 2022, an example in this regard was the financial education initiative for truck drivers, promoted in August at the Intermodal Terminal. Self-employed drivers who provide services to **JSL** were interviewed to disseminate information on preventive and corrective maintenance of trucks and trailers, which impact these professionals' costs.

The **Institute** also supports, on a monthly basis, the Estância Renascer Manuel Maria Asylum, the Association of Parents and Friends of the Disabled (APAE) and the Creche Fraternidade (all in Mogi das Cruzes/SP); Liberdade Guadalupe Therapeutic Community (Jau/SP); SOS Vida (Eunápolis/BA); Recanto do Ancião (Aracruz/ES); Elderly Home (Virginópolis/MG); and A Candeia (Três Lagoas/MT). In addition to the aid, in April, conversation circles were held with the supported institutions to understand their needs, their current situation and promote the exchange of experiences to strengthen the actions.

On the occasion of the heavy rains that hit the south of Bahia and the city of Petrópolis/RJ at the beginning of the year, the **Julio Simões Institute** donated 1,000 food baskets and drinking water to employees and affected communities. In June, also due to heavy rains in the Recife (PE) region, 100 food baskets were donated.

Other outstanding actions and programs of **Julio Simões Institute**:



Julio Cidadão (Clown Doctors): training Hospital Humanizers, who voluntarily carry out visits to hospitals and long-term care facilities for the elderly. In 2022, volunteers were retrained quarterly to increase engagement and performance in the institutions.



Inverno do Bem (Good Winter) Campaign: mobilizing volunteers and collecting donations throughout Brazil, collecting 6,553 pieces of clothing and blankets and more than R\$4,900.00 (donated via PIX). The **Julio Simões Institute** made a contribution of R\$4,990.00, enabling the purchase of more than 760 blankets. Donations were destined to social institutions that serve people in situations of social vulnerability.

Outcomes in 2022	
Actions	People affected
Donation of food baskets (emergency support)	4,524
Fixed donations to social institutions	1,000
<i>Você quer? Você Pode!</i> (Do you want it? You can!) (visiting schools)	2,290
Julio Cidadão	5,000
Donations to Instituto Ponte	226
Donations to O Samaritano	100
Visits to the Memory Center	308
Natal Solidário (Solidarity Christmas campaign)	5,500
Inverno do Bem (Good Winter campaign)	3,657



2022 Solidarity Christmas Campaign: non-perishable food donations to social institutions and vulnerable families. More than 17 tons of food were donated by **SIMPAR** Group employees, destined for around 40 institutions in Brazil.



Caminho do Bem (The path of good): in its fourth edition, it mobilized employees to make donations of up to 6% of the income tax withheld to one or more institutions that serve children, young people and the elderly in different regions of Brazil through an online and safe process. In 2022, around R\$706,400.00 were collected.

External Commitments GRI 2-23

SIMPAR and its subsidiaries sign commitments to contribute to the socio-environmental and economic development of the Group and its stakeholders.



BRAZILIAN BUSINESS COUNCIL FOR SUSTAINABLE DEVELOPMENT (CEBDS)

SIMPAR joined Cebeds in 2022, a non-profit civil association that promotes sustainable development through articulation with governments and civil society, in addition to disseminating the most current concepts and practices of the theme.



NET ZERO 2030

Movida is a signatory to initiatives related to climate change – Business Ambition for 1.5°C (linked to the Global Compact), Action4Climate, Science Based Targets (linked to the CDP and Global Compact) and Net Zero 2030 (linked to Sistema B) – and of diversity – WEPS (linked to UN Women) and Equity is a priority (linked to the Global Compact).



BUSINESS PACT FOR INTEGRITY AND AGAINST CORRUPTION

Formalized by **SIMPAR** in 2021, which since 2018 also includes **JSL**, **Movida**, **VAMOS**, **CS Brasil** and **Original Concessionárias**. **SIMPAR** also participates in the Integrity Working Group.



GLOBAL COMPACT

SIMPAR, **JSL**, **Movida**, **CS Brasil**, **VAMOS** and **Original** are signatories. **SIMPAR** also participates in the Working Group on Integrity and the Platform for the Climate of the UN Global Compact – Rede Brasil.



NA MÃO CERTA (ON THE RIGHT HAND) PROGRAM

Movement to combat the sexual exploitation of children and adolescents on Brazilian highways, a commitment shared by **SIMPAR**, **JSL**, **Movida**, **VAMOS** and **Rodomeu**.



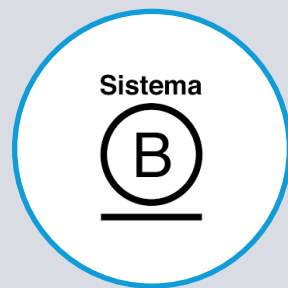
MOVIMENTO MULHER 360

SIMPAR, **JSL**, **VAMOS**, **CS Brasil** and **Original** are associated with the institution created to engage economic groups to contribute to the economic empowerment of women.



BLACK JAGUAR FOUNDATION

Movida signs a partnership in 2020 with the NGO Black Jaguar Foundation, which has the mission of rebuilding the largest ecological corridor in the world, in Brazil, along the Araguaia River, with the planting of 1 trees.



B SYSTEM

In 2020, **Movida** was the first Brazilian car rental company to receive the B Corp certification (second publicly traded company of B3 in São Paulo and the 12th in the world).



GHG PROTOCOL

Created in 2008, it is responsible for adapting the GHG Protocol method to the Brazilian context and for developing calculation tools for estimating GHG emissions. **SIMPAR** and **Movida** are members, with the Gold Seal of inventories since 2019.



ETHOS INSTITUTE

SIMPAR and its subsidiaries are associated with Ethos in 2022.



SECTORIAL ACT FOR INTEGRITY OF URBAN CLEANING, SOLID WASTE AND EFFLUENTS signed by **CS Brasil**.



ETHNIC-RACIAL DIVERSITY SEAL

Granted to **TPC** by the Municipality of Salvador.



CONSCIOUS CAPITALISM BRAZIL
Movida joined the movement in 2019.



ENTREPRENEURS FOR THE CLIMATE
SIMPAR, Movida, JSL and **VAMOS**.

Environmental management



Operation of Ciclus, one of the largest waste management companies in Latin America.

Climate strategy and environmental management

GRI 304-2 | 201-2 | 3-3 – Biodiversity | 3-3 – Emissions | TR-RO-110a.2 | TR-AF-110a.2

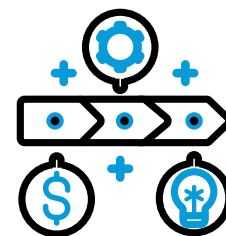
SIMPAR has an Environmental Management System, with guidelines for the entire Group, with a strategy to minimize the environmental impacts of operations. During the year, the Company allocated more than R\$533,399,000.00 in environmental investments. The holding monitors business data on a monthly basis, with the support and analysis of the Sustainability Committee.

In 2021, **SIMPAR** had already reassessed the mapping of the main risks and financial opportunities arising from climate change for business, assets, processes and policies. As an evolution, it carried out a new study in 2022 and launched the [Climate Change Policy](#), which reinforces the commitment to mitigation, compensation and adaptation actions to the climate change scenario, formally including the topic in its business decisions and strategies.

The study in 2022 encompassed the qualification and quantification of all financial costs and opportunities related to climate change, an issue that is strategically monitored, with consideration by the Sustainability Committee and the Audit area. The subject is considered a priority in the actions of the entire Group.

The climate-related risk assessments considered short, medium and long-term horizons, in line with the Company's Risk Management Policy, so that **SIMPAR** can prepare and adapt to the possible impacts that climate change may cause in its operations. This assessment, over different time horizons, contributes to building a corporate strategy in line with the transition to a low-carbon economy (assumptions of the Paris Agreement). In addition, to assertively manage risks and impacts in the short, medium and long term, **SIMPAR** plans to submit science-based reduction targets for the next two years.

In order to survey the transition risks, an analysis was carried out of the Net Zero reports from the State Institute for the Environment (IEA) and The International Renewable Energy Agency (IRENA) up to 2050, assessing which conditions were expected to have the potential to impact **SIMPAR**'s operations. For the assessed risks, there is influence on the following categories of impacts:



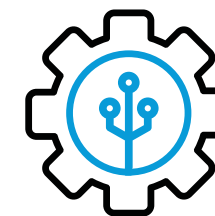
MARKET: mainly related to changes in client's behavior.



LEGAL: assessment of exposure to litigation.

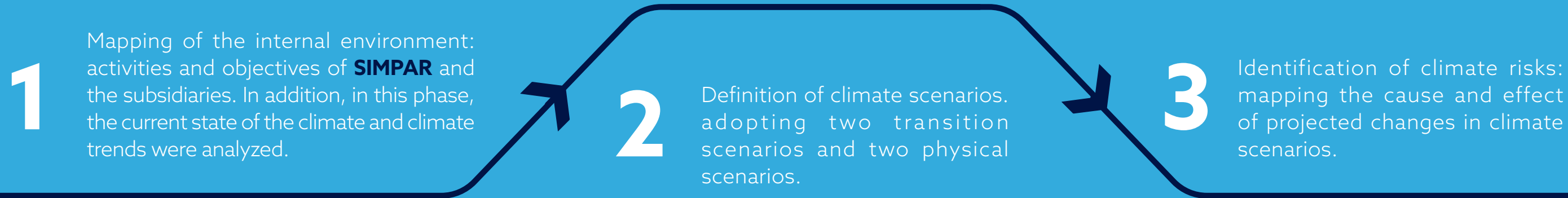


REPUTATION: SIMPAR evaluated the perceptions of risks by clients, shareholders, investors and commercial partners, among others, to avoid damage to the reputation and credibility of the Company's subsidiaries due to the high carbon emissions intrinsic to its business model.



TECHNOLOGICAL: also, relevant and foreseen in the risk matrix, since the production processes of vehicle assemblers focus on high carbon emissions and offer few technological alternatives that would provide lower emissions per unit of vehicle produced (such as electric cars). Risk is monitored by subsidiaries and corporate and the Company plans to structure strategic partnerships with automakers to encourage the development and adoption of technological alternatives in production processes, with lower carbon emissions.

For risk mapping, the following process was carried out:



For the mapping of physical hazards, the Eta local model, developed by the National Institute for Space Research (INPE) and applied to the Hadgem2-Es global model, was used. Impacts can be classified into:

CHRONIC PHYSICAL: changes in precipitation patterns and extreme variability in weather patterns.

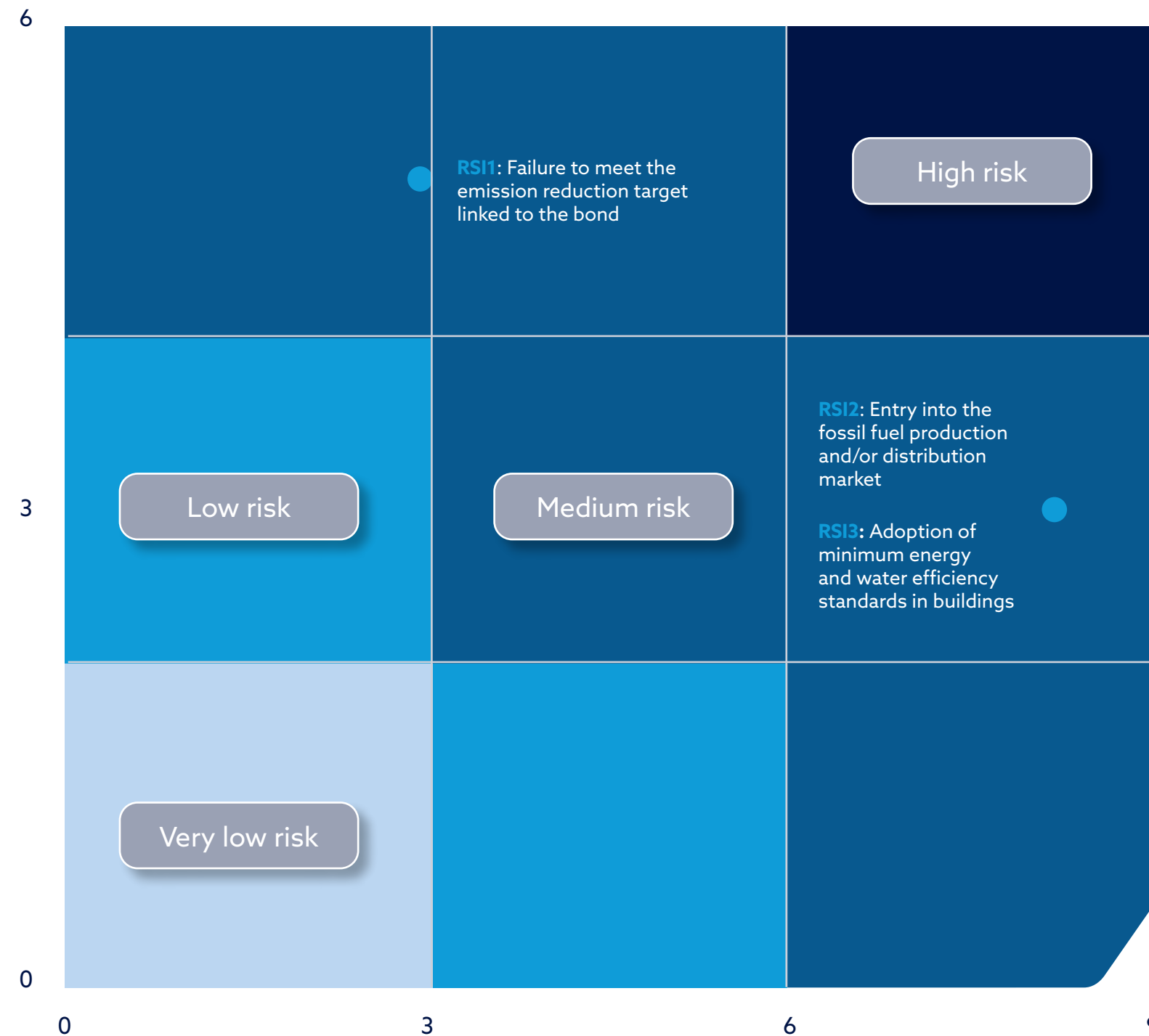
ACUTE PHYSICAL: increased severity and frequency of extreme weather events such as cyclones and floods.

In addition to mapping and managing these risks, **SIMPAR**'s Risk Matrix contemplates significant direct and indirect impacts on biodiversity.

The matrix (shown below) contemplates the risks of **SIMPAR** as a holding company, and the risks of the other companies are published in the individual reports and also updated annually in the report to the CDP. The financial implications of the risks are estimated to be between R\$3 million and R\$5 billion.

With the expansion of **SIMPAR**'s business and the start of **CS Infra**'s port operation in Candeias (BA), the Company diagnosed the socio-environmental features in the municipality and the impacts of its activities. The survey identified aspects in biodiversity, as an example in marine life and, in addition to the internal diagnosis, a consultancy specialized in the environmental report for licensing was also hired, which also analyzed biodiversity. Based on these studies, the implementation of mitigation actions related to these impacts is expected.

SIMPAR climate risk matrix (holding)¹ GRI 201-2



DESCRIPTION OF THE RISK AND ITS CLASSIFICATION:

- RSI1** - Transition risks with impact on reputation.
- RSI2** - Transition risk with impact on reputation.
- RSI3** - Transition risk with technological impact.

DESCRIPTION OF THE IMPACT ASSOCIATED WITH THE RISK:

- RSI1** - Risk of not obtaining future investments.
- RSI2** - Risk of acquisition of companies that manufacture and/or distribute fossil fuels.
- RSI3** - Risk associated with the adaptation of physical facilities (offices, units, etc.), such as replacement of electric power generators powered by fossil fuel, installation of solar panels, exchange of refrigerant gases of air conditioners for options with lower potential and global warming, among others, to improve energy performance.

FORMS OF RISK MANAGEMENT:

- RSI1** - Periodic monitoring of the goal and execution of projects to reduce GHG emissions.
- RSI2** - Inventory of all acquired companies.
- RSI3** - Mitigation plan to reduce GHG emissions, with planned actions that include the installation of solar panels in the operations of companies, preference for renewable fuels and devices that promote efficiency in the use of natural resources, among others.

1. The risks of the other companies can be consulted in the respective integrated reports. Costs related to risk management will be published in the Carbon Disclosure Project (CDP) questionnaire.

Greenhouse Gas Emissions Management Program

SASB FN-AC-410a.2. | 3-3 – Emissions | TR-RO-110a.2 / TR-AF-110a.2

Through the Board of Directors and the Sustainability Committee, **SIMPAR** analyzes monthly and annually audits emissions data for the entire Group, in scopes 1, 2 and 3. Contributing to minimize the advances in climate change is material for the Group, and management of the topic takes place mainly within the scope of the Greenhouse Gas Emissions Program (GHG), which aims to adopt effective measures, such as the rational use of fuels, institution of projects for the use of electric vehicles, continuous renewal of the fleet and monitoring of emissions, through the inventory of emissions based on the international methodology of the GHG Protocol - in 2022, the Company maintained the Gold Seal, which indicates the maximum transparency degree in reporting emissions. Capital allocation definitions also integrate climate analysis through, for example, strategic partnerships with automakers to test electric, hybrid or less polluting fuel vehicles. Financial policies have also been increasingly guided by climate risks and opportunities, since **SIMPAR**'s sustainability strategy generates positive impacts on its image and reputation, as well as improving access to financing and special investments.

In 2021, **SIMPAR** reaffirmed its commitment to the decarbonization of operations by subscribing to the document Entrepreneurs for the Climate and committing itself to the goal of reducing the intensity of GHG emissions linked to the Sustainability-Linked Bond (SLB) issued in a pioneering way in the sector in 2020, worth US\$625 million. The holding also issued, in 2021, the first Sustainability-Linked Bond in Reais with settlements in dollars in the country, in the amount of R\$450 million.



ACKNOWLEDGMENT

In 2022, **SIMPAR** was recognized, for the second consecutive year, in the Carbon Disclosure Project (CDP), with a B rating, higher than the regional average for South America and higher than the average for the transport and logistics sector. **Movida** is also committed to the decarbonization theme and, in 2022, entered into a partnership with BYD Brasil for the acquisition of 250 electric vehicles, reinforcing its position as holder of the largest fleet of 100% electric passenger vehicles in Brazil. In addition, **Movida** participates in the pioneering carbon compensation program with clients (Carbon Free) and is a partner of the NGO Black Jaguar Foundation for the planting of native trees along the Araguaia River Biodiversity Corridor. BYD Brasil and **Automob**, through **Original**, also established an alliance for the sale of electric vehicles in some dealerships in different states of Brazil.

In 2022, **Movida** was awarded the Best of ESG 2022 award by Exame, in the Transport, Logistics and Logistic Services category. **JSL** was recognized for two consecutive years in Revita Bayer project for planting with the objective of neutralizing GHG emissions from operations with the client.

Performance

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

In line with its Climate Change Policy, **SIMPAR** and its companies are committed to contributing with solutions aimed at mitigating global temperature warming, based on the main treaties and institutions on the subject: Paris Agreement, Science Based Targets (SBTi), UN Global Compact, Brazilian GHG Protocol Program and Intergovernmental Panel on Climate Change (IPCC). The Sustainability Policy is also followed, which guides the stabilization of Greenhouse Gas (GHG) emissions through compensation, mitigation and adaptation actions to climate change. In addition, related risks are addressed based on the recommendations of the Task Force on Climate-related Financial Disclosures (TCFD).

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

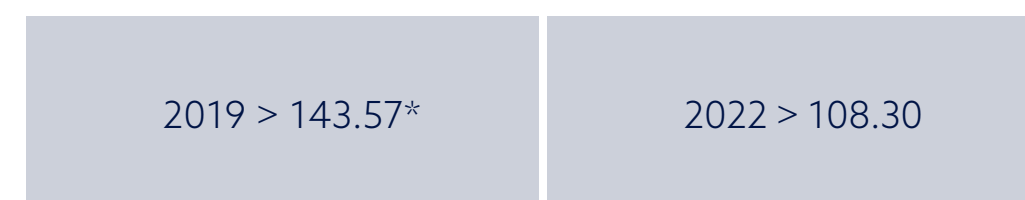
- | | |
|--|--|
| 1. Purchased Goods and Services | 7. Employee displacement (home-work) |
| 3. Activities related to fuel and energy (not included in scopes 1 and 2) | 8. Leased assets (organization as lessee) |
| 4. Transport and distribution (upstream) | 9. Transport and distribution (downstream) |
| 5. Waste generated in operations | 13. Assets leased to third parties (organization as lessor) |
| 6. Business trips | |

To allow comparability between years, all data presented in this report follow this same new basis. The evolution, in addition to greater transparency, has the purpose of studying science-based climate goals for the entire Group, in line with SBTi guidelines. **Movida**, in 2022, submitted a target to the SBTi, and its analysis was expected to be completed in 2023.

SIMPAR is committed to the Sustainability-Linked Bond (SLB), whose indicator considers scope 1, 2 and 3 emissions which, for transport companies, considers categories 4 and 13 (Tank-to-Wheel).

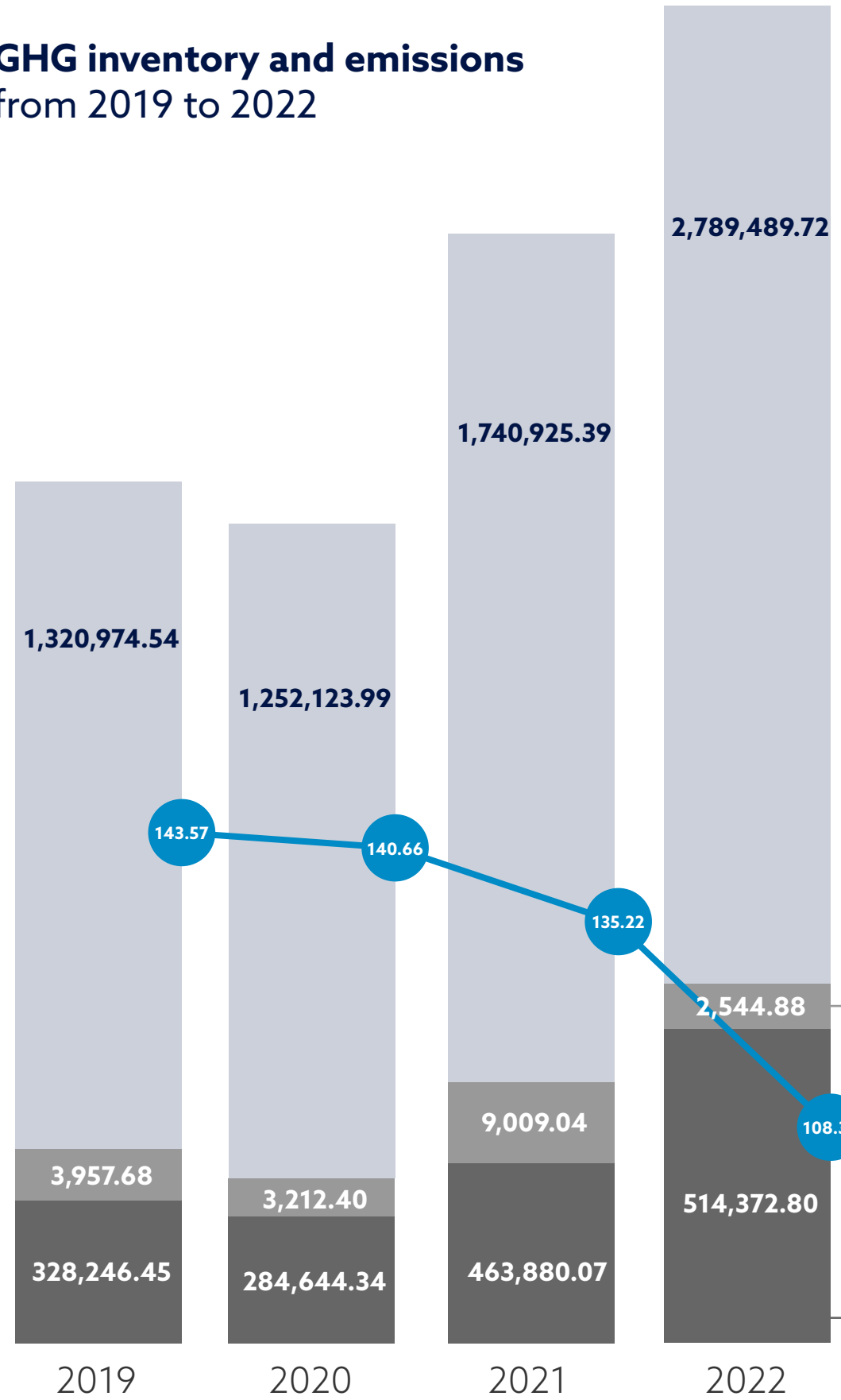
Regarding the SLB bond, for **SIMPAR** indicator 1, there was a reduction of 16% in relation to the base year of 2019.

Bond Indicator:

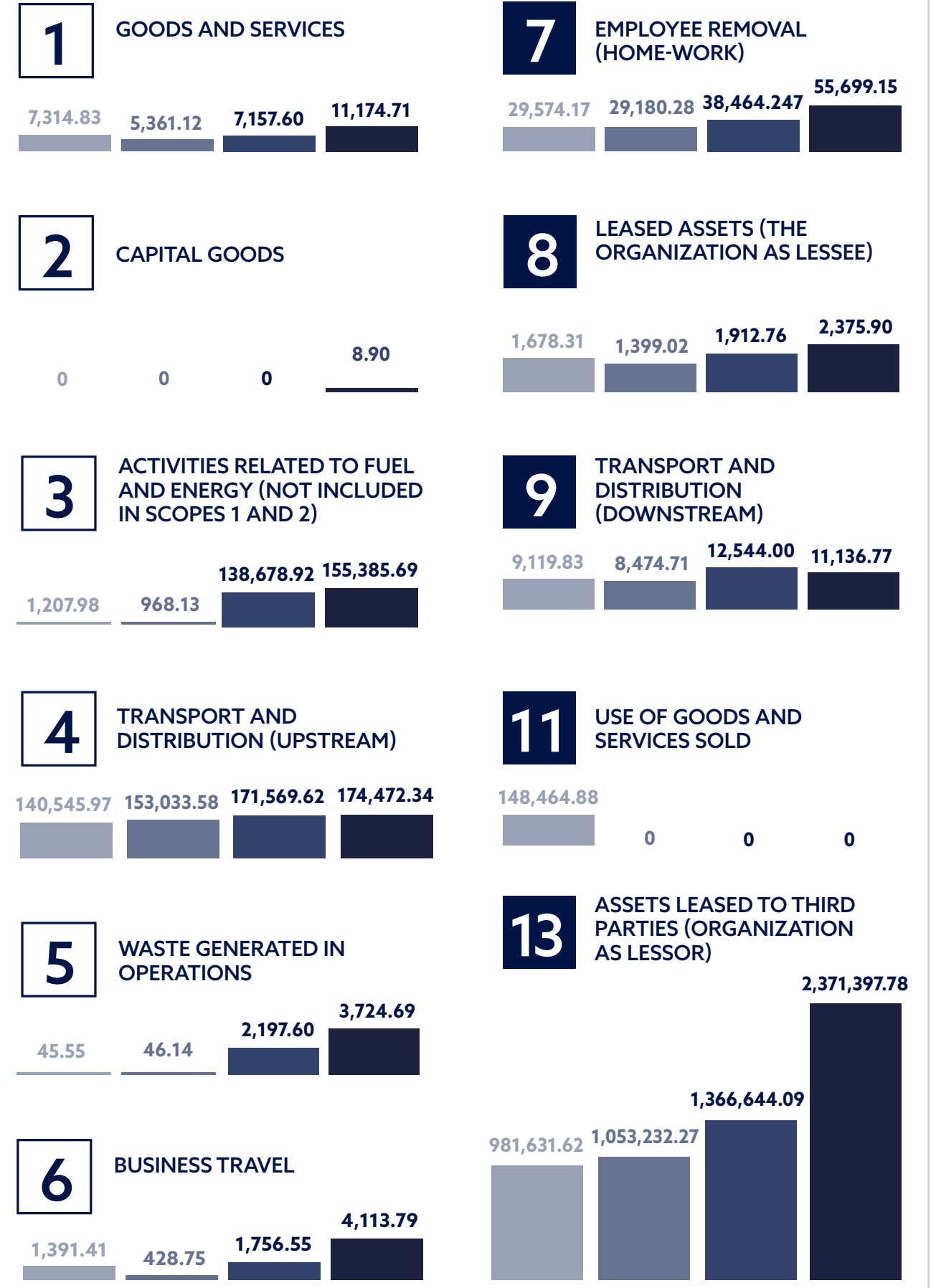


*The 2019 indicator was changed due to the audit carried out on Movida's emissions inventory (previously, it was 134.53).

GHG inventory and emissions from 2019 to 2022



Scope 3 - composition



SUBTITLE: 2019 2020 2021 2022



Eco-efficiency

SIMPAR's Sustainability Policy determines the promotion of eco-efficiency in all processes, aiming at reducing the consumption of natural resources by increasing efficiency and productivity, as well as promoting innovative and sustainable services and solutions. A highlight in this purpose is Ciclus, with contributions in eco-efficiency and minimization of climate change impacts.

Energy [GRI 302-1](#) | [GRI 302-2](#) | [GRI 302-3](#) | [3-3 - Energy](#)

SIMPAR seeks to diversify its energy matrix to enable the implementation of clean and renewable energy in the facilities. The Sustainability Policy addresses the issue, having as its working principle the efficient use of natural resources, avoiding waste and seeking alternatives that are less aggressive to the environment. The Sustainability Committee and the Sustainability Committee monitor consumption indicators, in order to assess the effectiveness of the actions and the achievement of the goals established by the SGI of the controlled companies based on the Company's objectives. Internal and customer campaigns are also promoted through the Group's communication channels and social media.

VAMOS has invested in ecological units, which adopt resources such as solar power generation, earning Edge certification in Primavera do Leste (MT) - it was the first agricultural concessionaire in the world to achieve this.

Water and effluents [GRI 303-1](#) | [303-2](#) | [303-3](#) | [303-4](#) | [303-5](#) | [3-3 - Water and effluents](#)

The water used by **SIMPAR** and its subsidiaries generally comes from public networks - with monitoring of the impact related to the water issue through indicators -, for consumption by employees, cafeteria activities or washing vehicles and equipment. In places where there is no public water supply system, the input is obtained via a artesian well - the controlled companies that have these characteristics are based on current environmental legislation relevant to this scope, such as Conama nº 430/11. There is no generation of effluents with high loads of nutrients and pollution, as the Group does not operate in industrial or productive activities. Thus, the disposal is done in the public sewer system or, if necessary, sent for treatment, in stations suitable for this purpose.

The Sustainability Policy and the Environmental Management System Manual establish the efficient use of natural resources, in a commitment to environmental preservation and the awareness that water scarcity may impact vehicle and equipment washing activities, hygiene and the preparation of meals and the activities of employees (hygiene and consumption). In this sense, awareness actions are carried out and aimed at reducing the use of water, with flow reducing devices in taps and toilets. There are also consumption targets defined

Eco-efficiency is the focus of all **SIMPAR** processes, which seeks innovative solutions to promote sustainability

by the SGI of the controlled companies and based on the Company's objectives. In addition, the water efficiency of suppliers is one of the criteria considered when selecting in the event of a tie, as described in the Procurement Regulation.

JSL has seven subsidiaries with a water reuse system (not potable) and/or rain collection for use in activities such as washing and maintenance of vehicles in garages and patios. **Movida** maintained 78.45% of the stores with dry cleaning.

Waste [GRI 306-1](#) | [306-2](#) | [306-3](#) | [306-4](#) | [3-3 - Waste](#)

The potential impacts associated with the generation of waste refer to the maintenance/mobilization activities of the Company's vehicles (which have an environmental emergency kit). The lubricating oil is sent for refining and returns to the production chain, avoiding disposal in the environment and possible contamination of soil and water bodies. Waste contaminated with grease and oil is destined for co-processing and recyclable waste sent to cooperatives. Electronic equipment not in use is donated to institutions, focusing on supporting socio-digital inclusion programs.

Waste management follows the National Solid Waste Policy and the requirements of the NBR 12,235 standard, which regulates the storage of hazardous waste. There is a platform to map and manage

data and comply with legislation, which controls the issuance of Waste Transportation Manifests (MTRs) and Certificates of Final Destination (CDFs). All companies responsible for transportation and final destination issue licenses for analysis and approval, carried out by the Environmental areas of the subsidiaries and the holding company. The effectiveness of the whole process can be observed through monitoring of the indicators on the subject, reported annually. Within the Group, **Movida's** goal is to reduce by 50% waste sent to landfills by 2030 (in 2022, waste sent to landfills was 56%).

SUSTAINABLE GARAGE

One of the Group's highlights in waste management is the Sustainable Garage project, carried out at **CS Brasil**, with a view to selective collection, restructuring of waste storage sites, with rigorous assessment of final destination, which includes risk analysis carried out with the support of expert advice. The year 2022 saw the expansion of the initiative, with investments in the physical structures of the company's garages and awareness actions.



Economic-financial performance and business expansion



Assets of JSL's truck fleet, one of the SIMPAR Group's businesses

Economic-financial results

Economic and financial results GRI 201-1 | GRI 3-3 – Economic performance | 3-3 - Indirect economic impacts

The year 2022 was marked by new records in **SIMPAR**'s economic and financial performance, consistently reflecting the continuous evolution of portfolio companies. Even in a year with macroeconomic challenges, especially related to high interest rates and inflation – which the Company cannot control – the best results in the holding's history were recorded in gross revenue, of R\$26.8 billion, and in Ebitda, of R\$7.0 billion, up 74% and 67% from 2021, respectively.

Due to the increase in interest rates, which almost tripled in the period, net income was R\$941 million, down 29% compared to the previous year. Even so, net Capex, allocated to trucks, cars, machinery and equipment with high liquidity and directly linked to customer productivity, was R\$13.5 billion in 2022, more than double the amount invested in 2021. ROIC, on the other hand, increased by 4.5 p.p., ending 2022 at 17.7%, demonstrating the Company's commitment to the evolution of returns on allocated capital based on the perspectives of future interest rates and inflation.

At the end of the year, **SIMPAR** (including its subsidiaries) had R\$13 billion in cash, in line with the liability and liquidity management strategy in periods of greater macroeconomic and political volatility, an amount sufficient to cover the amortization of the short-term debt at 3.2x. Leverage measured by net debt over Ebitda was 3.5x in 2022, stable compared to 3.4x in 2021, even after the significant net Capex allocated in the year.

RATING UPGRADE

Considering that **SIMPAR** and its three subsidiaries listed on the stock exchange (B3) have a resilient operating performance and minimized exposure to the volatility of economic cycles in Brazil, Fitch Ratings, the risk rating agency, raised the ratings for the issuance of corporate debt. On the national scale, **SIMPAR**, **JSL**, **VAMOS** and **Movida** had their grades score from "AA-" to "AAA". On the global scale, **SIMPAR** rose from the classification "BB-" to "BB", higher in the score given to Brazil.



Direct economic value generated and distributed (million R\$) <small>GRI 201-1</small>			
Direct economic value generated and distributed	2020	2021	2022
Gross revenue	10,874.90	15,453.40	26,844.01
Deductions	- 1,067.80	- 1,587.20	- 2,462.22
Net revenue	9,807.10	13,866.20	24,381.79
Net revenue from services	6,945.50	11,005.60	19,131.73
Net revenue from the sale of assets	2,861.50	2,860.60	5,250.06
Costs	7,787.00	- 9,382.30	- 16,790.62
Cost of Services	- 5,168.90	- 7,304.50	- 12,624.43
Cost of Selling Assets	- 2,618.10	- 2,077.80	- 4,166.19
Gross profit	2,020.10	4,483.90	7,591.17
Gross margin	20.1%	32.3%	31.1%
Expenses	- 990.10	- 1,353.40	- 2,474.35
Ebit	1,030.00	3,130.60	5,116.82
Margin (% NOR Services)	14.8%	28.4%	26.7%
Financial result	- 374.80	- 1,217.60	- 4,129.43
Taxes	- 229.20	- 584.00	- 46.68
Loss from discontinued operations	- 28.50	0.00	0.00
Consolidated Net Income	397.50	1,329.00	940.71
Margin (% NOR)	4.1%	9.6%	3.9%
EBITDA	2,141.90	4,189.70	7,003.09
Margin (% NOR)	21.8%	30.2%	28.7%

The economic value generated and distributed in other countries is not significant. The Company's detailed economic and financial performance is available in its [Financial Statements](#).

GRI and SASB Annexes



SIMPAR Group

Membership associations* GRI 2-28

SIMPAR:	JSL	Movida	Vamos
Abrasca - Associação Brasileira das Companhias Abertas (Brazilian Association of Listed Companies); Chapter Zero/IBGC. / CEBDS: Brazilian Business Council for Sustainable Development / Global Compact	Abrasca - Associação Brasileira das Companhias Abertas (Brazilian Association of Listed Companies) ABOL - Associação Brasileira de Operadores Logísticos (Brazilian Association of Logistics Operators); -SEST/SENAT; AGFE - Agência de Fomento Empresarial (Business Development Agency);	ANAV - Associação Nacional de Empresas de Aluguel de Veículos e Gestão de Frotas (National Association of Vehicle Rental and Fleet Management Companies); Abrasca - Associação Brasileira das Companhias Abertas (Brazilian Association of Listed Companies).	Abrasca - Associação Brasileira das Companhias Abertas (Brazilian Association of Listed Companies) and AGFE / Global Compact

*SIMPAR does not make payments to industry associations.

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

Markets served by business unit	Ebtida	Percentage
Rental (considering Movida and CS consolidated)	R\$ 3,733,651,426.105	52.94%
Logistics (considered JSL consolidated)	R\$ 1,079,822,382.48	15.31%
Authorized dealerships (considering the consolidated Automob)	R\$ 188,861,504.11	2.68%
Infrastructure concessions (considering the consolidated CS Infra)	R\$ 139,959,210.61	1.98%
Heavy (considered the consolidated of Vamos)	R\$ 1,933,138,570.34	27.41%
Other (Financial and Holding)	-R\$ 22,832,749.01	-0.32%
Total	R\$ 7,052,600,344.64	100.00%

Compliance with laws and regulations GRI 2-27

Total number of significant cases of non-compliance ¹	2020		2021		2022	
	Total Number	Monetary value (R\$)	Total Number	Monetary value (R\$)	Total Number	Monetary value (R\$)
Fines for cases of non-compliance with laws and regulations	0	0.00	0	0.00	2	R\$ 33,401,350.10
Fines for cases of non-compliance with laws and regulations that have been paid	0	0.00	0	0.00	0	0.00
Total	0	0.00	0	0.00	2	R\$ 33,401,350.10

1. Consolidated information of the Group in 2022. The years 2021 and 2020 consider the companies SIMPAR Holding, JSL, Movida and Vamos. Automob data consider the company Original Holding S.A, not covering other companies.

2. Both cases presented are still pending and refer to CS Transportes, a subsidiary of CS Brasil. Lawsuits refer to notices of violation related to employer social security contribution requirements and statement of non-compliance considering the rejection of the application for credit reclaim and non-approval of compensation.

Ethics and compliance

Compliance with laws and regulations GRI 2-27

Total number of significant cases of non-compliance ¹	2020	2021	2022
Cases where fines were imposed ²	0	0	2
Cases where non-monetary sanctions were applied	0	0	0
Total	0	0	2

1. Consolidated data, excluding Movida, JSL and VAMOS. Check annual reports of the respective companies for more information. The years 2020 and 2021 consider the companies SIMPAR Holding, JSL, Movida and Vamos. Automob data consider the company Original Holding S.A, not covering the other companies.

2. Both pending cases presented refer to CS Transportes, a subsidiary of CS Brasil.

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

SIMPAR Group Total and % of operations evaluated for risks related to corruption	2020	2021	2022
Total company operations	47	47	47
Number of operations evaluated	47	47	47
Percentage of operations evaluated	100%	100%	100%

*The mapping of corruption risks for the acquired companies has not yet been carried out, although some companies have already been included in the scope of the Internal Audit, and the results of the work are reported to the Audit Committees.

Communication and training on anti-corruption policies and procedures GRI 205-2

SIMPAR Group Members of the administration who have been informed and trained		2020			2021			2022		
		Active	Informed	Trained	Active	Informed	Trained	Active	Informed	Trained
North	Number	0	0	0	0	0	0	0	0	0
	%	-	100.00%	100.00%	-	100.00%	100.00%	-	100.00%	100.00%
Northeast	Number	0	0	0	0	0	0	0	0	0
	%	-	100.00%	100.00%	-	100.00%	100.00%	-	100.00%	100.00%
Midwest	Number	0	0	0	0	0	0	0	0	0
	%	-	100.00%	100.00%	-	100.00%	100.00%	-	100.00%	100.00%
Southeast	Number	87	38	21	87	39	26	87	40	27
	%	-	43.68%	24.14%	-	44.83%	29.89%	-	45.98%	31.03%
South	Number	1	0	0	1	0	0	1	1	1
	%	-	0.00%	0.00%	-	0.00%	0.00%	-	100.00%	100.00%

Communication and training on anti-corruption policies and procedures GRI 205-2

SIMPAR Group Employees who were communicated and trained, by region		2020			2021			2022		
		Active	Informed	Trained	Active	Informed	Trained	Active	Informed	Trained
North	Number	1,547	1,521	1,517	2,472	2,138	2,098	2,291	2,050	1,989
	%	-	98.32%	98.06%	-	86.49%	84.87%	-	89.48%	86.82%
Northeast	Number	2,973	2,307	2,265	4,753	3,405	3,029	6,205	5,006	4,564
	%	-	77.60%	76.19%	-	71.64%	63.73%	-	80.68%	73.55%
Midwest	Number	2,035	1,957	1,945	1,887	1,713	1,653	2,087	1,965	1,785
	%	-	96.17%	95.58%	-	90.78%	87.60%	-	94.15%	85.53%
Southeast	Number	13,551	11,777	11,316	23,453	17,322	15,853	25,309	21,207	18,930
	%	-	86.91%	83.51%	-	73.86%	67.59%	-	83.79%	74.80%
South	Number	1,571	1,403	1,374	2,413	1,805	1,580	2,464	2,053	1,639
	%	-	89.31%	87.46%	-	74.80%	65.48%	-	83.32%	66.52%

Communication and training on anti-corruption policies and procedures GRI 205-2										
SIMPAR Group Employees who were communicated and trained, by functional category		2020			2021			2022		
		Active	Informed	Trained	Active	Informed	Trained	Active	Informed	Trained
Board	Number	40	36	34	74	63	60	89	77	69
	%	-	90.00%	85.00%	-	85.14%	81.08%	-	86.52%	77.53%
General-Management (Senior Management)	Number	64	59	52	80	76	70	101	98	81
	%	-	92.19%	81.25%	-	95.00%	87.50%	-	97.03%	80.20%
Area management	Number	71	61	60	181	107	104	207	152	138
	%	-	85.92%	84.51%	-	59.12%	57.46%	-	73.43%	66.67%
Store management	Number	212	202	199	228	224	222	271	270	266
	%	-	95.28%	93.87%	-	98.25%	97.37%	-	99.63%	98.15%
Coordination (Jr Management)	Number	339	321	314	544	433	417	616	541	501
	%	-	94.69%	92.63%	-	79.60%	76.65%	-	87.82%	81.33%
Supervision	Number	437	412	402	753	575	560	822	659	631
	%	-	94.28%	91.99%	-	76.36%	74.37%	-	80.17%	76.76%
Administration	Number	5,674	4,977	4,719	8,700	6,703	6,229	9,105	7,897	6,905
	%	-	87.72%	83.17%	-	77.05%	71.60%	-	86.73%	75.84%
Operational	Number	14,526	12,655	12,404	23,469	17,513	15,961	26,171	21,796	19,610
	%	-	87.12%	85.39%	-	74.62%	68.01%	-	83.28%	74.93%
Apprentice	Number	306	238	230	870	631	533	852	675	595
	%	-	77.78%	75.16%	-	72.53%	61.26%	-	79.23%	69.84%
Intern	Number	7	3	2	52	35	34	91	85	81
	%	-	42.86%	28.57%	-	67.31%	65.38%	-	93.41%	89.01%
Trainee	Number	1	1	1	27	23	23	31	31	30
	%	-	100.00%	100.00%	-	85.19%	85.19%	-	100.00%	96.77%

Security personnel trained on human rights policies or procedure GRI 410-1			
SIMPAR Group Surveillance/security professionals trained in human rights	2020	2021	2022
Total employees in security/surveillance activities	27	31	26
Number of security/surveillance employees trained on human rights	0	0	0
Percentage of security/surveillance employees trained on human rights	0.00%	0.00%	0.00%
Total third-party personnel in security/surveillance activities	248	163	256
Number of third-party personnel in security/surveillance trained on human rights	0	0	0
Percentage of third-party personnel in security/surveillance trained on human rights	0.00%	0.00%	0.00%

Note 1: For the composition of this indicator, the security guards who serve all the companies of the group, including the third parties who carry out patrols, were considered.

Confirmed incidents of corruption and actions taken GRI 205-3			
SIMPAR Group Corruption cases ¹	2020	2021	2022
Total confirmed cases of corruption	0	0	0
Total confirmed cases where employees were fired or punished for corruption.	0	0	0
Total confirmed cases where contracts with business partners were terminated or not renewed as a result of corruption-related violations	0	0	0

1. The amount reported in 2022 and in previous years considered only public corruption, under the terms of the Penal Code and Law No. 12,846/13, therefore, it did not consider any cases of private corruption, although they are absolutely prohibited by the Company's internal rules.

Legal actions for anti-competitive behavior, anti-trust, and monopoly practices GRI 206-1			
Number of lawsuits pending or closed	2020	2021	2022
Lawsuits pending	0	0	0
Lawsuits closed	0	0	0
Total	0	0	0

1. Consolidated information of the Group in 2022. The years 2021 and 2020 consider the companies SIMPAR Holding, JSL, Movida and Vamos. Automob data consider the company Original Holding S.A, not covering other companies.

Total amount of monetary losses as a result of legal proceedings associated with fraud, insider trading, antitrust and anticompetitive behavior, market manipulation, malpractice or other related financial industry laws or regulation FN-AC-510a.1			
SIMPAR Group	2020	2021	2022
Total amount of monetary losses	0	0	0

Incidents of discrimination and corrective actions taken GRI 406-1			
SIMPAR Group Total and status of cases of discrimination ¹	2020	2021	2022
Total number of occurring cases of discrimination	118	48	37
The organization has analyzed the case	63	16	8
A remedial plan is being implemented	0	0	0
The remedial plan has been implemented and its results have been analyzed through routine procedures of internal management analysis	25	0	0
The case is no longer subject to action (that is, it has been settled, concluded)	25	0	0

1. Number of pending cases for analysis in 2022: 29.

Employee management

Employees* GRI 2-7																
SIMPAR		2020					2021					2022				
By gender	Male	Female	Other	Not informed	Total	Male	Female	Other	Not informed	Total	Male	Female	Other	Not informed	Total	
Permanent employees	8	3	0	0	11	132	176	0	0	308	145	197	0	0	342	
Temporary employees	0	0	0	0	0	0	0	0	0	0	5	11	0	0	16	
Total	8	3	0	0	11	132	176	0	0	308	150	208	0	0	358	
Employees with no guaranteed work hours	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Full-time employees	8	3	0	0	11	124	157	0	0	281	142	191	0	0	333	
Part-time employees	0	0	0	0	0	8	19	0	0	27	8	17	0	0	25	
Total	8	3	0	0	11	132	176	0	0	308	150	208	0	0	358	

JSL		2020					2021					2022				
By gender	Male	Female	Other	Not informed	Total	Male	Female	Other	Not informed	Total	Male	Female	Other	Not informed	Total	
Permanent employees	11,986	1,619	0	0	13,605	21,869	4,099	0	0	25,968	22,597	4,379	0	0	26,976	
Temporary employees	0	0	0	0	0	100	142	0	0	242	231	247	0	0	478	
Total	11,986	1,619	0	0	13,605	21,969	4,241	0	0	26,210	22,828	4,626	0	0	27,454	
Employees with no guaranteed work hours	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Full-time employees	11,553	1,381	0	0	12,934	21,355	3,761	0	0	25,116	22,297	4,203	0	0	26,500	
Part-time employees	433	238	0	0	671	614	480	0	0	1,094	531	423	0	0	954	
Total	11,986	1,619	0	0	13,605	21,969	4,241	0	0	26,210	22,828	4,626	0	0	27,454	

*Information extracted from SAP generating a year-by-year consolidated basis.

Employees* GRI 2-7															
Movida	2020					2021					2022				
By gender	Male	Female	Other	Not informed	Total	Male	Female	Other	Not informed	Total	Male	Female	Other	Not informed	Total
Permanent employees	1,979	1,341	0	0	3,320	2,696	1,864	0	0	4,560	3,278	2,294	0	0	5,572
Temporary employees	0	0	0	0	0	0	1	0	0	1	334	277	0	0	611
Total	1,979	1,341	0	0	3,320	2,696	1,865	0	0	4,561	3,612	2,571	0	0	6,183
Employees with no guaranteed work hours	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Full-time employees	1,744	1,103	0	0	2,847	2,501	1,558	0	0	4,059	3,400	2,000	0	0	5,400
Part-time employees	235	238	0	0	473	195	307	0	0	502	212	571	0	0	783
Total	1,979	1,341	0	0	3,320	2,696	1,865	0	0	4,561	3,612	2,571	0	0	6,183
Vamos	2020					2021					2022				
By gender	Male	Female	Other	Not informed	Total	Male	Female	Other	Not informed	Total	Male	Female	Other	Not informed	Total
Permanent employees	746	196	0	0	942	1,248	331	0	0	1,579	2,242	524	0	0	2,766
Temporary employees	0	0	0	0	0	4	4	0	0	8	25	25	0	0	50
Total	746	196	0	0	942	1,252	335	0	0	1,587	2,267	549	0	0	2,816
Employees with no guaranteed work hours	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Full-time employees	738	185	0	0	923	1,227	308	0	0	1,535	2,225	501	0	0	2,726
Part-time employees	8	11	0	0	19	25	27	0	0	52	42	48	0	0	90
Total	746	196	0	0	942	1,252	335	0	0	1,587	2,267	549	0	0	2,816

*Information extracted from SAP generating a year-by-year consolidated basis.

Employees* GRI 2-7															
CS Brasil		2020				2021				2022					
By gender	Male	Female	Other	Not informed	Total	Male	Female	Other	Not informed	Total	Male	Female	Other	Not informed	Total
Permanent employees	3,009	251	0	0	3,260	2,455	225	0	0	2,680	2,722	258	0	0	2,980
Temporary employees	2	0	0	0	2	1	0	0	0	1	33	37	0	0	70
Total	3,011	251	0	0	3,262	2,456	225	0	0	2,681	2,755	295	0	0	3,050
Employees with no guaranteed work hours	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Full-time employees	2,600	168	0	0	2,768	2,370	145	0	0	2,515	2,669	201	0	0	2,870
Part-time employees	411	83	0	0	494	86	80	0	0	166	86	94	0	0	180
Total	3,011	251	0	0	3,262	2,456	225	0	0	2,681	2,755	295	0	0	3,050
Automob		2020				2021				2022					
By gender	Male	Female	Other	Not informed	Total	Male	Female	Other	Not informed	Total	Male	Female	Other	Not informed	Total
Permanent employees	301	187	0	0	488	532	362	0	0	894	1,785	939	0	0	2,724
Temporary employees	0	0	0	0	0	21	24	0	0	45	24	45	0	0	69
Total	301	187	0	0	488	553	386	0	0	939	1,809	984	0	0	2,793
Employees with no guaranteed work hours	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Full-time employees	301	181	0	0	482	543	375	0	0	918	1,795	960	0	0	2,755
Part-time employees	0	6	0	0	6	10	11	0	0	21	14	24	0	0	38
Total	301	187	0	0	488	553	386	0	0	939	1,809	984	0	0	2,793

*Information extracted from SAP generating a year-by-year consolidated basis.

Employees* GRI 2-7

BBC		2020					2021					2022				
By gender	Male	Female	Other	Not informed	Total	Male	Female	Other	Not informed	Total	Male	Female	Other	Not informed	Total	
Permanent employees	32	17	0	0	49	40	23	0	0	63	52	26	0	0	78	
Temporary employees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Total	32	17	0	0	49	40	23	0	0	63	52	26	0	0	78	
Employees with no guaranteed work hours	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Full-time employees	32	16	0	0	48	40	23	0	0	63	52	25	0	0	77	
Part-time employees	0	1	0	0	1	0	0	0	0	0	0	1	0	0	1	
Total	32	17	0	0	49	40	23	0	0	63	52	26	0	0	78	

CS Infra		2020					2021					2022				
By gender	Male	Female	Other	Not informed	Total	Male	Female	Other	Not informed	Total	Male	Female	Other	Not informed	Total	
Permanent employees	0	0	0	0	0	16	0	0	0	16	74	16	0	0	90	
Temporary employees	0	0	0	0	0	0	0	0	0	0	1	0	0	0	1	
Total	0	0	0	0	0	16	0	0	0	16	75	16	0	0	91	
Employees with no guaranteed work hours	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Full-time employees	0	0	0	0	0	16	0	0	0	16	75	16	0	0	91	
Part-time employees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Total	0	0	0	0	0	16	0	0	0	16	75	16	0	0	91	

SIMPARGroup		2020					2021					2022				
By gender	Male	Female	Other	Not informed	Total	Male	Female	Other	Not informed	Total	Male	Female	Other	Not informed	Total	
Permanent employees	18,061	3,614	0	0	21,675	28,988	7,080	0	0	36,068	32,895	8,633	0	0	41,528	
Temporary employees	2	0	0	0	2	126	171	0	0	297	653	642	0	0	1,295	
Total	18,063	3,614	0	0	21,677	29,114	7,251	0	0	36,365	33,548	9,275	0	0	42,823	
Employees with no guaranteed work hours	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Full-time employees	16,976	3,037	0	0	20,013	28,176	6,327	0	0	34,503	32,655	8,097	0	0	40,752	
Part-time employees	1,087	577	0	0	1,664	938	924	0	0	1,862	893	1,178	0	0	2,071	
Total	18,063	3,614	0	0	21,677	29,114	7,251	0	0	36,365	33,548	9,275	0	0	42,823	

*Information extracted from SAP generating a year-by-year consolidated basis.

Employees GRI 2-7

SIMPAR		2020					2021					2022						
By region	North	Northeast	Midwest	Southeast	South	Total	North	Northeast	Midwest	Southeast	South	Total	North	Northeast	Midwest	Southeast	South	Total
Permanent employees	0	0	0	11	0	11	0	0	0	308	0	308	0	0	0	342	0	342
Temporary employees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	16	0	16
Total	0	0	0	11	0	11	0	0	0	308	0	308	0	0	0	358	0	358
Employees with no guaranteed work hours	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Full-time employees	0	0	0	11	0	11	0	0	0	281	0	281	0	0	0	333	0	333
Part-time employees	0	0	0	0	0	0	0	0	0	27	0	27	0	0	0	25	0	25
Total	0	0	0	11	0	11	0	0	0	308	0	308	0	0	0	358	0	358

JSL		2020					2021					2022						
By region	North	Northeast	Midwest	Southeast	South	Total	North	Northeast	Midwest	Southeast	South	Total	North	Northeast	Midwest	Southeast	South	Total
Permanent employees	1,369	2,120	1,555	7,483	1,078	13,605	2,243	3,607	1,348	16,416	2,354	25,968	1,918	4,508	1,146	16,633	2,771	26,976
Temporary employees	0	0	0	0	0	0	16	59	6	127	34	242	57	117	13	228	63	478
Total	1,369	2,120	1,555	7,483	1,078	13,605	2,259	3,666	1,354	16,543	2,388	26,210	1,975	4,625	1,159	16,861	2,834	27,454
Employees with no guaranteed work hours	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Full-time employees	1,326	2,092	1,512	6,968	1,036	12,934	2,189	3,539	1,294	15,777	2,317	25,116	1,905	4,499	1,138	16,208	2,750	26,500
Part-time employees	43	28	43	515	42	671	70	127	60	766	71	1,094	70	126	21	653	84	954
Total	1,369	2,120	1,555	7,483	1,078	13,605	2,259	3,666	1,354	16,543	2,388	26,210	1,975	4,625	1,159	16,861	2,834	27,454

Employees GRI 2-7

Movida		2020					2021					2022						
By region	North	Northeast	Midwest	Southeast	South	Total	North	Northeast	Midwest	Southeast	South	Total	North	Northeast	Midwest	Southeast	South	Total
Permanent employees	121	403	233	2,259	304	3,320	155	552	345	3,109	399	4,560	190	672	362	3,873	475	5,572
Temporary employees	0	0	0	0	0	0	0	0	1	0	0	1	19	119	40	398	35	611
Total	121	403	233	2,259	304	3,320	155	552	346	3,109	399	4,561	209	791	402	4,271	510	6,183
Employees with no guaranteed work hours	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Full-time employees	105	379	207	1,862	294	2,847	147	529	325	2,674	384	4,059	200	768	382	3,561	489	5,400
Part-time employees	16	24	26	397	10	473	8	23	21	435	15	502	9	23	20	710	21	783
Total	121	403	233	2,259	304	3,320	155	552	346	3,109	399	4,561	209	791	402	4,271	510	6,183

Vamos		2020					2021					2022						
By region	North	Northeast	Midwest	Southeast	South	Total	North	Northeast	Midwest	Southeast	South	Total	North	Northeast	Midwest	Southeast	South	Total
Permanent employees	47	36	147	570	142	942	56	53	258	1,035	177	1,579	62	59	533	1,916	196	2,766
Temporary employees	0	0	0	0	0	0	0	0	0	8	0	8	2	2	11	33	2	50
Total	47	36	147	570	142	942	56	53	258	1,043	177	1,587	64	61	544	1,949	198	2,816
Employees with no guaranteed work hours	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Full-time employees	46	34	146	557	140	923	54	51	253	1,007	170	1,535	61	60	523	1,893	189	2,726
Part-time employees	1	2	1	13	2	19	2	2	5	36	7	52	3	1	21	56	9	90
Total	47	36	147	570	142	942	56	53	258	1,043	177	1,587	64	61	544	1,949	198	2,816

Employees GRI 2-7

CS Brasil		2020					2021					2022						
By region	North	Northeast	Midwest	Southeast	South	Total	North	Northeast	Midwest	Southeast	South	Total	North	Northeast	Midwest	Southeast	South	Total
Permanent employees	10	414	100	2,689	47	3,260	3	479	44	2,107	47	2,680	1	372	45	2,526	36	2,980
Temporary employees	0	0	0	2	0	2	0	0	0	1	0	1	0	19	0	51	0	70
Total	10	414	100	2,691	47	3,262	3	479	44	2,108	47	2,681	1	391	45	2,577	36	3,050
Employees with no guaranteed work hours	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Full-time employees	9	414	98	2,200	47	2,768	3	459	44	1,963	46	2,515	1	371	45	2,417	36	2,870
Part-time employees	1	0	2	491	0	494	0	20	0	145	1	166	0	20	0	160	0	180
Total	10	414	100	2,691	47	3,262	3	479	44	2,108	47	2,681	1	391	45	2,577	36	3,050

Automob		2020					2021					2022						
By region	North	Northeast	Midwest	Southeast	South	Total	North	Northeast	Midwest	Southeast	South	Total	North	Northeast	Midwest	Southeast	South	Total
Permanent employees	0	0	0	488	0	488	0	373	0	521	0	894	0	447	0	2,042	235	2,724
Temporary employees	0	0	0	0	0	0	0	45	0	0	0	45	0	43	0	26	0	69
Total	0	0	0	488	0	488	0	418	0	521	0	939	0	490	0	2,068	235	2,793
Employees with no guaranteed work hours	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Full-time employees	0	0	0	482	0	482	0	418	0	500	0	918	0	490	0	2,030	235	2,755
Part-time employees	0	0	0	6	0	6	0	0	0	21	0	21	0	0	0	38	0	38
Total	0	0	0	488	0	488	0	418	0	521	0	939	0	490	0	2,068	235	2,793

Employees GRI 2-7

BBC		2020					2021					2022						
By region	North	Northeast	Midwest	Southeast	South	Total	North	Northeast	Midwest	Southeast	South	Total	North	Northeast	Midwest	Southeast	South	Total
Permanent employees	0	0	0	49	0	49	0	0	0	63	0	63	0	0	0	78	0	78
Temporary employees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	0	0	0	49	0	49	0	0	0	63	0	63	0	0	0	78	0	78
Employees with no guaranteed work hours	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Full-time employees	0	0	0	48	0	48	0	0	0	63	0	63	0	0	0	77	0	77
Part-time employees	0	0	0	1	0	1	0	0	0	0	0	0	0	0	0	1	0	1
Total	0	0	0	49	0	49	0	0	0	63	0	63	0	0	0	78	0	78

CS Infra		2020					2021					2022						
By region	North	Northeast	Midwest	Southeast	South	Total	North	Northeast	Midwest	Southeast	South	Total	North	Northeast	Midwest	Southeast	South	Total
Permanent employees	0	0	0	0	0	0	0	16	0	0	0	16	0	89	0	1	0	90
Temporary employees	0	0	0	0	0	0	0	0	0	0	0	0	0	1	0	0	0	1
Total	0	0	0	0	0	0	0	16	0	0	0	16	0	90	0	1	0	91
Employees with no guaranteed work hours	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Full-time employees	0	0	0	0	0	0	0	16	0	0	0	16	0	90	0	1	0	91
Part-time employees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	0	0	0	0	0	0	0	16	0	0	0	16	0	90	0	1	0	91

SIMPAR Group		2020					2021					2022						
By region	North	Northeast	Midwest	Southeast	South	Total	North	Northeast	Midwest	Southeast	South	Total	North	Northeast	Midwest	Southeast	South	Total
Permanent employees	1,547	2,973	2,035	13,549	1,571	21,675	2,457	5,080	1,995	23,559	2,977	36,068	2,171	6,147	2,086	27,411	3,713	41,528
Temporary employees	0	0	0	2	0	2	16	104	7	136	34	297	78	301	64	752	100	1,295
Total	1,547	2,973	2,035	13,551	1,571	21,677	2,473	5,184	2,002	23,695	3,011	36,365	2,249	6,448	2,150	28,163	3,813	42,823
Employees with no guaranteed work hours	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Full-time employees	1,486	2,919	1,963	12,128	1,517	20,013	2,393	5,012	1,916	22,265	2,917	34,503	2,167	6,278	2,088	26,520	3,699	40,752
Part-time employees	61	54	72	1,423	54	1,664	80	172	86	1,430	94	1,862	82	170	62	1,643	114	2,071
Total	1,547	2,973	2,035	13,551	1,571	21,677	2,473	5,184	2,002	23,695	3,011	36,365	2,249	6,448	2,150	28,163	3,813	42,823

*Data represented after adjustments considering the inclusion of acquired companies and the withdrawal of members of governance bodies in the employee base.

Employees GRI 2-7

Employees GRI 2-7													
SIMPAR (holding)		2020				2021				2022			
Total and % of employees gender/ functional category	Male		Female		Male		Female		Male		Female		
	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%	
Board	3	75.00%	1	25.00%	6	66.67%	3	33.33%	7	70.00%	3	30.00%	
General Manager (Senior Management)	0	0.00%	0	0.00%	3	50.00%	3	50.00%	3	50.00%	3	50.00%	
Area Manager	1	50.00%	1	50.00%	11	44.00%	14	56.00%	15	51.72%	14	48.28%	
Store Manager	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	
Coordination (Jr Management)	0	0.00%	0	0.00%	12	52.17%	11	47.83%	12	42.86%	16	57.14%	
Supervision	0	0.00%	0	0.00%	1	33.33%	2	66.67%	2	66.67%	1	33.33%	
Administration	4	80.00%	1	20.00%	82	39.23%	127	60.77%	93	37.35%	156	62.65%	
Operational	0	0.00%	0	0.00%	11	100.00%	0	0.00%	12	100.00%	0	0.00%	
Trainee	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	
Internship	0	0.00%	0	0.00%	1	50.00%	1	50.00%	1	50.00%	1	50.00%	
Apprentice	0	0.00%	0	0.00%	5	25.00%	15	75.00%	5	26.32%	14	73.68%	
Total	8	72.73%	3	27.27%	132	42.86%	176	57.14%	150	41.90%	208	58.10%	

Employees GRI 2-7													
JSL		2020				2021				2022			
Total and % of employees gender/ functional category	Male		Female		Male		Female		Male		Female		
	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%	
Board	9	90.00%	1	10.00%	22	88.00%	3	12.00%	25	89.29%	3	10.71%	
General Manager (Senior Management)	6	75.00%	2	25.00%	11	100.00%	0	0.00%	14	100.00%	0	0.00%	
Area Manager	93	88.57%	12	11.43%	165	86.39%	26	13.61%	158	84.95%	28	15.05%	
Store Manager	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	
Coordination (Jr Management)	148	77.49%	43	22.51%	249	76.15%	78	23.85%	256	72.93%	95	27.07%	
Supervision	222	83.46%	44	16.54%	413	76.77%	125	23.23%	442	78.09%	124	21.91%	
Administration	2,112	67.41%	1,021	32.59%	3,387	63.69%	1,931	36.31%	3,296	63.00%	1,936	37.00%	
Operational	9,325	96.02%	387	3.98%	17,476	90.97%	1,735	9.03%	18,396	89.62%	2,130	10.38%	
Trainee	1	100.00%	0	0.00%	2	100.00%	0	0.00%	4	100.00%	0	0.00%	
Internship	0	0.00%	1	100.00%	14	60.87%	9	39.13%	11	39.29%	17	60.71%	
Apprentice	70	39.33%	108	60.67%	230	40.78%	334	59.22%	226	43.55%	293	56.45%	
Total	11,986	88.10%	1,619	11.90%	21,969	83.82%	4,241	16.18%	22,828	83.15%	4,626	16.85%	

Employees GRI 2-7

Movida	2020				2021				2022			
	Male		Female		Male		Female		Male		Female	
	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%
Board	9	90.00%	1	10.00%	13	92.86%	1	7.14%	18	85.71%	3	14.29%
General Manager (Senior Management)	33	67.35%	16	32.65%	38	70.37%	16	29.63%	43	67.19%	21	32.81%
Area Manager	37	61.67%	23	38.33%	62	68.13%	29	31.87%	77	68.75%	35	31.25%
Store Manager	109	53.43%	95	46.57%	122	56.22%	95	43.78%	146	56.59%	112	43.41%
Coordination (Jr Management)	36	52.17%	33	47.83%	65	59.09%	45	40.91%	82	64.06%	46	35.94%
Supervision	26	46.43%	30	53.57%	60	51.72%	56	48.28%	77	49.68%	78	50.32%
Administration	525	46.71%	599	53.29%	644	44.26%	811	55.74%	638	36.71%	1,100	63.29%
Operational	1,182	70.11%	504	29.89%	1,614	69.54%	707	30.46%	2,451	70.25%	1,038	29.75%
Trainee	0	0.00%	0	0.00%	6	66.67%	3	33.33%	6	40.00%	9	60.00%
Internship	2	40.00%	3	60.00%	4	30.77%	9	69.23%	2	8.70%	21	91.30%
Apprentice	20	35.09%	37	64.91%	68	42.24%	93	57.76%	72	40.00%	108	60.00%
Total	1,979	59.61%	1,341	40.39%	2,696	59.11%	1,865	40.89%	3,612	58.42%	2,571	41.58%

Vamos	2020				2021				2022			
	Male		Female		Male		Female		Male		Female	
	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%
Board	7	100.00%	0	0.00%	11	84.62%	2	15.38%	13	81.25%	3	18.75%
General Manager (Senior Management)	4	100.00%	0	0.00%	4	100.00%	0	0.00%	7	100.00%	0	0.00%
Area Manager	52	88.14%	7	11.86%	69	82.14%	15	17.86%	112	81.16%	26	18.84%
Store Manager	8	100.00%	0	0.00%	11	100.00%	0	0.00%	13	100.00%	0	0.00%
Coordination (Jr Management)	25	69.44%	11	30.56%	45	71.43%	18	28.57%	73	75.26%	24	24.74%
Supervision	25	73.53%	9	26.47%	29	72.50%	11	27.50%	50	76.92%	15	23.08%
Administration	332	69.46%	146	30.54%	475	66.71%	237	33.29%	723	64.73%	394	35.27%
Operational	289	95.70%	13	4.30%	588	95.92%	25	4.08%	1,237	96.41%	46	3.59%
Trainee	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
Internship	1	100.00%	0	0.00%	4	44.44%	5	55.56%	11	52.38%	10	47.62%
Apprentice	3	23.08%	10	76.92%	16	42.11%	22	57.89%	28	47.46%	31	52.54%
Total	746	79.19%	196	20.81%	1,252	78.89%	335	21.11%	2,267	80.50%	549	19.50%

Employees GRI 2-7

CS Brasil	2020				2021				2022			
	Male		Female		Male		Female		Male		Female	
	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%
Board	2	100.00%	0	0.00%	2	100.00%	0	0.00%	2	100.00%	0	0.00%
General Manager (Senior Management)	2	100.00%	0	0.00%	1	100.00%	0	0.00%	2	66.67%	1	33.33%
Area Manager	18	94.74%	1	5.26%	14	87.50%	2	12.50%	13	86.67%	2	13.33%
Store Manager	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
Coordination (Jr Management)	23	71.88%	9	28.13%	15	71.43%	6	28.57%	13	61.90%	8	38.10%
Supervision	32	80.00%	8	20.00%	20	68.97%	9	31.03%	14	63.64%	8	36.36%
Administration	232	61.21%	147	38.79%	168	58.74%	118	41.26%	176	55.52%	141	44.48%
Operational	2,669	97.73%	62	2.27%	2,191	97.90%	47	2.10%	2,490	96.92%	79	3.08%
Trainee	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
Internship	0	0.00%	0	0.00%	1	100.00%	0	0.00%	1	100.00%	0	0.00%
Apprentice	33	57.89%	24	42.11%	44	50.57%	43	49.43%	44	44.00%	56	56.00%
Total	3,011	92.31%	251	7.69%	2,456	91.61%	225	8.39%	2,755	90.33%	295	9.67%

Automob	2020				2021				2022			
	Male		Female		Male		Female		Male		Female	
	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%
Board	1	50.00%	1	50.00%	1	50.00%	1	50.00%	18	85.71%	3	14.29%
General Manager (Senior Management)	1	100.00%	0	0.00%	4	100.00%	0	0.00%	7	87.50%	1	12.50%
Area Manager	30	93.75%	2	6.25%	45	73.77%	16	26.23%	118	73.75%	42	26.25%
Store Manager	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
Coordination (Jr Management)	2	20.00%	8	80.00%	9	37.50%	15	62.50%	24	48.98%	25	51.02%
Supervision	24	58.54%	17	41.46%	25	60.98%	16	39.02%	74	69.81%	32	30.19%
Administration	142	47.97%	154	52.03%	250	45.70%	297	54.30%	750	49.93%	752	50.07%
Operational	101	95.28%	5	4.72%	189	94.03%	12	5.97%	789	90.69%	81	9.31%
Trainee	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
Internship	0	0.00%	0	0.00%	19	45.24%	23	54.76%	18	32.14%	38	67.86%
Apprentice	0	0.00%	0	0.00%	11	64.71%	6	35.29%	11	52.38%	10	47.62%
Total	301	61.68%	187	38.32%	553	58.89%	386	41.11%	1,809	64.77%	984	35.23%

Employees GRI 2-7

BBC	2020				2021				2022			
	Male		Female		Male		Female		Male		Female	
	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%
Board	5	100.00%	0	0.00%	6	100.00%	0	0.00%	8	100.00%	0	0.00%
General Manager (Senior Management)	0	0.00%	0	0.00%	0	0.00%	0	0.00%	1	50.00%	1	50.00%
Area Manager	4	57.14%	3	42.86%	5	71.43%	2	28.57%	8	72.73%	3	27.27%
Store Manager	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
Coordination (Jr Management)	6	100.00%	0	0.00%	6	100.00%	0	0.00%	7	100.00%	0	0.00%
Supervision	0	0.00%	0	0.00%	0	0.00%	0	0.00%	1	100.00%	0	0.00%
Administration	17	56.67%	13	43.33%	22	53.66%	19	46.34%	27	56.25%	21	43.75%
Operational	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
Trainee	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
Internship	0	0.00%	0	0.00%	1	50.00%	1	50.00%	0	0.00%	1	100.00%
Apprentice	0	0.00%	1	100.00%	0	0.00%	1	100.00%	0	0.00%	0	0.00%
Total	32	65.31%	17	34.69%	40	63.49%	23	36.51%	52	66.67%	26	33.33%

CS Infra	2020				2021				2022			
	Male		Female		Male		Female		Male		Female	
	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%
Board	0	0.00%	0	0.00%	3	100.00%	0	0.00%	3	100.00%	0	0.00%
General Manager (Senior Management)	0	0.00%	0	0.00%	0	0.00%	0	0.00%	2	100.00%	0	0.00%
Area Manager	0	0.00%	0	0.00%	5	100.00%	0	0.00%	4	100.00%	0	0.00%
Store Manager	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
Coordination (Jr Management)	0	0.00%	0	0.00%	8	100.00%	0	0.00%	13	92.86%	1	7.14%
Supervision	0	0.00%	0	0.00%	0	0.00%	0	0.00%	9	100.00%	0	0.00%
Administration	0	0.00%	0	0.00%	0	0.00%	0	0.00%	21	61.76%	13	38.24%
Operational	0	0.00%	0	0.00%	0	0.00%	0	0.00%	23	92.00%	2	8.00%
Trainee	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
Internship	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
Apprentice	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
Total	0	0.00%	0	0.00%	16	100.00%	0	0.00%	75	82.42%	16	17.58%

Employees GRI 2-7

SIMPAR Group	2020				2021				2022			
	Male		Female		Male		Female		Male		Female	
	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%
Board	36	90.00%	4	10.00%	64	86.49%	10	13.51%	94	86.24%	15	13.76%
General Manager (Senior Management)	46	71.88%	18	28.13%	61	76.25%	19	23.75%	79	74.53%	27	25.47%
Area Manager	235	82.75%	49	17.25%	376	78.33%	104	21.67%	505	77.10%	150	22.90%
Store Manager	117	55.19%	95	44.81%	133	58.33%	95	41.67%	159	58.67%	112	41.33%
Coordination (Jr Management)	240	69.77%	104	30.23%	409	70.27%	173	29.73%	480	69.06%	215	30.94%
Supervision	329	75.29%	108	24.71%	548	71.45%	219	28.55%	669	72.17%	258	27.83%
Administration	3,364	61.78%	2,081	38.22%	5,028	58.68%	3,540	41.32%	5,724	55.91%	4,513	44.09%
Operational	13,566	93.32%	971	6.68%	22,069	89.73%	2,526	10.27%	25,398	88.27%	3,376	11.73%
Trainee	1	100.00%	0	0.00%	8	72.73%	3	27.27%	10	52.63%	9	47.37%
Internship	3	42.86%	4	57.14%	44	47.83%	48	52.17%	44	33.33%	88	66.67%
Apprentice	126	41.18%	180	58.82%	374	42.12%	514	57.88%	386	42.98%	512	57.02%
Total	18,063	83.33%	3,614	16.67%	29,114	80.06%	7,251	19.94%	33,548	78.34%	9,275	21.66%

Employees GRI 2-7												
SIMPAR		2020										
Total and % of employees race/functional category	White		Asian		Black		Indigenous		Brown		Not informed	
	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%
Board	4	100.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
General Manager (Senior Management)	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
Area Manager	1	50.00%	0	0.00%	0	0.00%	0	0.00%	1	50.00%	0	0.00%
Store Manager	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
Coordination (Jr Management)	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
Supervision	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
Administration	4	80.00%	0	0.00%	0	0.00%	0	0.00%	1	20.00%	0	0.00%
Operational	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
Trainee	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
Internship	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
Apprentice	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
Total	9	81.82%	0	0.00%	0	0.00%	0	0.00%	2	18.18%	0	0.00%

SIMPAR		2021										
Total and % of employees race/functional category	White		Asian		Black		Indigenous		Brown		Not informed	
	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%
Board	9	100.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
General Manager (Senior Management)	5	83.33%	0	0.00%	0	0.00%	0	0.00%	1	16.67%	0	0.00%
Area Manager	24	96.00%	0	0.00%	0	0.00%	0	0.00%	1	4.00%	0	0.00%
Store Manager	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
Coordination (Jr Management)	17	73.91%	0	0.00%	0	0.00%	0	0.00%	6	26.09%	0	0.00%
Supervision	0	0.00%	0	0.00%	1	33.33%	0	0.00%	2	66.67%	0	0.00%
Administration	131	62.68%	2	0.96%	13	6.22%	0	0.00%	63	30.14%	0	0.00%
Operational	9	81.82%	0	0.00%	0	0.00%	0	0.00%	2	18.18%	0	0.00%
Trainee	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
Internship	2	100.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
Apprentice	6	30.00%	0	0.00%	2	10.00%	0	0.00%	12	60.00%	0	0.00%
Total	203	65.91%	2	0.65%	16	5.19%	0	0.00%	87	28.25%	0	0.00%

Employees GRI 2-7												
SIMPAR		2022										
Total and % of employees race/functional category	White		Asian		Black		Indigenous		Brown		Not informed	
	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%
Board	10	100.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
General Manager (Senior Management)	5	83.33%	0	0.00%	0	0.00%	0	0.00%	1	16.67%	0	0.00%
Area Manager	24	82.76%	2	6.90%	0	0.00%	0	0.00%	3	10.34%	0	0.00%
Store Manager	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
Coordination (Jr Management)	23	82.14%	0	0.00%	0	0.00%	0	0.00%	5	17.86%	0	0.00%
Supervision	1	33.33%	0	0.00%	1	33.33%	0	0.00%	1	33.33%	0	0.00%
Administration	148	59.44%	3	1.20%	22	8.84%	1	0.40%	75	30.12%	0	0.00%
Operational	10	83.33%	0	0.00%	0	0.00%	0	0.00%	2	16.67%	0	0.00%
Trainee	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
Internship	1	50.00%	0	0.00%	0	0.00%	0	0.00%	1	50.00%	0	0.00%
Apprentice	11	57.89%	0	0.00%	1	5.26%	0	0.00%	7	36.84%	0	0.00%
Total	233	65.08%	5	1.40%	24	6.70%	1	0.28%	95	26.54%	0	0.00%

Employees GRI 2-7												
JSL		2020										
Total and % of employees race/functional category	White		Asian		Black		Indigenous		Brown		Not informed	
	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%
Board	6	60.00%	0	0.00%	0	0.00%	0	0.00%	4	40.00%	0	0.00%
General Manager (Senior Management)	6	75.00%	0	0.00%	0	0.00%	0	0.00%	2	25.00%	0	0.00%
Area Manager	74	70.48%	0	0.00%	3	2.86%	0	0.00%	28	26.67%	0	0.00%
Store Manager	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
Coordination (Jr Management)	104	54.45%	0	0.00%	8	4.19%	0	0.00%	78	40.84%	1	0.52%
Supervision	100	37.59%	2	0.75%	13	4.89%	0	0.00%	147	55.26%	4	1.50%
Administration	1,444	46.09%	9	0.29%	165	5.27%	3	0.10%	1,480	47.24%	32	1.02%
Operational	2,672	27.51%	43	0.44%	635	6.54%	5	0.05%	6,178	63.61%	179	1.84%
Trainee	1	100.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
Internship	1	100.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
Apprentice	66	37.08%	0	0.00%	10	5.62%	0	0.00%	97	54.49%	5	2.81%
Total	4,474	32.88%	54	0.40%	834	6.13%	8	0.06%	8,014	58.90%	221	1.62%
JSL		2021										
Total and % of employees race/functional category	White		Asian		Black		Indigenous		Brown		Not informed	
	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%
Board	18	72.00%	0	0.00%	0	0.00%	0	0.00%	7	28.00%	0	0.00%
General Manager (Senior Management)	8	72.73%	0	0.00%	0	0.00%	0	0.00%	3	27.27%	0	0.00%
Area Manager	111	58.12%	0	0.00%	4	2.09%	0	0.00%	72	37.70%	4	2.09%
Store Manager	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
Coordination (Jr Management)	170	51.99%	1	0.31%	19	5.81%	0	0.00%	135	41.28%	2	0.61%
Supervision	230	42.75%	4	0.74%	39	7.25%	0	0.00%	255	47.40%	10	1.86%
Administration	2,332	43.85%	35	0.66%	380	7.15%	6	0.11%	2,474	46.52%	91	1.71%
Operational	5,613	29.22%	224	1.17%	1,711	8.91%	23	0.12%	10,751	55.96%	889	4.63%
Trainee	2	100.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
Internship	7	30.43%	0	0.00%	1	4.35%	0	0.00%	13	56.52%	2	8.70%
Apprentice	166	29.43%	2	0.35%	32	5.67%	0	0.00%	334	59.22%	30	5.32%
Total	8,657	33.03%	266	1.01%	2,186	8.34%	29	0.11%	14,044	53.58%	1,028	3.92%

Employees GRI 2-7												
JSL		2022										
Total and % of employees race/functional category	White		Asian		Black		Indigenous		Brown		Not informed	
	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%
Board	20	71.43%	0	0.00%	0	0.00%	0	0.00%	7	25.00%	1	3.57%
General Manager (Senior Management)	10	71.43%	0	0.00%	0	0.00%	0	0.00%	4	28.57%	0	0.00%
Area Manager	105	56.45%	0	0.00%	1	0.54%	0	0.00%	74	39.78%	6	3.23%
Store Manager	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
Coordination (Jr Management)	182	51.85%	3	0.85%	18	5.13%	0	0.00%	144	41.03%	4	1.14%
Supervision	247	43.64%	7	1.24%	41	7.24%	0	0.00%	262	46.29%	9	1.59%
Administration	2,139	40.88%	23	0.44%	404	7.72%	5	0.10%	2,474	47.29%	187	3.57%
Operational	5,683	27.69%	181	0.88%	2,113	10.29%	28	0.14%	11,573	56.38%	948	4.62%
Trainee	4	100.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
Internship	4	14.29%	0	0.00%	1	3.57%	0	0.00%	21	75.00%	2	7.14%
Apprentice	161	31.02%	4	0.77%	47	9.06%	1	0.19%	269	51.83%	37	7.13%
Total	8,555	31.16%	218	0.79%	2,625	9.56%	34	0.12%	14,828	54.01%	1,194	4.35%

Employees GRI 2-7												
Movida		2020										
Total and % of employees race/functional category	White		Asian		Black		Indigenous		Brown		Not informed	
	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%
Board	9	90.00%	0	0.00%	0	0.00%	0	0.00%	1	10.00%	0	0.00%
General Manager (Senior Management)	36	73.47%	0	0.00%	0	0.00%	0	0.00%	13	26.53%	0	0.00%
Area Manager	47	78.33%	0	0.00%	0	0.00%	0	0.00%	13	21.67%	0	0.00%
Store Manager	130	63.73%	6	2.94%	4	1.96%	0	0.00%	64	31.37%	0	0.00%
Coordination (Jr Management)	45	65.22%	2	2.90%	1	1.45%	0	0.00%	21	30.43%	0	0.00%
Supervision	40	71.43%	1	1.79%	1	1.79%	0	0.00%	14	25.00%	0	0.00%
Administration	671	59.70%	8	0.71%	54	4.80%	0	0.00%	391	34.79%	0	0.00%
Operational	768	45.55%	15	0.89%	84	4.98%	0	0.00%	819	48.58%	0	0.00%
Trainee	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
Internship	2	40.00%	0	0.00%	1	20.00%	0	0.00%	2	40.00%	0	0.00%
Apprentice	21	36.84%	0	0.00%	3	5.26%	0	0.00%	33	57.89%	0	0.00%
Total	1,769	53.28%	32	0.96%	148	4.46%	0	0.00%	1,371	41.30%	0	0.00%
Movida		2021										
Total and % of employees race/functional category	White		Asian		Black		Indigenous		Brown		Not informed	
	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%
Board	12	85.71%	0	0.00%	0	0.00%	0	0.00%	2	14.29%	0	0.00%
General Manager (Senior Management)	44	81.48%	0	0.00%	1	1.85%	0	0.00%	9	16.67%	0	0.00%
Area Manager	69	75.82%	0	0.00%	3	3.30%	0	0.00%	19	20.88%	0	0.00%
Store Manager	148	68.20%	7	3.23%	2	0.92%	0	0.00%	60	27.65%	0	0.00%
Coordination (Jr Management)	75	68.18%	1	0.91%	1	0.91%	0	0.00%	33	30.00%	0	0.00%
Supervision	69	59.48%	1	0.86%	5	4.31%	0	0.00%	41	35.34%	0	0.00%
Administration	867	59.59%	8	0.55%	110	7.56%	0	0.00%	470	32.30%	0	0.00%
Operational	1,063	45.80%	26	1.12%	156	6.72%	0	0.00%	1,076	46.36%	0	0.00%
Trainee	6	66.67%	0	0.00%	1	11.11%	0	0.00%	2	22.22%	0	0.00%
Internship	9	69.23%	0	0.00%	0	0.00%	0	0.00%	4	30.77%	0	0.00%
Apprentice	69	42.86%	1	0.62%	14	8.70%	0	0.00%	76	47.20%	1	0.62%
Total	2,431	53.30%	44	0.96%	293	6.42%	0	0.00%	1,792	39.29%	1	0.02%

Employees GRI 2-7												
Movida		2022										
Total and % of employees race/functional category	White		Asian		Black		Indigenous		Brown		Not informed	
	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%
Board	19	90.48%	0	0.00%	0	0.00%	0	0.00%	2	9.52%	0	0.00%
General Manager (Senior Management)	53	82.81%	0	0.00%	1	1.56%	0	0.00%	10	15.63%	0	0.00%
Area Manager	82	73.21%	0	0.00%	3	2.68%	0	0.00%	27	24.11%	0	0.00%
Store Manager	166	64.34%	8	3.10%	7	2.71%	0	0.00%	77	29.84%	0	0.00%
Coordination (Jr Management)	87	67.97%	2	1.56%	2	1.56%	0	0.00%	37	28.91%	0	0.00%
Supervision	85	54.84%	1	0.65%	11	7.10%	0	0.00%	58	37.42%	0	0.00%
Administration	1,029	59.21%	15	0.86%	143	8.23%	1	0.06%	546	31.42%	4	0.23%
Operational	1,554	44.54%	47	1.35%	325	9.31%	8	0.23%	1,550	44.43%	5	0.14%
Trainee	10	66.67%	1	6.67%	0	0.00%	0	0.00%	4	26.67%	0	0.00%
Internship	4	17.39%	0	0.00%	4	17.39%	0	0.00%	15	65.22%	0	0.00%
Apprentice	84	46.67%	2	1.11%	18	10.00%	0	0.00%	75	41.67%	1	0.56%
Total	3,173	51.32%	76	1.23%	514	8.31%	9	0.15%	2,401	38.83%	10	0.16%

Employees GRI 2-7												
Vamos		2020										
Total and % of employees race/functional category	White		Asian		Black		Indigenous		Brown		Not informed	
	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%
Board	7	100.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
General Manager (Senior Management)	4	100.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
Area Manager	36	61.02%	0	0.00%	0	0.00%	0	0.00%	23	38.98%	0	0.00%
Store Manager	7	87.50%	0	0.00%	0	0.00%	0	0.00%	1	12.50%	0	0.00%
Coordination (Jr Management)	24	66.67%	0	0.00%	1	2.78%	0	0.00%	11	30.56%	0	0.00%
Supervision	19	55.88%	0	0.00%	1	2.94%	0	0.00%	14	41.18%	0	0.00%
Administration	260	54.39%	0	0.00%	14	2.93%	0	0.00%	204	42.68%	0	0.00%
Operational	129	42.72%	1	0.33%	24	7.95%	1	0.33%	144	47.68%	3	0.99%
Trainee	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
Internship	0	0.00%	0	0.00%	0	0.00%	0	0.00%	1	100.00%	0	0.00%
Apprentice	6	46.15%	0	0.00%	3	23.08%	0	0.00%	4	30.77%	0	0.00%
Total	492	52.23%	1	0.11%	43	4.56%	1	0.11%	402	42.68%	3	0.32%
Vamos		2021										
Total and % of employees race/functional category	White		Asian		Black		Indigenous		Brown		Not informed	
	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%
Board	11	84.62%	0	0.00%	0	0.00%	0	0.00%	2	15.38%	0	0.00%
General Manager (Senior Management)	4	100.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
Area Manager	56	66.67%	0	0.00%	2	2.38%	0	0.00%	26	30.95%	0	0.00%
Store Manager	8	72.73%	0	0.00%	0	0.00%	0	0.00%	3	27.27%	0	0.00%
Coordination (Jr Management)	42	66.67%	0	0.00%	1	1.59%	0	0.00%	20	31.75%	0	0.00%
Supervision	23	57.50%	0	0.00%	1	2.50%	0	0.00%	16	40.00%	0	0.00%
Administration	426	59.83%	2	0.28%	38	5.34%	0	0.00%	246	34.55%	0	0.00%
Operational	349	56.93%	3	0.49%	60	9.79%	2	0.33%	197	32.14%	2	0.33%
Trainee	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
Internship	8	88.89%	0	0.00%	0	0.00%	0	0.00%	1	11.11%	0	0.00%
Apprentice	18	47.37%	0	0.00%	6	15.79%	0	0.00%	14	36.84%	0	0.00%
Total	945	59.55%	5	0.32%	108	6.81%	2	0.13%	525	33.08%	2	0.13%

Employees GRI 2-7												
Vamos		2022										
Total and % of employees race/functional category	White		Asian		Black		Indigenous		Brown		Not informed	
	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%
Board	14	87.50%	0	0.00%	0	0.00%	0	0.00%	2	12.50%	0	0.00%
General Manager (Senior Management)	7	100.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
Area Manager	95	68.84%	1	0.72%	5	3.62%	0	0.00%	37	26.81%	0	0.00%
Store Manager	9	69.23%	0	0.00%	0	0.00%	0	0.00%	4	30.77%	0	0.00%
Coordination (Jr Management)	69	71.13%	2	2.06%	1	1.03%	0	0.00%	25	25.77%	0	0.00%
Supervision	38	58.46%	6	9.23%	2	3.08%	0	0.00%	19	29.23%	0	0.00%
Administration	665	59.53%	8	0.72%	74	6.62%	5	0.45%	364	32.59%	1	0.09%
Operational	583	45.44%	58	4.52%	162	12.63%	20	1.56%	456	35.54%	4	0.31%
Trainee	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
Internship	8	38.10%	0	0.00%	4	19.05%	0	0.00%	9	42.86%	0	0.00%
Apprentice	23	38.98%	0	0.00%	2	3.39%	0	0.00%	34	57.63%	0	0.00%
Total	1,511	53.66%	75	2.66%	250	8.88%	25	0.89%	950	33.74%	5	0.18%

Employees GRI 2-7												
CS Brasil		2020										
Total and % of employees race/functional category	White		Asian		Black		Indigenous		Brown		Not informed	
	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%
Board	2	100.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
General Manager (Senior Management)	1	50.00%	0	0.00%	0	0.00%	0	0.00%	1	50.00%	0	0.00%
Area Manager	15	78.95%	0	0.00%	0	0.00%	0	0.00%	4	21.05%	0	0.00%
Store Manager	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
Coordination (Jr Management)	18	56.25%	0	0.00%	2	6.25%	0	0.00%	12	37.50%	0	0.00%
Supervision	15	37.50%	0	0.00%	0	0.00%	0	0.00%	25	62.50%	0	0.00%
Administration	198	52.24%	2	0.53%	25	6.60%	0	0.00%	154	40.63%	0	0.00%
Operational	887	32.48%	90	3.30%	283	10.36%	2	0.07%	1,458	53.39%	11	0.40%
Trainee	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
Internship	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
Apprentice	20	35.09%	2	3.51%	10	17.54%	0	0.00%	24	42.11%	1	1.75%
Total	1,156	35.44%	94	2.88%	320	9.81%	2	0.06%	1,678	51.44%	12	0.37%
CS Brasil		2021										
Total and % of employees race/functional category	White		Asian		Black		Indigenous		Brown		Not informed	
	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%
Board	2	100.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
General Manager (Senior Management)	0	0.00%	0	0.00%	0	0.00%	0	0.00%	1	100.00%	0	0.00%
Area Manager	12	75.00%	0	0.00%	0	0.00%	0	0.00%	4	25.00%	0	0.00%
Store Manager	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
Coordination (Jr Management)	12	57.14%	0	0.00%	0	0.00%	0	0.00%	9	42.86%	0	0.00%
Supervision	12	41.38%	0	0.00%	0	0.00%	0	0.00%	17	58.62%	0	0.00%
Administration	172	60.14%	1	0.35%	17	5.94%	0	0.00%	95	33.22%	1	0.35%
Operational	672	30.03%	74	3.31%	260	11.62%	2	0.09%	1,193	53.31%	37	1.65%
Trainee	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
Internship	0	0.00%	0	0.00%	0	0.00%	0	0.00%	1	100.00%	0	0.00%
Apprentice	32	36.78%	2	2.30%	13	14.94%	0	0.00%	37	42.53%	3	3.45%
Total	914	34.09%	77	2.87%	290	10.82%	2	0.07%	1,357	50.62%	41	1.53%

Employees GRI 2-7												
CS Brasil		2022										
Total and % of employees race/functional category	White		Asian		Black		Indigenous		Brown		Not informed	
	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%
Board	2	100.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
General Manager (Senior Management)	1	33.33%	0	0.00%	0	0.00%	0	0.00%	2	66.67%	0	0.00%
Area Manager	10	66.67%	0	0.00%	1	6.67%	0	0.00%	4	26.67%	0	0.00%
Store Manager	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
Coordination (Jr Management)	14	66.67%	0	0.00%	0	0.00%	0	0.00%	7	33.33%	0	0.00%
Supervision	9	40.91%	1	4.55%	0	0.00%	0	0.00%	11	50.00%	1	4.55%
Administration	196	61.83%	0	0.00%	28	8.83%	1	0.32%	92	29.02%	0	0.00%
Operational	834	32.46%	67	2.61%	363	14.13%	1	0.04%	1,273	49.55%	31	1.21%
Trainee	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
Internship	0	0.00%	0	0.00%	0	0.00%	0	0.00%	1	100.00%	0	0.00%
Apprentice	27	27.00%	0	0.00%	12	12.00%	0	0.00%	61	61.00%	0	0.00%
Total	1,093	35.84%	68	2.23%	404	13.25%	2	0.07%	1,451	47.57%	32	1.05%

Employees GRI 2-7												
Automob 2020												
Total and % of employees race/functional category	White		Asian		Black		Indigenous		Brown		Not informed	
	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%
Board	1	50.00%	1	50.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
General Manager (Senior Management)	1	100.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
Area Manager	22	68.75%	1	3.13%	2	6.25%	0	0.00%	7	21.88%	0	0.00%
Store Manager	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
Coordination (Jr Management)	8	80.00%	0	0.00%	1	10.00%	0	0.00%	1	10.00%	0	0.00%
Supervision	27	65.85%	0	0.00%	0	0.00%	0	0.00%	14	34.15%	0	0.00%
Administration	180	60.81%	0	0.00%	13	4.39%	0	0.00%	103	34.80%	0	0.00%
Operational	45	42.45%	0	0.00%	5	4.72%	0	0.00%	56	52.83%	0	0.00%
Trainee	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
Internship	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
Apprentice	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
Total	284	58.20%	2	0.41%	21	4.30%	0	0.00%	181	37.09%	0	0.00%

Automob 2021												
Total and % of employees race/functional category	White		Asian		Black		Indigenous		Brown		Not informed	
	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%
Board	1	50.00%	1	50.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
General Manager (Senior Management)	2	50.00%	0	0.00%	0	0.00%	0	0.00%	2	50.00%	0	0.00%
Area Manager	24	39.34%	1	1.64%	1	1.64%	0	0.00%	6	9.84%	29	47.54%
Store Manager	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
Coordination (Jr Management)	8	33.33%	0	0.00%	1	4.17%	0	0.00%	1	4.17%	14	58.33%
Supervision	28	68.29%	0	0.00%	1	2.44%	0	0.00%	11	26.83%	1	2.44%
Administration	197	36.01%	1	0.18%	21	3.84%	0	0.00%	108	19.74%	220	40.22%
Operational	44	21.89%	0	0.00%	1	0.50%	0	0.00%	47	23.38%	109	54.23%
Trainee	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
Internship	0	0.00%	0	0.00%	0	0.00%	0	0.00%	2	4.76%	40	95.24%
Apprentice	4	23.53%	0	0.00%	0	0.00%	0	0.00%	8	47.06%	5	29.41%
Total	308	32.80%	3	0.32%	25	2.66%	0	0.00%	185	19.70%	418	44.52%

Employees GRI 2-7												
Automob 2022												
Total and % of employees race/functional category	White		Asian		Black		Indigenous		Brown		Not informed	
	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%
Board	12	57.14%	1	4.76%	0	0.00%	0	0.00%	1	4.76%	7	33.33%
General Manager (Senior Management)	6	75.00%	0	0.00%	0	0.00%	0	0.00%	2	25.00%	0	0.00%
Area Manager	89	55.63%	1	0.63%	2	1.25%	0	0.00%	12	7.50%	56	35.00%
Store Manager	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
Coordination (Jr Management)	25	51.02%	0	0.00%	2	4.08%	0	0.00%	2	4.08%	20	40.82%
Supervision	80	75.47%	0	0.00%	4	3.77%	0	0.00%	11	10.38%	11	10.38%
Administration	661	44.01%	3	0.20%	51	3.40%	0	0.00%	214	14.25%	573	38.15%
Operational	307	35.29%	0	0.00%	50	5.75%	0	0.00%	212	24.37%	301	34.60%
Trainee	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
Internship	10	17.86%	0	0.00%	1	1.79%	0	0.00%	5	8.93%	40	71.43%
Apprentice	10	47.62%	0	0.00%	2	9.52%	1	4.76%	5	23.81%	3	14.29%
Total	1,200	42.96%	5	0.18%	112	4.01%	1	0.04%	464	16.61%	1,011	36.20%

Employees GRI 2-7												
BBC		2020										
Total and % of employees race/functional category	White		Asian		Black		Indigenous		Brown		Not informed	
	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%
Board	4	80.00%	0	0.00%	0	0.00%	0	0.00%	1	20.00%	0	0.00%
General Manager (Senior Management)	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
Area Manager	6	85.71%	0	0.00%	0	0.00%	0	0.00%	1	14.29%	0	0.00%
Store Manager	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
Coordination (Jr Management)	3	50.00%	1	16.67%	0	0.00%	0	0.00%	2	33.33%	0	0.00%
Supervision	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
Administration	16	53.33%	0	0.00%	1	3.33%	0	0.00%	13	43.33%	0	0.00%
Operational	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
Trainee	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
Internship	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
Apprentice	0	0.00%	0	0.00%	0	0.00%	0	0.00%	1	100.00%	0	0.00%
Total	29	59.18%	1	2.04%	1	2.04%	0	0.00%	18	36.73%	0	0.00%

Employees GRI 2-7												
BBC		2021										
Total and % of employees race/functional category	White		Asian		Black		Indigenous		Brown		Not informed	
	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%
Board	6	100.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
General Manager (Senior Management)	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
Area Manager	5	71.43%	0	0.00%	0	0.00%	0	0.00%	2	28.57%	0	0.00%
Store Manager	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
Coordination (Jr Management)	2	33.33%	1	16.67%	0	0.00%	0	0.00%	3	50.00%	0	0.00%
Supervision	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
Administration	23	56.10%	0	0.00%	3	7.32%	0	0.00%	15	36.59%	0	0.00%
Operational	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
Trainee	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
Internship	2	100.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
Apprentice	1	100.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
Total	39	61.90%	1	1.59%	3	4.76%	0	0.00%	20	31.75%	0	0.00%

Employees GRI 2-7												
BBC		2022										
Total and % of employees race/functional category	White		Asian		Black		Indigenous		Brown		Not informed	
	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%
Board	7	87.50%	0	0.00%	0	0.00%	0	0.00%	1	12.50%	0	0.00%
General Manager (Senior Management)	1	50.00%	1	50.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
Area Manager	7	63.64%	1	9.09%	0	0.00%	0	0.00%	3	27.27%	0	0.00%
Store Manager	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
Coordination (Jr Management)	4	57.14%	0	0.00%	0	0.00%	0	0.00%	3	42.86%	0	0.00%
Supervision	1	100.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
Administration	29	60.42%	0	0.00%	2	4.17%	0	0.00%	17	35.42%	0	0.00%
Operational	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
Trainee	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
Internship	1	100.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
Apprentice	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
Total	50	64.10%	2	2.56%	2	2.56%	0	0.00%	24	30.77%	0	0.00%

Employees GRI 2-7												
CS Infra 2020												
Total and % of employees race/functional category	White		Asian		Black		Indigenous		Brown		Not informed	
	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%
Board	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
General Manager (Senior Management)	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
Area Manager	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
Store Manager	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
Coordination (Jr Management)	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
Supervision	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
Administration	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
Operational	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
Trainee	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
Internship	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
Apprentice	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
Total	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
CS Infra 2021												
Total and % of employees race/functional category	White		Asian		Black		Indigenous		Brown		Not informed	
	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%
Board	2	66.67%	0	0.00%	0	0.00%	0	0.00%	1	33.33%	0	0.00%
General Manager (Senior Management)	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
Area Manager	2	40.00%	0	0.00%	0	0.00%	0	0.00%	3	60.00%	0	0.00%
Store Manager	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
Coordination (Jr Management)	5	62.50%	0	0.00%	0	0.00%	0	0.00%	3	37.50%	0	0.00%
Supervision	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
Administration	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
Operational	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
Trainee	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
Internship	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
Apprentice	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
Total	9	56.25%	0	0.00%	0	0.00%	0	0.00%	7	43.75%	0	0.00%

Employees GRI 2-7												
CS Infra 2022												
Total and % of employees race/functional category	White		Asian		Black		Indigenous		Brown		Not informed	
	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%
Board	2	66.67%	0	0.00%	0	0.00%	0	0.00%	1	33.33%	0	0.00%
General Manager (Senior Management)	1	50.00%	0	0.00%	0	0.00%	0	0.00%	1	50.00%	0	0.00%
Area Manager	3	75.00%	0	0.00%	0	0.00%	0	0.00%	1	25.00%	0	0.00%
Store Manager	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
Coordination (Jr Management)	9	64.29%	0	0.00%	0	0.00%	0	0.00%	5	35.71%	0	0.00%
Supervision	2	22.22%	0	0.00%	1	11.11%	0	0.00%	6	66.67%	0	0.00%
Administration	10	29.41%	0	0.00%	6	17.65%	0	0.00%	18	52.94%	0	0.00%
Operational	2	8.00%	0	0.00%	3	12.00%	1	4.00%	19	76.00%	0	0.00%
Trainee	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
Internship	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
Apprentice	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
Total	29	31.87%	0	0.00%	10	10.99%	1	1.10%	51	56.04%	0	0.00%

Employees GRI 2-7												
SIMPAR Group		2020										
Total and % of employees race/functional category	White		Asian		Black		Indigenous		Brown		Not informed	
	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%
Board	33	82.50%	1	2.50%	0	0.00%	0	0.00%	6	15.00%	0	0.00%
General Manager (Senior Management)	48	75.00%	0	0.00%	0	0.00%	0	0.00%	16	25.00%	0	0.00%
Area Manager	201	70.77%	1	0.35%	5	1.76%	0	0.00%	77	27.11%	0	0.00%
Store Manager	137	64.62%	6	2.83%	4	1.89%	0	0.00%	65	30.66%	0	0.00%
Coordination (Jr Management)	202	58.72%	3	0.87%	13	3.78%	0	0.00%	125	36.34%	1	0.29%
Supervision	201	46.00%	3	0.69%	15	3.43%	0	0.00%	214	48.97%	4	0.92%
Administration	2,773	50.93%	19	0.35%	272	5.00%	3	0.06%	2,346	43.09%	32	0.59%
Operational	4,501	30.96%	149	1.02%	1,031	7.09%	8	0.06%	8,655	59.54%	193	1.33%
Trainee	1	100.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
Internship	3	42.86%	0	0.00%	1	14.29%	0	0.00%	3	42.86%	0	0.00%
Apprentice	113	36.93%	2	0.65%	26	8.50%	0	0.00%	159	51.96%	6	1.96%
Total	8,213	37.89%	184	0.85%	1,367	6.31%	11	0.05%	11,666	53.82%	236	1.09%

Employees GRI 2-7												
SIMPAR Group		2021										
Total and % of employees race/functional category	White		Asian		Black		Indigenous		Brown		Not informed	
	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%
Board	61	82.43%	1	1.35%	0	0.00%	0	0.00%	12	16.22%	0	0.00%
General Manager (Senior Management)	63	78.75%	0	0.00%	1	1.25%	0	0.00%	16	20.00%	0	0.00%
Area Manager	303	63.13%	1	0.21%	10	2.08%	0	0.00%	133	27.71%	33	6.88%
Store Manager	156	68.42%	7	3.07%	2	0.88%	0	0.00%	63	27.63%	0	0.00%
Coordination (Jr Management)	331	56.87%	3	0.52%	22	3.78%	0	0.00%	210	36.08%	16	2.75%
Supervision	362	47.20%	5	0.65%	47	6.13%	0	0.00%	342	44.59%	11	1.43%
Administration	4,148	48.41%	49	0.57%	582	6.79%	6	0.07%	3,471	40.51%	312	3.64%
Operational	7,750	31.51%	327	1.33%	2,188	8.90%	27	0.11%	13,266	53.94%	1,037	4.22%
Trainee	8	72.73%	0	0.00%	1	9.09%	0	0.00%	2	18.18%	0	0.00%
Internship	28	30.43%	0	0.00%	1	1.09%	0	0.00%	21	22.83%	42	45.65%
Apprentice	296	33.33%	5	0.56%	67	7.55%	0	0.00%	481	54.17%	39	4.39%
Total	13,506	37.14%	398	1.09%	2,921	8.03%	33	0.09%	18,017	49.54%	1,490	4.10%

Employees GRI 2-7												
SIMPAR Group		2022										
Total and % of employees race/functional category	White		Asian		Black		Indigenous		Brown		Not informed	
	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%
Board	86	78.90%	1	0.92%	0	0.00%	0	0.00%	14	12.84%	8	7.34%
General Manager (Senior Management)	84	79.25%	1	0.94%	1	0.94%	0	0.00%	20	18.87%	0	0.00%
Area Manager	415	63.36%	5	0.76%	12	1.83%	0	0.00%	161	24.58%	62	9.47%
Store Manager	175	64.58%	8	2.95%	7	2.58%	0	0.00%	81	29.89%	0	0.00%
Coordination (Jr Management)	413	59.42%	7	1.01%	23	3.31%	0	0.00%	228	32.81%	24	3.45%
Supervision	463	49.95%	15	1.62%	60	6.47%	0	0.00%	368	39.70%	21	2.27%
Administration	4,877	47.64%	52	0.51%	730	7.13%	13	0.13%	3,800	37.12%	765	7.47%
Operational	8,973	31.18%	353	1.23%	3,016	10.48%	58	0.20%	15,085	52.43%	1,289	4.48%
Trainee	14	73.68%	1	5.26%	0	0.00%	0	0.00%	4	21.05%	0	0.00%
Internship	28	21.21%	0	0.00%	10	7.58%	0	0.00%	52	39.39%	42	31.82%
Apprentice	316	35.19%	6	0.67%	82	9.13%	2	0.22%	451	50.22%	41	4.57%
Total	15,844	37.00%	449	1.05%	3,941	9.20%	73	0.17%	20,264	47.32%	2,252	5.26%

Employees GRI 2-7

SIMPAR	2020				2021				2022			
	Male		Female		Male		Female		Male		Female	
Total and % of employees gender/age range	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%
<24 years old	1	100.00%	0	0.00%	23	29.87%	54	70.13%	29	30.85%	65	69.15%
> 24 and <30 years old	2	50.00%	2	50.00%	20	41.67%	28	58.33%	20	40.82%	29	59.18%
>30 and <50 years old	4	80.00%	1	20.00%	73	47.40%	81	52.60%	77	43.75%	99	56.25%
> 50 years old and < 55 years old	1	100.00%	0	0.00%	8	61.54%	5	38.46%	14	73.68%	5	26.32%
>55 years old	0	0.00%	0	0.00%	8	50.00%	8	50.00%	10	50.00%	10	50.00%
Total	8	72.73%	3	27.27%	132	42.86%	176	57.14%	150	41.90%	208	58.10%

JSL	2020				2021				2022			
	Male		Female		Male		Female		Male		Female	
Total and % of employees gender/age range	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%
<24 years old	1,199	74.89%	402	25.11%	3,201	72.62%	1,207	27.38%	3,245	70.93%	1,330	29.07%
> 24 and <30 years old	1,953	84.62%	355	15.38%	3,902	79.62%	999	20.38%	3,971	78.57%	1,083	21.43%
>30 and <50 years old	7,428	90.20%	807	9.80%	12,627	86.75%	1,928	13.25%	12,980	86.21%	2,077	13.79%
> 50 years old and < 55 years old	820	96.13%	33	3.87%	1,342	95.31%	66	4.69%	1,565	95.02%	82	4.98%
>55 years old	586	96.38%	22	3.62%	897	95.63%	41	4.37%	1,067	95.18%	54	4.82%
Total	11,986	88.10%	1,619	11.90%	21,969	83.82%	4,241	16.18%	22,828	83.15%	4,626	16.85%

Movida	2020				2021				2022			
	Male		Female		Male		Female		Male		Female	
Total and % of employees gender/age range	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%
<24 years old	344	51.19%	328	48.81%	485	49.49%	495	51%	674	47.80%	736	52.20%
> 24 and <30 years old	530	58.18%	381	41.82%	673	58.83%	471	41%	899	59.03%	624	40.97%
>30 and <50 years old	1,012	62.47%	608	37.53%	1,393	61.88%	858	38%	1,807	61.03%	1,154	38.97%
> 50 years old and < 55 years old	57	80.28%	14	19.72%	86	76.11%	27	24%	132	76.74%	40	23.26%
>55 years old	36	78.26%	10	21.74%	59	80.82%	14	19%	100	85.47%	17	14.53%
Total	1,979	59.61%	1,341	40.39%	2,696	59.11%	1,865	41%	3,612	58.42%	2,571	41.58%

Employees GRI 2-7

Vamos	2020				2021				2022			
	Male		Female		Male		Female		Male		Female	
Total and % of employees gender/age range	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%
<24 years old	71	59.17%	49	40.83%	161	63.39%	93	36.61%	316	68.40%	146	31.60%
> 24 and <30 years old	134	74.44%	46	25.56%	219	73.24%	80	26.76%	451	77.23%	133	22.77%
>30 and <50 years old	444	82.99%	91	17.01%	715	82.66%	150	17.34%	1,224	83.32%	245	16.68%
> 50 years old and < 55 years old	55	88.71%	7	11.29%	82	92.13%	7	7.87%	143	90.51%	15	9.49%
>55 years old	42	93.33%	3	6.67%	75	93.75%	5	6.25%	133	93.01%	10	6.99%
Total	746	79.19%	196	20.81%	1,252	78.89%	335	21.11%	2,267	80.50%	549	19.50%

CS Brasil	2020				2021				2022			
	Male		Female		Male		Female		Male		Female	
Total and % of employees gender/age range	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%
<24 years old	125	71.84%	49	28.16%	85	55.92%	67	44.08%	83	50.00%	83	50.00%
> 24 and <30 years old	275	85.40%	47	14.60%	150	80.21%	37	19.79%	168	78.87%	45	21.13%
>30 and <50 years old	1,937	93.39%	137	6.61%	1,578	93.82%	104	6.18%	1,655	92.05%	143	7.95%
> 50 years old and < 55 years old	360	96.00%	15	4.00%	340	96.05%	14	3.95%	430	96.41%	16	3.59%
>55 years old	314	99.05%	3	0.95%	303	99.02%	3	0.98%	419	98.13%	8	1.87%
Total	3,011	92.31%	251	7.69%	2,456	91.61%	225	8.39%	2,755	90.33%	295	9.67%

Automob	2020				2021				2022			
	Male		Female		Male		Female		Male		Female	
Total and % of employees gender/age range	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%
<24 years old	27	57.45%	20	42.55%	92	57.50%	68	42.50%	253	58.29%	181	41.71%
> 24 and <30 years old	50	55.56%	40	44.44%	97	52.15%	89	47.85%	292	59.71%	197	40.29%
>30 and <50 years old	193	62.06%	118	37.94%	309	59.31%	212	40.69%	1,073	66.94%	530	33.06%
> 50 years old and < 55 years old	16	76.19%	5	23.81%	32	74.42%	11	25.58%	114	71.25%	46	28.75%
>55 years old	15	78.95%	4	21.05%	23	79.31%	6	20.69%	77	71.96%	30	28.04%
Total	301	61.68%	187	38.32%	553	58.89%	386	41.11%	1,809	64.77%	984	35.23%

Employees GRI 2-7

BBC	2020				2021				2022			
	Male		Female		Male		Female		Male		Female	
Total and % of employees gender/age range	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%
<24 years old	0	0.00%	1	100.00%	2	40.00%	3	60.00%	2	50.00%	2	50.00%
> 24 and <30 years old	3	42.86%	4	57.14%	3	37.50%	5	62.50%	3	60.00%	2	40.00%
>30 and <50 years old	20	62.50%	12	37.50%	24	63.16%	14	36.84%	36	65.45%	19	34.55%
> 50 years old and < 55 years old	5	100.00%	0	0.00%	6	85.71%	1	14.29%	5	62.50%	3	37.50%
>55 years old	4	100.00%	0	0.00%	5	100.00%	0	0.00%	6	100.00%	0	0.00%
Total	32	65.31%	17	34.69%	40	63.49%	23	36.51%	52	66.67%	26	33.33%

CS Infra	2020				2021				2022			
	Male		Female		Male		Female		Male		Female	
Total and % of employees gender/age range	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%
<24 years old	0	0.00%	0	0.00%	0	0.00%	0	0.00%	2	33.33%	4	66.67%
> 24 and <30 years old	0	0.00%	0	0.00%	0	0.00%	0	0.00%	10	58.82%	7	41.18%
>30 and <50 years old	0	0.00%	0	0.00%	6	100.00%	0	0.00%	52	91.23%	5	8.77%
> 50 years old and < 55 years old	0	0.00%	0	0.00%	6	100.00%	0	0.00%	7	100.00%	0	0.00%
>55 years old	0	0.00%	0	0.00%	4	100.00%	0	0.00%	4	100.00%	0	0.00%
Total	0	0.00%	0	0.00%	16	100.00%	0	0.00%	75	82.42%	16	17.58%

SIMPARGroup	2020				2021				2022			
	Male		Female		Male		Female		Male		Female	
Total and % of employees gender/age range	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%
<24 years old	1,767	67.55%	849	32.45%	4,049	67.08%	1,987	32.92%	4,604	64.38%	2,547	35.62%
> 24 and <30 years old	2,947	77.11%	875	22.89%	5,064	74.77%	1,709	25.23%	5,814	73.28%	2,120	26.72%
>30 and <50 years old	11,038	86.15%	1,774	13.85%	16,725	83.33%	3,347	16.67%	18,904	81.57%	4,272	18.43%
> 50 years old and < 55 years old	1,314	94.67%	74	5.33%	1,902	93.56%	131	6.44%	2,410	92.09%	207	7.91%
>55 years old	997	95.96%	42	4.04%	1,374	94.69%	77	5.31%	1,816	93.37%	129	6.63%
Total	18,063	83.33%	3,614	16.67%	29,114	80.06%	7,251	19.94%	33,548	78.34%	9,275	21.66%

Employees GRI 2-7			
SIMPAR			
Total and % of employees with disabilities	2020	2021	2022
Total	0	6	5
Percentage	0.00%	1.95%	1.40%
JSL			
Total and % of employees with disabilities	2020	2021	2022
Total	317	369	359
Percentage	2.33%	1.41%	1.31%
Movida			
Total and % of employees with disabilities	2020	2021	2022
Total	23	80	84
Percentage	0.69%	1.75%	1.36%
Vamos			
Total and % of employees with disabilities	2020	2021	2022
Total	9	11	31
Percentage	0.96%	0.69%	1.10%
CS Brasil			
Total and % of employees with disabilities	2020	2021	2022
Total	105	85	110
Percentage	3.22%	3.17%	3.61%
Automob			
Total and % of employees with disabilities	2020	2021	2022
Total	0	7	21
Percentage	0.00%	0.75%	0.75%
BBC			
Total and % of employees with disabilities	2020	2021	2022
Total	0	0	0
Percentage	0.00%	0.00%	0.00%
CS Infra			
Total and % of employees with disabilities	2020	2021	2022
Total	0	0	0
Percentage	0.00%	0.00%	0.00%
SIMPAR Group			
Total and % of employees with disabilities	2020	2021	2022
Total	454	558	610
Percentage	2.09%	1.53%	1.42%

Employees GRI 2-7

Employees GRI 2-7							
SIMPAR		2020		2021		2022	
Total and % of employees PwDs/functional category		Total	%	Total	%	Total	%
Board		0	0.00%	0	0.00%	0	0.00%
General Manager (Senior Management)		0	0.00%	0	0.00%	0	0.00%
Area Manager		0	0.00%	0	0.00%	0	0.00%
Store Manager		0	0.00%	0	0.00%	0	0.00%
Coordination (Jr Management)		0	0.00%	0	0.00%	0	0.00%
Supervision		0	0.00%	0	0.00%	0	0.00%
Administration		0	0.00%	4	1.91%	3	1.20%
Operational		0	0.00%	2	18.18%	2	16.67%
Apprentice		0	0.00%	0	0.00%	0	0.00%
Trainee		0	0.00%	0	0.00%	0	0.00%
Internship		0	0.00%	0	0.00%	0	0.00%
Total		0	0.00%	6	1.95%	5	1.40%
JSL		2020		2021		2022	
Total and % of employees PwDs/functional category		Total	%	Total	%	Total	%
Board		0	0.00%	0	0.00%	0	0.00%
General Manager (Senior Management)		0	0.00%	1	7.14%	1	7.14%
Area Manager		0	0.00%	0	0.00%	2	1.08%
Store Manager		0	0.00%	0	0.00%	0	0.00%
Coordination (Jr Management)		1	0.28%	3	0.85%	1	0.28%
Supervision		4	0.71%	4	0.71%	2	0.35%
Administration		286	5.47%	295	5.64%	286	5.47%
Operational		26	0.13%	66	0.32%	66	0.32%
Apprentice		0	0.00%	0	0.00%	1	0.19%
Trainee		0	0.00%	0	0.00%	0	0.00%
Internship		0	0.00%	0	0.00%	0	0.00%
Total		317	2.33%	369	1.41%	359	1.31%
Movida		2020		2021		2022	
Total and % of employees PwDs/functional category		Total	%	Total	%	Total	%
Board		0	0.00%	0	0.00%	0	0.00%
General Manager (Senior Management)		1	1.85%	1	1.85%	1	1.56%
Area Manager		0	0.00%	0	0.00%	0	0.00%
Store Manager		1	0.46%	1	0.46%	1	0.39%
Coordination (Jr Management)		0	0.00%	0	0.00%	0	0.00%
Supervision		0	0.00%	0	0.00%	0	0.00%
Administration		18	1.24%	49	3.37%	39	2.24%
Operational		3	0.13%	29	1.25%	42	1.20%
Apprentice		0	0.00%	0	0.00%	1	0.56%
Trainee		0	0.00%	0	0.00%	0	0.00%
Internship		0	0.00%	0	0.00%	0	0.00%
Total		23	0.69%	80	1.75%	84	1.36%

Employees GRI 2-7

Vamos						
Total and % of employees PwDs/functional category	2020		2021		2022	
	Total	%	Total	%	Total	%
Board	0	0.00%	0	0.00%	0	0.00%
General Manager (Senior Management)	0	0.00%	0	0.00%	0	0.00%
Area Manager	0	0.00%	0	0.00%	1	0.72%
Store Manager	0	0.00%	0	0.00%	0	0.00%
Coordination (Jr Management)	0	0.00%	0	0.00%	1	1.03%
Supervision	1	2.94%	1	2.50%	1	1.54%
Administration	8	1.67%	10	1.40%	20	1.79%
Operational	0	0.00%	0	0.00%	8	0.62%
Apprentice	0	0.00%	0	0.00%	0	0.00%
Trainee	0	0.00%	0	0.00%	0	0.00%
Internship	0	0.00%	0	0.00%	0	0.00%
Total	9	0.96%	11	0.69%	31	1.10%

CS Brasil						
Total and % of employees PwDs/functional category	2020		2021		2022	
	Total	%	Total	%	Total	%
Board	0	0.00%	0	0.00%	0	0.00%
General Manager (Senior Management)	0	0.00%	0	0.00%	0	0.00%
Area Manager	0	0.00%	0	0.00%	0	0.00%
Store Manager	0	0.00%	0	0.00%	0	0.00%
Coordination (Jr Management)	0	0.00%	0	0.00%	0	0.00%
Supervision	1	2.50%	1	3.45%	1	4.55%
Administration	94	24.80%	79	27.62%	104	32.81%
Operational	10	0.37%	5	0.22%	5	0.19%
Apprentice	0	0.00%	0	0.00%	0	0.00%
Trainee	0	0.00%	0	0.00%	0	0.00%
Internship	0	0.00%	0	0.00%	0	0.00%
Total	105	3.22%	85	3.17%	110	3.61%

Automob						
Total and % of employees PwDs/functional category	2020		2021		2022	
	Total	%	Total	%	Total	%
Board	0	0.00%	0	0.00%	0	0.00%
General Manager (Senior Management)	0	0.00%	0	0.00%	0	0.00%
Area Manager	0	0.00%	0	0.00%	2	1.25%
Store Manager	0	0.00%	0	0.00%	0	0.00%
Coordination (Jr Management)	0	0.00%	0	0.00%	0	0.00%
Supervision	0	0.00%	0	0.00%	1	0.94%
Administration	0	0.00%	4	0.73%	14	0.93%
Operational	0	0.00%	3	1.49%	4	0.46%
Apprentice	0	0.00%	0	0.00%	0	0.00%
Trainee	0	0.00%	0	0.00%	0	0.00%
Internship	0	0.00%	0	0.00%	0	0.00%
Total	0	0.00%	7	0.75%	21	0.75%

Employees GRI 2-7

BBC		2020		2021		2022	
Total and % of employees PwDs/functional category	Total	%	Total	%	Total	%	
Board	0	0.00%	0	0.00%	0	0.00%	
General Manager (Senior Management)	0	0.00%	0	0.00%	0	0.00%	
Area Manager	0	0.00%	0	0.00%	0	0.00%	
Store Manager	0	0.00%	0	0.00%	0	0.00%	
Coordination (Jr Management)	0	0.00%	0	0.00%	0	0.00%	
Supervision	0	0.00%	0	0.00%	0	0.00%	
Administration	0	0.00%	0	0.00%	0	0.00%	
Operational	0	0.00%	0	0.00%	0	0.00%	
Apprentice	0	0.00%	0	0.00%	0	0.00%	
Trainee	0	0.00%	0	0.00%	0	0.00%	
Internship	0	0.00%	0	0.00%	0	0.00%	
Total	0	0.00%	0	0.00%	0	0.00%	

CS Infra		2020		2021		2022	
Total and % of employees PwDs/functional category	Total	%	Total	%	Total	%	
Board	0	0.00%	0	0.00%	0	0.00%	
General Manager (Senior Management)	0	0.00%	0	0.00%	0	0.00%	
Area Manager	0	0.00%	0	0.00%	0	0.00%	
Store Manager	0	0.00%	0	0.00%	0	0.00%	
Coordination (Jr Management)	0	0.00%	0	0.00%	0	0.00%	
Supervision	0	0.00%	0	0.00%	0	0.00%	
Administration	0	0.00%	0	0.00%	0	0.00%	
Operational	0	0.00%	0	0.00%	0	0.00%	
Apprentice	0	0.00%	0	0.00%	0	0.00%	
Trainee	0	0.00%	0	0.00%	0	0.00%	
Internship	0	0.00%	0	0.00%	0	0.00%	
Total	0	0.00%	0	0.00%	0	0.00%	

SIMPAR Group		2020		2021		2022	
Total and % of employees PwDs/functional category	Total	%	Total	%	Total	%	
Board	0	0.00%	0	0.00%	0	0.00%	
General Manager (Senior Management)	1	1.56%	2	2.50%	2	1.89%	
Area Manager	0	0.00%	0	0.00%	5	0.76%	
Store Manager	1	0.47%	1	0.44%	1	0.37%	
Coordination (Jr Management)	1	0.29%	3	0.52%	2	0.29%	
Supervision	6	1.37%	6	0.78%	5	0.54%	
Administration	406	7.46%	441	5.15%	466	4.55%	
Operational	39	0.27%	105	0.43%	127	0.44%	
Apprentice	0	0.00%	0	0.00%	2	0.22%	
Trainee	0	0.00%	0	0.00%	0	0.00%	
Internship	0	0.00%	0	0.00%	0	0.00%	
Total	454	2.09%	558	1.53%	610	1.42%	

Number of truck drivers (consolidated) TR-RO-000.C			
	2020	2021	2022
SIMPAR			
Number of truck drivers	0	0	0
JSL			
Number of truck drivers	2,600	4,180	5,221
Movida			
Number of truck drivers	0	0	0
Vamos			
Number of truck drivers	5	5	6
CS Brasil			
Number of truck drivers	153	90	86
Automob			
Number of truck drivers	4	5	5
BBC			
Number of truck drivers	0	0	0
CS Infra			
Number of truck drivers	0	0	0
Total			
Number of truck drivers	2,762	4,280	5,318

Diversity of governance bodies and employees GRI 405-1												
% of members of governance bodies, by gender	Sustainability Committee		Audit Committee		Board of Directors		Ethics and Compliance Committee		Financial Committee		Executive Board	
	M	W	M	W	M	W	M	W	M	W	M	W
2020	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2021	66.67%	33.33%	66.67%	33.33%	100.00%	0.00%	100.00%	0.00%	100.00%	0.00%	100.00%	0.00%
2022	66.67%	33.33%	66.67%	33.33%	100.00%	0.00%	100.00%	0.00%	100.00%	0.00%	100.00%	0.00%

Diversity of governance bodies and employees GRI 405-1

	Sustainability Committee			Audit Committee			Board of Directors			Ethics and Compliance Committee			Financial Committee			Executive Board		
% of members of governance bodies, by age range	2020	2021	2022	2020	2021	2022	2020	2021	2022	2020	2021	2022	2020	2021	2022	2020	2021	2022
<24 years old	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
> 24 and <30 years old	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
>30 and <50 years old	0.00%	66.67%	66.67%	0.00%	0.00%	0.00%	0.00%	20.00%	20.00%	0.00%	33.33%	33.33%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
> 50 years old and < 55 years old	0.00%	33.33%	33.33%	0.00%	0.00%	0.00%	0.00%	20.00%	20.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
>55 years old	0.00%	0.00%	0.00%	0.00%	100.00%	100.00%	0.00%	60.00%	60.00%	0.00%	66.67%	66.67%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Total	0%	100.00%	100.00%	0.00%	100.00%	100.00%	0.00%	100.00%	100.00%	0.00%	100.00%	100.00%	0.00%	100.00%	100.00%	0.00%	100.00%	100.00%
% of members of governance bodies, by race/color	2020	2021	2022	2020	2021	2022	2020	2021	2022	2020	2021	2022	2020	2021	2022	2020	2021	2022
White	0.00%	100.00%	100.00%	0.00%	100.00%	100.00%	0.00%	100.00%	100.00%	0.00%	100.00%	100.00%	0.00%	100.00%	100.00%	0.00%	100.00%	100.00%
Asian	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Black	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Indigenous	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Brown	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Total	0%	100.00%	100.00%	0.00%	100.00%	100.00%	0.00%	100.00%	100.00%	0.00%	100.00%	100.00%	0.00%	100.00%	100.00%	0.00%	100.00%	100.00%
% of members of governance bodies, by vulnerable groups	2020	2021	2022	2020	2021	2022	2020	2021	2022	2020	2021	2022	2020	2021	2022	2020	2021	2022
PwD	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LGBTQIA+	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Total	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Diversity of governance bodies and employees GRI 405-1						
% of employees, by gender and functional category	2020		2021		2022	
	Men	Women	Men	Women	Men	Women
Board	75%	25%	67%	33%	70%	30%
General Manager (Senior Management)	0%	0%	50%	50%	50%	50%
Area Manager	50%	50%	44%	56%	52%	48%
Coordination (Jr Management)	0%	0%	52%	48%	43%	57%
Supervision	0%	0%	33%	67%	67%	33%
Administration	80%	20%	39%	61%	37%	63%
Operational	0%	0%	100%	0%	100%	0%
Apprentice	0%	0%	25%	75%	26%	74%
Internship	0%	0%	50%	50%	50%	50%
Trainee	0%	0%	0%	0%	0%	0%

Diversity of governance bodies and employees GRI 405-1															
% of employees, by functional category and age group	2020					2021					2022				
	<24 years old	>24 to <30 years old	>30 to <50	>50 to <55 years old	> 55 years old	<24 years old	>24 to <30 years old	>30 to <50	>50 to <55 years old	> 55 years old	<24 years old	>24 to <30 years old	>30 to <50	>50 to <55 years old	> 55 years old
Board	0%	25%	50%	25%	0%	0%	11%	67%	22%	0%	0%	0%	70%	30%	0%
General Manager (Senior Management)	0%	0%	0%	0%	0%	0%	0%	67%	0%	33%	0%	0%	67%	0%	33%
Area Manager	0%	0%	100%	0%	0%	0%	4%	84%	4%	8%	0%	10%	62%	17%	10%
Coordination (Jr Management)	0%	0%	0%	0%	0%	0%	22%	70%	4%	4%	0%	11%	79%	7%	4%
Supervision	0%	0%	0%	0%	0%	0%	0%	100%	0%	0%	0%	33%	67%	0%	0%
Administration	20%	60%	20%	0%	0%	26%	20%	47%	3%	4%	29%	17%	47%	2%	4%
Operational	0%	0%	0%	0%	0%	0%	0%	45%	27%	27%	0%	0%	50%	25%	25%
Apprentice	0%	0%	0%	0%	0%	100%	0%	0%	0%	0%	100%	0%	0%	0%	0%
Internship	0%	0%	0%	0%	0%	100%	0%	0%	0%	0%	100%	0%	0%	0%	0%
Trainee	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%

Diversity of governance bodies and employees GRI 405-1

% of employees, by functional category and race/color (%)	2020						2021						2022					
	White	Asian	Black	Brown	Indigenous	Not informed	White	Asian	Black	Brown	Indigenous	Not informed	White	Asian	Black	Brown	Indigenous	Not informed
Board	100%	0%	0%	0%	0%	0%	100%	0%	0%	0%	0%	0%	100%	0%	0%	0%	0%	0%
General Manager (Senior Management)	0%	0%	0%	0%	0%	0%	83%	0%	0%	17%	0%	0%	83%	0%	0%	17%	0%	0%
Area Manager	50%	0%	0%	50%	0%	0%	96%	0%	0%	4%	0%	0%	83%	7%	0%	10%	0%	0%
Coordination (Jr Management)	0%	0%	0%	0%	0%	0%	74%	0%	0%	26%	0%	0%	82%	0%	0%	18%	0%	0%
Supervision	0%	0%	0%	0%	0%	0%	0%	0%	33%	67%	0%	0%	33%	0%	33%	33%	0%	0%
Administration	80%	0%	0%	20%	0%	0%	63%	1%	6%	30%	0%	0%	59%	1%	9%	30%	0%	0%
Operational	0%	0%	0%	0%	0%	0%	82%	0%	0%	18%	0%	0%	83%	0%	0%	17%	0%	0%
Apprentice	0%	0%	0%	0%	0%	0%	30%	0%	10%	60%	0%	0%	58%	0%	5%	37%	0%	0%
Internship	0%	0%	0%	0%	0%	0%	100%	0%	0%	0%	0%	0%	50%	0%	0%	50%	0%	0%
Trainee	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%

Diversity of governance bodies and employees¹ GRI 405-1

Individuals from other groups underrepresented by functional category (%)	2020	2021	2022
	People with disabilities	People with disabilities	People with disabilities
Board	0.00%	0.00%	0.00%
General Manager (Senior Management)	0.00%	0.00%	0.00%
Area Manager	0.00%	0.00%	0.00%
Coordination (Jr Management)	0.00%	0.00%	0.00%
Supervision	0.00%	0.00%	0.00%
Administration	0.00%	1.91%	1.20%
Operational	0.00%	18.18%	16.67%
Apprentice	0.00%	0.00%	0.00%
Internship	0.00%	0.00%	0.00%
Trainee	0.00%	0.00%	0.00%

1. We do not monitor LGBTQIA+ data.

Proportion of senior management hired from the local community¹ GRI 202-2

SIMPAR Group Composition of leadership by origin of employees	2020		2021		2022	
	Board ²	Management ²	Board	Management	Board	Management
Total number of employees at a functional level	41	348	75	560	111	762
Number of employees at the functional level hired locally ³	9	39	22	98	20	127
Percentage of locally hired employees at a functional level	14.6%	11.2%	29.3%	17.5%	18.0%	16.7%

1. The data considers every operation of the Group.
2. The "Executive Board" category, includes: Officers, CEOs, CFOs and President; the "Management" category includes all managers, except Store Managers.
3. The concept of "locally" relates to the relationship between the State where the company is located and the State where the employee resides, as registered in SAP.

Workers who aren't employees GRI 2-8

SIMPAR Group ^{1,2}	2020		2021		2022	
	Men	Women	Men	Women	Men	Women
Total workers who aren't employed and whose jobs are controlled by the organization	592	252	781	372	882	483

1. Information extracted from SAP generating a year-by-year consolidated basis
2. There is no management of third-party information, which is inserted by the Admission area.

New employee hires and employee turnover* GRI 401-1

SIMPAR Group | Number of hires

By gender	2020		2021		2022	
	Employed	Rate Hiring	Employed	Rate Hiring	Employed	Rate Hiring
Men	7,886	0.85	12,909	0.79	17,071	0.75
Women	1,415	0.15	3,451	0.21	5,578	0.25
Total	9,301	1.00	16,360	1.00	22,649	1.00

Age group	2020		2021		2022	
	Employed	Rate Hiring	Employed	Rate Hiring	Employed	Rate Hiring
<24 years old	1,798	0.19	4,625	0.28	6,376	0.28
>24 to <30 years old	1,661	0.18	3,408	0.21	4,787	0.21
>30 to <50	5,092	0.55	7,520	0.46	10,151	0.45
>50 to <55 years old	482	0.05	543	0.03	840	0.04
> 55 years old	268	0.03	264	0.02	495	0.02
Total	9,301	1.00	16,360	1.00	22,649	1.00

Race/color	2020		2021		2022	
	Employed	Rate Hiring	Employed	Rate Hiring	Employed	Rate Hiring
White	2,867	0.31	5,783	0.35	7,456	0.33
Asian	114	0.01	125	0.01	163	0.01
Black	585	0.06	1,500	0.09	2,371	0.10
Indigenous	4	0.00	12	0.00	36	0.00
Brown	5,636	0.61	8,145	0.50	10,615	0.47
Not informed	95	0.01	795	0.05	2,008	0.09
Total	9,301	1.00	16,360	1.00	22,649	1.00

By region	2020		2021		2022	
	Employed	Rate Hiring	Employed	Rate Hiring	Employed	Rate Hiring
North	594	0.06	1,182	0.07	791	0.03
Northeast	1,655	0.18	1,695	0.10	3,438	0.15
Midwest	1,297	0.14	1,292	0.08	1,730	0.08
Southeast	5,252	0.56	10,992	0.67	14,841	0.66
South	503	0.05	1,199	0.07	1,849	0.08
Total	9,301	1.00	16,360	1.00	22,649	1.00

*To meet new market demands, the presentation of GRI 401-1 data has an expanded format compared to the disclosed in the previous report. Historical data have also been revised to allow comparability.

New employee hires and employee turnover GRI 401-1

SIMPAR Group						
Total % and absolute number of terminations (voluntary + involuntary)	2020		2021		2022	
	Total %	Absolute	Total %	Absolute	Total %	Absolute
Voluntary	84%	7,896	71%	8,881	36%	6,911
Involuntary	16%	1,529	29%	3,654	64%	12,041
Total	100%	9,425	100%	12,535	100%	18,952
Total without occurrences and total with occurrences	2020		2021		2022	
	Absolute	Absolute	Absolute	Absolute	Absolute	Absolute
Without occurrences	4,171	8,399	4,136	12,090	6,862	18,952
With occurrences	5,254	4,136	8,399	12,090	6,862	18,952
Total	9,425	12,535	12,535	18,952	18,952	18,952
Total Terminations						
By gender (%)	2020		2021		2022	
	Voluntary	Involuntary	Voluntary	Involuntary	Voluntary	Involuntary
Men	84%	77%	86%	76%	74%	81%
Women	16%	23%	14%	24%	26%	19%
Total	100%	100%	100%	100%	100%	100%
Age range (absolute number)	2020		2021		2022	
	Voluntary	Involuntary	Voluntary	Involuntary	Voluntary	Involuntary
<24 years old	725	254	1,334	770	1,694	2,428
>24 to <30 years old	1,321	328	1,606	877	1,530	2,265
>30 to <50	4,720	858	4,986	1,820	3,330	6,343
>50 to <55 years old	512	57	459	113	207	527
> 55 years old	618	32	496	74	150	478
Total	7,896	1,529	8,881	3,654	6,911	12,041
Race/Color (absolute number)	2020		2021		2022	
	Voluntary	Involuntary	Voluntary	Involuntary	Voluntary	Involuntary
White	2,831	635	3,012	1,481	2,544	3,909
Asian	39	12	57	33	71	101
Black	433	70	731	243	591	1,037
Indigenous	1	1	7	3	6	14
Brown	4,414	783	4,827	1,832	3,407	5,878
Total	178	28	247	62	292	1,102
Total	7,896	1,529	8,881	3,654	6,911	12,041

New employee hires and employee turnover GRI 401-1

By Region (absolute number)	2020		2021		2022	
	Voluntary	Involuntary	Voluntary	Involuntary	Voluntary	Involuntary
North	409	50	485	114	453	651
Northeast	1,057	88	1,023	288	654	1,677
Midwest	1,215	283	1,075	394	587	916
Southeast	4,594	1,007	5,558	2,510	4,675	7,907
South	621	101	740	348	542	890
Total	7,896	1,529	8,881	3,654	6,911	12,041

New employee hires and employee turnover GRI 401-1

SIMPAR Group ¹			
By gender	2020	2021	2022
	Rate Turnover	Rate Turnover	Rate Turnover
Men	43.11	35.77	44.29
Women	45.32	29.25	44.14
Total	43.48	34.47	44.26
Age group	2020	2021	2022
	Rate Turnover	Rate Turnover	Rate Turnover
<24 years old	37.42	34.86	57.64
>24 to <30 years old	43.14	36.66	47.83
>30 to <50	43.54	33.91	41.74
>50 to <55 years old	40.99	28.14	28.05
> 55 years old	62.56	39.28	32.29
Total	43.48	34.47	44.26
Race/color	2020	2021	2022
	Rate Turnover	Rate Turnover	Rate Turnover
White	42.20	33.27	40.73
Asian	27.72	22.61	38.31
Black	36.80	33.34	41.31
Indigenous	18.18	30.30	27.40
Brown	44.55	36.96	45.82
Not informed	87.29	20.74	61.90
Total	43.48	34.47	44.26

New employee hires and employee turnover GRI 401-1

SIMPAR Group ¹			
By region	2020	2021	2022
	Rate Turnover	Rate Turnover	Rate Turnover
North	29.67	24.22	49.09
Northeast	38.51	25.29	36.15
Midwest	73.61	73.38	69.91
Southeast	41.33	34.05	44.68
South	45.96	36.13	37.56
Total	43.48	34.47	44.26

1. For the turnover rate and totals, the disconnected/active*100 calculation rationale was used, respecting the values of the business units and this being the concept used by the company.

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

Total and average hours of training SIMPAR Group ¹						
	2020 ²		2021		2022 ³	
By gender	Total training hours	Average per employee	Total training hours	Average per employee	Total training hours	Average per employee
Men	126,664.49	7.01	156,653.25	5.37	371,530.46	11.07
Women	3,042.17	1.16	16,132.58	2.24	124,456.55	13.42
Total	129,706.66	5.98	172,785.83	4.75	495,987.01	11.58
Per employee category	Total training hours	Average per employee	Total training hours	Average per employee	Total training hours	Average per employee
Board	19.00	0.48	876.26	11.84	5,827.92	53.47
Management JSL ⁴	-	-	-	-	2,170.56	10.85
General-Management (Senior Management)	23.21	0.36	374.20	4.68	2,479.50	26.95
Area management	14.08	0.05	349.00	0.73	233.00	0.50
Store management	31.27	0.15	780.00	3.42	352.00	1.30
Coordination (Jr Management)	952.08	2.77	416.50	0.72	7,240.76	10.42
Supervision	806.87	1.85	81.00	0.11	22,442.04	24.21
Administration	5,449.46	1.00	60,102.61	7.01	51,151.83	5.00
Operational	122,410.69	8.42	106,269.44	4.32	393,395.00	13.67
Apprentices	0.00	0.00	3,316.16	3.73	9,113.21	10.15
Interns	0.00	0.00	220.66	2.40	1,567.61	11.88
Trainees ⁵	0.00	0.00	0.00	0.00	13.58	0.71
Total	129,706.66	5.98	172,876.83	4.75	495,987.01	11.58

1. The variation in training hours between 2021 and 2022 demonstrates the greater effectiveness in launching activities on the SAP Base (reference for the construction of this report), as well as reinforcement in training on Compliance, HSE and Institutional and Functional Integrations.
2. The 2020 data for SIMPAR holding are not added to these values, as the company was incorporated in November 2020.
3. The data for 2022 contains the sum of training carried out by the acquired companies: BMB and Truckvan (Grupo VAMOS), Autostar, Green and UAB (Grupo Automob). For JSL data, the indicator includes companies: Fadel, Marvel, Transmoreno, TPC and Rodomeu, not including Truckpad. The Company HM (VAMOS Group) is not considered in this report, since there is no information available for consolidation.
4. The classification of "JSL Management" was presented separately since the subsidiaries do not monitor the indicator with this type of opening.
5. By internal classification, in the administrative functional category, data referring to trainees were included.

Percentage of employees receiving regular performance and career development reviews GRI 404-3						
SIMPAR Group	2020		2021		2022	
By gender	Number of employees assessed	Percentage of employees assessed	Number of employees assessed	Percentage of employees assessed	Number of employees assessed	Percentage of employees assessed
Men	712	4%	1,777.24	6%	3,552	11%
Women	529	15%	1,445.76	20%	1,732	19%
Total	1,241	6%	3,223	9%	5,284	12%
Per employee category	Number of employees assessed	Percentage of employees assessed	Number of employees assessed	Percentage of employees assessed	Number of employees assessed	Percentage of employees assessed
Board	7	18%	47	63.51%	70	64.22%
General-Management (Senior Management)	39	61%	71	88.75%	95	89.62%
Area management	52	18%	95	19.79%	129	19.69%
Store management	146	69%	228	100.00%	271	100.00%
Coordination (Jr Management)	63	18%	401	68.90%	504	72.52%
Supervision	56	13%	251	32.72%	568	61.27%
Administration	326	6%	2,130	24.86%	3,175	31.01%
Operational	536	4%	0	0.00%	473	1.64%
Apprentice	0	0%	0	0.00%	0	0.00%
Internship	0	0%	0	0.00%	0	0.00%
Trainee	0	0%	0	0.00%	0	0.00%
Total	1,225	6%	3,223	8.86%	5,285	12%

Annual total compensation ratio ¹ GRI 2-21			
	2020	2021	2022
Highest paid individual/all employees' average ratio	3.70	51.40	105.02
	2020	2021	2022
Raise % to the total annual compensation of the organization's highest paid individual	0%	33%	35%
Average raise % to the total annual compensation of all employees	0%	458%	71%
Highest paid individual/all employees' average ratio	0.00	0.07	0.49

Wage gap			
% of Employees	2020	2021	2022
Employees paid minimum-wage	0.00%	1.91%	2.40%
Employees paid above minimum-wage	100.00%	98.09%	97.60%
Full-time employees paid with company shares	0.00%	0.00%	0.00%

1. To calculate the average annual total compensation of all employees, the rational used to calculate the average were the employees who are on the closing basis of their years (Dec 20, Dec 21 and Dec 22) for each business tower.

Ratios of standard entry level wage by gender compared to local minimum wage GRI 202-1

Ratios of entry-level wage (lowest salary paid by the company) compared to local minimum wage	2020	2021	2022
Ratio between minimum wage and entry wage for women	15.10	5.16	4.65
Ratio between minimum wage and entry wage for men	56.20	12.41	12.29

*Minimum wages were considered to be the lowest wages in the last month of each year of the study. All Group companies, including acquired companies, were considered.

Ratio of basic salary and remuneration of women to men GRI 405-2

SIMPAR	2020		2021		2022	
	Base salary	Compensation	Base salary	Compensation	Base salary	Compensation
Board						
Proportion	0.46	0.77	0.40	0.39	0.44	0.29
General Manager (Senior Management)						
Proportion	0.00	0.00	0.95	0.84	0.92	0.99
Area Manager						
Proportion	0.73	0.64	0.84	0.75	0.74	0.75
Coordination (Jr Management)						
Proportion	-	-	0.95	0.96	0.92	0.84
Supervision						
Proportion	-	-	0.99	1.01	1.26	1.13
Administration						
Proportion	0.06	0.05	0.47	0.41	0.48	0.44
Operational						
Proportion	-	-	0.10	0.09	0.00	0.00
Apprentices						
Proportion	-	-	0.89	0.79	0.97	0.87
Internship						
Proportion	-	-	0.92	2.15	1.01	0.94
Trainee						
Proportion	-	-	0.82	1.29	0.87	0.79

Parental leave GRI 401-3																		
Parental leave	SIMPAR		JSL		Movida		Vamos		CS Brasil		Automob		BBC		CS Infra		Total	
	M	W	M	W	M	W	M	W	M	W	M	W	M	W	M	W	M	W
Number of employees eligible for leave	150	208	22,828	4,626	3,612	2,571	2,267	549	2,755	295	1,809	984	52	26	75	16	33,548	9,275
Number of employees who have gone on leave in that period	6	6	440	98	112	100	31	15	48	5	8	15	2	0	2	0	649	239
Number of employees who have returned from leave in that period	5	5	432	85	107	93	29	14	48	5	8	14	2	0	2	0	633	216
Number of employees still on leave at the end of the period	6	4	418	60	105	60	30	11	48	5	8	12	2	0	2	0	619	152
Number of employees who remained at work for at least 12 months upon returning from leave	3	4	367	75	90	79	24	12	47	3	7	12	2	0	2	0	542	185
	M	W	M	W	M	W	M	W	M	W	M	W	M	W	M	W	M	W
Return rate	83.33%	83.33%	98.18%	86.73%	95.54%	93.00%	93.55%	93.33%	100%	100%	100%	93.33%	100%	0%	100%	0%	97.53%	90.38%
Retention rate	50.00%	66.67%	83.41%	76.53%	80.36%	79%	77.42%	80%	97.92%	60%	87.50%	80%	100%	0%	100%	0%	83.51%	77.41%

Work-related injuries GRI 403-9	
SIMPAR Group	2022
Work-related injuries*	Employees
Total man-hours worked	78,134,066
Number of recordable accidents	213
Recordable accident frequency rate	2.73
Number of accidents with serious consequences (except deaths)	68
Frequency rate of accidents with serious consequences	0.87
Number of fatal accidents	0
Death accident rate	0.00

*Outsourced workers and service providers are not included in the disclosure. Rates are calculated based on 1,000,000 hours worked. All information was taken from the Company's accident indicators.

Work-related ill health GRI 403-10			
SIMPAR Group ¹ Index of occupational diseases and death ²	2020	2021	2022
Number of cases of occupational diseases	0	0	0
Number of deaths due to occupational diseases	0	0	0
Rate of deaths due to occupational diseases	0	0	0

1. Simpar Group does not monitor data involving third parties and service providers.

2. Currently, VAMOS does not calculate occupational disease data. The company continues with the implementation planning of appropriate control by the end of 2023, for due reporting from 2024.

3. The follow-up is carried out through the PCMSO and at the moment we have no findings of casual connection due to the removal of employees due to professional illness at the SIMPAR outpatient clinic.

Supplier management

Activities, value chain and other business relationships GRI 2-6			
Supplier chain size indicators	2020	2021	2022
Total number of active suppliers	18,107	19,035	22,531
Number of critical/priority suppliers	7	7	9
New registered suppliers	3,480	4,249	5,725
Number of current contracts	1,423	988	1,823
Total expenditures with suppliers (R\$)	7,709,151,213.15	13,418,941,568.17	19,724,059,709.94
Expenditures with critical/priority suppliers (R\$)	3,591,718,194.22	6,437,862,021.87	9,512,916,862.63

Proportion of spending on local suppliers GRI 204-1			
SIMPAR Group ¹ Expenses with local suppliers	2020	2021	2022 ²
Expenses with all suppliers (R\$)	5,661,525,760.78	13,352,647,018.43	19,724,059,705.80
Expenses with local suppliers - same location as the operation ³ (R\$)	2,115,303,548.14	5,140,618,288.00	9,882,401,563.87
Percentage of expenses on local suppliers (%)	37.36%	38.50%	50.10%

1. Automob was not included in the data, since the company does not use the SAP system.
2. The expansion of the business and the acquisition of new companies contributed to the increase in volume.
3. We characterize local purchases as those made within the same state.

New suppliers that were screened using social criteria GRI 414-1			
SIMPAR Group ¹ Percentage of new suppliers selected based on social criteria ²	2020	2021	2022
Total number of new suppliers that were considered for hiring	0	4,249	5,725
Total number of new suppliers selected using social criteria	0	4,119	5,589
Percentage of new suppliers selected using social criteria	0%	96.94%	97.62%

1. Own funds: The high investment in 2020 was due to emergency actions to support society to cope with the Covid-19 pandemic. In 2022, funds were invested in selected projects and programs, as well as donations.
2. Incentivized funds: In 2022, the investments were made by the Group companies that calculated taxes payable, considering corporate and operational restructurings made. SIMPAR Group supported sports projects, care for the elderly, as well as children and adolescents at municipal, State and federal levels.

Operations with local community engagement, impact assessments, and development programs GRI 413-1			
% of operations that have implemented local community engagement, impact assessments and/or development programs ¹	2020	2021	2022
Social impact assessment, including gender impact assessments, based on participation processes	100.00%	99.9%	100.00%
Environmental impact assessments and continuous monitoring ²	0.27%	3.16%	100.00%
Public disclosure of the results of the environmental and social impact assessments	100.00%	100.00%	100.00%
Local development programs based on the needs of local communities	100.00%	89.70%	100.00%
Stakeholders engagement plan based on mapping	100.00%	96.02%	100.00%
Committees and processes of broad consultation of the local community including vulnerable groups	28.18%	36.60%	100.00%
Work councils, occupational health and safety commissions and other worker representative entities to discuss impacts	11.08%	26.61%	100.00%
Formal complaint processes by local communities	100.00%	99.59%	100.00%

1. Not considering branches located abroad.
2. Environmental impact assessments and continuous monitoring In 2022, a survey was carried out of the socio-environmental impacts arising from the Company's activities, evaluating all the activities of its business and, through this analysis, a Risk Matrix was prepared considering the EASG aspects.

Company social investment (R\$ thousand)			
	2020	2021	2022
Own resources ¹	13,037,500.00	5,172,938.74	3,723,321.66
Resources from incentives ²	3,863,223.10	6,594,408.37	2,214,590.15
Total	16,900,723.10	11,767,347.11	5,937,911.81

1. Own funds: The high investment in 2020 was due to emergency actions to support society to cope with the Covid-19 pandemic. In 2022, funds were invested in selected projects and programs, as well as donations.
2. Incentivized funds: In 2022, the investments were made by the Group companies that calculated taxes payable, considering corporate and operational restructurings made. SIMPAR Group supported sports projects, care for the elderly, as well as children and adolescents at municipal, State and federal levels.

Enviromental management

Energy consumption within the organization GRI 302-1			
SIMPAR Group			
Non-renewable (GJ)	2020	2021	2022 ¹
Diesel	3,776,750.25	5,823,205.47	6,944,467.91
Gasoline	68,407.59	68,729.84	100,096.73
Airplane Gasoline	417.25	0,00	12,972.69
LPG (Liquefied petroleum gas)	13,839.43	32,087.71	24,932.37
CNG (Compressed natural gas)	0.00	2,717.66	5,513.26
Total	3,859,414.52	5,926,740.68	7,087,982.96
Renewable (GJ)	2020	2021	2022
Hydrous ethanol	143,577.77	165,342.51	209,512.85
Anhydrous Ethanol	5,232.5	16,961.52	22,610.58
Biodiesel	1,237.13	677,006.21	719,898.59
Total	150,566.91	859,310.24	952,022.03
Energy consumed (GJ)	2020	2021	2022
Electricity	164,140.90	307,148.71	233,911.61
Non-renewable	116,850.20	198,829.84	51,166.99
Renewable	51,166.99	108,530.70	182,744.63
Heating	0.00	0.00	0.00
Cooling	0.00	0.00	0.00
Steam	0.00	0.00	0.00
Total	164,140.90	307,360.54	233,911.61
Energy sold/exported (GJ)	2020	2021	2022
Electricity	0.00	0.00	0.00
Heating	0.00	0.00	0.00
Cooling	0.00	0.00	0.00
Steam	0.00	0.00	0.00
Total	0.00	0.00	0.00
Total energy consumed (GJ)	2020	2021	2022
Non-renewable fuels	3,859,414.32	5,926,740.68	7,087,982.96
Renewable fuels	150,566.91	859,310.24	952,022.03
Electricity	164,140.90	307,360.54	233,911.61

Energy consumption within the organization GRI 302-1			
SIMPAR Group			
TOTAL	4,174,122.33	7,093,411.46	8,273,916.59

Total fuel consumed, percentage of natural gas and percentage of renewable TR-RO-110a.3 / TR-AF-110a.3			
SIMPAR (holding)	2020	2021	2022
Total fuel consumed	0.00	0.00	1,475.90
% of fuel consumed in natural gas.	0.00%	0.00%	0.00%
% of fuel consumed in renewable fuel	0.00%	0.00%	29.42%

Energy consumption outside the organization GRI 302-2			
SIMPAR (holding)			
Energy consumed outside the company per activity (GJ)	2020	2021	2022
Logistics	2,259,854.20	18,118,624.90	15,524,334.44
Final consumption of products sold	4,429,252.47	4,955,394.79	5,914,713.18
Total	6,689,106.67	23,074,019.69	21,439,047.62

Note1: Brazilian GHG Protocol Program calculation tool, version 2022.1.1

Energy Intensity GRI 302-3			
SIMPAR Group			
Electrical Intensity	2020	2021	2022
GJ inside	4,174,122.33	7,093,411.34	8,273,916.61
GJ outside	6,689,106.67	14,637,367.46	21,439,047.62
Total electricity consumption	9,807.57	13,866.22	24,381.29
Energy intensity	1,107.64	1,567.17	1,218.66

Water consumption GRI 303-5			
SIMPAR Group	2020	2021	2022
Total water consumption from all areas in mega liters	392.67	565	490.43
Total water consumption of all water-stressed areas in mega liters	0.00	0.00	343.21
Changes in water storage (ML)	0.00	0.00	0.00

Note 1: The energy intensity considers all the SIMPAR Group's energy sources.

Note 2: CS Porto Aratu, a subsidiary of CS Infra, has its data included only in the calculations for 2022.

Water withdrawal GRI 303-3							
SIMPAR Group		2020		2021		2022	
Total volume of water withdrawn from all areas and from areas with water stress, per source (ML)		All areas	Areas with water stress	All areas	Areas with water stress	All areas	Areas with water stress
I. SURFACE WATER (TOTAL)		0.00	0.00	0.00	0.00	0.00	0.00
Freshwater		0.00	0.00	0.00	0.00	0.00	0.00
Other water		0.00	0.00	0.00	0.00	0.00	0.00
II. GROUNDWATER (TOTAL)		2.68	2.68	9.73	9.73	9.90	9.90
Freshwater		2.68	2.68	9.73	9.73	9.90	9.90
Other water		0.00	0.00	0.00	0.00	0.00	0.00
III. MARINE WATERS (TOTAL)		0.00	0.00	0.00	0.00	0.00	0.00
Freshwater		0.00	0.00	0.00	0.00	0.00	0.00
Other water		0.00	0.00	0.00	0.00	0.00	0.00
IV. PRODUCED WATER (TOTAL)		0.00	0.00	0.00	0.00	0.00	0.00
Freshwater		0.00	0.00	0.00	0.00	0.00	0.00
Other water		0.00	0.00	0.00	0.00	0.00	0.00
V. WATER FROM THIRD PARTIES (PURCHASED) (TOTAL)		290.16	0.00	426.24	0.00	480.80	122.73
Freshwater		280.36	0.00	410.14	0.00	239.92	0.00
Other water		0.00	0.00	0.00	0.00	0.00	0.00
Total water withdrawn by third parties per source	v.1. Surface water	0.00	0.00	0.00	0.00	0.00	0.00
	v.2. Groundwater	0.00	0.00	0.00	0.00	0.00	0.00
	v.3. Marine waters	0.00	0.00	0.00	0.00	0.00	0.00
	v.4. Produced water	0.00	0.00	0.00	0.00	0.00	0.00
Volume of water withdrawn (ML)		292.8	2.7	436.0	9.7	490.7	132.6

1. Considering consumption equals withdrawal. For 2022, water consumption from areas with water stress was calculated based on the WRI Aqueduct Water Risk Atlas.

2. The data of the company VAMOS are not considered in the values submitted, since the company does not have control of water withdrawal. Some of its operational units rely on a system of water reutilization, used to reuse washing processes, which reduces purchases.

Direct (Scope 1) GHG emissions (GEE) TR-RO-110a.1/TR-AF-110a.1 + GRI 305-1				
SIMPAR holding	2019	2020	2021	2022
Mobile combustion	0.00	0.00	0.00	1,023.21
Stationary combustion	0.00	0.00	0.00	0.00
Fugitive combustion	0.00	0.00	0.00	0.23
Solid waste and effluents	0.00	0.00	0.00	0.00
Biogenic emissions	0.00	0.00	0.00	25.40
Total	0.00	0.00	0.00	1,048.84
JSL	2019	2020	2021	2022
Mobile combustion	277,704.28	251,576.35	389,392.95	439,744.37
Stationary combustion	3,459.65	1,221.08	2,535.02	1,948.14
Fugitive combustion	2.49	1,318.59	23,189.27	6,687.16
Solid waste and effluents	0.00	0.00	124.87	684.58
Biogenic emissions	0.00	0.00	0.00	51,511.57
Total	281,166.42	254,116.01	415,242.12	500,575.83
Movida	2019	2020	2021	2022
Mobile combustion	2,157.84	1,640.42	2,214.70	4,080.67
Stationary combustion	126.17	115.57	130.26	117.10
Fugitive combustion	15.18	0.18	70.89	70.85
Solid waste and effluents	0.00	0.00	0.00	0.00
Biogenic emissions	0.00	0.00	0.00	13,715.71
Total	2,299.19	1,756.17	2,415.85	17,984.33
Vamos	2019	2020	2021	2022
Mobile combustion	1,130.11	1,187.44	1,965.49	3,069.51
Stationary combustion	120.12	0.47	0.00	0.00
Fugitive combustion	2.01	0.00	0.00	0.00
Solid waste and effluents	0.00	0.00	81.89	81.90
Biogenic emissions	0.00	0.00	0.00	908.45
Total	1,252.24	1,187.91	2,047.37	4,059.86
CS Brasil	2019	2020	2021	2022
Mobile combustion	43,141.90	27,387.68	25,453.16	37,020.37
Stationary combustion	118.89	1.28	5.15	4.89
Fugitive combustion	0.14	14.38	0.33	0.22
Solid waste and effluents	0.00	0.00	0.00	0.00
Biogenic emissions	0.00	0.00	0.00	4,306.27
Total	43,260.93	27,403.34	25,458.64	41,331.75

Direct (Scope 1) GHG emissions (GEE) TR-RO-110a.1/TR-AF-110a.1 + GRI 305-1				
Automob ¹	2019	2020	2021	2022
Mobile combustion	267.67	180.92	211.85	306.70
Stationary combustion	0.00	0.00	0.00	0.00
Fugitive combustion	0.00	0.00	0.00	0.15
Solid waste and effluents	0.00	0.00	0.00	0.00
Biogenic emissions	0.00	0.00	0.00	75.20
Total	267.67	180.92	211.85	382.05
BBC	2019	2020	2021	2022
Mobile combustion	0.00	0.00	0.00	7.51
Stationary combustion	0.00	0.00	0.00	0.00
Fugitive combustion	0.00	0.00	0.00	0.00
Solid waste and effluents	0.00	0.00	0.00	0.00
Biogenic emissions	0.00	0.00	0.00	4.21
Total	0.00	0.00	0.00	11.72
CS Infra	2019	2020	2021	2022
Mobile combustion	0.00	0.00	17,303.13	20,098.46
Stationary combustion	0.00	0.00	1,394.56	147.98
Fugitive combustion	0.00	0.00	13.32	45.28
Solid waste and effluents	0.00	0.00	165,839.62	133,466.79
Biogenic emissions	0.00	0.00	0.00	50,641.37
Total	0.00	0.00	184,550.62	204,399.88
SIMPAR Group	2019	2020	2021	2022
Mobile combustion	324,401.80	281,972.81	436,541.28	505,350.79
Stationary combustion	3,824.83	1,338.39	4,064.99	2,218.11
Fugitive combustion	19.82	1,333.15	23,273.81	6,803.91
Solid waste and effluents	0.00	0.00	166,046.38	134,233.28
Biogenic emissions	0.00	0.00	0.00	121,188.20
Total	328,246.45	284,644.34	463,880.07	635,561

Note 1: Gases considered in the calculation were CO₂, CH₄, N₂O, HFCs. The other gases are not generated in the companies that make up SIMPAR.

Note 2: Brazilian GHG Protocol Program calculation tool, version 2022.1.1 (IPCC AR5).

Note 3: Base year: 2019.

1. Biogenic emissions

Energy indirect (Scope 2) GHG emissions GRI 305-2				
SIMPAR (holding)	2019	2020	2021	2022
Based on location	0.00	0.00	0.00	11.68
JSL	2019	2020	2021	2022
Based on location	2,779.78	2,290.64	6,007.60	1,445.19
Biogenic emissions	0.00	0.00	0.00	0.00
Movida	2019	2020	2021	2022
Based on location	742.00	560.57	1,456.51	494.94
Biogenic emissions	0.00	0.00	0.00	0.00
Vamos	2019	2020	2021	2022
Based on location	178.52	139.71	420.54	267.76
Biogenic emissions	0.00	0.00	0.00	0.00
CS Brasil	2019	2020	2021	2022
Based on location	109.34	127.56	79.85	27.07
Biogenic emissions	0.00	0.00	0.00	0.00
Automob	2019	2020	2021	2022
Based on location	148.04	93.93	202.32	89.70
Biogenic emissions	0.00	0.00	0.00	0.00
BBC	2019	2020	2021	2022
Based on location	0.00	0.00	0.00	0.00
Biogenic emissions	0.00	0.00	0.00	0.00
CS Infra	2019	2020	2021	2022
Based on location	0.00	0.00	842.23	208.54
Biogenic emissions	0.00	0.00	0.00	0.00
SIMPAR Group	2019	2020	2021	2022
Based on location	0.00	0.00	0.00	0.00
Biogenic emissions	0.00	0.00	0.00	0.00
Scope 2	2019	2020	2021	2022
Based on location	3,957.68	3,212.40	9,009.04	2,544.88

Note 1: As the companies that make up SIMPAR acquire electricity from the grid, the reduction that occurred in 2022 compared to 2021 is due to less activation of thermoelectric plants, which drastically reduced the emission factor.

Note 2: The gas included in the calculation was CO₂e. Emission factor already converts directly to equivalent CO₂.

Note 3: Brazilian GHG Protocol Program calculation tool, version 2022.1.1 (IPCC AR5).

Note 4: Base year: 2019.

Other indirect (Scope 3) GHG emissions GRI 305-3				
SIMPAR (holding)	2019	2020	2021	2022
Category 6	0.00	0.00	161.31	163.28
Category 7	0.00	0.00	485.96	568.62
Biogenic emissions	0.00	0.00	0.00	0.00
Total	0	0	647.27	731.90
JSL	2019	2020	2021	2022
Category 1	2,992.35	2,145.28	2,168.94	2,544.41
Category 3	0.00	0.00	123,235.68	137,677.18
Category 4	138,072.22	150,323.20	166,510.20	166,317.12
Category 5	0.00	0.00	1,661.21	3,130.14
Category 6	0.00	0.00	674.82	1,213.37
Category 7	21,660.42	21,815.59	23,987.85	33,448.00
Category 11	148,464.88	0.00	0.00	0.00
Biogenic emissions	0.00	0.00	0.00	16,497.23
Total	311,189.87	174,284.07	318,238.70	360,827.45
Movida	2019	2020	2021	2022
Category 1	3,390.49	2,555.60	4,130.62	7,040.23
Category 3	1,207.98	968.13	1,210.20	2,115.74
Category 4	2,473.75	2,710.38	3,014.11	4,832.52
Category 5	45.55	46.14	483.46	346.36
Category 6	1,016.70	185.47	276.19	1,364.37
Category 7	5,529.38	5,081.37	7,126.96	8,706.44
Category 8	1,678.31	1,399.02	1,912.76	2,375.90
Category 9	9,119.83	8,474.71	12,544.00	11,136.77
Category 13	360,972.19	383,596.54	441,016.66	560,525.67
Well to tank	61,223.70	65,939.01	83,243.35	133,073.94
Tank to wheel	299,748.49	317,657.53	357,773.31	427,451.73
Biogenic emissions	0.00	0.00	0.00	300,129.61
Total	385,434.17	405,017.35	471,714.96	898,573.61
Vamos	2019	2020	2021	2022
Category 1	283.37	235.82	354.34	1,160.48
Category 3	0.00	0.00	221.18	775.47
Category 5	0.00	0.00	16.41	151.68
Category 6	152.63	130.99	328.14	1,018.92
Category 7	1,492.73	1,518.13	2,025.21	3,017.63

Other indirect (Scope 3) GHG emissions GRI 305-3				
Category 13	499,785.67	601,878.37	892,522.11	1,786,766.38
Well to tank	0.00	46,671.83	209,732.44	419,119.03
Tank to wheel	499,785.67	555,206.54	682,789.67	1,367,647.34
Biogenic emissions	0.00	0.00	0.00	159,584.70
Total	501,714.40	603,763.31	895,467.39	1,952,475.26
CS Brasil	2019	2020	2021	2022
Category 1	648.62	424.42	503.70	429.59
Category 3	0.00	0.00	8,104.27	8,400.97
Category 5	0.00	0.00	36.52	95.54
Category 6	222.08	98.87	129.82	191.06
Category 7	0.00	0.00	4,043.53	4,818.30
Category 13	120,873.76	67,757.36	33,105.32	24,105.73
Well to tank	0.00	0.00	7,433.83	5,062.08
Tank to wheel	120,873.76	67,757.36	25,671.49	19,043.65
Biogenic emissions	0.00	0.00	0.00	3,163.57
Total	121,744.46	68,280.65	45,923.16	41,204.75
Automob ¹	2019	2020	2021	2022
Category 6	0.00	0.00	0.00	7.82
Category 7	848.68	688.25	691.97	4,676.57
Biogenic emissions	0.00	0.00	0.00	0.00
Total	848.68	688.25	691.97	4,684.39
BBC	2019	2020	2021	2022
Category 3	0.00	0.00	0.00	1.03
Category 6	0.00	13.42	3.56	14.38
Category 7	42.96	76.94	100.27	131.94
Biogenic emissions	0.00	0.00	0.00	0.00
Total	42.96	90.36	103.82	147.35
CS Infra	2019	2020	2021	2022
Category 2	0.00	0.00	0.00	8.90
Category 3	0.00	0.00	5,907.59	6,415.31
Category 4	0.00	0.00	2,045.31	3,322.70
Category 5	0.00	0.00	0.00	0.97
Category 6	0.00	0.00	182.72	140.59
Category 7	0.00	0.00	2.50	331.65
Biogenic emissions	0.00	0.00	0.00	0.00
Total	0.00	0.00	8,138.12	10,578.06

Other indirect (Scope 3) GHG emissions GRI 305-3				
SIMPAR Group	2019	2020	2021	2022
Category 1	7,314.83	5,361.12	7,157.60	11,174.71
Category 2	0.00	0.00	0.00	8.90
Category 3	1,207.98	968.13	138,678.92	155,385.69
Category 4	140,545.97	153,033.58	171,569.62	174,472.34
Category 5	45.55	46.14	2,197.60	3,724.69
Category 6	1,391.41	428.75	1,756.55	4,113.79
Category 7	29,574.17	29,180.28	38,464.25	55,699.15
Category 8	1,678.31	1,399.02	1,912.76	375.90
Category 9	9,119.83	8,474.71	12,544.00	11,136.77
Category 10	0.00	0.00	0.00	0.00
Category 11	148,464.88	0.00	0.00	0.00
Category 12	0.00	0.00	0.00	0.00
Category 13	981,631.62	1,053,232.27	1,366,644.09	2,371,397.78
Well to tank	61,223.70	112,610.84	300,409.62	557,255.05
Tank to wheel	920,407.92	940,621.43	1,066,234.47	1,814,142.72
Biogenic emissions	0.00	0.00	0.00	479,733.06
Total	1,320,974.54	1,252,123.99	1,740,925.39	3,269,222.78

Note 1: Base year: 2019.

Greenhouse gas (GHG) emissions intensity GRI 305-4				
SIMPAR Group	2019	2020	2021	2022
Emissions ²	1,390,684.27	1,379,566.56	1,875,003.67	2,640,443.78
Revenue	9,686.20	9,807.57	13,866.22	24,381.29
Total GHG emissions intensity index	143.57	140.66	135.22	108.30

1. Bond emissions: Numerator is the total emissions of scopes 1, 2 and 3 using the approach presented in the contracting of SIMPAR's Sustainability Linked Bond enhanced to include fuel life cycle emissions, i.e., Well-To-Wheel. The indicator considers: Scope 1 and 2, Mobile C., Stationary C., Fugitive and Electricity; Scope 3, categories 4 and 13.

2. The gases included in the calculations are: CO₂, CH₄, N₂O, HFCs.

Reduction of Greenhouse gas (GHG) emissions GRI 305-5				Reduction of Greenhouse gas (GHG) emissions GRI 305-5				Reduction of Greenhouse gas (GHG) emissions GRI 305-5			
SIMPAR (Holding) (tonCO ₂ e)				Vamos (tonCO ₂ e)				BBC (tonCO ₂ e)			
Scope 1				Scope 1				Scope 1			
2019 to 2020	2020 to 2021	2021 to 2022		2019 to 2020	2020 to 2021	2021 to 2022		2019 to 2020	2020 to 2021	2021 to 2022	
- 0	0	1,023.44		-64.33	859.47	1,104.04		0	0	7.51	
Scope 2				Scope 2				Scope 2			
0	0	11.68		-38.81	280.83	-152.77		0	0	0	
Scope 3				Scope 3				Scope 3			
0	647.27	84.63		102,048.91	291,704.08	897,423.17		47.40	13.46	43.53	
JSL (tonCO ₂ e)				CS Brasil (tonCO ₂ e)				CS Infra (tonCO ₂ e)			
Scope 1				Scope 1				Scope 1			
-27,050.41	161,126.11	33,822.14		-15,857.59	-1,944.70	11,566.84		184,550.62	-30,792.11	1,104.04	
Scope 2				Scope 2				Scope 2			
-489.14	3,716.96	-4,562.41		18.22	-47.71	-52.78		0	842.23	-633.69	
Scope 3				Scope 3				Scope 3			
-136,905.80	143,954.63	26,091.52		-53,463.81	-22,357.49	-7,881.98		0	8,138.12	2,082.00	
Movida (tonCO ₂ e)				Automob (tonCO ₂ e)				SIMPAR Group (tonCO ₂ e)			
Scope 1				Scope 1				Scope 1			
-543.01	659.68	1,852.77		-86.75	30.94	95.00		-43,602.10	179,235.73	50,492.73	
Scope 2				Scope 2				Scope 2			
-181.44	895.94	-961.57		-54.11	108.40	-112.62		-745.28	5,796.65	-6,464.16	
Scope 3				Scope 3				Scope 3			
19,583.18	66,697.61	126,729.04		-160.43	3.72	3,992.42		-68,850.55	488,801.40	1,048.564.33	

Note 1: When comparing emissions in 2022 and 2021, we find that all towers have reduced Scope 2 impact. This is due to the 2022 emission factor being 65% lower than the 2021 factor. As for Scope 1, the reduction was driven by the operation of CS Infra as a result of the operation of Ciclus.

Note 2: Gases considered in the calculation were CO₂, CH₄, N₂O.

Note 3: Base year: 2019.

Note 4: Brazilian GHG Protocol Program calculation tool, version 2022.1.1 (IPCC AR5).

Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions TR-RO-120a.1/TR-AF-120a.1 + GRI 305-7									
	SIMPAR	JSL ²	Movida ³	Vamos	CS Brasil	Automob	BBC	CS Infra	Total
NOX	0.01	1,041.85	102.32	3.00	5.41	1.83	3.18	3.16	1,160.70
SOX ¹	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Persistent organic pollutants (POP)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Volatile Organic Compounds (VOCs)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Hazardous Air Pollutants (HAP)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Particulate matter (PM)	0.00	8.31	5.31	0.04	0.05	0.02	0.03	0.03	8.48
Particulate matter (PM10)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Carbon Monoxide (CO)	0.16	136.84	0.00	5.20	1.74	1.03	1.18	0.89	147.04
Other standard categories of air emissions identified in relevant laws and regulations	0.00	0.00	1,051.38	0.00	0.00	0.00	0.00	0.00	1,051.38
Total	0.17	1,187.00	1,153.70	8.24	7.20	2.88	4.39	4.08	1,213.96

Note 1: The indicator was calculated based on scope 1, with the exception of Movida which considered scope 1 and 3.

1. The emissions of SOX gases, persistent organic pollutants (POP), volatile organic compounds (VOC) and hazardous air pollutants (HAP) are not monitored, as they are not a legal requirement for the Company.

2. The calculation carried out considers the fuels that JSL purchases (Scope 1) and fuel consumption by third-party drivers and contractors (Scope 3). The increase in NOX, PM and CO emissions are linked to the increase in fuel consumption, intrinsic to the Company's activities. When looking at diesel consumption, consumption increased by around 10%, following the organic growth of the Company and its operations.

3. For Movida, the following emission factor was considered for each fuel: Diesel - light commercial emission factor, Gasoline - light flex vehicle emission factor, and Ethanol - light flex vehicle emission factor.

Waste generated <small>GRI 306-3</small>			
	2020	2021	2022 ¹
Non-hazardous waste			
Unserviceable used tires	814.16	194.19	644.12
Paper/cardboard/plastic	32.74	12.38	431.89
Metals	706.82	72.90	764.12
Wood	0.00	0.06	24.61
Air filter	0.00	0.44	2.79
Domestic/Organic ¹	1,135.87	769.85	1,854.76
Sanitary Effluent	0.00	0.00	1,587.80
Biological sludge	0.00	0.00	708.76
Other Waste	0.00	0.72	3,614.17
Subtotal	2,689.59	1,050.54	9,633.02
Hazardous waste			
Used lubricating oil (OLUC)	136.98	41.95	424.69
Automotive batteries	2,052.08	4.37	59.14
Class I waste - contaminated	505.58	97.62	504.67
Contaminated canisters	0.00	0.00	1.19
Bulbs	0.00	0.00	0.00
Oil filter	0.00	0.35	110.36
Leachate	0.00	0.00	711.49
Contaminated soil	0.00	0.00	54.16
Electronic scrap	0.00	0.00	0.00
Other waste	0.00	9.75	862.17
Subtotal	2,694.64	154.04	2,727.86
Total	5,384.23	1,204.58	12,360.88

1. The waste considered in Domestic/organic waste is common landfill waste, such as sweeping waste, common waste collection and kitchen waste.

Note 1: The data was based on the Declarations of Waste Movements on the platforms of the environmental agencies and destinations of the companies meeting the specifications (Sigor, Siniir, Feam, Fepam, among others). It should be noted that due to the diversity of businesses, waste generation is specific to each unit.

Note 2: In 2022, there were advances in the corporate management of waste at JSL and its subsidiaries. Data from 127 JSL units were analyzed, of which 56 units carry out active waste handling.

Note 3: Movida started monitoring waste indicators in 2021.

Note 4: CS Brasil started using the platform that manages the indicator in July 2021.

Note 5: Waste Management is carried out through the Vertown VG platform, where each operation inserts the collection request, monitors the withdrawal, legal documentation (MTR and CDF) the entire process until destination.

Note 6: Waste data referring to CS Infra started to be disclosed from the 2022 report, with Ciclus being incorporated into the company in October 2021. CS Infra Porto Aratu - CSPA was taken over in June 2022, therefore its data were added only from the second half.

Note 7: 98.31 tons of waste were generated, coming from outsourced companies and the headquarters of CS Grãos do Piauí, a company of the CS Infra group.

Waste diverted from disposal GRI 306-4							
Non-hazardous waste		2020	2021	2022			
Unserviceable used tires		814.16	194.19	564.68			
Paper/cardboard/plastic		32.74	12.38	328.28			
Metals		706.82	72.90	621.34			
Wood		0.00	0.06	24.14			
Air filter		0.00	0.44	2.60			
Domestic/Organic ¹		0.00	0.72	168.16			
Sanitary Effluent		0.00	0.00	1,588.80			
Biological sludge		0.00	0.00	710.76			
Other waste		0.00	0.00	1,553.44			
Subtotal		1,553.72	280.69	5,562.19			
Hazardous waste		2020	2021	2022			
Used lubricating oil (OLUC)		0.00	41.95	408.48			
Automotive batteries		1,554.00	4.37	30.79			
Class I waste - contaminated		0.00	105.02	438.86			
Contaminated canisters		1,554.00	0.00	1.00			
Bulbs		4,248.64	0.00	2.00			
Oil filter		0.00	0.35	112.64			
Leachate		1,554.00	0.00	848.51			
Contaminated soil		0.00	0.00	59.16			
Electronic scrap		1,554.00	0.00	6.00			
Other Waste		4,248.64	0.01	862.76			
Subtotal		0.00	151.70	2,770.19			
Total		1,554.00	432.39	8,332.38			
Non-hazardous waste		Within the organization	Outside the organization	Within the organization	Outside the organization	Within the organization	Outside the organization
Preparation for reuse		0.00	2,694.64	0.00	13.14	0.00	67.44
Recycling		0.00	0.00	0.74	266.31	0.00	1,642.49
Other recovery operations		0.00	0.00	0.00	0.00	0.00	1,539.62
Subtotal		0.00	2,694.64	0.74	279.45	0.00	3,249.54
Hazardous waste		Within the organization	Outside the organization	Within the organization	Outside the organization	Within the organization	Outside the organization
Preparation for reuse		0.00	0.00	0.00	0.00	0.00	56.09
Recycling		0.00	1,554.00	0.00	9.13	0.00	227.95
Other recovery operations		0.00	0.00	0.00	97.62	0.00	2,065.51
Subtotal		0.00	1,554.00	0.00	106.75	0.00	2,349.55
Total		0.00	4,248.64	0.74	386.20	0.00	5,599.09

1. The waste considered in Domestic/organic waste is common landfill waste, such as sweeping waste, common waste collection and kitchen waste.

Note 1: The units do not have waste storage for long periods, therefore, we do not consider waste generated and not destined.

Note 2: Movida started monitoring waste indicators in 2021.

Note 3: Regarding the VAMOS Group, the units do not have waste storage for long periods, therefore, it does not monitor waste generated and not intended for filling out the spreadsheet. Indicator monitoring was implemented in 2022.

Waste directed to disposal GRI 306-5			
Non-hazardous waste	2020	2021	2022
Unserviceable used tires	0.00	0.00	51.50
Paper/cardboard/plastic	0.00	0.00	101.02
Metals	0.00	0.00	51.37
Wood	0.00	0.00	0.50
Air filter	0.00	0.00	0.14
Domestic/Organic ¹	1,274.67	974.89	891.43
Other Waste	0.00	19.57	2,990.93
Subtotal	1,274.67	994.46	4,086.89
Hazardous waste	2020	2021	2022
Used lubricating oil (OLUC)	0	0.00	16.22
Automotive batteries	0	0.00	28.35
Class I waste - contaminated	0	2.33	66.19
Oil filter	0	0	0.72
Other Waste	0	62.84	6.00
Subtotal	0	65.17	117.48
Total	1,274.67	1,059.63	4,204.37

Waste directed to disposal GRI 306-5						
Non-hazardous waste	Within the organization	Outside the organization	Within the organization	Outside the organization	Within the organization	Outside the organization
Incineration with energy recovery	0.00	0.00	0.00	0.00	0.00	0.00
Incineration without energy recovery	0.00	0.00	0.00	0.00	0.00	14.13
Landfill	138.80	0.00	167.15	0.00	67.23	3,144.00
Other recovery operations	0.00	0.00	0.00	0.00	535.35	101.21
Subtotal	138.80	0.00	167.15	0.00	602.58	3,259.34
Hazardous waste	Within the organization	Outside the organization	Within the organization	Outside the organization	Within the organization	Outside the organization
Incineration with energy recovery	0.00	0.00	0.00	0.00	0.00	0.00
Incineration without energy recovery	0.00	0.00	0.00	0.00	0.00	66.46
landfill	0.00	0.00	0.00	757.40	0.00	155.85
Other recovery operations	0.00	0.00	0.00	0.00	0.00	0.00
Subtotal	0.00	0.00	0.00	757.40	0.00	222.31
Total	138.80	0.00	167.15	757.40	602.58	3,481.65

1. The waste considered in Domestic/organic waste is common landfill waste, such as sweeping waste, common waste collection and kitchen waste.

Note 1: In 2022, JSL compiled data for 56 units that handle waste.

Note 2: The data was based on the Declarations of Waste Movements on the platforms of the environmental agencies (Sigor, Sinir, Feam, Fepam, among others).

Note 3: Movidia started monitoring waste indicators in 2021.

Note 4: Regarding the VAMOS Group, the units do not have waste storage for long periods, therefore, waste generated and not intended for filling out the spreadsheet was disregarded. In addition, there was no control, adopted from 2022.

Note 5: CS Brasil started monitoring the indicators in July 2021.

Note 6: In 2022, the Company invested more than R\$ 533,399,000.00 in environmental activities.

GRI and SASB index



GRI content index

Statement of use: SIMPAR SA has reported in accordance with the GRI Standards for the period 01/01/2022 to 31/12/2022

GRI 1 used: GRI 1: Foundation 2021

Applicable GRI Sector Standard(s): Not applicable

GRI standard/ Other source	Disclosure	Location	OMISSION			GRI sector	Global Compact	SDG
			Requirement(s) omitted	Reason	Explanation			
GENERAL DISCLOSURES								
GRI 2: General Disclosures 2021	2-1 Organizational details	18,22						
	2-2 Entities included in the organization's sustainability reporting	4, 22						
	2-3 Reporting period, frequency and contact point	4						
	2-4 Restatements of information	4						
	2-5 External assurance	4, 151						
	2-6 Activities, value chain and other business relationships	18, 22, 59, 81, 126						
	2-7 Employees	53, 85, 113					6	8 e 10
	2-8 Workers who are not employees	118						8
	2-9 Governance structure and composition	38, 41						5 e 16
	2-10 Nomination and selection of the highest governance body	38						5 e 16
	2-11 Chair of the highest governance body	38, 49						16
	2-12 Role of the highest governance body in overseeing the management of impacts	49						16

GRI standard/ Other source	Disclosure	Location	Requirement(s) omitted	OMISSION		GRI sector	Global Compact	SDG
				Reason	Explanation			
GRI 2: General Disclosures 2021	2-13 Delegation of responsibility for managing impacts	41, 42						
	2-14 Role of the highest governance body in sustainability reporting	4, 41, 42						
	2-15 Conflicts of interest	46						16
	2-16 Communication of critical concerns	38, 47, 49						
	2-17 Collective knowledge of the highest governance body	38, 39		Information unavailable/incomplete	The Company did not have in 2022 a process for developing the knowledge of the highest body of governance.			
	2-18 Evaluation of the performance of the highest governance body	-						
	2-19 Remuneration policies	55		Not applicable	The evaluation processes, as well as their criteria, are being discussed internally. SIMPAR has increased its efforts to formally institute them.			
	2-20 Process to determine remuneration	55						
	2-21 Annual total compensation ratio	123						
	2-22 Statement on sustainable development strategy	12						
	2-23 Policy commitments	19, 43, 46, 66					10	16
	2-24 Embedding policy commitments	41, 43						16
	2-25 Processes to remediate negative impacts	46, 47						16
	2-26 Mechanisms for seeking advice and raising concerns	46, 49					10	16
	2-27 Compliance with laws and regulations	48, 81						
	2-28 Membership associations	81						
	2-29 Approach to stakeholder engagement	10						
	2-30 Collective bargaining agreements	57					3	8

GRI standard/ Other source	Disclosure	Location	OMISSION			GRI sector	Global Compact	SDG
			Requirement(s) omitted	Reason	Explanation			
MATERIAL TOPICS								
GRI 3: Material Topics 2021	3-1 Process to determine material topics	5						
	3-2 List of material topics	5						
ECONOMIC PERFORMANCE								
GRI 3: Material Topics 2021	3-3 Management of material topics	78					7	8, 9 e 13
GRI 201: Economic Performance 2016	201-1 Direct economic value generated and distributed	78, 79					-	8 e 9
	201-2 Financial implications and other risks and opportunities due to climate change	46, 69, 71					7	13
MARKET PRESENCE								
GRI 3: Material Topics 2021	3-3 Management of material topics	22					6	1, 5 e 8
GRI 202: Market Presence 2016	202-1 Ratios of standard entry level wage by gender compared to local minimum wage	55, 124					6	1, 5 e 8
	202-2 Proportion of senior management hired from the local community	53, 118					6	8
INDIRECT ECONOMIC IMPACTS								
GRI 3: Material Topics 2021	3-3 Management of material topics	29, 51, 61, 78						1, 3, 5, 8, 9 e 11
GRI 203: Indirect Economic Impacts 2016	203-1 Infrastructure investments and services supported	61						5, 9 e 11
	203-2 Significant indirect economic impacts	61						1, 3 e 8

GRI standard/ Other source	Disclosure	Location	Requirement(s) omitted	OMISSION		GRI sector	Global Compact	SDG
				Reason	Explanation			
PROCUREMENT PRACTICES								
GRI 3: Material Topics 2021	3-3 Management of material topics	59						8
GRI 204: Procurement Practices 2016	204-1 Proportion of spending on local suppliers	60, 126						8
ANTI-CORRUPTION								
GRI 3: Material Topics 2021	3-3 Management of material topics	46, 47, 49					10	16
GRI 205: Anti-corruption 2016	205-1 Operations assessed for risks related to corruption	46, 81					10	16
	205-2 Communication and training about anti-corruption policies and procedures	46, 82, 83		Information unavailable/incomplete	SIMPAR does not control business partners communicated about anti-corruption policies and procedures.		10	16
	205-3 Confirmed incidents of corruption and actions taken	46, 84					10	16
ANTI-COMPETITIVE BEHAVIOR								
GRI 3: Material Topics 2021	3-3 Management of material topics	46, 49						16
GRI 206: Anti-competitive Behavior 2016	206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	46, 84						16
TAX								
GRI 3: Material Topics 2021	3-3 Management of material topics	51						1, 10 e 17
GRI 207: Tax 2019	207-1 Approach to tax	51						1, 10 e 17
	207-2 Tax governance, control, and risk management	51						1, 10 e 17
	207-3 Stakeholder engagement and management of concerns related to tax	51						1, 10 e 17

GRI standard/ Other source	Disclosure	Location	Requirement(s) omitted	OMISSION		GRI sector	Global Compact	SDG
				Reason	Explanation			
ENERGY								
GRI 3: Material Topics 2021	3-3 Management of material topics	75					7, 8 e 9	7, 8, 12 e 13
GRI 302: Energy 2016	302-1 Energy consumption within the organization	75, 127					7 e 8	7, 8, 12 e 13
	302-2 Energy consumption outside of the organization	75, 127					8	7, 8, 12 e 13
	302-3 Energy intensity	75, 128					8	7, 8, 12 e 13
	302-4 Reduction of energy consumption	-			There was no reduction in energy in 2022.		8 e 9	7, 8, 12 e 13
WATER AND EFFLUENTS								
GRI 3: Material Topics 2021	3-3 Management of material topics	75					7 e 8	6 e 12
GRI 303: Water and Effluents 2018	303-1 Interactions with water as a shared resource	75					8	6 e 12
	303-2 Management of water discharge-related impacts	75					8	6
	303-3 Water withdrawal	75, 128					7 e 8	6
	303-4 Water discharge	75					7 e 8	6
	303-5 Water consumption	75					8	6
BIODIVERSITY								
GRI 3: Material Topics 2021	3-3 Management of material topics	46, 69					8	6, 14 e 15
	304-2 Significant impacts of activities, products and services on biodiversity	-			Not applicable	The nature of significant direct and indirect impacts on biodiversity must be verified in the businesses of the SIMPAR Groups subsidiaries. Not applicable for the holding company.	8	6, 14 e 15

GRI standard/ Other source	Disclosure	Location	Requirement(s) omitted	OMISSION		GRI sector	Global Compact	SDG
				Reason	Explanation			
EMISSIONS								
GRI 3: Material Topics 2021	3-3 Management of material topics	49, 69, 72					7, 8 e 9	3, 12, 13, 14 e 15
	305-1 Direct (Scope 1) GHG emissions	73					7 e 8	3, 12, 13, 14 e 15
	305-2 Energy indirect (Scope 2) GHG emissions	73, 129					7 e 8	3, 12, 13, 14 e 15
	305-3 Other indirect (Scope 3) GHG emissions	73, 130					7 e 8	3, 12, 13, 14 e 15
GRI 305: Emissions 2016	305-4 GHG emissions intensity	73, 131					8	13, 14 e 15
	305-5 Reduction of GHG emissions	73, 132					8 e 9	13, 14 e 15
	305-6 Emissions of ozone-depleting substances (ODS)	-		Not applicable	The indicator is not applicable to the business of holding.		7 e 8	3 e 12
	305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	73, 133					7 e 8	3, 12, 14 e 15
WASTE								
GRI 3: Material Topics 2021	3-3 Management of material topics	28, 76					8	3, 6, 11 e 12
	306-1 Waste generation and significant waste-related impacts	76					8	3, 6, 11 e 12
	306-2 Management of significant waste-related impacts	76					8	3, 6, 11 e 12
GRI 306: Waste 2020	306-3 Waste generated	76, 134					8	3, 11 e 12
	306-4 Waste diverted from disposal	76, 135					8	3, 11 e 12
	306-5 Waste directed to disposal	76, 136					8	3, 11 e 12

GRI standard/ Other source	Disclosure	Location	Requirement(s) omitted	OMISSION		GRI sector	Global Compact	SDG
				Reason	Explanation			
SUPPLIER ENVIRONMENTAL ASSESSMENT								
GRI 3: Material Topics 2021	3-3 Management of material topics	59					8	-
GRI 308: Supplier Environmental Assessment 2016	308-1 New suppliers that were screened using environmental criteria	59		Information unavailable/incomplete	SIMPAR does not have environmental assessment criteria for suppliers.		8	-
EMPLOYMENT								
GRI 3: Material Topics 2021	3-3 Management of material topics	53					6	3, 5, 8 e 10
	401-1 New employee hires and employee turnover	53, 119, 120, 121					6	5, 8 e 10
GRI 401: Employment 2016	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	55					-	3, 5 e 8
	401-3 Parental leave	55, 125					6	5 e 8
LABOR/MANAGEMENT RELATIONS								
GRI 3: Material Topics 2021	3-3 Management of material topics	53					3	8
GRI 402: Labor/Management Relations 2016	402-1 Minimum notice periods regarding operational changes	-		Not applicable	The collective agreements do not contain deadlines established or operational changes, but SIMPAR seeks to keep all employees informed in relation to operational changes, at least 15 days in advance.		3	8
OCCUPATIONAL HEALTH AND SAFETY								
GRI 3: Material Topics 2021	3-3 Management of material topics	56						8 e 16

GRI standard/ Other source	Disclosure	Location	Requirement(s) omitted	OMISSION		GRI sector	Global Compact	SDG
				Reason	Explanation			
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	56					-	8
	403-2 Hazard identification, risk assessment, and incident investigation	56					-	8
	403-3 Occupational health services	56					-	8
	403-4 Worker participation, consultation, and communication on occupational health and safety	56					-	8 e 16
	403-5 Worker training on occupational health and safety	56					-	8
	403-6 Promotion of worker health	56					-	3
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	56					-	8
	403-8 Workers covered by an occupational health and safety management system	56					-	8
	403-9 Work-related injuries	56, 125					-	3, 8 e 16
	403-10 Work-related ill health	56, 125					-	3, 8 e 16

TRAINING AND EDUCATION

GRI 3: Material Topics 2021	3-3 Management of material topics	55					6	4, 5, 8 e 10
	404-1 Average hours of training per year per employee	55, 122					6	4, 5, 8 e 10
GRI 404: Training and Education 2016	404-2 Programs for upgrading employee skills and transition assistance programs	55					-	8
	404-3 Percentage of employees receiving regular performance and career development reviews	55, 123					6	5, 8 e 10

GRI standard/ Other source	Disclosure	Location	Requirement(s) omitted	OMISSION		GRI sector	Global Compact	SDG
				Reason	Explanation			
DIVERSITY AND EQUAL OPPORTUNITY								
GRI 3: Material Topics 2021	3-3 Management of material topics	54					6	5, 8 e 10
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	53, 114, 117					6	5 e 8
	405-2 Ratio of basic salary and remuneration of women to men	55, 124					6	5, 8 e 10
NON-DISCRIMINATION								
GRI 3: Material Topics 2021	3-3 Management of material topics	46, 47, 59					6	5 e 8
GRI 406: Non-discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	47, 84					6	5 e 8
FREEDOM OF ASSOCIATION AND COLLECTIVE BARGAINING								
GRI 3: Material Topics 2021	3-3 Management of material topics	57					3	8
GRI 407: Freedom of Association and Collective Bargaining 2016	407-1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	57, 59					3	8
CHILD LABOR								
GRI 3: Material Topics 2021	3-3 Management of material topics	46, 59					5	8 e 16
GRI 408: Child Labor 2016	408-1 Operations and suppliers at significant risk for incidents of child labor	59					5	8 e 16

GRI standard/ Other source	Disclosure	Location	Requirement(s) omitted	OMISSION		GRI sector	Global Compact	SDG
				Reason	Explanation			
FORCED OR COMPULSORY LABOR								
GRI 3: Material Topics 2021	3-3 Management of material topics	46, 59					4	8
GRI 409: Forced or Compulsory Labor 2016	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	59, 60					4	8
SECURITY PRACTICES								
GRI 3: Material Topics 2021	3-3 Management of material topics	43, 56, 81					1	16
GRI 410: Security Practices 2016	410-1 Security personnel trained in human rights policies or procedures	4, 56, 84					1	16
RIGHTS OF INDIGENOUS PEOPLES								
GRI 3: Material Topics 2021	3-3 Management of material topics	61					1	2
GRI 411: Rights of Indigenous Peoples 2016	411-1 Incidents of violations involving rights of indigenous peoples	61					1	2
LOCAL COMMUNITIES								
GRI 3: Material Topics 2021	3-3 Management of material topics	43, 61					1	
GRI 413: Local Communities 2016	413-1 Operations with local community engagement, impact assessments, and development programs	61, 126					1	-
	413-2 Operations with significant actual and potential negative impacts on local communities	61					1	-
SUPPLIER SOCIAL ASSESSMENT								
GRI 3: Material Topics 2021	3-3 Management of material topics	59					2	5, 8 e 16
GRI 414: Supplier Social Assessment 2016	414-1 New suppliers that were screened using social criteria	59					2	5, 8 e 16
	414-2 Negative social impacts in the supply chain and actions taken	59, 126		Not applicable	SIMPAR Group does not evaluate suppliers after approval, but studies the possibility of implementing the due diligence reassessment process of active critical suppliers with defined frequency.		2	5, 8 e 16

GRI standard/ Other source	Disclosure	Location	Requirement(s) omitted	OMISSION		GRI sector	Global Compact	SDG
				Reason	Explanation			
PUBLIC POLICY								
GRI 3: Material Topics 2021	3-3 Management of material topics	59, 60					10	16
GRI 415: Public Policy 2016	415-1 Political contributions	46, 48					10	16
CUSTOMER HEALTH AND SAFETY								
GRI 3: Material Topics 2021	3-3 Management of material topics	48						16
GRI 416: Customer Health and Safety 2016	416-1 Assessment of the health and safety impacts of product and service categories	57						16
MARKETING AND LABELING								
GRI 3: Material Topics 2021	3-3 Management of material topics	57						16
GRI 417: Marketing and Labeling 2016	417-3 Incidents of non-compliance concerning marketing communications	48		Not applicable	SIMPAR S.A. does not have cases of non-compliance with laws and/or voluntary codes regarding marketing communication, including advertising, promotion and sponsorship.		-	16
CUSTOMER PRIVACY								
GRI 3: Material Topics 2021	3-3 Management of material topics	48						16
GRI 418: Customer Privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	48						16
INOVATION								
GRI 3: Material Topics 2021	3-3 Management of material topics	48						

SASB content index

Topic	Code	Accounting Metrics	Page or answer
INDUSTRIES: ¹ASSET MANAGEMENT & CUSTODY ACTIVITIES ²ROAD TRANSPORTATION AND ³AIR FREIGHT & LOGISTICS			
Incorporation of Environmental, Social, and Governance Factors in Investment Management & Advisory¹	FN-AC-410a.2	Description of approach to incorporation of environmental, social, and governance (ESG) factors in investment and/or wealth management processes and strategies	34, 42, 72
Business Ethics¹	FN-AC-510a.1	Total amount of monetary losses as a result of legal proceedings associated with fraud, insider trading, anti-trust, anti-competitive behavior, market manipulation, malpractice, or other related financial industry laws or regulations	84
	FN-AC-510a.2	Description of whistleblower policies and procedures	46, 49
	TR-RO-110a.1 / TR-AF-110a.1	Gross global Scope 1 emissions	129
Greenhouse Gas Emissions^{2 3}	TR-RO-110a.2 / TR-AF-110a.2	Discussion of long-term and short-term strategy or plan to manage Scope 1 emissions, emissions reduction targets, and an analysis of performance against those targets	69, 72
	TR-RO-110a.3 / TR-AF-110a.3	(1) Total fuel consumed, (2) percentage natural gas, (3) percentage renewable	127
Air Quality^{2 3}	TR-RO-120a.1 / TR-AF-120a.1	Air emissions of the following pollutants: (1) NOx (excluding N ₂ O), (2) SOx, and (3) particulate matter (PM10)	133
Driver Working Conditions²	TR-RO-320a.3	Description of approach to managing shortterm and long-term driver health risks	The approach to this audience begins in the selection process, with candidate evaluation, going through institutional integration, safety, health and environment, in addition to the business itself in which it will work, with follow-up, specific training, safety campaigns and evaluation throughout the 12 months. Actions related to the well-being and safety of professionals gained a new look due to the Covid-19 pandemic, with services provided via <i>Ligado em Você</i> for employees and family members.
Activity Metrics²	TR-RO-000.C	Number of employees, number of truck drivers	114

KPMG Auditores Independentes Ltda.
Rua Verbo Divino, 1400 - Parte, Chácara Santo Antônio,
CEP 04719-911, São Paulo - SP
Caixa Postal 79518 - CEP 04707-970 - São Paulo - SP - Brasil
Telefone 55 (11) 3940-1500
kpmg.com.br

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

(A free translation of the original report in Portuguese, containing the Assurance Report).

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

INTRODUCTION

We have been engaged by Simpar S.A. ("Company") to present our limited assurance report on the non-financial information included in the "Integrated Annual Report 2022" of Simpar S.A., for the year ended December 31, 2022.

Our limited assurance does not extend to prior period information or to any other information disclosed in conjunction with the Integrated Annual Report, including any embedded images, audio files or videos.

RESPONSIBILITIES OF SIMPAR S.A.'S MANAGEMENT

The management of Simpar S.A. is responsible for:

- select and establish appropriate criteria for the elaboration of the information contained in the Integrated Annual Report;
- prepare the information in accordance with the criteria and guidelines of the Global Reporting Initiative (GRI - Standards) and with the CPC 09 Guidance - Integrated Reporting, correlated with the Basic Conceptual Framework of Integrated Reporting, prepared by the International Integrated Reporting Council (IIRC);
- design, implement, and maintain internal control over information relevant to the preparation of Integrated Annual Report that is free from material misstatement, whether due to fraud or error.

RESPONSIBILITY OF THE INDEPENDENT AUDITORS

Our responsibility is to express a conclusion on the non-financial information included in the Integrated Annual Report 2022, based on the limited assurance engagement conducted in accordance with Technical Communication CTO 07/2022 issued by the CFC, and based on NBC TO 3000 - Assurance Engagements other than Audits and Reviews, also issued by the CFC, which is equivalent to international standard ISAE 3000 - Assurance engagements other than audits or reviews of historical financial information, issued by the International Auditing and Assurance Standards Board (IAASB). These standards require compliance by the auditor with ethical requirements, independence, and other responsibilities relating to it, including the application of the Brazilian Quality Control Standard (NBC PA 01) and, therefore, the maintenance of a comprehensive quality control system, including documented policies and procedures on compliance with ethical requirements, professional standards, and applicable legal and regulatory requirements.

Additionally, the standards require that the work be planned and performed with the objective of obtaining limited assurance that the non-financial information in the Integrated Annual Report 2022, taken as a whole, is free from material misstatement.

A limited assurance engagement conducted in accordance with NBC TO 3000 (ISAE 3000) mainly consists of inquiries to Simpar S.A.'s management and other Simpar S.A.'s professionals who are involved in the preparation of information, as well as the application of analytical procedures to obtain evidence that enables us to conclude, in a limited assurance manner, on the information taken as a whole. A limited assurance engagement also requires the performance of additional procedures when the independent auditor becomes aware of matters that lead him to believe that the information disclosed in the Integrated Annual Report 2022, taken as a whole, may present material misstatements.

The procedures selected were based on our understanding of the aspects relating to the compilation, materiality and presentation of the information contained in the Integrated Annual Report 2022, other circumstances of the engagement and our consideration of areas and the processes associated with the material information disclosed in the Integrated Annual Report 2022 where material misstatements could exist. The procedures comprised, among others:

- a. planning the work, considering the materiality of the aspects for Simpar S.A.'s activities, the relevance of the information disclosed, the volume of quantitative and qualitative information and the operating and internal control systems that served as a basis for the preparation of the information contained in the Integrated Annual Report 2022.
- b. the understanding of the calculation methodology and the procedures for the compilation of the indicators through inquiries with the managers responsible for the preparation of the information;
- c. the application of analytical procedures on the quantitative information and inquiries on the qualitative information and its correlation with the indicators disclosed in the information contained in the Integrated Annual Report 2022; and
- d. for the cases in which the non-financial data correlate with indicators of a financial nature, the confrontation of these indicators with the accounting statements and/or accounting records.
- e. analysis of the processes for preparing the Report and its structure and content, based on the Content and Quality Principles of the Sustainability Reporting Standards of the Global Reporting Initiative - GRI and with the CPC 09 Guidance - Integrated Reporting (which correlates to the Basic Conceptual Framework of Integrated Reporting, prepared by the International Integrated Reporting Council - IIRC);
- f. evaluation of the sampled non-financial indicators (2-1, 2-2, 2-3, 2-4, 2-5, 2-6, 2-7, 2-8, 2-9, 2-10, 2-11, 2-12, 2-13, 2-14, 2-15, 2-16, 2-17, 2-18, 2-22, 2-23, 2-24, 2-25, 2-26, 2-27, 2-29, 3-1, 3-2, 3-3, 201-1, 203-2, 204-1, 205-3, 206-1, 207-3, 302-1, 303-5, 304-2, 308-1, 401-1, 403-1, 404-2, 405-1, 407-1, 408-1, 409-1, 410-1, 413-2, 414-1, 416-1, 417-3, 418-1);
- g. understanding the calculation methodology and the procedures for the compilation of the indicators through interviews with the managers responsible for the preparation of the information;
- h. analysis of the reasonableness of the justifications for the omission of performance indicators associated with aspects and topics indicated as material in the Company's materiality analysis.

The limited assurance work also comprised adherence to the guidelines and criteria of the GRI - Standards elaboration framework applicable in the preparation of the information included in the Integrated Annual Report 2022.

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

SCOPE AND LIMITATIONS

The procedures performed in limited assurance work vary in nature and timing, and are smaller in extent than in reasonable assurance work. Consequently, the level of assurance obtained in limited assurance work is substantially lower than that which would be obtained if reasonable assurance work had been performed. If we had performed reasonable assurance work, we could have identified other issues and possible distortions that may exist in the information contained in the Report. Therefore, we do not express an opinion on this information.

Non-financial data are subject to more inherent limitations than financial data, given the nature and diversity of the methods used to determine, calculate or estimate these data. Qualitative interpretations of materiality, relevance, and accuracy of the data are subject to individual assumptions and judgments. Additionally, we did not perform any work on data reported for prior periods, nor in relation to future projections and targets.

The preparation and presentation of sustainability indicators followed the GRI - Standards criteria and, therefore, are not intended to ensure compliance with social, economic, environmental or engineering laws and regulations. These standards do, however, provide for the presentation and disclosure of any non-compliance with such regulations when significant sanctions or fines are incurred. Our assurance report must be read and understood in this context, inherent to the selected criteria (GRI - Standards).

CONCLUSION

Based on the procedures performed, described in this report and the evidence obtained, nothing has come to our attention that causes us to believe that the non-financial information included in the Integrated Annual Report for the year ended December 31, 2022 of Simpar S.A., have not been prepared, in all material respects, in accordance with the Sustainability Reporting Standards of the Global Reporting Initiative – GRI and with the Guidance CPC 09 - Integrated Reporting (which correlates to the Integrated Reporting Framework prepared by the International Integrated Reporting Council - IIRC).

São Paulo, April 28th, 2023

KPMG Auditores Independentes Ltda.
CRC 2SP014428/O-6
Original report in portuguese signed by

SEBASTIAN YOSHIZATO SOARES
Accountant CRC 1SP257710/O-4

Credits and corporate information

COORDINATING AREAS

Sustainability, Corporate Communication and Investor Relations

MATERIALITY AND CONSULTING PROCESS GRI

Ybyra Sustentabilidade

WRITING, EDITING, AND PROOFREADING

KMZ Content

GRAPHIC DESIGN AND LAYOUT

Alastra, Comunica

PHOTOS

Disclosure

CORPORATE INFORMATION

SIMPAR Administrative Headquarters

+55 (11) 2377-7000 | Av. Saraiva, 400, Brás Cubas.
Mogi das Cruzes - SP - CEP 08745-140

SIMPAR Headquarters GRI 2-1

+55 (11) 3154-4000 | Rua Doutor Renato Paes de Barros, 1.017, 9º andar. Itaim Bibi - São Paulo - SP
CEP 04530-001 | www.SIMPAR.com.br

Investor Relations Area

+55 (11) 2377 7178 | ri@SIMPAR.com.br |
<https://ri.SIMPAR.com.br/>