



Wilson, Sons



Sustainability Report 2024



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Message from the CEO

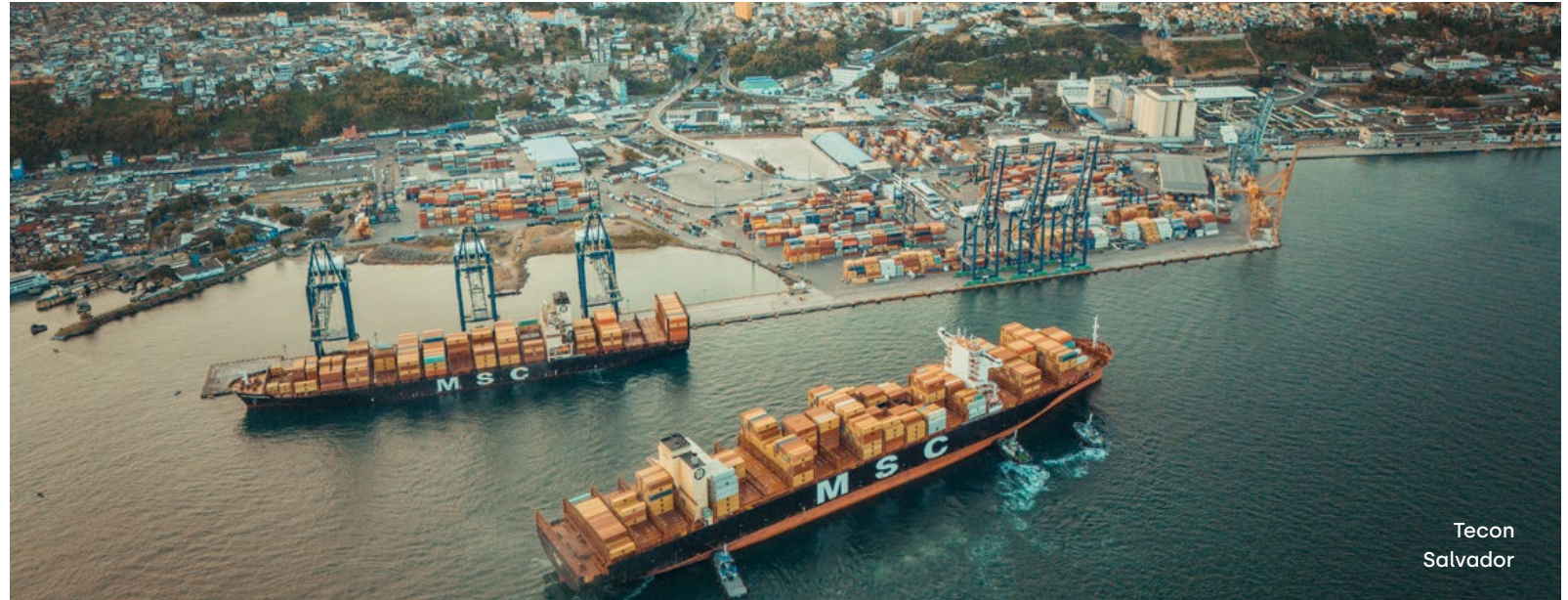
GRI 2-22

Having been in business for over 187 years, Wilson Sons continues to drive industry development and create value for Brazil and the rest of the globe via innovation and operational excellence.

The year 2024 was marked by significant achievements that consolidated Wilson Sons' leadership position in the maritime and port logistics sector.

In 2024, we faced external challenges that tested our resilience and responsiveness. Events such as geopolitical and climate crises have profoundly impacted global supply chains, with effects on the offshore energy industry. Navigation restrictions on strategic routes, such as the Red Sea and the Panama Canal, brought volatility to trade flows, requiring agility and adaptability to minimise these impacts.

With resilience and robustness, we successfully faced these adversities. The dedication of our management and the commitment of the team allowed us to deliver robust results, preserve operational performance and strengthen our market position. This same determination is rooted in our commitment to ethics and integrity, the foundations of our business. We value the diversity of perspectives and experiences that enrich our decisions and drive innovation.



As a reflection of excellent performance, in 2024 we observed a 0.7% increase in net income, a 20.5% growth in revenue and a 28.6% increase in EBITDA, confirming that we are on the right path.

The Towage segment has consolidated itself as the most representative in our operation. We recorded a 3.3% increase in port manoeuvres in towage operations, driven by the growth in the volume of ships and the improvement in the cargo mix, with emphasis on the transportation of grains, iron ore and general cargo.

At the Salvador container terminal, we are reaping the rewards of recent investments, such as the construction of a new berth and the implementation of a new direct service connecting

the North and Northeast regions from Brazil to Asia, resulting in a historic record of cargo handling at the terminal, totalling 504.2 thousand TEU (20-foot container unit).

In July 2024, the Salvador container terminal achieved the highest monthly container handling in its history, moving 43,750 TEUs were handled compared to the previous record of 43,431.

In 2024, we overcame the climate tragedy in Rio Grande do Sul and reaffirmed our commitment to excellence and improvement by boosting Rio Grande container terminal operations, which continuously seeks to improve its processes and expand your service portfolio.

Main achievements

Rio Grande container terminal [\(Learn more here\)](#)



Through years of investment and strategic planning, the first regular cargo transshipment service of the Da Prata River was inaugurated.

Tecon Salvador [\(Learn more here\)](#)



The new direct route to Asia, combined with the significant growth in the volume of transshipments, demonstrates the ability of the Salvador container terminal to adapt quickly to changes in the global market.

Corporate [\(Learn more here\)](#)



The Company achieved significant results by being recognized as 1st place in the 100 Open Startups ranking in the transportation and logistics category, receiving the Transparency Award, and earning 1st place in Petrobras' Best Suppliers Award, in the Maritime Logistics category.

Additionally, Wilson Sons implemented a Sustainable Procurement Policy, guiding the acquisition of goods and services through responsible and sustainability-aligned practices.

Sustainability [\(Learn more here\)](#)



The Rio Grande container terminal completed one year of operation with over 70% certified renewable electricity, eliminating 38% of the Company's scope 2 emissions.

This year, we implemented a strategic project to convert the Rio Grande container terminal, offering a regular feeder service for the transshipment at our terminal, mainly bound for the Far East.

Enhancing port operations has a positive impact on the entire logistics chain, streamlining foreign trade and fostering efficiency, innovation, and cooperation within the sector. This, in turn, directly benefits the region's economic activities, driving a virtuous cycle of growth that stimulates new businesses, expands investment opportunities, and strengthens strategic sectors, including industry, transportation, and technology. The increase in cargo handling at port terminals also benefits other economic segments, such as the services sector, which is expanding to meet the growing demand for transportation, storage and distribution.

Revenue was further enhanced by the greater use of the offshore support vessel fleet, a consequence of the increased demand for our services. In addition, higher daily rates contributed to an exceptionally positive performance.

We work to promote the safety, quality and efficiency of our services, delivering consistent results that generate trust in our customers and partners. For us, safety is a core value of our practices. In all our activities, the protection of people and the environment always comes first. This posture allows us to gain recognition from customers and suppliers for their commitment to efficient operations and world-class management, aimed at minimising risks.

Focusing on these long-lasting relationships, we have remained committed to our customers, constantly seeking to exceed their expectations through customized and efficient solutions that meet the most complex market demands. The success of our strategy depended not only on a single solution, but on a set of coordinated and supplementary efforts that allowed us to overcome market challenges.

We have also intensified our efforts to minimise the impacts of our operations through new sustainable initiatives. In 2024 tugboats used Onshore Power Supply (OPS) over 40% more than in 2023, instead of using their own diesel generators, and we delivered the sixth and final vessel in the first series of twin-fin hull tugboats, which can reduce carbon emissions by up to 14% due to enhanced hydrodynamic efficiency. We also advanced in studies for the incorporation of biofuels in the tugboat fleet, in addition to using more than 70% renewable energy, with certificates, in the Rio Grande container terminal, which resulted in the reduction of 38% of the Company's scope 2 emissions.

In a turbulent 2024, we have a highly qualified and committed team, whose effort and commitment were essential to achieve the goals and achievements of the last year. Wilson Sons leaders and teams build this story daily, engaged in the corporate Purpose and aware of the relevance that port infrastructure has for Brazilian society. In innovation, we reached the first place in the 100 Open Startups ranking, reaffirming our commitment to the search for disruptive solutions and our role as a reference in the sector. These results demonstrate how our strategic vision and investment in human and technological development sustain our growth and resilience in the face of challenges, whatever they may be.

We renew our commitment to the to the promising opportunities ahead, aligning with positive market expectations for 2025. The performance of our business model, supported by assertive investments, sustainable practices and optimised cost management, reinforces our leadership position in the logistics and maritime sector. With continued emphasis on maximizing asset utilization, operational safety,



and disciplined capital allocation, we remain committed to transforming the industry and delivering positive outcomes for our stakeholders.

We remain committed to generating significant benefits for our partners, employees, shareholders, to the society and the environment. Together we work to transform realities and deliver better futures. We invite you to reflect with us on the learnings and achievements that have shaped our trajectory.

We extend an invitation to you to contemplate the accomplishments and teachings that have influenced our trajectory.

Arnaldo Calbucci
CEO

Introduction

Recognised for its extensive experience of more than 187 years, Wilson Sons has nationwide coverage and offers complete solutions to more than five thousand customers.



Wilson Sons
shipyard

About the report

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

The Sustainability Report is published annually with the objective of informing the different audiences about how the Company manages, in an integrated manner, the environmental, social and economic risks, impacts and opportunities in all segments in which it operates.

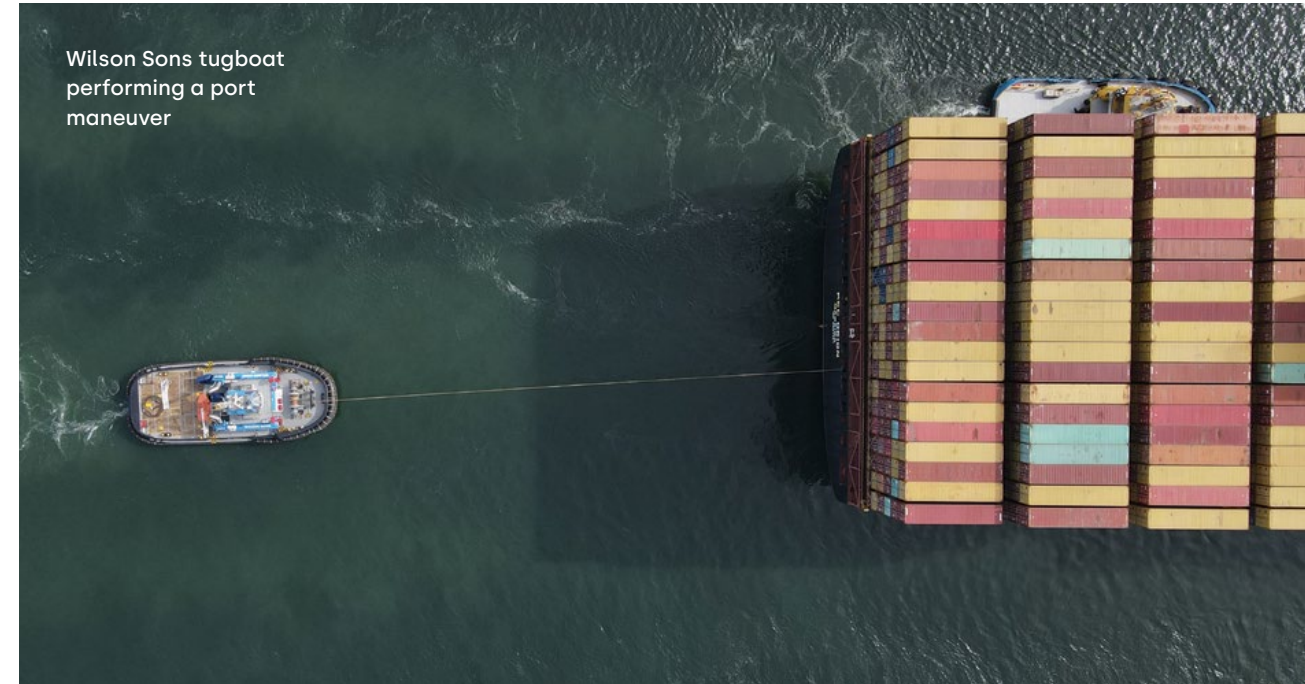
This publication has been prepared in accordance with the Global Reporting Initiative (GRI) reporting standards, considered an international reference for sustainability management communication. This publication also highlights Wilson Sons' efforts to manage risks and opportunities associated with the impacts of climate change on its business. Thus, the content on this topic is in line with the international framework TCFD (Task Force on Climate-related Financial Disclosures).

The data provided reflect the Company's performance between 1st January and 31 December 2024, covering the container terminals, logistics centre, towage, offshore support base, shipyard, shipping agencies, international logistics (Allink subsidiary) and platform supply vessels through the joint venture Wilson Sons Ultra Tug (WSUT). In

the annual financial statements, prepared in accordance with International Financial Reporting Standards (IFRS), these companies are consolidated according to the accounting pronouncement referring to Investment in Associate, Subsidiary and Joint Venture.

The scope of the sustainability report includes complete information from direct and indirect subsidiaries, covering Wilson Sons shipyards, Rio Grande container terminal, Salvador container terminal, Wilson Sons Shipping Services (Shipping Agency), Wilson Sons Terminals and Logistics (Logistics Centre Santo André and Allink Transportes Internacionais) and Wilson Sons Maritime Services (Towage and Offshore support bases).

The Company uses the proportionality premise to determine the GRI indicators of the dual materiality subjects to be reported, taking into account the level of involvement in its subsidiaries and joint ventures. This process ensures that the sustainability report reliably reflects the impact of the Company and its most relevant operations, promoting transparency and alignment with the expectations of stakeholders. Thus, the report



Wilson Sons tugboat performing a port maneuver

also presents information on the most relevant indicators of Allink Transportes Internacionais, a subsidiary with a 50% stake, and Wilson Sons Ultratug Participações (WSUT), a direct joint venture with a 50% stake.

The financial data, obtained from the financial statements, and the data related to the inventory of greenhouse gases were assured by an independent external audit. The report was approved by the executive board of Wilson Sons on 30/05/2025, and published on 25/06/2025.

Readers have at their disposal the email sustentabilidade@wilsonsons.com.br to send comments and suggestions on Wilson Sons' 2024 Sustainability Report.

Enjoy your reading!

2024 Highlights

28.8%
of increase in general handling of TEUs (1,370.4) in container terminals compared to 2023

188.8%
of increase in the transshipment on Rio Grande container terminal

14%
reduction in GHG emissions relative to revenue

Tecon Salvador was ranked the **6th best** cargo terminal in the world (up to 500,000 TEUs per year), according to CPPI¹
¹ Container Port Performance Index

BRL 2.9 billion
in revenue
20.5% growth compared to 2023

BRL 488.6 million
net income
20.7% growth compared to 2023

BRL 1.3 billion
EBITDA, reaching a record
28.6% growth compared to 2023

0.20
Frequency rate of accidents

1st place
in the 100 Open Startups Ranking

113 thousand
training hours promoted, an increase of 58.8% compared to 2023

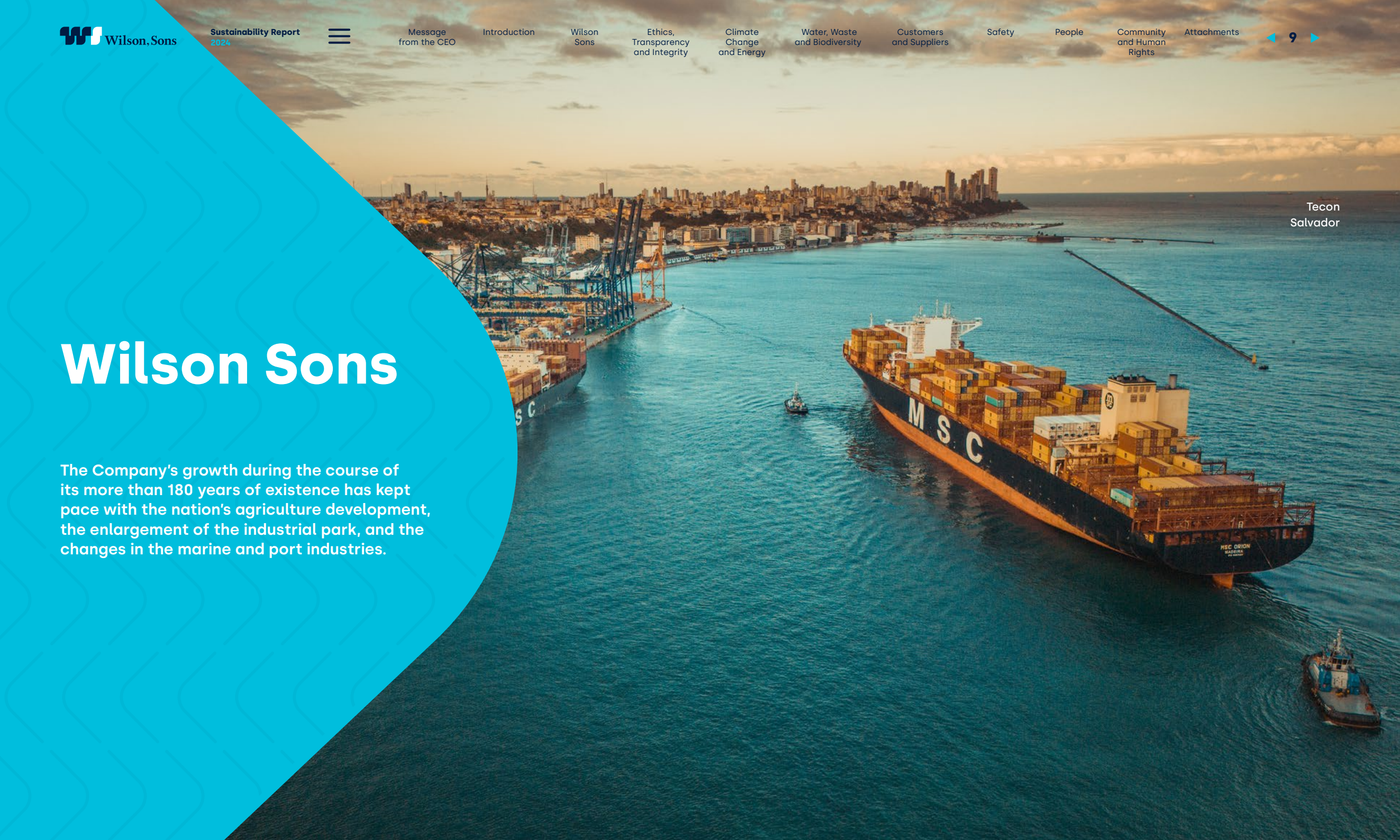
BRL 7.8 million
of social investment, 18% more compared to 2023

90 thousand
people benefitted by supported projects

Wilson Sons

The Company's growth during the course of its more than 180 years of existence has kept pace with the nation's agriculture development, the enlargement of the industrial park, and the changes in the marine and port industries.

Tecon
Salvador



About the Company

GRI | 2-1 | 2-6

We are one of Brazil's oldest companies and our trajectory reflects important milestones in national history.

Driven by a purpose to work together to transform realities and deliver better futures, we actively foster sustainable growth and creates meaningful value for our employees, customers, investors, and the wider community.



[CLICK HERE](#)

To see the Company's history with a timeline.

[CLICK HERE](#)

To access the historical collection (portuguese only).



Mission

Develop and provide solutions perceived as high value by our customers in the port, shipping and logistical activities, in a sustainable and innovative way, with emphasis on the development of our employees.



Vision

To be the first choice of employees, customers and investors, growing in a bold, synergic and sustainable manner in the segments in which we operate.



Values

- We look after the safety of people, the preservation of the environment and the communities in which we are present.
- We have long-lasting and meaningful relationships with our customers.
- We have ownership spirit.
- We act ethically.
- We put our employees first.

Wilson Sons plays a strategic role in Brazil's port and maritime logistics, generating significant direct and indirect economic impacts.

With modern infrastructure and ongoing investments in innovation and technology, the Company contributes to the growth of strategic sectors, job creation and regional and national development.

According to the World Economic Forum (WEF), Brazil ranks 65th out of 137 countries in transport infrastructure quality, according to the Global Competitiveness Index (2017-2018 biennium). Municipalities with port activity, in turn, have a significantly higher GDP per capita compared to those without a port facility.

Wilson Sons continues to invest in infrastructure and technology across its container terminals and vessels, focusing on the modernisation of its operations. Some of these investments are also undertaken in compliance with concession requirements, thereby contributing to increased national logistics efficiency

Towage

Wilson Sons is the national leader in towage services, consolidating its position with a fleet of 83 tugboats, the most modern in Brazil, and presence in more than 30 ports along the coast. In 2024, more than 58,000 manoeuvres were carried out, reinforcing the Company's expertise in safe and efficient operations across diverse port scenarios. The fleet stands out for its high energy efficiency and the ability to reduce

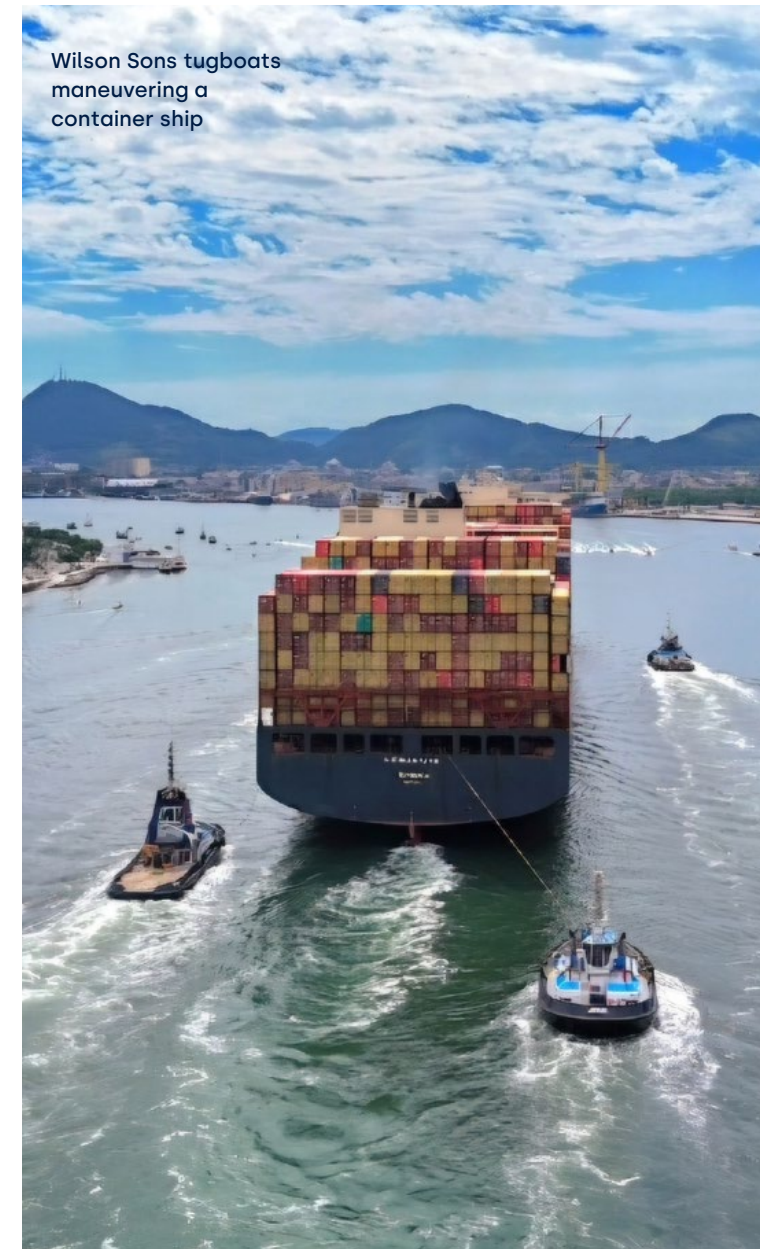
greenhouse gas emissions, in alignment with the Company's sustainability strategy.

The towage segment plays an essential role providing of port towage services, salvage operations. These activities contribute to the country's economic development and maritime safety, ensuring greater efficiency in port and offshore operations.

To optimise its operations, Wilson Sons relies on the towage operations centre (COR), located in Guarujá (SP). The COR operates uninterruptedly, ensuring the safety and efficiency of marine operations through real-time monitoring. This monitoring is made possible by its own network of AIS (Automatic Identification System) antennas, an essential system for tracking and management of maritime traffic.

The AIS antennas capture and transmit information such as position, speed, direction and vessel identification, allowing accurate supervision of activities and supporting agile and assertive decision making. The Plant plays a strategic role in operational planning, risk mitigation and fuel consumption optimisation, ensuring greater efficiency and safety in towage operations.

In 2024, Wilson Sons completed the delivery of WS Onix, the last in a series of six planned tugboats, and announced the start of a new series of three vessels featuring sustainable technology, equipped with an engine gas treatment system that complies with the IMO-Tier III standard, established by the IMO (International Maritime Organization) and emission reduction. These investments reinforce the Company's commitment to innovation and sustainability in the maritime sector.



Wilson Sons tugboats maneuvering a container ship



Rio Grande
container
terminal

Rio Grande container terminal

The Rio Grande container terminal is one of the of Brazil's leading container terminals and plays a strategic role in the international logistics chain. Operating the main shipping lines that connect southern Brazil to the world, the terminal stands out for operational efficiency, technological innovation and robust infrastructure, ensuring a high level of competitiveness on the global stage.

Since its privatisation in 1997, under the management of Wilson Sons, significant financial contributions have been made in infrastructure, equipment, training and technology. These investments have consolidated the Rio Grande container terminal as the most automated terminal in the country, prepared to receive and operate the largest ships in circulation in Brazilian ports. Continuous modernisation and the adoption of advanced technological solutions ensure faster, safer and more sustainable operations, strengthening its leading position in the port sector.

Located 320 km from Porto Alegre (RS), the Rio Grande container terminal is part of the Rio Grande Superport, one of the most strategic in the country. Its privileged geographical position, to the west of the Rio Grande channel, allows direct access to Lagoa dos Patos and its hydrographic basin, functioning as a natural point of flow for cargo from the state countryside and Mercosur region. Strategically located within a radius of 500 nautical miles, the terminal covers an area from Buenos Aires to Paranaguá. Renowned for its capacity to receive large vessels operating on global routes, it has established itself as Brazil's southernmost seaport. Further reinforcing its importance, the container terminal's transshipment¹ recorded an increase of 188.8% in 2024.

¹Transshipment is the transfer of the same cargo from one ship to another.

In 2024, Rio Grande container terminal strengthened its operations with the inclusion of a new service from the Far East, enabling a more efficient distribution of cargo to Buenos Aires and Montevideo through feeder service . This expansion of connectivity boosts the logistics chain, fosters new businesses and increases investment opportunities, contributing to the region's economic growth. Additionally, after years of investment and strategic planning, the first regular cargo transshipment service of the Da Prata River was inaugurated.

In addition to maritime operations, the terminal also carries out inland (river) navigation through the Santa Clara container terminal, located near the petrochemical complex of Triunfo (RS). This strategic river connection enables efficient transport of cargo from the Rio Grande do Sul industrial park to the Brazilian and international markets, promoting integrated and sustainable logistics solutions.

Salvador container terminal

The Salvador container terminal is one of the most strategic and efficient port terminals in Brazil, playing an essential role in connecting the North and Northeast regions to global trade. Located in the Bay of Todos-os-Santos, in Salvador (BA), the terminal operates the main international shipping lines and handles cargo for various states across the country, consolidating itself as a key logistics hub for the economic development of the region.

The terminal boasts advanced infrastructure and operational efficiency, positioning it as the most modern terminal in the Northeast. With direct access to the Bay of Todos-os-Santos Expressway and connection to BR-324 motorway, its privileged location facilitates cargo distribution and allows a quick connection with the Camaçari Industrial Complex, one of Brazil's largest production hubs.

Additionally, Tecon is ranked as the 6th best cargo terminal in the world for operational efficiency, in the category of up to 500,000 TEUs per year, according to the Container Port Performance Index (CPPI).

To further support to the logistics operations of Salvador container terminal's customers, the terminal is connected to a Salvador logistics centre that provides general warehouse and empty container depot services. It is located on BR-324, just 15km from the Port.

The transshipment service¹ of the terminal had a significant growth in 2024 of 79.8% (72 thousand TEUs) with increased cargo connections to and from destinations such as Singapore, China, and India abroad, and, within Brazil, Paranaguá (PR), Pecém (CE), Navegantes (SC), Manaus (AM) and Suape (PE). In addition, a handling record was set, with growth in cabotage and an overall increase in throughput with emphasis on imports.

Salvador container terminal is responsible for more than 40% of containers destined for foreign trade in the Northeast (2024 data), and has consolidated itself as a leader in deep sea shipping in the North and Northeast. Since the start of the concession in 2020, the terminal has already received over

R\$1 billion in investments aimed at expanding operational capacity and adopting innovative technologies, ensuring the modernisation of infrastructure and practices aligned with the highest international standards. The terminal also stands out as the largest exporter of grape and mango harvest, boosting Brazilian agribusiness and facilitating the flow of production to global markets.

The adoption of the Logistics 4.0 concepts reinforces Salvador container terminal's commitment to innovation, using state-of-the-art equipment and advanced technologies to ensure more agile and safe operations. Among the innovations implemented, the use of OCR (Optical Character Recognition) in gates stands out, which improves safety and operational efficiency. In addition, strategic investments include global partnerships, strengthening the terminal's infrastructure and increasing its competitiveness on the international stage.

The promotion of cabotage and the inauguration of new international routes have increased Brazil's connectivity with the main global markets, further promoting the economic and social growth in the region. In addition to serving Bahia, the terminal also handles cargo from states such as Minas Gerais, Tocantins, Maranhão, Piauí, Pernambuco and Sergipe, expanding its reach and impact on the national production chain.

¹Transshipment is the transfer of the same cargo from one ship to another.

Santo André logistics centre

The Santo André logistics centre, operated by Wilson Sons, is one of the main logistics hubs in the metropolitan region of São Paulo, offering modern infrastructure and strategic solutions for domestic and international trade operations. Located in the municipality of Santo André (SP), the unit meets the needs of several sectors, ensuring operational efficiency and safety in the operation of goods.

With the largest bonded area in the state of São Paulo, the Santo André logistics centre provides safe storage and complete infrastructure for stock management across different industries. In addition to customs warehousing, the unit also offers customised solutions for domestic storage, allowing the agile and strategic service to the demands of the national market. Distribution and road transport are carried out with continuous monitoring and risk management, ensuring efficiency in the cargo flow and on-time delivery.

The unit has a highly skilled multidisciplinary team dedicated to developing customized solutions tailored to the specific needs of each operation. Customs management and special regimes, which are fundamental to operations, are supported by efficient operational control that enables Wilson Sons to optimize import and export processes, ensuring compliance and cost reduction for clients.

Shipping agency

Wilson Sons operates the largest independent shipping agency in Brazil, with 20 branches at the country's main ports, as well as its head office in Rio de Janeiro, exclusive representatives in Europe, and its own office in China. The Company provides comprehensive solutions for the maritime sector, including commercial representation for shipowners, shipping documentation, equipment logistics management, demurrage control, and scheduling of liner (regular port calls) and tramp (non-regular port calls) ships.

In 2024, the shipping agency recorded a significant growth, highlighted by a 60% increase in services provided to offshore energy carriers during the first seven months of the year. With a specialised division, the company expanded its market share in tanker vessel services by over 50%, accounting for approximately 14% of monthly ship port calls carrying petroleum products in the Brazilian market. In the agribusiness sector, another strategic pillar, the company registered a 2% increase in services provided to fertiliser vessels in the first half of 2024. Additionally, the Company achieved more than a 30% increase in services to ships transporting urea and ammonium sulfate, which are essential inputs for maize and wheat crops.

Leveraging its operational expertise, the Company has supported several customers in the oil and oil products sector in establishing new operations at various ports. This support includes assistance with port authorities, documentation, and, in conjunction with other suppliers, the organisation of operations.

A dedicated customer experience division for this segment has also been created to oversee the entire process—from ship nomination to final cost allocation—ensuring the quality and standardisation of services at the ports. Additionally, workshops have been held with customers to share knowledge regarding the regulations of different types of ports.

To enhance its sustainable operations, the shipping agency offers the exclusive WS Connect platform, which enables customers to monitor the status of their ships in real time, access documents, and view photos and videos of operations. This digital tool establishes a comprehensive network connecting 40 ports, 110 terminals, and 230 berths across Brazil, providing valuable information and market analysis to support strategic decision-making, optimise resources, and reduce environmental impacts through more efficient operations.





Wilson Sons
shipyard

Shipyard

Wilson Sons operates a shipyard dedicated to shipbuilding, maintenance, and repair at the Port of Santos (SP), occupying a 39,000-square-metre complex with the capacity to process ten thousand tonnes of steel per year. Over its history, the Company has delivered more than 150 vessels, including tugboats; platform supply vessels (PSVs) for offshore energy operations; oil spill recovery vessels (OSRVs); remotely operated vehicle support vessels (RSVs); as well as buoy vessels and patrol ships. Specialising in customised projects, the shipyard stands out for its excellence in the construction of vessels, maritime structures, and offshore units, meeting the needs of shipowners and providing comprehensive solutions.

In addition to shipbuilding, the shipyard is renowned for its maintenance and dry-docking services, operating the largest dry dock at the Port of Santos, which is equipped to accommodate vessels up to 145 metres in length and 25 metres in beam. The infrastructure includes gantry cranes with a lifting capacity of up to 80 tonnes, ensuring safety and efficiency in repairs and upgrades. Wilson Sons also provides technical assistance for vessels, with a specialised team and two quay, enabling prompt and high-quality service at any time of day, and ensuring fast and reliable solutions for its customers

The unit has broad expertise in the adaptation of vessels through conversion and modernisation services, adapting them to varied purposes, such as support to underwater vehicles remotely operated, response to environmental emergencies related to oil spilling and support to diving operations. It also performs procedures of jumboization, which consist in the increase of cargo capacity or vessel dimensions, and blistering, which involves the installation of additional compartments to improve the stability or meet new regulatory requirements. Finally, the shipyard performs updates in stern drive systems and adapts the vessels to ensure compliance with the more recent standard and maritime regulations.

In addition, Wilson Sons' shipyard in Guarujá (SP) plays a key role in maintaining the fleet, contributing to the local economy with repair and docking services. In 2024, 27 dockings were carried out, an increase of 22% compared to 2023, evidencing the Company's operational capacity and its commitment to excellence in vessel maintenance. Wilson Sons' offshore support bases, located in Guanabara Bay, comprise eight operational berths that play a strategic role in supporting the offshore energy industry

In 2024, Wilson Sons docked the gas tanker Forte Copacabana at its shipyard in Guarujá, mobilizing about 300 professionals in a complex and unprecedented operation for the Company. The synergy with the towage unit was essential to ensure the safe entry and exit of the vessel in the dike, reinforcing the Company's expertise in the provision of maritime services. With a solid commitment to safety and efficiency, Wilson Sons continues to improve its operations to meet the demands of the industry with excellence.

In 2024, the Company carried out a restructuring of its maintenance and shipbuilding operations, which included the sale of one of its shipyard units, Shipyard I. With this change, all activities began to be concentrated in Shipyard II, ensuring the continuity of services with efficiency and optimisation of resources. This transition reinforces the Company's commitment to operational excellence, maintaining quality and safety in vessel repair and construction operations.

Offshore support bases

Wilson Sons operates the most complete infrastructure in Brazil. With bases strategically located in Rio de Janeiro (RJ) and Niterói (RJ), in addition to the pipe park in Guaxindiba (RJ), the Company offers safe and efficient solutions for the offshore industry.

Wilson Sons' offshore support bases, located in Guanabara Bay, include eight operational berths that play a strategic role in supporting the offshore energy industry. The Rio de Janeiro (RJ) base, located in the city's port area, has five berths with a draft of up to 7.9 meters and a complete backport infrastructure, ensuring excellence in cargo handling, storage, environmental services, fluid plant, and facilities. The Niterói (RJ) base, located on Ilha da Conceição, has been essential for major offshore campaigns along the Brazilian coast. With three berths, it offers complementary infrastructure for material storage, water and chemical supply, waste management, equipment pool, and operational support.

These bases offer a broad portfolio of environmental services, such as containment barrier, tank cleaning, waste management, with full compliance with Brazilian legislation, providing safety and tranquility to customers.. In addition to these bases, Wilson Sons operates the Guaxindiba Tube Park, located 20 km from the base of Niterói (RJ), being the main storage area for tubes and

heavy loads. The unit offers specialized services such as inspection and hydro blasting of pipes, ensuring safety and operational efficiency.

Offshore support vessels (WSUT)

Wilson Sons has one of the largest and most modern offshore platform support vessels fleet in the country, with significant technical capacity to meet a large share of the maritime support demand in both the domestic and international markets.

The Company operates a fleet of 22 offshore support vessels under the Brazilian flag of Wilson Sons UltraTug Offshore (WSUT), a joint venture in which it holds a 50% interest, consolidating its presence in the maritime logistics sector.

International logistics

Wilson Sons holds a 50% interest in Allink Transportes Internacionais, a NVOCC (NonVessel Operating Common Carrier) specialised in international logistics for sea and air cargo. With more than 30 years of experience and eight offices located in the main ports of Brazil, Allink offers cargo consolidation services, assisting customers from various sectors in accessing the main international markets.

Certifications

Wilson Sons' business is certified in accordance with recognised international standards for quality, environmental and safety management.

ISO 9001 (Quality Management): The certification attests to the development of the quality management system at the Rio Grande and Salvador container terminals, the Santo André logistics centre, the towage business, and the three offshore support bases.

ISO 14001 (Environmental Management): Certification covering Rio Grande container terminal, Salvador container terminal, the Niterói, Rio de Janeiro and Guaxindiba units of the offshore support bases and the Santo André logistics centre. However, environmental management actions related to all material environmental subjects are present in all Company operations, ensuring a comprehensive and consistent approach throughout the operation.

Obtaining each certification is an individual and local decision, based on the relevance and demands of customers and stakeholders. Thus, although not all operations are certified, all follow common environmental management guidelines, ensuring that the environmental impacts of processes, products and services are minimised throughout the organisation and attesting that the environmental management system is prepared to minimise the environmental impacts of processes, products and services.

ISO 45001 (Occupational Health and Safety Management): Certification of Rio Grande container terminal, Salvador

container terminal and offshore support bases in Niterói, Rio de Janeiro and Guaxindiba. Evaluates the systematic adoption of best practices to manage risks and promote the safety and health of employees and third parties individually in each unit. However, the safety programme is applied throughout the organisation, with corporate guidelines such as the environment.

Currently, 100% of the management measures for social and environmental issues are implemented in all Wilson Sons units, including training, risk management, environmental and labour initiatives.

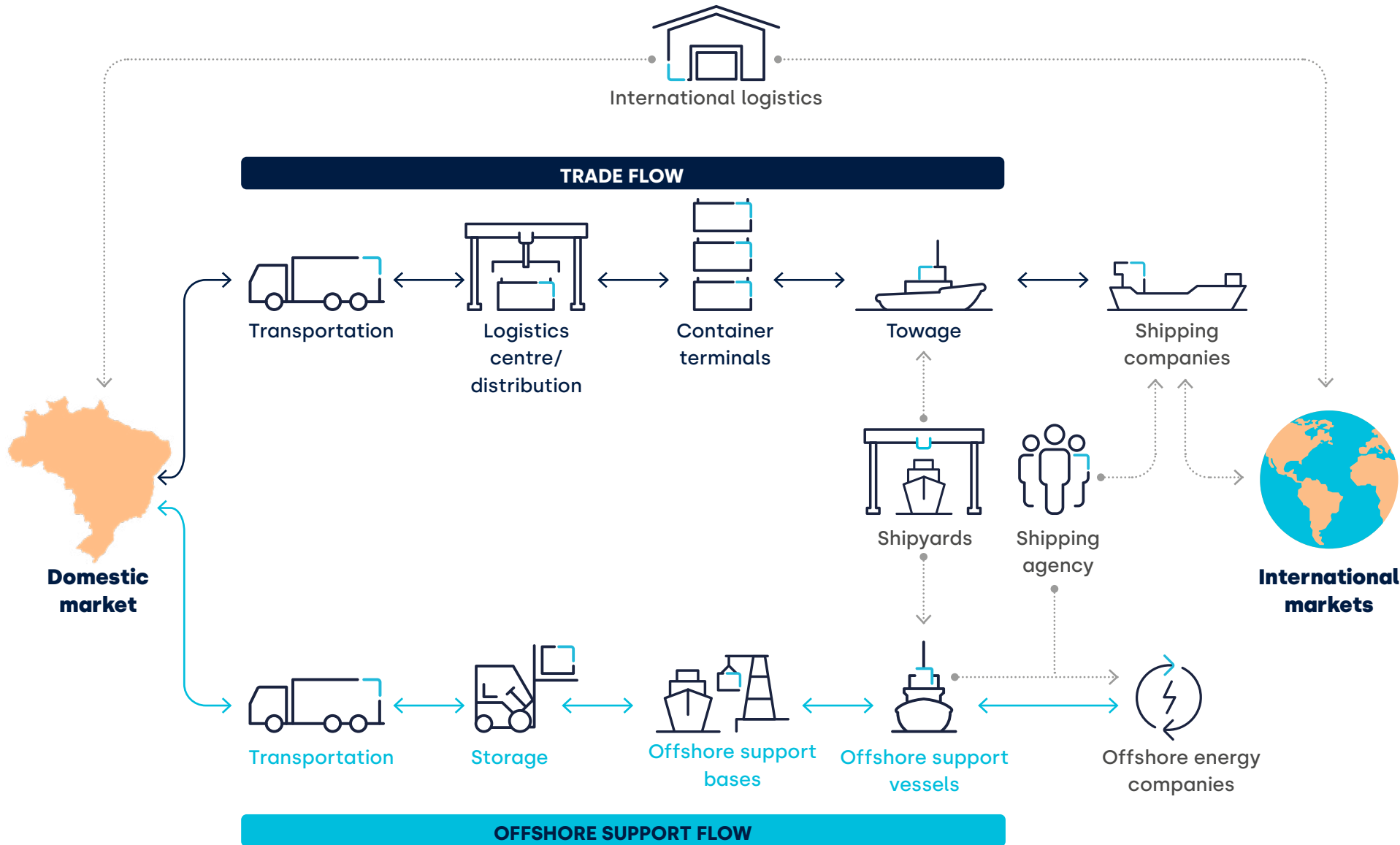
ISM and ISPs: The Rio Grande container terminal, Salvador container terminal and the offshore support bases have the ISPs (International Ship and Port Facilities Security) certification, which aims at the safety and safety of ships and port terminals.

The Company's vessels are ISM (International Safety Management) certified, which attests to an international management standard and provides greater safety to vessels and port facilities, in accordance with the international conventions for the safety of life at sea (SOLAS) and for the prevention of pollution caused by ships (MARPOL).



Wilson Sons
employees
tugboats

The Wilson Sons business



83 tugboats

2 container terminals¹

1 logistics centre for general and bonded warehousing

1 shipyard

20 shipping agency branches

2 offshore support bases for the offshore energy industry

22 vessels for offshore support

International logistics

¹ The results of container terminal Santa Clara were consolidated into container terminal Rio Grande.

Materiality

GRI 3-1 | 3-2

Materiality enables the identification of the most relevant topics for sustainability reporting.

Wilson Sons adopts the periodic review of its material topics, ensuring that they are aligned with global trends and expectations of stakeholders.

The last update took place in 2023, based on an in-depth study conducted in accordance with the principles of the GRI 2021 Standards of the Global Reporting Initiative (GRI) and the IFRS S1 Standard of the International Sustainability Standards Board (ISSB).

This update incorporated the concept of double materiality, which considers both the implications and risks for the business (financial materiality) and the Company's impacts on nature, society and economy (impact materiality).

The work was structured in four steps:



1 Sectoral evaluation and analysis of good practices: from a comprehensive analysis of the organisation's context, positive and negative impacts were identified through the collection of information from engagement established with stakeholders, in addition to consulting internal and external documents of Companies in the sector.

Among the main frameworks analysed are: Corporate Sustainability Assessment (CSA), B3 Corporate Sustainability Index (ISE), Task Force on Climate related Financial Disclosures (TCFD), United Nations Global Compact, Disclosure Insight Action (CDP), and Sustainability Accounting Standards Board (SASB).



2 Prioritisation of stakeholders: the stakeholders have been identified based on the assessment of the leadership on the influence attributes of stakeholders (power, legitimacy and urgency). The prioritized groups – customers, investors and regulators – those who hold all three attributes were considered. Representatives of these groups participated in individual interviews.



3 Qualitative research and engagement: a survey was conducted covering a range of stakeholders, including employees, customers, suppliers, civil society, investors, associations, and universities. A total of 640 responses were collected on the relevance of 18 environmental and social topics. In addition, 14 interviews were held with Company executives to identify financial impacts, risks, and opportunities related to the most strategic topics for the business model.

The perspectives of key stakeholders were complemented by interviews with senior leadership, as well as an analysis of information published on the Wilson Sons website and strategic sustainability benchmarks from the industry.



4 Consolidation of results: based on previous steps, the main financial, environmental, social and governance issues were mapped, considering both the influence on the evaluations and decisions of the stakeholders and the relevance of the impacts.

This process resulted in the definition of ten material subjects, of which five were considered material under both the financial and impact bias. The final analysis was validated by the executive committee in 2023.



//////////: "Material topics from financial and impact perspectives."

WSUT employee



Value creation

GRI 3-3 | 203-1 | 203-2



INTELLECTUAL CAPITAL



FINANCIAL CAPITAL



How we create value

We invest in innovation, technology, and knowledge to generate intelligent solutions for sustainable maritime and port logistics

We grow profitably by combining sustainability with investments in infrastructure and innovation.



Value initiatives:

- Shipping agencies with WS Connect
- Digitisation and optimisation of logistics operations
- Active participation in the Maritime & Port Cube and entry into the Port Innovators Network
- Development of new digital products such as Artemis a Bordo, Artemis Cais and SIMA, in partnership with startups
- Fleet renewal with tugboats RSD 2513, with technology compatible with IMO Tier III regulation

- Expanding operations through strategic partnerships
- Investments in modern and digital infrastructure



Benefits and impacts:

- Improvement of operational efficiency throughout the logistics chain (shipowners, charterers, ports and other stakeholders)
- Strengthening global presence and expanding partnerships with innovation hubs
- Emission reduction with modern and more efficient fleet
- Increased agility and accuracy in logistics decisions

- Greater operational capacity and competitiveness
- Strengthening presence in strategic markets
- Creating sustainable value for shareholders and society



Success indicators:

- Two new tugboats delivered in 2024 with international environmental performance standards
- 1st place in the 100 Open Startups ranking and Top 5 in the Transportation and Logistics sector in the 2024 Valor Inovação Brasil Yearbook
- Increase in the Company's digital maturity index from 31 to 44

- Net revenue of R\$2.93 billion in 2024
- 20.5% growth compared to 2023



HUMAN CAPITAL



SHARE CAPITAL



How we create value:

We care for people, developing technical, digital and socio-emotional skills and abilities.

We build trusting relationships with stakeholders across the value chain.



Value initiatives:

- Be Digital programme and events such as Digital Day
- 5 Star Learning Training programme
- Affinity group meetings, diversity e-learnings and inclusive hiring training

- Social and volunteer programme present in 100% of the units operated
- Active participation in working groups and sectoral entities
- Continuous application of customer satisfaction surveys



Benefits and impacts:

- Strengthening technical and digital knowledge
- Promoting diversity and inclusion in the workplace
- Awareness of key sustainability, health and safety strategy topics

- Expansion of the relationship with port communities through private social investment
- Engagement with stakeholders of the sector for joint construction of logistics solutions
- Strengthening commitment to excellence in customer service



Success indicators:

- 11,571 hours of training conducted on digital initiatives
- 1,371 participants in training events
- 59 employees involved in mentoring
- 113,095 hours total training
- 1,000 + hours of diversity training
- Great Place to Work Certification - RJ

- R\$7.8 million in private social investment (+18% vs. 2023)
- 90,000 + people benefitted
- R\$1 million + paid in contributions to associations and sectoral entities
- Association with 56 organisations and entities integrated into the business
- Average satisfaction over 80% (NPS), with more than five thousand responding customers



NATURAL CAPITAL



How we create value:

We mitigate natural resources dependency and the consumption of nonrenewable energy, promoting a cleaner and more efficient operation.



Value initiatives:

- Water, energy and waste reduction programs
- Sustainable purchasing programme and preparatio of a social-environmental risk matrix
- Tugboats as artificial reefs projects for marine biodiversity conservation
- Acquisition of I-RECs and increased onshore power supply use
- Authorisation by the National Petrol Agency (ANP) for testing with biofuels
- Expansion of the electrified area of RTG tracks



Benefits and impacts:

- Promoting the circular economy and reducing environmental impact
- Strengthening transparency and accountability in the supply chain
- Protection of marine habitats and promotion of tourism and research
- Reduction of GHG emissions and increased energy efficiency in operations



Success indicators:

- +37% reused or recirculated water
- +6% in the volume of waste sent for recycling, reuse, composting or reverse logistics
- 88% of suppliers evaluated based on the new socioenvironmental matrix
- R\$819 million in supplier spending, with 97% from national and 67% from local suppliers
- 12 tugboats donated to the Pernambuco Artificial Shipwreck Park
- Over 70% of Rio Grande container terminal's electricity-associated emissions offset with renewable sources
- Onshore Power Supply (OPS) used for 53% of average tugboat berthing time
- Electrified area of the RTG lanes expanded from 44% to 69%



Economic-financial performance

GRI 3-3 | 201-1

In 2024, net revenue reached R\$2,925.9 million, representing a growth of 20.5% compared to 2023. This performance was mainly driven by operational performance of the container terminal segments, which registered an increase of 28.9%, and of towage, with growth of 16.3%.

EBITDA also showed significant growth, with an increase of 28.6%, totalling a record of R\$1,335.8 million. This result reflected the strengthening of the Company's main businesses and was reinforced by a non-recurring gain related to the sale of a fixed asset. Among the segments, the highlight was the container terminals, with an increase of 39.1%, followed by towage, with 15.4%, and offshore support vessels, which grew 41.2%.

Net income followed this growth trajectory and ended the year at R\$488.6 million, an increase of 20.7% compared to the previous year.

Investments (Capex) totalled R\$301.5 million in 2024, which represents a reduction of 8.9% compared to 2023, reflecting the conclusion of civil works and the decrease in the pace of construction of tugboats.

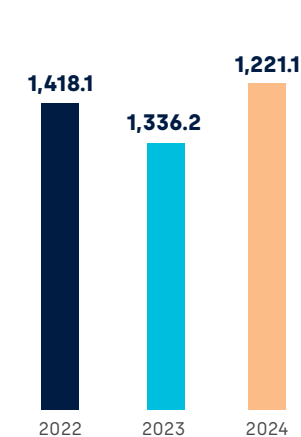
The Company's net bank debt totalled R\$1,221.1 million, a reduction of 8.6% year-on-year. The leverage indicator (net bank debt/EBITDA) fell from 1.5x to 1.0x, due to the increase in results.

Container terminals: Performance driven by increased transshipment flows and import and export operations

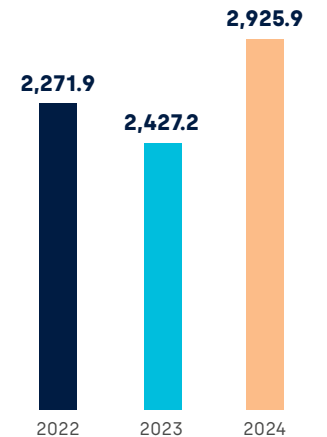
Towage: increase in volumes, enhanced service mix, and growth in special operations.

Offshore vessels: A favorable market environment marked by rising operational demand and the appreciation of service tariffs.

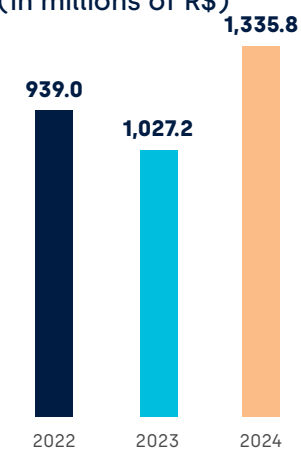
Net bank debt (in millions of R\$)



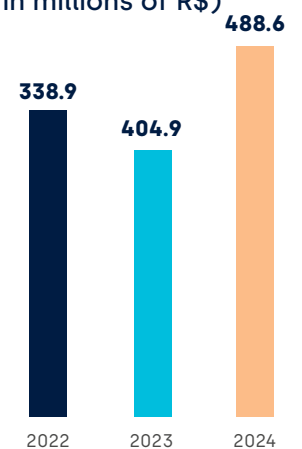
Net revenue (in millions of R\$)



EBITDA (in millions of R\$)



Net profit (in millions of R\$)





Rio Grande
container
terminal

Value added statement – main lines (R\$ million)

	2024	2023	2022
Revenue	2,995.7	2,441.9	2,279.3
Inputs acquired from third parties	-717.9	-590.9	-582.9
Added value, gross	2,277.8	1,851	1,696.4
Withholding	-395.9	-358.4	-332.7
Net value added	1,881.9	1,492.7	1,363.7
Received from third parties	65.9	88.2	62.4
TOTAL ADDED VALUE FOR DISTRIBUTION	1,947.9	1,580.9	1,425.1
DISTRIBUTION OF ADDED VALUE			
Payroll	665.1	591.4	533
Taxes payable	398.8	234.2	303.9
Return on third-party capital	395.3	350.4	328.9
Return on third-party capital	488.6	404.9	338.8
TOTAL	1,947.9	1,580.9	1,425.1

Innovation and technology

Innovation is a lever to enhance the sustainable development of Brazil's maritime and port infrastructure.

Wilson Sons invests in new technologies and promotes the relationship with startups that offer projects with the potential to solve the main challenges of the sector. Its history and legacy were built from technological transformations, stimulating innovations in the sector in Brazil.

In 2022, the Company established the digital transformation board, with the objective of driving innovation and digitalisation in its operations. The creation of this board was a strategic milestone, aiming at both internal transformation, focusing on the development of people and technological solutions, and expansion to the external ecosystem, through investments in new technologies and partnerships with startups, in line with the innovation trends in the sector.

The evolution of the Company's digital maturity is reflected in the growth of the **digital maturity index**, which rose from 31 in 2021 to 44 in 2023 (the next survey will be in 2025). This advance is related to strategic initiatives Message from the CEO introduction Wilson Sons Ethics, Transparency and Integrity Climate Change and Energy Water, Waste and Biodiversity such as the Maritime & Port Hub, the participation in Cubo Itaú and the open innovation programme, which

strengthen Wilson Sons' connection with the global innovation ecosystem and drive digital transformation, promoting the development of new technological solutions.

As an example, in 2024, in collaboration with startups, three new digital products were developed: Artemis a Bordo, Artemis Cais and SIMA. These products were created to strengthen the safety and efficiency of operations. Artemis a Bordo provides systemic visibility for tugboats, with real-time alerts on risk areas and speed control, functioning as a monitoring tool similar to road navigation applications. Artemis Cais focuses on predicting ship arrivals, especially in the Salvador container terminal, a process that was impacted by the pandemic.

Other innovation efforts were made in 2024, generating unprecedented solutions in the market. In the project to use telemetry data, at the Towage unit, hypotheses were tested to increase the efficiency of manoeuvres and displacements of vessels, using big data. In the OCR Cais project, of the Salvador container terminal, automation functionalities of container handling processes on ships were built, making the work of operators of ship-to-shore cranes for cargo transfer to the quay more productive.

In 2024, Wilson Sons reached an important milestone by being recognised, for the second consecutive year, as one of the most innovative companies in Brazil. It also appeared in the Top 5 of the Transport and Logistics sector and also in the list of 150 Companies with the best innovation practices,

according to the Valor Inovação Brasil 2024 Yearbook, published by the newspaper Valor Econômico. This recognition reinforces their ongoing commitment to innovation and highlights their ability to drive significant transformations in the industry.

Development in innovation and technology

Wilson Sons' Be Digital programme brings together initiatives aimed at fostering people development and driving transformation within the Company's internal environment. Through it, the Be Digital School, the Digital Mentoring programme, Digital Day and Be Digital Social were born, among other actions.

In 2024, Digital Day promoted 14 lectures and events, bringing together 1,371 participants. The Be Digital School offered a total of 11,571 hours of training, benefitting 191 participants. In addition, the technical mentoring programme was attended by 59 employees, 28 mentors and 31 mentees, all from Wilson Sons.

Be Digital School was developed to prepare employees for Wilson Sons' digital challenges. In 2024, 49 employees from the corporate areas were appointed by their managers to receive customised development trails.

WS Connect

To improve customer service, Wilson Sons' shipping agency relies on the exclusive WS Connect platform, which represents a significant advance in data management and market intelligence for large global companies. Through this online tool, it is possible to monitor, in real time, the status of vessels even before their arrival at the ports, in addition to accessing documents, photos and videos of the operations.

WS Connect, by improving data management and market intelligence, also contributes directly to sustainability by optimising port logistics, reducing operational inefficiencies, and minimising the environmental impact of operations. The platform enables more efficient management of resources by offering real-time information on ship movements and port restrictions, which results in shorter waiting times in ports and, consequently, in the reduction of pollutant gas emissions.

Maintenance management and equipment exchange

The implementation of innovative technological solutions at Rio Grande container terminal and Salvador container terminal reflects Wilson Sons' commitment to operational efficiency and environmental preservation. In partnership with Israeli startup Opsima, an advanced port equipment management system was developed, which allows a more efficient and sustainable management of terminal assets. This solution incorporates Generative AI technology to optimise predictive maintenance, transforming field technical reports into fault categories. With this, managers can act preventively, reducing

the occurrence of severe failures that could require the premature replacement of equipment. This process contributes directly to reducing the waste of resources and extending the useful life of assets, reducing the Clients and Suppliers Safety People Community and Human Rights attachments need for new acquisitions and the environmental impact of equipment production and disposal.

Another differential of the system is the LCV (Life Cycle Value) module, which provides detailed reports on the life cycle of the equipment. With this information, terminals can make informed decisions to replace assets, ensuring that new equipment is acquired at the ideal time, avoiding unnecessary investments and minimising environmental impacts related to the manufacture and disposal of old machines.

Standardisation of processes and the use of technology to optimise management also result in lower energy consumption and greenhouse gas emissions by ensuring that equipment operates at maximum efficiency. This initiative is in line with Wilson Sons' strategy to reduce the environmental footprint and optimise resources in its operations.

The implementation project, started in April 2024, followed a collaborative model, ensuring the involvement of the teams in defining the methodologies, refining the functionalities and adapting the system to the specific needs of the terminals. This approach reinforces Wilson Sons' ability to integrate innovation and sustainability into its business strategy, promoting smarter and more environmentally responsible management.

Maritime & Port Cube

The Maritime & Port Cube, a hub for innovation in the maritime and port sector in Latin America, created by Cubo Itaú, Hidrovias do Brasil, Porto do Açu and Wilson Sons, strengthened its global presence with the signing of a new international partnership with the Port Innovators Network (PIN). The PIN is comprised of major global ports including Hamburg (Germany), Valencia (Spain) and Halifax (Canada), and aims to drive the adoption of innovation in the global port ecosystem by promoting benchmarks, sharing of ideas, project results, innovation experiences, methodologies and best practices.

This is the second international partnership of the hub which, in 2023, entered into a collaboration with PIER71, a maritime-port hub of Singapore, one of the most modern port regions in the world. The impact of this partnership is remarkable: more than 100 startups from different countries have benefitted from the hub's program, shared content on smart ports and technology application cases with the Maritime & Port Cube community.

The exchange between Maritime & Port Cube and PIER71 resulted in several initiatives, including the participation of Brazilian startups in face-to-face programs in Singapore and the integration of Singapore startups in events in Brazil. This movement reflects the hub's commitment to the internationalisation of port innovation and the strengthening

of global technological cooperation. This move highlights the hub's role as a catalyst for innovative technological solutions for the industry.

The Maritime & Port Cube is also dedicated to addressing Brazil's historical logistical bottlenecks, promoting the automation of vessels and terminals, the use of technologies that allow receiving larger ships safely, integrated communication management and increased operational predictability. These initiatives aim not only to improve the efficiency of the logistics chain, but also to boost foreign trade and national economic development.

Information safety

GRI 418-1

Wilson Sons adopts an information safety approach to ensure the integrity of systems and databases to protect its operations, its stakeholders and business continuity. The Company invests in measures that ensure protection against improper access, unauthorised use of corporate information and leakage of sensitive data.

The governance of the cybersecurity agenda is led by the information technology board, which works together with the risk committee to assess and mitigate threats, in addition to promoting the engagement of employees in actions aimed at digital protection. Integrated risk management is supervised by the board of directors, ensuring that safety best practices are constantly improved.

In 2024, the mandatory "Digital Guardians" training was made available to all employees through the company's Integrated Learning Management System (SIGA). The training covered the following topics: information security policy, cyberattack risks, phishing, scams, passwords, multi-factor authentication, leakage of confidential or sensitive data, personal data and the LGPD (General Data Protection Law), as well as artificial intelligence and generative AI.

The initiatives completed in 2024 related to the sustainability journey commitments include: holding the information security week and presenting knowledge pills at the monthly meetings, aiming to disseminate tips and updates on information security. As a result, there was an 85% reduction in employees susceptible to phishing tests in 2024.

Wilson Sons employees





Wilson Sons
Employee

Santo André
Logistics Centre

The information security policy sets out the guidelines for protecting Wilson Sons' digital assets and is reviewed every three years to ensure alignment with best practices and technological advancements. This document is widely communicated to employees, who receive annual training on the subject. In addition, all employees, including third parties, sign a declaration of adherence to the policy, thereby committing to act in accordance with its principles.

The Company conducts information security management in an integrated and multi-layered manner, covering the protection of systems, assets, identities, networks and data. To reinforce its preventive posture, it conducts annual security tests, ensuring that its systems are continuously prepared against potential vulnerabilities. In addition, it has a managed information security incident monitoring service, which operates 24 hours a day, allowing the identification and agile mitigation of possible cyber threats. In 2024, no substantiated complaints regarding breach of privacy and loss of customer data were filed.

Wilson Sons guarantees the effective implementation of its privacy policy (<https://www.wilsonsons.com.br/en/privacy-policy/>) through the following mechanisms:

- Presence of a designated person or department responsible for privacy issues;
- Privacy policy system integrated into company-wide risk management.

Customers are also informed about privacy protection aspects:

- Nature of the information captured;
- Use of collected information;
- Possibility for customers to decide how private data is collected, used, retained and processed; including requesting access to data held by the Company;
- How information is protected;
- Third party disclosure policy.

Sustainability strategy

GRI 3-3

Wilson Sons adopts an integrated approach to the management of material issues, with policies and commitments that guide safety, diversity, ethics, climate change, biodiversity protection, waste management, information security, supplier relationships and community engagement practices.

Wilson Sons' sustainability journey has been an annual and systematic path of integrating the business model with the relevant topics in ESG (Environmental, Social and Corporate Governance), considering the Sustainable Development Goals (SDGs) of the UN Global Compact. Through this journey, strategic lines are defined that guide the prioritisation of fundamental initiatives to achieve the ambitions established in the Company's long-term sustainability plan.

In this context, a sustainability governance structure was established, comprising three bodies: the executive committee, the ESG committee, and technical areas referred to as ambassadors, responsible for implementing the strategic guidelines. In 2024, the sustainability journey promoted six meetings with leadership — two with the executive committee and four with the ESG committee — as well as 12 meetings with the ambassadors. During this period, 34 initiatives were completed across the company, covering topics such as climate change, diversity and inclusion, awareness against harassment practices, information security, and the promotion of ESG topics within the supply chain.

Strategic guidelines for the 2024 sustainability journey



ENVIRONMENT

- Climate Change and Energy



SOCIAL

- Safety
- Communities and Human Rights
- Diversity
- Health



GOVERNANCE

- Ethics, Transparency and Integrity
- Information Security
- Suppliers

Wilson Sons
employees

Niterói offshore
support base



UN Global Compact

Wilson Sons is committed to integrating sustainability into its business, aiming to reduce negative impacts while creating increasingly positive opportunities for society and the environment. Sustainable growth and long-term value creation are based on the United Nations (UN) 2030 Agenda for Sustainable Development. In line with this commitment, in 2009 the Company publicly pledged to implement the ten Principles of the UN Global Compact in its business strategies, actively contributing to environmental and sustainable development progress.

Reaffirming this commitment, the Company established an operational model that integrates sustainability management into its strategic objectives, aligned with the adoption of best ESG (Environmental, Social and Corporate Governance) practices in business operations. The Company's ambition is to be recognized as a leader in ESG initiatives in the maritime and port sector, contributing to the prosperity and sustainability of the logistics industry in Brazil.

Furthermore, Wilson Sons strengthens its transparency and corporate governance through regular reporting to the UN Global Compact — via the Communication on Progress — and to the CDP (formerly Carbon Disclosure Project) on climate-related issues. These reports ensure the Company remains aligned with the highest standards in the sector.

The effectiveness of its practices on material topics is monitored through indicators related to the 2030 Agenda, tracked via the sustainability journey Dashboard.

2007 Start of Wilson Sons Volunteer Programme.

2008 Publication of the first version of the Code of ethics and conduct and, together with other companies, foundation of the Brazilian Business Volunteer Council (CBVE).

2009 The Company became a signatory to the Global Compact, assuming commitments in the areas of human rights, labour, environment and combating corruption.

2011 WS+ occupational safety practices programme.

2013 Publication of the 1st Greenhouse Gas (GHG) Emissions Inventory, registered in the Public Emissions Registration Platform of the Brazilian GHG Protocol Program.

2014 Wilson Sons' first Sustainability materiality study.

2015 Publication of the 1st Integrated Report, using the indicators of the Global Reporting Initiative (GRI).

2018 Materiality Update, repositioning of the Company's sustainability agenda.

2019 World Class Safety Performance, milestone achieved according to the DSS+ methodology, formerly DuPont.

2020 Salvador container terminal recognised with the Racial Ethnic Diversity Seal granted by the City of Salvador, through the Municipal Department of Reparation (Semur), in the Commitment category.

2021 Adherence to Disclosure Insight Action; realisation of the 1st Corporate Sustainability Assessment (CSA) by S&P Global; achievement of the Gold Seal in the Greenhouse Gas Inventory (GHG Protocol); debut on B3's Novo Mercado.

2022 Integration into the council of the Federation of Industries of Rio de Janeiro (Firjan); publication of the 1st Report of Sustainability, in accordance with GRI standards, disclosure of risk management and opportunities related to climate issues in accordance with the recommendations of the TCFD; GPTW Recognition; achievement of the Gold Seal of the GHG Protocol Program for the 2nd consecutive year in the Carbon Emissions Inventory; creation of the strategic lines of the sustainability journey.

2023 Evolution to CDP B score; Publication of the 2nd Sustainability Report and launch of the diversity, equity and inclusion policy; GPTW Recertification; achievement of the Gold Seal of the GHG Protocol Program for the 3rd consecutive year; materiality update; recognition as a Pro-Ethics Company, 1st Wilson Sons diversity census.

2024 Achieved, for the second consecutive year, grade B in the CDP evaluation; participation for the first time in the ISE selection process - B3's Sustainability Index; Participation in the Bloomberg ESG Survey; MSCI ESG rating with BBB grade (on a scale from AAA to CCC); strengthening indicator management with the Environmental Indicators Bulletin (BIA), Energy Bulletin, internal and external audits, in addition to maintaining ISO certifications (9001, 14001, 45001); publication of the sustainable purchasing policy

sustainability journey

Since the beginning of the actions towards Agenda 2030, the Company has advanced on the following fronts:

2023

Release of the strategic lines in sustainability, with definition of priority subjects in each axis of the ESG and definition of internal goals of the Wilson Sons 2030 agenda.

2024

Monitoring of more than 40 initiatives in the sustainability journey panel, in line with the 2030 Agenda.

Corporate governance

GRI 2-1

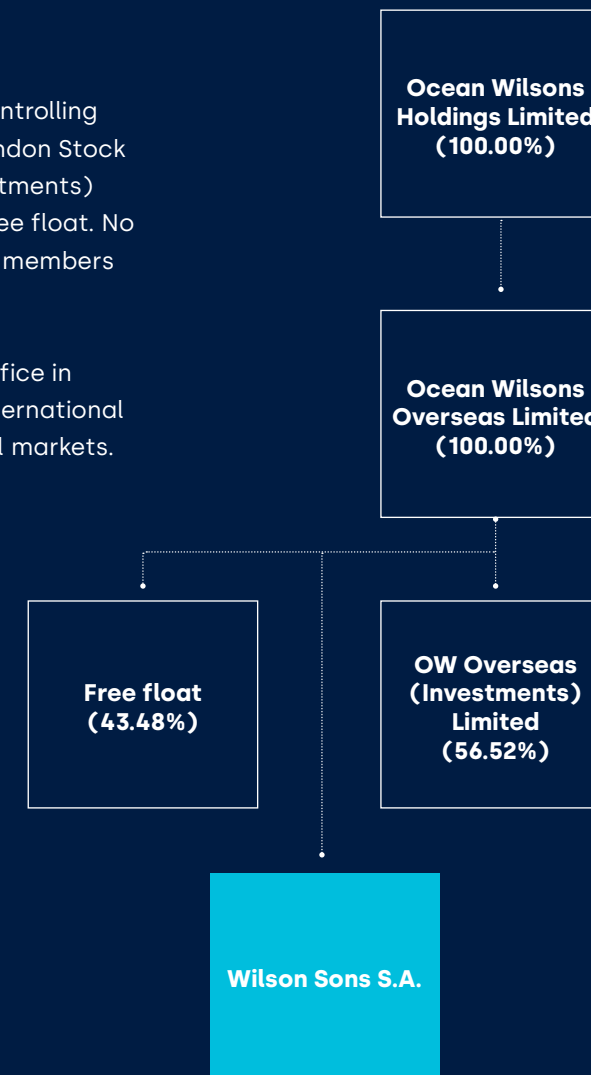
Headquartered in the city of Rio de Janeiro (RJ), Wilson Sons S.A. is a Publicly-held Company with shares traded on B3, the São Paulo stock exchange.

The shares (PORT3) are listed on the Novo Mercado, a segment that brings together companies with the highest levels of corporate governance and equity in the relationship with minority shareholders. The share capital of

the Company is 100% distributed in common shares, and the controlling shareholder is Ocean Wilsons Holdings Limited, listed on the London Stock Exchange, which exercises control through OW Overseas (Investments) Limited, with 56.5% of the shares. The remaining 43.5% are on free float. No government institution, founding individuals or individual family members own more than 5% of the total voting rights in the Company.

In addition to its operations in Brazil, Wilson Sons has its own office in China, dedicated to shipping agency services, reinforcing its international presence and the ability to serve customers in important global markets.

Shareholders (on 05/12/2024)	Quantity of Shares	Shareholding (%)
OW Overseas (Investments) Limited	248,664,000	56.39%
SAS Shipping Agencies Services SÀRL	52,917,348	12.00%
TPE Gestora de Recursos Ltda (Tarpon Capital)	30,504,592	6.92%
Treasury Shares	0	0.00%
Others	108,891,960	24.69%
SHARE CAPITAL	440,977,900	100.00%
Stock Option Plan (Employees)	1,954,000	–
DILUTED SHARE CAPITAL	442,931,900	–



Governance structure

GRI 2-9 | 2-10 | 2-11 | 2-12 | 2-13 | 2-17

The Company's administrative structure is composed of the board of directors and the statutory executive board, in accordance with the by-laws, in addition to of a non-permanent audit committee. Corporate governance policies, processes and structure guide decision making related to investments and strategic business development.

Shareholders' general meeting

Board of directors

Advisory committees

Executive board

Audit
Remuneration
Ethics

CLICK HERE
To learn more about the advisory committees.



Rio Grande container terminal

Board of directors

The board of directors is the body responsible for strategic direction and the highest decision-making body of the Company. Among its commitments is the alignment of decision-making with the long-term interests of shareholders. It is composed of executive, non-executive and independent members, and its members are elected at the annual shareholders' meeting for a two-year term and may be re-elected. In the current formation, the board has six members—two of them are independent. Until 2024, the CEO was a member of the board but did not hold the position of chairman.

The performance of the board of directors is supported by three advisory committees: the audit committee (statutory), the compensation committee (non-statutory) and the ethics committee (non-statutory). Wilson Sons' by-laws also provide for the possibility of installing a fiscal committee, a non-permanent body, upon request of the shareholders at the shareholders' meeting. The board of directors is constantly informed about the approach and actions taken in relation to risks and opportunities related to key ESG, cybersecurity and climate issues.

The criteria and requirements for the appointment of the members of the board of directors, the advisory committees and the executive board are described in Wilson Sons' nomination policy. The document establishes as a premise the formation of a diverse collegiate, with academic knowledge or

professional experiences relevant to the function, cultural aspects and other characteristics that allow the construction of a supplementary vision, ensuring the effectiveness of the board and its ability to make informed and targeted decisions for the Company's growth.

The selection process for the body prioritizes alignment with the Company's values, reputation, relevant professional experience and willingness to be actively involved in addition to attending meetings. The board is committed to making decisions that serve the long-term interests of shareholders. In addition, the presence of members at board meetings is recorded, to be used as an indicator of engagement.

Board Members	Position	Date of Election	End of Term
Cezar Baião	Chairman	07/05/2025	August 2027
Hugues Ronan Favard	Board Member	04/06/2025	August 2027
José Francisco Gouvêa Viera	Board Member	07/05/2025	August 2027
Elber Alves Justo	Board Member	04/06/2025	August 2027
Cláudio Frischtak	Independent Member	07/05/2025	August 2027
Mauro Moreira	Independent Member	07/05/2025	August 2027

Note: current composition, as disclosed in the material fact released on 05/06/2025.


Executive board

GRI 2-10 | 2-15

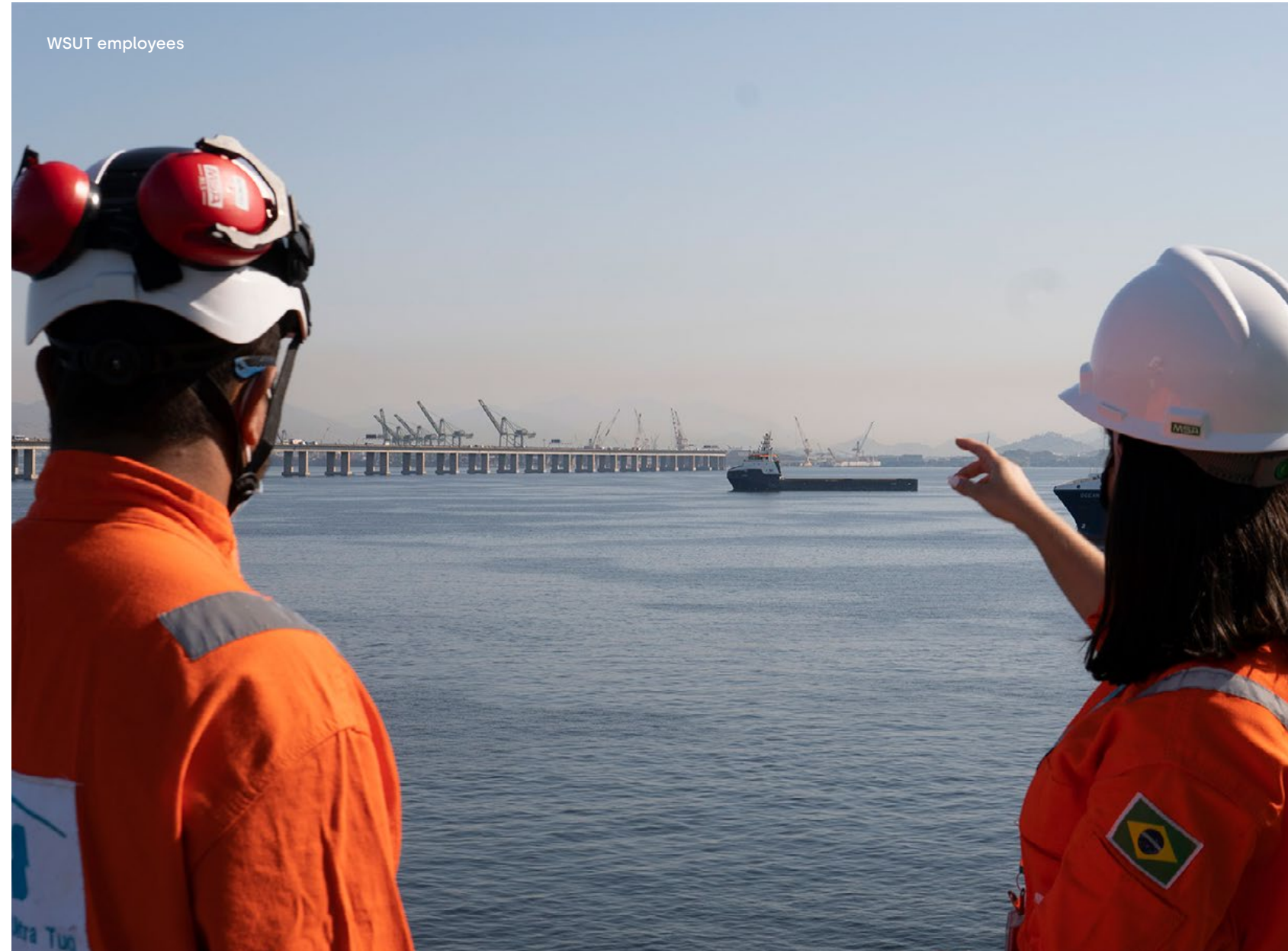
The executive board is responsible for formulating the strategic business plan, in line with the guidelines established by the board of directors to ensure the creation of value in the long term. The officers, appointed by the board of directors for a two-year term with the possibility of reelection, lead the execution of the Company's action plans and budget, focusing on the efficient management of assets and financial and non-financial risks.

Board Members	Position
Arnaldo Calbucci	Chief Executive Officer (CEO e CFO)
Luís Gustavo Bueno Machado	Chief Executive Officer (COO)
Michael Robert Connell	Investor Relations Officer

Note: current composition, as disclosed in the material fact released on 05/06/2025.

 [CLICK HERE](#)
And access the policy for the appointment of members of the board of directors, committees and executive board.

 [CLICK HERE](#)
And access the related party transactions policy.



WSUT employees

Evaluation and compensation

GRI 2-18 | 2-19 | 2-20

The selection process of the members of the board of directors (BD) prioritizes alignment with the Company's values, reputation, relevant professional experience and availability to be actively involved in addition to attending meetings. The board of directors is committed to making decisions that meet the long-term interests of shareholders. In addition, the Company tracks the presence on the Board to monitor engagement.

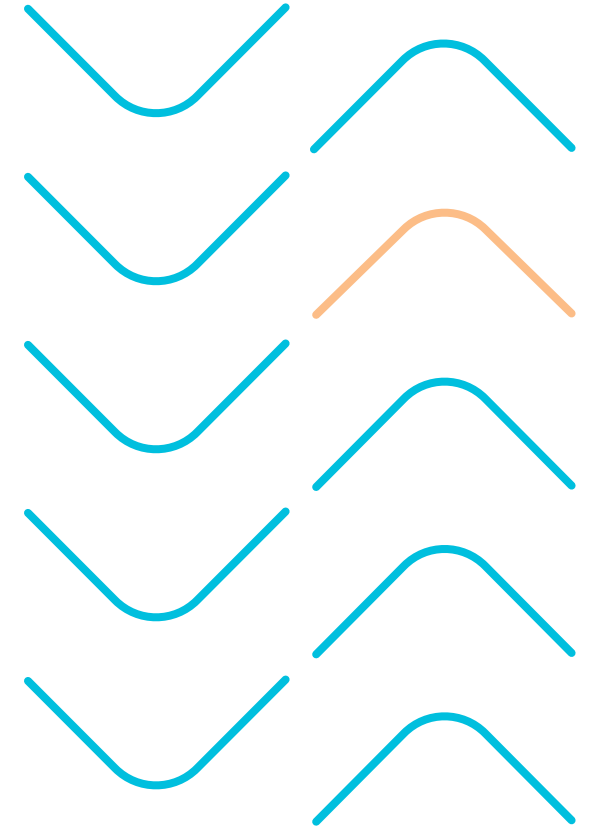
Thus, the internal regulations of the board of directors provide for the performance evaluation, individually and collectively, of its members, on a biannual basis during the term of office. The process aims to improve the efficiency of the body. The last evaluation was carried out in 2023, with results presented in May 2024, highlighting the need for more frequent visits by directors to the Company's operations.

The assessment covers five dimensions: strategic focus, business knowledge, independence and work processes, functioning of meetings, and alignment of interests. The same model is applied to three committees: audit, compensation and ethics, each with its specific evaluations, with evaluations conducted by the respective coordinators. Results are discussed in meetings and individual feedback sessions.

The members of the board of directors receive fixed monthly remuneration, with the possibility of variable bonuses based on financial goals and results, in addition to remuneration in shares and benefits such as medical, dental, life insurance and private pension. The members of the committees receive only fixed remuneration.

In turn, statutory officers receive fixed and variable compensation, linked to financial and non-financial goals, which may include stock grant plans or stock options. The compensation model follows the policy approved by the board of directors, with recommendations from the compensation committee. The process is based on market research, with approvals from senior management, the compensation committee, the board of directors and the shareholders' meeting. No officer participates in decisions about his own remuneration, ensuring the impartiality of the process.

Also, in 2024, the contracting of ESG goals linked to variable remuneration (short-term incentive programme) was implemented. Hiring became mandatory for the leadership eligible to hire goals in the Company, such as supervisors, coordinators, managers and officers. Goals can be composed of challenges related to strategic lines of sustainability and vary according to the business. The 2024 goals were related to safety, climate change and energy, information security and social investment.



[CLICK HERE](#)

To access the compensation policy.

Risk management and controls

GRI 2-12 | 2-17 | 3-3

Wilson Sons has an integrated risk management model aimed at maximizing opportunities, reduce uncertainties and overcome business challenges.

The guidelines for conducting these processes are established in the integrated risk management policy, the evolution of which is monitored by the leadership and the board of directors. The executive board presents quarterly to the board of directors the main highlights, advances and risks of ESG, cybersecurity and climate change, ensuring an integrated approach to strategic risk management.

The Company's risk management structure is based on the concept of the three lines of defence, promoting the sharing of responsibilities among operational areas, administrative areas, and senior management.

- The first line of defense is composed of officers of business units and employees, responsible for identifying, assessing and managing risks in their areas of expertise.
- The second line involves integrated risk management, internal controls, compliance and information security,

establishing policies and methodologies to guide the first line and monitor compliance.

- The third line is represented by the corporate audit, which performs independent evaluations on the effectiveness of the risk management system, internal controls and governance processes, with direct reporting to the audit committee.

The board of directors, with the support of the audit committee, validates the Company's risk appetite and its tolerance ranges. The audit committee, linked directly to the board, evaluates, monitors and recommends improvements in internal policies, in addition to supervising aspects of ethics and integrity, including the code of conduct and reporting channel. The risk committee, composed of officers, evaluates the asset portfolio and monitors the management of the most relevant risks.

In the case of Allink and WSUT, risk governance is adapted to the operational autonomy of each entity. Allink operates more independently, while WSUT fully adopts some Wilson Sons policies and develops others based on the Company's guidelines, especially on topics such as safety, climate change, information security and ethics

The Company's exposure and risk tolerance limits are reviewed and validated annually by the board of directors, on its own

initiative or based on proposals from the executive board or the audit committee. Aligned with strategic objectives, these limits define the level of acceptable risk to achieve goals and create value for shareholders. The review includes analysis of exposure to identified and prioritized risks, considering likelihood and impact to determine risk appetite and mitigation actions for those risks. This process ensures a thorough and consistent assessment of risk exposure

Wilson Sons adopts due diligence policies and practices to mitigate negative impacts associated with its operations, including risks to the health and safety of communities, degradation of working conditions, environmental impacts and accident risks.

To mitigate these risks, implements the health and safety management system (WS+ Programme), communication channels with communities, human rights monitoring and investments in social projects. In addition, the Company monitors its suppliers to ensure compliance with ESG guidelines.

Annually, Wilson Sons participates in sustainability performance assessments, such as S&P Global's Corporate Sustainability Assessment (CSA) and the Ecovadis CSR questionnaire. CSA includes Media and Stakeholder Analysis, which assesses controversies with potential reputational or financial impacts. Ecovadis uses the 360 Watch Indicator,

based on public data, to assess environmental, labour, human rights, ethics and sustainable purchasing practices.

In 2024, all news related to the Company reflected positive or neutral impacts. As part of its risk mitigation strategy, the Company maintains a comprehensive insurance portfolio to cover operational, personal, material and environmental risks, including port operators' liability policies, environmental liability, cyber, transportation and marine risks, renewed periodically with insurers.

The Company establishes a unified and organised vocabulary for all agents involved in risk management, as detailed below:

Strategic risks

These are risks associated with strategic and investment decisions, resulting from events in the political, industrial and market spheres. These risks may prevent or affect the achievement of the Company's strategic objectives

Financial risks

They refer to risks that may generate financial losses due to unexpected effects on the economic scenario and market trends. They include variations in interest rates, credit availability, foreign exchange, inflation, indebtedness, financial investments and stock prices, among others.

Operational risks

These are risks that can result in financial losses and damage to the image, related to failures in internal controls, processes, information systems, resource management and fraud.

Regulatory and legal risks

They are related to legal or regulatory sanctions, as well as financial and reputational risks, arising from non-compliance with laws, regulations, standards of ethical conduct and internal policies.

Technological risks

They refer to the instability or unavailability of the Company's technology systems and assets. They include risks of access management failures, interruption of operations, information leakage and associated financial losses.

Social and environmental risks

These are risks that can cause negative impacts on the environment and society, resulting from failures to comply with processes, regulations and socio-environmental requirements.

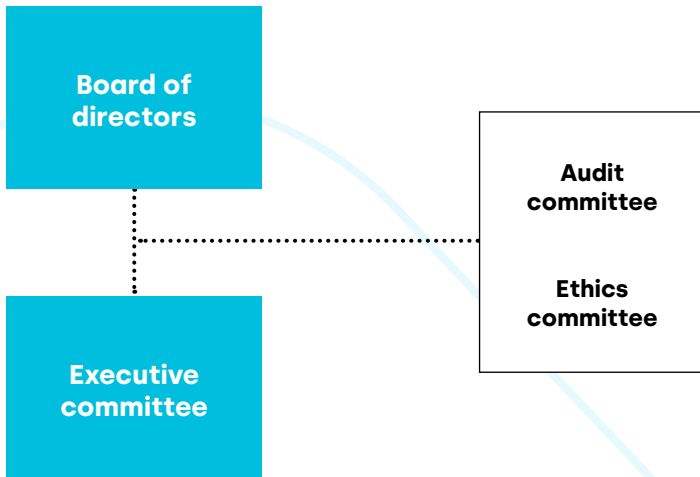
Climate risks

They are related to the interference of climate change in the Company's operations, divided into two categories:

1. Physical climate hazards: direct or indirect damage caused by acute events (such as storms and windstorms) or chronic events (such as sea level rise).
2. Transitional climate risks: impacts related to regulatory, technological, market and reputation changes, arising from the transition to a low-carbon economy.

Emerging risks

These are risks of medium and long-term potential impact, which are not yet fully known or evaluated due to uncertainty, complexity and lack of consolidated information. These risks may significantly affect the Company's future operations.



Ethics, transparency and integrity

Wilson Sons maintains a solid commitment to ethics, transparency and integrity, essential pillars for the conduct of its business. Its practices, policies and governance mechanisms reinforce an environment based on responsibility, compliance and building relationships of trust with all stakeholders.

Wilson Sons
employees

Guarujá
shipyard



Ethics, transparency and integrity

GRI 2-23 | 2-24 | 2-26 | 3-3 | 205-2 | 205-3 | 406-1 | 407-1 | 408-1 | 409-1

Ethics is a fundamental value for Wilson Sons, reflected in the constant evolution of the integrity programme, which aims to strengthen ethical commitment and prevent fraud and corruption. To ensure the effective application of these principles, the Company adopts a set of internal regulations, including the code of ethical conduct, the anti-corruption guide and other integrity policies, clear guidelines to detect and correct deviations in behavior and unlawful acts.

The basis of the programme is structured in bye-laws, internal regulations and policies that consolidate Wilson Sons' commitments to responsible governance. The code of ethical conduct refers to the UN Global Compact and the Ethos Institute's Human Rights Commitment Letter, while the HSE Policy guides the Company's practices regarding Safety, Health and the Environment. The integrated risk management policy follows the COSO methodologies and the ISO 31000 and ISO 31010 standards, reinforcing the commitment to responsible and safe performance. The anti-corruption guide, in turn, establishes guidelines aligned with national and international regulations, such as the OECD Convention.

To ensure the practical implementation of these guidelines, the Company continuously invests in training from the compliance training plan, promoting training focused on ethics, combating

corruption, harassment and discrimination. These materials are made available to employees and third parties through the integrated learning management system (SIGA), which supports the Annual Training Plan. In 2024, 99% of employees participated in these training courses.

The management of suppliers and third parties is another essential pillar of the integrity programme. The approval and evaluation process involves structured criteria, covering fiscal, financial, labour, HSE (Health, Safety and Environment), and compliance aspects. In addition, the formalisation of contracts includes adherence to the code of ethical conduct for suppliers and HSE regulations, strengthening governance in the supply chain.

Ongoing communication on ethics and integrity is reinforced through a structured annual plan, which disseminates information via emails, intranet, social media, murals, corporate TVs and knowledge pills. For the external public, the guidelines are available on the institutional website, increasing the Company's transparency.

In addition, the Company has an whistleblower channel, an independent and confidential tool, available to all its stakeholders who want to report inappropriate conduct. The complaints received are analysed by the ethics committee,

with the support of the internal audit and the compliance team. In 2024, 238 reports were recorded, of which 68% referred to misconduct, including six cases of discrimination, all dealt with in accordance with internal regulations. Of these cases, three have already been evaluated and closed and the others are in the process of being evaluated.

In addition to its solid governance structure, Wilson Sons has been widely recognised for its adoption of principles of ethics, transparency, and responsibility, which are fully integrated into its business strategy. Among the company's key recognitions are the Pró-Ética Seal (2022/2023 edition) and the ANEFAC Transparency Trophy, both of which underscore the company's pursuit of excellence in best industry practices.

The subsidiaries Allink and WSUT have their own regulations, but follow guidelines aligned with Wilson Sons' corporate policy. Allink adopts a public code of conduct and ethics, in addition to an anticorruption guide, information security policy and supplier and contract management policy, ensuring the compliance of its operations. The Company maintains guidelines against child labour, discrimination and corruption, covering employees, suppliers and service providers.

WSUT also has independent regulations, in line with Wilson Sons guidelines. Its code of ethical conduct establishes

commitments to transparency, respect for diversity, combating corruption and promoting safety and quality of life. The subsidiary adopts the bowtie methodology and the ISO31000 guidelines for the Assessment of Environmental Aspects, Hazards and Risks, ensuring the mitigation of impacts.

Monitoring the effectiveness of Wilson Sons' integrity programme includes regular audits and analysis of performance indicators in ethics, integrity and compliance



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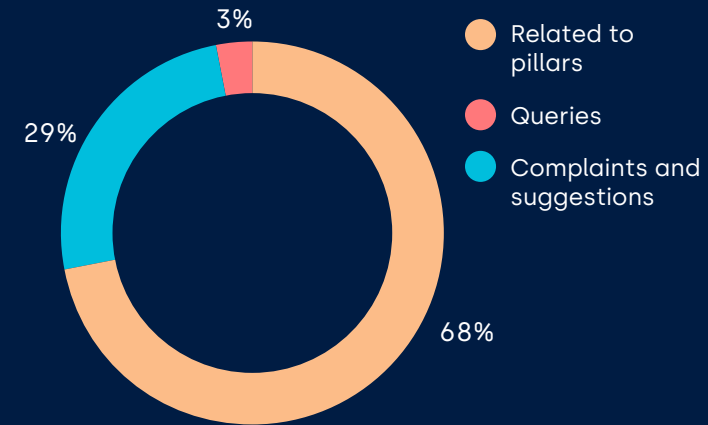
To access the code of ethical conduct.



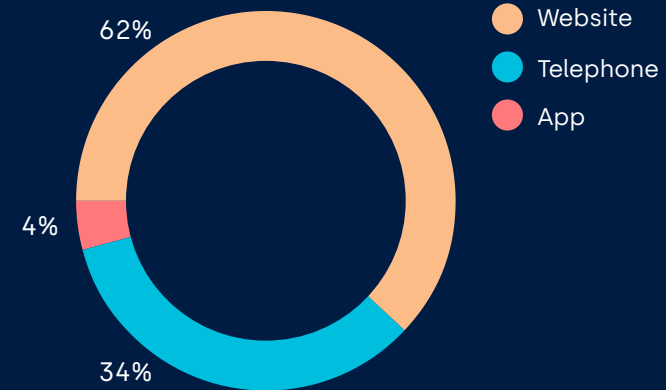
Whistleblower channel pillars

Wilson Sons' whistleblower channel is based on three essential pillars: Behavior, Fraud and Corruption. The Behavior pillar covers reports related to deviations in interpersonal relationships, promoting an environment of respect and integrity. The Fraud pillar deals with complaints linked to irregularities in the Company's internal processes, ensuring transparency and operational compliance. The Corruption pillar refers to complaints involving deviations in interactions with government entities, reinforcing the Company's commitment to ethics and legality in all its activities..

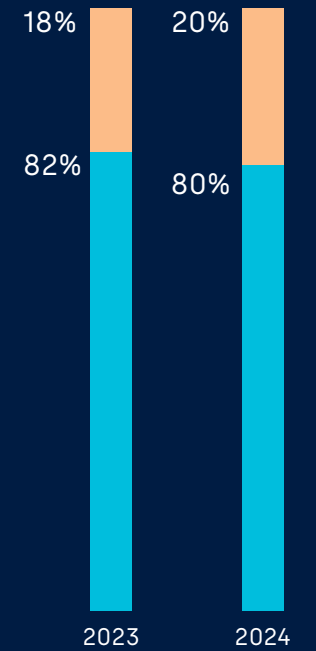
Classification of reports



Channel access forms



Identification of reports



● Anonymous
● Identified

Climate change and energy

Wilson Sons is committed to environmental responsibility, focusing on tackling climate change and promoting the energy transition. Its initiatives reflect the integration of sustainable practices to the operations, aiming at mitigating environmental impacts and contributing to the development of a low-carbon economy



Climate change and energy

GRI 3-3 | 201-2 | 305-5

Wilson Sons' climate management is continuously evolving, allowing internal processes to mature before being communicated to external stakeholders. In 2024, as part of this progress, the Company will disclose, for the first time, its Scope 3 emissions inventory — which includes indirect emissions from third parties — through the Public Emissions Registry of the Brazilian GHG Protocol Program. This initiative represents a significant step toward enhancing transparency and strengthening its climate strategy.

In this context, Wilson Sons is developing its Climate Change Policy, aimed at establishing guidelines for adapting to the impacts of climate change while reinforcing the Company's commitment to decarbonizing its activities and aligning with the transition to a low-carbon economy.

In parallel with the policy development, decarbonization initiatives are being implemented, focusing on the main sources of operational emissions. To ensure the effectiveness and economic feasibility of these actions, the Company uses the Marginal Abatement Cost (MAC) Curve as a tool to support project prioritization, ensuring that the initiatives adopted represent the most cost-effective alternatives for emissions reduction.

Wilson Sons' climate management is guided by strategic pillars focused on the identification and measurement of climate-related risks and opportunities, as well as the mitigation of identified risks. This approach has enabled the company to align with international climate disclosure standards such as the Task Force on Climate-related Financial Disclosures (TCFD) and the Carbon Disclosure Project (CDP), both recognized for promoting transparency and accountability in climate risk management.

Through the ongoing mapping of risks and opportunities, action plans and Key Risk Indicators (KRIs) have been developed to mitigate risks and maximize the benefits of climate-related opportunities, not only for Wilson Sons' operations but also for its value chain. All activities related to climate risks and opportunities are monitored by the company's risk committee, ensuring the engagement of senior leadership in decision-making and reinforcing climate resilience.

Since 2021, Wilson Sons has been identifying climate-related risks and opportunities for the business across different time horizons, including the short term (less than 3 years), medium term (3 to 10 years), and long term (more than 10 years). This climate risk assessment covers all of the company's assets, including WSUT and its subsidiary Allink. As part of this process, the company has incorporated the TCFD recommendations, strengthening the integration of climate risks into its integrated management model.

The scenarios considered in this evaluation are presented below:

Scenario	Model	Timeframe
SSP1 - RCP 2.6	Optimistic	2030
SSP1 - RCP 2.6	Optimistic	2050
SSP3 - RCP 7.0	Pessimistic	2030

In 2025, the study of climate-related risks and opportunities will be updated through a new assessment of the climate impacts to which Wilson Sons is exposed. This will enable the development of adaptive plans that are increasingly aligned with projected scenarios.

The Company is exposed to both acute and chronic physical threats, such as rising sea levels and the increased frequency of extreme weather events, which may result in financial and operational impacts, including higher insurance costs and the need for structural adaptations.

In addition, climate change may affect strategic markets, such as agricultural production, influencing demand for logistics services. Brazil's energy matrix, which relies heavily on hydroelectric sources, may also be impacted by reduced rainfall, affecting both operations and customers.

Wilson Sons classifies and evaluates these risks according to the impact matrix provided for in its integrated risk management policy, considering the combination of probability and impact. The increased frequency and intensity of extreme weather events can reduce the country's economic activity and, consequently, the demand for logistics services, in addition to generating direct operational risks, such as damage to infrastructure and interruptions in terminals and offshore operations.

Rising sea levels, on the other hand, represent a structural threat to port infrastructure, which can generate significant physical and financial damage

In addition to physical risks, the transition to a more sustainable global energy matrix also brings challenges for the Company. Reducing hydrocarbon production and transportation may decrease demand for certain services, while new regulations, such as the International Maritime organisation's (IMO) targets for reducing greenhouse gas (GHG) emissions, may increase operating costs. The possible implementation of a carbon tax and the growing demand for suppliers with a lower carbon footprint reinforce the need for investments in cleaner technologies

The risks and opportunities identified were confronted with the criteria and metrics of the Company's integrated risk management, recognizing the materiality and relevance of climate change for business. The risks of higher relevance were incorporated into the management, being directed to mitigation and adaptation to the climatic effects on the

group's operations and business. Data is often evaluated and at this time the financial impact of risks is restricted to the Company's internal governance. All climate risk identified are considered emerging, reinforcing the need for continuous monitoring and the search for sustainable opportunities that can generate competitive advantages.

In 2023, Wilson Sons implemented an operational protocol to respond to heatwave events, aiming to mitigate physical and operational climate risks. The protocol was strengthened in 2024 with the issuance of heat forecast alert bulletins and establishes contingency and adaptation measures. Additionally, local measurements are carried out to determine the severity scale, ensuring an appropriate response to weather conditions. Preventive guidelines have been implemented to minimize the impacts of extreme heat on operations, including:



Mandatory hydration: mandatory isotonic intake for all work performed in the open, on heat wave days;



Personal protection: sunscreen with minimum SPF of 45 and optional balaclava;



Adaptation of operational activities: creation of shaded areas near operations, staggered breaks for rehydration, immediate suspension of activities in cases of thermal sensation that reaches critical levels.

These guidelines enable proactive and structured actions, reinforcing the importance of assessing workers' thermal perception to ensure employee health and safety, as well as the resilience of operations during extreme heat events.

At WSUT, an ESG subcommittee was recently established, bringing together leaders from the Legal, Human Resources, and Health, Safety and Environment departments, with the goal of implementing a range of initiatives focused on corporate sustainability. Additionally, WSUT plans to implement technologies aimed at reducing the environmental impact of offshore vessel operations

To give more transparency to its climate governance, Wilson Sons voluntarily participates in the CDP, answering the climate change questionnaire. In 2024, Wilson Sons' CDP Climate score went from B to C, reflecting a deep review conducted by the platform itself, which made the assessment criteria more comprehensive, with an expanded focus on managing emissions and risks along the entire value chain. This update represents a breakthrough in the global ambition for climate transparency, but also imposed new challenges common to the sector, especially with regard to the reporting of information outside direct operational limits.

Despite the grade change, Wilson Sons maintains a high standard of climate governance, with structured and evolutionary processes developed over the last decade. The organisation has reinforced its commitment to the climate change agenda, with a continued focus on data quality improvement, value chain engagement and maturing adaptation and mitigation strategies.

TCFD Task Force on Climate-related Financial Disclosures

Wilson Sons has advanced in understanding the risks and opportunities associated with climate change, seeking to integrate this learning into its strategy and management processes. In line with the TCFD recommendations, the Company reports its structured approach in the four thematic pillars defined by the framework: Governance, Strategy, Risk Management and Metrics and Goals.

It is recognised that transparency about the actual and potential impacts of these risks and opportunities is essential to strengthen the adaptation and resilience of its performance and business strategy. Despite this, it is not yet possible to present a complete report of the impacts related to Metrics and Targets (Recommendation B), since scope 3 emissions were measured for the first time this year. Likewise, the Company does not yet express risks in quantifiable financial terms, but is committed to evolving its disclosure practices to incorporate financial metrics into risk assessments

Governance

TCFD 1.A | 1.B

Wilson Sons' board of directors is responsible for overseeing the Company's risk management model, including those associated with climate change. This supervision occurs mainly during strategic and performance evaluation meetings, in which the main strategic drivers for the management of the subject are approved. The body has the support of the risk

committee, which performs quarterly updates on the main risks and opportunities and coordinates the corporate process of integrated risk management.

The leadership of the climate agenda is under the responsibility of the CEO, who presents relevant updates to the board of directors, especially at times of strategic definition. The execution of the related action plans to climate change is conducted by a sustainability board, ensuring the implementation of initiatives.

The risk committee highlights climate agendas whenever relevant, both from the perspective of risks and opportunities aligned with the business strategy. This dynamic also involves budget and investment supervision, especially with regard to mitigation, adaptation and technological innovation initiatives, as well as the acquisition of capital goods aimed at the climate transition. Thus, the monitoring of policies and programs related to the subject is continuous and systematic.

Climate risk management is integrated into the corporate risk management process. The mapping, assessment and prioritisation of these risks involve technical teams, that contribute to the analysis and definition of appropriate mitigation measures.

At the executive level, the risk committee — composed of members of the executive board — supervises the risk management process and interacts with the governance

bodies through the audit committee and the meetings of the board of directors. These bodies, as provided for in Wilson Sons' integrated risk management policy, are responsible for validating the risk appetite and the respective tolerance ranges

In addition, the chief operating officer leads the programs related to the climate issue, supported by the sustainability management in the execution of the actions. The strategic decisions are subject to approval by the executive board, composed of the presidency, the operations and financial executive boards and the investor relations board. Significant advances in climate management and investments relevant to the reduction of the carbon footprint are taken to the board of directors for validation and deliberation.

 [CLICK HERE](#)

Learn more on pages 38 and 39.



Strategy

TCFD 2.A | 2.B | 2.C

AWilson Sons already observes the effects of climate change and society's responses on its strategic direction and financial planning. The Company recognises its exposure to a wide range of climate risks, which are classified into two broad categories: physical risks, such as changes in rainfall patterns, extreme events and sea level rise, and transition risks, related to regulatory changes, the transformation of the energy matrix and the growing pressure for decarbonisation.

These risks are analysed based on their probability of occurrence and magnitude of impact, considering three distinct time horizons: short term (less than three years), medium term (between three and ten years) and long term (over ten years). The evolution of this process has also made it possible to identify relevant climate opportunities, such as:

- The increase in demand for lower-carbon logistics modes, replacing road, rail or air transport;
- The growth in the volume of loads associated with the energy transition, such as solar energy equipment and wind turbines;
- Strengthening Wilson Sons' positioning as a strategic customer partner by promoting sustainable practices and a clear decarbonisation strategy.

The impacts arising from risks and opportunities were identified qualitatively and, whenever possible, quantitatively. In general, physical risks can compromise operations, causing interruptions, increased operational complexity, increased costs and damage to infrastructure. Transition risks, on the other hand, can affect both revenue, due to the possible drop in the transport of cargo with a high carbon footprint or due to the reduction in activity in the offshore sector, regarding costs, with taxes on emissions and the need for investments to mitigate or offset greenhouse gases.

The mapped opportunities represent growth vectors aligned with a low-carbon economy, contributing positively to institutional reputation and increased revenues. Wilson Sons has been monitoring market dynamics and deepening the identification of its scope 3 emissions, which will enable, in the future, the offer of more effective and valueadded solutions for its customer chain.

The quantitative analyses carried out are of restricted use and, for reasons of confidentiality, are not publicly disclosed. However, they serve as a basis for assessing the feasibility of investment projects, estimates of return and impacts, and support strategic decisions at the executive level

To test the resilience of its strategy, the Company assessed the risks and opportunities in light of future climate scenarios, based on the Shared Socioeconomic Pathways (SSP) and the Representative Concentration Pathways (RCP), defined by the IPCC in the Sixth Assessment Report (2021).

The analysis of these scenarios generated insights and allowed us to estimate a likely range of impacts, which have been incorporated into Wilson Sons' portfolio of decarbonisation actions and prioritisation criteria.

In general, the risks are more severe in the high emissions scenario (RCP 7.0), which exposes the Company to significant physical threats and reduces the opportunities associated to the green economy. In the low emissions scenario (RCP 2.6), there is greater potential to take advantage of material opportunities and mitigate risks, given the existence of a more coordinated global environment in regulatory and market terms.

 [CLICK HERE](#)
Learn more on pages 44, 45 and 50.



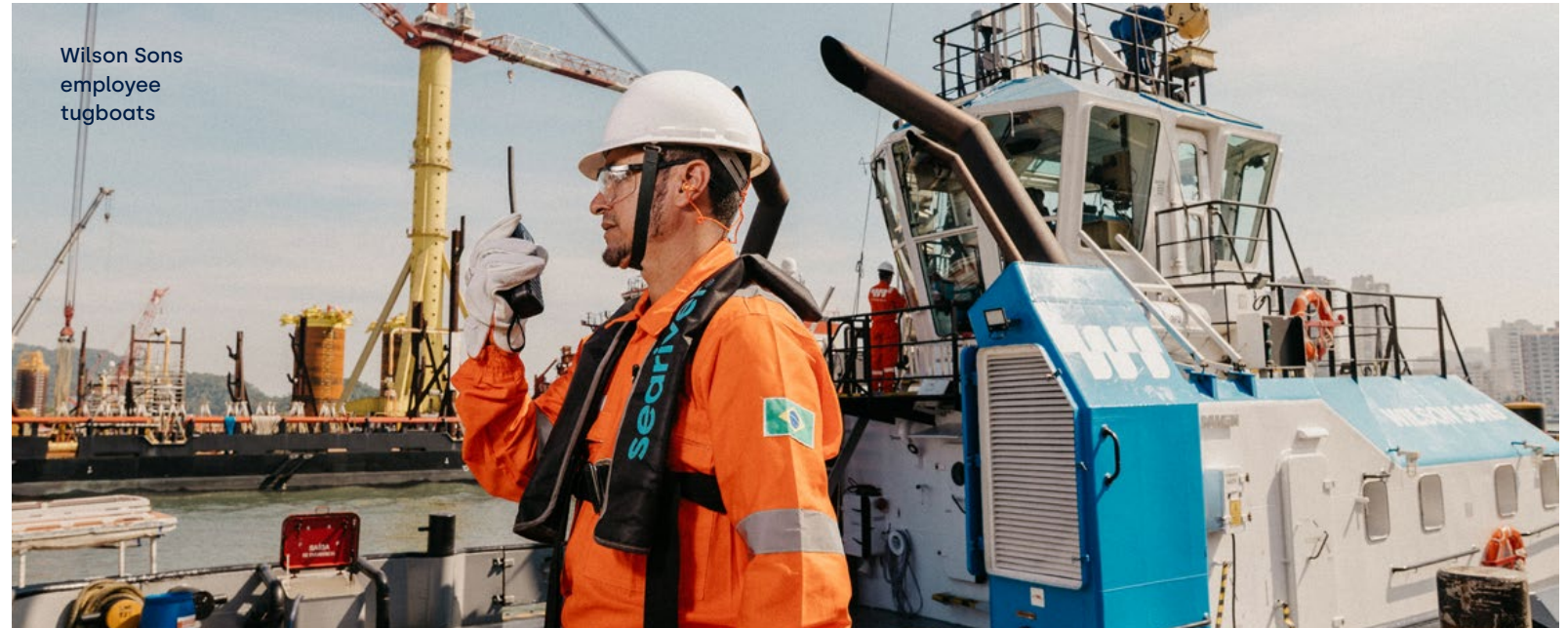
Risk management

TCFD 3.A | 3.B | 3.C

Wilson Sons' initial identification of material climate risks and opportunities occurred in 2021. Since then, these themes have been periodically reassessed to ensure their adherence to the dynamics of the global climate context. Although no newly mapped risks have materialised in the last three years, the Company maintains continuous monitoring of the risk environment in order to quickly incorporate possible emerging threats into its management process..

The assessment through prospective climate scenarios complements this work, allowing the analysis of longer deadlines, in line with international commitments and the growing sophistication of assessment tools. An example of progress in this field is the elaboration of the marginal cost of carbon abatement (MAC) curve for all business units. This instrument allows the analysis of mitigation alternatives based on the emission reduction potential and the financial impacts associated with each emitting source.

Climate risk management follows the principles of Wilson Sons' corporate risk management model. The executive board acts as directly responsible for the risks (risk owner), being in charge of implementing the mitigation measures prioritised during the evaluation process. Currently, climate risks are treated as emerging risks, with centralised management in the respective persons responsible and reporting to the other governance bodies.



Wilson Sons
employee
tugboats

The risk committee monitors the set of risks mapped by the Company, while the risks of extreme impact are the direct responsibility of the executive board, composed of the chairman and the operations and financial boards. The effectiveness of mitigation actions is monitored on a continuous and consolidated basis in internal reports, presented to the audit committee and the board of directors, at least once a year.

At Wilson Sons, climate-related risks are fully integrated into the overall risk management system, following the same flows and procedures adopted for risks of other natures — from identification to evaluation, through the implementation of actions and the monitoring of controls.

Risk prioritisation is carried out systematically, considering both the probability of occurrence and magnitude of impacts. In 2024, this assessment led to the prioritization of physical climate risk, partly due to the increased frequency and severity of extreme weather events in the regions where the Company operates. This process is conducted annually to ensure the ongoing effectiveness in managing the Company's most critical risks.

 [CLICK HERE](#)
Learn more on pages 38, 39, 44 and 45.

Metrics & goals

TCFD 4.A | 4.B | 4.C

Wilson Sons uses a set of metrics to track the risks and opportunities associated with climate change, encompassing absolute and relative quantitative indicators related to energy consumption, greenhouse gas (GHG) emissions, water use and waste disposal. These data serve as a basis for assessing the carbon emissions intensity of its operations.

Among the absolute indicators monitored are the consumption of fossil fuels and electricity, as well as the direct and indirect emissions resulting from these activities. The relative indicators measure energy and emissions efficiency in relation to operational performance, such as revenue generated, operation hours at the terminals and number of manoeuvres performed by tugboats. This approach allows us to monitor environmental performance in proportion to the Company's level of activity.

In 2024, scope 1 and 2 emissions totaled, respectively, 86,990.93 tCO₂ e and 922.13 tCO₂ e. The Company conducted its 2024 scope 3 emissions inventory, covering the most relevant categories and the most representative businesses, resulting in emissions of 362,835.51 tCO₂e. The scope 3 inventory will be disclosed together with scopes 1 and 2 in the Public Emissions Registry in 2025.

The risks related to emissions of scopes 1 and 2 were identified in 2021 and have been continuously monitored and managed, with a focus on mitigating impacts.

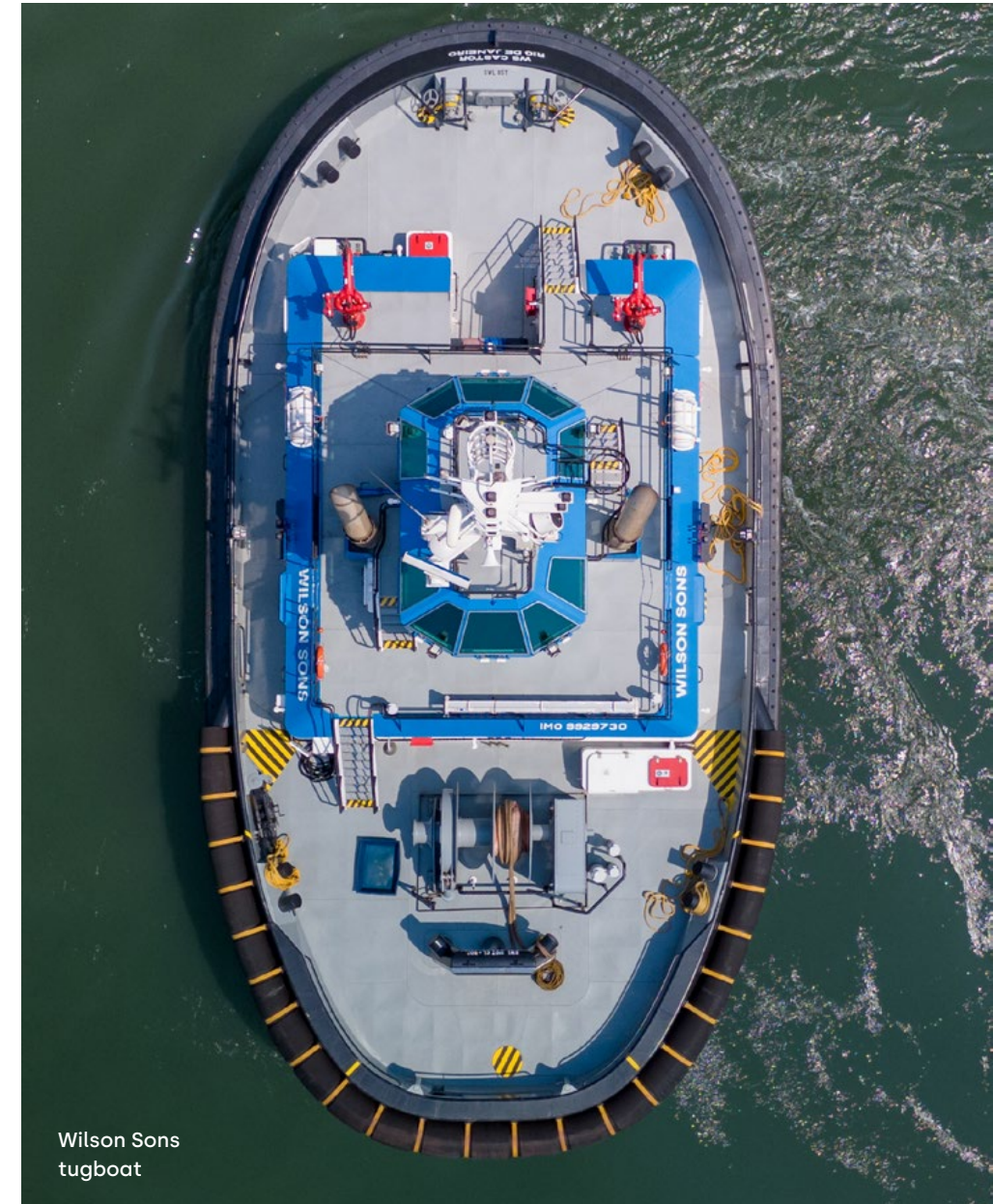
With regard to climate goals, the Company adopts, for now, objectives of a qualitative nature, focusing on the consolidation of its climate governance. Among the commitments already established are: the identification of risks and opportunities associated with climate, the development of a portfolio of decarbonisation initiatives, the conduct of studies and tests of lower carbon intensity alternatives and the analysis of climate scenarios.

These goals are used in the performance evaluation of the areas responsible for their execution and, whenever applicable, also of the Company's executive board. Quantitative targets related to energy consumption and emission reduction have been established in some business units, such as terminals and towage operations, under the responsibility of operational teams and with supervision of the sustainability management. Wilson Sons plans to define a quantitative target to reduce scope 1 and 2 emissions by 2025.



[CLICK HERE](#)

Learn more on pages 52 to 54.



Wilson Sons
tugboat

Material climate-related risks and opportunities

Risks

- Changes in weather patterns can impact agricultural and industrial production of Brazil, reducing the flow of commodities and industrialised goods in port terminals.
- More frequent extreme weather events and potential sea level rise may impact the infrastructure, equipment and cargo handled by Wilson Sons.
- Regulatory changes focused on climate action can impact hydrocarbon production and reduce demand for offshore support services. They can also increase costs associated with transportation and logistics activities.

Opportunities

- The increase in customer demand for logistics services with lower carbon intensity than road, rail and air transport can increase the volume of cargo handled in ports
- Potential increase of the volume of cargo transporter with products decarbonisation and transition such as solar panels and turbines
- Opportunity of Wilson Sons to be positioned as preferred partner for of customers due to energy of the strategy of decarbonisation and best practices wind

Externality	Category	Likelihood	Impact	Timeframe	Description
Changes in precipitation patterns	Physical (chronic)	Probable	Moderate	Short	Climate-related changes, especially in rainfall patterns in Brazil, can harm agriculture, and consequently Wilson Sons' customers who transport significant volumes of agricultural cargo in the country. Thus, the reduction in agricultural production may directly affect the demand for services provided by the Company.
Increase in extreme weather events	Physical (acute)	Probable	Moderate	Average	Extreme weather events can disrupt a wide variety of Brazilian economic activities, impacting demand for Wilson Sons services. These events also pose threats such as loss of equipment or cargo during storms or damage to assets and infrastructure.
Changes in the energy mix	Transition (market and technology)	Probable	Moderate	Long	As the world moves towards a decrease in the use of fossil fuels, demand for hydrocarbon production is expected to decrease. This movement will have an impact on Wilson Sons' services associated with the production and transportation of these products.
Physical impacts of extreme weather phenomena	Physical (acute and chronic)	Probable	Low	Average	The physical impacts of climate change are expected to lead to economic disruptions in all regions and sectors. This volatility makes investment decisions more complex, increasing the risk of sunk assets and posing a threat of prolonged economic recessions in the market.
Changes in energy mix/ External pressure for decarbonisation	Transition (market and technology)	Probable	Moderate	Average	With society's preference for low-carbon transport, shipping is likely to have, in some cases, a smaller carbon footprint per kilogram of goods transported than road transport. This, coupled with the increased need to transport equipment for net-zero transition (e.g., components of electric vehicles or equipment related to solar and wind power generation), may increase demand for services.



Donations Rio Grande do Sul

Rio Grande do Sul

The floods that hit Rio Grande do Sul in May 2024 reinforced the need for adaptation and resilience in the face of climate challenges.

The event directly impacted the infrastructure and mobility of main points of the state, directly and indirectly affecting more than 380 of the 497 municipalities in Rio Grande do Sul.

The Rio Grande container terminal is located 3.20 metres above the average tide of the estuary, and for this reason, it was not affected by the floods and maintained its operations without interruptions. However, proximity to critical areas—such as the city centre, where 0.50 metre beads are observed required the adoption of strategic measures to mitigate direct and indirect impacts, and mainly to guarantee the necessary support for employees who have had their homes hit.

Wilson Sons' commitment went beyond maintaining operations, prioritising employee safety and community support. The container terminal acted as a receiving point for donations sent from other states and countries, while the Rio Grande logistics centre was assigned to the post office to serve as an operational base for receiving, sorting and distributing emergency supplies, facilitating the sending of aid to the most affected areas.

In turn, the Santa Clara container terminal was the most impacted unit, registering flooding in operational areas,

including offices, warehouses, equipment and cargo. Operations resumed in just ten days after the retreat of the waters, with corrective and preventive actions, such as the relocation of equipment to higher areas and the adoption of solutions to protect electronics and other assets, thus reducing vulnerability to future extreme events.

In response to the crisis, management commissions were established at the local and corporate levels, ensuring an agile and assertive decision-making process. The experience highlighted the importance of operational resilience and structural measures to minimise climate impacts, ensuring business continuity and community support.

In total, more than three tonnes of food were donated, via the Company's own resources and donations from employees, more than R\$13,000 in meals donated through the partnership with the NGO Ação da Cidadania, among other items of need, such as a tonne of mineral water, and 200 school backpack kits filled with new material.

Climate projections indicate an increase in the frequency and intensity of extreme events, such as torrential rains and prolonged droughts. In Rio Grande do Sul, this phenomenon has manifested itself recurrently in recent years, affecting both cities and strategic sectors such as agriculture, transport and logistics. The 2024 floods illustrate the risks associated with climate imbalance, requiring a more robust approach to disaster mitigation and response

Emissions management

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

Wilson Sons' emissions inventory, in the operational control and equity participation approaches, is available in the Public Registry of Emissions of the Brazilian GHG Protocol Program. In 2024, for the fourth consecutive year, it received the Gold Seal qualification, for covering direct and indirect emissions (scopes 1 and 2) and being subjected to external verification. The Company monitors its energy efficiency with emission and energy intensity indicators to identify the main factors and sources of emission and seek initiatives for the decarbonisation of activities.

The Company reduced its scope 2 emissions in 74% of the Rio Grande container terminal from the acquisition of renewable energy certificates.

As part of its commitment to the climate agenda and transparency, Wilson Sons continues to advance in the traceability of its greenhouse gas emissions. In 2024, Wilson Sons made progress in preparing the scope 3 inventory for the most relevant emission categories: 01 (purchased goods and services), 02 (capital goods), 03 (upstream energy purchase), 11 (sold goods and services), and 13 (leased assets), covering the most representative businesses (Container Terminals, Tugboats, Shipyard, and WSUT).

The total scope 3 emissions in the 2024 inventory amounted to 362,835.51 tCO₂e, representing 80% of total emissions across all scopes. For 2025, the disclosure of scope 3 emissions in the Public Emissions Registry is planned, consolidating this progress in emissions management.

Starting in 2024, Wilson Sons' total greenhouse gas (GHG) emissions reported in the report began to include the Allink and WSUT businesses, resulting in an increase of 15,492 tCO₂e in scopes 1 and 2 emissions for this year. For comparative purposes with 2023, the following analyses isolate this effect. Thus, for the remaining businesses, emissions increased by 7.0%, mainly due to operational growth in container terminals and tugboats. Direct emissions (Scope 1) grew by 7.4%, while indirect emissions (Scope 2) fell by 38.0%, driven by the use of certified renewable energy, especially at the Rio Grande (RS) terminal. Despite the absolute increase, the terminals showed efficiency gains, with reductions in relative emissions: 12.4% at Rio Grande and 19.7% at Salvador (BA), the latter having operated 50% of horizontal container handling in 2024 with electric yard tractors. For tugboats, the analysis of relative emissions per maneuver was replaced by emissions per operational hours — the effective duration of vessel operations during maneuvers. This adjustment allows for a more accurate analysis of the tugboat fleet's emissions profile, improving management of the issue for this segment. From this perspective, relative emissions remained practically equivalent to those in 2023, reflecting a balance between the increased power required by tugboats to operate larger ships and the effectiveness of reductions promoted by greater use of shore power and controlling engine RPMs during longer movements, primarily.



Wilson Sons' shipping agency conducting a client visit

Scope 1 emissions per business (tCO₂e)¹

	2024 ⁴	2023 ⁵	2022 ⁵
Terminals	9,449.7	7,790.9	8,405.3
Towage	61,035.5	56,493.0	52,812.9
Others	16,505.7	1,225.2	1,270.5
TOTAL	86,990.9	65,509.1	62,488.7

Scope 2 emissions by business (tCO₂e)²

	2024 ⁴	2023 ⁵	2022 ⁵
Terminals	709.5	1,260.0	1,221.2
Towage	38.9	58.8	49.3
Others	173.7	152.2	196.9
TOTAL	922.1	1,471.1	1,467.5

Total emissions by type of gas (tCO₂e)³

	2024 ⁴	2023 ⁵	2022 ⁵
CO ₂	74,880.6	65,229.3	61,803.8
CH ₄	340.9	292.4	554.6
N ₂ O	958.3	816.1	934.2
SF ₆	0.0	0.0	0.0
HFCs	11,733.2	642.4	663.6
TOTAL	87,913.1	66,980.1	63,956.2

1. Gross scope 1 emissions encompass gases CO₂, CH₄, N₂O, SF₆ e HFCs.

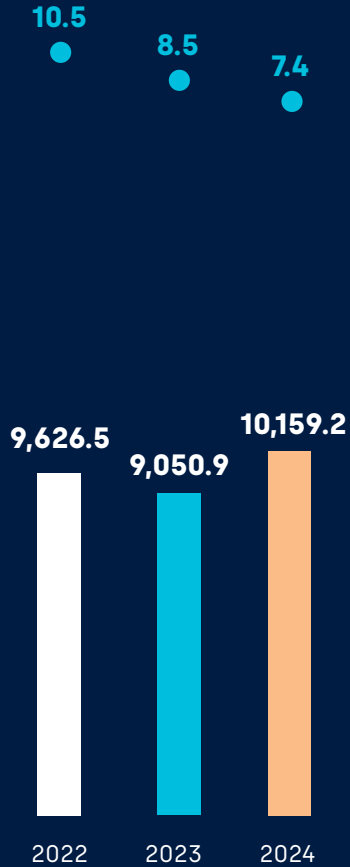
2. Scope 2 emissions in the localisation approach (consolidation by operational control), encompass gases CO₂, CH₄, N₂O, SF₆ e HFCs.

3. Gross scope 1 emissions and scope 2 emissions in localisation approach (consolidation by operational control), cover gases CO₂, CH₄, N₂O, SF₆ e HFCs.

4. It includes emissions da subsidiária Allink from the subsidiary Allink and the joint venture WSUT.

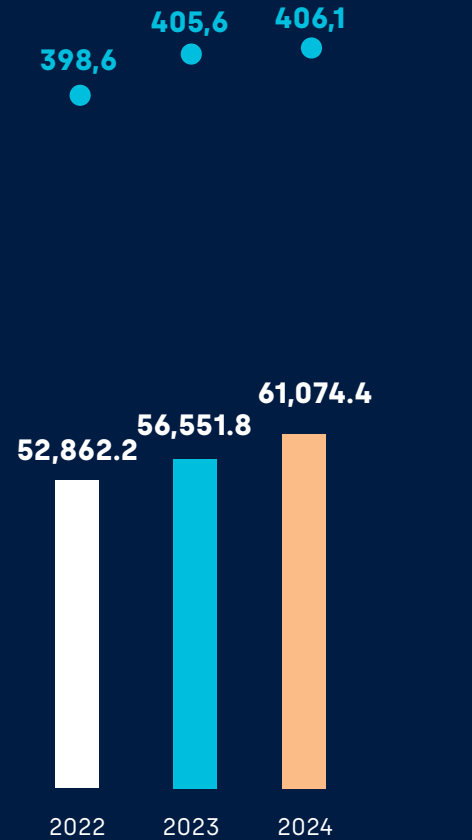
5. Emissions from the subsidiary Allink and the joint venture WSUT are not included. Data different from the Public Emissions Registry as they do not include WSUT.

Terminal emissions (tCO₂e)



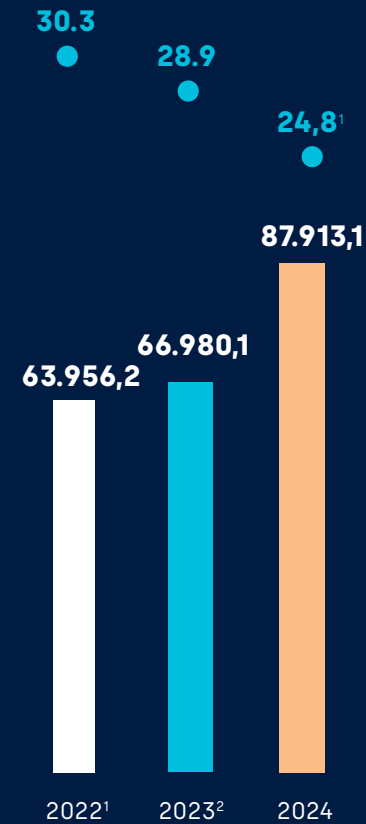
● Intensity of terminals' operational GHG emissions (kgCO₂e/TEU)

Tugboat emissions (tCO₂e)



● Intensity of operational GHG emissions from tugboats (kgCO₂e/operational hour)

Wilson Sons total emissions (tCO₂e)



● Wilson Sons financial GHG emissions intensity (kgCO₂e/R\$ million net revenue)



14%
decrease of emissions financial intensity



Gold Seal
of the Brazilian GHG Protocol Program

¹ The emissions intensity calculation includes 100% of the emissions from the subsidiary Allink, and does not include emissions from the joint venture WSUT, in alignment with the Company's financial consolidation.

² The years 2022 and 2023 do not include emissions from WSUT and Allink.

Energy

GRI 302-1 | 302-3

Efficient management of energy consumption is a strategic pillar for Wilson Sons, in line with the Company's commitments to sustainability and mitigation of environmental impacts. The initiatives implemented aim at promoting greater energy efficiency, reduce emissions associated with the use of fossil fuels and increase the participation of renewable sources.

Energy consumption in 2024 by business (GJ)

	Terminals	Towage	Others*	Total
Generated from fuel consumption				
Acetylene	12.0	0.00	475.5	487.5
Diesel	128,135.4	820,289.7	103,738.3	1,047,285.4
Ethanol	21.5	124.4	1,904.1	2,050.0
Petrol	2,087.6	3,944.0	2,871.0	8,902.6
LPG	4,219.0	0.00	2,186.6	6,405.6
TOTAL FUELS	134,475.6	824,358.1	111,175.5	1,065,131.1
Electricity				
Purchased on the captive market	148,296.3	3,839.1	21,806.7	173,942.2
Purchased on the free market	0.0	0.0	0.0	0.0
TOTAL ELECTRICITY	148,296.3	3,839.1	21,806.7	173,942.2
TOTAL ENERGY CONSUMED	282,771.9	828,197.2	132,982.2	1,239,073.3

*Includes WSUT and Allink.



Wilson Sons' tugboats

Decarbonisation and optimisation initiatives in energy consumption

GRI 302-4

Wilson Sons invests in modernizing equipment and implementing technologies to optimise energy consumption in its operations. Among the main actions are:

- Energy monitoring and management: use of advanced tools to monitor energy consumption and identify efficiency opportunities.
- Electrification and modernisation of assets: replacing old equipment with more efficient models, reducing energy demand and environmental impact.
- Optimisation of operational processes: continuous review of activities to avoid waste and improve energy use efficiency.

In 2024, different initiatives were implemented with a focus on reducing energy consumption and GHG emissions, following internal guidelines and recognised standards, such as the GHG Protocol.

During the period, Wilson Sons advanced on different fronts to reduce its greenhouse gas emissions. The Company expanded the use of onshore power supply (OPS) to tugboats in 21 ports where it maintains operations, with emphasis on Vast Terminal,

in Porto do Açu. It also implemented a motor rotation control initiative, with the aim of optimising fuel consumption during the handling of tugboats during manoeuvres or in operational transfers. As a result, in 2024, the operation reached the optimum RPM range at 60% of the travel time.

In addition, studies on the use of biofuels on vessels began, seeking to reduce the consumption of marine diesel oil through the incorporation of renewable fuels. With the authorisation from the National Agency of Petroleum, Natural Gas and Biofuels (ANP), in 2024, tests were started with biodiesel and HVO (hydrated vegetable oil).

Wilson Sons reduced Scope 2 emissions at the Rio Grande (RS) terminal by 74% through the purchase of renewable energy certificates (I-REC). In 2024, the new electric yard tractors at Tecon Salvador operated fully, accounting for 50% of the terminal's horizontal movements, replacing diesel equipment.

At **Allink**, the Rota Verde initiative was implemented, which offers LCL (Less than a Container Load) shipments with carbon offsetting at no additional cost to the customer. The first route implemented was between Santos (SP) and Caucedo (Dominican Republic). The action was well received by customers.

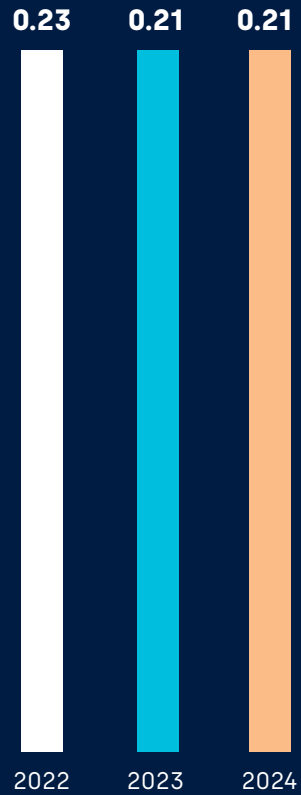
At **WSUT**, actions have been guided by internal policies such as the operational procedure for GHG emissions management and the energy efficiency management plan on vessels. The

Cerensa system is used to monitor consumption indicators monthly and consolidate emissions in tCO₂e, enabling detailed management by resource, scope, and period. With these measures, the Company achieved an 11% reduction in fugitive emissions, surpassing the annual target. Initiatives also include the Conscious Consumption programme and the Circular Project, which indirectly contributes to reducing emissions through the reuse of materials.

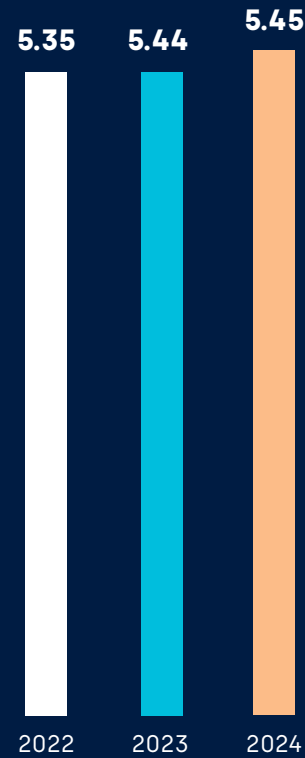


Energy intensity

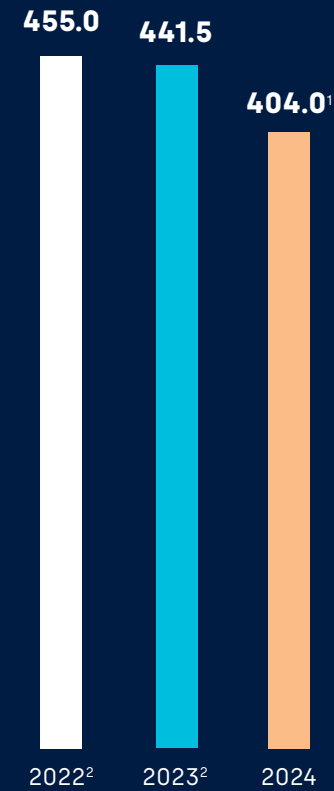
Terminals (total energy consumption in GJ/TEU handled)



Towage (total energy consumption in GJ/operational hour)



Wilson Sons (total energy consumption in GJ/ thousand of R\$ net income).



Energy consumption (in thousands of GJ)



¹ The energy intensity calculation includes 100% of the emissions from the subsidiary Allink and does not include emissions from the joint venture WSUT, in alignment with the Company's financial consolidation.

² The years 2022 and 2023 do not include energy consumption from WSUT and Allink.

³ Starting in 2024, energy consumption from Allink and WSUT has been included in the report.

Water, waste and biodiversity

Wilson Sons operates in water resource management focusing on efficient use and reuse, as well as proper treatment of effluents before disposal. It also adopts plans for waste reduction and reuse. On the biodiversity front, it implements preventive measures to avoid impacts on sensitive ecosystems and participates in conservation initiatives, reinforcing its commitment to preserving the coastal and marine environments where it operates.

Tecon
Salvador



Water, waste and biodiversity

GRI 3-3 | 303-1 | 303-2 | 303-3 | 303-4 | 303-5

Water and effluents

Wilson Sons promotes responsible management of water resources, prioritising the efficient use of water and the proper treatment of effluents. The Company acquires water exclusively from external suppliers, without resorting to groundwater abstractions or water bodies, and continuously monitors water risk scenarios that may impact its operations.

In addition to human consumption, water is used in operational processes such as hydro-blasting when docking ships at shipyards, washing equipment and fuelling vessels at terminals. Monitoring consumption and the implementation of operational controls are essential for water efficiency, covering actions such as leak control, awareness campaigns and water reuse systems.

Initiatives are taken to mitigate environmental impacts related to water consumption, including rainwater harvesting and reuse and effluent reuse systems. The Rio Grande container terminal and Salvador container terminal have systems for the separation of oily waste and reuse of water in internal processes.

In addition, the Rio Grande container terminal collects and treats water from air conditioning equipment and also uses rainwater collection systems. At the Santo André logistics centre, rainwater is reused in changing rooms, washing equipment and gardening. The Salvador container terminal has a remote monitoring system that allows to monitor the levels of the reservoirs, the volume of consumption and detect possible leaks.

The Company's shipyards carry out monthly monitoring of water consumption through the SIS system, constantly seeking opportunities to reduce consumption and maximize the use of reuse water. The offshore support bases have an underground cistern, used for storing water for toilets. In addition, these bases record a high volume of supply of vessels, so they adopt structured procedures to ensure the control and quality of effluents, using tools such as spreadsheets of environmental aspects and impacts, continuous environmental monitoring and preventive actions against leaks.

The Company is also actively engaged in technical forums and watershed committees to contribute to raise awareness about

the sustainable use of water. By participating in strategic discussions and exchanging experiences with stakeholders, Wilson Sons reinforces its commitment to water efficiency and environmental preservation, promoting responsible practices in its value chain and strengthening cooperation with customers, partners and local communities.

All effluents undergo treatment before disposal, being analysed according to legal and environmental parameters. Oily waste from equipment washing is treated by water and oil separator systems or sent to specialised companies. The compliance with environmental licensing requirements is maintained through periodic assessments and alignment with the requirements of local environmental agencies.

These processes are carried out in accordance with current legislation, differentiating them according to their origin: sanitary, rainwater and oily effluents. The toilets and rainwater, from toilets, changing rooms, cafeterias and drainage, are directed to their own sewage treatment plants, public network or treated by specialized companies. The oily ones, generated in the washing of parts and equipment, pass through a Water and oil separator system or are sent for specialised treatment.

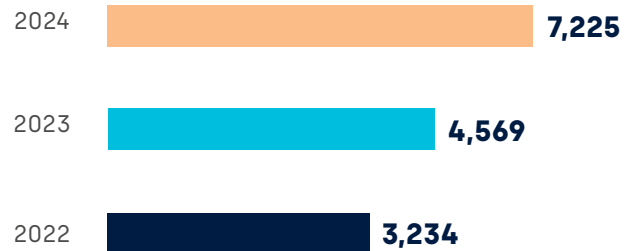
At the Salvador container terminal, the Rainwater Conservation and Reuse Programme reduces the utility's dependence on water through collection, treatment and reuse. The unit also has an effluent treatment plant that operates in a closed circuit, reusing the water generated by washing equipment in the unit itself. The closed cycle operation prevents the discharge of effluents into water bodies. In addition, grey water from changing rooms is treated and reused in toilets, saving about 180,000 litres of water per year.

The Rio Grande container terminal follows a similar model with the "Clean Water" system, which treats and reuses effluents from equipment supply and washing. The unit operates an effluent treatment plan capable of processing 2000 L/h, using chemicals such as coagulants and disinfectants to ensure the quality of the treated water. The flow of the treated sanitary effluent meets the legal standards, with monthly monitoring to ensure environmental compliance.

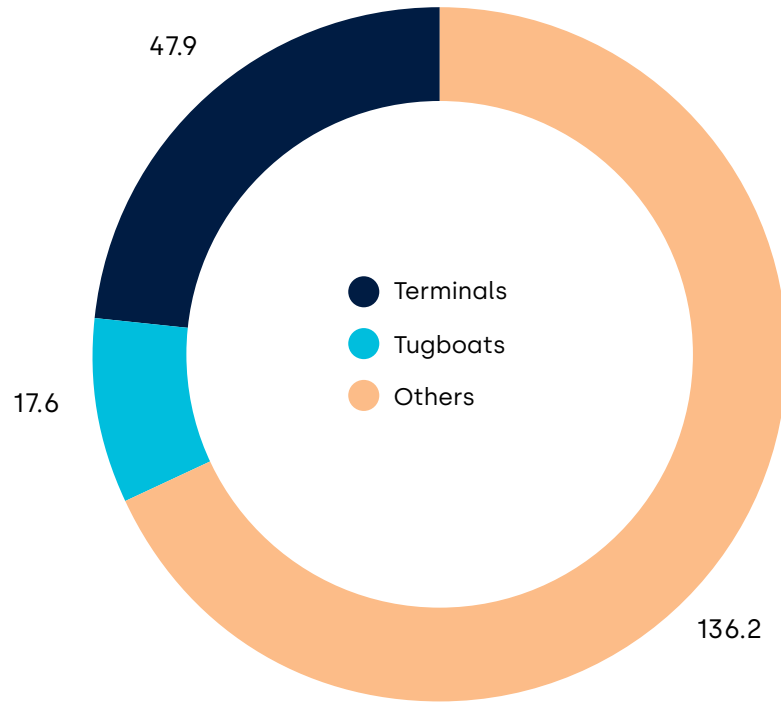


Niterói offshore support base

Water reuse (m³)



Water consumption by business in 2024 (in thousands of m³)



Total water abstraction by source (in thousands of m³)¹

	2024	2023	2022
Water abstracted to supply customers			
Concessionaire (supply Company)	113.9	120.5	59.4
Water abstracted for consumption in operations			
Concessionaire (supply Company)	76.2	178.8	123.8
Groundwater (direct abstraction from wells)	0.6	-	-
Others (water truck or gallons)	9.1	15.4	16.0
TOTAL	199.8	194.2	139.8

Total water discharge of by source (in thousands of m³)¹

	2024	2023	2022
Third parties (local sanitation network)	25.4	20.6	16.7
Third parties (specialised Company)	64.6	2.7	1.9
In-house treatment (then disposed of at sea)	9.4	16.9	17.0
In-house treatment (then disposed of in rivers, lakes or ponds)	19.9	6.6	0.2
TOTAL WATER DISCHARGED	119.3	46.8	35.8

1. The entire volume of water captured, consumed or disposed of by Wilson Sons has a concentration of total dissolved solids equal to or less than 1 g/l. No Company unit is located in an area with water stress. Locations with high (3-4) or extremely high (4-5) overall water risk according to the Aqeduct Water Risk Atlas platform of the WRI (World Resources Institute) are considered with water stress. Historical data resubmitted.

Waste

GRI 2-4 | 3-3 | 306-1 | 306-2 | 306-3 | 306-4 | 306-5

Wilson Sons adopts solutions that prioritise the reduction of generation, the expansion of reuse and recycling, as well as the proper final disposal of tailings. This entire process follows the guidelines of the solid waste management plan established for each business unit.

One of the main projects is the Zero Landfill, started at Salvador container terminal and later expanded to the Santo André logistics centre (SP). The initiative seeks to reduce the disposal of waste to landfills, using techniques such as co-processing, recycling and composting. In 2023, the Salvador container terminal was a finalist for the Sustainable Bahia Award, promoted by the State Department of the Environment. Most of the waste generated by Wilson Sons is classified as non-hazardous (class II), whose volume decreased by 86.1% compared to the previous year, reflecting the end of works and renovations in the offshore support bases and port terminals. On the other hand, hazardous waste (class I) increased by 90.1%, due to adjustments in oily water and effluent treatment systems at the terminals and the increase in the number of docking carried out at the shipyards.

Wilson Sons reinforces its commitment to waste management through continuous monitoring, ensuring that all transportation and final disposal are carried out by licensed third party companies. Through the Environmental Indicators Bulletin, the units monitor the performance of waste management generated and destined for their operations.

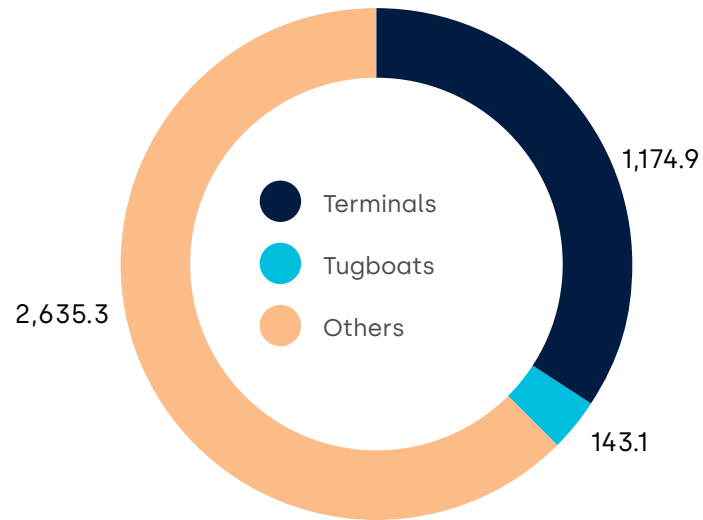
The control of suppliers occurs via the contractor management system, gathering environmental licenses and other mandatory documentation. In addition, face-to-face audits are conducted as needed, especially at suppliers critical to waste management.



Initiatives carried out in 2024

- **Circular Programme (Avery Dennison):** adherence of the Santo André (SP) unit to label waste recycling solutions (liners), which are now transformed into new products.
- **Shredding Programee:** donation of 131 kg of blankets made from the recycling of uniforms, intended for homeless people and their animals.
- **Reverse Logistics:** return of 23 tonnes of stretch film and used tubes to the manufacturer, with a discount on the invoices of the next purchases.
- **Zero Landfill:** adoption of sustainable practices to eliminate the sending of waste to landfills.
- **Beaches and Clean Cities:** environmental awareness project focusing on waste collection in public spaces. In 2024, the initiative was expanded to all locations where the Company operates.
- **SOMA House Project:** two units of the SOMA Vantagens project were sponsored, an initiative that promotes the circular economy and generates benefits for the surrounding communities.
- **RePaletize Project – Turns Waste into Resources:** in 2024, about 17.1 tonnes of wooden pallets were donated to social organisations and carpentry shops, promoting the circular economy, income creation and the reduction of environmental impacts and logistical costs.

Waste generated and disposed of by business segment in 2024 (tonnes)



50% of the total waste generated by Wilson Sons in 2024 was reused or recycled.

The increase of more than 70% in total waste generated in 2024 is directly related to the expansion of operations at the Terminals, the expansion of the Tugboat fleet and to the intensive schedule of essential maintenance. The demobilisation of Shipyard I also generated an atypical volume of waste, characterising a punctual impact. In addition, flooding in the state of Rio Grande do Sul affected one of the terminals, leaving the entire production area submerged and resulting in the disposal of several damaged items and cargo.

Waste disposal by business and method in 2024 (tonnes)

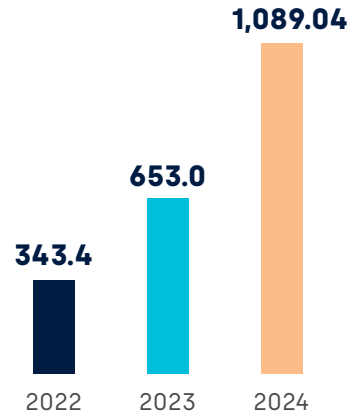
	Terminals	Tugboats	Others	Total
Diverted from final disposal				
Autoclaving (RSS)	9.5	0.0	0.0	9.5
Composting (in-house)	53.6	0.0	0.4	54.1
Composting (third parties)	62.4	10.6	427.2	500.2
Co-processing	520.2	7.8	944.9	1,472.9
Recycling	1.0	0.0	486.0	487.0
Reverse logistics	14.2	0.0	10.8	25.0
Re-refining	39.7	0.0	82.1	121.8
TOTAL DIVERTED FROM FINAL PROVISION	700.6	18.4	1,951.4	2,670.4
Directed to final disposal				
Landfill	160.1	124.4	628.5	912.9
Incineration	60.2	0.2	0.1	60.4
Autoclaving (RSS)	0.1	0.0	0.3	0.3
Others	254.0	0.2	54.9	309.1
TOTAL EARMARKED FOR FINAL DISPOSAL	474.3	124.7	683.8	1,282.7
TOTAL WASTE GENERATED AND DISPOSED OF	1,174.9	143.2	2,635.2	3,953.2



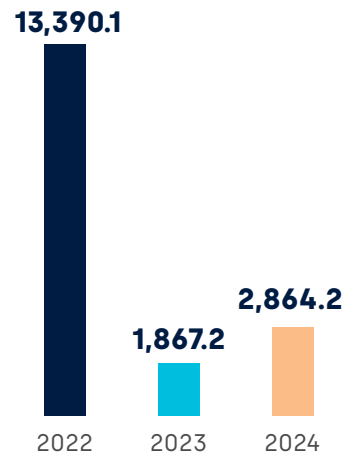
Wilson Sons employee

Tecon Rio Grande

Hazardous waste generated and disposed of (tonnes)



Non-hazardous waste generated and disposed of (tonnes)



Waste disposal by type and method in 2024 (tonnes)

	Hazardous	Non-hazardous	Total
Diverted from final disposal			
Composting (in-house)	0.0	9.5	9.5
Composting (third parties)	0.0	54.06	54.06
Co-processing	500.2	0.0	500.2
Recycling	298.6	1,174.3	1,472.9
Reuse	0.0	487.0	487.0
Reverse logistics	6.2	18.8	25.0
Re-refining	121.8	0.0	121.8
TOTAL DIVERTED FROM FINAL DISPOSAL	926.8	1,743.6	2,670.4
Deastined to final disposal			
Landfill	35.5	877.4	912.9
Incineration	0.3	60.2	60.5
Autoclaving (RSS)	0.3	0.0	0.3
Others	126.1	183.0	309.42
TOTAL EARMARKED FOR FINAL DISPOSAL	162.2	1,120.6	1,283.1
TOTAL WASTE GENERATED AND DISPOSED OF	1,089.0	2,864.2	3,953.5

Biodiversity

GRI 304-2

Wilson Sons operates in much of the coastal region of Brazil and in inland navigation activities, incorporating in its management the continuous assessment of environmental impacts and measures for the preservation of biodiversity. The Company's commitment to the conservation of marine and terrestrial ecosystems is reflected in the adoption of preventive protocols, rigorous monitoring and participation in initiatives that promote environmental sustainability.

The main environmental risk associated with the Company's operations is the leakage of contaminating products, such as oil, which can impact coastal and marine ecosystems. To mitigate this risk, emergency response plans were implemented, adapted to the level of criticality and sensitivity of the potentially affected area. The classification of these events follows severity criteria, ensuring quick and effective actions to contain and mitigate impacts. In addition, the Company carries out periodic simulations to evaluate the efficiency of responses to possible environmental emergencies.

In 2024, there were no significant spills (greater than 1,000 litres) with the potential to impact coastal and marine ecosystems. The incidents that affected water bodies totalled only five litres, and, in all cases, the emergency measures provided for in the Individual Emergency Plan (PEI) were immediately triggered. All recorded occurrences occurred in areas with containment, waterproofed surfaces or were properly controlled by means of environmental emergency kits.



Salvador container terminal



Social project

Brigada Mirim –
Fazenda Marinha

In total, the spill volumes of these incidents totalled approximately 4,500 litres throughout the year, with no significant environmental impact due to the containment measures adopted.

Several activities are also conducted to meet environmental licensing conditions, including rescue and monitoring of aquatic biota before and after dredging operations, terrestrial fauna rescue plans, flora rescue and monitoring of the effects of noise pollution on cetaceans during civil works.

As part of its commitment to biodiversity, Wilson Sons has participated since 2002 in the Parque dos Naufrágios Artificiais de Pernambuco Project. The Company donates decommissioned tugboats to the project, which are sunk in places licensed by environmental agencies, contributing to the formation of artificial reefs. These reefs promote the development of marine biodiversity, strengthen local tourism and serve as laboratories for marine biology studies. To date, 12 vessels have been donated. In 2017, the project was included in World Social Responsibility Projects Initiative (WSRPI), a global platform of the World Petroleum Council (WPC) for the dissemination of socioenvironmental responsibility initiatives.

The Rio Grande and the Salvador container terminals operate in regions of significant environmental importance, with sensitive coastal ecosystems such as mangroves, reefs of coral and tidal plains. Wilson Sons recognises the importance of preserving these environments and, therefore, adopts strict measures to avoid negative impacts, ensuring that its activities are conducted in a sustainable and responsible manner. The Rio Grande container terminal is inserted in

an environment that combines natural areas with heavily anthropised port infrastructure, requiring a constant monitoring and preventive actions to minimise environmental risks. The Salvador container terminal is located in the Todos os Santos Bay, an area of intense socioeconomic activity, including fishing and tourism, sectors that may be affected by possible oil spills.

The Company also conducts advanced numerical modelling studies to estimate the dispersion of oil slicks in case of incidents. These simulations consider climate and oceanographic variables to map areas of increased vulnerability and define effective emergency response strategies. The PEI of each operating unit details the containment, mitigation and remediation procedures in case of leaks, ensuring the protection of biodiversity and the safety of operations.

At the Shipyard, operations follow strict environmental safety guidelines to avoid impacts on marine biota and coastal ecosystems. In case of incidents, the response includes the rapid containment and removal of waste, as well as rescue actions and treatment of affected fauna. To avoid secondary contamination, specific protocols are followed to ensure the proper management of the affected animals, prioritising their recovery and reintegration into the natural habitat.

Customers and suppliers

Wilson Sons adopts the best practices in the relationship with customers and suppliers, strengthening the value chain through strategic initiatives. Its actions include performance metrics, continuous improvement projects and sustainability engagement, reinforcing the commitment to responsible and long-term partnerships.

WSUT vessels



Customers

Wilson Sons serves a diverse customer base in all segments of operation, prioritising the anticipation of demands and customer satisfaction. To this end, the Company uses various communication channels and satisfaction surveys to continuously improve its services.

Wilson Sons conducts annual surveys to assess customer satisfaction and experience, using internationally recognised methodologies adapted to the characteristics of each service. Among the indicators applied, the Net Promoter Score (NPS) stands out, which measures customer loyalty and recommendation, and satisfaction scales that evaluate criteria such as quality of service, compliance with deadlines and ease of use of services.

Recent results indicate a high level of loyalty and recognition of the quality of the services provided, with scores ranging between 80% and 90% in satisfaction and means from 4.0 to 4.5 on scales from 1 to 5. Highlight for the Shipping Agency's NPS, which reached 84 points.

Aspects such as partnership and understanding customer needs

were the best evaluated, while communication and usability presented opportunities for improvement.

To strengthen the relationship and promote continuous improvements, Wilson Sons maintains a close dialogue with its clients, promoting periodic meetings on relevant topics and investing in communication channels and digital support, ensuring transparency and efficiency in the exchange of information.

The Company also strengthens its engagement through communication channels such as institutional website, social networks, financial and operational reports and Customer Portal, which offers support via chat with artificial intelligence and access to operational communications.

Wilson Sons values transparency in the relationship with customers, as well as all stakeholders, promoting the disclosure of relevant information and ensuring the integrity and timeliness of the data presented to the market. This approach strengthens customer trust and satisfaction, consolidating the Company's position as a reliable strategic partner.



Customer testimonials



"The team's partnership and commitment make all the difference in our daily lives."

"Reliability in delivery and meeting deadlines are points that always make us choose Wilson Sons."

"The service is agile and efficient, always attentive to our needs."

"Safety and operational quality demonstrate the Company's high level of professionalism."



Net Promoter Score (NPS) per deal

74
Towage

67
Rio Grande container terminal

65
Salvador container terminal





Intermodal 2024



Intermodal 2024

Intermodal South America 2024, held in São Paulo, was a strategic event for Wilson Sons to strengthen relations with its customers and stakeholders in the logistics and port sector. The Company's stand stood out, offering visitors an immersive experience through a virtual tour of its business units. During the event, Wilson Sons also launched the "Manifesto for Innovation in the Maritime and Port Sector", in partnership with Porto do Açu and Hidrovias do Brasil, highlighting challenges and proposing innovative solutions for the sector. The fair, which brought together more than 44 thousand visitors, reinforced Wilson Sons' commitment to promoting technological and sustainable solutions, aligned with the expectations and needs of its customers.

Suppliers

GRI 2-8 | 204-1 | 308-1 | 308-2 | 408-1 | 412-2 | 414-2

Integrating sustainability into the supply chain

In accordance with the best practices of social, environmental and governance management, Wilson Sons increasingly seeks to effectively integrate aspects of sustainability in their procurement processes, promoting suppliers' adherence to ethical standards and strengthening their commitments to sustainability. In 2024, this commitment was consolidated with the publication of the sustainable purchasing policy, which establishes principles and guidelines for the acquisition of goods and services.

Before entering into any business relationship, all Wilson Sons suppliers undergo a due diligence process to verify the legal compliance of their activities. This process includes periodic checks, which involve public consultations on documents and certificates, as well as verification of financial, tax, labour, legal, reputational and compliance backgrounds. The required documentation varies according to the sector of operation, the type of acquisition and the criticality of the product or service for the Company's operations. Since the beginning of the approval process, more than 4,300 suppliers have been audited according to the requirements of ISO 9001, 14001 and 45001 certifications.

To reinforce the commitment to ethics and corporate integrity, all suppliers receive the code of ethical conduct for suppliers, either as a contractual annex or included in the general

terms and conditions of supply. Compliance with this code is mandatory, and non-compliance may result in contractual sanctions, exclusion from the supplier register or judicial liability. Suppliers must also adhere to the Company's anti-corruption guide and, for those who provide local services, it is mandatory to observe the guidelines of the WS+ programme, focused on occupational safety.

Local economy development

Hiring local suppliers is one of the pillars of Wilson Sons' sustainable purchasing agenda, being a relevant tool to contribute to the development of communities in the Company's territories. In 2024, the Company established commercial relations with 2,764 partners, totalling expenditures of R\$819 million, of which 97% were allocated to Brazilian companies and 67% to companies located in the cities where Wilson Sons operates. This effort strengthens the local economy and drives regional development.

In 2024, Wilson Sons published its sustainable procurement policy

2,764

suppliers with commercial partnerships

R\$819,000

allocated to spending on suppliers (4% increase compared to 2023)

97%

of 2024 expenditures were allocated to Brazilian suppliers.

1,282

suppliers identified as critical for social and environmental risks

40%

of total supplier spending involved suppliers critical to social and environmental risks

Mapping of social and environmental impacts in the supply chain



Social and environmental risk mapping

In order to map the potential impacts of the supply chain, Wilson Sons developed a social and environmental risk matrix. The analysis segmented suppliers according to socio-environmental and business criticality, considering 21 relevant sustainability themes. Purchasing categories were classified into four risk levels: low, medium, high or very high.

For suppliers of high and very high risk categories, Wilson Sons requires the completion of a Compliance Questionnaire, which covers topics such as occupation of public functions, relations with public agents and processing of sensitive data.

In 2024, among Wilson Sons' approximately 4,300 active suppliers, 1,282 were considered critical (that is, from high and very high risk purchasing categories), which represented approximately 40% of the Company's total spend. In addition to its direct suppliers, Wilson Sons also started the mapping of indirect critical suppliers (non Tier-1), contemplating, in this first moment, 130 subcontractors with which suppliers have established commercial relationships.

Of the total suppliers considered critical, 88% were evaluated in the approval process by the end of 2024, and Wilson Sons has a goal of evaluating 100% of critical suppliers by December 2025. Among the suppliers evaluated, suppliers were disapproved and could not compose Wilson Sons' supplier base.

Strategic supplier monitoring

Among suppliers of very high risk categories, 275 were classified as strategic due to significant socio-environmental impacts and relevance in the total spend. In December 2024, Wilson Sons implemented a new evaluation module for these suppliers, which will be carried out in the first quarter of 2025, including ESG, quality, punctuality and safety aspects.

Third party management and fundamental labour rights

At the end of 2024, Wilson Sons had 1,640 outsourced workers in various activities, such as maintenance, infrastructure, transportation, surveillance and cleaning. Outsourced service providers are evaluated for technical capacity, health and safety management, compliance with union agreements and labour legislation.

In addition to the management measures applicable to its entire supply chain, Wilson Sons evaluates, accompanies and monitors service providers with a focus on the management of these outsourced workers. Both in the approval phase and during the term of the contract, these suppliers must prove the technical capacity of the contracted professionals, the existence of occupational health and safety management practices, as well as respect to union agreements and labour legislation, the control of working hours and the collection of social security and labour obligations, in order to mitigate risks of violations of fundamental labour rights.

In 2024, 91% of fixed suppliers had regular labour documentation, exceeding the 90% target. Among the suppliers with irregularities, 23 signed action plans for adjustments, while two had their contracts terminated by identified labour actions and/or convictions for child labour during the consultation period.

Ongoing commitment to sustainability

Supply chain management is strategic for the sustainability and efficiency of Wilson Sons' operations. The Company maintains regular internal and external audits to ensure compliance with international standards and strengthen its supply governance.

Wilson Sons' commitment is to promote a responsible supply chain, ensuring that its business partners share the same values of ethics, integrity and sustainable development.

Wilson Sons also participates in external sustainability performance assessments such as S&P Global's Corporate Sustainability Assessment (CSA) and Ecovadis' CSR questionnaire. CSA includes Media and Stakeholder Analysis, which assesses controversies with potential reputational and financial impacts.

Ecovadis uses the 360 Watch Indicator, which analyses thousands of public sources to provide a comprehensive view of the Company's ESG performance and its supply chain.

In 2024, all news related to Wilson Sons reflected positive or neutral impacts. With respect to subsidiaries, WSUT has its own regulations for the acquisition of goods and services, categorising suppliers by criticality and requiring audits when necessary. Allink, in turn, adopts a specific procedure for approval and evaluation of suppliers, focusing on cargo safety, employee health and safety, and operational impact.



Allink employees

Allink office

Safety

Safety is one of Wilson Sons' strategic pillars, integrated with policies, programmes and procedures aimed at preventing risks and protection of employees, communities and operations. To ensure a safe working environment and minimise exposure to operational risks, the Company adopts a structured and rigorous management approach.

Safety

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

WS+ programme structure

The WS+ Programme is the basis of Wilson Sons' safety performance, organising governance guidelines, tools and processes that drive continuous improvement in occupational safety. The programme proposes to be a transformation of the organisational environment from a focus on prevention, continuous review of policies and procedures, operational discipline, reports of management deviations, assignments of responsibilities, behavioural approaches, lessons learned and engagement.

Implemented in 2011, the program has evolved significantly over the years, achieving high standards in incident prevention and promoting the well-being of direct employees, contractors, clients, and other stakeholders. The WS+ programme has 16 management elements, covering guidelines for the safe use of equipment, periodic training and continuous risk monitoring, among other management pillars.

WSUT has an integrated management system that aims to minimise occupational accidents and diseases. Allink, in turn, adopts an outsourced health management system, appropriate to current legislation.

The WS+ programme covers all of the Company's operations, with the exception of Allink, and protects its own employees, third parties, customers, authorities and other stakeholders that may be impacted by the activities. Its governance is structured on three levels:

- Executive board: responsible for defining strategic guidelines and corporate safety goals.
- Operations board committee: evaluates the performance of each unit, establishing corrective and preventive actions.
- HSE committees: composed of leaders of each business unit, HSE professionals and employee representatives, these committees monitor the execution of goals, analyse results and identify continuous improvements.

In addition, the Company also has the Você 100% programme, which reinforces the awareness and prevention of the misuse of alcohol and other drugs among employees.

These commitments are formalised in the Corporate HSE Policy, with specific adaptations for WSUT and guidelines adjusted for Allink.

Participation and consultation with employees

The active participation of employees in Occupational Health and Safety management occurs from the planning phase to the implementation and continuous evaluation of the management system. Employees are consulted through different channels and structures, such as the internal committee for accident and harassment prevention (CIPAA), in addition to integrating the preliminary risk assessments (APR) processes, where the performers work directly in the preparation and review of the documents. The Company also relies on the contribution of employees in various processes, such as identifying and correcting deviations and actively participating in incident investigations. Everyone is encouraged to exercise the right to refuse work if they consider the activity unsafe.

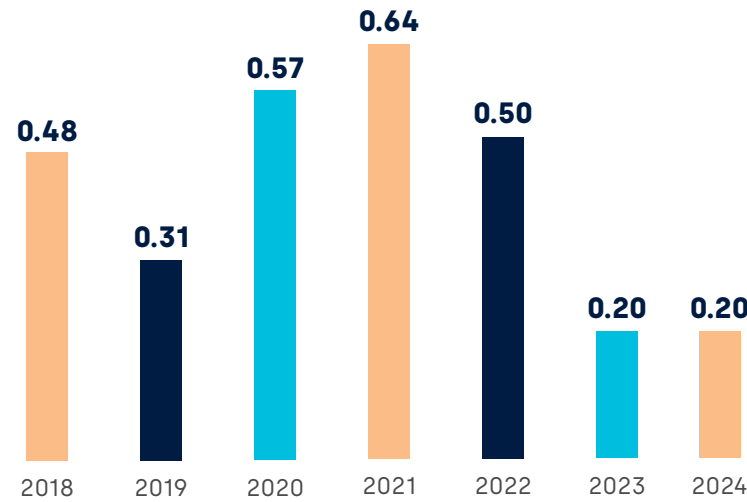
To strengthen this active listening and communication flow, different channels are used. Among the specifics for health and safety, thematic meetings and the weekly dialogues or safety diaries (DSMS) stand out, carried out with all levels of the organisation. The Company also disseminates relevant information through broader channels, such as the monthly live meeting for the Group, newsletters sent by email and the corporate social network JAM, which often address content focused on health and safety. In addition, the Company keeps the whistleblower channel available (learn more on page 42).

Risk management, accident prevention and monitoring

Wilson Sons is a Company with a well-defined strategy to risk management and accident prevention, ensuring the integrity of employees, operations and communities around its units. In this context, a work permit process was implemented to guide the classification of activities into routine and non-routine, with clear guidelines for risk analysis and mitigation. Routine activities are assessed through preliminary risk analysis, while non-routine activities require the preparation of a task safety analysis.

The main tools and procedures adopted include:

- Risk management programme: inventory of occupational risks, prioritisation, control and continuous monitoring in 100% of the facilities and processes;
- Preliminary risk analysis: assessment of routine activities to identify and mitigate potential incidents;
- Job safety analysis and permit to work: applied to non-routine activities, ensuring adequate preventive measures;
- Ongoing training: periodic training to raise awareness and reduce incidents;
- Right of refusal: guarantee that employees can interrupt unsafe activities, with registration and analysis of occurrences.



¹ Considers all accidents (typical or commuting) with and without leave, excluding first aid.

² It considers accidents with leave of more than six months and those classified as "changed lives", according to internal procedures.

³ Days lost or debited are counted as calendar days.

⁴ Rates calculated with the factor of 1 million man-hours worked (HHT).

Accident indicators in 2024*

	Colaboradores	Terceiros fixos	Consolidado
Total hours worked	12,233,516	2,405,486	14,639,002
Number of recordable accidents ¹	47	27	74
Number of accidents with leave	1	2	3
Number of accidents with more than 6 months leave	0	0	0
Number of accidents classified as changed lives ²	0	0	0
Number of days lost or debited ³	187	110	297
Recordable accident frequency rate ⁴	3.8	11.2	5.1
Lost-Time Injury Frequency Rate ⁴	0.1	0.8	0.2
Frequency rate of accidents with leave exceeding 6 months ⁴	0.0	0.0	0.0
Frequency rate of accidents classified as changed lives ⁴	0.0	0.0	0.0
Accident severity rate ⁴	15.3	45.7	20.3

* From 2024 WSUT and Allink started to integrate this rate.

Wilson Sons adopts rigorous incident and accident management, with clear protocols for classification, communication, investigation, and analysis of occurrences. The most critical situations are evaluated in Safety, Environment, and Health (SMS) committees, involving leadership and executives from the executive board.

At WSUT, accidents are evaluated through a structured process, and risks are identified using analysis tools, regular Safety, Environment, and Health (SMS) inspections on vessels, and behavioral audits conducted by both onboard and onshore leadership. Allink, in turn, is beginning to structure its safety governance process, aligned with the principles of the WS+ program.

The Company promotes occupational health and safety among its commercial partners through the prior approval of suppliers, which includes the evaluation of specific documents on the subject. In addition, business partners receive the contractual draft of the of HSE management programme for Wilson Sons Contractors and the Você 100% programme. The WS+ Programme has elements applicable to third parties that support the monitoring of the safety performance of suppliers operating at the Company's facilities. In addition, on a monthly basis, some businesses participate in meetings to present and discuss HSE performance.

HSE governance is reinforced by internal audits and international certifications, such as ISO 45001. In addition, Wilson Sons participates in periodic meetings with customers, discussing safety and operational performance.



WS+ programme structure



LEADERSHIP

- **Visible commitment;**
- **HSE policy and principles;**
- **Goals and objectives;**
- **Procedures and standards.**



STRUCTURE

- **Responsibility of the organisational line;**
- **HSE Professionals;**
- **Structured organisation;**
- **Motivation and awareness.**



PROCESSES AND ACTIONS

- **Accident investigation;**
- **Audits and observations;**
- **Effective communication;**
- **Training and capacity building.**



PROCESS SAFETY

- **Emergency preparedness and response;**
- **Mechanical integrity;**
- **Contractor management;**
- **Change management.**



Wilson Sons employees

Santo André logistics center

Integrated health

The +Saúde programme is the basis for Wilson Sons' actions in the health agenda, which considers a concept of integrated Health, acting on the three pillars that impact the employee's health:

Physical Health: monitors and encourages the physical health of employees and promotes healthy lifestyle habits. The Company offers benefits such as access to a network of gyms and sports activities, tele-nutrition, a programme to monitor employees with chronic diseases and the "Mães a Bordo" programme for monitoring of the prenatal period of pregnant employees. Female employees are entitled to 120 days of maternity leave, counted from the birth of the baby, and may adjust their work schedules to support breastfeeding and nursing until the child reaches six months of age.

Social Health: provides social care by taking care of well-being and health-related needs. It offers care and guidance for employees on leave, in emergency situations, as well as support in situations with health insurance and life insurance.

Mental Health: support in building an environment that favours emotional and psychological well-being. Monitors and supports mental health, offering support and tools for emotional

balance. The Company offers a platform with access to tele-psychology.

To minimise the risks associated with the activities, the entire Company has the occupational health medical control programme in addition to annual periodic examinations, adaptation of work areas and disclosures of health materials and training. Specifically at Wilson Sons, risks are minimised from medical outpatient clinics, health campaigns, communications and contracts with specialised consultants.

At WSUT, the qualidade de vida programme supports running and sports. Allink, in turn, also provides telepsychology and agreements with gyms and sports classes, in addition to the supply of ergonomic equipment. At Allink, the risks identified in the occupational health medical control program are predominantly ergonomic.

For third parties, Wilson Sons controls occupational documents via the system and requires specific training. At WSUT, contractors participate in health and safety programmes, including "Milhas de Saúde", as well as wellness-focused benefits such as encouraging healthy eating and annual health assessments. Allink has no contracted third parties.

People

The preparation and technical knowledge of employees are Wilson Sons' strategic competitive advantages. The experience of more than four thousand employees in the maritime logistics and port operation sector is a lever to offer services and solutions of the highest quality standards to customers, ensuring long-term value creation, safety and care for the environment.



Wilson Sons
employees

Tugboat
operations
center

Team

GRI 3-3 | 2-7 | 2-29 | 401-1 | 401-2 | 404-1 | 404-2 | 405-1

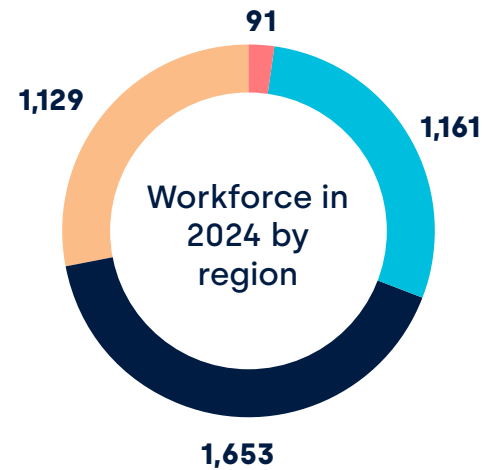
Professional development and training

Wilson Sons continuously invests in the training and development of employees, promoting their professional development and the strengthening of technical and behavioural skills.

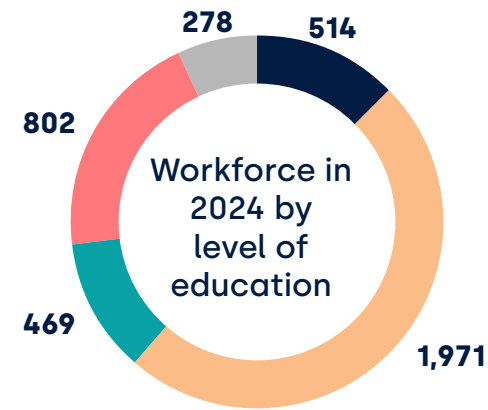
With a workforce mostly composed of operational professionals, representing 63% of the total workforce, the Company offers structured programs to support their qualification, such as the tugboat captain training, which trains sailors to assume leadership positions when available.

The School of Operations is a key component of this effort, training professionals for critical operational functions, such as tugboat captains and port equipment operators. In 2024, 113,000 hours of training were carried out, including an 8.6% volume dedicated to supervisors, coordinators and managers. This volume represents a significant increase of 58.8% compared to 2023. The increase was driven by the growth in the number of

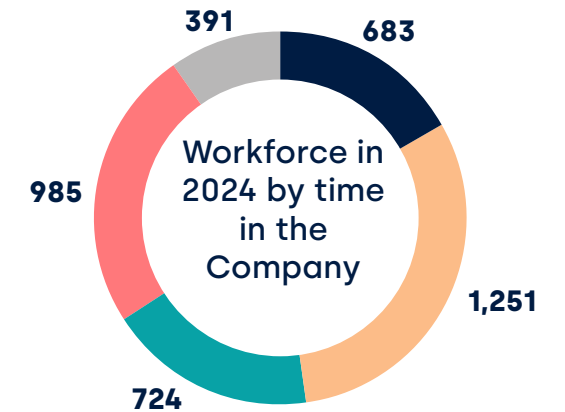
Total employees



- North
- Northeast
- Southeast
- South



- Incomplete high school or lower education
- Completed secondary education
- Incomplete higher education
- Complete higher education
- Postgraduate (specialisation, master's or doctorate)

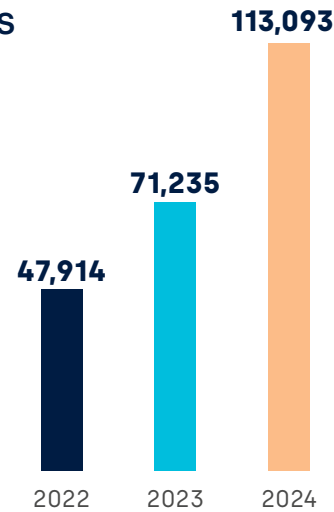


- Up to 1 year
- From 1 to 5 years
- From 5 to 10 years
- From 10 to 20 years
- More than 20 years

participants of the "Be Digital school" and the release of two new fronts training: the "Escola para Lideranças" and the "Escola de Operações", the latter, implemented at the Rio Grande container terminal, one of the Wilson Sons businesses. In addition, the training team has intensified the "Aprendizado 5 Estrelas" campaign, with the launch of new courses aimed at continuous development of employees.

In addition to technical training, Wilson Sons offers the Educational Sponsorship Programme, which offers financial support for graduate and language courses. The Company also maintains a digital training platform, aimed at improving new technologies, data analysis and innovation. Complementing these initiatives, private pension is offered to support the preparation of employees for retirement, with differentiated plans according to the salary range.

Total hours of training promoted



Average hours of training per employee in 2024

BY GENDER

Men	29.6
Women	21.4

BY FUNCTIONAL LEVEL

executive board	12.0
Management	23.8
Coordination	30.1
Supervision	31.9
Administrative	22.3
Operational	30.6

TOTAL	28.0
--------------	-------------



113,093

Training hours were completed by Wilson Sons employees in 2024.



Wilson Sons employee

Tecon Rio Grande



Hiring and dismissals

In 2024, the turnover rate was 17.2%, representing a slight increase over previous years (14.9% in 2023 and 18.0% in 2022). When analysing only the voluntary turnover, 6.1% was recorded, also above that observed in the last two years (5.3% in 2023 and 4.7% in 2022), which indicates a trend of greater spontaneous operation in the market.

Reinforcing the Company's commitment to internal development, 134 vacancies were filled through internal recruitment, including promotions and movements, a number higher than that of 2023 (126). In addition, 56 interns were hired, more than double the number registered in the previous year (24).

The total hiring rate reached 19.5%, with emphasis on the greater participation of women, whose rate was 29.6% (compared to 26.9% in 2023), reflecting the advances in diversity and inclusion actions. A more significant hiring rate was also observed among young people up to 30 years old, especially in the age group up to 20 years old, which reached 125.3%, highlighting the focus on attracting new talent.

New hires and employee turnover

	Number of hirings	Number of dismissals	Hiring rate*	Turnover rate**
BY GENDER				
Men	546	415	17.2%	15.1%
Women	218	168	29.6%	26.2%
BY AGE GROUP				
Up to 20 years old	104	38	125.3%	85.5%
From 21 to 30 years old	323	219	48.5%	40.7%
From 31 to 40 years old	193	168	15.5%	14.5%
From 41 to 50 years old	114	105	10.3%	9.9%
From 51 years of age	30	53	3.7%	5.1%
BY REGION				
North	15	24	16.3%	21.2%
Northeast	228	161	20.5%	17.5%
Southeast	316	289	19.3%	18.4%
South	205	109	19.2%	14.7%
TOTAL	764	583	19.5%	17.2%

* Hiring rate = number of hires in each category divided by the average headcount (December to November).

** Turnover rate = average of hires and dismissals in each category (hires + dismissals / 2) divided by the average headcount (December to November).

Diversity, equity and inclusion

Committed to promoting human rights, Wilson Sons launched in 2023 its diversity, equity and inclusion (DEI) policy, structured to expand the participation of underrepresented groups. This document applies to all employees, including members of the board of directors. Thus, Wilson Sons reinforces its position linked to non-discrimination in hiring processes, ensuring that recruitment criteria are free from prejudice based on race, nationality, gender or ethnicity. The Company also promotes diversity through leadership engagement, aiming to build psychologically safe environments that offer equitable opportunities for all individuals.

Among the initiatives, the following stand out:

- Affinity Groups (GDA) fostering debates on racial diversity, gender and inclusion of PWDs;
- Plural Meetings, bimonthly meetings focused on the development of people with disabilities;
- Diversity Week, an inter-Company event of good practices;
- Mandatory training, such as "Navigating with Diversity" and "Prevention of Harassment and Discrimination";

- Publications of guides and manuals for internal awareness;
- Campaigns and events, such as "Novembro Negro" and "Mulheres em Foco";
- Recognition programme, encouraging good diversity practices;
- The "Female Experience Survey" was conducted to identify ways to support women and promote a safer and more inclusive environment. The survey had a participation rate of 64% of the Company's female workforce.

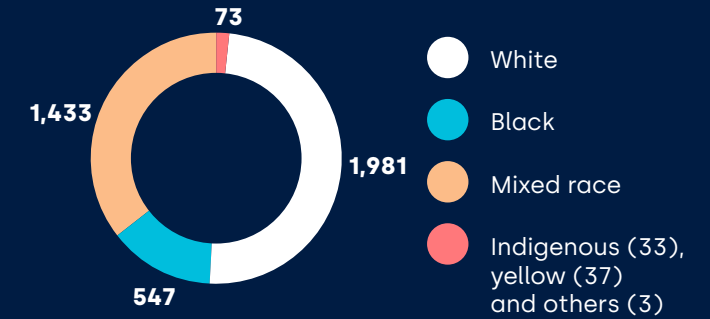
In 2024, Wilson Sons renewed its Great Place to Work (GPTW) certification, ranking among the top twenty best companies to work for headquartered in Rio de Janeiro (RJ).

The conduct of the diversity, equity and inclusion subject is guided by the DEI policy and the code of ethical conduct, in addition to the manual against harassment and discrimination. WSUT and Allink also address the topic in their codes of conduct, promoting an inclusive environment.

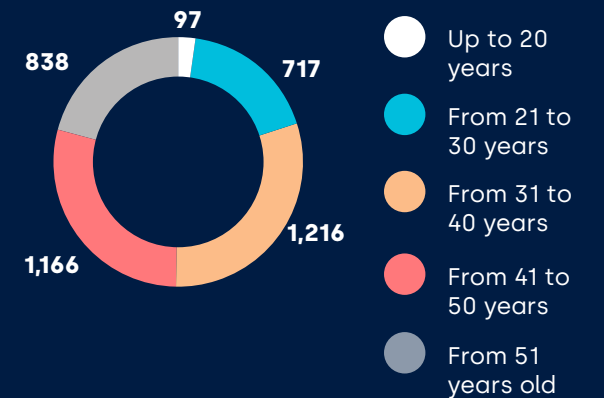
Employees by gender in 2024



Employees by race in 2024



Employees by age group in 2024



Wilson Sons employees
Guarujá Shipyard



Corporate benefits

Wilson Sons offers a wide range of benefits to its employees, including:

- Health and dental plan;
- Telemedicine, tele-health, tele-nutrition and tele-psychology;
- Childcare and extended maternity leave;
- Private pension, profit sharing and results;
- Flu vaccination programme;
- Support for physical activity;
- Medical outpatient clinics and agreements with clinics;
- Quality of life programme and encouragement of healthy eating;
- For management positions and above, the Company offers additional benefits, such as medical check-up, automobile and fuel voucher.

In addition, 100% of employees are represented by unions and/or covered by collective agreements. Interns and apprentices have a package of specific benefits, according to collective agreements.

Engagement and internal communication

Wilson Sons promotes an environment of continuous dialogue through internal channels such as monthly live session for the Group, corporate TV, newsletters and internal social networks. In addition, the Company provides an whistleblower channel, managed externally, to ensure the confidentiality and integrity of complaints.

Employees also actively participate in weekly meetings and daily dialogues covering various topics such as health, environment, safety, ethics, diversity and information security, strengthening the commitment to a solid and transparent organisational environment.

Community and human rights

Wilson Sons is active in promoting human rights and engaging with communities, consolidating their commitment to social development. The Company implements good practices and initiatives that benefit both its employees and society, strengthening sustainable relationships and contributing to a long-term positive impact.



Social project
Retalhos criativos

Community and human rights

GRI 3-3 | 203-1 | 413-1 | 413-2

Wilson Sons adopts a structured approach to promote the sustainable development of the communities in which it operates and to ensure respect for human rights in all its operations.

The risks associated with human rights violations are monitored and mitigated through the policies, manuals and processes of due diligence and integrated risk management. This management includes the prevention of practices that could compromise human dignity, decent working conditions and protection against any form of harassment and discrimination.

Wilson Sons' human rights policy is aligned with the United Nations Guiding Principles on Business and Human Rights. These principles are structured in three fundamental pillars. The first, Protect, highlights the State's duty to ensure compliance with Human Rights and protect them against abuses committed by third parties, including companies. The second, Respect, reinforces the responsibility of companies to ensure respect for Human Rights, including in their value chains. And the third, Remedy, which provides that victims of human rights violations have access to appropriate and effective remediation measures. Based on these principles, the Company makes concrete commitments to ensure legal compliance and the prevention of risks of human rights violations.

Wilson Sons has an independent reporting channel to report possible human rights violations, ensuring transparency and integrity in the handling of reported cases. In addition, operations with greater potential for negative impact have focal points for dialogue with community leaders, establishing relationships of trust and promoting the exchange of information relevant to the mitigation and repair of social impacts.

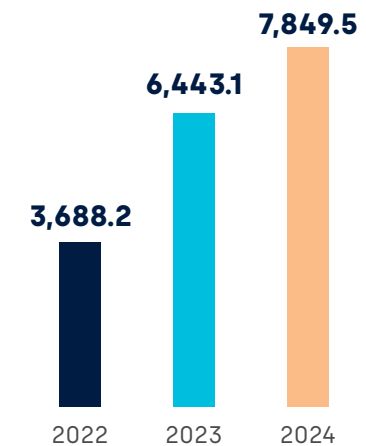
The potential for negative social impacts and human rights violations in the communities close to the operations is a priority risk for the Company.

This management is transversal to other risk categories, including health, safety and environment, considering social impacts usually associated with the port logistics sector, such as:

- Increased violence and crime;
- Sexual exploitation and human trafficking;
- Drug addiction and alcoholism;
- Impacts on the health of the population;
- Degradation of working conditions and income;
- Affection of livelihoods of traditional populations (fishermen and quilombolas);
- Impacts on urban planning and access to natural resources;
- Noise and visual pollution
- Risks of accidents with explosions and hazardous substances.

The units prioritised for monitoring include Salvador container terminal, Rio Grande container terminal, Guarujá Shipyard and offshore support bases, due to its size and proximity to communities in social vulnerability. Wilson Sons' integrated risk management policy establishes guidelines to identify, assess, respond to and monitor these risks, aligning the social agenda with health, safety, environmental, ethical and compliance practices.

Social investments (R\$ thousand)



Wilson Sons also conducts socioeconomic surveys to map the communities most impacted by its activities, promoting a transparent relationship and continuous dialogue. Among the guidelines adopted, the following stand out:

- Dialogue and Partnership Channels: participation in forums and joint initiatives for community development;
- Fostering the Local Economy: supporting regional value chains;
- Contribution to Public Policies: encouragement of government programs in different spheres;
- Partnerships with NGOs and Institutions: expansion of positive impacts through collaborations;
- Promotion of Community Autonomy: development of initiatives that boost local socioeconomic resilience.

Social investment by source of funds (R\$ thousand)

	2024	2023	2022
Investments via the Sports Incentive Law (Lei de Incentivo ao Esporte - LIE)	1,390.9	1,311.9	558.7
Investments via the Brazilian Foundation for Adolescence and Childhood (FIA)	695.5	655.9	545.5
Investments via Elderly Fund	695.5	655.9	0.0
Investments via Culture Incentive Law (LIC)	2,781.8	2,651.9	2,185.7
Investments via other incentive laws	625.2	0.0	0.0
Investments via Local Culture Incentive Law (ISS)	506.7	189.0	95.2
TOTAL INCENTIVIZED INVESTMENTS	6,695.6	5,464.6	3,385.1
TOTAL DIRECT INVESTMENTS/DONATIONS	1,153.9	978.5	303.0
TOTAL SOCIAL INVESTMENTS	7,849.5	6,443.1	3,688.2



Social project Imagina



Social project Sódomo



Social project
Kinder



Social project Adote uma
turma - CESA

Social projects and community investments

Wilson Sons invests in projects focused on education, health, culture and income creation, creating shared value with communities. In 2024, the Company contributed about R\$7.8 million in social shares, benefitting approximately 90 thousand people. The investments combine own resources and tax incentives, such as the Elderly Law and the Sports Incentive Law.

The amount invested in social initiatives increased by 22% compared to the previous year, due to a combination of factors during the period: the Company's strong financial performance, resulting in higher income tax contributions; the initial use of PRONON and ICMS-SP incentives; and an approximately 18% increase in direct investments and/or donations, reflecting growing engagement from business units on the topic.

Some of the initiatives supported include:

- **Humanitarian Aid:** emergency donations for climate crises in the North Coast of São Paulo and Rio Grande do Sul, totalling R\$70 thousand in essential items.
- **Adopt a Class Project:** investment of R\$150 thousand in the Santo Antônio Educational Centre (CESA), benefitting 32 vulnerable students.
- **Vascular Diagnosis for the Elderly:** support of R\$600 thousand to Santa Casa de Misericórdia de Rio Grande for the acquisition of surgical equipment.

- **Rehabilitation of the Júlia Magalhães Geriatrics and Gerontology Centre:** sponsorship of R\$56 thousand for improvements in infrastructure and therapies for the elderly in Salvador.
- **Kinder - Assistance to People with Multiple Disabilities:** contribution of R\$190 thousand for educational and health assistance to 200 children and adolescents in Porto Alegre.
- **Children's Cancer Institute:** support of R\$190 thousand for quality care for children undergoing cancer treatment in Porto Alegre.
- **Ilha da Conceição Community Space:** dialogue with the City of Niterói for the unencumbered assignment of community space for health and leisure equipment.

In 2024, in partnership with SENAI Bahia, the Porto Delas Professional Qualification Programme was promoted, which offered 30 exclusive places for women in free courses of electric forklift operation, combustion, electricity safety, human and environmental development, as well as a diversity workshop.

In addition to Porto Delas, the Company launched the "Wilson Sons Qualifica" project in collaboration with Firjan SENAI SESI. This project offered 25 free places for the logistics assistant course, aiming to increase the employability of young people in situations of social vulnerability in Rio de Janeiro.

The year also continued to encourage corporate volunteering, promoting social actions in various business units throughout the country, with emphasis on initiatives of national scope, such as blood donation, Christmas Without Hunger and the Clean Beach project.



Social project Programa
Porto Delas

In 2024, in partnership with SENAI Bahia, the Porto Delas professional qualification program was promoted, offering 30 exclusive spots for women in free courses on electric and combustion forklift operation, electrical safety, human and environmental development, as well as a diversity workshop.

The Company launched the “Wilson Sons Qualifica” project in collaboration with Firjan SENAI SESI. This project offered 25 free spots for the logistics assistant course, aiming to increase employability among young people in vulnerable social situations in Rio de Janeiro (RJ), and an additional 25 spots in Rio Grande (RS).



Social
project
Wilson Sons
qualifica

Attachments

Wilson Sons tugboats
maneuvering at the Guarujá
shipyard



Supplement to GRI contents

GRI 2-7 | Employees

Workforce by gender, region and type of contract in 2024*

		Men	Women	Total
North	Indefinite term	75	16	91
	Definite period	0	0	0
	TOTAL	75	16	91
Northeast	Indefinite term	972	109	1,081
	Definite period	34	46	80
	TOTAL	1,006	155	1,161
Southeast	Indefinite term	1,165	405	1,570
	Definite period	39	44	83
	TOTAL	1,204	449	1,653
South	Indefinite term	965	120	1,085
	Definite period	21	23	44
	Total	986	143	1,129
TOTAL	Indefinite term	3,177	650	3,827
	Definite term	94	113	207
	Total	3,271	763	4,034

Workforce by gender, region and working hours in 2024*

		Men	Women	Total
North	Full time	75	16	91
	Part time / partial	0	0	0
	TOTAL	75	16	91
Northeast	Full time	972	109	1,081
	Part time / partial	34	46	80
	TOTAL	1,006	155	1,161
Southeast	Full time	1,181	417	1,598
	Part time / partial	23	32	55
	TOTAL	1,204	449	1,653
South	Full time	967	121	1,088
	Part time / partial	19	22	41
	Total	986	143	1,129
TOTAL	Full time	3,195	663	3,858
	Part-time / partial	76	100	176
	Total	3,271	763	4,034

* Reported data does not cover WSUT and Allink operations. They refer to the end of each fiscal year (12/31) and include all professionals with an employment relationship, including interns. Wilson Sons does not have employees in the Midwest region, nor abroad. One hundred percent of employees are covered by collective bargaining agreements.

GRI 2-16 | Communication of critical concerns

Concerns related to ethical conduct can be communicated through the whistleblower channel, the Ombudsman or other formal means. Cases considered critical, such as serious misconduct or relevant impacts on stakeholders, may be referred to the board of directors, depending on the severity and context. The board, as provided in its internal regulations, maintains a close relationship with the executive board and has the support of advisory committees, such as the audit committee, responsible for monitoring the effectiveness of the code of conduct and the reporting channel, and the ethics committee, which reports its activities to the board of directors and, functionally, to the chief executive officer.

The Company holds periodic meetings to present data on the Compliance agenda. In addition, other issues, including the environmental, social and governance (ESG) agenda, may be brought to the board of directors on time, by decision of the executive board or in the interest of the Board itself. In the reporting period, no critical concerns were reported to the board of directors.

GRI 2-21 | Annual total compensation ratio

In 2024, the ratio between the total annual compensation of the highest paid individual in the Company and the average of other employees was 160.59 times. The proportion between the percentage increase in the annual compensation of the highest paid individual and the average increase in the compensation of other employees was 785.09 times. In the same period, the ratio between the highest compensation and the median of the other employees was 249.87.

These results reflect a significant variation in relation to the previous period, which is mainly due to the significant increase in the Company's Net Revenue over 2024, which positively impacted the variable compensation of the executive board

GRI 2-25 | Processes to remediate negative impacts

Wilson Sons' main grievance mechanism is the whistleblower channel, an external channel operated by a specialised and independent Company. The channel is available 24 hours a day and seven days a week, and can be accessed via website or phone (learn more on page 42). In addition to the whistleblower channel, the Company makes the "contact" channel available on the official website, where it is possible to fill out a form for praise, complaints, suggestions or criticism.

Allink provides a reporting channel that allows the registration of anonymous or identified complaints. Registered complaints are forwarded to the ethics committee. WSUT has an whistleblower channel that can be accessed via website or phone. Complaints received by the channel are handled by the ethics committee.

GRI 2-27 | Compliance with laws and regulations

During the reporting period, Wilson Sons recorded four significant cases of non-compliance with laws and regulations, covering environmental, labour, tax/fiscal and compliance issues. Two of these cases were in the administrative defense phase, still without a final decision. The other two processes, both of an environmental nature, were suspended one after the signing of the Consent Decree, and the other because negotiations with the Public Prosecution were underway.

There was no payment of fines related to these significant cases during the year. The Company considers significant administrative or judicial proceedings whose fines or obligations to do or not to do exceed R\$20 million. The companies Allink and WSUT did not present situations that meet this criterion.



GRI 2-28 | Membership associations

Wilson Sons is associated with 56 organisations and entities, distributed as follows: 27 directly related to the business; 17 involving customers, government, academia, competitors and suppliers; five representing its customers; five focused on socio-environmental issues; and two focused on cross-cutting subjects.

Among these, the Company actively participates in some entities, with a seat on the board of directors, leadership or significant contribution in working groups, commissions or projects. The following associations stand out, in which Wilson Sons plays a strategic role: Abeem (Brazilian Association of Sea Economy Companies); Aberje (Brazilian Association of Business Communication); Abratec (Brazilian Association of Container Terminals); ABTP (Brazilian Association of Port Terminals); AEB (Brazilian Foreign Trade Association); Brasil Export; CBC (Brazilian Chamber of Containers and Multimodal Transport); CBVE (Brazilian Council of Business Volunteering); Naval Technology Cluster – RJ; IBP (Brazilian Institute of Petroleum and Biofuels); Ethos Institute of Business and Social Responsibility); Sinaval (National Union of the Shipbuilding and Repair Industry and Offshore); Firjan (Federation of Industries of the State of Rio de Janeiro); Fieb (Federation of Industries of Bahia); Fiesp (Federation of Industries of São Paulo).

Participation in these associations is strategic for Wilson Sons, aiming to promote sustainable relationships, mitigate risks, identify opportunities and generate benefits for society. The Company highlights its role in entities such as ABTP and Instituto Ethos, focused on improving the environment of business and improve governance, in addition to its engagement with AEB and Brasil Export to strengthen ESG practices. In 2024, there were no payments to associations.

GRI 2-30 | Collective bargaining agreements

All employees were covered by collective bargaining agreements in 2024. In addition, the Company has strict compliance with collective agreements and negotiations, adopting consistent practices that reinforce the employees' rights. Annually, the Company ensures clear communication about these rights, promoting internal spaces for discussions on proposals and base dates defined by union entities and the government. The Company's focus is to establish a transparent, representative and legitimate relationship during the negotiation process.

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

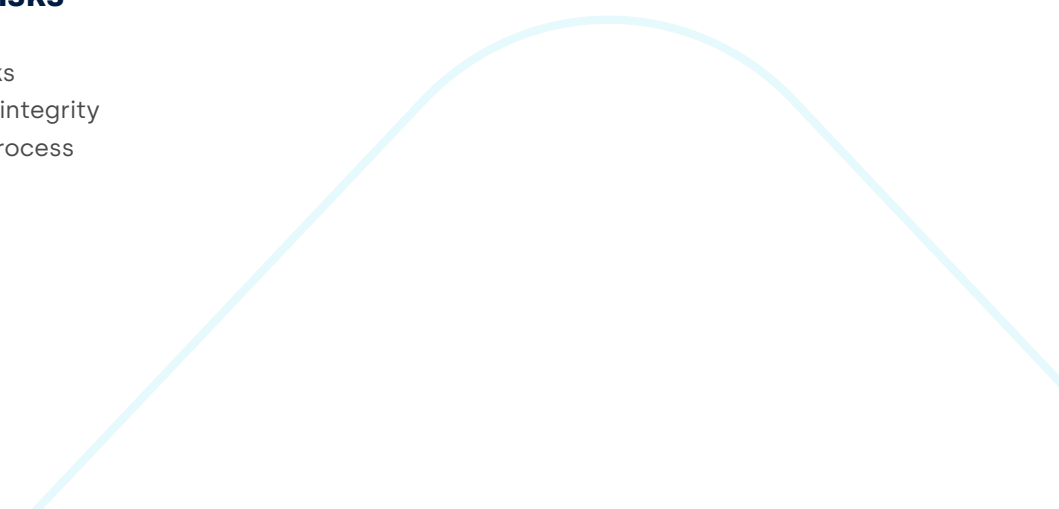
All of the Company's operations are evaluated for risks related to corruption, according to the criteria of the integrity programme. The assessment is part of a structured process

integrated with corporate risk management (learn more on page 38), involving the identification, analysis, monitoring and mitigation of risks associated with illicit practices.

Among the main risks identified are: improper payments to third parties, hiring fraud, improper use of sponsorships and donations, failures in the due diligence of third parties and M&A, conflicts of interest, lack of training and misconduct in bidding processes or licensing.

To mitigate these risks, the Company implemented measures such as: reinforcement of the due diligence processes, regular training, continuous internal audits, safe reporting channels, contractual anticorruption clauses and review of compliance policies.

The Company has not registered reports of corruption to date, and maintains specific evaluations in more sensitive areas, periodically reviewed.



GRI 302-3 | Energy intensity

	2024	2023	2022
OPERATIONAL			
Terminals (GJ /TEU handled)	0.20	0.21	0.23
Towage (GJ /manoeuvre)	14.0	13.4	13.0
FINANCIAL			
Terminals (GJ /R\$ thousand of net revenue of the business)	250.9	263.0	276.2
Towage (GJ /R\$ thousand of net revenue of the business)	584.0	627.1	631.2
Wilson Sons (GJ /R\$ thousand of consolidated net revenue)	404.0	441.5	455.0



GRI 303-3 | Water withdrawal

Total water withdrawal by source and business in 2024 (thousand m³)

	Terminals	Towage	Others	TOTAL
WATER WITHDRAWAL TO SUPPLY CUSTOMERS				
Total volume captured for third parties (acquisition to supply vessels)	5.2	0	108.7	113.9
WATER WITHDRAWAL FOR USE IN OWN OPERATIONS				
Total volume raised for use in own operations	42.8	17.6	25.5	85.9
TOTAL	48.0	17.6	134.2	199.8

Total water withdrawal by source and business in 2023 (thousand m³)

	Terminals	Towage	Others	TOTAL
WATER WITHDRAWAL TO SUPPLY CUSTOMERS				
Concessionaire (supply Company)	3.2	0.0	117.3	120.5
WATER WITHDRAWAL FOR CONSUMPTION IN OPERATIONS				
Concessionaire (supply Company)	33.7	5.0	140.3	178.8
Others (water truck or gallons)	0.1	14.9	0.0	15.4
TOTAL	37.0	19.7	258.0	314.7

Total water withdrawal by source and business in 2022 (thousand m³)

	Terminals	Towage	Others	TOTAL
WATER WITHDRAWAL TO SUPPLY CUSTOMERS				
Concessionaire (supply Company)	3.2	0.0	56.1	59.3
WATER WITHDRAWAL FOR CONSUMPTION IN OPERATIONS				
Concessionaire (supply Company)	26.9	2.0	94.7	123.8
Others (water truck or gallons)	0.1	14.3	1.7	16.1
TOTAL	30.2	16.5	152.5	199.2

GRI 303-4 | Water discharge

Total water discharge by source and business in 2024 (thousand m³)

	Terminals	Towage	Others	TOTAL
Third parties (local sanitation network)	12.5	0.3	12.6	25.4
Third parties (specialised Company)	1.5	0.8	62.3	64.6
In-house treatment (then disposed of at sea)	0.0	9.4	0.0	9.4
In-house treatment (then disposed of in rivers, lakes or ponds)	10.7	0.0	9.2	19.9
TOTAL WATER DISCHARGED	24.7	10.5	84.1	119.3

Total water discharge by source and business in 2023 (thousand m³)

	Terminals	Towage	Others	TOTAL
Third parties (local sanitation network)	9.5	0.0	11.0	20.5
Third parties (specialised Company)	0.4	0.9	1.4	2.7
In-house treatment (then disposed of at sea)	0.0	6.5	10.4	16.9
In-house treatment (then disposed of in rivers, lakes or ponds)	6.6	0.0	0.0	6.6
TOTAL WATER DISCHARGED	16.5	7.4	22.8	46.7

Total water discharge by source and business in 2022 (thousand m³)

	Terminals	Towage	Others	TOTAL
Third parties (local sanitation network)	6.2	0.0	10.5	16.7
Third parties (specialised Company)	0.1	1.4	0.4	1.9
In-house treatment (then disposed of at sea)	0.0	7.0	10.0	17.0
In-house treatment (then disposed of in rivers, lakes or ponds)	0.2	0.0	0.0	0.2
TOTAL WATER DISCHARGED	6.5	8.4	20.9	35.8

GRI 303-5 | Water consumption

Total water consumption by source and business in 2024 (thousand m³)

	Terminals	Towage	Others	TOTAL
Concessionaire (supply Company)	47.3	8.9	135.9	192.1
Superficial (direct catchment of rivers, lakes or ponds)	0.0	0.0	0.0	0.0
Sea (direct capture from the sea)	0.0	0.0	0.0	0.0
Groundwater (direct abstraction from wells)	0.6	0.0	0.0	0.6
Others (water truck or gallons)	0.04	8.7	0.3	9.0
TOTAL WATER CONSUMED	47.9	17.6	136.2	201.7

Total water consumption by source and business in 2023 (thousand m³)

	Terminals	Towage	Others	TOTAL
Concessionaire (supply Company)	33.7	4.8	140.3	178.8
Superficial (direct catchment of rivers, lakes or ponds)	0.0	0.0	0.0	0.0
Sea (direct capture from the sea)	0.0	0.0	0.0	0.0
Groundwater (direct abstraction from wells)	0.0	0.0	0.0	0.0
Others (water truck or gallons)	0.05	14.9	0.4	15.4
TOTAL WATER CONSUMED	33.8	19.7	140.7	194.2

Total water consumption by source and business in 2022 (thousand m³)

	Terminals	Towage	Others	TOTAL
Concessionaire (supply Company)	26.9	2.2	94.7	123.8
Superficial (direct catchment of rivers, lakes or ponds)	0.0	0.0	0.0	0.0
Sea (direct capture from the sea)	0.0	0.0	0.0	0.0
Groundwater (direct abstraction from wells)	0.0	0.0	0.0	0.0
Others (water truck or gallons)	0.1	14.3	1.7	16.0
TOTAL WATER CONSUMED	27.0	16.5	96.4	139.8

GRI 304-1 | Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas

Currently, there are no Wilson Sons operating units located within or within two kilometres of critical biodiversity regions, according to the criteria established by the S&P Global questionnaire. The analysis considered areas recognised as of high value for sociobiodiversity (AAVSB) and conservation units, according to official and international registers, such as the lists of Unesco, Ramsar and the International Union for Conservation of Nature (IUCN).

Although there are no records of direct or adjacent interference, the preservation of biodiversity is a material issue for the Company, considering the scope of its operations along the Brazilian coast and inland waters. To ensure its activities take place responsibly, Wilson Sons adopts practices that seek to minimise impacts on ecosystems, avoid habitat transformation and prevent pollution, reinforcing its commitment to sustainability.

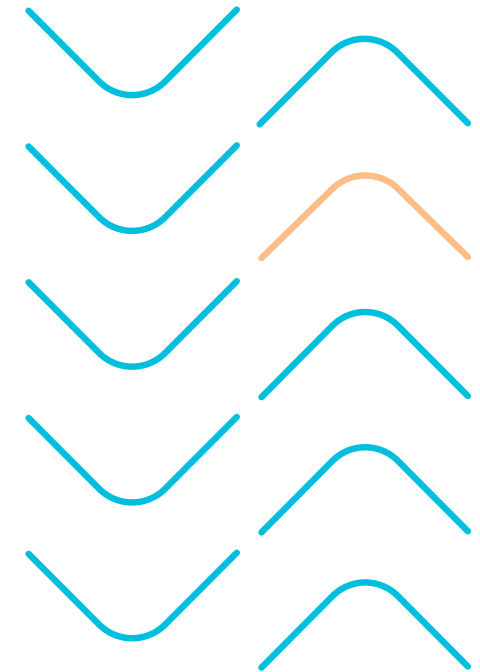
GRI 306-4 e 306-5 | Waste diverted from disposal and waste directed to disposal

	2024	2023	2022
Diverted from final disposal			
Composting (in-house)	9.5	19.3	0.0
Composting (third parties)	54.1	43.6	42.7
Co-processing	500.2	125.8	156.4
Recycling	1,472.9	1,189.5	1,107.6
Reuse	487.0	105.1	68.7
Reverse logistics	25.0	19.8	35.4
Re-refining	121.8	157.6	135.8
TOTAL DIVERTED FROM FINAL PROVISION	2,670.4	1,660.6	1,546.5
Directed to final disposal			
Landfill	912.9	554.3	12,201.1
Incineration	60.4	1.3	1.9
Autoclaving (RSS)	0.3	-	-
Others	309.1	304.1	565.0
TOTAL DIRECTED TO FINAL DISPOSAL	1,282.7	859.6	12,777.0
TOTAL WASTE	3,953.2	2,520.2	14,323.5

GRI 401-3 | Parental leave

Indicators related to parental leave

	2024		2023		2022	
	Paternity	Maternity	Paternity	Maternity	Paternity	Maternity
Number of total employees entitled to parental leave	3,236	718	3,094	690	3,023	679
Number of employees who went on leave	41	27	44	19	39	19
Number of employees who should return from leave in the period	41	24	44	19	39	18
Number of employees returning from leave	41	24	44	19	39	18
Number of employees still on leave	0	10	0	0	0	0
Rate of return	100%	100%	100%	100%	100%	100%
Number of employees who continued in the job for at least 1 month after returning from leave	40	15	44	19	39	18
Number of employees who have not yet completed 1 month after returning from leave	1	1	0	0	0	0
Number of employees who were due to complete 12 months after returning from leave in 2024.	44	19	39	18	48	15
Number of employees who actually completed 12 months after returning from leave in 2024.	42	14	35	12	43	11
Retention Rate	95%	74%	90%	67%	90%	73%



GRI 403-9 | Work-related injuries

Accident indicators involving employees in 2024 by business

	Terminals	Towage	Others	TOTAL
Total man-hours worked	2,804,881	2,956,590	6,472,045	12,233,516
Number of reportable accidents*	21	5	21	47
Number of accidents with time off work	0	0	1	1
Number of accidents with time off work lasting more than 6 months	0	0	0	0
Number of accidents classified as "life changing"***	0	0	0	0
Number of accidents with death	0	0	0	0
Number of days lost or debited***	0	0	187	187
Recordable accident frequency rate****	7.5	1.7	3.2	3.8
Lost-Time Injury Frequency Rate****	0	0	0,2	0.1
Frequency rate of accidents with time off work exceeding 6 months****	0	0	0	0.0
Frequency rate of accidents classified as "life-changing"****	0	0	0	0.0
Fatal accident rate****	0	0	0	0.0
Severity rate of accidents****	0	0	28.9	15.3

Indicators of accidents involving fixed third parties in 2024 by business

	Terminals	Towage	Others	TOTAL
Total man-hours worked	1,141,568	419,196	844,722	2,405,486
Number of recordable accidents*	11	1	15	27
Number of accidents with time off work	1	1	0	2
Number of accidents with time off work lasting more than 6 months	0	0	0	0
Number of accidents classified as "life changing"***	0	0	0	0
Number of accidents with death	0	0	0	0
Number of days lost or debited***	95	15	0	110
Recordable accident frequency rate****	9.6	2.4	17.8	11.2
Lost-Time Injury Frequency Rate****	0,9	2,4	0	0.8
Frequency rate of accidents with time off work lasting more than 6 months****	0	0	0	0.0
Frequency rate of accidents classified as "life-changing"****	0	0	0	0.0
Fatal accident rate****	0	0	0	0.0
Severity rate of accidents****	83.2	35.8	0.0	45.7

*Considers all accidents (typical or commuting) with and without leave, excluding first aid.

**It considers accidents with leave of more than six months and those classified as "changed lives", according to internal procedures.

***Days lost or debited are counted as calendar days.

****Rates calculated with the factor of 1 million man-hours worked (HHT).

GRI 403-9 | Work-related injuries

Accident indicators (employees) in 2023 by business

	Terminals	Towage	Others	TOTAL
Total man-hours worked	2,594,056	2,932,231	2,324,714	7,851,001
Number of recordable accidents*	13	4	12	29
Number of accidents with time off work	0	2	0	2
Number of accidents with time off work lasting more than 6 months	0	1	0	1
Number of accidents classified as "life changing"***	0	0	0	0
Number of days lost or debited***	0	268	0	268
TRecordable accident frequency rate****	5.01	1.36	5.16	3.69
Lost-Time Injury Frequency Rate****	0.00	0.68	0.00	0.25
Frequency rate of accidents with time off work lasting more than 6 months****	0.00	0.34	0.00	0.13
Frequency rate of accidents classified as "life changing"****	0.00	0.00	0.00	0.00
Severity rate of accidents****	0	91	0	34

*Considers all accidents (typical or commuting) with and without leave, excluding first aid.

**It considers accidents with leave of more than six months and those classified as "changed lives", according to internal procedures.

***Days lost or debited are counted as calendar days.

****Rates calculated with the factor of 1 million man-hours worked (HHT).

Accident indicators (fixed third parties) in 2023 by business

	Terminals	Towage	Others	TOTAL
Total man-hours worked	1,015,991	426,708	806,845	2,249,544
Number of recordable accidents*	2	1	6	9
Severity rate of accidents****	1.97	2.34	7.44	4.00

Consolidated accident indicators (employees + fixed third parties) in 2023 by business

	Terminals	Towage	Others	TOTAL
Total man-hours worked	3,610,047	3,358,939	3,131,559	10,100,545
Number of recordable accidents*	15	5	18	38
Number of accidents with time off work	0	2	0	2
Number of accidents with time off work lasting more than 6 months	0	1	0	1
Number of accidents classified as "life changing"***	0	0	0	0
Number of days lost or debited***	0	268	0	268
TRecordable accident frequency rate****	4.16	1.49	5.75	3.76
Lost-Time Injury Frequency Rate****	0.00	0.60	0.00	0.20
Frequency rate of accidents with time off work lasting more than 6 months****	0.00	0.30	0.00	0.10
Frequency rate of accidents classified as "life changing"****	0.00	0.00	0.00	0.00
Severity rate of accidents****	0	80	0	27

GRI 403-10 | Work-related ill health

The monitoring and management of indicators related to occupational diseases are made exclusively to employees, not extending to third parties. Among the actions carried out, the management of medical certificates, the monitoring of the International Disease Code, the control of the period of leave and the reception of employees by a team composed of doctors, nurses and social analysts stand out. The Company also offers support in the care and release of procedures with the health plan.

All records are organised in the occupational health management system, allowing systematic monitoring through a dashboard of absences and periodic meetings to evaluate and define corrective actions. The main reactive indicators (KPIs) monitored include the number of cases of occupational diseases and associated deaths.

In 2024, four cases of occupational diseases were recorded among employees and none among third parties. No deaths were recorded during the period. The main causes of diagnosed occupational diseases are mainly associated with ergonomic factors. To mitigate these risks, the Company offers continuous actions such as Ergonomic Analysis of Work in all locations, specialised technical monitoring, implementation of ergonomic equipment and offer of recorded labour gymnastics. There were no deaths resulting from occupational diseases in the period, neither among employees nor among third parties.

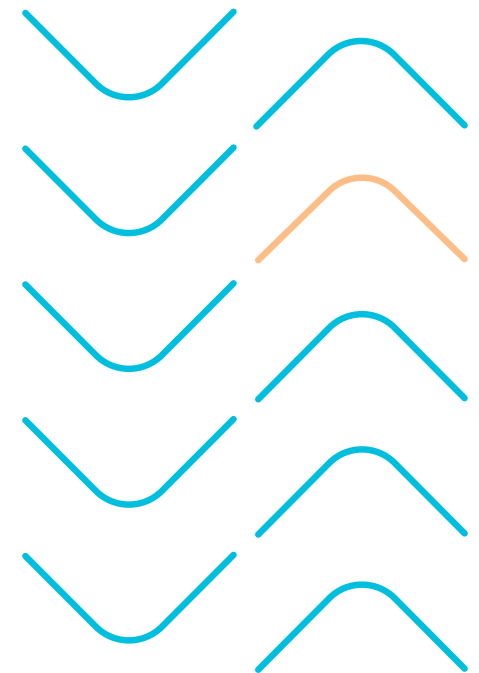
GRI 404-3 | Percentage of employees receiving regular performance and career development reviews

The Company applies a consistent performance evaluation methodology focused on the development and management of employees' careers. The performance cycle consists of stages of self-assessment and immediate manager Evaluation, followed by a moment of individualised feedback and the construction of the individual development plan. During this process, both behavioural competencies — aligned with Wilson Sons' Way of Being — and technical skills, defined according to the function performed. Employees with at least three months

of experience in the Company may participate in the cycle.

In 2024, 3,134 employees participated in the performance cycle, which represents approximately 78% of the total number of employees. This data reinforces the Company's commitment to the continuous development of people and the appreciation of performance in line with the organisational culture.

	Number of employees evaluated	Percentage of employees evaluated
BY GENDER		
Men	2,582	79%
Women	552	72%
TOTAL	3,134	78%
BY FUNCTIONAL LEVEL		
executive board	21	88%
Management	71	85%
Coordination	91	59%
Supervision	88	92%
Administrative	867	77%
Operational	1,996	78%
TOTAL	3,134	78%



GRI 405-1 | Diversity of governance bodies and employees

Employees by functional level and gender

	2024		2023		2022	
	Men	Women	Men	Women	Men	Women
executive board	87.5%	12.5%	82.6%	17.4%	84.0%	16.0%
Management	76.2%	23.8%	73.5%	26.5%	68.8%	31.2%
Coordination	61.7%	38.3%	65.7%	34.3%	66.2%	33.8%
Supervision	75.0%	25.0%	72.0%	28.0%	74.4%	25.6%
Administrative	54.7%	45.3%	54.5%	45.5%	51.9%	48.1%
Operational	94.2%	5.8%	94.8%	5.2%	95.9%	4.1%
CONSOLIDATED	81.1%	18.9%	81.4%	18.6%	79.4%	20.6%

Employees by functional level and age group in 2024

	Up to 20 years old	From 21 to 30 years old	From 31 to 40 years old	From 41 to 50 years old	From 51 years of age
executive board	0.0%	0.0%	0.0%	0.2%	0.3%
Management	0.0%	0.0%	0.6%	0.9%	0.5%
Coordination	0.0%	0.1%	1.6%	1.5%	0.6%
Supervision	0.0%	0.1%	0.9%	0.8%	0.5%
Administrative	1.7%	9.4%	9.4%	5.3%	2.1%
Operational	0.7%	8.0%	9.4%	20.3%	16.7%
CONSOLIDATED	2.4%	17.8%	30.1%	28.9%	20.8%

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

The remuneration in the Company is composed of the base salary and the total remuneration, which includes fixed premiums according to eligibility. Base salaries are defined by functional level, with salary ranges updated annually based on market research. Seafarers follow specific table by collective agreement. Additional remunerations, such as benefits, christmas bonus, vacation and overtime, follow the current legislation. The Company does not adopt gender differentiation in the definition of remuneration and has firm policies against any form of discrimination.

GRI 410-1 | Security personnel trained in human rights policies or procedures

Wilson Sons does not have its own employees working in surveillance and security activities, and, therefore, does not carry out specific training on policies and practices related to human rights aimed at this public internally. In addition, specific training on the subject is not required for outsourced employees allocated to these functions. However, all hiring of service providers undergo formal approval processes, which consider legal and compliance criteria, including respect for labour standards and human rights principles. The Company continues to monitor the performance of the contractors, reinforcing its commitment to responsible practices throughout the value chain (find out more about suppliers on page 70).

	Base salary	Total compensation
executive board	94%	99%
Management	104%	105%
Coordination	93%	91%
Supervision	100%	96%
Administrative	92%	90%
Operational	70%	50%
Total	88%	83%

GRI Content Index

Universal Standards		Allink/ WSUT	Reference (page) /Direct Response
General Contents			
The organization and its reporting practices			
2-1	Organizational details		Pages 10 and 33.
2-2	Entities included in the organization's sustainability reporting		Page 07.
2-3	Reporting period, frequency and contact point		Page 07.
2-4	Restatements of information		In 2024, we corrected some figures from 2023 in the Value Added Statement (page 24) and restated the data on parental leave for previous years, which were recalculated using a new methodology (page 96).
2-5	External assurance		There is not.
Activities and workers			
2-6	Activities, value chain and other business relationships		Pages 10 and 70.
2-7	Employees		Pages 79 and 90.
2-8	Workers who are not employees		Page 70.
Governance			
2-9	Governance structure and composition		Page 34.
2-10	Nomination and selection of the highest governance body		Pages 34 and 36.
2-11	Chair of the highest governance body		Page 34.
2-12	Role of the highest governance body in overseeing the management of impacts	X	Pages 34, 38 and 46.
2-13	Delegation of responsibility for managing impacts	X	Pages 34 and 38.



2-14	Role of the highest governance body in sustainability reporting	X	Page 07. The board of directors is the body responsible for the Company's strategic direction and serves as its highest decision-making authority. It is composed of executive, non-executive, and independent members, but does not directly engage in the sustainability reporting process.
2-15	Conflicts of interest	X	Page 36.
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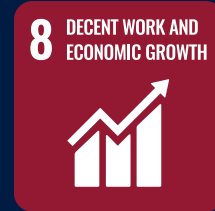
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