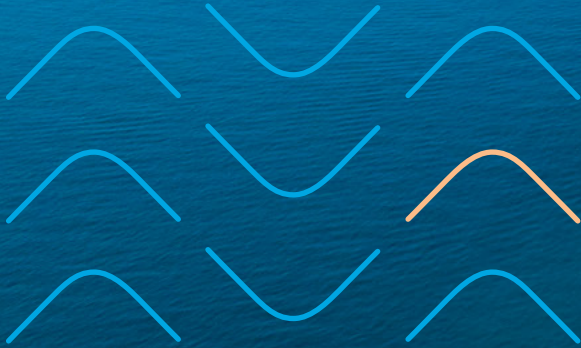


2023 Sustainability Report



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About the Report

Wilson Sons is the largest port and maritime logistics operator in Brazil with a strategic business portfolio for the country. Its sustainability report is published annually to inform different audiences about how the Company manages environmental, social and economic risks, impacts and opportunities in an integrated manner across all of its business segments.

Transparency is one of the pillars guiding the Company's relationship with stakeholders. The report complies with GRI Standards prepared by the Global Reporting Initiative and seen as an international benchmark for broadcasting sustainability management.

The GRI disclosures presented were prioritised according to the materiality review study carried out in 2023 (read more about this on page 5). The data provided reflects the Company's

performance between 1 January and 31 December 2023 of the container terminals, logistics centre, towage, support bases, shipyards and shipping agency businesses.

The joint ventures, affiliated companies and Allink are not part of the reporting scope. In the annual consolidated financial statements, in accordance with IFRS (International Financial Reporting Standards), these companies are consolidated in agreement with the accounting pronouncement entitled Investment in Associates, Subsidiaries and Joint Ventures.

The report was approved by the executive board of Wilson Sons. The financial data obtained from the financial statements, and data of those related to the greenhouse gas inventory were assured by independent external audit.



Shipyard Guarujá



This publication also bears witness to Wilson Sons' efforts to manage risks and opportunities associated with the impacts of climate change on its businesses. Accordingly, content relating to this topic is aligned with the international framework of the TCFD (Task Force on Climate-related Financial Disclosures).

The document also identifies how Wilson Sons works to integrate respect for human rights, environmental protection, the promotion of decent work and the fight against corruption into

its strategy. As a signatory of the UN Global Compact, the Company is committed to upholding these universal principles and integrating the SDGs (Sustainable Development Goals) throughout its business and value chain.

Readers can send comments and suggestions on the 2023 sustainability report of Wilson Sons to sustentabilidade@wilsonsons.com.br.

We hope you enjoy reading this report!

Materiality of the Report

Materiality allows us to identify the most relevant topics for governance and accountability in corporate sustainability management. Revised every five years, the material topics were updated based on an in-depth study conducted in 2023, in line with the principles of the GRI 2021 Standard and the IFRS S1 Standard of the ISSB (International Sustainability Standards Board), thereby incorporating the double materiality concept (financial and impact).

 This page was developed with interactivity.

Click on the material topic icons to learn more about the impacts, risks and opportunities covered by each of them. To return to the initial page view, click the grey button at the bottom of the infographic.



1. Material topics from the financial and impact perspectives.

The review included an evaluation of documents and disclosures of the sustainability agenda of firms operating in the same sector as the Company in Brazil and overseas. It also took into account the key references and topics of international frameworks, market indices and ESG (Environmental, Social and Governance) ratings.

The construction of materiality incorporated the perspective of strategic audiences, prioritised from the integrated vision of the managers of Wilson Sons' administrative and operational areas. Around 640 representatives of the following stakeholders took part in an online survey: employees, customers, suppliers, investors, non-governmental organisations, trade associations, members of local communities, universities and research centres.

Additionally, interviews with Company leaders informed the review of the materiality matrix, aiding in the identification of strategic priorities, impact assessments, and long-range socio-environmental and corporate governance outlooks.

The gathered inputs enabled Wilson Sons to identify ten material topics reflecting the primary impacts to be managed and conveyed. Five of them also significantly influence the ability to create financial value, further prioritised because of their financial materiality. The material topics were also correlated to the SDG, allowing the prioritisation of those most closely related to the impacts, risks and opportunities identified by the study. The results were approved by the Company's executive board.



Highlights of 2023



R\$ **2,427.2**
million in net revenue
up 6.8% from 2022

R\$ **404.9**
million in net income
up 19.5% from 2022

R\$ **1,027.2**
million in EBITDA
up 9.4% from 2022

0.20
accident
frequency rate
Lowest level on record

4
new RSD 2513
tugboats operating
*Greater efficiency and
lower emissions*

12
fully electric yard tractors
operating at the Salvador
container terminal

Launch of the
diversity guide
for all employees

1st place in the
100 Open Startups Ranking
(transportation and logistics)

Recognition with the
2022/2023 Pró-Ética
(Pro-Ethics) Seal



Message from the CEO

As we present the Wilson Sons Annual Sustainability Report for 2023, we stand at the intersection of our historic legacy and our commitment to shaping a sustainable future. With more than 186 years of operation, Wilson Sons has become synonymous not only with the excellence and efficiency of our port and maritime logistics services in Brazil but also with our steadfast dedication to driving the prosperity of global trade and contributing positively to the country's competitiveness.

In a year marked by the evolving global logistics landscape, our team has shown unparalleled growth and adaptability. Our achievements in 2023 — reflected in a notable 19.5% profit increase and a 6.8% revenue growth — underscore our operational strength and strategic foresight. These financial milestones, complemented by a 9.4% rise in EBITDA, are a testament to our relentless pursuit of excellence across our towage, container terminals, and offshore energy services, all while maintaining our focus on sustainable growth.

The positive results in 2023 reflect our tireless pursuit of excellence in our services

Fernando Salek
CEO





Salvador Container Terminal

Mirroring our previous endeavours, this year has seen us continue to innovate and lead in open innovation within our industry in Brazil. Our engagement with startups and other corporations, particularly through initiatives like the *Cubo Maritime & Port*, underscores our commitment to making maritime and port logistics more efficient, safe, and sustainable. Our efforts have not only fostered collaborative development but have also positioned us at the forefront of innovation in our industry.

Our commitment to sustainability and corporate responsibility has been unwavering and multifaceted, earning us significant accolades in 2023 that reflect our comprehensive approach to environmental stewardship, social responsibility, ethical values, and governance. We were honoured with the prestigious Gold Seal in the Brazilian GHG Protocol programme (GHG - greenhouse gases) and the Pro-Ethics certification from the Comptroller General's Office. These recognitions speak volumes of our dedication to setting and achieving high standards in every aspect of our

operations, representing a positive and transformative force for Brazilian society.

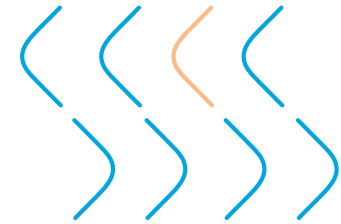
Building upon this foundation of excellence, Wilson Sons was awarded the Great Place to Work certification for the second time, underscoring our commitment to fostering an inclusive, supportive, and empowering workplace environment. This internationally recognised benchmark of excellence affirms our belief that the success and resilience of our Company are directly tied to the well-being and satisfaction of our employees. It's a testament to the positive and meritocratic culture we've cultivated, where every team member feels valued, heard, and motivated to contribute their best.

Our work was recognized in Petrobras' renowned operational excellence program, PEOTRAM

Further accentuating our achievements, our offshore support vessel joint venture was distinguished with the top honour in PEOTRAM, Petrobras' esteemed operational excellence programme. This accolade not only showcases our joint venture's adherence to the highest standards of efficiency and safety but also highlights our strategic commitment to excellence and innovation in the offshore energy sector. Winning first place in PEOTRAM reinforces our position as a leader in operational excellence, setting a benchmark for the industry and illustrating our proactive approach to sustainable and responsible business practices.

These achievements signal to us that we are heading in the right direction when it comes to our holistic approach to sustainability. They embody our relentless pursuit of excellence across all facets of our business, from environmental initiatives and ethical business practices to employee welfare and operational efficiency. Together, they showcase Wilson Sons' role as a frontrunner in driving positive change and sustainable growth in the maritime and port industry.

As we navigate the opportunities of global trade our focus remains on delivering world-class services, maintaining the highest safety standards and advancing our sustainability agenda



We have also embraced the megatrends of decarbonisation and digitalisation, aiming for even more sustainable operations. Our ambition mirrors the global call to action for environmental preservation, as we strive to reduce our carbon footprint and lead the green transition within our industry. Our initiatives in tugboat efficiency and collaborative efforts for technological advancements underscore our proactive approach to sustainability.

As we look ahead, we are buoyed by our achievements and the opportunities that lie before us. The resilience of our business model, combined with our strategic investments and commitment to sustainability, positions us well for future growth. We remain dedicated to our role in Brazil's socioeconomic development, leveraging our market position to challenge

and transform maritime transport for the betterment of our stakeholders and the environment.

Our journey is a collective endeavour, made possible by the dedication and expertise of our team. As we navigate the opportunities of global trade our focus remains on delivering world-class services, maintaining the highest safety standards, and advancing our sustainability agenda.

We invite you to join us in reflecting on the milestones of the past year and to look forward with optimism to the path ahead. Together, we are charting a course towards a more sustainable and prosperous future for all.

Fernando Salek
CEO



Wilson Sons' tugboats manoeuvring a containership

Wilson Sons

With a history stretching back more than 186 years, Wilson Sons S.A. is the largest port and maritime logistics operator in Brazil by revenue. Founded in 1837, it currently operates a portfolio serving more than five thousand active customers, such as shipowners, importers, exporters and offshore energy companies.

The Company is the national leader in **towage** services, performing more than 57,000 manoeuvres in 2023 at the country's main port terminals. The 82 tugboats comprise the most modern fleet in Brazil, noted for their superior energy efficiency and reduced greenhouse gas emissions.

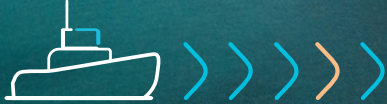
Wilson Sons operates two maritime container **terminals**: the Salvador container terminal, in Bahia, and the Rio Grande terminal, in Rio Grande do Sul. It also carries out inland waterway (river) operations from the Santa Clara container terminal, near the petrochemical complex of Triunfo (RS), connecting the industrial park in the state of Rio Grande do Sul to the domestic and international markets.

In 2023, Wilson Sons' terminals together handled a total of 1.1 million TEUs (20-foot equivalent unit). This infrastructure enables the import and export of several materials and goods that are essential to key sectors of the Brazilian economy, particularly agribusiness, manufacturing, the energy sector and other types of production chains.



57,000

towage manoeuvres performed in 2023





Customers in the offshore energy industry are served by two **offshore support bases** in Guanabara Bay (RJ): one in Niterói and the other in Rio de Janeiro, and a material warehousing unit in Guaxindiba (RJ) totalling eight berths. They also rely on a fleet of 23 Brazilian-flagged **offshore support vessels** of Wilson Sons UltraTug Offshore (WSUT), a joint venture in which Wilson Sons holds a 50% stake.

Wilson Sons has the largest independent **shipping agency** in the country, with 18 branches in the main Brazilian ports, exclusive representatives in Europe and its own office in China. The Company provides services such as trade representation for shipowners, boarding documents, equipment logistics management, scheduling of vessels with regular (liner) and non-regular (tramp) calls, preparation of all maritime transportation documents, demurrage (time required for container return) control, and other solutions.

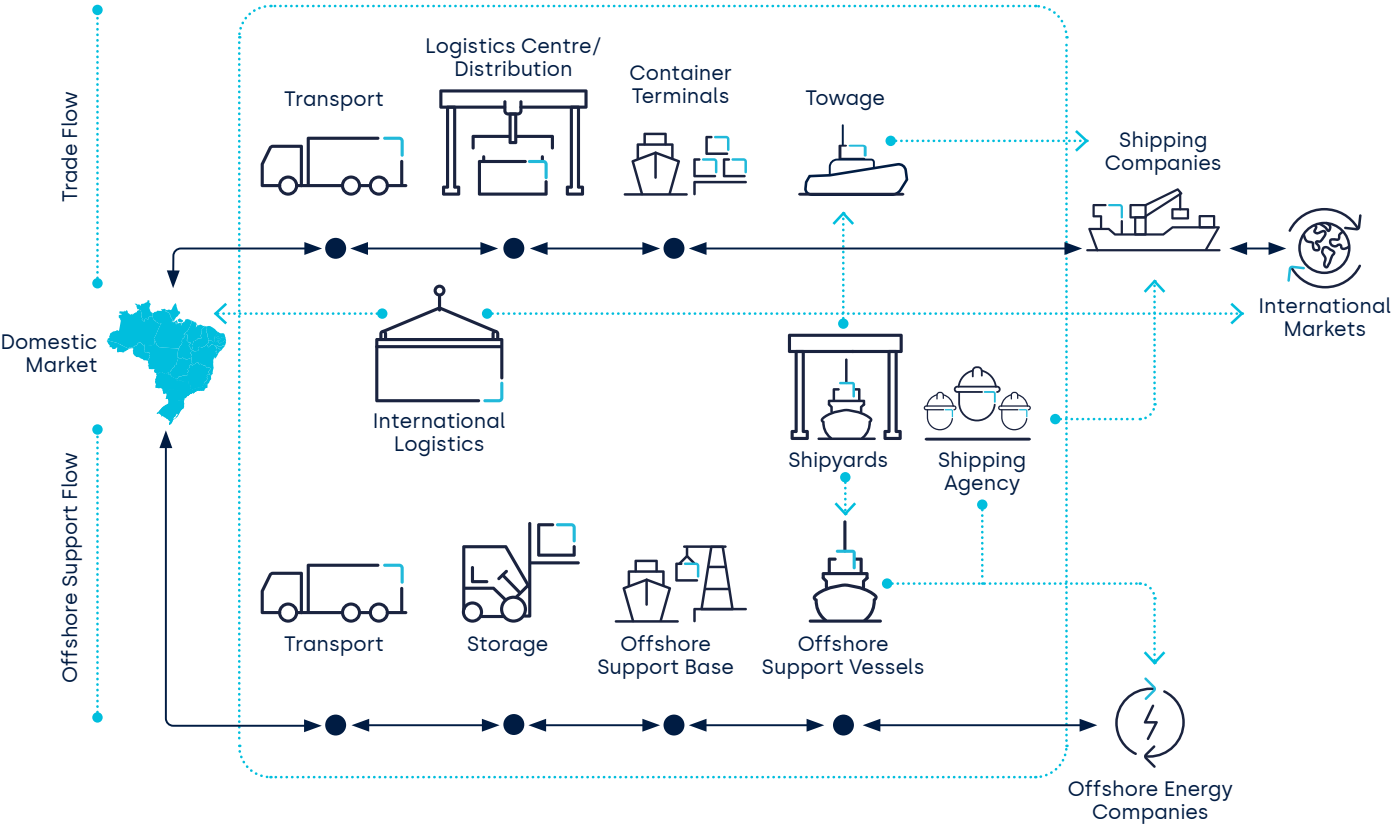
At the port of Santos (SP), the Company has two **shipyards** for ship building and repairs in a 39,000 square meter complex with the

capacity to process 10,000 tonnes of steel per annum. Wilson Sons has already built and delivered more than 150 vessels, including tugboats, platform supply vessels (PSV), oil spill response vessels (OSRV), remotely operated vehicle support vessels (ROVSV), buoy vessels, and patrol ships, etc.

In the municipality of Santo André (SP), in the São Paulo metropolitan region, Wilson Sons has one **logistics centre** to support domestic and international trade. The services provided include general and bonded warehousing, inventory management, distribution, transportation management, and solutions for the foreign trade sector.

The Company also holds a 50% stake in Allink Neutral Provider, an **NVOCC** (Non-Vessel-Operating Common Carrier) specialising in international logistics for maritime and air cargo. With over 25 years of experience, Allink operates with freight consolidation and helps customers from different sectors to access key overseas markets.

Businesses of Wilson Sons



2 container terminals¹

1. Santa Clara terminal (interior navigation) results are consolidated with the Rio Grande terminal.

82 tugboats

2 support bases for the offshore energy industry

23 offshore support vessels

1 logistics centre centre for general and bonded warehousing

2 shipyards

18 shipping agency branches

International logistics

Purpose

Together we work to transform realities and deliver a better future.

Mission

Develop and provide solutions perceived as high value by our clients 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 a sense of ownership

We act ethically

We put our employees first

History Centre

Wilson Sons is one of Brazil's oldest companies and its trajectory reflects major milestones in the country's history. Over more than 186 years, the Company's growth has accompanied the progress achieved by the maritime and port sectors, the expansion of industry and the development of agribusiness in the country.

In order to preserve historical records, Wilson Sons maintains its history centre with manuscripts, institutional and sponsored books, periodicals, photographs, institutional videos, testimonials and items of historical value. The collection totals more than 100,000 separate documents.

In order to make access to this information more widely available, Wilson Sons has invested in digitising the collection and is continuously producing content, mapping collections in the business units and at external institutions. The history centre caters to researchers and other stakeholders from Brazil and abroad.

 [Click here](#) to see the timeline of Wilson Sons' history

 [Click here](#) to access the Wilson Sons history centre collection

Value Creation

With approximately 7,500 kilometers of coastline along the Atlantic Ocean, Brazil has significant potential to capitalize on the social and economic benefits offered by maritime logistics for raw materials and products. Port infrastructure is essential for promoting the country's leading role in the context of increasingly globalised markets, guaranteeing safer, more sustainable and modern operations.

Through efficient management and continuous investment in innovation, new technologies and digital solutions, Wilson Sons actively contributes to strengthening the country's capacity to create value through maritime logistics activities.

The first terminal privatised via public bidding in Brazil, the Rio Grande container terminal, connected to the Santa Clara terminal by waterways, is driving industrial development and multimodal transport in the state of Rio Grande do Sul in a dynamic and sustainable fashion. Prepared to receive large capacity container ships, the Rio Grande container terminal handles more than 600 types of products from several sectors of the regional economy.



Wilson Sons' tugboat



1.1 million

TEUs handled by
Wilson Sons'
terminals in 2023



In Bahia, the Salvador container terminal is a leader in imports and exports in the North and Northeast regions due to its high standards of technological, operational and safety efficiency. The terminal occupies a central role, for instance, in receiving solar panels, wind turbine blades and other equipment for the construction of renewable energy generating plants in the Northeast.

The qualification of port terminals also adds value to the domestic market, as it promotes cabotage as a more sustainable alternative for connecting production chains in different regions of the country. This solution helps to reduce greenhouse gas emissions and the risk of accidents in product logistics, particularly when compared to road transportation.

In 2023, the Salvador container terminal inaugurated a new regular cabotage service to meet the growing demand from the North and Northeast regions, creating a direct connection with the industrial hub of Manaus (AM).

At the Rio Grande container terminal there was an increase of almost 230% in shipments to the ports of Salvador, in Bahia, and Suape, in Pernambuco. One of the main items handled by cabotage at the Rio Grande do Sul terminal was powdered milk, a basic product for a healthy, high-quality diet.



Leading edge management in the towage segment also adds value to Brazilian production chains. With more efficient manoeuvres and modern vessels, Wilson Sons supports the turnaround of the world's largest vessels on the national coast, enhancing global maritime trade and generating wealth for the country.

Present nationwide, Wilson Sons invests in the technical qualification

of its team. The Company has, for example, the William Salomon maritime improvement centre, in Guarujá (SP), equipped with a virtual manoeuvre simulator, which can also be used by partners and customers, contributing to the development of technical expertise in the sector.

In addition to logistics, another important economic activity carried out off the Brazilian coast is the production of offshore energy. The country's reserves are mostly concentrated in offshore fields, and the operation of offshore platforms requires state-of-the-art support to ensure safety and efficiency. Wilson Sons' offshore support bases and the joint venture's support vessels are strategic assets to support the new cycle of investments and development of offshore energy projects.

Wilson Sons invested
R\$ 330.9 million
in assets in 2023





Positive Impacts of Maritime Logistics Infrastructure



The towage operation drives professional qualification and training in an essential activity for international maritime logistics. The service is fundamental for port safety and the prevention of accidents during the docking and undocking of ships

Wilson Sons' impact

800 direct jobs, distributed across all regions of the country

ISO 9001 certification

Training Centre equipped with a **manoeuvre simulator** for each port, available to partners and clients

Innovation and new technologies modernize maritime logistics operations, adding value for customers. Wilson Sons' investments facilitate maritime and port trade, helping ships operate more efficiently



Port terminals serve as a link in the logistics chain of foreign trade, ensuring the supply of various types of goods and products to different industries and society

Wilson Sons' impact

4 thousand clients served

1.5 thousand direct jobs

4.3 thousand indirect jobs

Support for cabotage

Most efficient transportation mode along the Brazilian coast

20 thousand tons shipped by cabotage at Tecon Rio Grande

The **new regular cabotage service** at Tecon Salvador to serve the North and Northeast strengthens the industrial hub of Manaus

The investments made boost the local supply chain, through the hiring of services and the acquisition of materials for the operations of the Company



The services provided at the port terminals generate value for local economies in the form of tax revenue

R\$ 47 million were collected by Wilson Sons in ISS, portuguese acronym for tax over services, from the municipalities.

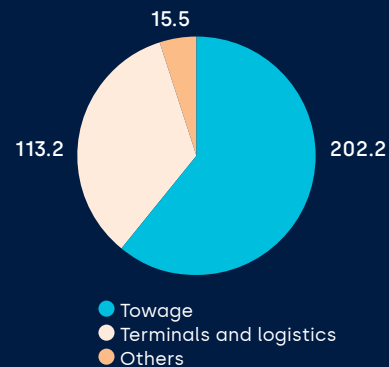




Investments

Investments in technology and innovation to modernise assets and increase production capacity are also important for boosting the positive economic impacts of Wilson Sons' assets. In 2023, the Company's capital expenditure (Capex) totalled R\$330.9 million, mainly earmarked for the expansion projects of its businesses and equipment acquisition. Under Wilson Sons' investment policy, investments are aimed at strengthening its leading position as a maritime and port logistics operator.

CAPEX realised in 2023 by business segment (in millions of R\$)



Key projects delivered in the year:

- **2 new tugboats** with a smaller carbon footprint
- **Expansion of the Salvador container terminal**, with reinforcement of the quay aimed at increasing the terminal's handling capacity
- **12 electric tractors** acquired to operate at the Salvador container terminal, contributing to an increase in capacity and the decarbonisation of operations
- **2 cranes** for the offshore support bases, one with a capacity of 80 tonnes and the other of 250 tonnes

Economic and Financial Performance in 2023

In 2023, Wilson Sons' net revenue was up 6.8% over the previous year, totalling R\$2,427.2 million. The result reflects the operational improvement across all the businesses, especially the towage, terminal, offshore support base and shipyard divisions.

The strong business performance also paves the way for growth of 9.4% in EBITDA (Earnings Before Interest, Taxes Depreciation and Amortization), which totalled R \$1,027.2 million, and of 19.5% in net income, which amounted to R\$404.9 million.

Investments (Capex) made in 2023, amounting to R\$330.9 million, were in line with the previous year in the overall comparison. However, there was a 50% increase in the annual comparison at the terminals, mainly due to the civil works to reinforce the quay of the Salvador container terminal to accommodate the new Super Post-Panamax ship-to-shore quay cranes installed in the recent expansion. On the other hand, the Capex of the towage division was down 14.6%.



Salvador Container Terminal

Business Highlights



21.9% increase
in the total volumes of the Rio Grande container terminal

23% growth
in inland navigation via Santa Clara container terminal

7.9% increase
in volumes handled at the Salvador container terminal

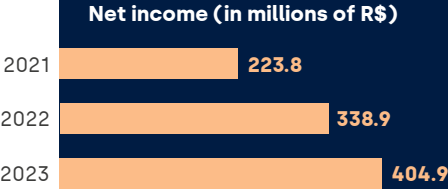
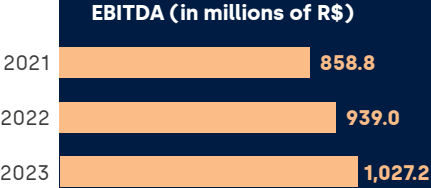
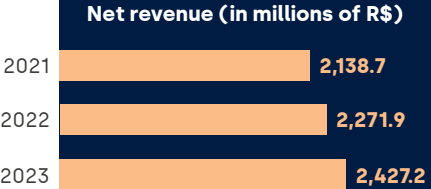
14 docking
procedures carried out for third parties at the shipyards

4.1% increase
in the number of towage manoeuvres

The Company's net bank debt totalled R\$1,336.2 million, down 5.8% in the annual comparison, due to amortisation in the period and exchange rate effects resulting from the appreciation of the Brazilian Real. The leverage ratio (net bank debt/EBITDA ex IFRS16) closed at 1.5x in this period.

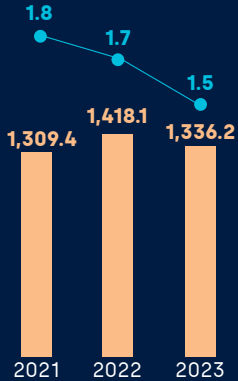
Value-added statement – main lines (in millions of R\$)

	• 2023	• 2022	• 2021
Revenue	2,442.4	2,279.3	2,146.6
Inputs acquired from third parties	(591.4)	(582.9)	(518.6)
Added value, gross	1,851.0	1,696.4	1,628.0
Withholding	(358.4)	(332.7)	(332.0)
Added value, net	1,492.7	1,363.7	1,296.7
Received from third parties	74.6	62.4	(19.6)
Total added value for distribution	1,567.3	1,425.1	1,277.1
Distribution of added value			
Payroll	591.4	533.0	493.1
Taxes payable	234.3	222.9	232.7
Return on third-party capital	336.7	330.3	327.6
Return on own capital	404.9	338.9	223.8
Total added value distributed	1,567.3	1,425.1	1,277.1



19.5% was the growth in Wilson Sons' consolidated net income in the annual comparison

Net bank debt



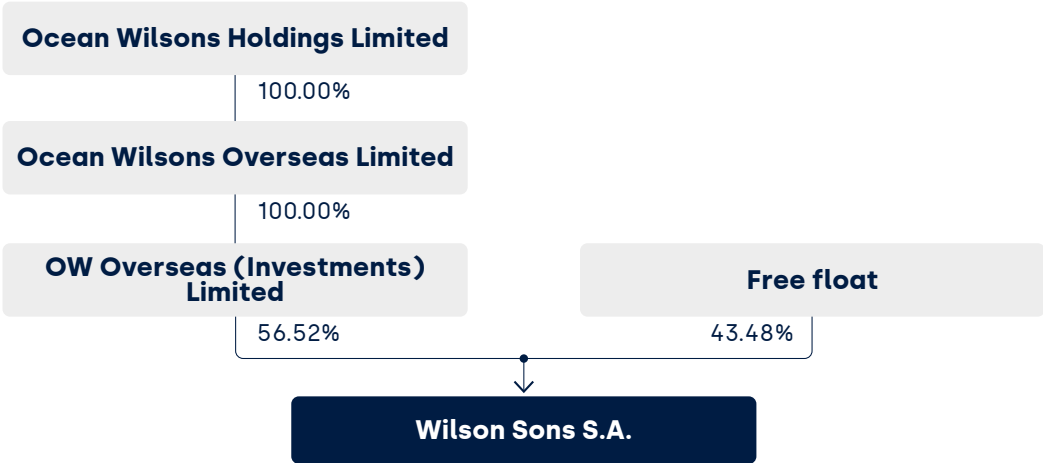
● Net bank debt (in millions of R\$)
● Net bank debt/EBITDA (times)

Corporate Governance

Headquartered in the city and state of Rio de Janeiro, Wilson Sons S.A. is a publicly listed Company with shares traded on B3, the São Paulo Stock Exchange. The Company's shares (PORT3) are listed on the *Novo Mercado*, the segment that brings together companies with the highest levels of corporate governance and equity in their relationship with minority shareholders.

The Company's share capital is distributed in common shares and the controlling shareholder is Ocean Wilsons Holdings Limited, listed on the London Stock Exchange and which exercises control through OWOIL (OW Overseas (Investments) Limited), with 56.5% of the shares. The remaining 43.5% are free float.

Corporate Structure



Shareholders (as of 31/12/2023)

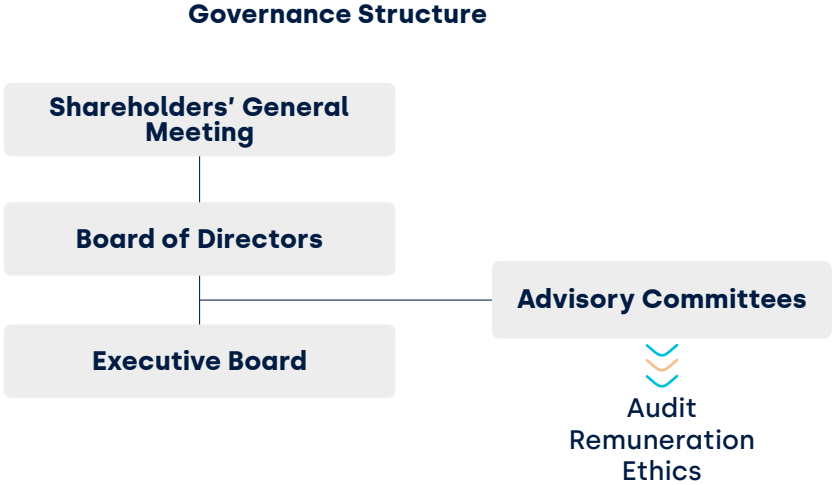
	• Quantity of shares	• Ownership percentage (%)
OW Overseas (Investments) Limited	248,664,000	56.52%
Radar Gestora de Recursos Ltda. (as of 02/08/2022)	52,532,094	11.94%
TPE Gestora de Recursos Ltda (Tarpon Capital)	44,097,712	10.02%
Treasury Shares	0	0.0%
Others	94,695,094	21.52%
Total capital	439,988,900	100.00%
Share option plan	3,747,000	–
Diluted share capital	443,735,900	–

Governance Structure

Wilson Sons' corporate governance policies, processes and structure guide investment decisions and business development strategies. The Company's decision-making process abides by best practices and is based on the principles of ethics and transparency in its relationship with shareholders and all audiences.

The board of directors is responsible for strategic direction and is the Company's highest deliberative body, made up of executive, non-executive and independent members. Its members are elected at the general shareholder meeting for a two year term and can be re-elected. The board currently has seven members – two of whom are independent. The CEO is a board member but does not accumulate the position of chairman of the board of directors.

The activities of the board of directors are supported by three advisory committees: the audit committee (statutory), the remuneration committee (non-statutory) and the ethics committee (non-statutory).



Composition of the Board of Directors (as of 31/12/2023)

• Office	
Cezar Baião	Chairman
Christopher Townsend	Board Member
Fernando Fleury Salek	Board Member
José Francisco Gouvêa Vieira	Board Member
William Henry Salomon	Board Member
Cláudio Frischtak	Independent Board Member
Mauro Moreira	Independent Board Member

Wilson Sons' bye-laws also provide for the possibility of setting up a fiscal council, a non-permanent body, at the request of the shareholders during the general meeting. The installation of a fiscal council was not requested in 2023.

The executive board is responsible for formulating the strategic business plan, in line with the guidelines established by the board of directors to ensure long-term value creation. The members of this board, appointed by the board of directors for a 2-year term with re-election possibility, lead the execution of the Company's strategy and budget, focusing on the efficient management of assets and of financial and non-financial risks.

The criteria and requirements for appointing members of the board of directors, the advisory committees and the executive board are described in Wilson Sons' appointment policy. The document establishes as a premise the formation of a diverse collegial body, with knowledge, experience, cultural aspects and other characteristics that allow the construction of a complementary vision geared towards Company growth.

On taking up their duties, the directors declare that they have no conflict of interest of any kind



Wilson Sons' headquarters

with the Company and agree not to hold positions in other organisations that may be considered competitors of Wilson Sons, pursuant to Law 6,404/76. If the board identifies a conflict situation while deliberating, the director must declare a conflict and abstain from voting on the matter, as established in the rules of procedure of the board of directors. In addition, the related party transactions policy sets out guidelines, rules and procedures in order to avoid conflicts of interest and to guarantee transparency and the adoption of best practices in the process of deliberating on this type of transaction.

[Click here](#) to access the policy for appointing members of the board of directors, committees and the executive board

[Click here](#) to access the related party transaction policy

Assessment and Remuneration

The regulations of the board of directors provide for an assessment of the body's performance every two years, during the members' term. The process is carried out with the support of the human resources department and its last edition took place in 2023.



Wilson Sons' headquarters

The assessment covers five fundamental dimensions for the effectiveness of the board of directors: strategic focus; knowledge of members and information about Company's business and operations; independence and work process; functioning of meetings; and motivation and alignment of interests. The same assessment model is applied to the three committees that advise the board of directors. The consolidated result is discussed in a meeting with the board members, serving as a basis for improvement plans.

Members of the board of directors receive fixed monthly remuneration for their work in the Company and may be entitled to variable remuneration, share-based remuneration and direct and indirect benefits, such as medical care, dental care, life insurance and private pension schemes. Committee members are only entitled to fixed remuneration.

The officers, in turn, receive a fixed monthly salary and a variable profit-sharing component, which consists of an incentive programme based on the achievement of financial and non-financial targets. The Company may also offer stock option plans as a means of motivating and retaining strategic professional talent for business growth and development purposes.

The director remuneration model follows the guidelines of the remuneration policy and is approved by the board of directors, supported by the analyses and recommendations of the remuneration committee.

 [Click here](#)
to access the
remuneration policy

Ethics, Transparency and Integrity

As ethics is a value upheld by Wilson Sons, the Company has developed and continually updates its integrity programme, one of the main fronts for boosting the ethics agenda to fight fraud and corruption. The system covers a set of internal mechanisms and regulations aimed at the effective application of the code of ethical conduct, the anti-corruption guide and the other integrity policies and guidelines, so as to detect and remedy any deviant behaviour and illicit acts against public administration or in relationships with other stakeholders.

Wilson Sons acts proactively and continuously in the periodic revision of its policies and procedures, as well as in raising awareness among employees and providing them with training on topics related to integrity, ethics and combating corruption. The board-approved code of ethical conduct covers guidelines for investments and other actions that ratify the Company's commitment to the culture of ethics and integrity and the fight against all forms of harassment, prejudice or discrimination. The anti-corruption guide, in turn, sets out guidelines for relations with public administration bodies and compliance with Act No. 12,846/13 (Anti-Corruption Act).

Wilson Sons was awarded the 2022/2023 edition *Pró-Ética*, or Pro-Ethics seal, by the *CGU* (Auditor General) in partnership with *Instituto Ethos* and with the support of public and private sector organisations. The initiative

rewards organisations that have an effective integrity programme, with an established management structure and processes that foster an ethical, upstanding and transparent business environment.



Shipyard Guarujá


The guidelines, policies and procedures of the integrity programme apply to all employees, officers and directors of Wilson Sons. The Company also has the code of ethical conduct for suppliers, which establishes parameters and standards of ethical conduct for its entire supply chain. The document highlights the absolute non-tolerance of corruption practices, bribery or practices that disrespect human rights, such as the use of child labour or slave-like labour.


The development of the integrity programme includes an annual communication and training plan to bolster corporate values and disseminate the principles established in the codes of ethical conduct and in the anti-corruption guide. Messages are transmitted via email, the Intranet, corporate social networks, knowledge pills, murals in operations and on the corporate TV stations.

Communication and training programmes are intended for the entire staff, including leaders and members

of the executive board. The training sessions present general concepts, but also take into account the specificities of each business, and are applied with materials tailored for teams and areas that need to drill deeper into sensitive topics of their work. In 2023, the entire staff was trained under the integrity programme. There was no specific training for members of the board of directors.

For external audiences, the widespread dissemination of the conduct and anti-corruption guidelines includes a dedicated page on the institutional website and publicity on the Company's social media networks, reaching all stakeholders. In 2023, suppliers previously selected on the basis of an assessment of exposure to segment risks were trained on this topic.

 [Click here](#) to access the code of ethical conduct

 [Click here](#) to access the anti-corruption guide

Wilson
Sons won
the Auditor
General
2022/2023
Pró-Ética seal





Wilson Sons' tugboat crew

Whistleblower Channel

The whistleblower channel is the integrity programme tool for receiving reports of situations in noncompliance with Wilson Sons' principles and values. In line with best market practices, the channel is managed by an external, independent company and ensures data confidentiality, anonymity and non-retaliation of authors.

Any audience has access to and can express their opinions through the whistleblower channel - employees, suppliers, customers, investors and all other stakeholders. All reports are received, given an identification number to allow authors to monitor the progress of their complaint and classified according to three pillars (see the diagram on the next page). Other types of communication not related to the whistleblower channel pillars, such as complaints and suggestions, are received and forwarded internally for appropriate evaluation and handling.



How to access the whistleblower channel

<https://contatoseguro.com.br/wilsonsons>

0800 602 6908

Available 24h/7 days a week

Apps | Google Play and App Store

Guaranteed confidentiality and anonymity of whistleblowers

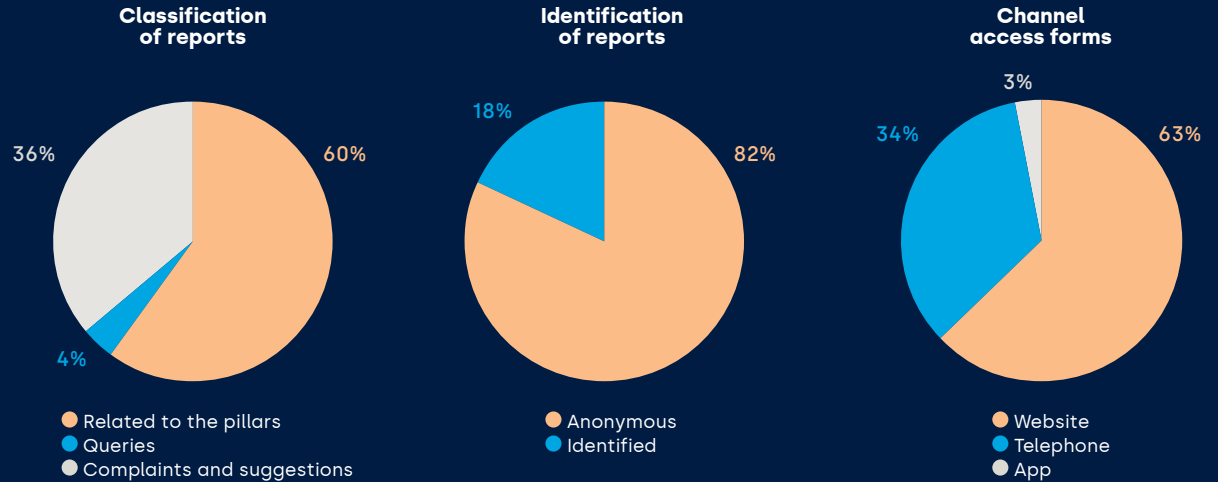
Reports are forwarded to the ethics committee, a non-statutory body that spearheads the internal investigation process, supported by the compliance and internal audit areas. Once the analyses have been completed, disciplinary measures are applied in accordance with internal regulations. Reports involving matters related to the duties of the audit committee, such as violations of specific Company policies, are forwarded to the board of directors.

In 2023, the whistleblower channel received 180 reports, of which 60% were related to misconduct. Five of these consisted of cases of discrimination. All the complaints were dealt with in accordance with the defined investigation flow and led, as appropriate, to the application of disciplinary measures. No cases of corruption or legal proceedings related to this topic involving the Company or any of its employees were recorded.

Whistleblower Channel Pillars



180 reports were received in 2023





Rio Grande Container Terminal

Risk Management and Controls

Wilson Sons has an integrated risk management model geared towards maximising business opportunities, reducing uncertainties and overcoming challenges. The guidelines for conducting these processes are set out in the integrated risk management policy and the progress of this governance is overseen and monitored by leadership and the board of directors.

The risk management structure is continually evolving to support decision-making and the development of the corporate strategy. Based on the concept of three lines of defence, it promotes the sharing of responsibility with the operational and administrative areas and senior management.

 [Click here](#) to access the integrated risk management policy

The integrated risk management area strives to provide risk owners with methodologies and tools, supervise risk mitigation and treatment actions. The internal audit department, in turn, is responsible for assessing and supervising the adherence, quality and effectiveness of the risk management process, acting independently and reporting to the audit committee.

The risk commission, formed by executives and the corporate governance manager, assesses the asset portfolio and monitors the management of the most relevant risks. The audit committee advises the board of directors on validating risk exposure and tolerance limits.

With this structure, Wilson Sons acts diligently and in a timely manner to mitigate, control and respond to the different types of risks associated with its business model

Risk Management Structure



As part of its strategy, the Company maintains an insurance portfolio to cover risks inherent to operations that could lead to damage to people or property, including the environment. These policies also guarantee the continuity of operations should these risks materialise. Policies such as port operator liability, property, environmental liability, hull & machinery, protection & indemnity (P&I), data protection and cybersecurity liability, transport, builder's risk and naval repair liability are taken out with world-class insurers and renewed periodically.

› **Strategic Risks**

Meaning risks associated with strategic and investment decisions, which are natural results of political, industrial and market events and could prevent or affect the achievement of the Company's strategic objectives.

› **Financial Risks**

Meaning risks that could entail financial losses, due to unexpected effects on the economic scenario and on market trends, reflected in the behaviour of interest rates, credit availability, exchange rates, inflation, indebtedness, choice of financial investments, share prices and others.

› **Operational Risks**

Meaning risks that could entail financial losses and harm the brand image as a result of operational deviations related to internal controls, processes, information systems, resource management, fraud, and others.

› **Legal and Regulatory Risks**

Meaning risks related to legal or regulatory sanctions, financial loss or reputational damage that the Company may sustain as a result of failure to comply with the application of laws, regulations, ethics and conduct and internal policies.

› **Technology Risks**

Meaning risks related to the instability or unavailability of the Company's technology environment (systems and assets) as well as the management of access to this environment, which may entail the disruption of operations, information leakage and/or financial losses.

› **Social and Environmental Risks**

Meaning risks that may have negative social and environmental impacts, as a result of failure to comply with processes, regulations and requirements.

› **Climate Risks**

Meaning risks related to the interference of climate change in operations, divided into two categories. Physical climate risks refer to possible direct or indirect damage caused by acute or chronic events such as windstorms, storms and/or rising sea levels. In turn, climate transition risks can affect the Company due to regulatory, technological, reputational and/or market changes.

› **Emerging Risks**

Meaning risks with a medium- and long-term impact, potentially relevant to business operations, whose elements are not yet sufficiently known to be assessed due to the number of factors and impacts not fully evaluated.

Innovation and Technology

Wilson Sons views innovation as a lever to boost the sustainable development of Brazil's maritime and port infrastructure. Accordingly, the Company invests in new technologies and promotes relationships with start-ups offering projects with the potential to resolve the sector's primary challenges.

In 2023, for the second year running, Wilson Sons was recognised by the 100 Open Start-ups Ranking as one of the leaders in promoting innovative transformation and in relationships with start-ups. The Company came first out of 212 participants in the transport and logistics category. It was also one of the top 50 in all 30 categories listed.


Another important accolade last year was the classification as one of the 150 most innovative companies in the country by yearbook *Valor Inovação Brasil 2023*, sponsored by the *Valor Econômico* newspaper.



Towage operations centre

Wilson Sons has formulated up a strategy aimed at promoting innovation focused on the technological development of its operations and of the value chain in the Brazilian port sector. In this context, the Company became part of the leadership of *Cubo* Maritime & Port, the sector's first innovation hub.

The Company also conducted the first edition of the study entitled "Mapping of Maritime and Port Start-ups", an unprecedented survey of start-up projects and innovation hubs focused exclusively on developing solutions for the sector. The survey identified 528 companies around the world with innovations for maritime and port businesses and more than 40% of these develop big data & analytics solutions.

 [Click here](#) to access the Mapping of Maritime and Port Start-ups study



Innovation Manifesto

The Company launched the initiative to draw up the Manifesto for Innovation in the maritime and port sector, during the *Portos ao Cubo* event. The document aims to promote dialogue with public managers, sector regulators, entrepreneurs, researchers, opinion formers and all other stakeholders. Based on extensive research and consultation with experts, the work has identified the sector's main challenges and presents structured solution proposals for public debate.

The Manifesto was prepared by an interdisciplinary working group coordinated by professionals from *Cubo*.

The proposals put forward include a diagnosis of innovation in Brazil's maritime and port sector and the creation of a working group to build long-term national port modernisation policies.



[Click here](#) to access the Manifesto for Innovation in the Maritime and Port Sector



Investment in Start-ups

Mapping trends, new technologies and solutions drives Wilson Sons to incorporate innovations that make its business more sustainable. The Company is currently investing in start-ups with projects that enhance efficiency and safety, increase competitiveness and build up its ability to create value in the long term.

Wilson Sons pioneered the implementation of ArTeMIS (Argonáutica's Traffic Management Information System, a system developed in partnership with the start-up Argonáutica) in the towage business in 2023. The solution, which functions in the towage operations centre, integrates all maritime traffic data and meteoceanographic conditions into the real-time monitoring of manoeuvres across the tugboat fleet, increasing operational safety and producing fuel savings.



The integration of the ArTeMIS system into the towage monitoring centre demonstrates the success of Wilson Sons' start-up investment strategy, with gains in efficiency and safety for fleet navigation in Brazilian ports



Logistics centre

The Company has also supported the scalability of DockTech, a start-up that has developed an innovative technology for monitoring the sea bed in Brazilian ports. A pioneer in the Brazilian market, the solution enables users to understand the occurrence and pattern of silting at ports based on data gathered by Wilson Sons' tugboat echosounders.

Digital-twin technology uses depth readings collected by tugboats and support vessels to create a dynamic virtual representation of the seabed of ports and navigation routes. Analysing this data with artificial intelligence makes it possible to monitor channel depth

In 2023, Portos RS, responsible for the administration of the public ports of Rio Grande, Pelotas and Porto Alegre, became the first port authority to sign a commercial contract with DockTech

in real time and understand how the port silting pattern can affect navigation safety. The solution anticipates dredging needs and guarantees greater savings, avoiding unnecessary costs through more assertive planning of interventions. In 2023, Portos RS, responsible for managing the public ports of Rio Grande, Pelotas and Porto Alegre, became the first port authority to sign a trade agreement with DockTech.

As part of its strategy to promote innovation in the maritime and port sector, Wilson Sons holds a minority stake in Argonáutica and in DockTech. In 2021, the Company also acquired AlDrivers, a start-up specialising in the development of autonomous mobility systems for heavy port equipment.

At the Santo André logistics centre, Wilson Sons has implemented a new bonded terminal management system. Developed by start-up LogInfo, the solution optimises customs operations, focusing on digitisation and improved usability, providing dynamic and precise control of cargo. The Company is one of the members of the *Cubo Maritime & Port* hub.

Digital Transformation

In addition to investing in start-ups, Wilson Sons promotes innovation and digital transformation through employee training. Using in-depth knowledge of the maritime and port logistics sector, the Company encourages the development of new solutions and digital processes to respond to key business challenges.

This strategy of delivering digital training to employees has enabled Wilson Sons to structure its data lake. The platform, completed in 2023, captures data from different corporate systems and makes it available for use in big data & analytics tools, which drive efficiency and productivity. The project was built internally, through employee upskilling, strengthening the Company's investment and human capital development strategy (read more on page 52).

Another initiative on this front is the digital training trail, which takes into account the level of maturity of each employee to develop a set of technical and behavioural skills. These initiatives strengthen the culture of innovation and digital transformation, focused on agility, collaboration and increasing efficiency across operations.





Wilson Sons' headquarters



Information Security

Ensuring the integrity of systems and databases in operations is crucial for business continuity, decision-making agility and for protecting the Company and its stakeholders from unauthorised access to or misuse of corporate or individual information.

Wilson Sons' information technology team spearheads the governance of the cybersecurity agenda, supporting the risk commission in processes related to risk assessment and mitigation and employee engagement. The board of directors supervises the progress of integrated risk management.

The guidelines for the adequate management of this topic are defined in Wilson Sons' information security policy. Revised every 3 years, this regulatory instrument is widely communicated to the workforce. All employees receive annual training on the subject, and in-house professionals and service providers sign an agreement to adhere to the policy, undertaking to act in accordance with its premises.

Information security is managed in an integrated way, considering a multi-layered management approach to

the topic to guarantee the integrity of systems, assets, identities, networks and data. In order to promote high levels of cybersecurity, Wilson Sons carries out annual security tests on its systems and has a managed information security incident monitoring service.

The information technology environment is monitored 24 hours a day, allowing a timely response in the event of incidents. No cases of data privacy violation, loss, theft or leakage were recorded at the Company in 2023.

Sustainability Journey

Wilson Sons' governance and strategic vision for sustainability are defined by the Sustainability Journey, structured in 2023. This model makes it possible to prioritise initiatives and allows for the integrated action of different teams to achieve the goals in the WS 2030 Agenda, set out in the Company's long-term plan for ESG management.

The Sustainability Journey has a group of ambassadors, made up of leaders of the various areas, who work on implementing initiatives across eight strategic lines. The ESG committee, made up of corporate and business directors, oversees the progress of actions, performance in relation to targets and opportunities for improvement on a quarterly basis. Wilson Sons' executive board meets three times a year to discuss strategic directions and to monitor initiatives and targets.





In 2023, the Sustainability Journey organised more than 20 meetings with leaders at meetings of the ambassadors and of the ESG committee. More than 40 company-wide actions were completed during the period. These were related to topics such as climate change, diversity and inclusion, actions to raise awareness of harassment practices and to promote ESG topics throughout the network of suppliers.

Strategic Lines of the 2023 Sustainability Journey



Environment



Climate change
Energy efficiency



Social



Health and safety
Community relations
Diversity, equity and inclusion



Governance



Ethics, transparency and integrity
Information security
Sustainable supplier management



Offshore support base

Safety

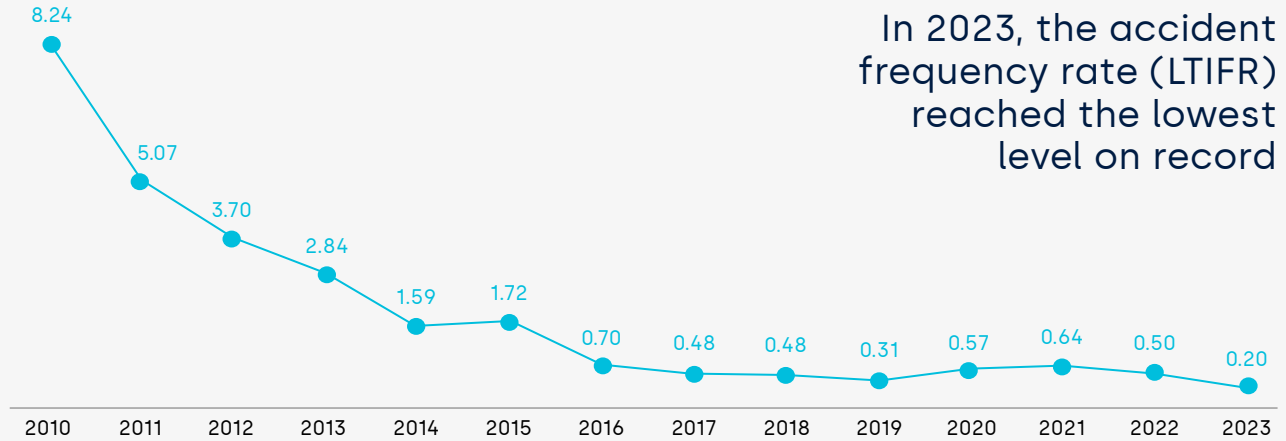
Safety is a Wilson Sons value and a topic that is continually stressed among all audiences that interact with the Company. Accident prevention, the protection of people and the environment and the safe operation of assets is a priority in a world-class management model.

Wilson Sons' safety program (WS+ programme) is the platform that brings together and organises the policies, governance system, management elements, tools and processes that drive continuous occupational health and safety improvement. The programme covers the whole Company.

One of the main perceived benefits of the WS+ programme is the fact that, since 2017, no fatal accidents involving employees, third parties or any other person have occurred on Company premises. Moreover, accident frequency and severity indicators have also improved continuously and consistently, demonstrating the strengthening of the safety culture.

Between 2010 and 2023, the lost-time injury frequency rate (LTIFR) for employees and third parties fell by 97.6%. Last year, the LTIFR reached the threshold of 0.20. In 2023, 38 accidents were recorded in operations (29 with employees and nine with third parties on a fixed-term contract), two of which resulted in time off work. Most incidents were related to falls from standing height.

Historical performance of the LTIFR



In 2023, the accident frequency rate (LTIFR) reached the lowest level on record

Indicators of accidents in 2023

	• Employees	• Third parties	• Consolidated
Total man-hours worked	7,851,001	2,249,544	10,100,545
Number of reportable accidents ¹	29	9	38
Number of accidents with time off work	2	0	2
Number of accidents with time off work lasting more than 6 months	1	0	1
Number of accidents classified as "life-changing"	0	0	0
Number of days lost or debited ²	268	0	268
Frequency rate of reportable accidents ³	3.69	4.00	3.76
Frequency rate of accidents with time off work ³	0.25	0.00	0.20
Frequency rate of accidents with time off work lasting more than 6 months ³	0.13	0.00	0.10
Frequency rate of accidents classified as "life changing" ³	0.00	0.00	0.00
Severity rate of accidents ³	34	0.00	26.53

1. Considers typical accidents and commuting accidents with and without time off work, except first aid.

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

3. Rates are calculated using a factor of 1 million man-hours worked.

The WS+ Programme structure

16 MANAGEMENT ELEMENTS IN 4 PILLARS



GOVERNANCE



Through its procedures, Wilson Sons' safety programme establishes routines to identify and mitigate risks, preventing incidents according to the particularities of the activities to be carried out. Risk analyses cover routine and non-routine situations. In the first case, the preliminary risk analysis tool is applied and, in the others, the task safety analysis is used.

Another tool that influences safety behaviour at Wilson Sons consists of behavioural observations, approaches taken by the leaders to all active employees, recognising safe practices or providing advice on more preventative ways of working. Whilst valuing safe work, behavioural observations also demonstrate managers' engagement with the safety agenda in a practical manner.

The promotion of safety focused on behaviour also ensures that employees and third parties receive guidance and are encouraged to exercise their right to refuse, an essential instrument for preventing accidents. Professionals must refrain from carrying out activities when they identify, through risk assessment tools, that safety conditions are below acceptable levels. Whenever it is applied, the right of refusal is recorded and analysed to establish corrective actions.



The safety program applies to all Wilson Sons businesses to prevent incidents and protect people



The methodology for classifying, reporting, investigating and analysing accidents and incidents is also highly relevant in the corporate safety programme. The purpose of this process is to deal with the root causes that may have paved the way for safety risks to materialise and to structure barriers and action plans in order to identify management improvement opportunities. The most relevant incidents are assessed at a monthly meeting of the HSE committee, involving the leaders of the businesses, administrative areas and the executive board.

The internal accident prevention committees, made up of representatives elected by the employees, take part in the accident and incident investigation and analysis procedures. All businesses have committees in place and operating in accordance with the applicable regulations, acting as one of the channels for employees to contribute to and participate in the development of the HSE management model.

To build up the safety culture, Wilson Sons systematically includes the topic in the

capacity building programme (covering technical and regulatory training), awareness-raising actions and skills development among employees. Technical training for third parties is required of suppliers through contractual instruments and monitored over the term of the contract. Some internal capacity building courses, such as those addressing integration risk factors and safety, are applied to both employees and third parties.

In addition, the importance of the topic is continually stressed in the internal communication channels and in dialogue and feedback practices between leaders and their teams, such as HSE meetings and daily safety dialogues.

The programme to prevent drug and alcohol use is intended for all employees. Its communication, awareness-raising and sensitisation actions help strengthen operational safety. Suppliers that provide services to the business units are also involved in this programme and, in accordance with contractual rules, must adopt the guidelines for prevention among their employees.



Towage

Occupational Health and Benefits

Promoting employee health and encouraging the adoption of healthy habits is part of Wilson Sons' integrated vision to maintain and build up a safe, efficient and productive work environment. Therefore, the Company develops specific programmes to minimise health risks and monitor the physical and mental status of its professionals.

The occupational health control programme, structured in accordance with Brazilian legislation, promotes the monitoring of documentation that attests to the employees' adequate physical capacity to carry out their duties - such as the occupational health certificate. The programme also establishes the periodic examinations that employees must undergo to assess their health.

Excessive noise levels can be present at the port terminals, towage, offshore support bases and shipyards. To mitigate this impact, in addition to enforcing the mandatory use of protective equipment, the Company also has a hearing conservation programme that includes regular medical appointments and examinations.

The Company's occupational medicine teams are formed by doctors, nurses and licensed practical nurses for initial care and monitoring of any complex cases and hospital admissions of employees. The Company also provides local outpatient clinics or signs agreements with medical clinics in businesses where it is not possible to have its own infrastructure.

All employees also receive benefits targeting health. The Company offers a health and dental plan, telemedicine, telenutrition, telepsychology and a free flu vaccination programme. Employees can also sign up for the private pension plan, a benefit that helps prepare participants for career transition and retirement, besides being entitled to Company profit-sharing and gainsharing benefits through short-term incentives and extra annual remuneration linked to the achievement of individual and corporate targets. Benefits are equally offered to all internal staff, except for trainees and apprentices who have a specific benefits package.

For pregnant employees, the *Mães a Bordo* (Mothers on Board) programme promotes antenatal care including interactions with specialists. After giving birth, professionals are entitled to 120 days' maternity leave and can work flexible working hours to breastfeed or bottle feed the infant until they are six months old. The Company

also offers the benefit of daycare assistance for employees with children up to 3 years old.

In 2023, 19 women working at Wilson Sons exercised their right to maternity leave. By 31 December, 12 had already returned to work after taking leave and were still employed.



Promotion of health at Wilson Sons

- Occupational health control programme
- Hearing conservation programme
- Medical, psychological and nutritional teleservices
- *Mães a Bordo* Programme | antenatal care
- Vaccination campaigns
- Health and dental plan



Logistics centre



Offshore support base



People

The preparation and technical knowledge of employees are strategic competitive advantages of Wilson Sons. The experience of the more than 3,800 employees in the marine logistics and port operations sector is a lever for providing services and solutions of the highest quality to customers, guaranteeing long-term value creation, safety and care for the environment.

In this context, one of the Company's main drivers in the management of its human capital is the continuous investment in training and development actions for leaders and teams. Several qualification programmes are offered to employees every year, providing opportunities for professional growth and the honing of technical and behavioural skills.

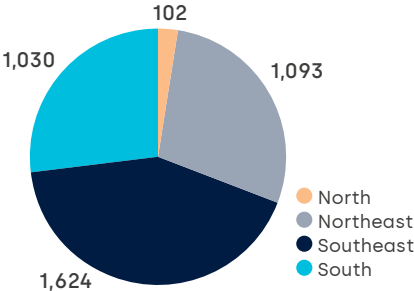
The majority of employees, around 63% of the entire workforce, are employed in operations roles. Wilson Sons provides this audience with the tugboat captain training programme and others. The initiative provides development opportunities for sailors to acquire the necessary skills to occupy high-ranking positions when they become available.

Total headcount

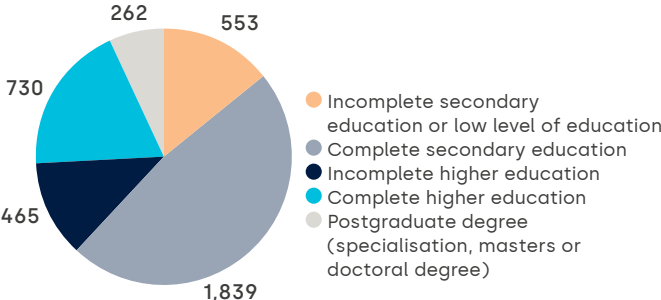


Wilson Sons renewed its Great Place to Work (GPTW) certification in 2023 which attests to good people management practices and the quality of the work environment. The survey had a 63% employee response rate and its results led to improvement plans, with a focus on leadership

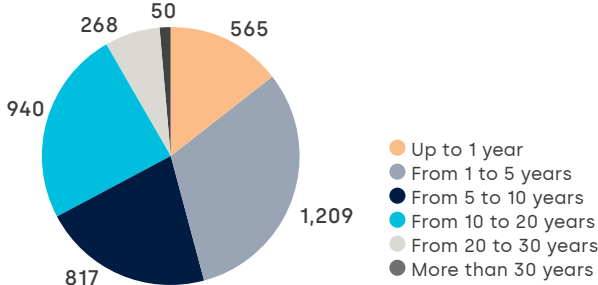
Workforce in 2023 by region



Workforce in 2023 by level of education



Workforce in 2023 by length of service



Another similar action developed at the Salvador container terminal is the machinery operator training school. Every year, the project organises the technical training of a select group of employees for the position of container terminal equipment operator. In 2023, 24 employees transitioned to this position as a result of this initiative.

At Wilson Sons, leaders play a key role in the development of their teams and in aligning employees with the corporate culture values and principles. To this end, employee training actions drive the development of behavioural competencies and skills, focused on improving people management capacity and strategic alignment with the business. In 2023, more than 6,000 hours of training were delivered to professionals in supervisory, coordination and management positions.

Through the educational sponsorship programme, Wilson Sons provides financial aid to enable employees to take language courses and pursue studies at a postgraduate level.



Shipyards Guarujá



The Company has also developed a remote training platform to boost workforce connectivity with new technologies and digital solutions, massive data analyses and innovation. The initiative also includes the training of data analysts and data scientists (find out more on page 38). In 2023, more than 71,000 hours of training were delivered to the employees, totalling an average of 18.5 hours of training per professional.

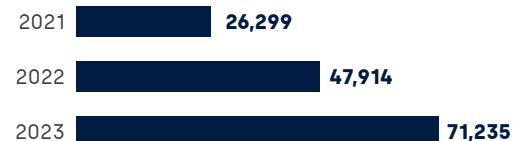


71,200 hours

of training were carried out by Wilson Sons employees in 2023



Total hours of training delivered



Average hours of training by employee in 2023

By gender	
Men	19.00
Women	16.36
By functional level	
Executive Board	4.61
Management	14.88
Coordination	17.93
Supervision	17.93
Administrative	18.65
Operational	18.40
Total	18.51

New Talent

Wilson Sons has two structured programmes to encourage the entry and development of adolescents in the maritime and port logistics sector: *Talentos a Bordo* (Talent on Board) and *Estágio a Bordo* (Trainee on Board).

The *Talentos a Bordo* programme was launched in 2023 aimed at offering apprentices and interns opportunities to start their careers in the various business units. The Company currently has 63 interns and 108 apprentices. In 2023, 38% of interns and 19% of apprentices were hired.

The *Estágio a Bordo* programme is offered to Navy students to train as deckhands, mechanics and adaptation for seafarers to become mechanics. The trainees board the Company's tugboats and complete a four-month



programme as a requirement for obtaining their diploma. Approximately 28% of participants were hired in 2023.

New hires also take part in the integration programme, with content to speed up acquisition of knowledge about the Company, processes and its field of activity. In addition, during their first 90 days on the job, these employees undergo the mentorship programme, where newly hired employees and those transferred to new positions are mentored by leaders and experienced professionals.



Diversity

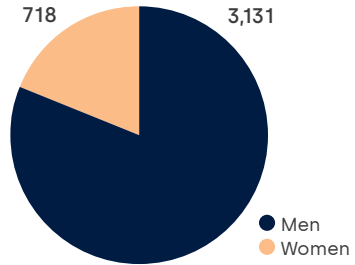
Committed to help promoting sustainable development and human rights, Wilson Sons has been working to promote and bolster diversity in the workforce. In 2023, the Company launched its diversity, equity and inclusion policy, focused on increasing the participation of under-represented groups in the workforce.

The policy sets out the guidelines of the diversity, equity and inclusion programme. Among other actions undertaken on this front, the Company conducted a diversity census and has formed affinity groups to coordinate development actions focusing on race, gender and people with disabilities.

Wilson Sons promotes multiple meetings, which take place every two months and focus on professional development for people with disabilities



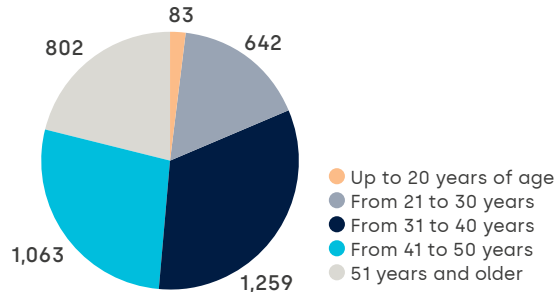
Employees by gender in 2023



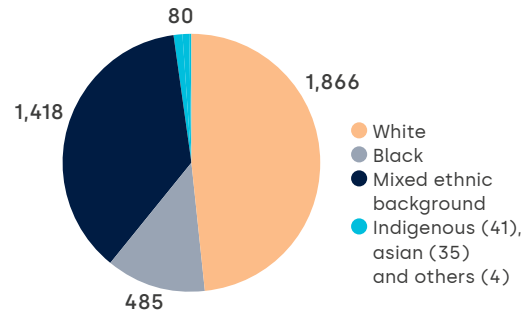
Women represent 19% of the total number of Wilson Sons employees



Employees by age group in 2023



Employees by ethnicity in 2023




Wilson Sons' employee



To enhance the culture of promoting diversity, leaders and employees participated in diversity literacy initiatives. The Company also has an anti-harassment and discrimination manual, with guidelines on behaviours and attitudes to be adopted in interpersonal relationships, whilst also publishing a diversity guide, specific manuals intended for leaders and the human resources and communication areas, and content on internal and external communication channels.

Two training programmes in e-learning format were made available across the Company. One addresses the topic of diversity, equity and inclusion when integrating new employees, while the other focuses on the issue of combating harassment and discrimination.

Geared towards people with disabilities, Wilson Sons organises the plural meetings, which take place every two months and focus on professional development.

 [Click here](#) to access the diversity, equity and inclusion policy

GRI 3-3



Rio Grande Container Terminal

Climate Change and Energy

Climate change can have a significant impact on the global maritime logistics chain and is therefore a core topic for the development of Wilson Sons' strategy. The Company has developed its management of the topic in line with the most widely recognised standards at the global level to allow it to identify, measure and develop action plans relating to the climate risks and opportunities associated with its business.

This work identified opportunities and positive externalities for business growth based on actions linked to the logistics chain decarbonisation agenda. Thus, both risks and opportunities are developed at executive level through corporate climate management.

From a risk perspective, Wilson Sons' businesses are exposed to potential acute and chronic physical risks, such as rising sea levels and greater occurrence of extreme weather events, with the potential to increase operating and insurance costs. Other potential climate change impacts are related to market aspects, access to new technologies, Company reputation and new regulations on emissions.

To understand and adapt in advance to these future scenarios, Wilson Sons incorporated the TCFD guidelines as a tool to improve its management and governance model, including these recommendations in the integrated risk management process (read more on page 67).



Wilson Sons uses the MAC curve to qualify its governance and integrate climate risks and opportunities into the strategic decision for new investments in decarbonisation projects

All mapped climate risks are currently classified as emerging. In this context of risk materiality, Wilson Sons has adopted the MAC (Marginal Abatement Cost) curve methodology to calculate the effects of decarbonisation projects on business. With this tool, the Company analyses carbon emission mitigation options both in terms of their abatement potential and the corresponding financial impacts, prioritising the most cost-effective alternatives.

To render its climate governance even more transparent, Wilson Sons voluntarily participates in CDP (Disclosure Insight Action), a global platform that provides investors and analysts with information on the management of risks and opportunities, performance and strategic vision of participating organisations. In 2023, the Company answered the climate change questionnaire and scored B for the second consecutive year.



Heatwave Protocol

The work carried out by Wilson Sons to assess climate risks and opportunities also makes it possible to adapt internal processes, focusing on human safety. In 2023, the Company developed and implemented a new operational protocol to respond to extreme weather events (heatwaves) in Brazil.

The procedure is activated whenever there are warnings of heatwaves in a business unit, with interventions that range from upping employee hydration to the total suspension of activities, depending on the thermal sensation (combination of temperature and relative humidity). Breaks for rest and rehydration become more frequent as the thermal sensation increases.

Emissions Management

Since 2014, Wilson Sons has been systematically monitoring the trajectory of its greenhouse gas (GHG) emissions through its annual inventory. The goal is to identify opportunities to reduce its carbon footprint and thus contribute to the global agenda to prevent the planet's average temperature from rising.

Wilson Sons' emissions inventory, under operational control and equity stake approaches, is available in the Public Emissions Registry of the Brazilian GHG Protocol Programme. Since 2021, the Company has been classified with the gold seal, as it covers direct and indirect emissions

(scopes 1 and 2) and is subject to external verification. The Company monitors its energy efficiency with emissions intensity and energy intensity indicators to identify the main factors and sources of emissions and seek initiatives to decarbonise activities.



Scope 1 emissions (tCO₂e)¹

2021		62,368.9
2022		62,488.7
2023		65,509.1

Scope 2 emissions (tCO₂e)²

2021		4,765.4
2022		1,467.5
2023		1,471.1

Scope 1 emissions by business (tCO₂e)¹

	• 2023	• 2022	• 2021
Terminals	7,790.9	8,405.3	7,681.1
Towage	56,493.0	52,812.9	53,257.5
Others	1,225.21	1,270.5	1,430.4
Total	65,509.1	62,488.7	62,368.9

1. Gross scope 1 emissions (consolidation by operational control), covering the gases CO₂, CH₄, N₂O, SF₆ and HFCs. Data differs from the Public Emissions Registry because it does not cover WSUT. Information from previous years restated.

Scope 2 emissions by business (tCO₂e)²

	• 2023	• 2022	• 2021
Terminals	1,260.0	1,221.2	4,104.3
Towage	58.8	49.3	137.3
Others	152.2	196.9	523.8
Total	1,471.1	1,467.5	4,765.4

2. Scope 2 emissions in the localisation approach (consolidation by operational control), covering the gases CO₂, CH₄, N₂O, SF₆ and HFCs. Data differs from the Public Emissions Registry because it does not cover WSUT. Information from previous years restated.

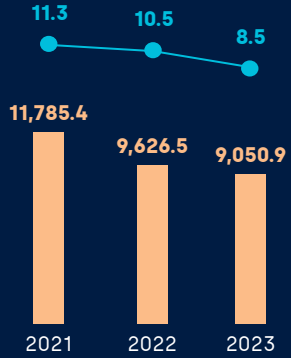
In 2023, the Company's total GHG emissions were up 4.7% over the previous year. This performance reflects a 5.0% increase in direct emissions (scope 1), offset by a 10.3% reduction in indirect emissions associated with the purchase of electricity (scope 2).

Total emissions by type of gas (tCO₂e)³

	• 2023	• 2022	• 2021
CO ₂	65,229.3	61,803.8	64,997.9
CH ₄	292.4	554.6	698.2
N ₂ O	816.1	934.2	763.7
SF ₆	0.0	0.0	0.0
HFCs	642.4	663.6	674.6
Total	66,980.1	63,956.2	67,134.4

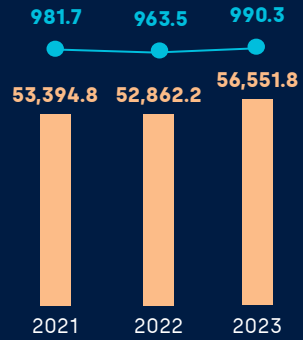
3. Gross scope 1 and scope 2 emissions in the localisation approach (consolidation by operational control), covering the gases CO₂, CH₄, N₂O, SF₆ and HFCs. Data differs from the Public Emissions Registry because it does not cover WSUT. Information from previous years restated.

Terminals emissions¹



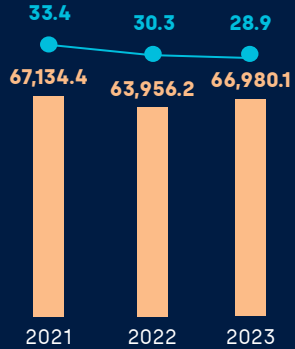
- Total emissions – scopes 1 and 2 (tCO₂e)
- Intensity (kgCO₂e/TEU handled)

Towage emissions¹



- Total emissions – scopes 1 and 2 (tCO₂e)
- Intensity (kgCO₂e/manoeuvre)

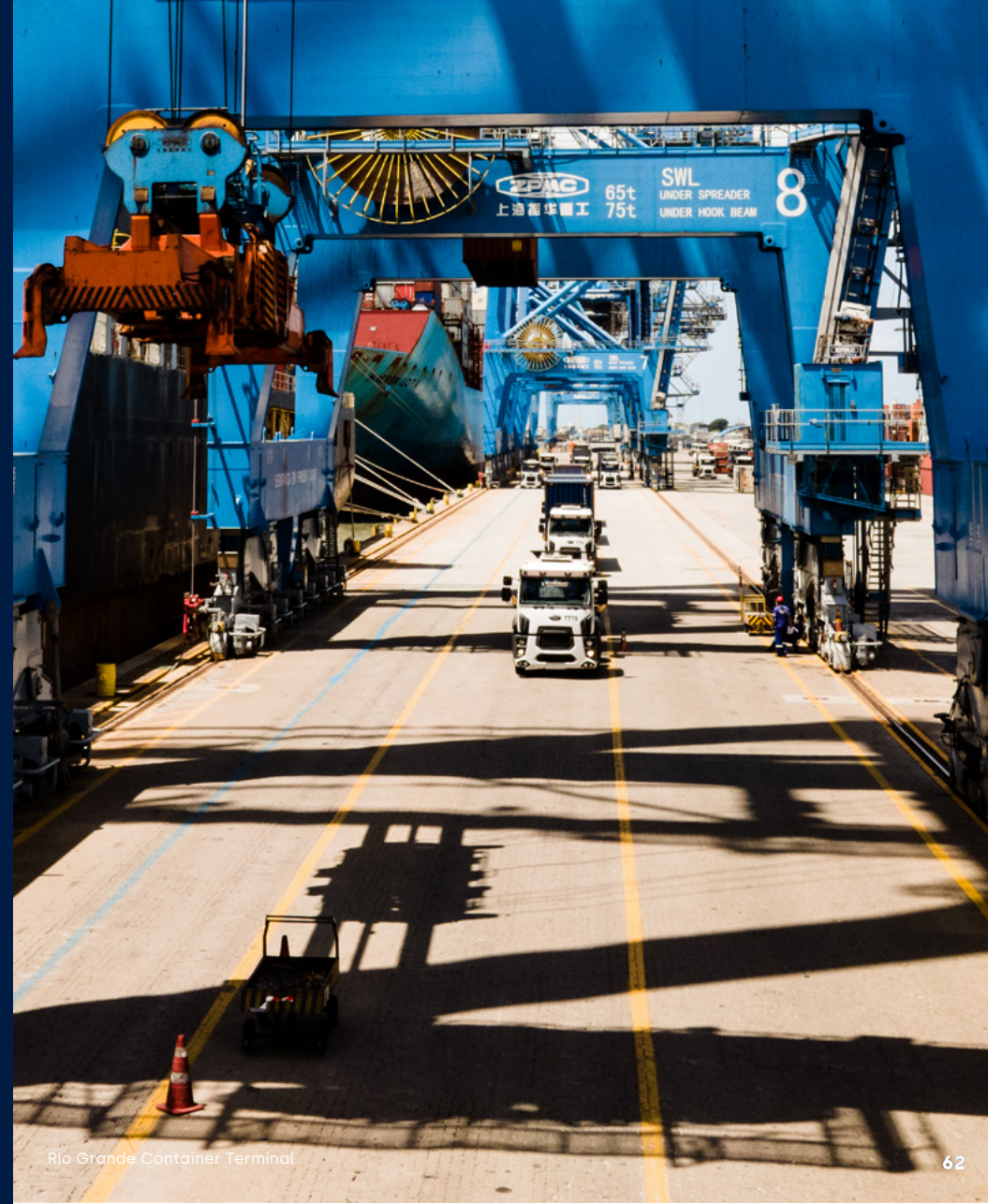
Total emissions of Wilson Sons¹



- Total emissions – scopes 1 and 2 (tCO₂e)
- Intensity (kgCO₂e/thousand of R\$ of net revenue)

1. Information from previous years restated.

Wilson Sons reduced its emissions intensity in 2023, driven by better performance at terminals

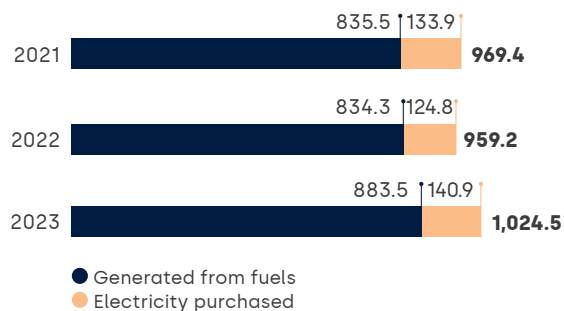


Rio Grande Container Terminal

The main source of scope 1 emissions is diesel used to fuel tugboats. Approximately 85% of total fuel consumption in 2023 occurred in this business unit. The increase in demand for towage services, driven by the recovery in cargo and passenger transportation after the Covid-19 pandemic, influenced the greater use of diesel in the period.

On the other hand, emissions were down 6% at the container terminals year-over-year. The reduction reflects Wilson Sons' investment in electric terminal tractors, which replace the use of diesel - one of the ongoing actions to decarbonise the business (read more on page 64).

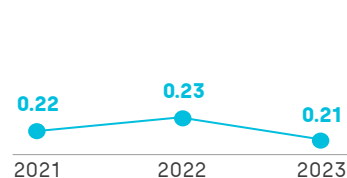
Energy consumption (in thousands of GJ)¹



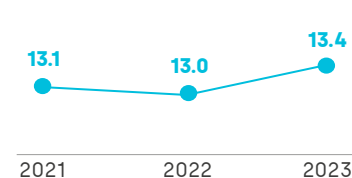
1. Information from previous years restated.

Energy Intensity

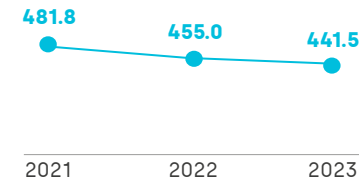
Terminals (total energy consumption in GJ/TEU handled)



Towage (total energy consumption in GJ/manoeuvre)



Wilson Sons (total energy consumption in GJ/thousands of R\$ of net revenue)



Energy consumption in 2023 by business (GJ)

	• Terminals	• Towage	• Others	• Total
Generated from fuel consumption¹				
Diesel	104,527.4	754,899.4	8,563.0	867,989.8
Petrol	2,454.3	4,018.6	1,413.4	7,886.3
LPG	3,793.7	0.00	2,179.5	5,973.2
Ethanol	22.0	43.5	1,230.2	1,295.7
Acetylene	17.6	0.0	346.6	364.2
Total fuels	110,815.0	758,961.4	13,732.7	883,509.1
Electricity²				
Purchased on the captive market	970.9	5,726.4	19,760.7	26,458.0
Purchased on the free market	114,484.6	0.00	0.00	114,484.6
Total electricity	115,455.5	5,726.4	19,760.7	140,942.6
Total energy consumed	226,270.5	764,687.9	33,493.4	1,024,451.7

1. Monitoring is performed by the volume consumed in a system specifically dedicated to managing energy and emissions data. Values are converted into gigajoules. Only ethanol is a renewable fuel.

2. In 2023, all electricity was purchased without a guarantee of renewable origin.

Decarbonisation Projects


Wilson Sons has carried out different studies to facilitate and implement innovations that reduce fuel and electricity consumption. The Company has also invested in new technologies that make operations more efficient and reduce emissions.

In the towage business, the main investment is the construction of more efficient vessels Reversed Stern Drive (RSD) 2513. By 2023, Wilson Sons had already delivered four of the six new tugboats planned which were built at the Company's shipyard in Guarujá (SP).


Featuring a twin fin hull and more efficient engines, the new tugboats can consume up to 14% less fuel when manoeuvring. The vessels have more than 90 tonnes of bollard pull and are the most powerful currently operating in Brazil, with the ability to perform both port manoeuvres and ocean towage.



The total savings afforded by the new tugboats are still being measured. The expected effect of the reduction in fuel consumption is not linear and is affected by different factors such as the tidal regime, currents, swells and the difference in the actual weight of the ships being manoeuvred, among other aspects.



New design innovation of tugboats has produced up to **14%** less fuel consumption per manoeuvre





By the end of 2024, Wilson Sons will be operating another two new tugboats of a total series of six with lower fuel consumption and thus lower GHG emissions

Wilson Sons' tugboats performing port maneuver

In addition to the reduction in emissions due to the new hull design, the RSD 2513 tugboats come equipped with an engine gas treatment system that complies with the IMO Tier III standard, established by the International Maritime Organisation (IMO) for the purpose of reducing nitrogen oxide emissions from the fuel consumption of maritime vessels by up to 75%. In Brazil, Wilson Sons is the first to be in line with the new regulations.

Another initiative is the provision of shoreside power to supply tugboats during intervals between manoeuvres, when the vessels are moored. At 18 Brazilian ports, Wilson Sons is already able to use this solution to replace diesel, with reductions in emissions.

Other ongoing studies focusing on energy efficiency included a navigation test using only one main engine or varying the rotations of the two engines, tests with a catalyst added to marine diesel that allows for greater combustion efficiency, and a detailed investigation into the use of biodiesel blends in vessels.

At the Salvador container terminal, 12 fully electric yard tractors have been commissioned and could lead to a reduction of up to 341 tCO₂e in annual GHG emissions. The vehicles are used for horizontal container handling and prevent the consumption of up to 150,000 litres of diesel. The investment in the project totalled R\$24 million, also helping to increase the service delivery capacity and competitiveness of the terminal in the state of Bahia.

The Rio Grande container terminal, the Wilson Sons' unit with the highest electricity consumption levels, has signed a 3-year contract (as of 2024) to purchase 100% renewable energy. Through the purchase of I-RECs (International Renewable Energy Certificates), the terminal will be supplied with energy generated by wind farms, photovoltaic and small hydroelectric plants with proven traceability. The new contract will result in

zero scope 2 emissions for that terminal, which represents half of Wilson Sons' total electricity consumption.

Other pioneering actions undertaken by the Company also help optimise port operations and reduce GHG emissions. Wilson Sons was the first port operator in Brazil to use electric RTGs (Rubber-Tyred Gantry cranes). It also brought energy regenerating port container technology into the country – the equipment is used for loading and unloading containers onto/from ships.

Wilson Sons is a pioneer in Latin America in the use of 100% electric yard tractors for cargo handling at port terminals



TCFD

Task Force on Climate-related Financial Disclosures

Wilson Sons has developed its understanding of the scenario of climate-related risks and opportunities and seeks to incorporate this knowledge into strategic considerations and management processes. The Company acknowledges that the disclosure of the actual and potential impacts of climate-related risks and opportunities is essential for adaptation and the resilience of business performance and strategy.

In line with the recommendations of the framework of the TCFD, Wilson Sons communicates its structured management in four subject areas: Governance, Strategy, Risk Management and Metrics and Targets. However, the Company cannot yet provide a complete report on impacts (Metrics and Targets: Recommendation B) as it has not yet fully quantified scope 3 emissions. It is not possible to express risks in quantifiable financial terms either, but Wilson Sons is committed to improving disclosure practices to incorporate financial metrics into risk assessments.



Wilson Sons' tugboat

Governance Pillar

a) Describe the board's oversight of climate-related risks and opportunities.

The board of directors of Wilson Sons oversees the Company's risk management model, which includes climate-related risks and opportunities, through meetings to deliberate on the Company's strategy and assess its performance. The body approves the key strategic guidelines for managing this topic.

The board of directors is advised by the Company's risk commission and receives quarterly updates on the main risks and opportunities. The commission is responsible for coordinating Wilson Sons' integrated risk management process. The CEO oversees the Company's climate agenda and is responsible for providing relevant updates at meetings of the board of directors, where strategic decisions are approved. The dedicated sustainability board has the task of executing climate-related action plans.

The main risk management highlights presented by the risk commission cover climate agendas whenever relevant, either from a risk perspective or from the perspective of opportunities integrated into business strategy. This dynamic may also include overseeing budget and investment forecasting and execution, which reflects impacts on climate change mitigation and adaptation, especially in the allocation of resources to harness opportunities for innovation and capital goods purchases. With this approach, the main policies and programmes focused on the topic can be monitored both seamlessly and systematically.

Pages 31 to 33

b) Describe management's role in assessing and managing climate-related risks and opportunities.

Climate risk assessment and management is conducted together with the corporate risk management process. The mapping, assessment and prioritisation of risk factors involves technical teams, such as the sustainability board, in the analysis of each risk and the definition of mitigation measures.

At the executive level, Wilson Sons has a risk commission, made up of members of the executive board, whose role is to supervise the corporate risk management process. Interaction with governance bodies occurs via the audit committee and at meetings of the board of directors. The members of these bodies are responsible, in accordance with the Company's integrated risk management policy, for validating the level of risk appetite and tolerance ranges.

The director of operations is responsible for conducting programmes related to this topic, with a sustainability board dedicated to carrying out activities. Strategic decisions are discussed and validated by the executive board, made up of the CEO, chief officers of operations and finance and the director of investor relations. Whenever relevant, advances in the management of the topic and significant investment decisions to leverage the reduction of the carbon footprint in operations are presented to the board of directors.

Pages 31 to 33

Strategy Pillar

a) Describe the climate-related risks and opportunities the organisation has identified over the short, medium and long term.

The impacts of climate change and the understanding of society's possible responses have already begun to influence Wilson Sons' strategic direction and financial planning. The Company is exposed to a variety of climate-related risks.

Climate risks are classified into the categories of physical risk (changes in precipitation patterns, extreme weather events and rising sea levels) and transition risk (regulatory and energy matrix changes and pressure to achieve decarbonisation from external stakeholders) and assessed in terms of their likelihood of occurrence and magnitude of impact. This analysis considers three timeframes: short term (less than three years), medium term (three to 10 years) and long term (more than 10 years).

The progression of this process also incorporated the vision of climate opportunities relevant to business. These include:

- a) Increased demand from cargo owners seeking alternatives to road, rail and air transport, as part of the low-carbon logistics chains
- b) Potential for an increase in the freight transport volume related to decarbonisation, such as solar panels and wind turbines
- c) Possible positioning of Wilson Sons as a preferred partner for customers through the dissemination of best practices and a decarbonisation strategy

Pages 57 to 59

b) Describe the impact of climate-related risks and opportunities on the organisation's businesses, strategy and financial planning.

The impacts associated with risks and opportunities have been identified qualitatively, and whenever possible quantitatively, by Wilson Sons. Generally speaking, physical risks can produce detrimental effects on operations, such as disruptions to activities, greater complexity, higher operating costs and damage to the infrastructure maintained by the Company. Transition risks have a potential impact both from a revenue perspective (reduction in the volume of carbon-intensive cargo or the level of activity of the offshore energy sector) and from a cost perspective (taxation or levies on emissions, additional investments to reduce or offset GHG emissions).

The opportunities identified are levers for boosting business growth in line with a low-carbon economy, generating positive impacts on institutional reputation and increasing revenues. Wilson Sons has been monitoring market behaviour and demands, whilst making progress in identifying its scope 3 emissions, which in the future will allow it to present the market with objective solutions that bring value to the Company's customer network.

Quantitative assessments of risks and opportunities are considered confidential and therefore cannot be made public. The corporate teams responsible for managing these risks and opportunities use this data to analyse the viability of investment projects, estimate the return and impact, and support executive decision-making on the implementation of programmes and initiatives.

Page 73

Strategy Pillar (continuation)

c) Describe the resilience of the organisation's strategy, taking into consideration different climate-related scenarios, including a 2°C or lower scenario.

To analyse the resilience of its strategy, Wilson Sons assessed the risks and opportunities identified in the context of various potential climate scenarios (a selection of Shared Socioeconomic Pathways – SSPs), as defined by the Intergovernmental Panel on Climate Change (IPCC) Sixth Assessment Report in 2021, associated with Representative Concentration Pathways (RCPs) that describe the social changes expected over time according to the degree of global warming, measured by the rise in average temperature (in degrees Celsius). The study was conducted in 2021 and took into account global climate commitments, such as the Sustainable Development Goals (SDGs), the Paris Agreement, and the parameters of IPCC.

Three scenarios were studied, as shown in the table below:

Scenario	Model	Timeframe
Base	Not applicable	Historical reference period
SSP1 - RCP 2.6	Optimistic	2030
SSP1 - RCP 7.0	Pessimistic	2050

The analysis of the scenario of risks and opportunities from the perspective of these scenarios produced some important insights, making it possible to estimate the likely range of potential impacts. Wilson Sons incorporated the effects of this study into its portfolio of decarbonisation options and prioritisation processes.

At a high level, the scenario analysis suggests that most of the risks identified are more serious in the high emissions scenario (RCP 7.0). In this scenario, Wilson Sons would be exposed to significant physical threats (both acute and chronic) and would have fewer opportunities to take advantage of growing markets geared towards sustainability. The low emissions scenario (RCP 2.6) is more likely to offer material opportunities and reduce the impact of risks in the short and long term, as a coordinated climate change mitigation regime opens up new markets and allows for advance planning of emerging regulations.

Risk Management Pillar

<p>a) Describe the organisation's processes for identifying and assessing climate-related risks.</p>	<p>Material climate risks and opportunities were first identified in 2021, and since then have been reviewed and updated periodically. Although no newly identified risks have materialised following their mapping over the last 2 years, the risk scenario is actively monitored to ensure that emerging risks are promptly incorporated.</p> <p>In a complementary manner, the scenario analysis contributes to risk assessment as it allows the study of longer timeframes, in line with global climate commitments, and the sophistication of risk assessment mechanisms. Wilson Sons is constantly improving the management of climate-related risks and opportunities, an example of which is the establishment of the marginal abatement cost (MAC) curve for all businesses, which makes it possible to analyse carbon emission mitigation options both in terms of abatement potential and the corresponding financial impacts according to the nature of the different sources.</p>	<p>Pages 31 to 33 and 57 to 59</p>
<p>b) Describe the organisation's processes for managing climate-related risks.</p>	<p>Climate risk management also takes place in accordance with Wilson Sons' corporate risk management model. The executive board occupies the role of risk owner and is responsible for implementing the mitigation measures anticipated and prioritised in the risk assessment stage. The climate risks of Wilson Sons are currently classified as emerging, are addressed by the risk owner and reported to the other risk management structure levels.</p> <p>The risk commission oversees the Company's risk portfolio, and the executive board (made up of the CEO, COO and CFO) is responsible for extreme impact risks. The effectiveness of mitigation measures is continuously monitored by all those involved in the management of each risk and consolidated for internal reporting to the executive board, the audit committee and the board of directors at least annually.</p>	<p>Pages 31 to 33</p>
<p>c) Describe how processes for identifying, assessing and managing climate-related risks are integrated into the organisation's overall risk management.</p>	<p>At Wilson Sons, the climate risk is fully incorporated into the broader corporate risk management process. Climate-related risks are managed through the same policies and procedures applied to risks of all kinds, from the identification and assessment stages to the implementation of control and action plans, as well as the continuous monitoring of mitigation measures. Risks are periodically assessed and prioritised, considering the likelihood of their occurrence and the corresponding impact.</p> <p>In 2023, the risk commission prioritised the transition climate risk, with the aim of updating assessments and controls. Risk prioritisation is an annual ritual undertaken to ensure the ongoing effectiveness of the management of the Company's most relevant risks.</p>	<p>Pages 31 to 33</p>

Metrics and Targets Pillar

a) Disclose the metrics used by the organisation to assess climate-related risks and opportunities in line with its strategy and risk management process.

The metrics for monitoring climate risks and opportunities include absolute and relative quantitative indicators of energy and emissions, besides the monitoring of volumes of water consumption and waste disposal as inputs for assessing the carbon intensity of businesses. In absolute terms, the Company controls the consumption of fuel and electricity in activities as well as the greenhouse gas emissions resulting from this consumption. Relative indicators include proportional metrics of energy consumption and GHG emissions by revenue, terminal activity and towage manoeuvres. Accordingly, they make it possible to parametrise the efficiency of processes in proportion to the level of activity in each period.

Pages 60 to 66

b) Disclose Scope 1, Scope 2 and, if appropriate, Scope 3 greenhouse gas emissions and the related risks.

Scope 1 and 2 emissions amounted to 65,509 tCO₂e and 1,471 tCO₂e, respectively, in 2023. Scope 3 is not yet inventoried by Wilson Sons and should be incorporated in the next few years. The Company is currently striving to analyse significant sources of emissions in its value chain and the feasibility of calculating and estimating the emissions associated with each of them. The risks related to scope 1 and 2 emissions were mapped in 2021 and are continuously managed with a view to mitigating them.

Pages 60 to 66

c) Describe the targets used by the organisation to manage climate-related risks and opportunities and performance against targets.

Wilson Sons' climate targets are currently qualitative and are related to the structuring and improvement of climate aspect management. Among the targets defined in recent years are the identification of climate risks and opportunities, the definition of the decarbonisation portfolio, studies and practical tests of less carbon-intensive alternatives and the evaluation of climate scenarios. These targets make up the performance assessment of the areas responsible for their implementation and, where relevant, of the Company's executive board.

Quantitative targets for energy consumption and decarbonisation are defined internally for some of Wilson Sons' businesses, such as terminals and towage, dealt with by the operations teams and monitored by the Sustainability Board. The organisation expects to define a quantitative target for reducing scope 1 and 2 emissions by 2025.

Pages 60 to 66

Material Climate-related Risks and Opportunities



Risks

- Changes in weather patterns could affect Brazil's agricultural and industrial production, reducing the movement of commodities and processed goods at port terminals.
- More frequent extreme weather events and the potential rise in sea levels could impact the infrastructure, equipment and cargo handled by Wilson Sons.
- Regulatory changes focused on climate action could impact hydrocarbon production and reduce the demand for offshore support services. They could also increase costs associated with transport and logistics activities.



Opportunities

- Increased customer demand for logistics services that are less carbon-intensive than road, rail and air transport could increase the volume of cargo handled at ports.
- Potential increase in the volume of cargo transported with products for decarbonisation and energy transition, such as solar panels and wind turbines.
- Opportunity for Wilson Sons to occupy the position of partner of choice for customers due to its decarbonisation strategy and best practices.

• Externality	• Category	• Likelihood	• Impact	• Timeframe	• Description
Changes in precipitation patterns	Physical (chronic)	Likely	Moderate	Short term	Climate-related changes in precipitation patterns in Brazil could prove detrimental to agriculture. Wilson Sons' customers transport significant volumes of agricultural cargo from Brazil and a reduction in agricultural production could have a direct effect on the demand for transport services.
Increase in extreme weather events	Physical (acute)	Likely	Moderate	Medium term	Extreme weather events may interrupt a wide variety of Brazilian economic activities, with attendant impacts on demand for Wilson Sons' services. Extreme weather events also represent a direct threat to the Company's operations, such as the loss of equipment or cargo during storms, or damage to assets and infrastructure.
Changes in energy mix	Transition (market and technology)	Likely	Moderate	Long term	As the world moves away from fossil fuel, demand for the production of hydrocarbons is expected to decrease. This will inevitably affect Wilson Sons' services associated with the transport of these products.
Physical impacts of extreme weather events	Physical (acute and chronic)	Likely	Low	Medium term	The physical impacts of climate change (both acute and chronic) will entail economic disruptions across all regions and sectors. This volatility complicates investment decisions, increases the risk of stranded assets and poses a threat of extended economic recessions.
Changes in the energy mix/External pressure for decarbonisation	Transition (market and technology)	Likely	Moderate	Medium term	As society preferences low-carbon transport, it is probable that maritime transport will, in some cases, have a lower carbon footprint per kilogram of goods transported than road transport. This, together with the increased need to transport equipment related to the net-zero transition (e.g., electric vehicle components or equipment related to solar and wind power generation), could increase the demand for services.



Rio Grande Container Terminal

Water, Waste and Biodiversity

Across its activities, Wilson Sons applies an environmental management system designed to ensure compliance with legislation, mitigate the potential environmental impacts of activities and promote the continuous improvement of performance indicators. Operations are carried out in accordance with the parameters established by the licences and standards of local environmental authorities, adopting the best practices of the maritime and port logistics sector.

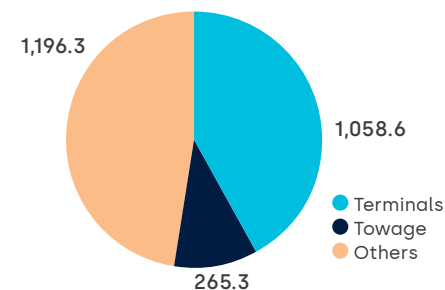
Waste

Waste management is one of the main topics on the Company's environmental agenda. On this front, Wilson Sons seeks to adopt solutions to prioritise the reduction of waste generation, then expand the reuse or recycling of materials and, finally, ensure proper final waste disposal. This entire process is directed by the premises and guidelines of the solid waste management plan established for each business.

One of the main initiatives developed is the zero landfill project, which began at the Salvador container terminal. The unit adopts measures to reduce the amount of waste sent to landfills, such as co-processing, recycling and composting. In 2023, as a result of this initiative, the Salvador container terminal was one of the finalists of the Sustainable Bahia Award, organised by the state department of the environment. Also last year, the zero landfill project was extended to the Santo André logistics centre.

66% of the total waste generated by Wilson Sons in 2023 was reused or recycled

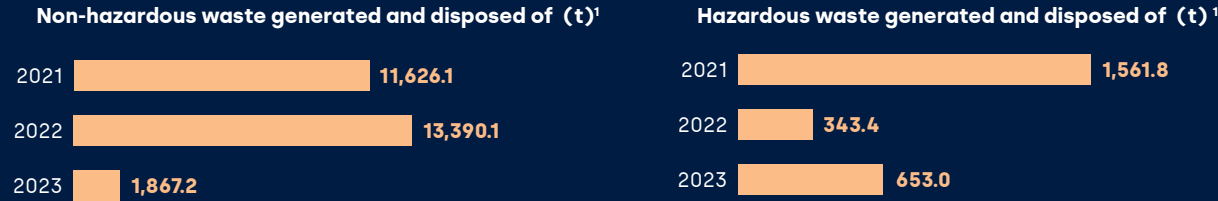
Waste generated and disposed of by business segment in 2023



Waste disposal by business and method in 2023 (tonnes)

	• Terminals	• Towage	• Others	• Total
Diverted from final disposal				
Composting (in-house)	19.3	0.0	0.0	19.3
Composting (third parties)	43.3	0.0	0.2	43.5
Co-processing	49.1	48.3	28.4	125.8
Recycling	492.8	10.1	686.5	1,189.5
Reuse	0.0	0.0	105.1	105.1
Reverse logistics	19.4	0.2	0.1	19.8
Re-refining	37.6	87.5	32.5	157.6
Total diverted from final disposal	661.5	146.2	852.9	1,660.6
Directed to final disposal				
Landfill	128.9	105.3	320.1	554.3
Incineration	0.0	0.4	0.9	1.3
Others	268.2	13.5	22.5	304.1
Total earmarked for final disposal	397.1	119.1	343.4	859.6
Total waste generated and disposed of	1,058.6	265.3	1,196.3	2,520.2

The completion of construction works at offshore support bases and port terminals generated an 86.1% reduction in the volume of non-hazardous waste



1. Historical data restated.

Most of the waste disposed of by Wilson Sons' businesses is classified as non-hazardous (class II). In 2023, the total volume of waste of this type was down 86.1% as compared to the previous year, a performance influenced by the completion of construction works and renovations at the offshore support bases and port terminals.

On the other hand, the volume of hazardous waste (class I) increased 90.1% year-over-year. Performance was mainly impacted by specific adjustments to oily water and effluent systems at the terminals and by the greater number of dry-dockings at Wilson Sons shipyards.

The transportation and final disposal of generated waste is carried out by third-party companies duly licensed to perform these activities. The Company monitors the correct status of these suppliers through the contractor management system, which gathers the environmental licences and other specific documents required to provide the service. In addition to document regularisation, Wilson Sons carries out on-site audits, as per demand, at critical suppliers in terms of solid waste management.

Waste disposal by type and method in 2023 (tonnes)

	• Hazardous	• Non-hazardous	• Total
Diverted from final disposal			
Composting (in-house)	0.0	19.3	19.3
Composting (third parties)	0.0	43.5	43.5
Co-processing	125.8	0.0	125.8
Recycling	137.2	1,052.2	1,189.5
Reuse	0.0	105.1	105.1
Reverse logistics	6.3	13.5	19.8
Re-refining	157.6	0.0	157.6
Total deviated from final disposal	427.0	1,233.5	1,660.6
Destined to final disposal			
Landfill	12.1	542.2	554.3
Incineration	1.3	0.0	1.3
Others	212.6	91.5	304.1
Total earmarked for final disposal	226.0	633.7	859.6
Total waste generated and disposed of	653.0	1,867.2	2,520.2



Salvador Container Terminal

Water and Effluents

On the water management front, Wilson Sons promotes the efficient use of water in its operations according to the specifics of each business, and the management of effluents, which are treated appropriately and in compliance with the legislation prior to disposal. The Company also participates in technical forums of river basin committees in the regions where it operates, in order to raise awareness among other local players and the value chain in discussions about the use of water as a shared natural resource.

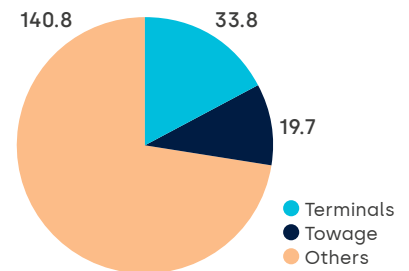
The entire water supply in the businesses is provided by local supply networks, and there is no abstraction of groundwater or from water bodies. In addition to human consumption, water is mainly used for hydroblasting in the shipyards, washing equipment and supplying ships at the terminals.

In addition to monitoring consumption across its business, Wilson Sons establishes mechanisms to increase water use efficiency – such as leak control and awareness campaigns. Focusing on efficiency and the

mitigation of impacts on water resources, the Company has systems in place to abstract and utilise rainwater and to reuse effluents.

The Salvador and Rio Grande container terminals also have systems for reusing effluents generated after equipment is washed. The initiative separates oily waste and sets the water aside for internal processes. In addition, the Salvador unit has remote monitoring resources that allow it to keep track of reservoir levels, consumption volumes and possible leaks.

Consumption by business segment in 2023
(in thousands of m³)



In 2023, more than 4,000 cubic metres of water were reused at the container terminals, offshore support bases and logistics centre. This volume represents growth of 41% on the previous year, as a result of improvements in the systems for managing and monitoring the use of water resources.

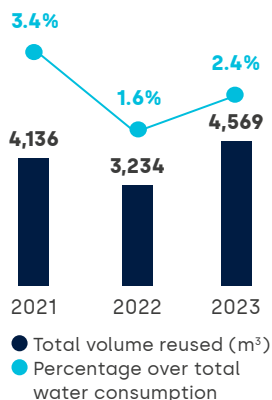
Approximately 60% of the total water abstracted last year was set aside for use on customers' vessels, mainly by the offshore support bases. There was a 39% increase in water capture in the annual comparison, mainly to meet the higher level of vessel activity in drilling campaigns and the production of drilling fluids.

The volume of effluent disposed of in 2023 was up 30% over the previous year. The main factor behind the performance was the go-live of an effluent treatment plant at the Rio Grande container terminal.

All effluents undergo treatment prior to disposal and their quality is assessed in accordance with the parameters of the applicable legislation. Oily effluents from

the washing of parts and equipment pass through an oil-water separator system or are collected and treated by specialised companies. The environmental licence conditions do not set specific minimum parameters relating to critical aspects of effluent quality, and all the applicable requirements of the legislation and local environmental bodies are met by each business.

Water reuse



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

	• 2023	• 2022	• 2021
Water abstracted to supply customers			
Concessionaire (supply company)	120.5	59.4	35.0
Water abstracted for consumption in operations			
Concessionaire (supply company)	178.8	123.8	107.2
Others (water tanker or gallons)	15.4	16.0	13.4
Total consumed	194.2	139.8	120.6

1. The entire volume of water abstracted, consumed or disposed of by Wilson Sons has a concentration of total dissolved solids equal to or less than 1g/L. None of the Company's businesses are located in areas of water stress. Locations with a high (3-4) or extremely high (4-5) overall water risk according to the WRI's (World Resources Institute) Aqueduct Water Risk Atlas platform are regarded as water-stressed. Historical data restated.

Total water discharge by source (in thousands of m³)²

	• 2023	• 2022	• 2021
Third parties (local sanitation network)	20.6	16.7	14.4
Third parties (specialised company)	2.7	1.9	4.7
In-house treatment (then disposed of at sea)	16.9	17.0	18.9
In-house treatment (then disposed of in rivers, lakes or lagoons)	6.6	0.2	0.3
Total water discharged	46.8	35.8	38.3

2. The entire volume of water abstracted, consumed or disposed of by Wilson Sons has a concentration of total dissolved solids equal to or less than 1g/L. None of the Company's businesses are located in areas of water stress. Locations with a high (3-4) or extremely high (4-5) overall water risk according to the WRI's Aqueduct Water Risk Atlas platform are regarded as water-stressed. Historical data restated.



Biodiversity

Through its businesses, Wilson Sons operates virtually across the entire coastal region of Brazil and in inland waterway activities. Therefore, the Company incorporates the assessment of the potential impacts of its activities on biodiversity into its management model. With assets targeting maritime logistics, the main focus lies on Brazil's marine and coastal fauna, always aiming to ensure compliance of the businesses with their respective environmental licensing conditions.

The greatest risk to biodiversity is the occurrence of leaks of contaminants (oil) that could have a negative effect on coastal and marine ecosystems. To avoid incidents, the Company follows preventive protocols and has response plans to act in a timely manner in the event of spills, according to the level of criticality and sensitivity of the area potentially affected by oil slicks.

In 2023, there were no significant leaks (with a volume of more than 1,000 litres). The incidents recorded involved significantly smaller volumes and totalled 580.7 litres for the year. Most of this volume was contained by emergency response procedures, and only nine litres reached a body of water with no significant impact.

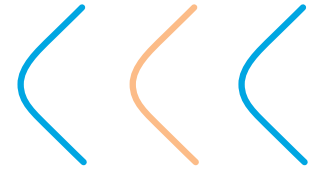
In addition to this monitoring, the Company carries out several activities to comply with environmental licence conditions relating to the preservation of biodiversity. These include rescuing and monitoring aquatic biota before and after dredging activities, a terrestrial fauna rescue plan, flora rescue and monitoring the effects of noise pollution on cetaceans, when necessary, during construction works.

As part of its commitment to contributing to the preservation and protection of biodiversity, Wilson Sons is a member of the Pernambuco artificial shipwreck park project. The Company donates decommissioned tugboats,

which are sunk in locations licensed by the environmental agency for the purpose of creating artificial reefs.

These sites encourage the development of marine biodiversity by imitating the characteristics of natural reefs. They also serve as a point of development for local tourism and as a living laboratory for marine biology studies.

Wilson Sons has already donated 12 decommissioned tugboats to become artificial reefs, stimulating the development of marine biodiversity



Wilson Sons' donated tugboat at Artificial shipwreck park



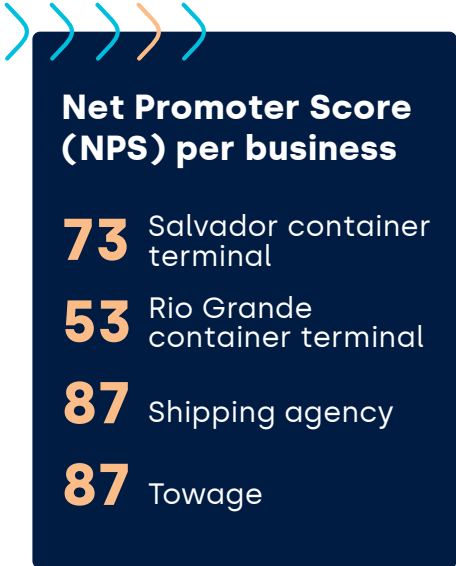
Customers and Suppliers

Wilson Sons' relationship with business partners in its value chain drives quality, efficiency and sustainability in the maritime and port logistics sector. Besides improving the services provided, the Company reveals and stresses to customers and suppliers its strategic vision that links the importance of global maritime trade to the promotion of sustainable development.

Customers

Wilson Sons caters to varied and diverse customers. Across all segments, the priorities are anticipating demands and customer satisfaction.

The Company conducts annual surveys to assess customer perception of the quality of service delivery and customer care. The methodology used in terminals, shipping agency and towage evaluates the NPS (net promoter score) of the different operating segments and allows opportunities for improvement to be identified. Among the main attributes recognised by customers are ease of communication and Wilson Sons' efforts to find more sustainable solutions for operations. At the shipyards, the satisfaction survey was customised in 2023, including specific questions related to health, safety and environmental aspects and communication with the customer.



Additionally, the leaders and teams of the technical areas take part in direct meetings with customers to present and discuss safety, health and environmental performance, analyse accidents, incidents and deviations and decide on action plans.



Wilson Sons' shipping agency in the provision of customer assistance

Certification

Wilson Sons' businesses are certified according to the most widely recognised international quality, environment and safety standards. The Company's investment in obtaining different certificates helps boost customer confidence in the Company's ability to meet the highest requirements and to align with best practices in the provision of services across its business segments.

› ISO 9001 (Quality Management)

The certification attests to the development of the quality management system in the following businesses: Rio Grande and Salvador container terminals, Santo André logistics centre, towage and the two offshore support bases.

› ISO 14001 (Environmental Management)

Certification of the offshore support bases of Niterói, Rio de Janeiro and Guaxindiba, the Santo André logistics centre, the Rio Grande and Salvador container terminals, covering 100% of operations. This attests that the environmental management system is prepared to minimise the environmental impacts of processes, products and services.



Santa Clara Container Terminal

› ISO 45001 (Occupational Health and Safety Management)

Certification of the Rio Grande and Salvador container terminals and of the offshore support bases in Niterói, Rio de Janeiro and Guaxindiba. The certification assesses the systemic adoption of best practices to manage risks and promote the health and safety of employees and third parties.

› ISM and ISPS

The Salvador and Rio Grande container terminals and the offshore support bases, for example, have ISPS (International Ship and Port facilities Security) certification, targeting the safety and security of ships and port terminals. In turn, the Company's vessels have ISM (International Safety Management) certification, which attests to an international standard of management and make vessels and port facilities safer in accordance with the International Convention for the Safety of Life at Sea (SOLAS) and the International Convention for the Prevention of Pollution from Ships (MARPOL).

Suppliers

Wilson Sons' supply chain is made up of various companies that provide materials and inputs for operations and render various services in the Company's businesses. In 2023, commercial relationships were formed with 3,313 partners, totalling expenditures of R\$785 million, 60% of which with Brazilian companies.

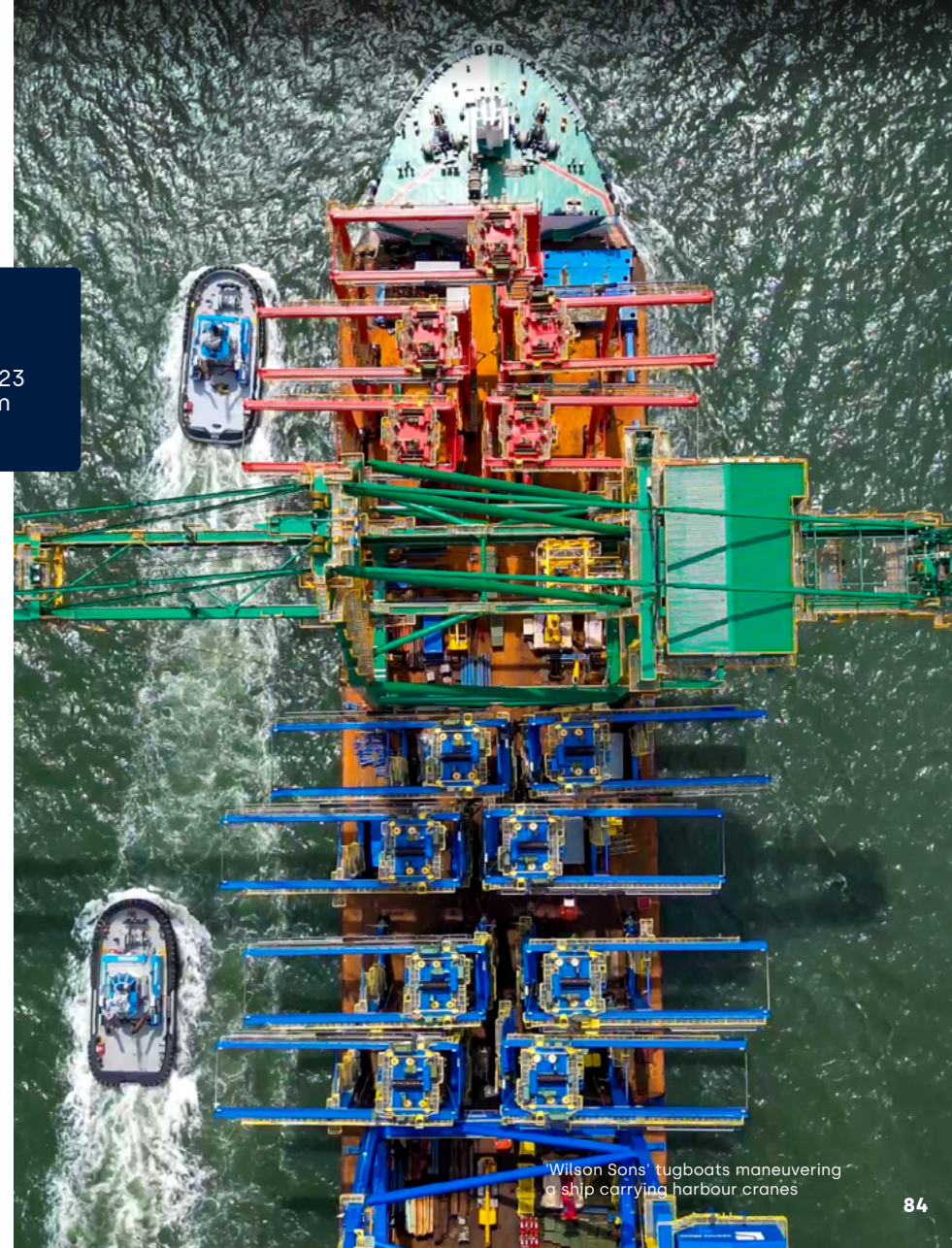
Prior to contraction, all Wilson Sons suppliers undergo an approval process to make sure that their activities are legally compliant. The documentation requested from partners varies according to the supplier's sector, the type of acquisition and the criticality of the product or service for operations. The Company also assesses aspects related to ethics and corporate integrity of potential partners, through public consultations, evaluation of the type of relationship with government bodies, etc.

Documents subject to evaluation from more complex suppliers include, for example, safety certificates for diving



systems, authorisation to operate navigations and registration with environmental bodies (Ibama -Brazilian Health Surveillance Agency and others).

Once the supply agreement has been drawn up, suppliers are informed about and undertake, via the agreement terms, to adhere to the guidelines and standards of the anti-corruption guide, the code of ethical conduct for suppliers and the WS+ programme, which focuses on occupational safety.



Wilson Sons' tugboats maneuvering a ship carrying harbour cranes

In 2023, 1,146 suppliers were analysed in terms of integrity, tax, finance, labour, quality and health and safety management criteria. Of this group, 31 were also assessed in relation to the environmental aspects of their businesses. These assessments identified two critical cases of outstanding issues at the business partners – one related to labour documentation and the other related to environmental regulations. Both cases were initially dealt with through action plans, and as no satisfactory solutions were found, the contracts with these particular partners were terminated.

Focusing on third-party management, Wilson Sons monitors and keeps track of service providers. Both in the approval phase and during the term of the agreement, these suppliers must prove their technical capacity, the existence of health and safety management practices, that social security and personnel obligations have been settled, that working hours have been controlled and that the service provider has complied with union agreements and labour legislation.



Wilson Sons had 1,106 outsourced workers in its business units carrying out various activities at the end of 2023. These workers performed services such as mechanical and general maintenance, civil construction and infrastructure works, transport of people and cargo, property surveillance and cleaning



Surfando Valores II



Communities and Human Rights

Wilson Sons values and promotes human rights throughout its value chain. Through its policies and manuals, as well as in due diligence and integrated risk management processes, the Company monitors and mitigates the risk of incidents that are at odds with the universal principles of respect for human dignity, decent, adequate working conditions and conditions for combating any type of harassment and discrimination.



Salvador Container Terminal

The Company also has an independent channel for receiving reports of human rights violations. In addition, the operations with the greatest potential impact have focal points for dialogue with community representatives and leaders as a means of establishing direct relationships of trust that favour the exchange of important information for the management, mitigation and rectification of negative social impacts.

The businesses prioritised for the development of action plans to guarantee respect for human rights are the Salvador and Rio Grande container terminals, the shipyards in Guarujá and the offshore support bases - all large operations located close to communities experiencing social vulnerability.

Wilson Sons also assesses and manages its operations with the aim of mitigating any negative impacts on local communities, which could harm

the health of the population and degrade the working conditions and income or livelihoods of traditional populations, such as fishermen and *quilombolas* (Afro-Brazilian residents of settlements established by escaped slaves). Through its health and safety management system (WS+ programme), the Company mitigates potential impacts on natural resources, damage from noise and visual pollution and the risk of accidents involving explosions and hazardous substances.

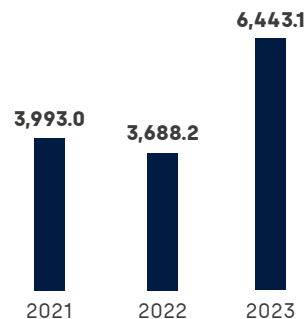
Social Investment

Investments in social development projects are strategic for Wilson Sons, as they materialise the Company's commitment to contributing to the sustainable development of local communities. Improving socio-economic conditions tends to minimise the risks of human rights violations in the vicinity of the businesses.

With this vision, in 2023 the Company invested around R\$6.4 million in social projects and actions that benefited approximately 70,000 people. This sum is made up of Wilson Sons' own resources with both direct donations and donations utilising different tax incentive laws, in accordance with Brazilian legislation.

The total sum allocated in 2023 is 74.7% higher than in the previous period due to a number of factors. Investment using own resources tripled compared to the previous year, reaching R\$978,500. With regard to donations utilising incentive laws, it is worth highlighting adherence to the Law for the Elderly, the increase in the amount eligible for income tax and the increase in the percentage of use of the Sports Incentive Law, from 1% to 2%.

Social investments
(in thousands of R\$)



Social investment by source (in thousands of R\$)

	• 2023	• 2022	• 2021
Investments via the Sports Incentive Law (LIE)	1,311.9	558.7	584.5
Investments via <i>Fundação Brasileira de Adolescência e Infância</i> (FIA – Brazilian Adolescence and Childhood Foundation)	655.9	545.5	584.5
Investments via the Fund for the Elderly	655.9	0.0	0.0
Investments via the Culture Incentive Law (LIC)	2,651.9	2,185.7	2,587.8
Investments via the local Culture Incentive Law (ISS)	189.0	95.2	63.2
Total incentivised investments	5,464.6	3,385.1	3,820.0
Total direct investments/donations	978.5	303.0	173.0
Total social investments	6,443.1	3,688.2	3,993.0

To manage private social investment, the Company's donation and sponsorship policy establishes guidelines to ensure that contributions generate social positive impact with the highest standards of transparency, integrity and legality.

In addition, Wilson Sons has run the *Criando Laços* (Creating Ties) volunteer programme for over 20 years, providing employees with the opportunity to take part in and support voluntary social actions at business units across the country.

› **Talento da Vez**

The project promotes the training of adolescents experiencing social vulnerability with an educational model that encompasses social, cognitive and artistic skills, such as theatre, dance, music and art, integrated synergistically. In the professionalisation phase, preventative skills and specific techniques for the cultural market are developed.

› **Estúdio Escola de Animação**

For 12 years, the project has offered free education focused on professionalisation. In addition to the provision of solid training and achieving a remarkable employability rate, the support also includes virtual educational meetings, promoting constant improvement in the area.

› **Viva Água Baía de Guanabara**

In 2023, Wilson Sons became a strategic investor in the Live Water Guanabara Bay Movement, which involves various sectors and is focused on strengthening water security and climate adaptation capacity for the entire metropolitan region of Rio de Janeiro.

› **42, Turbinando o Futuro**

The programme offered more than 200 places to programming and software engineering students. The selection of adolescents living close to the harbour focused on blacks, women and LGBTQIAPN+.

› **Instituto Rogerio Steinberg**

The project aims to hone science, technology, engineering, arts and mathematics (STEM) skills, focusing on adolescents from low-income families, aged between 15 and 17. For 12 months, the initiative provides supplementary education as an extracurricular activity.

› **IV Mostra de Teatro Acessível**

A long-standing Wilson Sons partnership that promotes inclusion and accessibility. A highlight is the Accessible Theatre Performance, an event that provides an inclusive and innovative experience in the performing arts.



Estúdio Escola de Animação

› **Trilha empreendedora JA RJ**

The project involves applying a sequence of programmes from the NGO Junior Achievement within the secondary school curriculum of public schools in Rio de Janeiro. Wilson Sons took dozens of volunteers into the schools to deliver talks and workshops.

› **Museu Marítimo do Brasil**

The Brazilian Maritime Museum project being developed in Rio de Janeiro seeks to strengthen education through the preservation and dissemination of the country's maritime history. Wilson Sons' investment not only enriches the region culturally, but also promotes the connection between current and future generations with the country's rich maritime history.

› **Projeto Caju Esporte e Educação**

The initiative stands out for its comprehensive approach, integrating sports lessons and social interaction as essential elements for the integrated development of the participants.

› **Reação Faixa Preta e Educação – Rocha Miranda**

This project involves inclusive, supervised judo lessons, integrated into the socio-educational process through educational workshops.

› **Surfando Valores II**

Focuses on the well-being and development of children and adolescents, mainly from public schools, through surfing lessons.

› **Projeto Arco Íris**

An itinerant initiative with an impact on public schools in different Brazilian cities, focusing on art-education and sustainability workshops.

› **Soma + Vantagem**

Wilson Sons sponsors two converted shipping container houses in the vicinity of the Salvador container terminal and another recyclable material collection point, adding to the eight other containers in the city. The programme benefits seven cooperatives in Salvador, with 190 members, and involves 20,557 people from the community.

› **Praia Limpa**

An annual project involving awareness raising and environmental education in which volunteers gather to collect waste on beaches. In 2023, more than 100 people from Wilson Sons and three partners took part, collecting more than a tonne of solid waste.

› **Brigada Mirim**

Recicla Ilha encourages the recycling of solid urban waste in Vila do Abraão, on Ilha Grande (Rio de Janeiro), contributing to the human development of young residents of the island.

› **Humanitarian Aid**

Donation of basic food hampers to community-based organisations in the vicinity of the operations. The highlight was the donation of R\$70,000 in food and basic necessities as emergency aid for the climate crises on the north coast of São Paulo and in Rio Grande do Sul.



Projeto Arco Íris

› **RePaletize**

Donation of around 54 tonnes of wooden pallets to institutions in Santo André (SP) to reuse and transform the waste into raw materials. The donations are set aside for three animal shelter NGOs (non-governmental organization) and two carpentry shops, boosting the circular economy, generating income, jobs and producing a positive environmental impact on the community.

› **Orquestra Jovem de Rio Grande do Sul**

Maintenance of activities, including musical education workshops, music theory and symphonic concert practice. It is geared towards children and adolescents from vulnerable families.



Orquestra Jovem de Rio Grande do Sul

› **Projeto Adote uma Turma**

Sponsorship of a class of 32 students from educational centre *Santo Antônio* (CESA), one of the 21 hubs run by *Obras Sociais Irmã Dulce* in the municipality of Simões Filho, in the metropolitan region of Salvador (BA).

› **Diagnóstico Vascular para Idoso**

A project run by *Associação Santa Casa de Misericórdia de Rio Grande* sponsored by the Company with funds from the Law for the Elderly. The funds are used to purchase equipment, which increase service delivery capacity.

› **Centro de Geriatria e Gerontologia Júlia Magalhães**

Refurbishment of the facility that cares for elderly people with chronic and acute health conditions and provides palliative care and rehabilitation services in the city of Salvador.

› **Kinder – Manutenção no Atendimento à PCD Múltipla**

Support for the initiative that serves approximately 200 children and adolescents experiencing vulnerability and social risk, with multiple severe, moderate and mild disabilities, together with their families.

GRI 3-3

› **Instituto do Câncer Infantil de Porto Alegre**

Allocation of R\$190,000 via the Childhood and Adolescence Fund to continue the services provided by the institute to children and their families facing the challenge of childhood cancer.

› **Diálogo e Engajamento Social em Salvador: Feira de São Joaquim e Colônia Z1**

Dialogue and social engagement with top-priority audiences in the vicinity of the Salvador container terminal. In partnership with the NGO Junior Achievement Bahia, the *Trilha Empreendedora* programme benefits market traders and their families. The Company also establishes channels for dialogue with fishermen from colony Z1, taking part in community meetings and providing legal support to restructure and formalise the group.

› **Espaço Comunitário Ilha da Conceição**

Partnership and contribution to recreational activities and community get-togethers in Niterói (RJ).



Wilson Sons' tugboats

Attachments

Complement to GRI Disclosures

GRI 2-7 | Employees

Workforce by gender, region and type of contract in 2023¹

		• Men	• Women	• Total
North	Indefinite term	83	19	102
	Definite term	0	0	0
	Total	83	19	102
Northeast	Indefinite term	932	105	1,037
	Definite term	27	29	56
	Total	959	134	1,093
Southeast	Indefinite term	1,149	394	1,543
	Definite term	47	34	81
	Total	1,196	428	1,624
South	Indefinite term	872	116	988
	Definite term	21	21	42
	Total	893	137	1,030
Total	Indefinite term	3,036	634	3,670
	Definite term	95	84	179
	Total	3,131	718	3,849

Workforce by gender, region and working hours in 2023¹

		• Men	• Women	• Total
North	Full time	83	19	102
	Part-time	0	0	0
	Total	83	19	102
Northeast	Full time	932	105	1,037
	Part-time	27	29	56
	Total	959	134	1,093
Southeast	Full time	1,164	395	1,559
	Part-time	32	33	65
	Total	1,196	428	1,624
South	Full time	872	116	988
	Part-time	21	21	42
	Total	893	137	1,030
Total	Full time	3,051	635	3,686
	Part-time	80	83	163
	Total	3,131	718	3,849

1. Information obtained from the payroll, considering the base date of 31/12.

GRI 2-16 | Communication of critical concerns

There were no situations of crucial concern raised with the board of directors during the period. This concept takes into account conditions of serious misconduct or significant negative impacts on the Company's stakeholders, raised through the Company's whistleblowing mechanisms – the whistleblowing channel, ombudsman and others.

GRI 2-21 | Annual total compensation ratio

In 2023, the annual remuneration of the Company's highest paid individual was equivalent to 74.9 times the average pay of the other employees. In the same period, the ratio between the highest salary and the median of other employees was 109.1.

GRI 2-25 | Processes to remediate negative impacts

The whistleblowing channel is the main mechanism for receiving ethic-related reports (find out more about how it functions on page 27). Wilson Sons also receives and responds to comments, suggestions and complaints from its stakeholders through the Contact channel on the institutional website, and through interaction on the Company's official social networks.

GRI 2-27 | Compliance with laws and regulations

At the end of 2023, the Company had three significant administrative proceedings related to tax and inspection aspects. In all cases, negotiations for the presentation of a defence and trial were ongoing, with no final decision. Moreover, during the year, a public civil lawsuit with environmental content (waste disposal) was suspended after a Conduct Adjustment Commitment Term was signed. No fines were paid in relation to significant cases of non-compliance in the period. Administrative cases or lawsuits related to environmental, labour, inspection-tax and compliance aspects where the fines or performance or non-performance commitments exceed R\$20 million are considered significant.

GRI 2-28 | Membership associations

Wilson Sons participates in 56 associations and entities, 27 of which are directly linked to the business, 17 that bring together customers, government, academia, competitors and suppliers, 5 that represent customers, 5 that deal with socio-environmental activities and 2 that work on cross-cutting themes. The main entities in which the Company participates through councils, working groups or commissions are: Abeem (Brazilian Association of Maritime Economy Companies); Aberje (Brazilian Business Communication

Association); Abratec (Brazilian Association of Container Terminals); ABTP (Brazilian Association of Port Terminals); AEB (Brazilian Foreign Trade Association); Brazil Export; CBC (Brazilian Chamber of Containers and Multimodal Transport); CBVE (Brazilian Business Volunteer Council); Naval Technological Cluster – RJ; IBP (Brazilian Institute of Petroleum and Biofuels); Besc Institute – Council of the Pact for National Infrastructure and Logistics Efficiency; Ethos Institute of Business and Social Responsibility; and Sinaval (National Union of the Naval and Offshore Construction and Repair Industry).

GRI 2-30 | Collective bargaining agreements

With regard to practices aimed at compliance with collective bargaining agreements, Wilson Sons informs its audience of these rights on an annual basis, promoting internal dialogue to discuss collective bargaining proposals and base dates defined by the government. The Company maintains an open agenda for dialogue with its employees with the intention of guaranteeing a full sense of legitimacy and representativeness, as well as ensuring transparency in negotiations. In 2023 all Company employees were covered by collective bargaining agreements.

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

The assessment of corruption-related risks is part of the integrated risk management model and covers 100% of the Company's operations. Find out more about corporate risk assessment and management on page 31.

GRI 302-3 | Energy intensity

Energy intensity indicators¹

	• 2023	• 2022	• 2021
Operational			
Terminals (GJ/TEU handled)	0.21	0.23	0.22
Towage (GJ/manoeuvre)	13.4	13.0	13.1
Financial			
Terminal (GJ/thousands of R\$ of net revenue of the business)	263.0	276.2	296.0
Towage (GJ/thousands of R\$ of net revenue of the business)	627.1	631.2	665.8
Wilson Sons (GJ/thousands of R\$ of consolidated net revenue)	441.5	455.0	481.8

1. Considers total energy consumption (fuels and electricity) divided by the respective operating and financial denominators. Historical data restated. **GRI 2-4**

GRI 303-3 and 303-5 | Water withdrawal and Water consumption

Total water abstraction by source and business in 2023 (in thousands of m³)²

	• Terminals	• Towage	• Others	• Total
Water abstracted to supply customers				
Concessionaire (supply company)	3.2	0.0	117.3	120.5
Water abstracted for consumption in operations				
Concessionaire (supply company)	33.7	4.8	140.3	178.8
Others (water truck or gallons)	0.1	14.9	0.4	15.4
Total consumed	33.8	19.7	140.7	194.2

Total water abstraction by source and business in 2022 (in thousands of m³)²

	• Terminals	• Towage	• Others	• Total
Water abstracted to supply customers				
Concessionaire (supply company)	3.2	0.0	56.1	59.4
Water abstracted for consumption in operations				
Concessionaire (supply company)	26.9	2.2	94.7	123.8
Others (water truck or gallons)	0.1	14.3	1.7	16.0
Total consumed	27.0	16.5	96.4	139.8

Total water abstraction by source and business segment in 2021 (in thousands of m³)²

	• Terminals	• Towage	• Others	• Total
Water abstracted to supply customers				
Concessionaire (supply company)	3.4	0.0	31.6	35.0
Water abstracted for consumption in operations				
Concessionaire (supply company)	22.3	1.6	83.4	107.2
Others (water truck or gallons)	0.1	12.7	0.6	13.4
Total consumed	22.4	14.3	84.0	120.6

2. The entire volume of water abstracted, consumed or disposed of by Wilson Sons has a concentration of total dissolved solids equal to or less than 1g/L. None of the Company's businesses are located in areas of water stress. Locations with a high (3-4) or extremely high (4-5) overall water risk according to the WRI's Aqueduct Water Risk Atlas platform are regarded as water-stressed. Historical data restated. **GRI 2-4**

GRI 303-4 | Water discharge

Total water discharge by source and business in 2023 (in thousands of m³)¹

	• Terminals	• Towing	• Others	• Total
Third parties (local sanitation network)	9.5	0.0	11.0	20.6
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 lagoons)	6.6	0.0	0.0	6.6
Total water discharged	16.5	7.4	22.8	46.8

Total water discharge by source and business in 2022 (in thousands of m³)¹

	• Terminals	• Towing	• Others	• Total
Third parties (local sanitation network)	6.2	0.00	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 lagoons)	0.2	0.0	0.0	0.2
Total water discharged	6.5	8.4	20.9	35.8

Total water discharge by source and business in 2021 (in thousands of m³)¹

	• Terminals	• Towing	• Others	• Total
Third parties (local sanitation network)	6.4	0.0	8.0	14.4
Third parties (specialised company)	0.1	4.5	0.0	4.7
Own treatment (then disposed of at sea)	0.0	10.9	8.0	18.9
Own treatment (then disposed of in rivers, lakes or lagoons)	0.3	0.0	0.0	0.3
Total water discharged	6.8	15.4	16.0	38.3

¹ The entire volume of water abstracted, consumed or disposed of by Wilson Sons has a concentration of total dissolved solids equal to or less than 1g/L. None of the Company's businesses are located in areas of water stress. Locations with a high (3-4) or extremely high (4-5) overall water risk according to the WRI's Aqueduct Water Risk Atlas platform are regarded as water-stressed. Historical data restated. **GRI 2-4**

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

None of Wilson Sons' businesses are located in or near (within 2 kilometres) a key biodiversity area. The concept of key biodiversity area was defined on the basis of the premises of S&P Global's Corporate Sustainability Assessment (CSA) questionnaire. Also referred to in the criteria as "sites containing biodiversity of global or national importance", it can include: species classified as critically endangered, endangered or vulnerable on the IUCN (International Union for Conservation of Nature) red list or endemic species; areas recognised internationally as UNESCO (United Nations Educational, Scientific and Cultural Organisation) World Heritage Sites, Ramsar Wetlands, MAB (Man And the Biosphere) or Key Biodiversity Areas; legally protected areas, habitats and species.

GRI 305-4 | GHG emissions intensity

Indicators of intensity of GHG emissions¹

	• 2023	• 2022	• 2021
Operational			
Terminals (kgCO ₂ e/TEU handled)	8.5	10.5	11.3
Towage (kgCO ₂ e /manoeuvre)	990.3	963.5	981.7
Financial			
Terminals (kgCO ₂ e /thousands of R\$ of net revenue of the business)	10.5	12.6	15.4
Towage (kgCO ₂ e /thousands of R\$ of net revenue of the business)	46.4	46.8	49.7
Wilson Sons (kgCO ₂ e /thousands of R\$ of consolidated net revenue)	28.9	30.3	33.4

¹ Considers total emissions (scopes 1 and 2) divided by the respective operational and financial denominators. Historical data restated. **GRI 2-4**

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

Waste disposal by method (tonnes)

	• 2023	• 2022	• 2021
Diverted from final disposal			
Composting (in-house)	19.3	0.0	6.2
Composting (third parties)	43.5	42.7	
Co-processing	125.8	156.4	52.8
Recycling	1,189.5	1,107.6	957.5
Reuse	105.1	68.7	11.7
Reverse logistics	19.8	35.4	0.0
Re-refining	157.6	135.8	209.7
Total diverted from final disposal	1,660.6	1,546.5	1,238.0
Earmarked for final disposal			
Landfill	554.3	12,210.1	10,753.9
Incineration	1.3	1.9	77.5
Others	304.1	565.0	1,118.6
Total earmarked for final disposal	859.6	12,777.0	11,950.0
Total waste generated and disposed of	2,520.2	14,323.5	13,187.9

GRI 401-1 | New employee hires and employee turnover

In 2023, the turnover rate was 14.9%, remaining at a similar level to previous years (18.0% in 2022 and 15.0% in 2021). Considering voluntary turnover alone, the rate recorded in the year was 5.34%, compared to 4.7% in the last two periods. Strengthening career development practices, 126 job vacancies were filled in the year through internal recruitment and 24 trainees were hired.

Hires and dismissals in 2023

	• Number of hires	• Number of dismissals	• Hiring rate ¹	• Turnover rate ²
By gender				
Men	442	338	14.4%	12.7%
Women	195	152	26.9%	23.9%
By age group				
Up to 20 years of age	93	34	97.9%	66.8%
From 21 to 30 years	239	133	38.4%	29.9%
From 31 to 40 years	205	156	16.3%	14.4%
From 41 to 50 years	80	106	7.7%	8.9%
51 years and older	20	61	2.6%	5.2%
By region				
North	22	12	23.2%	17.9%
Northeast	186	100	17.8%	13.7%
Southeast	314	248	19.4%	17.4%
South	115	130	11.2%	11.9%
Total	637	490	16.8%	14.9%

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

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

GRI 401-3 | Parental leave

Indicators related to parental leave

	• 2023		• 2022		• 2021	
	• Paternity	• Maternity	• Paternity	• Maternity	• Paternity	• Maternity
Number of employees eligible for leave who went on leave	40	19	37	19	48	16
Number of employees who returned from leave	40	12	37	19	48	16
Number of employees still on leave	0	7	0	0	0	0
Number of employees who continued on the job for at least 1 month after returning from leave	38	11	37	19	47	15
Number of employees who have not yet completed 1 month after returning from leave	2	1	0	0	0	0
Number of employees who continued on the job for at least 12 months after returning from leave	0	0	33	9	43	11
Number of employees who have not yet completed 12 months after returning from leave	40	12	4	10	0	0
Rate of return	100.0%	63.2%	100.0%	100.0%	100.0%	100.0%
Potential rate of return	100.0%	100.0%	NA	NA	NA	NA
Retention rate 1 month	95.0%	91.7%	100.0%	100.0%	97.9%	93.8%
Potential retention rate 1 month	100.0%	100.0%	NA	NA	NA	NA
Retention rate 12 months	NA	NA	89.2%	47.4%	89.6%	68.8%
Potential retention rate 12 months	100.0%	100.0%	100.0%	100.0%	NA	NA

GRI 403-9 | Work-related injuries

Indicators of accidents involving employees in 2023 by business

	• Terminals	• Towage	• Others	• Consolidated
Total man-hours worked	2,594,056	2,932,231	2,324,714	7,851,001
Number of reportable accidents ¹	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 ²	0	268	0	268
Frequency rate of reportable accidents ³	5.01	1.36	5.16	3.69
Frequency rate of accidents with time off work ³	0.00	0.68	0.00	0.25
Frequency rate of accidents with time off work lasting more than 6 months ³	0.00	0.34	0.00	0.13
Frequency rate of accidents classified as "life changing" ³	0.00	0.00	0.00	0.00
Severity rate of accidents ³	0	91	0	34

1. Considers typical accidents and commuting accidents with and without time off work, except first aid. No accidents with time off work involving employees were recorded in 2023.

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

3. Rates are calculated using a factor of 1 million man-hours worked.

Indicators of accidents involving third parties on fixed-term contracts in 2023 by business⁴

	• Terminals	• Towage	• Others	• Consolidated
Total man-hours worked	1,015,991	426,708	806,845	2,249,544
Number of reportable accidents ⁵	2	1	6	9
Frequency rate of reportable accidents ⁶	1.97	2.34	7.44	4.00

4. No accidents with time off work involving third parties were recorded in 2023.

5. Considers typical accidents and commuting accidents with and without time off work, except first aid.

6. The rate is calculated using a factor of 1 million man-hours worked.

GRI 403-9 | Work-related injuries

Consolidated accident indicators (employees + third parties on fixed-term contracts) in 2023 by business

	• Terminals	• Towage	• Others	• Consolidated
Total man-hours worked	3,610,047	3,358,939	3,131,559	10,100,545
Number of reportable accidents ¹	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 ²	0	268	0	268
Frequency rate of reportable accidents ³	4.16	1.49	5.75	3.76
Frequency rate of accidents with time off work ³	0.00	0.60	0.00	0.20
Frequency rate of accidents with time off work lasting more than 6 months ³	0.00	0.30	0.00	0.10
Frequency rate of accidents classified as "life changing" ³	0.00	0.00	0.00	0.00
Severity rate of accidents ³	0	80	0.00	27

1. Considers typical accidents and commuting accidents with and without time off work, except first aid.

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

3. Rates are calculated using a factor of 1 million man-hours worked.

GRI 403-10 | Work-related ill health

Two cases of occupational illness were recorded among the Company's employees in 2023, related to osteomolecular pathologies. There is no record of cases of occupational illness among third parties on a fixed-term contract.

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

Wilson Sons has an annual merit evaluation process that analyses employee performance and fulfilment of the job requirements. The Company also has a behavioural assessment process for executives, which focuses on assessing how targets are delivered. The structuring of the performance appraisal process was started in 2023 with the execution of three pilot projects. The Company expects to have the process fully implemented as of 2024.

GRI 405-1 | Diversity of governance bodies and employees

Employees by functional level and gender

	• 2023		• 2022		• 2021	
	• Men	• Women	• Men	• Women	• Men	• Women
Executive Board	82.6%	17.4%	84.0%	16.0%	87.5%	12.5%
Management	73.5%	26.5%	68.8%	31.2%	71.3%	28.7%
Coordination	65.7%	34.3%	66.2%	33.8%	68.4%	31.6%
Supervision	72.0%	28.0%	74.4%	25.6%	75.6%	24.4%
Administrative	54.5%	45.5%	51.9%	48.1%	52.9%	47.1%
Operational	94.8%	5.2%	95.9%	4.1%	96.7%	3.3%
Consolidated	81.4%	18.6%	79.4%	20.6%	80.2%	19.8%

Employees by functional level and age group in 2023

	• Up to 20 years of age	• From 21 to 30 years	• From 31 to 40 years	• From 41 to 50 years	• 51 years and older
Executive Board	0.0%	0.0%	8.7%	39.1%	52.2%
Management	0.0%	0.0%	32.5%	39.8%	27.7%
Coordination	0.0%	6.3%	42.0%	36.4%	15.4%
Supervision	0.0%	5.4%	43.0%	32.3%	19.4%
Administrative	6.2%	32.1%	36.0%	18.2%	7.6%
Operational	0.7%	11.6%	30.6%	30.6%	26.6%
Consolidated	2.2%	16.7%	32.7%	27.6%	20.8%

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

Ratio of women's to men's remuneration by functional level in 2023¹

	• Base salary ²	• Total remuneration ³
Executive Board	108%	108%
Management	97%	96%
Coordination	95%	93%
Supervision	104%	100%
Administrative	93%	91%
Operational ⁴	70%	54%

1. Remuneration is defined on the basis of market research and does not take into account any type of differentiation based on gender, race or any other individual aspect of the employees.

2. Considers the per-contract salary.

3. Considers the per-contract salary and fixed bonuses.

4. Category impacted by the low representation of women (5.19%), which leads to an unbalanced gender distribution among the different jobs and positions grouped for this category.

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

Wilson Sons does not have its own teams assigned to surveillance and property security activities so this service is provided by suppliers, duly qualified in accordance with the applicable licences and legal requirements. In Brazil, the security guard training provided by the Federal Police is compulsory for all professionals in the field and includes a specific human rights module. The training is carried out to qualify professionals who wish to work as security guards, who have to take periodic refresher courses.

GRI Content Index

Statement of use | Wilson Sons S.A. has reported in accordance with the GRI Standards for the period of January 1 to December 31, 2023.
 GRI 1 used | GRI 1: Foundation 2021
 Applicable GRI Sector Standard(s) | Not applicable

GRI Standard/ Other source	Disclosure	Page	Omission			Global Compact	SDG
			Requirement(s) omitted	Reason	Explanation		
General disclosures							
GRI 2 General Disclosures 2021	2-1 Organizational details	11 and 23	-	-	-	-	-
	2-2 Entities included in the organization's sustainability reporting	3	-	-	-	-	-
	2-3 Reporting period, frequency and contact point	3 and 4	-	-	-	-	-
	2-4 Restatements of information	61, 62, 63, 76, 78, 95, 96 and 97	-	-	-	-	-
	2-5 External assurance	3	-	-	-	-	-
	2-6 Activities, value chain and other business relationships	11, 12, 13 and 14	-	-	-	-	-
	2-7 Employees	50 and 93	-	-	-	6	8 and 10
	2-8 Workers who are not employees	85	-	-	-	6	8 and 10
	2-9 Governance structure and composition	24	-	-	-	-	-
	2-10 Nomination and selection of the highest governance body	25	-	-	-	-	5 and 16
	2-11 Chair of the highest governance body	24	-	-	-	-	16
	2-12 Role of the highest governance body in overseeing the management of impacts	24, 31 and 32	-	-	-	-	16
	2-13 Delegation of responsibility for managing impacts	24	-	-	-	-	-
	2-14 Role of the highest governance body in sustainability reporting	3 and 6	-	-	-	-	-
	2-15 Conflicts of interest	25	-	-	-	-	16
	2-16 Communication of critical concerns	94	-	-	-	-	-
	2-17 Collective knowledge of the highest governance body	24, 31 and 32	-	-	-	-	-

GRI Standard/ Other source	Disclosure	Page	Omission			Global Compact	SDG
			Requirement(s) omitted	Reason	Explanation		
GRI 2 General Disclosures 2021	2-18 Evaluation of the performance of the highest governance body	26	-	-	-	-	-
	2-19 Remuneration policies	26	-	-	-	-	-
	2-20 Process to determine remuneration	26	-	-	-	-	-
	2-21 Annual total compensation ratio	94	-	-	-	-	-
	2-22 Statement on sustainable development strategy	8, 9 and 10	-	-	-	-	-
	2-23 Policy commitments	27 and 28	-	-	-	-	-
	2-24 Embedding policy commitments	27 and 28	-	-	-	-	-
	2-25 Processes to remediate negative impacts	29, 30 and 94	-	-	-	-	-
	2-26 Mechanisms for seeking advice and raising concerns	29 and 30	-	-	-	10	16
	2-27 Compliance with laws and regulations	94	-	-	-	-	16
	2-28 Membership associations	94	-	-	-	-	16
2-29 Approach to stakeholder engagement	6, 50, 82	-	-	-	-	-	
2-30 Collective bargaining agreements	94	-	-	-	3	8	
Material topics							
GRI 3 Material topics 2021	3-1 Process to determine material topics	5 and 6	-	-	-	-	-
	3-2 List of material topics	5	-	-	-	-	-

GRI Standard/ Other source	Disclosure	Page	Omission			Global Compact	SDG
			Requirement(s) omitted	Reason	Explanation		
Material topic Climate Change and Energy							
GRI 3 Material topics 2021	3-3 Management of material topics	31, 32, 33, 40, 41, 57, 58, 59, 60, 61, 62, 63, 64, 65, 66, 67, 68, 69, 70, 71, 72 and 73	-	-	-	-	-
GRI 201 Economic performance 2016	201-2 Financial implications and other risks and opportunities due to climate change	57, 58, 59, 67, 68, 69, 70, 71, 72 and 73	-	-	-	7	13
GRI 302 Energy 2016	302-1 Energy consumption within the organization	63	-	-	-	7 and 8	7, 8, 12 and 13
	302-3 Energy intensity	63 and 95	-	-	-	8	7, 8, 12 and 13
	302-4 Reduction of energy consumption	64, 65 and 66	-	-	-	8 and 9	7, 8, 12 and 13
	305-1 Direct (Scope 1) GHG emissions	61 and 62	-	-	-	7 and 8	3, 12, 13, 14 and 15
	305-2 Energy indirect (Scope 2) GHG emissions	61 and 62	-	-	-	7 and 8	3, 12, 13, 14 and 15
GRI 305 Emissions 2016	305-3 Other indirect (Scope 3) GHG emissions	-	Disclosure omitted	Information unavailable/incomplete	Although Wilson Sons carried out a survey of 70% of the indirect scope 3 emissions of the shipyards, Salvador and Rio Grande terminals and towage in 2023, its scope 3 inventory is not yet complete and should be incorporated in the next few years.	7 and 8	3, 12, 13, 14 and 15
	305-4 GHG emissions intensity	62 and 97	-	-	-	8	13, 14 and 15
	305-5 Reduction of GHG emissions	64, 65 and 66	-	-	-	8 and 9	13, 14 and 15

GRI Standard/ Other source	Disclosure	Page	Omission			Global Compact	SDG
			Requirement(s) omitted	Reason	Explanation		
Material topic Safety							
GRI 3 Material topics 2021	3-3 Management of material topics	31, 32, 33, 40, 41, 42, 43, 44, 45 and 46	-	-	-	-	-
	403-1 Occupational health and safety management system	43 and 44	-	-	-	-	8
	403-2 Hazard identification, risk assessment, and incident investigation	43, 45 and 46	-	-	-	-	8
	403-4 Worker participation, consultation, and communication on occupational health and safety	45 and 46	-	-	-	-	8 and 16
GRI 403 Occupational health and safety 2018	403-5 Worker training on occupational health and safety	46	-	-	-	-	8
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	43	-	-	-	-	8
	403-8 Workers covered by an occupational health and safety management system	43	-	-	-	-	8
	403-9 Work-related injuries	43, 46, 100 and 101	-	-	-	-	3, 8 and 16
Material topic Ethics, Transparency and Integrity							
GRI 3 Material topics 2021	3-3 Management of material topics	27, 28, 29, 30, 31, 32, 33, 40 and 41	-	-	-	-	-
	205-1 Operations assessed for risks related to corruption	95	-	-	-	10	16
GRI 205 Anti-corruption 2016	205-2 Communication and training about anti-corruption policies and procedures	28	-	-	-	10	16
	205-3 Confirmed incidents of corruption and actions taken	30	-	-	-	10	16
Material topic Information Security							
GRI 3 Material topics 2021	3-3 Management of material topics	31, 32, 33, 38, 39, 40 and 41	-	-	-	-	-
GRI 418 Customer privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	39	-	-	-	-	16

GRI Standard/Other source	Disclosure	Page	Omission			Global Compact	SDG
			Requirement(s) omitted	Reason	Explanation		
Material topic Economic Impact of Business							
GRI 3 Material topics 2021	3-3 Management of material topics	16, 17, 18, 19, 20, 21, 22, 31, 32, 33, 40, 41, 84, 85 and 88	-	-	-	-	-
GRI 201 Economic performance 2016	201-1 Direct economic value generated and distributed	22	-	-	-	-	8 and 9
GRI 203 Indirect economic impacts 2016	203-1 Infrastructure investments and services supported	16, 17, 18, 20 and 88	-	-	-	-	5, 9 and 11
	203-2 Significant indirect economic impacts	16, 17, 18 and 19	-	-	-	-	1, 3 and 8
GRI 204 Procurement practices 2016	204-1 Proportion of spending on local suppliers	84	-	-	-	-	8
Material topic Diversity, Human Development and Health							
GRI 3 Material topics 2021	3-3 Management of material topics	40, 41, 47, 48, 49, 50, 51, 52, 53, 54, 55 and 56	-	-	-	-	-
GRI 401 Employment 2016	401-1 New employee hires and employee turnover	98	-	-	-	6	5, 8 and 10
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	48	-	-	-	-	3, 5 and 8
	401-3 Parental leave	99	-	-	-	6	5 and 8
GRI 403 Occupational health and safety 2018	403-3 Occupational health services	47	-	-	-	-	8
	403-6 Promotion of worker health	48	-	-	-	-	3
	403-10 Work-related ill health	101	-	-	-	-	3, 8 and 16
GRI 404 Training and education 2016	404-1 Average hours of training per year per employee	52	-	-	-	6	4, 5, 8 and 10
	404-2 Programs for upgrading employee skills and transition assistance programs	50, 51 and 52	-	-	-	-	8
	404-3 Percentage of employees receiving regular performance and career development reviews	101	-	-	-	6	5, 8 and 10
GRI 405 Diversity and equal opportunity 2016	405-1 Diversity of governance bodies and employees	50, 55 and 102	-	-	-	6	5 and 8
	405-2 Ratio of basic salary and remuneration of women to men	102	-	-	-	6	5, 8 and 10
GRI 406 Non-discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	30	-	-	-	6	5 and 8

GRI Standard/ Other source	Disclosure	Page	Omission			Global Compact	SDG
			Requirement(s) omitted	Reason	Explanation		
Material topic Communities and Human Rights							
GRI 3 Material topics 2021	3-3 Management of material topics	27, 28, 40, 41, 86, 87, 88, 89, 90 and 91	-	-	-	-	-
GRI 407 Freedom of association and collective bargaining 2016	407-1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	28	-	-	-	3	8
GRI 408 Child labor 2016	408-1 Operations and suppliers at significant risk for incidents of child labor	28	-	-	-	5	8 and 16
GRI 409 Forced or compulsory labor 2016	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	28	-	-	-	4	8
GRI 410 Security practices 2016	410-1 Security personnel trained in human rights policies or procedures	102	-	-	-	1	16
GRI 413 Local communities 2016	413-1 Operations with local community engagement, impact assessments, and development programs	87 and 88	-	-	-	1	-
	413-2 Operations with significant actual and potential negative impacts on local communities	87	-	-	-	1	1 and 2
Material topic Protection of Biodiversity and Coastal Ecosystems							
GRI 3 Material topics 2021	3-3 Management of material topics	40, 41, 74, 79 and 80	-	-	-	-	-
GRI 304 Biodiversity 2016	304-1 Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	96	-	-	-	8	6, 14 and 15
	304-2 Significant impacts of activities, products, and services on biodiversity	79 and 80	-	-	-	8	6, 14 and 15

GRI Standard/ Other source	Disclosure	Page	Omission			Global Compact	SDG
			Requirement(s) omitted	Reason	Explanation		
Material topic Water, Waste and Effluents							
GRI 3 Material topics 2021	3-3 Management of material topics	40, 41, 74, 75, 76, 77 and 78	-	-	-	-	-
GRI 303 Water and effluents 2018	303-1 Interactions with water as a shared resource	77 and 78	-	-	-	8	6 and 12
	303-2 Management of water discharge-related impacts	77 and 78	-	-	-	8	6
	303-3 Water withdrawal	78 and 95	-	-	-	7 and 8	6
	303-4 Water discharge	78 and 96	-	-	-	7 and 8	6
	303-5 Water consumption	77, 78 and 95	-	-	-	8	6
GRI 306 Waste 2020	306-1 Waste generation and significant waste-related impacts	75 and 76	-	-	-	8	3, 6, 11 and 12
	306-2 Management of significant waste-related impacts	75 and 76	-	-	-	8	3, 6, 11 and 12
	306-3 Waste generated	75 and 76	-	-	-	8	3, 11 and 12
	306-4 Waste diverted from disposal	75, 76 and 97	-	-	-	8	3, 11 and 12
	306-5 Waste directed to disposal	75, 76 and 97	-	-	-	8	3, 11 and 12
Material topic Engaging the Value Chain in Sustainability							
GRI 3 Material topics 2021	3-3 Management of material topics	40, 41, 81, 82, 83, 84 and 85	-	-	-	-	-
GRI 308 Supplier environmental assessment 2016	308-2 Negative environmental impacts in the supply chain and actions taken	85	-	-	-	8	-
GRI 414 Supplier social assessment 2016	414-2 Negative social impacts in the supply chain and actions taken	85	-	-	-	2	5, 8 and 16

WILSON SONS

Praia de Botafogo, 186, 4º andar Rio
de Janeiro, RJ, Brasil
sustentabilidade@wilsonsons.com.br



Wilson, Sons