

Sustainability Report 2025



VERIFIED
BV ESG 360



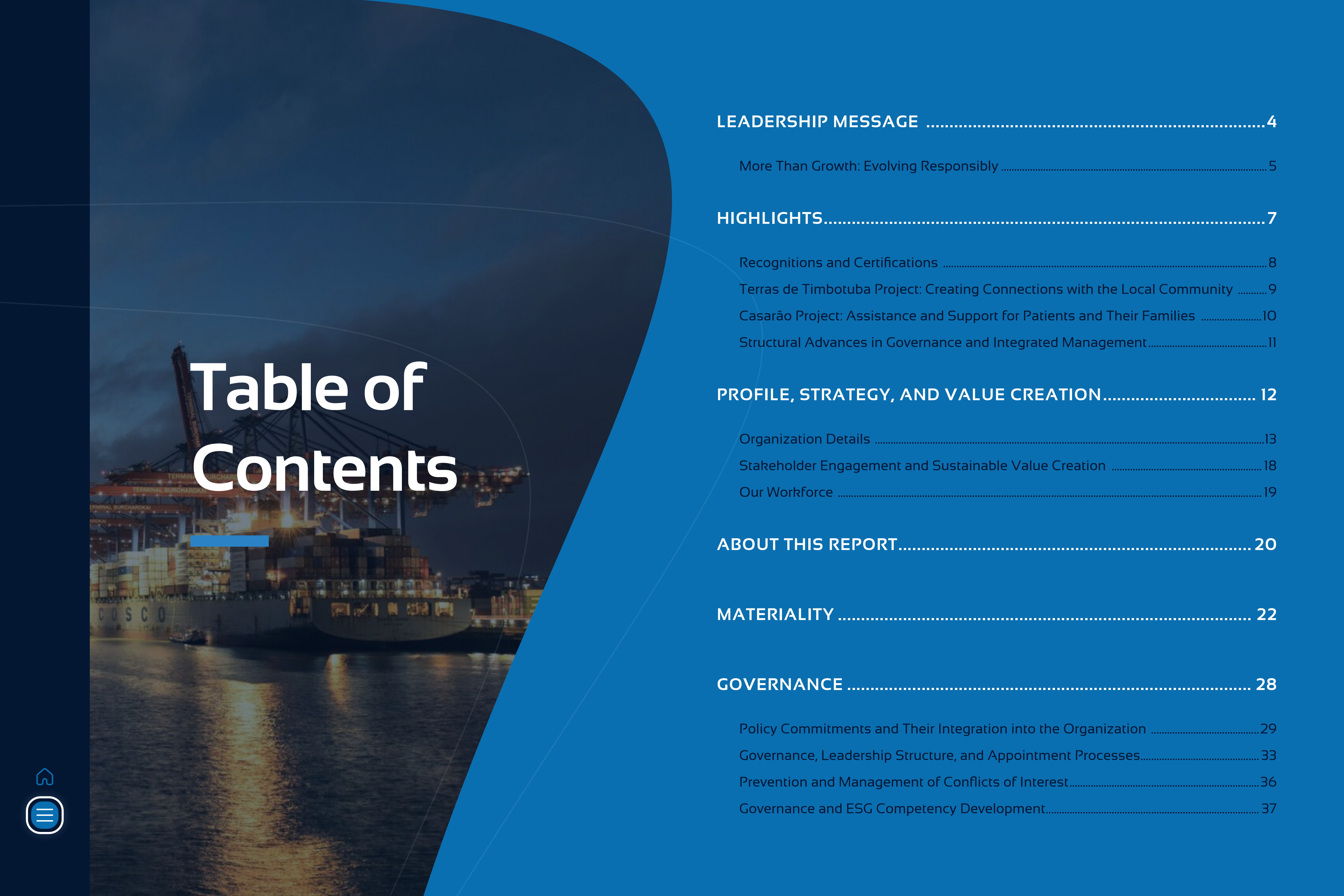


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Leadership Message



More Than Growth: Evolving Responsibly

GRI 2-22

At Shipping Protection, we believe that growth goes beyond expanding operations—it means evolving with **responsibility, integrity, and purpose**. It is with this vision that we are shaping the company's future for the next five to ten years: we aim to be recognized as a benchmark in the Brazilian maritime-port sector for integrated sustainable ship agency solutions, consolidating our nationwide operations through operational excellence, transparency, and a high level of service customization.

This journey includes expanding our operations to also meet the demands of charterers, while continuing to strengthen our relationships with shipowners. More than simply growing, we seek to grow in a **structured, consistent manner aligned with the industry's best practices**.

Sustainability is at the core of this strategy. For us, it is not a peripheral concept but a guiding principle that drives decisions, directs investments, and shapes the way we operate. In Brazil, this translates into process optimization and the strengthening of responsible partnerships. In the international arena, it represents a competitive advantage that connects us to the global requirements and trends of the maritime sector. We understand sustainability as the creation and protection of value: it drives efficiency, reduces costs, strengthens our reputation, and, at the same time, prepares us to address regulatory, environmental, and reputational risks.

Our decision-making is guided by **material topics** that reflect both our impacts and the expectations of our stakeholders. These topics guide priorities, resource allocation, and the development of solutions, ensuring that every step we take is aligned not only with our business objectives but also with our commitment to responsible, long-term performance.

We know that there is **no sustainable growth without strong governance**. Therefore, we continuously invest in process standardization, strengthening internal controls, and adopting best practices that ensure the quality, compliance, and integrity of our operations.

We operate in a complex and challenging sector characterized by stringent regulatory requirements, demands for operational safety, and the constant need for integrity in institutional relationships. In light of this environment, we have structured our operations based on an **Integrated Management System (IMS)**, which brings together:



This commitment is reinforced by initiatives and recognitions of which we are proud, such as our certification as a Certified **B Corporation**, the **BV ESG 360** certification, and our participation in the **United Nations Global Compact**, in addition to our involvement in initiatives such as **Impacto Amazônia** and **Action Against Corruption**. More than certifications, these commitments reflect the way we have chosen to operate.

We also recognize the challenges surrounding us. Among them are the risks associated with the supplier chain, integrity in relationships with stakeholders, and the socio-environmental impacts of our operations. These risks are monitored in a structured manner



More Than Growth: Evolving Responsibly

GRI 2-22

and integrated into our **Corporate Risk Matrix**, with continuous oversight by leadership, ensuring informed and responsible decision-making.

In the territories where we operate, our commitment goes beyond our operations. We respect **human rights**, value local communities, and seek to contribute to **sustainable development**. The future Shipping Protection Private Natural Heritage Reserve (RPPN), in Timbotuba, Alcântara, symbolizes this vision: an institutional project that combines biodiversity conservation, environmental education, and the creation of opportunities, promoting shared value between environmental protection and quality of life.

PROJECT UNDER DEVELOPMENT

SHIPPING PROTECTION
PRIVATE NATURAL HERITAGE
RESERVE (RPPN)

Timbotuba, Alcântara — MA

Biodiversity conservation

Environmental education

Creating opportunities

Ethics is a non-negotiable value. We uphold our organizational culture through clear principles of integrity, transparency, and respect, supported by robust policies, governance mechanisms, and an independent Whistleblowing Channel. We adopt a zero-tolerance approach toward any improper practice, reaffirming our commitment to fair and responsible relationships.

We believe that it is people who make all of this possible. Therefore, we value our employees, invest in their development, and foster a collaborative and healthy work environment. In an industry facing a shortage of qualified labor, developing, engaging, and retaining talent is a strategic priority that underpins the quality and consistency of our deliverables.

In the environmental field, we continue to advance with responsibility and ambition.



EMISSIONS INVENTORY

SCOPES 1, 2, AND 3

Complete inventory completed.



TARGET · DIRECT EMISSIONS

NET ZERO BY 2027

Commitment established.

At the same time, we have structured a biodiversity agenda with clear goals and indicators, reinforcing our commitment to ecosystem conservation.

We are also advancing in **supply chain management**, with the objective of progressively incorporating ESG criteria into the selection and monitoring of partners, strengthening transparency, ethics, and responsibility throughout the entire value chain.

Our ESG governance is constantly evolving, with the direct involvement of senior leadership and the work of an ESG Committee that guides and oversees our initiatives.

Dialogue with our stakeholders is continuous and essential. It is through this dialogue that we understand expectations, strengthen relationships, and improve our performance. This process has guided our decisions and contributed to more aligned, transparent, and legitimate management.

Over the years, we have prioritized operational consolidation and the development of strong relationships. Now, we are taking a step further: we are committed to expanding our communication, making it more structured, transparent, and aligned with best practices. We want to share not only what we do, but also **how we do it—and why**.

We aspire to gradually and consistently become a benchmark for sustainability in the maritime-port sector. This is a path that requires discipline, continuous improvement, and consistency between words and actions—and we are committed to every stage of this journey.

We will continue moving forward with this purpose, strengthening our governance, structuring our ESG practices, developing our teams, and expanding our responsible performance. More than results, **we seek to generate lasting value**.

But we know that this journey is only possible through collaboration. Therefore, we reaffirm our commitment to our employees, clients, partners, and regulators: **together, we will build a more ethical, efficient, and sustainable sector**.



Kledilton Cutrim Pinto
CEO

Highlights



Recognitions and Certifications

In 2025, Shipping Protection became a **Certified B Corporation** (the first ship agency to achieve this certification), joining a community of companies that meet high standards of social and environmental performance, transparency, and accountability.

During the same period, the company also achieved the **BV ESG 360 Certification**, a certification issued by **Bureau Veritas** that recognizes the maturity of ESG management and alignment with international best practices.

The certifications were granted following audit processes conducted by independent organizations, which assessed the company's corporate **policies, processes, and practices across the environmental, social, and governance (ESG) dimensions**.

These two recognitions reinforce Shipping Protection's strategy of strengthening its internal standards and consolidating a culture of responsible governance throughout its operations in Brazil and abroad. The company is also a signatory to the United Nations (UN) Global Compact and develops initiatives related to ethics, sustainability, and human development.



Shipping Protection’s leadership at Encontro+B Amazônia 2025, an event focused on sustainable development and positive impact.

Terras de Timbotuba Project: Creating Connections with the Local Community

The **Terras de Timbotuba Project** is part of the portfolio of **socio-environmental initiatives** supported by Shipping Protection, reflecting the company's commitment to **sustainable development** and the **strengthening of local communities**. The initiative is guided by the **appreciation of traditional knowledge**, the promotion of social inclusion, and the creation of income-generating opportunities, while respecting the cultural and territorial dynamics of the regions in which it operates.

Developed through dialogue and direct engagement with local communities, the project seeks to foster local autonomy by supporting productive activities, capacity building, and the promotion of community entrepreneurship, while also encouraging cultural and educational initiatives. At the same time, it contributes to the preservation of local identities and the sustainable use of natural resources, **promoting a balanced relationship between economic development and environmental conservation**.

Aligned with Shipping Protection's ESG strategy, the Terras de Timbotuba Project reinforces the company's role in the social pillar by promoting positive impacts on the communities associated with its areas of operation, and in the environmental pillar by encouraging sustainable practices and stewardship of the territory. The initiative also strengthens relationships with local stakeholders, consolidating an approach guided by responsibility, respect, and the creation of shared value over time.



Shipping Protection team members and representatives of the local community gathered at the Terras de Timbotuba Project.



Casarão Project: Assistance and Support for Patients and Their Families

Created with the purpose of **providing support to people from the interior of Maranhão who travel to São Luís for medical treatment**, especially cancer treatment, the **Casarão Project**, carried out in partnership with **Casa de Apoio Viver** (an organization that provides support to people undergoing medical treatment), is part of Shipping Protection's social responsibility agenda.

The initiative provides free lodging and meals for patients and their family members in a renovated former hotel located in the **Historic Center of the state capital**, helping to reduce the **financial and emotional burden** faced by these individuals during times of vulnerability.

By consolidating the Casarão Project, Shipping Protection reaffirms its commitment to the community of Maranhão, integrating business development and social responsibility through continuous and structured action.



A record of the care and social support provided to families through the Casarão Project.

Structural Advances in Governance and Integrated Management

In 2025, Shipping Protection made significant progress in consolidating its **corporate governance**, strengthening the pillars that support ethical, transparent operations aligned with **international best practices**. The period was marked by the implementation and maturation of a robust set of **institutional policies and procedures** that now guide all company operations in an integrated manner.

Among the main advances, the following stand out:



Integrated Management System (IMS)

Formalized and expanded, the **IMS** organizes processes, responsibilities, and guidelines on essential topics such as ethics, human rights, risk management, sustainability, diversity, privacy, and relationships with public authorities. This regulatory framework, approved by the **Executive Board**, has become the foundation for strategic decision-making and for conducting the company's operations in Brazil and abroad.



Compliance Program

Strengthened with more rigorous mechanisms for the **prevention, detection, and response to integrity risks**. The company expanded its due diligence processes, strengthened internal controls, and enhanced team training on topics such as ethics, anti-corruption, and responsible conduct.



Whistleblowing Channel

Implemented with operations managed by an **external provider**, ensuring confidentiality, impartiality, and the structured handling of reports—an essential step toward consolidating a **culture of integrity and trust**.

These advances reflect Shipping Protection's commitment to modern, responsible governance guided by international standards. By integrating policies, processes, and control mechanisms into a single, coherent system, the company strengthens its management capabilities, enhances transparency, and consolidates the foundations for sustainable growth aligned with the expectations of its stakeholders.



Corporate routine and integrated work at Shipping Protection headquarters.

Profile, strategy, and value creation

Organization Details

GRI 2-1 · GRI 2-6 · GRI 2-28

LEGAL NAME

Shipping Protection Serviços Marítimos Ltda.

TRADE NAME

Shipping Protection Ship Services

FOUNDED

May 27, 2009

HEADQUARTERS

São Luís, Maranhão

LEGAL STRUCTURE

Privately Held Limited Liability Company

OWNERSHIP STRUCTURE

Sole Founder and Managing Partner*

The ownership structure consists of shares held entirely by this partner, who is responsible for the management and legal representation of the organization, as provided for in the company's Articles of Association.

Since its founding, the company has been engaged in providing **specialized maritime and port services** as part of the **global maritime transportation value chain**. Its primary economic activity is **ship agency services**, complemented by integrated services aimed at **optimizing maritime operations**, contributing to the efficiency, safety, and regulatory compliance of port activities.



Organization Details

GRI 2-1 · GRI 2-6 · GRI 2-28

MARITIME AGENCY SERVICES: VESSEL ATTENDANCE

The maritime agent acts on behalf of the shipowner, coordinating all services to ensure efficiency and compliance.

STEP 1

Port call scheduling
and arrival notification

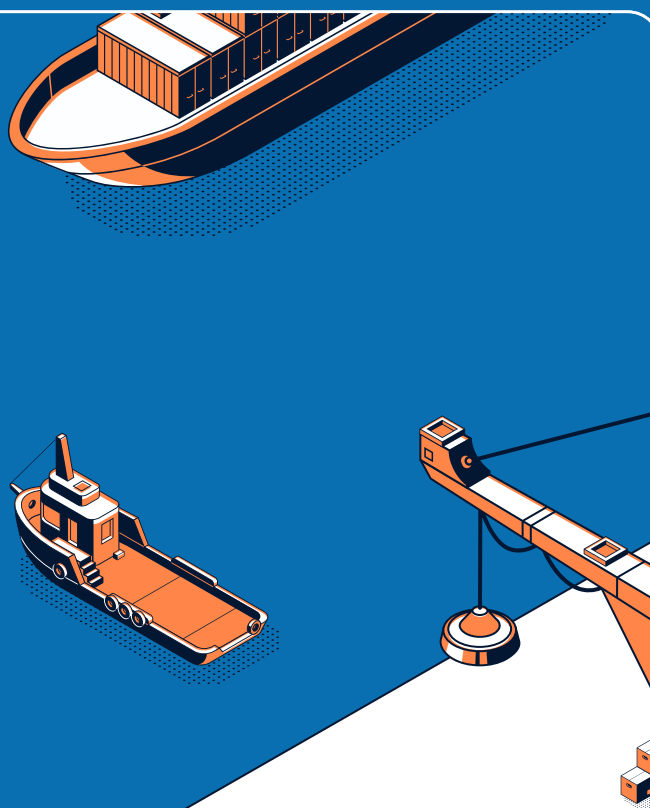
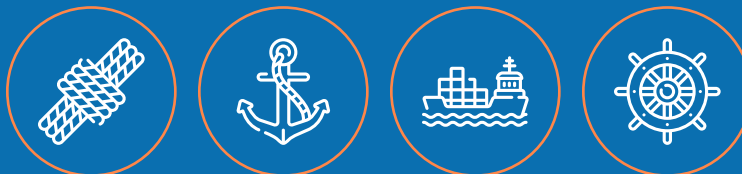
Scheduling the vessel's arrival and prior communication with the port.



STEP 2

Pilotage, tugboats,
and mooring

Coordination of operations for safe docking.



STEP 3

Port clearance
and authorizations

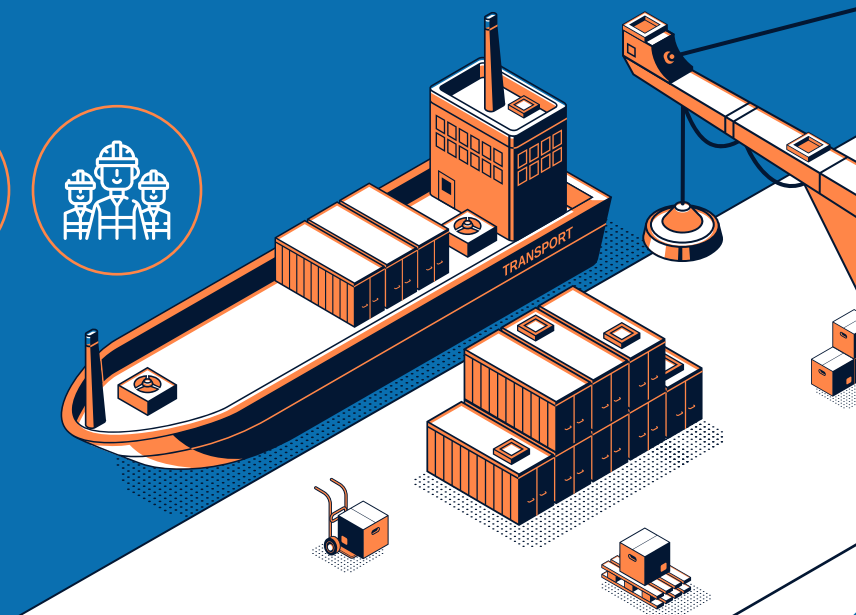
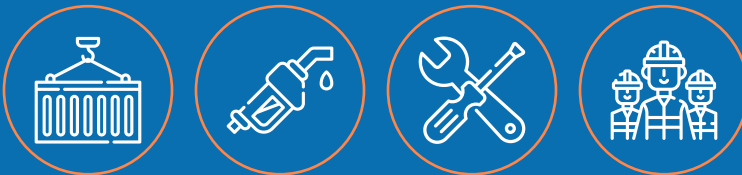
Obtaining permits and authorizations from the port authorities.



STEP 4

Cargo operations,
bunkering, and repairs

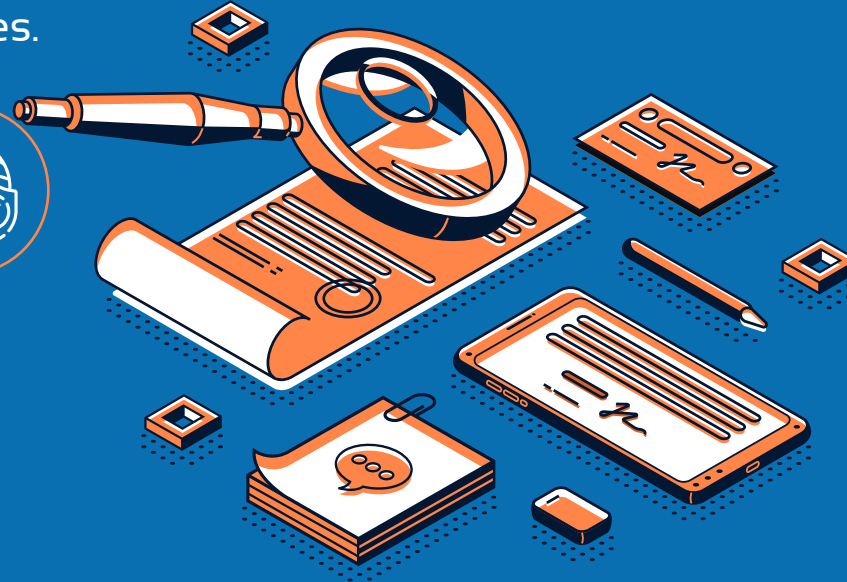
Cargo operations, crew changes, supply delivery, and repairs.



STEP 5

Documentation and clearances

Preparation of documentation and formalities with the Port Authority, Customs, and other relevant agencies.



STEP 6

Settlement of charges
and final report

Completion of the port call, payment of charges, and issuance of the final report.



Organization Details

GRI 2-1 · GRI 2-6 · GRI 2-28

MARITIME AGENCY SERVICES: CARGO ATTENDANCE

Representation of the cargo owner's interests, ensuring compliance, efficiency, and control at every stage of the port call.

STEP 1

Initial Representation

Interaction with the maritime agent and coordination with the shipowner, authorities, and operational agents.



STEP 2

Loading Coordination

Monitoring the vessel's arrival, berthing, and pilotage.



STEP 3

Operations Supervision

Monitoring loading and unloading operations, verifying compliance and any cargo damage.



STEP 4

Documentation and Clearances

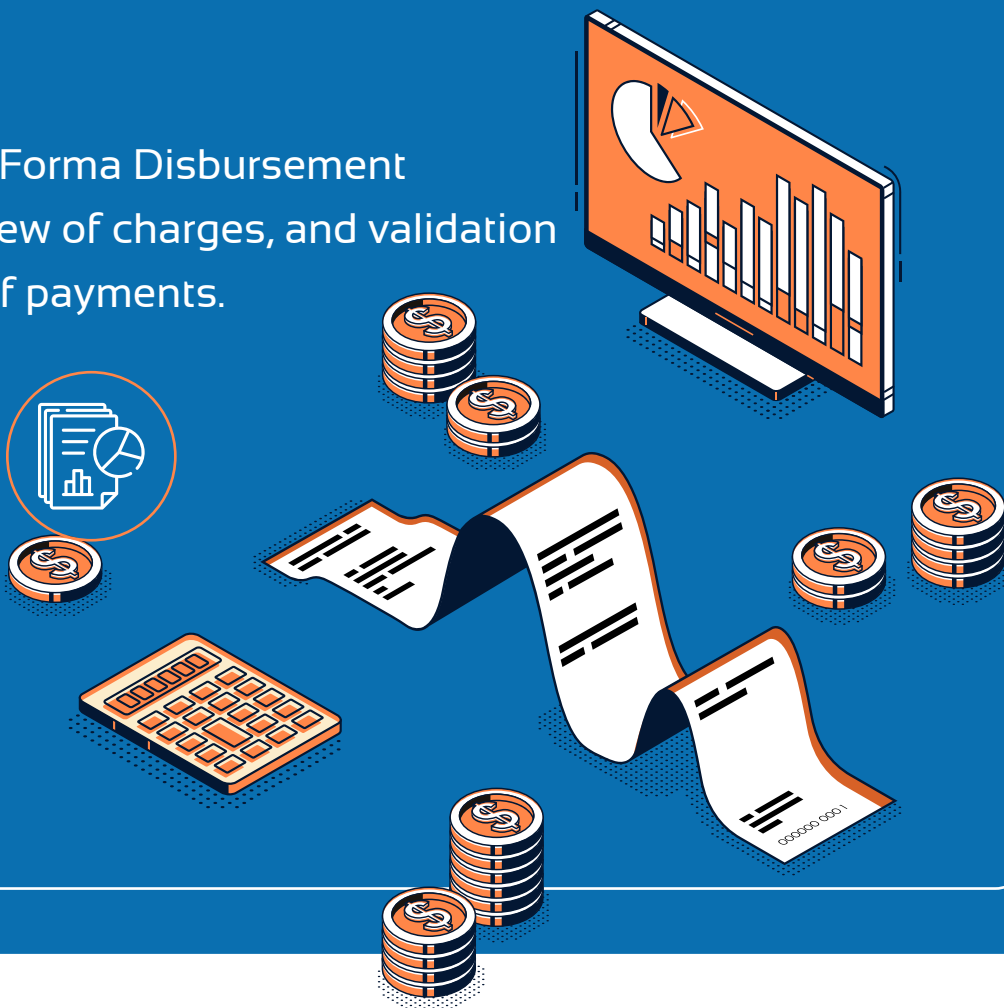
Management of the Bill of Lading (B/L), customs formalities (Federal Revenue Service, Port Authority, Anvisa, etc.).



STEP 5

Cost Control

Analysis of the Pro Forma Disbursement Account (PDA), review of charges, and validation and management of payments.



FINAL RELEASE

Delivery of the cargo, issuance of closing reports, and account settlement.



Organization Details

GRI 2-1 · GRI 2-6 · GRI 2-28

The company operates nationally and internationally, with an operational presence in several Brazilian ports and overseas locations, providing direct support to maritime operations and serving shipowners, operators, and other stakeholders across the global logistics chain.

INTERNATIONAL

Panamá

INTERNATIONAL

Colômbia

BRAZIL

São Luís · MA

Belém · PA

Itaguaí · RJ

Manaus · AM

Paranaguá · PR

Santos · SP

Vitória · ES

INTERNATIONAL

Índia



During the reporting period, no significant structural changes were recorded in the organization's core activities, the configuration of its value chain, or its business relationships. The nature of the services provided, the profile of clients served, the supplier base, and institutional relationships remained consistent compared with the previous reporting period.

Throughout its history, Shipping Protection has consolidated an approach based on the principles of corporate responsibility, integrating governance, sustainability, and social impact practices into its business strategy. The company is institutionally affiliated with representative organizations in the maritime sector, including the Maranhão Shipping Agencies Union (Syngamar) and the Rio de Janeiro State Maritime Shipping Agencies and Related Activities Union.

This participation is institutional and technical in nature, involving engagement in the sector's collective discussions and positions on an equal basis with the other member organizations. There are no financial contributions beyond the mandatory basic membership fees, nor any additional payments for political or advocacy purposes.

The relationship with these organizations is intended to monitor regulatory matters, strengthen the sector, and exchange technical information relevant to the company's activities.

Its value chain is structured through the integration of suppliers, internal operations, and clients:

↑ UPSTREAM LINK

Suppliers and Service Providers

They directly support the execution of maritime and logistics operations, including logistics and transportation companies, port operators, technical support and repair providers, suppliers of provisions and fuel, medical services and crew assistance providers, as well as technology companies and specialized consulting firms. These partners are engaged according to the operational requirements of each assignment.

↓ DOWNSTREAM LINK

Customers and Partners

They directly receive the services provided, including shipowners, vessel operators, ship managers, charterers, and companies involved in crew management and maritime operations. These stakeholders use the company's services to enable port calls, logistics operations, and activities associated with maritime transportation.



Organization Details

GRI 2-1 · GRI 2-6 · GRI 2-28

MISSION

“To protect people, clients, and the environment through responsible and sustainable ship agency services.”

VISION

We aim to be globally recognized by 2030 as a benchmark in ship agency services, distinguished by our socio-environmental responsibility. Our commitment is to consistently exceed expectations for quality and sustainability, going beyond the mere servicing of vessels. We aspire to be leaders in innovation and responsibility within the industry by fully integrating ESG (Environmental, Social, and Governance) practices into all of our operations. We are dedicated to promoting environmental conservation through the creation of a Private Natural Heritage Reserve (RPPN – Reserva Particular do Patrimônio Natural) on company-owned land within the Amazon biome of Maranhão, and to developing an innovative school that provides quality education for children and adolescents in the rural area of Alcântara, Maranhão. Our vision is to shape a future in which business and environmental responsibility go hand in hand, benefiting not only the maritime industry but also the communities and natural environments we impact. We are committed to adhering to the United Nations Global Compact, reinforcing our commitment to sustainability and ethics on a global scale.

VALUES



Integrity and Transparency

Commitment to honesty and clarity in all interactions and decisions, strengthening the trust of clients, partners, and employees.



Equality and Diversity

Promote an inclusive and diverse work environment where all people are valued and treated with respect and fairness, regardless of gender, age, or cultural background.



Operational Excellence

Ensure superior quality in all services provided by continuously pursuing improvement and innovation to exceed clients' expectations.



Social Responsibility

Active engagement in social initiatives that benefit local communities and society as a whole, reflecting the company's commitment to social well-being.



Rapid and Efficient Response

Ensure an agile and effective response to clients' needs and market changes, maintaining the company's efficiency and competitiveness.



Environmental Sustainability

Commitment to environmental protection throughout all operations, minimizing environmental impact and promoting sustainable practices in line with the preservation of the planet.



Pay Equity

Ensure pay equity between men and women, promoting equality and fairness in the workplace.



Stakeholder Engagement and Sustainable Value Creation

GRI 2-29

Transparent and continuous dialogue with different stakeholder groups is an essential part of the way the company conducts its business and improves its practices. More than a one-time initiative, stakeholder engagement is integrated into operational routines and governance, enabling the company to understand expectations, strengthen relationships of trust, and support more responsible and sustainable decision-making.

These relationships are structured and ongoing, guided by criteria such as relevance, influence, impact, and criticality to the business, and are managed by the responsible departments according to the nature of each interaction. The information generated through these processes is documented, consolidated, and, when appropriate, reported to leadership.

The identification and prioritization of stakeholders are carried out through a formal mapping process incorporated into the Management System and the ESG assessment, based on criteria such as:

Nature of the Relationship

Level of Operational Dependence

Exposure to Regulatory and Reputational Risks

Actual or Potential Impacts

This process is reviewed periodically and guides the company's relationship strategies.

The main categories of engaged stakeholders include employees and other workers, clients (especially shipowners and companies served through ship agency services), suppliers and service providers, public agencies and regulatory authorities, local communities, and institutional partners and industry initiatives.

Given the company's current ownership structure, there are no formal relationships with external shareholders or institutional investors during the reporting period.

Engagement takes place through multiple channels, combining operational routines with formal communication and listening mechanisms, such as meetings with clients and suppliers, satisfaction surveys, internal communication with employees, interaction with public authorities, and an independent Whistleblowing Channel, which ensures confidentiality and the structured handling of reports. These mechanisms enable two-way communication, active listening, and feedback to stakeholders.

The contributions received are used to:



Identify expectations and perceptions regarding performance, ethics, compliance, and sustainability;



Anticipate and mitigate operational, reputational, and regulatory risks;



Improve internal processes and practices throughout the value chain;



Support strategic decision-making and the review of corporate policies;



Monitor client satisfaction and the internal work environment;



Incorporate contributions into the process of defining and managing material topics.

Engagement activities are conducted by internal departments—such as People Management, Operations, Administrative-Financial, and the ESG Coordination—with the allocation of human resources within their regular responsibilities, without an exclusive budget dedicated to this subject. In specific processes, such as ESG assessments and certification processes, engagement may be supported by independent consulting firms, ensuring greater impartiality and broader stakeholder input.

To ensure the quality of these relationships, the company adopts principles of transparency, accessibility of information, and respect for stakeholders, including confidentiality, non-retaliation, and freedom of expression. These commitments are reflected in the Code of Ethics, the Human Rights Respect Statement, and the guidelines applicable to the value chain, which also establish contractual expectations for suppliers and partners.

Whenever applicable, stakeholder engagement takes place before the consolidation of significant strategic decisions, especially in structured processes, allowing the contributions received to influence adjustments, improvements, and the continuous evolution of management practices.

Our Workforce

GRI 2-7 · GRI 2-8

Shipping Protection's employment model is based on formal employment relationships, ensuring that all labor relationships are established in compliance with the labor legislation in force in the locations where the company operates. This approach reinforces the company's commitment to stable, transparent employment relationships aligned with best practices in people management.

All professionals performing activities under Shipping Protection's operational control have a direct employment relationship with the company, under permanent employment contracts and full-time work schedules. This structure contributes to the predictability of employment relationships, the continuity of operations, and the strengthening of the bond between the organization and its employees.

i During the reporting period, the company did not employ temporary, intermittent, zero-hour, or part-time employees.

Geographic Distribution of Employees



Employees are distributed across different regions of the country, reflecting the organization's presence in strategic locations for its operations.

Location	Women	Men	Total
Northeast			
São Luís (MA)	7	5	12
Alcântara (MA)	—	3	3
Southeast			
Cariacica (ES)	2	—	2
Vila Velha (ES)	1	1	2
Vitória (ES)	—	1	1
Itaguaí (RJ)	—	1	1
Santos (SP)	—	1	1
São Paulo (SP)	—	1	1
North			
Belém (PA)	—	1	1
South			
Paranaguá (PR)	—	1	1
Total	10	15	25



i During the reporting period, no significant fluctuations in the number of employees were observed. The organization maintained a stable workforce throughout the reporting period, with no material changes resulting from restructurings, seasonal events, or operational changes. The information presented covers all employees performing work for the entities included within the scope of the Sustainability Report.

About This Report



About This Report

GRI 2-2 · GRI 2-3 · GRI 2-4 · GRI 2-5

This Sustainability Report marks the first year in which Shipping Protection has structured and disclosed its environmental, social, and governance (ESG) practices. This milestone represents a significant step forward in the company's journey by consolidating guidelines, processes, and commitments that strengthen transparency, responsible management, and long-term value creation.

By launching this reporting cycle, Shipping Protection establishes the foundation for the continuous monitoring of its sustainability performance, expanding dialogue with its stakeholders and contributing to an increasingly consistent approach guided by best practices.

Shipping Protection's sustainability reporting covers exclusively the company's own legal entity, including all of its operations and operational bases in Brazil and abroad.

The organization has no subsidiaries, controlled companies, joint ventures, affiliates, or equity interests in other entities. Therefore, the scope of this report fully corresponds to the company's legal and operational structure. The information presented, including financial information, reflects all activities conducted directly by Shipping Protection in its markets of operation.

REPORTING PERIOD

JAN 1 – DEC 31, 2025

In alignment with the company's fiscal and financial year.

REPORTING FREQUENCY

ANNUAL

Starting with this reporting cycle.

The document includes information on:

Corporate governance

Ethics and integrity

Relationships with stakeholders

People management

Environmental pillar

Social pillar

Starting with this reporting cycle, Shipping Protection will adopt an annual reporting frequency for the disclosure of its ESG information. As this is the organization's first reporting cycle, this Sustainability Report has not been subject to independent external assurance.

During the reporting period, Shipping Protection did not restate any information disclosed in previous reporting periods, as this report corresponds to the organization's first structured reporting cycle prepared in accordance with the **GRI 2021 Standards**.

For inquiries or requests for additional information regarding the content presented, Shipping Protection provides the following institutional contact channel:



esg-br@shipping-protection.com

ESG Coordination



Shipping Protection employees, from left to right: Franciane Mendes (Administrative and Financial Manager), Kledilton Pinto (Executive Director), and Renato Lemos (ESG Coordinator).



Materiality

Materiality

GRI 3-1 · GRI 3-2

Shipping Protection defined its material topics through a structured process of identifying and assessing impacts, considering its activities, business relationships, and the context in which it operates within the maritime-port sector. The process began with an analysis of the organization's operating model, characterized by predominantly administrative operations, extensive interaction with public authorities, dependence on service providers, and direct relationships with communities located in socio-environmentally sensitive territories, particularly in areas surrounding the future Private Natural Heritage Reserve (RPPN).

The identification of impacts considered both actual and potential effects across the social, environmental, and governance dimensions. Direct impacts arising from the company's own operations and indirect impacts associated with its value chain, including suppliers, service providers, and partners, were analyzed. The process was also based on internal evidence, such as documentary records, existing institutional practices, and thematic assessments conducted by different areas of the company.

Based on this initial assessment, a set of ESG-related topics was identified and subsequently analyzed with regard to their strategic relevance and the magnitude of their associated impacts.

The prioritization of impacts was carried out based on qualitative criteria aligned with the Global Reporting Initiative (GRI) guidelines, considering the severity of negative impacts—assessed according to their scope, intensity, and potential for mitigation—as well as the potential to generate positive impacts for people, communities, and institutional governance. Regulatory, reputational, and operational risks associated with the maritime-port sector were also considered, in addition to Shipping Protection's ability to influence, mitigate, or enhance impacts through its direct decisions or its role within the value chain.



View of the Port of Itaqui facilities, located in São Luís, Maranhão.

Materiality

GRI 3-1 · GRI 3-2

Impact analysis by percentiles: high- and medium-significance impacts - Top 10% and Top 20%

Topic	Impact	Probability (impact occurrence)	Magnitude (reversibility · extent · intensity)	Score (prob. × magn.)
Community relations and local development	+ Increase in job creation and strengthening of the local economy through the hiring of local service providers and suppliers.	4	12 medium	48
	+ Improvement in the living conditions of local communities as a result of strengthening social investment initiatives promoted by organizations in civil society.	3,2	12 medium	38,4
Ethics, integrity, and compliance	- Occurrence of corruption practices involving companies in the public and private sectors, causing harm to public trust.	2	15 high	30
Attraction, development, and retention of employees	+ Strengthening the professional growth of employees through expanded internal opportunities and access to structured training programs.	4	5 low	20
Climate change	- Accumulation of greenhouse gases (GHG) in the atmosphere due to direct and indirect emissions from the company's value chain – Scope 3.	4	4 low	16
Attraction, development, and retention of employees	+ Improvement in employees' quality of life through the provision of structured benefits, adequate infrastructure, and a safe work environment.	3,2	5 low	16
Biodiversity and ecosystems	+ Conservation of biodiversity through the preservation of fauna, flora, and ecosystems. (e.g.: Private Natural Heritage Reserve (RPPN) in Alcântara - MA).	3,2	4 low	12,8
Health and well-being	+ Strengthening employees' physical and emotional health through institutional practices aimed at promoting well-being.	3,2	4 low	12,8
Climate change	- Accumulation of greenhouse gases (GHG) in the atmosphere due to direct and indirect emissions under the company's operational control – Scope 1 (e.g.: use of fossil fuels in generators and the company's own fleet) and Scope 2 (e.g.: electricity consumption in operational facilities).	3	4 low	12
Health and well-being	- Harm to employees' well-being and mental health due to extended working hours, lack of work-life balance, and/or unhealthy work environments.	1,5	8 medium	12
Supply chain management	- Harm to the health, safety, and quality of life of workers and communities, in addition to environmental degradation, due to suppliers with socioenvironmental criteria.	1,5	8 medium	12



Top 10% = High-relevance impacts, with scores equal to or above the defined threshold (16), resulting from the calculation of probability × magnitude.



Top 20% = Medium-relevance impacts, with scores equal to or above the defined threshold (12), resulting from the calculation of probability × magnitude.

Probability scale:
0.4 to 4.

Magnitude scale:
1 to 21.

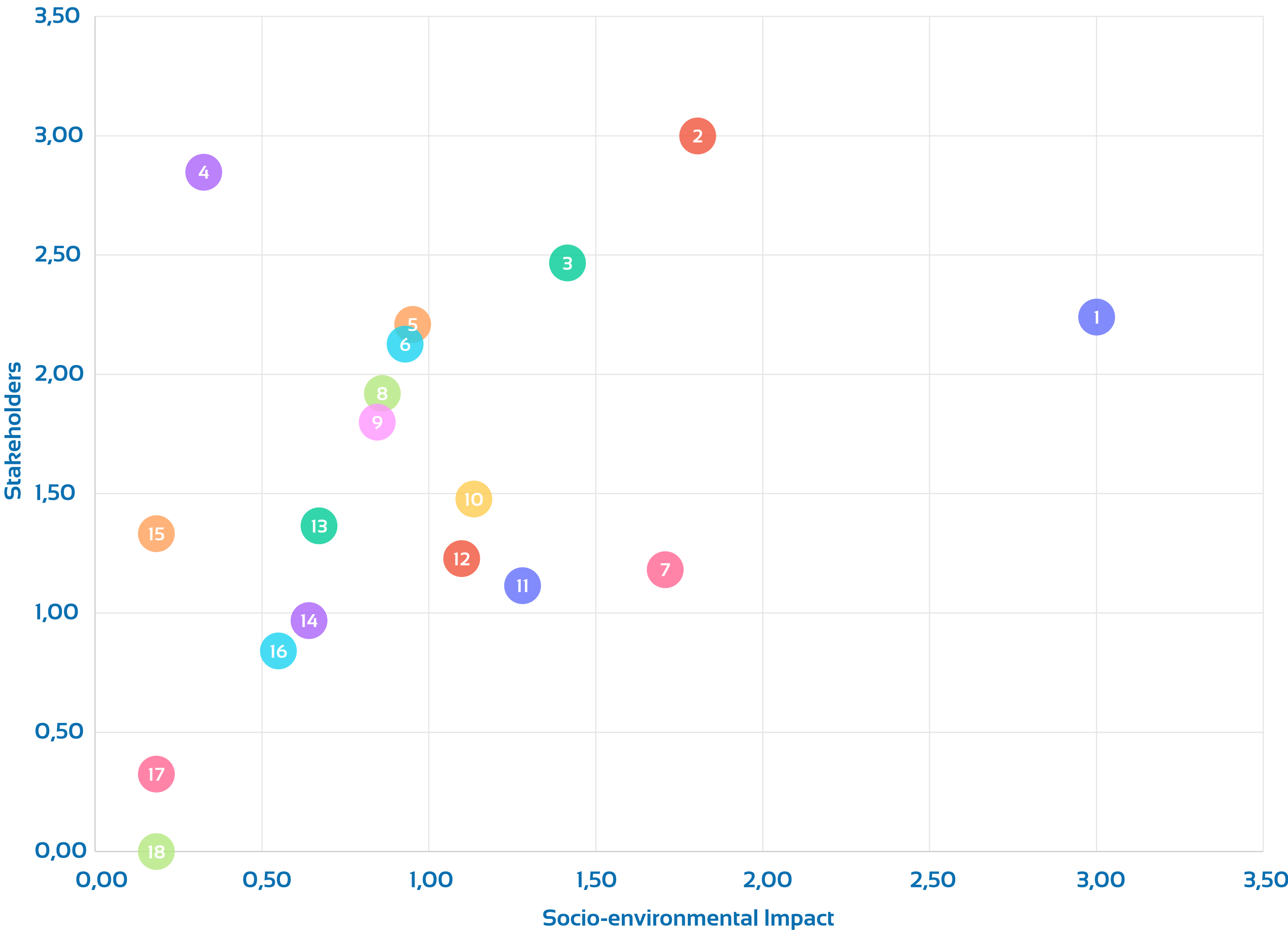
Magnitude classification:

- Low: 1.0 to 7.0
- Medium: > 7.0 to 14.0
- High: > 14.0 to 21.0

Materiality

GRI 3-1 · GRI 3-2

Shipping Protection Materiality Matrix



Material Topics

- 1 Community engagement and local development
- 2 Ethics, integrity, and compliance
- 3 Health and well-being
- 4 Occupational health and safety
- 5 Service quality and safety
- 6 Transparency and customer relations
- 7 Climate change
- 8 Innovation and technology
- 9 Diversity, inclusion, and equity
- 10 Supply chain management
- 11 Employee attraction, development, and retention
- 12 Biodiversity and ecosystems
- 13 Cybersecurity, privacy, and data security
- 14 Energy efficiency
- 15 Waste and tailings management
- 16 Government relations and advocacy
- 17 Air quality
- 18 Water and effluent management

Materiality

GRI 3-1 · GRI 3-2

As a result of this process, seven material topics were defined for the 2025 sustainability cycle:

Topics	Recommendation	Highlights
 1. Community engagement and local development	Material topic	 Increase in job creation and strengthening of the local economy through the contracting of services and suppliers from the local community.
		 Improvement in the living conditions of local communities resulting from the strengthening of social initiatives promoted with civil society organizations.
 2. Ethics, integrity, and compliance	Material topic	 Occurrence of corruption practices involving companies in the public and private sectors, undermining public trust.
 3. Employee attraction, development, and retention	Material topic	 Strengthening of employees' professional development through expanded internal opportunities and access to structured training programs.
		 Improvement in employees' living conditions through the provision of structured corporate benefits, adequate infrastructure, and a safe working environment.
 4. Climate change	Material topic	 Accumulation of greenhouse gases (GHGs) in the atmosphere resulting from indirect value chain emissions – Scope 3.
		 Accumulation of greenhouse gases (GHGs) in the atmosphere resulting from direct and indirect emissions under the company's operational control – Scope 1 (e.g., use of fossil fuels in the company's own fleet) and Scope 2 (e.g., electricity consumption at operational facilities).
 5. Biodiversity and ecosystems	Material topic	 Conservation of biodiversity through practices aimed at preserving fauna, flora, and ecosystems (e.g., creation of the Private Natural Heritage Reserve (RPPN) in Alcântara – MA).
 6. Health and well-being	Material topic	 Improvement in employees' physical and emotional health through institutional practices focused on promoting well-being.
		 Harm to employees' well-being and mental health due to excessive working hours, lack of work-life balance policies, and/or unstructured work environments.
 7. Supply chain management	Material topic	 Harm to the health, safety, and quality of life of workers and local communities, in addition to environmental degradation, resulting from the performance of suppliers without socio-environmental criteria.



Impacts:



Top 10%



Top 20%

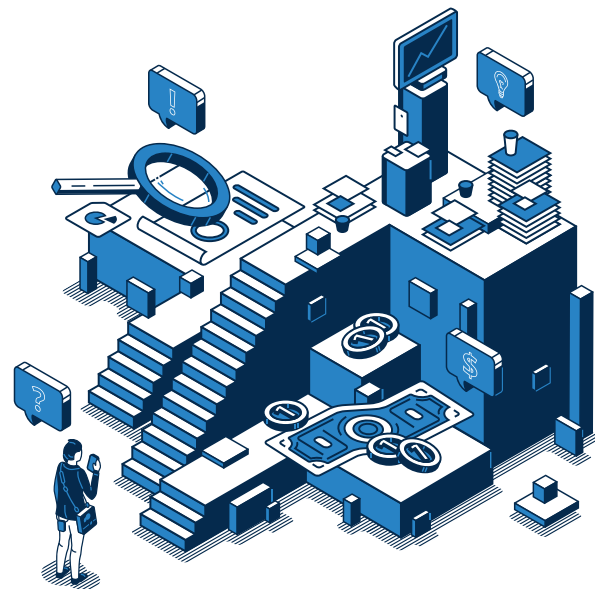
Materiality

GRI 3-1 · GRI 3-2

For the strategic recommendations and in-depth assessment phase, five topics—shown below—were prioritized, as they were considered the most critical for the organization's current stage of development and those with the greatest potential to drive structural advancement.

Employee attraction, development, and retention

Career plans, recognition, compensation, benefits, engagement, and employee training strategies aimed at reducing employee turnover. Company performance as an employer brand compared to the market.



Health and well-being

Ensuring employee well-being and health through the management of the organizational environment, with a focus on preserving the mental and physical health of employees, third parties, and their families.



Community engagement and local development

Strengthening dialogue channels; management of economic and socio-environmental impacts on surrounding communities; education and development initiatives within communities; inclusive and participatory decision-making.



Ethics, integrity, and compliance

Accounting transparency; compliance with standards, laws, and anti-corruption practices; promotion of the Code of Conduct and ethical principles in organizational processes; and combating anti-competitive practices and bribery.



Climate change

Management of greenhouse gas (GHG) emissions in the company's own operations and throughout the value chain, including direct emissions (such as fuel consumption and refrigerant gases) and indirect emissions (such as commuting and business travel), as well as prioritizing the consumption of energy from renewable sources.



The process of defining the material topics also included contributions from different internal and external stakeholders. The following were considered:

- Internal leadership and strategic departments of Shipping Protection.
- Communities surrounding the areas of operation, with particular emphasis on Segurado and Novo Belém.
- Partner organizations and institutions such as ICMBio.
- Suppliers and business partners, especially regarding ethics, compliance, and sustainability initiatives.
- Industry references obtained through benchmarking with companies in the maritime-port sector and leading ESG companies.

This engagement made it possible to validate the relevance of the identified topics, adjust priorities, and strengthen the legitimacy of the materiality process.

The material topics defined now guide the development of Shipping Protection's sustainability agenda, the preparation of structured recommendations for each topic—organized into the dimensions of governance, strategy, initiatives, and communication—as well as the definition of indicators, targets, and priority actions for the 2025 ESG cycle. These topics also form the basis of the thematic structure of the organization's Sustainability Report.

The materiality process is understood as dynamic and evolving, with periodic reviews planned to accompany the advancement of the company's ESG management maturity, changes within the sector, and the expectations of stakeholders.

Governance



Policy Commitments and Their Integration into the Organization

GRI 2-23 · GRI 2-24

At Shipping Protection, activities are conducted based on the understanding that business growth must take place in a responsible, transparent manner and in alignment with respect for people, institutions, and the environment. Accordingly, formal commitments have been established to guide ethical conduct, strategic decision-making, and relationships with all stakeholders.

These commitments are formalized through a set of institutional policies and codes approved by the Executive Board, which constitute the organization's normative framework for conducting its operations and business relationships. These instruments also establish clear standards of conduct, including the prohibition of bribery, corruption, fraud, and conflicts of interest, as well as the commitment to decent working conditions, respect for freedom of association, compliance with labor regulations, and the adoption of responsible environmental practices. Among the organization's principal institutional instruments are:



Code of Ethics and Conduct

Establishes the principles and guidelines that govern Shipping Protection's activities in Brazil and abroad. It applies to all employees, management, third parties, clients, and service providers, regardless of location, ensuring that everyone adheres to the established ethical principles.



Human Rights Respect Statement

Its purpose is to establish guidelines that direct the company's actions in promoting, respecting, and protecting human rights throughout all of its operations and business relationships. It seeks to ensure decent, safe, and inclusive working conditions, prevent violations, and foster an environment guided by ethics, respect, and equal opportunity.



Risk Management Policy

Establishes the principles, guidelines, and responsibilities for the systematic and integrated management of risks at Shipping Protection. This policy aims to protect the company's value, support the achievement of its strategic and operational objectives, and reinforce its commitment to sustainability, integrity, and best governance practices.



Sustainable Supplier Management Policy

Establishes the principles and guidelines for the management and development of Shipping Protection's supply chain. The document formalizes the company's commitment to building a robust, innovative network of partners aligned with the highest standards of socio-environmental responsibility, with a strategic focus on the development of local suppliers and the sustainability of the ship agency sector.



Code of Conduct for Service Providers and Suppliers

Establishes the principles and guidelines that must be observed by all service providers and suppliers working in partnership with the company.



Privacy and Data Protection Policy

Its purpose is to demonstrate and reaffirm Shipping Protection's unwavering commitment to privacy and to the lawful processing of the personal data of clients, suppliers, service providers, and its internal workforce.



Diversity and Inclusion Policy

Establishes institutional guidelines for promoting diversity and inclusion, which are fundamental to human development, innovation, and the sustainability of the business.



Public Sector Relations Policy

Establishes clear and transparent guidelines for all interactions between the company, its employees, managers, directors, and third parties acting on its behalf, and officials, agencies, and entities of the public administration at all levels of government (federal, state, and municipal) and in any country where the company operates.



Internal Regulations

Its purpose is to establish a clear and objective framework for the operation of the organization, promoting transparency regarding its rules and procedures. Its objective is to prevent ambiguities and misunderstandings, ensuring an organized and efficient work environment aligned with best practices in governance and social responsibility.



Compromissos de política e sua incorporação na organização

GRI 2-23 · GRI 2-24

Among the institutional values that underpin these commitments, the following stand out:

 **Ethics and integrity in institutional and business relationships**

 **Transparency and accountability**

 **Compliance with applicable laws and regulations**

 **Respect for human rights**

 **Promotion of diversity and equal opportunities**

 **Socio-environmental responsibility**

 **Prevenção e gestão de riscos**

 **Responsible corporate governance**

The company also makes reference to international conventions related to equality and non-discrimination, including:



Convention on the Elimination of All Forms of Discrimination against Women (CEDAW).



International Convention on the Elimination of All Forms of Racial Discrimination (CERD).



Convention on the Rights of Persons with Disabilities (CRPD).

In the area of corporate integrity, the organization's policies also take into account internationally applicable anti-corruption legislation, such as the Foreign Corrupt Practices Act (FCPA) and the UK Bribery Act.

INTERNATIONAL FRAMEWORKS

The organization's institutional commitments are aligned with internationally recognized instruments and frameworks related to responsible business conduct. These include:



United Nations Global Compact

The company has been a signatory since 2024, and its policies incorporate the principles related to human rights, labor, the environment, and anti-corruption, including Principle 10 (Anti-Corruption), as described in the Public Sector Relations Policy.



Universal Declaration of Human Rights

Referenced in the Diversity and Inclusion Policy as a guiding document for the organization's commitments to respect for human dignity and non-discrimination



Sustainable Development Goals (SDGs)

Specifically SDG 5 (Gender Equality), SDG 10 (Reduced Inequalities), and SDG 16 (Peace, Justice and Strong Institutions), as referenced in the Diversity and Inclusion Policy.

COMMITMENT TO HUMAN RIGHTS

The commitment to respecting human rights is formalized in the Human Rights Respect Statement, which guides the organization's actions based on human dignity and internationally recognized fundamental rights.

Among the rights addressed are:

Equality and non-discrimination

Prohibition of forced labor or labor analogous to slavery

Prohibition of child labor

Freedom of association and collective bargaining

Decent and safe working conditions

Prevention of harassment, abuse, or degrading treatment

Protection of privacy and personal data

These commitments apply to the organization's operations and its business relationships, including suppliers and service providers.

Compromissos de política e sua incorporação na organização

GRI 2-23 · GRI 2-24

IMPLEMENTATION OF COMMITMENTS AND DUE DILIGENCE

The organization's policy commitments are integrated into its management practices through formal governance, risk management, and institutional monitoring processes.

The company adopts structured procedures for identifying, assessing, and managing risks associated with its activities and business relationships. These processes include:

- 01 Implementation of the Risk Management Policy and the Corporate Risk Matrix.
- 02 Conducting materiality assessments and ESG diagnostics.
- 03 Supplier qualification and evaluation criteria.
- 04 Requiring legal and socio-environmental compliance in contracts.
- 05 Maintaining a Whistleblowing Channel that guarantees confidentiality and non-retaliation.

These mechanisms enable the company to identify strategic, operational, regulatory, socio-environmental, and integrity risks, as well as to establish preventive and mitigation measures.

Although the organization's institutional documents do not explicitly mention the precautionary principle established in the Rio Declaration on Environment and Development, Shipping Protection adopts a preventive approach through its formal risk management mechanisms and operational controls.

The policy commitments are approved by the Executive Board, which represents the organization's highest governance body. Oversight of their implementation is carried out through the institutional structure composed of committees and responsible departments.

SCOPE

The principles and standards established in the institutional policies are mandatory for employees and also apply to suppliers, service providers, and business partners.

CONSEQUENCES

Compliance with these guidelines is considered a requirement for the establishment and maintenance of contractual relationships. Corrective measures or termination of the relationship may occur in cases of non-compliance.

During the contracting and execution of operational services, the company may require environmental documentation, regulatory permits, and environmental accident prevention plans, as provided for in its internal procedures.

Compromissos de política e sua incorporação na organização

GRI 2-23 · GRI 2-24

COMMUNICATION OF COMMITMENTS

The organization's policy commitments are integrated into its management practices through formal governance, risk management, and institutional monitoring processes. The company adopts structured procedures for identifying, assessing, and managing risks associated with its activities and business relationships. These processes include:



INTERNAL · EMPLOYEES

Internal channels

The organization's institutional commitments are communicated to employees through various internal channels, including the distribution of policies via corporate email, availability on institutional platforms, and formal acknowledgment through commitment statements.



BUSINESS PARTNERS

Code of Conduct and contracts

In relationships with business partners, the guidelines are communicated through the Code of Conduct for Service Providers and Suppliers and through specific contractual clauses.



EXTERNAL · GENERAL PUBLIC

Institutional channels

Externally, the company communicates its institutional commitments through public communications and institutional channels, including its corporate social media platforms and its institutional website, which is currently being updated to enable the full publication of its policies.

INTEGRATION OF COMMITMENTS INTO ORGANIZATIONAL PRACTICES

Shipping Protection integrates its policy commitments into its organizational strategies, operational processes, and governance structure. This integration takes place through:

The Integrated Management System (IMS).

The Risk Management Policy and the Corporate Risk Matrix

The activities of the institutional committees.

The definition of operational responsibilities across the company's different departments.

These commitments are also considered in decision-making processes related to supplier selection, the definition of contractual clauses, operational risk assessment, and people management.

TRAINING AND CAPACITY BUILDING

The implementation of the organization's institutional commitments is supported by training and capacity-building programs provided to employees. The content covers topics such as:

Ethics and integrity

Anti-corruption

Human rights

Diversity and inclusion

Personal data protection

Regulatory compliance

Socio-environmental responsibilities

Training is provided upon hiring and throughout the employee's tenure with the company and may be delivered either in person or online. Participation is recorded and monitored by the departments responsible for people management and the Integrated Management System.

During the reporting period, all employees received the institutional guidelines related to the Code of Ethics and Conduct either upon hiring or through internal updates.



Presentation of Shipping Protection's Maranhão-based ESG case study on the Private Natural Heritage Reserve (RPPN).

Governance, Leadership Structure, and Appointment Processes

GRI 2-9 · GRI 2-10 · GRI 2-11

Shipping Protection's governance structure is consistent with its size, ownership structure, and management model. The organization's highest governance body is the Chief Executive Officer (CEO), who is also the founder and sole shareholder of the company and is responsible for strategic leadership, oversight of operations, and institutional decision-making.

Below the executive level, the organizational structure consists of two management departments—Administrative-Financial and Marketing—and the Operational, Commercial, and ESG Coordination departments, in addition to the Human Resources function, all of which contribute to implementing the company's strategic guidelines and managing its day-to-day activities.

The organization does not have a formal Board of Directors due to its single-shareholder ownership structure. Oversight of strategic matters, integrity, and the management of economic, environmental, and social impacts is carried out with the support of multidisciplinary internal committees, which serve as bodies for monitoring, technical guidance, and decision-making support.

These committees are composed of members of the organization's leadership and technical departments—including the Chief Executive Officer, management, coordinators, and Human Resources representatives—ensuring a multidisciplinary approach and alignment between governance, management, and operations.

Main Internal Committees

Committee	ESG Committee	Whistleblowing Channel / Ethics Committee	Integrated Management System (IMS) Committee	Diversity and Inclusion Committee
Key responsibilities	Responsible for monitoring the implementation of environmental, social, and governance guidelines, assessing sustainability-related risks, opportunities, and initiatives.	Reviews reports received, addresses potential misconduct, and monitors issues related to integrity, human rights, and social impacts in internal and external relationships.	Responsible for overseeing compliance with internal standards, policies, and procedures, as well as monitoring practices related to quality, safety, the environment, and continuous improvement.	Monitors the implementation of initiatives aimed at promoting an inclusive, equitable, and respectful workplace.

GOVERNANCE COMPOSITION

The highest governance body consists of a single member, the Chief Executive Officer (CEO), who performs both executive and strategic functions. There are no non-executive members or formal independent directors due to the company's ownership structure.

The internal committees are composed of employees serving in executive and technical roles, whose participation is based on their professional responsibilities and their direct involvement with the matters addressed. The Chief Executive Officer does not serve a fixed term, as his tenure is linked to his ownership status. Committee members are appointed by leadership and remain in their positions for as long as they hold their respective roles or while their technical expertise remains relevant to the committee's activities.

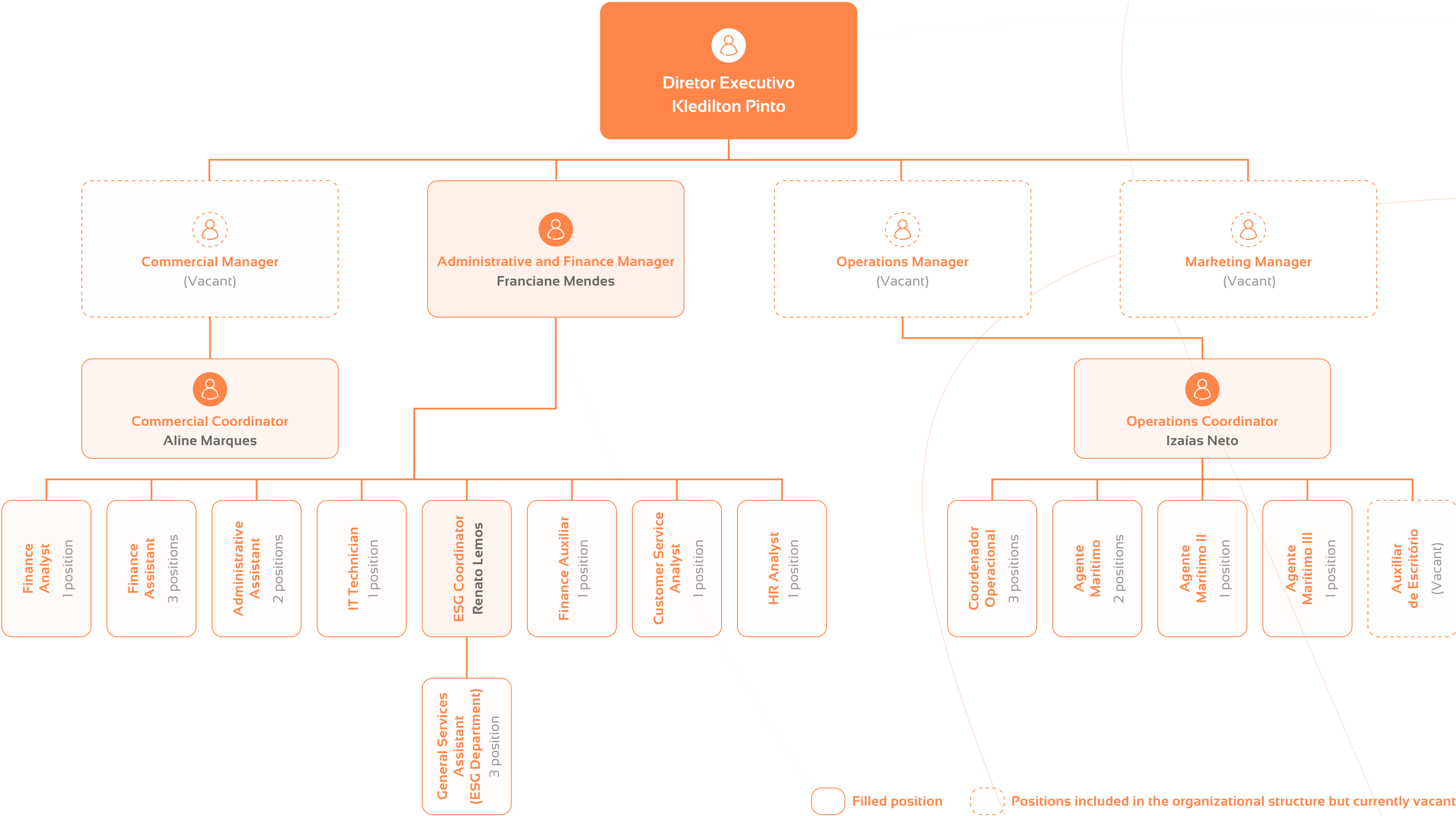
The governance structure considers competencies relevant to conducting the organization's activities and managing its impacts. The highest governance body is occupied by a Black man belonging to an underrepresented social group. The internal committees include both men and women, including members of underrepresented social groups, reflecting the diversity of the company's workforce.

From a technical perspective, the highest level of governance brings together expertise in business management and the maritime and port sector, taking into account the economic, social, and environmental impacts associated with the company's activities. The committees, in turn, possess complementary expertise in areas such as Administration and Finance, Human Resources, Marketing, Operations, Commercial, and Sustainability/ESG, enabling an integrated analysis of impacts related to operations, people, the supplier chain, and governance practices.



Governance, Leadership Structure, and Appointment Processes

GRI 2-9 · GRI 2-10 · GRI 2-11



Governance, Leadership Structure, and Appointment Processes

GRI 2-9 · GRI 2-10 · GRI 2-11

APPOINTMENT AND SELECTION
PROCESSES

The appointment of the organization's highest governance body takes place directly as a result of the company's ownership structure. Leadership positions and the composition of the internal committees are determined by the Chief Executive Officer, with support from the Administrative-Financial Management Department and the ESG department, taking into account the organization's operational and strategic needs.

The selection criteria adopted include:



Professional experience.



Decision-making capability.



Knowledge of the company's activities.



Alignment with the organization's values.



Technical relationship with the subjects addressed.

The composition of the committees also considers the participation of the departments directly involved in the matters under discussion, ensuring representativeness and a multidisciplinary perspective.

Due to the concentrated ownership structure, there is no formal participation by external shareholders or other stakeholders in the appointment process of the highest governance body, nor are there formal independence criteria applicable at this level.

ACCUMULATION OF GOVERNANCE AND
EXECUTIVE MANAGEMENT FUNCTIONS

The Chief Executive Officer simultaneously serves as the leader of the organization's highest governance body and as its chief executive. His responsibilities include defining institutional guidelines, overseeing management departments and coordination areas, making strategic decisions, and monitoring administrative and operational activities.

The prevention and mitigation of conflicts of interest are addressed through formal integrity and compliance guidelines that govern the conduct of leadership and the organization as a whole. The principal mechanisms adopted include:

01

Institutional principles of ethics, transparency, and integrity applicable to internal and external relationships.

02

Express prohibition of practices such as corruption, undue favoritism, or the granting of unlawful advantages.

03

Obligation to report potential conflict-of-interest situations

04

Operation of the **Whistleblowing Channel** and the **Ethics Committee**, which are responsible for investigating potential irregularities and ensuring protection against retaliation.

These guidelines are complemented by internal policies that reinforce the requirement for employees and partners to avoid and report situations that may compromise the impartiality of decision-making. Together, these mechanisms function as institutional safeguards that ensure the simultaneous exercise of governance and executive management responsibilities is carried out with accountability, transparency, and alignment with the corporate governance principles adopted by the organization.



Kledilton Pinto, Managing Director of Shipping Protection Ship Services, at the company's office.



Prevention and Management of Conflicts of Interest

GRI 2-9 · GRI 2-10 · GRI 2-11

Integrity in relationships and impartiality in decision-making are fundamental principles embedded in Shipping Protection's governance. The company adopts formal guidelines to prevent and mitigate conflicts of interest, ensuring that all decisions are guided by ethical, transparent criteria and aligned with legal compliance.

This commitment is supported by instruments such as the Internal Regulations and the Public Sector Relations Policy, which establish the obligation to avoid conflict-of-interest situations—whether actual or potential—and to immediately report any occurrence to the appropriate level of management. The management of this subject is carried out through the direct oversight of the Chief Executive Officer, the Whistleblowing Channel, and continuous reporting mechanisms, which enable the assessment of situations and the adoption of measures such as recusal from decision-making whenever necessary.

The process is based on the principles of ethics, integrity, transparency, and compliance, integrated into the organization's governance system. There is no formal annual conflict-of-interest declaration form; management is carried out through an explicit obligation to report, hierarchical oversight, and the possibility of reporting through the Whistleblowing Channel.

The disclosure of potential conflicts of interest to stakeholders is not carried out systematically and is handled internally in accordance with the principles of ethics and integrity. During the reporting period, the governance structure did not present situations involving cross-participation, ownership relationships with suppliers, related-party transactions, or any other scenarios that would constitute a conflict of interest.



No formal cases of conflicts of interest were recorded, nor were there any situations requiring specific disclosure to external stakeholders, reinforcing the effectiveness of the mechanisms adopted and the organization's commitment to corporate integrity.

Employees during their work routine at the company's headquarters.



Governance, Leadership Structure, and Appointment Processes

GRI 2-17

Shipping Protection understands that progress in sustainable development depends on continuous learning and leadership committed to this process. For this reason, the company invests in strengthening the collective knowledge, skills, and experience of its highest governance body by combining structured management mechanisms, formal training, and active participation in external initiatives focused on sustainability.

INTERNAL BODY

IMS Review Meetings

The Executive Board, which represents the company's highest governance body, regularly participates in the Integrated Management System (IMS) review meetings. During these meetings, performance indicators, strategic, operational, regulatory, and ESG risks, as well as action plans and opportunities for improvement, are analyzed. This process enables leadership to continuously monitor the environmental, social, integrity, and governance impacts associated with the organization's activities.

INTERNAL BODY

ESG Committee

This process is also strengthened by the work of the ESG Committee, formally established within the company. The committee brings together professionals responsible for discussing, analyzing, and monitoring issues related to sustainability in the organization's day-to-day activities. The reports, risk assessments, and indicator monitoring prepared by the Committee are presented to the Executive Board, contributing to a broader strategic understanding of the challenges and opportunities related to the ESG agenda.

In addition to these internal structures, the company's leadership continuously seeks to expand its expertise by participating in external initiatives. The Chief Executive Officer and the members of the ESG Committee attend meetings, events, forums, and training programs promoted by the United Nations Global Compact, deepening their knowledge of principles related to human rights, labor relations, the environment, and anti-corruption. As a Certified B Corporation, the organization also participates in meetings and discussions promoted by this global network, strengthening the exchange of experiences and best practices in responsible governance and positive socio-environmental impact.

In the area of formal education, the Chief Executive Officer completed an MBA in ESG in 2024, expanding his technical qualifications in the environmental, social, and governance dimensions. He also participated in courses offered through the Global Compact Academy platform, including the SDG Journey, focused on deepening knowledge of the Sustainable Development Goals and their application in the business context.

Another important step in this process was the completion of the ESG assessment, which included stakeholder mapping and the identification of topics and impacts relevant to the business. This work contributed to broadening senior management's understanding of sustainability-related risks and opportunities. The results of this assessment, together with the periodic review of the Corporate Risk Matrix, serve as the basis for the company's strategic planning and decision-making.

Accordingly, the strengthening of the knowledge of the highest governance body takes place on a continuous and integrated basis, combining technical training, participation in international networks and initiatives, involvement in internal committees, and the systematic monitoring of indicators and risks related to sustainable development. This set of practices helps ensure that the organization's decisions are increasingly aligned with the principles of socio-environmental responsibility and ethical governance.



Performance Evaluation of the Highest Governance Body

GRI 2-18

Oversight of the management of economic, environmental, and social impacts is part of senior management's strategic responsibilities and is integrated into the organization's formal governance, risk management, and corporate policy implementation processes.

The evaluation of the effectiveness of this oversight is carried out through mechanisms integrated into the company's existing monitoring and verification processes. These mechanisms include external audit and certification processes that examine aspects related to governance, risk management, and strategic leadership. Among these processes, the following stand out:

BV ESG 360

B Company

Internally, the organization conducts continuous oversight through formal monitoring mechanisms, including:



Formal reporting of risks and impacts by the responsible departments.



Periodic review of the Corporate Risk Matrix.



Formal meetings documented through meeting minutes.



Monitoring of the Integrated Management System (IMS).

Although there is no formal, independent individual evaluation of the Chief Executive Officer's performance as the organization's highest governance body, the effectiveness of his oversight of organizational impacts is examined within the context of these structured audit, certification, and internal monitoring processes. External evaluations follow their respective certification cycles, while the internal monitoring mechanisms are carried out continuously throughout the reporting period.

Senior management directly participates in the development, approval, and monitoring of corporate policies and is part of the organization's internal governance bodies, contributing to the ongoing oversight of practices and impact management through the following committees:



ESG Committee



Diversity and Inclusion Committee



Whistleblower Channel Committee

As a result of the internal and external assessments conducted during the reporting period, measures were adopted to strengthen the governance structure and consolidate organizational practices. Among the main initiatives are:

01

Development and formalization of corporate policies related to ESG, Human Rights, Ethics, and Risk Management.

02

Structuring and consolidation of internal committees.

03

Implementation of the Integrated Management System (IMS).

04

Enhancement of the corporate risk mapping and monitoring process.

05

Strengthening of reporting mechanisms and the formal documentation of meetings and strategic decisions.

Oversight of Impacts and Delegation of Responsibilities

GRI 2-12 · GRI 2-13

At the strategic level, Shipping Protection's Executive Board is responsible for the development, approval, and updating of the company's corporate values, mission, strategies, and policies related to sustainability and the responsible conduct of business.

Senior executives participate in the development and review of internal policies related to ethics, compliance, the environment, and people management, as well as in the validation of the material topics identified through the Impact Materiality process. Priorities and targets related to the ESG agenda are incorporated into the company's strategic planning, which is updated annually and reviewed throughout the management cycle.

The Executive Board also oversees the due diligence processes aimed at identifying, preventing, mitigating, and managing the organization's economic, environmental, and social impacts. This oversight is supported by structured instruments, including the ESG Assessment, the Impact Materiality process conducted in 2025, the Corporate Risk Matrix, internal ethics and compliance policies and procedures, and the Integrated Management System (IMS), aligned with ISO 9001:2015.

To provide technical support, the company established the ESG Committee, which reports to the Executive Board and is responsible for consolidating information, monitoring indicators, and proposing initiatives related to the environmental, social, and governance agenda. Its analyses and recommendations are reported to the Executive Board, which exercises strategic oversight and may determine adjustments to policies, internal controls, and operational guidelines.

Stakeholder engagement constitutes an important source of information for the oversight of impact management, particularly through the Impact Materiality process conducted in 2025, which involved both internal and external stakeholders, including specialists, clients, and strategic partners. The contributions received were consolidated by the ESG Committee and submitted to the Executive Board for validation of the priority topics. Additionally, the company's ongoing relationships with clients, suppliers, regulatory authorities, and operational partners contribute to the identification of risks, expectations, and potential impacts associated with its operations.

The results of these processes are analyzed within the Integrated Management Committee, the formal governance body of the IMS responsible for assessing risks and opportunities, monitoring performance indicators, and overseeing action plans related to audits, incidents, nonconformities, and operational improvements.

 The Integrated Management Committee is chaired by the Chief Executive Officer and holds ordinary meetings periodically, in accordance with organizational needs and the guidelines established by Senior Management, ensuring that all deliberations are properly documented in meeting minutes.

Based on these analyses, the Executive Board validates strategic priorities, reviews policies and procedures, reinforces controls, and guides resource allocation. The evaluation of the effectiveness of due diligence processes considers the performance of

IMS indicators, the evolution of the Corporate Risk Matrix, the monitoring of action plans, the results of internal and external audits, and compliance with corporate policies related to ethics, human rights, environmental management, and compliance.

IMPACT MANAGEMENT

Although ultimate responsibility for impact management remains with the Chief Executive Officer, the organization adopts a formal structure for delegating operational and technical responsibilities within the scope of the Integrated Management System.

Impact management involves:



Integrated Management Committee

Monitoring of indicators, risk analysis, and monitoring of action plans.



ESG Committee

Integration of the ESG perspective into corporate policies and strategies.



ESG Coordinator

Technical coordination of initiatives, consolidation of information, and monitoring of indicators.

The implementation of these actions is distributed among the company's management departments and coordination areas. The Administrative-Financial Management Department is responsible for consolidating IMS information and monitoring internal controls, while the Operations, Commercial, Marketing, and Human Resources departments are responsible for implementing policies and procedures within their respective areas of responsibility.

Reporting to the highest governance body takes place in a structured manner through the quarterly meetings of the Integrated Management Committee, during which IMS indicators, updates to the Corporate Risk Matrix, the status of action plans, and relevant ESG-related matters are presented.

These meetings are formally documented in meeting minutes that record decisions, responsible parties, and deadlines. Additional information is consolidated by the ESG Coordinator and presented to the Executive Board during the annual strategic planning cycle, with extraordinary reports being issued whenever situations involving significant risks or strategic decisions arise.

In this way, Shipping Protection ensures that the oversight and management of economic, environmental, and social impacts are carried out in a structured manner, integrated into corporate governance and aligned with the organization's strategy.



Transparency and Governance in Sustainability Reporting

GRI 2-14

Shipping Protection's sustainability reporting process is established based on a structured governance model, in which the Executive Board plays a central role in the oversight, critical review, and approval of the information disclosed. This model seeks to ensure that the report consistently and transparently reflects the impacts, risks, and opportunities associated with the company's operations.



ESG Committee

To provide technical support for this process, the company established the ESG Committee in July 2024, with a defined composition and formally established responsibilities. Reporting to the Executive Board, the Committee serves as a consultative and technical body responsible for planning, implementing, and monitoring ESG initiatives, as well as consolidating information, defining indicators, and preparing reports and supporting evidence to inform decision-making.

The sustainability reporting process is conducted in a structured manner and comprises the following stages:



During the 2025 reporting period, the material topics were validated by the Executive Board based on the technical recommendation of the ESG Committee, ensuring their alignment with the organization's strategic drivers and socio-environmental commitments.

In addition, the Executive Board oversees the adequacy of the internal controls related to the collection, processing, and consolidation of the reported information, including compliance with policies, documented procedures, and corporate practices. This ongoing oversight contributes to strengthening the integrity, traceability, and credibility of the report.

Integrity Management and Regulatory Compliance

GRI 2-16 · GRI 2-25 · GRI 2-26 · GRI 2-27

The responsible management of impacts and the promotion of a culture of integrity require organizations to maintain clear channels for receiving concerns, providing guidance, and addressing potential issues in a structured manner. Shipping Protection maintains formal processes to identify, record, and address reports related to socio-environmental impacts and responsible business conduct, integrated into its Corporate Risk Matrix, Integrated Management System (IMS), and the 2025 Impact Materiality process.

These processes encompass two main pillars.

PILLAR 1

Impact Grievances

Identification and handling of grievances related to actual or potential impacts that may affect stakeholders.

PILLAR 2

Business Conduct

Mechanisms available for providing guidance and submitting concerns related to responsible business conduct, including questions regarding the application of internal policies, integrity practices, and regulatory compliance.

During the reporting period, no negative impacts directly caused by the company were identified that required formal remediation, nor were any serious reports related to violations of responsible business conduct recorded. Nevertheless, the mechanisms for receiving, reviewing, and addressing reports remained active and fully operational.



During the same period, there were no significant cases of non-compliance with laws and regulations applicable to the company's operations, nor were any significant fines or administrative sanctions imposed.

COMMUNICATION OF CRITICAL CONCERNS TO THE EXECUTIVE BOARD

Within the governance structure, the Executive Board is the highest body responsible for overseeing concerns classified as critical. These concerns are communicated through a formal process integrated with the company's Whistleblowing Channel and Integrated Management System (IMS). The channel is operated by an independent provider, is available 24 hours a day, and is accessible to employees, third parties, suppliers, clients, and the community, ensuring confidentiality and allowing anonymous reporting.

Reports received undergo an initial technical screening and are then referred to the Whistleblowing Committee, which is responsible for analyzing, investigating, and classifying incidents according to their nature and level of criticality. Critical concerns are those related to potential legal or regulatory violations, corruption, fraud, conflicts of interest, harassment, discrimination, human rights violations, or significant socio-environmental impacts, as well as any other situations that may represent a significant risk to the company's integrity, reputation, or compliance.

When a report is classified as critical or highly relevant, the case is formally escalated to the Executive Board for awareness, oversight, and, where appropriate, deliberation on additional corrective or preventive measures. Reporting is carried out through a structured communication process presenting the nature of the report, the status of the investigation, the measures adopted, and recommendations for strengthening internal controls. These records form part of the company's corporate governance system and ensure traceability and transparency in the handling of reported incidents.

During the reporting period, there were no reports classified as critical concerns that required specific communication to or deliberation by the Executive Board.

COMMITMENT TO THE REMEDIATION OF NEGATIVE IMPACTS

Shipping Protection formally undertakes to prevent, mitigate, and, where applicable, promote or contribute to the remediation of negative impacts arising from its operations, products, services, or business relationships. This commitment is reflected in institutional instruments such as:



Code of Ethics and Conduct



Human Rights Statement



Integrated Management Policy



Risk Management Policy



Sustainable Supplier Management Policy

If negative impacts associated with its activities are identified, the company commits to ceasing or mitigating the impact, adopting corrective measures proportionate to the severity of the occurrence, reviewing internal controls, and collaborating to provide appropriate remediation to the affected parties.

When impacts are related to operations or business relationships, but without direct causal contribution by the company, the organization seeks to work collaboratively with partners and suppliers to encourage the adoption of corrective measures consistent with its ethical and social and environmental commitments.



Integrity Management and Regulatory Compliance

GRI 2-16 · GRI 2-25 · GRI 2-26 · GRI 2-27

GRIEVANCE MECHANISMS FOR STAKEHOLDERS

The identification and handling of grievances related to negative impacts are carried out through a structured mechanism, primarily operated through the Whistleblowing Channel. This channel may also be used to report social, environmental, or governance issues affecting stakeholders. The reports received are reviewed by the Whistleblowing Channel Committee, which determines whether an investigation is required and deliberates on any corrective or preventive measures, following a documented internal procedure that establishes deadlines and formally records the conclusions.

The mechanism is managed at the organizational level and integrated into the Integrated Management System (IMS) and the Risk Management Policy, ensuring consistency of criteria and institutional monitoring. The company ensures confidentiality in the handling of reports and protection against retaliation for reporting parties, as established in its Code of Ethics and Conduct.

With regard to the supply chain, the company establishes ethical and social and environmental conduct guidelines through its Sustainable Supplier Management Policy and its Code of Conduct for Service Providers and Suppliers. During the reporting period, however, no formal requirement was established for suppliers to implement their own operational-level grievance mechanisms.

IMPACT MITIGATION AND REMEDIATION PROCESSES

The company's approach to remediating negative impacts also involves preventive and corrective processes associated with environmental, social, and supply chain management. In the environmental context, the company maintains procedures such as the Environmental Accident Prevention Plan, which establishes guidelines for a structured response to environmental incidents. If an actual impact is identified, containment measures, communication with the relevant parties, and operational corrective actions are implemented.

Additionally, internal initiatives contribute to reducing risks and preventing environmental impacts, strengthening the culture of social and environmental responsibility throughout the organization, including:



Conscious Consumption
Manual



Selective Waste
Collection Manual



Environmental Education
Program

In the social context, any impacts related to working conditions, health and well-being, or relationships with communities are addressed through management adjustments, the review of practices, and the strengthening of internal policies, based on the results of internal monitoring and risk assessments.

The company also conducts periodic assessments of its supply chain, reinforcing social and environmental compliance requirements and adopting corrective measures whenever relevant inconsistencies are identified. These processes complement the formal grievance mechanisms, enabling corrective measures to be adopted even when no formal complaint has been submitted by stakeholders.

STAKEHOLDER ENGAGEMENT AND IMPROVEMENT
OF THE MECHANISMS

The target users of the grievance mechanisms include:



Employees



Local Partners



Permanent Service Providers



Suppliers



Customers



Affected Communities*

** Where applicable and where they are potentially impacted by the company's operations.*

Although the current mechanisms were designed internally by management and the Executive Board, the company considers the perceptions and expectations of these groups through consultations conducted as part of the materiality assessment process, interviews with experts, and ongoing interactions with customers, partners, and regulatory authorities.

These interactions help identify opportunities to improve the existing channels, particularly with regard to accessibility, clarity of communication, and response time. Within the internal environment, employees may also raise concerns directly with leadership, enabling continuous adjustments in the management of reported issues.



Integrity Management and Regulatory Compliance

GRI 2-16 · GRI 2-25 · GRI 2-26 · GRI 2-27

MONITORING THE EFFECTIVENESS OF THE MECHANISMS

The effectiveness of the mechanisms is monitored through ongoing management oversight and qualitative analysis of the reports received. The criteria considered include:

- 01

Response time to received requests.
- 02

Effective resolution of the situations presented.
- 03

No recurrence after the implementation of corrective measures.

In relationships with customers, partners, and suppliers, effectiveness is also reflected in the maintenance of business trust and the absence of litigation related to unaddressed impacts.

i

During the reporting period, no recurring patterns of grievances related to negative impacts directly caused by Shipping Protection were identified. Any issues received were handled individually and resolved through direct dialogue and corrective measures proportionate to the circumstances.

MECHANISMS FOR SEEKING ADVICE AND RAISING CONCERNS

In addition to grievance mechanisms, the company provides channels for seeking advice and raising concerns related to responsible business conduct. These mechanisms include direct communication with leadership or the Executive Board, institutional contact channels, and engagement with regulatory authorities, where applicable.

Through these channels, employees, service providers, suppliers, customers, and other partners may seek guidance on:

- 

Application of the Code of Ethics and Conduct
- 

Anti-corruption practices
- 

Regulatory requirements of the maritime and port sector
- 

The company's socio-environmental guidelines

The requests are handled confidentially and assessed on a case-by-case basis and may involve document review, consultation with the parties involved, and the adoption of corrective or preventive measures whenever necessary.

Shipping Protection formally adopts the principle of non-retaliation against any individual who, in good faith, seeks guidance or raises concerns related to business conduct. This commitment is reflected in its internal policies and governance practices.

During the reporting period, any requests for guidance were handled directly by management, and there were no recorded formal reports related to corruption or serious violations of business conduct in the company's operations. The organization recognizes, however, that the evolution of its ESG agenda may require greater formalization and systematization of performance indicators associated with these mechanisms, while maintaining its commitment to the continuous improvement of its governance and corporate integrity practices.



Anti-Corruption

GRI 205-1 · GRI 205-2 · GRI 205-3

Integrity is a core value in the conduct of the company's business and guides the way it interacts with the market, public authorities, and its value chain. Given a regulated environment and frequent interactions with external parties, anti-corruption is addressed in a structured manner as a strategic governance and risk management issue, through a preventive, systematic, and ongoing approach.

The company adopts an institutional zero-tolerance policy toward corruption, bribery, fraud, undue favoritism, and conflicts of interest, supported by a formal governance system, corporate policies, internal controls, and national and international public commitments.

Our approach is structured around formal instruments that operate in an integrated manner, with particular emphasis on:



Code of Conduct and Ethics.



Code of Conduct for Service Providers and Suppliers.



Governance structure involving the Executive Board, the ESG Committee, and the Risk/ Compliance function.



Whistleblowing Channel and internal reporting mechanisms.



Public Sector Relations Policy.



Risk Management Policy.

Oversight and responsibility for this topic are formally distributed among senior leadership and specific internal governance bodies:



Executive Board

responsible for strategic direction, institutional positioning, and decision-making on critical integrity matters.



ESG Committee

oversees risks, guidelines, and practices related to ethics, integrity, and governance.



Whistleblowing Channel Committee

responsible for reviewing, handling, and referring reports related to misconduct.



Integrated Management System (IMS) Committee

responsible for monitoring processes, internal controls, and compliance with standards and procedures.



Administrative and Risk Management functions

support ongoing monitoring, risk identification, and the implementation of internal policies.



Combate à corrupção

GRI 205-1 · GRI 205-2 · GRI 205-3

The corruption risk assessment covers all operations (100%), as the topic is incorporated into the Corporate Risk Matrix and governance processes. The identified risks are predominantly potential in nature and reflect the characteristics of the sector in which the company operates, particularly in interactions with public authorities, regulatory agencies, port operators, and in relationships with suppliers, service providers, business partners, and intermediaries.

The main risks identified include the offering or receiving of undue advantages, facilitation payments, conflicts of interest in business relationships, contractual fraud, and inappropriate conduct by third parties acting on behalf of the organization.

These risks may result in financial impacts (such as fines and loss of contracts), operational impacts (such as regulatory restrictions or suspension of activities), and reputational impacts (such as loss of stakeholder trust). We also recognize potential risks arising from our value chain, particularly in relationships with:

Service providers

Suppliers

Business partners

Intermediaries and representatives

The monitoring of potential risks is carried out on an ongoing basis, based on the Corporate Risk Matrix, monitoring indicators, and the activities of the governance and compliance structures, allowing for continuous updates as business activities and the regulatory environment evolve.

The effectiveness of anti-corruption measures is monitored through the ongoing management of corporate risks, periodic reviews of internal policies, monitoring of compliance with the codes of conduct, and analysis of any incidents or non-conformities identified in operations and business relationships.

The absence of recorded corruption-related violations during the reporting period is considered an indicator of the effectiveness of the controls adopted, without prejudice to the continuous improvement of prevention mechanisms.

COMMUNICATION AND TRAINING ON ANTI-CORRUPTION
POLICIES AND PROCEDURES

Integrity guidelines are formalized through instruments such as the Code of Conduct and Ethics, the Code of Conduct for Service Providers and Suppliers, the Public Sector Relations Policy, and the Risk Management Policy, and are widely communicated and incorporated into the organization's day-to-day operations.

100%

of Governance Members and Employees

Received formal communication on anti-corruption policies and procedures through codes, internal policies, institutional integration activities, periodic training, and internal communications. Training reached 100% of the workforce, reinforcing the understanding and practical application of these guidelines.

The guidelines are extended to business partners through contractual clauses, specific codes, and formal contracting and relationship processes, covering suppliers, service providers, operational partners, intermediaries, and, where applicable, corporate customers. Although there is no consolidated measurement of the percentage, the guidelines apply to all active contracts and formal business relationships.

CONFIRMED CASES OF CORRUPTION AND MEASURES ADOPTED

During the reporting period, no confirmed cases of corruption were identified, nor were there any records of sanctions imposed on employees, termination or non-renewal of contracts with partners for this reason, or legal proceedings related to the matter.

The management of any incidents is carried out through formal mechanisms, such as the Whistleblowing Channel, which allows reports to be submitted by employees and third parties, with investigations conducted by internal bodies and corrective and disciplinary measures adopted whenever necessary. This process is complemented by the continuous monitoring of the Corporate Risk Matrix, the activities of internal committees, and oversight by leadership.

The absence of incidents during the reporting period, together with the comprehensive coverage of communication and training initiatives, indicates the effectiveness of the preventive approach adopted, which is based on structured policies, internal controls, and the continuous strengthening of a culture of ethics, transparency, and compliance.



Incentives That Connect People, Strategy, and Value

GRI 2-19 · GRI 2-20

Valuing people and promoting fair and transparent labor relationships guide the way Shipping Protection structures its compensation policy. The company understands compensation as a strategic tool for attracting, motivating, and retaining qualified professionals, while also promoting alignment between individual performance, organizational results, and financial sustainability.

The compensation policy is formalized through a Compensation and Benefits Program, approved by the Executive Board and applicable to both senior leadership and employees. Its guidelines are based on the principles of internal equity, market competitiveness, economic responsibility, and compliance with applicable labor legislation.

The compensation structure is based on fixed compensation, determined according to the responsibilities of each position, the complexity of its duties, and market benchmarks, in addition to standardized corporate benefits. Salary adjustments follow established rules for merit increases, promotions, job classification, and job reclassification and are subject to performance

evaluations, technical criteria, and budget availability, with mandatory approval by the Executive Board.

The process for determining and reviewing compensation involves the Human Resources and Finance functions, with final approval by the Executive Board. The development and updating of compensation practices take into account factors such as:

-  Market analysis.
-  Job responsibilities.
-  Individual performance.
-  Financial and economic sustainability.
-  Legal compliance.

With regard to the compensation of the Chief Executive Officer, it is determined jointly with the Administrative and Finance Management, taking into account organizational performance, strategic responsibilities, the company's financial sustainability, and market benchmarks.

Due to the current organizational structure, Shipping Protection does not have a formal Board of Directors or an independent compensation committee. Oversight of this matter is therefore carried out within the Executive Board itself. The company nevertheless recognizes this absence as an opportunity for improvement and

has included in its strategic planning the future establishment of an independent Board of Directors, which will be responsible, among other duties, for overseeing processes related to senior leadership compensation.

At present, there are no structured policies for variable compensation, long-term incentives, share-based compensation, or formal mechanisms linked to ESG targets or environmental, social, and compliance indicators. There are also no policies for sign-on bonuses, differentiated payments during recruitment processes, special severance payments, or clawback provisions.

With respect to retirement, there are no differentiated supplementary retirement benefits for senior leadership, and only the provisions of the official Social Security system apply.

Senior leadership compensation was not formally linked to performance in managing economic, environmental, or social impacts during the reporting period. Nevertheless, the company is in the process of consolidating its Job and Salary Plan, an initiative aimed at progressively strengthening governance, transparency, and clarity in the criteria governing compensation progression.

Stakeholder perceptions and expectations regarding compensation are considered through various internal listening and management mechanisms, including performance evaluation processes, direct interactions between employees and leadership, formal salary review requests, internal communication channels, the Whistleblowing Channel, and inputs obtained through the materiality assessment process. These mechanisms make it possible to identify perceptions related

to equity, salary competitiveness, and alignment with market practices, supporting any necessary adjustments to the policy.

Additionally, the company receives technical support from an external Human Resources consulting firm for the implementation and review of its job and salary structure, compensation policy, and related instruments. This consultancy provides methodological and technical support, contributing to alignment with market practices, internal job organization, and labor compliance. Final decisions remain the responsibility of the Executive Board, and the consultancy does not participate in individual decisions regarding the compensation of the Chief Executive Officer.

Given the current ownership structure, there is no formal process for shareholder or stakeholder deliberation on compensation policies or proposals. Nevertheless, the company recognizes the importance of continuously strengthening its compensation governance mechanisms, understanding that the enhancement of these practices is an essential part of its institutional maturity process.

Ratio of Annual Total Compensation

GRI 2-21

TOTAL ANNUAL REMUNERATION ·
FY2025

R\$ 233.351,50

Highest-paid individual

TOTAL ANNUAL REMUNERATION OF
ALL OTHER EMPLOYEES

R\$ 1.479.686,59

24 employees

AVERAGE ANNUAL REMUNERATION
OF ALL OTHER EMPLOYEES

R\$ 61.653,61

Excluding the highest-paid individual

3,78 ×

Based on these figures, the ratio between the total annual remuneration of the highest-paid individual and the average annual remuneration of all other employees was approximately 3.78 times during the reporting period.

3,9 ×

With respect to changes in remuneration, the ratio between the percentage increase in the total annual remuneration of the highest-paid individual and the average percentage increase in the total annual remuneration of all other employees was approximately 3.9 times during the reporting period.

The information refers to the years 2024 and 2025 and was compiled consistently across both reporting periods, allowing for the comparison of percentage changes and the determination of the ratios presented.



Shipping Protection employees gathered at the office.



Environmental



Biodiversity in the Value Chain: Prevention, Governance, and Conservation

GRI 3-3 · GRI 101-1 · GRI 101-2 · GRI 101-3 · GRI 101-4

Although Shipping Protection operates primarily in the provision of administrative and shipping agency services—without direct intervention in natural ecosystems—the company recognizes that businesses may impact biodiversity both directly and indirectly, particularly through their business relationships and value chain.

Within the company, the topic is managed through a preventive and institutional approach, integrated into the ESG governance structure and guided by internal policies, programs, and procedures that seek to reduce environmental risks, strengthen responsible practices, and promote environmental conservation.

Management places particular emphasis on the indirect impacts associated with the maritime and port sector, the environment in which the organization operates and which is characterized by high environmental sensitivity, particularly in coastal and marine ecosystems.



Aerial view of the Amazon River and the region's native vegetation.

POLICIES AND COMMITMENTS TO HALT AND REVERSE BIODIVERSITY LOSS

Shipping Protection's institutional position on biodiversity is embedded in its organizational identity, including its mission, vision, purpose, and corporate policies that guide its operations and business relationships.

This position is implemented through policies and guidelines that contribute to preventing environmental impacts and strengthening the indirect protection of biodiversity.



Políticas e diretrizes

- Sustainable supplier management incorporating environmental criteria
- Code of conduct applicable to suppliers and operational partners.
- Environmental education and awareness programs.
- Internal guidelines on responsible consumption and waste management.
- Preventive engagement throughout the value chain.
- Institutional environmental conservation initiatives.

The guidelines apply across all organizational activities and business relationships, guiding both internal operations and relationships with suppliers, service providers, operational partners, and customers.



Biodiversity in the Value Chain: Prevention, Governance, and Conservation

GRI 3-3 · GRI 101-1 · GRI 101-2 · GRI 101-3 · GRI 101-4

OBJECTIVES AND TARGETS RELATED
TO BIODIVERSITY

The objectives and targets currently associated with biodiversity are predominantly institutional and preventive in nature, reflecting the organization's operational profile and the predominance of indirect impacts.



Key Commitments Undertaken

- Contribute to ensuring that operations and the value chain are not associated with deforestation, a commitment formalized through membership in the Impacto Amazônia Movement;
- Support the conservation of natural ecosystems by designating an area for the creation of a Private Natural Heritage Reserve (RPPN) and by implementing environmental education initiatives;
- Promote responsible environmental practices throughout the supplier value chain.

UN GLOBAL COMPACT

Impacto Amazônia Movement

The Impacto Amazônia Movement, an initiative of the UN Global Compact Network Brazil, engages companies in eliminating deforestation in the Legal Amazon by 2030. Focused on responsible land use and the bioeconomy (standing forest), the movement connects the private sector with regenerative practices, promoting sustainable economic alternatives for the region.

These targets were formalized in 2025 and are monitored through institutional indicators related to the application of environmental criteria within the supplier chain, the implementation of environmental education programs, and the monitoring of environmental conservation initiatives.

IDENTIFICATION OF BIODIVERSITY
IMPACTS

The identification of actual and potential biodiversity-related impacts was carried out based on an analysis of the business model, the nature of the company's operations, and its relationships throughout the value chain, while also considering the results of the materiality assessment conducted in 2025.

A avaliação considerou que:



The organization's own activities are predominantly administrative



There is no direct land use, natural resource extraction, or intervention in ecosystems



The main environmental risks are indirectly associated with the operations of suppliers and partners operating within the port and maritime environment.

The potential negative impacts identified are primarily related to indirect environmental risks associated with the operational value chain, such as environmental incidents, pollution, improper waste disposal, or environmental non-compliance in activities carried out by third parties.

These impacts may particularly affect:



Coastal
and marine
ecosystems.



Workers in the
logistics chain.



Comunidades
localizadas no
entorno de áreas
portuárias.



Impactos positivos identificados

- Encouraging the adoption of good environmental practices throughout the value chain;
- Promoting environmental education and social and environmental awareness;
- Contributing to biodiversity conservation through the establishment of a Private Natural Heritage Reserve (RPPN) in Alcântara, Maranhão.



Team of employees directly involved in the Timbotuba Project.

Biodiversity in the Value Chain: Prevention, Governance, and Conservation

GRI 3-3 · GRI 101-1 · GRI 101-2 · GRI 101-3 · GRI 101-4

BIODIVERSITY IMPACT MANAGEMENT

Strategic oversight of this topic is carried out by an ESG Committee composed of the Chief Executive Officer, the ESG Coordinator, and the Administrative and Finance Manager. At the operational level, the ESG function coordinates the implementation of the guidelines and monitors initiatives related to the topic, with the participation of the Procurement, Contracts, and Operations functions in the qualification and monitoring of the supplier chain.

Management is guided by policies, programs, and procedures that include:



Social and environmental qualification of suppliers and service providers;



Environmental compliance requirements in business relationships;



Ongoing environmental education and awareness;



Adoption of internal practices for responsible consumption and proper waste management;



Institutional support for environmental conservation.

This approach is aligned with the mitigation hierarchy, prioritizing the prevention and minimization of indirect environmental risks.

Given the organization's operational profile, the application of the mitigation hierarchy is concentrated primarily on the prevention and minimization stages.



Main Measures Adopted

- Incorporation of environmental criteria into supplier qualification and relationship management processes.
- Requirement for environmental licenses, environmental documentation, and environmental accident prevention plans, where applicable to partners' operations.
- Internal environmental education and awareness programs.
- Practices promoting responsible consumption, digitalization, and waste management.
- Institutional support for environmental conservation.

No direct operational impacts requiring environmental restoration or compensation measures were identified. Nevertheless, the company maintains voluntary conservation initiatives, such as allocating an area for the establishment of a Private Natural Heritage Reserve (RPPN) dedicated to the permanent protection of natural ecosystems.

SYNERGIES BETWEEN BIODIVERSITY AND CLIMATE

Shipping Protection adopts an environmental management approach that seeks to generate synergies between biodiversity protection and actions related to climate change mitigation.

Among the initiatives that simultaneously contribute to both of these areas are:



Encouraging the responsible use of resources and the digitalization of processes, reducing paper consumption, energy use, and indirect emissions;



Planning for the use of renewable energy at the office;



Conservation of native vegetation associated with the area designated for the establishment of the Private Natural Heritage Reserve (RPPN).

To date, no significant conflicts have been identified between measures aimed at climate management and biodiversity conservation.



Wildlife monitoring: a group of coatis spotted in their natural habitat.

Biodiversity in the Value Chain: Prevention, Governance, and Conservation

GRI 3-3 · GRI 101-1 · GRI 101-2 · GRI 101-3 · GRI 101-4

MONITORING AND EVALUATION OF THE
EFFECTIVENESS OF THE MEASURES

The effectiveness of the measures adopted is monitored through operational controls, document verification processes, and supplier chain monitoring.



Main Mechanisms Used

- Environmental document review during supplier onboarding and contract renewal.
- Application of ESG criteria in the qualification of the value chain.
- Monitoring of internal environmental education initiatives.
- Monitoring of responsible consumption practices and process digitalization.
- Recording and monitoring of potential environmental risks or non-conformities.

During the reporting period:



Environmental document verification remained a mandatory step in the supplier contracting process;



Social and environmental criteria continued to be applied in the management of the value chain;



Environmental education initiatives and internal responsible consumption practices were maintained;



No significant environmental incidents directly associated with the organization's activities were recorded.

STAKEHOLDER ENGAGEMENT

The measures adopted in the management of biodiversity were influenced by the structured stakeholder engagement process conducted as part of the 2025 materiality assessment. This process involved:



The process made it possible to identify perceptions regarding environmental risks, societal expectations, and opportunities for responsible action within the maritime sector.

Based on these contributions, initiatives related to the prevention of indirect environmental impacts, environmental education, and the promotion of sustainable practices throughout the value chain were strengthened.

Stakeholder engagement also contributes to monitoring the effectiveness of the measures adopted, enabling the continuous review and improvement of policies and practices related to biodiversity management.

MANAGEMENT OF ENVIRONMENTAL NON-
CONFORMITIES IN THE VALUE CHAIN

Shipping Protection has established criteria and procedures for addressing environmental non-conformities identified in its relationships with suppliers, service providers, and operational partners.

When significant environmental risks or non-compliance with applicable environmental requirements are identified, the organization adopts a progressive process for managing the non-conformity.

This process may include:

01

Formal notification to the supplier, request for corrective actions, and implementation of an improvement plan with defined deadlines for achieving compliance.

02

If the situation persists or no progress is observed in correcting the identified irregularities, additional measures may be applied, such as restricting or suspending the contractual relationship.

03

As a last resort, termination of the business relationship, as provided for in the Code of Conduct for Service Providers and Suppliers.

At the operational level, suppliers involved in maritime or port activities are required to provide specific environmental documentation before contracting or the commencement of operations, including applicable environmental permits and environmental accident prevention plans, where relevant. This documentation is reviewed by the organization's responsible departments as part of the supplier qualification and value chain control process.

In situations where pending issues or non-conformities are identified, the supplier is formally notified to achieve compliance. Contracting or operations may be suspended until the environmental requirements have been fully met, in accordance with the company's internal procedures.

To date, no cases have been recorded that required the termination of business relationships due to environmental risks or biodiversity-related issues.



Climate Management and Greenhouse Gas (GHG) Inventory

GRI 305-1 · GRI 305-2 · GRI 305-3

Even in organizations whose operational profile is predominantly administrative and service-oriented, corporate activities and business relationships may generate emissions associated with energy consumption, travel, and other indirect operations. For this reason, Shipping Protection seeks to understand its emissions profile and integrate climate management into its sustainability and environmental governance practices.

As part of this commitment, the organization prepared its first Greenhouse Gas (GHG) Inventory for the 2024 reporting year. The inventory was developed in accordance with the methodology of the Brazilian GHG Protocol Program, in compliance with ISO 14064-1, covering Scope 1, Scope 2, and Scope 3 emissions.

For the purpose of consolidating emissions, the operational control approach was adopted, considering as the organization's responsibility those operations over which it has the authority to establish and implement operational policies and procedures.

The emissions accounting period covered January 1 through December 31, 2024, which was adopted as the baseline year for monitoring and comparing emissions performance in subsequent reporting cycles.

Gases Accounted For

The following gases were included in the calculation: carbon dioxide (CO₂), methane (CH₄), and nitrous oxide (N₂O), converted into metric tons of carbon dioxide equivalent (tCO₂e) based on the Global Warming Potentials (GWP) defined by the Intergovernmental Panel on Climate Change (IPCC), considering the AR5 report and a 100-year time horizon.

Fatores de emissão

The emission factors used were obtained from internationally recognized technical databases, including the United Kingdom Department for Environment, Food & Rural Affairs (Defra), the Brazilian National Energy Balance (BEN), the emission factor for the National Interconnected System (SIN) published by the former Ministry of Science, Technology, Innovations and Communications (MCTIC), as well as data from the Brazilian Association of Waste and Environment (Abrema) for estimates related to waste management.

EMISSIONS PROFILE

In the 2024 reporting year, Shipping Protection's total greenhouse gas emissions amounted to 19.24 metric tons of carbon dioxide equivalent (tCO₂e), considering Scope 1, Scope 2, and Scope 3 emissions.

19,24

tCO₂e – Total emissions in 2024
Scopes 1, 2, and 3 consolidated in accordance with the GHG Protocol and ISO 14064-1 methodology.

SCOPE 1

0,00

tCO₂e

SCOPE 2

0,51

tCO₂e

SCOPE 3

18,73

tCO₂e

No direct Scope 1 greenhouse gas (GHG) emissions were identified during the reporting period. According to the Greenhouse Gas Inventory, the only category assessed under this scope was fugitive emissions, and no occurrences were recorded during the 2024 reporting year. As a result, total direct emissions amounted to 0.00 tCO₂e.

Indirect emissions associated with purchased electricity consumption (Scope 2), calculated using the

location-based method, totaled 0.51 tCO₂e. These emissions relate exclusively to the electricity consumed at the organization's headquarters in São Luís.

The largest share of emissions was identified under Scope 3, corresponding to indirect emissions associated with the value chain and indirect operational activities. During the reporting period, Scope 3 emissions totaled 18.73 tCO₂e, distributed among the following categories:



Employee commuting: 8,58 tco₂e.



Business travel: 8,15 tco₂e.



Waste generated in operations:
2,00 tco₂e.

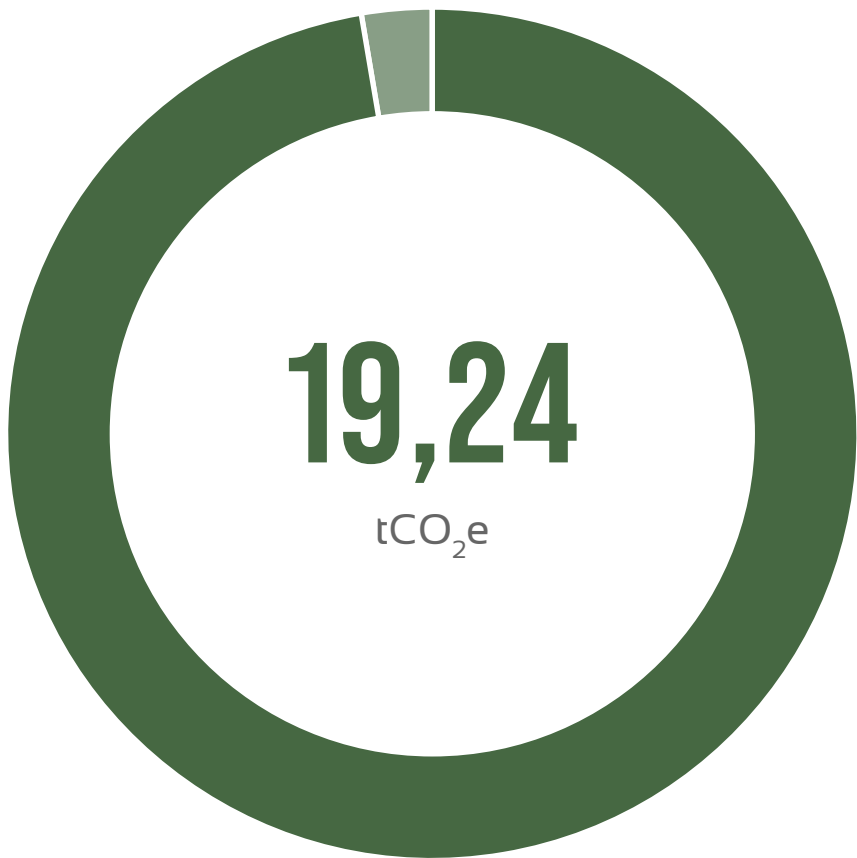
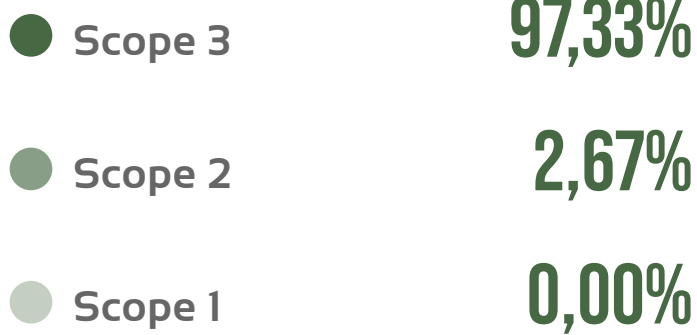
These categories were prioritized during the first inventory cycle because they were considered the most relevant to the organization's operational profile, in accordance with the GHG Protocol guidelines and the technical recommendations of the consultancy responsible for the ESG assessment and the preparation of the inventory.

The reported emissions relate exclusively to the company's operations within Brazil, in accordance with the organizational and geographical boundaries defined in the inventory.

Climate Management and Greenhouse Gas (GHG) Inventory

GRI 305-1 · GRI 305-2 · GRI 305-3

Emissions by Category



Emissions by Category (tCO₂e)

1. Electricity
consumption

0,51

2. Waste generated
from operations

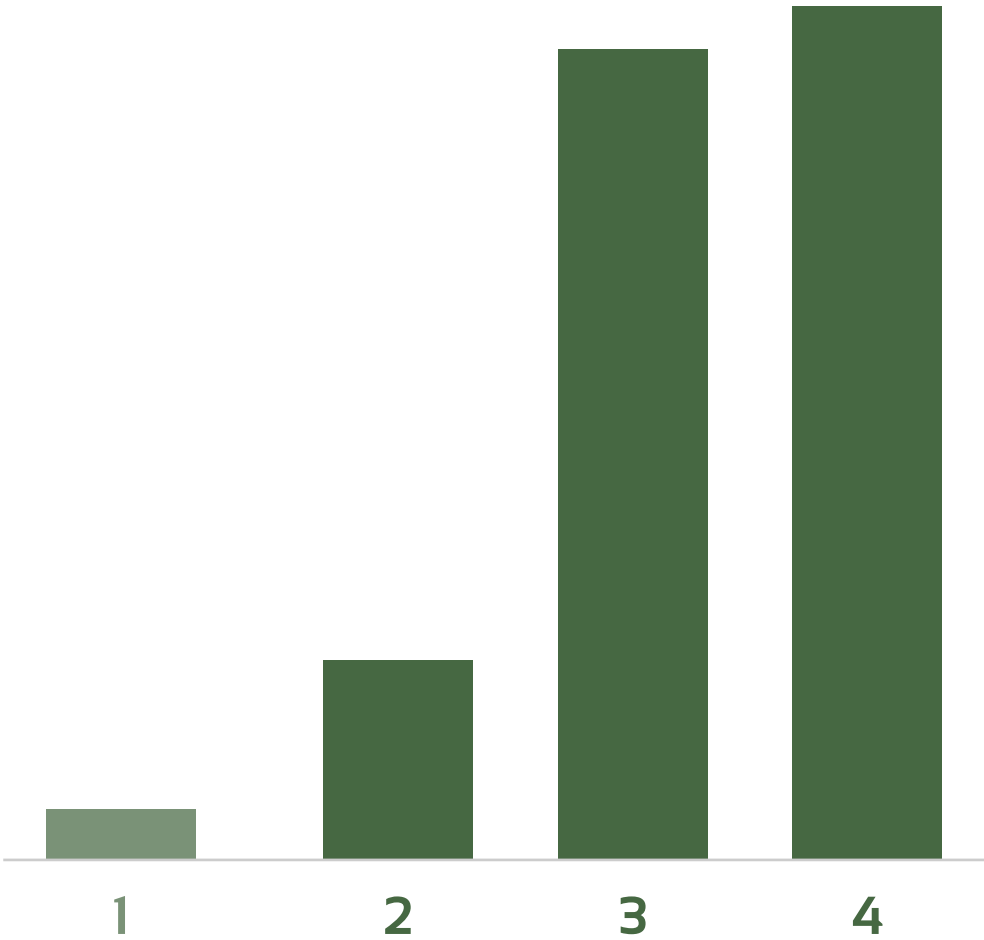
2,00

3. Business
travel

8,15

4. Remote work
emissions

8,58



Emissions by Category

	CO ₂ (t)	CH ₂ (t)	N ₂ O (t)	HFCs (t)	Total emissions (tCO ₂ e)	Percentage
Scope 1						
Fugitive emissions	—	—	—	—	—	—
Scope 2						
Electricity consumption	0,51	—	—	—	0,51	2,67%
Scope 3						
Waste generated from operations	—	0,07	0,0004	—	2,00	10,40%
Business travel	8,08	0,00002	0,0002	—	8,15	42,37%
Remote work emissions	8,28	0,0003	0,001	—	8,58	44,56%
Total	16,87	0,07	0,001	—	19,24	

Climate Management and Greenhouse Gas (GHG) Inventory

GRI 305-1 · GRI 305-2 · GRI 305-3

BIOGENIC EMISSIONS

1,97

metric tons of biogenic CO₂ from identified emissions, associated exclusively with Scope 3 categories, including waste generated from operations, business travel, and employee commuting.

In accordance with the GHG Protocol methodology, biogenic emissions are reported separately and are not included in the inventory's total emissions expressed in tCO₂e.

No Scope 1 biogenic emissions were identified, as the organization does not use biofuels in owned emission sources.

CLIMATE IMPACTS ASSOCIATED WITH THE COMPANY'S ACTIVITIES

The main impacts identified are related to the organization's administrative activities and business relationships, particularly employee commuting and corporate business travel.

+80%

of the total emissions reported in the 2024 inventory are concentrated in the employee commuting and business travel categories.

Embora a empresa não esteja atualmente sujeita a exigências regulatórias Although the company is not currently subject to specific regulatory requirements related to emissions management, the topic is considered material from a strategic and reputational perspective, particularly in light of evolving market, customer, and investor expectations regarding climate transparency.

Among the potential future impacts considered are increased emissions resulting from the expansion of operations, the intensification of corporate travel, and changes in the regulatory environment and climate reporting requirements.

As a positive impact, the company highlights the systematic measurement and disclosure of its emissions, which make it possible to identify the main emission sources, guide mitigation strategies, and strengthen environmental management.

GOVERNANCE AND EMISSIONS MANAGEMENT

The management of greenhouse gas emissions is integrated into the environmental governance structure and the company's corporate sustainability guidelines. Strategic oversight of this topic is carried out by the ESG Committee, composed of the Chief Executive Officer, the ESG Coordinator, and the Administrative and Finance Manager. This body is responsible for monitoring the organization's environmental performance, guiding the implementation of initiatives related to the climate agenda, and ensuring that the topic is integrated into the corporate strategy.

Technical Responsibility

Technical responsibility for conducting the Greenhouse Gas (GHG) Inventory and monitoring climate management initiatives is assigned to the ESG Coordinator, with support from the Administrative-Financial Department and specialized consulting services.

Reporting to the Executive Board

The inventory results and the progress of emission-related initiatives are reported to the Executive Board on an annual basis, within the context of strategic planning, risk management, and the preparation of the Sustainability Report.

The management of greenhouse gas emissions is supported by a set of policies, operational procedures, and institutional initiatives that guide the prevention and mitigation of environmental impacts associated with the organization's activities.

As part of its internal climate- and environmental-related policies, commitments, and standards, the company has established the following instruments and initiatives:



Environmental Education Program,

which promotes internal awareness regarding the responsible use of resources, energy efficiency, and the reduction of environmental impacts, including emissions associated with corporate activities;



Selective Waste Collection Manual,

which contributes to proper waste management and the indirect mitigation of emissions associated with the improper disposal of materials;



Environmental Accident Prevention Plan Request Procedure,

aimed at preventing events that could result in significant environmental impacts, including unplanned emissions;



Renewable Energy Procurement Plan,

which establishes guidelines for prioritizing lower-carbon energy sources, contributing to the reduction of indirect emissions (Scope 2).



Climate Management and Greenhouse Gas (GHG) Inventory

GRI 305-1 · GRI 305-2 · GRI 305-3

MEASURES ADOPTED FOR EMISSIONS
MANAGEMENT

Shipping Protection adopts measures for managing its greenhouse gas (GHG) emissions based on internal policies and operational practices aimed at reducing environmental impacts.



Main Mechanisms Used

- Periodic preparation of the Greenhouse Gas (GHG) Inventory.
- Monitoring and control of electricity consumption.
- Internal guidelines for the responsible use of resources.
- Implementation of the Renewable Energy Procurement Plan.
- Environmental Education Program focused on raising internal awareness.
- **Selective Waste Collection Manual for proper waste management.**
- Environmental incident prevention procedures applicable to suppliers and operational partners.

These measures contribute to the indirect reduction of emissions and to the incorporation of good environmental practices into the organization's activities.

TARGETS AND PERFORMANCE
MONITORING

With 2024 established as the baseline year for the greenhouse gas emissions inventory, prospective targets have been established for the 2025–2027 period, focusing on improving climate performance and strengthening environmental management.

Among the main initiatives planned are the transition to electricity from renewable energy sources, formalized through the Renewable Energy Procurement Plan, as well as the expansion of Scope 3 emissions analysis in future inventory cycles.

The effectiveness of these measures will be monitored through the annual preparation of the Greenhouse Gas Inventory and the analysis of performance indicators, including:



Main Mechanisms Used

- Total GHG emissions (tCO₂e).
- Emissions per employee.
- Emissions per financial performance.
- Specific indicators related to energy consumption.

Progress will be evaluated annually by the ESG Committee, based on comparisons with the 2024 baseline.

STAKEHOLDER ENGAGEMENT

Stakeholder engagement contributes to the continuous improvement of the organization's climate management. This process is conducted through formal mechanisms, including:



Stakeholder Mapping Procedure



Code of Conduct for Service Providers and Suppliers



Sustainable Supplier Management Policy



Public Sector Relations Policy



Sustainable Value Program for Customers

These mechanisms make it possible to incorporate the expectations and contributions of employees, suppliers, customers, communities, and other stakeholders, strengthening the adoption of practices aligned with the company's environmental and climate commitments.

Finally, Shipping Protection is currently preparing its 2025 Greenhouse Gas Inventory, with the objective of enhancing its historical data series, deepening emissions monitoring, and strengthening its climate management strategy.



Value Chain and Suppliers

GRI 308-2

Based on the impact materiality assessment conducted in 2025 and a technical evaluation carried out with internal specialists, potential and actual negative environmental impacts related to the supplier chain were identified.

Among the main impacts identified are indirect greenhouse gas (GHG) emissions (Scope 3) resulting from the consumption of fossil fuels in port and maritime operations, the ground transportation of crew members and cargo, maintenance and repair services, and operational logistics support activities. Potential risks associated with environmental degradation resulting from inadequate waste management practices were also recognized, including the improper disposal of contaminating materials and possible non-compliance with environmental regulations applicable to port and maritime operations.

ASSOCIATED RISKS

Biodiversity and Ecosystems

Indirect activities carried out by third parties in coastal and port environments, including potential impacts on local fauna and flora, water pollution, and cumulative effects associated with maritime operations.

ASSOCIATED RISKS

Waste Generation

Generation and improper disposal of solid and operational waste by suppliers engaged in external logistics and operational activities.

The impacts described above are recognized as potential and inherent to the characteristics of the sector and were considered in the materiality assessment process and in the evaluation of risks related to the supply chain.

Although preventive management mechanisms are applied in supplier relationships—such as requiring compliance with environmental legislation during the contracting process, including social and environmental responsibility clauses in contracts, distributing and obtaining acknowledgment of the Code of Conduct for Service Providers and Suppliers, and conducting operational monitoring where applicable—a systematic process has not yet been implemented to identify, classify, and formally document suppliers as causing actual or potential negative environmental impacts.

As a result, no suppliers were formally identified as having negative environmental impacts through a structured assessment process and, consequently, no formal improvement agreements linked to this type of assessment were established. Likewise, no business relationships with suppliers were terminated as a result of environmental impacts identified through a formal assessment process during the reporting period.

The Sustainable Supplier Management Policy provides for the enhancement of the structured environmental assessment of the supply chain, including the definition of criteria, indicators, and monitoring mechanisms. The implementation of this process is scheduled to begin in 2026 as part of the evolution of the supplier management system and the strengthening of the organization's social and environmental due diligence practices.



Terras de Timbotuba: an environmental conservation and engagement project with traditional communities in the Alcântara region, Maranhão.



Social



Valuing people as the foundation of the business

GRI 3-3 · GRI 2-30 · GRI 401-1 · GRI 401-2 · GRI 401-3 · GRI 402-1

At Shipping Protection, Employment and Labor Relations are understood as fundamental pillars for business sustainability and long-term value creation. The company recognizes that its people are essential to the quality of the services it provides, particularly in a sector that requires technical expertise, operational responsibility, and the ability to respond effectively in complex environments.

People management is carried out in a structured manner throughout the entire employee lifecycle—from recruitment to termination of employment—with a focus on promoting formal, ethical, and transparent labor relationships, continuous professional development, and the creation of a healthy, inclusive, and safe organizational environment.

The Human Resources function is responsible for managing this area, under the supervision of the Executive Board and with the support of bodies such as the ESG Committee, the Diversity and Inclusion Committee, the Whistleblowing Channel Committee, and the Integrated Management System (IMS), ensuring alignment with the corporate strategy, labor legislation, and risk management.

EMPLOYMENT AND LABOR RELATIONS IMPACTS

The creation and maintenance of formal employment by Shipping Protection generate significant positive impacts. For employees, they provide access to income, financial stability, social protection, and opportunities for professional development. For the economy, they contribute to the circulation of financial resources, tax revenue generation, and the strengthening of the regions in which the company operates.

From a business perspective, attracting, developing, and retaining qualified talent are critical factors for the continuity and efficiency of operations. Valuing people is also directly related to promoting decent working conditions and respecting human rights.

The organization recognizes the positive impacts associated with its employment relationships while also identifying the potential risks and negative impacts arising from its activities.



Positive impacts associated with labor relations

- Professional development through training programs and internal growth.
- Structuring of a job and salary plan.
- Provision of corporate benefits.
- Promotion of adequate working conditions, including a structured organizational environment, ergonomic furniture, and initiatives aimed at well-being and occupational health.
- Expansion of diversity and inclusion practices.
- Promotion of equal opportunities.



Potential negative risks and impacts

- Turnover and job insecurity in contexts of change.
- Drop in engagement, occupational stress, and work overload.
- Interpersonal conflicts.
- Potential occupational risks, such as ergonomic illnesses or administrative accidents, even if there is no history of relevant occurrences.
- Indirect risks in the value chain related to inadequate labor practices by suppliers and partners.
- Perception of a lack of clear opportunities for professional growth.



Valuing people as the foundation of the business

RISK MANAGEMENT AND PRACTICES ADOPTED

The company adopts both preventive and corrective approaches to mitigate negative impacts and strengthen positive ones. Internally, it implements mechanisms for the continuous monitoring of organizational climate, performance evaluations, talent development and retention practices, and structured communication between leadership and teams.

The management approach is guided by formal policies and instruments, including the Code of Ethics and Conduct, the People Management Policy, the Internal Regulations, the Diversity and Inclusion Policy, the Compensation and Benefits Policy, and the Training and Development Program, which provide the framework for professional conduct, employee development, and the management of internal relationships.



Key adopted practices

- Continuous technical and behavioral training programs.
- Individual Development Plans (IDPs).
- Periodic performance evaluations.
- Compensation and benefits structure compatible with the market.
- Diversity and inclusion initiatives.
- Employee engagement and recognition actions.
- Organizational climate monitoring.
- Independent Whistleblower Channel.

RESULTS, INDICATORS, AND PROGRESS

GRI 3-3 · GRI 2-30 · GRI 401-1 · GRI 402-1

The effectiveness of actions related to Employment and Labor Relations is monitored through indicators and targets covering training, retention, diversity, engagement, and professional development.

The company has established significant commitments, including ensuring access to training for all employees and achieving diversity targets in leadership positions by 2030:

40%

participation of women in leadership programs by 2030;

30%

participation of people with disabilities in leadership programs by 2030.

In 2025, the first year in which data were consolidated for GRI reporting purposes, Shipping Protection recorded a net increase in its workforce, with the number of hires exceeding the number of employee departures, reflecting operational stability and moderate growth.

The data are managed through a structured Human Resources system, enabling the continuous monitoring of indicators and the identification of opportunities for improvement.

New hires

Calculation base (January 2025): 23 Employees

Total hires

4

Hiring rate

17,4%

Age range

30–50 years

100% of hires

By region

Northeast

2 · 50%

Southeast

2 · 50%

By gender

Female

1 · 25%

Male

3 · 75%



Valuing people as the foundation of the business

GRI 3-3 · GRI 2-30 · GRI 401-1 · GRI 402-1

Turnover

Calculation base (January 2025): **23 Employees**

Total terminations

2

Turnover range

8,7%

Gender

100% male
all terminations

By region

Northeast

2 · 100%

By age range

Under 30 years old

3 · 75%

30 to 50 years old

1 · 25%

Although quantitative results are still in the early stages of consolidation, progress has been observed in the organization of processes, the formalization of policies, and the structuring of development programs.

Mechanisms such as performance evaluations, ongoing feedback, organizational climate surveys, exit interviews, and the Whistleblowing Channel play a fundamental role in this process.

COMMUNICATION AND PREDICTABILITY IN LABOR RELATIONS

With regard to the minimum notice period for significant operational changes, Shipping Protection provides advance communication to employees whenever such changes may affect their activities or working conditions. This communication is conducted primarily by the Human Resources function, together with the leaders responsible for the affected teams.

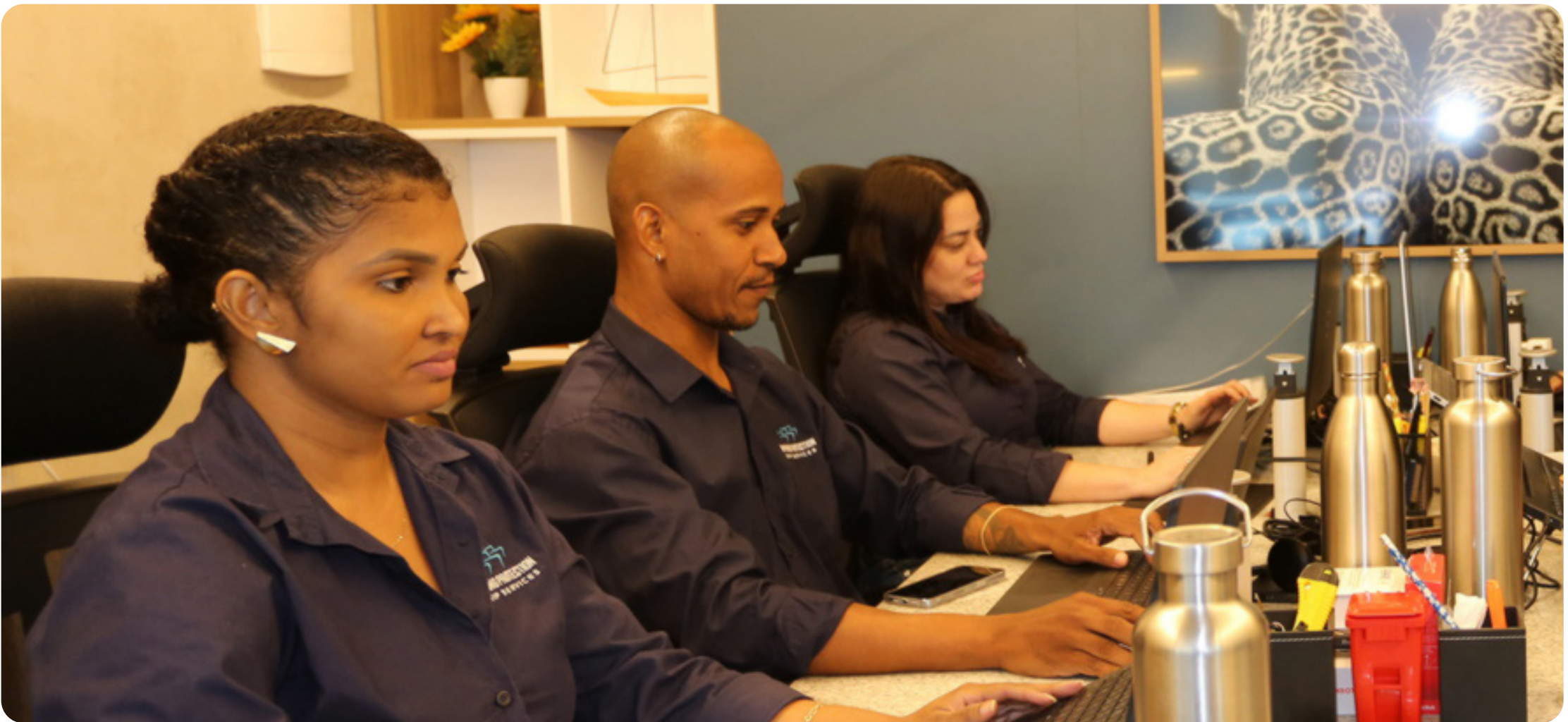
There is no formally established minimum notice period defined in an internal policy or collective bargaining agreement. The advance notice provided is determined according to the nature and complexity of each situation, with the objective of ensuring transparency, respect for the individuals involved, and compliance with applicable labor legislation.

The company did not have formally established collective bargaining agreements during the reporting period and, therefore, there are no specific clauses regarding notice periods or consultation processes. Nevertheless, the organization maintains practices of advance communication and internal dialogue to promote predictability in labor relations and reduce potential impacts on employees.



Main Labor Relations Management Tools

- Code of Ethics and Conduct
- People Management Policy
- Internal Regulations
- Diversity and Inclusion Policy
- Compensation and Benefits Policy
- Independent Whistleblower Channel
- ESG Committee
- Diversity and Inclusion Committee
- Integrated Management System (IMS)
- Training and Development Program



Shipping Protection employees working at their office workstations.

Valuing people as the foundation of the business

GRI 3-3 · GRI 2-30 · GRI 401-1 · GRI 402-1

Benefits Provided to Full-Time Employees

GRI 401-2

The provision of corporate benefits is intended to contribute to employees' health, well-being, and professional development, reinforcing a work environment that values quality of life and a healthy balance between personal and professional responsibilities.

During the reporting period, all employees were employed under full-time contracts governed by the Brazilian Consolidation of Labor Laws (CLT), with no temporary or part-time employees. Accordingly, the benefits described here represent the standard benefits provided to 100% of the workforce, applied uniformly across all operational units, regardless of the work arrangement (on-site or remote). Therefore, there is no differentiation in benefits among employment categories.

Benefits Provided to Full-Time Employees



Life Insurance

Group life insurance is provided as a standard benefit to all employees.



Health Insurance

Employees receive health insurance with medical coverage, in addition to a dental plan.



Maternity and Paternity Leave

The organization provides maternity and paternity leave in accordance with the legal requirements established by the CLT, ensuring paid leave for all eligible employees.



Meal Allowance

This benefit is granted monthly and can be used to purchase food at participating establishments.



Gym Membership Reimbursement

Provided in accordance with the internal policy, with the objective of encouraging healthy lifestyle habits that promote health and quality of life.



Structured Training, Learning, and Professional Development Program

Technical, behavioral, and personal development training courses are offered.



Foreign Language Course Assistance (English)

Includes a monthly subsidy and reimbursement for instructional materials, in accordance with the internal policy.



No specific benefit is provided for employees with disabilities beyond the mandatory social security benefits required by applicable law. Likewise, the organization does not offer a supplementary private pension plan to full-time employees.

In addition, there is no employee stock ownership plan, stock option plan, or other equivalent equity-based compensation program.

These benefits are therefore not part of the corporate benefits package provided to employees during the reporting period.



Valuing people as the foundation of the business

GRI 3-3 · GRI 2-30 · GRI 401-1 · GRI 402-1

Maternity/Paternity Leave

GRI 401-3

Balancing professional responsibilities with family life is an important aspect of employee well-being and the creation of healthier work environments. Recognizing this, Shipping Protection ensures that all employees are entitled to maternity and paternity leave in accordance with Brazilian labor legislation and the regulations applicable to employment contracts. This benefit is guaranteed to all employees with formal employment relationships, regardless of gender, reinforcing the company's commitment to responsible labor practices and respect for employee rights.

The company fully complies with the statutory leave periods and guarantees employees the right to return to the same position previously held or to an equivalent and compatible position, as provided by law. In addition, the company does not adopt any practices that restrict, discourage, or hinder the exercise of this right, ensuring that employees are able to fully exercise their labor rights.

The Human Resources function is responsible for recording and monitoring information related to leave, return to work, and employee retention following the end of the leave period. These records make it possible to monitor indicators such as return-to-work and retention rates, where applicable, contributing to the continuous improvement of people management practices.



25

employees entitled to maternity
or paternity leave



10

eligible women



15

eligible men

However, there were no employees who made use of this benefit during the reporting period. As a result, there were no cases of employees returning to work following leave or remaining employed twelve months after their return, making it impossible to calculate return-to-work and retention rates for this reporting cycle.



Occupational Health and Safety Management

GRI 3-3 · GRI 403-1 ao GRI 403-10

The effective management of occupational risks, combined with the monitoring of employee health and the implementation of preventive measures, contributes to safeguarding the physical and mental well-being of the workforce, ensuring business continuity, and strengthening an organizational culture focused on prevention.

In this context, Shipping Protection has implemented an Occupational Health and Safety Management System aligned with Brazilian legal requirements and integrated into the organization's Integrated Management System (IMS).

The system is structured around the preventive identification and assessment of occupational risks through the Risk Management Program (PGR), as well as the clinical monitoring of employees through the Occupational Health Medical Control Program (PCMSO). It also includes ergonomic assessments applicable to administrative activities, in accordance with the applicable Brazilian Regulatory Standards (Normas Regulamentadoras – NRs).

The management of this topic is integrated into the Corporate Risk Matrix, which is structured in accordance with the principles of ISO 31000, and is overseen by the Executive Board and the Integrated Management System (IMS) Committee. This committee meets periodically to monitor matters related to corporate management, including occupational health and safety, with meetings formally documented through minutes and internal records.

Technical execution

The technical execution of legal programs is carried out with the support of a company specialized in Occupational Medicine and Safety, which is responsible for conducting occupational examinations, technical assessments, and medical follow-up, under the organization's supervision.

Indicators monitored by HR

Concurrently, the Human Resources department monitors operational indicators related to occupational health and the work environment, including the percentage of examinations conducted within the scheduled timeframe, absenteeism in scheduled occupational examinations, turnover data, and organizational climate assessment results.

The Occupational Health and Safety Management System covers all direct employees engaged in activities and work environments under the company's control, including administrative and operational activities related to the provision of services in the maritime and port sector. There are no non-employees whose work or workplace is under the organization's direct control; therefore, this group is not applicable to the scope of the system.

The guidelines related to this topic are formalized in the Integrated Management Policy, which includes commitments to the prevention of occupational risks, the promotion of a safe working environment, and the continuous improvement of working conditions. Additionally, Shipping Protection maintains a Quality of Life, Well-Being, and Mental Health Policy aimed at promoting employees' physical and emotional well-being.

The system is continuously improved through the periodic review of legally required occupational health and safety programs, the monitoring of quality of life and mental health initiatives, and the updating of corporate policies whenever necessary, ensuring alignment with regulatory requirements and organizational needs. This preventive and structured approach guides the management of the topic and contributes to the protection of occupational health and the continuous improvement of the working environment.

IMPACTS

The company recognizes that its activities may generate both positive and negative impacts on the health, safety, and well-being of workers. These impacts are monitored and managed through structured occupational health and safety practices.



Potential negative impacts associated with the topic

- Possibility of workplace accidents resulting from operational failures.
- Exposure to ergonomic risks in administrative and operational activities.
- Possible damage to mental health related to overload or organizational imbalances.
- Indirect economic impacts, such as work absences, potential labor liabilities, and loss of productivity.



Occupational Health and Safety Management

GRI 3-3 · GRI 403-1 ao GRI 403-10

According to the Corporate Risk Matrix, operational risks that may compromise worker safety are classified as high-level risks, requiring the implementation of action plans and mitigation measures.

These impacts are predominantly potential and short- to medium-term in nature, although they may result in long-term effects if not properly managed. They are not considered systemic to the sector but are instead associated with the conditions under which activities are performed and with internal management practices.

On the other hand, the company also identifies actual positive impacts resulting from the implementation of its Occupational Health and Safety Management System. Among the most significant are:



Real positive impacts

- Prevention and control of occupational risks through the Risk Management Program (PGR) and the Occupational Health Medical Control Program (PCMSO).
- Periodic monitoring of employees' health.
- Provision of corporate benefits focused on health and well-being.
- Promotion of a safe, organized, and monitored work environment.

During the materiality process, positive impacts associated with strengthening employees' physical and emotional well-being were identified. These impacts are actual and short- and medium-term in nature, with long-term effects on talent retention, operational stability, and the mitigation of economic risks.

INVOLVEMENT WITH IMPACTS THROUGH ACTIVITIES AND THE VALUE CHAIN



Own operations

Potential impacts are primarily associated with the execution of administrative and operational activities in the maritime and port sector, and may involve occupational risks, operational failures, or inadequate ergonomic conditions.



Value chain

The company may also be linked to impacts resulting from the practices of suppliers and operational partners, especially regarding compliance with safety standards, environmental management, or ethical standards.

Business relationships include:

Technical service providers

Operational suppliers

Logistics partners

Maritime and port sector sub-agents

To mitigate these risks, the company adopts contractual clauses and internal compliance guidelines focused on integrity and compliance with applicable legislation. The organization is in the process of consolidating more structured ESG due diligence mechanisms applicable to its value chain.

MANAGEMENT AND PREVENTION MEASURES

To prevent or mitigate potential negative impacts, the company adopts a structured preventive approach.



Key Measures Implemented

- Periodic identification and assessment of occupational risks through the Risk Management Program (PGR) risk inventory.
- Pre-employment, periodic, and termination occupational medical examinations conducted in accordance with the Occupational Health Medical Control Program (PCMSO).
- Ergonomic assessments of administrative activities.
- Periodic updates to risk management tools.

When risks classified as significant or high are identified, action plans are established, assigning responsible parties and implementation deadlines. In the event of incidents or accidents, formal response mechanisms are in place, including incident reporting, investigation of causes, notification of authorities when applicable, medical follow-up through the Occupational Health Medical Control Program (PCMSO), and the implementation of corrective and preventive measures. During the reporting period, there were no actual negative impacts related to occupational accidents.

In addition to preventive actions, the organization also adopts measures to strengthen the positive impacts associated with this topic, such as the continuous implementation of the Risk Management Program (PGR) and the Occupational Health Medical Control Program (PCMSO), monitoring of the organizational climate, the provision of health insurance and dental insurance extended to dependents, and organizational practices aimed at promoting work-life balance, including flexible working hours and hybrid work arrangements, where applicable.



Occupational Health and Safety Management

GRI 3-3 · GRI 403-1 ao GRI 403-10

MONITORING AND EVALUATION OF EFFECTIVENESS

The effectiveness of the measures adopted is monitored through the implementation of legally required programs, updates to the Corporate Risk Matrix, and the monitoring of operational indicators by the Human Resources department.



Currently monitored data

- Percentage of occupational examinations conducted within the scheduled timeframe.
- Preventive monitoring of upcoming examinations.
- Absenteeism rate in scheduled examinations.
- Employee turnover data.
- Organizational climate assessment results.

During the reporting period, the occupational accident indicator remained at zero recorded incidents, which constitutes evidence of the effectiveness of the preventive measures implemented. Nevertheless, the company recognizes the need to further develop the formalization of structured indicators and quantitative targets for this topic, in accordance with the recommendations of the ESG assessment conducted in 2025.

CONTINUOUS LEARNING AND IMPROVEMENT

The materiality process and ESG assessment conducted in 2025 provided important insights for Shipping Protection, particularly regarding the need to strengthen performance measurement and formalize mechanisms for monitoring this topic. As a result, Occupational Health and Safety became more explicitly integrated into the Integrated Management System (IMS) and the Corporate Risk Matrix, with systematic oversight by senior leadership.

The periodic review of legally required programs, the monitoring of quality of life and mental health initiatives, and the updating of corporate policies constitute the company's main continuous improvement mechanisms. The company also maintains internal communication channels that enable the reporting of risk situations or nonconformities, allowing for the early identification of potential impacts and the adoption of corrective measures.

Through this preventive and structured approach, Shipping Protection seeks to strengthen its organizational safety culture, promote employee well-being, and continuously improve its occupational risk management tools.

Hazard Identification, Risk Assessment, and Incident Investigation

GRI 403-2

The identification of hazards and the assessment of occupational risks are carried out systematically through occupational health and safety programs, particularly the Risk Management Program (PGR) and the Occupational Health Medical Control Program (PCMSO), which are prepared and monitored by a specialized company. These instruments include the analysis of activities by job function, department, and work environment, covering physical, ergonomic, organizational, and psychosocial risks in both routine operational activities and non-routine situations.

PGR

Risk Management Program

Analysis of activities by role, sector, and work environment, with risk classification and definition of preventive and corrective measures.

PCMSO

Occupational Health Medical Control Program

Clinical monitoring and mandatory occupational examinations, with technical assessments and specific protocols by role.



Occupational Health and Safety Management

The assessments include technical observations, ergonomic analyses where applicable, interviews, and the application of specific protocols, enabling the classification of risks and the definition of preventive and corrective measures. Based on these analyses, actions are implemented in accordance with the hierarchy of controls, prioritizing the elimination of hazards and, where this is not possible, their mitigation, in compliance with the Regulatory Standards (NRs), particularly NR-01.

The quality of these processes is ensured through the work of qualified professionals from the specialized company hired, who are responsible for the preparation, updating, and technical monitoring of the programs and procedures, including mandatory occupational medical examinations. Internally, the Human Resources department and managers monitor the implementation of the recommendations and ensure the periodic updating of documents and practices, ensuring compliance with legal requirements and actual working conditions.

The results of the technical assessments are used as the basis for the continuous improvement of the Occupational Health and Safety Management System. The recommendations generated guide adjustments to operational routines, improvements to working conditions, reinforcement of internal guidance, and health promotion initiatives, as well as the periodic review of risks and the control measures adopted.

Channels for reporting risk situations

The company also maintains formal and accessible channels so that workers can report situations of risk, discomfort, or conditions that may affect their health and safety. These reports can be made through leadership, the Human Resources department, or institutional channels, including the Whistleblowing Channel. All reports are treated with confidentiality and analyzed to determine the appropriate measures, with a guarantee of protection against any form of retaliation.

In line with this approach, employees are guaranteed the right to report and remove themselves from situations they consider potentially unsafe, without prejudice or retaliation. This principle is incorporated into the company's internal guidelines and occupational risk management practices, reinforcing its commitment to the physical integrity and well-being of its people.

The investigation of incidents, where applicable, follows the procedures established in the occupational health and safety programs, allowing for the analysis of causes, the review of risk assessments, and the implementation of corrective and preventive measures. These processes contribute to the continuous strengthening of management practices and to the prevention of recurring incidents.

GRI 3-3 · GRI 403-1 ao GRI 403-10

Occupational Health Services

GRI 403-3

Although the company operates predominantly in administrative activities classified as low occupational risk, it adopts a preventive and structured approach to monitor potential factors that may affect the well-being and work capacity of its employees.

Shipping Protection maintains occupational health services organized in compliance with labor legislation through the implementation of the Occupational Health Medical Control Program (PCMSO), integrated with the Risk Management Program (PGR). These programs enable the systematic monitoring of the relationship between the activities performed and the identified potential occupational risks, contributing to the prevention of health issues and the promotion of safe working environments.

The purpose of occupational health services is to monitor employees' health conditions and support the identification, elimination, or control of occupational risk factors.



Main functions

- Conducting occupational medical examinations (pre-employment, periodic, return-to-work, change of role, and termination), as required by legislation.
- Issuance of the Occupational Health Certificate (ASO).
- Monitoring workers' health in relation to the risks identified in the PGR.
- Technical support in identifying risk factors and proposing preventive measures.
- Guidance to workers on health-related care and risk prevention associated with the activities performed.



Occupational Health and Safety Management

The quality of these services is ensured through the engagement of clinics and professionals specialized in Occupational Medicine, who are duly qualified and licensed in accordance with the applicable legal requirements. The procedures and monitoring activities follow the guidelines established in the Regulatory Standards (NRs) issued by the Ministry of Labor, as well as other applicable legislation.

SCHEDULING

Workers' access to occupational health services is guaranteed through scheduling organized by the Human Resources department, with examinations conducted during working hours and at no cost to the employee.

ADVANCE NOTICE

The organization promotes advance notice regarding the mandatory nature and purpose of occupational examinations, as well as workload adjustments to allow attendance at medical consultations and evaluations.

CONFIDENTIALITY

Health data is kept confidential and accessible only to authorized professionals, in compliance with legal data protection and medical ethics requirements.

A empresa assegura também o tratamento **confidencial das informações médicas**. Essas informações não são utilizadas para decisões que impliquem **discriminação, favorecimento ou prejuízo ao trabalhador**.

Employee Health Promotion

GRI 403-6

Employee health promotion is carried out through structured and ongoing initiatives focused on disease prevention, the monitoring of physical and mental health conditions, and encouraging the adoption of healthy lifestyle habits. This approach integrates occupational health initiatives, access to healthcare services, and well-being promotion programs, seeking to contribute to employees' quality of life and overall health.

As part of this commitment, the company has implemented the Occupational Health Medical Control Program (PCMSO), whose purpose is to preserve employees' health through periodic clinical monitoring, preventive actions, screening, and the early identification of potential work-related health issues. The program provides for occupational medical examinations and the systematic monitoring of employees' health conditions.

Health promotion is also strengthened through the Health Promotion and Disease Prevention Program, which brings together educational initiatives aimed at improving quality of life and raising awareness of the importance of adopting healthy habits. The activities are structured based on the guidelines of the Employee Handbook – Health Promotion Program and implemented in accordance with the Health Promotion Program Schedule, encompassing an initial assessment, thematic campaigns, educational content, and monitoring of employee participation.

The handbook is intended to support employees in adopting behaviors that contribute to well-being and the prevention of health risk factors, addressing topics such as a balanced diet, regular physical activity, emotional health, stress management, and work-life balance. The content also provides guidance on the importance of preventive medical follow-up and daily self-care.

Complementing these initiatives, the company maintains the Quality of Life, Well-Being, and Mental Health Policy, which establishes ongoing guidelines for promoting a healthy work environment, preventing psychosocial risk factors, encouraging work-life balance, and strengthening organizational well-being.

As part of its health promotion strategy and to facilitate access to medical care not directly related to work, all employees are provided with:



Health and dental plan

They are fully funded by the company, with extensive coverage for dependents. These benefits provide access to medical consultations, examinations, treatments, hospital care, preventive care, and dental services, expanding support for workers' overall health.



Gym subsidy

Shipping Protection also encourages the regular practice of physical activities as a means of disease prevention and wellness promotion, providing a monthly subsidy for gym memberships. This initiative seeks to stimulate the adoption of healthy habits and contribute to maintaining the physical and mental health of employees.



Occupational Health and Safety Management

The health promotion programs offered are voluntary and include educational campaigns, discussion groups, in-formational content, and activities focused on topics such as:

Healthy eating

Physical activity

Stress management

Emotional health

Social-emotional skills

Financial education

These topics are defined based on initial assessments and the identification of employees' needs, with ongoing monitoring of engagement and the effectiveness of the initiatives.

All services and programs are made available to all employees and are complementary to the company's occupa-tional health initiatives, reinforcing the preventive approach adopted by the company to promote overall health and quality of life in the workplace.

CONFIDENTIALITY AND PROTECTION OF HEALTH DATA

The confidentiality and protection of employees' personal health information are ensured through internal restric-ted-access controls and the confidential handling of medical and occupational data, in compliance with Brazilian legislation and the guidelines established in the Privacy and Data Protection Policy and the Personal Data Protec-tion Impact Report (DPIA). The processing of this information follows the principles of the General Data Protection Law (LGPD), including data minimization, confidentiality, and security.

Guarantees provided to employees

Sensitive health data is collected and used exclusively for legal and occupational purposes, such as medical monitoring, periodic examinations, and benefits management, and is accessed only by authorized professionals and the responsible departments. The company further guarantees that workers' participation in health promotion, wellness, and medical monitoring programs is not used as a criterion for decisions related to employment status, such as promotion, compensation, or termination, ensuring respect for the privacy, dignity, and equal treatment of all employees.

GRI 3-3 · GRI 403-1 ao GRI 403-10

Worker Engagement in Occupational Health and Safety Management

GRI 403-4

The promotion of safe and healthy work environments is an integral part of the organization's management practi-ces. To this end, the company encourages the active participation of workers and ensures access to information on occupational health and safety issues through structured processes, internal communication, and formal consulta-tion mechanisms within its Occupational Health and Safety Management System (OH&S).

Management of this topic is primarily conducted through mandatory technical programs, such as the Risk Mana-gement Program (PGR) and the Occupational Health Medical Control Program (PCMSO), prepared and monitored by a specialized company contracted for this purpose. These programs cover all employees and guide actions for hazard identification, occupational risk assessment, the definition of preventive measures, and the monitoring of workers' health conditions.

Employee participation takes place both through formal communication channels and through direct involvement in the technical stages of the management system. During the preparation and updating of the PGR, for example, workers are consulted through individual interviews conducted by the contracted OH&S service provider, which collects information on the activities actually performed, the actual working conditions, and the perception of risks. These consultations are complemented by technical inspections of the workplace, with direct observation of activities and interaction with the occupants of the evaluated positions, contributing to hazard identification and occupational risk assessment.

Consultation with workers also takes place through structured information-gathering instruments. During the reporting period, the Work and Risk of Illness Inventory (ITRA) was administered by a specialized company, in addi-tion to internal surveys conducted by the Human Resources department through the Bizneo people management platform. These instruments make it possible to incorporate workers' perceptions into the analysis of working con-ditions and the continuous improvement of health, safety, and well-being practices.



Occupational Health and Safety Management

GRI 3-3 · GRI 403-1 ao GRI 403-10

Within the scope of participatory management, the company maintains a formal process for recording and addressing employee suggestions, feedback, and requests, as defined in the Participatory Management Standard Operating Procedure (SOP). Submissions may be made through an internal suggestion form available on the corporate intranet or in printed format.

01 Logging

Reports logged by the administrative department or the ESG Committee within two business days of receipt.

02 Initial Analysis

Evaluation by immediate leadership within ten business days.

03 Evaluation and Validation

Proposals evaluated by the ESG Committee and, when necessary, submitted to the Executive Board for validation.

04 Response

Response to the employee via email, meeting, or internal communication, ensuring traceability and transparency in the handling of requests.

In addition to these mechanisms, workers receive guidance and information on occupational health and safety through the guidelines established in the PGR and the PCMSO, training sessions and institutional communications, as well as educational initiatives provided under the internal health promotion and quality of life programs. These processes

contribute to raising awareness of safe practices, risk prevention, and the continuous improvement of working conditions.

Shipping Protection does not have a specific occupational health and safety committee. However, issues related to well-being, working conditions, and the organizational environment may be discussed within the scope of the ESG Committee, under the social and governance dimensions.

Training of Workers
in Occupational Health
and Safety

GRI 403-5

The promotion of safe and healthy working environments is a principle that guides the company's activities. In this context, occupational health and safety training plays a central role in preventing occupational risks and strengthening the safety culture among employees.

Training initiatives are structured within the organization's Integrated Management System (IMS) and conducted in accordance with the applicable legal programs, including the Risk Management Program (PGR) and the Occupational Health Medical Control Program (PCMSO).

The training process is directly linked to occupational risk management, which includes hazard identification, risk assessment and classification, the definition of preventive measures, and monito-

ring the effectiveness of the actions implemented. Training needs are defined based on the risk analysis provided for in the PGR.



Factors considered in defining training needs

- Hazard identification.
- Risk classification according to the Risk Matrix methodology (probability × severity).
- Control measures outlined in the action plan.
- Applicable legal requirements.
- Specific characteristics of the roles performed.

Changes in processes, the identification of new risks, or revisions to the legal programs also lead to the reassessment of training needs.

Based on this analysis, the company structures training by considering the Similar Exposure Groups (SEGs) and the specific risks associated with each job function, encompassing physical, biological, ergonomic, and accident risks. Although there is no formal consolidated risk-to-training matrix, the training content delivered is defined according to the risks identified for each activity.

The company does not have third-party workers or contractors operating under its operational control in Brazil; therefore, training activities apply exclusively to its own employees.



Occupational Health and Safety Management

GRI 3-3 · GRI 403-1 ao GRI 403-10

The training framework includes different types of training. They are:

New hire training

mandatory and conducted when the employee joins the company, covering general guidance on accident prevention, hazard identification in the workplace, compliance with internal safety standards, preventive procedures, and the proper use of personal protective equipment (PPE), where applicable

Periodic training and refresher training

conducted whenever necessary to update procedures, address process changes, or comply with legal requirements

Job-specific training

related to the functions performed and the occupational risks identified. Topics covered include defensive driving for maritime agents who travel and visit port areas, the proper use of PPE, training focused on preventing ergonomic risks, and preventive training related to risks typical of port areas, such as exposure to natural heat, environmental noise, humidity, the possibility of contact with biological agents, falls, and operational risks

Specific training for forest area (RPPN)

Specific training for employees working in the forest area associated with the property designated for the future Private Natural Heritage Reserve (RPPN). Covers safe procedures for working in a natural environment and the proper use of personal and collective protective equipment.

Training is provided free of charge and is conducted primarily during working hours, using language appropriate to the participants' level of understanding. When necessary, the company may rely on the support of qualified internal or external professionals. Internal instructors must have proven technical experience and validation from the Occupational Health and Safety (OHS) area, while external instructors must comply with legal requirements and demonstrate qualifications compatible with the subject matter being taught.

Participation in training is formally recorded and monitored within the scope of the IMS, with document control maintained by the Human Resources department. Every employee who begins mandatory training is required to complete it, with completion verified through internal records or certificates issued by the responsible institutions.

100% During the reporting period, the completion rate for mandatory training was 100%.

TRAINING MONITORING

The effectiveness of training is monitored through different monitoring mechanisms, including attendance records, internal follow-up on the practical implementation of preventive measures, analysis of work-related occurrences, and internal IMS audits. Shipping Protection also assesses the occurrence of incidents, near misses, and other events that may indicate the need to review prevention practices and training content.

The company's internal definition of an incident follows the criteria established by the applicable legislation and the guidelines of the occupational risk management process, considering any occurrence that results or has the potential to result in injury or harm to health.

0 During the reporting period, no workplace accidents, incidents, or near-misses were recorded among the company's workers.

The absence of occurrences is analyzed in conjunction with the periodic reviews of the Risk Management Program (PGR), in order to ensure that the training plan remains aligned with the risk profile of the activities performed and the applicable legal requirements, contributing to the maintenance of a safe and preventive working environment.

Based on this process, training activities are planned based on the identification and assessment of occupational risks, ensuring that workers receive guidance and training aligned with the characteristics of their job functions, applicable legal requirements, and the preventive measures established by the organization.



Occupational Health and Safety Management

Workers Covered by the Occupational Health and Safety Management System

GRI 403-8

Protecting the health and physical integrity of workers is an essential part of responsible and sustainable management and is carried out through structured practices for prevention, monitoring, and the continuous improvement of working conditions.

In addition to complying with legal obligations, Shipping Protection develops initiatives aimed at promoting well-being and quality of life in the workplace, including internal health campaigns, educational initiatives, and employee guidance programs. These initiatives complement occupational risk management practices and reinforce a preventive approach that seeks to promote healthy habits and strengthen a culture of care for people.

100%

During the reporting period, the Occupational Health and Safety Management System covered all of the organization's direct staff, corresponding to 100% of employees. The company has no temporary, outsourced, or contract workers operating under its control or at workplaces it controls, which is why no workers were excluded from the scope of this indicator.



Part of the company's team of employees in an internal photo.

GRI 3-3 · GRI 403-1 ao GRI 403-10

Health and Safety Responsibility in Business Relationships

GRI 403-7 · GRI 403-9 · GRI 403-10

Shipping Protection does not have non-employee workers whose work or workplace is under its direct operational control. The company's activities are predominantly administrative and focused on maritime agency services, and may involve interaction with port environments and operational areas that are managed by independent third parties, such as port authorities, logistics operators, clients, and suppliers. In these cases, the organization does not exercise control over the means, methods, or working conditions of these professionals.

Nevertheless, the company recognizes that its operations may be associated with potential occupational health and safety impacts through its business relationships. To prevent and mitigate these risks, Shipping Protection adopts an approach based on contractual due diligence, legal compliance criteria, and the formal establishment of expectations for responsible conduct applicable to its business partners.



Key management instruments in the value chain

- Establishment of formal expectations for compliance with labor and occupational health and safety laws in the Code of Conduct applicable to service providers and suppliers.
- Application of legal, labor, and documentation criteria in supplier qualification and procurement processes.
- Requirement of environmental and preventive documentation when relevant to the activities performed.
- Inclusion of contractual clauses requiring compliance with labor, environmental, and occupational health and safety standards as a condition for the formalization and continuity of business relationships.

Complementing this, the Sustainable Supplier Management Policy establishes principles related to promoting safe and healthy working environments and provides for the consideration of ESG risks throughout the supply chain. This approach includes the assessment of social and occupational risks and the prioritization of sectors or activities that are potentially more exposed to risks.

Occupational Health and Safety Management

GRI 3-3 · GRI 403-1 ao GRI 403-10

The Declaration of Respect for Human Rights reinforces the organization's commitment to safe and decent working conditions, as well as to the adoption of due diligence practices aimed at identifying, preventing, and mitigating adverse impacts throughout its operations and value chain.

The organization also maintains a Whistleblower Channel, accessible to internal and external stakeholders, which enables the reporting of potential violations related to labor rights, ethics, or occupational health and safety, with guarantees of confidentiality and protection against retaliation.

Accordingly, although it does not directly manage the occupational risks of workers whose work and workplace are not under its control, Shipping Protection uses its commercial influence and governance instruments to promote legal compliance and the adoption of responsible practices throughout its value chain.

During the reporting period, no significant occupational health and safety impacts directly linked to the organization's operations through its business relationships were identified.

Furthermore, no fatalities or workplace accidents were recorded—including those with severe consequences or subject to mandatory reporting—near-misses, or occupational diseases among the company's employees. The reported information covers 100% of employees, encompassing all of the organization's operations without exclusions.

Although no occurrences were recorded, the company maintains structured processes for identifying hazards with the potential to cause occupational accidents or illnesses.



Key mapped risks

- Falls on the same level and falls from heights during specific activities.
- Electrical risks, shocks, and impacts.
- Ergonomic, organizational, and psychosocial factors, such as poor posture, workload overload, and occupational stress.



Actions implemented

- Ergonomic adaptation of workstations.
- Periodic inspections of facilities and equipment.
- Organization and standardization of activities, training, and guidance on safe practices.
- Occupational health monitoring through medical examinations and continuous clinical follow-up. When applicable, personal protective equipment (PPE) is provided, with guidance and usage control.

Monitoring of workers' health is carried out through active and passive surveillance, including occupational medical examinations, clinical assessments, and monitoring of any work-related signs or symptoms. This process enables not only the early detection of health issues, but also the continuous feedback of the management system through the review of risks and the improvement of control measures.



People Development and Continuous Training

GRI 3-3 · GRI 404-1 · GRI 404-2 · GRI 404-3

Training and continuous education are regarded as pillars for people development, strengthening the organizational culture, and consolidating the ESG agenda.

This approach is structured through formal institutional policies, programs, and practices focused on professional development and strengthening organizational competencies.

Among the main instruments adopted are:

Training, Qualification, and Professional Development Program

Guides the continuous qualification of employees and the development of competencies aligned with business needs.

Environmental Education Program

promotes internal awareness initiatives on sustainability, responsible consumption, and environmental best practices.

People Management Policy – Attraction, Development, and Retention

Establishes guidelines for professional development, continuous qualification, and the appreciation of human capital.

Diversity and Inclusion Policy

Promotes educational initiatives related to ethics, respect, equity, and the strengthening of the organizational culture

Support for professional development

Encourages participation in external courses, language courses, and complementary training relevant to the functions performed

Access to external learning platforms

One example is the educational content made available through the UN Global Compact Academy, which expands access to content related to sustainability, ESG, human rights, governance, and corporate responsibility.

IMPACTS

Training initiatives are primarily focused on the internal workforce and are integrated into the institutional policies and ESG strategy, promoting continuous development, cultural alignment, and the strengthening of the competencies required for responsible and sustainable performance.

During the reporting period, all employees participated in at least one training or capacity-building initiative, reflecting the institutional scope of these initiatives.

The impacts already observed include strengthened professional competencies, greater institutional alignment, and perceived improvements in the execution of activities and in the quality of services provided. In addition, medium- and long-term potential positive impacts are recognized, such as:



Potential positive impacts

- Talent retention;
- Strengthened employee employability;
- Increased operational efficiency;
- Reduced rework;
- Progressive improvement in organizational performance.

These effects are considered potential because they are not yet measured through consolidated quantitative indicators, although they are recognized as expected outcomes of the company's continuous investment in professional development.

These initiatives also generate indirect positive effects on the institutional environment and stakeholder relationships by disseminating best practices related to ethics, sustainability, diversity, and corporate responsibility. In this way, training serves as a tool for strengthening governance, reducing operational risks, and promoting responsible practices throughout the organization's activities and business relationships.

Desenvolvimento de pessoas e capacitação contínua

During the reporting period, no direct negative impacts resulting from training and education practices were identified. On the contrary, the topic is treated as a foundational element for preventing operational failures, inappropriate behaviors, and situations of non-compliance through the continuous dissemination of knowledge and institutional guidance.

Nevertheless, potential indirect risks associated with the topic are recognized.



Riscos potenciais indiretos associados

- Possibility of insufficient or outdated training, which could affect process quality, adherence to internal procedures, and the safe execution of activities.
- Reputational risks if gaps in training on ethics, sustainability, diversity, and integrity result in conduct misaligned with organizational values.
- Potential financial impacts related to rework, inefficiency, or increased operational costs arising from low technical qualification.
- Possible inequality of access to development opportunities if there is no proper management of training initiatives.

The identified risks are primarily related to internal technical and behavioral training programs, environmental and institutional education initiatives, training on ethics, integrity, diversity, and sustainability, as well as relationships with suppliers and partners, which may require alignment with institutional guidelines and best practices.

To prevent and mitigate these risks, several strategies are adopted.



Strategies to prevent and mitigate risks

- | | |
|---|--|
| • Structuring of formal training and professional development programs. | • Access to external training and continuous learning platforms. |
| • Provision of educational content through institutional policies, manuals, and programs. | • Integration of critical topics—such as ethics, ESG, safety, and compliance—into training routines. |

MONITORING OF ACTIONS

The initiatives are monitored through the periodic monitoring of training activities.



Strategies to prevent and mitigate risks

- Direct monitoring by leadership of employee participation in training, onboarding, and educational initiatives.
- Administrative management of completed training records, including technical, behavioral, and environmental training.
- Internal evaluations related to professional development and team progression.
- Continuous feedback from employees and managers regarding qualification needs and the effectiveness of training initiatives.
- Utilization of institutional listening and internal communication mechanisms to identify training gaps.
- Indirect external evaluations related to management maturity and organizational development, when applicable.

In this way, training and education are treated as preventive risk management mechanisms, helping to reduce potential negative operational, reputational, and compliance impacts while expanding the positive impacts related to people development and the sustainability of the organization's activities.

GRI 3-3 · GRI 404-1 · GRI 404-2 · GRI 404-3

The findings resulting from the assessment of organizational impacts and risks are incorporated into training plans and internal routines, ensuring alignment with business needs and the regulatory and industry context. This approach ensures that employee development is not treated as a one-time initiative, but rather as a continuous, structured process aligned with the corporate strategy and the evolving requirements of the industry.

Although individual training records are maintained and traceable through certificates and internal Human Resources controls, the structured quantitative consolidation of aggregated indicators—such as the total number of training hours and average hours per employee—is still being enhanced, with further development planned for future reporting cycles. Nevertheless, all employees participated in training and development activities during the reporting period, with individual records maintained through certificates.

At present, there are no formal and structured programs specifically focused on career transition, continued employability, or end-of-career management, including initiatives aimed at retirement planning or professional outplacement following the termination of employment. Even so, termination processes are conducted responsibly, seeking to ensure compliance with legal obligations and the provision of appropriate guidance to employees throughout this stage.

Engagement with Local Communities and Socio-Environmental Development

GRI 3-3 · GRI 413-1 · GRI 413-2

Shipping Protection's operations that interact with local communities are conducted based on formal processes for assessing socio-environmental impacts, structured stakeholder engagement, and the implementation of development programs.

Within the scope of its activities and the project to establish the Shipping Protection RPPN (Private Natural Heritage Reserve), located in the vicinity of the Timbotuba property (State of Maranhão), the company identified actual and potential socio-environmental impacts on surrounding traditional communities.



Potential negative impacts

- Restrictions on access to areas traditionally used for subsistence activities, such as artisanal fishing.



Positive impacts

- Generation of local employment and income.
- Strengthening of family farming and handicrafts.
- Cultural and educational appreciation.
- Strengthening of social and environmental capital through community participation in RPPN management.

To manage the identified impacts, the company implements specific mitigation and compensation measures, including:



Training on the cultivation and sustainable management of native species, such as buriti and juçara;



Establishing formal agreements with community leaders to ensure organized and sustainable access to areas of traditional use;



Maintaining free and safe access trails for artisanal fishing activities;



Transparent communication regarding the scope and limits of social initiatives;



Supporting family farming, handicrafts, and local income generation;



Implementing educational and cultural initiatives;



Establishing participatory bodies for the socio-environmental management of the RPPN.

During the reporting period, 100% of these operations had organized community engagement mechanisms, in accordance with the guidelines established in the Traditional Communities Relationship Policy and the Community Development Program (CDP), which establish commitments to structured dialogue, respect for human rights, the prevention of negative impacts, and the promotion of ethnodevelopment. These commitments are aligned with the company's Code of Ethics and Conduct, the principles of the UN Global Compact, and applicable national and international standards.

Engagement is carried out on an ongoing basis through direct dialogue with communities surrounding the Timbotuba property, including meetings with local leaders, participatory processes, and communication channels that enable the identification of demands, expectations, and potential impacts associated with the company's activities.

Additionally, the company maintains transparent communication mechanisms and spaces for social participation, ensuring the continuous monitoring of actions, the assessment of their effectiveness, and the continuous improvement of initiatives based on feedback from the communities involved.



Engajamento com comunidades locais e desenvolvimento socioambiental

GRI 3-3 · GRI 413-1 · GRI 413-2

The effectiveness of the measures adopted is monitored through the continuous monitoring of socio-environmental impacts, the holding of periodic meetings with communities, the recording of social and environmental indicators, and the participatory evaluation of the actions implemented under the Community Development Program (CDP). The results of this monitoring support the program's annual review and the **continuous improvement** of mitigation measures and community development initiatives.

This approach contributes to strengthening social capital, promoting cultural appreciation, and building relationships of trust with communities, ensuring that the company's operations are aligned with local expectations and best practices in **socio-environmental responsibility**.



Resident of a local community beside a stream in a forested area.

Operations with Significant Negative Impacts on Local Communities

GRI 413-2

Responsible engagement with the communities that share the territory in which the company operates is part of Shipping Protection's commitment to ethical, transparent, and socially responsible operations.

The monitoring of potential impacts is carried out based on internal performance data, **operational risk** analyses, the formal **ESG materiality** process, and guidelines established in corporate policies related to community engagement. The analysis considers technical criteria such as intensity, likelihood, extent, duration, and reversibility of impacts, allowing for a **structured and preventive assessment**.

In general, **no operations with actual significant negative impacts on local communities were identified**. The nature of the company's activities does not involve industrial processes, the use of hazardous substances, the intensive exploitation of natural resources, the productive conversion of land use, population resettlement, or structural dependence on resources shared with communities.

The only area with the potential for more direct territorial interaction is the rural property located in **Timbotuba**, designated for the future establishment of a **Private Natural Heritage Reserve (RPPN)**. In the context of the internal assessment conducted for the management of this area, only low-magnitude potential impacts were identified, primarily related to local land-use dynamics.



Possible mapped impacts

- Possible localized restriction of access to certain areas used for harvesting native species, such as **buriti and juçara**.
- Possible adjustments to access routes to the fishing spot known as "**Caçador**".
- Increase in social expectations regarding the company's role in supporting local development. The communities potentially related to this area are **Segurado and Novo Belém**, located in the surroundings of the property.

A avaliação técnica desses potenciais impactos indicou intensidade baixa, extensão restrita às comunidades próximas, duração temporária ou mitigável no curto e médio prazo e plena reversibilidade mediante medidas adequadas de gestão. Não foram identificados impactos classificados como de alta severidade, irreversíveis ou com alcance regional.

In light of this scenario, the company adopts a **preventive and proportionate management approach**, based on the continuous monitoring of risks, dialogue with local communities, and the implementation of formal prevention and mitigation mechanisms established in its corporate policies. This practice reinforces Shipping Protection's commitment to the **responsible management** of its impacts and to building transparent and respectful relationships with the territories where it operates.



Responsible Value Chain

GRI 3-3 · GRI 414-1 · GRI 408-1 · GRI 409-1

The process for contracting new suppliers considers minimum legal, ethical, and social compliance requirements, seeking to ensure that business partners operate in alignment with principles of respect for human rights, labor standards, and best practices in integrity.

As an operational practice, all new suppliers contracted in Brazil undergo minimum documentary verification, which includes the review of their legal, tax, and labor compliance. Compliance with applicable human rights and labor legislation is also required, as well as the express prohibition of child labor and forced labor, in addition to a commitment to decent working conditions and occupational health and safety.

In addition, suppliers are required to formally acknowledge and accept the Code of Conduct for Service Providers and Suppliers, and executed contracts include legal and ethical compliance clauses. Compliance with these requirements constitutes a mandatory condition for the formalization of new supplier contracts.

Reporting limitation for the period

Although these procedures are part of the company's regular practice, Shipping Protection does not yet have a structured data consolidation and traceability system that allows for the reporting, on an auditable methodological basis, of the percentage of new suppliers selected based on social criteria during the reporting period. Currently, records are maintained in a decentralized manner, drawn from contracting documentation and existing administrative controls.

The company plans to structure and consolidate this monitoring system throughout 2026, with the objective of improving the monitoring of the social criteria applied in supplier selection and enabling the quantitative reporting of this indicator in future reporting cycles.

Operations and Suppliers at Significant Risk for Incidents of Child Labor

GRI 408-1

The protection of children and respect for human rights are fundamental principles for building a more just society and ensuring organizational sustainability. For this reason, the company addresses this issue in a preventive manner and in proportion to its operational profile, incorporating respect for human rights into its integrity governance, ESG risk management mechanisms, and the guidelines that govern relationships with partners and suppliers. The organization maintains formal reporting instruments, whistleblower channels, and clear compliance expectations throughout its value chain.

During the reporting period, Shipping Protection conducted an assessment of socio-environmental risks as part of its ESG Assessment and Corporate Risk Matrix, covering risks related to human rights, including child labor, in both its own operations and throughout its value chain.

Considering the company's predominantly administrative and service-oriented nature, no own operations with a significant risk of child labor were identified. Likewise, no internal activities were identified that expose young workers to hazardous work to a significant degree.

Within the value chain, potential risks—where they exist—tend to be associated with suppliers and third parties engaged in labor-intensive services or operational activities with greater dispersion of execution in the market, such as support services, logistics, or other operational activities performed by contractors.

The Corporate Risk Matrix recognizes the risk of contracting suppliers without adequate socio-environmental criteria, which may result in irregular labor practices, including precarious work. This risk is classified as potential and indirect, with possible legal and reputational impacts.

To mitigate this possibility, the company adopts governance and integrity instruments applicable to its relationships with third parties.



Governance and integrity instruments

- Code of Conduct for Service Providers and Suppliers.
- Sustainable Supplier Management Policy.
- Declaration of Respect for Human Rights.
- Formal reporting mechanisms and an independent Whistle-blowing Channel, also applicable to the value chain.



Cadeia de valor responsável

TYPE OF OPERATIONS AND GEOGRAPHIC LOCATION

The company's primary operations and supplier contracting activities are concentrated in Brazil. Although the company also operates in other countries, no specific geographic areas with confirmed significant risk of child labor associated with its own operations were identified during the reporting period.

Potential risks within the value chain are addressed on a cross-cutting basis, regardless of location, through corporate governance, risk management, and integrity instruments.

During the reporting period, the company maintained and strengthened preventive measures aimed at promoting decent work and the eradication of child labor.



Preventive Measures Adopted During the Reporting Period

- | | |
|---|---|
| <ul style="list-style-type: none">• Formal Human Rights Statement, including a commitment to the elimination of child labor. | <ul style="list-style-type: none">• Provision of an accessible Whistleblower Channel, also available to the value chain. |
| <ul style="list-style-type: none">• Code of Conduct for Service Providers and Suppliers, establishing guidelines for integrity and labor compliance. | <ul style="list-style-type: none">• Voluntary commitments undertaken as a signatory to the United Nations Global Compact since 2024, aligned with principles related to human rights and decent work. |
| <ul style="list-style-type: none">• Sustainable Supplier Management Policy, incorporating social and environmental criteria into relationships with third parties. | <ul style="list-style-type: none">• Participation in initiatives aimed at the qualification and productive inclusion of young people, such as the Alliance for Maranhão. |
| <ul style="list-style-type: none">• Inclusion of the risk of contracting suppliers that do not meet appropriate social and environmental criteria in the Corporate Risk Matrix. | |

These actions reinforce the company's commitment to preventing human rights violations and promoting responsible practices throughout its value chain.

During the reporting period, no complaints, investigations, or instances of non-compliance related to child labor were recorded.

GRI 3-3 · GRI 414-1 · GRI 408-1 · GRI 409-1

Operations and Suppliers at Significant Risk for Forced or Compulsory Labor

GRI 409-1

Forced or compulsory labor is viewed by the Executive Management as a serious human rights violation and a relevant risk in value chains involving multiple suppliers and service providers.

During the reporting period, no own operations with characteristics associated with a significant risk of forced or compulsory labor were identified. Likewise, no suppliers were classified as presenting significant risk, based on the analyses conducted through the Corporate Risk Matrix and internal assessment mechanisms.

Nevertheless, the organization recognizes the existence of a potential risk inherent in contracting third parties without adequate socio-environmental criteria, which may result in inappropriate labor practices and exposure to legal and reputational risks. This understanding guides the adoption of preventive and mitigation measures throughout the value chain.

Among the main preventive measures adopted are the maintenance of a Code of Conduct for Service Providers and Suppliers, with mandatory formal acceptance; the Sustainable Supplier Management Policy; and the Declaration of Respect for Human Rights. Additionally, the company plans to progressively implement specific contractual clauses, periodic audits, and socio-environmental assessment mechanisms for suppliers considered critical.

The issue is monitored continuously within the scope of corporate governance, with integration into the Corporate Risk Matrix and supplier management processes. Up to the reporting period, there were no records of complaints, investigations, or incidents related to forced or compulsory labor in the company's own operations or throughout its value



Economic Dimension

CHARLES ISLAND
NASSAU

Economic Value Generated and Distributed

GRI 201-1

In 2025, Shipping Protection maintained its operations focused on generating economic value in a consistent and responsible manner, in line with the principles of transparency and sustainability that guide the organization. During the period from January 1 to December 31, and considering the cash accounting basis, the company recorded direct economic value generated corresponding to the total revenues earned during the fiscal year.

Of this amount, the largest portion was distributed among the various stakeholders with whom the organization maintains relationships, reflecting its commitment to maintaining operations, valuing its people, and fulfilling its legal obligations. Operating costs represented the largest share of this distribution, followed by investments in employee salaries and benefits, highlighting the importance of human capital to the sustainability of the business.

Payments to the Government, including taxes, fees, and contributions, were made entirely in Brazil, with no fines recorded during the reporting period. This result reinforces the company's tax compliance and its direct contribution to the country's economic and social development. Additionally, the organization allocated resources to community investments, demonstrating its commitment to initiatives that generate positive impacts in the surrounding communities. During the reporting period, no payments were made to providers of capital.

Regarding the geographic distribution of economic value, all of the company's operations remained concentrated in the Brazilian market during the reporting period, with no economic value generated or distributed in foreign markets.

As a result, part of the economic value was retained by the organization, contributing to the continuity of operations, future investments, and the strengthening of the company's financial resilience. This performance reflects a balanced management approach that seeks to reconcile economic efficiency with social responsibility and a commitment to sustainable development.



View of Ponta da Espera – Itaqui Port Complex, São Luís, MA.



Market Presence

GRI 3-3 · GRI 202-1 · GRI 202-2

Market presence was identified as a material topic in 2025 through the organization's ESG Assessment and impact materiality study, which included structured consultation with internal and external stakeholders. The topic reflects how the company's activities contribute to economic development in the regions where it operates, particularly through the creation of formal employment, the practice of competitive compensation, the appreciation of human capital, and the strengthening of the local value chain.

The management of this topic is integrated into the company's corporate governance, risk management, people management, and supplier management instruments, as well as its Integrated Management System (IMS). Oversight is carried out by senior management, with monitoring by internal governance bodies, including the ESG Committee and the Integrated Management Committee.

RATIO OF ENTRY-LEVEL WAGE TO THE LOCAL MINIMUM WAGE

R\$ 2.500

Lowest monthly base salary paid (entry-level/support positions) during the reporting period.

R\$ 1.518

National minimum wage in effect during the reporting period.

1,65×

Ratio of the lowest salary paid to the statutory minimum wage — 65% above the legal minimum wage.

This ratio is equivalent for men and women in the lowest salary range, with no gender-based differentiation. The adoption of compensation practices above the legal minimum wage is part of the company's strategy to value work and is aligned with the institutional commitment undertaken through the Living Wage Movement, while also contributing to improved living conditions for employees and to the organization's competitiveness in the labor market.

Living Wage Movement

The Living Wage Movement is an initiative that enables companies to set ambitious targets to advance decent work by implementing and promoting a 100% living wage for their workforce, including direct employees, operational workers, contractors, outsourced personnel, and the supply chain by 2030. The initiative, led by the UN Global Compact Network Brazil, promotes the establishment of measurable targets as a way to help companies gain a competitive advantage while contributing to the transformation of society through the promotion of decent work.

RATIO OF SENIOR MANAGEMENT MEMBERS HIRED FROM THE LOCAL COMMUNITY

The organization has a single senior management member, representing 100% of senior management hired locally.

This approach reflects the prioritization of professionals with knowledge of the local economic and operational context, contributing to the strengthening of institutional relationships, governance, and the organization's integration into the communities where it operates.

MONITORING AND RESULTS

The organization monitors indicators related to its market presence through the Integrated Management System (IMS) and the Corporate Risk Matrix.

In addition to the indicators directly related to market presence, the organization monitors complementary people management and governance indicators.



Indirect Economic Impacts

GRI 3-3 · GRI 203-1 · GRI 203-2

At Shipping Protection, operations extend beyond maritime agency services, contributing to the strengthening of local economies and the development of traditional communities. This commitment reflects the understanding that sustainable development depends on generating shared value between the company and the territory in which it operates.

Although the topic "Indirect Economic Impacts" was not classified as a priority in the 2025 materiality matrix, the organization recognizes relevant impacts resulting from its activities.

INVESTMENTS IN INFRASTRUCTURE AND SERVICES

The investments made are voluntary, structured, and long-term in nature, and are integrated into the organization's ESG strategy. In the local context, they are considered significant and aimed at the sustainable development of communities.

Among the main initiatives, the following stand out:



Development of a project to establish a community school that will be fully funded and maintained by the company.



Support for improving social and community infrastructure.



Preventive healthcare and wellness initiatives.



Technical and logistical support for family farming and income generation.

Esses investimentos seguem diretrizes formais, contam com monitoramento periódico e são conduzidos como investimento socioambiental privado.

INDIRECT ECONOMIC IMPACTS

The organization identified predominantly positive indirect economic impacts, both current and potential.



Impactos observados

- Strengthening dialogue and institutional trust with communities;
- Encouraging community organization and social participation;
- Supporting family farming and income generation;
- Integrating local suppliers, promoting the retention of resources within the regional economy.



Impactos esperados (médio e longo prazo):

- Expanding educational opportunities through the complementary school;
- Strengthening human capital and local productive potential;
- Consolidating community cooperatives and production chains;
- Professionalizing regional suppliers;
- Generating shared value associated with the future management of the Shipping Protection Private Natural Heritage Reserve (RPPN).

No significant negative impacts were identified during the reporting period. Nevertheless, the organization monitors potential risks, such as excessive economic dependence or misalignment of expectations, through the Corporate Risk Matrix.

POLICIES, GOVERNANCE, AND MANAGEMENT

The management of indirect economic impacts is guided by formal policies and instruments related to local development, engagement with traditional communities, and the value chain.



Key Instruments

- Community Development Program (CDP).
- Traditional Communities Engagement Policy.
- Sustainable Supplier Management Policy.
- Risk Management Policy and Corporate Risk Matrix.

Indirect Economic Impacts

The Executive Board is responsible for oversight, with support from the ESG Committee and the areas responsible for the structured programs.



Main measures adopted

- Implementation and monitoring of the Community Development Program;
- Establishment of formal channels for dialogue with communities;
- Integration of ESG criteria into supplier management, with local prioritization;
- Continuous monitoring of socioeconomic risks;
- Allocation of specific resources for socio-environmental investments.

MONITORING, RESULTS, AND PROGRESS

The effectiveness of the actions is monitored through the Integrated Management System (IMS), the Corporate Risk Matrix, and the structured programs, with periodic reporting to the Executive Board and the internal committees.



Key Mechanisms

- Periodic monitoring supported by formal records.
- Continuous review of the Corporate Risk Matrix.
- Ongoing monitoring of Community Development Program (CDP) activities.
- Application of ESG criteria throughout the supplier value chain.
- Use of formal dialogue channels and stakeholder engagement mechanisms.
- External assessments and ESG certifications.



Results Achieved During the Reporting Period

- Structured implementation of the Community Development Program (CDP).
- Consolidation of the Sustainable Supplier Management Policy.
- Continuous monitoring of socioeconomic risks.
- Maintenance of formal dialogue channels with local communities.
- Completion of external assessments and achievement of ESG certifications.

The organization is in the process of advancing the consolidation of quantitative metrics, which are currently complemented by qualitative indicators and analyses of the implementation of actions.

LESSONS LEARNED AND CONTINUOUS IMPROVEMENT

The management of this topic is treated as an evolving process, guided by the continuous improvement of socio-environmental governance.



Key Lessons Learned During the Reporting Period

- The need to formalize and structure previously informal community initiatives.
- Systematic integration of ESG criteria throughout the supplier value chain.
- Stronger alignment between risk management and decision-making processes.
- Reinforced importance of maintaining structured dialogue with local communities.

These lessons learned resulted in the formalization of policies, the strengthening of governance bodies, and the consolidation of monitoring processes.

STAKEHOLDER ENGAGEMENT

Stakeholder engagement, particularly with traditional communities, guides the definition of priorities and the continuous improvement of actions. Dialogue takes place through periodic meetings, institutional channels, and direct interaction within the scope of the Community Development Program.



Contributions of Community Engagement

- Definition of strategic focus areas.
- Planning and prioritization of initiatives.
- Adjustments to implementation strategies.

In the value chain, relationships with suppliers and partners enable the identification of risks and opportunities, strengthening the application of ESG criteria. Feedback received through formal channels is also taken into consideration in the review of practices and the prevention of impacts.

GRI 3-3 · GRI 203-1 · GRI 203-2



Procurement Practices with Local Suppliers

GRI 3-3 · GRI 204-1

Procurement and contracting relationships are part of the company's day-to-day operations and play an important role not only in ensuring the continuity of the services provided, but also in strengthening the local economies where the company operates.

The management of this topic is primarily structured through the Sustainable Supplier Management Policy and the Code of Conduct for Service Providers and Suppliers, which guide the qualification, contracting, and monitoring processes for business relationships.

Executive responsibility for this topic lies with the Executive Board, with operational involvement from the Commercial and Operational departments and technical support from the ESG area. These guidelines seek to ensure legal compliance, integrity in business relationships, and the strategic prioritization of local suppliers, contributing to the stability of operations and to the economic development of the regions where the company conducts its activities.

The organization's procurement practices may generate significant economic and social impacts throughout the supply chain. Potential negative impacts include those related to contractual and commercial dynamics, such as price negotiations, payment terms, or potential contractual changes that may affect suppliers, particularly operational service providers.

There may also be potential environmental impacts resulting from the execution of outsourced services involving waste generation, fuel consumption, or emissions. These risks are monitored by the company through mandatory document qualification

processes, contractual formalization, and the continuous monitoring of service execution.



Key Risks Identified in the Supply Chain

- **Labor and human rights risks.**
- **Environmental impact risks arising from outsourced service operations.**
- **Reputational risks associated with inappropriate supplier practices.**
- **Operational risks related to contractual instability or supply disruptions.**

These risks are monitored through mandatory document qualification processes, requests for compliance documentation, contractual formalization, and continuous operational monitoring, with periodic reporting to the internal governance bodies. During the reporting period, no significant actual negative impacts resulting from the organization's procurement practices were identified.

On the other hand, the organization's procurement practices also generate actual positive impacts, particularly through the prioritization of local suppliers in the locations where Shipping Protection maintains its operations. This guideline contributes to strengthening the regional economy, generating income, maintaining employment, and developing

technical capabilities in port regions. Recurring and stable business relationships also promote financial predictability for suppliers and operational continuity for the company.

To prevent and mitigate potential negative impacts, the organization adopts a series of management measures, including the verification of legal, tax, and labor compliance during the contracting process, the submission of the Code of Conduct for formal acceptance by new suppliers, contractual formalization with a clear definition of scope and responsibilities, and the continuous monitoring of service execution by the responsible areas. The Whistleblower Channel also remains available for reporting any occurrences related to suppliers. During the reporting period, no significant actual negative impacts resulting from the company's procurement practices were identified.

The effectiveness of these measures is monitored through the continuous monitoring of contractual relationships, the analysis of operational occurrences, renegotiations or cancellations, and the potential use of the Whistleblower Channel. This monitoring is carried out by the Commercial and Operational departments, with periodic reporting to the Executive Board and discussion within the scope of the Integrated Management System (IMS). To date, no evidence of the ineffectiveness of the measures adopted has been identified.

As part of the continuous process of improving supply chain management, the company plans to consolidate structured indicators and establish specific targets related to procurement practices beginning

in 2026. This process is expected to strengthen the monitoring of aspects such as the prioritization of local suppliers, contractual stability, and the incorporation of socio-environmental criteria into procurement.

73,44%

of Shipping Protection's total procurement budget was allocated to local suppliers. The company defines key operational units as the locations where it maintains active and ongoing operations related to the provision of technical and operational services in Brazil's port and logistics sector.

The constant relationship with suppliers and internal operational areas has also contributed to the improvement of procurement practices. Interactions throughout negotiations, contract execution, and operational routines have made it possible to identify opportunities for improvement in the formalization of criteria and the standardization of processes. These lessons learned have been incorporated into the Sustainable Supplier Management Policy and guide the planning for the implementation of more structured supply chain assessment and monitoring mechanisms in the coming years.





Appendices and GRI Indicators

Glossary of Technical and Corporate Terms

Advocacy

Institutional engagement aimed at advocating legitimate interests before regulators, industry associations, or public decision-making forums, always in an ethical, transparent manner and in compliance with applicable legislation.

Charterer

A company or individual that contracts the use of a vessel, in whole or in part, to transport cargo or carry out a specific maritime operation.

Maritime agency

The service of representing and coordinating the activities required for a vessel's port call, including documentation, authorizations, communication with authorities, crew support, contracting of services, and operational follow-up.

Protective agency

A type of service in which the maritime agent represents the specific interests of a party involved in the operation, such as the shipowner, charterer, or cargo owner, focusing on control, compliance, and risk mitigation.

Shipowner

A company or individual responsible for the commercial operation of a vessel, whether or not they own the ship.

Baseline

A reference point used to compare the evolution of an indicator over time, such as emissions, resource consumption, social performance, or progress toward targets.

BV ESG 360

A certification issued by Bureau Veritas that assesses the maturity of an organization's ESG management, considering practices, policies, controls, and alignment with international best practices.

Value chain

The set of relationships involved in the organization's value creation, including suppliers, service providers, internal structure, customers, partners, authorities, and other parties connected to its operations.

Whistleblower Channel

A formal mechanism for receiving reports concerning misconduct, policy violations, corruption, harassment, discrimination, conflicts of interest, legal non-compliance, or socio-environmental impacts.



Glossary of Technical and Corporate Terms

Compliance

A system of practices, policies, controls, and procedures aimed at ensuring compliance with applicable laws, regulations, contracts, and ethical standards.

Due diligence

A structured process for identifying, assessing, preventing, mitigating, and monitoring risks and impacts associated with the company's activities or business relationships.

Scope 1

Direct greenhouse gas emissions from sources controlled by the organization itself, such as fuels used in its own fleet, generators, or equipment under its operational control.

Conflict of interest

A situation in which personal, family, financial, or third-party interests may influence, or appear to influence, professional decisions.

Downstream

The downstream portion of the value chain, related to customers, users, business partners, or recipients of the services provided.

Scope 2

Indirect emissions associated with the purchase and consumption of electricity, steam, heating, or cooling acquired by the organization.

Operational control

The company's ability to direct, supervise, or directly influence a specific activity, process, facility, or operation. The concept is relevant for defining responsibilities in areas such as emissions, occupational health and safety, and environmental management.

Certified B Corporation

A certification granted to companies assessed by the B System/B Lab that demonstrate high standards of social and environmental performance, transparency, and accountability.

Scope 3

Indirect emissions that occur throughout the organization's value chain, outside its direct control, such as commuting, business travel, transportation, suppliers, and purchased goods and services.



Glossary of Technical and Corporate Terms

ESG

The acronym for Environmental, Social, and Governance. It refers to the set of practices and criteria used to assess how an organization manages its environmental impacts, social relationships, and governance structure.

GRI – Global Reporting Initiative

An international organization that establishes widely used standards for sustainability reporting, guiding the disclosure of economic, environmental, and social impacts.

GRI 305 – Emissions

GRI Topic Standard related to the measurement and disclosure of greenhouse gas emissions and other atmospheric pollutants.

FCPA – Foreign Corrupt Practices Act

U.S. anti-corruption law applicable to the bribery of foreign public officials and related accounting controls.

GRI 101 – Biodiversity

GRI Topic Standard focused on the disclosure of impacts, policies, targets, and management practices related to biodiversity and ecosystems.

GRI 403 – Occupational Health and Safety

GRI Topic Standard focused on the management of occupational health and safety, including hazard identification, risk assessment, worker participation, training, and occupational injury and illness indicators.

GHG – Greenhouse Gases

Gases that contribute to global warming by trapping heat in the atmosphere, such as carbon dioxide, methane, and nitrous oxide.

GRI 205 – Anti-corruption

GRI Topic Standard that guides the disclosure of risks, communication, training, and confirmed cases related to corruption.

Socio-environmental impact

A positive or negative effect that an organization causes, contributes to causing, or is linked to through its operations and business relationships, affecting people, communities, the environment, the economy, or institutions.



Glossary of Technical and Corporate Terms

Emissions inventory

A systematic assessment of the sources and quantities of greenhouse gases emitted by an organization, typically classified into Scopes 1, 2, and 3.

Materiality

The process of identifying and prioritizing the topics most relevant to the organization's sustainability, considering its impacts and stakeholder expectations.

Corporate Risk Matrix

A tool used to identify, classify, monitor, and address strategic, operational, regulatory, socio-environmental, reputational, and integrity risks.

ISO 9001:2015

An international quality management system standard focused on process standardization, controls, continuous improvement, and customer satisfaction.

Impact materiality

An approach that assesses how the company's activities and business relationships affect the economy, the environment, and people, considering positive, negative, actual, and potential impacts.

Non-compliance

Failure to comply with a legal, regulatory, contractual, normative, procedural, or internal policy requirement, which may require corrective action, an action plan, or a review of controls.

LGPD – General Data Protection Law

Brazilian legislation regulating the processing of personal data, establishing data subject rights and obligations for organizations that collect, store, or use such data.

Materiality matrix

A visual or analytical representation of the topics prioritized through the materiality process, indicating their relevance to impact management and stakeholders.

SDGs – Sustainable Development Goals

The global agenda of the United Nations consisting of 17 goals aimed at addressing social, environmental, economic, and institutional challenges.



Glossary of Technical and Corporate Terms

United Nations Global Compact

A United Nations initiative that mobilizes companies to align their strategies and operations with universal principles in the areas of human rights, labor, the environment, and anti-corruption.

Compliance Program

A system of policies, procedures, controls, training, whistleblower channels, and monitoring mechanisms designed to prevent, detect, and respond to compliance and integrity risks.

Reputational risk

The possibility of losing trust, credibility, or legitimacy among customers, employees, regulators, communities, partners, or society.

PDA – Proforma Disbursement Account

A preliminary estimate of port and operational expenses related to a vessel's port call, used for forecasting, cost control, and cost verification.

Traceability

The ability to track the origin, flow, processing, and validation of information, documents, data, or processes, increasing reliability and facilitating audits.

RPPN – Private Natural Heritage Reserve

A category of private protected area voluntarily established by the landowner for the permanent conservation of biodiversity.

Precautionary principle

A preventive approach under which the absence of full scientific certainty should not be used as a justification for postponing measures to prevent serious environmental or social harm.

Remediation of impacts

Measures adopted to correct, compensate for, or remedy harm caused or contributed to by the organization, in proportion to the severity of the impact.

IMS – Integrated Management System

A system that organizes policies, processes, responsibilities, controls, and indicators across different management topics. In this report, it integrates quality, environmental protection, occupational health and safety, risk management, and compliance.



Glossary of Technical and Corporate Terms

B System

A global movement that certifies and connects companies committed to positive impact, socio-environmental responsibility, transparency, and continuous improvement.

Forced labor or labor analogous to slavery

A situation of severe worker exploitation that may involve forced labor, excessive working hours, degrading working conditions, or restriction of freedom.

Upstream

The upstream portion of the value chain, related to suppliers, service providers, and the inputs required for the company to carry out its activities.

Stakeholders

Interested or affected parties, such as employees, customers, suppliers, communities, authorities, regulators, partners, investors, trade unions, and associations.

Turnover

The movement of employees entering and leaving the organization during a given period. High turnover rates may indicate retention, organizational climate, compensation, leadership, or professional development challenges.

Independent external assurance

An assessment conducted by an independent third party to evaluate the quality, consistency, and reliability of the information disclosed in a sustainability report.

Material topics

ESG topics considered priorities because they represent the organization's most significant impacts and/or the primary expectations of stakeholders.

UK Bribery Act

United Kingdom anti-bribery legislation, regarded as an internationally recognized benchmark for corruption prevention.



GRI content index

Statement of use	Shipping Protection Ship has reported in accordance with the GRI Standards for the period 01/01/2025 to 12/31/2025.
GRI 1 used	GRI 1: Foundation 2021

GRI STANDARD/OTHER SOURCE	DISCLOSURE	LOCATION	OMISSION		
			REQUIREMENT(S) OMITTED	REASON	EXPLANATION
GENERAL DISCLOSURES					
GRI 2: General Disclosures 2021	2-2 Entities included in the organization’s sustainability reporting	p. 21	A gray cell indicates that reasons for omission are not permitted for the disclosure or that a GRI Sector Standard reference number is not available.		
	2-3 Reporting period, frequency and contact point	p. 21			
	2-4 Restatements of information	p. 21			
	2-5 External assurance	p. 21			
	2-6 Activities, value chain and other business relationships	p. 13-17			
	2-7 Employees	p. 19			
	2-8 Workers who are not employees	p. 19			
	2-9 Governance structure and composition	p. 33-36	Not applicable	During the reporting period, the company did not maintain workers who were not employees or workers through other contractual arrangements whose work was directly controlled by the organization.	
	2-10 Nomination and selection of the highest governance body	p. 33-36			
2-10 Nomeação e seleção para o mais alto órgão de governança	p. 33-36				



GRI content index

GRI STANDARD/OTHER SOURCE	DISCLOSURE	LOCATION	OMISSION		
			REQUIREMENT(S) OMITTED	REASON	EXPLANATION
GRI 2: General Disclosures 2021	2-11 Chair of the highest governance body	p. 33-36			
	2-12 Role of the highest governance body in overseeing the management of impacts	p. 39			
	2-13 Delegation of responsibility for managing impacts	p. 39			
	2-14 Role of the highest governance body in sustainability reporting	p. 40			
	2-15 Conflicts of interest			Não se aplica	No período de relato, não foram identificados ou reportados casos de conflito de interesses envolvendo membros da governança ou colaboradores da organização.
	2-16 Communication of critical concerns	p. 41-43			
	2-17 Collective knowledge of the highest governance body	p. 37			
	2-18 Evaluation of the performance of the highest governance body	p. 38		Não se aplica	A organização não realizou avaliação formal do desempenho do mais alto órgão de governança no período de reporte.
	2-19 Remuneration policies	p. 46			
	2-20 Process to determine remuneration	p. 46			
	2-21 Annual total compensation ratio	p. 47			
	2-22 Statement on sustainable development strategy	p. 5-6			
	2-23 Policy commitments	p. 29-32			
	2-24 Embedding policy commitments	p. 29-32			



GRI content index

GRI STANDARD/OTHER SOURCE	DISCLOSURE	LOCATION	OMISSION		
			REQUIREMENT(S) OMITTED	REASON	EXPLANATION
GRI 2: General Disclosures 2021	2-25 Processes to remediate negative impacts	p. 41-43			
	2-26 Mechanisms for seeking advice and raising concerns	p. 41-43		Not applicable	The company maintains its own structured mechanisms; there is no formal requirement for equivalent channels in the supply chain during the reporting period.
	2-27 Compliance with laws and regulations	p. 41-43			
	2-28 Membership associations	p. 13-17			
	2-29 Approach to stakeholder engagement	p. 18			
	2-30 Collective bargaining agreements	p. 59-63		Não se aplica	During the reporting period, the company does not have any signed or active collective bargaining agreements, nor does it participate in collective bargaining through direct representation.



GRI content index

GRI STANDARD/OTHER SOURCE	DISCLOSURE	LOCATION	OMISSION		
			REQUIREMENT(S) OMITTED	REASON	EXPLANATION
MATERIAL TOPICS					
GRI 3: Material Topics 2021	3-1 Process to determine material topics	p. 23-27			
	3-2 List of material topics	p. 23-27			
BIODIVERSITY					
GRI 3: Material Topics 2021	3-3 Management of material topics	p. 49			
GRI 101: Biodiversity 2024	101-1 Policies to halt and reverse biodiversity loss	p. 49-52			
	101-2 Management of biodiversity impacts	p. 49-52			
	101-3 Access and benefit-sharing	p. 49-52			
	101-4 Identification of biodiversity impacts	p. 49-52			
	101-5 Locations with biodiversity impacts			Not applicable	The organization does not have its own operational units with direct intervention in natural ecosystems, nor does it perform activities that involve the use, conversion, or occupation of natural areas. Operations are administrative and conducted in urban environments, with no significant direct impacts on biodiversity.



GRI content index

GRI STANDARD/OTHER SOURCE	DISCLOSURE	LOCATION	OMISSION		
			REQUIREMENT(S) OMITTED	REASON	EXPLANATION
ECONOMIC PERFORMANCE					
GRI 3: Material Topics 2021	3-3 Management of material topics	p. 81			
GRI 201: Economic Performance 2016	201-1 Direct economic value generated and distributed	p. 81			
MARKET PRESENCE					
GRI 3: Material Topics 2021	3-3 Management of material topics	p. 82			
GRI 202: Market Presence 2016	202-1 Ratios of standard entry level wage by gender compared to local minimum wage	p. 82			
	202-2 Proportion of senior management hired from the local community	p. 82			
INDIRECT ECONOMIC IMPACTS					
GRI 3: Material Topics 2021	3-3 Management of material topics	p. 83-84			
GRI 203: Indirect Economic Impacts 2016	203-1 Infrastructure investments and services supported	p. 83-84			
	203-2 Significant indirect economic impacts	p. 83-84			
PROCUREMENT PRACTICES					
GRI 3: Material Topics 2021	3-3 Management of material topics	p. 85			
GRI 204: Procurement Practices 2016	204-1 Proportion of spending on local suppliers	p. 85			



GRI content index

GRI STANDARD/OTHER SOURCE	DISCLOSURE	LOCATION	OMISSION		
			REQUIREMENT(S) OMITTED	REASON	EXPLANATION
ANTI-CORRUPTION					
GRI 3: Material Topics 2021	3-3 Management of material topics	p. 44-45			
GRI 205: Anti-corruption 2016	205-1 Operations assessed for risks related to corruption	p. 44-45			
	205-2 Communication and training about anti-corruption policies and procedures	p. 44-45			
	205-3 Confirmed incidents of corruption and actions taken	p. 44-45		Not applicable	During the reporting period, there were no confirmed incidents of corruption, nor any records of sanctions against employees, termination or non-renewal of contracts with business partners for this reason, or related public legal cases regarding corruption brought against the organization or related proceedings related to the topic.
ANTI-COMPETITIVE BEHAVIOR					
GRI 206: Anti-competitive Behavior 2016	206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices			Not applicable	During the reporting period, no legal actions related to anti-competitive behavior, anti-trust, or monopoly practices involving the organization were involving the organization were recorded.
EMISSIONS					
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	p. 53-56			
	305-2 Energy indirect (Scope 2) GHG emissions	p. 53-56			
	305-3 Other indirect (Scope 3) GHG emissions	p. 53-56			



GRI content index

GRI STANDARD/OTHER SOURCE	DISCLOSURE	LOCATION	OMISSION		
			REQUIREMENT(S) OMITTED	REASON	EXPLANATION
SUPPLIER ENVIRONMENTAL ASSESSMENT					
GRI 3: Material Topics 2021	3-3 Management of material topics	p. 57			
GRI 308: Supplier Environmental Assessment 2016	308-1 New suppliers that were screened using environmental criteria			Information unavailable/ incomplete	Shipping Protection does not yet have a quantitative consolidation of the percentage of new suppliers screened based on environmental criteria. The consolidation of indicators and the formal measurement of the applicable percentage are planned for 2026.
	308-2 Negative environmental impacts in the supply chain and actions taken	p. 57			
EMPLOYMENT					
GRI 3: Material Topics 2021	3-3 Management of material topics	p. 59-60			
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	p. 59-62			
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	p. 59-62			
	401-3 Parental leave	p. 62-63			
LABOR/MANAGEMENT RELATIONS					
GRI 3: Material Topics 2021	3-3 Management of material topics	p. 59-61			
GRI 402: Labor/Management Relations 2016	402-1 Minimum notice periods regarding operational changes	p. 59-61			



GRI content index

GRI STANDARD/OTHER SOURCE	DISCLOSURE	LOCATION	OMISSION		
			REQUIREMENT(S) OMITTED	REASON	EXPLANATION
OCCUPATIONAL HEALTH AND SAFETY					
GRI 3: Material Topics 2021	3-3 Management of material topics	p. 64-65			
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	p. 64-66			
	403-2 Hazard identification, risk assessment, and incident investigation	p. 66			
	403-3 Occupational health services	p. 67			
	403-4 Worker participation, consultation, and communication on occupational health and safety	p. 69			
	403-5 Worker training on occupational health and safety	p. 70			
	403-6 Promotion of worker health	p. 68			
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	p.72			
	403-8 Workers covered by an occupational health and safety management system	p. 72-73			
	403-9 Work-related injuries	p. 72-73			
	403-10 Work-related ill health	p. 72-73		Not applicable	During the reporting period, no work-related accidents, fatalities, or mandatory reportable cases were recorded.
	403-10 Doenças profissionais	p. 72-73		Not applicable	No cases or fatalities related to occupational diseases were recorded during the period.



GRI content index

GRI STANDARD/OTHER SOURCE	DISCLOSURE	LOCATION	OMISSION		
			REQUIREMENT(S) OMITTED	REASON	EXPLANATION
TRAINING AND EDUCATION					
GRI 3: Material Topics 2021	3-3 Management of material topics	p. 74			
GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	p. 74-75			
	404-2 Programs for upgrading employee skills and transition assistance programs	p. 74-75		Not applicable	To date, the organization does not have specific formal and structured programs for career transition, continued employability, or end-of-career management related to retirement or termination of termination of employment.
	404-3 Percentage of employees receiving regular performance and career development reviews	p. 74-75			
CHILD LABOR					
GRI 3: Material Topics 2021	3-3 Management of material topics	p. 78-79			
GRI 408: Child Labor 2016	408-1 Operations and suppliers at significant risk for incidents of child labor	p. 78-79		Not applicable	During the reporting period, no complaints, investigations, or non-conformities related to child labor were related to child labor were related to child labor were recorded.



GRI content index

GRI STANDARD/OTHER SOURCE	DISCLOSURE	LOCATION	OMISSION		
			REQUIREMENT(S) OMITTED	REASON	EXPLANATION
FORCED OR COMPULSORY LABOR					
GRI 3: Material Topics 2021	3-3 Management of material topics	p. 79			
GRI 409: Forced or Compulsory Labor 2016	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	p. 79		Not applicable	During the reporting period, no operations or suppliers were identified as having a significant risk of forced or compulsory labor. Furthermore, there were no records of incidents, complaints, or investigations related to this topic.
LOCAL COMMUNITIES					
GRI 3: Material Topics 2021	3-3 Management of material topics	p. 76			
GRI 413: Local Communities 2016	413-1 Operations with local community engagement, impact assessments, and development programs	p. 76-77			
	413-2 Operations with significant actual and potential negative impacts on local communities	p. 77		Not applicable	During the reporting period, no operations with significant actual negative impacts on local communities were identified.
SUPPLIER SOCIAL ASSESSMENT					
GRI 3: Material Topics 2021	3-3 Management of material topics	p. 78			
GRI 414: Supplier Social Assessment 2016	414-1 New suppliers that were screened using social criteria	p. 78			





General Coordination

Kledilton Cutrim
Franciane Mendes
Renato Lemos

Content Coordination

Renato Lemos

Content and Consulting

Appana Inteligência em Negócios
www.appana.com.br

Káritas Ribas · *General Coordination*
Cristina Balerini · *Writing and Review*
João Victor Benevides · *EsgTrek Platform Support*

Design

Thales Alves · *Graphic Design and Layout*

Thank you



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