Sustainability Report 2024

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# Introduction

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# Welcome

Unidas' Sustainability Report demonstrates the company's commitment to transparency with the market and its stakeholders. The publication provides relevant information about the activities carried out from January 1 to December 31, 2024, as part of an annual reporting cycle, while the organization's financial reporting takes place quarterly.

Prepared in accordance with the 2021 reporting standards of the Global Reporting Initiative (GRI) and the Sustainability Accounting Standards Board (SASB), the report also takes into account the United Nations (UN) Sustainable Development Goals (SDGs).

The environmental, social, and governance (ESG) pillars are outlined throughout the publication, with various initiatives linked to Direção ESG Program, which has guided Unidas' actions in recent years. All data is based on the materiality matrix, which outlines ten priority topics. Unidas reports on its areas of activity, corporate governance model, environmental commitment, and the engagement of its team, suppliers, customers, and other stakeholders.

Unidas' Board of Directors is responsible for reviewing and approving the report's information and material topics, following a process that includes evaluation by the Governance and Sustainability departments, review and approval, communication and disclosure, internal controls analysis, as well as feedback and continuous improvement. **GRI 2-14** 

If you have any questions about the content of this report, please contact us at <u>sustentabilidade@unidas.com.br</u> or access the **websites** <u>https://ri.unidas.com.br/</u> and <u>https://lp.unidas.com.br/direcao-esg</u> The publication presents the environmental, social, and governance (ESG) pillars, featuring actions aligned with the Direção ESG Program

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# Highlights



More than 50 years of operation

FLEET

6	

**120.8** thousand assets (light vehicles, trucks, machinery, and heavy equipment).



**166 car rental** locations serving individual and corporate customers. OOO PUBLIC

+ 2.2 thousand



4,861 professionals on our team.



Unidas has **over 6,000** partners, including authorized workshops, manufacturers, and various suppliers of consumer goods and services. SALES

# **64** used

vehicle sales points, including light and heavy vehicles, in both retail and wholesale.



2024 ECONOMIC RESULTS

### **Unidas Frotas**

**R\$6.7** billion

**R\$ 110.0** million of adjusted net income<sup>1</sup>

R\$ 2.4 billion

<sup>1</sup>Adjusted Net Income accounts for taxes paid and excludes non-recurring effects mentioned in the earnings release.

### **Unidas Locadora**

**R\$4.2** billion in net revenues

R\$ 2.0 million

**R\$ 1.0** billion

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# Highlights



ENVIRONMENTAL

The greenhouse **Gas emissions** inventory has been expanded to include Scope 3, in accordance with the GHG Protocol methodology.

### Deployment of the first store with the use of solar energy, which

is self-sufficient and redistributes surplus energy to two more stores.

### **Expansion**

of the number of branches using the dry car wash system.



#### Launch of the Health, Well-being,

and Quality of Life Program , focused on promoting mental health and physical well-being of our employees.

implementation of the Diversity Committee and the launch of the first **Diversity Census**.

# Creation of the **Volunteer Portal**,

which enables the expansion of social initiatives, greater employee engagement with opportunities from social organizations, and monitoring of key indicators.



### The SOx certification,

achieved for the second consecutive year, reinforces our commitment to safe internal controls and reliable **financial statements.** 

# 26th place

in Brand Finance's ranking of the most valuable brands in Brazil, and recognition as one of the **20 most** 

### valuable mobility brands in the world in the international ranking.

# 21st place in the Kantar BrandZ ranking.

### The Iris Project,

through its integrated platform, it provides robust tools to improve management in the People Department and the Legal Department.



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# **Message from the Board of Directors**

Unidas drove advances in efficiency, quality and credibility with customers and partners in 2024. This is the result of the ongoing dedication of its employees and a governance structure that consistently works to mitigate risks and uphold integrity across all processes.

The sustainability efforts have been guided by the Direção ESG Program, with initiatives structured around the environmental, social, and governance pillars. In the environmental area, there was an expansion of solar energy use in the stores and strengthening of actions to reduce the impact of operations.

Social initiatives advanced through projects focused on inclusion, with defined goals for promoting racial equality, expanding opportunities for women, and increasing the participation of people with disabilities and LGBTQIA+ individuals.

In governance, the promotion of ethical practices and *compliance* remained central to management, contributing to the improvement of sustainability indicators and the strengthening of the internal structure. We secured the SOx certification for the second consecutive year, reinforcing our commitment to safety and reliability in our internal controls and in the preparation and disclosure of our financial statements.

Innovation also took a prominent role, with the Íris project delivering significant advancements in data security and process efficiency. All these initiatives remained aligned with the strategy of the asset manager Brookfield Asset Management, with an emphasis on innovation, technology, and sustainability.

Unidas continues to be driven by the purpose of simplifying customers' lives through comprehensive solutions, innovation, and reliable services, as well as by values that emphasize customer focus, service excellence, people appreciation, integrity, and social and environmental responsibility.

I thank every employee, supplier, customer, and investor who is part of this journey

#### **Alexandre Thiollier**

Chairman of the Board of Directors



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# Message from the CEO GRI 2-22

The year 2024 was marked by solid results and achievements that reflect Unidas' strength, resilience, and commitment to responsible and sustainable growth.

With discipline in capital allocation, a focus on value generation, and operational excellence, we closed the year with a fleet of 120,800 assets and consolidated net revenue of **R\$6.7 billion**, representing a 22.7% increase compared to the previous year. Consolidated Ebitda reached **R\$ 2.4 billion**, with a notable margin of 63.3% in the rental business—an increase of 2.5 percentage points compared to 2023.

Despite a challenging macroeconomic environment, with rising interest rates and significant depreciation in the used vehicle market, we managed to protect our profitability. We maintained the financial health of the business, ending the year with an adjusted net income of **R\$ 110 million**. Our investments reached all business areas - GTF (light vehicles, heavy vehicles, and subscription cars) and RAC, sectors with high return potential and aligned with our expansion plan.

In 2024, we made progress on several sustainability fronts: we expanded the use of solar energy in rent-a-car branches, reduced water consumption in vehicle washing, and strengthened governance and social inclusion practices. This commitment to ESG pillars was recognized by the market: Unidas is now *ranked* among the 20 most valuable mobility brands in the world, according to the British consultancy Brand Finance, and received awards such as MESC and Consumidor Moderno—won for the eighth time. More than financial results, this year was about reaffirming our purpose of simplifying our customers' lives with innovative, reliable, and sustainable mobility solutions. All of this was made possible mainly thanks to the dedication of the 4,700 employees who make up the Unidas team, whose efforts have driven gains in efficiency, quality, and credibility with our customers and partners.

We remain confident and prepared for 2025, closely monitoring market trends, managing responsibly, and moving forward with enthusiasm to achieve our ESG goals and ambitions. I thank our employees, shareholder, customers, and partners for their trust and for walking alongside us in building an increasingly solid, sustainable, and leading Unidas in the mobility sector.

#### Enjoy your reading!

Carlos Augusto Moreira CEO

### In 2024, Unidas experienced solid growth, made progress in ESG, focused on innovation, and reached revenue of **R\$ 6.7 billion**, strengthening its position in the mobility sector.



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- ESG Agenda





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# Who we are GRI 2-1, 2-2, 2-6

Unidas Group is one of the largest companies in the vehicle rental and fleet management segment in Brazil. In 2024, the Company, whose administrative offices are located in Belo Horizonte (MG), Curitiba (PR), and São Paulo (SP), completed its second year of operations in its current structure, established through the business combination of Ouro Verde and Unidas.

Operating in the services and transportation sectors, Unidas offers daily and monthly car rentals, zero-kilometer vehicle subscriptions, and sales of light and heavy used vehicles, in addition to fleet outsourcing services.

Its value chain includes sales, marketing, and service delivery, covering various solutions such as Unidas Car Rentals, with 166 locations across Brazil; Unidas Used Vehicles, with 64 retail and wholesale stores; Unidas Free, which offers vehicle subscriptions for individual and corporate clients; Unidas Fleets, specializing in light and heavy fleet rentals; and Unidas Heavy, serving the agriculture, mining, and construction sectors with management and outsourcing of heavy fleets.

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The company closed 2024 with a total of **120,766 assets**, comprising 12,338 heavy vehicles, 49,366 light vehicles, and 59,062 RAC vehicles. In 2024, Unidas recorded net revenue of **R\$ 6.7 billion**. Its market is concentrated in Brazil, serving both individual consumers and companies seeking mobility solutions across various sectors.

The Group's sole shareholder is Cedar Multi-Strategy Private Equity Fund, managed by Brookfield Asset Management, a global leader in alternative asset management. Present in Brazil for over 120 years, Brookfield operates with large-scale capital and a long-term vision in its investments.

Unidas is focused on continuously improving customer and market service, supported by an excellent team aligned with the company's objectives to ensure the best results.

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# Shareholding structure





Simplify our customers' lives with end-to-end solutions, asset rental innovation and reliable services.

# >> Values

#### **CLIENT-CENTRIC APPROACH**

We put the customer at the heart of our decisions and cultivate long-term relationships.

#### PEOPLE

We believe in the potential of each employee and value teamwork. We recognize people who seek growth and bring engagement with excellence in results.

#### **EXCELLENCE IN SERVICES**

Excellence is our golden rule. We always do what is best for our customers, team and society.

#### REPUTATION

We build and maintain our reputation at the highest level. We seek results based on integrity, ethics, justice and transparency.

#### RESULTS

We are driven by results, challenges instigate and motivate us to overcome them at all times, with social and environmental responsibility.

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#### INPUTS

#### FINANCIAL CAPITAL

• Own and third-party resources

#### MANUFACTURED CAPITAL

- 166 RAC stores
- 64 used car stores
- 120 thousand assets (12 thousand heavy, 49 thousand light, and 59 thousand RAC vehicles)

#### INTELLECTUAL CAPITAL

- Íris Project Expansion and integration of systems
- BEX Operational Excellence Handbook
- Action and Direction Program Defensive and economical driving
- Fleet monitoring via telemetry
- SOx Certification

#### HUMAN CAPITAL

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- 4,861 employees
- Career Committees
- Driving School
- Universidade Unidas Employee training and development
- Diversity and Inclusion Program and Committee
- TITANIO Informational training translating actions, news, and innovations in operations
- Health, well-being, and quality of life program
- Leadership Academy
- Ethics and Integrity Program

#### SOCIAL AND RELATIONAL CAPITAL

- Community engagement
- Volunteer program
- Na Mão Certa Program: corporate action to guarantee the rights of Children and Adolescents
- Excellence in Net Promoter Score (NPS)

#### NATURAL CAPITAL

• Energy

(x)

- Atmospheric emissions
- Pollutant emissions
- Waste generation
- Water

# **Business Model**



#### IMPACTS

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#### FINANCIAL CAPITAL

- 12.2% p.a. ROIC in 2024
- Fleet renewal of R\$ 4.4 billion
- Global net revenue of R\$ 6.7 billion

#### MANUFACTURED CAPITAL

- 10 new rental stores
- 18 new used car stores
- 2 new heavy vehicle operations

#### **INTELLECTUAL CAPITAL**

- Embedded telemetry 100% of the Company's operational assets
- Fatigue-detection cameras embedded in heavy operational assets

#### HUMAN CAPITAL

- Training and development of operational professionals
- Promotions and merit recognition
- Technical and behavioral development
- Contribution to traffic safety
- GPTW and Pró-Ética Awards
- 26th most valuable brand in Brazil awarded by Brand Finance
- 21st place in Kantar BrandZ ranking

#### SOCIAL AND RELATIONAL CAPITAL

#### • Community investment

- Training of new professionals
- Social impact (programs)
- Productive inclusion
- Business legitimacy
- Prevention and combat of sexual violence against children and adolescents
- Human rights due diligence

#### NATURAL CAPITAL

#### • Climate impact

- Prioritization of ethanol use in RAC
- Despoluir Program Environmental vehicle assessment aimed at improving air quality
- 20% of DAC stores with dryweshing
- 29% of RAC stores with dry washing



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# What we do and where we operate

Unidas offers a comprehensive mobility solutions platform serving both individual and corporate clients. Our fleet includes light vehicles, heavy vehicles, machinery, and equipment.

The administrative headquarters are located in Curitiba (PR), Belo Horizonte (MG), and São Paulo (SP), while commercial units are spread across 116 Brazilian cities. Throughout 2024, we opened 10 new rent-a-car locations, 16 new retail used vehicle stores, and 2 wholesale used vehicle stores in different regions of the country.

### **245** OPERATIONS IN TOTAL

49 Used Vehicles Retail

11 Used Vehicles Wholesale

4 Heavy Used Vehicles

166 Rent a Car (RAC)

**15** Fleet Management

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# Timeline | O unidas



# ESG Agenda

The ESG agenda is integrated into the daily processes at Unidas. It translates as part of the business and influences decision-making. Good environmental, social, and corporate governance practices are ongoing priorities in the sustainability and management of the business.

# **ESG** management

The alignment of environmental, social, and governance agendas is driven by a large-scale corporate program: the Direção ESG Program. Built around seven strategic principles, the program guides the implementation of concrete initiatives that enable Unidas to achieve its goals set for 2028.

To ensure its effectiveness, the Direção ESG Program is supported by a steering committee and seven multidisciplinary working groups, composed of representatives from different areas of the Company.

In 2024, the Program intensified communication of its ambitions and goals to employees, which improved understanding and increased employee engagement.

During this process, the working groups proposed adjustments to better align the seven principles with employees' daily routines and to improve the planning of actions aimed at achieving the targets set for the next four years.



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# 7 strategic principles of the Direção ESG Program



#### CORPORATE CULTURE

**Commitment:** Promote and encourage the effective practice of ethical and sustainable management by the organization's leadership.

#### Ambition:

Promote an ethical and sustainable culture by fostering a more collaborative and respectful environment. Be among the top 50 companies in the GPTW ranking by 2028, reflecting solid progress in culture and work environment.

SDG:



#### **EFFICIENT PROCESSES**



processes by prioritizing the use of renewable energy and responsible management of recyclable waste generated by the Company, aiming to create shared environmental, social, and economic value for the communities where we operate and for the organization itself.

**Commitment:** Optimize efficient

#### **Ambitions:**

2

 Divert 90% of the recyclable solid waste generated by the Company toward environmental, social, and economic benefits by 2028;
Adopt 75% renewable energy in Unidas operations by 2028.

#### SDG:

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#### GOVERNANCE

**Commitment:** Adopt best corporate governance practices, prioritizing transparency with stakeholders and the market.

#### Ambitions:

 Ensure the effectiveness of integrity and ethics among Unidas employees;
Manage strategic risks and financial reporting (SOx), as well as maintain corresponding control mechanisms;
Implement and monitor integrity and ethics control measures throughout the duration of contracts with service providers.

#### SDG:





#### CYBERSECURITY

**Commitment:** Develop corporate maturity in *cybersecurity* actions integrated with business sustainability.

#### Ambitions:

 Continuously advance the NIST framework used to measure cyber maturity and data protection, achieving a NIST score of 3+ for enhanced security;
Increase operational resilience and availability with business continuity plans (BCM) reaching level 8 for critical corporate systems;
Expand awareness and preparedness of employees and partners regarding cybersecurity and digital fraud.



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#### SUSTAINABLE FINANCE

5 Commitment: Alignment of funding and investment policies from an ESG perspective.

#### Ambitions:

Achieve eligibility for raising financial resources with ESG certification (e.g. green funds, social funds, SLB);
Define the implementation of investment modeling for ESG projects by 2028.

SDG:



#### PEOPLE AND ENGAGEMENT

**Commitment:** Foster an inclusive culture within the team, contributing to creating opportunities to reduce inequalities

#### Ambitions:

6

 Increase the presence of women in leadership positions, reaching 50% by 2028;

Increase the presence of women in operational roles, reaching 25% by 2028.

Strengthen the Diversity, Equity, and Inclusion program by combining ongoing training and awareness campaigns.

SDG:

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#### CUSTOMER EXPERIENCE

**Commitment:** Transform the customer experience in asset usage toward a sustainable long-term model.

#### Ambition:

Encourage Fleet clients to adopt best practices in ethical conduct and defensive driving to promote safer traffic conditions.



### Balance, Be, and Guide

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- climate agenda
- impact monitoring
- waste management

# S

- diversity and Inclusion
- health and safety
- responsibility and citizenship



Credits

- management with integrity
- ethics and transparency
- · policies and conduct



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# Material topics GRI 3-1, 3-2

The materiality matrix, developed at the beginning of 2024, is aligned with the Company's scope of operations and strategic objectives. The definition of the topics followed five steps: first, the purpose, scope, and tools to be used were established; then, the organization's stakeholders and impacts were mapped. Next, prioritization was carried out based on stakeholders' perceptions, followed by the analysis of the results and the development of the matrix. Finally, the risks and opportunities were validated with the Company's leadership.

The process involved members of Unidas' team and board, as well as clients, suppliers, service providers, and representatives from the third sector. Through individual interviews, focus groups, and online surveys, the social, environmental, and financial impacts were measured, as well as the perceived relevance of the topics to stakeholders, ensuring a comprehensive analysis aligned with market needs.

The matrix followed the concept of double materiality, which encompasses three dimensions: financial materiality (X), socio-environmental impact (Y), and relevance to stakeholders (Z). Of the 21 topics listed, ten were prioritized and validated for the final list, taking into account the criteria of probability and severity (intensity, extent, reversibility), probability and magnitude, and relevance to stakeholders.

No changes were made compared to the list of material topics in the previous report.

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Material topics	Description	GRI	SDG
1. Customer relationship and experience	Ensuring transparency in contracts; progress in ESG topics as a differentiator in attracting new clients; demand for smoother processes during vehicle pickup and return.	417	16 RELATIONS
2. Ethics, integrity and <i>compliance</i>	Accounting transparency, compliance with regulations, laws, and anti-corruption practices, promotion of the code of conduct and ethical standards in organizational processes, and combating anti-competitive practices and bribery.	201-1 205-1 205-2 205-3 206-1	16 Reserved
3. Privacy and data security	Secure management of the collection, retention, and use of sensitive and confidential data on the <i>website</i> and app, ensuring cybersecurity and privacy in accordance with the General Data Protection Law (LGPD). Reliability and security of data reported to the market.	418-1	
4. Decarbonization and climate risks	Management of greenhouse gas emissions from business operations, including fossil fuel combustion by the company's fleet and for energy generation, among others; management of risks and opportunities related to climate change.	302 305	7 instantion
5. Safety, health, and well-being of employees	Special attention to the mental health of employees working directly with customers at the counter; demand for work arrangements that allow better balance between personal and professional life, as well as improved ergonomic conditions.	401-1, 401-2, 401-3, 403-1, 403-2, 403-3, 403-4, 403-5, 403-6, 403-7, 403-8, 403-9, 403-10, 404-1, 404-2, 404-3	3 minutes 
6. Diversity, inclusion and equity	Ensuring equity and promoting inclusion in terms of color/race, gender, sexuality, age, regional origin, and people with disabilities (PwD), as well as ensuring respect for diversity of opinions.	405 406	5 mulaer reference 5 mulaer reference 5 mulaer 6 mulaer 7 mula
7. Innovation and technology	Investment in innovation that enables the ability to adapt to new market scenarios and trends. Green IT, clean technologies.	_	8 EXAMPLISATION POINT PROCESSOR
8. Product and service quality and safety	Management and investments to ensure the safety and high quality of services and pro- ducts delivered by the company, including customer service and logistics. Promotion of clear, open, and transparent communication with customers, aligning expectations re- garding services. Management of complaints and customer requests, as well as customer loyalty and satisfaction.	417-3	16 PLASTRA
9. Management of the supply chain and partners	Requirement, control, monitoring, and development of suppliers and partners, including socio-environmental criteria, both during contracting and throughout operations.	204 308 414	8 EXAMPRISON EXCLUSION EXC
10. Government relations and regulatory bodies	Promotion of prior understanding and resilience to second-order effects of new regulations in the automotive sector that impact the value of Unidas' assets.	-	

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# **Stakeholders** engagement GRI 2-29

Unidas maintains an active and transparent relationship with various stakeholder groups, such as business partners, consumers, clients, employees, local communities, shareholders, investors, unions, and vulnerable groups. This engagement takes place through open communication, participation in decision-making, corporate social responsibility initiatives, sustainability reports, training, and awareness-raising activities.

Close engagement with stakeholders enables Unidas to identify actual and potential impacts of its operations, as well as to define preventive measures and mitigate negative effects. This relationship strengthens risk and opportunity

management, improves strategic decision-making, and drives innovation and sustainability within the organization. Furthermore, it contributes to the development of lasting partnerships and reinforces the company's commitment to ethical and responsible conduct.

The engagement strategy also plays a key role in building the company's reputation and image in the market, ensuring investor demands are met and facilitating conflict resolution.

To ensure meaningful involvement, Unidas adopts practices such as active listening, collaboration in decision-making processes, monitoring and evaluation of social and environmental impact, and integrating stakeholder feedback into its operations. The company also invests in training and incentives to encourage active participation from these groups, reinforcing its commitment to transparency, governance, and sustainability.

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# Institutional commitments GRI 2-28

Unidas upholds institutional commitments focused on promoting sustainable development and generating positive impacts in society. Through partnerships, associations, and participation in relevant movements, the Company seeks to strengthen its responsible actions and connection to causes of significant impact and purpose.



• Business Pact for Integrity and Against Corruption: In 2024, Unidas became a signatory of this initiative by the Office of the Comptroller General (CGU), which aims to engage the Brazilian business sector in promoting a more ethical and transparent business environment by combating corruption in all its forms.



• **SDGs:** The 17 Sustainable Development Goals (SDGs) serve as a guide for Unidas' material topics. The set of SDGs forms a global agenda with 169 targets in areas of critical importance for humanity and the planet, with a deadline for achievement by 2030.



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• **Global Compact:** Unidas is a signatory of the UN Global Compact Brazil Network, an initiative of the United Nations (UN) that supports the SDGs to end poverty, protect the environment and climate, and ensure that people everywhere can enjoy peace and prosperity.



# ETHOS

• Ethos Institute: Unidas is a member of the institute that mobilizes, raises awareness, and helps companies manage their businesses sustainably.



• Social Investors Network (RIS): RIS aims to organize, support, and boost private social investments in the state of Paraná. Through mutual cooperation, it seeks to strengthen organizations and professionals in the sector, promoting the sustainable development of communities in Paraná.



**HR Directive:** This initiative involves a development agenda promoted by the consulting firm Lapidus Network. Human Resources directors and vice presidents from major companies in Curitiba and the surrounding region participate in this project.



• MEX Brasil – Executive Women: This is a group of executive and entrepreneurial women in management positions in Curitiba, established as a business alliance for women's development.

**Other associations supported by Unidas include:** the National Association of Vehicle Rental and Fleet Management Companies (Anav); the Brazilian Association of Business Communication (Aberje); and the Brazilian Car Rental Association (Abla).

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Unidas reinforces its commitment to sustainable development through adherence to pacts and partnerships that promote ethics, social responsibility, and positive impact

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# Our governance

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# Management and leadership

Unidas' governance is guided by transparency in its relationships with stakeholders and the market, establishing this value as one of its core pillars. The company strictly complies with current legislation and adopts high standards of ethics and integrity in all its internal and external relationships.

The ESG agenda is a fundamental part of corporate governance and contributes to business management. Based on best practices, Unidas invests in people, innovation, technology, and sustainability—within the framework of the goals set in its major sustainability initiative, the Direção ESG program.

Unidas' corporate governance is composed of: the Board of Directors, Statutory Executive Board, Executive Management, Ethics and Integrity Committee, Cyber Risk and Data Privacy Committee, ESG Committee, and the Investments and Asset Disposal Committee.

Both the working groups and mid-level leadership at Unidas regularly participate in training sessions promoted by the Company. Employee performance evaluations are conducted by the People Directorate, which also coordinates this process for the company's directors.



The Board of Directors is informed about critical concerns through various channels, such as periodic reports, formal meetings, strategic analyses, and business plans, among others. During the reported period, six critical concerns were reported: two related to social and human rights aspects, one to sustainability strategy, and three of an economic nature. **GRI 2-16** 

Unidas has been classified in Category A by the Securities and Exchange Commission of Brazil (CVM) since 2023. Significant progress was made in processes throughout 2024, resulting in improvements in the quality and effectiveness of controls.





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# **Governance** structure

GRI 2-9

Unidas' governance is structured to ensure transparency, integrity, and efficiency in decisionmaking, in line with best market practices.

The governance structure includes: the Board of Directors, Statutory Executive Board, Executive Management, Ethics and Integrity Committee, Cyber Risk and Data Privacy Committee, ESG Committee, and the Investments and Asset Disposal Committee.



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### **Board of Directors**

GRI 2-10, 2-12, 2-13, 2-17

The Board of Directors (CA) is the highest governance body and plays a key role in setting strategic guidelines, overseeing socio-environmental impacts, and making decisions aligned with best corporate governance practices.

The CA is composed of a minimum of three and a maximum of nine non-executive members and is currently made up of representatives from the shareholder. All members are elected and removable by the General Assembly, serving a unified two-year term and may be re-elected.

The nomination and selection of these members follow strict criteria, in accordance with the Corporation Law, the Securities and Exchange Commission of Brazil (CVM) regulations, and statutory requirements. This process ensures alignment with our values and culture, the impeccable reputation of the board members, the absence of conflicts of interest and legal impediments, promoting integrity and ethics in our management. Among its main responsibilities, the Board of Directors oversees the identification and management of the company's economic, environmental, and social impacts. This process involves methodologies such as financial risk assessment, environmental and social impact evaluation, waste management, supply chain analysis, and stakeholder engagement. The results of these analyses are integrated into business management through reports, performance indicators, strategic

decisions, and ongoing monitoring. To ensure the effectiveness of this process, the Board conducts periodic reviews, including annual evaluations and reviews during strategic planning cycles, identifying opportunities for improvement and adjusting strategies as needed.

Direct responsibility for managing the organization's impacts is delegated to the Chief Executive Officer, who leads the implementation of sustainable strategies, ensures regulatory compliance, promotes innovation and research, and integrates ESG practices into the company's operations. Reporting to the Board takes place in a structured manner, monthly, quarterly, and annually, through reports, governance meetings, and executive presentations, ensuring alignment between management and Unidas' strategic objectives.

#### UNIDAS LOCAÇÕES E SERVIÇOS S/A AND UNIDAS LOCADORA S/A

CHAIRMAN

Alexandre Honore Marie Thiollier Neto VICE CHAIRMAN OF THE BOARD OF DIRECTORS Claudio José Zattar\*

#### **BOARD MEMBERS**

Patrick Magalhães Von Schaaffhausen Rafael Thor de Moura Rebelo Rocha Felipe Melo Franco Abud\*\* Leonardo Augusto Oliveira Kutova

\*Claudio José Zattar was elected to the position in April 2025 \*\*Felipe Melo Franco Abud left the board in May 2025.

Belo Horizonte Office (MG)

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### **Statutory Executive Board**

Represents the company and contributes to strategic planning. Ensures compliance with the Bylaws and the resolutions of the General Meeting and the Board of Directors. The board is comprised by a minimum of two and a maximum of five members, with necessarily one Chief Executive Officer and one Director of Finance and Investor Relations. Members serve two-year terms and are eligible for re-election.

#### UNIDAS LOCAÇÕES E SERVIÇOS S/A

**Carlos Augusto Moreira** CFO\*\*\*

Felipe Melo Franco Abud Chief Financial and Investor Relations Officer

Laura Rymsza Barbosa Chief Legal, Compliance, and Internal Controls Officer

Manuel Messias Rodrigues da Silva Chief Commercial Officer Fleets

#### **UNIDAS LOCADORA S/A**

**Carlos Augusto Moreira** CFO\*\*\*

Felipe Melo Franco Abud Chief Financial and Investor Relations Officer

Laura Rymsza Barbosa Chief Legal, Compliance, and Internal Controls Officer

Paulo Alexandre Chequetti da Rocha Rent a Car Chief Executive Officer

### **Executive Board**

Appointed by the Chief Executive Officer, the Executive Board is responsible for conducting the Company's business, in coordination with the Statutory Board.

Alexei Korb Chief Technology and Innovation Officer

Antônio Cândido de Carvalho Guerardi Chief Marketing Officer

**Carlos Augusto Moreira** Chief Financial and Investor Relations Officer\*\*\*

Flavio Custódio Teixeira Chief Pricing Officer

Hélcio Tadeu Tessaro Chief People Officer

Laura Rymsza Barbosa Chief Legal, Compliance, and Internal Controls Officer

Lucas Barboza Chief Supplies Officer

Manuel Messias Rodrigues da Silva Chief Commercial Fleets Officer

Paulo Alexandre Chequetti da Rocha Chief Rent a Car Executive Officer

Paulo Eduardo Sorge Chief Used Vehicles Officer

\*\*\*Carlos Augusto Moreira held the position of Chief Finance and Investor Relations Officer until May 2025.

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### **General Meeting**

It is responsible for electing and removing members of the Board of Directors, as well as defining the compensation of the Company's board members and executive officers. Its responsibilities also include amending the Bylaws, as well as deciding on significant corporate operations such as transformation, merger, incorporation, spin-off, dissolution, and liquidation of the company, as well as the company's inclusion in another entity and changes to the share capital when necessary. The General Meeting shall examine the accounts of the executive officers, review and approve the financial statements, and decide on the allocation of net income and the distribution of dividends. The Meeting shall also approve the adjustment of the share capital for inflation and to elect the executive officers and members of the Fiscal Council, when applicable.

# Commission

As part of its governance structure, Unidas has specialized committees, which are multidisciplinary working groups that address priority matters. They support senior management in strategic decisionmaking and in strengthening compliance and transparency. They are:

### Ethics and Integrity Committee

Composed of representatives from Unidas and Brookfield, it sets the Company's compliance guidelines. Its purpose is to disseminate the principles and values contained in Unidas' Code of Professional Ethical Conduct, ensuring its proper enforcement, deciding on cases reported through the Confidential Channel, and promoting a culture of Compliance, risk mitigation, corruption prevention, and anti-money laundering. It holds quarterly and extraordinary meetings.

Members of this committee include the Chief Executive Officer of Unidas, who also serves as Chair of the Ethics and Integrity Committee; the Chief Legal and Compliance Officer; the Chief Human Resources, Finance, and Investor Relations Office; Vice Presidents and Senior Vice Presidents of Brookfield; and members of Unidas' Board of Directors.

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# **Cybersecurity and Data Privacy Committee**

It meets quarterly to assess actions taken based on the results presented by the Cybersecurity and Data Privacy Program, coordinated by the Information Technology and Legal departments.

### Investment and Asset Disposal Committee

It approves investments according to guidelines from the Board of Directors, establishes criteria for investment strategies, implements and communicates guidelines for asset sales operations, and defines the process, pricing, and strategies related to these sales.

The committee is composed of the Chief Executive Officer; the Chief Finance and Investor Relations Officer; and the Chief Commercial and Marketing; Operations; Pricing; Legal and Compliance; Asset Sales; and Procurement Officers.



### **ESG Committee**

It sets ESG goals and ambitions, implements and monitors the Company's strategy, and guides the leaders of working groups to advance the seven established strategic principles. Periodically, it reviews the goals to ensure they remain aligned with the business plan and budget. Unidas grants the necessary independence to fulfill the objectives established in the Direção ESG Program, which encompasses dozens of actions related to environmental, social, and governance issues and is scheduled for completion by 2028.

In the quarterly meetings, the results achieved are presented, and the next steps for the Direção ESG program are determined. Based on the actions developed and the maturity of the working groups, results are presented quarterly to the Board of Directors.



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# **Ethics, integrity** and compliance GRI 2-23, 2-24, 2-26, 3-3

Ethics, integrity, and a commitment to transparency are fundamental principles at Unidas, reflected in its policies, programs, and institutional relationships.

To this end, Unidas has the Integrity Program, a structured set of measures and actions aimed at promoting an ethical, transparent corporate environment in compliance with applicable laws and regulations. Its objective is to prevent, detect, and correct misconduct, such as corruption, fraud, irregularities, and other illegal acts, in compliance with the requirements of the Anti-Corruption Law No. 12.846/2013.

The program is aligned with the best national and international practices, incorporating guidelines from regulatory bodies such as the Office of the Comptroller General (CGU), the U.S. Department of Justice (DOJ), the Organisation for Economic Co-operation and Development (OECD), and the UK Ministry of Justice.

Its structure is based on foundational principles that ensure its effectiveness and scope: Governance and Management Commitment, Risk Assessment, Policies, Confidential Reporting Channel, Communication and Training, Internal Controls, Third-Party and M&A Risk Assessment, and Reporting and Review

Unidas maintains an ethical and transparent environment through its Integrity Program, focused on preventing and addressing misconduct

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### **Pacto Brasil**

In 2024, the company joined the Brazil Business Integrity Pact and, after a self-assessment in ten areas, achieved a score of 98.75 out of 100. In another self-assessment, using the Ethos Indicators for Sustainable and Responsible Business – Integrity, Prevention, and Fight Against Corruption, the results demonstrated the high level of maturity of the Company's Integrity Program.

As a signatory of the UN Global Compact Brazil Network, Unidas adopts the Ten Principles in the areas of Human Rights, Labor, Environment, and Anti-Corruption, as well as integrating the Sustainable Development Goals (SDGs). To reinforce its responsible practices, it adopts an Anti-Bribery and Anti-Corruption Program based on national and international regulations. Its commitments are aligned with intergovernmental instruments, such as the ILO Labor Standards.

The documents outlining Unidas' policy commitments are available for public consultation, such as the ESG Commitment and the Reference Form.





### **Trainings and disclosures**

To strengthen the culture of integrity, Unidas offers trainings — both mandatory and optional — which underwent significant improvements in 2024, becoming more dynamic and accessible. One of the main highlights was the revamp of the annual Integrity Program training, which adopted a gamified format called the "Integrity Game." With a more interactive approach, this new version achieved 95% participation from the team.

Employees are continuously trained through campaigns, internal lectures, and communications related to compliance policies and regulations. In addition, third parties also receive specific training and communications regarding the Suppliers' Code of Ethical Conduct. Additionally, Compliance Week, held in September 2024, featured the participation of approximately 450 employees in each session, providing an in-depth understanding of ethics, inclusion, respect, and integrity.

Through lectures with renowned experts, the following topics were covered: Building a solid reputation, which is fundamental in the relationship between companies and their employees, partners, and clients; Valuing people in the workplace based on principles of ethics and integrity; and The importance of the Confidential Channel. Aimed at managers, a lecture was also held on strengthening compliance in labor relations. Throughout the week, our employees also received reinforced training on ethics, inclusion, respect, and integrity.

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### Human Rights

We have a strong commitment to protecting people and promoting human rights in all our activities. Aligned with the principles of the UN Universal Declaration of Human Rights, we strive to ensure an ethical, safe, and respectful environment for everyone. Among our initiatives, we highlight the partnership with the Na Mão Certa Program, an initiative by Childhood Brasil, reinforcing our commitment to concrete actions to prevent sexual violence against children and adolescents.

Our Code of Ethics and Conduct guides all employees to respect human rights in their activities and makes it clear that we do not tolerate discrimination, forced labor, child labor, or any other violation of these rights. Additionally, all contracts signed by the organization include strict clauses related to the fulfillment of labor obligations and the full protection of human rights.

### Unidas Confidential Hotline GRI 2-25

It is a channel made available to different audiences for reporting conduct considered unethical, violations of human rights, environmental harm or crimes, acts of corruption, fraud, and other irregularities as defined by the Brazilian Anti-Corruption Law or that breach the Professional Code of Ethical Conduct and/or any other law, rule, or regulation. The channel guarantees anonymity to the whistleblower, and its management is handled by an independent third-party company.

The channel is available 24 hours a day, seven days a week, and all reports received are forwarded to the Internal Audit department of Brookfield Brazil, which is responsible for the investigation. External grievance mechanisms include regulatory agencies, government bodies, industry entities, and independent institutions.

The main reports involve labor, environmental, compliance and governance issues, social impacts and human rights, as well as complaints from customers and suppliers:



2023 2024 126 80 Addressed and resolved without need for remediation 0 168 Addressed and resolved with remediation 180 216 306 464

canalconfidencial.com.br/unidas

unidas@canalconfidencial.com.br

There were no confirmed cases related to corruption in 2024

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### **Norms and policies**

Our commitment to ethical values is the foundation of all our actions, and to strengthen this journey, the Integrity Program, aligned with the Anti-Corruption Law, brings together codes, standards, and policies. This framework clearly defines the principles that guide the Unidas way of acting: with integrity, transparency, prevention, and rejection of any form of corruption.

### Code of Professional Ethical Conduct

The drafting of this code was participatory, with contributions from the Company's management, its key leaders, and employee representatives. The Code guides employees on the importance of upholding ethical principles in the workplace and in relationships with stakeholders. It serves as one of the tools to prevent and mitigate conflicts of interest involving executives and staff, aiming to ensure integrity and transparency in operations. It also provides guidance on how to proceed in cases of suspected conduct violations.

### Non-Retaliation and Consequence Management Policy

It establishes criteria to create a safe environment for people to report, in good faith, violations or possible violations of the Professional Code of Ethical Conduct, company rules, policies and procedures, or any applicable law, regulation, or standard, without fear of retaliation or any form of reprisal. It also defines the principles for managing consequences in response to violations.

# Anti-Bribery and Anti-Corruption Policy GRI 205-1, 205-3

It aims to ensure compliance with Anti-Bribery and Anti-Corruption laws within the Company, providing appropriate tools to identify risk situations, possible improper payments, and how to act in such cases.

# Bribery and Corruption Risk Assessment

In 2024, Unidas subjected all 307 of its operations to corruption risk assessments, achieving a 100% coverage rate, and found no confirmed cases related to corruption.

The review includes the analysis of third parties and specific risks, business process assessments, identification of high-risk areas, and the evaluation of policies and procedures. Trainings and awareness programs are conducted, communication and reporting channels are made available, along with continuous monitoring and the preparation of performance reports.

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### Standard on Conflicts of Interests GRI 2-15

Unidas has continuously improving mechanisms to identify and manage conflicts of interest between the company and its team, whether individuals or legal entities, that may engage in activities similar to those of the Company. The process aims to ensure ethical conduct aligned with high standards of corporate governance, disclosing to stakeholders any potential conflicts, such as cross-shareholdings and relationships between shareholders and suppliers.

All cases are reviewed by the Compliance department and, when necessary, referred to the Ethics and Integrity Working Group, which includes representatives from senior management and the controlling company Brookfield to ensure impartial decisions.

Emp Curitiba Office (PR) Governance

### Policy on Relations with Public Officials and Handling of Official Documents GRI 3-3

It guides employees on the expected behaviors in interactions with public officials and the handling of official documents, which may have impacts affecting human rights, the economy, and the environment. Among the positive impacts are tax incentives, participation in associations and collective actions, the promotion of compliance, and the defense of collective interests. Negative impacts include regulatory changes affecting the automotive market, asset devaluation, increased operational costs, and financial risks such as license loss and reputational damage.

### **Code of Ethical Conduct for Third Parties**

This code defines the responsibilities and expected conduct in ethical and socio-environmental matters, guiding actions and relationships involved in providing services or supplying products to Unidas.

Additionally, the document formalizes and reaffirms the Company's commitment to zero tolerance for practices such as corruption, harassment, discrimination, and other illegal and unethical behaviors.

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# Risk management

Identifying and mitigating risks are ongoing actions at Unidas. Through internal assessments and in partnership with external consultants, we conduct risk mapping to safeguard the business and its stakeholders. Among the sensitive topics addressed in risk management strategies, the following stand out:

- Bribery, kickbacks, corruption, and money laundering;
- Conflicts of interest, facilitation payments, and obtaining undue advantage;
- Image and reputation.

Unidas adopts a Due Diligence process to preassess clients, suppliers, agents, and other processes related to reputation and integrity. The investigation verifies the compliance of relationships with the highest ethical and integrity standards, enabling more accurate decisions and risk mitigation. Additionally, Due Diligence acts as a tactical procedure to ensure compliance with anticorruption laws, decrees, and regulations.

Tax risks related to the Company's activities are monitored to ensure that tax strategies are aligned with sustainability agendas. In this area, alignment with Brazilian legislation is ensured so



Leaders meeting

that transparency regarding transaction-related data is absolute. There is also encouragement for employees to report any unethical or illegal conduct they observe, with communication possible to their immediate supervisor, the Compliance department, the Ethics and Integrity Committee, or through the Confidential Hotline.

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Due Diligence serves as a tactical procedure to ensure compliance with anti-corruption laws, decrees, and regulations

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### **Risk Assessment**

Conducted annually, the Risk Assessment is the process of identifying, analyzing, and evaluating potential risks that may impact the Company, measuring the most significant ones to guide decision-making. In 2024, the audit firm PwC conducted this assessment, the results of which demonstrated significant progress in the maturity of the Integrity Program. The score was 4.51 out of 5, an increase of 0.16 points compared to 2023. The main highlights were:

- Top management commitment;
- Presence of an internal body responsible for implementing the Integrity Program and managing integrity risks;
- Existence of a structured and updated Code of Ethical Conduct, policies, and procedures;
- Implementation of training sessions and communication actions regarding the Integrity Program;
- · Existence of controls to ensure the accuracy and clarity of internal audits and investigations of complaints;
- · Conducting due diligence for hiring and supervising third parties;
- · Implementation of Whistleblowing Channels, remediation, and disciplinary measures;
- Transparency and social responsibility.



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### Tax risks and strategy GRI 207-1, 207-2 and 207-3

Unidas' fiscal strategy governance is overseen by the Board of Directors and Executive Board, ensuring compliance through integration with tax risk assessments, training, and business processes. The company's tax approach is integrated with business strategies and sustainable development, taking into account financial impacts, opportunities, and risks.

Unidas' tax management aims to ensure tax compliance and fiscal efficiency to support its operations. The company ensures the accurate calculation and submission of ancillary tax obligations, the timely payment of taxes, monitors the impacts of regulatory changes, and closely follows the implementation of tax reform and its economic and social effects.

Fiscal governance is led by the Finance Department, supported by the Tax area, ensuring that the strategy is aligned with laws and regulations. The company has mechanisms such as an ombudsman, ethics hotline, and independent audits to monitor its fiscal integrity. Periodic reviews and tax compliance software reinforce control over its tax obligations.

Unidas maintains a transparent relationship with tax authorities, promoting cooperation and regulatory compliance, and participates in advocacy efforts through the National Association of Vehicle Rental and Fleet Management Companies (Anav) and the Brazilian Association of Car Rental Companies (Abla), contributing to discussions on the sector's tax policies. Additionally, it assesses stakeholder concerns through specific channels, audits, and sustainability reports, enhancing its transparency and strengthening its institutional reputation.

RAC Curitiba Store (PR)

With a continuous commitment to compliance and regulatory development, Unidas regularly reviews its internal procedures and invests in process standardization and training. Its tax strategy reflects responsible governance, ensuring alignment between tax efficiency, socioeconomic impact, and sustainable development.

# carro ideal para qualquer ocasião.

The tax management aims to ensure tax compliance and fiscal efficiency to support its operations

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# **Compliance with the Sarbanes-Oxley Act (SOx)**

The tax control work is aligned with the requirements of the Sarbanes-Oxley Act (SOx), a U.S. law that serves as a global benchmark in this area. In Brazil, Unidas is the second company in the Brookfield group to comply with the SOx Act. This recognition reinforces the commitment to transparency, control, and governance of internal processes.

The company has been maturing and evolving in this area for the past two years. If 2023 was the year of structuring and implementing SOx internal controls, 2024 marked significant progress in the results of the control environment assessment. Each year begins a new evaluation cycle, in which controls are reassessed with a higher level of rigor. In an effort to maintain focus on execution, continuous improvement, and strengthening the control environment, Unidas strives to ensure compliance with and adherence to the law's requirements.

This brings important benefits, such as reliability in transactions and operations, which directly impacts transparency with clients, investors, and regulatory authorities. Maintaining SOx compliance is a technical, meticulous, and collaborative effort. At Unidas, activities are carried out by the Internal Controls team, with the following departments directly involved in the execution of controls: Finance, Accounting, Procurement, Pricing, Operations, Used Cars, Commercial, Legal, Internal Audit, Compliance, People, and IT. This process is supported by the continuous pursuit of improvement, a strong focus on execution, and the strengthening of the control environment.

# PROTECTION FOR INVESTORS AND THE PUBLIC

LEI SARBANES

The Sarbanes-Oxley Act (SOx), enacted in 2002 in the United States, was designed to prevent fraud and ensure the transparency of financial information from companies listed on U.S. stock exchanges. Its purpose is to protect investors and the general public from fraud and errors in the financial statements of publicly traded companies.

Its implementation had a significant impact on the market, leading to changes in auditing, accounting, and corporate governance practices.

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# Privacy and data security GRI3-3

Cybersecurity is one of the strategic pillars of the Direção ESG program, reflecting Unidas' commitment to the integrity and sustainability of its operations. With the advancement of digitalization, efforts to ensure information security have intensified, in line with data protection principles. In 2024, a total of 2,661.82 hours of information security training were provided to employees.

Unidas implements a structured annual Information Security Program to protect the organization against cyber threats and unauthorized access. Aligned with the best practices of the National Institute of Standards and Technology (NIST), an international benchmark in information security management, actions and recommendations are discussed quarterly by the Cyber Risk Security Committee and reported monthly to the CTO. Additionally, the company manages vulnerabilities and monitors incidents in real time. The effectiveness of the measures is verified through audits, impact analyses, performance indicators, benchmarking, and feedback mechanisms.

Corporate policies, such as the privacy policy (https://www.unidas.com.br/a-unidas/politicade-privacidade), include guidelines, rules, and procedures focused on information security and privacy, including compliance with the General Data Protection Law (LGPD). Employees and third parties receive regular training to strengthen the digital security culture and are continuously guided on the proper use of technology resources, ensuring compliance with legal and internal standards.

Partners and suppliers undergo risk assessments to prevent incidents that could have financial, operational, reputational, or regulatory impacts. The Business Continuity Plan aims to minimize the impact of outages and operational failures, ensuring the resilience of Unidas' operations.



Unidas implements an Information Security Program to protect the organization against cyber threats

**2,661.82** was the total of hours of information security training aimed at employees

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# **Processes and Document Management**

The implementation of a Process and Document Management platform by Unidas in 2024 marked a significant advancement in corporate governance. It strengthened management and improved processes across various areas, promoting more agile, transparent, and efficient management, driving compliance and operational excellence. Below are the main benefits and impacts of this initiative:



#### EFFICIENT DOCUMENT MANAGEMENT

- Automation of all stages of document creation, review, and approval, ensuring traceability and a detailed history.
- Standardization of templates and faster publication of standards, policies, and procedures.
- Centralized access to regulatory documents, such as the Code of Conduct and Work Instructions, promoting transparency and compliance.



## IMPROVED PROCESS MANAGEMENT

- Modeling and simplified access to all internal processes, facilitating understanding and execution of activities.
- Strengthening the culture of continuous improvement and the pursuit of operational excellence.
- Reduction of errors, rework, and inconsistencies, making management more efficient and strategic.

### MONITORING AND STRATEGIC PERFORMANCE

- Tracking performance indicators in a simple and integrated way, supporting decision-making.
- Quick identification of deviations and implementation of Action Plans, with automatic alerts sent to those responsible.
- Continuous monitoring of corrective action progress, ensuring efficient execution.



### CENTRALIZED AND RELIABLE AUDITING

- Comprehensive audit management, from planning to execution, with the issuance of detailed reports.
- Recording of non-compliances in a secure, centralized repository, ensuring the integrity of the information.
- In-depth analyses of trends and continuous improvement opportunities, strengthening operational compliance.



# DIGITIZATION OF WORKPLACE INCIDENT MANAGEMENT

- Incident reporting directly at the event location, via web or app, eliminating the need for paper forms.
- Greater data accuracy and accessibility, facilitating analysis and strategic decision-making.
- Real-time monitoring of corrective and preventve actions, ensuring transparency and reinforcing Unidas' commitment to employee safety.

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# Our businesses

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- Performance and opportunities
- Technological resources
- Clients and suppliers
- Innovation and technology
- Operational process improvements
- Financial results
- Performance indicators





# Performance and opportunities

Unidas has a portfolio of services and products that provide mobility solutions for individuals and businesses.



Car rental: Vehicles for individuals and companies to use for short-term, specific, and customized trips (travel, leisure, business, app drivers).



Management and outsourcing of light vehicle fleets, generating cost savings and efficiency for companies.



We offer brand-new cars on a subscription basis for individuals and businesses. Our plans include maintenance, 24-hour assistance, and documentation fees.



A service that provides efficient management and outsourcing of trucks, machinery, and heavy equipment, with or without operation and maintenance.



Purchase and sale of used multi-brand vehicles, machinery, and equipment with reliable origin and cost-effectiveness.



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# Technological resources

To improve operational efficiency, Unidas continuously invests in vehicle management technologies.

**Telematics:** Fleet monitoring to track drivability, maintenance compliance, automatic alerts for speeding, harsh braking, acceleration, and other functions.

**Fuel management:** Administration of fueling transactions through fuel cards.

**Customer portal:** Allows users to request returns, approve estimates, check approved maintenance history, and view and submit documents.

**Fatigue camera:** Detects risky driver behaviors, such as fatigue and use of cell phones or smoking.

**Dashboard camera:** Real-time, high-definition recording of the cabin to ensure driver safety and enable prompt response in case of any incidents.

**IAV:** Automatic Vehicle Identification at tolls and parking lots to save time and enhance driver safety.

**Fleet 360:** A system for monitoring fleet performance indicators, including data on fines, maintenance, and accidents, as well as telemetry, fuel management, and driver's license tracking.

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The NPS target has been extended to include the Company's key internal *stakeholders* 



# **Customers and Suppliers GR33**

Unidas has well-defined policies to ensure a transparent and efficient experience with customers and suppliers, always aiming to build long-term relationships.

Customer relations and experience are strategic priorities, with impacts spanning environmental, economic, and reputational aspects. Among the positive impacts are transparency, security, and value-driven solutions that enhance customer satisfaction and loyalty. Negative impacts include additional costs, reduced demand, and risks such as legal actions and sanctions.

To mitigate these risks, the Customer Experience (CX) team uses SAC and NPS data, redesigns customer journeys, proposes action plans, and monitors the results. Management is integrated with internal policies, training programs, reports, and certifications. The effectiveness of the actions is considered relatively satisfactory, based on audits, evaluations, feedback, and benchmarking.

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# **Customer relationship** and experience

The Company conducts Net Promoter Score (NPS) surveys after each transaction to assess the likelihood of customers recommending Unidas' services to others. The target set for 2024 was 72, with 95% of that goal being achieved. Unidas has incorporated lessons learned to improve management in the area, such as creating committees with business units to analyze performance indicators and discuss improvements, as well as holding meetings with leadership to present the Voice of the Customer, using call recordings and reading comments from detractor customers. The NPS target has been extended to include the Company's key internal stakeholders.

Customer relations are also measured through vehicle delivery, maintenance, and asset purchase and sale processes. The Company has over 270 performance indicators to guide decision-making across its various business units.

The customer experience has been continuously improved over the years. Among the services, the

### following stand out:

- Unidas App: Available for Unidas Car Rental customers, it offers features such as online booking, advance payment, and discounted additional grace hours for vehicle pickup.
- Unidas Sempre Loyalty Program: Converts car rental bookings into points that can be redeemed for free rental days.
- Clear Communications: Relevant content that helps customers resolve doubts and stay updated on Unidas news instantly.
- Process Simplification: Brings speed and efficiency to the services offered.
- Accessibility in Stores: The stores ensure comfort and accessibility for customers. Some locations have access ramps and elevators.



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# **Partnerships with suppliers**

Unidas has a partnership with over 6,000 contracted suppliers, organized into four main segments: light vehicle manufacturers; heavy vehicle and equipment manufacturers; specialized networks for light and heavy vehicle maintenance; and various suppliers in the indirect purchasing category. **GRI 2-6** 

The supplier and partner network has potential socio-environmental and economic impacts, with the main positive effects including the strengthening of the local economy and the development of suppliers. On the other hand, the Company acknowledges risks related to irregularities in the value chain, which can affect its reputation, compromise service quality, and hinder new business opportunities, as highlighted in the double materiality assessment. **GRI 3-3** 

Unidas only accepts suppliers whose values align with those of the Company. All commit to not engaging in corruption, bribery, child or slave labor, nor supporting terrorism. In 2024, the selection and monitoring policies were extended to cover the entire Rent a Car (RAC) base.

In these business relationships, suppliers are carefully selected through contractual clauses, audits and monitoring, training and development, open and transparent communication, and problem resolution and continuous improvement. The publication of sustainability reports and the periodic evaluation of business partners also ensure compliance with the company's commitments. **GRI 2-24** 

By considering social impacts and potential risks, this selection ensures compliance with Unidas' guidelines. In 2024, 194 suppliers were evaluated, and none were identified as causing or potentially causing negative social impacts. Still, the company monitors and controls potential risks in its supply chain and reinforces its commitment to social compliance through the Executive Portal – Third-Party Management, which is used to oversee the labor compliance of service providers. **GRI 414-2** 

For the coming years, one of the main challenges is expanding the audited supplier base across the various segments of Unidas' supply chain.

In 2024, there was a significant increase in the number of technology suppliers



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# Innovation and technology

Unidas continues to prioritize technology and innovation as strategic priorities. Its major digital transformation project, Íris, launched in 2022, has already delivered significant progress, such as modernizing corporate HR and Legal systems, updating the ERP for RAC, LIVRE, and Used Car operations, and automating sales and service workflows in the CRM. It also integrated fleet management into a single platform, optimizing processes and operational efficiency. Of the 14 projects planned for 2024, ten were completed, with the remaining four scheduled for 2025.

Highlights include the creation of the Operational Control Center (OCC) for heavy fleets and the overhaul of the contract system and RAC. In the Used Cars segment, sales were centralized into a single system, while the Fleet segment progressed with credit approval automation and the implementation of a *chatbot* to enhance the customer experience. The IT infrastructure has also advanced, with ongoing investments in modernization, cloud technology adoption, and information security to mitigate cyber risks.

To reduce potential risks, the Íris Project continues to promote the integration and enhancement of the Company's systems. So far, there have been no negative impacts requiring corrective actions, nor the need for specific measures to manage positive impacts, as the program has been executed as planned.

The effectiveness of the actions is monitored through internal and external audits, as well as benchmarking. Key indicators include the target for full implementation of the Íris Project, currently at 90% completion, an achievement that underscores Unidas' commitment to agility, continuous learning, and ongoing improvement, with constant reviews of deliverables.

In addition to Íris, system improvements and updates occur in continuous delivery cycles, focusing on customer experience and generating value for the Rent a Car, Used Cars, Fleet, and Corporate businesses.

The creation of the Operational Control Center for heavy fleets was one of the highlights in the innovation and technology area in 2024



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# Key projects completed in the Íris program:



### CONTRACT SYSTEM MODERNIZATION (RAC)

The system that manages reservations and contracts was revamped, making digital service faster and more intuitive. The result is a smoother and faster customer experience, with much of the process completed before arriving at the stores.



### LEGAL SYSTEM

The new platform centralized contract management and automated tasks, optimizing workflows and increasing the department's productivity.



# 

•

NEW APP FOR RAC

The app was completely redesigned to offer users a more comprehensive, intuitive, and efficient experience.

# HR SYSTEMS INTEGRATION

The people management systems were unified, enabling faster processes and a consolidated view of information.



## OPERATIONAL CONTROL CENTER (OCC)

Essential for the Heavy Vehicles area, the OCC monitors equipment usage in real time. This enables preventive and proactive maintenance actions, resulting in operational and financial gains.



# ANTI-FRAUD SYSTEM FOR RAC

The fleet began to be fully tracked through a real-time dashboard. The tool identifies suspicious routes and allows for rapid intervention with specialized partners, protecting the Company's assets against theft.



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# Operational process improvements

In 2024, five major projects led by the Corporate Process Office and focused on operational efficiency were completed, delivering significant benefits to the company.

The Fleet Demobilization Cost project increased the monthly cost recovery rate by preparing non-damaged vehicles for sale in the market. Improvements in the asset mobilization process (Fleet) reduced the average monthly vehicle delivery time, while inventory control in RAC increased the availability rate of RAC vehicles for rental.

The increased accuracy in fine reporting provided clearer identification of fines for drivers in the individual, foreign, agency, and driver segments, while the Delinquency Project (Driver and monthly) reduced the delinquency amounts for drivers and monthly renters.



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# Unidas

In 2024, Unidas Locações e Serviços S.A. reported net revenue of **R\$ 6.7 billion**, a **68.8%** increase compared to the previous year. Revenue from asset sales also saw strong growth, totaling **R\$ 2.9 billion**, representing a **73.2%** increase over 2023.

This positive performance is mainly attributed to the corporate restructuring of Unidas Locadora S.A., completed in July 2023, strong results in the rental business, and an increase in the average ticket for asset sales, driven by greater retail participation in sales.

EBITDA grew 50.7% during the year, reaching **R\$ 2.4 billion,** reflecting business integration, synergy consolidation, and economies of scale in rental operations.

The adjusted net income was **R\$ 110 million**, a 13% decrease compared to 2023. This decrease is mainly explained by the higher vehicle depreciation rate, resulting from the normalization of new car prices, which negatively impacted used car resale values.

Over the course of the year, the Company invested R\$ 4.5 billion, of which R\$ 4.4 billion was allocated to fleet renewal and expansion. The remaining R\$ 188 million was invested in other areas, such as expanding used car stores, system improvements, digitization projects, and other fixed assets.

## Income Statement (R\$ million)

- Net operating revenue: 6,686.1
- Ebitda: 2,395.0
- **•** Adjusted net income<sup>1</sup>: 109.7

• Fleet (units): 120,766

<sup>1</sup> See page 40 of the Standardized Financial Statements (DFP) 2024 available at https://ri.unidas.com. br/resultados-trimestrais/

# Financial results

In a year considered highly positive for Unidas, the business was managed in a way that safeguarded profitability amid a challenging macroeconomic environment. This was complemented by efficiency gains, which led to cost reductions and contributed to closing the year with operating profit. The financial results were quite satisfactory given the circumstances, particularly in light of the high Selic rate and fluctuations in used car prices. Unidas maintains a financial policy based on austerity, prioritizing a robust capital structure combined with liquidity, and always guided by ESG best practices. This strategic approach has secured a strong credit rating for the Company.

The financial results are presented on a consolidated basis between Unidas Frotas and Unidas Locadora.

# **Distribution of added value** (thousand R\$)



In 2024, Unidas allocated R\$ 4.4 billion to fleet renewal and expansion

Personnel
Taxes, fees, and contributions
Compensation of THIRD-PARTY CAPITAL
Compensation of equity capital

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# **Performance indicators**

Unidas prioritizes the management of economic and financial performance through the following indicators: Net Operating Revenue, Gross Profit, Net Debt, Net Income, Earnings Before Interest, Taxes, Depreciation, and Amortization (EBITDA), and Return on Invested Capital (ROIC). The results are monitored monthly in Executive Board meetings and presented to the Board of Directors to track planned *versus* actual performance.

Additionally, in 2024, internal and external audits were conducted, the financial statements were

approved by the Board, quarterly disclosures were made to the CVM, and a shareholders' meeting was held.

For a comprehensive analysis of the Company's financial and asset situation, the financial indicators should be evaluated alongside the audited financial statements, prepared in accordance with applicable accounting laws and regulations. This information is available on CVM's website and Unidas' Investor Relations portal (www.cvm.gov.br and https:// ri.unidas.com.br/).



## Direct economic value generated and distributed GRI 201-1

### Direct economic value generated (BRL in thousands) GRI 201-1

Gender	2022	2023	2024
	Amount (R\$)	Amount (R\$)	Amount (R\$)
Revenues	1,605,513.5	4,428,804.1	7,361.397.0

### Economic value distributed (R\$ in thousands) GRI 201-1

2022 <sup>1</sup>	2023	2024
Amount (R\$)	Amount (R\$)	Amount (R\$)
739,310.2	2,787,627.7	5,070,227.3
165,580.9	332,333.9	579,306.0
397,450.6	1,005,799.3	1,441,638.0
200,933.8	304,622.5	223,265.9
103.4	249.1	397.7
1,503,378.9	4,430,632.5	7,314,834.90
	Amount (R\$) 739,310.2 165,580.9 397,450.6 200,933.8 103.4	Amount (R\$)     Amount (R\$)       739,310.2     2,787,627.7       165,580.9     332,333.9       397,450.6     1,005,799.3       200,933.8     304,622.5       103.4     249.1

<sup>1</sup> The 2022 figures were restated in the 2023 sustainability report.

### Economic value withheld (R\$ in thousands) GRI 201-1

	2024
	Amount (R\$)
Retained economic value	46,562.1

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# Relationship with the environment

**IN THIS CHAPTER** 

- Efficient processes
- Environmental indicators
- Energy efficiency
- Waste and effluents



# **Efficient processes** GRI 3-3

In the Direção ESG program, process efficiency is one of the key pillars addressed. Unidas has achieved success in reducing the environmental impacts of its activities and services, driven by increasingly effective processes.

The continuous expansion of cloud applications helps optimize the use of data centers, which are

major energy consumers. This is complemented by the adoption of shared environments, enabling reductions in diesel fuel and water consumption for cooling. Unidas is also working to progressively replace paper files with electronically signed documents.



# **Environmental indicators.**

## **Emissions and climate change GRI 305-5**

The burning of fossil fuels and greenhouse gas emissions are among the main environmental impacts of the vehicles in Unidas' business units. In 2024, our greenhouse gas emissions inventory matured further with improved assumptions and the inclusion of Scope 3 emissions.

The gases considered in the calculation were carbon dioxide  $(CO_2)$  and hydrofluorocarbons (HFCs). The base year used was 2023, as it

precedes the reporting year. The calculation methodologies were based on the GHG Protocol.

To mitigate these effects, the Company has implemented measures to reduce fuel consumption, as well as investing in cleaner energy sources and fleet renewal.

## Intensity of greenhouse gas (GHG) emissions GRI 305-4

### Greenhouse gas emissions intensity in tCO<sub>2</sub>eq - GEE<sup>1</sup> - GRI 305-4

	2023	2024
Total GHG emissions (t CO <sub>2</sub> equivalent)	45,715.79	56,546.89
Greenhouse gas emissions intensity	0.39	0.47

<sup>1</sup>For the consolidated calculation of greenhouse gas emissions intensity, Unidas included carbon dioxide (CO<sub>2</sub>) in its analysis. Scopes 1 and 2 were considered for the intensity calculations, with energy production as the metric

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# Energy efficiency

Expanding the use of renewable energy sources in its assets is a priority, strategically managed to ensure the business's financial sustainability.

The target is 75% renewable energy usage within the ESG strategy. The pursuit of greater efficiency has been prioritized, generating both environmental and financial benefits for Unidas. Among the initiatives adopted, the following stand out:

### **SOLAR PANELS**

In 2024, we carried out the first implementation of solar panels as part of our transition strategy toward renewable energy sources. Seventy-five 480-watt panels were installed at the rental store in Ribeirão Preto. The unit now generates between 4 and 5 MWh per month, becoming self-sufficient in its energy consumption and able to redistribute the surplus to two other stores. This initiative is part of our plan to achieve 75% renewable energy usage. For 2025, we plan an even more significant expansion.



## **POLLUTION PREVENTION**

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Unidas uses an opacimeter to monitor air pollution caused by fuel combustion. This equipment allows for detecting any imbalances in the combustion process, enabling corrective actions to reduce emissions. In 2024, through a partnership with Sistema Transporte, formed by the National Transport Confederation (CNT), Sest Senat (Social Transport Service and National Transport Learning Service), and ITL (Transport and Logistics Institute), Unidas implemented Despoluir, the Transportation Environmental Program, in its heavy fleet composed of trucks, machinery, and equipment. The initiative aims to reduce greenhouse gas (GHG) emissions from the fleet by assessing emissions and fuel quality, decreasing air pollution, encouraging proper fuel use, and improving fleet efficiency. In 2024, Unidas participated in the biofuels and electric vehicles hub provided by the Global Compact.

### **CONSUMPTION BEHAVIOR MONITORING**

Unidas' telemetry surveys enable precise monitoring of fuel consumption and vehicle emissions, including analysis of engine idle time. In addition to technical monitoring, the Company works to raise awareness among its teams about the importance of reducing fuel consumption.

Regarding our diesel-powered operations, we monitor indicators of fuel consumption versus driving performance, generating the km/L per operation metric. This process is periodically evaluated by the logistics team and the technical center.



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# Waste and effluents

Unidas has a Solid Waste Management Plan that consolidates information on the product life cycle management, from acquisition to final disposal, in compliance with the National Solid Waste Policy (PNRS) and other regulations set by the competent authorities.

In this management, tire retreading, which involves replacing the worn tread with a new one, is an important process; in 2024, 7,971 tires were retreaded. Besides preventing unnecessary disposal, it's a more cost-effective system than buying new tires and a more accessible, efficient, and safer way to keep tires in good condition.

The solid waste generated by the company and its operational suppliers is reused, creating shared environmental, social, and economic value for the communities where it operates.

Across the Company's various areas, processes for supplier evaluation and approval, control of waste transport manifests, destination certificates, and other applicable documents are implemented.

The Company conducts selective waste collection and sends various materials for recycling

## TOTAL WASTE GENERATED\* IN 2024, IN TONS, DIVIDED INTO HAZARDOUS AND NON-HAZARDOUS CATEGORIES



**Business** 

#### \*Only in Fleet operations

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# Water

To optimize water usage, the Company implements flow restrictors on toilet tanks, pressure aerators on faucets, and monitors consumption through daily water readings in restrooms. In Fleet operations with washers, most of the water used comes from artesian wells or reused water.

Reinforcing our conscious water resource management, we have expanded the number of stores using the dry cleaning system. This process enables effective and sustainable cleaning, resulting in significant water and energy savings compared to traditional washing methods.

In 2024, 29% of active RAC stores used dry cleaning, while 71% used water-based washing. For 2025, expanding this practice is part of our ongoing commitment to optimize the use of natural resources and minimize our environmental impact.

## **Compliance mechanisms**

The quality of the water supplied to the Company, as well as the effluents generated in the washing processes of equipment and vehicles, is periodically analyzed. This measure ensures compliance with legal requirements regarding water-related impacts.

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# Our people

## IN THIS CHAPTER

- Unidas Team
- Organizational Climate
- Diversity, Inclusion, and Equity
- Professional Development
- BEX: Incentive for Excellence
- Health, Safety, and Well-being
- Risk Mapping and Prevention
- Commitments to Society



# Unidas Team

In 2024, an important milestone was the consolidation of the integration between Ouro Verde and Unidas, the result of a collective effort with active employee participation in a process lasting two years and three months since the business combination. It is a single organizational culture, built on valuing people and fostering an environment of harmony and productivity.

The unification of benefits, compensation, and other processes also ensured that all 4,861 employees, including 993 truck drivers, feel part of one Unidas. **TR-RO-000.C** 

Within the Direção ESG program, human capital is considered a strategic pillar for Unidas. The Company is committed to fostering an organizational environment that encourages employee engagement and motivation. The continuous improvement of recognition and professional development initiatives reinforces the commitment to valuing and retaining its talents.

## **Employees GRI 2-7**

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Employees by region and gender<sup>1</sup> GRI 2-7

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## Employees by type of contract and gender<sup>1</sup> GRI 2-7

 $\frac{1}{2}$ 





461

MIDWEST

TOTAL

PERMANENT 3,567

 $\frac{1}{2}$ 

2023

430

NORTHEAST

1,802

802

SOUTH



2024



<sup>1</sup> Unidas does not have employees under fixed-term employment contracts

TEMPORARY 0



## Employees by type of employment and gender<sup>1</sup> GRI 2-7

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Full-time all CLT's employees, Part-time apprentices and interns.

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## Employees by type of employment and region<sup>1</sup> GRI 2-7







### Workers who are not full-time employees GRI 2-8

Contractual rela- tionship		Type of work performed	2022	2023	2024
Third-parties	and Courier Services, Cafeteria, Gard	ge and Reception, Shipping dening, Motorcycle Courier, urity, and Customer Service	227	310	488
Total			227	310	488



# Organizational climate

The people who are part of Unidas play a vital role in building a positive work environment. The Organizational Climate Survey, conducted in partnership with the Great Place to Work (GPTW) consultancy, is a tool used to continuously improve people management.

Unidas being recognized as an excellent place to work reflects the genuine commitment of the entire team. Factors such as mutual trust between leaders and employees, respect for individual contributions, fairness, pride in the work done, and a collaborative environment are the pillars of this culture. In 2024, Unidas maintained its prominent position in the GPTW ranking, achieving 61st place among the Best Companies to Work For in Brazil.

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## **Recruitment and selection**

Attracting top talent is essential for Unidas' sustainability and success. The selection process follows guidelines for workforce planning and budgeting, internal movements, and recruitment to ensure rigor and strategic alignment in hiring new talent.

Recruitment follows defined steps: job opening, manager approval, and salary setting according to workforce budget management. Thus, the Recruitment & Selection department seeks candidates with the necessary technical qualifications who are aligned with the company culture. Adherence to Unidas' values is verified through behavioral tests based on its organizational identity.

In addition to traditional recruitment, Unidas has a Referral Program where employees can recommend candidates for open positions. In 2024, there were 186 referrals recorded. Another pathway to new opportunities is internal recruitment, which values and promotes talent already within the Company.

Unidas has specific processes to monitor open positions, aiming to measure the success of the hiring process and other related indicators. Filling vacancies is also supported by the talent pool, which speeds up hiring, especially for roles with higher turnover, such as drivers, mechanics, and store attendants.

In 2024, Unidas maintained its prominent position in the GPTW ranking

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## Talent appreciation GRI 404-3

At Unidas, the continuous development of employees is essential for the sustainable growth of the business. That's why the company conducts an annual Performance Evaluation, covering all employees with more than three months at the Company. Based on the organizational values, this process structures the assessment of employees' potential through the evaluation of five learning skills. Additionally, it is part of the Development Cycle, including feedback rounds and campaigns aimed at building the Individual Development Plan (IDP).

The evaluation is divided into three types, based on the employee's hierarchical level and scope of responsibility:



- 360°, which gathers feedback from different levels within the organization, such as peers, leaders, and subordinates;
- 180, conducted between the employee and their direct supervisor, deepening the performance analysis and alignment of expectations; and
- 90°, based on the leadership's perception of the employee, ensuring structured monitoring.

To complement the process, Unidas conducts a calibration committee, aligning perceptions of managers' performance and potential through the 9Box matrix, which enables the development of strategic actions. In addition to measuring performance and cultural alignment, the evaluation is essential for identifying talent and building individualized growth plans, reinforcing the company's commitment to the professional development of its employees. In 2024, a detailed survey identified professionals with high development potential, and starting in 2025, they will take part in specific training programs aimed at advancing within the company.



People Board

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The company conducts an annual performance evaluation that includes all employees who have been with the company for more than three months

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## Compensation and benefits GRI 2-19, 2-20, 401-2

Unidas has a structured plan for job positions, salaries, and benefits. In 2024, the Development and Compensation departments were merged to streamline processes in both areas.

The compensation policy combines fixed and variable components, aligned with market best practices and the company's strategic objectives. To attract executives, the company may offer a discretionary sign-on bonus if the transition results in financial losses related to benefits from the previous employer.

The variable compensation program (PPR) is structured around three sets of goals: corporate, based on the company's financial health; departmental, with flexibility to include specific projects and operational targets; and individual/behavioral, assessing alignment with organizational values.

The development of compensation policies involves setting objectives, conducting market analysis, designing salary packages, evaluating performance, and carrying out periodic reviews. The Executive People Board oversees this process, ensuring compliance with internal guidelines. To maintain competitiveness, Unidas conducts market research with specialized consulting firms to adjust salary scales and compensation practices. Additionally, stakeholder feedback is considered through consultations and surveys, fostering ongoing dialogue. Among the benefits offered to employees, including full-time, part-time, and temporary staff across all operational units, are life insurance, health insurance, dental plan, maternity/paternity leave, transportation allowance, and WellHub. The comprehensive health ecosystem Conexa Saúde, which brings together thousands of doctors, psychologists, nutritionists, and other healthcare professionals, launched a redesigned platform in 2024. The new system offers convenient scheduling with immediate clinical care and appointments in other modalities, providing six free monthly consultations per employee and dependents in telemedicine, telepsychology, and telenutrition.

In 2024, the Benefits Club was launched, a program aimed at creating positive impacts on the lives of employees and their families, focusing not only on savings but also on encouraging Development, Health, and Leisure. Among the partners are pharmacies and educational institutions.

Some benefits are exclusive to full-time employees, such as meal and food allowances, payroll-deductible loans, used car purchases, special rates on vehicle rentals, executive company cars, and Christmas gift cards and hampers. Long-serving employees receive a commemorative plaque, a distinctive badge lanyard, and rewards such as cash bonuses and car allowances. On Children's Day, all employees' children up to 10 years old receive gifts and take part in activities at the offices.

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Curitiba Office (PR)

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# In 2024, the Benefits Club was launched with partners across various sectors

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## **Conexão U**

Conexão U, an essential tool for integrating Unidas employees, accessible via app or website, connects store teams, operations, and administrative areas in a democratic, intuitive, and accessible way, while also providing strategic information about the company.

More than just a communication channel, Conexão U has become a digital ecosystem where corporate communications are shared. Unidas leadership uses the platform to share updates through posts and videos, generating high engagement among employees. Additionally, employees themselves are encouraged to post content such as achieved goals, recognitions, and celebrations

Complementing Conexão U, Unidas implements other initiatives to strengthen internal communication, such as emails, newsletters, WhatsApp groups, discussion circles, lectures, and bulletin boards. The latter are especially effective in reaching drivers, ensuring that information reaches all company employees.





# Coffee with the CEO

Direct contact between top management and employees is always very valuable. Established in 2023, Café with the President takes place monthly at the offices in São Paulo, Belo Horizonte, and Curitiba, as well as at operations across Brazil, and involves teams that volunteer to participate.

At each session, the CEO meets with three to four different teams and shares his professional experiences, opening a dialogue for employees to ask questions about the company's strategy and offering career advice. In 2025, the event is held with two offshoots: Coffee with the Director and Coffee with the Manager, initiatives aligned with the goal of bringing leadership closer to the teams.



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# Diversity, inclusion and equity GR13-3

Promoting diversity and inclusion is a core principle of people management at Unidas. The company has set quantitative targets to increase diversity by 2028, aligned with the Direção ESG program. This strategy is based on the recognition that diversity, inclusion, and equity have direct impacts on people and their human rights, contributing to healthier, more respectful, and more innovative work environments. By valuing different perspectives, Unidas strengthens its organizational culture and drives fairer, more sustainable solutions. However, challenges remain, such as the lack of accessibility in the workplace and the shortage of specialized labor. To address these challenges, Unidas has adopted the Diversity, Equity, Inclusion, and Belonging Program and established the Diversity and Inclusion Committee in 2024, which has actively worked and presented action plans to make the company increasingly diverse. It also promotes projects and initiatives to support the diversity goals of the ESG People and Engagement strategic group.





#### PURPOSE

To foster a culture where diversity and inclusion are core principles, ensuring that all individuals, with their different perspectives, backgrounds, and identities, are respected, welcomed, and given equal opportunities to thrive.

#### OBJECTIVE

To build a diverse and inclusive work environment that promotes equity, values differences, and fosters innovation, strengthening employee engagement and the company's social responsibility.

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## **Projects implemented**

In 2024, we made significant progress in our diversity and inclusion initiatives, aligning with our people and engagement goals.

- Diversity tracks (Universidade Unidas): 13 courses covering topics related to women, neurodivergent individuals, Black people, LGBTQIA+ communities, and people with disabilities (PwD).
- Meetings and Mentorships: Eight meetings and eight mentorship sessions were held in 2024 to encourage discussions on diversity and inclusion topics. These enriching practices helped strengthen the Company's inclusive culture. Topics covered included moral harassment of women in operations and the recruitment and selection process for people with disabilities.
- Webinars: Six online sessions were held, covering topics such as women, LGBTQIA+, race, and PwD.
- Diversity Census: As part of the Diversity, Equity, Inclusion, and Belonging Program, the census was conducted in June 2024, featuring 21 questions and participation from 2,009 employees. The initiative aimed to identify areas for improvement and promote awareness among employees and leadership through education and sensitization on the

topic. In addition to setting commitments for the coming years of the Direção ESG program, the census was essential for Unidas to better understand the Company's internal climate and diversity.

- Working Group: Focused on studying issues, developing policies, processes, and action plans on the following topics: Women in operations, Women in leadership, PwD, 50+, and LGBTQIA+.
- Conexão U Dialogues: Six live sessions covering topics such as women's rights, biases in the corporate environment, harassment, Black identity, and neurodivergence.
- 121Career Without Barriers (sponsorship): Unidas, in partnership with six major business groups, sponsored the event organized by Profissas, aimed at supporting the development of people with disabilities to help them succeed in job interviews. This was done through lectures and workshops, where companies shared their open positions with participants. The event had 2,436 online registrants and 948 for the in-person format—49 people were selected in total.
- Women in Operations Meeting: The event celebrated the growing number of women in operational roles at Unidas.



Career without Barriers Event São Paulo (SP)

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• Unidas Drivers School with Them: The first driving school for women was launched in Minas Gerais. The initial class had four participants (see more details on page 78).

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 Adaptations for PwD: Adjustments were made to the hiring processes and workflows for people with disabilities, aiming to identify improvement opportunities and provide a better experience for these employees

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# Professional development GRI 404-1, 404-2

Unidas invests in the development of its employees through internal training programs and financial support for external courses. Its training covers technical operations, compliance and ethics, diversity and inclusion, project management, and technology. In 2024, the commitment to training operational teams was maintained, delivering a significant number of sessions focused on workplace safety. These initiatives are essential to strengthen the culture of prevention, reduce risks, and ensure a safer environment for everyone.

The company also partners with external providers to offer elective training courses, based on employee choice, and provides career transition support for departing professionals.

Continuous employee development is a strategic priority at Unidas, reflected in the Corporate University and specific programs such as Enhance Your Leadership, focused on manager development, and the Diversity & Inclusion program, which includes 16 modules integrated into the onboarding process for new employees.

To further encourage professional growth, Unidas created the Desenvolve Unidas program, which provides financial support for selected employees to invest in courses and training.

## **Universidade Unidas**

Universidade Unidas is a digital platform that promotes the continuous development of employees. There are 840 courses accessible via computer, smartphone, tablet, and the Conexão U social media. The university trains employees through a range of mandatory and optional courses covering both technical and behavioral topics. In 2024, the platform was enhanced, expanding its portfolio by over 300 courses aligned with current market demands and future skill development. This development ensures employees have easy access to updated and relevant content, driving their professional growth and contributing to innovation and service excellence.



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## Internship program

The Internship Program, launched in 2024, features structured and planned activities to develop young talent. Aligned with the company's values, the program aims to empower interns to develop business knowledge by applying the theoretical concepts learned in the classroom to the corporate environment. This way, they can contribute new ideas, bringing fresh insights and innovative solutions to the company.

The first 30 selected interns began in January 2025 in the administrative area and will participate in a oneyear learning path with training and assessments.

## Jovem Aprendiz (Young Apprentice) Program

The Young Apprentice program develops talent and offers training opportunities for students from neighborhoods near the administrative offices and stores, with high-performing youth having the chance to be hired permanently. The initiative includes development pathways, bimonthly monitoring, and feedback sessions. Participants also have access to Universidade Unidas.

# **Mandatory training**

Mandatory training ensures employees are aligned with the policies and responsibilities of each department. The training matrix by role is periodically approved by the Health, Safety, and Environment Management (HSE), covering legal training (NR) and all training required by clients or deemed essential by the company for each position. In training sessions, employees are also prepared to meet the company's specific needs, alongside other knowledge-sharing initiatives. Here are some of the training programs currently in place at Unidas.

## FAT

Lectures aimed at agribusiness (ethanol) operations staff about the benefits of temporary contract suspension (layoff) with the Worker Assistance Fund (FAT). The program trains professionals for operational activities during the off-season and offers content on health, safety, financial and family management, among other topics.

### **TITÂNIO PROGRAM**

The Informative Training Program Bringing Actions, News, and Innovation in Operations is an annual initiative aimed at preparing agribusiness employees for the start of a new harvest season. In addition to reinforcing operational goals and processes, the initiative also promotes updates on the company's culture, values, purpose, and expectations.

### COMPLIANCE PROGRAM

Upon joining the company, employees are briefed on the Code of Ethical Conduct, the Anti-Bribery and Anti-Corruption Policy, and the Rules on Conflicts of Interest and Confidential Information. Annually, a refresher course is conducted, renewing the three mandatory trainings along with specific sessions on Interaction with Public Authorities and Gifts, Presents, and Entertainment policies. Other topics within the Integrity Program are covered through specialized training sessions developed as needed. There is also training on the Data Privacy Law.

# The Internship Program was created in 2024 to develop young talent

Interns Curitiba (PR)



Interns São Paulo (SP)

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# **BEX: Encouraging Excellence**

The BEX (Book of Excellence), Unidas' Operational Excellence Program, translates the company's strategy and purpose into its operations. This guide ensures standardization and continuous improvement aimed at achieving solid results, while also promoting values and practices across all levels of the organizational structure. Focused on achieving objectives, projects, and goals, as well as improving already stable processes, the program is structured around four pillars:

### MANAGEMENT

Focus on aligning results to ensure customer satisfaction, quality, and productivity in the workplace, supported by operational discipline and continuous performance review.

## PEOPLE

Compliance with labor laws, training for efficient process execution, engagement focused on results, and recognition of individual performance.

### MAINTENANCE

Ensuring fleet availability and proper operating conditions, with operational excellence and technical updates focused on continuous vehicle improvement.

## HEALTH AND SAFETY

Safety as a core value, through compliance with legal requirements, accident prevention, and promotion of employee well-being.





# procedures

of Occupational Safety

#### **BEX ADVANCES IN 2024**

### **OFFICIAL AUDITS IN OPERATIONS**

The audit process was digitized using a robust tool capable of consolidating the entire assessment and necessary actions to ensure business sustainability. As a result, some processes were optimized, visibility of opportunities improved, and progress in monitoring operational developments was achieved. In 2024, 13 audits were conducted across various departments and units.

### **GUIDE DEVELOPMENT PROGRAM**

The guides are facilitators who multiply the methodology within the units. In 2024, they were trained and developed through training sessions, project implementation, and field activities.

### **PROBLEM SOLVING CYCLE – PDCA**

Annually, the company operates a project improvement cycle using the PDCA methodology, where selected employees and managers lead projects prioritized by the executive board, based on the year's goal breakdown. These projects deliver various process solutions that drive efficiency and profitability for Unidas, as well as improvements in service quality. During the year, eight projects were carried out, implementing a total of 90 improvement actions and achieving a final financial gain of R\$ 2 million.



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# Health, Safety and Well-being GR3-3

At Unidas, safety is a value embodied by compliance with legal requirements, risk mitigation, and ensuring the well-being of people. The Safety and Health department monitors employee health indicators and works on accident prevention and management. The company conducts weekly monitoring through dashboards, analyzed by the Safety, Health, and Environment Committee.

Health and safety management directly impacts employees' quality of life and the company's sustainability; therefore, Unidas rigorously monitors and manages workplace accidents, implementing preventive and corrective measures to ensure everyone's safety. During the reporting period, over 10.5 million hours were worked by employees and approximately 509,000 hours by third parties, with no fatalities reported. However, six serious accidents involving employees and 19 incidents requiring mandatory reporting were recorded. The main incidents involved musculoskeletal injuries, four traffic accidents, and trauma-related injuries, risks previously identified through inspections, interviews, and process analyses. The total recordable incident rate (TRIR) for work-related injuries and illnesses in 2024 was 0.38. GRI 403-9, TR-RO-320a.1, TR-RO-540a.1

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Through the implementation of structured processes such as risk management, training, and preventive measures, the company aims to reduce workplace accidents and improve working conditions. Among the positive impacts are the mitigation of occupational risks and the creation of a safer environment. However, challenges persist, such as the risk of incidents affecting employee health and causing absences, which can impact productivity and the company's reputation.

To monitor and minimize negative impacts, Unidas implements actions such as accident investigations and internal audits. Active stakeholder participation strengthens the effectiveness of initiatives by ensuring transparency and engagement in decision-making. The company also promotes communication channels for reporting risks, reinforcing its commitment to safety. These efforts are aligned with the company's internal policies, certifications, and sustainability reports, ensuring that employee health and well-being remain strategic priorities.



Curitiba Office (PR)

Unidas implements measures such as accident investigations and internal audits to minimize negative impacts

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# Mapping and prevention of risks

The main risks are related to transportation and asset maintenance in the operations area, such as sideswipes, collisions, rollovers, and mechanical failures. To minimize these exposures, the Company implements preventive tools such as strict route control, transportation route maps, and camera monitoring.

In addition, it adopts a structured system for risk identification and mitigation, divided between routine and non-routine processes.

Routine processes include safety inspections, accident analysis, and task-specific risk assessments, while nonroutine processes cover the evaluation of ergonomic, chemical, and physical risks, emergency simulations, and impact analysis of organizational changes. Another tool used by Unidas is the Safety Observation, aimed at identifying unsafe behaviors, recognizing risky practices before they lead to accidents, observing and reinforcing attitudes that promote safety, and encouraging risk awareness among workers. In 2024, more than 19,000 observations were recorded, directly contributing to a reduction in the number of accidents.

Regarding the RAC area, the main risks are linked to traffic or commuting accidents. Thus, we reinforce training on defensive driving.

Risk prevention also involves active employee participation. The company provides secure channels for reporting hazardous situations, ensuring no punishment, as established in the Code of Ethics. The investigation of incidents follows a detailed process, from recording and analyzing the cause to implementing preventive improvements. To raise awareness, Unidas conducts campaigns, training sessions, and audits, including Daily Safety Dialogues (DDS) with employees.





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Unidas has an occupational health and safety management system aligned with legal requirements, including labor laws, ILO conventions, collective agreements, and regulations from the Ministry of Labor and Employment. This system ensures compliance with official guidelines and covers all workers, activities, and workplaces, guaranteeing full implementation of safety practices across all operations. **GRI 403-1** 

Regarding compliance with regulations, the Risk Management Program (PGR) conducts periodic inspections to control and mitigate operational risks, while the Internal Committee for Accident and Harassment Prevention (CIPA) representatives propose continuous improvements in the processes. Everyone participates in audits, safety meetings, and formal health and safety committees composed of employers and employees, events that play a crucial role in implementing preventive measures and promoting training aimed at reducing accidents and occupational illnesses.

Additionally, Unidas fosters a safety culture based on training and the involvement of senior management. The monitoring of absences, awareness campaigns, and safety analyses are carried out by the Health and Sustainability committees, which ensure the continuous improvement of the risk management system. The Company ensures access to health and safety initiatives for all employees, whether permanent, temporary, or third-party, promoting an increasingly safe and efficient work environment. The occupational health and safety management system ensures compliance with official guidelines



## **Training and prevention** GRI 403-5, 403-7

Unidas invests in employee training through safety and prevention programs, ensuring a safer work environment in compliance with regulatory standards. Training is delivered based on the risks mapped for each role, ensuring workers receive instructions tailored to their specific tasks. Among the training offered are onboarding programs for new employees, fire fighting, use of Personal Protective Equipment (PPE), ergonomics, machinery and equipment safety, working at heights, electrical safety, handling of chemicals, and operation of industrial vehicles. Additionally, the company conducts training focused on fire prevention, cargo handling, and emergency response.

Among the identified risks are falls, musculoskeletal injuries, vehicle accidents, exposure to chemicals and biological agents, burns, electric shocks, fires, and explosions,

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among others. To mitigate these risks, Unidas adopts various preventive measures such as the use of PPE and Collective Protective Equipment (CPE), safety signage, risk analysis, preventive maintenance, and emergency and evacuation plans. Ongoing training is provided to both employees and third parties, ensuring all parties involved in operations are prepared to act safely in various risk scenarios.

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#### **ADDITIONAL PREVENTIVE RESOURCES**

Unidas adopts a structured approach to managing drivers' health risks, both in the short and long term. To this end, it promotes awareness campaigns, including participation in the Yellow May initiative, and conducts scheduled field inspections, performing daily breathalyzer tests during operations. The company also offers training programs such as Safe Transportation, Safe Driving, and the Drivers' School. TR-RO-320a.3

Below are some additional resources that enhance the safety of Unidas' operations:

**ACTION & DRIVING PROGRAM:** Guides, monitors, and rewards the best drivers based on data collected through telemetry.

**VEHICLE AND EQUIPMENT MAINTENANCE PROGRAM:** Trains drivers to inspect, detect, and fix issues.

**FATIGUE AND SLEEP PROGRAM:** Includes measures to prevent fatigue, such as determining the worker's optimal shift based on the Epworth Sleepiness Scale (ESS) analysis and applying a fatigue checklist.

**AWAKENING PROGRAM:** Spot checks conducted by operations and occupational safety teams as part of the Fatigue and Sleep Program. Drivers are encouraged to get out of the vehicle, do stretches, talk with the team, and check safety items on the vehicle and trailers.

**GALO DA MADRUGADA:** An alert system to prevent drowsiness, activated every 30 minutes between 3 a.m. and 6 a.m. in the cabins of drivers transporting sugarcane.



Environment, Health, and Occupational Safety Team

## **Continuous improvement**

Unidas conducts assessments to promote improvements in company processes through Workplace Safety Dialogues (DDS). In the daily meetings, teams are guided on the risks associated with their roles and the preventive measures to apply to avoid accidents.

The initiative empowers teams to assess what can be improved.

Suggestions are reviewed monthly by the occupational safety team and unit management. The Sustainability Committee, composed of representatives from safety, health, and operations leadership, holds weekly meetings to discuss important topics related to Safety, Health, and the Environment.

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# Health, well-being, and quality of life promotion GRI 403-3, 403-6

In 2024, Unidas implemented the Health, Wellbeing, and Quality of Life Program, based on the health mapping conducted the previous year. The program focused on two main areas: weight loss promotion and mental health.

Based on the results of our health mapping and as a way to promote quality of life for our employees, a specific weight loss program was implemented, offering nutritional and psychological support, health tips, and even participation in running events.

In 2024, two cycles were conducted, each lasting four months. The first cycle involved 109 employees, and the second included 30 participants from RAC and Seminovos stores, offices, and operations.

At the end of each cycle, employees who achieved the greatest muscle mass gain and weight loss, according to the program's rules, were rewarded.

To further encourage health promotion, the program subsidized registrations for road races, such as the First Run and Walk at one of our sugarcane transportation operations in Teodoro

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Sampaio-SP, and the Pequeno Príncipe Run and Walk in Curitiba (PR), in which 49 Unidas employees participated. The event's proceeds were donated to support assistance and research activities at Hospital Pequeno Príncipe. In São Paulo, we subsidized the participation of 20 employees in the second Agosto Lilás Run and Walk, supporting the fight against violence toward women.

Additionally, as part of the Program, the company launched the Mental Health Pathway, providing monthly lectures, newsletters, and practical guides on the topic. Psychological support was also made available through an app, along with auriculotherapy and quick massage sessions at on-site units.

Mental health is a key priority of the Program, recognizing its essential role in employee wellbeing and quality of life. In 2025, this agenda will receive even greater emphasis, with new actions and initiatives aimed at promoting a healthier, more balanced, and supportive work environment.



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# **Commitments** to society

GRI 413-1, 3-3

At Unidas, we believe that creating value goes beyond financial results, it's about making a positive impact on the communities where we operate. Aligned with the principles of Private Social Investment, we support and invest in social initiatives, programs focused on professional training and development, and we promote corporate volunteering as a powerful tool for generating impact. We follow clear guidelines for allocating resources to social and environmental initiatives led by nonprofit organizations through donations and sponsorships, in addition to strengthening corporate volunteering by encouraging employees to actively engage in social causes.

We also provide commercial sponsorships, using our own funds in alignment with our core values. This approach reinforces our commitment to promoting sustainable development and building a legacy of inclusion, responsibility, and positive impact on society

The Volunteer Program, active since 2011, is one of the pillars of Unidas' social commitment. With a focus on mobilizing employees in support of collective well-being, it carries out recurring actions on commemorative dates, during emergencies, or in response to the needs of partner organizations, promoting solidarity and social engagement in a structured way.



Christmas Initiative RAC Store Presidente Prudente (SP)

<image>

Scarf Donation Campaign Curitiba Office (PR)

The Driver School is an initiative that promotes employability and economic progress in communities through professional training. The program offers theoretical and technical training, expanding opportunities for entry into the transportation job market and fostering income generation and growth.

These initiatives reinforce Unidas' role as an agent of social transformation through responsible and sustainable practices. Although Unidas demonstrates strong social engagement, it has not yet conducted formal social and gender impact assessments based on participatory processes, highlighting an opportunity to improve its evaluation practices. However, it does share results, ensures accountability, and monitors its initiatives, fostering transparency and greater employee engagement.

All partners selected for social initiatives undergo the processes established by the Integrity Program, ensuring the reliability and credibility of the social organizations involved.

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The Volunteer Program and the Driver School stand out among the social initiatives

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# Volunteer Program

Unidas invests in and encourages employees to participate in social projects and campaigns in support of institutions, strengthening the company's social engagement and its connection with the communities where it operates.

The campaigns include initiatives such as "Easter: The Sweeter, the Better," "Winter Clothing Drive: Weaving Love with Your Donation," and "United for Prevention," which collected over 300 scarves for women undergoing cancer treatment and mobilized a team of volunteers for the 8th Pink Ride and Run event held on Avenida Paulista in São Paulo, in support of IQeB (Chemotherapy & Beauty Institute). It's also worth highlighting the Solidarity Christmas campaign, which involved 14 social organizations and sponsored over 400 letters from children, teenagers, and adults with disabilities. Additionally, it promoted the Brazilian Postal Service's Santa Claus campaign and donated more than 100 toys for the Christmas celebrations of the NGO Heróis dos Lacres, based in São Paulo (SP).

We also sponsor the School Nutrition Project, developed in Vale do Ribeira region (SP). We also provided strong support to those displaced by the floods in Rio Grande do Sul and renewed our partnership with the Na Mão Certa Program.





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#### **UNIDAS VOLUNTEER PORTAL**

Volunteering broadens perspectives and develops essential skills such as empathy, creativity, collaboration, communication, flexibility, and leadership, while adding value to both personal and professional life. The Volunteer Program, active since 2011, is one of the foundations of Unidas' social commitment. Focused on mobilizing employees in support of collective well-being, it carries out recurring actions on commemorative dates, during emergencies, or in response to the needs of partner organizations, promoting solidarity and social engagement among our team.

To reinforce this commitment, in October we launched a <u>Volunteer Portal</u>. The platform aims to expand the reach of our initiatives and connect our employees with social projects from associations, schools, and OSCIPs (Civil Society Organizations of Public Interest) that need volunteers to strengthen and boost their efforts, positively impacting thousands of lives.

The platform offers several features, including the publication of ongoing initiatives, recruitment of volunteers and sponsors for actions and donations, sharing of photos and videos, exchange of experiences among colleagues from different areas, and measurement of the outcomes of the initiatives. In 2024, we established 20 new partnerships and donated around 18,600 items, benefiting more than 5,700 people, with the support of 230 volunteers who dedicated over 530 hours to volunteer work.

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# Humanitarian Support for Rio Grande do Sul: #UnitedForRS Campaign

In response to the climate emergency that affected the state of Rio Grande do Sul, Unidas mobilized institutional and community efforts to support the impacted populations, in line with its commitment to social development and collective well-being. As an emergency response, a task force was established to provide immediate assistance to employees living in the affected areas, ensuring both material and emotional support during a critical and uncertain time.

In addition to direct support for 40 employees, we provided assistance based on individual needs, including temporary housing, purchase of food, clothing, bedding, bath and table linens, household items, as well as waiving co-payments for the health plan and offering social support.

Additionally, we provided financial support to two institutions recognized for their humanitarian work: Cáritas Brasileira and Associação Movimento União BR. Through the #UnitedForRS campaign, employees and their families were encouraged to make donations to these organizations. For every amount donated, Unidas matched the contribution with an equivalent donation, doubling the positive impact. In total, we allocated approximately R\$30 thousand. Each supported organization identified and met the needs of over 700 people in the affected regions one provided assistance to a sewing cooperative by purchasing supplies and sewing machines, while the other donated food baskets.

The company also allocated approximately R\$6 thousand worth of essential items such as bedding, tableware, and kitchen utensils, including microwaves and cookware, to support families in the region and help rebuild the kitchen of a municipal school. As an additional front of social engagement, a volunteer task force was organized with employees from the Curitiba headquarters. The initiative was part of a joint effort by companies committed to social well-being, including Unidas and other members of the RIS (Social Investors Network of Paraná), all of which promote Corporate Volunteering Programs. In total, 200 volunteers embraced the cause, joining forces in a powerful act of solidarity to support the sorting and organization of donations at the Paraná Civil Defense Logistics Center. The initiative helped accelerate the distribution of donations to the affected regions.

Unidas mobilized institutional and community efforts to support the populations affected by the floods in Rio Grande do Sul

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# **Social Sponsorships**

#### HORTA EDUCA SPONSORSHIP: UNIDAS FOR SUSTAINABLE EDUCATION!

In November 2024, another project supported by Unidas was inaugurated: Horta Educa, which established a new unit at EMEB Bairro Jardim São José, in the municipality of Cajati (SP). After two years of planning and implementation led by Instituto Mosaic, the Horta Educa project came to life: 230 children (11 of them with disabilities) and the entire community of a municipal school are now reaping the benefits of this initiative focused on inclusion, education, and healthier eating habits.

With an investment of R\$392,000, the garden is an accessible space for educational activities that promote socialization and learning about fruits, medicinal herbs, and vegetables, while also stimulating four senses: sight, smell, touch, and taste. The ingredients harvested from the garden are used in preparing the meals served to students, aiming to encourage healthy eating habits.

Also in support of Instituto Mosaic, we donated 50 food baskets for their nutrition campaign, distributing the items to local communities.

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## NA MÃO CERTA PROGRAM GRI 2-23, 2-28

Since 2023, Unidas has reaffirmed its commitment to protecting children and adolescents by joining the Corporate Pact to End Sexual Violence Against Children and Adolescents.

Through its partnership with the Na Mão Certa Program, an initiative of Childhood Brasil, the company reinforces its values and role in corporate social responsibility as part of the Direção ESG program.

Among its main objectives are the training of new multipliers and focal points, as well as expanding spaces for dialogue to raise awareness and mobilize drivers and employees to act as agents protecting the rights of children and adolescents, with a focus on preventing sexual violence.

To strengthen this commitment, Unidas promotes virtual events and internal communication campaigns on the Conexão U platform, encouraging ongoing employee engagement. In the second half of 2024, the topic was incorporated into the onboarding training for new employees, and the development of a digital booklet on

sexual violence against children and adolescents was initiated, with special attention to online risks.

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18th Annual Na Mão Certa Meeting São Paulo (SP)

The Na Mão Certa Program, an initiative of Childhood Brasil, encourages everyone to engage in the fight to end sexual violence against children and adolescents.

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# **Driver School**

The Driver School offers free practical and technical training for men and women with a category E driver's license who wish to work professionally in sugarcane and forestry transportation. The training sessions are conducted by both local and internal partners, taking into account the specific requirements of each operation. Since its launch in 2022, the Driver School has graduated ten classes, with two more scheduled for the first quarter of 2025. Over the years, 170 professionals have completed the training program, of which 79 were hired—22 women and 57 men. The company also plans to expand its partnership with SEST SENAT to grow the initiative, launching new editions of the program focused on sugarcane and timber transportation operations—sectors that face a shortage of specialized professionals.



Motorista Série A Award

In the second half of the year, the Unidas com Elas initiative was launched, a partnership with the Social Service of Transport (SEST) and the National Transport Learning Service (SENAT), promoting training and well-being activities for transportation professionals in the cities of Uberaba, Araxá, and Santa Juliana (MG). This first edition of the driver school focused on women had four participants and was therefore conducted with mixed-gender classes. Participants were hired from the beginning of the training, whereas in other operations, trained candidates are hired based on performance and the availability of positions.

The first edition of the Motorista Série A project was created to strengthen the appreciation of the driving profession



# Motorista Série A

With the goal of enhancing the appreciation of the driving profession and contributing to the technical and personal development of transportation sector professionals, Unidas allocated R\$30,000 to award the Motorista Série A project, promoted by SEST SENAT.

In this first edition, drivers from the operations in Imperatriz (MA), Nova Alvorada do Sul, and Rio Brilhante (MS) participated, totaling 227 registrants. Of these, 19 were finalists and three employees received awards. In addition to the awards, the finalists enjoyed a weekend getaway with their families at a *resort* in Recife (PE).

This initiative aims to recognize and certify professionals who stand out for their technical and behavioral excellence. It also promotes professional training, health care, family integration, and the appreciation of the driver's image.

Drivers who meet the project's requirements receive a certificate, highlighting their commitment to quality and road safety. By supporting this initiative, Unidas reinforces its commitment to developing the skills of transportation professionals, contributing to the creation of safer, more humane, and more responsible roadways.



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# **Leadership Development Program**

The Leadership Development Program, developed in partnership with the Lapidus Network, is led by Diretivo RH, a group made up of 20 leading companies in Paraná across the industrial, commercial, services, and technology sectors. In 2024, Unidas had four representatives actively involved in implementing new initiatives. The latest edition focused on creating opportunities for young people in situations of social vulnerability. This led to the creation of the InsPIRA Project, developed in collaboration with 5C – Centro Cultural (an organization that supports children and adolescents) in Paranaguá (PR) – and We.Flow, a consultancy specializing in training and experiences in ESG, leadership, and culture. To bring the project to life, 50 leaders from Diretivo RH connected with 25 young individuals, providing an environment conducive to learning. Through the "Opportunity Path" methodology, they gained access to experiences that fostered their personal and professional development. In 2025, the program aims to engage 1,000 leaders, with the goal of eventually making a direct impact on over 5,000 young people.

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# 20 of the leading companies

from Paraná participate in the group that leads the Leadership Development Program





# **Commercial Sponsorships**

**Rally da Safra:** A pioneering project in Brazilian agribusiness, consisting of a technical survey based on quantitative and qualitative data collected from corn and soybean fields. It travels through Brazil's main agricultural hubs to also assess farmers' expectations for the grain harvest, investment trends, production costs, and environmental issues.

**Rodeio de Itu:** The event attracted over 120,000 attendees and featured a variety of musical performances.

**MITCUP:** The most traditional single-brand 4x4 rally in Brazil, generating significant earned media exposure for Unidas.

**Copa Truck:** The largest truck racing championship in the world and the most popular in Brazilian motorsport. In 2024, Unidas sponsored the truck of Pedro Perdoncini, who finished fifth in the final standings. **Brasil Ride:** Unidas is present at this mountain bike **ultramarathon through** athlete uniforms, activations throughout the event arena, and content on the championship's social media channels.

**Highway Concessions Forum:** An event that brings together experts, industry leaders, government representatives, and investors to discuss topics related to road infrastructure.

**M&T Expo:** One of the leading international trade shows for construction and mining machinery and equipment.

**Lignum Latin America:** A trade fair focused on the timber and forestry sector, part of the International Wood Week (SIM), aiming to promote the growth of the industry.

**Fenatran:** The leading trade show in Latin America for the road freight transportation sector, bringing together the largest community of qualified professionals and the most important players **in** the industry.

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# **Collective bargaining agreement** GRI 2-30

In 2024, 29.97% of Unidas' workforce was covered by collective bargaining agreements, representing 1,457 employees out of a total of 4,861. For employees not covered by Collective Bargaining Agreements, the company adheres to the current Collective Convention of the region and the union associated with the company's line of business. In this way, all employees are covered by either a Collective Bargaining Agreement or a Collective Convention. Each year, on the reference date or shortly after the signing of the Conventions and/or Agreements, the company updates the minimum wages and benefit amounts.

# Communication and training in anticorruption policies and procedures

GRI 205-2

Governance members informed and trained on anti-corruption policies and procedures, by region GRI 205-2

		2022		2023		2024 <sup>1</sup>
Governance mem- bers informed and trained	Reported	Trained	Reported	Trained	Reported	Trained
Number of mem- bers in the year	5	5	5	5	24	24
Percentage of members reported/ trained (%)	100%	100%	100%	100%	100	100

<sup>1</sup> The company's Board Members and Executive Officers were considered.

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#### Employees informed and trained on anti-corruption policies and procedures, by region GRI 205-2

		2022		2023		2024 <sup>1</sup>
	Reported	Trained	Reported	Trained	Reported	Trained
North						
Number of members in the year	72	72	124	105	150	144
Percentage of members reported/trained (%)	100	100	100	84.68	100	96
Northeast						
Number of members in the year	430	418	627	618	745	722
Percentage of members reported/trained (%)	100	97.21	100	98.56	100	96.91
Central-West						
Number of members in the year	461	411	1,008	966	1,118	1,048
Percentage of members reported/trained (%)	100	89.15	100	95.83	100	93.74
South						
Number of members in the year	1,802	1.744	2,392	2,303	3,141	2,965
Percentage of members reported/trained (%)	100	96.78	100	96.28	100	94.4
Southeast						
Number of members in the year	802	733	897	889	979	965
Percentage of members reported/trained (%)	100	91,40	100	99.11	100	98.57
Total						
Number of members in the year	3,567	3,378	5,048	4,881	6,133	5,844
Percentage of members reported/trained (%)	100	94.70	100	96.69	100	95.29

<sup>1</sup> As a premise, we used the base of Active Trained + Trained Former Employees throughout 2024, totaling 6,133 employees.

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## Employees informed and trained on anti-corruption policies and procedures, by job category GRI 205-2

		2022		2023		2024 <sup>1,2</sup>
	Reported	Trained	Reported	Trained	Reported	Trained
Executive Board						
Number of employees	16	16	22	22	20	20
Percentage of employees reported/trained (%)	100	100	100	100	100	100
Management						
Number of employees	145	141	192	191	252	251
Percentage of employees reported/trained (%)	100	97.24	100	99.48	100	99.6
Coordination						
Number of employees	268	261	229	226	223	223
Percentage of employees reported/trained (%)	100	97.39	100	98.69	100	100
Professional						
Number of employees	1,335	1.269	1,228	1.255	1,752	1.739
Percentage of employees reported/trained (%)	100	95.06	100	97,44	100	99.26
Operational						
Number of employees	1,803	1,691	3,317	3.187	3,886	3.611
Percentage of employees reported/trained (%)	100	93.79	100	96.08	100	92.92
Total						
Number of employees	3,567	3,378	5,048	4,881	6,133	5,844
Percentage of employees reported/trained (%)	100	94.70	100	96.69	100	95.29

<sup>1</sup> Only the Executive Officers were considered for the calculations, excluding the Board of Directors.

<sup>2</sup> As a premise, we used the base of Active Trained + Trained Former Employees throughout 2024, totaling 6,133 employees.

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### Business partners informed and trained on anti-corruption policies and procedures, by region GRI 205-2

		2022		2023		2024 <sup>1</sup>
	Reported	Trained	Reported	Trained	Reported	Trained
North						
Number of business partners	_	_	_	_	_	_
Percentage of business partners reported/trained (%)	_	_	_	_	_	_
Northeast						
Number of business partners	2	2	_	_	_	_
Percentage of business partners reported/trained (%)	100	100	_	_	_	_
Central-West						
Number of business partners	2	2	_	_	_	_
Percentage of business partners reported/trained (%)	100	100	_	_	_	_
Southeast						
Number of business partners	372	107	103	103	_	_
Percentage of business partners reported/trained (%)	100	28.76	100	100	_	_
South						
Number of business partners	1,112	41	28	28	_	_
Percentage of business partners reported/trained (%)	100	3.69	100	100	_	_
Total						
Number of business partners	1,488	152	131	131	_	_
Percentage of business partners reported/trained (%)	100	13.66	100	100	-	

<sup>1</sup> In 2024, no partners were informed or trained on anti-corruption policies and procedures.



#### Consumption of fuels from non-renewable sources (GJ) GRI 302-1, TR-RO-110a.1

	2022	2023	2024
Types of non-renewable sources	Energy quantity	Energy quantity	Energy quantity
Diesel	127,129.95	414,465.34	535,542.30
Gasoline	3,936.02	6,211.54	3,359.29
Flex (ethanol + gasoline)	7,611.59	1,589.58	_
Total	138,677.56	422,266.46	538,901.59

### Fuel consumption from renewable sources (GJ) <sup>1</sup> GRI 302-1

	2022	2023	2024
Types of renewable sources	Energy quantity	Energy quantity	Energy quantity
Ethanol	_	6,505.03	27,372.02
Biodiesel	_	50,276.76	80,471.59
Total	_	56,781.79	107,843.61

<sup>1</sup> Considered according to the fuel composition.

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#### Total energy consumed within the organization (GJ) GRI 302-1

	2022	2023	2024
Type of Energy	Quantity	Quantity	Quantity
Non-renewable fuels consumed	138,677.56	422,266.46	538,901.59
Renewable fuels consumed	-	56,781.79	107,843.60
Electricity, heating, cooling and steam purchased for consumption	76,204.45	19,239.07	20,599.87
Total	214,882.01	498,287.32	667,345.06

## Energy intensity GRI 302-3

#### Energy intensity rate for the organization<sup>1</sup> GRI 302-3

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	2023	2024
Within the organization	3.78	5.65
Outside the organization	-	_
Total	3.78	5.65

<sup>1</sup> The indicator has no historical data, as it began to be calculated in 2023. The metric used to calculate the energy intensity rate was the number of assets – specifically, 118,000 assets. The energy sources included in this calculation were electricity and fuels. The Company does not calculate energy consumption outside the organization.

#### Consumption by energy source (GJ) GRI 302-1

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	2022	2023	2024
Type of consumption	Quantity	Quantity	Quantity
Electricity	76,204.45	19,239.07	20,599.87
Total	76,204.45	19,239.07	20,599.87

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## Direct greenhouse gas (GHG) emissions (Scope 1) GRI 305-1 - TR-RO-110a.1

Total direct greenhouse gas emissions in tCO<sub>2</sub>eq (Scope 1)<sup>1</sup> GRI 305-1

		2022		2023		2024 <sup>1</sup>
Category	Total emissions (tCO <sub>2</sub> e)	Biogenic emissions	Total emissions (tCO <sub>2</sub> e)	Biogenic emissions	Total emissions (tCO <sub>2</sub> e)	Biogenic emissions
Stationary combustion	0.57		1.04	0.12	1.52	0,22
Mobile combustion	13,005.02		31,218.69	4,319.75	40,148.26	7,768.27
Fugitive emissions	246.95		14,289.05	0	16,087.97	0
Total	13,252.54		45,508.78	4,319.87	56,237.75	7,768.49

<sup>1</sup> For the consolidated calculation of greenhouse gas emissions, Unidas included carbon dioxide (CO<sub>2</sub>) in its analysis. The chosen base year was 2023, defined as the year prior to the reporting year, used for comparison purposes, as no emission reduction target has been established. In the base year, total Scope 1 emissions amounted to 45,508.78 tonnes of CO<sub>2</sub> e. The GHG Protocol tool was used as a reference for emission factors and global warming potentials (GWP), following the consolidation approach based on operational control.

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## Indirect greenhouse gas emissions from energy procurement (Scope 2) GRI 305-2

## Indirect greenhouse gas emissions from energy purchase

in tCO<sub>2</sub>eq (Scope2)<sup>1,2</sup> - GRI 305-2

2022	2023	2024
151.07	207.01	309.14

<sup>1</sup> The 2022 emissions inventory was revised, and the Scope 2 value was corrected in the 2023 sustainability report. <sup>2</sup> For the consolidated calculation of greenhouse gas emissions, Unidas included carbon dioxide ( $CO_2$ ) in its analysis. The chosen base year was 2023, defined as the year prior to the reporting year, used for comparison purposes, as no emission reduction target has been established. In the base year, total Scope 2 emissions amounted to 207.01 tonnes of  $CO_2$  e. The GHG Protocol tool was used as a reference for emission factors and global warming potentials (GWP), following the consolidation approach based on operational control.

## Other indirect greenhouse gas emissions (Scope 3) GRI 305-3

#### Other indirect greenhouse gas emissions in tCO<sub>2</sub> e (Scope 3) - GRI 305-3

		2024
Category	Total emissions (tCO2e)	Biogenic emissions (tons)
Total	471,540.56	5,038.64

For the consolidated calculation of greenhouse gas emissions, Unidas included carbon dioxide  $(CO_2)$  in its analysis. The chosen base year was 2023, defined as the year prior to the reporting year, used for comparison purposes, as no emission reduction target has been established. In the base year, total Scope 3 emissions amounted to 646.,418.15 tonnes of  $CO_2$  e. There were significant changes in emissions for the calculation of the company's base year data, as the scope is not yet well consolidated. The significant change may be a result of material deliveries, which are currently in the process of being structured. The GHG Protocol tool was used as a reference for emission factors and global warming potentials (GWP), following the consolidation approach based on operational control.



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# New hires and employee turnover GRI 401-1

#### Total number of employees, hires, and turnover during the period, by age group GRI 401-1

				2022				2023				2024
age bracket	New Hires	New hiring rate	Dismissals	Turnover	New Hires	New hiring rate	Dismissals	Turnover	New Hires	New hiring rate	Dismissals	Turnover
Below 30-years-old	321	75.89	184	59.69	995	71.48	481	53.02	997	80.27	821	73.19
Between 30 and 50	619	35.15	432	29.84	1,708	55.62	1,013	44.30	1.801	60.29	1,819	60.6
Over 50 years	100	7.23	105	7,41	288	49.23	180	40.00	306	48.42	298	47.78
Total	1,040	29.16	721	24.68	2,991	59.25	1,674	46.21	3,104	63,86	2,938	62,15

## Total number of employees, hires, and turnover during the period, by gender GRI 401-1

				2022				2023				2024
Gender	New Hires	New hiring rate	Dismissals	Turnover	New Hires	New hiring rate	Dismissals	Turnover	New Hires	New hiring rate	Dismissals	Turnover
Men	793	33.52	593	29.29	2,140	61.53	1,222	48.33	2,278	69.64	2,175	68.07
Women	247	20.57	128	15.61	851	54.20	452	41.50	826	51.95	763	49.97
Total	1,040	29.16	721	24.68	2,991	59.25	1,674	46.21	3,104	63,86	2,938	62,15

### Total number of employees, hires, and *turnover* during the period, by region GRI 401-1

				2022				2023				2024
Region	New Hires	New hiring rate	Dismissals	Turnover	New Hires	New hiring rate	Dismissals	Turnover	New Hires	New hiring rate	Dismissals	Turnover
South	0	0.00	201	32.67	70	58.33	42	46.67	322	39.22	353	41.11
Southeast	216	50.23	337	19.48	292	46.50	141	34.47	1.776	60.47	1,494	55.67
Central-West	136	29.50	138	29.72	920	88.21	567	71.28	656	104.96	557	97.04
Northeast	365	20.26	38	29.53	1.231	52.67	618	39.59	254	65.3	431	88.05
North	323	40.27	7	4.86	478	51.96	306	42.61	96	107.87	103	111.8
Total	1,040	29.16	721	24.68	2,991	59.25	1,674	46.21	3,104	63,86	2,938	62,15



# Maternity/paternity leave GRI 401-3

### Maternity/paternity leave GRI 401-3

	2022	2023	2024
[Number of employees entitled to take maternity/paternity leave]			
Men	2,366	3,478	3,274
Women	1.201	1,570	1,589
[Total employees who took parental leave in the current year]			
Men	28	132	102
Women	43	11	75
[Total employees who returned to work, in the reporting period, after the end of parental leave]			
Men	28	68	101
Women	30	16	67
[Total number of employees who returned to work after parental leave and who were still employed 12 months after returning to work	]		
Men	28	51	17
Women	43	15	13
[Return rate]			
Men	100	50.37	100
Women	100	61.54	100
[Retention rate]			
Men	100	0.00	100
Women	100	100	100



# Workers covered by an occupational health and safety management system GRI 403-8

#### Workers covered by the health and safety management system GRI 403-8

	2023		2024
	Employees	Employees	Workers who are not employees (outsourced)
Total number of individuals	4861	4861	245
Number of individuals who are covered by this system	4861	4861	245
Percentage of individuals who are covered by this system	100	100	100
Number of individuals covered by the system that has been audited internally	5,048	4861	245
Percentage of individuals covered by the system, which has been audited internally	100	100	100
Number of individuals who are covered by the sys- tem and who have been certified by an independent third party	0	0	0
Pecentage of individuals covered by this system who have been audited internally or certified by an external party	0.00	0.00	0.00

Occupational accidents GRI 403-9

#### Occupational accidents GRI 403-9

	2022	2023	2024
	Employees	Employees	Employees
Number of worked hours	4,546,100.00	9,559,445.75	10,575,917
Base number of hours worked (200,000 or 1,000,000)	1,000,000	1,000,000	1,000,000
Number of fatalities resulting from workplace accidents	0	0	0
Occupational accident death rate	0.00	0.00	0.00
Number of workplace accidents with serious consequences (excluding fatalities)*	0	0	0
Rate of serious work-related accidents (excluding fatalities)	0.00	0.00	0.00
Number of mandatory reporting accidents at work (includes deaths)**	24	18	19
Mandatory reporting accident rate at work (includes deaths)	5.28	1.88	1.8

\*Work-Related Injury with Lost Time

\*\*Number reported in accordance with the company's accident management procedure.

In the 2024 cycle, CBM reported data for employees and workers separately.



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# Occupational diseases GRI 403-10

During the reporting period, there were no recorded fatalities or cases of occupational diseases, either among employees or third parties. The main hazards with the potential to cause occupational diseases are chemical, physical, ergonomic, psychosocial, biomechanical, and fall-related risks, all of which are associated with employees. All hired employees are included in the occupational health and safety management system.

# Percentage of employees who regularly receive performance and career development reviews GRI 404-3

Percentage of employees who regularly received performance and career development reviews, by job category GRI 404-3

			2022			2023			2024
	Men	Women	Subtotal	Men	Women	Subtotal	Men	Women	Subtotal
Executive Board									
Percentage	92.86	100.00	93.75	85.00	50.00	81.82	88.89	100	90
Management									
Percentage	100.00	73.02	89.03	85.09	80.77	83.33	91.85	100.00	96.15X
Coordination									
Percentage	84,25	100.00	92.22	79.73	89.17	83.96	64.15	81.08	71.11
Professional									
Percentage	79.56	98.20	88.02	91.94	97.34	94.11	88.33	73.67	80,89
Operational									
Percentage	87,79	88.00	87,79	58.29	79.98	32.58	55.76	62.18	57.14
Total									
Percentage	83.54	96.94	88.34	67.80	86.50	73.61	64.18	71.03	66.34

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

#### Average hours of training, by gender GRI 404-1

	2022	2023	2024
	Average hours of training	Average hours of training	Average hours of training
Men	60,36	18.36	18.57
Women	89.44	22.85	21.35
Total	70.15	19.76	19.45

### Monthly average hours of training, by job category GRI 404-1

	2022	2023	2024 <sup>1</sup>
	Average hours of training	Average hours of training	Average hours of training
Executive Board	23.69	5.45	2.65
Management	93.40	23.61	16.36
Coordination	91,95	25,21	21.63
Professional	146.89	57.01	42.32
Operational	8.64	4.22	9.03
Total	70.15	19.76	19.26

<sup>1</sup> All training and development hours completed by permanent employees were considered for the calculation (regardless of course completion).

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# **Diversity of governance bodies and employees GRI 405-1**

#### Percentage of individuals on the governance body, by gender GRI 405-1

		2022		2023		2024
	Men	Women	Men	Women	Men	Women
Percentage of members of governance bodies by gender	100	0	100	0	87.5	12.5

### Percentage of employees by functional category and gender GRI 405-1

		2022		2023		2024
	Men	Women	Men	Women	Men	Women
Executive Board						
Percentage	87.50	12.50	90.91	9.09	89.47	10.53
Management						
Percentage	56.55	43.45	59.37	40.62	57.46	42.54
Coordination						
Percentage	48.13	51,87	55.22	55.22	58.87	41.13
Professional						
Percentage	53.93	46.07	59.79	40.21	60.55	39.45
Operational						
Percentage	78.81	21,19	74.09	25.91	71.84	28.16
Total						
Percentage	66.33	33.67	68,90	31.10	67.29	32.71



## Percentage of employees, by job category and age group GRI 405-1

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	2022	2023	2024
	Percentage	Percentage	Percentage
Executive Board			
Below 30-years-old	0.00	0.00	0
Between 30 and 50	68.75	77,27	73.68
Over 50 years	31.25	22,73	26-32
Management			
Below 30-years-old	1.38	2.08	3.07
Between 30 and 50	89.66	86.46	85.53
Over 50 years	8.97	11.46	11.4
Coordination			
Below 30-years-old	11.94	40.45	10.19
Between 30 and 50	83.58	85.07	83.02
Over 50 years	4,48	4,48	6.79
Professional			
Below 30-years-old	37.38	25.23	22.6
Between 30 and 50	57.90	68.43	69.66
Over 50 years	4,72	6.35	7.75
Operational			
Below 30-years-old	27.62	31.61	30.22
Between 30 and 50	58.51	54.17	53.71
Over 50 years	13.87	14,21	16.07
Total			
Below 30-years-old	28.90	27.58	25.55
Between 30 and 50	61.48	60.84	61.45
Over 50 years	9.62	11,59	13

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Percentage of employees from minority and/or vulnerable groups, by functional category GRI 405-1

	2022	2023	2024
	Percentage	Percentage	Women
[Black]			
Executive Board	0.00	0.00	0
Management	3.45	3.12	4.82
Coordination	4.10	5.97	5.28
Professional	0.90	6.73	7.32
Operational	8.65	7.86	8.46
Total	5.16	7.25	7.76
[PWDs]			
Executive Board	0.00	0.00	0
Management	0.69	0.52	0.88
Coordination	0.00	0.00	0.38
Professional	0.60	1.91	2.15
Operational	0.67	2,39	2
Total	0.39	2.06	1,89

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# **GRI Content Summary**

Declaration of use	Unidas reported based on the GRI Standards for the period from January 1, 2024, to December 31, 2024.
GRI 1 used	GRI 1: 2021 Fundamentals

CONTENTS	LOCATION	SDG
2-1 Organization details	<u>10</u>	
2-2 Entities included in the organization's sustainability report	<u>10</u>	
2-3 Reporting period, frequency and contact point	<u>4</u>	
2-4 Restatements of information	Indicator 201-1: The 2022 figures were restated in the 2023 sustainability report	
2-5 External assurance	There was no external verification	
2-6 Activities, value chain and other business relationships	<u>10, 44</u>	
2-7 Employees	<u>55, 56, 57, 58, 59</u>	8, 10
2-8 Workers who are not employees	<u>59</u>	8
2-9 Governance structure and composition	24	5, 16
2-10 Nomination and selection to the highest governance body	<u>25</u>	5, 16
2-11 Chair of the highest governance body	The Chairman of the Board of Directors, Mr. Alexandre Honore Marie Thiollier Neto, does not hold an executive position within the organization.	16
	2-1 Organization details         2-2 Entities included in the organization's sustainability report         2-3 Reporting period, frequency and contact point         2-4 Restatements of information         2-5 External assurance         2-6 Activities, value chain and other business relationships         2-7 Employees         2-8 Workers who are not employees         2-9 Governance structure and composition         2-10 Nomination and selection to the highest governance body	2-1 Organization details       10         2-2 Entities included in the organization's sustainability report       10         2-3 Reporting period, frequency and contact point       4         2-4 Restatements of information       Indicator 201-1: The 2022 figures were restated in the 2023 sustainability report         2-5 External assurance       There was no external verification         2-6 Activities, value chain and other business relationships       10, 44         2-7 Employees       55, 56, 57, 58, 59         2-8 Workers who are not employees       59         2-9 Governance structure and composition       24         2-10 Nomination and selection to the highest governance body       25         2-10 Nomination and selection to the highest governance body       The Chairman of the Board of Directors, Mr. Alexandre Honore Marie Thiollier Neto, does not

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GRI STANDARD / OTHER SOURCE	CONTENTS	LOCATION	SDG
	2-12 Role of the highest governance body in overseeing the management of impacts	<u>25</u>	16
	2-13 Delegation of responsibility for managing impacts	25	
	2-14 Role of the highest governance body in sustainability reporting	<u>4</u>	
	2-15 Conflicts of interest	<u>33</u>	16
	2-16 Communication of critical concerns	23	
	2-17 Collective knowledge of highest governance body	25	
	2-18 Evaluation of the performance of the highest governance body	Unidas does not conduct performance evaluations of the highest governance body regarding its oversight of impacts on the economy, the environment, and people.	
	2-19 Remuneration policies	<u>62</u>	
	2-20 Remuneration determination process	<u>62</u>	
GRI 2: General	2-21 Annual total compensation ratio	Compensation data, whether individual or collective, is treated with appropriate confidentiality.	
Disclosures 2021	2-22 Statement on sustainable development strategy	<u>8</u>	
	2-23 Policy commitments	<u>29</u> , <u>77</u>	16
	2-24 Embedding policy commitments	<u>44</u>	
	2-25 Negative impacts remediation processes	<u>31</u>	
	2-26 Mechanisms for seeking advice and raising concerns	<u>29</u>	16
	2-27 Compliance with laws and regulations	During the period, there were no significant cases of non-compliance with laws and regulations, nor were any non-monetary sanctions imposed, totaling zero occurrences. However, five cases of non-compliance did occur, all of a labor-related nature, and none with significant impact or severity. No fines were paid in 2024. The Company did not specify what it considers to be "significant cases" of non-compliance.	
	2-28 Membership in associations	<u>21</u>	
	2-29 Approach to stakeholder engagement	<u>20</u>	
	2-30 Collective bargaining agreements	<u>82</u>	8

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GRI STANDARD / OTHER SOURCE	CONTENTS	LOCATION	SDG
Material topics			
GRI 3: Material	3-1 Process to determine material topics	<u>18</u>	
Topics 2021	3-2 List of material topics	18	
[Customer relationship and	experience]		
GRI 3: Material Topics 2021	3-3 Management of material topics	<u>43</u>	
<i>Marketing</i> and Labeling 2016	GRI 417-3 Incidents of non-compliance concerning marketing communications	We have no cases of non-compliance related to our <i>marketing</i> communications.	
Ethics, integrity and compli	iance		
GRI 3: Material Topics 2021	3-3 Management of material topics	<u>29</u>	
Economic performance 2016	GRI 201-1 Direct economic value generated and distributed	<u>49</u>	8
	GRI 205-1 Operations assessed for risks related to corruption	<u>32</u>	16
Anti-corruption 2016	GRI 205-2 Communication and training in anti-corruption policies and procedures	<u>82, 83, 84</u>	16
	205-3 Confirmed incidents of corruption and actions taken	<u>32</u>	16
Anti-competitive Behavior 2016	206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices There were no cases of unfair competition, antitrust practices, or monopoly during the reporting period.		16
	207-1 Tax approach	<u>36</u>	
Taxes 2019	GRI 207-2 Tax governance, control, and risk management	<u>36</u>	
	GRI 207-3 Stakeholder engagement and management of concerns related	<u>36</u>	
[Data privacy and security]			
GRI 3: Material Topics 2021	3-3 Management of material topics	<u>38</u>	
Client privacy	GRI 418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	During the reporting period, Unidas did not receive any substantiated complaints regarding breaches of customer privacy or data loss	16

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GRI STANDARD / OTHER SOURCE	CONTENTS	LOCATION	SDG
[Decarbonization and clim	ate risks]		
GRI 3: Material Topics 2021	3-3 Management of material topics	51	
Economic performance 2016	GRI 201-2 Financial implications and other risks and opportunities due to climate change	The climate risk assessment has not yet been conducted by the Company.	13
	GRI 302-1 Energy consumption within the organization	85	7, 8, 12, 13
Energy 2016	GRI 302-3 Energy intensity	85	7, 8, 12, 13
	GRI 302-4 Reduction of energy consumption	In 2024, there were no reductions in energy consumption.	7, 8, 12, 13
	GRI 305-1 Direct (Scope 1) GHG emissions	86	7, 8, 12, 13
	GRI 305-2 Energy indirect (Scope 2) GHG emissions	86	3, 12, 13, 14, 15
Emissions 2016	GRI 305-3 Other indirect (Scope 3) GHG emissions	86	3, 12, 13, 14, 15
	GRI 305-4 GHG emissions intensity	<u>51</u>	13, 14, 15
Safety, health, and well-b	eing of employees]		
GRI 3: Material Topics 2021	3-3 Management of material topics	<u>69</u>	
	GRI 403-1 Occupational health and safety management system	<u>71</u>	3, 8, 16
	403-2 Hazard identification, risk assessment, and incident investigation	<u>70</u>	3, 8
	GRI 403-3 Occupational health services	<u>73</u>	3, 8
	GRI 403-4 Worker participation, consultation, and communication on occupational health and safety	<u>70</u>	8, 16
Occupational Health and	GRI 403-5 Worker training on occupational health and safety	71	8
Safety 2018	GRI 403-6 Promotion of worker health	<u>73</u>	3
	GRI 403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	<u>71</u>	8
	GRI 403-8 Workers covered by an occupational health and safety management system	<u>70, 89</u>	8
	GRI 403-9 Work-related injuries	<u>69</u> , <u>89</u>	3, 8, 16
	GRI 403-10 Work-related ill health	90	3, 8, 16
[Diversity, inclusion and ed	quality]		

GRI STANDARD / OTHER SOURCE	CONTENTS	LOCATION	SDG
GRI 3: Material Topics 2021	3-3 Management of material topics	<u>64</u>	
	GRI 401-1 New employee hires and employee turnover	<u>87</u>	4, 5, 8, 10
Employment 2016	GRI 401-2 Benefits provided to full-time employees that are not provided to temporary or part- time employees	<u>62</u>	3, 5, 8
	GRI 401-3 Parental leave	<u>88</u>	5, 8
	GRI 404-1 Average training hours per year per employee	<u>66, 91</u>	4, 5, 8, 10
Training and education	GRI 404-2 Programs for upgrading the skills of employees and transition assistance programs	<u>66</u>	8
2016	GRI 404-3 Percentage of employees receiving regular performance and career development reviews	<u>61</u> , <u>90</u>	5, 8, 10
Diversity and a such as a such	GRI 405-1 Diversity of governance bodies and employees	<u>92,</u> 9 <u>3</u>	5, 8
Diversity and equal oppor- tunities 2016	GRI 405-2 Ratio of basic salary and remuneration of women to men	Data on the ratio of base salary and remuneration received by women compared to that received by men is treated with appropriate confidentiality.	5, 8, 10
[Innovation and technolog	yl		
GRI 3: Material Topics 2021	3-3 Management of material topics	<u>45</u>	
[Product and service quality	ty and safety]		
GRI 3: Material Topics 2021	3-3 Management of material topics	<u>74</u>	
		Unidas assesses the health and safety impacts of its products and services in pursuit of improve- ments. During the period, the company had two significant product and service categories, one of which was assessed for health and safety impacts, representing 50% of the significant catego- ries.	
Consumer Health and Safety 2016	416-1 Assessment of the health and safety impacts of product and service categories	ments. During the period, the company had two significant product and service categories, one of which was assessed for health and safety impacts, representing 50% of the significant catego-	
Safety 2016		ments. During the period, the company had two significant product and service categories, one of which was assessed for health and safety impacts, representing 50% of the significant catego-	
		ments. During the period, the company had two significant product and service categories, one of which was assessed for health and safety impacts, representing 50% of the significant catego-	
Safety 2016 [Management of the suppl GRI 3: Material	ly chain and partners]	ments. During the period, the company had two significant product and service categories, one of which was assessed for health and safety impacts, representing 50% of the significant categories.	

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GRI STANDARD / OTHER SOURCE	CONTENTS	LOCATION	SDG
Supplier social assessment 2016	GRI 414-1 New suppliers that were screened using social criteria	Unidas evaluates new suppliers based on social criteria. During the reporting period, 10.67% of new suppliers were selected based on these criteria.	5, 8, 16
2016	GRI 414-2 Negative social impacts in the supply chain and measures taken	<u>44</u>	5, 8, 16
[Government relations and	regulatory bodies]		
GRI 3: Material Topics 2021	3-3 Management of material topics	33	
Non-material indicators			
Local communities 2016	GRI 413-1 Operations with local community engagement, impact assessments, and development programs	74	



# SASB Content Summary

SASB Topic	Code	Reporting Metric	Page and/or Content
Transportation Sector - Ro	pad		
Activity Metrics	TR-RO-000.C	Number of employees, number of truck drivers	Unidas has 993 truck drivers
	TR-RO-110a.1	Global gross Scope 1 emissions (in tCO <sub>2</sub> )	<u>85,</u> <u>86</u>
Greenhouse gas emission	TR-RO-110a.2	Discussion of the long and short-term strategy or plan for managing Scope 1 emissions, emission reduction targets and an analysis of performance against those targets	Still under review
	TR-RO-110a.3	(1) Total fuel consumed, (2) Percentage of natural gas, (3) Percentage of renewable fuel	Total fuel consumption was 622,679.02 GJ in 2024, of which 27,781.05 GJ corresponded to renewable fuels. The organization does not use natural gas in any process.
	TR-RO-320a.1	(1) Total recordable incident rate (TRIR) and (2) Fatality rate for (a) direct employees and (b) contracted workers	The total recordable incident rate for work-related injuries and illnesses is 0.38. There were no fatalities related to employment contracts.
Driver's Working Condi- tions	TR-RO-320a.2	(1) Voluntary turnover rate and (2) involuntary turnover rate for all employees	During the reporting period, the voluntary employee turnover rate was 25.1%, and the involuntary employee turnover rate was 35.2%.
	TR-RO-320a.3	Description of the approach to managing short- and long-term driver health risks	<u>70</u> , <u>72</u>

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SASB Topic	Code	Reporting Metric	Page and/or Content
	TR-RO-540a.1	Number of road accidents and incidents	During the reporting period, there were four road accidents.
Accident & Safety Mana- gement	TR-RO-540a.3	(1) Number and (2) total volume of environmental spills and leaks	During the reporting period, an environmental incident was recorded at the USJ unit on October 6: a rupture caused a <i>diesel</i> oil leak from the auxiliary tank. The total volume spilled was 100 liters. It was not possible to collect the fuel, as the leak was only identified after the tank was emptied.
Transportation Sector – Ca	ar Rental		
	TR-CR-000.A	Average age of vehicles	The average age of the vehicles is 13 months.
Activity Metrics	TR-CR-000.B	Total Rental Days Available – The total number of rental days available refers to the number of 24-hour periods – or parts thereof – during which the vehi- cles were made available for rent during the reporting period.	The average number of days each car was rented per contract was 12 days.
	TR-CR-000.C	Average Rental Fleet Size – The average rental fleet size is the simple average of the maximum number of vehicles available for rent each month during the reporting period.	Unidas has 55,789 vehicles available for rent.
Fuel economy and fleet	TR-CR-410a.1	Average daily fuel economy of the rental fleet, weighted by rental day, by region. (measured in: MPG, L/km, gCO 2/km, km/L)	Fuel usage by customers is not monitored; however, 100% of Unidas' Flex fleet is refueled internally with ethanol, accounting for 94% of total fuel consumption.
	TR-CR-410a.2	Fleet utilization rate.	The fleet utilization rate during the reporting period was 77.5.

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