

sustainability report 2023



Contents

03

PRESENTATION

Welcome

Our highlights

A message from the Board of Directors

A message from the CEO

08

OUR ESSENCE

About us

What we do and where we are

An agenda for sustainability

ESG management

23

OUR GOVERNANCE

Management and leadership

Governance structure in 2023

Ethics, integrity and compliance

35

OUR BUSINESS

Operations and opportunities

Clients and suppliers

Innovation and technology

Financial results

47

**RELATIONSHIP WITH
THE ENVIRONMENT**

Efficient processes

Emissions and climate change

51

OUR PEOPLE

The Unidas team

Culture, belonging and careers

Safety, health and wellbeing

Commitments to society

71 **GRI ANNEX**81 **GRI CONTENT INDEX**87 **CREDITS**

presentation

Imperatriz Operation/MA



Presentation

Our essence

Our governance

Our business

Relationship with the environment

Our people

GRI Annex

GRI Summary

Credits



Welcome

The Unidas Sustainability Report is a document that reinforces the company's commitment to transparency with the market and its stakeholders. The publication contains important information on the activities undertaken between January 1 and December 31, 2023, being published annually, with the same frequency as the financial report.

The document presents Unidas' performance in 2023, its corporate governance model, its commitment to the environment, and the engagement of the team, suppliers, customers and other stakeholders. Worthy of special mention are the different actions connected to the ESG Management Program, which contains strategies that are to be fulfilled over the next four years in the environmental, social and governance pillars.

The content follows the directives of the 2021 version of the Global Reporting Initiative (GRI), recognized as the best global practices for the public reporting of economic, social and environmental impacts. The United Nations' (UN) Sustainable Development Goals (SDGs) were also taken into consideration in the process.

The **ESG Management Program** has continued to move forward on the environmental, social and governance pillars

The Board of Directors is responsible for analyzing and approving the information presented in the Sustainability Report, including the material topics. Once it has been approved, the information is communicated and disclosed, the internal controls are evaluated, and the feedback and continued improvements are implemented in order to optimize the reporting processes. [GRI 2-14](#)

For more information on the report or about the organization's sustainability strategy and management of ESG matters, please write to: sustentabilidade@unidas.com.br [GRI 2-3](#)

Curitiba office/PR



Our highlights



FLEET

More than

118,000 assets

(11,721 heavy-goods vehicles,
40,493 light vehicles and 66,252
cars for leasing through RAC)



STORES

222 units

leasing cars to individuals and companies,
and both light and heavy-goods used
vehicles on the retail and wholesale markets



PUBLIC

More than

1,700

fleet customers

PEOPLE

5,000

professionals on
our team

PARTNERS

More than

5,000

suppliers



Economic results

R\$ 4.0 billion

in net revenue

R\$ 101.7 million

in net income

R\$ 1.6 billion

in Ebitda

A message from the Board of Directors

GRI 2-22

2023 showed Unidas a promising path towards an increasingly stronger and more integrated business. In the rentals sector, we believe that Unidas is the only platform capable of meeting the needs of both individuals and companies, with a complete and top quality solution.

The path of growth is supported by the leading global investment manager, Brookfield Asset Management, which guides our work through innovation, technology and sustainability, with special attention always being paid to our employees and customers. The ESG Management Program provides material form to this strategy, considering all the stages in our environmental, social and governance evolution.

From the environmental perspective, we have worked hard on diversifying our energy matrix,

especially in the use of biofuels, whilst electric vehicles are well on their way towards large-scale viability. This attention to preserving the planet can be added to an internal respect for all those who make up Unidas. The company is increasingly more diverse and inclusive, with clear targets for growth in this area, always aiming to achieve racial and LGBTQIAPN+ equality, female empowerment, and a greater number of people with disabilities.

All our employees are instructed in ethical behavior, which is one of the aspects that we work with in the governance pillar, making constant efforts to mitigate risks and ensure integrity in the processes. We have a zero tolerance policy on matters of compliance, and recognize that customers increasingly appreciate companies which make this clear. Integrity in the conducting of governance, added to actions from an

environmental and social point of view, have raised our sustainability ratings and can be a decisive factor for bringing in new investments. Our commitment to ethics was demonstrated, for the second time, by the awarding of the Pro-Ethics Seal from the Federal Comptroller General, thereby reinforcing our pioneering position in this area.

I would like to compliment each one of our stakeholders, including our employees, suppliers, customers and investors. These are the groups that make the company strong and allow us to evolve, with a commitment to creating increasingly more value for society.

ALEXANDRE THIOLLIER

Chairman of the Board of Directors





A message from the CEO

In 2023, we moved forward consistently on a number of fronts, establishing targets and action plans, thanks to the dedication of the six working groups that make up our ESG Management Program: Personnel; Finances; Customer Experience; Efficiency; Governance; and Information Security. Each of them have achieved results that will enable our success in the coming years.

It should be stressed that the fluidity of the integration between Ouro Verde and Unidas Locadora, that was established in 2023, has much to do with the synergy between the cultures of the operations that

The **financial success** is guided by value creation and the increased importance of the ESG Agenda at Unidas

have combined under Unidas. This connection between the teams and people who now make up the company was noted even considering the enormous geographical distances. And whilst we are talking about connection, we should highlight our digital transformation program, Íris, a project that has been fundamental in taking Unidas to a new level and integrating our employees. The initiative is a good example of the consolidation of the company, with more data security and quality to be able to strengthen the management and raise our investors' confidence.

The evolution of our action plan demonstrates the commitment that everyone has made. We are growing responsibly and in full alignment with our governance and sustainability objectives. The financial success is guided by value creation and the increased importance of the ESG Agenda within the company. Our operation faithfully reflects the reported results, which puts us in a competitive position in the market. In this sense, the credibility that we have constructed makes a difference for the success of this undertaking.

The good financial result achieved in 2023 is mostly due to planning guided by operational efficiency. We have

invested in a structure to make us even more competitive, without losing sight of profitability - the central objective for 2024 and the following years. The renewal of the fleet is an example of an initiative focused on efficiency that will bring even more positive results.

But being a profitable and competitive company is only possible with the recognition of our customers. And this is why we were so pleased to figure in the Top 30 of two highly respected brand rankings: Kantar and Brand Finance. We would like to thank the consumers for the trust they have placed in Unidas and we once again commit ourselves to working to create value for society and our shareholders.

We are aiming high for the coming years and want to achieve our objectives with a great deal of planning and the work of dedicated and engaged professionals.

We hope you enjoy the report!

CLÁUDIO JOSÉ ZATTAR
CEO



our essence



Presentation

Our essence

Our governance

Our business

Relationship with the environment

Our people

GRI Annex

GRI Summary

Credits



About us

GRI 2-1, 2-6

One of the biggest companies in the car rental and outsourcing of fleets of vehicles in Brazil, Unidas Locações e Serviços S.A. was born from the October 2022 merger of Ouro Verde Locações e Serviços S.A and Unidas Locadora S.A. The combination of one company with 50 years experience in the management and outsourcing of fleets of vehicles with another that is a reference in the rental of light vehicles, has resulted in a solid company that can offer its customers knowhow and customized assistance, as well as a wide range of services and solutions.

With the Canadian firm Brookfield Asset Management (a global investor and manager of alternative assets that has been operating in Brazil for more than 120 years) as the controlling shareholder, Unidas currently has more than 5,000 employees, administrative offices in Curitiba (PR), Belo Horizonte (MG) and São Paulo (SP), and 222 stores spread throughout the country, including at airports.

Recognized as one of the best companies to work for in Brazil by the Great Place To Work (GPTW) consultancy, being placed 47th in the Brazil ranking, Unidas

has adopted a culture of acceptance, making no distinction due to race, gender or sexual orientation - a commitment that was a highlight in the work climate survey.

In 2023, the company sought to improve its services for customers and the market as a whole even more. Together with the excellence of the employees, who bring with them dedication and knowledge, this effort was recognized externally.

In 2023, the Pro-Ethics Company Award was renewed for the second two-year period running by the Federal Comptroller General, demonstrating our commitment to doing business guided by ethics.

Unidas was elected the 21st most valuable brand in Brazil in 2023, by Kantar BrandZ. Meanwhile, Brand Finance Brazil elected the company the 32nd most valuable of one hundred Brazilian companies in 2024, and we rose six points in the consultancy's ratings, climbing to 26th place. In the Vehicle Rental category, we were awarded the Modern Consumer Award for Excellence in Customer Services for the

seventh time, and received the trophy at the 20th 'Visão Agro' Awards in the Fleet Rental category, in recognition for contributing to standards of quality and competitiveness in agribusiness. We also received two other awards, this time from the Mesc Institute, which highlights the best companies in the area of customer satisfaction, in the Vehicle Subscription and Rent a Car (RAC) categories.



Laura Barbosa, Executive Director of Legal Affairs, Compliance and Internal Controls and Corina Marynowski, Compliance Manager



top 30

in two well-respected brand rankings:
Kantar and Brand Finance

Shareholder structure

In July 2019, Unidas Locações e Serviços S.A., a company established in the segment of management and outsourcing of fleets of light and heavy vehicles, was acquired by the Cedar FIP investment fund, under the administration and management of Brookfield Brasil Asset Management. Unidas Locadora S.A., meanwhile, a company that conducts the rent a car (RAC) business, was acquired by the same Fund, under the management of Brookfield, in 2022. In July 2023, a corporate restructuring operation was performed, under which Unidas Locadora was made a wholly-owned subsidiary of Unidas Locações. The corporate restructuring forms part of the Unidas brand's consolidation process.

Structure following corporate restructuring



PURPOSE

To simplify our customers' lives with complete solutions, innovation in leasing assets and reliable services.



VALUES

Focus on the customer

To put the customer at the center of our decisions and cultivate long-term relationships.

PEOPLE

We believe in the potential of each employee and value team work. We recognize those who seek to grow and engage themselves with excellence in results.

EXCELLENCE IN SERVICES

Excellence is our rule in everything we do. We always do the best for our customers, team and society as a whole.

REPUTATION

We have built and maintain our reputation at the highest level. We seek results based upon integrity, ethics, justice and transparency.

RESULTS

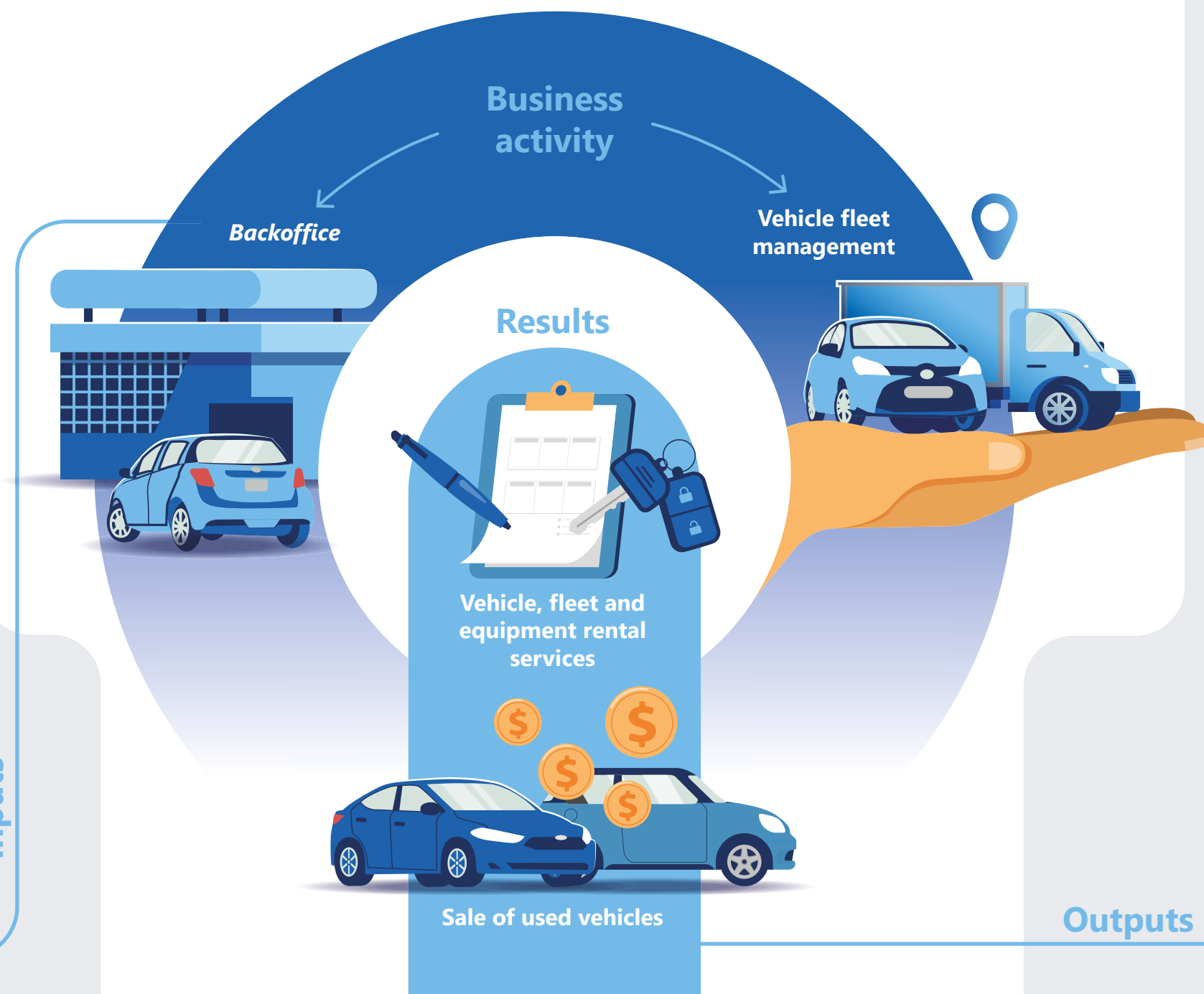
We are driven by results, whilst challenges constantly push us and encourage us to achieve, with a basis in social and environmental responsibility.

Business model

Inputs

- Financial capital**
 - Our own funds
- Manufactured capital**
 - 178 Unidas Rent-a-Car stores
 - 44 Unidas Used Vehicles stores
 - More than 118,000 assets (11,721 heavy-goods vehicles, 40,493 light vehicles and 66,252 cars for leasing through RAC) 3 corporate offices
- Intellectual capital**
 - Íris Project - Expansion and integration of the systems
 - BEX (Book of Operational Excellence)
 - Action and Management Program
 - Defensive and economical driving
 - Fleet monitoring via telemetry
- Human capital**
 - 5,048 employees
 - Career Committees
 - Driver's School
 - Mapping and diagnosis of the employees' health
 - Unidas University - Training and development of employees
 - Diversity and inclusion program
 - Titanio - Informative training transforming actions, developments and innovations into operations
 - Leaders' Academy - Ethics and Integrity Program
- Social and relationship capital**
 - Community relations
 - Young Learner Program: mentoring
 - Volunteer program
 - 'Na Mão Certa' Program
 - A level of excellence in the NPS
- Natural Capital**
 - Energy
 - Atmospheric emissions
 - Pollution emissions
 - Generation of waste
 - Water

Inputs



Impacts

- Financial capital**
 - Value creation for the shareholder with ROIC of **14.5%** p.a. in 2023
 - 16%** expansion of the operation in 2023
 - Renewal of the fleet with investment of **R\$ 5.9 billion**
 - Overall net revenue of **R\$ 5.5 billion**
- Manufactured capital**
 - 27 new rental stores
 - 15 used vehicle stores
 - 2 new heavy-goods vehicles operations
- Intellectual capital**
 - On-board telemetry - **100%** of the assets operated by the company
 - On-board fatigue camera on the operational heavy-goods assets
- Human capital**
 - Development training for operational employees
 - Promotions and merits
 - Behavioral technical development
 - Contributions to road safety
 - GPTW and Pro-ethics awards and the SESI SDGs Seal
 - 32°** most valuable brand in Brazil - Brand Finance
- Social and relationship capital**
 - Investments in the community
 - Training of new professionals
 - Social impact (programs)
 - Productive inclusion
 - Legitimization of the business
 - Prevention of the abuse and sexual exploitation of children and adolescents
 - Due Diligence on human rights
- Natural Capital**
 - Climate impact
 - Depollution program -evaluation of the quality of the diesel
 - Dry washing

Outputs

What we do and where we are

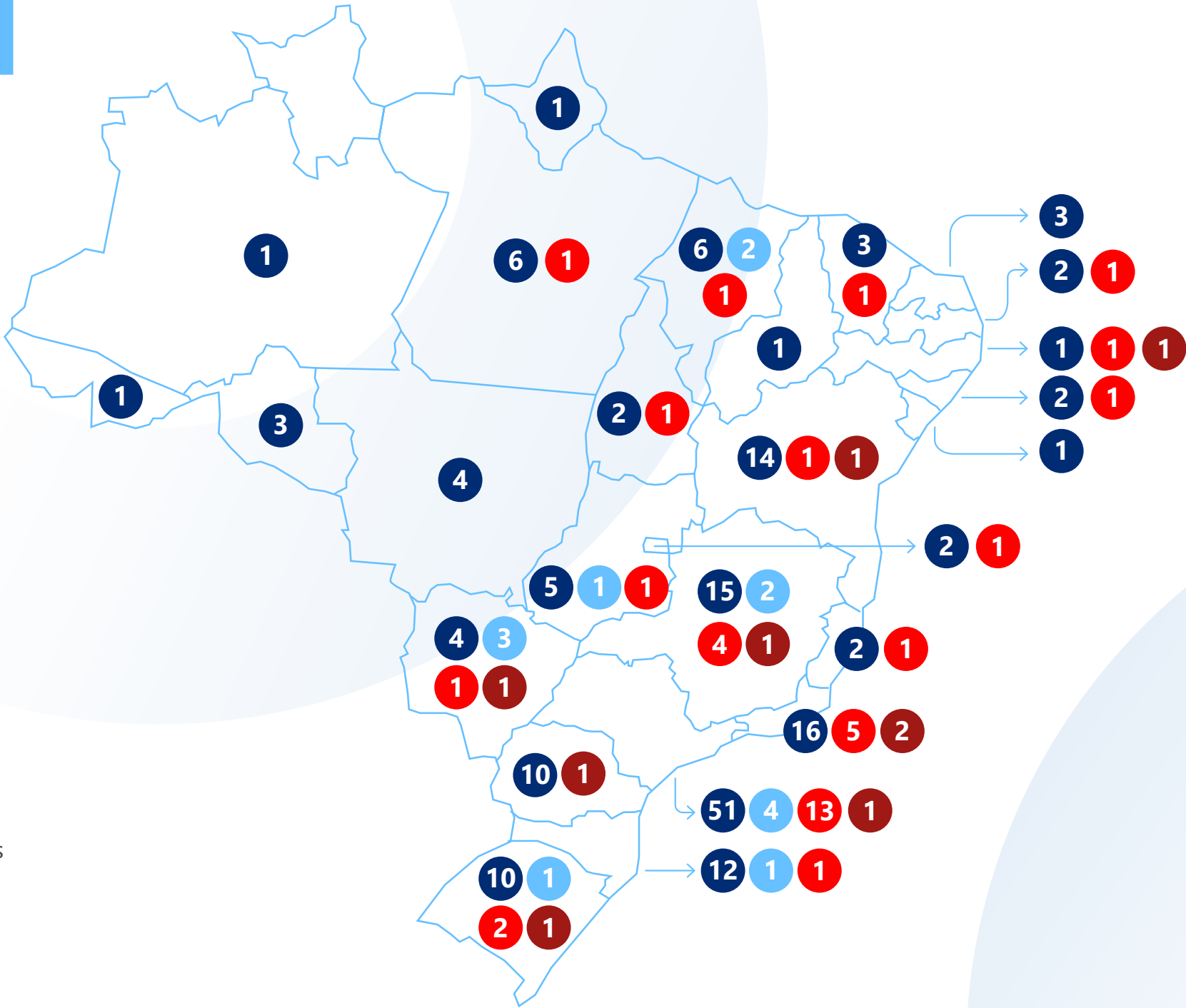
Unidas has a full platform of solutions for mobility, serving both individuals and companies with a diverse fleet that is always being renewed, including light and heavy-goods vehicles, machinery and equipment. As well as vehicle leasing, the portfolio of services includes the sale of used vehicles and Fleet operations (management of fleets of light and heavy vehicles). 2023 was notable for the expansion of the service network, with the opening of stores and marshalling yards in different regions.



236

operations in total (including used vehicles, rent a car and fleet) making up our business

- 35 retail used vehicles
- 9 wholesale used vehicles
- 178 Rent a Car (RaC)
- 14 Fleet Operations



Timeline |

The transportation and cereals farming company **Ouro Verde** is founded in Ponta Grossa (PR).

1973



Ouro Verde expands its business nationally and moves to Curitiba (PR).

1985



Ouro Verde starts focusing on vehicle and equipment rental.

2011



2017

Unidas joins the ranking of **most valuable brands in Brazil** (Exame).

2018



Unidas launches '**Unidas Livre**', offering brand new subscription cars on a subscription basis.

2019



Unidas is awarded its 1st **GPTW**, the **RA1000** from Reclame Aqui and a ranking as one of the country's best companies (**Época Negócios 360°**).

2019

100% of **Ouro Verde**'s capital stock is acquired by **Brookfield Asset Management**.

Due to its adoption of robust integrity practices, **Ouro Verde** receives its **first Biannual Pro-Ethics Company Award** (2020-2021) from the **Federal Comptroller General**.

2021



2022



Ouro Verde and **Unidas** combine operations to provide complete mobility solutions.

2023



Unidas rises in the ranking of **most valuable brands (Brand Finance)**, wins the **Modern Consumer Award** for the 7th time, and, once again, is included in the **GPTW** ranking.

Unidas receives its second **Biannual Pro-Ethics Company Award** (2022 – 2023) from the **Federal Comptroller General**.



An agenda for sustainability

The involvement of people from different areas of Unidas **strengthens the sustainable initiatives**

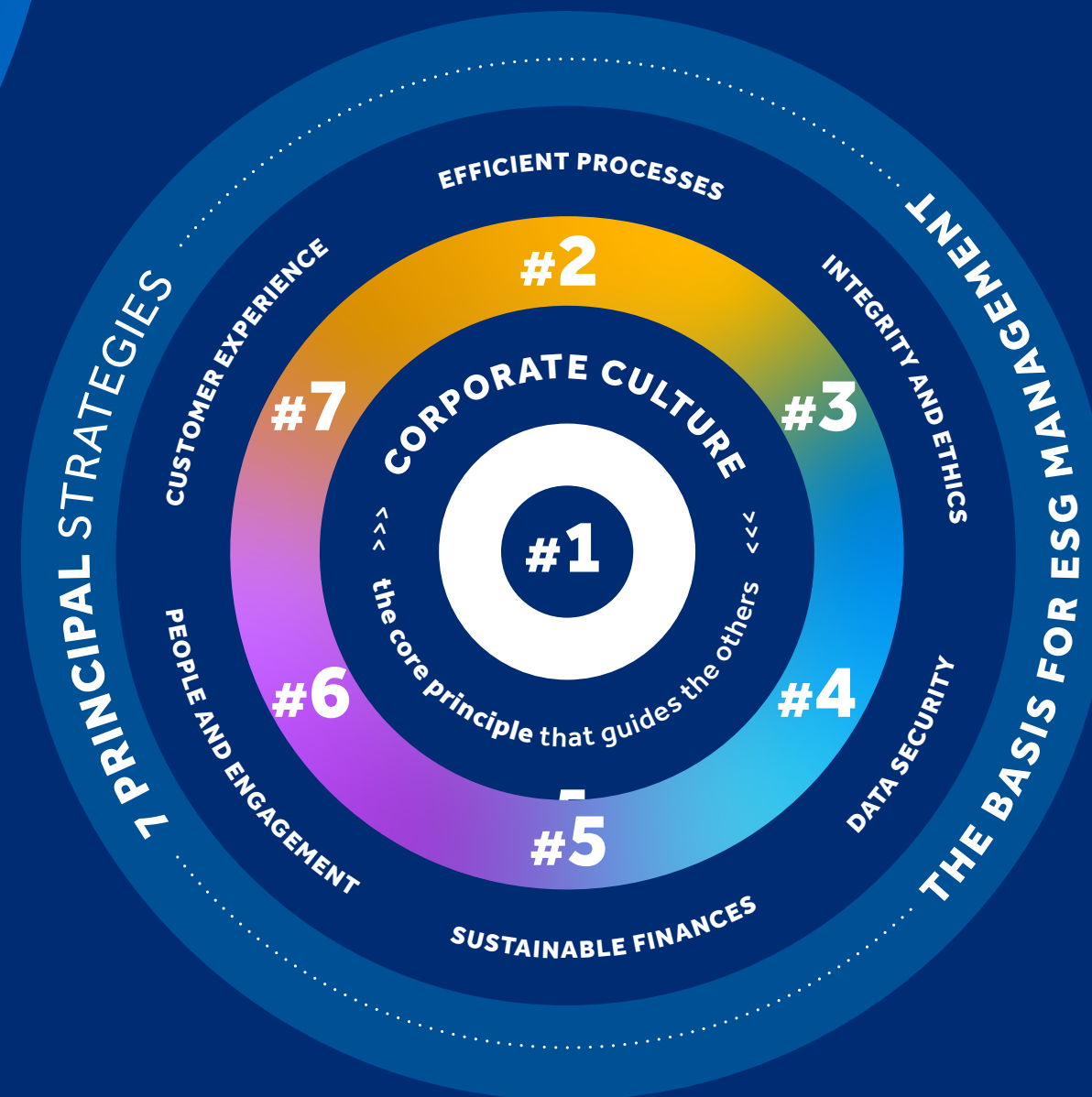
ESG management

At Unidas, environmental, social and governance (ESG) issues form an integral part of the business and help to guide the decisions. Good practices in these areas are always on the agenda, and have come to form a part of a large-scale corporate project: the ESG Management Program. Under this program, the company embraces seven strategic principles and implements continuous actions to achieve the targets established for 2028.

To help in fulfilling the strategy established for the next four years, the ESG Management Program has a management commission and six working groups made up of representatives from different areas of the company: Personnel; Efficiency; Information Security; Governance; Customer Experience; and Finances. In 2024, the Program will be taking an increased presence amongst the employees so that the targets are fulfilled and adopted by all the service teams.

STRATEGIC PRINCIPLES

The seven strategic principles of the ESG Management Program include defined commitments, ambitions, and targets, and are intrinsically related to the United Nations' (UN) Sustainable Development Goals (SDGs).



1 PEOPLE AND ENGAGEMENT

Commitment: To encourage a culture of inclusion in our team, contributing to the construction of opportunities for the reduction of inequalities.

Ambitions: To expand the presence of women in our workforce and in positions of leadership, as well as include more professionals with disabilities and people aged over 50 in the team.

Targets: **1)** 25% of operational positions and 50% of leadership positions occupied by women by 2028; **2)** 5.5% of professionals with disabilities and 19% of professionals aged over 50 by 2028.



2 SUSTAINABLE FINANCES

Commitment: To align the fund-raising and investments policies from an ESG perspective.

Ambitions: To achieve eligibility for the raising of financial resources with the ESG seal (e.g.: green funds, social funds, SLB). Define the implementation of an investment model for ESG projects.

Targets: To conclude the program by the end of 2028.



3 CUSTOMER EXPERIENCE

Commitment: To develop and transform the customer experience in the use of assets for a long-term, sustainable model.

Ambitions: **1)** To establish a fleet (light and heavy-goods vehicles) powered by clean energy; **2)** To achieve a Net Promoter Score (NPS) classification that keeps us in the zone of excellence and guarantees services that are better in terms of quality, efficiency and sustainability; **3)** To provide and encourage best defensive driving practices amongst Fleet customers for greater safety on the roads.

Targets: **1)** Three thousand units by December 2028; **2)** To establish a Unidas NPS of more than 75% by December 2028; **3)** 50% by 2028.



4 EFFICIENT PROCESSES

Commitment: To reuse the solid waste generated by the company and its operational suppliers, with shared environmental, social and economic value creation for the communities in which we operate and for the organization itself.

Ambitions: **1)** To reuse the recyclable solid waste generated by the company with environmental, social and economic benefits; **2)** To reuse the used tires and scrap metal generated by Unidas' outsourced mechanical workshops, providing sustainable benefits; **3)** To use renewable energy in Unidas' operations.

Targets: **1)** 90% by 2028; **2)** 30% by 2028; **3)** 75% by 2028.



direção ESG
EQUILIBRAR, SER E GUIAR

5 GOVERNANCE

Commitment: To adopt the best corporate governance practices, prioritizing transparency before our stakeholders and the market.

Ambitions: **1)** To ensure the effectiveness of the integrity and ethics pursued by Unidas employees; **2)** To perform corporate and operational risk evaluations and implement the corresponding control mechanisms; **3)** To implement and monitor integrity and ethics control actions during the effective periods of the service provider contracts.

Targets: **1)** 100% by 2028; **2)** 100% by 2028; **3)** 100% by 2028.



6 CYBER SECURITY

Commitment: To develop maturity in cyber-security actions integrated with the sustainability of the business.

Ambitions: **1)** To continuously evolve the NIST framework used to gauge cyber-maturity and data protection; **2)** To increase the resilience and availability of the operations with business continuity management (BCP) plans for critical corporate systems; **3)** To increase awareness and the degree of preparation of employees and partners in relation to cyber-security and digital fraud.

Targets: **1)** NIST 3+ maturity scoring for more data security and protection by 2028; **2)** Implementation of BCP at level 8 for critical systems by 2028; **3)** 100% by 2028.



7 CORPORATE CULTURE

Commitment: To promote and encourage the effective practice of ethical and sustainable management by the organization's senior management.

Ambitions: **1)** To promote an ethical, sustainable and upstanding corporate culture amongst Unidas Collaborators; **2)** To implement the ESG performance and skills evaluation methodology for eligible employees.

Targets: **1)** To achieve a position amongst the 50 best companies in the Great Place to Work (GPTW) ranking by 2028. **2)** 100% by 2028.



TO BALANCE BE AND GUIDE

E

quilibrium in the efficiency that drives us, with environmentally-focused programs.

S

ynergy unites us, with initiatives focused on people and the generation of value.

G

uidance of the management that inspires us, through administration programs focused on ethics, compliance and data security.compliance.

direção **ESG**
EQUILIBRAR, SER E GUIAR



Definition of the material topics GRI 3-1, 3-2

The **materiality matrix** guides Unidas' ESG Agenda

A new materiality matrix was developed at the beginning of 2024, which has been adopted for the drafting of this report in line with Unidas' scope of activity and strategic objectives.

The matrix works as a guide for Unidas in relation to ESG topics and initiatives that involve the publics with whom we have relations.

The definition of the topics underwent **five stages**:

- 1 Definition:** objective, scope and tools to be used;
- 2 Identification:** mapping of the publics and impacts of the organization;
- 3 Prioritization:** studying stakeholders' perceptions;
- 4 Analysis:** investigation of the results and creation of the matrix;
- 5 Validation:** presentation of risks and opportunities to the leaders.

The 5,452 participants included the company's own employees and Board of Directors, shareholders and investors, customers, business partners, local communities, the third sector, suppliers and service providers.

With individual interviews, focus groups and online consultations, the process gauged all the materiality analysis axes, considering socio-environmental and financial impacts, as well as their relevance to the stakeholders.

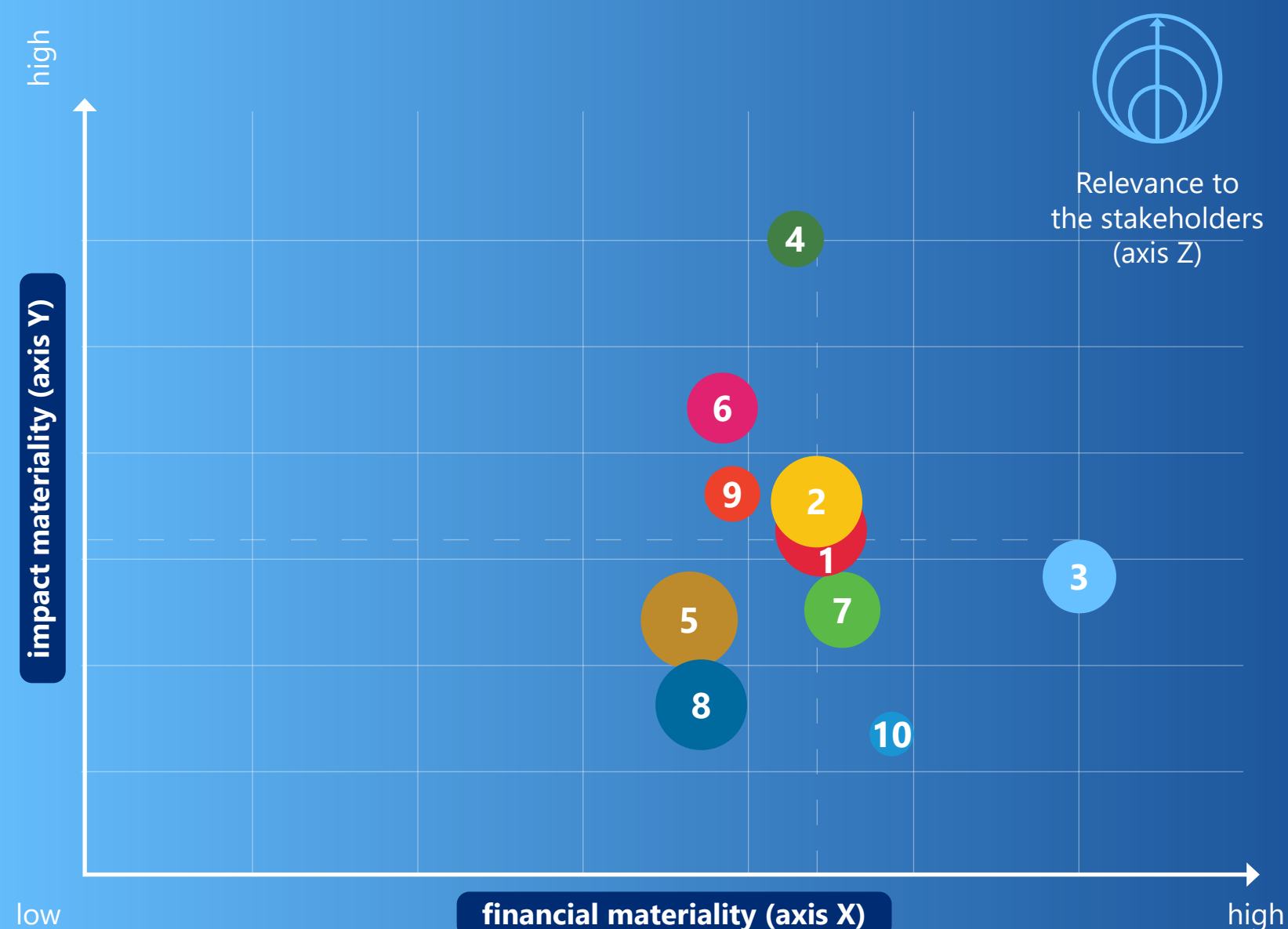
From a total of 21 topics and their most pressing risks, impacts and points of relevance, ten were prioritized and approved to create the current list, maintaining the nine from 2023 and including one more: Diversity, inclusion and equity. The topics were also related to the SDGs and the Global Reporting Initiative's (GRI) management and performance indicators.



5,452

people contributed to defining the materiality matrix

Unidas' materiality matrix



- 1 Customer relations and experience
- 2 Ethics, integrity and compliance
- 3 Privacy and data security
- 4 Decarbonization and climate risks
- 5 Safety, health and wellbeing of employees
- 6 Diversity, inclusion and equity
- 7 Innovation and technology
- 8 Quality and safety of the product and service
- 9 Management of the supply chain and partners
- 10 Government relations and regulators
































DOUBLE MATERIALITY

The matrix follows the concept of double materiality, a methodology that is based in three axes:

Axis X - Financial materiality: addresses the financial risks and impacts on the business, as well as their likelihood and magnitude. The investigation is performed from the perspective of analysts (Executive Board, shareholders, market analysts and capital providers).

Axis Y - Materiality of the socio-environmental impact: presents the principal positive and negative social and environmental impacts of the business. Evaluates the magnitude, real/potential manageability, responsibility and reversibility. The engagement is performed by internal specialists and by a consultancy specialized in sustainability (rpt.estratégia).

Axis Z - Relevance for the stakeholders: addresses the perception of the impact amongst Unidas' stakeholders (business partners, consumers, customers, employees and other workers, local communities, shareholders, investors, suppliers, unions and vulnerable groups) complementing the process to consolidate the evaluation.

Material topics	Description	GRI Disclosures	SDGs
 1. Customer relations and experience	A commitment to transparency in customer relations, prioritizing safety and offering valuable solutions that ensure their satisfaction	417	 
 2. Ethics, integrity and compliance	Accounting transparency, compliance with regulations, laws and anti-corruption practices, and promotion of the code of conduct and ethical attributes in the organizational processes and combating of anticompetitive and bribery practices	201-1, 205-1, 205-2, 205-3, 206-1	
 3. Privacy and data security	Safe management of the collection, retention and use of sensitive and confidential data when using the website and application, ensuring personal data-security and privacy in the use of the information, in compliance with the General Data Protection Law (LGPD)	418-1	
 4. Decarbonization and climate risks	Management of the greenhouse gas emissions arising from the business, including the burning of fossil fuels by our own fleet and for the generation of energy, amongst others; management of risks and opportunities connected to climate change	302, 305	  
 5. Safety, health and wellbeing of employees	Guaranteeing the wellbeing and health of the worker through management of the organizational environment, whilst caring for the mental and physical health and safety, as well as the physical health of the employees, outsourced workers and their families	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	
 6. Diversity, inclusion and equity	Guaranteeing equality and promotion of inclusion in terms of color/race, gender, age, regional origin, people with disabilities, sexuality, whilst also ensuring a plurality of opinions	405, 406	  
 7. Innovation and technology	Investment in innovation allowing for the ability to adapt to new market scenarios and trends. Green IT, clean technologies	-	  
 8. Quality and safety of the product and service	Management and investment to guarantee the safety and high quality of the services and products delivered by the company, including assistance and logistics. Promotion of clear, open and transparent communication with customers, in line with the expectations of the services. Management of complaints, meeting customers demands to ensure their loyalty and satisfaction.	417-3	
 9. Management of the supply chain and partners	Demand, control and monitoring, and development of suppliers and partners, including socio-environmental criteria, both in hirings and throughout the operation	204, 308, 414	   
 10. Government relations and regulators	A relationship based upon the defense of collective interests and social wellbeing, through proactive actions that promote advancement of the causes supported by the company	-	 

Our commitments 2024 - 2028 ESG Management x Material topics

To encourage a culture of inclusion in our team, contributing to the construction of opportunities for the reduction of inequalities

6

To develop and transform the customer experience in the use of assets for a long-term, sustainable model

1

4

7

8

To adopt the best corporate governance practices, prioritizing transparency before our stakeholders and the market

2

9

To develop maturity in cybersecurity actions integrated with the sustainability of the business

3

To effectively promote and encourage the practice of ethical and sustainable management by the organization's senior management

2

10

Topics without a clear connection to the commitments

5

Stakeholder engagement

GRI 2-29

Unidas engages with different groups of stakeholders, including business partners, consumers, customers, employees and other workers, local communities, shareholders, investors, suppliers, unions and vulnerable groups. This occurs by means of transparent communication, involvement in the decision-making, corporate social responsibility, sustainability reports, training and awareness-raising.

This relationship allows for the identification of real and potential impacts and definition of preventive and mitigating responses to negative impacts. The construction of long-lasting relationships, improvement in decision-making, management of risks and opportunities, promotion of innovation and sustainability, construction of the brand's reputation and image, attention to investors' demands, resolution of conflicts, and compliance with regulatory requirements are also included in the scope of stakeholder engagement.

Institutional commitments

GRI 2-28

At Unidas, we assume institutional commitments aimed at promoting sustainable development and positive transformations by means of associations, movements and partnerships.

Ethos Institute: this institution, of which Unidas is a member, mobilizes, raises awareness, and helps companies to manage their business in a way that is socially responsible, making them partners in the construction of a fair and sustainable society. The company is also a signatory to the Business Pact for Integrity and Fighting Corruption.

Rede Brasil - part of the UN's Global Compact: promotes corporate sustainability by means of ten principles covering human rights, labor, environment and anti-corruption, as well as the Sustainable Development Goals (SDGs).

Social Investors Network (RIS): the RIS organizes, supports and promotes private social investments in the region of Paraná, providing mutual support to strengthen organizations and people who work in the sector on behalf of the communities in the state.

HR directive: an initiative that involves a development agenda run by the Lapidus Network

consultancy. Human Resources directors and vice-presidents of 20 large companies based in Curitiba and the surrounding region.

'Na Mão Certa' program: an initiative of Childhood Brasil, an organization created by Queen Silvia of Sweden in 1999. The 'Na Mão Certa' program, launched in 2006, raises awareness and mobilizes people, companies, governments and civil society organizations, with the aim of forming a Circle of Protection for the prevention and tackling of the sexual exploitation of children and adolescents (SECA)

throughout the country.

MEX Brasil – Women Executives: a group of women executives and entrepreneurs in Curitiba holding management positions, established as a business alliance for the development of women.

Other associations that Unidas supports: National Association of Vehicle Rental and Fleet Management Companies (Anav); the Brazilian Association of Business Communication (Aberje); and the Brazilian Automobile Rental Association (Abla).



HR directive - Curitiba office/PR

Compartilhe o orgulho
de ser Unidas com foto
na Conexão U e LinkedIn
com a hashtag

#a gente
O FUTURO

Our governance

Directors - Meeting
of Unidas leaders



Presentation

Our essence

Our governance

Our business

Relationship with the environment

Our people

GRI Annex

GRI Summary

Credits



Management and leadership

Unidas has established transparency in its relationship with its stakeholders and with the market as a central pillar for its corporate governance. The evolution of the business is guided by respect for the law, ethics and integrity in both the internal and external relations.

The company pursues best governance practices, prioritizing investment in people, innovation, technology and sustainability - forming part of the targets established in the ESG Management Program.

All the commissions are constantly being trained, as is Unidas' middle management. The evaluation of their performance is coordinated by the Personnel Board, which also takes care of this process for the company's directors.

The Board's evaluation procedure includes the members evaluating themselves, analysis by peers,

interviews and development of individual plans. Performed independently, the evaluation has paved the way to a number of measures, including changes in the organizational practices, a review of policies and strategies, implementation of a training and development program, intensification of stakeholder engagement, and changes in the make up of the Board of Directors. [GRI 2-18](#)

The Board of Directors is evaluated annually in relation to its effectiveness in supervising the impacts on the economy, environment and people. It receives news on critical concerns within the organization. Performed in different ways, this can include anything from periodic reports and presentations, and formal meetings, to strategic analyses and business plans, reviews of legal and regulatory affairs, and communication of crises and emergencies, amongst others. [GRI 2-16](#)



Strategic Planning

At Unidas, strategy is the path taken to overcome challenges and achieve success. With an eye on the future, the ESG criteria are connected to the business, whilst good governance practices prioritize investments in people, innovation, technology and sustainability. In 2023, Unidas' strategic planning defined the path to be taken through to the 2028 cycle and was developed with support from a specialist consultancy.

Constructed collaboratively, involving the Executive Board, Employment Board, executive managers and other administrators at Unidas, the document has defined the priorities, targets and objectives for the different lines of operation and business areas. The next steps are planned to take place in 2024, with disclosure taking the form of an internal campaign focused on 'We Make the Future, and the Meeting of Leaders and Business Convention'.

Hélcio Tessaro, Executive Director of Personnel





Governance structure in 2023

The structure that enables clear actions in corporate governance and in the socio-environmental sphere is made up of the following bodies: Board of Directors, Statutory Board, Executive Board, Ethics and Integrity Commission, Cyber Risks and Data Privacy Commission, and the ESG Commission. The commissions

perform critical roles in the supervision of the different aspects of Unidas' operations, guaranteeing adherence to internal policies, codes of ethics and conduct, and contributions to the sustainability reports and other publications. [GRI 2-9](#)

Unidas' governance involves various bodies which **supervise the initiatives implemented**

BOARD OF DIRECTORS


GRI 2-10, 2-11, 2-12, 2-13, 2-17


The highest governing body is composed of a minimum of three and a maximum of nine members, who perform mandates that vary between one and two years, with reelection possible. The Board guides the conducting of the Company's business and the ESG Agenda, approving the budget, policies, and strategic and expansion plans, defining the mission and values, calling the General Assembly, and electing and dismissing statutory directors, as well as determining their duties. In addition to this, the Board delegates responsibility for the management of the impacts to the CEO.

The nomination of the members of the Board of Directors should follow criteria of alignment and commitment to the company's values and culture, and have an up-standing reputation, whilst they should not hold positions in competitor companies nor executive positions in Unidas itself, there should be no conflicts of interest, and all legal and statutory requirements should be followed.

To develop the collective knowledge, skills and experience of the members in relation to sustainable development, the parent company Brookfield organizes training sessions aligned with the company's sustainability targets and ambitions. Coordinated by the Personnel department, which identifies the specific needs of each director, the topics addressed are diversity and inclusion, leadership development, climate issues, sustainable finance, efficient processes, governance and a corporate culture.

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

 **Alexandre Honore Marie Thiollier Neto**
Chairman of the Board of Directors

 **Henrique Carsalade Martins**
Vice-Chairman of the Board of Directors

 **Patrick Magalhães von Schaaffhausen**
Board Member

 **Rafael Thor de Moura Rebelo Rocha**
Board Member

 **Serge Toppjian**
Board Member



The Board **guides the conducting of the company's business and the ESG Agenda**, amongst other attributes

STATUTORY BOARD

This is Unidas’ institutional representative, contributing to putting the plans developed into practice. It ensures fulfillment of the Bylaws, and the decisions taken by the General Assembly and the Board of Directors. It is made up of a minimum of two and a maximum of five members, necessarily including the CEO, and an Officer of Finance and Investor Relations. The members have mandates of two years with reelection possible.




EXECUTIVE BOARD













Nominated by the CEO, the Executive Board is responsible for conducting the business of the company together with the Statutory Board.

UNIDAS LOCAÇÕES E SERVIÇOS S/A

-  **Cláudio José Zattar**
Chairperson
-  **Carlos Augusto Moreira**
Executive Director of Finance and Investor Relations
-  **Laura Rymza Barbosa**
Executive Director of Legal Affairs, Compliance and Internal Controls
-  **Manuel Messias Rodrigues da Silva**
Executive Director of Commercial Fleets

UNIDAS LOCADORA S/A

-  **Cláudio José Zattar**
Chairman
-  **Carlos Augusto Moreira**
Executive Director of Finance and Investor Relations
-  **Laura Rymza Barbosa**
Executive Director of Legal Affairs, Compliance and Internal Controls
-  **Paulo Alexandre Chequetti da Rocha**
Executive Director of Rent a Car

-  **Cláudio José Zattar**
Chairman
-  **Alexandre Rodrigues**
Executive Director of Operations
-  **Alexei Korb**
Executive Director of Technology and Innovation
-  **Antônio Cândido de Carvalho Guerardi**
Executive Director of Marketing
-  **Carlos Augusto Moreira**
Executive Director of Finance and Investor Relations
-  **Flavio Custódio Teixeira**
Executive Director of Pricing
-  **Hélcio Tadeu Tessaro**
Executive Director of Personnel
-  **Laura Rymza Barbosa**
Executive Director of Legal Affairs, Compliance and Internal Controls
-  **Lucas Barboza**
Executive Director of Supplies
-  **Manuel Messias Rodrigues da Silva**
Executive Director of Commercial Fleets
-  **Paulo Alexandre Chequetti da Rocha**
Executive Director of Rent a Car
-  **Paulo Eduardo Sorge**
Executive Director of Used Vehicles

The commissions are multi-disciplinary working groups that guide priority topics

GENERAL MEETING

The General Meeting has the power to nominate and dismiss the members of the Board of Directors, as well as establish the remunerations of the board members and statutory directors. Its autonomy allows it to alter the company's Bylaws, decide upon transformations, mergers, incorporations, inclusion of the Company's shares by another legal entity, spin-offs, dissolution and liquidation, as well as alter the capital stock, whenever pertinent.

Each year the body inspects the administrators accounts, examines and votes on the financial statements, the allocation of net income, and the distribution of the company's dividends. It also approves the monetary adjustment of the company's capital stock and elects the administrators and the members of the Fiscal Council, whenever necessary.

ETHICS AND INTEGRITY COMMISSION

Made up of representatives of Unidas and Brookfield, the commission outlines the company's compliance policies, and supervises and decides upon the investigations of accusations of irregularities.

It is made up of the CEO of Unidas and the Chairperson of the Ethics and Integrity Committee, the Executive Director of Legal Affairs, Compliance and Internal Controls, and the Executive Directors of Personnel, Finance and Investor Relations, the Director of Compliance at Brookfield, the Auditing Director at Brookfield, and members of the Board of Directors of Unidas. The members meet on a quarterly basis and at extraordinary meetings whenever necessary.

CYBERNETICS AND DATA PRIVACY COMMISSION

To keep the strategic areas preserved, the company adopts the best cybersecurity practices which, in 2023, experienced a significant evolution in their structuring. The Cybernetics and Data Privacy Commission holds quarterly meetings to review the measures taken based upon the results presented by the areas of Information Technology and Legal Affairs, responsible for the Cyber Risks and Data Privacy Program.

ESG COMMISSION

This commission is responsible for defining the ESG objectives and targets and implementing and supervising the Company's strategy in this area, whilst also empowering the leaders of the working groups on the development of the associated initiatives. It also periodically reviews the targets based upon the business plan and the budget. With the necessary independence authorized by the company, it aims to fulfill the objective established in the ESG Management Program, which includes dozens of actions connected to the environment, social and governance aspects that are to be implemented by 2028.

The Commission is led by the Chairperson of Unidas, with the permanent involvement of the executive directors of a number of commercial areas, such being: Fleets, Finances and IR, Personnel, Legal Affairs and Compliance, Operations, Technology and Innovation, Marketing, and Rent a Car, as well as the manager responsible for the company's ESG Program. The monthly meetings include the presentation of the results obtained and evaluation of the forthcoming actions involved in the ESG Management Program.



Risk management

Unidas has adopted permanent measures designed to identify and mitigate risks related to its business and stakeholders. Internal evaluations as well as others together with external consultancies are performed to map risks and outline preventive measures on issues such as: bribery, corruption and money laundering; conflicts of interest, facilitation payments and the obtaining of undue advantages; and image and reputation.

The company has internal controls and undergoes external audits, reviews and constant monitoring to check the fulfillment of good practices. The company also encourages its employees to report anti-ethical or illegal conduct to their immediate superior, the Compliance Department, or the Ethics and Integrity Committee, or through the Confidential Hotline.

There are also proactive regulations on relationships focused on public officials and the handling of official documents, that include the monitoring of changes in legislation, fiscal transparency, regular internal auditing, adherence to regulations and specialist consulting.

The Unidas management periodically monitors the factors that could have an adverse impact on the company's business, operations and financial situation. The company has adopted procedures that should be observed in the risk management process, as a means of allowing the identification, evaluation, handling, monitoring and timely communication of the risks inherent in Unidas' activities and which could affect the achievement of its strategic objectives and the undertaking of its business. These procedures are coordinated by the Finance, Risks and Internal Controls, and Compliance departments, which answer to the company's Executive Board. Monitoring is performed on a weekly basis and a report is made periodically to the Executive Board and the Board of Directors.

Unidas is constantly improving its internal controls monitoring the efficiency of its processes. As such, any defects that are identified in the controls are closely evaluated, in order for the proper corrective measures to be taken and for the internal controls to be able to guarantee the integrity of the company's financial and operational information.



Curitiba office/PR

Unidas has **internal controls and external audits** to monitor and improve its risk management



Rio Brilhante operation/MS

Unidas' tax strategies have to be connected to sustainability initiatives

RISKS AND FISCAL STRATEGY

GRI 207-1, 207-2, 207-3

The Executive Board and the Board of Directors are the governing bodies responsible for ensuring the compliance of the company's tax strategy, which is integrated by means of evaluation of tax risks, training sessions and business processes.

The company also undertakes due diligence procedures for the purchase and sale of assets, mergers and acquisitions, as well as a rigorous process for the contracting and signing of agreements with suppliers and customers, amongst other types of operation.

The tax risks related to the activities are also observed, thereby guaranteeing that the tax strategies are connected to sustainability. The encouragement of the teams that support the business areas and the continual improvement of the processes and methodologies are other initiatives designed to ensure maximum efficiency.

Unidas has adopted a collaborative approach to sector associations as a means of contributing to the simplification of the tax system and improvements in legal security. The approach to, and actions involving, advocacy, for example, are handled directly by Anav (National Association of Vehicle Rental and Fleet Management Companies) and Abla (Brazilian Association of Automobile Rental Companies).

In order to address all concerns and position itself correctly in relation to the feedback from those stakeholders which directly influence the tax approach, the tax strategy and tax practices, Unidas has implemented a number of initiatives. A review of the internal policy, improvement initiatives, enhancement of transparency, a commitment to responsible practices, and strengthening of the brand image were some of the principal actions undertaken in 2023.

To ensure that the financial statements are drafted in accordance with the practices adopted in Brazil, internal processes are followed which involve the entire management team, with the aim of providing guarantees for the accounting and financial information, as well as ensuring that they are drafted in accordance with currently applicable accounting practices and principles.

These internal controls have been developed to ensure the proper recognition of the accounting entries of revenues, costs and expenses under the accrual basis

accounting system. The entire computer system is integrated, from production through to the registration of the revenue, with the principal objective of guaranteeing that all the company's operations are recorded.

Furthermore, in 2023, the company underwent its first year of adapting the internal controls system to the requirements of the Sarbanes-Oxley Law ("SOx Law" and "SOx Program", respectively. Compliance with the SOx Law has resulted in an environment that is even more effective in relation to the disclosure and emission of the company's financial reports.

Privacy and data security

GRI 3-3

Unidas is guided by the best actions of the National Institute of Standards and Technology (a global standard that gauges the maturity of organizations' information security management systems) to ensure protection against cyber threats and hacking.

The company's Information Security Policy guides and establishes the standard of information security, providing the behavioral guidelines for Unidas' employees, outsourced workers and service providers in the proper and safe use of information resources, as well as the responsibilities and duties of all those involved in the company's activities. All the guidance contained in this document aims to preserve the three basic aspects of security: confidentiality, integrity and availability.

As well as the Policy, Unidas has a set of regulations and procedures related to information security and to the privacy and protection of personal data, designed to provide guidance on the conditions of use

of information technology resources and ensure that all our employees and third parties comply with the General Personal Data Protection Law (LGPD), n°. 13,709/2018.

In 2023, the company managed to increase its cyber maturity and strengthened all of its information security controls. This has provided the environment with more cyber resilience and led to the prevention of reputational or financial losses.

To prevent or mitigate any potential negative impacts (that were not identified in 2023), the company has implemented an Annual Cyber Security program,

focusing on cyber risks and monitoring the maturity in accordance with the standards of the National Institute of Standards and Technology (NIST). The Cyber Risks Security Commission meets on a quarterly basis with monthly reports being sent to the Technology Board. The objectives and targets are measured using indicators based upon the NIST standards, achieving a score of 2.31, which is considered to be higher than the global average for car rental companies, attesting to the effectiveness of the measures.

In relation to our business partners and service providers, we conduct an evaluation of information security risks, which prevents cyber interruptions and

incidents with financial, operational, reputational, legal or regulatory effects. The Business Continuity Program puts the advances into practice with a focus on compliance of the processes to ensure that the procedures are successful and identify opportunities for continued improvement.

The prevention or mitigation of potential negative impacts is performed by means of the Annual Information Security Management Plan. The company has specific key performance indicators (KPIs) to gauge the effectiveness of the actions implemented. In 2023, there was one complaint from a third party concerning a violation of privacy, which was duly analyzed by the organization. It was ascertained that no leaks, thefts or losses of customer data had occurred during the period. [GRI 418-1](#)



Our Information Security Policy is **founded on confidentiality, integrity and availability**

Laura Barbosa, Executive Director of Legal Affairs, Compliance and Internal Controls



Ethics, integrity and compliance

GRI 2-15, 2-23, 2-24, 2-26, 3-3

Unidas has a well-founded Integrity Program, with different initiatives that keep its business truly sustainable. This ethical stance and compliance with laws and regulations were recognized in 2023 with receipt of the Pro-Ethics Company award. Presented by the Federal Comptroller General (CGU), this award is made to companies that adopt measures that prevent, detect and correct acts of corruption and fraud in their management.

The Integrity Program operates on the following pillars: support for the senior management, evaluation of risks, the code of conduct and compliance policies, internal controls, training and communication, complaint hotlines, due diligence and monitoring. It follows the stipulations of the Anti-Corruption Law (n° 12,846/2013) and contains policies, regulations and the Code of Professional Ethical Conduct, that clearly defines the principles to keep us on an upstanding and transparent path. The Code allows us to detect

and remedy any irregularities, acts of fraud or potential illegal acts within the company, and prevent acts of corruption.

The incorporation of the policy commitments is supervised by members of the senior management, who demonstrate their support and engagement by means of communications, and participation in training and meetings. The company delegates responsibilities for the implementation of the commitments at different organizational levels, establishing clear targets, identifying the hierarchical levels involved, and attributing responsibilities in line with abilities and skills.

The promotion of strong ethical conduct amongst suppliers and service providers, that is crucial for maintaining healthy and fair commercial relations, as well as accounting transparency and compliance with regulations and laws, that are essential for

maintaining our customers' trust, are commitments that are integrated into the organizational, policy and operational strategies.

Numerous mechanisms are made available for clarifying doubts on the implementation of responsible policies and practices. Amongst them are training sessions, manuals and documentation, e-learning platforms, sharing of best practices, complaint, mentoring and counseling mechanisms, and the contracting of external consultancies.

Furthermore, the Compliance department performs a fundamental role in providing essential guidance for the promotion of responsible business conduct. Compliance Week, held in September 2023, involved a sizable participation of employees, provided different activities, discussion groups and talks designed to reinforce and reiterate issues such as integrity, ethics and transparency.

Other advances in this area in 2023 were the updating of 13 compliance regulations, and the launch of the 'Compliance TOPdesk', a system by means of which employees can send in requests. What had previously been done by e-mail can now be tracked with the new platform, which also records the history of requests, including guidance, and approval of regulations, amongst others.



306
reports, of which 180
were investigated and
closed, with 126 being
sent for investigation

The main tools of the Integrity Program are detailed below:

UNIDAS CONFIDENTIAL HOTLINE

The Unidas Confidential Hotline is open to receive reports and accusations of behavior that goes against the Code of Ethical Conduct, and the company's norms, policies and procedures, as well as the applicable laws, norms and regulations. Managed by an outsourced, independent company, this is a resource by means of which the reporting person can remain anonymous and all accusations are treated confidentially. [GRI 2-25](#)

The Internal Auditor and the Compliance and Personnel departments investigate all the cases, with support being provided by external advisors for some of them, and monitoring by the Ethics and Integrity Commission.

Those cases considered to be more serious, such as those involving fraud, are brought to the attention of the Company's controlling shareholder and receive their own internal corporate audit. In 2023, the channel received 306 reports, of which 180 were investigated and closed, with 126 being sent for investigation.



Contacts for Unidas Confidential Hotline:



Tel:
0800 591 2794



Email:
unidas@canalconfidencial.com.br



Website:
canalconfidencial.com.br/unidas

CODE OF PROFESSIONAL ETHICAL CONDUCT

The Code guides the employees on the importance of maintaining ethical principles in the work environment and in the relationship with stakeholders, being one of the instruments employed to prevent and mitigate conflicts of interest involving executives and employees, with the aim of ensuring integrity and transparency in the operations. It also provides guidance on how to proceed in the event of suspected violations of conduct.

NON-RETALIATION AND MANAGEMENT OF CONSEQUENCES POLICY

This document registers the company's commitment to maintaining an environment in which people can report possible violations of the Code of Professional Ethical Conduct, and the company's regulations, policies and procedures, as well as any applicable law, norm or regulation, without fear of suffering any type of reprisal or retaliation. The document also establishes principles for the management of consequences in response to violations.

ANTI-BRIBERY AND ANTI-CORRUPTION POLICIES

With applicable content of which all the employees are aware, regardless of their position or function, as are the third parties with which Unidas has a contractual relationship, this Policy ensures that everyone complies with the requirements set forth in the Anti-bribery and Anti-corruption Laws. The document provides the proper tools for identifying risk situations, possible undue payments and how to proceed in such cases.

The operations are evaluated in terms of risks of corruption in processes that include the identification of high-risk areas, assessment of third parties, analysis of policies and procedures, ongoing reviews and evaluations, amongst other actions. During the reported period, of all the 152 operations that were covered, there were no public or confidential legal processes related to this subject against either the organization or individuals on the team. [GRI 205-1, 205-3](#)



152
operations
covered

REGULATION OF CONFLICTS OF INTEREST AND COMMITMENT TO CONFIDENTIALITY

This Regulation identifies and manages possible (real or potential) conflicts of interest between the company and employees arising from their relationship with individuals or companies which conduct business with Unidas, or exercise activities that are similar to the company's objective or its business with third parties.

The document also aims to safeguard the company from liabilities resulting from the undue disclosure of confidential information that the employees come to have contact with due to their position in the workforce or the activities performed.

SUPPLIERS' CODE OF ETHICAL CONDUCT

This is the Code that establishes the responsibilities and attitudes that should guide the ethical and socio-environmental conduct required concerning the actions and relationships involved in the provision/supply of services contracted with Unidas. It also makes public and reaffirms the company's zero tolerance approach to acts of corruption, harassment, discrimination and other illegal and/or unethical forms of behavior.

REGULATION OF RELATIONS WITH PUBLIC OFFICIALS AND THE HANDLING OF OFFICIAL DOCUMENTS

[GRI 3-3 Government and regulator relations](#)

This set of guidelines explains to the employees the behavior required in interactions with public officials and the handling of official documents. The company has a team specifically focused on monitoring the government regulations that could impact upon the operations, maintaining ethical communication with the regulatory bodies. Audits are conducted to check on compliance and make any necessary adjustments, whenever necessary, involving a review and restructuring of the internal processes.

Employees are provided with guidance on our **standards of moral and ethical conduct** as soon as they join the company

TRAINING SESSIONS AND DISCLOSURES

Unidas offers all the employees training connected to the Integrity Program. As soon as they join the company, the employees are introduced to the Code of Ethical Conduct, the Anti-bribery and Anti-corruption Policy, and the Regulations of Conflicts of Interest and Confidential Information, whilst they also receive guidance on their obligations regarding standards of moral and ethical conduct.

There is an annual recycling program, involving 96.69% of the target-public, with a revision of the three obligatory training sessions and specific training on the Regulations on Interaction with the Government and Gifts, Presents and Entertainment. These sessions are performed in hybrid form for new employees, whilst they are also obligatory for outsourced workers, performed in-person, reaching 100% of the target-public annually.

All outsourced workers also receive information on the Suppliers' Code of Ethical Conduct. Other themes included in the Integrity Program are addressed in specific training sessions that are held whenever necessary. We also provide training on the Data Privacy Law.

We also take great care to constantly provide information on Compliance Policies and Regulations, as well as promote internal campaigns and talks for the further dissemination of the culture of integrity.

our business

Imperatriz operation/MA



Presentation

Our essence

Our governance

Our business

Relationship with the environment

Our people

GRI Annex

GRI Summary

Credits



Operations and opportunities

Our portfolio of services and products meets the needs of different publics, providing mobility solutions for individuals and companies. Unidas aims to develop customized models for each operation, with the objective of achieving excellence in its customer services.



BUSINESS UNITS



With more than 170 stores throughout Brazil in 2023, Unidas Rent-a-Car is one of the biggest vehicle rental companies in the country. With the aim of simplifying our customers' lives and offering services that deliver practicality, the rental process is quick and efficient.

By providing a diverse and constantly updated fleet, Unidas provides complete solutions for any type of need, such as occasional rentals for short-term reservations, Unidas 'Mensal Mais', a service that is ideal for rentals of more than one month, and 'Unidas Driver', specifically for platform drivers. [GRI 2-2](#)



This is a service for companies looking for savings and efficiency in the management of outsourcing of trucks, and heavy machinery and equipment. With plans that include simple rental, or with maintenance and operation performed by specialist teams, the service is extended to numerous different sectors, including agribusiness, construction, electricity, forestry, intra-logistics, mining, highways, sanitation, and sugar and ethanol.



With more than 40 stores spread throughout Brazil, Unidas Used Vehicles is the right choice for anyone looking for a top quality used vehicle, be it light or heavy-goods, retail or wholesale.

A wide range of different brands and models are on offer, having undergone rigorous maintenance work, and including extended guarantees, and attractive and flexible financing conditions.



With customized services provided by a specialist team, Unidas Fleets offers solutions tailored to the specific needs for each customer.

The services range from simple rental to more complete packages, such as rental and maintenance, or rental, maintenance and operational management with support from qualified technicians.



The category that offers brand new cars on a subscription basis is suitable for those looking for mobility without having to buy a vehicle. It includes maintenance services, 24-hour assistance, protection against theft and damages, the 'IPVA' vehicle tax, licensing and other taxes.



A fleet of
118,000
vehicles



Technology strengthens the business

Unidas has a number of resources that increase the operational efficiency in the management of vehicles.

Telemetry: monitoring of a fleet that allows control over the drivability, maintenance completion, and automatic warnings of excessive speed, sudden braking, acceleration, and other functions.

Fuel management: administration of fueling transactions by means of a fuel card.

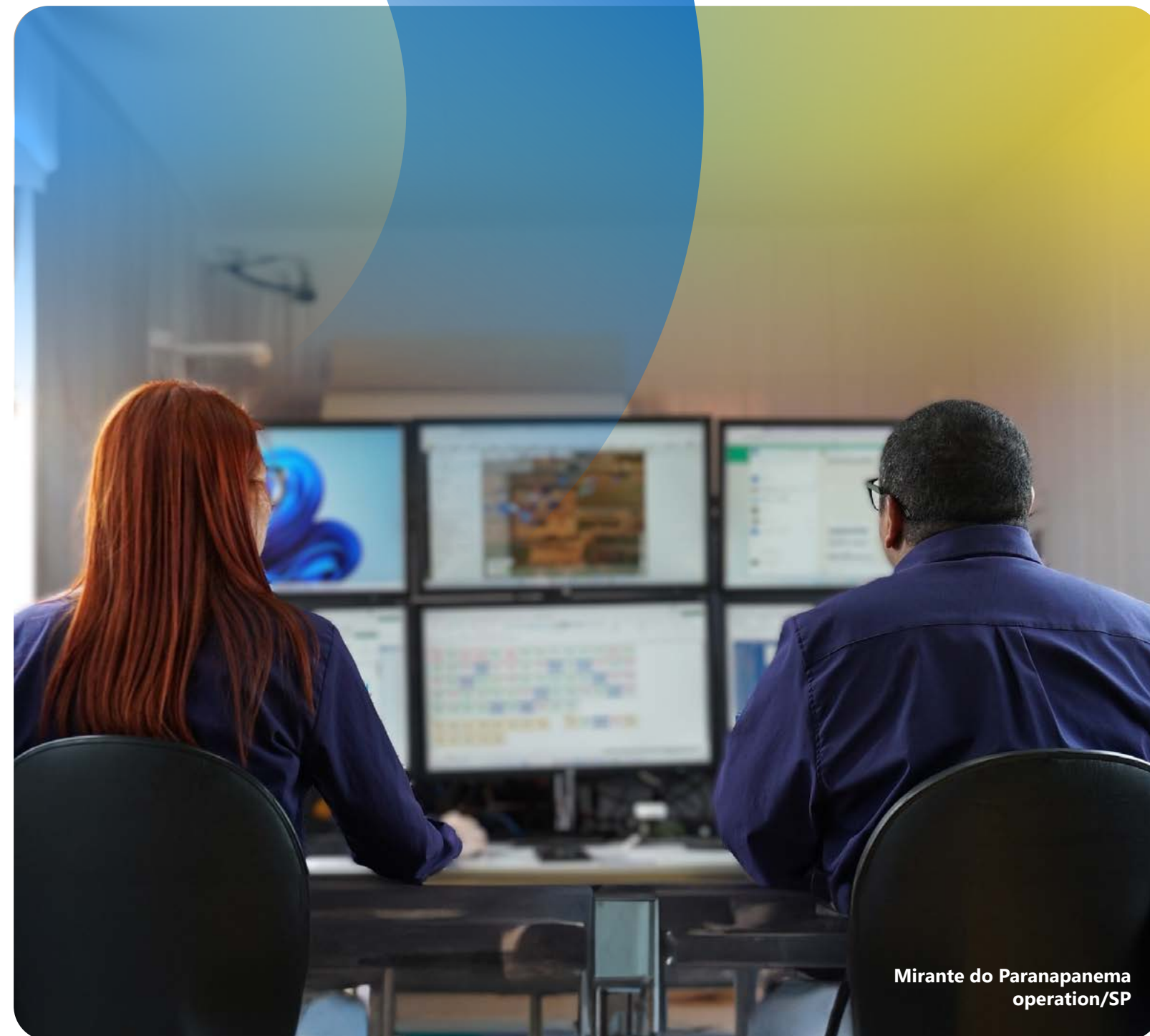
Customer portal: the assistance service includes resources such as return requests, approval of budgets, history of approved maintenance work, consultations and sending of documents.

Fatigue camera: this independently detects behavior that could possibly put the driver at risk, such as fatigue, cell phone use or cigarette smoking.

On-board camera recording by up to five cameras in the drivers' cabs, providing the individual with safety, and checking for irregularities

AVI: Automatic Vehicle Identification service for use at tollbooths and parking lots, thus allowing for time gains and security for the drivers.

360 Fleet: a system allowing consultation of fleet performance indicators, including data on fines, maintenance, telemetry and fuel management.



Mirante do Paranapanema operation/SP



Clients and suppliers

GRI 3-3 Customer relations and experience/Quality and safety of the product and service

Guaranteeing a top-quality experience is essential for Unidas to be able to build transparent and long-term relationships with its customers. The Net Promoter Score (NPS) surveys are, whenever possible, carried out with the customers involved in every transaction performed at the business units, be it contracting, delivery of vehicles, maintenance or sale of assets. The intention is to evaluate the probability of them recommending our services to others. As such, it is possible to identify opportunities to continue evolving. Unidas has more than 270 indicators designed to guide the decisions taken at the different business units and ended 2023 with a scoring of 77 in the surveys.

Amongst the real and potential impacts experienced in 2023 in terms of the customer relationship and experience, special mention should be made of the firm commitment to transparency, prioritizing safety and offering solutions that guarantee satisfaction. As such, it is necessary to increasingly involve the employees

as we strive for a truly great NPS. The team connected to Unidas Rent-a-Car, for example, vies for the 'Vavad' award (Sales + Service - Travel, Lunch and Money) and which, amongst other criteria, includes the obtaining of 82% in the NPS and MID, which is an upgrade on a rental, or in other words, the revenue that the employee generates through a higher class of sale which goes beyond the needs of our customers. In 2023, more than 260 employees and 35 stores received the award.

In relation to the quality and safety of the product and service, positive impacts were identified, including broad access to the product and services offered by the company, benefiting an economically diverse public, including owners of small businesses. On the other hand, the negative impacts show the increased number of processes, sanctions and legal and regulatory premises related to the democratization of services.



MORE THAN
270 performance

indicators designed to guide the decisions taken at the different business units



IN 2023, MORE THAN
35 stores

were awarded the 'Vavad'

In 2023, we launched **'Diária 27h Turbinada'**, offering up to three additional hours on the day the vehicle is to be returned

FACILITIES FOR THE CUSTOMERS

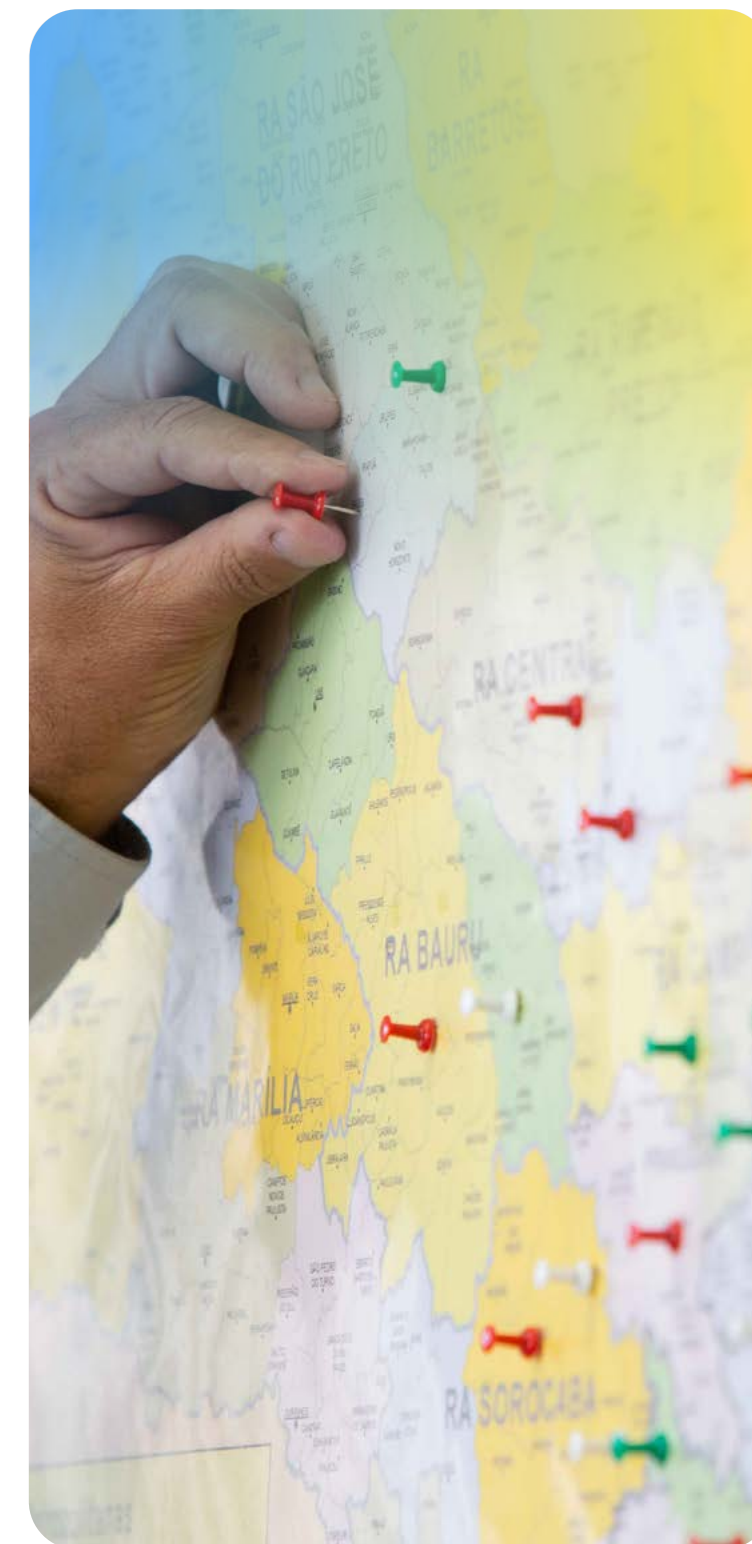
Unidas also aims to improve the customer experience by means of objective communications containing relevant content, as well as channels that simplify the processes to ensure agility and effectiveness in the services offered.

Unidas Rent-a-Car customers have access to the Unidas app, offering different facilities, such as online reservation and early check-in. Our loyalty program, meanwhile, called *'Unidas Sempre'*, transforms vehicle rentals into points that can be exchanged for free day rentals and other advantages.

In 2023, we added another service to our portfolio: *'Diária 27h Turbinada'*, which offers customers up to three extra hours on the day the vehicle is to be returned, thereby totaling 27 hours of rental. Another initiative saw the relaunch of *'Livre Empresas'*, a solution specifically developed for small and medium-sized companies. It allows subscriptions of up to ten vehicles in a way that is simple, accessible and fast.

With customers who travel overseas or potential foreign customers in mind, Unidas has formed a partnership with the Avis Budget Group. This means that it is now possible to rent a car from more than 10,000 stores in 180 countries, whilst foreign visitors to Brazil can easily rent a vehicle from one of Unidas stores.

Another partnership established in 2023 was with Veloe, providing a digital and automatic payment tag that makes tollbooth and parking lot payments easier. When purchasing a used vehicle from Unidas, the customer receives up to 12 months of maintenance services.



Directed calls

The Customer Experience team implemented the Audible Response Unit in 193 stores. This resource allowed for 50% of the calls received in 2023 to be directed to different departments such as the Reservations Center, Customer Services or 24h Assistance, reducing the pressure on the stores and providing more focus in customer service.

Amongst the functions of the system is the automation of the pre-authorization unblocking process (a deposit made on the customer's credit card when the vehicle is collected) for RAC customers, which reduces the number of calls by approximately 1,500 per month.



193stores

have the Audible Response Unit resource

PARTNER RELATIONS WITH SUPPLIERS

Unidas works with more than 5,000 suppliers based upon a relationship of partnership, trust and the sharing of non-negotiable values. The chain is divided into four large sectors: light vehicle assembly companies; heavy vehicles and equipment manufacturers and assembly companies; networks specializing in the maintenance of light and heavy vehicles; and different suppliers in the indirect procurement category. [GRI 2-6, 3-3](#)

As part of this relationship, the suppliers need to demonstrate values that are aligned with those of Unidas, which makes a careful selection, involving the prior mapping of risks. The agreements contain clauses relating to Unidas' commitments to rejecting practices of corruption, bribery, child or forced labor, and any support for terrorism. There are also stipulations concerning environmental issues, such as compliance with the applicable environmental legislation, including the National Solid Waste Policy, the ceasing of practices that damage the environment and a commitment to the planning of activities with a view to the sustainability of the business and the planet.

Unidas also undertakes audits and monitoring, training and qualification, open and transparent communication, disclosure of sustainability reports, periodic evaluation of partners, resolution of problems and continuous improvement. [GRI 2-24](#)

In 2023, the company consolidated its policies related to the selection and monitoring of suppliers, and performed a broad-reaching review of its contracts to maintain only those which meet all the requirements. [GRI 414-2](#)

The strategic relations processes with large automobile manufacturers and suppliers of heavy-goods vehicles were also consolidated, especially those of long-standing. This has helped to ensure a better experience for the customers, even within challenging scenarios in the market, such as periods of high demand. In relation to new suppliers, of the total of 5,600 contracted in 2023, 530 were selected based upon social criteria. [GRI 414-1](#)



OF THE
5,600

suppliers contracted in
2023, 530 were selected
based upon social criteria

The review of the contracts, performed in 2023, allowed for the **relations with suppliers to be optimized**



Innovation and technology

GRI 3-3

The culture of innovation can be found at Unidas in the search for new solutions and in the day-to-day activities - when the optimization of processes and the performance of operational tasks create value for the employees and customers. The continual search for efficiency, which can be supported by strategic partners, forms a part of all the company's action fronts.

Launched in 2022 to drive the digital transformation over the next ten years, the Iris Digital Transformation Program evolved and delivered so much in 2023. Amongst the highlights are the modernization of the front of store system, the Cybersecurity Program, methodology of projects and unification of the infrastructure.

The idea is to move ahead with greater agility in the processes, with more precision and integrity in the systems and data security that affect everyone, as well as raising the technological standard.

Action fronts of the Íris Digital Transformation Program



The mechanics are a good example of employees who have benefited from the advancement of the entirely manual maintenance management manuals which have now been made 100% digital. They now use a tablet to open service orders and undertake all the tasks, which has led to streamlining, the total elimination of the use of paper in the operations and the digital inclusion of the team. The Legal department has also benefited from the unification of tools and systems (initiatives involving digital signatures and legal processes) that was concluded in August.

One important initiative has been the continued expansion of the cloud applications, that has reduced the traditional computational environment (data centers), which had consumed an enormous amount of energy. This streamlining in the use of resources minimizes the environmental impacts, since, with the adoption of shared environments, it is possible to reduce the use of diesel oil and water in the data center cooling system.

The paper files have also been gradually replaced with files with electronic signatures. All the existing good practices involved in security management have been standardized within the same platform, involving 100% of the operations.

EFFICIENCY OF PROCESSES

The focus on operational excellence was accelerated by the use of the Lean 6 Sigma methodology, which has contributed in the form of an intense analysis of data, thereby resolving important issues in the day-to-day running of the company.

Supervised by the Business Processes department, which is also responsible for document management (policies, regulations and procedures), waste is avoided, and an increasingly improved system of governance has been advanced at all the business units.

In 2023, different efficiency projects, focused on specific objectives were undertaken, including a reduction in maintenance and turnover costs, improvement of the operational cycle, elimination of waste-fulness, and improvements in fuel use.

The advances in the digital processes are in line with environmental responsibility initiatives



BEX: an incentive to excellence

The acronym 'BEX' means 'Book of Excellence', the name chosen for Unidas' Operational Excellence Program which transforms the company's strategy and objectives into day-to-day operations. It is a guide that ensures standardization and ongoing improvement, aimed at high operational quality in the business by means of methodologies such as SDCA and PDCA focused on:

MANAGEMENT TO MAINTAIN

Seeking to stabilize and support the objectives, projects and targets through the execution of daily, standardized routines in all the operations.





MANAGEMENT TO IMPROVE

The focus here is on improving those processes that have already been stabilized, allowing for evolution in all areas of the operations and consequently the growth of the organization.

By means of these methodologies, it is possible to guarantee strategic alignment and organization of the processes, whilst also ensuring that the efforts made by all the employees are focused on Unidas' objectives and values.

The program is structured into four pillars:



MANAGEMENT	Alignment of the results aimed at customer satisfaction, quality and productivity in the work environment, operational discipline, and performance monitoring and reviews;	
PERSONNEL	Compliance with labor legislation, training in the execution of the processes, engagement for results, and guaranteeing individual performance;	
MAINTENANCE	Ensuring the availability and conditions of use of the fleet, operational excellence, and technical adaptations aimed at improving the fleet;	
HEALTH AND SAFETY	Safety as a value, compliance with legal requirements, mitigation of risks of work-related injuries, and wellbeing of the employees.	

Financial results

In 2023, Unidas recorded positive results in its leading economic indicators. The financial management focused on resilience, prioritizing a robust capital structure and liquidity. The implementation of good ESG practices, meanwhile, contributed to raising the company's classification in the credit evaluation ratings.

The financial results are presented below, separately for Unidas Fleet, Unidas RaC and Unidas Used Vehicles.

We have raised Unidas' classification in the credit evaluation ratings as a **result of our progress with the ESG Agenda**



Performance indicators

Management of the Company's economic-financial performance prioritizes the following indicators: net operating revenue, gross balance, net indebtedness, net income, earnings before interest, tax, depreciation, amortization (Ebitda), and return on invested capital (ROIC). The received results, along with the monitoring of that which has been performed versus that which was budgeted, are monitored in the form of monthly meetings of the Executive Board, and presented to the Board of Directors.

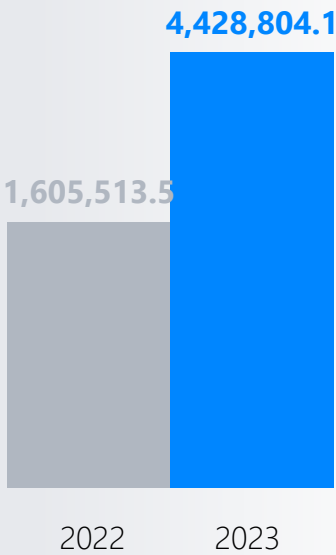
Complementing this, the following regulatory actions were undertaken: internal and external audits, decisions on the financial statements by the Board of Directors, quarterly disclosure of the financial statements to the Securities Commission (CVM) and the Shareholders Meeting.

Direct economic value generated and distributed

GRI 201-1

DIRECT ECONOMIC VALUE GENERATED (R\$ in millions)

Revenue



ECONOMIC VALUE DISTRIBUTED (R\$ in millions)

Distributed	2022	2023
Operating costs	739,310.2	2,787,627.7
Employee wages and benefits	165,580.9	332,333.9
Payments to capital providers	397,450.6	1,005,799.3
Payments to the government	200,933.8	304,622.5
Investments in the community	103.4	249.1
Total	1,503,378.9	4,430,632.5

UNIDAS FLEET (consolidated)

In 2023, the net revenue from the management and outsourcing of fleets was R\$ 3,960.5 million, 188% higher than the same period the previous year. The revenue from the sale of assets was R\$ 1,669.4 million, 305% higher than in 2022. The Ebitda increased by 121%, reaching R\$ 1,589.5 million. The net income reached R\$ 101.7 million in 2023, remaining stable in relation to the same period the previous year.

Over the full year, the Company invested R\$ 6.1 billion in Capex, with R\$ 5.9 billion being directed to renewal and expansion of the fleet and R\$ 166.2 million to other general investments.

Income Statement (R\$ millions)

Net operating revenue: **3,960.5**
Ebitda: **1,589.5**
Net income: **101.7**
Fleet (units) **118,466**

Distribution of added value

(R\$ thousands)
Personnel: **299,098.1**
Taxes, charges and contributions: **304,622.5**
Remuneration of third-party capital: **961,463.3**
Return on proprietary equity: **101,685.0**
Total: **1,666,868.9**

UNIDAS USED VEHICLES

In 2023, we achieved a net operating revenue of R\$ 1.7 billion. The Ebitda reached R\$ 67.9 million.

Income Statement (R\$ millions)

Net operating revenue: **1,669.4**
Ebitda: **67.9**
Fleet sales (units) **39,098**

UNIDAS RENT A CAR

In 2023, we achieved a net operating revenue of R\$ 3.4 billion. The Ebitda reached R\$ 974.9 million, with a net loss of R\$ 20.7 million.

N.B.: We here present the data calculated on an accrual basis in line with Unidas’ financial statements.

Income Statement (R\$ millions)

Net operating revenue: **3,409.5**
Ebitda: **974.9**
Net loss: **20.7**
Fleet (units) **66,252**

Distribution of added value

(R\$ thousands)
Personnel: **215,873.4**
Taxes, charges and contributions: **71,997.0**
Remuneration of third-party capital: **679,972.8**
Return on proprietary equity: **(20,673.6)**
Total: **947,169.6**



relationship with the environment

Imperatriz
operation/MA



Presentation

Our essence

Our governance

Our business

Relationship with the environment

Our people

GRI Annex

GRI Summary

Credits



Efficient processes

Efficiency is one of the strategic focuses of the ESG Management Program. To successfully reduce the environmental impacts of the activities and services, it is essential that we are efficient and, as such, Unidas works to ensure the sustainable use of natural resources, as well as comply with the legal requirements applicable in the regions where we operate.

The strategy to reduce the consumption of natural resources is focused on the reuse of materials in the operations, encouraging recycling, and finding alternative means of disposing of waste.

Unidas works to **ensure the sustainable use** of natural resources



Emissions and climate change GRI 3-3

The biggest impact of the fleet outsourcing business unit is the emission of greenhouse gases (GHG) caused by the burning of fossil fuels. Unidas has sought to reduce its consumption of fuels, using bio-fuels, acquiring flexible-fuel, electric and more new cars - in 2023, 40% of the fleet was renewed.

In 2023, in a great step forward in reinforcing our commitment to the global climate agenda, integrating sustainable practices and effective greenhouse gas reduction actions, we joined '*Despoluir*', the Transport Environmental Program, developed by the National Confederation of Transport (CNT), the Social

Transport Service (SEST) and the National Transport Learning Service (Senat).

By participating in this initiative, we aim to act directly in the reduction of GHG emissions caused by Unidas' fleet of heavy-goods vehicles. In 2023, 85 vehicles employed in the forest operations in Imperatriz (MA) and sugarcane operations in Teodoro Sampaio (SP) were analyzed by Despoluir specialists. In 2024, the evaluations will extend to other operations, thereby expanding the project.

Waste and effluents

The commitments of the ESG Management Program include the search for ways to reuse the solid waste generated by the company and by operational suppliers, as well as the creation of shared environmental, social and economic value for the communities in which we operate and for the organization itself.

In the waste management processes, the company evaluates and ratifies waste collection and disposal operators, and the emission and control of ‘MTRs’ (Solid Waste Transportation Manifestos), ‘CDFs’ (Final Disposal Certificates) and other applicable documents.

In 2023, a total of 298.19 tons of waste was generated in the hazardous and non-hazardous categories. The categories are as follows:

- Class I – Contaminated solids: 105.19 t
- Class I – Contaminated liquids: 18.44 t
- Class II – Non-recyclables: 30.52 t
- Class II - Recycling: 126.40 t
- Class II – Composting: 17.63 t



All the departments are encouraged to **correctly separate their waste** and send materials for recycling



Encouraging recycling

Unidas aims to reduce the amount of waste sent to sanitary landfills, instead sending all that can be recycled to refuse collectors and recycling cooperatives. By doing so, we are contributing to the generation of income and promotion of social inclusion, as well as reducing the environmental impact of our activities.

All the departments are encouraged to correctly separate their waste and send different materials for recycling, including lubricant oil, scrap metals, cardboard and electronics, amongst others. In the case of electronic garbage, the obsolete equipment is sent to certified companies for recycling and reuse of the components.



Water

The consumption of water at Unidas is related principally to the administrative activities at the office and washing the vehicles at the stores. To optimize the use of this precious resource, the company has adopted measures for the economization of water in bathrooms, flow reduction gaskets for coupled boxes, and pressure aerators for faucets, whilst we also take daily water meter readings.

Unidas has adopted the dry-cleaning process for washing the vehicles at the RAC units, and this is to be expanded to other stores in 2024, which will result in significant water savings. At those Fleet operations that have carwashes, the water used is either 100% drawn from artesian wells or is reuse water.



Energy efficiency

We have evolved in the prioritization of the use of **renewable sources** at all our assets and clean energy at our stores

At Unidas, energy efficiency is seen as a permanent target, by means of which environmental and financial benefits can be generated. The company is increasingly prioritizing the use of renewable sources at all its assets and clean energy at its stores. One of the decarbonization strategies includes the installation of solar panels at some of the stores to offset Scope 2 emissions.

Amongst other initiatives that have been adopted, special mention should be made of:

OPTIMIZATION OF THE PORTFOLIO

Unidas has invested in increasing the number of flexible-fuel, electric, hybrid and compressed natural gas (CNG) vehicles on offer, thus contributing to the reduction of greenhouse gas emissions.

The partial electrification of the fleet is a gradual process which forms part of Unidas' planning, both for

light and heavy-goods vehicles - in 2023, there were 27 units available. The company believes that there is a path to be taken in society for the increased use of electric cars.

MONITORING OF CONSUMPTION BEHAVIOR

The company monitors its vehicles' fuel consumption and emissions by means of telemetry surveys. One of the aspects we measure is the amount of time the motor remains idling. The reduction of fuel consumption is also encouraged internally, with the communication of good practices to the teams.

POLLUTION PREVENTION

Atmospheric pollution is monitored using an opaci-meter, a tool that measures the concentration of the gases when fuel is burned. By means of this process, possible imbalances in the burning of fuels can be identified and corrective measures applied.

our people

Meeting of Leaders Unidas

The Unidas team

People are at the heart of Unidas. As such, it is natural that the Personnel pillar is one of the leading strategies of the ESG Management Program, connected to the creation of an inspiring environment that is adapted to each individual.

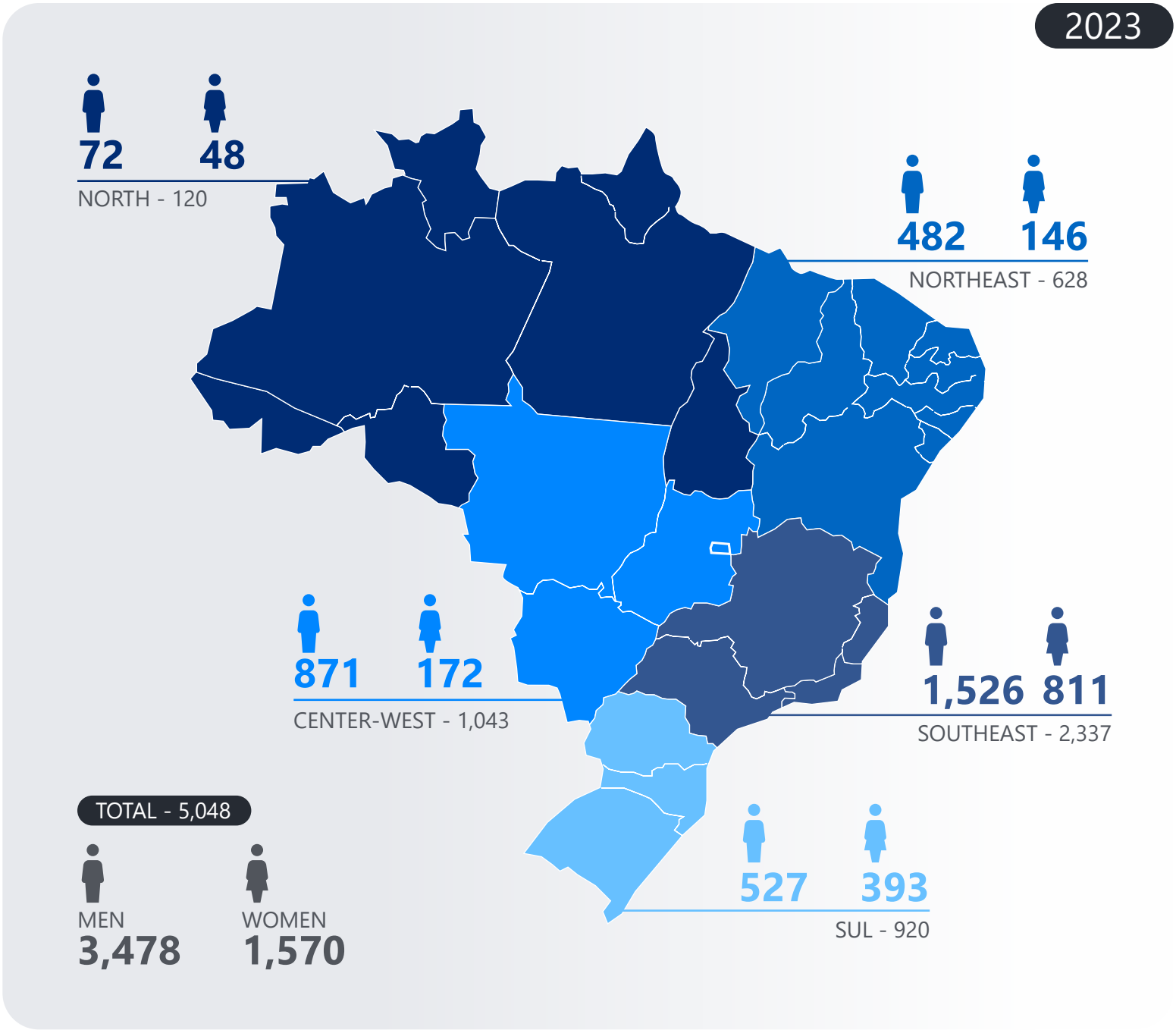
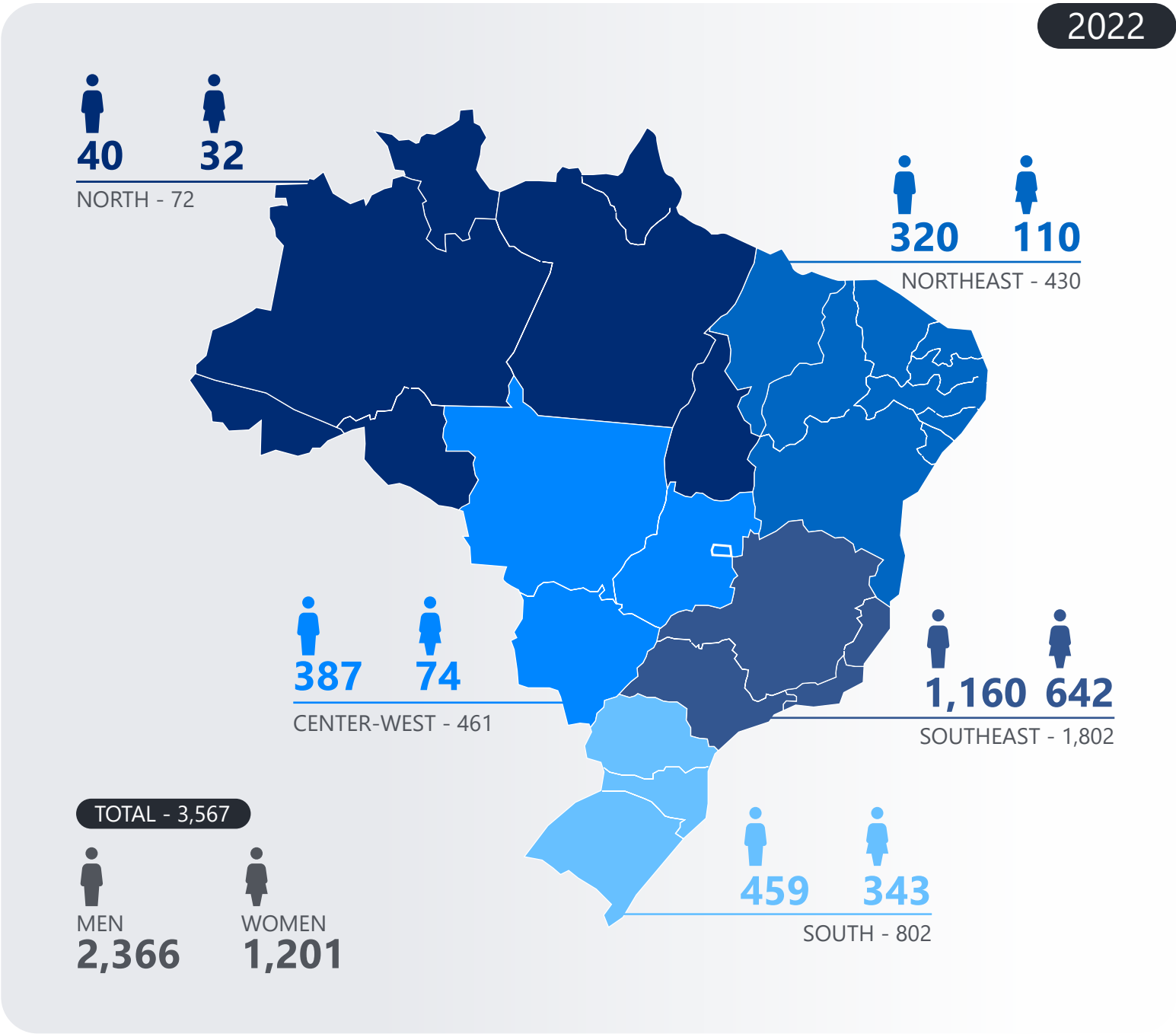
The dissemination of the objectives of the ESG Management has been intensified and the company continues to work on communicating the advances of the Program to the teams. Furthermore, 2023 saw an enormous advance in the standardization and unification of schedules and processes.

Our people are decisive for the success of the **ESG Management Program**

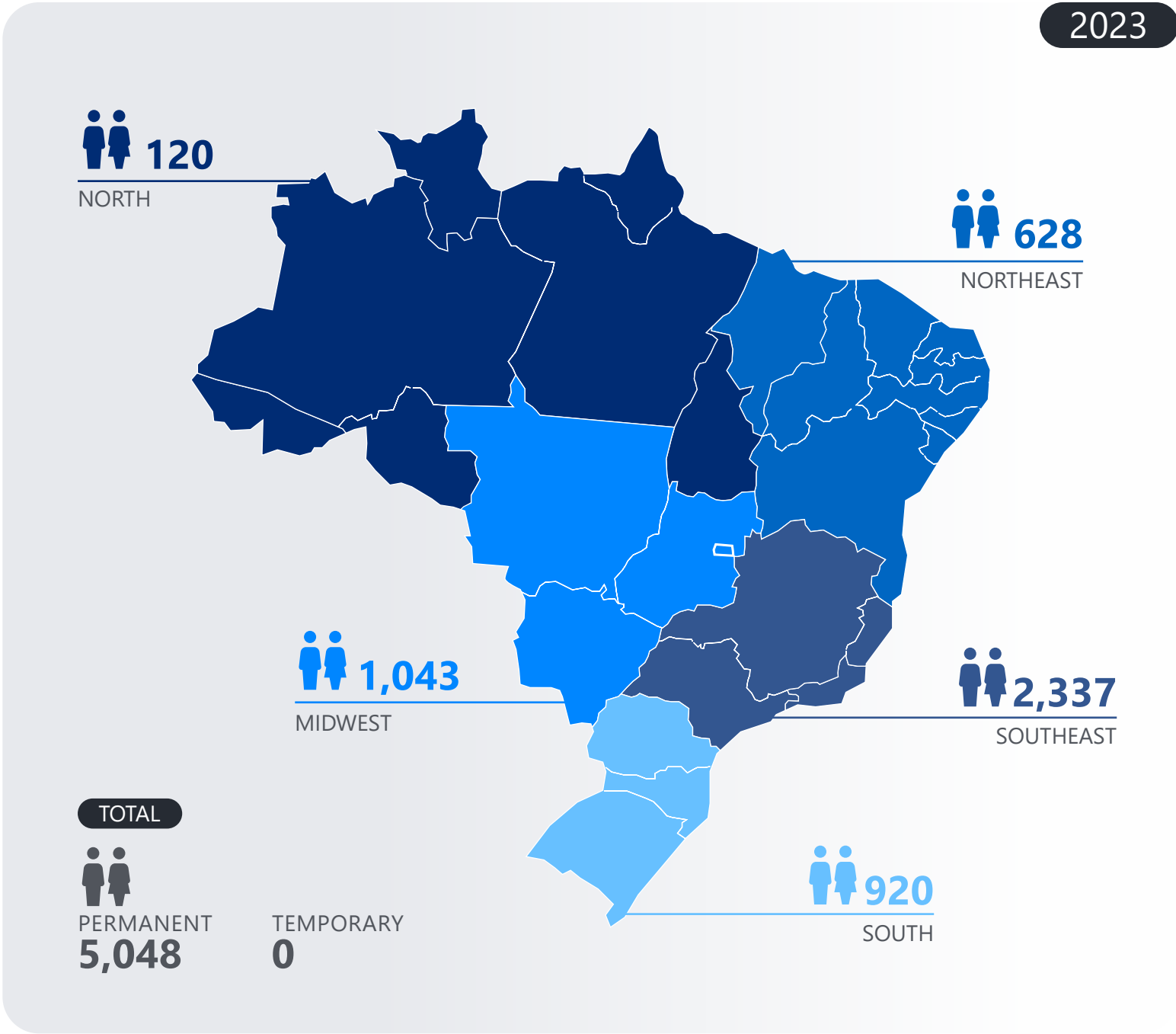
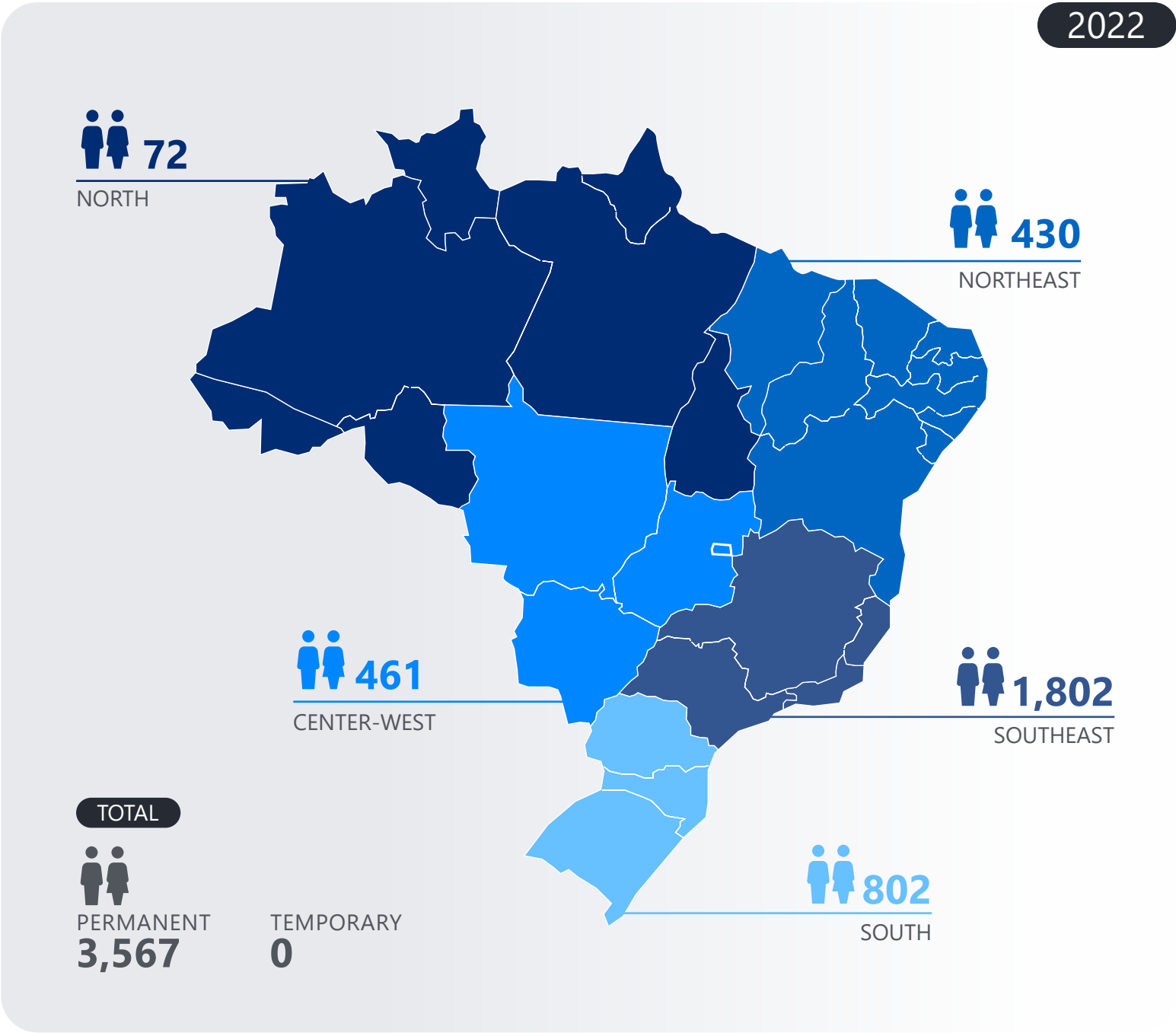


Caxias do Sul operation/RS

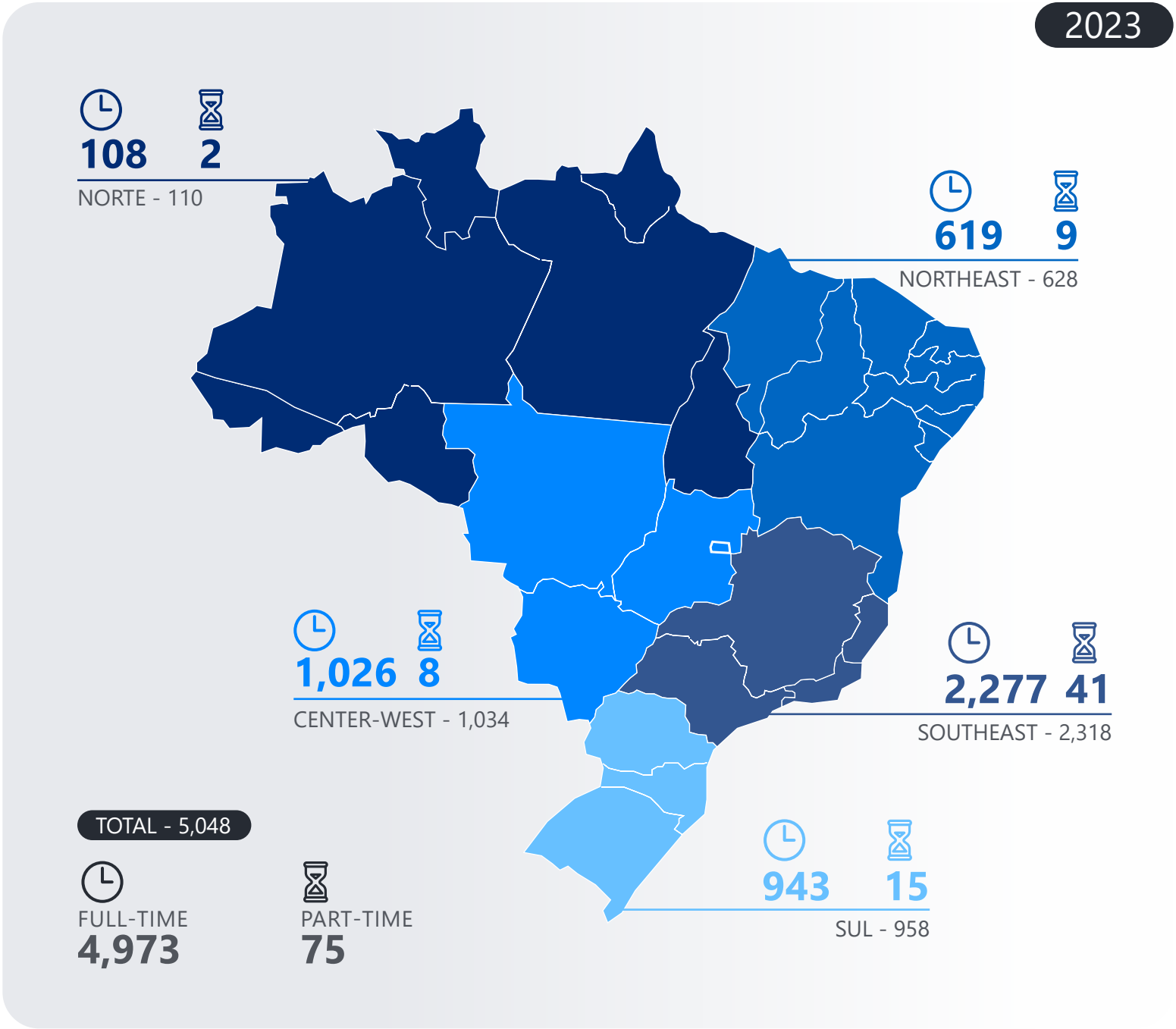
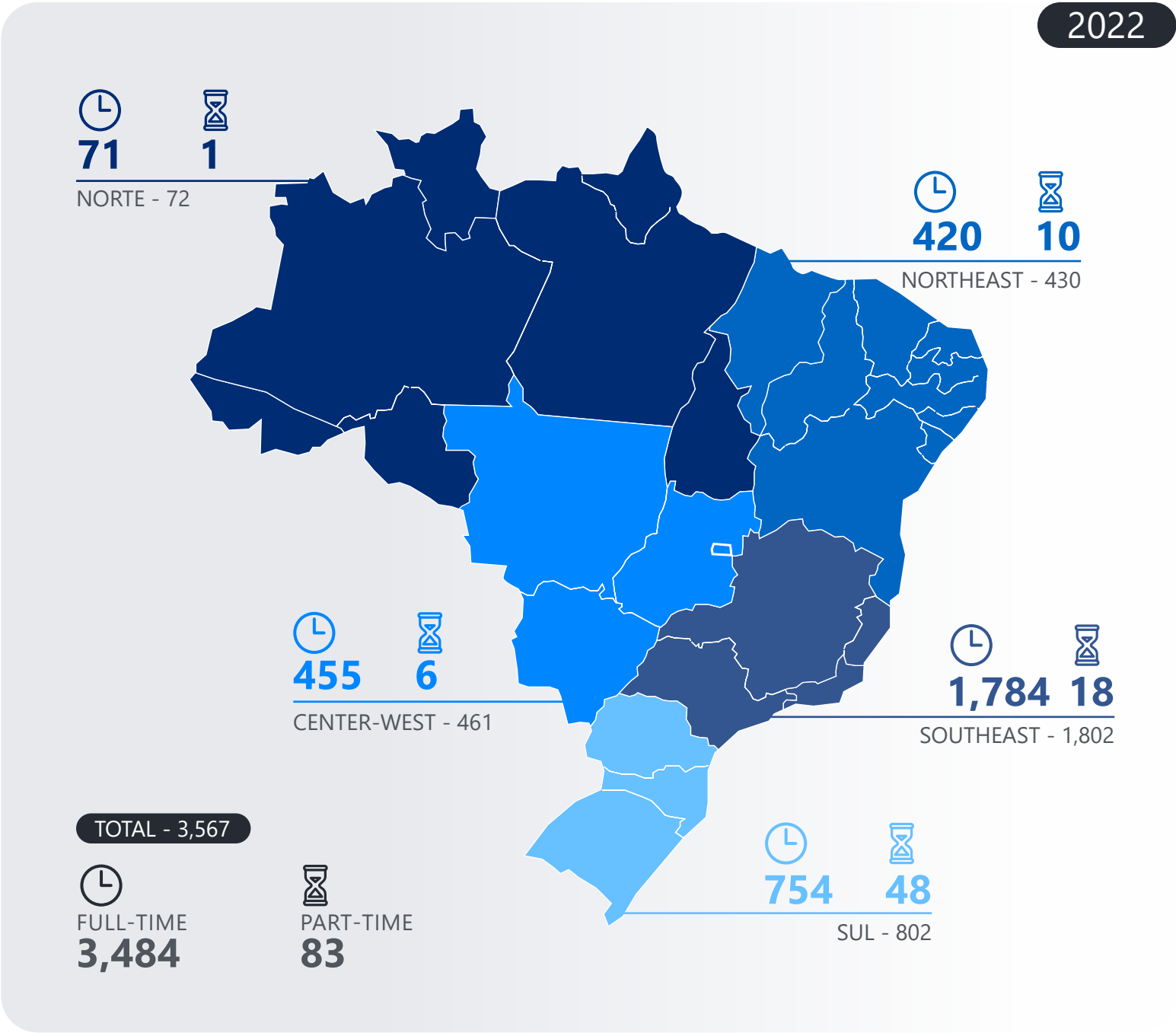
EMPLOYEES BY TYPE OF EMPLOYMENT AGREEMENT AND REGION GRI 2-7



EMPLOYEES BY TYPE OF EMPLOYMENT AGREEMENT AND REGION GRI 2-7

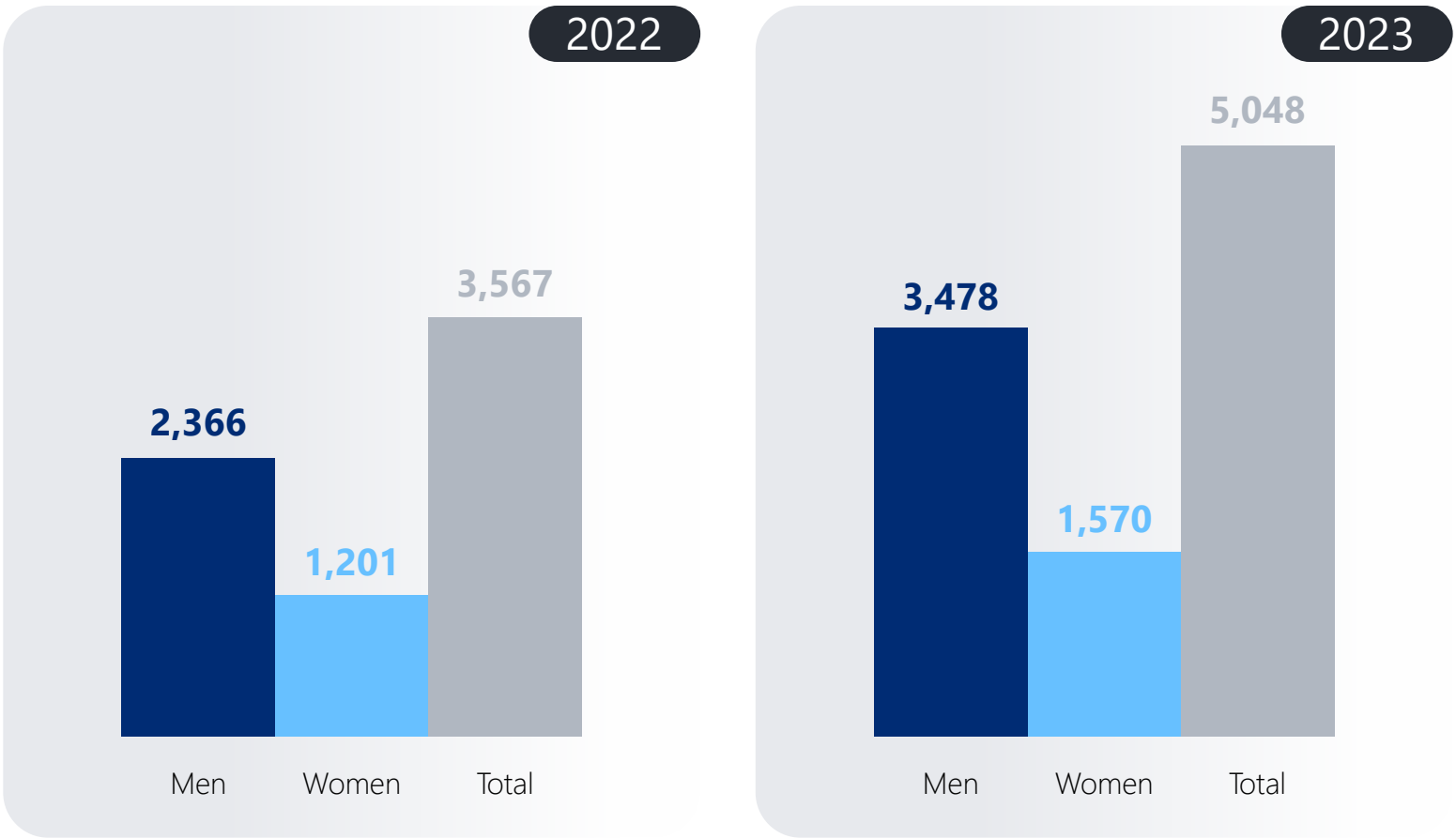


EMPLOYEES BY TYPE OF EMPLOYMENT AND REGION GRI 2-7



EMPLOYEES BY TYPE OF EMPLOYMENT AND GENDER GRI 2-7

EMPLOYEES BY TYPE OF EMPLOYMENT AGREEMENT AND GENDER GRI 2-7



WORKERS WHO ARE NOT EMPLOYEES GRI 2-8
WORKERS BY EMPLOYMENT CATEGORY

	2022	2023
Outsourced workers	227	310
Total	227	310

Culture, belonging and careers

The most important activities of the Personnel department are the mapping, attraction and retention of talents. Unidas aims to recognize and appreciate people by means of different initiatives, in order to motivate them and ensure a harmonious and productive climate. 2023 consolidated important aspects of the integration, with the unification of the payments schedule, vacation requests, admissions, and dismissals, amongst other points.

The company's business culture was updated naturally, the result of collective work in which the employees were listened to in order to identify gaps and apply improvements. One of the reinforcements implemented was the launch of a new Recognition for Time with the Company Policy. Those employees who have been with Unidas for 5, 10, 15, 20, 25 and 30 years are rewarded, respectively, with sums that increase with each five years, whilst they also receive a commemorative plaque.

Curitiba office/PR



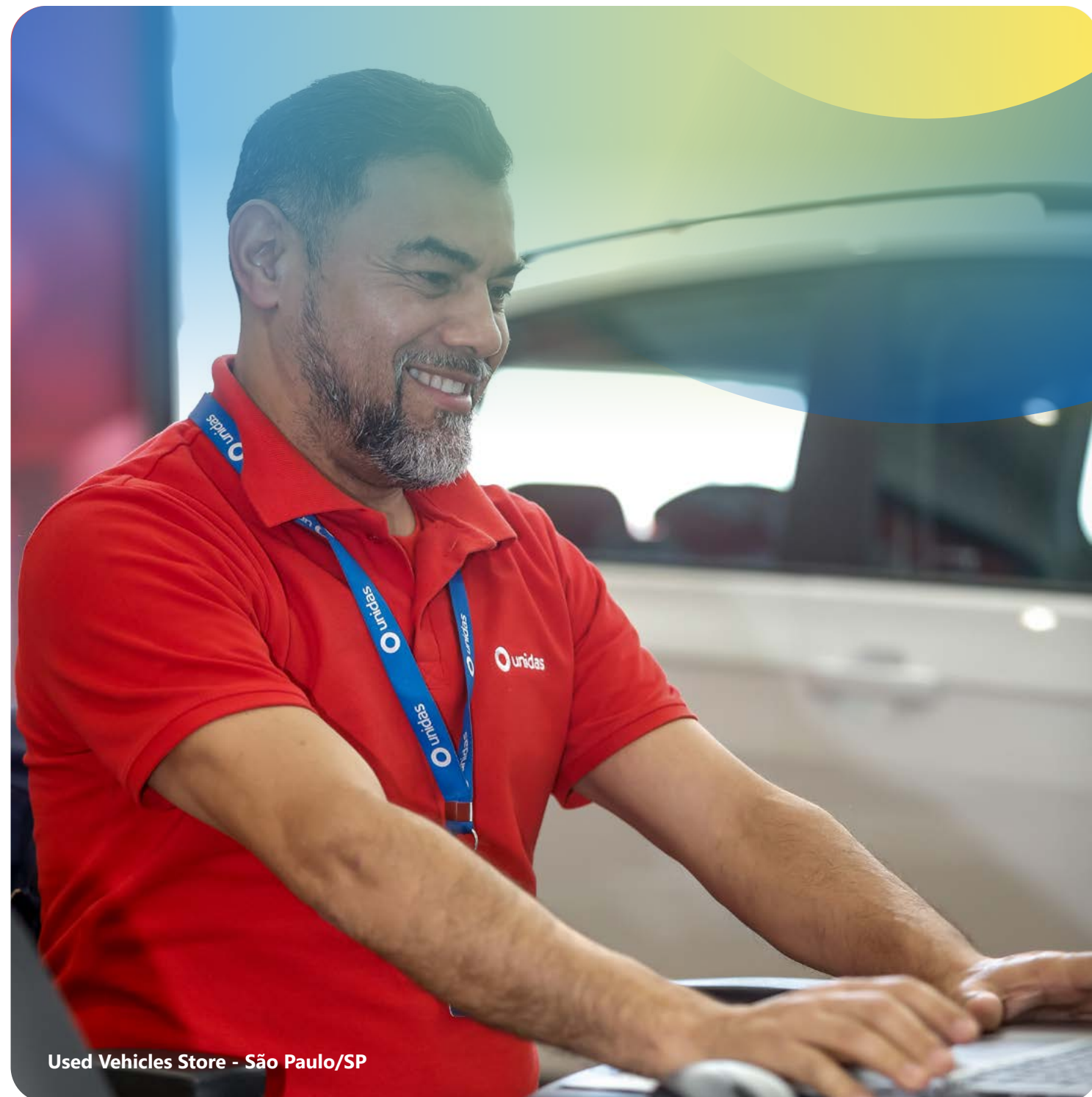
Hiring and selection

At Unidas, we have a strict Personnel Budget, and Internal Movements and Hiring Policy. The hiring of new employees initially undergoes the following stages: opening of the position, approval from managers, and definition of the salary by the personnel budget management team. Following this, the Hiring & Selection department begins looking for the right person for the position - someone with the best technical qualifications and the best fit within our corporate culture.

The solidity of the selection policy is closely aligned with the rigorous approach to the control of positions. Every day a number of different indicators are monitored, including the term established for approval of the position, the time the position is on offer for, the person responsible for the process, and the manager requiring the new employee.

Sharing the company's values is a fundamental condition for the hiring of an individual. As well as interviews, behavioral tests are applied which gauge the candidate's adherence to the company's culture.

The selection of professionals is also performed by means of the Awarded Referral Program, under which our employees can recommend candidates for vacant positions. In 2023, there were 45 referrals. Another path taken to fill positions is internal hiring, focused on existing members of the team.



Used Vehicles Store - São Paulo/SP

RETENTION OF TALENTS GRI 404-3

Retaining talents is one of Unidas' permanent aims, and its success is directly tied to the ability to measure its employees' performances. The performance evaluation process is performed in different ways (90° and 180°) and personalized by a 'pipeline'.

We improved the **promotions, bonuses and other benefits processes** over the course of 2023

The Human and Organizational Development (HOD) and Remuneration managers optimize retention at the company. Each year the Development Cycle is performed, this being a management process involving commissions, a feedback cycle, construction of an IDP, and performance evaluations. It is a fundamental tool for the systematic and structured gauging of the performance of employees.

The evaluation process observes the managers' and employees' adherence to the organizational values. Through the career commissions, meetings are organized to discuss the professional development of those employees who have worked for the company for at least 90 days, and to identify talents and define career and succession plans.

In 2023, performance evaluation process was standardized to a greater extent, making it more assertive, with the mapping of those people who have achieved good results and who show great growth potential. In this way, the company has moved forward with the processes involved in promotions, bonuses and other benefits, all of which improves the retention of talents.

In 2024, a new project is to be implemented to consolidate the evaluation and performance through the 'nine box' methodology. Allowing greater visibility for people's careers and leadership skills, the process creates a development plan that is divided into two axes: the employee's potential for contribution and their adherence to the company's values.

REMUNERATION AND BENEFITS

GRI 2-19, 2-20, 401-2

The development of Unidas' remuneration policies includes the establishment of objectives and a remuneration philosophy, market analysis, development of remuneration packages, periodic reviews, transparency and continuous communication, as well as performance evaluations. This process takes into account the opinions of stakeholders, including shareholders, and the participation of independent remuneration consultants.

The employees at all the company's operational units receive benefits including life insurance, health plans, dental health plans and maternity/paternity leave. One new innovation saw the introduction of a multi-benefits card into the list of benefits, providing a single sum that combines food, meal and fuel vouchers.

The company also offers a child day-care center for children up to five years and eleven months of age, and benefits such as rewards for time with the company, a gym plan, psychological support, a Christmas benefits package, and discounts on the company's products and services.



Paulo Sorge, Executive Director of Used Vehicles and the team



Social events

In October 2023, Unidas organized a special event for the employees' children, with the distribution of toys (depending upon the ages of the children eligible for a present) at all the Fleet, used vehicles and RAC operations. Special celebrations also took place at the Belo Horizonte, Curitiba and São Paulo offices, where more than 250 children signed up and took part in the event. Between the in-person event and the toys distributed, 1,939 children enjoyed this initiative.

The end-of-year celebrations took place in the form of three events in São Paulo, Curitiba and Belo Horizonte. Furthermore, every store and branch was able to organize their own celebrations: be it a barbecue, dinner or event involving the employees' families.

ORGANIZATIONAL CLIMATE

The company's organizational climate has been demonstrating consistent results and continues to evolve. Listening to people forms a central part of the company's essence and this is reflected in the Unidas Organizational Climate Survey, performed in February in partnership with the GPTW (Great Place to Work) consultancy.

As a result of this survey, Unidas is well positioned in the GPTW ranking, being placed 47th amongst the Best Companies to Work For in Brazil. Amongst the important points highlighted by the survey, was that the employees recognize that the company has adopted a culture of acceptance of difference, making no distinction concerning race, gender or sexual orientation. Another highlight was the importance placed upon improving the development programs and benefits to ensure the retention of drivers.

Aligned with the results, a business plan was launched concerning those issues that present opportunities for improvement, placing the employees at the center of the decisions: benefits, remuneration, leadership, integration and training. Directed at the leaders, the First Leadership Academy was created, covering ten modules, designed to prepare the managers in the Operations and Administrative areas in the soft skills that are important for personnel management.

A second survey, called 'Pulse', was conducted in September, as a means of periodically gauging the climate, as a complementary tool to the Climate and Engagement Survey. Based upon the results, the series entitled '*Gente em Movimento*' ('People in Movement') was recorded, being made available on 'Connection U' (Unidas' internal social media network), to communicate the most critical issues and clear up any doubts the employees may have.

INTERNAL COMMUNICATION

When everyone knows how their work impacts the business and what is expected of each of us, the sense of belonging and leadership is reinforced. 'Connection U' is one of the most important projects along these lines. The platform, which can be accessed by the internet, or by means of a cell phone app, connects the entire team in a single environment and provides important information on the company.

The employees can post photos, videos, files or texts for their families and friends, sharing information about their working day, the targets they have achieved, recognition and moments of inclusion. In 2023, the participation in Connection U increased exponentially, strengthening the initiative as a digital space for updating employees about Unidas projects.

Connection U provides greater visibility to the leaders, who can post information directly, horizontally and without any fuss - indeed, in 2023, a number of live broadcasts were made. This channel is an effective way of bringing people closer together, allowing the employees to meet the people behind the positions.

There are also other internal communication initiatives, such as murals, newsletters, WhatsApp groups, discussion groups and talks. 2023 saw an excellent return on the communications sent via WhatsApp, with good rates of views and opening of links, as well as other gauges of success.



Coffee with the CEO

In order for communication to be within reach of all the employees, and thus ensuring greater integration between the teams, Unidas provides a number of official internal communication channels, but also encourages the leaders to get close to the employees in their day-to-day activities. This is important for generating trust, and creating moments for listening and strengthening relations. During the 'Coffee with the CEO' events, Cláudio Zattar talks openly with the team, sharing his experiences and knowledge, and presenting the company's strategic alignments and projects. In 2023, events of this type were held in Curitiba and São Paulo, with four more meetings with the operations team planned for 2024.

In addition to this, the CEO has traveled to visit a number of Unidas units around the country, to get closer to the employees and strengthen the integration between the teams and the business.

In 2023, Unidas conducted an internal diversity census

DIVERSITY, INCLUSION AND EQUITY GRI 3-3

There is a great deal of diversity amongst the Unidas employees and their individuality is fully respected. The company is constantly working to promote inclusion, meaning it has created a team that is increasingly more diverse from the perspective of gender, race, people with disabilities and people aged over 50.

Launch of the Program

In 2023, as well as having conducted a diversity census, Unidas launched its Diversity, Equity, Inclusion and Belonging Program, an initiative that establishes the commitments for the coming years within the scope of the ESG Management Program, which has quantitative targets for increasing the team's diversity through until 2028.

In relation to people with disabilities, for example, the commitment involves increasing their inclusion

in the team by 5.5% in the next four years. In 2023, a partnership was established with 'Oportunidades Especiais' ('Special Opportunities'), one of the most important employability projects focused on people with disabilities. By means of this project, opportunities arose for administrative positions in different departments in the administrative offices of São Paulo (SP), Curitiba (PR) and Belo Horizonte (MG).

Unidas believes that the best way of implementing a culture of diversity and inclusion is primarily to work on the training and development of the employees with respect to the topic. As such, through the Unidas University, the company has provided a platform allowing professionals to work on their self-development in different areas of knowledge, offering 13 courses covering issues related to women, neurodivergent people, racial and LGBTQIAPN+ issues, and people with disabilities.

In relation to some of the possible negative impacts related to the issue, a number of prevention and mitigation measures have been implemented, including training sessions for the leaders and employees, creation of affirmative positions and participation in employability fairs.

Increasing inclusion in the workforce is an objective that also appears in the talks offered to the teams. These are fruitful and clarifying meetings during which everyone can feel comfortable speaking about diversity and have the opportunity to develop a more humane perspective with respect to difference.

Professional development

The Unidas University was improved **with new courses and a points system**

In order for the employees to grow at the same rate of development as the company, Unidas has founded the Unidas University, an environment that is 100% digital, can be accessed by computer, smartphone or tablet, and offers integration with the Connection U social media network.

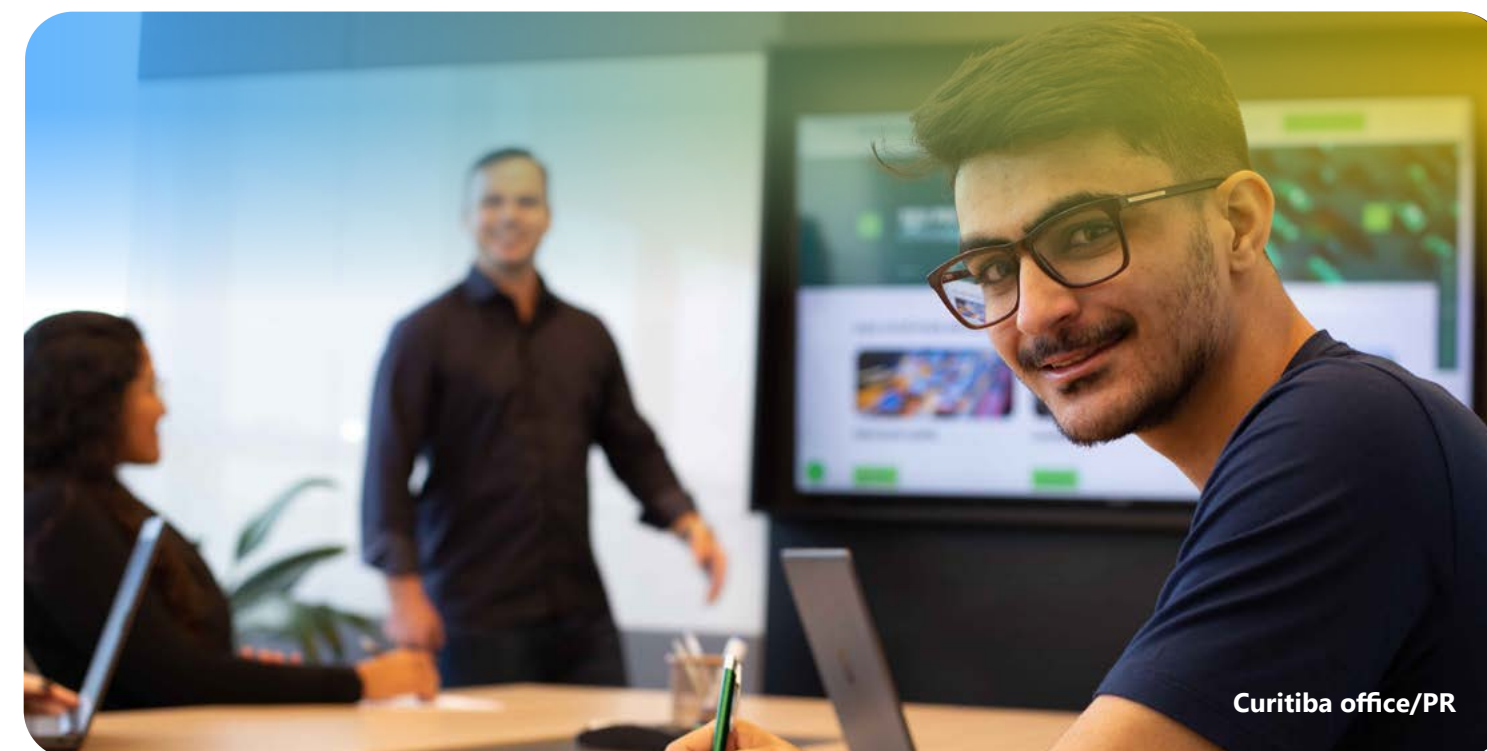
At the Unidas University, the employees have access to 350 technical and behavioral courses, explanatory videos and other courses offered in partnership with other schools. In 2023, the platform was improved with the implementation of new courses and the creation of a system involving points that are accumulated with each new qualification that a person achieves and which can be exchanged for awards.

In addition to this, the company also offers financial support for external training courses, including courses that the employee can freely choose, and others offered in partnership with teaching institutions and external training platforms. For employees who are made redundant, Unidas offers career transition and relocation programs, as well as ongoing benefits for a determined period of time. These initiatives reflect the company's commitment to the continual development and support of its employees, even after they have left the company. [GRI 404-2](#)



Sponsorship

One important form of support that new employees receive upon starting at Unidas is the accompaniment of a "sponsor". In 2023, the Sponsorship Program for the Operations team involved 40 employees, who work as mentors, responsible for accompanying the newly arrived employee and guiding them during their first weeks at the company. Chosen based upon criteria such as ease of communication, knowledge of the area and being a reference in attitudes aligned with the company's values, the sponsor receives training before assuming their new role.



Curitiba office/PR



OBLIGATORY TRAINING

The obligatory training sessions are essential in ensuring that everyone understands the policies and attributes of each sector. The training also includes sessions that prepare the employees to meet the specific needs of the company, as well as other initiatives designed to spread knowledge. The main initiatives are:

- **FAT:** this lay-off program helps to maintain the jobs and training of employees for operational activities in the off-season. Once they have joined the program, the students participate in development courses concerning technical matters, digital inclusion, health and safety at work, and financial and family management, amongst other issues involving their daily routines.
- **TITANIO Program:** The 'Informative Training Providing Actions, Developments and Innovation in the Operations Program' is an annual initiative that trains and prepares agribusiness employees for the

return of the seasonal harvest. As well as communicating objectives and processes, the action aims to provide an opportunity for reacquaintance with the culture, values, objectives and expectations of the company.

- **Direct Connection:** this brings knowledge of the market into the company, with talks by automobile manufacturer employees, customers, suppliers and other partners.
- **Integrity Program:** the employees are introduced to, and updated on, the guidelines of the Code of Ethical Conduct, the Anti-bribery and Anti-corruption Policy, and the Regulations on Conflicts of Interest and Confidential Information, and Relations with the Government.

The training sessions guide the employees on the Company's regulations and policies

Safety, health and wellbeing

GRI 3-3

Preserving the physical integrity of the employees is a non-negotiable objective for Unidas. As such, safety is a value that takes shape in the compliance with legal requirements, mitigation of risks and guaranteeing the wellbeing of the team.

The issues related to safety, health and wellbeing are addressed in a number of the company's policies and commitments, including internal policies, the Code of Ethics and Conduct, business education activities, and this Sustainability Report. In 2023, measures were taken to prevent and mitigate potential negative impacts, including training and qualification



8,000

safety observations were performed over the course of the year

sessions, the implementation of procedures and processes, the use of blocking tools and signposting.

To address the real negative impacts, the company investigates all work-related injuries and closely monitors health and safety indicators. Approximately 8,000 security observations were performed, with inspections being conducted by teams in the field, thereby intensifying the guidance and reinforcing the preventive principles, working directly with the behavioral factor and the working conditions.

The Health and Safety department monitors indicators related to the employee's health and works on the prevention and management of accidents. Unidas uses a dashboard to perform weekly monitoring, with analysis by the Health, Safety and Environment Commission. This close monitoring allows for the identification of risks and opportunities to be able to implement improvements that reach all the operations at a national level.



Imperatriz operation/MA

MAPPING AND PREVENTION OF RISKS GRI 403-2, 403-4

Unidas' exposure to risk is principally related to the accidents connected to the transport operations and the maintenance of these assets. These incidents are generally linked to collisions, the overturning of trucks and mechanical maintenance. The company works with prevention tools such as clearance of and adherence to routes, transport route schedules, and monitoring via cameras.

The company works with **prevention tools** to avoid incidents linked to the transport operations and maintenance of the assets

In order to minimize risks, procedures are standardized and all the activities related to this sector are audited. Unidas also has Specialized Services in Safety Engineering and Occupational Medicine (SSSEOM), under which the formal health and safety commissions, made up of leaders and employees, which meet every week, contribute with educational activities aimed at reducing work-related accidents and illnesses.

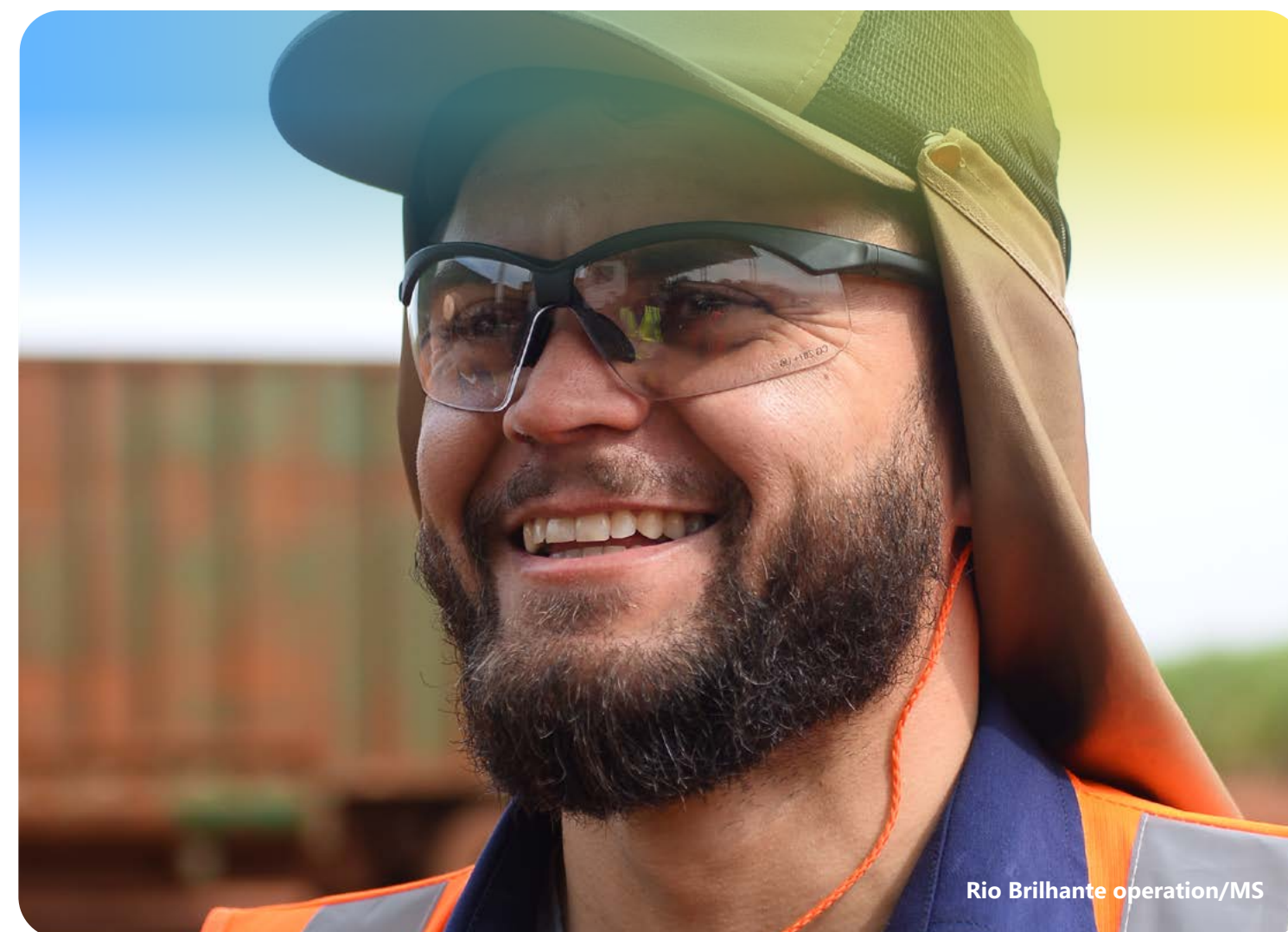
Also with regard to the employees' safety, there are procedures including: job safety analyses, a system designed to shut off the energy supply if necessary, and safety signposting. The awareness-raising campaign related to safety at work and on-site audits are performed in addition to these initiatives.

Unidas operates in line with regulatory norms and fully respects the collective agreements and covenants that regulate the company's work relations. Its occupational health and safety management system, which is based upon the regulatory norms of the Ministry of Labor and Employment, meets all legal requirements, including labor laws, the covenants of the International Labour Organization (ILO), and the directives published by the Ministry of Labor Prosecutor's Department (MPT). [GRI 403-1](#)

In compliance with these norms, we offer a Risk Management Program (PGR) that controls the risks for each operation, with periodic inspections and a series of routine processes designed

to identify and evaluate dangers and risks in the work areas. This includes safety inspections, evaluation of ergonomic risks, analyses of accidents and incidents, evaluation of physical risks, evaluation of projects and changes, risk analysis of specific jobs, emergency drills, evaluation of risks

in cases of non-compliance, evaluation of impacts of organizational changes, and analysis of risks caused by special projects. Only the evaluation of chemical risks and those found in construction projects are performed on demand and as part of the PGR.





Imperatriz operation/MA

Safety training

Training and qualification are essential in ensuring that the employees respect the legal requirements and adopt a safe approach to their activities. They cover issues such as integration or orientation for new employees, firefighting, handling of chemical products, ergonomics, first aid, the use of Personal Protective Equipment (PPE), communication of risks, and machine and equipment safety.

The decisions on which training sessions to provide are based upon the mapping of the specific risks involved in each job and working condition, while outsourced workers undergo an integration process. This guarantees that everyone has access to the proper guidance on health and safety in accordance with their needs and exposure to risks. [GRI 403-5](#)

Unidas maps the dangers and risks involved in the activities performed by the operations workers or business partners who are beyond its direct control. In 2023, this mapping included work spaces that are not controlled by the organization, such as remote working, working in the field and/or external environments, working on customers' premises, business travel and working at installations controlled by other business partners.

The leading hazards and risks identified in these activities include falls, musculoskeletal injuries, accidents

involving vehicles, falling objects, burns, accidents involving equipment, electrical shocks, trauma injuries, accidents at heights, fires, explosions, and injuries caused by vibration or noise. To prevent and mitigate these risks, a series of tools are used, including the control of hazardous substances, the use of PPEs and CPEs, safety signposting, occupational safety programs, risk analysis, preventive maintenance, emergency and evacuation drills, and the communication and active involvement of the workers. [GRI 403-7](#)

The employees **participate in the processes** involved in the occupational health and safety management system

Active involvement of the employees

The representatives of the Internal Accident Prevention Commission (Cipa) suggest improvements to the processes, which are fine-tuned by means of the Daily Safety Dialogs involving everyone at the company. Those cases related to dismissals, campaigns and analyses are monitored by the health and sustainability commissions. Separate to this, the company seeks to actively involve all the employees in the process of developing, implementing and evaluating the occupational health and safety management system.

The company guarantees the workers a number of opportunities for involvement, including open communication channels, by means of which they can report hazardous situations, participation in health and safety commissions, moments during which they can speak during routine meetings, and direct communication with the Occupational Health and Safety team. The Code of Ethics makes an express commitment to ensure that workers do not suffer punishment or persecution following their reports.

There are also policies and processes that allow the employees to remove themselves from hazardous working situations, including the right of refusal, which is outlined in the Corporate Policy and the Code of Ethics, guaranteeing safety and protection without reprisals.

ADDITIONAL PREVENTIVE RESOURCES

Action & Management Program: this program guides, monitors and presents awards to the best drivers, based upon the data collected by the telemetry system, thereby promoting traffic safety and the preservation of life, whilst maintaining the engagement of our fleet drivers. For 2024, the defensive driving training will be connected to the Program, and will involve all those employees who drive a company car.

Vehicle and Equipment Conservation Program: this program aims to train drivers to inspect their vehicles so that they are able to detect and correct any problems through application of a checklist.

Fatigue and Tiredness Program: this program involves fatigue prevention measures such as establishment of the ideal shift for the worker to operate using the Epworth Sleepiness Scale (ESS), application of a fatigue checklist, and a nighttime blitz to keep employees alert with conversations and coffee.

Wakeup Program: falling within the scope of the Fatigue and Sleepiness Program, this consists of a blitz performed by the Operations and Safety at Work teams. The drivers are invited to leave the vehicle, do some stretching exercises, talk with the team and check on the safety features on the vehicle and trailers.

Early-morning cock-crow: this is an alarm call installed in the cabs of drivers transporting sugarcane, designed to prevent tiredness by going off every 30 minutes, between 3am and 6am.





ONGOING IMPROVEMENT

In search of continued improvement, Unidas holds daily Safety at Work Dialogs involving all the employees. These meetings take place so often in order to guide the teams on the risks involved in their jobs and the preventive measures that should be applied to avoid accidents.

This initiative provides the teams with the autonomy to be able to evaluate what could be improved. The points raised during the meetings are considered each month by the Safety at Work team and by the unit managers. The Sustainability Committee, meanwhile, made up of representatives from the

Safety and Health departments and the operations leaders, meets every week to discuss matters of importance related to these issues.

PROMOTION OF HEALTH AND WELLBEING GRI 403-3, 403-6

All the Unidas employees have access to plans covering medical healthcare (including telemedicine services), dental care, partnerships with healthcare institutions, psychological support, and a pharmacy card allowing them to purchase medicines. Furthermore, the Specialized Services in Safety Engineering and Occupational Medicine (SESMT) team is ready to provide emergency services whenever necessary.

The occupational health services cover work medical exams as established by the Occupational Health Medical Control Program (PCMSO), accident prevention programs, health monitoring, management of medical health certificates, reports and time off, healthcare campaigns, wellbeing, and support in the form of rehabilitation programs. The Medical Check-up Program is offered to all executives from management level up.

All the information on the medical services is widely communicated by the company. Furthermore, the healthcare team monitors the employees' medical records, paying all due respect to the confidentiality of information. This is ensured by compliance with the relevant legislation, the privacy policy, restricted access to data, a robust data security system, training of those employees responsible for handling this information, and a channel for reporting any irregularities.

In 2023, we inaugurated the 'Mother's Space' at the São Paulo unit for breastfeeding mothers who need to extract milk during work hours. The Curitiba and São Paulo offices both have outpatients clinics, with spaces devoted to work-related matters staffed by nursing experts. These professionals are posted throughout the country, depending upon the number of employees at the operations.

During the second half of 2023, a health mapping survey was conducted aimed at understanding the healthcare scenario of the employees and developing actions designed to improve the wellbeing of all. The topics included addressed aspects including

coronary health, emotional health (financially-related, depression, quality of sleep), dental health, orthopedics (pain) and habits and lifestyle (weight, sedentarism and smoking), allowing the company to understand its employees more fully.

Every year, the company offers its employees and their legal dependents a flu vaccine. Cases of Covid-19, dengue and other illnesses are also monitored in line with the International Classification of Diseases (ICD).

Also in 2023, the company also hosted an Internal Accident Prevention and Environment Week (SIPAMA), including talks on safety at work, mental health and moral harassment, with the alteration of Regulatory Norm 5 for the entire company, as well as in-person health actions at the operations, including blood-pressure and capillary blood glucose testing, along with health advice in general.

Each week the nursing professionals hold Safety Dialogs, providing information and guidance on quality of life and wellbeing. There are also initiatives such as 'D-Days' (Fruit Days, and Sleep Quality Days, amongst others) and family visits, as a means of maintaining a closer relationship with the employees. Along these lines, Unidas is highly concerned about the quality of life of its employees both on the premises and elsewhere.

Commitments to society

GRI 413-1, 3-3 Community Relations, Volunteer Work and Social Investment

Unidas works to generate value for the communities with which it relates, meaning the implementation of engagement actions and development programs focused on the local communities. All of its operations in 2023 were involved in these efforts, which included social actions, donations, sponsorships and training programs, development and qualification of young people and professionals, as well as encouraging employees to participate in corporate volunteer work.

Deserving of special mention amongst these commitments are the membership of the Business Pact Against Sexual Exploitation of Children and Adolescents on Brazilian Highways, and programs focused on training young apprentices and drivers with the aim of achieving a social positive impact.

The company has guidelines for funding socio-environmental programs through non-profit institutions, including donations and sponsorships, as well as other sponsorships with commercial aims using our own resources - Private Social Investment.



'JOVEM APRENDIZ' PROGRAM

The Young Learner Program, a source of talents that the company has had implemented for the last seven years, offers training opportunities for students in the districts neighboring our administrative offices, operations and RAC stores.

The Program was restructured in 2023, opening up the opportunity for the indication of young people connected to the employees. Furthermore, the initiative offers monthly mentoring sessions from volunteer employees who are trained and monitored in partnership with consultants from the Industrial Social Services (Sesi - PR). There are also development paths, bimonthly monitoring actions and feedback. Those participating in the Program also develop by means of the courses provided by the Unidas University, whilst those who stand out during the process have the possibility of being hired by the company.

In 2023, Unidas' Young Learner Program was awarded the 'Sesi SDGs Seal'. This recognition encourages the development of environmental, social and corporate governance actions, whilst also recognizing and communicating innovative practices in the state of Paraná aimed at achieving the Sustainable Development Goals (SDGs).

DRIVER'S SCHOOL

Unidas provides free certification for men and women who already hold the 'E' category driving license, and who are interested in working professionally in the company's operations areas. Created in 2022, the program has already conducted eight courses, with 85 people having been trained and 31 hired. In 2023, courses were offered in Imperatriz (MA) and Mirante do Paranapanema (SP), and there are plans to implement the program in more towns in 2024.

The aim is to develop drivers who can spend many years working for the company, consequently reducing the turnover in these jobs. We should also mention the rise in the number of positions offered with the aim of employing more women, which contributes to the target of encouraging diversity within the company. A total of six women were hired. Furthermore, the initiative generates employment, income and economic movement in the regions where we have operations, since we train professionals from the local towns.



85

people trained by the Driver's School with 31 being hired

VOLUNTEER PROGRAM

Unidas invests in and encourages employees to participate in social projects and campaigns in support of social institutions neighboring the company. Over the course of 12 years, the Volunteer Program has supported 30 refurbishment and construction projects, involving houses, municipal and state schools, hospitals, and rest homes for the elderly, with the participation of around 430 volunteers, benefiting more than 106,000 people.

2023 continued to see a high level of engagement, with the investment of R\$ 240,000 in donations and sponsorships. At the beginning of the year, the company encouraged its volunteers to support the initiatives developed by 'Cufa' ('Central Única das Favelas') providing support for the victims of flooding on the north shore of the state of São Paulo. In July a clothing campaign was undertaken, with the theme of "Be + Supportive: Sharing the warmth of hope", which succeeded in collecting almost 1,600 pieces of clothing, blankets, shoes and other items. The articles were delivered to ten institutions in different states suggested by the employees, benefiting more than 1,500 people.

December, meanwhile, saw the "Christmas of Dreams: Make the magic happen" campaign, providing support for children from ten institutions located all over Brazil to be able to send letters to Santa. A total of 328 Christmas wishes were collected at eight locations where Unidas has offices or operations. This social campaign involved the engagement of 374 employees who helped children, young people and elderly people in vulnerable situations,

as well as 105 volunteers who provided assistance in the organization of the initiative. Unidas also provided a community meal for the beneficiaries and the volunteers and indicated the Post Office's Santa Claus campaign in those regions where there were no institutions meeting the company's standards for the program.

Also in December, more than 90 toys were donated to the 'DaRua' NGO, which provides support for families living on the streets in the city of São Paulo.

The partners selected for the social initiatives are submitted to the processes established in the Integrity Program, **thus ensuring the good standing of these institutions**



106,000

people benefited over the 12 years of the Volunteer Program





17th annual 'Na Mão Certa' gathering São Paulo/SP

Romero Cruz©

NA MÃO CERTA (IN THE RIGHT DIRECTION) PROGRAM

The protection of children and adolescents is a non-negotiable value for Unidas. Since 2023, the company has been supporting the 'Na Mão Certa' ('In the Right Direction') program, an initiative conducted by the Childhood Brasil organization. The company is a signatory to the Business Pact Against Sexual Exploitation of Children and Adolescents on Brazilian Highways.

This partnership strengthens the company's values and corporate responsibility as part of the ESG Management Program. Our drivers and other employees are encouraged to engage in the prevention and tackling of this serious violation of human rights and to be Agents of Protection for children and adolescents. Through our actions, we instruct everyone on how to identify and call out any confirmed or suspected situations presenting a risk of violence against boys and girls through the use of the whistleblower channel: Dial 100. [GRI 2-23](#)

ENDORSEMENTS

The Mitsubishi Cup, the longest-standing single-brand 4x4 rally event, which involves four categories and takes place in six towns in São Paulo state, is a spectacular event supported by Unidas.

The 'Brasil Ride' mountain bike ultra-marathon, which attracts hundreds of professional and amateur athletes, and took the form of five stages in 2023, received support from Unidas in the form of uniforms, signposting and content for the event's social media campaigns.

In 2023, the School Meals Program also received support from Unidas. This initiative led by the Mosaic Institute provides healthy eating and nutritional education both in the classroom and for families eating at home.

DONATIONS

Unidas makes donations of uniforms, Christmas hampers, office materials, furniture and other items to different institutions.

One of the actions with the highest levels of engagement was the donation of more than 27,000 sales invoices relating to purchases at the cafeteria at the office in Curitiba. These coupons, which do not identify the social security number of the payee, were sent to the Pequeno Cotoengo Healthcare Center, involving support from a group of employees who volunteered to enter the coupons in the system, and the Nilza Tartuce Special Education School. Through their involvement in the 'Nota Paraná Program', the institutions compete each month to prize-winning tickets, which provides them even more revenue in support of their work.

In December, a group of volunteers painted a number of homes located in the '29 de Março' community, in the Curitiba Industrial City (CIC) district, as part of an action developed by the 'Teto' NGO in partnership with companies from the region. This communal action was part of the second stage of the 'Jogo por um Teto' ('Game for a Roof') event, supported by Unidas and other organizations, with the aim of raising funds for the construction of emergency housing in Curitiba and the metropolitan region.

GRI annex

Collective bargaining agreements

GRI 2-30

In 2023, 31.87% of the organization’s workforce were covered by collective bargaining agreements. For those employees who are not covered, the company adheres to the Collective Agreement in place in the specific region and the guidelines of the union responsible for the company’s activity. As such, all the employees are defended by some form of collective agreement or covenant. Each year, on the base-date or soon after the signing of the covenants and/or agreements, the company updates the wage levels and sums provided in the form of benefits, thereby ensuring that the working conditions and employment agreements are defined in accordance with the currently applicable regulations.



Communication and training on anti-corruption policies and procedures

GRI 205-2

MEMBERS OF THE GOVERNANCE BODY COMMUNICATED WITH AND WHO RECEIVED INSTRUCTION ON ANTI-CORRUPTION POLICIES AND PROCEDURES, BY REGION

Members of the governance organ	2022		2023	
	Communicated	Instructed	Communicated	Instructed
number	5	5	5	5
%	100%	100%	100%	100%

EMPLOYEES COMMUNICATED WITH AND WHO RECEIVED INSTRUCTION ON ANTI-CORRUPTION POLICIES AND PROCEDURES, BROKEN DOWN BY REGION

Region	Employees	2022		2023	
		Communicated	Instructed	Communicated	Instructed
N	number	72	72	124	105
	%	100	100	100	84.68
NE	number	430	418	627	618
	%	100	97.21	100	98.56
CW	number	461	411	1,008	966
	%	100	89.15	100	95.83
SE	number	1,802	1,744	2,392	2,303
	%	100	96.78	100	96.28
S	number	802	733	897	889
	%	100	91.40	100	99.11

EMPLOYEES COMMUNICATED WITH AND WHO RECEIVED INSTRUCTION ON ANTI-CORRUPTION POLICIES AND PROCEDURES, BROKEN DOWN BY EMPLOYMENT CATEGORY

Categories	Employees	2022		2023	
		Communicated	Instructed	Communicated	Instructed
Executive Board	number	16	16	22	22
	%	100	100	100	100
Managers	number	145	141	192	191
	%	100	97.24	100	99.48
Coordinators	number	268	261	229	226
	%	100	97.39	100	98.69
Professional	number	1,335	1,269	1,228	1,255
	%	100	95.06	100	97.44
Operational staff	number	1,803	1,691	3,317	3,187
	%	100	93.79	100	96.08

BUSINESS PARTNERS COMMUNICATED WITH AND WHO RECEIVED INSTRUCTION ON ANTI-CORRUPTION POLICIES AND PROCEDURES, BROKEN DOWN BY REGION

Region	Business partners	2022		2023	
		Communicated	Instructed	Communicated	Instructed
N	number	-	-	-	-
	%	-	-	-	-
NE	number	2	2	-	-
	%	100	100	-	-
CW	number	2	2	-	-
	%	100	100	-	-
SE	number	372	107	103	103
	%	100	28.76	100	100
S	number	1,112	41	28	28
	%	100	3.69	100	100

Energy consumption within the organization GRI 302-1

CONSUMPTION OF FUELS FROM NON-RENEWABLE SOURCES (GJ)

	2022	2023
Diesel	127,129.95	414,465.34
Gasoline	3,936.02	6,211.54
Flexible-fuel (ethanol+gasoline)	7,611.59	1,589.58
Total	138,677.56	422,266.46

CONSUMPTION OF FUELS FROM RENEWABLE SOURCES (GJ)

	2022	2023
Ethanol	-	6,505.03
Biodiesel	-	50,276.76
Total	-	56,781.79

ENERGY CONSUMED (GJ)

	2022	2023
Electricity	76,204.45	19,239.07
Heating	0.00	0.00
Chilling	0.00	0.00
Steam	0.00	0.00
Total	76,204.45	19,239.07

ENERGY CONSUMED (GJ)

	2022	2023
Fuels from non-renewable sources	138,677.56	422,266.46
Fuels from renewable sources ¹	-	56,781.79
Energy consumed	76,204.45	19,239.07
Energy sold ²	0.00	0.00
Total	214,882.01	498,287.32

1. In 2022, the fuels from renewable sources were not calculated, since the Company has flexible fuel (ethanol and gasoline) vehicles in its fleet, with no means of monitoring the consumption of these fuels separately. In accordance with the GHG Protocol, the assumption of the more polluting source is used - in this case, gasoline.

2. The Company does not produce energy.

Energy intensity

GRI 302-3

ENERGY INTENSITY

	2023 ³
Within the organization	3.78 ⁴
Outside the organization ⁵	-

3. There are no historical records of this indicator since its calculation only began in 2023.

4. The metric used to calculate the energy intensity rate was the number of assets, specifically 118,000 assets. The sources of energy included in this calculation were electricity and fuels.

5. The Company does not calculate energy consumption outside of the organization.

Direct (Scope 1) greenhouse gas emissions

GRI 305-1

DIRECT EMISSIONS OF GREENHOUSE GASES (t CO₂ equivalent)⁶

	2022	2023
Stationary combustion	0.57	1.04
Mobile combustion	13,005.02	31,218.69
Fugitive emissions	246.95	14,289.05
Total gross emissions of CO ₂	13,252.56	45,508.78
Total	-	56,781.79

6. The gas included in the calculations was: CO₂. The GHG inventory was compiled in accordance with the Brazil GHG Protocol.

BIOGENIC EMISSIONS OF CO₂ (t CO₂ equivalent)

	2022	2023
	1,404.98	4,319.87

Indirect emissions of greenhouse gases arising from the acquisition of energy (Scope 2)

GRI 305-2

INDIRECT EMISSIONS ARISING FROM THE ACQUISITION OF ENERGY (t CO₂ equivalent)

	2022	2023
	151.07	207.01

N.B.: The 2022 emissions inventory was revised and the sum of Scope 2 emissions corrected.

Intensity of greenhouse gas (GHG) emissions

GRI 305-4

INTENSITY OF GREENHOUSE GAS EMISSIONS

	2023
Total GHG emissions (t CO ₂ equivalent)	45,715.79
Intensity of greenhouse gas emissions ⁷	0.39

7. The metric used to calculate the energy intensity rate was the number of assets, specifically 118,000 assets.

New employee hires and employee turnover

GRI 401-1

HIRES AND DISMISSALS BY AGE GROUP

	2022				2023			
	Hires	Rate of new employee hirings	Terminations	Turnover	Hires	Rate of new employee hirings	Terminations	Turnover
Under 30	321	75.89	184	59.69	995	71.48	481	53.02
30 to 50 years of age	619	35.15	432	29.84	1,708	55.62	1,013	44.30
Over 50 years of age	100	7.23	105	7.41	288	49.23	180	40.00
Total	1,040	29.16	721	24.68	2,991	59.25	1,674	46.21

HIRES AND DISMISSALS BY GENDER

	2022				2023			
	Hires	Rate of new employee hirings	Terminations	Turnover	Hires	Rate of new employee hirings	Terminations	Turnover
Men	793	33.52	593	29.29	2,140	61.53	1,222	48.33
Women	247	20.57	128	15.61	851	54.20	452	41.50
Total	1,040	29.16	721	24.68	2,991	59.25	1,674	46.21

HIRES AND DISMISSALS BY REGION

	2022				2023			
	Hires	Rate of new employee hirings	Terminations	Turnover	Hires	Rate of new employee hirings	Terminations	Turnover
N	0	0.00	201	32.67	70	58.33	42	46.67
NE	216	50.23	337	19.48	292	46.50	141	34.47
CW	136	29.50	138	29.72	920	88.21	567	71.28
SE	365	20.26	38	29.53	1,231	52.67	618	39.59
S	323	40.27	7	4.86	478	51.96	306	42.61
Total	1,040	29.16	721	24.68	2,991	59.25	1,674	46.21

Maternal/paternal leave

GRI 401-3

PARENTAL LEAVE

		2022	2023
Employees who had the right to take leave	men	2,366	3,478
	women	1,201	1,570
Employees who took leave	men	28	132
	women	43	11
Employees who returned to work, during the period covered by the report, following the end of the leave	men	28	68
	women	30	16
Employees who returned to work following the leave and who continued to be employed 12 months after their return to work	men	28	51
	women	43	15
Return rate	men	100	50.37
	women	100	61.54
Rate of retention	men	100	0.00
	women	100	100

Workers covered by an occupational health and safety management system

GRI 403-8

NUMBERS AND PERCENTAGES OF WORKERS

		2023
Employees		Employees
Total number of individuals	Nº	5,048
Individuals covered by an occupational health and safety management system based upon legal requirements and/or recognized standards/directives	Nº	5,048
	%	100.00
Individuals covered by an occupational health and safety management system based upon legal requirements and/or recognized standards/directives, that has been audited internally.	Nº	5,048
	%	100.00
Individuals covered by an occupational health and safety management system based upon legal requirements and/or recognized standards/directives, that has been audited or certified by an external party.	Nº	0
	%	0.00

Work-related injuries GRI 403-9

WORK-RELATED INJURIES¹

	2022	2023
	Employees	Employees
Number of hours worked	4,546,100.00	9,559,445.75
Number of fatalities resulting from labor-related injuries	0	0
Rate of fatalities resulting from work-related injuries	0.00	0.00
Number of work-related injuries with serious consequences (except fatalities)	0	0
Rate of work-related injuries with serious consequences (except fatalities)	0.00	0.00
Number of work-related injuries requiring communication (including fatalities)	24	18
Rate of work-related injuries requiring communication (including fatalities)	5.28	1.88

1. The basis for the calculation of the indexes was 1,000,000 hours worked

Average number of training hours, broken down by employee GRI 404-1

AVERAGE NUMBER OF EMPLOYEE TRAINING HOURS BROKEN DOWN BY GENDER

	2022	2023
Men	60.36	18.36
Women	89.44	22.85
Total	70.15	19.76

AVERAGE NUMBER OF EMPLOYEE TRAINING HOURS BROKEN DOWN BY EMPLOYMENT CATEGORY

	2022	2023
Executive Board	23.69	5.45
Managers	93.40	23.61
Coordinators	91.95	25.21
Professional	146.89	57.01
Operational staff	8.64	4.22
Total	70.15	19.76

Employees receiving regular performance and career development reviews

GRI 404-3

EMPLOYEES RECEIVING PERFORMANCE ANALYSES BROKEN DOWN BY EMPLOYMENT CATEGORY (%)

	2022			2023		
	Men	Women	Total	Men	Women	Total
Executive Board	92.86	100.00	93.75	85.00	50.00	81.82
Managers	100.00	73.02	89.03	85.09	80.77	83.33
Coordinators	84.25	100.00	92.22	79.73	89.17	83.96
Professional	79.56	98.20	88.02	91.94	97.34	94.11
Operational staff	87.79	88.00	87.79	58.29	79.98	3,258
Total	83.54	96.94	88.34	67.80	86.50	73.61

Diversity of governance bodies and employees

GRI 405-1

INDIVIDUALS WITHIN THE ORGANIZATION’S GOVERNANCE ORGANS, BROKEN DOWN BY GENDER (%)

Members of governing bodies		
2022	Men	100
	Women	0
2023	Men	100
	Women	0

WORKFORCE BROKEN DOWN BY EMPLOYEE CATEGORY AND GENDER (%)

	2022		2023	
	Men	Women	Men	Women
Executive Board	87.50	12.50	90.91	9.09
Managers	56.55	43.45	59.37	40.62
Coordinators	48.13	51.87	55.22	55.22
Professional	53.93	46.07	59.79	40.21
Operational staff	78.81	21.19	74.09	25.91
Total	66.33	33.67	68.90	31.10

EMPLOYEES BROKEN DOWN BY EMPLOYMENT CATEGORY AND AGE GROUP (%)

	2022			2023		
	Under 30	30 to 50 years of age	Over 50	Under 30	30 to 50 years of age	Over 50
Executive Board	0.00	68.75	31.25	0.00	77.27	22.73
Managers	1.38	89.66	8.97	2.08	86.46	11.46
Coordinators	11.94	83.58	4.48	40.45	85.07	4.48
Professional	37.38	57.90	4.72	25.23	68.43	6.35
Operational staff	27.62	58.51	13.87	31.61	54.17	14.21
Total	28.90	61.48	9.62	27.58	60.84	11.59

EMPLOYEES FROM UNDER-REPRESENTED GROUPS, BROKEN DOWN BY EMPLOYMENT CATEGORY (%)

	2022		2023	
	Black and Mixed Race	People with Disabilities	Black and Mixed Race	People with Disabilities
Executive Board	0.00	0.00	0.00	0.00
Managers	3.45	0.69	3.12	0.52
Coordinators	4.10	0.00	5.97	0.00
Professional	0.90	0.60	6.73	1.91
Operational staff	8.65	0.67	7.86	2.39
Total	5.16	0.39	7.25	2.06

GRI content Index

Declaration of use	Unidas used the GRI Standards as its base for reporting the period between January 1 and December 31, 2023.
GRI 1 used	GRI 1: Foundation 2021
Applicable GRI Sector Standards	N.A.

GRI STANDARD / OTHER SOURCE	CONTENTS	LOCATION
GRI 2: General Disclosures 2021	General disclosures	
	2-1 Details of the organization	9
	2-2 Entities included in the organization’s sustainability reporting	36
	2-3 Reported period, frequency and point of contact	4
	2-4 Restatements of information	There have been no restatements of information.
	2-5 External assurance	There has been no external assurance.
	2-6 Activities, value chain and other business relationships	9, 40
	2-7 Employees	53, 54, 54, 56
	2-8 Workers who are not employees	56
	2-9 Governance structure and composition	25

GRI STANDARD / OTHER SOURCE	CONTENTS	LOCATION
GRI 2: General Disclosures 2021	2-10 Nomination and selection of the highest governance body	26
	2-11 Chair of the highest governance body	26
	2-12 Role of the highest governance body in overseeing the management of impacts	26
	2-13 Delegation of responsibility for managing impacts	26
	2-14 Role of the highest governance body in sustainability reporting	4
	2-15 Conflicts of interests	32
	2-16 Communicating critical concerns	24
	2-17 Collective knowledge of the highest governance body	26
	2-18 Evaluation of the performance of the highest governance body	24
	2-19 Remuneration policies	59
	2-20 Process to determine remuneration	59
	2-21 Annual total compensation ratio	The individual or collective remunerations are treated with the due confidentiality.
	2-22 Statement on sustainable development strategy	6
	2-23 Policy commitments	32, 70
	2-24 Embedding policy commitments	32, 40
	2025 Processes to remediate negative impacts	33
	2-26 Mechanisms for advice and presentation of concerns	32
	2-27 Compliance with laws and regulations	During the reporting period, the organization did not record any significant cases of non-compliance, defined by the organization as those that could cause a reputational or financial impact of great magnitude to the compliance.
	2-28 Membership of associations	22
	2-29 Approach to stakeholder engagement	21
	2-30 Collective bargaining agreements	72

GRI STANDARD / OTHER SOURCE	CONTENTS	LOCATION
Material topics		
GRI 3: Material Topics 2021	3-1 Process to determine material topics	18
	3-2 List of material topics	18
[Customer relations and experience]		
GRI 3: Material Topics 2021	3-3 Governance of material topics	38
Marketing and Labeling 2016	GRI 417-3 Incidents of non-compliance concerning marketing communications	There were no cases of noncompliance in relation to the company’s marketing communications.
[Ethics, integrity and compliance]		
GRI 3: Material Topics 2021	3-3 Governance of material topics	32
Economic performance 2016	GRI 201-1 Direct economic value generated and distributed	45
Anti-corruption 2016	GRI 205-1 Operations assessed in terms of the risks relating to corruption	34
	GRI 205-2 Communication and training on anti-corruption policies and procedures	72, 73
	GRI 205-3 Confirmed incidents of corruption and actions taken	34
Anti-competitive behavior 2016	GRI 206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	The company was not involved in any legal actions, either pending or closed, relating to unfair competition, or trust or monopoly practices, during the reported period.
Tax 2019	GRI 207-2 Tax governance, control and risk management	30
	GRI 207-3 Stakeholder engagement and management of concerns related to tax	30
[Privacy and data security]		
GRI 3: Material Topics 2021	3-3 Governance of material topics	31
Customer privacy	GRI 418-1 Proven complaints concerning the violation of privacy and loss of client data	31
[Decarbonization and climate risks]		
GRI 3: Material Topics 2021	3-3 Governance of material topics	48

GRI STANDARD / OTHER SOURCE	CONTENTS	LOCATION
Economic performance 2016	GRI 201-2 Financial implications and other risks and opportunities due to climate change	The company has not mapped the risks and/or opportunities arising from climate change due to the information being unavailable and/or incomplete. Despite there already existing a greenhouse gas (GHG) emissions inventory and an emissions offsetting project, the company has still not yet developed a specific metric to evaluate these risks.
Energy 2016	GRI 302-1 Energy consumption within the organization	74
	GRI 302-3 Energy intensity	75
Emissions 2016	GRI 305-1 Direct (Scope 1) emissions of greenhouse gases	75
	GRI 305-2 Indirect (Scope 2) emissions of greenhouse gases (GHG) arising from the acquisition of energy	75
	GRI 305-3 Other indirect (Scope 3) emissions of greenhouse gases (GHG)	The company does not have any information relating to 2023, but will consider monitoring these data in future cycles.
	GRI 305-4 Intensity of greenhouse gas emissions (GHG)	75
[Safety, health and wellbeing of employees]		
GRI 3: Material Topics 2021	3-3 Governance of material topics	63
Occupational health and safety 2018	GRI 403-1 Occupational health and safety management system	64
	GRI 403-2 Hazard identification, risk assessment and incident investigation	64
	GRI 403-3 Occupational health services	67
	GRI 403-4 Worker participation, consultation, and communication on occupational health and safety	64
	GRI 403-5 Training for workers in occupational health and safety	65
	GRI 403-6 Promotion of worker health	67
Occupational health and safety 2018	GRI 403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	65
	GRI 403-8 Workers covered by an occupational health and safety management system	77
	GRI 403-9 Work-related injuries	78
	GRI 403-10 Work-related ill health	There were no fatalities or work-related illnesses in 2023.

GRI STANDARD / OTHER SOURCE	CONTENTS	LOCATION
[Diversity, inclusion and equity]		
GRI 3: Material Topics 2021	3-3 Governance of material topics	60
Employment 2016	GRI 401-1 New hirings and employee turnover	76
	GRI 401-2 Benefits offered to full-time employees that are not provided to temporary or part-time employees	59
	GRI 401-3 Parental leave	77
	GRI 404-1 Average hours of training per year per employee	78
Training and Education 2016	GRI 404-2 Programs for upgrading employee skills and transition assistance programs	61
	GRI 404-3 Percentage of employees receiving regular performance and career development reviews	58, 79
	GRI 405-1 Diversity of governance bodies and employees	79
Diversity and equal opportunity 2016	GRI 405-2 Ratio of basic salary and remuneration of women to men	The data on remunerations are treated with the due confidentiality.
[Innovation and technology]		
GRI 3: Material Topics 2021	3-3 Governance of material topics	41
[Quality and safety of the product and service]		
GRI 3: Material Topics 2021	3-3 Governance of material topics	38
Customer Health and Safety 2016	GRI 416-1 Assessment of the health and safety impacts of product and service categories	The company evaluates the impacts on the health and safety of the two categories of products and services in order to identify areas of improvement.
Marketing and Labeling 2016	GRI 417-3 Incidents of non-compliance concerning marketing communications	There were no cases of noncompliance in relation to the company's marketing communications.
[Management of the supply chain and partners]		
GRI 3: Material Topics 2021	3-3 Governance of material topics	40
Social assessment of suppliers 2016	GRI 414-1 New suppliers screened using social criteria	40
	GRI 414-2 Negative social impacts in the supply chain and actions taken	40

GRI STANDARD / OTHER SOURCE	CONTENTS	LOCATION
[Government relations and regulators]		
GRI 3: Material Topics 2021	3-3 Governance of material topics	34
[Non-material topics]		
GRI 3: Material Topics 2021	3-3 Management of material topics - Community Relations, Volunteer Work and Social Investment	68
Local Communities 2016	GRI 413-1 Operations with local community engagement, impact assessments, and development programs	68

Credits

UNIDAS – PROJECT COORDINATION

Ana Paula Szczepanski Ribeiro
Filipe César Lucilio
Lis Camila Flizikowski
Vanessa da Cunha
William Castro de Souza

PROJECT MANAGEMENT, GRI CONSULTATION, CONTENT AND DESIGN

report group– rpt.sustentabilidade

PHOTOGRAPHY

Unidas Image Bank

TEXTUAL AND GRAMMATICAL REVISION

Fábio Valverde

TRANSLATION

Steve Wingrove