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About this report

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COMEXPORT's 2024 Sustainability Report presents, in an objective way, the results and practices developed over the past year, reinforcing our commitment to offering safe, efficient and innovative solutions in foreign trade for various industries.

In this first edition, the report follows the guidelines of the Global Reporting Initiative (GRI) in order to align our communication with the most recognized international reporting standards. Over the next few pages, we will present economic, environmental and social indicators that demonstrate COMEXPORT's management of ESG aspects and reflect our commitment to generating value for customers, suppliers, employees and the community.

This Report covers all entities that make up COMEXPORT's business ecosystem, including six offices and two Distribution Centers under the Company's direct management.

The content was defined based on materiality studies, which consider the most relevant ESG topics for our stakeholders, as well as for COMEXPORT's own business model.



MATERIAL TOPICS



Sustainable Supply Chain



Quality



Sustainable Logistics and Eco-Efficiency



Talent Attraction and Retention



Diversity and Inclusion



Health, Safety, and Labor Compliance



Integrity, Compliance, and Risks



Product Traceability



Digital Innovation and Cybersecurity

In this first edition, most information presented is not subject to external auditing. However, our Financial Statements comply with current accounting standards and are independently verified by BDO, which strengthens the transparency and credibility of the information disclosed.

The preparation of this document was supported by the Sustainability team and the final content was approved by senior management, which actively participates in the Company's strategic decisions.

We emphasize our commitment to continually improve our practices and celebrate achievements that mark a new level of growth, while remaining faithful to the values that have brought us here. For information or questions about the Report, please contact us by email at **esg@comexport.com.br**.



MESSAGE from the CEO

GRI 2-22

This first COMEXPORT Sustainability Report reflects the commitment that has brought us to this point: transparency, innovation, and operational excellence. Every achievement and challenge overcome in 2024 demonstrates the robustness of our business model and the dedication of our teams, which have demonstrated great adaptability, resilience, and high performance.

We have gone through a year with many unprecedented logistical challenges. The global scenario today has caused port congestion, container shortages, and significant increases in freight costs, requiring fast and strategic response. Despite this, we expanded our operations in key sectors, developed new business opportunities and invested in innovation to ensure more efficient and responsible operations.

The results prove this journey. We handled more than **3,500 containers** per month and completed 23,000 import processes, that is, a new process every 22 minutes. We generated R\$ 7.52 billion in economic value, surpassed R\$ 58 billion in invoices issued, which represents more than 2% of total Brazilian imports, and achieved a **net revenue of R\$ 35.72 billion** in 2024. Our Net Equity also grew consistently, reaching R\$ 2.21 billion in the year. This growth, combined with investments in automation and market intelligence, drove the expansion of our logistics operations by **30%** compared to 2023, consolidating our presence in the segments in which we operate.

Innovation has continued as a driving force. We allocated resources to projects that foster

sustainable industrialization, improve mobility and increase our competitiveness. The automation of processes and digitalization of services have increased our responsiveness, enhanced the customer experience and increased the operational predictability.

Our advances are supported by solid and transparent governance, a competitive advantage that guarantees legal certainty, regulatory compliance, and trusting relationships with customers and suppliers. In 2024, we maintained our ISO 9001 certification, began implementing ISO 14001 at the Cariacica DC, and began evaluating new suppliers based on environmental and social criteria. Our subsidiary Kalium, which already has ISO 14001 implemented, submits its suppliers to this approval process. The **creation of the ESG department** and the ESG Committee also reinforced the integration of environmental, social, and governance aspects into our corporate strategy.

Inventory and intensified environmental offsetting actions, in addition to implementing water reuse and planting native seedlings in degraded areas. We maintained our leadership in the import of electric vehicles and solar panels, in partnership with the largest solar plants in the country, and increased investments in solutions focused on renewable energy.

To consolidate this commitment, we invested in the construction of the first multi-brand automotive plant in Brazil dedicated to the production of electric and/or hybrid vehicles, a milestone for our sector. In line with these efforts, we launched the

Electric Vehicles Laboratory in partnership with SENAI Vitória, with an investment of **R\$ 1.4 million**, focused on clean mobility. We also adopted initiatives aimed at offsetting CO₂, including actions focused on forest conservation and emissions reduction.

Our **social commitment** has also been highlighted thanks to long-standing partnerships, such as the COMEXPORT GRAACC Race and Walk, in support of GRAACC, and the Instituto Velho Amigo, which promotes the social inclusion of elderly people in vulnerable situations.

We always seek to explore new horizons, innovate and grow, but it is the dedication of our team that makes each advance possible. That is why we take care of each employee through development actions and growth opportunities, which has allowed us to maintain the **GPTW seal** for the third consecutive year. This achievement reflects our commitment to offering a welcoming, safe, and stimulating environment, where people can improve their skills and work with confidence.

We stand firm in our mission to offer sustainable and high-performance logistics solutions, consolidating COMEXPORT's leading position in foreign trade and contributing to a more efficient, innovative, and responsible future.

Alan Goldlust

CEO of COMEXPORT

Our advances are supported by solid and transparent governance, a competitive advantage that guarantees legal certainty, regulatory compliance, and trusting relationships with customers and suppliers.

G AND HIGHLIGHTS

HIGHLIGHTS 2024

COMEXPORT: key figures



More than

500 customers served



More than

23,000 imports

(a new import process every 22 minutes)



30% growth

in logistics operations compared to 2023



More than

3,500 containers

handled per month



More than

116,000 TEUs

with the most diverse types of cargo



More than

100 aircraft

imported (more than the total number of positions in the Guarulhos Airport (São Paulo) yard, the largest in South America)



More than

200,000 vehicles

brought to Brazil (in a straight line, it corresponds to the distance between the city of Vitória (State of Espírito Santo) and Curitiba (State of Paraná))



+ R\$ 58 billion

in invoices issued



R\$ 7.52 billion

in economic value generated



R\$ 35.72 billion

in Net Revenue



R\$ 19.1 million

invested in the **development of new businesses** and structural and
technological improvements



R\$ 1.4 million

invested in the Launch of the **Electric Vehicle Laboratory**



Maintenance of our

ISO 9001 certification, reinforcing our operational excellence



Evaluation of new suppliers based on **environmental and social criteria**



Implementation of new digital solutions for customs management and compliance



Creation of the **ESG department and the ESG Committee** to strengthen the
governance of social and environmental
aspects







More than

750 employees



More than

R\$ 1.3 million

invested in training, scholarships, and vocational courses for employees



Investment of

R\$ 1.4 million

in the Electric Vehicle Laboratory with capacity for 450 students per day



GPTW certification

for the third consecutive year, with a **4% increase** in the overall average compared to the previous year



Support for the

COMEXPORT GRAACC Run and Walk



Partnership with the Instituto Velho Amigo

for social inclusion of senior citizens



Implementation of **Sustainable Onboarding Kit** for new employees





Carbon Neutral Seal,

issued by the CO₂ Créditos de Carbono company, certifying that all our emissions have been offset



1st Greenhouse Gas (GHG) Inventory



5% CO₂ offset

in the vehicle fleet through a partnership with Localiza



We received Cashback in carbon credits equivalent to

50 tons of CO₂

compensadas



5 tons

of plastic offset with Eureciclo recycling credits



1,000 trees planted

in a Permanent Preservation Area by the **Amigos da Mata Program**

AWARDS 2024

COMEXPORT stands out in the foreign trade scenario for its leadership, excellence, innovation, and high performance.



Valor 1000

The only foreign trade company among the 100 largest in Brazil, proving the robustness of our business model at a national level.



Anuário Época Negócio

Ranked **73rd among the 100 best com- panies in the country**, reinforcing our
commitment to governance, performance,
and operational excellence.



Valor Inovação

Ranked **3rd in the trade sector**, attesting to its continuous investment in research, technological development, and innovative solutions.



Exame

Ranked 77th in the overall ranking of the 100 largest and best companies in 2024, standing out for competitiveness and relevance in the Brazilian market.



IEL-ES Annual Ranking

Recognized as the **largest company in the State of Espírito Santo**, confirming its strength of operation and economic contribution to the region.

GPTW:

COMEXPORT was awarded by Great Place to Work (GPTW) for the excellence of its workplace environment. The assessment is based on the perception of its own employees and confirms the company's commitment to promoting an inclusive, innovative, and sustainable workspace.

CERTIFICATIONS 2024

COMEXPORT reinforces its commitment to excellence and compliance through internationally recognized certifications, ensuring quality and safety in its processes and operations.



ISO 9001

COMEXPORT and its subsidiary Kalium Chemical maintain ISO 9001 certification, granted by the Vanzolini Foundation. This recognition confirms the adoption of a structured Quality Management System, ensuring continuous improvement, compliance with regulatory requirements, and delivery of high-quality products and services to customers. The certification reinforces the Group's commitment to operational excellence and consolidates its position as a reference in the foreign trade sector



ISO 14001

Kalium Chemical also holds ISO 14001 certification, demonstrating compliance with rigorous environmental standards. This seal reflects the company's commitment to sustainability, mitigation of environmental impacts, and adoption of responsible practices throughout the value chain.



Ecovadis Seal

Kalium Chemical has received the Ecovadis seal, an international certification that evaluates corporate sustainability practices. This achievement reinforces the transparency of its operations and the integration of ESG criteria into its activities.



Who we are

GRI 2-1, 2-6

With over 50 years of experience, COMEXPORT stands out as the largest foreign trade company in Brazil, consolidating its presence in import, export, customs management, and integrated logistics solutions.

Our journey follows the evolution of international trade in the country. Over the decades, we have overcome regulatory challenges, technological advances, and market transformations, always with the commitment to offering strategic, innovative, and efficient solutions. We maintain a privately held model and family structure, with headquarters in São Paulo and **more than 750 employees**. Our infrastructure is distributed across offices and strategic operational centers in the states of São Paulo, Santa Catarina, Espírito Santo, Minas Gerais, Pará, and Pernambuco. Also, our operations extend to the main ports and airports in Brazil, ensuring broad coverage and logistical agility throughout the country.

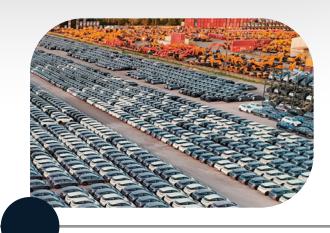












1970s

in 1973, with the purpose of generating export channels for industrial products such as fabrics and others for non-contingent and non-traditional markets



It began to operate in the import of fertilizers and chemical products, starting with offices in China and Eastern Europe.

1990s

With the opening of the Brazilian market, we intensified raw material import operations for the country's industry.

2000s

Initiated indirect foreign trade activities and expanded its portfolio of structured foreign trade solutions.

2010s

Became the largest
Brazilian foreign trade
company. Technological
and control systems were
implemented, providing
greater security and gains
to customers in several
industries.

2020s

With the investments made in previous decades, it became the first Brazilian company to combine indirect foreign trade solutions with integrated supply chain management and intensive use of technology (5PL).

COMEXPORT Operational Centers

INFRASTRUCTURE



Head Office

Vitória (ES)



Branch Offices

- São Paulo (SP)
- Belo Horizonte (MG)
- Parauapebas (PA)
- Varginha (MG)
- Rio de Janeiro (RJ)
- Recife (PE)
- Curitiba (PR)
- Fortaleza (CE)
- João Pessoa (PB)
- Vila Velha (ES)
- Serra (ES)
- Araquari (SC)
- Itajaí (SC)*



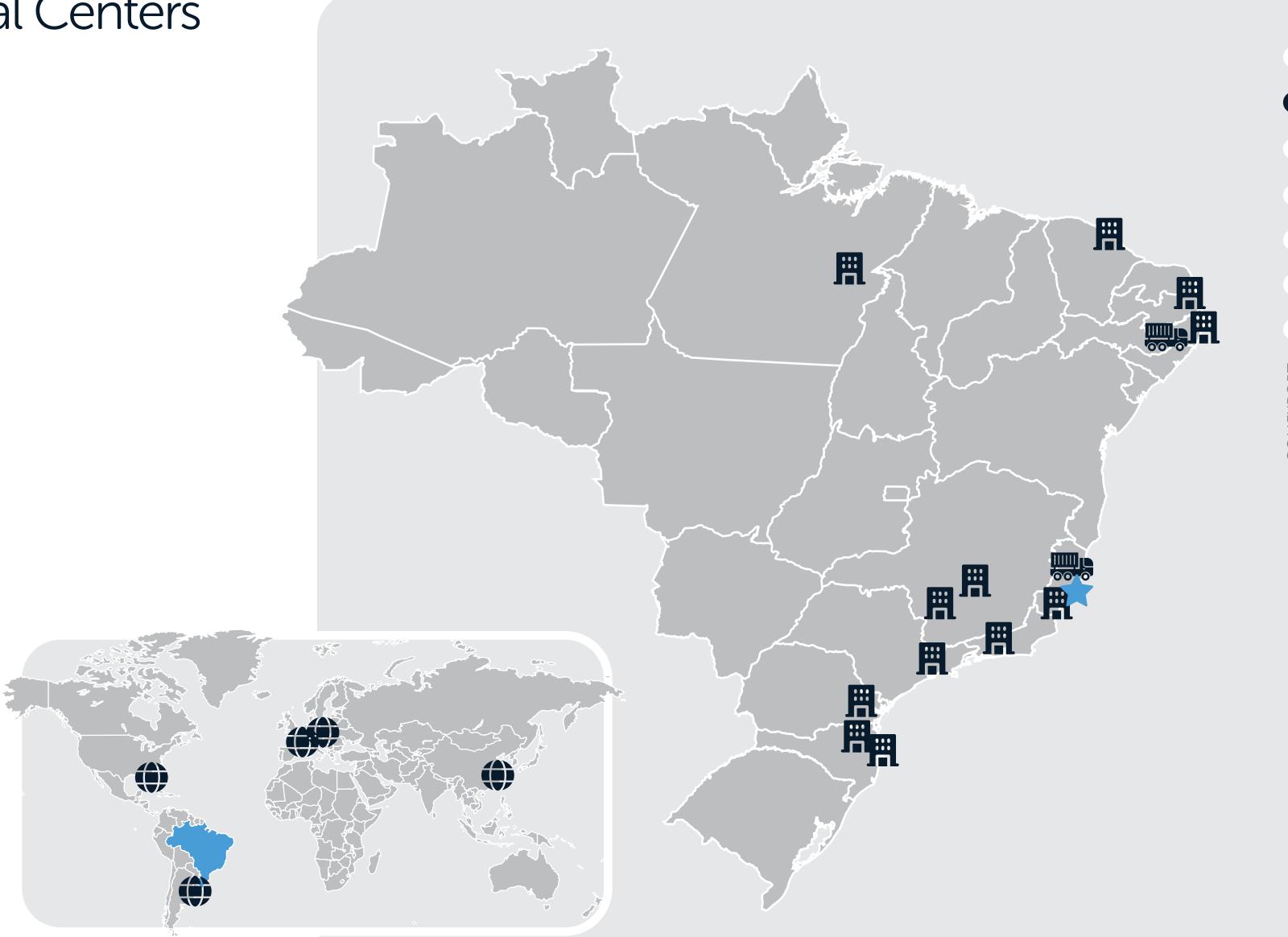
Distribution Centers (DC

- Suape (PE)
- Cariacica (ES)

COMEXPORT International Offices**

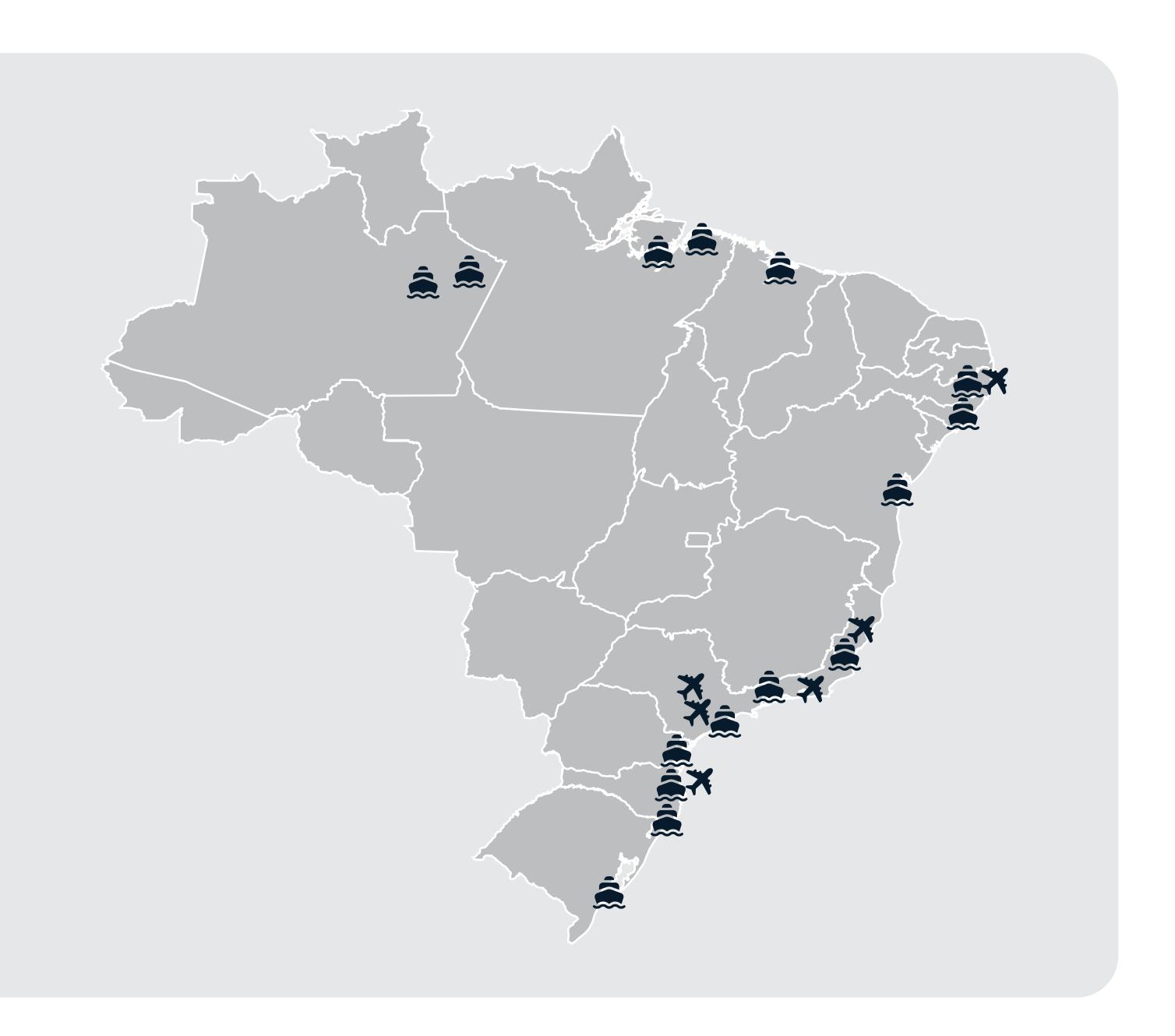


- A1 Commodities Uruguay Uruguay
- CX TRADING AG Switzerland
- COMEXPORT GMBH Austria
- COMEXPORT Miami USA
- COMEXPORT Shanghai China



^{*} This unit houses a COMEXPORT office and another for Kalium Chemical.

^{**} In these countries, we do not have our own employees, but we work through consultants and local partner offices.



Operations

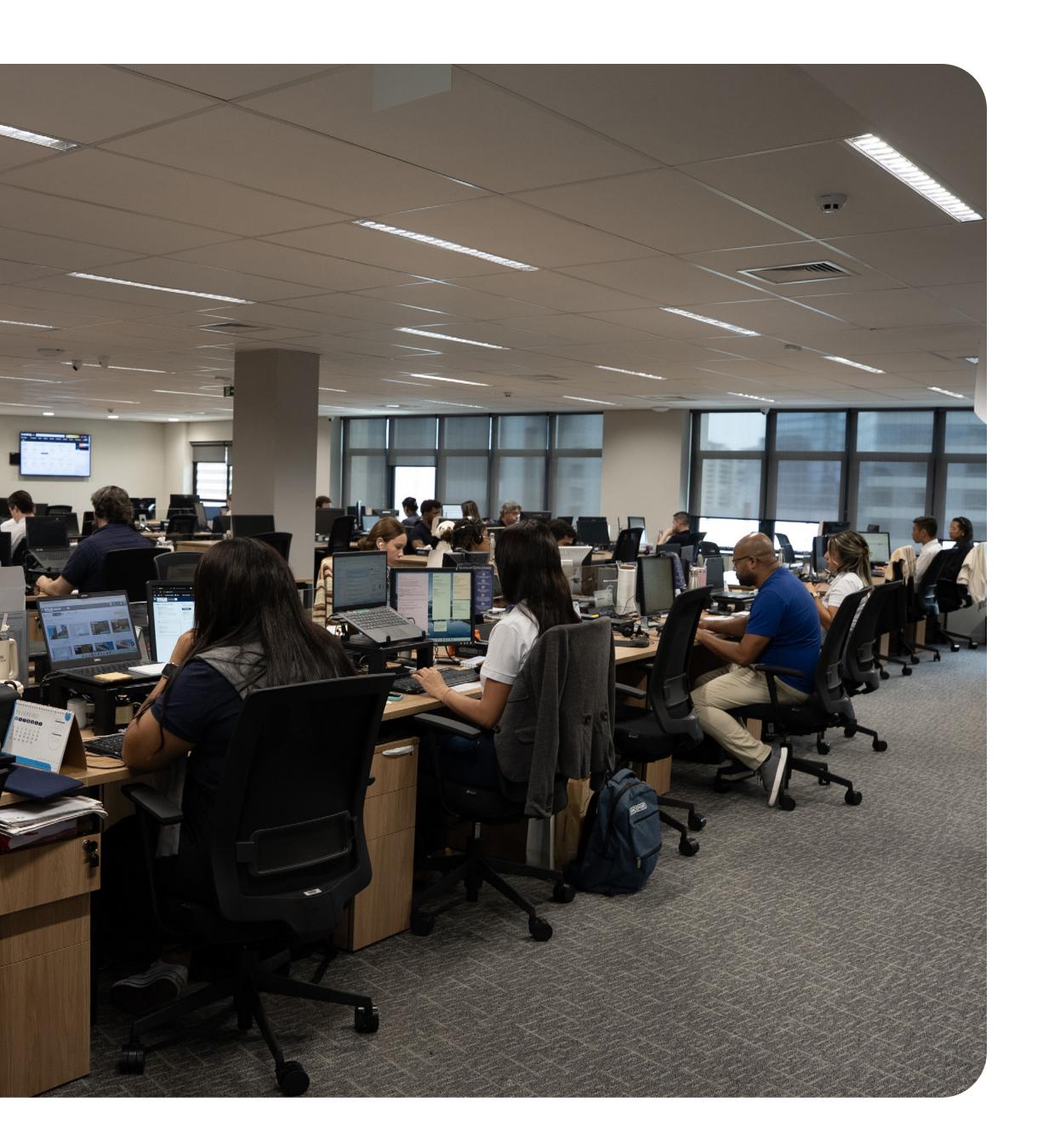


Operations in Ports

- Port of Santos (SP)
- Port of Paranaguá (PR)
- Port of Rio de Janeiro (RJ)
- Port of Itajaí (SC)
- Port of Vitória (ES)
- Port of Rio Grande (RS)
- Port of São Francisco do Sul (SC)
- Port of Salvador (BA)
- Port of Manaus (AM)
- Port of Itacoatiara (AM)
- Port of Barcarena (PA)
- Port of Belém (PA)
- Port of Suape (PE)
- Port of Cabedelo (PB)

Operations in Airports

- Guarulhos (SP)
- Viracopos (SP)
- Vitória (ES)
- Galeão (RJ)
- Cabo Frio (RJ)
- Santos Dumont (RJ)
- Recife (PE)
- Navegantes (SC)



COMEXPORT infrastructure

To support our operations, we have offices and Distribution Centers with modern infrastructure, high operational capacity, and specialized teams, and directly support our logistics and commercial activities.

OFFICES

We have offices in six Brazilian States, and the following offices stand out:

- **São Paulo (SP)**: 536 employees, in addition to 46 employees at the Kalium Chemical headquarters, which shares the same address as COMEXPORT.
- **Vitória (ES)**: 41 employees working in the Company's strategic operations.
- **Itajaí (SC)**: 40 employees and a Kalium unit with 2 more employees.
- Belo Horizonte (MG): 7 employees.
- Parauapebas (PA): 5 employees.

Distribution Centers (DC)

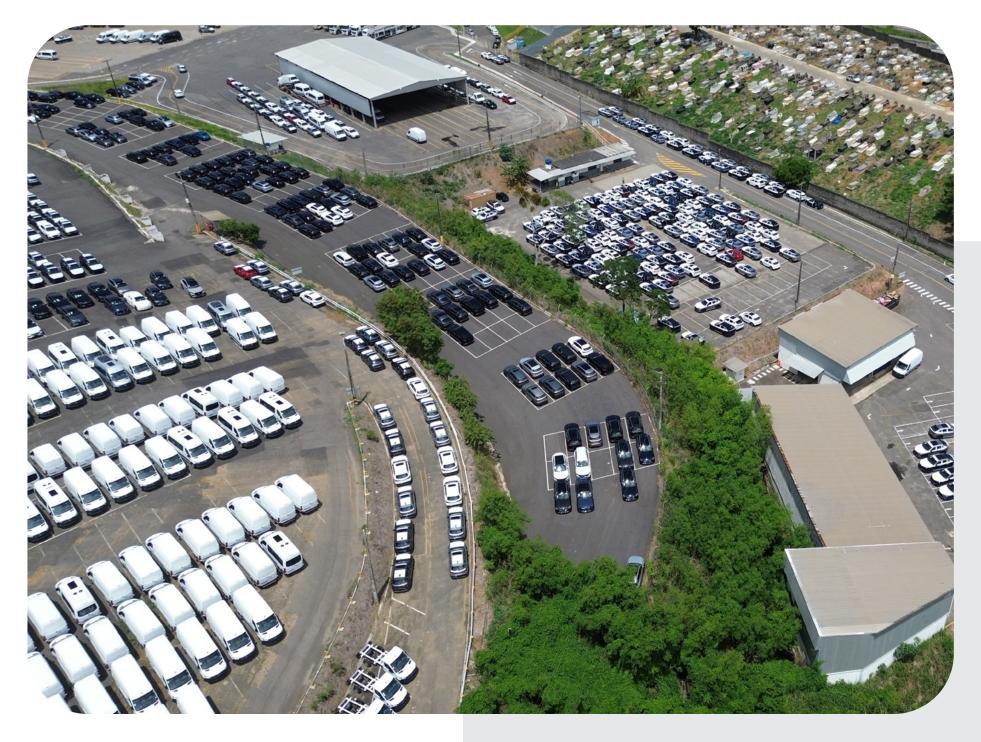
We have two Distribution Centers, structured to offer complete logistics solutions:

SUAPE DISTRIBUTION CENTER IN PERNAMBUCO (PE)

With more than 170,000 m², capacity to operate up to 30,000 vehicles per month and a complete structure that includes individual offices for customers, meeting rooms, storage and vehicle rework areas, installation of accessories, loading and unloading ramp, small repair workshop, and more than 300 direct and indirect jobs. Currently, 46 employees work directly at the site.









CARIACICA DISTRIBUTION CENTER IN ESPÍRITO SANTO (ES)

With an **area of 160,000 m²**, this DC has an infrastructure similar to that of Suape, with rooms dedicated to customers, complete operational spaces, and a workshop for minor repairs. The unit has **61 employees**.

MINOR REPAIR WORKSHOPS

The repair workshops are located within the Distribution Centers and are used exclusively for minor repairs to new vehicles, resulting from possible minor damage during transportation. This structure allows us to maintain the quality and delivery standards required by customers, without compromising the integrity of the products.



Differentiators in services, markets, and customers

The Company offers a flexible model, adaptable to the specific needs of each customer. Different import modalities, such as Purchase and Sale on Demand (PSD), Account and Order (C&O), and Business Process Outsourcing (BPO), allow tax and financial optimization. In addition, acting as a 4PL (Fourth-Party Logistics) ensures greater logistics efficiency, cost reduction, and optimized deadlines when negotiating directly with ports, warehouses, and carriers.

With a robust infrastructure and strategic geographic presence, we optimize costs, promote competent tax management and maintain full regulatory compliance. The combination of technology, compliance, and operational expertise strengthens our competitiveness and fosters foreign trade in an increasingly innovative way.

Another distinguishing feature is our expertise in customs management and regulatory compliance, ensuring that each process complies with international tax and regulatory requirements. The specialized team handles tax classification, obtaining licenses and customs clearance, speeding up cargo release and reducing operational risks.

Technology and market intelligence are strategic pillars. The COMEXPORT Management System (CMS) enables real-time tracking, detailed cost control, SLA monitoring, and insights for decision-making. This structure ensures transparency and efficiency at all stages of the process.

COMEXPORT offers strategic consulting and customized solutions, assisting customers in reviewing processes, tax planning and taking advantage of tax incentives, such as TTD-410 in Santa Catarina, Fundap in Espírito Santo, and PEAP (Port Activity Incentive Program). With this approach, customers maximize their profitability and operate more competitively in the global market.



Productive sectors

GRI 2-6

Our expertise extends across several segments, demonstrating our ability to adapt strategies and offer solutions for each challenge in the global market. This integrated approach generates significant results and ensures optimized operations for our customers in a wide range of production activity sectors, among other segments of the national chain. Below, we describe our services in some of these sectors:



AGRICULTURE

The performance of A1 Commodities, an agricultural company of the COMEXPORT Group, had significant advances in 2024, consolidating itself as a relevant player in the global trade of Brazilian commodities. With a significant increase in revenue, fourfold greater than that in the previous year, we also followed the expansion of our supplier and customer base, reinforcing our positioning in market niches and in markets with a high demand for social and environmental certifications.

Our portfolio includes products that are highly representative for national agribusiness: cotton, coffee, sugar, and soybeans. Throughout 2024, we will export to strategic markets such as Asia, Europe, Africa, and Central America, establishing commercial relationships based on mutual trust and commitment to quality.

Today, we serve 18 active customers, including food and textile industries and large global groups, who entrust us with the mission of producing products with excellence in traceability, safety, and sustainability.

A1 also stood out for its commitment to best ESG practices. We work closely with internationally recognized certifications, such as BCI, EU Organic, NOP, JAS, and FSSC, which add value to our products and reinforce our commitment to responsible production chains.







FOOD AND BEVERAGES

Throughout 2024, COMEXPORT's import segment achieved significant results, consolidating the company's position as one of the main references in the national market. The positive performance reflects the combination of technical expertise and operational excellence, supported by a deep knowledge of the legal, customs, and logistical requirements involved in foreign trade processes.

The company operates in an integrated manner at all stages of the import process, with expertise in legislation, labeling, product registration, temperature control, requirements of the competent bodies, and specific transportation and storage needs. Through a real-time management system, it ensures full visibility, precision in deadline control, and maintenance of the highest quality standards.

Among the highlights of the year, the pioneering role in the import of alcoholic beverages reaffirmed COMEXPORT's ability to operate efficiently in highly regulated sectors, serving big customers in this market.

Another significant advance was observed in the import of olive oil, with concrete gains in logistical efficiency, cost reduction and a significant reduction in lead time for the main players in the sector





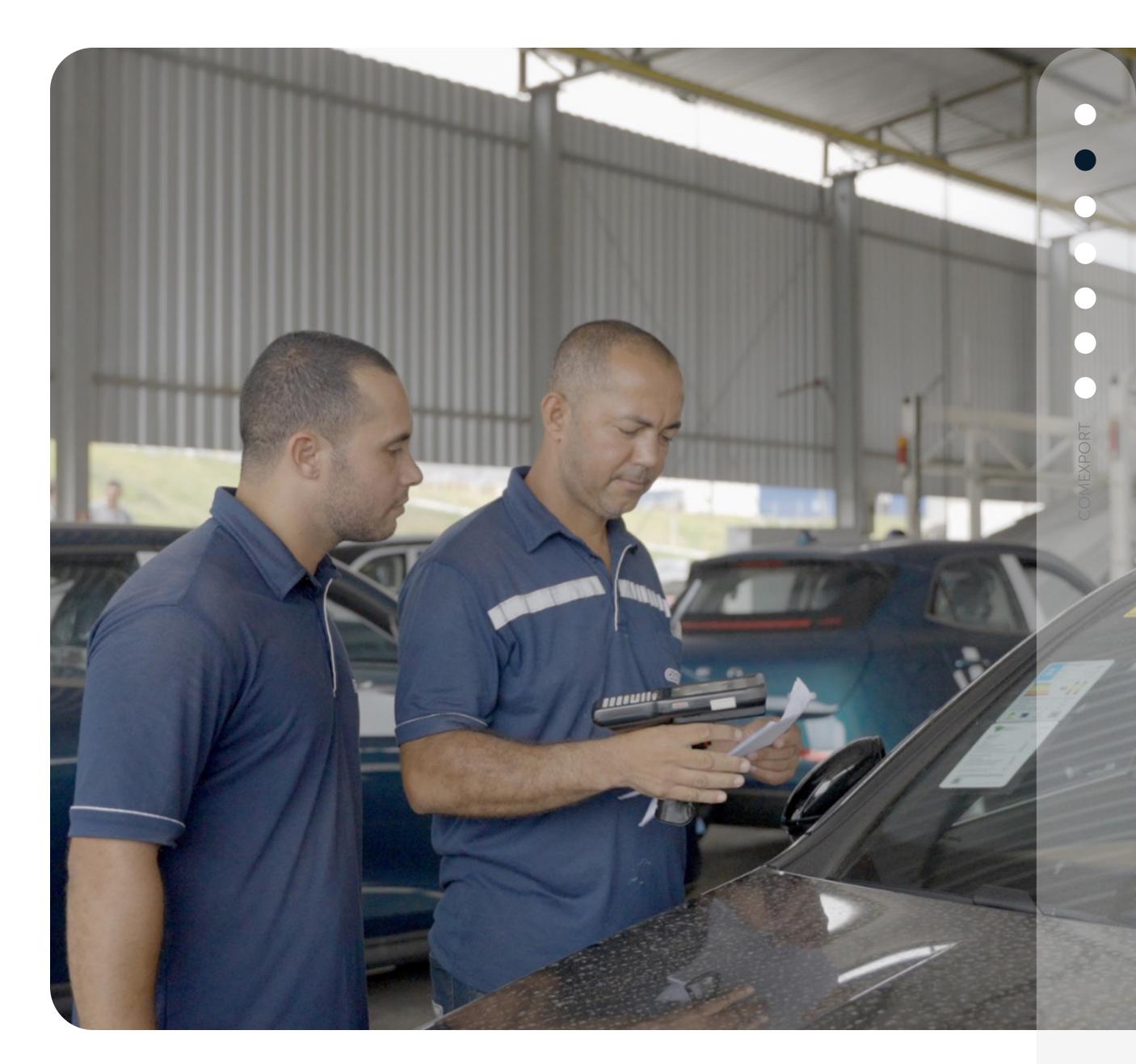
AUTOMOTIVE

The automotive sector is one of the main pillars of COMEXPORT's operations. In 2024, we consolidated our presence in this market by expanding our vehicle import operations, which cover a wide variety of models — from the most popular to utility vehicles, luxury vehicles and, with increasing emphasis, electric vehicles, whose demand in Brazil has been increasing.

The customer portfolio in this sector reached an impressive total of **16 brands**, reflecting the diversity and robustness of the partnerships established.

Our robust logistics infrastructure and strategically located Distribution Centers allow us to offer complete solutions for this industry, including customs clearance, storage, installation of accessories, minor repairs, and distribution.

The significant increase in imports of electric vehicles throughout the year reflects the evolution of the Brazilian market and COMEXPORT's ability to efficiently meet the new demands of the automotive sector.



DISTRIBUTION CENTER IN SUAPE (PE)

- More than 45 employees guaranteeing high-level operational support.
- More than 170,000 m² of operational areas dedicated to large automakers.
- More than 56,000 vehicles inspected in Industrialization/ Pre-Delivery Inspection (PDI) processes.

In addition to logistics management, COMEXPORT operates automotive industrialization processes, which include:

- Carpet cutting, primer application, label installation, and final inspection.
- Installation of accessories, such as running boards, sump guards, and 4x4 stickers.
- Application of stickers and installation of hubcaps.





DISTRIBUTION CENTER IN CARIACICA (ES)

- More than 60 employees working in synergy to offer customized logistics solutions.
- More than 160,000 m² of operational areas dedicated to large automakers.
- More than **59,000 vehicles** transported in 2024.

The units operate under strict equipment control and calibration standards (ISO 9001). With agile and assertive processes, we maintain operational reliability through quick and intelligent decisions, optimizing flows and maximizing results for our customers.



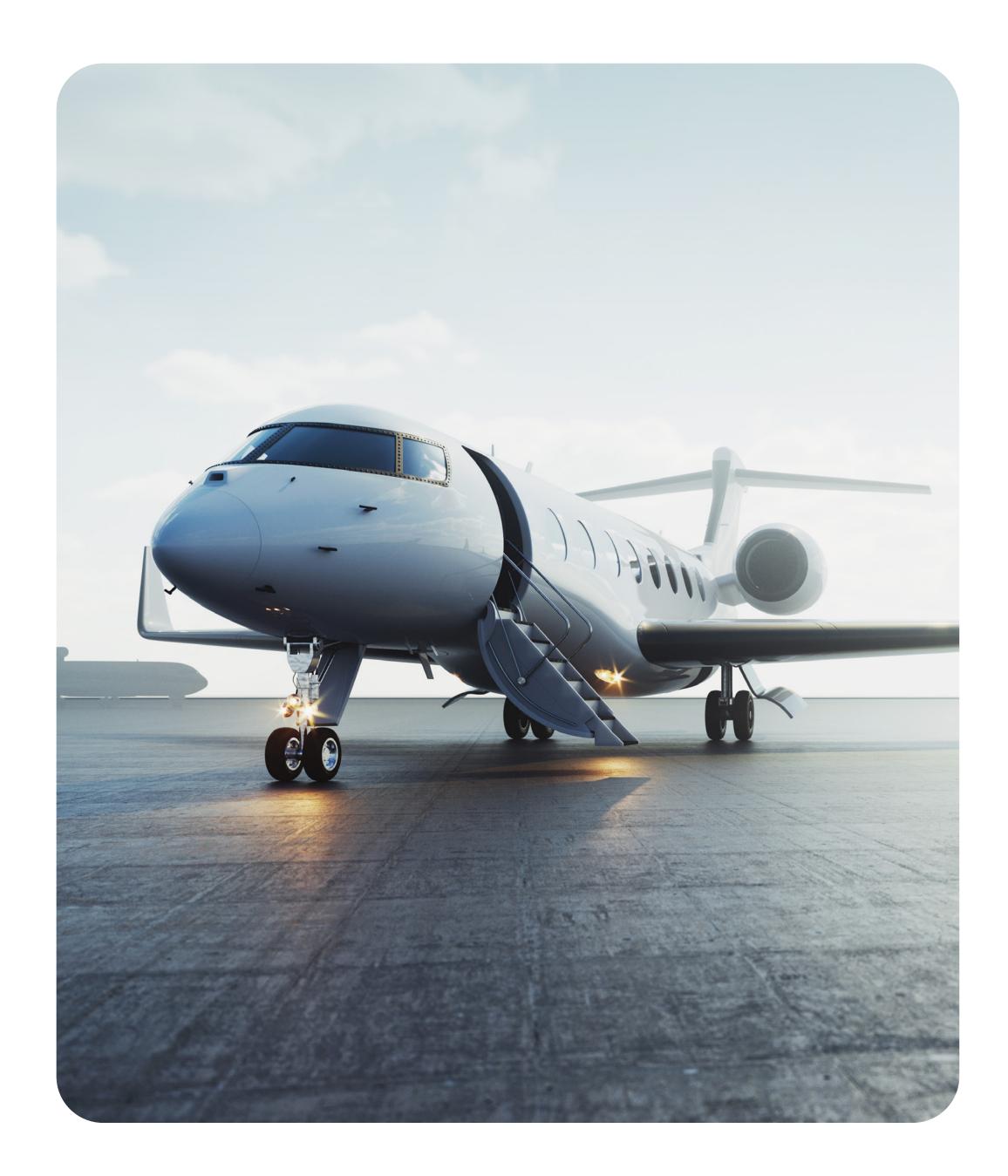
AVIATION

In 2024, COMEXPORT strengthened its position as a reference in the national aviation industry, standing out as the company with the largest financial volume handled and the largest number of aircraft imported in Brazil.

With specialized operation in this segment for over a decade, the company develops and conducts customized projects that cover all stages of the process of procurement, import, nationalization, and delivery of aircraft, ensuring safety, efficiency, and regulatory compliance.

This year, the company more than doubled the number of aircraft imported compared to the previous year, totaling 101 successful operations. This impressive result is a reflection of a strategic and integrated approach, which includes careful document analysis to mitigate risks and additional costs, excellent service with a focus on agility and reliability, use of advanced tracking tools to monitor processes in real time, and solid relationships with service providers throughout the logistics and operational chain.

In addition, the work of the expert team, constantly updated on legal and regulatory requirements, has been a decisive differentiator for the success of the projects conducted. With this performance, COMEXPORT reinforces its leading role in the national aviation market, driving the modernization of civil and executive aviation in Brazil.







ENERGY

In 2024, COMEXPORT took a strategic step by creating the Energy department, consolidating its position as its own distributor of equipment for the Brazilian electrical sector. The initiative reinforces the company's commitment to sustainable development and the diversification of its operations in areas that are essential for the future of the country.

This new business unit was the result of continuous investments in research, innovation and prospecting for strategic markets. In the first semester of the year, COMEXPORT established commercial representations with world-leading manufacturers of electrical technology.

As a result, the company signed more than eight contracts with big companies in the national energy sector, ensuring the local supply of high-performance solutions. It also signed exclusive distribution agreements with international suppliers of energy and transmission equipment.

These achievements strengthen COMEXPORT's position as a reliable link between Brazil and the main global players in the energy sector. This progress was only possible thanks to the company's consolidated expertise in logistics, tax, financial, regulatory, and operational areas.

With this new front, COMEXPORT reinforces its role as an integrating agent of sustainable technologies, promoting the modernization of national infrastructure and driving the energy transition in the country.



PHARMACEUTICAL

The pharmaceutical segment stood out as one of the company's most strategic and successful fronts, presenting significant results and consolidating its relevance in the company's portfolio.

This positive performance reflects the work of highly specialized teams, prepared to ensure strict control and efficient flow of regulatory control activities required by the main competent agencies, such as the Brazilian National Health Surveillance Agency (Anvisa) and the Ministry of Agriculture, Livestock, and Food Supply (MAPA).

The company has robust control and traceability systems for monitoring all stages of the logistics chain, with special attention to products that require specific storage and transportation conditions, such as those subject to the cold chain. These solutions ensure compliance, safety, and full view of operations, in line with the demands of the pharmaceutical sector.

In addition, the customization of pharmaceutical operations was one of the main differentiators in 2024. The company developed tailored solutions, aligned with the strict temperature, added value, and regulatory standards that characterize this market. This approach strengthened strategic partnerships and enabled new projects with industry leaders.





PHOTOVOLTAIC

In 2024, COMEXPORT consolidated its work in strengthening Brazil's sustainable energy matrix, through the large-scale import of solar panels and inverters. This strategy resulted in significant cost reductions and increased competitiveness in the domestic market, expanding access to renewable energy in remote areas or areas not served by public power utilities.

This initiative boosted sustainable development, benefiting vulnerable populations and promoting the democratization of clean energy. During the year, the company served 61 customers throughout the country, which demonstrates COMEXPORT's growing presence in the solar power industry and its ability to respond to market demands.

The expansion of solar energy also contributed directly to the decarbonization of the national energy matrix, gradually replacing polluting sources, such as thermoelectric plants and diesel generators. As a result, greenhouse gas emissions were significantly reduced.

Among the year's milestones is the Assú Sol Solar Complex (Assú, State of Rio Grande do Norte), with 16 photovoltaic parks, an installed capacity of 752.7 MWac / 895 MWp and an investment of R\$ 3.3 billion. The project generated more than 1,200 direct jobs and stood out as one of the largest in the national industry.

The construction of more than **200 new solar power plants in 2024** reinforces COMEXPORT's role as a strategic agent in Brazil's energy transition.





INFRASTRUCTURE AND RAILWAY

In 2024, COMEXPORT reinforced its leadership in the Brazilian metro rail sector, consolidating itself as the main importer of rails, machinery, and essential supplies for the transportation of cargo and passengers. Its strategic performance has contributed directly to strengthening national mobility, with a focus on efficiency and sustainability.

Over the course of the year, more than 20 customers were served throughout the country, including logistics operators, metro-rail concessionaires, and heavy infrastructure builders. The main partners include large cargo operators such as Rumo, MRS Logística, VLI, and Vale, as well as passenger transport groups such as CCR, Comporte, Metrô de São Paulo, CPTM, MetrôRio, Metrô de Belo Horizonte, and CBTU.

COMEXPORT's operations directly impact the daily lives of more than 8 million Brazilians who use trains, subway and LRVs operating on rails imported by COMEXPORT. This performance reinforces its contribution to the modernization and sustainability of public transportation in Brazil.

The company has also consolidated itself as the largest importer of railway tracks in the country, maintaining a strong presence in structural projects that promote national logistics with a lower environmental impact.







MACHINERY AND EQUIPMENT

In 2024, COMEXPORT reinforced its leadership in the machinery and equipment sector, strategically contributing to the advancement of Brazilian infrastructure. Acting with excellence in the development and execution of complete import operations, the company served 55 customers throughout the year, providing cutting-edge technological solutions for essential sectors of the Brazilian economy.

With a specialized team and partnerships with more than 50 global manufacturers, COMEXPORT ensured efficient door-to-door operations adapted to the specific needs of each project. The company's operations ranged from cranes for construction works and tunnel boring machines for subway lines to equipment for mining, agribusiness, energy, and logistics.

Present in industries such as Steel, Oil & Gas, Renewable Energy, Construction, Mining, and Food Production, the company stood out for offering customized logistics solutions, including PDI, on-demand distribution centers and tax intelligence, providing operational advantages and cost reduction.

Strategic commercial activity and mapping of opportunities in industrial hubs in Asia, the Americas, and Europe resulted in more than 35,000 imported machines and revenues close to R\$ 5 billion.

With a vision for the future and operational efficiency, COMEXPORT goes on as a leader in the development of the national industry..



CHEMICAL

GRI 416-1, 416-2

Kalium Chemical, a COMEXPORT Group subsidiary, specializes in the import, export, and distribution of raw materials for the chemical industry. Recognized for robust operations and close relationship with customers, the company is considered a reference in COMEXPORT, with a strategic role in the supply of essential inputs for various production sectors.

Since 2022, it has been operating with an **Integrated Management System** (IMS), which includes **ISO 9001 (Quality Management)** and **ISO 14001** (Environmental Management) certifications, ensuring compliance with strict quality, safety, and social and environmental responsibility standards. In 2024, Kalium maintained a solid base with 1,422 active customers and was certified with the **EcoVadis – Committed seal**, which reinforces its commitment to good sustainability practices and business ethics.

The main products sold by Kalium during the year include:

- MDI
- TDI
- Polyol
- Epoxy resin
- Pentaerythritol
- Sodium lauryl ether sulfate
- Butyl acetate
- Neopentyl glycol





TEXTILE

In 2024, COMEXPORT significantly strengthened its operations in the textile sector by adopting a new strategic management approach, supported by the modernization of tools, restructuring of processes, and the work of a highly qualified team. This transformation enabled the recovery of market share and positioned the company as one of the main players in the Brazilian textile sector again.

We had significant growth in our customer base and expanded our portfolio of products ready for delivery, facilitating entry into new markets and increasing institutional visibility. Today, we have an efficient storage structure, supported by strategic logistics and partnerships with globally renowned suppliers, which guarantees consistency and quality of supply.

The revenue in this business unit grew 69% in 2024, also driven by the expansion of import services for large customers. We are implementing new processes focused on efficiency, performance indicators (KPIs), and SLAs. Even facing an adverse macroeconomic scenario, we continue with ambitious and firm goals in order to consolidate our leadership in the national textile market.





COMEXPORT operates in many other market segments, and we can highlight the following:



Construction



Tires and Inner Tubes



Electronics



Metals



Fine and Semi-Fine Jewelry





Optical Industry



Telecommunications



Automotive Parts



Fertilizers



PARTICIPATION IN STRATEGIC EVENTS

In 2024, COMEXPORT participated in highly relevant sector events, strengthening relationships with manufacturers, suppliers, and maintenance companies, in addition to boosting our international operations, and the highlights include:

- Intermodal (Brazil)
- LABACE (Latin American Business Aviation Conference & Exhibition Brazil)
- Catarina Aviation Show (Brazil)
- ABEAD International Conference of Customs Studies (Brazil)
- **PROCOMEX** Conference on New Import Process (Brazil)
- Agricultural Aviation Fair in Cuiabá (Brazil)
- COMEXTECH FORUM Technology Congress (Brazil)
- **SINDUSFARMA** Pharmaceutical Sector Conference (Brazil)



- **Buyers Mission 2024** A1 COMMODITIES (Brazil)
- Energyear Brazil
- Intersolar South America (Brazil)
- **Absolar Meeting** (Brazil)
- Sungrow Experience (Brazil)
- InnoTrans (Germany)
- Minexpo (United States)
- NBAA-BACE (United States)
- Break Bulk Americas (United States)
- Mining Expo (United States)
- **Intermat** (France)





PARTICIPATION IN FAIRS AND EVENTS – KALIUM CHEMICAL

In 2024, Kalium Chemical maintained its active presence in strategic events in the chemical and cosmetics sector, reinforcing its position in the market, staying up to date on trends, innovations, and specific demands of its audiences, in addition to strengthening its relationship with the industrial sector and expanding business opportunities.

The highlights of the year include:

- **Ceará Química**: Event focused on the chemical industry in the Northeast, promoting regional connections and solutions for the sector.
- **Expotech**: Focus on technology and innovation, with discussions on the future of chemistry applied to industry.
- **Feiplar and Feipur**: Trade fairs that bring together the main players in the engineering plastics, composites, and polyurethane sectors.
- **In-Cosmetics**: One of the biggest events in the cosmetics ics sector, focusing on raw materials and innovation.
- **Innovation Day and Hair Care Summit**: Encounters focused on innovation and trends in hair care and cosmetics.
- **Cosmetology Seminar**: Event focused on sharing knowledge between experts, researchers, and companies in the sector.

Expansion and improvement

In 2024, COMEXPORT consolidated its position as a reference in the sector, reaching important milestones that reflect its continuous search for excellence:

- Expansion of Geographic Presence:

 Strengthening operations in the main importing states.
- **Increased Customer Base**: Over 500 active customers, including large multinational companies.
- **Logistics Efficiency**: Reduced operating costs and optimized customs clearance.
- Management of Operational Deviations: Standardization of controls to improve processes and minimize deviations.
- Improved Customer Satisfaction Survey: New methodologies to increase customer engagement and obtain strategic feedback.



INTERNATIONAL AND NATIONAL GROWTH

COMEXPORT has expanded its international operations, establishing strategic partnerships and consolidating its presence in the largest global trade hubs.

- 1st China
- 2nd Argentina
- 3rd Germany
- 4th Mexico
- 5th United States

Furthermore, Brazil remained the main destination for our activities, with emphasis on five key locations:

- 1st Vitória (ES)
- 2nd Itapoá (SC)
- 3rd Navegantes (SC)
- 4th Santos (SP)
- 5th Suape (PE)

End-to-End (E2E) Solutions

We offer a complete portfolio of integrated solutions, ranging from assessment of the best logistics, financial, and tax scenario to inventory and distribution management — all connected by technology to ensure greater efficiency, security, and agility for our customers.





1

Assessment of the best logistics, financial, and tax scenario.



2

Payment to suppliers.



3

Import, risk, and quality control.



4

Exclusive conditions in ports and warehouses.



5

Tax and expense financing.



6

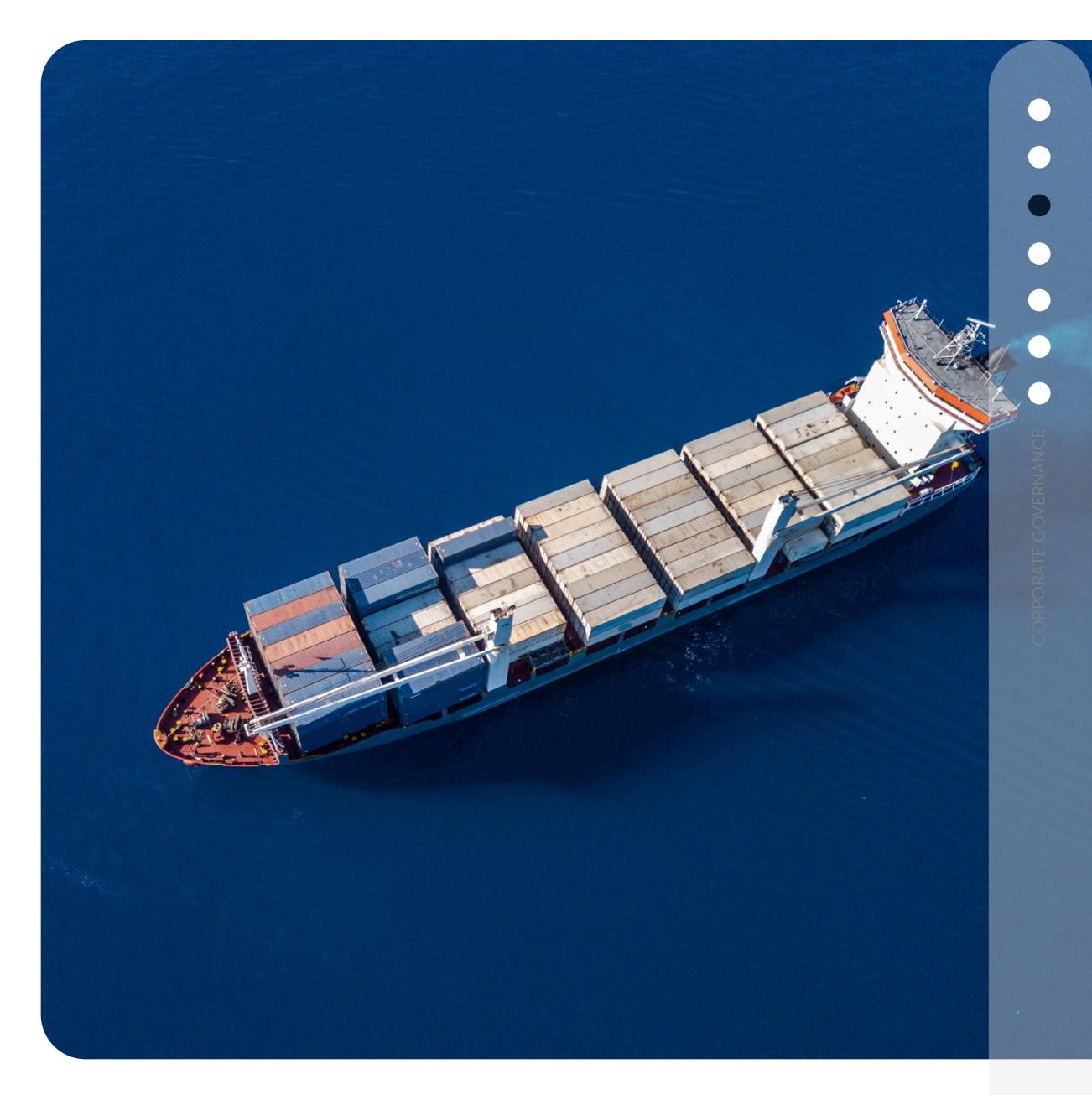
Inventory
management,
cargo rework,
distribution and
last mile solutions.



We cultivate transparency, ethics, and responsibility to build a sustainable and innovative future.

COMEXPORT's corporate governance is structured to ensure transparency, integrity, and efficiency in decision-making, promoting sustainable value for all stakeholders. With a solid management and compliance model, the Company maintains its competitiveness in the global market, aligning itself with the best practices of regulatory compliance and risk management.

Based on responsibility, equity, and accountability, our business model ensures ethical operations in full compliance with industry standards.





Organizational drivers



Mission

Offer safe, efficient, and innovative solutions in foreign trade.



Vision

Ensure excellence in foreign trade by investing in people, innovation, and customer satisfaction. And thus, inspire and increasingly become a reference in the sector.



Values

- **Performance**: We are committed to offering personalized, innovative, and high-performance services to ensure the success of the company and our customers.
- **Innovation**: Using technology combined with the technical and intellectual excellence of our team, we are attentive to changes to always bring innovation to our customers and partners.
- **Respect and Ethics**: We prioritize ethics and respect in everything we do. This way, we build our reputation and earn the trust of our employees, customers, and business partners.
- **Care for People**: We believe that everyone involved with the company can contribute to everyone's success. We inspire, train and build a healthy and constructive relationship with our employees, customers, and business partners every day.

Corporate structure

COMEXPORT Companhia de Comércio Exterior is a publicly traded company (corporation). The Group's structure includes several companies, among which A1 Commodities S.A. also operates as a corporation, while the others are limited liability companies.

COMEXPORT GROUP COMPANIES





COMEXPORT Companhia de Comércio Exterior



COMEXPORT Trading
Comércio Exterior Ltda



Mercanta Comércio Exterior CXT Distribuidora Ltda



COMEXPORT Serviços Ltda



Kalium Chemical, Comércio, Importação e Exportação Ltda*



PACE Planta Automotiva do Ceará Ltda



A1 Commodities S.A.



CX Trade AG

^{*} In 2024, the corporate structure of Kalium Chemical was changed due to the death of a company member, resulting in the acquisition of his membership interests by the other members.

GOVERNANCE STRUCTURE

GRI 2-9, 2-11, 2-13, 2-12, 2-15

COMEXPORT's senior management is composed of executives and company members who play key roles in the company management.

Companies	Key Executives
COMEXPORT Companhia de Comércio Exterior	Alan Goldlust*, Roberto Milani, Rodrigo Guerra, Rodrigo Teixeira, Sergio Vladimirschi, Silvana Ortiz
COMEXPORT Trading Comércio Exterior Ltda	Alan Goldlust, Breno de Oliveira, Francisco de Paula Nogueira, Juliano Lefreve, Luiz Fernando Braga, Roberto Milani, Rodrigo Guerra, Rodrigo Teixeira, Sergio Vladimirschi, Silvana Ortiz
Mercanta Comércio Exterior	Comexport's Key Executives
CXT Distribuidora Ltda	Comexport's Key Executives, Luiz Cossa and Roberto Meira
COMEXPORT Serviços Ltda	Comexport's Key Executives
Kalium Chemical, Comércio, Importação e Exportação Ltda	Comexport's Key Executives and Dennis dos Santos
PACE Planta Automotiva do Ceará Ltda	Comexport's Key Executives
A1 Commodities S.A.	Comexport's Key Executives and Alexander Von Erlea
CX Trade AG	Comexport's Key Executives



The Chairman of COMEXPORT's highest governance body also performs managing functions, playing a strategic role in defining the Company's guidelines and supervising operations. To ensure impartiality and avoid conflicts of interest, decisions are made collectively, with the participation of other executives, ensuring that all decisions are aligned with best corporate governance practices.

Shareholders' meetings are called as necessary — especially in situations involving corporate changes or regulatory requirements — ensuring that all resolutions are conducted in a structured and transparent manner and in compliance with applicable regulations, aligning shareholders' and members' interests with the company's strategy.

^{*} Chairman of the highest governance body.



COMEXPORT)

ETHICS AND INTEGRITY

GRI 2-23, 2-24, 2-25, 3-3

Ethics and integrity are key pillars of COMEXPORT's corporate culture, guiding our relationships with customers, suppliers, employees, and other stakeholders.

To reinforce this commitment, the Company maintains an Integrity Program that guides employees and business partners through clear policies and procedures. This Program has Operations, Credit, Integrity, and ESG Committees, which oversee organizational practices and strengthen our ethical culture.

COMEXPORT also conducts rigorous background check (BGC) processes and continuously monitors the operations, which enhances risk prevention and improves governance.

We complement these initiatives with a set of policies and guidelines that sustain ethical conduct and efficiency in operations. The main documents that guide our actions include:

- **Procedure Manual**: Defines guidelines for regulatory compliance, internal efficiency, and process standardization.
- **Operational Integrity Policy**: Sets standards to promote ethics and transparency, reinforcing good practices in the supply chain.
- **Code of Integrity**: Central document that guides professional conduct and fights corruption, promoting transparent relationships.
- Anti-Corruption Policy: Ensures compliance with national and international laws, preventing risks in interactions with the public and private sectors, with guidelines on gifts, hospitality, and sponsorships.
- Conflict of Interest Management
 Procedure: Establishes rules to identify and
 mitigate conflicts, ensuring impartiality in cor porate decisions.

All these documents undergo regular reviews to maintain their compliance with regulatory requirements. COMEXPORT has an Ethics Channel operated by third parties, which is safe and accessible so that employees, suppliers, and other stakeholders can report concerns or suspicions of unethical conduct.

People can report anonymously or by identifying themselves, with complete confidentiality of information. The Channel protects whistleblowers, reinforces the culture of integrity and contributes to the prevention and mitigation of risks in the organization.



Phone No.: 0800 400 3333

WhatsApp: (11) 5039-9272

E-mail: comexport@legaletica.com.br

https://comexport.legaletica.com.br/client/se_home.aspx

The 0800 telephone number and WhatsApp number are available during business hours from Monday to Friday, from 8 am to 8 pm.

REPORT HANDLING FLOW:



Receipt of Reports and Complaints: We receive anonymous or non-anonymous reports and complaints, which depends on the choice of the reporter.



Analysis by the Ethics Committee: Each case is carefully examined to determine the need for and scope of investigation.



Corrective Action: If necessary, measures are taken to correct problems and prevent recurrences.



Feedback to the Whistleblower: The whistleblower receives feedback on the conclusion of the report / complaint analysis. The content of the feedback may vary depending on the case, respecting confidentiality criteria and the measures implemented.

CORPORATE GOVERNANCE



ETHICS CHANNEL 2024 REPORTS

Reports Received

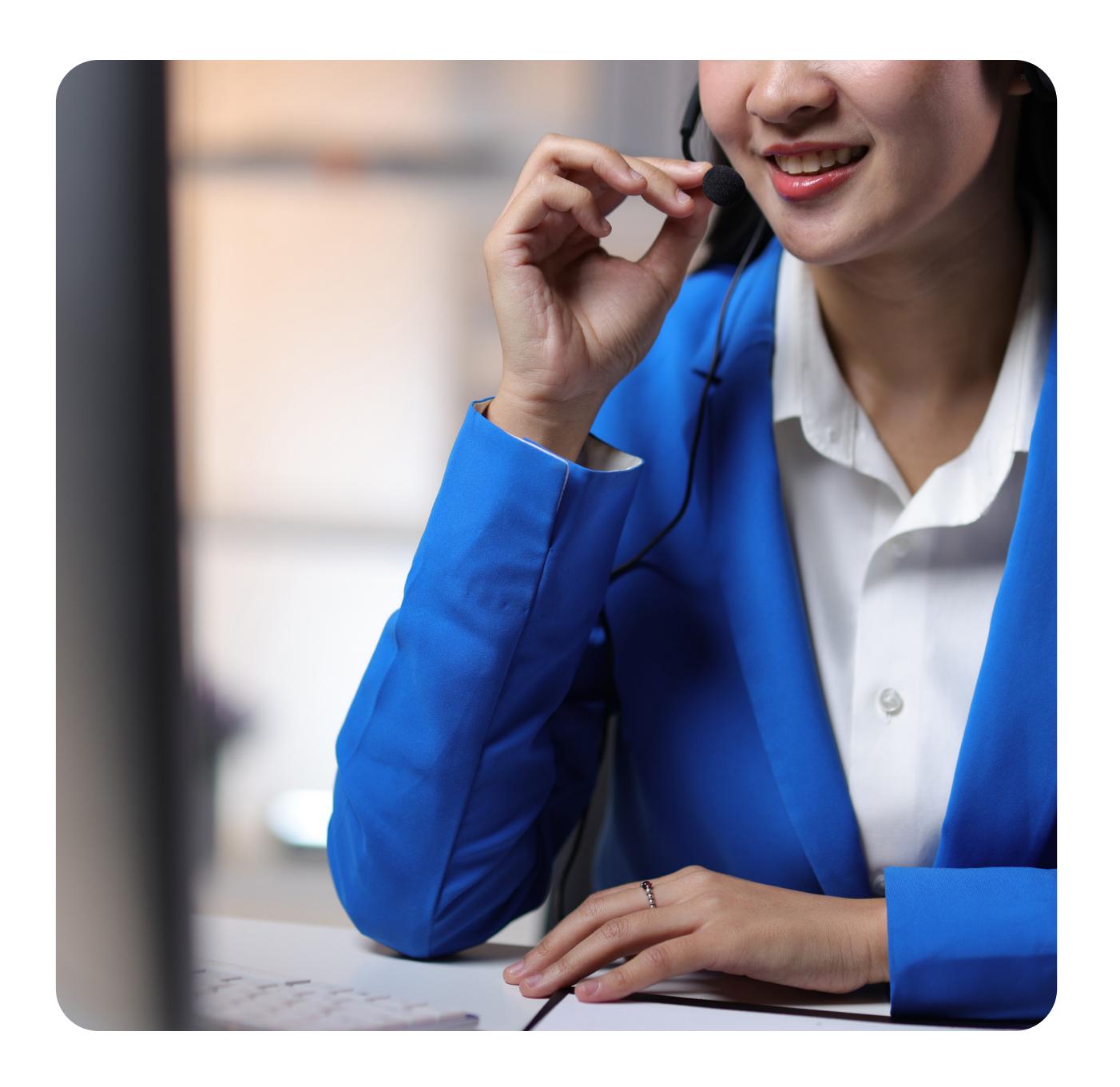
Reports Handled

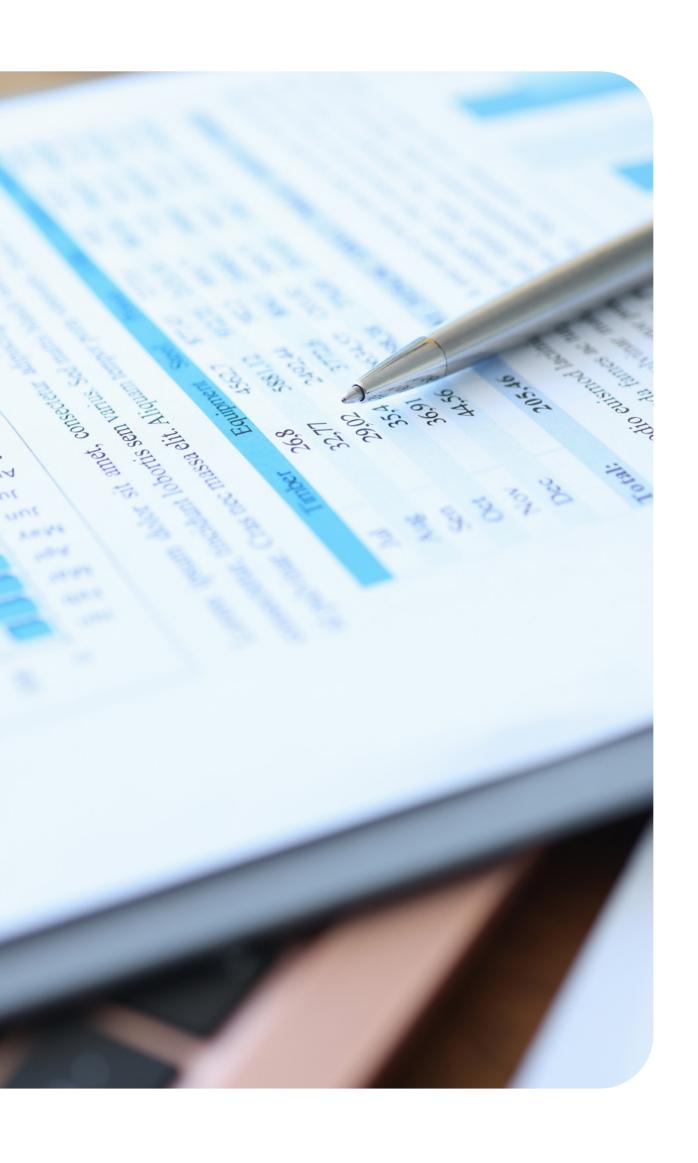
Pending Reports

Reports Related to Discrimination

In 2024, there were no reports related to discrimination. However, COMEXPORT continues to improve its practices and has implemented an improvement plan in the Integrity Program, increasing the visibility of the Ethics Channel.

With this initiative, we expect an increased use of this tool, encouraging the reporting of various occurrences, including cases of discrimination and inappropriate conduct.





Compliance management

GRI 2-23, 2-24, 2-25, 3-3

In 2024, COMEXPORT reinforced its compliance governance, improving control mechanisms and increasing transparency and regulatory compliance in all operations. The main improvements include:

- Regulatory Compliance Monitoring: Continuous monitoring of the legislation applicable to each sector, ensuring that all operations comply with current laws and regulations.
- Internal Audits and Due Diligence: Regular audits and due diligence processes are carried out to identify risks, prevent non-conformities and ensure best practices.
- **Legal and Compliance Advisory**: Specialized team that assesses risks, reviews contracts and implements guidelines for compliance with national and international laws and regulations.
- **Integrity Committee**: Creation and definition of the Integrity Committee members, strengthening the ethical culture and compliance within the organization.

- Acquisition of Compliance Systems: Improvement of risk management and monitoring, including:
 - GREENLEGIS: Third-party management system, ensuring compliance and due diligence in the contracting processes and relationships with suppliers.
 - International Supplier Compliance:

 Mechanisms to ensure that COMEXPORT business partners meet global regulatory requirements. We currently use a platform for this purpose and are in the process of contracting new, more robust software to strengthen the continuous monitoring of the international supply chain.
 - **Becompliance**: Internal platform, currently under contracting process, that improves process monitoring and risk mitigation.

REGULATORY COMPLIANCE DEPARTMENT

GRI 2-27

As part of this commitment, the Regulatory Compliance Department was created, responsible for ensuring compliance with standards from agencies such as MAPA, Anvisa, Ibama, Inmetro, and the Federal Revenue Service. This department works as a consultancy, offering support in the analysis of products, approvals, accessory obligations, management of ex-tariffs, and admissions, through:

- Monitoring changes in customs legislation.
- Communication of new rules to the areas involved.
- Interaction with regulatory bodies and the Federal Revenue Service to clarify standards.
- Continuous analysis of risks and impacts of legislative changes on company processes.
- In-house training on regulatory changes.
- Support to customers in RADAR qualification processes, ensuring compliance and efficiency in foreign trade operations.

The management of deadlines and contracts with external consultants, as well as the control of product registrations, expiration dates, certificates, licenses, and other records, remains under the responsibility of the Legal Department. Tax issues continue to be managed by the respective specialized areas of COMEXPORT.

In 2024, the Company had a significant case of non-compliance, which was administratively handled and the process is still ongoing.



ETHICS AND COMPLIANCE TRAINING AND AWARENESS

GRI 2-15, 2-25

In 2024, 100% of COMEXPORT's business partners were informed about ethics, compliance and risk management guidelines, reinforcing the dissemination of best practices throughout the value chain.

Internally, the Company promoted training aimed at raising employee awareness and training members of the governance body, ensuring a structured and strategic approach to decision-making.

Principais Treinamentos:



Code of Integrity and Compliance: Company's ethical and regulatory guidelines.



Prevention of Conflicts of Interest: Identification and reporting of potential conflicts.



Anti-Corruption Policy: Good practices to mitigate risks of corruption and fraud.



Information Security and Data Protection: Measures to ensure the confidentiality and integrity of information.

All these training courses or sessions are mandatory and help ensure the application of ethical guidelines throughout COMEXPORT.

In 2024, 100% of COMEXPORT's business partners were informed about ethics, compliance and risk management guidelines, reinforcing the dissemination of best practices throughout the value chain.



Information security and data protection

GRI 3-3, 418-1

With the accelerated digitalization of operations, data protection and cyber risk mitigation have become strategic priorities. In 2024, we reinforced our security infrastructure and adopted global frameworks to ensure operational integrity and the protection of our customers.

Currently, COMEXPORT has no records of data leaks, privacy violations or complaints from regulatory agencies. In addition, we do not handle large volumes of sensitive information, which reduces exposure to risks related to large data processing. Even so, we have implemented preventive measures to improve data governance.

To ensure compliance and minimize risks, we map the flow of personal data in all areas of the Company and issue guidance notices, reinforcing good practices to prevent unauthorized access and incidents.

We have a department dedicated to Information Security, led by the IT team, and we are in the approval step of our "LGPD" (Brazilian Data Protection Law) and Information Security Policy, which will reinforce internal privacy and data protection protocols.

MAIN CYBERSECURITY PROJECTS:

- Adoption of NIST and CIS Frameworks: We aligned our digital governance with international best practices.
- **Disaster Recovery Plan (DRP)**: We structured our backup and recovery processes to increase operational resilience.
- **Server Hardening**: We implemented additional layers of protection to reduce vulnerabilities and prevent attacks.
- **Digital Security Awareness**: We promoted training and educational campaigns to strengthen the culture of data protection and risk management.



Fighting fraud and cyber threats

In 2024, we detected scam attempts involving fake profiles on Telegram and the submission of fraudulent invoices in the name of COMEXPORT. To prevent losses and protect our customers, we have taken the following actions:

- Opening investigations with the police authorities.
- Strengthening communication to alert customers and business partners about fraud attempts.
- Strengthening authentication and security mechanisms in financial transactions.

With these measures, we guarantee data security, transaction reliability, and the protection of our reputation.



STRATEGIC GOALS FOR CYBERSECURITY

- Reduce the number of cyber incidents and attacks, improving the response to attacks and vulnerabilities.
- Ensure a robust IT infrastructure, minimizing the risk of failures or attacks.
- Expand continuous monitoring with advanced tools to detect threats.

Engagement with stakeholders

GRI 2-29

COMEXPORT values transparent and ongoing dialogue with its stakeholders, ensuring actions and strategies aligned with their expectations. This commitment strengthens trust, drives improvements in processes and reinforces the Company's corporate governance.

STAKEHOLDERS

We keep close relationships with the main groups that impact and are impacted by our operations, enabling information exchange and the development of joint solutions. The key stakeholders are:

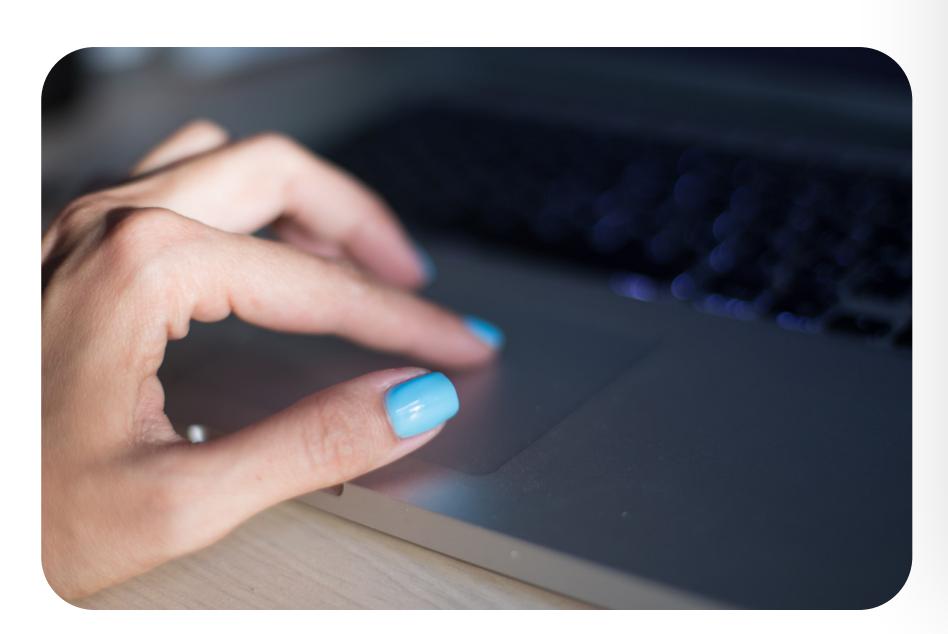
- **Customers**: Companies and organizations that use COMEXPORT's foreign trade solutions.
- **Suppliers**: Strategic partners that make up our supply chain and contribute to operational efficiency.
- **Employees**: Professionals who drive growth and innovation in the company.
- Brokers: Crucial intermediary agents to facilitate trade and logistics operations.
- **Society**: The community in general, directly or indirectly impacted by the Company's activities.
- **Government**: Regulatory agencies and institutions responsible for establishing sector guidelines.



COMMUNICATION CHANNELS

To facilitate integration with these audiences, COMEXPORT provides several means of contact that allow quick and transparent access to information, support, and service.

- Website: Institutional website with information about the company and its services.
- Social Networks: Dynamic and interactive communication with stakeholders.
- Email: Formal channel for answering questions and providing support.
- Telephone: Direct service for resolving operational problems and demands.



PARTICIPATION IN ASSOCIATIONS

GRI 2-28



Associação Brasileira de Empresas de Comércio Exterior

COMEXPORT is a member of the Brazilian Association of Foreign Trade Companies (ABECE), actively contributing to the development of policies and regulations for the sector. This engagement demonstrates the company's commitment to the continuous improvement of governance practices and regulatory compliance.



We are also a member of the Brazil-China Business Council (CEBC), a non-profit association dedicated to strengthening economic, financial, commercial, and industrial relations between these two countries, promoting common interests for all members.



Business strategy

GRI 2-22

COMEXPORT's strategy is focused on sustainable growth and generating a positive impact throughout the value chain of which we are part, through **four strategic pillars** that guide our actions.

STRATEGIC PILLARS



Communication



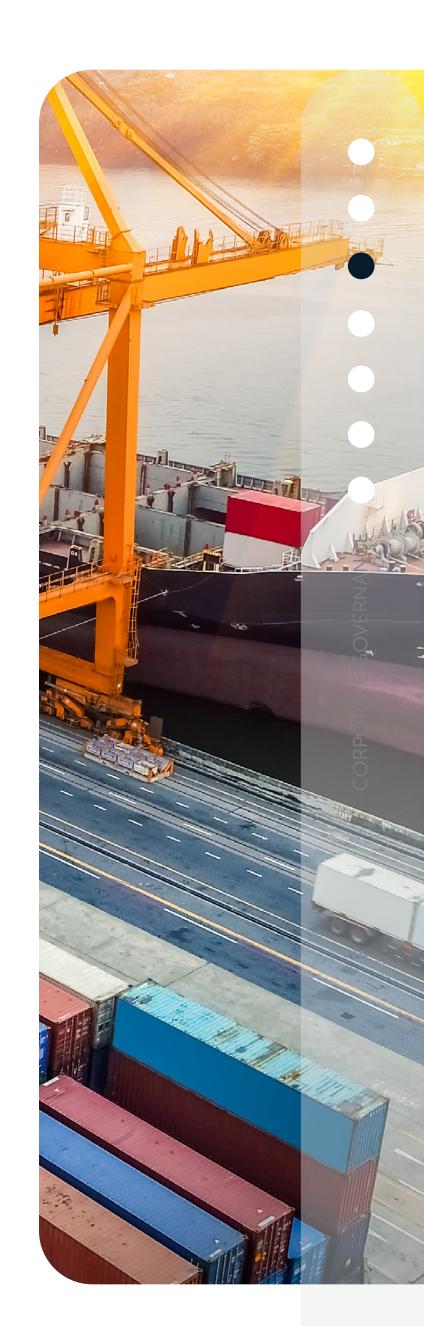
Human Development



Customer Satisfaction



Innovation



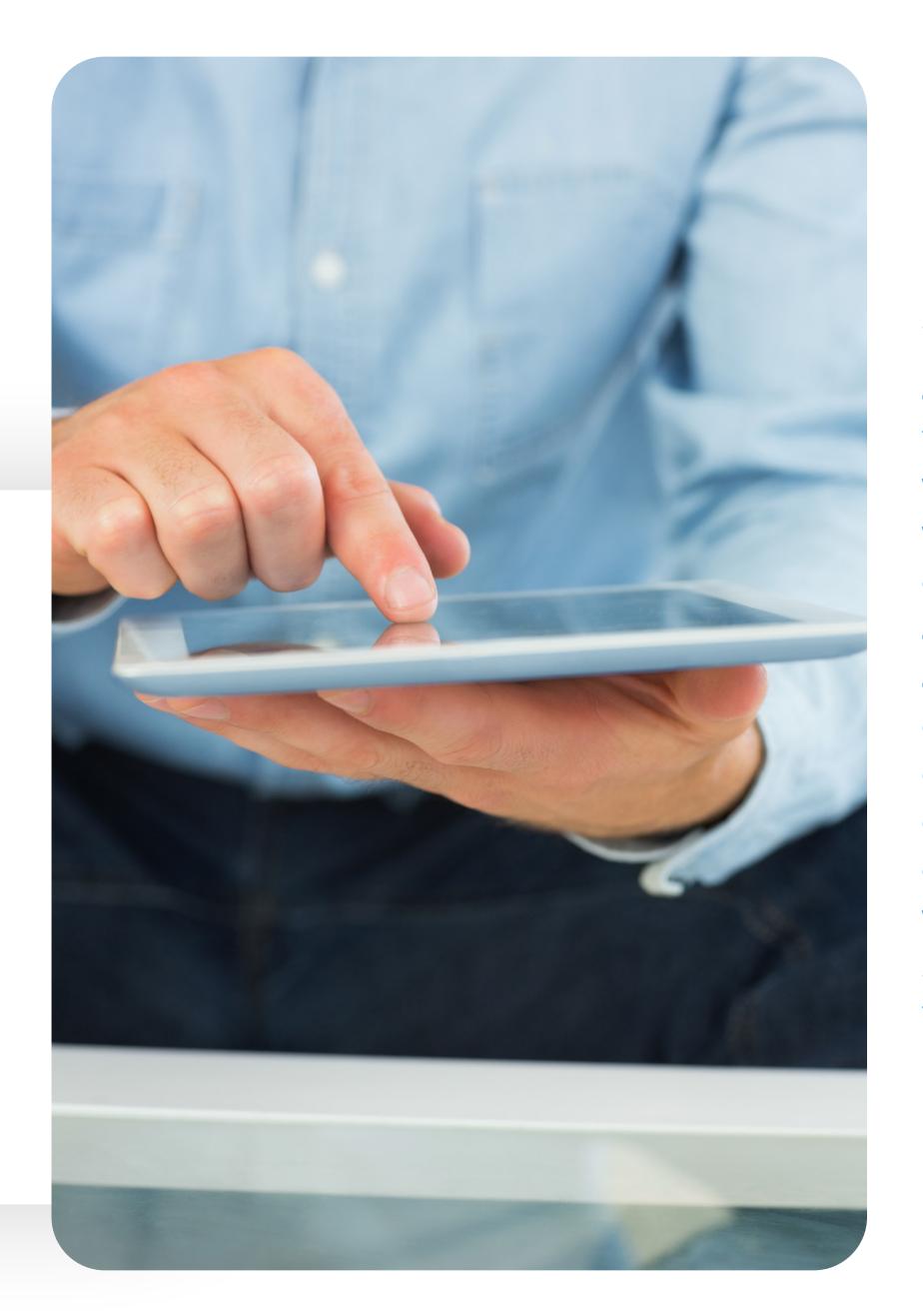
Communication

We prioritize a clear, integrated, and collaborative approach to sharing goals, results, and progress. This strategy enhances the engagement of employees, customers, suppliers, and communities, creating an environment of trust and strategic alignment.



OUR STRATEGY

- Implement new communication channels such as newsletters
- Redesign the current intranet
- Create a new website
- Increase presence in the press and social networks
- Build a unique corporate language
- Produce an institutional video
- Redefine mission, vision, and values
- Promote a direct and collaborative communication



We are experts and absolute leaders in the sector in which we operate. Now, we will disseminate our actions and activities to different audiences and communication channels. With the collaboration of our entire team, we will take our success story to the entire world.



Human development

Investing in people is essential for COMEXPORT. We promote ongoing training, implement well-being policies, ensure workplace safety and encourage talent retention, building an inclusive environment that stimulates professional growth.



OUR INITIATIVES:

- Organizational Climate Survey
- Assessment of organizational structure and review of career plan
- New guidelines for leadership development
- Implementation of training agenda
- Adaptation of internal performance assessment
- Talent engagement and retention actions

Our talents will continue to build a company that is increasingly prepared to develop and implement innovative and safe foreign trade solutions.

Customer satisfaction

Customer experience and success are at the heart of our strategy. COMEXPORT offers customized, efficient, and high-value-added logistics solutions, working to constantly increase satisfaction and engagement.



OUR PROPOSALS

- Support to the Sales department in implementing new operations
- Use of technology for the continuous improvement of COMEXPORT systems
- Application of customer satisfaction surveys (NPS)
- Maintenance of ISO 9001 certification
- Planned implementation of ISO 14001 certification at the Cariacica
 DC in 2025
- Ensure of an increasingly better service process at all points of contact with our customers





Innovation

Digital transformation is a key pillar of COMEXPORT's strategy, combining innovation, process automation, data intelligence, and cybersecurity, always in compliance with global best practices, ensuring increasingly agile, safe, and sustainable operations.



In 2024, we invested R\$ 11.4 million in initiatives that consolidated our leadership in innovation, through strategic projects focused on operational excellence, risk reduction, and improving the experience of customers and business partners.

Our commitment is to invest more and more in innovation and in the development of people who, with dedication and responsibility, convert technology into solid and lasting results for our Company.

RATE GOVERNANCE

Financial results

GRI 201-1

In 2024, COMEXPORT had a robust financial performance, generating a total economic value of **R\$ 7.52 billion**. This result reflects the company's robustness and its positive economic impact, demonstrated by the strategic distribution of resources to the various stakeholders with which we maintain a relationship.

The largest portion of the economic value generated was allocated to tax contributions (R\$ 6.00 billion), emphasizing our role in the country's economic and social development. The remuneration on equity (R\$ 742.69 million) and on third-party capital (R\$ 640.84 million) demonstrates the balance between return for investors and the maintenance of strategic relationships with our creditors.

COMEXPORT's commitment to valuing employees, who are essential to the Company, is demonstrated by the **investment in personnel compensation** (R\$ 133.84 million).

Our performance reflects COMEXPORT's operational efficiency and robustness, consolidating our ability to generate and distribute value in a responsible and strategic manner.

GENERATED AND DISTRIBUTED ECONOMIC VALUE 2024 (R\$ THOUSAND)

GRI 201-1



R\$ 7,527,218

Total Added Value to be Distributed



R\$ 133,840

Distributed Value: Employees

R\$ 6,009,836

Contributions

R\$ 640,843

Distributed Value:

Third-Party Capital Remuneration

R\$ 742,699

Distributed Value:

Equity Capital Remuneration

ECONOMIC PERFORMANCE (R\$ THOUSAND)

NET EQUITY

2022 **R\$ 1,310,108**

2023 **R\$ 1,760,347**

2024 R\$ 2,211,252

NET REVENUE

2022 **R\$ 10,150,521**

2023 **R\$ 17,707,758**

2024 R\$ **35,727,865**

NET PROFIT

2022 **R\$ 327,339**

2023 **R\$ 625,074**

2024 **R\$ 742,699**

In 2024, COMEXPORT, one of the leading Brazilian companies in the foreign trade sector, presented a remarkable financial performance, consolidating its prominent position in the global market. The year was marked by robust growth in our key financial indicators, reflecting the effectiveness of the commercial strategies adopted over the last few years, the strengthening of infrastructure and adaptation to the dynamics of the international market, as well as to the real needs of its customers and business partners.

During the year, we invested R\$ 19.1 million in developing new businesses, improving the Technology and Innovation area and the structure of the company headquarters.

In recent years, we have seen significant growth in many financial indicators, which demonstrates the robustness and continuous expansion of our operations. Our Net Equity increased by 34.3% between 2022 and 2023, reaching R\$ 1.76 billion, and continued to grow by 25.6% in 2024, reaching R\$ 2.21 billion. This growth reflects our ability to generate value for shareholders and strengthen our capital base.



Net Revenue also increased significantly, rising from R\$ 10.15 billion in 2022 to R\$ 17.71 billion in 2023, a growth of 74.9%. In 2024, this trend continued, reaching R\$ 35.73 billion in revenue, representing an increase of 102.1% compared to the previous year. These figures demonstrate the effectiveness of our commercial strategies and our ability to explore new business opportunities, driving sustained growth.

Net Profit also grew positively, rising from R\$ 327.33 million in 2022 to R\$ 625.07 million in 2023, a growth of 91%. In 2024, it reached R\$ 742.69 million, representing an increase of 18.8% compared to 2023, reflecting the continuity of our strategy of maximizing profitability.



R\$ 35.73 billion

Net Revenue in 2024

Growth of **102.1%**

compared to 2023



R\$ 742.69 million

Net Profit in 2024

Growth of 18.8% compared to 2023



Sustainability integrated into governance

GRI 2-22, 2-23, 2-24, 2-25

In 2024, we created the ESG area at COMEXPORT, reinforcing sustainability as a strategic pillar of corporate governance and business strategy. Integrated into the organizational structure and managed by the Human Resources department, it provides a comprehensive view of ESG guidelines in all areas of the organization.

To strengthen this performance, COMEXPORT also established the ESG Committee in 2024, responsible for integrating existing processes and developing new initiatives, consolidating sustainability as a central axis of the corporate strategy.

ESG GOVERNANCE GOALS:



Meet customer and market demands, strengthening competitiveness.



Consolidate employer branding, reinforcing COMEXPORT's reputation as a sustainable and innovative company.



Create a solid ESG culture, ensuring that sustainability is present in all of the company's strategic decisions.



ESG strategic planning

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

MATERIALITY PROCESS STAGES

- **Stakeholder Identification**: Mapping of the main audiences impacted by the business, such as customers, employees, suppliers, communities, and investors.
- **Mapping of Relevant Topics**: Identification of challenges and opportunities related to COMEXPORT's operations.
- **Stakeholder Consultation**: Engagement of stakeholders to validate and prioritize the topics with the greatest impact.
- **Definition of the Materiality Matrix**: Analysis of critical topics for the company and the stakeholders.
- Validation: Final review of material topics by senior leadership.

As a result, nine priority topics were identified, which were reviewed in 2024 and which guide our sustainability strategy and actions:

COMEXPORT MATERIALITY GRI 3-2

Material Topic	Description	ESG Dimension
Sustainable Supply Chain	Encouragement of responsible practices, ensuring that purchased products and services comply with environmental, social, and ethical standards.	Environmental (E)
Quality	Rules and standards to ensure excellence in operational, logistical, and commercial processes, aligned with international regulations.	Environmental (E)
Sustainable Logistics and Eco-Efficiency	Planning to minimize the environmental impact of operations, reducing emissions and optimizing resources.	Environmental (E)
Talent Attraction and Retention	Strategies to attract and retain qualified professionals, promoting an environment of development and satisfaction.	Social (S)
Diversity and Inclusion	Promoting an inclusive work environment, respecting and valuing racial, gender, and cultural diversity.	Social (S)
Health, Safety, and Labor Compliance	Ensuring a safe environment for employees, preventing accidents and ensuring respect for labor rights.	Social (S)
Integrity, Compliance, and Risks	Ethical and transparent management, adhering to regulatory standards and mitigating logistical and financial risks.	Governance (G)
Product Traceability	Monitoring each stage of the product path to ensure quality, safety, and transparency.	Governance (G)
Digital Innovation and Cybersecurity	Application of technology for automation and protection of systems, ensuring efficiency and compliance with the Brazilian General Data Protection Law (LGPD).	Governance (G)

The validation of these ESG topics by senior management reinforces sustainability as an essential pillar for strategic management and decision-making.

ESG STRATEGY OBJECTIVES

COMEXPORT aims to consolidate itself as a reference in ESG practices in the foreign trade sector, ensuring reputation and recognition in the market. Our ESG strategy is anchored in three major areas:



Environmental: Encourage eco-efficiency practices, reduce environmental impacts and develop strategies for carbon emissions and offsetting.



Social: Foster diversity and inclusion, improve employee experience, engage suppliers and strengthen the ESG culture within the organization.



Governance: Expand ESG certifications, strengthen transparency, ensure regulatory compliance and promote robust governance policies.

ESG ACTIONS 2024-2025

The Company has established an ESG Action Plan with concrete actions to drive the sustainability agenda. The main actions include:

- Publish the first Sustainability Report, following the GRI standard.
- Inventory of greenhouse gas (GHG) emissions, covering Scopes 1 and 2.
- Adoption of the UN Global Compact and participation in the EcoVadis assessment.
- Strengthen ESG governance, structuring the ESG Committee and defining strategic goals.
- Implementation of diversity and inclusion policies focused on equal opportunities, in addition to the Sustainability Policy.
- Promotion of environmental and social initiatives, including carbon offsetting and corporate philanthropy projects.
- Launch of ESG materials for customers and suppliers, ensuring greater transparency and engagement.

PRIORITY SDGS

COMEXPORT's ESG strategy is aligned with the UN Sustainable Development Goals (SDGs). The agenda priorities were defined by the ESG team and approved at an ESG Committee meeting with the presence of the senior management. The main goals include:



SDG 3 – Good Health and Well-being: Actions aimed at promoting employee health and supporting institutions such as GRAACC and Projeto Velho Amigo.



SDG 5 – Gender Equality: Implementation of a diversity program to increase female participation and equity in the corporate environment.



SDG 7 – Affordable and Clean Energy: As the leading importer of solar panels and electric vehicles in Brazil, we play an important role in expanding access to renewable energy.



SDG 8 – Decent Work and Economic Growth: Ensure fair labor practices, continued growth, and generation of qualified jobs.



SDG 9 – Industry, Innovation, and Infrastructure: Contribution to sustainable industrial development, supporting customers in import and export operations.



SDG 13 – Climate Action: Commitment to reducing emissions and developing initiatives to mitigate environmental impacts.



SDG 14 - Life Below Water: Support for ocean conservation and marine sustainability projects.



VALUE Chain

commitment to responsibility and excellence



VALUE CHAIN

COMEXPORT Value Chain

GRI 2-6

We build value responsibly, ensuring transparency and efficiently integrating all links in the production chains, from the supplier to the customer.

Operational excellence is one of COMEXPORT's pillars, supported by a Quality Management System (QMS) aligned with rigorous international standards. Certified by ISO 9001, the Company has a process-based approach, ensuring standardization, traceability, and continuous improvement in all operations.

Manufacturer



Commercial
Operation,
Specialization
by Segment and
Logistics

Purchase of products for resale and distribution



Specialization
by Segment and
Logistics

International
Logistics with
Sea, Air and Road
Transport





Specialized
Fiscal Project by
Segment

Nationalization and Financing



Distribution
Centers and
General
or Bonded
Warehouses

Adaptation to the specific logistics needs of each sector



Customer

National Logistics

Land Distribution
Logistics up to
delivery to the
customer

Trust and operational excellence

GRI 3-3

All areas have a detailed process mapping, identifying inputs, outputs and interactions, which strengthens the quality of services provided and increases customer satisfaction. This mapping, integrated with the Quality Manual, provides a systemic view of operations, ensuring standardized and efficient execution.

Quality management is monitored by strategic indicators that measure operational efficiency and achievement of goals. The Supplier Quality Index (SQI) reinforces governance and compliance in the supply chain. In addition, internal and external audits are carried out periodically to identify improvements and eliminate non-conformities.

To strengthen governance and process control, COMEXPORT has structured policies, with guidelines such as:

QUALITY GUIDELINES



Quality Goals and Non-Conformity Management: Setting goals to improve processes, identify failures and promote continuous improvements.



Monitoring and Audits: Regular assessment of compliance with regulatory requirements and centralized control of documentation.



Supplier Management: Continuous approval and monitoring of business partners, ensuring alignment with best practices.



Engagement in Quality Culture: Initiatives such as Quality Talk, which uses interactive videos to raise employee awareness.



Certification and Governance: Maintenance of ISO 9001 and implementation of continuous improvements in operational processes.



Caro colaborador,

Quero expressar minha mais profunda gratidão por

ter tido a oportunidade de trabalhar ao lado de vocês durante esses meses. Cada dia foi uma oportunidade de crescimento e aprendizado, e estou grata pela experiência

e conhecimento adquiridos. Agradeço especialmente a todos que me apoiaram, orientaram e inspiraram ao

longo do caminho. A dedicação, competência e amizade

tornaram meu tempo aqui inesquecível. Obrigado por tudo!

Estou ansiosa para o próximo capítulo da minha jornada e

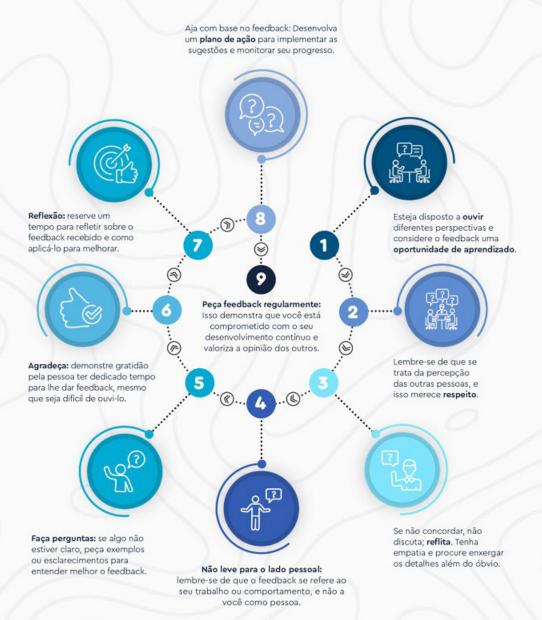
espero que nossos caminhos se cruzem novamente.

Recursos Humanos

COMEXPORT)

Agora que você completou sua avaliação de competências, preparamos algumas dicas para ajudá-lo a aproveitar ao máximo esse momento e transformá-lo em uma ferramenta poderosa para seu crescimento profissional:





Transforme o feedback em combustível para o seu crescimento e faça de cada aprendizado um passo rumo ao seu melhor desempenho!

COMEXPORT

Recursos Humanos

QUALITY TRAINING

COMEXPORT invests in employee development, promoting continuous training to ensure alignment with quality standards.

TRAINING	ATTENDING EMPLOYEES	TOTAL HOURS PER EMPLOYEE	TOTAL COURSE HOURS
ISO 9001 - Implementation of Non-Conformition		1h	330h
CMS System Trainir	ng 101	1h30m	151h30m



745
impacted employees
in Quality Communication
training

employees notified

Strategic indicators are monitored monthly, ensuring efficiency and transparency. Operational processes are monitored by customer-specific KPIs, ensuring predictability and high performance.



Risk and opportunity management

GRI 416-1, 416-2

Risk management is an essential component to ensure operational quality and safety. To anticipate and mitigate impacts, COMEXPORT uses structured methodologies such as:



Identification and Analysis: Tools such as SWOT Analysis and "GUT" (Severity, Urgency, Trend) Matrix for risk classification and priority.



Risk Classification: Assessment of severity and categorization into high, medium or low impact.



Action Plans: Implementation of preventive and corrective measures, accompanied by periodic audits.

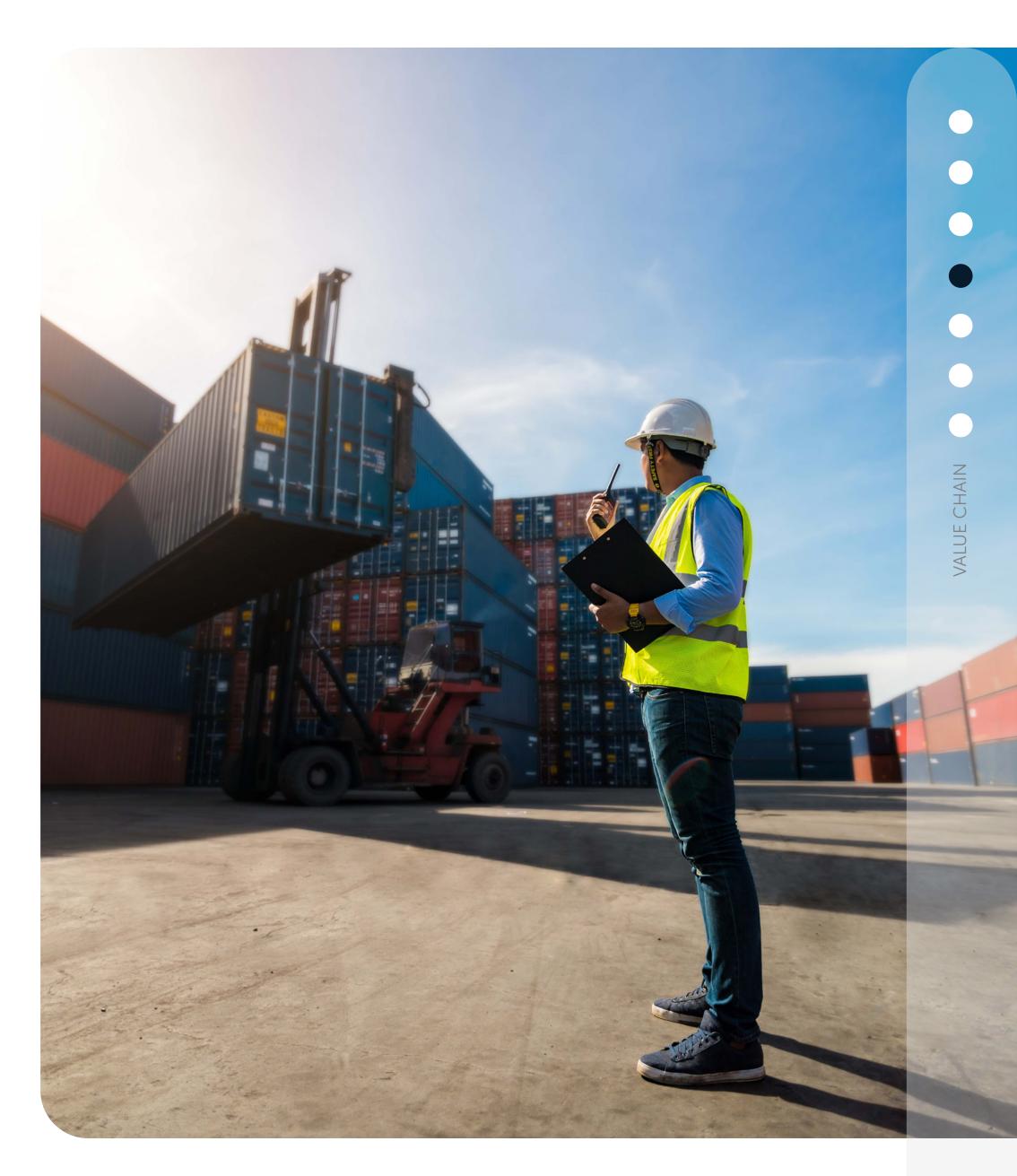


Regulatory Compliance Monitoring: Monitoring of regulatory updates to ensure compliance with technical and health requirements.

Currently, 16% of COMEXPORT's products and services belong to highly regulated sectors, such as pharmaceuticals, cosmetics, food and beverages, as well as essential inputs. To ensure compliance with applicable regulations, the company operates with a robust and structured process, capable of serving different segments according to their specific needs — always in line with the guidelines of regulatory agencies such as Anvisa, Inmetro, and MAPA.

At Kalium, although the focus is on a single sector, the commitment to safety is equally a priority: **100% of imported and distributed products undergo detailed assessment**, ensuring that all chemical substances sold have Safety Data Sheets (SDS) and Emergency Sheets (ES).

No cases of non-compliance related to customer health and safety have been identified so far.



Customer satisfaction

To assess customer experience and ensure continuous improvement, we conduct periodic surveys that analyze aspects such as operational efficiency, service, and support.





AMPLIFIQUE-SE PLATAFORM

In 2024, the methodology was improved with the adoption of the Amplifique-se platform (means Amplify-me), which brought a more intuitive format and simplified questions. This change aimed to make participation more agile and engage a greater number of customers, ensuring that the results accurately represented their perceptions. During the year, **279 customers from various segments participated in surveys**, covering spot and regular operation

IMPROVEMENT ACTIONS

Based on the insights from the survey, COMEXPORT will implement actions to improve service and optimize internal processes:

- **Dissemination of Internal Good Practices**: Sharing of strategies adopted by managers who have not received complaints, serving as a reference for other teams.
- **Training**: Specific training to reinforce the efficiency and personalization of service.
- **Culture of Excellence**: Internal initiatives to strengthen the customer service mindset, with managers as multipliers of this practice.
- **Continuous Monitoring**: Application of satisfaction surveys after the implementation of actions, ensuring the effectiveness of improvements.
- **Strategic Critical Analysis**: Meetings with the Executive Board, held once or twice a year, to present results and define improvement plans, as necessary. In these meetings, the satisfaction index is assessed based on the NPS methodology, and the consolidated data is presented in reports, which support decisions aimed at continuous improvement and customer experience.

Sustainability in the supplier chain

GRI 3-3, 204-1, 308-2, 414-2

COMEXPORT has a strategic approach to ensure a responsible supply chain, integrating environmental, social and governance (ESG) criteria in the selection and monitoring of suppliers and business partners. As a leader in foreign trade, the Company understands its role in promoting positive impacts and mitigating risks throughout the logistics chain.

To fulfill this commitment, structured policies have been implemented — such as the Third Party Contracting Policy and the Contracts Policy — which define clear guidelines for the assessment and approval of business partners. All contracts undergo a due diligence process, ensuring compliance with environmental, social, and regulatory standards.



Management, approval, and monitoring process

The selection and monitoring of suppliers follow a structured flow to ensure alignment with COMEXPORT standards, considering ESG criteria at all stages:



Registration and Initial Assessment: Registration in the internal system, with analysis of certifications, performance history, and references.



Due Diligence and Risk Analysis: Verification of environmental, social, and regulatory compliance, incorporating aspects such as sustainable waste management, atmospheric emissions, compliance with labor standards and good governance practices.



Contracting Approval and Formalization: Signing of contract, with clauses on ethics, social and environmental responsibility, and commitment to good corporate practices.



Continuous Monitoring and Auditing: Periodic assessment of service quality, environmental impacts, and compliance with contractual obligations.

Suppliers without ISO certification must complete a technical questionnaire, which is reviewed by COMEXPORT's specialized team to ensure compliance with the required standards. New suppliers are strategically developed, with the involvement of the Board and the Procurement, Market Intelligence, and Technical departments.

SUPPLIER QUALITY INDEX (SQI)

To reinforce transparency and encourage continuous improvements, COMEXPORT adopted the Supplier Qualification Index (SQI), a tool that classifies partners according to technical, operational, and sustainability criteria.

In 2024, a performance ranking inspired by Olympic medals was implemented, categorizing suppliers into diamond, gold, silver, bronze, and brass levels. This methodology increased competitiveness and drove the implementation of best practices.

RESULTS OF THE ASSESSMENTS IN 2024

COMEXPORT:



47% of new suppliers were assessed based on environmental and social criteria.



104 suppliers underwent environmental and social impact analyses, considering factors such as atmospheric emissions, waste generation, fuel consumption, and biodiversity.

Kalium Chemical:



100% of new suppliers were assessed based on environmental criteria



100 suppliers underwent environmental impact analyses.



CODE OF INTEGRITY

GRI 308-1, 414-1

Through our Code of Integrity, we require all suppliers and business partners to adopt practices aligned with COMEXPORT's values, reinforcing our commitment to ethics and transparency.

In 2024, 100% of new suppliers underwent due diligence and integrity analysis before being hired. In cases where negative environmental or social impacts were identified, corrective measures were taken to ensure compliance.

With a rigorous qualification and approval system, COMEXPORT strengthens its commitment to quality, safety, and sustainability, ensuring a supply chain aligned with the best practices in the global market.

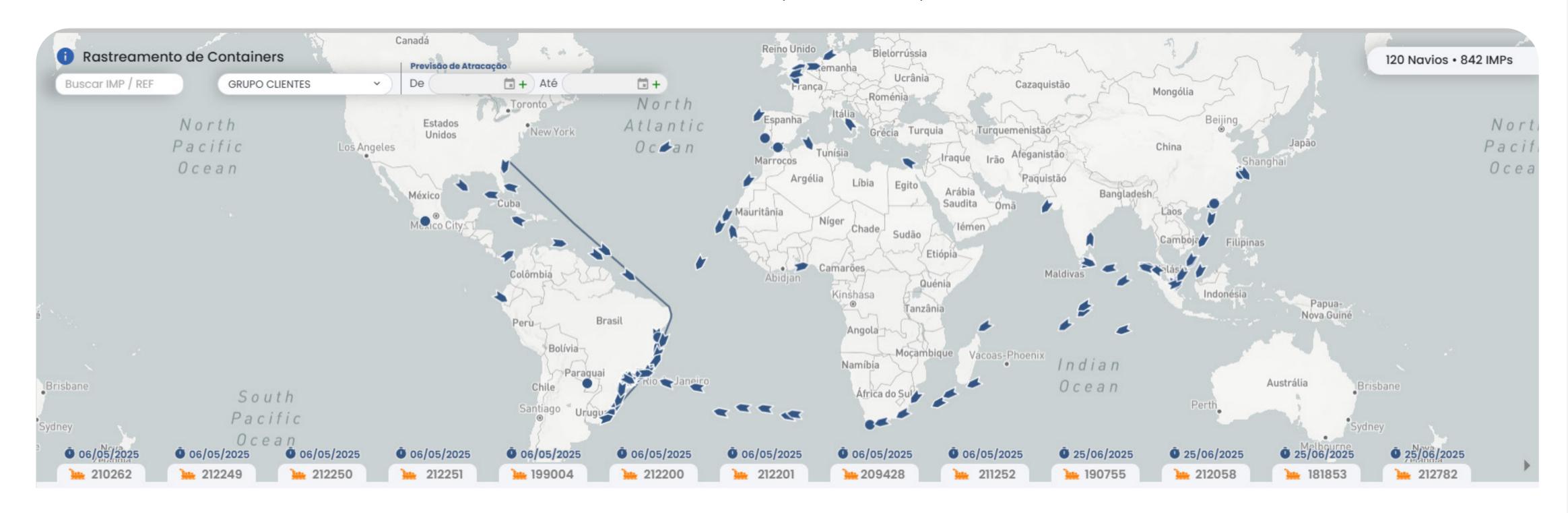
Innovation in product traceability

GRI 3-3

COMEXPORT highlights the traceability of its supply chain as a strategic differentiator, providing our customers with transparency, control, and security in all stages of cargo transportation, from origin to final destination. This continuous monitoring ensures logistical predictability, regulatory compliance, and mitigation of operational risks, allowing execution of each process. The amount invested in Innovation in 2024 was 11.4 million in software, automation, and technology.

To enhance this management, COMEXPORT developed the **COMEXPORT Management System (CMS)**, an innovative digital platform that centralizes shipment monitoring in real time. With more than 180 customizable fields, the CMS covers all stages of the logistics process, from shipment authorization to completion of the operation.

The amount invested in Innovation in 2024 was 11.4 million in software, automation, and technology.



The main features of the CMS include:



Issuance of customized reports, with inclusion and exclusion of fields according to the user's needs.



Detailed tracking by SKU and chassis, ensuring accurate traceability.



Data Mart, a tool that allows data extraction and updating with just one click.



Real-time container tracking, allowing predictability in the logistics chain.



API integration, allowing connection with customers' ERP systems for instant access to import data.



Electronic document management, with direct viewing and download on the platform.



Automated email notifications informing important activities, such as the arrival of cargo at the market and the registration of the Import Declaration.

The intelligent operational dashboards, incorporated into the CMS, have been fundamental for decision-making. In 2024, these dashboards enabled significant advances, such as:

- Reduction in the average clearance time to 4.67 days, increasing the efficiency of customs processes.
- Significant reduction in demurrage rates, reducing the number of containers held for periods exceeding 45 days.
- Improved freight and warehouse management, which ensures more advantageous commercial conditions.
- Greater predictability in final delivery, minimizing delays and providing operational security.

Automation, efficiency, and control

Digitalization and automation have been crucial to optimize operational flows, minimize risks and increase process predictability. During 2024, we implemented several technological solutions that increase the efficiency and control of logistics and administrative operations.



Learn more about Comexa, our intelligent virtual assistant.





COMEXA: ARTIFICIAL INTELLIGENCE IN IMPORT MANAGEMENT

Constantly evolving, COMEXPORT has launched Comexa, an artificial intelligence (AI) tool that revolutionizes import management and improves the customer experience. Fully integrated with the CMS, Comexa automates service via WhatsApp, providing immediate responses and updates that allow for agile and personalized monitoring of each stage of the logistics processes.

In addition to optimizing communication, Comexa increases operational efficiency by reducing response time and dependence on human support, making processes more agile and productive. Its main differentiators include:

- 24/7 Support: Immediate responses at any time.
- Multilingual Interaction: Service in Portuguese, English, and Mandarin languages.
- **Continuous Learning**: Increasingly personalized support based on previous interactions.
- Centralized Access: Easy visualization of CMS data.
- Adapted Communication: Information shared at the time and format chosen by the customer.



MAIN AUTOMATION PROJECTS

In addition to Comexa, COMEXPORT has expanded its automation strategy on different fronts, optimizing internal processes and logistics operations:

- Business Intelligence (BI) for Logistics: Development of intelligent dashboards for pricing, quotations, shipment distribution, and inventory management, enabling predictive analysis and data-driven decisions.
- **API Integration with Carriers**: Improvement in digital communication with partners, streamlining the flow of information and reducing operational failures.
- Automation of Internal Processes: Expansion of the use of RPA (Robotic Process Automation) to eliminate repetitive manual tasks and increase productivity.
- **Invoice Automation**: Implementation of solutions to streamline document processing and ensure tax compliance.
- Transportation Optimization and Demurrage Reduction: Initiatives that reduce operational costs and improve shipment management.

STRATEGIC GOALS FOR AUTOMATION



Reduce response time for technical calls, ensuring greater agility in operational support.



Make the platform more resilient, minimizing failures and interruptions.



Improve the use of data intelligence, ensuring greater predictability in logistics operations.



Reduce operational costs through process automation and digitalization.







Employees

COMEXPORT believes that human capital is its greatest differentiator and, therefore, constantly invests in attracting, developing and retaining talent. The commitment to a structured work environment, based on diversity, well-being, and innovation, drives the professional growth of each employee..

In 2024, the company consolidated policies and programs to value its staff, including the implementation of the ESG department, which strengthens the organizational culture and integrates good governance and social responsibility practices.

During the year, initiatives were expanded to promote equity, safety and professional qualification, in line with the Company's sustainable growth strategy. These actions directly impact COMEXPORT's competitiveness and contribute to a more innovative and inclusive corporate environment.

Workforce profile

GRI 2-7, 2-8

COMEXPORT has over 750 employees, distributed across different work regimes and regions of Brazil. Gender diversity and flexibility in hiring formats are central aspects of people management, promoting an inclusive work environment aligned with the sector demands.

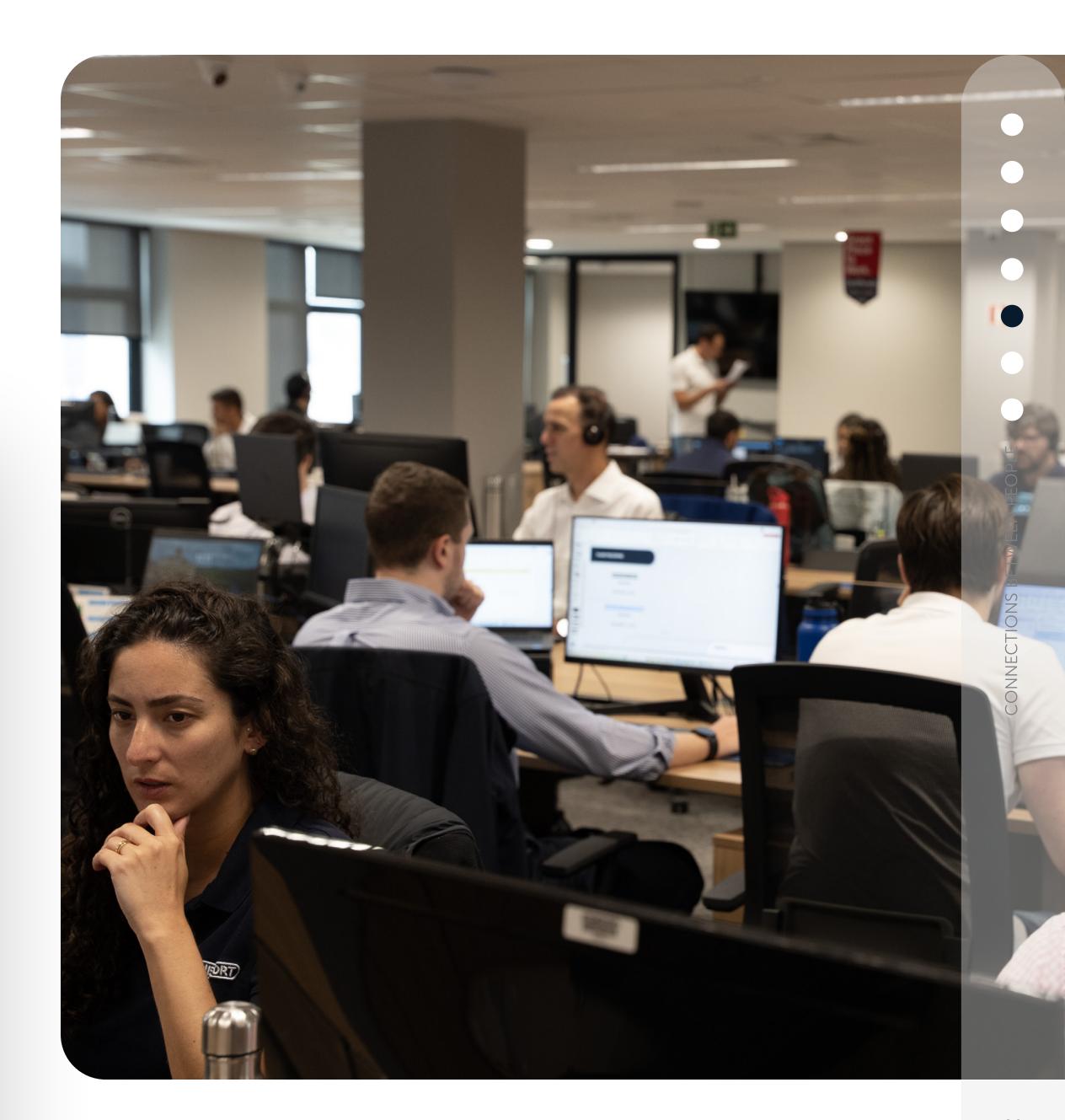
The following table shows the distribution of employees by gender and work regime:

EMPLOYEES BY GENDER AND WORK REGIME

	M en	Women	Total
Permanent	397	376	773
Temporary	3	8	11
Total	400	384	784

EMPLOYEES BY GENDER AND WORKING HOURS

Full time	391	375	766
Part time	9	9	18
Total	400	384	784



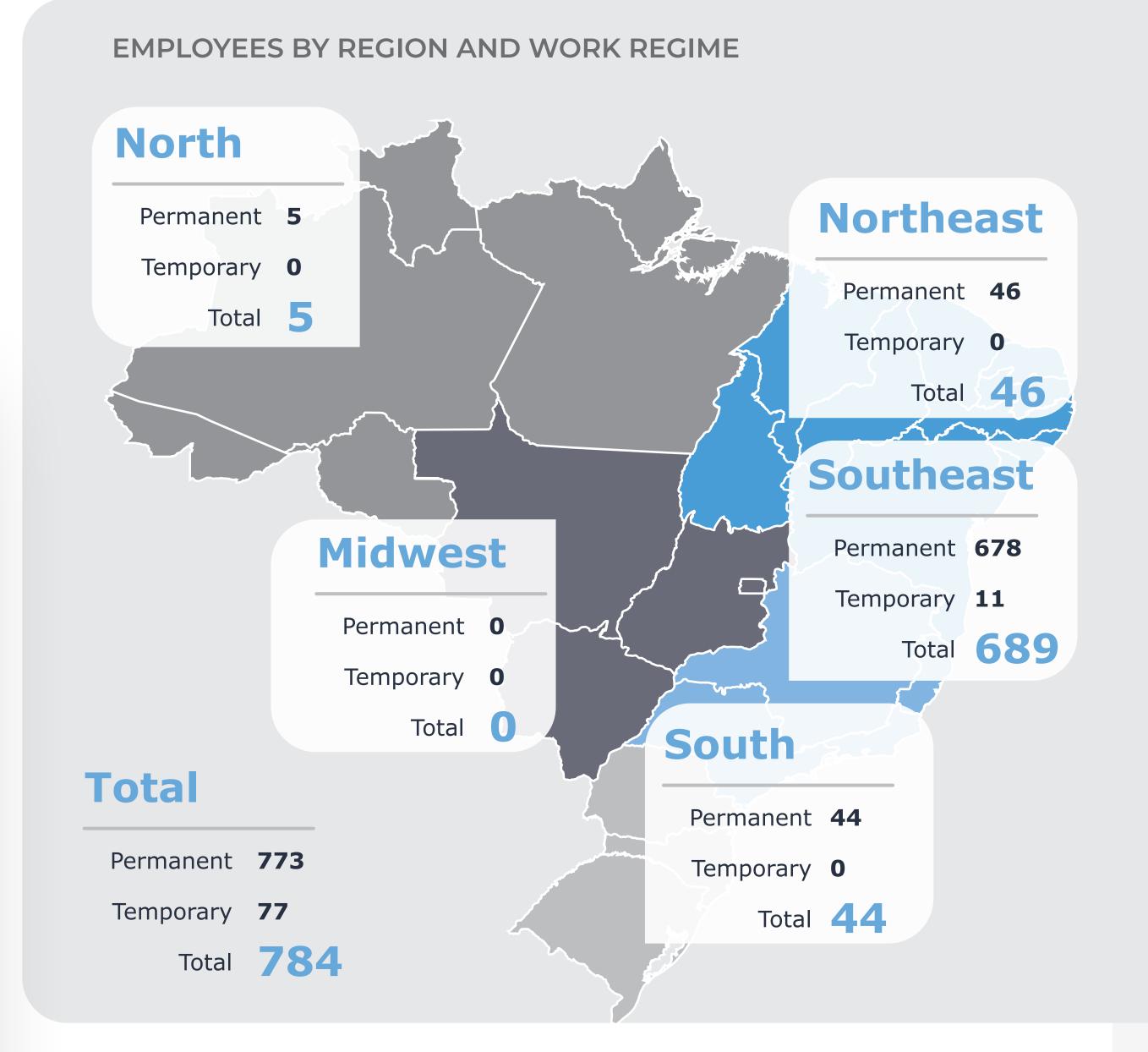
The majority of the workforce is composed of permanent employees (773 employees), with 766 full-time employees, which demonstrates stability in the work structure.

The distribution by region reflects the Company's strategy of keeping its workforce close to the most strategic operation centers. The table below shows the number of employees by region:

EMPLOYEES BY REGION AND WORKING HOURS

Region	Full time	Part time	Total
North	5	0	5
Northeast	46	0	46
Midwest	0	0	0
Southeast	671	18	689
South	44	0	44
Total	766	18	784

In addition to direct employees, COMEXPORT establishes partnerships with self-employed workers and service providers. In 2024, we had three self-employed professionals contracted as legal entities, not including external consultants.



Talent attraction and retention

GRI 3-3

COMEXPORT continually invests in development and promotion of its employees, creating a dynamic and inclusive corporate environment. In 2024, efforts to retain talent resulted in a reduction in overall turnover by 5.46% compared to 2021, while voluntary turnover reached 8.41% — the lowest rate in the last four years, as shown in the table below:

TURNOVER

Year	Active	Voluntary	Non-voluntary	General	
2021	420	13.35%	9.69%	23.04%	
2022	517	15.66%	4.60%	20.26%	
2023	623	9.94%	9.05%	18.99%	
2024	787	8.41%	9.16%	17.58%	

The improvement in these indicators reflects the **strengthening of COMEXPORT's organizational culture**, based on transparent communication, professional growth, and employee engagement.

TURNOVER REDUCTION

The main initiatives that contributed to this progress are:

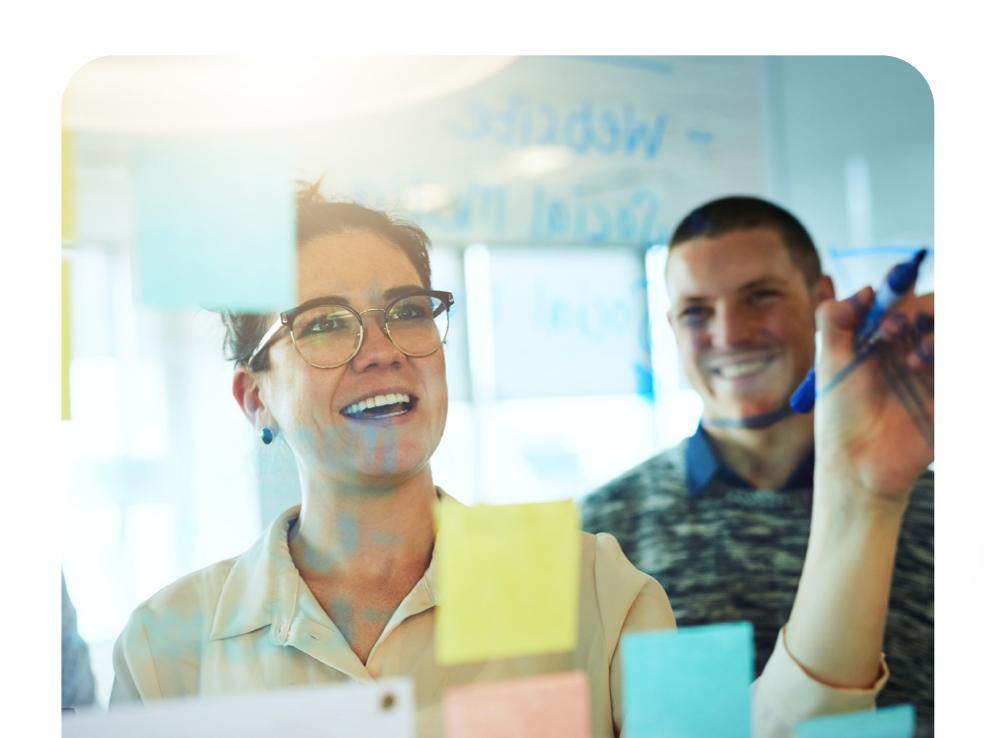
- **Training and Development**: Strengthening of the Corporate University (Atlas Platform), with emphasis on the Leadership Journey aimed at training key leaders —, in addition to granting scholarships, language courses, and the COMEXPORT Giro.
- **Movimenta Program**: Internal recruitment program that encourages talent mobility within the organization.
- **COMEXPORT Cycle**: New integrated management model focused on goals, skills assessment, development, and recognition.
- Health and Well-being Program: Includes actions such as awareness campaigns (flu, mental health, eye health) and engagement actions, such as internal volleyball championships and awards for employees with the best performance in street running.
- **Celebrations**: Valuing moments of fellowship, with celebration of special dates and holding traditional events such as the June Festival and the End of Year Celebration.

Labor relations

GRI 2-30, 3-3

COMEXPORT maintains labor relations in accordance with union and regulatory standards, thus ensuring fair conditions for its employees. All employee categories are represented by unions, ensuring compliance with current collective agreements.

Currently, 100% of employees are covered by unions, reinforcing COMEXPORT's commitment to representation and transparency in labor relations. The company does not sign individual collective agreements, adopting exclusively the collective agreements of the workers categories represented.



The following table presents the trade unions that regulate the operation categories:

Operation Category	Trade Union
TRADING COMERCIÁRIOS	Trade Union for the Commerce Sector Workers of Itajaí (SC)
TRADING COMERCIÁRIOS	Trade Union for the Commerce Sector Workers of São Paulo (SP)
TRADING COMERCIÁRIOS	Trade Union for the Commerce Sector Workers of Espírito Santo (ES)
TRADING COMERCIÁRIOS	Trade Union for the Commerce Sector Workers of the Cities of Cabo de Santo Agostinho and Vitória de Santo Antão (PE)
CXT COMERCIÁRIOS	Trade Union for the Commerce Sector Workers of Belo Horizonte and Metropolitan Region (MG)
CXT COMERCIÁRIOS	Trade Union for Retail Trade of Parts and Accessories for Vehicles of São Paulo (SINCOPEÇAS)
CXT COMERCIÁRIOS	Trade Union for Workers in the Commerce of Goods and Services of the City of Parauapebas (PA)
KALIUM COMERCIÁRIOS	Trade Union for the Commerce Sector Workers of São Paulo (SP)
KALIUM COMERCIÁRIOS	Trade Union for the Commerce Sector Workers of Itajaí (SC)
TRADING SERVIÇOS	Trade Union for Employees of Independent Trade Agents and Consulting, Expertise, Information, and Research Companies and Accounting Services Companies of São Paulo (SP)



HUMAN RESOURCES MANAGEMENT AND EXTERNAL AUDITING SYSTEM

To strengthen good practices in labor relations and keep compliance with trade union and legal obligations, COMEXPORT uses the Working Hours and Human Resources Management System (SINERGYRH). The tool allows for efficient control of labor and union information, ensuring compliance with internal policies and current legislation.

The processes managed by SINERGYRH are externally audited by the Bakertilly consultancy, reinforcing **transparency and integrity in human resources management.**

The audits ensure that the company operates within the best labor governance practices, providing security for both the organization and the employees.

COMEXPORT offers a benefits package focused on the well-being, quality of life, and professional development for the employees.

HEALTH AND WELL-BEING

- Comprehensive medical and dental care for employees and their family dependents.
- Vidalink: 50% subsidy on the purchase of medication.
- Wellhub: Access to gyms and physical activities at special prices.
- Remote medical care and 24-hour ambulance in case of emergency.
- Quality of Life Program: Functional strength training, team games, quick massage, and workplace gymnastics.

FOOD AND TRANSPORTATION

- Meal and/or Food Vouchers, with a 20% increase in 2024 and extra credit at the end of the year.
- On-site cafeteria (depending on the unit availability).
- Transportation, parking or van vouchers, depending on the location.

FINANCIAL PROMOTION AND STABILITY

- Profit Sharing. As a way of recognition for the performance achieved in 2024, all COMEXPORT employees received an additional salary.
- Private pension, providing financial security for the future.
- Incentive for education and language studies, according to current policy.
- Growing Together (GT!), a longterm incentive granted to managers and senior positions after four years. To qualify, the individual must have worked for the company for two years or for one year in the position, if he/she has been promoted.

AMOUNT DISTRIBUTED AS PROFIT SHARING AND GT IN 2024



R\$ 14.5 million

Profit Sharing paid in 2024

R\$ 4.5 million

Growing Together (GT!) amount paid in 2024

FLEXIBILITY AND QUALITY OF LIFE

- Flexible hours and hybrid work model.
- Partner Bazaar: Discounts on products from some COMEXPORT customers.
- Two annual get-togethers at all units.
- COMEXPORT Kids: Special event for employees' children, strengthening their pride in belonging.



Communication, dialogue, and participation

COMEXPORT maintains a transparent and engaging environment, ensuring that everyone is well-informed and has an active voice through different channels:



Comex Comunica

Official communications sent by email and posted on the units' notice boards.



Corporate TVs

Weekly updates with the company's main highlights.



Organizational Climate Survey

An essential tool for understanding employee perceptions and guiding improvements in the work environment.



Whistleblowing Channel

Confidential channel for suggestions, complaints or reports, ensuring transparency and ethics in work relations.



Great Place To Work® Certificada Dez/2024 - Dez/2025 BRASIL

GPTW (GREAT PLACE TO WORK)

COMEXPORT's commitment to valuing its employees was recognized by GPTW (Great Place to Work) for the third consecutive year, with a 4 percentage point increase in certification. In addition, voluntary turnover has fallen by almost 60% in the last three years, reinforcing the positive impact of engagement and well-being initiatives.



MEETINGS FOR STRATEGIC ALIGNMENT

COMEXPORT holds periodic meetings to strengthen the organizational culture and align teams with strategic guidelines:

- **Leaders' Meeting**: Presentation of results and strategic challenges.
- **Chat with the Board**: Monthly event to promote proximity and transparency.
- Prime Time: Weekly meetings focused on strategic commercial decisions.
- Quality Talk: Monthly analysis of processes and indicators.



- **Strategic Committees**: Focused on specific areas of the organization, such as Operations, Technology, HR, ESG, Marketing, and other areas, contributing with technical analyses, decision-making and strengthening governance.
- **Department Integration Meeting**: Sharing of experiences and interdepartmental alignment.
- **Training and Lectures**: Training on industry trends and macroeconomics.

Development and training

GRI 404-2

COMEXPORT continually invests in employee development, providing technical and behavioral training to strengthen the company's competitiveness and boost personal growth. With structured programs and a focus on corporate education, the Company prepares its professionals for market challenges and strategic business demands.

The program promotes alignment between managers, encouraging sharing of experiences and strengthening the culture of collaborative leadership.

LEADERSHIP JOURNEY

To strengthen management and prepare leaders for business challenges, COMEXPORT has created the Leadership Journey, a training program focused on developing essential skills for team management, decision-making, and communication. The training programs cover topics such as:



Hiring and onboarding of new employees



Managing conflicts and generational differences



Time management and feedback improvement



Developing leadership and organizational culture

CORPORATE TRAINING AND CONTINUING EDUCATION

In 2024, COMEXPORT invested R\$ 1,303,826.87 in training, scholarships and vocational courses, ensuring the improvement of employees' technical and behavioral skills. The initiatives include:

- Continuous learning platform (Corporate University Altas) that provides strategic content for employees to update their knowledge.
- Internal training on strategic topics in the sector, conducted by the Training and Development area.
- Specialized external courses, aligned with the needs of each company position.
- Subsidy for undergraduate, postgraduate, specialization, and extension courses, linked to the PDI.
- Language courses fully paid by the company to improve communication skills.
- Evaluation of training effectiveness, ensuring the quality of the training offered.



VOCATIONAL TRAINING AND INNOVATION

COMEXPORT maintains strategic partnerships to boost technical qualification and keep up with industry trends. The SENAI Vitória Mobility Excellence Center has a modern infrastructure and the capacity to serve **up to 450 students daily.** With a laboratory specialized in electric and hybrid vehicles, the unit contributes strategically to the qualification of professionals aligned with the demands of sustainable mobility.

In addition, the **Summer Job** program offers professional experiences to university students in Brazil and abroad during their academic vacations, allowing them to develop technical skills, gain greater knowledge about foreign trade and expand their network of strategic contacts.

TRAINING HOURS BY CATEGORY

GRI 404-1

See below the average number of training hours per employee in 2024:

	Men	Woman
Officers	4hs	4hs
Managers	17hs	16hs
Coordinators	17hs	17hs
Analysts	10hs	9hs



In 2024, 97.9% of men and 99.7% of women underwent regular assessments, a percentage that reaches 100% among leaders (except senior leadership) and other employees.

COMPETENCY ASSESSMENT

GRI 404-3

Performance management at COMEXPORT is based on structured assessments and continuous feedback. The process is conducted every year for all employees* who have been working for the company for more than six months.

In addition, the Individual Development Plan (IDP) guides the development of each professional's skills, ensuring structured growth within the organization. To reinforce the importance of this process, we provided an internal communication with guidelines on how to make the most of the feedback, encouraging a culture of continuous learning.

* Excluding officers and young apprentices.

Diversity, equity, and inclusion

GRI 3-3

COMEXPORT recognizes diversity as a key pillar for innovation, productivity and strengthening of the organizational culture. Therefore, it promotes a work environment that values equal opportunities and respect for differences, ensuring the inclusion of professionals with different profiles and backgrounds.

The Company aims to attract and retain diverse talents, ensuring equal access to opportunities from recruitment to career progression. The inclusion of people with disabilities (PWDs) continues to be one of COMEXPORT's main commitments, complying with the minimum percentage established by law and working to ensure an accessible and welcoming environment.

In addition, the company is committed to increasing female participation, especially in leadership positions, and to creating conditions so that professionals 50+, LGBTQIAPN+ and other minority groups have fair space and opportunities within the organization.



ADVANCES IN DIVERSITY IN 2024-2025

- Increased diversity in recruitment processes, with strategies to ensure equitable opportunities for historically underrepresented groups.
- Planning of the Diversity, Equity and Inclusion Program, fostering internal conversation on race, gender, sexual orientation, and disability.
- Development of the Diversity Policy and the Inclusion Committee, which will be launched in 2025 to consolidate inclusion guidelines.
- Apprenticeship Program, carried out in partnership with Sesc and Gerando Falcões Institute, offering opportunities for young people in vulnerable situations and resulting in a 50% hiring rate.
- Launch of the Diversity Census to map and diagnose the internal situation.

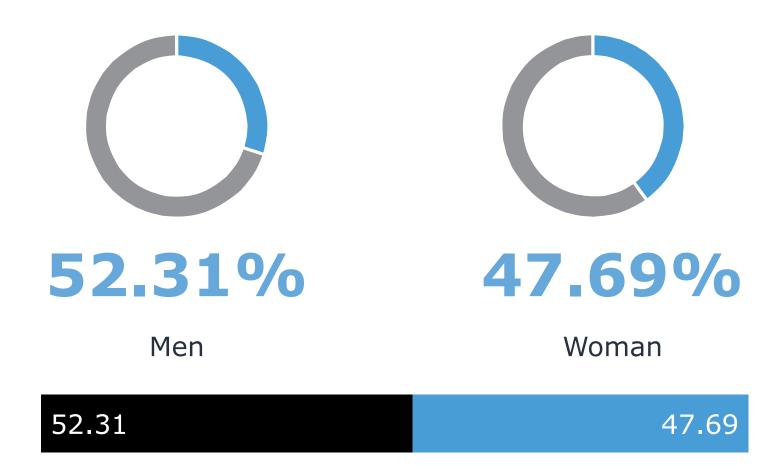
SALARY EQUALITY AND REPRESENTATION

GRI 2-21

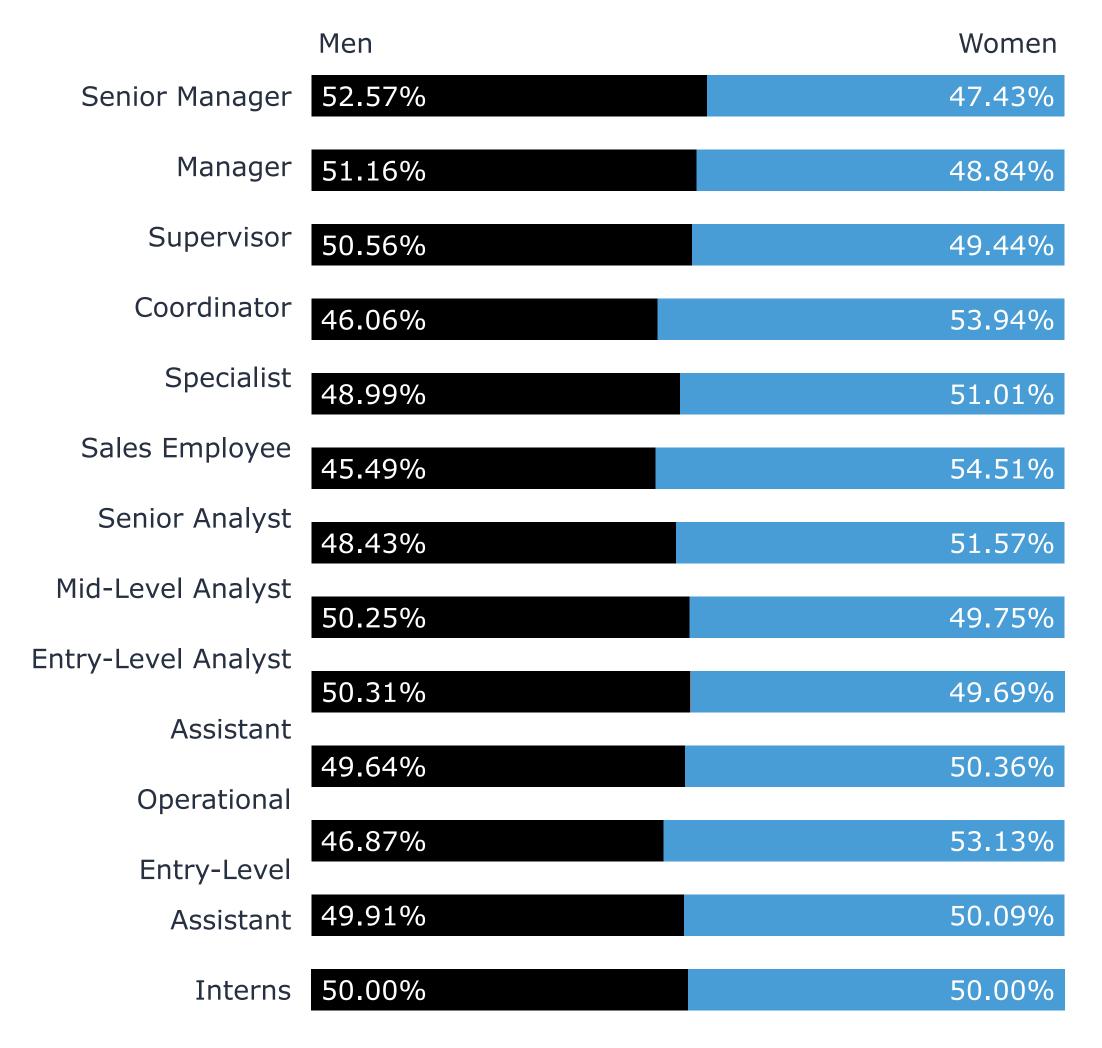
COMEXPORT has made progress in gender equality, but there are still challenges in equalizing salaries between men and women in certain positions. The Company monitors this issue closely to ensure fair and transparent practices.

SALARY RATIO FOR MEN AND WOMEN

GRI 2-21



SALARY RATIO BY SENIORITY DEMOGRAPHICS





Health and safety

GRI 3-3, 403-1, 403-8

COMEXPORT considers the health and safety of its employees to be fundamental for a safe, productive, and balanced work environment. To this end, it maintains an Occupational Health and Safety (OHS) Management System, which covers 100% of employees and third parties, ensuring compliance with regulatory standards and best practices in the sector.

In addition to internal guidelines, the company adopts Risk Management Plans (RMP), Occupational Health Medical Control Programs ("PCMSO") and carries out regular Environment, Health and Safety (EHS) inspections, reinforcing accident prevention, health promotion, and continuous risk monitoring.

Occupational safety management is structured based on risk prevention and mitigation policies, applied in an integrated manner across all units. Inspections and audits are conducted by the SESMT (Specialized Occupational Health and Safety Services) team, ensuring a safer and more monitored work environment.

MAIN HEALTH AND SAFETY MEASURES ADOPTED

- Risk Management Plan (RMP): Identification and control of operational risks.
- Occupational Health Medical Control Program (PCMSO): Regular monitoring of employees' health.
- **EHS Inspection**: Continuous assessment of working conditions.
- **Emergency Brigade**: A group trained to act in cases of fire and other critical situations.

Currently, COMEXPORT's health and safety management system does not have external audits or specific certifications, but it follows strict internal standards to ensure the integrity and well-being of employees.



Hazard identification and risk assessment

GRI 403-2, 403-9

COMEXPORT maintains strict control over occupational risks through the Risk Management Program (RMP), which records and monitors situations identified in the workplace. In 2024, one of the main incidents reported was the inappropriate use of cell phones in restricted areas, which led us to implement new signs and reinforce safety training.

The main indicators for the year were:



INDICATOR	EMPLOYEES	OUTSOURCED EMPLOYEES
Deaths Resulting from Work-Related Injuries		
Rate of Deaths Resulting from Work-Related	0	0
Injuries		
	0	0
Accidents with Severe Consequences Related to Work (excluding deaths)		
Work (excluding deaths)	1	3
Rate of Accidents with Severe Consequences		
Related to Work (excluding deaths)	80	_
Outsourced Employees Covered by System with		
External Audit/ Certification	-	120
Recorded Work-Related Accidents with		
Mandatory Reporting (including deaths)		
Total Hours Worked *	1	3

^{*} Metric considered to calculate the rates: 1,000,000 hours.

Health Monitoring and Risk Profiles

GRI 403-10

COMEXPORT continuously monitors the health of the employees, identifying risk factors and implementing preventive actions in accordance with the Occupational Health Medical Control Program (PCMSO) guidelines. This monitoring aims to minimize health impacts and promote well-being in the workplace.

In addition, the company carries out periodic medical examinations, occupational assessment, and awareness campaigns to prevent work-related diseases. In 2024, we had no occupational disease cases, which reinforces the effectiveness of the measures implemented.



MAIN HEALTH CHALLENGES IDENTIFIED

- **Diabetes**: 34% reduction compared to 2023.
- **Musculoskeletal Disorders**: 33% reduction compared to 2023.
- Cardiovascular Diseases: Small variation of 31% compared to 2023.
- **Lung Diseases**: 60% reduction compared to 2023.



Psychology and Physical Therapy:

Psychology and Physical Therapy services ensuring effective physical and mental health care.



Nutrition and Speech Therapy:

Slight variation in services, reinforcing support for employees with specific needs.



Periodic examinations for early diagnosis of health conditions.



Rehabilitation programs for employees with occupational diseases.



Continuous monitoring of the effectiveness of health and well-being initiatives

Health and well-being promotion

GRI 403-3, 403-6

COMEXPORT offers a range of medical services and preventive programs that encourage healthy habits and ensure access to essential care for its employees and their family dependents.

MAIN BENEFITS FOR HEALTH AND LIFE QUALITY



Health and Dental Plan: Fully funded by the company, guaranteeing medical appointments, exams, hospitalizations, and dental treatments at no additional cost.



Agreement with Drugstores (Vidalink): Subsidy of up to 50% on the purchase of medication, limited to R\$ 150.00 per month per employee or family dependent.



Life Insurance: Includes benefits such as the birth kit, which supports parents of newborns.



Home Office and Hybrid Work: Flexible working hours according to the needs of each area, promoting greater quality of life and operational efficiency.

COMEXPORT WELL-BEING PROGRAM

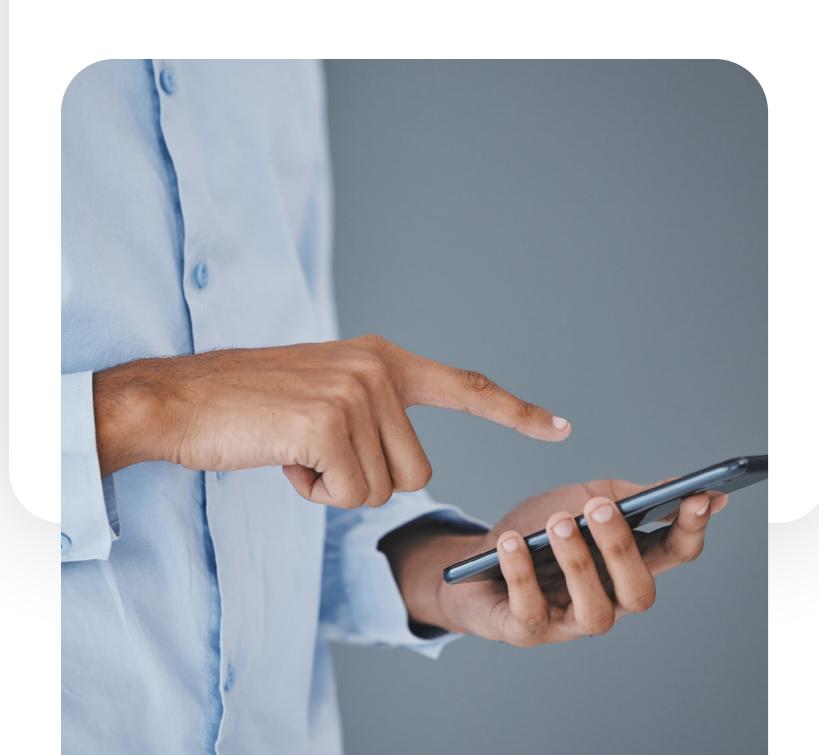
GRI 403-3, 403-6

We created the COMEXPORT Well-Being Program to promote quality of life inside and outside the workplace. The main actions include:

- **Protected Area Ambulance**: Emergency care in the workplace, ensuring immediate support in urgent cases.
- Massage Therapy: Weekly sessions to relieve stress and improve posture.
- Partnership with SESC: Easy access to cultural events and leisure activities for employees and their dependents.
- **Wellhub**: Partnership with over 10,000 gyms throughout Brazil, encouraging sports practice.
- Functional Training and Physical Conditioning: Specialized monitoring for running races and training at Parque do Povo, in São Paulo (SP), led by sports consultant Fábio Ornelas.
- **Spaces for Sports**: Volleyball and soccer courts to encourage team integration.

Employees can also use the **CUID@R App**, developed in partnership with the SulAmérica Health Plan, which offers:

- Personalized health monitoring, with a questionnaire on habits and an individual report.
- Educational content and tips on preventing diseases.
- Integration with the company's systems, facilitating access to information on benefits and payroll.



PREVENTIVE ACTIONS

Starting in 2023, the company has intensified preventive initiatives, such as vaccination campaigns, periodic check-ups and encouragement of sports. The scope of these actions can be seen in the following figures:

Preventive Action	Participating Employees
Flu Vaccination Campaign	473
Shingles (Herpes Zoster) Vaccination Campaign	15
Action with SESC for affiliation of employees and dependents	100
Eye Health Campaign	140
High Blood Pressure Prevention Campaign	150
Emotional Health Campaign	70
Medical Examination	04
Protected Area – Emergency Care with Ambulance	01
Pink October Campaign – Women's Health	376
Blue November Campaign – Men's Health	397
Volleyball Championship – Integration and Incentive to Sports	122

The significant reduction demonstrates the effectiveness of the actions implemented, reinforcing that investments in preventive health not only improve the quality of life of employees, but also ensure the financial sustainability of the Company.

As a result, in August 2024, the Health Insurance's claim rate decreased and remained below the technical limit of 75% in the following months.

COMEXPORT BEM-ESTAR

Caro colaborador,

A campanha anual de vacinação contra a gripe (H1N1) está chegando!

Fique atento aos dias el



SEXTA-FEII 9h às 16h0Sala 7 (14°



SÁBADO (9h às 12h3

Av. Dr. Car

Para participar, é nec dos dependentes qu Inscrições de 13,

CLIQUE AQUI PARA

QUEM PODE PARTIC

Colaboradores e der haverá cobrança de v o valor será de R\$ 35 pagamento (o valor p

COMO FUNCIONAL

Após o encerrament



Com o objetivo de garantir a segurança de todos, estamos implementando um **Plano de Emergências Médicas** em parceria com a empresa Medicar.

Este plano oferecerá suporte avançado com profissionais médicos, socorristas, enfermeiros, além de equipamentos, medicamentos e assistência 24 horas. O prazo de atendimento (SLA) para casos emergenciais é de até 30 minutos após a solicitação.



Designamos alguns pontos de apoio para acionar esse suporte em **casos de emergência**. Em situações de necessidade, por favor, entre em contato com os seguintes colaboradores:

Isamara Teodoro, Sidney Pereira, Ailton Pessoa, Juliana Greyce, Bruno Costa ou Dyneya Honda Recursos Humanos (11º andar)

Caroline Nascimento Silva

Secretária (12º andar)

José Aureo Guimarães de Alcântara

Facilities (14º andar)

Communication and engagement in occupational health and safety

GRI 403-4, 403-5, 403-7

COMEXPORT employs a strategic approach to ensure the safety and health of all employees, investing in clear communication, training, and continuous monitoring. These initiatives aim to mitigate risks, promote awareness and strengthen the safety culture in the workplace.

- Internal Week for the Prevention of Accidents at Work (SIPAT): Annual event with lectures, training, and activities on good practices and accident prevention.
- **Internal Communications**: In 2024, we issued 59 communications about health, well-being, and volunteering, reinforcing preventive measures and quality of life initiatives.
- Safety Signage and Training: Measures were taken after identifying risks, including awareness campaigns on the inappropriate use of cell phones in restricted areas.

Community

GRI 413-1, 413-2

COMEXPORT maintains a strong tradition of social, cultural and sports responsibility actions, promoting actions that generate an impact in the communities where it operates. We believe that economic progress must be aligned with social development, and for this reason, we reinforce our commitment to inclusion, quality of life, and social well-being.

To ensure integrity and transparency in every initiative, the company has the Social Responsibility and Sponsorship Policy, aligned with its Integrity Program. This document establishes guidelines for donations, institutional support, and sponsorships, preventing the misuse of resources and ensuring that all initiatives follow strict criteria for control and impact assessment.

Social actions prioritize partnerships with renowned institutions, working in areas such as health, education, culture, housing, food, and humanitarian assistance. In addition, all sponsored projects must meet legal requirements and prove their results.







Social projects and initiatives

COMEXPORT supports and develops several projects focused on social impact, with emphasis on initiatives in the areas of health, sports promotion, and corporate volunteering.



PARTNERSHIP WITH GRAACC: FIGHT AGAINST CHILDHOOD CANCER

Since 2007, COMEXPORT has supported the Support Group for Adolescents and Children with Cancer (GRAACC), a hospital that is a reference in treating childhood cancer. The company is a donor and sponsor of the Corrida dos Sonhos (Dream Run), a charity event in which all proceeds are used to care for and treat children and adolescents.

In 2024, we continued this partnership by sponsoring the **22nd COMEXPORT GRAACC Run & Walk**, also encouraging the participation of employees. In total, the event had **12,406 registered participants**.





SUPPORT FOR INSTITUTIONS AND SOCIAL CAMPAIGNS

In addition to the partnership with GRAACC, COMEXPORT contributed to many other social initiatives in 2024:

- **Donations to Rio Grande do Sul**: Support for victims of natural disasters and reconstruction of affected areas.
- Participation in the McHappy Day: An annual campaign that raises funds for institutions fighting childhood cancer. In 2024, this initiative benefited 3,875 patients.
- **Blood Donation Campaign**: Encouragement for employees to donate blood, promoting solidarity and engagement.
- **Asas de um Sonho Museum**: Sponsorship of cultural projects aimed at preserving the history of aviation in Brazil.



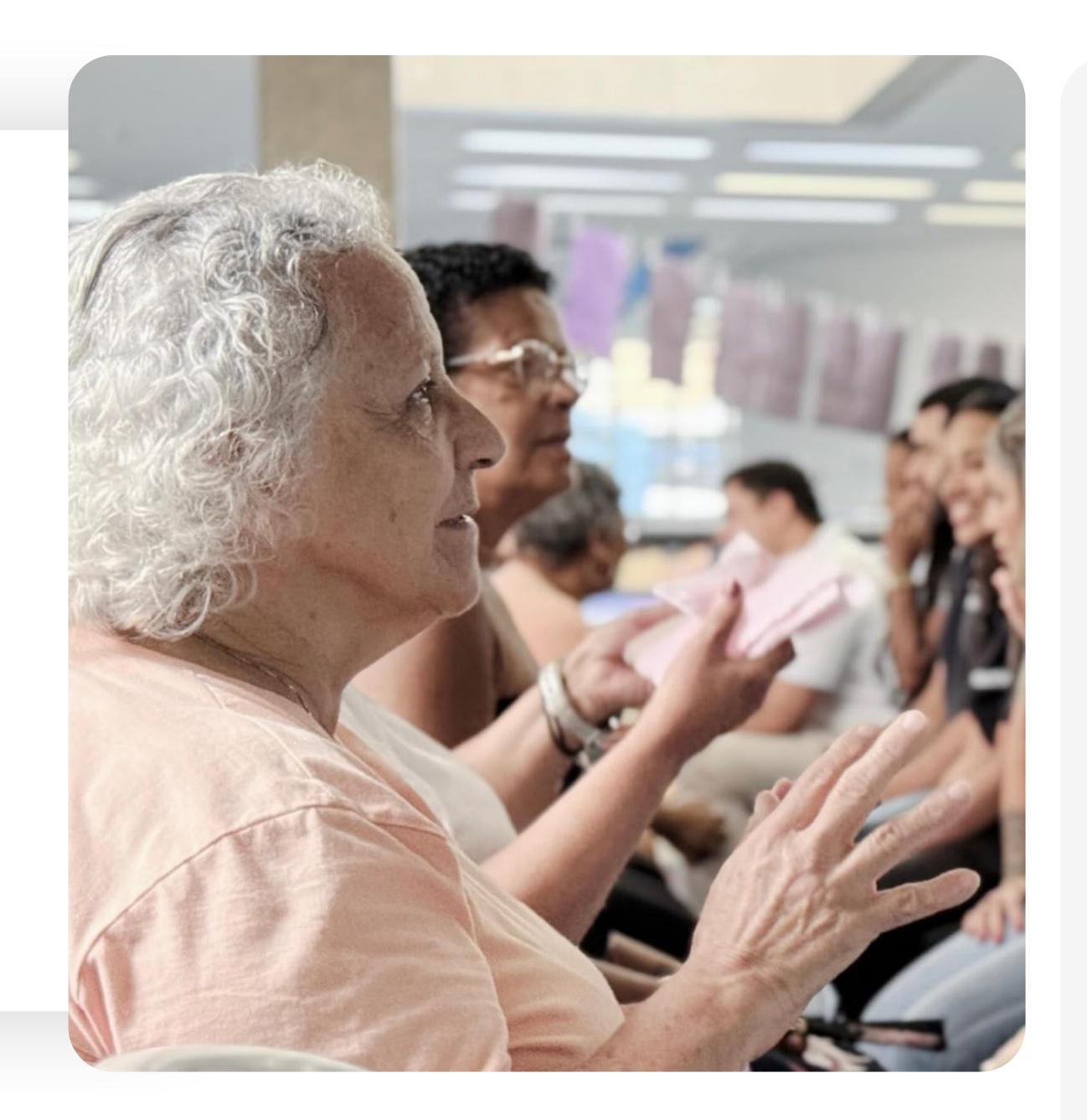
Partnership with Instituto Velho Amigo: Since 2022, support for the social inclusion of elderly people in vulnerable situations, with actions aimed at promoting healthy longevity and guaranteeing essential rights, such as autonomy, inclusion, coexistence, health, and well-being. In 2024, 3,680 people benefited.



OBRA LUMEN CERTIFICATION

A1 Commodities, in partnership with *Obra Lumen de Evangelização*, won the Lumen Certification of Social Responsibility in 2024. This action establishes a concrete connection between A1 and the activities carried out by Obra Lumen, effectively incorporating these actions into the company's Social Responsibility practices.

By receiving the Lumen Certification, A1 goes beyond a monthly contribution: it takes on a leading role, engaging in several joint actions. These include holding evangelization events, employee visits to social centers and shelters, encouraging volunteer work, and partnering in hiring people who are welcomed and reintegrated into society — initiatives that express, in practice, the company's commitment to social transformation.



Volunteering

COMEXPORT encourages its employees to participate in solidarity initiatives, promoting social engagement through the Volunteer Program.

In 2024, the Company promoted its first institutional action, with a meeting between employees and elderly people assisted by the Instituto Velho Amigo. The initiative provided moments of interaction, recreation, and sharing of experiences, strengthening ties and promoting a more welcoming environment.

VOLUNTEERING RESULTS IN 2024



Hours of Volunteer Work 3h

Number of Volunteers 19

Participants in Campaigns 19

Participants in Volunteer
Events and Trainings

19

Participants in Alignment/
Planning Meetings

The main purpose of the program is to bring employees closer to the supported institutions, raising awareness about the importance of social engagement and encouraging active participation in solidarity actions.



A manhã começou com um café especial preparado para recepcionar os convidados, um momento de integração, onde voluntários e idosos tiveram a oportunidade de se conhecer melhor em um bate-papo descontraído e cheio de histórias inspiradoras.

Em seguida, todos participaram de uma oficina manual, onde criaram juntos mandalas natalinas repletas de cores e significado. A atividade não apenas estimulou a criatividade e o trabalho em equipe, mas também fortaleceu laços e proporcionou momentos de troca e aprendizado mútuo.



A Comexport agradece imensamente a todos os colaboradores que dedicaram seu tempo e energia para tornar este evento um sucesso. Vocês fizeram a diferença na vida de muitas pessoas!

Confira as fotos dessa ação emocionante clicando aqui.

E FIQUEM ATENTOS, EM 2025 TEREMOS MAIS EDIÇÕES E NOVIDADES PARA OS VOLUNTÁRIOS DA COMEXPORT!

MARKETIN

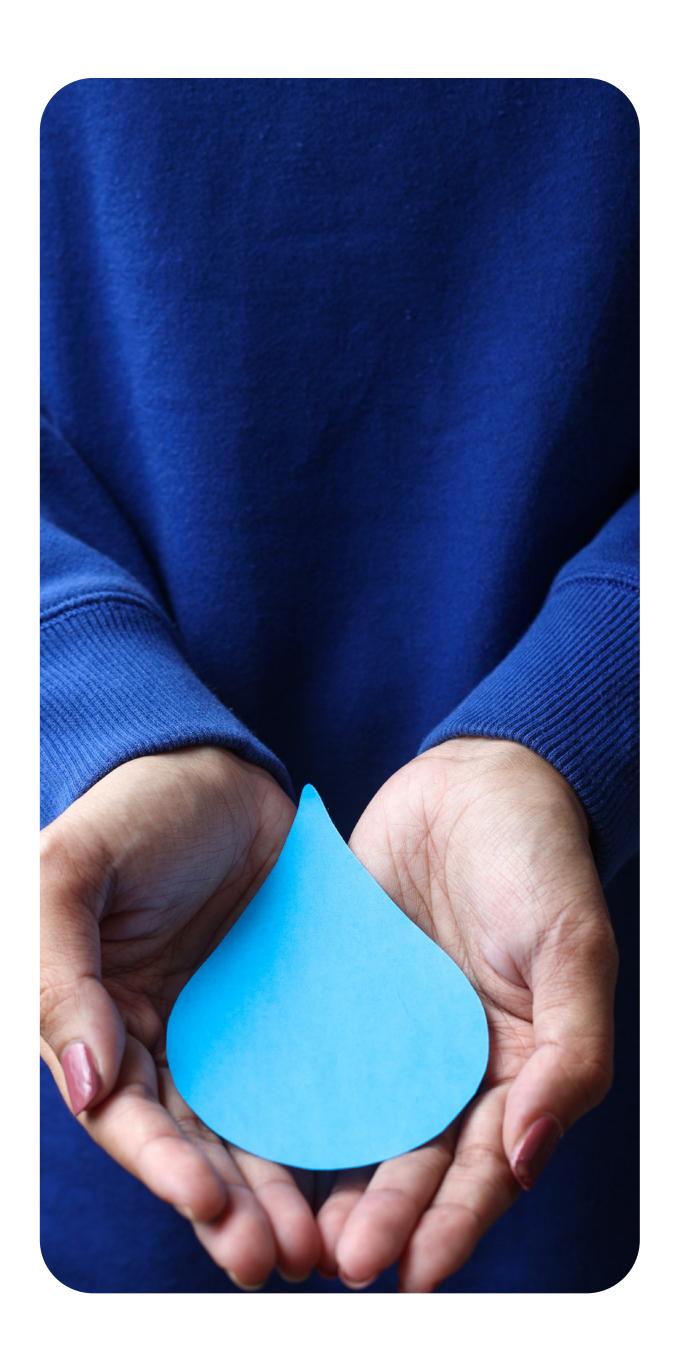






Sustainability goes beyond a commitment; it is the way we drive our business forward without compromising the future of the planet.

COMEXPORT's environmental responsibility is integrated into its ESG strategy, to reduce impacts and increase operational efficiency. To this end, we keep strict control over compliance with environmental licenses, with 15 clauses complied with and only two clauses pending. In terms of risk management, we have implemented an Emergency Response Plan (ERP) for our operational units and Distribution Centers, with protocols for incidents such as fires and chemical leaks. In addition, the trained Emergency Brigade and our partnership with AMBIPAR ensure a quick response in cases of transportation of hazardous products.



Water and effluents

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

All water used in our offices and Distribution Centers (DCs) is supplied by public utilities, such as SABESP (São Paulo), CASAN (Santa Catarina), and CESAN (Espírito Santo), ensuring a regular and safe supply for operational and administrative activities.

Consumption occurs on different fronts. In the offices, water meets basic needs, such as bathrooms, pantries, and cleaning. In the DCs, in addition to human consumption, we also use water in operational processes, such as vehicle sanitation and maintenance of external areas. In 2024, COMEXPORT collected a total of 43.82 megaliters of water, coming exclusively from the public water supply, without resorting to surface, underground or seawater sources.

To reduce dependence on public utilities, we invested in the reuse of rainwater. At the Cariacica DC (Espírito Santo), a collection system allows us to store water for irrigating green areas and cleaning yards.



Our water efficiency actions include improvements to the building infrastructure. We recently replaced conventional toilet bowls with flush tank toilets, which reduce consumption per flush.

In addition, timed taps were installed in the toilets to avoid waste.

COMEXPORT also has a monthly preventive maintenance program, with hydraulic inspections in toilets and pantries, cleaning of carpets and air conditioning ducts, in addition to maintenance of electrical panels and lighting.

Water disposal follows environmental regulations. In the offices, all sewage is treated by the public utility company, ensuring that effluents go to the public treatment network and that collected rainwater goes to storm drains.

In 2024, 100% of the water discharged came from the public water supply, ensuring compliance with current legislation and minimizing environmental impacts.



46
flush tank toilets
installed in 2024



100% of the water discharged came from the public water supply



Timed taps installed in the toilets to avoid waste



Monthly preventive maintenance program

ENERGY

GRI 302-1, 302-4

Electricity, the main source used in our offices and Distribution Centers (DCs), is supplied by local concessionaires and acquired directly from the network of the commercial buildings where we operate, following the established rates and conditions, which guarantees a continuous and reliable supply.

Power consumption and main sources

The highest consumption occurs in offices, where the air conditioning system — essential for air conditioning the environments and cooling the Data Center — leads the demand, complemented by the use of computers, monitors, printers, and internal lighting.

As of July 2024, COMEXPORT began purchasing energy on the free market for the Cariacica DC, seeking greater cost predictability and efficiency in consumption management.



The total consumption data for 2024 is detailed in the table below:

ELECTRIC POWER CONSUMPTION

GRI 302-1, 302-4



1,509 MWh

Electric Power Consumed from Renewable Sources



0 MWh

Electric Power Consumed from Non-Renewable ou Unknown Sources



116.2 MWh

Electric Power Sold (Free Market)



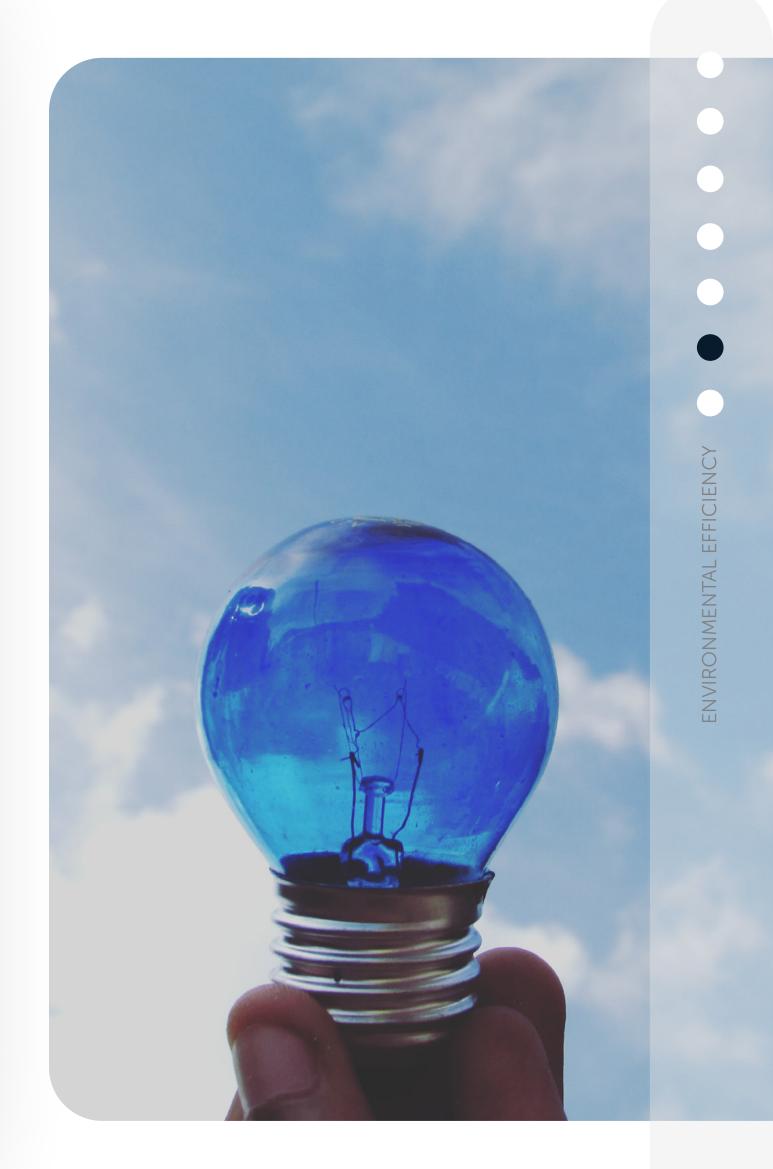
1,625.2 MWh
Total Electric Power Consumed

ACTIONS FOR ENERGY EFFICIENCY AND CONSUMPTION REDUCTION

COMEXPORT has implemented several initiatives to optimize energy use, including:

- Modernization of the Air Conditioning System: Replacement of equipment on the 12th floor, eliminating the use of R22 gas and adopting R410A, which is more energy efficient and has a lower environmental impact.
- **Efficient Lighting**: Complete renovation of office lighting systems with LED lamps, thus reducing consumption and increasing durability.
- Optimization of the Electrical Grid: Updating of switchboards in accordance with NBR 5410, which ensures safety and better use of energy resources.
- Purchase of Energy on the Free Market: Since July 2024, the energy from the Cariacica DC has been purchased on the free market, providing greater control over the origin and costs of energy consumption.

Although the DCs do not yet have a structured energy efficiency program, COMEXPORT is planning to expand these initiatives in the future.



Waste

GRI 306-1, 306-2

COMEXPORT ensures the proper disposal of materials from the operations and promotes practices following the circular economy principles.

In 2024, the Company intensified its efforts to reduce waste generation and ensure a correct disposal, strengthening its commitment to sustainability.

We also implemented actions to minimize waste generation throughout our value chain. At the Distribution Centers (DCs), COMEXPORT promotes regular Environmental Education training and maintains contracts with specialized suppliers for the transportation, treatment, and final disposal of waste, ensuring that the entire process occurs in accordance with contractual and legal obligations.

Waste management at DCs follows legal procedures, including the issuance of the Waste Transportation Manifest ("MTR") and the Waste Transfer Note ("DMR"), with proof of final disposal through Final Destination Certificates (FDCs).

In administrative offices, where organic and recyclable waste predominates, disposal is carried out by the building management. Whenever possible, disposal certificates are provided for registration. In São Paulo, collection and disposal are carried out by the company 2A Sistema Ambiental LTDA, which operates in accordance with current environmental legislation.

ENVIRONMENTAL HIGHLIGHTS



Recycled Waste: Over 28 tons of recycled paper, plastic, wood, and metal materials.



Certification: Issuance of Final Destination Certificate (FDC) by Novo Rio Transporte e Gestão de Resíduos, attesting to compliance with environmental standards.



Licensing: Operating License valid until 2025, ensuring compliance with the requirements for transportation and disposal of hazardous waste.



Offsetting: Offsetting of 5 tons of plastic through the acquisition of recycling credits with Eureciclo, in accordance with current legislation.

In administrative offices, where organic and recyclable waste predominates, disposal is carried out by the building management. Whenever possible, disposal certificates are provided for registration. In São Paulo, collection and disposal are carried out by the company 2A Sistema Ambiental LTDA, which operates in accordance with current environmental legislation.

GRI 306-3



4.8 tHazardous Waste



600.2 tNon-Hazardous Waste



605 tTotal Waste Generated

In 2024, the estimated weight of waste disposed of in offices was 384 tons. At the Suape DC, waste generation is controlled based on the proportion of occupied areas in the condominiums, using data provided by the condominiums themselves to ensure accurate monitoring. At the Cariacica DC, COMEXPORT is responsible for waste management and the information was obtained through Final Destination Certificates.

COMEXPORT has procedures to divert waste from disposal, in order to ensure that recyclable or reuse usable materials are correctly forwarded for reuse or recovery. Among the hazardous waste recycled outside the Company, we can highlight contaminated engine, transmission and lubrication oils, destined for re-refining. Non-hazardous waste is recycled, when possible, or sent to landfills, always in accordance with the best environmental and regulatory practices.

Kalium Chemical, the Itajaí unit and the Cariacica DC have Solid Waste Management Plans (SWMPs), which establish guidelines for the responsible management of waste, from segregation to final disposal.

This Plan promotes the reduction of waste volume, encourages recycling and minimizes environmental impacts, and is essential for environmental licensing processes when necessary.

GRI 306-4



0.7 tHazardous
Waste Recycled



97.1 tNon-Hazardous
Waste Recycled



97.8 t
Total Diverted from Disposal

GRI 306-5



4.1 tHazardous Waste
Directed to Landfills



503.1 tNon-Hazardous Waste
Directed to Landfills



Total Waste
Directed to Disposal



Greenhouse gas emissions

COMEXPORT is committed to managing greenhouse gas (GHG) emissions, adopting measures to quantify, reduce and offset the environmental impact. As part of this strategy, the Company prepared its first GHG Inventory, comprising Scopes 1 and 2.

MAIN EMISSION SOURCES (SCOPES 1 AND 2)

Emissions are associated with various operational and administrative activities, with emphasis on:

Scope 1 – Direct Emissions:

- Fuels used in the company's vehicles (ethanol and gasoline).
- Diesel-powered generators (used only in common areas of condominiums).
- Forklifts and paint booth burners.
- Refrigeration and air conditioning equipment (use of R-410A and Freon R22 gases).
- Fire extinguishers containing CO₂ and HFCs.
- Use of lubricating oils, greases, and industrial stoves.

Scope 2 – Indirect Emissions:

• Electric power consumption in offices and Distribution Centers (DCs).

ENVIRONMENTAL EFFICIENCY

Greenhouse Gas (GHG) Emissions Inventory

GRI 305-1, 305-2

In 2024, COMEXPORT prepared its first GHG emissions inventory, accounting for Scope 1 and Scope 2 emissions, in addition to biogenic CO₂ emissions, as shown.



TOTAL GHG EMISSIONS

CATEGORY

CO₂E EMISSIONS (T)

Scope 1

Stationary	combustion /	14.65
Stationary	Combastion	TTIU

Mobile combustion **61.96**

Fugitive emissions **5.28**

Waste (solid + effluents) 4.47

SCOPE 1 SUBTOTAL 86.36

Biogenic CO₂ emissions **38.10**

Scope 2

Acquisition of electricity 100.99

SCOPE 2 SUBTOTAL 100.99

Biogenic CO₂ emissions 1.72



187.35 t

Total (without biogenic CO₂)

39.82 tTotal Biogenic CO₂

EMISSIONS REDUCTION AND OFFSETTING

Reinforcing our commitment to sustainability and climate change mitigation, we have made significant progress in our environmental management strategy by offsetting 100% of our greenhouse gas (GHG) emissions. The main actions include:



Amigos da Mata"
(Forest Friends)
Program –
Reforestation and
Carbon Offsetting

Planting of 1,000 native

trees in a Permanent
Preservation Area (PPA),
in partnership with the
Refloresta Institute.

Diversification of planted species, with **more than**70 different tree species, some threatened with extinction, contributing to the recovery of biodiversity.



Carbon Cashback – C6 Bank

Contract with C6 Bank to obtain **carbon credits** from exchange transactions completed from January to April 2024.

This initiative guaranteed the equivalent of **50 tons**of **CO₂** in verified emission reduction, supporting the REDD+ Manoa Project, validated by Verra.



CO₂ Offsetting in Vehicle Fleet – Localiza Company

In partnership with Localiza,
COMEXPORT offset 5% of the
CO₂ emissions from its vehicle fleet in 2024.

Contracts	31
Mileage (km)	19,819
Unneutralized Emissions (CO2 kg)	556
Neutralized Emissions (CO2 kg)	29
Total Emissions (CO2 kg)	585



Cooling System Optimization

Replacement of old equipment that used Freon R22 gas with R-410A gas, which includes greater energy efficiency, elimination of the use of CFCs (substances that are harmful to the ozone layer) and reduction of the environmental impact of refrigerant gases, contributing to the mitigation of climate change.

To be eligible, it is necessary to accumulate US\$ 25 million to US\$100 million in financial transactions made by C6 Bank during the campaign period.



In partnership with the CO2 Créditos de Carbono company, we offset 128 tCO2e by supporting the clean and renewable energy project of the Rondinha Small **Hydropower Plant** (SHP), located on the Chapecó River, in the Uruguay River Basin, in the city of Passos Maia (SC). The Rondinha SHP operates based on the natural course of the river, minimizing the flooded area and, therefore, the environmental impacts.



CARBON NEUTRAL SEAL

In recognition of this initiative, we have been awarded the **Carbon Neutral Seal**, issued by the CO₂

Créditos de Carbono company, certifying that all of our emissions have been duly offset. This milestone reinforces our commitment to responsible business practices aligned with the transition to a low-carbon economy.



The overall balance for 2024 for Comexport is Carbon Neutral

CO2e Emissions	187.44 t		
CO2biog Emissions	39.82 t	→	Neutral emissions! No need to offset
Coe reduction	17.90 t	→	Ethanol consumption in vehicles replacing gasoline
Co2e offset	187.44 t	→	Carbon Credits and Forest Restoration Project

Overall Balance:
Emission - Offset

Carbon Neutral

TRANSITION TO THE LOW-CARBON MARKET

GRI 3-3

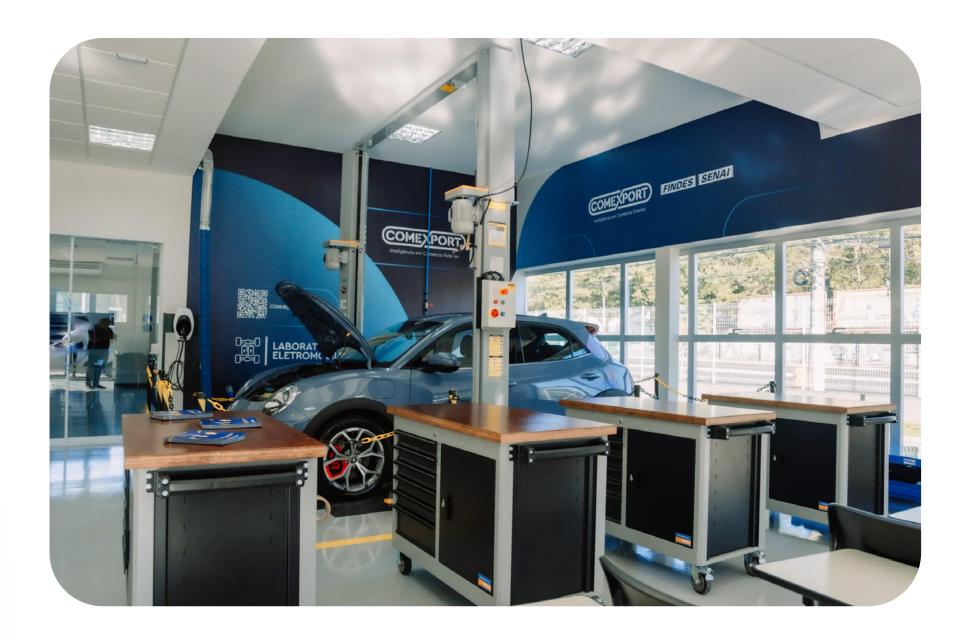
COMEXPORT invests in services to promote sustainable mobility and innovation in the automotive sector. The main initiatives include:

ELECTRIC VEHICLES LABORATORY

In partnership with SENAI Vitória, COMEXPORT invested **R\$ 1.4** million in the creation of the first laboratory specialized in electric vehicles in the State of Espírito Santo. This initiative enables:

- Training students to work in the electric vehicle sector.
- Research and development of technologies to reduce emissions in the automotive sector.

COMEXPORT has also aligned itself with the Green Mobility and Innovation Program (MOVER), of the Federal Government, which encourages the adoption of clean technologies in the automotive sector.



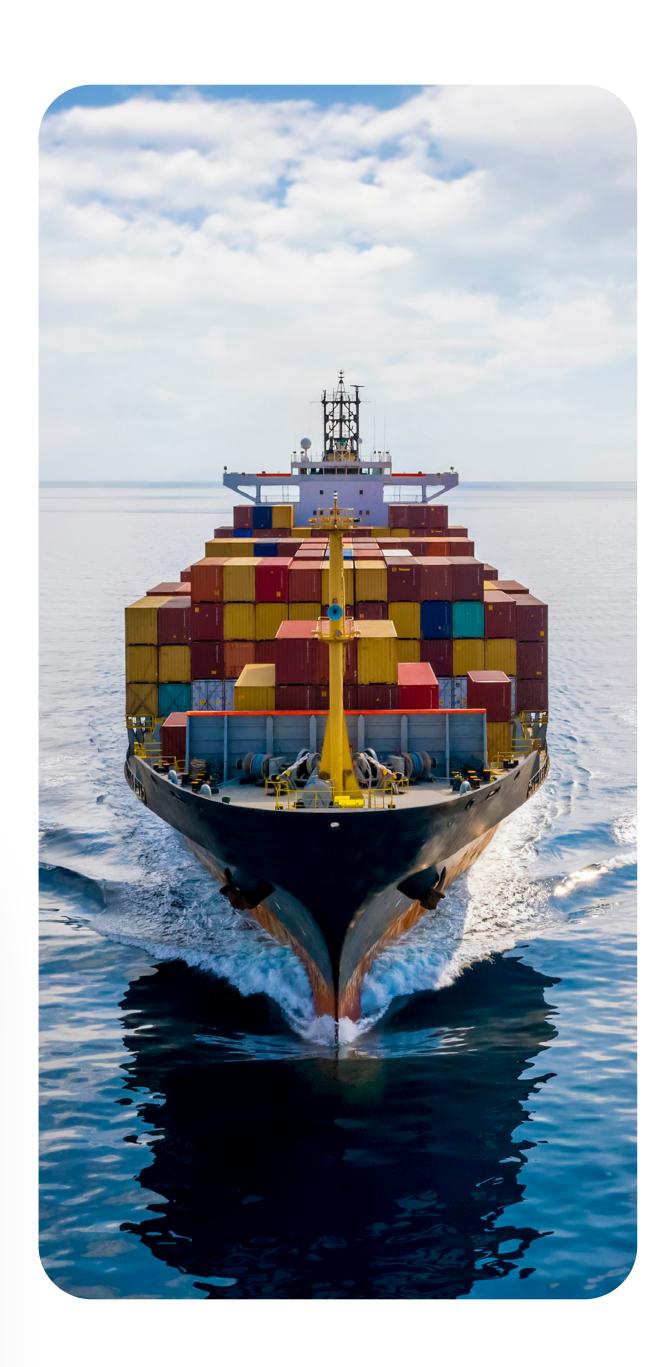


Vision fot the future

Over the last 51 years, COMEXPORT has built a journey based on transparency, operational excellence, and innovation, driving changes in the global logistics chain. More than just growing, we seek to evolve with quality and robustness, strengthening reliable relationships with customers and suppliers who trust in us. This foundation allows us to open new frontiers, expand our presence and consolidate our competitiveness for the coming years.

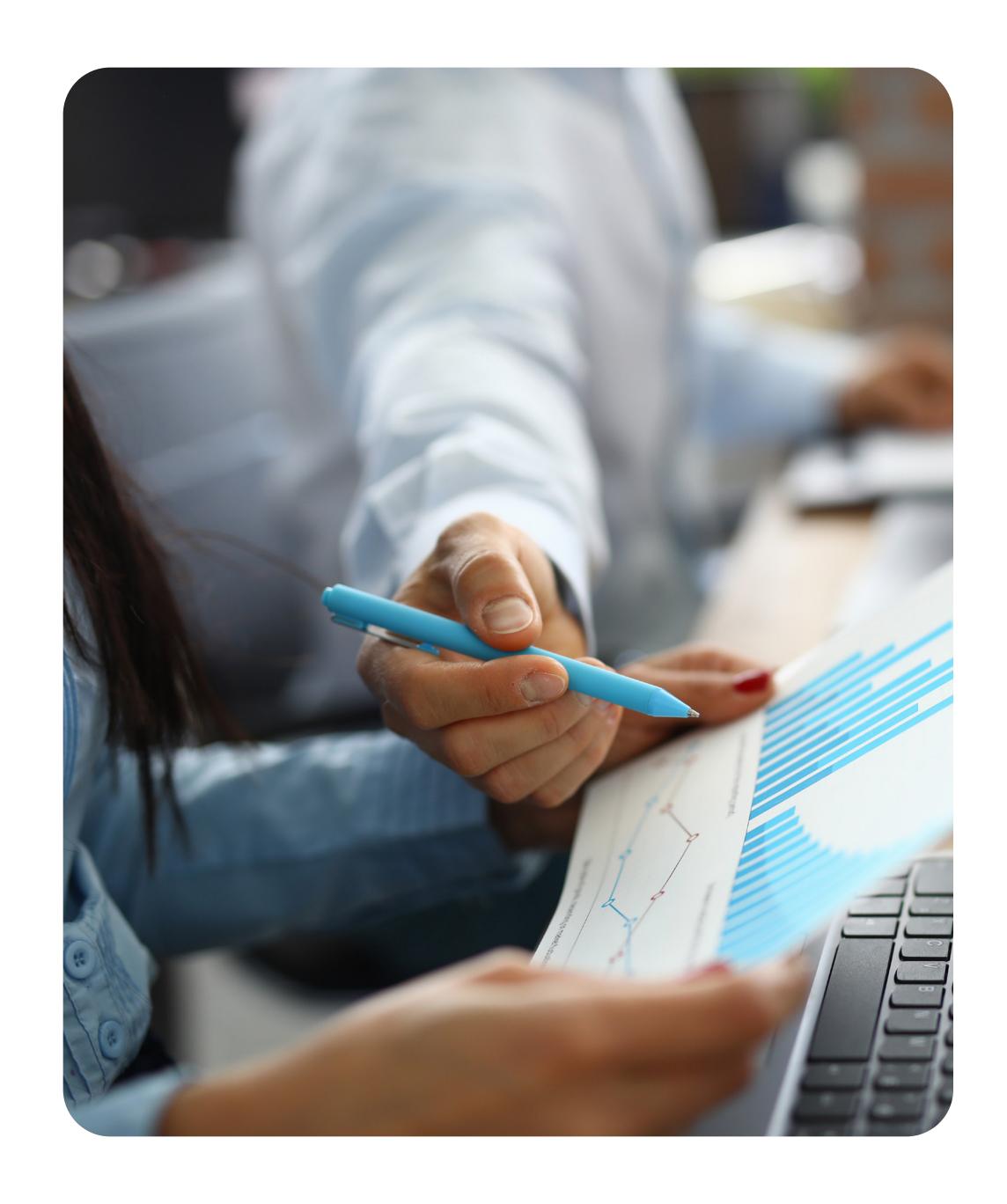
We are strengthening our operations in strategic sectors, directing investments towards new fronts of growth and modernization of processes.

We reinvent ourselves at every step, turning challenges into paths to new opportunities. With strategic vision and long-term commitment, we continue to expand operations, diversify businesses and consolidate our leadership. We are ready to write the next chapters of this story.



Innovation, which is part of our DNA, continues to be the central pillar that drives predictability, efficiency, and traceability at each stage of our operations.

Sustainability has become increasingly relevant in our strategy, guiding the strengthening of governance and the implementation of responsible practices throughout the value chain. We know that there is still a long way to go and we will not be satisfied with just following trends: we aim to contribute to more sustainable foreign trade and consolidate COMEXPORT as a leader of the transformations that will shape the future of the sector.



GRI content

GRI	INDICATOR DESCRIPTION	PAGE/COMMENTS
		Companies that are part of the COMEXPORT Group:
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		concerning the health and safety impacts of products and services Substantiated complaints relating to violation of privacy and loss of cus-	

CREDITS

Overall Coordination

ESG and Sustainability Department - COMEXPORT

Information Collection

COMEXPORT

We would like to thank all the employees involved in the preparation of 2024 Sustainability Report.

GRI Consulting and Writing

Nexus Consultoria em Sustentabilidade

Design and Layout

Nexus Consultoria em Sustentabilidade

Photos By

COMEXPORT Image Bank Shutterstock



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