

Integrated Annual Report 2025



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Interactive
summary



About the Integrated Annual Report

GRI 2-2, 2-3, 2-5

This report provides information on SIMPAR holding's performance in terms of its business development and its contribution in light of the challenges and opportunities in 2025.

This is the sixth consecutive year in which we have published the Integrated Annual Report as **SIMPAR**. With transparency, we demonstrate how our management model, which is based on business independence and the perpetuation of a strong corporate culture, contributes to sustainable development and provides companies with the structural, financial, and managerial resources they need to execute the strategic plan defined by the Board of Directors with quality, efficiency, productivity, and innovation.

In this edition, we have strengthened our role as a holding company in the management and allocation of capital, focusing on consistent returns and our commitment to creating value, with a particular emphasis on aligning our strategies with operational, financial, environmental, social, and governance efficiency.



WE VALUE YOUR ENGAGEMENT

Comments, suggestions, and questions are always welcome and may be sent to: sustentabilidade@SIMPAR.com.br and ri@SIMPAR.com.br.

The information contained in this document covers the period from January 1 to December 31, 2025. The data presented pertains specifically to the holding company; however, an overview of the companies that make the **SIMPAR Group** up (**JSL, MOVIDA, VAMOS, AUTOMOB, CS Infra, CS Brasil, Ciclus Ambiental, and Banco BBC Digital**) is also provided.

The content of this Report was reviewed by the Sustainability Committee, an advisory body to the Board of Directors, and subsequently reviewed by the Board of Directors as part of its governance responsibilities. In addition, its indicators, without any exclusions, underwent limited assurance by UHY BENDORAYTES &

CIA. - INDEPENDENT AUDITORS, and its GHG emissions inventory underwent limited assurance by the Vanzolini Foundation.

The contents of the "Appendices" and "GRI and SASB Summaries" sections, which can be found at the end of this document, present the **SIMPAR Group's** consolidated data. Quantitative performance indicators for each company, however, should be consulted individually in their respective reports — **JSL, MOVIDA, and VAMOS**—or in the indicator reports—**AUTOMOB, CS Brasil, Ciclus Ambiental, and Banco BBC Digital**. This information is aligned with the goals and materiality of each business, ensuring transparency and consistency with their sustainability commitments.

Frameworks and standards referenced in this Report:

- International Financial Reporting Standards (IFRS) (with no omission of mandatory disclosures or elements of the Integrated Report);
- CDP Disclosure Insight Action;
- Task Force on Climate-related Financial Disclosures (TCFD);
- CPC 09 — Integrated Reporting standards and guidelines, aligned with the Basic Integrated Reporting Conceptual Framework developed by the International Integrated Reporting Council (IIRC);
- Global Reporting Initiative (GRI) 2021 Standards (compliance with the indicators);
- Sustainability Accounting Standards Board (SASB), transportation sector;
- Value Reporting Foundation (VRF);
- United Nations (UN) Sustainable Development Goals (SDGs) and Global Compact Principles.

Reading Guide

Indicators

GRI 2-22; SASB FN-AC-330a.1

Interactivity



External links



For a better view, access this report in Acrobat Reader.

Message from Management

GRI 2-22

We are grateful for the customers' trust in our services, as well as for the support of the Board of Directors, suppliers, investors, and the more than 56,000 employees who carry out our strategy on a daily basis. We also recognize the role of each of the Group's companies—**JSL, MOVIDA, VAMOS, AUTOMOB, CS Infra, CS Brasil, Ciclus Ambiental, and Banco BBC Digital**—in consistently building our results.

As a holding company, we work closely with all Group companies. We actively participate in the design, development, and ongoing transformation of our businesses, ensuring the implementation of strategic plans, always guided by our culture and non-negotiable Governance principles.

We are driven by a set of Values and a unique Management Model, which are embodied by our people. It is through this work that we have consolidated our position as one of the largest

business groups in the country, with companies that are leaders in their markets and operate in key sectors contribute to Brazil's development.

In 2025, we made progress in strengthening our Culture of integrity by rolling out the Whistleblower Channel across all Group companies. We also enhanced the operation of the **Transparency Hotline**, a channel dedicated to addressing internal and external inquiries regarding policies, rules, and values.

We are making progress in increasing the number of women in leadership positions at the holding level and invested in the continuous development of Our People through the **SIMPAR University**. At the entry level, the **Development Programs** for analysts and assistants stand out. Across all **SIMPAR Group** companies, more than 300 leaders further developed their skills in 2025 through Programs conducted with renowned institutions such as Insper.

“Our companies operate in key sectors of the economy with companies that hold leading or prominent positions, offering a wide range of solutions in essential services.”





+300 leaders
trained at
renowned institutions.



+R\$5.7 million
invested in social initiatives
by the Group.



-15%
emissions
intensity reduction
target by 2030.

Another highlight of the year on the People agenda was **the climate survey, which recorded a 78% satisfaction rate at the holding level, and 80% across the Group**. With a focus on social issues, in 2025, the Group's companies made investments totaling R\$5.727 million to social investments.

To achieve our goal of reducing emissions intensity by 15% by 2030, we support Group companies in their transition to renewable energy sources, such as biomethane and ethanol, in addition to investing in improvements to overall operational efficiency.

The year 2025 marks the current phase of our long-term strategic plan. Following a period of accelerated growth, we are now prioritizing extracting value from the foundations we have built. We reinforced our capital allocation discipline, with a lower volume of net investments and a focus on profitability and creating sustainable value. Reinforcing our commitment to governance and transparency, we highlight the monetization of **Ciclus Rio**, which was carried out in line with our strategic plan and with a focus on value creation. The company was originally acquired from the holding company of **SIMPAR's** controlling family, in a process duly approved by minority

shareholders, which demonstrates the strength of our governance mechanisms. In four years, we completed the development cycle, resulting in the monetization of this investment with significant value creation. This move also helps demonstrate to the market the value of the assets within the **SIMPAR** ecosystem—both listed and unlisted assets, the value of which is often not yet fully recognized by the market. At the same time, we continue to strengthen our capital structure through fundraising efforts in Brazil and abroad during the period, which reinforce our consistent ability to access the financial market.

In 2026, our strategic planning is guided by the following pillars: reduced capital requirements, ongoing discipline in cutting costs and expenses, appropriate pricing, operational efficiency, and maximization of asset utilization. This trend has been reflected, both in consolidated **SIMPAR** and its companies, in lower leverage, higher cash generation, and improved levels of return on invested capital. In 2025, we marked 11 consecutive years as signatories, together with our companies, to the UN Global Compact. We thus reaffirm our commitment to the international principles related to human

rights, labor relations, environmental protection, and the fight against corruption. We follow the guidelines of the Declaration on Fundamental Principles and Rights at Work of the International Labour Organization (ILO) and the UN Universal Declaration of Human Rights.

We recognize and respect the right to life, freedom of expression, and security, and we reject any form of discrimination.

We once again thank our Customers, suppliers, investors, Board of Directors, and People, and everyone who shared challenges and achievements with us and who now moves forward into a new cycle of major accomplishments.

Enjoy your reading!

Fernando Antonio Simões
SIMPAR's Chief Executive Officer

Adalberto Calil
Chair of the Board of Directors

2025 highlights

Corporate Governance, ethics and transparency



Expansion of the
Transparency Line



Consolidation of the
Whistleblowing Channel.

R\$ 5.727 million

invested in social
initiatives by the companies.

People development

1,417 hours

of training at the holding company.

78%

satisfaction rate in the Climate Survey.

50.4%

of total procurement spending
allocated to local suppliers.

Climate change

ICO2 B3 – B3 Carbon Efficiency Index

The holding company's first year on the index.

CDP (the former Carbon Disclosure Project)

We have improved our rating and achieved an
A- score.

Sustainability-Linked Bond (SLB)

The Group's emissions intensity rate in 2025 was
25.96 tCO₂e/Net Revenue (R\$ MM), meeting the
target set in the SLB and remaining well below
the defined upper limit.



2025 highlights — Group Companies



- Change in the CAPEX strategy, with a shift toward prioritizing asset leasing over direct acquisition.
- Operational reorganization with the creation of **INTRALOG**, the largest warehousing and intralogistics company in Brazil.
- Free cash flow of R\$392 million.



- Record ROIC (16.6%, or 5.8 percentage points above the cost of debt).
- Addition of 676,000 new customers and a 0.3 percentage point increase in market share.
- Progress in pricing, with a 13% increase in the average RAC price and the GTF yield reaching 3.5% (+0.2 p.p. y/y).



- +85% in net revenue from pre-owned vehicles (a record R\$ 1.3 billion and performance 4x above the market average).
- A 3 percentage point improvement in fleet utilization (87%).
- Revenue from leasing services reaches R\$ 4.1 billion in 2025 (+12% compared to 2024).



- Modernization of the dealership network, with 92% of the 197 dealerships renovated over the past 2.5 years.
- Initial gains in productivity and sales per dealership of 32 new cars per dealership (+5% year-over-year), 21 pre-owned light vehicles per dealership (+21%), and an increase in the used-to-new sales ratio to 0.7x (+17% year-over-year).



- Concessions: Maturation of **CS Portos** and **CS Grãos do Piauí** and addition of **CS Rodovias Mercosul**, **CS Rodovias Rota da Integração**, and **CS Mobi Leste SP**.
- R\$ 283 million in Net Service Revenue (+45% compared to 2024).
- Ebitda of R\$ 62 million (+89% from 2024).



- Expansion of the contract portfolio, with more than R\$ 60 million in future revenue.
- Cash flow: 44% year-over-year growth in 2025.
- Operational gains and cost efficiency.



- Monetization of **Ciclus Rio** for a total amount of R\$ 1.8 billion (enterprise value).
- New landfill site (**Ciclus Centroeste**), with operations expected to begin in 2026.



- Credit portfolio of R\$ 2.2 billion (+17% from 2024).
- Default rate below market average.
- Highest Financial Intermediation Revenue in history (R\$ 397 million).

SIMPAR

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We are SIMPAR

GRI 2-1, 2-6

We are SIMPAR S.A., an active holding company responsible for generating an ecosystem of eight independent companies that operate, under a unique management model, in the logistics, mobility, solid waste management, infrastructure, vehicle dealership, and financial services sectors.

We are listed on the Novo Mercado segment of B3 – Brasil, Bolsa, Balcão, with 35.52% free float. We control four publicly traded companies — **JSL, MOVIDA, VAMOS and AUTOMOB** — and four privately held companies — **CS Infra, CS Brasil, Ciclus, and BBC Digital**. We have operations throughout Brazil and in international markets, including Argentina, Bolivia, Chile, Paraguay, Peru, Uruguay, South Africa, Ghana, Mexico, and Portugal. The company's headquarters are located in the state of São Paulo.

We work closely with our companies and, together with the Board of Directors, help design business plans and ensure they have the necessary resources —structural, financial, and

managerial—to efficiently execute what has been agreed upon, adhering to non-negotiable governance principles and, above all, guided by a set of values that fosters a strong culture and a high-performance management model.

With a Unique Management Model and non-negotiable ESG principles, we have more than 360,000 highly liquid operating assets and over 56,000 employees united by a shared culture and values.



We are agile in decision-making, in identifying opportunities, and in making course corrections whenever needed. This is the **SIMPAR** way of being and doing.

The CUSTOMER at the center of everything in every business. PEOPLE who are skilled . SIMPLICITY to keep focus on what truly matters. An OWNERSHIP MINDSET to ensure high standards in execution and respect for resources. SUSTAINABILITY through practices that are economically viable, environmentally responsible, and socially equitable. PROFIT, without which it would not be possible to create positive impact for our companies, Customers, Our People, shareholders, investors, and society as a whole.

This is **SIMPAR**.



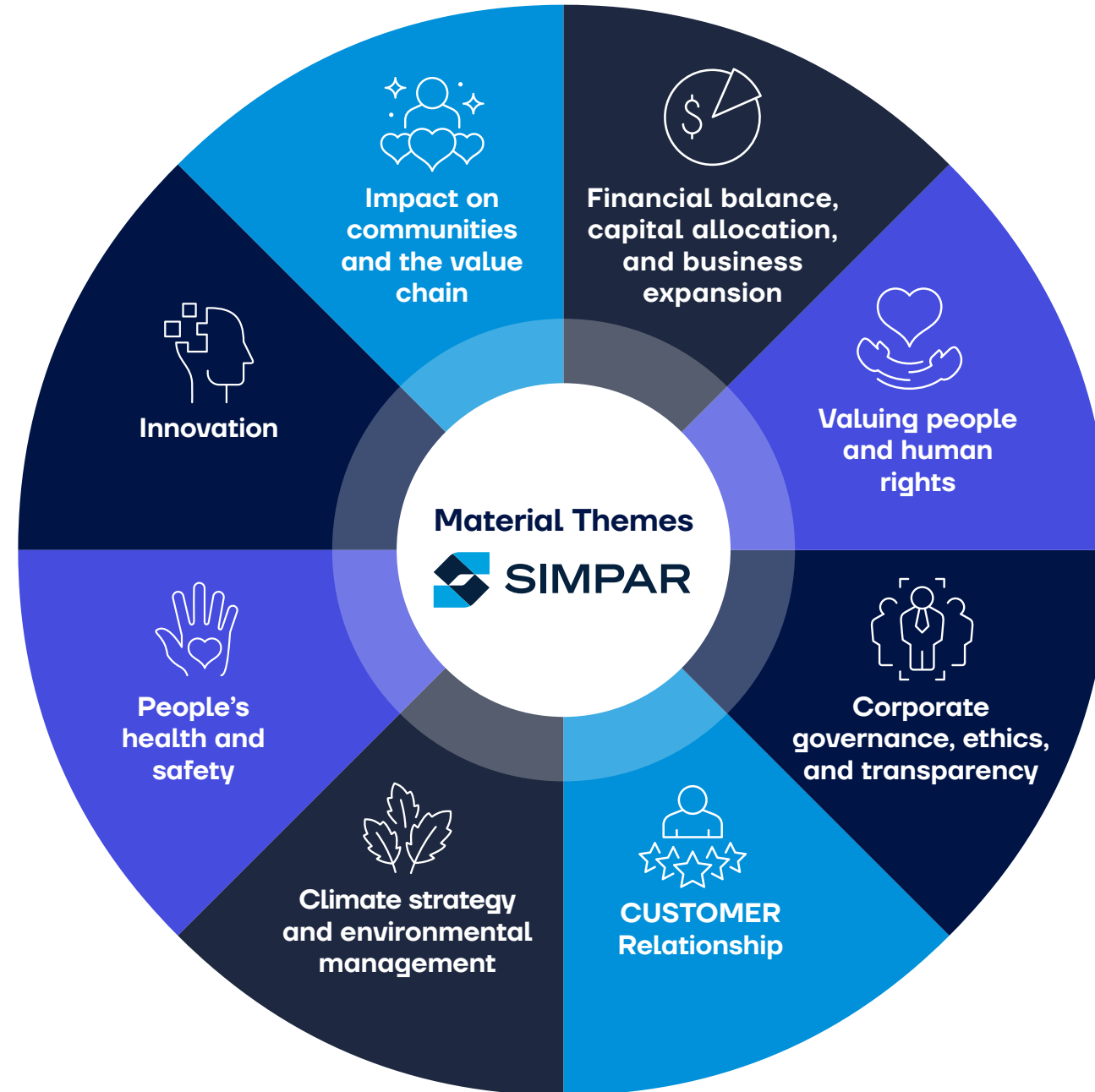
Materiality

GRI 2-29, 3-1, 3-2

SIMPAR's materiality assessment process is conducted using methodologies aligned with the principles and guidelines of the Global Reporting Initiative (GRI) and the Integrated Reporting Framework, with the current version established in 2022.

Stakeholder mapping is conducted every two years, or as changes in our businesses occur. Current materiality includes eight topics analyzed and validated by the Sustainability Committee.

In 2025, we will lead the process of establishing a new materiality framework, in accordance with IFRS S1 and IFRS S2, with approval expected to be finalized in 2026. Accordingly, **SIMPAR's** new materiality framework is expected to be presented in the next Annual Sustainability Report.



Impact study

GRI 3-3

Disclosures	Impacts	Impacted stakeholders	SDG
Climate strategy and environmental management			
GRI 3: Material Topics 2021 GRI 101: Biodiversity 2024 GRI 302: Energy 2016 GRI 303: Water and Effluents 2018 GRI 305: Emissions 2016 GRI 306: Waste 2020 SASB: Greenhouse Gas Emissions and Air Quality (TR-RO and TR-AF)	In the context of this topic, the disclosure of emissions results has generated actual positive impacts on reputation and customer relationships, although it may potentially have adverse impacts on corporate image and public perception. The adoption of public emissions and energy transition commitments tends to strengthen competitive positioning while enhanced management of waste, energy, and water resources supports value creation. Green financing already represents a tangible positive outcome, and climate change mitigation and adaptation plans contribute to business resilience. Likewise, investments in low-emissions infrastructure and technologies, as well as engagement in public mobility policies, may result in potential positive impacts.	Customers The Company Investors and financiers Environment Civil society and surrounding communities	
Valuing people and human rights			
GRI 3: Material Topics 2021 GRI 202: Market Presence 2016 GRI 401: Employment 2016 GRI 404: Training and Education 2016 GRI 405: Diversity and Equal Opportunities 2016 GRI 407: Freedom of Association and Collective Bargaining 2016 SASB: Management of investments in environmental, social, and governance factors (FN-AC) SASB: Activity Metrics (TR-RO)	The shortage of professionals, particularly drivers, and low retention are identified as actual negative impacts that affect operations, resulting in higher costs and the loss of critical knowledge. The Group also recognizes that its extensive supplier base may pose environmental and social risks, including inadequate labor practices or human rights violations, and therefore establishes compliance criteria and guidelines for the qualification and monitoring. Conversely, strengthening intellectual capital and implementing structured training and capacity-building Programs generate measurable positive impacts on management capacity, operational efficiency, and competitiveness by aligning management, leadership, and teams. The promotion of diversity and equity may result in positive impacts on engagement and productivity while initiatives such as apprenticeship Programs and the hiring of people with disabilities expand opportunities and may generate potential positive impacts in terms of social inclusion, reinforcing the Company's institutional reputation among civil society and decision-makers.	Employees The Company Investors and financiers Civil Society Suppliers	

Disclosures	Impacts	Impacted stakeholders	SDG
People's health and safety			
GRI 3: Material Topics 2021 GRI 403: Occupational Health and Safety 2018	SIMPAR invests in occupational health, ergonomics, and safety programs, with a special focus on truck drivers—a group considered essential and vulnerable within the Group's ecosystem—which aim to generate direct benefits for the Company and its teams, as well as preventing potential negative impacts such as workplace accidents, absences, and associated costs, which may arise due to the operational nature of the Group's businesses—which involve heavy-duty vehicle operation, maintenance activities, materials logistics, and industrial and infrastructure operations. Furthermore, the continuous improvement of these policies reinforces regulatory compliance and builds trust among customers, civil society, and decision-makers, thereby sustaining the Group's institutional reputation. Health and safety initiatives generate well-established positive impacts by strengthening risk management and promoting employee well-being, and they contribute to greater engagement, productivity, and alignment among leaders and managers.	Employees The Company	
Impact on communities and the value chain			
GRI 3: Material Topics 2021 GRI 203: Indirect Economic Impacts 2016 GRI 204: Procurement Practices 2016 GRI 308: Supplier Environmental Assessment 2016 GRI 408: Child Labor 2016 GRI 409: Forced or Compulsory Labor 2016 GRI 410: Security Practices 2016 GRI 411: Rights of Indigenous Peoples 2016 GRI 413: Local Communities 2016 GRI 414: Supplier Social Assessment 2016	The use of local suppliers, which creates jobs and generates income, combined with private social investment directed toward community projects, are the main tangible positive impacts associated with this issue. Potential risks related to human rights—especially in situations such as child or sexual exploitation within the value chain—can compromise the Company's image and public perception. These risks are mitigated through business partners' compliance with environmental and social obligations, which helps strengthen the Company's reputation and its relationship with the community.	Communities Company Suppliers and partners Julio Simões Institute Customers Government Civil society	
Corporate Governance, ethics, and transparency			
GRI 3: Material Topics 2021 GRI 205: Anti-corruption 2016 GRI 206: Anti-Competitive Behavior 2016 GRI 402: Labor Relations 2016 GRI 406: Non-Discrimination 2016 GRI 408: Child Labor 2016 GRI 409: Forced or Compulsory Labor 2016 GRI 418: Customer Privacy 2016	The strengthening of internal controls, the ethical culture, and the quality of oversight exercised by senior management and executives, as well as supplier management, are positive impacts associated with the Compliance Program. The Company's enhanced governance, operational efficiency, and risk mitigation capabilities represent potential impacts associated with the continuous improvement of controls and processes. On the other hand, weaknesses in the relationship with government authorities are identified as a real negative impact, with repercussions on institutional relations and legal certainty. There is also a potential impact associated with data breaches, which can undermine customer trust, lead to legal and regulatory implications, and affect the Company's reputation among the general public and decision-makers.	Employees Company Suppliers and partners Investors and financiers Government	

Disclosures	Impacts	Impacted stakeholders	SDG
Customer relationships GRI 3: Material Topics 2021 GRI 416: Consumer Health and Safety 2016 GRI 417: Marketing and Labeling 2016	In customer relationships, actual positive impacts are observed in connection with sales growth, acquisitions, and revenue, with direct impacts on the Company's financial sustainability and on the decision-making capacity of senior management and governance bodies. There are also potential positive impacts in relation to the expansion of new businesses, with the potential to expand markets, diversify revenues, and generate internal opportunities. The consolidation of the customer base generates positive impacts on operational efficiency and the predictability of results. In addition, solid and transparent relationships may generate potential reputational impacts, increasing trust among civil society and decision-makers while reducing regulatory exposure.	Customers Employees Company Investors and financiers	
Innovation GRI 3: Material Topics 2021	Potential positive impacts are related to the generation of competitive advantage, the development of new businesses, and the optimization of revenue and costs, strengthening the Company's strategic positioning and supporting management and employees in value creation. Potential gains in eco-efficiency are also observed, with more efficient use of resources and improved operational efficiency, as well as the potential for emissions reduction, with benefits for the environment and society. SIMPAR's sustainability policy reinforces that innovation should serve to anticipate both customer and society needs, encouraging research, technological development, and entrepreneurship within the Group. These initiatives may enhance the Company's attractiveness among Customers and decision-makers, while also supporting its long-term growth and competitiveness.	Customers Employees The Company Investors and financiers Environment Civil society	-
Financial balance, capital allocation, and business expansion GRI 3: Material Topics 2021 GRI 201: Economic Performance 2016 GRI 207: Tax 2019 SASB: Management of investments in environmental, social, and governance factors (FN-AC)	The effective reduction of debt and leverage, supported by cash generation, strengthens the capital structure, enhances financial soundness, and provides greater predictability for managers and leaders in conducting business, generating positive impacts for the Company. Furthermore, the integration of ESG guidelines into capital allocation decisions—including initiatives such as the issuance of Sustainability-Linked Bonds—has a positive impact on the Company's reputation. Additionally, the consistent execution of the corporate strategy produces concrete effects on resource allocation discipline and the sustainment of growth, contributing to greater economic and financial balance and long-term expansion capacity. However, high exposure to the cost of third-party capital has a direct negative impact on the Company's profitability, affecting net income and EBITDA. There is also a need for ongoing investments in the fleet, infrastructure, innovation, and operational improvements to sustain the strategic growth and expansion of the Group's companies.	Company Investors and financiers	-

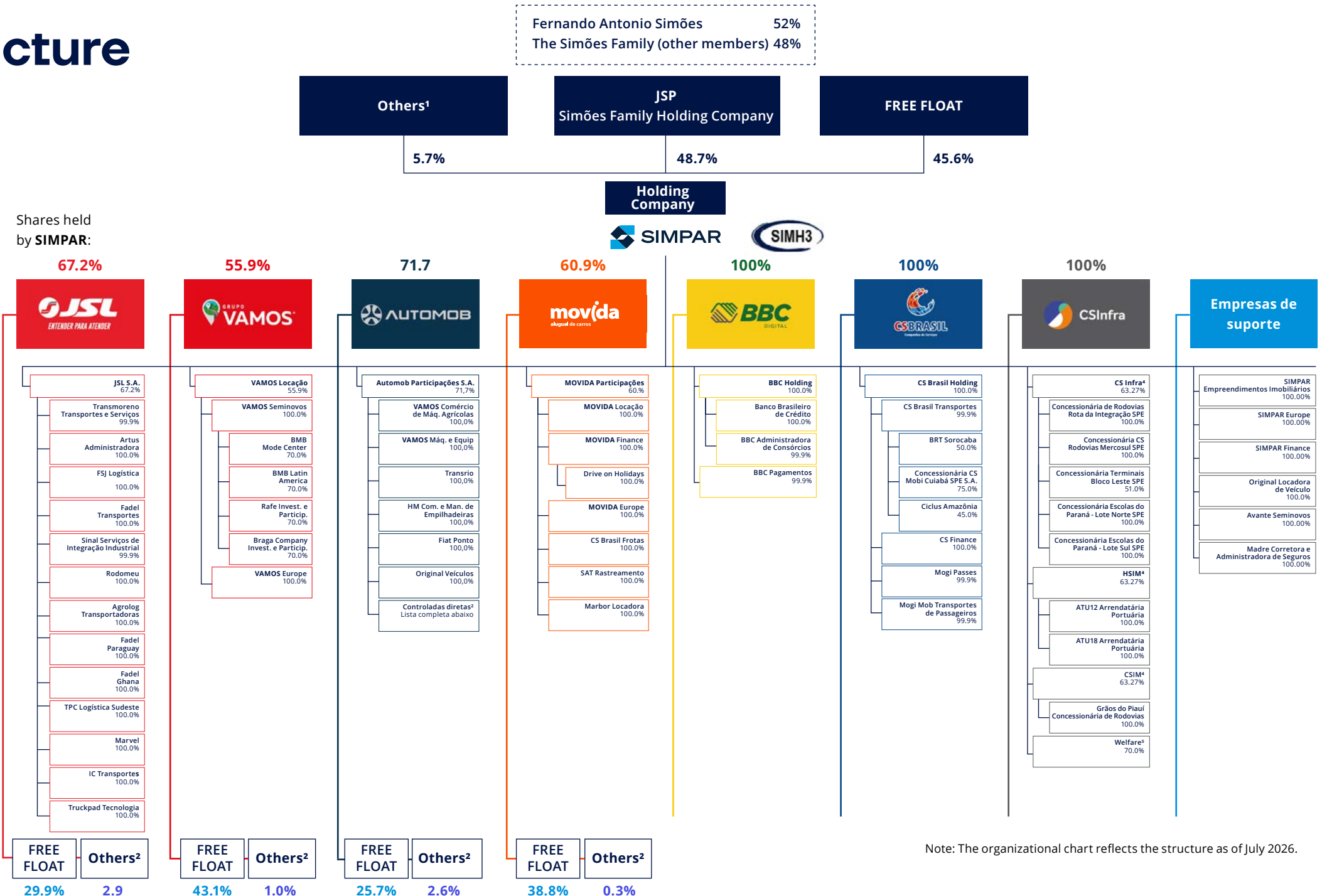
Corporate structure

GRI 2-6

SIMPAR operates as a holding company responsible for managing and overseeing a diversified portfolio of companies. With a solid foundation built over the years, its companies are poised to sustain and expand value creation as part of a unique business ecosystem.

With a high standard of Corporate Governance, the Group has five companies listed on the Novo Mercado segment, five Boards of Directors (BoDs), 20 Committees supporting the BoDs, and an Independent Internal Controls, Risk, and Compliance Executive Office, reporting to the Audit Committees.

Notes: (1) Positions held directly by individuals, including members of the Simões family, board members, and treasury shares. (2) Positions held directly by individuals, including members of the Simões family, board members, treasury shares, and JSP Holding. (3) The ownership structure reported above includes SIMPAR's direct stakes in subsidiaries and the position via equity-linked derivatives contracted by **CS Brasil** Holding and Locação S.A., a wholly-owned subsidiary of SIMPAR, as disclosed in a market announcement released on December 22, 2023. (4) The remaining stake is held by **CS Brasil** Holding. (5) 20% of the stake is held by **CS Brasil** Holding.



Business Portfolio



JSL is a 100% Brazilian company with 70 years of experience. It offers the largest and most integrated portfolio of logistics services in Brazil and also operates in Argentina, Bolivia, Chile, Uruguay, Peru, Paraguay, South Africa, and Ghana, providing customized services under long-term contracts to clients in more than 16 key economic sectors. Listed on B3 in 2020, JSL (JSLG3) currently has 33,874 employees, 6,548 in-house truck drivers, and a unique network of operational bases, with 2.2 million m² of warehouses under management.

JSL's corporate reorganization resulted in three business units, providing greater focus and agility to management, which will allow us to capture business opportunities and accelerate the development of even more customized solutions for clients in the following areas:

JSL Dedicated Services, which offers customized logistics solutions using both in-house and third-party drivers, as well as its own fleet, with an 8% growth rate projected for

2025, excluding the effects of the intentional reductions mentioned earlier;

JSL Digital, a subsidiary dedicated to the digital management of general cargo transportation; it is a 100% asset-light platform focused on integration between the client, the operator, and drivers, with full visibility, route optimization, and operational safety—in 2025, the company grew 14% year-over-year;

INTRALOG, which specializes in intralogistics and warehousing and has a nationwide presence in 14 states, 65 distribution centers, and more than

2 million square meters of operational space, employing 15,000 people, and is already off to a strong start: annualized revenue of R\$ 2.4 billion (20% higher than in 2024), an EBITDA margin of 22.8%, ROIC of 25%, and R\$ 2.8 billion in new contracts over the past year, 56% of which came from cross-selling.

2025 highlights



R\$ 9.6 billion
net revenue



R\$ 2.0 billion
adjusted Ebitda



R\$ 147 million
adjusted net income



4.9 billion
in revenue from new contracts



170 million
kilometers traveled



+2.2 million
m² of warehousing capacity
under management



Net revenue by business:

5% – **JSL Digital**;
20% – **INTRALOG**;
22% – **JSL Serviços Dedicados** – Aggregated/third-party drivers;
53% – **JSL Serviços Dedicados** – Own fleet.



+33,000
employees

Companies



Indexes and rankings

ISEB3

CDP
DISCLOSURE INSIGHT ACTION



ACCESS
The sustainability
report [here](#)



LEARN MORE:
Homepage - [JSL IR](#)

mov(da)

aluguel de carros

Headquartered in São Paulo (SP), with shares traded on B3 since its IPO in 2017 and listed on the Novo Mercado, MOVIDA (MOVI3) operates in the car rental (Rent a Car – RAC) and fleet management and outsourcing (GTF) segments, in addition to the sale of pre-owned vehicles. The Company has 267 rental service locations spread across all Brazilian states and the Federal District, a fleet of approximately 275,000 vehicles, and more than 112 stores dedicated to the sale of pre-owned vehicles. Since 2022, it has maintained international operations in Portugal through Drive on Holidays.

The Company is recognized for offering innovative solutions and for its commitment to sustainability, serving as a benchmark for the evolution of the car rental sector in Brazil. Movida was the first publicly traded car rental company in the world to receive B Corporation Certification, and in 2021, it also became the first company in the global car rental sector to issue a Sustainability-Linked Bond. In addition, for the seventh consecutive year, it has been included in B3's Corporate Sustainability Index (ISE) and Carbon Efficient Index (ICO2), reinforcing its position as a leader in governance and environmental responsibility within the sector.

2025 highlights



R\$ 14.7 billion
net revenue



R\$ 5.6 billion
adjusted EBITDA



R\$ 318 million
adjusted net income



+97,300
pre-owned vehicles sold



275 thousand
cars in the fleet



87%
NPS



7,201
employees

Companies



Certifications and Indexes



MSCI ISE B3 ICO2 B3



ACCESS
The sustainability
report here



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Home - Movida IR





VAMOS is a pioneer and the largest player in the Brazilian heavy equipment rental market, with approximately an 80% market share in terms of fleet size (as of June 2025). The Company operates through a broad portfolio of trucks, buses, machinery, and equipment, and also offers an ecosystem of solutions for fleet renewal and expansion—such as maintenance, technical assistance, and comprehensive support—helping its customers boost productivity and improve the efficiency of their capital allocation.

In addition, **VAMOS**'s business model (VAMO3) also includes the sale of pre-owned equipment and the customization of equipment and attachments.

Listed on B3's Novo Mercado, **VAMOS** (VAMO3) has 2,294 employees and operates in various regions of Brazil,, as well as **BMB** units in Porto Real (RJ) and Mexico, and **Truckvan** in Guarulhos (SP).

The company serves organizations of different sizes and economic sectors, such as energy, logistics, and food, offering rental services, through three units: **VAMOS Locação**, **VAMOS Seminovos**, and **VAMOS Indústria**.

In 2025, demonstrating its potential for sustainable innovation, **VAMOS** participated in e-Dutra, an initiative for electrification—the deployment of charging infrastructure for electric vehicles—along 3,000 kilometers of the Presidente Dutra Highway (SP-RJ), , in partnership with companies such as Volkswagen, Ecorodovias, and Motiva. The project aims to reach 1,000 electric truck trips per day by 2030, and by 2050, the highway is expected to be fully electrified.

2025 highlights



R\$ 5.7 billion
net revenue



R\$ 3.6 billion
adjusted EBITDA



R\$ 319 million
net income



R\$ 13.0 billion
Contracted revenue



21 used-car
dealerships



+6 thousand
workshops accredited



54,472
vehicles in the fleet



217
electric trucks



2,294
employees

Companies



BMB

TRUCKVAN

Indexes

ISE B3

ICO2 B3



ACCESS
The sustainability
report here



LEARN MORE
Homepage - VAMOS RI





AUTOMOB is the largest and most diverse group of network of light- and heavy-duty vehicle dealerships in Brazil, operating in 12 Brazilian states with 200 dealerships and 5,721 employees.

AUTOMOB is engaged in the sale of automobiles, motorcycles, trucks, machinery, and equipment through the largest and most diverse dealership portfolio of dealership networks and vehicle brands, including: BMW, BYD, Honda, Toyota, Volkswagen, and Leapmotor.

It is also part of the AUTOMOB ecosystem: **MAQMOB**, which provides solutions for the renewal and expansion of machinery and equipment fleets, both new and pre-owned; the **AGROMOB**, focused on agricultural machinery and equipment; and **SBR Blindadora**, an exclusive armoring service offered by the company, among others.

2025 highlights



R\$ 12.8 billion
net revenue



R\$ 529 million
de EBITDA*



+ 161,000
vehicles sold.



38 brands



197
dealerships



12 states
served



5,721
employees



1st place

in sales in Brazil for the following brands:

Volkswagen, BMW, Honda, Volkswagen Trucks and Buses, Fendt, and Harley-Davidson



Companies



A. R. Motors

Autostar

HPoint



GREEN
AUTOMÓVEIS



AGROMOB

Euro Import



Transrio

AGROMOB **FENDT**

Original

RPoint

SONNERVIG

T•DRIVE



Tietê

VALTRA

AGROMOB

* Adjusted Ebitda, as per the reconciliations.



ACCESS

The sustainability
report [here](#)



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Homepage - AUTOMOB RI



A privately held company, **CS Infra** has 3,501 employees.

CS Infra is a long-term infrastructure concession management company focused on services and attractive returns; its portfolio consists of concessions for the management of ports, highways, mobility, and social infrastructure.

The concessions operated by **CS Infra** are characterized by lower investment requirements, long-term contracts, and resilient, diversified revenue streams across different segments,

strategic sectors, and geographic regions. In addition, these assets offer strong growth prospects, driven by the company's extensive opportunities to apply its expertise and commitment to providing efficient, high-quality service, thereby enhancing the quality of life for those who use its services.

In 2025, **CS Infra** consolidated its position as a benchmark in concessions, with strong growth and diversification of assets in rapid expansion, integrating operational performance, technological innovation, and social and environmental responsibility.

2025 highlights



R\$ 283 million
million in net revenue from services



R\$ 62 million
in EBITDA



+ 2,0 million tons
of annual cargo volume at
CS Portos



+ 891 km
of highways



13 terminals
urban in São Paulo



3,501
employess

CS Portos:
chandling capacity of
11 mm tons per year

CS Rodovias:
a 7.6%
year-over-year increase in
vehicle traffic

CS Mobility:
began operations in
CS Mobi Leste SP

Companies



LEARN MORE
CS Infra – Sustainable
concessions in ports,
highways, mobility, and
social infrastructure



CS Brasil is a company specializing in mobility services for the public sector and mixed-economy enterprises, offering comprehensive management, including maintenance and operation of light and heavy fleets, with and without drivers. Its operations are complemented by **CS Brasil Seminovos**, which sells the vehicles used in its operations, ensuring continuous fleet renewal.

CS Brasil has 3,100 employees operating in the states of Bahia, Goiás, Minas Gerais, Rio de Janeiro, Espírito Santo, São Paulo, and Paraná.

In **CS Brasil's** business model, growth is driven by the modernization of the public sector and by long-term contracts.

One of the highlights of the year is the advancement in maintenance insourcing, especially for heavy vehicles, resulting in greater control over maintenance costs, as well as the **Motorista Ouro Program**, aimed at professional drivers and focused on promoting safe and efficient behavior. The **Program** has delivered significant results in several areas, such as a reduction in accidents.

2025 highlights



R\$ 690 million
net revenue



R\$ 134 million
adjusted EBITDA



R\$ 83 million
adjusted net income



+ R\$ 60 mm
in future revenue from new
contracts in 2025



**year-over-year
44%** growth in cash
generation by 2025



+ 12.9%
in net revenue from
passenger transportation
and other services



4,100
vehicles in the fleet



15
customers



+ 1.5 million
passengers per years



3,074
employees

Certifications



LEARN MORE
Home - CS Brasil Serviços





Ciclus Ambiental is a waste management and recycling company. **Ciclus Ambiental** consists of Ciclus Amazônia, located in Belém, Pará, and Ciclus Centroeste, located in Várzea Grande, Mato Grosso. Its main services include waste collection, street sweeping, transfer station operations, and urban and industrial waste management, among other activities.

As part of its relationship with the community, the company promotes environmental education initiatives, awareness campaigns on waste separation, and actions in partnership with NGOs focused on recycling and waste valorization. It also implements recycling drop-off points, designated locations for the collection of recyclable materials. At the end of 2025, **Ciclus Rio** was monetized, demonstrating the Value creation potential of SIMPAR's management model.



2025 highlights



R\$ 348 million
net revenue



R\$ 89 million
in EBITDA



R\$ 36 million
net income



+1,400 tons
of waste collected per day



30 year
concession term -
Ciclus Amazônia



+1.4 million
people served



21 years
of service life for the Ciclus



2 municipalities
with a geographic presence



+ 2,500
employees

Companies





BBC Digital Bank is a bank that supports customers across all **SIMPAR Group** businesses by offering financing and leasing options for light- and heavy-duty vehicles.

Operating entirely online, it specializes in financial solutions for the logistics and mobility sectors, with a particular focus on professional drivers.

Its services include leasing, digital accounts, Direct Consumer Credit (CDC) for light and heavy vehicles and equipment, as well as working capital lines for businesses, loan insurance, and fleet management services.

2025 highlights



R\$ 2.2 billion
in credit portfolio



R\$ 1.8 billion
of new originations
of credit



11.85%
on the Basel Index



R\$ 397 MM
in financial
intermediation revenue



R\$ 4.7 million
net income



+R\$ 1.4 billion
in freight payments



+92%
loans secured
by real assets



7,000
active digital
accounts



Won
**Reclame Aqui's
RA 1000 Seal**



199
employees



LEARN MORE
Banco BBC Digital -
the bank that understands
your daily life

Corporate Governance

GRI 2-9, 2-10, 2-11, 2-12, 2-13, 2-15, 2-18, 2-20, 3-3 Corporate governance, ethics, and transparency

At **SIMPAR**, the corporate governance model is designed to ensure that the Board of Directors fulfills its strategic role with impartiality and integrity, in accordance with industry best practices.

To this end, we have rigorous control processes in place, supported by policies, internal guidelines, and market regulations that promote the creation of sustainable value for the Group, shareholders, and society, as well as the prevention and management of potential conflicts of interest, ensuring ethical and transparent conduct. These mechanisms are formalized in the Bylaws and in the Internal Regulations of the Board of Directors, its Advisory Committees, and the Audit Committee.



*Base date 31/12/2025.

To ensure the necessary stability for our operations and promote sustainable development — both in holding company and within our companies—our corporate governance structure consists of a Board of Directors (BoD), a Statutory Executive Board, and specific advisory bodies focused on issues relevant to the management and sustainability of our portfolio: Audit Committee, Finance and Procurement Committee, Ethics and Compliance Committee, and Sustainability Committee. See below for the responsibilities of the Board members:

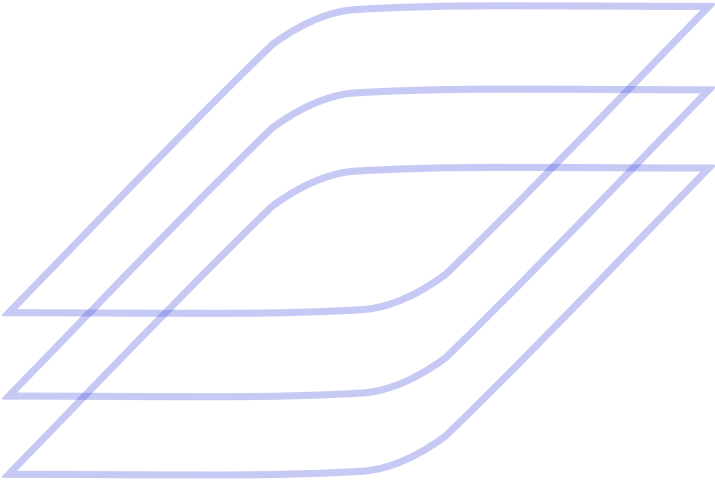
Areas	 Adalberto Calil	 Fernando A. Simões Filho	 Fernando Antonio Simões	 Alvaro Pereira Novis	 Paulo Sergio Kakinoff
Strategy	X	X	X	X	X
M&A and Capital Allocation	X		X	X	X
Finance and Accounting	X			X	X
Economics and the Geopolitical Landscape	X			X	X
Risk, Compliance, and Integrity Culture	X		X	X	X
People, Culture, and Talent		X	X		X
Social Impact, Diversity, Equity, and Inclusion		X			X
Climate Emergency and Environmental Management		X			
Retail, Marketing, and Customer Service			X		X
Logistics Operations and Mobility		X	X		X
Corporate Governance in Publicly Traded Companies	X		X	X	X
Innovation, Entrepreneurship, and New Business Models		X	X		X

Number of other positions and commitments held by members of the governing bodies GRI 2-9

Member	Governance body	Number of other positions and commitments	Nature of these commitments	Member	Governance body	Number of other positions and commitments	Nature of these commitments
Adalberto Calil	BoD	1	Member of the Board of Directors of MOVIDA	Denys Marc Ferrez	BoD	10	Member of the Board of Directors of MOVIDA
Fernando Antonio Simões	BoD	6	1. SIMPAR's CEO				2. Member of the Finance Committee of MOVIDA
			2. MOVIDA's PCA				3. Member of the Finance Committee of SIMPAR
			3. Member of the Sustainability Committee of SIMPAR				4. Member of the Sustainability Committee of SIMPAR
			4. JSL's PCA				5. Member of the Board of Directors of JSL
			5. AUTOMOB's PCA				6. Member of the Board of Directors of AUTOMOB
			6. VAMOS' PCA				7. Member of the Finance Committee of JSL
Fernando Antonio Simões Filho	BoD	6	1. Member of the Finance Committee of SIMPAR				8. Member of the Finance Committee of AUTOMOB
			2. Member of the Sustainability Committee of SIMPAR				9. Member of the Board of Directors of VAMOS
			3. Member of the Sustainability Committee of MOVIDA				10. Member of the Finance Committee of VAMOS
			4. Member of the Board of Directors of AUTOMOB	Juliana Baiardi	BoD	4	1. Member of the Board of Directors of JSL
			5. Member of the Sustainability Committee of JSL				2. Member of the Board of Directors of VAMOS
			6. Member of the Sustainability Committee of VAMOS				3. Member of the Finance Committee of AUTOMOB
Álvaro Pereira Novis	BoD	2	Member of the Finance Committee of SIMPAR				4. Member of the Finance Committee of VAMOS
			2. Member of the Finance Committee of JSL	Samir Moises Gilio Ferreira	BoD	1	1. Director of JSL
Vinicius José Zivieri Ralio	BoD	5					1. Member of SIMPAR's Ethics Committee
							2. Member of JSL's Ethics Committee
							3. Member of MOVIDA's Ethics Committee
							4. Member of VAMOS's Ethics Committee
							5. Member of AUTOMOB's Ethics Committee

Percentage of individuals within governance bodies by gender in 2025 GRI 405-1

SIMPAR Group	Men	Women
Sustainability Committee	60.0%	40.0%
Audit Committee	50.0%	50.0%
Ethics and Compliance Committee	100.0%	-
Finance and Procurement Committee	100.0%	-
Statutory Board	80.0%	20.0%
Board of Directors	100.0%	-



Percentage of individuals within governance bodies by age group in 2025 GRI 405-1

Governance Body	< 30 and < 50 years	< 50 and < 55 years	> 55 years
Sustainability Committee	40.0%	40.0%	20.0%
Audit Committee	-	-	100.0%
Ethics and Compliance Committee	33.3%	-	66.7
Finance and Procurement Committee	33.3%	33.3%	33.3%
Statutory Board	40.0%	40.0%	20.0%
Board of Directors	20.0%	20.0%	60.0%

We are committed to continuously strengthening Corporate Governance practices, including ensuring 100% tag-along rights for shareholders and in accordance with the company's **Code of Conduct**, we have not made any financial contributions to political in the last four years.

Board of Directors

The Board of Directors is the highest body within our Governance structure and is responsible for the overall strategic direction of our business, as well as for overseeing and monitoring the financial, social, and environmental performance of the Group's companies. Thus, it must establish policies and set budgetary strategies for the sustainable development of the business, as required by participation in the Novo Mercado program, by law, or by the Articles of Incorporation. The Board of Directors also engages in the strategic oversight of sustainability practices and risk management, in addition to indirectly engaging with stakeholders through periodic reports and internal presentations on various topics on an annual basis or whenever necessary, as well as the effectiveness of internal controls and the compliance system. In 2025, sustainability information was submitted to the Board of Directors on two occasions.

Appointments to the Board of Directors (as well as to the Executive Board and Committees) follow the Policy on the Appointment of Members of the Board of Directors, Committees, and Executive Board, approved on September 9, 2024, to ensure that the selected professionals possess the necessary skills to contribute to the company's strategy. Board members are nominated by management or by any shareholder,

as provided for in the Brazilian Corporation Law, in accordance with the Company's **Code of Conduct**.

In addition to meeting legal requirements, the Policy sets out essential criteria for nominations, including:

- ▀ **Alignment with and commitment** to the Company's Values, Culture, and Code of Conduct.
- ▀ **An unblemished reputation**, ensuring credibility and accountability.
- ▀ **Academic background and professional experience** compatible with the role.
- ▀ **The skills required to** effectively perform responsibilities and achieve established goals.
- ▀ **Absence of conflicts of interest**, preserving impartiality and sound decision-making.

The Nomination Policy calls for the formation of a group aligned with our principles and Values. Nominations should seek out complementary skills and abilities to implement our strategies,

address challenges, and achieve the Company's defined objectives. In this way, the numbers ensure that our leaders are prepared to drive growth with integrity, transparency, and a commitment to excellence.

The Board of Directors is composed of five members elected by the Shareholders' Meeting, who may be removed at any time, with a unified two-year term and eligibility for re-election. The Chair and Vice Chair are elected by the Board members at the first meeting following their election by the Shareholders' Meeting. The Board's composition reflects Governance best practices, including a minimum of 20% independent members, as defined under Novo Mercado regulations. In 2025, the Board of Directors held four meetings, in addition to meetings of its Advisory Committees.

Advisory Committees

GRI 2-9

We rely on four Advisory Committees to the Board of Directors: the Audit Committee (statutory), the Finance and Supply Committee, the Ethics and Compliance Committee, and the Sustainability Committee.

Committee	Composition	Members	Responsibilities
Audit	2 independent members	Valmir Pedro Rossi Maria Fernanda dos Santos Teixeira	Responsibilities include overseeing the quality and integrity of financial reporting; ensuring compliance with legal, statutory, and regulatory requirements; and monitoring the adequacy of risk management processes and the activities of independent auditors.
Finance	3 members, 1 independent	Fernando A. Simões Filho Denys Marc Ferrez Alvaro Pereira Novis	Supports the Board of Directors in decisions related to procurement and financial matters.
Sustainability	5 members, 1 independent	Fernando Antonio Simões Fernando A. Simões Filho Juliana de Castro Simões Tarcila Reis Correa Ursini Denys Marc Ferrez	Reports indicators and results on a quarterly basis; assesses risks and opportunities; ensures the implementation of social and environmental projects; and promotes the exchange of experiences among the our companies' committees.
Ethics and Compliance	3 members, 1 independent	Fabio Velloso Vinicius José Zivieri Ralio Marco Antonio Nahum	Assesses ethical and conduct-related matters, supporting the Audit Committee, the Statutory Board, and the Compliance, Risk, and Controls Department in managing the Compliance Program . Monitors compliance with the Code of Conduct , proposes improvements, and follows up on any disciplinary measures.

Sustainability Committee

GRI 2-13

The Sustainability Committee is an advisory body directly linked to the Board of Directors, and the committee is also instrumental in sustainability-related matters and in developing investment plans and projects, encompassing both financial and non-financial aspects.

All publicly companies within the **SIMPAR** have teams dedicated to ESG matters, grounded in their respective materiality

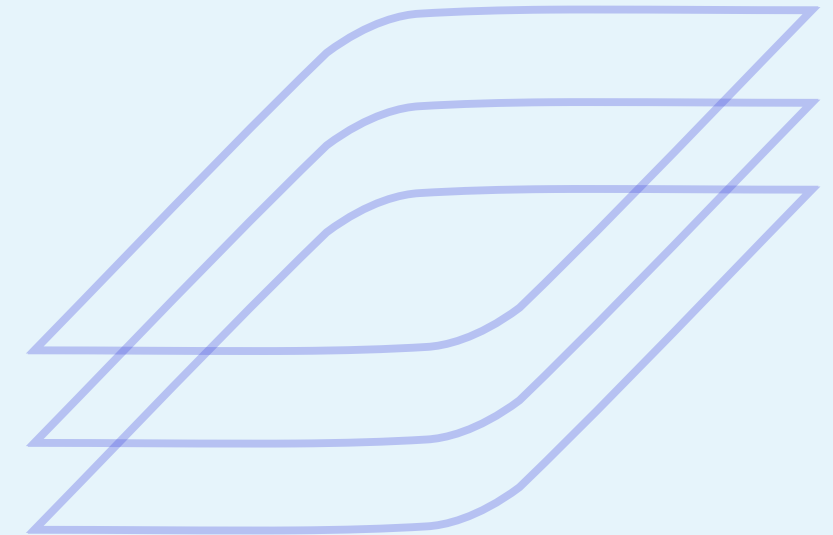
matrices. Whenever applicable, these companies submit to their Boards of Directors updates on progress, the review and repositioning of strategies and action plans, as well as the effectiveness of the results achieved. Monitoring is conducted in accordance with the periodicity established in the Committee's Internal Regulations.

The Committee meets quarterly, in a deliberative capacity, with the following goals:

- To maintain a sustainability management strategy aimed at enhancing performance across the short, medium, and long term;
- Contribute to management efforts regarding the social, environmental, and governance impacts and aspects of the objectives and goals
- To assess potential risks, opportunities, and value to be created from its social and environmental initiatives, considering the entire value chain, in order to maximize our operations' positive impacts;
- To enhance and, where applicable, revise our social and environmental practices, through periodic review and updates; and
- To promote the continuous improvement of our social and environmental performance and service delivery processes, by monitoring specific indicators and seeking to prevent any deviations.

Statutory Board

Members of the Statutory Board are elected by the Board of Directors. The Statutory Board must comprise a minimum of three and a maximum of 15 members, who may hold concurrent positions.



Conflicts of interest

To mitigate risks related to conflicts of interest involving statutory officers, members of the Board of Directors (BoD), the Audit Committee, and the Ethics and Compliance Committee, as well as employees of the Internal Controls, Risks, and Compliance Office, we have in place a **Policy on Related-Party Transactions and Other Conflict of Interest Situations**. Through this policy, we seek to ensure that any decisions that may confer a private benefit on any of our shareholders, management members, their family members, entities, or related parties are made with full integrity and in alignment. To mitigate corruption risks, we maintain an up-to-date monitoring matrix with relevant indicators.

Individuals involved in the approval of transactions with potential conflicts of interest must declare themselves recused, explaining their involvement in the transaction and, if requested, providing details as set forth in the Policy.

Such recusal must be recorded in the minutes of the meeting of the governing body deliberating on the transaction, and the individual must refrain from participating in the related discussions and decisions. The absence of a voluntary declaration by any decision-maker in situations involving a potential conflict of interest will be considered a violation of the principles of sound Corporate Governance and of the Policy, and must be promptly reported to the Board of Directors. When relevant, situations are disclosed to the market in accordance with applicable regulations.

Senior management compensation

GRI 2-18, 2-19, 2-20

Our **Compensation Policy** for executives and board members is reviewed¹ and approved by the Board of Directors, the current version was approved in 2020 and is available on the Company's Investor Relations website. The Policy establishes a compensation framework comprising a fixed monthly component—defined based on market benchmarks—and a variable component linked to operational and financial performance. The Company does not have a compensation committee; accordingly, the Compensation area is responsible of the review process.

The variable compensation of senior executives is tied to the achievement of previously agreed targets, specific to each area of activity and aligned with the Company's strategic priorities.

These confidential targets underpin bonus payments to Members of both the Statutory and Non-Statutory Statutory Boards. Board members are not eligible for performance-based bonuses or participation in stock option plans.

SIMPAR's compensation policy provides for the possibility of variable compensation for executives, based on criteria related to performance, sustainability, and/or business growth. The criteria for these targets may be applied individually or cumulatively by executives when setting their targets. Evaluations may be conducted independently or internally by the Company and take place once per term. Depending on the outcome of the Board of Directors' evaluation, its composition may be adjusted.

(1) On occasion, independent service providers may be hired for projects involving the review and adjustment of job descriptions and salaries. Although there is no direct consultation with stakeholders, industry research and benchmarking are conducted.

Strategy

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Sustainability experienced by our business units	39
Risk management	42
Ethics and transparency	45



3



Strategic plan

GRI 3-3 Financial balance, capital allocation, and business expansion, 3-3 Valuing people and human rights, 3-3 Corporate governance, ethics, and transparency, 3-3 Climate strategy and environmental management, 3-3 Innovation, 2-12, 2-23, 2-24, 2-28, 2-29; SASB FN-AF-110a.2, FN-AC-410a.2

For us, sustainability is a matter of management, focused on efficiency, risk management, data maturity, and decision-making guided by balance between value and risk.

We operate as an active holding company, providing governance, oversight, and strategic guidance to **SIMPAR's** subsidiaries, as well as optimizing resource allocation to achieve excellence in value creation, in accordance with the standards required of a company listed on B3's Novo Mercado.

We must maintain a systemic perspective, serving as catalysts for initiatives and referrals within companies, identifying opportunities for improvement, and promoting the exchange of best practices among them. Since each company operates independently, we track the evolution of its governance and monitor the implementation of its strategic plan.

In this context, indicators such as cost efficiency, profitability, and the level of operational integration are continuously monitored, reflecting the ability to optimize resources.

The evolution of Ebitda margin, asset productivity, and return on invested capital complement this analysis, evidencing performance gains associated with better use of the installed base, increased scale, and improved management processes.

Directors and managers of areas with direct contact with internal and external stakeholders are responsible for overseeing and engaging

stakeholders ([see page 73](#)) and must maintain performance indicators (quantitative or qualitative) for their activities. We have also created interaction channels for the various identified audiences, such as the **Strategic Network**, **CRM**, **Whistleblower Channel**, **Transparency Hotline**, corporate and IR websites, shareholder meetings, the **Annual Integrated Report**, and **Conecta+** (internal social network).

Complementing this set of initiatives to foster closer ties with stakeholders, we have different levels of engagement that may vary depending on the stakeholder and the activity to be carried out. These are: Inform, Consult, Participate/Dialogue, Collaborate, and Empower (Reference: AA1000).

This cycle of operational integration and structural strengthening of the business experienced in 2025 laid the groundwork for a new cycle of Value creation.



Management model

Strategic Capitals



Human

- People as a Core Value, with potential for growth:
- 396 employees at the holding company
 - Building a safe and inclusive work environment
 - Promoting gender equity and increasing the participation of underrepresented groups
 - Training and capacity-building programs



Financial

- Investments in highly liquid operating assets, allocated on demand within a portfolio comprising different alternatives for liability management and Value creation:
- R\$ 6.6 billion in investments (CAPEX)
 - R\$ 3.2 billion in operating costs and expenses
 - R\$ 11.2 billion in debt issuances in the capital markets



Intellectual

- Corporate Governance aligned with best practices
- Integration of technologies focused on efficiency
- Robust risk management.
- With regard to climate-related issues, it follows the TCFD's recommendations



Social and Relationship

- Strong, long-term relationships with stakeholders, built on mutual trust and shared value creation:
- Application of the **Code of Conduct** for Third Parties
 - Social impact through the Julio Simões Institute
 - Commitment to delivering solutions that add Value to the Customer



Natural

- The holding company has limited direct dependencies and impacts on this capital, which are more significant at the Group company level. Nevertheless, it seeks to ensure the responsible use of electricity, water resources, and fuels



Supporting Pillars

- A holding company that controls, guides, and supports the execution of business plans across its 8 independent companies, which share a Single Management Model and Corporate Culture that are put into practice.
- Operating in essential sectors of the economy, contributing to urban mobility, logistics, and infrastructure services.
- A portfolio of companies with complementary businesses and diverse growth drivers.

Value Creation

- Capacity building: 1,000+ hours of training at the holding level
- 20% women in Governance bodies
- Turnover of 35.6% with claims and 3.1% without claims

- Gross revenue: R\$ 47.8 billion
- Net service revenue: R\$ 34.8 billion
- Ebitda: R\$12.8 billion
- R\$ 213 million in net income
- ROIC of 16,6%¹

¹Excludes capital invested in operations that do not yet contribute to revenue generation.

- The group with the largest number of companies listed on the ISE: SIMPAR, JSL, MOVIDA, and VAMOS.
- Ethical conduct across all Group companies, ensured by the **Compliance Program**
- No cases of corruption were identified in 2025.

- **R\$ 19.4 billion spent on suppliers, 50.4% of which are local suppliers¹**
- **29,568 people benefited from Julio Simões Institute's projects**
- **Due diligence in supplier onboarding and approval**

¹Local suppliers are those located in the same state as the branch.

- A- score in CDP
- First-time participation in ICO2
- The Group's target to reduce greenhouse gas (GHG) emissions intensity by 15% by 2030 — reached 25.96 tCO2e per million reais in net revenue in 2025

Sustainability Strategy

Based on our material topics, we integrate sustainability into our business by creating a dynamic of sustainable development grounded in the reliability and the business continuity.

Sustainability as an integral part of our management approach and boosting efficiency through control and audit processes, using data and management systems. Across all Group companies, we implement initiatives that promote

continuous improvement while adding value. This approach of reasoning can be applied, for example, to the use of gas-powered trucks, with environmental benefits serving as a strategic market differentiator for **VAMOS**.

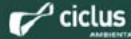
Additionally, and as an integral part of our strategy, we monitor indicators such as energy consumption and waste management, which contribute to reducing impacts and using resources more efficiently, reinforcing the integration of economic performance and sustainability in our business conduct. For example, the Group has set a public target of reducing its GHG emissions intensity by 15% by 2030.

Under this driven approach, matters related to the topic, including discussions on the socioeconomic impacts of investments and divestments, climate change, and diversity and productive inclusion, are part of the ESG assessment and risks by the companies of the SIMPAR Group. An overview of how these issues were addressed in 2025 is presented below.



Sustainability experienced by our business units

Topic: Climate change

								
Material topic ¹	Yes	Yes	Yes	N/A	N/A	N/A	N/A	N/A
GHG emissions inventory	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Public Targets	Aims to reduce the intensity of GHG emissions by 15% by 2030 for the SIMPAR holding company.	2020–2030 Agenda: Achieve carbon neutrality by 2040. SBTi: Reduce absolute Scope 1 and 2 GHG emissions by 47.7% by 2030; reduce Scope 3 GHG emissions (categories 11 and 13) by 48.8% per passenger-kilometer by 2030. ² SLB Movida: Reduce GHG emissions intensity by 30% (Scopes 1, 2, and 3) by 2030, reaching 37.38 tCO ₂ e per R\$MM in revenue. Aims to reduce the intensity of GHG emissions by 15% by 2030 for the SIMPAR holding company.	Aims to reduce the intensity of GHG emissions by 15% by 2030 for the SIMPAR holding company.	Aims to reduce the intensity of GHG emissions by 15% by 2030 for the SIMPAR holding company.	Aims to reduce the intensity of GHG emissions by 15% by 2030 for the SIMPAR holding company.	Aims to reduce the intensity of GHG emissions by 15% by 2030 for the SIMPAR holding company.	Aims to reduce the intensity of GHG emissions by 15% by 2030 for the SIMPAR holding company.	Aims to reduce the intensity of GHG emissions by 15% by 2030 for the SIMPAR holding company.
CDP reporting	Yes	Yes	Yes	No	No	No	No	No

¹ The companies AUTOMOB, CS Infra, **CS Brasil**, **Ciclus Ambiental**, and Banco BBC Digital will have their own materiality assessments in 2026.

² The goals directly contribute to reducing GHG emission intensity by 15% by 2030, from SIMPAR holding.

Topic: Diversity and productive inclusion

Material topic ¹	Yes	Yes	Yes	N/A	N/A	N/A	N/A	N/A
Female employees (%)	26.4	40.9	18.7	33.1	23.5	8.7	17.8	49.2
Women in leadership positions ² (%)	33.3	41.9	21.3	28.5	25.9	32.3	35.3	19.4
Blacks in the workforce (%)	12.4	10.0	10.8	7.5	12.0	13.5	16.9	3.0
People with disabilities in the workforce (%)	3.9	4.4	4.0	3.4	3.9	4.8	3.0	3.0
Public Targets	-	50% of women in leadership roles.	-	-	-	-	-	-
Strategic Networks	- United Nations's (UN) Global Compact. - Global Compact's Call to Action for Human Rights Platform. - Ethnic-Racial Diversity Seal, awarded by the City of Salvador (BA).	- UN's Global Compact. - Movimento Mulher 360. - The "Na Mão Certa" Program.	- UN's Global Compact. Movimento Mulher 360. - The "Na Mão Certa" Program.	- UN's Global Compact. Movimento Mulher 360. - The "Na Mão Certa" Program.	- UN's Global Compact. Movimento Mulher 360. - The "Na Mão Certa" Program.	- UN's Global Compact. Movimento Mulher 360. - The "Na Mão Certa" Program.	- UN's Global Compact. Movimento Mulher 360. - The "Na Mão Certa" Program.	- UN's Global Compact. Movimento Mulher 360. - The "Na Mão Certa" Program.

¹ The companies AUTOMOB, CS Infra, **CS Brasil**, **Ciclus Ambiental**, and Banco BBC Digital will have their own materiality assessments in 2026.

² Leadership positions include: executive, managerial, coordinating, and supervisory roles.



Topic: Health and Safety

								
Material topic ¹	Yes	Yes	Yes	N/A	N/A	N/A	N/A	N/A
Employees covered by the occupational safety and health management system (%)	100	100	100	100	100	100	100	100
Workplace accidents subject to mandatory reporting	348	7	33	15	2	2	47	0
Reportable workplace accident rate	1.1	0.6	12.4	1.6	2.6	0.3	7.8	0.0
Number of cases of occupational diseases subject to mandatory reporting	0	0	0	0	0	0	0	0

¹ The companies AUTOMOB, CS Infra, CS Brasil, Ciclus Ambiental, and Banco BBC Digital will have their own materiality assessments in 2026.

Risk management

GRI 2-25, 2-26

With a risk management framework that encompasses processes for identifying and addressing internal and external risks, it is possible to assess their impacts, including those related to intangible assets.

The Risk Management Policy, validated by the Audit Committee and approved by the Board of Directors, defines the stages of the risk management process, which begins with the identification of events and culminates in the definition of the appropriate treatment measures, implemented through a set of interconnected activities, plans, routines, methods, and procedures.

The Policy is based on the Committee of Sponsoring Organizations of the Treadway Commission (Coso) methodology, with adherence to ISO 9001 and ISO 31000 standards, and alignment with the Control Objectives for Information and Related Technologies (Cobit) in aspects related to information technology.

The methodology consists of three lines:

01

First line

Composed of statutory and non-statutory officers, general managers, managers, and coordinators, it is responsible for directly managing risks, prioritizing their identification, assessment, treatment, and monitoring;

02

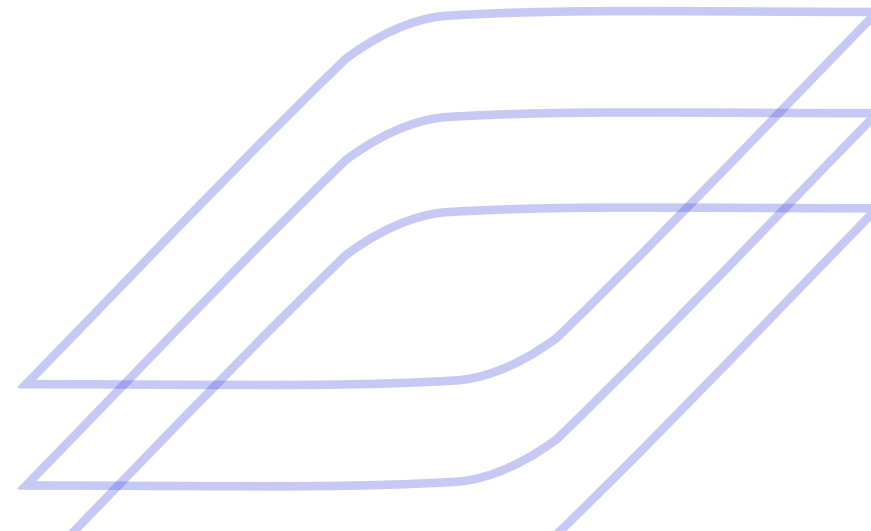
Second line

Formed by the Internal Controls, Risk and Compliance Department, it guides employees and third parties on international standards for strategic, operational, financial, and compliance risks;

03

Third line

Composed of the Internal Audit, it is responsible for overseeing the quality and effectiveness of the company's risk management and Governance processes, as well as internal controls and compliance with applicable operational standards and regulations. This structure provides the Audit Committee with independent, impartial, and timely assessments, and consolidates, evaluates, monitors, and communicates risks, as well as the quality and effectiveness of **SIMPAR's** management, control, and Governance processes.





Risk identification follows a self-assessment approach, whereby each new risk submitted for analysis is by the manager responsible for the process or by business management. The outcome of the analysis is reflected in the Risk Matrix, in which data on perceived impacts and likelihoods are recorded to calculate the risk level. For monitoring purposes, risks are categorized according to their impact and likelihood. The treatment process, which considers the criticality of the risk, includes continuous monitoring and, if necessary, the development of action plans, supported by a Risk Management tool and effectiveness testing.

It is worth highlighting the efforts devoted to mapping the main risks and opportunities arising from climate change for the businesses, whose management—considering impacts on operations over the medium and long term—follows the recommendations of the Task Force on Climate-related Financial Disclosures (TCFD).



LEARN MORE
About the Climate Risk
Matrix.

Internal controls

The Internal Audit monitors the quality and effectiveness of risk management, Governance, and internal control processes and reports any issues to the Audit Committee, which is responsible for periodically assessing the effectiveness of management, internal controls, and compliance systems.

The Statutory Board, in turn, supports management in defining action plans for risk treatment and ensures their implementation.

The advisory committees ([refer to page 31](#)) are also responsible for timely communicating to the Board of Directors critical information and matters related to high risks identified in their activities, ensuring appropriate handling ([learn more here](#)).

Main risks

To enhance the effectiveness of risk treatment, we categorize risks according to their nature and origin into the following groups:

- Strategic risks
- Market risks
- Credit risks
- Compliance risks
- Operational risks
- Liquidity risks
- Reputational risks
- Social and environmental risks

The risks identified are documented in a structured manner and the effectiveness of our management process.

Key risks monitored

Strategic	Relates to ineffective business management, which may result in significant loss of economic value.
Market	Refers to losses arising from movements in market values, such as transactions subject to fluctuations in exchange rates, interest rates, stock prices, and commodity costs.
Liquidity	Refers to insufficient reserves and cash availability to meet obligations without impacting operations or generating significant losses.
Credit	Refers to losses associated with financing granted to Customers and difficulties in accessing new credit.
Operational	Refers to inadequacy, failure, inability, deficiency, or fraud in any internal processes, including damage to the Company's assets and infrastructure.
Compliance	Risks associated with corruption, fraud, bribery, unfair competition, and violations of SIMPAR's rules, standards, and policies.
Health and safety	Associated with safety issues that affect the well-being, physical integrity, and lives of employees, third parties, partners, and other stakeholders.
Reputational	Situations that may impact image and reputation, such as corruption, accidents, environmental disasters, unfair competition, and failures in quality and safety.
Climate change	The Climate Risk Matrix considers financial impacts and the likelihood of occurrence of climate-related events. SIMPAR's Matrix considers both chronic physical risks — such as changes in rainfall patterns and climate variability — and acute physical risks, including extreme weather events such as cyclones and floods.



Ethics and transparency

GRI 3-3 Corporate governance, ethics, and transparency, 3-3 Customer relationships, 2-15, 2-23, 2-24, 418-1

Our way of doing business is guided by a commitment to ethical, transparent, and upright practices, in compliance with the applicable legislation.

Our operations are marked by ethics and transparency ensured by policies, guidelines, and standards applicable to all Group companies. We have a **Human Rights Policy, Climate Change Policy, Sustainability Policies, Social Investment Policy, Code of Conduct, and Code of Conduct for Third Parties**, as well as Anti-Corruption Policies — see our policies in full at: **Bylaws and Policies - Simpar IR**. In Compliance, the main advances in 2025 included the consolidation of the Whistleblowing Channel across all units; the annual mandatory training on the **Compliance and Data Privacy Programs**, expanded to all employees; improvements to the supplier due diligence process (see below); and the strengthening and expansion of the **Transparency Line** (a channel for internal and external inquiries regarding policies, rules, and values).

A total of 1,417 hours were invested in training alone. All newly hired employees underwent, on their first day of work, the institutional onboarding process and training under the **Compliance Track**, delivered through the **SIMPAR University**, covering topics included in the **Code of Coconduct**, such as anti-corruption and the prevention of moral and sexual harassment, the Brazilian General Data Protection

Law (LGPD, in Portuguese), information security, the operation of the **Whistleblowing Channel**, public procurement, interaction with the Public Administration, and Anti-Corruption Policies.

Ethical conduct is disseminated through communication channels such as the **Compliance Talks**, promoted by management to increase awareness on the topic, as well as to communications via email, **Conecta+** the Corporate social network, and in person, continuously reinforcing the topic and addressing questions regarding compliance with the guidelines or applicable legislation.

Completion of mandatory training under the **Compliance Program**, made available through the **SIMPAR University**, is required annually. These training sessions consist of modules with instructional materials and a test at the end of each stage, including courses such as **Compliance Program, Integrity Track, Whistleblowing Channel, Moral Harassment, Sexual Harassment**, and **Data Protection and LGPD**.



SIMPAR Compliance Program

Prevent	Detect	To remedy	Strengthen
Identification of risks and the implementation of controls to mitigate impacts;	Whistleblower Hotline	Disciplinary measures	Continuous improvement initiatives, such as reviewing or defining processes and controls, updating systems, etc.
Code of Ethics	Monitoring	Refresher training and communications	
Policies, especially anti-corruption policies, and procedures	Audit	Monitoring of action plans	
Training, guidance, and communication	Process mapping		
Third-party approval	Internal investigations		
Handling conflicts of interest, evaluating donations and sponsorships			
Transparent Line			

Our main policies are:

-  **Policy on Interaction with Government Authorities** (revised in 2023);
-  **Bid Participation Policy** (see the specific document for CS Brasil for the full revision);
-  **Donations and Sponsorship Policy** (revised in 2023);
-  **Gifts, Entertainment, and Hospitality Policy** (revised in 2023);
-  **Policy on the Imposition of Disciplinary Action;**
-  **Conflict of Interest.**

We have policies published on the IR website and approved by the Board of Directors. The topics covered include, among others: compliance with laws and regulations; human rights; labor relations; employee conduct; anti-corruption; conflicts of interest; donations and sponsorships; gifts, entertainment, and hospitality; relations with the external environment; non-compliance and disciplinary measures; and communication channels.

Operations assessed for risks related to corruption [GRI 205-1](#)

Holding company	2024	2025
Total operations	1	1
Total number of operations assessed for risks related to corruption	1	1
Percentage (%)	100	100

Governance body members that have been communicated about and received training on anti-corruption, by region [GRI 205-2](#)

Region		2023			2024			2025		
		Active	Informed	Trained	Active	Informed	Trained	Active	Informed	Trained
Southeast	Number	19	7	5	16	10	5	15	8	4
	%	-	36.8%	26.3%	-	62.5%	31.3%	-	53.3%	26.7%

Confirmed cases of corruption [GRI 205-3](#)

Region	2024	2025
Confirmed cases of corruption	0	0
Confirmed cases in which employees were fired or disciplined for corruption	0	0
Confirmed cases in which contracts with business partners were terminated or not renewed as a result of corruption-related violations	0	0
Nature of confirmed cases of corruption	-	-

Employees that have been communicated about and received training on anti-corruption, by employee category GRI 205-2

Employee category		2023			2024			2025		
		Active	Informed	Trained	Active	Informed	Trained	Active	Informed	Trained
Board of Directors	Number	14	12	11	15	15	7	8	8	5
	%	-	85.7	91.7	-	100	46.7	-	100	62.5
General Management (Senior Management)	Number	8	8	7	7	7	4	5	5	4
	%	-	100	87.5	-	100	57.1	-	100	80.0
Area Management	Number	29	29	27	30	30	24	31	31	28
	%	-	100	93.1	-	100	80.0	-	100	90.3
Coordination (Junior Management)	Number	34	34	34	33	32	29	29	28	27
	%	-	100	100	-	97.0	90.6	-	96.6	93.1
Supervision	Number	3	3	3	3	2	2	4	4	4
	%	-	100	100	-	66.7	66.7	-	100	100
Administrative	Number	236	235	220	251	245	236	268	267	266
	%	-	99.6	93.2	-	97.6	94.0	-	99.6	99.3
Operational	Number	36	31	21	44	30	15	44	32	25
	%	-	86.1	58.3	-	68.2	34.1	-	72.7	56.8
Apprentice	Number	5	5	3	7	7	7	7	7	6
	%	-	100	60.0	-	100	100	-	100	85.7
Intern	Number	1	1	1	3	3	3	0	0	0
	%	-	100	100	-	100	100	-	-	-
Total	Number	366	358	327	393	371	327	396	382	365
	%	-	97.8	89.3	-	94.4	83.2	-	96.5	92.2

Governance body members that have been communicated about and received training on anti-corruption, by region GRI 205-2

Region		2023			2024			2025		
		Active	Informed	Trained	Active	Informed	Trained	Active	Informed	Trained
Southeast	Number	366	358	327	393	371	327	396	382	365
	%	-	97.8%	89.3%	-	93.5%	82.4%	-	96.5%	92.2%

Personal data protection

GRI 3-3 Corporate governance, ethics, and transparency

Data privacy is a topic with an emphasis on regulatory Governance. In 2025, we made progress on this front, with the LGPD being one of the most frequently raised topics in internal channels and with greater involvement from the responsible areas.

The **Personal Data Privacy Program** promotes legality and ethics in all business relationships and is aligned with the LGPD (Law 13,709), as well as the Brazilian Federal Constitution, the Brazilian Civil Code, and the Consumer Protection Code (Law 8,078).

The Program ensures ongoing alignment with applicable standards and legislation, in addition to mitigating legal and regulatory risks such as fines, lawsuits, and reputational impacts. An external consultancy supports the management of the **Privacy Program** and serves as the Data Protection Officer (DPO), reinforcing the reliability of the Program and our data management practices.

Our **Privacy Policy** has been updated in 2024 and applies to the entire Group. It establishes guidelines to ensure data protection in our operations, covering personal information and other sensitive data.

Communication and Whistleblowing Channel

GRI 2-25, 2-26, SASB FN-AC-510a.2

The **Compliance Program** has two channels available for communication and support:

Transparency Line

Accessible to both internal and external stakeholders, it receives inquiries regarding the **Compliance Program**, the **Code of Conduct**, internal rules and applicable legislation, as well as obligations set out in Anti-Corruption Policies.

In 2025, Privacy/LGPD was a priority topic on the **Transparency Line**, ranking first or second in inquiries, indicating greater maturity of the teams on this subject.

This channel is operated by the Compliance, Risks, and Control team and is available Monday through Friday, from 8:00 a.m. to 5:48 p.m., via the toll-free number **0800 726 7250** or by email, and may be used anonymously at **conformidade@simpar.com.br**.

Whistleblowing Channel

For reporting irregularities, non-compliance, or violations of the **Code of Conduct**, internal policies, and legislation, we rely on the **Whistleblowing Channel**, which operates 24/7, managed by an external and independent company, thereby ensuring impartiality and confidentiality in the handling of reports.

Reports are accessible only to the Compliance and Forensic Audit area, which is responsible for the investigation process and forwards the case to the appropriate area according to the classification of the report. In accordance with the matrix of criteria for reporting critical cases, the

results of investigations, applied measures, and action plans are reported to the Ethics and Compliance Committee and to the Audit Committee.

SIMPAR does not tolerate any form of retaliation against whistleblowers acting in good faith. The **Code of Conduct** prohibits exposure, threats, or coercion, and any violation must be reported and is subject to disciplinary measures. This guideline is reinforced through internal channels, communications, training sessions, and the Whistleblowing Channel's website. In 2025, the review of completion statuses was validated by the Audit Committee and the Ethics and Compliance

Committee, and the categories were updated to: substantiated; unsubstantiated; inconclusive; loss of subject matter; and insufficient information. There was also a revision of the classification and subclassification matrix for received reports, aiming to enhance robustness and agility in analyses, supporting indicators and mitigating actions. Anonymity is ensured, and independent tracking of report handling is available through a protocol number.



LEARN MORE

Reports can be filed by phone at 0800 726 7111 or through the **Contato Seguro** website.

Total number of discrimination cases

GRI 406-1

Total number	2023	2024	2025
Total number of discrimination cases that occurred during the period covered by the report.	2	3	4
Cases that were analyzed by the Organization	1	3	4
Cases in which spare parts plans are being implemented.	0	0	0
Cases in which component plans were implemented and developed.	0	0	0
They are no longer subject to corrective measures.	1	3	4

Number of complaints received | Reporting Channel

Indicator	Health and Safety	Community	Misconduct	Violation of Labor Laws	Violation of Environmental Laws	Others	Total
Complaints reported during the year	128	179	2,266	231	1	1,545	4,350
Investigations concluded during the year	102	123	1,941	209	0	1,250	3,625
Concluded as substantiated and partially substantiated	44	123	521	60	0	525	1,273

Our People

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4


Interactive
summary

Our People

GRI 2-23, 2-24, 2-29, 3-3 Valuing people and human rights, 3-3 People's Health and Safety, 3-3

Positive impact on communities and the value chain, 202-2, 402-1, 405-1

We are 396 employees working directly at the holding company. Our people contribute in an active form in the implementation of the strategic plan for the to the sustainable development of a business group that employs more than 56,000 people.

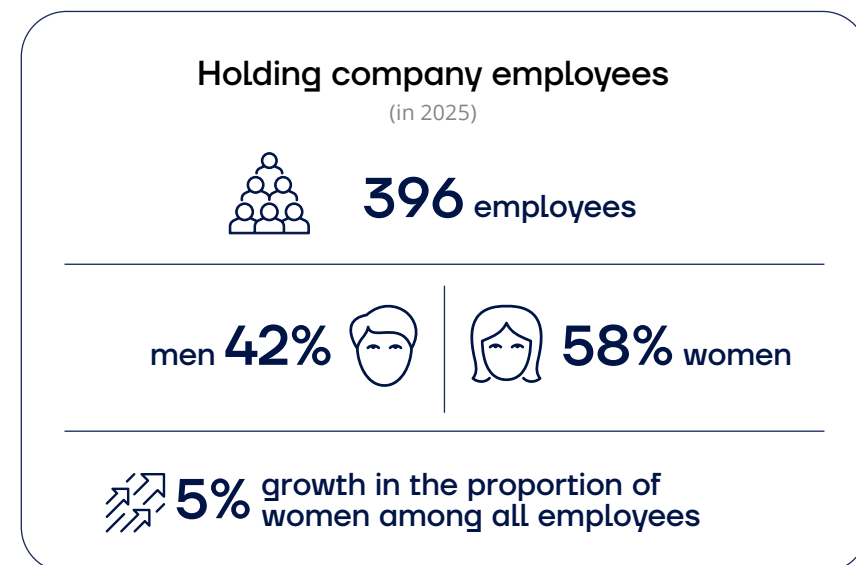
In 2025 we strengthened the role of our leaders as agents of change and further integrate them into SIMPAR's culture.

With the mission of encouraging thousands of employees across the **SIMPAR Group** to embody, in their day-to-day work, a unified strategy across all companies, always in line with "Our Way"—a simple, direct, and efficient way of working that guides what we do. It is this simplicity that sets the pace for execution and allows us to transform strategic guidelines into concrete results, strengthening innovation and the quality of our services. Every employee plays an essential role in this process by incorporating and spreading this way of working into their daily routine.

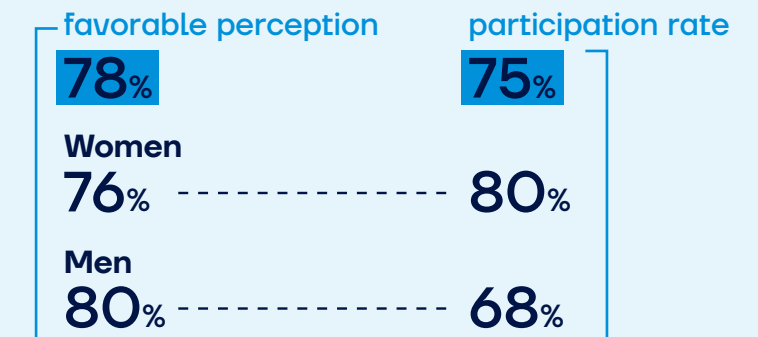
To this end, we establish and monitor all necessary procedures at every hierarchical level across all our businesses, recognizing that each company has independence in management and operations.. In our role, we fulfill this responsibility by exemplifying Simplicity in regular meetings, ensuring fluidity and speed in the execution of leadership monitoring routines.

As an essential element in building the group's legacy lies Our

People. This attitude has resulted in a high rate of favorable perception among employees, as recorded in the Climate Survey conducted in 2025:



2025 Climate Survey – Holding company



Culture Guardians

The Culture Guardians Program is a strategic tool for disseminating and strengthening our Culture across all operations, through which we invite and train employees who act as multipliers of our principles in their day-to-day activities. These Guardians serve as ambassadors of our “Way” across all business units and employees, acting as references for our culture for showing credibility and positively influencing Our People.

Culture Guide

The Culture Guide is a document provided to employees at the start of their journey with our companies, designed to help them take their first steps within the group.

Number of employees by employment contract and gender GRI 2-7

Employment contract	2023			2024			2025		
	Men	Women	Total	Men	Women	Total	Men	Women	Total
Permanent employees	159	198	357	174	212	386	163	224	387
Temporary employees	2	7	9	5	6	11	4	5	9
Total	161	205	366	179	218	397	167	229	396

Number of employees by employment type and gender¹ GRI 2-7

Employment type	2023			2024			2025		
	Men	Women	Total	Men	Women	Total	Men	Women	Total
Full-time employees	159	202	361	177	217	394	165	228	393
Part-time employees	2	3	5	2	1	3	2	1	3
Total	161	205	366	179	218	397	167	229	396

¹ Active employees were included (excluding those who have left the company or are on leave). The consolidation refers to the end of the reporting periods (December 31). Due to the addition of new operations, we are currently assessing whether there are employees without guaranteed working hours. Fluctuations are understood to result from new hires, mergers with recently acquired companies, and transfers between companies. There are no employees in the North, Northeast, Midwest, and South regions.

Inclusion of People with Disabilities

We monitor the proportion of employees with disabilities within the Holding Company, which reached 6.1% of our workforce in 2025, reflecting significant progress in our diversity and inclusion journey.



Percentage of employees with disabilities by employee category GRI 405-1

Employee category	PwD	2025
		%
Statutory Board	People with Disabilities	0.0
	People without Disabilities	100
General Management (Senior Management)	People with Disabilities	20.0
	People without Disabilities	80.0
Area management	People with Disabilities	0.0
	People without Disabilities	100
Coordination (Junior Management)	People with Disabilities	10.3
	People without Disabilities	89.7
Supervision	People with Disabilities	25.0
	People without Disabilities	75.0
Administrative staff	People with Disabilities	5.6
	People without Disabilities	94.4
Operational staff	People with Disabilities	9.0
	People without Disabilities	90.9
Trainees	People with Disabilities	-
	People without Disabilities	-
Interns	People with Disabilities	-
	People without Disabilities	-
Apprentices	People with Disabilities	0.0
	People without Disabilities	100
Total	People with Disabilities	6.1
	People without Disabilities	93.9

Culture and Values – “Nosso Jeitão de Ser” (Our Way of Being)

At SIMPAR, corporate culture and values guide decision-making and strategy execution, serving as essential elements for generating sustainable value. A customer-centric approach, uncompromising governance, and adherence to ESG principles form the pillars of the Company’s management model, structured as a holding company that brings together independent companies working in a coordinated manner to create value.

Strategic decisions, business plans, and the evaluation of new opportunities follow guidelines that ensure alignment between strategy and execution, reflecting a solid, collaborative organizational culture oriented toward responsible growth.

“Nosso Jeitão” reinforces this direction by establishing the attitudes, behaviors, and practices that guide the operations of the Company and our subsidiaries. This guide reinforces discipline in the execution of business plans, consistency in identifying opportunities, and a commitment to the sustainability of the business.

These guidelines are applied in a decentralized manner, with each company operating independently and in synergy with the Group. In this context, the Holding Company plays a coordinating role and preserves the organizational culture, ensuring the integrity of values and the consistency of practices throughout the entire structure.

Our People have been one of SIMPAR’s differentials since its inception in 1956, with the founding of Transportadora Julio Simões in Mogi das Cruzes (SP).

Currently, more than 56,000 employees are responsible for promoting and reinforcing “Nosso Jeitão,” ensuring that corporate values are applied in day-to-day operations.

This cultural alignment supports the delivery of operational excellence with efficiency, through personalized, responsive, and effective service, contributing to the competitiveness and sustainability of the business.



Our Values



CUSTOMERS

The reason for our existence as a business. We understand our Customers to meet their needs.



PEOPLE

Our greatest differential and what enables us to achieve our goals.



SIMPLICITY

A straightforward way of being and acting. The greater the responsibility, the simpler we should be.



OWNERSHIP MINDSET

We act with depth and a holistic view. We are always willing to improve, doing more with less. We work with responsibility, commitment, and cost discipline.



SUSTAINABILITY

Actions that are economically viable, environmentally responsible, and socially equitable.



PROFIT

Everyone's mission. Essential to the growth and sustainable development of our businesses, our people, and to strengthening and sustaining our long-term relationships.

Our Beliefs

What we believe in...

-  **Ethics;**
-  Long-term relationships based on **truth** and **transparency**;
-  The strength of our **WORKFORCE**;
-  Striving to do better every day;
-  In knowing the **CUSTOMER**, **anticipating their needs**, and serving them better and better, thereby generating new business;
-  In continuously improving the quality of our services and our economic and financial results to contribute to the development of the **COMPANY**, **Our PEOPLE**, our **CUSTOMERS**, our **SHAREHOLDERS**, and **SOCIETY** as a whole.

We never compromise on..



Safety

Nothing is more important than working safely. Don't even try! Never risk your life!



Ethics and Compliance

Familiarize yourself with our internal regulations. Laws, rules, and policies are meant to be followed. Put them into practice!



Respect for People

We respect and value all people. We contribute to others. We do not tolerate disrespect.

Training and development

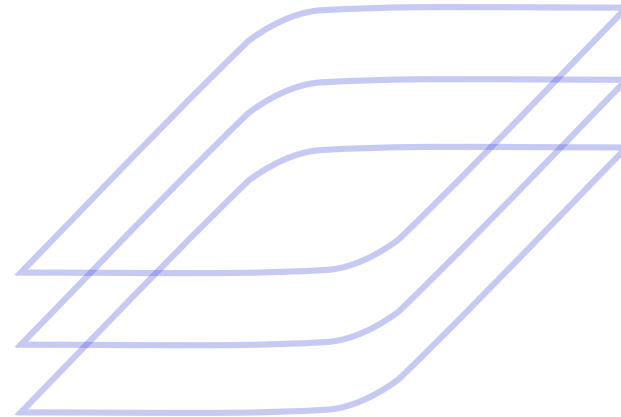
At the **SIMPAR Group**, we are increasingly investing in initiatives that value and care for Our People, supporting the personal and professional development.

In 2025, we rolled out training programs for company leaders, and starting in 2026, as a holding company, we will engage our senior executives (C-levels) in an exclusive immersion program, aiming to disseminate the Group's strategic business vision as a whole and foster a safe environment for the exchange of experiences and best practices.

These training programs and immersion sessions play a fundamental role in the continuous transformation of the business and in the excellence of customer service, while also contributing to the execution of the strategic plan and the guidelines established by the Board of Directors.

Average training hours per employee, by gender GRI 404-1

Gender	2025	
	Total hours	Average hours
Men	590.6	3.5
Women	826.4	3.6
Total training hours	1,417.0	3.6



Average training hours per employee, by gender GRI 404-1

Employee category	2025	
	Total hours	Average hours
Statutory Board	29.5	2.0
General Management (Senior Management)	19.2	2.7
Area management	131.6	4.2
Dealership management	0.0	0.0
Coordination (Junior Management)	136.1	4.1
Supervision	9.0	3.0
Administrative staff	932.6	3.7
Operational staff	117.5	2.7
Apprentices	41.6	5.9
Interns	0.0	0.0
Trainees	0.0	0.0
Total training hours	1,417.0	3.6



Talent retention and development

GRI 401-1

In an increasingly challenging and dynamic industry landscape, we are reinforcing our commitment to what drives our future: Our People. Talent retention has become an essential strategic pillar, and we are moving forward with a focus on strengthening leadership, both in the evolution of recruitment and in the continuous development of our People. This journey is conducted in a structured, integrated manner, aligned with our purpose of growing in a sustainable and consistent way. **(read more on page 56).**

Among our responsibilities, we play an active role in a non-statutory Committee responsible for selecting and approving candidates for executive positions in the companies. We also play a significant role in assessing and validating individuals who share our values.

When selecting new executives, this value is considered essential, as these professionals are responsible for guiding their teams in line with the corporate culture.

It is worth noting the ongoing effort to align the actions of HR leaders across the companies. In this context, functional reports are submitted to the Group's HR and Management Division, which is responsible for ensuring that initiatives are consistent with our policies, processes, and organizational culture, thereby guaranteeing the coherence and sustainability of the practices adopted.

In 2025, the holding company recorded 145 new hires, all located in Brazil's Southeast region.

New employee hires by gender

GRI 401-1

Gender	2025	
	Number	%
Women	59	40.7
Men	86	59.3
Total	145	100

New employee hires by age group

GRI 401-1

Age group	2025	
	Number	%
< 24 years old	54	37.2
> 24 to < 30 years old	34	23.4
> 30 to < 50 years old	54	37.2
> 50 to < 55 years old	0	0.0
> 55 years	3	2.1
Total	145	100

Turnover

With a diverse portfolio of companies, we offer a big number of opportunities, offering prospects for growth and development across a wide range of fields and businesses.

If an opportunity becomes available at any of the Group's companies, interested candidates can apply, and their suitability for taking on new challenges will be assessed based on their performance and evaluations recorded on the *Ciclo de Gente* platform (see page 59 for more details).

Employee turnover by age group [GRI 401-1](#)

Age group	2025			
	With Occurrence ¹		Without Occurrence ²	
	Number	%	Number	%
< 24 years old	36	39.8	25	27.6
> 24 to < 30 years old	35	38.3	34	37.2
> 30 to < 50 years old	62	35.2	60	34.1
> 50 to < 55 years old	7	43.8	7	43.8
> 55 years	3	10.7	3	10.7
Total	143	35.6	129	32.1

Employee turnover by gender [GRI 401-1](#)

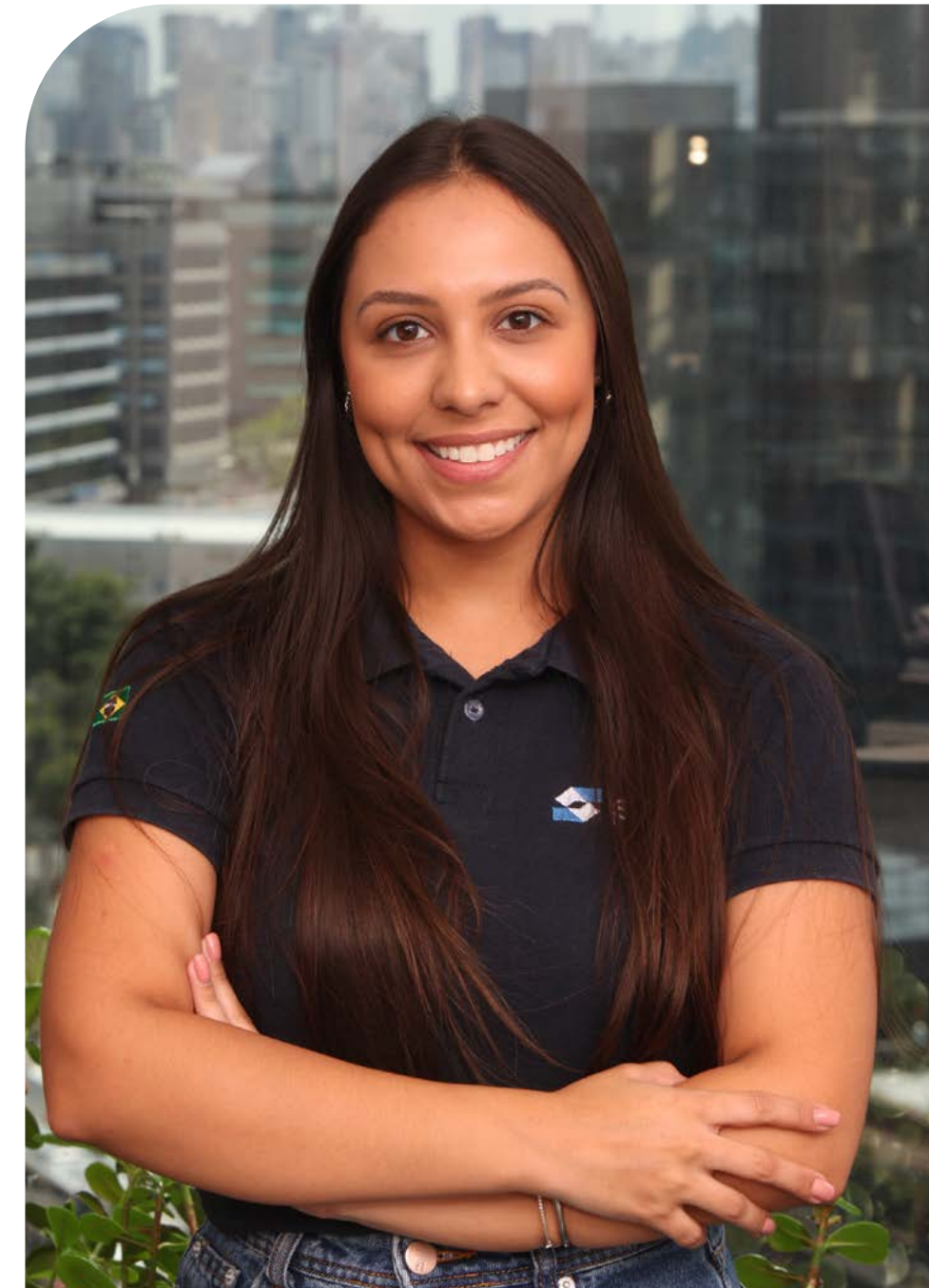
Gender	2025			
	With Occurrence ¹		Without Occurrence ²	
	Number	%	Number	%
Men	64	36.5	57	32.5
Women	79	34.9	72	31.8
Total	143	35.6	129	32.1

Employee turnover by region [GRI 401-1](#)

Region	2025			
	With Occurrence ¹		Without Occurrence ²	
	Number	%	Number	%
Southeast	143	35.6	129	32.1

¹ 1 Turnover with occurrences: considers all terminations, regardless of the reason. The calculation is as follows: (number of employees terminated during the year / number of active employees at year-end) × 100.

² 2 Turnover without occurrences: excludes terminations due to downsizing, demobilization, death, end of contract, and statutory dismissal. The calculation is as follows: (number of employees terminated during the year without occurrences / number of active employees at year-end) × 100.

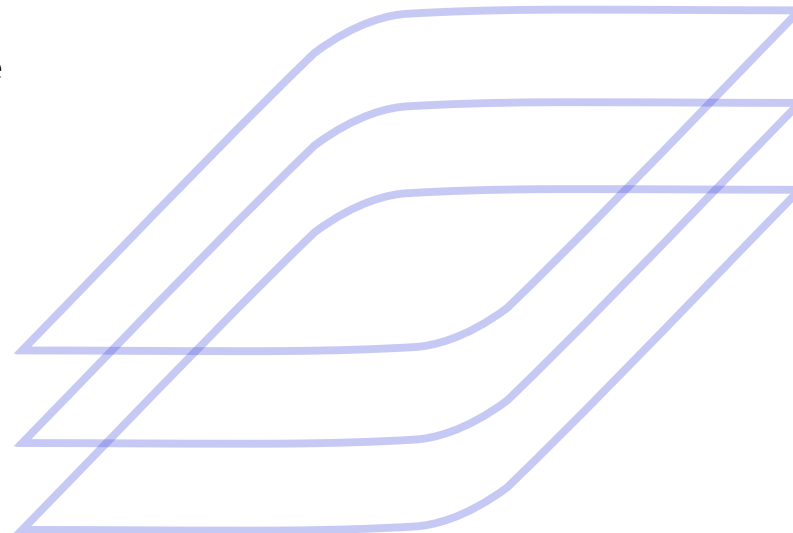


Training in Ethics and Transparency

The Integrity Track is a mandatory training within the **Compliance Program**, with biennial refreshers, covering essential topics such as the **Code of Conduct**, conflicts of interest, private and public corruption, bidding processes, donations and sponsorships, gifts and presents, labor relations, and expected employee conduct.

New employees have up to 90 days to complete the Compliance Track, made available through the **SIMPAR University**. In this track, we reinforce key topics such as the moral and sexual harassment prevention policies, the Brazilian General Data Protection Law (LGPD, in Portuguese), information security, and the operation of our Whistleblowing Channel. These trainings are mandatory and subject to audit.

The **Compliance Program** is one of the pillars of our ethical conduct and establishes strict public and private anti-corruption guidelines. This approach is part of a system that includes governance structures, communication channels, internal controls, policies, procedures, and training programs. This way, we disseminate information and establish a robust set of practices across our operations.



People Cycle

GRI 404-2

The behavioural competencies and desired performance of our staff are assessed using the *Ciclo de Gente* platform, which provides us with data on each employee's history. The cycle is carried out by the companies, in accordance with the employee's hierarchical level.

The Programme assesses the performance of the skills and behaviours of 100% of employees more than 180 days after joining, calibrates the results using a 9-box matrix, monitors the feedback provided, and creates and monitors Individual Development Plans (IDPs) throughout the current year.

Feedback is one of the essential stages and forms the basis for an IDP proposal. Leaders are constantly encouraged to provide their views on the professional's performance and may utilize training provided by **SIMPAR University**.

The People Cycle is covered in internal communication materials dedicated to organisational culture, with the aim of informing staff about changes to policies and processes, engaging and raising awareness among staff on ESG issues, and reinforcing our employer brand reputation, fostering a sense of pride in belonging.

To ensure consistency in performance appraisal methods, the People Cycle is organised and managed by the holding company.

Succession Program

GRI 404-2

We have identified successors for 100% of our leaders. We support successors at executive level with tailored development programmes appropriate to their next level.

The Programme enables us to identify successors across the entire Group. In this way, a professional from **MOVIDA**, for example, may be identified as a successor at **VAMOS**, and, similarly, someone from the truck hire company may go on to take up a new position within the holding company.

Key People Mapping

GRI 404-2

More than connecting the right people to the companies' tactical and strategic challenges, we evaluate key employees in their current roles. To this end, we work closely with HR of People's teams, company CEOs, and evaluation committees.

The People Cycle consolidates information on vacancies across the Group companies and

facilitates the assessment of candidates based on data available on the platform. If eligible, the employee may align the transfer with their direct managers, agreeing on timelines for the movement to take place. Moreover, personalized development and support is developed.

This proactive approach enables us to mobilize in advance, anticipating movements and opportunities while ensuring agility in decision-making to support future expansion across **SIMPAR** companies and businesses.



SIMPAR University

SIMPAR University offers a range of training programs that go beyond those required by law—specific development tracks tailored to the needs of each employee, as well as some focused on self-development. The goal is to equip our professionals with as much expertise as possible, and these training programs are delivered online—through live or recorded classes—as well as in person.

Young Apprentice Program



Here at **SIMPAR**, we believe that every start matters – and that purposeful learning makes all the difference. That is why we see our **Young Apprentice Programme** as an excellent way to develop young professionals for the future.

“Nosso Jeitão” of doing this has as its biggest differentiator the knowledge tracks of SIMPAR University, which provide content that stimulates the socio-environmental skills of young people.

The Programme is managed by the holding company, which ensures the selection of young people whose profiles align with our culture. Among other initiatives aimed at the apprentices’ development, there are meetings with managers and the People and Culture department, as well as quarterly performance reviews of these young talents.

In 2025, we had 1,088 apprentices across our companies, with around 200 young people working in Mogi das Cruzes and the surrounding region. Of the most recent intake of 49 young people, 33 graduated that year.



Holiday Program

Lasting one month, with a six-hour working day and a stipend, the **Holiday Internship Programme** offers young people aged 16 to 21 – including relatives or friends referred by employees – a first opportunity to gain professional experience and kick-start their careers.

If you fit in with our culture, there is also the possibility of permanent employment in roles within the Group’s companies, working either at the office in São Paulo (SP) or at the administrative headquarters in Mogi das Cruzes (SP).



Diversity

We value our people and develop programmes focused on professional growth, the promotion of diversity and inclusion, recognising that these pillars strengthen our corporate culture and drive innovation.

Still on this topic, we continue to move towards taking into account the information and experiences within companies and having the theme as part of the People agenda, and our programmes are designed to create opportunities for development.

Currently, these diversity and inclusion programmes take into account:



Training and development:

aimed at developing our employees by promoting diversity and amplifying the knowledge, as well as building important skills for an inclusive work environment.



Adoption of recruitment

practices: aimed at ensuring that selection processes are guided by principles of equity, without discrimination based on origin, gender, race, sexual orientation, or other characteristics.



Mentoring and

support: targeted at underrepresented groups, supporting their career development.

As a result of these initiatives, we have seen significant progress in the representation of women on the holding's Board of Directors. Between 2024 and 2025, the proportion of women rose from 33.3% to 62.5%, surpassing the proportion of men during that period. Compared to 2023, this growth represents a 192% increase in female representation.

Percentage of employees by employee category and gender GRI 405-1

Employee category	Gender	2023		2024		2025	
		Total	%	Total	%	Total	%
Statutory Board	Men	11	78.6	10	66.7	3	37.5
	Women	3	21.4	5	33.3	5	62.5
General Management (Senior Management)	Men	4	50.0	4	57.1	3	60.0
	Women	4	50.0	3	42.9	2	40.0
Area management	Men	16	55.2	18	58.1	19	61.3
	Women	13	44.8	13	41.9	12	38.7
Coordination (Junior Management)	Men	14	41.2	16	48.5	13	44.8
	Women	20	58.8	17	51.5	16	55.2
Supervision	Men	2	66.7	2	66.7	2	50.0
	Women	1	33.3	1	33.3	2	50.0
Administrative staff	Men	91	38.6	104	40.9	103	38.4
	Women	145	61.4	150	59.1	165	61.6
Operational staff	Men	22	61.1	19	43.2	20	45.5
	Women	14	38.9	25	56.8	24	54.5
Interns	Men	1	100	3	100	0	-
	Women	0	0	0	0	0	-
Apprentices	Men	0	0	3	42.9	4	57.1
	Women	5	100	4	57.1	3	42.9
Total	Men	161	44.0	179	45.1	167	42.2
	Women	205	56.0	218	54.9	229	57.8

Women in Leadership

GRI 3-3 on the material topic Valuing People and Human Rights

At the **SIMPAR**, women significantly outnumber men, particularly in administrative roles, accounting for 61.6% of the workforce in 2025, compared to 59.1% in 2024.

The development and strengthening of women's presence in leadership positions, both at the holding company and within our subsidiaries, has been a priority that requires dedication and focus. In response, we expanded investments in the **Mentoring Program for Women**, which has already proven successful at the holding company and has since been replicated across Group companies.

Women at SIMPAR

 **58%**
(229)

 **48.1%**

**of leadership positions¹
are held by women**

¹ Leadership positions include: executive board, management, coordination, and supervision.

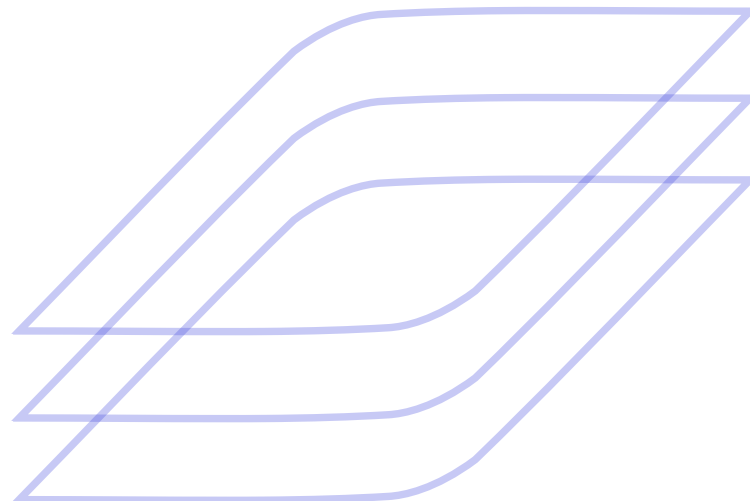
Women in Leadership Program

The **Women in Leadership Program** offers mentoring to female employees as part of the Diversity actions. The initiative aims to promote gender equality and strengthen the presence of women in management positions across the Group's companies.

The program supports participants' professional development, preparing them to work in more complex environments, encouraging the exchange of experiences, and strengthening essential leadership skills for the upcoming challenges in their careers.

Since 2019, we have been associated with the Movimento Mulher 360, an initiative that promotes women's economic empowerment, reinforcing the importance of women's representation in the labor market.

In this way, we reinforce our commitment to building a more diverse and inclusive corporate environment, expanding professional growth opportunities for women and contributing to the transformation of the logistics and mobility sector.



Local and foreign talent

We prioritise hiring local talent, and create opportunities for refugees, helping to the development of the communities in which we operate.

The **Connecting Borders Programme**, developed by **JSL**, promotes inclusion, employability and socio-economic integration for migrants and refugees in Brazil. The Arujá and Guarulhos sites in São Paulo to take on these professionals – in 2025, there were 7. Across the two editions of the Programme, 18 vacancies were opened for logistics operators and warehouse staff, with 70 applicants from Afghanistan, Angola, Venezuela, the Republic of the Congo and Haiti.

Percentage of senior management at significant locations of operation that are hired from the local community GRI 202-2

Holding company Leadership composition by employee origin	2025	
	Statutory Board	Management
Total number of employees in the functional level	14	36
Number of employees in the functional level hired from the local community	13	36
Percentage of employees in the functional level hired from the local community (%)	93%	100%





Age diversity

We also promote age diversity for leadership positions, always guided by competence, equity, and a focus on value creation. In addition, we ensure that compensation is based on the complexity of each role's responsibilities, with no pay differentiation defined on age or gender.



Percentage of employees by employee category and age group GRI 405-1

Employee category	Age group	2025
		%
Statutory Board	< 30 and < 50 years	62.5
	< 50 and < 55 years	12.5
	> 55 years	25.0
General Management (Senior Management)	< 30 and < 50 years	40.0
	< 50 and < 55 years	20.0
	> 55 years	40.0
Area management	> 24 and < 30 years	3.2
	< 30 and < 50 years	71.0
	< 50 and < 55 years	16.1
	> 55 years	9.7
Coordination (Junior Management)	< 30 and < 50 years	6.9
	< 50 and < 55 years	86.2
	> 55 years	6.9
Supervision	> 24 and < 30 years	75.0
	< 30 and < 50 years	25.0
Administrative staff	< 24 years	30.6
	> 24 and < 30 years	29.1
	< 30 and < 50 years	36.6
	< 50 and < 55 years	0.7
	> 55 years	3.0
Operational staff	< 24 years	6.8
	> 24 and < 30 years	9.1
	< 30 and < 50 years	45.5
	< 50 and < 55 years	11.4
Apprentices	> 55 years	27.3
	< 24 years	100
Total	< 24 Years	23.2
	> 24 and < 30 years	22.2
	< 30 and < 50 years	43.7
	< 50 and < 55 years	3.5
	> 55 years	7.3

Productive Inclusion

We promote initiatives for productive inclusion within our companies, extending these efforts across the entire **SIMPAR** ecosystem. These are initiatives and projects that promote diversity on various fronts, including the promotion of gender equality and the creation of opportunities for people from under-represented groups and/or those in socially vulnerable situations to enter the labour market.



You Want It? You Can Do It!
A partnership between SIMPAR, the Julio Simões Institute, and Alicerce Educação aimed at people in vulnerable situations, which enables more than 80% of those who complete the courses to find employment.

You Want It? You Can Do It! (*Você Quer? Você Pode!* Program)

The **You Want It? You Can Do It!** programme, run by the **Julio Simões Institute**, aims the formation of young people in vulnerable situations aged 16 to 24 by helping them develop academic and behavioural skills, plan their future, and enter the job market.

The course offers lessons in Portuguese, mathematics and Microsoft Office, as well as content focused on the world of work, in a welcoming environment that promotes independence, discipline and personal growth. Upon completion, participants can apply for young apprentice positions at any of the Group's companies.

Health and Safety

GRI 3-3 People's health and safety, 403-1, 403-2, 403-3, 403-4, 403-5, 403-6, 403-7, 403-9, 410-1

In 2025, the areas that go beyond Safety & Environment structures, made progress in legal requirements toward a more preventive and strategic approach aligned with business sustainability.

In **Health and Safety**, we established guidelines and promoting practices, integrating the topic with culture, engagement, and retention initiatives.

Our occupational safety technicians, engineers, and physicians rely on an updated **Occupational Safety and Health Policy** and an occupational safety and health manual, which complies with the requirements and provisions of Ordinance No. 3214/78 and the Regulatory Standards (NRs) of the Brazilian Ministry of Labor.

From a governance perspective, Safety and Health are part of the ESG agenda and fall under the responsibility of the Sustainability Committee (**learn more on page 31**), which has defined the following key strategic drivers: fostering a prevention culture, leveraging technologies such as telemetry, and integrating with the business.

Safety and Health Management

A single, integrated management system that monitors both administrative and operational areas, activities tailored, as well as internal movements carried out at customer facilities and within warehouses.

Specific measures relating to this issue are implemented on a decentralised basis by the Group's companies, in accordance with company's type of operation, specific risks and client requirements. This preventive approach begins even before new employees start work, as they take part in a safety induction programme covering topics related to our business operations. In addition, they receive role-specific guidance, instructions on the Daily Safety Dialogue (DDS) and information on conducting audits at work sites.

To prevent or mitigate impacts on employee health and safety, we map all relevant processes through field audits,

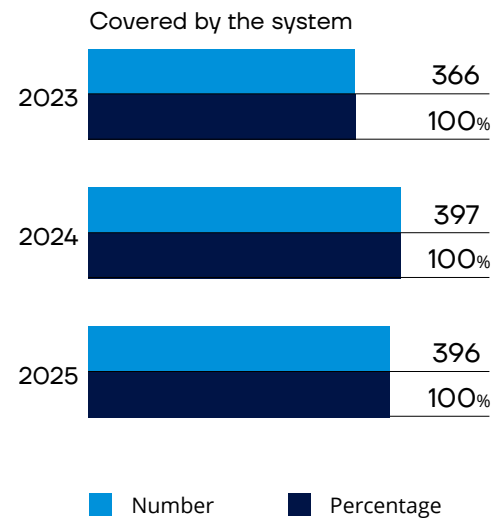
hazard and risk assessments, and the implementation of the **Risk Management Program (PGR, in Portuguese)**, and the Occupational **Health Medical Control Program (PCMSO**, in Portuguese). These programs are supported by preliminary risk analysis tools, monitoring of legal requirements, and continuous tracking of indicators across all our operations.

Our Occupational Health Services focus on identifying, preventing, and reducing risks through occupational medical evaluations, participation in the development of mandatory programs (PGR and PCMSO), accident analysis, and continuous monitoring of health indicators. These actions allow for the early detection of exposures and conditions that may pose risks, guiding measures to eliminate or minimize them.

Service quality is ensured by a specialized team, the use of standardized clinical protocols, internal audits, and electronic systems that ensure traceability and compliance.

We also maintain an **Internal Accident Prevention Committee (CIPA**, in Portuguese) and work committees across our units, with monthly meetings to address worker safety matters. With regard to health, screening and assessment services are provided for potential or existing health issues, supported by occupational health surveillance mechanisms.

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



Our focus is to ensure zero fatal accidents, and to this end, health and safety professionals continuously monitor health and safety procedures in the workplace in accordance with our Management System.

This monitoring is reinforced by formal communication channels, which guarantee

employees the right to refuse to work in hazardous situations. Among these is the Safe Contact line, available via the 0800 number, 24 hours a day, 7 days a week, to receive suggestions and feedback. The System centralises all information on accidents, focusing on risk investigation, identification of causes and the definition of preventive measures.

Occupational accidents- Holding¹² GRI 403-9

	2025
Number of hours worked	835,819.25
Number of fatalities resulting from occupational accidents	0
Rate of fatalities resulting from occupational accidents	0
Number of occupational accidents with severe consequences (excluding fatalities)	1
Rate of occupational accidents with severe consequences (excluding fatalities)	1,20
Number of occupational accidents subject to mandatory reporting	1
Rate of occupational accidents subject to mandatory reporting	1,20

¹ In 2024, the total number of hours worked was 785,796.3, and there were no serious or reportable workplace accidents, nor were there any fatalities.

² Rate: (number of accidents / number of hours worked) * 1,000,000

Compensation and benefits

GRI 401-2

Our People offers a benefits package that includes life insurance, health insurance, an on-site canteen (for staff based at the administrative headquarters in Mogi das Cruzes (SP)), meal vouchers (for staff based at the office in São Paulo (SP)), access to Total Pass, and maternity and paternity leave, amongst other benefits.

Coverage under the scheme is available to all our employees and, in some cases, may be extended to dependants, in accordance with the scheme's internal rules. For contract workers, access to supplementary healthcare is provided through the schemes offered by their respective contracting companies. Where applicable, the organisation informs

employees that some services are provided by public healthcare facilities (SUS).

We also provide administrative support for referrals, booking appointments and guidance on the proper use of the accredited network. In addition, employees have access to preventive programmes and health campaigns.

The health-focused structure has recently been expanded by a unit located at our administrative headquarters in Mogi das Cruzes (SP), offering occupational physicians, specialist physicians (general practitioners, orthopedists, gynecologists, cardiologists), occupational nurses, a nursing assistant, a nutritionist, and a psychologist.

Parental leave

In 2025, 13 employees took parental leave, with a retention rate of 87.5% for women and 80% for men 12 months after returning to work.

Parental leave | Holding GRI 401-3

	2023		2024		2025	
	Men	Women	Men	Women	Men	Women
Number of employees that were entitled to parental leave	161	205	178	215	167	229
Number of employees that took parental leave in the period	4	11	1	13	5	8
Number of employees that returned to work after parental leave ended in the period	4	5	1	10	5	4
Number of employees still on parental leave at the end of the period	0	6	0	3	0	4
Number of employees that were still employed 12 months after their return to work	4	11	1	8	4	7
Return to work rate (%)	100	45.5	100	76.9	100	50
Retention rate(%)	100	100	100	61.5	80	87.5

Compensation of holding company employees

GRI 2-30

At the holding company, all direct employees are covered by collective bargaining agreements.

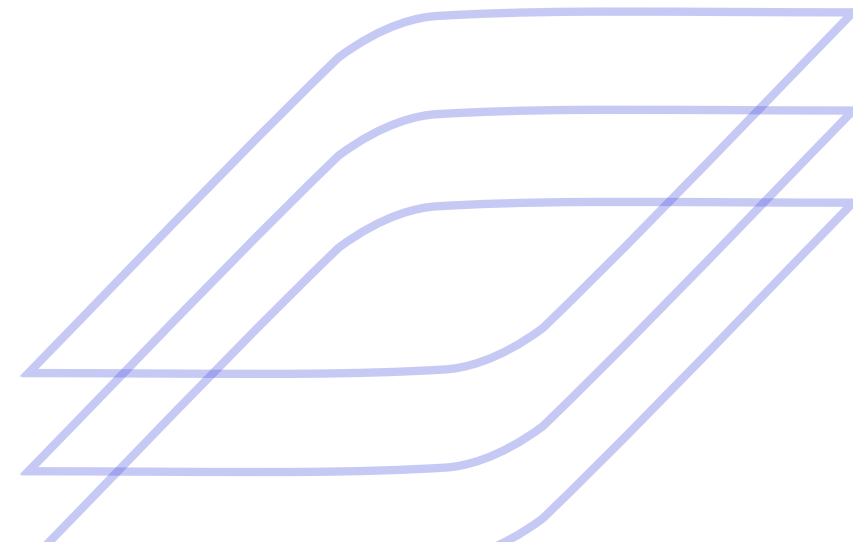
For transparency purposes, we also disclose the ratios of the lowest salary and the local minimum wage, as well as compensation by employee category and gender.

Ratio between the lowest salary and the local minimum wage¹

GRI 202-1

	2023		2024		2025	
	Men	Women	Men	Women	Men	Women
Ratio	1.3	1.3	1.2	1.3	1.3	1.2

¹ Fluctuations in the ratios are related to employee turnover.



Ratio of base pay to total compensation for men and women

GRI 405-2

Company	Employee category	2023		2024		2025 ¹	
		Reason for base salary	Reason for compensation	Reason for base salary	Reason for compensation	Reason for base salary	Reason for compensation
SIMPAR (holding)	Statutory Board	0.48	0.63	0.48	0.36	1.15	1.40
	General Management (Senior Management)	0.85	0.95	0.77	0.77	0.81	0.70
	Area management	0.73	0.68	0.77	0.69	0.87	0.79
	Coordination (Junior Management)	0.97	0.86	0.97	0.98	0.96	0.90
	Supervision	1.25	1.24	0.76	0.89	1.14	0.80
	Administrative staff	0.68	0.70	0.73	0.80	0.77	0.70
	Operational staff	0.19	0.21	0.75	0.84	0.19	0.10
	Apprentices	0.97	0.93	0.97	1.02	0.90	1.10
	Interns	0.9	1.15	1.02	0.29	-	-

¹ Benefits were not included in the calculation of employees' total compensation. We are working to improve the accuracy and quality of this data so that it can be properly incorporated into the next report.

Annual total compensation ratio

GRI 2-21

SIMPAR (holding)	2023	2024	2025 ¹
Ratio of the highest-paid individual/average for all employees (%)	129.3	119.0	168.0
Percentage increase in highest compensation paid (%)	1.1	0.0	9.7
Percentage variation in average total compensation (%)	-7.4	8.7	-22.3
Ratio of the percentage increase in the highest compensation paid to percentage increase in average total compensation	-0.1	0.0	-0.4

¹ Benefits were not included in the calculation of employees' total compensation. We are working to improve the accuracy and quality of this data so that it can be properly incorporated into the next report.

Pay gap percentage

SIMPAR (Holding company)	2023	2024	2025
Employees paid minimum wage	1.6	2.0	2.0
Employees paid above minimum wage	98.4	98.0	98.0
Full-time employees paid with company shares	2.7	2.0	3.0
Employees paid family wage ¹	N.A.	N.A.	N.A.

Support for employees

GRI 3-3 Material topic: Occupational health and safety

In addition to these benefits, we carried out initiatives that support and promote the development of our people and their families, providing comprehensive care across a range of areas:



Family Appreciation

An initiative focused on hiring family members, thereby strengthening and expanding the generation of employment, income, and benefits for employees' families.



Health 360

A program that addresses risks such as mental health, sedentary lifestyle, inadequate nutrition, chronic diseases, smoking, and harmful alcohol use. Access is facilitated through in-person and remote services, confidential scheduling, the possibility of participation during working hours, and broad internal communication.



Corporate Citizenship

Extended leave: 6 months for maternity leave and 20 days for paternity leave.



Gestar bem Program

Caring for those who shape the future with love. SIMPAR offers a Newborn Kit and the "Mom's Corner" (with the well-being of breastfeeding mothers in mind, we provide a dedicated space for expressing and storing breast milk at our administrative headquarters in Mogi and at our office in São Paulo).



Ligado em Você

Through *Ligado em Você*, we offer a program focused on welcoming, informing, and supporting pregnant women and employees on maternity leave.



Relationships

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5


Interactive
summary

About Stakeholders

GRI 2-6

We foster relationships based on transparency and the creation of shared value with employees, suppliers, society, the government, and customers. To this end, we rely on robust governance, programs and policies tailored to the specific needs of each stakeholders. In this way, we build solid, ethical relationships based on trust and guided by industry best practices, resulting in a strong brand with recognized credibility.

As part of our initiatives to operate with full transparency, we are providing this information to our shareholders and related-party transactions in the **Reference Form**, in accordance with the Brazilian Securities and Exchange Commission's (CVM, in Portuguese) regulations. There are no underrepresented groups or stakeholder representatives participating in the governance bodies.



Employees

The relationship is based on a strong Culture, supported by structured Governance processes, onboarding, and people development processes. Key Programs for employees include the **People Cycle**, which drives performance evaluation and internal growth; the **Family Appreciation Program**, which encourages the hiring of family members, strengthening socioeconomic impact; and **Ligado em Você**, which provides social, psychological, legal, and healthcare support to employees and their families. We also monitor voluntary terminations to enhance the internal experience.



Suppliers

We build long-term business partnerships and prioritize the engagement of local suppliers, fostering regional socioeconomic development. In addition, we promote best practices through our **Code of Conduct for Third Parties**, ensuring compliance and accountability across our supply chain.



Society

We mitigate impacts by prioritizing Programs focused on professional qualification and the inclusion of underrepresented groups in the labor market, such as **Você Quer? Você Pode! (You Want It? You Can Do It!)** a training and professional inclusion program aimed at young people living in situations of social vulnerability. The **Julio Simões Institute** leads proprietary projects, while internal guidelines steer social investment, with ongoing measurement of outcomes and a focus on strengthening our impact in the communities surrounding our operations.



Government

We operate in accordance with high standards of compliance, ethics, and transparency in our dealings with public entities. Internal policies, particularly the **Public Sector Interaction Policy**, ensure that institutional engagements adhere to the Governance standards and ethical conduct established by the Group.



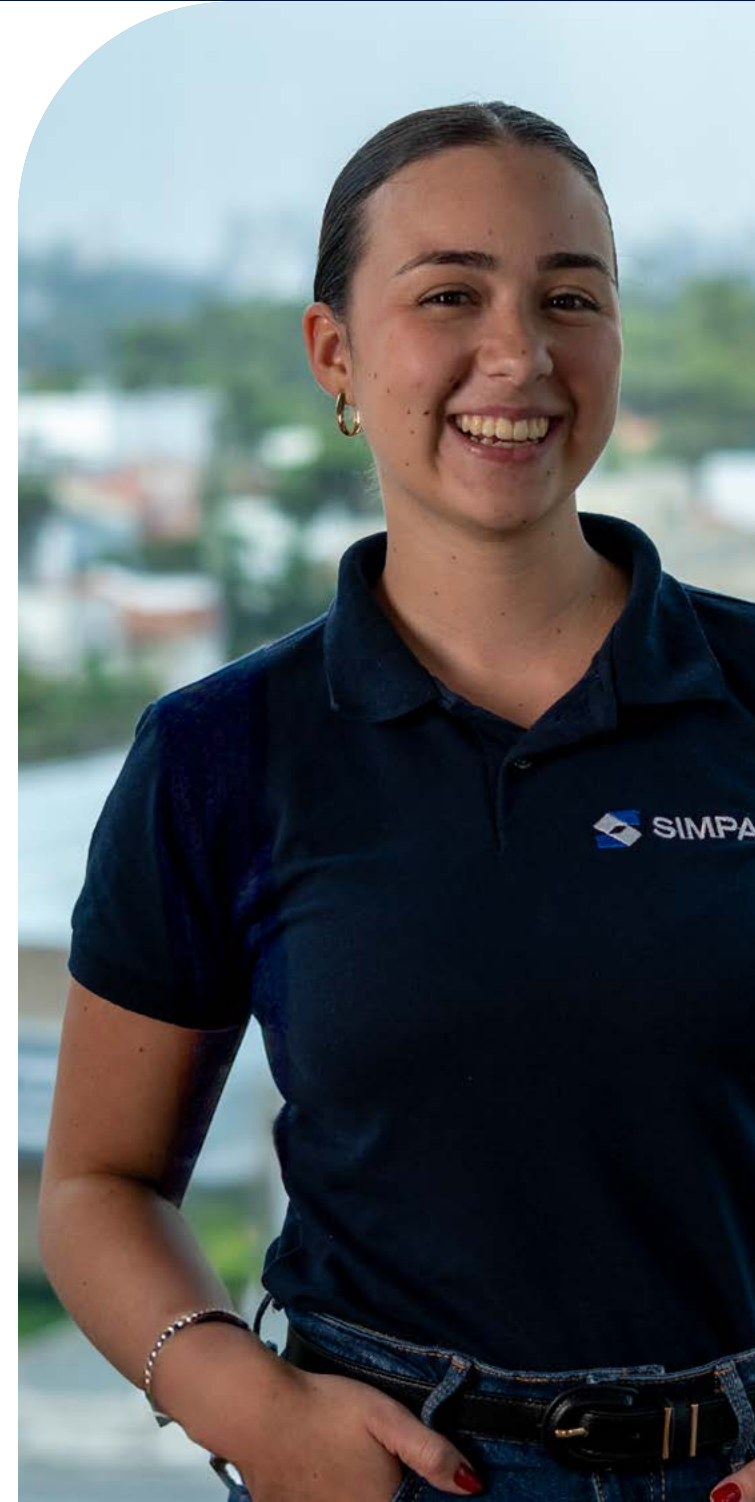
Customers

We closely monitor the execution of our companies' strategies through the NPS, ensuring quality and agility in service delivery. We anticipate needs to develop innovative solutions that drive growth and efficiency for our Customers.



Investors

The Investor Relations department operates with transparency and ethics, ensuring the equitable disclosure of information in an agile and accurate manner, thereby strengthening the Group's trust and credibility.



Institutional partnerships

GRI 3-3 Valuing People and Human Rights, 2-23

We base our commitments on widely recognised international standards and voluntary initiatives that guide ethical, social and environmental conduct. In this regard, we are signatories to the ten principles of the **UN Global Compact**, which cover human rights, labour standards, the environment and anti-corruption. We adhere to the **Fundamental Conventions of the International Labour Organisation (ILO)**, which address issues such as decent work, freedom of association, the eradication of child and forced labour, and the promotion of equal opportunities, and we align our guidelines and targets with the Sustainable Development Goals (SDGs) of the 2030 Agenda.

We are also signatories to **UN Women's Women's Empowerment Principles**, which guide our practices towards promoting gender equality and advancing the rights of women and girls across all our areas of operation. We also participate in the **Movimento Mulher 360**, which focuses on promoting gender equality and

advancing women's inclusion in the corporate environment, and we support **Childhood Brasil's Na Mão Certa Programme**, which works to combat the sexual exploitation of children and adolescents on the country's motorways.

Our commitments also include the ongoing monitoring of internal policies and the implementation of supplier verification processes as part of our compliance practices. We adopt the precautionary principle, guiding our actions to prevent serious or irreversible socio-environmental impacts, even in the face of scientific uncertainty. This guideline is underpinned by our **Sustainability Policy, Human Rights Policy and Social Investment Policy**, with a focus on preventing risks related to the environment, health and safety.

The **Human Rights Policy** represents a commitment from all companies within the Group. This issue is part of our Culture, being taken into account in business decisions and

strategies and in our daily practices, serving as a benchmark for all our operations.

We contribute to actions and policies through our participation in industry associations. In this context, **we do not make financial contributions to political parties, groups or**

funds, acting in accordance with our Code of Conduct. Our relationship with associations is based on collaboration and limited support, without political aims, in compliance with the Company's internal regulations.



Suppliers

GRI 3-3 Positive impact on communities and the value chain, 3-3 Corporate governance, ethics, and transparency, 3-3 Relationship with customers, 2-29, 204-1, 414-2, 416-1, 417-3

We maintain relationships with our suppliers grounded in integrity and focused on Creating Shared Value. We also contribute to the sustainable development of the communities where we operate by prioritizing business relationships with local suppliers. During the year, 50.4% of the total value of our purchases was made from local suppliers¹.

Our Procurement area is responsible for sourcing the acquisition of assets, services, materials, and supplies, primarily from the following categories: benefits, fuels, uniforms, PPE, tires, office supplies, software, IT equipment, consulting, and technology services. In addition to prioritizing local suppliers, the area focuses on financial sustainability and quality.

¹ The following companies registered in the SIMPAR Group's SAP system were considered key units: SIMPAR (holding company), JSL, MOVIDA, VAMOS Locação, VAMOS Concessionárias, AUTOMOB Concessionárias Leves, AUTOMOB Concessionárias Pesados, CS Brasil, Banco BBC Digital, and CS Infra. Local purchases are defined as those made within the same state. In addition, the SIMPAR Group's strategic expansion has led to increased spending with local suppliers.

Ethics and Sustainability in the value chain

GRI 408-1, 409-1

Our relationship with third parties is structured through initiatives that ensure ethical and transparent engagement. We have adopted a third-party onboarding process aligned with the **Compliance Program**, focusing on identifying and mitigating risks. This process is carried out through the G-Certifica management platform, which performs automated checks of essential documents and screens restrictive lists, as well as judicial or administrative proceedings, identifying and mitigating risks, including practices related to child or forced labor.

If any risk is identified, the third party supplier is automatically blocked. If classified as high risk, a due diligence process is conducted using a risk matrix based on the COSO methodology. When no blocking occurs, the third party must accept the **Code of Conduct for Third-Parties**, a set of guidelines that reflect our values and guide

all our business relationships, based on ethical, transparent, and upright practices in compliance with applicable laws.

Suppliers must also complete a conflict of interest questionnaire, which assesses the criticality of activities and adherence to integrity and ethics standards, in addition to agreeing to standard contractual clauses on Anti-Corruption and the Brazilian General Data Protection Law (LGPD, in Portuguese). This process follows the guidelines set out in our **Third-Party Registration and Onboarding Policy**.

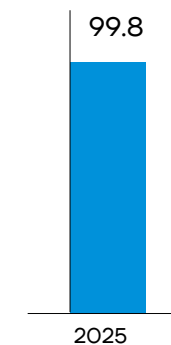
No significant risk of child labor was identified in our supply chain, and no young workers are exposed to hazardous work in any geographic area where we operate. We also recorded no cases of suppliers identified as violating human rights in our supply chain.

50.4% of the total value of our purchases was spent with local suppliers



Percentage of new suppliers screened using social criteria¹

GRI 414-1
SIMPAR (holding)



¹ Only nine were blocked during the pre-approval process. The number reflects the **SIMPAR Group's** percentage share, since the procurement function is corporate.

Social engagement

GRI 3-3 Impact on communities and the value chain, 2-24, 203-1, 203-2, 411-1, 413-2

The **SIMPAR Group** has a significant impact on the communities where it operates through a private social investment strategy aligned with the ESG agenda and implemented by the Júlio Simões Institute and the sustainability departments of each of its companies.

Among the four priority pillars of this strategy is productive inclusion, implemented through the Institute's own programs as well as through donations made both via tax incentives and direct transfers of funds to NGOs.

The management of incentive-based projects, aimed at individuals and legal entities, is conducted by the holding company, reinforcing the Group's commitment to the social and economic development of communities.

Projetos Incentivados (Legal Entities): in 2025, the group contributed R\$ 2,055,153.08. Fourteen projects were carried out, serving 2,744 children, youth, and adults in socially vulnerable situations through regular cultural and sports training activities. We also served 10,830 people at cultural and sports events.

Caminho do Bem (Individuals): the program that encourages employees to allocate a portion of their income tax to social projects reached a record total of R\$ 1,060,780.54, in 2025. In addition, we carried out four projects that served 85 people through regular cultural and sports training activities, and another 558 through cultural and sports events.

Resource allocation is carried out in accordance with the **Social Investment Policy**, ensuring the execution of projects aligned with the Company's social and environmental priorities,

aimed at generating positive impacts, strengthening public policies, and advancing sustainable solutions to relevant social and environmental challenges.

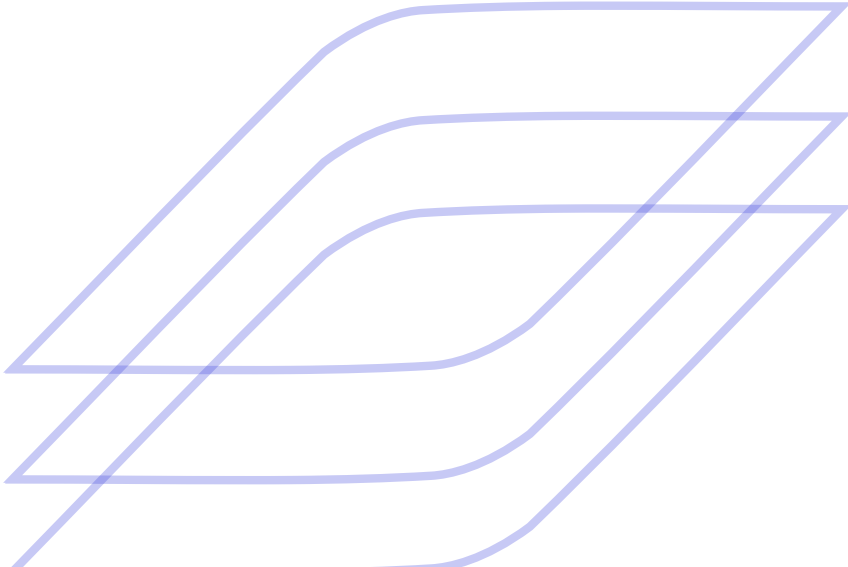
Social Investment – SIMPAR Group GRI 203-1

	2023		2024		2025	
	%	Amount (R\$)	%	Amount (R\$)	%	Amount (R\$)
Employee donations	17	735,294.13	10	820,518.21	19	1,060,780.54
Group donations	74	3,146,474.76	80	6,687,495.15	37	2,100,429.00
Incentivized projects	8	353,811.80	10	829,714.44	36	2,055,153.08
Commercial initiatives	0	662.59	0	0	9	511,532.06
Total	100	4,236,243.28	100	8,337,727.80	100	5,727,894.68

Percentage of operations with implemented local community engagement, impact assessments and/or development Programs GRI 413-1

Company	Type of assessment and plans for local community development	2025
SIMPAR (holding)	Social impact assessments, including gender impact assessment, based on participatory processes	0
	Environmental impact assessments and ongoing monitoring	0
	Public disclosure of results of environmental and social impact assessments	100
	Local community development programs based on local communities' needs	100
	Stakeholder engagement plans based on stakeholder mapping	100
	Broad based local community consultation committees and processes that include vulnerable groups	0
	Works councils, occupational health and safety committees and other worker representation bodies to deal with impacts	0
	Formal local community grievance processes	100

¹ There were no social impact assessments, gender impact assessments, environmental impact assessments and ongoing monitoring, broad based local community consultation committees and processes that include vulnerable groups, as well as work councils, occupational health and safety committees and other worker representation bodies to deal with impacts.



Julio Simões Institute

GRI 3-3 Impact on communities and the value chain, 203-1, 413-1, 413-2

The **Julio Simões Institute** channels the Group's social investments into its own projects and initiatives carried out by external institutions in the areas of sociocultural and social assistance, strengthening its social impact through three pillars: Quality of Life for Professional Drivers, Educational Training, and Community Engagement. In 2025, the **Institute** further strengthened its involvement in projects focused on productive inclusion and social development, connecting with communities through these initiatives, while also preserving the Group's history and managing the collection of the **Julio Simões Center for Memory and Culture**.

Learn about the major projects supported by the **Júlio Simões Institute**:

Você Quer? Você Pode! (You Want It? You Can Do It!)

High School

A Program aimed at young people in situations of social vulnerability, designed to strengthen their academic and behavioral skills, helping them develop life plans and enter the job market.

Through the **"You Want It? You Can Do It!"** program, the Institute offers a 50-hour training course over four months, including a stipend, transportation vouchers, and two meals three times a week, with a focus on Portuguese, mathematics, Microsoft Office, and career guidance.

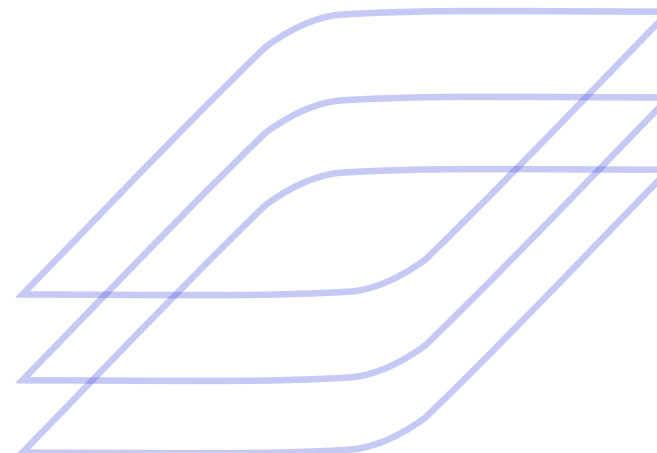
49 young people
benefited

of which 37 were hired
by the **SIMPAR Group**.

Elementary school

The Program addresses topics complementary to the school curriculum. It includes visits by 4th-grade elementary school students from the municipal school system of Mogi das Cruzes (SP) to the **Júlio Simões Memory and Culture Center** and participation in a cultural contest with awards.

2,317 people
impacted.



Direção Certa (Right Direction)

The Program aims to provide financial education to independent truck drivers, offering a free online learning track. By promoting improved financial management, Direção Certa contributes to the quality of life, safety, and well-being of this group.

522 people
impacted.

Preventive Driving

A free online training track on preventive driving, focusing on technical and behavioral skills.

10,533 drivers
benefited.

Support for institutions

The **Institute** also supports institutions that generate a positive impact. Learn about the initiatives supported:

Fixed monthly payments	Description	People impacted
Maintenance of the Asilo Manuel Maria	The nursing home houses 35 low-income elderly individuals - Mogi das Cruzes (SP).	35
APAE - Association of Parents and Friends of Exceptional Children	People with disabilities - Mogi das Cruzes (SP)	600
Fraternidade Daycare Center	Children - Mogi das Cruzes (SP)	230
Lar dos Velhinhos	Nursing home for elderly individuals – Virginópolis (MG)	17
A Candeia	Young people – Três Lagoas (MS)	60
Recanto do Ancião	Nursing home for elderly individuals – Aracruz (ES)	40
SOS Vida	Children – Eunápolis (BA)	41
CTL Guadalupe	Individuals with substance use disorders – Jaú (SP)	18
One-time donations	Description	People impacted
Brás Cubas Parish	Donation of food boxes	1,132
Pacto Contra Fome	Donation	2,000
Peça Papel de Parede Amarelo	Donation	100
Aliança Misericórdia	We cover the costs for repairs to the electrical infrastructure, as well as hygiene and cleaning supplies for one month.	10,000
Alfajundiapeba Association	480 toys donated (purchased through a charity run held during the annual convention)	480
Espírita Samaritano Center	Donation	332
Missão Intensidade Mission	The Institute matched employees' R\$8,750 donation to the Christmas campaign for Missão Intensidade, an NGO that provides after-school education and training for children and youth - Mogi das Cruzes (SP).	450
GÁS Institute and SOPA Institute	Donation of 612 blankets and 1,124 pairs of socks (kits), distributed between both institutions.	612
Total number of people affected		16,147

During the year, we expanded the reach and quality of our social investments through an increase in the scope, number, and quality of the programs offered by the **Júlio Simões Institute**, focused on youth and elementary school students, as well as the growth in incentivized projects, achieving positive results. Transfers from Group companies to the **Júlio Simões Institute** in 2025 were as follows:

JSL		R\$ 645,000.00
MOVIDA		R\$ 435,000.00
VAMOS		R\$ 210,000.00
AUTOMOB		R\$ 45,000.00
CS Brasil		R\$ 45,000.00
Ciclus/CS Infra		R\$ 45,000.00
Banco BBC Digital		R\$ 45,000.00
SIMPAP		R\$ 30,000.00
Total		R\$ 1,500,000.00

Environmental management

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Interactive
summary



6

Eco-efficient operations

GRI 3-3 Climate strategy and environmental management, 303-3, 305-1, 305-2, 305-3, 305-5, 305-6, 306-3, SASB TR-RO-110a.2

As a holding company primarily engaged in administrative activities in an office setting, the Company's environmental impacts are eventual and indirect in nature, resulting from the activities carried out by the companies that make up the Group.

Each subsidiary adopts its own environmental management approach, tailored to the specific context of its business. Overall, SIMPAR's environmental management is guided by a strategic approach embedded in long-term sustainable Value creation, reflecting the Group's commitment to sustainable Value creation and responsible business conduct. Given the relevance of environmental matters to financial performance and business resilience, the **SIMPAR** company works closely with its business units to identify, assess, and manage environmental risks and opportunities that may affect strategy, cash flow, financial position,

and future outlook, particularly those related to climate change, natural resource use, and regulatory compliance.

Throughout the reporting period, **SIMPAR** strengthened its Environmental Governance by fostering the standardization of guidelines, enhancing the monitoring of risks and opportunities, and promoting data-driven decision-making based on consistent metrics. It also supported the integration of environmental topics into Corporate strategy and operational processes, contributing to the Group's adaptation to a low-carbon economy and to increasing demands for Value-oriented sustainability disclosures.

The information presented below, while occasionally referencing Group companies, relates to the holding company's operations.

For further details on the environmental management practices of our subsidiaries go to:



Sustainability - JSL



Car Rental at | **MOVIDA** Car Rental



VAMOS | Sustainability



Sustainability | **AUTOMOB**



Commitments to ESG Practices - **CS Infra**



Home - **CS Brasil Serviços**



Ciclus Ambiental



Banco BBC Digital: The bank that understands your daily routine

Water

GRI 303-1

At the holding level, water is used exclusively for human consumption and sanitary purposes in our offices. Most of it is supplied through the public water network, complemented by withdrawals from a duly licensed artesian well. All wastewater generated is discharged into the public sewage system, in compliance with applicable regulations. Given the administrative nature of our operations, water-related impacts are minimal.

We monitor water consumption at the administrative headquarters, in Mogi das Cruzes (SP), on a monthly basis, using water and wastewater bills to track volumes. This approach allows us to identify variations and investigate their causes—such as construction works, changes in headcount, or leaks—and to implement corrective measures when necessary.

At the end of 2024, we set a target to reduce water consumption per employee, installing flow restrictors on faucets and carrying out visual awareness campaigns to encourage responsible use. Although our facilities are not located in areas of significant water stress, we adopt practices aligned with public policies on the rational use of water and with applicable legislation.

We also comply with the requirements of the water use permit for the artesian well. Treatment is carried out through chlorination and filtration, with monthly and semiannual analyses, and results are recorded in SISAGUA, a Brazilian Health Surveillance Agency's system.

“Monthly monitoring of water consumption allows to identify fluctuations in average volume and their causes, such as an increase in the number of employees or the completion of necessary construction work, as well as to implement corrective measures.



Across **SIMPAR**’s, businesses, water is an essential resource for operational continuity and sustainable development. Recognizing its strategic importance, the Group adopts a responsible approach to water management, focused on promoting operational efficiency, reducing environmental impacts, and ensuring compliance with applicable laws. Initiatives aimed at monitoring consumption, mitigating water-related risks, and promoting the rational use of this resource reflect the Company’s commitment to environmental stewardship, business resilience, and long-term Value creation for its stakeholders.

Water withdrawal (ML) GRI 303-3

Holding Company	Fresh water (total dissolved solids ≤1,000 mg/L) ¹
Total water withdrawal from all areas	
Groundwater	13.2
Third-party water (utility companies)	26.0
Total	39.2

¹ No water was withdrawn from other sources (total dissolved solids >1,000 mg/L). **Banco BBC Digital** shares office space with the holding company, and the data is recorded under the holding company.

Water discharge (ML)¹² GRI 303-4

All areas		
Groundwater		10.6
Water sent to third parties		20.8
Total water discharge volume (ML)		31.4
By type of discharged water	Freshwater (≤1000 mg/l of total dissolved solids)	31.4

¹ **Banco BBC Digital** shares office space with the holding company, and the data is recorded under the holding company.

² Data on the volume discharged were not previously tracked, and for 2025, the assumption was established, in accordance with ABNT standards, that the discarded volume corresponds to 80% of the volume collected.



Water consumption (ML) GRI 303-5

(Total water consumption¹)



¹ There is no water consumption in water-stressed areas.

Energy

We continue to advance in the mitigation of our GHG emissions. One of the key levers in this effort is the efficient management of electricity consumption, directly associated with Scope 2 emissions in our inventory.

To this end, our strategy, which is shared across the Group’s companies, includes investments in diversifying the energy matrix. This approach reinforces our climate commitments, as well as our focus on efficiency and sustainability.

Energy consumption within the Organization (GJ) - Holding GRI 302-1

Non-renewable fuels	13,155.2
Gasoline (for automobiles)	552.7
Aviation fuel	0.0
Aviation kerosene	7,837.2
Diesel oil	3,875.8
LPG	889.5
Acetylene	0.0
Natural gas (road transport)	0.0
Renewable fuels	12,145.8
Biodiesel (B100)	544.2
Hydrated ethanol	11,451.1
Anhydrous ethanol	150.5
Purchased energy consumption	9,336.8
Renewable electricity	9,336.8
Total energy consumption	44,212.6

Energy consumption outside the organization GRI 302-2

(GJ)

Holding	2025
Total fuel consumption outside the organization from renewable sources (GJ) - anhydrous ethanol	2,216.6
Total fuel consumption outside the organization from non-renewable sources (GJ) - gasoline	8,114.7
Total energy consumption outside the Company	10,331.3

Total fuel consumed, percentage of natural gas and percentage of renewable energy

SASB TR-AF-110A.3: fuel consumed by (1) road transport, percentage (A) natural gas and (B) renewable, and (2) air transport, percentage (A) alternative and (B) sustainable (1) - Holding SASB TR-RO-110a.3

	2025
Total fuel consumed (GJ)	24,411.5
Total fuel consumed in road transport (GJ)	16,574.3
Percentage of natural gas in the fuel consumed by road transport (%)	0
Percentage of renewable fuel consumed by road transport (%)	73.3
Total fuel consumed in air transport (GJ) ¹	7,837.2

¹There is no use of alternative or sustainable fuel in air travel.

Climate strategy

GRI 2-24, 2-25, 3-3 Climate strategy and environmental management, 201-2; SASB FN-AC-410a.2

Achievement of the interim target for the world's first Sustainability-Linked Bond (SLB) in the sector, in the amount of US\$ 625 million.

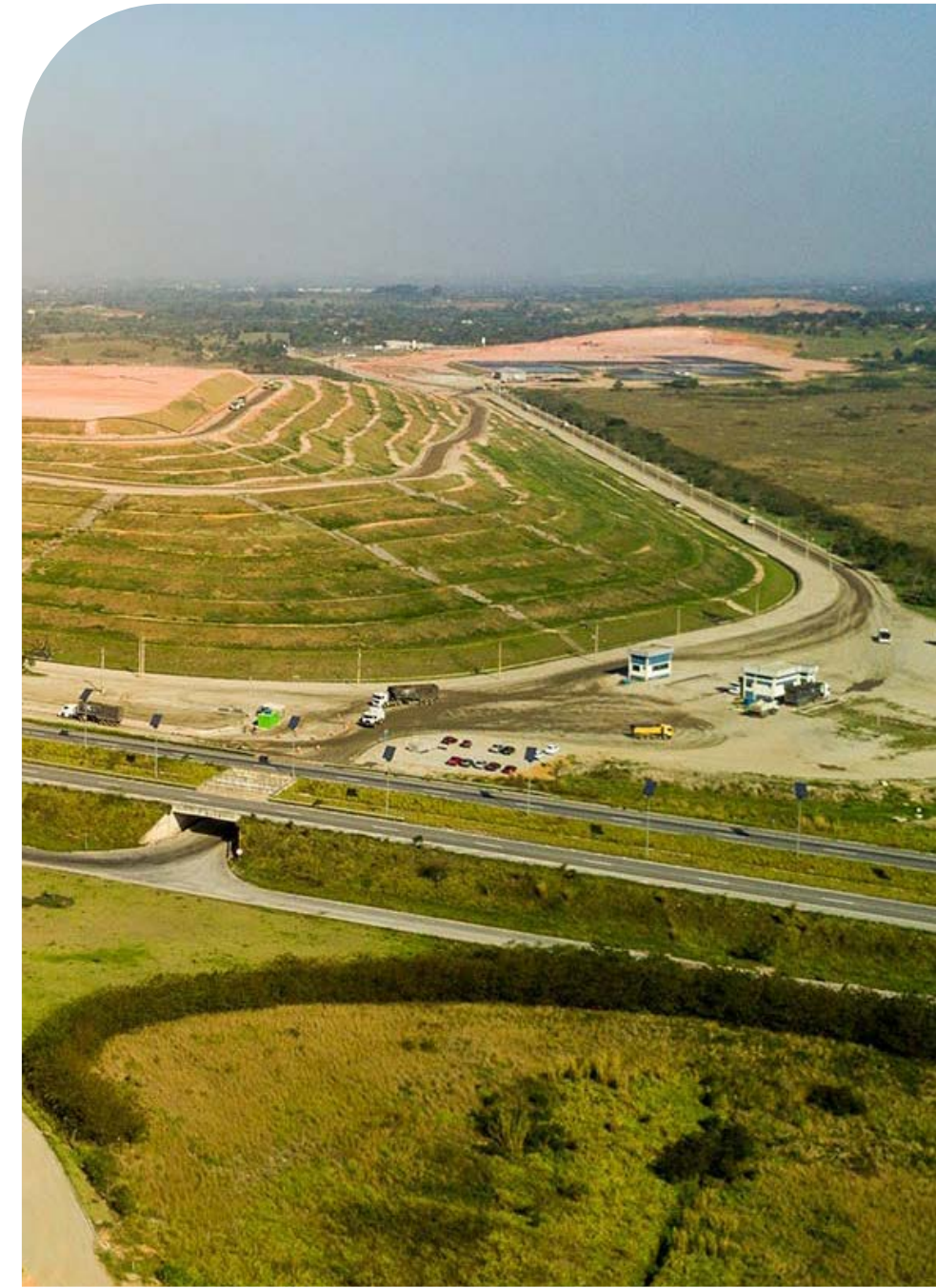
Our climate strategy is guided by the **Climate Change Policy**. Together with the **Sustainability Policy**, it directs all Group companies in mitigating, offsetting, and adapting to climate impacts. This framework ensures that climate change management is embedded in the subsidiaries' decision-making and strategic processes, reinforcing our commitment to the transition to a low-carbon economy. As part of this strategy, we prioritizes technologies and practices that reduce the carbon footprint of our products and services.

We have a Climate Risk Matrix in place that maps the financial impacts and likelihood of climate-related events. In addition to direct environmental impacts, the Matrix identifies potential effects on the Group's operations across multiple fronts. The assessment of physical risks and their impacts was based on the regional Eta model, developed by the National Institute for Space Research (INPE, in Portuguese), applied to the global HadGEM2-ES model.

The Matrix considers chronic physical risks, such as changes in rainfall patterns and climate variability, as well as acute physical

risks, including extreme weather events such as cyclones and floods. With respect to transition risks, climate change may influence customer behavior, driving demand for more sustainable solutions. From a legal standpoint, there is increased exposure to litigation and the strengthening of more stringent environmental regulations. From a reputational perspective, the Company's carbon footprint may affect its image and public perception of its practices. On the technological front, limitations in manufacturers' production processes may pose challenges to the transition toward more sustainable solutions, requiring innovation to address these constraints.

Performance across climate-related indices and disclosures, such as ICD B3, CDP The performance achieved in climate change indices and reports, such as ICD B3 and CDP, as well as the Sustainability-Linked Bond, demonstrates the consistency of our strategy in addressing the challenges of the transition to a low-carbon economy. These results indicate progress in climate Governance, transparency, and the integration of climate considerations into the Company's strategy.



Climate target

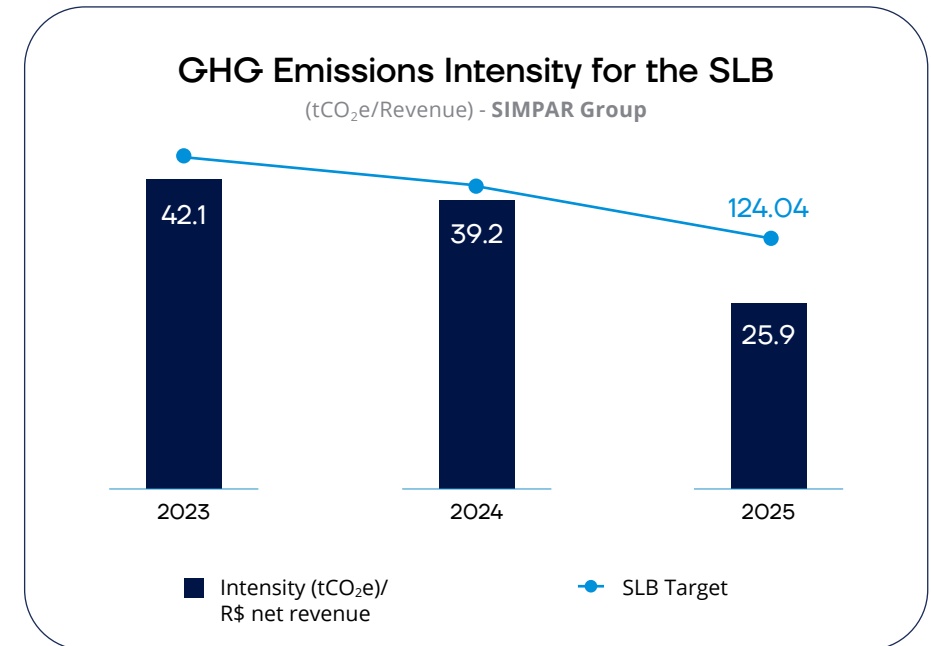
The public target for reducing GHG emissions intensity by 2030 is 15% compared to 2019 levels. Intensity takes into account Scope 1, Scope 2, and Scope 3 Category 11 emissions, as well as the net revenue in millions of reais of **SIMPAR** companies. The measurement and monitoring of emissions, as well as the target, are reported quarterly to the Sustainability Committee.

Although the public reduction target is common to the entire Group, related actions vary according to the profile of each company, reflecting their main sources of emissions. Those with fleet-intensive operations prioritize vehicle renewal, operational efficiency, and diversification of the energy mix, while others focus on energy efficiency, the use of renewable sources, and low-carbon solutions. The strategies apply to all regions where we operate, with operational adaptations tailored to the specific context of each business.

The targets set out in the 2021 Framework were based on the GHG Protocol inventory published in 2020 (covering 2019). Subsequently, this inventory was refined and republished in the **Public Emissions Registry**, which became the company's official data for 2019.

The purpose of this improvement was to expand the Scope 3 categories to be reported, making the Greenhouse Gas Inventory more robust.

Considering the intensity reduction rate of 124.04 tCO₂e/Revenue per million or less indicated in the SLB, it is clear that the 2025 target set by the SIMPAR GROUP has been met.



See the emissions intensity data on page 101.



Emissions

SASB TR-AF-110a.2

SIMPAR Group companies operate focused on sustainable development, offering solutions that address or mitigate the negative impacts of their operations. This is monitored through the preparation, disclosure, and third-party assurance of GHG emissions inventories, covering Scopes 1, 2, and 3. Reporting is continuously enhanced to support emissions monitoring and management, as well as the adoption of more effective measures.

It is important to note that the 2019, 2020, and 2021 inventories were improved based on advances in calculation methods and emission sources.

Tons of CO₂e per year GRI 305-1, 305-2, 305-3, SASB TR-RO-110A.1, TR-AF-110A.1

	2024	2025	Δ 2025/2024 (%)
Scope 1	1,411.5	1,464.2	3.7
Mobile Combustion	1,387.2	1,391.7	0.3
Stationary Combustion	4.0	62.1	1,442.1
Fugitive Combustion	20.3	10.4	-48.8
Scope 2	142.8	115.3	-19.2
Purchased electricity – location-based	142.8	115.3	-19.2
Scope 3	1,631.3	1,657.1	1.6
Purchased goods and services	129.7	125.8	-3.0
Fuel and energy-related activities	26.5	335.7	1,166.7
Transportation and distribution (ups-tream)	-	1.8	-
Waste generated by operations	205.0	234.5	14.4
Business travel	19.1	58.1	205.1
Commuting emissions	1,251.0	901.1	-28.0
Total	3,185.6	3,236.7	1.6
Biogenic emissions – Scope 1	45.1	101.6	125.2
Biogenic emissions – Scope 3	233.6	175.9	-24.7

Waste

GRI 306-1, 306-2

Our Solid Waste Management Plan (PGRS, in Portuguese) prioritizes waste reduction as a sustainable and operational efficiency practice. Waste management is handled internally and supported by systematic data monitoring through a digital platform, enabling more detailed analysis and the implementation of improvement initiatives. Additional initiatives include internal communication campaigns and actions carried out during the Internal Work-related Accident and Environment Prevention Week (SIPATMA, in Portuguese).

SIMPAR does not sell physical products, nor do we generate waste from Customers' use of our services. Our main waste streams originate from inputs used in the corporate cafeteria, office and administrative supplies, electronic equipment, and infectious waste generated at the headquarters' medical unit, all managed in accordance with their classification and applicable regulatory requirements.

Waste is segregated, properly packaged, and stored on-site according to its classification. Collection, transportation, treatment, and final disposal are carried out by a licensed third-party service provider. We verify the provider's regulatory compliance through the review of valid environmental licenses and documented controls, including the issuance of a Waste Transport Manifest (MTR, in Portuguese) for each collection, followed by formal closure with the relevant environmental authority and the issuance of a Final Disposal Certificate (CDF, in Portuguese), ensuring traceability and environmentally sound final disposal.

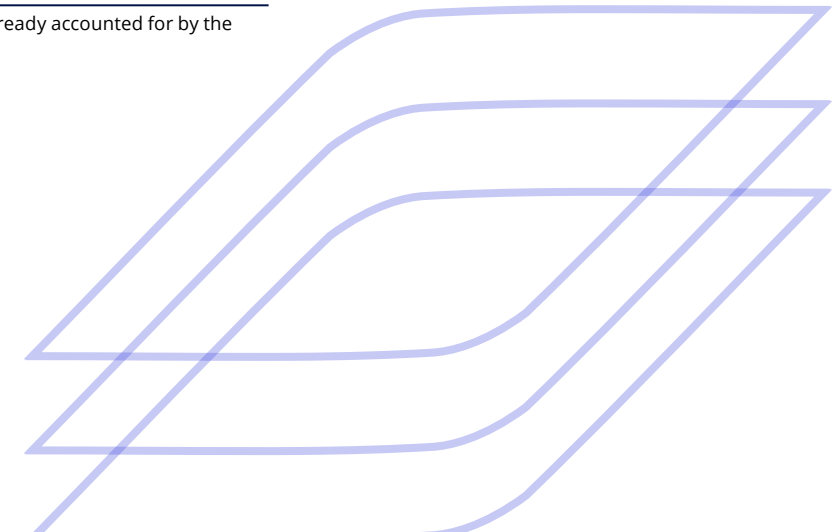
In addition, we implement meal planning practices in the cafeteria and initiatives to minimize printing-related waste. Circularity is promoted through the segregation and appropriate routing of recyclable waste and electronic equipment for reuse or recycling, as well as through the proper handling of infectious waste from the medical unit, collected by a license service provider.

Waste generated¹ GRI 306-3

(in metric tons)

Type of waste	2025
Hazardous waste (Class I)	7.6
Electronic waste	3.9
Other waste	3.7
Non-hazardous waste (Class II)	181.0
Paper/cardboard/plastic	10.5
Metals	1.5
Wood	16.0
Household/organic	136.3
Other waste	16.7
Total	188.6

¹ BBC shares office space with SIMPAR Holding, and the data is already accounted for by the holding company.



Waste diverted from disposal broken down by composition [GRI 306-4](#)

(n metric tons)

Type of waste	2025
Hazardous waste (Class I)	3.3
Electronic scrap	3.3
Non-hazardous waste (Class II)	29.5
Paper/cardboard/plastic	10.2
Metals	2.2
Wood	17.1
Total	32.8

¹ BBC shares office space with SIMPAR Holding, and the data is already accounted for by the holding company.

Waste not destined for disposal through recovery operations¹ [GRI 306-4](#)

(in tons)

Type of waste	2025
Hazardous waste (Class I)	3.3
Preparation for reutilization	0.0
Recycling	3.3
Other recuperation operations	0.0
Non-hazardous waste (Class II)	29.5
Preparation for reutilization	0.0
Recycling	29.5
Other recuperation operations	0.0
Grand total	32.8

¹ There was no waste recovery within the organization.

Waste directed to disposal broken down by composition [GRI 306-5](#)

(in metric tons)

Type of waste	2025
Hazardous waste (Class I)	4.2
Other Waste	4.2
Non-hazardous waste (Class II)	156.5
Domestic/organic	139.8
Other waste	16.7
Total	160.7

Waste directed to disposal broken down by recovery operations¹ [GRI 306-5](#)

(in metric tons)

	2025
	Offsite disposal
Hazardous waste (Class I)	4.2
Other disposal operations	4.2
Non-hazardous waste (Class II)	156.5
Confinement in landfill	156.5
Total	160.7



Results

Economic and financial results.....91



Economic and financial results

GRI 3-3 Financial balance, capital allocation, and business expansion, 207-1, 207-2, 207-3

Throughout 2025, we strengthened our ability to build financial value based on the solid foundation we have built in recent years. Following a successful investment cycle, our financial fundamentals guided our transition to a phase focused on efficiency, cash generation, and sustainable value creation.

At the holding company's performance, net debt for the period reached R\$ 39.6 billion, down 1% compared to the end of 2024, with a cash position of R\$ 3.6 billion, up 3% for the period, demonstrating strong cash flow and resulting in an average debt maturity of 5.5 years, with coverage for repayments through 2031. This scenario allowed us to repurchase R\$ 191 million in securities from three separate issuances by the Company itself.

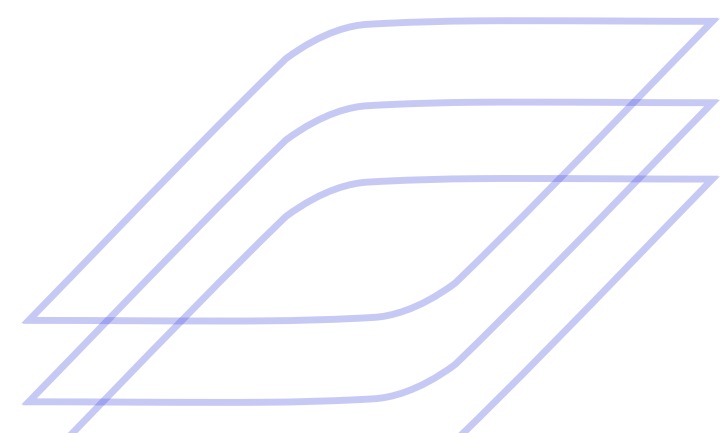
At the **Grupo SIMPAR**, Group level, net revenue reached R\$ 43,528.4 million, up by 6.9% year over year, driven primarily by services provided under long-term contracts, which account for approximately 75% of our cash generation. The Adjusted EBITDA reached R\$ 11,936.9, up 16.5% compared to the fourth quarter of the previous year. Consolidated net income of R\$ 212.6 million in the fourth quarter of 2025 reversed the loss of R\$ 224 million recorded in the previous year, representing a meaningful result in a context still marked by challenges such as high interest rates.

With lower investment needs, we reduced our Capex requirements and launched a new strategy of deleveraging and selling assets, such as **Ciclus Rio**. During this period, the EBITDA-to-net Capex ratio rose to 1.9x, demonstrating greater capital efficiency and profitability.

Direct economic value generated and distributed GRI 201-1

(R\$ thousand)

	2023	2024	2025	2025/2024 (%)
Direct economic value generated	605,913	799,483	1,491,135	86.5
Revenue	605,913	799,483	1,491,135	86.5
Economic value distributed	605,913	799,483	1,491,135	86.5
Operating costs	21,395	25,216	11,951	-52.6
Personnel (salaries and benefits)	49,524	11,021	19,978	81.3
Payments to capital providers	720,934	859,247	1,312,913	52.8
Payments to government	-185,940	-96,001	146,293	252.4
Community investments	0	0	0	-
Retained economic value	0	0	0	-



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8

Additional tables

Employee Information by type of employment contract and gender - SIMPAR GROUP GRI 2-7

Type of employment contract	2023			2024			2025		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent employees	37,385	10,153	47,538	43,181	12,991	56,172	41,720	12,478	54,198
Temporary employees	811	869	1,680	746	697	1,443	962	1,100	2,062
Total	38,196	11,022	49,218	43,927	13,688	57,615	42,682	13,578	56,260

Employee information by type of work and gender – SIMPAR GROUP GRI 2-7

Type of work	2023			2024			2025		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Employees without guaranteed hours	-	-	-	-	-	-	-	-	-
Full-time employees	36,807	10,190	46,997	43,212	12,889	56,101	42,066	12,773	54,839
Part-time employees	1,389	832	2,221	715	799	1,514	616	805	1,421
Total	38,196	11,022	49,218	43,927	13,688	57,615	42,682	13,578	56,260

To view the specific performance metrics for JSL, MOVIDA, and VAMOS, visit the 2025 integrated report on their respective websites.

Employee Information by Type of Employment Contract and Region - SIMPAR GROUP [GRI 2-7](#)

	2023					
	North	Northeast	Midwest	Southeast	South	Total
Permanent Employees	1,934	6,988	2,612	30,881	4,906	47,321
Temporary Employees	86	351	95	1,028	120	1,680
Total Employees	2,020	7,339	2,707	31,909	5,026	49,001
Full-time Employees	1,932	7,068	2,605	30,273	4,915	46,793
Part-time Employees	88	271	102	1,636	111	2,208
Total Employees	2,020	7,339	2,707	31,909	5,026	49,001

	2024					
	North	Northeast	Midwest	Southeast	South	Total
Permanent Employees	4,141	8,707	2,964	34,748	5,371	55,931
Temporary Employees	95	185	133	913	117	1,443
Total Employees	4,236	8,892	3,097	35,661	5,488	57,374
Full-time Employees	4,148	8,615	3,009	34,639	5,354	55,765
Part-time Employees	88	277	88	1,021	134	1,608
Total Employees	4,236	8,892	3,097	35,661	5,488	57,374

	2025					
	North	Northeast	Midwest	Southeast	South	Total
Permanent Employees	4,437	7,853	2,796	33,542	5,343	53,971
Temporary Employees	149	361	141	1,248	163	2,062
Total Employees	4,586	8,214	2,937	34,790	5,506	56,033
Full-time Employees	4,471	7,933	2,838	34,023	5,375	54,640
Part-time Employees	115	281	99	767	131	1,393
Total Employees	4,586	8,214	2,937	34,790	5,506	56,033

Employee Information by type of employment contract and region (Brazil and abroad) - SIMPAR GROUP [GRI 2-7](#)

	2023			2024			2025		
	Brazil	Abroad	Total	Brazil	Abroad	Total	Brazil	Abroad	Total
Permanent Employees	47,321	217	47,538	55,931	241	56,172	53,971	227	54,198
Temporary Employees	1,680	-	1,680	1,443	-	1,443	2,062	-	2,062
Total Employees	49,001	217	49,218	57,374	241	57,615	56,033	227	56,260
Full-time Employees	46,793	204	46,997	55,765	221	55,986	54,640	199	54,839
Part-time Employees	2,208	13	2,221	1,608	36	1,644	1,393	28	1,421
Total Employees	49,001	217	49,218	57,374	241	57,615	56,031	227	56,260

¹ Foreign employees are collaborators active in SAP (dismissed employees and trainees are excluded). The consolidation refers only to active employees. Due to adjustments in operations, we are in the process of evaluating collaborators in foreign operations. The figures presented in this table are therefore subject to updates due to new hires, mergers and acquisitions, and employee movements between companies.

Significant cases of non-compliance with laws and regulations - SIMPAR GROUP GRI 2-27

	2023	2024	2025
Cases in which fines were imposed	1	3	1
Cases in which non-monetary sanctions were imposed	0	0	0
Total cases	1	3	1

Direct economic value generated and distributed (R\$ thousand) - SIMPAR GROUP GRI 201-1

	2023	2024	2025	2025/2024 (%)
Direct economic value generated	36,048,083	45,795,851	50,271,838	9.8
Revenue	36,048,083	45,795,851	50,271,838	9.8
Economic value distributed	36,048,083	45,795,851	50,271,838	9.8
Operating costs	22,591,372	28,624,558	30,253,283	5.7
Personnel (salaries and benefits)	3,749,471	4,506,733	4,996,628	10.9
Payments to capital providers	6,378,457	7,855,403	10,091,029	28.5
Payments to government	3,328,783	4,809,157	4,930,898	2.5
Community investments	0	0	0	-
Retained economic value	0	0	0	-

Percentage of senior management at significant locations of operation that are hired from the local community - **SIMPAR GROUP** GRI 202-2

Leadership Composition by Employee Origin	2023		2024		2025	
	Statutory Board	Management	Board	Management	Board	Management
Percentage of Functional Level Employees Hired From the Local (%)	30.9	24.8	84.9	84.7	79.7	84.5

Operations assessed for risks related to corruption - **SIMPAR GROUP** GRI 205-1

	2023	2024	2025
Total transactions	52	9	9
Total number of operations assessed for risks related to corruption	46	9	9
Percentage (%)	88.5	100	100

Governance body members that have been communicated about and received - **SIMPAR GROUP** GRI 205-2

Region		2023			2024			2025		
		Active	Informed	Trained	Active	Informed	Trained	Active	Informed	Trained
Southeast	Number	40	19	15	38	16	9	43	25	14
	%	-	47.5	37.5	-	42.1	23.7	-	58.1	32.6

Employees that have been communicated about and received training on anti-corruption, by employee category - SIMPAR Group¹ GRI 205-2

Employee category		2023			2024			2025		
		Active	Informed	Trained	Active	Informed	Trained	Active	Informed	Trained
Statutory Board	Number	107	88	80	139	134	63	74	52	37
	%	-	82.2	74.8	-	96.4	45.3	-	70.3	50.0
General Management (Senior Management)	Number	72	70	66	92	91	73	77	76	70
	%	-	97.2	91.7	-	98.9	79.3	-	98.7	90.9
Area Management	Number	652	585	532	927	802	667	981	830	756
	%	-	89.7	81.6	-	86.5	72.0	-	84.6	77.1
Dealership Management	Number	287	287	264	304	290	260	321	315	291
	%	-	100.0	92.0	-	95.4	85.5	-	98.1	90.7
Coordination (Junior Management)	Number	675	602	578	857	686	658	935	757	696
	%	-	89.2	85.6	-	80.0	76.8	-	81.0	74.4
Supervision	Number	905	717	691	1,300	882	855	1,314	990	825
	%	-	79.2	76.4	-	67.8	65.8	-	75.3	62.8
Administrative staff	Number	5,822	4,932	4,551	7,386	5,558	5,260	7,403	6,160	5,636
	%	-	84.7	78.2	-	75.3	71.2	-	83.2	76.1
Operational staff	Number	32,411	23,324	20,744	44,981	28,388	25,967	44,847	33,933	27,415
	%	-	72.0	64.0	-	63.1	57.7	-	75.7	61.1
Apprentices	Number	1,189	814	764	1,499	1,023	952	1,498	1,143	1,057
	%	-	68.5	64.3	-	68.2	63.5	-	76.3	70.6
Interns	Number	103	67	53	108	78	67	100	87	81
	%	-	65.0	51.5	-	72.2	62.0	-	87.0	81.0
Trainees	Number	5	1	1	22	17	17	2	0	0
	%	-	20.0	20.0	-	77.3	77.3	-	0.0	0.0
Total	Number	42,228	31,487	28,324	57,615	37,949	34,839	57,552	44,343	36,864
	%	-	74.6	67.1	-	65.9	60.5	-	77.0	64.1

¹ No data is available on training or communication initiatives for other stakeholders.

Employees that have been communicated about and received training on anti-corruption, by region - SIMPAR GROUP GRI 205-2

Region		2023			2024			2025		
		Active	Informed	Trained	Active	Informed	Trained	Active	Informed	Trained
North	Number	1,989	1,647	1,611	4,236	2,861	2,445	4,586	4,104	2,936
	%	-	82.8	81.0	-	67.5	57.7	-	89.5	64.0
Northeast	Number	7,074	3,993	3,636	8,892	4,807	4,493	8,214	5,380	4,617
	%	-	56.4	51.4	-	54.1	50.5	-	65.5	56.2
Midwest	Number	2,540	2,234	1,989	3,097	2,995	2,856	2,937	2,851	2,717
	%	-	88.0	78.3	-	96.7	92.2	-	97.1	92.5
Southeast	Number	27,530	21,326	19,137	35,661	22,993	21,026	34,788	26,876	23,226
	%	-	77.5	69.5	-	64.5	59.0	-	77.3	66.8
South	Number	3,074	2,285	1,949	5,488	4,291	4,018	5,506	4,893	3,130
	%	-	74.3	63.4	-	78.2	73.2	-	88.9	56.8
Abroad	Number	21	2	2	241	2	1	1,521	239	238
	%	-	9.5	9.5	-	0.8	0.4	-	15.7	15.6
Total	Number	42,228	31,487	28,324	57,615	37,949	34,839	57,552	44,343	36,864
	%	-	74.6	67.1	-	65.9	60.5	-	77.0	64.1

Confirmed incidents of corruption - SIMPAR GROUP GRI 205-3

Total number	2024	2025
Number of confirmed incidents of corruption ¹	22	17
Number of confirmed incidents in which employees were dismissed or disciplined for corruption	27	19
Number of confirmed incidents when contracts with business partners were terminated or not renewed due to violations related to corruption	7	1
Nature of confirmed incidents of corruption	Private corruption	Private corruption

¹ All confirmed incidents of corruption in 2025 were classified as "private corruption," with no records of public corruption. The number of confirmed cases in which employees were terminated or disciplined is higher than the total number of cases, as it includes cases in which the disciplinary action was taken in the year following the incident.

Energy consumption within the organization (GJ) [GRI 302-1](#) | Total fuel consumed, percentage of natural gas, and percentage of renewable energy [SASB TR-RO-110a.3](#) | fuel consumed by (1) road transport, percentage (A) natural gas and (B) renewable, and (2) air transport, percentage (A) alternative and (B) sustainable (1)

[SASB TR-AF-110A.3](#) – SIMPAR GROUP

	2023	2024	2025
Non-renewable fuels	5,741,192.9	6,886,832.1	8,204,527.4
Gasoline (automotive)	212,251.2	176,610.5	140,821.0
Aviation Gasoline	227.5	460.7	0.0
Aviation Kerosene	18,573.4	20,626.2	21,000.2
Diesel oil	5,463,828.8	6,662,078.6	7,994,487.2
LPG	33,547.1	22,722.0	28,208.8
CNG	11,580.6	3,360.7	19,957.9
Acetylene	1,184.3	973.4	51.8
Natural Gas (Road Transport)	0.0	0.0	0.6
Renewable fuels	934,969.9	1,212,293.2	1,464,352.7
Biodiesel (B100)	663,132.3	985,715.6	1,257,580.6
Hydrated ethanol	201,963.5	104,686.4	168,348.9
Anhydrous Ethanol	54,316.8	45,323.7	38,423.2
Landfill Biogas	15,557.3	76,567.5	0.0
Purchased energy consumption	285,658.5	342,254.5	275,037.8
Non-renewable electricity	31,554.0	42,228.2	0.0
Renewable electricity	254,104.5	300,026.3	275,037.8
Total energy consumption	6,961,821.3	8,441,379.8	9,943,917.9

Energy consumption within the organization (GJ) [GRI 302-1](#) | Total fuel consumed, percentage of natural gas, and percentage of renewable energy [SASB TR-RO-110a.3](#) | fuel consumed by (1) road transport, percentage (A) natural gas and (B) renewable, and (2) air transport, percentage (A) alternative and (B) sustainable (1)

[SASB TR-AF-110A.3](#) – SIMPAR GROUP

	2023	2024	2025
Total Fuel Consumed (GJ)	6,625,646.6	7,998,401.7	9,640,619.0
Total Fuel Consumed in Road Transportation (GJ)	6,607,073.2	7,977,775.5	9,619,618.8
Percentage of natural gas in fuel consumed for road transportation.	0.0	0.0	0.0
Percentage of renewable fuel consumed for road transportation.	13.9%	14.2%	15.2%
Total Fuel Consumed in Air Transportation (GJ) ¹	18,800.9	21,086.9	21,000.2
Percentage of alternative fuel consumed in air transportation	-	-	-
Percentage of sustainable fuel consumed in air transportation	-	-	-

¹ There is no alternative or sustainable fuel consumption in air transportation

Energy Consumption outside the Organization (GJ) – SIMPAR GROUP [GRI 302-2](#)

	2023	2024	2025
Total fuel consumption outside the organization from renewable sources (GJ) - anhydrous ethanol	-	-	4,451,253.2
Total fuel consumption outside the organization from non-renewable sources (GJ) - gasoline	-	-	24,162,139.6
Total energy consumption outside the Company	23,085,632.8	41,367,373.5	28,613,392.8

Energy intensity – SIMPAR GROUP GRI 302-3

	2023	2024	2025
Total energy consumption within the Company (in GJ)	7,757,261.0	8,441,379.8	9,943,918.0
Total energy consumption outside the Company (in GJ)	23,085,632.8	41,367,373.5	27,232,472.7
Revenue (R\$ MM)	31,843.6	40,738.1	43,528.4
Energy intensity index (GJ/R\$ MM)	968.6	1,222.7	854.1

Reduction of Energy Consumption – SIMPAR GROUP GRI 302-4 (in joules or multiples thereof)

	Unit of Measure	2024	2025 ¹
Volume of reductions in energy consumption obtained directly from conservation and efficiency improvements	GJ	8,406,134.0	There was no reduction

¹ In 2025, in addition to electricity, we began tracking generator consumption based on the fuel used and kitchen LPG. As a result, energy consumption increased due to the expanded scope of monitoring, which is why the figure for 2025 is negative. Only energy consumption within the organization was taken into account.

Water consumption (ML) – SIMPAR GROUP GRI 303-5

	2023	2024	2025
Total water consumption	122.7	121.8	137.3
Water consumption in areas with water stress	47.2	46.5	27.4

Water withdrawal (ML) – SIMPAR GROUP GRI 303-3

	2023	2024	2025	
SIMPAR GROUP	Freshwater (total dissolved solids ≤1,000 mg/L)	Freshwater (total dissolved solids ≤1,000 mg/L)	Freshwater (total dissolved solids ≤1,000 mg/L)	Other water types (total dissolved solids >1,000 mg/L)
Total water withdrawal in all areas	613.4	606.0	341.2	345.5
Groundwater	37.4	103.8	45.6	21.5
Third-party water (public supply)	576.1	502.2	295.6	324.0
Total	613.4	606.0	686.7	
Groundwater	236.0	232.6	0.0	137.0
Groundwater	37.4	44.9	0.0	-
Third-party water	198.6	187.7	0.0	137.0

Water Discharge (ML)^{1 2} – SIMPAR GROUP GRI 303-4

	2025	
	All Areas	Areas with water stress
Surface water	11.5	-
Groundwater	330.7	-
Water sent to third parties	207.2	109.6
Total volume of water discharged (ML)		
By type of water discharged	Freshwater (≤1,000 mg/L Total Dissolved Solids)	
	549.4	109.6

¹ There is no discharge of other water types (>1,000 mg/L Total Dissolved Solids).

² Data on the volume discharged were not previously tracked, and for 2025, the assumption was established, in accordance with ABNT standards, that the discarded volume corresponds to 80% of the volume collected.

Greenhouse gas emissions in tons CO₂e - SIMPAR Group [GRI 305-1,](#)

[305-2, 305-3, SASB TR-RO-110A.1, TR-AF-110A.1](#)

	2023	2024	2025
Scope 1	855,496.5	915,620.5	527,414.7
Mobile combustion	604,513.8	519,664.5	501,567.4
Stationary combustion	1,917.2	2,475.6	1,392.2
Industrial processes	23.9	260.7	85.0
Solid waste and liquid effluents	241,716.9	388,666.6	502.6
Fugitives	7,324.6	4,553.1	23,867.6
Scope 2	3,004.2	4,690.6	3,353.0
Location-based approach	3,004.2	4,690.6	3,353.0
Purchase choice-based approach	-	-	-
Scope 3	4,670,820.3	4,855,009.3	4,018,221.2
Goods and services purchased	387,794.4	284,280.9	157,865.3
Capital goods	478,512.2	522,788.5	462,132.8
Activities related to fuel and energy not included in Scopes 1 and 2.	170,757.4	171,025.69	137,267.6
Transportation and distribution (upstream)	98,875.1	239,434.3	230,972.1
Waste generated in operations	2,860.7	5,128.7	12,292.2
Business trips	4,118.3	2,327.8	1,570.6
Home-to-work emissions	89,191.5	237,201.6	139,103.8
Transportation and distribution (downstream)	8,216.1	17,956.3	17,799.0
Use of goods and services sold	480,540.3	678,021.3	598,679.3
End-of-life treatment of sold products	11,207.0	14,965.0	14,052.4
Leased assets (the organization as lessor)	2,915,489.6	2,675,707.9	2,237,238.0
Investments	23,257.6	6,171.3	9,248.2
TOTAL	5,529,321.0	5,775,320.4	4,548,989.0
Biogenic CO ₂ emissions - scope 1	129,178.5	141,780.2	86,073.9
Biogenic CO ₂ emissions – scope 3	364,732.5	1,286,332.4	812,656.9

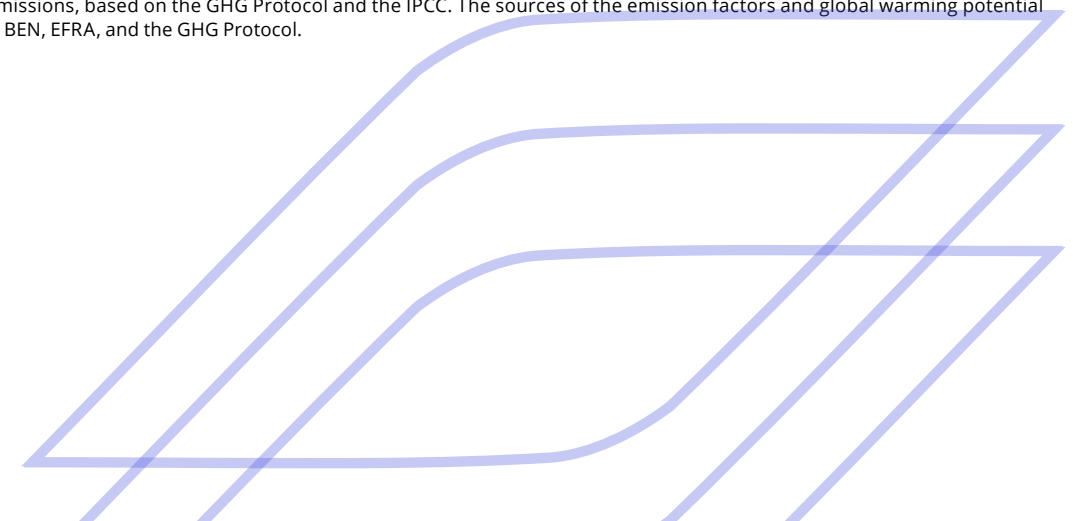
GHG Emissions Intensity - SIMPAR GROUP [GRI 305-4](#)

	2023	2024	2025
Revenue (R\$ million)	31,843.6	40,738.1	43,528.4
Emissions (Scopes 1, 2 and 3) (tCO ₂ e)	5,529,321.0	5,775,320.4	4,548,989.0
Intensity: Scope 1, 2 and 3 (tCO₂e / Revenue in R\$ million)	173.6	141.8	104.5
Emissions (Scopes 1, 2 and category 11 of Scope 3) (tCO ₂ e)	1,339,041.1	1,598,302.2	1,129,447.1
Intensity: Scopes 1 and 2 and categorie 11 of Scope 3 (tCO₂e / Net Revenue in R\$ million)	42.1	39.2	25.9

GHG emissions reduced as a direct result of reduction initiatives tCO₂e - SIMPAR GROUP [GRI 305-5](#)

	2023	2024	2025 ¹
Reductions in Scope 1	327,990.9	58,119.9	386,201.8
Reductions in Scope 2	281.7	1,721.5	There was no reduction
Reductions in Scope 3	1,386,419.5	184,393.6	836,992.6

¹The base year adopted for the emissions inventory was 2025, as it is the reporting year. To calculate emissions, methodologies aligned with the GHG Protocol 2025.0.1 and the IPCC were used, taking into account GWP100a (IPCC, 2013) and the operational control approach. The Climo tool was used to calculate emissions, based on the GHG Protocol and the IPCC. The sources of the emission factors and global warming potential (GWP) values used were BEN, EFRA, and the GHG Protocol.



Tons of Other Significant Air Emissions – SIMPAR GROUP GRI 305-7, SASB TR-RO-120A.1, TR-AF-120A.1¹

	2025
NOx	4,590.7
Total Particulate Matter (PM)	54.0
Carbon Monoxide (CO)	1,476.1
Total	6,120.6

¹ There are no SOx emissions; Persistent Organic Pollutants (POP); Volatile Organic Compounds (VOC); or Hazardous Air Pollutants.

Waste Generated (in metric tons) – SIMPAR GROUP GRI 306-3

Waste Type	2023	2024	2025
Hazardous waste (Class I)	695,036.5	466,162.1	14,617.9
Used Lubricating Oil (OLUC)	946.6	5,043.7	1,796.4
Automotive Batteries	15.8	49.7	132.6
Class I Waste – Contaminated	581.5	2,419.5	3,276.9
Contaminated Containers	1.2	4.7	89.0
Lamps	1.4	0.4	944.1
Oil Filter	35.9	393.3	28.0
Chrome	692,859.4	451,391.1	0.0
Contaminated Soil	40.4	363.2	4,809.8
Electronic Scrap	0.1	0.7	3.8
Other Waste	554.2	6,495.8	3,537.2
Non-hazardous waste (Class II)	6,029.7	47,316.6	13,103.1
Unserviceable Used Tires	619.3	1,426.9	3,162.0
Paper/Cardboard/Plastic	374.2	1,332.4	1,258.4
Metals	1,371.0	1,404.2	2,510.7
Wood	265.8	444.6	393.7
Air Filter	17.0	94.4	2.2
Domestic/Organic Waste	1,391.0	4,607.6	2,436.0
Sanitary Effluent	0.0	1,212.2	1,559.4
Biological sludge	128.7	1,065.8	43.2
Other waste	1,862.7	35,728.5	1,737.5
Total	701,066.2	513,478.7	27,721.0

Waste Diverted from Disposal by Composition (in tons)¹ - SIMPAR GROUP GRI 306-4

Waste Type	2023	2024	2025
Hazardous waste (Class I)	694,009.2	465,102.9	9,616.8
Used Lubricating Oil (OLUC)	942.1	4,997.3	1,718.9
Automotive Batteries	15.3	54.8	143.3
Class I Waste – Contaminated	381.0	2,172.1	546.3
Contaminated Containers	1.2	0.9	2.0
Lamps	1.4	0.4	944.1
Oil Filter	22.0	388.5	6.8
Chrome	692,266.8	451,391.1	0.0
Contaminated Soil	0.0	332.5	4,784.5
Electronic Scrap	0.13	0.7	3.8
Other Waste	379.3	5,764.6	1,467.1
Non-hazardous waste (Class II)	3,889.3	7,478.8	11,465.0
Unserviceable Used Tires	583.7	1,441.4	5,009.7
Paper/Cardboard/Plastic	372.7	1,313.0	1,250.1
Metals	1,371.0	1,268.2	2,364.3
Wood	265.8	430.0	304.8
Air Filter	3.3	93.6	2.2
Domestic/Organic Waste	138.6	547.4	154.6
Sanitary Effluent	0.0	1,202.0	1,479.0
Biological Sludge	128.7	1,051.8	66.5
Other Waste	1,025.5	131.4	833.9
Total	697,898.5	472,581.7	21,081.8

¹ There is no recovery within the organization.

Waste diverted from disposal through recovery operations (in tons) - SIMPAR GROUP GRI 306-4

Waste type	2023	2024	2025
Non-hazardous waste (Class I)	3,884.2	7,479.3	11,465.0
Preparation for reuse	5.2	131.4	10.7
Recycling	2,398.0	4,546.7	5,327.6
Other recovery operations	1,481.0	2,801.2	6,126.7
Hazardous waste (Class I)	694,034.2	470,136.2	9,616.8
Preparation for reuse	38.4	3,223.2	859.9
Recycling	419.2	5,512.6	6,523.5
Other recovery operations	693,576.6	461,400.4	2,233.4
Grand Total	697,918.4	477,615.5	21,081.8



Waste destined for disposal by composition (in tons) - SIMPAR GROUP GRI 306-5

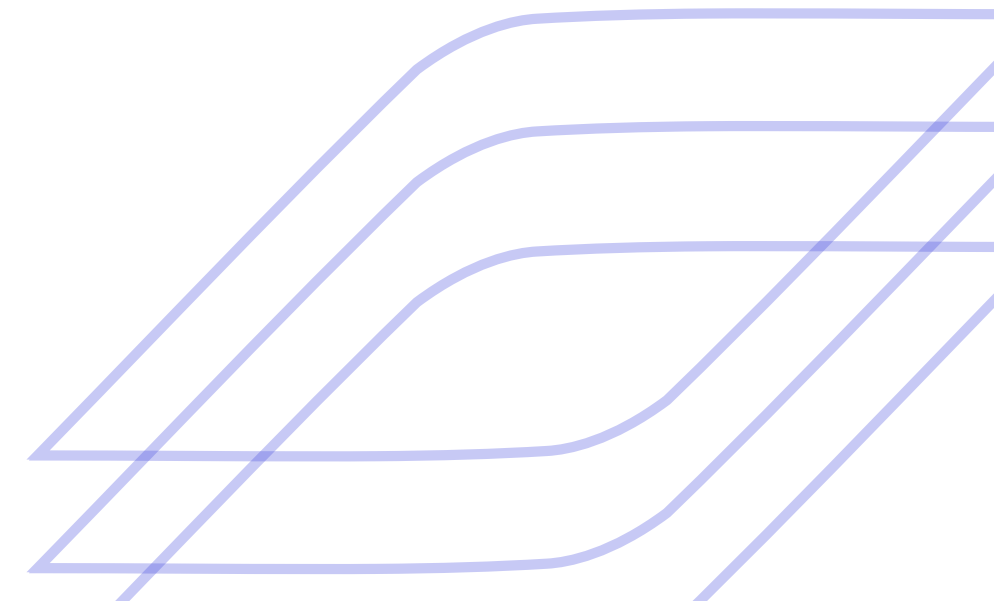
Waste type	2023	2024	2025
Hazardous waste (Class I)	1,027.3	1,073.9	5,001.1
Used Lubricating Oil (OLUC)	4.5	46.4	1,423.1
Automotive Batteries	0.5	0.0	21.6
Class I Waste – Contaminated	200.5	256.9	3,038.8
Contaminated Containers	0.0	3.8	0.0
Light Bulbs	0.0	0.0	0.04
Oil Filters	13.9	4.9	30.1
Leachate	592.6	0.0	0.0
Contaminated Soil	40.4	30.7	25.4
Electronic Scrap	0.0	0.0	0.0
Other Waste	174.9	731.2	461.1
Non-hazardous waste (Class II)	2,140.4	39,822.6	1,638.1
Used Unserviceable Tires	35.6	58.6	68.0
Paper/Cardboard/Plastic	1.5	19.0	84.2
Metals	0.0	48.4	36.6
Wood	0.0	14.6	91.0
Air filters	13.7	0.8	2.2
Household/Organic Waste	1,252.4	4,043.3	1,022.2
Sanitary Effluent	0.0	10.2	80.4
Other waste	837.2	35,627.7	253.5
Total	3,167.7	40,896.5	6,639.2

Waste directed to disposal through disposal operations (in tons)¹ - SIMPAR GROUP

GRI 306-5

	2023	2024	2025
	Disposal outside the organization	Disposal outside the organization	Disposal outside the organization
Hazardous waste (Class I)	2,140.5	39,822.5	5,001.1
Incineration (with energy recovery)	0.0	0.0	0.0
Incineration (without energy recovery)	12.8	17.8	74.7
Landfilling	2,127.7	39,774.3	532.5
Other disposal operations	0.0	30.4	4,393.7
Non-hazardous waste (Class II)	1,027.3	1,073.7	1,638.1
Incineration (with energy recovery)	2.9	0.0	21.0
Incineration (without energy recovery)	26.8	61.6	6.3
Landfilling	345.1	245.9	1,513.4
Other disposal operations	652.5	766.2	97.4
Total	3,167.8	40,896.2	6,639.2

¹ There is no disposal within the organization.



New employee hires, by age group - SIMPAR GROUP GRI 401-1

Age group	2023		2024		2025	
	Number	Rate %	Number	Rate %	Number	Rate %
< 24 years old	6,934	28.7	10,322	27.2	8,939	28.7
> 24 to < 30 years old	4,987	20.7	7,449	19.6	6,413	20.6
> 30 to < 50 years old	10,848	45	17,606	46.4	13,700	43.9
> 50 to < 55 years old	856	3.5	1,528	4	1,270	4.1
> 55 years old	500	2.1	1,036	2.7	876	2.8
Total	24,125	100	37,941	100	31,198	100

New employee hires by gender - SIMPAR GROUP GRI 401-1

Gender	2023		2024		2025	
	Number	%	Number	%	Number	%
Men	17,761	73.6	27,306	72	22,177	71.1
Women	6,364	26.4	10,635	28	9,021	28.9
Total	24,125	100	37,941	100	31,198	100

New employee hires by region - SIMPAR GROUP GRI 401-1

Region	2023		2024		2025	
	Number	%	Number	%	Number	%
North	871	3.6	3,615	9.5	2,038	6.5
Northeast	3,413	14.1	5,833	15.4	3,575	11.5
Midwest	1,909	7.9	2,717	7.2	1,967	6.3
Southeast	14,960	62	22,469	59.2	20,570	65.9
South	2,939	12.2	3,160	8.3	2,934	9.4
Paraguay	0	0.0	0	0.0	0	0.0
Mexico	2	0.0	11	0.0	9	0.0
Portugal	31	0.1	136	0.4	105	0.3
Argentina	0	0.0	0	0.0	0	0.0
Total	24,125	100	37,941	100	31,198	100

Employee turnover by age group - SIMPAR GROUP GRI 401-1

Age group	2023				2024				2025			
	With Occurrence		Without Occurrence		With Occurrence		Without Occurrence		With Occurrence		Without Occurrence	
	Number	%	Number	%	Number	%	Number	%	Number	%	Number	%
< 24 years old	4,696	55.8	2,802	33.3	6,965	73.6	4,049	42.8	7,912	81.3	4,798	49.3
> 24 to < 30 years old	4,302	47.9	3,328	37	6,041	62.8	4,350	45.2	6,701	66.3	5,093	50.4
> 30 to < 50 years old	10,582	40.5	7,861	30.1	14,467	50	9,971	34.4	15,182	52.5	11,375	39.4
> 50 to < 55 years old	915	29.1	600	19.1	1,131	32.6	732	21.1	1,407	36.9	970	25.4
> 55 years old	640	24.9	424	16.5	834	27.7	481	16	1,204	34.8	750	21.7
Total	21,135	42.9	15,015	30.5	29,438	54	19,583	35.9	32,406	57.9	22,986	41.0

Employee turnover by gender - SIMPAR GROUP GRI 401-1

Gender	2023				2024				2025			
	With Occurrence		Without Occurrence		With Occurrence		Without Occurrence		With Occurrence		Without Occurrence	
	Number	%	Number	%	Number	%	Number	%	Number	%	Number	%
Men	16,102	42.2	11,467	30.0	21,419	51.2	14,242	34.0	23,347	54.7	16,694	39.1
Women	5,033	45.7	3,548	32.2	8,019	63.1	5,341	42.0	9,059	68.0	6,292	39.1
Total	21,135	42.9	15,015	30.5	29,438	54.0	19,583	35.9	32,406	57.9	22,986	41.0

Employee turnover by region - SIMPAR GROUP GRI 401-1

Region	2023				2024				2025			
	With Occurrence		Without Occurrence		With Occurrence		Without Occurrence		With Occurrence		Without Occurrence	
	Number	%	Number	%	Number	%	Number	%	Number	%	Number	%
North	1,138	56.3	504	25.0	1,381	38.4	1,021	28.4	1,610	36.6	1,181	26.9
Northeast	2,625	35.8	1,717	23.4	4,340	51.2	2,107	24.8	4,391	53.9	2,814	34.5
Midwest	1,427	52.7	1,031	38.1	2,266	73.6	1,317	42.8	2,131	71.7	1,730	58.2
Southeast	13,702	42.9	10,096	31.6	18,626	55.0	13,056	38.5	21,220	61.1	14,930	43.0
South	2,219	44.2	1,659	33.0	2,707	51.4	2,043	38.8	2,928	53.0	2,276	41.2
Paraguay	0	0.0	0	0.0	1	52.2	0	0.0	0	0.0	0	0.0
Mexico	2	10.5	2	10.5	12	64.3	11	58.9	10	50.4	7	35.3
Portugal	22	11.5	6	3.1	105	49.4	28	13.2	118	55.7	48	22.7
Argentina	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0
Total	21,135	42.9	15,015	30.5	29,438	54.0	19,583	35.9	32,406	57.9	22,986	41.0

Parental leave - SIMPAR GROUP GRI 401-3

	2023		2024		2025	
	Men	Women	Men	Women	Men	Women
Number of Employees that were Entitled to Parental Leave	38,196	11,022	43,927	13,688	42,679	13,577
Number of Employees that Took Parental Leave in the Period	634	269	726	361	883	415
Number of Employees that Returned to Work after Parental Leave Ended in the Period	612	145	704	248	850	268
Number of Employees Still on Parental Leave at the End of the Period	22	124	22	113	33	147
Number of Employees that Were Still Employed 12 Months After Their Return to Work	517	217	579	240	705	296
Return to Work Rate (%)	96.5	53.9	97.0	68.7	96.3	64.6
Retention Rate (%)	81.5	80.7	79.8	66.5	79.8	71.3

Employees covered by the occupational safety and health management system
- **SIMPAR GROUP** [GRI 403-8](#)

	2025	
	No.	%
Covered by the system	56,260	100
Covered by the system with internal audit	0	0
Covered by the system with external audit	0	0

Contractors covered by the occupational safety and health management system
- **SIMPAR GROUP** [GRI 403-8](#)

	2025	
	No.	%
Covered by the system	86	100
Covered by the system with internal audit	0	0%
Covered by the system with external audit	0	0%

Work-related Injuries - **SIMPAR GROUP** [GRI 403-9](#)

Employees	2023		2024		2025	
	No.	Rate	No.	Rate	No.	Rate
Fatalities resulting from work-related accidents	4	0.04	2	0.02	4	0.04
Work-related accidents with serious consequences (excluding fatalities)	126	1.37	213	1.86	186	1.65
Recordable work-related injuries	130	1.41	249	2.17	481	4.28
Number of hours worked	92,280,874		114,573,680.7		112,397,542.4	

Average training hours per employee by gender - **SIMPAR Group**¹
[GRI 404-1](#)

Gender	2023		2024		2025	
	Total hours	Average hours	Total hours	Average hours	Total hours	Average hours
Men	581,732.5	15.2	585,626.2	13.3	247,934.6	5.4
Women	197,639.3	17.9	223,949.2	16.4	66,271.5	4.5
Total training hours	779,371.8	15.8	809,575.4	14.1	314,206.1	5.6

¹ The training hours completed at **SIMPAR Holding**, **AUTOMOB**, **Banco BBC Digital**, **CS Brasil**, **Ciclus Amazônia**, **JSL**, **MOVIDA**, and **VAMOS** were taken into account. Exceptionally, in 2024, data from **VAMOS** was not included, as the dealerships were spun off from the **VAMOS Group**, and the management and reporting of training hours for this group became the responsibility of **AUTOMOB**.



Performance review by gender and employee category - SIMPAR GROUP GRI 404-1

Employee category	2023		2024		2025	
	Total hours	Average hours	Total hours	Average hours	Total hours	Average hours
Statutory Board	809.1	5.9	304	2.2	890.4	6.4
General Management (Senior Management)	1,001	13.5	471.4	5.1	710.9	8.9
Area management	14,115.3	17.2	5,144.3	5.5	5,946.1	7.1
Dealership management	4,806.8	16.6	3,898.4	12.8	1,524.5	4.5
Coordination (Junior Management)	18,745.9	23.2	8,761	10.2	8,446.2	10.8
Supervision	24,674.1	23.1	18,538.8	14.3	7,870.9	8.7
Administrative staff	163,574.6	23.5	84,115.5	11.4	34,509.0	5.2
Operational staff	526,705.2	14	664,209.7	14.8	251,428.8	6.8
Apprentices	19,553.8	15.7	23,033.7	15.4	2,819.5	1.7
Interns	5,068.3	44.5	340.4	3.2	60.0	0.5
Trainees ²	317.7	63.5	757.9	34.5	0.0	0.0
Total training hours	779,371.8	15.8	809,575.1	14.1	314,206.1	5.6

Performance review by gender and employee category - SIMPAR Group¹ GRI 404-3

Gender	2023		2024		2025	
	Number of employees receiving performance review	% of employees receiving performance review	Number of employees receiving performance review	% of employees receiving performance review	Number of employees receiving performance review	% of employees receiving performance review
Men	16,710	43.7	18,216	41.5	33,656	78.9
Women	6,116	55.5	5,496	40.2	10,583	77.9
Total	22,826	46.4	23,712	41.2	44,239	78.6
Employee category						
Statutory Board	69	50.7	92	66.2	119	92.2
General Management (Senior Management)	54	73	79	85.9	86	94.5
Area management	425	51.7	559	60.3	814	92.4
Dealership management	548	189	227	74.7	279	91.8
Coordination (Junior Management)	750	92.7	575	67.1	764	93.7
Supervision	1,946	182	741	57	1,115	90.4
Administrative staff	16,144	232.2	3,778	51.2	5,988	85.3
Operational staff	2,750	7.3	18,309	40.7	34,032	81.5
Apprentices	110	8.8	45	3	952	64.7
Interns	19	16.7	6	5.6	69	68.3
Trainees	11	220	0	0	21	95.4
Total	22,826	46.4	24,411	42.4	44,239	78.6

¹ The number of employees receiving performance review at the SIMPAR University were considered for SIMPAR Holding Company, AUTOMOB, BBC, **CS BRASIL**, CS Portos, CS Grãos, CS Mobi, Ciclus Rio, Ciclus Amazônia, JSL, VAMOS and MOVIDA, as well as employees receiving performance review outside SIMPAR University for Ciclus Amazônia, Ciclus Rio, CS Portos, CS Mobi and CS Grãos. The improvement in the indicator over the past three years is attributable to factors such as the standardization of the platform across Group companies through SIMPAR University, enhanced systematization and data collection for training information, and the expansion of both online and in-person courses and training Programs.

Percentage of individuals within Governance bodies by gender - SIMPAR GROUP GRI 405-1

SIMPAR GROUP	Gender	%2023	%2024	%2025
Sustainability Committee	Men	66.7	64.7	64.3
	Women	33.3	35.7	35.7
Audit Committee	Men	66.7	73.3	71.4
	Women	33.3	26.7	28.6
Ethics and Compliance Committee	Men	100.0	100.0	100.0
	Women	0.0	0.0	0.0
Finance and Procurement Committee	Men	100.0	100.0	80.0
	Women	0.0	0.0	20.0
Statutory Board	Men	100.0	90.5	85.7
	Women	0.0	9.5	14.3
Board of Directors	Men	100.0	96.0	92.0
	Women	0.0	4.0	8.0
People and Culture Committee	Men	60.0	NA	NA
	Women	40.0	NA	NA

Percentage of individuals within Governance bodies by age group - SIMPAR GROUP GRI 405-1

Governance Body	Age group	%2023	%2024	%2025
Sustainability Committee	< 24 years old	0.0	0.0	0.0
	< 24 and < 30 years old	0.0	0.0	0.0
	< 30 and < 50 years old	66.7	78.6	50.0
	< 50 and < 55 years old	16.7	7.1	35.7
	> 55 years old	16.7	14.3	14.3
Audit Committee	< 24 years old	0.0	0.0	0.0
	< 24 and < 30 years old	0.0	0.0	0.0
	< 30 and < 50 years old	0.0	0.0	0.0
	< 50 and < 55 years old	0.0	0.0	0.0
	> 55 years old	100.0	100.0	100.0
Ethics and Compliance Committee	< 24 years old	0.0	0.0	0.0
	< 24 and < 30 years old	0.0	0.0	0.0
	< 30 and < 50 years old	33.3	33.3	33.3
	< 50 and < 55 years old	0.0	0.0	0.0
	> 55 years old	66.7	66.7	66.7
Finance Committee	< 24 years old	0.0	0.0	0.0
	< 24 and < 30 years old	0.0	0.0	0.0
	< 30 and < 50 years old	33.3	40.0	26.7
	< 50 and < 55 years old	33.3	33.3	53.3
	> 55 years old	33.3	26.7	20.0
Statutory Board	< 24 years old	0.0	0.0	0.0
	< 24 and < 30 years old	0.0	0.0	0.0
	< 30 and < 50 years old	71.4	71.4	61.9
	< 50 and < 55 years old	14.3	14.3	33.3
	> 55 years old	14.3	14.3	4.8

Governance Body	Age group	%2023	%2024	%2025
Board of Directors	< 24 years old	0.0	0.0	0.0
	< 24 and < 30 years old	0.0	0.0	0.0
	< 30 and < 50 years old	40.0	24.0	16.0
	< 50 and < 55 years old	0.0	20.0	28.0
	> 55 years old	60.0	56.0	56.0
People and Culture Committee	< 24 years old	0.0	NA	NA
	< 24 and < 30 years old	0.0	NA	NA
	< 30 and < 50 years old	40.0	NA	NA
	< 50 and < 55 years old	0.0	NA	NA
	> 55 years old	60.0	NA	NA

Percentage of individuals within Governance bodies by color or race - SIMPAR GROUP

GRI 405-1

Color or race	%2025
Black	0.0
Brown	1.9
White	98.1
Indigenous people	0.0
Yellow	0.0

Percentage of individuals within Governance bodies by people with disabilities - SIMPAR GROUP GRI 405-1

People with disabilities	%2025
People with disabilities	1.0
People with disabilities	99.0

Percentage of employees by employee category and gender - SIMPAR GROUP

GRI 405-1

Employee category	Gender	Total	%2023	Total	%2024	Total	%2025
Statutory Board	Men	117	86.0	115	82.7	56	78.9
	Women	19	14.0	24	17.3	15	21.1
General Management (Senior Management)	Men	63	85.1	76	82.6	62	80.5
	Women	11	14.9	16	17.4	15	19.5
Dealership management	Men	176	60.7	179	58.9	203	63.2
	Women	114	39.3	125	41.1	118	36.8
Area management	Men	629	76.5	707	76.3	728	75.1
	Women	193	23.5	220	23.7	241	24.9
Coordination (Junior Management)	Men	559	69.1	568	66.3	612	66.8
	Women	250	30.9	289	33.7	304	33.2
Supervision	Men	766	71.7	902	69.4	875	68.7
	Women	303	28.3	398	30.6	398	31.3
Administrative staff	Men	2,937	42.2	3,029	41.0	2,957	40.2
	Women	4,016	57.8	4,357	59.0	4,391	59.8
Operational staff	Men	32,344	85.8	37,605	83.6	36,506	83.6
	Women	5,358	14.2	7,376	16.4	7,175	16.4
Trainees	Men	5	100.0	13	59.1	2	100.0
	Women	-	0.0	9	40.9	-	0.0
Interns	Men	43	37.7	51	47.2	38	38.0
	Women	71	62.3	57	52.8	62	62.0
Apprentices	Men	557	44.8	682	45.5	640	42.7
	Women	687	55.2	817	54.5	858	57.3
Total	Men	38,196	77.6	43,927	76.2	42,679	75.9
	Women	11,022	22.4	13,688	23.8	13,577	24.1

Percentage of employees by employee category and age group - SIMPAR GROUP

GRI 405-1

Employee category	Age group	%2025
Statutory Board	< 24 years old	0.0
	< 24 and < 30 years old	-
	< 30 and < 50 years old	83.1
	< 50 and < 55 years old	5.6
	> 55 years old	11.3
General Management (Senior Management)	< 24 years old	0.0
	< 24 and < 30 years old	0.0
	< 30 and < 50 years old	80.5
	< 50 and < 55 years old	11.7
	> 55 years old	7.8
Dealership management	< 24 years old	0.6
	< 24 and < 30 years old	9.0
	< 30 and < 50 years old	83.2
	< 50 and < 55 years old	4.4
	> 55 years old	2.8
Area management	< 24 years old	0.2
	< 24 and < 30 years old	4.3
	< 30 and < 50 years old	78.9
	< 50 and < 55 years old	8.9
	> 55 years old	7.6

Percentage of employees by employee category and age group - SIMPAR GROUP GRI 405-1

Employee category	Age group	%2025
Coordination (Junior Management)	< 24 years old	1.1
	< 24 and < 30 years old	15.1
	< 30 and < 50 years old	74.3
	< 50 and < 55 years old	5.7
	> 55 years old	3.8
Supervision	< 24 years old	3.7
	< 24 and < 30 years old	19.9
	< 30 and < 50 years old	68.1
	< 50 and < 55 years old	5.2
	> 55 years old	3.1
Administrative staff	< 24 years old	26.6
	< 24 and < 30 years old	29.4
	< 30 and < 50 years old	40.0
	< 50 and < 55 years old	2.2
	> 55 years old	1.8
Operational staff	< 24 years old	13.4
	< 24 and < 30 years old	17.4
	< 30 and < 50 years old	53.4
	< 50 and < 55 years old	8.1
	> 55 years old	7.6

Percentage of employees by employee category and age group - SIMPAR GROUP GRI 405-1

Employee category	Age group	%2025
Trainees	< 24 years old	0.0
	< 24 and < 30 years old	100.0
	< 30 and < 50 years old	0.0
	< 50 and < 55 years old	0.0
	> 55 years old	0.0
Interns	< 24 years old	86.0
	< 24 and < 30 years old	11.0
	< 30 and < 50 years old	3.0
	< 50 and < 55 years old	0.0
	> 55 years old	0.0
Apprentices	< 24 years old	100.0
	< 24 and < 30 years old	0.0
	< 30 and < 50 years old	0.0
	< 50 and < 55 years old	0.0
	> 55 years old	0.0
Total	< 24 years old	16.8
	< 24 and < 30 years old	18.2
	< 30 and < 50 years old	51.5
	< 50 and < 55 years old	7.0
	> 55 years old	6.5

Percentage of employees by employee category and race - SIMPAR GROUP

405-1

Job Category	Race or Ethnicity	% 2023	% 2024	% 2025
Board of Directors	Black	0.7	0.7	1.4
	Brown	14.7	15.1	15.5
	White	76.5	78.4	77.5
	Indigenous	0.0	0.0	0.0
	Asian	1.5	1.4	1.4
	Not informed	6.6	4.3	4.2
General Management (Senior Management)	Black	0.0	1.1	1.3
	Brown	16.2	16.3	13.0
	White	82.4	81.5	84.4
	Indigenous	0.0	0.0	0.0
	Asian	1.4	1.1	1.3
	Not informed	0.0	0.0	0.0
Store Management	Black	2.3	3.6	3.4
	Brown	24.8	31.3	30.2
	White	67.9	61.5	62.9
	Indigenous	0.0	0.0	0.0
	Asian	1.0	2.3	1.9
	Not informed	4.0	1.3	1.6
Area Management	Black	3.5	3.0	2.8
	Brown	30.0	25.2	26.2
	White	62.1	67.3	67.3
	Indigenous	0.0	0.0	0.0
	Asian	3.8	1.2	1.3
	Not informed	0.7	3.2	2.4

Percentage of employees by employee category and race - SIMPAR GROUP

405-1

Job Category	Race or Ethnicity	% 2023	% 2024	% 2025
Coordination (Junior Management)	Black	3.8	4.2	4.7
	Brown	33.0	34.2	33.1
	White	56.6	56.4	57.6
	Indigenous	0.1	0.2	0.2
	Asian	0.6	0.7	1.0
	Not informed	5.8	4.3	3.4
Supervision	Black	6.2	7.5	6.8
	Brown	39.0	43.3	39.9
	White	50.7	47.4	51.5
	Indigenous	0.0	0.1	0.1
	Asian	1.0	0.9	0.9
	Not informed	3.1	0.9	0.9
Administrative	Black	7.3	8.1	9.4
	Brown	35.6	37.4	37.2
	White	51.0	50.2	49.6
	Indigenous	0.2	0.2	0.2
	Asian	0.8	0.9	1.2
	Not informed	5.1	3.3	2.5
Operational	Black	10.4	11.2	12.4
	Brown	49.0	52.7	51.4
	White	34.8	33.2	34.0
	Indigenous	0.2	0.2	0.2
	Asian	0.8	0.8	0.9
	Not informed	4.9	1.9	1.2

Percentage of employees by employee category and race – SIMPAR GROUP

405-1

Job Category	Race or Ethnicity	% 2023	% 2024	% 2025
Trainees	Black	0.0	4.6	50.0
	Brown	0.0	9.1	0.0
	White	100.0	81.8	50.0
	Indigenous	0.0	0.0	0.0
	Asian	0.0	4.6	0.0
	Not informed	0.0	0.0	0.0
Interns	Black	1.8	13.9	7.0
	Brown	46.5	39.8	37.0
	White	51.8	41.7	52.0
	Indigenous	0.0	0.0	1.0
	Asian	0.0	4.6	3.0
	Not informed	0.0	0.0	0.0
Apprentices	Black	13.3	12.7	12.1
	Brown	53.1	52.0	48.8
	White	31.8	34.6	38.1
	Indigenous	0.2	0.3	0.5
	Asian	0.3	0.4	0.6
	Not informed	1.2	0.1	0.0
Total	Black	9.6	10.5	11.5
	Brown	46.1	49.5	48.2
	White	38.6	37.0	37.8
	Indigenous	0.2	0.2	0.2
	Asian	0.8	0.8	0.9
	Not informed	4.7	2.1	1.4

Percentage of Employees by Job Category and by Persons with Disabilities (PwD) SIMPAR Group 405-1

Job Category	PwD Status	% 2024	% 2025
Board of Directors	Person with disability	10.0	7.0
	Person without disability	90.0	93.0
General Management (Senior Management)	Person with disability	15.8	7.8
	Person without disability	84.2	92.2
Store Management	Person with disability	-	3.7
	Person without disability	-	96.3
Area Management	Person with disability	9.6	6.9
	Person without disability	90.5	93.1
Coordination (Junior Management)	Person with disability	8.6	7.1
	Person without disability	91.4	92.9
Supervision	Person with disability	5.8	6.1
	Person without disability	94.2	94.0
Administrative	Person with disability	4.7	4.9
	Person without disability	95.3	95.1
Operational	Person with disability	3.8	3.8
	Person without disability	96.2	96.2
Trainees	Person with disability	0.0	0.0
	Person without disability	100.0	100.0
Interns	Person with disability	0.0	0.0
	Person without disability	100.0	100.0
Apprentices	Person with disability	0.3	0.3
	Person without disability	99.7	99.7
Total	Person with disability	3.9	4.0
	Person without disability	96.1	96.0

Ratio of basic salary and compensation of women to men¹ - SIMPAR GROUP [GRI 405-2](#)

Employee category	2025	
	Ratio of basic salary	Ratio of compensation
Statutory Board	0.9	1.1
General Management (Senior Management)	1.0	0.9
Area management	0.9	0.9
Coordination (Junior Management)	1.0	1.0
Supervision	0.9	0.9
Administrative staff	0.8	0.8
Operational staff	0.8	0.8
Apprentices	1.0	1.0
Interns	0.9	0.7
Trainees	1.1	1.0

¹ Benefits were not included in the calculation of employees' total compensation. We are working to improve the accuracy and quality of this data so that it can be properly incorporated into the next report.

Total number of discrimination cases - SIMPAR GROUP [GRI 406-1](#)

Total number	2023	2024	2025
Total number of incidents of discrimination during the reporting period.	172	425	530
Incidents reviewed by the organization	117	212	294
Incidents with remediation plans being implemented	0	0	0
Incidents with remediation plans that have been implemented and reviewed	1	27	32
Incident no longer subject to action	120	212	294

Number of Employees and Truck Drivers - SIMPAR GROUP

[SASB TR-RO-000.C](#)

Number	2023	2024	2025
Employees	49,218	57,615	56,260
Truck drivers	7,321	7,878	6,888

Percentage of operations with implemented local community engagement, impact assessments and/or development Programs - SIMPAR GROUP [GRI 413-1](#)

Type of assessment and plans for local community development	2025
Social impact assessments, including gender impact assessment, based on participatory processes	0
Environmental impact assessments and ongoing monitoring	0
Public disclosure of results of environmental and social impact assessments	0
Local community development Programs based on local communities' needs	100
Stakeholder engagement plans based on stakeholder mapping	100
Broad based local community consultation committees and processes that include vulnerable groups	0
Works councils, occupational health and safety committees and other worker representation bodies to deal with impacts	0
Formal local community grievance processes	100

Percentage of Security Personnel Trained in Human Rights Policies or Procedures Relevant to Operations - SIMPAR GROUP [GRI 410-1](#)

	2023	2024	2025
% Total	5.7	4.0	6.9

Percentage of New Suppliers Screened Using Social Criteria - SIMPAR Group¹ [GRI 414-1](#)

	2023	2024	2025
%	97.6	99.1	99.8

¹ Social criteria: all suppliers that went through validation on the G-Certifica platform (we have 4,900 new suppliers). Suppliers with an issuance pending due to non-compliance in the homologation or G-certification process are considered only for suppliers in the purchasing group (Z004), and only nine suppliers were blocked due to G-Certifica during re-homologation.

GRI content index

Statement of use			SIMPAR reported in accordance with the GRI Standards for the period from January 1, 2025, to December 31, 2025						
GRI 1 used			GRI 1: Foundation 2021						
GRI G4 sector disclosures			-						
GRI Standard	Disclosure	Location/answer	Link to the FRe Form	Global Compact	SDGs	Omission			
						Requirement(s) omitted	Reason	Explanation	
General disclosures									
The organization and its reporting practices									
GRI 2: General disclosures 2021	2-1	Organizational details	11	1.1 - Issuer background					
	2-2	Entities included in the organization's sustainability reporting	4 b) In accordance with the disclosures in the Financial Statements (FS), the data are presented on a consolidated basis, with exceptions resulting from the inorganic growth of the Group's portfolio and from internal processes of the acquired companies, as explained in the footnotes. c) The model adopted does not present differences in the approach to consolidating data across the content or material topics.	1.1 - Issuer background					
	2-3	Reporting period, frequency and contact point	4 c) Published on August, 31, 2026.						

GRI Standard	Disclosure	Location/answer	Link to the FRe Form	Global Compact	SDGs	Omission		
						Requirement(s) omitted	Reason	Explanation
The organization and its reporting practices								
GRI 2: General disclosures 2021	2-4	Restatements of information	ai iii) The consolidation methodologies for indicators 2-7 and 303-4 have been revised. In GRI indicator 2-7, the functional category of the statutory board of directors has been excluded from the data consolidation, as its members do not have an employment relationship with the Company; rather, they perform only management and representative functions for the organization, with responsibilities and duties specific to directors. The methodology for GRI indicator 303-4 has been revised. Data on the volume discharged were not previously tracked, and for 2025, the assumption was established, in accordance with ABNT standards, that the discarded volume corresponds to 80% of the volume collected. Due to an update to the data, it was necessary to adjust the Group's total emissions figures for GRI indicators 305-1, 305-2, and 305-3, from 913,616.5 tCO ₂ e to 915.620.5 tCO ₂ e for Scope 1, from 4,725.7 to 4,690.6 tCO ₂ e for Scope 2, from 4,855,213.8 to 4,885,009.3 in Scope 3, and from 1,283,047.4 tCO ₂ e to 1,286,332.4 tCO ₂ e for Scope 3 biogenic emissions.					
	2-5	External assurance	4	1.9 Environmental, social, and governance (ESG) Information				
Activities and workers								
GRI 2: General disclosures 2021	2-6	Activities, value chain and other business relationships	11, 17, 73	1.2 Description of the issuer's and its subsidiaries' principal activities				
				1.3 Information regarding operating segments				
				1.4 Production/Sales/Markets 1.5 Major customers				
				2.10 Business plans				
	2-7	Employees	52, 93, 94	10.1 Description of human resources	6	8, 10		

GRI Standard	Disclosure	Location/answer	Link to the FRe Form	Global Compact	SDGs	Omission		
						Requirement(s) omitted	Reason	Explanation
Activities and workers								
GRI 2: General disclosures 2021	2-8	Workers who are not employees	10.1 Description of human resources		8	a), b), c)	Information unavailable or incomplete.	The indicator is temporarily missing. We are working to improve the management and consolidation of this information, with the aim of ensuring complete and consistent disclosure in future reports.
Governance								
GRI 2: General disclosures 2021	2-9	Governance structure and composition	26, 28, 31 c.i) Members of the Board do not hold executive positions, with the exception of the Chief Executive Officer (Fernando Antonio Simões), who also serves on the Board of Directors. c.iv) Minority groups are segments of society that, due to social, historical, economic, or cultural factors, participate in an unequal and limited manner in certain spheres, especially in positions of visibility, influence, or power. At SIMPAR , we consider the following to be minority groups: Women in leadership positions; Black or Indigenous people; People with disabilities; and People aged 50 or older. c.vi) Minority groups are segments of society that, due to social, historical, economic, or cultural factors, participate in an unequal and limited manner in certain spheres, especially in positions of visibility, influence, or power. At SIMPAR , we consider the following to be minority groups: Women in leadership positions; Black or Indigenous people; People with disabilities; and People aged 50 or older. c.vii) Information regarding the members’ relevant expertise in relation to the organization’s impacts is available in the Company’s Reference Form. c.viii) Stakeholder representation. There is no stakeholder representation on the governance bodies.	7.1 Key characteristics of the management bodies and the Audit Committee 7.2 Information regarding the Board of Directors 7.3 Composition and professional experience of the management and the Audit Committee		5, 16		

GRI Standard	Disclosure	Location/answer	Link to the FRe Form	Global Compact	SDGs	Omission		
						Requirement(s) omitted	Reason	Explanation
Governance								
GRI 2: General disclosures 2021	2-10	Nomination and selection of the highest governance body	26	7.1 Key characteristics of the management bodies and the Audit Committee		5, 16		
	2-11	Chair of the highest governance body	26	7.2 Information regarding the Board of Directors		16		
	2-12	Role of the highest governance body in overseeing the management of impacts	26, 35 bii) Documents, reports, and dashboards are presented at committee meetings. Committee meetings accelerate strategic decision-making (goals), serve as forums for debate and the exchange of experiences, and provide opportunities for innovation. c) The Board of Directors, together with the Company's committees, analyzes the effectiveness of due diligence and impact management processes through: Periodic reports prepared by the Sustainability, Compliance, and Risk departments, which include ESG indicators, results of internal and external audits, and the evolution of strategic indicators; Reviews of corporate policies, ensuring alignment with market practices and regulatory expectations. Monitoring through Board meetings; Independent audits and external opinions, which reinforce the assessment of process effectiveness. Frequency of analysis: Bimonthly: monitoring of indicators and risks at Sustainability Committee meetings Annually or as needed: reassessment of the ESG strategy. In 2025, sustainability information was submitted to the Board twice (May 26, 2025, and September 19, 2025).	5.2 Description of internal controls 7.1 Key characteristics of the management bodies and the Audit Committee 7.2 Information regarding the Board of Directors	7	16		
	2-13	Delegation of responsibility for managing impacts	26, 32	5.2 Description of internal controls	7	16		
2-14	Role of the highest governance body in sustainability reporting	b) The Sustainability Committee reviews and approves the integrity of the Integrated Annual Report; its members include the CEO, the CFO, and the Vice Chair of the Board of Directors.	7.1 Key characteristics of the management bodies and the Audit Committee 7.2 Information regarding the Board of Directors		16			

GRI Standard	Disclosure	Location/answer	Link to the FRe Form	Global Compact	SDGs	Omission		
						Requirement(s) omitted	Reason	Explanation
Governance								
GRI 2: General disclosures 2021	2-15	Conflicts of interest	26, 45 b) Where applicable, minutes that are effective against third parties and that include a statement regarding a conflict of interest are disclosed to the market in accordance with applicable law.	7.1 Key characteristics of the management bodies and the Audit Committee 7.5 Family relationships 11.1 Rules, policies, and practices	16			
	2-16	Communication of critical concerns		5.3 Integrity Program 7.2 Information regarding the Board of Directors	16	a), b)	Confidentiality constraints.	Because this information is sensitive and highly strategic, we do not publicly disclose the full extent or nature of the critical concerns communicated to the highest governing body.
	2-17	Collective knowledge of the highest governance body	a) During the reporting period, SIMPAR did not take any specific measures to enhance the knowledge of its highest governance body regarding sustainable development.	7.2 Information regarding the Board of Directors	16			
	2-18	Evaluation of the performance of the highest governance body	26, 33 a) The Company does not take ESG targets into account when evaluating its executives.	7.1 Key characteristics of the management bodies and the Audit Committee	16			
	2-19	Remuneration policies	33 aiii) Severance pay is calculated and paid in accordance with statutory provisions, within the timeframe established by law. aiv) If any variable component or bonus is subject to a vesting period, it is refunded upon termination, with the amount net of taxes deducted. av) The Company does not routinely pay retirement benefits.	8.1 Compensation policy or practice 8.4 Stock-based compensation plan	16			
	2-20	Process to determine remuneration	26, 33	8.1 Compensation policy or practice	16	a.ii), a.iii), b)	Not applicable.	
	2-21	Annual total compensation ratio	70	8.2 Total compensation by body 8.15 Minimum, average, and maximum compensation 10.3 d) Employee compensation policies and practices	10, 16			

GRI Standard	Disclosure	Location/answer	Link to the FRe Form	Global Compact	SDGs	Omission		
						Requirement(s) omitted	Reason	Explanation
Strategy, policies and practices								
GRI 2: General disclosures 2021	2-22	Statement on sustainable development strategy	5	2.10 Business Plans		16		
	2-23	Policy commitments	35, 45, 51, 74 b. The Code of Conduct applies to all stakeholders who interact with the Company, including at-risk or vulnerable groups. No distinction is made between stakeholders.	1.9 Environmental, social, and governance (ESG) information 5.1 Description of risk management and market risks 5.3 Integrity Program	10	16		
	2-24	Embedding policy commitments	35, 45, 51, 76, 85 ai) Responsibility for implementation is carried out through advisory committees, policies, training programs, and employees. aiii) SIMPAR has adopted a third-party approval process, aligned with the Compliance Program , focused on identifying and mitigating risks. The third party must: Accept the Third-Party Code of Conduct ; Complete a conflict of interest questionnaire, which assesses the criticality of activities and adherence to integrity and ethics standards. This process follows the guidelines of SIMPAR 's Third-Party Registration and Approval Policy.	5.1 Description of risk management and market risks 5.3 Integrity program 7.1 Key characteristics of the management bodies and the Audit Committee		16		
	GRI 2: General disclosures 2021	2-25	Processes to remediate negative impacts	42, 49, 85 c) The organization promotes or collaborates on the remediation of negative impacts that it identifies as having caused or contributed to through action plans. d) Stakeholders are not involved in the design, review, operation, and improvement of these mechanisms. e) At meetings of the Audit Committee and the Ethics Committee, the indicators and reports from the Whistleblower Channel are reviewed. In these forums, improvement processes related to the channel are also discussed and evaluated. Monitoring is conducted by the Audit Committee; however, there are currently no formalized feedback processes for whistleblowers. Through the Transparency Hotline, any stakeholder can contact the company to ask questions, offer suggestions, or propose improvements. However, there are no records of such interactions in recent years.	5.1 Description of risk management and market risks 5.3 Integrity program		16	

GRI Standard	Disclosure	Location/answer	Link to the FRe Form	Global Compact	SDGs	Omission		
						Requirement(s) omitted	Reason	Explanation
Strategy, policies and practices								
GRI 2: General disclosures 2021	2-26	Mechanisms for seeking advice and raising concerns	42, 49	5.3 Integrity Program	10	16		
GRI 2: General disclosures 2021	2-27	Compliance with laws and regulations	95 b) In 2025, no fines were paid that exceeded the specified materiality threshold. d) SIMPAR used the following parameters to define significant cases of non-compliance: Cases in which the amount of the assessment/fine is individually equal to or greater than R\$ 5,000,000.00 (five million reais), regardless of their nature (environmental, tax, etc.); in the exclusive case of MOVIDA, the value threshold is greater than R\$ 8,000,000.00 (eight million reais); Cases that, regardless of the amount, are significant due to the nature of the matter and have an impact on the Company's operations and/or image; and Cases in which non-monetary sanctions were imposed and that have a significant impact on operations. In 2025, three tax assessments were received, totaling R\$ 285 million. All proceedings are ongoing, with the respective appeals having been filed.	4.4 Relevant non-confidential proceedings 4.6 Relevant confidential proceedings 4.7 Other relevant contingencies		16		
	2-28	Membership associations	35 a) SIMPAR is a member of the following organizations: Abrasca, the UN Global Compact, Movimento Mulher 360, Na Mão Certa, and the Childhood Foundation.			17		
Engagement with stakeholders								
GRI 3: Material topics 2021	2-29	Approach to stakeholder engagement	13, 35, 51, 75 a.i) Stakeholders are classified as follows: Internal: • Employees, senior leadership, board members; • External: suppliers, customers, financial institutions, government agencies, and local/regional stakeholders, such as communities, authorities, the media, associations, and NGOs.					
	2-30	Collective bargaining agreements	70	10.4 Relations between the issuer and labor unions	3	8		

GRI Standard	Disclosure	Location/answer	Link to the FRe Form	Global Compact	SDGs	Omission		
						Requirement(s) omitted	Reason	Explanation
Material topics								
GRI 3: Material topics 2021	3-1	Process to determine material topics	13 a.ii) All significant economic, environmental, and social impacts, as well as their effects on stakeholders, were identified. Based on this initial list, an online survey was conducted to gather the perspectives of stakeholders who use financial information, as well as their views on relevant topics from an external-to-internal and internal-to-external perspective. Following the survey, topics representing the organization's most significant impacts on the economy, environment, and society—including effects on human rights—were prioritized, taking into account both the impact perspective and the financial perspective. b) The stakeholders and experts whose views informed the process of defining material topics were: shareholders, board members, customers, employees, suppliers, investors, industry peers, the community, the media, and students.			1.9 Environmental, Social, and Corporate Governance (ESG) Information 4.1 Description of risk factors		
GRI 3: Material topics 2021	3-2	List of material topics	13			1.9 Environmental, social, and governance (ESG) information		
Innovation								
GRI 3: Material topics 2021	3-3	Management of material topics	16, 35 c) There are no internal policies addressing this issue. d.ii) To manage positive impacts, a discussion group was formed with the Chief Technology Officers of the group's companies, focusing on digital and artificial intelligence solutions, as well as the migration of applications to cloud-based platforms. e.i) Effectiveness is tracked by monitoring trends. e.ii) In the reporting year, there was no public target related to this topic. e.iii) In the reporting year, there was no public target related to this topic. e.iv) There were no changes to policies and procedures resulting from lessons learned. f) Engagement with stakeholders did not inform the measures taken. The Company reports on the effectiveness of the measures taken through the Integrated Report.			5.1 Description of risk management and market risks 2.10 Business plans		

GRI Standard	Disclosure	Location/answer	Link to the FRe Form	Global Compact	SDGs	Omission		
						Requirement(s) omitted	Reason	Explanation
Climate strategy and environmental management								
GRI 3: Material topics 2021	3-3	Management of material topics	e.iii) The effectiveness of the measures is demonstrated by the reduction in emissions. Although total emissions in 2025 increased by 1.6% compared to 2024, SIMPAR 's emissions have decreased by 92.2% over the past three years. e.iv) There have been no changes to policies and procedures based on lessons learned. f) There has been no engagement with stakeholders on this issue.	5.1 Description of risk management and market risks 2.10 Business plans				
GRI 101: Biodiversity 2024	101-2	Management of biodiversity impacts		7	15	b, c), d), e)	Not applicable.	SIMPAR 's impact management focuses on mitigating negative effects and maximizing positive ones. We tailor our impact controls to the specific needs of each company, prioritizing benefits for biodiversity, local and indigenous communities, and combating illegal deforestation, in accordance with our Climate Change Policy. All companies in the SIMPAR GROUP monitor impacts and implement actions to mitigate them. When required by operating permits, we conduct environmental impact assessments, with action plans to control and expand positive effects on communities.

GRI Standard	Disclosure	Location/answer	Link to the FRe Form	Global Compact	SDGs	Omission			
						Requirement(s) omitted	Reason	Explanation	
Climate strategy and environmental management									
GRI 201: Economic performance 2016	201-2	Financial implications and other risksand opportunities due to climate change	85	4.1 Description of risk factors 7.1 Key characteristics of the management bodies and the Audit Committee 5.1 Description of risk management and market risks	7	13			
GRI 302: Energy 2016	302-1	Energy consumption within the organization	84, 99 c), d), f), g) The references and conversion factors used for the calculations included: the GHG Protocol tool (2025) and the Lower Heating Value data incorporated therein; the ANEEL database containing average national electricity rates; data from the National Electric System Operator (ONS); the ANP database with average fuel prices and factors from the National Energy Balance (BEN). For the percentage of renewable energy, we used information from the ONS. There is no energy consumption for heating, cooling, or steam, nor is there any energy sold or exported.		8	7, 12			
	302-2	Energy consumption outside of the organization	84, 99 b. c.) The factors used are based on the 2025 PBGHG Protocol and the 2025 BEN Report.		8	7, 12	a)	Not applicable.	The holding company, which serves as the administrative headquarters, does not consume energy outside the Company.
GRI 302: Energy 2016	302-3	Energy intensity	100 b) The following methodologies and conversion factors were adopted: GHG Protocol 2025.0.1, IPCC (GWP100a [IPCC, 2013]), and the Exiobase v3 and Ecoinvent tools. The indicator covers Scope 3 categories: 3, 4, 7, and 13. c) To compile the data presented, we used the same databases as the Greenhouse Gas (GHG) Inventory for mobile and stationary combustion and energy, in addition to converting to GJ using the factors from the National Electricity Balance Report. d) Energy data related to electricity and fuels were included, and energy consumption both within and outside the organization was taken into account; there is no energy consumption for heating, cooling, or steam, nor is there any energy sold or exported.		8	7, 12	a)	Not applicable.	The energy intensity rate does not apply to the holding company, as it has no revenue of its own. Only data for the Group is reported.

GRI Standard	Disclosure	Location/answer	Link to the FRe Form	Global Compact	SDGs	Omission		
						Requirement(s) omitted	Reason	Explanation
Climate strategy and environmental management								
GRI 302: Energy 2016	302-4	Reduction of energy consumption	100 a) The volume of reductions in energy consumption achieved directly as a result of improvements in conservation and efficiency is -1,502,538.2 GJ. b) The baseline used to measure the reduction in energy consumption was the year 2024, which served as the base year for comparison with 2025. This choice was justified by the availability of consolidated data and methodological consistency for tracking changes in the indicators. The SIMPAR GROUP 's reduction was calculated by summing the reductions reported by the companies VAMOS and MOVIDA. d) The following methodologies and conversion factors were adopted: GHG Protocol 2025.0.1, ANEEL's base using the average of national energy tariffs, ONS data, and ANP's base using the average of fuel prices. CS Mobi and Ciclus Amazônia were included in 2024. We are including in the report the figures controlled by the units of the AUTOMOB tower, generally covering the companies Alta, Autostar, UAB, Euro Import, Green, Bestpoints Original SP, Original MA, Nova Quality, and T Drive.		7, 8	7, 12		
	303-1	Interactions with water as a shared resource	82		7, 8	6, 12		
GRI 303: Water and effluents 2018	303-2	Management of impacts related to water discharge			7, 8	6	a)	Not applicable. All wastewater generated by SIMPAR 's operations is classified as domestic wastewater and is collected and treated by the local municipal utility. For this reason, the organization does not establish its own discharge quality standards or monitor parameters, as treatment is carried out entirely by the utility in accordance with current legislation.
	303-3	Water withdrawal	81, 83, 100		7, 8	6, 12		
	303-4	Water discharge	83, 100		7, 8	6		

GRI Standard	Disclosure		Location/answer	Link to the FRe Form	Global Compact	SDGs	Omission		
							Requirement(s) omitted	Reason	Explanation
Climate strategy and environmental management									
GRI 303: Water and effluents 2018	303-5	Water consumption	83, 100 c) There was no change in storage. d) The holding company does not generate any industrial or hazardous effluents. The effluents produced at the administrative headquarters are exclusively for sanitary use and are therefore classified as domestic effluents. For this reason, no priority substances are present.		7, 8	6, 12			
GRI 305: Emissions 2016	305-1	Direct (Scope 1) GHG emissions	81, 87, 101 b) The gases CO ₂ , CH ₄ , N ₂ O, and HFCs were considered, converted to tCO ₂ e. e) BEN, EFRA, PBGHG Protocol. f) Methodologies aligned with the GHG Protocol 2025.0.1 and the IPCC (GWP100a [IPCC, 2013]) were used, along with the operational control approach. g) The Climo tool was used to calculate emissions; it is based on the GHG Protocol and IPCC (GWP100a [IPCC, 2013]) and the operational control approach.		7, 8	12, 13			
GRI 305: Emissions 2016	305-2	Energy indirect (Scope 2) GHG emissions	81, 87, 101 c) Methodologies aligned with the GHG Protocol (2025.0.1) and the IPCC (GWP100a [IPCC, 2013]) were used, covering CO ₂ , which was directly converted to tCO ₂ equivalent. e) IPCC, BEN 2023. f) Methodologies aligned with the GHG Protocol 2025.0.1 and IPCC (GWP100a [IPCC, 2013]) were used, along with the operational control approach. g) GHG, IPCC, BEN 2023.		7, 8	12, 13			
	305-3	Other indirect (Scope 3) GHG emissions	81, 87, 101 d) The following categories were considered: 1, 2, 3, 4, 5, 6, 7, 9, 10, 11, 12, 13, 15, Well-to-Tank, Tank-to-Wheel, and biogenic emissions. No emissions were reported for Scope 3 Categories 8 (Leased Assets), Category 10 (Product Processing), and Category 14 (Franchises). f) IPCC, BEN 2023. g) GHG, IPCC, BEN 2023.		7, 8	12, 13			
	305-4	GHG emissions intensity	101 d) The gases CO ₂ , CH ₄ , N ₂ O, and HFCs were considered, and methodologies consistent with the GHG Protocol (2025.0.1) and the IPCC (GWP100a [IPCC, 2013]) were adopted.		8	12, 13			

GRI Standard	Disclosure		Location/answer	Link to the FRe Form	Global Compact	SDGs	Omission		
							Requirement(s) omitted	Reason	Explanation
Climate strategy and environmental management									
GRI 305: Emissions 2016	305-5	Reduction of GHG emissions	81, 101 b) The gases CO ₂ , CH ₄ , N ₂ O, and HFCs were considered, converted to tCO ₂ e. e) Methodologies aligned with the GHG Protocol (2025.0.1) and IPCC (GWP100a [IPCC, 2013]) were used, along with the operational control approach, as also adopted in indicators 305-1, 305-2, and 305-3.		8, 9	12, 13			
	305-6	Emissions of ozone-depleting substances (ODS)	81 a) SIMPAR and its subsidiaries do not engage in the production, import, or export of ODS.		7, 8	12, 13			
	305-7	Nitrogen oxides (NOX), sulfur oxides (SOX), and other significant air emissions	102 b) The factors established by Cetesb (https://cetesb.sp.gov.br/veicular/relatorios-e-publicacoes/) were used. c) For the calculation of NOX, PM, and CO, the factors established by Cetesb were considered, as well as the vehicle type and fuels used. This calculation was performed based on the SIMPAR GROUP 's emissions inventory. The results presented in this report were calculated using data provided in liters. Scopes 1 and 3 were considered to obtain the final results.		7, 8	11, 12, 13			
GRI 306: Waste 2020	306-1	Waste generation and significant waste-related impacts	88		7, 8	11, 12			
	306-2	Management of significant waste-related impacts	88		7, 8	11, 12			
	306-3	Waste generated	88		7, 8	11, 12			
	306-4	Waste not destined for final disposal	88		7, 8	11, 12			
	306-5	Waste destined for final disposal	88		7, 8	11, 12			

GRI Standard	Disclosure	Location/answer	Link to the FRe Form	Global Compact	SDGs	Omission		
						Requirement(s) omitted	Reason	Explanation
Financial balance, capital allocation, and business expansion								
GRI 3: Material topics 2021	3-3	Management of material topics	16 c) There are no internal policies addressing this issue. e.ii) In the reporting year, there were no public targets related to this issue. e.iii) In the reporting year, there were no public targets related to this issue. e.iv) As a lesson learned, we have developed a focus on business efficiency, asset management and recovery, and contract cancellations. f) Engagement with stakeholders takes place through the Investor Relations department, which conducts a study involving shareholders and analysts. The results are presented to senior leadership. The effectiveness of the measures was disclosed through the Integrated Report, communication channels, and events such as Investor Day.	5.1 Description of risk management and market risks 2.10 Business plans				
GRI 201: Economic performance 2016	201-1	Direct economic value generated and distributed	91, 95	1.3 Information regarding operating segments 1.7 Significant revenues in the issuer's home country and abroad 2.1 Financial and equity position 2.2 Operating and financial results 2.5 Non-financial measures 2.10 Business plans				
GRI 207: Taxes 2019	207-1	Approach to tax	91			a i)	Confidentiality constraints.	Because this is strategic information, we do not publicly disclose our tax strategy.

GRI Standard	Disclosure	Location/answer	Link to the FRe Form	Global Compact	SDGs	Omission		
						Requirement(s) omitted	Reason	Explanation
Financial balance, capital allocation, and business expansion								
GRI 207: Taxes 2019	207-2	Tax governance, control, and riskmanagement	91					
			a i) The Tax Department, under the supervision of the Executive Director of Accounting and Controllershship, the Vice President of Finance, and the Chief Executive Officer, is responsible for ensuring compliance with the tax strategy;					
			a ii) The tax approach is integrated into the organization through formal governance, with active participation by the Tax Management area in operational, corporate, and financial decisions.					
			a iii) Tax risks are identified through periodic analyses of operations and legislative changes. Once mapped, they are classified and addressed with action plans defined by the Tax Management department in conjunction with the relevant departments. Monitoring is continuous, through internal controls, reviews, and reports to senior management.					
			a iv) Compliance with the tax governance and control framework is assessed through internal and external audits.					
		b) The Compliance and Internal Controls Department maintains mechanisms to prevent potential concerns regarding SIMPAR 's business conduct and integrity in relation to taxes.						
		c) Audits are conducted to monitor the Group's regulatory compliance and minimize risks in this area.						

Financial balance, capital allocation, and business expansion

GRI Standard	Disclosure	Location/answer	Link to the FRe Form	Global Compact	SDGs	Omission		
						Requirement(s) omitted	Reason	Explanation
Valuing people and human rights								
GRI 3: Material topics 2021	3-3	Management of material topics	14, 35, 51, 63, 74					
			a) Actual negative impacts: Limited availability of qualified professionals; low employee retention.					
			d ii) As measures to address actual negative impacts, SIMPAR considers, in its capital allocations for acquisitions and in new projects of our companies, legal and socio-environmental compliance issues, in addition to economic performance, which is essential for the sustainability of the business and, consequently, for the resulting positive impacts.					
			e ii) There is a target to reduce turnover by 2026 compared to 2025.	5.1 Description of risk management and market risks				
			e iii) Diversity, equity, and inclusion measures have proven effective, as one of the main positive points highlighted in the employee survey is the diverse and inclusive environment. It was the most frequently cited factor contributing to company-wide satisfaction. There has also been a significant increase in women's participation in leadership roles and an increase in training hours through SIMPAR University .	2.10 Business plans				
			e iv) There were no changes to policies and procedures resulting from lessons learned.					
			f) There was no engagement with stakeholders on this topic. We inform our stakeholders through the annual convention and direct communications with leaders.					
GRI 202: Market presence 2016	202-1	Ratios of standard entry level wage by gender compared to local minimum wage	70 d) All companies that make up the Group's business units are considered significant operating units.		6	1, 8, 10		

GRI Standard	Disclosure	Location/answer	Link to the FRe Form	Global Compact	SDGs	Omission		
						Requirement(s) omitted	Reason	Explanation
Valuing people and human rights								
GRI 202: Market presence 2016	202-2	Proportion of senior management hired from the local community	51, 64, 96 b) Executive positions include: Directors, CEO, CFO, Vice President, President, Board Members, and Committee Members. c) The concept of “locally” considers the relationship between the state (UF) where the company is located and the state (UF) where the employee resides, as recorded in SAP. d) “Major” units are the business units that comprise the company’s operations, grouping their respective companies within the segment.	6	8, 10			
GRI 401: Employment 2016	401-1	New employee hires and employee turnover	57, 58, 105, 106, 107	6	8			
	401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	69 a i), a iii), a v), a vi) Some benefits may vary depending on the applicable collective bargaining agreement, such as meal vouchers, food vouchers, and life insurance. We do not offer disability benefits, private pension plans, or employee stock purchase plans.		3, 8			
	401-3	Parental leave	69, 107	6	8			
GRI 402: Labor Relations 2016	402-1	Minimum notice periods regarding operational changes	51 a) The minimum notice period given to employees and their representatives prior to the implementation of significant operational changes that may affect them is two weeks. b) For organizations with collective bargaining agreements, indicate whether the notice period and provisions regarding consultation and negotiation are specified in the collective agreements.	3	8			

GRI Standard	Disclosure	Location/answer	Link to the FRe Form	Global Compact	SDGs	Omission		
						Requirement(s) omitted	Reason	Explanation
Valuing people and human rights								
GRI 404: Training and education 2016	404-1	Average hours of training per yearper employee	56, 108, 109			4, 8		
	404-2	Programs for the development of employees' skills and assistance for career transition	59, 60 b) The SIMPAR GROUP does not yet have any career transition or retirement programs.			8		
	404-3	Percentage of employees receiving regular performance and career development assessments	110			8		
GRI 405: Diversity and equal opportunity 2016	405-1	Diversity of governance bodies and employees	29, 51, 53, 62, 65, 110, 111, 112, 113, 114, 115 a.iii) There are no people of Asian descent, Indigenous people, people of mixed race, Black people, or people with disabilities in the governing bodies.	7.1 Description of the main characteristics of the issuer's management bodies and Audit Committee 10.1 Description of human resources	6	5, 8, 18		
	405-2	Ratio of basic salary and remuneration of women to men	70, 116 b) The business units that make up the Company's operations are considered “major business units,” grouping together the respective companies within each segment.		6	5, 8, 10		
GRI 406: Non-discrimination 2016	406-1	Incidents of discrimination and corrective actions taken	49		6	5, 8, 18		

GRI Standard	Disclosure	Location/answer	Link to the FRe Form	Global Compact	SDGs	Omission		
						Requirement(s) omitted	Reason	Explanation
Valuing people and human rights								
GRI 407: Freedom of association and collective bargaining 2016	407-1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	a) There are no instances within the supply chain of suppliers violating this right. All employees are covered by collective bargaining agreements, whether or not they are union members.	3	8			
GRI 408: Child labor 2016	408-1	Operations and suppliers with significant risk of child labor cases	75	1, 2, 5	8, 16			
GRI 409: Forced or compulsory labor 2016	409-1	Operations and suppliers with significant risk of cases of forced or compulsory labor	75	1, 2, 4	8, 16			
GRI 410: Security practices 2016	410-1	Security personnel trained in human rights policies or procedures	67, 116 b) The SIMPAR GROUP believes that human-centered security can be effective and encourages security professionals to change their mindset regarding their role. In 2025, 24 of the 350 employees participated in formal training on specific human rights policies or procedures.	1, 2	8, 16			
GRI 411: Rights of indigenous peoples 2016	411-1	Incidents of violations involving rights of indigenous peoples	76 a) There are no reports in the company’s whistleblower channel regarding violations of indigenous rights.	1, 2	16, 18			

GRI Standard	Disclosure	Location/answer	Link to the FRe Form	Global Compact	SDGs	Omission		
						Requirement(s) omitted	Reason	Explanation
Impact on communities and the value chain								
GRI 3: Material topics 2021	3-3	Management of material topics	15, 76, 78 a) Actual negative impacts: Limited availability of qualified professionals; low employee retention. d. ii) As measures to address actual negative impacts, SIMPAR considers legal and socio-environmental compliance issues, in addition to economic performance—which is essential for the sustainability of its business and, consequently, the resulting positive impacts—in its capital allocations for acquisitions and new projects undertaken by our companies. e.ii) There is a target to reduce turnover by 2026 compared to 2025. e.iii) Diversity, equity, and inclusion measures have proven effective, as one of the main positive points highlighted in the employee survey is the diverse and inclusive environment. It was the most frequently cited factor contributing to company-wide satisfaction. There has also been a significant increase in women's participation in leadership roles and an increase in training hours through SIMPAR University. e.iv) There were no changes to policies and procedures resulting from lessons learned. f) There was no engagement with stakeholders on this topic. We inform our stakeholders through the annual convention and direct communications with leaders.	5.1 Description of risk management and market risks 2.10 Business plans				
GRI 203: Indirect economic impacts 2016	203-1	Infrastructure investments and services supported	76, 78	2.10 Business plans		11		
	203-2	Significant indirect economic impacts	76 b) Positive indirect economic impacts resulting from productive inclusion initiatives and social investments are linked to the context of national tax incentive programs (the Rouanet Law, the Sports Incentive Law, etc.).			1, 8, 10		
GRI 204: Procurement practices 2016	204-1	Proportion of spending on local suppliers	75			8		

GRI Standard	Disclosure	Location/answer	Link to the FRe Form	Global Compact	SDGs	Omission		
						Requirement(s) omitted	Reason	Explanation
Impact on communities and the value chain								
GRI 308: Supplier environmental assessment 2016	308-1	New suppliers that were screened using environmental criteria	a) There are no environmental assessment criteria for suppliers.	8	16			
GRI 413: Local communities 2016	413-1	Operations with local community engagement, impact assessments, and development programs	77, 78, 116	1	11, 18			
			76, 78					
	413-2	Operations with significant actual and potential negative impacts on local communities	a i) Location of operations with negative impacts on the local communities of Mogi (SP) and São Paulo (SP) a ii) As a holding company, SIMPAR does not have any potentially negative impacts on the community. However, CS Portos, which manages two port concessions, potentially generates impacts on the community. In addition to the construction projects carried out over the past three years, there are potential social risks, including public safety issues (drug trafficking and illegal markets), social vulnerability in neighboring communities, and occupational risks for workers.	1	11, 18			
GRI 414: Supplier social assessment 2016	414-1	New suppliers that were screened using social criteria	75, 116	2	8, 16			
	414-2	Negative social impacts in the supply chain and actions taken	75	2	8, 16	a), b), c), d), e)	Information unavailable/ incomplete.	The SIMPAR GROUP does not track this indicator; however, it does conduct a supplier qualification process and has a Code of Conduct for Third Parties.

GRI Standard	Disclosure	Location/answer	Link to the FRe Form	Global Compact	SDGs	Omission		
						Requirement(s) omitted	Reason	Explanation
Corporate Governance, ethics, and transparency								
GRI 3: Material topics 2021	3-3	Management of material topics	15, 26, 35,45, 48, 75					
			d ii) Measures to address actual negative impacts include compliance training and supplier certification, aimed at preventing negative impacts.					
			e. iii) A reduction of approximately 13 days in the average processing time was achieved, demonstrating significant progress in process efficiency and progress toward the established goals.	5.1 Description of risk management and market risks				
			e. iv) The key lessons learned involved the need to strengthen contractual intelligence, simplify processes and services, promote greater customization of subsidiaries, and expand privacy awareness, resulting in the continuous improvement and structuring of the organization’s privacy program and operational procedures.	2.10 Business plans				
GRI 205: Anti-corruption 2016	205-1	Operations assessed for risks related to corruption	47, 96 b) All confirmed cases of corruption in 2025 were classified as private corruption; there were no reports of public corruption.	4.1 Description of risk factors 5.3 Integrity Program	10	16		
	205-2	Communication and training about anti-corruption policies and procedures	47, 48, 96, 97, 98	5.3 Integrity Program	10	16	c)	Information not available/ incomplete. There is no consolidated data on communication and training for other stakeholders.
	205-3	Confirmed incidents of corruption and actions taken	47, 98 d) There were no legal proceedings related to corruption brought against the organization or its employees during the reporting period, and the outcome of such proceedings.	4.4 Relevant non-confidential proceedings 5.3 Integrity Program	10	16		

GRI Standard	Disclosure	Location/answer	Link to the FRe Form	Global Compact	SDGs	Omission		
						Requirement(s) omitted	Reason	Explanation
Corporate Governance, ethics, and transparency								
GRI 206:Anti-competitive behavior 2016	206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	a) There have been no reports of legal actions for unfair competition, trust practices, or monopolies in the past three years. The market in which the company operates is not characterized by the presence of a monopoly or oligopoly. To guide the company's interactions with the government, the Compliance Program was developed based on the provisions of Law No. 12,529/2011 (Competition Defense Law); Law No. 12,846/2013 (Anti-Corruption Law); Law No. 8,666/1993 (Public Procurement Law); and Law No. 14,133/2021 (New Law on Public Procurement and Administrative Contracts). For more information, please refer to the Reference Form, item 4.1 Description of risk factors.	4.4 Relevant non-confidential proceedings		16		
GRI 415: Public policy 2016	415-1	Political contributions	a) No political contributions are made. The company is committed to complying with current legislation, which prohibits legal entities from making donations to political parties and candidates.	1.6 Significant effects of government regulation	10	16		
People's health and safety								
GRI 3: Material topics 2021	3-3	Management of material topics	15, 26, 35,45, 48, 75 d ii) Measures to address actual negativeimpacts include compliance training and supplier certification, aimed at preventing negative impacts. e. iii) A reduction of approximately 13 days in the average processing time was achieved, demonstrating significant progress in process efficiency and progress toward the established goals. e. iv) The key lessons learned involved the need to strengthen contractual intelligence, simplify processes and services, promote greater customization of subsidiaries, and expand privacy awareness, resulting in the continuous improvement and structuring of the organization's privacy program and operational procedures.	5.1 Description of risk management and market risks 2.10 Business plans				
GRI 403: Occupational health and safety 2018	403-1	Occupational health and safety management system	67			8		

GRI Standard	Disclosure	Location/answer	Link to the FRe Form	Global Compact	SDGs	Omission		
						Requirement(s) omitted	Reason	Explanation
People's health and safety								
GRI 403: Occupational health and safety 2018	403-2	Hazard identification, risk assessment, and incident investigation	67		8			
	403-3	Occupational health services	67		8			
	403-4	Worker participation, consultation, and communication on occupational health and safety	67		8, 16			
	403-5	Training of workers in occupational health and safety	67		8			
	403-6	Worker Health promotion	67		3, 8			
	403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	67		8			
	403-8	Workers covered by an occupational health and safety management system	68, 108		8			

GRI Standard	Disclosure	Location/answer	Link to the FRe Form	Global Compact	SDGs	Omission		
						Requirement(s) omitted	Reason	Explanation
People's health and safety								
	403-9	Occupational accidents	67, 68, 108 c i) Hazards were identified using hazard and risk assessment tools, preliminary risk analyses, and monitoring of legal requirements across all operations, promoting continuous monitoring of indicators and data that also support the Risk Management Program (PGR) and the Medical and Occupational Health Control Program (PCMSO). c ii) Work-related accident caused by crushing due to manual activity. c iii) Measures are taken, such as the use of PPE, on-site risk assessments for revaluation, work clearance, and technical monitoring. The rates were calculated based on 1,000,000 hours worked. e. The rates were calculated based on 1,000,000 hours worked.		8	b)	Information unavailable or incomplete.	We have decided to temporarily omit this metric and are working to improve the management and consolidation of this information, with the aim of ensuring complete and consistent disclosure in future reports.
	403-10	Work-related ill health	a), b) At the holding company, there were no reported cases of occupational diseases or deaths in 2025 among employees or workers who are not employees but whose work and/or workplace is controlled by the organization. c) Since no occupational diseases were reported in 2025, no hazards were identified that caused or contributed to cases of occupational diseases.		8			

GRI Standard	Disclosure	Location/answer	Link to the FRe Form	Global Compact	SDGs	Omission		
						Requirement(s) omitted	Reason	Explanation
Customer relationship								
GRI 3: Material topics 2021	3-3	Management of material topics	16, 45, 75 b. d.ii) No actual negative impacts were identified. d.i) To prevent or mitigate potential negative impacts, we use active listening through satisfaction surveys and NPS surveys. e.i) To track the effectiveness of actions related to this topic, we use customer service channel indicators. e.ii) In the reporting year, there was no public target related to this topic. e.iii) In the reporting year, there was no public target related to this topic. e.iv) There were no changes in policies and procedures resulting from lessons learned. f) Engagement with stakeholders and communication regarding the effectiveness of measures occur through relationship and engagement mechanisms such as Customer Service, the Whistleblower Channel, the Transparency Hotline , Social Media, and the Integrated Report.	5.1 Description of risk management and market risks 2.10 Business plans				
GRI 416: Customer health and safety 2016	416-1	Assessment of health and safety impacts caused by categories of products and services	75 a) The assessment of Group companies is based on aspects related to the health and safety of employees and service providers, particularly with regard to transportation, road maintenance, traffic operation and monitoring, customer service, risk management and occupational safety, preventive inspections, and checklists for vehicles, trucks, and machinery—both before and after activities—as well as periodic maintenance.		16	a) quantitative data only.	Information not available/ incomplete.	There is no consolidated percentage breakdown for the product and service categories evaluated that comprehensively covers the Group's companies.

GRI Standard	Disclosure	Location/answer	Link to the FRe Form	Global Compact	SDGs	Omission		
						Requirement(s) omitted	Reason	Explanation
Customer relationship								
GRI 417:Marketing and labeling 2016	417-3	Incidents of non-compliance concerning marketing communications	75 a) There have been no reports of non-compliance regarding marketing communications, including advertising, promotions, and sponsorships, in the past three years.		16			
GRI 418: Customer privacy 2016	418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	75 a) Over the past three years, no substantiated complaints regarding breaches of privacy or loss of customer data have been identified at the holding company.		16			

SASB Index

Topic	Code	Metric	Location/answer
Air freight and logistics			
Greenhouse Gas Emissions	TR-AF-110a.1	Gross global Scope 1 emissions	87, 101
	TR-AF-110a.1	Discussion of long- and short-term strategy or plan to manage Scope 1 emissions, emissions reduction targets, and an analysis of performance against those targets	87
	TR-AF-110a.3	Fuel consumed by (1) road transport, percentage (a) natural gas and (b)renewable, and (2) air transport,percentage (a) alternative and (b) sustainable	84, 99
Air quality	TR-AF-120a.1	Air emissions of the following pollutants: (1) NOx (excluding N ₂ O), (2) SOx , and (3) particulate matter (PM10)	102
Road Transportation			
Greenhouse Gas Emissions	TR-RO-110a.1	Gross global Scope 1 emissions	87, 101
	TR-RO-110a.2	Discussion of long- and short-term strategy or plan to manage Scope 1 emissions, emissions reduction targets, and an analysis of performance against those targets	81
	TR-RO-110a.3	(1) Total fuel consumed, (2) percentage natural gas and (3) percentage renewable	84, 99
Air quality	TR-RO-120a.1	Air emissions of the following pollutants: (1) NOx (excluding N ₂ O), (2) SOx , and (3) particulate matter (PM10)	102
Activity metrics	TR-RO-000.C	Number of employees, number of truck drivers	116 There are 396 employees. There are no truck drivers.
Asset management and custody activities			
Incorporating environmental, social, and governance factors into investment management and consulting	FN-AC-410a.2	Amount of assets under management, by asset class, that employ (1) integration of environmental, social, and governance (ESG) issues, (2) sustainability themed investing and (3) screening	35, 85
Business ethics	FN-AC-510a.1	Total amount of monetary losses as a result of legal proceedings associated with fraud, insider trading, antitrust, anticompetitive behaviour, market manipulation, malpractice, or other related financial industry laws or regulations	There have been no reports of financial losses resulting from legal proceedings related to fraud, insider trading, antitrust or anticompetitive conduct, market manipulation, negligence, or other relevant financial sector laws or regulations over the past three years.
	FN-AC-510a.2	Description of whistleblower policies and procedures	49

Independent auditors' report on limited assurance

GRI 2-5



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INDEPENDENT AUDITOR'S LIMITED ASSURANCE REPORT ON SUSTAINABILITY INFORMATION

To the Board of Directors, Management, and Shareholders of
SIMPAR S.A.

Limited Assurance Conclusion

We have carried out a limited assurance engagement related to the environmental, social and governance (ESG) indicators included in the "Integrated Sustainability Report" ("Report") of SIMPAR S.A. ("Company") for the year ended December 31, 2025, prepared based on the standards of Global Reporting Initiative (GRI Standards), the SASB industry standards and *Orientação OCPC 09*.

According to the procedures applied and the evidence obtained, we are not aware of any fact that leads us to believe that the environmental, social and governance (ESG) indicators included in the "Integrated Sustainability Report" of SIMPAR S.A. for the year ended December 31, 2025 were not prepared, in all material respects, based on the standards of Global Reporting Initiative (GRI Standards) including OCPC 09 Guidance, SASB industry standard and with *Orientação OCPC 09*.

Basis for Conclusion

We conducted our limited assurance engagement in accordance with NBC TAS 5000 - the Brazilian Accounting Standard for Assurance on Sustainability Information Disclosure (NBC TAS 5000), issued by the Federal Association of Accountants (CFC) and ISSA 5000 - General Requirements for Sustainability Assurance Engagements, issued by the International Auditing and Assurance Standards Board (IAASB).

The procedures performed in a limited assurance engagement vary in nature and timing from, and are less in extent than for, a reasonable assurance engagement. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed.

Our responsibilities with respect to those standards are further described in the "Our responsibilities" section of the report.

We have complied with the independence and other ethical requirements of the Accountant's Professional Code of Ethics and Professional Standards (including Independence Standards) issued by the Federal Association of Accountants (CFC) according to key principles of integrity, objectivity, professional competence and due zeal, confidentiality and professional behavior.

Our firm applies the NBC PA 01 Quality Management for Independent Auditors' (legal entities) and International Standards on Quality Management (ISQM) 1, Quality Management for Firms that Perform Audits or Reviews of Financial Statements, or Other Assurance or Related Services Engagements, issued by CFC and IAASB respectively. This Standards requires the firm to prepare, implement and operate a quality management system, including policies or procedures related to compliance with ethical requirements, professional standards, and applicable legal and regulatory requirements.

We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our conclusion.

Other Information

The Company's management is responsible for the other information. The other information comprises the financial statements and the historical information included in the Integrated Report, but does not include the Sustainability Information subject to this engagement and our assurance report thereon. Our limited assurance conclusion on the Sustainability Information does not cover the other information and we do not express any form of assurance conclusion thereon. In connection with our engagement, our responsibility is to read this other information and, in doing so, consider whether the other information is materially inconsistent with the Sustainability Information or our knowledge obtained in the engagement, or otherwise appears to be materially misstated. We have nothing to report in this regard.

Management's Responsibilities for the Sustainability Information

The Company's management is responsible for:

- The proper preparation and presentation of the information in the Report in accordance with the OCPC 09 Guidance, GRI Standards and the SASB industry standard and
- Design, implementation and maintenance such internal control as management determines is necessary to enable the preparation of the Sustainability Information in accordance with *Orientação OCPC 09* — Integrated Reporting, the GRI Standards and the SASB industry standards that is free from material misstatement, whether due to fraud or error.

Inherent Limitations in the Preparation of Sustainability Information

Inherent Limitations are the significant limitations associated with the measurement or evaluation of the underlying subject matter against the applicable criteria, which arise from the nature of the subject matter information itself, rather than from any deficiency on the part of the responsible party or the practitioner.

As discussed in the sections on climate strategy and environmental management, and on targets and performance within the Sustainability Information, the measurement of certain sustainability matters is subject to measurement uncertainty and inherent limitations.

With respect to the remaining environmental indicators, the reported information is compiled using different data sources and calculation, conversion and estimation methodologies, depending on data availability and the operational characteristics of each unit and indicator. Accordingly, the physical quantities disclosed may result either from direct measurement or from the application of technical measurement criteria adopted by the entity.

Independent Auditor's Responsibilities

Our responsibilities are to plan and perform the assurance engagement to obtain limited assurance about whether the Sustainability Information is free from material misstatement, whether due to fraud or error, and to issue a limited assurance report that includes our conclusion. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the decisions of users taken on the basis of the Sustainability Information.

As part of a limited assurance engagement in accordance with NBC TAS 5000, we exercise professional judgement and maintain professional skepticism throughout the engagement. In addition:

- We performed risk assessment procedures, including obtaining an understanding of internal control relevant to the engagement, to identify and assess the risks of material misstatement, whether due to fraud or error, at the disclosure level, but not for the purpose of expressing a conclusion on the effectiveness of the entity's internal control.

- We designed and performed procedures responsive to the assessed risks of material misstatement at the disclosure level. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve the override of internal control, collusion, forgery, intentional omissions or misrepresentations.

Summary of the work we performed as basis for our conclusion

A limited assurance engagement involves performing procedures to obtain evidence about the Sustainability Information. The nature, timing and extent of the procedures selected depend on professional judgement, including the assessed risks of material misstatement at the disclosure level, whether due to fraud or error.

In conducting our limited assurance engagement, we:

- Made inquiries of management and of those responsible for preparing the Sustainability Information regarding the processes, systems and controls applied in collecting and consolidating the data;
- Obtained an understanding of the data flow from source to the disclosed indicators, for those topics in which the information derives from system records;
- Selected items from the underlying records of environmental, training and emissions indicators and compared the individual record with the corresponding supporting documentation;
- Compared the financial information disclosed with the audited financial statements for the year and with the Company's earnings release;
- Inspected the bylaws, policies, internal charters and other governing documents supporting the governance;
- Inspected the credentials of the accredited body responsible for verifying the greenhouse gas emissions inventory and considered that verification in our risk assessment and in determining the extent of our procedures; and
- Made inquiries of management, inspected minutes of the governing bodies and consulted external sources to identify events occurring after the reporting date that could have an effect on the Sustainability Information.

Rio de Janeiro, August 28, 2026.

UHY Bendoraytes e Cia.
Auditores Independentes
CRC 2RJ 0081/O-8

Original report in Portuguese signed by



Geysa Bendoraytes e Silva
Contadora - Sócia-Líder do Trabalho
CRC RJ 091330/O-5

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Credits

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Sustainability, Corporate
Communication, and Investor Relations

GRI Consulting

blendON

Writing and reviewing

blendON

Graphic design

blendON

Images

SIMPAR's archives