



GRUPO
VAMOS[®]



**VAMOS LOCAÇÃO DE
CAMINHÕES, MÁQUINAS E
EQUIPAMENTOS S.A. AND
ITS SUBSIDIARIES**

Parent company and consolidated
quarterly information - ITR related
to the quarter ended June 30, 2024
and report on review of quarterly
information

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Vamos Locação de Caminhões, Máquinas e Equipamentos S.A.

Balance sheet

As at June 30, 2024 and December 31, 2023

In thousands of Brazilian Reais

(A free translation of the original in Portuguese)

Assets	Note	Parent company		Consolidated		Liabilities and equity	Note	Parent company		Consolidated	
		06/30/2024	12/31/2023	06/30/2024	12/31/2023			06/30/2024	12/31/2023	06/30/2024	12/31/2023
Current assets											
Cash and cash equivalents	7	198,592	38,876	240,149	97,768	Trade payables	16	945,170	451,404	1,554,677	1,090,698
Marketable securities and financial investments	8	1,702,147	2,049,151	1,847,373	2,196,244	Supplier financing	17	-	-	-	53,289
Derivative financial instruments	6.3 (b)	7,476	2,769	51,146	2,769	Floor plan	18	-	-	277,486	70,966
Trade receivables	9	475,002	626,462	932,200	982,814	Loans, borrowings and debentures	19	1,639,962	843,566	1,647,375	854,734
Inventories	10	6,003	7,130	1,572,849	1,650,613	Right-of-use leases	20	5,207	4,971	25,747	26,891
Taxes recoverable		40,033	37,998	190,021	182,398	Derivative financial instruments	6.3 (b)	150,640	214,270	150,640	226,617
Income tax and social contribution recoverable	23.4	152,857	161,191	300,840	296,610	Assignment of receivables	25	413,269	343,036	413,269	343,328
Prepaid expenses		63,460	10,275	87,941	18,015	Labor liabilities		28,643	26,932	76,871	72,819
Advances to third parties		15,809	20,417	52,994	109,196	Income tax and social contribution payable	23.4	-	-	3,020	3,903
Other credits		23,744	1,677	91,280	23,490	Tax liabilities		14,046	8,740	43,385	39,321
		2,685,123	2,955,946	5,366,793	5,559,917	Advances from customers		36,291	39,356	108,237	123,317
Current assets held for sale	11	596,487	343,297	625,271	397,968	Dividends payable		-	299,491	-	300,174
		3,281,610	3,299,243	5,992,064	5,957,885	Forward purchase of shares	26	104,284	-	104,284	-
						Payables for the acquisition of companies	22	20,919	23,805	70,639	144,476
						Other payables		23,833	28,462	82,398	61,968
								3,382,264	2,284,033	4,558,028	3,412,501
Non-current assets											
Long-term receivables											
Marketable securities and financial investments	8	-	-	10,638	10,950	Loans, borrowings and debentures	19	11,019,168	10,382,023	11,356,217	10,680,950
Derivative financial instruments	6.3 (b)	334,462	506,091	334,462	518,412	Right-of-use leases	20	38,527	39,743	166,623	154,433
Trade receivables	9	73,794	45,770	85,961	55,511	Tax liabilities		-	-	1,814	845
Fund for capitalization of authorized dealerships	12	-	-	68,060	102,760	Deferred income tax and social contribution	23.1	526,775	397,080	526,775	397,080
Deferred income tax and social contribution	23.1	-	-	216,142	177,600	Provision for judicial and administrative litigation	24.2	10,949	10,248	94,364	90,851
Indemnification assets	24.3	9,696	9,305	86,281	82,458	Assignment of receivables	25	685,347	1,033,419	685,347	1,033,419
Judicial deposits	24.1	811	605	12,887	12,396	Derivative financial instruments	6.3 (b)	18,720	69,545	18,720	69,545
Receivables from related parties	21.1	324,262	308,186	-	-	Payables for the acquisition of companies	22	18,825	19,853	202,888	211,762
Other credits		2,767	270	7,450	2,994	Other payables		14,290	11,812	23,480	22,145
		745,792	870,227	821,881	963,081			12,332,601	11,963,723	13,076,228	12,661,030
								15,714,865	14,247,756	17,634,256	16,073,531
						Total liabilities					
						Equity					
Investments	13	1,721,224	1,770,812	-	-	Share capital	27.1	2,142,576	2,142,576	2,142,576	2,142,576
Property and equipment	14	14,868,741	12,921,427	15,350,112	13,381,557	Capital reserves	27.2	1,757,983	1,757,983	1,757,983	1,757,983
Intangible assets	15	121,026	121,342	493,727	506,303	Treasury shares	27.5	(57,353)	(11,893)	(57,353)	(11,893)
		17,456,783	15,683,808	16,665,720	14,850,941	Earnings reserves		1,189,006	865,143	1,189,006	865,143
						Other comprehensive income		(8,684)	(18,514)	(8,684)	(18,514)
						Total equity		5,023,528	4,735,295	5,023,528	4,735,295
Total assets		20,738,393	18,983,051	22,657,784	20,808,826	Total liabilities and equity		20,738,393	18,983,051	22,657,784	20,808,826

The accompanying notes are an integral part of this interim financial information.



Vamos Locação de Caminhões, Máquinas e Equipamentos S.A.

Statement of income

Three- and six-month periods ended June 30, 2024 and 2023

In thousands of Brazilian Reais, except for earnings per share

(A free translation of the original in Portuguese)

Description	Note	Parent company				Consolidated			
		04/01/2024 to 06/30/2024	04/01/2023 to 06/30/2023	01/01/2024 to 06/30/2024	01/01/2023 to 06/30/2023	04/01/2024 to 06/30/2024	04/01/2023 to 06/30/2023	01/01/2024 to 06/30/2024	01/01/2023 to 06/30/2023
Net revenue from sale, lease, rendering of services and sale of decommissioned assets used in services rendered	29	1,104,908	811,206	2,094,715	1,607,587	1,883,255	1,468,919	3,609,366	3,151,232
(-) Cost of sales, leases and rendering of services	30	(194,640)	(126,781)	(359,414)	(224,648)	(868,965)	(693,643)	(1,651,353)	(1,505,827)
Cost of sale of decommissioned assets	30	(145,264)	(135,712)	(269,218)	(330,954)	(154,356)	(107,002)	(295,105)	(290,929)
(=) Total cost of sales, leases, rendering of services and sale of decommissioned assets		(339,904)	(262,493)	(628,632)	(555,602)	(1,023,321)	(800,645)	(1,946,458)	(1,796,756)
(=) Gross profit		765,004	548,713	1,466,083	1,051,985	859,934	668,274	1,662,908	1,354,476
Selling expenses	30	(21,389)	(14,363)	(38,065)	(30,383)	(68,239)	(55,507)	(126,663)	(120,208)
Administrative expenses	30	(18,028)	(28,488)	(40,249)	(52,689)	(91,899)	(79,288)	(173,673)	(152,697)
Provision for expected credit losses of trade receivables	30	(105,819)	(15,979)	(128,897)	(30,120)	(109,380)	(16,183)	(135,341)	(31,447)
Other operating income (expenses), net	30	(3,370)	(949)	(742)	(1,251)	(8,281)	6,283	(4,257)	15,146
Equity in earnings of subsidiaries	13.1	(38,968)	18,818	(56,829)	95,796	-	-	-	-
(=) Profit before finance income and costs		577,430	507,752	1,201,301	1,033,338	582,135	523,579	1,223,001	1,065,270
Finance income	31	52,777	45,480	118,569	92,000	54,913	56,852	116,455	104,247
Finance costs	31	(436,330)	(434,878)	(870,485)	(801,499)	(462,505)	(466,415)	(919,163)	(851,523)
(=) Finance result, net		(383,553)	(389,398)	(751,916)	(709,499)	(407,592)	(409,563)	(802,708)	(747,276)
(=) Profit before income tax and social contribution		193,877	118,354	449,385	323,839	174,543	114,016	420,293	317,994
Income tax and social contribution - current	23.3	-	-	-	-	(2,871)	(4,964)	(7,842)	(16,356)
Income tax and social contribution - deferred	23.3	(53,031)	(11,753)	(125,522)	(48,112)	(30,826)	(2,451)	(88,588)	(25,911)
(=) Total income tax and social contribution		(53,031)	(11,753)	(125,522)	(48,112)	(33,697)	(7,415)	(96,430)	(42,267)
(=) Profit for the period		140,846	106,601	323,863	275,727	140,846	106,601	323,863	275,727
(=) Basic earnings per share at the end of the period (in R\$)						0.1289	0.1048	0.2964	0.2710
(=) Diluted earnings per share at the end of the period (in R\$)						0.1288	0.1048	0.2962	0.2710

The accompanying notes are an integral part of this interim financial information.



Vamos Locação de Caminhões, Máquinas e Equipamentos S.A.

Statement of comprehensive income

Three- and six-month periods ended June 30, 2024 and 2023

In thousands of Brazilian Reais

(A free translation of the original in Portuguese)

Description	Parent company				Consolidated			
	04/01/2024 to 06/30/2024	04/01/2023 to 06/30/2023	01/01/2024 to 06/30/2024	01/01/2023 to 06/30/2023	04/01/2024 to 06/30/2024	04/01/2023 to 06/30/2023	01/01/2024 to 06/30/2024	01/01/2023 to 06/30/2023
Profit for the period	140,846	106,601	323,863	275,727	140,846	106,601	323,863	275,727
Items that will or may be subsequently reclassified to profit or loss:								
Gain (loss) on cash flow hedge - effective portion of changes in fair value	8,849	3,833	12,272	1,455	9,690	5,443	14,613	(3,913)
Gain (loss) on cash flow hedge - effective portion of changes in fair value in subsidiaries	841	1,610	2,341	(5,368)	-	-	-	-
Deferred income tax and social contribution on cash flow hedge	(3,009)	(1,304)	(4,173)	(495)	(3,295)	(1,852)	(4,969)	1,330
Deferred income tax and social contribution on cash flow hedge in subsidiaries	(286)	(548)	(796)	1,825	-	-	-	-
Cumulative translation adjustments	32	(4)	186	81	32	(4)	186	81
	6,427	3,587	9,830	(2,502)	6,427	3,587	9,830	(2,502)
Total comprehensive income for the period	147,273	110,188	333,693	273,225	147,273	110,188	333,693	273,225

The accompanying notes are an integral part of this interim financial information.



Vamos Locação de Caminhões, Máquinas e Equipamentos S.A.

Statement of changes in equity

Six-month periods ended June 30, 2024 and 2023

In thousands of Brazilian Reais

(A free translation of the original in Portuguese)

Description	Note	Share capital	Capital reserve		Treasury shares	Earnings reserves			Other comprehensive income	Total equity
			Share-based payment transactions	Share subscription premium		Legal reserve	Investment reserve	Retained earnings		
At December 31, 2022		1,274,384	1,440	1,775,878	(12,003)	76,699	551,485	-	(28,995)	3,638,888
Profit for the period		-	-	-	-	-	-	275,727	-	275,727
Results of derivative financial instruments, net of taxes	6.3 (b)	-	-	-	-	-	-	-	(2,583)	(2,583)
Cumulative translation adjustments		-	-	-	-	-	-	-	81	81
Total comprehensive income for the period, net of taxes		-	-	-	-	-	-	275,727	(2,502)	273,225
Share-based payment transactions		-	-	-	-	-	-	-	-	-
At June 30, 2023		1,274,384	1,440	1,775,878	(12,003)	76,699	551,485	275,727	(31,497)	3,912,113
At December 31, 2023		2,142,576	845	1,757,138	(11,893)	106,047	759,096	-	(18,514)	4,735,295
Profit for the period		-	-	-	-	-	-	323,863	-	323,863
Results of derivative financial instruments, net of taxes	6.3 (b)	-	-	-	-	-	-	-	9,644	9,644
Cumulative translation adjustments		-	-	-	-	-	-	-	186	186
Total comprehensive income for the period, net of taxes		-	-	-	-	-	-	323,863	9,830	333,693
Repurchase of shares	27.5	-	-	-	(45,460)	-	-	-	-	(45,460)
At June 30, 2024		2,142,576	845	1,757,138	(57,353)	106,047	759,096	323,863	(8,684)	5,023,528

The accompanying notes are an integral part of this interim financial information.



Vamos Locação de Caminhões, Máquinas e Equipamentos S.A.

Statement of cash flows - indirect method

Six-month periods ended June 30, 2024 and 2023

In thousands of Brazilian Reais

(A free translation of the original in Portuguese)

Description	Note	Parent company		Consolidated	
		06/30/2024	06/30/2023	06/30/2024	06/30/2023
Cash flows from operating activities					
Profit before income tax and social contribution	23.3	449,385	323,839	420,293	317,994
Adjustments to:					
Depreciation and amortization	30	328,462	228,666	374,602	259,111
Equity in earnings of subsidiaries	13.1	56,829	(95,796)	-	-
Cost of sale of decommissioned assets	30	269,218	330,954	295,105	290,929
Provision (reversal) for judicial and administrative litigation	30	310	539	(273)	543
Provision for expected credit losses of trade receivables	30	128,897	30,120	135,316	31,447
Write-off of other property and equipment and intangible assets	14	4,162	2,467	14,871	63,183
Allowance for inventory losses	30	616	-	4,592	4,739
Impairment of inventories	30	-	-	14,591	-
Impairment of property and equipment	30	-	-	1,040	-
Impairment of current assets held for sale	30	3,668	-	3,668	-
Out-of-period tax credits	30	-	-	190	-
Gains (losses) on derivative transactions	31	(31,972)	126,920	(67,688)	159,941
Interest on sale of equity interests	31	(16,077)	(17,569)	-	-
Interest on forward purchase of shares	31	2,764	-	2,764	-
Interest/ indexation accruals and foreign exchange gains/losses on loans, borrowings and debentures, leases payable and other financial liabilities	31	891,334	669,018	962,273	670,754
Interest on assignment of trade receivables	31	6,165	-	6,165	-
		2,093,761	1,599,158	2,167,509	1,798,641
Changes in operating assets/liabilities					
Trade receivables	9	(11,626)	(236,146)	(121,317)	(435,301)
Inventories	10	511	(735)	60,876	(215,154)
Taxes recoverable		(2,035)	(9,524)	(7,813)	(36,486)
Trade payables	16	493,766	(2,178,334)	463,979	(2,214,441)
Floor plan	18	-	-	206,520	9,358
Labor and tax liabilities		7,017	(32,953)	9,085	(30,109)
Other current and non-current assets and liabilities		(70,228)	(74,595)	(52,287)	(85,111)
Changes in operating assets/liabilities		417,405	(2,532,287)	556,748	(3,007,244)
Cash (used in) generated by operating activities		2,511,166	(933,129)	2,724,257	(1,208,603)
Income tax and social contribution paid		-	-	(8,001)	(23,971)
Interest paid on loans, borrowings and debentures, supplier financing and leases		(555,364)	(359,944)	(574,820)	(375,650)
Acquisition of operational property and equipment for leasing	34	(2,057,490)	(595,701)	(2,057,490)	(635,206)
Redemption of (investments in) marketable securities and financial investments		347,004	114,235	349,183	483,844
Net cash (used in) generated by operating activities		245,316	(1,774,539)	433,129	(1,759,586)
Cash flows from investing activities					
Acquisition of companies, net of cash on consolidation		-	-	-	(150,039)
Advance for future capital increase	13.1	(5,510)	(227,254)	-	-
Acquisition of property and equipment	34	(2,154)	(7,818)	(41,912)	(38,252)
Acquisition of intangible assets	15	(37)	(70)	(50)	(16,511)
Forward purchase of shares	26	101,520	-	101,520	-
Net cash used in investing activities		93,819	(235,142)	59,558	(204,802)
Cash flows from financing activities					
Dividends and interest on capital paid		(299,491)	(228,955)	(300,174)	(229,324)
Payment of contracted financial derivatives		(131,524)	(185,129)	(137,160)	(197,120)
Proceeds from (payment for) contracting IDI option	6.3 (b)	2,769	1,112	2,769	1,112
Repurchase of treasury shares	27.5	(45,460)	-	(45,460)	-
Loans, borrowings and debentures and supplier financing		775,685	2,062,935	775,685	2,125,250
Payment of loans, borrowings and debentures, supplier financing and leases		(102,687)	(124,592)	(177,892)	(195,360)
New assignments of FIDC credit rights		-	853,903	-	863,697
Payment of assignment of receivables	25	(372,648)	(283,130)	(372,940)	(289,555)
Payment of installment for company acquisition		(6,063)	(5,212)	(95,134)	(10,833)
Net cash generated by financing activities		(179,419)	2,090,932	(350,306)	2,067,867
Net increase in cash and cash equivalents		159,716	81,251	142,381	103,479
Cash and cash equivalents					
At the beginning of the period	7	38,876	16,994	97,768	84,498
At the end of the period	7	198,592	98,245	240,149	187,977
Net increase in cash and cash equivalents		159,716	81,251	142,381	103,479
Main non-cash transactions in the balance sheet					
Borrowings for the acquisition of property and equipment	34	(741,679)	(583,938)	(741,679)	(583,938)
Additions to right-of-use leases	34	(4,987)	(15,253)	(35,553)	(49,357)

The accompanying notes are an integral part of this interim financial information.



Vamos Locação de Caminhões, Máquinas e Equipamentos S.A.

Statement of value added

Six-month periods ended June 30, 2024 and 2023

In thousands of Brazilian Reais



(A free translation of the original in Portuguese)

Description	Note	Parent company		Consolidated	
		06/30/2024	06/30/2023	06/30/2024	06/30/2023
Revenues					
Sales, leases and rendering of services		2,271,830	1,728,986	3,962,602	3,436,573
Provision for expected credit losses of trade receivables	30	(128,897)	(30,120)	(135,316)	(31,446)
Other operating income		3,671	(1,251)	15,926	15,147
		2,146,604	1,697,615	3,843,212	3,420,274
Inputs acquired from third parties					
Cost of sales, leases and rendering of services		(420,241)	(425,696)	(1,736,860)	(1,648,042)
Materials, electric power, services provided by third parties and others		(1,519)	(1,803)	(11,851)	(7,925)
		(421,760)	(427,499)	(1,748,711)	(1,655,967)
Gross value added		1,724,844	1,270,116	2,094,501	1,764,307
Retentions					
Depreciation and amortization	30	(328,462)	(228,666)	(374,602)	(259,111)
Net value added produced by the Group		1,396,382	1,041,450	1,719,899	1,505,196
Value added received through transfer					
Equity in earnings of subsidiaries	13.1	(56,829)	95,796	-	-
Finance income		120,258	93,039	114,150	95,590
		63,429	188,835	114,150	95,590
Total value added to distribute		1,459,811	1,230,285	1,834,049	1,600,786
Value added distributed					
Personnel					
Personnel and payroll charges, except INSS		83,104	70,281	242,925	225,547
		83,104	70,281	242,925	225,547
Taxes, fees and contributions					
Federal taxes		144,009	49,561	183,178	99,580
State taxes		38,782	33,675	165,913	155,003
Municipal taxes		818	428	5,147	3,917
		183,609	83,664	354,238	258,500
Debt remuneration					
Interest and bank fees		866,078	796,932	906,762	834,297
Lease of trucks, machinery and equipment		2,337	1,790	5,892	4,846
Lease of properties		820	1,891	373	1,869
		869,235	800,613	913,027	841,012
Equity remuneration					
Retained earnings for the period		323,863	275,727	323,863	275,727
		323,863	275,727	323,863	275,727
Value added distributed		1,459,811	1,230,285	1,834,049	1,600,786

The accompanying notes are an integral part of this interim financial information.



(A free translation of the original in Portuguese)



Vamos Locação de Caminhões, Máquinas e Equipamentos S.A.

Notes to the quarterly information for the period ended June 30, 2024

In thousands of Brazilian Reais, unless otherwise stated

1. General information

Vamos Locação de Caminhões, Máquinas e Equipamentos S.A. ("Vamos", "Parent company" or "Company") registered office is located at Dr. Renato Paes de Barros, 1,017, floor 09, room 02, Itaim Bibi, City of São Paulo. On January 29, it became a publicly-traded corporation listed on the B3 S.A. - Brasil, Bolsa e Balcão on the New Market Segment which is the highest level of corporate governance required by the Brazilian capital market, under the ticker symbol VAMO3.

The Company, together with its subsidiaries (the "Vamos Group") (Note 1.1.), is engaged in the lease, sale and resale of trucks, machinery and equipment, fleet management and renders vehicle mechanics, body shop, industrialization and customization services.

Vamos is controlled by Simpar S.A. ("Simpar"), which held 60.06% of its shares, considering direct and indirect interest, at June 30, 2024 and December 31, 2023.

1.1 List of subsidiaries

The subsidiaries which comprise the Vamos Group corporate structure are:

Corporate name	Subsidiary	Domicile	Segment	% interest 06/30/2024	% interest 12/31/2023
Vamos Comércio de Máquinas Linha Amarela Ltda.	Direct	Brazil	Tractor, machinery and equipment dealerships	99.9	99.9
Transrio Caminhões, Ônibus, Máquinas e Motores Ltda.	Indirect	Brazil	Truck, machinery and equipment dealerships	100.0	100.0
Tietê Veículos Ltda.	Indirect	Brazil	Truck, machinery and equipment dealerships	100.0	100.0
Vamos Comércio de Máquinas Agrícolas Ltda.	Indirect	Brazil	Dealerships of agricultural machinery, devices and equipment for agricultural use	100.0	100.0
Vamos Máquinas e Equipamentos S.A.	Indirect	Brazil	Truck, machinery and equipment dealerships	100.0	100.0
DHL Distribuidora de Peças e Serviços Ltda.	Indirect	Brazil	Dealerships of agricultural machinery, devices and equipment for agricultural use	100.0	100.0
PPAY Administradora Ltda.	Indirect	Brazil	Non-operating company	100.0	100.0
HM Comércio e Manutenção de Empilhadeiras Ltda.	Indirect	Brazil	Dealership of forklifts	100.0	100.0
Vamos Seminovos S.A.	Direct	Brazil	Lease of trucks, machinery and equipment	100.0	100.0
BMB Mode Center S.A.	Indirect	Brazil	Customization of trucks and buses	100.0 ⁽ⁱ⁾	100.0 ⁽ⁱ⁾
BMB Latin America Sociedade Anônima de Capital Variável	Indirect	Mexico	Customization of trucks and buses	100.0 ⁽ⁱ⁾	100.0 ⁽ⁱ⁾
Rafe Investimentos e Participações S.A.	Indirect	Brazil	Non-operating holding company	100.0 ⁽ⁱⁱ⁾	100.0 ⁽ⁱⁱ⁾
Braga Company Investimentos e Participações S.A.	Indirect	Brazil	Non-operating holding company	100.0 ⁽ⁱⁱ⁾	100.0 ⁽ⁱⁱ⁾
Truckvan Indústria e Comércio Ltda.	Indirect	Brazil	Manufacturing and sales of road implements	100.0	100.0
Fial Participações e Empreendimentos Ltda.	Indirect	Brazil	Manufacturing and sales of road implements	100.0	100.0

(i) On June 22, 2021, Vamos Seminovos acquired a 70% stake in BMB Brasil and BMB Mexico, and, on the transaction closing date, entered into a Shareholders' Agreement providing for symmetrical put and call options for the acquisition of the remaining 30% from the third anniversary of the transaction. The equity interests in the indirect subsidiaries were recorded on the acquisition method.

(ii) On July 1, 2022, Vamos Seminovos acquired a 70% stake in Rafe Investimentos and Braga Company, and, on the transaction closing date, entered into a Shareholders' Agreement providing for symmetrical put and call options for the acquisition of the remaining 30% from the third anniversary of the transaction. The equity interests in the indirect subsidiaries were recorded on the acquisition method.



Vamos Locação de Caminhões, Máquinas e Equipamentos S.A.

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1.2 Impact of the floods in the state of Rio Grande do Sul

In early May, the state of Rio Grande do Sul was hit by heavy rains that caused floods in various cities. The Company and its subsidiaries have provided support to its employees from the region and the community. The Vamos Group's operations are spread throughout the Brazilian territory and a small part of its assets is located in the affected areas.

Even in face of this adverse climate scenario, the Company and its subsidiaries remained operational, with impacts in Vamos and in subsidiary Transrio Caminhões, Ônibus, Máquinas e Motores Ltda., which provisioned a balance related to impairment of its assets in the amount of R\$ 19,299 (R\$ 14,591 in inventory of parts and vehicles, R\$ 1,040 in property and equipment, and R\$ 3,668 in current assets held for sale.). The Group continues monitoring the situation in Rio Grande do Sul and adjusting its operations as necessary to minimize the impacts of the floods.

2. Risks related to climate change and the sustainability strategy

The sector of lease and sale of new and used trucks, machinery and equipment is considered to produce a high level of Greenhouse Gas (GHG) emissions and, consequently, has a significant part in climate change. The Vamos Group assesses this aspect as a risk in its business, as these changes can directly affect its revenues, costs and availability of resources and the sustainability of its operations.

Therefore, the Vamos Group is attentive to the opportunity risks that climate change generates for our business and seeks to operate in a sustainable manner, developing solutions that address, reduce or neutralize the negative impacts of the operations. In this sense, since 2022 a Climate Change Policy has been maintained that, together with the Sustainability Policy, directs mitigation, offset and adaptation actions for our business due to the climate change scenario.

The Vamos Group is attentive to the strategies and innovations of the market related to transition to low carbon economy. Therefore, it intends to contribute to the reduction of the intensity of the GHG emissions by 15% by 2030 – objective assumed by the holding in 2021 aimed at the issuance of Sustainability-Linked Bonds, bonds of the financial market issued by companies that establish environmental and/or social goals.

The emissions inventory is compiled and audited by independent auditors and published annually. Furthermore, the program and controls are constantly improved in pursuit of the established objective, encompassing scopes 1, 2 and 3 and, since 2019, it has been recognized with the Gold Seal in the Brazilian GHG Protocol Program – an external attestation of transparency in the disclosure of this information. In 2023, the Company maintained a grade B in the Carbon Disclosure Project (CDP), an assessment that positions it above the global average among the companies most committed to the issue of climate change in the transport and logistics sector.

Consequently, the Vamos Group has been renewing its fleet of leased vehicles annually and the impact can be verified through the acquisition of new vehicles, machinery and equipment in the amount of R\$ 2,799,169 at June 30, 2024 (R\$ 1,219,144 at June 30, 2023) (Note 14), and the sale of decommissioned assets (vehicles sold after the termination of the lease agreement) (Notes 11 and 29).



Vamos Locação de Caminhões, Máquinas e Equipamentos S.A.

Notes to the quarterly information for the period ended June 30, 2024

In thousands of Brazilian Reals, unless otherwise stated

3. Basis of preparation and presentation of the parent company and consolidated financial statements and main accounting policies

3.1. Statement of compliance (Accounting Pronouncements Committee – CPC and standards from International Financial Reporting Standards – IFRS)

The parent company and consolidated interim financial information (in this case, the “quarterly information”) has been prepared in accordance with Technical Pronouncement CPC 21 (R1) - “Interim Financial Reporting”, issued by the Brazilian Accounting Pronouncements Committee (“CPC”) and approved by the Federal Accounting Council (“CFC”), as well as with IAS 34 – “Interim Financial Reporting” issued by the International Accounting Standards Board (“IASB”), and is presented in a manner consistent with the standards approved and issued by the Brazilian Securities Commission (“CVM”), applicable to the preparation of Quarterly Information (“ITR”).

This interim financial information contains selected explanatory notes that explain significant events and transactions, which allow the understanding of the changes occurred in the Group’s financial position and performance since its last parent company and consolidated annual financial statements. Therefore, this interim financial information should be read in conjunction with the Company’s financial statements for the year ended December 31, 2023, published on March 18, 2024.

All information of significance to the interim financial information, and only such information, is being disclosed, being consistent with that used by Management in the performance of its duties.

This interim financial information was approved and authorized for issuance by the Executive Officers on August 7, 2024.

a) Basis of measurement

The interim financial information was prepared on the historical cost basis, except for financial instruments measured at fair value through profit or loss, as per Note 6.1, when applicable.

3.2. Statement of value added (“DVA”)

Presentation of the parent company and consolidated statements of value added (DVA) is required by the Brazilian corporate legislation and accounting practices adopted in Brazil applicable to listed companies.

The international financial reporting standards (IFRS) do not require the presentation of such statement. Accordingly, under the IFRS this statement is presented as supplementary information, and not as part of the set of parent company and consolidated financial statements.

3.3 Restatement of the parent company and consolidated quarterly information

The quarterly information at June 30, 2024, originally approved and issued on August 5, 2024, is being restated to correct the disclosure made in note 32 related to maturities of future lease receivables from assets already implemented, but without change in the total amounts of these leases, as shown in the table below:

Note 32 – Operating leases

Description	Up to 1 year	1 to 2 years	2 to 3 years	3 to 4 years	4 to 5 years	More than 5 years	Total
Original balances	2,054,768	3,733,126	3,243,759	2,390,443	1,577,041	1,104,614	14,103,751
Reclassification	1,916,178	(207,143)	(424,710)	(389,337)	(460,746)	(434,242)	-
Restated balances	3,970,946	3,525,983	2,819,049	2,001,106	1,116,295	670,372	14,103,751



Vamos Locação de Caminhões, Máquinas e Equipamentos S.A.

Notes to the quarterly information for the period ended June 30, 2024

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As it is only a reclassification adjustment in the presentation of the maturities in Note 32, without effect on the total amount of leases - R\$14,103,751 thousand - there is neither effect on the balance sheet as at June 30, 2024 nor on the statements of income, comprehensive income, changes in equity and cash flows for the six-month period then ended, including the other explanatory notes, excepting such note.

4. Use of estimates and judgments

In preparing this interim financial information, the Company made judgments, estimates and assumptions that affect the application of the Group's accounting policies and the reported amounts of assets, liabilities, income and expenses. Actual results may differ from these estimates. Estimates and underlying assumptions are reviewed on an ongoing basis, and changes are recognized prospectively.

The significant judgments made by the Company during the application of the Group's accounting policies and the information on the uncertainties related to the assumptions and estimates that have a significant risk of resulting in a material adjustment are the same as those disclosed in the last parent company and consolidated annual financial statements, published on March 18, 2024.

5. Segment information

Operating segments are defined as components that develop business activities: (i) from which they can earn revenue and on which they incur expenses; (ii) whose operating results are regularly reviewed by the chief operating decision-maker responsible for determining the resources to be allocated to the segment and evaluating its performance; and (iii) for which separable financial information is available.

Information by operating segments is reported in a manner consistent with the internal reporting provided to the chief operating decision-maker. The chief operating decision-maker, which is responsible for allocating resources and assessing performance of the operating segments, is the Executive Board, which also makes the Group's strategic decisions. The performance of the operating segments is assessed based on indicators such as net revenue, EBIT, EBITDA and profit for the year.

The results per segment, as well as the assets and liabilities, consider the items directly attributable to the segment, as well as those that may be allocated on reasonable bases.

The Vamos Group's businesses were divided into three operating segments based on their activities, which basically comprise:

- a) Truck, machinery and equipment dealerships: sale of trucks, machinery and equipment; resale of used trucks, machinery and equipment, parts, machinery and accessories; mechanics auto body repair and paint services;
- b) Lease of trucks, machinery and equipment: lease of trucks, machinery and equipment and fleet management;
- c) Manufacturing and customization of trucks: customization, manufacturing and transformation of trucks.

No customer accounted for more than 10% of the net operating revenue for the six-month periods ended June 30, 2024 and 2023.

The business segment information attributed to the Vamos Group for the six-month periods ended June 30, 2024 and 2023 was as follows:



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Notes to the quarterly information for the period ended June 30, 2024

In thousands of Brazilian Reals, unless otherwise stated

	June 30, 2024				
	Truck, machinery and equipment dealerships	Lease of trucks, machinery and equipment	Manufacturing and customization of trucks (i)	Eliminations	Consolidated
Net revenue from sale, lease, rendering of services and sale of decommissioned assets used in services rendered	1,417,393	2,098,738	239,568	(146,333)	3,609,366
(-) Cost of sales, leases and rendering of services	(1,247,784)	(361,483)	(204,303)	162,217	(1,651,353)
(-) Cost of sale of decommissioned assets	-	(270,400)	-	(24,705)	(295,105)
(=) Gross profit	169,609	1,466,855	35,265	(8,821)	1,662,908
Selling expenses	(77,310)	(57,464)	(6,454)	14,592	(126,636)
Administrative expenses	(106,120)	(34,882)	(26,230)	(6,441)	(173,673)
Provision for expected credit losses of trade receivables	(6,508)	(128,877)	44	-	(135,341)
Other operating income, net	(14,654)	2,793	6,934	670	(4,257)
Operating profit before finance income and costs and taxes	(34,983)	1,248,425	9,559	-	1,223,001
Finance income					116,455
Finance costs					(919,163)
Profit before income tax and social contribution					420,293
Income tax and social contribution					(96,430)
Profit for the period					323,863
Total assets per segment at June 30, 2024	7,491,427	19,017,169	1,320,866	(5,171,678)	22,657,784
Total liabilities per segment at June 30, 2024	4,374,986	15,714,865	1,200,562	(3,656,157)	17,634,256
Depreciation and amortization at June 30, 2024	(32,571)	(328,462)	(13,569)	-	(374,602)

	June 30, 2023				
	Truck, machinery and equipment dealerships	Lease of trucks, machinery and equipment	Manufacturing and customization of trucks (i)	Eliminations	Consolidated
Net revenue from sale, lease, rendering of services and sale of decommissioned assets used in services rendered	1,460,138	1,654,807	209,986	(173,699)	3,151,232
(-) Cost of sales, leases and rendering of services	(1,206,174)	(250,199)	(181,077)	131,623	(1,505,827)
Cost of sale of decommissioned assets	-	(329,770)	-	38,841	(290,929)
(=) Gross profit	253,964	1,074,838	28,909	(3,235)	1,354,476
Selling expenses	(79,815)	(36,605)	(6,523)	2,735	(120,208)
Administrative expenses	(78,017)	(51,731)	(23,449)	500	(152,697)
(Provision) reversal for expected credit losses of trade receivables	(2,044)	(29,821)	418	-	(31,447)
Other operating income, net	14,324	(1,253)	2,075	-	15,146
Operating profit before finance income and costs and taxes	108,412	955,428	1,430	-	1,065,270
Finance income					89,996
Finance costs					(837,272)
Profit before income tax and social contribution					317,994
Income tax and social contribution					(42,267)
Profit for the period					275,727
Total assets per segment at June 30, 2023	3,011,082	15,587,317	295,877	(509,136)	18,385,140
Total liabilities per segment at June 30, 2023	2,161,754	12,974,621	167,625	(830,973)	14,473,027
Depreciation and amortization at June 30, 2023	(13,245)	(230,815)	(15,051)	-	(259,111)

- (i) The truck manufacturing and customization segment refers to the operations of BMB Brasil and BMB Mexico, which were acquired on June 22, 2021, and Grupo Truckvan, which was acquired on July 1, 2022.

Transfers between segments represent less than 10% of the net revenue of all operating segments in the six-month periods ended June 30, 2024 and 2023.



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6. Financial instruments and risk management

6.1 Financial instruments by category

The financial instruments are presented in the following accounting classifications:

	June 30, 2024				Parent company December 31, 2023			
	Assets at fair value through profit or loss	Assets at fair value through other comprehensive income - FVOCI	Amortized cost	Total	Assets at fair value through profit or loss	Assets at fair value through other comprehensive income - FVOCI	Amortized cost	Total
Assets, as per the balance sheet								
Cash and cash equivalents (i)	198,592	-	-	198,592	38,876	-	-	38,876
Marketable securities and financial investments	1,702,147	-	-	1,702,147	2,049,151	-	-	2,049,151
Trade receivables	-	-	548,796	548,796	-	-	672,232	672,232
Derivative financial instruments	341,938	-	-	341,938	508,860	-	-	508,860
Receivables from related parties	-	-	324,262	324,262	-	-	308,186	308,186
Other credits	-	-	26,511	26,511	-	-	1,947	1,947
	2,242,677	-	899,569	3,142,246	2,596,887	-	982,365	3,579,252
Liabilities, as per the balance sheet								
Trade payables	-	-	945,170	945,170	-	-	451,404	451,404
Loans, borrowings and debentures	-	-	12,659,130	12,659,130	-	-	11,225,589	11,225,589
Right-of-use leases	-	-	43,734	43,734	-	-	44,714	44,714
Derivative financial instruments	136,352	33,008	-	169,360	161,222	122,593	-	283,815
Assignment of receivables	-	-	1,098,616	1,098,616	-	-	1,376,455	1,376,455
Payables for the acquisition of companies	-	-	39,744	39,744	-	-	43,658	43,658
Forward purchase of shares	-	-	104,284	104,284	-	-	-	-
Other payables	-	-	38,123	38,123	-	-	40,274	40,274
	136,352	33,008	14,928,801	15,098,161	161,222	122,593	13,182,094	13,465,909

(i) In practice, fair value and amortized cost are equivalent, considering, by definition, the characteristics of cash equivalents.



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	June 30, 2024				Consolidated December 31, 2023			
	Assets at fair value through profit or loss	Assets at fair value through other comprehensive income - FVOCI	Amortized cost	Total	Assets at fair value through profit or loss	Assets at fair value through other comprehensive income - FVOCI	Amortized cost	Total
Assets, as per the balance sheet								
Cash and cash equivalents (i)	240,149	-	-	240,149	97,768	-	-	97,768
Marketable securities and financial investments	1,858,011	-	-	1,858,011	2,207,194	-	-	2,207,194
Trade receivables	-	-	1,018,161	1,018,161	-	-	1,038,325	1,038,325
Fund for capitalization of authorized dealerships	-	-	68,060	68,060	-	-	102,760	102,760
Derivative financial instruments	341,938	43,670	-	385,608	508,870	12,311	-	521,181
Other credits	-	-	98,730	98,730	-	-	26,484	26,484
	2,440,098	43,670	1,184,951	3,668,719	2,813,832	12,311	1,167,569	3,993,712
Liabilities, as per the balance sheet								
Trade payables	-	-	1,554,677	1,554,677	-	-	1,090,698	1,090,698
Supplier financing	-	-	-	-	-	-	53,289	53,289
Floor plan	-	-	277,486	277,486	-	-	70,966	70,966
Loans, borrowings and debentures	-	-	13,003,592	13,003,592	-	-	11,535,684	11,535,684
Right-of-use leases	-	-	192,370	192,370	-	-	181,324	181,324
Derivative financial instruments	136,352	33,008	-	169,360	161,222	134,940	-	296,162
Assignment of receivables	-	-	1,098,616	1,098,616	-	-	1,376,747	1,376,747
Payables for the acquisition of companies ⁽ⁱⁱ⁾	29,553	-	243,974	273,527	28,135	-	328,103	356,238
Forward purchase of shares	-	-	104,284	104,284	-	-	-	-
Other payables	-	-	105,878	105,878	-	-	84,113	84,113
	165,905	33,008	16,580,877	16,779,790	189,357	134,940	14,720,924	15,045,221

(i) In practice, fair value and amortized cost are equivalent, considering, by definition, the characteristics of cash equivalents.

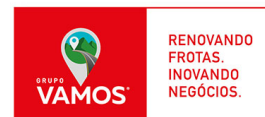
(ii) Refer to payables for the acquisition of companies under the call and put option agreements for the remaining equity interests in the Borgato Companies, HM Empilhadeiras, BMB Brasil, BMB Mexico, Truckvan Group, Tietê Veículos and DHL Tratores.



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6.2 Fair value of financial assets and liabilities

A comparison by accounting category of the carrying amount and fair value of the Vamos Group's financial instruments is shown below:

	06/30/2024		Parent company	
	Carrying amount	Fair value	12/31/2023	
Financial assets				
Cash and cash equivalents	198,592	198,592	38,876	38,876
Marketable securities and financial investments	1,702,147	1,702,147	2,049,151	2,049,151
Trade receivables	548,796	548,796	672,232	672,232
Derivative financial instruments	341,938	341,938	508,860	508,860
Receivables from related parties	324,262	324,262	308,186	308,186
Other credits	26,511	26,511	1,947	1,947
Total	3,142,246	3,142,246	3,579,252	3,579,252
Financial liabilities				
Trade payables	945,170	945,170	451,404	451,404
Loans, borrowings and debentures	12,659,130	13,215,366	11,225,589	12,378,818
Right-of-use leases	43,734	43,734	44,714	44,714
Derivative financial instruments	169,360	169,360	283,815	283,815
Assignment of receivables	1,098,616	1,755,506	1,376,455	2,067,097
Payables for the acquisition of companies	39,744	39,744	43,658	43,658
Forward purchase of shares	104,284	104,284	-	-
Other payables	38,123	38,123	40,274	40,274
Total	15,098,161	16,311,287	13,465,909	15,309,780

	06/30/2024		Consolidated	
	Carrying amount	Fair value	12/31/2023	
Financial assets				
Cash and cash equivalents	240,149	240,149	97,768	97,768
Marketable securities and financial investments	1,858,011	1,858,011	2,207,194	2,207,194
Trade receivables	1,018,161	1,018,161	1,038,325	1,038,325
Derivative financial instruments	385,608	385,608	521,181	521,181
Fund for capitalization of authorized dealerships	68,060	68,060	102,760	102,760
Other credits	98,730	98,730	26,484	26,484
Total	3,668,719	3,668,719	3,993,712	3,993,712
Financial liabilities				
Trade payables	1,554,677	1,554,677	1,090,698	1,090,698
Supplier financing	-	-	53,289	53,289
Floor plan	277,486	277,486	70,966	70,966
Loans, borrowings and debentures	13,003,592	13,568,986	11,535,684	12,690,542
Right-of-use leases	192,370	192,370	181,324	181,324
Derivative financial instruments	169,360	169,360	296,162	296,162
Assignment of receivables	1,098,616	1,755,506	1,376,747	2,067,097
Payables for the acquisition of companies	273,527	273,527	356,238	356,238
Forward purchase of shares	104,284	104,284	-	-
Other payables	105,878	105,878	84,113	84,113
Total	16,779,790	18,002,074	15,045,221	16,890,429

The fair values of financial assets and liabilities are measured in accordance with the following categories:

Level 1 - Quoted prices (unadjusted) in active markets for identical assets and liabilities;

Level 2 - Quoted prices in active markets for similar instruments, observable prices for identical or similar instruments in non-active markets and valuation models for unobservable inputs; and

Level 3 - Instruments with significant inputs that are not observable in the market. For these financial instruments, related to the amounts payable from call and put options of business combinations, the Company considers the EBITDA projection of the companies acquired for the exercise dates of these options and the discount rate at present value.

The table below presents the general classification of financial instruments measured at fair value, according to the fair value hierarchy:



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	06/30/2024			Parent company		
	Level 1	Level 2	Total	Level 1	Level 2	Total
Assets at fair value through profit or loss						
Marketable securities and financial investments						
FI - Investment fund - Simpar	1,217,291	-	1,217,291	1,552,676	-	1,552,676
Commercial notes	-	484,856	484,856	-	496,475	496,475
Fair value of hedge instruments						
Swap agreement	-	172,578	172,578	-	222,276	222,276
IDI call option	-	-	-	-	2,769	2,769
Total	1,217,291	657,434	1,874,725	1,552,676	721,520	2,274,196
Financial liabilities not measured at fair value - with difference between carrying amount and fair value						
Loans, borrowings and debentures	-	(12,659,130)	(12,659,130)	-	(11,225,589)	(11,225,589)
Assignment of receivables	-	(1,098,616)	(1,098,616)	-	(1,376,455)	(1,376,455)
Total	-	(13,757,746)	(13,757,746)	-	(12,602,044)	(12,602,044)

	06/30/2023				Consolidated			
	Level 1	Level 2	Level 3	Total	Level 1	Level 2	Level 3	Total
Assets at fair value through profit or loss								
Marketable securities and financial investments								
FI - Investment fund - Simpar	1,847,373	-	-	1,847,373	2,196,244	-	-	2,196,244
Other investments	-	10,638	-	10,638	-	10,950	-	10,950
Fair value of hedge instruments								
Swap agreement	-	216,248	-	216,248	-	222,250	-	222,250
IDI call option	-	-	-	-	-	2,769	-	2,769
Liabilities at fair value through profit or loss								
Payables for the acquisition of companies	-	-	(54,085)	(54,085)	-	-	(51,093)	(51,093)
Total	1,847,373	226,886	(54,085)	2,020,174	2,196,244	235,969	(51,093)	2,381,120
Financial liabilities not measured at fair value - with difference between carrying amount and fair value								
Loans, borrowings and debentures	-	(13,003,592)	-	(13,003,592)	-	(11,535,684)	-	(11,535,684)
Assignment of receivables	-	(1,098,616)	-	(1,098,616)	-	(1,376,747)	-	(1,376,747)
Total	-	(14,102,208)	-	(14,102,208)	-	(12,912,431)	-	(12,912,431)

Financial instruments whose carrying amounts are equivalent to their fair values are classified at Level 2 of the fair value hierarchy.

The valuation techniques used to measure all financial instruments assets and liabilities at fair value include:

- (i) Quoted market prices or quotations from financial institutions or brokers for similar instruments; and
- (ii) Analysis of discounted cash flows.

The yield curve used in the fair value measurement of agreements indexed to the CDI at June 30, 2024 is as follows:

Interest curve - Brazil							
Vertex	1M	6M	1Y	2Y	3Y	5Y	10Y
Rate (p.a.) - %	10.40%	10.72%	11.19%	11.77%	12.05%	12.34%	12.43%

Source: B3 (Brasil, Bolsa, Balcão) at 06/30/2024



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6.3 Financial risk management

The Vamos Group is exposed to credit risk, market risk and liquidity risk for its main financial assets and liabilities. The Vamos Group oversees the management of these risks with the support of a Financial Committee and with the approval of the Board of Directors, being responsible for authorizing transactions involving any type of derivative financial instrument and any contracts that generate financial assets and liabilities, regardless of the market in which they are traded or registered, whose amounts are subject to fluctuations.

The Vamos Group has a policy of not entering into derivative transactions for speculative purposes. These transactions are used only for protection against fluctuations related to market risks.

a) Credit risk

The credit risk involves the potential default of a counterparty to an agreement or financial instrument, resulting in financial loss. The Vamos Group is exposed to credit risk, mainly in respect of trade receivables, deposits with banks, financial investments and other financial instruments held with financial institutions.

i. Cash and cash equivalents, marketable securities and financial investments

The credit risk associated with balances at banks and financial institutions is managed by the Vamos Group's treasury area, in accordance with the guidelines approved by the Financial Committee and the Board of Directors. The surplus funds are invested only in approved counterparties and within the limit established to each one, in order to minimize the risk concentration, and thus mitigate the financial loss in the event of a potential bankruptcy of a counterparty.

The maximum period considered in the estimate of expected credit loss is the maximum contractual period during which the Vamos Group is exposed to credit risk.

For risk assessment purposes, a local scale ("Br") of credit risk exposure obtained from rating agencies is used, as shown below:

Rating in Local Scale "Br"	
Nomenclature	Quality
Br AAA	Prime
Br AA+, AA, AA-	High Investment Grade
Br A+, A, A-	High Average Investment Grade
Br BBB+, BBB, BBB-	Low Average Investment Grade
Br BB+, BB, BB-	Speculative Non-Investment Grade
Br B+, B, B-	Highly Speculative Non-Investment Grade
Br CCC	Extremely Speculative Non-Investment Grade
Br DDD, DD, D	Default Speculative Non-Investment Grade

The Vamos Group's cash rating and maximum credit risk exposure to cash and cash equivalents, marketable securities and financial investments are as follows:

	Parent company 06/30/2023	Consolidated 06/30/2023
Amounts deposited in current account	350	6,625
Deposits in financial investments		
AA+	105,701	107,538
AAA	92,541	125,986
Total short-term investments	198,242	233,524
Total cash and cash equivalents	198,592	240,149

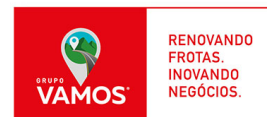
	Parent company 06/30/2023	Consolidated 06/30/2023
Deposits in marketable securities and financial investments		
AAA	1,702,147	1,847,492
AA	-	10,519
Total marketable securities and financial investments	1,702,147	1,858,011



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(i) Commercial notes are debt securities issued by the subsidiaries Transrio Caminhões, Ônibus, Máquinas e Motores Ltda. in the amount of R\$ 403,913 and Truckvan Indústria e Comércio Ltda. in the amount of R\$ 89,944, acquired by the Company, which are eliminated in the consolidated statement. The commercial notes matures up to June 2026 and are transferable and redeemable.

ii. Trade receivables

The Vamos Group uses a simplified “provision matrix” to calculate the expected losses on its trade receivables based on its experience of historical credit losses. This provision matrix specifies fixed rates for the provision depending on the number of days in which the receivables are falling due or overdue and is adjusted for specific customers according to future estimates and qualitative factors observed by management.

The Vamos Group writes off its financial assets when there is no reasonable expectation of recovery, according to the recoverability study of each company of the Vamos Group. The receivables written off continue in the collection process to recover the receivable amount. When there are recoveries, these are recognized in profit or loss for the year.

The Vamos Group recognized an impairment allowance that represents its estimate of expected credit losses on trade receivables (Note 9.1).

b) Market risk

The market risk arises from the effects of potential fluctuations in the fair value of future cash flows derived from a given financial instrument in response to changes in its market prices. Market prices typically involve three types of risks: interest rate risk, exchange rate risk and price risk that may be of commodities, stocks, among others.

The Vamos Group uses derivative financial instruments to manage market risks. All these transactions are conducted under the guidelines set forth by the Finance Committee and the Board of Directors. Generally, the Vamos Group seeks to apply the hedge accounting to manage the volatility of profit or loss.

i. Interest rate and foreign currency risk

Interest rate risk involves potential fluctuation in the fair value of the future cash flows derived from a given financial instrument in response to changes in market interest rates. The Vamos Group's exposure to risk associated with market interest rate fluctuations relates primarily to cash and cash equivalents, marketable securities and financial investments, as well as loans, borrowings and debentures, leases payable, payables for the acquisition of companies and right-of-use leases, subject to interest rates. To mitigate part of this exposure, the Company has contracted swap instruments, which exchange the indexation by fixed rate + IPCA for a percentage of the CDI.

Additionally, the Company had contracted call options on the “Average One-Day Interbank Deposit Rate Index” (IDI) listed on B3. These options acted as limiters, ensuring an upper limit of interest rate variation. IDI options resembled a premium with a ceiling where the Company buys rights only. Instruments were contracted for the sole and exclusive purpose of protecting cash flow and were settled on January 3, 2024

Foreign currency risk is the risk of a mismatch between the currencies in which borrowings are denominated and the Vamos Group's functional currency. Borrowings are generally denominated in Reais, but also in US Dollars. This borrowing was hedged against exchange rate changes by a swap instrument, which exchanges the indexation of foreign currency by a percentage of the CDI, limiting the exposure to possible losses due to exchange rate changes. The sensitivity analysis is disclosed in Note 6.4.



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For the management of these risks, the Vamos Group contracts derivative financial instruments (swaps) treated in hedge accounting as cash flow hedge, in addition to the interest rate option (IDI) instruments as mentioned above, whose positive variations in their fair values of R\$ 9,644 in the six-month period ended June 30, 2024 (negative variation of R\$ 2,583 in the six-month period ended June 30, 2023) were recorded in "other comprehensive income", as shown in the table below. The amounts accumulated in OCI, net of taxes, are reclassified to the statement of income when the hedged item affects profit or loss (i.e., when the settlement of the hedged item occurs).

	Parent company and Consolidated		
	Equity	Variation	Equity
	12/31/2023		06/30/2024
Derivative financial instruments designated as cash flow hedge:			
Swaps	(30,859)	17,382	(13,477)
IDI call option	2,769	(2,769)	-
Deferred income tax and social contribution	9,551	(4,969)	4,582
Net losses recognized in other comprehensive income	(18,539)	9,644	(8,895)

	Parent company and Consolidated		
	Equity	Variation	Equity
	12/31/2022		06/30/2023
Derivative financial instruments designated as cash flow hedge:			
Swaps	(54,716)	(4,434)	(59,150)
IDI call option	10,938	521	11,459
Deferred income tax and social contribution	14,885	1,330	16,215
Net losses recognized in other comprehensive income	(28,893)	(2,583)	(31,476)

The Vamos Group also has interest rate swap agreements that were treated as fair value hedges, designated as hedging instrument and certain borrowings as hedged item, establishing an economic hedge relationship among them, since it reduces the market risk from the change in the fair value of the related borrowing. Accordingly, both derivatives and part of borrowings are measured at fair value through profit or loss, with the expectation that changes in fair values will offset each other. In this type of instrument, the change in the fair value is recognized in profit or loss for the year and, although the hedged item is measured at amortized cost, part of the item is also measured at fair value through profit or loss, reducing the accounting mismatch.

In the six-month period ended June 30, 2024, the variation in the fair value of the instrument (swap) recorded in the statement of income arising from the measurement at fair value of the hedged item (debt) amounted to R\$ 225,465 (R\$ 284,256 positive at June 30, 2023), as shown in the table below of gain (loss) on derivative transactions (Note 31).

	Parent company		Parent company and Consolidated	
	Profit or loss		Profit or loss	
	06/30/2024	06/30/2023	06/30/2024	06/30/2023
Recognition by the curve of derivative financial instruments	31,972	(126,920)	67,688	(159,941)
Mark to market of derivatives designated as fair value hedge	225,465	(284,256)	225,465	(284,256)
Mark to market of debts designated as fair value	(225,465)	284,256	(225,465)	284,256
Gain (losses) on derivative transactions (hedge) (Note 31)	31,972	(126,920)	67,688	(159,941)

To assess whether there is an economic relationship between the hedging instrument and the hedged item, a qualitative assessment of the hedge's effectiveness is performed by comparing the critical terms of both instruments.



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The outstanding contracts at June 30, 2024 are the following:

Instrument	Instrument category	Operation	Notional amount	Maturity	Hedge index	Average contracted rate p.a.	Parent company and Consolidated Asset balance at 06/30/2023			
							At amortized cost	At fair value	Recognition in the statement of income	Recognition in other comprehensive income
Swap agreement - 1 st series	Fair value hedge	Swap Fixed rate X % CDI	BRL 98,036	Nov/24	Fixed rate	139.00% of CDI	(186)	(559)	(1,188)	-
Swap agreement - 2 nd series	Fair value hedge	Swap Fixed rate X % CDI	BRL 121,964	Nov/26	Fixed rate	133.80% of CDI	(690)	(8,243)	(3,241)	-
Swap agreement	Fair value hedge	Swap IPCA + Fixed rate X % CDI	BRL 502,652	Jun/27	IPCA + Fixed rate	165.00% of CDI	148,351	97,374	(8,783)	-
Swap agreement	Fair value hedge	Swap IPCA + Fixed rate X % CDI	BRL 400,000	Nov/30	IPCA + Fixed rate	133.60% of CDI	105,372	55,079	(574)	-
Swap agreement - 1 st series	Fair value hedge	Swap CDI + Fixed rate x % CDI	BRL 153,642	May/32	IPCA + Fixed rate	111.25% of CDI	12,060	2,420	747	-
Swap agreement - 1 st series	Fair value hedge	Swap CDI + Fixed rate X % CDI	BRL 150,000	May/32	IPCA + Fixed rate	108.80% of CDI	11,821	4,595	929	-
Swap agreement - 2 nd series	Fair value hedge	Swap IPCA + Fixed rate X % CDI	BRL 296,358	May/37	IPCA + Fixed rate	116.50% of CDI	23,228	(1,782)	1,251	-
Swap agreement - 1 st series	Fair value hedge	Swap CDI + Fixed rate x % CDI	BRL 311,790	Jun/29	CDI x Fixed rate	127.20% of CDI	(52)	(8,772)	(888)	-
Swap agreement - 2 nd series	Fair value hedge	Swap CDI + Fixed rate x % CDI	BRL 223,750	Jun/31	CDI x Fixed rate	131.75% of CDI	(38)	(9,798)	(676)	-
Swap agreement - 3 rd series	Fair value hedge	Swap IPCA + Fixed rate X % CDI	BRL 464,460	Jun/31	IPCA + Fixed rate	136.29% of CDI	93,489	37,736	(1,305)	-
Swap agreement - 3 rd series	Fair value hedge	Swap IPCA + Fixed rate X % CDI	BRL 567,039	Oct/31	IPCA + Fixed rate	127.50% of CDI	81,853	37,536	3,605	-
Swap agreement	Cash flow hedge	Swap USD + Fixed rate x % CDI	USD 100,000	Jan/25	FX + Fixed rate	123.80% of CDI	(19,708)	(33,008)	39,326	15,041
Options Contract - Interbank Deposit Rate Index (IDI)	Cash flow hedge	Purchase of IDI call option	BRL 98,807	Jan/24	Fixed rate	11.45%	-	-	2,769	(2,769)
Total Company							455,500	172,578	31,972	12,272
Swap agreement	Cash flow hedge	Swap USD + SOFR + Fixed rate x %CDI	95,678	Jun/25	FX + SOFR + Fixed rate	114.75% of CDI	14,615	14,557	11,905	780
Swap agreement	Cash flow hedge	Swap USD + SOFR + Fixed rate x %CDI	95,678	Jun/25	FX + SOFR + Fixed rate	114.75% of CDI	14,615	14,557	11,905	780
Swap agreement	Cash flow hedge	Swap USD + SOFR + Fixed rate x %CDI	95,678	Jun/25	FX + SOFR + Fixed rate	114.75% of CDI	14,615	14,556	11,906	781
Total Consolidated							499,345	216,248	67,688	14,613



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The outstanding balances are as follows:

Operation	Notional amount	Parent company and Consolidated			
		06/30/2024		12/31/2023	
		Asset	Liabilities	Asset	Liabilities
Swap CDI + Fixed rate X % CDI	BRL 98,036	-	(559)	-	(1,867)
Swap CDI + Fixed rate X % CDI	BRL 121,964	-	(8,243)	-	(8,581)
Swap IPCA + Fixed rate x % CDI	BRL 502,652	97,374	-	142,758	(43,203)
Swap IPCA + Fixed rate X % CDI	BRL 400,000	81,255	(26,176)	100,531	(24,119)
Swap IPCA + Fixed rate x % CDI	BRL 153,642	9,292	(6,872)	16,948	(6,317)
Swap IPCA + Fixed rate x % CDI	BRL 150,000	10,924	(6,329)	18,255	(5,804)
Swap IPCA + Fixed rate X % CDI	BRL 296,358	11,810	(13,592)	36,008	(12,474)
Swap CDI + Fixed rate X % CDI	BRL 311,790	-	(8,772)	-	(3,715)
Swap CDI + Fixed rate X % CDI	BRL 223,750	-	(9,798)	-	(4,031)
Swap IPCA + Fixed rate x % CDI	BRL 464,460	68,165	(30,429)	96,014	(25,809)
Swap IPCA + Fixed rate X % CDI	BRL 567,039	63,118	(25,582)	95,577	(25,302)
Swap USD + Fixed rate x % CDI	USD 100,000	-	(33,008)	-	(122,593)
IDI call options	BRL 98,807	-	-	2,769	-
Parent company		341,938	(169,360)	508,860	(283,815)
Current assets (liabilities)		7,476	(150,640)	2,769	(214,270)
Non-current assets (liabilities)		334,462	(18,720)	506,091	(69,545)
Total Company		341,938	(169,360)	508,860	(283,815)
Swap USD + Fixed rate X % CDI	USD 20,000	14,557	-	4,107	(4,116)
Swap USD + Fixed rate X % CDI	USD 20,000	14,557	-	4,107	(4,116)
Swap USD + Fixed rate X % CDI	USD 20,000	14,556	-	4,107	(4,115)
Consolidated		385,608	-	521,181	(296,162)
Current assets (liabilities)		51,146	(150,640)	2,769	(226,617)
Non-current assets (liabilities)		334,462	(18,720)	518,412	(69,545)
Total Consolidated		385,608	(169,360)	521,181	(296,162)

The table below indicates the expected periods that the cash flows associated with the swap agreement will impact the profit or loss and the respective carrying amounts of these instruments.



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Parent Company and Consolidated						
At June 30, 2024						
Instrument	Position	Fair value (MTM)	Expected cash flow			
			Total	1-6 months	7-12 months	Over 1 year
Swap Fixed rate	Asset	21,844	22,412	22,412	-	-
x	Liability	(22,403)	(22,984)	(22,984)	-	-
% CDI	Net	(559)	(572)	(572)	-	-
Swap Fixed rate	Asset	91,272	103,930	22,364	21,395	60,171
x	Liability	(99,515)	(113,049)	(25,087)	(23,765)	(64,197)
% CDI	Net	(8,243)	(9,119)	(2,723)	(2,370)	(4,026)
Swap IPCA + Fixed rate	Asset	669,365	827,754	19,240	249,422	559,092
x	Liability	(571,991)	(695,695)	(44,885)	(214,087)	(436,723)
% CDI	Net	97,374	132,059	(25,645)	35,335	122,369
Swap IPCA + Fixed rate	Asset	526,558	919,575	15,227	14,538	889,810
x	Liability	(471,479)	(755,118)	(28,882)	(28,855)	(697,381)
% CDI	Net	55,079	164,457	(13,655)	(14,317)	192,429
Swap CDI + Fixed rate	Asset	168,485	347,216	5,661	5,351	336,204
x	Liability	(166,065)	(307,503)	(9,184)	(9,175)	(289,144)
% CDI	Net	2,420	39,713	(3,523)	(3,824)	47,060
Swap CDI + Fixed rate	Asset	164,489	338,985	5,527	5,224	328,234
x	Liability	(159,894)	(296,800)	(8,763)	(8,755)	(279,282)
% CDI	Net	4,595	42,185	(3,236)	(3,531)	48,952
Swap IPCA + Fixed rate	Asset	337,257	1,008,034	11,620	10,982	985,432
x	Liability	(339,039)	(808,092)	(18,576)	(18,559)	(770,957)
% CDI	Net	(1,782)	199,942	(6,956)	(7,577)	214,475
Swap CDI + Fixed rate	Asset	336,540	489,652	20,453	20,865	448,334
x	Liability	(345,312)	(501,184)	(21,276)	(22,030)	(457,878)
% CDI	Net	(8,772)	(11,532)	(823)	(1,165)	(9,544)
Swap CDI + Fixed rate	Asset	251,882	423,334	15,214	15,485	392,635
x	Liability	(261,680)	(437,668)	(15,833)	(16,395)	(405,440)
% CDI	Net	(9,798)	(14,334)	(619)	(910)	(12,805)
Swap IPCA + Fixed rate	Asset	592,044	1,086,650	18,363	18,092	1,050,195
x	Liability	(554,308)	(924,429)	(34,039)	(35,250)	(855,140)
% CDI	Net	37,736	162,221	(15,676)	(17,158)	195,055
Swap IPCA + Fixed rate	Asset	703,793	1,304,830	25,536	25,339	1,253,955
x	Liability	(666,257)	(1,133,957)	(38,218)	(39,781)	(1,055,958)
% CDI	Net	37,536	170,873	(12,682)	(14,442)	197,997
Swap USD + Fixed rate	Asset	554,190	567,946	7,785	560,161	-
x	Liability	(587,198)	(619,583)	(36,185)	(583,398)	-
% CDI	Net	(33,008)	(51,637)	(28,400)	(23,237)	-
Total Company		172,578	824,256	(114,510)	(53,196)	991,962
Swap USD + Fixed rate	Asset	112,261	118,075	4,072	114,003	-
x	Liability	(97,704)	(107,583)	(5,897)	(101,686)	-
% CDI	Net	14,557	10,492	(1,825)	12,317	-
Swap USD + Fixed rate	Asset	112,261	118,075	4,072	114,003	-
x	Liability	(97,704)	(107,583)	(5,897)	(101,686)	-
% CDI	Net	14,557	10,492	(1,825)	12,317	-
Swap USD + Fixed rate	Asset	112,260	118,075	4,072	114,003	-
x	Liability	(97,704)	(107,583)	(5,897)	(101,686)	-
% CDI	Net	14,556	10,492	(1,825)	12,317	-
Total Consolidated		216,248	855,732	(119,985)	(16,245)	991,962



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c) Liquidity risk

The Vamos Group monitors risks associated with funding shortages on an ongoing basis through a current liquidity planning tool. The Vamos Group maintains asset balance of cash and highly-liquid investments and flexibility through the use of bank loans and the ability to raise funds through capital markets, in order to ensure its liquidity and operational sustainability. The average indebtedness term is monitored in order to provide short-term liquidity, analyzing installments, charges and cash flows.

Presented below are the contractual maturities of financial liabilities, including estimated interest payment.

	Parent company				
	06/30/2024				
	Carrying amount	Contractual flow	Up to 1 year	Up to 2 years	3 to 8 years
Financial liabilities					
Trade payables	945,170	945,170	945,170	-	-
Loans, borrowings and debentures	12,659,130	20,802,991	2,646,362	2,748,953	15,407,676
Right-of-use leases	43,734	78,817	10,475	9,459	58,883
Derivative financial instruments	169,360	169,360	150,640	-	18,720
Assignment of receivables	1,098,616	1,364,377	363,479	346,304	654,594
Payables for the acquisition of companies	39,744	39,744	20,919	-	18,825
Forward purchase of shares	104,284	104,284	104,284	-	-
Other payables	38,123	38,123	23,833	14,290	-
Total	15,098,161	23,542,866	4,264,162	3,119,006	16,158,698

	Consolidated				
	06/30/2024				
	Carrying amount	Contractual flow	Up to 1 year	Up to 2 years	3 to 8 years
Financial liabilities					
Trade payables	1,554,677	1,554,677	1,554,677	-	-
Floor plan	277,486	277,486	277,486	-	-
Loans, borrowings and debentures	13,003,592	20,813,001	2,653,560	2,751,766	15,407,675
Right-of-use leases	192,370	339,970	48,515	38,476	252,979
Derivative financial instruments	169,360	169,360	150,640	-	18,720
Assignment of receivables	1,098,616	1,364,377	363,479	346,304	654,594
Payables for the acquisition of companies	273,527	273,527	70,639	-	202,888
Forward purchase of shares	104,284	104,284	104,284	-	-
Other payables	105,878	105,878	82,398	23,480	-
Total	16,779,790	25,001,560	5,305,678	3,160,026	16,536,856

6.4 Sensitivity analysis

The Vamos Group's management carried out a sensitivity analysis in accordance with CPC 40 (R1) / IFRS 7, presenting hypothetical effects from changes in interest and exchange rate changes on its financial assets and liabilities, over a 12-month horizon:

- CDI at 10.40% p.a., based on the future yield curve (source: B3 - Brasil, Bolsa, Balcão);
- SELIC at 10.50% p.a. (source: Central Bank's Focus Bulletin); and
- U.S. Dollar ("Dollar") rate of R\$ 5.55 (source: Central Bank's Focus Bulletin).

The table below is presented with the respective impacts on the finance result, considering the probable base scenario (Scenario I), stressed by factors of 25% (Scenario II) and 50% (Scenario III):



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						Parent company	
Operation	Exposure	Risk	Probable rate	Scenario I probable	Scenario II + depreciation of 25%	Scenario III + depreciation of 50%	
Derivatives designated as hedging accounting							
Swap – Notional amount (in thousands of BRL)	98,036	CDI increase	10.40%	10,196	12,745	15,294	
CRA (hedged item) (in thousands of BRL)	(98,036)	CDI increase	10.40%	(10,196)	(12,745)	(15,294)	
Swap – Notional amount (in thousands of BRL)	121,964	CDI increase	10.40%	12,684	15,855	19,026	
CRA (hedged item) (in thousands of BRL)	(121,964)	CDI increase	10.40%	(12,684)	(15,855)	(19,026)	
Swap – Notional amount (in thousands of BRL)	502,652	CDI increase	10.40%	52,276	65,345	78,414	
CRA (hedged item) (in thousands of BRL)	(502,652)	CDI increase	10.40%	(52,276)	(65,345)	(78,414)	
Swap – Notional amount (in thousands of BRL)	400,000	CDI increase	10.40%	41,600	52,000	62,400	
CRA (hedged item) (in thousands of BRL)	(400,000)	CDI increase	10.40%	(41,600)	(52,000)	(62,400)	
Swap – Notional amount (in thousands of BRL)	153,642	CDI increase	10.40%	15,979	19,974	23,969	
CRA (hedged item) (in thousands of BRL)	(153,642)	CDI increase	10.40%	(15,979)	(19,974)	(23,969)	
Swap – Notional amount (in thousands of BRL)	150,000	CDI increase	10.40%	15,600	19,500	23,400	
CRA (hedged item) (in thousands of BRL)	(150,000)	CDI increase	10.40%	(15,600)	(19,500)	(23,400)	
Swap – Notional amount (in thousands of BRL)	296,358	CDI increase	10.40%	30,821	38,526	46,232	
Debentures (hedged item) (in thousands of BRL)	(296,358)	CDI increase	10.40%	(30,821)	(38,526)	(46,232)	
Swap – Notional amount (in thousands of BRL)	311,790	CDI increase	10.40%	32,426	40,533	48,639	
Debentures (hedged item) (in thousands of BRL)	(311,790)	CDI increase	10.40%	(32,426)	(40,533)	(48,639)	
Swap – Notional amount (in thousands of BRL)	223,750	CDI increase	10.40%	23,270	29,088	34,905	
Debentures (hedged item) (in thousands of BRL)	(223,750)	CDI increase	10.40%	(23,270)	(29,088)	(34,905)	
Swap – Notional amount (in thousands of BRL)	464,460	CDI increase	10.40%	48,304	60,380	72,456	
Debentures (hedged item) (in thousands of BRL)	(464,460)	CDI increase	10.40%	(48,304)	(60,380)	(72,456)	
Swap – Notional amount (in thousands of BRL)	567,039	CDI increase	10.40%	58,972	73,715	88,458	
Debentures (hedged item) (in thousands of BRL)	(567,039)	CDI increase	10.40%	(58,972)	(73,715)	(88,458)	
Swap – Notional amount (in thousands of BRL)	USD 100,000	USD increase	5.55	555,000	693,750	832,500	
Debt 4131 (hedged item) (in thousands of BRL)	USD (100,000)	USD increase	5.55	(555,000)	(693,750)	(832,500)	
Net effect of exposure	-			-	-	-	
Net effect of rate exposure							
Loans, borrowings and debentures (CRA)	(186)	Fixed rate	14.46%	(27)	(27)	(27)	
Swap CRA - notional amount (assets)	186	Fixed rate	14.46%	27	27	27	
Loans, borrowings and debentures (CRA)	(690)	Fixed rate	13.92%	(96)	(96)	(96)	
Swap CRA - notional amount (assets)	690	Fixed rate	13.92%	96	96	96	
Swap - notional amount (liabilities)	(121,918)	CDI increase	10.40%	(12,679)	(15,849)	(19,019)	
Net effect of exposure	(121,918)			(12,679)	(15,849)	(19,019)	
Loans, borrowings and debentures (CRA)	148,351	Fixed rate	17.16%	25,457	25,457	25,457	
Swap CRA - notional amount (assets)	(148,351)	Fixed rate	17.16%	(25,457)	(25,457)	(25,457)	
Swap - notional amount (liabilities)	(571,991)	CDI increase	10.40%	(59,487)	(74,359)	(89,231)	
Net effect of IPCA exposure	(571,991)			(59,487)	(74,359)	(89,231)	
Loans, borrowings and debentures (CRA)	105,372	Fixed rate	13.89%	14,641	14,641	14,641	
Swap CRA - notional amount (assets)	(105,372)	Fixed rate	13.89%	(14,641)	(14,641)	(14,641)	
Swap - notional amount (liabilities)	(471,479)	CDI increase	10.40%	(49,034)	(61,293)	(73,551)	
Net effect of IPCA exposure	(471,479)			(49,034)	(61,293)	(73,551)	
Loans, borrowings and debentures (CRA)	12,060	Fixed rate	11.57%	1,395	1,395	1,395	
Swap CRA - notional amount (assets)	(12,060)	Fixed rate	11.57%	(1,395)	(1,395)	(1,395)	
Loans, borrowings and debentures (CRA)	11,821	Fixed rate	11.32%	1,338	1,338	1,338	
Swap CRA - notional amount (assets)	(11,821)	Fixed rate	11.32%	(1,338)	(1,338)	(1,338)	
Loans, borrowings and debentures (CRA)	23,228	Fixed rate	12.12%	2,814	2,814	2,814	
Swap CRA - notional amount (assets)	(23,228)	Fixed rate	12.12%	(2,814)	(2,814)	(2,814)	
Swap - notional amount (liabilities)	(664,998)	CDI increase	10.40%	(69,160)	(86,450)	(103,740)	
Net effect of IPCA exposure	(664,998)			(69,160)	(86,450)	(103,740)	
Loans, borrowings and debentures (Debentures)	(52)	Fixed rate	13.23%	(7)	(7)	(7)	
Swap Debentures - notional amount (assets)	52	Fixed rate	13.23%	7	7	7	
Swap - notional amount (liabilities)	(345,312)	CDI increase	10.40%	(35,912)	(44,890)	(53,868)	
Net effect of CDI exposure	(345,312)			(35,912)	(44,890)	(53,868)	



Vamos Locação de Caminhões, Máquinas e Equipamentos S.A.

Notes to the quarterly information for the period ended June 30, 2024

In thousands of Brazilian Reais, unless otherwise stated

Operation	Exposure	Risk	Probable rate	Scenario I probable	(...) Parent company	
					Scenario II + depreciation of 25%	Scenario III + depreciation of 50%
Loans, borrowings and debentures (Debentures)	(38)	Fixed rate	13.70%	(5)	(5)	(5)
Swap Debentures - notional amount (assets)	38	Fixed rate	13.70%	5	5	5
Swap - notional amount (liabilities)	(261,680)	CDI increase	10.40%	(27,215)	(34,019)	(40,823)
Net effect of CDI exposure	(261,680)			(27,215)	(34,019)	(40,823)
Loans, borrowings and debentures (Debentures)	93,489	Fixed rate	14.17%	13,251	13,251	13,251
Swap Debentures - notional amount (assets)	(93,489)	Fixed rate	14.17%	(13,251)	(13,251)	(13,251)
Swap - notional amount (liabilities)	(554,308)	CDI increase	10.40%	(57,648)	(72,060)	(86,472)
Net effect of CDI exposure	(554,308)			(57,648)	(72,060)	(86,472)
Loans, borrowings and debentures (Debentures)	81,853	Fixed rate	13.26%	10,854	10,854	10,854
Swap Debentures - notional amount (assets)	(81,853)	Fixed rate	13.26%	(10,854)	(10,854)	(10,854)
Swap - notional amount (liabilities)	(666,257)	CDI increase	10.40%	(69,291)	(86,614)	(103,937)
Net effect of CDI exposure	(666,257)			(69,291)	(86,614)	(103,937)
Loans, borrowings and debentures (4131)	(19,708)	Fixed rate	13.12%	(2,587)	(2,587)	(2,587)
Swap 4131 - notional amount (assets)	19,708	Fixed rate	13.12%	2,587	2,587	2,587
Swap - notional amount (liabilities)	(587,198)	CDI increase	10.40%	(61,069)	(76,336)	(91,604)
Net effect of IPCA exposure	(587,198)			(61,069)	(76,336)	(91,604)
IDI call option (Position purchased in call option "Call" - liability)	98,807	Fixed rate	11.45%	11,313	11,313	11,313
Net exposure of hedge accounting operations	(4,146,334)			(430,182)	(540,557)	(650,932)
Other operations - floating rate						
Cash and cash equivalents – financial investments	198,242	CDI increase	10.40%	20,617	25,771	30,926
Marketable securities and financial investments - LFT	-	SELIC increase	10.50%	-	-	-
Commercial notes	484,856	CDI increase	10.40%	50,425	63,031	75,638
Other investments (Marketable securities and financial investments)	-	CDI increase	10.40%	-	-	-
Payables for the acquisition of companies	(39,744)	CDI increase	10.40%	(4,133)	(5,166)	(6,200)
Loans, borrowings and debentures - CRA I	-	CDI increase	12.10%	-	-	-
Loans, borrowings and debentures - CRA II	(107,469)	CDI increase	14.03%	(15,073)	(18,841)	(22,610)
Loans, borrowings and debentures - CRA III	(586,410)	CDI increase	17.16%	(100,628)	(125,785)	(150,942)
Loans, borrowings and debentures - CRA IV	(452,533)	CDI increase	13.89%	(62,877)	(78,596)	(94,316)
Loans, borrowings and debentures - CRA V	(592,155)	CDI increase	11.74%	(69,518)	(86,898)	(104,277)
Loans, borrowings and debentures - CRA VI	(715,029)	CDI and IPCA increase	11.55%	(82,604)	(103,255)	(123,906)
Loans, borrowings and debentures - CRA VII	(695,952)	IPCA increase	11.84%	(82,383)	(102,979)	(123,575)
Loans, borrowings and debentures - Debentures	(633,392)	CDI increase	12.47%	(78,977)	(98,721)	(118,466)
Loans, borrowings and debentures - Debentures	(1,018,253)	CDI increase	13.78%	(140,307)	(175,384)	(210,461)
Loans, borrowings and debentures - Debentures	(2,077,980)	CDI increase	13.21%	(274,410)	(343,013)	(411,615)
Loans, borrowings and debentures - Debentures	(249,273)	CDI increase	12.80%	(31,896)	(39,870)	(47,844)
Loans, borrowings and debentures - Debentures	(549,084)	CDI increase	12.99%	(71,350)	(89,188)	(107,025)
Loans, borrowings and debentures - Debentures	(519,694)	CDI increase	12.99%	(67,531)	(84,414)	(101,297)
Loans, borrowings and debentures - Export Credit Notes	(462,813)	CDI increase	13.27%	(61,417)	(76,771)	(92,126)
Loans, borrowings and debentures - Commercial notes	(249,575)	CDI increase	11.86%	(29,590)	(36,988)	(44,385)
Loans, borrowings and debentures - Commercial notes	(741,708)	CDI increase	13.55%	(100,475)	(125,594)	(150,713)
Loans, borrowings and debentures - Promissory notes	(509,022)	CDI increase	13.05%	(66,425)	(83,031)	(99,638)
Loans, borrowings and debentures - Finame	(391,180)	SELIC increase	13.68%	(53,526)	(66,908)	(80,289)
Loans, borrowings and debentures - Finame direct	(1,273,597)	IPCA increase	10.21%	(130,072)	(162,590)	(195,108)
International credit (4131) – Locação	(275,685)	USD increase	5.55	(275,685)	(344,606)	(413,528)
International credit (4131) - USD	(558,326)	USD increase	5.55	(558,326)	(697,908)	(837,489)
Net exposure and impact on finance costs - floating rate	(12,015,776)			(2,286,161)	(2,857,704)	(3,429,246)
Other operations - Fixed rate						
Marketable securities and financial investments - LTN	-	Fixed rate	10.50%	-	-	-
Marketable securities and financial investments - FI - Investment fund - Simpar	1,217,291	Fixed rate	10.50%	127,816	127,816	127,816
Right-of-use leases	(43,734)	Fixed rate	8.96%	(3,919)	(3,919)	(3,919)
Net exposure and impact on finance costs - fixed rate	1,173,557			123,897	123,897	123,897
Net exposure and total impact of finance costs in profit or loss	(14,988,553)			(2,592,446)	(3,274,364)	(3,956,281)



Vamos Locação de Caminhões, Máquinas e Equipamentos S.A.

Notes to the quarterly information for the period ended June 30, 2024

In thousands of Brazilian Reais, unless otherwise stated

Operation	Exposure	Risk	Probable rate	Scenario I probable	Consolidated	
					Scenario II + depreciation of 25%	Scenario III + depreciation of 50%
Derivatives designated as hedging accounting						
Swap – Notional amount (in thousands of BRL)	98,036	CDI increase	10.40%	10,196	12,745	15,294
CRA (hedged item) (in thousands of BRL)	(98,036)	CDI increase	10.40%	(10,196)	(12,745)	(15,294)
Swap – Notional amount (in thousands of BRL)	121,964	CDI increase	10.40%	12,684	15,855	19,026
CRA (hedged item) (in thousands of BRL)	(121,964)	CDI increase	10.40%	(12,684)	(15,855)	(19,026)
Swap – Notional amount (in thousands of BRL)	502,652	CDI increase	10.40%	52,276	65,345	78,414
CRA (hedged item) (in thousands of BRL)	(502,652)	CDI increase	10.40%	(52,276)	(65,345)	(78,414)
Swap – Notional amount (in thousands of BRL)	400,000	CDI increase	10.40%	41,600	52,000	62,400
CRA (hedged item) (in thousands of BRL)	(400,000)	CDI increase	10.40%	(41,600)	(52,000)	(62,400)
Swap – Notional amount (in thousands of BRL)	153,642	CDI increase	10.40%	15,979	19,974	23,969
CRA (hedged item) (in thousands of BRL)	(153,642)	CDI increase	10.40%	(15,979)	(19,974)	(23,969)
Swap – Notional amount (in thousands of BRL)	150,000	CDI increase	10.40%	15,600	19,500	23,400
CRA (hedged item) (in thousands of BRL)	(150,000)	CDI increase	10.40%	(15,600)	(19,500)	(23,400)
Swap – Notional amount (in thousands of BRL)	296,358	CDI increase	10.40%	30,821	38,526	46,232
Debentures (hedged item) (in thousands of BRL)	(296,358)	CDI increase	10.40%	(30,821)	(38,526)	(46,232)
Swap – Notional amount (in thousands of BRL)	311,790	CDI increase	10.40%	32,426	40,533	48,639
Debentures (hedged item) (in thousands of BRL)	(311,790)	CDI increase	10.40%	(32,426)	(40,533)	(48,639)
Swap – Notional amount (in thousands of BRL)	223,750	CDI increase	10.40%	23,270	29,088	34,905
Debentures (hedged item) (in thousands of BRL)	(223,750)	CDI increase	10.40%	(23,270)	(29,088)	(34,905)
Swap – Notional amount (in thousands of BRL)	464,460	CDI increase	10.40%	48,304	60,380	72,456
Debentures (hedged item) (in thousands of BRL)	(464,460)	CDI increase	10.40%	(48,304)	(60,380)	(72,456)
Swap – Notional amount (in thousands of BRL)	567,039	CDI increase	10.40%	58,972	73,715	88,458
Debentures (hedged item) (in thousands of BRL)	(567,039)	CDI increase	10.40%	(58,972)	(73,715)	(88,458)
Swap – Notional amount (in thousands of BRL)	USD 100,000	USD increase	5.55	555,000	693,750	832,500
Debt 4131 (hedged item) (in thousands of BRL)	USD (100,000)	USD increase	5.55	(555,000)	(693,750)	(832,500)
Swap – Notional amount (in thousands of BRL)	USD 20,000	USD increase	5.55	111,000	138,750	166,500
Debt 4131 (hedged item) (in thousands of BRL)	USD (20,000)	USD increase	5.55	(111,000)	(138,750)	(166,500)
Swap – Notional amount (in thousands of BRL)	USD 20,000	USD increase	5.55	111,000	138,750	166,500
Debt 4131 (hedged item) (in thousands of BRL)	USD (20,000)	USD increase	5.55	(111,000)	(138,750)	(166,500)
4131 debt (hedged item) (in thousands of BRL)	Debt 4131 (hedged item) (in thousands of BRL)	USD increase	5.55	(111,000)	(138,750)	(166,500)
Swap – Notional amount (in thousands of BRL)	USD 20,000	USD increase	5.55	111,000	138,750	166,500
Debt 4131 (hedged item) (in thousands of BRL)	USD (20,000)	USD increase	5.55	(111,000)	(138,750)	(166,500)
Net effect of exposure	-			-	-	-
Net effect of rate exposure						
Loans, borrowings and debentures (CRA)	(186)	Fixed rate	14.46%	(27)	(27)	(27)
Swap CRA - notional amount (assets)	186	Fixed rate	14.46%	27	27	27
Loans, borrowings and debentures (CRA)	(690)	Fixed rate	13.92%	(96)	(96)	(96)
Swap CRA - notional amount (assets)	690	Fixed rate	13.92%	96	96	96
Swap - notional amount (liabilities)	(121,918)	CDI increase	10.40%	(12,679)	(15,849)	(19,019)
Net effect of exposure	(121,918)			(12,679)	(15,849)	(19,019)
Loans, borrowings and debentures (CRA)	148,351	Fixed rate	17.16%	25,457	25,457	25,457
Swap CRA - notional amount (assets)	(148,351)	Fixed rate	17.16%	(25,457)	(25,457)	(25,457)
Swap - notional amount (liabilities)	(571,991)	CDI increase	10.40%	(59,487)	(74,359)	(89,231)
Net effect of IPCA exposure	(571,991)			(59,487)	(74,359)	(89,231)
Loans, borrowings and debentures (CRA)	105,372	Fixed rate	13.89%	14,641	14,641	14,641
Swap CRA - notional amount (assets)	(105,372)	Fixed rate	13.89%	(14,641)	(14,641)	(14,641)
Swap - notional amount (liabilities)	(471,479)	CDI increase	10.40%	(49,034)	(61,293)	(73,551)
Net effect of IPCA exposure	(471,479)			(49,034)	(61,293)	(73,551)
Loans, borrowings and debentures (CRA)	12,060	Fixed rate	11.57%	1,395	1,395	1,395
Swap CRA - notional amount (assets)	(12,060)	Fixed rate	11.57%	(1,395)	(1,395)	(1,395)
Loans, borrowings and debentures (CRA)	11,821	Fixed rate	11.32%	1,338	1,338	1,338
Swap CRA - notional amount (assets)	(11,821)	Fixed rate	11.32%	(1,338)	(1,338)	(1,338)
Loans, borrowings and debentures (CRA)	23,228	Fixed rate	12.12%	2,814	2,814	2,814
Swap CRA - notional amount (assets)	(23,228)	Fixed rate	12.12%	(2,814)	(2,814)	(2,814)
Swap - notional amount (liabilities)	(664,998)	CDI increase	10.40%	(69,160)	(86,450)	(103,740)
Net effect of IPCA exposure	(664,998)			(69,160)	(86,450)	(103,740)
Loans, borrowings and debentures (Debentures)	(52)	Fixed rate	13.23%	(7)	(7)	(7)
Swap Debentures - notional amount (assets)	52	Fixed rate	13.23%	7	7	7
Swap - notional amount (liabilities)	(345,312)	CDI increase	10.40%	(35,912)	(44,890)	(53,868)
Net effect of CDI exposure	(345,312)			(35,912)	(44,890)	(53,868)
Loans, borrowings and debentures (Debentures)	(38)	Fixed rate	13.70%	(5)	(5)	(5)
Swap Debentures - notional amount (assets)	38	Fixed rate	13.70%	5	5	5
Swap - notional amount (liabilities)	(261,680)	CDI increase	10.40%	(27,215)	(34,019)	(40,823)
Net effect of CDI exposure	(261,680)			(27,215)	(34,019)	(40,823)
Loans, borrowings and debentures (Debentures)	93,489	Fixed rate	14.17%	13,251	13,251	13,251
Swap Debentures - notional amount (assets)	(93,489)	Fixed rate	14.17%	(13,251)	(13,251)	(13,251)
Swap - notional amount (liabilities)	(554,308)	CDI increase	10.40%	(57,648)	(72,060)	(86,472)
Net effect of CDI exposure	(554,308)			(57,648)	(72,060)	(86,472)
Loans, borrowings and debentures (Debentures)	81,853	Fixed rate	13.26%	10,854	10,854	10,854
Swap Debentures - notional amount (assets)	(81,853)	Fixed rate	13.26%	(10,854)	(10,854)	(10,854)
Swap - notional amount (liabilities)	(666,257)	CDI increase	10.40%	(69,291)	(86,614)	(103,937)
Net effect of CDI exposure	(666,257)			(69,291)	(86,614)	(103,937)
Loans, borrowings and debentures (4131)	(19,708)	Fixed rate	13.12%	(2,587)	(2,587)	(2,587)
Swap 4131 - notional amount (assets)	19,708	Fixed rate	13.12%	2,587	2,587	2,587
Swap - notional amount (liabilities)	(587,198)	CDI increase	10.40%	(61,069)	(76,336)	(91,604)
Net effect of IPCA exposure	(587,198)			(61,069)	(76,336)	(91,604)



Vamos Locação de Caminhões, Máquinas e Equipamentos S.A.

Notes to the quarterly information for the period ended June 30, 2024

In thousands of Brazilian Reais, unless otherwise stated

Operation	Exposure	Risk	Probable rate	Consolidated (continued)		
				Scenario I probable	Scenario II + depreciation of 25%	Scenario III + depreciation of 50%
Loans, borrowings and debentures (4131)	(14,615)	Fixed rate	13.12%	(1,918)	(1,918)	(1,918)
Swap 4131 - notional amount (assets)	14,615	Fixed rate	13.12%	1,918	1,918	1,918
Swap - notional amount (liabilities)	(97,704)	CDI increase	10.40%	(10,161)	(12,701)	(15,242)
Net effect of CDI exposure	(97,704)			(10,161)	(12,701)	(15,242)
Loans, borrowings and debentures (4131)	(14,615)	Fixed rate	13.12%	(1,918)	(1,918)	(1,918)
Swap 4131 - notional amount (assets)	14,615	Fixed rate	13.12%	1,918	1,918	1,918
Swap - notional amount (liabilities)	(97,704)	CDI increase	10.40%	(10,161)	(12,701)	(15,242)
Net effect of CDI exposure	(97,704)			(10,161)	(12,701)	(15,242)
Loans, borrowings and debentures (4131)	(14,615)	Fixed rate	13.12%	(1,918)	(1,918)	(1,918)
Swap 4131 - notional amount (assets)	14,615	Fixed rate	13.12%	1,918	1,918	1,918
Swap - notional amount (liabilities)	(97,704)	CDI increase	10.40%	(10,161)	(12,701)	(15,242)
Net effect of CDI exposure	(97,704)			(10,161)	(12,701)	(15,242)
IDI call option (Position purchased in call option "Call" - liability)	98,807	Fixed rate	11.45%	11,313	11,313	11,313
Net exposure of hedge accounting operations	(4,439,446)			(460,665)	(578,660)	(696,658)
Other operations - floating rate						
Cash and cash equivalents – financial investments	233,524	CDI increase	10.40%	24,286	30,358	36,429
Marketable securities and financial investments - LFT	-	SELIC increase	10.50%	-	-	-
Other investments (Marketable securities and financial investments)	10,638	CDI increase	10.40%	1,106	1,383	1,659
Payables for the acquisition of companies	(273,527)	CDI increase	10.40%	(28,447)	(35,559)	(42,671)
Loans, borrowings and debentures - Working Capital	(1,000)	CDI increase	7.98%	(80)	(100)	(120)
Loans, borrowings and debentures - CRA I	-	CDI increase	12.10%	-	-	-
Loans, borrowings and debentures - CRA II	(107,470)	CDI increase	14.03%	(15,074)	(18,843)	(22,611)
Loans, borrowings and debentures - CRA III	(586,410)	CDI increase	17.16%	(100,628)	(125,785)	(150,942)
Loans, borrowings and debentures - CRA IV	(452,533)	CDI increase	13.89%	(62,877)	(78,596)	(94,316)
Loans, borrowings and debentures - CRA V	(592,155)	CDI increase	11.74%	(69,518)	(86,898)	(104,277)
Loans, borrowings and debentures - CRA VI	(715,029)	CDI and IPCA increase	11.55%	(82,604)	(103,255)	(123,906)
Loans, borrowings and debentures - CRA VII	(695,952)	IPCA increase	11.84%	(82,383)	(102,979)	(123,575)
Loans, borrowings and debentures - Debentures	(633,392)	CDI increase	12.47%	(78,977)	(98,721)	(118,466)
Loans, borrowings and debentures - Debentures	(1,018,253)	CDI increase	13.78%	(140,307)	(175,384)	(210,461)
Loans, borrowings and debentures - Debentures	(2,077,980)	CDI increase	13.21%	(274,410)	(343,013)	(411,615)
Loans, borrowings and debentures - Debentures	(249,273)	CDI increase	12.80%	(31,896)	(39,870)	(47,844)
Loans, borrowings and debentures - Debentures	(549,084)	CDI increase	12.99%	(71,350)	(89,188)	(107,025)
Loans, borrowings and debentures - Debentures	(519,694)	CDI increase	12.99%	(67,531)	(84,414)	(101,297)
Loans, borrowings and debentures - Export Credit Notes	(462,813)	CDI increase	13.27%	(61,417)	(76,771)	(92,126)
Loans, borrowings and debentures - Commercial notes	(249,575)	CDI increase	11.86%	(29,590)	(36,988)	(44,385)
Loans, borrowings and debentures - Commercial notes	(741,708)	CDI increase	13.55%	(100,475)	(125,594)	(150,713)
Loans, borrowings and debentures - Promissory notes	(509,022)	CDI increase	13.05%	(66,425)	(83,031)	(99,638)
Loans, borrowings and debentures - Finame	(391,180)	SELIC increase	13.68%	(53,526)	(66,908)	(80,289)
Loans, borrowings and debentures - Finame direct	(1,273,594)	IPCA increase	10.21%	(130,072)	(162,590)	(195,108)
International credit (4131) – Locação	(275,685)	USD increase	5.55	(275,685)	(344,606)	(413,528)
International credit (4131) - USD	(558,326)	USD increase	5.55	(558,326)	(697,908)	(837,489)
International credit (4131) - USD	(332,615)	USD increase	5.55	(332,615)	(415,769)	(498,923)
Net exposure and impact on finance costs - floating rate	(13,022,108)			(2,688,821)	(3,361,029)	(4,033,237)
Other operations - Fixed rate						
Marketable securities and financial investments - LTN	-	Fixed rate	10.50%	-	-	-
Marketable securities and financial investments - FI - Investment fund - Simpar	1,847,373	Fixed rate	10.50%	193,974	193,974	193,974
Right-of-use leases	(192,370)	Fixed rate	8.96%	(17,236)	(17,236)	(17,236)
Loans, borrowings and debentures - CCB	(619)	Fixed rate	11.54%	(71)	(71)	(71)
Loans, borrowings and debentures - CCB	(3,375)	Fixed rate	10.40%	(351)	(351)	(351)
Loans, borrowings and debentures - CDC	(109)	Fixed rate	1.99%	(2)	(2)	(2)
Loans, borrowings and debentures - CDCA	(3,033)	Fixed rate	11.94%	(362)	(362)	(362)
Net exposure and impact on finance costs - fixed rate	1,647,867			175,952	175,952	175,952
Net exposure and total impact of finance costs in profit or loss	(15,813,687)			(2,973,534)	(3,763,737)	(4,553,943)

The objective of this sensitivity analysis is to measure the impact of possible changes in market variables on the Vamos Group's financial instruments, assuming that all other market factors remain constant. Actual results may differ upon final settlement due to the inherent nature of the estimates used.



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7. Cash and cash equivalents

	Parent company		Consolidated	
	06/30/2024	12/31/2023	06/30/2024	12/31/2023
Cash	27	211	367	481
Banks	323	1,177	6,258	22,537
Total cash and banks	350	1,388	6,625	23,018
Bank deposit certificates ("CDB")	198,242	37,488	233,524	74,750
Total financial investments	198,242	37,488	233,524	74,750
Total	198,592	38,876	240,149	97,768

During the six-month period ended June 30, 2024 the average income from the funds was 11.16% p.a., linked to 102.4% of the CDI (at December 31, 2023, the average income was 13.46% p.a., linked to 101.8% of the CDI).

8. Marketable securities and financial investments

	Parent company		Consolidated	
	06/30/2024	12/31/2023	06/30/2024	12/31/2023
Operations with Government Securities – Exclusive Funds (i)				
FI - Investment fund - Simpar	1,217,291	1,552,676	1,847,373	2,196,244
Commercial notes ⁽ⁱⁱ⁾ – related parties (Note 21.1)	484,856	496,475	-	-
Other investments	-	-	10,638	10,950
Total	1,702,147	2,049,151	1,858,011	2,207,194
Current assets	1,702,147	2,049,151	1,847,373	2,196,244
Non-current assets	-	-	10,638	10,950
Total	1,702,147	2,049,151	1,858,011	2,207,194

(i) The average income from government securities allocated to exclusive funds, managed by the parent company Simpar, is defined at fixed and floating rates (fixed rate LTN and LFT SELIC). During the six-month period ended June 30, 2024, the average income from these investments was 11.02% p.a. (13.30% p.a. in the year ended December 31, 2023).

(ii) Commercial notes are debt securities issued by the subsidiaries Transrio Caminhões, Ônibus, Máquinas e Motores Ltda. and Truckvan Indústria e Comércio Ltda., acquired by the Company, which are eliminated in the consolidated statement. The remuneration for this operation is CDI + 3% p.a. and matures up to June 2026, and these are transferable and redeemable.

9. Trade receivables

	Parent company		Consolidated	
	06/30/2024	12/31/2023	06/30/2024	12/31/2023
Receivables from services and leasing	676,639	678,291	749,066	807,479
Receivables from sale of trucks, machinery and equipment, and parts	-	-	417,710	260,722
Receivables from related parties (Note 21.1)	33,533	62,589	15,408	33,654
Unbilled revenue - contract assets (i)	138,898	105,106	151,722	116,547
Receivables from credit cards	-	-	11,236	11,961
Other receivables	4,841	2,464	12,485	12,112
(-) Expected credit losses of trade receivables	(305,115)	(176,218)	(339,466)	(204,150)
Total	548,796	672,232	1,018,161	1,038,325
Current assets	475,002	626,462	932,200	982,814
Non-current assets	73,794	45,770	85,961	55,511
Total	548,796	672,232	1,018,161	1,038,325

(i) Unbilled revenue refers to vehicle leasing agreements where the provision of service is in progress at the end of the month and will be invoiced in the subsequent month. In these cases, unbilled revenue is measured in proportion to the days of leasing.



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9.1 Aging list and expected credit losses of trade receivables

	Parent company				Parent company			
	06/30/2024				12/31/2023			
	Trade receivables	Expected losses	%	Trade receivables, net	Trade receivables	Expected losses	%	Trade receivables, net
Current (not past due)	382,778	(76,615)	20.02%	326,704	517,479	(1,623)	0.31%	515,856
1-30 days past due	88,531	(10,692)	12.08%	81,008	60,722	(254)	0.42%	60,468
31-90 days past due	90,067	(20,896)	23.20%	72,172	53,768	(3,176)	5.91%	50,592
91-180 days past due	56,090	(16,551)	29.51%	37,831	39,717	(5,879)	14.80%	33,838
181-365 days past due	70,303	(28,336)	40.31%	30,862	61,437	(49,959)	81.32%	11,478
More than 365 days past due	166,142	(152,025)	91.50%	219	115,327	(115,327)	100.00%	-
Total past due	471,133	(228,500)	48.50%	222,092	330,971	(174,595)	52.75%	156,376
Total	853,911	(305,115)		548,796	848,450	(176,218)		672,232

	Consolidated				Consolidated			
	06/30/2024				12/31/2023			
	Trade receivables	Expected losses	%	Trade receivables, net	Trade receivables	Expected losses	%	Trade receivables, net
Current (not past due)	837,139	(78,655)	9.40%	779,025	814,920	(2,542)	0.31%	812,378
1-30 days past due	47,578	(11,287)	23.72%	39,460	87,239	(484)	0.55%	86,755
31-90 days past due	111,181	(21,066)	18.95%	93,116	74,443	(3,901)	5.24%	70,542
91-180 days past due	67,083	(17,585)	26.21%	47,790	52,933	(9,742)	18.40%	43,191
181-365 days past due	91,571	(31,749)	34.67%	48,717	70,710	(45,251)	64.00%	25,459
More than 365 days past due	203,075	(179,124)	88.21%	10,053	142,230	(142,230)	100.00%	-
Total past due	520,488	(260,811)	50.11%	239,136	427,555	(201,608)	47.15%	225,947
Total	1,357,627	(339,466)		1,018,161	1,242,475	(204,150)		1,038,325

In June 2024, management performed a qualitative analysis of some customers that presented inability to pay and recorded an additional provision of R\$ 78,611.

Changes in expected credit losses ("impairment") of trade receivables in the six-month periods ended June 30, 2024 and 2023 are shown below:

	Parent company	Consolidated
At December 31, 2023	(176,218)	(204,150)
(-) Additions	(146,223)	(189,411)
(+) Reversals	17,326	54,095
At June 30, 2024	(305,115)	(339,466)
At December 31, 2022	(90,779)	(112,472)
(-) Additions due to business combination	-	(199)
(-) Additions	(51,296)	(59,157)
(+) Reversals	21,176	27,710
At June 30, 2023	(120,899)	(144,118)



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10. Inventories

Description	Parent company		Consolidated	
	06/30/2024	12/31/2023	06/30/2024	12/31/2023
New vehicles, machinery and equipment	-	-	1,189,058	1,285,386
Used vehicles, machinery and equipment	-	-	133,756	124,376
Parts for resale (i)	-	-	206,861	188,057
Raw materials and production inputs	-	-	76,130	75,975
Others (ii)	6,619	7,130	19,365	12,252
(-) Provision for impairment (iii) – (Note 30)	-	-	(14,591)	-
(-) Provision for impairment of inventories of parts for resale (iii)	(616)	-	(40,025)	(35,433)
Total	6,003	7,130	1,572,849	1,650,613

(i) Refers to balances of parts and equipment allocated to the truck, machinery and equipment dealerships.

(ii) Substantially refers to balances of materials for use and consumption and inventory held by third parties of the subsidiary Truckvan;

(iii) Refers to balances of the provision for impairment due to the strong rains that caused floods in various cities in the state of Rio Grande do Sul in mid-May 2024, as informed in Note 12.

(iv) The changes refer to the provision for impairment of inventories of parts for resale for the six-month periods ended June 30, 2024 and 2023 as follows:

	Parent company	Consolidated
At December 31, 2023	-	(35,433)
(-) Additions	(616)	(48,093)
(+) Reversals	-	43,501
At June 30, 2024	(616)	(40,025)
At December 31, 2022	-	(15,781)
(-) Additions	-	(6,515)
(+) Reversals	-	1,776
At June 30, 2023	-	(20,520)

11. Current assets held for sale

Changes in balances for the six-month periods ended June 30, 2024 and 2023 were as follows:

	Parent company			Consolidated		
	Vehicles	Machinery and equipment	Total	Vehicles	Machinery and equipment	Total
Cost:						
At December 31, 2023	360,848	52,698	413,546	440,348	91,767	532,115
Assets transferred from property and equipment	531,568	104,267	635,835	531,568	104,267	635,835
Assets written off due to sale	(309,352)	(54,597)	(363,949)	(331,049)	(58,787)	(389,836)
(-) Provision for impairment (i) – (Note 30)	(3,668)	-	(3,668)	(3,668)	-	(3,668)
At June 30, 2024	579,396	102,368	681,764	637,199	137,247	774,446
Accumulated depreciation:						
At December 31, 2023	(35,124)	(35,125)	(70,249)	(61,108)	(73,039)	(134,147)
Assets transferred from property and equipment	(46,431)	(63,328)	(109,759)	(46,431)	(63,328)	(109,759)
Assets written off due to sale	63,589	31,142	94,731	63,589	31,142	94,731
At June 30, 2024	(17,966)	(67,311)	(85,277)	(43,950)	(105,225)	(149,175)
Net value:						
At December 31, 2023	325,724	17,573	343,297	379,240	18,728	397,968
At June 30, 2024	561,430	35,057	596,487	593,249	32,022	625,271



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	Parent company			Consolidated		
	Vehicles	Machinery and equipment	Total	Vehicles	Machinery and equipment	Total
Cost:						
At December 31, 2022	191,059	25,474	216,533	261,815	62,530	324,345
Assets transferred from property and equipment	450,128	24,923	475,051	450,128	36,466	486,594
Assets written off due to sale	(347,548)	(32,067)	(379,615)	(308,302)	(43,795)	(352,097)
At June 30, 2023	293,639	18,330	311,969	403,641	55,201	458,842
Accumulated depreciation:						
At December 31, 2022	(28,446)	(16,966)	(45,412)	(54,430)	(54,880)	(109,310)
Assets transferred from property and equipment	(47,269)	(16,624)	(63,893)	(47,269)	(29,131)	(76,400)
Assets written off due to sale	27,312	21,349	48,661	27,312	33,856	61,168
At June 30, 2023	(48,403)	(12,241)	(60,644)	(74,387)	(50,155)	(124,542)
Net value:						
At December 31, 2022	162,613	8,508	171,121	207,385	7,650	215,035
At June 30, 2023	245,236	6,089	251,325	329,254	5,046	334,300

- (i) Refers to balances of the provision for impairment due to the strong rains that caused floods in various cities in the state of Rio Grande do Sul in mid-May 2024, as informed in Note 1.2.

12. Fund for capitalization of authorized dealerships

The fund for capitalization of authorized dealerships refers to payments made by the Company's subsidiaries that operate truck, machinery and equipment dealerships to the Credit Guarantee Fund with auto manufacturers; these do not bear interest. The payments are based on percentage values of the cost of acquiring vehicles retained by truck manufacturers, deposited in funds managed by financial institutions linked to them. These funds are used as guarantees of vehicle credit lines and the contribution amounts exceeding the contribution goals established on an annual basis can be withdrawn. The balance at June 30, 2024 is R\$ 68,060 (R\$ 102,760 at December 31, 2023).



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13. Investments

13.1 Changes in investments

These investments are accounted for under the equity method of accounting based on the financial information of the investees, as follows:

Investments	12/31/2023	Dividends and interest on capital	Contribution / Capital increase	Advance for future capital increase	Amortization of surplus value	Equity in earnings of subsidiaries	Other comprehensive income	Write-off due to merger	06/30/2024	Interest %	Parent company
											Equity at 06/30/2024
Vamos Seminovos	177,084	-	-	5,510	-	(4,398)	186	-	178,382	100	178,382
Vamos Linha Amarela	1,593,728	-	-	-	-	(52,431)	1,545	-	1,542,842	99.9	1,542,842
Total investments	1,770,812	-	-	5,510	-	(56,829)	1,731	-	1,721,224		1,721,224

Investments	12/31/2022	Dividends and interest on capital	Contribution / Capital increase	Advance for future capital increase	Amortization of surplus value	Equity in earnings of subsidiaries	Other comprehensive income	Write-off due to merger (Note 1.1)	06/30/2023	Interest %	Parent company
											Equity at 06/30/2023
Vamos Seminovos	180,509	-	-	-	-	3,430	81	-	184,020	100	184,020
Vamos Linha Amarela	771,731	-	-	199,742	-	75,733	(3,543)	-	1,043,663	99.9	1,043,663
HM Empilhadeiras	86,502	(2,876)	-	27,512	-	16,633	-	(56,527)	71,244	100	71,244
Goodwill	24,483	-	-	-	-	-	-	(24,264)	219	-	-
Surplus value	85,263	-	-	-	(10,302)	-	-	(74,689)	272	-	-
Total investments	1,148,488	(2,876)	-	227,254	(10,302)	95,796	(3,462)	(155,480)	1,299,418		1,298,927



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13.2 Balances of assets and liabilities and results of subsidiaries

	June 30, 2024						
	Current assets	Non-current assets	Current liabilities	Non-current liabilities	Equity	Revenues	Costs and expenses
Vamos Seminovos	27,971	314,179	47,410	116,358	178,382	13,647	(18,045)
Vamos Linha Amarela	390,202	1,526,663	48,367	325,656	1,542,842	179,225	(231,656)
	418,044	1,840,971	95,777	442,014	1,721,224	192,872	(249,701)
							(56,829)

14. Property and equipment

Changes in the six-month periods ended June 30, 2024 and 2023 were as follows:

	Parent company					
	Vehicles	Machinery and equipment	Leasehold improvements	Furniture and fixtures	Right of use (ii)	Others (i)
Cost:						
At December 31, 2023	10,373,717	3,573,422	5,826	2,317	59,253	53,270
Additions	2,479,491	319,678	418	89	4,987	1,647
Transfers to assets available for sale	(531,568)	(104,267)	-	-	-	-
Write-offs	(2,391)	(3,033)	-	-	(649)	-
At June 30, 2024	12,319,249	3,785,800	6,244	2,406	63,591	54,917
At December 31, 2022	9,985,909	2,324,449	5,826	1,375	27,222	44,511
Additions due to merger	3,698	127,800	-	-	-	-
Additions	536,111	643,528	-	857	15,253	6,961
Transfers to assets available for sale	(450,128)	(24,923)	-	-	-	-
Write-offs	(2,445)	(2,231)	-	-	-	-
At June 30, 2023	10,073,145	3,068,623	5,826	2,232	42,475	51,472
Accumulated depreciation:						
At December 31, 2023	(595,641)	(531,356)	(586)	(473)	(14,051)	(4,271)
Depreciation expense for the period	(160,566)	(162,531)	(104)	(95)	(3,738)	(1,075)
Transfers to assets available for sale	46,431	63,328	-	-	-	-
Write-offs	466	796	-	-	-	-
At June 30, 2024	(709,310)	(629,763)	(690)	(568)	(17,789)	(5,346)
At December 31, 2022	(478,876)	(338,052)	(386)	(275)	(8,805)	(2,121)
Depreciation expense for the period	(102,360)	(111,636)	(100)	(96)	(2,085)	(1,021)
Transfers to assets available for sale	47,269	16,624	-	-	-	-
Write-offs	1,049	1,160	-	-	-	-
At June 30, 2023	(532,918)	(431,904)	(486)	(371)	(10,890)	(3,142)
Net value:						
At December 31, 2023	9,778,076	3,042,066	5,240	1,844	45,202	48,999
At June 30, 2024	11,609,939	3,156,037	5,554	1,838	45,802	49,571
Average depreciation rate for 2024:	3%	9%	4%	10%	8%	20%
Average depreciation rate for 2023:	3%	9%	4%	10%	8%	20%

- (i) "Others" comprise mainly construction in progress and hardware. The additions for the period correspond mainly to infrastructure investments;
- (ii) Right-of-use refers entirely to property lease agreements, pursuant to CPC 06 (R2) / IFRS 16 – Leases.



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									Consolidated
	Vehicles	Machinery and equipment	Leasehold improvements	Furniture and fixtures	Land	Buildings	Right of use (ii)	Others (i)	Total
Cost:									
At December 31, 2023	10,486,134	3,669,692	68,191	32,543	51,979	44,259	252,564	101,270	14,706,632
Additions	2,490,598	334,370	3,156	1,917	-	496	35,553	9,504	2,875,594
Transfers to assets available for sale	(531,568)	(104,267)	-	-	-	-	-	-	(635,835)
Write-offs	(8,691)	(7,621)	-	(217)	-	(6)	(4,116)	(25)	(20,677)
At June 30, 2024	12,436,473	3,892,174	71,347	34,243	51,979	44,749	284,001	110,749	16,925,714
At December 31, 2022	10,072,549	2,520,736	54,135	25,466	40,431	23,924	129,488	67,337	12,934,066
Additions due to business combination	6,720	1,953	1,126	1,045	-	722	22,440	3,423	37,429
Additions	550,120	669,024	20,750	2,566	-	112	49,357	14,824	1,306,753
Transfers	-	(40)	-	40	-	-	-	-	-
Transfers to assets available for sale	(450,128)	(36,466)	-	-	-	-	-	-	(486,594)
Write-offs	(9,908)	(2,237)	(45,516)	(58)	(10,511)	(27)	(687)	(231)	(69,175)
At June 30, 2023	10,169,353	3,152,970	30,495	29,059	29,920	24,731	200,598	85,353	13,722,479
Accumulated depreciation:									
At December 31, 2023	(612,612)	(585,772)	(15,209)	(11,851)	-	(9,727)	(80,827)	(9,077)	(1,325,075)
Depreciation expense for the period	(169,562)	(168,130)	(2,878)	(1,639)	-	(886)	(19,455)	(1,896)	(364,446)
Transfers to assets available for sale	46,431	63,328	-	-	-	-	-	-	109,759
Write-offs	3,095	985	-	75	-	2	-	3	4,160
At June 30, 2024	(732,648)	(689,589)	(18,087)	(13,415)	-	(10,611)	(100,282)	(10,970)	(1,575,602)
At December 31, 2022	(472,888)	(386,685)	(10,795)	(6,967)	-	(6,912)	(44,062)	(3,371)	(931,680)
Additions due to business combination	(1,052)	(1,280)	(390)	(749)	-	(670)	(11,560)	(1,525)	(17,226)
Depreciation expense for the period	(113,943)	(124,758)	(1,636)	(1,596)	-	(359)	(11,303)	(1,596)	(255,191)
Transfers to assets available for sale	47,269	29,131	-	-	-	-	-	-	76,400
Write-offs	3,381	1,192	710	1	-	24	-	(3)	5,305
At June 30, 2023	(537,233)	(482,400)	(12,111)	(9,311)	-	(7,917)	(66,925)	(6,495)	(1,122,392)
Net value:									
At December 31, 2023	9,873,522	3,083,920	52,982	20,692	51,979	34,532	171,737	92,193	13,381,557
At June 30, 2024	11,703,825	3,202,585	53,260	20,828	51,979	34,138	183,719	99,778	15,350,112
Average depreciation rate for 2024:	3%	9%	4%	10%	-	4%	9%	20%	-
Average depreciation rate for 2023:	3%	9%	4%	10%	-	4%	9%	20%	-

- (i) "Others" comprise mainly construction in progress and hardware. The additions for the period correspond mainly to infrastructure investments;
- (ii) Right-of-use refers entirely to property lease agreements, pursuant to CPC 06 (R2) / IFRS 16 – Leases.



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The Vamos Group periodically reviews the estimates of the expected market value at the end of the accounting useful lives of its property and equipment and periodically reviews the estimates of their accounting useful lives used for the determination of the depreciation and amortization rates, and whenever necessary, assesses the recoverability of its assets. The Group conducted the last review of the residual value of its assets as of October 31, 2023.

Regarding the impairment testing of assets at December 31, 2023, tests were conducted and no provision for impairment was required. In the six-month period ended June 30, 2024, there were no triggers to carrying out a new impairment test.

14.1 Leases of property and equipment items

Part of the assets were acquired by the Vamos Group through financing, primarily vehicles, machinery and equipment. The balances of these leased assets that are part of property and equipment at June 30, 2024 and December 31, 2023 are shown below:

	Parent company and Consolidated	
	06/30/2024	Vehicles 12/31/2023
Residual value:	1,434,657	822,675
Debt amount:	1,664,777	889,143

15. Intangible assets

Changes in balances for the six-month periods ended June 30, 2024 and 2023 were as follows:

	Parent company				
	Goodwill	Non-compete agreement and customer portfolio	Software	Others (i)	Total
Cost:					
At December 31, 2023	107,223	4,484	11,641	4,300	127,648
Additions due to merger	-	-	-	-	-
Additions	-	-	37	-	37
At June 30, 2024	107,223	4,484	11,678	4,300	127,685
At December 31, 2022	82,959	4,484	10,835	4,300	102,578
Additions due to merger	24,264	-	-	-	24,264
Additions	-	-	70	-	70
At June 30, 2023	107,223	4,484	10,905	4,300	126,912
Accumulated amortization:					
At December 31, 2023	-	(4,484)	(1,822)	-	(6,306)
Additions	-	-	(353)	-	(353)
At June 30, 2024	-	(4,484)	(2,175)	-	(6,659)
At December 31, 2022	-	(3,760)	(1,073)	-	(4,833)
Additions	-	(724)	(342)	-	(1,066)
At June 30, 2023	-	(4,484)	(1,415)	-	(5,899)
Net value:					
At December 31, 2023	107,223	-	9,819	4,300	121,342
At June 30, 2024	107,223	-	9,503	4,300	121,026
At December 31, 2022	82,959	724	9,762	4,300	97,745
At June 30, 2023	107,223	-	9,490	4,300	121,013
Average amortization rates (%) for 2024:	-	10%	20%	-	
Average amortization rates (%) for 2023:	-	10%	20%	-	

(i) The amount allocated under "Others" refers to the fair value of the Borgato brand.



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	Consolidated						
	Goodwill (ii)	Commercial rights (i)	Non-compet agreement and customer portfolio	Software	Distribution contract	Others (iii)	Total
Cost:							
At December 31, 2023	137,489	59,836	85,607	15,629	246,434	11,109	556,104
Additions	-	-	-	50	-	-	50
Write-offs (iv)	(2,470)	-	-	-	-	-	(2,470)
At June 30, 2024	135,019	59,836	85,607	15,679	246,434	11,109	553,684
At December 31, 2022	129,364	43,836	85,607	13,552	-	11,107	283,466
Additions due to merger	238,784	3,402	-	1,044	-	3	243,233
Additions	-	16,000	-	511	-	-	16,511
At June 30, 2023	368,148	63,238	85,607	15,107	-	11,110	543,210
Accumulated amortization:							
At December 31, 2023	-	-	(36,233)	(5,631)	(7,078)	(859)	(49,801)
Additions	-	-	(2,484)	(445)	(6,716)	(511)	(10,156)
At June 30, 2024	-	-	(38,717)	(6,076)	(13,794)	(1,370)	(59,957)
At December 31, 2022	-	-	(31,397)	(3,620)	-	-	(35,017)
Additions due to business combination	-	(3,402)	-	(1,000)	-	-	(4,402)
Additions	-	-	(2,660)	(509)	-	(751)	(3,920)
At June 30, 2023	-	(3,402)	(34,057)	(5,129)	-	(751)	(43,339)
Net value:							
At December 31, 2023	137,489	59,836	49,374	9,998	239,356	10,250	506,303
At June 30, 2024	135,019	59,836	46,890	9,603	232,640	9,739	493,727
At December 31, 2022	129,364	43,836	54,210	9,932	-	11,107	248,449
At June 30, 2023	368,148	59,836	51,550	9,978	-	10,359	499,871
Average amortization rates (%) for 2024:	-	-	10%	20%	5%	40%	
Average amortization rates (%) for 2023:	-	-	10%	20%	5%	40%	

- (i) Commercial rights refer to the rights for concession and use of the Volkswagen/MAN brand by the subsidiary Transrio at the Rio de Janeiro and Sergipe branches for R\$ 33,036, the use of image rights and sale of machinery and agricultural implements of the Valtra brand by the subsidiary Vamos Máquinas of R\$ 10,800, the right for concession and use of the Komatsu brand by the subsidiary Vamos Linha Amarela at the Rio Grande do Sul branches, for R\$16,000, and the right for concession and use of the Valtra brand by the subsidiary DHL, for R\$ 33,645. These assets are allocated to the groups of respective stores and territories, considered jointly with the related cash-generating units, in the segment of truck, machinery and equipment dealerships;
- (ii) The goodwill arises from the acquisitions of Transrio (R\$ 3,918), Borgato Serviços (R\$ 82,959), BMB Brasil (R\$ 2,180), BMB Mexico (R\$ 4,144), Monarca (R\$ 296), Hm Empilhadeiras (R\$ 24,483), Truckvan (R\$ 11,384), Tietê Veículos (R\$ 2,615) and DHL Tratores (R\$ 3,040).
- (iii) At June 30, 2024, the balance corresponding to customer portfolio was R\$ 39,992 and to non-compet agreement, R\$ 6,898 (R\$ 42,170 and R\$ 7,204 in December 2023, respectively).
- (iv) The amount allocated under "Others" corresponds substantially to the fair value attributed to the brands Borgato (R\$ 4,300), BMB Brasil (R\$ 2,300) and Truckvan (R\$ 2,581).
- (v) The amount of the write-off in goodwill refers to the purchase price adjustment in the amount of R\$ 2,470 in the acquiree DHL Tratores.

15.1 Goodwill on business combinations

The goodwill on business combinations is represented by the positive difference between the amount paid and/or payable for the acquisition of a business and the net amount of the fair value of the assets and liabilities of the acquired subsidiary. Goodwill is tested annually for impairment based on a study carried out. Goodwill is recorded at cost less any accumulated impairment losses. Impairment losses on goodwill are not reversed. Gains and losses on the disposal of an entity include the carrying amount of goodwill relating to the entity sold.



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The goodwill is allocated to cash-generating units (CGUs) for impairment testing purposes. The allocation is made to the CGUs or groups of CGUs that are expected to benefit from the business combinations from which the goodwill arose and that are identified in accordance with the business segment.

The goodwill arises from the acquisitions of Transrio and Monarca, which was attributed to the segment of truck, machinery and equipment dealerships; the acquisition of the Borgato Companies, attributed to the segment of lease of trucks, machinery and equipment; and to the acquisition of BMB Brasil and BMB Mexico, attributed to the segment of truck customization.

A summary of the allocation of goodwill, by CGU level, is as below:

Goodwill arising on business combinations by CGU	06/30/2024	12/31/2023
	Balance	Balance
Lease of trucks, machinery and equipment	107,223	107,223
Trucks, machinery and equipment dealerships – Toyota	219	219
Truck, machinery and equipment dealerships – Valtra	3,336	5,806
Trucks, machinery and equipment dealerships – Volkswagen/MAN	6,533	6,533
Manufacturing and customization of trucks	17,708	17,708
Total	135,019	137,489

15.2 Impairment testing

In the fourth quarter of 2023, the Group conducted impairment testing of its non-financial assets and did not identify impairment losses on the reported amounts for its intangible assets with an indefinite life and goodwill.

Complete information on the impairment testing is presented in Note 15.2 to the parent company and consolidated annual financial statements for the year ended December 31, 2023, issued on March 18, 2024.

16. Trade payables

	Parent company		Consolidated	
	06/30/2024	12/31/2023	06/30/2024	12/31/2023
Trade payables - trucks, machinery and equipment for leasing	890,153	374,817	890,153	374,817
Trade payables - trucks, machinery and equipment for inventories - dealerships	-	-	520,560	609,565
Trade payables - trucks, machinery and equipment for leasing, provision of services and materials - related parties (Note 21.1)	36,766	44,703	9,350	13,765
Raw materials and production inputs suppliers	-	-	67,936	45,600
Trade payables - consumables and third-party services	18,251	31,884	66,678	46,951
Total	945,170	451,404	1,554,677	1,090,698

17. Supplier financing

The Vamos Group, through its subsidiary Truckvan, entered into agreements with financial institutions, related to “supplier financing” transactions, in order to manage the amounts payable to suppliers for purchases of raw materials and inputs for production of road implements. In this operation, suppliers transfer the right to receive amounts of trade notes to financial institutions with a payment term of up to 90 days; the original payment term of these notes is, on average, 30 days.

Changes in balances for the period ended June 30, 2024 were as follows:

	Consolidated 06/30/2024
At the beginning of the period	53,289
Amortization	(53,289)
At the end of the period	-
Annual average rate	16.28%



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	Consolidated
	06/30/2023
At the beginning of the period	31,319
New contracts	62,081
Amortization	(55,897)
Interest paid	(2,358)
Interest incurred	2,358
At the end of the period	37,503
Annual average rate	18.89%

18. Floor plan

Part of the purchases of new vehicles for the segment of truck, machinery and equipment dealerships is paid over longer tenures under the program to finance the inventory of new and used vehicles and automobile parts floor plan, with revolving credit facilities made available by financial institutions and with the agreement of vehicle manufacturers. These programs generally have an initial period during which they are interest-free until the invoice issuance and with maturities ranging from 150 to 180 days after the invoice issuance, subject to interest of up to 100% of the CDI plus interest of up to 0.5% p.m. after the grace period, which is usually of 180 days. The balance at June 30, 2024 is R\$ 277,486 (R\$ 70,966 at December 31, 2023).



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19. Loans, borrowings and debentures

The terms and conditions of the outstanding loans, borrowings and debentures are as follows:

				Parent company											
				06/30/2024			Movement					12/31/2023			
Type	Annual average rate	Average rate structure	Maturity	Current	Non-current	Total	New contracts (b)	Amortization	Adjustment from marked to market	Interest paid	Interest incurred	Exchange rate changes	Current	Non-current	Total
In local currency															
CDC (ii)	0.00%	Non-interest-bearing	Feb/24	-	-	-	-	(2,387)	-	-	-	-	2,387	-	2,387
CRA I (iii)	12.10%	CDI + 0.90% (a)	Feb/24	-	-	-	-	(16,664)	-	(493)	640	-	16,517	-	16,517
CRA II (iii)	14.03%	136.12% of CDI (a)	Nov/26	59,758	47,711	107,469	-	(40,549)	1,018	(5,464)	5,593	-	81,648	65,223	146,871
CRA III (iii)	17.16%	165.00% of CDI (a)	Jun/27	213,263	373,147	586,410	-	-	(19,797)	(18,029)	38,281	-	1,259	584,696	585,955
CRA IV (iii)	13.89%	133.60% of CDI (a)	Nov/30	2,067	450,466	452,533	-	-	(35,745)	(13,938)	28,381	-	1,860	471,975	473,835
CRA V (iii)	11.74%	113.23% of CDI (a)/(c)	May/37	3,084	589,071	592,155	-	-	(59,876)	(20,963)	39,646	-	2,773	630,575	633,348
CRA VI (iii)	11.55%	CDI + / IPCA + (e)	Jan/30	65,658	649,371	715,029	-	-	-	(20,622)	42,250	-	49,875	643,526	693,401
CRA VII (iii)	11.84%	Fixed rate + IPCA + 6.69	Nov/33	6,405	689,547	695,952	-	-	-	(32,549)	42,120	-	2,327	684,054	686,381
Debentures 2 nd issue (iv)	12.47%	CDI + 1.81%	Aug/26	356,042	277,350	633,392	-	-	-	(41,106)	38,671	-	358,910	276,917	635,827
Debentures 3 rd issue (iv)	13.78%	132.45% of CDI (a)	Jun/31	2,695	1,015,558	1,018,253	-	-	(58,473)	(52,245)	67,383	-	2,876	1,058,712	1,061,588
Debentures 4 th issue (iv)	13.21%	CDI / % CDI (a)/(d)	Oct/31	45,168	2,032,812	2,077,980	-	-	(52,592)	(121,208)	136,244	-	48,591	2,066,945	2,115,536
Debentures 7 th issue (iv)	12.80%	CDI + 2.17%	Jun/28	622	248,651	249,273	-	-	-	(15,954)	16,080	-	722	248,425	249,147
Debentures 9 th issue (iv)	12.99%	CDI + 2.35	Dec/28	1,039	548,045	549,084	-	-	-	(33,978)	35,686	-	291	547,085	547,376
Debentures 10 th issue (iv)	12.99%	CDI + 2.35%	Feb/29	21,516	498,178	519,694	500,000	-	-	(2,520)	22,214	-	-	-	-
Export Credit Note (v)	13.27%	CDI + 2.60%	Mar/26	13,375	449,438	462,813	-	-	-	(69,407)	31,168	-	51,983	449,069	501,052
Commercial note (v)	11.86%	114.00% of CDI	Jun/28	342	249,233	249,575	-	-	-	(16,243)	15,075	-	1,640	249,103	250,743
Commercial note (v)	13.55%	CDI + 2.85%	Jun/28	142	741,566	741,708	-	-	-	(49,246)	51,571	-	2,061	737,322	739,383
Promissory note (vii)	13.05%	CDI + 2.40%	Dec/28	198,267	310,755	509,022	-	(23,901)	-	(9,958)	32,847	-	178,229	331,805	510,034
Finame (viii)	13.68%	Selic + 1.73%	Oct/28	80,468	310,712	391,180	-	(15,448)	-	(3,291)	23,131	-	31,370	355,419	386,789
Finame direct (viii)	10.21%	IPCA + 5.05%	Feb/27	11,725	1,261,872	1,273,597	741,679	-	-	(16,757)	48,709	-	2,924	497,042	499,966
4131 Locação (xi)	12.72%	CDI + 2.10%	Jun/27	-	275,685	275,685	275,685	-	-	-	-	-	-	-	-
				1,081,636	11,019,168	12,100,804	1,517,364	(98,949)	(225,465)	(543,971)	715,690	-	838,243	9,897,893	10,736,136
In foreign currency															
International credit (4131) - USD (xi)	13.12%	126.20% of CDI	Jan/25	558,326	-	558,326	-	-	-	(6,912)	7,625	68,160	5,323	484,130	489,453
				558,326	-	558,326	-	-	-	(6,912)	7,625	68,160	5,323	484,130	489,453
				1,639,962	11,019,168	12,659,130	1,517,364	(98,949)	(225,465)	(550,883)	723,315	68,160	843,566	10,382,023	11,225,589

(a) Measured at fair value through profit or loss (Note 6.2).

(b) Proceeds from loans are presented net of transaction costs.

(c) The contract for CRA V is stated at the average rate p.a. and average rate structure. The details of this contract are: 1st tranche in the amount of R\$ 320,203 at the average rate p.a. of 15.02% and average rate structure of 110.04% of CDI; and 2nd tranche in the amount of R\$ 260,626 at the average rate p.a. of 15.90% and average rate structure of 116.50% of CDI.

(d) The contract for the 4th issue Debentures is stated at the average rate p.a. and average rate structure. The details of this contract are: 1st tranche in the amount of R\$ 1,071,666 at the average rate p.a. of 16.38% and average rate structure of CDI + 2.40%; 2nd tranche in the amount of R\$ 464,816 at the average rate p.a. of 16.83% and average rate structure of CDI + 2.80%; and 3rd tranche in the amount of R\$ 594,478 at the average rate p.a. of 17.40% and average rate structure of 127.50% of CDI.

(e) The contract for CRA VI is stated at the average rate p.a. and average rate structure. The details of this contract are: 1st tranche in the amount of R\$ 238,407 at the average rate p.a. of 14.67% and average rate structure of CDI + 0.90%; 2nd tranche in the amount of R\$ 271,186 at the average rate p.a. of 15.01% and average rate structure of CDI + 1.20%; and 3rd tranche in the amount of R\$ 136,807 at the average rate p.a. of 13.55% and average rate structure of IPCA + 7.1638%



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				Parent company											
Type	Annual average rate	Average rate structure	Maturity	06/30/2023			Movement						12/31/2022		
				Current	Non-current	Total	New contracts (**)	Amortization	Adjustment from marked to market	Interest paid	Interest incurred	Exchange rate changes	Current	Non-current	Total
In local currency															
CDC (ii)	0.00%	Non-interest-bearing	Feb/24	12,914	-	12,914	21,250	(8,336)	-	-	-	-	-	-	-
CRA I (iii)	14.67%	CDI + 0.90%	Feb/24	49,332	-	49,332	-	(33,334)	-	(5,130)	5,754	-	65,771	16,271	82,042
CRA II (iii)	18.58%	136.12% of CDI (*)	Nov/26	62,026	109,287	171,313	-	(21,786)	13,181	(7,583)	8,005	-	38,660	140,836	179,496
CRA III (iii)	22.52%	165.00% of CDI (*)	Jun/27	1,519	540,508	542,027	-	-	55,630	(17,348)	40,270	-	1,470	462,005	463,475
CRA IV (iii)	18.24%	133.60% of CDI (*)	Nov/30	2,143	442,308	444,451	-	-	45,731	(13,443)	30,079	-	1,927	380,157	382,084
CRA V (iii)	15.46%	113.23% of CDI (*) / (***)	May/37	3,198	624,833	628,031	-	-	50,771	(20,218)	41,696	-	2,905	552,877	555,782
CRA VI (iii)	14.36%	CDI + / IPCA + (****)	Jan/30	28,986	639,870	668,856	631,425	-	-	-	37,431	-	-	-	-
Debentures 2 nd issue (iv)	15.71%	CDI + 1.81%	Aug/26	231,154	606,749	837,903	-	-	-	(60,532)	60,492	-	232,210	605,733	837,943
Debentures 3 rd issue (iv)	18.08%	132.45% of CDI (*)	Jun/31	4,117	1,022,361	1,026,478	-	-	69,645	(58,290)	76,140	-	4,073	934,910	938,983
Debentures 4 th issue (iv)	16.76%	CDI / % CDI (*) / (****)	Oct/31	52,357	2,058,854	2,111,211	-	-	49,298	(136,193)	156,335	-	55,048	1,986,723	2,041,771
Debentures 5 th issue (iv)	16.12%	CDI + 2.17%	Jun/28	1,029	248,243	249,272	247,781	-	-	-	1,491	-	-	-	-
Export Credit Note (v)	16.60%	CDI + 2.60%	Mar/26	16,868	448,691	465,559	447,750	-	-	-	17,809	-	-	-	-
Commercial note (v)	15.56%	114.00% of CDI	Jun/28	2,064	248,972	251,036	-	-	-	(18,758)	18,683	-	2,230	248,881	251,111
Commercial note (v)	16.89%	CDI + 2.85%	Jun/28	2,326	736,031	738,357	735,979	-	-	-	2,378	-	-	-	-
Promissory note (vii)	16.38%	CDI + 2.40%	Dec/28	151,099	355,771	506,870	-	(29,345)	-	(6,954)	39,229	-	124,509	379,431	503,940
Finame (viii)	15.62%	Selic + 1.73%	Oct/28	707	375,428	376,135	82,688	(28,894)	-	(3,053)	27,419	-	470	297,505	297,975
Finame direct (viii)	10.28%	IPCA + 5.05%	Feb/27	3,185	492,016	495,201	480,000	-	-	(4,509)	19,710	-	-	-	-
				625,024	8,949,922	9,574,946	2,646,873	(121,695)	284,256	(352,011)	582,921	-	529,273	6,005,329	6,534,602
In foreign currency															
International credit (4131) - USD (xi)	17.23%	126.20% of CDI	Jan/25	4,857	485,840	490,697	-	-	-	(6,259)	6,569	(35,930)	5,482	520,835	526,317
				4,857	485,840	490,697	-	-	-	(6,259)	6,569	(35,930)	5,482	520,835	526,317
				629,881	9,435,762	10,065,643	2,646,873	(121,695)	284,256	(358,270)	589,490	(35,930)	534,755	6,526,164	7,060,919

(*) Measured at fair value through profit or loss (Note 6.2).

(**) Proceeds from loans are presented net of transaction costs.

(***) The contract for CRA V is stated at the average rate p.a. and average rate structure. The details of this contract are: 1st tranche in the amount of R\$ 318,692 at the average rate p.a. of 15.02% and average rate structure of 110.04% of CDI; and 2nd tranche in the amount of R\$ 309,339 at the average rate p.a. of 15.90% and average rate structure of 116.50% of CDI.

(****) The contract for the 4th issue Debentures is stated at the average rate p.a. and average rate structure. The details of this contract are: 1st tranche in the amount of R\$ 1,031,171 at the average rate p.a. of 16.38% and average rate structure of CDI + 2.40%; 2nd tranche in the amount of R\$ 446,809 at the average rate p.a. of 16.83% and average rate structure of CDI + 2.80%; and 3rd tranche in the amount of R\$ 633,231 at the average rate p.a. of 17.40% and average rate structure of 127.50% of CDI.

(*****) The contract for CRA VI is stated at the average rate p.a. and average rate structure. The details of this contract are: 1st tranche in the amount of R\$ 246,440 at the average rate p.a. of 14.67% and average rate structure of CDI + 0.90%; 2nd tranche in the amount of R\$ 280,526 at the average rate p.a. of 15.01% and average rate structure of CDI + 1.20%; and 3rd tranche in the amount of R\$ 141,890 at the average rate p.a. of 12.50% and average rate structure of IPCA + 7.1638%



Vamos Locação de Caminhões, Máquinas e Equipamentos S.A.

Notes to the quarterly information for the period ended June 30, 2024

In thousands of Brazilian Reais, unless otherwise stated

				Consolidated											
				06/30/2024			Movement						12/31/2023		
Type	Annual average rate	Average rate structure	Maturity	Current	Non-current	Total	New contracts (b)	Amortization	Adjustment from marked to market	Interest paid	Interest incurred	Exchange rate changes	Current	Non-current	Total
In local currency															
Consortium (v)	19.36%	Fixed rate	Nov/24	-	3,713	3,713	-	-	-	(168)	-	-	168	3,713	3,881
CCB (i)	11.54%	Fixed rate	Sept/24	619	-	619	-	(2,388)	-	(122)	-	-	2,772	357	3,129
CDCA (ix)	11.94%	Fixed rate	Aug/26	1,400	1,633	3,033	-	(700)	-	(117)	-	-	1,400	2,450	3,850
CCB (i)	10.40%	100.00% of CDI	Aug/25	3,045	330	3,375	-	(1,423)	-	(220)	204	-	2,917	1,897	4,814
Working capital (xii)	7.98%	Fixed rate	Nov/24	1,000	-	1,000	-	(1,612)	-	(56)	42	-	2,626	-	2,626
CDC (ii)	1.99%	Fixed rate	Mar/25	109	-	109	-	(76)	-	(2)	-	-	155	32	187
CDC (ii)	0.00%	Non-interest-bearing	Feb/24	-	-	-	-	(2,387)	-	-	-	-	2,387	-	2,387
CRA I (iii)	12.10%	CDI + 0.90%	Feb/24	-	-	-	-	(16,664)	-	(493)	640	-	16,517	-	16,517
CRA II (iii)	14.03%	136.12% of CDI (a)	Nov/26	59,758	47,712	107,470	-	(40,549)	1,018	(5,463)	5,593	-	81,648	65,223	146,871
CRA III (iii)	17.16%	165.00% of CDI (a)	Jun/27	213,263	373,147	586,410	-	-	(19,797)	(18,029)	38,281	-	1,259	584,696	585,955
CRA IV (iii)	13.89%	133.60% of CDI (a)	Nov/30	2,067	450,466	452,533	-	-	(35,745)	(13,938)	28,381	-	1,860	471,975	473,835
CRA V (iii)	11.74%	113.23% of CDI (a)/(c)	May/37	3,084	589,071	592,155	-	-	(59,876)	(20,963)	39,646	-	2,773	630,575	633,348
CRA VI (iii)	11.55%	CDI + / IPCA + (e)	Jan/30	65,658	649,371	715,029	-	-	-	(20,622)	42,250	-	49,875	643,526	693,401
CRA VII (iii)	11.84%	Fixed rate + IPCA + 6.69	Nov/33	6,405	689,547	695,952	-	-	-	(32,549)	42,120	-	2,327	684,054	686,381
Debentures 2 nd issue (iv)	12.47%	CDI + 1.81%	Aug/26	356,041	277,351	633,392	-	-	-	(41,106)	38,671	-	358,910	276,917	635,827
Debentures 3 rd issue (iv)	13.78%	132.45% of CDI (a)	Jun/31	2,695	1,015,558	1,018,253	-	-	(58,473)	(52,245)	67,383	-	2,876	1,058,712	1,061,588
Debentures 4 th issue (iv)	13.21%	CDI / % CDI (a)/ (d)	Oct/31	45,168	2,032,812	2,077,980	-	-	(52,592)	(121,208)	136,244	-	48,591	2,066,945	2,115,536
Debentures 7 th issue (iv)	12.80%	CDI + 2.17%	Jun/28	622	248,651	249,273	-	-	-	(15,954)	16,080	-	722	248,425	249,147
Debentures 9 th issue (iv)	12.99%	CDI + 2.35	Dec/28	1,039	548,045	549,084	-	-	-	(33,978)	35,686	-	291	547,085	547,376
Debentures 10 th issue (iv)	12.99%	CDI + 2.35%	Feb/29	21,516	498,178	519,694	500,000	-	-	(2,520)	22,214	-	-	-	-
Export Credit Note (v)	13.27%	CDI + 2.60%	Mar/26	13,375	449,438	462,813	-	-	-	(69,407)	31,168	-	51,983	449,069	501,052
Commercial note (v)	11.86%	114.00% of CDI	Jun/28	342	249,233	249,575	-	-	-	(16,243)	15,075	-	1,640	249,103	250,743
Commercial note (v)	13.55%	CDI + 2.85%	Jun/28	142	741,566	741,708	-	-	-	(50,067)	52,392	-	2,061	737,322	739,383
Promissory note (vii)	13.05%	CDI + 2.40%	Dec/28	198,267	310,755	509,022	-	(23,901)	-	(9,958)	32,847	-	178,229	331,805	510,034
Finame (viii)	13.68%	Selic + 1.73%	Oct/28	80,468	310,712	391,180	-	(15,448)	-	(3,502)	23,341	-	31,370	355,419	386,789
Finame direct (viii)	10.21%	IPCA + 5.05%	Feb/27	11,725	1,261,869	1,273,594	741,679	-	-	(16,764)	48,713	-	2,924	497,042	499,966
4131 Locação (xi)	12.72%	CDI + 2.10%	Jun/27	-	275,685	275,685	275,685	-	-	-	-	-	-	-	-
				1,087,808	11,024,843	12,112,651	1,517,364	(105,148)	(225,465)	(545,694)	716,971	-	848,281	9,906,342	10,754,623
In foreign currency															
International credit (4131) - USD (xi)	13.12%	126.20% of CDI	Jan/25	558,326	-	558,326	-	-	-	(6,912)	7,625	68,160	5,323	484,130	489,453
International credit (4131) - USD (xi)	11.93%	114.75% of CDI	Jun/25	1,241	331,374	332,615	-	-	-	(10,130)	10,241	40,896	1,130	290,478	291,608
				559,567	331,374	890,941	-	-	-	(17,042)	17,866	109,056	6,453	774,608	781,061
				1,647,375	11,356,217	13,003,592	1,517,364	(105,148)	(225,465)	(562,736)	734,837	109,056	854,734	10,680,950	11,535,684

(a) Measured at fair value through profit or loss (Note 6.2).

(b) Proceeds from loans are presented net of transaction costs.

(c) The contract for CRA V is stated at the average rate p.a. and average rate structure. The details of this contract are: 1st tranche in the amount of R\$ 320,203 at the average rate p.a. of 15.02% and average rate structure of 110.04% of CDI; and 2nd tranche in the amount of R\$ 260,626 at the average rate p.a. of 15.90% and average rate structure of 116.50% of CDI.

(d) The contract for the 4th issue Debentures is stated at the average rate p.a. and average rate structure. The details of this contract are: 1st tranche in the amount of R\$ 1,071,666 at the average rate p.a. of 16.38% and average rate structure of CDI + 2.40%; 2nd tranche in the amount of R\$ 464,816 at the average rate p.a. of 16.83% and average rate structure of CDI + 2.80%; and 3rd tranche in the amount of R\$ 594,478 at the average rate p.a. of 17.40% and average rate structure of 127.50% of CDI.

(e) The contract for CRA VI is stated at the average rate p.a. and average rate structure. The details of this contract are: 1st tranche in the amount of R\$ 238,407 at the average rate p.a. of 14.67% and average rate structure of CDI + 0.90%; 2nd tranche in the amount of R\$ 271,186 at the average rate p.a. of 15.01% and average rate structure of CDI + 1.20%; and 3rd tranche in the amount of R\$ 136,807 at the average rate p.a. of 13.55% and average rate structure of IPCA + 7.1638%



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Notes to the quarterly information for the period ended June 30, 2024

In thousands of Brazilian Reais, unless otherwise stated

				Consolidated											
				06/30/2023			Movement					12/31/2022			
Type	Annual average rate	Average rate structure	Maturity	Current	Non-current	Total	New contracts (**)	Amortization	Adjustment from marked to market	Interest paid	Interest incurred	Exchange rate changes	Current	Non-current	Total
In local currency															
Working capital (xii)	13.65%	100.00% of CDI (*)	Aug/25	2,727	3,426	6,153	-	(1,181)	-	(443)	443	-	2,502	4,832	7,334
CCB (i)	8.56%	Fixed rate	May/25	3,491	987	4,478	-	(3,128)	-	(275)	283	-	4,938	2,660	7,598
CDC (ii)	1.99%	Fixed rate	Mar/25	151	109	260	234	(69)	-	(18)	4	-	109	-	109
CDC (ii)	0.00%	Non-interest-bearing	Feb/24	12,914	-	12,914	21,250	(8,336)	-	-	-	-	-	-	-
CRA I (iii)	14.67%	CDI + 0.90%	Feb/24	49,332	-	49,332	-	(33,334)	-	(5,130)	5,754	-	65,771	16,271	82,042
CRA II (iii)	18.58%	136.12% of CDI (*)	Nov/26	62,026	109,287	171,313	-	(21,786)	13,181	(7,583)	8,005	-	38,660	140,836	179,496
CRA III (iii)	22.52%	165.00% of CDI (*)	Jun/27	1,519	540,508	542,027	-	-	55,630	(17,348)	40,270	-	1,470	462,005	463,475
CRA IV (iii)	18.24%	133.60% of CDI (*)	Nov/30	2,143	442,308	444,451	-	-	45,731	(13,443)	30,079	-	1,927	380,157	382,084
CRA V (iii)	15.46%	113.23% of CDI (*) / (****)	May/37	3,198	624,833	628,031	-	-	50,771	(20,218)	41,696	-	2,905	552,877	555,782
CRA VI (iii)	14.36%	CDI + / IPCA + (*****)	Jan/30	28,986	639,870	668,856	631,425	-	-	-	37,431	-	-	-	-
Debentures 2 nd issue (iv)	15.71%	CDI + 1.81%	Aug/26	231,154	606,749	837,903	-	-	-	(60,532)	60,492	-	232,210	605,733	837,943
Debentures 3 rd issue (iv)	18.08%	132.45% of CDI (*)	Jun/31	4,117	1,022,361	1,026,478	-	-	69,645	(58,290)	76,140	-	4,073	934,910	938,983
Debentures 4 th issue (iv)	16.76%	CDI / % CDI(*) / (****)	Oct/31	52,357	2,058,854	2,111,211	-	-	49,298	(136,193)	156,335	-	55,048	1,986,723	2,041,771
Debentures 5 th issue (iv)	16.12%	CDI + 2.17%	Jun/28	1,029	248,243	249,272	247,781	-	-	-	1,491	-	-	-	-
Export Credit Note (v)	16.60%	CDI + 2.60%	Mar/26	16,868	448,691	465,559	447,750	-	-	-	17,809	-	-	-	-
Commercial note (v)	15.56%	114.00% of CDI (*)	Jun/28	2,064	248,972	251,036	-	-	-	(18,758)	18,683	-	2,230	248,881	251,111
Commercial note (v)	16.89%	CDI + 2.85%	Jun/28	2,326	736,031	738,357	735,979	-	-	-	2,378	-	-	-	-
Promissory note (vii)	16.38%	CDI + 2.40%	Dec/28	151,099	355,771	506,870	-	(29,345)	-	(6,954)	39,229	-	124,509	379,431	503,940
Finame (viii)	15.62%	Selic + 1.73%	Oct/28	707	375,428	376,135	82,688	(28,894)	-	(3,053)	27,419	-	470	297,505	297,975
Finame direct (viii)	10.28%	IPCA + 5.05%	Feb/27	3,185	492,016	495,201	480,000	-	-	(4,509)	19,710	-	-	-	-
				631,393	8,954,444	9,585,837	2,647,107	(126,073)	284,256	(352,747)	583,651	-	536,822	6,012,821	6,549,643
In foreign currency															
International credit (4131) - USD (xi)	17.23%	126.20% of CDI	Jan/25	4,857	485,840	490,697	-	-	-	(6,259)	6,569	(35,930)	5,482	520,835	526,317
International credit (4131) - USD (xi)	15.66%	114.75% of CDI	Jun/25	1,102	291,504	292,606	-	-	-	(8,233)	8,309	(21,558)	1,025	313,063	314,088
International credit (4131) - USD (xi)	19.89%	CDI + 5.49%	Mar/23	-	-	-	-	(1,561)	-	(15)	13	22	1,541	-	1,541
International credit (2770) - USD (xi)	USD + 4.24%	Fixed rate	Sept/23	388	-	388	-	(93)	-	(9)	8	(25)	507	-	507
				6,347	777,344	783,691	-	(1,654)	-	(14,516)	14,899	(57,491)	8,555	833,898	842,453
				637,740	9,731,788	10,369,528	2,647,107	(127,727)	284,256	(367,263)	598,550	(57,491)	545,377	6,846,719	7,392,096

(*) Measured at fair value through profit or loss (Note 6.2).

(**) Proceeds from loans are presented net of transaction costs.

(***) The contract for CRA V is stated at the average rate p.a. and average rate structure. The details of this contract are: 1st tranche in the amount of R\$ 318,692 at the average rate p.a. of 15.02% and average rate structure of 110.04% of CDI; and 2nd tranche in the amount of R\$ 309,339 at the average rate p.a. of 15.90% and average rate structure of 116.50% of CDI.

(****) The contract for the 4th issue Debentures is stated at the average rate p.a. and average rate structure. The details of this contract are: 1st tranche in the amount of R\$ 1,031,171 at the average rate p.a. of 16.38% and average rate structure of CDI + 2.40%; 2nd tranche in the amount of R\$ 446,809 at the average rate p.a. of 16.83% and average rate structure of CDI + 2.80%; and 3rd tranche in the amount of R\$ 633,231 at the average rate p.a. of 17.40% and average rate structure of 127.50% of CDI.

(*****) The contract for CRA V is stated at the average rate p.a. and average rate structure. The details of this contract are: 1st tranche in the amount of R\$ 246,440 at the average rate p.a. of 14.67% and average rate structure of CDI + 0.90%; 2nd tranche in the amount of R\$ 280,526 at the average rate p.a. of 15.01% and average rate structure of CDI + 1.20%; and 3rd tranche in the amount of R\$ 141,890 at the average rate p.a. of 12.50% and average rate structure of IPCA + 7.1638%



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The loans, borrowings and debentures have the following characteristics:

- (i) **CCBs** - Bank Credit Bills raised with financial institutions for financing working capital and the purchase of trucks, machinery and equipment used in operations. These agreements have several maturity dates, monthly, quarterly or semi-annually, for payments of interest and principal. These bills have no covenants;
- (ii) **Direct Consumer Credit (CDC)** - financing for investments in trucks, machinery and equipment used in operations. CDC contracts had a grace period of nine months, payments of interest and principal were due monthly after the grace period. These financing agreements have no covenants;
- (iii) **CRAs** - Agribusiness Receivables Certificates issued for raising funds to finance the agribusiness sector chain. These transactions provide funds for the acquisition of trucks, machinery and equipment related to lease agreements entered with agribusiness customers. These contracts have financial covenants linked to the percentage of net debt⁽¹⁾ and finance costs⁽³⁾ in relation to the EBITDA⁽²⁾, measured quarterly based on the performance of the Vamos Group over the last 12 months, which were being fully complied with at June 30, 2024;
- (iv) **Debentures** - debt securities issued by corporations, based on CVM Instruction 476/2009, which assures their holders the right to a charge against the issuing Company. The funds raised provide liquidity, lengthening of debt profile and cash management to finance the expansion and renewal of the fleet. This transaction has financial covenants linked to the percentage of net debt⁽¹⁾ in relation to the EBITDA⁽²⁾, measured quarterly based on the performance of the Vamos Group over the last 12 months, limited to 3.75 times, which were being fully complied with at June 30, 2024. The characteristics of the debentures are presented in the table below:

Issuer	Vamos					
Description	2 nd issuance	3 rd issuance	4 th issuance	7 th issuance	9 th issuance	10 th issuance
a. Identification of the processes by nature						
Total issuance amount	800,000	1,000,000	2,000,000	250,000	550,000	500,000
1 st series amount	382,500	311,790	1,000,000	250,000	-	-
2 nd series amount	417,500	223,750	432,961	-	-	-
3 rd series amount	-	464,460	567,039	-	-	-
Issuance	08/16/2019	06/10/2021	10/13/2021	05/31/2023	12/20/2023	02/21/2024
Funding	09/20/2019	07/08/2021	11/12/2021	06/16/2023	12/28/2023	02/26/2024
1 st series maturity	08/20/2024	06/15/2029	10/15/2028	06/15/2028	12/20/2028	02/21/2029
2 nd series maturity	08/20/2026	06/15/2031	10/15/2031	-	-	-
3 rd series maturity	-	06/15/2031	10/15/2031	-	-	-
Type	Unsecured	Unsecured	Unsecured	Unsecured	Unsecured	Unsecured
Identification with CETIP	VAMO12, VAMO22	VAMO13, VAMO23 and VAMO33	VAMO14, VAMO24 and VAMO34	VAMO17	VAMO19	VAMOAO
b. Effective interest rate (TIR) p.a.						
1 st series	CDI + 1.60%	CDI+2.30%	CDI+2.40%	CDI+2.17%	CDI+2.35%	CDI+2.35%
2 nd series	CDI + 2.00%	CDI+2.75%	CDI+2.80%	-	-	-
3 rd series	-	IPCA + 6.3605%	IPCA + 7.6897%	-	-	-

- (v) **Export Credit Notes** represent a payment commitment in Reais, based on the issuance of a credit note for the export or production of goods for export, as well as goods for supporting and complementing exports and that are part of and essential to these operations, not convertible into shares, issued by financial institutions. This transaction has financial covenants linked to the percentage of net debt⁽¹⁾ in relation to the EBITDA⁽²⁾, which were being fully complied with at June 30, 2024.
- (vi) **Commercial notes** - debt securities placed in the market and acquired by the Company, non-convertible into shares, freely traded in the financial market, representing a payment commitment, issued exclusively as book-entry securities by Institutions authorized to provide bookkeeping services by the Brazilian Securities Commission (CVM). These funds are used to refinance debts and strengthen the Company's cash flow. This transaction has financial covenants linked to the percentage of net debt⁽¹⁾ in relation to the EBITDA⁽²⁾, which were being fully complied with at June 30, 2024.
- (vii) **Promissory Notes** - debt securities issued on the market acquired by the Company. These funds are used to refinance debts and strengthen the Company's cash flow. This transaction has financial covenants linked to the percentage of net debt⁽¹⁾ in relation to the EBITDA⁽²⁾, which were being fully complied with at June 30, 2024.



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- (viii) **Finame and Finame direct** - financings for investments in trucks, machinery and equipment used in operations. New agreements are signed monthly, related to the purchase of new assets under the normal fleet expansion and renewal process. Finame agreements have a grace period ranging from nine to twelve months according to the financed product, payments of interest and principal are monthly after the grace period. These financing agreements have no covenants;
- (ix) **CDCA Agribusiness Credit Rights Certificate (CDCA)**, this is a freely negotiated credit note, which can be issued by rural cooperatives, producers or companies linked to agricultural production, originating business between them and third parties, including borrowings and loans;
- (x) **Pre-purchase financing pool** is a group of people with the same interest that pay a monthly installment that forms the "common fund". Every month, at least one person in the group is awarded a letter of credit and has the right to purchase the chosen item. The draw is carried out by the Federal Lottery and serves to define who will receive the credit first, but all participants have the same chance and will receive the credit until the end of the plan;
- (xi) **International Credit (4131)** - borrowings transactions with foreign institutions, semi-annual interest amortization and principal repayment in a single installment on the maturity date. This transaction has financial covenants linked to the percentage of net debt⁽¹⁾ in relation to the EBITDA⁽²⁾, measured quarterly based on the consolidated performance of the Vamos Group over the last 12 months, which were being fully complied with at June 30, 2024. This transaction is 100% hedged through a swap agreement, as disclosed in Note 6.3 (b);
- (xii) **Working capital** refers to a credit facility to meet cash needs, intended to finance the Company's operational cycle. This capital comprises financial resources in inventories, amounts in bank accounts, investments with liquidity, payments receivable, that is, everything that can be converted to fulfill the daily obligations of the business.
- (xiii) **Line 4131** – borrowings transactions with foreign institutions, already obtained with hedge and with semiannual interest amortization and principal amortization only on maturity. This transaction has financial covenants linked to the percentage of net debt⁽¹⁾ in relation to the EBITDA⁽²⁾, measured quarterly based on the consolidated performance of the Vamos Group over the last 12 months, which were being fully complied with at June 30, 2024.

Definitions of financial ratios for covenant calculation purposes

- (1) **Consolidated net financial debt for covenant purposes:** is the total balance of short- and long-term loans, borrowings and debentures, including any other debt securities, the positive and/or negative results of hedge transactions less the amounts of cash and cash equivalents, marketable securities and financial investments.
- (2) **Consolidated EBITDA for covenant purposes:** is profit or loss before the effects of income tax and social contribution, net finance result, depreciation and amortization, impairment of assets and equity in earnings of subsidiaries, and non-controlling interests, calculated over the last 12 months, including EBITDA for the last 12 months of companies merged and/or acquired by the issuer.
- (3) **Consolidated net finance costs for covenant purposes:** is the debt charges plus monetary adjustment, less income from financial investments, all relating to the items described in the definition of "Net debt" and calculated on an accrual basis over the last 12 months.

19.1 Guarantees

At June 30, 2024, the Vamos Group has certain guarantees for loans and borrowings transactions, as follows:

- ✓ **CRA II, CRA III and CRA IV** – Guaranteed by trade receivables.
- ✓ **CRA V, CRA VI, CRA VII** – Guaranteed by investments from contracts with customers.

The other transactions do not have any guarantees.



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20. Right-of-use leases

Information on lease liabilities for which the Vamos Group is the lessee is related basically to properties in which its concessionaires operate, whose lease agreements have an average term of 10 years. Information regarding right-of-use assets is presented in Note 14.

	Parent company		Consolidated	
	06/30/2024	06/30/2023	06/30/2024	06/30/2023
Lease liabilities at the beginning of the period	44,714	19,993	181,324	91,092
Additions due to business combination	-	-	-	11,331
Additions	4,987	15,253	35,553	49,357
Write-offs	(649)	-	(4,116)	(687)
Amortization	(3,738)	(2,897)	(19,455)	(11,736)
Interest paid	(4,481)	(1,674)	(12,084)	(6,029)
Interest incurred	2,901	1,689	11,148	6,310
Lease liabilities at the end of the period	43,734	32,364	192,370	139,638
Current	5,207	4,660	25,747	21,491
Non-current	38,527	27,704	166,623	118,147
Total	43,734	32,364	192,370	139,638



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21. Related-party transactions

21.1 Related-party transactions (assets and liabilities)

Transactions between the Company and its subsidiaries are eliminated for the purpose of presenting the consolidated balances in this interim financial information for the six-month period ended June 30, 2024. The nature of these transactions is comprised of reimbursement of miscellaneous expenses, reimbursement of apportionment of common expenses, commercial transactions for the purchase and sale of assets, lease of assets, provision of services and financial transactions for lease bills. The balances arising from these transactions are shown in the table below:

Assets	Parent company									
	Marketable securities and financial investments (Note 8)		Receivables from related parties		Trade receivables (Note 9)		Advances from third parties		Other credits	
	06/30/2024	12/31/2023	06/30/2024	12/31/2023	06/30/2024	12/31/2023	06/30/2024	12/31/2023	06/30/2024	12/31/2023
SIMPAR	-	-	-	-	27	-	-	-	-	-
JSL S.A.	-	-	-	-	3,624	24,314	-	-	-	5
Rodomeu	-	-	-	-	426	543	-	-	-	-
Ciclus Ambiental	-	-	-	-	55	22	-	-	-	-
Fadel Transportes	-	-	-	-	810	756	-	-	-	-
FSJ Logística	-	-	-	-	1,804	1,591	-	-	-	-
CS Brasil	-	-	-	-	111	4,133	-	-	-	-
CS Brasil Frotas	-	-	-	-	3	14	-	-	-	-
Vamos Seminovos	-	-	-	-	311	37	-	-	11	13
Vamos Máquinas	-	-	-	-	940	365	-	-	231	115
Vamos Linha Amarela	-	-	324,262 ⁽ⁱ⁾	308,186 ⁽ⁱ⁾	858	-	-	-	3,537	55
Vamos Agrícola	-	-	-	-	1,083	536	-	-	96	121
BMB BR	-	-	-	-	39	39	-	-	-	-
HM Empilhadeiras	-	-	-	-	180	7	-	-	5,699	319
Truckvan	80,944 ⁽ⁱⁱⁱ⁾	60,459 ⁽ⁱⁱⁱ⁾	-	-	85	33	-	6,130	-	-
Transrio	403,912 ⁽ⁱⁱ⁾	436,016 ⁽ⁱⁱ⁾	-	-	15,853	23,623	-	-	1,849	179
Tietê	-	-	-	-	6,409	6,299	-	-	10,131	695
DHL Tratores	-	-	-	-	665	-	-	-	98	120
Ponto Veículos	-	-	-	-	2	13	-	-	57	-
Original Veículos	-	-	-	-	-	-	-	-	15	-
Movida Locação	-	-	-	-	9	1	-	-	1	6
Movida Participações	-	-	-	-	28	5	-	-	-	5
Quick	-	-	-	-	-	19	-	-	-	-
IC Transportes	-	-	-	-	54	-	-	-	-	-
Pronto Express	-	-	-	-	157	239	-	-	-	-
Ciclus Amazônia	-	-	-	-	-	-	-	-	1,970	-
Total	484,856	496,475	324,262	308,186	33,533	62,589	-	6,130	23,695	1,633

(i) The balance of R\$ 324,262 at June 30, 2024 (R\$ 308,186 at December 31, 2023) refers to receivables for the transfer of shares and share units of subsidiaries Vamos Máquinas, Transrio and Vamos Agrícolas to Vamos Linha Amarela in October 2021. The amounts are remunerated according to 100% of the CDI and must be settled by December 31, 2035.

(ii) Commercial notes are debt securities issued by the subsidiary Transrio Caminhões, Ônibus, Máquinas e Motores, acquired by the Company, which are eliminated in the consolidated statement. The remuneration for this operation is CDI + 3% p.a., the commercial notes have maturities up to June 2026 and are transferable and redeemable.

(iii) Commercial notes are debt securities issued by the subsidiary Truckvan Indústria e Comércio Ltda., acquired by the Company, which are eliminated in the consolidated statement. The remuneration for this operation is CDI + 3% p.a., the commercial notes have maturities up to November 2025 and are transferable and redeemable.



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Assets	Consolidated			
	Other credits		Trade receivables (Note 9)	
	06/30/2024	12/31/2023	06/30/2024	12/31/2023
Simpar	-	-	27	-
JSL S.A.	108	72	9,187	25,131
Rodomeu	2	9	426	543
Sinal	-	-	36	7
Marvel	15	52	-	-
Ciclus Ambiental	-	-	55	22
Fadel Transportes	-	-	995	1,100
FSJ Logística	-	-	1,804	1,591
CS Brasil	10	-	281	4,303
CS Brasil Frotas	-	-	44	42
Vamos Linha Amarela	-	-	703	-
Mogi Mobi	-	-	1	-
Ponto Veículos	57	-	2	13
Original Veículos	15	-	-	-
Madre	-	-	6	26
Movida Locação	59	-	9	1
Movida Participações	-	-	28	5
BBC	-	-	1,560	612
Quick	-	-	33	19
IC Transportes	-	-	54	-
Pronto Express	-	-	157	239
Ciclus Amazônia	1,970	-	-	-
Total	2,236	133	15,408	33,654



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Liabilities	Parent company											
	Other payables		Advances from customers		Trade payables (Note 16)		Dividends payable		Assignment of receivables		Payables for the acquisition of companies (Note 22)	
	06/30/2024	12/31/2023	06/30/2024	12/31/2023	06/30/2024	12/31/2023	06/30/2024	12/31/2023	06/30/2024	12/31/2023	06/30/2024	12/31/2023
Simpar	3	58	-	-	1,489	1,552	-	179,958	-	-	-	-
FIDC Simpar	-	-	-	-	-	-	-	-	25,621 ⁽ⁱ⁾	36,560 ⁽ⁱ⁾	-	-
JSL	390	98	-	-	3,609	8,031	-	-	-	-	-	-
FSJ Logística	-	-	-	-	24	-	-	-	-	-	-	-
BBC Pagamentos	-	-	-	-	39	33	-	-	-	-	-	-
Rodomeu	-	-	-	-	143	20	-	-	-	-	-	-
CS Brasil	-	3	-	-	138	283	-	-	-	-	-	-
Mogi Mobi	-	-	-	-	-	1	-	-	-	-	-	-
Vamos Seminovos	28	10	-	-	-	1	-	-	-	-	-	-
Vamos Máquinas	111	2	-	-	45	4,203	-	-	-	-	-	-
Vamos Linha Amarela	-	-	-	515	2,319	79	-	-	-	-	-	-
Vamos Agrícola	-	-	-	-	5,739	2,481	-	-	-	-	-	-
BMB BR	-	-	-	-	2,307	2,625	-	-	-	-	-	-
HM Empilhadeiras	59	-	-	-	12,863	10,009	-	-	-	-	-	-
Truckvan	-	-	-	-	635	4,960	-	-	-	-	-	-
Truckpad	-	-	-	-	40	-	-	-	-	-	-	-
Tiete Veículos	-	-	-	-	-	332	-	-	-	-	-	-
Transrio	598	9	-	-	3,542	6,483	-	-	-	-	-	-
Original Veículos	1	1	-	-	3	11	-	-	-	-	-	-
Original Xangai	-	-	-	-	5	-	-	-	-	-	-	-
Movida Locação	102	9	-	-	2,483	2,935	-	-	-	-	-	-
Movida Participações	10	-	-	-	623	664	-	-	-	-	-	-
BBC Financeira	336	100	-	-	712	-	-	-	-	-	-	-
Quick	8	-	-	-	8	-	-	-	-	-	-	-
Ribeira	1	-	-	-	-	-	-	-	-	-	-	-
Borgato Family	-	-	-	-	-	-	-	-	-	-	12,665	12,037
Satelite	598	-	-	-	-	-	-	-	-	-	-	-
HM (Sellers)	-	-	-	-	-	-	-	-	-	-	27,079	31,621
Total	2,245	290	-	515	36,766	44,703	-	179,958	25,621	36,560	39,744	43,658

(i) Refers to the balance of assignment of credit rights carried out with the Credit Rights Investment Fund (FIDC) of the parent company Simpar.



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Liabilities	Consolidated											
	Other payables		Advances from customers		Trade payables (Note 16)		Dividends payable		Assignment of receivables (Note 25)		Payables for the acquisition of companies (Note 22)	
	06/30/2024	12/31/2023	06/30/2024	12/31/2023	06/30/2024	12/31/2023	06/30/2024	12/31/2023	06/30/2024	12/31/2023	06/30/2024	12/31/2023
Simpar	17	100	-	-	1,490	1,555	-	179,958	-	-	-	-
FIDC Simpar	-	-	-	-	-	-	-	-	25,621	36,560	-	-
JSL S.A.	723	2,328	144	-	3,609	8,031	-	-	-	-	-	-
BBC Pagamentos	-	-	-	-	39	33	-	-	-	-	-	-
Rodomeu	-	-	-	-	143	20	-	-	-	-	-	-
FSJ	-	-	-	-	24	-	-	-	-	-	-	-
CS Brasil	53	3	-	-	138	283	-	-	-	-	-	-
Mogi Mobi	1	-	-	-	-	1	-	-	-	-	-	-
Original Veículos	1	1	-	-	4	11	-	-	-	-	-	-
Original Xangai	-	-	-	-	5	-	-	-	-	-	-	-
Madre Seguros	-	-	5	-	-	-	-	-	-	-	-	-
Movida Locação	307	157	-	-	2,513	2,946	-	-	-	-	-	-
Movida Participações	124	79	-	-	623	664	-	-	-	-	-	-
BBC Financeira	66	100	4	-	712	220	-	-	-	-	-	-
Quick	8	-	-	-	10	1	-	-	-	-	-	-
Ribeira Empreend. Imob. Ltda.	126	115	-	-	-	-	-	-	-	-	-	-
Borgato Family	-	-	-	-	-	-	-	-	-	-	12,665	12,037
BMB's (Sellers)	-	-	-	-	-	-	-	683	-	-	25,244	29,400
HM (Sellers)	-	-	-	-	-	-	-	-	-	-	27,079	31,621
Truckvan (Sellers)	-	-	-	-	-	-	-	-	-	-	61,828	58,860
Truckpad	-	-	-	-	40	-	-	-	-	-	-	-
Tietê (Sellers)	-	-	-	-	-	-	-	-	-	-	79,770	155,087
Satelite	598	-	-	-	-	-	-	-	-	-	-	-
DHL (Sellers)	-	-	-	-	-	-	-	-	-	-	66,941	69,233
Total	2,024	2,883	153	-	9,350	13,765	-	180,641	25,621	36,560	273,527	356,238

(i) Refers to the balance of assignment of credit rights carried out with the Credit Rights Investment Fund (FIDC) of the parent company Simpar.



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21.2 Related-party transactions with effects on profit or loss

The table below presents the results in the line items “revenues”, “costs”, “deductions” and “other operating income and expenses” related to transactions of the Vamos Group with its related parties:

	Rent and rendering of services		Contracted rents and services		Sale of assets		Cost of assets		Other operating income (expenses)		Commercial and administrative expenses		Finance income (costs)	
	06/30/2024	06/30/2023	06/30/2024	06/30/2023	06/30/2024	06/30/2023	06/30/2024	06/30/2023	06/30/2024	06/30/2023	06/30/2024	06/30/2023	06/30/2024	06/30/2023
Transactions eliminated in profit or loss														
Vamos Locação	6,991	3,580	(13,645)	(3,470)	15,166	71,571	(15,166)	(71,571)	4	-	17,038	2,502	49,931	20,465
DHL	41	-	(38)	-	-	-	-	-	-	-	(200)	-	-	-
Vamos Seminovos	-	7	-	(7)	-	-	-	-	-	-	(724)	(346)	-	-
Vamos Máquinas	5,099	5,993	(5,899)	(6,790)	-	-	-	-	-	-	(1,852)	(1,590)	-	-
Vamos Linha Amarela	3,605	2,872	(3,587)	(2,892)	-	-	(10)	-	10	-	(2,686)	(279)	(16,077)	(17,570)
Vamos Agrícola	5,554	4,997	(6,548)	(5,917)	-	-	-	-	-	-	(1,751)	(1,593)	-	-
BMB Mode Center BR	3,857	10,779	(3,857)	(10,779)	-	-	-	-	-	-	(233)	(233)	-	-
HM Empilhadeira	25,007	5,262	(17,259)	(4,810)	-	140	-	(140)	-	-	(2,044)	(104)	-	-
Truckvan	67,175	64,072	(67,168)	(64,072)	-	-	-	-	-	-	(508)	(389)	(4,943)	-
Tiête Veículos	4,486	257	(4,471)	(257)	-	-	-	-	-	-	(10,293)	-	-	-
Transrio	9,629	4,448	(2,144)	(317)	-	-	-	-	-	-	(3,579)	(923)	(28,911)	(2,895)
Subtotal	131,444	102,267	(124,616)	(99,311)	15,166	71,711	(15,176)	(71,711)	14	-	(6,832)	(2,955)	-	-
Related-party transactions														
Simpar S.A.	-	-	(4)	-	-	-	-	-	(135)	-	(9,428)	(9,519)	-	-
JSL S.A.	31,128	11,195	(22,386)	(3,780)	-	84,646	-	(74,116)	1,843	2,308	(1,071)	(395)	-	-
Ciclus Ambiental	121	153	-	-	-	-	-	-	-	-	-	-	-	-
Truckpad	-	-	-	-	-	-	-	-	-	-	(200)	(160)	-	-
Sinal	113	6	-	-	-	-	-	-	-	-	-	-	-	-
BBC Pagamentos	-	-	-	-	-	-	-	-	-	-	(139)	(110)	-	-
Transmoreno	-	30	(68)	(851)	-	-	-	-	-	-	-	-	-	-
Transportadora Rodomeu	3,041	1,545	(101)	-	-	-	-	-	-	-	-	-	-	-
Transportes Marvel	13	5	-	-	-	31,875	-	(29,520)	-	-	90	44	-	-
Fadel Transportes	5,085	3,798	11	(618)	-	-	-	-	-	-	-	-	-	-
FSJ Logística	10,403	-	93	-	-	-	-	-	-	-	-	-	-	-
IC Transportes	-	-	(300)	-	-	-	-	-	74	-	-	-	-	-
CS Brasil	337	234	(133)	(74)	410	12,424	(373)	(11,799)	227	61	(30)	(31)	-	-
CS Brasil Frotas	39	14	-	(141)	-	-	-	-	8	86	-	6	-	-
Mogi Mobi	-	2	(2)	(1)	-	-	-	-	-	72	(1)	(1)	-	-
Ponto Veículos	-	-	-	-	-	-	-	-	104	29	-	-	-	-
Original Veículos	7	10	(24)	(43)	-	-	-	-	15	5	(18)	(21)	-	-
Madre Seguros	96	124	-	-	-	-	-	-	-	-	-	-	-	-
Original Indiana	-	-	-	-	-	-	-	-	-	5	-	-	-	-
Original Provence	-	-	-	-	-	-	-	-	-	7	-	-	-	-
Original Nice	-	-	-	(7)	-	-	-	-	-	-	-	-	-	-
Original Xangai	-	-	(13)	-	-	-	-	-	-	-	-	-	-	-
Autostar Comercial	7	-	(4)	-	-	-	-	-	-	-	-	-	-	-
Movida Locação	-	-	(798)	(1,060)	-	-	-	-	(1)	228	(1,436)	(1,964)	-	-
Movida Participações	-	-	-	158	-	-	-	-	-	-	(130)	(721)	-	-
Satelite	-	-	(3,448)	-	-	-	-	-	-	-	(399)	-	-	-
BBC Arrendamento	9,264	571	(8,266)	-	-	-	-	-	-	-	(238)	-	-	344
Quick Logística	2	-	-	-	-	-	-	-	40	48	(4)	(47)	-	-
Ribeira empreendimentos imobiliários Ltda.	-	-	-	-	-	-	-	-	-	-	(1,475)	(783)	-	-
Pronto Express Logística	948	671	-	24	-	-	-	-	-	-	-	-	-	-
Ciclus Amazônia	6,363	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	66,967	18,358	(35,443)	(6,393)	410	128,945	(373)	(115,435)	2,175	2,849	(14,479)	(13,702)	-	344
Total	198,411	120,625	(160,059)	(105,704)	15,576	200,656	(15,549)	(187,146)	2,189	2,849	(21,311)	(16,657)	-	344



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21.3 Management compensation

The Group's management includes the Board of Directors and the Board of Executive Officers. Compensation expenses for directors and officers, including all benefits, were recognized in "Administrative expenses", as below:

	Consolidated	
	06/30/2024	06/30/2023
Fixed compensation	4,599	4,285
Variable compensation	2,717	7,364
Benefits	56	70
Total	7,372	11,719

Management does not have post-retirement benefits or any other long-term benefits.

21.4 Administrative services center (CSA)

The parent company Simpar and its subsidiaries apportion part of the shared expenses of the structure and BackOffice, according to criteria defined in appropriate technical studies. The amount of expenses apportioned to the Group for the six-month period ended June 30, 2024 was R\$ 8,700 (R\$ 9,519 for the six-month period ended June 30, 2023). These expenses are recorded in line item "Administrative expenses". The Administrative Services Center does not charge an administration fee or apply a profit margin on the services provided, passing on only costs.

22. Payables for the acquisition of companies

Payables for the acquisition of companies refer to the acquisitions presented in the table below:

	Maturity	Parent company		Consolidated	
		06/30/2024	12/31/2023	06/30/2024	12/31/2023
Borgato Companies	(*)	12,665	12,037	12,665	12,037
BMB	Jun/24	-	-	25,244	29,400
HM Empilhadeiras	Feb/25	27,079	31,621	27,079	31,621
Tietê Veículos	Jun/25	-	-	79,770	155,087
DHL Tratores	Apr/26	-	-	66,941	69,233
Truckvan	Jul/28	-	-	61,828	58,860
Total		39,744	43,658	273,527	356,238
Current		20,919	23,805	70,639	144,476
Non-current		18,825	19,853	202,888	211,762
Total		39,744	43,658	273,527	356,238

(*) Amounts retained by the Buyer to guarantee obligations of the Share Purchase and Sale Agreement.



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23. Income tax and social contribution

23.1 Deferred income tax and social contribution

	Parent company		Consolidated	
	06/30/2024	12/31/2023	06/30/2024	12/31/2023
Deferred tax assets:				
Tax carryforward losses	1,371,473	1,066,535	1,530,432	1,202,100
Provision for judicial and administrative litigation	426	321	3,410	3,514
Provision for expected credit losses of trade receivables	91,131	47,270	104,019	58,021
Exchange rate changes	21,577	(1,597)	21,577	(1,597)
Provision for impairment of inventories	-	-	12,836	11,484
Interest on capital	47,141	-	47,141	-
Other provisions	23,882	21,102	56,523	41,039
Total deferred tax assets	1,555,630	1,133,631	1,775,938	1,314,561
Deferred tax liabilities:				
Accounting vs. tax depreciation	(1,917,613)	(1,343,501)	(1,921,251)	(1,347,098)
Property and equipment - finance leases	(128,878)	(169,318)	(128,878)	(169,318)
Derivative financial instruments	4,522	8,695	4,582	9,551
Income tax on tax realization of goodwill	(1,582)	(481)	(2,171)	(1,070)
Other provisions	(38,854)	(26,106)	(38,853)	(26,106)
Total deferred tax liabilities	(2,082,405)	(1,530,711)	(2,086,571)	(1,534,041)
Total net	(526,775)	(397,080)	(310,633)	(219,480)
Deferred tax liabilities	(526,775)	(397,080)	(526,775)	(397,080)
Deferred tax assets	-	-	216,142	177,600
Total net	(526,775)	(397,080)	(310,633)	(219,480)

Changes in deferred tax assets and liabilities were as follows:

	Parent company	Consolidated
At December 31, 2023	(397,080)	(219,480)
Deferred taxes recognized in profit or loss	(125,522)	(88,588)
Deferred taxes recognized in other comprehensive income - derivative financial instruments	(4,173)	(4,969)
Deferred taxes recognized on other balances	-	2,404
At June 30, 2024	(526,775)	(310,633)
At December 31, 2022	(324,853)	(288,300)
Deferred income tax and social contribution recognized in profit or loss	(48,112)	(25,911)
Deferred income tax and social contribution recognized in OCI - derivative financial instruments	(495)	1,330
Deferred income tax and social contribution recognized on merger of subsidiary	(5,296)	-
Deferred income tax and social contribution recognized on acquisition of subsidiary	-	(676)
Deferred income tax and social contribution on other balances	-	(41)
At June 30, 2023	(378,756)	(313,598)

23.2 Estimated realization schedule

Deferred tax assets arising from temporary differences are used as the respective differences are settled or realized.

Consolidated tax losses do not expire and, at June 30, 2024, deferred income tax and social contribution were recorded for all accumulated tax losses. The table below shows the balance of deferred income tax and social contribution recorded on tax losses by entity:

	Consolidated	
	06/30/2024	12/31/2023
Vamos Locação	1,371,473	1,066,535
Vamos Agrícola	54,620	43,055
Vamos Seminovos	39,149	32,970
Vamos Máquinas	31,256	26,129
Vamos Linha Amarela	16,398	16,732
Truckvan	7,707	8,312
DHL	6,902	5,422
HM	2,927	2,945
Total	1,530,432	1,202,100



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The Vamos Group prepared studies of projections of future taxable profits based on market data and concluded that the credits are expected to be used within seven years for HM Empilhadeiras and Vamos Linha Amarela, eight years for Truckvan and nine years for Vamos Locação, Vamos Seminovos, Vamos Agrícolas and DHL.

23.3 Reconciliation of income tax and social contribution expense

Taxes are levied on taxable profit before income tax and social contribution, adjusted by respective additions, deductions and offsets allowed by the prevailing legislation:

	Parent company		Consolidated	
	06/30/2024	06/30/2023	06/30/2024	06/30/2023
Profit before income tax and social contribution	449,385	323,839	420,293	317,994
Statutory rates	34%	34%	34%	34%
Income tax and social contribution calculated at the standard rates	(152,791)	(110,105)	(142,900)	(108,118)
Permanent differences				
Equity in earnings of subsidiaries	(19,322)	32,571	-	-
Tax incentives - Workers Meal Program ("PAT")	-	-	93	165
Nondeductible expenses	(550)	(71)	(1,186)	(887)
Interest on capital	47,141	29,493	47,141	30,471
Deferred income tax on unrecognized tax losses	-	-	-	5,924
Reversal of deferred income tax on tax losses	-	-	(26)	-
ICMS on grants	-	-	-	25,264
Other (additions) deductions	-	-	448	4,914
Income tax and social contribution on results	(125,522)	(48,112)	(96,430)	(42,267)
Current	-	-	(7,842)	(16,356)
Deferred	(125,522)	(48,112)	(88,588)	(25,911)
Income tax and social contribution on results	(125,522)	(48,112)	(96,430)	(42,267)
Effective rate	27.93%	14.86%	22.94%	13.29%

(i) Refers to the tax effect on the Taxable Income arising from investment grants in subsidiaries, as ICMS is calculated using the credit granted method in accordance with the ICMS agreement 106/96, pursuant to Law 12,973, Art. 30, paragraph 4.

The Vamos Group's income tax returns are open to review by tax authorities for five years from the filing of the return. As a result of these reviews, additional taxes and penalties may arise, which would be subject to interest.

Management believes that all taxes have either been properly paid or provided for.

23.4 Income tax and social contribution recoverable and payable

	Parent company	Consolidated
	At December 31, 2023	At December 31, 2023
Provision for current income tax and social contribution for the period	-	(7,842)
Prepayments and payments of income tax and social contribution for the period	-	8,001
Income tax and social contribution withheld/offset for the period	(8,334)	4,954
At June 30, 2024	152,857	297,820
Income tax and social contribution recoverable	152,857	300,840
Income tax and social contribution payable	-	(3,020)
At June 30, 2024	152,857	297,820

	Parent company	Consolidated
	At December 31, 2022	At December 31, 2022
Provision for current income tax and social contribution for the period	-	(16,356)
Prepayments and payments of income tax and social contribution for the period	-	23,971
Income tax and social contribution withheld for the period	18,923	16,017
At June 30, 2023	155,122	216,759
Income tax and social contribution recoverable	155,122	222,879
Income tax and social contribution payable	-	(6,120)
At June 30, 2023	155,122	216,759



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24. Judicial deposits and provision for judicial and administrative litigation

In the normal course of its business, the Vamos Group is a party to civil, tax and labor claims at administrative and judicial levels, as well as judicial deposits and restrictions on assets as collateral in connection with such litigation. Management records provisions under the advice of its legal counsel, for probable losses related to litigations. When applicable, these are presented net of respective judicial deposits.

24.1 Judicial deposits

Judicial deposits and restrictions on assets refer to amounts deposited or legal escrow accounts, as determined by the courts, as guarantee for any payment required by the court, or amounts duly deposited under judicial agreements in lieu of tax payments or payables that are being challenged in the court.

	Parent company		Consolidated	
	06/30/2024	12/31/2023	06/30/2024	12/31/2023
Labor	-	-	2,403	2,887
Tax	811	605	8,008	7,353
Civil	-	-	2,476	2,156
Total	811	605	12,887	12,396

24.2 Provision for judicial and administrative litigation

The Vamos Group is a party to administrative and judicial proceedings arising from the normal course of its operations. These proceedings involve social security, labor, tax and civil matters. Based on information and evaluations of its legal counsel, both internal and external, Management classifies, quantifies and recognizes provisions for contingencies to reflect the probable expected outflow of funds. In addition, provisions are also recognized for contingent liabilities and non-materialized risks identified in the business combination, which will be indemnified by the former controlling shareholders in the event of losses (Note 24.3).

The Vamos Group's management believes that the provision for probable losses is sufficient to cover any risk of loss on administrative and judicial litigation, as shown below:

	Parent company		Consolidated	
	06/30/2024	12/31/2023	06/30/2024	12/31/2023
Labor	5,205	5,013	46,710	45,042
Civil	741	434	5,806	5,818
Tax	5,003	4,801	41,848	39,991
Total	10,949	10,248	94,364	90,851

Changes in the provision for judicial and administrative litigation for the six-month periods ended June 30, 2024 and 2023 were as follows:

	Parent company	Consolidated
At December 31, 2023	10,248	90,851
(+) Additions	663	3,518
(-) Reversals	(353)	(3,791)
(-) Write-offs	-	(37)
(+) Monetary adjustments – contingent liabilities	391	3,823
At June 30, 2024	10,949	94,364
At December 31, 2022	9,700	53,941
(+) Additions due to business combination	-	11,156
(+) Additions	557	601
(-) Reversals	(18)	(58)
(-) Write-offs	-	(76)
At June 30, 2023	10,239	65,564



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Labor

Labor claims against the Vamos Group relate mainly to claims for overtime, differences in commissions, payment of health hazard premium and lawsuits filed by outsourced workers under secondary obligor liability. The balance also includes social security amounts from the acquired companies, related to the possible challenge in the process of tax inspection.

Civil

Civil claims refer mainly to indemnity claims against the Vamos Group companies, related to the sale of vehicles.

Tax

Tax claims from the acquired companies, relating to the possible challenge of certain tax assessments issued in the process of tax inspection, and other lawsuits filed to question the legitimacy of collection of determined taxes.

24.3 Indemnification assets

The Company recognizes as indemnification assets the amounts relating to the fair value attributed to contingent liabilities and non-materialized risks of a tax, labor and civil nature, identified in its business combinations. The amounts, which are updated by SELIC, as well as the respective liabilities, will be indemnified by the sellers in the event of loss, as established in the purchase and sale agreements, or written off as the statute of limitations for the risks is reached. The breakdown of indemnification assets and respective contingent liabilities per acquired company is shown below:

Company acquired	Parent company		Consolidated	
	06/30/2024	12/31/2023	06/30/2024	12/31/2023
HM Empilhadeiras	9,696	9,305	9,696	9,305
BMB Brasil	-	-	6,671	6,413
Truckvan	-	-	30,590	29,327
Tietê Veículos	-	-	8,993	8,557
DHL Tratores	-	-	30,331	28,856
Total	9,696	9,305	86,281	82,458

The changes in balances are shown below:

	Parent company	Consolidated
At December 31, 2023	9,305	82,458
(+) Monetary adjustment (**)	391	3,823
At June 30, 2024	9,696	86,281
At December 31, 2022	9,572	45,045
(+) Additions due to business combination	-	10,464
At June 30, 2023	9,572	55,509

24.4 Possible losses, not provided for in the balance sheet

The Vamos Group is a party to tax, civil and labor lawsuits in progress (judicial and administrative) for which risk of losses is considered possible by management under the advice of its legal counsel and for which no provision was set up. The amounts involved are shown below:

	Parent company		Consolidated	
	06/30/2024	12/31/2023	06/30/2024	12/31/2023
Labor (i)	430	602	16,323	8,287
Civil (ii)	6,851	6,355	21,043	19,946
Tax (iii)	16,910	18,498	48,128	59,653
Total	24,191	25,455	85,494	87,886



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- (i) Labor claims against the Vamos Group are mainly related to claims for overtime, differences in commissions, health hazard premium and lawsuits filed by outsourced workers under secondary obligor liability;
- (ii) Civil claims against the Group's companies mainly refer to claims for compensation for alleged failures in the provision of leased services or due to the sale of trucks, machinery, equipment or parts allegedly with defects; and
- (iii) Tax claims refer to administrative lawsuits filed by the Vamos Group in the challenge of tax assessments issued in the process of tax inspection, with which the Vamos Group does not agree, and other lawsuits filed to question the legitimacy of collection of determined taxes.

25. Assignment of receivables

Date of operation	Transaction amount	Term (months)	Parent Company		Consolidated	
			06/30/2024	12/31/2023	06/30/2024	12/31/2023
05/31/2024	1,458,812	48	1,072,995	-	1,072,995	-
03/23/2023	1,140,475	63	-	553,875	-	553,875
09/21/2022	2,039,514	65	-	786,020	-	786,020
01/21/2022 (*)	53,103	46	14,861	20,828	14,861	20,828
08/31/2021 (*)	63,351	52	10,760	15,732	10,760	15,732
06/07/2021	6,869	30	-	-	-	292
Total			1,098,616	1,376,455	1,098,616	1,376,747
Current			413,269	343,036	413,269	343,328
Non-current			685,347	1,033,419	685,347	1,033,419
Total			1,098,616	1,376,455	1,098,616	1,376,747

(*) Refers to the balance of future assignment of receivables assigned to the Credit Rights Investment Fund (FIDC) of the parent company Simpar (Note 21.1).

(i) Contracts renegotiated with financial institutions.

The Company assigned its receivables arising from lease agreements of vehicles, machinery and equipment signed with its customers definitively to third parties, and with no co-obligation in the event of default. The amount received was initially recognized at fair value and the finance cost is recognized in profit or loss until the settlement date based on the effective interest rate of the contract.

Changes in the balances payable for the assignment of receivables for the periods ended June 30, 2024 and 2023 were as follows:

	Parent company		Consolidated	
	06/30/2024	06/30/2023	06/30/2024	06/30/2023
Liability from assignment of receivables at the beginning of the period	1,376,455	1,303,081	1,376,747	1,305,829
New contracts	-	853,903	-	863,697
Settlement of contracts	(372,648)	(283,130)	(372,940)	(289,555)
Interest incurred	94,809	110,781	94,809	111,535
Liability from assignment of receivables at the end of the period	1,098,616	1,984,635	1,098,616	1,991,506



26. Forward purchase of shares

In March 2024, the Company conducted the forward sale of 11,750,000 shares. This transaction matures in October 2024 and is subject to interest of CDI+0.0690% p.a. With this transaction, the Company reduced its direct interest and increased its indirect interest through a swap. The balance payable at June 30, 2024 is R\$ 104,284 and interest incurred in the period related to this transaction totals R\$ 2,764.

27. Equity

27.1 Share capital

The Company's share capital balance at June 30, 2024 and December 31, 2023 is R\$ 2,142,576, divided into 1,104,324,569 registered common shares, book-entry and with no par value.

The Company is authorized to increase its capital up to the limit of 4,000,000,000 common shares, excluding the shares already issued, without requiring amendment to its bylaws as authorized by the Board of Directors, which is responsible for establishing the issuance conditions, including price, term and payment conditions.

27.2 Capital reserves

a) Share-based payment transactions

Restricted share plan and matching

The Company has a restricted share plan, which consists in the delivery of shares of the parent company Simpar S.A. to employees of the Vamos Group. The following table presents the number of restricted shares at June 30, 2024:

COMPANY SHARES (VAMO3)

	Number of restricted shares		
	Granted	Transferred	Restricted shares outstanding
Position at December 31, 2021	265,864	-	265,864
Transfers to beneficiaries	-	(73,392)	(73,392)
Position at December 31, 2022	265,864	(73,392)	192,472
Transfers to beneficiaries	-	(73,392)	(73,392)
Position at December 31, 2023	265,864	(146,784)	119,080
Transfers to beneficiaries	-	(73,400)	(73,400)
Position at June 30, 2024	265,864	(220,184)	45,680

PARENT COMPANY SHARES (SIMH3)

	Number of restricted shares		
	Granted	Transferred	Restricted shares outstanding
Position at December 31, 2021	437,368	-	437,368
Transfers to beneficiaries	-	(215,060)	(215,060)
Position at December 31, 2022	437,368	(215,060)	222,308
Transfers to beneficiaries	-	(162,688)	(162,688)
Position at December 31, 2023	437,368	(377,748)	59,620
Transfers to beneficiaries	-	(59,620)	(59,620)
Position at June 30, 2024	437,368	(437,368)	-

At June 30, 2024 and December 31, 2023, the accumulated balance in the capital reserve account related to "share-based payment" in equity is R\$ 845.



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b) Share subscription premium

The balance of the capital reserve as share subscription premium at June 30, 2024 and December 31, 2023 is R\$ 1,757,138.

27.3 Earnings reserves

a) Distribution of dividends

Pursuant to the Company's Bylaws, shareholders are entitled to annual mandatory dividend equal to or higher than 25% of the Company's annual profit, as adjusted by the following additions or deductions:

- (i) 5% appropriated to the legal reserve; and
- (ii) Any contingency reserve and the reversal of the same reserves recognized in prior years. A portion of the profit may also be retained based on a capital budget for contribution of a statutory earnings reserve named "investment reserve".

The Company's Bylaws also allow for the distribution of interim dividends, as an advance payment of the mandatory dividend.

Interest on capital is calculated on equity accounts by applying the long-term interest rate (TLP) for the year. The payment is contingent on the existence of profits in the year before the deduction of interest on capital, or of retained earnings and earnings reserve.

27.4 Legal reserve

The legal reserve is recognized annually as an allocation of 5% of the Company's profit for the year, limited to 20% of the share capital. Its purpose is to preserve share capital. It can be used only to offset losses and for capital increase. When the Company reports a loss for the year, no additional legal reserve is recognized.

27.5 Treasury shares

Under the program for the buyback of shares issued by the Company, it repurchased 5,754,200 common shares for R\$ 45,460.

Details of the transactions carried out are presented below:

	Amount	Number of shares
Position at December 31, 2022	12,003	7,964,924
Transfers to beneficiaries of restricted share plans	(110)	(73,392)
Position at December 31, 2023	11,893	7,891,532
Repurchase of shares	45,460	5,754,200
Position at June 30, 2024	57,353	13,645,732

27.6 Investment reserve

The investment reserve is intended to preserve funds to finance the expansion of the activities of the Company and/or its subsidiaries and associates, including through subscriptions of capital increases or creation of new enterprises, to which up to 100% of the profit for the year remaining after the legal and statutory deductions may be allocated though the balance cannot exceed 80% of the Company subscribed capital.



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28. Insurance coverage

The Vamos Group has insurance coverage in amounts deemed sufficient by the Company to cover potential risks of its assets and/or liabilities related to transport of third-party cargo or assets. As to the vehicle fleet, most part is self-insured in view of the cost-benefit ratio of the premium.

Complete information on the insurance coverage is presented in Note 27 to the parent company and consolidated annual financial statements for the year ended December 31, 2023, issued on March 18, 2024.

29. Net revenue from sale, lease, rendering of services and sale of decommissioned assets used in services rendered

a) Revenue flows

The Vamos Group generates revenue mainly from the sale of new and used vehicles, parts, lease and rendering of services and sale of decommissioned assets.

	Parent company		Consolidated	
	06/30/2024	06/30/2023	06/30/2024	06/30/2023
Revenue from lease and rendering of services	1,746,442	1,198,632	1,668,203	1,412,250
Revenue from sale of vehicles and accessories	-	-	1,558,441	1,352,674
Revenue from sales of decommissioned assets	348,273	408,955	382,722	386,308
Total net revenue	2,094,715	1,607,587	3,609,366	3,151,232

Breakdown of consolidated revenue from sales of decommissioned assets to third parties and related parties:

	Consolidated		
	06/30/2024	06/30/2023	%
Revenue from sales of decommissioned assets to third parties	382,312	257,363	48.5%
Revenue from sales to related parties of the Vamos Group (see Note 21.1)	410	128,945	-99.7%
Revenue from sales of decommissioned assets	382,722	386,308	-1%

The reconciliation between the gross revenues and the net revenue presented in the statement of income is shown below:

	Parent company		Consolidated	
	06/30/2024	06/30/2023	06/30/2024	06/30/2023
Gross revenue	2,333,128	1,780,403	4,080,996	3,590,992
Less:				
Taxes on sales	(177,115)	(121,399)	(353,236)	(285,341)
Returns, discounts and rebates	(61,298)	(51,417)	(118,394)	(154,419)
Total net revenue	2,094,715	1,607,587	3,609,366	3,151,232

Taxes levied on sales consist primarily of ICMS (rates ranging from 7% to 19%), municipal tax on services (rates ranging from 2% to 5%), PIS (rates are either 0.65% or 1.65%) and COFINS (rates are either 3% or 7.65%).

b) Analysis of revenue from contracts with customers by segment

An analysis of the revenue from contracts with customers of the main business lines and the timing of revenue recognition is presented below, including a reconciliation of the analytical composition of revenue with the Vamos Group's reportable segments.

	Parent company	
	Lease of trucks, machinery and equipment	
	06/30/2024	06/30/2023
Main products and services		
Revenue from lease	1,746,442	1,198,632
Revenue from sales of decommissioned assets	348,273	408,955
Total net revenue	2,094,715	1,607,587
Timing of revenue recognition		
Products transferred at a specific point in time	348,273	408,955
Products and services transferred over time	1,746,442	1,198,632
Total net revenue	2,094,715	1,607,587



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	Consolidated									
	Truck, machinery and equipment dealerships		Lease of trucks, machinery and equipment		Customization of trucks		Eliminations		Total	
	06/30/2024	06/30/2023	06/30/2024	06/30/2023	06/30/2024	06/30/2023	06/30/2024	06/30/2023	06/30/2024	06/30/2023
Main products and services										
Revenue from leasing (a)	-	-	1,749,488	1,237,508	-	-	(7,422)	(4,160)	1,742,066	1,233,348
Revenue from services rendered (b)	96,109	43,823	569	989	239,568	209,986	(73,719)	(75,896)	262,527	178,902
Revenue from sale of decommissioned assets (b)	-	-	348,681	416,310	-	-	33,642	(30,003)	382,323	386,308
Revenue from sale of parts and accessories (b)	210,136	191,901	-	-	-	-	(11,972)	(3,197)	198,164	188,704
Revenue from sale of new vehicles (b)	1,016,223	1,112,403	-	-	-	-	(35,214)	(17,623)	981,009	1,094,780
Revenue from sale of used vehicles (b)	94,925	112,011	-	-	-	-	(51,648)	(42,820)	43,277	69,190
Total net revenue	1,417,393	1,460,138	2,098,738	1,654,807	239,568	209,986	(146,333)	(173,699)	3,609,366	3,151,232
Timing of revenue recognition										
Products transferred at a specific point in time	1,321,284	1,416,315	348,681	416,310	-	-	(65,192)	(93,643)	1,604,773	1,738,982
Products and services transferred over time	96,109	43,823	1,750,057	1,238,497	239,568	209,986	(81,141)	(80,056)	2,004,593	1,412,250
Total net revenue	1,417,393	1,460,138	2,098,738	1,654,807	239,568	209,986	(146,333)	(173,699)	3,609,366	3,151,232

(a) Revenue recognition in accordance with CPC 06 (R2) / IFRS 16 - Leases.

(b) Revenue recognition in accordance with CPC 47 (R2) / IFRS 15 - Revenue from Contracts with Customers.



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30. Expenses by nature

The Vamos Group's statement of income is presented by function. Expenses by nature are as follows:

	Parent company		Consolidated	
	06/30/2024	06/30/2023	06/30/2024	06/30/2023
Cost of sales of new vehicles	-	-	(1,004,140)	(986,113)
Cost of sales of used vehicles	-	-	(24,026)	(52,917)
Fleet costs and expenses	(46,807)	(29,883)	(60,703)	(42,778)
Cost of sales of decommissioned assets	(269,218)	(330,954)	(295,105)	(290,929)
Cost of sales of parts	-	-	(179,376)	(158,385)
Personnel	(83,104)	(70,281)	(242,314)	(225,547)
Depreciation and amortization	(328,462)	(228,666)	(374,602)	(259,111)
Parts, tires and maintenance	(78,852)	(57,762)	(82,559)	(75,155)
Fuels and lubricants	(6,674)	(5,730)	(14,944)	(12,076)
(Provision) reversal of provision for judicial and administrative litigation	(310)	(539)	273	(543)
Advertising and publicity	(2,800)	(1,864)	(5,104)	(3,462)
Services provided by third parties	(49,366)	(28,721)	(79,652)	(50,058)
Expected credit losses of trade receivables	(128,897)	(30,120)	(135,316)	(31,447)
Impairment of inventories ⁽ⁱ⁾	-	-	(14,591)	-
Impairment of property and equipment ⁽ⁱ⁾	-	-	(1,040)	-
Impairment of non-current assets held for sale ⁽ⁱ⁾	(3,668)	-	(3,668)	-
Reversal of (expense with) provision for impairment of inventories	(616)	-	(4,592)	(4,739)
Electric power	(141)	(141)	(3,489)	(2,162)
Communication	(846)	(469)	(6,063)	(4,785)
Travel, meals and accommodation	(4,325)	(3,333)	(10,495)	(7,718)
Lease of properties	(820)	(1,891)	(373)	(1,869)
Lease of vehicles, machinery and equipment	(2,337)	(1,790)	(5,892)	(4,846)
Write-off of other property and equipment	-	(2,467)	8,079	(63,183)
Tax expenses	(2,649)	(1,176)	(6,835)	(7,700)
Recovery of PIS and COFINS ⁽ⁱ⁾	170,243	131,213	207,641	167,136
Out-of-period tax credits	-	-	(190)	-
Expenses on direct sales (freight and commission)	(1,367)	(1,205)	(13,563)	(10,876)
Trade fairs, congresses, symposiums and courses	(455)	(952)	(4,471)	(1,001)
Other operating income (expenses), net	4,886	(3,314)	(29,258)	44,302
	(836,585)	(670,045)	(2,386,365)	(2,085,962)
Cost of sales, leases and rendering of services	(359,414)	(224,648)	(1,651,353)	(1,505,827)
Cost of sale of decommissioned assets	(269,218)	(330,954)	(295,105)	(290,929)
Selling expenses	(38,065)	(30,383)	(126,636)	(120,208)
Administrative expenses	(40,249)	(52,689)	(173,673)	(152,697)
Expected credit losses of trade receivables	(128,897)	(30,120)	(135,316)	(31,447)
Other operating income (expenses), net	742	(1,251)	(4,282)	15,146
	(836,585)	(670,045)	(2,386,365)	(2,085,962)

(i) Amounts related to the impacts of the floods in Rio Grande do Sul, for further details see Note 1.2.

(ii) PIS and COFINS credits on purchase of inputs and depreciation charges as credits reducing cost of sales and services, in order to better reflect the nature of the respective credits and expenses.



Vamos Locação de Caminhões, Máquinas e Equipamentos S.A.
Notes to the quarterly information for the period ended June 30, 2024
In thousands of Brazilian Reals, unless otherwise stated

31. Finance result

	Parent company		Consolidated	
	06/30/2024	06/30/2023	06/30/2024	06/30/2023
Finance income				
Financial investments	100,720	69,308	105,759	80,150
Discounts obtained	1,123	623	3,002	2,807
Interest received	2,132	5,499	4,894	12,238
Interest on sale of subsidiaries	16,077	17,569	-	-
Monetary variation gain	4,334	3,552	10,344	14,251
Other finance income	206	39	495	395
Taxes on finance income	(6,023)	(4,590)	(8,039)	(5,594)
Total finance income	118,569	92,000	116,455	104,247
Finance costs				
Debt service costs				
Interest on loans, borrowings and debentures	(723,315)	(589,490)	(734,837)	(598,550)
Exchange gains/losses on loans	(68,160)	35,930	(109,056)	57,491
Interest on supplier financing	-	-	-	(2,358)
Gain (losses) on derivative transactions (hedge)	31,972	(126,920)	67,688	(159,941)
(-) Other expenses related to debt service	(1,298)	(2,603)	(1,298)	(2,702)
Total debt service costs	(760,801)	(683,083)	(777,503)	(706,060)
Interest on assignment of credit rights	(94,809)	(110,781)	(94,809)	(111,535)
Interest on assignment of trade receivables	(6,165)	-	(6,165)	-
Charges on right-of-use leases	(2,901)	(1,689)	(11,148)	(6,310)
Interest on acquisition of companies	(2,149)	(2,988)	(12,423)	(9,492)
Interest on forward purchase of shares	(2,764)	-	(2,764)	-
Interest payable	(126)	(82)	(4,154)	(990)
Bank expenses	(81)	(1,316)	(2,102)	(3,771)
Discounts granted	(597)	(491)	(5,545)	(2,437)
Other finance costs	(92)	(1,069)	(2,550)	(10,928)
Total finance costs	(870,485)	(801,499)	(919,163)	(851,523)
Net finance result	(751,916)	(709,499)	(802,708)	(747,276)

32. Operating leases

32.1 Group as a lessor

The Vamos Group has lease agreements for vehicles, machinery and equipment classified as operating leases, maturing through 2034. These agreements usually have terms from one to ten years, with the most common term being five years. The leases are inflation indexed to reflect the market values.

The following table presents an analysis of the maturities of lease payments, showing payments referring to assets already implemented that generate revenue to the Company:

Up to 1 year	1 to 2 years	2 to 3 years	3 to 4 years	4 to 5 years	More than 5 years	Total
3,970,946	3,525,983	2,819,049	2,001,106	1,116,295	670,372	14,103,751

33. Earnings per share

The calculation of basic and diluted earnings per share was based on the profit attributable to the holders of common shares and on the weighted average number of common shares outstanding.

a) Basic earnings per share

	06/30/2024	06/30/2023
Numerator:		
Profit for the period	323,863	275,727
Denominator:		
Weighted average number of common shares outstanding (e.g., treasury)	1,092,814,838	1,017,433,046
Basic earnings per share - R\$	0.2964	0.2710

Weighted average number of common shares

Weighted average number of common shares outstanding		
Weighted average number of common shares issued	1,104,324,569	1,025,397,970
Weighted average number of treasury shares	(11,509,731)	(7,964,924)
Weighted average number of common shares outstanding	1,092,814,838	1,017,433,046



Vamos Locação de Caminhões, Máquinas e Equipamentos S.A.

Notes to the quarterly information for the period ended June 30, 2024

In thousands of Brazilian Reais, unless otherwise stated

b) Diluted earnings per share

	06/30/2024	06/30/2023
Numerator:		
Profit for the period	323,863	275,727
Denominator:		
Weighted average number of common shares outstanding (e.g., treasury)	1,093,368,448	1,017,588,214
Diluted earnings per share - R\$	0.2962	0.2710

Weighted average number of common shares

	06/30/2024	06/30/2024
Weighted average number of common shares issued	1,104,324,569	1,025,397,970
Weighted average number of treasury shares	(11,509,731)	(7,964,924)
Weighted average of shares with dilutive potential	553,610	155,168
Weighted average of common shares with circulation potential	1,093,368,448	1,017,588,214

34. Supplemental statement of cash flows information

The statements of cash flows under the indirect method are prepared and presented in accordance with the accounting pronouncement CPC 03 (R2) / IAS 7 – Statement of Cash Flows.

The Vamos Group made acquisitions of vehicles, machinery and equipment for expansion of its fleet, partly through noncash transactions because they are financed, or transferred through mergers. These acquisitions were as follows:

	Parent company		Consolidated	
	06/30/2024	06/30/2023	06/30/2024	06/30/2023
Reconciliations between additions to property and equipment and additions to cash flows:				
Total additions to property and equipment	2,806,310	1,202,710	2,875,594	1,306,753
Additions without cash disbursement:				
Additions financed by FINAME and CDC for the acquisition of property and equipment	(741,679)	(583,938)	(741,679)	(583,938)
Additions to right-of-use leases	(4,987)	(15,253)	(35,553)	(49,357)
Total	2,059,644	603,519	2,098,362	673,458
Statements of cash flows				
Property and equipment for leasing	2,057,490	595,701	2,057,490	635,206
Property and equipment for investment	2,154	7,818	41,912	38,252
Impairment of property and equipment	-	-	(1,040)	-
Total	2,059,644	603,519	2,098,362	673,458

35. Events after the reporting period

Issue of debentures

On July 11, 2024, the Company registered with the Brazilian Exchange Commission (CVM) the 11th issue of simple, non-convertible, unsecured debentures, in a single series ("Debentures"), for public distribution following the automatic registration process ("Offer"), exclusively to professional investors, in accordance with CVM Resolution 160, of July 13, 2022. The proceeds will be used for general corporate purposes, including but not limited to working capital, cash management and strengthening of the Company's liquidity.

The terms and conditions of the Offer are summarized as follows:

Series	Quantity	Nominal value	Total amount	Term	Rate	Amortization
Single	1,050	1,000	1,050,000	5 years	DI + 2.35% p.a.	Annual (4 th and 5 th year)

* * * * *

OPERATING RESULTS DRIVEN BY GOOD RENTAL PERFORMANCE, IMPACTED BY NON-RECURRING ITEMS

In this quarter, our results were affected by two extraordinary / non-recurring items:

- (i) expenses with impairment of assets related to the losses resulting from the climatic effects that recently occurred in Rio Grande do Sul, which amounted to R\$ 19.3 million (R\$ 15.6 million to dealerships and R\$ R\$3.7 million to rental), related to the loss of parts inventory and damage to new and used vehicles that were in the yard of our stores to be sold;
- (ii) recognition of an extraordinary impairment value of our accounts receivable balance (bad debts) in the amount of R\$78.6 million. This effect occurred due to the worsening of the financial conditions of certain clients, mainly related to the agribusiness transport sector (grains in the Midwest), many of which entered into judicial recovery and which, therefore, we started to consider, in this quarter, remote the chances of recovering these credits.

In the table below, we show the impact of these effects on the main lines of results by business segment, with the actual results and the adjusted view (excluding these extraordinary / non-recurring effects).

	Adjusted	Effects	Actual
CONSOLIDATED (In R\$ Million)			
Net Revenue	1,883.3	-	1,883.3
EBIT	680.0	(97.9)	582.1
EBITDA	875.7	(97.9)	777.8
INCOME TAX	(66.9)	33.3	(33.7)
Net Profit	205.5	(64.6)	140.8
RENTAL			
Net Revenue	1,097.2		1,097.2
EBIT	677.8	(82.3)	595.5
EBITDA	850.6	(82.3)	768.3
DEALERSHIPS			
Net Revenue	693.5		693.5
EBIT	(5.4)	(15.6)	(21.0)
EBITDA	10.5	(15.6)	(5.1)

We will present information from 2Q24 and 1H24 throughout this material with the numbers in the Adjusted view, through better comparability.



RENOVANDO
FROTAS.
INOVANDO
NEGÓCIOS.

CONTINUOUS RENTAL GROWTH CONTRIBUTES TO THE CONSISTENCY OF CONSOLIDATED RESULTS FOR THE QUARTER

HIGHLIGHTS

Rental

- 📍 **Net revenue of R\$1,097.2 million** in 2Q24, **up 41.9%** vs. 2Q23;
- 📍 **Net revenue from services of R\$914.2 million**, **up 40.7%** vs. 2Q23;
- 📍 In **used assets** sales, **net revenue amounted to R\$183.0 million in 2Q24**, representing a **growth of 48.0%** over to 2Q23 (excluding **non-recurring** sales to related parties in that quarter), with an asset sales **gross margin of 23.7%**;
- 📍 **Adjusted EBIT of R\$678.0 million**, **up 36.5%** vs. 2Q23;
- 📍 **Adjusted EBITDA amounted to R\$850.8 million**, **up 36.7%** vs. 2Q23;
- 📍 **Contracted CAPEX of R\$ 1,271 billion** in 2Q24, in line with that contracted in 2Q23;
- 📍 **Deployed CAPEX of R\$ 1,160 billion** in 1Q24, **10.6% higher** than the deployment volume in 2Q23;
- 📍 Launch of a new used product for rentals or sales: **Sempre Novo**.

Dealerships

- 📍 **Net revenue** amounted to **R\$693.5 million in 2Q24**, **8.0% higher than in 2Q23**;
- 📍 **Adjusted EBITDA** amounted to **R\$10.5 million** in 2Q24;
- 📍 Truck and construction machinery dealers (yellow line) **in line with the normalized scenario**. At agricultural dealerships, the focus is on reducing inventories, cutting costs and headcount and improving working capital, given the sharp decline in sales in the sector.

Consolidated

- 📍 Consolidated net revenue of **R\$1.883 billion** in 2Q24, **28.2% higher** than in 2Q23;
- 📍 Adjusted EBIT reached **R\$680.0 million** in the quarter, **up 29.0%** vs. 2Q23;
- 📍 Adjusted EBITDA of **R\$875.7 million**, **up 31.6%** vs. 2Q23;
- 📍 Consolidated Adjusted Net Income of **R\$205.5 million** in 2Q24, **92.7% higher** than that recorded in 2Q23;
- 📍 Leverage of **3.39x net debt/EBITDA**¹
- 📍 Operational growth with profitability gains:
 - LTM 2Q24 ROIC of **14.7%**.²
 - LTM 2Q24 ROE of **15.6%**.

(R\$ million)	2Q24	2Q23	Var. (%)	1H24	1H23	Var. (%)
Net revenue	1,883.3	1,468.9	28.2%	3,609.4	3,151.2	14.5%
Rental	1,097.2	773.4	41.9%	2,076.5	1,578.9	31.5%
Net Revenue from services	914.2	649.8	40.7%	1,743.3	1,234.3	41.2%
Net Revenue from Asset Sales	183.0	123.7	48.0%	333.3	344.6	-3.3%
Dealerships	693.5	642.4	8.0%	1,364.3	1,437.2	-5.1%
Industrial	92.5	53.1	74.1%	168.5	135.1	24.7%
Adjusted EBIT	680.0	523.6	29.9%	1,320.9	1,065.3	24.0%
Rental	678.0	496.6	36.5%	1,313.2	955.4	37.4%
Dealerships	-5.4	27.0	-	-2.0	108.4	-
Industrial	7.4	0.0	-	9.7	1.4	587.3%
Adjusted EBITDA	875.7	665.2	31.6%	1,695.5	1,324.4	28.0%
Rental	850.8	622.1	36.8%	1,644.0	1,186.3	38.6%
Dealerships	10.5	34.9	-69.8%	28.3	121.7	-76.7%
Industrial	14.4	8.3	74.4%	23.3	16.5	41.3%
Financial Results	-407.6	-409.6	-0.5%	-802.7	-747.3	7.4%
INCOME TAX	-66.9	-7.4	803.4%	-129.7	-42.3	206.9%
Adjusted Net Profit	205.5	106.6	92.8%	388.5	275.7	40.9%

Net Debt	10,689.2	8,972.7	19.1%	10,689.2	8,972.7	19.1%
Leverage	3.39x	3.52x	-0.13x	3.39x	3.52x	-0.13x

Operational Data						
Deployed CAPEX	1,160.0	1,048.4	10.6%	2,951.4	2,364.1	24.8%
Total fleet (# of assets)	50,384	45,279	11.3%	50,384	45,279	11.3%

ROIC	14.7%	18.6%	-3.9p.p.	14.7%	18.6%	-3.9p.p.
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¹ Includes the EBITDA of the last twelve months (for covenants purpose) and the debt of the acquired companies DHL Valtra and Tietê Veículos.

² Excludes the appropriation of the ICMS subsidy for the years prior to 2023 made in 4Q23. If we exclude the impact of the subsidy in 2Q23, 3Q23 and 4Q23, the LTM ROIC 1Q24 was 15.6%.

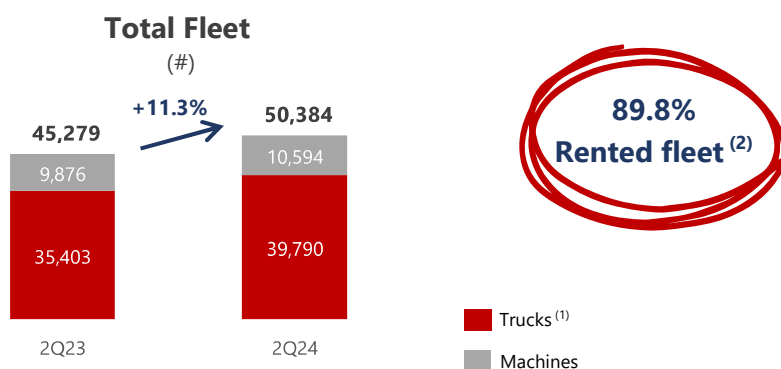


RENTAL

Operational Highlights

Total Fleet Evolution

We reached a total of 50,384 assets in the rental segment, representing a growth of 11.3% in the total rental fleet compared to the same quarter last year, of which 39,790 were trucks and equipment and 10,594 machines and equipment, representing a fleet mix of 79%/21%, respectively. Fleet growth during the period reflects purchases made to meet the needs of our customers.

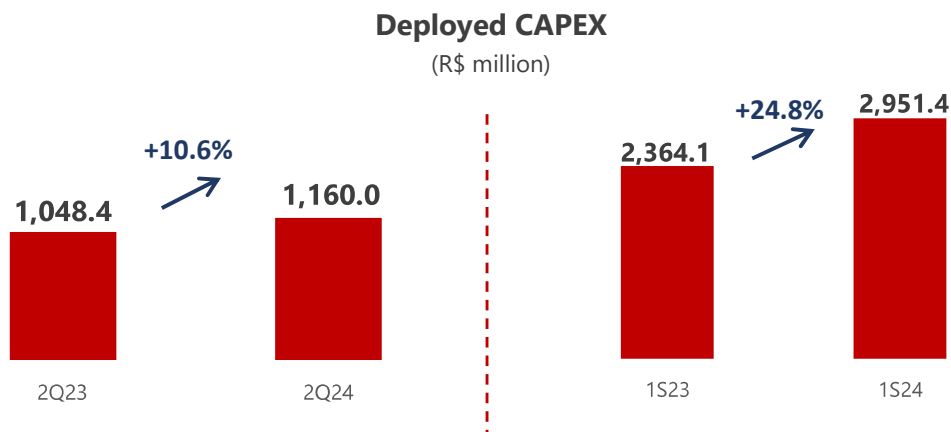


(1) Trucks include tractor-trucks, trucks, utility vehicles and buses.

(2) The rented fleet takes into account the assets already available to our customers and in the process of being deployed.

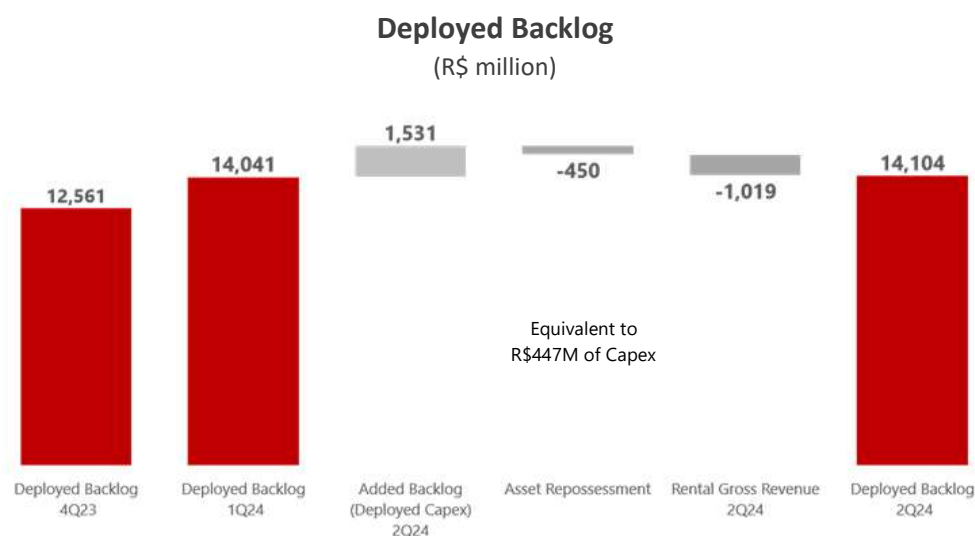
Deployed CAPEX

The volume of assets deployed for rental (capex) in 2Q24 amounted to R\$1.16 billion, an increase of 10.6% compared to 2Q23, indicating consistent dynamics in the demand for our assets. Of the volume deployed in 2Q24, approximately R\$70 million were used assets (returned and redeployed) and (ii) R\$1.090 billion were new assets. Cumulative deployment in the first six months of 2024 totaled R\$2.951 billion, 24.8% higher than in the same period of 2023.



Deployed Backlog (future rental income)

Beginning in 4Q23, we began reporting the composition of our backlog, which represents the sum of contracted rental revenues for the coming years based on the volume of CAPEX deployed, rather than based on contracted CAPEX. As we have noted in previous quarters, this change was intended to provide more assertive information about the future generation of revenue from contracts that have already been implemented and delivered to our customers. In 2Q24, our backlog amounted to R\$14.1 billion. Note 32 to this quarter's financial statements provides a detailed breakdown of the backlog.



Contracted Capex

Contracted CAPEX in 2Q24 amounted to R\$1.271 billion, demonstrating the positive dynamics of demand for our assets, and in line with our investment plan throughout 2024.

As shown in the table below, the average yield of the new contracts was 2.56%, and the average IRR spread was approximately 12 p.p. (ratio of average IRR and cost of debt after tax at the end of 2Q24).

New rental contracts - 2nd quarter 2024

Indicators (R\$ millions)	2Q24
Contracted Capex (Confirmed Orders) *	1,271.1
Monthly Turnover	32.5
Average Billing Term (months)	49.3

*Part of the contracted Capex has already been implemented in the period.



Launch of a new rental line: **Sempre Novo**



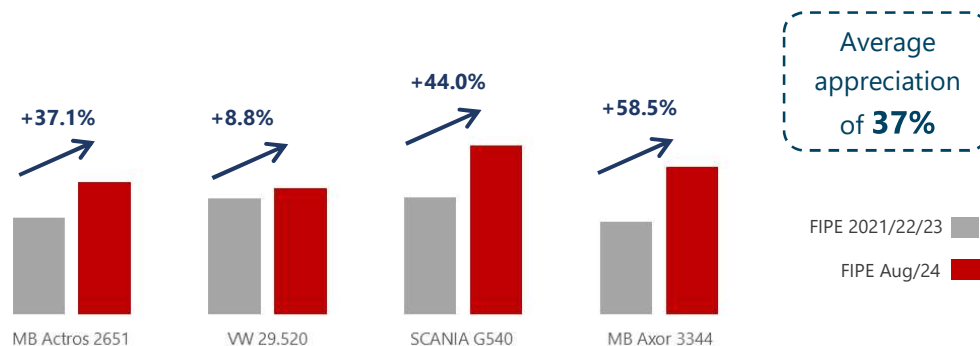
In line with our strategy and the Company's unique scale in the heavy vehicle rental segment, this quarter we anticipate the launch of Sempre Novo, the rental of used assets in an excellent state of maintenance and conservation, with a focus on customers who do not need a 0km truck. The assets allocated for this product will initially be the assets repossessed in recent quarters.

With the continued development of VAMOS, the expectation is that even 5-year-old assets, in good condition, will also be attractive to customers who will be able to rent used ones for another 2 or 3 years. This is already happening at the Company, and should become more representative, representing an important opportunity for new revenue through investments already made.

Advantages of the Sempre Novo assets



The comparison below shows the opportunity we have with the Sempre Novo assets, which have appreciated by an average of 37% in recent years.



Models from 2021 to 2023 together represent ~40% of the total

In terms of sales, we have our own active sales stores (VAMOS Seminovos) and our truck dealership stores, and we are expanding our sales coverage through partnerships in the market with sales agents who want to expand their mix of products available to customers, with increased revenues and low costs.

Rental Gross assets

In order to better understand the yield development of our rental asset base, the following table shows the gross rental assets that generated revenue during the quarter.

Statement of gross assets generating revenue

(R\$ million)	2Q23	3Q23	4Q23	1Q24	2Q24
Gross Fixed Assets Vehicles and Machines (Parent Company Statement)	13,142	13,274	13,947	15,350	16,105
% Fixed Assets without Contribution to Revenue in the Quarter*	21.6%	14.1%	11.6%	15.4%	14.5%
% Gross fixed assets for rental generating revenue	78.4%	85.9%	88.4%	84.6%	85.5%

* Includes new and used assets available for rental, assets under deployment and rented assets that did not generate revenue specifically in Q1.

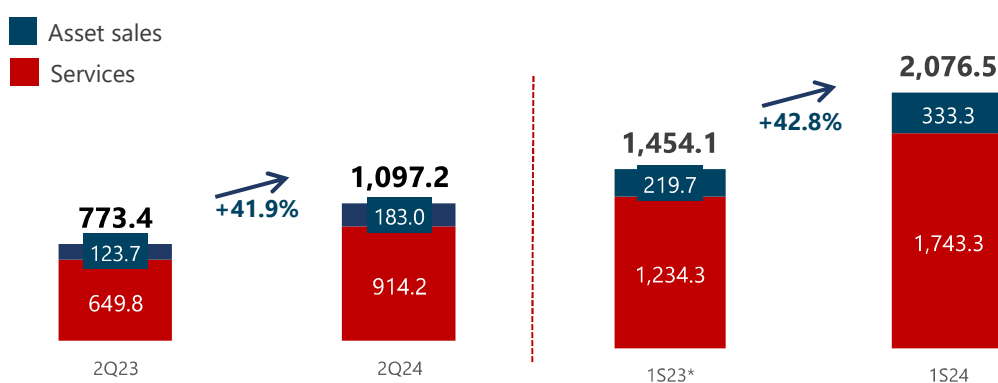
Financial Highlights

Net Rental Revenue

Net rental revenue amounted to R\$1.097 billion in 2Q24, an increase of 41.9% compared to the same quarter in 2023, driven by both net revenue from services (+40.7%) and net revenue from asset sales (+53.0%), indicating a consistent pace of growth in the rental segment and favorable conditions in the used assets market. In the first half of the year, net rental revenue increased by 42.8%, with an important contribution from net revenue from services, which amounted to R\$1.743 billion in 2024 (+41.2% vs. 1S23), and net revenue from asset sales, which amounted to R\$333.3 million (+51.7% vs. 1S23 - excluding the non-recurring transaction in 1Q23).

Net Rental Revenue

(R\$ million)

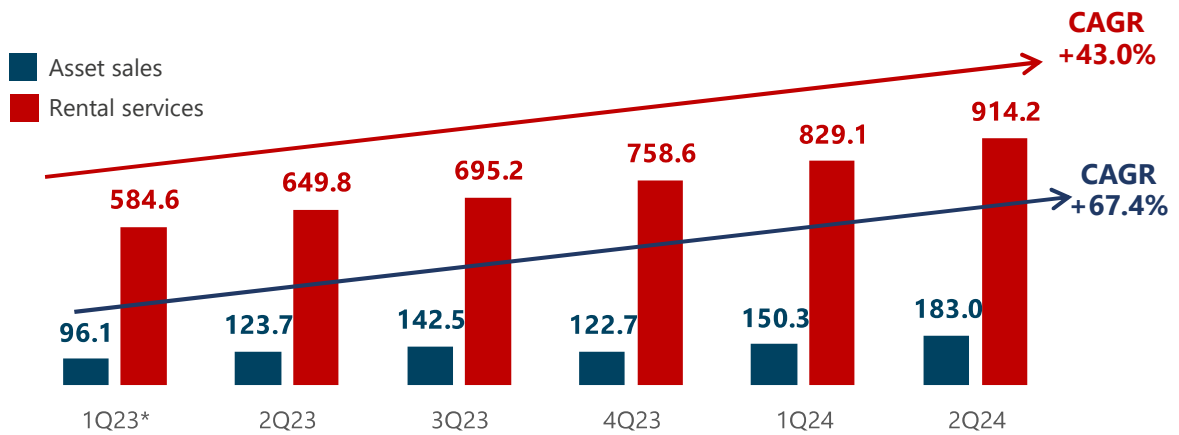


* Excludes non-recurring asset sales in 1Q23

The chart below shows the evolution of net revenue from rental services and asset sales over the last few quarters, demonstrating a predictable growth base for the company.

Net Rental Income by Quarter

(R\$ million)

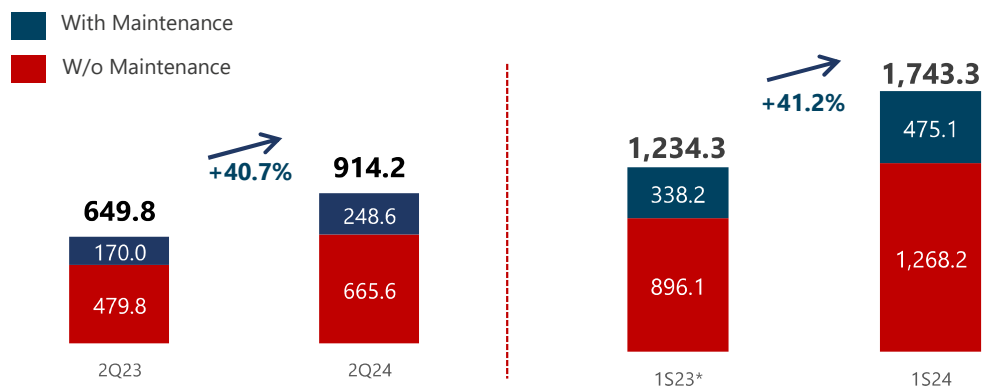


* Excludes non-recurring asset sales in 1Q23

In terms of Net Revenue from Services, the following shows the breakdown of results between contracts without maintenance and contracts with maintenance, which grew by 38.7% and 46.2%, respectively, in 2Q24. In the half-year view, the increase was 40.5% in contracts with maintenance and 41.5% in contracts without maintenance.

Net Revenue from Services

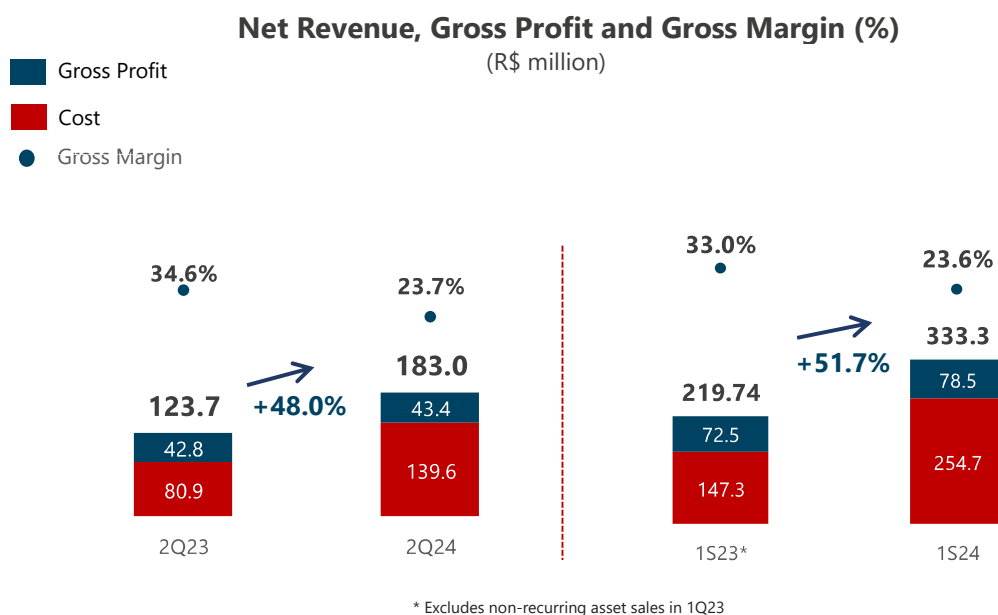
(R\$ million)





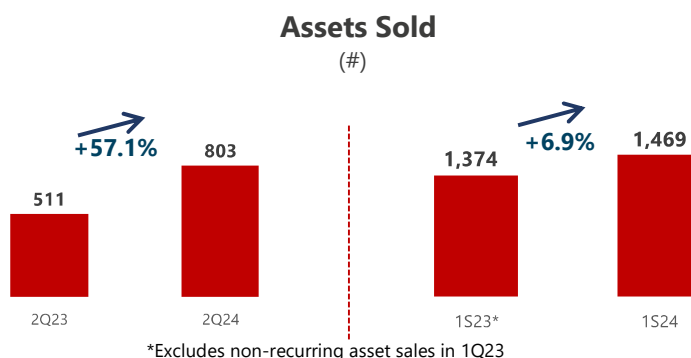
Net revenue from the sale of used rental assets

In 2Q24, net revenue from the sale of rental assets increased by 48.0% compared to the same period last year, with a gross margin of 23.7%, confirming the consistency of demand in the market for this type of assets, as well as our ability to purchase quality, highly liquid assets on favorable terms. In 1H23, net revenue from the sale of assets amounted to R\$333.3 million, a growth of 51.7% versus the same period last year (excluding non-recurring sales with related parties in that comparative period).



Volume of used asset sales

Total assets sold in the quarter amounted to 803 units, up 57.1% over the same period last year, reflecting the context of greater volume and diversity of assets available for sale, under favorable conditions. For the YTD period, sales volume increased by 6.9%.



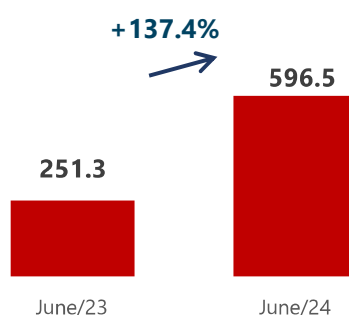


Inventory of used assets available for sale

The inventory of used assets reached R\$ 596.5 million in June 2024, a growth of 137.4% compared to the same period last year, reflecting the volume of the Company's assets available for sale.

As we mentioned earlier in this earnings release, we are expanding our sales reach through partnerships in the marketplace, with sales agents who want to broaden the mix of products available to customers, in addition to our used-vehicle stores and truck dealerships. The increase in inventories of used assets for sale is mainly due to an increase in the volume of returned assets, where used vehicles that were on rental have been put up for sale in our stores and with commercial partners.

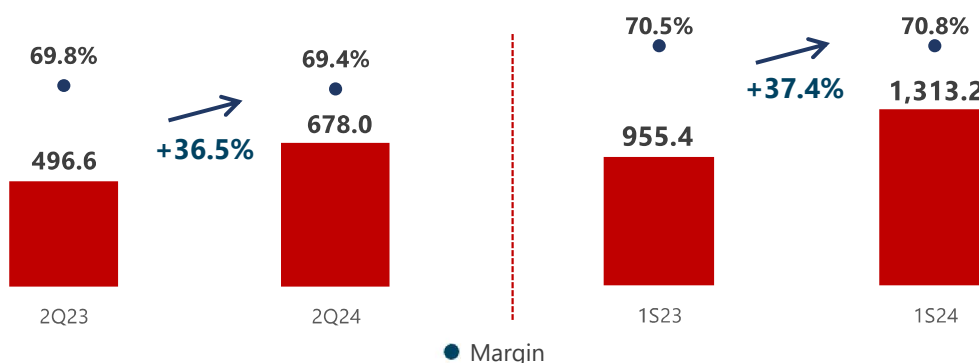
Inventory of Used Vehicles (for sale) (R\$ million)



Adjusted Rental EBIT

Adjusted Rental EBIT reached R\$678.0 million in 2Q24, an increase of 36.5% compared to 2Q23, demonstrating consistency in the segment's operational evolution. The cumulative figure for the first six months of 2024 was R\$1.313 billion, 37.4% higher than in the same period in 2023.

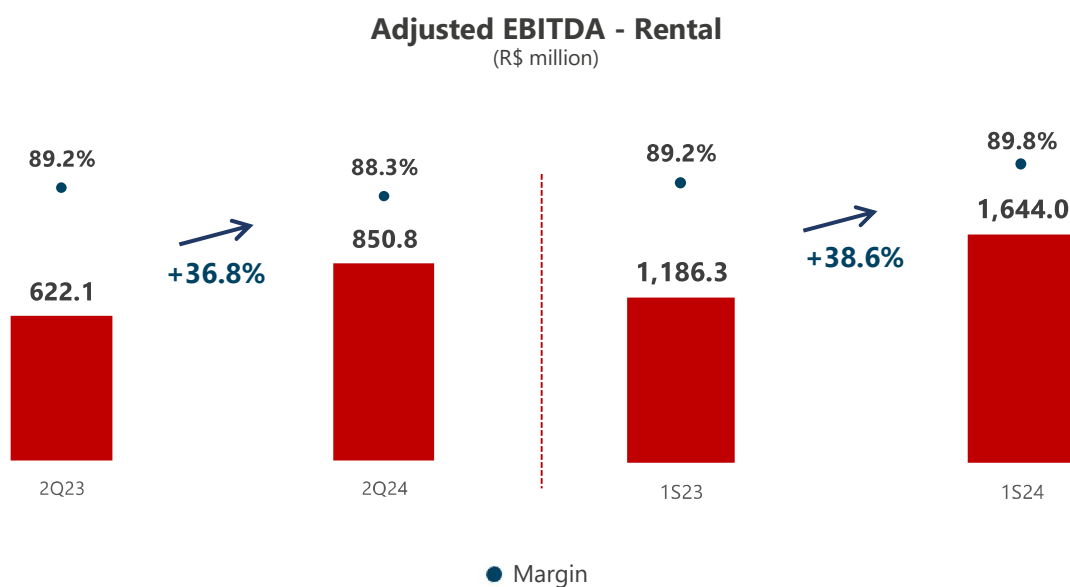
Adjusted EBIT - Rental (R\$ million)





Adjusted Rental EBITDA

Adjusted Rental EBITDA amounted to R\$850.8 million in 2Q24, 36.8% higher than in 2Q23, with a margin of 88.3% - a decrease of 0.9 p.p. explained by the higher impact of Bad Debts in the comparative period - excluding the extraordinary increase in Bad debts this quarter - as well as marginal costs related to returned assets. In the first half of the year, Adjusted Rental EBITDA increased by 38.6% compared to the same period last year, with a margin of 89.8%.

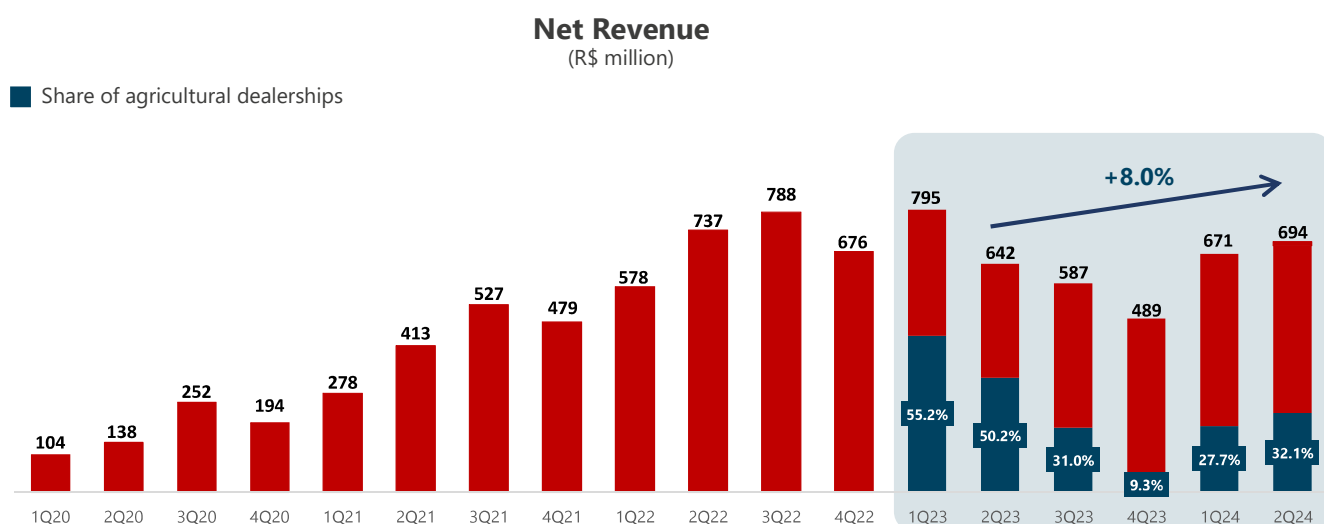


DEALERSHIPS

Net Revenue Dealerships

Net revenue for the quarter amounted to R\$ 693.5 million, an increase of 8.0% over the same period last year, especially in our truck and heavy equipment businesses, confirming the constant demand for these assets and the positive market outlook. In the first half of 2024, net revenue amounted to R\$1.364 billion, a decrease of 5.1% in the comparative period, due to the lower contribution from the results of dealerships related to agribusiness.

The following is a historical quarterly comparison of Dealerships' consolidated net revenues, showing the negative impact of the loss of share of the tractor and agricultural equipment dealerships, especially those located in the Midwest, which started mainly in 3Q23.



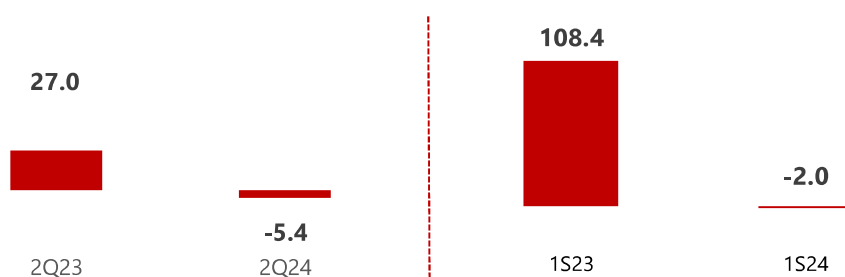
Our consolidated results for the segment were unsatisfactory, mainly due to the poor performance of the agricultural dealerships and require a focus on cost cutting and a return to profitability. Throughout the quarter, we took steps to reduce expenses and headcount at our agricultural dealerships, the impact of which should begin to be felt in the next quarter, in addition to the reduction, albeit still modest, in agricultural machines inventories that occurred in 2Q24, reinforcing our commitment to normalize working capital.



Adjusted EBIT Dealerships

Dealerships' Adjusted operating profit (EBIT) was negative by R\$5.4 million in 2Q24, mainly reflecting the temporary effect of the weaker agro-related results of the dealerships in the periods.

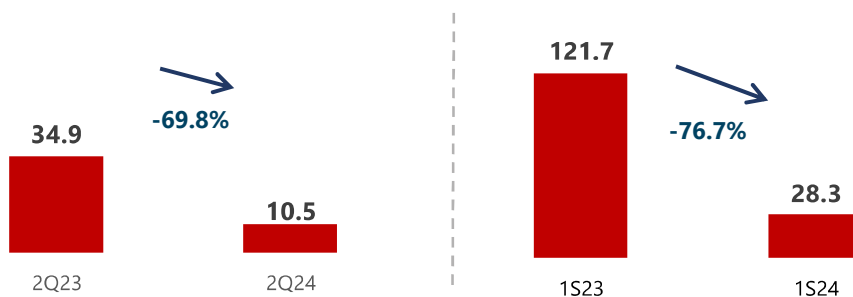
Adjusted EBIT - Dealerships (R\$ million)



Adjusted EBITDA Dealerships

Dealerships Adjusted EBITDA amounted to R\$10.5 million in 2Q24, down 69.8% vs. 2Q23, impacted for the same reasons as EBIT.

Adjusted EBITDA - Dealerships (R\$ million)



INDUSTRIAL (BMB + TRUCKVAN)

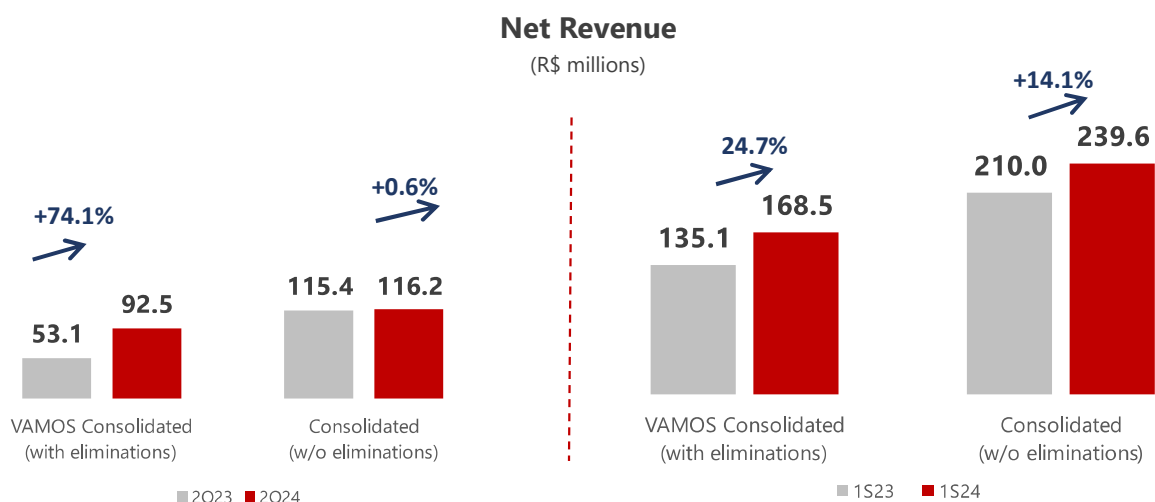
The results shown below reflect the performance of the segment, with eliminations for consolidation purposes - the same format as disclosed in previous quarters.

Considering that in the industrial segment includes sales made to Vamos Locação - which are eliminated - we will add comments on the individual performance (without eliminations) for a correct understanding of the result Evolution

Industrial net revenue

In 2Q24, the Industrial segment (Customization and Industrialization) achieved consolidated net revenue of R\$ 92.5 million, 74.1% higher than in 2Q23. For the first half of the year, the segment's net revenue was R\$168.5 million, a growth of 24.7% compared to the same period last year.

Looking at the individual performance of the acquired companies, net revenues in 2Q24 amounted to R\$ 116.2 million In 1H24, accumulated net revenue was R\$239.6 million, 14.1% higher than in 1H23. The better result in the YTD period reflects a favorable dynamic for the segment.

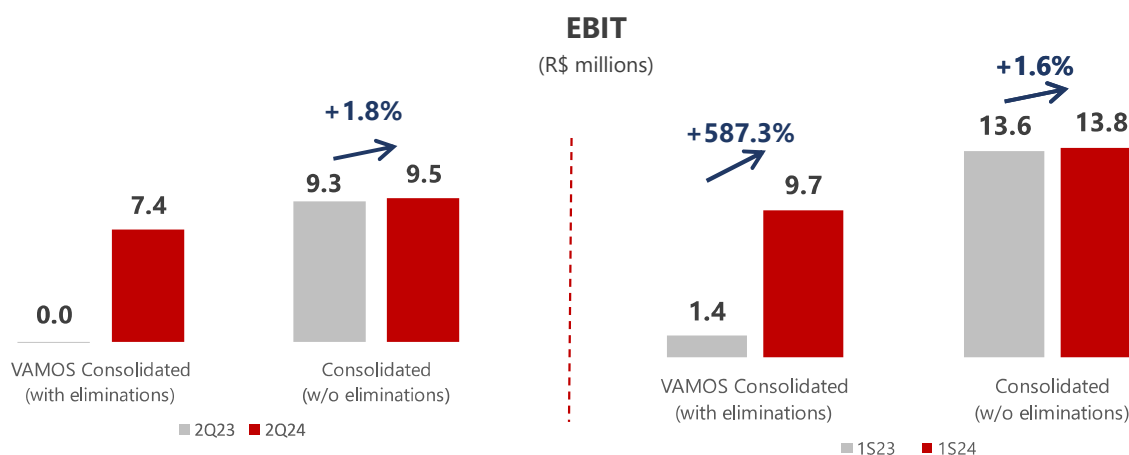




Industrial EBIT

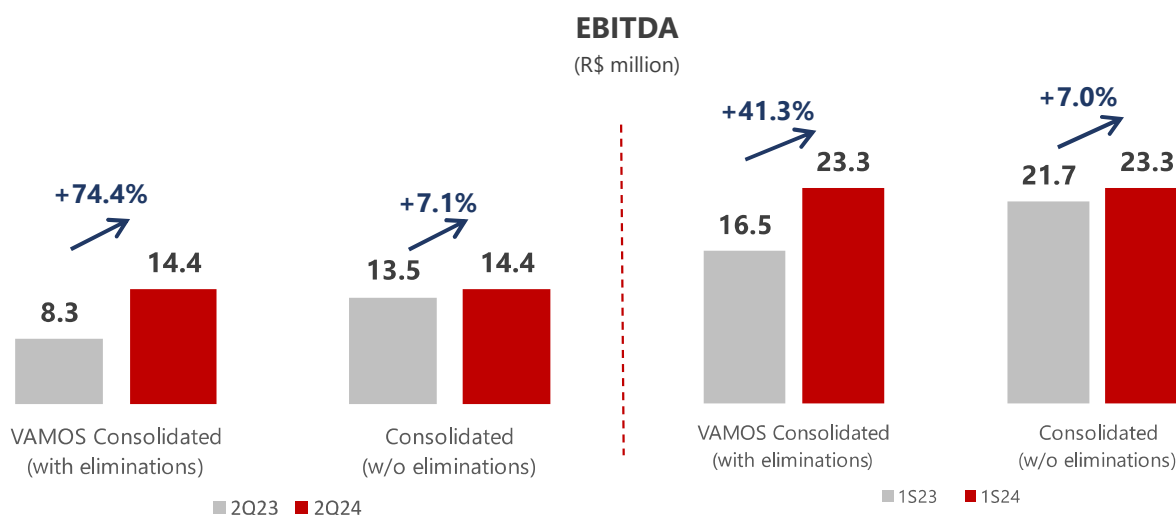
The Industrial segment recorded an operating profit (EBIT) of R\$7.4 million in 2Q24. In the first half of the year, EBIT amounted to R\$9.7 million, an increase of 587.3% over the same period last year.

If we consider the individual performance of the acquired companies, EBIT in 2Q24 amounted to R\$ 9.5 million In 1H24, YTD EBIT was R\$13.8 million, in line with 1H23.



Industrial EBITDA

EBITDA in the Industrial segment reached R\$ 14.4 million in 2Q24, an increase of 74.4% vs. 2Q23. The YTD total for 2024 was R\$ 23.3 million, 41.3% higher than in 2023.

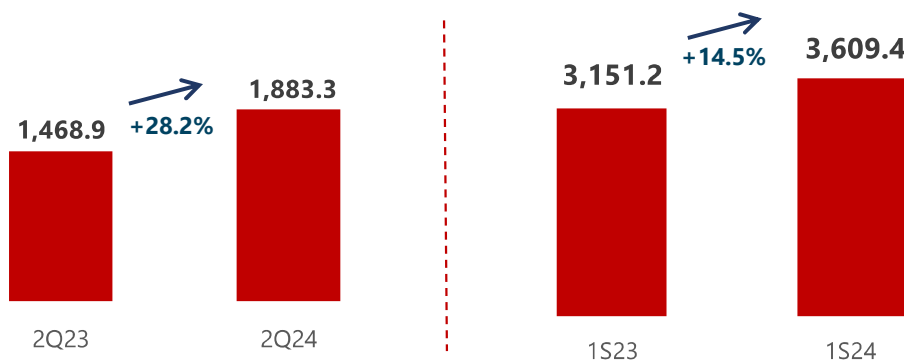


VAMOS | Consolidated Results

Consolidated Net Revenue

VAMOS' consolidated net revenue in 2Q24 was R\$1.883 billion, an increase of 28.2% when compared to 2Q23, with the highlight being the consistent growth of the rental segment, which grew 41.9% in the quarter, reaching R\$1.1 billion. The dealerships and Industrial segment amounted to net revenue of R\$786.0 million in the quarter, with an important contribution coming from the truck and heavy machines dealerships, but still with a weak performance in the agricultural dealerships segment.

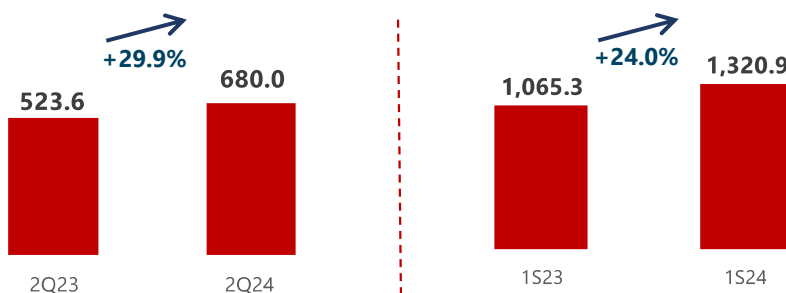
Net Revenue - Consolidated (R\$ million)



Consolidated Adjusted EBIT

Consolidated Adjusted EBIT amounted to R\$ 679.9 million in 2Q24, an increase of 29.8% over 2Q23, reflecting, as shown in the chart below, the strong growth of 36.5% in the rental segment. On a six-month comparison, YTD Adjusted EBIT amounted to R\$ 1,320 million, 24.0% higher than the same period of the previous year and representing 99.4% of Rental EBIT.

Adjusted EBIT - Consolidated (R\$ million)



The table below shows the evolution of the Adjusted EBIT margin by segment, highlighting the important contribution of the Rental segment during the period.

Adjusted EBIT Margin (%)	2Q24	2Q23	Var %	1S24	1S23	Var %
VAMOS	36.1%	35.6%	+0.4 p.p.	36.6%	33.8%	+2.8 p. p
Rental ⁽¹⁾	69.4%	69.8%	-0.5 p. p	70.8%	69.3%	1.5 p. p
Asset Sales ⁽²⁾	23.7%	34.6%	-10.9 p. p	23.6%	27.6%	-4.0 p. p
Dealerships	-0.8%	4.2%	-5.0 p. p	-0.1%	1.9%	-2.1 p. p
Industrial	8.0%	0.0%	8.1 p.p.	5.8%	1.4%	4.4 p. p

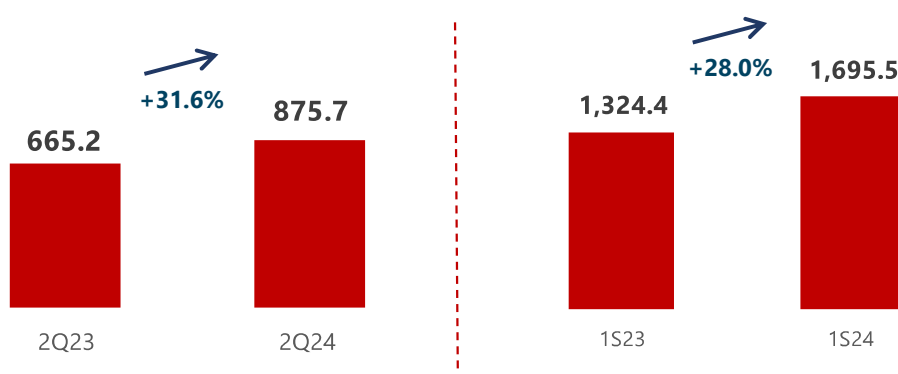
(1) Margin calculated by considering Adjusted EBIT from services/Net revenue from services

(2) Margin calculated taking into account: (Net Revenue from the Sale of Rental Assets - Cost of Sale of Rental Assets) / Net Revenue from the Sale of Rental Assets

Consolidated Adjusted EBITDA

In 2Q24, consolidated Adjusted EBITDA amounted to R\$875.7 million, a growth of 31.2% over 2Q23. This result was mainly driven by the operational evolution of the rental segment - the company's main EBITDA generator, accounting for 97.5% of VAMOS' total operating result in 2Q24. YTD 1S24, Adjusted EBITDA reached R\$1.695 billion, up 28.0% vs. 1S23, with a 97.1% share of the rental segment.

Adjusted EBITDA - Consolidated (R\$ million)



EBITDA Margin Adjusted (%)	2Q24	2Q23	Var %	1H24	1H23	Var %
VAMOS	46.5%	45.3%	+1.2 p. p	47.0%	42.0%	+5.0 p. p
Rental ⁽¹⁾	88.3%	89.2%	-0.9 p. p	89.8%	88.5%	1.3 p. p
Asset Sales ⁽²⁾	23.7%	34.6%	-10.9 p. p	23.6%	27.6%	-4.0 p. p
Dealerships	1.5%	5.4%	-3.9 p. p	2.1%	8.5%	-6.4 p. p
Industrial	15.6%	15.6%	0.0 p.p.	13.8%	12.2%	1.6 p. p

(1) Margin calculated by considering Adjusted EBITDA from services/Net revenue from services

(2) Margin calculated taking into account: (Net Revenue from the Sale of Rental Assets - Cost of Sale of Rental Assets) / Net Revenue from the Sale of Rental Assets

The following table shows the reconciliation of the Company's Consolidated EBITDA, from the figures reported in the quarterly information (ITR) to the figures adjusted for the extraordinary/non-recurring impacts that occurred in the quarter:

Adjusted Net Income and EBITDA Reconciliation (R\$ million)	2Q24	2Q23	Var %	1H24	1H23	Var %
Adjusted Net Profit	205.5	106.6	92.7%	388.5	275.7	40.9%
<i>Net margin (net profit/net revenue)</i>	10.9%	7.3%	3.7 p.p.	10.8%	8.7%	2.0 p.p.
(+) Income Tax and Social Contribution	67.0	7.4	803.4%	129.7	42.3	206.9%
(+) Net Financial Result	407.6	409.6	-0.5%	802.7	747.3	7.4%
(-) Depreciation and Amortization	195.7	141.6	38.2%	374.6	259.1	44.6%
Adjusted EBITDA	875.7	665.2	31.6%	1,695.5	1,324.4	28.0%
(-) Climate effects Rio Grande do Sul	19.3	-	-	19.3	-	-
(-) Increase in Provision for Bad Debts	78.6	-	-	78.6	-	-
Accounting EBITDA	777.8	665.2	16.9%	1,597.6	1,324.4	20.6%

Indebtedness and leverage

As of June 30, 2024, net debt was R\$10.7 billion with leverage of 3.39x(net debt/EBITDA) for the purposes of our covenants.

(R\$ million)	2Q24	2Q23	Var %
Gross Debt	12,787.4	10,334.5	23.7%
Gross Debt - Short Term	1,647.4	675.2	144.0%
Gross Debt - Long Term	11,356.2	9,731.8	16.7%
Derivative Financial Instruments	-216.2	-72.5	198.2%
Cash and Investments	2,098.2	1,361.8	54.1%
Net Debt	10,689.2	8,972.7	19.1%
LTM EBITDA (for covenant purposes) *	3,157.8	2,549.6	23.9%
Net Leverage (Net Debt/EBITDA) (x)	3.39x	3.58x	-0.19 p. p
Gross Average Term (years)	3.8	4.5	-15.6%
Net Average Term (years)	4.5	5.2	-13.5%

Definition for the calculation of leverage for covenant purposes:

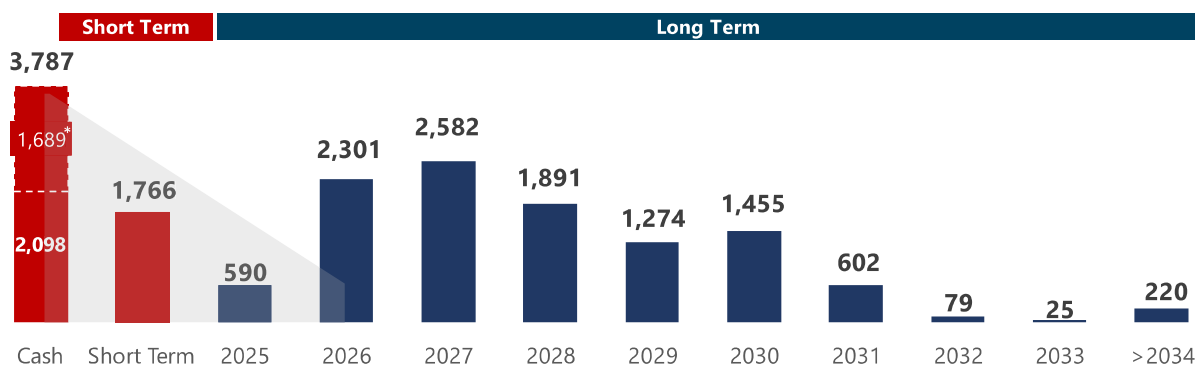
- Net debt: includes financial debt of acquired companies
- LTM EBITDA: includes the LTM EBITDA of the acquired companies and excludes the impact of impairment on LTM assets, including the extraordinary and non-recurring expenses incurred in 2Q24 (see slide 3), related to the increase in the Provision of Bad Debts and the loss in inventories and fixed assets due to the natural disasters in Rio Grande do Sul.

The table below shows the reconciliation of EBITDA for covenant purposes:

Adjustments to EBITDA for covenant purposes (R\$ million)	LTM 2Q24	LTM 2Q23	Var %	LTM 1Q24	Var %
Accounting EBITDA	2,941.4	2,445.5	20.1%	2,828.8	3.9%
(+) Impairment of recurring receivables (Bad Debts)	116.4	48.3	141.0%	98.2	18.6%
(+) Extraordinary increase in bad Debts (impairment)	78.6	-	-	-	-
(+) Impairment on assets resulting from climatic effects in Rio Grande do Sul	19.3	-	-	-	-
(+) EBITDA of acquired companies	2.1	55.8	-96.2%	23.6	-91.0%
EBITDA for covenant purposes	3,157.8	2,549.6	23.7%	2,950.5	6.9%

We ended 2Q24 with a solid cash and financial investments position of R\$2.098 billion, in addition to R\$639 million in undrawn committed lines and R\$1,050 million from the financing of the 11th debenture issue (with settlement in July/2024), for a total of R\$3.787 billion, enough to cover debt maturing until mid-2026.

Gross debt maturity schedule (R\$ million)



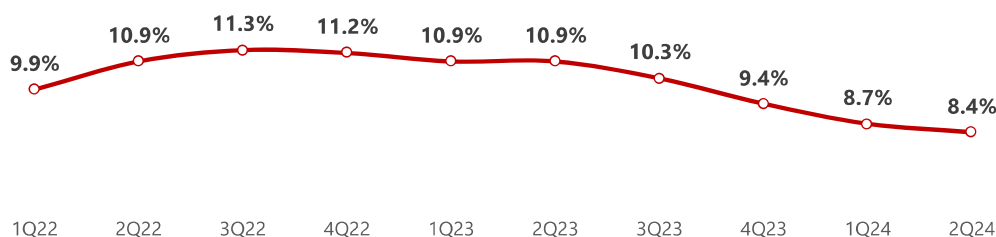
*Includes amount in available repo lines and funding from the 11th issue of debentures with settlement in July/2024.

Subsequent Event - Issuance of Debentures

On July 11, 2024, the Company registered with the CVM (Brazilian Securities and Exchange Commission) the 11th issuance of simple, non-convertible, unsecured debentures, in a single series ("Debentures"), for public distribution according to the automatic registration procedure ("Offering"), exclusively to professional investors, under the terms of CVM Resolution No. 160, of July 13, 2022. The funds raised, in the amount of R\$1.050 billion, will be allocated for general corporate purposes, including, but not limited to, working capital, cash management and strengthening the Company's liquidity.

As of June 30, 2024 the average maturity of net debt was 4.5 years with an average cost of 8.4% (after tax), as shown below.

Cost of debt after tax (p.a.) - CDI end of period



Financial Results

(R\$ million)	2Q24	2Q23	Var%	1H24	1H23	Var%
Financial Revenue	54.9	42.6	28.9%	116.4	90.0	29.4%
Financial Expenses	(462.5)	(452.2)	2.3%	(919.1)	(837.3)	9.8%
Financial Results	(407.6)	(409.6)	-0.5%	(802.7)	(747.3)	7.4%

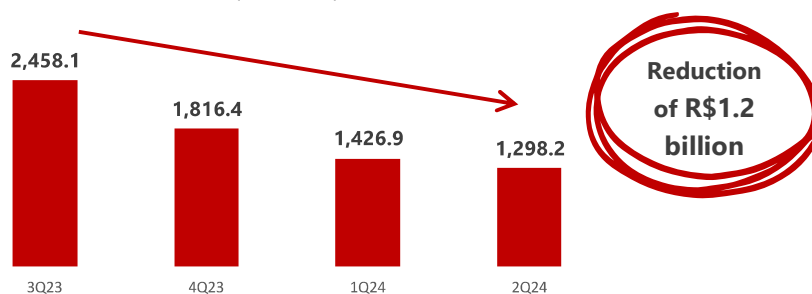
The financial result for 2Q24 was in line with the same period last year. For the YTD period, the result increased by 7.4%. The variation in the financial result in the comparative periods is justified by the reduction in the CDI, offset by the increase in net debt.

Working capital

In line with the information publicly announced at Simpar's annual event in November 2023 (and available on our website and IR) regarding our commitment to improve working capital, we show below the evolution over the quarters.

Working Capital

(R\$ million)



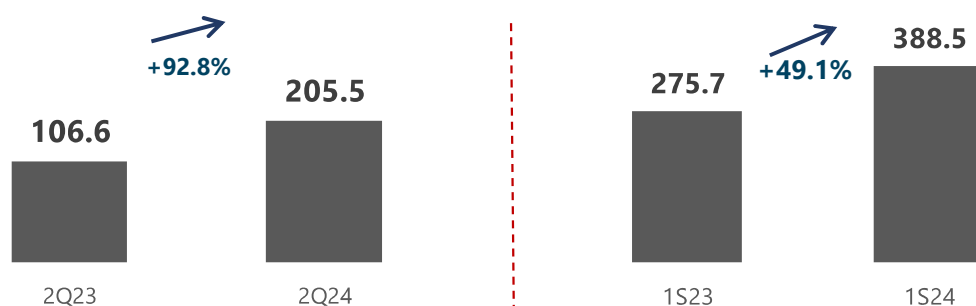
(Includes: Accounts Receivable, Inventory, Assets Held for Sale, Suppliers, Floor Plan and Forfeiting)

There has been a reduction in inventories and an increase in the supplier line, reflecting greater OEM-funded capital, with good commercial conditions and extended payment terms. We continue to see opportunities for improvement in working capital, particularly in the agricultural dealerships, and we are committed to more normalized operations over the next few quarters.

Consolidated adjusted net profit

Adjusted net income in 2Q24 was R\$205.5 million, an improvement of 92.8% vs. 2Q23, mainly reflecting the company's operational evolution, driven by the performance of the rental segment. In the first half of 2024, growth was 49.1% compared to the same period in 2023, totaling R\$388.5 million.

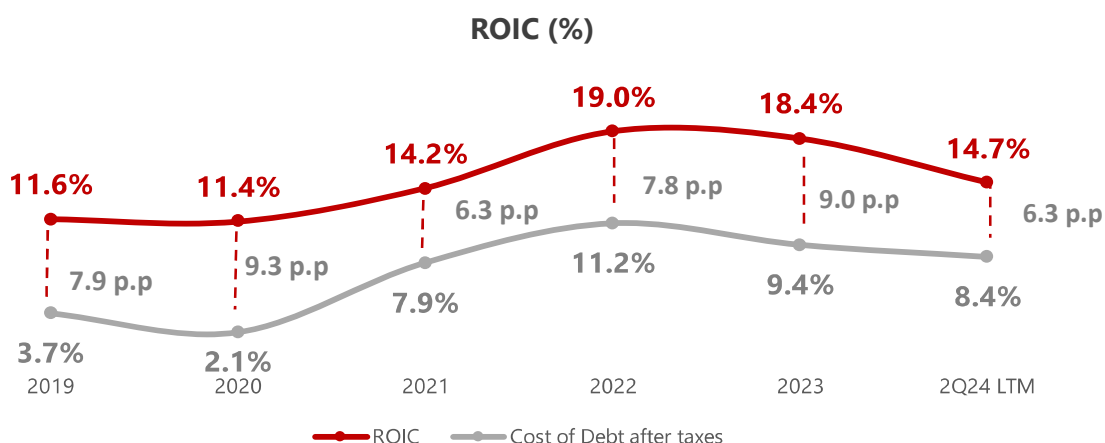
Adjusted net income - Consolidated (R\$ million)



Net Income and EBITDA Conciliation (R\$ million)	2Q24	2Q23	Var %	1H24	1H23	Var %
Adjusted Net Profit	205.5	106.6	92.8%	388.5	275.7	40.9%
(-) Impairment of assets due to climatic effects in Rio Grande do Sul	19.3	-	-	19.3	-	
(-) Extraordinary impairment of accounts receivable (Increase in Bad Debts)	78.6	-	-	78.6	-	
(+) Income tax on above effects	(33.3)			(33.3)		
Accounting Net Profit	140.8	106.6	32.1%	323.9	275.7	17.5%

Return and profitability indicators

Our 2Q24 ROIC (LTM) was 14.7%, with a ROIC Spread of 6.3 p.p., mainly driven by the rental segment.



ROIC (R\$ million)	LTM 2Q24
Adjusted EBIT	2,339.4
Net Financial Expenses	-1,630.0
Adjusted EBIT	709.4
Taxes	-71.9
Effective Tax Bracket ³	-10.1%
NOPAT	2,102.3
Average Net debt ⁴	9,830.9
Average Net Equity ⁴	4,498.7
Average Invested Capital ⁴	14,329.6
LTM 1Q24 ROIC ⁶	14.7%

The chart below shows the company's consolidated Adjusted EBIT in recent years, reinforcing the consistency and relevance of the rental segment's results, as well as the contribution of the dealerships in recent years. We believe that the cyclical impact in the agribusiness context since 2023 has been isolated and temporary and is already signaling recovery effects in the company's results, albeit modest.

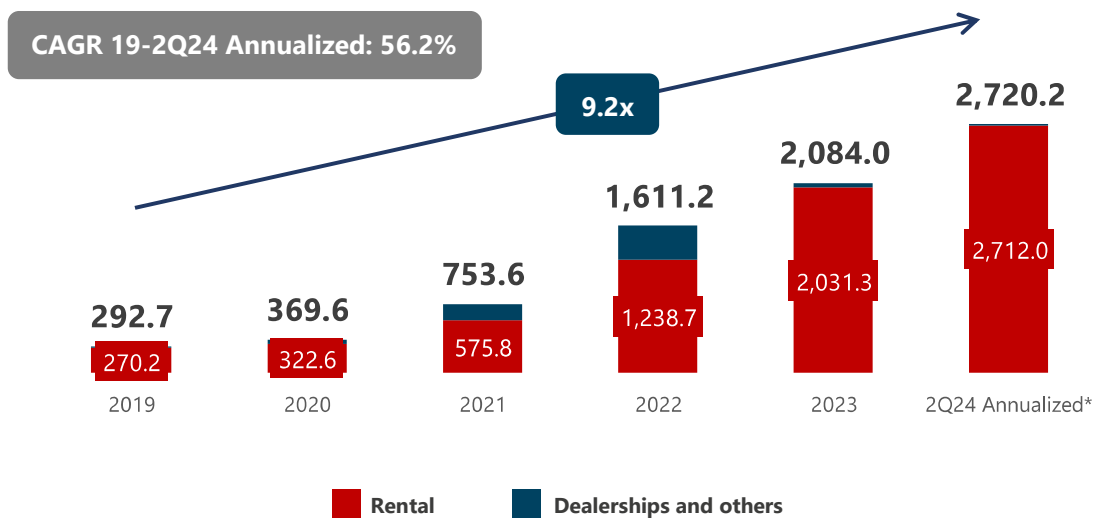
³ Excludes the effect of the ICMS subsidy from previous periods that was accounted for in 4Q23

⁴ Based average between current period and June 2023

⁶ LTM 2Q24 ROIC: Does not take into account the appropriation of the ICMS subsidy for the years prior to 2023 made in 4Q23. If we exclude the effect of the subsidy in 2Q23, 3Q23 and 4Q23, the LTM 2Q24 ROIC was 13.9%.

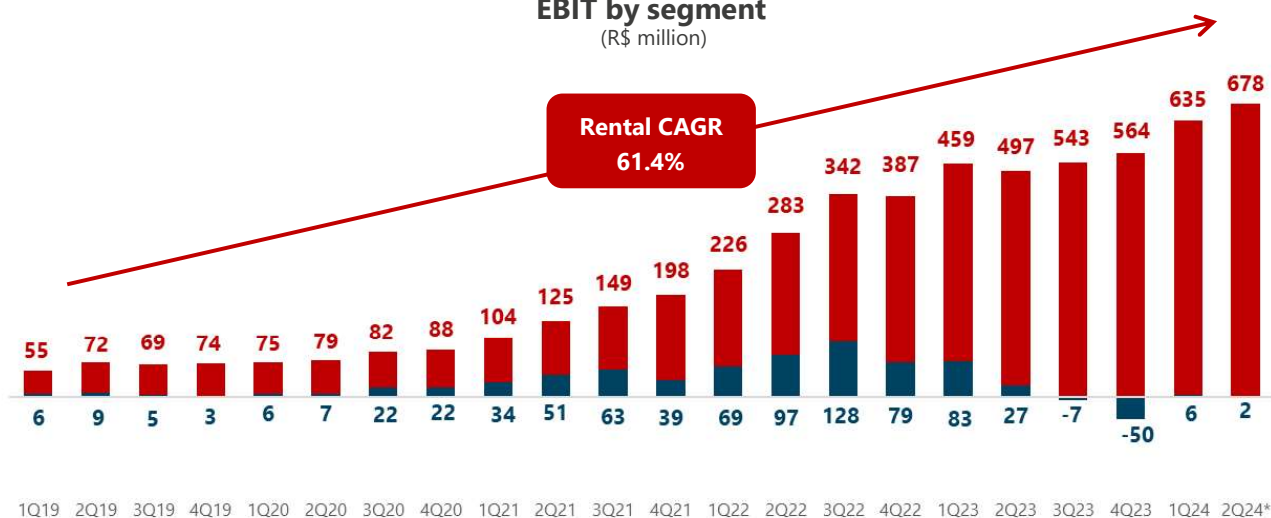


EBIT performance - Consolidated (R\$ million)



*2Q24 Annualized EBIT considers 2Q24 Adjusted EBIT excluding extraordinary and non-recurring effects as shown on page 1 of this release.

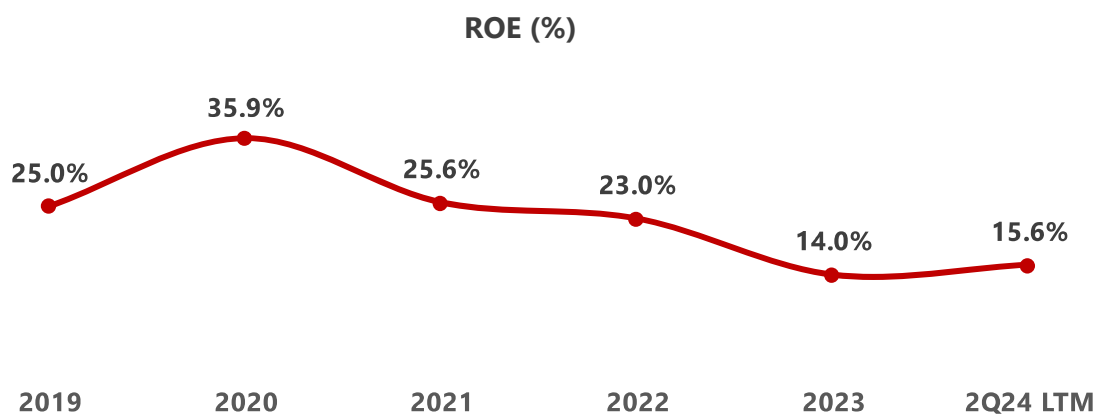
EBIT by segment (R\$ million)



*2Q24 Annualized EBIT considers 2Q24 Adjusted EBIT excluding extraordinary and non-recurring effects as shown on page 1 of this release.



The 2Q24 ROE for the last twelve months amounted to 15.6% and takes into account the effect on shareholders' equity of the follow-on operation carried out.



As noted above, the **VAMOS** business model has proven resilient with operating profit (EBIT) growth over the past several years, achieved with execution discipline to maximize operating profit.



INCOME STATEMENT BY SEGMENT - ACCOUNTING VIEW (FINANCIAL STATEMENTS)

Description	Consolidated			
	04/01/2024 to 06/30/2024	04/01/2023 to 06/30/2023	01/01/2024 to 06/30/2024	01/01/2023 to 06/30/2023
Net revenue from sale, lease, rendering of services and sale of decommissioned assets used in services rendered	1,883,255	1,468,919	3,609,366	3,151,232
(-) Cost of sales, leases and rendering of services	(868,965)	(693,643)	(1,651,353)	(1,505,827)
Cost of sale of decommissioned assets	(154,356)	(107,002)	(295,105)	(290,929)
(=) Total cost of sales, leases, rendering of services and sale of decommissioned assets	(1,023,321)	(800,645)	(1,946,458)	(1,796,756)
(=) Gross profit	859,934	668,274	1,662,908	1,354,476
Selling expenses	(68,239)	(55,507)	(126,663)	(120,208)
Administrative expenses	(91,899)	(79,288)	(173,673)	(152,697)
Provision for expected credit losses of trade receivables	(109,380)	(16,183)	(135,341)	(31,447)
Other operating income (expenses), net	(8,281)	6,283	(4,257)	15,146
Equity in earnings of subsidiaries	-	-	-	-
(=) Profit before finance income and costs	582,135	523,579	1,223,001	1,065,270
Finance income	54,913	56,852	116,455	104,247
Finance costs	(462,505)	(466,415)	(919,163)	(851,523)
(=) Finance result, net	(407,592)	(409,563)	(802,708)	(747,276)
(=) Profit before income tax and social contribution	174,543	114,016	420,293	317,994
Income tax and social contribution - current	(2,871)	(4,964)	(7,842)	(16,356)
Income tax and social contribution - deferred	(30,826)	(2,451)	(88,588)	(25,911)
(=) Total income tax and social contribution	(33,697)	(7,415)	(96,430)	(42,267)
(=) Profit for the period	140,846	106,601	323,863	275,727



RENOVANDO
FROTAS.
INOVANDO
NEGÓCIOS.

BALANCE SHEET

Assets	Consolidated		Liabilities and equity	Consolidated	
	06/30/2024	12/31/2023		06/30/2024	12/31/2023
Current assets			Current liabilities		
Cash and cash equivalents	240,149	97,768	Trade payables	1,554,677	1,090,698
Marketable securities and financial investments	1,847,373	2,196,244	Supplier financing	-	53,289
Derivative financial instruments	51,146	2,769	Floor plan	277,486	70,966
Trade receivables	932,200	982,814	Loans, borrowings and debentures	1,647,375	854,734
Inventories	1,572,849	1,650,613	Right-of-use leases	25,747	26,891
Taxes recoverable	190,021	182,398	Derivative financial instruments	150,640	226,617
Income tax and social contribution recoverable	300,840	296,610	Assignment of receivables	413,269	343,328
Prepaid expenses	87,941	18,015	Labor liabilities	76,871	72,819
Advances to third parties	52,994	109,196	Income tax and social contribution payable	3,020	3,903
Other credits	91,280	23,490	Tax liabilities	43,385	39,321
	5,366,793	5,559,917	Advances from customers	108,237	123,317
			Dividends payable	-	300,174
Current assets held for sale	625,271	397,968	Forward purchase of shares	104,284	-
	5,992,064	5,957,885	Payables for the acquisition of companies	70,639	144,476
			Other payables	82,398	61,968
				4,558,028	3,412,501
Non-current assets			Non-current liabilities		
Long-term receivables			Loans, borrowings and debentures	11,356,217	10,680,950
Marketable securities and financial investments	10,638	10,950	Right-of-use leases	166,623	154,433
Derivative financial instruments	334,462	518,412	Tax liabilities	1,814	845
Trade receivables	85,961	55,511	Deferred income tax and social contribution	526,775	397,080
Fund for capitalization of authorized dealerships	68,060	102,760	Provision for judicial and administrative litigation	94,364	90,851
Deferred income tax and social contribution	216,142	177,600	Assignment of receivables	685,347	1,033,419
Indemnification assets	86,281	82,458	Derivative financial instruments	18,720	69,545
Judicial deposits	12,887	12,396	Payables for the acquisition of companies	202,888	211,762
Receivables from related parties	-	-	Other payables	23,480	22,145
Other credits	7,450	2,994		13,076,228	12,661,030
	821,881	963,081			
			Total liabilities	17,634,256	16,073,531
			Equity		
Investments	-	-	Share capital	2,142,576	2,142,576
Property and equipment	15,350,112	13,381,557	Capital reserves	1,757,983	1,757,983
Intangible assets	493,727	506,303	Treasury shares	(57,353)	(11,893)
	16,665,720	14,850,941	Earnings reserves	1,189,006	865,143
			Other comprehensive income	(8,684)	(18,514)
			Total equity	5,023,528	4,735,295
Total assets	22,657,784	20,808,826	Total liabilities and equity	22,657,784	20,808,826

CASH FLOW

Description	Consolidated	
	06/30/2024	06/30/2023
Cash flows from operating activities		
Profit before income tax and social contribution	420,293	317,994
Adjustments to:		
Depreciation and amortization	374,602	259,111
Equity in earnings of subsidiaries	-	-
Cost of sale of decommissioned assets	295,105	290,929
Provision (reversal) for judicial and administrative litigation	(273)	543
Provision for expected credit losses of trade receivables	135,316	31,447
Write-off of other property and equipment and intangible assets	14,871	63,183
Allowance for inventory losses	4,592	4,739
Impairment of inventories	14,591	-
Impairment of property and equipment	1,040	-
Impairment of current assets held for sale	3,668	-
Out-of-period tax credits	190	-
Gains (losses) on derivative transactions	(67,688)	159,941
Interest on sale of equity interests	-	-
Interest on forward purchase of shares	2,764	-
Interest/ indexation accruals and foreign exchange gains/losses on loans, borrowings and debentures, leases payable and other financial liabilities	962,273	670,754
Interest on assignment of trade receivables	6,165	-
	2,167,509	1,798,641
Changes in operating assets/liabilities		
Trade receivables	(121,317)	(435,301)
Inventories	60,876	(215,154)
Taxes recoverable	(7,813)	(36,486)
Trade payables	463,979	(2,214,441)
Floor plan	206,520	9,358
Labor and tax liabilities	9,085	(30,109)
Other current and non-current assets and liabilities	(52,287)	(85,111)
	556,748	(3,007,244)
Cash (used in) generated by operating activities	2,724,257	(1,208,603)
Income tax and social contribution paid	(8,001)	(23,971)
Interest paid on loans, borrowings and debentures, supplier financing and leases	(574,820)	(375,650)
Acquisition of operational property and equipment for leasing	(2,057,490)	(635,206)
Redemption of (investments in) marketable securities and financial investments	349,183	483,844
Net cash (used in) generated by operating activities	433,129	(1,759,586)

Cash flows from investing activities

Acquisition of companies, net of cash on consolidation	-	(150,039)
Advance for future capital increase	-	-
Acquisition of property and equipment	(41,912)	(38,252)
Acquisition of intangible assets	(50)	(16,511)
Forward purchase of shares	101,520	-

Net cash used in investing activities	59,558	(204,802)
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Cash flows from financing activities

Dividends and interest on capital paid	(300,174)	(229,324)
Payment of contracted financial derivatives	(137,160)	(197,120)
Proceeds from (payment for) contracting IDI option	2,769	1,112
Repurchase of treasury shares	(45,460)	-
Loans, borrowings and debentures and supplier financing	775,685	2,125,250
Payment of loans, borrowings and debentures, supplier financing and leases	(177,892)	(195,360)
New assignments of FIDC credit rights	-	863,697
Payment of assignment of receivables	(372,940)	(289,555)
Payment of installment for company acquisition	(95,134)	(10,833)

Net cash generated by financing activities	(350,306)	2,067,867
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Net increase in cash and cash equivalents	142,381	103,479
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Cash and cash equivalents

At the beginning of the period	97,768	84,498
At the end of the period	240,149	187,977

Net increase in cash and cash equivalents	142,381	103,479
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Main non-cash transactions in the balance sheet

Borrowings for the acquisition of property and equipment	(741,679)	(583,938)
Additions to right-of-use leases	(35,553)	(49,357)



2Q24 Earnings Conference Call

On Tuesday, August 6, 2024, **VAMOS** will host a conference call in Portuguese with simultaneous translation into English and webcast at 11:00 a.m. - São Paulo (BRT)/10:00 a.m. - New York (EDT).

Access link: [click here](#)

The presentation will also be available on our Investor Relations website (ri.grupovamos.com.br).