



INTEGRATED  
ANNUAL  
REPORT  
**2022**



**RENOVATING  
FLEETS.  
INNOVATING  
BUSINESSES.**





TABLE OF CONTENTS

INTRODUCTION

YEAR HIGHLIGHTS

MESSAGE FROM MANAGEMENT

CONSISTENT GROWTH

COMMITMENT TO SUSTAINABILITY

ETHICS AND TRANSPARENCY

RISING RESULTS

ENGAGED STAKEHOLDERS

ENVIRONMENTAL MANAGEMENT

GRI ANNEXES

GRI AND SASB INDEX

**3 Introduction**

5 Materiality Matrix

**8 Year highlights**

9 Corporate

9 Operational

9 Social

10 Financial-economical

10 Environmental

**11 Message from Management**

**15 Consistent growth**

16 Profile

17 Beliefs, Values, and Purpose

19 Work

22 2022 Acknowledgment

**23 Commitment to sustainability**

24 Strategy and management

26 Business Model

27 Sustainability Agenda

31 Climate risks

**32 Ethics and transparency**

33 Corporate governance

46 Risk management

**50 Rising results**

51 Operational performance

56 Economic-financial performance

58 Capital market

**59 Engaged stakeholders**

60 Interaction matrix

61 Internal audience

69 Clients

71 Suppliers

72 Social development

**77 Environmental management**

78 Commitments

79 Energy

80 Water resources

80 Biodiversity

81 Emissions

83 Waste

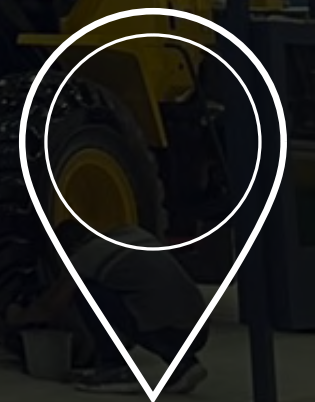
**84 GRI Annexes**

**112 GRI and SASB index**

113 Table of Contents GRI

127 Table of Contents SASB

**128 Letter of Assurance**



# Table of Contents



INTEGRATED ANNUAL  
REPORT 2022

☰ TABLE OF CONTENTS

📍 INTRODUCTION

YEAR HIGHLIGHTS

MESSAGE FROM  
MANAGEMENT

CONSISTENT  
GROWTH

COMMITMENT TO  
SUSTAINABILITY

ETHICS AND  
TRANSPARENCY

RISING RESULTS

ENGAGED  
STAKEHOLDERS

ENVIRONMENTAL  
MANAGEMENT

GRI ANNEXES

GRI AND SASB INDEX



# Introduction

GRI 2-1 | 2-2 | 2-3 | 2-4 | 2-5



## INTEGRATED ANNUAL REPORT 2022

☰ TABLE OF CONTENTS

○ INTRODUCTION

YEAR HIGHLIGHTS

MESSAGE FROM MANAGEMENT

CONSISTENT GROWTH

COMMITMENT TO SUSTAINABILITY

ETHICS AND TRANSPARENCY

RISING RESULTS

ENGAGED STAKEHOLDERS

ENVIRONMENTAL MANAGEMENT

GRI ANNEXES

GRI AND SASB INDEX

For the third consecutive year, we present our Integrated Annual Report, in a clear demonstration of our commitment to transparency and accountability with all audiences we are related.

This document refers to the work and financial-economical performance, from 01/01 to 12/31 of 2022, of all companies that are a part of the VAMOS Group – VAMOS Leasing, VAMOS Used vehicles and VAMOS Dealerships, HM Forklifts, BMB Brazil and Mexico, and Truckvan – thus, as well as in previous editions, it is in accordance with the Global Reporting Initiative (GRI) standards and guidelines of Integrated Reporting (there are no omissions regarding the Integrated Report guidelines) and SASB indicators, of the Value Reporting Foundation (VRF). It also adopts the recommendations of the Task Force on Climate-related Financial Disclosures (TCFD) and the guidelines of the CDP – Disclosure Inside Action in presenting information associated with climate change, and management processes. Additionally, it also considers the United Nations Sustainable Development Goals (SDGs), integrated into the 2030 Agenda, with which the indicators are related.

Information regarding operational performance is separated per business unit. Information of economic-financial nature referring to the operations of Truckvan, acquired in the year, and BMB Brazil and Mexico, with its transaction taking place in the previous year, are exposed under the heading “Truck customization and industrialization”. Information related to HM – also acquired in 2021 – is in the content reported by VAMOS Leasing.

In 2022, we grew considerably and, since every company acquired has its own internal processes, some indicators are not combining data of all of them, since we are still in the process of monitoring and incorporating information.

In addition, there has been a change in the presentation of some indicators already reported in previous years to comply with the requirements of the main ESG indices recognized by the market.

The change to the submission of data in some charts following the main ESG indexes recognized by the market also reinforces our commitment to provide information in a transparent way, since through these alterations some data (categorized by position, as an example) will be presented in a more detailed way.

In case of any doubts, suggestions, or comments regarding this document, the following channel is available: [ri@grupovamos.com.br](mailto:ri@grupovamos.com.br).



This document has been externally audited by KMPG and it has been drafted alongside and approved by the Sustainability Committee, that has ensured the adoption of integrated thinking. Its content was established from the materiality process conducted in the second semester of 2022, which identified the most relevant themes in our stakeholders' assessment. *(See below)*

We prize for transparency with our audiences of interest, so that, whenever possible, data that affect all companies acquired will be included.



# Materiality Matrix

GRI 3-1 | 3-2

Our materiality review process was conducted from September to November, aiming to identify aspects that affect our value generation, as well as the impacts of activities – including negative ones, such as increased wear and tear on the roads, driver fatigue, dust and noise emissions, etc. The review followed the premises of the Global Reporting Initiative (GRI) and the International <IR> Framework – now a part of the International Financial Reporting Standards Foundation (IFRS) – from the perspective of dual materiality, so as to guide our projects and actions towards advancements in sustainability and provide support for the definition of aspects to be highlighted. While identifying these aspects and impacts, we have considered:

- Documents and premises that found our corporate strategy, with the perception of risks and opportunities<sup>1</sup>;
- Content from different engagement channels with stakeholders, continuous source of assessment and needs of audiences of interest<sup>2</sup>; and
- The sector's national and international benchmarks, which reveal us the perspective of the main themes associated with our value chain.

In order to confront organizational specificities with contemporary global challenges and remain aligned with the international sustainability agenda, the World Economic Forum's 2022 Global Risks Report, the UN Sustainable Development Goals (SDGs) and the parameters of the Sustainability Accounting Standards Board (SASB) were also considered in the materiality process.

1. Reference Form, map of risks and controls, environmental impacts and aspects matrix, previous materiality process, 2021 Integrated Annual Report.

2. Reporting channel, organizational climate survey, Customer Support Service, supplier policies, relationship with the press, and themes handled with investors.



The process resulted in the identification of 13 initial themes, which were analyzed in depth in interviews with executives, directors, and other stakeholders in order to assess the importance of each one within the scope of our business and prioritize those that represent the greatest scope and magnitude. The query was expanded and tested through an online questionnaire answered between October 25<sup>th</sup> and November 9<sup>th</sup> by 676 people from the following audiences: employees, suppliers, customers, shareholders, advisors, investors and financiers, communities, organizations from civil society, the press, students and companies in the sector.

The result of this query, calculated by the weights system to reflect the influence and engagement of each audience, has led to the definition of seven material themes, analyzed and validated by our Sustainability Committee, with reorganization of aspects in order to promote the adjustment of content to corporate strategy. The initial topics taken to consultation were:

- Ethics, compliance, and good practices by corporate governance
- Environmental management
- Engagement, development and appreciation of employees
- People's health and safety
- Sustainability in the value chain
- Climate changes and emissions
- Financial-economical growth and new businesses
- Relationship with customers and range of services
- Innovation
- Brazilian fleet development
- Community impact and social investment
- Respect for diversity and human rights
- Data safety and privacy

Topics defined as material are shown on the side:

In conclusion, the themes defined as material are shown in the following table. They are: GRI 3-2



Ethics, compliance, and good practices by corporate governance



Climate strategy and environmental management



Employee appreciation and respect for diversity



People's health and safety



Financial-economical growth, innovation, and range of services








Brazilian fleet development



Impact on communities and the value chain



More details on the topics defined as material in the following table:

Themes	Ethics, compliance, and good practices by corporate governance <sup>3</sup>	Climate strategy and environmental management <sup>4</sup>	Employee appreciation and respect for diversity	People's health and safety <sup>5</sup>	Financial-economical growth, innovation, and range of services <sup>6</sup>	Brazilian fleet development	Impact on communities and the value chain <sup>7</sup>
<b>Description</b>	Transparency, compliance, risk management, data safety	Management of indicators, waste, energy, emissions, conservation of resources, biodiversity, challenges and opportunities related to the climate, impact mitigation, external climatic events, climate justice, recyclability, product life cycle, responsible production and consumption	Employee attraction, development, and retention, management culture, employee engagement, decent work, respect for diversity	Accident management and safety, traffic safety	Relationship with customers, sustainable investment, business resilience, new technologies, connectivity	Sustainable mobility, urbanization and sustainable infrastructure, autonomous energy and vehicles	Partner appreciation, regional impact and development, community engagement, corporate citizenship, sustainable communities and cities
<b>Who is prioritized</b>	All audiences	Collaborators; Suppliers and companies in the sector; Clients; Civil society;	Collaborators; Civil Society; Officers	Collaborators; Suppliers and companies in the sector; Clients; Civil society	Investors, financiers, shareholders and directors; Officers	Officers	Collaborators; Suppliers and companies in the sector; Clients; Civil society; Investors, financiers, shareholders and directors
<b>GRI and SASB contents</b>	(add at the end of the report with the content actually answered)	(add at the end of the report with the content actually answered)	(add at the end of the report with the content actually answered)	(add at the end of the report with the content actually answered)	(add at the end of the report with the content actually answered)	(add at the end of the report with the content actually answered)	(add at the end of the report with the content actually answered)
<b>Related SDGs</b>	16	3, 7, 12, 13, 14, 15	3, 4, 5, 8, 10	3	8, 9, 12	9, 12	1, 2, 10, 16, 17
<b>Global Compact</b>							
<b>Capitals</b>	Intellectual; Social and relationship	Natural; Manufactured	Human	Human; Social and relationship	Financial; Intellectual; Manufactured	Manufactured	Social and relationship
<b>Why is it material?</b>	Ethics, governance and compliance are critical issues in all business environments, as they determine the correctness of the companies' relationship with their various audiences, as well as the necessary solidity for strategic development. These aspects are even more relevant for the VAMOS Group due to its inclusion in B3's New Market. The volume and complexity of contracts also require attention to transparency in business relationships.	The transport and logistics sector is one of the main responsible for GHG emissions, contributing significantly to climate change. On the other hand, VAMOS Group's business model is targeted towards greater efficiency and smart vehicle use, making this aspect also a competitive and outstanding differential in the management of environmental issues.	Providing services is based on appropriate human capital management, which is even more relevant due to the high level of technical knowledge necessary in the business, being an axis of fundamental importance in the organization's sustainability. Valuing people and encouraging diversity, equity and inclusion promotes a work environment that is more conducive to productivity and industry leadership.	Traffic safety is a key theme in the international scene, and through its services, Group VAMOS must pay attention to the purchase and maintenance of assets as well as employee training and guidelines.	Sustainable results in the medium and long term give the company the ability to generate value in all its areas of activity. The company's business model and its rapid growth rate must be managed innovatively, in order to promote sustainable investments capable of absorbing market and economic variations.	Due to its innovative character, the company can be an inducing agent for good practices and the development of more sustainable solutions in the transportation and logistics market, reducing the average life span of the Brazilian fleet.	Managing and mitigating impacts of operations on surrounding communities by encouraging local development and social investment generates shared value with society and favors the social license to operate.
<b>Related risks</b>	Strategic, image and compliance risks	Image, compliance, and climate risks	Operational and compliance risks	Operational, image and compliance risks	Strategic, market, liquidity and credit risks	Strategic, operational and market risks	Image and compliance risks
<b>Items linked to variable compensation of executives</b>							

Note: The way in which each material topic is managed and the long-term goals, when available, are presented throughout the content of this report.

3. To this theme, "ethics" and "compliance" aspects were added in this materiality cycle, due to the understanding of their correlation and relevance to the business environment, being prioritized by all audiences.

4. The "environmental management" aspect was added to the material topic related to climate change in this cycle as a reinforcement of the importance of VAMOS Group's responsible performance in the management of practices and indicators.

5. This theme was highlighted in this materiality cycle, not only through the perspective of the internal audience, and with the view that the company's performance in terms of safety also extends to the services provided.

6. This theme summarizes three aspects displayed separately in the previous materiality cycle, from the understanding that they are interrelated.

7. This material theme combines two aspects handled separately in the previous cycle, due to the synergy of the actions developed.



INTEGRATED ANNUAL  
REPORT 2022

☰ TABLE OF CONTENTS

INTRODUCTION

YEAR HIGHLIGHTS

MESSAGE FROM  
MANAGEMENT

CONSISTENT  
GROWTH

COMMITMENT TO  
SUSTAINABILITY

ETHICS AND  
TRANSPARENCY

RISING RESULTS

ENGAGED  
STAKEHOLDERS

ENVIRONMENTAL  
MANAGEMENT

ANEXO GRI

SUMÁRIO DE  
CONTEÚDO GRI





# Corporate



Updates to the **Sustainability Policy and the Social Investment Policy.**



Development of the **Code of Conduct for Third Parties.**



Creation of the **Health, Safety, and Environment Policy (HSE), Human Rights Policy, and Climate Change Policy**, all approved by the Board of Directors.

# Operational



Acquisition of **70% of Truckvan's capital**, manufacturer of road implements.



Conclusion of the transaction with **HM Forklifts Ltda.**



Merger of subsidiary **Borgato Farm Services S.A.**

# Social



**Training 34 young people through VAMOS Tec**, a local community development program, fostering and training qualified labor to support our business' sustainable growth.



Continuing the initiative **Você quer? (Do you want it?) Você Pode! (You Can!)**, which has benefitted **53 young apprentices** in situation of social vulnerability with opportunities for development in different locations.



Advancing the social/volunteering engagement program, **with over 300 hours of corporate volunteering.**



# Financial-economical



Primary public distribution of, initially, **48,410,000 new common shares**, all nominative, book-entry, without par value, free and clear of any onuses or liens.



Credit line obtained with commitments to **evolve sustainability practices to international standards**, in the amount of USD 30 million from IDB Invest, the private sector branch of the IDB (Inter-American Development Bank).



Positioning our shares (**VAM03**) among the **100 most tradable and representative shares in Brazil** in the new IBrx-100 index portfolio, launched in September/October.



**Transfer, in favor of third parties and on a definitive basis and without any co-obligation**, of credit rights arising from contracts for the leasing of machinery, vehicles and equipment signed with customers, in return for the payment of up to BRL 1,300,538,050.12.



**Elevating our credit score to 'AAA (bra)'** by Fitch Ratings Agency.



Entering the **ISE (Corporate Sustainability Index)** and **B3's ICO<sub>2</sub> portfolio**.



**Elevating, from 32 to 56, our CSA (Corporate Sustainability Assessment) score.**

# Environmental



**Maturity and restructure of the HSE (Health, Safety, and Environment) area**, focused on restructuring internal processes.



**Incorporating climate change risks** to the Sustainability Risks Matrix.



Elevating our **CDP (Carbon Disclosure Project) score from C to B**.



**Obtaining the Edge certificate (Excellence in Design for Greater Efficiencies)**, granted by the IFC (International Finance Corporation), an institution that is part of Bank Mundial, at unit Fendt at Primavera do Leste (MT).



**Compensating the emissions of scope 1 and 2 referring to base year 2021**, with the acquisition of 2,468 tons of CO<sub>2</sub>e and related to the landfill project.



☰ TABLE OF CONTENTS

INTRODUCTION

YEAR HIGHLIGHTS

MESSAGE FROM  
MANAGEMENT

CONSISTENT  
GROWTH

COMMITMENT TO  
SUSTAINABILITY

ETHICS AND  
TRANSPARENCY

RISING RESULTS

ENGAGED  
STAKEHOLDERS

ENVIRONMENTAL  
MANAGEMENT

GRI ANNEXES

GRI AND SASB INDEX



# Message from Management

GRI 2-22



☰ TABLE OF CONTENTS

INTRODUCTION

YEAR HIGHLIGHTS

MESSAGE FROM  
MANAGEMENT

CONSISTENT  
GROWTH

COMMITMENT TO  
SUSTAINABILITY

ETHICS AND  
TRANSPARENCY

RISING RESULTS

ENGAGED  
STAKEHOLDERS

ENVIRONMENTAL  
MANAGEMENT

GRI ANNEXES

GRI AND SASB INDEX

In 2022, both the performance of our businesses as well as our advancements linked to the ESG agenda have reinforced the belief that we are an alternative at clients' reach to renovate, modernize, and increase their fleet, and we are ready to continue the cycle of solid and sustainable growth and, thus, contribute to the Country's development. We have evolved in our different work segments and in the main performance indicators.

In Leasing, we have registered significant expansion in the amount of Capex hired, of BRL 5.5 billion, exceeding the guidance floor forecast for the year, of BRL 4.3 billion to BRL 4.8 billion, reinforcing our people's ability to perform, and our focus on providing excellent services to our clients. Our hired revenue, backlog, has reached BRL 13.7 billion, a 97.9% increase in the same comparison, ensuring heavy growth for the following years, from the same increasingly diversified client portfolio, in different work sectors and national reach. By the end of the period, we had reached over 1,100 clients, with a total of approximately 2,500 contracts, and maintaining a fleet of 43,829 assets, 65% higher compared to 2021.

As for dealerships, the landmark was the consolidation of solid results, a consequence of the structural transformation we conducted in our operations: net revenue grew 79.7%, for a total of BRL 1.6 billion. We finish the year with over 40 stores and five brands, that are leaders in regions with great opportunity for development, especially in agricultural business, yellow line, and trucks.

Regarding financial results, the highlight was the net revenue, which grew 74% in the exercise, for a total of 4.913 billion. Our Ebitda was of BRL 1.933 billion, a 84.2% evolution compared to the previous year. And, consolidating our solid performance in financial indicators, net profit evolved 66.2%, for a total of BRL 668 million.



**We have become a part of ISE's portfolio, we have joined the Efficient Carbon Index, and we have raised our Carbon Disclosure Project (CDP) rating**



# INTEGRATED ANNUAL REPORT 2022

## TABLE OF CONTENTS

INTRODUCTION

YEAR HIGHLIGHTS

MESSAGE FROM MANAGEMENT

CONSISTENT GROWTH

COMMITMENT TO SUSTAINABILITY

ETHICS AND TRANSPARENCY

RISING RESULTS

ENGAGED STAKEHOLDERS

ENVIRONMENTAL MANAGEMENT

GRI ANNEXES

GRI AND SASB INDEX



As important as those results, however, were our achievements within our ESG strategy. We reaffirmed our commitment to the mitigation of emissions with the installation of solar panels and reusing water for a large share of our units and dealerships. We are also proud of possibly being, if not the largest, safely one of the largest fleets of electric forklifts in Brazil, even creating a trend in using this type of cutting-edge equipment. We have also achieved the goal, expressed in our Sustainability Commitments, of obtaining the Excellence in Design for Greater Efficiencies (Edge) certificate, granted by the International Finance Corporation (IFC), an institution that is part of Bank Mundial, at unit Fendt at Primavera do Leste (MT). As for the social dimension, we have conducted through the year over 300 hours of volunteer corporate work, in line with our proposal shared in 2021's Integrated Report.

All these advancements have been acknowledged by the market. We have become a part of B3's Corporate Sustainability Index portfolio, which gathers actions of publicly traded companies, compared in terms of sustainability aspects from indicators of economic efficiency, social justice, and governance. We have also joined the Efficient Carbon Index portfolio, showing our commitment towards transparency regarding our emissions and progression towards a low-carbon economy. And, lastly, we have improved our Carbon Disclosure Project (CDP) rating to a B, higher than the global average in Latin America in our work sector, a reflection of our continuous efforts to improve our practices.

This commitment extends to the strengthening of our internal structure. We continuously seek to reinforce the aspects of risk and control through committees. In 2022, along these lines, we have created the area of Credit Management and established the Committee of Credit Management and Asset Allocation, non-statutory, through which we weekly monitor cases of defaults, occasional reintegration of ownership, and friendly returns, among other measurements. In light of the high inflation experienced during the period, we were successful in controlling the rate of situations of overdue payments thanks to close monitoring.



☰ TABLE OF CONTENTS

INTRODUCTION

YEAR HIGHLIGHTS

MESSAGE FROM  
MANAGEMENT

CONSISTENT  
GROWTH

COMMITMENT TO  
SUSTAINABILITY

ETHICS AND  
TRANSPARENCY

RISING RESULTS

ENGAGED  
STAKEHOLDERS

ENVIRONMENTAL  
MANAGEMENT

GRI ANNEXES

GRI AND SASB INDEX

Each day, we develop new competitive differentials, allowing for continuous strategic planning, with sustainable growth through a unique ecosystem, the **'buy, sell, trade, and lease'** of new assets, as well as the purchase and sale of used vehicles. We continue to develop and strengthen our digital platform, an important sales channel that reinforces our vision of wide coverage and capillarity in our areas of operation, with diligence in growth, adopting modern systems, safe businesses, and thus creating new opportunities for development.

We reinforce our belief that we have a unique position in the market, and an innovating and integrated business model, that becomes more and more known by our clients, either for the quality of our operations and commitment with excellence in services, or for the scale and capillarity achieved over the years of experience in this segment, and which infers a relevant and incomparable differential in the market, still little explored.

This belief drives us towards the constant search towards strengthening our business ecosystem. A few examples were the transactions involving 70% of Truckvan's capital, a producer of road implements for heavy vehicles, and HM Forklifts, completed after the approval of the Administrative Council for Economic Defense, which are in addition to the acquisition of BMB Brazil and Mexico.

Our growth rhythm over the last few years, especially 2022, encourages us to move forward with our continuous growth. So much that we have made it a public goal to reach 100 thousand leased assets by 2025 – main driver of our organic growth. Judging by the behavior of the last exercise, this estimate is achievable: we had planned to reach 35 thousand assets and we have reached 43.829 thousand, even in light of challenges imposed to the supply chain of the auto parts segment. This is a testament to our performance capacity, which is especially due to our **people**, to whom I am thankful for the high level of commitment and dedication towards reaching our results in a consistent, reoccurring, and sustainable way. I am also thankful for our clients, for their trust, and assemblers, service providers, and suppliers, who are essential to our business, and so that we may continue to grow and serve our clients – our true reason for existing. I also thank our investors, shareholders, and financial institutions for their support in this path of growth, which I believe is only in the beginning.

**Gustavo Couto – CEO**





INTEGRATED ANNUAL  
REPORT 2022

☰ TABLE OF CONTENTS

INTRODUCTION

YEAR HIGHLIGHTS

MESSAGE FROM  
MANAGEMENT

📍 CONSISTENT  
GROWTH

COMMITMENT TO  
SUSTAINABILITY

ETHICS AND  
TRANSPARENCY

RISING RESULTS

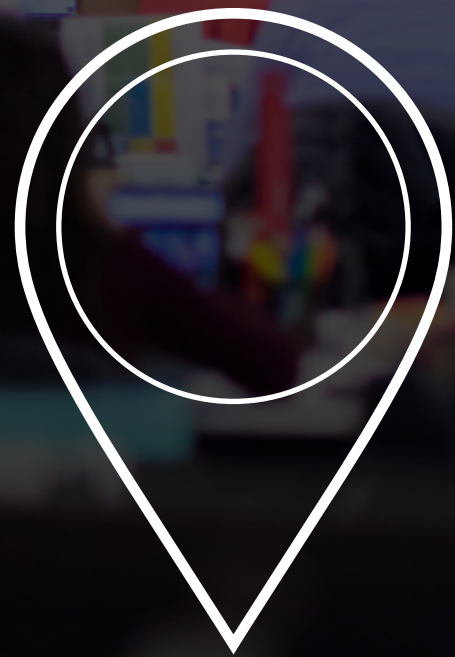
ENGAGED  
STAKEHOLDERS

ENVIRONMENTAL  
MANAGEMENT

GRI ANNEXES

GRI AND SASB INDEX

JUNTOS  
VAMOS INOVAR  
HOJE E  
SEMPRE.



# Consistent growth



☰ TABLE OF CONTENTS

INTRODUCTION

YEAR HIGHLIGHTS

MESSAGE FROM  
MANAGEMENT

CONSISTENT  
GROWTH

COMMITMENT TO  
SUSTAINABILITY

ETHICS AND  
TRANSPARENCY

RISING RESULTS

ENGAGED  
STAKEHOLDERS

ENVIRONMENTAL  
MANAGEMENT

GRI ANNEXES

GRI AND SASB INDEX

# Profile

GRI 2-1 | 2-6 | 2-10

Controlled by SIMPAR, we are VAMOS Trucks, Machinery, and Equipment Leasing S.A. We have over 30 years of experience in Brazil, where we were pioneers and market-leaders in the leasing of trucks, machines, and equipment. Our structure contemplates 14 used car stores and one network of 43 dealerships, located in 10 states, by Transrio brands (Volkswagen Trucks and Buses), Fendt (premium farm machines), Valtra (machines and farm equipment), Komatsu (machinery and equipment of Yellow Line distributor) and BMB (customization center for trucks and buses by Volkswagen/Man) in Brazil and Mexico. We manage business from our head office, in the city of Sao Paulo, and administrative headquarters located in the municipality of Mogi das Cruzes, in Sao Paulo.

Since the beginning of 2021, when we went public, we have negotiated our shares in B3's New Market, under the code VAM03. In 2022, we conducted a primary public distribution offer of 48,410,000 common shares, we increased our capital in BRL 641.4 million and acquired 70% of participation in Truckvan – a move aligned with our strategy of expanding our ecosystem. We have also conducted the innovative operation of anticipating receivables, worth BRL 1.3 billion, and we achieved credit line approval on BID Invest worth USD 30 million, which will be invested, among other fronts, in projects related to the Sustainability Agenda. Another achievement was elevating our rating, by Fitch Ratings, from 'AA-' to 'AAA' on a national scale.

We have also effected the acquisition of HM Forklifts, announced in December 2021, which brings us to the position of largest platform in the Country for the leasing of equipment such as forklifts, pallet trucks, and tow trucks, among others.

By the end of the period, we maintained 2,816 employee, whose performance was essential in achieving satisfactory results: net profit of BRL 668.6 million, and net income of BRL 4.193 million – higher, respectively, by 6.2% and 74% compared to 2021 – and the evolution of 84.2% of Ebitda, with totaled BRL 1.933 billion.



**'AAA'**  
Rating  
elevation by  
Fitch



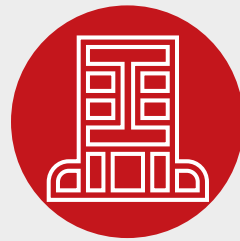
# Beliefs, Values, and Purpose

GRI 2-23

## We believe in



**Understanding to serve:** knowing the client and their needs well to offer products and services that meet their expectations, setting us apart and adding value to our business.



**Working to achieve results,** providing people with dignity, and the fundamental importance of the economic-financial result for the development of the company, people, and society.



**The strength** of tradition as a reference, and the innovation to build the future.



**The wisdom** in simplicity.



**The people,** their ability to transform, professionalism, and commitment.



**Relationships** based on trust, truth, and transparency.



**Fulfilling** commitments, in the promptness and quality of the service.





TABLE OF CONTENTS

INTRODUCTION

YEAR HIGHLIGHTS

MESSAGE FROM  
MANAGEMENT

CONSISTENT  
GROWTH

COMMITMENT TO  
SUSTAINABILITY

ETHICS AND  
TRANSPARENCY

RISING RESULTS

ENGAGED  
STAKEHOLDERS

ENVIRONMENTAL  
MANAGEMENT

GRI ANNEXES

GRI AND SASB INDEX

# Values



## Client

Understand to serve, ensuring a continuous relationship.



## People

Commitment to work makes a difference in our business.



## Quality

Ensuring delivery following our standards of specification, time, and value, with agility.



## Simplicity

In our way of being and doing.



## Purpose

Creating opportunities for the development of the Brazilian fleet, naturally contributing to the reduction of polluting gases, and businesses with integrity, security and efficiency.



## Profit

Essential to sustainable development.



☰ TABLE OF CONTENTS

INTRODUCTION

YEAR HIGHLIGHTS

MESSAGE FROM  
MANAGEMENT

CONSISTENT  
GROWTH

COMMITMENT TO  
SUSTAINABILITY

ETHICS AND  
TRANSPARENCY

RISING RESULTS

ENGAGED  
STAKEHOLDERS

ENVIRONMENTAL  
MANAGEMENT

GRI ANNEXES

GRI AND SASB INDEX



# Work

We operate in the market of heavy vehicles directly through three companies – VAMOS Leasing, VAMOS Used vehicles, and VAMOS Dealerships –, in addition to having a stake in other companies dedicated to synergistic and complementary businesses: HM Forklift, BMB Mode Center, and BMB Mexico and Truckvan.

## VAMOS Leasing

Has a wide portfolio of products of Yellow and Green (agricultural) lines utilized in different segments of infrastructure, and Intralogistics – capable of optimizing movement and storage at distribution centers. Holding 70% of participation in the national market of truck leasing and offering 100% customizable services, according to each client's needs.

## VAMOS Used vehicles

Working with both Retail and Assets<sup>1</sup>, offering trucks, mechanical horses, carts, implements, utilities, buses (intercity and urban), and Green (agricultural) and Yellow lines. They are vehicles of varying brands and models, adapted for several different activities.

<sup>1</sup> Retail: used vehicles with insurance and track record. It allows vehicle negotiation when replacing it for an used car, in addition to several financing options; Asset: used vehicles decommissioned from large company operations. Average life span of 5 to 7 years and a guarantee of origin.



## VAMOS Dealerships

There are 43 stores that sell trucks, buses, machinery and equipment by brands Volkswagen/MAN, Valtra, Fendt, and Komatsu, in three work areas:

**Transrio** – Greatest network of Volkswagen/MAN truck and bus dealerships in Brazil, has been leading the adoption of solar energy – three of the 15 operating branches already have this resource available – as well as other eco-efficiency options. One of them, successfully tested at the unit in Caçapava (SP), involves the reverse logistics of Volkswagen pieces, prioritizing pieces remanufactured at factories and placed in the market once again, with one-year high-quality warranty.

**VAMOS Agricultural** – Aggregates equipment by brands Valtra – which includes tractors, planters, implements, harvesters, platforms, sprayers, and distributors – and brand Fendt, with tractors, planters, and harvesters.

**VAMOS Machinery** – Official distributor of brand Komatsu in the states of Mato Grosso and Mato Grosso do Sul, offering a varied portfolio of machinery, including wheel loaders, excavators, crawler tractors and motor graders. It also represents the Manitou brand, a brand of equipment for industrial and agricultural applications, such as aerial work platforms and telescopic handlers.





## HM Forklifts

For over 20 years in the market, an expert in leasing, services and sales of forklifts and equipment, offering corrective and preventive maintenance plans and sale of genuine parts. Its leasing services are available across national territory and Toyota distribution in regions such as Minas Gerais' South, Sao Paulo's countryside, and the Triângulo Mineiro.



## BMB

Founded in 2001, BMB Mode Center operates as a customization center for Volkswagen/Man trucks and buses and has been the brand's exclusive partner for over 21 years, accounting for 18% of its production. With its headquarters in Porto Real (RJ), it employs 147 professionals and holds a 7% share of the domestic market in its segment. As for Mexico, where its headquarters are in the municipality of Querétaro, it gathers a team of 21 people and represents 25% of Volkswagen's local production.



## Truckvan

In operation since 1992, Truckvan is the greatest manufacturer of mobile units in Brazil and a reference in road implements the heavy-duty segment, in addition to keeping a broad portfolio of products and mobile solutions for leasing. Its headquarters are located in Guarulhos (SP), with 600 employees.





☰ TABLE OF CONTENTS

INTRODUCTION

YEAR HIGHLIGHTS

MESSAGE FROM  
MANAGEMENT

CONSISTENT  
GROWTH

COMMITMENT TO  
SUSTAINABILITY

ETHICS AND  
TRANSPARENCY

RISING RESULTS

ENGAGED  
STAKEHOLDERS

ENVIRONMENTAL  
MANAGEMENT

GRI ANNEXES

GRI AND SASB INDEX

# 2022 Acknowledgment



## Greatest in Transportation & The Best in Transportation 2022

We have achieved the award for greatest company in the category Leasing of Heavy Assets, granted by OTM Editora.



## Greatest Supplier of the Year

Status granted by Tereos Sugar and Energy.



## Fitch Ratings Agency

Elevating our credit score to 'AAA (bra)'.



## Exame's Greatest and Largest

For the second year in a row, we have achieved magazine Exame's award, positioned in first place in the category Transportation, Logistics, and Logistic Services.



## Yearly Época Business 360º – Best Companies in Brazil 2022

First place in the category Vision for the Future and second place in the category Sustainability.



## Na Mão Certa (On the Right Hand) Program Stamp

Granted due to adhering to the program for the protection of children and adolescents against sexual exploitation.



## Carbon Disclosure Project (CDP)

Elevating our score from C to B.



## Top Of Mind in Transportation

We have achieved this title in the fifth edition of the prize awarded by TranspoData.



## Institutional Investor's Latin America Executive Team Ranking

Acknowledge in several categories in the overall ranking promoted by Institutional Investor.



## Sustainable Certification – Edge

Achieved by unit Fendt, at Primavera do Leste (MT), that became the first national farm dealership to hold this acknowledgement, by Banco Mundial.

⇒ (Learn more on the Sustainability Agenda)



☰ TABLE OF CONTENTS

INTRODUCTION

YEAR HIGHLIGHTS

MESSAGE FROM  
MANAGEMENT

CONSISTENT  
GROWTH

📍 COMMITMENT TO  
SUSTAINABILITY

ETHICS AND  
TRANSPARENCY

RISING RESULTS

ENGAGED  
STAKEHOLDERS

ENVIRONMENTAL  
MANAGEMENT

GRI ANNEXES

GRI AND SASB INDEX



# Commitment to sustainability

Sustentabilidade

Atitudes ecologicamente

concretas, socialmente justas

e economicamente viáveis



☰ TABLE OF CONTENTS

INTRODUCTION

YEAR HIGHLIGHTS

MESSAGE FROM  
MANAGEMENT

CONSISTENT  
GROWTH

COMMITMENT TO  
SUSTAINABILITY

ETHICS AND  
TRANSPARENCY

RISING RESULTS

ENGAGED  
STAKEHOLDERS

ENVIRONMENTAL  
MANAGEMENT

GRI ANNEXES

GRI AND SASB INDEX

# Strategy and management

## GRI 2-6

Our strategic planning is based on organic growth, which doesn't rule out the search for evolution also in the scope of our ecosystem, targeting resilient, scalable, synergic markets, with high cross-selling potential. With the goal of seizing investment opportunities in adjacent businesses, over the past two years, we have completed purchases that did not demand large capital allocation, but added value to our businesses. Monarca Machinery and Farm Implements, HM Forklift, BMB Mode Center, and BMB Mexico and Truckvan ([learn more about the last two transactions in the following topic](#)).

Those movements intensified the rhythm of organic growth and important advancements in governance and management, maturity of internal controls and intensive use of technology for process scalability.

Compared to the previous year, we have registered an expansion of 77% in the number of dealerships, reaching 43 units, and we have ended 2022 with 14 used car stores. As for leasing, we have surpassed the goal that we had established for the period, of 35 thousand assets, reaching 43.829 thousand.

Our internal reorganization also prepares us to reach our ambitious short-term and long-term goals, in addition to contributing to market development. It causes us to stand out in this regard, as well as in terms of scalability, being the only leasing company in the Country with the know-how regarding the asset's entire life cycle. Thus, as we foresee a scenario where other players will enter our market, we remain strong due to our wide capillarity; our qualified commercial team, which increased by 50% in the year; the diversification of our customer portfolio and economic segments; and the intense adoption of technology, which reflects in a gain of scale.

The strategy is further reinforced through marketing actions, which seek to communicate our potential and differentials to customers in acting and contributing to their businesses, renewing fleets in a unique system that aggregates sales, leasing, and purchase of trucks, machinery, and equipment.



**The acquisitions completed over the last two years have driven our businesses and ecosystem**



☰ TABLE OF CONTENTS

INTRODUCTION

YEAR HIGHLIGHTS

MESSAGE FROM  
MANAGEMENT

CONSISTENT  
GROWTH

COMMITMENT TO  
SUSTAINABILITY

ETHICS AND  
TRANSPARENCY

RISING RESULTS

ENGAGED  
STAKEHOLDERS

ENVIRONMENTAL  
MANAGEMENT

GRI ANNEXES

GRI AND SASB INDEX

## Synergy and added value

Examples of our attention to the possibility of adding synergy, including cultural synergy, are our purchases of BMB Mode Center and BMB Mexico, customizing Volkswagen/Man trucks and buses, and Truckvan, manufacturer of road implements for heavy vehicles. Both remain independent and operate as subsidiaries of VAMOS Used Vehicles. As for HM Forklift operations, those were absorbed by the Leasing business.

The 70% stakes in BMB Brazil and Mexico were acquired in mid-2021. The process of integration conducted since then has already resulted in added value to our operation through qualified and agile service for our demands. That is because, as a platform that has been the only worldwide implementation center for Volkswagen vehicles for 21 years, BMB has the differential of holding the brand's seal of approval – which is annually audited – and utilizes the same suppliers, parts, and standards, both in Brazil and in Mexico.

In terms of innovation, the company's contribution is also relevant. It is one of the national manufacturers of the technology boarded in Volkswagen vehicles that allows

it to operate on its own, meaning, without the interference of a driver, when harvesting sugarcane. The product was developed by the internal Engineering department, in partnership with Volkswagen.

The acquisition of 70% of Truckvan's capital, in March 2022, also establishes our position as the business platform for trucks and machinery with a complete line of products, and the ability to promote customization to meet the demands of different clients and segments. The company also contributes to the auditing of sector data, with the ability to foresee moves in important sectors we work in.

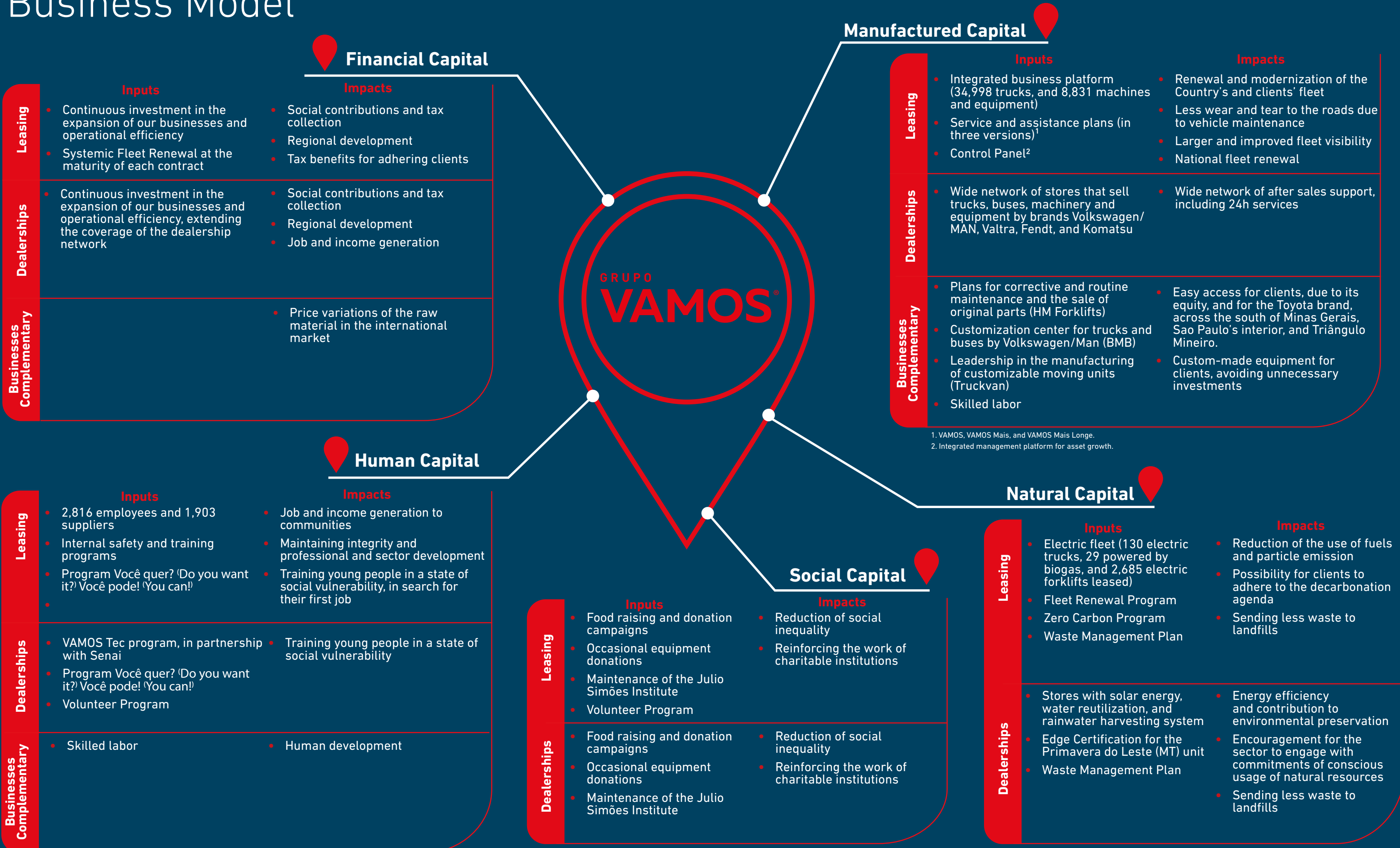
Ongoing, the integration of operations includes the identification of commercial synergies and relevant increment in structure to accelerate Truckvan's path. For this, it has been investing in the acquisition of equipment in cells, capable of boosting productivity and adding value to its products. Another benefit of this business combination was strengthening our investors' trust and our relationship with the financial market.

We seek opportunities aligned  
with our commercial strategy  
and culture





# Business Model



## Financial Capital

	Inputs	Impacts
<b>Leasing</b>	<ul style="list-style-type: none"> <li>Continuous investment in the expansion of our businesses and operational efficiency</li> <li>Systemic Fleet Renewal at the maturity of each contract</li> </ul>	<ul style="list-style-type: none"> <li>Social contributions and tax collection</li> <li>Regional development</li> <li>Tax benefits for adhering clients</li> </ul>
<b>Dealerships</b>	<ul style="list-style-type: none"> <li>Continuous investment in the expansion of our businesses and operational efficiency, extending the coverage of the dealership network</li> </ul>	<ul style="list-style-type: none"> <li>Social contributions and tax collection</li> <li>Regional development</li> <li>Job and income generation</li> </ul>
<b>Businesses Complementary</b>		<ul style="list-style-type: none"> <li>Price variations of the raw material in the international market</li> </ul>

## Manufactured Capital

	Inputs	Impacts
<b>Leasing</b>	<ul style="list-style-type: none"> <li>Integrated business platform (34,998 trucks, and 8,831 machines and equipment)</li> <li>Service and assistance plans (in three versions)<sup>1</sup></li> <li>Control Panel<sup>2</sup></li> </ul>	<ul style="list-style-type: none"> <li>Renewal and modernization of the Country's and clients' fleet</li> <li>Less wear and tear to the roads due to vehicle maintenance</li> <li>Larger and improved fleet visibility</li> <li>National fleet renewal</li> </ul>
<b>Dealerships</b>	<ul style="list-style-type: none"> <li>Wide network of stores that sell trucks, buses, machinery and equipment by brands Volkswagen/ MAN, Valtra, Fendt, and Komatsu</li> </ul>	<ul style="list-style-type: none"> <li>Wide network of after sales support, including 24h services</li> </ul>
<b>Businesses Complementary</b>	<ul style="list-style-type: none"> <li>Plans for corrective and routine maintenance and the sale of original parts (HM Forklifts)</li> <li>Customization center for trucks and buses by Volkswagen/Man (BMB)</li> <li>Leadership in the manufacturing of customizable moving units (Truckvan)</li> <li>Skilled labor</li> </ul>	<ul style="list-style-type: none"> <li>Easy access for clients, due to its equity, and for the Toyota brand, across the south of Minas Gerais, Sao Paulo's interior, and Triângulo Mineiro.</li> <li>Custom-made equipment for clients, avoiding unnecessary investments</li> </ul>

1. VAMOS, VAMOS Mais, and VAMOS Mais Longe.  
2. Integrated management platform for asset growth.

## Human Capital

	Inputs	Impacts
<b>Leasing</b>	<ul style="list-style-type: none"> <li>2,816 employees and 1,903 suppliers</li> <li>Internal safety and training programs</li> <li>Program Você quer? (Do you want it?) Você pode! (You can!)</li> </ul>	<ul style="list-style-type: none"> <li>Job and income generation to communities</li> <li>Maintaining integrity and professional and sector development</li> <li>Training young people in a state of social vulnerability, in search for their first job</li> </ul>
<b>Dealerships</b>	<ul style="list-style-type: none"> <li>VAMOS Tec program, in partnership with Senai</li> <li>Program Você quer? (Do you want it?) Você pode! (You can!)</li> <li>Volunteer Program</li> </ul>	<ul style="list-style-type: none"> <li>Training young people in a state of social vulnerability</li> </ul>
<b>Businesses Complementary</b>	<ul style="list-style-type: none"> <li>Skilled labor</li> </ul>	<ul style="list-style-type: none"> <li>Human development</li> </ul>

## Social Capital

	Inputs	Impacts
<b>Leasing</b>	<ul style="list-style-type: none"> <li>Food raising and donation campaigns</li> <li>Occasional equipment donations</li> <li>Maintenance of the Julio Simões Institute</li> <li>Volunteer Program</li> </ul>	<ul style="list-style-type: none"> <li>Reduction of social inequality</li> <li>Reinforcing the work of charitable institutions</li> </ul>
<b>Dealerships</b>	<ul style="list-style-type: none"> <li>Food raising and donation campaigns</li> <li>Occasional equipment donations</li> <li>Maintenance of the Julio Simões Institute</li> </ul>	<ul style="list-style-type: none"> <li>Reduction of social inequality</li> <li>Reinforcing the work of charitable institutions</li> </ul>

## Natural Capital

	Inputs	Impacts
<b>Leasing</b>	<ul style="list-style-type: none"> <li>Electric fleet (130 electric trucks, 29 powered by biogas, and 2,685 electric forklifts leased)</li> <li>Fleet Renewal Program</li> <li>Zero Carbon Program</li> <li>Waste Management Plan</li> </ul>	<ul style="list-style-type: none"> <li>Reduction of the use of fuels and particle emission</li> <li>Possibility for clients to adhere to the decarbonation agenda</li> <li>Sending less waste to landfills</li> </ul>
<b>Dealerships</b>	<ul style="list-style-type: none"> <li>Stores with solar energy, water reutilization, and rainwater harvesting system</li> <li>Edge Certification for the Primavera do Leste (MT) unit</li> <li>Waste Management Plan</li> </ul>	<ul style="list-style-type: none"> <li>Energy efficiency and contribution to environmental preservation</li> <li>Encouragement for the sector to engage with commitments of conscious usage of natural resources</li> <li>Sending less waste to landfills</li> </ul>



INTRODUCTION

YEAR HIGHLIGHTS

MESSAGE FROM  
MANAGEMENT

CONSISTENT  
GROWTH

COMMITMENT TO  
SUSTAINABILITY

ETHICS AND  
TRANSPARENCY

RISING RESULTS

ENGAGED  
STAKEHOLDERS

ENVIRONMENTAL  
MANAGEMENT

GRI ANNEXES

GRI AND SASB INDEX

# Sustainability Agenda

GRI 3-3 – Brazilian fleet development | 3-3 – The rights of indigenous people | GRI 201-2

Considering the main global economies, Brazil has the highest concentration of road transportation of cargo and passengers, 58%, and its highways are responsible for the transportation of 75% of production. To meet this demand, the Country had, at the end of 2022, a fleet of 2.5 million trucks, with the weighted average age of 21 years, according to the National Land Transport Agency (ANTT). Considering that our fleet, also at the end of 2022, was a total of 38.6 thousand assets, of which 30.6 thousand trucks with the average age below two years, the finding is that it is ten times younger than the national fleet's average.

This data shows the direct contribution of our business model to the renovation and drive for innovation of the national fleet, which creates relevant positive socio-environmental impacts, judging by indicators such as:

## Benefits of newer vehicles:



**57% higher mileage driven**, on average.



**The risk of accidents is reduced by 17.4%.**



**Reduction in the emission of pollutants by over 60%** and fuel consumption and Greenhouse Gas (GHG) emissions by over 5% compared to vehicles aged over 20 years.

Following the same line, to increase the volume of neutralized emissions in our value chain, we have kept VAMOS Zero Carbon since 2021. The action is part of our goal to reduce the intensity of our business emissions – since 2019 we annually offset our emissions of scopes 1 and 2 –, testing electrification models and reduced fuel consumption.

The challenge of decarbonization is also at an advanced stage in our fleet of electric forklift, which accounts for 53% of the total number of such vehicles in operation in Brazil. We estimate that an electric forklift emits 17 times less CO<sub>2</sub> compared to a LPG-powered machine. That is why, together with assemblers and other economic agents in the sector, we also intend to expand this concept to heavy vehicles. We already have a stock of over 130 electric trucks available for leasing, in addition to 29 biogas-powered trucks.

All those actions are a part of the strategy of adaptation and planning in the context of climate change, conveyed as the monitoring of risks, challenges, and opportunities regarding the theme. In addition, we exercise our social role through the Fleet Renovation Program – which, in 2022, concluded the monitoring of the impacts generated in the lives of the truck drivers participating in the action. In the year, we developed a series of goals and objectives – many of which already reached in the year – that expresses our commitment to the Sustainability Agenda. *(See next page)*



INTEGRATED ANNUAL REPORT 2022

TABLE OF CONTENTS

INTRODUCTION

YEAR HIGHLIGHTS

MESSAGE FROM MANAGEMENT

CONSISTENT GROWTH

COMMITMENT TO SUSTAINABILITY

ETHICS AND TRANSPARENCY

RISING RESULTS

ENGAGED STAKEHOLDERS

ENVIRONMENTAL MANAGEMENT

GRI ANNEXES

GRI AND SASB INDEX

		Goal/Objective	Date reached	2022 Status
Environmental dimension	Emissions management	Providing carbon offsetting opportunities for 300 trucks, which equals 20 thousand tons of CO <sub>2</sub> emission per year.	2022	We have continued the work of sharing and introducing the proposal, highlighting the benefits of adhering to VAMOS Zero Carbon, which has resulted in the conclusion of two contracts under this model. The results of emissions and offsetting have not yet been calculated at the year-end closing since the time for measurement was insufficient to ensure its consistency.
		Achieving the leasing of 100 electric trucks.	2022	We have finished the year with 130 units in stock, including e-delivery, JAC, and utilities. We have also maintained 29 gas-powered Scania units.
		Reducing the absolute emissions of scopes 1 and 2 by 23%, in relation to 2021.	2022	Not considering acquired companies, to ensure faithfulness towards the initial goal, there was a 41.74% reduction in the year.
		Reducing relative emissions of scope 3 (total emissions per year/#assets) by 15%, starting from the base year 2021.	By 2030	The study that resulted in the expansion of the measurement scope for the incorporation, into the inventory, of categories 1, 3, 5, 6, 7, and 13 progressed during the year.
		Offsetting our emissions of scopes 1 and 2.	Yearly	Goal reached.
	Sustainable management	Reducing the monthly consumption of water m <sup>3</sup> /collaborator by 8% – equivalent to 1.39 m <sup>3</sup> /collaborator.	2022	Not considering acquired companies, to ensure faithfulness towards the initial goal, there was a 30.14% reduction in the year.
		Reducing energy consumption per collaborator by 5% – equivalent to 1.32 kWh/collaborator.	2022	Not considering acquired companies, to ensure faithfulness towards the initial goal, there was a 13.25% reduction in the year.
		Achieving at least one Edge certified model store.	2022	Our Fendt unit at Primavera do Leste (MT) was the first agricultural dealership in Brazil to obtain the certification, from Banco Mundial, which attested to 39% reduction in energy consumption, 27% in water consumption, and 58% in the use of materials, collaborating for the reduction of CO <sub>2</sub> emissions.
		Generating at least 45% of energy demand through renewable sources at our stores.	2022	Structural adaptations were necessary in the existing stores and the term for completion was postponed to 2023.
		90% signature of terms of sustainable commitment by 2025 in third-party repair shops.	By 2025	The rate was at 63%, lower than the previous year (80%) due to the review of criteria regarding repair shops: considering all repair shops registered, expanding the universe of 3.5 thousand to 5,267.
		Ensuring the dangerous waste created in proprietary repair shops are reutilized, recycled, or co-processed, in over 95% of overall volume created by 2023, and in 100% by 2025.	By 2025	We have surpassed the goal by reaching 95% in advance.
Social dimension	Engagement and volunteering	300 hours of volunteer work in the year.	2022	Goal surpassed, with a total of 370 hours.
	Social transformation	Sharing socioeconomic results of the impact to the lives of 49 self-employed truck drivers, after participating in the Fleet Renovation Program.	2022	Goal reached. Results will be shared in due course.
		Inserting 65 young people into entry programs with an eye on professional and socio-emotional development (base date: 12/31/21).	2022	Goal reached. Results will be shared in due course.
Administration dimension	B System	Obtaining certification B.	By 2025	The process is ongoing, and we have advanced in maturing to the evaluation of the last points audited by B Lab Global and final score.



☰ TABLE OF CONTENTS

INTRODUCTION

YEAR HIGHLIGHTS

MESSAGE FROM  
MANAGEMENT

CONSISTENT  
GROWTH

COMMITMENT TO  
SUSTAINABILITY

ETHICS AND  
TRANSPARENCY

RISING RESULTS

ENGAGED  
STAKEHOLDERS

ENVIRONMENTAL  
MANAGEMENT

GRI ANNEXES

GRI AND SASB INDEX

In 2022, we have altered the status of some of our goals/objectives to challenge ourselves to advance at a more rapid pace in terms of our sustainability commitments.

Thus, for 2023, we have added a goal, increased, maintained, and replaced others, as shown by the following figure.

Dimension	Alteration	Goal/Objective
Emissions management	Maintenance	Providing carbon offsetting opportunities for 300 trucks, which equals 20 thousand tons of CO <sub>2</sub> .
	Replacement	7% of the fleet's adoption of electric assets.
	Expansion	Reducing the absolute emissions of scopes 1 and 2 by 42% by 2030, in relation to 2021 (SBTi).
	Maintenance	Reducing relative emissions of scope 3 (total emissions per year/#assets) by 15% by 2030, starting from the base year 2021.
	Maintenance	Offsetting our emissions of scopes 1 and 2.
Sustainable management	Expansion	Reducing m <sup>3</sup> consumption per collaborator by 8%, including acquired companies.
	Expansion	Reducing energy consumption per collaborator by 8%, including acquired companies.
	Expansion	Having at least three new model-stores with an Edge certification.
	Change	Generating at least 20% of energy demand through renewable sources at our units, including acquired companies.
	Maintenance	90% signature of terms of sustainable commitment by 2025 in third-party repair shops.
Engagement and volunteering	Expansion	Ensuring the dangerous waste created in proprietary repair shops are reutilized, recycled, or co-processed, in over 95% of overall volume created by 2023, and in 100% by 2025, including acquired companies – base year 2022.
	Expansion	500 hours of volunteer work.
Social transformation	Expansion	Establishing a Volunteer Program at local communities from the Social Vulnerability Index.
	Replacement	Developing and establishing our own technical training program.
	SSMAQ	Severity rate less than 300 - as per standard formula Qt. of days (lost + debited) * 1,000,000 / HHT Reduce the Time Off Rate by 8% – 3.97



☰ TABLE OF CONTENTS

INTRODUCTION

YEAR HIGHLIGHTS

MESSAGE FROM  
MANAGEMENT

CONSISTENT  
GROWTH

COMMITMENT TO  
SUSTAINABILITY

ETHICS AND  
TRANSPARENCY

RISING RESULTS

ENGAGED  
STAKEHOLDERS

ENVIRONMENTAL  
MANAGEMENT

GRI ANNEXES

GRI AND SASB INDEX

In 2022, in parallel with the structuring of the Health, Safety, Environment, and Quality area (HSEQ) ([learn more about it on the “Environmental Preservation” chapter](#)) and the approval of our Climate Change Policy ([see on chapter “Ethics and Transparency”](#)), we conducted two studies aligned with our commitment to reducing the impact of our activities. One of them, as part of the Socio-environmental Diagnosis, included mapping 47 store locations – three of which in the same region – to identify if they were based in indigenous or protected areas and of elevated water stress, however without impacting our operations. The work found five units in area of high-water stress and one near (10 km) an indigenous area – according to legal and established by highway limits parameters. When opening new stores, we have adopted the appropriate socio-environmental parameters to be aggregated to viability studies.

The other study, involving 46 dealerships, sought to identify the financial impacts of climate issues to business, considering, among other aspects, incidents or losses due to

various natural events, units closed, severity, and number of victims. There were 11 units impacted by strong winds, rains, and storms, resulting in financial losses of approximately BRL 700,000, but without victims or loss and closure of assets.

Those and other risks related to economical, environmental, social, and governance factors were reassessed in 2022 and are available at our Risk Control Matrix, analyzed and validated through the Sustainability Committee and Auditing. The document gathers 53 occurrences followed by its impact, probability, control description, frequency, and plans of action.

Another reference for our socio-environmental work is Group SIMPAR’s Environmental Aspects and Impacts Matrix. With over 170 items, the document reinforces our risk management policy by listing:

1

**Area/Activity**

the administrative building or the building administration, for example;

2

**Aspect**

water or energy consumption, among others;

3

**Impact**

in case the aspect is water or energy, resource depletion;

4

**Risks**

in the same example, it includes reduced supply or supply interruptions;

5

**Opportunities**

in the aspect of energy, seeking partnerships with companies that present greater efficiency (solar generators, ethanol, biodiesel) and, in the aspect of water, investments in new technologies for reduced consumption, as an example;

6

**Operational control**

which indicates awareness campaigns or actions to be adopted, such as equipment replacement.



☰ TABLE OF CONTENTS

INTRODUCTION

YEAR HIGHLIGHTS

MESSAGE FROM  
MANAGEMENT

CONSISTENT  
GROWTH

📍 COMMITMENT TO  
SUSTAINABILITY

ETHICS AND  
TRANSPARENCY

RISING RESULTS

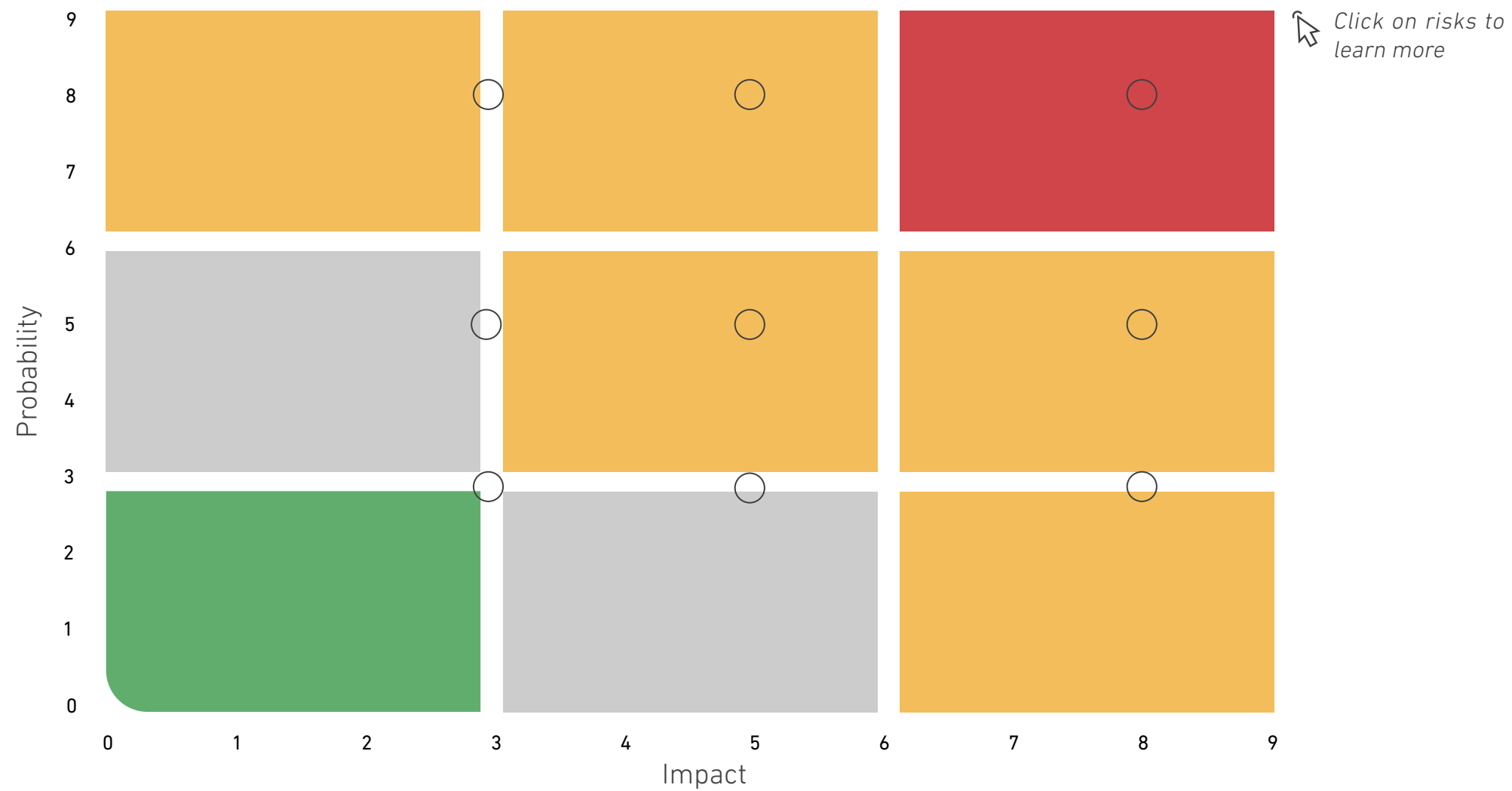
ENGAGED  
STAKEHOLDERS

ENVIRONMENTAL  
MANAGEMENT

GRI ANNEXES

GRI AND SASB INDEX

# Climate risks





☰ TABLE OF CONTENTS

INTRODUCTION

YEAR HIGHLIGHTS

MESSAGE FROM  
MANAGEMENT

CONSISTENT  
GROWTH

COMMITMENT TO  
SUSTAINABILITY

ETHICS AND  
TRANSPARENCY

RISING RESULTS

ENGAGED  
STAKEHOLDERS

ENVIRONMENTAL  
MANAGEMENT

GRI ANNEXES

GRI AND SASB INDEX



# Ethics and transparency



☰ TABLE OF CONTENTS

INTRODUCTION

PELA PROTEÇÃO DA INFÂNCIA

YEAR HIGHLIGHTS

MESSAGE FROM  
MANAGEMENT

CONSISTENT  
GROWTH

COMMITMENT TO  
SUSTAINABILITY

ETHICS AND  
TRANSPARENCY

RISING RESULTS

ENGAGED  
STAKEHOLDERS

ENVIRONMENTAL  
MANAGEMENT

GRI ANNEXES

GRI AND SASB INDEX



# Corporate governance

## GRI 2-28

As supporters of the United Nations (UN) Global Compact (to which we allocate BRL 6,498.70), we seek to continuously advance in aspects related to its ten universal principles, on human rights, labor, environment, and anti-corruption. We have also signed the Business Pact for Integrity and Anti-Corruption, by the Ethos Institute, and the Women 360 Movement, for the development of the female audience.

We are sponsors of the On the Right Track Program, by Childhood Brazil (to which we allocate BRL 7,562.50), with the purpose of ending the sexual exploitation of children and adolescents, with its backbone being the

Corporate Pact Against Sexual Exploitation of Children and Adolescents on Brazilian Roadways, to which we are also committed. The theme is addressed in our Human Rights Policy, our codes of conduct, and through campaigns that follow the Childhood Brazil calendar and our involvement with our teams of volunteers, who contribute as multipliers.

We also cultivate relationships with entities that represent our working segments, such as the Brazilian Association of Public Companies (ABRASCA) and the Business Development Agency (AGFE).



We are supporters  
of the UN's Global  
Compact...



...the Business  
Pact for Integrity  
and Against  
Corruption...



...and Partners of  
the On the Right  
Track Program.



☰ TABLE OF CONTENTS

INTRODUCTION

YEAR HIGHLIGHTS

MESSAGE FROM  
MANAGEMENT

CONSISTENT  
GROWTH

COMMITMENT TO  
SUSTAINABILITY

ETHICS AND  
TRANSPARENCY

RISING RESULTS

ENGAGED  
STAKEHOLDERS

ENVIRONMENTAL  
MANAGEMENT

GRI ANNEXES

GRI AND SASB INDEX



**The Code of Conduct guides  
the maintenance of a safe  
and inclusive environment**

## Best practices

GRI 2-15 | 2-16 | 2-19 | 2-20 | 2-23 | 2-24 | 2-25 | 2-26 | 201-2 | 408-1 | 409-1 | 3-3 – Fight against corruption | 3-3 – Non-discrimination | 3-3 – Child labor | 3-3 – Labor analogous to slavery | 3-3 – Labor relations | 3-3 Safety practices

Our operations are guided by ethics, transparency, and compliance. We also maintain a dedicated cell to the management of the Compliance Program, that is a part of the Board of Governance, Risk, Compliance and Audit (GRCA), that seeks to prevent, detect, highlight, and monitor compliance with legislation and internal standards. Thus, we seek the necessary adjustments to the risks identified, especially in the public environment, as well as to strengthen ethical principles and transparency standards. The program is composed of a few pillars, with the main ones being: 1. Code of Conduct and Anti-corruption Policies; 2. Senior Management Support and reporting; 3. Reporting Channel; 4. Training and Communication; and 5. Risk Monitoring.

The Code of Conduct is composed of a set of guidelines that reproduce our values and of our subsidiaries. The document, available on the corporate website, addresses human rights, work relationships, anti-corruption, health and safety, and conflict of interests, among other topics, in addition to establishing guidelines to relationships with customers, suppliers, shareholders, communities, the public sector, and other relationship audiences. In addition, it forbids any kind of discrimination or disrespect, as well as behavior capable of harming anyone's dignity, with the goal of ensuring a safe and inclusive space for all. It also reinforces that the respect of human rights must be ensured to all individuals we all interact with, regardless of race, gender, sexual orientation, social class, nationality, ethnicity, language, religion, political/labor option, disability, or any other characteristic.

This commitment is also manifested in our Human Rights and Sustainability policies, in addition to being a reoccurring theme in University VAMOS trainings and addressed since the attraction, selection, and hiring process. An example is the fact that the Gupy platform, for hiring, highlights that the available vacancies promote diversity by not establishing conditions related to gender, sexual orientation, race, religion, or disability. We seek to ensure safe and healthy working conditions, infrastructure, and means of accessibility that are inclusive to all.



☰ TABLE OF CONTENTS

INTRODUCTION

YEAR HIGHLIGHTS

MESSAGE FROM  
MANAGEMENT

CONSISTENT  
GROWTH

COMMITMENT TO  
SUSTAINABILITY

ETHICS AND  
TRANSPARENCY

RISING RESULTS

ENGAGED  
STAKEHOLDERS

ENVIRONMENTAL  
MANAGEMENT

GRI ANNEXES

GRI AND SASB INDEX

The Code of Conduct and Human Rights Policy also manifest our intolerance regarding child labor and labor analogous to slavery. And, because we are inserted in several business fronts, we assess whether our clients and partners follow the same principles – we even keep a clause about it in the contracts with both audiences.

We are unaware of negative impacts originating from our business relations. We have committed to the maintaining an anti-corruption culture at all levels through periodic risk assessment, audits, training, and encouraging employees' constant improvement. It is the responsibility of Administrators, the Board of Directors, and the Role of Managing Risks, Internal Controls, and Compliance ensuring efficiency and adequacy of internal controls established and obtaining information that provides improvements to the process of managing risks, through continuous and impartial assessments.

In addition, we adopt a Code of Conduct for Third Parties, applicable to all we maintain a relationship with, for example – but not limited to – suppliers, service providers, partners, and business consultants. *(Learn more about the document in the topic "Suppliers")*

There is also a Reporting Channel available, that is out-sourced to ensure greater credibility regarding the anonymity of the individual's report and to make the result of the investigation of the complaints more efficient. Through telephone number 0800 726 7111 and website [www.contatoseguro.com.br/grupovamos](http://www.contatoseguro.com.br/grupovamos), collaborators, shareholders, and other interested parties may report actions, omissions, irregularities, nonconformities, facts that disobey legislation, the Code of Conduct and policies and internal standards, or even actions that may cause harm to any of our activities, collaborators, shareholders, and fellow audiences. Throughout the process of investigation, we forbid any kind of retaliation, exposure, threat, and/or coercion of those responsible for the report, witnesses, and others involved.

There is also the Transparent Line, another communication channel of the Compliance Program, open to both internal and external audiences, dedicated to the resolution of queries regarding the Code of Conduct, anti-corruption policies, and information demanded by internal policies, that can be accessed through telephone number 0800 726 7250 and e-mail [conformidade@grupovamos.com.br](mailto:conformidade@grupovamos.com.br).

A series of other mechanisms guide our business conduction, relationships, and behavior through ethical, consistent, and responsible conduct. In 2022, this foundation was strengthened with the redrafting of the Sustainability Policy and Private Social Investment Policy and the approval of the Health, Safety, and Environment (HSE) Policy, Human Rights Policy, and Climate Change Policy.



Robust  
compliance  
practices  
ensure  
ethics





INTRODUCTION

YEAR HIGHLIGHTS

MESSAGE FROM  
MANAGEMENT

CONSISTENT  
GROWTH

COMMITMENT TO  
SUSTAINABILITY

ETHICS AND  
TRANSPARENCY

RISING RESULTS

ENGAGED  
STAKEHOLDERS

ENVIRONMENTAL  
MANAGEMENT

GRI ANNEXES

GRI AND SASB INDEX



## Climate changes and security are part of our internal policies



The first reflects our commitment to adopting and preserving best practices in health, safety, and environment in our culture, strategic business decisions, and daily practices. *(Learn more about it in the topic "Health, safety, and quality of life")*

Regarding human rights, in turn, it guides our work throughout the entire cycle of operations, in line with other guidelines that are already upheld, such as the Code of Conduct, and Code of Conduct for Third Parties, the Sustainability Policy, and the Social Investment Policy.

As for the Climate Change Policy, it expresses our efforts to promoting mitigation, offsetting, and adaptation actions to the climate change scenario. We consider this theme a priority, due to the relevance of the transport sector regarding the burning of fossil fuels. Thus, we seek to contribute with mitigating solutions for the global average temperature warming, having the main treaties and institutions as a reference, such as the Paris Agreement, Science Based Targets (SBTi), the UN Global Compact, the Brazilian GHG Protocol Program, and the Intergovernmental Panel on Climate Change (IPCC).

The *Policy on related party transactions*, in turn, establishes the procedures that mitigate risks in the case of conflict of interest during transactions. Occasional conflicts must be revealed to interested parties and disclosed to the market.

Regarding risks, every exposure is communicated to the CEO by officers and/or the Audit Committee, that handles the theme. Depending on the risk classification, the Board of Directors may be required to take a decision at an ordinary or extraordinary meeting. In addition, there is also the Control, Risk, and Compliance (CRC) area, that monitors and guides identified risks.

According to our *Remuneration Policy for Executives and Board Members*, members of the highest governance bodies and top executives receive a fixed monthly remuneration, defined based on individual negotiation, and guided, among other factors, by salary surveys. The amounts are paid as merit bonuses, within the limits established internally, subject to the eligibility and provided that the established targets are achieved.

\*Access the map for the detailed voting of the General Assembly at <https://api.mziq.com/mzfilemanager/v2/d/7715d566-5b13-44f4-96c2-0949202d82b4/0ba34525-0b74-8752-ed6b-909227482b5f?origin=1>.



INTRODUCTION

YEAR HIGHLIGHTS

MESSAGE FROM  
MANAGEMENT

CONSISTENT  
GROWTH

COMMITMENT TO  
SUSTAINABILITY

ETHICS AND  
TRANSPARENCY

RISING RESULTS

ENGAGED  
STAKEHOLDERS

ENVIRONMENTAL  
MANAGEMENT

GRI ANNEXES

GRI AND SASB INDEX

## Advisors GRI 2-23



Climate Change Policy



Privacy Policy



Securities Trading Policy



Occupational Health and  
Safety Manual



Nomination of Members  
of the Board of Directors,  
Committees, and  
Statutory Board Policy



Public Tender  
Participation Policy



Human Rights Policy



Disclosure of Relevant  
Acts or Facts Policy



Gifts, Entertainment and  
Hospitality Policy



Sustainability Policy



Risk Management Policy



Donations and  
Sponsorship Policy



Social Investment Policy



Remuneration Policy for  
Executives and Board  
Members



Policy for Interaction with  
Public Authorities



Health, Safety, and  
Environment Policy



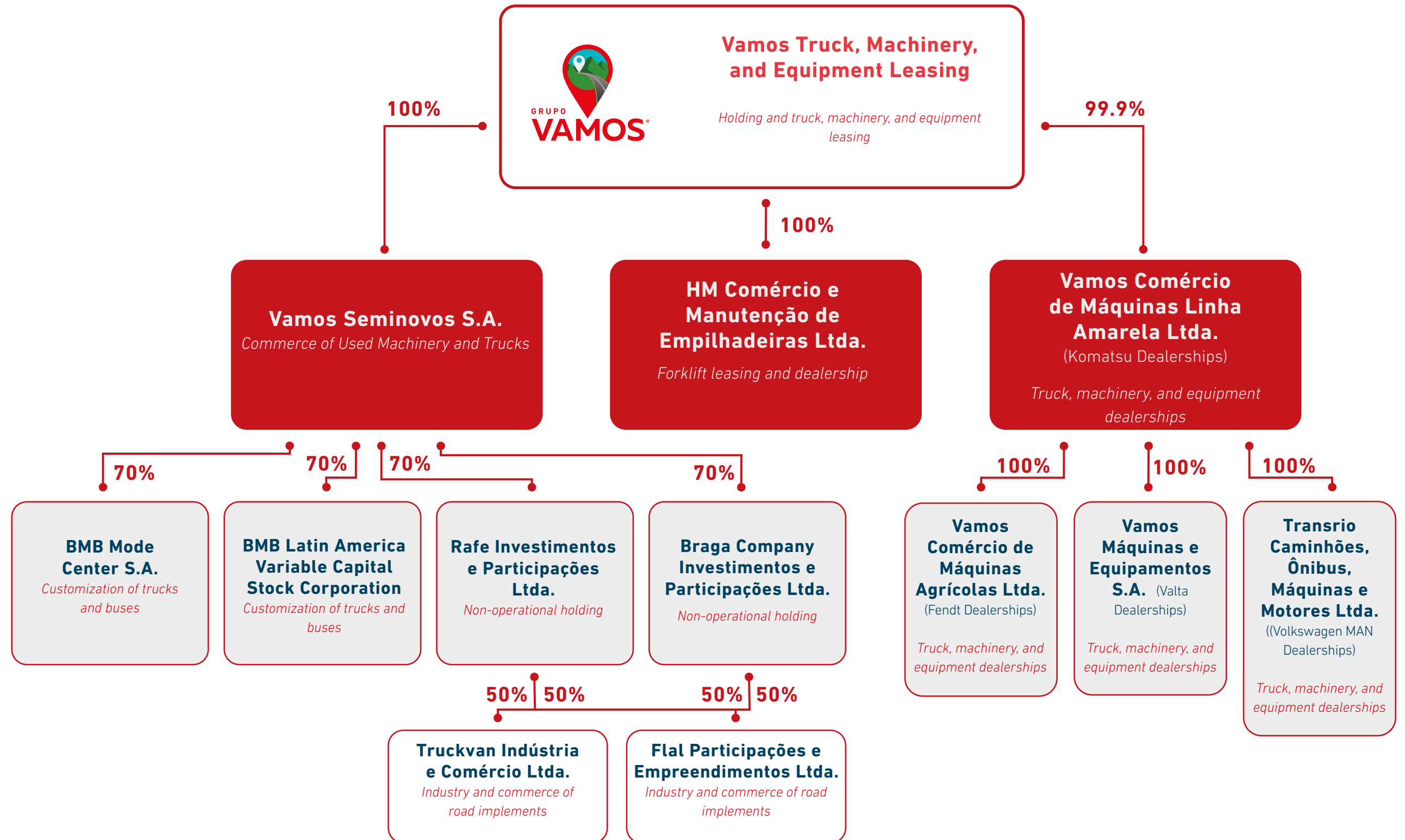
Policy on Related Party  
Transactions



Learn more about our advisors by  
clicking the links.



# Ownership structure





INTRODUCTION

YEAR HIGHLIGHTS

MESSAGE FROM  
MANAGEMENT

CONSISTENT  
GROWTH

COMMITMENT TO  
SUSTAINABILITY

ETHICS AND  
TRANSPARENCY

RISING RESULTS

ENGAGED  
STAKEHOLDERS

ENVIRONMENTAL  
MANAGEMENT

GRI ANNEXES

GRI AND SASB INDEX

# Governance structure

GRI 2-9

We maintain, as the main decision-making bodies, the Board of Directors and the Executive Board, supported by the Supervisory Board, established in 2022, and by assessment committees: Audit, Ethics and Compliance and Sustainability.

## Board of Directors (BD)

GRI 2-10 | 2-11 | 2-12 | 2-13 | 2-14 | 2-17

- It answers for the overall business guidelines, deliberating on strategic movements and assessing operational results and impacts from an economical, social, and environmental dimension. It is up to the body, therefore, to establish the strategic guidelines that guide the business – conducted by the Executive Board, responsible for the direct management of operations.
- It elects and holds the power to dismiss members of the Executive Board.
- It ensures integrated thinking in the preparation of the Integrated Annual Report.
- It is composed of five members, two of them independent, elected and dismissible by the General Meeting for unified two-year terms, reelection allowed.
- The election of members considers criteria from our Bylaws, the opinion of stakeholders, including shareholders, and aspects such as diversity, independence, and skills that are relevant for our business.
- Members gather periodically. In 2022, the body promoted four ordinary and six extraordinary meetings for relevant discussions on topics, including what has been discussed at the gatherings of the Sustainability Committee. Crucial concerns are communicated to the Board of Directors through advisory committees, which hold periodic meetings with the participation of its executives and other leadership levels.
- The chairman of the body does not assume an executive position in our structure.
- Some members have knowledge and skills in sustainable development. In addition, decisions on risks and opportunities related to the topic are guided by the Sustainability Committee.

## Composition

📍 Fernando Antonio Simões | Chairman

📍 Denys Marc Ferrez | Advisor

📍 Antônio da Silva Barreto Júnior | Advisor

📍 Paulo Sergio Kakinoff | Independent Advisor

📍 Jose Mauro Depes Lorga | Independent Advisor

⇒ (Board members' curriculums are available on our website, under the tab "Corporate governance")



INTRODUCTION

YEAR HIGHLIGHTS

MESSAGE FROM  
MANAGEMENT

CONSISTENT  
GROWTH

COMMITMENT TO  
SUSTAINABILITY

ETHICS AND  
TRANSPARENCY

RISING RESULTS

ENGAGED  
STAKEHOLDERS

ENVIRONMENTAL  
MANAGEMENT

GRI ANNEXES

GRI AND SASB INDEX

## Board of Directors competence framework GRI 2-9 | GRI 2-12



**Fernando Antonio  
Simões (SIMPAR)**



**Denys Marc Ferrez  
(SIMPAR)**



**Antônio da Silva Barreto  
Júnior (SIMPAR)**



**Paulo Sergio Kakinoff  
Independent**



**José Mauro Depes  
Lorga Independent**

	Fernando Antonio Simões (SIMPAR)	Denys Marc Ferrez (SIMPAR)	Antônio da Silva Barreto Júnior (SIMPAR)	Paulo Sergio Kakinoff Independent	José Mauro Depes Lorga Independent
Strategy	✓		✓	✓	✓
Innovation, entrepreneurship and new business models	✓			✓	✓
Capital market		✓	✓	✓	
M&A	✓		✓	✓	✓
Capital allocation	✓	✓		✓	
Accounting					✓
Finance		✓	✓	✓	✓
Economy				✓	✓
Geopolitical scenario				✓	
Risks, compliance and integrity culture		✓		✓	✓
People, culture and talent	✓			✓	✓
Social impact, diversity, equity and inclusion	✓			✓	✓
Retail, marketing and customer service	✓			✓	✓
Logistics operations and mobility	✓		✓	✓	✓
Corporate governance in publicly traded companies	✓		✓	✓	✓
Relationship with investors	✓	✓		✓	
Group history and industry involvement	✓	✓		✓	✓



INTRODUCTION

YEAR HIGHLIGHTS

MESSAGE FROM  
MANAGEMENT

CONSISTENT  
GROWTH

COMMITMENT TO  
SUSTAINABILITY

ETHICS AND  
TRANSPARENCY

RISING RESULTS

ENGAGED  
STAKEHOLDERS

ENVIRONMENTAL  
MANAGEMENT

GRI ANNEXES

GRI AND SASB INDEX

## GRI 2-9

### Fiscal Council

- An independent inspection body, it contributes towards better business performance by adopting principles of transparency, equity, and accountability.
- Of a non-permanent character, it was instituted in 2022.
- Composed of six officers, of which three are full members and their respective alternates.

⇒ *(The composition of the body and advisors' curriculums are available on our website, on the tab "Corporate governance")*

### Executive Board

- It answers for business administration, in accordance with strategic guidelines established by the Board of Directors.
- Composed of four officers, one being the CEO, a chief Financial and Investor Relations Officer, a chief Commercial Officer, and an executive officer.
- 
- Elected by the Board of Directors on January 15<sup>th</sup> of 2021, the members gather on a weekly basis on a common basis and, extraordinarily, whenever necessary. Their mandates will last until January 15<sup>th</sup> of 2023, with reelection being allowed.

### Composition

📍 Gustavo Henrique Braga Couto | Chairman

📍 Gustavo Henrique Paganoto Moscatelli | Financial and Investor Relations Officer<sup>1</sup>

📍 José Geraldo Santana Franco Júnior | Commercial Executive-Officer

📍 Christian Hahn da Silva | Commercial Executive-Officer

⇒ *(Board members' curriculums are available on our website, on the tab "Corporate governance")*

<sup>1</sup>. Resigned from the Board of Directors on February of 2023, being replaced by executive Adriano Ortega Carvalho.



INTRODUCTION

YEAR HIGHLIGHTS

MESSAGE FROM  
MANAGEMENT

CONSISTENT  
GROWTH

COMMITMENT TO  
SUSTAINABILITY

ETHICS AND  
TRANSPARENCY

RISING RESULTS

ENGAGED  
STAKEHOLDERS

ENVIRONMENTAL  
MANAGEMENT

GRI ANNEXES

GRI AND SASB INDEX

## Advisory committees GRI 2-9 | 2-12 | 2-13 | 2-14 | 2-16

### Audit

- As its goal, supervising the quality and integrity of financial reports, adherence to legal, statutory and regulatory standards, adequacy of processes related to risk management and the activities of the internal audit and independent auditors. Has promoted 13 regular meetings this year.

### Composition

- 📍 Maria Fernanda Teixeira
- 📍 Álvaro Pereira Novis
- 📍 José Mauro Depes Lorga

### Ethics and Compliance

- Recommending aspects of compliance, disclosure, and updates to the Code of Conduct and internal rules, in addition to reviewing, enforcing disciplinary measures, recommending and monitoring preventive actions in cases of violation of legislation, the Anti-Corruption Law and other mechanisms prohibiting bribery, fraud and offering or receiving undue advantage. In 2022, six meetings were held.

### Composition

- 📍 Fabio Albuquerque Marques Velloso
- 📍 Marco Antonio Nahum
- 📍 Vinícius José Zivieri Ralio

### Sustainability

- It is composed of our CEO and it subsidizes the Board of Directors – to which it reports to – in the fulfillment of legal attributions and advisory services regarding social environmental and governance topics related to our sustainable development. The body is also responsible for approving the Integrated Report. Has promoted six regular meetings this year.

### Composition

- 📍 Fernando Antonio Simões Filho
- 📍 Tarcila Reis Correa Ursini
- 📍 Gustavo Henrique Braga Couto

⇒ (Board members' curriculums are available on our website, under the tab "Corporate governance")



INTRODUCTION

YEAR HIGHLIGHTS

MESSAGE FROM MANAGEMENT

CONSISTENT GROWTH

COMMITMENT TO SUSTAINABILITY

ETHICS AND TRANSPARENCY

RISING RESULTS

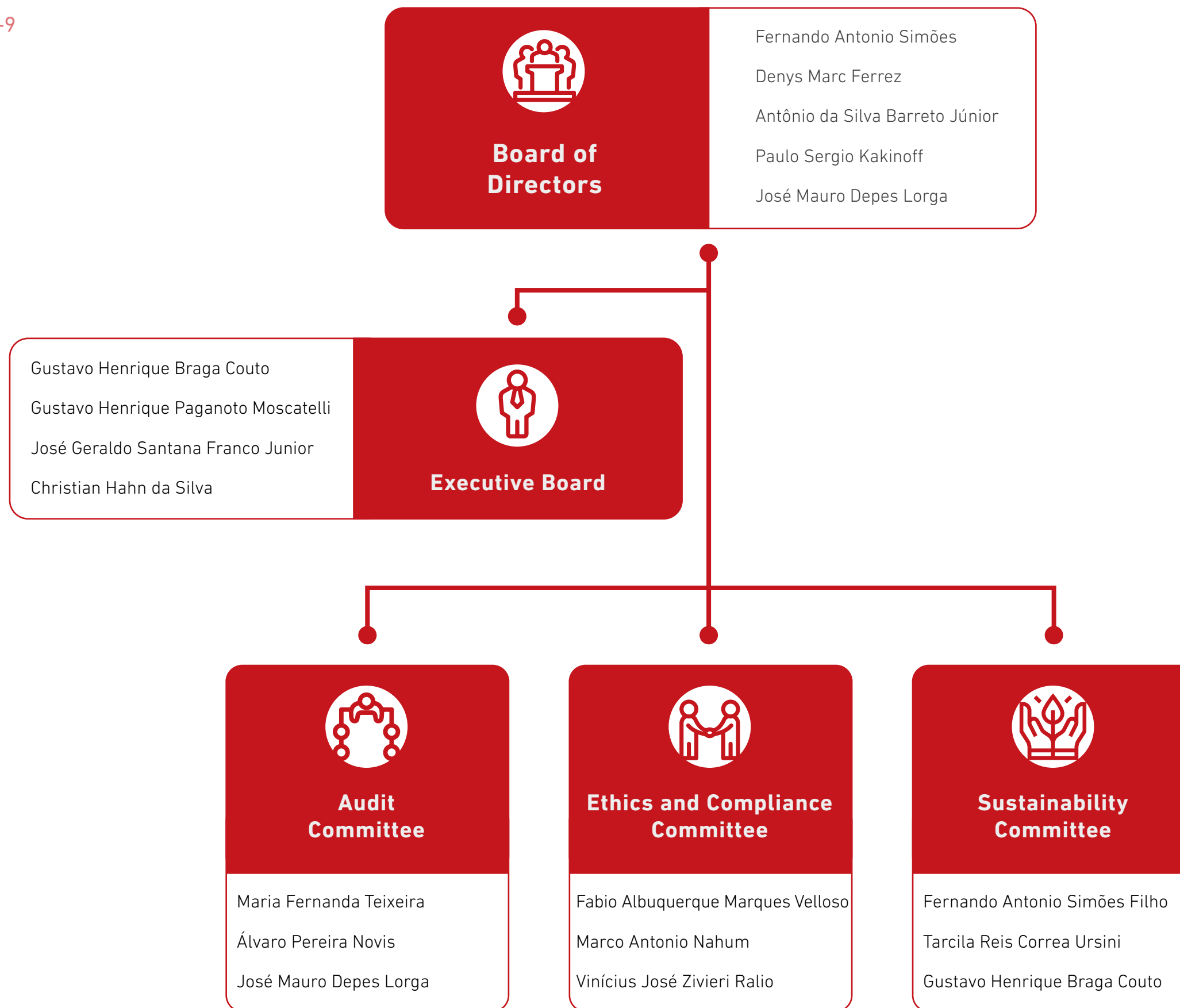
ENGAGED STAKEHOLDERS

ENVIRONMENTAL MANAGEMENT

GRI ANNEXES

GRI AND SASB INDEX

GRI 2-9





INTRODUCTION

YEAR HIGHLIGHTS

MESSAGE FROM  
MANAGEMENT

CONSISTENT  
GROWTH

COMMITMENT TO  
SUSTAINABILITY

ETHICS AND  
TRANSPARENCY

RISING RESULTS

ENGAGED  
STAKEHOLDERS

ENVIRONMENTAL  
MANAGEMENT

GRI ANNEXES

GRI AND SASB INDEX

GRI 2-9 | 2-11

Committee	Name	Executive function	Non-executive function	Independence	Mandate	Other member roles	Gender	Race/ethnicity
Board of Directors	Fernando Antonio Simões		✓		AUG 2023		M	White
Board of Directors	Denys Marc Ferrez		✓		AUG 2023		M	White
Board of Directors	Antônio da Silva Barreto Júnior		✓		AUG 2023		M	White
Board of Directors	Paulo Sergio Kakinoff		✓	✓	AUG 2023		M	White
Board of Directors	José Mauro Depes Lorga		✓	✓	AUG 2023	Member of the Audit Committee	M	White
Audit Committee	José Mauro Depes Lorga		✓	✓	AUG 2023	Member of the BD	M	White
Audit Committee	Maria Fernanda Teixeira		✓	✓	AUG 2023		F	White
Audit Committee	Álvaro Pereira Novis		✓	✓	AUG 2023		M	White
Ethics and Compliance Committee	Fabio Albuquerque Marques Velloso		✓				M	White
Ethics and Compliance Committee	Vinícius José Zivieri Ralio		✓				M	White
Ethics and Compliance Committee	Marco Antonio Nahum		✓	✓			M	White
Sustainability Committee	Fernando Antonio Simões Filho		✓				M	White
Sustainability Committee	Tarcila Reis Correa Ursini		✓	✓			F	White
Sustainability Committee	Gustavo Henrique Braga Couto	✓				CEO	M	White



☰ TABLE OF CONTENTS

INTRODUCTION

YEAR HIGHLIGHTS

MESSAGE FROM  
MANAGEMENT

CONSISTENT  
GROWTH

COMMITMENT TO  
SUSTAINABILITY

ETHICS AND  
TRANSPARENCY

RISING RESULTS

ENGAGED  
STAKEHOLDERS

ENVIRONMENTAL  
MANAGEMENT

GRI ANNEXES

GRI AND SASB INDEX

## Relationship with investors

Since 2021, we are listed in B3's New Market segment, where we are a part of three governance indexes: IGC, that measures the performance of companies in the New Market, Level 1 and Level 2; GC-NM, which considers only New Market companies; and TAG, of actions with a differentiated tag along.

Prioritizing accessibility and information equity to all stakeholders, we seek to adopt the best practices and principles of corporate governance in the market. On our corporate website, we keep an area dedicated to investors (<https://ri.grupovamos.com.br/en/>) with financial information and services. In 2022, the most reoccurring themes addressed with this audience were financial (ROIC/spread, capex, guidance e hedge) and related to environmental aspects, especially pertinent to the sugar and ethanol sector, in addition to the expectation of Euro 6 and the sugar and ethanol sector.

We are a part of  
three indexes  
in the New  
Market





INTRODUCTION

YEAR HIGHLIGHTS

MESSAGE FROM  
MANAGEMENT

CONSISTENT  
GROWTH

COMMITMENT TO  
SUSTAINABILITY

ETHICS AND  
TRANSPARENCY

RISING RESULTS

ENGAGED  
STAKEHOLDERS

ENVIRONMENTAL  
MANAGEMENT

GRI ANNEXES

GRI AND SASB INDEX

# Risk management

GRI 2-12 | 3-3 – Unfair competition | 3-3 Tax | 207-1 | 207-2 | 207-3 | 207-4

The risk management process is guided by the Committee of Sponsoring Organizations of the Treadway Commission (COSO) methodology and seeks to integrate the ISO 9001 and ISO 31000 standards, thus adapting the governance and management of Information Technology to the Control Objectives for Information and Related Technologies (COBIT).

The theme was formalized in the Risk Management Policy, with guidelines able to identify, assess, handle, monitor, and communicate the risks for which we seek protection, which are capable of affecting the strategic plan. The idea is to drive risk-taking into the decision-making process in the pursuit of fulfilling our goals as well as creating, preserving, and expanding value.

In order to identify risks, we have adopted Self-Assessment, stemming from interviews with managers and officers in each line of business. Risks are categorized as:



## Strategic

Associated with the strategic decisions adopted to achieve our objectives and/or arising from the lack of capacity or ability to protect ourselves or adapt to changes in the environment. These include the inability to obtain sufficient financing to fund planned investments and to finance the expansion strategy; competition in hiring qualified professionals; and the business' high dependence on members of top management.



## Operational

Arising from inadequacy, failure, deficiency or fraud in internal processes, in the technology or people environment, capable of hindering or preventing the achievement of our objectives. These include incidents related to cyber security; systems failures; internal and external frauds in vehicle purchase, sale and maintenance processes; material and adverse impacts caused by unfavorable decisions in judicial or administrative proceedings; and the subsidiaries' high level of dependence on automated and computerized systems.



## Market

Defined as the possibility of losses resulting from changes in the market values of positions held by us, including the risks of operations subject to exchange rate variations, interest rates, share prices and commodity prices (commodities). These include exchange rate instability, which may harm our performance, even if adopting instruments for protection (hedge); and rising interest rates, capable of impacting not only the cost of raising loans and financing, but also the cost of indebtedness.



☰ TABLE OF CONTENTS

INTRODUCTION

YEAR HIGHLIGHTS

MESSAGE FROM  
MANAGEMENT

CONSISTENT  
GROWTH

COMMITMENT TO  
SUSTAINABILITY

ETHICS AND  
TRANSPARENCY

RISING RESULTS

ENGAGED  
STAKEHOLDERS

ENVIRONMENTAL  
MANAGEMENT

GRI ANNEXES

GRI AND SASB INDEX



### Liquidity

It refers to the fulfillment of obligations undertaken within the agreed-upon deadlines, including those arising from guarantee bonds, without affecting daily operations and incurring significant losses. These include the reduction of the cost of reselling used heavy equipment, vehicle, and machinery in the secondary market, which may significantly reduce our liquidity.



### Image

Arising from internal practices, other risks and external factors capable of leading to an unfavorable perception by customers, shareholders, investors and business partners or damage to the reputation, credibility and brand of the Company. These include negative image or reputation impacts arising from legal or administrative proceedings, inspection by different federal, state and municipal authorities, including tax, labor and environmental; and uncertainties of the balances presented on financial statements.



### Credit

Refers to losses associated with financing granted to customers in the operation of businesses, in addition to counterparty risks assumed in treasury operations. It includes unavailability of consumer credit; inflation scenarios; and higher consumer tax. These restrictions when granting credit may also affect the secondary market of assets for the resale of used heavy equipment, vehicles, and machinery.



### Compliance

Caused by non-compliance with laws and standards applicable to business, which may result in financial loss due to the payment of fines and indemnities, as well as damage to the company's image and credibility. These include the possibility of the lack of regulations, authorizations, and licenses related to the protection of health and safety at work and the environment, and being unable to obtain or renew licenses and permits for operations at their establishments.

INTEGRATED ANNUAL  
REPORT 2022

☰ TABLE OF CONTENTS

INTRODUCTION

YEAR HIGHLIGHTS

MESSAGE FROM  
MANAGEMENT

CONSISTENT  
GROWTH

COMMITMENT TO  
SUSTAINABILITY

ETHICS AND  
TRANSPARENCY

RISING RESULTS

ENGAGED  
STAKEHOLDERS

ENVIRONMENTAL  
MANAGEMENT

GRI ANNEXES

GRI AND SASB INDEX



The following step, risk analysis, involves verifying causes and consequences and the probability of those consequences happening.

As for risk assessment, administrators must verify events by its impact and probability of happening, considering financial or other consequences, quantifiable or not. The result of this assessment is presented through a risk matrix, which shows the calculation of inherent risk.

After the risk assessment stage, a treatment for each one is defined, as well as how they are to be monitored and communicated to the parties involved. Handling risks consists of avoiding, mitigating, sharing or accepting. The decision relies mainly on the Administration's level of risk appetite.

Monitoring, in turn, consists on ensuring efficiency and adequacy of internal controls established and obtaining information that provides improvements to the process of managing risks, through continuous and impartial assessments.

We also comply with the tax legislation in force in all our operating jurisdictions. SIMPAR holds a non-statutory Tax Committee, composed of independent tax experts who meet monthly to discuss tax matters, such as changes in legislation, doubts regarding tax procedures, occasional tax opportunities, risk assessment and standardization of tax

procedures of all of the group's companies. In addition to this committee, approval of any tax alteration that affects any of our businesses are made by the Controllership Director and Chief Financial Officer, with the support of the Tax Committee.

All our tax procedures are audited by external and internal auditors, as well as, frequently, by hired consultants to confirm whether they are in compliance with federal, state, and city legislations.

We maintain our own tax department, responsible for the alignment of the tax practices adopted. As for the mechanisms for reporting concerns related to unethical or illicit behavior, those are determined by the Compliance and Internal Control Board.

Our tax department is responsible for the control of all relationships with tax authorities, such as audits, notifications, and seizures at tax barriers that may have a negative impact, triggering infraction notices.

Information regarding the amount of tax paid, profit and loss, among other, are disclosed in the consolidated Financial Statements disclosed every quarter on our website and CVM portal.

The latest information disclosed by us refers to the period from January to September, 2022.



**Risk Management Policy guides  
our appetite for risk-taking during  
the decision-making process**



☰ TABLE OF CONTENTS

INTRODUCTION

YEAR HIGHLIGHTS

MESSAGE FROM  
MANAGEMENT

CONSISTENT  
GROWTH

COMMITMENT TO  
SUSTAINABILITY

ETHICS AND  
TRANSPARENCY

RISING RESULTS

ENGAGED  
STAKEHOLDERS

ENVIRONMENTAL  
MANAGEMENT

GRI ANNEXES

GRI AND SASB INDEX

## Robust governance structure



**Board of Directors**, responsible for periodically assessing our risk exposure and the effectiveness of risk management systems, internal controls and integrity/compliance system.



**Audit Committee**, responsible for supervising the quality and integrity of financial reports, adherence to legal, statutory and regulatory standards, adequacy of processes related to risk management and the activities of the internal audit and independent auditors.



**Administration**, responsible for acting directly on risk management, prioritizing identification, assessment, treatment, and monitoring.



**Internal Audit**, which answers for the monitoring of quality and effectiveness of risk and governance management processes, internal control, and fulfillment of standards and regulations associated with their operations; providing the Board of Directors and Audit Committee with independent, impartial, and timely assessments; and the establishment, assessment, monitoring, and communication of risks to the Audit Committee and the Board of Directors.



**Board of Internal Controls, Risks and Compliance**, with the role of leading the monitoring of compliance risks, in order to mitigate and prevent them, in addition to guiding employees and third parties on internal standards.



**Ethics and Compliance Committee**, with the goal of advising the Audit Committee, the Executive Board and the Internal Controls, Risks and Compliance area.



**Committee of Internal Risks and Control**, Simpar's non-statutory and permanent body that aims to assess the effectiveness and sufficiency of the risk management systems and controls of the group's companies.



**The Financial Committee**, established on February 2023 to reinforce our advisory structure for the Board of Directors.

⇒ (Learn more about our mechanisms to solve risks related to sustainability, including climate change, on the topic "Sustainability Agenda".)



INTEGRATED ANNUAL  
REPORT 2022

☰ TABLE OF CONTENTS

INTRODUCTION

YEAR HIGHLIGHTS

MESSAGE FROM  
MANAGEMENT

CONSISTENT  
GROWTH

COMMITMENT TO  
SUSTAINABILITY

ETHICS AND  
TRANSPARENCY



RISING RESULTS

ENGAGED  
STAKEHOLDERS

ENVIRONMENTAL  
MANAGEMENT

GRI ANNEXES

GRI AND SASB INDEX



# Rising results



INTRODUCTION

YEAR HIGHLIGHTS

MESSAGE FROM  
MANAGEMENT

CONSISTENT  
GROWTH

COMMITMENT TO  
SUSTAINABILITY

ETHICS AND  
TRANSPARENCY

📍 RISING RESULTS

ENGAGED  
STAKEHOLDERS

ENVIRONMENTAL  
MANAGEMENT

GRI ANNEXES

GRI AND SASB INDEX

# Operational performance

## VAMOS Dealerships

The business has displayed organic growth due to its acquisitions. At year-end closing, there were 43 stores, providing customers a portfolio of integrated services, such as leasing and the trade of new and used equipment, trucks, and machinery. Based in the Midwest, the most promising region for national agribusiness, the subsidiary has a wide geographic capillarity in the segments of trucks, along with intralogistics machinery dealerships by brand Toyota. The demand is high for all markets and they show strong growth.

The actions related to the three main discussion fronts from an operational point of view advanced even more in the period: relying on the right people in the right places, boosting technology in operations, activities, and initiatives, and aligning strategic planning with the commitments to the socio-environmental agenda.

In the first sense, specifically in the Yellow line, more recently, leaderships are being established, as well as the business segmentation pillars – two of which have already been established in the year: commercial and after-sales. Regarding technology, what's new is the possibility to immerse clients on Komatsu businesses, by accessing the brand's virtual showroom. As for increasing business efficiency, the line began adopting digital service orders for technicians – the commercial team already acts totally through the online CRM.

The alignment to the socio-environmental agenda, in turn, is materialized through the VAMOS Tec initiative ([learn more about the program in the "Social Development" chapter](#)) and in actions such as the inclusion, in the portfolio, of electric trucks produced by Volkswagen, which has been motivating the creation of boxes at repair shops to deal with this kind of equipment; the installation, in all of them, of a machine to clean parts that reutilizes a degradable product in several washes; and the correct disposal of waste, such as oils – a commitment undertaken especially in Transrio, due to the high volume generated.

As for diversification, the Dealerships business has prioritized, within Transrio, applying it to products and revenues, offering to those who purchase trucks also parts, tires, and repair and painting services at repair shops – which now work 24 hours –, in addition to credit lines to make it easier to acquire implements.

In the year, the commercialization of the complementary line of products by the French brand Manitu began, recognized in the agricultural market and equipped with innovative products such as the telescopic manipulator. The measure is in accordance with the purpose of regional expansion and establishment of the distribution of equipment of Yellow line.





☰ TABLE OF CONTENTS

INTRODUCTION

YEAR HIGHLIGHTS

MESSAGE FROM  
MANAGEMENT

CONSISTENT  
GROWTH

COMMITMENT TO  
SUSTAINABILITY

ETHICS AND  
TRANSPARENCY

📍 RISING RESULTS

ENGAGED  
STAKEHOLDERS

ENVIRONMENTAL  
MANAGEMENT

GRI ANNEXES

GRI AND SASB INDEX

# Geographic presence of dealerships



**43 Stores**



INTRODUCTION

YEAR HIGHLIGHTS

MESSAGE FROM  
MANAGEMENT

CONSISTENT  
GROWTH

COMMITMENT TO  
SUSTAINABILITY

ETHICS AND  
TRANSPARENCY

📍 RISING RESULTS

ENGAGED  
STAKEHOLDERS

ENVIRONMENTAL  
MANAGEMENT

GRI ANNEXES

GRI AND SASB INDEX

## VAMOS Used Vehicles

In 2022, the business of Used Vehicles was restructured, with the reinforcement of the Sales team – which became more active and exclusively focused on its role – and relying on employees dedicated to the business' intelligence: product analysis, pricing, the development of a sales chart, the transference of assets among branches, stock supply, and procedures related to delivery and retrofit.

Also, with the goal of increasing efficiency, a system of assessment and checklist was adopted, available online, which allows branches to receive the truck and, through a set of images and characteristics, validate each item with the manager before submitting it to the pricing table. Additionally, hiring professionals more focused on the online market has driven this sales channel, responsible for 15% of the year's profit.

All measures, that have already reflected positively, have strengthened the unit to expand the number and speed of sales in view of the forecasted increase in stock for the next year, when many lease contracts will be renewed. Adopted in the first trimester, it led VAMOS Used Vehicles to record historic sales in July, which were surpassed in the following months.





## VAMOS Leasing

As a consequence of wide internal changes, focused on the team's and coverage's expansion, aligned with marketing's offense – which granted visibility to our availability in a scenario of market product scarcity –, the Leasing business more than double its volume of implementation.

It also advanced the expansion and diversification of customer portfolio. 1,189 new contracts were signed, with a total of 2,571 at year-end closing. Of all the capex of the year (BRL 4.845 billion), 95% were related to expansion and 5% to renewal. In 2021, 98% of the total was earmarked for expansion and 2% for contract renewal. Customer portfolio in December 2022 was composed of 1,148 companies, a 66.4% evolution in the same regard.

In addition to reinforcing our portfolio quality, the diversification of customer profiles and economic sectors reveals new growth opportunities in the five fronts in which the business is sectored: Trucks, Forklift, Yellow Line, Buses, and Agribusiness.

For that, several movements were conducted throughout the year, among them the restructuring of HM Forklift's management, which was acquired in 2021 and became effective in January of 2022, whose operations are in the process of being incorporated into the Leasing business, in order to standardize systems and obtain operational and scale gains.

The exercise was also marked by the establishment of VAMOS Control, an integrated management platform that has been prepared for over two years for the growth of assets and has shown its efficiency through the fleet's visibility. The solution enables clients to follow truck performance and driver behavior, creating indicators, such as fuel consumption, as an example, that potentialize productivity and operation efficiency.

Along this line, there was the continuity of the action Motorista Nota Dez, implemented at one of our clients, that encourages the adoption of responsible practices to drive vehicles with more tranquility and safety. In the year, over a thousand client collaborators were trained – which has already displayed gains in relation to accident reduction and fuel consumption. 18 best drivers have been awarded – six at each power plant –, whose performances are measured by cross-referencing data collected by the client and within the scope of VAMOS Control. As an acknowledgement for the expressive gain provided by the initiative, the Tereos Group, operating in the processed agricultural raw materials markets, has awarded us with the Supplier of the Year title.

The VAMOS Mais Longe program has also had its volume of scale consolidated. With a new contract established in the period, involving 100% of forklifts of a large industry, the service package started contemplating over 1.5 thousand assets. For the client, documentation and telemetry services, preventive and corrective maintenance, access to the accredited network of repair shops and dealerships to the client's fleet management portal, technical delivery (in loco), damage management, online checklist, driver training and retraining, and fleet-specific tests and certifications are available.

### HM Forklifts

The company has enabled our establishment in a segment we have always deemed as relevant. By acquiring it, our number of leased forklifts raised from 2 thousand to 2.8 thousand, which positions us as the largest in the segment in Brazil, in addition to enabling our partnership with Toyota, one of the leading brands worldwide. Another gain was the increased number of electric forklifts in our portfolio: from 546 to 2,847.



☰ TABLE OF CONTENTS

INTRODUCTION

YEAR HIGHLIGHTS

MESSAGE FROM  
MANAGEMENT

CONSISTENT  
GROWTH

COMMITMENT TO  
SUSTAINABILITY

ETHICS AND  
TRANSPARENCY

📍 RISING RESULTS

ENGAGED  
STAKEHOLDERS

ENVIRONMENTAL  
MANAGEMENT

GRI ANNEXES

GRI AND SASB INDEX



## Complementary businesses

### BMB

Accounting for 30% of our revenue, since 51% of our leased trucks require customization. The fact that BMB acts as the sole implementation center for Volkswagen vehicles worldwide also aggregates value to our business. Through BMB, we have developed an autonomous truck by the brand exclusively to serve the sugar and ethanol sector, which has been tested throughout the year 2022 at a client company. In light of the vehicle's successful performance, we have programmed the production of another 20 units that will be in operation in the next harvest.

### Truckvan

In 2022, it registered revenue of BRL 330 million, without the need for significant investments, but thanks to the intelligence of the productive and commercial management. Seasonality is one of the company's challenges: there's a higher demand for vehicles intended for transporting beverages in the summer; thus, the combination of our operations will give Truckvan the conditions to make its production more linear, since the intervals between periods of higher demand can be occupied by operations involving implements.





INTRODUCTION

YEAR HIGHLIGHTS

MESSAGE FROM  
MANAGEMENT

CONSISTENT  
GROWTH

COMMITMENT TO  
SUSTAINABILITY

ETHICS AND  
TRANSPARENCY

📍 RISING RESULTS

ENGAGED  
STAKEHOLDERS

ENVIRONMENTAL  
MANAGEMENT

GRI ANNEXES

GRI AND SASB INDEX

# Economic-financial performance

## GRI 201-1 | 3-3 – Economic performance

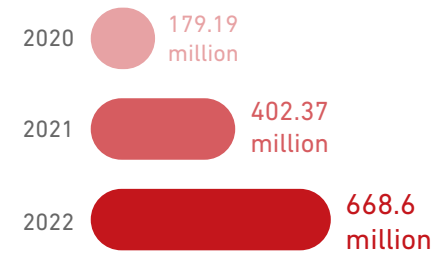
We close 2022 with net profit of BRL 668.6 million, which represents an evolution of 66.2% compared to what was registered in the previous exercise, net income, of BRL 4.913 billion, also higher, in 74.0%, in the same comparison. Operational profit (Ebit), in turn, has reached BRL 1.611 billion, a 113.0% increase, and Ebitda, of BRL 1.933 billion, has shown an expansion of 84.2%.

The results reflect the period's excellent operational performance, aligned with our management strategy. It is favored by the fact that our logistics experience allows us to anticipate market movements. An example in that regard in the year was the investment of BRL 5.702 billion for the purchase of 16,123 trucks. The decision was based on the assessment that the production chain would remain under stress due to the global supply crisis, caused by elevated demand, and that prices would likely increase the following year due to the change in engine technology (Euro 5 to Euro 6). Thus, we increased our inventory with competitive advantages: immediate asset availability and special price conditions, which positively reflects in our costs.

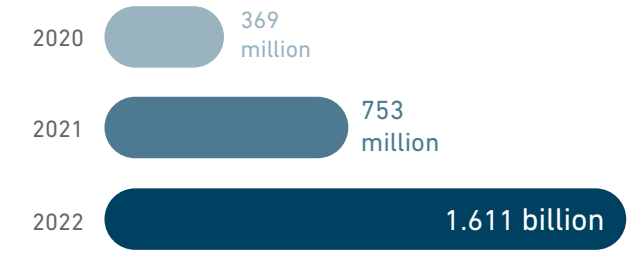
Overcoming the challenges, we had set for 2022 gives us the credentials to maintain our growth agenda. We invested BRL 5.5 billion, nearly twice the amount for 2021 (BRL 3.3 billion) – which had already been nearly three times higher compared to the previous year (BRL 1.3 billion). For 2023, we plan to increase our investment volume by 30%, supported by a very solid base, with well-structured teams, processes, and control, as well as greater knowledge of the market and more maturity.

### Evolution

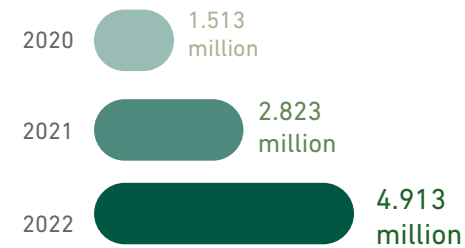
#### Net profit



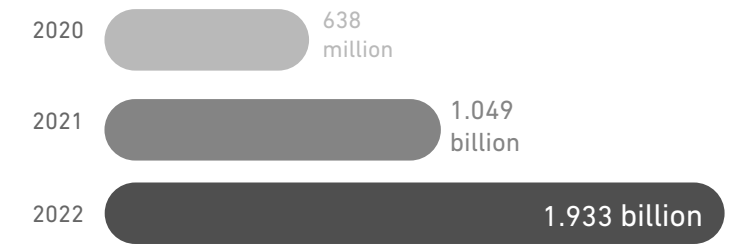
#### Ebit



#### Net income



#### Ebitda





INTRODUCTION

YEAR HIGHLIGHTS

MESSAGE FROM  
MANAGEMENT

CONSISTENT  
GROWTH

COMMITMENT TO  
SUSTAINABILITY

ETHICS AND  
TRANSPARENCY

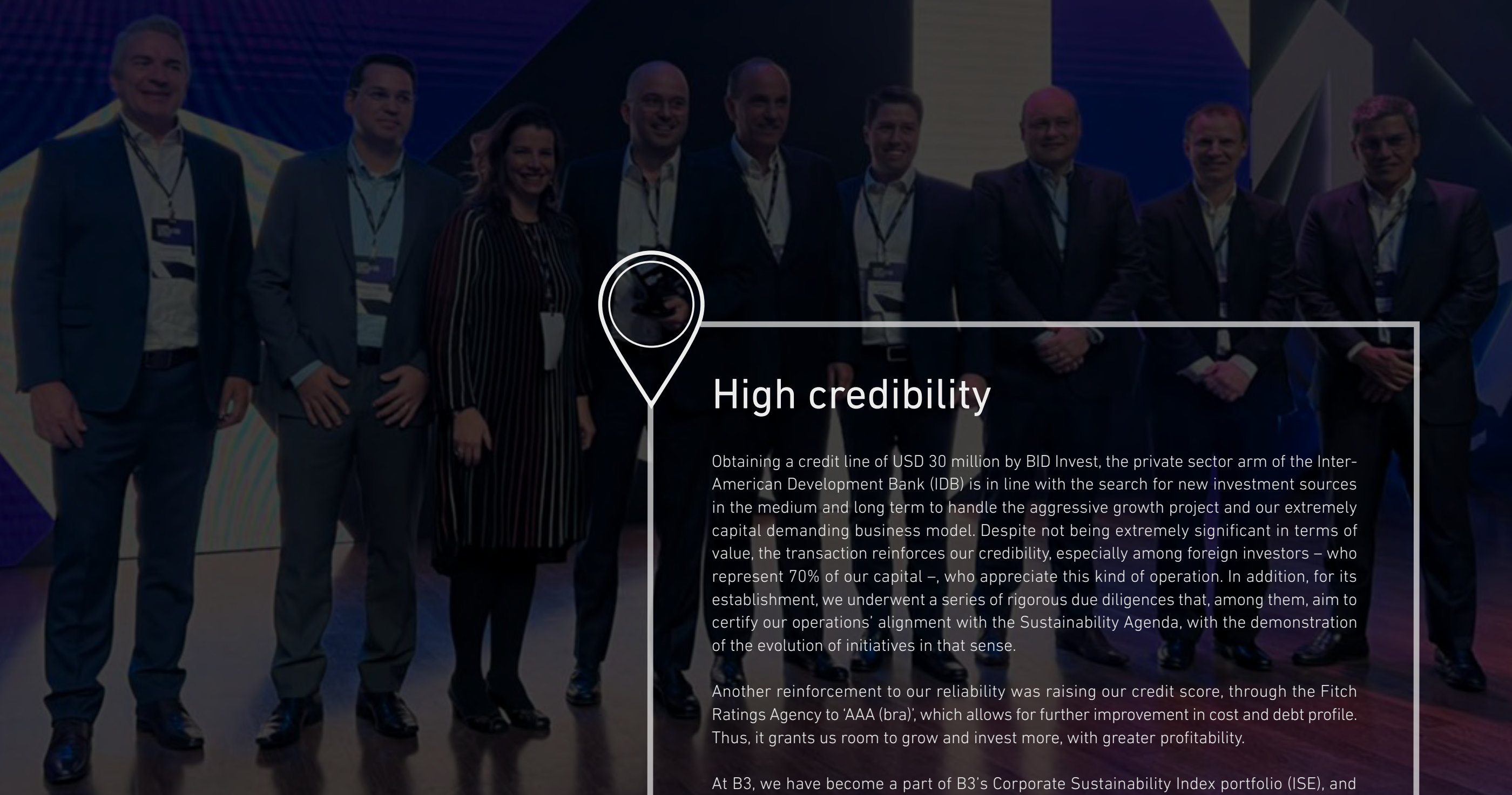
● RISING RESULTS

ENGAGED  
STAKEHOLDERS

ENVIRONMENTAL  
MANAGEMENT

GRI ANNEXES

GRI AND SASB INDEX



## High credibility

Obtaining a credit line of USD 30 million by BID Invest, the private sector arm of the Inter-American Development Bank (IDB) is in line with the search for new investment sources in the medium and long term to handle the aggressive growth project and our extremely capital demanding business model. Despite not being extremely significant in terms of value, the transaction reinforces our credibility, especially among foreign investors – who represent 70% of our capital –, who appreciate this kind of operation. In addition, for its establishment, we underwent a series of rigorous due diligences that, among them, aim to certify our operations' alignment with the Sustainability Agenda, with the demonstration of the evolution of initiatives in that sense.

Another reinforcement to our reliability was raising our credit score, through the Fitch Ratings Agency to 'AAA (bra)', which allows for further improvement in cost and debt profile. Thus, it grants us room to grow and invest more, with greater profitability.

At B3, we have become a part of B3's Corporate Sustainability Index portfolio (ISE), and Carbon Efficient Index (ICO<sub>2</sub>) (base year 2021).



INTRODUCTION

YEAR HIGHLIGHTS

MESSAGE FROM  
MANAGEMENT

CONSISTENT  
GROWTH

COMMITMENT TO  
SUSTAINABILITY

ETHICS AND  
TRANSPARENCY

📍 RISING RESULTS

ENGAGED  
STAKEHOLDERS

ENVIRONMENTAL  
MANAGEMENT

GRI ANNEXES

GRI AND SASB INDEX

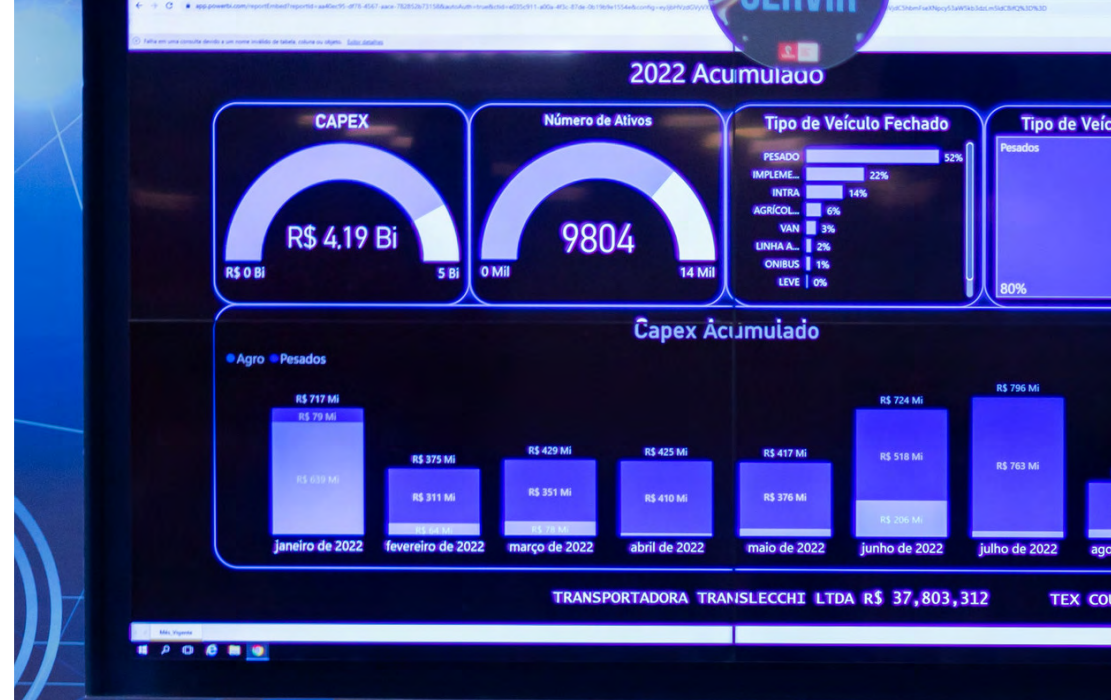
# Capital market

Since January of 2021, our shares are traded on the Brazilian stock exchange, in the New Market, under the code VAM03, being among the 100 shares of higher negotiability and representativeness in the IBx-100 index portfolio. In 2022, the volume negotiated was of 10.2 billion, with a daily negotiation average of BRL 40.8 million. The accumulated variation reached 5.5% higher than Ibovespa 4.7%.

Repeating 2021's experience, in the last exercise, in September, we conducted a primary offer of shares that resulted in the raising of BRL 641 million – a resource that will be destined to organic growth investments, with the acquisition of trucks and machinery maintaining discipline in capital structure. The operation's success, even in a macro economical environment marked by volatility, is a result of the exemplary conduction of our business plan.

## Shareholding composition

Shareholders	Number of shares
Simpar S.A.	702,674,016
Administrators	34,060
Cash on hand	7,964,924
Others	314,724,970
<b>Total</b>	<b>1,025,397,970</b>



5.5%  
Stock  
appreciation  
during the  
year





☰ TABLE OF CONTENTS

INTRODUCTION

YEAR HIGHLIGHTS

MESSAGE FROM  
MANAGEMENT

CONSISTENT  
GROWTH

COMMITMENT TO  
SUSTAINABILITY

ETHICS AND  
TRANSPARENCY

RISING RESULTS

ENGAGED  
STAKEHOLDERS

ENVIRONMENTAL  
MANAGEMENT

GRI ANNEXES

GRI AND SASB INDEX



# Engaged stakeholders



INTRODUCTION

YEAR HIGHLIGHTS

MESSAGE FROM  
MANAGEMENT

CONSISTENT  
GROWTH

COMMITMENT TO  
SUSTAINABILITY

ETHICS AND  
TRANSPARENCY

RISING RESULTS

ENGAGED  
STAKEHOLDERS

ENVIRONMENTAL  
MANAGEMENT

GRI ANNEXES





GRI AND SASB INDEX

# Interaction matrix

GRI 2-29

## Interaction and communication channels

## Stakeholders

	 Employees	 Clients	 Suppliers	 Communities	 Investors	 Society
Corporate website ( <a href="https://vamoslocacao.com.br">vamoslocacao.com.br</a> )	✓	✓	✓	✓	✓	✓
RI website (in Portuguese and English)					✓	
Mailing RI					✓	
Sustainability Report	✓	✓	✓	✓	✓	✓
Call Center (0800 025 4141)	✓	✓	✓	✓		✓
Reporting Channel (0800 726 7111 and <a href="https://www.contatoseguro.com.br/grupovamos">www.contatoseguro.com.br/grupovamos</a> )	✓	✓	✓	✓	✓	✓
Transparent Line (0800 726 7250 and <a href="mailto:conformidade@grupovamos.com.br">conformidade@grupovamos.com.br</a> )	✓	✓	✓	✓	✓	✓
Customer Relationship Management (CRM)		✓				✓
Connected	✓					
Conecta (internal social network)	✓					
Customer Portal ( <a href="https://portaldocliente.vamoslocacao.com.br">portaldocliente.vamoslocacao.com.br</a> )		✓				



INTRODUCTION

YEAR HIGHLIGHTS

MESSAGE FROM  
MANAGEMENT

CONSISTENT  
GROWTH

COMMITMENT TO  
SUSTAINABILITY

ETHICS AND  
TRANSPARENCY

RISING RESULTS

ENGAGED  
STAKEHOLDERS

ENVIRONMENTAL  
MANAGEMENT

GRI ANNEXES

GRI AND SASB INDEX

# Internal audience

GRI 2-29 | 407-1 | 3-3 – Employment | 3-3 – Diversity and equal opportunities | 3-3 – Freedom of association and collective bargaining

We have reached the end of 2022 with 2,816 employees, of which 2,267 are men and 549 are women, managed, throughout the entire first year, by the People and Culture area, structured within the context of corporate transformation as a result of our IPO. With 1,189 new hires and 646 dismissals, our annual turnover was of 1.68, higher than 2021 due to a 68% increase of our staff. In order to mitigate this result, we have started studies related to managing consequences, which aims precisely to understand the motivations for dismissals, and to adopt initiatives that value permanence.

As entry doors into our team, we have maintained programs of Internship and Trainees – conducted for the first year, but only in the Leasing segment –, in addition to Young Apprentices and VAMOS Tec ([learn more about it in the "Social Development" chapter](#)). Through those channels, 85 people were hired in the period, which has motivated us to plan, for 2023, to offer entry programs specifically for areas such as Sales, Finance, IT. As for the VAMOS Tec model, it must be expanded to professionals who work directly with our clients.

In order to qualify the process of recruitment and selection, we have created a dedicated group that operates with the support of the Gupy curriculum platform, and that has been involved in training modules that address, among other topics, the importance of diversity in teams. The theme is often addressed in communication channels with employees and encouraged in our training actions – which has driven the participation of two women and a refugee in the agricultural mechanics course, attending to another aspect that we seek to value more and more: diversity.



☰ TABLE OF CONTENTS

INTRODUCTION

YEAR HIGHLIGHTS

MESSAGE FROM  
MANAGEMENT

CONSISTENT  
GROWTH

COMMITMENT TO  
SUSTAINABILITY

ETHICS AND  
TRANSPARENCY

RISING RESULTS

ENGAGED  
STAKEHOLDERS

ENVIRONMENTAL  
MANAGEMENT

GRI ANNEXES

GRI AND SASB INDEX

The process of integrating new hires was also changed in the year, in order to increase the level of connection and engagement. The institutional part, online, is taught by the training team, that addresses the business and corporate culture; the next stage, conducted by SIMPAR, involves gathering perceptions regarding the selection process and welcoming the teams; followed by an online chat with the People and Culture Board, also to gather perceptions; and, closing the cycle, there is a dialogue with the CEO on perspectives. The Coffee with the Chairman action was also resumed, with an exchange of ideas and perceptions in casual encounters.

Aiming to become more diverse and inclusive to all audiences, we monthly track the number of employees with disabilities, and we are drafting specific actions to increase the presence of those professionals in our staff, including additional training. Within VAMOS University, we hold Diversity & Inclusion training. We have also increased the presence of women and black people in our workforce throughout 2022, in addition to including young people in state of socio-economical vulnerability through the young apprentice program "Do you want it? You can!", with the monitoring of different steps to understand the social impact to participants' life, so that the development of their careers may continue.

We also acknowledge the legitimacy of class unions and we respect employees' right to freedom to associate themselves to any organization that is legitimate and aligned with the law. Under those terms, we commit ourselves to the search for solutions that meet the demands of the parties in the work relationship through dialogue, and we ensure the permanence of unions on our premises. Due to these practices, in the year, no cases were identified where the right to freedom of collective association and negotiation could be at risk.

⇒ (See, in the GRI Annex, our professionals' profile)



**Opportunity in Entry Programs  
for minority audiences foster  
diversity and inclusion**



## Compensation and benefits

### GRI 401-2

To ensure the application of remuneration aligned with the market, we maintain a dedicated team, that monitors regional salary variations. Professionals up to a management level also receive short-term incentives tied to goal achievements – a process that is on the monitoring stage on the Mereo platform, of performance management.

Sellers, in turn, receive a fixed salary and a greater part of remuneration through commissions, which are paid along contracts – generally lasting five years. Thus, as the store closes on new sales, the professional glimpses the resources they will receive in the future, being able to better plan their budget.

The range of benefits is also differentiated. In addition to those prescribed by law, we place at their disposal life insurance, disability allowance, extended maternity/paternity leave, in accordance with the Citizen Company Program, and medical assistance with coverage for spouses and children up to the age of 18 – or 24 if they are enrolled in a higher education course. In 2022, mechanics also began to rely on Poupa Tec, a bonus granted monthly (percentage in accordance with the category – junior, full, and senior) based on criteria such as length of employment, participation in trainings, equipment care, etc. After a year of accumulating it, 50% of the resource can already be withdrawn.

Our range  
of benefits  
exceeds legal  
demands





☰ TABLE OF CONTENTS

INTRODUCTION

YEAR HIGHLIGHTS

MESSAGE FROM  
MANAGEMENT

CONSISTENT  
GROWTH

COMMITMENT TO  
SUSTAINABILITY

ETHICS AND  
TRANSPARENCY

RISING RESULTS

ENGAGED  
STAKEHOLDERS

ENVIRONMENTAL  
MANAGEMENT

GRI ANNEXES

GRI AND SASB INDEX



## Training and development

GRI 404-2 | GRI 3-3 – Training and education | 3-3 – Market presence

Through the LNT tool, we have identified the need for training, we've drafted a priority matrix that considers work position and region, among other aspects, and we make the contact available through VAMOS University, online. In addition, there are technical trainings that occurs in the context of dealerships and knowledge paths, divided into fronts that include, among other things, our culture and way of being.

In the Leasing segment, we rely on the Business School, destined for learning about sales methods and other aspects, such as financial mathematics, tax reading, and even ways to connect to clients, to better meet their needs.

Involving managers, there is Acelera Líder, a program that, in 2022, had the participation of 70 professionals in three training models, two in-person and one online. For the following year, our goal is to customize the program, establishing content according to the demands of different areas.

Our Human Rights Policy, applied to all employees and subcontractors, is also a theme for training. New professionals receive training on it at the moment of joining our team. In 2022, 42 people took part in these engagement actions.



☰ TABLE OF CONTENTS

INTRODUCTION

YEAR HIGHLIGHTS

MESSAGE FROM  
MANAGEMENT

CONSISTENT  
GROWTH

COMMITMENT TO  
SUSTAINABILITY

ETHICS AND  
TRANSPARENCY

RISING RESULTS

ENGAGED  
STAKEHOLDERS

ENVIRONMENTAL  
MANAGEMENT

GRI ANNEXES

GRI AND SASB INDEX

To provide employees opportunities to pave a career in our team, we have continued with the Performance Cycle started on the previous year. It involved 150 people, who went through the stages of goal setting, self-assessment, manager assessment, feedback, and joint drafting of an Individual Development Plan (IDP). Results guide a diagnosis of each team's training needs and the drafting of targeted programs.

The structure of the People and Culture area also includes Business People, dedicated to monitoring the performance of professionals in each business and identifying movement opportunities for them, appreciating them and increasing their productivity by placing the right person at the right place. In 2022, following this structure, 303 promotions were enabled. Movements between areas and departments, in turn, happen through negotiations with immediate leaders. Another transition possibility is Move Careers, an institutional program that has been revitalized in the year, in which the employee aligns with their manager the desire for transfer.

Interaction among teams is also encouraged through the establishment of channels such as:

- **Let's Have a Coffee:** meeting with the CEO, where information regarding business progression and expectations are shared;
- **Vamos Journey** (a new name for Growing with Responsibility): a weekly livestream with the CEO, with engagement activities;
- **Connected:** which increases the visibility of information available on Conecta, the internal social network.



**A Performance Cycle allows professionals to pave a career internally**



⇒ (Data on training hours is expressed in the GRI Annex)



## Health, safety, and quality of life

GRI 403-1 | 403-2 | 403-3 | 403-4 | 403-5 | 403-6 | 403-7 | 3-3 – Health and safety at work

To consolidate the work safety culture internally, the HSE area, restructured in 2022, began the process of formalizing data and related indicators – which until then were concentrated in our parent company – and, in parallel, awareness initiatives on the need to change standards and adopt good practices when conducting activities.

In that sense, a work team was activated, with the participation of leaders of all stores and businesses, responsible for identifying operational gaps capable of causing accidents, in addition to drafting and disclosing the flow and procedures for accident investigation and grading, from which action plans will be drafted – which involve the definition of themes for the training calendar and pertinent routines in order to avoid recurrence.

The meetings of the working group are monthly, and the decisions and approval of deliberate action plans are approved by the HSE coordination, which leads the group. The members represent the workers, that is, there is no action by third parties.

Another managerial role became the immediate reporting of all accidents to enable the ascertainment, investigation, and

formalization of the history of occurrences, and subsequent internal disclosure – as well as the measures taken and the resulting changes in processes, procedures, or behavior to avoid reoccurrences. Leaders will then be communicated on new guidelines and must train their teams, validating this practice through evidences such as pictures and attendance sheets.

An initiative also planned by the area is reviewing goals from indicators related to work accidents, which have already been mapped. The idea is to disclose new challenges along with the necessary skills to reach them and the content of trainings in that regard.

Also, as a result of the internal structuring around occupational health and safety was the realization of, for the first time in all business segments, the Internal Week for the Prevention of Work Accidents (Sipat), previously conducted only within VAMOS Agricultural dealerships. 148 employees participated in the event, which discussed themes such as ergonomics, safe driving, waste management, mental health, and accident prevention at work.



INTEGRATED ANNUAL  
REPORT 2022

☰ TABLE OF CONTENTS

INTRODUCTION

YEAR HIGHLIGHTS

MESSAGE FROM  
MANAGEMENT

CONSISTENT  
GROWTH

COMMITMENT TO  
SUSTAINABILITY

ETHICS AND  
TRANSPARENCY

RISING RESULTS

ENGAGED  
STAKEHOLDERS

ENVIRONMENTAL  
MANAGEMENT

GRI ANNEXES

GRI AND SASB INDEX

Additionally, HSE technicians conducted operational visits to the units applying a checklist with the goal of mapping possible deviations in all HSE segments, in addition to then issuing an action plan to correct these deviations with the area involved. Ways to contact the area for reporting are also made available, by collaborators, in case of any abnormalities – which results in a visit and assessment. Throughout 2022, 11 of them showed difficulties related to safety due to heavy storms and winds, with all occurrences being promptly resolved. As well as in the previous two years, we did not suffer administrative penalties related to the theme in 2022.

In the same way, we periodically assess danger and risks to health and safety at work. We maintain procedures destined to identify and manage cases and complaints from employees regarding exposure to situations that threaten their health and safety. We have a communication channel for occupational health and safety (OHS) themes, including procedures to receive answers and demand. In addition, we conduct trainings on the Right of Refusal and routine checklists of activities, which includes procedures for the investigation and classification of accidents, as well as accident indicators, action plans, and alerts.

Our structure includes the department of health coordinated by doctors and a team, where Occupational Health Certificates are completed and employee information is kept confidential. We also determine indicators of absence due to occupational diseases, and ergonomic reports are drafted in all administrative areas, along with a medical evaluation and actions to improve the quality of work in these functions. In 2022, we conducted Sipat with a focus on the topic of ergonomics and we have developed a health and well-being WG that develops pro-active actions among employees with this focus.

Occupational Health is monitored by SIMPAR. It is our responsibility to identify the risks within PGR and present them to the controller for the emission of the Occupational Health Medical Control Program and inclusion of relevant exams and the emission of an Occupational Health Certificate.

Aiming to increase employee satisfaction and well-being, the Used Vehicles business has promoted store changes, receiving new landscaping, and cultural trainings focused on conveying a feeling of belonging and caring towards the space as if it were their own homes. The work included the establishment of an online group, the 3Rs (Rhythm, Ritual, and Routine), which receives pictures of the environment and trucks on a daily basis sent by store teams and, thus, identifies the status of the local climate.



Sipat has involved all of the business' segments





☰ TABLE OF CONTENTS

INTRODUCTION

YEAR HIGHLIGHTS

MESSAGE FROM  
MANAGEMENT

CONSISTENT  
GROWTH

COMMITMENT TO  
SUSTAINABILITY

ETHICS AND  
TRANSPARENCY

RISING RESULTS

ENGAGED  
STAKEHOLDERS

ENVIRONMENTAL  
MANAGEMENT

GRI ANNEXES

GRI AND SASB INDEX



Managed by SIMPAR, there is also Connected to You, an online program that supports professionals of the Group companies who provide financial, legal, and health advice. The initiative includes face-to-face assistance, if necessary, even including professionals' family members. Another channel is Hello HR, a telephone service for employees to ask questions about topics such as benefits, vacation, and payment information.

In addition, we provide training dedicated to the occupational health area, online and in-person, talks during annual Sipats, as well as training on the PCMSO (Occupational Health Medical Control Program), PGR (Risk Management Program), risk analysis, occupational illnesses and ergonomics, among others.

These and other people management differentials were conveyed in the climate survey conducted at the beginning of the year, where we reached a satisfaction index of 88%. The study pointed out the need to improve certain aspects, which has led us to create work groups of Health and Well-Being and Communication and Engagement.

⇒ (Learn more about our work health and safety indicators in the GRI Annex)



INTRODUCTION

YEAR HIGHLIGHTS

MESSAGE FROM  
MANAGEMENT

CONSISTENT  
GROWTH

COMMITMENT TO  
SUSTAINABILITY

ETHICS AND  
TRANSPARENCY

RISING RESULTS

ENGAGED  
STAKEHOLDERS

ENVIRONMENTAL  
MANAGEMENT

GRI ANNEXES

GRI AND SASB INDEX

# Clients

GRI 2-29 | 417-1 | 3-3 – Client privacy | 3-3 – Customer health and safety | 3-3 – Marketing and labeling

In 2022, all customer communication channels were improved. In the Leasing segment, listening was strengthened, becoming more assertive, and route correction has been streamlined to meet the audience's expectations. The result was reaching, for the after sales stage, an NPS of 66 points, three above the expected goal. What contributed to this achievement was the engagement of operational professionals, who have undergone training and qualification modules. We have also expanded the Customer Experience area, which the addition of a manager, in order to develop more ways to increase customer satisfaction.

The high level of satisfaction, however, is due especially to the assistance, that is, adding services to the product – the attribute most valued by customers, embodied precisely in the after-sales relationship, in the quality service, and in the negotiation's transparency, which provides comfort and confidence regarding our brand.

To maintain these differentials in the context of the Covid-19 pandemic, we have intensified channels such as the app and WhatsApp, more frequently adopted including to promote livestreams, conference calls, and video calls. Even after the period of the critical health crisis, we have maintained and even expanded those channels, in addition to having enabled greater proximity to clients by resuming face-to-face

interactions: we have taken part in over 20 events, including Fenatran, the greatest road transportation fair in Latin America. At the event, new technologies aimed at fleet decarbonization were exhibited, especially electrification and trucks with the incorporation of Euro 6 engines. Volkswagen also announced our acquisition of its first 20 VW Constellation autonomous vehicles.

Thus, we are unaware of any negative impacts related to clients' health and safety, as a result of our business relations. It is the responsibility of Administrators, the Board of Directors, and the Role of Managing Risks, Internal Controls, and Compliance ensuring efficiency and adequacy of internal controls established and obtaining information that provides improvements to the process of managing risks, through continuous and impartial assessments. Main monitoring activities include risk consolidation reports, reconciliations, inventory, audits, self-assessments, monitoring the status of action plans, and continuous verification.



We have registered  
an 80% increase in  
the number of leads  
compared to 2021





## INTEGRATED ANNUAL REPORT 2022

### ☰ TABLE OF CONTENTS

INTRODUCTION

YEAR HIGHLIGHTS

MESSAGE FROM MANAGEMENT

CONSISTENT GROWTH

COMMITMENT TO SUSTAINABILITY

ETHICS AND TRANSPARENCY

RISING RESULTS

ENGAGED STAKEHOLDERS

ENVIRONMENTAL MANAGEMENT

GRI ANNEXES

GRI AND SASB INDEX

As for increasing our visibility, we conducted a wide media plan, with TV, radio, and printed media announcements, especially regarding our leasing differentials, seeking to make this modality more known and accessible, in addition to positioning us as a reference in the segment. As a result, we have registered an 80% increase in the number of leads compared to the previous year – in the Midwest Region, there was a 150% increase. In addition, there has been an increase in hits to our corporate website and a 75% increase on Google search for the word “Vamos”.

As a result of reinforcing our position in digital channels, with promotions on social media, we have recorded a 15% increase in completing online leasing business deals. The Used Vehicles area has also undergone digital transformation, which resulted in leads increasing by 490% in relation to the previous exercise.

The increased number of clients as a result of this digital evolution is expressed in the relationship diagnosis that we promote from the CRM (Customer Relationship Management) of all business units. With this work, we have identified the need for content, which guides our weekly information sharing through SMS, WhatsApp, and e-mail marketing.

Another progress during the year, regarding the safety and privacy of customer information, was the update to our Privacy Warning, seeking to increase the clarity and transparency with which we handle personal data. The document, which meets the demands of the General Personal Data Protection Law (LGPD), establishes the way which we assess information, what personal data is handled and the reason why we need it, in which situations it may be shared and how to protect it. In order to enable clients to request the warning or submit queries about safety and privacy of information, we maintain the Officer in Charge of Data Handling, who can be contacted through the channel [privacidade@grupovamos.com.br](mailto:privacidade@grupovamos.com.br).

As for the validation process for submitting marketing information, it is audited by ISO 9001 in the Leasing business – other business units also adopt it and are audited by holding SIMPAR. No supplier has access to the system to directly share information under our name. In the year, no deviation was recorded in that regard.

To meet the rules and good practices applicable to labeling, each business acts in accordance with its particularities. The Leasing segment adopts a standard contract, publicly registered, and proposal with clauses referring to the service/plan level agreed upon (VAMOS, VAMOS Mais, and VAMOS Mais Longe), which is then signed by clients. All vehicles also include a Driver’s Manual, which contains usage guidelines. The Dealerships business offers a Purchase Order, establishing the equipment and accessories included in the delivery, which are also validated by the client; and the Service Order foreseeing the scope of activities being conducted, with its billing after the client’s approval.



**Digital evolution has led to an increased number of clients in the year**



INTRODUCTION

YEAR HIGHLIGHTS

MESSAGE FROM  
MANAGEMENT

CONSISTENT  
GROWTH

COMMITMENT TO  
SUSTAINABILITY

ETHICS AND  
TRANSPARENCY

RISING RESULTS

ENGAGED  
STAKEHOLDERS

ENVIRONMENTAL  
MANAGEMENT

GRI ANNEXES

GRI AND SASB INDEX

# Suppliers

GRI 2-6 | 2-29 | 204-1 | 408-1 | 409-1 | 3-3 – Environmental assessment of suppliers | 3-3 – Social assessment of suppliers | 3-3 – Purchasing practices | 3-3 – Child labor | 3-3 - Forced or slave labor

At the end of 2022, our base of product and service suppliers gathered 1,903 companies. New partners are prospected in regions where we maintain a leased fleet and selected through the G-Certifica platform and SIC System, that consider, among other aspects, production and service capacity. In our network of suppliers, we rely on repair shops, mechanics, tires, glasses, as well as auto parts and dealerships for light, and heavy vehicles, intralogistics, Yellow line, and implementers.

All suppliers are governed by a Supplier Registration and Approval Policy, which includes the Supplier Management project, the due diligence questionnaire, and acceptance of the Code of Conduct for Third Parties – a document that deals with, among other aspects, the prohibition of child labor and labor analogous to slavery. They must also adhere to our socio-environmental, labor, and anti-corruption commitments. Over the last three years, until 2022, we have assessed 100% of Level I suppliers, service providers, and third parties on human rights. No cases related to child and slave labor were recorded.

Specially because we formally undertake commitments and certifications that have as premise the search for the extinction of child labor. For it to be respected in our supply chain, they shall undertake this commitment. The process is an essential part of our Compliance Program and includes different levels of in-depth evaluation according to the criticality of the supplier.

Risk might be higher in vehicle maintenance activities by repair shops, car washes, body repair and paint services, accessories, tires and glass (outsourced). However, we are unaware of any administrative and/or judicial action related to our suppliers regarding the adoption of child and/or slave labor.

We also conduct a relationship program and training for our network of suppliers, with in loco technical visits, for the due diligence process, in order to strengthen relationships and adjust procedures, increasing the transparency of processes and improving the perception of the service. This work is conducted by region, by our employees and partner audit company, and it covers the network's main suppliers. In 2022, it was

conducted in the states of Minas Gerais, Parana, Rio de Janeiro, Rio Grande do Sul, and Sao Paulo, for a total of 234 processes.

In addition, we promote occasional inspections, and, in case of noncompliance being identified, we adopt actions in accordance with the gravity, which range from warnings, from the headquarters, to process adjustments, to loss of accreditation.

We also maintain communication channels with the network of suppliers for maintenance conduction (receiving and handling budgets and documents for the maintenance of assets) and handling invoice payments.

Furthermore, in the Leasing business, suppliers are aware to adhere to good sustainability practices – a criterion considered a competitive differential – by the internal team that relates with them directly. This team was reinforced in 2022, which has enabled the drafting of the Supplier Manual, available on the corporate website, with which partners must record being in agreement.





INTRODUCTION

YEAR HIGHLIGHTS

MESSAGE FROM  
MANAGEMENT

CONSISTENT  
GROWTH

COMMITMENT TO  
SUSTAINABILITY

ETHICS AND  
TRANSPARENCY

RISING RESULTS

ENGAGED  
STAKEHOLDERS

ENVIRONMENTAL  
MANAGEMENT

GRI ANNEXES

GRI AND SASB INDEX

# Social development

GRI 2-29 | GRI 203-1 | 203-2 | 3-3 – Indirect economic impacts | 3-3 – Local communities

In order to consolidate our social investment strategy, maintaining positive impacts to society through initiatives aligned with our business and the development needs of our working locations, in 2022 we reviewed our Social Investment Policy, which defines three priority focuses of action:



**Zero Hunger and Sustainable Agriculture:** we believe that investing in entrepreneurship and sustainable agriculture contributes to local development and promotes respect towards diversity. Thus, our goal is to support economic, social, and environmental integration in all metropolitan areas and among urban, peri-urban, rural areas and twin cities, considering territories of traditional peoples and communities, through inter-federative cooperation.



**Education:** for professional training, our purpose is to focus on improvement projects that facilitate the insertion of socially vulnerable groups in the job market, within our sector. Within the context of complementary education, the idea is to partner with entities and public schools to promote activities related to citizenship and sustainability, devoted to children and teenagers. In environmental education, the priority are projects to raise awareness in communities regarding the need to preserve the environment and, above all, initiatives that allow a change in habits.



**Decent work and economic growth:** the focus is on projects that support the renovation of the national fleet, which drives the transportation and logistics chain we work in and that encourages decent work and economic development.

In parallel to these guidelines, we will define five priority fields for social action based on a study to identify our areas of influence with the greatest social vulnerability. This study, already conducted by SIMPAR in 2021 as a base for the creation of the Social Vulnerability Index, mapped a municipality in the surroundings of our operations. However, with our new study, the intention is to deepen the identification from parameters more in line with our operations.



INTRODUCTION

YEAR HIGHLIGHTS

MESSAGE FROM  
MANAGEMENT

CONSISTENT  
GROWTH

COMMITMENT TO  
SUSTAINABILITY

ETHICS AND  
TRANSPARENCY

RISING RESULTS

ENGAGED  
STAKEHOLDERS

ENVIRONMENTAL  
MANAGEMENT

GRI ANNEXES

GRI AND SASB INDEX

## Professional qualification GRI 203-2

In connection with the three strategic pillars of the Social Investment Policy, we conducted **VAMOS Tec** in the year, a Training Program for Technical Consultants in the Midwest, dedicated to young people from 19 to 36 years old even without any work experience. In partnership with the National Service for Industrial Training (Senai), 100 candidates enrolled to compete for the 40 training vacancies, which included four months of in-person classes at Senai units in Cuiaba (MT) and Rio Verde (GO), as well as experiences at Fendt, Valtra, and Komatsu dealerships in both states. The participants, among them two women and a refugee from Venezuela, were hired and remunerated throughout the entire course duration. Seven chosen ones were invited to develop their technical career at our operations – of which four are already a part of our team.

Along the same line, we also conduct the program **Do you want it? You can!** aligned with SIMPAR's commitment to sustainability, along with its subsidiaries, to train one thousand socially vulnerable young people from surrounding communities – 65 of them by us. In 2022, we strengthened the initiative with the creation of a specific team to manage it, led by a senior professional, connected to the People and Culture Board. We have also mapped strategic municipalities and coordinated training with partner institutions.



## Community support

### GRI 413-1

In addition to promoting initiatives that seek to meet the demands of communities surrounding our operations, we have allocated resources – of BRL 654,296.00 throughout the year – for the maintenance of the Julio Simões Institute, created in 2006, in Mogi das Cruzes (SP), which focuses on channeling part of SIMPAR companies' social investments. The organization conducts charitable actions and donations, and develops projects such as Julio Cidadão (Clown Care) and Christmas Charity.

Through our volunteer program, which involved about 50 professionals in the year, we have joined a food collection campaign, organized by the corporation, to benefit people in socially vulnerable situations assisted by Instituto Sonhe and other local organizations. Our donations in the year totaled 3,340 kilograms of food, in addition to 250 blankets, that were directed to Sonhe.

Furthermore, within the corporate scope, we have donated on consignment three trucks to the Brazilian Israeli Social Welfare Union (Unibes), in the amount of approximately BRL 252,000.00, to support the institution in the collection of donations for the city of Sao Paulo. In addition, we have donated BRL 205,000 through different lines of projects adopted by BMB in the locations where we operate.

We have also repeated our Christmas Charity campaign, which resulted in the collection of additional 2 tons of food, donated by Instituto Sonhe, a non-governmental organization that helps over 500 families in situations of vulnerability. The organization was also the recipient of a donation of 500 surprise bags, delivered on Children's Day. 200 more bags were sent to the Institute of Soccer.

In the scope of the issue of the sexual exploitation of children and teenagers, in which we operate in partnership with Childhood Brazil, we participated of the 16<sup>th</sup> Annual On the Right Track Program Encounter, which addressed the results of the commitments and actions conducted and included the presence of Queen Silva, of Sweden, the institution's founder.





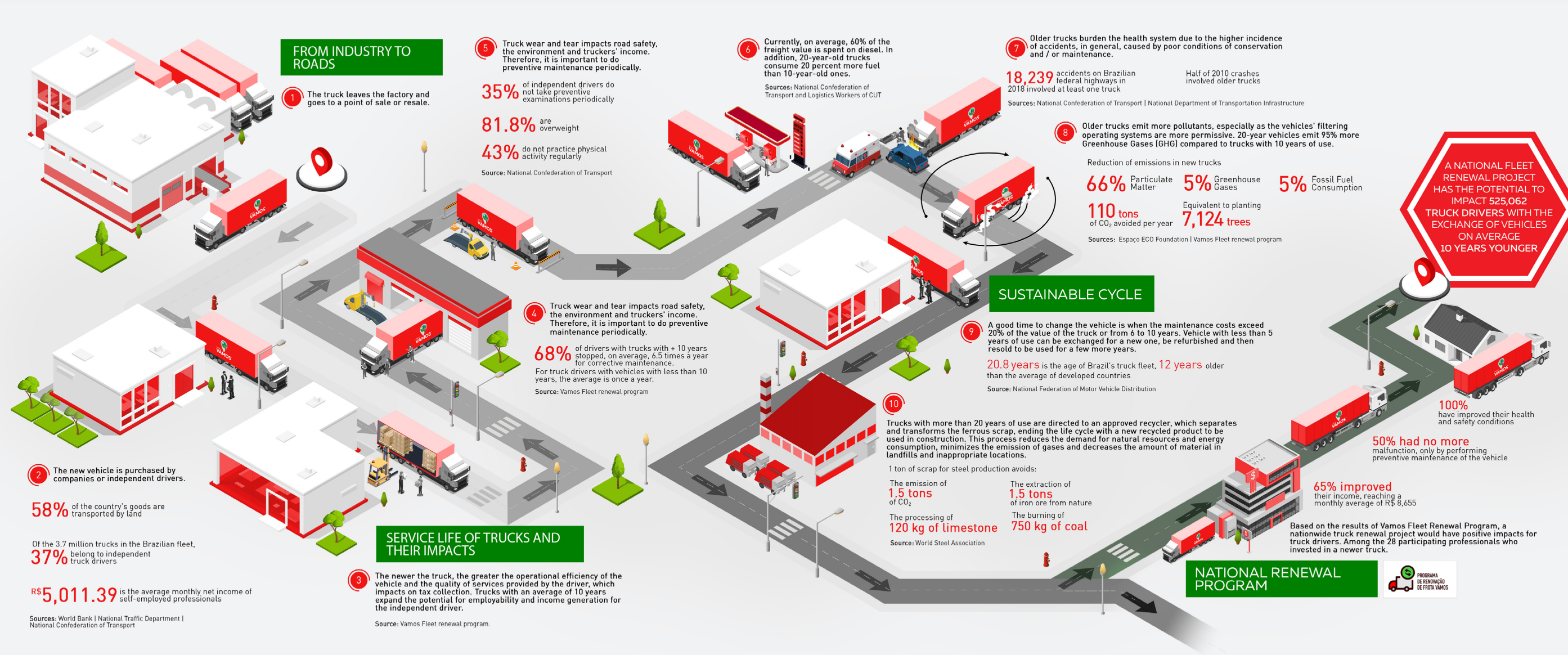
# VAMOS Fleet Renewal Program

Our commitment towards the improvement of people's health and quality of life, road safety, and environmental protection is expressed in the Fleet Renewal Program, which provided autonomous drivers the possibility of exchanging their vehicles with more than 20 years of use for another one, new or used.

By acquiring those professionals' vehicles – credit is transferred to their checking account within five working days following delivery –, we submit them to the approved recycler, where they are transformed into raw material for steel production, thus ending a sustainable cycle.

Those who are a part of the program – whose trucks underwent document analysis to become eligible – had the opportunity of working at JSL, a company that is also controlled by SIMPAR, maintaining their professional activity and guaranteeing income generation. At the end of the transaction, monitoring was also planned, for a year, regarding the changes to drivers' lives and their families.

Started and completed in 2021, the VAMOS Fleet renewal program has already involved 50 trucks, with an average age of 32 years, and an investment of BRL 2.4 million. See in the following art the impacts of replacing those vehicles for others that are 13 years younger.



➡ (Learn more about the program on <https://grupovamos.com.br/renovacao/>)



☰ TABLE OF CONTENTS

INTRODUCTION

YEAR HIGHLIGHTS

MESSAGE FROM  
MANAGEMENT

CONSISTENT  
GROWTH

COMMITMENT TO  
SUSTAINABILITY

ETHICS AND  
TRANSPARENCY

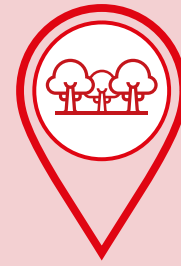
RISING RESULTS

ENGAGED  
STAKEHOLDERS

ENVIRONMENTAL  
MANAGEMENT

GRI ANNEXES

GRI AND SASB INDEX



## Environmental impact

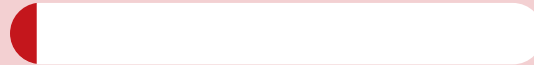
**66% less** emission of particulate matter<sup>1</sup>



**5% less** consumption of fossil resources<sup>2</sup>



**5% less** climate changes<sup>3</sup>



**Appropriate** waste care<sup>4</sup>



## Social impact



Promoting increased  
**safety** for drivers



**Reducing** respiratory and  
cardiovascular illnesses  
due to reduced emission  
of pollutants



Creating and maintaining  
**work posts**



Keeping up with  
**life changes**



## Economical impact



Increased **employability**  
potential



**Income generation** for  
self-employed drivers



**Reduced** unscheduled  
stops for repairs



**Reduced** road wear-and-  
tear and accidents

1. According to a study by Espaço Eco Foundation.

2. According to a study by Espaço Eco Foundation.

3. According to a study by Espaço Eco Foundation.

4. The use of 1 ton of scraps for the production of steel avoids the emission of 1.5 tons of CO<sub>2</sub> and the extraction of 1.5 tons of nature's iron ore.



☰ TABLE OF CONTENTS

INTRODUCTION

YEAR HIGHLIGHTS

MESSAGE FROM  
MANAGEMENT

CONSISTENT  
GROWTH

COMMITMENT TO  
SUSTAINABILITY

ETHICS AND  
TRANSPARENCY

RISING RESULTS

ENGAGED  
STAKEHOLDERS

📍 ENVIRONMENTAL  
MANAGEMENT

GRI ANNEXES

GRI AND SASB INDEX



# Environmental management



INTRODUCTION

YEAR HIGHLIGHTS

MESSAGE FROM  
MANAGEMENT

CONSISTENT  
GROWTH

COMMITMENT TO  
SUSTAINABILITY

ETHICS AND  
TRANSPARENCY

RISING RESULTS

ENGAGED  
STAKEHOLDERS

ENVIRONMENTAL  
MANAGEMENT

GRI ANNEXES

GRI AND SASB INDEX

# Commitments

The HSE area has been working on the drafting of a management plan for waste and the structuring of the scope of environmental licensing and reports for all stores.

Control, both related to management and the disposal of waste – dangerous and not dangerous of all operations, including repair shops – and water and energy consumption, for example, have been undergoing improvements, which includes the creation of support tools. The idea is, from measurements contemplating 100% of activities, including the companies acquired, to ensure the reduction of material generated and consumption of natural resources. Management is conducted through the Vertown platform, which allows for the situation of each unit to be viewed.

As for the legal requirements applicable to the business, an action plan is being executed by the chain of stores so that they are attended to in their entirety. The data related to operation permits, Fire Department reports, and environmental licenses, among others, will be able to be continuously monitored through the proprietary platform, which will allow the situation of each unit to be viewed. At the end of 2022, information regarding 82 environments, including our own repair shops and stores, had already been systematized. In 2023, the work should also include dedicated repair shops, meaning, those located on the premises of clients whose contracts include maintenance.



**Stores are planned  
with the appropriate  
environmental resources**

In addition, our own new stores are already being designed and inaugurated with appropriate environmental resources, such as the adoption of solar energy, and water reutilization, and use of rainwater. Others are being adapted to include the same measurements. In addition to having reached the end of 2022 with three units with this alternative, this practice has led us to honor one of our commitments to sustainability: achieving Edge certification ([learn more about it on "Sustainability Agenda"](#)).

From an operational point of view, we have moved forward in the same direction. One of the challenges of the year was to increase the percentage of electric forklifts at the disposal of our clients. Despite the percentage obtained, of 53%, being equivalent to that of 2021, the basis for calculation was significantly higher compared to the two previous exercises: from 500 to 2.8 thousand machines, which indicates goal progress.





# Energy

## GRI 3-3 – Energy

Our Sustainability Policy guides the efficient use of energy and natural resources, avoiding waste, and prioritizing new technology, less aggressive towards the environment. The Climate Change Policy, in turn, establishes that we must promote and encourage the use of alternative renewable energies, energy efficiency, proper waste management, and conscious use of natural resources.

We have mitigated the negative impacts of our operations by reducing energy consumption in our operational units, adopting renewable energy, and fleet electrification: by the end of 2022, we had 130 electric trucks, 29 powered by biogas, and 2,685 electric forklifts in stock.

In addition to mapping the number of electric vehicles available and leased in our fleet on a monthly basis, we encourage the commercial team to prioritize those products for sale. Furthermore, along with the expansion area, we monitor the installation of solar panels at operational units.

Energy consumption is monitored monthly by the area of Sustainability, with the help of each business unit's administration department, and reported to the Sustainability Committee for the development of action plans, if necessary.

⇒ (Find, in the GRI Annex, data regarding energy consumption at our units)



INTRODUCTION

YEAR HIGHLIGHTS

MESSAGE FROM  
MANAGEMENT

CONSISTENT  
GROWTH

COMMITMENT TO  
SUSTAINABILITY

ETHICS AND  
TRANSPARENCY

RISING RESULTS

ENGAGED  
STAKEHOLDERS

ENVIRONMENTAL  
MANAGEMENT

GRI ANNEXES

GRI AND SASB INDEX

# Water resources

GRI 303-1 | 303-2 | 3-3 – Water and effluents

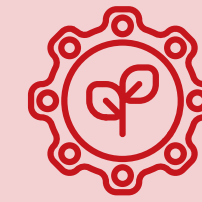
Despite water not being a main component in our operations, issues such as drought, poor resource quality, or flooding, may cause impacts both internally and in the value chain. As for the access to sufficient volumes of high-quality water, it is necessary for direct operations, considering the number of employees who use it for their consumption and hygiene and cleaning services.

Our commitments regarding this theme are expressed in the Climate Change and Sustainability policies. We monthly monitor levels of water withdrawal at 50% of the facilities that already utilize the water reuse system. This work is conducted through the area of Sustainability dashboard, and the indicators are analyzed every two months by the Sustainability Committee. The effectiveness of the actions is disclosed annually in our Integrated Report.

⇒ (Data related to water withdrawal and consumption are displayed in the GRI Annex)



In 2022, we reported for the first time the CDP Water



**Climate Change and Sustainability Policies** guide the actions in impact areas

# Biodiversity

GRI 3-3 – Biodiversity

We express in our Climate Change Policy the need to: maintain a positive relationship with biodiversity and the communities we interact with and/or strategic locations; regularly monitor and identify possible proximity to areas of impact on biodiversity, ensuring compliance with environmental legislation; and adopt preventive measures to minimize the impacts of our new infrastructure on biodiversity, mapping the locations of stores and operations in relation to priority areas for biodiversity. The Sustainability Policy also guides towards ensuring the sustainable use of ecosystem services and the protection of biodiversity.

Thus, we value the monitoring and understanding of the location of operational units and of the ones that will be inaugurated – an analysis that is performed by the expansion area. In 2022, also with the goal of assessing our environmental impact, we conducted an identification diagnosis of possible stores in areas of high-water stress, environmental protection, and indigenous reservations (*learn more about the work on the topic "Sustainability Agenda"*).



INTRODUCTION

YEAR HIGHLIGHTS

MESSAGE FROM  
MANAGEMENT

CONSISTENT  
GROWTH

COMMITMENT TO  
SUSTAINABILITY

ETHICS AND  
TRANSPARENCY

RISING RESULTS

ENGAGED  
STAKEHOLDERS

ENVIRONMENTAL  
MANAGEMENT

GRI ANNEXES

GRI AND SASB INDEX

# Emissions

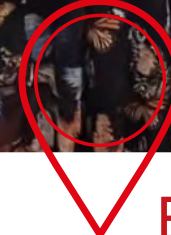
## GRI 3-3 – Emissions

Our working sector, of leasing and selling machinery and equipment, creates a high level of emissions due to the nature of operations. Faced with this, we have always remained committed to acting as a leading party in the decarbonization process. Our business model already contributes in this regard with how it adopts newer vehicles – therefore, less pollutant –, continuous progression of the fleet’s electrification, energy efficiency resources at commercial units and encouraging clients to also take on this commitment *(learn more about our contribution on the “Sustainability Agenda” chapter).*

In addition, we have been working on maturing our Greenhouse Gas (GHG) Emissions Inventory, that has been published since 2019, so that it gradually includes new categories of operations, as well as those of the companies acquired over the past two years. In 2022, we already advanced in the expansion of measurement incorporating, in scopes 1 and 2, crude and biogenic. As for scope 3 emissions, its measurement is more challenging in companies that have been newly integrated to our portfolio, in view of the need to learn more about their business models. We have assessed the establishment of new categories – in 2022, we have already included nine of them, including those of acquired companies.

We also seek to encourage clients to reduce their indirect emissions through initiatives such as VAMOS Zero Carbon, and by spreading our commitment in this regard, endorsed in our Sustainability and Climate Change Policy.

⇒ *(See, in the GRI Annex, all data regarding our annual emissions)*



**Emissions Inventory  
has undergone  
improvements, with  
categories being included**



INTRODUCTION

YEAR HIGHLIGHTS

MESSAGE FROM  
MANAGEMENT

CONSISTENT  
GROWTH

COMMITMENT TO  
SUSTAINABILITY

ETHICS AND  
TRANSPARENCY

RISING RESULTS

ENGAGED  
STAKEHOLDERS

ENVIRONMENTAL  
MANAGEMENT

GRI ANNEXES

GRI AND SASB INDEX



## VAMOS Zero Carbon

By hearing our leasing services, clients can contribute to the environment. That is the proposal of VAMOS Zero Carbon, a program conducted since 2021 that makes it possible to neutralize the emission of CO<sub>2</sub> into the atmosphere by offsetting the amount of carbon released by the vehicles hired. Available as a leasing modality for clients, in addition to avoiding environmental harm, the program enables fostering sustainable businesses through the acquisition of carbon credits. The initiative includes all our vehicles and it is structured so as to allow the client to monitor the amount of Greenhouse Gas emissions we help reduce.

In 2022, the program was improved with the formalization of its rules, making hiring it more automated. Thus, even at a challenging economical scenario, of risk contentions, it was adhered by two big clients, that can check the results of volumes neutralized as soon as they gather data in a period appropriate enough for it to be consistent and reliable.



☰ TABLE OF CONTENTS

INTRODUCTION

YEAR HIGHLIGHTS

MESSAGE FROM  
MANAGEMENT

CONSISTENT  
GROWTH

COMMITMENT TO  
SUSTAINABILITY

ETHICS AND  
TRANSPARENCY

RISING RESULTS

ENGAGED  
STAKEHOLDERS

ENVIRONMENTAL  
MANAGEMENT

GRI ANNEXES

GRI AND SASB INDEX



95%  
Goal of  
appropriate  
waste  
disposal

# Waste

GRI 306-1 | 306-2 | 3-3 – Waste

In order to reduce the effects of our direct and indirect waste generation, we seek to adopt the best practices, monitoring and managing the amount and kinds of materials discarded at our units through the Vertown platform. The system displays evidence of the correct destination, which is monthly consolidated and reported to the Sustainability Committee. The tool is important to reach our goal to send 95% of waste to different locations – rather than landfills – by 2025.

In addition, we map contaminated waste leaking as a risk during corrective or preventive maintenance at our own or at third party repair shops, reinforcing, during employee trainings, how processes must be conducted.

In 2022, as a result of improved control, in the scope of the elaboration of the waste management plan, we have registered an increase in the correct disposal and generation of material. There were 415.61 tons, mainly dangerous waste, destined for recovery operations.

We did not detect any negative impact related to waste, as a result of our business relations. Efficiency tracking happens through monthly reports generated by the Vertown platform, data gathering and analysis through the areas of HSE and Sustainability and the Sustainability Committee; and monthly monitoring of goals established yearly. The disclosure of each measurements' efficiency happens yearly through this report.

Regarding the goal of seeking 90% of third-party repair shops to adhere to adequate waste disposal practices, by 2025, we have maintained similar volumes compared to the previous year, which had been 80%, despite registering 63%. The difference in percentage points is due to the change in the calculation basis criterion, meaning, from the total of registered repair shops to the total of active repair shops.

⇒ (Detailed data on our annual waste generation and disposal is expressed the GRI Annex)



☰ TABLE OF CONTENTS

INTRODUCTION

YEAR HIGHLIGHTS

MESSAGE FROM  
MANAGEMENT

CONSISTENT  
GROWTH

COMMITMENT TO  
SUSTAINABILITY

ETHICS AND  
TRANSPARENCY

RISING RESULTS

ENGAGED  
STAKEHOLDERS

ENVIRONMENTAL  
MANAGEMENT

📍 GRI ANNEXES

GRI AND SASB INDEX



# GRI Annexes



**Number of employees TR-RO-000.C**

	2020	2021	2022
Total number of employees	942	1,587	2,816

All information has been extracted from SAP, establishing a consolidated basis year after year, and it is in accordance with its respective basis. It covers all subsidiaries, including acquired companies.

**Number of truck drivers TR-RO-000.C**

	2020	2021	2022
Number of truck drivers	5	5	6

All information has been extracted from SAP, establishing a consolidated basis year after year, and it is in accordance with its respective basis. It covers all subsidiaries, including acquired companies.

**Employees by type of employment and gender GRI 2-7**

	2020*					2021*					2022				
	Male	Female	Other	Not informed	Total	Male	Female	Other	Not informed	Total	Male	Female	Other	Not informed	Total
Permanent employees	746	196	0	0	942	1,248	331	0	0	1,579	2,242	524	0	0	2,766
Temporary employees	0	0	0	0	0	4	4	0	0	8	25	25	0	0	50
<b>Total</b>	<b>746</b>	<b>196</b>	<b>0</b>	<b>0</b>	<b>942</b>	<b>1,252</b>	<b>335</b>	<b>0</b>	<b>0</b>	<b>1,587</b>	<b>2,267</b>	<b>549</b>	<b>0</b>	<b>0</b>	<b>2,816</b>
Employees with no guaranteed work hours	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Full-time employees	738	185	0	0	923	1,227	308	0	0	1,535	2,225	501	0	0	2,726
Part-time employees	8	11	0	0	19	25	27	0	0	52	42	48	0	0	90
<b>Total</b>	<b>746</b>	<b>196</b>	<b>0</b>	<b>0</b>	<b>942</b>	<b>1,252</b>	<b>335</b>	<b>0</b>	<b>0</b>	<b>1,587</b>	<b>2,267</b>	<b>549</b>	<b>0</b>	<b>0</b>	<b>2,816</b>

\*Restated data for 2020 and 2021. All information has been extracted from SAP, establishing a consolidated basis year after year, and it is in accordance with its respective basis. It covers the subsidiary companies: VAMOS Locação, VAMOS Seminovos e VAMOS Concessionárias, HM Empilhadeira, BMB Brasil e México and Truckvan, including acquired companies.



INTRODUCTION

YEAR HIGHLIGHTS

MESSAGE FROM  
MANAGEMENT

CONSISTENT  
GROWTH

COMMITMENT TO  
SUSTAINABILITY

ETHICS AND  
TRANSPARENCY

RISING RESULTS

ENGAGED  
STAKEHOLDERS

ENVIRONMENTAL  
MANAGEMENT

GRI ANNEXES

GRI AND SASB INDEX

**Employees per region GRI 2-7**

By region	North	Northeast	Midwest	Southeast	South	North America	Central America	South America (except Brazil)	Europe	Asia	Africa	Oceania	Total
<b>2020*</b>													
Permanent employees	47	36	147	570	142	0	0	0	0	0	0	0	942
Temporary employees	8	0	0	0	0	0	0	0	0	0	0	0	0
<b>Total</b>	<b>47</b>	<b>36</b>	<b>147</b>	<b>570</b>	<b>142</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>942</b>
Employees with no guaranteed work hours	0	0	0	0	0	0	0	0	0	0	0	0	0
Full-time employees	46	34	146	557	140	0	0	0	0	0	0	0	923
Part-time employees	1	2	1	13	0	0	0	0	0	0	0	0	19
<b>Total</b>	<b>47</b>	<b>36</b>	<b>147</b>	<b>570</b>	<b>142</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>942</b>
<b>2021</b>													
Permanent employees	56	53	258	1,035	177	0	0	0	0	0	0	0	1,579
Temporary employees	0	0	0	8	0	0	0	0	0	0	0	0	8
<b>Total</b>	<b>56</b>	<b>53</b>	<b>258</b>	<b>1,043</b>	<b>177</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,587</b>
Employees with no guaranteed work hours	0	0	0	0	0	0	0	0	0	0	0	0	0
Full-time employees	54	51	253	1,007	170	0	0	0	0	0	0	0	1,535
Part-time employees	2	2	5	36	7	0	0	0	0	0	0	0	52
<b>Total</b>	<b>56</b>	<b>53</b>	<b>258</b>	<b>1,043</b>	<b>177</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,587</b>
<b>2022</b>													
Permanent employees	62	59	533	1,916	196	0	0	0	0	0	0	0	2,766
Temporary employees	2	2	11	33	2	0	0	0	0	0	0	0	50
<b>Total</b>	<b>64</b>	<b>61</b>	<b>544</b>	<b>1,949</b>	<b>198</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,816</b>
Employees with no guaranteed work hours	0	0	0	0	0	0	0	0	0	0	0	0	0
Full-time employees	61	60	523	1,893	189	0	0	0	0	0	0	0	2,726
Part-time employees	3	1	21	56	9	0	0	0	0	0	0	0	90
<b>Total</b>	<b>64</b>	<b>61</b>	<b>544</b>	<b>1,949</b>	<b>198</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,816</b>

\*Restated data for 2020 and 2021. All information has been extracted from SAP, establishing a consolidated basis year after year, and it is in accordance with its respective basis. It covers the subsidiary companies: VAMOS Locação, VAMOS Seminovos e VAMOS Concessionárias, HM Empilhadeira, BMB Brasil e México and Truckvan, including acquired companies.



☰ TABLE OF CONTENTS

INTRODUCTION

YEAR HIGHLIGHTS

MESSAGE FROM  
MANAGEMENT

CONSISTENT  
GROWTH

COMMITMENT TO  
SUSTAINABILITY

ETHICS AND  
TRANSPARENCY

RISING RESULTS

ENGAGED  
STAKEHOLDERS

ENVIRONMENTAL  
MANAGEMENT

GRI ANNEXES

GRI AND SASB INDEX

**Total and % of employees gender/functional category GRI 2-7**

	2020*				2021*				2022			
	Male		Female		Male		Female		Male		Female	
	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%
Directors	7	100%	0	0%	11	85%	2	15%	13	81%	3	19%
General Manager (Senior Management)	4	100%	0	0%	4	100%	0	0%	7	100%	0	0%
Area Manager	52	88%	7	12%	69	82%	15	18%	112	81%	26	19%
Store manager	8	100%	0	0%	11	100%	0	0%	13	100%	0	0%
Coordination (Jr Management)	25	69%	11	31%	45	71%	18	29%	73	75%	24	25%
Supervision	25	74%	9	26%	29	73%	11	28%	50	77%	15	23%
Administration	332	69%	146	31%	475	67%	237	33%	723	65%	394	35%
Operational	289	96%	13	4%	588	96%	25	4%	1,237	96%	46	4%
Trainee	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%
Internship	1	100%	0	0%	4	44%	5	56%	11	52%	10	48%
Apprentice	3	23%	10	77%	16	42%	22	58%	28	47%	31	53%
<b>Total</b>	<b>746</b>	<b>79%</b>	<b>196</b>	<b>21%</b>	<b>1,252</b>	<b>79%</b>	<b>335</b>	<b>21%</b>	<b>2,267</b>	<b>81%</b>	<b>549</b>	<b>19%</b>

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**Total and % of employees race/functional category GRI 2-7**

	White		Asian		Black		Indigenous		Brown		Not informed	
	2020											
	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%
Directors	7	100%	0	0%	0	0%	0	0%	0	0%	0	0%
General Manager (Senior Management)	4	100%	0	0%	0	0%	0	0%	0	0%	0	0%
Area Manager	36	61%	0	0%	0	0%	0	0%	23	39%	0	0%
Store manager	7	88%	0	0%	0	0%	0	0%	1	13%	0	0%
Coordination (Jr Management)	24	67%	0	0%	1	3%	0	0%	11	31%	0	0%
Supervision	19	56%	0	0%	1	3%	0	0%	14	41%	0	0%
Administration	260	54%	0	0%	14	3%	0	0%	204	43%	0	0%
Operational	129	43%	1	0%	24	8%	1	0%	144	48%	3	0.99%
Trainee	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%
Internship	0	0%	0	0%	0	0%	0	0%	1	100%	0	0%
Apprentice	6	46%	0	0%	3	23%	0	0%	4	31%	0	0%
<b>Total</b>	<b>492</b>	<b>52.23%</b>	<b>1</b>	<b>0.11%</b>	<b>43</b>	<b>4.56%</b>	<b>1</b>	<b>0%</b>	<b>402</b>	<b>42.68%</b>	<b>3</b>	<b>0.32%</b>



INTRODUCTION

YEAR HIGHLIGHTS

MESSAGE FROM  
MANAGEMENT

CONSISTENT  
GROWTH

COMMITMENT TO  
SUSTAINABILITY

ETHICS AND  
TRANSPARENCY

RISING RESULTS

ENGAGED  
STAKEHOLDERS

ENVIRONMENTAL  
MANAGEMENT

GRI ANNEXES

GRI AND SASB INDEX

**Total and % of employees race/functional category GRI 2-7**

	White		Asian		Black		Indigenous		Brown		Not informed	
	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%
<b>2021</b>												
Directors	11	85%	0	0%	0	0%	0	0%	2	15%	0	0%
General Managers (Senior Management)	4	100%	0	0%	0	0%	0	0%	0	0%	0	0%
Area Manager	56	67%	0	0%	2	2%	0	0%	26	31%	0	0%
Store manager	8	73%	0	0%	0	0%	0	0%	3	27%	0	0%
Coordination (Jr Management)	42	67%	0	0%	1	2%	0	0%	20	32%	0	0%
Supervision	23	58%	0	0%	1	3%	0	0%	16	40%	0	0%
Administration	426	60%	2	0.28%	38	5%	0	0%	246	35%	0	0%
Operational	349	57%	3	0.49%	60	10%	2	0.33%	197	32%	2	0.33%
Trainee	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%
Internship	8	89%	0	0%	0	0%	0	0%	1	11%	0	0%
Apprentice	18	47%	0	0%	6	16%	0	0%	14	37%	0	0%
<b>Total</b>	<b>945</b>	<b>59.55%</b>	<b>5</b>	<b>0.32%</b>	<b>108</b>	<b>6.81%</b>	<b>2</b>	<b>0.13%</b>	<b>525</b>	<b>33.08%</b>	<b>2</b>	<b>0.13%</b>
<b>2022</b>												
	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%
Directors	14	88%	0	0%	0	0%	0	0%	2	13%	0	0%
General Manager (Senior Management)	7	100%	0	0%	0	0%	0	0%	0	0%	0	0%
Area Manager	95	69%	1	1%	5	4%	0	0%	37	27%	0	0%
Store manager	9	69%	0	0%	0	0%	0	0%	4	31%	0	0%
Coordination (Jr Management)	69	71%	2	2%	1	1%	0	0%	25	26%	0	0%
Supervision	38	58%	6	9%	2	3%	0	0%	19	29%	0	0%
Administration	665	60%	8	1%	74	7%	5	0%	364	33%	1	0.09%
Operational	583	46%	58	5%	162	13%	20	2%	456	36%	4	0.31%
Trainee	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%
Internship	8	38%	0	0%	4	19%	0	0%	9	43%	0	0%
Apprentice	23	39%	0	0%	2	3%	0	0%	34	58%	0	0%
<b>Total</b>	<b>1,511</b>	<b>53.66%</b>	<b>75</b>	<b>2.66%</b>	<b>250</b>	<b>8.88%</b>	<b>25</b>	<b>1%</b>	<b>950</b>	<b>33.74%</b>	<b>5</b>	<b>0.18%</b>

\*Information extracted from SAP generating a consolidated basis year-by-year. % missing represent employees who did not state their race or who classify it as something else. It covers the subsidiary companies: VAMOS Locação, VAMOS Seminovos e VAMOS Concessionárias, HM Empilhadeira, BMB Brasil e México and Truckvan, including acquired companies.



### Total and % of employees gender/age range GRI 2-7

	2020				2021				2022			
	Male		Female		Male		Female		Male		Female	
Total and % of employees gender/age range	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%
<24 years old	71	59%	49	41%	161	63%	93	37%	316	68%	146	32%
> 24 and <30 years old	134	74%	46	26%	219	73%	80	27%	451	77%	133	23%
>30 and <50 years old	444	83%	91	17%	715	83%	150	17%	1,224	83%	245	17%
> 50 years old and < 55 years old	55	89%	7	11%	82	92%	7	8%	143	91%	15	9%
>55 years old	42	93%	3	7%	75	94%	5	6%	133	93%	10	7%
<b>Total</b>	<b>746</b>	<b>79%</b>	<b>196</b>	<b>21%</b>	<b>1,252</b>	<b>79%</b>	<b>335</b>	<b>21%</b>	<b>2,267</b>	<b>81%</b>	<b>549</b>	<b>19%</b>

\*Restated data for 2020 and 2021. All information has been extracted from SAP, establishing a consolidated basis year after year, and it is in accordance with its respective basis. It covers the subsidiary companies: VAMOS Locação, VAMOS Seminovos e VAMOS Concessionárias, HM Empilhadeira, BMB Brasil e México and Truckvan, including acquired companies.

### Total and % of employees with disability per functional category GRI 2-7

	2020*		2021*		2022	
	Total	%	Total	%	Total	%
Directors	0	0%	0	0%	0	0%
General Manager (Senior Management)	0	0%	0	0%	0	0%
Area Manager	0	0%	0	0%	1	0.72%
Store manager	0	0%	0	0%	0	0%
Coordination (Jr Management)	0	0%	0	0%	1	1.03%
Supervision	1	2.94%	1	2.50%	1	1.54%
Administration	8	1.67%	10	1.40%	20	1.79%
Operational	0	0%	0	0%	8	0.62%
Apprentice	0	0%	0	0%	0	0%
Trainee	0	0%	0	0%	0	0%
Internship	0	0%	0	0%	0	0%
<b>Total</b>	<b>9</b>	<b>0.96%</b>	<b>11</b>	<b>0.69%</b>	<b>31</b>	<b>1.10%</b>

\*Restated data for 2020 and 2021. All information has been extracted from SAP, establishing a consolidated basis year after year, and it is in accordance with its respective basis. It covers the subsidiary companies: VAMOS Locação, VAMOS Seminovos e VAMOS Concessionárias, HM Empilhadeira, BMB Brasil e México and Truckvan, including acquired companies.

### Workers who aren't employees GRI 2-8\*

	2020		2021		2022	
	Men	Women	Men	Women	Men	Women
Total workers who aren't employed and whose jobs are controlled by the organization	25	10	75	32	59	17

\*Information extracted from SAP generating a year-by-year consolidated basis The Company has no control over the types of work executed by workers who aren't employees. All information has been extracted from SAP, establishing a consolidated basis year after year, and it is in accordance with its respective basis. It covers the subsidiary companies: VAMOS Locação, VAMOS Seminovos e VAMOS Concessionárias, HM Empilhadeira, BMB Brasil e México and Truckvan, including acquired companies.

### Total and % of employees with disabilities GRI 2-7

	2020*	2021*	2022
Total	9	11	31
Percentage	0.96%	0.69%	1.10%

\*Restated data for 2020 and 2021. All information has been extracted from SAP, establishing a consolidated basis year after year, and it is in accordance with its respective basis. It covers the subsidiary companies: VAMOS Locação, VAMOS Seminovos e VAMOS Concessionárias, HM Empilhadeira, BMB Brasil e México and Truckvan, including acquired companies.



INTRODUCTION

YEAR HIGHLIGHTS

MESSAGE FROM  
MANAGEMENT

CONSISTENT  
GROWTH

COMMITMENT TO  
SUSTAINABILITY

ETHICS AND  
TRANSPARENCY

RISING RESULTS

ENGAGED  
STAKEHOLDERS

ENVIRONMENTAL  
MANAGEMENT

GRI ANNEXES

GRI AND SASB INDEX

**Annual total compensation ratio GRI 2-21\***

	2020	2021	2022
Highest paid individual/all employees' average ratio	26.14	54.09	75.33
Raise % to the total annual compensation of the organization's highest paid individual	0%	52%	74%
Average raise % to the total annual compensation of all employees	0%	107%	103%
Highest paid individual/all employees' average ratio	0	0.48	0.72

**Salary difference, for bonus and in relation to the minimum wage**

	2020	2021	2022
<b>Wage gap</b>			
CEO/Directors compensation ratio	0.38	0.48	0.52
<b>Bonus difference</b>			
CEO/Directors bonus ratio	0.40	0.57	0.83
<b>Wage gap*</b>			
Highest paid individual/lowest paid employee compensation ratio	2,466.40	7,464.31	10,052.57
<b>% of employees</b>			
Employees paid minimum-wage	2%	2%	3%
Employees paid above minimum-wage	98%	98%	97%
Full-time employees paid with company shares	0.00151%	0.00115%	0.00071%
Employees paid a family wage	-	-	-

\*Under the field "Total annual compensation of the organization's lowest paid individual", only the lowest salary of the last month of the year in question was considered, since the employee may have entered in the middle of the fiscal year, which would cause deviation in the indicator.



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

Total and % of operations evaluated for risks related to corruption	2020	2021	2022
Total company operations	6	6	6
Number of operations evaluated	6	6	6
Percentage of operations evaluated	100%	100%	100%

Note: Every piece of information has been extracted from SAP, establishing a consolidated basis year after year, and it is in accordance with its respective basis. It covers all subsidiaries, except acquired companies.

**Members of the administration who have been informed and trained on anti-corruption policies, by region GRI 205-2**

		2020*			2021*			2022		
		Active	Informed	Trained	Active	Informed	Trained	Active	Informed	Trained
<b>North</b>	Number	0	0	0	0	0	0	0	0	0
	%	-	100.00%	100.00%	-	100.00%	100.00%	-	100.00%	100.00%
<b>Northeast</b>	Number	0	0	0	0	0	0	0	0	0
	%	-	100.00%	100.00%	-	100.00%	100.00%	-	100.00%	100.00%
<b>Midwest</b>	Number	0	0	0	0	0	0	0	0	0
	%	-	100.00%	100.00%	-	100.00%	100.00%	-	100.00%	100.00%
<b>Southeast</b>	Number	18	9	6	18	9	7	18	9	7
	%	-	50.00%	33.33%	-	50.00%	38.89%	-	50.00%	38.89%
<b>South</b>	Number	0	0	0	0	0	0	0	0	0
	%	-	100.00%	100.00%	-	100.00%	100.00%	-	100.00%	100.00%
		%	-	-	-	-	-	-	-	-

Note 1: Restated data for 2020 and 2021. There are no employees in Oceania, Africa, Asia, Europe, North America, Central America, and South America (with the exception of Brazil).

Note 2: Every piece of information has been extracted from SAP, establishing a consolidated basis year after year, and it is in accordance with its respective basis. It covers all subsidiaries, except acquired companies.

**Employees who have been informed and trained on anti-corruption policies and procedures, by region GRI 205-2**

		2020*			2021*			2022		
		Active	Informed	Trained	Active	Informed	Trained	Active	Informed	Trained
<b>North</b>	Number	47	39	39	55	43	39	59	51	40
	%	-	82.98%	82.98%	-	78.18%	70.91%	-	86.44%	67.80%
<b>Northeast</b>	Number	36	27	27	40	31	28	53	49	47
	%	-	75.00%	75.00%	-	77.50%	70.00%	-	92.45%	88.68%
<b>Midwest</b>	Number	147	110	102	256	217	176	470	451	400
	%	-	74.83%	69.39%	-	84.77%	68.75%	-	95.96%	85.11%
<b>Southeast</b>	Number	570	512	492	726	668	631	1,045	1,025	974
	%	-	89.82%	86.32%	-	92.01%	86.91%	-	98.09%	93.21%
<b>South</b>	Number	142	102	94	177	143	125	190	181	165
	%	-	71.83%	66.20%	-	80.79%	70.62%	-	95.26%	86.84%

Note 1: Restated data for 2020 and 2021. There are no employees in Oceania, Africa, Asia, Europe, North America, Central America, and South America (with the exception of Brazil).

Note 2: Every piece of information has been extracted from SAP, establishing a consolidated basis year after year, and it is in accordance with its respective basis. It covers all subsidiaries, except acquired companies.



**Employees who have been informed and trained on anti-corruption policies and procedures, by functional category GRI 205-2**

		2020*			2021*			2022		
		Active	Informed	Trained	Active	Informed	Trained	Active	Informed	Trained
<b>Directors</b>	Number	7	7	7	10	10	10	11	11	11
	%	-	100.00%	100.00%	-	100.00%	100.00%	-	100.00%	100.00%
<b>General-Management (Senior Management)</b>	Number	4	4	4	4	4	4	7	7	7
	%	-	100.00%	100.00%	-	100.00%	100.00%	-	100.00%	100.00%
<b>Area management</b>	Number	4	4	4	7	7	7	15	15	15
	%	-	100.00%	100.00%	-	100.00%	100.00%	-	100.00%	100.00%
<b>Store management</b>	Number	8	7	7	11	10	9	13	13	12
	%	-	87.50%	87.50%	-	90.91%	81.82%	-	100.00%	92.31%
<b>Coordination (Jr Management)</b>	Number	35	34	34	54	52	51	76	76	76
	%	-	97.14%	97.14%	-	96.30%	94.44%	-	100.00%	100.00%
<b>Supervision</b>	Number	34	31	31	38	37	37	40	40	40
	%	-	91.18%	91.18%	-	97.37%	97.37%	-	100.00%	100.00%
<b>Administration</b>	Number	534	451	431	702	630	584	1,035	1,008	929
	%	-	84.46%	80.71%	-	89.74%	83.19%	-	97.39%	89.76%
<b>Operational</b>	Number	302	246	231	373	316	264	537	509	465
	%	-	81.46%	76.49%	-	84.72%	70.78%	-	94.79%	86.59%
<b>Apprentice</b>	Number	13	5	4	30	12	10	51	46	39
	%	-	38.46%	30.77%	-	40.00%	33.33%	-	90.20%	76.47%
<b>Intern</b>	Number	1	1	1	9	8	7	20	20	20
	%	-	100.00%	100.00%	-	88.89%	77.78%	-	100.00%	100.00%
<b>Trainee</b>	Number	0	0	0	16	16	16	12	12	12
	%	-	100.00%	100.00%	-	100.00%	100.00%	-	100.00%	100.00%

Note 1: Restated data for 2020 and 2021. Vamos has no control over the communication and training of business partners.

Note 2: Every piece of information has been extracted from SAP, establishing a consolidated basis year after year, and it is in accordance with its respective basis. It covers all subsidiaries, except acquired companies.

**Energy consumption within the organization (GJ) GRI 302-1\***

Non-renewable sources	2021*	2022
Diesel	2,797.55	15,478.48
Gasoline	7,906.70	27,201.31
Airplane Gasoline	-	-
LPG	-	-
CNG	839.61	638.46
<b>Total</b>	<b>11,543.86</b>	<b>43,318.25</b>
Renewable sources	2021	2022
Anhydrous ethanol	2,297.48	6,961.03
Hydrous ethanol	2,313.13	5,229.49
Biodiesel	326.73	1,605.50
<b>Total</b>	<b>4,937.34</b>	<b>13,796.02</b>

\*Data for 2021 has been restated. In 2020, the company did not monitor the indicators.

**Energy consumption within the organization (GJ) GRI 302-1\***

Energy acquired from third parties (GJ)	2021*	2022
Electricity	63,392.83	40,377.80
Renewable	13,883.03	31,594.70
Non-renewable	49,509.80	8,783.10
Heating	-	-
Cooling	-	-
Steam	-	-
<b>Total</b>	<b>63,392.83</b>	<b>40,377.80</b>

\* In 2020, the company did not monitor the indicators.

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

Total energy consumed (GJ)	2021	2022
Self-generated from renewable fuels	4,937.34	13,796.02
Self-generated from non-renewable fuels	11,543.86	43,318.3
Electricity	63,392.83	40,377.80
<b>Total</b>	<b>79,874.03</b>	<b>97,492.07</b>

\*Data for 2021 has been restated. In 2020, the company did not monitor the indicators.

### Energy consumption outside the organization (GJ) GRI 302-2\*

By activity	2021	2022
Logistics	7,493,808.34	13,084,914.20

\*The factors' source used is the GHG Protocol and the monthly calculation was conducted through the sustainability data dashboard. In 2020, the company did not monitor the indicators.

### Energy intensity GRI 302-3\*

	2021	2022
Total electricity consumption (GJ)	7,573,682.36	13,182,406.27
Energy intensity	2,682.09	3,037.34

\*The metrics used to calculate the rate was kWh/collaborator. For the intensity rates, the energy consumed by fuel, electricity, and heating were considered. The rate is calculated through data used within the Company. In 2020, Vamos did not monitor the indicators.

### Reduction of energy consumption GRI 302-4\*

	2021	2022
Solar	1,367,816	1,195,589

\*The production by BMB for solar energy suffered an update for a total of 297,910, which equals 1072,476 GJ. Production was lower in 2022 in units Araguaína and Gurupi (TO). The calculation tool adopted by the Company is the GHG Protocol and the Emissions Inventory. In 2020, Vamos did not monitor the indicators.

### Water consumption (in ML) GRI 303-5

	2020	2021	2022
Total water consumption	9.8	16.1	16.2

\*In 2021 no water consumption from areas with water stress was identified, however, in 2022, areas with water stress where there are units have been mapped: Nossa Senhora do Socorro (SE); Cabo de Santo Agostinho (PE); Pavuna (RJ); Eldorado do Sul (RS), and Itabaiana (SE). Data was copied based on water indicators, analyzed monthly by the Sustainability area, that receives from administrators from each business the water bills and accounts for expenses per L. There is the mapping of locations with water stress, however, there is still no control over the volume, which will be adopted in 2023.

### Direct Emissions (Scope 1) of Greenhouse Gases (GHG) - (tCO<sub>2</sub>e) GRI 305-1\*

	2019	2020	2021	2022
<b>Scope 1</b>				
Mobile combustion	1,130	1,187.44	1,956.49	3,069.51
Stationary combustion	120.12	0.47	-	-
Fugitive combustion	2.01	-	-	-
Solid waste and effluents	-	-	81.89	81.90
<b>Total</b>	<b>1,252.24</b>	<b>1,187.90</b>	<b>2,047.37</b>	<b>3,151.41</b>

\*Restated data for 2021. Gases included in the calculation: CO<sub>2</sub>, CH<sub>4</sub>, and N<sub>2</sub>O. The tool used for the calculation is the GHG Protocol. The chosen consolidation approach was operational control.

### Indirect emissions (Scope 2) of Greenhouse Gases (GHG) from energy acquisition (tCO<sub>2</sub>e) GRI 305-2\*

	2019	2020	2021	2022
<b>Scope 2</b>				
Location approach	178.52	139.71	420.54	267.76
<b>Total</b>	<b>178.52</b>	<b>139.71</b>	<b>420.54</b>	<b>267.76</b>

\*Restated data for 2021. The tool used for the calculation is the GHG Protocol. Gases included in the calculation: CO<sub>2</sub>. NA: Not applicable. The chosen consolidation approach was operational control.



INTRODUCTION

YEAR HIGHLIGHTS

MESSAGE FROM  
MANAGEMENT

CONSISTENT  
GROWTH

COMMITMENT TO  
SUSTAINABILITY

ETHICS AND  
TRANSPARENCY

RISING RESULTS

ENGAGED  
STAKEHOLDERS

ENVIRONMENTAL  
MANAGEMENT

GRI ANNEXES

GRI AND SASB INDEX

**Other indirect emissions (Scope 3) of Greenhouse Gases (GHG) - (tCO<sub>2</sub>e) GRI 305-3\***

305-3.a/c/e.ii	2019	2020	2021	2022
<b>Scope 3</b>				
Category 1	283.37	235.82	354.34	1,160.48
Category 3	-	-	221.18	775.47
Category 4	-	-	-	-
Category 5	-	-	16.41	151.68
Category 6	152.63	130.99	328.14	1,018.92
Category 7	1,492.73	1,518.13	2,025.21	3,017.63
Category 8	-	-	-	-
Category 9	-	-	-	-
Category 13	499,785.67	601,878.37	892,522.11	1,786,766.38
Well to tank	-	46,671.83	209,732.44	419,119.03
Tank to wheel	499,785.67	555,206.54	682,789.67	1,367,647.34
<b>Total</b>	<b>501,714.40</b>	<b>603,763.31</b>	<b>895,467.39</b>	<b>1,792,890.56</b>

\*Gases included in the calculation: CO<sub>2</sub>, CH<sub>4</sub>, and N<sub>2</sub>O. NA: Not applicable. Emission factors source: Brazilian GHG Protocol Program tool. The GHG Protocol Methodology and Science Based Targets were used.

**Greenhouse gas (GHG) emissions intensity 305-4\***

	2019	2020	2021	2022
Emission intensity (Scope 1, 2, and 3)/ Net revenue (1 million)	413.71	372.08	318.44	367.80
<b>Total</b>	<b>413.71</b>	<b>372.08</b>	<b>318.44</b>	<b>367.80</b>

\*Gases included in the calculation: CO<sub>2</sub>, CH<sub>4</sub>, and N<sub>2</sub>O. The tool used for the calculation is the GHG Protocol. The rationale for the calculation was: Emission intensity (Scope 1, 2, and 3)/ Net revenue (1 million). Scope 3 category chosen for 305-4 was 13. Scope 1 and 2 of 2022 (Adjusted tool), Scope 1 and 2 of 2021, 2020 and 2019 (Public Record), Scope 3 for all years (Block C Tool).

**Reduction of Greenhouse Gas (GHG) emissions - (tCO<sub>2</sub>e) GRI 305-5\***

	2019-2020	2020-2021	2021-2022
Scope 1 - Mobile combustion	57.33	778.05	1,104.02
Scope 1 - Stationary combustion	-119.65	-0.47	-
Scope 1 - Fugitive combustion	-2.01	-	-
Scope 1 - Solid waste and effluents	-	81.89	0.02
Scope 1 - Total GHG reduction	-64.33	859.47	1,104.04
Scope 2 - Location Approach	-38.81	280.83	-152.77
Scope 3 - Category 1	-47.55	118.52	806.14
Scope 3 - Category 3	-	221.18	554.29
Scope 3 - Category 4	-	-	-
Scope 3 - Category 5	-	16.41	135.27
Scope 3 - Category 6	-21.64	197.15	690.78
Scope 3 - Category 7	25.40	507.08	992.42
Scope 3 - Category 8	-	-	-
Scope 3 - Category 9	-	-	-
Scope 3 - Category 13	102,092.70	290,643.74	894,244.27
Well to tank	46,671.83	163,060.61	209,386.59
Tank to wheel	-	127,583.13	-
<b>Total GHG reduction</b>	<b>102,048.91</b>	<b>291,704.08</b>	<b>897,423.17</b>

\*Gases included in the calculation: CO<sub>2</sub>, CH<sub>4</sub>, and N<sub>2</sub>O. The tool used for the calculation is the GHG Protocol. NA: Not available.

**NOX, SOX and other significant atmospheric emissions GRI 305-7\***

	2021	2022
NOX (t.)	0.53	1,805,854.56
SOX	NA	NA
Persistent organic pollutants (POP)	NA	NA
Volatile Organic Compounds (VOCs)	NA	NA
Hazardous Air Pollutants (HAP)	NA	NA
Particulate matter (PM) (t.)	0.01	14,390
Other categories – standard of air emissions identified in relevant laws and regulations	1.67	269,678.80

\*Data referring to Scope 3 - CO reported in Other Categories. The methodology and emission factor used for the calculation was 2021 CETESB, using conversions of fuel, liters, and KM. In 2020, the Company did not monitor this data. NA = Not applicable.

**Waste generated (in tons) GRI 306-3\***

	2021	2022
<b>Non-hazardous waste</b>		
Unserviceable used tires	0.00	0.000
Paper/cardboard/plastic	0.74	5.958
Metals	0.00	0.338
Wood	0.06	23.579
Air filter	0.44	2.789
Domestic/Organic	0.00	0.050
Other Waste	0.00	0.581
Subtotal	1.24	33.29
<b>Resíduos perigosos</b>		
Used lubricating oil (OLUC)	37.20	185.11
Automotive batteries	0.00	0.00
Class I waste - contaminated	0.00	188.59
Oil filter	0.35	8.56
Other Waste	9.74	0.05
Subtotal	47.29	382.32
<b>Total</b>	<b>48.53</b>	<b>415.61</b>

\*Data was collected through a report created by the Vertown platform, which controls the destination of unit waste. In 2020, the Company did not monitor this data.

**Waste diverted from disposal (in tons) GRI 306-4**

	2021	2022
<b>Non-hazardous waste</b>		
Unserviceable used tires	0.00	0.00
Paper/cardboard/plastic	5.8	0.74
Metals	0.00	0.00
Wood	23.6	0.06
Air filter	2.6	0.44
Domestic/Organic	0.00	0.00
Other Waste	0.2	0.00
Subtotal	32.3	1.24
<b>Hazardous waste</b>		
Used lubricating oil (OLUC)	173.1	37.2
Automotive batteries	0.00	0.00
Class I waste - contaminated	172.4	7.4
Oil filter	7.84	0.35
Other Waste	0.05	0.00
Subtotal	353.38	44.95
<b>Total</b>	<b>385.7</b>	<b>46.2</b>

**Waste diverted from disposal (in tons) GRI 306-4\***

	2022	
	Within the organization	Outside the organization
<b>Non-hazardous waste</b>		
Preparation for reuse	0.00	28.19
Recycling	0.00	4.12
Other recovery operations	0.00	0.00
Subtotal	0.00	32.32
<b>Hazardous waste</b>		
Preparation for reuse	0.00	0.00
Recycling	0.00	178.07
Other recovery operations	0.00	175.30
Subtotal	0.00	353.37
<b>Total</b>	<b>0.00</b>	<b>385.69</b>

\*Indicator control was adopted in 2022. Data was collected through a report created by the Vertown platform, which controls the destination of unit waste.



☰ TABLE OF CONTENTS

INTRODUCTION

YEAR HIGHLIGHTS

MESSAGE FROM  
MANAGEMENT

CONSISTENT  
GROWTH

COMMITMENT TO  
SUSTAINABILITY

ETHICS AND  
TRANSPARENCY

RISING RESULTS

ENGAGED  
STAKEHOLDERS

ENVIRONMENTAL  
MANAGEMENT

GRI ANNEXES

GRI AND SASB INDEX

**Waste directed to disposal (in tons) GRI 306-5**

	2021	2022
<b>Non-hazardous waste</b>		
Unserviceable used tires	NA	0.00
Paper/cardboard/plastic	NA	0.13
Metals	NA	0.32
Wood	NA	0.00
Air filter	NA	0.14
Domestic/Organic	NA	0.05
Other Waste	NA	0.34
Subtotal	NA	0.98
<b>Hazardous waste</b>		
Used lubricating oil (OLUC)	NA	12.06
Automotive batteries	NA	0.00
Class I waste - contaminated	2.33	16.16
Oil filter	NA	0.72
Other Waste	NA	0.00
Subtotal	2.33	28.94
<b>Total</b>	<b>2.33</b>	<b>29.92</b>

NA = Not available.

**Waste directed to disposal (in tons) GRI 306-5\***

	Within the organization	Outside the organization
<b>Non-hazardous waste</b>		
Incineration with energy recovery	0.00	0.00
Incineration without energy recovery	0.00	0.00
Landfill	0.00	0.98
Other recovery operations	0.00	0.00
Subtotal	0.00	0.98
<b>Hazardous waste</b>		
Incineration with energy recovery	0	0.00
Incineration without energy recovery	0	0.00
Landfill (t.)	0	28.94
Other recovery operations	0	0.00
Subtotal	0	28.94
<b>Total</b>	<b>0</b>	<b>29.92</b>

\*Indicator control was adopted in 2022. Data was collected through a report created by the Vertown platform, which controls the destination of unit waste.

INTRODUCTION

YEAR HIGHLIGHTS

MESSAGE FROM  
MANAGEMENT

CONSISTENT  
GROWTH

COMMITMENT TO  
SUSTAINABILITY

ETHICS AND  
TRANSPARENCY

RISING RESULTS

ENGAGED  
STAKEHOLDERS

ENVIRONMENTAL  
MANAGEMENT

GRI ANNEXES

GRI AND SASB INDEX

**New employee hires and employee turnover** GRI 401-1

	2020		2021		2022	
	Employed	Contracting rate	Employed	Contracting rate	Employed	Contracting rate
<b>By gender</b>						
Men	276	0.78	495	0.73	911	0.77
Women	78	0.22	180	0.27	278	0.23
<b>Total</b>	<b>354</b>	<b>1.00</b>	<b>675</b>	<b>1.00</b>	<b>1,189</b>	<b>1.00</b>
<b>Age group</b>						
<24 years old	90	0.25	211	0.31	329	0.28
>24 to <30 years old	73	0.21	154	0.23	262	0.22
>30 to <50 years old	166	0.47	273	0.40	527	0.44
>50 to <55 years old	14	0.04	20	0.03	38	0.03
> 55 years old	11	0.03	17	0.03	33	0.03
<b>Total</b>	<b>354</b>	<b>1.00</b>	<b>675</b>	<b>1.00</b>	<b>1,189</b>	<b>1.00</b>
<b>Race/color</b>						
White	177	0.50	380	0.56	526	0.44
Asian	1	0.00	5	0.01	14	0.01
Black	22	0.06	51	0.08	87	0.07
Indigenous	1	0.00	0	0.00	5	0.00
Brown	151	0.43	239	0.35	394	0.33
Not informed	2	0.01	0	0.00	163	0.14
<b>Total</b>	<b>354</b>	<b>1.00</b>	<b>675</b>	<b>1.00</b>	<b>1,189</b>	<b>1.00</b>
<b>By region</b>						
North	13	0.04	19	0.03	18	0.02
Northeast	13	0.04	8	0.01	18	0.02
Midwest	102	0.29	223	0.33	354	0.30
Southeast	199	0.56	363	0.54	730	0.61
South	27	0.08	62	0.09	69	0.06
North America	0	0.00	0	0.00	0	0.00
Central America	0	0.00	0	0.00	0	0.00
South America (except Brazil)	0	0.00	0	0.00	0	0.00
Europe	0	0.00	0	0.00	0	0.00
Asia	0	0.00	0	0.00	0	0.00
Africa	0	0.00	0	0.00	0	0.00
Oceania	0	0.00	0	0.00	0	0.00
<b>Total</b>	<b>354</b>	<b>1.00</b>	<b>675</b>	<b>1.00</b>	<b>1,189</b>	<b>1.00</b>

\*2020 and 2021 values were adjusted considering the updated HR base - inclusion of acquired companies and the withdrawal of members of governance bodies in the employee base. No there are employees in Oceania, Africa, Asia, Europe, North America, Central America and South America (excluding Brazil). \*Includes all subsidiary companies, including acquired companies.



**New employee hires and employee turnover GRI 401-1\***

	2020		2021		2022	
<b>Total and absolute % of terminations (voluntary + Involuntary)</b>	<b>Total %</b>	<b>Absolute</b>	<b>Total %</b>	<b>Absolute</b>	<b>Total %</b>	<b>Absolute</b>
Voluntary	80%	301	62%	239	52%	333
Involuntary	20%	75	38%	145	48%	313
<b>Total</b>	<b>100%</b>	<b>376</b>	<b>100%</b>	<b>384</b>	<b>100%</b>	<b>646</b>
<b>Total % without occurrences and total % with occurrences</b>	<b>Absolute</b>		<b>Absolute</b>		<b>Absolute</b>	
Without occurrences	202		304		560	
With occurrences	174		80		86	
<b>Total</b>	<b>376</b>		<b>384</b>		<b>646</b>	
<b>% of total terminations</b>	<b>Voluntary</b>	<b>Involuntary</b>	<b>Voluntary</b>	<b>Involuntary</b>	<b>Voluntary</b>	<b>Involuntary</b>
<b>By gender</b>						
Men	76%	76%	81%	66%	76%	78%
Women	24%	24%	19%	34%	24%	22%
<b>Total</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>
<b>Age group</b>						
<24 years old	36	15	26	24	74	61
>24 to <30 years old	58	22	50	35	75	60
>30 to <50 years old	149	36	139	77	169	156
>50 to <55 years old	17	2	7	5	7	16
> 55 years old	41	-	17	4	8	20
<b>Total</b>	<b>301</b>	<b>75</b>	<b>239</b>	<b>145</b>	<b>333</b>	<b>313</b>
<b>Race/color</b>						
White	162	41	122	79	162	147
Asian	0	1	0	1	3	3
Black	13	3	16	7	30	18
Indigenous	0	1	0	0	0	0
Brown	125	29	100	58	120	104
Not informed	1	0	1	0	18	41
<b>Total</b>	<b>301</b>	<b>75</b>	<b>239</b>	<b>145</b>	<b>333</b>	<b>313</b>
<b>By region</b>						
North	28	1	7	3	4	16
Northeast	6	3	3	1	10	8
Midwest	61	28	97	43	93	88
Southeast	161	29	114	82	200	183
South	45	14	18	16	26	18
<b>Total</b>	<b>301</b>	<b>75</b>	<b>239</b>	<b>145</b>	<b>333</b>	<b>313</b>

\*2020 and 2021 values were adjusted considering the updated HR base - inclusion of acquired companies and the withdrawal of members of governance bodies in the employee base. It covers all subsidiaries, including acquired companies.

**New employee hires and employee turnover GRI 401-1\***

	2020	2021	2022
	Turnover rate	Turnover rate	Turnover rate
<b>By gender</b>			
Men	38.34	23.08	22.01
Women	45.92	28.36	26.78
<b>Total</b>	<b>39.92</b>	<b>24.20</b>	<b>22.94</b>
<b>Age group</b>			
<24 years old	42.50	19.69	29.22
>24 to <30 years old	44.44	28.43	23.12
>30 to <50 years old	34.58	24.97	22.12
>50 to <55 years old	30.65	13.48	14.56
> 55 years old	91.11	26.25	19.58
<b>Total</b>	<b>39.92</b>	<b>24.20</b>	<b>22.94</b>
<b>Race/color</b>			
White	41.26	21.27	20.45
Asian	100.00	20.00	8.00
Black	37.21	21.30	19.20
Indigenous	100.00	0.00	0.00
Brown	38.31	30.10	23.58
Not informed	33.33	50.00	11.80
<b>Total</b>	<b>39.92</b>	<b>24.20</b>	<b>22.94</b>
<b>By region</b>			
North	61.70	17.86	31.25
Northeast	25.00	7.55	29.51
Midwest	60.54	54.26	33.27
Southeast	33.33	18.79	19.65
South	41.55	19.21	22.22
<b>Total</b>	<b>39.92</b>	<b>24.20</b>	<b>22.94</b>

\*To calculate the Turnover Rate, the disconnected/active\*100 calculation rationale was used. For the totals, the same concept was used, disconnected/active\*100, respecting the values of the business unit. It covers all subsidiaries, including acquired companies.

**Parental leave GRI 401-3\***

	2020		2021		2022	
	Men	Women	Men	Women	Men	Women
Number of employees eligible for leave	746	196	1,252	335	2,267	549
Number of employees who have gone on leave in that period	18	6	25	6	31	15
Number of employees who have returned from leave in that period	18	6	25	5	29	14
Number of employees still on leave at the end of the period	18	5	24	6	30	11
Number of employees who remained at work for at least 12 months upon returning from leave	13	2	17	2	24	12
Return rate	100.00%	100.00%	100.00%	83.33%	93.55%	93.33%
Retention rate	77.22%	33.33%	68.00%	33.33%	77.42%	80.00%

\*It covers all subsidiaries, including acquired companies. 2020 and 2021 values were adjusted considering the updated HR base - inclusion of acquired companies and the withdrawal of members of governance bodies in the employee base. On "Number of Employees who returned from leave in the period", we consider Employees who returned within 30 days due to vacation after the leave. It covers all subsidiaries, including acquired companies.



**Average hours of training per year, per employee GRI 404-1\***

	2020		2021		2022	
	Total training hours	Average per employee	Total training hours	Average per employee	Total training hours	Average per employee
<b>By gender</b>						
Men	821.24	1.10	1,387.86	1.11	15,905.28	7.02
Women	186.82	0.95	410.99	1.23	5,135.23	9.35
<b>Total</b>	<b>1,008.06</b>	<b>1.07</b>	<b>1,798.85</b>	<b>1.13</b>	<b>21,040.51</b>	<b>7.47</b>
<b>Per employee category</b>						
Directors	15.00	2.14	95.38	7.34	4,917.63	307.35
General-Management (Senior Management)	16.00	4.00	40.00	10.00	2,234.00	319.14
Area management	9.50	0.16	0.00	0.00	100.00	0.72
Store management	18.00	2.25	0.00	0.00	233.00	17.92
Coordination (Jr Management)	85.00	2.36	30.00	0.48	666.00	6.87
Supervision	35.50	1.04	0.00	0.00	97.00	1.49
Administration	597.13	1.25	821.54	1.15	9,276.76	8.31
Operational	231.93	0.77	765.93	1.25	3,110.78	2.42
Apprentices	0.00	0.00	16.00	0.42	79.50	1.35
Interns	0.00	0.00	30.00	3.33	325.84	15.52
Trainees	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total</b>	<b>1,008.06</b>	<b>1.07</b>	<b>1,798.85</b>	<b>1.13</b>	<b>21,040.51</b>	<b>7.47</b>

\*The variation in training hours between 2021 and 2022 results from the greater effectiveness in launching activities on the SAP Base (reference for the construction of this report), as well as reinforcement in training on Compliance, HSE and Institutional and Functional Integrations. The data for 2022 contains the sum of training carried out by the acquired companies: BMB and TRUCKVAN. The Company HM is not considered in this report, since there is no information available for consolidation. By internal classification, all positions with the description "trainee" were also included in the administrative functional category.

**Percentage of employees receiving regular performance and career development reviews GRI 404-3\***

	2021		2022	
	Number of employees assessed	Percentage of employees assessed	Number of employees assessed	Percentage of employees assessed
<b>By gender</b>				
Men	225	17.96%	463	20.42%
Women	67	20.05%	155	28.23%
<b>Total</b>	<b>292</b>	<b>18.40%</b>	<b>618</b>	<b>21.95%</b>

The companies of SIMPAR Group conduct in a corporate way, since 2021. It covers all subsidiaries, except acquired companies.

**Percentage of employees receiving regular performance and career development reviews GRI 404-3\***

Per employee category	2021		2022	
	Count	Percentage	Count	Percentage
Directors	10	76.92%	11	68.75%
General-Management (Senior Management)	4	100.00%	7	100.00%
Area management	7	8.33%	15	10.87%
Store management	11	100%	13	100.00%
Coordination (Jr Management)	54	85.71%	76	78.35%
Supervision	38	95.00%	40	61.54%
Administration	168	23.60%	456	40.82%
Operational	0	0.0%	0	0.00%
Apprentice	0	0.0%	0	0.00%
Internship	0	0.0%	0	0.00%
Trainee	0	0.0%	0	0.00%
<b>Total</b>	<b>292</b>	<b>18.40%</b>	<b>618</b>	<b>21.95%</b>

\*Companies in the SIMPAR Group have carried out performance assessments at the administrative level since 2021, including assessment of skills, assessment of potential and analysis of results of corporate and individual goals. The Cycle of the People in the Group is still in the maintenance period. Between 2021 and 2022, the eligible audience has increased, already considering all employees on an Administrative level. There was also greater alignment of the process among all companies involved. By internal classification, all positions with the description "trainee" were included in the administrative functional category. It covers all subsidiaries, except acquired companies.

**Diversity of governance bodies GRI 405-1**

	Sustainability Committee		Audit Committee		Board of Directors		Ethics and Compliance Committee		Executive Board	
	Men	Women	Men	Women	Men	Women	Men	Women	Men	Women
<b>By gender (%)</b>										
2020	66.67%	33.33%	66.67%	33.33%	100.00%	0.00%	100.00%	0.00%	100.00%	0.00%
2021	66.67%	33.33%	66.67%	33.33%	100.00%	0.00%	100.00%	0.00%	100.00%	0.00%
2022	66.67%	33.33%	66.67%	33.33%	100.00%	0.00%	100.00%	0.00%	100.00%	0.00%

**Diversity of governance bodies GRI 405-1**

	Sustainability Committee			Audit Committee			Board of Directors			Ethics and Compliance Committee			Executive Board		
	2020	2021	2022	2020	2021	2022	2020	2021	2022	2020	2021	2022	2020	2021	2022
<b>By age group (%)</b>															
<24 years old	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
>24 to <30 years old	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
>30 to <50 years old	100.00%	100.00%	100.00%	0.00%	0.00%	0.00%	40.00%	40.00%	40.00%	100.00%	100.00%	33.33%	100.00%	100.00%	100.00%
>50 to <55 years old	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	40.00%	40.00%	40.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
> 55 years old	0.00%	0.00%	0.00%	100.00%	100.00%	100.00%	20.00%	20.00%	20.00%	0.00%	0.00%	66.67%	0.00%	0.00%	0.00%
<b>Total</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>



**Diversity of governance bodies GRI 405-1**

	Sustainability Committee			Audit Committee			Board of Directors			Ethics and Compliance Committee			Executive Board		
<b>Race/color (%)</b>															
White	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
Asian	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Black	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Indigenous	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Brown	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
<b>Total</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>
<b>Other vulnerable groups (%)</b>															
People with disabilities	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LGBTQIA+	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
<b>Total</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>

\*There's no management information regarding the LGBTQIA+ group.

**Employee diversity, by employee category and gender GRI 405-1**

	2020		2021		2022	
	Men	Women	Men	Women	Men	Women
Directors	100%	0%	85%	15%	81%	19%
General Managers (Senior Management)	100%	0%	100%	0%	100%	0%
Area Manager	88%	12%	82%	18%	81%	19%
Store manager	100%	0%	100%	0%	100%	0%
Coordination (Jr Management)	69%	31%	71%	29%	75%	25%
Supervision	74%	26%	73%	28%	77%	23%
Administration	69%	31%	67%	33%	65%	35%
Operational	96%	4%	96%	4%	96%	4%
Apprentice	23%	77%	42%	58%	47%	53%
Internship	100%	0%	44%	56%	52%	48%
Trainee	0%	0%	0%	0%	0%	0%
<b>Total</b>	<b>74.49%</b>	<b>16.42%</b>	<b>69.08%</b>	<b>21.83%</b>	<b>70.51%</b>	<b>20.40%</b>

By internal classification, all positions with the description "TRAINEE" were also included in the administrative functional category, with no further descriptions at the start or end of writing. It covers all subsidiaries, including acquired companies.

**Employee diversity, by employee category and gender GRI 405-1**

	2020					2021					2022				
	<24 years old	>24 to <30 years old	>30 to <50 years old	>50 to <55 years old	> 55 years old	<24 years old	>24 to <30 years old	>30 to <50 years old	>50 to <55 years old	> 55 years old	<24 years old	>24 to <30 years old	>30 to <50 years old	>50 to <55 years old	> 55 years old
Directors	0%	0%	86%	0%	14%	0%	8%	85%	0%	8%	0%	0%	94%	0%	6%
General Manager (Senior Management)	0%	25%	50%	25%	0%	0%	0%	75%	25%	0%	0%	0%	71%	29%	0%
Area Manager	0%	7%	69%	14%	10%	0%	10%	68%	17%	6%	0%	7%	72%	12%	9%
Store manager	0%	0%	88%	0%	13%	0%	0%	82%	0%	18%	0%	8%	77%	0%	15%
Coordination (Jr Management)	0%	8%	86%	6%	0%	0%	11%	87%	0%	2%	1%	11%	79%	2%	6%
Supervision	3%	3%	65%	12%	18%	3%	10%	63%	8%	18%	0%	17%	65%	6%	12%
Administration	16%	23%	51%	4%	4%	19%	23%	51%	4%	4%	19%	24%	48%	4%	4%
Operational	9%	19%	60%	9%	3%	12%	19%	55%	8%	6%	13%	21%	53%	7%	6%
Apprentice	100%	0%	0%	0%	0%	100%	0%	0%	0%	0%	100%	0%	0%	0%	0%
Internship	0%	100%	0%	0%	0%	78%	22%	0%	0%	0%	71%	24%	5%	0%	0%
Trainee	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
<b>Total</b>	<b>12%</b>	<b>17%</b>	<b>50%</b>	<b>6%</b>	<b>6%</b>	<b>19%</b>	<b>9%</b>	<b>51%</b>	<b>5%</b>	<b>6%</b>	<b>19%</b>	<b>10%</b>	<b>51%</b>	<b>5%</b>	<b>5%</b>

By internal classification, all positions with the description "TRAINEE" were also included in the administrative functional category, with no further descriptions at the start or end of writing. It covers all subsidiaries, including acquired companies.

**Employee diversity, by employee category and race/color GRI 405-1**

	2020					2021					2022				
	White	Asian	Black	Brown	Indigenous	White	Asian	Black	Brown	Indigenous	White	Asian	Black	Brown	Indigenous
Directors	100%	0%	0%	0%	0%	85%	0%	0%	15%	0%	88%	0%	0%	13%	0%
General Managers (Senior Management)	100%	0%	0%	0%	0%	100%	0%	0%	0%	0%	100%	0%	0%	0%	0%
Area Manager	61%	0%	0%	39%	0%	67%	0%	2%	31%	0%	69%	1%	4%	27%	0%
Store manager	88%	0%	0%	13%	0%	73%	0%	0%	27%	0%	69%	0%	0%	31%	0%
Coordination (Jr Management)	67%	0%	3%	31%	0%	67%	0%	2%	32%	0%	71%	2%	1%	26%	0%
Supervision	56%	0%	3%	41%	0%	58%	0%	3%	40%	0%	58%	9%	3%	29%	0%
Administration	54%	0%	3%	43%	0%	60%	0%	5%	35%	0%	60%	1%	7%	33%	0%
Operational	43%	0%	8%	48%	0%	57%	0%	10%	32%	0%	45%	5%	13%	36%	2%
Apprentice	46%	0%	23%	31%	0%	47%	0%	16%	37%	0%	39%	0%	3%	58%	0%
Internship	0%	0%	0%	100%	0%	89%	0%	0%	11%	0%	38%	0%	19%	43%	0%
Trainee	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
<b>Total</b>	<b>55.8%</b>	<b>0.0%</b>	<b>3.6%</b>	<b>31.3%</b>	<b>0.0%</b>	<b>63.7%</b>	<b>0.1%</b>	<b>3.4%</b>	<b>23.6%</b>	<b>0.0%</b>	<b>57.9%</b>	<b>1.6%</b>	<b>4.5%</b>	<b>26.7%</b>	<b>0.2%</b>

By internal classification, all positions with the description "TRAINEE" were also included in the administrative functional category, with no further descriptions at the start or end of writing. It covers all subsidiaries, including acquired companies.



### Employee diversity, by employee category and underrepresented groups GRI 405-1\*

	2020		2021		2022	
	People with disabilities	LGBTQIA+	People with disabilities	LGBTQIA+	People with disabilities	LGBTQIA+
Directors	0%	0%	0%	0%	0%	0%
General Manager (Senior Management)	0%	0%	0%	0%	0%	0%
Area Manager	0%	0%	0%	0%	1%	0%
Store manager	0%	0%	0%	0%	0%	0%
Coordination (Jr Management)	0%	0%	0%	0%	1%	0%
Supervision	3%	0%	3%	0%	2%	0%
Administration	2%	0%	1%	0%	2%	0%
Operational	0%	0%	0%	0%	1%	0%
Apprentice	0%	0%	0%	0%	0%	0%
Internship	0%	0%	0%	0%	0%	0%
Trainee	0%	0%	0%	0%	0%	0%
<b>Total</b>	<b>0.96%</b>	<b>0.0%</b>	<b>0.69%</b>	<b>0.0%</b>	<b>1.10%</b>	<b>0.0%</b>

\*Restated data for 2020 and 2021. The race/ethnicity category: "not informed" was not considered for this study, but it is available in the database. There's no management information regarding the LGBTQIA+ group. \*\*By internal classification, all positions with the description "TRAINEE" were also included in the administrative functional category, with no further descriptions at the start or end of writing. It covers all subsidiaries, including acquired companies.

### Ratio of the basic salary and remuneration of women to men for each employee category, by significant locations of operation GRI 405-2\*

		2020	2021	2022
		<b>Directors</b>	Base salary	0.00
	Compensation	0.00	0.21	0.28
<b>General Manager (Senior Management)**</b>	Base salary	0.00	0.00	0.00
	Compensation	0.00	0.00	0.00
<b>Area Manager</b>	Base salary	0.98	0.91	1.12
	Compensation	0.85	0.64	0.68
<b>Store manager**</b>	Base salary	0.00	0.00	0.00
	Compensation	0.00	0.00	0.00
<b>Coordination (Jr Management)</b>	Base salary	0.91	0.97	1.06
	Compensation	0.72	0.88	0.99
<b>Supervision</b>	Base salary	1.24	1.04	1.03
	Compensation	0.95	0.90	0.75
<b>Administration</b>	Base salary	1.04	1.04	1.04
	Compensation	0.52	0.47	0.52
<b>Operational</b>	Base salary	0.89	0.82	0.75
	Compensation	0.73	0.61	0.63
<b>Apprentices</b>	Base salary	1.02	1.10	1.09
	Compensation	1.01	0.88	0.94
<b>Internship</b>	Base salary	0.00	0.99	0.98
	Compensation	0.00	0.89	1.04
<b>Trainee</b>	Salário base	0.00	1.00	1.00
	Compensation	0.00	0.99	0.90

\*The remuneration cost comprises all amounts involving benefits, salaries, charges, HE, bonuses, premiums and cost allowances, among others. "Important operating units" are considered to be all the companies that make up the Group's business units. Data for 2020 and 2021 have been restated.\*\*There are no Women in these categories, therefore proportions are zero.

By internal classification, all positions with the description "TRAINEE" were also included in the administrative functional category, with no further descriptions at the start or end of writing.

INTRODUCTION

YEAR HIGHLIGHTS

MESSAGE FROM  
MANAGEMENT

CONSISTENT  
GROWTH

COMMITMENT TO  
SUSTAINABILITY

ETHICS AND  
TRANSPARENCY

RISING RESULTS

ENGAGED  
STAKEHOLDERS

ENVIRONMENTAL  
MANAGEMENT

GRI ANNEXES

GRI AND SASB INDEX

**Ratios of standard entry level wage by gender compared to local minimum wage GRI 202-1\***

Ratios of entry-level wage (lowest salary paid by the company) to local minimum wage	2020	2021	2022
Minimum wage (BRL)	1,045.00	1,100.00	1,212.00
Entry-level wage (lowest salary paid) to women (BRL)	2,494.24	2,601.94	3,012.74
Entry-level wage (lowest salary paid) to men (BRL)	3,173.60	3,340.38	3,462.83
Ratio for women	2.39	2.37	2.49
Ratio for men	3.04	3.04	2.86

\*Restated data for 2020 and 2021. Minimum wages were considered to be the lowest wages in the last month of each study year (Dec. 20, Dec. 21, Dec. 22). In 2020, there was a salary reduction program in the Company due to the COVID-19 pandemic. All of the Group's companies are included in these calculations.

**Proportion of senior management hired from the local community GRI 202-2\***

Leadership composition by employee origin	2020		2021		2022	
	Directors	Management	Directors	Management	Directors	Management
Total number of employees at a functional level	7	63	13	88	16	145
Number of locally hired employees at a functional level	0	12	1	24	4	29
Percentage of locally hired employees at a functional level	0.0%	19.0%	7.7%	27.3%	25.0%	20.0%

\* The Board of Directors includes all positions of Directors, CEOs, CFOs, and Chairman; Managers includes all managers, except for Store Managers. The concept of "locally" relates to the relationship between the state (UF) where the company is located and the state (UF) where the employee resides, as registered on the SAP. Business expansion and opening new business units contributed to more noticeable variations during the period of this study. "Important operating units" are considered to be all the companies that make up the Group's business units.



INTRODUCTION

YEAR HIGHLIGHTS

MESSAGE FROM  
MANAGEMENT

CONSISTENT  
GROWTH

COMMITMENT TO  
SUSTAINABILITY

ETHICS AND  
TRANSPARENCY

RISING RESULTS

ENGAGED  
STAKEHOLDERS

ENVIRONMENTAL  
MANAGEMENT

GRI ANNEXES

GRI AND SASB INDEX

**Total % of employees with health insurance**

	2020				2021				2022			
	Men	Women	Blacks	Other underrepresented groups	Men	Women	Blacks	Other underrepresented groups	Men	Women	Blacks	Other underrepresented groups
Directors	6	0	0	0	8	1	2	0	8	2	2	0
General Manager (Senior Management)	4	0	0	0	4	0	0	0	7	0	0	0
Area Manager	49	6	21	0	61	10	24	0	89	18	31	1
Store manager	7	0	1	0	10	0	3	0	13	0	4	0
Coordination (Jr Management)	23	11	11	0	34	14	19	0	48	19	23	0
Supervision	19	9	13	1	26	9	17	1	27	8	16	1
Administration	285	113	178	6	342	159	203	8	474	231	286	9
Operational	226	9	129	0	276	13	147	0	411	20	243	0

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

	2022	
	Number	Percentage
Number and percentage of employees and workers who aren't employed, but whose work and/or workplace is controlled by the organization covered by this system	1,850	100%
Number and percentage of employees and workers who aren't employed, but whose work and/or workplace is controlled by the organization covered by this system that has been internally audited	0	0
Number and percentage of employees and workers who are not employees but whose work and/or workplace is controlled by the organization who are covered by this system that has been internally audited or certified by an external party	0	0

\*Only outsourced workers and service providers were excluded from this disclosure, as the Company does not manage this.

### Work-related injuries GRI 403-9\*

403-9.a/b	2020		2021		2022	
	Employees	Third Parties	Employees	Third Parties	Employees	Third Parties
Total man-hours worked	1,525,400	-	1,972,601	-	3,019,170.00	-
Number of recordable accidents	5.00	-	5.00	-	4.00	-
Number of accidents with serious consequences (except deaths)	0.00	-	0.00	-	13.00	-
Number of fatal accidents	0.00	-	0.00	-	0.00	-
Recordable accident frequency rate	3.28	-	2.53	-	1.32	-
Frequency rate of accidents with serious consequences)	0.00	-	0.00	-	4.31	-
Death accident rate	0.00	-	0.00	-	0.00	-
Accident severity rate	2.78	-	3.02	-	4.31	-

Recordable accidents are calculated according with the following formula: Number of accidents with no time off\*1,000,000/HHT Frequency rate is calculated through the following formula: Number of accidents with time off\*1,0000/HHT. In the 2022 survey, mostly, there were typical accidents, however on the road to serve clients at their locations, which is the reason why, in 2023, there will be a journey of safe driving courses aimed at all employees who use cars for commuting to customer service. Outsourced employees will not be considered in the calculations.

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

Financial information (BRL million)	2020	2021	2022
<b>Distributed</b>			
<b>Gross revenue</b>	1,661,634	3,095,597	5,439,037
<b>Net revenue</b>	1,513,187	2,823,495	4,913,454
Net revenue from services	1,339,621	2,687,714	4,592,372
Net revenue from the sale of assets	173,566	135,781	321,082
<b>Total Costs</b>	-995,468	-1,790,245	-2,821,051
Cost of Services	-832,816	-1,691,838	-2,586,285
Cost of Selling Assets	-162,652	-98,407	-234,766
<b>Gross profit</b>	517,719	1,033,250	2,092,403
Total Expenses	-148,164	-279,615	-481,218
<b>EBIT</b>	369,555	753,635	1,611,185
<b>Margin (% NOR Services)*</b>	<b>27.59%</b>	<b>28.04%</b>	<b>35.08%</b>
Financial result	-112,092	-173,800	-830,198
Taxes	-78,271.00	-177,460	-112,358
<b>Ebitda</b>	638,774	1,049,744	1,933,140
<b>Margin (% NOR Services)*</b>	<b>47.68%</b>	<b>39.06%</b>	<b>42.09%</b>
<b>Consolidated Net Income</b>	179,192	402,375	668,629
<b>Margin (% NOR Services)*</b>	<b>13.38%</b>	<b>14.97%</b>	<b>14.56%</b>

\*Restated data for 2020 and 2021.



☰ TABLE OF CONTENTS

INTRODUCTION

YEAR HIGHLIGHTS

MESSAGE FROM  
MANAGEMENT

CONSISTENT  
GROWTH

COMMITMENT TO  
SUSTAINABILITY

ETHICS AND  
TRANSPARENCY

RISING RESULTS

ENGAGED  
STAKEHOLDERS

ENVIRONMENTAL  
MANAGEMENT

GRI ANNEXES

GRI AND SASB INDEX

**Statement of added value (in thousands of BRL)**

	2020	2021	2022
Sale, leasing, provision of services and sale of decommissioned assets	1,661,634	3,095,597	5,344,403
Provision for expected losses (impairment) of accounts receivable	-2,911	-15,741	-28,617
Other operating income	17,713	19,648	24,812
	<b>1,676,436</b>	<b>3,099,504</b>	<b>5,340,598</b>
<b>Inputs purchased from third parties</b>			
Costs of sales and provision of services	-815,799	-1,653,537	-2,694,012
Materials, energy, third-party services and others	-6,977	-8,121	-15,170
	-822,776	-1,661,658	-2,709,182
<b>Gross added value</b>	<b>853,660</b>	<b>1,437,846</b>	<b>2,631,416</b>
<b>Retentions</b>			
Depreciation and amortization	-269,219	-296,109	-321,955
<b>Net Added Value produced by Vamos</b>	<b>584,441</b>	<b>1,141,737</b>	<b>2,309,461</b>
<b>Added value received in transfer</b>			
Equity Income			
Financial income	21,176	109,414	353,285
	21,176	109,414	353,285
<b>Added value received in transfer</b>	<b>605,617</b>	<b>1,251,151</b>	<b>2,662,746</b>

**Statement of added value (in thousands of BRL)**

	2020	2021	2022
<b>Added value distribution</b>			
Personnel and charges	99,082	174,180	345,108
Federal taxes	129,255	255,221	220,170
State taxes	60,216	129,948	255,062
Municipal taxes	2,418	4,636	6,459
Interest and bank charges	133,268	283,214	1,157,402
Leases	2,186	1,577	9,916
Dividends and interest on shareholders' equity for the year	161,795	190,806	283,600
Retained earnings for the year	17,397	211,569	385,029

☰ TABLE OF CONTENTS

INTRODUCTION

YEAR HIGHLIGHTS

MESSAGE FROM  
MANAGEMENT

CONSISTENT  
GROWTH

COMMITMENT TO  
SUSTAINABILITY

ETHICS AND  
TRANSPARENCY

RISING RESULTS

ENGAGED  
STAKEHOLDERS

ENVIRONMENTAL  
MANAGEMENT

GRI ANNEXES

GRI AND SASB INDEX

**Assessment of the health and safety impacts of product and service categories GRI 416-1**

	2020	2021	2022
Percentage of significant product and service categories for which health and safety impacts are assessed for improvements.	100%	100%	100%

\*Applied on 100% of the stores, considering that vehicles undergo periodic reviews and check-lists upon delivery and receipt of the vehicle. When any anomalies are found, the vehicle is submitted to maintenance, in order to ensure total safety for employees and clients when driving. Only vehicles with good reviews are released, and the periodic maintenances are conducted according to date and/or mileage schedules, in addition to the occasional reviews when needed. To keep the fleet's preventive maintenances up to date, Vamos Leasing's operations call on customers to perform preventive maintenance within the assemblers' specifications.

**Number of vehicles recalled SASB TR-CR-250a.2.**

Company	Outstanding Quantity
VAMOS Leasing*	907
Fendt	4
Valtra	29
<b>Overall Total</b>	<b>942</b>

\*Mostly Fiat (634 vehicles) and 308 by other brands. All open recalls aren't controlled yet, only those that have been reported, since this still isn't effectively controlled by the Company. Surveyed by company, in which there are more GTF Vamos Leasing fleet vehicles.

**New suppliers that were screened using social criteria GRI 414-1**

	2020	2021	2022
Total number of new suppliers that were considered for hiring	413	496	762
Total number of new suppliers selected using social criteria	397	494	761
<b>Percentage of new suppliers selected using social criteria</b>	<b>96.13%</b>	<b>99.60%</b>	<b>99.87%</b>

\*Considering suppliers that were registered in SAP in the year 2022 and that made a delivery within the year and who have passed validation on the G-certifica platform.



INTRODUCTION

YEAR HIGHLIGHTS

MESSAGE FROM  
MANAGEMENT

CONSISTENT  
GROWTH

COMMITMENT TO  
SUSTAINABILITY

ETHICS AND  
TRANSPARENCY

RISING RESULTS

ENGAGED  
STAKEHOLDERS

ENVIRONMENTAL  
MANAGEMENT

GRI ANNEXES

GRI AND SASB INDEX

**Proportion of spending on local suppliers GRI 204-1**

Expenses with local suppliers	2020	2021	2022
Expenses with all suppliers (BRL)	1,044,631,130.65	2,572,573,605.00	7,103,514,914.54
Expenses with local suppliers - same location as the operation (BRL)	540,850,009.53	930,484,471.00	3,328,112,569.58
<b>Percentage of expenses on local suppliers (%)</b>	<b>51.77%</b>	<b>36.17%</b>	<b>46.85%</b>

\*Business expansion and the acquisition of new companies has contributed to volume increase. We characterize as local purchases, purchases conducted in the same state. We considered as important units those with a higher volume of purchases, such as units Mogi das Cruzes-SP, Belo Horizonte-MG, São Leopoldo-RS, Rio de Janeiro-RJ, and São Paulo-SP. Together, they have 90% of the volume.

**Incidents of discrimination and corrective actions taken GRI 406-1**

Total and situation of cases of discrimination	2020	2021	2022
Total number of occurring cases of discrimination	0	1	3
The organization has analyzed the case	0	1	0
A remedial plan is being implemented	0	0	0
The remedial plan has been implemented and its results have been analyzed through routine procedures of internal management analysis	0	0	0
The case is no longer subject to action (that is, it has been settled, concluded)	0	1	0

\*Data concerning reports related to allocated employees and/or processes carried out by corporate areas that provide services shared with the Group's companies. The numbers are the sum of reports investigated (valid and unfounded) and pending investigation.

**Security personnel trained in human rights policies or procedures GRI 410-1**

	2020	2021	2022
Total employees in security/surveillance activities	0	0	0
Number of security/surveillance employees trained on human rights	0	0	0
Percentage of security/surveillance employees trained on human rights	0%	0%	0%
Total third-party personnel in security/surveillance activities	0	0	16
Number of third-party personnel in security/surveillance trained on human rights	0	0	0
Percentage of third-party personnel in security/surveillance trained on human rights	0%	0%	0%

\*There were no specific trainings on human rights conducted by Vamos in the years of the period reported, however, with the establishment of the Human Rights policy, the Company plans to act on this topic.

☰ TABLE OF CONTENTS

INTRODUCTION

YEAR HIGHLIGHTS

MESSAGE FROM  
MANAGEMENT

CONSISTENT  
GROWTH

COMMITMENT TO  
SUSTAINABILITY

ETHICS AND  
TRANSPARENCY

RISING RESULTS

ENGAGED  
STAKEHOLDERS

ENVIRONMENTAL  
MANAGEMENT

GRI ANNEXES

GRI AND SASB INDEX

**Operations with local community engagement, impact assessments, and development programs** GRI 413-1

	2022
Social impact assessment, including gender impact assessments, based on participation processes	100.00%
Environmental impact assessments and continuous monitoring	100.00%
Public disclosure of the results of the environmental and social impact assessments	100.00%
Local development programs based on the needs of local communities	100.00%
Stakeholders engagement plan based on mapping	100.00%
Committees and processes of broad consultation of the local community including vulnerable groups	100.00%
Work councils, occupational health and safety commissions and other worker representative entities to discuss impacts	100.00%
Formal complaint processes by local communities	100.00%

\*For this indicator, the BMB México branch, located outside of the country, is not being considered. Environmental impact assessments and continuous monitoring - In 2022, a survey was carried out of the socio-environmental impacts arising from the Company's activities, evaluating all the activities of its business and, through this analysis, a Risk Matrix was prepared considering the EASG aspects.

**Company social investment (R\$ thousand)**

	2022
Inhouse resources	R\$ 1,111,296.00
Resources from incentives	R\$ 1,474,276.51
<b>Total</b>	<b>2,585,572.51</b>

\*2022 social investments were calculated from the following data: BMB donation to the Julio Simões Institute, food donation to the Unibes Institute, fundraising to purchase food baskets, bags of sweets, blankets, and socks for the Sonhe Institute, and direct donation from Vamos employees to the Julio Simões Institute. The calculation of incentive resources was based on all IVS projects funded directly by Vamos and its subsidiaries in the year 2022.



INTRODUCTION

YEAR HIGHLIGHTS

MESSAGE FROM  
MANAGEMENT

CONSISTENT  
GROWTH

COMMITMENT TO  
SUSTAINABILITY

ETHICS AND  
TRANSPARENCY

RISING RESULTS

ENGAGED  
STAKEHOLDERS

ENVIRONMENTAL  
MANAGEMENT

GRI ANNEXES



GRI AND SASB INDEX



# GRI content index

INTRODUCTION

YEAR HIGHLIGHTS

MESSAGE FROM  
MANAGEMENT

CONSISTENT  
GROWTH

COMMITMENT TO  
SUSTAINABILITY

ETHICS AND  
TRANSPARENCY

RISING RESULTS

ENGAGED  
STAKEHOLDERS

ENVIRONMENTAL  
MANAGEMENT

GRI ANNEXES

📍 GRI AND SASB INDEX

# GRI content index

Statement of use: Grupo Vamos has reported in accordance with the GRI Standards for the period 01/01/2022 to 31/12/2022

GRI 1 used: GRI 1: Foundation 2021

Applicable GRI Sector Standard(s): Not applicable

GRI Standard/ Other source	Disclosure	Page	OMISSION		GRI sector	Pacto Global	ODS
			Requirement(s) omitted	Reason Explanation			
<b>General disclosures</b>							
GRI 2: General Disclosures 2021	2-1 Organizational details	3, 16, 128					
	2-2 Entities included in the organization's sustainability reporting	3					
	2-3 Reporting period, frequency and contact point	3, 128					
	2-4 Restatements of information	3					
	2-5 External assurance	3					
	2-6 Activities, value chain and other business relationships	16, 24, 71					
	2-7 Employees	85 to 89				6	8 and 10
	2-8 Workers who are not employees	89					8
	2-9 Governance structure and composition	39 to 44					5 and 16
	2-10 Nomination and selection of the highest governance body	16, 34					5 and 16
	2-11 Chair of the highest governance body	39, 44					16
	2-12 Role of the highest governance body in overseeing the management of impacts	39, 40 42, 46					16

A gray cell indicates that reasons for omission are not permitted for the disclosure or that a GRI Sector Standard reference number is not available.



☰ TABLE OF CONTENTS

INTRODUCTION

YEAR HIGHLIGHTS

MESSAGE FROM  
MANAGEMENT

CONSISTENT  
GROWTH

COMMITMENT TO  
SUSTAINABILITY

ETHICS AND  
TRANSPARENCY

RISING RESULTS

ENGAGED  
STAKEHOLDERS

ENVIRONMENTAL  
MANAGEMENT

GRI ANNEXES

📍 GRI AND SASB INDEX

GRI Standard/ Other source	Disclosure	Page	Requirement(s) omitted	OMISSION		GRI sector	Pacto Global	ODS
				Reason	Explanation			
	2-13 Delegation of responsibility for managing impacts	39, 42						
	2-14 Role of the highest governance body in sustainability reporting	39, 42						
	2-15 Conflicts of interest	34						16
	2-16 Communication of critical concerns	34, 42						
	2-17 Collective knowledge of the highest governance body	39						
	2-18 Evaluation of the performance of the highest governance body	-		Information unavailable/ incomplete	The evaluation processes and their criteria are being discussed internally. The Company has been expanding its efforts to formally institute them.			
	2-19 Remuneration policies	34						
	2-20 Process to determine remuneration	34						
<b>GRI 2: General Disclosures 2021</b>	2-21 Annual total compensation ratio	90						
	2-22 Statement on sustainable development strategy	11						
	2-23 Policy commitments	17, 34, 37					10	16
	2-24 Embedding policy commitments	34						16
	2-25 Processes to remediate negative impacts	34	2-25d	Information unavailable/ incomplete	Based on the numbers recorded and after analyses, face-to-face compliance dialogues are held in the branches and operations – work conducted with the assistance of compliance facilitators, employees who act in the dissemination of internal values and principles. The whistleblower receives a return from the responsible department.			16
	2-26 Mechanisms for seeking advice and raising concerns	34					10	16
	2-27 Compliance with laws and regulations	-		Information unavailable/ incomplete	There is no record of cases or fines related to compliance with laws and regulations in 2022.			

☰ TABLE OF CONTENTS

INTRODUCTION

YEAR HIGHLIGHTS

MESSAGE FROM  
MANAGEMENT

CONSISTENT  
GROWTH

COMMITMENT TO  
SUSTAINABILITY

ETHICS AND  
TRANSPARENCY

RISING RESULTS

ENGAGED  
STAKEHOLDERS

ENVIRONMENTAL  
MANAGEMENT

GRI ANNEXES

📍 GRI AND SASB INDEX

GRI Standard/ Other source	Disclosure	Page	OMISSION		GRI sector	Pacto Global	ODS
			Requirement(s) omitted	Reason			
GRI 2: General Disclosures 2021	2-28 Membership associations	33					
	2-29 Approach to stakeholder engagement	60, 61, 69, 71, 72					
	2-30 Collective bargaining agreements	-	Information unavailable/ incomplete	All employees (100%) are covered by collective bargaining agreements. We do not have employees under the CLT regime (Consolidated Labor Laws) who are not associated to Professional Unions.	3	8	
<b>Material Topics</b>							
GRI 3: Material Topics 2021	3-1 Process to determine material topics	5	A gray cell indicates that reasons for omission are not permitted for the disclosure or that a GRI Sector Standard reference number is not available.				
	3-2 List of material topics	5, 6					
<b>Economic Performance</b>							
GRI 3: Material Topics 2021	3-3 Management of material topics	56				7	8, 9 and 13
GRI 201: Economic Performance 2016	201-1 Direct economic value generated and distributed	56, 108				-	8 and 9
	201-2 Financial implications and other risks and opportunities due to climate change	27, 34				7	13
<b>Market Presence</b>							
GRI 3: Material Topics 2021	3-3 Management of material topics	64				6	1, 5 and 8



INTRODUCTION

YEAR HIGHLIGHTS

MESSAGE FROM  
MANAGEMENT

CONSISTENT  
GROWTH

COMMITMENT TO  
SUSTAINABILITY

ETHICS AND  
TRANSPARENCY

RISING RESULTS

ENGAGED  
STAKEHOLDERS

ENVIRONMENTAL  
MANAGEMENT

GRI ANNEXES



GRI AND SASB INDEX

GRI Standard/ Other source	Disclosure	Page	OMISSION		GRI sector	Pacto Global	ODS
			Requirement(s) omitted	Reason			
GRI 202: Market Presence 2016	202-1 Ratios of standard entry level wage by gender compared to local minimum wage	105				6	1, 5 and 8
	202-2 Proportion of senior management hired from the local community	105				6	8
<b>Indirect Economic Impacts</b>							
GRI 3: Material Topics 2021	3-3 Management of material topics	72					1, 3, 5, 8, 9 and 11
GRI 203: Indirect Economic Impacts 2016	203-1 Infrastructure investments and services supported	72					5, 9 and 11
	203-2 Significant indirect economic impacts	72, 73					1, 3 and 8
<b>Procurement Practices</b>							
GRI 3: Material Topics 2021	3-3 Management of material topics	71					8
GRI 204: Procurement Practices 2016	204-1 Proportion of spending on local suppliers	71, 110					8
<b>Anti-corruption</b>							
GRI 3: Material Topics 2021	3-3 Management of material topics	34				10	16

☰ TABLE OF CONTENTS

INTRODUCTION

YEAR HIGHLIGHTS

MESSAGE FROM  
MANAGEMENT

CONSISTENT  
GROWTH

COMMITMENT TO  
SUSTAINABILITY

ETHICS AND  
TRANSPARENCY

RISING RESULTS

ENGAGED  
STAKEHOLDERS

ENVIRONMENTAL  
MANAGEMENT

GRI ANNEXES

📍 GRI AND SASB INDEX

GRI Standard/ Other source	Disclosure	Page	OMISSION		GRI sector	Pacto Global	ODS
			Requirement(s) omitted	Reason			
<b>GRI 205: Anti- corruption 2016</b>	205-1 Operations assessed for risks related to corruption	91				10	16
	205-2 Communication and training about anti-corruption policies and procedures	91, 92				10	16
	205-3 Confirmed incidents of corruption and actions taken	-	Information unavailable/ incomplete	Information reported in previous years only considered public corruption, under the terms of the Penal Code and Law No. 12,846/13, therefore, it did not consider any cases of private corruption, although they are absolutely prohibited by the Company's internal rules. No confirmed cases of corruption were identified in 2022.	10	16	
<b>Anti-competitive Behavior</b>							
<b>GRI 3: Material Topics 2021</b>	3-3 Management of material topics	46					16
<b>GRI 206: Anti- competitive Behavior 2016</b>	206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	-	Information unavailable/ incomplete	No lawsuits for unfair competition, trust and monopoly practices were recorded in the last three years.			16
<b>Tax</b>							
<b>GRI 3: Material Topics 2021</b>	3-3 Management of material topics	46					1, 10 and 17
<b>GRI 207: Tax 2019</b>	207-1 Approach to tax	46					1, 10 and 17
	207-2 Tax governance, control, and risk management	46					1, 10 and 17
	207-3 Stakeholder engagement and management of concerns related to tax	46					1, 10 and 17
	207-4 Country-by-country reporting	46					1, 10 and 17



INTRODUCTION

YEAR HIGHLIGHTS

MESSAGE FROM  
MANAGEMENT

CONSISTENT  
GROWTH

COMMITMENT TO  
SUSTAINABILITY

ETHICS AND  
TRANSPARENCY

RISING RESULTS

ENGAGED  
STAKEHOLDERS

ENVIRONMENTAL  
MANAGEMENT

GRI ANNEXES

📍 GRI AND SASB INDEX

GRI Standard/ Other source	Disclosure	Page	OMISSION		GRI sector	Pacto Global	ODS
			Requirement(s) omitted	Reason			
<b>Energy</b>							
GRI 3: Material Topics 2021	3-3 Management of material topics	79				7, 8 and 9	7, 8, 12 and 13
GRI 302: Energy 2016	302-1 Energy consumption within the organization	92, 93				7 and 8	7, 8, 12 and 13
	302-2 Energy consumption outside of the organization	93				8	7, 8, 12 and 13
	302-3 Energy intensity	93				8	7, 8, 12 and 13
	302-4 Reduction of energy consumption	93				8 and 9	7, 8, 12 and 13
<b>Water and Effluents</b>							
GRI 3: Material Topics 2021	3-3 Management of material topics	80				7 and 8	6 and 12
GRI 303: Water and Effluents 2018	303-1 Interactions with water as a shared resource	80				8	6 and 12
	303-2 Management of water discharge-related impacts	80				8	6
	303-3 Water withdrawal	-		Information unavailable/ incomplete	The company has no control regarding water catchment. Some operational units rely on a system of water reutilization, used to reuse washing processes, which reduces purchases. However, 100% of the demand is by purchase through distribution networks.	7 and 8	6
	303-4 Water discharge	-		Information unavailable/ incomplete	Currently the company has some units with septic tanks, however there is no control over the volume generated. Foreseen action to implement and control by the end of 2024, to cover all units.	7 and 8	6
	303-5 Water consumption	93				8	6

INTRODUCTION

YEAR HIGHLIGHTS

MESSAGE FROM  
MANAGEMENT

CONSISTENT  
GROWTH

COMMITMENT TO  
SUSTAINABILITY

ETHICS AND  
TRANSPARENCY

RISING RESULTS

ENGAGED  
STAKEHOLDERS

ENVIRONMENTAL  
MANAGEMENT

GRI ANNEXES

📍 GRI AND SASB INDEX

GRI Standard/ Other source	Disclosure	Page	OMISSION		GRI sector	Pacto Global	ODS
			Requirement(s) omitted	Reason			
<b>Biodiversity</b>							
GRI 3: Material Topics 2021	3-3 Management of material topics	80				8	6, 14 and 15
	304-2 Significant impacts of activities, products and services on biodiversity	-		Information unavailable/ incomplete	The company is not aware of direct or indirect impacts, as well as there have been no significant changes identified related to the topic. The company believes that pollution occurs through the rental and sale of machinery and equipment, but they are mitigated and reduced by maintaining the newest fleet in the market, significantly reducing emissions of polluting gases.	8	6, 14 and 15
<b>Emissions</b>							
GRI 3: Material Topics 2021	3-3 Management of material topics	81				7, 8 and 9	3, 12, 13, 14 and 15
	305-1 Direct (Scope 1) GHG emissions	93				7 and 8	3, 12, 13, 14 and 15
	305-2 Energy indirect (Scope 2) GHG emissions	93				7 and 8	3, 12, 13, 14 and 15
	305-3 Other indirect (Scope 3) GHG emissions	94				7 and 8	3, 12, 13, 14 and 15
GRI 305: Emissions 2016	305-4 GHG emissions intensity	94				8	13, 14 and 15
	305-5 Reduction of GHG emissions	94				8 and 9	13, 14 and 15
	305-6 Emissions of ozone-depleting substances (ODS)	-		Information unavailable/ incomplete	Vamos Group does not produce, import or export ODS.	7 and 8	3 and 12
	305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	95				7 and 8	3, 12, 14 and 15



☰ TABLE OF CONTENTS

INTRODUCTION

YEAR HIGHLIGHTS

MESSAGE FROM  
MANAGEMENT

CONSISTENT  
GROWTH

COMMITMENT TO  
SUSTAINABILITY

ETHICS AND  
TRANSPARENCY

RISING RESULTS

ENGAGED  
STAKEHOLDERS

ENVIRONMENTAL  
MANAGEMENT

GRI ANNEXES

📍 GRI AND SASB INDEX

GRI Standard/ Other source	Disclosure	Page	OMISSION		GRI sector	Pacto Global	ODS
			Requirement(s) omitted	Reason Explanation			
<b>Waste</b>							
<b>GRI 3: Material Topics 2021</b>	3-3 Management of material topics	<b>83</b>				8	3, 6, 11 and 12
	306-1 Waste generation and significant waste-related impacts	<b>83</b>				8	3, 6, 11 and 12
	306-2 Management of significant waste-related impacts	<b>83</b>				8	3, 6, 11 and 12
<b>GRI 306: Waste 2020</b>	306-3 Waste generated	<b>95</b>				8	3, 11 and 12
	306-4 Waste diverted from disposal	<b>95</b>				8	3, 11 and 12
	306-5 Waste directed to disposal	<b>96</b>				8	3, 11 and 12
<b>Supplier Environmental Assessment</b>							
<b>GRI 3: Material Topics 2021</b>	3-3 Management of material topics	<b>71</b>				8	-
<b>GRI 308: Supplier Environmental Assessment 2016</b>	308-1 New suppliers that were screened using environmental criteria	-		Information unavailable/incomplete	Currently, the Company does not have environmental assessment criteria for suppliers.	8	-
	308-2 Negative environmental impacts in the supply chain and actions taken	-		Information unavailable/incomplete	Currently, the Company does not have environmental assessment criteria for suppliers.	8	-
<b>Employment</b>							
<b>GRI 3: Material Topics 2021</b>	3-3 Management of material topics	<b>61</b>				6	3, 5, 8 and 10
	401-1 New employee hires and employee turnover	<b>97 a 99</b>				6	5, 8 and 10
<b>GRI 401: Employment 2016</b>	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	<b>63</b>				-	3, 5 and 8
	401-3 Parental leave	<b>99</b>				6	5 and 8

INTRODUCTION

YEAR HIGHLIGHTS

MESSAGE FROM  
MANAGEMENT

CONSISTENT  
GROWTH

COMMITMENT TO  
SUSTAINABILITY

ETHICS AND  
TRANSPARENCY

RISING RESULTS

ENGAGED  
STAKEHOLDERS

ENVIRONMENTAL  
MANAGEMENT

GRI ANNEXES

📍 GRI AND SASB INDEX

GRI Standard/ Other source	Disclosure	Page	OMISSION		GRI sector	Pacto Global	ODS
			Requirement(s) omitted	Reason			
<b>Labor/Management Relations</b>							
GRI 3: Material Topics 2021	3-3 Management of material topics	34				3	8
GRI 402: Labor/ Management Relations 2016	402-1 Minimum notice periods regarding operational changes	-		Information unavailable/ incomplete	There are no deadlines established for operational changes in collective agreements. However, the Company seeks to keep all employees informed and in relation to operational changes at least 15 days in advance.	3	8
<b>Occupational Health and Safety</b>							
GRI 3: Material Topics 2021	3-3 Management of material topics	66					8 and 16
	403-1 Occupational health and safety management system	66				-	8
	403-2 Hazard identification, risk assessment, and incident investigation	66				-	8
	403-3 Occupational health services	66				-	8
	403-4 Worker participation, consultation, and communication on occupational health and safety	66				-	8 and 16
GRI 403: Occupational Health and Safety 2018	403-5 Worker training on occupational health and safety	66				-	8
	403-6 Promotion of worker health	66				-	3
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	66				-	8
	403-8 Workers covered by an occupational health and safety management system	107				-	8
	403-9 Work-related injuries	107				-	3, 8 and 16
	403-10 Work-related ill health	-		Information unavailable/ incomplete	In 2022, there were no records of occupational diseases, nor did we monitor data involving third parties.	-	3, 8 and 16



INTRODUCTION

YEAR HIGHLIGHTS

MESSAGE FROM  
MANAGEMENT

CONSISTENT  
GROWTH

COMMITMENT TO  
SUSTAINABILITY

ETHICS AND  
TRANSPARENCY

RISING RESULTS

ENGAGED  
STAKEHOLDERS

ENVIRONMENTAL  
MANAGEMENT

GRI ANNEXES

📍 GRI AND SASB INDEX

GRI Standard/ Other source	Disclosure	Page	OMISSION		GRI sector	Pacto Global	ODS
			Requirement(s) omitted	Reason Explanation			
<b>Training and Education</b>							
GRI 3: Material Topics 2021	3-3 Management of material topics	64				6	4, 5, 8 and 10
	404-1 Average hours of training per year per employee	100				6	4, 5, 8 and 10
GRI 404: Training and Education 2016	404-2 Programs for upgrading employee skills and transition assistance programs	64				-	8
	404-3 Percentage of employees receiving regular performance and career development reviews	100, 101				6	5, 8 and 10
<b>Diversity and Equal Opportunity</b>							
GRI 3: Material Topics 2021	3-3 Management of material topics	61				6	5, 8 and 10
	405-1 Diversity of governance bodies and employees	101 a 104				6	5 and 8
GRI 405: Diversity and Equal Opportunity 2016	405-2 Ratio of basic salary and remuneration of women to men	104				6	5, 8 and 10
<b>Non-discrimination</b>							
GRI 3: Material Topics 2021	3-3 Management of material topics	34				6	5 and 8
GRI 406: Non- discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	110				6	5 and 8

INTRODUCTION

YEAR HIGHLIGHTS

MESSAGE FROM  
MANAGEMENT

CONSISTENT  
GROWTH

COMMITMENT TO  
SUSTAINABILITY

ETHICS AND  
TRANSPARENCY

RISING RESULTS

ENGAGED  
STAKEHOLDERS

ENVIRONMENTAL  
MANAGEMENT

GRI ANNEXES

📍 GRI AND SASB INDEX

GRI Standard/ Other source	Disclosure	Page	OMISSION		GRI sector	Pacto Global	ODS
			Requirement(s) omitted	Reason Explanation			
<b>Freedom of Association and Collective Bargaining</b>							
GRI 3: Material Topics 2021	3-3 Management of material topics	61				3	8
GRI 407: Freedom of Association and Collective Bargaining 2016	407-1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	61				3	8
<b>Child Labor</b>							
GRI 3: Material Topics 2021	3-3 Management of material topics	34, 71				5	8 and 16
GRI 408: Child Labor 2016	408-1 Operations and suppliers at significant risk for incidents of child labor	34, 71				5	8 and 16
<b>Forced or Compulsory Labor</b>							
GRI 3: Material Topics 2021	3-3 Management of material topics	34, 71				4	8
GRI 409: Forced or Compulsory Labor 2016	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	34, 71				4	8
<b>Security Practices</b>							
GRI 3: Material Topics 2021	3-3 Management of material topics	34				1	16
GRI 410: Security Practices 2016	410-1 Security personnel trained in human rights policies or procedures	111				1	16



INTRODUCTION

YEAR HIGHLIGHTS

MESSAGE FROM  
MANAGEMENT

CONSISTENT  
GROWTH

COMMITMENT TO  
SUSTAINABILITY

ETHICS AND  
TRANSPARENCY

RISING RESULTS

ENGAGED  
STAKEHOLDERS

ENVIRONMENTAL  
MANAGEMENT

GRI ANNEXES



GRI AND SASB INDEX

GRI Standard/ Other source	Disclosure	Page	OMISSION		GRI sector	Pacto Global	ODS
			Requirement(s) omitted	Reason Explanation			
<b>Rights of Indigenous Peoples</b>							
GRI 3: Material Topics 2021	3-3 Management of material topics	27				1	2
GRI 411: Rights of Indigenous Peoples 2016	411-1 Incidents of violations involving rights of indigenous peoples	-		Information unavailable/ incomplete	There are no records of violations of rights of indigenous peoples during the last three years.	1	2
<b>Local Communities</b>							
GRI 3: Material Topics 2021	3-3 Management of material topics	72				1	
	413-1 Operations with local community engagement, impact assessments, and development programs	74, 111				1	-
GRI 413: Local Communities 2016	413-2 Operations with significant actual and potential negative impacts on local communities	-		Information unavailable/ incomplete	The negative impact identified in 2022 by the Company are related to the operating units(Nossa Senhora do Socorro - SE; Cabo de Santo Agostinho - PE; Pavuna - RJ; Eldorado do Sul - RS; Itabaiana - SE; Rondonópolis - MT) located in areas of high-water stress. In the lack of water for the consumers' and clients' consumption and hygiene, washing machines, it can cause service downtime.	1	-
<b>Supplier Social Assessment</b>							
GRI 3: Material Topics 2021	3-3 Management of material topics	110				2	5, 8 e 16

☰ TABLE OF CONTENTS

INTRODUCTION

YEAR HIGHLIGHTS

MESSAGE FROM  
MANAGEMENT

CONSISTENT  
GROWTH

COMMITMENT TO  
SUSTAINABILITY

ETHICS AND  
TRANSPARENCY

RISING RESULTS

ENGAGED  
STAKEHOLDERS

ENVIRONMENTAL  
MANAGEMENT

GRI ANNEXES

📍 GRI AND SASB INDEX

GRI Standard/ Other source	Disclosure	Page	OMISSION			GRI sector	Pacto Global	ODS
			Requirement(s) omitted	Reason	Explanation			
	414-1 New suppliers that were screened using social criteria						2	5, 8 e 16
<b>GRI 414: Supplier Social Assessment 2016</b>	414-2 Negative social impacts in the supply chain and actions taken			Information unavailable/ incomplete	All suppliers participate in the pre-approval process through Gedanken System, which allows evaluation consultations as to the supplier's minimum regularity. In case of any irregularities in the consultations specified (CNPJ, List of those convicted of slave labor, CEIS and CNEP), the registration is blocked immediately and this does not enter the company's registration list, as defined in SIMPAR Supplier Registration and Approval Policy.		2	5, 8 e 16
<b>Public Policy</b>								
<b>GRI 3: Material Topics 2021</b>	3-3 Management of material topics			Information unavailable/ incomplete	The Company is committed to complying with current legislation that prohibits the donation of legal entities to political parties and candidates. As a reinforcement, there are the following policies aimed at this topic: Code of Conduct and Policy of Donations and Sponsorship.		10	16
<b>GRI 415: Public Policy 2016</b>	415-1 Political contributions			Information unavailable/ incomplete	The Company is committed to complying with current legislation that prohibits the donation of legal entities to political parties and candidates. As a reinforcement, there are the following policies aimed at this topic: Code of Conduct and Policy of Donations and Sponsorship.		10	16
<b>Customer Health and Safety</b>								
<b>GRI 3: Material Topics 2021</b>	3-3 Management of material topics							16
<b>GRI 416: Customer Health and Safety 2016</b>	416-1 Assessment of the health and safety impacts of product and service categories							16
<b>Marketing and Labeling</b>								
<b>GRI 3: Material Topics 2021</b>	3-3 Management of material topics	69						12 e 16



☰ TABLE OF CONTENTS

INTRODUCTION

YEAR HIGHLIGHTS

MESSAGE FROM  
MANAGEMENT

CONSISTENT  
GROWTH

COMMITMENT TO  
SUSTAINABILITY

ETHICS AND  
TRANSPARENCY

RISING RESULTS

ENGAGED  
STAKEHOLDERS

ENVIRONMENTAL  
MANAGEMENT

GRI ANNEXES



GRI AND SASB INDEX

GRI Standard/ Other source	Disclosure	Page	OMISSION		GRI sector	Pacto Global	ODS
			Requirement(s) omitted	Reason Explanation			
<b>GRI 417: Marketing and Labeling 2016</b>	417-1 Requirements for product and service information and labeling	69				-	12
	417-2 Incidents of non-compliance concerning product and service information and labeling	-		Information unavailable/ incomplete	There are no records of cases of non-compliance with regard to marketing communications in the last three years.	-	16
	417-3 Incidents of non-compliance concerning marketing communications	-		Information unavailable/ incomplete		-	16
<b>Customer Privacy</b>							
<b>GRI 3: Material Topics 2021</b>	3-3 Management of material topics	69					16
<b>GRI 418: Customer Privacy 2016</b>	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	-		Information unavailable/ incomplete	In the last three years, we have not identified substantiated complaints regarding the violation of privacy and loss of customer data.		16

INTRODUCTION

YEAR HIGHLIGHTS

MESSAGE FROM  
MANAGEMENT

CONSISTENT  
GROWTH

COMMITMENT TO  
SUSTAINABILITY

ETHICS AND  
TRANSPARENCY

RISING RESULTS

ENGAGED  
STAKEHOLDERS

ENVIRONMENTAL  
MANAGEMENT

GRI ANNEXES



GRI AND SASB INDEX

# SASB content index

Topic	Code	Accounting Metrics	Page or answer
<b>Industry: Car Rental Leasing</b>			
<b>Customer Safety</b>	TR-CR-250a.1.	Percentage of rental fleet vehicles rated by NCAP programs with an overall 5-star safety rating, by region	Not applicable to Vamos for being in the business of trucks, machinery, and equipment leasing, and the NCAP fits into the car rental business.
	TR-CR-250a.2.	Number of vehicles recalled	109
<b>Fleet Fuel Economy &amp; Utilization</b>	TR-CR-410a.1.	Rental day-weighted average rental fleet fuel economy, by region	Not applicable. Vamos does not monitor the indicator. There is no monitoring of the weighted average fuel economy of the fleet per leased day, considering that the company does not manage the fuel used by its customers.
	TR-CR-410a.2.	Fleet utilization rate	Not applicable. Data is not monitored by the Vamos Group.



INTRODUCTION

YEAR HIGHLIGHTS

MESSAGE FROM  
MANAGEMENT

CONSISTENT  
GROWTH

COMMITMENT TO  
SUSTAINABILITY

ETHICS AND  
TRANSPARENCY

RISING RESULTS

ENGAGED  
STAKEHOLDERS

ENVIRONMENTAL  
MANAGEMENT

GRI ANNEXES

GRI AND SASB INDEX

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## Independent auditors' limited assurance report on non-financial information included in the Integrated Annual Report

(A free translation of the original report in Portuguese, containing the Assurance Report)

To the Board of Directors and Shareholders  
Vamos Locação de Caminhões, Máquinas e Equipamentos S.A.  
São Paulo - SP

### Introduction

We have been engaged by Vamos Locação de Caminhões, Máquinas e Equipamentos S.A. ("Company") to present our limited assurance report on the non-financial information included in the "Integrated Annual Report 2022" of Vamos Locação de Caminhões, Máquinas e Equipamentos S.A., for the year ended December 31, 2022.

Our limited assurance does not extend to prior period information or to any other information disclosed in conjunction with the Integrated Annual Report 2022, including any embedded images, audio files or videos.

### Responsibilities of Vamos Locação de Caminhões, Máquinas e Equipamentos S.A.'s management

The management of Vamos Locação de Caminhões, Máquinas e Equipamentos S.A. is responsible for:

- select and establish appropriate criteria for the elaboration of the information contained in the Integrated Annual Report 2022;
- prepare the information in accordance with the criteria and guidelines of the Global Reporting Initiative (GRI - Standards) and with the CPC 09 Guidance - Integrated Reporting, correlated with the Basic Conceptual Framework of Integrated Reporting, prepared by the International Integrated Reporting Council (IIRC);
- design, implement, and maintain internal control over information relevant to the preparation of Integrated Annual Report 2022 that is free from material misstatement, whether due to fraud or error.



INTRODUCTION

YEAR HIGHLIGHTS

MESSAGE FROM  
MANAGEMENT

CONSISTENT  
GROWTH

COMMITMENT TO  
SUSTAINABILITY

ETHICS AND  
TRANSPARENCY

RISING RESULTS

ENGAGED  
STAKEHOLDERS

ENVIRONMENTAL  
MANAGEMENT

GRI ANNEXES

GRI AND SASB INDEX

## Responsibility of the independent auditors

Our responsibility is to express a conclusion on the non-financial information included in the Integrated Annual Report 2022, based on the limited assurance engagement conducted in accordance with Technical Communication CTO 07/2022 issued by the CFC, and based on NBC TO 3000 - Assurance Engagements other than Audits and Reviews, also issued by the CFC, which is equivalent to international standard ISAE 3000 - Assurance engagements other than audits or reviews of historical financial information, issued by the International Auditing and Assurance Standards Board (IAASB). These standards require compliance by the auditor with ethical requirements, independence, and other responsibilities relating to it, including the application of the Brazilian Quality Control Standard (NBC PA 01) and, therefore, the maintenance of a comprehensive quality control system, including documented policies and procedures on compliance with ethical requirements, professional standards, and applicable legal and regulatory requirements.

Additionally, the standards require that the work be planned and performed with the objective of obtaining limited assurance that the non-financial information in the Integrated Annual Report 2022, taken as a whole, is free from material misstatement.

A limited assurance engagement conducted in accordance with NBC TO 3000 (ISAE 3000 mainly consists of inquiries to Vamos Locação de Caminhões, Máquinas e Equipamentos S.A.'s management and other Vamos Locação de Caminhões, Máquinas e Equipamentos S.A.'s professionals who are involved in the preparation of information, as well as the application of analytical procedures to obtain evidence that enables us to conclude, in a limited assurance manner, on the information taken as a whole. A limited assurance engagement also requires the performance of additional procedures when the independent auditor becomes aware of matters that lead him to believe that the information disclosed in the Integrated Annual Report 2022, taken as a whole, may present material misstatements.

The procedures selected were based on our understanding of the aspects relating to the compilation, materiality and presentation of the information contained in the Integrated Annual Report 2022, other circumstances of the engagement and our consideration of areas and the processes associated with the material information disclosed in the Integrated Annual Report 2022 where material misstatements could exist. The procedures comprised, among others:

- a. planning the work, considering the materiality of the aspects for Vamos Locação de Caminhões, Máquinas e Equipamentos S.A.'s activities, the relevance of the information disclosed, the volume of quantitative and qualitative information and the operating and internal control systems that served as a basis for the preparation of the information contained in the Integrated Annual Report 2022.
- b. the understanding of the calculation methodology and the procedures for the compilation of the indicators through inquiries with the managers responsible for the preparation of the information;
- c. the application of analytical procedures on the quantitative information and inquiries on the qualitative information and its correlation with the indicators disclosed in the information contained in the Integrated Annual Report 2022; and
- d. for the cases in which the non-financial data correlate with indicators of a financial nature, the confrontation of these indicators with the accounting statements and/or accounting records.
- e. analysis of the processes for preparing the Report and its structure and content, based on the Content and Quality Principles of the Sustainability Reporting Standards of the Global Reporting Initiative – GRI and with the CPC 09 Guidance - Integrated Reporting (which correlates to the Basic Conceptual Framework of Integrated Reporting, prepared by the International Integrated Reporting Council - IIRC);
- f. evaluation of the sampled non-financial indicators (2-1, 2-2, 2-3, 2-4, 2-5, 2-6, 2-7, 2-8, 2-9, 2-10, 2-11, 2-12, 2-13, 2-14, 2-15, 2-16, 2-17, 2-18, 2-22, 2-23, 2-24, 2-25, 2-26, 2-27, 2-29, 3-1, 3-2, 3-3, 202-2, 203-1, 205-3, 206-1, 207-2, 302-1, 303-5, 305-7, 306-3, 308-2, 401-1, 403-1, 403-9, 404-2, 405-2, 406-1, 409-1, 410-1, 413-1, 414-1, 417-2, 417-3);
- g. understanding the calculation methodology and the procedures for the compilation of the indicators through interviews with the managers responsible for the preparation of the information;
- h. analysis of the reasonableness of the justifications for the omission of performance indicators associated with aspects and topics indicated as material in the Company's materiality analysis.



INTRODUCTION

YEAR HIGHLIGHTS

MESSAGE FROM  
MANAGEMENT

CONSISTENT  
GROWTH

COMMITMENT TO  
SUSTAINABILITY

ETHICS AND  
TRANSPARENCY

RISING RESULTS

ENGAGED  
STAKEHOLDERS

ENVIRONMENTAL  
MANAGEMENT

GRI ANNEXES

GRI AND SASB INDEX

The limited assurance work also comprised adherence to the guidelines and criteria of the GRI - Standards elaboration framework applicable in the preparation of the information included in the Integrated Annual Report 2022.

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

### Scope and limitations

The procedures performed in limited assurance work vary in nature and timing, and are smaller in extent than in reasonable assurance work. Consequently, the level of assurance obtained in limited assurance work is substantially lower than that which would be obtained if reasonable assurance work had been performed. If we had performed reasonable assurance work, we could have identified other issues and possible distortions that may exist in the information contained in the Report. Therefore, we do not express an opinion on this information.

Non-financial data are subject to more inherent limitations than financial data, given the nature and diversity of the methods used to determine, calculate or estimate these data. Qualitative interpretations of materiality, relevance, and accuracy of the data are subject to individual assumptions and judgments. Additionally, we did not perform any work on data reported for prior periods, nor in relation to future projections and targets.

The preparation and presentation of sustainability indicators followed the GRI - Standards criteria and, therefore, are not intended to ensure compliance with social, economic, environmental or engineering laws and regulations. These standards do, however, provide for the presentation and disclosure of any non-compliance with such regulations when significant sanctions or fines are incurred. Our assurance report must be read and understood in this context, inherent to the selected criteria (GRI - Standards).

### Conclusion

Based on the procedures performed, described in this report and the evidence obtained, nothing has come to our attention that causes us to believe that the non-financial information included in the Integrated Annual Report 2022 for the year ended December 31, 2022 of Vamos Locação de Caminhões, Máquinas e Equipamentos S.A., have not been prepared, in all material respects, in accordance with the Sustainability Reporting Standards of the Global Reporting Initiative – GRI and with the Guidance CPC 09 - Integrated Reporting (which correlates to the Integrated Reporting Framework prepared by the International Integrated Reporting Council - IIRC).

São Paulo, April 18<sup>th</sup>, 2023

KPMG Auditores Independentes Ltda.  
CRC 2SP-014428/O-6  
Original report in portuguese signed by

Sebastian Yoshizato Soares  
Accountant CRC 1SP257710/O-4





# Expedient

GRI 2-1 | 2-3

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## Writing, editing, and proofreading

KMZ Conteúdo

## Graphic design and layout

Alastra, Comunica

## Photos

Disclosure