



INTEGRATED
ANNUAL REPORT

2024



GRUPO
VAMOS



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MESSAGE FROM THE ADMINISTRATION GRI 2-22

In recent years, VAMOS has been on a journey of solid and consistent growth, driven by strategic decisions that have modernized our management structure and expanded our market leadership.

The year 2024 was marked by the company's growth and development and by structural changes with the split of VAMOS' heavy vehicle dealership business, which will further drive long-term value creation.

As part of our strategic alignment with our parent company *SIMPAR*, in December 2024, we completed the split of the dealership segment of VAMOS, incorporating it into Automob. This move not only consolidated another *SIMPAR* Group business, but also repositioned us with a focus on our main growth pillar: rental.

With this optimized structure, we have further strengthened our operations, ensuring greater efficiency, agility, and clarity in our business. Thus, we are prepared for a new phase of expansion, with greater robustness and synergy gains in our operations.

As a result, VAMOS' new structure has consolidated net revenue of R\$4.7 billion in 2024, 32% higher than in 2023, driven by growth in rental. Consolidated EBITDA totaled R\$3.4 billion, representing an increase of 32% in 2024, with EBIT growth 30% higher than in the previous year, totaling R\$2.6 million in 2024.

The EBIT margin of these indicators was temporarily affected throughout 2024, mainly due to the effect of the early termination of rental asset contracts. Consolidated net income was R\$780 million, up 57% over the previous year, reflecting a robust business model and a consistent track record of results.

Our main segment, rental, contributed significantly to the organic growth of results for the year, reinforcing the growing market demand for VAMOS truck, machinery, and equipment rental assets in Brazil. Net revenue from rental services increased by more than 30% in 2024 compared to the previous year, and EBITDA increased by 32%. In this context, VAMOS, the market leader with fleet availability and a wide range of brands and models, is a cost-effective and strategically advantageous solution for customers with an asset-light business model, contributing to efficient capital allocation, whether for rental or for the purchase of pre-owned assets.

In pre-owned vehicles, we recorded record revenue from asset sales: R\$705 million for the year, up 34% over the previous year, reinforcing the favorable dynamics for asset sales and consistent margins. In line with our focus on customers and high-potential markets, we recently opened a pre-owned store in Primavera do Leste (MT), bringing the total number of our own stores to 18, which, added to those of our partners – currently 42 – strengthen the segment's asset sales channels.



Gustavo Couto
CEO of VAMOS





01 Message from
the Administration

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We would also like to highlight the launch of the *Sempre Novo* product, which offers a second life to rental assets before resale. This innovative solution expands our portfolio and offers customers advantageous alternatives for fleet renewal at a lower cost. During the year, we improved efficiency in the asset preparation process and trained the sales team to present the new product to customers, thereby achieving results in line with our expectations. We went from zero to more than R\$350 million in assets in this new product, rented in 2024 alone.

It is important to note that our commitment to sustainability is part of our strategy and goes beyond traditional environmental, social, and governance (ESG) concepts. We see sustainability as the ability to perpetuate and renew our cycles, integrating the economic, social, and environmental pillars into our business platform, which are strategic for the Brazilian economy. **GRI 2-22**

We believe that our business model is fundamental to supporting the modernization of the Brazilian fleet, reducing polluting and greenhouse gas emissions, increasing road safety, and promoting operational efficiency for our customers.

We know that renewing the national fleet is a challenge and, at the same time, a great opportunity for the country. We are actively engaged in the search for solutions that encourage the removal of old vehicles from the market, promoting safer, more efficient, and sustainable logistics.

Our Zero Carbon Program is an example of a product with a positive environmental impact in line with our strategic commitments. Although the carbon market in Brazil is still evolving, we offer alternatives for our customers to offset their emissions. We are confident that, as the market

matures and awareness of the transition to a cleaner energy matrix increases, this initiative will grow stronger.

As for the fleet's electrification, we recognize the challenges, but we see great opportunities. We are already leaders in the electrification of forklifts and are attentive to technological innovations. We have more than 200 electric trucks in our fleet, mainly serving the beverage and e-commerce sectors.

It is important to highlight the actions in occupational health and safety, which have been growing within the company, becoming a strategic topic for us.

For 2025, our focus will be on operational efficiency. After a year of adjustments and restructuring, the time has come to optimize processes, increase fleet utilization rates, and raise our profitability indicators. Much of our projected growth will come from assets that are already in operation, allowing us to expand with less need for additional investments and reduce debt.

We will continue to invest in innovation and technology. Since 2021, we have implemented telemetry in 100% of our assets, ensuring greater safety, better fleet management, and greater fuel efficiency.

Artificial intelligence has also gained ground in our operations. Our virtual assistant, *Leticia*, is already present in the Credit and Legal areas, and we see great potential to expand its operations, adding even more value to our control and customer response processes.

If 2024 was the year of gratitude for everything we have built, 2025 will be the year of trust. Trust in the strength of our business model, in the strength and dedication

of our team, and in our ability to continue growing with profitability and responsibility.

We are prepared for the challenges ahead and excited about the opportunities that lie before us. Our commitment to the longevity of the business, to our shareholders, customers, and employees is unwavering. Together, we are building a company that is increasingly prepared for the future, with solid foundations and a long-term strategic vision.

I thank each and every one of you who are part of this journey. Together, we will continue to move forward, consolidating our leadership and contributing to a more modern, efficient, safe, and sustainable transportation sector.

Gustavo Couto
Chief Executive Officer (CEO)
of VAMOS



**57% EXPANSION
IN NET INCOME
SUPPORTED BY
STRONG OPERATING
PERFORMANCE**



ABOUT THIS REPORT

GRI 2-1; 2-2; 2-3; 2-4; 2-5; 2-24; 207-4

The 2024 Integrated Annual Report of VAMOS, prepared and published annually, presents the company's results and practices for the period from January 1 to December 31, 2024. This edition includes operational, financial, environmental, social, and governance information, covering the Rental, Pre-Owned, Industry, and Dealerships¹ segments (up to their spin-off, as detailed).

The content was prepared according to the International Integrated Reporting Framework maintained by the IFRS Foundation, in accordance with the 2021 version of the Global Reporting Initiative (GRI) Standards. It also follows the IFRS S1 and S2 guidelines; CPC 09; the Sustainability Accounting Standards Board (SASB), sector: Transportation – Car Rental & Leasing; the Task Force on Climate-Related Financial Disclosures (TCFD) and the Carbon Disclosure Project (CDP); the Corporate Sustainability Assessment (CSA) by S&P Global; and the United Nations (UN) Sustainable Development Goals (SDGs) and the 2030 Agenda.

1. The Dealerships business segment ceased to be part of VAMOS at the end of 2024. In this strategic move, VAMOS *Comércio de Máquinas Linha Amarela S.A.* (VAMOS *Concessionárias*) was merged with Automob (*Operação*), a SIMPAR holding company, creating the largest and most diversified group of dealership networks in Brazil. Quantitative data for Dealerships are segregated when possible. When this is not possible due to joint management with other companies during the year, the data are presented on a consolidated basis. The financial results, in line with the Financial Statements, reflect the consolidated figures of VAMOS *Locação de Caminhões, Máquinas e Equipamentos S.A.* as of December 31, 2024. The data for the Dealerships are presented in a separate table as a discontinued operation.

2. Except for GRI indicators 305-1, 305-2, 305-3, 305-4, and 305-5 (Greenhouse Gas Emissions) in accordance with contractual terms. These indicators are audited by a specialized consulting firm and published in the Public Emissions Registry and will be updated in the next Integrated Report cycle.

With the aim of enhancing the relevance and usefulness of the Report for our stakeholders, we conducted a double materiality analysis, considering both the significant impacts of VAMOS on the environment and society, as well as the effects of these factors on the company's value creation and performance.

The information reported is aligned with the audited Financial and Accounting Statements, reflecting data from the entities included within the report's scope. Any scope exceptions, methodological changes, or data limitations are clearly indicated in explanatory notes or footnotes throughout the document.

In compliance with the mandatory requirements of the *Integrated Reporting* framework and CPC 09, we declare that there is no omission of relevant information in this Report. However, for the GRI indicators, any omissions are duly justified, with the reasons clearly stated, such as legal restrictions, data unavailability, confidentiality issues, among others. Whenever applicable, these justifications are presented in a clear manner to ensure transparency in the disclosure process.

The accuracy and quality of the disclosed information were ensured through limited assurance conducted by KPMG², in accordance with the requirements of the Brazilian Securities and Exchange Commission (CVM) Resolution No. 14/2020. Emissions indicators (GRI 305-1 to 305-5) are audited separately by a specialized consulting firm and reported to the Public Emissions Registry.

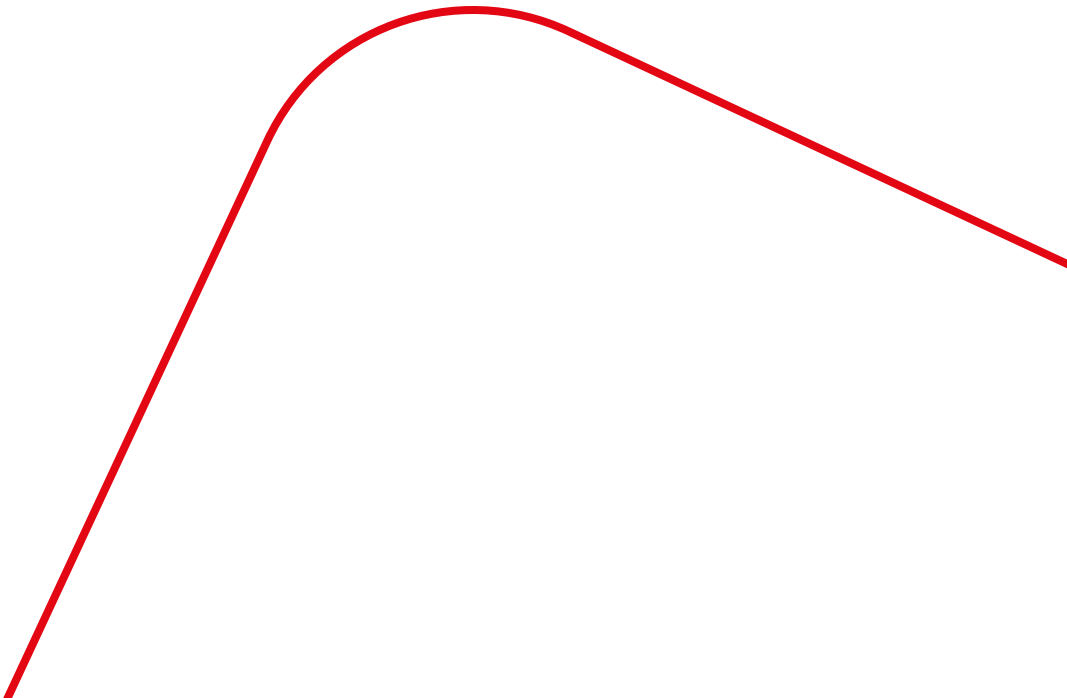
In 2024, we completed the spin-off of the Dealerships segment, which became part of Automob, a company within the SIMPAR holding. For this reason, the segment's data is presented separately or as a discontinued operation, as described in this Report.

This document was developed in a digital and responsive format, incorporating accessibility features (e.g., support for screen readers such as NonVisual Desktop Access – NVDA), ensuring inclusive access to the information.

For questions, comments, or contributions, please contact: sustentabilidade@grupovamos.com.br.

At VAMOS, we remain committed to excellence in management and sustainability, strengthening our performance in achieving results and contributing to a more innovative and responsible future.

Enjoy your reading!



OUR MATERIALITY GRI 2-16; 2-26; 2-29; 3-1; 3-2

The most recent review of VAMOS' materiality was conducted in 2022, with the aim of identifying issues that may impact the company's value creation, as well as understanding the impacts that our activities have on the market and society. This work was carried out in accordance with the GRI guidelines and the Integrated Reporting Framework, considering the dual materiality perspective.

We have adopted an approach that includes a check on the financial impacts related to our activities to enable better and more effective targeting of our sustainability projects and actions, as well as to support the definition of the priority aspects to be highlighted in our Integrated Annual Report.

Committed to good practices in the periodic review of material topics, we hired a specialized consulting firm to support us in assessing the scenario and conducting consultations with our stakeholders, in order to update our materiality and ensure that it accurately reflects the expectations and demands of our stakeholders.

To establish the internal context of the company and our business relationships, we analyze strategic documents and corporate assumptions, evaluating risks and opportunities from the perspective of our long-term planning.

We complement this analysis with national and international benchmarks, which have allowed us to position our activities in the sectoral scenario and in the sustainability landscape, using as a basis references that point to the main issues relevant to the value chain.

In addition, we consider globally recognized sources and documents, such as SASB standards, the World Economic Forum's Global Risks Report 2022, the SDGs, and the UN's Sustainable Transport, Sustainable Development (2021) report, as well as annual reports from companies in the sector.

In order to understand the concerns and expectations of our stakeholders, we also analyze the content collected through our relationship and continuous engagement channels, such as the Whistleblowing Channel, Organizational Climate Survey, Customer Service (SAC), Supplier Policy, Press Relations and interactions with investors. **GRI 2-16; 2-26**

The results of this consultation were consolidated using a weighting system, assigning the appropriate relevance to the influence and level of engagement of each stakeholder group consulted. This process led us to define seven material topics, which were subsequently analyzed and validated by the VAMOS Sustainability Committee. During this final stage, we made adjustments to the organization of the aspects, ensuring alignment between the material topics and our corporate strategy. **GRI 2-29**

The material topics identified by VAMOS represent key elements for understanding and managing the risks and opportunities related to the development and expansion of our business.





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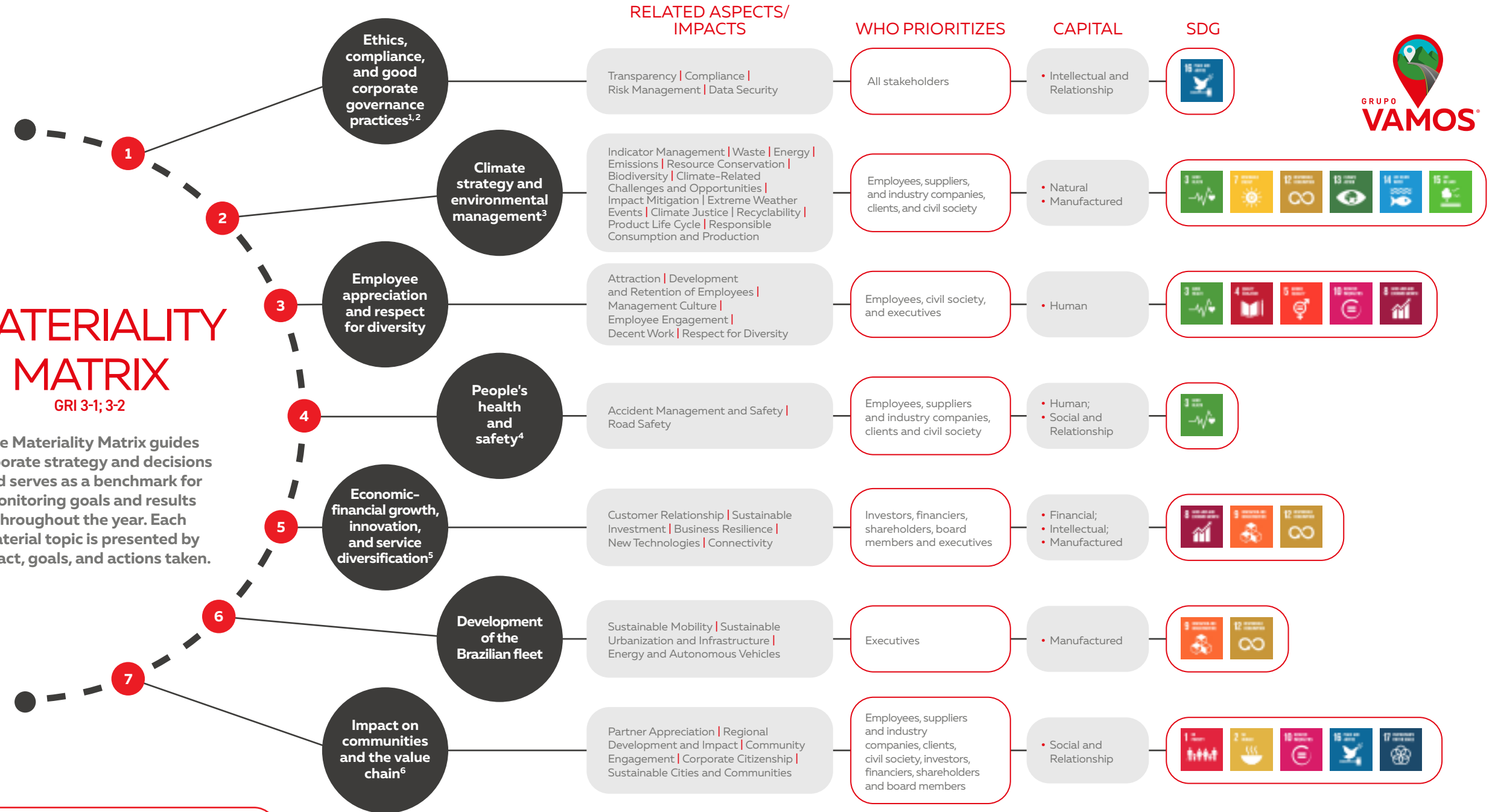
About this Report

MATERIALITY MATRIX

GRI 3-1; 3-2

The Materiality Matrix guides corporate strategy and decisions and serves as a benchmark for monitoring goals and results throughout the year. Each material topic is presented by impact, goals, and actions taken.

Integrated Annual Report 2024



LEARN MORE

Check out our full **Materiality Matrix** in the **Annexes** of this document.

1. In this topic, the aspects of Ethics and Compliance were added in this materiality cycle, based on the understanding that they are correlated and relevant to the business environment, being prioritized by all stakeholders. 2. Alignment with *SIMPAR* holding. 3. The aspect of Environmental Management was added to the material topic related to climate change in this cycle, reinforcing the importance of VAMOS' responsible performance in managing practices and indicators. 4. This topic was highlighted in this materiality cycle not only from the internal audience's perspective, but also considering that the company's safety performance extends to the services provided. 5. This topic brings together three aspects that, in the previous materiality cycle, were presented separately, but are now understood as interdependent. 6. This material topic brings together two aspects previously addressed separately in the last cycle, due to the synergy between the actions developed.

At the end of 2024, the process of spinning-of the dealership segment was completed, making VAMOS fully dedicated to the rental segment. As a result, in 2025, our materiality matrix will be reviewed and updated.

The Materiality Matrix review process seeks to reflect the structural changes in our business model and reassess the priorities of our stakeholders, ensuring that material issues remain aligned with corporate strategy and the challenges and opportunities of the new business environment.

The review of the Matrix will also reinforce our commitment to transparency and continuous improvement, with a focus on promoting innovative, safe, and sustainable solutions that benefit our customers, partners, employees, and society as a whole.



HIGHLIGHTS OF 2024



ENVIRONMENT

- **GHG Protocol Gold Seal** for the 4th consecutive year
- Improvement in **CDP Climate Change** rating to **A-**
- Over **9,000 tons of carbon neutralized** with our customers in the **VAMOS Carbon Zero Program**
- Improvement in **CDP Water** rating to **B-**
- **8% of total rented assets are electric**, including trucks, utility vehicles, and forklifts
- **Carbon Neutral: we offset 100%** of our Scope 1 and 2 emissions with carbon credits



SOCIAL

- Working groups **focused on productive inclusion**
- Launch of the **Mechanic of Value Program**
- Start of the **1st class of Young Technical Apprentices** in Guarulhos
- **AGCO Award:** as part of AGCO Company's Dealer Excellence Program, we were recognized as the best dealership in 2024, standing out for the application of good practices in awareness and engagement on diverse groups and inclusion, within the Structured Productive Inclusion Program
- **Strengthening of the *Trabalhe +Seguro* Program:** creation of an exclusive channel for reporting situations of misconduct and risks and reduction in the occurrence of workplace accidents



GOVERNANCE

- **For the second consecutive year**, we are included in **S&P Global's 2025 Sustainability Yearbook**, based on the score obtained in the Corporate Sustainability Assessment (CSA)
- **Tereos 2024 Outstanding Supplier Reference Seal** in the Automotive Equipment – Heavy Vehicles category
- **Innovation Award from the 6th Innovation, Strategy and Business Management Program 2024** of the Union of Cargo Transport Companies of Campinas and Region (SINDICAMP)
- **Implementation of *LeticIA* artificial intelligence** in the contract review flow, demobilization checklist, and credit analysis, bringing more speed and efficiency to processes and facilitating the work of our people
- **Presence for the third consecutive year** in the B3 Corporate Sustainability Index (ISE) portfolio

2024 RESULTS



R\$4.7 billion
in net revenue,
+32.4% compared to 2023



R\$705 million
in sales of pre-owned vehicles¹,
+34% compared to 2023



R\$3.4 billion
in adjusted EBITDA²,
+32% compared to 2023



R\$780 million
in adjusted net income²,
+57% compared to 2023

1. Excludes sales of non-recurring assets in the first quarter of 2023.

2. Amounts in Brazilian reais (R\$) and figures adjusted to exclude extraordinary and non-recurring effects of weather in Rio Grande do Sul and an extraordinary increase in the allowance for doubtful accounts (PDD) in the second quarter of 2024.



VAMOS

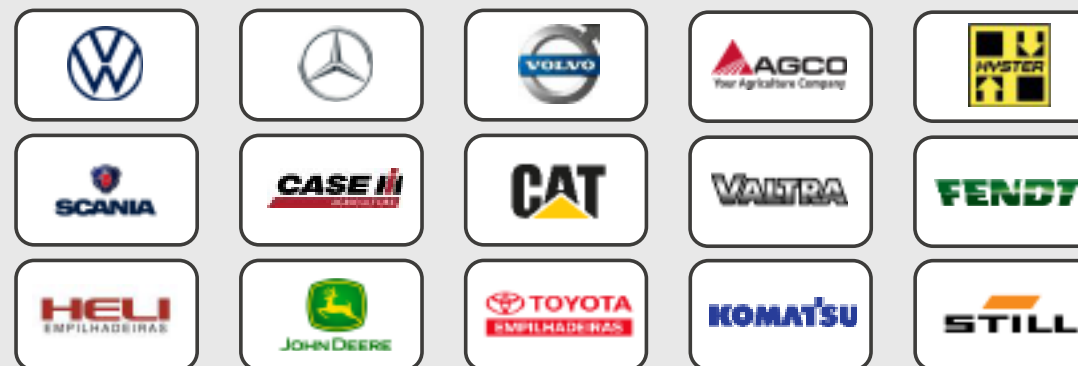
04



We are VAMOS *Locação de Caminhões, Máquinas e Equipamentos* S.A. (VAMOS), a publicly traded company controlled by the holding company *SIMPAR* and listed on the *Novo Mercado* of B3 S.A. – *Brasil, Bolsa, Balcão*. As the national leader in the rental segment, we are headquartered in the city of *São Paulo* (SP), where we also operate a strategic management unit. Our administrative office is located in *Mogi das Cruzes* (SP). We also have yards and pre-owned stores in several regions of Brazil, as well as BMB units in *Porto Real* (RJ) and Mexico, and Truckvan in *Guarulhos* (SP). **GRI 2-1**

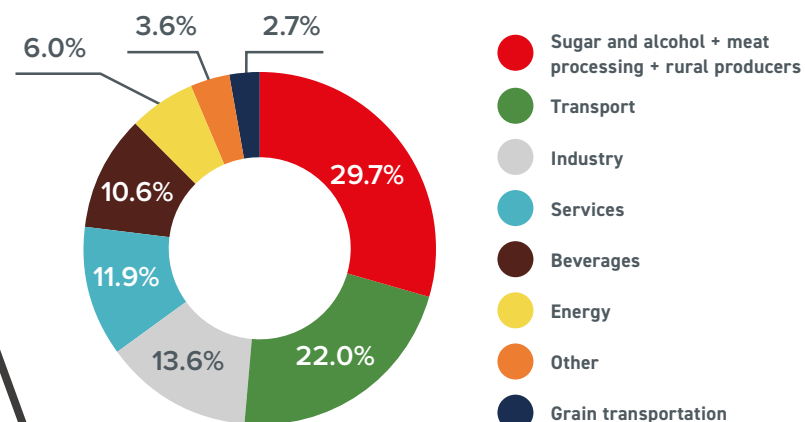
At the end of 2024, with the split of the dealership segment, VAMOS will focus more on the truck, machinery, and equipment rental segment and gain agility to leverage its differentials, such as leadership, scale, and capillarity, to promote sustainable development with greater predictability and resilience.

WIDE VARIETY OF BRANDS AND MODELS



DIVERSIFICATION OF CUSTOMERS IN VARIOUS SECTORS OF THE ECONOMY

Revenue by sector (Dec./2024)



+54,000
assets in the fleet



+1,500
customers



+5,000
accredited repair shops



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04 VAMOS

In line with *SIMPAR* Group's strategic planning, we carried out a corporate restructuring, as previously mentioned, which consisted of splitting the VAMOS dealership segment and merging it into Automob, *SIMPAR* Group's dealership company, creating the largest and most diversified dealership network group in Brazil and adding another Group company listed on the *Novo Mercado*. The transaction was approved at a Shareholders' Meeting on November 22, 2024, and completed on November 30, 2024.

The purpose of this transaction was to make VAMOS an exclusive company entirely dedicated to the truck, machinery, and equipment rental segment, further increasing the efficiency and effectiveness of our processes and operations.



Purpose

To create opportunities for the renewal of the Brazilian fleet, generating value and driving the development of our customers, our people, and our country.

Our Purpose is aligned with the following ESG objectives:

ENVIRONMENT

- Reduction of polluting and greenhouse gas emissions;
- Efficient use of natural resources;
- Promotion of the circular economy;
- Proper waste management.

SOCIAL

- Job creation and community development;
- Promotion of health and safety at work;
- Productive inclusion.

GOVERNANCE

- Transparency and integrity in operations;
- Compliance with laws and regulations.

As a result, we strengthen opportunities related to innovation and sustainability and reduce risks related to climate change and safety, for example.

Values



CUSTOMER

The reason for our business existence.



OWNERSHIP

If it were mine and for me, would I do it this way?



PEOPLE

Our greatest differential.



SUSTAINABILITY

Every action counts.



SIMPLICITY

Be simple to be agile.



PROFIT

A mission for everyone.

Culture

Since the company was founded, the values and principles of our founders have not only guided our business, but also shaped the corporate culture that unites us today. This trajectory has given rise to a unique way of being and acting, translated into the *Nosso Jeitão* Guide (Our Way Guide) – a document that clearly expresses the behaviors expected and the values that connect us to the *SIMPAR* ecosystem.

Upon joining the company, all employees sign the Code of Conduct Commitment, which includes the Non-Negotiables – six fundamental guidelines that guide our attitudes and decisions. Still during the onboarding process, they participate in training on Compliance and Data Privacy, ensuring alignment with the ethical and legal practices that guide our actions.

At the same time, they receive the *Nosso Jeitão* Guide, reinforcing the role of organizational culture as an element of connection, identity, and consistency among the Group's companies. By signing it, they commit to living these values in their daily professional lives.

By integrating the principles of the *SIMPAR* Group companies, the Guide strengthens our culture and guides our strategic path, ensuring that everyone moves forward in the same direction, with integrity, respect, and responsibility.

In it, we establish:

Our beliefs

What we believe in:

- **Ethics;**
- **long-term relationships** based on truth and transparency;
- in the **strength of our workforce;**
- in **doing better every day;**
- in **knowing our customers**, anticipating their needs, and serving them better and better, thereby generating new business;
- in **continuously improving the quality of our services** and our economic and financial results to contribute to the development of the company, our people, our customers, our shareholders, and society as a whole.

We will not compromise on:

- **Safety:** nothing is more important than working safely. Don't try it! Don't risk your life!
- **ethics and compliance:** familiarize yourself with our internal regulations. Laws, rules, and policies are made to be followed. Practice them;
- **respect for people:** we respect and value all people. We contribute to others. We do not tolerate disrespect.

OPERATING STRUCTURE GRI 2-1; 2-6



Our main activity is the rental of trucks, machinery, and equipment. Most contracts, especially for trucks, have an average term of 60 months and ensure maximum fleet availability. This enables us to achieve greater productivity with fewer assets.

In addition, we offer a wide variety of machinery and vehicles, from trucks and trailers to tractors and construction equipment. We also provide preventive and corrective fleet maintenance services, ensuring the best operational performance.

With complete solutions for rental, purchasing, and selling new and pre-owned trucks and machinery, we ensure efficiency and competitiveness for our customers. Our commitment is **to drive the renewal of the Brazilian fleet**, generating value and contributing to the growth of our customers, our people, and our country.

Some of the sectors in which VAMOS operates:

Agribusiness: we offer solutions for the agricultural sector, such as tractors, harvesters, and agricultural implements.

Logistics: we are an important partner for the logistics sector, offering trucks, trailers, and equipment for cargo handling.

Industry: we serve this segment through our subsidiaries – BMB Mode Center, which specializes in customizing Volkswagen/MAN trucks and buses, and Truckvan, which focuses on manufacturing mobile units and road implements – in addition to operating in the food sector with equipment for transporting and storing food, such as refrigerated trailers and lifting platforms.

Services: we offer solutions for companies in various service sectors, such as urban cleaning, waste collection, and transportation to final destination.





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VAMOS

In addition to rental, we also offer:

Sale of used trucks, machinery, and equipment

Encompassing a wide network of used equipment stores, we offer a variety of options for those looking to purchase their own assets.

Maintenance and repair

We offer maintenance and repair services for our entire fleet, ensuring high performance and availability of equipment.

VAMOS Locação is a leader in the heavy vehicle rental market, standing out for its extensive expertise in asset management. Our diversified portfolio of vehicles and equipment allows us to tailor renting solutions to the specific needs of each customer. In addition, we also help customers take care of their equipment by providing labor for maintenance, ensuring that the equipment is always available for operation, providing sustainability for our business and our customers.

To complement this offering, we provide a range of integrated services, such as specialized maintenance, the VAMOS Controle telemetry solution, and the Vamos Carbon Zero Program, which offsets emissions from rented assets. This set of solutions not only increases our customers' operational efficiency, but also provides savings of up to 30% compared to purchasing their own fleet.

VAMOS Seminovos buys and sells pre-owned trucks, machinery, and equipment for immediate delivery, all

of which are serviced, come with a guarantee of origin, and offer easy credit terms. One of our unique features is that 90% of the vehicles in our portfolio have had only one owner. We also have 17 stores throughout Brazil, ensuring specialized service and proximity to our customers.

VAMOS Concessionárias was part of our business structure until November 2024, when it became part of Automob, a company belonging to the *SIMPAR* controlling group.

BMB is a company specializing in customization solutions for Volkswagen/MAN trucks and buses, recognized as a benchmark in the development and implementation of technical modifications and adaptations in commercial and heavy-duty vehicles. Located in Resende, in the state of Rio de Janeiro, and in Querétaro, Mexico, BMB operates mainly in the transformation of trucks and chassis, adapting them to the specific needs of different sectors and logistics operations.


Truckvan is a company specializing in the implementation and customization of commercial and heavy-duty vehicles, headquartered in Guarulhos, in the state of São Paulo. Recognized for its expertise in vehicle conversions, Truckvan is one of our companies focused on tailor-made solutions to meet the specific demands of various segments, such as transportation, logistics, and construction.

Our portfolio of services includes the manufacture and installation of semi-trailers, B-trains and sider trailers, vans, bodies for transporting beverages, dry cargo, moving floors, cash transport, inloaders, and bulk carriers. The company is the largest manufacturer of mobile units in Brazil and a benchmark in road implements for heavy-duty vehicles.



182 employees,
162 in Porto Real (RJ)
and 20 in Mexico

Photovoltaic panels

At the Resende unit, more than 
161,000 kWh were generated in 2024



Great Place to Work

ISO 14.001 certification



712 employees



Free energy market

27% monthly savings

Implementation of

lean manufacturing



Accident reduction

campaign

Strategic partnerships

GRI 2-29

Our business model stands out because we are strategic partners with major players in the transportation sector. This proximity gives us the flexibility to understand market needs and develop the best mobility and logistics solutions with our customers.

- **Equipment manufacturers:** companies that manufacture trucks, machinery, agricultural implements, and other equipment that make up the VAMOS fleet — Volkswagen, Volvo, Scania, John Deere, Komatsu;
- **parts and component suppliers:** companies that supply spare parts, tires, batteries, and other components for equipment maintenance and repair;
- **logistics companies:** ecompanies responsible for transporting new and used equipment, as well as distributing parts and components;
- **maintenance and repair companies:** companies specializing in equipment maintenance and repair, which provide services to us and our customers. We have more than 5,000 accredited workshops.

OUR STRATEGIC PARTNERS

INCLUDE EQUIPMENT MANUFACTURERS, PARTS AND COMPONENT SUPPLIERS, LOGISTICS, AND MAINTENANCE AND REPAIR COMPANIES



ECOSYSTEM

GRI 2-6; 2-29



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VAMOS



STRATEGY AND MANAGEMENT

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management

STRATEGIC PERFORMANCE: NEW DRIVERS

GRI 2-6; SASB TR-CR-000.A

We continue on a path of consistent growth, consolidating our position as leaders in the truck, machinery, and heavy-duty equipment rental sector in Brazil.

With a unique and resilient business model we have structured our strategy around offering rental services with a modern and up-to-date fleet, ensuring operational efficiency and meeting the needs of our customers with high quality standards.

One of our main competitive advantages is our fleet of trucks with an average age of 2.6 years. This modern fleet has both positive social and economic impacts, ensuring greater safety in operations and reducing pollutant emissions. This allows us to efficiently serve sectors that depend on logistics solutions to keep their activities running smoothly. **SASB TR-CR-000.A**

Our presence extends to all regions of the country, providing accessible and strategic solutions for companies in various segments. As a result, we offer a more economical and advantageous alternative to optimize operations, ensuring sustainable growth and a focus on long-term returns, which further strengthens our leadership in the sector. **GRI 2-6**

We are a benchmark in the development of the used heavy-duty vehicle market in Brazil, operating with an efficient and profitable model. Our expertise in asset management allows us to operate with high residual value, delivering solutions that add even more competitiveness to our businesses.

We have a team of experienced leaders and teams that are highly aligned with our culture of customer centricity and focus on results. This mindset sets us apart and reinforces our commitment to innovation and operational excellence.

With this foundation, we strengthen our capacity for innovation, market expansion, and sustainable profitability. After significant investments in people, processes, and technology, our priority in the coming years will be to maintain robust organic growth and further consolidate our leadership in the truck and machinery rental segment and in the sale of pre-owned trucks in Brazil.

We continue to move forward with solidity, driving the sector and reaffirming our role as protagonists in the modernization of the Brazilian fleet.



TRUCK FLEET
WITH AN AVERAGE
AGE OF ONLY

2.6 years

BUSINESS MODEL GRI 2-6

Our business model is based on the long-term renting of trucks, machinery, and equipment without operators, with the option of including preventive and corrective maintenance services. This ensures maximum fleet availability for our customers.

Rental contracts provide predictable cash flow with attractive and resilient returns. We operate in various sectors of the economy, with an emphasis on agribusiness, energy, transportation, and food, maintaining a diversified portfolio of customers and rented assets.

Our expertise in managing diverse assets, combined with the scale of our business, is reflected in our long-term relationships with the country's leading automakers, through differentiated commercial conditions that strengthen our competitive advantages in the sector, generating value for our customers and their businesses.

OVER THE LAST THREE YEARS,
WE HAVE BEEN RESPONSIBLE
FOR **59% OF THE TRUCKS**
REGISTERED BY RENTAL
COMPANIES IN THE COUNTRY,
WHICH REINFORCES OUR
LEADERSHIP IN THE HEAVY-
DUTY VEHICLE RENTAL MARKET





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Estrategy and
management

BUSINESS MODEL

GRI 2-6

With unique positioning and scale, we concentrate our management and administrative focus on the rental segment and the sale of pre-owned assets.



INPUTS Input

- Scale and capillarity in all regions of the country;
- Innovative and economical solution for customers;
- *Plano Controle* (integrated management platform for asset growth);
- Modern fleet with high liquidity and appreciated market value;
- Strengthening of the purchase, sale, exchange, and rental ecosystem.

- Continuous investment in profitable business expansion and operational efficiency;
- Consistent growth with profitability;
- Systemic renewal of the fleet at the end of each contract;
- Investments in BMB and Truckvan.

- 2,291 employees in Renting;
- Productive inclusion programs: Mechanic of Value, Young Technical Apprentice, You Want It? You Can Do It!;
- Internal safety and training programs;
- Skilled labor;
- More than 5,000 accredited repair shops.

- Maintenance of the *Julio Simões* Institute;
- Food collection and donation campaigns;
- Donation of vehicles on loan;
- Manufacture of mobile units that serve customers operating training centers, blood centers, polyclinics, and social service spaces.

- 8% of the rented fleet is electric;
- Zero Carbon Program;
- Achievement of 14001 Certification;
- Waste Management Plan.

IMPACT Output

- Regional development through job and income creation;
- Training of local labor;
- Increased competitiveness and expansion of customer businesses;
- Synergy and complementarity reflected in more services and lower costs for customers.

- Collection of taxes and social contributions;
- Environmental conservation through the use of electric vehicles;
- Training of skilled labor;
- Greater road safety;
- Efficient fuel consumption.

- Job and income generation;
- Internal culture of solidarity;
- Human development;
- Maintenance of integrity and professional and sector development;
- Training of socially vulnerable young people seeking their first job.

- Encouraging an external culture of solidarity;
- Reducing social inequality;
- Generating employment and income for minority groups;
- Supporting vulnerable communities;
- Sociocultural development;
- Boosting local infrastructure;
- Food collection and donation campaigns.

- Reduction in the use of fossil fuels and pollutant emissions;
- Lower volume of waste sent to landfills;
- Commitments to the conscious use of natural resources.



SUSTAINABILITY STRATEGY GRI 2-22; 2-23; 2-24; 2-25; 2-29



We operate in a broad, diverse, and highly complex market. Operating a transportation and machinery ecosystem in a country of continental dimensions such as Brazil, ensuring efficiency and quality in the provision of our services, also requires a commitment to sustainability.

At VAMOS, we discuss strategies that are practical, efficient, and effective in providing the necessary responses to the challenges our business faces in the socio-environmental context in which we operate.

Our Sustainability Policy guides us toward the efficient use of energy and natural resources, avoiding waste and prioritizing technologies that are less harmful to the environment. We believe in a culture of use, not ownership, offering our customers truck and machinery rental services that encourage the adoption of this model, aligning ourselves with the goal of increasingly integrating sustainability into our business.

Our product portfolio includes low-carbon solutions, such as electric trucks and forklifts, as well as trucks suitable for use with biomethane, options that emit less greenhouse gases (GHG) compared to fossil fuel-powered vehicles.

VAMOS STRATEGY



ENVIRONMENTAL

CLIMATE STRATEGY AND ENVIRONMENTAL MANAGEMENT

- **Emissions management:** promote emissions mitigation projects in our operations and with our customers, including neutralization, and improve our monitoring;
- **Waste management:** ensure efficiency in waste management.



SOCIAL

VALUING OUR PEOPLE AND RESPECTING DIVERSITY

- **Productive inclusion:** develop social inclusion programs through professional training (Young Apprentice Mechanic Program), employee retention and recognition (Mechanic of Value Program), employee training, and promotion of inclusion working groups. As a pillar of volunteerism and engagement, we participate in the Corporate Mentoring Program for Women, with six volunteer mentors and five mentees in 2024. The benefits of a program like this include female empowerment, professional development, strengthening of the network of contacts, and engagement in social responsibility initiatives;
- **Health and safety:** demonstrating, through the *Trabalhe +Seguro* Program, the company's commitment to the physical and mental integrity of our people, reinforcing an organizational culture that values the safety and well-being of everyone.



GOVERNANCE

ETHICS, COMPLIANCE, AND GOOD GOVERNANCE PRACTICES

- Ensure legal and regulatory compliance, with risk management;
- Preparation for S1 and S2 reporting and sector participation in sustainability rankings;
- Economic and financial growth, innovation, and diversification of services.



The transportation scenario in Brazil

The CNT Highway Survey 2024 reinforces a critical scenario for logistics infrastructure in Brazil: 67% of roads were classified as fair, poor, or very poor, requiring an estimated investment of R\$ 99.7 billion for restoration and maintenance.

The impact goes beyond mobility. According to a study by the University of São Paulo (USP), these conditions increase diesel consumption by 5%, which could represent, throughout 2024, a waste of 1.139 billion liters and the additional emission of 3.01 million tons of polluting gases.

With a fleet of over 3.1 million trucks, many of them over 23 years old, especially among independent carriers, the country faces an urgent challenge: to renew road transport, focusing on efficiency, safety, and sustainability.

Given the challenges of road transport in Brazil, our operating model stands out in the sector. We offer a new fleet, specialized maintenance, intralogistics solutions, and intelligent management, promoting efficiency and sustainability for our customers.

In a scenario marked by poor roads, increased diesel consumption and an aging national fleet, we continue to be strategic partners in addressing these bottlenecks with agility and innovation.



67%
OF THE HIGHWAYS EVALUATED
WERE CLASSIFIED AS
REGULAR, POOR OR VERY POOR



33%
OF THE HIGHWAYS WERE
CONSIDERED EXCELLENT OR GOOD





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Strategy and
management

At **VAMOS**, we have incorporated ESG principles into our business strategy, ensuring sustainable growth in line with best market practices.

Our commitment to sustainability is reflected in each item highlighted in our Materiality Matrix, strengthening governance, environmental responsibility, and positive impact on people and society.

We believe that ethics, compliance, and good governance practices are essential pillars for the continuity of our business. In this sense, we operate with robust risk management and a strong commitment to reputation management, ensuring transparency and integrity in all our operations, always in line with the guidelines of the *SIMPAR* holding company.

We value our people and promote a culture of diversity and inclusion. Through structured programs, we open opportunities for new talent and ensure a more plural

and equitable work environment, respecting and encouraging different perspectives and backgrounds.

The safety of our people is an absolute priority. With the **Trabalhe +Seguro Program**, we strengthen awareness, improve processes, and invest in preventive measures to ensure a safe and healthy work environment for everyone.

To address challenges related to environmental impacts, we have established a strategic matrix that guides our ESG approach on the short-, medium-, and long-term basis.

On the environmental front, we are continuously advancing our climate strategy and environmental management, prioritizing emissions reduction and responsible waste management. We closely monitor our GHG emissions, follow recognized methodologies, and constantly seek innovative solutions, such as fleet electrification and encouraging the use of more sustainable fuels.

Our **VAMOS Carbon Zero Program** offers our customers the opportunity to offset emissions generated by rented assets, as does the **Fleet Renewal Program**, which reflects this vision by ensuring that we operate with modern, more efficient and less polluting vehicles, boosting our customers' competitiveness and contributing to a more sustainable logistics sector.

In this way, we are able to optimize our resources and focus on five points of the Materiality Matrix (of the seven existing ones), creating a **Sustainability Agenda** with eight fundamental pillars that will support the execution of our strategies in the face of impacts related to our material processes.



Materiality | Pillars GRI 3-2

**ETHICS, COMPLIANCE,
AND GOOD CORPORATE
GOVERNANCE PRACTICES
(SIMPAR ALIGNMENT)**

- 1. Risk management +
- 2. Reputational management

**CLIMATE STRATEGY
AND ENVIRONMENTAL
MANAGEMENT**

- 3. Emissions
management +
- 4. Waste management

**VALUING OUR PEOPLE
AND RESPECTING
DIVERSITY**

- 5. Entry programs +
- 6. Diversity and Inclusion
Program

**HEALTH AND
SAFETY OF PEOPLE**
7. *Trabalhe +Seguro*
Program

**ECONOMIC AND FINANCIAL
GROWTH, INNOVATION,
AND DIVERSIFICATION
OF SERVICES**
8. Fleet Renewal Program

With this integrated approach, we continue to build a more sustainable future, balancing growth, environmental responsibility, and positive social impact, always guided by the commitments we have made to our stakeholders and to the development of the country.

In recent years, we have made consistent progress in our sustainability practices, reflecting this commitment in assessments and recognition received in various ESG indices and ratings. **GRI 2-23**

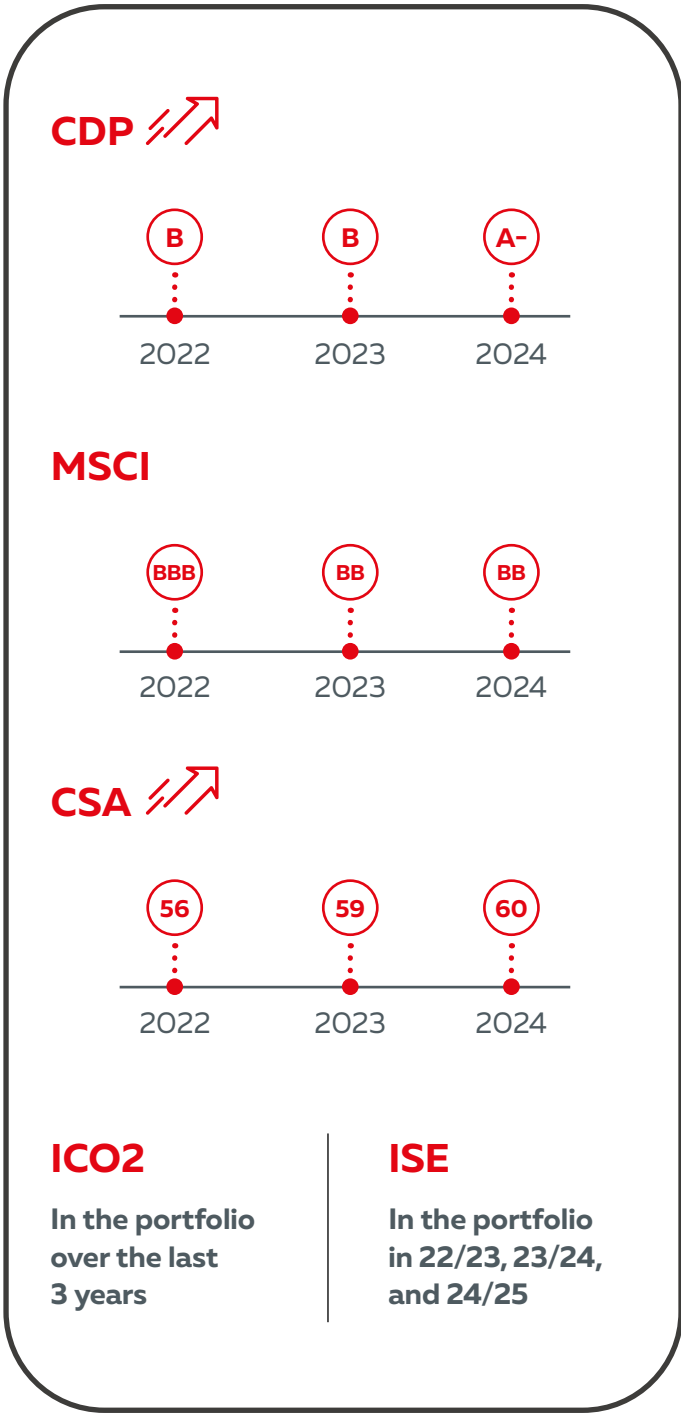
In this regard, we have made significant progress with the **CDP**, moving from a B rating in 2022 and 2023 to an A- rating in 2024, demonstrating our improvement in emissions management and climate transparency.

We have maintained our presence in the **Carbon Efficient Index (ICO2)** portfolio for the last three years, which reinforces our commitment to reducing the carbon footprint of our operations.

In the last three years, we have also been included in the **ISE** (B3 Corporate Sustainability Index), consolidating our alignment with ESG best practices (portfolios 22/23, 23/24, and 24/25).

In the **Morgan Stanley Capital International (MSCI)** rating, we received a BBB rating in 2022 and BB in 2023 and 2024, reflecting our ongoing work to strengthen our performance in sustainability and governance.

These accreditations demonstrate our evolution and ongoing commitment to improving our environmental, social, and governance practices, aligning us with the highest market standards.



For the second consecutive year, we are included in the 2025 Sustainability Yearbook by S&P Global, one of the world's largest rating agencies. We are among the best-performing companies in corporate sustainability in the Transportation and Transportation Infrastructure category, reinforcing our commitment to ESG best practices. The yearbook is based on the CSA, which evaluated 9,400 companies globally, but only 759 were included due to their high performance. To be part of this select group, companies must be among the top 15% in their sectors, and our presence for the second consecutive year reflects the consistency of our evolution and the strength of our sustainable strategy.

We have also made voluntary commitments that drive us to adopt and implement ESG best practices, ensuring greater adherence to institutional policies and compliance with applicable laws and regulations. **GRI 2-24**

In this way, we continuously seek alignment with key local and global trends in sustainability, governance, and social responsibility.

For this reason, we are signatories to the **UN Global Compact**, the world's largest corporate sustainability initiative, which establishes guidelines for promoting sustainable growth.

This adherence reinforces our commitment to incorporating the ten universal principles of the Compact, covering the areas of human rights, labor, the environment, and anti-corruption.

In addition, we direct our efforts toward the development of strategic actions that contribute to addressing current social, environmental, and economic challenges, strengthening our sustainable and responsible performance in the market.



To ensure compliance with laws and regulations, we follow policies and guidelines that guide our business conduct in a responsible manner. These documents are prepared by the company's specialized areas and approved by the Executive Board, Committee or Board of Directors, ensuring alignment with best market practices. **GRI 2-24**

Our main guiding document is the **Code of Conduct**, which is based on the laws applicable to our industry and the relationships established by *SIMPAR* and *VAMOS*.

In addition, the Code provides guidelines for compliance with internal rules, such as policies, procedures, and process flows, the non-compliance with which may also be subject to investigation and disciplinary measures. We also make clear, in the first pages of this document, what our non-negotiable principles are: safety, ethics and compliance, and respect for people.

Our Code of Conduct establishes essential guidelines to ensure compliance with legislation and internal rules, promote human rights, regulate labor relations, guide employee conduct, and reinforce the fight against any illegal acts, such as corruption. **GRI 2-27**

We also highlight the importance of risk prevention and awareness of practices that could compromise the company's integrity.

VAMOS maintains a set of structured corporate policies that guide its practices in governance, sustainability, ethics, compliance, and stakeholder engagement. A large portion of these commitments is publicly available, in line with the principle of transparency and the requirements of the Integrated Reporting Framework and GRI.

All these policies are approved by the Board of Directors and are periodically reviewed to ensure compliance with current legislation and alignment with best practices in governance and sustainability.


**LEARN
MORE**

in the Corporate Governance and
Environmental Management chapters.


Non-negotiable conduct **GRI 3.3 406**

1 DO NOT DISCRIMINATE

Practice any type of discrimination, such as race, color, age, religion, social class, position, sexual orientation, political and/or union affiliation, or people with disabilities (PWDs).
Treat someone with disrespect and/or harm them because of differences in beliefs, ideas, and thoughts.

2 DO NOT MORALLY AND/OR SEXUALLY HARASS

Harass anyone in any way or treat anyone disrespectfully, including employees, customers, suppliers, and business partners, using threats, verbal and physical violence, isolation, or persecution.

Embarrassing employees in the workplace or because of it, demanding sexual and romantic favors from them.

3 DO NOT DISRESPECT THE COMPANY'S RULES OF CONDUCT

Failing to comply with the conduct guidelines required by the company, especially those set forth in our Code of Conduct and Anti-Corruption and Sustainability Policies.

In any way, causing financial and reputational damage to the company, our customers, suppliers, and service providers, including by obtaining undue advantage, intentional lack of transparency in the provision of information, manipulation of results and accountability, or benefiting from conflicts of interest.

4 DO NOT COMMIT ACTS OF PUBLIC AND/OR PRIVATE CORRUPTION

Offering, promising, or accepting undue advantage (prizes, money, goods, gifts) for personal gain or for the gain of a third party, to obtain or retain business, whether in the public sphere (public officials, politicians, civil servants) or in the private sphere. Paying kickbacks or bribes, directly or indirectly.

Violating the Company's Anti-Corruption Policies.

5 DO NOT MAINTAIN CONFLICTING RELATIONSHIPS

Using family, romantic, or other close relationships with employees, third parties, and/or public officials to obtain undue advantages, thereby harming the company.

Failing to inform the Internal Controls, Risk, and Compliance area and/or failing to update it on the existence of conflicts of interest.

6 DO NOT VIOLATE HUMAN RIGHTS

It is prohibited to use child labor, slave labor, and/or any conduct that may harm the dignity of any individual.

SUSTAINABILITY GOVERNANCE GRI 2-10; 2-12; 2-13; 2-14; 2-17; 2-23; 2-24; 2-25



Our sustainability governance is structured to ensure the effective and comprehensive execution of the ESG agenda in all areas of the company. To this end, we have established robust governance processes that cover various levels and areas of the company. We also have a specific Sustainability area responsible for disseminating the strategy and ensuring its implementation.

To guide VAMOS's governance processes, documents and guidelines are adopted to direct the company's activities and promote strategies for the development of ESG impacts. The main policies that structure this commitment are the Sustainability Policy, the Human Rights Policy, and the Climate Change Policy.

These policies are approved by the Board of Directors, publicly available on the company's Investor Relations website, and periodically reviewed to ensure compliance with current legislation and alignment with best practices in governance and sustainability.

LEARN MORE

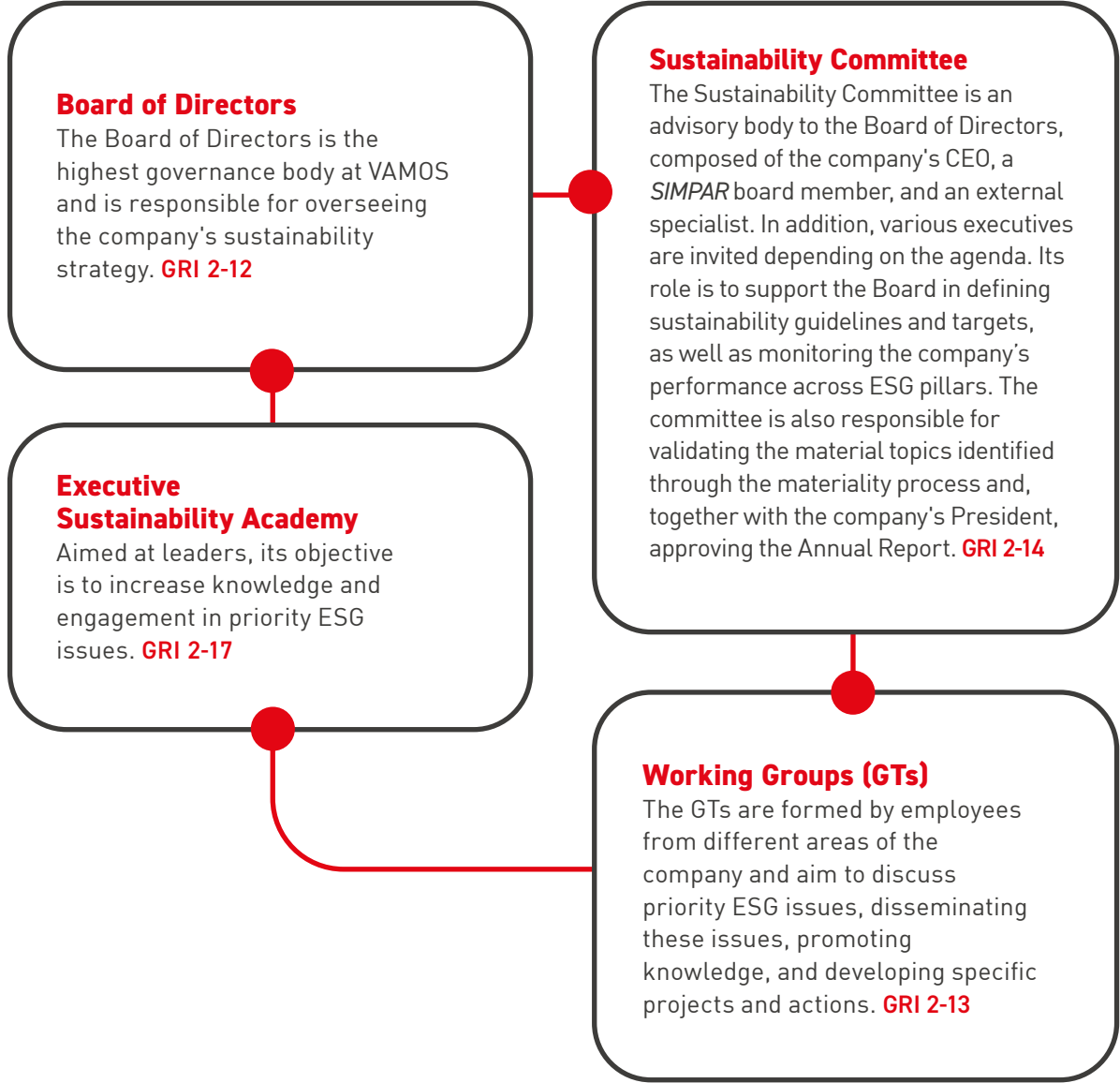
about our policies.

These process reinforces VAMOS's commitment to transparency, organizational responsibility, and the proper management of its impacts. GRI 2-25

As part of our sustainability governance, we have the Executive Sustainability Academy, a space dedicated to monitoring and applying trends and benchmarks that add value to our business. Created in 2019, this initiative aims to provide senior leadership with strategic knowledge on topics essential to business sustainability.

In 2024, we held a meeting with Vânia Borgerth, a senior executive with over 25 years of experience in the financial market, having held strategic positions at several institutions.

During the meeting, we discussed the importance and adequacy of companies' compliance with the new IFRS S1 and S2 standards, reinforcing our commitment to transparency and excellence in sustainable management. The event was attended by our CEO, our Chief Financial Officer (CFO), advisors, members of the Sustainability Committee, and those responsible for the areas of Sustainability and Controllershship, consolidating a strategic dialogue for the evolution of our governance and ESG practices. GRI 2-23; 2-24





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Strategy and management

The Sustainability Committee is responsible for approving and monitoring the implementation of these policies. Every two months, the Committee manages the company's sustainability metrics and actions, which are presented by the CEO, the Sustainability department, or a guest department. In addition, VAMOS is also aligned with the strategies and positions of the *SIMPAR* holding company. **GRI 2-23; 2-24**

Our Committee is composed of our Chief Executive Officer, Gustavo Henrique Braga Couto, an independent member, Tarcila Reis Corrêa Ursini, and the Committee Coordinator and Vice-Chairman of the Board of Directors of *SIMPAR*, Fernando Antônio Simões Filho.

The formation of GTs has been an essential tool for expanding internal debate, strengthening a culture of active listening among employees, and promoting more inclusive solutions in our strategies. In 2024, we held meetings with volunteer employees from various areas of the company to discuss topics related to productive inclusion, with an emphasis on gender issues and the participation of people with disabilities (PWDs).

One of the most significant initiatives for our Sustainability Agenda in 2024 was the implementation of the Productive Inclusion Program. With more than 45 meetings throughout the year, we structured this Program with the purpose of strengthening diversity, expanding opportunities, and driving inclusive development within VAMOS.

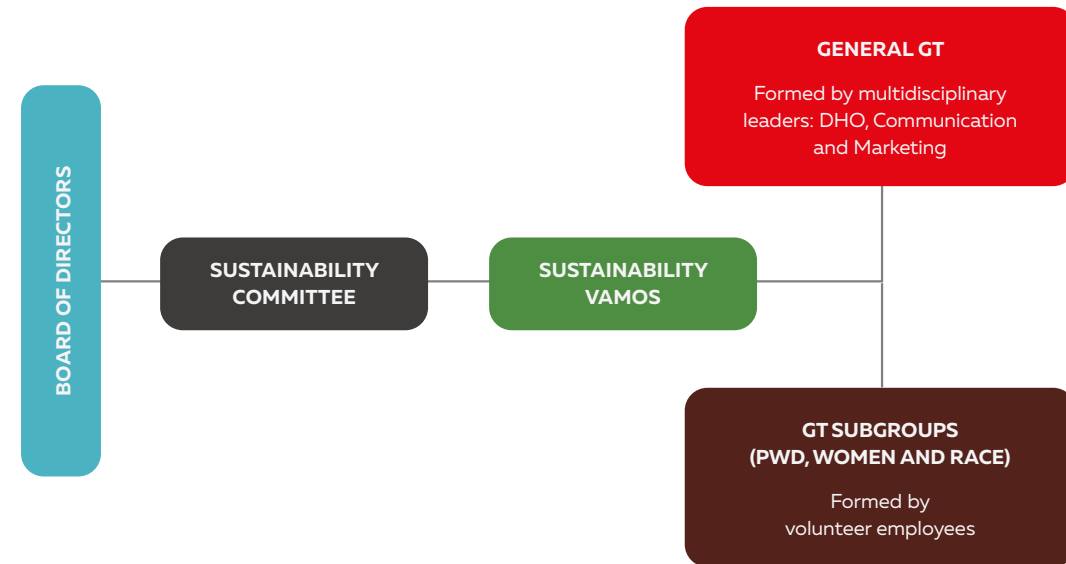
Since February 2024, we have held biweekly meetings with leadership to ensure that inclusion is fully integrated into the company's strategy. Among the main objectives of the Program, we highlight the expansion of entry programs and the hiring of people with disabilities, closely monitoring indicators of compliance with legislation and the turnover rate of these groups. With this approach, we reinforce our commitment to a diverse, accessible, and inclusive work environment.

In the same vein, the Program reinforces our commitments to:

- **Promoting respect for diversity:** strengthening communication about the Code of Conduct and Human Rights Policy, monitored through indicators such as complaints handled by the Whistleblower Channel (monitored by the Sustainability Committee), leadership training hours, and number of internal communications sent;

- **Development of diverse groups:** actions aimed at training and professional growth, monitored through training hours, turnover rates of diverse groups and the progress of the Mentoring Program for Women. **GRI 2-23; 2-24**

The Program's governance follows a defined organizational chart, ensuring the active participation of leadership and the engagement of employees in building an increasingly diverse and inclusive culture.



CORPORATE GOVERNANCE

06



CORPORATE GOVERNANCE

GRI 2-15; 2-18; 2-23; 2-24; 2-25; 2-26; 3-3 IMPACT ON COMMUNITIES AND THE VALUE CHAIN; 3-3 ETHICS, COMPLIANCE, AND GOOD CORPORATE GOVERNANCE PRACTICES

At VAMOS, corporate governance is the foundation of our management, ensuring transparency, integrity, and accountability in all our operations.

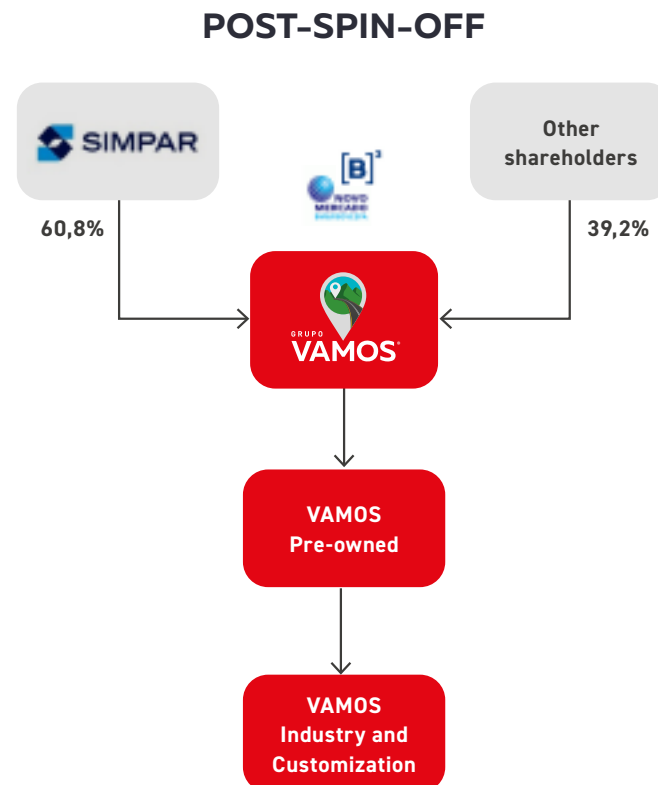
As a company listed on B3, in the *Novo Mercado* segment, it has been part of *Ibovespa* since 2023, the main performance indicator for shares traded on B3. VAMOS is also part of other indices such as ISE, ICO2, the Differentiated Corporate Governance Index (IGC), *Novo Mercado* Corporate Governance (GC-NM) and Differentiated Tag Along (TAG), reaffirming our commitment to best market practices and the generation of sustainable value for our stakeholders.

Our governance structure follows the highest standards required by B3's *Novo Mercado*, consisting of a Board of Directors, with 40% independent members, and other highly qualified directors, supported by strategic advisory committees and an experienced Executive Board. We adopt strict compliance, ethics, and risk management policies, ensuring decisions are aligned with the interests of our shareholders and the continuity of the business.

We believe that solid governance drives our sustainable growth, strengthens market confidence and contributes to building an increasingly efficient, transparent and responsible corporate environment. We remain committed to continuous improvement, ensuring a governance model that supports our long-term strategy and reinforces our leadership position in the sector.

Shareholder structure

On November 30, 2024, we completed the spin-off of the dealership segment, in a process involving Automob and the controlling holding company *SIMPAR*. The transaction resulted in a new corporate structure for VAMOS, which is already reflected in its current shareholding structure



To ensure the effectiveness of our policies, we maintain a structured **Compliance Program**, ensuring adherence to the rules and ethical principles that govern our operations. In addition, we have adopted measures that reinforce transparency and corporate governance:

- **Related Party Transactions Policy:** ensuring integrity and equality in relations between related parties in order to prevent conflicts of interest and fraud; **GRI 2-15**
- **Segregation of leadership roles:** the positions of Chairman of the Board of Directors and Chief Executive Officer cannot be held by the same person;
- **Inclusion of independent members on the Board of Directors:** with the aim of promoting diversity of perspectives and balanced decision-making;
- **Agile and multi-channel communication with investors and capital providers:** with a focus on transparency and market relations;
- **Outsourced Whistleblowing Channel:** ensure confidentiality, anonymity for whistleblowers, and an impartial investigation process; **GRI 2-26**
- **Sustainability Policy:** which guides our responsible actions and our commitment to sustainable development;
- **Human Rights Policy:** which reinforces respect and appreciation for people in all our relationships;
- **Stakeholder Engagement Policy:** which promotes open and constructive dialogue with our stakeholders;
- **Risk Management Policy:** through which we ensure a preventive and strategic approach to impact mitigation. **GRI 2-23; 2-24; 2-25**

Investor Relations

GRI 2-15; 2-23; 2-24; 2-25; 2-26

VAMOS' governance model is guided by internal guidelines, the requirements of B3's *Novo Mercado* and national and international best practices. We seek to ensure the active participation of minority shareholders in our decision-making processes and, from the highest level of governance, we incorporate sustainability criteria into the conduct of our business.

Since going public, we have seen a significant increase in the participation of individuals in our free float, reaching 15% in 2024. We have approximately 43,000 individual investors.

Since last year, we have been working to adjust our practices to new resolutions, such as CVM Resolution No. 193, which determines the adoption of the International Sustainability Standards Board (ISSB) standards as the standard for Brazilian companies in ESG disclosures. **GRI 2-23; 2-24; 2-25**

We believe that this standardization will further facilitate our dialogue with investors and financial institutions. In 2024, we created a working group dedicated to this agenda, led by the Finance Department, which has been driving the implementation of this agenda and ensuring our alignment with the new capital market requirements.

At VAMOS, we are committed to maintaining transparency and accessibility in the disclosure of our financial information. Since our IPO, we have been listed on B3's *Novo Mercado*, the highest level of corporate governance, with special attention to the protection of minority shareholders. We are also part of important capital market indices, such as *Ibovespa*, reinforcing our relevance and solidity.

We disclose material facts, acquisitions, asset sales, and strategic changes in a timely manner, in addition to offering presentation materials used in roadshows, conferences, and other investor relations events. We keep our Investor Relations website up to date with spreadsheets, fundamentals, financial indicators, capital structure, documents filed with the CVM, and the corporate events calendar.

Our service channels – such as telephone, WhatsApp, and bilingual emails – ensure a close relationship with registered investors. All information is disclosed in accordance with our Material Fact Disclosure Policy, reaffirming our commitment to clear, ethical, and responsible communication.



TAX APPROACH GRI 201-4; 203-2; 3-3 207; 207-1; 207-2; 207-3

At VAMOS, we address tax and fiscal matters in full compliance with current Brazilian legislation, integrating these guidelines into our daily operations. We are supported by the Tax Committee of our parent company, SIMPAR, which is composed of independent tax experts who assist in the analysis and management of tax-related issues. **GRI 3-3; 207**

Although the Committee is not a statutory body, it holds monthly meetings to discuss legislative changes, clarify tax procedures, assess risks, identify tax opportunities, and standardize processes. **GRI 207-1**

Our tax strategy is approved by the Controllershship and Finance Officers, ensuring that all decisions are aligned with best practices and the principles of transparency and corporate responsibility. We have implemented strict internal controls, including the approval of tax documents, accounting and tax reconciliations, and a document management system to ensure the integrity of information. **GRI 3-3; 207**

Tax risks—such as changes in legislation and operational impacts related to taxes—are identified by the Controllershship department and discussed in the Tax Committee, promoting a preventive and strategic approach. **GRI 203-2; 207-2**

In addition, the SIMPAR Group maintains a centralized Tax Planning and Management department, responsible for aligning tax practices across all Group companies. We fulfill all major tax obligations and do not benefit from tax incentives. **GRI 3-3; 207-1**

Our tax team conducts regular checks on the Federal Revenue Service systems and the Electronic Tax Domicile (DTe), reviewing potential issues and taking appropriate action. **GRI 207-2**

We also actively monitor legislative changes and participate in tax forums and committees, including external working groups such as that of the Brazilian Association of Public Companies (ABRASCA), ensuring compliance with current legislation and strengthening transparency in the relationship between taxpayers and tax authorities. **GRI 207-3**



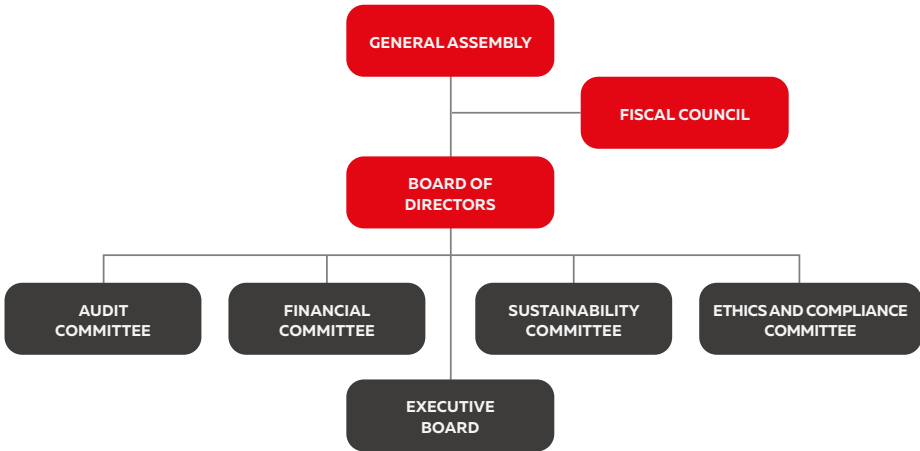
GOVERNANCE STRUCTURE GRI 2-9; 2-10; 2-11; 2-17; 202-2; 405-1

VAMOS' corporate governance is the foundation upon which we have built our history of sustainable and responsible growth. As a publicly traded company, we adhere to the highest standards of governance, ensuring transparency, fairness and accountability in all of our strategic decisions.

We are committed to ensuring that every action we take is aligned with the interests of our stakeholders, promoting an ethical, safe, and integrity-driven business environment. We adopt practices that strengthen the reliability of our operations, increase the predictability of our results, and consolidate the company's longevity.

Through a robust governance structure, which involves boards, committees, and well-defined policies, we reinforce our responsibility in risk management, regulatory compliance, and the generation of sustainable value for shareholders, customers, employees, and society as a whole.

Corporate governance structure GRI 2-9; 405-1



Our Board of Directors is composed of five members, 40% of whom are independent and 20% are women. Elected by the General Shareholders' Meeting for unified two-year terms, with the possibility of reelection, these professionals ensure transparent strategic management aligned with best governance practices. GRI 2-9; 2-10; 405-1

Board of Directors Data

Name	Position	Year of election	Term of office
Fernando Antonio Simões Filho	Chairman of the Board of Directors	2023	Until AGM in 2025
Denys Marc Ferrez	Board of Directors (active)	2023	Until AGM in 2025
Antônio da Silva Barreto Júnior	Board of Directors (active)	2023	Until AGM in 2025
Paulo Sérgio Kakinoff	Independent Board of Directors (active)	2023	Until AGM in 2025
Maria Fernanda dos Santos Teixeira	Independent Board of Directors (active)	2023	Until AGM in 2025

In addition, they come from the locations where the Company's business units are located. GRI 202-2

The selection of board members follows criteria defined in our Bylaws and considers the opinion of stakeholders, including shareholders. We value independence, diversity, and relevant business experience, which are fundamental principles for strengthening our corporate governance. GRI 2-10; 405-1

The Chairman of the Board does not hold an executive position in the VAMOS business ecosystem, ensuring a balanced governance model focused on strategic supervision. GRI 2-11

All board members have in-depth knowledge of our operations, as well as extensive experience in financial management, business administration and, in some cases, expertise in sustainable development. GRI 2-17

Our **Policy for Appointing Members of the Board of Directors, Committees, and Statutory Executive Officers** establishes that the composition of these bodies must consider diversity in knowledge, experience, behavior, cultural aspects, age, and gender, ensuring that we can benefit from a plurality of views and a more qualified and secure decision-making process. GRI 2-10; 2-17

In addition, we have members with knowledge and skills focused on sustainable development, which strengthens our governance on the topic. GRI 2-17

It is important to highlight that, throughout the year, both our board members and VAMOS executives participate in internal meetings and external forums where ESG topics are discussed and disseminated as part of our engagement and approach to material issues.





Powers of the Board of Directors GRI 2-14; 2-17



Classification	Fernando Antonio Simões	Denys Marc Ferrez	Antônio da Silva Barreto Júnior	Paulo Sergio Kakinoff (Independent)	Maria Fernanda Teixeira (Independent)
Strategy	✓		✓	✓	✓
Innovation, entrepreneurship, and new business models	✓			✓	✓
Capital markets		✓	✓	✓	
M&A	✓		✓	✓	✓
Capital allocation	✓	✓		✓	
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	✓		✓	✓	✓
Investor relations	✓	✓		✓	
Group history and involvement in the sector	✓	✓	✓	✓	✓
ESG (environmental/social/governance)					✓
Technology/cybersecurity/digital transformation					✓

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Corporate Governance

Strategic decisions related to sustainability risks and opportunities are supported by the Sustainability Committee, ensuring the adoption of best practices in this area.

We have adopted a **Policy on Related Party Transactions and Conflicts of Interest**, ensuring that all decisions are made ethically, transparently and in line with corporate interests. The Policy defines that potential conflicts arise when personal interests diverge from those of the company and establishes controls to prevent undue benefits to shareholders, managers or related parties. **GRI 2-15**

To ensure continuous improvement in our effectiveness, we conduct, at least once during the term of office, a formal assessment of the performance of the Board of Directors as a collegiate body, as well as the performance of the committees and the Executive Board.

This process allows our board members to analyze their contributions and establish action plans for the continuous improvement of governance. The Board Chairman is responsible for conducting the assessment, with the possibility of seeking specialized external advice.

In the last evaluation, we adopted the following methodology: (a) application of instruments such as questionnaires, individual interviews, and listening sessions to collect data; (b) benchmarking with publicly traded companies listed on B3, predominantly family-controlled; and (c) tabulation of data for the preparation of the report and presentation to the Board of Directors.

We evaluate the effectiveness of the Board of Directors, committees, and Executive Board at least every two years, focusing on continuous improvement and strengthening the contributions of board members. In April 2024, the results of the Board of Directors' effectiveness assessment were presented to the board itself, which has since been enhancing the dynamics

of its meetings and incorporating good corporate governance practices into its daily routine.

We have structured this process considering the specific responsibilities of the Board, its members, its Chairman and each of the committees, ensuring a high level of expertise in the analysis. To conduct the assessment of the effectiveness of the Board of Directors, we hire an external consultant, while we conduct the assessment of the advisory committees internally. **GRI 2-18**

Advisory committees **GRI 2-9**

Our corporate governance has a robust structure to support the Board of Directors, consisting of four committees, including the Audit Committee, which is statutory in nature.

These committees play an essential role in monitoring management, controlling the Group's guidelines and defining business strategies, ensuring that our decisions are always well-founded and in line with best market practices.

As with the Board of Directors, participation in committees requires broad and specialized knowledge, in accordance with the activities performed in each instance. In the case of the **Statutory Audit Committee**, for example, a high level of technical expertise is required, as this body is responsible for overseeing the quality and integrity of financial reports, compliance with legal, statutory, and regulatory standards, the adequacy of risk management processes, and the activities of independent auditors. Its work is crucial to ensuring the transparency and integrity of our operations. **GRI 2-17**

The **Sustainability Committee** brings together members with solid experience and knowledge in sustainable development, contributing directly to the advancement of our ESG agenda. Under the coordination of **Fernando Antônio Simões Filho**, who has extensive experience in committees at other organizations and in social entrepreneurship, this Committee strengthens VAMOS' commitment to responsible practices that are aligned with market expectations. **GRI 2-17**

In addition, his participation on the *SIMPAR* Board of Directors brings a strategic vision that is integrated with the Group's interests. The Committee also includes Tarcila Ursini, an independent member and renowned professional who serves on several boards of directors in different sectors and industries. Recognized as one of the pioneers in integrating sustainability into corporate strategy in Brazil, her market vision adds even more value to the Committee, ensuring that our practices are always aligned with the best references in the sector.

With this support structure for the Board, we reinforce our governance, improve decision-making and ensure that all our actions are focused on transparency, efficiency and business sustainability.



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Corporate Governance

FINANCE

Composition

Denys Marc Ferrez, Antonio da Silva Barreto Junior and Gustavo Henrique Paganoto Moscatelli.

Responsibilities

Supervises the management of our economic impacts and acts as an advisory body to the Board of Directors, assisting in the analysis and deliberations on finance-related matters.

Frequency

Throughout the year, it held six meetings, ensuring strategic support and alignment with the company's guidelines.

AUDIT (STATUTORY)

Composition

Maria Fernanda dos Santos Teixeira, Cely de Campos Mantovani and José Mauro Depes Lorga.

Responsibilities

This committee is composed of three members, including a coordinator, who is an independent member of the Board of Directors. Its activities are focused on supervising the quality and integrity of financial reports, ensuring compliance with legal, statutory and regulatory standards. In addition, this Committee evaluates the effectiveness of risk management processes, Compliance and Personal Data Privacy Programs, as well as the activities performed by Internal Audit and independent auditors, ensuring transparency and robust governance.

Frequency

Throughout the year, it held six meetings, ensuring strategic support and alignment with the company's guidelines.

SUSTAINABILITY

Composition

Chief Executive Officer, Gustavo Henrique Braga Couto; an independent member, Tarcila Reis Corrêa Ursini; and Vice-Chairman of the Board of Directors of *SIMPAR*, Fernando Antonio Simões Filho.

Responsibilities

The Committee is responsible for ensuring compliance with legal requirements and providing advice on social, environmental and governance issues, strengthening our commitment to sustainable development. An important activity of the Committee is the approval of the Integrated Annual Report, ensuring that transparency and accountability practices are aligned with our governance principles.

Frequency

Held six sessions throughout the year.

ETHICS AND COMPLIANCE

Composition

Marco Antonio Nahum, Fabio Velloso, and Vinicius José Zivieri Ralio.

Responsibilities

The Committee is responsible for recommending compliance guidelines and disseminating the Code of Conduct and internal rules. In addition, it reviews and applies disciplinary measures, ensuring compliance with established regulations. It also recommends and monitors preventive actions in cases of possible violations of the law, including the Anti-Corruption Law and other provisions that prohibit bribery, fraud, and the offering or receiving of undue advantages.

Frequency

Held 12 sessions throughout the year.

The complete resumes of our advisors and committee members are available on our website, in the **Corporate Governance section**.

Executive Board GRI 2-9; 2-10

In terms of executive management, our business is led by an experienced and highly qualified team that acts strategically and in an integrated manner within the company's main governance bodies, ensuring transparent management in line with best market practices. GRI 2-9

VAMOS' Executive Board is composed of the Chief Executive Officer, Chief Financial Officer and Investor Relations Officer, and two other Officers, all elected by the Board of Directors. The group meets weekly to manage and operate the business, always in line with the guidelines established by the company's Board of Directors. GRI 2-10

Among their main responsibilities are the execution of strategic planning, management of financial results and monitoring of operating indicators, ensuring the company's efficiency and sustainable growth.

Name	Position	Year of election	Term of office
Gustavo Henrique Braga Couto	Chief Executive Officer	January 16, 2025	January 16, 2027
José Cezário Menezes de Barros Sobrinho	Chief Financial and Investor Relations Officer	January 16, 2025	January 16, 2027
José Geraldo Santana Franco Junior	Chief Commercial Officer	January 16, 2025	January 16, 2027
Rafael Gomes Vieira	Director	January 16, 2025	January 16, 2027

VAMOS' management commitments are widely communicated to our employees through internal policies, communications, events, and meetings, promoting an environment of transparency and strategic alignment.

Remuneration Policy GRI 2-19; 2-20; 2-21

VAMOS has a formal Compensation Policy for executives and board members, approved by the Board of Directors on January 24, 2020. This policy applies to the company and its subsidiaries, and establishes a clear and transparent compensation structure aligned with the business strategy, ESG principles, and stakeholder interests.

Compensation Structure

The Policy includes two main components:

- Fixed compensation: monthly salary or pro-labore, defined based on individual negotiations and market benchmarks;
- variable compensation (bonus/profit-sharing): tied to the company's financial and operational performance, based on pre-established annual targets. Indicators such as gross revenue, EBITDA, net income, and ROIC are applied to executive officers, while the CEO has specific KPIs.

The Profit-Sharing and Results Program (PLR) is designed to reward the achievement and surpassing of these targets. A minimum of 90% of the weighted targets must be met for the bonus to be granted. If two or more targets fall below 85%, the variable compensation is forfeited.

Sustainability alignment

As of 2024, ESG targets have been incorporated into the variable compensation framework for leadership. The CEO and the People Management Executive Board focused on strengthening the Strategic Sustainability Matrix, while the Health, Safety and Environmental (HSE) area took on specific targets, such as:

- Expanding waste management in dedicated operations;
- implementing the Safer Work Project aimed at reducing accidents and maintaining zero fatalities.

The Sustainability Management team also had goals related to climate change, ESG index performance, and the preparation of the Integrated Report.



MANAGEMENT
FOCUSED ON
STRATEGY,
FINANCIAL
PERFORMANCE,
AND OPERATIONAL
EXCELLENCE
OPERACIONAL



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Corporate Governance

AT VAMOS, OUR ESG GOALS ARE LINKED TO VARIABLE COMPENSATION



**LEARN
MORE**

For more details, access the full
Compensation Policy document.

Review and governance

The Board of Directors reviews the Compensation Policy annually to ensure alignment with market practices, the company's growth strategy, and sustainable value creation.

Additional provisions

- Board members do not receive bonuses or participate in stock option plans;
- Executive Officers are eligible for the Variable Compensation Program, under defined criteria and limits;
- in cases of termination, any amounts due are governed by legal regulations. Bonuses requiring continued employment may be deducted on a pro-rata basis;
- VAMOS does not offer retirement benefits as a standard practice.

Our board members are not eligible for merit bonuses or participation in the stock option plan. We would like to highlight that the Board of Directors and Committees are not eligible for the Variable Compensation Program, while the Executive Board is entitled to this type of compensation.

Our Compensation Policy establishes that the Profit Sharing Plan (*Programa de Participação nos Lucros e Resultados PLR*) aims to recognize and reward the achievement and exceeding of previously defined goals for the company.

This Program is directed at each member of the Executive Board and is aligned with VAMOS' performance, sustainability, and business growth strategy for each fiscal year. Variable compensation for executives takes

into account Key Performance Indicators (KPIs) for the CEO, while for other statutory officers, gross revenue, EBITDA, net income, and return on invested capital (ROIC) are considered.

For the bonus to be granted, the weighted achievement of the targets must be at least 90%. If more than one target falls below 85%, the annual variable compensation is zeroed.

In 2024, both our CEO and the People Management team had ESG targets aimed at strengthening sustainability in our company. Among the main objectives, we highlight the implementation of the Strategic Sustainability Matrix, an initiative to identify and prioritize the most relevant topics in our Sustainability Program.

Our Health, Safety and Environment (HSE) area also took on strategic goals, including:

- Expansion of waste management to dedicated operations, ensuring the maintenance of ISO 9001 and ISO 14001 certifications;
- Implementation of the Safer Work Project, with the goal of reducing accident rates and maintaining zero fatal accidents.

Our Sustainability Management focused on goals related to climate change, waste management, sustainability indices, and preparation of the Integrated Report, reinforcing our commitment to responsible practices aligned with the best global ESG trends.

The complete document with VAMOS' Compensation Policy can be found at ri.grupovamos.com.br/en/.





RISK MANAGEMENT GRI 2-23; 2-25; 207-2

Our governance model includes the analysis of a wide range of risks, including climate, strategic, operational, market, liquidity, credit, image, and compliance risks.

Based on these analyses, we establish strategic goals and commitments, transforming challenges into opportunities to drive innovation and sustainability.

Our Risk Management Policy sets clear guidelines for identifying, assessing, treating, monitoring, and communicating risks that may impact our business strategy.

We understand that risk management is not just a mitigation process, but an essential tool for identifying opportunities, strengthening the company's resilience, and expanding the creation of sustainable value.

Risk management governance clearly defines responsibilities within our organizational structure, namely:

- **Internal Controls, Risk and Compliance Area:** leads the monitoring of compliance risks, preventing and mitigating risks and ensuring the dissemination of internal standards;
- **Board of Directors:** periodically evaluates the company's exposure to risks, ensuring the effectiveness of management systems, internal controls and integrity;
- **Audit Committee:** supervises the quality and adherence to legal and regulatory standards, ensuring the effectiveness of risk management and audit processes. In addition to addressing issues related to digital safety and regulatory compliance for data protection;
- **Administrators:** act directly in identifying, evaluating, treating, and monitoring risks, ensuring that the corporate strategy is aligned with best governance practices.

The impact and probability matrix of our companies is reviewed annually by the Chief Financial Officer and the Chief Executive Officer, according to the specificities of the business. This review must be evaluated by the Audit Committee.

This matrix must be considered within the scope of Internal Audit and Internal Controls, ensuring an integrated view of risks. After the review, the Internal Controls, Risks and Compliance area will reclassify the criticality of the identified risks according to the new matrix. Risks classified as "high" will be reported to the Audit Committee, which will in turn forward them to the Board of Directors.

We continuously invest in financial and structural resources to strengthen our internal control system and ensure excellence in risk management.

In 2024, we published a training guide, which was approved by the Board of Directors (CA), and provides guidance for new training in risk management, which in three modules, presents the lines of defense adopted, the role of the Control, Risk and Compliance (CRC) area and Internal Audit in the process, and the responsibility of managers in acculturating the topic throughout the company.



OUR RISK MATRIX
SEEKS
OPPORTUNITIES
TO GENERATE
VALUE FOR OUR
BUSINESSES

Strategic

Associated with our strategic decisions to achieve business objectives and/or resulting from a lack of capacity or ability to protect ourselves and adapt to changes in the environment.

Examples:

- Inability to obtain sufficient financing to fund planned investments and finance the expansion strategy;
- Competition in hiring qualified professionals;
- High dependence of the business on members of senior management.

Operational

Arising from inadequacy, failure, deficiency, or fraud in internal processes, people, or the technology environment, which may hinder or prevent the achievement of our objectives.

Examples:

- Cyber security incidents;
- System failures;
- Internal and external fraud in vehicle purchase, sale and maintenance processes;
- Material and adverse impacts caused by unfavorable decisions in legal or administrative proceedings;
- High degree of dependence by subsidiaries on automated and computerized systems.

Market

Defined as the possibility of losses resulting from changes in the market value of our positions, including the risks of operations subject to exchange rate fluctuations, interest rates, stock prices, and commodity prices.

Examples:

- Exchange rate instability, which may adversely affect our operations, even if we adopt hedging instruments;
- Interest rate increases, which may impact not only the cost of borrowing and financing, but also the cost of debt.

Liquidity

This refers to the fulfillment of obligations assumed within the agreed deadlines, including those arising from collateral commitments, without affecting daily operations and incurring significant losses.

Examples:

- Reduction in the resale value of vehicles, machinery, and heavy equipment used in the secondary market, which can significantly reduce our liquidity.

Image

These arise from internal practices, other risks, and external factors that may create a negative perception of us on the part of customers, shareholders, investors, business partners, or that may damage our reputation, credibility, and corporate brand.

Examples:

- Negative impact on image or reputation arising from legal or administrative proceedings, inspection by different federal, state, and municipal authorities, including tax, labor, and environmental authorities;
- Uncertainties regarding the balances presented in the financial statements.

Credit

Related to the occurrence of losses associated with financing granted to customers in the operation of the business, in addition to counterparty risks assumed in treasury operations.

Examples:

- Unavailability of consumer credit;
- Inflation scenarios;
- Increase in the tax burden on consumers;
- Restrictions on credit granting, which may also affect the secondary market for used vehicles, machinery and heavy equipment.

Compliance

These arise from non-compliance with laws and regulations applicable to the business, which may result in financial losses due to the payment of fines and indemnities, in addition to damaging the corporate image and credibility. **GRI 2-27**

Examples:

- Possibility of a lack of regulations, authorizations, and licenses related to occupational health and safety and environmental protection, and failure to obtain or renew licenses and permits for operations at its establishments.

Our climate risk management model is structured to identify, evaluate, address and monitor threats, ensuring that operations, assets and markets are aligned with new regulations, technological transitions and environmental requirements. **GRI 201-2**

Within the VAMOS business ecosystem, we monitor these risks, which are spread across several fronts, including re-regulation, technology, reputation, chronic and acute physical risks, legal aspects, transition, and the market.

With this structured management, we reinforce our commitment to climate resilience and sustainability, ensuring that our operation is prepared for the challenges and opportunities of a changing world.



LEARN MORE about Environmental management.

ETHICS & COMPLIANCE GRI 2-16; 2-24; 3.3 205; 205; 205-2; 205-3; 3.3 206

We believe that ethics, transparency, and compliance are essential pillars for responsible and sustainable management. To ensure that these principles are consistently applied in our operations and throughout our value chain, we have a structured set of policies and guidelines that strengthen our governance and promote business practices with integrity.

The **Third Party Code of Conduct**, approved by VAMOS' Board of Directors, together with our Code of Conduct, establishes guidelines for day-to-day activities and reinforces the values that guide our actions. Both Codes must be followed by employees, third parties, consultants and customers, ensuring ethical, responsible and honest practices.

Our **Compliance Program** is structured to ensure the dissemination of ethical conduct, transparency in our operations, and effective communication with our internal and external audiences.

Below, we detail the main initiatives:

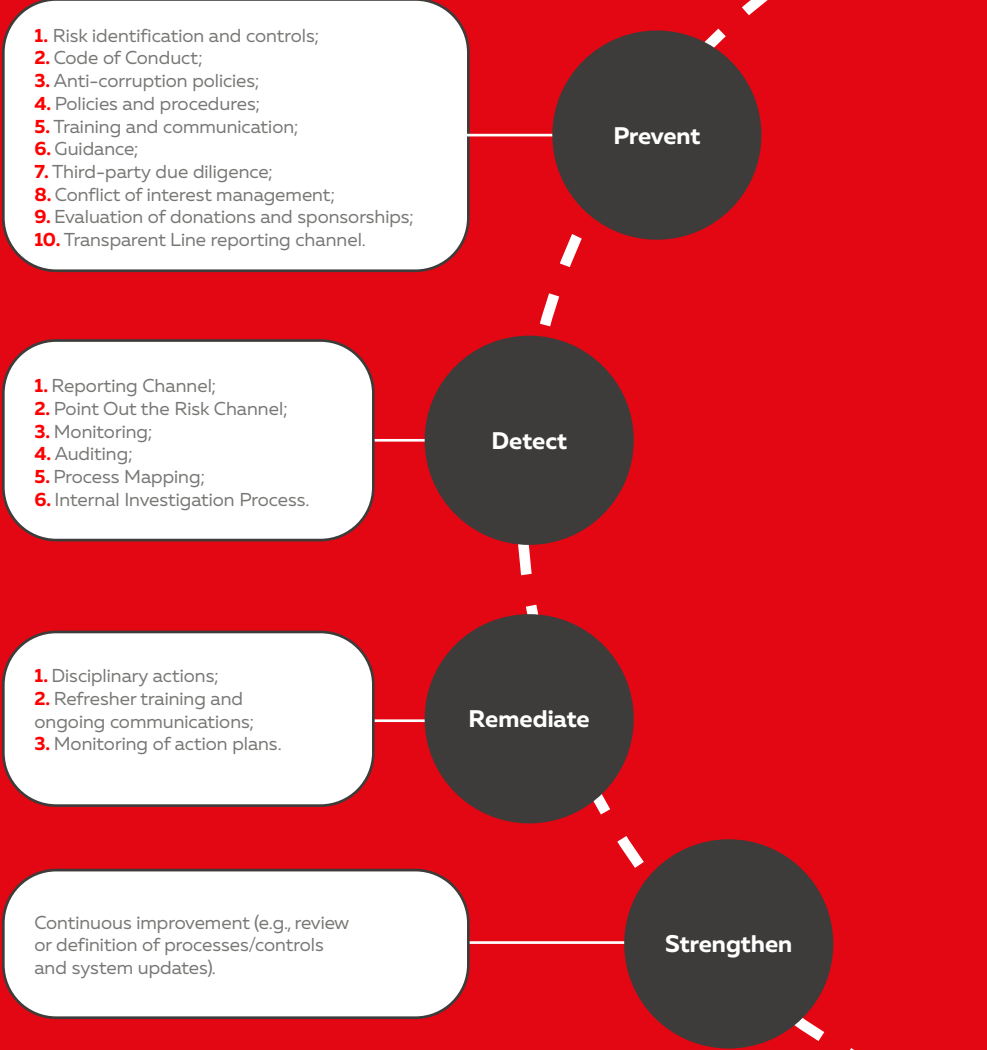
- **Integrity Trail:** mandatory training under the Compliance Program, focusing on topics such as the Code of Conduct, conflict of interest, private and public corruption, bidding, donations and sponsorships, gifts and presents, labor relations, and employee conduct. The content is updated every two years.
- **Compliance Dialogues:** monthly meetings with managers, aimed at deepening their understanding of integrity-related topics.
- **Internal communications:** periodic emails with guidance on appropriate conduct and procedures to be adopted in situations involving doubts regarding compliance with VAMOS' integrity criteria and current legislation.

These actions reinforce our commitment to ethics and integrity on all fronts of the business. **GRI 205-2**

In 2024, we had a communication and training program on anti-corruption policies and procedures for all our companies. This training process includes communication and training modalities, reaching more than 60% of employees in all processes related to the topic. We include direct employees, interns, and apprentices. **GRI 205-3**

Compliance Program:

In line with the requirements of Decree No. 11,129/2022 and market best practices, the Compliance Program aims to ensure that the company has appropriate mechanisms and procedures in place for its organizational structure.



At VAMOS, we rely on the strategic work of our Information Technology (IT) department, which is increasingly in demand to improve business intelligence tools. These advances contribute to data-driven decision making, increasing operational efficiency and transparency in our processes.

We have service channels and direct and external lines to serve a wide range of stakeholders, and these tools help us monitor the impacts related to our activities. And if we receive suggestions for improvements to the complaint handling mechanisms, they are evaluated.

Transparent Line: intended for receiving internal and external communications, suggestions, and questions related to the Compliance Program, internal standards—such as our Code of Conduct and Anti-Corruption Policies—and laws applicable to the business. This Channel is operated by our CRC team and is available Monday through Friday, from 8 a.m. to 5:48 p.m., by calling **0800 726 7250 (toll-free)** or by emailing **conformidade@grupovamos.com.br**.

Reporting Channel: operating 24 hours a day, seven days a week, this Channel was developed so that anyone can report omissions, irregularities, non-compliance, and violations of the law, our Code of Conduct, policies, and internal rules. Reports may involve actions that pose risks or harm to VAMOS, our employees, shareholders, and other stakeholders. **GRI 2-16**

To ensure safety and confidentiality, the Channel is managed by an independent company that uses a secure platform and allows whistleblowers acting in good faith to remain anonymous.

We maintain a **zero-tolerance policy against retaliation and ensure** that no whistleblower, witness or person involved in internal investigation processes will suffer exposure, threats or coercion.

All reports received are forwarded anonymously to our Compliance team, which reports to the Controls, Risk and Compliance Department, which conducts the investigation and determines the appropriate course of action for each case.

ATVAMOS, WE HAVE SERVICE CHANNELS AND DIRECT AND EXTERNAL LINES TO **SERVE A WIDE RANGE OF STAKEHOLDERS.** THESE TOOLS HELP US **MONITOR THE IMPACTS RELATED TO OUR ACTIVITIES**



STRATEGIC RELATIONSHIPS

07





CUSTOMERS GRI 2-29; 3-3; 417-1

The customer is the center of our attention, and we dedicate time and investment to our strategies to bring them the best of our services and products, ensuring they feel safe, comfortable, and establish lasting bonds with the entire VAMOS business ecosystem.

We work in an integrated manner to ensure an **excellent experience for our customers**, both in operational service and in continuously monitoring their satisfaction and loyalty.

Our call center and digital channels—including **0800, WhatsApp, website chatbot, social media, and Reclame Aqui**—allow us to maintain close and agile contact with our customers, providing efficient and decisive support.

In addition, we use the Net Promoter Score (NPS) methodology to measure customer experience, analyzing the data collected and involving business unit leadership through monthly discussion forums and daily reporting of the indicator. Satisfaction surveys are sent to 100% of customers, starting one week after the contract is signed, followed by a new assessment at the beginning of the product's operation and another three months later.

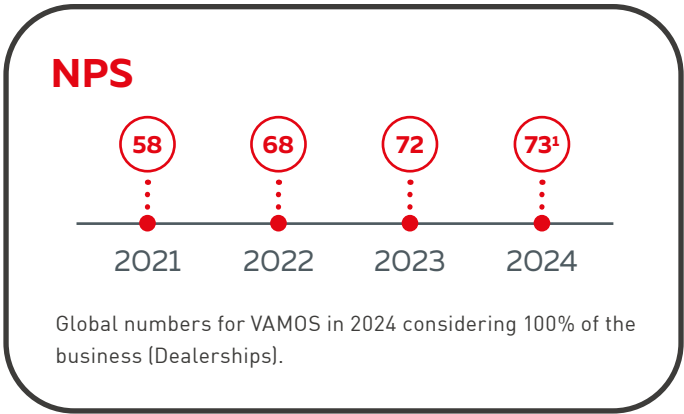
We send surveys at strategic points in the customer journey, considering the particularities of each business. In the **Rental** segment, we conduct the first consultation during the commercial negotiation, the second after the contracted assets are activated, and every three months, we reassess all customers with active contracts. This process is repeated with each new contract signed. **GRI 2-29**

In **Pre-Owned**, we listen to the customer immediately after the sale and again after 60 days, ensuring efficient after-sales follow-up.

WE ENDED 2024 WITH A
**RESPONSE RATE OF 16%,
WITH 85% OF INTERACTIONS
MADE VIA WHATSAPP
THROUGH OUR VERIFIED
NUMBER AND 15% VIA EMAIL**

To ensure accurate monitoring, we maintain a **Customer Forum**, which brings together business directors and leaders for ongoing performance analysis. This monitoring is done through a control panel updated eight times a day, reflecting the evolution of the NPS by operation, store, and region. **GRI 2-29**

In recent years, we have significantly improved our customer experience performance, as demonstrated by the growth of our NPS:



This progress reflects our ongoing efforts to improve processes, actively listen to our customers, and ensure that every interaction strengthens our commitment to excellence and innovation in our services.

At VAMOS, we seek to ensure that our marketing communications are transparent and aligned with our sustainable practices. We use our social media channels to publicize initiatives focused on the environment, diversity, inclusion, and corporate governance, reinforcing our commitment to responsible business practices. We also publicize our products and services for customer service. **GRI 417-1**

Since 2024, the Market Intelligence Department has played a strategic role in expanding our business vision, adding a more technical and specialized approach to the market. Its work strengthens our ability to identify opportunities for product acquisition and entry into new segments, ensuring sustainable growth in line with industry demands.

Additionally, this Board directly contributes to the customer experience by adjusting our products more precisely to the needs of the clients. In synergy with the Marketing department, the continuous exchange of information has boosted our visibility and digital presence.





In addition to being on platforms such as *Mercado Livre*, *OLX*, *Caminhões e Carretas*, and the *Agrofy* marketplace, we have consolidated our digital presence with the launch of a unified website for the entire VAMOS business ecosystem. The platform, also available in a mobile version, was developed in accordance with the Federal Government's accessibility rules.

Another significant advance was the relaunch of the unified website, which now features the Hand Talk accessibility tool, including the virtual translator Maya, responsible for interpreting content in Brazilian Sign Language (Libras).

We have also incorporated a screen reader, allowing people with visual impairments or who are illiterate to access content in an inclusive manner.

Our digital environment has also been expanded to physical stores, consolidating our omnichannel strategy. Customers can now use touchscreen kiosks to view available stock and select the products they want, providing a more fluid and interactive experience.

With these initiatives, we continue to enhance our digital presence and strengthen our relationship with our customers, ensuring that every interaction is more accessible, efficient, and aligned with our commitment to innovation and sustainability.

In addition, we contribute to attracting and retaining customers by offering more sustainable and transparent products and services, such as the **VAMOS Carbon Zero Program**, electric forklifts, and a fleet with a low average age.

Clear, sustainability-oriented communication also has a positive impact on our financial performance, increasing brand reliability, promoting operational efficiency, and reducing costs. Through marketing, we empower consumers by providing information that helps them make more conscious choices aligned with sustainable values.

In addition, we use our campaigns to promote productive inclusion by representing different social and cultural groups, strengthening a more equitable society.

Within a concept of sustainable performance, we develop solutions that positively impact our customers' operational performance while promoting improvements in economic and environmental indicators.

An example of this in rental is **VAMOS Controle**, a platform that allows monitoring of truck performance and driver behavior. The tool provides strategic indicators that help optimize productivity and operational efficiency, including fuel consumption.

VAMOS Mais Longe, our customized service package—which ranges from document collection to electronic vehicle checklists—now has a dedicated team in the Commercial area. This initiative strengthens our ability to understand the needs of customers and contractors, adding even more value to the relationship and driving business efficiency.



Expansion of digital controls GRI 3.3 418; 418-1

Our Legal department made important advances by implementing significant improvements in the contract review flow, ensuring greater speed and efficiency in processes. These initiatives strengthen our governance and improve the management of our business.



With the support of technology and artificial intelligence, we have developed a new tool designed jointly by our Legal and Technology teams: *Leticia* artificial intelligence. Already integrated into VAMOS' digital archive, it supports all areas of the company in delivering excellent service.

Leticia has been an essential ally in optimizing processes and driving efficiency in several areas of VAMOS. Among its main features, we highlight:

- **Analysis of legal contracts:** comparison of contracts with standard models, identification of adherence and gaps, in addition to highlighting essential information, ensuring compliance and agility with an interactive chat for clarification;
- **Demobilization checklist:** digitization and analysis of physical checklists, with automatic identification of vehicle chassis and license plates, even in low-resolution images, bringing more accuracy and speed to the asset management process;
- **Credit analysis:** detailed financial assessment, generation of balance sheets and statements, in addition to an interactive chat for questions, promoting greater clarity and safety in operations.

With these capabilities, *Leticia* reinforces our commitment to innovation, efficiency, and operational excellence, further strengthening our market position.

Customer privacy is an essential pillar of our corporate governance. We ensure that the collection, use, and protection of personal data are carried out with complete security, in line with best market practices. **GRI 3-3 418**

We recognize that any breach of privacy can have significant impacts not only on the company, but also on customers and society. Therefore, we have adopted structured policies, such as the **Information Security Policy** and the **Privacy Policy**, which ensure the confidentiality and integrity of information. **GRI 3-3 418**

During the period evaluated, we did not receive any internal or external complaints or complaints from regulatory agencies related to privacy violations or loss of customer data. In addition, we did not record any leaks, thefts, or losses of information. **GRI 418-1**

This result reflects our commitment to prevention and continuous monitoring, backed by a robust technological framework that allows us to anticipate risks and ensure data protection in a proactive manner.

SUPPLIERS GRI 2-6; 3.3 204; 3-3 308; 204-1; 308-1; 308-2; 407-1; 408-1; 409-1; 410; 414-1; 414-2; 3-3 IMPACT ON COMMUNITIES AND THE VALUE CHAIN



VAMOS' supply chain is made up of strategic partners who ensure the quality and efficiency of our operations. Among them are equipment manufacturers responsible for producing trucks, machinery, agricultural implements, and other vehicles that make up our fleet.

We work with recognized brands in the market, such as Volkswagen, Volvo, Scania, John Deere, and Komatsu, which provide technology and innovation for our services.

In addition, we have parts and component suppliers who provide us with spare parts, tires, batteries, and other items essential for fleet maintenance. Logistical support is also critical to our operations and is provided by companies specializing in the transportation of new and used equipment, as well as the distribution of parts and components.

The maintenance and reliability of our equipment are ensured by a network of more than 5,000 accredited workshops, which provide maintenance and repair services for both VAMOS and our customers. These partnerships ensure agility, efficiency and availability of assets, contributing to the excellence of the services offered and the satisfaction of our customers. **GRI 2-6**

The CRC area is responsible for ensuring the implementation of the approval system in collaboration with the requesting areas. This area also analyzes and decides on supplier blocks and unblocks, ensuring that the criticality criteria applied in the evaluations are constantly updated. **GRI 414-1; 414-2**

As part of our controls, we have support in this CRC area to identify and report to the Executive Board any image and corruption risks associated with the approval process, contributing to the mitigation of possible impacts on operations. Also in this process, we evaluate whether the third party has any negative findings related to its image or illegal conduct, such as inclusion in lists of slave labor. In the approval stage, the third party acknowledges the Third Party Code of Conduct and declares its commitment to fully comply with its guidelines throughout the period of service provision to VAMOS. **GRI 404-2**

We complement the due diligence process with regional technical visits, strengthening service and partnership. With the support of partner inspections, we carry out specific assessments to verify service compliance. When we identify irregularities, we take corrective measures, which may include the discrediting of the service provider.

We also evaluate our partners on social, environmental, labor, and anti-corruption criteria, ensuring respect for human rights. In addition, we were not aware of any cases of negative environmental impact in the supply chain in 2024. **GRI 308-1; 308-2; 3-3 414**

We support the **Na Mão Certa (Right Way) Program**, which protects children and adolescents from sexual exploitation, especially in road operations. And we reaffirm the non-negotiable right to free association with unions in our value chain. By adhering to our policies, our suppliers and partners commit to respecting this principle, and we did not identify any violations in the supply chain in the year covered by this Report. **GRI 407-1; 408-1; 409-1**



1,524
ACTIVE
SUPPLIERS



44.9%
OF LOCAL
PURCHASES



54.5%
OF LOCAL
SUPPLIERS

GRI 204-1

OUR PEOPLE GRI 2-7; 2-8; 2-21; 3-3 202; 401; 401-2; 402; 402-1; 403; 403-6; 404; 405; 405-1



PEOPLE ARE OUR BUSINESS, AND THAT IS WHY WE VALUE OUR EMPLOYEES IN MANY WAYS

At VAMOS, we value each employee and work to build a diverse, safe, and opportunity-filled professional environment. We constantly invest in the training and development of our teams, promoting training and encouraging growth within our ecosystem.

Our commitment is to evolve with people, strengthening talent and creating paths for each professional to reach their potential, contributing to collective success.

At the end of 2024, we recorded the transfer of 1,343 professionals to Automob, due to the split of the Dealerships' activities. As a result, VAMOS now has 2,291 permanent employees, in addition to a contingent of 261 professionals who, although not directly employed by us, work under our management in various companies within the Group. **GRI 2-7; 2-8**

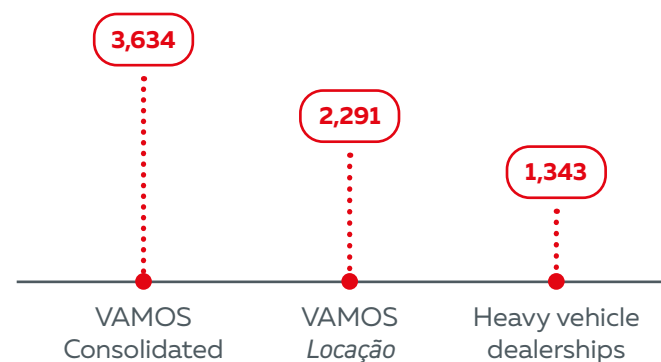
It is important to mention that we implemented a Structured Action Plan to manage the operational change in the spin-off process. We informed employees one month in advance about the changes that would directly impact their activities. Although there is no legal requirement for a minimum period for this type of communication, we seek to keep everyone informed and trained at least 15 days in advance.

We hold informational meetings, offer psychological support through the *Ligado em Você* (Connected to You) Program, and open direct channels with leadership to ensure a warm welcome during the transition. We anticipate alignment with leadership up to two months in advance, with a prior assessment of VAMOS Locação's activities. **GRI 403-6**

At Automob, we also promote alignment with leaders to welcome transferred employees, ensuring clear communication and the availability of adequate resources. Finally, we conduct an integration schedule for operational structures, with support from the Human Resources team, covering areas such as Accounting, Tax, and Legal. **GRI 3-3 402; 402-1**

Currently, 79.6% of our employees are men and 20.4% are women, and we remain committed to promoting a more inclusive and equitable environment, encouraging greater diversity within our corporate structure. **GRI 2-7; 405-1**

Number of employees in 2024



At VAMOS, we believe that the growth of the company is directly linked to the development of people. That is why we dedicate our efforts to creating an inclusive environment that values continuous education, the training of new talent, and the strengthening of our corporate culture.

Our commitment to professional development translates into various training initiatives. We know that finding professionals who are ready to work in our industry is a challenge, which is why we invest heavily in the internal training of skilled labor. **GRI 3-3 404**

To strengthen our recruitment and selection process, we have adopted the Gupy platform, which allows leaders to explore advanced features to make hiring more assertive. In addition, we use the *Pandapé* and Indeed networks to select professionals for operational roles and LinkedIn to support the recruitment of executives, expanding our ability to attract qualified talent to the company. **GRI 3-3 202**

We have adopted a compensation and benefits policy in line with market practices, ensuring competitiveness and recognition. We rely on *SIMPAR*'s support in conducting salary surveys, allowing for strategic adjustments that reinforce our position as an attractive company for talent. **GRI 2-21; 3-3 401; 405**

In addition to a fixed salary, we offer short-term incentives linked to the achievement of goals for eligible professionals at the management level, while our salespeople are remunerated through commissions and our mechanics receive incentives through the Mechanic Value Program. **GRI 401-2**



Benefits GRI 2-21; 3.3 401; 401-2; 401-3; 403; 403-3; 403-6

Our benefits, which are nationwide, include apprentices and interns and go beyond legal requirements, ensuring an attractive package that is aligned with the well-being of our employees. Benefits are offered in accordance with collective agreements, and third parties do not cover third-party employees. GRI 3-3

VAMOS is part of the **Citizen Company Program**, with extended maternity and paternity leave of an additional sixty days (for a total of six months of maternity leave) and fifteen days (for a total of 20 days of paternity leave),

respectively. All employees are eligible for parental leave, and in 2024, 48% of employees took leave (30 women and 49 men), with a return rate of 100% for men and 76.14% for women. GRI 401-3

We complement benefits such as life insurance and medical assistance with coverage for spouses and children up to 18 years of age, or up to 24 years of age for those enrolled in higher education. Through these initiatives, we seek to reinforce our commitment to the quality of life and safety of our professionals and their families.

The health and well-being of our employees are also at the center of our actions. Through **Ligado em Você (Connected to You)**, we offer psychological, legal, and financial support to our teams, ensuring they are welcomed during challenging times. In addition, **TotalPass** complements this care by encouraging healthy habits and physical activity and psychological care, attentive to today's requirements for the mental health and overall comfort of our employees. GRI 3-3 403; 403-3; 403-6



Employee support



Family values

Action focused on hiring family members, thereby strengthening and expanding the network of employment, income, and benefits for employees' families. GRI 406-3



Corporate citizenship

Extended leave: six months for maternity leave and 20 days for paternity leave. GRI 401-3



People Cycle

Our employees' journey is structured by the People Cycle, a model that covers everything from attraction and integration to professional development and growth. This ensures that each talented individual has the opportunities and tools necessary to advance in their career. GRI 404-3



University VAMOS

This is our platform for knowledge and continuous development. Through it, we offer training, courses, and education tracks to empower our employees and prepare them for the challenges of the future. GRI 404-3



TotalPass

With this program, we encourage the health and well-being of our employees by offering access to gyms and physical activities. We value quality of life by providing benefits that contribute to a balance between body and mind. GRI 403-3



Internal Communication

Our communication tool, **Conectados**, supports transparency and dialogue by creating an internal portal for employee access. GRI 2-29; 403-6



Connected to You

Psychosocial assistance program for all employees, available 24 hours a day. GRI 406-3



Professional development

GRI 2-18; 3-3 MARKET PRESENCE; 404-1; 404-2; 404-3

In 2024, we reaffirm our commitment to the development of our people.

To make this education more accessible and targeted, we have **VAMOS University**, our development platform that brings together knowledge trails focused on the evolution of our teams.

In the field of technical training, we have reinforced our training in partnership with major companies such as Valtra, Fendt, Komatsu, *Transrio*, and *Seminovos*, ensuring that our employees are always up to date with the best practices in the industry. **GRI 2-18; 2-18; 3-3; 404**

In the Rental segment, the Sales School has been an essential pillar, improving commercial techniques and preparing our teams for market challenges, strengthening our performance and raising the level of excellence in customer service. **GRI 404-2**

At VAMOS, our **People Cycle** evaluation process reached approximately **95% of eligible employees**. In the acquired companies, **BMB and Truckvan**, the index was approximately **10%**, considering only leadership positions.**GRI 404-3.**

People Cycle GRI 2-18; 2-29

Our evaluation process is aligned with the company's values and the behaviors essential for delivering results, preparing our employees for the challenges of the future.

Each position has specific behaviors that drive individual growth and strengthen skills. More than looking at the functional competencies of each position, our evaluations focus on behaviors linked to new values that reinforce our people's adherence to the organizational culture. Our performance evaluation models not only analyze past actions, but also guide opportunities for development and career advancement.

To ensure a fair and complete analysis, we use methodologies appropriate to each job level:

- **360° Methodology:** applied to strategic leaders (Regional, National, and General Managers, Directors, CEO, and CFO), includes self-assessment, leadership assessment, and feedback from peers and subordinates;
- **180° Methodology:** aimed at middle managers, it involves self-assessment and feedback from the direct leader;
- **90° Methodology:** aimed at operational staff, for whom the assessment is carried out directly by their leaders.

This process reinforces our commitment to the development of Our People, aligning talent with opportunities within VAMOS.





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Strategic
relationships

We also reinforced our commitment to internal career development, promoting more than 300 employees between January and November 2024. To give even more visibility to these achievements and reinforce the transparency of our processes, we use *Conectados*, a weekly newsletter that shares information from our internal network, *Conecta*.

For corporate areas, we also structured training programs that address technical and behavioral skills, promoting the development and evolution of our teams.

In addition to these initiatives, we seek to create spaces for exchange and engagement among teams. The **VAMOS Journey** promoted moments of interaction and education for interns and apprentices.

Our **quarterly live streams with the CEO** brought team leaders closer together, strengthening the company's strategic alignment. **VAMOS Tomar um Café**, a direct chat between employees and the CEO or Directors, provided a space to share updates on the business and future expectations.

In 2024, we also introduced **Café com a Nossa Gente** (Coffee with Our People), led by the People and Culture Department, an essential moment to listen to our employees, understand their demands, and direct improvements in the workplace. **GRI 2-29**

Acelera Líder (Accelerate Leaders) continued to be a key part of our commitment to leadership training. The program offers training modules for supervisors, coordinators, and managers, preparing them for management challenges. **GRI 404-2**

We expanded its scope to dealerships and stores, bringing specific content for Valtra, Fendt, *Transrio*, and *Seminovos*, respecting the characteristics and cultures of each unit.

The training covered topics such as process management, agile methodologies, self-awareness, team leadership, and innovation, ensuring standardization and operational excellence in all locations. **GRI 404-1; 404-3**

Among our main employee development and training initiatives is the **Mechanic of Value program**, which structures the careers of our mechanics, offering development paths ranging from apprentices to more advanced levels. **GRI 404-2**

We are working to create a solid path for these professionals to grow and take on new challenges within the company. In addition, we train our leaders so that they are prepared to lead teams in a dynamic and constantly changing market.

Oficina em Foco is a program aimed at developing VAMOS mechanics, offering training and technical live streams to improve their skills and boost their professional growth. **GRI 404-2**

The initiative reinforces the company's values, ensuring that employees are always prepared for the challenges of the sector and aligned with the best market practices.



IN 2024, WE WILL
WE TRAINED OVER
400 LEADERS
ON MANAGEMENT
QUALITY TOPICS

Mechanic Value Program GRI 3.3 404; 404-2

At the end of 2024, we launched the Mechanic Value Program, an innovative initiative that reinforces our commitment to the development and recognition of employees who are at the operational core of the company and play a key role in VAMOS' success.

Created under the leadership of the Rental Operations Department, this program aims to drive professional growth and reward the performance of our employees through three pillars: career, entry program, and performance program, the latter with a structured financial incentive plan. In addition to rewarding technical excellence, the Program incorporates safety criteria as essential elements for performance recognition, reinforcing our culture of responsibility and care in the workplace.

The central proposal of the Mechanic of Value is to offer a clear and structured path for professional growth through the review of job titles and the detailed definition of duties. With this approach, we seek to equalize compensation, make the company more attractive to new talent, and strengthen the retention of current professionals. By providing transparency in the development journey, we ensure that each employee has a well-defined and accessible career plan.

The program covers several essential roles within the operation, including Workshop Manager, Auto Electrician, Electrician Assistant, Lubricator, Assembler, Auto Painter, Body Repairer, Fueller, Maintenance Assistant, Aligner, Tire Repairer, Washer, Service Agents, Lead Service Agents, and Operations Assistant.

This ensures that many professionals have access to the tools, support, and incentives necessary for their technical and personal development.

With this initiative, we remain steadfast in our purpose of valuing our people, recognizing their dedication, and contributing to the construction of a culture of growth, engagement, and operational excellence.

Within this concept, the Young Apprentice for Mechanic Assistant program helps create opportunities to attract new talent and provide a structured path for growth in the technical area. This reinforces our commitment to being a company that opens doors for young people and boosts their careers.

Through this program, we strengthen our mission to build a safe, fair, and motivating work environment, consolidating VAMOS as a benchmark in the sector. In

addition, we offer our employees real prospects for professional development, enabling them to grow and prosper with the company.

In November 2024, we took an important step by starting the first class of the Young Apprentice Program for Mechanics in Guarulhos, with 25 participants. This initiative focuses on the technical and professional development of apprentices, ensuring that they acquire the necessary skills to work in the sector. In addition, it reinforces our commitment to training and valuing new professionals, strengthening the company's talent base and preparing future generations for the challenges of the market. **GRI 404-2**



Productive inclusion GRI 3.3 405

Our commitment to responsible practices is directly linked to our purpose of renewing the Brazilian fleet and promoting people development.

A milestone in this approach was the launch of the **Productive Inclusion Program** in 2024, aimed at ensuring equal opportunities for all. Throughout the year, we carried out various awareness-raising actions and lectures, reinforcing the importance of inclusion in the corporate environment. GRI 3-3 405

Our activities follow a structured governance model, ensuring continuous monitoring of initiatives and measurement of the impact of the actions implemented. We prioritize the creation of opportunities, with a focus on programs for the entry and inclusion of people with disabilities, ensuring compliance with legislation and monitoring indicators such as the turnover rate.

To promote an increasingly respectful and diverse environment, we strengthen communication of the Code of Conduct and Human Rights Policy, monitoring complaints through the Sustainability Committee, expanding leadership training, and reinforcing awareness through internal communications.

In addition, we invest in the development of diverse groups, monitoring training hours, the retention of these professionals, and the evolution of the **Mentoring Program for Women**. GRI 3-3 405

We maintain structured monitoring of the actions implemented, promoting biweekly meetings between the **People, Culture, and Sustainability Leadership** and monthly meetings with volunteer employees from the **Women, Race, and PWD Working Groups**. GRI 3-3 405

With this active governance, we continue to strengthen our commitment to social sustainability, inclusion, and regional development, driving real change in both society and our business ecosystem.

All of these GTs are focused on producing content that will guide the strategies taken for analysis by our Sustainability Committee and which, through a process, are ultimately validated by the Board of Directors.

In 2024, we expanded female participation in leadership and strengthened mentoring programs for women, promoting a more equal and representative environment. Our partnership with institutions such as **Mulheres 360** and **Global Pact** reinforces this commitment. GRI 3-3 405

During the year, our groups held 45 meetings, with more than 46 hours of volunteer work dedicated to issues of productive inclusion within the VAMOS ecosystem. GRI 3-3 405



Health, safety and well-being

GRI 2-25; 403-1; 403-2; 403-3; 403-4; 403-5; 403-6; 403-7; 403-8; 403-9; 403-10; 3-3 403 HEALTH AND SAFETY OF PEOPLE

Safety is another essential pillar. We work daily to raise awareness of operational risks, implement new control measures and invest in the continuous training of our employees. Our mission is to ensure a safe and healthy working environment for everyone. **GRI 3-3 403**

Our **Occupational Health and Safety (SST)** management is based on the principles of ISO 9001 and the *SIMPAR* Group's **Integrated Management Policy**. This Policy is based on the pillars of safety, quality, health, profit, the environment, and social responsibility.

To ensure the effective dissemination and application of our processes, we make the management system procedures and instructions available on the **Docnix platform**, facilitating access and consultation for all our employees.

Health and safety communications are treated as a priority, and cases are reviewed by specialized technical areas, such as the Health, Safety, and Environment (HSE) team, ensuring a prompt and impartial response. The Group's Integrity Policy also establishes zero tolerance for any form of retaliation, reinforcing an organizational culture based on trust, respect, and psychological safety. **GRI 403-2**

In 2024, we reaffirmed our commitment to safety, quality, and sustainability by achieving a significant milestone: recertification of ISO 9001 and 14001 standards by the *Vanzolini* institution, with no non-conformities and no opportunities for improvement identified. **GRI 2-24; 403-1**

This result, the best since our initial certification, demonstrates the dedication of our Board of Directors and all areas of VAMOS to the formalization and continuous improvement of our activities. We continue to strengthen our processes to make them increasingly robust, sustainable, and aligned with our business strategy.

As part of this evolution, we updated 20 operating procedures and developed more than 20 work instructions, ensuring that all risk activities are properly referenced in our **Occupational Risk Management Program**. This initiative further strengthens our safety culture and reinforces our commitment to providing a safe working environment for everyone. **GRI 2-25; 2-27; 3-3 407; 403-7**

To sustain continuous progress in our Health, Safety, Environment and Quality (SSMAQ) practices, we expanded the structure of the area with the formation of a dedicated and multidisciplinary technical team. We currently have an HSE manager, an Occupational Safety supervisor, five Safety technicians, an occupational nurse, two administrative assistants, a Safety intern, an Environment intern and an administrative apprentice.

To complement and support the actions carried out by the VAMOS SSMAQ team, we have the support of health professionals from the *SIMPAR* holding company and our partner RH *Med* through its accredited clinics, which ensure occupational care for our employees throughout the country. Additionally, we have the *Ligado em Você* program, managed by the holding company, which provides support to Group employees with financial, legal, and health guidance. **GRI 403-10**

The BMB and Truckvan units have their own **Specialized Services in Safety Engineering and Occupational Medicine (SESMT)** and conduct their own safety initiatives. Even so, we monitor accident indicators on a monthly basis, ensuring that this data is incorporated into VAMOS' reports.



LIGADO EM VOCÊ 2024

Focus: health, well-being, quality of life, and personal and professional satisfaction

853 services provided

How to use:

Call: 0800 773 5333 – 24 HOURS

(11) 2377-8343 (business hours)

Email: ligadoemvoce@simpar.com.br

WhatsApp: (11) 2377-8343 (business hours)

This integration allows us to maintain a comprehensive view of safety across all operations, reinforcing our commitment to responsible management and continuous process improvement. **GRI 3-3 403; 403-8**

To further strengthen safety in the workplace, we provide a quick communication channel through the **Trabalhe +Seguro Program** QR Code, allowing our employees to report workplace accidents, as well as unsafe acts and conditions, quickly and efficiently. All notifications received are evaluated by the Occupational Safety team, which acts promptly to define and implement the necessary actions to protect our people and ensure a safe environment for everyone. The response and investigation process is structured to evaluate what happened and implement actions to prevent new occurrences, expanding the measures to other operations if necessary. The occupational nurse is called in to monitor the employee's health until they return to work. **GRI 2-25; 2-27; 403-2; 403-4; 403-7**

In 2024, VAMOS reaffirmed its commitment to occupational health and safety, surpassing its target of limiting the lost-time injury rate to 9.5, achieving a rate of 5.09. The year was also marked by zero fatalities and no recorded occupational illnesses across its operations.

The main hazards with the potential to cause serious accidents were identified based on the Risk Management Plan (RMP), Preliminary Risk Analyses (PRAs), and operational records. The most relevant risks included:

- Accessing areas without proper use of personal protective equipment (PPE);
- improper handling of tools and equipment;
- reckless or speeding vehicle operation;
- lack of attention during critical tasks and movements.

To mitigate these risks, actions were implemented following the hierarchy of controls, including:

- Elimination and substitution: restructuring of processes and task reallocation in sensitive areas;
- engineering controls: infrastructure improvements, enhanced signage, and physical barriers;
- administrative controls: awareness campaigns such as Work +Safe, ongoing training, Internal Work Accident Prevention Week (SIPAT), and revisions of operational procedures;
- PPE: appropriate distribution and strengthened enforcement of usage.

This significant reduction in workplace accidents was the result of an integrated approach, which included the reformulation of the **Risk Management Program (PGR)** and the **PCMSO**, in addition to intensified training and the approval of new personal protective equipment (PPE), reinforcing the culture of prevention and safety. **GRI 403-8**

At VAMOS, health and safety management is conducted by specialized technical teams, notably the HSE (Health, Safety, and Environment) team, which ensures prompt, impartial, and technically grounded responses to reported cases. **GRI 403-2**

The Integrity Policy establishes zero tolerance for any form of retaliation, promoting a culture of trust, respect, and psychological safety—essential for open communication about occupational risks. **GRI 403-2; 403-4**

We maintain direct communication channels with operational employees and conduct regular safety training programs, reinforcing preventive practices, proper use of PPE, and risk management aligned with best HSE practices. **GRI 403-5**

Safety is established as a non-negotiable value, structurally integrated into the company's risk management and operational strategy.

The company does not have a formal health and safety management program for third parties. However, we recognize the importance of extending our care to everyone who works at our facilities, ensuring a safer and healthier work environment for all. **GRI 403-10**

This set of actions and documents aims to preserve the health and safety of our employees, promoting a safer and more sustainable work environment.

Currently, the scope of the ISO 9001 and ISO 14001 certifications pertains to the heavy equipment rental segment; however, as a strategic positioning and to ensure quality, health, and safety in our processes, the VAMOS Group applies the methodology and management system to all business models. **GRI 403-8**



SOCIETY

GRI 3.3 203 203-1; 203-2; 3-3 ECONOMIC AND FINANCIAL GROWTH, INNOVATION AND DIVERSIFICATION OF SERVICES; 3-3 IMPACT ON COMMUNITIES AND THE VALUE CHAIN

Our commitment goes beyond mitigating the negative impacts of our operations. We strive to act as agents of local development by promoting job and income generation, workforce training, and the strengthening of local suppliers.

An important aspect of this effort is our contribution to the management and infrastructure of the communities where we operate, helping to strengthen local economies and create opportunities for the population. This connection is reflected in the nature of our business: the majority of our employees and suppliers live in the surrounding areas of our facilities, further reinforcing the positive impact of our presence.

As part of this commitment, we lead strategic social initiatives, including our proprietary programs *Jovem Aprendiz de Mecânico* and *Você quer? Você pode!* (through SIMPAR), which support professional training and talent development within the company.

When tax margins allow for the use of incentive-based resources, we also allocate funds to support social projects. These resources serve as a powerful tool for social and cultural support, enabling initiatives focused on care and human transformation to become a reality.

Positive impacts

Through its vehicle, machinery, and equipment leasing and sales operations, VAMOS generates significant positive indirect economic impacts, such as:

- Income and job creation for suppliers, service providers, and local partners, strengthening regional economies;
- promotion of technological and operational development by offering modern and efficient solutions that enhance productivity for clients and partners;
- support for the growth of small and medium-sized businesses within the supply chain, fostering economic inclusion and technical capacity building;
- improvements in logistics infrastructure resulting from operations, benefiting the regional flow of goods and services.

These impacts are monitored and enhanced through sustainable development programs and close engagement with the value chain.

Negatives impacts

Within its leasing and sales operations, VAMOS has identified the following negative indirect economic impacts:

- pressure on local infrastructure, especially in regions with a high concentration of operations, potentially leading to increased traffic and road wear;
- socioeconomic risks within the supply chain;
- potential for noise, high vehicle traffic, and temporary disruptions in areas where VAMOS's fleet operates on behalf of clients.

VAMOS seeks to minimize these impacts through planning, an established Whistleblower Channel, and other communication tools for stakeholder engagement, including supplier assessments.





In 2024, we reaffirmed this commitment by making significant investments in different categories of social support, including donations, commercial initiatives, and philanthropic contributions.

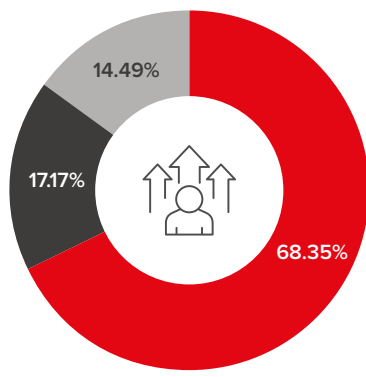
Social Investment in 2024 GRI 203-1; 203-2



Classification	Pillar	Actions	Impact	Investment 2024 (R\$)	Goal	Status
Direct	Education and decent employment.	Productive Inclusion Program for the inclusion of young technicians in the job market.	25 young people hired by VAMOS <i>Locação</i> . 24 young people hired by <i>Concessionária</i> .	Renting – training via SEST/SENAT. Dealership – training program via SENAI (total cost 233,778.44).	Launch of programs.	Rental: started in Nov. 2024. Dealership: start in Jan. 2025.
Donation	Surrounding community with a focus on education for young people, children, and the elderly.	BMB Recurring donations to local Institutions: <ul style="list-style-type: none">• Pestalozzi Association;• <i>Esperança do Futuro</i> Educational Community Center;• <i>Brilho Sagrado</i> Community;• <i>Acreditando na Vida</i> Evangelical Support Center.	345 people.	R\$291,896	Maintain donation in 2024.	Completed: Jan. 2024 to Dec. 2024.
Donation	Surrounding community with a focus on education for young people, children, and the elderly.	Donation of three trucks, which are used for UNIBES social actions.	The assets enabled more than 6,000 donations to be collected, with 100% of the proceeds going to the Social Bazaar, generating income that was used to provide assistance in different areas (daycare, after-school programs for young people) to more than 1,600 children.	R\$252,000 (R\$21,000 per month, corresponding to the rental cost of the three assets).	Maintain donation until 2027.	Started: 2022 to 2027.
Direct	Surrounding communities.	Financial support for freight that took donations to Rio Grande do Sul.	Transportation of donations to families impacted by the climate incident in Rio Grande do Sul.	R\$123,527	-	Completed.
Direct	Surrounding communities.	Transfer to the <i>Júlio Simões</i> Institute.	Support to the <i>Júlio Simões</i> Institute for social projects focused on surrounding communities.	R\$350,000 in May 2024.	-	Completed.
Direct	Surrounding communities (Sinop –MT).	VAMOS supported research and consulting carried out by <i>E. P. Rojas & CIA. LTDA.</i> , targeting corn farmers with socio-environmental benefits.	1,200 people impacted.	R\$4,000 in February.	-	Completed.
Encouraged	Social, environmental, and economic.	Support for incentive projects aimed at developing educational sports centers, quality hospital care, ongoing social programs, and sociocultural activities for children, youth, and adults in socially vulnerable situations.	160,866.	R\$212,624	-	Completed.

07 Strategic relationships

Social investment



Direct Incentivized Donations

R\$1,467,825.00

Total in 2024: truck loans + cash donations made by BMB + Direct cash transfer to IJS (Instituto Júlio Simões) + Financial support for freight transporting donations to Rio Grande do Sul + Investment in the training course for the Dealerships' Young Apprentice program.

In the cultural sector, we support the **Baccarelli Institute** with R\$29,300, expanding access to art and culture through musical performances, music and dance courses, and guided visits, benefiting children, young people, and adults in socially vulnerable situations.

Amount R\$	Incentive	Law	Company	Tower	Number of people impacted	Project description
58,549.00	Income Tax	Sports	Transrio, BMB, and HM	VAMOS	2,740	Maintain and develop educational sports service centers that, through the educational process of sports, aim to enhance the integral development of human beings, expanding qualified access to physical education and sports, contributing to the formation of critical and participatory citizens in different territories.
28,512.00	Income Tax	Fund for Children and Adolescents	Transrio, BMB, and HM	VAMOS	15,000	The Better Care Project has a strategy of acting in three continuously interrelated dimensions: quality hospital and outpatient care, ensuring the full functioning of the hospital, and supporting the promotion of humanizing practices aimed at patients, family members, and employees.
17,612.00	Income Tax	Elderly	Transrio and BMB	VAMOS	113,826	Rede Cidadã is a social assistance organization that develops programs and projects in a continuous, permanent, and planned manner. We are one of the first organizations to invest in social networking, and since 2002, we have brought together civil society, companies, public agencies, social organizations, and volunteers to provide solutions for job and income generation.
107,951.00	Income Tax	Rouanet	Transrio, BMB, HM	VAMOS	29,300	The project refers to the continuation of <i>Baccarelli</i> Institute's activities for the year 2025. The Annual Plan consists of a set of social and cultural initiatives primarily aimed at children, youth, and adults in situations of social vulnerability. It includes the following components: musical performances, music and dance courses/workshops, audio and video recording, lighting for performing arts, production, and stage techniques, all designed to empower beneficiaries to become protagonists of their own stories. As a social counterpart, guided visits with teachers and students from public schools will be offered at <i>Baccarelli</i> Institute's headquarters.
212,624.00						



We have expanded the scope of our social and environmental activities through a partnership with UNIBES *Bazar*, a social thrift store that sells clothing, accessories, furniture, books, and decorative items at affordable prices. The big advantage is that all proceeds go to social projects run by the Brazilian-Israeli Union for Social Welfare (UNIBES), helping families in vulnerable situations. The partnership involved the operation of three trucks and had a significant impact throughout 2024, both in terms of logistics performance and environmental benefits.



Performance indicators

Kilometers (km) traveled:
30,994 km

Number of pickups:
7,246

Average km per pickup:
4.28

The figures demonstrate the logistical efficiency of the partnership and its significant contribution to sustainability, significantly reducing environmental impact through the reuse and recycling of materials.



Environmental indicators

Carbon dioxide (CO₂) saved by pickups:
2,254,066 kilograms of CO₂ equivalent

Electricity saved by pickups:
9,109,975 kWh

Water saved by the process:
67,007,038 liters

CO₂ emitted by removals:
20,734.26 kilograms of CO₂ equivalent.



You Want It? You Can Do It! VAMOS Experience

Data from the Programme for International Student Assessment, a global survey conducted by the Organization for Economic Cooperation and Development (OECD), show that most young people enter the labor market with deficiencies in basic skills such as mathematics, reading comprehension, and social and emotional skills, which makes it difficult for them to adapt to professional demands. This scenario contributes to the high average unemployment rate among young people aged 18 to 24, which reaches 30%, according to the Brazilian Institute of Geography and Statistics (IBGE).

Given this context, the *Você Quer? Você Pode!* (You Want It? You Can Do It!) program aims to contribute to the social-emotional development and technical training of young people between the ages of 16 and 22, awakening skills and helping them build their life projects. The focus is on offering a new perspective for the future, expanding opportunities for job and income generation, while promoting productive inclusion.

In November 2024, VAMOS participated in one of the classes of the *Você Quer? Você Pode!* program, presenting the area of Sustainability and the various career possibilities, with the aim of inspiring and guiding young people about their professional future. During the presentation, we reinforced the importance of soft skills, which, according to the **World Economic Forum**, are fundamental for success in the job market.

Data from the World Economic Forum indicate that skills such as emotional intelligence, effective communication, and problem solving have become increasingly relevant, registering a 20% increase in importance since 2018.

With this, we seek to raise awareness among participants about the impact of these skills on their professional trajectories, encouraging the development of essential skills to face the challenges of the corporate world.



STAKEHOLDER ENGAGEMENT GRI 2-12; 2-23; 2-28; 2-29

At VAMOS, we recognize that building strong and transparent relationships with our stakeholders is essential to the success and sustainability of our business.

We maintain an open and ongoing dialogue with our stakeholders through satisfaction surveys, regular meetings, and structured communication channels.

In addition, we actively participate in business forums and strategic partnerships, driving innovative and sustainable solutions that benefit both the company and society. VAMOS monitors the alignment of the industry associations in which it participates with regard to climate change as part of its monitoring of global strategies.

Our commitment to stakeholder engagement is formalized in our **Stakeholder Engagement Policy**, which establishes guidelines for our interaction with different audiences, including employees, suppliers, customers, creditors, and the communities where we operate.

Our approach goes beyond surveying material aspects and translates into a structured and proactive relationship based on active listening, transparency, and shared responsibility.



Communication and interaction channels



	Employees	Customers	Suppliers	Communities	Investors	Society	Trade associations, commitments, and agreements
Institutional website (vamoslocacao.com.br)	✓	✓	✓	✓	✓	✓	✓
IR website (Portuguese and English versions)					✓		
IR mailing list					✓		
Integrated Annual Report	✓	✓	✓	✓	✓	✓	✓
Customer Service Channel (0800 025 4141)	✓	✓	✓	✓		✓	✓
Complaints Channel (0800 726 7111 and www.contatoseguro.com.br/grupovamos)	✓	✓	✓	✓	✓	✓	✓
Transparency Line (0800 726 7250 and conformidade@grupovamos.com.br)	✓	✓	✓	✓	✓	✓	✓
Customer Relationship Management (CRM)		✓				✓	✓
Connected	✓						
Conecta (internal social network)	✓						
Customer Portal (portaldocliente.vamoslocacao.com.br)		✓					

At VAMOS, we believe that building solid and transparent relationships with our stakeholders is fundamental to the success and sustainability of our business. To this end, we maintain an open and continuous dialogue with our stakeholders, using satisfaction surveys, regular meetings, and structured communication channels that ensure proximity and active listening.

In addition, we actively participate in business forums and strategic partnerships, promoting innovative and sustainable solutions that not only drive the company's growth, but also generate positive impacts for society and the sector in which we operate.

We operate through a **Stakeholder Engagement Policy** that represents VAMOS' commitment and guidelines to its stakeholders: employees, suppliers, consumers, and creditors, as well as the community where we operate.

VAMOS' relationships are not limited to surveying material aspects. We have several channels for interaction and service with stakeholders, considering the main stakeholders. The engagement approach is continuous and encompasses:

- **Internal audience:** employees, senior management, and advisors;
- **External audience:** suppliers, customers, financial agents, government agencies, and local/regional public entities, such as communities, authorities, media, associations, and non-governmental organizations (NGOs).

The Directors and Managers of areas with direct contact with stakeholders are responsible for supervising and ensuring the effectiveness of engagement, monitoring quantitative and qualitative performance indicators. The identification and prioritization of stakeholders consider criteria such as dependence, influence, impact, relationship with the business, and risk analysis.



In 2024 we received recognition from the *Mão Certa* Initiative, reinforcing the relevance of our commitment to the cause. We actively work to raise awareness and prevent the sexual exploitation of children and adolescents, promoting actions that disseminate information, encourage the engagement of employees and partners, and ensure that our operations are aligned with these essential principles.

By strengthening these partnerships and initiatives, we reaffirm our mission to build a more ethical, sustainable, and inclusive business environment, promoting positive impacts for society and the sector in which we operate.

VAMOS actively participates in various associations and entities that promote good business practices, corporate governance, social responsibility, and sustainability. Some of the main associations and initiatives we are part of include:



UN Global Compact: commitment to universal principles in the areas of human rights, labor, the environment, and anti-corruption; participant in the Working Groups on Climate Action, Communicate and Engage, and Human Rights.



Movimento Mulher 360: focus on inclusion and female empowerment in the corporate environment, promoting equity and leadership opportunities for women; we participate in meetings promoted by the initiative;



ABRASCA: working to strengthen corporate governance and improve management practices in the capital market; we participate in meetings promoted by the entity;



Business Development Agency (AGFE): promotion of initiatives aimed at sustainable growth and innovation in business; we are part of the association, with one representative; **GRI 2-23**



Na Mão Certa: movement to combat the sexual exploitation of children and adolescents on Brazilian highways. We contribute financially to the institution in full agreement with the organization; we participate in meetings, the formation of focal points, and the development of an action plan.

Through Truckvan,
we participate in:



Guarulhos Commercial and Business Association (ACE)



Brazilian Trade and Investment Promotion Agency (APEX)



Brazilian Association of Machinery and Equipment Manufacturers (ABIMAQ)



Brazilian Association of Medical Device Manufacturers (ABIMO)



Brazilian Association of Defense and Safety Materials Industries (ABIMDE)



American Chamber of Commerce (AMCHAM)



National Association of Road Equipment Manufacturers (ANFIR)



National Association of Cargo Transportation and Logistics (NTC)



Interstate Union of the Railway and Road Materials and Equipment Industry (SIMEFRE)



ENVIRONMENTAL MANAGEMENT

08



ECO-EFFICIENCY GRI 3-3 305

At VAMOS, we understand that environmental management is a strategic pillar for our sustainable growth. We have made strategic commitments to minimize the impacts of our operations, especially those related to climate change, and we act in an integrated manner in the management of water, energy, waste, and biodiversity.

The logistics sector plays a central role in greenhouse gas (GHG) emissions, which is why we have developed strategies to reduce our carbon footprint by improving fleet efficiency, expanding the use of renewable energy, and investing in innovative solutions. At the same time, we conduct initiatives for the conscious use of water resources, responsible waste disposal, and biodiversity conservation, ensuring that our activities contribute to a more sustainable future.

More than just mitigating impacts, we seek to identify and manage opportunities that reinforce our environmentally responsible performance. In this way, we strengthen our resilience to climate change and drive the transition to a low-carbon economy, in line with industry best practices and the expectations of our stakeholders.

Environmental
management




Energy GRI 3.3 302; 305

At VAMOS, we use renewable and non-renewable energy sources to power our operations, seeking a balance between efficiency and sustainability.

We monitor energy consumption on a monthly basis to consolidate our GHG inventory, ensuring efficient and sustainable management. Fuel is essential for the movement of our teams, transportation of parts, customer visits, and maintenance operations, while electricity powers enables activities at dealerships and administrative operations.

Among renewable sources, we highlight solar energy, with 13 units operating with photovoltaic panels by the end of 2024, including 12 dealerships – 5 Transrio (Araguaína, Palmas, Gurupi, Eldorado do Sul, and Pelotas), 3 Fendt (Formosa, Primavera do Leste, and Querência), 3 Valtra (Rio Verde, Água Boa, and Querência) and 1 DHL (Ponta Grossa) –, in addition to the BMB unit. We also use ethanol in our operating fleet, reducing emissions associated with transportation.

We emphasize that the energy matrix of the VAMOS ecosystem is composed of diverse sources, including supply from the National Interconnected System (SIN), the free market, and solar panels. In our light fleet, we use renewable fuels, while in operations with diesel-powered vehicles, workshops and industries, inputs such as acetylene and MIG gas are used in production processes.




352,901 kWh

OF SOLAR ENERGY INJECTED INTO THE GRID BY DEALERSHIPS

161,280.21 kWh

OF SOLAR ENERGY GENERATED AT BMB







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08 Environmental management

Water GRI 303-1; 303-2; 303-3; 413-2; 3-3 CLIMATE STRATEGY AND ENVIRONMENTAL MANAGEMENT

Although water is not used on a large scale directly in our activities, it plays an essential role in our operations. The main impacts related to water resources occur through its recurring use in administrative units, in the operation and cleaning of equipment, or in our maintenance processes.

At the industrial unit, it is essential for cooling equipment, ensuring operational efficiency. In addition, our activities can generate indirect impacts, such as increased demand for water in regions where our customers operate.

Our commitment to efficient water management resulted in a significant improvement in the **CDP Water ranking in 2024**, raising our score from **C** to **B-**. This recognition reinforces our ongoing efforts to optimize water use and reduce environmental impacts, aligning our practices with the best sustainability guidelines.

To monitor the volume of water withdrawn, our methodology considers the conversion of the financial amount paid to dealerships into cubic meters, supplemented by direct meter readings or well concession fees, and by controlling the volumes purchased from service providers. This integrated approach ensures a comprehensive view of water consumption, enabling efficient and sustainable resource management.

For the disposal of effluents, we direct waste to the public sewage system or, where necessary, use septic tanks with periodic maintenance.

Some of our units have oil and water separators (CSAO) in critical areas, ensuring the retention and treatment of effluents to prevent contamination. We also adopt strict control of used contaminated lubricating oil (OLUC), sending it for refining for industrial reuse.

To mitigate impacts, we train employees in proper handling and rely on suppliers specialized in collection and treatment, preventing contamination of water bodies.

We continue to reduce water consumption in our operations by expanding reuse, harvesting rainwater, and implementing dry washing systems to optimize water use in cleaning assets. Within our operations, seven dealership units and two pre-owned vehicle units have systems for rainwater reuse.

As a result, in 2024 we achieved the World Bank's **EDGE Green Building** sustainable certification for *Mundo Caminhão Sinop*. Adding to the units certified in 2023 (Fendt *Formosa*, Fendt *Querência*, Fendt *Sinop*, *Valtra Alta Floresta*, and *Valtra Querência*) and in 2022 (Fendt *Primavera do Leste*), we ended 2024 with seven certified units, thus ensuring our commitment to sustainability.

In 2024, these units recorded a reduction of 4,272 cubic meters in water consumption – a volume equivalent to 1.7 Olympic swimming pools. The result reinforces our commitment to efficient management and responsible use of water resources.

We also conducted a socio-environmental study to identify units located in areas of water stress. We used data from the Socio-Environmental Institute, Aqueduct, and MapBiomas as a reference, ensuring a detailed and up-to-date analysis.

In the study, we identified six units in areas of water stress, two from Rental and four from Dealership, with the units located in areas of water stress classified as medium, high, or extremely high magnitude. As

part of this process, we consolidated the geographic coordinates of the 86 units analyzed, enabling accurate and continuous monitoring of risks and opportunities related to the sustainable use of natural resources.



Biodiversity GRI 304-1; 304-2; 304-3; 304-4; 3.3 411 3-3 CLIMATE STRATEGY AND ENVIRONMENTAL MANAGEMENT



To mitigate environmental impacts and improve the monitoring of our operations, we conducted a socio-environmental mapping covering 100% of our business units in 2022, with a review and update completed in 2024.

This study identified units located in areas of water stress and close to indigenous territories, ensuring a more accurate assessment of potential environmental risks.

The survey results indicated that there are no significant impacts related to local species, affected areas, the duration of impacts or their reversibility in regions occupied by our business units.

In terms of biodiversity, the *Valtra* Rondonópolis unit, belonging to the Dealership segment (transferred to the Automob Group in December), was identified as the closest to an indigenous area, located 10 kilometers away in a straight line and 46 kilometers away by paved road from this region. The analysis found no direct impacts from the unit on the indigenous territory.

Launched in 2023, *VAMOS Eco Guardião* is a system applicable to Komatsu equipment that allows the location of equipment to be identified, preventing its use in illegal areas. In 2024, we improved this system by integrating a complete digital audit and licensing flowchart. This evolution has brought more efficiency to environmental management, resulting in a 20% reduction in identified risks and the implementation of more agile and transparent action plans during the year. Launched in 2023, *VAMOS Eco Guardião* is a geolocation system applied to Komatsu equipment, allowing its location to be monitored and preventing its use in illegal areas.

To complement our management process, when choosing locations for new units, we seek to ensure that they will not be based on land that could have an impact on local biodiversity, such as deforestation and invasion of protected areas.



Waste GRI 306-1; 306-2; 306-3; 306-4; 306-5; 3-3 CLIMATE STRATEGY AND ENVIRONMENTAL MANAGEMENT

Our commitment to sustainable waste management is aligned with best environmental practices. The implementation of integrated monitoring systems, the adoption of structured disposal flows and reverse logistics for materials ensure that our processes minimize environmental impacts and comply with current legislation.

Waste management can generate both opportunities and challenges. When well managed, it can provide economic benefits, such as the sale of recyclable materials and the development of new products. However, excessive generation can cause environmental impacts, public health risks, and high operating costs.

To ensure efficient management and proper disposal of waste, we have implemented the Vertown platform, which enables the certification of suppliers and transporters, the issuance of the Waste Transport Manifest (MTR), and the monitoring of the issuance of the Final Destination Certificate (CDF).

At the same time, all units are mapped and monitored to ensure the obtaining and renewal of environmental licenses and exemptions. To strengthen this control, we use the Docket tool, which centralizes document management and issues automatic alerts for license renewal, ensuring environmental compliance and the mitigation of impacts associated with waste.

Preventive maintenance also plays an essential role in reducing waste generation. By following manufacturers' recommendations, we avoid unexpected breakdowns and ensure better quality and more durable parts. This reduces the frequency of replacements, extends the useful life of equipment, and reduces energy, fuel, and natural resource consumption.

In administrative and used equipment sales units, waste generation does not have a significant environmental impact. However, in the machinery and equipment rental segment and at dealerships, waste management requires special attention, as it involves materials such as oils, spare parts, personal protective equipment (PPE), and other inputs that require specific disposal.

In 2024, we generated 994.61 tons of non-hazardous waste (not destined for final disposal and managed outside the company), a 16% reduction compared to 2023, when we reached 1,188.03 tons.

The generation of hazardous waste was 707.91 tons, also not destined for final disposal and managed externally, representing a reduction of 19% compared to 2023, which totaled 873.00 tons. This result reflects our efforts to regularize the disposal of waste from dealerships.

For 2025, we will remain focused on defining waste disposal processes for yards, pre-owned vehicles, heavy vehicle renting, agriculture, and intralogistics. **GRI 306-3; 306-4**



We generate waste both at our own facilities and at our clients' sites. When the waste is generated at our facilities, we take full responsibility for its disposal, following our internal process to ensure proper packaging and transportation.

At customer sites, responsibility may be shared, as defined in the commercial agreement. In any scenario, we ensure that waste is properly packaged to prevent leaks and contamination.

We have improved our operations to strengthen environmental responsibility and the circular economy, ensuring the safe disposal of waste. In 2024, we advanced waste management by improving the corporate online system, resulting in increased use of the Vertown platform for issuing MTRs.

Compared to the first half of 2024, the percentage of registered units that started issuing MTRs directly through the platform increased from 24% to 45%, reflecting greater adherence to the system and strengthened operational control. This advance reinforces our commitment to efficient waste management, ensuring transparency, traceability, and environmental compliance.

All information on waste management is reported to the Sustainability Committee. Together with the Sustainability and Safety, Health, Environment and Quality (SSMAQ) teams, this Committee evaluates the actions taken and promotes the adoption of good practices to prevent and mitigate environmental impacts related to waste.



CLIMATE CHANGE GRI 3.3 201; 201-2; 3.3 305; 305-4

We recognize that transportation is directly linked to global climate challenges and are fully aware of the sector's environmental impact, especially in terms of GHG emissions and their effects on climate change.

At VAMOS, we continue to advance the climate agenda and, as a result, have achieved an A- rating in the CDP Climate assessment. For the third consecutive year, we have maintained our presence in B3's IC02 portfolio, reinforcing our commitment to GHG emission efficiency. This recognition reflects the impact of our strategic initiatives, such as fleet renewal, use of renewable energy, telemetry, preventive maintenance, and offsetting direct and indirect emissions in partnership with our customers.

VAMOS reaffirms its commitment to sustainability by neutralizing its scope 1 and 2 emissions annually. In addition, through the **VAMOS Carbon Zero Program**, we encourage our customers to offset the emissions of their rented fleet, integrated into the company's scope 3. The initiative enables the offsetting of emissions from rented assets and drives the transition to a low-carbon economy, with a focus on expanding the reach and awareness of the importance of joining the Project. As a result of these advancements, in 2024, we offset more than 9,000 tons of carbon through credits acquired in partnership with clients from the VAMOS Carbono Zero Program.

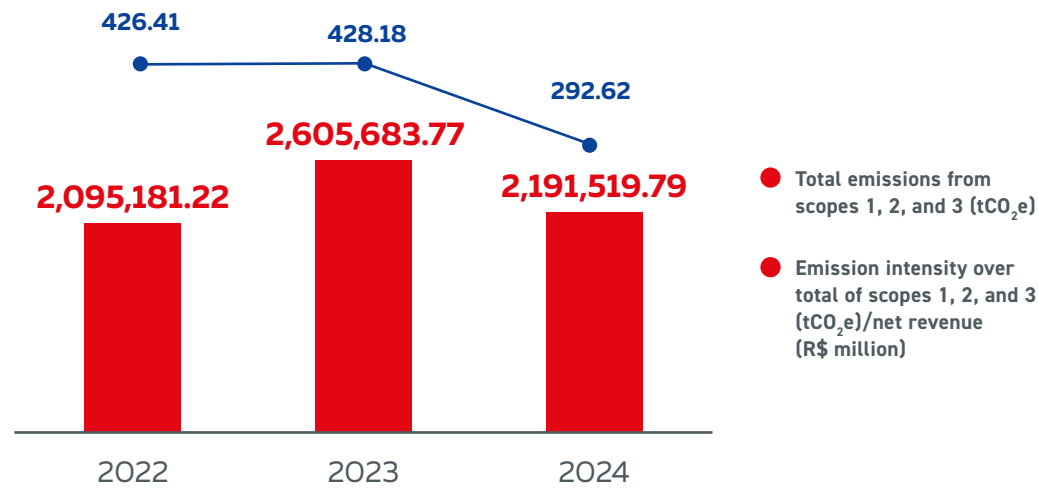
We aim to contribute to carbon reduction by maintaining a low average fleet age, with trucks that are 2.6 years old. In addition, we have a robust investment plan to replace Euro 5 vehicles with Euro 6 models and promote the efficient use of fuels and renewable energy.

As part of our business model focused on providing sustainable solutions to the market, VAMOS has been increasing the number of electric forklifts in its fleet. We also offer electric trucks and assets capable of using biomethane.

Our business model supports the renewal of the Brazilian fleet. In the used vehicle segment, most vehicles are single-owner and have an average age lower than the national average, which also represents a differentiator in fleet quality and longevity.

We are committed to contributing to a 15% reduction in GHG emissions intensity by 2030—an objective set by the *SIMPAR* holding company in 2021 in alignment with the Sustainability-Linked Bond.

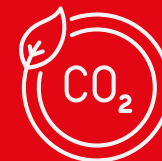
GHG emission intensity – tCO₂e/net revenue (R\$ million) GRI 305-4



Note: The numbers consolidate information from Rental and Dealerships. In 2024, the emissions from Rental were 2,178,367.70 tCO₂e, and from Dealerships, 13,152.1 tCO₂e for Scopes 1, 2, and 3.

The costs associated with the initiatives adopted to mitigate climate risks are reflected in the investments made in 2024 to expand our sustainable solutions.

These results reflect our ongoing commitment to sustainability and the transition to a low-carbon economy, ensuring that our operations become increasingly efficient and aligned with best environmental practices.



+78,000 tons

OF CARBON AVOIDED THROUGH THE USE OF ELECTRICS



GHG emission intensity – tCO₂e/net revenue (R\$ million)¹ GRI 305-1; 305-2; 305-3; 305-4; 305-5



	2022		2023		2024					
	tCO ₂ e	Intensity by scope (tCO ₂ e)/net revenue (R\$ million)	tCO ₂ e	Intensity by scope (tCO ₂ e)/net revenue (R\$ million)	Rental		Dealerships		Consolidated	
					tCO ₂ e	Intensity by scope (tCO ₂ e)/net revenue (R\$ million)	tCO ₂ e	Intensity by scope (tCO ₂ e)/net revenue (R\$ million)	tCO ₂ e	Intensity by scope (tCO ₂ e)/net revenue (R\$ million)
Scope 1 ²	4,059.9	0.83	6,240.17	1.03	5,030.45	1.07	2,954.29	1.06	7,984.74	1.07
Scope 2 ³	178.62	0.04	249.069	0.04	214.50	0.05	266.08	0.10	480.57	0.06
Scope 3 ⁴	2,090,942.70	425.55	2,599,194.53	427.11	2,173,122.75	462.44	9,931.73	3.56	2,183,054.48	291.49
Emission intensity over the total of Scopes 1, 2, and 3 (tCO ₂ e)/net revenue (R\$ million)	2,095,181.22	426.41	2,605,683.77	428.18	2,178,367.70	463.55	13,152.10	4.71	2,191,519.79	292.62
Emission intensity in relation to the total of Scopes 1, 2, and 3 (with categories 4 and 13) – Tank to Wheel		310.02		299.97		388.98		1.38		211.47

1. For the calculation, we considered the gases CO₂, CH₄, and N₂O, using the operational control approach.

2. For Scope 2, we applied the location-based approach. In 2024, VAMOS's Scope 2 emissions increased compared to 2023 due to the company's expansion and the growing number of employees. In 2024, we began accounting for I-RECs from the Truckvan unit, which operates in the free energy market. GRI 2-4: 2023 data has been restated in alignment with the Public Emissions Registry.

3. Scope 3 emissions decreased as a result of improved reporting in the leased assets category. We started using Ituran telemetry data to estimate mileage traveled by our clients' fleets. Increases in the employee commuting and business travel categories are related to business expansion and growth in headcount. The rise in Category 4 emissions is due to the inclusion of imports and freight operations from Truckvan, which had not been previously accounted for. For Category 2, we now include only CAPEX related to assets (machinery, trucks, light vehicles, and equipment).

4. No reduction was observed in certain Scope 1 and Scope 3 categories due to VAMOS's expansion, which led to increased fuel consumption from new acquisitions, the opening of new branches, and growth in the number of employees. However, emission reductions were recorded in Categories 6 and 7 of Scope 3, and in the solid waste and effluent category of Scope 1. These reductions reflect the company's continued efforts to lower GHG emissions. In 2023, there was a significant increase in the use of solar energy, and reductions in waste generation, business travel, and employee commuting.

5. Methodologies used align with the GHG Protocol and the IPCC [GWP100a [IPCC, 2013]]. Reported emissions follow the Public Emissions Registry and do not include international emissions from VAMOS or greenhouse gases not covered by the Kyoto Protocol. These include: BMB emissions (Mexico) – Scope 1: 30,196.661 tCO₂e; Scope 3: 54,502.192 tCO₂e; and other GHGs not covered by the Kyoto Protocol – Scope 1 fugitive emissions: 230.2012 tCO₂e.

6. GRI 2-4: 2023 data has been restated in alignment with the Public Emissions Registry.

For more information, see the Emissions tables in the annexes of this document.



Climate risk management

GRI 3.3 201; 201-2; 3-3 305

In 2024, we continued the risk mapping initiated in 2022, using our risk matrix (probability x impact) to classify risks as high, medium, low, and very low.

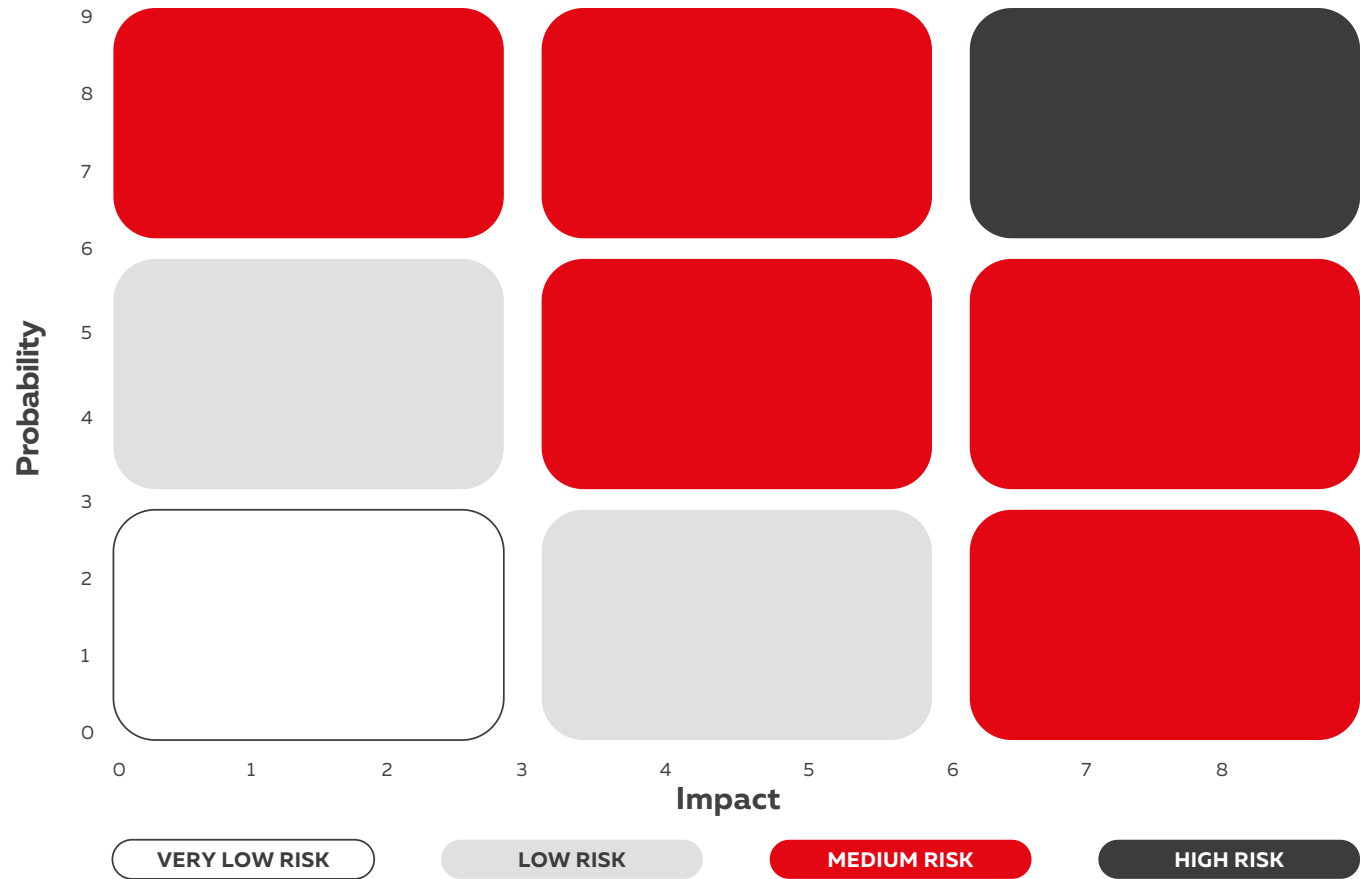
This analysis was conducted based on the Net Zero Emissions Scenario (NZE) of the International Energy Agency (IEA) and the International Renewable Energy Agency (IRENA), considering the RCP¹ 4.5 and RCP 8.5 projections, and applying the Situation-Task-Action-Result (STAR) methodology. At the end of the process, regulatory, technological, reputational, chronic physical, acute physical, legal, transition, and market risks were identified.

1. The acronym RCP stands for Representative Concentration Pathways and is used in the context of climate change, especially in reports by the Intergovernmental Panel on Climate Change (IPCC). RCPs are scenarios for projecting GHG concentrations in the atmosphere, used in climate models to predict future global warming. They are not predictions, but rather possible paths based on different emission levels.

Environmental management



Climate risk matrix GRI 201-2



Note: The published information refers to a study developed in 2022. The climate risk matrix is currently under reassessment, as is the company's climate strategy for the upcoming cycles.



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Very low risk

RVA 12: Legal risk of increased exposure to climate litigation, requiring increased efforts to reduce GHG emissions.

Low risk

RVA 11: Legal risk of increased exposure to climate litigation for automakers and their clients.

RVA 15: risco de transição para tecnologias de emissões mais baixas, levando a necessidade de adoção de padrões mínimos de eficiência energética e hídrica nas edificações.

Medium risk

RVA 1: Risk from current regulation related to the unpredictability of the value of Decarbonization Credit Certificates (CBIOS).

RVA 2: Reputational risk from failure to meet the reduction target tied to the bond.

RVA 3: Reputational risk from competition for food production areas to produce biofuels, indirectly affecting the company.

RVA 4: Emerging regulatory risk associated with an increase in the demand for biofuel origin certification.

RVA 5: Emerging regulatory risk associated with the implementation of carbon pricing mechanisms for fossil fuel producers.

RVA 6: Emerging regulatory risk associated with the creation of laws limiting the use of fossil fuels, requiring higher spending on renewable fuels.

RVA 7: Emerging regulatory risk associated with the establishment of GHG emission limits for vehicle manufacturers.

RVA 13: Technological risk of adapting physical structures for electric vehicle charging.

RVA16: Chronic physical risk from changes in precipitation patterns and extreme variability in climate patterns based on RCP 4.5, leading to drought and impacting VAMOS and its clients.

RVA 17: Chronic physical risk from changes in precipitation patterns and extreme variability in climate patterns based on RCP 8.5, leading to drought and impacting VAMOS and its clients.

RVA 18: Acute physical risk from increased severity and frequency of extreme weather events, such as floods, based on RCP 4.5, affecting facilities.

RVA 19: Acute physical risk from increased severity and frequency of extreme weather events, such as floods, based on RCP 8.5, affecting facilities.

RVA 20: Chronic physical risk from rising average temperatures, based on RCP 4.5, affecting the company and its clients.

RVA 21: Acute physical risk from increased severity and frequency of extreme weather events, such as strong winds, based on RCP 8.5, affecting facilities.

RVA 22: Acute physical risk from increased severity and frequency of extreme weather events, such as strong winds, based on RCP 4.5, affecting facilities.

RVA 23: Chronic physical risk from rising average temperatures, based on RCP 8.5, affecting VAMOS and its clients.

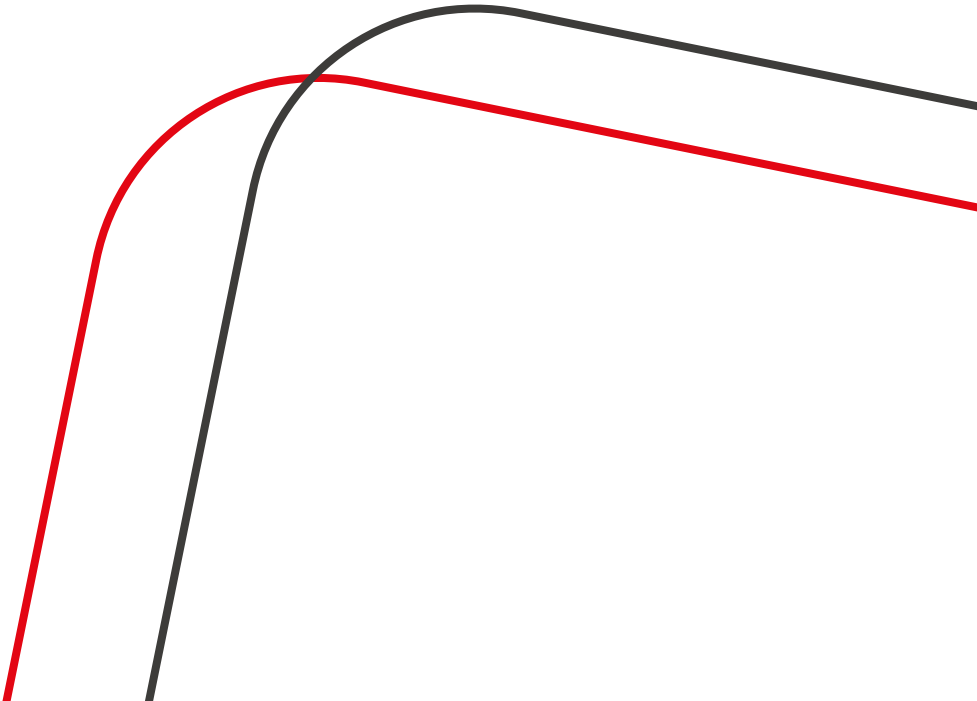
High risk

RVA 8: Emerging regulatory risk associated with the creation of laws that limit the use of fossil fuels, requiring investments in fleet renewal for electric vehicles.

RVA 9: Emerging regulatory risk associated with the establishment of emission limits for the transportation sector, requiring investments for emission reduction and compensation.

RVA 10: Emerging regulatory risk associated with the establishment of emission limits for the transportation sector, requiring the payment of fees and/or taxes.

RVA 14: Technological risk of replacing internal combustion vehicles with electric vehicles.



Risk 1: changes in regulations for existing products and services

Classification: regulatory/emerging risk.

Regulatory risks can have a big impact on our operations, especially with new laws that limit the use of fossil fuels and require investments in electric vehicles. We keep a close eye on these changes, as strict new rules could affect our compliance, add costs, and pose reputational risks to our ESG strategy.

- **Situation:** governments have adopted GHG emission limits as a strategy to reduce environmental impacts.
- **Task:** the transportation sector, which is dependent on fossil fuels, is targeted by these regulations and may represent an emerging risk.
- **Action:** we have implemented measures to mitigate emissions by expanding fleet renewal, offsetting emissions, and installing solar panels or the use of renewable energy through the open market.
- **Result:** by 2024, we have expanded our fleet of sustainable assets and increased emissions offsetting.

The financial impact of this risk is related to increased operating costs if we are forced to quickly replace fossil fuel-powered vehicles. We may also face additional costs in fines if adaptations required by new legislation are not made on time. **GRI 201-2**

Risk 2: replacement of combustion vehicles with low-emission technologies

Classification: technological risk.

The advancement of fleet electrification and the transition to low-emission technologies represent challenges and opportunities for our industry. Our sustainability strategy prioritizes fleet modernization and continuous monitoring of technological innovations.

- **Situation:** IRENA and IEA climate transition scenarios predict increased electrification and reduced dependence on the conventional electricity grid.
- **Task:** the lack of strategic planning for the expansion of the electric fleet and self-generation of energy may represent a risk to our business.
- **Action:** we have invested in expanding the electric fleet and in the use of renewable fuels and energy.
- **Result:** in 2024, 8% of the rented fleet was electric.

The accelerated transition may require significant investments, increasing capital costs. However, our strategy of continuously renewing our fleet positions us competitively in the face of industry challenges and opportunities.

Risk 3: carbon pricing mechanisms

Classification: regulatory/emerging risk.

The global trend toward adopting carbon pricing mechanisms may directly impact the transportation sector. Estimates indicate that this cost could reach US\$130/tCO₂ in 2030 and US\$200/tCO₂ in 2050 in emerging economies.

- **Situation:** governments are adopting carbon pricing to reduce GHG emissions.
- **Task:** the transport sector, due to its dependence on fossil fuels, is subject to these regulations, representing a significant risk.
- **Action:** to mitigate this risk, we have intensified emissions offsetting actions, fleet renewal, and solar energy expansion.
- **Result:** by 2024, we have increased our fleet of electric assets, offset 100% of our scope 1 and 2 emissions, and expanded our VAMOS Carbon Zero Program.

If materialized, this risk would result in additional costs to reduce and offset our emissions, increasing the need for investments in sustainability.



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Risk 4: change in precipitation patterns and extreme climate variability

Classification: chronic physical risk.

We evaluate the impacts of climate change, considering RCP 4.5 and RCP 8.5 scenarios, which indicate risks of severe drought. This factor may impact our business and customers, in addition to increasing electricity costs due to Brazil's dependence on hydroelectric power.

- Droughts may restrict our expansion into certain regions and financially impact our operations. In addition, there are operational risks related to the water supply for our units, requiring investments in infrastructure and strategic planning to ensure operational continuity.
- Extreme weather events such as those that occurred in May 2024, including heavy rains that hit the state of Rio Grande do Sul, disrupted our operations in the affected regions and impacted customers and employees, rendering our operations impossible for almost four months.





Opportunities identified

OPPORTUNITY 1: GREATER ACCESS TO CREDIT AND DIVERSIFICATION OF FINANCIAL ASSETS

Our commitment to sustainability strengthens our image in the market, attracting investors and strategic partners. This facilitates credit raising, diversification of financial assets, and company growth. An example of this advantage was the issuance of a Sustainability-Linked Bond by *SIMPAR* and the obtaining of a credit line from IDB Invest (Inter-American Development Bank).

OPPORTUNITY 2: LOWER WATER USE AND CONSUMPTION

In 2024, the World Bank's EDGE Green Building certification was achieved for the Sinop Mundo Caminhão store, bringing the total number of VAMOS stores with this certification to seven. In 2023, we acquired five more certifications for the Fendt *Formosa*, Fendt *Querência*, Fendt Sinop, Valtra *Alta Floresta*, and Valtra *Querência* stores. These certifications attest to the reduction in water and energy consumption and in the use of materials, contributing to the reduction of CO₂ emissions. This advance not only reduces operating costs, but also reinforces our commitment to the ESG agenda, bringing reputational and financial benefits.

OPPORTUNITY 3: USE OF LOW-CARBON ENERGY SOURCES GRI 3.3 302; 302-5; 3.3 305

In 2024, we made significant progress in our own renewable energy generation, increasing the number of stores (Dealerships) that use solar energy. We ended the year with 13 generating units in operation, which contributed to reducing our dependence on the conventional electricity grid and mitigating the financial impacts related to tariff adjustments. **GRI 302-5**

The instability in reservoir levels, which are often below the minimum required for hydroelectric generation, compromises the safety of supply and puts pressure on electricity costs. In this scenario, VAMOS reaffirms its commitment to sustainability, setting a target of generating at least 20% of the energy demand of its units – including acquired companies – from renewable sources by 2025. The objective is to progressively reduce energy purchases from the National Interconnected System (SIN), prioritizing the implementation of clean and sustainable solutions in its operations.

The use of clean energy is already a reality at our Truckvan factory, which operates with 100% energy from the free market. In addition, we have an ongoing project to evaluate the expansion of this model to other VAMOS business units.

Advances in the use of solar energy and the diversification of the company's energy sources not only generate environmental gains but also financial ones. The expansion of our own energy generation and the acquisition of energy on the free market will significantly reduce energy costs in the medium and long term. Although the initial investment may be high, the benefits related to reduced operating expenses, strengthening our reputation with stakeholders, and enhancing our ESG agenda strategically positioning VAMOS with customers, investors, and shareholders.



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Environmental management

OPPORTUNITY 4: REPUTATIONAL BENEFITS AND INCREASED DEMAND FOR SUSTAINABLE PRODUCTS

Our modern and efficient fleet, combined with the VAMOS Carbon Zero Program, strengthens our competitiveness and attracts customers aligned with best environmental practices. The trend toward stricter regulation and changes in consumer behavior favor the choice of sustainable services, consolidating VAMOS as a benchmark in the sector. Thus, when new regulations, taxation mechanisms for the transportation/vehicle rental sector, as well as an increase in the value of credits for emission neutralization and CBIOs arise, VAMOS will likely be minimally impacted compared to competitors that do not have this continuous and recurring fleet modernization within their sustainability strategy.

We also believe that government incentives for fleet renewal represent an opportunity for VAMOS, contributing to the acceleration of our asset renewal projects, which will consequently have positive financial impacts for the company.

The change in consumer preferences is seen as an opportunity by VAMOS, in which we stand out through our newer, more modern and efficient fleet, combined with our emissions compensation program. These differentials enable us to retain customers, while attracting new consumers to join our portfolio, ensuring competitive advantage and solid growth for the company.

At the end of 2024, 8% of the rented fleet was electric. Our ongoing renewal strategy sets us apart in the market, ensuring a competitive advantage over competitors with less efficient fleets.

With structured risk management and a focus on innovation and sustainability, we remain steadfast in building a resilient, efficient company that is prepared for the challenges and opportunities of the energy transition and the low-carbon economy.

The VAMOS Fleet Renewal Program offers truck drivers the opportunity to access more modern, efficient vehicles with a lower environmental impact. In line with our strategy, we maintain a fleet with a low average age and expand the offer of electric and biomethane-powered vehicles, contributing to the reduction of GHG emissions.

These initiatives, already implemented, anticipate our response to risks identified in the Climate Risk Matrix, such as possible more restrictive regulations on the use of fossil fuels, reinforcing our commitment to the transition to a cleaner and more sustainable matrix.



OPERATING AND FINANCIAL RESULTS

09



RENTAL & PRE-OWNED

Registrations

According to the National Federation of Motor Vehicle Distribution (FENABRAVE), in 2024, 122,099 trucks were registered – 17.4% more than in 2023. Of this total, rental companies account for about 7% of registrations.

If we take into account truck registrations by rental companies over the last three years, VAMOS accounted for 59% of the total sample, reinforcing its leadership in the heavy vehicle rental market.

Evolution of the rental fleet

We reached a total of 51,604 rental assets, representing a 12.9% growth in the fleet compared to December 2023. Of these, 40,464 were trucks and implements and 11,140 were machinery and equipment, representing a fleet mix of 78% and 22%, respectively, as shown in the chart below. When considering the assets available in our pre-owned stores, VAMOS' total assets amount to 53,886.

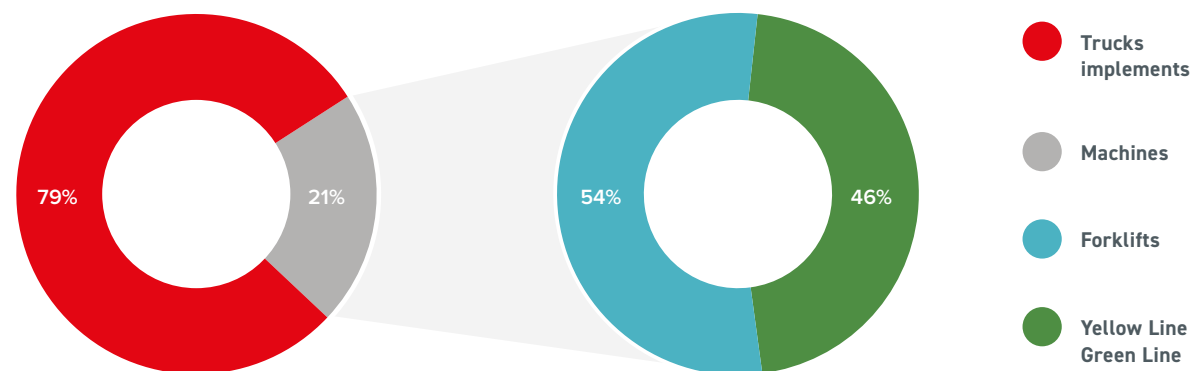
Broad customer base in various sectors of the economy

We present a summary of the composition of the company's customer base. As detailed in the chart below, we operate with customers from various sectors, reinforcing the penetration potential of the asset light model, contributing to greater diversification of revenue related to our customers and mitigating concentration risks.

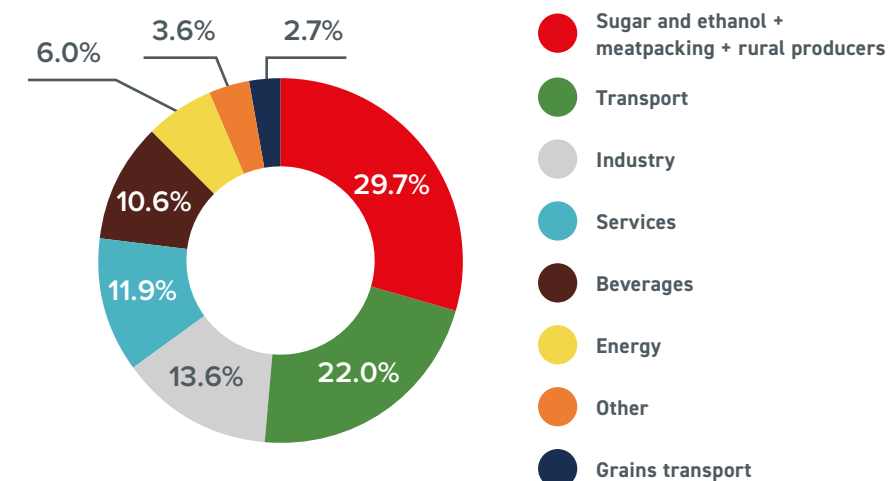
Currently, approximately 10% of the company's rental revenue is related to forklifts dedicated to intralogistics for large industries with excellent credit ratings.



VAMOS fleet profile (% of assets)



Revenue by sector (Dec./2024)



Sempre Novo in 2024

In June 2024, we launched *Sempre Novo* (Always New), which consists of pre-owned assets in excellent condition available for rental or sale, focusing on customers who do not need a brand-new truck – a strategy aligned with the company's plan to offer customers a unique opportunity in the heavy-duty rental segment at lower prices.

Contracts sold for assets in the *Sempre Novo* program totaled in 2024, resulting in more than R\$353 million in contracts sold. The implementation of Always New in 2024 totaled R\$250 million, reaffirming the company's operational capacity to make the product available to customers in an increasingly agile manner.

Net rental revenue

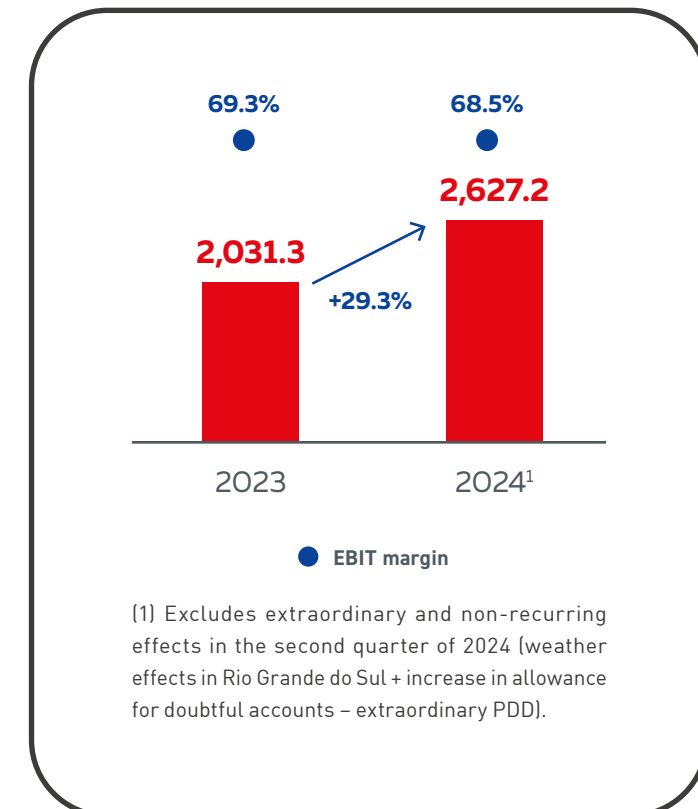
Net rental revenue grew 34.8%, driven mainly by net service revenue, which totaled R\$3.624 billion for the year (+34.8% versus 2023) and net revenue from asset sales, which totaled R\$705.5 million (+34.3% versus 2023 – excluding a non-recurring transaction in the first quarter of 2023 in the amount of R\$84.6 million).

In the annual comparison, net revenue from services showed significant growth: 30.8% in contracts without maintenance and 46.5% in contracts with maintenance. This performance reinforces the penetration potential of VAMOS' services in both modalities, evidencing growing demand from our customers, as observed in 2024 compared to the previous year.

EBIT from rentals

EBIT from rentals reached R\$2,627.2 billion in 2024, 29.3% higher than the accumulated figure for 2023. The growth in results in the periods mainly reinforces the increase in revenue between the periods, given the volume of rental asset deployments.

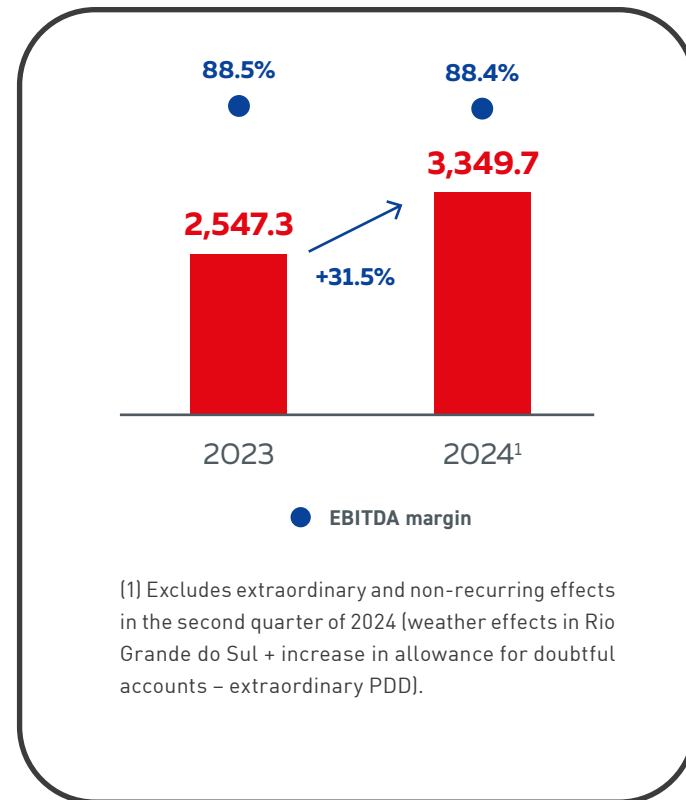
The EBIT margin was temporarily affected by the increase in costs related to repossessed assets, such as freight costs for moving assets and expenses for preparing them for sale or the second rental cycle. Even with the effect of asset repossessions, we presented a resilient EBIT margin when compared to the previous year.



Rental EBITDA

Accumulated rental EBITDA for 2024 totaled R\$3,349.7 million, an increase of 31.5% compared to 2023.

EBITDA growth in the periods was driven by the same factors that positively affected EBIT. In 2024, the EBITDA margin totaled 88.4%, a slight decrease compared to the previous year, reflecting the same temporary effects that affected the EBIT margin and were mentioned above.



Pre-owned

Net revenue from sales of pre-owned rental assets

Net revenue from the sale of rental assets grew by more than 34% in both the fourth quarter and the full year 2024, excluding the non-recurring transaction of R\$84.6 million in the first quarter of 2023 in the comparative period. Gross margin was 18.1% in the quarter and 20.7% in the year.

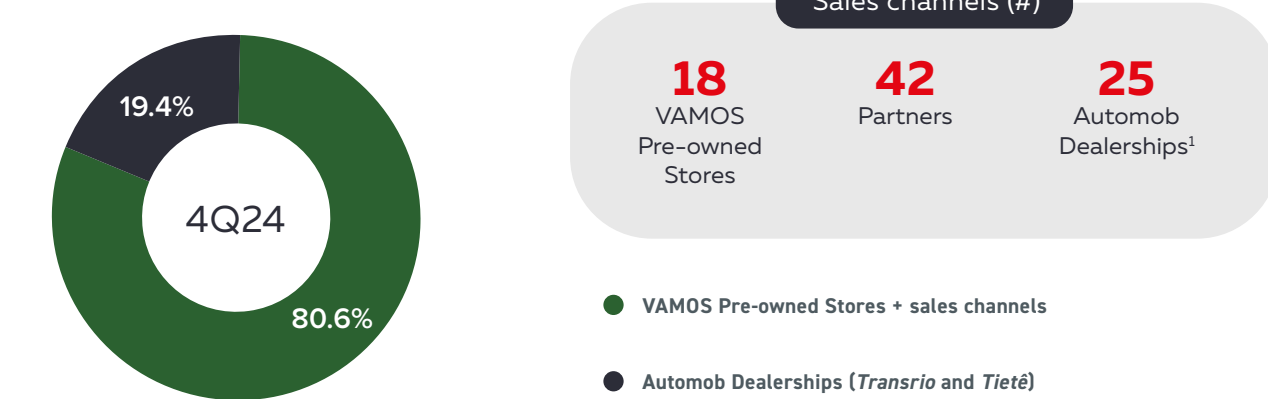
The increase in revenue in the periods reinforces the strength of the pre-owned market and highlights the sales potential of our assets, recognized for their good quality, low maintenance requirements, and the reliability of the VAMOS brand. This performance also reflects the expansion of our commercial reach, driven by the performance of our own stores and partners.

Reach of pre-owned asset sales

Since the second quarter of 2024, we have been expanding our network of pre-owned asset sales outlets through strategic partnerships with the market, complementing the operations of our own stores. Throughout the year, sales were distributed between two main channels: (i) VAMOS pre-owned stores and (ii) partner stores.



Sales by channel type



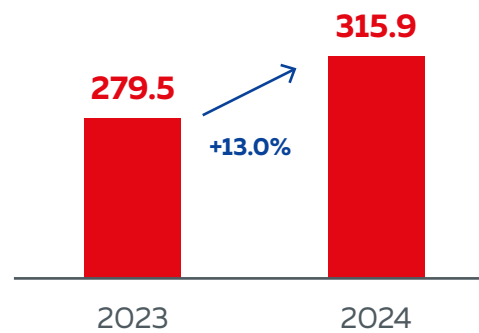
1. The Tranrio and Tietê dealerships (currently part of Automob) continue to be points of sale for our pre-owned assets, following the same commission system we use with our market partners.

INDUSTRY

Net industrial revenue

In 2024, net revenue in the segment totaled R\$315.9 million, representing an increase of 13% over the previous year. The increase in revenue in the year to date mainly reflects the higher volume of implements sold throughout 2024.

Net revenue (R\$ million)



Industrial EBIT

The industrial segment reported negative EBIT of R\$19.6 million in the fourth quarter of 2024. In the year to date, EBIT was negative at R\$11.5 million. The impact on EBIT is mainly due to the effect of lower sales of semi-trailers, in addition to the non-recurring effect of inventory adjustments.

Industrial EBITDA

The industrial segment's EBITDA for 2024 totaled R\$16.4 million, 52% below the figure recorded at the end of 2023, impacted by the factors already mentioned.



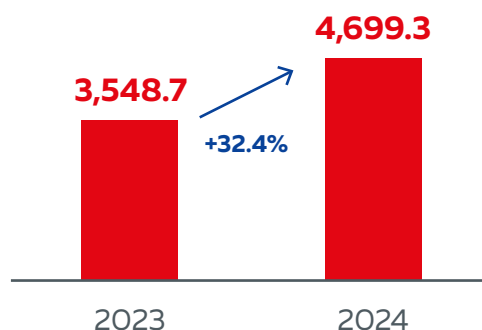
CONSOLIDATED FINANCIAL RESULTS



Consolidated net revenue

In 2024, VAMOS' consolidated net revenue totaled R\$4.7 billion, representing a 32.4% increase over the previous year. This performance was mainly driven by an increase of approximately 35% in rental service revenues, 34% in the sale of rental assets and 13% in the industry and customization segment.

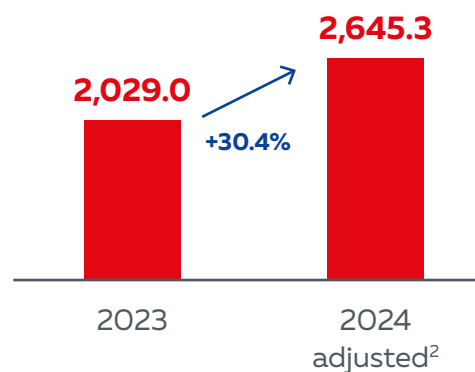
Consolidated net revenue¹ (R\$ million)



Consolidated EBIT

In the year-to-date view, consolidated EBIT was R\$2.6 billion, representing growth of 30.4% over the same period in 2023.

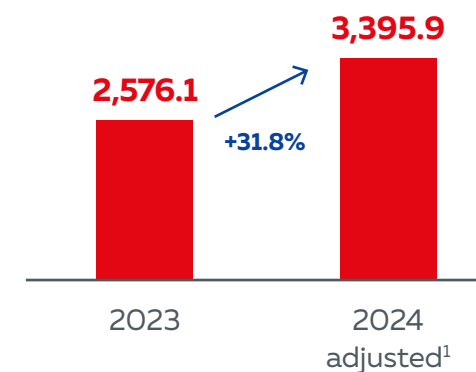
Consolidated EBIT (R\$ million)



Consolidated EBITDA

Consolidated EBITDA in 2024 totaled R\$3.395 billion, up 31.8% compared to 2023.

Consolidated EBITDA (R\$ million)



1. The figures exclude discontinued operations (Dealerships).

2. Non-recurring impacts from the second quarter of 2024 are not considered, including the adverse weather effects in *Rio Grande do Sul* and the extraordinary adjustment to the allowance for doubtful accounts (ADA).

57% EXPANSION IN NET INCOME SUPPORTED
BY STRONG OPERATING PERFORMANCE

Financial results

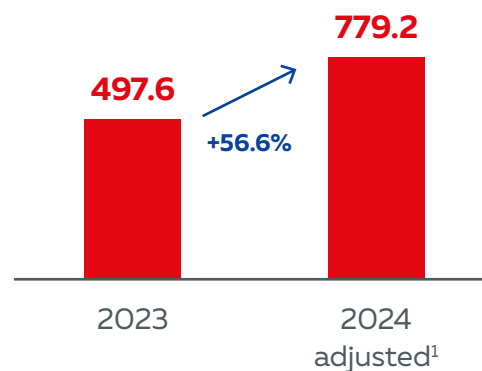
In 2024, the company's net financial result totaled R\$1.620 billion, 9.5% higher than in 2023, mainly reflecting the effect of the increase in the company's net debt, given the investments made and the variation in the CDI (Interbank Deposit Certificate) rate during the period.

It is important to mention that these investments are related to the purchase of assets for rental and, therefore, linked to long-term contracts that will contribute to EBITDA generation.

Consolidated net income

Our consolidated net income grew 57% in 2024, totaling R\$779.2 million, which shows the improvement in EBIT in the periods.

Consolidated net income (R\$ million)



1. Excludes non-recurring impacts in the second quarter of 2024, including adverse weather effects in Rio Grande do Sul and the extraordinary adjustment in the allowance for doubtful accounts (PDD).



ANNEXES

10

IDENTITY

Certifications (coverage in %)

Certifications by international standards	2021	2022	2023	2024 ⁵		
				Consolidated	Rental	Dealerships
ISO 14001 ¹	2	1.7	2.8	2	6	0
ISO 9001 ²	4.1	3.4	4	3	9	0
EDGE ³	0	1.7	8	7	0	11
GPTW ²	10	7.7	1	3	3	0
Certification/audit/internal verification by the company's own specialists						
Internal audit (other Group companies) ⁴	0	0	100	100	100	100

1. BMB and VAMOS *Locação* in *Mogi das Cruzes* are the units with ISO 14001 certification.

2. There was an increase in the number of units certified under ISO 9001 and GPTW. The VAMOS *Locação* units in *Mogi das Cruzes*, *Renato Paes de Barros* and BMB have ISO 9001 certification, with the latter also having GPTW certification.

3. Seven dealerships have EDGE Certification: *Mundo Caminhão Sinop*, *Fendt Formosa*, *Fendt Querência*, *Fendt Sinop*, *Valtra Alta Floresta*, *Valtra Querência*, and *Fendt Primavera do Leste*.

4. In 2023, a consolidated internal audit of the sustainability process was initiated.

5. The significant variation in the number of certified business units between 2023 and 2024 can be attributed to the substantial increase in the number of business units established during this period. In 2024, VAMOS expanded its operations, resulting in the creation of several new business units. However, this expansion was not accompanied proportionally by the certification process, which led to a temporary discrepancy in the number of certified units.



CORPORATE GOVERNANCE AND COMPLIANCE

Compliance with laws and regulations GRI 2-27

Total number of significant cases ¹ of non-compliance with laws and regulations during the reporting period	2022		2023		2024	
	Cases in which fines were imposed	Cases in which non-monetary sanctions were imposed	Cases in which fines were imposed	Cases in which non-monetary sanctions were imposed	Cases in which fines were imposed	Cases in which non-monetary sanctions were imposed
VAMOS Locação	0	0	0	0	0	0
VAMOS Concessionárias	0	0	1	0	0	0

1. The following criteria were adopted to define significant cases of non-compliance: situations in which the amount of the fine is equal to or greater than R\$5.000,000, regardless of nature; cases that, even with any amount, are considered relevant due to the matter involved and that cause an impact on the company's operation and/or image; and situations in which non-monetary sanctions were applied that result in significant impacts on the operation. The financial amounts stipulated for the classification of significant cases are in line with the Reference Form. The case reported in 2023 refers to a tax assessment notice relating to the non-payment of ICMS by *Transrio*. The Company has filed an appeal and is awaiting judgment. The amount of R\$6.477.408,75, reported on December 31, 2023, was updated to December 31, 2024.

Total number and amount of fines for non-compliance with laws and regulations ¹	2022			2023			2024		
	That occurred during the reporting period and were not paid	That occurred and were paid during the reporting period	That occurred during previous reporting periods and were paid during the reporting period	That occurred during the reporting period and were not paid	That occurred and were paid during the reporting period	That occurred during previous reporting periods and were paid during the reporting period	That occurred during the reporting period and were not paid	That occurred and were paid during the reporting period	That occurred during previous reporting periods and were paid during the reporting period
Total number of fines for non-compliance with laws and regulations									
VAMOS Locação	0	0	0	0	0	0	0	0	0
VAMOS Concessionárias	0	0	0	1	0	0	0	0	0
Monetary value (R\$) of fines for cases of non-compliance with laws and regulations									
VAMOS Locação	-	-	-	-	-	-	-	-	-
VAMOS Concessionárias	-	-	-	7,299,197.37	-	-	-	-	-

1. The following criteria were used to define significant cases of non-compliance: cases where the fine is equal to or greater than R\$5,000,000, regardless of nature; cases that, regardless of value, are relevant due to the matter and have an impact on the Company's operations and/or image; and cases where non-monetary sanctions were applied and have a significant impact on operations. The financial amounts stipulated for significant cases are in line with the Reference Form. The case reported in 2023 refers to a tax assessment notice relating to the non-payment of ICMS by *Transrio*. The company has filed an appeal and is awaiting judgment. The amount of R\$6,477,408.75 reported on December 31, 2023, was updated to December 31, 2024.

Operations evaluated for corruption-related risks GRI 205-1

Operations evaluated for corruption-related risks¹	2021	2022	2023	2024		
				Consolidated	Rental	Dealerships
Percentage of operations evaluated (%)	100	100	100	100	100	100

Nota: Operations and processes are evaluated in their entirety (operational, financial, image, reputational, corruption, strategic risks, etc.), and not just for corruption risks. In these assessments, the internal control environment as a whole is evaluated, identifying controls that make operations safer and hinder malicious or fraudulent acts. Examples: segregation of duties in the procurement process involving several areas, secure integrated system, multiple approval levels for each stage of the process until payment to the supplier, which hinders improper/fraudulent payments. **GRI 3.3**

1. Until 2023, the number of business lines per company was considered as operations. The operations evaluated consider those audited and/or for which risk mapping existed (e.g., *Movida* – GTF, RAC, CS *Frotas*, etc.; *VAMOS* – Truck, machinery, and equipment rental (*Borgato*), vehicle, machinery, and equipment dealership (*Transrio*), etc.; *JSL* – general cargo, dedicated, forestry, etc.). Within the CS Infra structure, only Ciclus was evaluated by Internal Audit (eight processes). In 2023, no risk assessment was performed. For 2024, we consider the Group's towers (*SIMPAR*, *JSL*, *VAMOS*, *Movida*, *Automob*, CS *Infra*, *Banco BBC*, CS *Brasil*, and *Ciclus*) as operations. For internal audit, external audit, risk mapping, and the Whistleblowing Channel, the company reports its findings to the Audit Committee and the Ethics and Compliance Committee.

Members of the governance body who have been informed and trained in anti-corruption policies and procedures GRI 205-2

Members of the governance body who have been informed and trained¹		2022			2023			2024			
		Active	Informed	Trained	Active	Informed	Trained	Active	Informed	Trained	
Southeast	Number	18	9	7	17	9	6	17	8	3	
	%	-	50.00	38.89	-	52.94	35.29	0.00	47.06	17.65	

1. We considered as active employees all those registered in SAP until 12/31/2024, excluding those who were terminated or on leave. Note: The corporate governance structure is the same for *VAMOS Locação* and *VAMOS Concessionárias*.



Employees who have been informed and trained on anti-corruption policies and procedures, by region¹ GRI 205-2



Employees who have been informed and trained, by region		2022			2023						Rentals in 2024						Dealerships in 2024						Consolidated in 2024					
					Including newly acquired companies			Excluding newly acquired companies			Including newly acquired companies ²			Excluding newly acquired companies			Including newly acquired companies ²			Excluding newly acquired companies			Including newly acquired companies ²			Excluding newly acquired companies		
		Active	Informed	Trained	Active ³	Informed	Trained	Active ³	Informed	Trained	Active ³	Informed	Trained	Active ³	Informed	Trained	Active ³	Informed	Trained	Active ³	Informed	Trained	Active ³	Informed	Trained	Active ³	Informed	Trained
North	Number	59	51	40	61	59	51	60	59	51	0	0	0	0	0	0	66	62	61	66	62	61	66	62	61	66	62	61
	%	-	86.44	67.80	-	96.72	83.61	-	98.33	85.00	-	-	-	-	-	-	-	93.94	92.42	-	93.94	92.42	-	93.94	92.42	-	93.94	92.42
Northeast	Number	53	49	47	65	48	46	47	46	44	29	29	26	29	29	26	39	39	39	39	39	39	68	68	65	68	68	65
	%	-	92.45	88.68	-	73.85	70.77	-	97.87	93.62	-	100.00	89.66	-	100.00	89.66	-	100.00	100.00	-	100.00	100.00	-	100.00	95.59	-	100.00	95.59
Midwest	Number	470	451	400	623	609	499	621	609	499	40	40	32	40	40	32	478	473	450	478	473	450	518	513	482	518	513	482
	%	-	95.96	85.11	-	97.75	80.10	-	98.07	80.35	-	100.00	80.00	-	100.00	80.00	-	98.95	94.14	-	98.95	94.14	-	99.03	93.05	-	99.03	93.05
Southeast	Number	1,045	1,025	974	1,449	1,228	1,117	1,078	1,068	957	2,093	1,211	1,066	1,206	1,186	1,049	477	275	247	260	245	222	2,570	1,486	1,313	1,466	1,431	1,271
	%	-	98.09	93.21	-	84.75	77.09	-	99.07	88.78	-	57.86	50.93	-	98.34	86.98	-	57.65	51.78	-	94.23	85.38	-	57.82	51.09	-	97.61	86.70
South	Number	190	181	165	239	233	200	239	233	200	122	122	109	122	122	109	270	227	192	270	227	192	392	349	301	392	349	301
	%	-	95.26	86.84	-	97.49	83.68	-	97.49	83.68	-	100.00	89.34	-	100.00	89.34	-	84.07	71.11	-	84.07	71.11	-	89.03	76.79	-	89.03	76.79
Foreign	Number	0	0	0	19	0	0	0	0	0	20	0	0	0	0	0	0	0	0	0	0	0	20	0	0	0	0	0
	%	-	-	-	-	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	-	-	-

1. No data available for training/communication with other stakeholders

2. Some acquired companies are in the process of integrating the compliance program and are therefore not included in the total number of employees. The difference of 1,009 people in relation to indicator 2-7 refers to employees of DHL, Truckvan, and Tietê. These acquisitions are in the 2024 plan.

3. We consider all employees registered in SAP as of December 31, 2023, except those who have left or been dismissed, to be active employees.



Communication and training on anti-corruption policies and procedures GRI 205-2



Employees who have been informed and trained, by job category		2022			2023									Rentals in 2024									Dealerships in 2024									Consolidated in 2024					
		Active	Informed	Trained	Including newly acquired companies			Excluding newly acquired companies			Including newly acquired companies			Excluding newly acquired companies			Including newly acquired companies			Excluding newly acquired companies			Including newly acquired companies			Excluding newly acquired companies											
					Active	Informed	Trained	Active	Informed	Trained	Active	Informed	Trained	Active	Informed	Trained	Active	Informed	Trained	Active	Informed	Trained	Active	Informed	Trained	Active	Informed	Trained									
Executive Board	Number	11	11	11	18	14	13	13	13	12	14	13	3	7	7	3	5	5	1	4	4	1	19	18	4	11	11	4									
	%	-	100.00	100.00	-	77.78	72.22	-	100.00	92.31	-	92.86	21.43	-	100.00	42.86	-	100.00	20.00	-	100.00	25.00	-	94.74	21.05	-	100.00	36.36									
General Management (Senior Management)	Number	7	7	7	11	11	11	11	11	11	8	8	7	8	8	7	7	6	4	7	6	4	15	14	11	15	14	11									
	%	-	100.00	100.00	-	100.00	100.00	-	100.00	100.00	-	100.00	87.50	-	100.00	87.50	-	85.71	57.14	-	85.71	57.14	-	93.33	73.33	-	93.33	73.33									
Area Management	Number	15	15	15	122	117	113	115	115	113	108	91	86	91	91	86	43	43	35	39	39	35	151	134	121	130	130	121									
	%	-	100.00	100.00	-	95.90	92.62	-	100.00	98.26	-	84.26	79.63	-	100.00	94.51	-	100.00	81.40	-	100.00	89.74	-	88.74	80.13	-	100.00	93.08									
Store Management	Number	13	13	12	21	21	16	21	21	16	0	0	0	0	0	0	31	31	29	31	31	29	31	31	29	31	31	29									
	%	-	100.00	92.31	-	100.00	76.19	-	100.00	76.19	-	-	-	-	-	-	-	100.00	93.55	-	100.00	93.55	-	100.00	93.55	-	100.00	93.55									
Coordination (Junior Management)	Number	76	76	76	96	84	81	80	79	76	94	64	61	65	63	60	45	38	38	38	35	35	139	102	99	103	98	95									
	%	-	100.00	100.00	-	87.50	84.38	-	98.75	95.00	-	68.09	64.89	-	96.92	92.31	-	84.44	84.44	-	92.11	92.11	-	73.38	71.22	-	95.15	92.23									
Supervision	Number	40	40	40	68	65	63	54	54	52	87	64	64	65	64	64	24	23	23	24	23	23	111	87	87	89	87	87									
	%	-	100.00	100.00	-	95.59	92.65	-	100.00	96.30	-	73.56	73.56	-	98.46	98.46	-	95.83	95.83	-	95.83	95.83	-	78.38	78.38	-	97.75	97.75									
Administrative	Number	1,035	1,008	929	549	506	467	478	476	437	504	396	385	398	391	380	251	201	190	209	197	186	755	597	575	607	588	566									
	%	-	97.39	89.76	-	92.17	85.06	-	99.58	91.42	-	78.57	76.39	-	98.24	95.48	-	80.08	75.70	-	94.26	89.00	-	79.07	76.16	-	96.87	93.25									
Operational	Number	537	509	465	1,528	1,324	1,119	1,238	1,212	1,007	1,430	713	596	710	700	585	903	720	661	751	751	702	2,333	1,433	1,257	1,461	1,402	1,228									
	%	-	94.79	86.59	-	86.65	73.23	-	97.90	81.34	-	49.86	41.68	-	98.59	82.39	-	79.73	73.20	-	100.00	93.48	-	61.42	53.88	-	95.96	84.05									
Apprentice	Number	51	46	39	27	22	19	22	21	18	38	33	11	33	33	11	15	9	8	10	10	9	53	42	19	43	42	19									
	%	-	90.20	76.47	-	81.48	70.37	-	95.45	81.82	-	86.84	28.95	-	100.00	33.33	-	60.00	53.33	-	100.00	90.00	-	79.25	35.85	-	97.67	44.19									
Intern	Number	20	20	20	16	13	11	13	13	11	21	20	20	20	20	20	6	0	0	0	0	0	27	20	20	20	20	20									
	%	-	100.00	100.00	-	81.25	68.75	-	100.00	84.62	-	95.24	95.24	-	100.00	100.00	-	0.00	0.00	-	-	-	-	74.07	74.07	-	100.00	100.00									
Trainee	Number	12	12	12	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0									
	%	-	100.00	100.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-									
Total	Number	0	0	0	19	0	0	0	0	0	20	0	0	0	0	0	0	0	0	0	0	0	20	0	0	0	0	0									
	%	-	-	-	-	0.00	0.00	-	-	-	-	0.00	0.00	-	-	-	-	-	-	-	-	-	-	0.00	0.00	-	-	-									

10 Annexes

Confirmed cases of corruption and measures taken GRI 205-3

Confirmed cases of corruption and measures taken	2022	2023	2024		
			Rental	Dealerships	Consolidated
Total confirmed cases of corruption	0	0	2	1	3
Total confirmed cases in which employees were dismissed or sanctioned for corruption	0	0	1	1	2
Total confirmed cases in which contracts with business partners were terminated or not renewed due to corruption-related violations	0	0	1	0	1

Note: Three confirmed cases of corruption were identified, all classified as "private corruption," with no records of public corruption. Among the cases identified at Vamos Locação, two were confirmed, resulting in the dismissal of one employee and the termination/non-renewal of a contract with a business partner. At VAMOS Concessionárias, one case was recorded, which led to the dismissal of the employee involved.

As a preventive and corrective response, in 2024, a robust communication and training program on anti-corruption policies and procedures was implemented across all companies in the Group. The initiative covered more than 60% of employees, including interns and apprentices, ensuring the dissemination of a culture of integrity and ethics at all levels of the organization. Additionally, by the end of the reporting period, no occurrences of legal proceedings related to corruption against the organization or its employees had been identified.

Cases of discrimination and corrective measures taken GRI 406-1

Total and status of discrimination cases	Consolidated			2024		
	2021	2022	2023	Rental	Dealerships	Consolidated
Total number of discrimination cases	1	1	11	16	2	18
Cases analyzed by the organization	1	1	11	10	1	11
Cases with a remediation plan being implemented	0	0	0	0	0	0
Cases with a remediation plan implemented and whose results are analyzed through routine internal management analysis processes	0	0	0	2	0	2
Cases no longer subject to action (resolved, closed)	1	1	11	10	1	11

Notes: The figures refer to complaints related to employees and/or processes carried out by corporate areas that provide shared services to Group companies. The numbers represent the sum of reports investigated (valid and invalid) and pending investigation. Regarding the procedures, the following scenario may occur: the complainant classifies their report as "moral harassment" or "discrimination." However, at the end of the investigation, it was identified that it was a case of misconduct by the manager, which requires the report to be reclassified. As a result, the information for 2021 and 2022 was resubmitted. **GRI 2-4** The variations in data for 2023 compared to the previous cycle are due to this reclassification. In 2024, due to a split, VAMOS Concessionárias was combined with Automob's operations. In addition, we included a new classification of complaint type called "Sexual Harassment," and we also validated the following concepts with the Ethics Committee: Sexual harassment - Any unwanted act of a sexual nature committed against a specific victim when the perpetrator uses their superior hierarchical position or influence within the company to obtain what they want.

Sexual harassment - Any unwanted act of a sexual nature, whether physical or not, committed against a specific victim, regardless of their position in relation to the perpetrator.

Contributions to organizations (R\$) - consolidated

Institutions	2023	2024
UN Global Compact	11,980.00	13,822.86
Na Mão Certa Program	8,052.50	8,441.25
ABRASCA ¹	28,600.00	30,300.00
Total	48,632.50	52,564.11
Categories	2023	2024
Lobbying, interest representation or similar	0.00	0.00
Local, regional, or national political campaigns/ organizations/candidates	0.00	0.00
Trade associations or tax-exempt groups	48,632.50	52,564.11
Other (e.g., expenses related to election measures or referendums)	0.00	0.00
Total	48,632.50	52,564.11

1. The investment amount in ABRASCA initiatives for 2023 has been corrected and reclassified. The amount initially recorded as R\$4,334.00 has been adjusted to R\$28,600.00, reflecting the correct value. This adjustment aims to ensure greater accuracy and transparency, aligning our reports with best governance practices. The reclassification does not alter the total investment amount but reflects our ongoing commitment to clarity and the integrity of the information disclosed to the market and our stakeholders.



ECONOMIC AND FINANCIAL RESULTS



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

	Consolidated ¹		
	2022	2023	2024
Gross revenue	2,478,826	4,044,450	5,283,521
Deductions	-264,314	-495,732	-584,209
Net revenue	2,214,512	3,548,718	4,699,312
Net revenue from services ¹	1,854,116	2,760,833	3,975,567
Net revenue from asset sales	360,397	787,885	723,745
Costs	-747,521	-1,184,339	-1,693,944
Service costs	-472,970	-575,915	-1,116,359
Asset sale costs	-274,550	-608,424	-577,585
Gross profit	1,466,992	2,364,379	3,005,368
Gross margin (%)	66.2	66.6	64.0
Expenses	-234,367	-335,362	-360,049
EBIT	1,232,625	2,029,017	2,645,318
EBIT margin on net revenue from services (%)	61.85	66.99	62.86
Financial result	-759,040	-1,480,427	-1,620,431
Tax	-74,243	-51,035	-245,657
Consolidated net profit (continuing operations)	399,342	497,555	779,230
Net margin on services (%)	16.9	11.5	15.9
EBITDA (continuing operations)	1,533,341	2,576,054	3,395,932
EBITDA margin on net revenue from services (%)	45.63	47.18	43.98

1. Balances are always restated disregarding the effect of Linha Amarela VAMOS Comércio de Máquinas Linha Amarela Ltda. and its subsidiaries, in accordance with the corporate restructuring that took place in November 2024. For more details, access the Basis Spreadsheet (post-spin-off of the Dealerships).

Distribution of Added Value - DVA (R\$ in thousands) GRI 201-1

	Consolidated ¹	
	12/31/2023	12/31/2024
Direct compensation	180,627	201,034
FGTS	11,551	13,915
Benefits	23,454	26,933
Subtotal	215,632	241,882
Federal	92,619	277,831
State	130,803	154,071
Municipal	2,778	2,549
Subtotal	226,200	434,451
Interest and bank expenses	1,646,806	1,904,896
Rental of trucks, machinery, and equipment	-2,235	6,784
Rental of real estate	5,129	6,196
Subtotal	1,649,700	1,917,876
Profits (losses) for the year	236,959	-23,883
Absorption of accumulated losses	-	-106,047
Distribution of dividends in kind	-	220,904
Dividends and interest on equity for the year	350,000	290,000
Profits (losses) from discontinued operations	-89,403	343,955
Subtotal	497,556	724,929
Distribution of added value	2,589,087	3,319,039

1. Balances are always restated disregarding the effect of Linha Amarela VAMOS Comércio de Máquinas Linha Amarela Ltda. and its subsidiaries, in accordance with the corporate restructuring that took place in November 2024. For more details, please refer to the Financial Statements issued for the fourth quarter of 2024.

STAKEHOLDER ENGAGEMENT

Materiality process GRI 3.1; 3.2



Material topic	Why it is material/Business case	Related aspects/ impacts	Business strategies	Who prioritizes	Capital	SDG	Goals/indicators	Remuneration	Risks & opportunities
Ethics, compliance, and good corporate governance practices.	Ethics, compliance, and governance are pillars of VAMOS, which is listed on the B3 Novo Mercado. The complexity of contracts requires transparency and integrity in relationships.	Transparency Compliance Risk Management Data Security	We reinforce ethics and transparency through training, a Whistleblower Channel, and a Compliance Program. We also adapt processes to CVM standards, with working groups focused on IFRS S1 and S2 and climate and sustainability risk management.	All audiences.	Intellectual and relational.	16	Performance in indices. Compliance indicators: Whistleblowing channel, integrity training.	Integrated report, information security actions and AI, management of themes S1 and S2.	Strategic, image, and compliance risks. Opportunities to improve reputation and access to capital.
Climate strategy and environmental management.	The transportation sector is one of the largest emitters of GHGs. However, VAMOS focuses on efficiency and intelligent use of its fleet, making environmental management a competitive advantage.	Indicator Management Waste Energy Emissions Resource Conservation Biodiversity Climate-Related Challenges and Opportunities Impact Mitigation Extreme Weather Events Climate Justice Recyclability Product Life Cycle Responsible Consumption and Production	We have renewed our fleet with more efficient assets, prioritizing renewable energy. We are advancing in decarbonization with electric forklifts and have offset scope 1 and 2 emissions since 2019 with the VAMOS Carbon Zero Program.	Employees, suppliers and companies in the sector, customers and civil society.	Natural; Manufactured.	3, 7, 12, 13, 14, 15	GHG emissions (tCO2e) Target: Reduce GHG emissions intensity by 15% by 2030 for the SIMPAR holding company. Waste generation (t). Energy consumption (kWh). Water consumption (liters).	Implementation of strategic matrix.	Image, compliance, and climate risks. Opportunities to reduce operating costs and access financing and incentives.
Valuing of employees and respect for diversity.	VAMOS depends on qualified people management, given the high technical demands of the sector. Valuing, diversity, and inclusion strengthen the culture and drive productivity.	Attraction Employee Development and Retention Management Culture Employee Engagement Decent Work Respect for Diversity	We promote productive inclusion programs: Ciclo de Gente, Acelera Líder, Universidade VAMOS, Programa Mecânico de Valor and, through the SIMPAR holding company, Você Quer? Você Pode! and Mentoria para Mulheres.	Employees, civil society, and executives.	Human.	3, 4, 5, 8, 10	% of women, black people, and people with disabilities in all positions and in leadership.	Reduction in turnover.	Operational and compliance risks. Opportunities in talent, organizational climate, and innovation.
People's health and safety.	Traffic safety is a central issue, and VAMOS focuses on the acquisition and maintenance of assets, in addition to the continuous training of its employees.	Accident Management and Safety Traffic Safety	The Trabalho +Seguro Program reinforces our commitment to prevention, with channels for reporting risks and technical visits to anticipate and mitigate threats to health and safety.	Employees, suppliers, companies in the sector, customers, and civil society.	Human; Social and Relationship.	3	Accident rate.	Reduction in accident rate.	Operational, image, and compliance risks. Opportunities to reduce accidents and ensure regulatory compliance.
Economic and financial growth, innovation, and service diversification.	Sustainable results ensure continuous value creation for VAMOS. Its business model and rapid growth require innovative management and resilient investments.	Customer Relations Sustainable Investment Business Resilience New Technologies Connectivity	Technology and digitization through the use of AI (LeticIA), telemetry, and customer service portals.	Investors, financiers, shareholders, advisors, and executives.	Financial; Intellectual; Manufactured.	8, 9, 12	Investment and return on social and environmental projects.	Revenue, EBITDA, Net Profit.	Strategic, market, liquidity, and credit risks. Opportunities to expand the portfolio and enter new markets.
Development of the Brazilian fleet.	Due to its innovative profile, VAMOS promotes good practices and sustainable solutions, contributing to the renewal of the fleet in the transport and logistics sector.	Sustainable Mobility Sustainable Urbanization and Infrastructure Energy and Autonomous Vehicles	VAMOS' purpose is to renew the Brazilian fleet. Low average age of the fleet. Fleet Renewal Program that took place in 2021 and 2023.	Executives.	Manufactured.	9, 12	Average age of fleet. % of electric vehicles.		Operational, strategic, and market risks. Opportunities for tax incentives, infrastructure, accident prevention, and emissions reduction.
Impact on communities and the value chain	Managing and mitigating impacts on communities and investing in local development generates shared value and strengthens the social license to operate.	Partner Valuation Regional Development and Impact Community Engagement Corporate Citizenship Sustainable Cities and Communities	We support the Julio Simões Institute and invest in projects aligned with material themes, with emphasis on the Você Quer? Você Pode! (You Want It? You Can Do It!) and Jovem Aprendiz Técnico (Young Technical Apprentice) programs.	Employees, suppliers, companies in the sector, customers, civil society, investors, financiers, shareholders, and advisors.	Social and Relationship.	1, 2, 10, 16, 17	Social investment.		Image and compliance risks. Opportunities for local economic development and job creation.

OUR PEOPLE

Employees by gender and employment type¹ GRI 2-7



Number of employees by gender and employment type	Consolidated			2023 ²			2024 ³						
	Male	Female	Total	Male	Female	Total	Rental		Dealership		Consolidated		
							Male	Female	Male	Female	Male	Female	Total
Permanent employees	2,242	524	2,766	2,786	603	3,389	1,788	451	1,095	238	2,883	689	3,572
Temporary employees	25	25	50	41	35	76	36	16	5	5	41	21	62
Total employees	2,267	549	2,816	2,827	638	3,465	1,824	467	1,100	243	2,924	710	3,634
Full-time employees	2,225	501	2,726	2,796	621	3,417	1,808	462	1,089	237	2,897	699	3,596
Part-time employees	42	48	90	31	17	48	16	5	11	6	27	11	38
Total employees	2,267	549	2,816	2,827	638	3,465	1,824	467	1,100	243	2,924	710	3,634

1. Active employees in SAP (excluding those who left or were dismissed) on December 31 of each reporting year were considered.
2. Data from acquired companies that have their own systems outside SAP are consolidated with the others.
3. Starting in 2023, there was a reclassification of employee allocation in the administrative and operational functional categories.

Number of employees by work regime and region¹ GRI 2-7

Number of employees by work regime and region ¹	2022						2023 ²							2024 ³						
	North	Northeast	Midwest	Southeast	South	Total	North	Northeast	Midwest	Southeast	South	Foreign (Mexico) ⁴	Total	North	Northeast	Midwest	Southeast	South	Foreign (Mexico) ⁴	Total
Permanent employees	62	59	533	1,916	196	2,766	65	65	613	2,276	351	19	3,389	63	68	518	2,514	389	20	3,572
Temporary employees	2	2	11	33	2	50	2	0	10	58	6	0	76	3	0	0	56	3	0	62
Total employees	64	61	544	1,949	198	2,816	67	65	623	2,334	357	19	3,465	66	68	518	2,570	392	20	3,634
Full-time employees	61	60	523	1,893	189	2,726	67	65	614	2,300	352	19	3,417	65	68	518	2,537	388	20	3,596
Part-time employees	3	1	21	56	9	90	0	0	9	34	5	0	48	1	0	0	33	4	0	38
Total employees	64	61	544	1,949	198	2,816	67	65	623	2,334	357	19	3,465	66	68	518	2,570	392	20	3,634

1. Active employees in SAP (excluding those who left or were dismissed) on December 31 of each reporting year were considered.
2. Data from acquired companies that have their own systems outside SAP are consolidated with the others.
3. Starting in 2023, the allocation of employees in the administrative and operational functional categories was reclassified.
4. With regard to employees allocated to operating units abroad, only the unit in Mexico is considered in the case of VAMOS Locação – BMB.



Number of employees by region and employment type¹ GRI 2-7

Number of employees by region and employment type	2024 ²																				
	Rental							Dealerships							Consolidated						
	North	Northeast	Midwest	Southeast	South	Abroad (Mexico) ³	Total	North	Northeast	Midwest	Southeast	South	Abroad (Mexico) ³	Total	North	Northeast	Midwest	Southeast	South	Abroad (Mexico) ³	Total
Permanent employees	0	29	40	2,029	121	20	2,239	63	39	478	485	268	0	1,333	63	68	518	2,514	389	20	3,572
Temporary employees	0	0	0	51	1	0	52	3	0	0	5	2	0	10	3	0	0	56	3	0	62
Total employees	0	29	40	2,080	122	20	2,291	66	39	478	490	270	0	1,343	66	68	518	2,570	392	20	3,634
Full-time employees	0	29	40	2,059	122	20	2,270	65	39	478	478	266	0	1,326	65	68	518	2,537	388	20	3,596
Part-time employees	0	0	0	21	0	0	21	1	0	0	12	4	0	17	1	0	0	33	4	0	38
Total employees	0	29	40	2,080	122	20	2,291	66	39	478	490	270	0	1,343	66	68	518	2,570	392	20	3,634

1. Active employees in SAP (excluding terminated and on leave) as of December 31 of each reporting year were considered.

2. Data from acquired companies with their own systems outside SAP are consolidated with the others. Starting in 2023, there was a reclassification of employee allocation in administrative and operational functional categories.

3. Regarding employees assigned to operational units abroad, only the Mexico unit is considered, in the case of VAMOS Rental – BMB.



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Annexes



Total and percentage of employees by gender/functional category¹ GRI 405-1

Total and percentage of employees by gender/ functional category	2022					2023²					2024³												
											Rental				Dealerships				Consolidated				
	Male		Female		Total	Male		Female		Total	Male		Female		Male		Female		Total				
	Total	%	Total	%		Total	%	Total	%		Total	%	Total	%	Total	%	Total	%					
Executive Board	13	81.3	3	18.8	16	18	81.8	4	18.2	22	10	0.71	4	0.29	5	1.00	0	0.00	15	78.9	4	21.1	19
General Management (senior leadership)	7	100.0	0	0.0	7	11	91.7	1	8.3	12	6	0.75	2	0.25	7	1.00	0	0.00	13	86.7	2	13.3	15
Area Management	112	81.2	26	18.8	138	121	82.9	25	17.1	146	82	0.76	26	0.24	38	0.88	5	0.12	120	79.5	31	20.5	151
Store Management	13	100.0	0	0.0	13	22	100.0	0	0.0	22	0	0.00	0	0.00	31	1.00	0	0.00	31	100.0	0	0.0	31
Coordination (Junior Management)	73	75.3	24	24.7	97	88	75.9	28	24.1	116	61	0.66	32	0.34	32	0.70	14	0.30	93	66.9	46	33.1	139
Supervision	50	76.9	15	23.1	65	65	76.5	20	23.5	85	71	0.82	16	0.18	21	0.88	3	0.13	92	82.9	19	17.1	111
Administrative	723	64.7	394	35.3	1,117	331	47.8	362	52.2	693	215	0.43	284	0.57	127	0.50	129	0.50	342	45.3	413	54.7	755
Operational	1,237	96.4	46	3.6	1,283	2,132	92.7	167	7.3	2,299	1,340	0.94	83	0.06	826	0.91	84	0.09	2,166	92.8	167	7.2	2,333
Apprentice	0	0.0	0	0.0	0	0	0.0	0	0.0	0	0	0.00	0	0.00	0	0.00	0	0.00	0	0.0	0	0.0	0
Interns	11	52.4	10	47.6	21	6	35.3	11	64.7	17	10	0.48	11	0.52	6	1.00	0	0.00	16	59.3	11	40.7	27
Trainees	28	47.5	31	52.5	59	33	62.3	20	37.7	53	29	0.76	9	0.24	7	0.47	8	0.53	36	67.9	17	32.1	53
Total	2,267	80.5	549	19.5	2,816	2,827	81.6	638	18.4	3,465	1,824	0.80	467	0.20	1,100	0.82	243	0.18	2,924	80.5	710	19.5	3,634

1. Active employees in SAP (excluding terminated and on leave) as of December 31 of each reporting year were considered.
2. Starting in 2023, there was a reclassification of employee allocation in administrative and operational functional categories.
3. Data from acquired companies with their own systems outside SAP are consolidated with the others.



Total and percentage of employees by race or color/functional category¹ GRI 405-1



Total and percentage of employees by race or color/functional category	2022											
	White		Yellow		Black		Indigenous		Brown		Not Reported	
	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%
Board of Directors	14	87.5	0	0.0	0	0.0	0	0.0	2	12.5	0	0
General Management (senior management)	7	100.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0
Area Management	95	68.8	1	0.7	5	3.6	0	0.0	37	26.8	0	0
Store Management	9	69.2	0	0.0	0	0.0	0	0.0	4	30.8	0	0
Coordination (Junior Management)	69	71.1	2	2.1	1	1.0	0	0.0	25	25.8	0	0
Supervision	38	58.5	6	9.2	2	3.1	0	0.0	19	29.2	0	0
Administrative	665	59.5	8	0.7	74	6.6	5	0.4	364	32.6	1	0
Operational	583	45.4	58	4.5	162	12.6	20	1.6	456	35.5	4	0
Apprentices	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0
Interns	8	38.1	0	0.0	4	19.0	0	0.0	9	42.9	0	0
Trainees	23	39.0	0	0.0	2	3.4	0	0.0	34	57.6	0	0
Total	1,511	53.7	75	2.7	250	8.9	25	0.9	950	33.7	5	0.2

1. Active employees in SAP (excluding terminated and on leave) as of December 31 of each reporting year were considered.



Total and percentage of employees by race or color/functional category¹ GRI 405-1

Total and percentage of employees by race or color/functional category	2023 ²											
	White		Yellow		Black		Indigenous		Brown		Not Reported	
	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%
Board of Directors	19	86.4	0	0.0	0	0.0	0	0.0	3	13.6	0	0.0
General Management (senior management)	11	91.7	0	0.0	0	0.0	0	0.0	1	8.3	0	0.0
Area Management	98	67.1	2	1.4	8	5.5	0	0.0	38	26.0	0	0.0
Store Management	17	77.3	0	0.0	0	0.0	0	0.0	5	22.7	0	0.0
Coordination (Junior Management)	83	71.6	0	0.0	5	4.3	0	0.0	28	24.1	0	0.0
Supervision	53	62.4	4	4.7	3	3.5	0	0.0	25	29.4	0	0.0
Administrative	425	61.3	9	1.3	53	7.6	1	0.1	203	29.3	2	0.3
Operational	1,057	46.0	29	1.3	238	10.4	26	1.1	935	40.7	14	0.6
Apprentices	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0
Interns	11	64.7	0	0.0	0	0.0	0	0.0	6	35.3	0	0.0
Trainees	18	34.0	0	0.0	6	11.3	0	0.0	29	54.7	0	0.0
Total	1,792	51.7	44	1.3	313	9.0	27	0.8	1,273	36.7	16	0.5

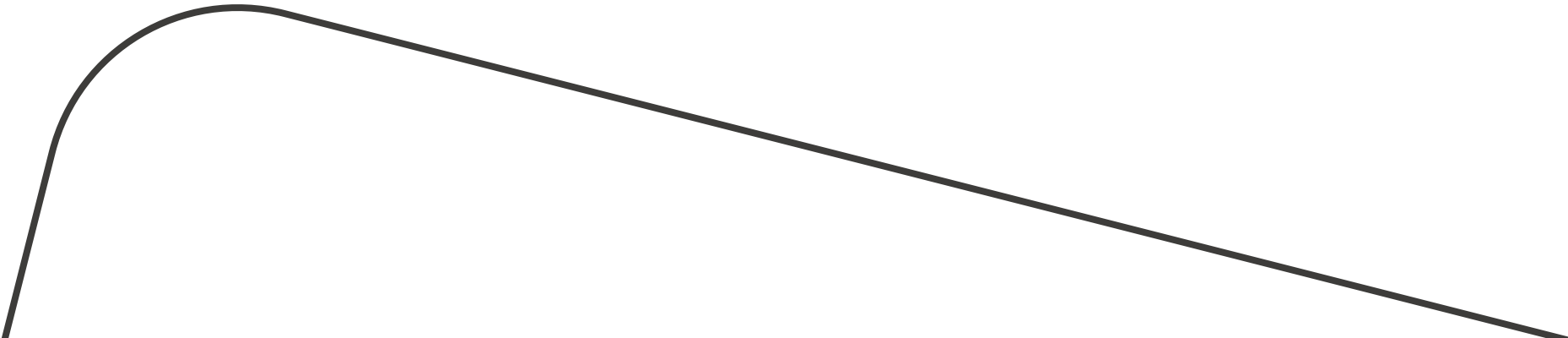
1. Active employees in SAP (excluding terminated and on leave) as of December 31 of each reporting year were considered.
2. Data from acquired companies with their own systems outside SAP are consolidated with the others. Starting in 2023, there was a reclassification of employee allocation in administrative and operational functional categories.



Total and percentage of employees by race or color/functional category¹ GRI 405-1

Total and percentage of employees by race or color / functional category	Rental 2024											
	White		Yellow		Black		Indigenous		Brown		Not Reported	
	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%
Board of Directors	12	85.7	0	0.0	0	0.0	0	0.0	2	14.3	0	0.0
General Management (senior management)	6	75.0	0	0.0	0	0.0	0	0.0	2	25.0	0	0.0
Area Management	73	67.6	1	0.9	4	3.7	0	0.0	30	27.8	0	0.0
Store Management	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0
Coordination (Junior Management)	68	73.1	1	1.1	5	5.4	0	0.0	19	20.4	0	0.0
Supervision	53	60.9	2	2.3	2	2.3	1	1.1	29	33.3	0	0.0
Administrative	295	59.1	6	1.2	40	8.0	0	0.0	157	31.5	1	0.2
Operational	659	46.3	15	1.1	117	8.2	12	0.8	611	42.9	9	0.6
Apprentices	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0
Interns	7	33.3	3	14.3	3	14.3	0	0.0	8	38.1	0	0.0
Trainees	22	57.9	0	0.0	3	7.9	0	0.0	13	34.2	0	0.0
Total	1,195	52.2	28	1.2	174	7.6	13	0.6	871	38.0	10	0.4

1. Active employees in SAP (excluding terminated and on leave) as of December 31 of each reporting year were considered. Data from acquired companies with their own systems outside SAP are consolidated with the others. Starting in 2023, there was a reclassification of employee allocation in administrative and operational functional categories.





Total and percentage of employees by race or color/functional category¹ GRI 405-1

Total and percentage of employees by race or color/functional category	Dealerships 2024											
	White		Yellow		Black		Indigenous		Brown		Not Reported	
	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%
Board of Directors	5	100.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0
General Management (senior management)	7	100.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0
Area Management	27	62.8	0	0.0	3	7.0	0	0.0	13	30.2	0	0.0
Store Management	23	74.2	0	0.0	1	3.2	0	0.0	7	22.6	0	0.0
Coordination (Junior Management)	37	80.4	0	0.0	1	2.2	0	0.0	8	17.4	0	0.0
Supervision	15	62.5	0	0.0	0	0.0	0	0.0	9	37.5	0	0.0
Administrative	149	58.2	2	0.8	17	6.6	0	0.0	88	34.4	0	0.0
Operational	427	46.9	6	0.7	70	7.7	2	0.2	404	44.4	1	0.1
Apprentices	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0
Interns	3	50.0	0	0.0	2	33.3	0	0.0	1	16.7	0	0.0
Trainees	9	60.0	0	0.0	3	20.0	0	0.0	3	20.0	0	0.0
Total	702	52.3	8	0.6	97	7.2	2	0.1	533	39.7	1	0.1

1. Active employees in SAP (excluding terminated and on leave) as of December 31 of each reporting year were considered. Data from acquired companies with their own systems outside SAP are consolidated with the others. Starting in 2023, there was a reclassification of employee allocation in administrative and operational functional categories.



Total and percentage of employees by race or color/functional category¹ GRI 405-1

Total and percentage of employees by race or color/functional category	Consolidated 2024											
	White		Yellow		Black		Indigenous		Brown		Not Reported	
	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%
Board of Directors	17	89.5	0	0.0	0	0.0	0	0.0	2	10.5	0	0.0
General Management (senior management)	13	86.7	0	0.0	0	0.0	0	0.0	2	13.3	0	0.0
Area Management	100	66.2	1	0.7	7	4.6	0	0.0	43	28.5	0	0.0
Store Management	23	74.2	0	0.0	1	3.2	0	0.0	7	22.6	0	0.0
Coordination (Junior Management)	105	75.5	1	0.7	6	4.3	0	0.0	27	19.4	0	0.0
Supervision	68	61.3	2	1.8	2	1.8	1	0.9	38	34.2	0	0.0
Administrative	444	58.8	8	1.1	57	7.5	0	0.0	245	32.5	1	0.1
Operational	1,086	46.5	21	0.9	187	8.0	14	0.6	1,015	43.5	10	0.4
Apprentices	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0
Interns	10	37.0	3	11.1	5	18.5	0	0.0	9	33.3	0	0.0
Trainees	31	58.5	0	0.0	6	11.3	0	0.0	16	30.2	0	0.0
Total	1,897	52.2	36	1.0	271	7.5	15	0.4	1,404	38.6	11	0.3

1. Active employees in SAP (excluding terminated and on leave) as of December 31 of each reporting year were considered. Data from acquired companies with their own systems outside SAP are consolidated with the others. Starting in 2023, there was a reclassification of employee allocation in administrative and operational functional categories.



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10 Annexes



Total and percentage of employees by gender/age group¹ GRI 405-1

Total and percentage of employees by gender/age range	2022				2023 ²				2024											
	Male		Female		Male		Female		Rental				Dealerships				Consolidated			
									Male		Female		Male		Female		Male		Female	
	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%
< 24 years	316	68.4	146	31.6	398	71.6	158	28.4	258	69.4	114	30.6	176	76.5	54	23.5	434	72.1	168	27.9
> 24 to < 30 years	451	77.2	133	22.8	561	77.1	167	22.9	336	74.2	117	25.8	231	78.6	63	21.4	567	75.9	180	24.1
> 30 to < 50 years	1,224	83.3	245	16.7	1,496	84.0	284	16.0	1,002	81.7	225	18.3	534	83.2	108	16.8	1,536	82.2	333	17.8
> 50 to < 55 years	143	90.5	15	9.5	173	91.5	16	8.5	114	95.0	6	5.0	69	86.3	11	13.8	183	91.5	17	8.5
> 55 years	133	93.0	10	7.0	199	93.9	13	6.1	114	95.8	5	4.2	90	92.8	7	7.2	204	94.4	12	5.6
Total	2,267	80.5	549	19.5	2,827	81.6	638	18.4	1,824	79.6	467	20.4	1,100	81.9	243	18.1	2,924	80.5	710	19.5

1. Only active employees in SAP (excluding terminated and on leave) as of December 31 of each reporting year were considered.
2. Data from acquired companies with their own systems outside SAP are consolidated with the others. Starting in 2023, there was a reclassification of employee allocation in administrative and operational functional categories.

Workers who are not employees GRI 2-8



Number of workers who are not employees and whose work is controlled by the organization	2022			2023 ¹			2024 ²								
	Male	Female	Total	Male	Female	Total	Rental		Dealerships		Consolidated				
							Male	Female	Male ³	Female	Male	Female	Total		
Total	59	17	76	43	18	61	202	59	0	0	202	59	261		

1. The third-party workers in 2024 mostly occupy administrative positions in the Technology area and automation projects in the Finance area.

2. The variation between 2024/2023 refers to the hiring of employees in this category throughout the year. The newly acquired companies may contribute to the positive variation between the periods, as well as the movement of employees.

Employees by gender and job category (%) GRI 405-1

Diversity of governance bodies and employees, by job category and gender	2021		2022		2023 ¹		2024	
	Males	Females	Males	Females	Males	Females	Males	Females
Board of Directors	85.0	15.0	81.0	19.0	81.8	18.2	78.9	21.1
General Management (senior management)	100.0	0.0	100.0	0.0	91.7	8.3	86.7	13.3
Area Management	82.0	18.0	81.0	19.0	82.9	17.1	79.5	20.5
Coordination (Junior Management)	71.0	29.0	75.0	25.0	75.9	24.1	66.9	33.1
Supervision	73.0	28.0	77.0	23.0	76.5	23.5	82.9	17.1
Administrative	67.0	33.0	65.0	35.0	47.8	52.2	45.3	54.7
Operational	96.0	4.0	96.0	4.0	92.7	7.3	92.8	7.2
Apprentices	42.0	58.0	47.0	53.0	62.3	37.7	67.9	32.1
Interns	44.0	56.0	52.0	48.0	35.3	64.7	59.3	40.7
Trainees	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Total	69.1	21.8	70.5	20.4	81.6	18.4	80.5	19.5

1. Active employees in SAP (excluding those who have been dismissed or are on leave) as of December 31 of each reporting year were considered. Data from acquired companies with their own systems outside of SAP are consolidated with the others. Starting in 2023, there was a reclassification of employee allocation into the administrative and operational functional categories.





Employees by race or color and job category (%) GRI 405-1



Diversity in governance bodies and employees, by race/color and job category	2021					2022					2023					2024				
	White	Yellow	Black	Indigenous	Brown	White	Yellow	Black	Indigenous	Brown	White	Yellow	Black	Indigenous	Brown	White	Yellow	Black	Indigenous	Brown
Executive Board	85	0	0	0	15	88	0	0	0	13	86.4	0.0	0.0	0.0	13.6	89.5	0.0	0.0	0.0	10.5
General Management (senior leadership)	100	0	0	0	0	100	0	0	0	0	91.7	0.0	0.0	0.0	8.3	86.7	0.0	0.0	0.0	13.3
Area Management	67	0	2	0	31	69	1	4	0	27	67.1	1.4	5.5	0.0	26.0	66.2	0.7	4.6	0.0	28.5
Store Management	73	0	0	0	27	69	0	0	0	31	77.3	0.0	0.0	0.0	22.7	74.2	0.0	3.2	0.0	22.6
Coordination (Junior Management)	67	0	2	0	32	71	2	1	0	26	71.6	0.0	4.3	0.0	24.1	75.5	0.7	4.3	0.0	19.4
Supervision	58	0	3	0	40	58	9	3	0	29	62.4	4.7	3.5	0.0	29.4	61.3	1.8	1.8	0.0	34.2
Administrative	60	0	5	0	35	60	1	7	0	33	61.3	1.3	7.6	0.0	29.3	58.8	1.1	7.5	0.0	32.5
Operational	57	0	10	0	32	45	5	13	2	36	46.0	1.3	10.4	0.0	40.7	46.5	0.9	8.0	0.0	43.5
Apprentice	47	0	16	0	37	39	0	3	0	58	34.0	0.0	11.3	0.0	54.7	58.5	0.0	11.3	0.0	30.2
Interns	89	0	0	0	11	38	0	19	0	43	64.7	0.0	0.0	0.0	35.3	37.0	11.1	18.5	0.0	33.3
Trainees	0	0	0	0	0	0	0	0	0	0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Total	64	0	3	0	24	58	2	5	27	0	51.7	1.3	9.0	0.0	36.7	52.2	1.0	7.5	0.0	38.6

Note: Consolidated data (Rental and Dealerships).

Employees by age and job category¹ (%) GRI 405-1



Diversity in governance bodies and employees, by race/color and job category	2021					2022					2023					2024				
	< 24 years old	> 24 and < 30 years old	> 30 and < 50 years old	> 50 and < 55 years old	> 55 years old	< 24 years old	> 24 and < 30 years old	> 30 and < 50 years old	> 50 and < 55 years old	> 55 years old	< 24 years old	> 24 and < 30 years old	> 30 and < 50 years old	> 50 and < 55 years old	> 55 years old	< 24 years old	> 24 and < 30 years old	> 30 and < 50 years old	> 50 and < 55 years old	> 55 years old
Board of Directors	0	8	85	0	8	0	0	94	0	6	0.0	0.0	77.3	9.1	13.6	0.0	0.0	68.4	15.8	15.8
General Management (senior management)	0	0	75	15	0	0	0	71	29	0	0.0	0.0	91.7	8.3	0.0	0.0	0.0	93.3	6.7	0.0
Area Management	10	68	17	6	0	0	7	72	12	9	0.7	2.7	75.3	10.3	11.0	0.0	5.3	75.5	6.6	12.6
Store Management	0	82	0	18	0	0	8	77	0	15	0.0	9.1	77.3	0.0	13.6	0.0	3.2	83.9	6.5	6.5
Coordination (Junior Management)	11	87	0	2	1	1	11	79	2	6	0.0	12.9	74.1	6.0	6.9	0.0	11.5	79.1	5.8	3.6
Supervision	3	10	63	8	18	0	17	65	6	12	1.2	12.9	74.1	4.7	7.1	0.9	12.6	73.0	8.1	5.4
Administrative	19	23	51	4	4	19	24	48	4	4	21.9	28.3	42.3	4.3	3.2	21.2	29.0	44.0	2.5	3.3
Operational	12	19	55	8	6	13	21	53	7	6	14.6	21.6	51.5	5.7	6.7	15.7	20.7	50.5	6.3	6.7
Apprentices	100	0	0	0	0	100	0	0	0	0	100.0	0.0	0.0	0.0	0.0	100.0	0.0	0.0	0.0	0.0
Interns	0	0	0	0	0	71	24	5	0	0	82.4	17.6	0.0	0.0	0.0	77.8	18.5	3.7	0.0	0.0
Trainees	0	0	0	0	0	0	0	0	0	0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Total	19	9	51	5	6	19	10	51	5	5	16.0	21.0	51.4	5.5	6.1	16.6	20.6	51.4	5.5	5.9

1. Consolidated data (Rental and Dealerships).

Diversity in governance and underrepresented groups¹ (%) GRI 405-1

Diversity in governance and underrepresented groups ¹ (%)	PWD			
	2021	2022	2023	2024
Board of Directors	0	0	0.0	0
General Management (senior management)	0	0	0.0	13
Area Management	0	1	1.4	10
Store Management	0	0	0.0	0
Coordination (Junior Management)	0	1	0.9	1
Supervision	3	2	3.5	7
Administrative	1	2	2.6	6
Operational	0	1	0.9	2
Apprentices	0	0	0.0	0
Interns	0	0	0.0	4
Total	0.7	1.1	1.3	3

1. The increase in the percentage of PWDs at VAMOS reflects the company's strategic efforts to promote productive inclusion. This progress is due to the implementation of improved recruitment and selection processes, the effective identification of professionals with disabilities, and the creation of an inclusive work environment that values and enhances diversity in all its dimensions.

Proportion of total annual remuneration (%) GRI 2-21

Proportion of total annual remuneration ¹ (%)	2021	2022	2023	2024		
				Rental	Dealerships	Consolidated
Proportion of highest paid individual/average of all employees (%)	62.68	83.29	74.83	66.35	52.01	59.26
Percentage variation in highest remuneration paid (%)	1.47	0.29	-0.14	-0.24	-0.24	-0.24
Percentage variation in average total remuneration (%)	0.53	-0.03	-0.04	-0.14	0.09	-0.04
Proportion of percentage variation in highest remuneration paid by percentage increase in average total remuneration	2.78	-8.88	3.18	1.67	-2.63	5.75

1. Only active employees were considered, including those from acquired companies. In general, positive variations refer to newly acquired companies, employee transfers between companies, an increase in the number of promotions, and the payment of bonuses/awards. Negative variations tend to be interpreted as an increase in turnover in a given category and transfers between companies.

Salary difference

Salary difference (%)	2022	2023	2024 ¹		
			Rental	Dealerships	Consolidated
Employees paid minimum wage	3.00	1.56	2.44	2.38	2.42
Employees paid above minimum wage	97.00	98.44	97.56	97.62	97.58
Full-time employees paid with company shares	0.000071	0.12	0.13	0.00	0.08

1. In 2024, employees with the positions of Vice President, CFO, and Chief Executive Officer were considered for the Director category.

Notes: In general, positive variations refer to newly acquired companies, employee movements between companies, an increase in the number of promotions, and the payment of bonuses/awards. Negative variations tend to be interpreted as an increase in turnover in a given category and movements between companies. No data is available for the category "Employees paid with family wages. At VAMOS, only 2.42% of employees receive the minimum wage, while 97.58% earn above that amount.



Ratio of lowest wage to local minimum wage, broken down by gender (%) GRI 202-1

Ratio of lowest wage to local minimum wage, broken down by gender¹ (%)	2021		2022		2023		2024						
	Male	Female	Male	Female	Male	Female	Rental		Dealerships		Consolidated		
							Male	Female	Male	Female	Male	Female	
Ratio of lowest wage to local minimum wage	1.00	1.02	1.00	1.01	1.01	1.05	1.00	1.08	1.00	1.00	1.00	1.04	

1. Refers to active employees in all business units covered by our corporate structure in Brazil. To define the lowest wage, the lowest nominal wage in each business unit was considered. Percentage variations in the indicator reflect factors related to employee turnover. The national minimum wage in 2024 was R\$1,412.00; in this regard, only 2.47% of employees receive the minimum wage, while 97.58% earn above that amount. We do not manage third-party salaries. **GRI 3.3 202**

Proportion of board members hired from the local community GRI 202-2

Proportion of board members hired from the local community ^{1, 2}	2021		2022		2023		2024 ³						
	Board	Management	Board	Management	Board	Management	Rental		Dealerships		Consolidated		
							Board	Management	Board	Management	Board	Management	
Total number of employees at the functional level	13	88	16	145	22	180	14	116	5	81	19	197	
Number of employees at the functional level hired locally	1	24	4	29	6	35	13	95	3	65	16	160	
Percentage of employees at the functional level hired locally	7.7	27.3	25.0	20.0	27.3	19.4	92.9	81.9	60.0	80.2	76.43	81.07	

1. Executive positions include: Directors, CEO, CFO, Vice President, President, Advisors, and Committee members.
2. The concept of “locally” considers the relationship between the state (UF) where the company is located and the state (UF) where the employee resides, as registered in SAP. “Important” units are the business units that comprise the company’s businesses, grouping together their respective companies in the segment.
3. For 2024, the calculation methodology for the line “Number of locally hired employees at the functional level” has been changed. All assets as of December 31, 2024, hired locally (Brazil and abroad) were considered, according to the above concept, according to the functional level. For 2023, only those hired during the year and hired locally were considered.



Ratio between base salary and total compensation received by women and men, by job category (%) **GRI 405-2**



Ratio between lowest salary and local minimum wage, broken down by gender¹ (%)	2021		2022		2023		2024					
	Base salary	Total compensation	Base salary	Total compensation	Base salary	Total compensation	Rental		Dealerships		Consolidated	
							Base salary	Total compensation	Base salary	Total compensation	Base salary	Total compensation
Board of Directors	0.45	0.21	0.52	0.28	0.6	0.4	0.6	0.4	ND	ND	0.6	0.4
General Management (senior management)	-	-	-	-	1.1	0.9	0.9	1.2	ND	ND	0.9	1.2
Area Management	0.91	0.64	1.12	0.68	1.2	0.7	1.0	0.9	0.9	0.7	1.0	0.9
Store Management	-	-	-	-	0.9	0.6	ND	ND	ND	ND	ND	ND
Coordination (Junior Management)	0.97	0.88	1.06	0.99	1.0	0.9	1.0	1.0	1.0	0.6	1.0	0.8
Supervision	1.04	0.90	1.03	0.75	1.0	0.7	0.9	0.8	1.2	0.9	1.0	0.8
Administrative	1.04	0.47	1.04	0.52	0.9	0.7	0.8	0.8	0.9	0.6	0.9	0.7
Operational	0.82	0.61	0.75	0.63	0.8	0.8	0.9	1.0	0.8	0.7	0.8	0.9
Apprentices	1.10	0.88	1.09	0.94	0.7	0.8	0.9	0.9	1.0	1.0	0.9	0.9
Interns	0.99	0.89	0.98	1.04	1.0	1.0	0.9	1.3	0.8	0.9	0.9	1.3
Trainees	1.00	0.99	1.00	0.90	ND	ND	ND	ND	ND	ND	ND	ND

1. The indicator does not take into account the specific characteristics of each position, such as activity, length of service and/or function, productivity and technical perfection, reality and/or responsibility on an individual basis. All companies that make up the Group's business units are considered important operating units. Data not available indicates the absence of one of the categories for calculation. The average base salary and compensation data used the averages for all months of the year and all employees registered in the SAP database as of December 31, 2024.



New hires and employee turnover GRI 401-1



New hires employees turnover	2021		2022		2023		2024					
	Number	Rate (%)	Number	Rate (%)	Number	Rate (%)	Rental		Dealerships		Consolidated	
							Number	Rate (%)	Number	Rate (%)	Number	Rate (%)
By gender												
Men	495	73.3	911	76.6	1,236	80.7	1,074	82.2	509	81.3	1,583	81.9
Women	180	26.7	278	23.4	295	19.3	232	17.8	117	18.7	349	18.1
Total/overall average	675	100.0	1,189	100.0	1,531	100.0	1,306	100.0	626	100.0	1,932	100.0
By age group												
24 years	211	31.3	329	27.7	431	28.2	365	27.9	196	31.3	561	29.0
24 to 30 years	154	22.8	262	22.0	332	21.7	259	19.8	154	24.6	413	21.4
30 to 50 years	273	40.4	527	44.3	676	44.2	596	45.6	247	39.5	843	43.6
50 to 55 years	20	3.0	38	3.2	49	3.2	49	3.8	17	2.7	66	3.4
55 years	17	2.5	33	2.8	43	2.8	37	2.8	12	1.9	49	2.5
Total/overall average	675	100.0	1,189	100.0	1,531	100.0	1,306	100.0	626	100.0	1,932	100.0
By race/color												
White	380	56.3	526	44.2	655	42.8	425	32.5	350	55.9	775	40.1
Asian	5	0.7	14	1.2	20	1.3	11	0.8	7	1.1	18	0.9
Black	51	7.6	87	7.3	143	9.3	116	8.9	54	8.6	170	8.8
Indigenous	0	0.0	5	0.4	8	0.5	1	0.1	1	0.2	2	0.1
Brown	239	35.4	394	33.1	700	45.7	729	55.8	214	34.2	943	48.8
Not reported	0	0.0	163	13.7	5	0.3	24	1.8	0	0.0	24	1.2
Total/average	675	100.0	1,189	100.0	1,531	100.0	1,306	100.0	626	100.0	1,932	100.0
By region												
North	19	2.8	18	1.5	23	1.5	1	0.1	22	3.5	23	1.2
Northeast	8	1.2	18	1.5	14	0.9	11	0.8	7	1.1	18	0.9
Midwest	223	33.0	354	29.8	386	25.2	37	2.8	267	42.7	304	15.7
Southeast	363	53.8	730	61.4	961	62.8	1,175	90.0	164	26.2	1,339	69.3
South	62	9.2	69	5.8	145	9.5	71	5.4	166	26.5	237	12.3
Foreign (Mexico)	0	0.0	0	0.0	2	0.1	11	0.8	0	0.0	11	0.6
Total/overall average	675	100.0	1,189	100.0	1,531	100.0	1,306	100.0	626	100.0	1,932	100.0

New hires and employee turnover GRI 401-1

Turnover	2021	2022	2023¹				2024											
	Rate (%)	Rate (%)	With occurrence		Without occurrence		Rental				Dealerships				Consolidated			
							With occurrence		Without occurrence		With occurrence		Without occurrence		With occurrence		Without occurrence	
			Number	Rate (%)	Number	Rate (%)	Number	Rate (%)	Number	Rate (%)	Number	Rate (%)	Number	Rate (%)	Number	Rate (%)	Number	Rate (%)
By gender																		
Men	23.08	22.01	1035	36.61	885	31.31	900	51.29	609	34.71	560	46.81	400	33.44	1,460	49.48	1,009	34.19
Women	28.36	26.78	262	41.07	203	31.82	159	37.64	124	29.35	144	53.76	101	37.71	303	43.90	225	32.60
Overall average	24.20	22.94	1,297	37.43	1,088	31.40	1,059	48.64	733	33.67	704	48.08	501	34.22	1,763	48.42	1,234	33.89
By age group																		
24 years	19.69	29.22	310	55.76	202	36.33	257	71.24	142	39.36	175	74.07	87	36.83	432	72.36	229	38.36
24 to 30 years	28.43	23.12	260	35.71	236	32.42	195	46.91	146	35.12	190	59.55	136	42.62	385	52.40	282	38.38
30 to 50 years	24.97	22.12	609	34.21	545	30.62	530	45.77	393	33.94	291	40.51	240	33.41	821	43.76	633	33.74
50 to 55 years	13.48	14.56	58	30.69	51	26.98	43	34.86	30	24.32	18	20.83	14	16.20	61	29.08	44	20.98
55 years	26.25	19.58	60	28.30	54	25.47	34	28.47	22	18.42	30	28.87	24	23.10	64	28.66	46	20.60
Overall average	24.20	22.94	1,297	37.43	1,088	31.40	1,059	48.64	733	33.67	704	48.08	501	34.22	1,763	48.42	1,234	33.89
By race/color																		
White	21.27	20.45	679	37.89	600	33.48	380	37.80	315	31.34	424	51.22	316	38.18	804	43.86	631	34.43
Asian	20.00	8.00	19	43.18	18	40.91	9	42.52	6	28.35	13	114.71	7	61.76	22	67.69	13	40.00
Black	21.30	19.20	116	37.06	93	29.71	109	47.93	79	34.74	50	50.80	32	32.51	159	48.80	111	34.07
Indigenous	0.00	0.00	4	14.81	4	14.81	8	43.44	6	32.58	4	145.45	2	72.73	12	56.69	8	37.80
Brown	30.10	23.58	461	36.21	356	27.97	551	61.40	325	36.22	212	40.57	143	27.36	763	53.74	468	32.96
Not reported	50.00	1.180.00	18	112.50	17	106.25	2	26.37	2	26.37	1	80.00	1	80.00	3	33.96	3	33.96
Overall average	24.20	22.94	1,297	37.43	1,088	31.40	1,059	48.64	733	33.67	704	48.08	501	34.22	1,763	48.42	1,234	33.89
By region																		
North	17.86	31.25	19	28.36	11	16.42	6	211.76	6	211.76	16	25.57	13	20.77	22	33.63	19	29.04
Northeast	7.55	29.51	12	18.46	9	13.85	10	34.88	10	34.88	8	17.52	8	17.52	18	24.22	18	24.22
Midwest	54.26	33.27	308	49.44	281	45.10	30	70.45	30	70.45	366	71.07	210	40.78	396	71.02	240	43.04
Southeast	18.79	19.65	795	34.06	642	27.51	957	48.48	635	32.17	144	26.27	131	23.90	1,101	43.66	766	30.37
South	19.21	22.22	161	45.10	143	40.06	44	39.85	41	37.13	170	58.07	139	47.48	214	53.08	180	44.65
Foreign (Mexico)¹	0.00	0.00	2	10.53	2	10.53	12	64.29	11	58.93	0	0.00	0	0.00	12	64.29	11	58.93
Overall average	24.20	22.94	1,297	37.43	1,088	31.40	1,059	48.64	733	33.67	704	48.08	501	34.22	1,763	48.42	1,234	33.89

Note: Turnover with occurrence: includes all terminations, regardless of the reason. The calculation uses the following formula: (number of terminations in the year / number of active employees at the end of the year) x 100. Turnover without occurrence: excludes terminations due to workforce reduction, deactivation, death, contract termination, and statutory dismissal. The calculation uses the following formula: (number of terminations without occurrence in the year / number of active employees at the end of the year) x 100.

1. Data for international operations started being accounted for from 2023. Positive variations in 2023, compared to 2022, are related to new hires, mergers resulting from acquisitions of new companies, and employee movements between companies. Negative variations are due to terminations, contract expirations, voluntary resignations, movements between companies, and other factors related to employee turnover.

Work-related accidents GRI 403-9



Work-related accidents	2021	2022	2023	2024 ⁵		
				Rental	Dealerships	Consolidated
Total man-hours worked ¹	1,972,601.00	3,019,170.00	3,852,451.28	5,500,803	5,500,803.00	
Number of recordable accidents ²	5.00	4.00	51.00	10.00	18.00	28.00
Recordable accident rate ³	2.53	1.32	13.24			5.09
Number of deaths resulting from work-related accidents	0.00	0.00	1.00	0.00	0.00	0.00
Work-related accident fatality rate	0.00	0.00	0.26	0.00	0.00	0.00
Number of work-related accidents with serious consequences (excluding deaths) ⁴	0.00	0.00	39.00	1.00	5.00	6.00
Serious work-related accident rate (excluding fatalities)	0.00	0.00	10.12			1.22
Number of reportable work-related accidents	0.00	0.00	40.00	10.00	18.00	28.00
Reportable work-related accident rate	0.00	0.00	10.38			5.09

Note: The data only includes information on employees, excluding third-party workers and service providers. The scope includes the historical series for this indicator.

1. Includes own employees (Rental and Dealerships). The indicator does not include data from BMB and Truckvan, as there was no corporate consolidation in VAMOS. However, starting in 2025, there will be consolidated reporting and integrated monitoring of this topic.

2. Recordable accidents are considered to be commuting accidents and typical accidents that result in at least one day of absence, when a Work Accident Report (CAT) is filed.

3. Rates calculated based on 1,000,000 hours worked, including own employees (Rental and Dealerships) + acquired employees (Tietê, Truckvan, and BMB).

4. Serious accidents refer to accidents with time off work exceeding 15 days.

5. The data only includes information about employees, excluding data on third-party workers and service providers. The scope covers the historical series for this indicator.

Maternity/paternity leave¹ GRI 401-3

Maternity/paternity leave ¹	2021		2022		2023		2024					
							Rental		Dealerships		Consolidated	
	Men	Women	Men	Women	Men	Women	Men	Women	Men	Women	Men	Women
Number of employees eligible for leave	1,252	335	2,267	549	2,827	638	1,824	467	1,100	243	2,924	710
Number of employees who went on leave during the period	25	6	31	15	46	18	23	22	26	8	49	30
Number of employees who returned from leave during the period	24	6	30	11	44	9	23	17	26	6	49	23
Number of employees still on leave at the end of the period	1	0	1	4	2	9	0	5	0	2	0	7
Number of employees who stayed employed for at least 12 months after returning from leave	17	2	24	12	38	14	19	13	20	4	39	17
Return rate (%)	96.0	100.0	96.8	73.3	95.7	50.0	100.00	77.27	100.00	75.00	100.00	76.14
Retention rate (%)	68.0	33.3	77.4	80.0	82.6	77.8	82.61	59.09	76.92	50.00	79.77	54.55

1. Only active employees in the SAP system during the period covered by the Report are considered.

Percentage of employees who received regular performance and career development reviews GRI 404-3



Percentage of employees who received performance reviews by gender and job category¹	2021		2022		2023		2024					
	Number of employees evaluated	% of employees evaluated	Number of employees evaluated	% of employees evaluated	Number of employees evaluated	% of employees evaluated	Rental		Dealerships		Consolidated	
							Number of employees evaluated	% of employees evaluated	Number of employees evaluated	% of employees evaluated	Number of employees evaluated	% of employees evaluated
By gender												
Men	225	18.0	463	20.4	489	17.3	513	28.1	535	48.6	1,048	35.8
Women	67	20.0	155	28.2	229	35.9	196	42.0	118	48.6	314	44.2
Total/overall average	292	18.4	618	21.9	718	20.7	709	30.9	653	48.6	1,362	37.5
By employee category												
Executives	10	76.9	11	68.8	8	36.4	12	85.7	4	80.0	16	84.2
General Management (senior management)	4	100.0	7	100.0	8	66.7	5	62.5	4	57.1	9	60.0
Area Management	7	8.3	15	10.9	91	62.3	72	66.7	22	51.2	94	62.3
Store Management	11	100.0	13	100.0	14	63.6	0	0.0	15	48.4	15	48.4
Coordination (Junior Management)	54	85.7	76	78.4	59	50.9	58	62.4	33	71.7	91	65.5
Supervision	38	95.0	40	61.5	39	45.9	39	44.8	14	58.3	53	47.7
Administrative	168	23.6	456	40.8	439	63.3	198	39.7	110	43.0	308	40.8
Operational	0	0.0	0	0.0	60	2.6	323	22.7	450	49.5	773	33.1
Apprentices	0	0.0	0	0.0	0	0.0	2	5.3	1	6.7	3	5.7
Interns	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0
Trainees	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0
Total	292	18.4	618	21.9	718	20.7	709	30.9	653	48.6	1,362	37.5

Note: The increase in the number of evaluations among men is justified by the more comprehensive inclusion of the operational job category in the evaluation cycle, considering that they represent 98% of this category. In the Board of Directors, we observed greater engagement by Directors in the evaluations compared to the previous year, which reinforces the maturity of the people management cycle and demonstrates how the Board values this process, considering it a fundamental part of career development. For Coordination, in addition to greater engagement, there was also an increase in the number of coordinators in 2024. The reduction in the number of employees evaluated in the Administrative functional category is due to cases of leave and vacations of people eligible for evaluation who did not complete all stages of the evaluation. As for Apprentice evaluations, these were included in the evaluation platform in 2024, with 5.7% completing all stages of evaluation in the consolidated results, 5.3% when considering only VAMOS Locação, and 6.7% when considering only Dealerships. Intern evaluations, however, were not conducted in 2024. All figures reported refer only to evaluations that were 100% completed. Cases in which only the manager's evaluation or self-evaluation was conducted and the complete cycle required more stages were not counted.

1. The data considers only active employees from operations in Brazil.

Diversity in governance bodies and employees, by gender (%) GRI 405-1

Diversity in governance bodies and employees, by gender (%)	2021		2022		2023		2024	
	Men	Women	Men	Women	Men	Women	Men	Women
Sustainability Committee	66.7	33.3	66.7	33.3	66.7	33.3	66.7	33.3
Audit Committee	66.7	33.3	66.7	33.3	33.3	66.7	33.3	66.7
Ethics and Compliance Committee	100.0	0.0	100.0	0.0	100.0	0.0	100.0	0.0
Finance Committee	-	-	-	-	100.0	0.0	100.0	0.0
Executive Board	100.0	0.0	100.0	0.0	100.0	0.0	100.0	0.0
Board of Directors	100.0	0.0	100.0	0.0	80.0	20.0	80.0	20.0
Members of governance bodies (total) ¹	-	-	-	-	17	4	17	4

1. The data regarding the line "Members of governance bodies (total)" began to be collected in 2024.

Diversity in governance bodies and employees, by race/color (%) GRI 405-1

Diversity in governance bodies and employees, by race/color (%)	2021		2022		2023		2024	
	White	Brown	White	Brown	White	Brown	White	Brown
Sustainability Committee	100.0	100.0	100.0	0.0	100.0	0.0	66.7	33.3
Audit Committee	100.0	100.0	66.7	33.3	66.7	33.3	33.3	66.7
Ethics and Compliance Committee	100.0	100.0	100.0	0.0	100.0	0.0	100.0	0.0
Finance Committee	100.0	100.0	100.0	0.0	100.0	0.0	100.0	0.0
Executive Board	100.0	100.0	100.0	0.0	100.0	0.0	100.0	0.0
Board of Directors	100.0	100.0	100.0	0.0	100.0	0.0	80.0	20.0
Members of governance bodies (total) ¹	100.0	100.0	95.2	4.8	95.2	4.8	17	4

1. The data regarding the line "Members of governance bodies (total)" began to be collected in 2024.



Diversity in governance bodies, by age group (%) GRI 405-1



Diversity in governance bodies, by age group (%)	2021					2022					2023					2024				
	< 24 years	> 24 and < 30 years	> 30 and < 50 years	> 50 and < 55 years	> 55 years	< 24 years	> 24 and < 30 years	> 30 and < 50 years	> 50 and < 55 years	> 55 years	< 24 years	> 24 and < 30 years	> 30 and < 50 years	> 50 and < 55 years	> 55 years	< 24 years	> 24 and < 30 years	> 30 and < 50 years	> 50 and < 55 years	> 55 years
Sustainability Committee	0.0	0.0	100.0	0.0	0.0	0.0	0.0	100.0	0.0	0.0	0.0	0.0	100.0	0.0	0.0	0.0	0.0	100.0	0.0	0.0
Audit Committee	0.0	0.0	0.0	0.0	100.0	0.0	0.0	0.0	0.0	100.0	0.0	0.0	0.0	0.0	100.0	0.0	0.0	0.0	0.0	100.0
Ethics and Compliance Committee	0.0	0.0	100.0	0.0	0.0	0.0	0.0	33.3	0.0	66.7	0.0	0.0	33.3	0.0	66.7	0.0	0.0	33.3	0.0	66.7
Finance Committee	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	66.7	33.3	0.0	0.0	0.0	66.7	33.3	0.0
Executive Board	0.0	0.0	100.0	0.0	0.0	0.0	0.0	100.0	0.0	0.0	0.0	0.0	100.0	0.0	0.0	0.0	0.0	75.0	25.0	0.0
Board of Directors	0.0	0.0	40.0	40.0	20.0	0.0	0.0	40.0	40.0	20.0	0.0	0.0	40.0	20.0	40.0	0.0	0.0	40.0	20.0	40.0
Members of governance bodies (total) ¹	-	-	-	-	-	-	-	-	-	-	0	0	12	2	7	0	0	11	3	7

1. The data regarding the line "Members of governance bodies (total)" began to be collected in 2024.

Diversity in governance bodies, by functional category and gender (%) GRI 405-1

Diversity in governance bodies, by functional category and gender (%)	2021		2022		2023 ¹		2024	
	Men	Women	Men	Women	Men	Women	Men	Women
Executives	85.0	15.0	81.0	19.0	81.8	18.2	78.9	21.1
General Management (senior management)	100.0	0.0	100.0	0.0	91.7	8.3	86.7	13.3
Area Management	82.0	18.0	81.0	19.0	82.9	17.1	79.5	20.5
Coordination (Junior Management)	71.0	29.0	75.0	25.0	75.9	24.1	66.9	33.1
Supervision	73.0	28.0	77.0	23.0	76.5	23.5	82.9	17.1
Administrative	67.0	33.0	65.0	35.0	47.8	52.2	45.3	54.7
Operacional	96.0	4.0	96.0	4.0	92.7	7.3	92.8	7.2
Apprentices	42.0	58.0	47.0	53.0	62.3	37.7	67.9	32.1
Interns	44.0	56.0	52.0	48.0	35.3	64.7	59.3	40.7
Trainees	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Total	69.1	21.8	70.5	20.4	81.6	18.4	80.5	19.5

1. Data for 2023 includes acquired companies, although VAMOS does not have direct management over BMB and Truckvan, as is the case with the other companies. Starting in 2023, there was a reclassification of employee allocation in the administrative and operational functional categories. **GRI 2-4**

Diversity in governance bodies and employees, by age group and job category (%) GRI 405-1



Diversity in governance bodies and employees, by age group and job category (%)	2021					2022					2023					2024				
	< 24 years	> 24 and < 30 years	> 30 and < 50 years	> 50 and < 55 years	> 55 years	< 24 years	> 24 and < 30 years	> 30 and < 50 years	> 50 and < 55 years	> 55 years	< 24 years	> 24 and < 30 years	> 30 and < 50 years	> 50 and < 55 years	> 55 years	< 24 years	> 24 and < 30 years	> 30 and < 50 years	> 50 and < 55 years	> 55 years
Executives	0	8	85	0	8	0	0	94	0	6	0.0	0.0	77.3	9.1	13.6	0.0	0.0	68.4	15.8	15.8
General Management (senior management)	0	0	75	15	0	0	0	71	29	0	0.0	0.0	91.7	8.3	0.0	0.0	0.0	93.3	6.7	0.0
Area Management	10	68	17	6	0	0	7	72	12	9	0.7	2.7	75.3	10.3	11.0	0.0	5.3	75.5	6.6	12.6
Store Management	0	82	0	18	0	0	8	77	0	15	0.0	9.1	77.3	0.0	13.6	0.0	3.2	83.9	6.5	6.5
Coordination (Junior Management)	11	87	0	2	1	1	11	79	2	6	0.0	12.9	74.1	6.0	6.9	0.0	11.5	79.1	5.8	3.6
Supervision	3	10	63	8	18	0	17	65	6	12	1.2	12.9	74.1	4.7	7.1	0.9	12.6	73.0	8.1	5.4
Administrative	19	23	51	4	4	19	24	48	4	4	21.9	28.3	42.3	4.3	3.2	21.2	29.0	44.0	2.5	3.3
Operational	12	19	55	8	6	13	21	53	7	6	14.6	21.6	51.5	5.7	6.7	15.7	20.7	50.5	6.3	6.7
Apprentices	100	0	0	0	0	100	0	0	0	0	100.0	0.0	0.0	0.0	0.0	100.0	0.0	0.0	0.0	0.0
Interns	0	0	0	0	0	71	24	5	0	0	82.4	17.6	0.0	0.0	0.0	77.8	18.5	3.7	0.0	0.0
Trainees	0	0	0	0	0	0	0	0	0	0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Total	19	9	51	5	6	19	10	51	5	5	16.0	21.0	51.4	5.5	6.1	16.6	20.6	51.4	5.5	5.9

Security personnel trained in human rights policies or procedures¹ GRI 410-1

Security personnel trained in human rights policies or procedures ¹	2021	2022	2023
Total number of third-party security personnel	22	12	16
Number of third-party security personnel trained in human rights	0	4	12
Percentage of third-party security personnel trained in human rights (%)	0	33	75

1. The data refers to the contracted companies' workforce.



Diversity in governance bodies, by functional category and race/color (%) GRI 405-1



Diversity in governance bodies, by functional category and race/ color (%)	2021					2022					2023					2024					
	White	Yellow	Black	Indigenous	Brown	White	Yellow	Black	Indigenous	Brown	White	Yellow	Black	Indigenous	Brown	White	Yellow	Black	Indigenous	Brown	
Executives	85	0	0	0	15	88	0	0	0	13	86.4	0.0	0.0	0.0	13.6	89.5	0.0	0.0	0.0	10.5	
General Management (senior management)	100	0	0	0	0	100	0	0	0	0	91.7	0.0	0.0	0.0	8.3	86.7	0.0	0.0	0.0	13.3	
Area Management	67	0	2	0	31	69	1	4	0	27	67.1	1.4	5.5	0.0	26.0	66.2	0.7	4.6	0.0	28.5	
Store Management	73	0	0	0	27	69	0	0	0	31	77.3	0.0	0.0	0.0	22.7	74.2	0.0	3.2	0.0	22.6	
Coordination (Junior Management)	67	0	2	0	32	71	2	1	0	26	71.6	0.0	4.3	0.0	24.1	75.5	0.7	4.3	0.0	19.4	
Supervision	58	0	3	0	40	58	9	3	0	29	62.4	4.7	3.5	0.0	29.4	61.3	1.8	1.8	0.0	34.2	
Administrative	60	0	5	0	35	60	1	7	0	33	61.3	1.3	7.6	0.0	29.3	58.8	1.1	7.5	0.0	32.5	
Operational	57	0	10	0	32	45	5	13	2	36	46.0	1.3	10.4	0.0	40.7	46.5	0.9	8.0	0.0	43.5	
Apprentices	47	0	16	0	37	39	0	3	0	58	34.0	0.0	11.3	0.0	54.7	58.5	0.0	11.3	0.0	30.2	
Interns	89	0	0	0	11	38	0	19	0	43	64.7	0.0	0.0	0.0	35.3	37.0	11.1	18.5	0.0	33.3	
Trainees	0	0	0	0	0	0	0	0	0	0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
Total	64	0	3	0	24	58	2	5	27	0	51.7	1.3	9.0	0.0	36.7	52.2	1.0	7.5	0.0	38.6	

10 Annexes



CUSTOMERS

Customer relationship management – NPS

Customer relationship management – satisfaction measurement	2021	2022	2023	2024
Satisfaction measurement (NPS) ¹	58	68	72	73

1. Survey sent to 100% of VAMOS Locação, Seminovos, and Concessionárias customers.

SUPPLIERS

Activities, value chain, and other business relationships GRI 2-6

Supply chain size indicators ¹	2023	2024
Total number of active suppliers	1,524	4,654
Number of critical/ priority suppliers	9	4
New suppliers registered with purchase orders	944	893
Number of current contracts	1,489	758
Total expenditure with suppliers (R\$)	2,964,570,672.02	4,152,401,767
Expenditure with critical/ priority suppliers (R\$)	1,510,403,119.71	2,224,662,077

1. Priority suppliers are those that represent the highest spending in the year (more than 50% of VAMOS' total spending). Starting in 2021, a project was launched to expand service through contracts rather than spot purchases.



Proportion of the procurement budget on local suppliers¹ GRI 204-1

Proportion of the procurement budget on local suppliers ¹	2021	2022	2023	2024
Procurement budget on all suppliers (R\$)	2,572,573,605.00	7,103,514,914.54	2,964,570,672.02	4,152,401,767.27
Procurement budget on local suppliers - same location as operation (R\$)	930,484,471.00	3,328,112,569.58	1,330,847,092.25	1,269,158,503.58
Percentage of the procurement budget on local suppliers (%)	36.2	46.9	44.9	30.6

1. Local purchases are considered to be those made within the same state where operations/units are located, and important units refer to centers registered in SAP. The indicator refers to corporate purchases and does not include concession networks and acquired companies.

New suppliers selected based on social and environmental criteria¹ GRI 308-1, 414-1

New suppliers selected based on social and environmental criteria ¹	2021	2022	2023	2024
New suppliers that were considered for contracting	496	762	944	893
Total new suppliers selected based on environmental criteria	0	0	0	0
Total new suppliers selected based on social criteria	494	761	923	890
% of suppliers selected based on environmental criteria	0.0	0.0	0.0	0.0
% of suppliers selected based on social criteria	99.6	99.9	97.8	99.7

1. All suppliers that passed validation on the G-Certifica platform are considered selected suppliers based on social criteria. This includes suppliers registered in SAP in 2023 that made at least one delivery during the year.



SOCIETY



Engagement operations, impact assessments, and development programs focused on the local community¹ GRI 413-1

Supply chain size indicators (%)	2022	2023	2023
Social impact assessments, including gender impact assessments, based on participatory processes ¹	100	100	100
Environmental impact assessments and ongoing monitoring ²	100	100	100
Public disclosure of results of environmental and social impact assessments ³	100	100	100
Local community development programs based on local communities' needs ⁴	100	100	100
Stakeholder engagement plans based on stakeholder mapping ⁵	100	100	100
Broad based local community consultation committees and processes that include vulnerable groups ⁶	100	100	100
Works councils, occupational health and safety committees and other worker representation bodies to deal with impacts ⁷	100	100	100
Formal local community grievance processes ⁸	100	100	100

Note: The processes below are available to all *SIMPAR* Group companies.

1. Social impact assessments, including gender impact assessments, based on participatory processes: monitoring of gender indicators, which are presented and discussed in the Sustainability Committee and the People and Culture Committee/*Movida* Social Tariff/Diversity Census.
2. Environmental impact assessments and continuous monitoring: socio-environmental risk and impact matrix/LAIA.
3. Public disclosure of the results of environmental and social impact assessments: Integrated Report/CDP.
4. Local development programs based on the needs of local communities [Natal Solidário, Inverno do Bem, community development project – VQVP/*Caminho do Bem*].
5. Stakeholder engagement plans based on stakeholder mapping – HR policy action plan.
6. Committees and processes for broad consultation with the local community, including vulnerable groups – Materiality/PNMC/Complaints Channel/SAC/ community reception at the Ciclus and Portos plants.
7. Works councils, occupational health and safety committees, and other worker representative bodies to discuss impacts – Safety Committee/Sustainability Risk Matrix and CRC.
8. Formal complaint processes for local communities – Complaints Channel/Customer Service Center/Contact Us/social media.

ENVIRONMENT

EMISSIONS

Direct emissions (Scope 1) of greenhouse gases (GHG) – tCO₂e¹ GRI 305-1

Direct emissions (Scope 1) of greenhouse gases (GHG) – tCO ₂ e ¹	2019	2020	2021	2022	2023 ²	2024		
						Rental	Dealerships	Consolidated
Mobile combustion	1,130.1	1,187.4	1,965.5	3,854.8	5,493.9	3,146.9	2,875.2	6,022.0
Stationary combustion	120.1	0.5	0.0	10.0	89.2	377.0	21.6	398.5
Fugitive emission	2.0	0.0	0.0	1.3	338.6	1,411.1	8.3	1,419.3
Solid waste and effluents	0.0	0.0	81.9	193.8	295.9	59.2	49.3	108.5
Industrial processes	0.0	0.0	0.0	0.0	22.5	36.3	0.0	36.3
Subtotal	1,252.2	1,187.9	2,047.4	4,059.9	6,240.8	5,030.4	2,954.3	7,984.7
Biogenic emissions	0.0	0.0	0.0	157,117.9	2,045.2	974.8	1,634.4	2,609.2

1. The gases CO₂, CH₄, and N₂O were considered, using the operational control approach. Methodologies aligned with the GHG Protocol and IPCC (GWP100a [IPCC, 2013]) were applied.
2. Emissions increased in 2024 due to the expansion of VAMOS, with higher fuel consumption resulting from new acquisitions, the opening of new stores, and an increase in the number of employees. On the other hand, there was a reduction in solid waste and effluents generated.
3. The data are reported in alignment with the Public Emissions Registry, which does not include international emissions and non-Kyoto gases in the consolidated table. In 2024, BMB Mexico emitted 30,196.661 tCO₂e in its Scope 1. At VAMOS, 230.2012 tCO₂e of non-Kyoto gases were emitted. GRI 2-4: 2023 data were restated in alignment with the Public Emissions Registry.

Indirect emissions (Scope 2) of greenhouse gases (GHG) from energy acquisition – tCO₂e¹ GRI 305-2

Indirect emissions (Scope 2) of greenhouse gases (GHG) from energy acquisition – tCO ₂ e ¹	2019	2020	2021	2022	2023 ²	2024		
						Rental	Dealerships	Consolidated
Location approach	178.5	139.7	420.5	178.6	249.1	214.5	266.1	480.6
Purchase selection approach	0.0	0.0	0.0	0.0	0.0	35.1	0.0	35.1

1. Considering CO₂ gas and location approach. Methodologies aligned with the GHG Protocol and IPCC - GW P100a (IPCC, 2013) were used.
2. In 2024, there was an increase in VAMOS's Scope 2 emissions compared to 2023 due to the Company's expansion and the increase in the number of employees. In 2024, we began accounting for I-RECs from the Truckvan unit, which uses the free energy market. GRI 2-4: 2023 data has been restated in alignment with the Public Emissions Registry.

Other indirect emissions (Scope 3) of greenhouse gases (GHG) – tCO₂e¹ GRI 305-3



Other indirect emissions (Scope 3) of greenhouse gases (GHG) – tCO ₂ e ¹	2019	2020	2021	2022	2023 ²	2024		
						Rental	Dealerships	Consolidated
Category 1 — Purchased goods and services	283.4	235.8	354.3	18,270.60	31,858.67	32,836.34	3,309.99	36,146.33
Category 2 — capital goods	0	0	0	106,686.40	166,432.95	4,802.13	4.43	4,806.56
Category 3 — Fuel- and energy-related activities (not included in Scope 1 and Scope 2)	0	0	221.2	996.6	1,516.03	801.49	920.76	1,722.25
Category 4 — Upstream transportation and distribution	0	0	0	6,058.20	4,027.58	7,469.73	625.98	8,095.71
Category 5 — Waste generated in operations	0	0	16.4	6.3	51.07	20.15	5.22	25.37
Category 6 — Business travel	152.6	131	328.1	348.3	293.552	267.15	150.4896	417.64
Category 7 — Employee commuting (home-to-work)	1,492.70	1,518.10	2,025.20	3,123.10	2,884.09	4,824.28	4,914.86	9,739.14
Category 13 — Downstream leased assets (the organization as lessee)	499,785.70	601,878.40	892,522.10	1,955,453.20	2,392,130.59	2,122,101.48	0.00	2,122,101.48
Well to tank	0	46,671.80	209,732.40	442,482.50	568,969.9	554,854.05	0	554,854.05
Tank to whell	499,785.70	555,206.50	682,789.70	1,512,970.60	1,814,968.70	1,567,247.43	0.00	1,567,247.43
Total Scope 3	501,714.4	603,763.3	895,467.4	2,090,942.7	2,599,194.5	2,173,122.8	9,931.73	2,183,054.5
Biogenic emissions	0.0	0.0	0.0	157,117.9	212,409.7	223,351.1	1,015.2	224,366.3

1. The gases CO₂, CH₄, and N₂O were considered, and methodologies aligned with the GHG Protocol and IPCC [GWP100a [IPCC, 2013]] were adopted.

2. There was a decrease in Scope 3 emissions due to improved reporting in the leased goods category. We started using telemetry data from Ituran to estimate the mileage driven by our clients' fleet. Increases in the categories of commuting and business travel are related to the expansion of operations and an increase in the number of business activities. The increase in category 4 is due to the accounting of imports and freight performed by Truckvan, which were not previously calculated. For category 2, we began to account only for CAPEX related to assets (machinery, trucks, light vehicles, and equipment).

3. The data are reported in alignment with the Public Emissions Registry, which does not include international emissions and non-Kyoto gases in the consolidated table. In 2024, BMB Mexico emitted 54,502.192 tCO₂e in its Scope 3. GRI 2-4: 2023 data were restated in alignment with the Public Emissions Registry.

NOx, SOx and other significant air emissions (ton)¹ – Scope 1 e 3 GRI 305-7, SASB TR-RO-120a.1

NOx, SOx and other significant air emissions (ton) ¹ – Scope 1 e 3	2021			2022			2023			2024 - Consolidated		
	Scopo 1	Scopo 3	Total	Scopo 1	Scopo 3	Total	Scopo 1	Scopo 3	Total	Scopo 1	Scopo 3	Total
NOx	0.00	0.53	0.53	1.26	2,785.93	2,787.19	2.14	2,945.52	2,947.66	1.76	1,598.53	1,600.29
SOx	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Particulate matter (MP)	0.00	0.01	0.01	0.04	26.61	26.65	0.06	28.93	28.98	0.12	14.19	14.31
Carbon monoxide (CO)	0.00	1.67	1.67	1.74	485.46	487.20	2.83	530.93	533.76	6.29	263.05	269.34
Total	0.00	2.21	2.21	3.04	3,298.00	3,301.04	5.03	3,505.37	3,510.40	8.17	1,875.77	1,883.94

1. The reported emissions refer to Scopes 1 and 3 (Category 13 – Use of Sold Products). Calculations for NOx, particulate matter (PM), and carbon monoxide (CO) were based on emission factors provided by the Environmental Company of the State of São Paulo (CETESB), taking into account vehicle types and the fuels used in VAMOS operations. The inventory was prepared using specific operational data from the fleet, ensuring representativeness and accuracy. The decrease in Scope 3 emissions resulted from improved mileage data collection and consolidation, while the increase in Scope 1 emissions was due to higher fuel consumption during the period. Persistent Organic Pollutants (POPs), Volatile Organic Compounds (VOCs), and Hazardous Air Pollutants (HAPs) were not reported due to the unavailability of data or because they were not considered materially relevant to the organization's activities.

NOx, SOx and other significant air emissions (ton)¹ – Scope 1 e 3 GRI 305-7, SASB TR-RO-120a.1

NOX, SOX and other significant air emissions (ton) ¹ – Scope 1 e 3	2024								
	Rental			Dealerships			Consolidated		
	Scopo 1	Scopo 3	Total	Scopo 1	Scopo 3	Total	Scopo 1	Scopo 3	Total
NOx	1.10	1,598.53	1,599.63	0.66	0.00	0.66	1.76	1,598.53	1,600.28
SOx	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Particulate matter (MP)	0.06	14.19	14.25	0.06	0.00	0.06	0.12	14.19	14.31
Carbon monoxide (CO)	2.83	263.05	265.88	3.46	0.00	3.46	6.29	263.05	269.35
Total	3.98	1,875.77	1,879.76	4.19	0.00	4.19	8.17	1,875.77	1,883.94

1. The reported emissions refer to Scopes 1 and 3 (Category 13 – Use of Sold Products). Calculations for NOx, particulate matter (PM), and carbon monoxide (CO) were based on emission factors provided by the Environmental Company of the State of São Paulo (CETESB), taking into account vehicle types and the fuels used in VAMOS operations. The inventory was prepared using specific operational data from the fleet, ensuring representativeness and accuracy. The decrease in Scope 3 emissions resulted from improved mileage data collection and consolidation, while the increase in Scope 1 emissions was due to higher fuel consumption during the period. Persistent Organic Pollutants (POPs), Volatile Organic Compounds (VOCs), and Hazardous Air Pollutants (HAPs) were not reported due to the unavailability of data or because they were not considered materially relevant to the organization's activities.



ENERGY

Energy consumption within the organization (GJ)^{1,2} GRI 302-1

Energy consumption within the organization (GJ) ^{1,2}	2021	2022	2023	2024 ³		
				Rental	Dealerships	Consolidated
Consumption of fuels from non-renewable sources (GJ)						
Acetylene	0.0	0.0	1.0	3.7	0.0	3.7
Diesel	2,797.6	15,478.5	29,538.3	18,851.3	16,839.9	35,691.2
Gasoline	7,906.7	27,201.3	41,294.0	22,677.1	21,571.2	44,248.3
Aviation gasoline	0.0	0.0	227.5	18.4	221.2	239.5
Airplane gasoline	0.0	0.0	2,328.5	221.1	527.7	748.7
LPG	0.0	0.0	3,287.2	7,917.3	233.7	8,151.0
CNG	839.6	638.5	0.5	3.9	307.1	311.0
Total non-renewable	11,543.9	43,318.3	76,677.0	49,692.7	39,700.7	89,393.4
Consumption of fuels from renewable sources (GJ)						
Hydrated ethanol	2,313.1	5,229.5	15,474.8	5,522.0	15,756.8	21,278.8
Anhydrous ethanol	2,297.5	6,961.0	10,567.5	5,817.1	5,533.4	11,350.5
Biodiesel	326.7	1,605.5	3,597.7	2,807.1	2,474.4	5,281.6
Total renewable	4,937.3	13,796.0	29,640.0	14,146.2	23,764.7	37,910.8
Consumption of purchased energy (GJ) ²						
Total electricity	13,512.1	16,521.1	24,316.7	14,829.1	18,258.5	33,087.6
Non-renewable electricity	2,890.3	1,915.7	2,545.1	1,812.9	2,282.3	4,095.2
Renewable electricity	10,621.7	14,605.4	21,771.7	13,016.2	15,976.2	28,992.4
Total purchased energy	13,512.1	16,521.1	24,316.7	14,829.1	18,258.5	33,087.6
Total energy consumption (renewable and non-renewable + purchased electricity) ³	29,993.3	73,635.4	130,633.8	78,668.0	81,723.8	160,391.8

1. For the calculation, the solar energy values from the energy bills of each business unit were considered, and the factors from the National System Operator (ONS) for renewable energy portions from the energy acquired from the grid were taken into account, given that the energy matrix in Brazil is predominantly renewable. To compile the presented data, we used the same bases as the GHG Inventory for mobile and stationary combustion and energy, in addition to converting to GJ using the factors from the 2023 BEN Report. The data includes all VAMOS operations in Brazil and abroad (Mexico).

2. The electricity considers supply from both the utility company and the free energy market. The supply from the free energy market refers only to the Truckvan operation, which was 3,377.125 MWh (12.16 GJ).

3. There was a higher consumption of acetylene during the year, particularly in operations with maintenance/workshop areas and industries. In addition, BMB Mexico was included in the accounting. In 2024, there was an increased consumption of diesel, ethanol, and electricity due to the expansion of the company's operations. Furthermore, more assets began operating using CNG. Both mobile and stationary combustion saw increased use of LPG, due to the higher number of forklifts and use for kitchens or processes in industry. Additionally, in 2024, there was a reduced use of the SIMPAR holding aircraft (aviation fuel).



Energy consumption within the organization (GJ)^{1,2} GRI 302-2

Energy consumption within the organization (GJ) ^{1,2}	2021	2022	2023	2024 ³		
				Rental	Dealerships	Consolidated
Consolidated	7,493,808.3	13,084,914.2	10,946,441.8	24,733,616.9	70,352.0	24,803,969.0
Total	7,493,808.3	13,084,914.2	10,946,441.8	24,733,616.9	70,352.0	24,803,969.0

1. For the calculation, solar energy values from utility bills of each business unit were considered, along with the factors from the National Electric System Operator (ONS) for the share of renewable energy within the electricity acquired from the grid, given that Brazil's energy matrix is predominantly renewable. To compile the data presented, we used the same sources as the GHG Inventory for mobile combustion, stationary combustion, and energy, along with conversion to GJ using the factors from the 2023 BEN Report. The data covers all VAMOS operations in Brazil and abroad (Mexico).
2. Electricity consumption includes supply from utilities and the free energy market. The supply from the free energy market refers only to the Truckvan operation, which amounted to 3,377.125 MWh (12.16 GJ).
3. There was an increase in acetylene consumption during the year in operations with maintenance/workshop and industrial areas. Additionally, we began accounting for BMB Mexico. In 2024, diesel, ethanol, and electricity consumption increased due to the company's operational expansion. More assets also started operating using CNG. For both mobile and stationary combustion, there was greater use of LPG due to the higher number of forklifts and its use in kitchens or industrial processes.

Energy intensity (GJ/thousand) GRI 302-3

Energy intensity (GJ/thousand)	2022	2023	2024 ²		
			Rental	Dealerships	Consolidated
Within (GJ)	73,635.40	130,633.80	78,667.99	81,723.83	160,391.82
Outside (GJ)	13,084,914.20	10,946,441.8	24,733,616.93	70,352.03	24,803,968.96
Total electricity consumption (GJ)	13,158,549.6	11,077,075.6	24,812,284.92	152,075.86	24,964,360.78
Employees	2,816	3,465.0	2,291.00	1,343.00	3,634.00
Energy intensity (GJ/employee)	4,672.8	3,196.8	10,830.3	113.5	6,869.7
Energy intensity (GJ/thousand R\$)	2.68	1.82	5.28	0.05	3.33
Energy consumption reduction (GJ) ³ GRI 302-4	14,605.4	21,771.7	-		

1. For the calculation, the solar energy values present in the energy bills of each business unit were considered, and we took into account the factors from the National Electric System Operator (ONS) for the renewable energy portion of the energy purchased from the grid, given that the energy matrix in Brazil is predominantly renewable. To compile the data presented, we used the same bases from the Greenhouse Gas (GHG) Inventory for mobile and stationary combustion and energy, as well as the conversion to GJ using the factors from the 2023 BEN Report. The electricity supply considers both the utility and the free energy market. The supply from the free energy market only considers the Truckvan operation, which amounted to 3,377.125 MWh (12.16 GJ).
2. There was a higher consumption of acetylene during the year, in operations where we have maintenance areas/workshops and industries. Additionally, we started to account for BMB Mexico. In 2024, there was increased consumption of diesel, ethanol, and electricity due to the expansion of the Company's operations. Moreover, more assets began to operate using CNG. Both for mobile and stationary combustion, there was a greater use of LPG due to the increased number of forklifts and its use for cooking or processes in the industry. Furthermore, in 2024, there was a lower use of the holding company SIMPAR's aircraft (aviation kerosene).
3. There was no reduction in fuel consumption in 2024. There was an increase due to the expansion of operations.



WATER

Water withdrawal¹ GRI 303-3



Total volume of water withdrawn from all areas and areas with water stress, by source (ML)	2021		2022		2023		2024					
	All areas	Areas with water stress	All areas	Areas with water stress	All areas	Areas with water stress	All areas			Areas with water stress		
							Rental	Dealerships	total	Rental	Dealerships	total
Fresh water	0.00	0.00	0.00	0.00	0.00	0.00	0.8	0.0	0.8	0.0	0.0	0.0
Other water	0.00	0.00	0.00	0.00	0.00	0.00	0.0	0.0	0.0	0.0	0.0	0.0
I. Groundwater (total)	0.00	0.00	0.00	0.00	0.00	0.00	0.8	0.0	0.8	0.0	0.0	0.0
Fresh water	9.77	0.00	8.77	0.00	14.70	4.20	14.0	24.3	38.4	0.0	1.0	1.0
Other water	0.00	0.00	0.00	0.00	0.00	0.00	0.0	0.0	0.0	0.0	0.0	0.0
I. Third-party water (total)	9.77	0.00	8.77	0.00	14.70	4.20	14.0	24.3	38.4	0.0	1.0	1.0
Grand total	9.77	0.00	8.77	0.00	14.70	4.20	14.8	24.3	39.1	0.0	1.0	1.0

1. For the consolidation of the information presented, we converted the financial amount allocated to water bill payments into m³ using the monthly average of utility companies in Brazil. All units where we have operations for VAMOS Locação were considered, including BMB and Truckvan, as well as the Dealerships. We collected the geographic coordinates of all VAMOS units and mapped them through the WRI Aqueduct system to determine which ones are located in water stress areas. We identified 6 units classified in 'High' or 'Extremely High' water stress regions, consisting of 2 rental units (Seminovos unit in *Jaboatão dos Guararapes* and the rental unit in *Catanduva*) and 4 Dealerships (*Nossa Senhora do Socorro/SE*, *Itabaiana/SE*, and two units in *Rio Verde/GO*). For these units, we reported the value from the invoice of two of them; two units use wells, in the *Catanduva* unit we are responsible for the rental and do not control the water consumption or separate payment, and for the last unit, we do not have the information. The increase in water consumption is associated with the increase in the number of stores and employees, as well as the conversion factor used, which was significantly higher for the year 2024. During the year, there were 26 units with artesian wells; however, the control is done locally and not consolidated corporately. The reported well data refers only to the BMB unit in *Porto Real*.

Water consumption (ML)¹ GRI 303-5

Water consumption (ML) ¹	2021	2022	2023	2024		
				Rental	Dealerships	Consolidated
Total water consumption in all areas	9.8	8.8	14.7	14.8	24.3	39.1
Total water consumption in all areas with water stress	0.0	0.0	4.2	0.0	1.0	1.0
Changes in water storage	0.0	0.0	0.0	0.0	0.0	0.0

1. For the consolidation of the information presented, we converted the financial amount allocated to water bill payments into m³ using the monthly average of utility companies in Brazil. All units where we have operations for VAMOS *Locação* were considered, including BMB and Truckvan, as well as the Dealerships. We collected the geographic coordinates of all VAMOS units and mapped them through the WRI Aqeduct system ([www.wri.org/applications/aqueduct/water-risk-atlas])(<http://www.wri.org/applications/aqueduct/water-risk-atlas>) to determine which ones are located in water stress areas. We identified 6 units classified in 'High' or 'Extremely High' water stress regions, consisting of 2 rental units (*Seminovos* unit in *Jaboatão dos Guararapes* and the rental unit in *Catanduva*) and 4 Dealerships (*Nossa Senhora do Socorro/SE*, *Itabaiana/SE*, and two units in *Rio Verde/GO*). For these units, we reported the value from the invoice of two of them; two units use wells, in the *Catanduva* unit we are responsible for the rental and do not control the water consumption or separate payment, and for the last unit, we do not have the information. The increase in water consumption is associated with the increase in the number of stores and employees, as well as the conversion factor used, which was significantly higher for the year 2024. During the year, there were 26 units with artesian wells; however, the control is done locally and not consolidated corporately. The reported well data refers only to the BMB unit in *Porto Real*.





WASTE

Waste generated (ton) GRI 306-3



Waste generated (ton)	2021	2022	2023 ¹	2024		
				Rental	Dealerships	Total
Non-hazardous waste						
Unusable used tires	0.00	0.00	1.20	0.00	0.50	0.50
Paper/cardboard/plastic	0.74	5.96	24.76	5.31	607.49	612.80
Metals	0.00	0.34	831.45	116.07	0.36	116.43
Wood	0.06	23.58	169.20	23.61	22.02	45.63
Air filters	0.44	2.79	16.96	0.00	93.90	93.90
Domestic/organic	0.00	0.05	131.75	23.23	0.00	23.23
Sanitary effluent	0.00	0.58	0.00	0.00	21.50	21.50
Biological sludge	0.00	0.00	0.00	0.00	0.00	0.00
Other waste ²	0.00	0.00	12.72	80.00	0.63	80.63
Subtotal	1.24	33.30	1,188.03	248.21	746.40	994.61
Hazardous waste						
Used lubricating oil (OLUC)	37.20	185.11	387.41	0.45	185.38	185.83
Automotive batteries	0.00	0.00	0.00	0.00	0.00	0.00
Class I waste – contaminated	0.00	188.59	238.91	22.54	262.53	285.07
Contaminated containers	0.00	0.00	0.15	0.00	0.00	0.00
Light bulbs	0.00	0.00	0.03	0.02	0.02	0.03
Oil filters	0.35	8.56	20.17	0.00	186.63	186.63
Sludge	0.00	0.00	0.00	0.00	0.00	0.00
Contaminated soil	0.00	0.00	0.00	0.00	0.00	0.00
Electronic scrap	0.00	0.00	0.00	0.00	0.00	0.00
Other waste ³	9.74	0.05	226.32	0.47	49.88	50.34
Subtotal	47.29	382.31	873.00	23.47	684.44	707.91
Total	48.53	415.61	2,061.03	271.68	1,430.84	1,702.52

1. The variations in 2023 occurred because data from acquired companies were included. Data includes VAMOS, BMB, Truckvan, DHL, Tietê Guarulhos, Tietê Campinas, HM Empilhadeiras, and Tietê Oeste.

2. Glass, solid urban waste, plastic (trucks).

3. Water contaminated with oil from washing in workshops, septic tank sludge or from the vehicle washing system, parts sent for recycling, solvents and mixtures of solvents and paints, adhesive products, glues and resins containing hazardous substances, towels, oil filters, cleaning cloths, protective clothing contaminated with hazardous substances.

Waste not intended for final disposal (ton) **GRI 306-4**

Waste not intended for final disposal (ton)	2021	2022	2023 ¹	2024			
				Rental	Dealerships	Total	
Non-hazardous waste							
Unusable used tires	0.0	0.0	1.1	0.0	0.1	0.1	
Paper/cardboard/plastic	5.8	0.7	24.6	5.3	602.0	607.2	
Metals	0.0	0.0	831.5	116.1	0.4	116.4	
Wood	23.6	0.1	169.2	23.6	13.7	37.3	
Air filters	2.6	0.4	3.3	0.0	93.1	93.1	
Domestic/organic	0.0	0.0	15.0	12.9	0.0	12.9	
Sanitary effluent	0.0	0.0	0.0	0.0	21.5	21.5	
Biological sludge	0.0	0.0	0.0	0.0	0.0	0.0	
Other waste ²	0.2	0.0	0.6	80.0	0.4	80.4	
Subtotal	32.2	1.2	1,045.3	237.8	731.1	969.0	
Hazardous waste							
Used lubricating oil (OLUC)	173.1	37.2	387.4	0.5	185.4	185.8	
Automotive batteries	0.0	0.0	0.0	0.0	0.0	0.0	
Class I waste – contaminated	172.4	7.4	221.3	22.2	184.0	206.2	
Contaminated containers	0.0	0.0	0.2	0.0	0.0	0.0	
Light bulbs	0.0	0.0	0.0	0.0	0.0	0.0	
Oil filters	7.8	0.4	8.7	0.0	186.6	186.6	
Sludge	0.0	0.0	0.0	0.0	0.0	0.0	
Contaminated soil	0.0	0.0	0.0	0.0	0.0	0.0	
Electronic scrap	0.0	0.0	0.0	0.0	0.0	0.0	
Other waste ³	0.1	0.0	222.7	0.5	49.2	49.7	
Subtotal	353.4	45.0	840.3	23.2	605.2	628.4	
Total	385.6	46.2	1,885.6	261.0	1,336.4	1,597.4	

1. The variations in 2023 occurred because the data from the acquired companies were included. The data includes VAMOS, BMB, Truckvan, DHL, Tietê Guarulhos, Tietê Campinas, HM Empilhadeiras, and Tietê Oeste.

2. Glass, municipal solid waste, plastic (trucks).

3. Water contaminated with oil from washings that occur in the workshops, septic tank sludge or from the vehicle washer system, parts sent for recycling, solvents and mixtures of solvents and paints, adhesive products, glues and resins containing hazardous substances, towels, oil filters, cleaning rags, protective clothing, contaminated with hazardous substances.

Waste not intended for final disposal (ton) GRI 306-4

Waste not intended for final disposal	2022		2023¹		2024				Total	
	Onsite	Offsite	Onsite	Offsite	Rental		Dealerships			
					Onsite	Offsite	Onsite	Offsite	Onsite	Offsite
Non-hazardous waste										
Preparation for reuse	0.0	28.2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Recycling	0.0	4.1	0.0	953.8	0.0	121.3	0.0	514.2	0.0	635.5
Other recovery operations	0.0	0.0	0.0	91.4	0.0	116.5	0.0	217.0	0.0	333.5
Subtotal	0.0	32.3	0.0	1,045.3	0.0	237.8	0.0	731.2	0.0	969.0
Hazardous waste										
Preparation for reuse	0.0	0.0	0.0	38.4	0.0	0.0	0.0	58.4	0.0	58.4
Recycling	0.0	178.1	0.0	392.5	0.0	1.2	0.0	188.3	0.0	189.5
Other recovery operations	0.0	175.3	0.0	409.5	0.0	22.0	0.0	358.5	0.0	381.5
Subtotal	0.0	353.4	0.0	840.3	0.0	23.2	0.0	605.2	0.0	628.4
Total	0.0	385.6	0.0	1,885.6	0.0	261.0	0.0	1,336.4	0.0	1,597.4

1. The variations in 2023 occurred because data from acquired companies were included. Data includes VAMOS Locação, BMB, HM, Truckvan, DHL, and Tietê.





Waste intended for final disposal (ton)¹ GRI 306-5

Waste intended for final disposal (ton) ¹	2021	2022	2023 ²	2024		
				Rental	Dealerships	Total
Non-hazardous waste						
Unusable used tires	0.00	0.00	0.06	0.00	0.37	0.37
Paper/cardboard/plastic	0.00	0.13	0.16	0.00	5.53	5.53
Metals	0.00	0.32	0.00	0.00	0.00	0.00
Wood	0.00	0.00	0.00	0.00	8.31	8.31
Air filters	0.00	0.14	13.67	0.00	0.83	0.83
Domestic/organic	0.00	0.05	116.75	10.37	0.00	10.37
Other waste ³	0.00	0.34	12.14	0.00	0.20	0.20
Subtotal	0.00	0.98	142.77	10.37	15.24	25.62
Hazardous waste						
Used lubricating oil (OLUC)	0.00	12.06	0.00	0.00	0.00	0.00
Automotive batteries	0.00	0.00	0.00	0.00	0.00	0.00
Class I waste – contaminated	2.33	16.16	17.63	0.30	78.57	78.87
Contaminated containers	0.00	0.00	0.00	0.00	0.00	0.00
Light bulbs	0.00	0.00	0.00	0.00	0.00	0.00
Oil filters	0.00	0.72	11.45	0.00	0.03	0.03
Sludge	0.00	0.00	0.00	0.00	0.00	0.00
Contaminated soil	0.00	0.00	0.00	0.00	0.00	0.00
Electronic scrap	0.00	0.00	0.00	0.00	0.00	0.00
Other waste ⁴	0.00	0.00	3.62	0.00	0.63	0.63
Subtotal	2.33	28.94	32.70	0.30	79.23	79.53
Total	2.33	29.92	175.47	10.67	94.47	105.15

1. Information was compiled using final destination certificates (CTF).
2. The variations in 2023 occurred because data from acquired companies were included. Data includes VAMOS, BMB, Truckvan, DHL, Tietê Guarulhos, Tietê Campinas, HM Empilhadeiras, and Tietê Oeste.
3. Glass waste (sweeping, sanitary and cafeteria) and landfill items (Class IIA and IIB). Water contaminated with oil from washings carried out in the workshops, sludge from septic tanks or from the vehicle washing system, parts sent for recycling, solvents and mixtures of solvents and paints, adhesive products, glues and resins containing hazardous substances, towels, oil filters, cleaning rags, and protective clothing contaminated with hazardous substances.
4. Water contaminated with oil from washing in workshops, septic tank sludge or from the vehicle washing system, parts that went for recycling, solvents and mixtures of solvents and paints, adhesive products, glues and resins containing hazardous substances, towels, oil filters, cleaning cloths, protective clothing, contaminated with hazardous substances.

Waste destined for final disposal (ton)¹ GRI 306-5



Waste destined for final disposal (ton) ¹	2021		2022		2023 ²		2024 ³				Total	
	Onsite	Offsite	Onsite	Offsite	Onsite	Offsite	Rental		Dealership		Onsite	Offsite
							Onsite	Offsite	Onsite	Offsite		
Non-hazardous waste												
Incineration with energy recovery	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Incineration without energy recovery	0.00	0.00	0.00	0.00	0.00	12.79	0.00	0.00	0.00	14.19	0.00	14.19
Landfill	0.00	0.00	0.00	0.98	0.00	129.98	0.00	10.37	0.00	1.05	0.00	11.43
Other recovery operations	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Subtotal	0.00	0.00	0.00	0.98	0.00	142.77	0.00	10.37	0.00	15.25	0.00	25.62
Hazardous waste												
Incineration with energy recovery	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Incineration without energy recovery	0.00	0.00	0.00	0.00	0.00	10.65	0.00	0.00	0.00	13.45	13.45	13.45
Landfill	0.00	0.00	0.00	28.94	0.00	22.05	0.00	0.30	0.00	65.78	65.78	66.08
Other recovery operations	0.00	2.33	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Subtotal	0.00	2.33	0.00	28.94	0.00	32.70	0.00	0.30	0.00	79.23	79.23	79.53
Total	0.00	2.33	0.00	29.92	0.00	175.47	0.00	10.67	0.00	94.48	79.23	105.15

1. Information was compiled through final disposal certificates (CTF).
2. Glass waste (from sweeping, restrooms, and cafeteria) and landfill items (Class IIA and IIB).
3. The data variations in 2023 occurred because the data from the acquired companies began to be included. The data includes VAMOS, BMB, Truckvan, DHL, Tietê Guarulhos, Tietê Campinas, HM Empilhadeiras, and Tietê Oeste.

Return on environmental investments

Return on environmental investments	2023 ¹	2024
Capital investments (R\$)	307,513,148.36	221,585,699.69
Operating expenses (R\$)	1,808,058.68	1,665,694.30
Total expenses (= Capital investment + operating expenses) (R\$)	309,321,207.04	223,251,393.99
Savings, cost reductions, income, tax incentives, etc. (R\$)	0.00	63,610.69
% of operations covered	100	100
Coverage base (revenue, production volume, employees, etc.)	100	100

Note: Acquired companies were not included in the calculation.

Low carbon products¹

Low carbon products ¹	2022	2023	2024	
			Rental of electric forklifts	Electric truck and utility vehicle rental
Estimated total emissions avoided per year (tCO ₂ eq)	89,532	119,700	77,897.80	1,262.93
Explanation				
2024	In 2024, we ended the year with 3,023 electric forklifts rented. We considered the scenario in which the forklifts were powered by LPG, which would increase GHG emissions. The calculations took into account LPG forklifts running 279.63 hours per month with a consumption of 2.5 kg/hour, and electric forklifts that consume an average of 2.5 kWh per hour.			
	For electric trucks and utility vehicles, we considered the replacement with 127 active units running as light diesel trucks. This resulted in 1,262.93 tCO ₂ e avoided. We have the potential to increase this number with new implementations of electric vehicles. By the end of 2024, we had more than 200 electric trucks and utility vehicles in our fleet.			
Note: The 2024 calculation methodology was adjusted in line with the greenhouse gas inventory.				

1. Information considers only VAMOS Locações.





GRI CONTENT INDEX



Statement of use	VAMOS reported in accordance with the GRI Standards for the period from January 1, 2024, to December 31, 2024.
GRI 1 used	GRI 1: Foundation 2021.
Applicable GRI Sector Standard(s)	Not applicable.

GRI standard/ other source	Disclosure	Location	Requirement(s) Omitted	Reason for the omission	Indicator explanation/response	Unglobal compact	SDG
General disclosures							
GRI 2: General Disclosures 2021	2-1 Organizational details	5; 12; 16				-	-
	2-2 Entities included in the organization's sustainability reporting	5; 12				-	-
	2-3 Reporting period, frequency and contact point	5				-	-
	2-4 Restatements of information	5			Reformulations, calculation changes, methodologies, and scope adjustments are indicated in explanatory notes and footnotes, when applicable.	-	-
	2-5 External assurance	5				-	-
	2-6 Activities, value chain and other business relationships	12; 16; 19; 21; 23; 49; 121				-	-
	2-7 Employees	50; 98-99				6	8 and 10
	2-8 Workers who are not employees	50; 107				-	-
	2-9 Governance structure and composition	35-39				-	5 and 16
	2-10 Nomination and selection of the highest governance body	29; 35; 39				-	5 and 16
	2-11 Chair of the highest governance body	35				-	16

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GRI standard/ other source	Disclosure	Location	Requirement(s) Omitted	Reason for the omission	Indicator explanation/response	Unglobal compact	SDG
GRI 2: General Disclosures 2021	2-12 Role of the highest governance body in overseeing the management of impacts	29; 64			In addition to setting the strategy and overseeing the company's performance, the Board of Directors approves key policies and guidelines to ensure the Group's sustainable development. The Audit Committee supports the Board by monitoring the effectiveness of risk management processes. All meetings held in 2024 included discussions and guidance on identified risks. The Sustainability Committee is responsible for supporting the Board of Directors through in-depth analysis of social and environmental matters submitted for deliberation. The Sustainability Committee meets every two months.	-	-
	2-13 Delegation of responsibility for managing impacts	29-30				-	-
	2-14 Role of the highest governance body in sustainability reporting	29; 36				-	-
	2-15 Conflicts of interest	32; 33; 37				-	16
	2-16 Communication of critical concerns	6; 43-44	b. report the total number and nature of critical concerns communicated to the highest governance body during the reporting period.	Confidentiality restrictions.	Due to the sensitive and highly strategic nature of the information, we do not publicly disclose the total number or the nature of the critical concerns communicated to the highest governance body.	-	-
	2-17 Collective knowledge of the highest governance body	29; 35-37				-	-
	2-18 Evaluation of the performance of the highest governance body	32; 37; 53				-	-
	2-19 Remuneration policies	39				-	-





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GRI standard/ other source	Disclosure	Location	Requirement(s) Omitted	Reason for the omission	Indicator explanation/response	Unglobal compact	SDG
GRI 2: General Disclosures 2021	2-20 Process to determine remuneration	39			The process for determining the compensation of VAMOS's Board of Directors and Executive Officers does not currently involve the direct or recurring engagement of external compensation consultants. However, the company adopts up-to-date market practices through national salary surveys focused on similarly sized companies. The Executive and Board Compensation Policy is approved by the Board of Directors and reviewed periodically to ensure alignment with the company's strategic objectives and leading market practices. Should consultants be engaged in the future, their independence from management, the Board of Directors, and company executives will be ensured, as part of VAMOS's commitment to ethical and transparent governance.	-	-
	2-21 Annual total compensation ratio	39; 50-51; 110				-	-
	2-22 Statement on sustainable development strategy	4; 24				-	-
	2-23 Policy commitments	14; 24; 29; 32; 33; 41; 64; 66				10	16
	2-24 Embedding policy commitments	5; 24; 27-30; 32-33; 42; 58				-	16





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GRI standard/ other source	Disclosure	Location	Requirement(s) Omitted	Reason for the omission	Indicator explanation/response	Unglobal compact	SDG
GRI 2: General Disclosures 2021	2-25 Processes to remediate negative impacts	24; 29; 32-33; 41; 57-58			VAMOS adopts robust practices to track and evaluate the effectiveness of its grievance mechanisms and processes for remedying negative impacts, aiming to ensure prompt, fair, and transparent responses to the demands of its stakeholders, including customers, employees, suppliers, and affected communities. We have an ombudsman and compliance management system. All complaints received through formal channels are recorded in a dedicated system, enabling continuous monitoring of response times, nature of complaints, recurrence, and applied solutions. The company uses monitoring metrics such as: 1. number of complaints received by category (environmental, social, labor, etc.); 2. average response and resolution time; and 3. resolution rate. Complainants receive feedback regarding their requests, including confirmation of information received or requests for additional details.	-	16
	2-26 Mechanisms for seeking advice and raising concerns	6; 32-33				10	16
	2-27 Compliance with laws and regulations	28; 42; 57; 58; 91			To the best of our knowledge and under the management of the Legal department, no fines or non-monetary sanctions related to significant cases of non-compliance with laws and regulations were identified.	-	-
	2-28 Membership associations	64				-	-
	2-29 Approach to stakeholder engagement	6; 18; 19; 24; 46; 52; 54; 64				-	-
	2-30 Collective bargaining agreements	-			100% of employees are covered by collective bargaining agreements.	3	8
Material topics							
GRI 3: Material Topics 2021	3-1 Process to determine material topics	6-7					
	3-2 List of material topics	6-7					
Economic performance							
GRI 3: Material Topics 2021	3-3 Management of material topics	42; 74; 76				7	8, 9 and 13

GRI standard/ other source	Disclosure	Location	Requirement(s) Omitted	Reason for the omission	Indicator explanation/response	Unglobal compact	SDG
GRI 201: Economic Performance 2016	201-1 Direct economic value generated and distributed	96				-	8 e 9
	201-2 Financial implications and other risks and opportunities due to climate change	42; 74; 76				7	13
	201-3 Defined benefit plan obligations and other retirement plans	-			The Stock Option Plan, the Restricted Stock Plan, and the Long-Term Incentive Plan for the Company's Executives (ILP), based on Phantom Shares ("Plans"), offer participants the opportunity to become shareholders of <i>SIMPAR</i> and/or the company, as applicable, encouraging them to contribute to the optimization of all aspects that may enhance the value of <i>SIMPAR</i> and/or the company. The ILP is part of the company's long-term compensation element, as the incentive payment is only made over a four-year period. Additionally, participants will only be entitled to receive the ILP if certain conditions precedent are met, including the achievement of individual performance targets and the participant's continued employment or service as an executive or officer of the company. Furthermore, the ILP will be settled in cash. For more information, please refer to the Reference Form.	-	-
	201-4 Financial assistance received from government	-			It is not common practice in the market in which the company operates to grant tax benefits or subsidies; therefore, the company does not benefit from any tax incentives.	-	-
Market presence							
GRI 3: Material Topics 2021	3-3 Management of material topics	111				6	1, 5 and 8
GRI 202: Market Presence 2016	202-1 Ratios of standard entry level wage by gender compared to local minimum wage	111				6	1, 5 and 8
	202-2 Proportion of senior management hired from the local community	111				6	8
Indirect economic impacts							
GRI 3: Material Topics 2021	3-3 Management of material topics	59-60					1, 3, 5, 8, 9 and 11
GRI 203: Indirect Economic Impacts 2016	203-1 Infrastructure investments and services supported	59-60				-	5, 9 and 11

GRI standard/ other source	Disclosure	Location	Requirement(s) Omitted	Reason for the omission	Indicator explanation/response	Unglobal compact	SDG
GRI 203: Indirect Economic Impacts 2016	203-2 Significant indirect economic impacts	59–60				-	1, 3 and 8
Procurement practices							
GRI 3: Material Topics 2021	3-3 Management of material topics	49				-	8
GRI 204: Procurement Practices 2016	204-1 Proportion of spending on local suppliers	49; 122				-	8
Anti-corruption							
GRI 3: Material Topics 2021	3-3 Management of material topics	43; 92				10	16
GRI 205: Anti-corruption 2016	205-1 Operations assessed for risks related to corruption	92				10	16
	205-2 Communication and training about anti-corruption policies and procedures	43; 92–94				10	16
	205-3 Confirmed incidents of corruption and actions taken	43; 95			As of the end of the reporting period, no legal proceedings related to corruption were identified against the organization or its employees.	10	16
Anti-competitive behavior							
GRI 3: Material Topics 2021	3-3 Management of material topics	43			For more information, visit vamos.com.br/conformidade-vamos .	-	16
GRI 206: Anti-competitive Behavior 2016	206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	-			There have been no recorded legal actions related to unfair competition, antitrust practices, or monopolies in the past three years. The market in which the company operates is not characterized by the presence of monopolies or oligopolies. To guide the company's interactions with Public Administration, the Compliance Program was developed based on the provisions of Law No. 12,529/2011 (Brazilian Competition Law); Law No. 12,846/2013 (Anti-Corruption Law); Law No. 8,666/1993 (Public Procurement Law); and Law No. 14,133/2021 (New Public Procurement and Administrative Contracts Law). For more information, please refer to the Reference Form, item 4.1 – Description of risk factors.	-	16



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GRI standard/ other source	Disclosure	Location	Requirement(s) Omitted	Reason for the omission	Indicator explanation/response	Unglobal compact	SDG
Tax							
GRI 3: Material Topics 2021	3-3 Management of material topics	5; 34				-	1, 10 and 17
GRI 207: Tax 2019					Although the tax strategy is not published through a specific link, its general principles are communicated through audited financial statements, the Reference Form, the Integrated Annual Report, and the Corporate Governance Policy. VAMOS's tax approach, aligned with its <i>holding</i> SIMPAR, is directly linked to its business strategy and commitment to sustainable development, as outlined below: 1. Financial sustainability: Tax management aims to ensure financial soundness and operational efficiency by aligning the tax burden with the company's sustainable growth strategy. 2. ESG commitment: The company views taxation as a tool for generating social value. 3. Social and environmental responsibility: The tax strategy seeks to ensure integrity and ethics in tax practices, in alignment with the UN Global Compact Principles and the Sustainable Development Goals (SDGs). 4. Risk management: Alignment with IFRS 9 and CPC 48 ensures proper accounting treatment of tax-related financial instruments, particularly in relation to the measurement of tax assets and liabilities and provisions for tax risks.		
	207-1 Approach to tax	34				-	1, 10 and 17
	207-2 Tax governance, control, and risk management	34				-	1, 10 and 17
	207-3 Stakeholder engagement and management of concerns related to tax	34				-	1, 10 and 17
	207-4 Country-by-country reporting	5			In alignment with the company's Financial Statements.	-	1, 10 and 17
Energy							
GRI 3: Material Topics 2021	3-3 Management of material topics	69				7, 8, 9	7, 8, 12 and 13



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GRI standard/ other source	Disclosure	Location	Requirement(s) Omitted	Reason for the omission	Indicator explanation/response	Unglobal compact	SDG
GRI 302: Energy 2016	302-1 Energy consumption within the organization	127				7 and 8	7, 8, 12 and 13
	302-2 Energy consumption outside of the organization	127–128				8	7, 8, 12 and 13
	302-3 Energy intensity	128				8	7, 8, 12 and 13
GRI 302: Energy 2016	302-4 Reduction of energy consumption	-			There were no reductions in energy consumption due to the expansion of operations.	8 and 9	7, 8, 12 and 13
	302-5 Reductions in energy requirements of products and services	80				8 and 9	7, 8, 12 and 13

Water and effluents

GRI 3: Material Topics 2021	3-3 Management of material topics	70				7 and 8	6 and 12
GRI 303: Water and Effluents 2018	303-1 Interactions with water as a shared resource	70				8	6 and 12
	303-2 Management of water discharge-related impacts	70			Due to VAMOS's business model and the locations of its units, wastewater is disposed of through the public sewage system or, where unavailable, via septic tanks and collection by a specialized company. We do not discharge directly into water bodies; therefore, no regulations or legislation related to water body discharge are applicable.	8	6
	303-3 Water withdrawal	70				7 and 8	6
	303-4 Water discharge	-			VAMOS does not monitor the volume of water discharged; effluent disposal is carried out through water and sewage utility companies or via septic tanks and specialized disposal service providers.	7 and 8	6
	303-5 Water consumption	129				8	6

Biodiversity

GRI 3: Material Topics 2021	3-3 Management of material topics	71				8	6, 14 and 15
GRI 304: Biodiversity 2016	304-1 Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	71				8	6, 14 and 15



GRI standard/ other source	Disclosure	Location	Requirement(s) Omitted	Reason for the omission	Indicator explanation/response	Unglobal compact	SDG
GRI 304: Biodiversity 2016	304-2 Significant impacts of activities, products and services on biodiversity	71				8	6, 14 and 15
	304-3 Habitats protected or restored	71				8	6, 14 and 15
	304-4 IUCN Red List species and national conservation list species with habitats in areas affected by operations	71				8	6, 14 and 15
Emissions							
GRI 3: Material Topics 2021	3-3 Management of material topics	69; 74–76				7, 8 and 9	3, 12, 13, 14 and 15
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	75; 124				7 and 8	3, 12, 13, 14 and 15
	305-2 Energy indirect (Scope 2) GHG emissions	75; 124				7 and 8	3, 12, 13, 14 and 15
	305-3 Other indirect (Scope 3) GHG emissions	75; 124				7 and 8	3, 12, 13, 14 and 15
	305-4 GHG emissions intensity	74–75				8	13, 14 and 15
	305-5 Reduction of GHG emissions	-			There was no reduction in scopes 1 and 2 due to the expansion of operations. In scope 3, reductions were observed as a result of improved calculations using telemetry.	8 and 9	13, 14 and 15
	305-6 Emissions of ozone-depleting substances (ODS)	-			VAMOS and its companies do not engage in the production, import, or export of ODS.	7 and 8	3 and 12
	305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	126				7 and 8	3, 12, 14 and 15
Waste							
GRI 3: Material Topics 2021	3-3 Management of material topics	72				8	3, 6, 11 and 12
GRI 306: Waste 2020	306-1 Waste generation and significant waste-related impacts	72				8	3, 6, 11 and 12



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GRI standard/ other source	Disclosure	Location	Requirement(s) Omitted	Reason for the omission	Indicator explanation/response	Unglobal compact	SDG
GRI 306: Waste 2020	306-2 Management of significant waste-related impacts	72				8	3, 6, 11 and 12
	306-3 Waste generated	72; 131				8	3, 11 and 12
	306-4 Waste diverted from disposal	72; 132–133				8	3, 11 and 12
	306-5 Waste directed to disposal	72; 134				8	3, 11 and 12
Supplier environmental assessment							
GRI 3: Material Topics 2021	3-3 Management of material topics	49				8	-
GRI 308: Supplier Environmental Assessment 2016	308-1 New suppliers that were screened using environmental criteria	49; 122				8	-
	308-2 Negative environmental impacts in the supply chain and actions taken	49				8	-
Employment							
GRI 3: Material Topics 2021	3-3 Management of material topics	50–52				6	3, 5, 8 and 10
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	113–114				6	5, 8 and 10
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	52			Life insurance is provided through the Collective Bargaining Agreement. Disability and incapacity assistance is offered only when required by union agreements. We do not offer a private pension plan. Although we do not have a stock purchase plan, eligible employees in certain positions may receive phantom shares, which grant the right to a cash payment equivalent to the appreciation in the company's share value over a defined period. VAMOS considers 100% of its locations as operational units.	-	3, 5 and 8
	401-3 Parental leave	115				6	5 and 8
Labor/management relations							
GRI 3: Material Topics 2021	3-3 Management of material topics	50				3	8





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GRI standard/ other source	Disclosure	Location	Requirement(s) Omitted	Reason for the omission	Indicator explanation/response	Unglobal compact	SDG
GRI 402: Labor/Management Relations 2016	402-1 Minimum notice periods regarding operational changes	50	Item B.	Information unavailable/ incomplete.	The collective agreements do not specify deadlines for operational changes, but VAMOS strives to keep all employees informed and trained regarding operational changes with at least 15 days' notice.	3	8
Occupational health and safety							
GRI 3: Material Topics 2021	3-3 Management of material topics	57-58				-	3, 8 and 16
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	57	Item B.	Information unavailable/ incomplete.	The occupational health and safety management system covers 100% of employees. BMB and Truckvan have their own systems. We provide legal support, communications, integrations, training, and policies on the subject. Although the management system does not systematically cover third-party workers, service providers also receive all applicable company guidelines.	-	8
	403-2 Hazard identification, risk assessment, and incident investigation	57-58				-	8
	403-3 Occupational health services	57				-	8
	403-4 Worker participation, consultation, and communication on occupational health and safety	57-58				-	8 and 16
	403-5 Worker training on occupational health and safety	58				-	8
	403-6 Promotion of worker health					-	3
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	57-58				-	8





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GRI standard/ other source	Disclosure	Location	Requirement(s) Omitted	Reason for the omission	Indicator explanation/response	Unglobal compact	SDG
GRI 403: Occupational Health and Safety 2018	403-8 Workers covered by an occupational health and safety management system	57-58			The ISO 9001 and 14001 certifications by the Vanzolini institution initially cover the Heavy Equipment Rental processes. However, all metrics, standards, and processes have been extended and implemented for Agro and Intralogistics Rentals as well. Thus, all our employees are currently covered by the Health and Safety Management System implemented within the Group. An internal audit is conducted annually, with VAMOS hired to assess process compliance. Periodically, according to the client's schedule, we undergo audits of our operations. The Health and Safety Management System of VAMOS does not cover the acquired companies Truckvan and BMB, which have their own health and safety management systems.	-	8
	403-9 Work-related injuries	58; 115				-	3, 8 and 16
	403-10 Work-related ill health	58			There were no cases or fatalities resulting from occupational diseases. These are hazards with the potential to cause occupational illnesses, mainly repetitive strain and ergonomic risks, which are identified through the Occupational Health Medical Control Program (PCMSO), the Risk Management Program (PGR), and risk assessments conducted at the units.	-	3, 8 and 16
Training and education							
GRI 3: Material Topics 2021	3-3 Management of material topics	53-55				6	4, 5, 8 and 10
GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	-	All.	Unavailable/ incomplete information.	In 2024, we completed the spin-off of the dealerships to VAMOS, and the management and reporting of training hours for this group became the responsibility of Automob. In addition to the spin-off, due to inconsistencies in the tools used to track training hours for our suppliers, we will not be reporting this information for the period. We have initiated a corrective action plan to ensure data accuracy and auditability for the 2025 period.	6	4, 5, 8 and 10
	404-2 Programs for upgrading employee skills and transition assistance programs	53-55				-	8





GRI standard/ other source	Disclosure	Location	Requirement(s) Omitted	Reason for the omission	Indicator explanation/response	Unglobal compact	SDG
GRI 404: Training and Education 2016	404-3 Percentage of employees receiving regular performance and career development reviews	53-55; 116				6	5, 8 and 10
Diversity and equal opportunity							
GRI 3: Material Topics 2021	3-3 Management of material topics	50				6	5, 8 and 10
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	35; 50; 100-110				6	5 and 8
	405-2 Ratio of basic salary and remuneration of women to men	112				6	5, 8 and 10
Non-discrimination							
GRI 3: Material Topics 2021	3-3 Management of material topics	28; 95				6	5 and 8
GRI 406: Non-discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	95			In 2024, VAMOS received 18 reports of discrimination cases; only two were deemed valid, and action plans were implemented. Corrective measures are determined following each investigation. For more information, see the table in the Annexes.	6	5 and 8
Freedom of association and collective bargaining							
GRI 3: Material Topics 2021	3-3 Management of material topics	49				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	49			VAMOS understands that the right to free union association is a non-negotiable principle enshrined in the Code of Conduct. Suppliers and partners, by accepting the company's policies, commit to respecting this principle. There are no cases within the supply chain of suppliers violating this right. All employees are covered by collective labor agreements, whether unionized or not. Furthermore, VAMOS recognizes that collective bargaining is essential for maintaining parity in labor relations and strives to maintain good relationships with union entities, monitoring negotiations across various categories even when it is not a direct party to the bargaining process. VAMOS remains committed to complying with labor union regulations and to ensuring freedom of association for both direct employees and third parties, with relationships based on ethics, respect, and diversity, and a firm repudiation of anti-union practices.	3	8



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GRI standard/ other source	Disclosure	Location	Requirement(s) Omitted	Reason for the omission	Indicator explanation/response	Unglobal compact	SDG
Child labor							
GRI 3: Material Topics 2021	3-3 Management of material topics	49				5	8 and 16
GRI 408: Child Labor 2016	408-1 Operations and suppliers at significant risk for incidents of child labor	49				5	8 and 16
Forced or compulsory labor							
GRI 3: Material Topics 2021	3-3 Management of material topics	49				4	8
GRI 409: Forced or Compulsory Labor 2016	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	49			We maintain a Supplier Registration and Approval Policy that includes the Supplier Management project, a due diligence questionnaire, and the Third-Party Code of Conduct – a document that must be accepted by the supplier company's representative and addresses, among other aspects, the prohibition of child labor and forced labor. Additionally, we conduct regional technical visits as part of the due diligence process to improve service quality and strengthen partnerships. With the support of our inspection partners, we carry out targeted visits and inspections to assess compliance levels. If any irregularities are detected, we take corrective measures or even disqualify the service provider.	4	8
Security practices							
GRI 3: Material Topics 2021	3-3 Management of material topics	49				1	16
GRI 410: Security Practices 2016	410-1 Security personnel trained in human rights policies or procedures	119				1	16
Rights of indigenous peoples							
GRI 3: Material Topics 2021	3-3 Management of material topics	71				1	2
GRI 411: Rights of Indigenous Peoples 2016	411-1 Incidents of violations involving rights of indigenous peoples	-			We have no current decision indicating or recognizing any violation of the rights of indigenous communities.	1	2
Local communities							
GRI 3: Material Topics 2021	3-3 Management of material topics	123				1	1 and 2



GRI standard/ other source	Disclosure	Location	Requirement(s) Omitted	Reason for the omission	Indicator explanation/response	Unglobal compact	SDG
GRI 413: Local Communities 2016	413-1 Operations with local community engagement, impact assessments, and development programs	123				1	-
	413-2 Operations with significant actual and potential negative impacts on local communities	-			The <i>SIMPAR</i> Group corporately monitors the Social Vulnerability Index of the locations where its operations are based, and in 2024, the study was expanded to include the assessment of the presence of indigenous communities.	1	1 and 2
Supplier social assessment							
GRI 3: Material Topics 2021	3-3 Management of material topics	49; 122				2	5, 8 and 16
GRI 414: Supplier Social Assessment 2016	414-1 New suppliers that were screened using social criteria	49; 122				2	5, 8 and 16
	414-2 Negative social impacts in the supply chain and actions taken	-			VAMOS does not monitor this indicator; however, it conducts a supplier approval process and has a Code of Conduct for Third Parties in place.	2	5, 8 and 16
Public policy							
GRI 3: Material Topics 2021	3-3 Management of material topics	-			We are committed to complying with current legislation that prohibits donations from legal entities to political parties and candidates. To reinforce this, we have the following policies in place: Code of Conduct and Donations and Sponsorship Policy.	10	16
GRI 415: Public Policy 2016	415-1 Political contributions	-					16





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GRI standard/ other source	Disclosure	Location	Requirement(s) Omitted	Reason for the omission	Indicator explanation/response	Unglobal compact	SDG
Customer health and safety							
GRI 3: Material Topics 2021	3-3 Management of material topics	-			VAMOS rental services involve some potential risks, such as workplace accidents, road accidents, and improper disposal of parts, oils, and tires. To mitigate these risks, we offer clients the option to contract services that ensure compliance with health and safety standards. These solutions include preventive and corrective maintenance, eco-driving and defensive driving training, as well as tire management and replacement. In recent years, we recorded 251 recall cases. In such situations, VAMOS is notified by the manufacturer and conducts an assessment to identify affected customers. We then initiate contact via email, WhatsApp, and/or phone. We are currently structuring a process to centralize all recall management through the Customer Portal. We maintain open and accessible communication channels that strengthen the management of contracted services and promote clear and transparent communication about risks. These channels include 24-hour support, the Customer Portal, and a Whistleblower Channel.	-	16
GRI 416: Customer Health and Safety 2016	416-1 Assessment of the health and safety impacts of product and service categories	-				-	-
GRI 416: Customer Health and Safety 2016	416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	-			There were no cases of non-compliance with laws and/or voluntary codes related to health and safety impacts caused by products and services were identified during the reporting period.	-	16
Marketing and labeling							
GRI 3: Material Topics 2021	3-3 Management of material topics	46				-	12 and 16
	417-1 Requirements for product and service information and labeling	46				-	12
GRI 417: Marketing and Labeling 2016	417-2 Incidents of non-compliance concerning product and service information and labeling	-			There were no cases of non-compliance with laws and/or voluntary codes regarding product and service information and labeling were identified during the reporting period.	-	16
	417-3 Incidents of non-compliance concerning marketing communications	-			There have been no records of non-compliance cases related to marketing communications, including advertising, promotion, and sponsorship, in the last three years.	-	16



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GRI standard/ other source	Disclosure	Location	Requirement(s) Omitted	Reason for the omission	Indicator explanation/response	Unglobal compact	SDG
Customer privacy							
GRI 3: Material Topics 2021	3-3 Management of material topics	48			Privacy Policy expresses our recognition of the importance of respecting the privacy of customers, employees, suppliers, service providers, and other individuals and companies with whom we interact, by establishing compliance standards with the General Data Protection Law (LGPD) of the Federal Government. We maintain a Privacy Notice to enhance clarity and transparency in how we handle personal data. This document, which meets the LGPD requirements, sets forth how we access information, which personal data is processed and why we need it, in which situations we may share it, and how we protect it. Additionally, we have a Cookie Policy and Cookie Notice to ensure security with every visit to our website. The cookies we use on our website can be divided and classified by functionality, domain, and storage duration. To enable customers to request the notice or send questions regarding information security and privacy, we have a Data Protection Officer who can be contacted via the email privacy@grupovamos.com.br . For more information about our policies, please visit vamos.com.br/nossas-politicas .	-	16
GRI 418: Customer Privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	48			From January 1, 2024, to December 31, 2024, we did not record any internal or external complaints, nor any notifications from regulatory agencies related to privacy violations or customer data loss. There were also no reports of data breaches, thefts, or other forms of data loss. We rely on a robust technological framework that enables continuous monitoring and prevention of incidents, always in compliance with our Information Security and Data Privacy Policies, as well as industry best practices.	-	16



SASB CONTENT SUMMARY



Usage statement

VAMOS reported the information cited in this SASB Report for the period from January 1, 2024, to December 31, 2024, with reference to the SASB Standards.

SASB used

TR-CR – Transportation – Car Rental & Leasing

SASB Code	Topic	Metric	Category	Unit/ measurement	Direct response	Related GRI 2021 Indicators
TR-CR-000.A	Activity	Average age of rental fleet	Quantitative	Months	2.6 years (trucks).	GRI 2-6
TR-CR-000.B	Activity	Total available rental days	Quantitative	Days	Fleet available 366 days/year (leap year), or 8,784 hours.	GRI 2-6
R-CR-000.C	Activity	Average rental fleet size	Quantitative	Number of vehicles	Total assets: 51,064 (Trucks: 29,356; Trailers: 11,186; Forklifts: 6,510; Tractors: 1,878; Harvesters: 421; Buses: 891; Others: 1,362) – p. 12	GRI 2-6
Crescimento econômico-financeiro, inovação e diversificação dos serviços						
TR-CR-250a.1	Customer Safety	% of fleet with 5-star NCAP rating	Quantitative	%	Not applicable. NCAP applies to cars, and VAMOS operates trucks, machines, and equipment.	GRI 416-1
TR-CR-250a.2	Customer Safety	Number of recalled vehicles	Quantitative	Number	251 vehicles recalled.	GRI 416-1
Desenvolvimento da frota brasileira						
TR-CR-410a.1	Fuel Economy and Usage	Weighted average fuel economy of fleet	Quantitative	km/L, L/km, MPG, gCO ₂ /km	Not monitored. Fuel management is the client's responsibility.	GRI 305-1, 305-2
TR-CR-410a.2	Fuel Economy and Usage	Fleet utilization rate	Quantitative	%	85% average fleet utilization rate in 2024.	GRI 2-6

TCFD CONTENT SUMMARY



TCFD Pillar	TCFD Description	GRI 2021 Indicators	Direct response
Governance	a) Board oversight of climate-related risks and opportunities b) Management's role in assessing and managing these risks	GRI 2-9, 2-12, 2-13, 2-14, 2-17, 2-23, 2-24, 2-25	The Sustainability Committee advises the Board of Directors on climate-related matters, including risks and opportunities (p. 24-31).
Strategy	a) Short, medium, and long-term climate-related risks and opportunities b) Impacts on business, strategy, and financial planning c) Organizational resilience to climate scenarios	GRI 2-22, 2-29, 3-1, 3-2, 201-2, 305-5	Double materiality analysis identifies climate risks and opportunities. The company integrates these into its strategy, focusing on fleet renewal, fleet electrification, the Carbon Zero Program, waste management, and energy efficiency. It addresses financial and operational impacts from extreme climate events (p. 24 -26; 74 -76).
Risk Management	a) Processes to identify and assess climate risks b) Processes to manage those risks c) Integration into overall risk management	GRI 2-12, 2-14, 2-16, 2-22, 2-25, 102-30	We have a climate risk mapping based on scenario analysis. There are specific policies (e.g., Climate Change Policy) and actions related to the topic, as well as ongoing monitoring of physical and transition risks (p. 41, 74-76).
Metrics and Targets	a) Metrics used to assess climate risks and opportunities b) GHG emissions (Scopes 1, 2, and 3) c) Targets and performance	GRI 305-1, 305-2, 305-3, 305-5, 201-2	GHG emissions (Scopes 1, 2, and 3) are reported and verified by an external consultancy. The company aims to neutralize 100% of Scopes 1 and 2 emissions using carbon credits. Annual monitoring with climate performance tracking (p. 24-26, 74-76).

ADDITIONAL INDICATORS

Topic	Metric	Category	Unit/ measurement	Direct response	GRI 2021	SASB	TCFD	ODS
Gender pay gap	% gender pay gap by category	Qualitative	%	Page 102	GRI 405-2	-	-	5, 10
Customer satisfaction (NPS)	NPS score	Qualitative	Score	Page 114	GRI 2-29, 416-2	-	-	8, 12
Low-carbon products	Volume of low-carbon assets	Qualitative	Units/%	Page 131	GRI 305-5	TR-CR-410a.2	Strategy 2 / 3, Metrics & Targets 1	12, 13
Certifications	Socio-environmental certifications	Qualitative	-	Page 90	GRI 2-24, 2-25	-	-	12, 16
Environmental fines	Amount of significant fines	Quantitativo	R\$	No environmental fines above US\$10,000	GRI 307-1	-	-	16
ESG-related financial incentives	ESG-linked remuneration structure	Qualitativo	-	Pages 40-41	GRI 2-19, 2-20	-	Governance 1 / 2	12, 16
Environmental ROI	Environmental return on investment (e.g., savings, cost reduction)	Qualitative	R\$/%	Page 130	GRI 201-2	-	Strategy 1 / 2	13



CSA S&P GLOBAL SUMMARY



Tópico CSA	Métrica/Indicador	Categoria	Unidade/mensuração	Resposta direta	GRI 2021	SASB	TCFD	ODS	Indicadores adicionais
ESG Governance	Presence in ESG ratings and indices (ISE, CDP, CSA, MSCI)	Qualitative	-	Included in ISE (B3), CSA S&P Global (Transport category), CDP (A-), MSCI (BB).	GRI 2-24	-	Governance	12, 16	-
Climate Change	Emissions neutralization (Scopes 1 and 2)	Quantitative	%	100% of Scope 1 and 2 emissions neutralized through carbon credits.	GRI 305-1, 305-2, 305-5	TR-CR-410a.1	Metrics and Targets	13	Low-Carbon Products
Low-Carbon Products	% of low-carbon fleet	Quantitative	%	8% of leased assets are electric (trucks, forklifts, utility vehicles).	GRI 305-5	TR-CR-410a.2	Strategy	7, 13	Low-Carbon Products
Health and Safety	Number of accidents / Safety programs	Qualitative/quantitative	No./programs	Implementation of the Work Safer Program. Accident reduction (detailed data in OHS sections).	GRI 403-1 a 403-9	-	Risk Management	3, 8	-
Diversity & Inclusion	Inclusion programs / % of women in leadership	Qualitative/quantitative	%/programs	Productive Inclusion Program. Mentoring for Women (6 mentors and 5 mentees).	GRI 405-1	-	-	5, 8, 10	-
Human Rights	Adherence to UN Global Compact	Qualitative	-	Signatory of the UN Global Compact.	GRI 2-23	-	-	16	-
Risk Management	ESG risk assessment process	Qualitative	-	Risk Matrix. Consideration of climate risks (transition, physical, reputational, etc.).	GRI 2-14, 3-3, 201-2	-	Risk Management	13	-
Innovation	Use of AI and new technologies	Qualitative	-	Implementation of Letícia AI for contracts, checklists, and credit.	GRI 2-23	-	-	9	-
Operational Efficiency	Fleet utilization rate	Quantitative	%	85% average fleet utilization in 2024.	GRI 2-6	TR-CR-410a.2	Strategy	8, 12	-
Supplier Management	Socio-environmental criteria for selection	Quantitative	%	99.7% of new suppliers evaluated on social criteria; 0% on environmental criteria.	GRI 414-1, 414-2	-	-	12	-
Compliance	Environmental fines above materiality threshold	Quantitative	No./amount	No fines above US\$ 10,000	GRI 307-1	-	Risk Management	16	-

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Independent Auditors' Limited Assurance Report

(This a free translation of the original report issued in Portuguese)

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

Independent Auditors' Limited Assurance Report on the Environmental, Social, and Governance (ESG) Information Included in the 2024 Integrated Annual Report of Vamos Locação de Caminhões, Máquinas e Equipamentos S.A.

Conclusion

We performed a limited assurance engagement on the environmental, social, and governance (ESG) information included in the “2024 Integrated Annual Report” (“Report”) of Vamos Locação de Caminhões, Máquinas e Equipamentos S.A. (“the Company”) for the year ended December 31, 2024, prepared in accordance with the Global Reporting Initiative (GRI) Standards, CPC Guidance 09 – Integrated Annual Report (which correlates with the International Integrated Reporting Council – IIRC’s Basic Conceptual Framework for Integrated Reporting), and the Company’s applicable internal controls (“Criteria”).

Based on the procedures performed and the evidence obtained, nothing has come to our attention that causes us to believe that the environmental, social, and governance (ESG) information included in the 2024 Integrated Annual Report of Vamos Locação de Caminhões, Máquinas e Equipamentos S.A. for the year ended December 31, 2024, was not prepared, in all material respects, in accordance with the GRI Standards, CPC Guidance 09 – Integrated Annual Report, and the Company’s applicable internal controls.

Our conclusion on the environmental, social and governance (ESG) information included in the Company’s 2024 Integrated Annual Report, for the fiscal year ended December 31, 2024 and prepared in accordance with the Global Reporting Initiative (GRI) - GRI Standards, with CPC Guideline 09 - Integrated Annual Report (which is correlated to the Basic Conceptual Framework of the Integrated Annual Report, prepared by the International Integrated Reporting Council - IIRC) and with the Company's applicable internal controls, does not extend to GRI indicators 305-1, 305-2, 305-3, 305-4 and 305-5, which were not subject to limited assurance.

Basis for conclusion

We conducted our engagement in accordance with NBC TO 3000 (Revised) – Assurance Engagements Other than Audits or Reviews and ISAE 3000 (Revised) – Assurance



engagements other than audits or reviews of historical financial information, issued by the Brazilian Federal Accounting Council (CFC) and the International Auditing and Assurance Standards Board (IAASB), respectively. Our responsibilities under these standards are further described in the “Our Responsibilities” section of this report.

We comply with the independence and other ethical requirements of the Code of Professional Ethics for Accountants and Professional Standards (including Independence Standards) issued by the CFC, based on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality, and professional behavior.

Our firm applies NBC PA 01 – Quality Management for Firms (Legal Entities and Individuals) of Independent Auditors and ISQM 1 – Quality Management for Firms that Perform Audits or Reviews of Financial Statements, or Other Assurance or Related Services Engagements, issued by the CFC and IAASB, respectively. These standards require the firm to design, implement, and operate a quality management system, including policies or procedures regarding compliance with ethical requirements, professional standards, and applicable legal and regulatory requirements.

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

Responsibilities of the Company Management for the Report

The Company’s management is responsible for:

- Designing, implementing, and maintaining internal controls relevant to the preparation of the information included in the Report that is free from material misstatement, whether due to fraud or error;
- Selecting appropriate Criteria for preparing the information included in the Report and appropriately referencing or describing those Criteria; and
- Properly preparing and presenting the information included in the Report in accordance with the Criteria.

Our Responsibilities

We are responsible for:

- Planning and performing the engagement to obtain limited assurance about whether the environmental, social, and governance (ESG) information included in the Company’s Report for the year ended December 31, 2024, prepared in accordance with the Criteria, is free from material misstatement, whether due to fraud or error;
- Forming an independent conclusion based on the procedures performed and the evidence obtained; and
- Reporting our conclusion to the Company’s Board of Directors and Shareholders.

Summary of Work Performed as a Basis for Our Conclusion

We exercised professional judgment and maintained professional skepticism throughout the engagement. We designed and performed procedures to obtain evidence about the environmental, social, and governance (ESG) information included in the Company’s Report that is sufficient and appropriate to provide a basis for our conclusion. The procedures selected depend on our understanding of the environmental, social, and governance (ESG) information included in the Company’s Report and other engagement



circumstances, as well as our consideration of areas where material misstatements are likely to arise. In performing our work, we:

- a. Planned the engagement considering the materiality of aspects to the Company's activities, the relevance of the environmental, social, and governance (ESG) information disclosed, the volume of quantitative and qualitative information, and the operational systems and internal controls that supported the preparation of the environmental, social, and governance (ESG) information included in the Report;
- b. Performed an understanding of the calculation methodologies and procedures for compiling the indicators through inquiries and interviews with management responsible for preparing the environmental, social, and governance (ESG) information;
- c. Performed analytical procedures on quantitative information and inquiries about qualitative information and its correlation with the indicators disclosed in the Report; and
- d. Evaluated the process for preparing the Report and its structure and content in accordance with the Criteria.

The procedures performed in a limited assurance engagement vary in nature and timing and is restricted (less extensive) than those performed in a reasonable assurance engagement. Accordingly, the level of assurance obtained in a limited assurance engagement is substantially lower than that which would have been obtained had a reasonable assurance engagement been performed.

São Paulo, July 15, 2025

KPMG Auditores Independentes Ltda.
CRC 2SP-014428/O-6

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