



Statement BR21/10897

Greenhouse Gas Verification Statement

The inventory of Greenhouse Gas emissions in **2021**
of

Grupo VAMOS

Rua Dr. Renato Paes de Barros, 1017 – 9º andar Itaim Bibi
São Paulo SP CEP: 04530-001

has been verified in accordance with ISO 14064-3:2019 as
meeting the requirements of

ISO 14064-1:2018 and Programa Brasileiro GHG Protocol

For the following activities

**Rental of trucks, machinery and equipment
(scope 1, 2 and 3)**

Disclosing emissions of **685.641,552** metric tonnes of CO₂
equivalent

Lead auditor: Luciana Aparecida de Fátima Spinola

Authorized by

Thiago Doretto
National Manager
Date: July 07, 2022

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SGS has been contracted by **Grupo VAMOS** (hereinafter referred to as “CLIENT”), Rua Dr. Renato Paes de Barros, 1017 – 9º andar - Itaim Bibi - São Paulo – SP - CEP: 04530-001, for the verification of direct and indirect Greenhouse Gas in accordance with

ISO 14064-3: 2019

As provided in the Greenhouse Gas (GHG) Assertion in the form of report covering GHG emissions of the period 2021.

Roles and responsibilities

The client is responsible for the organization’s GHG information system, the development and maintenance of records and reporting procedures in accordance with that system, including the calculation and determination of GHG emissions information and the reported GHG emissions.

It is SGS’s responsibility to express an independent GHG verification opinion on the GHG emissions as provided in the GHG Assertion.

SGS conducted a third party verification of the provided GHG assertion against the principles of ISO 14064-1: 2018 and ISO 14064-3: 2019 and GHG Protocol in the period 2021. The verification was based on the verification scope, objectives and criteria as agreed between CLIENT and SGS on 20/04/2022.

Level of Assurance

The level of assurance agreed is that of limited assurance.

Scope

The client has commissioned an independent verification by SGS do Brasil Ltda of reported GHG emissions to establish conformance with ISO 14064 principles within the scope of the verification as outlined below.

The data and information supporting the GHG assertion were calculated based on monitored and historical data.

This engagement covers verification of emission from anthropogenic sources of greenhouse gases included within the organisation’s boundary and based on ISO 14064-3:2019.

- The organizational boundary was established following the operational control approach;
- Title or description of activities: rental of trucks, machinery and equipment;
- Location/boundaries of activities: all activities in the sector.
- Physical infrastructure, activities, technologies and processes of the organization: all activities in the sector;
- GHG sources, sinks and/or reservoir included: scope 1, 2 and 3;
- Scope 1: mobile combustion: fuel consumption in own transport (diesel, gasoline, ethanol and CNG);
- Fugitives: fire extinguishers;
- Effluents: septic tanks;
- Scope 2: electricity;
- Scope 3: Category 9: transport and distribution (downstream);
- Type of GHGs considered: carbon dioxide (CO₂), methane (CH₄), nitrous oxide (N₂O), hydrofluorocarbons (HFCs), perfluorocarbons (PFCs), and sulfur hexafluoride (SF₆);
- Directed Actions: N/A;
- GHG information for the following period was verified: 2021;
- Intended users of the verification statement: N/A;

Objective

This verification purposes to review the objective evidences and to independently review:

- Whether the GHG emissions are as declared by the organisation's GHG assertion.
- The data reported are accurate, complete, consistent, transparent and free of material error or omission.

Criteria

Criteria against which the verification assessment is undertaken are the principles of ISO 14064 and GHG Protocol.

Materiality

The materiality required of the verification was considered by SGS to 5%, based on the needs of the intended user of the GHG Assertion.

Conclusion

The client provided the GHG assertion based on the requirements of ISO14064-1:2018 and GHG Protocol. The GHG information for the period 2021 disclosing emissions of 685.641,552 metric tonnes of CO₂ equivalent are verified by SGS to a reasonable level of assurance, consistent with



the agreed verification scope, objectives and criteria.

Emissions in metric tons of CO2 equivalent (tCO2e)				
GEE (t)	Scope 1	Scope 2 (approach by "location")	Scope 2 (approach by "purchase choice")	Scope 3
CO ₂	1.892,037	420,536	-	670.694,248
CH ₄	91,476	-	-	2.065,420
N ₂ O	63,865	-	-	10.413,970
HFCs	-			-
PFCs	-			-
SF ₆	-			-
NF ₃	-			-
Total	2.047,378	420,536	-	683.173,638
Biogenic CO2 emissions (t)				
Total	576,515	-	-	81.660,628

SGS's approach is risk-based, drawing on an understanding of the risks associated with reporting GHG emissions information and the controls in place to mitigate these. Our examination, based on test, includes relevant evidences assessment related to quantities and the GHG information reported by the organization.

Our verification work is performed to obtain the information, explanations and evidence that we considered necessary to provide a limited level of assurance that the GHG emissions for the period 2021 are fairly stated.

We conducted our verification with regard to the GHG assertion of Grupo VAMOS which included assessment of GHG information system, monitoring and reporting plan/protocol. This assessment includes the provisions of the protocol reference is consistently and appropriately applied.



In SGS's opinion the presented GHG assertion

- is materially correct and is a fair representation of the GHG data and information, and
- is prepared in accordance with ISO14064-1: 2018 on GHG quantification, monitoring and reporting.

This statement shall be interpreted with the GHG assertion of Grupo VAMOS as a whole.

Note: This Statement is issued, on behalf of Client, by **SGS do Brasil Ltda** ("SGS") under its General Conditions for Green Gas Verification Services available at http://www.sgs.com/terms_and_conditions.htm. The findings recorded hereon are based upon an audit performed by SGS. A full copy of this statement, the findings and the supporting GHG Assertion may be consulted at **Grupo VAMOS**. This Statement does not relieve Client from compliance with any bylaws, federal, national or regional acts and regulations or with any guidelines issued pursuant to such regulations. Stipulations to the contrary are not binding on SGS and SGS shall have no responsibility vis-à-vis parties other than its Client.