



2025 INTEGRATED ANNUAL REPORT

Table of contents



1

Presentation

Message from Management ..	4
About the Report	7
Double materiality assessment	9
Impact study	11
2025 Highlights.....	12



2

Vamos

About us	17
Purpose, values and culture.....	19
Business model.....	21
Our ecosystem.....	22
Operating Structure	23
Strategic positioning	27
Sustainability strategy	29



3

Corporate governance

Corporate governance	37
Ethics and compliance	47
Sustainability governance....	53
Risk management	54
Information security.....	58
Artificial Intelligence.....	60
Tax approach	62



4

Our people

Our people	65
Attraction and retention.....	66
Professional development	71
Health, safety and well-being	78



5

Strategic relationships

Stakeholder engagement	86
Customers	87
Suppliers.....	91
Society	94



6

Environmental management and climate strategy

Environmental management and climate strategy.....	102
Eco-efficiency.....	103
Climate change.....	111



7

Operating and financial results

Rental and Used Assets	124
Industry.....	129
Consolidated Financial Results.....	130



8

Annexes

Supplementary information	133
GRI Content index	191
SASB Content Index	219
TCFD Content Index.....	220
Additional indicators	221
S&P Global CSA Content Index.....	222
Assurance Report	224



Interactive
summary

1

Presentation

Message from Management	4
About the Report	7
Double materiality assessment.....	9
Impact study	11
2025 Highlights	12



Message from Management

GRI 2-22

We reaffirm our purpose: to contribute to the modernization and renewal of the Brazilian fleet, with discipline, efficiency, responsibility, and sustainable development.

For VAMOS, 2025 was a year marked by decisions guided by a commitment to solid, sustainable growth. In a more challenging macroeconomic environment, we strengthened our commitment to discipline, efficiency, and our ability to deliver responsibly. Within this context, we turned our attention inward, adjusted our course, reinforced our guidelines,

and preserved the resilience of our business model, focused on creating value from the foundations already in place and from investments made and planned for the coming cycles.

Given this outlook, we recognize the role sustainability plays in our strategy. For us, sustainability is the ability to continuously renew our cycles over time, ensuring the long-term economic sustainability of our Company and customers, while promoting environmental and operational gains. This vision guided our decisions throughout the year, particularly in a more volatile environment, in which operational efficiency and strict capital allocation proved to be even more essential.

Based on our business model focused on the long-term rental of trucks, machinery, and equipment, we help companies operate more efficiently and at lower cost, while also supporting the renewal and modernization of the Brazilian fleet. This model combines economic viability with tangible environmental and operational gains, reinforcing VAMOS's role as a driver of transformation in Brazil's transportation and logistics sector. It is a unique model that allows us to create value across all stages of our investment cycle, driven by the synergy of our business.

We operate in an integrated, synergistic manner across all our businesses and throughout the entire asset

Our rental model

The long-term leasing of trucks, machinery, and equipment has contributed to greater efficiency for companies and the modernization of the Brazilian fleet.



Gustavo Couto, CEO of VAMOS

lifecycle—purchase, sale, trade-in, rental, and maintenance. This is only possible because we have an operational structure supported by a nationwide network of authorized workshops delivering efficient service and ensuring the availability of assets leased by our customers.

Over the past few years, we have grown organically and at an accelerated pace, establishing VAMOS as a market leader, Brazil's largest fleet operator, and the country's leading investor in trucks and heavy equipment. In 2025, we prioritized a detailed credit risk management and more efficient inventory and fleet management, as reflected in improvements in our asset management. We increased our utilization rate from 84% to 87% and remained committed to the clear goal of exceeding 90% in the coming reporting cycles. This performance

also reflects the maturity of the Sempre Novo (Always New) product strategy, which, together with contract extensions using the same equipment, strengthens the second cycle of used assets utilization. This approach enables new contracts with lower capital requirements. About 30% of the contracts signed during the year already follow these models, demonstrating their effectiveness and scalability potential. Sempre Novo, together with contract extensions, represents an important opportunity

to increase fleet utilization and optimize capital already invested.

The Used Assets Sales (Seminovos) is key to the balance of our business. The swift sale of these assets frees up capital, optimizes inventory levels, and supports fleet utilization. Throughout the year, we accelerated this front and expanded our reach through representatives, distributors, new dealerships, digital channels, and partnerships with financial institutions, enhancing efficiency across the entire

asset cycle. At the end of 2025, through our used assets dealership network, we recorded net revenue from the sale of used assets of R\$1.3 billion, corresponding to 5,774 assets sold.

We also advanced pragmatically in innovation, incorporating new technologies as they become economically viable. Electric forklifts are a clear example: today, two-thirds of our fleet is electric, and most new projects are already designed with this solution from the outset, as it



is scalable and efficient. With the adoption of the Euro 6 emissions standard in Brazil, our young and continuously renewed fleet naturally positions us among the leading operators of this technology, contributing to the modernization and emissions reduction in transportation.

Within this context, the Aura Project represents applied innovation with positive environmental impact. The project was developed together with BMB, strengthening the integration between rental, technology, and tailored solutions for customers. The initiative involves gas-powered waste collection trucks in Rio de Janeiro, equipped with technology to operate on both natural gas and biomethane, aligned with circular economy principles through the use of gases produced in sanitary landfills. This solution combines technical and economic feasibility, with a structured commercial model and tangible environmental benefits.

We also recorded significant progress at Truckvan, whose operations strengthen our industrial capacity and expand our portfolio of solutions across various sectors of the economy. In 2025, the company recorded strong growth in the mobile units segment, consolidating its national leadership while expanding its presence in the beverage sector. Even in a challenging environment for the semi-trailer market—pressured by difficulties in agribusiness and the high cost of capital—Truckvan maintained its diversification strategy, strengthening synergies with VAMOS and other group companies, expanding opportunities, and delivering integrated value to the logistics ecosystem.

From a financial perspective, we maintained our commitment to growth combined with capital discipline, with a target of operating at 3x net Debt/EBITDA ratio. In 2025 we made progress in debt management and

remain confident that operational efficiency gains will be the main drivers of improvements in profitability and financial indicators.

Accordingly, VAMOS posted consolidated net revenue of R\$5.8 billion. Consolidated EBITDA totaled R\$3.6 billion, while EBIT reached R\$2,597 million in 2025, and consolidated net income amounted to R\$319 million. Rental services net revenue increased by 11.6% in the year compared to 2024, and EBITDA grew by 10.5%.

In this context, we closed 2025 with confidence in the path we are on and in the strength of our business model.

For 2026, our priorities include improving the utilization rate through better asset turnover, targeting 90%; launching new products such as short-term rentals; promoting sustainable growth with returns appropriate to the business; and advancing in the acquisition of new

customers, focused on delivering high-quality services.

We thank our customers for the trust they have placed in VAMOS, our employees for their commitment and dedication throughout the year, and all our partners, suppliers, investors, and other stakeholders for their continued support. We remain committed to consistently creating value with responsibility and a long-term vision, contributing to the modernization of the Brazilian fleet and the sustainable development of our business.

Gustavo Couto, VAMOS CEO



About the Report

GRI 2-1, 2-2, 2-3, 2-4, 2-5, 2-6, 2-14, 2-24, 207-4

The 2025 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, 2025. This edition consolidates operational, economic and financial, environmental, social, and governance information, covering the Rental, Used Assets, and Industry segments.

This Report was prepared in accordance with the International Integrated Reporting Framework, maintained by the IFRS Foundation, and is aligned with Global Reporting Initiative (GRI) standards. It also considers the following frameworks and standards: IFRS S1 and S2; CPC 09; the Sustainability Accounting Standards Board (SASB), for the Transportation: Car Rental & Leasing sector; the Task Force on Climate-related Financial



Disclosures (TCFD); the Carbon Disclosure Project (CDP); S&P Global's Corporate Sustainability Assessment (CSA); as well as the United Nations (UN) Sustainable Development Goals (SDGs) and the 2030 Agenda.

The Report is also aligned with the Financial Statements and reflects data from the entities within its reporting scope. Any restatements of information are indicated directly in the indicators where specific adjustments were made.



For questions, comments or suggestions,
please email us at
sustentabilidade@grupovamos.com.br

Reading tools

GRI 3-5
Indicators


Interactivity


External link


For a better view,
open this report in
Acrobat Reader

In compliance with the mandatory requirements of the Integrated Reporting Framework and CPC 09, we declare that no material information has been omitted from this Report. With respect to GRI indicators, any omissions are duly justified, with the respective reasons provided, which may include legal restrictions, data unavailability, or confidentiality concerns, ensuring transparency in the disclosure process.

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

By adopting an integrated and consistent approach, the scope of this

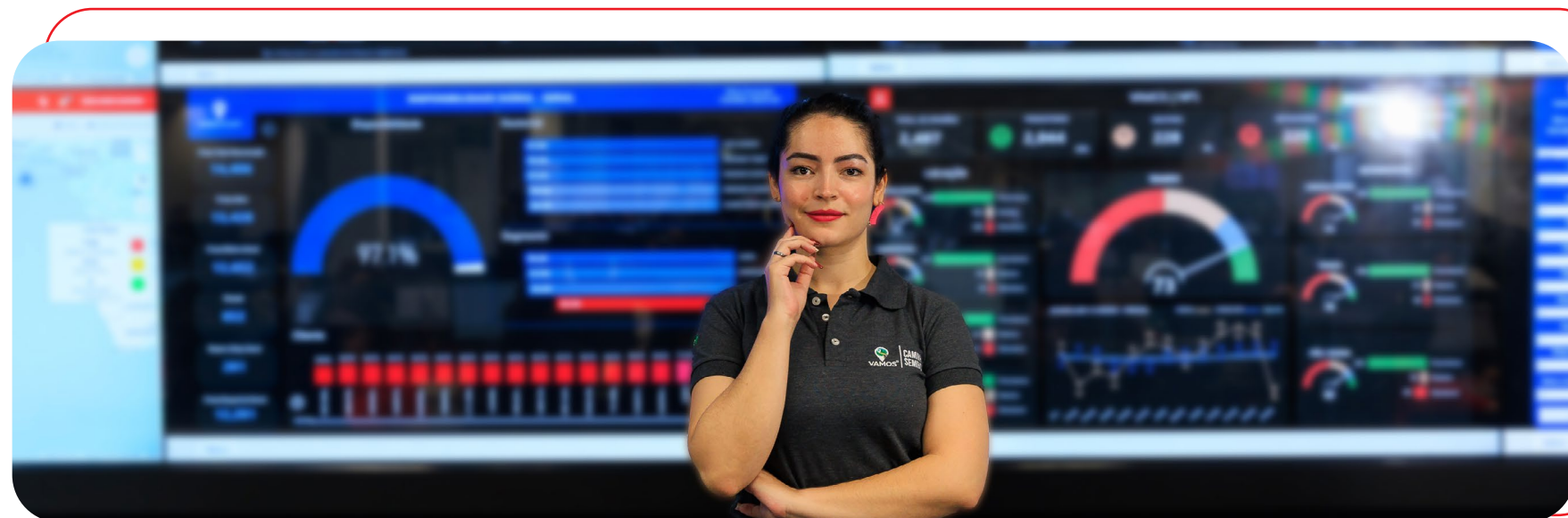
Report includes the same entities as those presented in the audited consolidated financial statements, covering all VAMOS segments. We consolidate all financial and non-financial information into a single dataset, ensuring alignment, comparability, and transparency.

Information from acquired companies is incorporated into the indicators from the moment they are integrated into the Company's operations, except for the Greenhouse Gas Emissions Inventory, for which, in line with the GHG Protocol, full-year data are considered. In 2025, there were no mergers, acquisitions, or divestments that impacted the reported indicators. This approach is applied

consistently across all GRI disclosures and material topics, reflecting our commitment to the consistency and integrity of the information disclosed.

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

At VAMOS, we reaffirm our commitment to management and sustainability excellence, continuously strengthening our ability to deliver results and contribute to a more innovative and responsible future.



Double materiality assessment

GRI 2-14, 2-16, 2-26, 2-29, 3-1

To identify topics that might impact the Company's value creation, as well as to understand the effects of our activities on the market and society, and to enhance transparency of disclosed information, we applied to this report the most recent review of VAMOS's materiality, conducted in 2022.

This process was conducted in compliance with the GRI Standards and the Integrated Reporting Framework, considering a double materiality approach and the material financial and sustainability impacts for our business. A specialized consultancy supported this process by assessing the operating



We also used globally recognized benchmarks and documents, such as SASB standards, the World Economic Forum's Global Risks Report 2022, UN Sustainable Development Goals (SDGs), the UN report "Sustainable Transport, Sustainable Development (2021)", and annual reports from sector companies.

context and conducting consultations with our stakeholders, ensuring that the materiality assessment accurately reflects the expectations and demands of all groups.

To contextualize our internal environment and business relationships, we analyzed strategic documents, corporate guidelines, and risks and

opportunities aligned with our long-term planning, along with national and international benchmarks, which allowed us to position our activities within the sector and the broader sustainability landscape.

As part of the process, we assessed the financial impacts of our activities to more effectively guide our sustainability projects and initiatives, as well as support the definition of priority topics for the Integrated Annual Report.

To understand our stakeholders' expectations and concerns, we analyzed information from our engagement and relationship channels (Whistleblowing Channel, Organizational Climate Survey, Customer Service Center, Supplier Policy, media relations, and investor relations).

Based on the results of these consultations, we consolidated the influence and level of engagement of each stakeholder group through

a process that resulted in the definition of seven material topics, validated by the Sustainability Committee and VAMOS senior management, ensuring that the prioritized topics reflect their relevance both to our business and to our stakeholders.

In the final stage, we refined the organization of the identified aspects, ensuring alignment between the material topics and our corporate strategy. The defined topics represent key elements for understanding and managing the risks and opportunities associated with the development and expansion of our business. In 2025, we initiated the development of a new materiality

Ethics, compliance, and good corporate governance practices^{1,2}

1

2

Climate strategy and environmental management³

Valuing of employees and respect for diversity

3

4

People's health and safety⁴

Economic and financial growth, innovation, and service diversification⁵

5

6

Development of the Brazilian fleet

Impact on communities and the value chain⁶

7

aligned with IFRS S1 and IFRS S2, with final approval expected in 2026. Accordingly, the updated VAMOS materiality is expected to be presented in the next Annual Sustainability Report.



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

Impact study

GRI 3-2, 3-3



Ethics, compliance,
and good corporate
governance practices



Climate strategy
and environmental
management



Valuing of employees and
respect for diversity



People's health and safety



Economic and financial
growth, innovation, and
service diversification



Development of the
Brazilian fleet



Impact on communities
and the value chain

Related aspects/impacts

Transparency | Compliance
| Risk Management | Data
Security

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

Attraction | Employee
Development and Retention |
Management Culture |
Employee Engagement |
Decent Work | Respect for
Diversity

Accident Management and
Safety | Road Safety

Customer relations |
Sustainable investment |
Business Resilience | New
Technologies | Connectivity

Sustainable Mobility |
Sustainable Urbanization and
Infrastructure
| Energy and Autonomous
Vehicles

Valuing of Partners |
Regional Development and
Impact | Community
Engagement | Corporate
Citizenship | Sustainable
cities and communities

Who prioritizes

All stakeholders.

Employees, suppliers
and sector companies,
customers, and civil society

Employees, civil society, and
executives

Employees, suppliers
and sector companies,
customers, and civil society

Investors, lenders,
shareholders, board
members, and executives

Customers, suppliers, and
civil society

Employees, suppliers and
sector companies, customers,
civil society, investors, lenders,
shareholders and
board members

Capital

Intellectual;
Relationship

Natural; Manufactured

Human

Human, Social and
relationship

Financial; Intellectual;
Manufactured

Manufactured

Social and relationship

SDG



2025 Highlights



Environmental



Two-thirds of the forklift fleet

operates on electric technology, prioritized in new projects due to its economic and environmental viability.



The Aura Project,

a circular economy initiative featuring waste collection trucks powered by natural gas and biomethane, combining technical innovation, a structured business model, and emissions reduction.



Reduction of more than 1,000

metric tons of CO₂e by prioritizing ethanol use in the internal fleet.



Participation in two projects with our customers:

E-Dutra and Laneshift,

focused on decarbonizing the freight transport sector.



B score

in CDP Climate Change, above the sector average.



GHG Protocol Gold Seal

for the 5th consecutive year.



For the 4th

consecutive year, VAMOS remains in B3's IC02 portfolio.



ISO 14001 certification

maintained at BMB and VAMOS

Social



Continuation of the **Productive Inclusion Working Group**, with employee engagement in diversity and inclusion initiatives.



Launch of the first cohort of the Technical Apprenticeship Program for mechanics, with 25 young participants in Guarulhos, and launch of the program's second edition.



Strengthening of the safety culture through the **Work Safely Program (Trabalhe +Seguro)**, a direct channel for employees to report accidents, unsafe conditions, and opportunities for improvements.



Support for social organizations **such as Julio Simões Institute, UNIBES** and local institutions supported by BMB.



Consolidation of the Mecânico de Valor Program, with training tracks for A, B, and C mechanics.



More than 43,000 training hours delivered.



Governance



B3 Corporate Sustainability Index (ISE)
for the
3rd consecutive year.



S&P Global Sustainability Yearbook for the
2nd consecutive year.



Recognized for the 3rd consecutive year
as the best supplier
in the Automotive Equipment category
by Tereos.



Centralized management
of the ethics and compliance agenda



Progress in the use of AI
with the launch of VAM, the HR Virtual
Assistant for employee support.



Maintenance of corporate
policies, mandatory training, and an
active whistleblowing channel.



Adoption of RPA
(*Robotic Process Automation*) and
AI, with an estimated gain of 65,000
hours in operational efficiency.



Progress in supplier due
diligence processes.



Use of the AI tool “Letícia”
in approximately half of credit analyses,
increasing decision consistency and
strengthening financial controls.



Strengthening of internal
controls, enhancing operational
predictability and the robustness of
financial information.

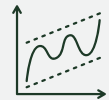


Financial



R\$ 5.8 billion

in total consolidated revenue in 2025 (+22% vs. 2024).



R\$ 1.3 billion

in Used Assets revenue in 2025, with 3.8% gross margin.



R\$ 3.6 billion

total consolidated EBITDA¹ in 2025 (+7% vs. 2024).



R\$ 4.1 billion

in leasing revenue in 2025 (+12% vs. 2024).

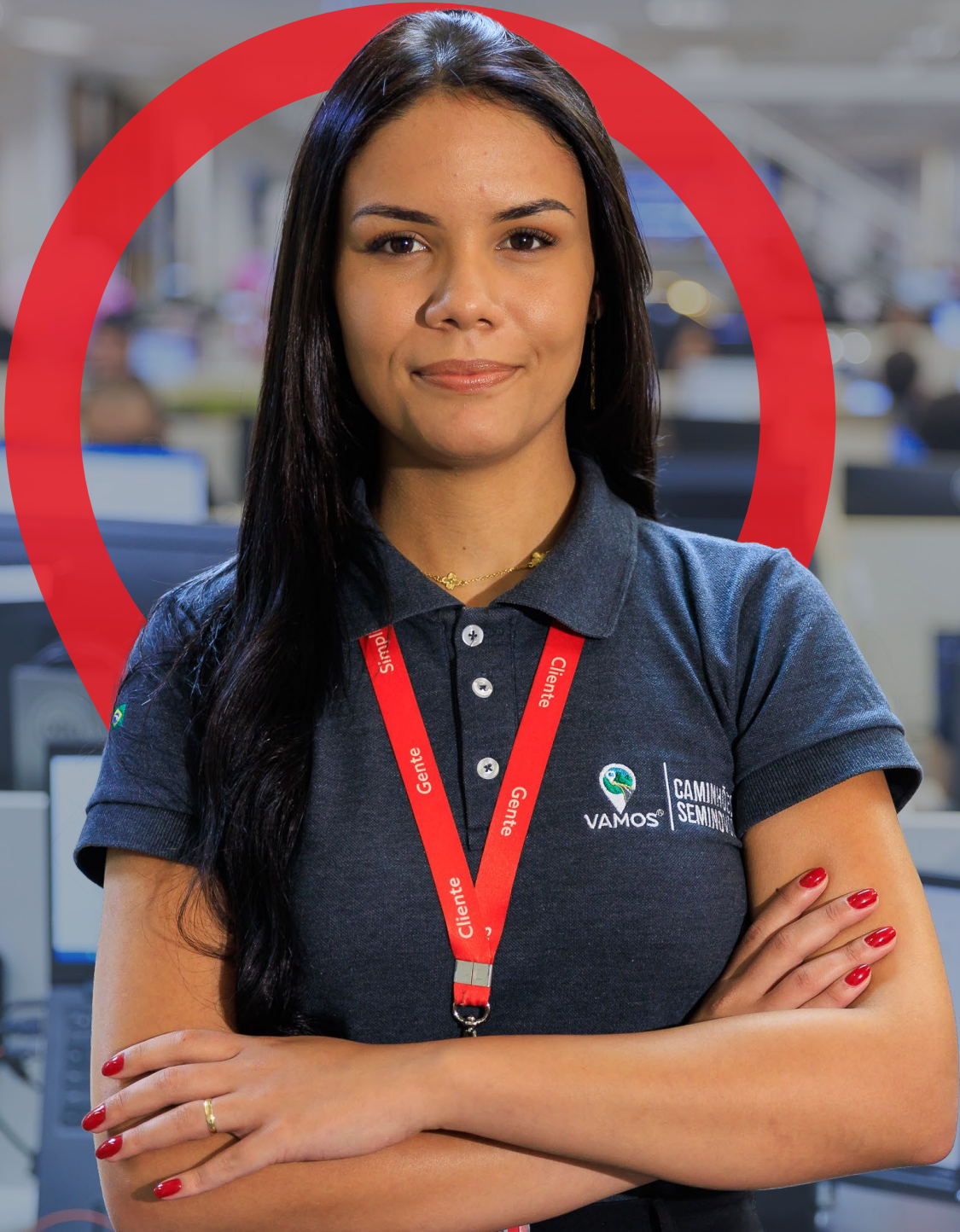
¹Considers adjusted figures excluding extraordinary and non-recurring effects related to the weather events in Rio Grande do Sul, as well as an extraordinary bad debt provision in 2024, and the effects of the reversal of provisions related to business acquisitions in 2025.



2

VAMOS

About us.....	17
Purpose, values and culture.....	19
Business model.....	21
Our ecosystem.....	22
Operating Structure	23
Strategic positioning	27
Sustainability strategy	29



About us

GRI 2-1, 2-2, 2-6

We are VAMOS Locação de Caminhões, Máquinas e Equipamentos S.A., a publicly traded company controlled by the holding company SIMPAR and listed on the Novo Mercado segment of B3 S.A. – Brasil, Bolsa, Balcão. We are the national leaders in the rental segment, with a strategic presence across Brazil's entire productive chain.

Our administrative headquarters are located at Avenida Saraiva, 400, in Mogi das Cruzes (SP), and our corporate headquarters at Rua Dr. Renato Paes de Barros, 1017, Itaim Bibi, in São Paulo (SP). Our operational structure comprises BMB units in Porto Real (RJ) and Mexico, as well as Truckvan in Guarulhos (SP).

Our corporate structure includes VAMOS Locação de Caminhões, Máquinas e Equipamentos S.A. as the operating holding company for truck, machinery, and equipment rental, which controls Vamos Europe (non-operating holding) and VAMOS Seminovos S.A, dedicated to the sale of used trucks and machinery. VAMOS Seminovos

is the majority shareholder of BMB Mode Center S.A. and BMB Latin America Sociedade Anônima de Capital Variable, both focused on truck and bus customization; as well as of Rafe Investimentos e Participações Ltda. and Braga Company Investimentos e Participações Ltda., non-operating holdings that control Truckvan Indústria e Comércio Ltda., dedicated to the manufacturing and sale of road equipment.

We operate in an integrated, synergistic manner across all our businesses and throughout the entire asset lifecycle—purchase, sale, trade-in, rental, and maintenance.



We offer alternatives for the renewal and modernization of the Brazilian fleet through a business model that enables customers operating older fleets and lacking capital for acquisition to have access to more modern equipment. Fleet rental indirectly contributes to tangible environmental gains by phasing out older vehicles. Fleet renewal helps reduce fuel consumption, emissions, and accident rates, in addition to increasing our customers' operational efficiency.

Trucks and buses represent 78% of our fleet. We operate the largest truck rental and sale network in Brazil. Through our bus fleet, we have developed dedicated projects for passenger transportation. As such, we offer a diversified portfolio of tailor-made solutions to serve several segments,

including bioenergy, engineering, general cargo, mining, services, urban cleaning, fuel transportation, beverages, and e-commerce.

In the intralogistics segment, which accounts for 12% of our fleet, we offer solutions focused on flow optimization and storage in distribution centers, supporting our customers' internal operations.

In the Agribusiness and Yellow Line segments, which together represent 10% of our fleet, we provide customized solutions to support Brazil's agricultural production and offer a broad range of equipment for the construction and mining sectors.



Purpose, values and culture

GRI 2-23, 3-3 Material topic: Development of the Brazilian fleet



Purpose

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

Our Purpose is aligned with the following ESG goals:



ENVIRONMENTAL

Lower pollutant and greenhouse gas emissions;
Efficient natural resource use;
Circular economy promotion;
proper waste management.



SOCIAL

Job creation and community development;
Occupational safety and health promotion;
productive inclusion.



GOVERNANCE

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

Values



CUSTOMER

The reason for our existence as a business.



PEOPLE

Our greatest differential.



SIMPLICITY

Be simple to be agile.



OWNERSHIP

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



SUSTAINABILITY

Every action counts.



PROFIT

Everyone's mission.





Culture

Since VAMOS was founded, the values and principles defined by its founders have guided our decisions and shaped the culture that unites us. This journey is reflected in the Nosso Jeitão (Our Way) Guide, a document that clearly translates the expected behaviors and the values that connect our employees to the SIMPAR ecosystem, reinforcing a shared way of thinking, acting, and making decisions.

Upon joining the Company, all employees formalize their commitment to ethics and integrity by signing the Code of Conduct Acknowledgment Term, which sets out six guidelines that guide our daily actions. This process is complemented by Compliance and Data Privacy training, strengthening a shared culture grounded on integrity, respect, and responsibility.



Our beliefs

We believe in:

- 📍 Ethics;
- 📍 Long-term relationships based on truth and transparency;
- 📍 The value of hard work;
- 📍 Doing better every day;
- 📍 Knowing our customers, anticipating their needs, and serving them increasingly better, thereby generating new business;
- 📍 Continuously improving our service quality and our economic and financial results to help developing our 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 attempt it! Don't risk your life.
- 📍 **Ethics and compliance:** learn about our internal regulations. Laws, rules, and policies are meant to be followed. Put them into practice.
- 📍 **Respect for people:** we respect and value all people. We support one another. We do not tolerate disrespect.

Business model

INPUTS



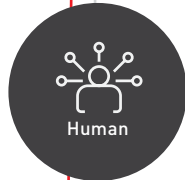
Manufactured

Present in several Brazilian regions offering innovative solutions;
Modern fleet;
78% of the fleet composed of trucks and buses.



Financial

R\$ 4.1 billion in funding;
Capital allocation for dealership/network expansion and fleet renewal.



Human

2,294 own employees;
Acelera Líder Program;
Productive inclusion programs.



Social and
relationship

Caravana VAMOS Até Você;
Long-term relationships with suppliers;
Social projects through the Julio Simões Institute.



Natural

VAMOS Carbon Zero Program;
Two-thirds of the forklift fleet is electric;
Projects focused on electrification studies in Brazil.

Purpose

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

Values

CUSTOMER

The reason for our existence as a business

PEOPLE

Our greatest differential

SIMPLICITY

Be simple to be agile

OWNERSHIP

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

SUSTAINABILITY

Every action counts

PROFIT

Everyone's mission

5,000 accredited workshops;
86.9% fleet utilization rate;
~**30%** of contracts under the "sempre novo" strategy and contract extensions;
20 used asset dealerships.

R\$ 5.7 billion net revenue;
R\$ 3.6 billion adjusted EBITDA;
CAPEX **R\$ 3.9 billion**.

Accident reduction: 4.56 lost-time injury rate at VAMOS Leasing, outperforming the 4.7 target;
43,600 training hours;
75% retention rate of participants in the Mecânico de Valor Program;
20% of the Board of Directors are women.

3,000 km traveled across **9** cities with the Caravana
NPS of **73**, above the target of **70**
51.04% of spending with local suppliers at VAMOS
R\$ 602.8 thousand in social investment.

12,000 tCO₂e neutralized together with customers in 2025;
-24.43% reduction in total emissions compared to 2024;
B score in CDP Climate Change.

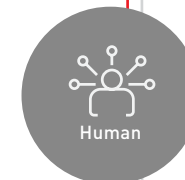
OUTPUTS



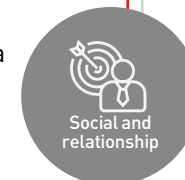
Manufactured



Financial



Human



Social and
relationship



Natural

Our ecosystem

Our ecosystem is built on a unique, scalable positioning, focused on asset rental and the sale of used assets, while also delivering positive impacts for customers, employees, communities, and the environment, connecting and creating shared value.



Operating structure

GRI 2-1, 2-6

Our business is built on the “renew” and “innovate” pillars. We operate focused on helping our customers improve their performance and increase their profitability, by offering solutions for the renewal and expansion of truck, machinery, and equipment fleets, both new and used assets. Our structure is organized into three main business units: Rental, Used Assets, and Industry (Truckvan and BMB).

Our
business is
built on the “renew”
and “innovate” pillars. We
operate focused on helping
our customers improve their
performance and increase
their profitability.

VAMOS Locação is a leader in the heavy vehicle rental market and has extensive expertise in asset management. Our vehicle and equipment portfolio enables rental solutions to be tailored to each customer’s needs. As part of this model, we offer a range of integrated services, including maintenance, the VAMOS Controle telemetry solution (focused on fleet monitoring and management), and the VAMOS Carbon Zero program, which enables the neutralization of emissions associated with leased assets. This combination increases fleet availability, enhances productivity, and may lead to savings of up to 30% compared with vehicle acquisition, reinforcing the economic and operational efficiency of rental.

As part of our customized sizing model, we offer a range of integrated services, including maintenance, the VAMOS Controle telemetry solution, and the VAMOS Carbono Zero program.



VAMOS Seminovos is responsible for the sale of assets returned at the end of rental contracts, typically with up to ten years of use. Inventory has an average age of between three and six years, supporting our positioning as operating one of the newest used assets fleets in the country, compared to the national average fleet age of approximately 21 years, according to the 2024 Yearbook of the Brazilian National Federation of Motor Vehicle Distribution (FENABRAVE, in Portuguese). Another differentiator is asset origin, as vehicles are usually used by a single customer throughout the rental contract; nine out of every ten vehicles in VAMOS Seminovos' inventory have had a single owner.

The operation currently has approximately 9,000 products in inventory, around 3,000 of which are concentrated at the main yard and dealership in Ribeirão Preto. The physical network is expanding, increasing from 16 dealerships in 2024 to 20 in 2025, with a short-term expansion plan to extend our geographic presence to nine states. This growth is accompanied by the strengthening of

the authorized representative network, which has expanded from approximately 40 to more than 90 companies nationwide, operating under a commission-based model with standardized brand usage, points of sale, CRM systems, and formal contracts.

Inventory has an average age of between three and six years, supporting our positioning as operating one of the newest used assets fleets in the country.



20 physical stores by 2025.



9 out of 10 vehicles at VAMOS Seminovos have had only one previous owner.



¹Source: Fenabreve Report 2024, p. 50.

The **Industry** segment comprises Truckvan and BMB. **Truckvan** expands VAMOS's industrial reach by operating in three segments: mobile units, chassis-mounted equipment, and trailers and semi-trailers. It is the national leader in mobile units, with an estimated market share of between 75% and 80%, serving the healthcare, education, and training sectors. In the beverage segment, it produces equipment used by large customers, supporting seasonal and high-demand operations. The trailer and semi-trailer business, which is more sensitive to agribusiness cycles and credit conditions, faced a downturn in 2025 but remains relevant for portfolio diversification.

The Company implemented structural adjustments that increased industrial productivity, streamlined administrative structures, and strengthened indicator-based management. In the short term, the Company is assessing the possibility of launching new semi-trailer product lines aiming at improving the transport of heavy equipment in the agribusiness and infrastructure sectors. All decisions prioritize the use of installed capacity with no need for significant investments, aligning capital efficiency with operational discipline.

 **Truckvan expands VAMOS's industrial reach** by operating in three segments: mobile units, chassis-mounted equipment, and trailers and semi-trailers.



BMB operates as a true truck and solutions manufacturer, present in Brazil and Mexico. The Company has developed an integrated engineering and manufacturing structure capable of simultaneously serving Volkswagen/MAN, dealerships, and VAMOS itself. This approach ensures standardization, quality, and speed in the development of new solutions.

The Company has evolved toward a portfolio focused on highly specialized products developed in response to specific customer needs.

Highlights include:

-  *Agrônomos, a solution for the sugar-energy sector,* that replaces tractors and transshipment equipment with a single truck equipped with an integrated system, reducing fuel consumption and simplifying maintenance.
-  *Aura, a truck powered by natural gas or biomethane* developed for waste collection operations in Rio de Janeiro. The project, with an initial batch of 100 units, demonstrates BMB's ability to transform specific demands into vehicles with scalable potential,

articulating technological partnerships and applying agile prototyping cycles.

All customized vehicles maintain the Volkswagen warranty, an important differentiator compared with adaptations carried outside the official network. The operation is supported by certifications such as ISO 9001, VDA 6.3, and ISO 14001, reinforcing the technical rigor and reliability of its processes.



Strategic positioning

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

We serve markets across Brazil, with operations in all regions of the country, supporting customers of different sizes and sectors. This reach underpins a consistent growth trajectory and reinforces our leadership in the Brazilian truck, machinery, and heavy equipment rental sector.

We operate with a resilient business model based on rental services supported by a modern and continuously renewed fleet, ensuring operational efficiency and high quality standards. One of our competitive advantages is a truck fleet* with an average age of 2.6 years, which provides greater operational safety and helps reduce pollutant emissions, generating positive social and economic impacts. In this way, we efficiently support sectors that rely on logistic solutions to remain fully operational.

*Includes the rental fleet and the fleet available for sale.



We are a benchmark in the heavy pre-owned equipment market in Brazil, operating with an efficient and sustainable model.

We operate with a resilient business model based on rental services supported by a modern and continuously renewed fleet, ensuring operational efficiency and high quality standards.



Our solutions support activities such as urban services, through the supply of vehicles and equipment for public cleaning, waste collection and maintenance; the food sector, through refrigerated trailers and aerial platforms that ensure proper food transportation; as well as agribusiness, logistics, industry, construction, and mining. This positioning establishes us as a strategic link in the value chain, connecting suppliers, customers, and logistics partners.

We rely on experienced leadership and teams aligned with our customer-centric, result-oriented culture. Following significant investments in people, processes, and technology, we continue to prioritize consistent organic growth, market expansion, and sustainable profitability, reinforcing our leadership in the sector in which we operate.

We provide solutions for operations in a variety of settings, such as urban centers, offering services ranging from the supply of vehicles and equipment for street cleaning to waste collection and maintenance.



Sustainability strategy

GRI 2-22, 2-23, 2-24, 2-25, 2-29

We are committed to sustainability as an integral part of our business strategy and management approach.

Our **Sustainability Policy** guides our daily practices and serves as a reference for our activities, as well as for those of our partners and employees, establishing sustainability principles across VAMOS's value chain and its stakeholder communities. It also supports decision-making that may impact society, the environment, or our business.

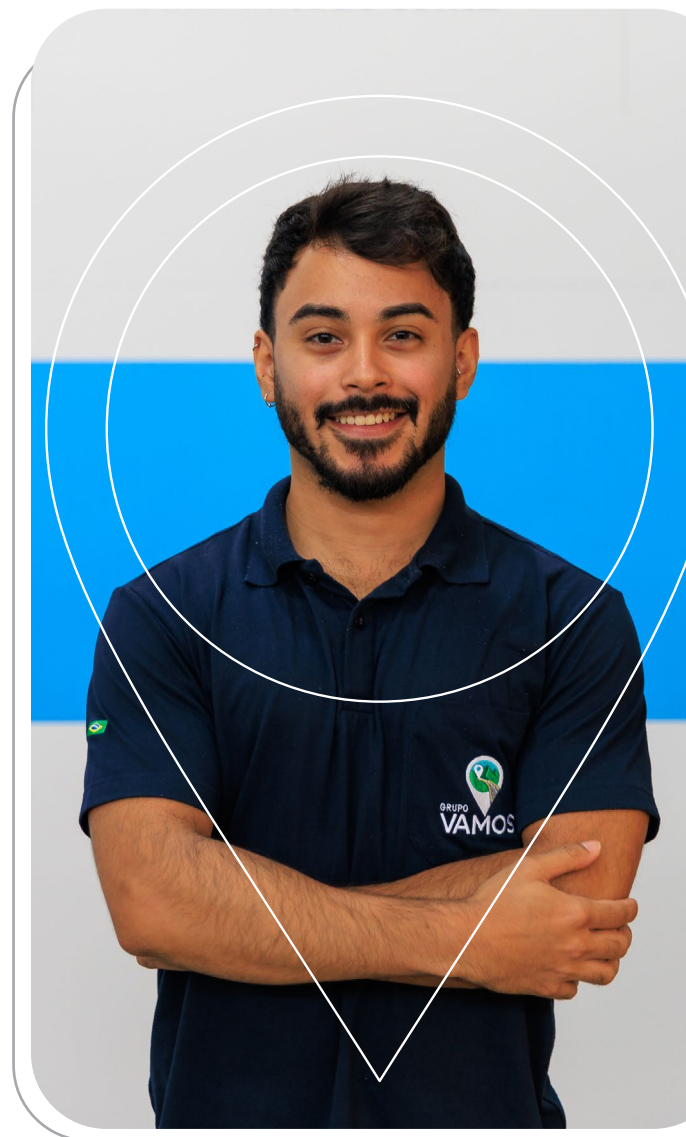
We maintain a structured sustainability agenda with dedicated governance. Sustainability indicators are monitored monthly by the sustainability area and every two months by the Sustainability Committee, an advisory body to the Board of Directors.

We adopt a cross-cutting approach to the renewal and efficiency of the Brazilian fleet. We offer more modern assets with lower fuel consumption and advanced embedded technology, helping reduce emissions, lower operating costs, and increase customer productivity. We are prepared to meet the specific needs of each operation, including when the adoption of new technologies requires additional investment, with clear performance and efficiency gains.

Energy transition within our portfolio is a growing reality. We have increased the availability of solutions powered by natural gas, CNG, biomethane, and electrification,

which are gaining relevance as they demonstrate economic viability and compatible infrastructure. One example is our electric forklift fleet, a segment in which we have driven adoption among major customers and now boast one of the largest electric fleets in the country. This equipment combines environmental and economic impact, reducing fossil fuel consumption, lowering lifecycle costs and generating positive environmental impacts.

We are also advancing the use of gas- and biomethane-powered trucks in urban cleaning operations, such as the project implemented in Rio de Janeiro. This initiative is aligned with the circular economy



approach, in which waste generates biogas in landfills that can be converted into biomethane to fuel vehicles, reducing emissions and particulate matter.

Programs such as VAMOS Carbono Zero (which offers our customers the opportunity to offset emissions generated by leased assets— [learn more on the program in Chapter 6](#)) serve

as a strategic flagship, with the potential to differentiate our business, generate new business, and strengthen our credibility. Sustainability is also seen as a value driver by attracting investors and strengthening market recognition, consolidating the image of a newer, more efficient fleet aligned with the demands of energy transition.

We also promote social initiatives through training and professional development, as well as employee retention and recognition, while prioritizing the physical and mental well-being of our workforce and reinforcing an organizational culture that values everyone's safety and well-being.



More information about our sustainability strategy is available at <https://vamos.com.br/sustentabilidade>



Programs such as VAMOS Carbono Zero offer our customers the opportunity to offset the emissions generated by their leased assets and serve as a strategic flagship initiative.

ESG Commitments

GRI 2-23

Our ESG commitments are aligned with responsible business conduct and embedded in VAMOS's internal policies, such as the Code of Conduct, the Code of Conduct for Third Parties, the Sustainability Policy, the Human Rights Policy, and the Social Investment Policy. These instruments guide our operations in all regions where we are present, ensuring alignment with the Company's values, global corporate responsibility standards, respect for human rights, and applicable international standards.

We established these commitments based on internationally recognized frameworks and voluntary initiatives that guide ethical, social, and environmental practices. In this context, we have adhered to the ten principles of the United Nations Global Compact, related to human rights, labor, the environment, and anti-corruption. We also respect the Fundamental Conventions of the International Labor Organization (ILO), which address decent work, freedom of association, the elimination of



child and forced labor, and the promotion of equal opportunities; and we align our strategies and targets with the Sustainable Development Goals (SDGs) of the 2030 Agenda. We also participate in the Women 360 Movement, aimed at promoting gender equity and women's inclusion in the corporate environment, and support the Na Mão Certa Program, led by Childhood Brasil, which fights sexual exploitation of children and adolescents on Brazilian highways.

In addition, our commitments provide for the continuous monitoring of internal policies and the adoption of supplier verification procedures as part of our compliance practices. We apply the precautionary principle, which guides our actions to prevent serious or irreversible environmental and social impacts, even in the absence of full scientific certainty. This approach is reinforced by the **Sustainability Policy**, the **Human Rights Policy**, and the **Social Investment Policy**, prioritizing preventive measures in areas such as the environment, health, and safety.

Our human rights approach is aligned with the Universal Declaration of Human Rights, the United Nations Guiding Principles on Business and Human Rights, and the ILO Fundamental Conventions. Our operations are structured around five principles: (i) People Management; (ii) Community Relations; (iii) Engagement Across the Value Chain; (iv) Human Rights Due Diligence; and (v) Health and Safety. These principles guide our internal and external processes, focused on integrating respect for human rights across all business areas and stakeholder relationships, as well as identifying and mitigating risks of violations in operations, products, and services.

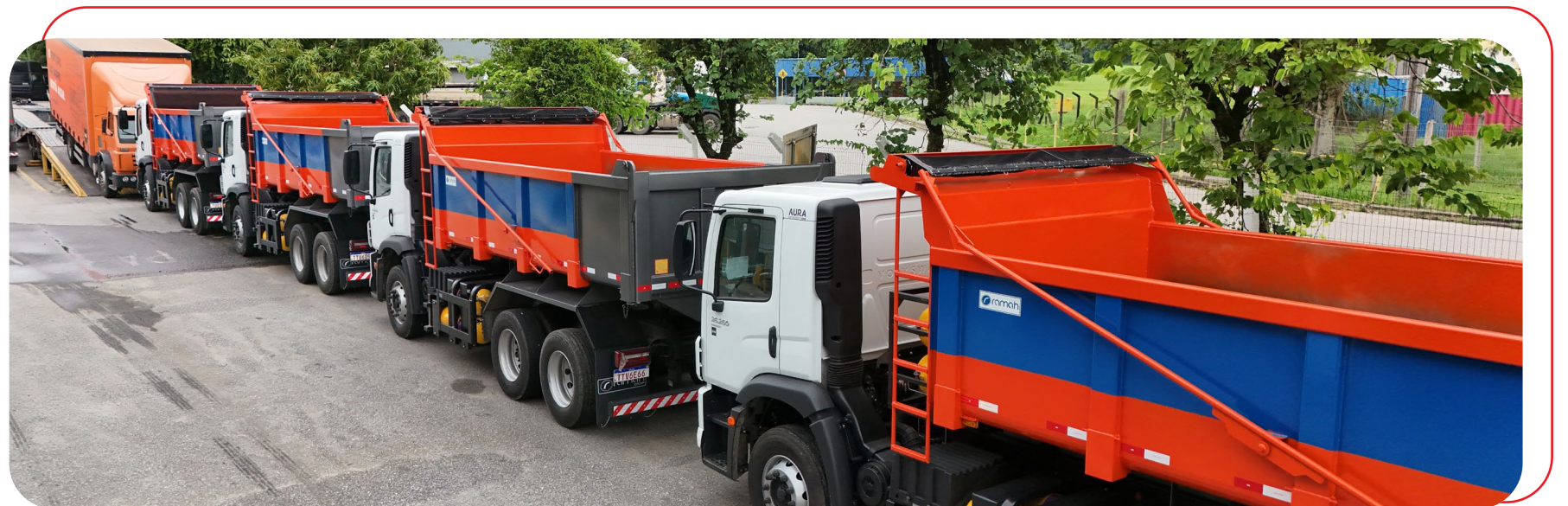
Our institutional responsibility encompasses internationally recognized human rights, including those set out in the United Nations International Bill of Human Rights.

Internal stakeholders include direct employees, contractors, senior management, and Board members, while external stakeholders encompass customers, suppliers, investors, shareholders, government authorities, and local communities. The policy also considers groups in situations of greater vulnerability, such as children and adolescents, women, and the communities where we operate, through social initiatives focused on health and education.

The Human Rights Policy applies to all activities, covering direct employees, contractors, and business partners, and extends to relationships with suppliers

and subcontractors, who must observe the principles established in the Policy and in the Code of Conduct for Third Parties. Therefore, these commitments guide responsible practices across the value chain and in the communities where we operate.

The policy principles are communicated broadly and in a structured manner to employees, business partners, and other relevant stakeholders. All employees receive training on the Human Rights Policy during onboarding and whenever the content is updated, formally committing to its compliance. Suppliers and service providers are guided



through the Code of Conduct for Third Parties, whose acceptance is part of the contractual process. The policies are also disclosed through the Company’s official channels, such as the corporate website, the Investor Relations portal, and internal communication channels, ensuring transparency and accessibility.

Policy commitments are submitted to the Sustainability Committee for review and recommendations and approved by the Board of Directors. **The Human Rights Policy is publicly available and can be accessed on the Company’s corporate website and Investor Relations portal through the following links.**

Topic	Commitments	Results
Emissions management	Foster emissions mitigation projects in our operations and with our customers, including offsetting, and enhance our monitoring practices.	Priority to the use of ethanol in the internal fleet, leading to a reduction of 1,000 metric tons. Increased adoption of the Carbon Zero Program, closing the year with more than 12,000 metric tons offset in Scope 3.
Waste management	Ensure efficiency in waste management across all VAMOS operations.	Creation of new VAMOS waste collection points to centralize all disposal streams from intralogistics operations.
Productive inclusion	Develop social inclusion programs through professional training (Youth Apprentice Mechanic Program), employee retention and recognition (Mecânico de Valor Program), employee training, and the promotion of working groups focused on inclusion.	Launch of the first cohort of the Youth Apprentice Program for mechanics, with 25 young participants in Guarulhos, and launch of the program’s second edition. Continuation of the Mecânico de Valor Program, with development tracks and employee recognition initiatives.
Safety, fleet renewal, and governance	Through the Trabalho +Seguro Program, promote the physical and mental well-being of our workforce, reinforcing an organizational culture that values safety and well-being. Reduce lost-time injuries by 10% (threshold rate of 4.7) and achieve zero fatalities.	We exceeded the target set for the year, closing 2025 with a rate of 4.56 (VAMOS excluding acquired companies). Zero fatalities.
Ethics, compliance, and good governance practices	Preparation for IFRS S1 and S2 reporting and participation in sector sustainability rankings.	IFRS S1 and S2 diagnostic completed and presence in the main sustainability indices.

Rating progress

GRI 2-24

In 2025, we continued to make steady progress in how we structure, measure, and communicate our sustainability agenda, as reflected in notable external recognitions.

In the CDP, we maintained our B score in the Climate Change questionnaire, above the sector average. This result highlights the maturity of our management of climate-related risks and opportunities, as well as our alignment with market best practices.

We remain included in key B3 indices, such as the Corporate Sustainability Index (ISE) and the Carbon Efficient Index (ICO2), reinforcing our commitment to a strategy that integrated financial performance, environmental responsibility, and carbon efficiency. Our continued presence in these indices since 2023 demonstrates the consistency of our approach and the enduring nature of our practices.

As regards international assessments, we also made significant progress in the S&P Global Corporate Sustainability Assessment, achieving performance significantly above the sector average. This advancement reinforces the strength of our governance,

the robustness of our processes, and the way sustainability is embedded in our business strategy.

We also maintained MSCI and EcoVadis ratings, which evaluate not only formal policies but, above all, their practical implementation and the results achieved.

We remain committed to voluntary initiatives and frameworks such as the UN Global Compact, the Sustainable Development Goals (SDGs), the Global Reporting Initiative (GRI), and the Integrated Reporting, as well as initiatives focused on social impact and inclusion, such as Na Mão Certa and the Women 360 Movement. These commitments demonstrate the cross-cutting nature of our ESG agenda, which integrates governance, people, ethics, and social impact.

Throughout 2025, we also expanded our engagement in projects focused on the decarbonization of the transportation sector in partnership with customers, contributing to the development of more efficient solutions, the reduction of emissions, and the strengthening of strategic partnerships. This movement consolidates our role as an active agent in the transition to a low-carbon economy.

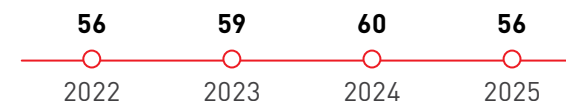
CDP



MSCI
ESG RATINGS



S&P Global **CSA**



ICO2B3

Included in the portfolio for the last four years.

Índice de
Sustentabilidade
Empresarial **ISE**

Included in the 2022/23, 2023/24 and 2024/25 portfolios, reinforcing the consistency of our ESG agenda.

As regards international assessments, we also made significant progress in the S&P Global Corporate Sustainability Assessment, achieving performance significantly above the sector average.

Membership of associations

GRI 2-24, 2-28

In our management approach we undertake voluntary commitments that boost the adoption and implementation of ESG best practices, ensuring adherence to institutional policies and compliance with applicable legislation and regulations.

As such, we participate in sector associations and national and international organizations that foster governance, sustainability and human rights best practices, in line with our institutional commitments. We operate through formal representation and participation in initiatives, working groups and themed forums.

UN Global Compact: we participate in the Climate Action, Communicate and Engage, Human Rights, and Biofuel and Electric Vehicles Hub Working Groups.

Women 360 Movement: we participate in meetings and initiatives aimed at promoting gender equity.

Brazilian Association of Publicly Held Companies (Abrasca, in Portuguese): we participate in webinars and lectures on corporate governance.

Business Development Agency (AGFE, in Portuguese): we are represented in the association by our Officer Rafael Gomes.

Na Mão Certa Program (Childhood Brasil): we participate in meetings; the development of focal points and an action plan focused on fighting child sexual exploitation.

Sector associations that Truckvan is a member:

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*)**

In all the associations in which we participate, we maintain formal representation, ensuring alignment with industry best practices and the voluntary commitments we have made.

3

Corporate governance

Corporate governance	37
Ethics and compliance	47
Sustainability governance	53
Risk management	54
Information security	58
Artificial Intelligence	60
Tax approach	62



Corporate governance

GRI 2-15, 2-18, 2-23, 2-24, 2-25, 2-26

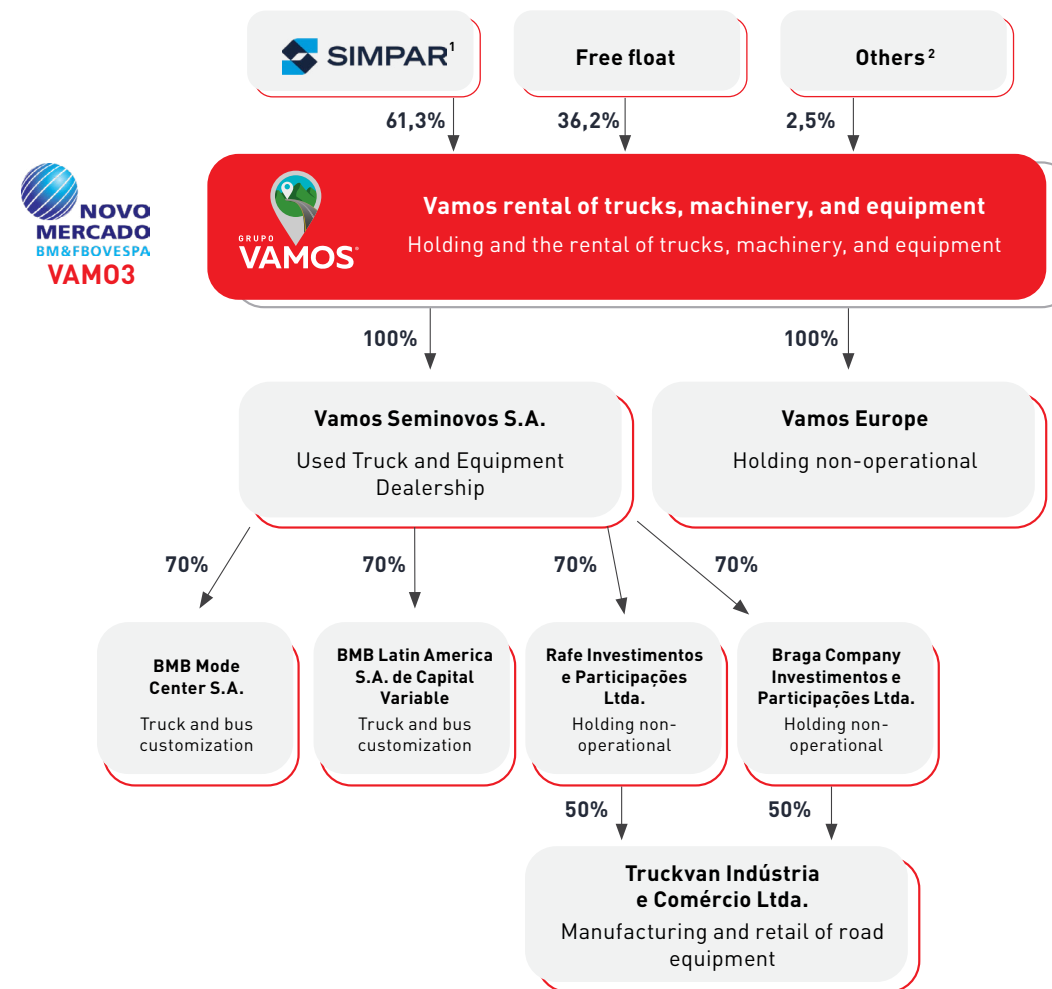
We operate based on a solid corporate governance framework designed to support our growth, strengthen market confidence, and underpin our long-term strategy. We adopt robust compliance, ethics, and risk management policies, ensuring that decisions are aligned with shareholders' interests and the Company's business longevity.

We are listed on the Novo Mercado of B3 S.A. – Brasil, Bolsa, Balcão segment and have been part of the Ibovespa, the main performance index for shares traded on the stock exchange, since 2023. We are also included in indices such as ISE, IC02, IGC, GC-NM, and TAG, reinforcing our commitment to best practices and sustainable value creation.

Shareholding Structure

We are part of the SIMPAR Group, a holding company that brings together seven other companies in addition to VAMOS. We maintain independent management and operations, with autonomy over our strategic and operational decisions, while sharing a common foundation of culture, management model, and governance practices established across the Group.

In this context, SIMPAR acts as a strategic partner, providing guidelines, institutional capabilities, and standards that support consistent growth, long-term sustainability, and value creation, enhancing VAMOS's access to structural competitive advantages and strengthening its responsible and sustainable growth.



¹ Considers direct and indirect shareholding.

² Shareholding directly held by individuals members of the Simões Family, Management and Treasury Shares.

Investor Relations

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

Our Investor Relations area operates under a corporate governance model guided by internal policies, the requirements of B3's Novo Mercado segment, and national and international best practices.

Since our IPO, we have recorded consistent growth in our individual investor base, which accounted for 33.2% of free float in 2025, totaling approximately 50,000 investors. We remain listed on B3's Novo Mercado—the highest corporate governance level, focused on protecting minority shareholders—and we are also part of key capital market indices, such as the Ibovespa. Since 2023, we have advanced in aligning our practices with regulatory requirements, including CVM Resolution 193, which establishes the adoption of International Sustainability Standards Board (ISSB) standards as a benchmark for ESG disclosures in the Brazilian market.

In 2025, the Investor Relations area led significant funding transactions, including

a R\$1.9 billion loan, the 13th debenture issuance totaling R\$600 million, and the first bond issuance, amounting to R\$1.6 billion, strengthening the Company's capital structure.

We disclose material facts as well as information on acquisitions, asset disposals, and strategic changes on a timely manner, and we make available materials presented in roadshows, conferences, and investor events on our Investor Relations website. The website is continuously updated with financial information, capital structure, filings submitted to the CVM, and the corporate events calendar. It can be accessed at ri.grupovamos.com.br.



Our service channels also ensure close engagement with registered investors, in compliance with our Material Act or Fact Disclosure Policy, reinforcing our commitment to clear, ethical, and responsible communication. Contact the IR team at ri@grupovamos.com.br.



Governance structure

GRI 2-9, 202-2

Our governance structure meets the highest Novo Mercado standards and comprises a Board of Directors with 40% independent members, supported by strategic Advisory Committees and an experienced Executive Board.

Through our governance model, we ensure responsible decision-making, strategic alignment, and the sustainable steering of our business. Our operations are led by experienced and qualified executives serving on the Board of Directors, advisory committees, and the Executive Board. To support the composition of these bodies, we rely on a Nomination Policy for Members to the Board of Directors, Committees, and Executive Board, which guides this process.

Through our governance model,
we ensure responsible decision-making,
strategic alignment, and the sustainable
management of our business.

Board of Directors

GRI 2-9, 2-10, 2-11, 2-12, 2-15, 2-17, 2-18, 405-1

The Board of Directors (BoD) is VAMOS's highest governance body and is responsible for providing strategic direction, overseeing sustainability practices, and managing the risks to which the Company is exposed. The Board represents shareholders' interests, as its members are elected by the General Shareholders' Meeting, including as regards the election of independent directors, who represent the interest of minority shareholders. The Board is responsible for periodically assessing the material risks to which the Company is exposed, with support from the Audit Committee in monitoring and managing such risks.

Oversight is carried out with the support of specialized committees, which monitor matters related to economic, environmental, and social risks and opportunities and report periodically to the Board. The Sustainability Committee, in particular, oversees the activities of the responsible area, reviews sustainability initiatives and indicators, and provides the Board with a strategic view of key topics.

The Board, in turn, approves and reviews corporate policies that guide due diligence processes, including the Code of Conduct, the Sustainability Policy, and the Human Rights Policy, in addition to monitoring ESG indicators and strategic targets embedded in the Company's annual planning.

The effectiveness of due diligence and impact management processes is assessed by the Board of Directors, together with the Company's committees, based on periodic reports from the responsible areas, which include ESG indicators, internal and external audit findings, and the progress of strategic indicators. This assessment also includes reviews of corporate policies and the Strategic Plan, as well as support from independent audits and external opinions.

Sustainability indicators and risks are monitored every two months at Sustainability Committee meetings. The ESG strategy is reassessed annually or whenever necessary. In 2025, sustainability-related information was reported to the Board of Directors on two occasions.

The composition of the Board of Directors is guided by criteria that ensure the integrity, qualifications, and strategic alignment required for the performance of its responsibilities.

The nomination of BoD members—including independent members—and the Executive Board follows previously defined criteria, such as the Nomination Policy for Management Members, applicable legal and regulatory requirements, and those set forth in the Company's Bylaws, the Novo Mercado Regulations, and any applicable shareholders' agreements. In this process, we consider alignment and commitment to our values, culture, and internal policies; an unblemished reputation, in accordance with applicable legislation; academic

background, knowledge, and professional experience compatible with the position; the absence of final decisions by the CVM resulting in suspension, disqualification, or ineligibility to serve in the management of publicly held companies; the absence of legal impediments or convictions restricting access to management positions; and the absence of conflicts of interest with the Company.

→ Board of Directors

Name	Gender	Position	Year of election	Term of office
Fernando Antonio Simões	Men	Chair of the Board of Directors	2025	Until the 2027 ASM
Denys Marc Ferrez*	Men	Board of Directors (sitting member)	2025	Until the 2027 ASM
Antônio da Silva Barreto Júnior**	Men	Board of Directors (sitting member)	2025	Until the 2027 ASM
Renato Horta Franklin	Men	Board of Directors Independent (sitting member)	2025	Until the 2027 ASM
Maria Fernanda dos Santos Teixeira	Women	Board of Directors Independent (sitting member)	2025	Until the 2027 ASM

*Denys Marc Ferrez also holds the position of member of the Financial Committee. Likewise, Gustavo Couto, member of the Sustainability Committee, is also VAMOS's Chief Executive Officer and Superintendent.

** Antonio Barreto resigned from the position of board member on December 31, 2025. In that sense, we must record the appointment of Juliana Baiardi, whose term of office began on January 1, 2026.



Denys Ferrez, Maria Fernanda, Fernando Simões, Renato Franklin, Antonio Barreto

The Board of Directors is renewed every two years, ensuring shareholders' right to express their views, in accordance with applicable legislation. Under the Brazilian Corporation Law, amendments to the Company's Bylaws require approval by two-thirds of the capital stock. Board of Directors performance evaluation are conducted once per term. We are currently within the evaluation cycle, considering that the current Board's term will remain in effect until the Annual Shareholders' Meeting that will resolve on the 2026 financial statements, scheduled for April 2027.

In 2025, all Board members attended all meetings held. The minutes of these meetings are available on the Investor Relations website and on the CVM website, accessible to all stakeholders. All relevant communications are carried out through the disclosure of notices to the market, notices to shareholders, and material facts.

The Board of Directors members have relevant and complementary technical skills for the Company, which, collectively, strengthens our ability to manage key governance impacts in an integrated manner. The main competencies assigned to each member are as follows:

→ Competencies of the Board of Directors | **GRI 2-17**

Classification	Fernando Antonio Simões	Denys Marc Ferrez	Antônio da Silva Barreto Júnior	Renato Horta Franklin (independent)	Maria Fernanda Teixeira (independent)
Strategy					
Innovation, entrepreneurship, and new business models					
Capital markets					
M&A					
Capital allocation					
Finance					
Economy					
Geopolitical landscape					
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 held companies					
Investor relations					
Group history and engagement with the sector					
ESG (environmental/social/governance)					
Technology/ Cybersecurity/ digital transformation					



The Chair of the Board of Directors is responsible for conducting the Board's performance evaluation, and may engage specialized external advisors at least once per term. The methodology adopted in the most recent review included the use of data collection instruments, such as questionnaires, individual interviews, and listening sessions, as well as benchmarking against publicly held, family-controlled companies listed on B3. The data collected were consolidated, tabulated, and presented to the Board in a dedicated report.

The outcomes of this process are considered by the Board when assessing its own effectiveness and, depending on the results, the composition of the Board of Directors may be reviewed. We do not adopt specific ESG targets in the Board's performance evaluation.

Advisory committees

GRI 2-9, 2-13, 2-17

Our corporate governance framework is supported by a robust advisory structure to the Board of Directors, composed of four committees that support management oversight, monitor adherence to Group guidelines, and help define business strategies, fostering sound, well-founded decisions aligned with best governance practices.

Financial

The Financial Committee is responsible for overseeing the management of the Company's economic impacts. It acts as an advisory body to the Board of Directors, supporting and advising its analysis and deliberations on financial matters. It comprises three members: Denys Marc Ferrez, José Cezário and Juliana Baiardi. In 2025, the committee held one meeting.

Audit (Statutory)

The Statutory Audit Committee is responsible for overseeing the quality and integrity of financial reports; compliance with legal, statutory and regulatory standards; as well as the adequacy of risk management process and the activities of internal audit and independent auditors. In 2025, the committee held 10 meetings.

Its members are José Mauro Lorga, Cely Mantovani and the coordinator Maria Fernanda dos Santos Teixeira, who also serves as independent member of the Board of Directors.

Sustainability

The Sustainability Committee ensures compliance with legal duties and advises the Board of Directors on social, environmental, and governance matters related to sustainable development.

Committee members participate in internal meetings and external forums where sustainable development is discussed, fostering the exchange of experiences and monitoring key market trends and practices.

The Committee is also responsible for approving the Annual Integrated Report. It is composed of the Chief Executive Officer, Gustavo Henrique Braga Couto; an independent member, Tarcila Reis Corrêa Ursini; and the Vice Chair of SIMPAR's Board of Directors, Fernando Antonio Simões Filho. In 2025, the Committee held five meetings.

Its members have relevant knowledge and experience in sustainable development. The Committee coordinator, Fernando Antonio Simões Filho, has served on committees of other organizations, has experience in social entrepreneurship, and is a member of SIMPAR's Board of Directors. The independent member, Tarcila Ursini, serves on Boards of Directors across different sectors and industries and is recognized as one of the pioneers in integrating sustainability into business strategy, management, and culture in Brazil, contributing a strong market perspective to our Group.

We assign responsibility for managing economic, environmental, and social impacts through the establishment of this Sustainability Committee. Ms. Paula Pedrão serves as the Executive

Officer responsible for sustainability matters at the SIMPAR Group. At VAMOS, the topic is led by the People and Sustainability Executive Office, which reports to the CEO, supported by a dedicated sustainability team. Sustainability indicators were reported to the Board of Directors on May 26, 2025, and September 18, 2025.

Ethics and Compliance

The Ethics and Compliance Committee recommends guidelines related to compliance, as well as to the disclosure and updating of the Code of Conduct, other policies, and internal standards. It is also responsible for reviewing and monitoring the application of disciplinary measures as well as recommending and keeping track of preventive actions in cases of non-compliance with legislation, the Anti-Corruption Law, and other provisions that prohibit practices such as bribery, fraud, and the offering or receipt of undue advantages. It comprises three members: Fabio Velloso, Vinicius Ralio and Marco Nahum. In 2025, the committee met eight times.



Executive Board

GRI 2-9, 2-10

The Executive Board is composed of a minimum of three and a maximum of fifteen members, elected by the Board of Directors for a two-year term of office, with re-election permitted. Executive Officers are allowed to hold more than one position. The Board must comprise a Chief Executive Officer, a Chief Financial Officer, an Investor Relations Officer, and other Executive Officers without specific designation, all with duties defined by law and by the Company's Bylaws. The positions of Chair of the Board of Directors and Chief Executive Officer may not be held by the same individual.

The nomination of Executive Officers follows the Policy for the Nomination of Members of the Board of Directors, Committees, and the Executive Board, which establishes the selection of professionals capable of reconciling the interests of the Company, its shareholders, management, and stakeholders, with social and environmental

responsibility, always grounded in legality and ethics. We seek to form a management body aligned with our principles and values, with diversity—including gender diversity—and complementary skills, ensuring the ability to implement strategies, address challenges, and achieve the Company's goals.

→ Composition of the Executive Board in 2025

Gustavo Henrique Braga Couto	Chief Executive Officer
José Cezário Menezes de Barros Sobrinho	Chief Financial and Investor Relations Officer
José Geraldo Santana Franco Junior	Chief Commercial Officer
Rafael Gomes Vieira	Director

Compensation Policy

GRI 2-19, 2-20, 2-21

We have a Compensation Policy for Executive Officers and Board Members in place, approved by the Board of Directors and reviewed internally as needed, which establishes the fixed and variable compensation structure applicable to senior executives, in line with market practices and internal guidelines. The review of this policy is not overseen by a specific committee and it is the responsibility of the Compensation team, which conducts analyses and updates in accordance with internal guidelines.

Fixed compensation consists of a monthly salary or management fee, defined based on individual negotiations and guided by salary surveys. Variable compensation for senior executives and the highest governance body is linked to VAMOS's annual economic, financial, and operational performance, based on previously established targets, and serves as basis for bonus payments to members of both the statutory and non-statutory Executive Board.

Severance payments are calculated and made in accordance with applicable legal requirements, in compliance with statutory deadlines. In cases where variable compensation or bonuses are subject to vesting periods, repayment is required upon termination, with the amount net of taxes deducted, when applicable. The Company does not adopt retirement benefits as a standard practice.

Members of the Board of Directors do not receive compensation linked to the Company's goals or performance. Compensation is exclusively fixed, and members are not eligible to receive performance bonuses, stock option plans, or any other form of variable compensation, whether or not linked to targets.



Financial return metric:

The executive variable compensation program considers financial indicators with defined weightings, as follows:

-  Gross Revenue (25%)
-  EBITDA (25%)
-  Net Income (30%)
-  ROIC (20%)

Financial and ESG targets in variable compensation

All employees eligible for variable compensation had, during the year, corporate targets related to gross revenue, net income, EBITDA, and ROIC.

In addition, certain positions included specific targets linked to the ESG agenda.

Most of the leadership has turnover-related targets, as well as goals such as:

- 📍 Climate studies and work-related accident reduction (CEO);
- 📍 Validity and availability of regulatory licenses (Chief Legal Officer);
- 📍 Employee development, diversity, and work-related accident reduction (People and Culture General Manager);
- 📍 Climate studies, mitigation, environmental monitoring, and management of ESG indicators and reporting (Sustainability Manager);
- 📍 Waste disposal with MTR issued through the Vertown platform and work-related accident reduction (HSE Manager).



Ethics and compliance

GRI 2-16, 2-24, 205-2, 205-3

Ethics, transparency, and compliance are essential foundations for responsible, sustainability-driven management approach. To ensure the consistent application of these principles across our operations, we adopt a structured set of policies and guidelines that strengthen our corporate governance and promote the adoption of ethical business practices.

Our ethics and compliance agenda is based on the holding company's Compliance Program, with integrated engagement of local teams, which act as an extension in disseminating guidelines, delivering training, and cascading policies into contracts and relationships with suppliers and customers. This topic is managed centrally, in alignment with the Group's corporate guidelines.

These policies, which are essential to the compliance agenda, cover topics such as anti-corruption, the Code of Conduct, personal data privacy, and risk and control management, and are



tailored to each business. We also maintain specific policies related to participation in public tenders, reflecting the particularities of our operations.

Reporting governance includes the Audit Committee, with specific reporting to the Board of Directors, and support from the Ethics and Compliance Committee. VAMOS's Ethics and Compliance Committee acts as an advisory body, strengthening oversight, alignment, and consistency of practices across the Group.

Key advances in the implementation and strengthening of the ethics and compliance agenda include the whistleblowing channel, mandatory annual training for employees, communication initiatives, a channel for inquiries and guidance for internal and external stakeholders (Transparency Line), the monitoring of preventive action plans, and supplier and contractors onboarding processes.

Conflicts of interest

GRI 2-15

We adopt formal processes to prevent and address conflicts of interest at the highest governance body, as set forth in the Policy for Related-Party Transactions and Other Situations Involving Conflicts of Interest. We consider as potential conflicts situations in which the personal interests of decision-makers may not be aligned with the interests of the Company, particularly where there is a possibility of private benefit to shareholders, management members, their family members, or related parties.

In such cases, we seek to ensure that decisions are made ethically and in the best interests of the Company. Whenever a related-party transaction requires approval, any decision-maker with a potential conflict must

declare their recusal, disclose their involvement, and, when requested, provide details of the transaction and the parties involved. The recusal is formally recorded in the minutes, and the concerned individual abstains from discussions and deliberations. If the conflict is not voluntarily declared, any other member of the body may do so, and such omission is considered a violation of good governance principles and is reported to the Board of Directors.

Board members sign formal declarations on the matter. Minutes that produce effects vis-à-vis third parties and record statements regarding conflicts of interest may be disclosed to the market, pursuant to the applicable legislation. Related-party transactions are disclosed

through specific notices, in line with CVM regulations, and are reported annually in the Reference Form.



Compliance Program

GRI 2-25, 2-26, 3-3 Material topic: Ethics, compliance, and good corporate governance practices

Our Compliance Program ensures adherence to ethical standards and principles that govern our activities, as well as to measures that reinforce transparency and corporate governance.

- 📍 **Related-Party Transaction Policy:** ensures integrity and fairness in relationships between related parties, in order to prevent conflicts of interest and fraud.
- 📍 **Inclusion of independent members on the Board of Directors:** aims to promote diversity of points of view and balanced decision-making.
- 📍 **Agile, multichannel communication with investors and capital providers:** focused on transparency and market engagement.

- 📍 **Outsourced Whistleblowing Channel:** ensures confidentiality and anonymity for good-faith whistleblowers, and impartial investigation processes.
- 📍 **Sustainability Policy:** guides our responsible conduct and our commitment to sustainable development.
- 📍 **Human Rights Policy:** reinforces respect for and the valuing of people in all our relationships.

- 📍 **Stakeholder Engagement Policy:** promotes open and constructive dialogue with our stakeholders.
- 📍 **Risk Management Policy:** supports a preventive and strategic approach to impact mitigation.

 **Our Compliance Program** ensures compliance with ethical standards and principles, thereby strengthening transparency and corporate governance practices.



The Program is further structured around four pillars, which ensure the dissemination of ethical conduct, transparency in our operations, and effective communication with our internal and external stakeholders, in compliance with Decree 11,129/2022 and market best practices.

Prevent

1. Identification of risk and controls;
2. Code of Conduct;
3. Anti-corruption policies;
4. Policies and procedures;
5. Training and communication;
6. Guidance;
7. Onboarding of third parties;
8. Treatment of conflicts of interest;
9. Assessment of donations and sponsorships;
10. Transparency Line Channel.

Detect

1. Whistleblowing Channel;
2. Aponte o Risco Channel;
3. Monitoring;
4. Audit;
5. Process mapping;
6. Internal investigations.

Remedy

1. Disciplinary measures;
2. Refresher training and communications;
3. Monitoring of action plans.

Strengthen

Continuous improvement (review or definition of processes/ controls and system upgrade).

We adopt a structured approach to the identification and handling of complaints, ensuring transparency, impartiality, and protection for whistleblowers. Complaint mechanisms are part of the Compliance Program and are available to both internal and external stakeholders, enabling the reporting of irregularities and violations of corporate policies or applicable laws.

The Compliance Program includes two channels: the Transparency Line, dedicated to addressing queries, suggestions, and providing guidance on internal rules, the Code of Conduct, and anti-corruption policies, operating during business hours via a toll-free number and email; and the Whistleblowing Channel, available 24/7.

Reports received through these channels are directed to the

Compliance area, which reports to the Controls, Risks, and Compliance Executive Office and is responsible for conducting investigations and determining the appropriate course of action. The process includes a preliminary assessment, a detailed investigation, and the implementation of corrective or disciplinary measures, when applicable. All reports are handled confidentially and may be submitted anonymously.

Moreover, to ensure that compliance efforts are achieved effectively and genuinely, the Company requires that Third Parties (suppliers, service providers, consultants, and partners) share the same principles that guide its business.

Accordingly, VAMOS establishes a commitment to ethical, transparent,

and upright conduct, in compliance with applicable laws, through its Code of Conduct for Third Parties, which includes:

-  A set of rules of conduct, principles, and values that we uphold;
-  Guidelines to foster healthy, transparent, and sustainable relationships; and
-  Appropriate channels through which third parties can contact the Company.
-  All third parties are required to formally acknowledge and adhere to the Company's rules of conduct.



Transparency Line

GRI 2-26

The Transparency Line is a channel that receives internal and external communications and inquiries related to the Compliance Program and internal rules (Code of Conduct, Anti-Corruption Policies, and laws applicable to our business). It is managed internally by the Corporate Compliance area.

This channel is operated by our Controls, Risks, and Compliance (CRC, in Portuguese) 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.

Whistleblowing Channel

GRI 2-16, 2-26

Our Whistleblowing Channel operates 24/7, and is designed to receive complaints and reports related to situations with potential negative impacts, such as omissions, irregularities, non-compliance, and violations of applicable laws, our Code of Conduct, policies, and internal standards, submitted by any individual.

Reports received are investigated by the Compliance area and reported in a structured manner to the Audit Committee, which, through its Coordinator, keeps the Board of Directors duly informed.

To ensure security and confidentiality, the channel is managed by an independent company, which uses

a secure platform that allows for the anonymity of good-faith whistleblowers.

We also have in place a zero-tolerance policy against retaliation and ensure that no whistleblower, witness, or individual involved in internal investigations is subject to exposure, threats, or coercion.

All reports are received exclusively by the Compliance and Forensic Audit areas, which are responsible for conducting investigations in accordance with the classification of each case. The professionals involved in this process sign a specific Confidentiality Agreement, reinforcing the commitments set forth in their employment contracts and in the Code of Conduct Acknowledgment Term, as well as establishing additional obligations related to the confidentiality and safeguarding of information. Investigations may involve interviews, evidence gathering, and the preparation of technical reports.

In accordance with the criteria matrix for reporting critical cases, we report the results of investigations to the Company's Ethics and Compliance Committee and the Audit Committee. To ensure the impartiality, reports involving members of the Compliance and Forensic Audit areas, statutory officers, or members of Committees and the Board of Directors follow a specific Whistleblowing Channel communication matrix, approved by the Board of Directors, which provides for cross-reporting and ensures the ethical, independent, and impartial handling of cases.

We maintain a reporting channel

Available 24 hours a day for reporting non-compliance issues, ensuring a structured investigation, reporting to management, and complete confidentiality, with management handled by an independent firm.



More information about the Whistleblowing Channel is available at <https://contatoseguro.com.br/grupovamos>. In addition, it is possible to get in touch via phone at 0800 726 7250 (service available from 8:00 a.m. to 5:48 p.m.) or by email at canaldedenuncia@grupovamos.com.br.

Sustainability governance

GRI 2-10, 2-12, 2-13, 2-14, 2-17, 2-23, 2-24, 2-25

We have sustainability governance actions in place to ensure the effective and comprehensive execution of our ESG agenda across all Company areas.

The Board of Directors, as the highest governance body, is responsible for overseeing the sustainability strategy and ensuring its alignment with the Company's long-term business drivers. The Board also approves the key policies that guide our operations (such as the Sustainability Policy, the Human Rights Policy, and the Climate Change Policy), as well as monitors their implementation and periodically reviews them, thereby ensuring regulatory compliance and alignment with best practices.

The Sustainability Committee, an advisory body to the Board, supports

the definition of guidelines and targets, as well as the monitoring of performance across the ESG pillars. It is composed of the Company's Chief Executive Officer, a SIMPAR Board member, and an independent external member, and may invite executives to participate depending on the matters under discussion. The Committee is also responsible for validating the material topics and approving, together with the Company's Chief Executive Officer, the Annual Report.

The Working Groups (WGs) bring together employees from different areas to deepen discussions on priority ESG topics, disseminate knowledge, and develop specific initiatives and projects related to this agenda.

The Sustainability Executive Academy complements this structure. Created in 2019, it was designed to expand the strategic knowledge of Senior Leadership and monitor trends and benchmarks that strengthen sustainable value creation in our business.

We are committed to preventing, mitigating, and remediating social and environmental impacts arising from our operations and activities whenever we identify that we have caused or contributed to such impacts. This commitment is implemented through structured practices guided by the Sustainability Policy and the Code of Conduct, which establish guidelines for responsible conduct and for the prevention and remediation of adverse impacts.

When non-compliance or negative impacts are identified, we implement specific corrective action plans, involving the relevant technical areas and, when applicable, suppliers.



We
have adopted
a zero-tolerance policy
against retaliation and
ensure the protection of those
involved, with complaints handled
exclusively by the relevant
departments, which conduct
investigations on a case
by-case basis.

Risk management

GRI 2-16, 2-23, 2-25, 207-2

The business environment in 2025 highlighted the importance of risk management integrated into operational and financial processes. The combination of high interest rates and economic slowdown increased default risk and led to higher-than-expected levels of asset repossessions. In some cases, returned assets were in worse maintenance condition than anticipated, putting short-term pressure on margins.

We recognize that, in adverse scenarios, customers may scale back operations and return vehicles, which requires continuous attention to sector diversification and asset liquidity. Our mitigation strategy includes stricter credit analysis, ongoing portfolio monitoring, and dynamic decisions regarding the reallocation or sale of repossessed assets. In 2025, we conducted more than 650 credit analyses, based on detailed financial assessments

and the standardized preparation of balance sheets and financial statements.

Risk management is guided by our Risk Management Policy. In 2025, we made significant progress in reviewing our strategic risk matrix, with discussions involving leadership, the Audit Committee, and subsequent approval by the Boards of Directors. This process provided inputs to strengthen controls associated with the most critical strategic risks throughout 2026. A structured effort was also carried out to address findings from external and internal audits, including internal control letters and internal audit reports. Actions prioritized high-risk topics and began to follow a governance model with monthly monitoring of improvement status, strengthening discipline in the implementation of action plans.

In addition, to support risk management in VAMOS's activities, we follow our Risk Management Policy, validated by the Audit Committee and approved by the Board of Directors. This Policy establishes the structured identification of internal and external events, assessment



based on impact and likelihood, definition of actions in line with the Company's risk appetite, continuous monitoring of controls, and communication of results to stakeholders.

Our risk management process is structured based on the Committee of Sponsoring Organizations of the Treadway Commission (COSO) framework and seeks to align governance and information technology management with the Control Objectives for Information and Related Technologies (COBIT) guidelines.

As part of the risk identification process, we defined a set of internal and external events that may impact our goals, including those related to intangible assets, and conduct periodic reviews whenever there are significant changes in our strategy. We adopt a self-assessment approach

and process mapping, conducting interviews with managers and officers across different business lines to consolidate a comprehensive list of risks that may affect the achievement of the Company's goals.

Following the assessment, we define the appropriate treatment for each risk (avoid, mitigate, transfer, or accept) in accordance with our risk appetite, as defined by Management and validated by the Board of Directors. The Internal Controls, Risks and Compliance Executive Office supports Management in defining and monitoring action plans and reports any delays in the implementation of established measures to the Audit Committee.

The Controls, Risks and Compliance department, together with the responsible areas, reviews these

practices whenever necessary, ensuring continuous improvement and alignment with the holding company's guidelines.



VAMOS's Risk Map

GRI 2-15, 205-1

Within the VAMOS business ecosystem, we monitor a range of risks distributed across multiple fronts, including regulatory, technological, reputational, chronic and acute physical risks, as well as legal, transition, and market risks.

Through structured management, we reinforce our commitment to climate resilience and sustainability, ensuring that our operations are prepared for the challenges and opportunities of a changing world.



Strategic

These are associated with our strategic decisions to achieve business goals and/or arising 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 support our expansion strategy;
- 📍 Competition in hiring qualified professionals; and
- 📍 High dependence of our business on members of Senior Management.

Operational

These arise from inadequacies, failures, deficiencies, or fraud in internal processes, people, or technological environments that may hinder or prevent the achievement of our goals.

Examples:

- 📍 Cybersecurity incidents;
- 📍 System failures;
- 📍 Internal and external fraud in vehicle purchase, sale, and maintenance processes;
- 📍 Material and adverse impacts resulting from unfavorable decisions in legal or administrative proceedings; and
- 📍 High level of dependence by subsidiaries on automated and IT systems.

Market

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

Examples:

- 📍 Exchange rate volatility, which may adversely affect our operations, even if we adopt hedging instruments; and
- 📍 Rising interest rates, which may impact not only the cost of raising loans and financing but also overall indebtedness.

Liquidity

These are related to the fulfillment of obligations within agreed deadlines, including those arising from collateral commitments, without affecting daily operations or incurring significant losses.

Examples:

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

Health and Safety

Refers to the occurrence of events, conditions, or failures that may compromise the well-being, physical integrity, and lives of employees, third parties, partners, and other stakeholders, with the potential to generate operational, legal, financial, and reputational impacts.

Examples:

- 📍 Work-related accidents; failures to comply with safety standards and procedures; exposure to inadequate working conditions; and incidents involving third parties in our operations.

Compliance

Risks related to corruption, fraud, bribery, unfair competition, and violations of legal provisions arise from the non-compliance with laws and regulations applicable to our business, which may result in financial losses due to fines and indemnities, as well as damage to our image and corporate credibility.

Examples:

- 📍 Practice or attempted acts of corruption, fraud, or bribery.
- 📍 Potential lack of regulations, authorizations, and licenses related to occupational safety and health and environmental protection, as well as failure to obtain or renew licenses and permits required for operations at its facilities.

Climate/ESG

These are related to environmental and social impacts arising from our activities that may affect our strategic and operational goals.

Examples:

- 📍 Greenhouse gas emissions associated with fossil fuel use;
- 📍 Waste generation from maintenance and repair of equipment; and
- 📍 Occupational accident risks related to asset operation and handling.

Image

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

Examples:

- 📍 Negative impacts on image or reputation arising from legal or administrative proceedings and inspections by federal, state, and municipal authorities, including tax, labor, and environmental authorities; and
- 📍 Uncertainty regarding balances presented in the financial statements.

Credit

These are related to losses associated with financing granted to customers in business operations, as well as counterparty risks in treasury operations.

Examples:

- 📍 Limited availability of consumer credit;
- 📍 Inflationary scenarios;
- 📍 Increased tax burden on consumers; and
- 📍 Restrictions on credit granting, which may also affect the secondary market for resale of pre-owned vehicles, machinery and heavy equipment.

To address these risks, we adopt mitigation and environmental compensation programs, such as the Carbon Zero Program; fleet renewal with cleaner technologies, including biomethane, CNG, and electric vehicles; and the use of telemetry to improve operational efficiency, focusing on reducing emissions and environmental impacts. These practices are complemented by waste management and reverse logistics, aimed at minimizing impacts throughout the asset life cycle, as well as fostering ongoing engagement of third parties with the topic.

With organized management, We are strengthening our response to climate change and preparing for future scenarios.

Information security

GRI 418-1

With the advancement of digitalization, we maintained strong performance in Information Security throughout 2025. Initiatives included continuous monitoring of workstations, servers, and networks, updating security baselines, and applying fixes identified through dedicated tools. We also maintained a security matrix with antivirus routines, baselines, and patching, reporting effectiveness above 95% as an internal KPI.

Governance practices and controls are guided by internationally recognized frameworks, such as the National Institute of Standards and Technology (NIST) and Control Objectives for Information and Related Technologies (COBIT), which are used as references for maturity assessments and the development of a medium- to long-term evolution roadmap, with deliverables planned through 2028, and expectation of accelerated progress in alignment with NIST.



Cyber risk management is complemented by continuous monitoring through a Security Operations Center (SOC), periodic Disaster Recovery testing, and the updating of crisis management manuals, reinforcing operational continuity. Cybersecurity is treated as an increasingly relevant concern, given its potential to represent systemic risks to operations and customers, guiding the ongoing pursuit of greater control maturity.

The maintenance area underwent a significant structural change with the migration of the service order approval management system from Vetor to GEO, a corporate platform used by Group companies. This transition involved a high volume of monthly transactions and required close monitoring to prevent impacts on approval agility, information integrity, and supplier payments.

The replacement was driven by the need for greater processing capacity and technological advancement, aligning VAMOS's operations with a platform offering enhanced development and system integration capabilities.

Employee awareness is a key pillar of the security strategy. Throughout the year, three internal phishing simulation campaigns were conducted, followed by corrective actions, including training through VAMOS University and the engagement of managers when necessary. Information security was also incorporated into the onboarding process, with effective training provided to all new employees, totaling more than 500 individuals in the period.

As regards data protection, the Brazilian General Data Protection Law (LGPD, in Portuguese) is treated as a well-established topic, with a focus on ongoing refresher training and continuous awareness initiatives, as well as training and refreshers with senior leadership, reinforcing the Company's commitment to privacy.

To support these initiatives, we follow an information security governance model designed to oversee

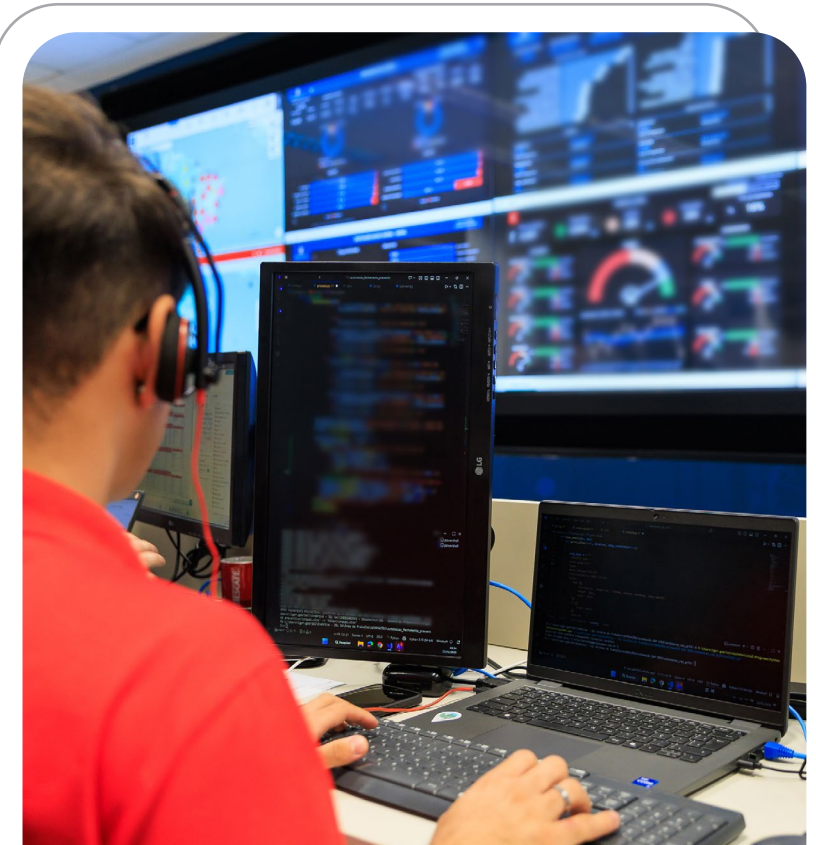
activities related to the topic. Within this structure, responsibility is assigned to the IT Officer, who is supported by a dedicated Information Security Manager, reporting directly to VAMOS's CEO.

The Information Security Policy establishes a commitment to the continuous improvement of security procedures and controls, ensuring the proper use of information with a focus on integrity and protection, confidentiality, and availability. The policy defines guidelines for the prevention, detection, and monitoring of activities aimed at

**We are
strengthening our
safety culture**

through simulated phishing campaigns, ongoing training, and onboarding for all new employees from the moment they join the company.

identifying vulnerabilities, risks, and threats to physical and virtual environments. All employees, service providers, and third parties must be aware of, comply with, and assume responsibility for protecting information, including adherence to security requirements in relationships and contracting processes, thereby ensuring risk reduction and the protection of corporate resources.



Artificial Intelligence

GRI 3-3 Material topic: Economic and financial growth, innovation, and diversification of services

In 2025, we consistently expanded the use of Artificial Intelligence (AI) and automation as key drivers of VAMOS's operational efficiency. This agenda was strategically structured, with regular oversight from senior management and prioritization of initiatives aligned with our business goals.

In Maintenance, we made progress with the development of AI-based solutions to enhance the accuracy and scalability of technical analyses. We developed a bot capable of assessing images submitted by workshops as evidence of damage and the need for parts replacement. The tool is

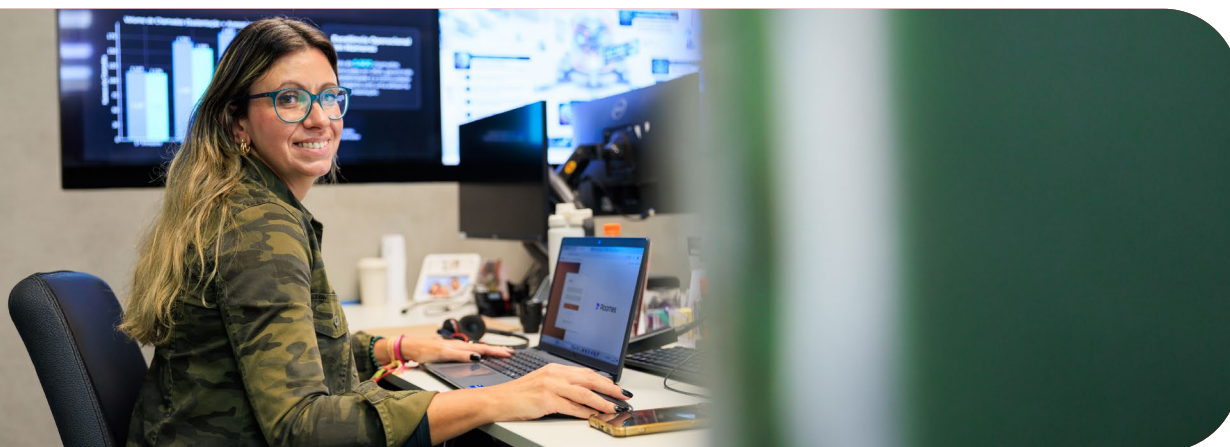
being trained to identify damage patterns, estimate recovery potential, and support technical decision-making, contributing to the standardization of analyses and potential cost reductions. We also initiated tests using intelligent analysis of service orders and advanced the application of AI in budget analysis, considering a monthly volume of 12,000 to 15,000 service orders, with the objective of identifying patterns and pricing benchmarks.

At the customer interface, we implemented a bot for the automatic retrieval of vehicle documents from official databases, enabling near real-time

updates on the customer portal. This reduced manual requests, delays, and rework, increasing both agility and the reliability of the information provided.

In the Commercial, Credit, and Used Assets areas, we expanded the use of AI for lead qualification and generation, credit assessment, support for commercial closing, asset pricing, fraud prevention, and cost management. In specific initiatives, we leveraged intelligent data cross-referencing to improve commercial assertiveness and reduce default risks, increasing team efficiency and alignment with the Company's defined customer profile.

The combined use of AI and Robotic Process Automation (RPA) was instrumental in capturing productivity gains. We ended the year with more than 100 active bots operating daily, particularly in operational and fleet management routines, replacing repetitive tasks and reducing execution times from minutes to seconds. This resulted in an estimated gain of approximately 65,000



working hours in the period, freeing up teams to focus on higher value-added activities.

Letícia, the AI tool developed in 2023 for the review of rental contracts, evolved significantly throughout 2025. In addition to continuing to support the Legal team with comparative clause analyses at varying levels of depth, we expanded its application to contracting processes across the Group. As a result, Letícia began performing 50% of preliminary credit analyses in Rental sales, increasing agility. We also incorporated a chat functionality, with further development of the knowledge base and the adoption of additional safeguards to mitigate risks of inconsistencies.

Still within the Legal area, we consolidated an innovation agenda initiated in 2023 by migrating routines previously handled via email to auditable system-based workflows, strengthening governance and traceability. The main milestone in 2025 was the revision of the rental agreement under a visual

law approach, making it simpler, more objective, and easier to understand. Operational content was separated into a customer manual, which can be updated as needed, while the contract now contains only essential elements, reinforcing transparency in our relationship with customers.

The strengthening of this agenda was supported by structured training initiatives. We delivered training programs to enhance AI literacy, reduce internal barriers, and align understanding on the responsible use of these tools, including training on solutions such as Copilot and Gemini Pro. We also structured the InoVamos program, with further expansion planned for 2026, aimed at developing innovation ambassadors across all areas and broadening access to digital tools.

These initiatives are connected to the evolution of our VAMOS Digital Platform, which integrates digital and artificial intelligence solutions into our business model and supports the next stage of scale and maturity of this transformation.

Key AI highlights in 2025:



Implementation of an AI assistant in the Maintenance area, capable of analyzing images, comparing them with budgets submitted by workshops, and recommending strategic actions, with intelligent integration into GEO, processing more than 12,000 service orders per month.



Use of automation and data intelligence to capture insights from commercial meetings and map opportunities throughout the sales process.



Use of AI to reduce pricing cycle time through the cross-referencing of historical internal sales data with market prices available on leading platforms, increasing both accuracy and process agility.



AI-powered employee support for HR-related information via WhatsApp, providing automated responses on benefits, based on official Human Resources documentation.

Tax approach

GRI 201-4, 203-2, 207-1, 207-2, 207-3

We address tax and fiscal matters in compliance with the Brazilian legislation. To do so, we rely on the holding company's Tax Committee, composed of independent tax specialists who assist us with technical analysis and the management of tax-related matters.

Although it is not a statutory body, the Committee meets monthly to monitor changes in legislation, clarify questions regarding tax procedures, assess risks, identify tax opportunities, and promote process standardization.

Our tax strategy is submitted for approval by the Controllership and Finance Officers, ensuring alignment with market 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 the use of a structured document management system, ensuring information integrity and traceability.

Tax risks, such as changes in legislation and potential operational impacts related to taxes, are mapped by the Controllership department and submitted to the Tax Committee, enabling us to act in a preventive and strategic manner.

At the Group level, the holding company maintains a centralized Tax Planning and Management area, responsible for aligning tax practices across all controlled companies. We regularly settle our main tax obligations and do not make use of tax incentives.

Our tax team also performs periodic checks in the Federal Revenue Service systems and the Electronic Tax Domicile, analyzing any pending issues and promptly adopting the appropriate measures.

In addition, we monitor legislative changes and participate in specialized forums and committees, including external working groups such as those of the Brazilian Association of Publicly

Held Companies, reinforcing our commitment to regulatory compliance and to a transparent relationship between tax authorities and taxpayers.

This commitment to compliance guides the execution of our tax strategy. As a principle, we comply with tax legislation and applicable accounting standards in Brazil and in the other jurisdictions where the Group's subsidiaries operate. Our tax strategy is conducted by VAMOS with the support of the holding company's Tax Executive Office, as well as the Tax Committee, which contributes to the strategic and compliance-oriented view of our operations.

Governance of tax- and fiscal-related matters is structured based on applicable legislation and supported by the parent company SIMPAR and the Tax Committee, composed of independent tax specialists. Meetings are held on a timely basis to discuss tax-related matters, including legislative

changes, procedural questions, tax opportunities, risk assessments, and process standardization.

The tax strategy is developed and monitored by the Controllershship area, focused on compliance with tax laws and regulations and the implementation of secure controls. It is approved by the Vice President

Our tax strategy

is established and monitored by the Office of the Comptroller, with an emphasis on legal compliance and robust controls, and is endorsed by senior leadership and supported by the Tax Committee.

of Finance and the Chief Executive Officer, always with the support of the Tax Committee.

Tax procedures are conducted in accordance with applicable tax and accounting legislation and are shared with SIMPAR's Tax Planning Executive Office, in order to confirm compliance with federal, state, and municipal regulations. We strive to ensure that tax treatments are based on applicable legal and commercial grounds, ensuring that taxes are assessed and paid in accordance with the true legal nature and economic substance of transactions.

Our Tax Department is responsible for managing relationships with tax authorities, including audits, notifications, and any seizures at tax checkpoints that may result in tax assessments. We rely on the support of external tax legal advisors whenever necessary in this relationship.

We submit our processes to timely validation by external consulting firms, which verify the compliance of our practices with applicable legislation. We do not directly participate in public policy actions related to taxation.



4

Our people

Our people	65
Attraction and retention	66
Professional development	71
Health, safety and well-being	78



Our people

GRI 2-7

VAMOS is powered by people. Our People make up a team of 2,294 employees—81.3% men and 18.7% women—who contribute every day to strengthening our trajectory.

Through the talent, capacity building, and engagement of our employees, we bring our strategy to life, sustain operational excellence, and deepen our relationships with customers.

In 2025, we advanced the consolidation of strategic programs focused on them, with particular emphasis on leadership development, the technical workforce—especially mechanics—, and the sales force.

Strengthening these structured development tracks has contributed to increase talent retention, reinforced our culture, and improved execution quality, creating a solid foundation for the Company's sustainable growth and operational consistency.

**2,294**
employees.**81.3%**
men.**18.7%**
women.

Attraction and retention

GRI 2-7, 2-8, 401-1, 402-1, 405-1, 3-3 Material topic: Valuing employees and respecting diversity

People management is a strategic pillar at VAMOS, with initiatives focused on attracting, developing, and retaining talent—especially in roles that are critical to our operations.

Employee turnover is monitored as a key indicator. For years, about one-third of our workforce was renewed annually, with higher turnover among mechanics. These professionals represent roughly 70% of our workforce, totaling about 800 employees and comprising the Company's main operational

base. This scenario is associated with structural characteristics of our operating model.

In 2025, this group achieved greater stability, a trend primarily driven by stronger leadership, improvements in recruitment processes, with a focus on better alignment between candidate profiles and role requirements, and the consolidation of initiatives focused on career and performance. We also enhanced the internal filling of management positions, promoting leaders

who are better prepared and more engaged in developing their teams, which led to advances such as talent retention and greater leadership capacity to manage employee turnover within their respective department.

In this context, 796 new employees were hired throughout the year, accompanied by the evolution of the Recruitment and Selection structure to reduce the time-to-hire and improve hiring accuracy. Key initiatives included visits to critical locations, the



expansion of local partnerships, and attraction strategies adapted to regional realities. Recruitment became more consultative and integrated with the business, particularly for technical roles, where open positions have a direct impact on productivity and financial results.

Onboarding process also advanced in automation and standardization with system integration with the holding Company, the use of recruitment tools, and a fully digital workflow. The initiative aimed at ensuring that, from their first day, employees have access to an adequate work structure, such as a computer, uniform, protective equipment, and a fully equipped workstation. To further support leadership, we developed a “Welcoming Leader” guide with practical guidance on receiving and integrating new employees, reinforcing the managers’ role in the initial experience and fostering early engagement.

Our retention strategy is complemented by career tracks, continuous training, and a performance program that includes a monthly bonus. Additionally, for professionals working as mechanics under the Mecânico de Valor (Valued Mechanic) Performance Program, a portion of the monthly bonus may be withdrawn at the end of each year, which helps creating an additional incentive to remain with the Company.

Entry-level training is also prioritized in our retention strategy: in 2025, the Youth Apprenticeship program included 25 participants, resulting in 17 hires, in partnership with SEST-SENAT, considering criteria such as profile, interest, and social context.

These initiatives reinforce the Company’s commitment to building an environment capable of attracting, developing, and retaining talent, recognizing that leadership quality and opportunities for growth are key

factors for the sustainability of the business. This commitment is also reflected in the promotion of an organizational culture grounded in close relationships, open dialogue, and a sense of belonging.

As part of such approach, our employees and their representatives are informed in advance about significant operational changes as a sign of respect. In 2025, we recorded two cases of operational relocation: the move from Mogi das Cruzes (SP) to Guarulhos (SP) and the decommissioning of the Campinas (SP) unit, with communication provided 45 days and 30 days in advance, respectively. Notice is generally given within a period ranging from two to five weeks.



Climate Survey

At VAMOS, we understand that well-being at work is directly related to leadership quality, the organizational environment, and development opportunities. For this reason, we always conduct our organizational climate survey using an external methodology, assessing approval indices and employees’ likelihood to recommend the Company as a place to work, and 2025 was no different. The results were considered satisfactory and served as the basis for action plans aimed at enhancing the employee experience.

Benefits

GRI 401-2, 401-3

To promote the well-being, health, professional development, and quality of life of our employees, we offer a structured set of benefits applicable to all our operational units.

Key benefits include: TotalPass, which encourages care for physical and emotional health; extended parental leave in accordance with the Empresa Cidadã Program; medical and dental care covering spouses and children up to 18 years old, or up to 24 years old when enrolled in higher education; the specialized service Ligado em Você, available 24/7, offering psychological, health, social, family, financial, and legal support with full confidentiality; school kits and educational support for children; a dedicated breastfeeding space through the Cantinho da Mamãe, located at the administrative headquarters (Itaim Bibi) and the corporate headquarters (Mogi das Cruzes); an exclusive discount platform for travel, culture, entertainment, services, gastronomy, education, and well-being (Clube Mais); and VAMOS University, our professional development platform with courses and learning tracks.



In 2025, we also began offering the “Petlove” benefit, which provides health plans for dogs and cats with special conditions and exclusive discounts for employees. The benefit allows coverage to be contracted for multiple pets without restrictions regarding age or pre-existing conditions, and includes mandatory free microchipping as well as progressive discounts starting from the second pet.

Basic benefits are also offered to temporary or part-time employees. Some benefits may vary according to the applicable collective bargaining agreement, such as meal vouchers, food vouchers, and life insurance. Eligibility to meal vouchers, in addition to the collective agreement provisions, requires a minimum workday of six hours per day. We do not offer disability or invalidity assistance, private pension plans, or stock option plans.

Valuing our people

GRI 401-3, 403-3, 404-2, 406-3

We continuously invest in our employees through corporate skill-improvement initiatives. In 2025, we exceeded the established target of 36,000 training hours, delivered through both online and in-person formats via structured programs and the VAMOS University, our online training platform.

Family appreciation

Initiative focused on hiring family members, thereby strengthening and expanding the network of employment, income, and benefits for the families of our people.

Empresa Cidadã

Extended parental leave: six months for maternity leave and 20 days for paternity leave.

TotalPass

Partnership with a corporate benefit program focused on promoting health and well-being, providing access to gyms and physical activities and contributing to quality of life and mind-body balance.

VAMOS University

Corporate education platform offering online content and training tracks, available to all VAMOS employees, except for BMB and Truckvan. The platform has already recorded over 65,000 accesses and 4,500 pieces of content consumed.

Ponto de Parada

Listening forum for employees with about 60 days of tenure, focused on strengthening the Company's culture and improving processes. The insights collected supported the development of the Pre-Owned Sales Track.

People Cycle Program (Ciclo de Gente)

Performance review based on the 9-box methodology, applied to all employees. In 2025, it reached 98% participation, with 542 calibrations, more than 478 feedback sessions, and over 1,000 IDPs registered.

Climate Survey

Diagnostic tool for assessing employees' perceptions of the organizational climate, conducted through an external platform. In 2025, the survey recorded 1,467 respondents and an 80% participation rate, resulting in over 50 action plans.



43,603
training hours.



+65,000
visits to the VAMOS
University platform.



98%
participation
in the performance
evaluation process.





80%
participation in
the Climate Survey.



Resulting in more than
50 action plans.

Employee Journey

Mapping of employees' perceptions during their first year of employment. The insights collected support the continuous improvement of onboarding processes, with individualized follow-up by HR Business Partners.

Café com a Nossa Gente

Listening and dialogue forum with employees, with participation through registration and drawing. The insights gathered are directed to the responsible areas for follow-up and process improvement.

Promotions

Merit-based recognition process focused on engagement and internal career progression. From January to December 2025, over 400 employees received promotions, 218 of whom in the Rental and Pre-owned segments and 404 considering the Industry segment.

VAM

Virtual Employee Service via WhatsApp using artificial intelligence to address employees' queries and, when necessary, escalating the conversation to human agents.

Professional development

GRI 2-24, 404-1, 404-2, 404-3, 3-3 Material topic: Valuing employees and respecting diversity

In 2025, we remained consistently focused on the professional development of our workforce as a pillar for our business sustainability, with emphasis on strengthening leadership, enhancing the qualifications of the technical workforce, and further developing the commercial team.

The strategy was based on the premise that better-prepared leaders, structured training tracks, and commercial teams that understand customer needs directly contribute to retention, quality of execution, and the mitigation of operational risks, particularly in scenarios that require greater attention to delinquency.

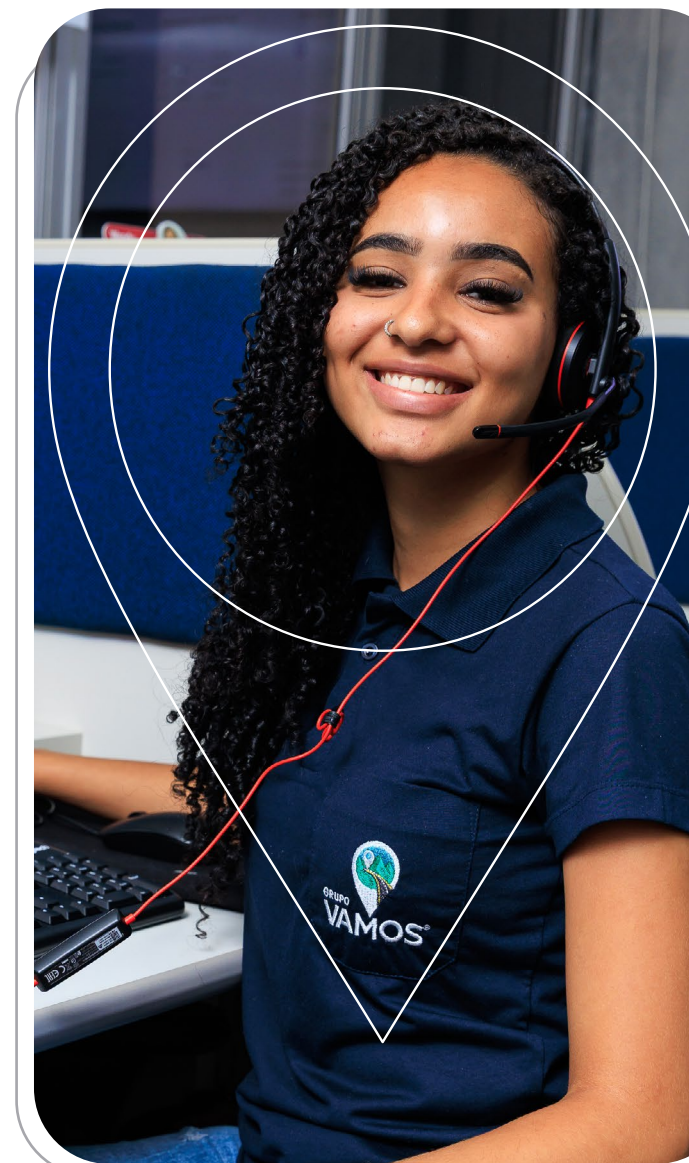
The Acelera Líder Program

stood out in the field of leadership, offering tracks through the Corporate University as well as virtual and in-person sessions, and achieved an 80% participation rate.

The development of the commercial team was supported by significant investment in training and by the evolution of the sales model toward a more structured approach. In this context, the Sales School was launched in 2025, aimed at the rental and pre-owned teams, with tracks combining behavioral competencies and commercial technical—such as organization, planning, and communication—with sales techniques, including prospecting, negotiation, proposal preparation, and closing. As an additional deliverable, the commercial method was consolidated into a “sales handbook,” along with an initial track featuring

customized videos, automated for onboarding and the continuous alignment of teams.

A key highlight in leadership development was the Acelera Líder program, aimed at first-level leadership—supervisors and coordinators. The content addressed the fundamentals of people management, with topics such as feedback, difficult conversations, time management, delegation, and team development. The program, delivered in a hybrid format, achieved 80% participation among leaders, combining tracks on the Corporate University platform with live virtual sessions.



For managerial and executive levels, development programs were also offered in partnership with the holding company, as well as external training for high-potential managers, strengthening the leadership pipeline. As a perceived result, there was a greater number of internal promotions and the strengthening of leaders who are more committed to and accountable for the roles they perform, generating positive effects on retention and team performance.

Training programs that require a practical component, such as working at heights and operating machinery, are carried out through partnerships with specialized institutions or by qualified internal technicians. In 2025, we recorded over 14,000 hours of training focused on occupational safety.

During the year, maintenance and customer service teams took part in the VAMOS Encantar 2.0 training program, structured in eight modules.



The track addressed the complete customer service flow, reinforcing the importance of service quality, operational efficiency, and an integrated view of the Company's pillars. The initiative expanded the scope of training originally directed to customer service, promoting alignment among areas that interact directly or indirectly with customers.

The capacity building of the technical workforce was structured through the Mecânico de Valor (Valued Mechanic) program, organized into three fronts. The first was the entry program, focused on training young people for a technical career in mechanics. In 2025, a class of 25 young participants was trained for work in the maintenance of forklifts and trucks. At the end of the cycle, about 75% of the participants were hired. A new edition is planned, focused on the retail segment, for administrative roles in pre-owned dealerships.

The second front focused on structuring training tracks for mechanics already working at the Company, with the definition of levels (A, B, and C), technical and academic requirements, and progression stages, based on prior work involving job descriptions and career structuring. A dedicated technical instructor supported the assessment of needs together with operations and leadership, structuring content in a hybrid format. In addition, in 2025, a pilot class was conducted for the mechanic C level.

Also in 2025, technical training was reinforced by a monthly series of live sessions called Oficina em Foco, initiated at the end of 2024 and consolidated with a fixed schedule throughout the year. These live sessions addressed operational needs identified by managers and were subsequently converted into content available on VAMOS University. We

also carried out in-person training in partnership with manufacturers, including technical visits to factories, although still on a limited scale due to logistical constraints.

VAMOS University recorded a significant increase in accesses in 2025, especially in the second half of the year, with monthly peaks in the range of 9,000 to 12,000 accesses, a level higher than previously observed. The engagement strategy included internal communication with weekly self-development tips, linking content to development journeys such as performance reviews and Individual Development Plans (IDPs), and expanding the offering of courses from partner institutions such as the Pontifical Catholic University (PUC, in Portuguese) and the Getúlio Vargas Foundation (FGV, in Portuguese).

The formal performance review within the People Cycle Program (Ciclo de Gente) **(learn more under “People Cycle Program (Ciclo de Gente)”)** continues as an annual and recurring process. The IDP is created and monitored in the corporate people management platform. VAMOS is used as a source

of content recommendations, and leaders play an active role in monitoring progress, providing support and adjusting plans, as necessary. This set of initiatives reinforces the integration between training, performance management, and the continuous development of professionals.

Through our training platform, VAMOS Academy, we also conducted training in 2025 on topics relevant

to the Company and its businesses, including Compliance, Safety and Health, Governance, Sustainability, and Diversity. During the onboarding process at the Company, training on the Brazilian General Data Protection Act (LGPD, in Portuguese), the Integrity Program, the Integrity Track “Moral Harassment? Unacceptable Behavior? Sexual Harassment? No!” and the Whistleblowing Channel is mandatory.



People Cycle Program (Ciclo de Gente)

GRI 2-18, 2-29

We conduct a performance review process guided by the Company's values and by the behaviors considered essential for delivering results, thereby contributing to the development of our workforce. In this context, each role has specific behaviors that encourage individual development and the strengthening of skills.

More than assessing functional skills, our evaluations prioritize behaviors associated with values, reinforcing the alignment of our people with the organizational culture. The performance review models adopted go beyond the analysis of past actions by identifying development opportunities and supporting career progression.

Through a process that reinforces our commitment to the continuous development of our workforce, we promote the alignment of talent with the opportunities available at VAMOS.

On the digital people management platform, employees create and monitor their Individual



Development Plans, with support from leadership, which plays an active role in tracking progress.

We apply methodologies appropriate to each job level: the 360° methodology is applied to strategic leadership positions, including Regional, National and General Managers, Officers, the CEO and the CFO, and includes self-assessment, leadership assessment, as well as feedback from peers and subordinates; the 180° methodology is intended for intermediate managers, coordinators, supervisors and analysts, and involves self-assessment and feedback from the direct leader; and the 90° methodology is aimed at the operational workforce, with evaluations conducted directly by leaders.

The People & Culture department monitors training indicators and periodically reports the results to the executive leadership, strengthening governance over human development and its contribution to business sustainability.

Mechanic of Value Program

GRI 404-2

Celebrating its first full year in 2025, the Mecânico de Valor (Valued Mechanic) Program was created to structure and develop the technical workforce. The program is organized around three pillars and directed at a group that represents a significant portion of the Company's operational workforce. The initiative combines technical and behavioral development, with emphasis on safety, a proper understanding of the equipment handled, and the correct disposal of materials, reinforcing quality and responsibility standards in operations.

The first pillar is the entry program, aimed at training young people for a technical careers in mechanics through partnerships with institutions such as Senai, Sesc and Senad. In 2025, the first cohort was formed with 25 young participants trained in forklift and truck mechanics, and introduced to potential career paths both in technical specialization and in management and strategic roles. At the end of the program, about 75% of participants were hired. A new edition is planned, directed at the retail segment for administrative roles in pre-owned dealerships, maintaining the same training approach and

contributing to the development of a pipeline of young talent for the business.

The second pillar focuses on continuous training and the structuring of career tracks for mechanics already employed, organized into levels A, B and C, corresponding to junior, mid-level and senior roles. In 2025, foundational work was carried out involving the standardization of roles, the definition of technical and academic requirements, and the structuring of stages for professional progression. The year also included the development of training tracks, the implementation



of a pilot for the “Mechanic C” level, and ongoing training through technical live sessions delivered in a hybrid format. The expansion of the in-person training calendar is planned for 2026, increasing hands-on practice across different regions.

The third pillar is related to performance and retention, with financial recognition linked to performance. The model combines corporate indicators such as maintenance costs and preventive maintenance, as well as customer satisfaction metrics, such as NPS, with individual targets. This set of initiatives contributes to reducing mechanic turnover—a workforce that is scarce in the market—while improving maintenance quality, customer satisfaction, and contract renewals, thereby supporting the Company's growth and investment cycle.

In 2025, over 500 mechanics received bonuses and benefited from the “piggy bank” program, which allows for accumulated bonuses to be redeemed in December. During the same period, we trained 25 technical apprentices at the Guarulhos Workshop, with 75% of the young participants being hired.

Productive inclusion

We operate responsibly and in line with our purpose of renewing the Brazilian fleet and fostering the development of people. This approach is guided by a structured governance model that ensures the continuous monitoring of initiatives, the measurement of their impacts, and alignment with the Company's strategic guidelines.

Since 2024, we have maintained a Productive Inclusion Working Group focused on promoting

equal opportunities and raising awareness of diversity and inclusion in the corporate environment. Throughout 2025, we conducted awareness initiatives and lectures, in addition to monthly meetings addressing topics related to women, Black people, and people with disabilities, thereby reinforcing a culture of respect and inclusion.

We prioritize the creation of opportunities through entry-level programs and the inclusion of people

with disabilities, ensuring compliance with applicable legislation and the monitoring of indicators such as turnover rates. To foster an increasingly respectful environment, we reinforced communication of our Code of Conduct and Human Rights Policy, monitored reports through the Audit Committee, with additional oversight of specific matters by the Sustainability Committee, and expanded leadership training supported by internal awareness communications.

We also implemented the Women's Mentorship Program, maintaining a structured process for monitoring initiatives through biweekly meetings among the People, Culture, and Sustainability leadership teams, as well as monthly meetings with volunteer employees participating in the Women, Race, and People with Disabilities Working Groups. These groups focus on developing content and proposals that support strategies analyzed by the Sustainability Committee and, in accordance with the governance process, validated by the Board of Directors.

The promotion of a respectful and ethical environment is further supported by culture and compliance initiatives.



The Rota Inicial onboarding program reinforces Company values, expected behaviors, and Code of Conduct guidelines, complemented by mandatory tracks on the Corporate University platform covering topics such as ethics, harassment, and data protection.

For productive inclusion, the Company maintains initiatives aimed at expanding

Through
our mechanic
training program, we
have trained and hired
three female mechanics. In
addition, we have a strong
presence of professionals
aged 50 and older,
and we value their
experience.

opportunities and respecting differences. In 2025, notable achievements included female participation in the mechanic training program, with three women trained and hired, as well as maintaining compliance with the legal quota for people with disabilities. The Company has a significant number of employees over the age of 50, valuing experience and promoting growth opportunities regardless of age.

Furthermore, in 2025 we held voluntary internal dialogue groups with monthly discussions on topics such as ageism, neurodivergence, and female leadership, strengthening active listening and collective learning.

These actions reinforce VAMOS's commitment to providing a safe and welcoming work environment that supports the holistic development of its employees.



Health, safety and well-being

GRI 403-1, 403-2, 403-3, 403-4, 403-5, 403-6, 403-7, 403-8, 403-9, 403-10, 3-3 Material topic: Human health and safety

In 2025, health, safety, and well-being remained a central pillar of our operations. We continuously worked to raise awareness of operational risks, enhance controls, and strengthen employee training, with the goal of ensuring an increasingly safe and healthy work environment for all.

As a result, no leaves of absence or fatalities resulting from work-related illnesses were

recorded during the year, reflecting our commitment to occupational safety and health. This was reinforced through the continuous implementation of training designed to eliminate hazards and mitigate risks across our operations.

The Ligado em Você program—managed by the holding company, providing support to employees

with guidance across multiple topics—recorded 526 service interactions, benefiting 206 employees across the legal (3 interactions), professional (176 interactions), health (241 interactions), and social (106 interactions) pillars.

The Trabalho Mais Seguro tool was strengthened as a direct communication channel between employees and the Health, Safety and Environment (HSE) department. Through a QR Code promoted in internal campaigns, employees can report incidents, unsafe conditions, and opportunities for improvement. Reports are received directly by the HSE team, subsequently involving leadership based on the nature of the corrective action. This tool contributed to simple and agile operational adjustments, such as ergonomic improvements, layout adaptations, and the inclusion of safety devices.

VAMOS kept its commitment to occupational safety and health, delivering better-than-planned results. Considering only VAMOS's operations—excluding



acquired companies (industries)—the Company exceeded the target set for the year, which aimed to limit the lost-time injury frequency rate to 4.7, closing 2025 at 4.56. This result reflects a reduction in the injuries rate compared to the previous year and highlights the strengthening of preventive practices, safety leadership, and risk awareness across operations.

For 2026, we will set a new reduction target, reinforcing our commitment to continuous improvement in safety performance. Safety is also a non-negotiable value in BMB's operations. The company maintains daily safety talks routines to reinforce learning, preventive actions, and best practices. Visual communication in production areas and constant alignment among teams contributed to a safer work environment. The company records a low occurrence of incidents and adopts a continuous learning approach based on incident analysis, prioritizing employees' physical integrity.

Occupational safety and health are also treated as a priority in Truckvan's operations. In 2025, the company advanced the adaptation of machinery and equipment, focusing on NR-12 and NR-10, reducing risks and improving working conditions in production areas.

The safety and health structure was further strengthened through the internalization of specialized roles, including an occupational physician, safety engineer, and a safety technician. This reduced dependence on on-demand services and expanded the capacity for preventive action.



Safety in focus: in 2025, Vamos Locação achieved its injury reduction target, closing the year with a rate of 4.56, below the established threshold of 4.7.



Occupational health

GRI 403-3, 403-6

The promotion of health and well-being is embedded in our people management and occupational safety strategy. We adopt a preventive and integrated approach focused on identifying and eliminating hazards, mitigating risks, and continuously caring for the physical and emotional health of our employees.

In this context, we maintain a comprehensive set of occupational health services covering many areas of care and monitoring. We operate a Medical Clinic at our headquarters in Mogi das Cruzes (SP), serving employees from the region and the Greater São Paulo area, offering occupational consultations, general medical care, and specialties including gynecology, nutrition, orthopedics, and psychiatry.

The Occupational Medicine area has a dedicated nurse responsible for monitoring occupational examinations, accidents, and leaves of absence, as well as tracking risk groups. Employees can access the service through channels such as phone,

WhatsApp, and email, ensuring agile care and close support for employees.

We also offer initiatives aimed at promoting quality of life, such as the TotalPass benefit, which encourages physical activity, and the Ligado em Você Program, provided free of charge, focusing on psychological support and financial guidance.

Occupational health services quality is ensured through the training and registration of practitioners involved, all duly enrolled with the relevant professional agencies. The external consultancy RH Med is responsible for contracting accredited clinics and conducting audits, with a focus on legal compliance and verification of criteria such as appropriate facilities, compatible resources, and proximity to the employee's location.

In individual monitoring, all medical certificates and leaves of absence are validated by the occupational nurse. When chronic conditions or specific needs

are identified, the nurse engages the Holding Company's Corporate Health team or the Ligado em Você Program. Based on absence data and the required level of care, the nurse may also act as an intermediary with clinics, the benefits area, and senior management to provide additional resources and ensure appropriate care.

These services address relevant health risks that are not necessarily work-related, covering physical, mental, and social aspects. Currently, contractors are not covered by these services, although they may participate in health and well-being awareness initiatives.



We offer the TotalPass benefit to our employees to encourage physical activity and improve their quality of life.

Occupational Safety and Health Management System

GRI 403-1, 403-8

We maintain an Occupational Safety and Health Management System that covers all employees, including interns and apprentices. The system is applied uniformly across all environments under the Company's direct control, including corporate headquarters, administrative branches, maintenance workshops, operational yards used for fleet storage and handling, pre-owned dealerships, and dedicated customer operations.

This system is managed by professionals from the Specialized Service in Safety Engineering and Occupational Medicine (SESMT, in Portuguese), in accordance with Regulatory Standard No. 4 (NR-04), with registration on Gov. br, and medical evaluations are carried out by partner companies.

The system includes procedures and work instructions, Preliminary Risk Analyses (APR), and programs such as the Risk Management

Program (PGR), the Occupational Health Medical Control Program (PCMSO), and the Technical Report on Environmental Working Conditions (LTCAT). Its structure takes into account the applicable Regulatory Standards, the Brazilian Labor Code (CLT; all acronyms in Portuguese), social security legislation, and the principles of ISO 9001, ensuring legal compliance and process improvement.

In 2025, the system was implemented at VAMOS and at acquired companies on recognized standards, including ISO 9001, ISO 14001, the Ministry of Labor Regulatory Standards, and labor and social security legislation.

Currently, facilities, property security, and construction services contractors are not covered by the system, as these professionals are not under the direct management of the Company's Occupational Safety and Health department. The corporate procedure for contractor management is in the final stage of alignment, involving the Operations, Procurement, Legal, Construction, and Expansion departments, with implementation planned to ensure full coverage.



Work-related risks and incidents

GRI 403-2, 403-4, 403-5

A Hazard identification and risk assessment are conducted through the Risk Management Program (PGR) and the Technical Report on Environmental Working Conditions (LTCAT; all acronyms in Portuguese), both of which may be reviewed whenever necessary.

The PGR ensures that all employees receive training compatible with their roles and activities, based on the assessment of training needs that considers occupational risks, specific tasks, legal requirements, and additional customer requirements. During the hiring process, the Occupational Safety and Health department identifies the employee's workplace and role to determine the required mandatory and complementary training. Monitoring and certification are carried out through the e-foco platform, which tracks completion and issues certificates.

For contractors, documentation proving completed training must be submitted before



authorization is granted for access and the start of activities. An identified opportunity for improvement is the enhancement of controls over the validity period of such training in the upcoming cycles.

In 2025, all risks were reassessed in accordance with the revision of Regulatory Standard No. 1 (NR-01), with intensified visits to dedicated operations at customer sites and partial updates of the technical reports. The hierarchy of controls is applied in practice, prioritizing the elimination and replacement of risks, followed by engineering and administrative controls, and the use of Personal Protective Equipment (PPE). The quality of this process is ensured by a qualified technical team, the issuance of Technical Responsibility Annotations (ART, in Portuguese), the use of proprietary measurement equipment, and the engagement of specialists for chemical assessments.

At the time of hiring, all employees are informed of their right to refuse, as established by NR-01, which

ensures the worker's right to immediately interrupt any activity upon identifying a serious and imminent risk to their life or health. To exercise this right, the employee must stop the activity, notify their immediate supervisor, and record the occurrence—preferably through the QR Code of the Trabalhe + Seguro Program—allowing the Occupational Safety team to assess the situation and determine corrective measures.

Work-related incidents and accidents are investigated through a formal process.

Notification is made by the employee and/or another involved party to the immediate supervisor, who activates the Safety Technician; the Trabalhe + Seguro Program may also be used for this record. Investigations are initiated as per internal procedures within up to 24 hours after the event becomes known and concluding within up to 15 days, except in cases requiring a special committee. Root causes are identified using methodologies such as the Ishikawa Cause-and-Effect Diagram and the 5 Whys,

with information gathered through interviews, analysis of images, telemetry data, operational records, environmental conditions, use of PPE, and evaluation of existing procedures. Corrective actions are recorded in an action plan, with defined responsibilities and deadlines. Lessons learned are shared via an Accident Alert, directed to the relevant audience and communicated online during the weekly Safety Talk.



We also prepare action plans for each occurrence, containing the organizational levels required to resolve the issue. We have a Whistleblowing Channel in place, with contact information provided in the handbook at hiring and printed on the back of all employee ID badges.

We also provide several channels through which employees can report unsafe conditions, acts, and practices that could cause accidents or compromise health, including:

 **Trabalhe + Seguro Program**, with a QR Code available at units and promoted in all safety training sessions, including onboarding.

 **Reports are automatically** directed to the Safety, Health, Environment, Audit, and Quality (SSMAQ, in Portuguese) department, which is responsible for handling the information.



Furthermore, we maintain the Internal Committee for Accident Prevention (CIPA, in Portuguese) in compliance with Regulatory Standard No. 5 and Ministry of Labor Ordinance No. 3214. The committee includes employee-elected representatives and members appointed by the Company, operating at both operational and leadership levels. Members guide employees on the procedures to follow in situations involving harassment or violence in the workplace, supporting risk prevention and the promoting a safe and respectful environment. Employee-elected representatives are also granted job stability for two years from the start of their term, ensuring adequate conditions for the full and independent exercise of their duties.

5

Strategic Relationships

Stakeholder engagement.....	86
Customers.....	87
Suppliers	91
Society	94



Stakeholder engagement

GRI 2-12, 2-23, 2-28, 2-29

VAMOS adopts a structured and ongoing approach to stakeholder engagement, guided by its Stakeholder Engagement Policy. The main stakeholder groups with which the Company engages include employees, senior management and Board members, suppliers, customers, financial institutions, government authorities, local communities, industry associations, civil society organizations, and the media. These stakeholders are identified and prioritized based on criteria such as dependency, influence, relationship with the business, impact, and risk analysis, considering their relevance to the Company’s strategy and value chain. Stakeholder engagement aims to promote transparency, effective communication, and the incorporation of stakeholder perspectives into decision-making processes, particularly in identifying economic, environmental, and social impacts and in defining mitigation measures and opportunities. To ensure meaningful engagement, VAMOS adopts different levels of interaction—inform, consult, discuss, collaborate,

and empower—through formal and ongoing channels, ensuring two-way communication, accessibility of information, and the recording and consideration of feedback, which is incorporated into strategic and operational decisions, in line with the Company’s commitments to ethics, human rights, and sustainability.

Engagement with these and other stakeholders occurs indirectly through the analysis of reports and presentations prepared by our Sustainability, Compliance, and Commercial departments, consolidating perceptions from customers, suppliers, and investors. This process is complemented by the participation of Board of Directors members in industry forums and events, as well as by the approval of structured dialogue initiatives—satisfaction surveys, public consultations, and meetings with strategic customers—, the results of which support decision-making.

→ Communication and interaction channels

	Employees	Clients	Suppliers	Communities	Investors	Society	Professional associations, commitments, and agreements
Institutional website (vamoslocacao.com.br)	📍	📍	📍	📍	📍	📍	📍
IR Website (Portuguese and English versions)					📍		
IR Mailing					📍		
Integrated Annual Report	📍	📍	📍	📍	📍	📍	📍
Customer Service Hotline (0800 025 4141)	📍	📍	📍	📍		📍	📍
Whistleblower Hotline (0800 726 7111 and www.contatoseguro.com.br/grupovamos)	📍	📍	📍	📍	📍	📍	📍
Hotline (0800 726 7250 and conformidade@grupovamos.com.br)	📍	📍	📍	📍	📍	📍	📍
Customer Relationship Management (CRM)		📍				📍	📍
Connected	📍						
Conecta (internal social network)	📍						
Customer Portal (portaldocliente.vamoslocacao.com.br)		📍					

Customers

GRI 2-29, 417-1, 3-3 Material topic: Economic and financial growth, innovation, and diversification of services; Development of the Brazilian fleet

Our customers are the reason for our existence as a business. Therefore, we place them at the center of our decisions and direct time and investment toward strategies that ensure the delivery of high-quality services and products, fostering safety, comfort, and long-term relationships across the entire VAMOS ecosystem.

Following contract execution, we conduct a welcome process with each customer, during which we align key aspects of the commercial relationship and the characteristics of the leased vehicles. At this stage, we provide a User Manual—delivered to all customers—containing guidance on safe use, driving standards, good maintenance practices, and asset servicing. Welcome materials vary according to the contracted service plan, with or without maintenance. The manual is also available in digital format for more modern trucks.

We operate in an integrated manner to provide a consistent and high-quality experience, both in



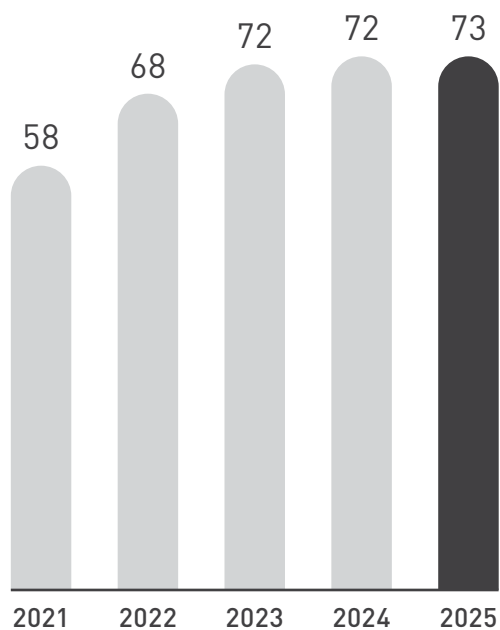
operational service and in the ongoing monitoring of satisfaction levels. We provide a service center and digital channels that ensure proximity, agility, and efficient support, including a toll-free number, WhatsApp, social media, and Reclame Aqui website.

We use the Net Promoter Score (NPS) methodology to measure customer experience, analyzing the data collected and engaging business unit leaderships through monthly discussion forums and daily reporting of this indicator. Satisfaction surveys are sent to all customers right after contract signing, followed by a new assessment at the start of product operations and again 3 months later, during the entire contract duration.

 **We operate in an integrated manner** to provide a consistent and high-quality service experience.

For the historical data from 2021 to 2024, the indicators reflect VAMOS's structure prior to the spin-off of the dealerships. We closed 2025 with an NPS of 73, an increase of 1 point compared to the end of 2024, exceeding the target set both for Rental and Pre-Owned operations. This result exceeded the established target of 70, with performance above expectations in both the Rental and Used Vehicles segments.

VAMOS's NPS



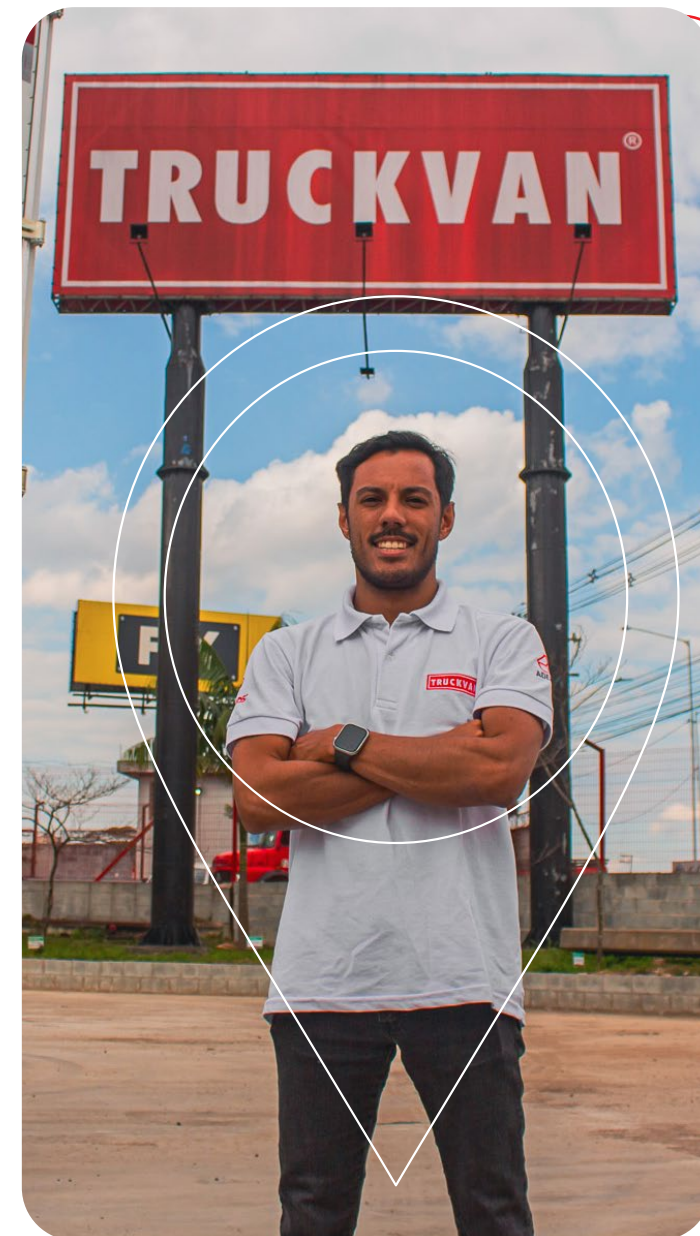
BMB's NPS



Truckvan's NPS



Note: Data for 2021-2024 reflect VAMOS's structure prior to the spin-off of the dealerships.



We also offer customers more sustainable asset options, such as electric trucks or those powered by natural gas or biomethane, as well as electric forklifts and light commercial vehicles, contributing to curbing emissions. Starting in 2026, we will provide a Good Practices Guide with specific information on health and safety, as well as the Driver's Manual developed in partnership with Sest-Senat, containing detailed instructions on safety, health, well-being, best driving practices, and truck care.

We encourage the adoption of solutions that combine operational efficiency, competitiveness, and reduced environmental impact. The VAMOS Carbon Zero

Program (**Vamos Carbono Zero, in Portuguese**) enables customers to offset emissions associated with leased assets. Our modern fleet, combined with the Program, reinforces our competitiveness and attracts customers who are also aligned with best sustainability practices. In the context of increased regulatory requirements and changes in consumer behavior, the preference for sustainable solutions strengthens our positioning in the sector.

At the same time, we deliver presentations to state and federal governments on fleet renewal, with the goal of demonstrating the importance of adopting more modern, efficient, and less polluting vehicles, thereby contributing to a more sustainable logistics sector and improved customer performance. The presentations are based on a diagnosis of an aging national fleet, with an estimated average age between 21 and 23 years, as well as the disparity between large companies, which operate newer vehicles, and small carriers that rely on older assets. In this context, through leasing, we enable the gradual renewal of the fleets of smaller companies, allowing the incorporation of more modern vehicles even under investment constraints. This contributes to reducing the average fleet age and supports the incremental modernization of the circulating fleet in the country.

In the pre-owned vehicles segment, our customers include independent drivers and small operators with fleets of up to five trucks, which often face challenges related to informality and financial organization. To support this audience, we promote free online training and financial education initiatives focused on strengthening management and improving decision-making, contributing to the development of the ecosystem in which we operate.

We also carry out the Caravana VAMOS até Você, a project that brings support and essential services to truck driver rest stops along highways, creating positive experiences for those who face long hours on the road and often are unable to attend to their own care needs.

The program includes a mobile unit that functions as a true traveling support center, offering health and well-being services, as well as a space for business interactions and vehicle display. The program remains in each city for 10 days, during which professionals can access care services and opportunities, including information on pre-owned trucks.



Thus, in addition to supporting truck drivers, we also connect them to opportunities in the pre-owned truck market by presenting our solutions for the purchase and sale of trucks, agricultural machinery, and pre-owned equipment through two modalities: in Retail, we offer inspected vehicles with guaranteed provenance, ideal for companies and independent drivers; in Assets, we offer trucks and equipment for large corporate fleets, with an average age between five and seven years. Key differentiators include guaranteed provenance, facilitated credit through the Group's own bank, documentation completed within up to 48 hours, and vehicles available for immediate delivery. Another highlight is that nine out of ten vehicles sold have had only one previous owner, reinforcing the fleet's reliability.

In 2025, the Caravana VAMOS Até Você began in Uberlândia (MG) and visited cities such as Betim (MG), Ribeirão Preto, Campinas, Guarulhos, and Itaquaquecetuba (SP). The project has already covered more than 3,000 km, passing through Betim (MG), Uberlândia (MG), Ribeirão Preto (SP), Guarulhos (SP), Mogi das Cruzes (SP), Santo André (SP), São Bernardo do Campo (SP), São Leopoldo (RS), and Itajaí (SC).

During the year, we enhanced transparency in our customer relationships by revising the lease agreement using a visual law approach. The document was streamlined to include only essential clauses, while operational content was organized into a separate customer manual, updated independently. This initiative improved contract comprehension, particularly among smaller customers, strengthening the quality of the relationship.

Our customer value proposition is based on total cost of ownership efficiency. The use of newer fleets contributes to reduced maintenance and can generate meaningful gains in fuel efficiency, such that part of these gains may offset leasing costs. This approach reinforces that fleet renewal is both an operational and financial decision, combining efficiency, cost reduction, and lower environmental impact.

We also offer integrated solutions alongside our assets, including telemetry, tracking, technology, and fleet management, expanding customers' ability to manage their operations through data, greater control, and decision-making support. Our multi-brand and multi-asset portfolio—

including trucks forklifts, compactors, agricultural machines, yellow line machinery and equipment, intralogistics machinery and buses,—enables the delivery of comprehensive solutions, integrating different operational needs with a single partner and increasing contract efficiency.

This approach aligns with our strategy to expand our positioning from leasing to mobility, supporting customers through a package that engages the commercial, marketing, credit, and sustainability areas, strengthening mobility management in a comprehensive manner.



Suppliers

GRI 2-6, 204-1, 308-1, 407-1, 408-1, 409-1, 410-1, 414-1, 3-3 Material topic: Impact on communities and the value chain

Supplier management at VAMOS is structured in an integrated manner and in alignment with SIMPAR Group's supply governance. Acquired companies maintain their own procurement areas, responsible for managing their specific suppliers, while SIMPAR, at the holding level, centralizes transversal corporate contracting, fostering integration across Group companies, process standardization, and scale gains in negotiations.

Within this context, we have a dedicated supplier management area focused on overseeing a specialized network of parts and service providers supporting the ecosystem of trucks, machinery, implements, and forklifts. This structure ensures technical coverage consistent with the diversity of the fleet, supporting operational continuity, service quality, and efficiency in the maintenance of the assets under its responsibility.

Our supply chain primarily includes truck, machinery, and agricultural implement manufacturers, such as Volkswagen, Volvo, Scania, Randon, Case, and Iveco, as well as suppliers of parts and components, such as tires and batteries. We also rely on specialized maintenance and repair partners, supported by an accredited network of over 6,500 workshops across Brazil, as well as logistics companies responsible for transporting equipment and parts. These relationships are largely contractual and long-term, ensuring quality, stability, and nationwide coverage.

In addition, we engage companies specialized in logistics support, responsible for transporting new and pre-owned equipment and distributing parts, ensuring operational continuity. We work with well-established market brands that bring technology and innovation to our services. All these relationships contribute to fleet reliability and operational efficiency, reinforcing our operation based on long-term alliances.



6,500
workshops across
Brazil.



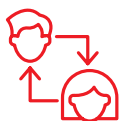
5,058

items with fixed prices.



1,500

suppliers being trained
on the GEO system.



240

suppliers on the
V360 Portal.



Considering only VAMOS's direct management, in 2025 we maintained an active supplier base of 8,099 and onboarded 649 new suppliers, expanding our capacity to support fleet demands. The price standardization strategy, applied to 5,058 items, increased cost predictability, resulting in average cost reductions of 15% in negotiations, reinforcing economic efficiency and discipline in supply chain management.

Our focus on training and standardization led to 1,500 suppliers being trained on the GEO system and 240 suppliers on the V360 Portal, improving the quality of information shared with them and process compliance. We employ indicators such as the Supplier Qualification Index (SQI), combined with improvements to service agreements and performance monitoring through rankings, as tools to reinforce our network reliability and performance.

In 2025, 26,124 invoices were processed, with special attention given to identified discrepancies. We implemented contractual and operational measures aimed at reducing inconsistencies, increasing agility in the payment flow, and raising compliance standards across the supply chain.

In 2025, the agenda focused on consolidating practices and strengthening processes, including the initial implementation of supplier due diligence in recently acquired companies, which is still in an expansion phase. This progress takes place in a context of extensive outsourcing and an increasing presence of third parties in operations, including in sensitive areas, which heightens the relevance of the topic for corporate risk management.

We have adopted a third-party onboarding process aligned with the Compliance Program, focusing on identifying and mitigating risks such as child or forced labor, carried out through a third-party management platform.

We adopt a structured pre-contract due diligence process. We apply a minimum screening stage to all suppliers, which includes checks against restricted lists—such as those related to degrading or forced labor practices and violations of the rights of children and adolescents—, assessment of social criteria—labor and legal compliance, management of social or ESG risks, integrity and reputation analysis, and validation of certifications issued by competent authorities—, registration data validation, formal acceptance of the Code of Conduct for Third Parties, and responses to basic integrity questionnaires.

In the first stage, supplier registration on the platform triggers automatic checks of essential documents and verifies whether the third party appears on restricted lists, such as the “dirty list” of forced labor, as well as criminal or administrative proceedings related to child labor exploitation. If any risk is identified, the supplier is automatically blocked. If no risk is detected, the supplier must accept the Code of Conduct for Third Parties and complete a questionnaire, which assesses the criticality of activities and adherence to integrity and ethics standards, in line with SIMPAR’s Third-Party Registration and Approval Policy.

For suppliers classified as critical, such as those engaged with public administration, environmental service providers, and certain consultants, agents, and lawyers, a second more in-depth analysis is conducted. This includes detailed questionnaires, document analysis, additional media and litigation searches, and the preparation of a risk dossier. Based on this assessment, the responsible area issues recommendations regarding contracting and the inclusion of specific contractual clauses to mitigate and monitor identified risks.

For third parties classified as high risk, the second stage includes additional due diligence based on a risk matrix grounded in the COSO methodology, considering reputational, legal, and conflict-of-interest risks. We also assess whether the supplier has its own compliance program as a means of mitigating internal risks, and the signing of a Compliance Declaration is required.

We have structured the supplier Risk Assessment process, adopting specific procedures and manuals. Since then, new partners have been evaluated prior to contracting, and the active supplier base has been extensively reviewed, with action plans developed for cases deemed relevant. As a further advancement, we have added the Code of Conduct for Third Parties to the approval process, reinforcing the communication of our values and conduct expectations across the supply chain.

Our commitment to ethics and compliance is reflected in our Code of Conduct for Third Parties, which explicitly prohibits the use of child or forced labor, and in our Human Rights Policy, reinforcing the protection of fundamental rights throughout the supply chain.

We support the Na Mão Certa Program, aimed at protecting children and adolescents from sexual exploitation, especially in road transport operations. We reaffirm the non-negotiable right to freedom of association and collective bargaining across our value chain. Our suppliers and partners, upon adhering to our policies, commit to upholding this principle, and no violations were identified in the supply chain in the reporting year.



Society

GRI 202-2, 203-1, 203-2, 204-1, 3-3 Material topic: Impact on communities and the value chain

We operate responsibly toward society, alongside the local communities where we operate, acknowledging that our role goes beyond simply mitigating the impacts of our operations. Therefore, we seek to consistently contribute to local development, with a focus on job and income generation, workforce training, and the strengthening of local suppliers.

This approach is embedded in our business strategy and is reflected in our direct relationship with the communities, as most of our employees and partners reside in regions close to our units, amplifying the positive impact of our presence.

About 80% of management and 89% of executive leadership are hired locally, reinforcing our commitment to developing leadership in regions where we operate. Furthermore, 48% of VAMOS's supplier spending is allocated to local suppliers, boosting the regional economy and generating opportunities in communities near our operations.

For BMB, this figure is approximately 60%, and for Truckvan it is 66%.

VAMOS's social investment is carried out through direct donations, incentivized social investments, service donations, and the implementation of proprietary programs focused on development and productive inclusion, prioritizing initiatives that are aligned with our business and relevant to the regions where we operate. In 2025, we made investments that combined commercial goals with social impact, such as the loan-for-use donation of three trucks to support a social organization, direct donations to associations through BMB, and financial contributions made through the Julio Simões Institute, contributing to the strengthening of social initiatives and to the socioeconomic development of the territories where we operate.

In parallel, we conducted internal social impact initiatives aimed at enhancing employees' literacy in diversity, equity, and inclusion topics, with emphasis on the

Productive Inclusion and Leadership Working Groups, which held monthly meetings focused on awareness-raising, strengthening corporate culture, and developing more inclusive practices.

In addition, we participated in proprietary training programs led by the holding company SIMPAR, with a cross-cutting impact across all Group companies, including VAMOS, such as the Do You Want It? You Can Do It!™ (Você Quer? Você Pode!) program. These are complemented by the Youth Apprentice Mechanic Program, which fosters professional qualification, talent development, and the creation of opportunities, while also strengthening the local economy and our business sustainability. We understand that territorial connection is an essential element in linking our operations to the development of the regions where we operate.



Social investments in 2025

GRI 203-1, 203-2

Whenever tax regulations allow the use of earmarked resources, we allocate funds to support social, cultural, and educational projects, thereby expanding the reach of initiatives aimed at the care for and the transformation of people.

We also make an annual direct contribution to the Julio Simões Institute, the social arm of the holding company SIMPAR, which operates on a philanthropic,

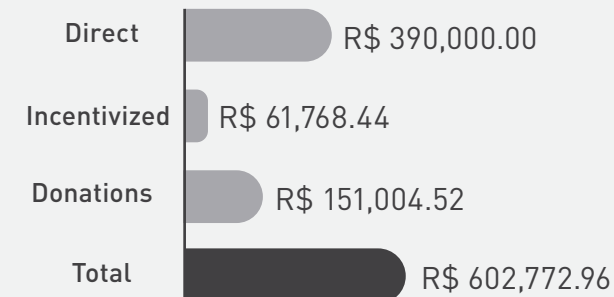
non-profit basis. In 2025, this contribution enabled the Institute to provide ongoing support to seven partner organizations through monthly donations and to maintain the Estância Renascer Manuel Maria nursing home (Mogi das Cruzes/ SP), ensuring the continuity of care services. Furthermore, we made one-off donations to institutions facing emergency or specific needs, such as financial support for electrical maintenance at Casa Restaura-me (São Paulo/SP)

and the donation of 200 basic food baskets to Missão Samaritano (Mogi das Cruzes/SP).

These investments are recorded and monitored internally, allowing for the consolidation of financial and operational data and the measurement of the initiatives' social reach.



Social investment (in R\$)



Amount (R\$)	Incentive	Law	Company	Branch	Number of people impacted	Project description
23,806.04	Corporate Income Tax	Culture	BMB	VAMOS	1	The Máquinas Musicais project consists of the maintenance and exhibition of a permanent collection of 32 musical machines from the 19th and 20th centuries, located at the Cultural and Human Development Center of the MHM Institute in Recife, state of Pernambuco. The project is supported through the Rouanet Law and aims to preserve, promote, and democratize access to cultural heritage, contributing to the sustainability of the Resignificar Program in public schools.
7,721.11	IRPJ	Sports	BMB	VAMOS	1	The Programa Integrado II project of the Santo Antônio Educational Center promotes complementary initiatives focused on psychosocial support, socialization, community integration, pedagogical assistance, and environmental education for children, adolescents, and their families served by CESA in Simões Filho, state of Bahia. The initiative aims to strengthen socio-emotional, cognitive, and social skills, contributing to the holistic development of students in vulnerable situations.
7,721.11	IRPJ	Fund for Children and Adolescents	BMB	VAMOS	1	Ensure the provision of hospital medical services and supplies in sufficient quantity and quality to maintain and expand outpatient and inpatient care for children and adolescents undergoing free cancer treatment.
7,721.11	IRPJ	Elderly	BMB	VAMOS	1	Ensure specialized, humanized, and comprehensive medical and multidisciplinary care for elderly patients served by the Hospital de Amor in Barretos, promoting quality of life, well-being, and patient safety through resources from the Municipal Fund for the Elderly.
7,077.96	IRPJ	Culture	BMB	VAMOS	1	The project “The History of the Stock Exchange in Brazil” consists of the production of a 60-minute documentary for broadcast television, revisiting the trajectory of the Brazilian stock exchange from 1851 to the digital era. The film features testimonials from investors, economists, traders, and business leaders, highlighting the evolution of the Brazilian capital markets, their technological transformation, crises, and historical and economic relevance.
7,077.96	IRPJ	Recycling	BMB	VAMOS	1	Modernize the operational structure of Preserva Recicla, increasing the efficiency of used oil selective collection and strengthening its recycling capacity to generate positive social and environmental impact.
²	IR	Fund for Children and Adolescents	BMB	VAMOS	79	The “O Melhor Cuidado” (Better Care) project aims to provide equitable and humanized healthcare to children and adolescents, promoting well-being and quality of life within the hospital community. It operates across three integrated dimensions: support for hospital and outpatient care; ensuring the full operation of Hospital Pequeno Príncipe; and promoting humanized practices for patients, families, and staff.
²	IR	Culture	BMB	VAMOS	16	The Instituto Baccarelli 2024 Annual Plan aimed to maintain and expand cultural activities offered to beneficiaries, primarily from the Heliópolis community, through concerts, music education programs, and citizenship initiatives.
²	IR	Sports	BMB	VAMOS	256	The Instituto Esporte e Educação’s (IEE, in Portuguese) Community Centers Network project provides ongoing educational sports activities for children, adolescents, families, and communities in areas of high social vulnerability. Developed in partnership with local organizations, the project promotes inclusion, citizenship, health, physical culture, and community strengthening.
61,768.44						

¹ The project will be carried out in 2026.
² Financial contribution made in 2024. Project completed in 2025.

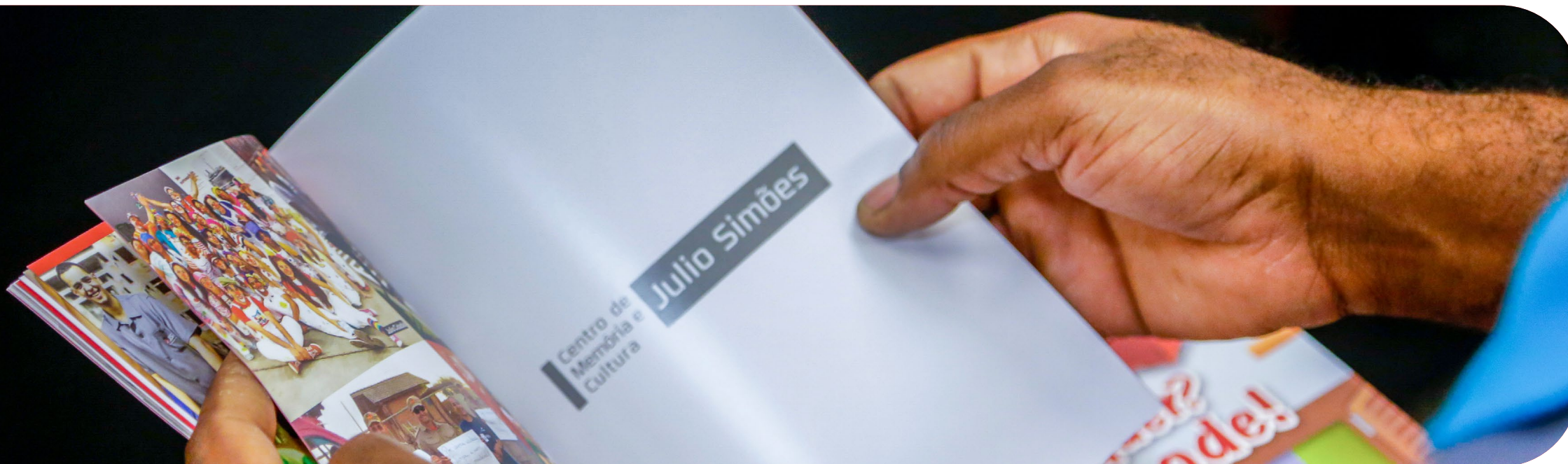
Social impact projects

GRI 203-1

Initiatives through the Julio Simões Institute

VAMOS participates in social impact initiatives through the Julio Simões Institute (IJS, in Portuguese), the social arm of the holding company SIMPAR, which directs investments toward social infrastructure and the support of educational, capacity-building, cultural, and social assistance services aimed at external stakeholders and the communities where the Group operates. These initiatives contribute to strengthening social organizations and expanding access to development opportunities.

In context, the Julio Simões Institute offered free-of-charge, online courses for drivers, including a dedicated course for truck drivers—created in 2024 and continuing in the reporting period— and the Defensive Driving course focused on promoting road safety, raising awareness, and best driving practices. Throughout 2025, the Institute also led internal campaigns and volunteer initiatives with employees, such as Solidarity Christmas (Natal Solidário) and Winter of Good (Inverno do Bem), benefiting social institutions and vulnerable communities.



Impacts created and monitored by VAMOS

GRI 203-1, 203-2, 3-3 Material topic: Impact on communities and the value chain

VAMOS's operations and initiatives, including its participation in social projects through the Julio Simões Institute, create relevant economic, social, and environmental impacts. These impacts are monitored through a structured approach to maximize positive outcomes and mitigate risks associated with the expansion of activities, in alignment with stakeholder expectations and the Social Investment Policy.

The main impacts of the social investments made throughout 2025 include the expansion of educational and cultural opportunities for children in the public school system, the preparation of young people for the job market, increased awareness among drivers as to road safety, and the strengthening of social and charitable organizations.

VAMOS's activities generate indirect economic impacts throughout its value chain and in the regions where it operates. The organization recognizes that, in addition to positive impacts,

there are actual or potential negative indirect economic impacts arising from the nature of its business model, the scale of its operations, and the dynamics of the markets in which it operates.



Pacto Global
Rede Brasil



MOVIMENTO
MULHER360
Pelo avanço da equidade de gênero.



The main negative impacts identified, as well as the respective approaches for addressing and mitigating them, include:

→ **Managed impacts** | GRI 203-2, 3-3 Material topic: Impact on communities and the value chain

Positive impacts

Job and income generation: we continue to drive the creation of direct and indirect jobs, strengthening the local economy and the value chain. Initiatives such as Mechanic of Value Program and Technical Apprenticeship programs contribute to professional training, career development, and the expansion of opportunities for young people and technical professionals.

Strengthening the supplier chain: our procurement of products and services from regional suppliers stimulates economic development within the communities where we operate, reinforcing the local integration of our supply chain.

Innovation and technology: the renewal of our fleet with more modern and sustainable assets, including electric and natural gas-powered vehicles, promotes innovation within the sector and more efficient operational practices.

Training and inclusion: we maintain structured inclusion and diversity initiatives, such as the Productive Inclusion Working Group, with monthly meetings on diversity-related topics. We also adhered to voluntary commitments such as MM360, the Global Compact, and the Na Mão Certa Program.

Environmental sustainability: the purchase of energy on the free market and the expanded use of renewable sources contribute to reducing the carbon footprint and generating positive long-term environmental impacts.

Negative impacts

Pressure on local infrastructure: the expansion of operations may lead to increased traffic and greater demand for infrastructure and natural resources in the regions where VAMOS's assets operate, indirectly impacting local communities and economic activities.

Approaches for addressing and mitigating these impacts: adoption of operational efficiency practices and rational resource use through the customer's operation.

Socio-environmental risks in the value chain: there is a possibility of inappropriate practices by suppliers, such as non-compliance with labor standards, environmental impacts, or human rights violations, with indirect economic effects on communities and across the value chain.

Approaches for addressing and mitigating these impacts: implementation of the Human Rights Policy and the Code of Conduct; monitoring, assessment, and, when necessary, corrective measures.

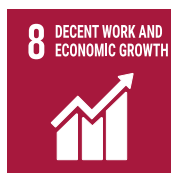
Economic dependence of local suppliers and service providers: in certain regions, suppliers and service providers may develop significant economic dependence on contracts with VAMOS, making them more vulnerable to demand fluctuations, contract revisions, or strategic changes by the Company.

Approaches for addressing and mitigating these impacts: diversification of the supplier base and promotion of a broad range of partners.

Economic impacts associated with adverse economic cycles: macroeconomic fluctuations, credit restrictions, or reduced investment may generate negative indirect impacts on suppliers, partners, and customers, especially in sectors that are more sensitive to changes in economic activity.

Approaches for addressing and mitigating these impacts: prudent management of economic and financial risks; planning and diversification of the service portfolio.

The Company monitors these impacts through internal controls, including participation records, number of beneficiaries served, project execution, partner feedback, and qualitative evaluations of initiatives.



Throughout 2025, the Julio Simões Institute conducted internal campaigns and volunteer initiatives with employees, benefiting, among others, vulnerable populations.

Connection with global agendas and voluntary commitments

GRI 203-1, 203-2

The indirect economic impacts generated by VAMOS can be linked to national and international agendas focused on sustainable development and social inclusion. The Company's initiatives contribute to the Sustainable Development Goals (SDGs), particularly SDG 8 (Decent work and economic growth), SDG 10 (Reduced inequalities), and SDG 13 (Climate action).

Furthermore, VAMOS's practices are aligned with voluntary protocols and commitments, such as the UN Global Compact, the Women 360 Movement, and the Na Mão Certa Program, reinforcing the promotion of human rights, productive inclusion, and the fight against sexual exploitation of children and adolescents. These commitments are integrated with broader environmental and social impacts, such as policies that promote decarbonization, the energy transition, and technical training focused on employability and professional development.

Do You Want It? You Can Do It!

GRI 203-1

The "Do You Want It? You Can Do It!" program (Você Quer? Você Pode!) brings together initiatives focused on the education and development of children and young people, with particular emphasis on expanding educational, professional, and productive inclusion opportunities. The initiative contributes to the socio-emotional development and technical training of young people aged 16 to 22, fostering the development of skills and supporting the creation of life projects, with the goal of broadening future prospects and opportunities for job and income generation.

In 2025, the "Do You Want It? You Can Do It! Youth" project was conducted over four months, including classes designed to prepare participants for the job market, delivered by a specialized company contracted by the Julio Simões Institute. At the end of the cycle, participants had the opportunity to participate in selection processes, with the possibility of being hired as young apprentices by companies within the SIMPAR Group. The initiative is carried out in partnership with the Mogi das Cruzes (SP) Local Government and the Julio Simões Institute, which support the identification and engagement of potential candidates.

Furthermore, we conducted educational initiatives directed at children in the 4th grade of public municipal schools in Mogi das Cruzes. These initiatives included educational visits to the Julio Simões Memory and Culture Center, presentations on the life of the founder of the SIMPAR Group, and pedagogical activities, including a writing contest to promote education and culture, as well as encourage citizenship from an early age.



6

Environmental management

Environmental management and climate strategy	102
Eco-efficiency	103
Climate change.....	111



Environmental management and climate strategy

GRI 413-2, 3-3 Material topic: Climate strategy and environmental management

Environmental management is an intrinsic part of our sustainable growth strategy. We have undertaken commitments to reduce the impacts of our operations, with particular attention to climate change, and we adopt an integrated approach to water, energy, and waste management.

We also recognize that our activities may generate both actual and potential adverse impacts on local communities and the environment, including pollutant and greenhouse gas emissions from our fleet; increased traffic and the movement of people; generation of maintenance waste; occurrence of work-related incidents; noise in urban areas; pressure on urban infrastructure; and

environmental risks associated with air emissions, fuel leaks, and soil, water, and air degradation.

These impacts are monitored through social and environmental management practices, emissions control measures, fleet renewal with more efficient and lower-average-age vehicles—including electric and CNG-powered units—and stakeholder engagement initiatives. Furthermore, we undertake voluntary commitments such as the Global Compact, the Women 360 Movement, and the Na Mão Certa Program, reinforcing our responsible conduct in the communities where we operate.



Eco-efficiency

GRI 3-3 Material topic: Climate strategy and environmental management

Energy

Energy management is essential to our innovation and sustainability strategy. Technological advancements may accelerate the obsolescence of assets and equipment, requiring structured lifecycle management, particularly for those with a higher carbon footprint, such as Euro 5 assets transitioning to electric, biogas-powered, or Euro 6 fleets. This transition creates challenges related to the management of technological waste, such as lithium

batteries, and to the adaptation of the supply chain to new energy efficiency standards.

Over the course of the year, we advanced in managing this topic by adopting a platform dedicated to the reading and consolidation of energy bills, improving data quality and supporting more strategic and efficient decision-making regarding energy consumption.

The expansion of our portfolio with lower environmental impact assets, such as gas-powered trucks, electric forklifts, and the use of telemetry, has contributed to advancing decarbonization and enhancing operational management in essential sectors of the economy. Through the

leasing model, we enable access to more modern technologies, promoting productivity gains and more rational use of energy resources throughout the lifecycle of the assets.

At BMB, using clean energy is a strategic decision. Since 2019, about 50% of all energy consumed has come from photovoltaic sources. We have installed over 700 solar panels on the facility's rooftop and currently operate at the maximum generation capacity within the available infrastructure. Additionally, internally, we encourage our teams to consistently reflect on the impact of our production, given that trucks generate greenhouse gas emissions. Therefore, we recognize our responsibility to seek

alternatives that reduce the impact of our operations and contribute to a cleaner energy matrix.

At Truckvan, we have further reinforced this commitment through to the transition to the free energy market, prioritizing renewable sources and acquiring I-REC certificates, which ensure the traceability of the clean energy consumed. This initiative enhances transparency and ensures that the energy used in our operations has a verifiably renewable origin.

Also as regards energy, in 2025 we joined two projects focused on electrification studies in Brazil, reinforcing our commitment to the evolution of the energy matrix,

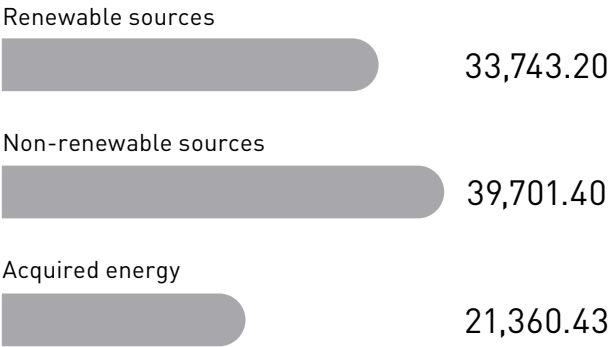


The expansion of the portfolio of low environmental impact assets has driven decarbonization and operational efficiency.

operational efficiency, and long-term emissions reduction.

Energy consumption within the organization

[GJ] | GRI 302-1



Project e-Dutra

Aims to structure the first green corridor for electric trucks in Latin America, to be implemented along the Presidente Dutra Highway, which connects Rio de Janeiro to São Paulo. The project was announced during COP30, held in 2025 in Belém, and focuses on the deployment of comprehensive infrastructure for the electrification of cargo and passenger vehicles, enabling the operation of electric trucks between the country's two largest economic centers.

The initiative is based on the understanding that heavy cargo transport still represents a significant bottleneck in reducing the carbon footprint, given that, in Brazil, heavy trucks account for about 27% of tonne-kilometers traveled and around 60% of energy consumption in freight transport. e-Dutra brings together more than 30 companies from the logistics, transportation, and electrical solutions sectors, including VAMOS.

Project Laneshift

Is an international initiative of the C40 Cities network and The Climate Pledge corporate commitment, which work together to expedite the transition to electric freight transport in Brazil, Mexico, and India.

In Latin America, Laneshift strengthens partnerships with municipal governments and private companies, including VAMOS, to develop local public policy incentives, as well as to structure and implement pilot projects with electric vehicles and expand access to financing for zero-emission freight through the creation of financial products and engagement with strategic investors.

Water

GRI 303-1, 303-2, 413-2

Although water is not a direct large-scale input in our operations, it plays an indirect and relevant role in our activities.

Water use is integrated into our operations and guided by the efficient and responsible management of water resources. Consumption is primarily concentrated in administrative areas—for human consumption and hygiene—as well as in the cleaning and technical maintenance of trucks, machinery, and heavy equipment, in addition to equipment cooling processes in industrial units. We also recognize the potential for indirect impacts related to increased water demand in the regions where our customers operate leased assets.

We remain committed to preventing wastage and promoting water efficiency through monthly monitoring of consumption and water intensity in relation to net revenue, conducted by the sustainability committee, which tracks unit performance and identifies any deviations through

monthly oversight by each area. In line with public policies, we comply with applicable environmental legislation, ensuring the treatment and proper disposal of 100% of water waste and contaminants, such as oils, guaranteeing disposal in accordance with the regulations applicable in each location.

Water withdrawal at our units occurs through supply from distribution utilities, artesian wells, or water tanker trucks, when necessary. In 2025, water tanker trucks were used at Truckvan units in Guarulhos due to the lack of access to the public network, and in Aparecida de Goiânia for maintenance of the unit's well. During the same



The water-related impacts generated by VAMOS are managed through operational controls and compliance guidelines that apply across the entire value chain.

period, ten units used artesian wells, located in Primavera do Leste, Jaboatão dos Guararapes, Regente Feijó, Caçapava, BMB Brasil in Porto Real, Itaboraí, Sinop, Cuiabá, Itaquaquecetuba and our administrative headquarters in Mogi das Cruzes. Additionally, we maintain water reclamation systems for vehicle washing at the Pinheirinho unit in Itaquaquecetuba and at the Ramos unit in Rio de Janeiro.

The identification and management of water-related impacts are based on monitoring consumption across all operational and administrative units under direct management. Data is collected based on the individual review of utility bills and, in cases of supplementary supply, through invoices from water tanker service providers and water meter readings, thereby ensuring the recording of the total supplied volume.

Water-related impacts are also addressed through operational controls and compliance guidelines applicable across the entire value

chain. The preservation of the quality of water bodies and groundwater is reinforced by directing 100% of used or contaminated lubricating oil to re-refining, carried out by specialized suppliers, with the issuance of a Waste Transport Manifest and a Certificate of Final Disposal.

This topic also encompasses our supplier onboarding process, in which we prioritize partners aligned with environmental standards and the Code of Conduct for Third Parties, operating in synergy with local best practices and ensuring compliance with water resource management at each unit.

To assess water-related geographic risks, we use the World Resources Institute's Aqueduct tool, which enables the identification of units located in water-stressed areas. This analysis is reviewed annually and supports the preventive management of risks associated with water use.

→ Water consumption (ML)

	2025
Groundwater	4.98
Third-party water	31.53
Total	36.5

The variation in water consumption in 2025 is primarily driven by a change in the measurement methodology. In 2024, consumption was estimated based on financial values applied to a national average tariff, whereas in 2025 it began to be consolidated based on actual consumption from units' water bills, allowing for greater accuracy and a more representative view of water use in VAMOS Locação and Seminovos operations.

In 2025, 36 operational units with water consumption were considered, with identification of supply sources (public network, artesian wells, or alternative solutions). Own groundwater withdrawals consolidated in the report refer exclusively to units where systematic measurement control is in place through water meters, i.e., BMB Brasil (Porto Real, Rio de Janeiro), the Intermodal unit in Pinheirinho (Itaquaquecetuba, São Paulo), and the Administrative Headquarters in Mogi das Cruzes (São Paulo). For the latter two, measured volumes also supported the allocation applied to other units that share infrastructure with other companies of the SIMPAR Group, where individual metering is not available. In 2025, Truckvan and the VAMOS Seminovos unit in Aparecida de Goiânia (Goiás) used water supplied by tanker trucks due to temporary infrastructure solutions; these volumes are reflected in the consolidated figures for the period as third-party water.

Biodiversity

GRI 101-2

Our units are primarily located in regions with established industrial zones and areas close to major highways, avoiding the degradation of ecologically sensitive areas that are relevant for biodiversity.

To validate this approach, in the 2025 reporting cycle we conducted a social and environmental assessment covering all installed units, using geoprocessing to cross-reference coordinates with databases of Indigenous Lands, Conservation Units, Areas of Biological Importance, and water-stressed regions.

This technical monitoring ensures that our operations remain outside environmental protection areas, high water criticality zones, and protected lands, recording 0% physical overlap with Conservation Units, 0% presence in water-stressed areas, and 0% intersection with Indigenous territories.

The 2025 social and environmental assessment identified that 19.4% of our portfolio—corresponding to seven units located predominantly in the state of São Paulo—operates in medium-high water stress regions, with no units located in areas classified as high or extremely high. Regarding proximity to communities and protected territories, certain units were identified in areas of indirect influence, such as the São Leopoldo unit in the state of Rio Grande do Sul, located 6.0 km from an Indigenous territory.

Biodiversity management is embedded in our environmental management and our focus on operational efficiency. By prioritizing the installation of units in areas with existing infrastructure, we avoid the removal of native vegetation and create positive synergy between fleet expansion and environmental protection by preserving habitats and avoiding emissions associated with changes in land use. Continuous monitoring of these variables reinforces transparency for stakeholders and ensures the absence of relevant direct impacts on biodiversity and climate.



Waste

GRI 306-1, 306-2, 306-3, 306-4, 306-5

In 2025, we generated 643.99 metric tons of non-hazardous waste (diverted from final disposal and managed offsite). The generation of hazardous waste totaled 224.78 metric tons, also diverted from final disposal and managed offsite. This volume represents a reduction compared to 2024. However, excluding dealerships that were not part of VAMOS during that period, there was an increase in the generation of both hazardous and non-hazardous waste in 2025. This movement reflects closer management of operational units, which began mandatorily using a corporate waste management platform, improving control and the recording of waste disposal.

In this context, our overall waste management is conducted in a structured manner, focusing on environmentally appropriate disposal and the mitigation of impacts from our operations, in line with sustainability best practices.

For recyclable waste—such as steel, wood, and plastic—we adopt strict criteria in the selection of buyers and disposal providers. We require certifications and guarantees demonstrating



the proper disposal of materials, reinforcing our commitment to traceability and environmental responsibility across the value chain.

We also promote the reuse of organic waste generated in our restaurant at the BMB unit, directing all reusable material to the composting process. Furthermore, we consider the impacts of waste management carried out by third parties within our services, seeking alignment with our practices and environmental standards.

Waste management is integrated into our customer service standards and is considered as a relevant operational compliance requirement. We adopt a structured control and traceability system through a specific platform, which enables the recording, monitoring, and verification of the proper disposal of all waste generated in our operations. The Waste Transport Manifest (MTR, in Portuguese) is a document that ensures process compliance and transparency of information and is required even by our customers as part of compliance criteria, with publication frequencies varying according to each contract.



In certain operations carried out at customer premises, part of the disposal occurs through on-site infrastructure, with proper documentation provided to ensure traceability and verification of final disposal.

Additionally, we ensure the proper disposal of scrap and other end-of-life assets in compliance with applicable environmental criteria. Some

waste streams—such as lubricants—have market value and may generate occasional revenue, helping to offset part of the disposal costs.

In 2025, proper disposal for recycling accounted for 68.0% of total disposal, with the majority consisting of scrap iron at the HM Campinas unit, where operations were discontinued. Reuse accounted for 0.5%, and other disposal methods

totaled 31.5%. About 8.3% of waste was directed to reverse logistics and 2.8% to oil re-refining.

As an additional measure, we promote the registration of new suppliers based on the submission of documentation evidencing waste treatment and disposal processes, further contributing to reinforcing our commitment to traceability and environmental responsibility.

Measures adopted to prevent waste generation

GRI 306-1, 306-2

We adopt preventive measures and circularity practices focused on reducing waste generation, mitigating environmental impacts, and promoting the efficient use of resources both in our operations and across the value chain.



In our own operations

Lubricating oils and filters

We implement preventive maintenance to reduce leaks and extend the useful life of components.

We adopt procedures for the safe removal of filters, ensuring complete drainage of oil prior to disposal.

We carry out storage in designated areas with containment systems, preventing soil contamination.

We maintain control through the Waste Transport Manifest, ensuring traceability through to final disposal.

We manage oils and greases directed for re-refining, avoiding soil and water bodies contamination risks.

Tires

We select tires with greater durability and monitor pressure to prevent premature wear.

We maintain internal retreading programs, reducing the generation of unusable waste.

We promote continuous training for proper use and replacement only when necessary.

We carry out segregation in appropriate containers, avoiding cross-contamination.

Effluents

We implement process adjustments to minimize the generation of contaminated wastewater.

We have continuous monitoring and contingency plans in place to prevent spills.

Workshop cloths

We contract a specialized supplier for the provision and laundering of cloths, promoting reuse.

We ensure that the supplier holds the necessary documentation and environmental authorization for the activity.

In the value chain

Batteries: we maintain partnerships with manufacturers for the return and reuse of components.

Tires: we direct them for retreading and, when no longer usable, for disposal by the supplier, in accordance with the National Solid Waste Policy.

Used lubricating oils: we sell them for re-refining, enabling their transformation into industrial inputs.

Metal scrap: we sell scrap to recycling companies, reinserting materials into the production chain.

Partnerships and agreements: we hire approved companies for the collection and final disposal of waste, ensuring legal and environmental compliance. We require Certificates of Final Disposal, ensuring waste traceability.

Contribution to impact mitigation

We reduce the disposal of waste in industrial landfills through recycling and re-refining.

We contribute to the reduction of greenhouse gas emissions through circular practices.

We promote the conservation of natural resources by reintroducing materials such as rubber, steel, and metals into the production cycle.

Climate change

GRI 201-2, 3-3 Material topic: Climate strategy and environmental management

At VAMOS, we prepare our greenhouse gas emissions inventory in accordance with the GHG Protocol methodology, ensuring alignment with international best practices. The inventory data undergo an annual assurance process and are published transparently in the **Public Emissions Registry**.

Our decarbonization efforts are guided by meeting customer demands and strengthening our business model as a facilitator of the transition to a lower-carbon economy. One of the pillars of this strategy is to create opportunities for the renewal of the Brazilian fleet, contributing to reducing the average age of vehicles in operation and, consequently, to increasing operational efficiency and lowering intensity of pollutant and greenhouse gas emissions associated with their use. As a result of this positioning, our fleet has an average age of 3.08 years, significantly below the national average.

Fleet	Units	%
 Trucks, trailers, tractor units, buses, and light vehicles	40,293	78%
 Forklifts	6,486	12%
 Yellow line and green line	5,174	10%
Total*	51,953	100%

**VAMOS's truck
average age**

3.23

**National
average age**

21

Source: FENABRAVE - Anuário 2024.

*Total fleet of VAMOS Rental – excludes used-asset inventory.

In 2025, we participated in collaborative initiatives aimed at decarbonizing the freight transport sector, including pilot projects and cross-sector partnerships seeking to enable infrastructure and solutions for strategic routes. In these initiatives, we support customers, share operational data, and contribute to discussions on the technical and logistical feasibility of energy transition in freight transport. Furthermore, we offer lower-emission

solutions, such as electric vehicles and those powered by CNG or biomethane, in accordance with operational feasibility and customer decisions.

This decarbonization agenda is also reflected in the development and consolidation of solutions that promote more efficient operations with lower emissions intensity. Among the highlights of the year is Aura, a project developed in partnership

with BMB to enable the conversion of conventional trucks to models powered by CNG and biomethane, specially for urban waste collection operations. Also noteworthy is Agrônomos, a solution already part of the VAMOS's portfolio, which contributes to reducing fuel consumption by integrating functions previously performed by two separate pieces of equipment in the sugar and ethanol sector.



As
part of our
efforts to reduce
carbon emissions, we
offer low-emission solutions,
such as electric vehicles and
vehicles powered by CNG or
biomethane.

In our operations, we embed incentives for management of ESG topics, including climate change-related aspects, by establishing strategic targets integrated into the performance evaluation cycle of senior leadership and key managers. Accordingly, VAMOS has established formal targets assigned to different areas and hierarchical levels, with defined responsibilities and measurable goals, with emphasis on those related to the climate agenda:

- 📍 Development of climate study;
- 📍 Promotion of emissions mitigation projects and enhancement of greenhouse gas emissions monitoring;
- 📍 Advancement of ESG indices and reporting, strengthening transparency and climate governance;
- 📍 Environmental regulatory compliance, including licenses and legal requirements;
- 📍 Implementation of new reporting standards (IFRS S1 and S2), strengthening the integration between financial and climate-related information.

In 2025, ESG targets continued to be part of the leadership's variable compensation system. The Chief Executive Officer and the People Committee continued to focus on strengthening the Strategic Sustainability Matrix.

 **The Sustainability Management department** also maintained targets related to climate change, ESG index performance, and the preparation of the Integrated Report.

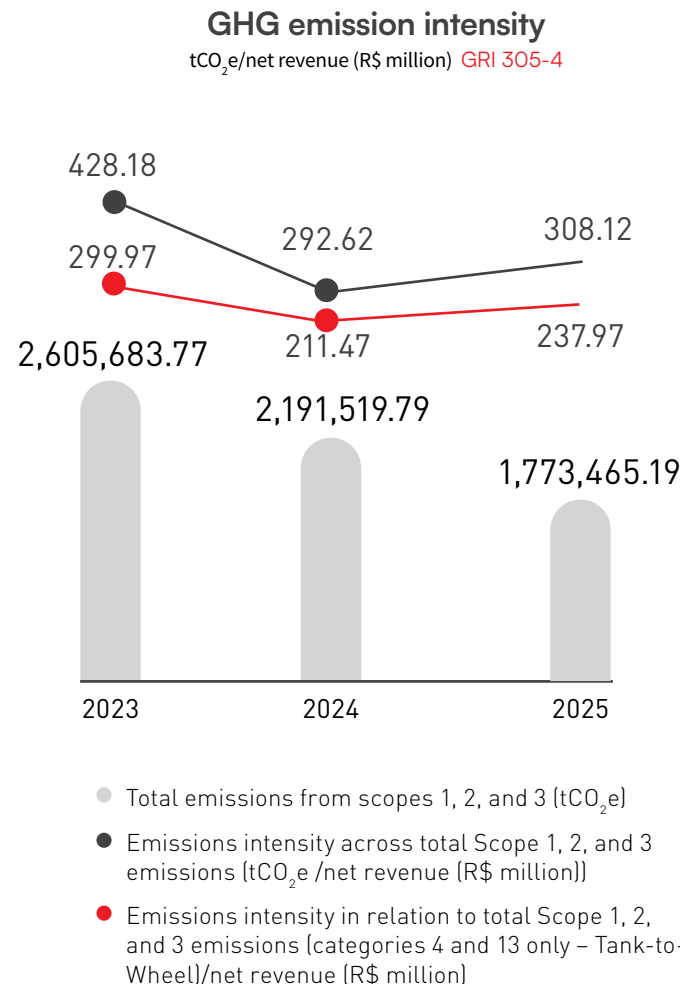


Emissions

GRI 305-1, 305-2, 305-3, 3-3 Material topic: Climate strategy and environmental management

The management of greenhouse gas (GHG) emissions is a central component of our climate strategy and is aligned with the commitment undertaken by SIMPAR, our holding company, in 2021 to reduce GHG emissions intensity by 15% by 2030—a target linked to the Group’s Sustainability-Linked Bond. In this context, VAMOS combines operational efficiency, fleet renewal, and the adoption of lower-carbon solutions. We offset 100% of our Scope 1 and Scope 2 emissions annually. In 2025, we recorded a 24.43% reduction in total emissions, decreasing from 2,178,367.70* tCO₂e in 2024 to 1,773,465.19 tCO₂e.

Scope 1 emissions totaled 4,225.98 tCO₂e, a 16% decrease compared to 2024. The main driver was the reduction in mobile combustion emissions, supported by the prioritization of ethanol use in the light-duty fleet, with a 431% rise in ethanol consumption and an 82% decrease in gasoline use. Fugitive emissions also declined due to lower refrigerant replenishment. Conversely, stationary combustion emissions increased, reflecting the operation throughout 2025 of two combustion-based paint booths installed in



Note: The gases considered are CO₂, CH₄, N₂O. The 2023 and 2024 data include rental and dealerships, prior to the spin-off.

the second half of 2024, as well as higher industrial process emissions driven by increased use of welding gases by BMB and CO₂ by Truckvan.

Scope 2 emissions totaled 273.65 tCO₂e, a 27.6% increase compared to 2024, driven by higher electricity consumption from the National Interconnected System (SIN, in Portuguese), operational expansion, and a 30% reduction in photovoltaic power generation. Measurement methodology was also enhanced with the implementation of an automated corporate platform for direct invoice reading and consolidation of consumption



-18.59%
of total emissions.



**Commitment to reduce
GHG emissions intensity
by 15% by 2030**

*All comparisons refer to leasing excluding dealerships in 2024.

in kWh, replacing estimates based on financial values and increasing data accuracy.

Scope 3 emissions totaled 1,768.965.56 tCO₂e, a 19% decrease compared to 2024, mainly driven by methodological improvements and enhanced data quality, particularly in Category 13 – leased assets. Advancements in the telemetry base, with greater granularity by customer, asset type, and fleet age, enabled more accurate estimates of mileage and associated emissions from leased assets. This refinement, combined with the evolving technological profile of our fleet and reductions in business travel and commuting emissions, contributed to the overall decrease in Scope 3, despite an increase in upstream transportation and distribution emissions associated with Truckvan’s operations.

In addition to the absolute reduction, we recorded

a significant improvement in emissions intensity in 2025. This performance reflects structural gains in the business’s carbon efficiency, associated with fleet renewal, prioritization of ethanol use in the light-duty fleet, expansion of electric and natural gas-powered assets, and further refinement of telemetry data.

Emissions were calculated based on methodologies aligned with the GHG Protocol and the Intergovernmental Panel on Climate Change (GWP100a [IPCC, 2013]) and are disclosed annually in the Public Emissions Registry. The reported information does not include VAMOS’s international emissions or emissions of gases not covered by the Kyoto Protocol; these figures are presented in the notes to the indicator tables available in the Annex section.

→Emissions (tCO₂e)

	2025
Scope 1	4,225.98
Scope 2	273.65
Scope 3	1,768,965.56



Vamos Carbon Zero — #euneutralizocarbono

GRI 417-1, 3-3 Material topic: Climate strategy and environmental management

Since 2023, we have implemented the VAMOS Carbon Zero Program as a complementary initiative to our decarbonization strategy, aimed at engaging customers in the voluntary offsetting of greenhouse gas (GHG) emissions associated with the use of leased vehicles. Given the relevance of emissions from diesel combustion, the program promotes the offsetting of these emissions, generating additional environmental benefits.

Enrollment occurs at the time of contracting asset leasing services, when we present the participation proposal to the customer. Upon confirmation, the customer selects one of the available offset projects: Amazônia Envira, Cikel REDD+, or Baesa Hidro. Emissions associated with leased assets are offset through the acquisition of carbon credits from certified projects.

On a quarterly basis, we provide an offset certificate indicating the name of the participating company, the

selected project, and the amount of carbon credits offset. In 2025, together with our customers, we offset more than 12,000 tCO₂e, a volume equivalent to the emissions of about 9,000 flights between São Paulo and New York, or the environmental impact of around 60,000 30-year-old trees in the Amazon rainforest.



More information is available at
<https://vamos.com.br/carbono-zero>



Climate-related risk management

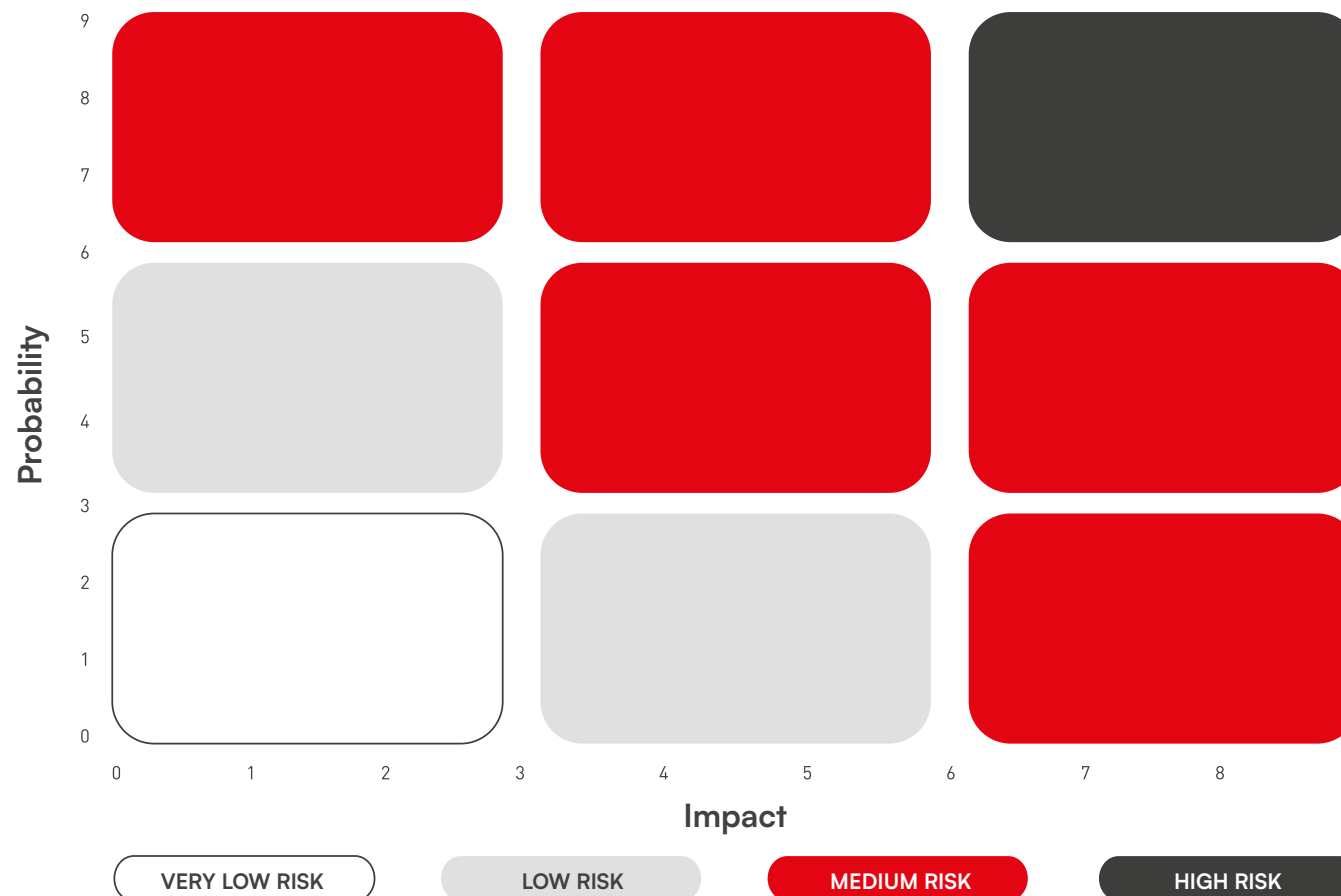
GRI 201-2, 3-3 Material topic: Climate strategy and environmental management

In 2025, we maintained the risk mapping initiated in 2022, using our risk matrix (likelihood vs. impact) to classify risks into high, medium, low, and very low levels.

The analysis considered the Net Zero Emissions (NZE) scenarios of the International Energy Agency and the International Renewable Energy Agency, in addition to the RCP* 4.5 and RCP 8.5 projections, applying the Situation-Task-Action-Result (STAR) methodology. At the end of the process, we identified regulatory, technological, reputational, chronic and acute physical risks, as well as legal, transition, and market risks.

*RCP (Representative Concentration Pathways) are scenarios used in the context of climate change that project different trajectories of greenhouse gas concentrations in the atmosphere. They are not forecasts, but rather possible pathways based on different emission levels.

Climate Risk Matrix | GRI 201-2



The information published refers to a study prepared in 2022. The climate-related risk matrix is currently under reassessment, as is our climate strategy for the upcoming reporting cycles.

Risks

Very low risk

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

Low risk

RVA 11: legal risk of increased exposure to climate litigation affecting manufacturers and their customers; and

RVA 15: transition risk to lower-emission technologies, leading to the need to adopt minimum energy and water efficiency standards in buildings.

Medium risk

RVA 1: current regulatory risk related to the unpredictability of the value of Decarbonization Credit Certificates (CBIOs);

RVA 2: reputational risk of failing to meet the reduction target linked to the bond;

RVA 3: reputational risk related to competition between food production and biofuel production areas, indirectly affecting the Company;

RVA 4: emerging regulatory risk related to increased demand for certification of biofuel origin;

RVA 5: emerging regulatory risk related to the implementation of carbon pricing mechanisms for fossil fuel producers;

RVA 6: emerging regulatory risk related to the creation of laws limiting the use of fossil fuels, requiring higher expenditures on renewable fuels;

RVA 7: emerging regulatory risk related to the establishment of GHG emission limits for vehicle manufacturers;

RVA 13: technological risk related to the adaptation of physical infrastructure for electric vehicle charging;

RVA16: chronic physical risk of changes in rainfall patterns and extreme climate variability based on RCP 4.5, leading to drought and impacting VAMOS and its customers;

RVA 17: chronic physical risk of changes in rainfall patterns and extreme climate variability based on RCP 8.5, leading to drought and impacting VAMOS and its customers;

RVA 18: acute physical risk of increased severity and frequency of extreme weather events, such as flooding based on RCP 4.5, affecting facilities;

RVA 19: acute physical risk of increased severity and frequency of extreme weather events, such as flooding based on RCP 8.5, affecting facilities;

RVA 20: chronic physical risk of rising average temperatures, based on RCP 4.5, affecting the Company and its customers;

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

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

RVA 23: chronic physical risk of rising average temperatures, based on RCP 8.5, affecting VAMOS and its customers.

High risk

RVA 8: emerging regulatory risk related to the enactment of laws limiting the use of fossil fuels, requiring investments in fleet renewal toward electric vehicles;

RVA 9: emerging regulatory risk related to the establishment of emission limits for the transport sector, requiring investments in emissions reduction and offsetting;

RVA 10: emerging regulatory risk related to the establishment of emission limits for the transport sector, requiring the payment of fees and/or taxes; and

RVA 14: technological risk related to the replacement of internal combustion vehicles by electric vehicles.

Risk 1: changes in the regulation of existing products and services

Classification: regulatory/emerging risk.

Regulatory risks may have significant impacts on our operations, particularly with the enactment of laws that restrict the use of fossil fuels and require investments in fleet renewal toward electric models. We closely monitor these changes, as stringent new regulations may affect our compliance, generate direct costs, and pose reputational risks to our ESG strategy.

 **Context:** governments have adopted GHG emission limits as a strategy to reduce environmental impacts.

 **Task:** the transportation sector, which is dependent on fossil fuels, is subject to these regulations, representing a potential emerging risk.

 **Action:** we have measures in place to mitigate emissions, such as expanding fleet renewal, offsetting emissions, and installing solar panels or purchasing renewable

energy on the free energy market. We also offer a portfolio of solutions to customers, including lower-carbon alternatives.

 **Result:** we ended 2025 with over 3,000 electric assets in operation, including forklifts, utility vehicles, and trucks. Furthermore, we continued to increase Scope 3 offsetting together with our customers through the VAMOS Carbon Zero Program.

The financial impact of this risk is related to increased operating costs if we are required to rapidly replace fossil fuel-powered vehicles. We may also incur additional costs from fines if required adaptations under new legislation are not implemented in a timely manner.

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

Classification: technological risk.

Advances in fleet electrification and the transition to low-emission technologies represent both challenges and opportunities for our sector. Our sustainability strategy prioritizes fleet modernization and the continuous monitoring of technological innovations.

 **Context:** IRENA and IEA climate transition scenarios indicate increased electrification and reduced dependence on the conventional power grid.

 **Task:** the absence of strategic planning for expanding the electric fleet and self-generation of energy may represent a risk to our business.

 **Action:** offering electric asset solutions to our customers and expanding the use of renewable fuels and energy.

 **Result:** in 2025, 7% of the leased fleet consisted of electric assets—forklifts, trucks, and utility vehicles—based on an energy efficiency study for the use of clean energy.

An accelerated transition may require significant investments, increasing capital costs. However, our continuous fleet renewal strategy positions us competitively in light of sector challenges and opportunities.



Risk 3: carbon pricing mechanisms

Classification: regulatory/emerging risk.

The global trend toward the adoption of carbon pricing mechanisms may directly impact the transportation sector. Estimates indicate that this cost could reach US\$130/tCO₂e by 2030 and US\$200/tCO₂e by 2050 in emerging economies.

 **Context:** governments are adopting carbon pricing to reduce GHG emissions.

 **Task:** the transportation 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 initiatives, fleet renewal, and the expansion of solar energy.

 **Result:** in 2025, we began using ethanol across most of our internal operational fleet. We offset 100% of Scope 1 and Scope 2 emissions and expanded the VAMOS Carbon Zero Program.

Risk 4: changes in rainfall patterns and extreme climate variability

Classification: chronic physical risk.

We assess the impacts of climate change considering RCP 4.5 and RCP 8.5 scenarios, which indicate a higher frequency of extreme events, such as prolonged droughts and intense rainfall. These phenomena may directly affect our operations, our customers' operations, and business continuity, as well as increase electricity-related costs, given Brazil's dependence on a hydroelectric energy matrix.

 **Context:** climate projections indicate increased variability and a higher recurrence of extreme events, such as severe droughts and heavy rainfall.

 **Task:** to ensure operational continuity and the resilience of our operations in the face of water constraints, infrastructure impacts, and disruptions caused by extreme weather events.

 **Action:** assessment of physical climate-related risks, diversification of energy sources, and strengthening of business continuity planning.

 **Result:** in 2024, extreme weather events, such as the intense rainfall that affected the state of Rio Grande do Sul, temporarily impacted our operations in the affected regions, requiring the adoption of emergency measures to mitigate impacts on customers and employees.

If this risk intensifies, it may lead to restrictions on geographic expansion, increased operating costs, and the need for additional investments in infrastructure, energy, and strategic planning to ensure business continuity in the medium and long term.



Identified opportunities

Opportunity 1: greater access to credit and diversification of financial assets

Our commitment to sustainability strengthens our market reputation, attracting investors and strategic partners. This facilitates access to credit, diversification of financial assets, and the Company's growth. An example of this advantage was the issuance of a Sustainability-Linked Bond by SIMPAR and the securing of a credit line from BID Invest (Inter-American Development Bank).

Opportunity 2: use of low-carbon energy sources

GRI 302-5

In 2025, VAMOS initiated a new energy efficiency study aimed at evaluating opportunities for transitioning to the free energy market and the installation of photovoltaic systems across its operations. This initiative reflects the Company's strategy to reduce risks associated with tariff volatility, increase cost predictability, and expand the use of renewable sources in its operational units.

Currently, the use of renewable energy is already a reality across different Group operations. BMB operates photovoltaic generation systems, while Truckvan operates with 100% of its consumed energy sourced from the free energy market. VAMOS units located in Ramos and Itaquaquetuba, shared with other Group companies, also use energy purchased in the free energy market, reducing dependence on the National Interconnected System and exposure to tariff increases.

The instability in hydroelectric reservoir levels in Brazil, often below the ideal thresholds for energy generation, continues to represent a risk to supply security and to operating costs. In this context, the study initiated in 2025 aims to support future decisions regarding the expansion of self-generation and the purchase of energy in the free market, considering technical, economic, and operational criteria, as well as the integration of potential new units over time.

Advancements in the use of renewable sources and diversification of the energy matrix have the potential to generate environmental and financial gains for the Company in the medium and long term. Although self-generation initiatives require significant initial investments, these measures contribute to reducing operating expenses, strengthening energy resilience, and aligning VAMOS with its ESG agenda, reinforcing its strategic positioning with customers, investors, and other stakeholders.



7

Operating and financial results

Rental and Used Assets.....	124
Industry	129
Consolidated Financial Results	130



Interactive
summary



Rental and Used Assets

Throughout 2025, we achieved record operational and financial results in both rental and used assets sales, in addition to meeting the guidance established for the year.

The income statement showed record revenue and EBITDA, driven by the strong performance of rental services, which more than offset the normalization of margins in asset sales and the challenging environment in the Industry segment.

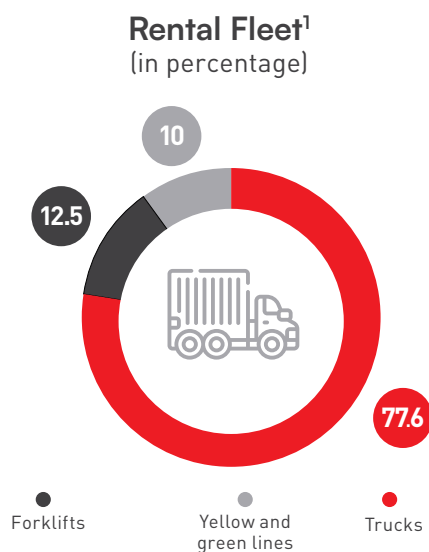
In addition to these results, we achieved one of the year's main objectives: organically deleveraging the Company, supported by increased operating cash generation from both rental services and asset sales, disciplined acquisition of new assets, and a higher utilization rate of the assets already in our fleet.

VAMOS's performance in 2025 reflected the Company's ability to deepen its presence within the operations of existing customers and to generate new contracts with strong profitability. The sectoral diversification of our customer base strengthened results generation and business resilience, while also positioning the Company as a strategic partner for virtually every sector of the economy, driving the renewal of the Brazilian fleet.



Progress of the rental fleet

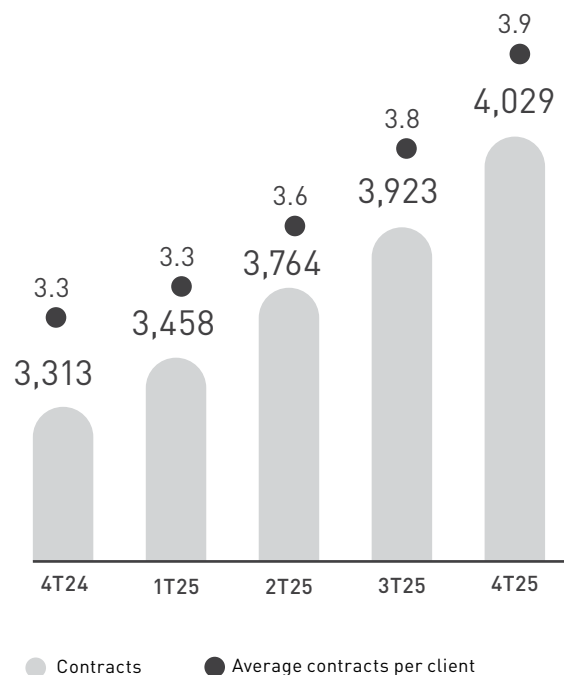
In 2025, the rental segment delivered significant efficiency and productivity gains, with EBITDA and EBIT growing at a faster pace than revenue, leased gross fixed assets, and total gross fixed assets. The rental fleet increased slightly by 0.7% compared to 2024, totaling 51,953 rental assets. The fleet composition remained concentrated in trucks, which continued to represent the largest share of the fleet, despite a decrease from 78.4% to 77.6%.



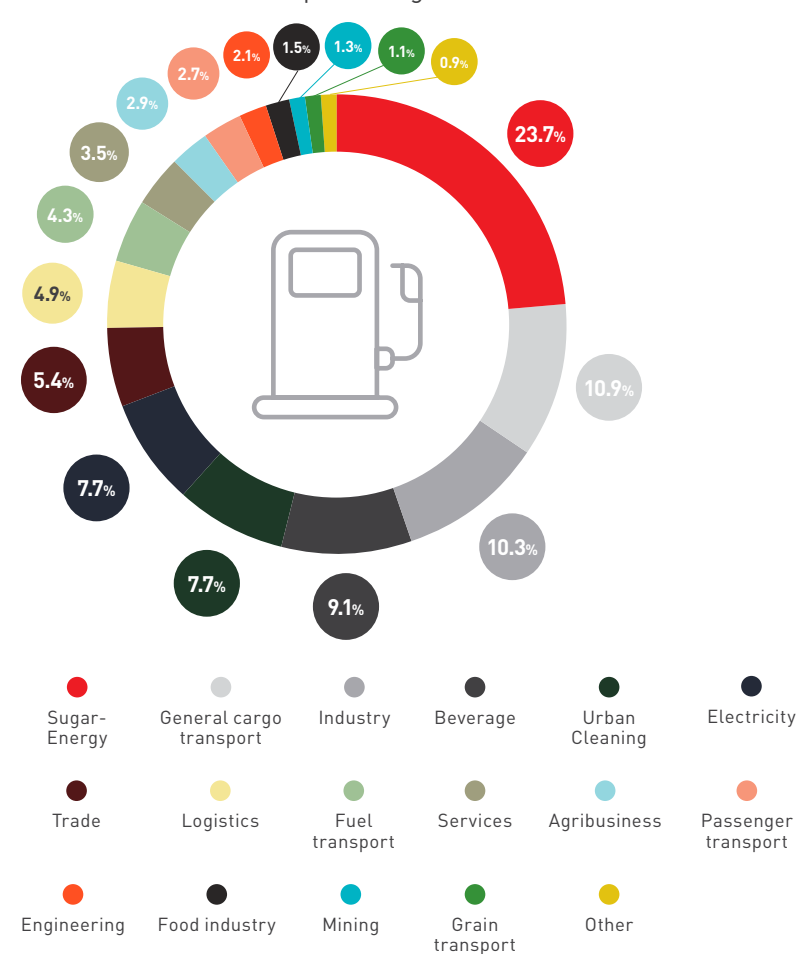
¹ Trucks include tractor units, trucks, utility vehicles, buses, and trailers. Does not include assets available for sale.

Broad customer base in several sectors of the economy

Our customer portfolio spans multiple sectors, reinforcing our penetration potential and helping mitigate concentration risks. In 2025, we recorded greater sectoral diversification, driven by the acquisition of new customers and the expansion of scope among existing customers, with a higher number of contracts per customer.



Rental revenue breakdown by segment — Dec/25
(in percentage)



Sempre Novo

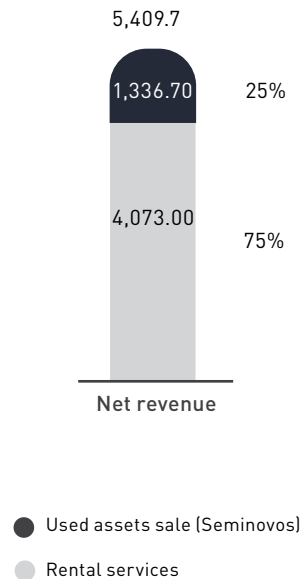
2025 marked the second year of the Sempre Novo product (the second rental cycle), and we recorded a 24.5% increase in contracted volume for this product versus 2024, demonstrating greater customer interest in this alternative, especially in a more challenging macroeconomic environment.

Throughout 2025, Sempre Novo gained traction and reached approximately 20% of Contracted CapEx in 4Q25, with a monthly contracting record in October 2025. Rental of used assets, whether through contract extensions or through Sempre Novo, played a key role in the Company's results in 2025, accounting for 31% of contracted CapEx for the year and enabling the optimization of investments already made, as well as higher fleet utilization.

Rental net revenue

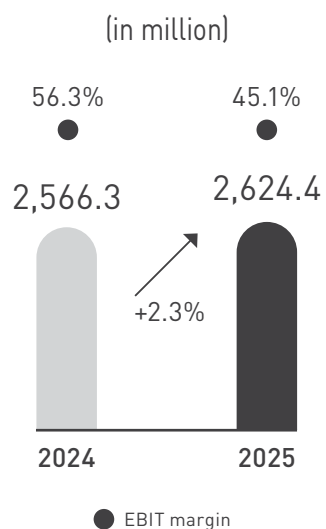
In 2025, we once again demonstrated our ability to secure new contracts that support organic growth in rental revenue. Rental net revenue reached R\$5,409.7 million for the year, representing an increase of 23.7% compared to 2024, when it totaled R\$4,373.5 million.

R\$ (in million)



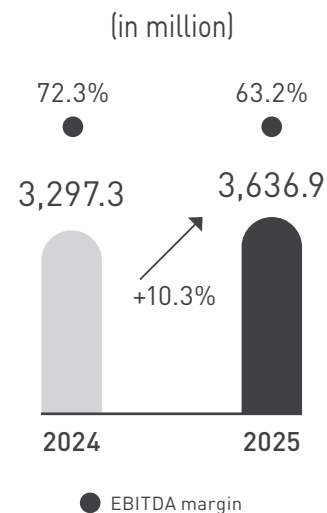
Rental EBIT

In 2025, rental EBIT totaled R\$2,624.4 million, up by 2.3% from 2024, reflecting a meaningful inflection in operating profit throughout the year, particularly in 4Q25. This performance reflects consistent gains in efficiency, productivity, and cost discipline, even amid the normalization of depreciation rates and a persistently high benchmark interest rate environment.



Rental EBITDA

EBITDA reached R\$3,636.9 million in 2025, a strong 10.3% increase compared to 2024, primarily driven by the performance of the rental operation, which sustained record revenue and results during the period. Rental EBITDA margin benefited from higher utilization rates, lower delinquency, and a greater contribution from other revenues, more than offsetting the normalization of margins in asset sales and the challenging environment in the Industry segment. In terms of profitability, EBITDA margin reached 90% in 4Q25—the highest of the year— while still not fully capturing the potential from utilization and cost and expense dilution, alongside the ongoing normalization of depreciation rates.



Used Assets

Net revenue from Used Assets Sales (Seminovos)

In 2025, sales of used assets reached a new historical level, with net revenue increasing to R\$1,337 million, more than double compared to 2024 (R\$724 million). This growth reflects not only the higher sales volume, which also more than doubled during the period, but also the expansion of the dealership network, the strengthening of sales channels, and the high liquidity of assets—factors that have become key competitive advantages.

Reach of Used Assets Sales (Seminovos)

Our presence in the used assets market was strengthened by our network of partner sales outlets and the operation of proprietary dealerships. This combination of channels has enabled greater reach and commercial efficiency, with sales throughout the year carried out primarily through VAMOS dealerships and partner outlets.

Store capillarity*



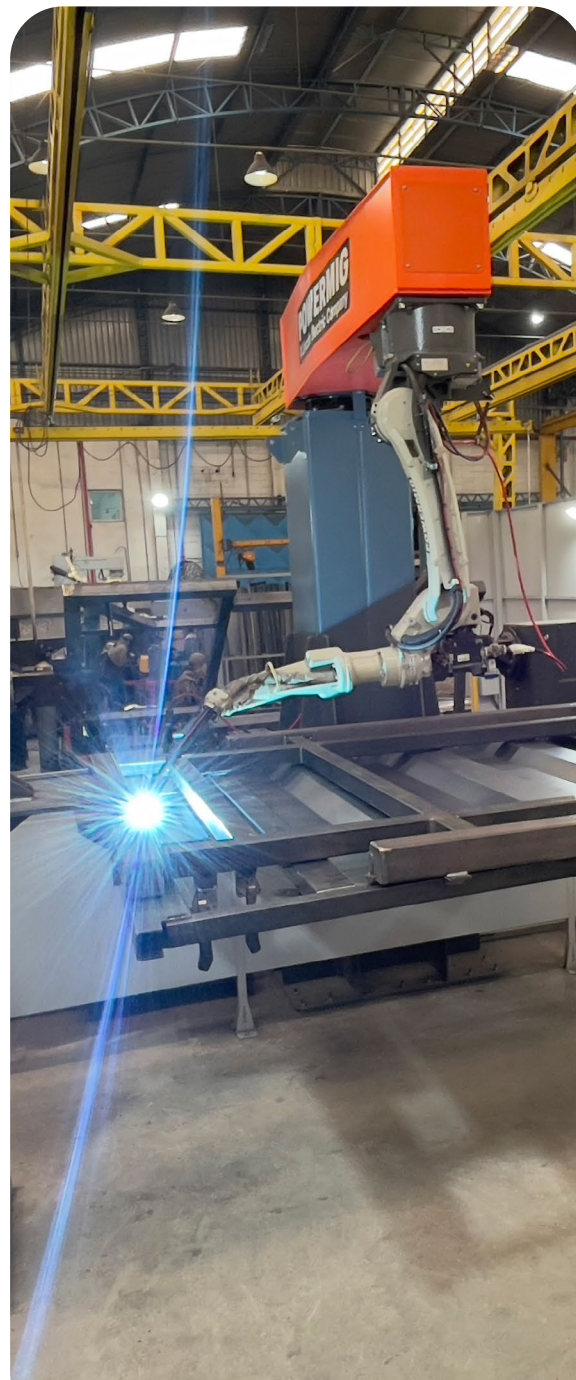
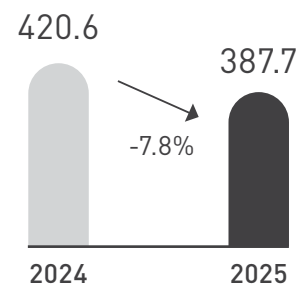
* Reference date: 03/25/2026

Industry

Net industrial revenue

Net industrial revenue declined in 2025 compared to 2024. Consolidated net revenue decreased from R\$421 million in 2024 to R\$388 million in 2025, down by 7.8%.

Industrial Net Revenue
(R\$ million)



Industrial EBIT

EBIT has remained negative since 2024, with a further deterioration in 2025, moving from -R\$3 million in 2024 to -R\$12 million in 2025.

Industrial EBITDA

Industrial EBITDA also declined in 2025, from R\$16 million in 2024 to R\$13 million in 2025.

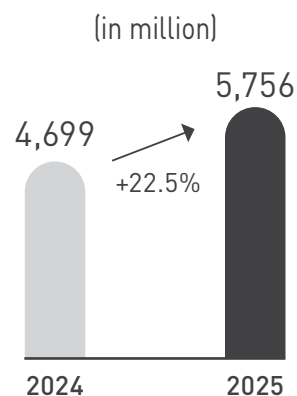
Operating performance was impacted by a less favorable mix, lower sales volume of road equipment, and inventory adjustments at Truckvan. In addition, as the gas-powered trucks prepared by BMB were delivered to the end customer only in 1Q26, an unrealized profit adjustment was recorded, offsetting the additional revenue generated from the transfer of these assets from BMB to VAMOS. As a result, the actual positive effect of this transaction will only be recognized in 1Q26.

Consolidated Financial Results

Consolidated net revenue

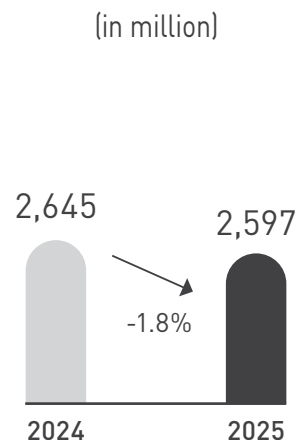
In 2025, our consolidated net revenue reached R\$5,756 million, setting a new record for the Company, a 22.5% increase compared to 2024, when consolidated net revenue totaled R\$4,699 million.

Growth was primarily driven by the rental segment, which expanded by 11.6%. Used Asset Sales (Seminovos) also posted significant growth, almost doubling compared to the previous year. Despite the decline in the Industry segment, overall performance underscores VAMOS's business model resilience.



Consolidated EBIT

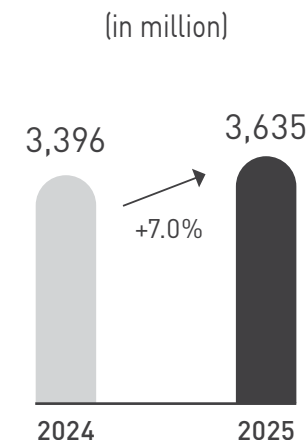
Consolidated EBIT for the year showed R\$2,597 million in 2025, representing a 1.8% decrease.



¹Considers adjusted figures excluding extraordinary and non-recurring effects related to the weather events in Rio Grande do Sul, as well as an extraordinary bad debt provision in 2Q24, and the effects of the reversal of provisions related to business acquisitions in 2Q25.

Consolidated EBITDA

In 2025, consolidated EBITDA showed positive growth, increasing from R\$3,396 million in 2024 to R\$3,635 million, up by 7.0%.



Financial result

In 2025, net finance expenses increased by 34%, mainly impacted by higher debt servicing costs, reflecting the higher benchmark interest rate (+33.3%).

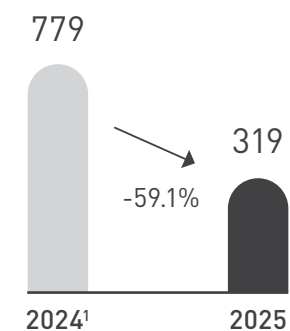


Consolidated net income

Consolidated net income declined significantly compared to 2024, totaling R\$319 million—a decrease of 59.1%—reflecting the impact of higher interest rates on financial results.



(in million)



¹Considers adjusted figures excluding extraordinary and non-recurring effects related to the weather events in Rio Grande do Sul, as well as an extraordinary bad debt provision in 2Q24, and the effects of the reversal of provisions related to business acquisitions in 2Q25.

8

Annexes

Complementary disclosure information	133
GRI content index	191
SASB content index	219
TCFD content index	220
Additional indicators	221
S&P Global CSA content index	222
Assurance Report	224



Complementary disclosure information

Identity

→ Certifications (coverage in %)

Certifications by international standards	2023	2024			2025
		Consolidated	Rental	Dealerships	
ISO 14001 ¹	2,8	2	6	0	7
ISO 9001 ²	4	3	9	0	10
EDGE ³	8	7	0	11	0
GPTW ²	1	3	3	0	3
Certification/audit/internal verification by the Company's own specialists					
Internal audit (other group companies)	100	100	100	100	100

¹ BMB and the VAMOS Locação unit in Mogi das Cruzes are certified under ISO 14001.

² The VAMOS Locação units in Mogi das Cruzes and Renato Paes de Barros, as well as BMB are certified under ISO 9001, with BMB also holding GPTW certification.

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



Corporate governance and compliance

→ Compliance with laws and regulations | GRI 2-27

Total number of significant instances of non-compliance with laws and regulations	2023	2024			2025
		VAMOS Locação	VAMOS Concessionária	Consolidated	
Instances for which fines were incurred	1	0	0	0	0
Instances for which non-monetary sanctions were incurred	0	0	0	0	0
Total cases	1	0	0	0	0

Note: the fine reported in 2023 is related to the operations of Transrio (a dealership), which is no longer part of VAMOS and has been managed by Automob since December 2024. The following criteria were adopted to define significant instances of non-compliance: situations in which the fine is equal to or greater than R\$5,000,000, regardless of its nature; instances that, irrespective of the amount, are considered relevant due to the matter involved and that impact the Company's operations and/or reputation; and instances in which non-monetary sanctions were incurred resulting in material impacts on operations. As of 2025, dealerships are no longer part of VAMOS.

Total number and monetary value of fines for instances of non-compliance with laws and regulations	2023			2024			2025
	VAMOS Locação	VAMOS Concessionária	Consolidated	VAMOS Locação	VAMOS Concessionária	Consolidated	
Number of cases	0	1	1	0	0	0	0
Monetary value	0	7,299,197.37	7,299,197.37	0	0	0	0

Note: the fine reported in 2023 is related to the operations of Transrio (a dealership), which is no longer part of VAMOS and has been managed by Automob since December 2024. The following criteria were adopted to define significant instances of non-compliance: situations in which the fine is equal to or greater than R\$5,000,000, regardless of its nature; instances that, irrespective of the amount, are considered relevant due to the matter involved and that impact the Company's operations and/or reputation; and instances in which non-monetary sanctions were incurred resulting in material impacts on operations. As of 2025, dealerships are no longer part of VAMOS.

→ Operations assessed for risks related to corruption | GRI 205-1

Operations assessed for risks related to corruption	2023	2024	2025
Percentage of operations assessed (%)	100.00	100.00	100.00

Note: until 2023, “operations” were defined as the number of business lines per company. The operations assessed included those that were audited and/or for which risk mapping was conducted (e.g., Movida – GTF, RAC, CS Frotas; VAMOS – Truck, machinery and equipment rental (Borgato), dealership of vehicles, machinery and equipment (Transrio) etc; JSL – General cargo, dedicated operations, forestry, among others). Within the CS Infra structure, only Ciclus was assessed by Internal Audit (eight processes). In 2023, no risk assessment was conducted. As of 2024, “operations” refer to the Group’s business verticals (Simpar, JSL, VAMOS, Movida, Automob, CS Infra, Banco BBC, CS Brasil, and Ciclus). In 2025, 1 operation was assessed. For internal audit, external audit, risk mapping, and whistleblowing channel activities, the Company reports findings to the Audit Committees and the Ethics and Compliance Committees.

→ Communication and training about anti-corruption policies and procedures | GRI 205-2

Governance body members that have been informed about and received training on anti-corruption policies and procedures, by region		2023			2024			2025		
		Active	Informed	Trained	Active	Informed	Trained	Active	Informed	Trained
Southeast	Number	17	9	6	17	8	3	17	10	4
	%	-	52.94	35.29	-	47.06	17.65	-	58.82	23.53

Note: there are no governance body members operating outside the Southeast region.



→ Employees that have been informed about and received training on anti-corruption policies and procedures, by | GRI 205-2

		2023						2024						2024						2024					
Employees that have been informed and trained, by region								Rental						Dealerships						Consolidated					
		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
North	Number	61	59	51	60	59	51	0	0	0	0	0	0	66	62	61	66	62	61	66	62	61	66	62	61
	%	-	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	65	48	46	47	46	44	29	29	26	29	29	26	39	39	39	39	39	39	68	68	65	68	68	65
	%	-	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	623	609	499	621	609	499	40	40	32	40	40	32	478	473	450	478	473	450	518	513	482	518	513	482
	%	-	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	1,449	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
	%	-	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	239	233	200	239	233	200	122	122	109	122	122	109	270	227	192	270	227	192	392	349	301	392	349	301
	%	-	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
Abroad	Number	19	0	0	0	0	0	20	0	0	0	0	0	0	0	0	0	0	0	20	0	0	0	0	0
	%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	Number	2,456	2,177	1,913	2,045	2,015	1,751	2,304	1,402	1,233	1,397	1,377	1,216	1,330	1,076	989	1,113	1,046	964	3,634	2,478	2,222	2,510	2,423	2,180
	%	-	88.64%	77.89%	-	98.53%	85.62%	-	60.85%	53.52%	-	98.57%	87.04%	-	80.90%	74.36%	-	93.98%	86.61%	-	68.19%	61.14%	-	96.53%	86.85%

→ Employees that have been informed and trained, by region | GRI 205-2

		2025					
Employees that have been informed and trained, by region		Including newly acquired companies			Excluding newly acquired companies		
		Assets	Informed	Trained	Assets	Informed	Trained
North	Number	0	0	0	0	0	0
	%	-	-	-	-	-	-
Northeast	Number	48	48	46	48	48	46
	%	-	100.00%	95.83%	-	100.00%	95.83%
Midwest	Number	65	65	57	65	65	57
	%	-	100.00%	87.69%	-	100.00%	87.69%
Southeast	Number	2,020	1,194	1,157	1,196	1,194	1,157
	%	-	59.11%	57.28%	-	99.83%	96.74%
South	Number	142	142	135	142	142	135
	%	-	100.00%	95.07%	-	100.00%	95.07%
Abroad	Number	19	0	0	0	0	0
	%	-	-	-	-	-	-
Total	Number	2,294	1,449	1,395	1,451	1,449	1,395
	%	-	63.16%	60.81%	-	99.86%	96.14%

Note: As of 2025, the companies in the heavy segment — Vamos Máquinas e Equipamentos S.A., Transrio Caminhões, Ônibus, Máquinas e Motores Ltda., Vamos Comércio de Máquinas Agrícolas Ltda., and HM Comércio e Manutenção de Empilhadeiras Ltda. — are now part of Automob’s business and are no longer included in VAMOS’s scope. As of 2025, dealerships are no longer part of VAMOS.

→ Communication and training about anti-corruption policies and procedures | GRI 205-2

Employees that have been informed and trained, by employee category		2023						2024						2024						2024					
		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		
		Assets	Informed	Trained	Assets	Informed	Trained	Assets	Informed	Trained	Assets	Informed	Trained	Assets	Informed	Trained	Assets	Informed	Trained	Assets	Informed	Trained	Assets	Informed	Trained
Executive Board	Number	18	14	13	13	13	12	14	13	3	7	7	3	5	5	1	4	4	1	19	18	4	11	11	4
	%	-	77.78	72.22%	-	100%	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	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%	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	122	117	113	115	115	113	108	91	86	91	91	86	43	43	35	39	39	35	151	134	121	130	130	121
	%	-	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%
Dealership management	Number	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%	76.19%	-	100.00%	76.19%	-	-	-	-	-	-	-	100.00%	93.55%	-	100.00%	93.55%	-	100%	93.55%	-	100.00%	93.55%
Coordination (Junior management)	Number	96	84	81	80	79	76	94	64	61	65	63	60	45	38	38	38	35	35	139	102	99	103	98	95
	%	-	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	68	65	63	54	54	52	87	64	64	65	64	64	24	23	23	24	23	23	111	87	87	89	87	87
	%	-	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 staff	Number	549	506	467	478	476	437	504	396	385	398	391	380	251	201	190	209	197	186	755	597	575	607	588	566
	%	-	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 staff	Number	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	1,433	1,228
	%	-	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%	-	61.42%	84.05%
Apprentices	Number	27	22	19	22	21	18	38	33	11	33	33	11	15	9	8	10	10	9	53	42	19	43	42	19
	%	-	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%	-	79.25%	44.19%
Interns	Number	16	13	11	13	13	11	21	20	20	20	20	20	6	0	0	0	0	0	27	20	20	20	20	20
	%	-	81.25%	84.62%	-	100.00%	84.62%	-	95.24%	95.24%	-	100.00%	100.00%	-	-	-	-	-	-	-	74.07%	74.07%	-	100.00%	100.00%
Trainees	Number	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	Number	2,456	2,177	1,754	1,913	2,015	1,753	2,304	1,402	1,233	1,397	1,377	1,216	1,330	1,076	989	1,113	1,096	1,024	3,634	2,478	2,222	2,510	2,454	2,180
	%	88.64%	80.57%	-	98.53%	85.72%	-	60.85%	53.52%	-	98.57%	87.04%	-	80.90%	74.36%	-	98.47%	92.00%	-	68.19%	68.19%	-	97.77%	86.85%	-

→ Communication and training about anti-corruption policies and procedures | GRI 205-2

Employees that have been informed and trained, by employee category		2025					
		Including newly acquired companies			Excluding newly acquired companies		
		Assets	Informed	Trained	Assets	Informed	Trained
Executive Board	Number	14	3	3	3	3	3
	%	-	21.43%	21.43%	-	100.00%	100.00%
General management (Senior Management)	Number	8	8	8	8	8	8
	%	-	100%	100%	-	100.00%	100.00%
Area management	Number	133	118	114	118	118	114
	%	-	88.72%	85.71%	-	100.00%	96.61%
Dealership management	Number	0	0	0	0	0	0
	%	-	-	-	-	-	-
Coordination (Junior Management)	Number	97	66	66	66	66	66
	%	-	68.04%	68.04%	-	100.00%	100.00%
Supervision	Number	63	42	42	42	42	42
	%	-	66.67%	66.67%	-	100.00%	100.00%
Administrative staff	Number	384	284	284	284	284	284
	%	-	73.96%	73.96%	-	100.00%	100.00%
Operational staff	Number	1.533	888	840	890	888	840
	%	-	57.93%	54.79%	-	99.78%	94.38%
Apprentices	Number	49	28	26	28	28	26
	%	-	57.14%	53.06%	-	100.00%	92.86%
Interns	Number	13	12	12	12	12	12
	%	-	92.31%	92.31%	-	100.00%	100.00%
Trainees	Number	0	0	0	0	0	0
	%	-	-	-	-	-	-
Total	Number	2,294	1,449	1,395	1,451	1,449	1,395
		-	63.16%	60.81%	-	99.86%	96.14%

Note: as of 2025, the companies in the heavy segment — Vamos Máquinas e Equipamentos S.A., Transrio Caminhões, Ônibus, Máquinas e Motores Ltda., Vamos Comércio de Máquinas Agrícolas Ltda., and HM Comércio e Manutenção de Empilhadeiras Ltda. — are now part of Automob's business and are no longer included in VAMOS' scope. As of 2025, dealerships are no longer part of VAMOS.

→ Confirmed incidents of corruption and actions taken | GRI 205-3, 3-3 Material topic: Ethics, compliance, and good corporate governance practices

Confirmed incidents of corruption and actions taken	2023	2024			2025
		Rental	Dealerships	Consolidated	
Confirmed incidents of corruption	0	2	1	3	1
Confirmed incidents in which employees were dismissed or disciplined for corruption	0	1	1	2	1
Confirmed incidents when contracts with business partners were terminated or not renewed due to violations related to corruption	0	1	0	1	0

Note: in 2025, one confirmed incident of corruption was identified, classified as “private corruption,” with no records of public corruption. As of 2025, dealerships are no longer part of VAMOS.

→ Incidents of discrimination and corrective actions taken | GRI 406-1

Total number and status of incidents of discrimination	2023	2024			2025
		Rental	Dealerships	Consolidated	
Total number of incidents of discrimination	11	16	2	18	5
Incidents reviewed by the organization	11	10	1	11	2
Incidents with remediation plans that have been implemented, with results reviewed through routine internal management review processes	0	2	0	2	0
Incident no longer subject to action (resolved, completed)	11	10	1	11	2

Note: no incidents were reported in which remediation plans were implemented and reviewed.

The figures refer to reports related to employees and/or to processes carried out by corporate areas that provide shared services to Group companies. The figures represent the total number of reports investigated (substantiated, unsubstantiated, inconclusive, insufficient data, and loss of object) as well as those pending investigation. Regarding case handling, the following scenario may occur: the reporting party may classify a report as moral harassment or discrimination; however, upon conclusion of the investigation, it may be determined that the case involves managerial misconduct rather than harassment or discrimination, resulting in the reclassification of the report. All reports classified under the following categories were considered: Moral Harassment, Discrimination, Sexual Harassment, or Sexual Misconduct. As of 2025, dealerships are no longer part of VAMOS.

→ Contributions to organizations (R\$) - consolidated

Institutions	2023	2024	2025
UN's Global Compact	11,980.00	13,822.86	16,620.00
Women 360	0.00	0.00	3,333.33
<i>Na Mão Certa</i> Program	8,052.50	8,441.25	8,863.50
Abrasca	28,600.00	30,300.00	31,600.00
Total	48,632.50	52,564.11	60,416.83

Note: The Company is a signatory to the UN Global Compact and is part of the Climate Action Platform, as well as the Biofuels and Electric Mobility Hub, in alignment with the goals of the Paris Agreement, particularly with regard to climate change mitigation and the transition to a low-carbon economy.

Category	2023	2024	2025
Lobbying, interest representation or similar	0.00	0.00	0.00
Local, regional, or national political campaigns/organizations/candidates	0.00	0.00	0.00
Trade associations or tax-exempt groups	48,632.50	52,564.11	60,416.83
Other (e.g., expenses related to election measures or referendums)	0.00	0.00	0.00
Total	48,632.50	52,564.11	60,416.83

Participation in other committees/bodies

Board Member's Name	Participation in other committees/bodies	Tenure on VAMOS's Board (years)	% attendance at 2025 meetings
Antônio da Silva Barreto Junior	4 (He is a member of the Company's Board of Directors, of JSL S.A., and of Ciclus Ambiental Rio S.A., and serves as Investor Relations Officer of Automob Participações S.A., where he also also holds the position of Chief Executive Officer)	4	100
Denys Marc Ferrez	7 (He is Executive Vice President of Corporate Finance and Investor Relations Officer at Simpar, and also serves as a member of the Company's Board of Directors and of the Boards of JSL, Movida, and Automob, in addition to sitting on their respective Finance Committees)	4	100
Fernando Antonio Simões	5 (He is Chairman of the Board of Directors of JSL, Movida, Vamos, and Automob, and Chief Executive Officer and member of the Board of Directors of SIMPAR)	4	100
Maria Fernanda Teixeira	10 (She serves as a board member of organizations such as Amcham, Claranet Technology, Raia Drogasil, Grupo Moura, Magazine Luiza, Simpar, Vamos, the World Bank Council on Gender and Development, and the Inter-American Dialogue for the Americas. She is also Chair of the Board of Pérola, and Co-founder and Board Member of Grupo Mulheres do Brasil)	2	100
Renato Horta Franklin	2 (Chief Executive Officer of Via Varejo and Emeritus Board Member of the NGO Capitalismo Consciente Brasil)	0.7	100
Average	5.6	2.9	100

Economic and financial results

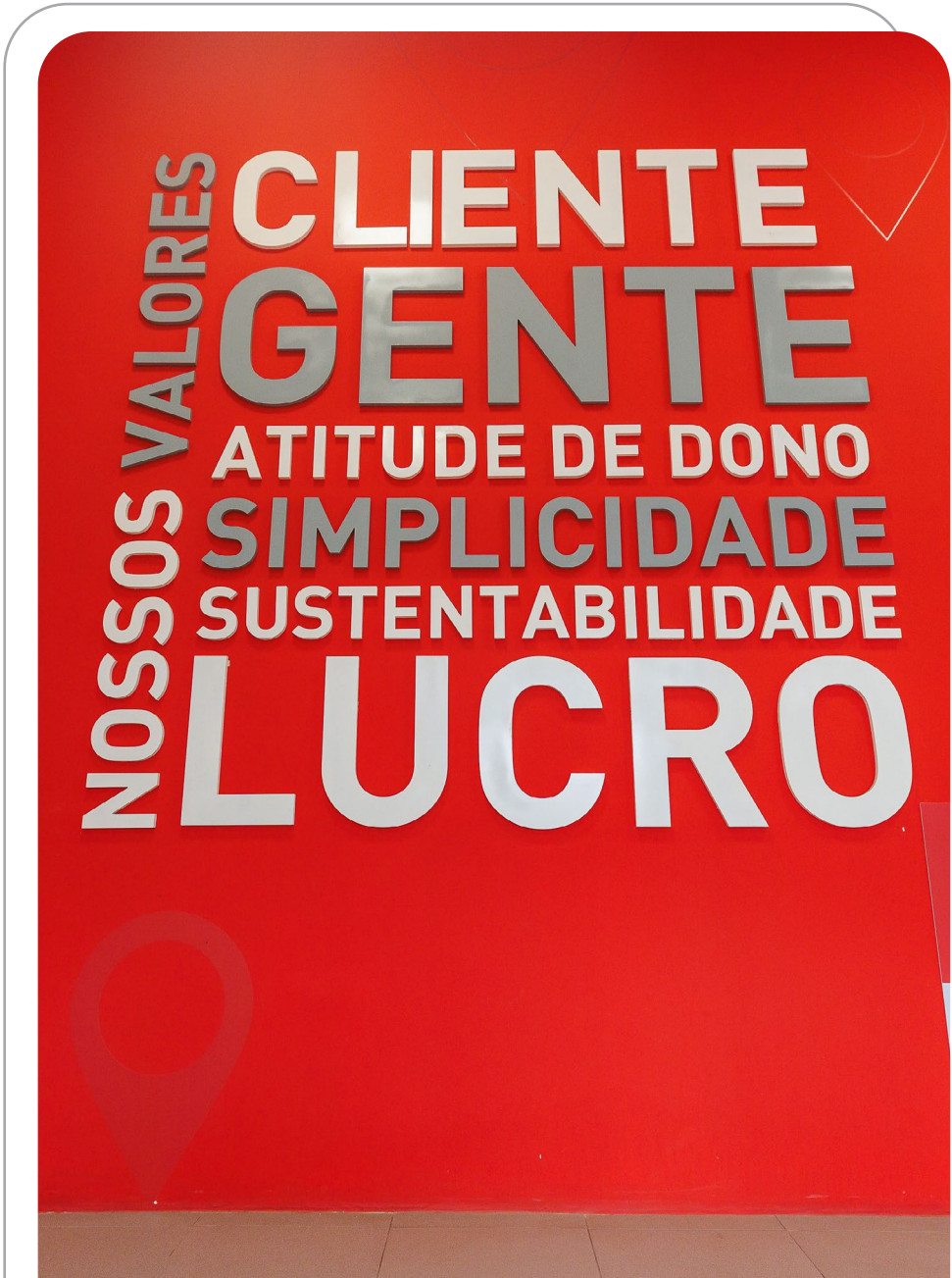
→ Direct economic value generated and distributed (R\$ thousand) | GRI 201-1

	2023	2024	2025
Direct economic value generated	4,044,450.00	5,283,521.00	6,357,234.94
Gross Revenue	4,044,450.00	5,283,521.00	6,357,234.94
Economic value distributed	1,235,374.00	1,939,601.00	3,126,646.60
Operating costs	575,915.00	1,116,359.00	1,295,171.83
Asset sale costs	608,424.00	577,585.00	1,283,967.29
Personnel (salaries and benefits)	-	-	158,971.03
Payments to government	51,035.00	245,657.00	388,536.45
Retained economic value	2,809,076.00	3,343,920.00	3,230,588.34

Note: no economic values were reported for payments to providers of capital or investments in the community.



Find out more in the **Financial Stataments**.



Stakeholder Engagement

→ Materiality process | GRI 3-1, 3-2, 3-3

Material topic	Why it is material/business case	Related aspects/ impacts	Business strategies	Who prioritizes	Capital	SDG	Indicators	Compensation	Risks and opportunities
Ethics, compliance, and good corporate governance practices	Ethics, compliance, and governance are pillars of VAMOS's operations. Corporate governance is conducted in accordance with robust internal guidelines and the requirements of B3's Novo Mercado, the segment in which the Company is listed. Promoting transparency is one of the goals of our engagement with investors, suppliers, and customers.	Transparency Compliance Risk Management Data Security	The adoption of governance and control mechanisms, including integrity instruments such as the Whistleblowing Channel and the Transparency Line, contributes to mitigating strategic, operational, and compliance risks, thereby strengthening the integrity of decision-making processes, regulatory compliance, and the preservation of the Company's economic and reputational value.	All stakeholders.	Intellectual and relationship.	16 - Peace, justice and strong institutions	Performance in indices.. Compliance indicators: Whistleblowing Channel, integrity training.	Legal and contractual compliance Delinquency management Valid regulatory licenses (environmental, Fire Department Inspection Certificate – AVCB, operating licenses) Process governance, audits, internal controls Supplier management	Strategic, image and compliance risks. Opportunities to enhance reputation and access to capital.
Climate strategy and environmental management	Greenhouse gas emissions are a characteristic impact of the transportation sector. VAMOS operates focused on efficiency and smart fleet utilization, 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 and technologically advanced assets. VAMOS's fleet has an average age below the national average. We prioritize the use of renewable energy and participate in forums to identify emission reduction strategies. We advance our decarbonization agenda by supporting our customers with electric forklifts, trucks, and light commercial vehicles, as well as trucks powered by CNG/ biomethane, and by offsetting our Scope 1 and 2 emissions, while also promoting Scope 3 offsetting through the VAMOS Carbon Zero Program.	Employees, suppliers and sector companies, customers, and civil society.	Natural; manufactured.	3 - Good health and well-being; 7 - Affordable and clean energy; 12 - Responsible consumption and production; 13 - Climate action; 14 - Life below water; 15 - Life on land	GHG emissions (tCO2e) Target: Contributes to a 15% reduction in GHG emissions intensity by 2030 at the SIMPAR holding level. Waste generation (t). Electricity consumption (kWh). Water consumption (liters).	Climate strategy. Emissions mitigation projects Waste management and disposal (MTR, environmental control) Environmental licenses and operational environmental requirements	Image, compliance, and climate-related risks. Opportunities to reduce operating costs and access financing and incentives.

→ Materiality process | GRI 3-1, 3-2, 3-3

Material topic	Why it is material / Business case	Related aspects/ impacts	Business strategies	Who prioritizes	Capital	SDG	Indicators	Compensation	Risks and opportunities
Valuing of employees and respect for diversity	VAMOS depends on skilled workforce management, given the sector's high technical demands. Appreciation, 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 and development programs, including: the Technical Apprenticeship Program, People Cycle Program (Ciclo de Gente), Acelera Líder, VAMOS University, and the Mechanic of Value Program, and through the holding company SIMPAR, Você Quer? Você Pode! (Do you want it? You can do it!) and Mentorship for women. In addition, we have a Productive Inclusion Working Group.	Employees, civil society, and executives.	Human	3 - Good health and wellbeing; 4 - Quality education; 5 - Gender equality; 8- Decent work and economic growth; 10 - Reduced inequalities	% of women, Black people and people with disabilities in all positions, including leadership positions.	Turnover reduction. Training programs (Escola de Vendas, Escola de Mecânicos, leadership). Diversity and inclusion programs (people with disabilities, women, young apprentices). Leadership development and training trails. Internal engagement, climate, and talent attraction.	Operational and compliance risks. Opportunities in talent, organizational climate, and innovation.
People's health and safety	People's health and safety are essential to VAMOS, as they preserve the integrity and well-being of employees, partners, third parties, and customers, while also supporting the continuity and efficiency of our operations. In a context of highly demanding operations, maintaining high safety standards strengthens the organizational culture, service quality, and trust in the Company.	Accident Management and Safety Road Safety	The Work Safely Program (Trabalhe +Seguro) reinforces our commitment to prevention, ongoing training, channels for reporting risks and incidents, and technical visits aimed at anticipating and mitigating health and safety risks.	Employees, suppliers and sector companies, customers, and civil society.	Human, social and relationship	3 - good health and wellbeing	Incident rate.	Trabalhe Mais Seguro. Lost-time Injury rate. OSH Programs and prevention. Use and management of EPPs. Safety licenses (e.g., Fire Department). Internal safety campaigns and operational risk management.	Operational, people's integrity and image risks. Opportunities to reduce incidents, strengthening of the safety culture, and compliance.

→ **Materiality process** | GRI 3-1, 3-2, 3-3

Material topic	Why it is material / Business case	Related aspects/ impacts	Business strategies	Who prioritizes	Capital	SDG	Indicators	Compensation	Risks and opportunities
Economic and financial growth, innovation, and service diversification	Sustainable results are essential to VAMOS, as they ensure long-term value creation in a context of accelerated expansion and service diversification. This topic strengthens operational efficiency and the customer experience, driving resilient investments, asset modernization, and innovation, with the integration of technology and more sustainable solutions into the growth strategy.	Customer relations Sustainable investment Business Resilience New Technologies Connectivity	VAMOS supports its growth through the expansion and diversification of services, investments in infrastructure and digitalization, and fleet modernization with more sustainable solutions, such as electric vehicles and CNG/biomethane (Aura Project). This also includes advancements in technology and digitalization through the use of AI (Letícia), telemetry and customer service portals.	Investors, lenders, shareholders, board members, and executives.	Financial; Intellectual; Manufactured	8 - Decent work and economic growth; 9 - Industry, innovation and infrastructure; 12 - Responsible consumption and production	Investment and returns from social and environmental projects	Gross revenue, EBIT, operating margin. Capex deployed (financial perspective). Operational efficiency and cost reduction. System innovation, BI, automation, CRM, and digitalization.	Strategic, market, liquidity, and credit risks. Opportunities to expand the portfolio and enter new markets.
Development of the Brazilian fleet	With its innovative profile, VAMOS drives best practices and sustainable solutions, contributing to fleet renewal in the transportation and logistics sector. This topic strengthens the circular economy and expands access to more modern vehicles through rental, while also requiring responsible lifecycle management of assets—from decommissioning to proper disposal—and attention to the environmental and social challenges associated with the sector.	Sustainable Mobility Sustainable Urbanization and Infrastructure Energy and Autonomous Vehicles	Purpose of renewing the Brazilian fleet with safer and more sustainable technologies (gas, electric, and telemetry), monitoring the average fleet age, managing asset decommissioning and proper disposal, controlling pollutants, and expanding access to a modern fleet through rental.	Customers, suppliers, and civil society.	Manufactured	9 - Industry, innovation and infrastructure; 12 - Responsible consumption and production	Fleet average age % of electric vehicles	Fleet availability. Preventive maintenance. Implementation of tracking systems and asset management.	Operational, strategic, and market risks. Opportunities related to tax incentives, infrastructure, accident prevention, and emissions reduction.

→ **Materiality process** | GRI 3-1, 3-2, 3-3

Material topic	Why it is material / Business case	Related aspects/ impacts	Business strategies	Who prioritizes	Capital	SDG	Indicators	Compensation	Risks and opportunities
Impact on communities and the value chain	Managing impacts and strengthening local development expands job and income generation and supports the economies of the regions where VAMOS operates, including through local suppliers. At the same time, addressing this topic helps balance the effects of operational expansion on infrastructure and resource use, while reinforcing social and environmental standards across the value chain and strengthening trust and the social license to operate.	Valuing of Partners Regional Development and Impact Community Engagement Corporate Citizenship Sustainable cities and communities	VAMOS promotes local development through productive inclusion initiatives, such as Mecânico de Valor and Technical Apprenticeship programs, supports the Julio Simões Institute and other organizations, and strengthens regional economies by engaging local suppliers. To ensure standards across the value chain, it applies its Human Rights Policy and Code of Conduct, aligned with commitments such as the UN Global Compact, the SDGs, the Women 360 Movement, and the Na Mão Certa Program.	Employees, suppliers and sector companies, customers, civil society, investors, lenders, shareholders and board members.	Social and relationship	1 - No poverty; 2 - Zero hunger and sustainable agriculture; 10 - Reduced inequalities; 16 - Peace, justice and strong institutions; 17 - Partnerships for the goals	Social investment	NPS (when associated with customer value perception). Supplier relationships (requirements, compliance, impact). Institutional communication, campaigns, and events.	Image and compliance risks. Opportunities for local economic development and job creation.



Diversity in governance bodies

→ Diversity of governance bodies and employees by gender (%) | GRI 405-1

Diversity of governance bodies by gender(%)	2023		2024		2025	
	Men	Women	Men	Women	Men	Women
Sustainability Committee	66.70%	33.30%	66.70%	33.30%	67.00%	33.00%
Audit Committee	33.30%	66.70%	33.30%	66.70%	33.00%	67.00%
Ethics and Compliance Committee	100.00%	0.00%	100.00%	0.00%	100.00%	0.00%
Financial Committee	100.00%	0.00%	100.00%	0.00%	67.00%	33.00%
Executive Board	100.00%	0.00%	100.00%	0.00%	100.00%	0.00%
Board of Directors	80.00%	20.00%	80.00%	20.00%	80.00%	20.00%
Members of governance bodies (total)	17.00%	4.00%	17.00%	4.00%	16.00%	5.00%

Note: change in the Financial Committee. A male member resigned and a female member joined. In total, VAMOS has 17 individuals and 21 positions across its boards.



→ Diversity of governance bodies and employees by race/color (%) | GRI 405-1

Diversity of governance bodies by race/color(%)	2023		2024		2025	
	White	Brown	White	Brown	White	Brown
Sustainability Committee	100.00%	0.00%	100.00%	0.00%	100.00%	0.00%
Audit Committee	66.70%	33.30%	66.70%	33.30%	66.70%	33.30%
Ethics and Compliance Committee	100.00%	0.00%	100.00%	0.00%	100.00%	0.00%
Financial Committee	100.00%	0.00%	100.00%	0.00%	100.00%	0.00%
Executive Board	100.00%	0.00%	100.00%	0.00%	100.00%	0.00%
Board of Directors	100.00%	0.00%	100.00%	0.00%	100.00%	0.00%
Members of governance bodies (total)	95.20%	4.80%	17.00%	4.00%	95.00%	5.00%

Note: 2024 data have been updated, as incorrect information was published last year. There was a change in the Financial Committee, with a male member resigning and a female member joining. In total, VAMOS has 17 individuals and 21 positions across its boards.

→ Diversity of governance bodies by age group (%) | GRI 405-1

Diversity of governance bodies by age group (%)	2023					2024					2025				
	Under 24 years old	24-30 years old	30-50 years old	50-55 years old	Over 55 years old	Under 24 years old	24-30 years old	30-50 years old	50-55 years old	Over 55 years old	Under 24 years old	24-30 years old	30-50 years old	50-55 years old	Over 55 years old
Sustainability Committee	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	67.00%	33.00%	0.00%
Audit Committee	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	100.00%
Ethics and Compliance Committee	0.00%	0.00%	33.30%	0.00%	66.70%	0.00%	0.00%	33.30%	0.00%	66.70%	0.00%	0.00%	33.00%	0.00%	67.00%
Financial Committee	0.00%	0.00%	66.70%	33.30%	0.00%	0.00%	0.00%	66.70%	33.30%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%
Executive Board	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	75.00%	25.00%	0.00%	0.00%	0.00%	75.00%	25.00%	0.00%
Board of Directors	0.00%	0.00%	40.00%	20.00%	40.00%	0.00%	0.00%	40.00%	20.00%	40.00%	0.00%	0.00%	40.00%	20.00%	40.00%
Members of governance bodies (total)	0	0	12	2	7	0	0	11	3	7	0	0	8	6	7

Note: change in the Financial Committee. A male member resigned and a female member joined.

Our people

→ Employees by gender and employment type | GRI 2-7

Employees by gender and employment type¹	2023²			2024³						2025			
				Rental		Dealerships		Consolidated					
	Men	Women	Total	Men	Women	Men	Women	Men	Women	Total	Men	Women	Total
Permanent employees	2,786	603	3,389	1,788	451	1,095	238	2,883	689	3,572	1,840	387	2,227
Temporary employees	41	35	76	36	16	5	5	41	21	62	26	41	67
Total employees	2,827	638	3,465	1,824	467	1,100	243	2,924	710	3,634	1,866	428	2,294
Full-time employees	2,796	621	3,417	1,808	462	1,089	237	2,897	699	3,596	1,830	409	2,239
Part-time employees	31	17	48	16	5	11	6	27	11	38	36	19	55
Total employees	2,827	638	3,465	1,824	467	1,100	243	2,924	710	3,634	1,866	428	2,294

¹ Active employees (TRUCKVAN, BMB, and BMB LATAM) recorded in SAP were considered (excluding terminated employees and those on leave) as of December 31 of each reporting year.

² Data from acquired companies with standalone systems outside SAP are consolidated with the others.

³ As of 2023, there was a reclassification of employees across administrative and operational functional categories.

⁴ With respect to employees allocated to operational units abroad, only the Mexico unit is considered, in the case of VAMOS Locação – BMB.

⁵ In 2025, the indicator methodology was revised to exclude Statutory Officers, and dealerships that are no longer part of VAMOS, leaving VAMOS Locação and acquired companies (VAMOS Indústria). We are in the process of assessing whether there are any employees without guaranteed working hours.

→ Number of employees by region and employment type | GRI 2-7

Number of Employees by region and employment type¹	2023							2024²																				
								Rental							Dealerships							Consolidated						
	North	Northeast	Midwest	Southeast	South	Abroad (Mexico)³	Total	North	Northeast	Midwest	Southeast	South	Abroad (Mexico)⁴	Total	North	Northeast	Midwest	Southeast	South	Abroad (Mexico)⁴	Total	North	Northeast	Midwest	Southeast	South	Abroad (Mexico)⁴	Total
Permanent employees	65	65	613	2,276	351	19	3,389	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	2	0	10	58	6	0	76	0	0	0	51	1	0	52	3	0	0	5	2	0	10	3	0	0	56	3	0	62
Total employees	67	65	623	2,334	357	19	3,465	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	67	65	614	2,300	352	19	3,417	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	9	34	5	0	48	0	0	0	21	0	0	21	1	0	0	12	4	0	17	1	0	0	33	4	0	38
Total employees	67	65	623	2,334	357	19	3,465	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

2025⁵							
Number of employees by region and employment type¹	North	Northeast	Midwest	Southeast	South	Abroad (Mexico)⁴	Total
Permanent employees	0	48	65	1,958	137	19	2,227
Temporary employees	0	0	0	62	5	0	67
Total employees	0	48	65	2,020	142	19	2,294
Full-time employees	0	48	65	1,986	140	0	2,239
Part-time employees	0	0	0	34	2	19	55
Total employees	0	48	65	2,020	142	19	2,294

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

2. Data from acquired companies with standalone systems outside SAP are consolidated with the others.

3. As of 2023, there was a reclassification of employees across administrative and operational functional categories.

4. With respect to employees allocated to operational units abroad, only the Mexico unit is considered, in the case of VAMOS Locação – BMB.5. In 2025, the indicator methodology was revised to exclude Statutory Officers, and dealerships that are no longer part of VAMOS, leaving VAMOS Locação and acquired companies (VAMOS Indústria). We are in the process of assessing whether there are any employees without guaranteed working hours.

→ Total and percentage of employees by gender/employee category | GRI 404-1

2025

Gender	2025	
	Total hours	Average hours
Male	35,756.48	19.16
Female	7,846.89	18.33
Total training hours	43,603.37	19.01

Note: The average investment in training per employee was R\$214.10.

→ Average number of training hours per employee, by employee category | GRI 404-1

2025

Employee category	2025	
	Total hours	Average hours
Executive Board	402.00	28.71
General Management (Senior Management)	208.17	26.02
Area management	5,138.57	38.64
Coordination (Junior Management)	2,146.55	22.13
Supervision	1,033.42	16.40
Administrative staff	4,543.77	11.83
Operational	29,555.92	19.28
Trainees	349.59	7.13
Intern	225.38	17.34
Total training hours	43,603.37	19.01

Note: the consolidated data covers the operations of Truckvan and Vamos, focusing on training provided by the Health, Safety, and Environment (HSE) department for active employees through December 2025. Exceptionally for the BMB unit, the report segmented by functional category will not be presented due to the transition to a new educational hours tracking system. To address this gap, the company has already implemented a corrective action plan that will ensure full traceability and the quality of metrics starting in fiscal year 2026. Additionally, for reasons of strategic comparability and changes in the organizational structure that occurred in 2023, the indicators presented are limited to the 2025 cycle and do not include store management, apprentices, or interns in the current scope.



→ Total and percentage of employees by gender and employee category | GRI 405-1

Total and percentage of employees by gender and employee category			2023		2024				2025	
					Rental		Dealerships		Consolidated	
			Total	%	Total	%	Total	%	Total	%
Executive Board	Men		18	82.00%	10	71.00%	5	100.00%	15	78.90%
	Women		4	18.20%	4	29.00%	0	-	4	21.10%
	Total		22	100.00%	14	100.00%	5	100.00%	19	100.00%
General Management (Senior Management)	Men		11	91.70%	6	75.00%	7	100.00%	13	86.70%
	Women		1	8.30%	2	24.00%	0	-	2	13.30%
	Total		12	100.00%	8	100.00%	7	100.00%	15	100.00%
Area management	Men		121	82.90%	82	76.00%	38	88.00%	120	79.50%
	Women		25	17.10%	26	24.00%	5	12.00%	31	20.50%
	Total		146	100.00%	108	100.00%	43	100.00%	151	100.00%
Dealership management	Men		22	100.00%	0	-	31	100.00%	31	100.00%
	Women		0	-	0	-	0	-	0	-
	Total		22	100.00%	0	-	32	100.00%	31	100.00%
Coordination (Junior Management)	Men		88	75.90%	61	66.00%	32	70.00%	93	66.90%
	Women		28	24.10%	32	34.00%	14	30.00%	46	33.10%
	Total		116	100.00%	93	100.00%	46	100.00%	139	100.00%
Supervision	Men		65	76.50%	71	82.00%	21	88.00%	92	82.90%
	Women		20	23.50%	16	18.00%	3	13.00%	19	17.10%
	Total		85	100.00%	87	100.00%	24	100.00%	111	100.00%

		2023		2024						2025	
Total and percentage of employees by gender/employee category				Rental		Dealerships		Consolidated			
		Total	%	Total	%	Total	%	Total	%	Total	%
Administrative staff	Men	331	47.80%	215	43.00%	127	50.00%	342	45.30%	171	44.53%
	Women	362	52.20%	284	57.00%	129	50.00%	413	54.70%	213	55.47%
	Total	693	100.00%	499	100.00%	256	100.00%	755	100.00%	384	100.00%
Operational staff	Men	2,132	62.30%	1,340	94.00%	826	91.00%	2,166	92.80%	1,422	92.76%
	Women	167	37.70%	83	6.00%	84	9.00%	167	7.20%	111	7.24%
	Total	2,299	100.00%	1,423	100.00%	910	100.00%	2,333	100.00%	1,533	100.00%
Trainees	Men	0	-	0	-	0	-	0	-	0	-
	Women	0	-	0	-	0	-	0	-	0	-
	Total	0	-	0	-	0	-	0	-	0	-
Interns	Men	6	35.30%	10	48.00%	6	100.00%	16	59.30%	5	38.46%
	Women	11	64.70%	11	52.00%	0	-	11	40.70%	8	61.54%
	Total	17	100.00%	21	100.00%	6	100.00%	27	100.00%	13	100.00%
Apprentices	Men	33	62.30%	29	76.00%	7	47.00%	36	67.90%	20	40.82%
	Women	20	37.70%	9	24.00%	8	53.00%	17	32.10%	29	59.18%
	Total	53	100.00%	38	100.00%	15	100.00%	53	100.00%	49	100.00%
Total	Men	2,827	81.60%	1,824	80.00%	1,100	82.00%	2,924	80.50%	1,866	81.34%
	Women	638	18.40%	467	20.00%	243	18.00%	710	19.50%	428	18.66%
	Overall total	3,465	100.00%	2,291	100.00%	1,343	100.00%	3,634	100.00%	2,294	100.00%

Note: as of 2025, dealerships are no longer part of VAMOS, leaving VAMOS Locação and acquired companies (VAMOS Indústria). In 2025, the indicator methodology was revised to exclude Statutory Officers.

→ Total and percentage of employees by race or color and employee category | GRI 405-1

Total and percentage of employees by race or color/employee category		2023		2024				2025	
				Rental		Dealerships		Consolidated	
		Total	%	Total	%	Total	%	Total	%
Executive Board	Black	0	-	0	-	0	-	0	-
	Brown	3	86.40%	2	10.50%	0	-	2	10.50%
	White	19	13.60%	12	89.50%	5	100.00%	17	89.50%
	Indigenous people	0	-	0	-	0	-	0	-
	Yellow	0	-	0	-	0	-	0	-
	Total	22	100.00%	14	100.00%	5	100.00%	19	100.00%
General Management (Senior Management)	Black	0	-	0	-	0	-	0	-
	Brown	1	8.30%	2	13.30%	0	-	2	13.30%
	White	11	91.70%	6	86.70%	7	100.00%	13	86.70%
	Indigenous people	0	-	0	-	0	-	0	-
	Yellow	0	-	0	-	0	-	0	-
	Total	12	100.00%	8	100.00%	7	100.00%	15	100.00%
Area management	Black	8	5.50%	4	4.60%	3	7.00%	7	4.60%
	Brown	38	26.00%	30	28.50%	13	30.20%	43	28.50%
	White	98	67.10%	73	66.20%	27	62.80%	100	66.20%
	Indigenous people	0	-	0	-	0	-	0	-
	Yellow	2	1.40%	1	0.70%	0	-	1	0.70%
	Total	146	100.00%	108	100.00%	43	100.00%	151	100.00%

Total and percentage of employees by race or color/employee category		2023		2024				2025			
				Rental		Dealerships		Consolidated			
		Total	%	Total	%	Total	%	Total	%	Total	%
Dealership management	Black	0	-	0	-	1	3.20%	1	3.20%	0	-
	Brown	5	22.70%	0	-	7	22.60%	7	22.60%	0	
	White	17	77.30%	0	-	23	74.20%	23	74.20%	0	-
	Indigenous people	0	-	0	-	0	-	0	-	0	-
	Yellow	0	-	0	-	0	-	0	-	0	-
	Total	22	100.00%	0	0.00%	31	100.00%	31	100.00%	0	-
Coordination (Junior Management)	Black	5	4.30%	5	5.40%	1	2.20%	6	4.30%	7	7.22%
	Brown	28	24.10%	19	20.40%	8	17.40%	27	19.40%	25	25.77%
	White	83	71.60%	68	73.10%	37	80.40%	105	75.50%	65	67.01%
	Indigenous people	0	-	0	-	0	-	0	-	0	-
	Yellow	0	-	1	1.10%	0	-	1	0.70%	0	-
	Total	116	100.00%	93	100.00%	46	100.00%	139	100.00%	97	100.00%
Supervision	Black	3	3.50%	2	2.30%	0	-	2	1.80%	5	7.40%
	Brown	25	29.40%	29	33.30%	9	37.50%	38	34.20%	21	33.33%
	White	53	62.40%	53	60.90%	15	62.50%	68	61.30%	36	57.14%
	Indigenous people	0	-	1	1.10%	0	-	1	0.90%	1	1.59%
	Yellow	4	4.70%	2	2.30	0	-	2	1.80%	0	-
	Total	85	100.00%	87	99.90%	24	100.00%	111	100.00%	63	100.00%

Total and percentage of employees by race or color/employee category		2023				2024				2025	
				Rental		Dealerships		Consolidated			
		Total	%	Total	%	Total	%	Total	%	Total	%
Administrative staff	Black	53	7.60%	40	8.00%	17	6.60%	57	7.50%	39	10.60%
	Brown	203	29.30%	157	31.50%	88	34.40%	245	32.50%	130	33.85%
	White	425	61.30%	295	59.10%	149	58.20%	444	58.80%	209	54.43%
	Indigenous people	1	-	0	-	0	-	0	-	1	0.26%
	Yellow	9	1.30%	6	1.20%	2	0.80%	8	1.10%	5	1.30%
	Not informed	2	0.30%	1	0.20%	0	-	1	0.10%	0	-
	Total	693	99.80%	498	100.00%	256	100.00%	754	100.00%	384	100.00%
Operational staff	Black	238	10.40%	117	8.20%	70	7.70%	187	8.00%	189	12.36%
	Brown	935	40.70%	611	42.90%	404	44.40%	1.015	43.50%	728	47.61%
	White	1.057	46.00%	659	46.30%	427	46.90%	1.086	46.50%	594	38.85%
	Indigenous people	26	1.10%	12	0.80%	2	0.20%	14	60.00%	10	0.65%
	Yellow	29	1.30%	15	1.10%	6	0.70%	21	90.00%	8	0.52%
	Not informed	14	0.60%	9	0.60%	1	0.10%	10	40.00%	0	-
	Total	2.285	99.50%	1.414	99.30%	909	100.00%	2.323	100.00%	1.529	100.00%
Apprentices	Black	6	11.30%	3	7.90%	3	20.00%	6	11.30%	3	6.12%
	Brown	29	54.70%	13	34.20%	3	20.00%	16	30.20%	24	48.98%
	White	18	34.00%	22	57.90%	9	60.00%	31	58.50%	22	44.90%
	Indigenous people	0	-	0	-	0	-	0	-	0	-
	Yellow	0	-	0	-	0	-	0	-	0	-
	Total	53	100.00%	38	100.00%	15	100.00%	53	100.00%	49	100.00%

Total and percentage of employees by race or color/employee category		2023		2024				2025			
				Rental		Dealerships		Consolidated			
		Total	%	Total	%	Total	%	Total	%	Total	%
Interns	Black	0	-	3	14.30%	2	33.30%	5	18.50%	0	-
	Brown	6	35.30%	13	34.20%	1	16.70%	9	33.30%	3	23.08%
	White	11	64.70%	7	33.30%	3	50.00%	10	37.00%	10	76.92%
	Indigenous people	0	-	0	-	0	-	0	-	0	-
	Yellow	0	-	3	14.30%	0	-	3	11.10%	0	-
	Total	17	100.00%	26	96.10%	6	100.00%	32	100.00%	13	100.00%
Total	Black	313	9.00%	174	7.60%	97	10.00%	271	7.47%	247	10.79%
	Brown	1.273	36.70%	871	38.0%	533	40.00%	1.409	38.84%	971	42.40%
	White	1.792	51.70%	1.195	52.20%	702	50.00%	1.897	52.29%	1.046	45.68%
	Indigenous people	27	0.80%	13	0.60%	2	0.10%	15	0.41%	12	52.00%
	Yellow	44	1.30%	28	1.20%	8	0.60%	36	0.99%	14	61.00%

Note: The absolute figure of 2,294 cannot be observed, as four employees did not declare their ethnicity. As of 2025, dealerships are no longer part of VAMOS, leaving VAMOS Locação and acquired companies (VAMOS Indústria).



→ Total and percentage of employees by gender/age group | GRI 405-1

Total and percentage of employees by gender/age group	2023				2024								2025			
					Rental		Dealerships				Consolidated					
	Men		Women		Men		Women		Men		Women		Men		Women	
	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%
<24 years old	398	71.60%	158	28.40%	258	69.40%	114	30.60%	176	76.50%	54	23.50%	434	72.10%	168	27.90%
>24 years old to < 30 years old	561	77.10%	167	22.90%	336	74.20%	117	25.80%	231	78.60%	63	21.40%	567	75.90%	180	24.10%
>30 years old to < 50 years old	1,496	84.0%	284	16.00%	1,002	81.70%	225	18.30%	534	83.20%	108	16.8	1,536	82.20%	333	17.80%
>50 years old to < 55 years old	173	91.50%	16	8.50%	114	95.00%	6	5.00%	69	86.30%	11	13.80%	183	91.50%	17	8.50%
Over 55 years old	199	93.90%	13	6.10%	114	95.80%	5	4.20%	90	92.80%	7	7.20%	204	94.40%	12	5.60%
Total	2,827	81.60%	638	18.40%	1,824	79.60%	467	20.40%	1,100	81.90%	243	18.10%	2,924	80.50%	710	19.50%

Note: as of 2025, dealerships are no longer part of VAMOS, leaving VAMOS Locação and acquired companies (VAMOS Indústria).



→ Total and percentage of employees by age group/employee category | GRI 405-1

Percentage of employees by age group and employee category	2023					2024					2025				
	Under 24 years old	24-30 years old	30-50 years old	50-55 years old	Over 55 years old	Under 24 years old	24-30 years old	30-50 years old	50-55 years old	Over 55 years old	Under 24 years old	24-30 years old	30-50 years old	50-55 years old	Over 55 years old
Executive Board	0.00%	0.00%	77.30%	9.10%	13.60%	0.00%	0.00%	68.40%	15.80%	15.80%	0.00%	0.00%	71.43%	0.00%	28.57%
General Management (Senior Management)	0.00%	0.00%	91.70%	8.30%	0.00%	0.00%	0.00%	93.30%	6.70%	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%
Area management	0.70%	2.70%	75.30%	10.30%	11.00%	0.00%	5.30%	75.50%	6.60%	12.60%	1.50%	5.26%	78.20%	5.26%	9.77%
Dealership management	0.00%	9.10%	77.30%	0.00%	13.60%	0.00%	3.20%	83.90%	6.50%	6.50%	0.00%	0.00%	0.00%	0.00%	0.00%
Coordination (Junior Management)	0.00%	12.90%	74.10%	6.00%	6.90%	0.00%	11.50%	79.10%	5.80%	3.60%	1.03%	13.40%	77.32%	5.15%	3.09%
Supervision	1.20%	12.90%	74.10%	4.70%	7.10%	0.90%	12.60%	73.00%	8.10%	5.40%	0.00%	23.81%	61.90%	12.70%	1.59%
Administrative staff	21.90%	28.30%	42.30%	4.30%	3.20%	21.20%	29.00%	44.00%	2.50%	3.30%	19.27%	30.99%	47.66%	0.78%	1.30%
Operational staff	14.60%	21.60%	51.50%	5.70%	6.70%	15.70%	20.70%	50.50%	6.30%	67.00%	14.22%	20.48%	51.66%	7.11%	6.52%
Apprentices	100.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%
Interns	82.40%	17.60%	0.00%	0.00%	0.00%	77.80%	18.50%	3.70%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%
Total	16.00%	21.00%	51.40%	5.50%	6.10%	16.60%	20.60%	51.40%	5.50%	5.90%	15.56%	20.40%	52.79%	5.75%	5.49%

Note: As of 2025, dealerships are no longer part of VAMOS, leaving VAMOS Locação and acquired companies (VAMOS Indústria).

→ Diversity of governance bodies and underrepresented groups (%) | GRI 405-1

Diversity of governance bodies and underrepresented groups – People of Disabilities	2023	2024	2025
Executive Board	0	0	7
General Management (Senior Management)	0	13	13
Area management	1.4	10	10
Dealership management	0	0	0
Coordination (Junior Management)	0.9	1	6
Supervision	3.5	7	13
Administrative staff	2.6	6	7
Operational staff	0.9	2	3
Apprentices	0	0	2
Interns	0	4	0
Total	1.3	3	4

Note: As of 2025, dealerships are no longer part of VAMOS, leaving VAMOS Locação and acquired companies (VAMOS Indústria).



→ Annual total compensation ratio (%) | GRI 2-21

Annual total compensation ratio (%)	2023	2024			2025
		VAMOS Locação	VAMOS Concessionária	Consolidated	
Total compensation for the highest-paid individual/average for all employees	74.83	66.35	52.01	59.26	65.06
Percentage variation in highest compensation paid	-0.14	-0.24	-0.24	-0.24	-0.028
Percentage variation in average total compensation	-0.04	-0.14	0.09	-0.04	-0.11
Proportion of percentage variation in highest compensation paid by percentage increase in average total compensation	3.18	1.67	-2.63	5.75	0.24

Note: only active employees were considered, including those from acquired companies. Overall, positive variations are mainly related to newly acquired companies, employee transfers between companies, an increase in promotions, and bonus/incentive payments. Negative variations tend to be associated with higher turnover in a given category and employee transfers between companies. For 2025, Statutory Officers were excluded, and dealerships are no longer part of VAMOS.

→ Salary gap

Salary gap (%)	2023	2024			2025
		Rental	Dealerships	Consolidated	
Employees paid minimum wage	1.56	2.44	2.38	2.42	2.70
Employees paid above minimum wage	98.44	97.56	97.62	97.58	97.30
Full-time employees paid with company shares	0.12	0.13	0.00	0.08	0.09

Notes: overall, positive variations are mainly related to newly acquired companies, employee transfers between companies, an increase in promotions, and bonus/incentive payments. Negative variations tend to be associated with higher turnover in a given category and employee transfers between companies. No data are 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.

→ Gender pay gap (%)

	2024	2025
Average wage gap	5.86	0.15
Median wage gap	8.06	8.96
Average bonus difference	49.32	-33.00
Median bonus difference	22.58	11.35

→ Ratio of standard entry level wage by gender compared to local minimum wage (%) | GRI 202-1

Ratio of the lowest salary and the local minimum wage, by gender (%)	2023		2024						2025	
			Rental		Dealerships		Consolidated			
	Men	Women	Men	Women	Men	Women	Men	Women	Men	Women
Ratio between the lowest salary and the local minimum wage	1.18	1.18	1.00	1.08	1.00	1.00	1.00	1.04	1.00	1.00

Note: Only employees are considered for this indicator, and we follow the national minimum wage. All companies that make up the Group's business units are considered significant operational units. As of 2025, dealerships are no longer part of VAMOS. The calculation of salary ratios for 2023 was incorrectly reported in 2024; therefore, these values have been restated compared with those published in last year's report.

→ Proportion of senior management hired from the local community | GRI 202-2

Proportion of senior management hired from the local community	2023		2024				2025	
			Rental		Dealerships		Consolidated	
	Board	Management	Board	Management	Board	Management	Board	Managers
Total number of employees in the functional level	22	180	14	116	5	81	19	141
Number of employees in the functional level hired from the local community	6	35	13	95	3	65	16	114
Percentage of employees in the functional level hired from the local community	27.30%	19.40%	92.90%	81.90%	60.00%	80.20%	76.43%	81.20%

Note: The Board includes: Executive Officers, CEO, CFO, Vice President, President, Board members and Committee members. The percentage of locally hired employees at the functional management level for the consolidated 2024 figure was incorrectly reported in 2024; therefore, this value has been restated compared with that published in last year's report.

The concept of "locally" considers the relationship between the state where the company is located and the state where the employee resides, as recorded in SAP.

"Significant" units are the business units that make up the Company's operations, grouping their respective segment companies. For 2024, the calculation methodology for the line "Number of employees at the functional level hired from the local community" was revised. All active employees as of December 31, 2024, hired from the local community (Brazil and abroad) were considered, according to the concept above and by functional level. For 2023, only employees hired during the year and classified as local hires were considered.

As of 2025, dealerships are no longer part of VAMOS.

→ Ratio of basic salary and compensation received by women and men, by employee category¹ (%) | GRI 405-2

Important operational unit	Employee category	2023		2024		2025	
		Ratio of basic salary	Ratio of compensation	Ratio of basic salary	Ratio of compensation	Ratio of basic salary	Ratio of compensation
Rental	Executive Board	0.6	0.4	0.6	0.4	0.8	1.2
	General Management (Senior Management)	1.1	0.9	0.9	1.2	1.1	1.0
	Area management	1.2	0.7	1.0	0.9	1.0	1.0
	Dealership management	0.9	0.6	ND	ND	ND	ND
	Coordination (Junior Management)	1.0	0.9	1.0	1.0	1.0	1.0
	Supervision	1.0	0.7	0.9	0.8	1.0	0.8
	Administrative staff	0.9	0.7	0.8	0.8	0.8	0.8
	Operational staff	0.8	0.8	0.9	1.0	0.9	0.9
	Apprentices	0.7	0.8	0.9	0.9	0.9	0.9
	Interns	1.0	1.0	0.9	1.3	1.0	1.0
	Trainees	ND	ND	ND	ND	ND	ND
Dealerships	Executive Board	-	-	ND	ND	-	-
	General Management (Senior Management)	-	-	ND	ND	-	-
	Area management	-	-	0.9	0.7	-	-
	Coordination (Junior Management)	-	-	1.0	0.6	-	-
	Supervision	-	-	1.2	0.9	-	-
	Administrative staff	-	-	0.9	0.6	-	-
	Operational staff	-	-	0.8	0.7	-	-
	Apprentices	-	-	1.0	1.0	-	-

Important operational unit	Employee category	2023		2024		2025	
		Ratio of basic salary	Ratio of compensation	Ratio of basic salary	Ratio of compensation	Ratio of basic salary	Ratio of compensation
Dealerships	Interns	-	-	0.8	0.9	-	-
	Trainees	-	-	ND	ND	-	-
Consolidated	Executive Board	-	-	0.6	0.4	-	-
	General Management (Senior Management)	-	-	0.9	1.2	-	-
	Area management	-	-	1.0	0.9	-	-
	Coordination (Junior Management)	-	-	1.0	0.8	-	-
	Dealership management	-	-	ND	ND	-	-
	Supervision	-	-	1.0	0.8	-	-
	Administrative staff	-	-	0.9	0.7	-	-
	Operational staff	-	-	0.8	0.9	-	-
	Apprentices	-	-	0.9	0.9	-	-
	Interns	-	-	0.9	1.3	-	-
	Trainees	-	-	ND	ND	-	-

Note: active employees (Truckvan, BMB, and BMB Latam) recorded in SAP were considered (excluding terminated employees and those on leave) as of December 31 of each reporting year.

Data from acquired companies with standalone systems outside SAP are consolidated with the others.

As of 2023, there was a reclassification of employees across administrative and operational functional categories.

With respect to employees allocated to operational units abroad, only the Mexico unit is considered, in the case of VAMOS Locação – BMB.

In 2025, the indicator methodology was revised to exclude Statutory Officers, and dealerships that are no longer part of VAMOS, leaving VAMOS Locação and acquired companies (VAMOS Indústria).

All companies that make up the Group's business units are considered significant operational units.



→ New employee hires and employee turnover | GRI 401-1

New employee hires by gender	2023		2024						2025	
			Rental		Dealerships		Consolidated			
	Number	%	Number	%	Number	%	Number	%	Number	%
Women	1,236	80.70%	1,074	82.20%	509	81.30%	1,583	81.90%	1,050	81.90%
Men	295	19.30%	232	17.80%	117	18.70%	349	18.10%	232	18.10%
Total	1,531	100.00%	1,306	100.00%	626	100.00%	1,932	100.00%	1,282	100.00%

Note: as of 2025, dealerships are no longer part of VAMOS, leaving VAMOS Locação and acquired companies (VAMOS Indústria). In 2025, the indicator methodology was revised to exclude Statutory Officers. The variation in the Company's number of employees between 2024 and 2025 is not exclusively due to the hires and terminations reported under this indicator (GRI 401-1), but is also influenced by other movements, such as employee transfers between Group companies, leaves of absence and granted leave, among other administrative movements.

New employee hires, by age group	2023		2024						2025	
			Rental		Dealerships		Consolidated			
	Number	%	Number	%	Number	%	Number	%	Number	%
Under 24 years old	431	28.20%	365	27.90%	196	31.30%	561	29.00%	349	27.22%
24-30 years old	332	21.70%	259	19.80%	154	24.60%	413	21.40%	271	21.14%
30-50 years old	676	44.20%	596	45.60%	247	39.50%	843	43.60%	565	44.07%
50-55 years old	49	3.20%	49	3.80%	17	2.70%	66	3.40%	61	4.76%
Over 55 years old	43	2.80%	37	2.80%	12	1.90%	49	2.50%	36	2.81%
Total	1,531	100.00%	1,306	100.00%	626	100.00%	1,932	100.00%	1,282	100%

Note: as of 2025, dealerships are no longer part of VAMOS, leaving VAMOS Locação and acquired companies (VAMOS Indústria). In 2025, the indicator methodology was revised to exclude Statutory Officers. The variation in the Company's number of employees between 2024 and 2025 is not exclusively due to the hires and terminations reported under this indicator (GRI 401-1), but is also influenced by other movements, such as employee transfers between Group companies, leaves of absence and granted leave, among other administrative movements.

New employee hires, by race/color	2023		2024						2025	
			Rental		Dealerships		Consolidated			
	Number	%	Number	%	Number	%	Number	%	Number	%
White	655	42.80%	425	32.50%	350	55.90%	775	40.10%	464	36.19%
Yellow	20	1.30%	11	0.80%	7	1.10%	18	0.90%	9	0.7%
Black	143	9.30%	116	8.90%	54	8.60%	170	8.80%	133	10.37%
Indigenous people	8	0.50%	1	0.10%	1	0.20%	2	0.10%	2	0.16%
Brown	700	45.70%	729	55.80%	214	34.20%	943	48.80%	642	50.08%
Not informed	5	0.30%	24	1.80%	0	0.00%	24	1.20%	32	2.5%
Total	1,531	100.00%	1,306	100.00%	626	100.00%	1,932	100.00%	1,282	100%

Note: As of 2025, dealerships are no longer part of VAMOS, leaving VAMOS Locação and acquired companies (VAMOS Indústria). In 2025, the indicator methodology was revised to exclude Statutory Officers. The variation in the Company's number of employees between 2024 and 2025 is not exclusively due to the hires and terminations reported under this indicator (GRI 401-1), but is also influenced by other movements, such as employee transfers between Group companies, leaves of absence and granted leave, among other administrative movements.

New employee hires, by region	2023		2024						2025	
			Rental		Dealerships		Consolidated			
	Number	%	Number	%	Number	%	Number	%	Number	%
North	23	1.50%	1	0.10%	22	3.50%	23	1.20%	0	0.00%
Northeast	14	0.90%	11	0.80%	7	1.10%	18	0.90%	34	2.65%
Midwest	386	25.20%	37	2.80%	267	42.70%	304	15.70%	55	4.29%
Southeast	961	62.80%	1175	90.00%	164	26.20%	1,339	69.30%	1,097	85.57%
South	145	9.50%	71	5.40%	166	26.50%	237	12.30%	87	6.79%
Abroad (Mexico)	2	0.10%	11	0.80%	0	0.00%	11	0.60%	9	0.70%
Total	1,531	100.00%	1,306	100.00%	626	100.00%	1,932	100.00%	1,282	100.00%

Note: As of 2025, dealerships are no longer part of VAMOS, leaving VAMOS Locação and acquired companies (VAMOS Indústria). In 2025, the indicator methodology was revised to exclude Statutory Officers. The variation in the Company's number of employees between 2024 and 2025 is not exclusively due to the hires and terminations reported under this indicator (GRI 401-1), but is also influenced by other movements, such as employee transfers between Group companies, leaves of absence and granted leave, among other administrative movements.

Employee turnover by gender	2023				2024								2025			
					Rental				Dealerships				Consolidated			
	With occurrence		Without occurrence		With occurrence		Without occurrence		With occurrence		Without occurrence		With occurrence		Without occurrence	
	Number	%	Number	%	Number	%	Number	%	Number	%	Number	%	Number	%	Number	%
Men	1,035	36.61%	885	31.31%	900	51.29%	609	34.71%	560	46.81%	400	33.44%	1460	49.48%	1,009	34.19%
Women	262	41.07%	203	31.82%	159	37.64%	124	29.35%	144	53.76%	101	37.71%	303	43.90%	225	32.60%
Total	1,297	37.43%	1,088	31.4%	1,059	48.64%	733	33.67%	704	48.08%	501	34.22%	1,763	48.42%	1,234	33.89%

Note: As of 2025, dealerships are no longer part of VAMOS, leaving VAMOS Locação and acquired companies (VAMOS Indústria). In 2025, the indicator methodology was revised to exclude Statutory Officers. The voluntary turnover rate was 14.39%. The variation in the Company's number of employees between 2024 and 2025 is not exclusively due to the hires and terminations reported under this indicator (GRI 401-1), but is also influenced by other movements, such as employee transfers between Group companies, leaves of absence and granted leave, among other administrative movements.

Employee turnover, by age group	2023				2024								2025			
					Rental				Dealerships				Consolidated			
	With occurrence		Without occurrence		With occurrence		Without occurrence		With occurrence		Without occurrence		With occurrence		Without occurrence	
	Number	%	Number	%	Number	%	Number	%	Number	%	Number	%	Number	%	Number	%
Under 24 years old	310	55.76%	202	36.33%	257	71.24%	142	39.36%	175	74.07%	87	36.83%	432	72.36%	229	38.36%
24-30 years old	260	35.71%	236	32.42%	195	46.91%	146	35.12%	190	59.55%	136	42.62%	385	52.40%	282	38.38%
30-50 years old	609	34.21%	545	30.62%	530	45.77%	393	33.94%	291	40.51%	240	33.41%	821	43.76%	633	33.74%
50-55 years old	58	30.69%	51	26.98%	43	34.86%	30	24.32%	18	20.83%	14	16.20%	61	29.08%	44	20.98%
Over 55 years old	60	28.30%	54	25.47%	34	28.47%	22	18.42%	30	28.87%	24	23.10%	64	28.66%	46	20.60%
Total	1,297	37.43%	1,088	31.4%	1,059	48.64%	733	33.67%	704	48.08%	501	34.22%	1,763	48.42%	1,234	33.89%

Note: As of 2025, dealerships are no longer part of VAMOS, leaving VAMOS Locação and acquired companies (VAMOS Indústria). In 2025, the indicator methodology was revised to exclude Statutory Officers. The variation in the Company's number of employees between 2024 and 2025 is not exclusively due to the hires and terminations reported under this indicator (GRI 401-1), but is also influenced by other movements, such as employee transfers between Group companies, leaves of absence and granted leave, among other administrative movements.

Employee turnover, by race/color	2023				2024												2025			
					Rental				Dealerships				Consolidated							
	With occurrence		Without occurrence		With occurrence		Without occurrence		With occurrence		Without occurrence		With occurrence		Without occurrence		With occurrence		Without occurrence	
	Number	%	Number	%	Number	%	Number	%	Number	%	Number	%	Number	%	Number	%	Number	%	Number	%
White	679	37.89%	600	33.48%	380	37.8%	315	31.34%	424	51.22%	316	38.18%	804	33.63%	631	29.04%	450	43.05%	379	36.26%
Yellow	19	43.18%	18	40.91%	9	42.52%	6	28.35%	13	114.71%	7	61.76%	22	24.22%	13	24.22%	11	75.86%	9	62.07%
Black	116	37.06%	93	29.71%	109	47.93%	79	34.74%	50	50.80%	32	32.51%	159	71.02%	111	43.04%	113	47.18%	98	40.92%
Indigenous people	4	14.81%	4	17.80%	8	43.44%	6	32.58%	4	145.45%	2	72.73%	12	43.66%	8	30.37%	5	38.71%	5	38.71%
Brown	461	36.21%	356	28.00%	551	61.40%	325	36.22%	212	40.57%	143	27.36%	763	53.08%	468	44.65%	562	58.13%	436	45.1%
Not informed	18	112.50%	17	106.30%	2	26.37%	2	26.37%	1	80.00%	1	80.00%	3	64.29%	3	58.93%	2	27.59%	2	27.59%
Total	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%	1,143	49.99%	929	40.63%

Note: As of 2025, dealerships are no longer part of VAMOS, leaving VAMOS Locação and acquired companies (VAMOS Indústria). In 2025, the indicator methodology was revised to exclude Statutory Officers. The variation in the Company's number of employees between 2024 and 2025 is not exclusively due to the hires and terminations reported under this indicator (GRI 401-1), but is also influenced by other movements, such as employee transfers between Group companies, leaves of absence and granted leave, among other administrative movements.

Employee turnover, by region	2023				2024								2025							
					Rental				Dealerships				Consolidated							
	With occurrence		Without occurrence		With occurrence		Without occurrence		With occurrence		Without occurrence		With occurrence		Without occurrence		With occurrence		Without occurrence	
	Number	%	Number	%	Number	%	Number	%	Number	%	Number	%	Number	%	Number	%	Number	%	Number	%
North	19	28.36%	11	16.42%	6	211.76%	6	211.76%	16	25.57%	13	20.77%	22	33.63%	19	29.04%	0	0.00%	0	0.00%
Northeast	12	18.46%	9	13.85%	10	34.88%	10	34.88%	8	17.52%	8	17.52%	18	24.22%	18	24.22%	13	32.5%	13	32.50%
Midwest	308	49.44%	281	45.10%	30	70.45%	30	70.45%	366	71.07%	210	40.78%	396	71.02%	240	43.04%	35	66.25%	34	64.35%
Southeast	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%	1,016	49.75%	809	39.61%
South	161	45.10%	143	40.06%	44	39.85%	41	37.13%	170	58.07%	139	47.48%	214	53.08%	180	44.65%	69	52.50%	66	50.22%
Abroad (Mexico)	2	10.53%	2	10.53%	12	64.29%	11	58.93%	0	0.00%	0	0.00%	12	64.29%	11	58.93%	10	50.42%	7	35.29%
Total	1,297	37.43%	1,088	31.4%	1,059	48.64%	733	33.67%	704	48.08%	501	34.22%	1,763	48.42%	1,234	33.89%	1,143	49.99%	929	40.63%

Note: As of 2025, dealerships are no longer part of VAMOS, leaving VAMOS Locação and acquired companies (VAMOS Indústria). In 2025, the indicator methodology was revised to exclude Statutory Officers. The variation in the Company's number of employees between 2024 and 2025 is not exclusively due to the hires and terminations reported under this indicator (GRI 401-1), but is also influenced by other movements, such as employee transfers between Group companies, leaves of absence and granted leave, among other administrative movements.

→ Work-related injuries | GRI 403-9

Work-related injuries	2023		2024				2025	
	Number	Rate	Rental	Dealerships		Consolidated	Number	Rate
			Number	Number	Number	Rate		
Fatalities caused by work-related injuries	1	0.26	0	0	0	0	0	0
High-consequence work-related injuries (except for fatalities)	39	10.12	1	5	6	1.22	10	2.01
Recordable work-related injuries	40	10.38	10	18	28	5.09	56	11.23
Reportable injuries	51	13.24	10	18	28	5.09	117	23.46
Number hours worked	3,852,451.28		5,500,803.00		5,500,803.00		4,987,378.00	

Note: rates are calculated based on 1,000,000 hours worked and include direct employees (Rental) as well as those from acquired companies (Truckvan and BMB). High-consequence injuries – Typical injuries resulting in more than 15 days of leave.

Recordable work-related injuries – Typical and commuting injuries with the issuance of a Work Accident Report (CAT, in Portuguese).

Reportable Injuries – All injuries with or without the issuance of a CAT, as well as near misses/incidents (non-lost-time injuries).

The data include only employee information, excluding third-party workers and service providers. They cover direct employees across the entire VAMOS Group (Rental, Pre-owned, BMB, and Truckvan). The variation between 2024 (Rental) and 2025 is due to the inclusion of injuries from acquired companies (BMB and Truckvan) as of 2025. As of 2025, dealerships are no longer part of VAMOS.

The Company does not currently have a specific breakdown of the main types of work-related accidents. Based on the investigations carried out, incidents are generally associated with non-compliance with safety procedures, failure to use personal protective equipment (PPE), lack of attention, and unsafe behavior. Unsafe conditions have also been identified, such as inadequate work environments and the absence or inadequacy of tools, which may contribute to the occurrence of accidents.

In the intralogistics segment, battery replacement in forklifts is considered a hazardous activity and was responsible for an accident resulting in limb amputation. The replacement of internal machine components also involves inherent risks that may contribute to serious work-related accidents. In the heavy segment, the handling and securing of parts pose the greatest risk of work-related accidents, typically resulting in cuts.

→ Parental leave | GRI 401-3

Parental leave	2023		2024						2025	
			Rental		Dealerships		Consolidated			
	Men	Women	Men	Women	Men	Women	Men	Women	Men	Women
that were entitled to parental leave	2,827	638	1,824	467	1,100	243	2,924	710	1,866	428
that took parental leave	46	18	23	22	26	8	49	30	36	19
that returned to work after taking parental leave	44	9	23	17	26	6	49	23	34	9
Number of employees on parental leave at the end of the period	2	9	0	5	0	2	0	7	2	10
that returned to work after taking parental leave and remained on the job twelve months after they returned to work	38	14	19	13	20	4	39	17	32	16
Return to work rate	95.70%	50.00%	100.00%	77.27%	100.00%	75.00%	100.00%	76.70%	94.44%	47.37%
Retention rate	82.60%	77.80%	82.60%	59.10%	76.90%	50.00%	79.77%	54.55%	88.89%	84.21%

Note: The calculation of consolidated return to work rate for 2024 was incorrectly reported in 2024; therefore, these values have been restated compared with those published in last year's report. Only active employees recorded in SAP during the reporting period were considered. It does not consider acquired companies (TRUCKVAN and BMB). As of 2025, dealerships are no longer part of VAMOS.



→ Percentage of employees receiving regular performance and career development reviews | GRI 404-3

Employee category	2023		2024						2025			2025			2025			2025		
			Rental		Dealerships		Consolidated		VAMOS			BMB			TRUCKVAN			VAMOS + Industry		
	Total number	%	Total number	%	Total number	%	Total number	%	Total number	Realized	%	Total number	Realized	%	Total number	Realized	%	Total number	Realized	%
Executive Board	8	36.4	12	85.7	4	80	16	84.2	8	3	37.5	3	3	100.0	0	0	-	11	6	54.5
General Management (Senior Management)	8	66.7	5	62.5	4	57.1	9	60	7	7	100.0	-	-	-	-	-	-	7	7	100.0
Area management	91	62.3	72	66.7	22	51.2	94	62.3	80	45	56	5	4	100.0	4	4	100.0	89	53	59.6
Dealership management	14	63.6	0	0	15	48.4	15	48.4	-	-	-	-	-	-	-	-	-	-	-	-
Coordination (Junior Management)	59	50.9	58	62.4	33	71.7	91	65.5	61	35	57.0	7	6	85.7	9	9	100.0	77	50	64.9
Supervision	39	45.9	39	44.8	14	58.3	53	47.7	48	28	58.0	-	-	-	-	-	-	48	28	58.3
Administrative staff	439	63.3	198	39.7	110	43	308	40.8	357	128	35.9	26	25	96.2	-	-	-	383	153	39.9
Operational staff	60	2.6	323	22.7	450	49.5	773	33.1	688	302	43.9	65	65	100.0	-	-	-	753	367	48.7
Apprentices	0	0	2	5.3	1	6.7	3	5.7	6	3	50.0%	-	-	-	-	-	-	6	3	50.0
Interns	0	0	0	0	0	0	0	0	20	1	5.0%	-	-	-	-	-	-	20	1	5.0
Total	718	20.7	709	30.9	653	48.6	1,362	37.5	1,275	552	43.3	106	103	97.2	13	13	100.0	1,394	668	47.9



Gender	2023		2024						VAMOS			BMB			Truckvan			Vamos + Industry		
			Rental		Dealerships		Consolidated		2025			2025			2025			2025		
	Total number	%	Total number	%	Total number	%	Total number	%	Total number	Realized	%	Total number	Realized	%	Total number	Realized	%	Total number	Realized	%
Men	489	17.3	513	28.1	535	48.6	1048	35.8	927	434	47	87	84	96.6	9	9	100.0	1,023	527	51.5
Women	229	35.9	196	42	118	48.6	314	44.2	348	118	34	19	19	100.0	4	4	100.0	371	141	38.0
Total	718	20.7	709	30.9	653	48.6	1362	37.5	1275	552	43	106	103	97.2	13	13	100.0	1,394	668	47.9

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

Security personnel trained in human rights policies or procedures	2023		2024		2025	
	Total	Trained	Total	Trained	Total	Trained
Consolidated	312	0	485	24	350	24
Total	100%	0%	100%	4.9%	100%	6.9%

Note: we do not have employees in security/surveillance roles, as these activities are carried out by contracted third parties. The number of positions related to security does not show significant variation throughout the year; therefore, the December 2025 closing figure was considered. Additionally, some service providers operate in units shared by different Group companies, serving more than one location within the same region and may be allocated across different entities. Accordingly, the reported figure corresponds to the total number of suppliers allocated to security positions across the entire SIMPAR Group and therefore differs from what was reported in 2024.



Suppliers

→ Activities, value chain and other business relationships | GRI 2-6

Supply chain size indicators	2023	2024	2025
Total number of active suppliers	1,524	4,654	9,496
Number of critical/priority suppliers	9	4	17
New suppliers registered with purchase orders	944	893	1,463
Number of current contracts	1,489	758	824
Total spending with suppliers (R\$)	2,964,570,672.02	4,152,401,767	3,474,049,511.60
Spending with critical/priority suppliers (R\$)	1,510,403,119.71	2,224,662,077	1,851,054,150

Note: priority suppliers are those that represent the highest spending in the year (more than 50% of VAMOS's total spending).

→ Proportion of spending on local suppliers | GRI 204-1

Proportion of spending on local suppliers (R\$)	2023	2024	2025
Spending on all suppliers	2,964,570,672.02	4,152,401,767.27	3,474,049,511.73
Spending on local suppliers - same location as operation	1,330,847,092.25	1,269,158,503.58	1,773,016,136.19
Percentage of spending on local suppliers	44.89	30.56	51.04

Note: This indicator refers to corporate purchases recorded in SAP. As of 2025, it includes VAMOS, BMB, and Truckvan. Local purchases are defined as those made within the same state where operations/units are located. Significant units refer to the centers registered in SAP (VAMOS), Protheus (BMB), and SAP One (Truckvan).

→ New suppliers screened based on social and environmental criteria | GRI 308-1, 414-1

New suppliers that were screened using social and environmental criteria	2023	2024	2025
New suppliers that were considered for contracting	944	893	995
Total of new suppliers screened based on environmental criteria	0	0	14
Total of new suppliers screened based on social criteria	923	890	954
% of suppliers that were screened using environmental criteria	0.0	0.0%	1.41
% of suppliers that were screened using social criteria	97.8	99.7	95.9

Note: 2023 and 2024 data refer only to VAMOS. 2025 data refer to BMB and VAMOS, with only BMB applying environmental criteria in supplier selection.



Society

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

Supply chain size indicators (%)	2023	2024	2025
Social impact assessments, including gender impact assessment, based on participatory processes ¹	100	100	0
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	0
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:

¹ The change in the comparison of assessments between 2024 and 2025 is due to a revision of the assumptions used to comply with GRI Standard 413-1.

² Risk matrix, aspects and impacts assessment (LAIA), carbon inventory, waste management.

³ Integrated Annual Report, CDP, Company website and social media posts.

⁴ Julio Simões Institute initiatives: Natal Solidário, Inverno do Bem; Você Quer? Você Pode! Program, Young Technical Apprentice Program, Mecânico de Valor.

⁵ Julio Simões Institute initiatives targeting truck drivers through Direção Certa, visits by young people to the Julio Simões Memory Center, and company initiatives for employee engagement.

⁶ We understand that our current operations do not generate direct and recurring negative impacts on local communities.

⁷ CIPA and Safety Committee.

⁸ Whistleblower Channel, CAV, Contact Us/Social Media.

Environment

Emissions

→Direct (Scope 1) GHG emissions - tCO₂e | GRI 305-1

Direct (Scope 1) GHG emissions - tCO ₂ e	2023	2024			2025
		Rental	Dealerships	Consolidated	
Mobile combustion	5,493.89	3,146.90	2,875.20	6,022.00	2,043.51
Stationary combustion	89.24	377.00	21.60	398.50	792.89
Fugitive emissions	338.58	1,411.10	8.30	1,419.30	1,239.24
Solid waste and wastewater	295.95	59.20	49.30	108.50	67.48
Industrial processes	22.51	36.30	0.00	36.30	82.85
Subtotal	6,240.17	5,030.50	2,954.40	7,984.70	4,225.98
Biogenic emissions	2,045.18	974.80	1,634.40	2,609.20	2,384.58

Note: CO₂, CH₄, and N₂O gases were considered, and methodologies aligned with the GHG Protocol and the IPCC [GWP100a [IPCC, 2013]] were applied. The reported emissions follow the Public Emissions Registry and do not include VAMOS's international emissions or emissions from other GHGs not covered by the Kyoto Protocol. These emissions are as follows: BMB emissions (Mexico) – Scope 1: 125.7337 tCO₂e; Scope 3: 28.7288 tCO₂e; and other GHGs not covered by the Kyoto Protocol – Scope 1 – fugitive emissions: 442.9022 tCO₂e. As of 2025, the dealerships are no longer part of Vamos.

→ Energy Indirect (Scope 2) GHG emissions - tCO₂e | GRI 305-2

Energy Indirect (Scope 2) GHG emissions - tCO ₂ e	2023	2024			2025
		Rental	Dealerships	Consolidated	
Location-based method	249.07	214.50	266.08	480.58	273.65
Market-based method	0.00	35.07	0.00	35.07	103.14

Note: CO₂, gas was considered, using location-based method. Methodologies aligned with the GHG Protocol and the IPCC-GW P100a (IPCC, 2013) were applied. As of 2025, dealerships are no longer part of VAMOS. For Scope 2, the corporate CUBI platform was used for the automated collection and consolidation of electricity consumption data, with direct reading of utility bills and the application of allocations among shared facilities, ensuring the measurement of actual consumption in kWh.



→ Other indirect (Scope 3) GHG emissions — tCO₂e | GRI 305-3

Direct (Scope 3) GHG emissions – tCO ₂ e	2023	2024			2025
		Rental	Dealerships	Consolidated	
Category 1 — Purchased goods and services	31,858.67	32,836.34	3,309.99	36,146.33	34,630.11
Category 2 — Capital goods	166,432.95	4,802.13	4.43	4,806.56	3,170.22
Category 3 — Fuel- and energy-related activities (not included in scopes 1 and 2)	1,516.03	801.49	920.76	1,722.25	1,096.69
Category 4 — Transportation and Distribution (upstream)	4,027.58	7,469.73	626.0	8,095.71	11,155.18
Well to tank	-	1,727.78	-	1,727.78	2,338.68
Tank to wheel	-	5,741.95	-	5,741.95	8,616.50
Category 5 — Waste generated from operations	51.07	20.15	5.2176	25.37	17.67
Category 6 — Business travel	293.552	267.15	150.4896	417.64	152.88
Category 7— employee commuting (home-to-work)	2,884.09	4,824.28	4,914.86	9,739.14	2,980.28
Category 13 — Downstream leased assets (the organization as lessee)	2,392,130.59	2,122,101.48	0.0	2,122,101.48	1,715,762.54
Well to tank	568,969.9	554,854.05	0.0	554,854.05	359,391.54
Tank to wheel	1,814,968.70	1,567,247.43	0.0	1,567,247.43	1,356,371.007
Scope 3 Total	2,599,194.5	2,173,122.80	9,931.7	2,183,054.5	1,768,965.56
Biogenic emissions	212,409.7	223,351.10	1,015.2	224,366.3	199,445.22

Note: CO₂, CH₄, and N₂O gases were considered and methodologies aligned with the GHG Protocol and the IPCC (GWP100a [IPCC, 2013]) were applied. As of 2025, dealerships are no longer part of VAMOS. These emissions are as follows: BMB emissions (Mexico) – Scope 3: 28.7288 tCO₂e; and other GHGs not covered by the Kyoto Protocol – Scope 1 – fugitive emissions: 442.9022 tCO₂e.

NOx, SOx, and other significant air emissions (tonnes) – Scope 1 and 3 GRI 305-7	2023			2024									2025		
				Rental			Dealerships			Consolidated					
	Scope 1	Scope 3	Total	Scope 1	Scope 3	Total	Scope 1	Scope 3	Total	Scope 1	Scope 3	Total	Scope 1	Scope 3	Total
NOx	2.14	2,945.52	2,947.66	1.1	1,598.53	1,599.63	0.66	0.00	0.66	1.76	1,598.53	1,600.28	2.01	1,593.99	1,596.01
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	0.00	0.00	0.00
Particulate Matter (PM)	0.06	28.93	28.98	0.06	14.19	14.25	0.06	0.00	0.06	0.12	14.19	14.31	0.11	13.05	13.16
Carbon monoxide (CO)	2.83	530.93	533.76	2.83	263.05	265.88	3.46	0.00	3.46	6.29	263.05	269.35	5.12	229.50	234.62
Total	5.03	3,505.37	3,510.40	3.98	1,875.77	1,879.76	4.19	0.00	4.19	8.17	1,875.77	1,883.94	7.24	1,836.55	1,834.79

Note: The reported emissions refer to Scope 1 and Scope 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 typology, the average manufacturing year of the fleet, and the fuels used in VAMOS’s operations. The inventory was prepared based on fleet-specific operational data, ensuring representativeness and accuracy. The negative variation in Scope 3 emissions is due to improvements in the collection and consolidation of mileage data, while the increase in Scope 1 emissions is related to higher fuel consumption during the period. In 2025, the observed variation also reflects a methodological improvement in the selection of CETESB emission factors, since, while in 2024 the most recent factors available in the reference database were used, in 2025 factors compatible with the average manufacturing year of the operating fleet (2021–2022) began to be adopted. In cases where specific factors were not available for a given pollutant and year, such as particulate matter (PM) in 2021, the closest available factor was applied, in accordance with recognized practice in atmospheric inventories.



Energy

→ Energy consumption within the organization (GJ) | [GRI 302-1](#)

Energy consumption within the organization (GJ)	2023	2024			2025
		Rental	Dealerships	Consolidated	
Non-renewable fuel consumption	76,677.0	49,692.8	39,700.8	89,393.6	39,701.4
Gasoline (vehicles)	41,294.0	22,677.1	21,571.2	44,248.3	3,984.6
Diesel	29,538.3	18,851.3	16,839.9	35,691.2	21,299.5
Wet natural gas	-	-	-	-	-
LPG	3,287.2	7,917.3	233.7	8,151.0	12,911.9
Acetylene	1.0	3.7	-	3.7	3.5
Aviation gasoline	227.5	18.4	221.2	239.6	-
Aviation kerosene	2,328.5	221.1	527.7	748.8	448.6
CNG	0.5	3.9	307.1	311.0	1,053.2
Renewable fuel consumption	29,640.0	14,146.2	23,764.6	37,910.9	33,743.2
Biodiesel (B100)	3,597.7	2,807.1	2,474.4	11,350.5	3,350.5
Hydrous ethanol	15,474.8	5,522.0	15,756.8	21,278.8	29,338.1
Anhydrous ethanol	10,567.5	5,817.1	5,533.4	5,281.6	1,054.6
Consumption of purchased energy	24,316.8	14,829.1	18,258.5	33,087.6	21,360.4
Non-renewable electricity	2,545.1	1,812.9	2,282.3	4,095.2	1,039.1
Renewable electricity	21,771.7	13,016.2	15,976.2	28,992.4	20,321.3
Total energy consumption (renewable and non-renewable + electricity purchased)	130,633.8	78,668.0	81,723.8	160,391.8	94,805.0

Note: The conversion factors from BEN 2023 were used, in line with the GHG Protocol tool published in 2026 for the 2025 reporting year. The databases are extracted from internal systems (SAP, Protheus, SAP One) or from electricity bills available on utility company websites. For the percentage of clean energy in the energy matrix, we used the information made available by the National Electric System Operator (ONS) (https://www.ons.org.br/Paginas/resultados-da-operacao/historico-da-operacao/geracao_energia.aspx). To compile the reported data, we used the same sources as the GHG Inventory for mobile and stationary combustion and energy, in addition to conversion to GJ using factors from the 2023 National Energy Balance (BEN) report. The data cover all VAMOS operations in Brazil and abroad (Mexico). As of 2025, dealerships are no longer part of VAMOS. There is no consumption of heating, cooling, or steam, nor any sale of electricity, heating, cooling, or steam.

Energy consumption within the organization (MWh)	2023	2024			2025
		Rental	Dealerships	Consolidated	
Non-renewable fuel consumption	21,299.2	13,803.6	11,028.0	24,831.6	11,028.2
Gasoline (vehicles)	11,470.6	6,299.2	5,992.0	12,291.2	1,106.8
Diesel	8,205.1	5,236.5	4,677.8	9,914.2	5,916.5
LPG	913.1	2,199.3	64.9	2,264.2	3,586.6
Acetylene	0.3	1.0	-	1.0	1.0
Aviation gasoline	63.2	5.1	61.4	66.6	-
Aviation kerosene	646.8	61.4	146.6	208.0	124.6
CNG	0.1	1.1	85.3	86.4	292.6
Renewable fuel consumption	8,233.3	3,929.5	6,601.3	10,530.8	9,373.1
Biodiesel (B100)	999.4	779.8	687.3	3,152.9	930.7
Hydrous ethanol	4,298.6	1,533.9	4,376.9	5,910.8	8,149.5
Anhydrous ethanol	2,935.4	1,615.9	1,537.1	1,467.1	292.9
Consumption of	6,754.7	4,119.2	5,071.8	9,191.0	5,933.5
Non-renewable electricity	707.0	503.6	634.0	1,137.6	288.6
Renewable electricity	6,047.7	3,615.6	4,437.8	8,053.4	5,644.8
Total energy consumption (renewable and non-renewable + electricity purchased)	36,287.2	21,852.3	22,701.1	44,553.4	26,334.7

The conversion factors from BEN 2023 were used, in line with the GHG Protocol tool published in 2026 for the 2025 reporting year. The databases are extracted from internal systems (SAP, Protheus, SAP One) or from electricity bills available on utility company websites. For the percentage of clean energy in the energy matrix, we used the information made available by the National Electric System Operator (ONS) (https://www.ons.org.br/Paginas/resultados-da-operacao/historico-da-operacao/geracao_energia.aspx). To compile the reported data, we used the same sources as the GHG Inventory for mobile and stationary combustion and energy, in addition to conversion to GJ using factors from the 2023 National Energy Balance (BEN) report. The data cover all VAMOS operations in Brazil and abroad (Mexico). As of 2025, dealerships are no longer part of VAMOS. There is no consumption of heating, cooling, or steam, nor any sale of electricity, heating, cooling, or steam.

→ Energy consumption outside of the organization | GRI 302-2

	2023	2024			2025
		Rental	Dealerships	Consolidated	
Energy consumption outside of the Company (GJ)	10,946,441.8	24,733,616.9	70,352.0	24,803,969.0	21,212,735.12
Energy consumption outside of the Company (MWh)	3,040.678.3	6,870.449.1	19,542.2	6,889,991.4	5,892,426.4

Note: For the calculation, the data made available by BEN 2023 and the GHG Protocol tool (ferramenta_ghg_protocol_v2026.0.1) were used as conversion sources. To compile the data presented, we used the same databases as those used for the GHG inventory. For consumption outside the organization, Scope 3 energy consumption was used, specifically the leased assets and employee commuting categories. The reduction was due to the refinement of leased asset data, using more granular telemetry data from assets leased by customers. The employee commuting category was also refined, using monthly data rather than annualized data.

Energy intensity (GJ/thousand) | GRI 302-3

Energy intensity ratio (GJ/thousand)	2023	2024			2025
		Rental	Dealerships	Consolidated	
Total energy consumption within the Company (in GJ)	130,633.8	78,668	81,723.8	160,391.8	94,805.0
Total energy consumption outside of the Company (GJ)	10,946,441.8	24,733,616.9	70,352	24,803,969	21,212,735.1
Total electricity consumption	11,077,075.6	24,812,284.9	152,075.9	24,964,360.8	21,307,540.1
Employees	3,465	2,291	1,343	3,634	2,307
Energy intensity ratio (GJ/employees)	3,196.8	10,830.3	113.5	6,869.7	9,236.0
Energy intensity ratio (GJ/R\$ thousand)	1.82	5.28	0.05	3.333	3.7

Note: The 2025 energy intensity rate includes electricity purchased from the grid (utilities and the free market), the generation and direct consumption of photovoltaic solar energy, as well as fuels used in operations, including diesel (with biodiesel), gasoline, ethanol, LPG, CNG, and aviation kerosene. The breakdown between renewable and non-renewable energy from purchased electricity was based on data from the National Electric System Operator (ONS), considering the composition of Brazil's national electricity matrix. The energy data were compiled using the same databases as the Greenhouse Gas Inventory, covering the categories of mobile combustion, stationary combustion, fugitive emissions, industrial processes and energy, as well as relevant consumption associated with the use of assets under Scope 3. Conversions to gigajoules (GJ) followed the factors published in the 2023 National Energy Balance (BEN), the latest report available. The rate considers energy consumed both inside and outside the Company. The reduction in energy intensity observed in 2025 is mainly due to structural changes in the consumption profile, particularly the prioritization of ethanol in the light fleet, the increase in the biodiesel content in diesel blends, the expanded use of CNG in operational assets, and the lower use of certain industrial gases. In Scope 3, the methodological refinement of Category 13 – leased assets, with greater granularity of telemetry data by customer, asset type, and fleet age, resulted in an approximate 25% reduction in emissions for this category, associated with the lower average mileage considered in the inventory. However, total energy consumption increased in 2025 due to the expansion of operations and greater electricity use at the units, as well as the increased use of aircraft by the holding company SIMPAR (aviation kerosene), although VAMOS did not use its own aircraft during the period. The calculation of energy intensity was primarily based on primary consumption data, such as direct readings from electricity and fuel bills, providing greater accuracy and comparability for the indicator.

As of 2025, dealerships are no longer part of VAMOS.

→ Reduction of energy consumption | GRI 302-4

	2023	2024	2025
Amount of reductions in energy consumption achieved as a direct result of conservation and efficiency initiatives	21,771.7	0	23,455.0

The reported reductions refer exclusively to fuels used in mobile combustion, particularly the replacement of gasoline with ethanol in the light-duty fleet. Reductions related to electricity, heating, cooling, or steam are not included.

The calculation base corresponds to the 2024 historical baseline, based on actual energy consumption values reported in the Greenhouse Gas Inventory and the energy indicators for that cycle, expressed in gigajoules (GJ). In 2025, despite a 22.48% increase in net revenue, total energy consumption remained stable. In this context, gasoline consumption, a non-renewable fuel, decreased by 82.32%, equivalent to 23,455.01 GJ, directly associated with the prioritization of ethanol use in the light-duty fleet, evidencing a structural shift in the Company's energy profile.

The reported reductions reflect actual observed variations, with no use of projections or estimated scenarios. The calculation was based on actual fuel consumption volumes, through a comparison between the baseline scenario (gasoline) and the observed scenario (ethanol). Conversions to GJ used densities and calorific values aligned with the National Energy Balance (BEN 2023), following the same methodological assumptions adopted in the Greenhouse Gas Emissions Inventory.



Water

→ Water withdrawal | GRI 303-3

Water withdrawal (ML)	2023		2024						2025	
			Rental		Dealerships		Total			
	All areas	Water-stressed areas	All areas	Water-stressed areas	All areas	Water-stressed areas	All areas	Water-stressed areas	All areas	Water-stressed areas
Groundwater (total)	0.00	0.00	0.80	0.00	0.00	0.00	0.80	0.00	4.98	0.00
Fresh water	0.00	0.00	0.80	0.00	0.00	0.00	0.80	0.00	36.51	0.00
Other water	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Third-party water (total)	14.70	4.20	14.00	0.00	24.30	1.00	38.40	1.00	31.53	0.00
Freshwater	14.70	4.20	0.00	0.00	24.30	1.00	38.40	1.00	0.00	0.00
Other water	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Overall total	14.70	4.20	14.80	0.00	24.30	1.00	39.10	1.00	36.51	0.00

Note: Note: The 2025 energy intensity rate includes electricity purchased from the grid (utilities and the free market), the generation and direct consumption of photovoltaic solar energy, as well as fuels used in operations, including diesel (with biodiesel), gasoline, ethanol, LPG, CNG, and aviation kerosene. The breakdown between renewable and non-renewable energy from purchased electricity was based on data from the National Electric System Operator (ONS), considering the composition of Brazil's national electricity matrix. The energy data were compiled using the same databases as the Greenhouse Gas Inventory, covering the categories of mobile combustion, stationary combustion, fugitive emissions, industrial processes and energy, as well as relevant consumption associated with the use of assets under Scope 3. Conversions to gigajoules (GJ) followed the factors published in the 2023 National Energy Balance (BEN), the latest report available. The rate considers energy consumed both inside and outside the Company. The reduction in energy intensity observed in 2025 is mainly due to structural changes in the consumption profile, particularly the prioritization of ethanol in the light fleet, the increase in the biodiesel content in diesel blends, the expanded use of CNG in operational assets, and the lower use of certain industrial gases. In Scope 3, the methodological refinement of Category 13 – leased assets, with greater granularity of telemetry data by customer, asset type, and fleet age, resulted in an approximate 25% reduction in emissions for this category, associated with the lower average mileage considered in the inventory. However, total energy consumption increased in 2025 due to the expansion of operations and greater electricity use at the units, as well as the increased use of aircraft by the holding company SIMPAR (aviation kerosene), although VAMOS did not use its own aircraft during the period. The calculation of energy intensity was primarily based on primary consumption data, such as direct readings from electricity and fuel bills, providing greater accuracy and comparability for the indicator. As of 2025, dealerships are no longer part of VAMOS.

→ Water discharge (ML) GRI 303-4

Water discharge	2023		2024		2025	
	All areas	Water-stressed areas	All areas	Water-stressed areas	All areas	Water-stressed areas
Groundwater	0	3.36	0.64	0.8	3.99	0
Third-party water	11.76	0	11.2	0	25.22	0
Total volume of water discharged (ML)	11.76	3.36	11.84	0.8	29.21	0

Note: There was no water discharge to surface water, marine water, or water sent for use by other organizations. In 2025, the volume of water discharge was indirectly estimated based on the consumption reported on utility bills, applying an 80% return coefficient, in accordance with established sanitary engineering practice and the guidelines of ABNT NBR 9649. Effluent discharge occurs through sewage utilities and, where applicable, through septic tanks or collection by a specialized company. Historical data are being restated following a change in the calculation methodology. GRI 2-4

→ Water consumption (ML) | GRI 303-5

Water consumption (ML)	2023	2024			2025
		Rental	Dealerships	Consolidated	
Total water consumption	2.9	3.0	4.9	7.8	7.3
Consumption in areas with water stress	0.8	0.0	0.2	0.2	0.0

Note: The variation in water consumption in 2025 reflects the methodological improvement adopted, with the consolidation of actual consumption based on utility bills from the units and the estimation of water discharge (GRI 303-4) through the application of an 80% return coefficient, in accordance with ABNT NBR 9649, replacing the previous reporting of zero values. As a result, GRI 303-5 (Water consumption) data began to consider the actual water consumption that does not return to the environment, and the 2024 figures were restated, without changing the overall conclusions regarding the Company's water performance. GRI 2-4. In 2025, water consumption data were consolidated based on the actual volume reported on utility bills, replacing financial estimates used in previous cycles. All operating units of VAMOS Locação, Seminovos, BMB, and TRUCKVAN, as well as the dealerships, were considered. No unit is located in areas of High (40–80%) or Extremely High (>80%) water stress. Seven units were identified in medium-high water stress regions (20–40%), concentrated in the state of São Paulo, whose consumption (24.75 ML) was measured based on utility bills and, where applicable, well measurements. We do not have water storage identified as causing significant impact.

Waste

→ Waste generated (tonnes) | GRI 306-3

Waste generated (ton)	2023	2024			2025
		Rental	Dealerships	Total	
Hazardous waste (Class I)	872.99	23.48	684.44	707.92	253.61
Used lubricant oil (OLUC)	387.41	0.45	185.38	185.83	39.60
Automotive batteries	0.00	0.00	0.00	0.00	121.80
Class I waste – contaminated + sludge	238.91	22.54	262.53	285.07	0.00
Contaminated containers	0.15	0.00	0.00	0.00	0.00
Light bulbs	0.03	0.02	0.02	0.04	0.00
Oil filters	20.17	0.00	186.63	186.63	0.34
Other waste – water and oil (liters)	226.32	0.47	49.88	50.35	43.00
Non-hazardous waste (Class II)	1,188.04	248.22	746.40	994.62	656.85
Unusable used tires	1.20	0.00	0.50	0.50	6.83
Paper/cardboard/plastic	24.76	5.31	607.49	612.80	8.83
Metals	831.45	116.07	0.36	116.43	518.23
Wood	169.20	23.61	22.02	45.63	59.02
Air filters	16.96	0.00	93.90	93.90	0.00
Domestic/organic	131.75	23.23	0.00	23.23	0.00
Wastewater	0.00	0.00	21.50	21.50	44.50
Other waste	12.72	80.00	0.63	80.63	19.44
Total	2,061.03	271.70	1,430.84	1,702.54	910.46

Note: No values were identified for waste generated from leachate, contaminated soil, electronic scrap, or biological sludge.

The variations occurred because, as of January 2025, dealership units (Transrio, Tietê, Valtra, Fendt, Komatsu) are no longer part of the VAMOS Group; therefore, waste disposal from VAMOS Seminovos, VAMOS Locação, BMB, and Truckvan was considered. When comparing only rental data for 2024 and 2025, it is possible to observe increased efficiency in waste disposal.

All data were extracted from the Vertown platform, which is integrated with environmental authorities for the issuance of the Waste Transport Manifest (MTR, in Portuguese). This year, some existing groupings were reclassified to segregate certain types of waste, enabling better visibility of what is being generated. As of 2025, dealerships are no longer part of VAMOS.

→ Waste diverted from final disposal (tonnes) | GRI 306-4

Type of waste	2023	2024			2025
		Rental	Dealerships	Total	
Hazardous waste (Class I)	840.30	23.20	605.2	629.80	224.78
Used lubricant oil (OLUC)	387.40	0.50	185.40	185.90	24.41
Automotive batteries	0.00	0.00	0.00	0.00	121.80
Class I waste – contaminated	221.30	22.20	184.0	206.2	35.23
Contaminated containers	0.20	0.00	0.00	0.00	0.00
Light bulbs	0.00	0.00	0.00	0.00	0.00
Oil filters	8.70	0.00	186.60	186.60	0.34
Other waste – water and oil (liters)	222.70	0.50	49.20	49.70	43.00
Non-hazardous waste (Class II)	1,045.30	237.90	731.20	969.10	643.99
Unusable used tires	1.10	0.00	0.10	0.10	1.91
Paper/cardboard/plastic	24.60	5.30	602.00	607.30	8.83
Metals	831.50	116.10	0.40	116.50	518.23
Wood	169.20	23.60	13.70	37.30	59.02
Air filters	3.30	0.00	93.10	93.10	0.00
Domestic/organic	15.00	12.90	0.00	12.90	0.00
Wastewater	0.00	0.00	21.50	21.50	44.50
Other waste	0.60	80.00	0.40	80.40	11.51
Total	1,885.60	261.10	1,337.80	1,598.90	868.76

Note: No values were identified for waste generated from leachate, contaminated soil, electronic scrap, or biological sludge. Some calculations in the sum of subtotal and total values for 2024 were incorrectly reported last year; therefore, these figures have been restated.

The variations occurred because, as of January 2025, dealership units (Transrio, Tietê, Valtra, Fendt, Komatsu) are no longer part of the VAMOS Group; therefore, waste disposal from VAMOS Seminovos, VAMOS Locação, BMB, and Truckvan was considered. When comparing only rental data for 2024 and 2025, it is possible to observe increased efficiency in waste disposal. As of 2025, dealerships are no longer part of VAMOS.

→ Waste diverted from final disposal (tonnes) (ton) | GRI 306-4

Waste diverted from final disposal (tonnes)	2023		2024						2025	
			Rental		Dealerships		Total			
	Recovery onsite	Recovery offsite	Recovery onsite	Recovery offsite	Recovery onsite	Recovery offsite	Recovery onsite	Recovery offsite	Recovery onsite	Recovery offsite
Hazardous waste (Class I)	0.00	840.30	0.00	23.20	0.00	605.20	0.00	628.40	0.00	224.78
Prepared for reuse	0.00	38.40	0.00	0	0.00	58.40	0.00	58.40	0.00	0.00
Recycling	0.00	392.50	0.00	1.20	0.00	188.30	0.00	189.50	0.00	50.42
Other forms of reuse/recycling/recovery	0.00	409.50	0.00	22.00	0.00	358.50	0.00	380.50	0.00	0.28
Sorting and transfer area	-	-	-	-	-	-	-	-	0.0	2.70
Blending for co-processing	-	-	-	-	-	-	-	-	0.0	0.00
Co-processing	-	-	-	-	-	-	-	-	0.0	32.16
Reverse logistics	-	-	-	-	-	-	-	-	0.0	71.82
Oil re-refining	-	-	-	-	-	-	-	-	0.0	24.41
Wastewater treatment	-	-	-	-	-	-	-	-	0.0	43.00
Non-hazardous waste (Class II)	0.00	1,045.30	0.00	237.8	0.00	731.2	0.00	969.0	0.0	643.99
Prepared for reuse	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0	4.0
Recycling	0.00	953.8	0.00	121.3	0.00	514.2	0.00	635.5	0.0	540.25
Other forms of reuse/recycling/recovery	0.00	91.4	0.00	116.5	0.00	217	0.00	333.5	0.0	1.85
Sorting and transfer area	-	-	-	-	-	-	-	-	0.0	0.26
Composting	-	-	-	-	-	-	-	-	0.0	41.64
Co-processing	-	-	-	-	-	-	-	-	0.0	11.51
Wastewater treatment	-	-	-	-	-	-	-	-	0.0	44.50
Overall total	0	1,885.60	0	261	0	1,336.40	0	1,597.40	0.0	868.76

Note: The variations occurred because, as of January 2025, dealership units (Transrio, Tietê, Valtra, Fendt, Komatsu) are no longer part of the VAMOS Group; therefore, waste disposal from VAMOS Seminovos, VAMOS Locação, BMB, and Truckvan was considered. When comparing only rental data for 2024 and 2025, it is possible to observe increased efficiency in waste disposal. As of 2025, dealerships are no longer part of VAMOS.

→ Waste directed to final disposal (tonnes) | GRI 306-5

Waste directed to final disposal (tonnes)	2023	2024			2025
		Rental	Dealerships	Total	
Hazardous waste (Class I)	32.7	0.3	79.23	79.53	28.84
Used lubricant oil (OLUC)	0	0	0	0	15.19
Class I waste – contaminated	17.63	0.3	78.57	78.87	13.65
Oil filters	11.45	0	0.03	0.03	0.00
Other waste – water and oil (liters)	3.62	0	0.63	0.63	0.00
Non-hazardous waste (Class II)	142.78	10.37	15.24	25.61	12.86
Unusable used tires	0.06	0	0.37	0.37	4.92
Paper/cardboard/plastic	0.16	0	5.53	5.53	0.00
Wood	0	0	8.31	8.31	0.00
Air filters	13.67	0	0.83	0.83	0.00
Domestic/organic	116.75	10.37	0	10.37	0.00
Other waste	12.14	0	0.2	0.2	7.94
Total	175.48	10.67	94.47	105.14	41.70

Note: information was compiled based on Final Disposal Certificates (CDF, in Portuguese). Glass rejects (sweeping, sanitary, and cafeteria waste) and landfill items (Class IIA and IIB). There is no final disposal through incineration with energy recovery. The variations occurred because, as of January 2025, dealership units (Transrio, Tietê, Valtra, Fendt, Komatsu) are no longer part of the VAMOS Group; therefore, waste disposal from VAMOS Seminovos, VAMOS Locação, BMB, and Truckvan was considered. The increase in hazardous waste disposal in 2025 is related to used lubricating oil (ULOC) and results from improved management practices, with enhanced data control and traceability following the consolidation of information on the Vertown platform, reflecting greater transparency and reduced underreporting. Additionally, during 2025, a Trucks and Forklifts workshop was opened in Guarulhos, where maintenance activities previously carried out by accredited workshops were internalized.

→ Waste directed to final disposal (tonnes) | GRI 306-5

Waste directed to final disposal (tonnes)	2023		2024				2025	
	Onsite disposal	Offsite disposal	Rental		Dealerships		Onsite disposal	Offsite disposal
			Onsite disposal	Offsite disposal	Onsite disposal	Offsite disposal		
Hazardous waste (Class I)	0	32.70	0	0.30	0	79.23	0	28.84
Incineration (without energy recovery)	0	10.65	0	0	0	13.45	0	26.99
Confinement in landfill	0	22.05	0	0.3	0	65.78	0	1.85
Non-hazardous waste (Class II)	0	142.77	0	10.37	0	15.25	0	12.86
Incineration (without energy recovery)	0	12.79	0	0	0	14.19	0	4.92
Confinement in landfill	0	129.98	0	10.37	0	1.05	0	7.94
Total	0	175.47	0	10.67	0	94.48	0	41.70

Note: Information was compiled based on Final Disposal Certificates (CDF, in Portuguese). Glass rejects (sweeping, sanitary, and cafeteria waste) and landfill items (Class IIA and IIB). There is no final disposal through incineration with energy recovery. The variations occurred because, as of January 2025, dealership units (Transrio, Tietê, Valtra, Fendt, Komatsu) are no longer part of the VAMOS Group; therefore, waste disposal from VAMOS Seminovos, VAMOS Locação, BMB, and Truckvan was considered. The increase in hazardous waste disposal in 2025 is related to used lubricating oil (ULOC) and results from improved management practices, with enhanced data control and traceability following the consolidation of information on the Vertown platform, reflecting greater transparency and reduced underreporting. Additionally, during the year, a Trucks and Forklifts workshop was opened in Guarulhos, where maintenance activities previously carried out by accredited workshops were internalized. As of 2025, dealerships are no longer part of VAMOS.



Environmental investment

Environmental investment	2023	2024	2025
Capital investments (R\$)	307,513,148.36	221,585,699.69	244,652,037.10
Operating expenses (R\$)	1,808,058.68	1,665,694.30	2,186,004.29
Total Expenses (= Capital Investments + Operating Expenses) (R\$)	309,321,207.04	223,251,393.99	245,229,096.79
% of operations covered	100%	100%	100%
Coverage base (revenue, production volume, employees, etc):	100%	100%	100%

Note: Capital investment in electric and CNG assets and the purchase/installation of solar panels. Total costs for the Sustainability area: employee salaries, investments in consulting services, technical consulting expenses (Integrated Report, GHG inventory, and audits), the monthly fee for the Vertown platform for waste management, payments for carbon credits under the VAMOS Carbono Zero Program and Scope 1 and 2 neutralizations, as well as participation fees for ESG indices and initiatives (EcoVadis, CDP, Public Emissions Registry, and the UN Global Compact).

Low-carbon Products

Low-carbon Products	2023	2024		2025	
		Rental of electric forklifts	Rental of electric trucks and utility vehicles	Rental of electric forklifts	Rental of electric trucks and utility vehicles
Estimated total emissions avoided per year (tCO ₂ eq)	119,700	77,897.80	1,262.93	59,596.14	1,483.77

Explanation	
2025	In 2025, we closed the year with 2,352 rented electric forklifts in operation. We considered a scenario in which these forklifts were powered by LPG, which would increase GHG emissions. The calculations considered LPG-powered forklifts operating 281.47 hours per month with consumption of 2.5 kg/hour, and electric forklifts consuming an average of 2.5 kWh per hour. Of the forklifts leased, 62% are electric. For electric trucks and utility vehicles, we considered their replacement with light diesel trucks, maintaining the same number of assets in operation and the same annual mileage used in Scope 3 Category 13. In 2025, the Company had 217 electric trucks and utility vehicles. Additionally, in 2025, 27 extra-heavy CNG trucks were considered, assessed against a counterfactual scenario in which these assets would operate as extra-heavy diesel trucks, with the same operational use. Note: The 2025 calculation methodology is aligned with the Greenhouse Gas Inventory and considers only the operations of VAMOS Locação.

GRI Content index

Statement of use	VAMOS has reported in accordance with the GRI Standards for the period between January 1, 2025 and December 31, 2025.
GRI Standard used	GRI 1: Foundations 2021

GRI Standard	Content	Page/answer	Omission			Global Compact	SDG
			Requirements omitted	Reason	Explanation		

The organization and its reporting practices

2-1	Organizational details	7, 17 and 23				-	-
2-2	Entities included in the organization's sustainability reporting	7 and 17				-	-
2-3	Reporting period, frequency and contact point	7				-	-

GRI 2: General disclosures 2021

2-4	Restatements of information	7, 149, 163, 171, 173, 184 and 186 Restatements, changes in calculation and methodologies, and scope adjustments are indicated in explanatory notes and footnotes, when applicable.				-	-
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GRI Standard		Content	Page Answer	Omission			Global Compact	SDG
				Requirements omitted	Reason	Explanation		
The organization and its reporting practices								
GRI 2: General disclosures 2021	2-5	External assurance	7 External assurance of non-financial information disclosed in this Integrated Annual Report was performed by KPMG Auditores Independientes Ltda., with the objective of obtaining limited assurance over selected information. The scope of the assurance included selected information and indicators from the Integrated Annual Report, defined based on materiality and sampling criteria, as well as the evaluation of internal controls and processes considered by the Company as necessary for the preparation of such information. The relationship between VAMOS and KPMG is strictly professional in nature, limited to the engagement for independent assurance services over selected information in the integrated report. The independence of the service provider is ensured through compliance with ethical standards applicable to the accounting and assurance profession, including the principles of objectivity, impartiality, and absence of conflicts of interest, as required by NBC TO 3000 (ISAE 3000).				-	-
Activities and workers								
GRI 2: General disclosures 2021	2-6	Activities, value chain and business relationships	7, 17, 23, 27, 91 and 174	Requirement c and requirement d	Not applicable	No changes compared to the previous reporting cycle.	-	-
	2-7	Employees	65, 66, 150 and 151				6	8 and 10
	2-8	Workers who are not employees	66	All requirements	Information unavailable	The Company has opted for the temporary omission of this indicator and is working to improve the management and consolidation of this information, with the aim of enabling complete and consistent disclosure in future reporting.	-	8

GRI Standard	Content	Page Answer	Omission			Global Compact	SDG
			Requirements omitted	Reason	Explanation		
Governance							
GRI 2: General disclosures 2021	2-9	Governance structure and composition	39, 42 and 44 VAMOS's committees are advisory in nature and, therefore, are not responsible for decision-making or for overseeing the management of the organization's impacts. Decision-making takes place at the Board of Directors level. There is no participation of underrepresented social groups. There is no stakeholder representation.			-	5 and 16
	2-10	Nomination and selection for the highest governance body	39, 44 and 53 The Company does not collect stakeholder input (including from shareholders) for the selection and appointment of members of the Board of Directors, its Committees, or the Executive Board. The right to express views is ensured in accordance with applicable legislation.			-	5 and 16
	2-11	Chair of the highest governance body	39 The Chair of the Board of Directors does not hold an executive position within our organizational structure.			-	16
	2-12	Role of the highest governance body in overseeing the management of impacts	39, 53 and 86 The Purpose was reviewed in 2023 and approved by the Sustainability Committee and the Board of Directors.			-	-
	2-13	Delegation of responsibility for managing impacts	42 and 53			-	16
	2-14	Role of the highest governance body in sustainability reporting	7, 9 and 53			-	-
	2-15	Conflicts of interest	37, 38, 39, 48 and 56			-	16

GRI Standard		Content	Page Answer	Omission			Global Compact	SDG
				Requirements omitted	Reason	Explanation		
Governance								
GRI 2: General disclosures 2021	2-16	Communication of critical concerns	9, 47, 52 and 54	Requirement b	This information is confidential.	Due to the sensitive and highly strategic nature of this information, we do not publicly disclose the total number or the nature of critical concerns communicated to the highest governance body.	-	-
	2-17	Collective knowledge of the highest governance body	39, 41, 42 and 53				-	-
GRI 2: General disclosures 2021	2-18	Evaluation of the performance of the highest governance body	37, 39 and 74				-	-
	2-19	Remuneration policies	45 The Board of Directors does not receive compensation linked to the Company's goals or performance. Its members receive exclusively fixed compensation, and members are not eligible to receive performance bonuses, or any other form of variable compensation, whether or not linked to targets.				-	-
	2-20	Process to determine remuneration	45 The Company uses market salary surveys and analyses of sector compensation practices, which reflect trends and expectations of key external stakeholders, such as investors, analysts, strategic partners, and industry associations. Shareholders have the opportunity to evaluate the overall compensation of management through the Annual General Meeting (AGM), held every year. The documents supporting this assessment, such as the Call Notice and the Management Proposal, are made available transparently on the Company's Investor Relations website.	Requirement a, item iii. Requirement b	Not applicable		-	-
	2-21	Annual total compensation ratio	45 and 162				-	-

GRI Standard	Content	Page Answer	Omission			Global Compact	SDG
			Requirements omitted	Reason	Explanation		
Strategy, policies and practices							
GRI 2: General disclosures 2021	2-22	Statement on sustainable development strategy	4 and 29			-	-
	2-23	Policy commitments	19, 29, 31, 37, 38, 53, 54 and 86			10	16
	2-24	Embedding policy commitments	7, 29, 34, 35, 37, 38, 47, 53 and 71 At the management level, directly below the Chief Executive Officer, we have executive offices dedicated to operations and to corporate support and planning activities, which are responsible for ensuring the implementation of the Company's commitments and cascading them across all operational levels.			-	16
	2-25	Processes to remediate negative impacts	29, 37, 38, 49, 53 and 54 At the meetings of the Audit Committee and the Ethics Committee, the indicators and reports of the Whistleblowing Channel are reviewed, and improvement processes for the Channel are assessed in these forums. Monitoring is carried out by the Audit Committee; however, we currently do not have formalized feedback processes for the reporting party. Through Linha Transparente, any stakeholder may get in touch with questions, suggestions, and improvement proposals. However, we have no records of such cases in recent years.			-	16
	2-26	Mechanisms for seeking advice and raising concerns	9, 37, 38, 49, 51 and 52			10	16

GRI Standard	Content	Page Answer	Omission			Global Compact	SDG
			Requirements omitted	Reason	Explanation		
Strategy, policies and practices							
GRI 2: General disclosures 2021	2-27	Compliance with laws and regulations	134 To the best of our knowledge and based on the Legal department's management records, no fines or non-monetary sanctions were identified related to significant instances of non-compliance with laws and regulations. The following criteria were adopted to define significant instances of non-compliance: situations in which the amount of the fine is equal to or greater than R\$5,000,000, regardless of its nature; instances that, irrespective of the amount, are considered relevant due to the matter involved and that impact the Company's operations and/or reputation; and instances in which non-monetary sanctions were incurred resulting in material impacts on operations.			-	-
	2-28	Membership associations	35 and 86			-	8
Stakeholder engagement							
GRI 2: General disclosures 2021	2-29	Approach to stakeholder engagement	9, 29, 74, 86 and 87			-	-
	2-30	Collective bargaining agreements	All employees are covered by collective bargaining agreements.			3	8
MATERIAL TOPICS							
GRI 3: Material topics 2021	3-1	Process to define material topics	9, 144, 145, 146 and 147			-	-
	3-2	List of material topics	11, 144, 145, 146 and 147			-	-

GRI Standard	Content	Page Answer	Omission			Global Compact	SDG
			Requirements omitted	Reason	Explanation		
Material topic: Economic and financial growth, innovation, and service diversification							
GRI 3: Material topics 2021	3-3	Management of material topics	11, 87, 144, 145, 146 and 147 Within the scope of the material topic "Economic and financial growth, innovation, and service diversification," VAMOS recognizes that the execution of its growth strategy, the expansion and diversification of its service portfolio, as well as investments in innovation, are associated with risks that may generate actual negative impacts. According to Item 4 of the Reference Form, such risks include, among others, the possibility of not fully executing the growth strategy, lower-than-expected returns on projects and investments, the need for strategic reviews or discontinuation of initiatives, financial impacts arising from adverse macroeconomic scenarios, and increased default or deterioration in customers' financial capacity, with potential adverse effects on the Company's results, cash flow, and financial condition. The mechanisms for addressing and remediating these situations include: - strategic reassessment and resizing of projects, services, or investments, based on an analysis of economic and financial returns; adoption of corrective financial measures; - renegotiation of contracts and commercial terms with customers, especially in situations of financial constraint or default, seeking to mitigate adverse economic effects and preserve long-term business relationships; - activation of formal processes involving risk management, compliance, legal, and finance areas.			7	8, 9 and 13

GRI Standard		Content	Page Answer	Omission			Global Compact	SDG
				Requirements omitted	Reason	Explanation		
Material topic: Economic and financial growth, innovation, and service diversification								
GRI 3: Material topics 2021	3-3	Management of material topics	VAMOS implements measures such as the expansion and diversification of its rental services and asset sales, in line with customer needs and supplier availability, the incorporation of innovative solutions into operational and commercial processes, the optimization of financial and risk management, and the strengthening of strategic partnerships, including with banks, shareholders, and investors. The systematic monitoring of economic and financial performance and of the results of innovation initiatives makes it possible to assess the effectiveness of these actions over time. The effectiveness of the measures adopted is monitored through indicators such as revenue growth, profitability, operational efficiency, market share, customer satisfaction levels, performance of new services, and return on investment. These results are periodically reviewed by management and used to promote continuous adjustments to the Company's strategy. VAMOS communicates the effectiveness of these measures to its stakeholders through corporate reports, market disclosures, investor meetings, internal communications, and other institutional channels, ensuring transparency and reinforcing its commitment to sustainable growth, continuous innovation, and long-term value creation.				7	8, 9 and 13
GRI 201: Economic performance 2016	201-1	Direct economic value generated and distributed	143					
	201-3	Defined benefit plan obligations and other retirement plans		All requirements	Not applicable	The company does not have a retirement plan.	-	-
	201-4	Financial assistance received from government	62	All requirements	Not applicable	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.	-	-

GRI Standard	Content	Page Answer	Omission			Global Compact	SDG
			Requirements omitted	Reason	Explanation		
Material topic: Economic and financial growth, innovation, and service diversification							
GRI 203: Indirect economic impacts 2016	203-1	Infrastructure investments and services supported	94, 95, 97, 98 and 100			-	5, 9 and 11
	203-2	Significant indirect economic impacts	62, 94, 95, 98, 99 and 100 The extent of these impacts can be observed through different fronts of the Company's operations. With respect to suppliers, we consider the state of São Paulo, where our headquarters are located, as local. This is a continuous and recurring practice within our business model, covering the procurement of assets, consulting services, software, and maintenance services. On the social front, the VAMOS Caravan illustrates the geographic reach and duration of the impacts generated: launched in Uberlândia (MG) on August 12, the initiative is expected to run through May 2026 and will travel to 20 Brazilian cities where VAMOS Seminovos operates. In each location, the Caravan remains for 10 days at strategic points along truck drivers' routes, promoting welcome, appreciation, and closer engagement with this audience. Additionally, the Julio Simões Institute carries out annual and recurring donations, generating impacts aimed both at employees, through volunteer initiatives, and at the communities where the Company operates, with emphasis on Mogi das Cruzes, through contributions to local social institutions.			-	1, 3 and 8
GRI 204: Procurement practices 2016	204-1	Proportion of spending on local suppliers	91, 94 and 174			-	8

GRI Standard	Content	Page Answer	Omission			Global Compact	SDG
			Requirements omitted	Reason	Explanation		
Material topic: Economic and financial growth, innovation, and service diversification							
GRI 207: Tax 2019	207-1	Tax approach	62			-	1, 10 and 17
	207-2	Tax governance, control and risk management	54 and 62 As of the present date, we are not aware of any concerns related to unethical or unlawful conduct or to the integrity of the organization in relation to taxes.			-	1, 10 and 17
	207-3	Stakeholder engagement and management of concerns related to tax	62 We are not engaged in tax-related public policies.	Requirement a, item iii.	Information unavailable	There is no formal structured process for collecting investors' questions or concerns regarding taxes. However, through investor meetings and other interaction channels, they have occasionally sought to better understand the potential impacts of the tax reform on the business.	-

GRI Standard	Content	Page Answer	Omission			Global Compact	SDG	
			Requirements omitted	Reason	Explanation			
Material topic: Economic and financial growth, innovation, and service diversification								
GRI 207: Tax 2019	207-4	Country-by-country reporting	7 The entities included in the organization’s audited consolidated financial statements are considered tax residents, for tax purposes, in the following jurisdictions: Brazil – tax jurisdiction of the operating entities and local holding companies within the Group. Mexico - tax jurisdiction of BMB Latin America Sociedad Anónima de Capital Variable. Luxembourg – tax jurisdiction of Vamos Europe S.à r.l., classified as non-operating holding company. The companies are 100% consolidated, directly or indirectly, by the parent company VAMOS Locação S.A. Information on the names of the entities and their primary activities is available in the Financial Statements, “Explanatory Note - List of controlled entities,” on page 46 https://api.mziq.com/mzfilemanager/v2/d/7715d566-5b13-44f4-96c2-0949202d82b4/ca700e7b-83e0-7c06-51dc-1dad7058fcc4?origin=2	Requirement b, items iii, iv	Not applicable	Information not required under CPC and IFRS standards; however, such information is disclosed in the Reference Form, which is published after the issuance of the reports. The Company does not recognize revenue from sales carried out by third parties in the reporting period. The Company discloses its intra-group transactions by entity within the Group, but there is no specific disclosure.	-	1, 10 and 17
			Profit/losses before taxes: - Parent Company: 438,859 thousand - Consolidated: 433,403 thousand					
			Tangible assets other than cash and cash equivalents (Property, Plant and Equipment – Balance Sheet): - Parent Company: 15,876,887 thousand - Consolidated: 15,995,284 thousand					
			Corporate income tax paid on a cash basis (Income tax and social contribution paid – Cash Flow Statement) - Parent Company: - - Consolidated: - 1,041 thousand					
			Corporate income tax on profits/losses (IRPJ and CSLL in profit or loss – Note 20.3) - Parent Company: -110,157 thousand - Consolidated: -104,701 thousand					

GRI Standard		Content	Page Answer	Omission			Global Compact	SDG		
				Requirements omitted	Reason	Explanation				
Material topic: Economic and financial growth, innovation, and service diversification										
GRI 207: Tax 2019	207-4	Country-by-country reporting	There is no difference between the corporate income tax rate applied to profits/losses and the tax that would be due if the statutory rate were applied to profits/losses. The information presented in GRI 207-4 refers to the same period covered by the audited consolidated financial statements, i.e., the fiscal year ended December 31, 2025.							
Material topic: Ethics, compliance, and good corporate governance practices										
GRI 3: Material topics 2021	3-3	Management of material topics	11, 47, 49, 54, 140, 144, 145, 146 and 147				2, 4, 5 e 6	5, 8,10 and 16		
GRI 205: Anti-corruption 2016	205-1	Operations assessed for risks related to corruption	56 and 135				10	16		
GRI 205: Anti-corruption 2016	205-2	Communication and training about anti-corruption policies and procedures	47, 135, 136, 137, 138 and 139			Requirement c	Information unavailable	There are no data available regarding training/communication for other stakeholders.	10	16
	205-3	Confirmed incidents of corruption and actions taken	47 and 140 There is no record of public legal cases regarding corruption brought against the organization or its employees during the reporting period and the outcomes of such cases.						10	16
GRI 206: Anti-competitive behavior 2016	206-1	Legal actions for anti-competitive behavior, 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 company's market is not characterized by the presence of a monopoly or oligopoly. To guide the company's interactions with Public Administration, the Compliance Program was developed based on the provisions of Law 12,529/2011 (Brazilian Competition Law); Law 12,846/2013 (Anti-Corruption Law); Law No. 8,666/1993 (Public Procurement Law); and Law 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

GRI Standard		Content	Page Answer	Omission			Global Compact	SDG
				Requirements omitted	Reason	Explanation		
Material topic: Ethics, compliance, and good corporate governance practices								
GRI 308: Supplier environmental assessment 2016	308-1	New suppliers that were screened using environmental criteria	91 and 175	All requirements	Not applicable	Currently, at VAMOS and Truckvan we do not apply environmental criteria in supplier screening.	8	-
	308-2	Negative environmental impacts in the supply chain and actions taken		All requirements	Not applicable	To date, we are not aware of any negative impacts related to our supply chain. We intend to carry out a detailed study on this topic by 2025.	8	-
GRI 402: Labor/management relations 2016	402-1	Minimum notice periods regarding operational changes	66 There are no formal consultation timelines defined in collective bargaining agreements. However, as a general rule, communications regarding the execution of collective agreements and conventions are disclosed by the following week after their conclusion.				3	8
GRI 406: Non-discrimination 2016	406-1	Incidents of discrimination and corrective actions taken	140 In 2025, VAMOS received five reports of incidents of discrimination, none of which were substantiated or required the implementation of an action plan. Corrective measures are defined following the investigation process for each case. For more information, see the table in the Annexes.				6	5 and 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	91 By accepting our corporate policies, suppliers and partners commit to not violating this fundamental right. There are no records in the supply chain of suppliers engaging in any type of violation related to this guarantee.				3	8
GRI 410: Safety practices 2016	410-1	Security personnel trained in human rights policies or procedures	91 and 173				1	16
GRI 415: Public policies 2016	415-1	Political contributions	The Company has policies addressing this topic, such as the Code of Conduct and the Donations and Sponsorship Policy, and does not make political contributions, reaffirming its commitment to complying with applicable legislation, which prohibits corporate donations to political parties and candidates.				-	16

GRI Standard	Content	Page Answer	Omission			Global Compact	SDG	
			Requirements omitted	Reason	Explanation			
Material topic: Ethics, compliance, and good corporate governance practices								
GRI 408: Child labor 2016	408-1	Operations and suppliers at significant risk for incidents of child labor	91				5	8 and 16
GRI 409: Forced or compulsory labor 2016	409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	91				4	8
GRI 414: Supplier social assessment 2016	414-1	New suppliers that were screened using social criteria	91 and 175				2	5, 8 and 16
	414-2	Negative social impacts in the supply chain and actions taken		All requirements	Not applicable	VAMOS does not monitor this indicator; however, it conducts a supplier onboarding process and has a Code of Conduct for Third Parties in place.	2	5, 8 and 16
GRI 418: Customer privacy 2016	418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	58 From January 1, 2025, to December 31, 2025, we recorded no internal or external complaints, nor notifications from regulatory agencies related to privacy violations or customer data loss. There were also no recorded incidents of data breaches, theft, or other forms of data loss. We have a robust technological framework that enables continuous monitoring and incident prevention, in full compliance with our Information Security and Data Privacy Policies, as well as market best practices.				-	16

GRI Standard		Content	Page Answer	Omission			Global Compact	SDG
				Requirements omitted	Reason	Explanation		
Material topic: Climate strategy and environmental management								
GRI 3: Material topics 2021	3-3	Management of material topics	11, 102, 103, 111, 114, 116, 117, 144, 145, 146 and 147 VAMOS takes customer demands into account when defining its actions, such as offering electric and CNG-powered vehicles. This direction is complemented by participation in external forums, such as the UN Climate Action Platform and the Biofuels Hub, which support alignment with market discussions and trends. In 2025, the Company also joined the E-Dutra and LaneShift projects, developed in partnership with suppliers and customers, with a focus on solutions related to decarbonization and the implementation of more sustainable fleets. These actions are jointly validated with the partners involved in the projects, including at the operational level with customers.				7, 8, 9	3, 6, 7, 8, 11, 12, 13, 14 and 15
GRI 304: Biodiversity 2016	101-2	Management of biodiversity impacts	107 a) iii – Analyses conducted to date indicate that VAMOS’s operations have not resulted in significant impacts requiring ecosystem reversibility or restoration in the areas occupied. This technical monitoring ensures that our operations are located outside protected environmental areas, zones of high water stress, and protected lands, with 0% physical overlap with Conservation Units, 0% presence in areas classified as high water stress, and 0% intersection with Indigenous territories. a) iv – Due to the effectiveness of avoidance measures and the absence of direct impacts identified in the assessments conducted, no residual negative impacts requiring biodiversity offset measures were identified. b) i – According to the 2025 assessment, no significant impacts were identified that would require the initiation of active restoration processes in the occupied areas. b) ii – No areas were recorded as having completed rehabilitation processes in the current reporting cycle, as operations did not result in significant damage to local biodiversity. c) i, ii, iii and iv – The Company did not identify residual negative impacts requiring the implementation of offset measures.				8	-

GRI Standard	Content	Page Answer	Omission			Global Compact	SDG	
			Requirements omitted	Reason	Explanation			
Material topic: Climate strategy and environmental management								
GRI 201: Economic performance 2016	201-2	Financial implications and other risks and opportunities due to climate change	111 and 117	Requirement a, item v.	Unavailable information.	VAMOS identifies and assesses risks and opportunities related to climate change, including their potential financial impacts. However, quantitative information on costs and financial impacts is not being disclosed in this reporting cycle, as the data are currently under review and development in alignment with the methodological requirements of IFRS S1 and IFRS S2. The information currently disclosed under this indicator refers to a preliminary study conducted in 2022. VAMOS continues to advance in structuring processes, governance framework, and systems to improve the measurement of these impacts, aiming to ensure greater consistency, comparability, and alignment with best practices and applicable regulatory standards. Accordingly, the Company has chosen not to disclose updated figures for this period, avoiding the presentation of incomplete or non-comparable information.	7	13
GRI 302: Energy 2016	302-1	Energy consumption within the organization	104 and 180				7 and 8	7, 8, 12 and 13
	302-2	Energy consumption outside of the organization	182				8	7, 8, 12 and 13
	302-3	Energy intensity	182				8	7, 8, 12 and 13
	302-4	Reducing energy consumption	182				8 and 9	7, 8, 12 and 13

GRI Standard	Content	Page Answer	Omission			Global Compact	SDG
			Requirements omitted	Reason	Explanation		
Material topic: Climate strategy and environmental management							
GRI 302: Energy 2016	302-5 Reductions in energy requirements of products and services	122	All requirements	Not applicable	VAMOS qualitatively identifies a reduction in the energy requirements of part of the services provided, as a result of the continuous renewal of its fleet and the expansion of the offering of more energy-efficient assets, such as electric forklifts and light trucks and utility vehicles. This assessment takes into account the lower average age of the assets made available, telemetry data, technical parameters provided by manufacturers, and contractual information on average usage. However, due to the heterogeneity of the portfolio and the different usage profiles of customers, the Company does not yet carry out an aggregated quantification of these reductions in joules or their multiples, nor does it adopt a specific quantitative baseline for this indicator.	8 and 9	7, 8, 12 and 13

GRI Standard	Content	Page Answer	Omission			Global Compact	SDG
			Requirements omitted	Reason	Explanation		
Material topic: Climate strategy and environmental management							
GRI 303: Water and effluents 2018	303-1 Interactions with water as a shared resource	105 Effluent disposal is carried out, in accordance with the infrastructure available at each unit, through the public sewage system or septic tanks. At the São Leopoldo (RS) and Itajaí (SC) units, the Company uses systems consisting of a septic tank followed by an anaerobic filter, ensuring additional biological treatment prior to discharge into the urban collection system.	Requirement c and requirement d	Not applicable	VAMOS does not identify customers or suppliers with significant water-related impacts, nor does it maintain specific engagement initiatives or participation in external forums on the subject. Considering the nature of its operations and its materiality assessment, water and effluents are not priority topics, since water consumption is mainly associated with administrative uses, cleaning, and asset maintenance, without significant volumes or material risks. Even so, awareness-raising actions and efficiency measures are adopted, such as the use of pressure reducers, although there are no formal targets related to water and effluents.	8	6 and 12
	303-2 Management of water discharge-related impacts	105 VAMOS adopts, as a minimum standard for effluent disposal, exclusive discharge to the public sewage system or to septic tank systems, in accordance with the infrastructure available at each unit, with no discharge into water bodies or onto soil in operational areas. In locations without a public sewage system or specific disposal requirements, effluents are directed to septic tanks, with periodic cleaning and emptying carried out by third-party service providers. At São Leopoldo (RS) and Itajaí (SC), the Company uses a system consisting of a septic tank followed by an anaerobic filter, ensuring additional treatment. In washing, maintenance, and yard drainage areas, VAMOS uses Oil and Water Separators (OWS) to retain oily and solid waste, ensuring that the effluent directed to the public system or septic systems is free of contaminants. This approach complies with CONAMA guidelines, applicable ABNT technical standards, and local sanitation utility regulations, with traceability of waste disposal ensured through the Waste Transport Manifest (MTR) system.				8	6

GRI Standard	Content	Page Answer	Omission			Global Compact	SDG
			Requirements omitted	Reason	Explanation		
Material topic: Climate strategy and environmental management							
GRI 303: Water and effluents 2018	303-3	Water withdrawal	183			7 and 8	6
	303-4	Water discharge	184			7 and 8	6
	303-5	Water consumption	184			8	6
GRI 305: Emissions 2016	305-1	Direct (Scope 1) greenhouse gas (GHG) emissions	114 and 177			7 and 8	3, 12, 13, 14 and 15
	305-2	Indirect (Scope 2) Greenhouse Gas (GHG) emissions from the purchase of energy	114 and 177			7 and 8	3, 12, 13, 14 and 15
	305-3	Other Indirect (Scope 3) greenhouse gas (GHG) emissions	114 and 178			7 and 8	3, 12, 13, 14 and 15
	305-4	Greenhouse gas (GHG) emissions intensity	114			8	13, 14 and 15

GRI Standard	Content	Page Answer	Omission			Global Compact	SDG	
			Requirements omitted	Reason	Explanation			
Material topic: Climate strategy and environmental management								
GRI 305: Emissions 2016	305-5	Reduction of greenhouse gas (GHG) emissions	In 2025, the Company recorded a reduction of 1,103.39169 tCO ₂ e in Scope 1 emissions from mobile combustion, directly associated with the implementation of the ethanol prioritization project in the light-duty fleet, replacing gasoline consumption with biofuel. CO ₂ , CH ₄ , and N ₂ O were considered. The baseline adopted for the calculation was 2024, based on the actual values reported in the Company's Greenhouse Gas Inventory for the same category, as it represents the period immediately prior to the implementation of the initiative and allows direct comparison with the variations effectively observed in 2025, without the use of projections or estimated scenarios. The reported reductions refer exclusively to Scope 1, in the mobile combustion category, and do not include reductions in Scopes 2 or 3. The calculation was based on the actual volumes of fuel consumed and on the effective variation in emissions between 2024 and 2025, in accordance with a methodology aligned with the GHG Protocol and the emission factors adopted in the Company's Greenhouse Gas Inventory, ensuring consistency with audited data, temporal comparability, and methodological traceability.				8 and 9	13, 14 and 15
	305-6	Emissions of ozone-depleting substances (ODS)		All requirements	Not applicable	VAMOS and its companies do not produce, import, or export ODS.	7 and 8	3 and 12
		305-7	NOx, SOx, and other significant air emissions	179				7 and 8

GRI Standard		Content	Page Answer	Omission			Global Compact	SDG
				Requirements omitted	Reason	Explanation		
Material topic: Climate strategy and environmental management								
GRI 306: Waste 2020	306-1	Waste generation and significant waste-related impacts	108 and 110				8	3, 6, 11 and 12
	306-2	Management of significant waste-related impacts	108 and 110				8	3, 6, 11 and 12
	306-3	Waste generated	108 and 185				8	3, 11 and 12
	306-4	Waste diverted from disposal	108, 186 and 187				8	3, 11 and 12
	306-5	Waste directed to disposal	108, 188 and 189				8	3, 11 and 12
Material topic: Valuing of employees and respect for diversity								
GRI 3: Material topics 2021	3-3	Management of material topics	11, 19, 47, 49, 54, 60, 66, 71, 78, 87, 91, 94, 98, 99, 102, 103, 111, 114, 116, 117, 140, 144, 145, 146 and 147 Ongoing engagement with employee representatives, leadership, and Human Resources areas enables the analysis of the main risks and impacts associated with this topic, as well as the prioritization of actions. Contributions obtained through this engagement supported the definition of measures such as the strengthening of development and training programs (courses offered through the University and the hiring of specific courses), the implementation of practices focused on diversity and inclusion (productive inclusion working group), awareness-raising actions, and initiatives to promote a safe, respectful, and inclusive work environment (Trabalhe Mais Seguro).				6	3, 5, 8 and 10

GRI Standard	Content	Page Answer	Omission			Global Compact	SDG
			Requirements omitted	Reason	Explanation		
Material topic: Valuing of employees and respect for diversity							
GRI 202: Market presence 2016	202-1	Ratio of standard entry level wage by gender compared to local minimum wage	163			6	1, 5 and 8
	202-2	Proportion of senior management hired from the local community	39, 94 and 163			6	8
GRI 401: Employment 2016	401-1	New employee hires and employee turnover	66 and 166			6	5, 8 and 10
	401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	68			6	3, 5 and 8
GRI 401: Employment 2016	401-3	Parental leave	68, 69 and 171			-	5 and 8
GRI 404: Training and education 2016	404-1	Average hours of training per year per employee	71 and 152			6	4, 5, 8 and 10

GRI Standard	Content	Page Answer	Omission			Global Compact	SDG	
			Requirements omitted	Reason	Explanation			
Material topic: Valuing of employees and respect for diversity								
GRI 404: Training and education 2016	404-2	Programs for upgrading employee skills and transition assistance programs	69, 71 and 75	Requirement b	Not applicable	The company does not offer formal career transition assistance programs.	-	8
	404-3	Percentage of employees receiving regular performance and career development reviews	71 and 172				6	5, 8 and 10
GRI 405: Diversity and Equal Opportunities 2016	405-1	Diversity of governance bodies and employees	39, 66, 148, 149, 153, 155, 159, 160 and 161				6	5 and 8
	405-2	Ratio of basic salary and compensation of women to men	164				6	5, 8 and 10
Material topic: People’s health and safety								
GRI 3: Material Topics 2021	3-3	Management of material topics	11, 78, 144, 145, 146 and 147				-	3, 8 and 16

GRI Standard	Content	Page Answer	Omission			Global Compact	SDG	
			Requirements omitted	Reason	Explanation			
Material topic: People's health and safety								
GRI 403: Occupational health and safety 2018	403-1	Occupational health and safety management system	78 and 81 VAMOS's corporate occupational health and safety management system do not cover contractors providing facilities, security, and construction services, as they are not yet under the Company's direct management in this area. The acquired industrial units are also not currently included, as each maintains its own occupational health and safety management system. The expansion and alignment of this coverage are included in internal plans for future implementation and integration.				-	8
	403-2	Hazard identification, risk assessment, and incident investigation	78 and 82 At VAMOS, the results of occupational risk assessments are used as a basis for the continuous improvement of the OHS Management System, guiding the definition of control measures, the prioritization of preventive actions, the review of operating procedures, the updating of the Risk Management Program (PGR), and the direction of training initiatives. These analyses also support incident investigations and the implementation of improvements aimed at reducing risks, preventing accidents, and strengthening the safety culture. Worker participation takes place through the CIPA (elected and appointed members), safety inspections, deviation records, accident and incident investigations, safety dialogues, and formal communication channels such as the Trabalhe + Seguro Program. The contributions received support the definition of corrective and preventive actions, which are prioritized based on the hierarchy of controls, always favoring, whenever technically feasible, the elimination and substitution of risks, followed by the implementation of engineering and administrative controls. When these measures are not sufficient, PPE is adopted as a complementary measure. This approach is integrated into the Risk Management Program (PGR), periodic reviews with the CIPA, and the actions led by the HSE technical team, ensuring the effectiveness and continuous improvement of the OHS Management System.	Requirement b and requirement c	Incomplete information	A specific procedure on the right to refuse is currently being implemented, ensuring protection against any form of retaliation.	-	8

GRI Standard	Content	Page Answer	Omission			Global Compact	SDG
			Requirements omitted	Reason	Explanation		
Material topic: People’s health and safety							
GRI 403: Occupational health and safety 2018	403-3	Occupational health services	69, 78 and 80			-	8
	403-4	Worker participation, consultation, and communication on occupational health and safety	78 and 82 Employee participation and consultation on occupational health and safety matters take place through the definition of the content of Safety Dialogues, which are prepared based on accidents, incidents, and suggestions received from the workers themselves, including alerts about occurrences in other operations and the sharing of lessons learned. Employees also participate in the drafting and validation of procedures, work instructions, and one-point lessons, helping ensure that these documents reflect operational practice and incorporate adjustments aimed at increasing safety. This process is complemented by the Trabalhe + Seguro tool, which allows improvement suggestions to be submitted via QR code, by the work of the CIPA or its designated representatives in identifying opportunities for improvement, and by interactions during technical visits, in which topics such as the use of PPE, signage, and procedures are discussed.			-	8 and 16
	403-5	Worker training on occupational health and safety	78 and 82			-	8
	403-6	Promotion of worker health	78 and 80			-	3
	403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	78 The Company works to prevent and mitigate occupational health and safety impacts directly linked to its business relationships, with a focus on risks associated with operations carried out at customers’ facilities, the handling of machinery and equipment, the performance of hazardous activities, the presence of third parties in areas controlled by the Company, as well as psychosocial and behavioral risks.			-	8

GRI Standard	Content	Page Answer	Omission			Global Compact	SDG
			Requirements omitted	Reason	Explanation		
Material topic: People’s health and safety							
GRI 403: Occupational health and safety 2018	403-8	Workers covered by an occupational health and safety management system	78 and 81 100% of VAMOS employees (2,294) are covered by an occupational health and safety management system. However, the industrial operations (BMB and Truckvan) currently have their own systems. There is synergy among the companies and a shared guideline of Zero Accidents; however, the processes are distinct. To date, the Company does not hold ISO 45001 certification and, for this reason, does not conduct internal audits or external certification of its occupational health and safety management system under these terms. In addition, occupational health and safety requirements are periodically verified by customers, who require documentary and operational compliance as a condition for access to their facilities.			-	8
GRI 403: Occupational health and safety 2018	403-9	Work-related accidents	78 and 170 In 2025, we had one non-lost-time accident involving a third party, for which no Work Accident Report (CAT) was issued, since the third party did not go to the hospital. The cause was the failure to use PPE. The remaining data presented include only information on employees, with no data on third-party workers or service providers.			-	3, 8 and 16
	403-10	Work-related ill health	78 In 2025, no cases or fatalities resulting from work-related ill health were recorded among the Company’s workers. Hazards with the potential to cause work-related ill health include repetitive strain and ergonomic risks, which are identified through the Occupational Health Medical Control Program (PCMSO), the Risk Management Program (PGR), and risk assessments carried out at the units. For prevention, the Company develops training and initiatives aimed at eliminating hazards and minimizing risks. For this indicator, only the Company’s workers were considered, excluding contractors. Work-related ill health are defined as cases involving leave recognized by recognized by the INSS as work-related, based on a causal nexus.			-	3, 8 and 16

GRI Standard	Content	Page Answer	Omission			Global Compact	SDG	
			Requirements omitted	Reason	Explanation			
Material topic: People's health and safety								
GRI 416: Customer health and safety 2016	416-1	Assessment of the health and safety impacts of product and service categories	The application of the safety criteria presented in the Report covers all VAMOS employees and third parties operating at its units, regardless of the business segment: Industry, Rental, or Pre-owned.			-	-	
	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 of products and services during the reporting period.			-	16	
Material topic: Impact on communities and the value chain								
GRI 3: Material Topics 2021	3-3	Management of material topics	11, 91, 94, 98, 99, 144, 145, 146 and 147 Social investments are carried out in accordance with the requests received. To define the action, the Company assesses the impact of the initiative, as in the cases of Unibes and BMB's donations. During the period, no feedback related to negative impacts was received.			1	1 and 2	
GRI 411: Rights of indigenous peoples 2016	411-1	Incidents of violations involving rights of indigenous peoples	There are no records in the company's whistleblowing channel of incidents of violations involving rights of indigenous peoples.			1	2	
GRI 413: Local communities 2016	413-1	Operations with local community engagement, impact assessments, and development programs	176				1	-
GRI 413: Local communities 2016	413-2	Operations with significant actual and potential negative impacts on local communities	102 and 105				1	1 e 2

GRI Standard		Content	Page Answer	Omission			Global Compact	SDG
				Requirements omitted	Reason	Explanation		
Material topic: Development of the Brazilian fleet								
GRI 3: Material Topics 2021	3-3	Management of material topics	11, 19, 47, 49, 54, 60, 66, 71, 78, 87, 91, 94, 98, 99, 102, 103, 111, 114, 116, 117, 140, 144, 145, 146 and 147 The negative impacts related to this topic are associated with GHG emissions, pollutants, and waste generation. Stakeholder engagement contributes to defining the measures adopted by the Company. Under the fleet renewal program, joint action with state and federal governments enables better conditions for access to newer assets, supporting the removal of old trucks from circulation and aligning with VAMOS’s business model. Meanwhile, the VAMOS Caravan is directed to support points frequented by truck drivers, fostering relationships with this audience, presenting the Company and its assets, and offering initiatives of interest to them. Communication regarding the effectiveness of these actions is carried out through marketing communications and the Integrated Report.				-	9, 12
Additional disclosures – indicators not included in the materiality assessment but reported by VAMOS to maintain historical series and comparability								
GRI 417: Marketing and labeling 2016	417-1	Requirements for product and service information and labeling	87 and 116 100% of significant product and service categories are covered by the organization’s procedures and are assessed for compliance with those procedures.				-	12
	417-2	Incidents of non-compliance concerning product and service information and labeling	There were no incidents of non-compliance with laws and/or voluntary codes related to product and service information and labeling during the reporting period.				-	16
	417-3	Incidents of non-compliance concerning marketing communications	There were no records of non-compliance concerning marketing communications, including advertising, promotion, and sponsorship, over the past three years.				-	16

SASB Content Index

Statement of use		VAMOS reported the information cited in this SASB Report for the period from January 1, 2025, to December 31, 2025, with reference to the SASB Standards.				
SASB used		TR-CR – Transportation – Car Rental & Leasing				
SASB Code	Topic	Metric	Category	Measurement	Reference (page)/direct answer	Related GRI 2021 Indicators
TR-CR-000A	Activity	Average vehicle age	Quantitative	Months	27 The average age of the fleet across all assets is 3.86 years. The average age of VAMOS trucks is 3.23 years (considering the total VAMOS Rental fleet, excluding used-asset inventory).	GRI 2-6
TR-CR-000B	Activity	Total available rental days	Quantitative	Days	Fleet available 366 days per year (leap year), or 8,784 hours.	GRI 2-6
TR-CR-000C	Activity	Average rental fleet size	Quantitative	Number of vehicles	Total assets: 51,953	GRI 2-6
Economic and financial growth, innovation, and service diversification						
TR-CR-250a.1.	Customer safety	Percentage of rental fleet vehicles with 5-star NCAP rating, by region	Quantitative	Percentage [%]	Not applicable. NCAP applies to cars, and VAMOS operates trucks, machinery, and equipment.	GRI 416-1
TR-CR-250a.2.	Customer safety	Number of recalled vehicles	Quantitative	Number	In 2025, we had significant recall cases involving the Fiorino (52), Mobi (124), and bodywork (7) models, resulting in 183 assets subject to recall.	GRI 416-1
Development of the Brazilian fleet						
TR-CR-410a.1	Fleet fuel economy & utilization	Weighted average rental fleet fuel economy	Quantitative	Km/L, L/km, MPG, gCO2/km	Not monitored. Fuel management is the customer’s responsibility.	GRI 305-1, 305-2
TR-CR-410a.2	Fleet fuel economy & utilization	Weighted average rental fleet fuel economy	Quantitative	Percentage [%]	Fleet’s average utilization rate was 86.2% in 2025.	GRI 2-6

TCFD Content Index

TCFD Pillar	TCFD Description	GRI 2021 Indicators	Direct answer
Governance	a) Board’s oversight of climate-related risks and opportunities b) Management’s role in assessing and managing climate-related risks and opportunities.	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 (pp. 39).
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-related scenarios	GRI 2-22, 2-29, 3-1, 3-2, 201-2, 305-5	The double materiality assessment identifies climate-related risks and opportunities. The Company integrates these aspects into its strategy, with a focus on fleet renewal, electrification, the VAMOS Carbon Zero Program, waste management, and energy efficiency. There is reference to financial and operational impacts arising from extreme weather events (pp. 140-143).
Risk Management	a) Processes to identify and assess climate-related 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 mapped climate-related risks based on scenario analysis. There are specific policies (e.g., the Climate Change Policy), as well as related actions and continuous monitoring of physical and transition risks (pp. 115-119).
Metrics and Targets	a) Metrics used to assess climate-related 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 for Scopes 1, 2, and 3 are reported and audited by a specialized consultancy. The Company maintains a target to neutralize 100% of Scope 1 and 2 emissions through carbon credits. Annual monitoring tracks the evolution of climate performance (pp. 112-114).

Additional indicators

Topic	Metric	Category	Unit/Measurement	Direct answer	GRI 2021	SASB	TCFD	SDG
Pay gap	Percentage pay gap by gender and category	Quantitative	%	Page 158	GRI 405-2	-	-	5, 10
Customer satisfaction (NPS)	NPS	Quantitative	Score	Page 87	GRI 2-29, 416-2	-	-	8, 12
Low-carbon Products	Volume of low-carbon assets	Quantitative	Unit/%	Page 184	GRI 305-5	TR-CR-410a.2	Strategy 2 Strategy 3 Metrics and Targets 1	12, 13
Certification	Social and environmental certifications	Qualitative	-	Page 130	GRI 2-24, 2-25	-	-	12, 16
Environmental fines	Amount of significant fines	Quantitative	R\$	No environmental fines above US\$10,000	GRI 307-1	-	-	16
ESG-linked financial incentives	ESG-linked compensation structure	Qualitative	-	Page 111	GRI 2-19, 2-20	-	Governance 1 Governance 2	12,16
Return on environmental investments	Environmental ROI (e.g., savings, cost reduction)	Quantitative	R\$/%	Page 184	GRI 201-2	-	Strategy 1 Strategy 2	13

S&P Global CSA content index

CSA Topic	Metric/Indicator	Category	Unit/ Measurement	Direct answer	GRI 2021	SASB	TCFD	SDG	Additional indicators
ESG governance	Presence in ESG ratings and indices (ISE, CDP, CSA, MSCI)	Qualitative	-	Included in ISE (B3), CSA S&P Global (Transportation category), CDP (B), 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
Climate Change	Low-carbon products	Quantitative	%	9% of leased assets are electric (trucks, forklifts, trailers)	GRI 305-5	TR-CR-410a.2	Strategy	7, 13	Low-carbon Products
Health and Safety	Number of injuries/ Safety programs	Qualitative/ Quantitative	#/Programs	VAMOS (excluding acquired companies) outperformed the 4.7 target for the lost-time injury rate, recording a result of 4.56.. Ligado em Você Program and Trabalho Mais Seguro tool. Further details are available in the Health, Safety, and Well-being section.	GRI 403-1 a 403-9	-	Risk Management	3, 8	-
Diversity& Inclusion	Inclusion programs / % women in leadership positions	Qualitative/ Quantitative	%/programs	Mechanics training program with three women trained and hired.	GRI 405-1	-	-	5, 8, 10	-
Human Rights	Adherence to the UN Global Compact	Qualitative	-	Company signatory of the Global Compact	GRI 2-23	-	-	16	-
Risk Management	ESG risk assessment process	Qualitative	-	Risk Matrix. Considers climate-related risks (transition, physical, reputational, etc.)	GRI 2-14, 3-3, 201-2	-	Risk Management	13	-
Innovation	Use of AI and new technologies	Qualitative	-	Expansion of the use of AI and automation. Development of a bot capable of assessing images submitted by workshops as evidence of damage and the need for parts replacement. Beginning of tests involving the analysis of service orders and progress in the project to apply AI in budget analysis. Further details are available in the Artificial Intelligence section.	GRI 2-23	-	-	9	-
Operational Efficiency	Fleet utilization rate	Quantitative	%	Fleet's average utilization rate was 86.2% in 2025.	GRI 2-6	TR-CR-410a.2	Strategy	8, 12	-
Supplier Management	Social and environmental screening criteria	Quantitative	%	95.9% of new suppliers were screened using social criteria (VAMOS and BMB data) and 1.41% were screened using environmental criteria (BMB data).	GRI 414-1, 414-2	-	-	12	-
Sustainable fleet	Sustainable vehicles	Quantitative	%	We closed the year with the active fleet composed of 9.5% electric vehicles, 0.07% CNG, 8.6% flex-fuel or gasoline vehicles, and 5.4% LPG vehicles (Dec/25).	-	-	-	13	-

CSA Topic	Metric/Indicator	Category	Unit/ Measurement	Direct answer	GRI 2021	SASB	TCFD	SDG	Additional indicators
Business Ethics	Whistleblowing Mechanism (Training offered on the use of the reporting channel)	Qualitative	-	The Company continuously promotes training and awareness initiatives on the use of the Whistleblowing Channel, with the objective of ensuring that all employees are familiar with and make proper use of this mechanism. The topic is addressed during Institutional Onboarding, when new employees receive guidance on the Code of Conduct, the Anti-Corruption Policies, and the operation of the Whistleblowing Channel. In addition, employees take part in mandatory training sessions with specific modules and knowledge assessments, made available through the corporate platform (Universidade SIMPAR), which includes content related to the Whistleblowing Channel and the Compliance Program. These guidelines are further reinforced throughout the year through different internal communication initiatives, including corporate emails, posters displayed at operating units, stickers placed on computers, stoppers on time clocks, and during Compliance Dialogues.	GRI 2-16 2-26	-	-	16	-
Compliance	Environmental fines above materiality threshold	Quantitative	#/amount	No fine over US\$ 10,000.	GRI 307-1	-	Risk Management	16	-
Customer Relations	% of total customers using the company's online service solutions/sales platform % of revenues generated online (e.g., through direct sales, advertising, etc.)	Quantitative	%	% of total customers using the company's online service solutions/sales platform: approximately 18% % of revenues generated online (e.g., through direct sales, advertising, etc.): approximately 18.37% Data refers to used assets (Seminovos).	-	-	-	-	-
Corporate Governance	Industry experience	Qualitative	-	We have four Board members who are independent or non-executive and have experience in the industry in which VAMOS operates (Antônio da Silva Barreto Júnior, Maria Fernanda dos Santos Teixeira, Fernando Antonio Simões and Renato Horta Franklin).	GRI 2-9	-	-	-	-



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Independent auditors' limited assurance report

(This is 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 2025 Integrated Annual Report of Vamos Locação de Caminhões, Máquinas e Equipamentos S.A.

Conclusion

We have performed a limited assurance engagement on the environmental, social and governance (ESG) information included in the 2025 Integrated Annual Report ("Report") of Vamos Locação de Caminhões, Máquinas e Equipamentos S.A. ("the Company") for the year ended December 31, 2025, prepared in accordance with the standards of the Global Reporting Initiative (GRI) - GRI Standards and with CPC 09 – Integrated Annual Reporting, which is related to the Basic Conceptual Framework of the Integrated Annual Report prepared by the International Integrated Reporting Council – IIRC ("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 2025 Integrated Annual Report of Vamos Locação de Caminhões, Máquinas e Equipamentos S.A. for the year ended December 31, 2025 was not prepared, in all material respects, in accordance with the Global Reporting Initiative (GRI) - GRI Standards and with Guidance issued by CPC 09 - Integrated Annual Reporting, which is related to the Basic Conceptual Framework for Integrated Annual Reporting, developed by the International Integrated Reporting Council – IIRC.

Our conclusion about the environmental, social and governance (ESG) information included in the Company's 2025 Integrated Annual Report for the year ended December 31, 2025 and prepared in accordance with the Global Reporting Initiative (GRI) - GRI Standards and with CPC 09 Integrated Annual Report, which is related to the basic conceptual framework of the integrated annual report, prepared by the International Integrated Reporting Council – IIRC, does not extend to GRI indicators 305-1, 305-2, 305-3, 305-4, 305-5, 305-6 and 305-7, which were not subject to limited assurance procedures.



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 Federal Association of Accountants (CFC) and *the International Auditing and Assurance Standards Board* (IAASB), respectively. Our responsibilities under those standards are further described in the "Our Responsibilities" section of the report.

We comply with the independence and other ethical requirements of the Accountant's Professional Code of Ethics and professional standards (including independence standards) issued by the Federal Association of Accountants (CFC) based on the fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behavior.

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

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

Responsibilities of the Company's management for the report

The Company's management is responsible for:

- designing, implementing and maintaining internal controls relevant for the preparation of the information included in the Report so that it is free from material misstatement, whether due to fraud or error;
- selection of appropriate criteria for the preparation of the information included in the Report and the appropriate reference to the criteria used or the description of those criteria; and
- preparation and proper presentation of 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, 2025, prepared in accordance with the Criteria, is free from material misstatement, whether due to fraud or error;
- Forming an independent conclusion, according to the procedures applied and the evidence obtained; And
- Reporting our conclusion to the Company's Board of Directors and Shareholders.



Summary of the work we carried out to support our conclusion

We exercised professional judgment and maintained professional skepticism throughout the engagement. We have designed and performed our procedures to obtain sufficient and appropriate evidence about the environmental, social and governance (ESG) information included in the Company's Report that is sufficient and appropriate to support our conclusion. Our selected procedures depend on our understanding of the environmental, social and governance (ESG) information included in the Company's Report and other circumstances of the engagement, in addition to our consideration of the areas in which material misstatements are likely. When carrying out the work, we:

- a. we have planned our engagement considering the materiality of the issues for the Company's activities, the relevance of the environmental, social and governance (ESG) information disclosed by the Company, the amount of quantitative and qualitative information about the operational systems and internal controls that supported the preparation of the environmental, social and governance (ESG) information included in the Report;
- b. We obtained an understanding of the calculation method and the procedures followed to compile indicators by inquiring about and interviewing the managers in charge of preparing environmental, social and governance (ESG) information;
- c. We applied analytical procedures to quantitative information and inquiries about qualitative information and its relation with the indicators disclosed in the information included in the Report; and
- d. we evaluated the procedures followed to prepare the Report and its structure and contents, in accordance with the Criteria.

The procedures performed in a limited assurance engagement vary in nature and timing, and their extent is restricted (less extensive) than in a reasonable assurance engagement. Thus, the level of assurance obtained from a limited assurance engagement is substantially lower than the assurance that would have been obtained if a reasonable assurance engagement had been performed.

São Paulo, April 30, 2026

KPMG Auditores Independentes Ltda.
CRC 2SP-014428/O-6

Original report in Portuguese signed by
Bernardo Moreira Peixoto Neto
Accountant CRC RJ-064887/O-8

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