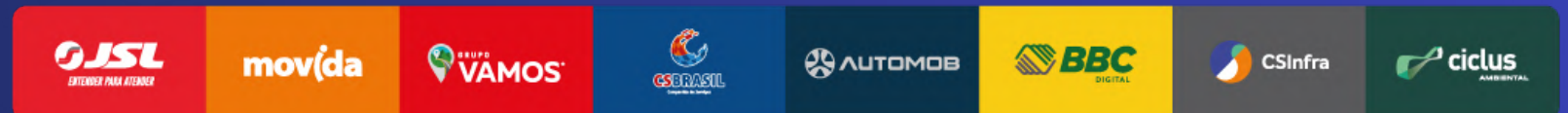


Integrated Annual Report 2024



• PEOPLE • CLIENT •
• SIMPLICITY • SENSE OF OWNERSHIP •
• SUSTAINABILITY • PROFIT •



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Summary

About the Report

SIMPAR's Integrated Annual Report provides a comprehensive and integrated view of the holding company's contribution to business development and the challenges it faces in 2024.

With a transparent report on the evolution of the sustainability journey of the Group and its companies, the main results, advances and commitments over the last year are presented, which are also reflected in the financial, environmental, social and governance performance.

SIMPAR's Report includes good business management practices, corporate Culture and the consolidation of the operational pillars that have contributed to the development and perpetuity of the business.

Based on the Materiality Matrix, the priority and cross-cutting themes present in the business strategies were defined: Climate Change, Health and Safety, Productive Inclusion and Quality of Life for Truck Drivers.

The information contained herein refers to the fiscal year from January 1 to December 31, 2024, and covers both the holding company and the subsidiaries over which the **SIMPAR Group** has operational control⁽¹⁾ and/or consolidates information in the Financial Statements (FS)⁽²⁾. These include: **JSL**, **Movida**, **VAMOS**, **AUTOMOB**, **BBC**, **CS Brasil**, **CS Infra**, and **Ciclus Ambiental**. The adopted model does not present differences in the approach to data consolidation across the contents or material topics. **GRI 2-2, 2-3**

The data is reported on a consolidated basis, with footnotes highlighting any exceptions due to inorganic growth and the internal processes of the acquired companies. Whenever there are changes, either to correct data or to add additional information, we will inform you throughout the document. **GRI 2-4**

We have developed this publication based on the guidelines of the **International Financial Reporting Standards (IFRS)**, ensuring that we do not omit any mandatory information or aspects of Integrated Reporting. We have also followed the guidelines of the **Disclosure Insight Action (CDP)** and the **Task Force on Climate-related Financial Disclosures (TCFD)**.

We have adopted the guidelines of **CPC 09 – Integrated Reporting**, in line with the Basic Conceptual Framework for Integrated

Reporting, drawn up by the **International Integrated Reporting Council (IIRC)**, as additional guidelines. We also considered the indicators of the 2021 Standards of the **Global Reporting Initiative (GRI)**, to which we conform, and the standards of the **Sustainability Accounting Standards Board (SASB)**, for the transportation sector, of the Value Reporting Foundation (VRF).

The **Sustainable Development Goals (SDGs)** and the United Nations (UN) **Global Compact Principles**, which are present in the strategies developed by our companies, are also included in this publication. **GRI 2-5**

The content⁽³⁾ of **SIMPAR's** Integrated Annual Report has been assured by KPMG *Auditores Independentes* and validated by the highest levels of the Company, as well as by the Sustainability Committee, which is also responsible for approving the Materiality Matrix, revised in 2022, whose themes are still valid for this report. The Sustainability Committee, an advisory body to the Board of Directors, is the highest body in Corporate Governance responsible for evaluating and approving the Sustainability Report. **GRI 2-5, 2-14**

At the end of this issue is additional information: Annexes and GRI and SASB Summaries. This content presents the quantitative performance indicators for

each business, aligned with the respective targets and the materiality of each operation, ensuring transparency and consistency with sustainability and governance commitments.

We value your participation: comments, suggestions or questions are always welcome and can be sent to sustentabilidade@simpar.com.br. **GRI 2-3**

Enjoy your reading!

For the 5th consecutive year, we present our Integrated Report, reaffirming SIMPAR's commitment to transparency, governance and the creation of long-term sustainable value.



- (1) According to the Brazilian GHG Protocol Program, under the operational control approach, an organization accounts for 100% of the greenhouse gas (GHG) emissions from the operations over which it has operational control, and does not account for emissions from operations in which it holds only an equity interest.
- (2) The results are published quarterly and annually, in consolidated form, on the Company's Investor Relations website. The individual and consolidated interim accounting information, in this case quarterly information, was prepared in accordance with Technical Pronouncement CPC 21 (R1) - Interim Financial Reporting and with IAS 34 – Interim Financial Reporting, issued by the International Accounting Standards Board (IASB) and presented in accordance with the standards approved and issued by the CVM, applicable to the preparation of Quarterly Information (ITR). In general, the companies acquired by SIMPAR and its subsidiaries are consolidated into the holding company from the date of closing of the acquisition and assumption of control of the Company. The financial information was audited by PwC.
- (3) Except for GRI indicators 305-1, 305-2, 305-3, 305-4, and 305-5 (Greenhouse Gas Emissions), as per contractual terms. These indicators are audited by a specialized consulting firm and published in the Public Emissions Registry.



Message from the Board

It is with great pleasure that we present **SIMPAR's** 2024 Integrated Annual Report. We would like to thank our more than 57,000 employees for their daily commitment to carrying out the strategic planning defined by the Board of Directors of each of our companies – **JSL, Movida, VAMOS, AUTOMOB, BBC, CS Brasil, CS Infra** and **Ciclus Ambiental** – and for the trust of all those who interact with us.

We continue on our path of development, innovation, scale and market consolidation in resilient sectors, always with a focus on governance, operational efficiency, long-term relationships and value generation. We are fully committed to our **clients, employees, investors and all stakeholders**, which includes advancing in profitability. By developing ourselves, we promote the perpetuity of the business, with actions that result in a solid financial return with a positive impact on society as a whole.

SIMPAR's mission is to actively contribute to its companies, with independent management and operation so that they are agile and efficient and develop sustainably. With strategic planning and focus, we have consolidated business transformation and transformed our companies, forming one of the largest business groups in the country, with companies that occupy leading or prominent positions in their respective markets.



Our unique ecosystem integrates logistics, mobility, infrastructure, sanitation, concessions and financial services.

With scale, assets, store structure, branches, systems and, above all, people - our great differential - we are ready to extract the maximum potential from the bases we have built. Our unique and irreplicable ecosystem, which integrates logistics, mobility, infrastructure, sanitation, concessions and financial services, is present in people's daily lives, and we take great pride in contributing to the development of companies and sectors that form the backbone of the economy, impacting the lives of millions of Brazilians every day.

We have a management model, values and corporate culture that are fundamental pillars of our development. Our DNA of service ensures that we focus on anticipating our clients' needs, enabling us to deliver services with excellence. This translates into long-term contracts, with predictability and financial resilience in revenues, as well as recognition for our sustainability and governance practices, as demonstrated by our achievements over the last year, among which we highlight the following:

- **For the 5th consecutive year, SIMPAR has won the GHG Protocol Gold Seal**, reinforcing its transparency in emissions management;
- **Movida maintained its certification as a B Company**, an important milestone for one of Brazil's largest rental companies, consolidating its leadership in environmental, social and governance (ESG) practices throughout the sector;
- **SIMPAR, Movida and VAMOS are among the most sustainable companies in the world in the S&P Global Sustainability Yearbook 2024**, a recognition that values our performance in the transportation and infrastructure segment; and
- **The presence of JSL, Movida and VAMOS among the 500 Best Companies in the World for Sustainable Growth 2025**, according to a ranking by Time magazine and Statista.

These recognitions are the result of joint work, robust governance and the purpose of generating a positive impact, shared by the entire Group, reflecting the engagement and excellence of each employee in all our operations.

With a solid organizational culture based on values shared by all the businesses – **People, Client, Simplicity, Sense of Ownership, Sustainability and Profit** – it is in our day-to-day management and decisions that we express our commitment and respect for people and the environment, promoting the continuous evolution of the business as a way of generating value for all those who relate to us.

We also recognize the continuous evolution of the governance model, which has been essential to guiding **SIMPAR** on its path of secure and perennial growth. This shared commitment has allowed us to advance with consistency, innovate with purpose and consolidate our position as a leading company. Every achievement we celebrate is the result of collective work and a culture that values integrity, excellence and positive impact.

We would like to thank all our stakeholders, who play a fundamental role in our journey, and especially our clients for their trust and the opportunity to provide different services in each of our businesses. To the more than 57,000 employees who are part of the **SIMPAR Group, OUR GRATITUDE** for their dedication, their strong commitment to efficiency and their contribution to

the development and perpetuity of our companies. We continue to be guided by these principles to build an even more promising future.

Thank you very much!

Fernando Antonio Simões
CEO of SIMPAR S.A.

Adalberto Calil
Chairman of the Board
of Directors of SIMPAR S.A.

Our management model, values and corporate culture are fundamental pillars of our development.



Highlights of the Priority Themes of the **SIMPAR** Group's Sustainability Strategy

Corporate Governance and Transparency

Robust structure for incorporating sustainability into Boards and Committees, with the presence of independent directors.



Movida was recertified as a **B Corporation**, with a score of **82.3** in the **B Impact Assessment**.

S&P Global

SIMPAR, **Movida** and **VAMOS** in **S&P Global's Sustainability Yearbook 2024**.

TIME

JSL, **Movida** and **VAMOS** among **Time Magazine's 500 Best Companies** in the World for **Sustainable Growth**.

ISE B3

One of the business groups with the largest number of companies in the ISE portfolio: **SIMPAR**, **JSL**, **VAMOS** and **Movida**.



Climate Change

ICO2 B3

SIMPAR becomes a member of **ICO2 B3**.



SIMPAR in the **Carbon Disclosure Project** with a **B grade**, above the average of the sector.



Movida has **GHG** targets approved by the **Science Based Targets Initiative (SBTi)**.



Sustainability-Linked Bond (SLB)
Issued as a global first in the sector in 2021, with a target to reduce GHG emissions intensity by 2030.



Health and Safety



Commitment to human rights in all operations.



Health and safety as a strategic requirement for **efficiency and results**.



+11,000 visits in the program **"Ligado em Você"**.



Diversity and Productive Inclusion

50 vulnerable young people trained by the **"Você Quer? Você Pode!"**.

+200 women hired since 2021 by **JSL's Mulheres na Direção** (Women in Driving) program, **86** of them in **2024**.

28 hires through the **Conectando Fronteiras Program**, which promotes the inclusion of immigrants and refugees through training.

25 young people trained and hired through **VAMOS' Jovens Aprendizizes na Mecânica** (Young Apprentices in Mechanics) program in **Guarulhos (SP)**.



Truck Drivers' Quality of Life



50 drivers completed the **Trilha de Educação Financeira para Caminhoneiros** (Financial Education Path for Truck Drivers), an initiative promoted by the **Julio Simões Institute**.



340 drivers hired through the **Projeto Cerrado** via **JSL's** partnership with **SEST/SENAT**, which promoted the change of driver's license category to **"E"** and all the **professional training**.



03

SIMPAR Group

GRI 2-1, 2-6



[B]³

8 independent companies

5 of which are listed on *Novo Mercado* of B3, including **SIMPAR**.



Presence in all regions of Brazil

+9 countries.



16 sectors
essentials of the real economy.



+1,500
customer service points.



+332,000
most modern and newest operational assets on the market.



+57,000
employees.

GROSS REVENUE



R\$41.2 bi

+29% vs. 2023.

ADJUSTED NET PROFIT⁽¹⁾



R\$548 MM

+828 MM vs. 2023.

EBITDA⁽²⁾



R\$10.5 bi

+28% vs. 2023.

NET INCOME FROM SERVICES⁽³⁾



R\$32 bi

+27% vs. 2023.

CAGR⁽⁴⁾

+43% a.a.

2020-2024
Net Revenue.



Corporate Governance:
Board of Directors
and 4 Advisory Committees.

(1) Reconciliation of adjusted net income can be found at this [link](#).

(2) Reconciliation of adjusted EBITDA can be found at this [link](#).

(3) Disregards construction revenue.

(4) Compound Annual Growth Rate.

SIMPAR S.A. is an active holding company made up of 8 independent companies that operate under a high-performance management model in the logistics, mobility, sanitation, infrastructure, concessions and financial services sectors. Throughout our history, we have built much more than a business group. We form a network of businesses interconnected by a non-negotiable Culture and solid Governance, values that guide each of our decisions.

We are responsible for controlling 4 publicly traded companies: **JSL**, **Movida**, **VAMOS** and **AUTOMOB**. Complementing the ecosystem are the unlisted companies **CS Brasil**, **Banco BBC Digital**, **CS Infra** and **Ciclus Ambiental**.

Headquartered in *Mogi das Cruzes* (SP), we operate throughout Brazil and are also present in some international markets, in countries such as Argentina, Ghana, South Africa, Chile, Mexico, Paraguay, Peru, Portugal and Uruguay. **GRI 2-1**

We coordinate a workforce of more than 57,000 employees who share the same Culture and believe that progress is only sustainable when it is built on solid foundations of environmental, social and governance responsibility.

SIMPAR is positioned as one of the Brazilian business groups with the largest number of companies listed on the *Novo Mercado* of B3 S.A. – *Brasil, Bolsa, Balcão* (B3 – SIMH3). Strategies and actions focused on results with sustainability ensure our presence on the Corporate Sustainability Index (ISE), as well as other important ESG rankings, reinforcing our commitment to transparency and corporate responsibility.

We contribute to companies by ensuring that the strategic planning and guidelines defined by the Boards of Directors are implemented. In this way, we promote the development and generation of value in business, contributing to sustainable growth and building a more responsible future.



Culture and Values

SIMPAR is based on a solid culture, with values, a management model and governance practices as the main pillars for generating sustainable value for shareholders, customers and society. This is achieved through strategic direction, control of the execution of business plans and the development of new business opportunities.

In order to reinforce and disseminate these pillars in all our businesses, we have developed a guide with the attitudes and behaviors that define our Corporate Culture, aligned with the Values that sustain and drive the continuous growth of our businesses and relationships. This set of principles is summarized in the “Our Way” guide - the way we face challenges and take advantage of opportunities, always with coherence, unity and fidelity to our Culture and Values.

Our management model has been built up over more than 6 decades and has as its main pillar the differential of skilled people who share the same Culture in independent businesses, with clear goals and guidelines.

SIMPAR Values



Devotion to Serve

The reason for our company's existence. We listen to our customers to understand and meet their needs.



People

Our great differential and what allows us to achieve our goals.



Simplicity

An uncomplicated way of being and acting. The greater the responsibility, the simpler we have to be.



Owner Attitude

We act with depth and a vision of the whole. We are always willing to improve, doing more with less. We work with responsibility, commitment and cost discipline.



Sustainability

Economically viable, ecologically correct and socially just attitudes.



Profit

A mission for everyone. Fundamental to the growth and sustainable development of our business, our people, the strengthening and perpetuation of our commercial relationship with our clients.



Non-negotiable Beliefs

SIMPAR believes:

- Ethics;
- Long-term relationships based on truth and transparency;
- In the power of work;
- In doing better every day;
- Knowing the customer, anticipating their needs and serving them better and better and, as a result, generating new business; and
- Continuously improving the quality of services and economic and financial results in order to contribute to the development of the company, its people, clients, shareholders and society as a whole.

SIMPAR does not renounce:

- **Safety:** nothing is more important than work done safely;
- **Ethics and compliance:** employees must act in accordance with internal regulations; and
- **Respect for people:** all people must be respected and valued. No tolerance for disrespect.

Corporate Structure

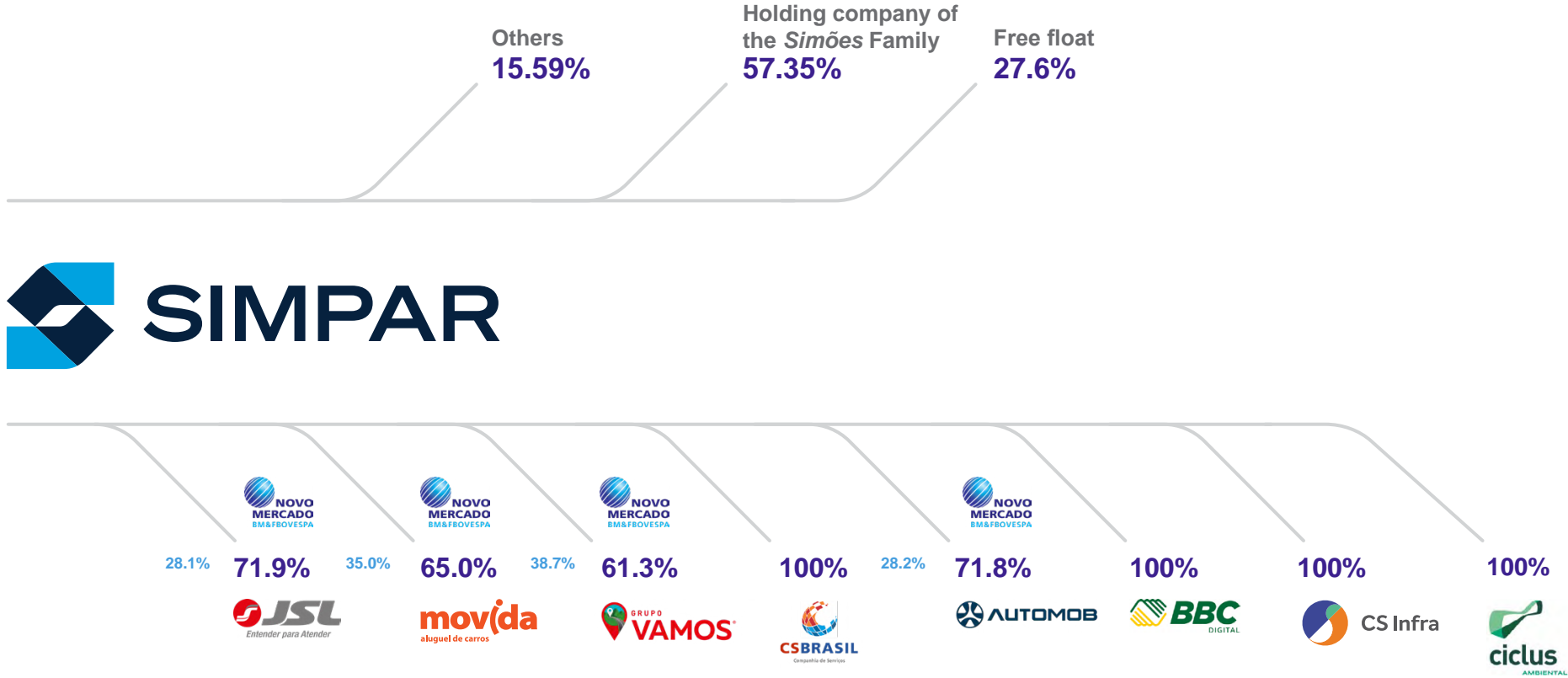
GRI 2-1

SIMPAR was born out of a corporate reorganization on August 5, 2020. The aim of this restructuring was to strengthen Corporate Governance and improve the Group's organizational structure, contributing to management that is even more aligned with its strategic objectives.

The process involved the incorporation of all the shares in **JSL S.A.** by **SIMPAR S.A.**, which established **SIMPAR** as the Group's new holding company.

As a result, the holding company became responsible for managing and controlling a diversified portfolio of companies, while **JSL** became a company focused exclusively on its operational activities in the logistics sector.

Organizational Chart



Unique Business Ecosystem GRI 2-6

SIMPAR companies are prepared to sustain and expand value generation, based on solid structures built up over the years that have created a unique ecosystem. To this end, our Management Model, based on independent companies, solid Values and highly qualified people, has been the key to transforming the Group's companies into leaders and benchmarks in the markets in which they operate.



ENTENDER PARA ATENDER

JSLG3

JSL stands out as a benchmark in logistics services in Brazil, with more than 6 decades of expertise in developing and executing customized operations for clients from various sectors of the economy. With a robust structure, it has more than 36,000 employees and 55,000 registered self-employed truck drivers.

JSL's portfolio includes integrated logistics services, special and dedicated cargo transport, urban distribution and warehousing, totaling 1.5 million square meters of storage capacity.

Present on B3 since 2020, JSL has consolidated its operations in Brazil and 8 other international markets: Argentina, Bolivia, Chile, Uruguay, Peru, Paraguay, South Africa and Ghana. The company handles a total annual transported value of R\$250 billion and has a portfolio of more than 34,000 assets, which reinforces its ability to serve large shippers with quality, efficiency and high performance.

Guided by ESG principles, JSL is a member of B3's ISE and invests in the constant renewal of its fleet. Since its IPO in 2020, it has made 8 strategic acquisitions, expanding its presence and diversifying its operations. It currently operates through 372 branches distributed throughout Brazil and in international markets, ensuring comprehensive coverage and customized solutions for customers.

Learn more about JSL in its Integrated Report.



Highlights of 2024 GRI 2-6



+16
areas of activity.



+372
branches
in Brazil and abroad.



1.5 million
of m² of
storage capacity.



36,585
employees.



55,000
truck drivers
registered freelancers.



+34,000
assets.

R\$9 bi
of net revenue.

R\$1.7 bi
adjusted EBITDA.⁽¹⁾

R\$190
millions
adjusted net
income.⁽¹⁾

Indexes

ISE B3 **CDP**

8 acquired companies since 2022.



MARVEL



TRUCKPAD



O DNA DA LOGÍSTICA

⁽¹⁾ Adjustments made in accordance with disclosures by companies.



Movida Participações S.A. is one of the largest car rental companies in Brazil, operating in three main areas: car rental, fleet management and outsourcing, and the sale of pre-owned vehicles. With a presence in all Brazilian states and the Federal District, it expanded its international operations in 2022 by entering the Portuguese market through the acquisition of the rental company Drive on Holidays.

In the Fleet Management and Outsourcing (GTF) segment, **Movida Frotas** offers customized solutions for private companies and public agencies, with technical support and specialized services. **SAT** complements the ecosystem with tracking, telemetry, and 24-hour customer service.

Movida is part of a select group of companies certified by B System in Brazil, which demonstrates its commitment to sustainability. In addition, it is the only car rental company listed for the sixth consecutive year on the ISE and is part of the Carbon Efficient Index (ICO2), both from B3, which reinforces its position as a benchmark in governance and environmental responsibility in its sector.


 Learn more about **Movida** in its Integrated Report.



Highlights of 2024 GRI 2-6


+268,000
automobiles.


89 shops
of pre-owned
vehicles.


259
RAC stores
(Rent a Car).

R\$4.7 bi
adjusted EBITDA.⁽¹⁾
R\$13.5 bi
net revenue.


6,831
employees.

R\$305
millions
adjusted net
income.⁽¹⁾

Certifications and Indexes



ISE B3

ICO2 B3



1st car rental company in the Americas and 2nd in the world with GHG emission reduction targets approved by SBTi.

Acquired companies



(1) Adjustments made in accordance with disclosures by companies.



VAMOS is the national market leader in heavy vehicle leasing for companies of various sizes and sectors of the economy. At the end of 2024, it concentrated its activities in the following business divisions: **VAMOS Locação**, **VAMOS Seminovos**, and **VAMOS Indústria** in Brazil, and **BMB** in Mexico.

In line with its strategic planning, **VAMOS** underwent a corporate restructuring by separating its heavy vehicle dealership activities and began to operate with a focus on the rental segment.

In this context, the new asset sales division, **VAMOS Concessionárias** (businesses of **VAMOS Comércio de Máquinas Linha Amarela S.A.**), was combined with the operations of **AUTOMOB S.A.**, forming the largest and most diversified group of dealership networks in Brazil.

The reorganization is part of **VAMOS'** strategic move to concentrate activities in segments considered priorities, increasing the efficiency and effectiveness of its processes and operations in leasing.

VAMOS drives the renewal of the Brazilian fleet, adding value to customers and contributing to the development of the logistics, industrial, agricultural, and service sectors. With a solid commitment to sustainability, it is a member of the ISE and, in 2024, saw its CDP Climate Change rating improve to A-.

In addition to leasing, **VAMOS** also sells new and pre-owned equipment through a wide network of dealerships and provides maintenance and repair services. Complementing its operations, it has **BMB Mode Center** and **Truckvan**, which specialize in customizing trucks and buses.

 Learn more about **VAMOS** in its Integrated Report.



Highlights of 2024 GRI 2-6



54,000
trucks, machinery,
and equipment.



3,634
employees.



200
electric trucks.

CAPEX implemented:

R\$5 bi
in 2024
(+6,8% vs. 2023).



18 stores
pre-owned car
dealerships.



+5,000
accrediting workshops.

R\$779
millions
adjusted net
income.⁽¹⁾

R\$3,4 bi
adjusted EBITDA.⁽¹⁾

R\$4,7 bi
net revenue.

Indexes

ISE B3

ICO2 B3

**Sustainability
Yearbook Member**

Corporate Sustainability
Assessment (CSA) 2024

CDP

(1) Adjustments made in accordance with disclosures by companies.





CS Brasil, a **SIMPAR** unit specializing in mobility, public passenger transportation, and fleet outsourcing for the public sector and mixed-capital companies, operates with excellence and safety in various regions of the country. With 3,304 employees, it maintains a presence in the states of *Bahia, Goiás, Minas Gerais, Rio de Janeiro, Espírito Santo, São Paulo, and Paraná.*

A benchmark in efficient asset management, the company offers complete solutions covering the maintenance and operation of light and heavy vehicle fleets, with or without drivers. Complementing its activities, **CS Brasil Seminovos** sells decommissioned vehicles, ensuring the continuous renewal of the fleet.

CS Brasil adopts a business model with growth potential, driven by the modernization of the public sector and supported by long-term contracts, promoting efficiency and management gains and greater user satisfaction.

 Learn more about **CS Brasil**, visit the corporate website.



Highlights of 2024 GRI 2-6



+4,600
vehicles in
the fleet.



+1.8
million/year
of passengers
transported.



+54
contracts.



28 clients.

R\$592
millions
net revenue.

R\$184
millions
adjusted EBITDA.⁽¹⁾

Certifications



(1) Adjustments made in accordance with disclosures by companies.





AMOB3

AUTOMOB, the largest and most diversified group of light vehicle dealerships in the country, is the latest member of the **SIMPAR Group** to join B3's *Novo Mercado* (AMOB3). The company sells light vehicles, trucks, machinery, and equipment, offering complete and innovative solutions to its customers.

The integration of **VAMOS** dealerships has enabled **AUTOMOB** to expand into the heavy commercial vehicle segment, including trucks, buses, agricultural and industrial machinery and equipment. This expansion strengthens the Company's presence in the sector, allowing for an even more complete and robust offering of products and services.

AUTOMOB represents 35 brands, including 23 automobiles and 5 motorcycles, in addition to the leading manufacturers of trucks, machinery, and heavy equipment.

AUTOMOB's dealership portfolio includes **Original, Euroimport, T-Drive, AR Motors,**


Autostar, Green, Nova Quality, Grupo Alta, and **Best Points**, as well as specialized companies such as **Transrio Caminhões e Ônibus, HM Empilhadeiras, Tietê Caminhões e Ônibus,** and **DHL.**

Seucarro is the platform for selling pre-owned vehicles and has six units dedicated to the sale of reconditioned and certified vehicles.

Complementing its solutions, **SBR Blindadora** offers exclusive services, with **AUTOMOB** being the only company in the sector to have its own armoring company.

The company also represents the automakers GWM and BYD, strengthening its position in the electric and hybrid vehicle market.

At the end of 2024, the company had 192 stores, distributed in 12 states, offering complete and innovative solutions to its customers and driving the development of mobility.

 Learn more about **AUTOMOB**, visit the corporate website.



Highlights of 2024 GRI 2-6



3,923
employees.



192
stores.⁽¹⁾



35
brands.



12
states.

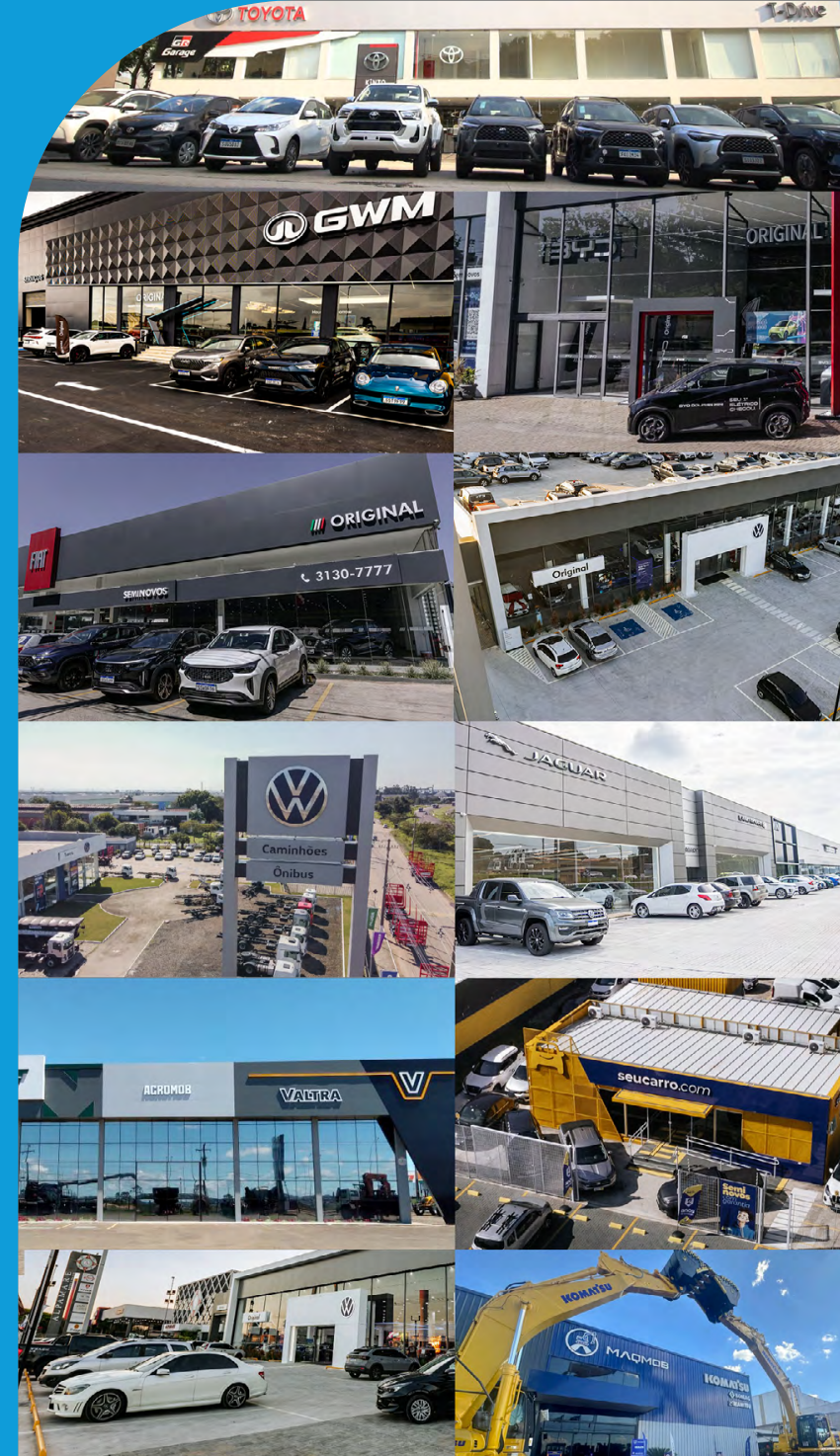
R\$13 bi
net revenue.

R\$398
millions
EBITDA.

R\$30
millions
adjusted net
income.⁽²⁾

⁽¹⁾ The total of 192 stores corresponds to the sum of the 120 units that were already part of the AUTOMOB network and the 72 dealerships from the VAMOS Concessionárias division, which were incorporated into the portfolio as a result of the reorganization carried out by SIMPAR.

⁽²⁾ Adjustments made in accordance with disclosures by companies.





BBC Digital is a bank specializing in solutions for the logistics and mobility sectors, with a special focus on professional drivers.

Its portfolio includes leasing, digital accounts, financing of Bank Deposit Certificates (CDB), Direct Consumer Credit (CDC) for light and heavy vehicles and implements, as well as working capital lines for companies, lender insurance, and fleet management services.

Integrated into the **SIMPAR** ecosystem, the institution already originates around 30% of its credit outside this environment, maintaining its focus on financing used cars and trucks, as well as payment methods for truck drivers. This strategy strengthens customer loyalty and generates sustainable value in the medium and long term.

Among the main recent milestones, the financial break-even point stands out, with sufficient revenues to cover all expenses. This result reflects the team's expertise, deep market knowledge, and a strict credit policy. As a result, 96% of the portfolio is classified as low risk, and 99.9% of financing and loans are secured by real assets.



Find out more about **BBC Digital**, visit the corporate website.



Highlights of 2024 GRI 2-6



R\$1.9 bi
in credit portfolio.



R\$127 millions
from financial intermediation.



14.2%
in the Basel Index.



99.9%
loans secured
by real assets.



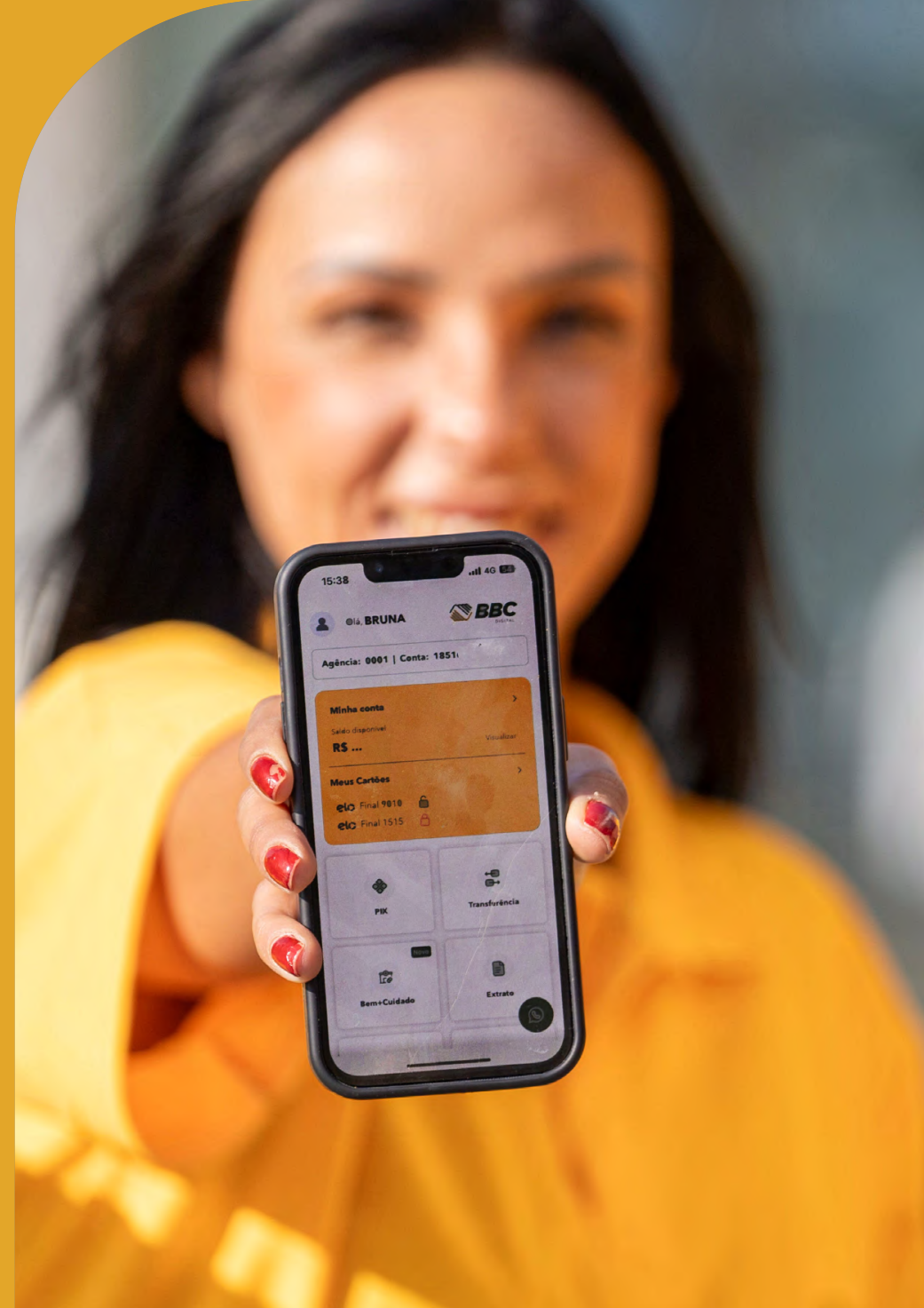
+R\$2.5 bi
in processed transactions.



43,000
digital accounts.



+R\$1.2 bi
freight charges.






CS Infra contributes to Brazil's development through concessions and public-private partnerships (PPPs), driving infrastructure development and promoting economic and social progress. Each project reinforces our commitment to a more connected, efficient, and sustainable future.

In the highway sector, **CS Grãos** has managed the *Transcerrados* Highway (PI-397 and PI-262) concession in *Piauí* since December 2021. With a length of 584 kilometers, crossing 25 municipalities, the highway is essential for the transport of grains, corn, and soybeans. Three hundred kilometers of pavement have already been delivered, strengthening the region's logistics infrastructure. The concession, the largest PPP model in the North and Northeast, has four toll plazas and complete operational infrastructure.

In the port area, **CS Portos** is completing the first phase of investments in the concessions for the *Aratu* terminals (ATU18 and ATU12) in *Bahia*, aimed at the export of grains and the import of fertilizers, sulfur, copper concentrate, and other mineral bulk cargo. With more than R\$900 million invested, full operation, scheduled for 2025, will increase competitiveness and reduce logistics costs for producers in *Matopiba*, boosting regional development.

CS Mobi Cuiabá is leading a broad urban redevelopment of the historic center of the capital of *Mato Grosso* through a PPP. The project promotes the revitalization and modernization of infrastructure, notably the renovation of the *Miguel Sutil* Municipal Market. In addition, **CS Mobi Cuiabá** also manages rotating parking and the redevelopment of the Historic Center, contributing to mobility and urban quality of life.

CS Infra is also part of the consortium responsible for the **BRT system in Sorocaba** (SP). This initiative significantly improves urban mobility and the quality of public transportation in the region.

 Find out more on the **CS Infra** website.



Highlights of 2024 GRI 2-6



CS Portos:

1.6 million tonnes handled.



+ R\$900 millions

invested in terminals in *Bahia*.



CS Rodovias:

584 km extension

R\$199 millions

of net revenue from services.

R\$34 millions

EBITDA.





Ciclus Ambiental is a strategic partner of the public sector in the integrated management of urban and industrial solid waste and uses modern processes that transform waste into economic assets. With operations in *Seropédica* (RJ) and *Belém* (PA), the company serves important stages of environmental management and urban cleaning, in accordance with contracts (PPPs) that may include sweeping, collection, transportation, treatment, final disposal, and transformation of waste into economic assets.

Ciclus Rio is one of the largest waste recovery operations in the world, responsible for managing around 10,000 tons of solid waste per day in the city of *Rio de Janeiro* and municipalities in the metropolitan region, such as *Seropédica*, *Itaguaí*, *Mangaratiba*, *São João de Meriti*, *Piraí*, and *Miguel Pereira*.

Operating under a concession with *Comlurb*, the company has a Waste Treatment Center (CTR), a modern bioenergy landfill, and five Waste Transfer Stations (ETRs) strategically located throughout the state.

Ciclus Rio's advanced infrastructure allows it to transform polluting inputs into demineralized water, biogas, and energy, in addition to enabling the generation of carbon credits by 2025.

The company accounts for approximately 10% of the national production of biogas generated through the decomposition of solid waste, preventing the release of more than 288,000 cubic meters of methane gas into the atmosphere every day .

Since January 2024, **Ciclus Amazônia** has been responsible for the integrated management of urban solid waste in *Belém* (PA) through a 30-year PPP. The operation includes collection, sweeping, recovery of the *Aurá* landfill, implementation of recycling points, and the construction of a new CTR and an ETR.

With 2,188 employees and 250 trucks, **Ciclus Amazônia** plays an essential role in solving the city's waste management problems, having already achieved a 75% approval rating from the population in less than a year of operation. The operation also includes the installation of new trash bins, semi-underground containers, and improvements to the disposal infrastructure.

With strategic operations and innovative solutions, **Ciclus Ambiental** reinforces its commitment to sustainability and efficiency in waste management in Brazil.



Find out more on the **Ciclus Amazônia** and **Ciclus Rio** websites.



Highlights of 2024 GRI 2-6



+ 8
millions
of people
served.



+12.5
thousand tons
of waste treated
per day.



2,525
employees.

R\$46
millions
in net profit.

R\$695
millions
in net revenue.

R\$233
millions
in EBITDA.



60% reduction
of illegal waste disposal
sites in *Belém* in 100 days
of operation (Sept. 2024).



Prevents the release of
288,000 m³
of methane
in the atmosphere.



04

Sustainability Strategy

GRI 2-22; SASB FN-AC-410a.2



Sustainability Strategy

At **SIMPAR**, sustainability is essential to our strategy and is broadly integrated and aligned with our business. We have built a solid business ecosystem based on a strong Culture and shared Values, with a commitment to generating positive impact and promoting sustainable development.

We believe in the importance of innovation and the search for solutions that promote environmental preservation and people's well-being. This is one of the foundations that guide **SIMPAR** and its companies.

SIMPAR's priority pillars extend to all of the Group's businesses. Based on these pillars, actions are carried out in accordance with each company's objectives.



Priority Pillars



Sustainability Governance

GRI 3-3 Financial balance, capital allocation, and business expansion, 3-3 Valuing people and human rights, 3-3 Corporate governance, ethics, and transparency, 3-3 Customer relationship, 3-3 Climate strategy and environmental management, 3-3 Health and safety of people, 3-3 Innovation, 3-3 Impact on communities and the entire value chain, 2-14, 2-23, 2-24, 2-29; SASB FN-AC-410a.2

SIMPAR controls a robust business ecosystem, playing a key role in the real economy. Over the last five years, we have significantly expanded our operations, growing from 49,000 employees in 2023 to almost 58,000 in 2024, contributing significantly to job creation and tax and social security revenue, which reinforces our commitment to economic and social development.

Sustainability is an essential pillar for generating lasting value in our business. That is why we have structured our governance system to integrate environmental, social, and governance (ESG) criteria into our corporate strategy and processes, promoting synergy and scalability across our operations. In this way, we drive sustainable and responsible growth, in line with best market practices.

Commitment to promoting economically viable, environmentally friendly, and socially just policies and practices that generate a positive impact, contributing to the sustainable development of the entire SIMPAR ecosystem.



Governance includes the management of the Corporate Sustainability Board and the Sustainability Committee. Results and targets related to all policies are monitored through indicators and reported annually in the Sustainability Report. **GRI 2-14**

The performance of each business's sustainability strategy is regularly monitored by the Sustainability Committees of **SIMPAR**, **JSL**, **VAMOS**, and **Movida**, with support from working groups (WGs).

The respective Executive Boards, together with the Sustainability Committees of the businesses, monitor the execution of the plans and encourage the continuous evolution of ESG practices.

Based on the definition of Materiality Matrices for all businesses, once approved by the Sustainability Committees, we have established that progress reports, requalification and repositioning of strategies and action plans which involve the identified impacts, as well as the effectiveness of related results, are submitted for the awareness of each business's Board of Directors. **GRI 2-12**

Created in 2019, the **Sustainability Executive Academy** is a resource for promoting ESG issues and aims to train Senior Leadership in business sustainability.

The strategic approach allows for the replication of high-impact projects and course corrections whenever necessary, respecting the individuality and maturity of each company. In this way, **SIMPAR** strengthens its governance, drives the creation of sustainable value, and reaffirms its commitment to responsible and perennial growth.

In **SIMPAR**'s governance system for sustainability, we have a set of fundamental policies to guide the transparency and accountability of operations. **GRI 2-23**

The **Sustainability Policy** establishes guidelines for balanced and responsible growth, ensuring that business contributes positively to economic, social, and environmental development.

The **Climate Change Policy** reinforces our commitment to reducing environmental impacts and adopting practices that promote the transition to a low-carbon economy.

The **Human Rights Policy** ensures that operations respect and promote the fundamental rights of all people involved in our value chain.

SIMPAR's Social Investment Policy is aligned with the Group's long-term strategic planning and sustainability and compliance guidelines, with the aim of promoting a positive impact on society, prioritizing the development of the communities where we operate. Private social investment actions are financed with funds defined in the annual budget, managed transparently and following social impact guidelines.

These policies are the foundation of our governance and reflect our commitment to ethical and responsible conduct.



[Learn more about these and other instruments that guide our practices.](#)



Board of Directors

Strategy validation and business vision alignment.



Sustainability Committee

Sustainability proposition and strategy.



Sustainability Working Groups

Definition of action plans and engagement.



Sustainability Executive Academy

Monitoring and applicability of trends and benchmarks that can generate value for businesses.

Strategic Relationships

GRI 2-12, 2-29

The **Stakeholder Engagement Policy** is one of the guidelines that govern an environment in which all stakeholders are considered and have their needs properly met.

Here, we establish the guidelines that govern interactions and reinforce corporate responsibility in several areas. The cycle in which we guide relationships and transparency in communication considers the following stages:



 [Learn more about the Stakeholder Engagement Policy.](#)

Communication Channels

At **SIMPAR's** Corporate Communications Department, we are committed to contributing to building, preserving, and strengthening the reputation of the holding company and its companies. We operate with ethics, transparency, and professionalism, ensuring integrated communication with strategy execution, always in line with business objectives.

We manage channels such as **SIMPAR's** website and profiles on LinkedIn and Instagram, in addition to the *Conecta Mais* platform. We also use email, bulletin boards at our units, and digital networks to ensure that information reaches each audience clearly and appropriately.

SIMPAR's stakeholders are identified as:

Employees



Fundamental to our development. Investment in our People includes programs such as the People Cycle, which promotes performance evaluation and internal growth. The Family Appreciation Program encourages the hiring of employees' family members, strengthening the socioeconomic impact. In addition, *Ligado em Você* offers social, psychological, legal, and health support to employees and their families. We monitor voluntary terminations to improve the internal experience and strengthen bonds.

Suppliers



We are committed to building long-term business relationships and prioritize hiring local suppliers, promoting regional socioeconomic development. In addition, we disseminate best practices through our Third Party Code of Conduct, ensuring compliance and accountability throughout our supply chain.

Society



Our actions aim to mitigate impacts by prioritizing programs focused on professional training and the inclusion of minority groups in the labor market. The *Julio Simões* Institute leads proprietary projects, while internal guidelines guide social investment, always measuring results and strengthening the impact on communities surrounding our operations.

Government



We maintain high standards of compliance, ethics and transparency in our relationships with public entities. Internal policies ensure that all institutional interactions follow the governance and ethical conduct standards established by the Group.

Customers



We closely monitor the execution of the strategy of our subsidiaries, ensuring excellence, quality, and agility in the provision of services. We anticipate needs in order to develop innovative solutions that drive growth and efficiency for our clients.

Investors



The Investor Relations department operates with transparency and ethics, ensuring a fast and accurate flow of information, consolidating the Group's trust and credibility with stakeholders.

Materiality

GRI 3-1, 3-2

The Materiality Matrix is a fundamental tool for measuring impacts and prioritizing relevant issues. This process is present in all **SIMPAR** companies. Each of them adopts and maintains this guideline as an integral part of their sustainability strategies. **GRI 2-2**

The companies' Integrated Annual Report presents the management, impacts and results of actions aimed at the issues most relevant to our stakeholders, who were consulted during the materiality review process carried out in 2022.

At **SIMPAR**, we identify and evaluate the issues that most influence our business and are most relevant to our stakeholders, enabling the Sustainability Committee to assess, at the holding company and subsidiaries, which drivers are likely to generate the greatest value and positive impact on the Group's ecosystem.

We conduct **SIMPAR**'s materiality process using methodologies aligned with the assumptions and guidelines of the Global Reporting Initiative (GRI) and the Integrated Reporting Framework, adopting a double materiality perspective.

In this way, we structure the analysis considering both external factors that may influence value creation for **SIMPAR** and impacts on the environment and society. This process allows us to improve our strategy, strengthen governance, and ensure that our businesses are conducted in a sustainable manner and in line with best market practices.

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

We complement this analysis with national and international benchmarks, which allowed us to position activities in the sectoral scenario and in the sustainability landscape, using references that pointed out the main issues relevant to the value chain.

The result of this consultation was consolidated through a weighting system, attributing the appropriate relevance to the influence and level of engagement of each audience consulted.








This process led us to define **eight material topics**, which were subsequently analyzed and validated by **SIMPAR**'s Sustainability Committee. During this final stage, we made adjustments to the organization of the aspects, ensuring alignment between the material topics and our corporate strategy.



Material Topics

Theme	Scopes	Related Aspects/Impacts	Who Prioritizes	GRI Disclosures	SASB Disclosures
<div>Financial stability, capital allocation, and business expansion</div> <div><div>8 DECENT WORK AND ECONOMIC GROWTH</div><div>9 INDUSTRY, INNOVATION AND INFRASTRUCTURE</div><div>12 RESPONSIBLE CONSUMPTION AND PRODUCTION</div></div>	Protect and strengthen SIMPAR 's capital structure, ensuring the delivery of sustainable results to shareholders and investors and the financial soundness of the holding company and its subsidiaries; and expand the business in a responsible and sustained manner, with acquisitions and investments linked to concrete benefits for the business.	Portfolio Management Efficiency Sustainable Finance Financial Resilience Procurement and Internal Controls	All public.	201-1, 201-2, 207-1, 207-2, 207-3	FN-AC-410a.2
<div>Valuing people and human rights</div> <div><div>5 GENDER EQUALITY</div><div>8 DECENT WORK AND ECONOMIC GROWTH</div></div>	Ensure the continuity of the organizational culture and legacy of the Company in its subsidiaries and acquisitions, through the engagement and valuing of people, in addition to promoting diversity, inclusion, and respect for human rights throughout the production chain.	Attraction Employee Engagement and Development Succession Diversity and Inclusion	All public.	202-1, 202-2, 401-1, 401-2, 401-3, 404-1, 404-2, 404-3, 405-1, 405-2, 407-1	TR-RO-000.C, FN-AC-330a.1
<div>Corporate Governance, ethics and transparency</div> <div><div>16 PEACE, JUSTICE AND STRONG INSTITUTIONS</div></div>	Ensure the ethical and honest conduct of SIMPAR and its subsidiaries in all dealings with other public or private organizations and maintain compliance in all operations, preventing risks to the image, reputation, and market position.	Compliance Risk Management Regulatory Issues Antitrust Anti-Corruption Data Safety	All public.	205-1, 205-2, 205-3, 206-1, 402-1, 406-1, 408-1, 409-1, 418-1	FN-AC-510a.1, FN-AC-510a.2.
<div>Customer relations</div> <div><div>8 DECENT WORK AND ECONOMIC GROWTH</div></div>	Maintain focus on the needs, satisfaction and safety of the subsidiaries' customers, fostering systemic connections between businesses and promoting service diversification.	Diversification of Services Customer Satisfaction and Safety	Shareholders and board members; employees; suppliers; investors and financiers; and executives.	416-1, 417-3	


Material Topics

Theme	Scopes	Related Aspects/Impacts	Who Prioritizes	GRI Disclosures	SASB Disclosures
<div>Climate strategy and environmental management</div> <div></div>	Adapt the business to risks and opportunities associated with the environment and climate, mitigate impacts, and identify opportunities for efficiency in operations and the value chain, while protecting natural resources and renewing the Brazilian fleet.	Eco-efficiency Impact Management Operational Emissions Control Energy Transition and Fuels Water and Effluents Waste Biodiversity Impact Mitigation Fleet Renewal Climate Justice	Shareholders and board members; customers; employees; civil society; suppliers; and industry experts.	302-1, 302-2, 302-3, 302-4, 303-1, 303-2, 303-3, 303-4, 303-5, 304-2, 305-1, 305-2, 305-3, 305-4, 305-5, 305-6, 305-7, 306-1, 306-2, 306-3, 306-4, 306-5	TR-RO-110a.1 / TR-AF-110a.1, TR-RO-110a.2 / TR-AF-110a.2, TR-RO-120a.1 / TR-AF-120a.1
<div>Health and safety of people</div> <div></div>	Ensure the protection of life, health, and safety of all people in the value chain, with a focus on employees and communities.	Employees Mental Health and Traffic Safety	Executives.	403-1, 403-2, 403-3, 403-4, 403-5, 403-6, 403-7, 403-8, 403-9, 403-10	
<div>Innovation</div> <div></div>	Contribute to innovation in the logistics and mobility sectors by studying the incorporation of technologies and new business solutions for customers, with a focus on efficiency.	Technology Infrastructure and Efficiency	Investors and financiers.	3-3	
<div>Impact on communities and the entire value chain</div> <div></div>	Enhance and improve relations with communities and the Group's supply chain, including monitoring social, environmental and human rights risks, environmental efficiency gains and the promotion of social investment.	Social Investment Community Responsibility Sustainable Cities and Communities Renewal of the Brazilian Fleet Influence on the Chain Supplier Management Responsible Consumption and Production	Customers; civil society; and industry experts.	203-1, 203-2, 204-1, 308-1, 408-1, 409-1, 410-1, 411-1, 413-1, 413-2, 414-1, 414-2	TR-RO-320a.3

Materiality at **SIMPAR** reflects, in an integrated manner, the scope of the businesses, recognizing that each company in the portfolio has specific material aspects inherent to its area of operation.

The sustainability strategy is structured based on the Materiality Matrix, ensuring that each business develops and implements its strategic planning, monitored and validated by the respective Sustainability Committees.

We identify and monitor material issues in the business portfolio, ensuring that they are aligned with the Company's corporate and sustainability strategies. **SIMPAR** companies that are publicly traded prepare and publish their own sustainability reports, which, like the holding company's document, follow the materiality process.

 [Learn more about our companies' sustainability strategy on our corporate website.](#)

Priority Issues in the Sustainability Strategy

Within this context, we have defined four priority pillars that cut across all of the Group's operations: **Climate Change, Diversity and Productive Inclusion, Health and Safety, and Quality of Life for Truck Drivers.**



Climate Management

At **SIMPAR**, we recognize the urgency of addressing climate change and are committed to minimizing the environmental impact of our operations. We have implemented projects focused on anticipating and meeting customer needs, with policies and actions aimed at efficient use of natural resources. In addition, we have developed compensation programs, such as **Movida's** Carbon Free and **VAMOS' Carbono Zero**. We have a goal of reducing emissions intensity by 15% by 2030, as established in our Sustainability-Linked Bond.



Diversity and Productive Inclusion

We value people in all our operations and develop programs focused on professional growth, promoting diversity, and productive inclusion, recognizing that these are pillars that strengthen our corporate culture and drive innovation.



Health and Safety

The health and safety of our employees are top priorities, which is why we continuously invest in training, occupational health and safety programs to ensure a safe and healthy environment for everyone.



Quality of Life for Truck Drivers

Truck drivers are strategically important to our operations, and we are committed to improving their quality of life. Through the **Julio Simões Institute** and **JSL**, we develop projects that benefit these professionals and the communities where they work. These initiatives reinforce our commitment to the well-being and appreciation of professionals who are essential to the functioning of our logistics chain.

ESG Risk Matrix

GRI 2-9, 2-14, 2-24, 2-25


All companies in the SIMPAR ecosystem map sustainability-related risks within their respective management structures, always in line with each company's Materiality Matrix.


SIMPAR maintains an ongoing commitment to mapping and managing the main risks and opportunities arising from climate change, ensuring that its businesses are prepared for medium and long-term impacts.


This approach follows the guidelines of the Task Force on Climate-related Financial Disclosures (TCFD), ensuring strategic alignment with global best practices.

In 2024, the Compliance, Risk and Controls (CRC) area, with the support of the members of the Board of Directors and the Audit Committees, led the review of the **Risk Management Policy**. After approval by the Board, the Policy was published on the Investor Relations website, reinforcing SIMPAR's commitment to robust governance and transparency in risk management, which are fundamental to the sustainability and continuity of the business. **GRI 2-23**

Our environmental risk management map includes assessments of risks related to climate change and greenhouse gas (GHG) emissions, such as carbon pricing – an emerging risk – as well as other environmental risks, such as those associated with the use of natural resources and waste generation.

 Learn more in Risk Management.

 Learn more at Climate Risk Matrix.

 Learn more in Risk Management Policy.



Strategic Networks

GRI 2-28, 2-24, 2-29, 3-3 Positive impact on communities and the entire value chain

As a holding company, we drive a strategic agenda that involves adhering to external commitments aligned with the priority issues of the company and its stakeholders.

In addition, we strengthen our performance through membership in industry organizations, promoting the exchange of experiences and the dissemination of best practices. We reinforced our performance by joining industry organizations dedicated to sustainability. In August 2024, we signed the Economic Pact with Nature, reaffirming our commitment to a development model that combines economic growth and environmental preservation.

In 2024, in addition to SIMPAR's active participation in external discussion forums, the following highlights stand out:



UN Global Compact

The signatories are **SIMPAR** (2014) – which also participates in the Integrity Working Group and the Climate Platform of the UN Global Compact (Brazil Network) –, **JSL** (2020), **Movida** (2020), **CS Brasil** (2020), **VAMOS** (2020), **AUTOMOB** (2023), **CS Infra** (2023), **CS Grãos** (2023), **CS Portos** (2024), and **TPC** (2022).



Brazilian Association of Publicly Traded Companies (ABRASCA)

SIMPAR, **JSL**, **Movida** and **VAMOS** joined in 2022.



Brazilian Association of Transportation and Logistics of Hazardous Products (ABTLP)

IC Transportes and **Rodomeu** (2012).



Brazilian Association of Logistics Operators

JSL, since 2019.

DESPOLUIR

Promoted by CNT and SEST/SENAT, it is the largest environmental program in the transportation sector in Brazil. The initiative aims to make Brazilian transportation increasingly cleaner, more efficient, and more sustainable through services such as environmental vehicle assessment and opacity testing. The vehicles of **JSL**, **IC Transportes**, and **Fadel** have the *Despoluir* Seal of Approval for meeting pollutant emission standards.



Ethnic and Racial Diversity Seal

Awarded in 2009 to **TPC** by the City of *Salvador* (BA), with renewal for 2023/2024.



Na Mão Certa Program

Commitment shared by **SIMPAR** (2021), **JSL** (2007), **Movida** (2021), **VAMOS** (2021), **Rodomeu** (2020), **CS Grãos** (2023), **CS Brasil** (2023) and **IC Transportes** (2015).



GHG Protocol

SIMPAR and **Movida** are members, with Gold Seal certification since 2019.



Sectoral Integrity Pact for Urban Cleaning, Solid Waste, and Effluents

Signed by **CS Brasil** in 2019.



Women 360 Movement

Associates since 2019: **SIMPAR**, **JSL**, **Movida**, **VAMOS**, **CS Brasil**, and **AUTOMOB**.



Business Pact for Integrity and Against Corruption

Supported by **JSL**, **Movida**, **VAMOS**, **CS Brasil**, **CS Infra** and **AUTOMOB**.



National Association of Vehicle Rental Companies and Fleet Management

Supported since 2018 by **Movida**.



Brazilian Association of Corporate Travel Agencies (ABRACORP)

Movida has been a member since 2015.



Brazilian Association of Travel Agencies (ABAV)

Movida has been integrated since 2014.



National Transportation Confederation (CNT)

Movida has been part of the ESG Group since November 2023.



Commitment to Climate Action, in partnership with client

Signed by **JSL** and **Fadel**.



Social Transport Service and National Transport Apprenticeship Service (SEST/SENAT)

Signed by **JSL**.



Vez e Voz Movement

Support secured in 2023 by **IC Transportes** and **JSL**.



CS Infra

In 2024, **CS Infra** consolidated its position as a benchmark in infrastructure and mobility by participating in strategic events such as **Invest Piauí Day** and the debates promoted by **Casa LIDE**.



Brazilian Logistics Association (ABRALOG)

Fadel and **JSL** (2007).



Chapecó Region Freight Transport Companies Union (SITRAN)

Marvel (2018).



ABTI Brazilian Association of International Transporters (ABTI)

Marvel (2011).



Mogi das Cruzes Business Development Agency

Participation of **JSL**, **Movida**, and **VAMOS** (2021).



Economic Pact with Nature

A signatory since August 2024, the Pact emphasizes collaboration between the private sector and the Three Branches of Government to address the climate crisis and conserve biodiversity.

05

Intellectual and Reputational Capital

GRI 2-23, 2-24; SASB FN-AC-410a.2



The holding company plays a strategic role, setting guidelines for business development, ensuring professionalism, independence, and preventing conflicts of interest in operations.

SIMPAR (SIMH3), listed on the *Novo Mercado* of B3 S.A. – *Brasil, Bolsa, Balcão* (B3) since 2020, is committed to ensuring the highest standards of transparency, corporate responsibility, integrity, and fairness in its decision-making routines and those of its companies.

We have a solid Corporate Governance structure, which consists of a Board of Directors and its advisory committees.

Within the Group, the holding company plays a strategic role, defining guidelines for business development, ensuring professionalism, independence, and prevention of conflicts of interest in operations.

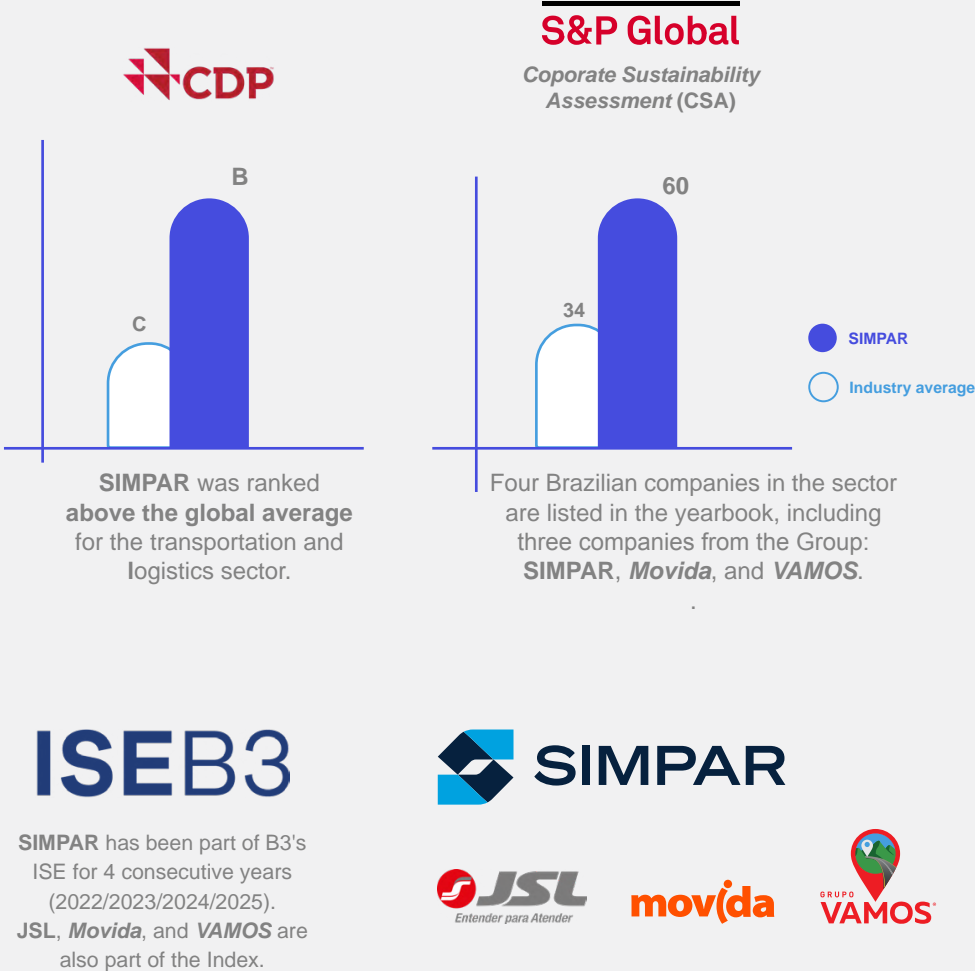
We are signatories to the Business Pact for Integrity and Against Corruption of the Ethos Institute. In addition, we have implemented a robust Compliance Program based on the Clean Company Law and the best practices recommended by the Office of the Comptroller General (CGU).

 [Learn more about our Corporate Governance.](#)

We also have a Code of Conduct that guides our relationships with stakeholders, a Whistleblower Channel that guarantees anonymity and proper investigation of cases, and a comprehensive Anti-Corruption Policy.

For the third consecutive year, we are included in the Corporate Sustainability Index (ISE B3) and, for the second time, we have the largest number of companies selected for the Index, which now also includes **JSL**, **Movida**, and **VAMOS**.

Finally, it is worth mentioning that we also stand out in international indicators, such as the Corporate Sustainability Assessment (CSA) and the Carbon Disclosure Project (CDP), obtaining scores above the industry average.



Intangible Assets

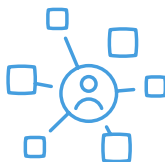
GRI 3-3 Valuing people and human rights

People are our greatest asset. Our employees share the same culture and management model and are focused on executing strategic plans in each business. Our customers and our commitment to sustainable development and constant value creation are guidelines that are at the heart of our strategy.

These aspects are combined with the following main intangible competitive advantages:



Experienced leaders dedicated to business.



Years of experience in operations in the areas of expertise, with complementary portfolios and business diversity that reduce exposure to macroeconomic risks and specific business sectors.



Strategic presence in key and essential sectors of the economy with high growth potential.



Governance and risk control.



Governance is the strategic foundation for decision-making, with a focus on ethics, transparency, and shared value creation.

Business Model

GRI 3-3 Corporate governance, ethics, and transparency, 3-3 Financial balance, capital allocation, and business expansion

SIMPAR's growth is based on a strategic approach, with planned and responsible decision-making, ensuring well-defined stages, clear goals, and established deadlines for execution.

The Group's management system is structured to drive value creation across all businesses, with synergy, operational efficiency, and alignment with environmental, social, and governance (ESG) principles.

When allocating capital for acquisitions and new projects, we consider not only economic performance – essential for business continuity and the generation of positive impacts – but also legal, compliance and socio-environmental aspects, ensuring that our decisions are aligned with best governance and sustainability practices.

The effectiveness of the Group's strategy is evaluated annually by comparing projected results with those actually achieved. This analysis is carried out using financial indicators such as revenue, EBITDA, net income and return on invested capital (ROIC), among others, allowing for accurate monitoring of corporate performance.

In addition, part of the variable compensation of some executives is linked to sustainability indicators, reinforcing the commitment to sustainable performance. For some executives, operational safety metrics are also incorporated, ensuring that the services provided meet the highest standards and promote a safe environment for employees.

Each year, the main offenders of each company's economic performance are identified, which guides the review of business plans, the need for structural reinforcement, and the establishment of new targets to achieve the Group's strategic objectives.

The Investor Relations (IR) area systematically conducts perception studies with shareholders and bank analysts, evaluating the market's view of **SIMPAR**. This survey covers ESG issues, challenges and opportunities, level of confidence in the investment thesis, and factors that influence both new investments and possible divestments in the Group and its companies. The results are shared with Senior Leadership, allowing for strategic adjustments whenever necessary.

Integrated management to generate value efficiently and promote sustainable development.



STRATEGIC CAPITALS



Human

People as our core value and key differentiator, acting as business owners with potential for professional growth within the Group.



Financial

Investments in highly liquid operating assets, allocated on demand in a portfolio with different alternatives for liability management and value creation.



Intellectual and Reputational

Capacity and knowledge capable of positively impacting companies, in a unique business model managed with ethics and transparency.



Social and Relationship

Business based on understanding in order to serve and identify opportunities for new customer needs, with fair commercial relationships that promote long-term alliances, as well as social investments in the surrounding area.



Natural

Electricity, water resources, and fuels.



SUPPORTING PILLARS

- A group with more than 57,000 employees who share the same Culture, the same Values, and a unique Way of doing business.
- 68 years of consistent results.
- A business group with a positive impact.
- Corporate Governance aligned with best practices.
- Operations in essential sectors of the economy that contribute to mobility, logistics, and national infrastructure.
- Portfolio of companies with complementary businesses and different growth drivers.
- Management model and independent companies.

VALUE GENERATION

- Income generation: R\$4.5 billion paid in salaries and benefits in 2024 alone.
- Training: 770,000 hours of training (*Move Carreiras* and *Ciclo de Gente*).
- Commitment to diversity – Women in Leadership Program, Women in Management.
- Gross revenue: R\$45.2 billion.
- Adjusted EBITDA: R\$10.5 billion.
- Net service revenue: R\$32.6 billion.
- Leverage (net debt/ EBITDA) of 3.0x.
- Net CAPEX of R\$10.4 billion.
- Presence in relevant sustainability and ESG indices.
- Holding company with the largest presence on the ISE.
- **SIMPAR** companies that have joined the ISE: **JSL**, **Movida**, and **VAMOS**.
- R\$21.2 billion paid to suppliers.
- More than 30,000 people benefited from projects run by the **Julio Simões Institute**.
- **Movida's** climate goal approved by Science Based Targets (STBi).
- Generation of carbon credits through the conversion of methane gas into biogas.
- Investments in renewable energy generation.
- Water reuse and dry cleaning process.
- Target to reduce greenhouse gas (GHG) emissions intensity by 15% by 2030.
- Gold Seal in the GHG Protocol.

Strategic Planning

At **SIMPAR**, we are responsible for ensuring alignment between the holding company, the companies, and the guidelines of the Board of Directors through our strategic planning department. Our role is to contribute to and guide the Group's companies, ensuring that goals and strategies are executed efficiently and in line with long-term objectives.

In 2024, we intensified our efforts to achieve operational efficiency, closely monitoring the financial and operational indicators of each company to ensure that the established goals were met. With the consolidation of the structure, it became even more essential to identify synergies and optimize processes, promoting the exchange of best practices among operations.

As a holding company, we maintain a broad and integrated view, always respecting the rules of Corporate Governance and related parties – especially considering that five of our companies, including **SIMPAR holding**, are listed on the stock exchange. We remain focused on ensuring that the investments made in recent years translate into concrete gains in productivity and profitability, driving the Group's sustainable growth.



Strategic planning
to promote
sustainable
development and
business continuity.

Governance

GRI 3-3 Corporate governance, ethics, and transparency

At **SIMPAR**, we conduct our operations in line with best Corporate Governance practices. Our governance structure is guided by transparency, integrity, and strategic alignment, ensuring value creation for stakeholders.

Governance Structure

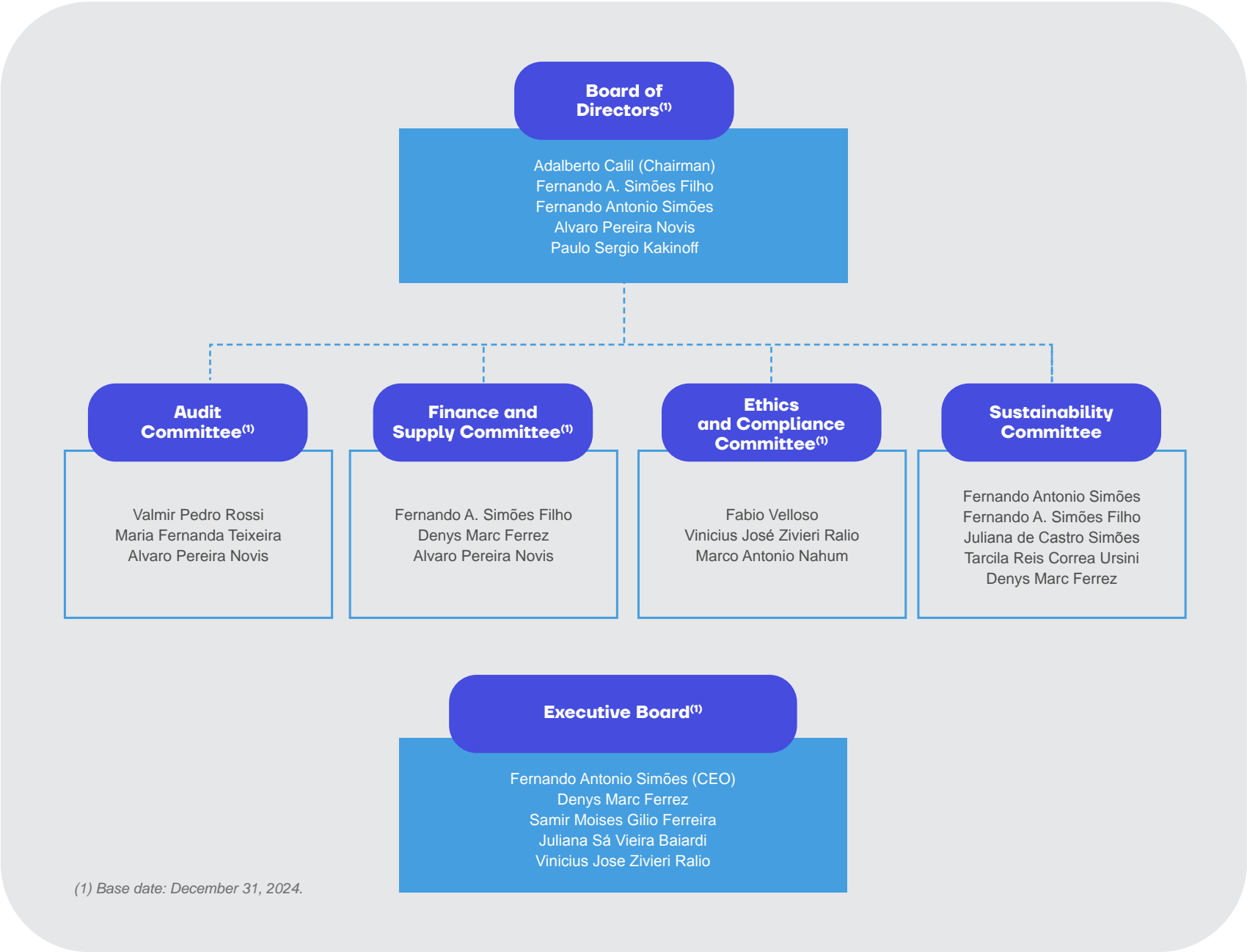
GRI 2-9, 2-10, 2-11, 2-12, 2-15, 2-18

The Board of Directors is the Group's strategic governance body, composed of five members, elected and removable at the General Meeting, with a unified term of two years and the possibility of reelection. The Chairman of the Board does not hold an executive position in the Company.

The Board of Directors consists of a Chairman and a Vice-Chairman, elected by the other members of the Board of Directors at the first meeting after their election by the General Meeting.

In addition to establishing corporate strategy and supervising the performance of the controlled companies, the Board of Directors is responsible for ensuring ethical and transparent conduct, respecting minority shareholders and all stakeholders. The Board of Directors approves fundamental policies and guidelines to ensure the Group's sustainable development. Its responsibilities include the ongoing assessment of the risks to which the Company is exposed, as well as the effectiveness of internal mechanisms and controls, ensuring sound management and the mitigation of potential impacts. **GRI 2-23, 2-24**

 Please review the resumes of the Directors and Board Members.



With a commitment to continuously strengthen governance, we ensure that at least 20% of board members are independent, as defined by *Novo Mercado*, in addition to maintaining a Chairman of the Board with no executive functions in the Company. The selection of Board members follows strict criteria, valuing diversity of knowledge, experience, behavior, cultural aspects, age group, and gender, promoting a pluralistic environment aligned with the corporate Culture.

Nominations may be made by management or shareholders, always in accordance with Brazilian corporate law, our Code of Conduct and the [Policy for Appointing Members of the Administrative Council, Committees and Executive Board](#). All candidates undergo a thorough process of verification of experience and knowledge, ensuring that they are fully qualified to perform their duties with ethics, responsibility and strategic commitment.

Our governance operates with an integrated vision, focusing on efficiency and sustainable growth.



Serving on the Board requires dedication beyond formal meetings, requiring ongoing involvement in strategic oversight and decision-making that drives the Group's sustainable growth. In 2024, our Administrative Council held 23 meetings, with contributions from its Advisory Committees.

The Council is also responsible for electing the members of the Executive Board. The members of the Executive Board have a two-year term, with the possibility of reelection, and play an essential role in executing the strategy defined by the Council. **GRI 2-10**

SIMPAR adopts a solid and transparent Corporate Governance model, ensuring that the Board of Directors exercises its strategic role with impartiality and integrity. To this end, it has rigorous control processes, supported by policies, internal guidelines, and market regulations, which ensure the impartiality of the Board in situations involving conflicts of interest.⁽¹⁾

The commitment is to ensure that all decisions are made ethically and in line with the Company's interests, preserving the independence of the directors and ensuring that **SIMPAR**'s governance is conducted according to the highest market standards.

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

At **SIMPAR**, our governance system also incorporates, in a structured manner, the Compensation Policy; the Policy for Appointing and Filling Positions on the Board of Directors, Advisory Committees, and Statutory Executive Board; the Risk Management Policy; the Securities Trading Policy; and the Policy on Disclosure of Material Acts or Facts. **GRI 2-23**

In cases where a transaction requires approval, anyone involved with a potential conflict of interest must declare themselves impeded, formally recording their position and withdrawing from the deliberations.

If the declaration is not made spontaneously, any other member of the deliberative body may express it. Voluntary omission will be treated as a violation of governance and reported to the Board of Directors for appropriate action. **GRI 2-15**

(1) As stated in the [Related Party Transactions Policy](#), any conflicts of interest are disclosed to the interested parties and made public in accordance with the respective Policy and applicable legislation.

Continuous Improvement of the Board of Directors

GRI 2-18

The Board of Directors conducts, at least every two years, a formal assessment of its effectiveness, that of the Committees and of the Executive Board, with a view to improving their performance. The Chairman of the Board conducts the process and may seek external advice.

The last assessment included: (a) questionnaires, interviews, and listening sessions to collect data; (b) benchmarking with B3 companies, mainly family-controlled companies; and (c) tabulation of data for reporting. The following were evaluated: (i) collegiate dynamics; (ii) strategic alignment; (iii) cultural alignment; (iv) alignment with management; and (v) digital awareness. The Company hired external consultants to assist in the evaluation of the Board, while the Advisory Committees were evaluated internally.

In April 2024, we presented the results of the effectiveness assessment to the Board of Directors. Based on this diagnosis, the body began to improve the dynamics of its meetings and to continuously incorporate good corporate governance practices into its routine.

Experience of the Board Members

GRI 2-9, 2-10, 2-17, 2-23

The qualifications and experience of the members of the Board of Directors, Committees, and Executive Board are fundamental to ensuring effective strategic management aligned with **SIMPAR**'s challenges.

To this end, we follow a Nomination Policy that ensures the transparency and integrity of the appointment process, ensuring that the professionals selected have the necessary skills to contribute to the Company's sustainable development.

In addition to compliance with legal requirements, the Policy establishes essential criteria for the appointment of members, including:

- Alignment and commitment to **SIMPAR**'s Values, Culture, and Code of Conduct;
- Unblemished reputation, ensuring credibility and responsibility in their actions;
- Academic background and professional experience compatible with the duties of the position, especially for members of the Board of Directors and Committees;
- Ability to implement strategies, face challenges and achieve corporate objectives, in the case of members of the Executive Board; and
- Absence of conflicts of interest with the Company, preserving impartiality and responsible decision-making.

With this governance structure, we ensure that our leaders are prepared to drive **SIMPAR** toward sustainable growth, always with ethics, transparency, and a commitment to business excellence.



Adalberto Calil



Fernando A. Simões Filho



Fernando Antonio Simões



Alvaro Pereira Novis



Paulo Sergio Kakinoff

Areas	Adalberto Calil	Fernando A. Simões Filho	Fernando Antonio Simões	Alvaro Pereira Novis	Paulo Sergio Kakinoff
Strategy	●	●	●	●	●
M&A and Capital Allocation	●		●	●	●
Finance and Accounting	●			●	●
Economics and Geopolitical Scenario	●			●	●
Risks, Compliance, and Integrity Culture	●		●	●	●
People, Culture, and Talent		●	●		●
Social Impact, Diversity, Equity, and Inclusion		●	●		●
Climate Emergency and Environmental Management		●			
Retail, Marketing, and Customer Service			●		●
Logistics Operations and Mobility		●	●		●
Corporate Governance in Publicly Traded Companies	●		●	●	●
Innovation, Entrepreneurship, and New Business Models		●	●		●

Advisory Committees

GRI 2-9, 2-12, 2-13, 2-14, 2-16, 2-24

The Advisory Committees are responsible for supporting the Board of Directors through in-depth analysis of the topics submitted for deliberation. We have strengthened our governance structure with these committees, which contribute directly to the decision-making process and the definition of strategic guidelines, according to their areas of expertise.

Committee	Composition	Members	Function	Agenda in 2024
<div>Statutory Audit</div> <div></div>	3 independent members.	Valmir Pedro Rossi, Álvaro Pereira Novis and Maria Fernanda dos Santos Teixeira.	Responsibilities include overseeing the quality and integrity of financial reports, ensuring compliance with legal, statutory, and regulatory standards, and monitoring the adequacy of risk management processes and the activities of independent auditors.	It held 15 meetings to discuss internal audit reports, internal controls, risks and compliance, related party transactions, information technology, cybersecurity, business continuity, financial assessment, policy review and Code of Conduct, Whistleblowing Channel, and the General Personal Data Protection Law (LGPD). All meetings involved discussions and guidance on identified risks.
<div>Finance and Procurement</div> <div></div>	3 members, including 1 independent member.	Fernando Antônio Simões Filho, Álvaro Pereira Novis and Denys Marc Ferrez.	It supports the Board of Directors in decisions on purchases and financial aspects.	In 2024, the meetings provided analyses of financial results, debt indicators, and market funding.
<div>Sustainability</div> <div></div>	5 members, including 1 independent member.	Fernando Antônio Simões, Fernando Antônio Simões Filho, Juliana de Castro Simões Mello, Tarcila Reis Correa Ursini and Denys Marc Ferrez.	They report indicators and results on a quarterly basis, analyze risks and opportunities, ensuring compliance with social and environmental projects and promoting the exchange of experiences among the committees of the subsidiaries.	There were three meetings, addressing topics such as public and internal goals related to the ESG agenda; updating the GHG inventory; sustainability risk control matrix; updating CDP and CSA questionnaires; waste management; and updating social programs and projects.
<div>Ethics and Compliance</div> <div></div>	3 members.	Fábio Albuquerque Marques Velloso, Vinicius José Ziveri Ralio and Marco Antônio Nahum.	Evaluates ethical and conduct issues, supporting the Audit Committee, the Executive Board, and the Compliance, Risk, and Controls (CRC) area in managing the Compliance Program. Monitors compliance with the Code of Conduct, suggests improvements, and follows up on any disciplinary measures.	Twelve meetings were held.

Composition of the
Statutory Executive Board⁽¹⁾
GRI 2-9

SIMPAR's Executive Board is responsible for managing the main instruments for controlling and monitoring the execution of strategies, with a focus on performance indicators. In this way, the holding company positions itself as a point of support and encouragement for other companies, contributing to the excellence of their deliveries.

Name	Position	Reelection of Term	End of Term
Fernando Antônio Simões	Chief Executive Officer	06/28/2024	2 years (re-election permitted)
Denys Marc Ferrez	Executive Vice President of Corporate Finance and Investor Relations	06/28/2024	2 years (re-election permitted)
Samir Moises Gilio Ferreira	Director	06/28/2024	2 years (re-election permitted)
Juliana Sá Vieira Baiardi	Vice President of Planning & Management	11/07/2024	2 years (re-election permitted)
Vinícius José Ziveri Ralio	Legal Vice President Director	06/28/2024	2 years (re-election permitted)

(1) Base date: December 31, 2024.



Please review the resumes of the Directors and Board Members.

Senior Management
Compensation

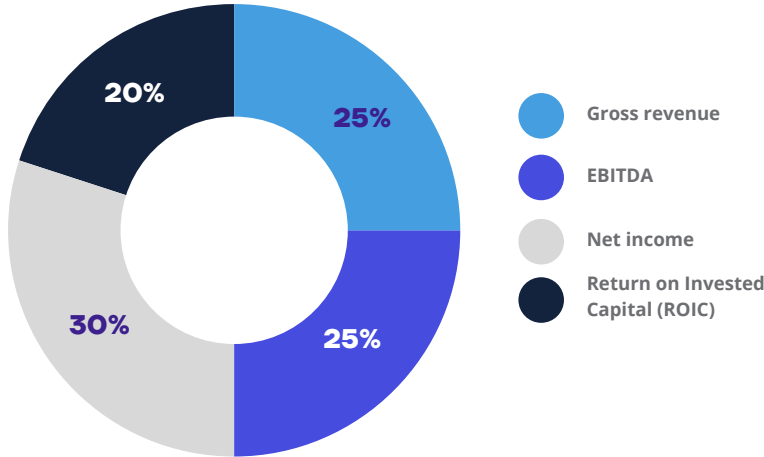
GRI 2-19, 2-20, 2-23, 2-24

SIMPAR and other Group companies adopt a [Compensation Policy](#) for executives and board members, which is reviewed annually⁽²⁾ and approved by the Board of Directors. This policy establishes a model consisting of fixed monthly remuneration – defined individually through negotiations based on market salary surveys – and variable remuneration linked to the company's economic, financial, and operational performance.

The variable remuneration (RV) of senior executives and the highest governance body is linked to the achievement of previously agreed targets, specific to each area of activity and strategic to the business. These targets, which are confidential, guide the payment of bonuses to members of the Statutory and Non-Statutory Executive Board. Board members, in turn, are not eligible to receive performance bonuses or participate in stock option plans.

In cases of termination, calculations and payments strictly follow current legislation, with settlement within the legal deadlines. When there are bonuses or variables subject to a period of permanence, the net amounts after taxes are deducted at the time of termination. We emphasize that there is no recurring practice of paying retirement benefits within the Group. Our variable compensation program considers strategic financial indicators (KPIs), whose performance evaluation structure adopts weights proportional to the relevance of each goal.

(2) Occasionally, independent service providers may be hired for projects involving the review and adjustment of positions and salaries. Although there is no direct consultation with stakeholders, industry surveys and benchmarks are conducted.



At **SIMPAR** companies, sustainability is integrated into the business strategy, with ESG targets for determining variable compensation that are linked to executive performance. This commitment drives concrete actions for social inclusion, environmental management, and corporate governance.

The ESG targets are directly linked to the Group's strategic programs and related to material business issues. In 2024, we had goals related to the **Você Quer, Você Pode** (You Want, You Can) program, focused on professional inclusion, and **Mulheres na Direção** (Women in Driving), which promotes female participation in the sector. In addition, **we work to maintain Certification B**, awarded to companies with high social and environmental performance, and to **score on B3's ISE**. We also have goals aligned with environmental commitments, such as the **Carbon Free** program and maintaining **ISO 9001** and **ISO 14001** certifications. Some of the goals are broken down from the Executive Boards to other management positions.

Risk Management

GRI 2-12, 2-16, 2-24, 2-25, 2-26

We adopt a structured approach to risk identification, mapping internal and external events that may impact strategic objectives, including those related to intangible assets.

In addition to ensuring compliance with applicable rules and regulations, this area recommends improvements and supports the Audit Committee through independent, impartial and timely assessments. The Audit Committee, in turn, is responsible for evaluating the effectiveness and adequacy of risk management systems and controls, reporting identified risks to the Board of Directors.

The Board is responsible for periodically evaluating the effectiveness of these systems, as well as internal controls and the compliance system. The Executive Board is responsible for supporting managers in defining action plans aimed at addressing risks, ensuring their proper implementation.

The Compliance Program and associated risks are monitored by the CRC area, which reports on the progress of actions to the Statutory Audit Committee and the Ethics and Compliance Committee, depending on the nature of the risk identified.

To ensure accurate mapping, a self-assessment methodology and process mapping are used, conducting interviews with Managers and Directors from each business line. For monitoring purposes, risks are categorized according to their impact and likelihood (both classified as low, medium, or high). The treatment process, which takes into account the risk's criticality, includes continuous monitoring and, when necessary, the development of action plans, using a risk management tool and effectiveness testing.

The risk management structure is based on the COSO (2017) methodology of the Committee of Sponsoring Organizations of the Treadway Commission and integrated with ISO 9001 and ISO 31000 standards, in addition to being aligned with Control Objectives for Information and Related Technologies (COBIT). This combination ensures a robust system that adheres to international best practices.

The survey of these risks results in comprehensive mapping, detailing the factors that may compromise the strategic objectives of the business and the Company. All identified risks are documented and

formalized, enabling structured and effective management, with actions aimed at mitigation and control.

For a more accurate analysis, risks are categorized according to their nature and origin into the following groups:

- **Strategic risks;**
- **Operational risks;**
- **Market risks;**
- **Liquidity risk;**
- **Credit risks;**
- **Image risks;**
- **Compliance risks; and**
- **Social and environmental risks.**

All identified risks are documented and formalized in a structured manner, allowing them to be managed and addressed effectively.

In 2024, with the support of the Audit Committee, the Strategic Risk Matrix was revised, reinforcing the uniformity and robustness of risk management, a process that will continue in 2025, reaffirming our commitment to continuous improvement and risk mitigation.

Main Risks Monitored [GRI 2-12, 2-16, 205-1](#)

Category	Scope/Definition
Strategic	Refers to poor business management, which can cause substantial loss in economic value.
Market	Refers to losses arising from changes in market values, such as transactions subject to exchange rate fluctuations, interest rates, stock prices, and commodity costs.
Liquidity	Refers to insufficient reserves and cash to meet obligations without affecting operations and incurring significant losses.
Credit	Related to losses linked to loans granted to customers and difficulties in accessing new credit.
Operational	Related to inadequacy, failure, incapacity, deficiency, or fraud in any internal processes (technology, people, operations), including damage to the Company's assets and infrastructure.
Compliance	Risks associated with corruption, fraud, bribery, unfair competition and violations of SIMP AR provisions, standards and policies.
Health and Safety	Associated with safety issues that affect the well-being, integrity and life of employees, third parties, partners and other stakeholders.
Image	Situations that may affect image and reputation, such as corruption, accidents, environmental tragedies, unfair competition, and quality and safety failures.
Environmental and Climate Change	Related to climate change and GHG emissions, such as carbon pricing – an emerging risk – as well as other environmental risks, such as those associated with the use of natural resources and waste generation.

We adopt a systematic approach to identifying and addressing risks that may affect strategic objectives, with a focus on intangible assets.

Ethics and Transparency

GRI 3-3 Corporate governance, ethics, and transparency, 2-23, 2-24, 205-2, 205-3, 206-1; SASB FN-AC-510a.2

At **SIMPAR**, our commitment to ethics and transparency is supported by policies, guidelines, and regulations applicable to all Group companies.

Our commitment goes beyond legal compliance: it is embedded in a structured Compliance Program that promotes strong ethical standards in all business and relationships.

To ensure a culture of transparency and integrity, we maintain governance structures, communication channels, internal controls, policies, procedures, and training programs that ensure the dissemination and strengthening of ethical practices in all operations.

The Compliance Program establishes strict guidelines for combating public and private corruption. In the area of compliance, we strengthen the corporate program by disseminating and improving anti-corruption, donation, and sponsorship policies, as well as improving public bidding processes.

SIMPAR Compliance Program

Prevent: encompasses risk identification and the adoption of controls to mitigate impacts; Code of Conduct; policies, especially anti-corruption policies, and procedures; training, guidance, and communication; third-party approval; conflict of interest management, evaluation of donations and sponsorships; and Transparency Hotline.

Detect: Whistleblowing Channel; monitoring; auditing; process mapping; and internal investigations.

Remedy: disciplinary measures; retraining and communication; and monitoring of action plans.

Strengthen: continuous improvement actions, such as reviewing or defining processes/controls, updating systems, etc.

Our main policies are:

- [Policy on Interaction with Public Authorities](#) (revised in 2023);
- Policy on Participation in Bidding (complete revision in the specific document for **CS Frotas**);
- [Donation and Sponsorship Policy](#) (revised in 2023);
- [Gift, Present, Entertainment, and Hospitality Policy](#) (revised in 2023); and
- Disciplinary Measures Policy.

An important milestone in 2024 was the recertification of **CS Brasil Frotas** under ISO 37001 (Anti-Bribery Management), reflecting its commitment to ethics and the prevention of possible misconduct.

SIMPAR and its companies, to the best of their knowledge, have not identified any acts in their activities that constitute the crime of public corruption, under the terms of current law. The Company formally and expressly prohibits the practice of private corruption (bribery or payment of undue advantage between private individuals) through its internal rules, in addition to monitoring, taking preventive action, and applying punitive measures whenever necessary.

We promote ongoing communication and training on the anti-corruption policies and procedures adopted by the organization, with an emphasis on the Integrity Trail. These efforts reflect our commitment to raising awareness and strengthening internal and external capabilities in preventing and combating illegal practices.

Number of training sessions, communications, and capacity building for governance bodies in 2024 **GRI 205-2**

38 active **16** press releases **9** trained

Total number of employees trained and informed about anti-corruption policies and procedures in 2024⁽¹⁾

57,615 active **37,949** press releases **34,839** trained

(1) Considering all employees in Brazil and abroad in all operations, including those recently acquired.

The **Integrity Trail** is a mandatory training under the Compliance Program, with refresher courses every two years, covering essential topics such as the Code of Conduct, conflicts of interest, private and public corruption, bidding processes, donations and sponsorships, gifts and presents, labor relations, and expected employee conduct.

Compliance Dialogues consist of monthly meetings with managers, aimed at deepening their understanding of topics related to integrity and compliance.

We complement these actions with periodic internal communications, through emails and newsletters, which provide guidance on the procedures to be adopted in situations that may raise questions about compliance with integrity guidelines and applicable business laws.

At the same time, we have improved the Whistleblowing Channel, revisiting the case handling and referral matrices and implementing preventive measures, such as training and reinforcement of corporate policies. **GRI 2-24**

This work has resulted in a significant reduction in the number of uninvestigated reports and an increase in the identification of possible cases, with disciplinary measures being applied where necessary.

To minimize the risk of corruption, we maintain an updated matrix with monitoring indicators. **SIMPAR** and its companies have not recorded any confirmed cases of public corruption, as defined by the Penal Code and Law No. 12,846/2013, nor any legal proceedings for unfair competition, trust or monopoly. **GRI 205-3, 206-1**

Protection of Personal Data

GRI 3-3 Customer relationship, 2-23, 2-24, 418-1

In line with our commitment to legality and ethics in all institutional and corporate relations, **SIMPAR** maintains a Personal Data Privacy Program, always seeking to update and comply with the LGPD (Law No. 13,709, of August 14, 2018), in addition to the Brazilian Federal Constitution (1988), the Consumer Protection Code (Law No. 8,078/1990) and the Civil Code (2002). **GRI 2-24**

Therefore, we monitor applicable legislative and regulatory developments and constantly update any irregular or illegal personal data processing activities.

If operational processes are not updated in accordance with applicable legal and regulatory requirements, fines, legal proceedings, and reputational impacts may occur.

Since 2022, we have had a Privacy Policy in place, applicable to the entire Group, which establishes corporate guidelines to ensure the protection of the Company's data, covering both personal information and other sensitive data.

Within **SIMPAR**'s structure, there is a specific process for the Data Protection Officer (DPO), a role performed by an external consultant. In addition, this consultancy also supports the management of the Privacy Program.

In 2024, we began reviewing part of the policies of the Privacy and Personal Data Protection Governance Program, a task that will continue throughout 2025. In addition, we provide information and training for employees who handle third-party data, training more than 18,000 people. In the field of data privacy, we have made significant progress in implementing and standardizing the personal data protection program across all our companies, a process that is particularly relevant in light of recent acquisitions. As part of this effort, we reviewed and standardized policies, privacy notices, and service channels for data subjects. **GRI 2-23, 2-24**

We have also implemented a specialized system for managing privacy-related processes, ensuring that all requests received are handled quickly and within the legal deadline. In the last three years, we have not identified any proven complaints regarding privacy violations or loss of customer data within the **SIMPAR** holding company.





The Reporting Channel operates 24 hours a day, 7 days a week.



0800 726 7111



contatoseguro.com.br/simpar



LINHA TRANSPARENTE
0800 726 7250

The Transparency Line is available to internal and external audiences Monday through Friday, from 8:00 a.m. to 5:48 p.m.

Communication and Reporting Channel

GRI 2-25, 2-26; SASB FN-AC-510a.2

Ethical conduct at the Company and its subsidiaries is an essential value, and its dissemination is strengthened through structured communication channels and processes, such as the **Compliance Dialogues** promoted by management to raise awareness of the topic throughout the **SIMPAR Group**.

All of our subsidiaries have external communication systems to receive interactions with all of their stakeholders, using available digital resources and with the appropriate protection of confidentiality and responses.

At **CS Brasil**, for example, each pillar of the Program was discussed and presented by Senior Leadership, reinforcing its importance for sustainable business development. At **Movida** and **JSL**, the CRC teams meet monthly with business managers to, among other things, disseminate actions to comply with the LGPD, Program policy, the importance of training, and data from the Whistleblowing Channel.

We have other means of communication and support available on our networks, such as the **Transparency Line**, a channel for questions about the Compliance Program, internal rules, and applicable legislation, and as a communication channel for meeting obligations imposed by Anti-Corruption Policies.

This channel is operated by the CRC area and is available Monday through Friday, from 8 a.m. to 5:48 p.m., by calling 0800 726 7250 (toll-free) or by email conformidade@simpar.com.br.

We also highlight the **Reporting Channel**, a channel for reporting any actions that are not in accordance with internal policies, procedures, and regulations or that violate current legislation. It operates 24 hours a day and is managed by an external and independent company, ensuring impartiality and confidentiality in the handling of reports.

The anonymity of whistleblowers acting in good faith is guaranteed, as is the possibility of independently monitoring the progress of the complaint through a case number. Complaints can be made by calling 0800 726 7111 or through the website contatoseguro.com.br/simpar.

Reports involving statutory directors, members of the Board of Directors and the Audit, Ethics and Compliance Committees, as well as employees of the CRC Department, are not investigated by this body, in accordance with the specific communication matrix, which aims to avoid conflicts of interest.

Investigations may be supported and analyzed by the Ethics Committee, depending on the nature of the report, and may result in disciplinary measures, process reviews, and the definition of preventive action plans. The results of the investigations are reported to the Audit Committee, Sustainability Committee, and Ethics and Compliance Committee.

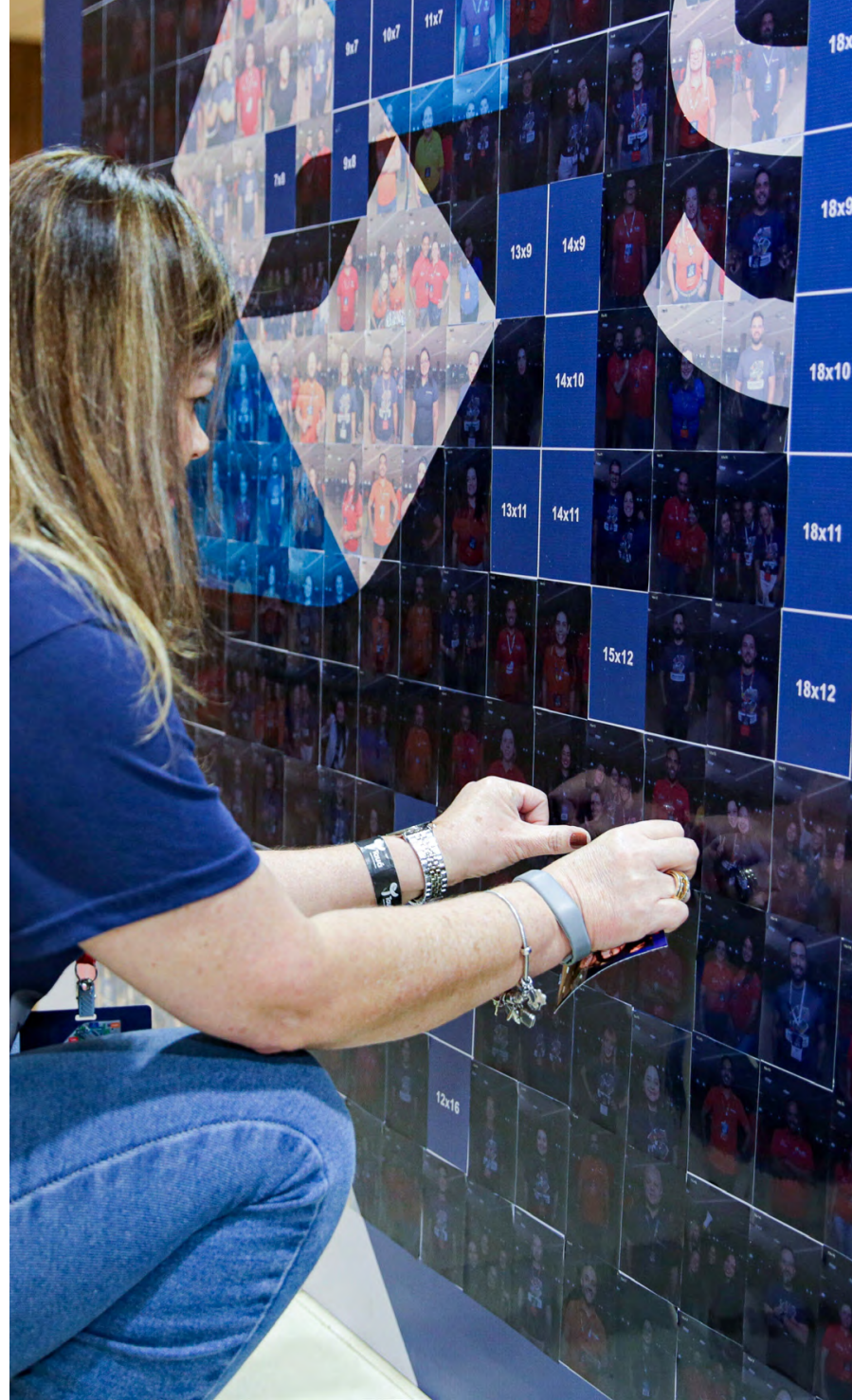
Our communication systems for ethical reporting reinforce our commitment to ensuring that a culture of integrity and transparency permeates all our activities and corporate relationships.

06

Human Capital

GRI 3-3 Valuing people and human rights





At **SIMPAR**, our people make the difference. With more than 57,000 employees working in different regions, we are attentive and committed to ensuring that this collaborative force can act in an integrated manner with our Values and Culture, living the Company's unique Way of Doing Things.

We are committed to providing a safe, healthy, and diverse work environment in which every professional has real opportunities for growth and development.

We know that the longevity of our business is directly linked to the engagement, dedication, and satisfaction of our People. We continuously invest in training, safety, health, and inclusion programs, strengthening our organizational Culture and ensuring an environment conducive to professional development.

We promote actions and programs to create a stable work environment that encourages people to stay and grow, guided by respect, appreciation of talent, and a commitment to making a positive impact on both our employees and society.

More than retaining professionals, we seek to create genuine connections and a work experience that inspires teams to develop within the Company.

Jeitão SIMPAR (The SIMPAR Way)

GRI 3-3 Valuing people and human rights

We act responsibly, promoting sustainable business development, always in line with our Values.

At **SIMPAR**, we created the Guardians of Culture program to strengthen and disseminate our corporate Culture across all operations. We invite and train employees to be multipliers of these principles in their daily lives.

One of the actions to connect our team is the **SIMPAR** Group Culture Guide, a document disseminated and signed by all employees. It translates our Values into concrete actions.

Through the Guide, we reinforce the importance of individual and collective contributions to value creation. We believe that, together, we are even stronger and capable of making a difference in everything we do.

It is with this vision that we continue to move forward, valuing our People and building a future of opportunities and growth for all.

Our Employees

GRI 3-3 Valuing people and human rights, 2-7, 2-29, 401-1

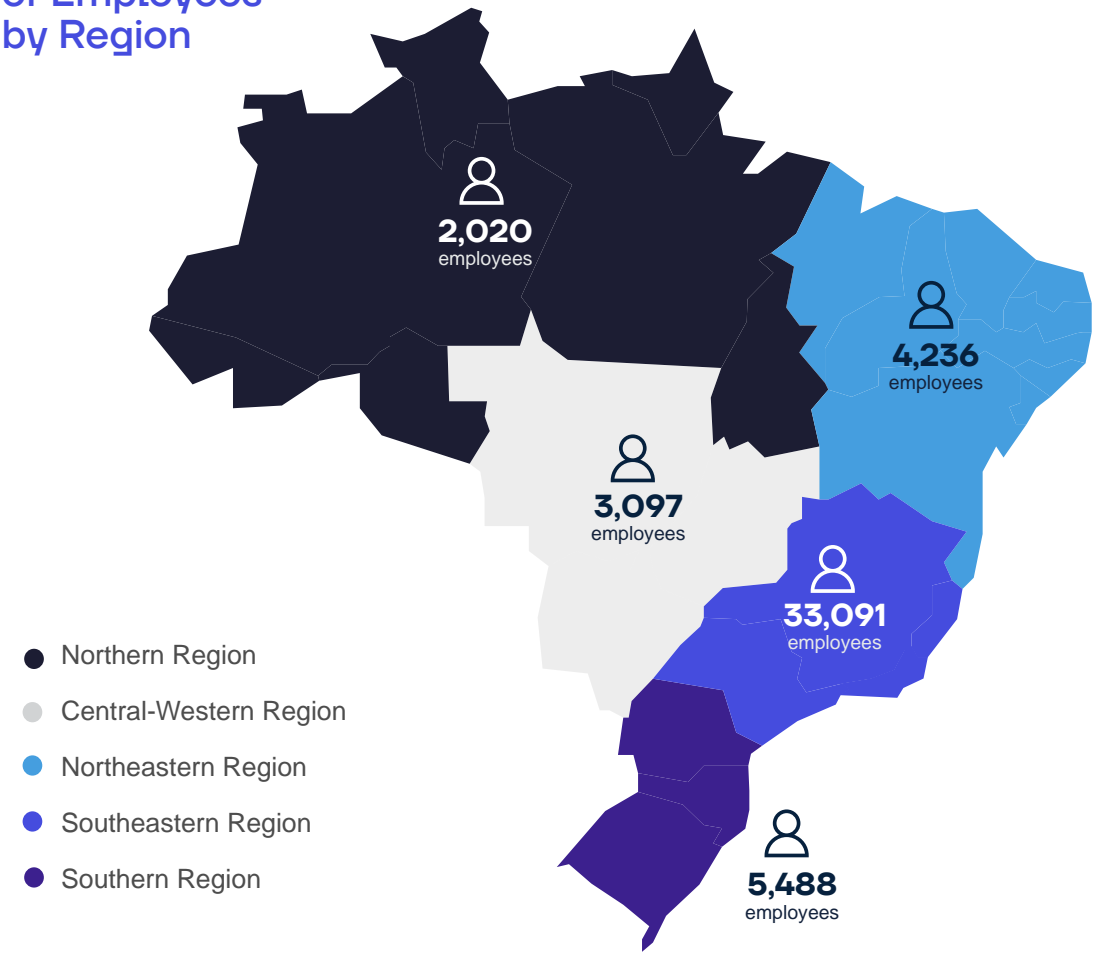
With a presence in almost the entire country and operations in several countries in Latin America, Africa, and Europe, **SIMPAR** has a naturally diverse and widely distributed workforce. At the end of 2024, we had 57,615 professionals, reflecting our expansion and commitment to inclusion. Of the Group's total workforce, 3,097 work in the Midwest, 33,091 in the Southeast, 5,488 in the South, 2,020 in the North, and 4,236 in the Northeast.

At the end of 2024, we recorded a 24.19% increase in female participation in leadership positions⁽¹⁾ compared to 2023. Currently, 76.24% of our workforce is male, while 23.76% is female, and we continue to expand access and opportunity programs for women and underrepresented groups across all our companies.

(1) We consider leadership positions to be jobs that have subordinates within the organizational structure.



Distribution of Employees by Region



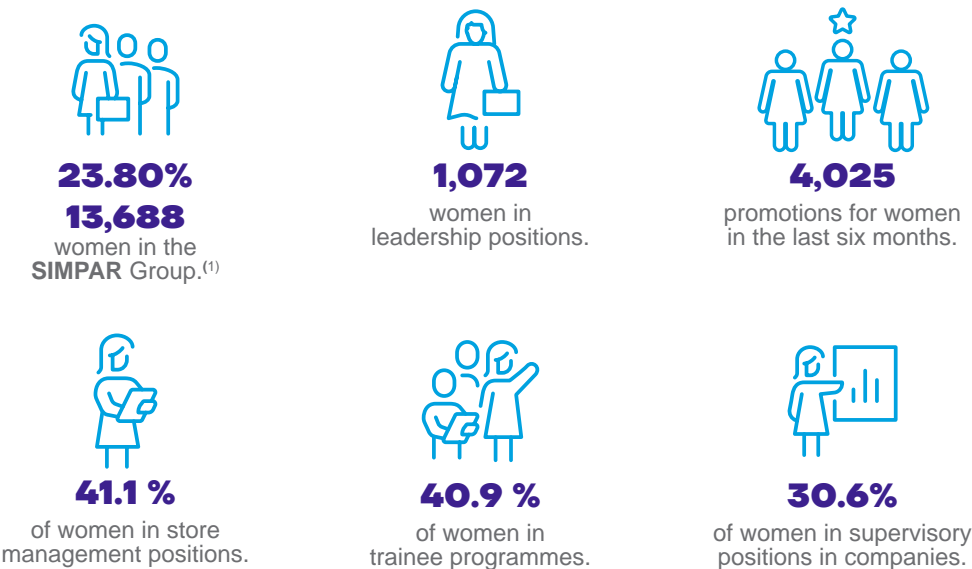
Diversity and Productive Inclusion

GRI 3-3 People’s health and safety, 3-3 Positive impact on communities and the entire value chain, 405-1

At **SIMPAR**, productive inclusion is an essential factor for the sustainable development of our business and our ecosystem.

This progress reflects ongoing investments in internal processes and attraction initiatives, which are increasingly structured to promote professionals in strategic roles within the Company.

Women in Leadership



(1) Considering permanent and temporary employees and acquired companies (+19% compared to 2023).

In leadership positions, we ensure gender diversity among candidates evaluated, ensuring that decisions are based on competence and fairness.

Pay equity is also a commitment of the Group. Our compensation processes are based on position and job complexity, regardless of gender.

We develop actions and projects on several fronts, from promoting gender equality and increasing the participation of underrepresented groups to valuing and training the workforce, including drivers and truck drivers, who are essential for transportation in Brazil.

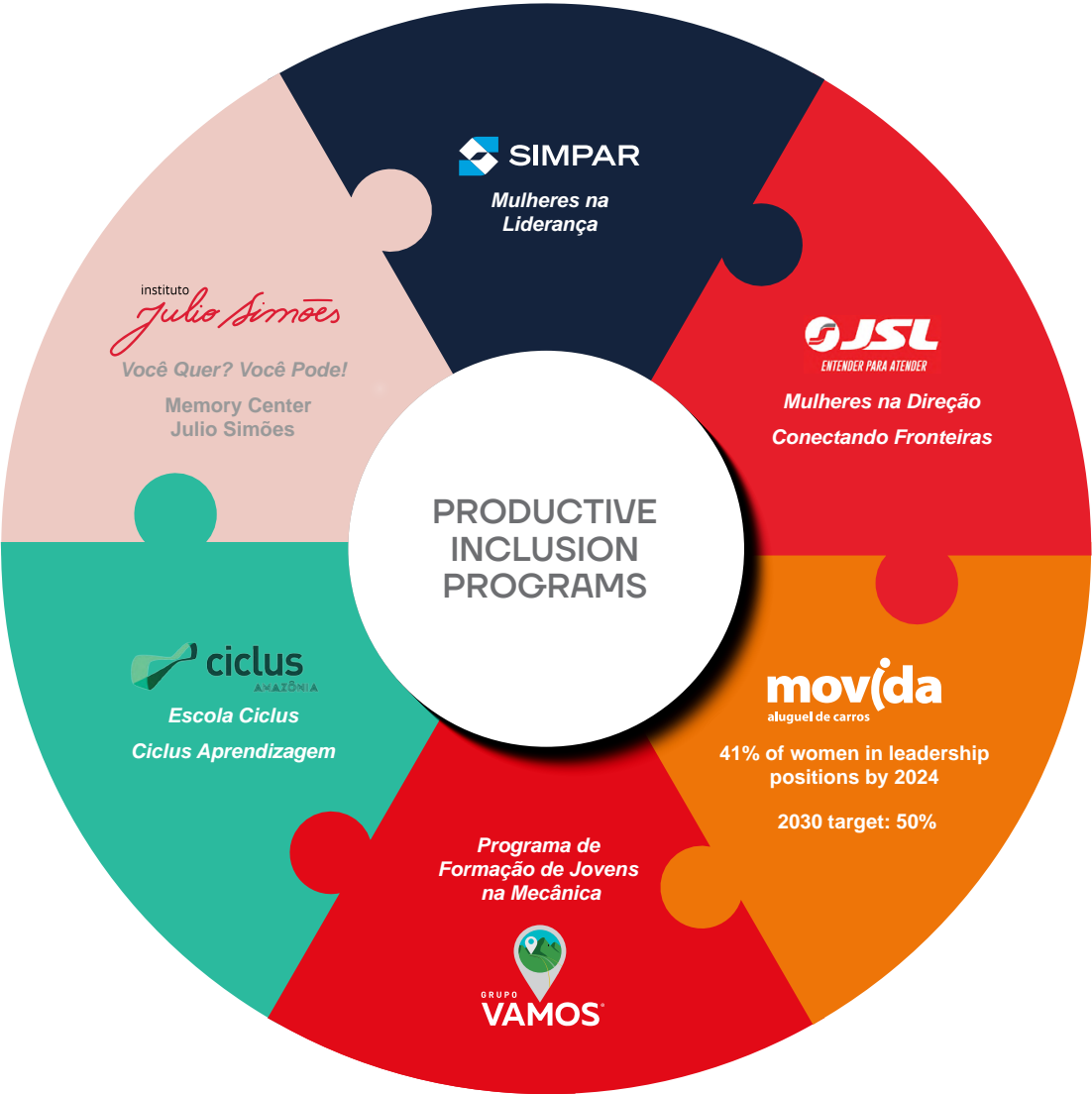
The programs are developed based on specific business needs, considering the areas of operation and opportunities for development. These programs aim to promote a more inclusive and equitable work environment, in which all people, regardless of their individual characteristics, can contribute fully to the Company.

The diversity and productive inclusion programs consider:

- **Training and capacity building:** to educate employees about the importance of diversity and inclusion, as well as developing skills to promote an inclusive work environment;
- **Adoption of recruitment practices:** that ensure equal opportunities for all candidates, regardless of their origin, gender, race, sexual orientation, or other characteristics; and
- **Mentoring and support:** for underrepresented groups, helping them develop their careers and reach their full potential within the Company.

SIMPAR Group

Productive Inclusion Programs



Mulheres na Liderança (Women in Leadership)

As part of its diversity and productive inclusion strategy, **SIMPAR** developed the Women in Leadership Program, an initiative that promotes gender equality and strengthens the presence of women in management positions within the Group's companies. The program reinforces the commitment to creating a diverse corporate environment, opening space for women's professional growth and driving transformation in the logistics and mobility sector.

Initially launched by **JSL**, the positive results led to its expansion to **Movida** in 2023, and in 2024, it was extended to all **SIMPAR** companies.

SIMPAR has been consolidating its commitment to inclusion and diversity for years. Since 2019, it has been associated with the *Movimento Mulher 360* (Women 360 Movement), an initiative that promotes women's economic empowerment, reinforcing the importance of women's representation in the labor market. With these actions, we strengthen our organizational culture and promote equal opportunities, contributing to a more fair, innovative, and sustainable corporate environment.



Mulheres na Direção (Women in the Driver's Seat)

The Women in the Driver's Seat program aims to train women to operate heavy machinery and assets and work in mechanical maintenance and truck and trailer driving, i.e., in sectors traditionally occupied by men. Since its launch in 2021, the program has already trained more than 200 women through **JSL**.

Conectando Fronteiras (Connecting Frontiers)

Created in October 2024, the Connecting Frontiers program aims to promote inclusion, employability, and socioeconomic integration of immigrants and refugees. The first edition has been completed, and the graduation ceremony took place in *Goiânia* (GO), where nine refugees, mainly from Cuba and Venezuela, completed their training for the job market. The training, carried out in partnership with the Social Transport Service and the National Transport Apprenticeship Service (SEST/SENAT), includes 160 hours of theoretical and practical training, with modules on occupational safety and labor legislation.



Movida aims to have 50% of women in leadership positions by 2030. In 2024, the company reached 41%.

To reinforce the importance of diversity, the People and Management team conducted training sessions for service point leaders, promoting inclusion and encouraging at least one candidate from minority groups to be presented in the selection process for new positions.



The **Programa Programa Formação Jovens na Mecânica** (Youth Training in Mechanics Program), launched in 2024 as an important productive inclusion initiative, promotes the training and integration of young technicians into the labor market. As a result of this training, 25 young people were hired by **VAMOS Locação**, demonstrating the direct impact of the Program in creating professional opportunities and strengthening the skilled workforce. Through this initiative, **VAMOS** reaffirms its commitment to the professional development of new talent, providing technical training and concrete opportunities for these young people to build promising careers in the automotive sector.



Escola Ciclus (Ciclus School)

This is a literacy program for employees in the capital city of *Belém* (PA). Of the 2,300 employees, approximately 400 are illiterate, and the goal is to teach everyone to read and write within three years, reinforcing the company's commitment to productive inclusion. The initiative not only teaches, but also rescues stories, opens opportunities, and strengthens bonds, providing employees with essential skills for personal and professional development.

In addition, **Ciclus Amazônia** offers the **Ciclus Aprendizagem** (Ciclus Apprenticeship) program, which lasts 24 months and allows participants to learn on the job and take the first step in their professional careers.

We know that every professional plays an essential role in the business cycle, which is why we seek actions that promote greater training and recognition. Productive inclusion at **SIMPAR** means creating paths for diverse professionals to develop and grow within our companies.



Você quer? Você Pode! (Do you want it? You can do it!)

In 2024, the *Julio Simões* Institute continued to expand the impact of the **Você Quer? Você Pode!** (You Want It? You Can Do It!) program, which offers social-emotional education and technical training to young people aged 16 to 22. The initiative focuses on developing essential skills, supporting the construction of life projects, and broadening future prospects, promoting productive inclusion and creating more job opportunities and income generation.

To train a growing number of young people and contribute significantly to the socioeconomic development of the communities served, the course is structured in two modules, both focused on productive inclusion and training for these young people.

The first module consists of a four-month training course, totaling 120 class hours in fundamental subjects such as mathematics, reading, writing, and Microsoft Office. The objective is to reduce the academic gap and improve the social and emotional skills of young people in situations of socioeconomic vulnerability.

At the end of the year, 47 of them completed their courses and graduated. In addition to training, participants receive a monthly stipend and have access to two meals per day on school days, ensuring adequate conditions for learning.

Aimed at 4th grade elementary school students, the program promotes visits to the **Julio Simões Memory Center**, where students learn about the life story of the founder of the **SIMPAR** Group, *Julio Simões*, and the company's growth trajectory.

The initiative aims to inspire participants to dream big and achieve their goals through effort and dedication, reinforcing values such as perseverance and entrepreneurship.

Training and Development

GRI 3-3 Valuing people and human rights, 404-2

At the **SIMPAR Group**, all employees undergo an institutional integration process on their first day of work. During this integration, we present our values, the history and structure of the companies that make up the Group, as well as the essential processes related to health, safety, the environment, and human resources, in addition to our main policies and documents.

After this initial integration, employees have up to 90 days to complete the Compliance Trail, available through **SIMPAR University**. In this trail, we reinforce fundamental topics, such as policies for the prevention of moral and sexual harassment, the General Personal Data Protection Law (LGPD), information security, and the functioning of our Whistleblowing Channel. These training courses are mandatory, audited, and monitored by **SIMPAR** holding. **GRI 2-23, 2-24**

At **SIMPAR University**, we offer specific development tracks aligned with the needs and roles of each employee, as well as tracks focused on self-development. These training courses are available in different formats: synchronous online (live classes), asynchronous online (e-learning, video classes, among others) or in person, all duly registered on the corporate university platforms.

In 2024, we expanded our training offering with courses available to all employees, including: Feedback Training (for all leaders), Learning Facilitator Training, People and Culture Business Partner Training, Accelerate Leaders, and Leadership Training.



Each **SIMPAR** Group company also has its own university, which offers technical, operational, leadership, and specific process training tailored to the demands of each business.

In 2024, **SIMPAR University** reached the milestone of 329,115 hours of training, a 43% increase over 2023 results, involving more than 30,000 employees.

Strategic training for leaders who drive the Group's culture and performance.



Compensation and Benefits

GRI 3-3 Valuing people and human rights, 2-30, 202-1, 401-2, 401-3, 404-3

At companies in the **SIMPAR** ecosystem, we offer a benefits package⁽¹⁾ that reinforces our commitment to the well-being and quality of life of our employees. These include life insurance, health insurance – in many cases extendable to family members and applicable to both full-time and part-time contracts – as well as TotalPass and extended maternity and paternity leave, ensuring greater support for families. As a *Empresa Cidadã* (Corporate Citizen)⁽²⁾, we continue to invest in initiatives that value and care for the people who are part of our team.


All **SIMPAR Group** employees are covered by collective bargaining agreements. **GRI 2-30**

In 2024, 1,087 employees (361 women and 726 men) took advantage of these leaves, with a retention rate of 79.80% for men and 66.50% for women after 12 months of returning to work.

People are one of the pillars of **SIMPAR's** development, which invests in initiatives to support the professional and personal development of its teams.



Employee Support

 Family Appreciation	 Corporate Citizenship	 Connected to You	 People Cycle	 SIMPAR University	 Internal Communication
Action focused on hiring family members, thereby strengthening and expanding job creation, income, and benefits for employees' families.	Extended leave: 6 months for maternity leave and 20 days for paternity leave.	Service available to employees and their families, providing assistance in social, professional, health, and legal matters.	Behavioral and performance assessment process, with feedback and formulation of Individual Development Plans (IDPs).	Platform that brings together training and courses from each of the Group's companies.	A structure dedicated to organizational culture, communicating policy/ process changes and engaging and raising awareness among employees on environmental, social, and governance (ESG) issues and employer branding, promoting pride in belonging.

The Company offers competitive salaries at its companies, taking into account the area and sector of operation, always respecting the local minimum wage.⁽³⁾

(1) Additional plans such as disability/impairment assistance, private pension, and stock purchase plans are reviewed and provided when established in a union agreement. There is also a long-term partnership program that includes some of the Group's executives.

(2) In the Group, the following are considered Citizen Companies: Ponto Veículos S.A, Original Comércio de Veículos Seminovos S.A (Antiga Avante); Original Veículos S.A; Original Distribuidora de Peças e Acessórios Ltda.; Banco Brasileiro de Crédito S.A; CS Brasil Transportes de Passageiros e Serviços Ambientais Ltda; Mogipasses Comércio de Bilhetes Eletrônicos Ltda. JSL S.A; Yolanda Logística; Armazém, transportes e Serviços Gerais Ltda. Quick Logística Ltda.; Quick Armazéns Gerais Ltda.; CS Brasil Frotas S.A; Movida Locação de Veículos S.A.; Movida Participações S.A.; Madre Corretora e Administradora de Seguros Ltda; SIMPAR S.A.; VAMOS Locação de Caminhões, Máquinas e Equipamentos S.A.; VAMOS Máquinas e Equipamentos S.A. (Valtra); Transrio Caminhões, Ônibus, Máquinas e Motores Ltda. (Volks).

(3) The lowest nominal salary of each of the Company's business units was considered in determining the lowest salary.

Human Rights

GRI 3-3 Valuing people and human rights, 2-23, 2-24

At **SIMPAR**, we disseminate guidelines and values that ensure our actions are in accordance with the Federal Constitution and international treaties and conventions, such as the International Bill of Human Rights, the United Nations Guiding Principles on Business and Human Rights, and the Declaration on Fundamental Principles and Rights at Work of the International Labor Organization (ILO).

Since 2022, we have implemented our [Human Rights Policy](#), which establishes basic guidelines for the protection and preservation of these rights in all our operations. In addition, we have complementary documents, such as the [Code of Conduct](#), the [Third Party Code of Conduct](#), the [Social Investment Policy](#), and the [Sustainability Policy](#), which reinforce our commitment to responsible business practices.

We are signatories to Childhood Brazil's *Na Mão Certa* (Right Way) Program, launched in 2006, which aims to combat the sexual exploitation of children and adolescents on Brazilian highways. Since 2007, **JSL**, one of our subsidiaries, has actively supported the Program, and in 2021, **SIMPAR** expanded this commitment by integrating it into our internal awareness and sensitization actions on the topic.

In addition, **JSL** actively participates in SEST/SENAT initiatives, contributing to social development and professional training in the transportation sector.

Our commitment to human rights is also reflected in our adherence to the United Nations Global Compact and the UN Women's Empowerment Principles. These initiatives guide our corporate practices, promoting gender equality and respect for fundamental rights in all areas of our operations.

Since 2022, **SIMPAR**, **Movida**, **JSL**, and **VAMOS** have been signatories to the *Empresários pelo Clima* (Business Leaders for Climate) initiative, which aims to engage the business sector in promoting sustainable practices and combating climate change. Adherence to this commitment reflects these companies' commitment to integrating sustainability into their business strategies and operations.



Truck displaying the Program's message: "Let's end the sexual exploitation of children and adolescents on the roads".

Health, Safety, and Well-Being

GRI 3-3 People’s health and safety, 403-1, 403-2, 403-3, 403-4, 403-5, 403-6, 403-7, 403-8; SASB TR-RO-320a.3

Health and safety are strategic and non-negotiable requirements for **SIMPAR**, allowing the Company to maintain its focus on efficiency, capture value, and generate sustainable results. To this end, its companies adopt a management system that ensures operational excellence in their activities.

SIMPAR companies structure their health, safety, and well-being management based on the Integrated Management System (SGI)⁽¹⁾ regulations, ensuring a safe and healthy work environment aligned with industry best practices.

Operations also maintain the Risk Management Program and the Medical and Occupational Health Control Program (PCMSO), ensuring prevention and continuous improvement of working conditions. Employees are guided and have the right to refuse activities that present risks⁽²⁾. Before

starting work, new employees undergo safety training, which covers topics related to their duties and provides specific guidance.

As preventive measures, diagnostics, hazard assessments, inspections, signage, and requirements for the correct use of personal protective equipment (PPE) are carried out, in addition to promoting Daily Safety Dialogue (DDS) and audits on the work front. **SIMPAR** also maintains an active Internal Accident Prevention Commission (CIPA)⁽³⁾, through which 100% of employees are represented.

In addition, **SIMPAR** has partnerships with specialized clinics throughout Brazil, expanding access to healthcare for its teams. Through these initiatives, we reaffirm our commitment to safety, occupational health, and quality of life for our employees, promoting an increasingly safe and healthy work environment.

Created in 2011, the *Ligado em Você* (Connected to You) program offers comprehensive care to employees, with support in health, well-being, quality of life, and personal and professional development.

The program offers psychological care, clinical supervision by a psychiatrist, consultations with a general practitioner, and support from a multidisciplinary team dedicated to meeting the diverse needs of employees.

In 2024, 11,696 consultations were carried out, demonstrating our commitment to care and welcoming employees.

In addition, we launched the *Saúde 360* program, aimed at the Company's leaders. The program consists of measuring physical health data and includes a questionnaire to assess aspects of emotional health, providing

medical follow-up for one year with the aim of promoting the physical and emotional well-being of participants.

(1) Some companies within the Group use their own health, safety, and well-being management systems, but all operate in accordance with current labor protocols and legislation. Although the Management System does not systematically cover third-party workers, service providers also receive all necessary and specific guidance for each business through the SGI.

(2) The main types of occupational accidents include factors related to maintenance services, unsafe conditions, contact with chemicals, use of illicit substances, speeding, fatigue and exhaustion, posture, fire/explosion, noise, commuting accidents, and travel between home and work. The hazards are mainly associated with traffic accidents and unsafe driving behaviors such as speeding, recklessness, and lack of attention.

(3) The Group's management system does not apply to workers who are not employees. However, all outsourced personnel and service providers also receive the necessary and business-specific guidance through the IMS (Integrated Management System).

Internal Events Promoted in 2024

- **Veterans' Meeting:** meeting to recognize professionals who have completed 15, 20, 25, and 30 years of service at the **SIMPAR Group**;
- **Kids Day:** event in *Mogi das Cruzes* and *São Paulo* dedicated to employees' children, with a day of fun and a visit to their parents' workplace;
- **Wellness Week:** held at the administrative headquarters in *Mogi das Cruzes*, activities included vital sign checks, bioimpedance, quick massages, virtual reality glasses, and workplace exercise;
- **Internal Workplace Accident and Environmental Prevention Week (SIPATMA):** activities such as juice bikes, distribution of booklets on healthy habits and nutritional guidelines in partnership with students from the Occupational Nursing course;
- **Pink October:** solidarity initiative in partnership with the NGO *Cabelegria*. In this movement, we mobilized employees from all companies to donate hair, scarves, and other contributions to the fight against breast cancer.
- **Blue November:** in partnership with *Suzano*, **JSL** carried out awareness actions on prostate cancer prevention, as well as campaigns against hypertension and diabetes at three *Cummins* units, including vital signs monitoring and distribution of informational materials; and;
- **Managers' Convention:** where we presented the strategies and commitments for 2025 and celebrated the results achieved with the teams in 2024.

Road Safety as a Shared Value

JSL and **Movida**, companies belonging to the **SIMPAR Group**, are reinforcing their commitment to safe driving through distinct and complementary initiatives. **JSL** has installed a truck driving simulator in a mobile trailer, with capacity to train up to 150 drivers per month, using state-of-the-art technology to prepare drivers for adverse scenarios. **Movida**, in partnership with SEST/SENAT, promotes the Driver Training Program, aimed at employees from different areas, in addition to ongoing awareness campaigns with customers and partners. Both companies demonstrate that investing in safety is investing in people, prevention, and responsibility on the road.



07

Social and Relationship Capital



Our Clients

GRI 3-3 Customer relationship, 2-6, 2-29

At **SIMPAR** companies the customer is at the heart of our strategy. As part of our planning, we help companies provide the best experience throughout the entire customer journey.

We are committed to combining customization and efficiency, ensuring quality service and safety, anticipating needs to offer solutions that add value.

In addition to providing a differentiated experience, we encourage customers to participate in positive impact initiatives, including professional training programs for underrepresented groups and environmental actions focused on reducing and neutralizing greenhouse gas (GHG) emissions.

We also promote guidance on the use of less polluting fuels and traffic safety campaigns, reinforcing our commitment to responsible practices.

We maintain channels for ongoing dialogue and engagement, such as Customer Service (SAC), a Reporting Channel, a Transparency Hotline, social media, and institutional publications, including this Integrated Report. When we identify negative impacts, we adopt intensive monitoring and implement corrective actions.

At **SIMPAR Group** companies, customer experience is a priority, and we apply satisfaction assessments through quality indices and the Net Promoter Score (NPS) methodology, ensuring accurate measurement of perceptions about specific services.

We are attentive to suggestions and opportunities for improvement indicated in our service and interaction channels, always seeking to improve processes and offer an increasingly efficient experience that is aligned with our customers' expectations.



Our Suppliers

GRI 2-6, 3-3 Valuing people and human rights, 3-3 Positive impact on communities and the entire value chain, 3-3 Corporate governance, ethics, and transparency, 204-1

At **SIMPAR**, we establish solid, long-term business relationships based on mutual trust and the creation of shared value. We prioritize partnerships with suppliers in the regions where we operate, promoting the socioeconomic development of communities and strengthening the positive impact of our operations.

In addition, we work proactively to disseminate best practices throughout our value chain, requiring our suppliers to adhere to ethical and compliance standards established in our **Third Party Code of Conduct**. This commitment demonstrates our responsible conduct and ensures that all operations are aligned with **SIMPAR**'s sustainability and governance principles.

In accordance with legislation and aligned with the principles of quality and respect for human rights in our supply chain, we encourage local companies to adopt good management and governance practices. In 2024, 53% of the monetary value of purchases was made in states where the Company has branches.

To ensure synergy and more efficient negotiations within the Group, balancing cost, quality, and availability, we maintain a corporate Procurement area responsible for quotes for most acquisitions of assets, services, materials, and inputs. The main contracting segments include automakers, benefits, fuels, uniforms, PPE, tires, office supplies, software, information technology (IT) equipment, and technology services.

In addition, we use market intelligence tools to monitor average prices and inputs used in the manufacture of products, enabling more strategic and assertive planning.

In 2024, 53% of purchase payments were made in states where the Company has branches.



Ethics and Sustainability in the Value Chain

GRI 3-3 Positive impact on communities and the entire value chain, 3-3 Corporate governance, ethics, and transparency, 2-24, 407-1, 408-1, 409-1

We have a rigorous supplier selection and management standard to ensure that they operate in accordance with the Company's guidelines. We have structured the approval and monitoring process based on the criticality and relevance of the services provided, ensuring compliance with legal requirements.

To support this compliance analysis, we use a research platform that allows us to conduct public inquiries about companies. The tool also incorporates compliance criteria, focusing on the identification and mitigation of risks, including practices related to child labor or conditions analogous to slavery. This process is aligned with SIMPAR's Compliance Program.

In addition, we analyze suppliers' history in official databases, such as the Register of Ineligible and Suspended Companies (CEIS), the National Register of Punished Companies (CNEP), and the Ministry of Labor and Social Security's Register of Employers, known as the "dirty list."

Initially, documents are automatically checked against risk lists, blocking suppliers involved in irregular practices.

We also require acceptance of the [Third Party Code of Conduct](#) and a due diligence questionnaire to assess integrity and criticality. For high-risk suppliers, we perform additional checks and require a Declaration of Compliance. Our Third-Party Code of Conduct prohibits child labor or slave-like labor, reaffirming our commitment to human rights and ethics in the supply chain.

Furthermore, aligned with its [Human Rights Policy](#), **SIMPAR** may conduct re-evaluations through due diligence of active critical suppliers. Risks related to child labor and conditions analogous to slavery—which may occur in vulnerable areas, considering the Group's nationwide operations—are higher in vehicle maintenance activities carried out by workshops, car washes, bodywork and painting services, accessories, tires, and glass (outsourced). However, there are no administrative and/or legal actions concerning this matter.

To mitigate potential risks identified, we conduct periodic reassessments (due diligence) of suppliers classified as critical.

We carry out continuous monitoring processes, ensuring a sustainable and fair business environment that is aligned with best market practices.



Community Involvement

GRI 3-3 Positive impact on communities and the entire value chain, 2-23, 2-24, 413-2

SIMPAR's work to promote the development of communities surrounding its operations is carried out through projects implemented via incentive laws and proprietary programs.

The allocation of resources follows the [Social Investment Policy](#), ensuring the implementation of actions that promote positive impacts on society. This focus is aligned with the Group's identity and seeks to contribute to relevant socio-environmental solutions, in addition to supporting the formulation and improvement of public policies.

Complementing this management are the [Sustainability](#), [Human Rights](#), and [Stakeholder Engagement](#) Policies, reinforcing the organization's social commitment.

Social Investment – SIMPAR Group GRI 203-1

Category	Total Percentage of Costs (%)	Amount (R\$)	Item Description Considered in 2024
Donations	80	6,687,495.15	<ul style="list-style-type: none">• Incentive Law;• Volunteer work;• <i>Caminho do Bem</i> (employee donations);• Employee donations to the Julio Simões Institute (Christmas and Winter of Good campaigns);• Donation from Fadel (JSL); donation from BMB (VAMOS);• Donation of a truck on loan from VAMOS; and• Donation via the Julio Simões Institute for emergency relief efforts following heavy rains in <i>Rio Grande do Sul</i>.
Social Investment	10	829,714.44	<ul style="list-style-type: none">• Donations from companies; <i>Você Quer? Você Pode!</i> – Youth Training;• Formare (JSL);• <i>Caminho do Bem Platform</i> – encouraging employee donations;• Ciclus School;• Mechanics Training School (VAMOS); and• <i>Mulheres na Direção</i> (Women Drivers –JSL).
Employee Donations	10	820,518.21	<ul style="list-style-type: none">• Employee donations to Julio Simões Institute campaigns.
Total	100	8,337,727.80	





Impact Management


GRI 3-3 Positive impact on communities and the entire value chain, 203-1, 203-2, 413-2

SIMPAR's impact management focuses on mitigating negative effects and enhancing positive ones. We tailor impact controls to the specific characteristics of each company, prioritizing benefits for biodiversity, local and indigenous communities, and combating illegal deforestation, in accordance with our [Climate Change Policy](#). All companies monitor impacts and implement actions to mitigate them.

When required by operating licenses, we conduct environmental impact studies, with action plans to control and amplify positive effects on communities.

We monitor, at the corporate level, the Social Vulnerability Index (IVS) of the regions where we operate and, since 2024, we have included the assessment of indigenous communities in this analysis. The IVS helps us direct and prioritize our social investments.

In addition to the environmental impacts monitored and tracked, whenever applicable, by operations through Environmental Aspects and Impact Surveys (LAIA), we also focus on programs related to diversity and productive inclusion.

 [Learn more at Productive Inclusion.](#)

In social issues, we promote professional training, hiring local suppliers, and boosting the regional economy. In 2024, approximately R\$7 million was allocated between donations from individuals (employees), companies in the **SIMPAR** ecosystem, and incentive funds.

Sectoral Public Policies

We participate in industry associations to collaborate on public policies and initiatives related to our business, without making financial contributions to political parties, groups, or funds, in accordance with the law. Our relationships with stakeholders, including associations, are based on collaboration and limited support, without political objectives, in line with our internal standards.

Contribution to Organizations (R\$) – Complementary Indicators

Institutions	2024
Brazilian Association of Logistics Operators	62,900.30
UN Global Compact	96,760.02
<i>Na Mão Certa</i>	33,765.00
ABRASCA	60,600.00
Brazilian Association of Port Terminals	106,600.00
<i>Camaçari</i> Industrial Development Committee	30,039.84
Labor Management Agency – <i>VEMSER</i> Program	3,200.00
Total	393,865.16
Categories	
Lobbying, Interest Representation, or Similar	0.00
Local, Regional, or National Political Campaigns/ Organizations/Candidates	0.00
Trade Associations or Tax-Exempt Groups (e.g., think tanks)	1,165,169.00
Other (e.g., expenses related to elections or referendums)	0.00
Total	1,165,169.00

Incentive Laws

GRI 3-3 Positive impact on communities and the entire value chain, 203-1, 203-2, 413-2

Through tax allocations from the Tax on Circulation of Goods and Services (ICMS), Tax on Services (ISS) and other incentive laws, various social, cultural, sports and health projects have been supported, reinforcing the commitment to sustainable development and social inclusion. Among the initiatives supported are:

CULTURE AND EDUCATION

- **São Paulo State Symphony Orchestra (OSESF) 2024 (Annual Activity Plan):** via the Cultural Action Program (ProAC), for children's music education and teacher training.
- **São Paulo Biennial:** via the Rouanet Law, for maintenance of headquarters and administrative structure.
- **Baccarelli Institute:** via the Rouanet Law, for music training for children and young people.
- **Marcos Hacker de Melo Institute (MHM):** via the Rouanet Law, for multi-year programming at the new cultural center in Recife.
- **Papel de Parede (theatrical performance):** via the Rouanet Law, inspired by the work of Charlotte Perkins Gilman.
- **Wicked (musical):** via the Rouanet Law, providing popular access to culture and educational inclusion.

SUSTAINABILITY AND ENVIRONMENT

- **Tietê Verdadeiro:** via the Sports Incentive Law (*Mogi das Cruzes*), for a documentary and actions on the preservation of the Tietê River.

SPORTS AND SOCIAL INCLUSION

- **Paralympic Future:** via ProAC, for sports initiation for 80 athletes with disabilities.
- **Sports Center Network:** via the Sports Incentive Law, to expand access to educational sports.
- **Esporte Clube Pinheiros:** via the Sports Incentive Law, to train athletes in various sports.
- **Night Run:** via ProAC, promoting health and sports inclusion.

SOCIAL DEVELOPMENT AND HEALTH

- **Angelina Caron Hospital:** via the Fund for Children and Adolescents, for the humanization of pediatric care.
- **Pequeno Príncipe:** via the Fund for Children and Adolescents, to benefit children and adolescents receiving hospital care.
- **Conecta (Citizen Network):** via the Elderly Persons Act, to generate jobs and income.
- **For the Life of Elderly People with Cancer:** via the Elderly Persons Act, for cancer care at the *Erasto Gaertner* Hospital.
- **Juntas as Pontas:** via the Elderly Persons Act, for training caregivers for the elderly and re-employment of professionals over 50 years of age.

CHILDHOOD AND LEISURE

- **Play Day:** via the Sports Incentive Law (*Mogi das Cruzes*), with free multicultural events in public parks.
- **Mini Village:** via ProAC, for early childhood education on traffic safety.

AUDIOVISUAL PRODUCTION AND CULTURAL MEMORY

- **Raoni (documentary):** via Audiovisual Law, about the legacy of indigenous leader *Kayapó*.
- **Butiá (cultural festival):** via Rouanet Law, promoting performing arts, literature, and music in *Rio Grande do Sul*.





Julio Simões Institute

GRI 3-3 Positive impact on communities and the entire value chain, 203-1, 413-1, 413-2

Created in 2006 in the city of *Mogi das Cruzes* (SP), the **Julio Simões Institute** aims to direct **SIMPAR**'s social investments to social and sociocultural assistance projects, both its own and those carried out by other institutions with which the Group shares social development ideals.

In this way, the **Julio Simões Institute** also promotes the relationship between the Company, its business and employees with the communities. The Institute also cares for the Group's historical and cultural heritage, looking after the collection of the *Julio Simões* Memory and Culture Center.

SIMPAR companies reaffirm their commitment to social responsibility by allocating R\$2.5 million to the **Julio Simões Institute** in 2024. This amount, which comes from contributions from **Movida**, **VAMOS**, **Ciclus/CS Infra**, **SIMPAR**, **CS Brasil**, **JSL**, **AUTOMOB**, and **BBC**, reinforces the purpose of generating a positive impact and transforming lives through the Institute's actions.

Você Quer? Você Pode!
(You Want It? You Can Do It!)

Elementary School (Children)

Since 2012, the project has welcomed thousands of 4th grade elementary school students (ages 10 to 11) from the municipal school system of *Mogi das Cruzes* (SP) for a visit to the **Julio Simões Memory and Culture Center**.

The program provides an enriching cultural experience, connecting students to the story of overcoming adversity of the founder of the **SIMPAR Group**, *Julio Simões*, in addition to addressing topics that cut across the school curriculum. In 2024, more than 2,800 students participated in the project.

High School (Young People)

In 2024, the Program graduated 47 young people (aged 16 to 24) in socially vulnerable situations, strengthening their academic and behavioral skills, helping them to develop life projects and enter the job market. The four-month course offers classes in Portuguese, mathematics, and Microsoft Office, as well as a stipend and meals during the program. At the end, the young people participated in selection processes for young apprentice positions at the **SIMPAR Group**.

Solidarity Action

GRI 3-3 Positive impact on communities and the entire value chain, 203-1, 203-2, 413-2

In May 2024, the *Julio Simões Institute* mobilized to support flood victims in *Rio Grande do Sul*. Together with other companies, it raised funds and coordinated logistics for the delivery of donations to affected communities in the state.

JSL carried out 40 solidarity freight shipments to transport more than 900 tons of donations made by customers, companies, and institutions that benefited from the campaign.

Our companies also helped with the purchase of donations. We raised more than **R\$1 million in donations for *Rio Grande do Sul***, including the purchase and transportation of donations:

- + **than 250,000 liters of water**;
- + **15,000 essential items** (mattresses, blankets, food baskets, hygiene and cleaning products, etc.);
- 31 trucks with donations** from our companies, customers, suppliers, and society; and
- + **15,000 donations made by our people** (clothing, mattresses, blankets, and toys).

To amplify the impact, the **Julio Simões Institute** launched a fundraising campaign. Thanks to the engagement of employees, partners, and civil society, R\$288,000.00 was raised. The **SIMPAR Institute** then contributed the same amount, totaling R\$576,000.00 for the cause.

This action demonstrated, once again, the commitment of **SIMPAR** and its subsidiaries to act in a supportive and efficient manner in emergency situations, using their logistics expertise to help communities in times of crisis.

We have over 1,000 employees in *Rio Grande do Sul*, with 170 directly affected by the rains and floods. From the very beginning, employees of the companies in *Rio Grande do Sul* received support, including psychosocial assistance, through the *Ligado em Você* program.

This and other actions reaffirm the strength of our volunteer work and the power of collective transformation when we join forces for a greater purpose.

In addition, throughout the year, we supported independent projects, as part of the social activities of the *Julio Simões Institute*, through monthly donations to various social institutions, expanding the positive impact and contributing to improving the quality of life of several communities.

Since 2019, SIMPAR has promoted campaigns to encourage solidarity among its employees, including the allocation of up to 6% of their personal income tax, with full refund through deduction or reimbursement.

In 2024, the *Caminho do Bem* program raised **R\$648,648.90**, reinforcing its commitment to social impact actions and participation in transformative projects.



Donations to Social Entities Description

Estância Renascer

Created by *Elvira Simões*, the *Manuel Maria Estância Renascer* Association is a Long-Term Care Facility (ILPI) that serves approximately 40 low-income seniors of both sexes.

Lar dos Velhinhos

Located in *Virginópolis* (MG), it houses 12 seniors, offering them all medical and therapeutic treatments.

SOS Vida

Founded by Sister *Teresinha Biasi* in October 1993, the *SOS Vida* Nutritional Recovery Association has already helped more than 2,500 children in *Eunápolis* (BA) who were victims of malnutrition, abuse, and neglect. The house operates 24 hours a day and serves about 30 children who are hospitalized, in addition to many others who are monitored in their homes.

Comunidade Terapêutica
Liberdade Guadalupe

Opened in 1999, the *Liberdade Guadalupe* Therapeutic Community is a recovery center for drug addicts in the municipality of *Jaú* (SP), serving 20 people per month.

Creche Santo Antônio

The institution, located in *Mogi das Cruzes* (SP), runs a daycare center that serves 225 children full-time from families with incomes of up to three minimum wages.

Recanto do Ancião

Recanto do Ancião José Segatto is a place that provides assisted living for people aged 60 and over in the city of *Aracruz* (ES) and currently serves 40 elderly people.

Candeia

Focusing on the development of projects and workshops in the community of *Três Lagoas* (MS), it serves children and young people.

Associação de Pais e Amigos
dos Excepcionais (APAE)

Created in 1970, APAE in *Mogi das Cruzes* (SP) serves around 600 people with intellectual and multiple disabilities, who receive free care in the areas of education, health, and social assistance.





Truck drivers occupy a central position in our operations and in the development of the country. In a scenario where road logistics is the main mode of transport in the economy, it is these professionals who make the circulation of goods and services possible.

On the roads connecting urban centers, industrial hubs, and remote regions, truck drivers represent the force that enables the supply of production chains and meets the needs of millions of Brazilians.

More than just driving vehicles, they carry a commitment to quality, responsibility, and the logistics operations that drive the national economy.

Investing in the appreciation, safety, and well-being of these professionals is, therefore, investing in the sustainability and longevity of the business. Because at **SIMPAR**, we understand that the future is built with people – and drivers are an essential part of that journey.



Direção Certa

The **Julio Simões Institute** has launched **Direção Certa** (Right Direction), an educational program dedicated to improving the quality of life of independent truck drivers. The first module features a range of content developed by experts, with practical guidance on managing freight money, truck maintenance, purchasing supplies, and other financial challenges faced by professional drivers in Brazil.

With assets that can exceed R\$600,000, managing a truck requires financial planning and control, which are essential for drivers' profitability and stability. To this end, the program has been structured into four modules, totaling 80 minutes of content, presented in a dynamic and accessible way. The material combines videos, audio, short texts, and interactive tests, allowing education to happen at the user's pace, even with the intense routine of the roads.

The program seeks to transform truck drivers' relationship with their finances, an urgent challenge for the category. **Direção Certa** helps these professionals improve their financial management, directly impacting their quality of life, safety, and well-being.

With this initiative, the **Julio Simões Institute** reaffirms its commitment to contributing to the quality of life, training, and strengthening the professionals who drive the transportation sector and the country's economy.



08

Natural Capital



Climate Strategy

GRI 3-3 Climate strategy and environmental management, 3-3 Innovation, 201-2; SASB FN-AC-410a.2

Tackling climate change is a non-negotiable commitment for the **SIMPAR Group**. We operate in one of the most strategic sectors for the Brazilian economy—logistics, mobility, and infrastructure—which are essential for the country's development.

At the same time, we know that these are some of the most relevant segments in the greenhouse gas (GHG) emissions chain. We have invested in technology and innovation and have integrated management that reduces our impact and supports the transition to a low-carbon economy.

Sustainability is at the heart of our strategy, and climate change is addressed across all businesses. This issue is one of the four priority pillars of our environmental, social, and governance (ESG) journey and is incorporated into the Climate Risk Matrix to ensure that our strategic decisions consider the challenges and opportunities of this transition.

The Sustainability Committees monitor and drive projects focused on the climate agenda, closely monitoring performance and the evolution of indicators. Each company in the Group plays an active role in this commitment, aligning its strategies with the [Corporate Climate Change Policy](#) and ensuring that each action has a real and measurable impact. [GRI 2-23, 2-24](#)

Through the Emissions Management Program, we continuously monitor environmental impacts, ensuring total transparency in the measurement of our GHG emissions. Our inventory, audited by a third party, covers scopes 1, 2 and 3, and for the fifth consecutive year, we have achieved the Gold Seal in the Brazilian GHG Protocol Program, a recognition of the reliability and consistency of our data.

In the **SIMPAR** ecosystem, we have been driving sustainable solutions to reaffirm our leadership role in building a more responsible future.

Since 2022, we have adopted a Climate Change Policy which, together with our Sustainability Policy, guides all Group companies in mitigating, offsetting, and adapting to climate impacts. This guideline ensures that climate change management is integrated into the decision-making and strategic processes of our subsidiaries, reinforcing our commitment to the transition to a low-carbon economy.

As part of this strategy, we continuously invest in sustainable solutions, prioritizing technologies and practices that reduce the carbon emissions of our products and services.

SIMPAR and its companies are committed to reducing global warming, following key international treaties and guidelines, including:

- **Paris Agreement;**
- **Science Based Targets (SBTi);**
- **United Nations Global Compact;**
- **Brazilian GHG Protocol Program; and**
- **Intergovernmental Panel on Climate Change (IPCC).**

Pillars of SIMPAR's Climate Strategy



Measurement and monitoring

Quantification and management of GHG emissions from scopes 1, 2, and 3.



Identification of opportunities

Mapping actions for reducing and mitigating emissions.



Project implementation

Development of actions for carbon reduction and offsetting.



Strong governance

Continuous monitoring through Sustainability Committees, ensuring a robust and integrated process.



Sector engagement

Participation in the Global Compact Biofuels Hub and active listening to customers.

Climate Risks

GRI 3-3 Climate strategy and environmental management, 2-25, 201-2

Demonstrating our attention to climate challenges, we are in the process of improving our resilience analysis model for different climate scenarios.

To this end, we have adopted a Climate Risk Matrix that evaluates the financial impacts and probability of occurrence of climate-related events, thus ensuring preventive management aligned with long-term sustainability.

The **SIMPAR** Matrix considers both chronic physical risks, such as changes in precipitation patterns and climate variability, and acute physical risks, which include extreme events such as cyclones and floods.

In addition to direct impacts on the environment, the Matrix also evaluates potential effects on the Group's operations on different fronts. In the market, climate change can influence customer behavior, driving demand for more sustainable solutions. On the legal front, there is greater exposure to litigation and the strengthening of more restrictive environmental regulations.

(1) The acronym RCP stands for Representative Concentration Pathways and is used in climate studies, especially in IPCC reports. These are climate scenarios that describe possible trajectories of GHG concentrations (such as CO2, CH4, etc.) in the atmosphere over time, usually up to the year 2100. They are not predictions, but rather projections based on different levels of emissions and climate policies.

In terms of reputation, the company's carbon footprint can impact its image and public perception of its practices. In the technological field, limitations in the production processes of automakers can hinder the transition to more sustainable solutions, requiring innovations to mitigate these challenges.

The assessment of physical risks and their impacts was carried out based on the Eta regional model, from the National Institute for Space Research (INPE), applied to the HadGEM2-ES global model. Two climate scenarios were used for this analysis:

RCP⁽¹⁾ 4.5 – Projected average temperature increase of 2.4 °C.

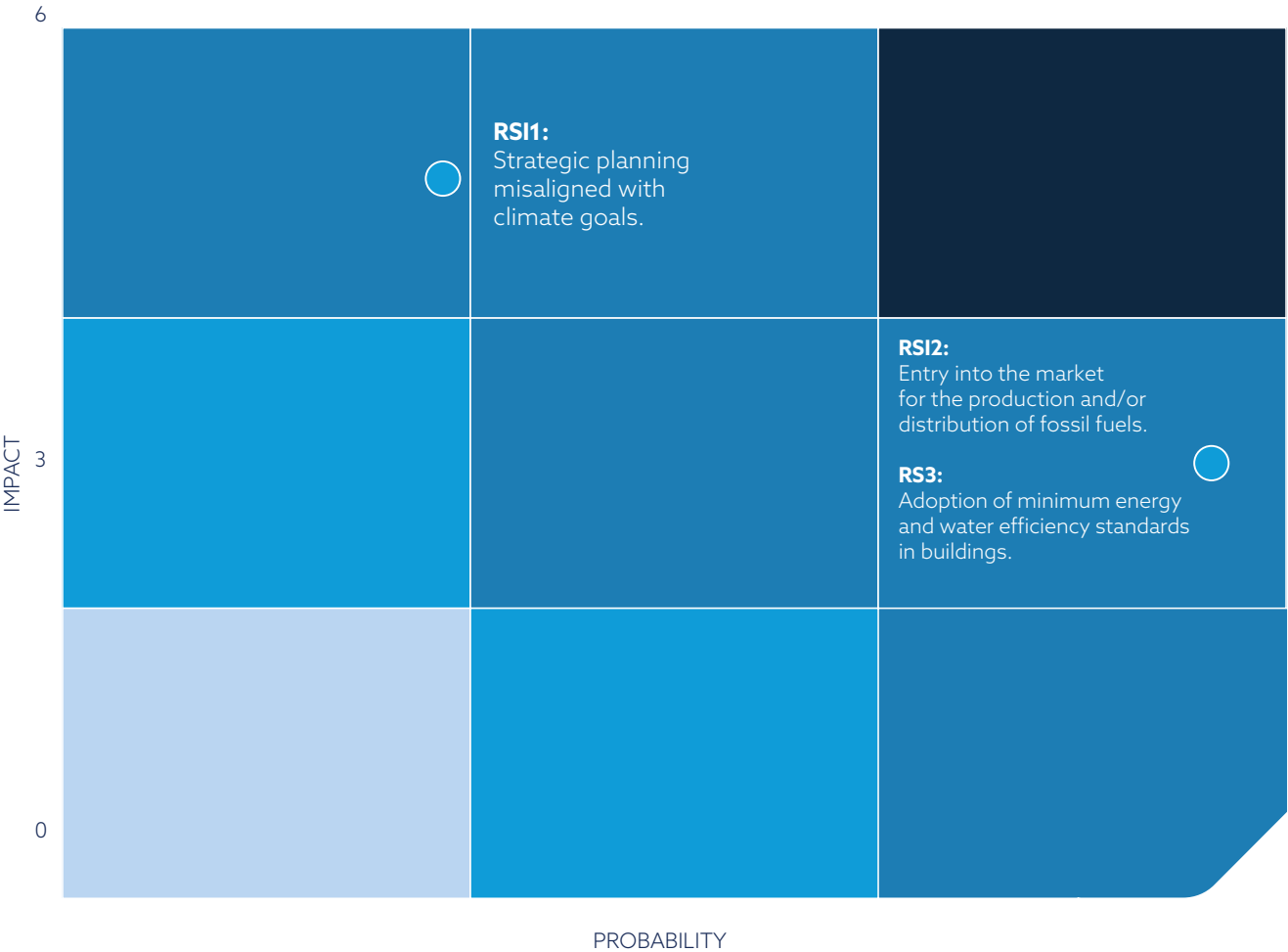
RCP 8.5 – Projected average temperature increase of 4.3 °C.



The Group's companies are working to reduce emissions and adapt to the demands of a changing climate.

Risk	Classification	Control Description	Action Plan in Progress
Occurrence of physical damage caused by extreme events resulting from increased GHG emissions.	Physical risk	Annual monitoring of total expenses related to losses resulting from rain, floods, windstorms, and other extreme weather events.	Systematize the mapping of losses caused by climate events (form triggered by the system for operations in areas subject to climate events); mapping and calculation, in the first quarter, of losses incurred in all units in the previous year for presentation to the Sustainability Committee.
Omission, inconsistency, delay in quantification, monitoring, and reporting of the GHG inventory.	Reputational risk	Audit by an accredited third party and annual reporting of GHG inventory in the Public Emissions Registry, maintaining the Gold Seal standard.	Automation of indicators on a specialized platform.
High carbon emissions in scope 3 due to value chain processes.	Reputational risk	Annual consolidation of GHG inventory.	Science-based decarbonization study.
Strategic planning misaligned with climate goals.	Transition risk with reputational and financial impacts	Quarterly monitoring of the Sustainability-Linked Bond (SLB) indicator; conducting GHG inventories; mapping emission reduction projects; and monitoring indicators and projects in the Sustainability Committee.	GHG mitigation projects.
Carbon market regulation with emission limits, directly affecting the Company's operations.	Regulatory risk	Monitoring the regulated carbon market and its direct implications. Participation in forums and working groups on the topic.	To be developed if approved by the Brazilian regulated market.

Climate Risk Matrix⁽¹⁾ (holding) **GRI 201-2**



Description of the risk and its classification

- RSI1 – Transition risk with impact on reputation.
- RSI2 – Transition risk with impact on reputation.
- RSI3 – Transition risk with technological impact.

Description of the impact associated with the risk

- RSI1 – Risk of not obtaining future investments.
- RSI2 – Risk of acquiring companies that manufacture and/or distribute fossil fuels.
- RSI3 – Risk associated with adapting physical facilities (offices, units, etc.), such as replacing fossil fuel-powered generators, installing solar panels, replacing refrigerants in air conditioning units with options with lower global warming potential, among others, to improve energy performance.

Ways to manage risks

- RSI1 – Periodic monitoring of targets and implementation of projects to reduce GHG emissions.
- RSI2 – Inventory of all acquired companies.
- RSI3 – Mitigation plan to reduce GHG emissions, with planned actions that include installing solar panels in company operations, preference for renewable fuels, and devices that promote efficiency in the use of natural resources, among others.

(1) The risk matrix is under discussion and review, as is the Company's climate strategy. Published information refers to a preliminary study conducted in 2022. The risks of the other companies can be found in their respective integrated reports. The average annual financial implications of the risks are estimated at around R\$395 million and vary between R\$3,000 and R\$6 billion for the entire Group.

Emissions

GRI 3-3 Climate strategy and environmental management, 305-1, 305-2, 305-3, 305-4, 305-5; SASB TR-RO-110a.2, TR-AF-110a.2

We have adopted a structured approach to this issue through reduction, compensation, mitigation, and adaptation actions, considering climate risks and the recommendations of the Task Force on Climate-related Financial Disclosures (TCFD). As part of our commitment to the climate agenda, we monitor the results and actions of our companies to reduce emissions. We follow the progress of projects, analyze performance indicators, and constantly seek new solutions to mitigate the environmental impact of our operations.

Each company in the Group plays an essential role in this process, aligning its actions with the [Corporate Climate Change Policy](#) and adopting practices that contribute to the transition to a low-carbon economy. [GRI 2-23, 2-24](#)

This continuous monitoring allows us to ensure efficiency, transparency, and concrete progress in reducing GHG emissions, consolidating **SIMPAR** as a benchmark in sustainability in the transportation and logistics sector.

Emissions intensity is calculated considering scope 1 and 2 emissions from all Group companies, in addition to categories 4 and 13 of scope 3⁽¹⁾ (Tank-to-Wheel).

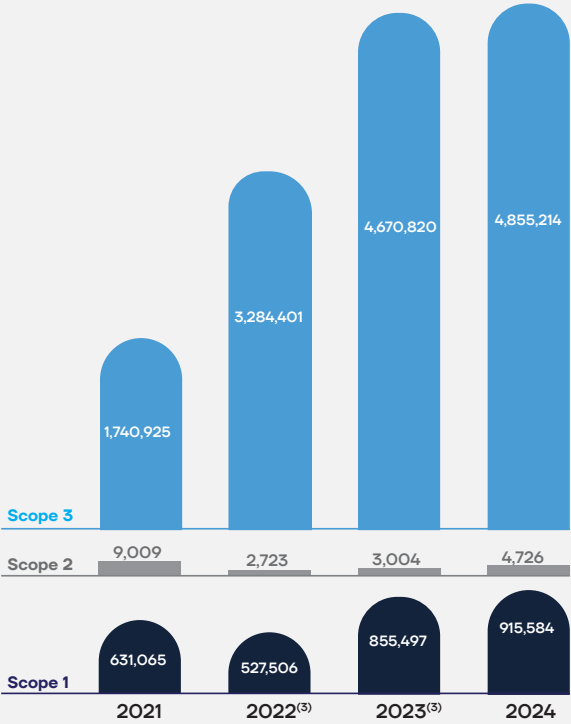
The intensity metric takes into account **SIMPAR**'s net revenue in millions of Brazilian reais, ensuring transparent monitoring in line with global best sustainability practices.

(1) Category 4: Emissions from fuel combustion in transportation and distribution (upstream). Category 13: Emissions related to assets leased to third parties (organization as lessor).

(2) CO₂, CH₄, N₂O, and HFCs were considered, and methodologies aligned with the GHG Protocol (2025) and IPCC (2013) were adopted.

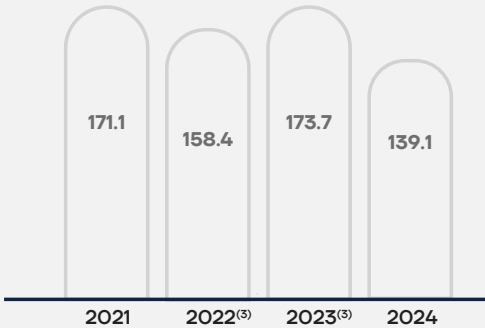
(3) Data for 2022 and 2023 were restated as a result of the adjustments described in indicators 305-1, 305-2, and 305-3.

Total Emissions by Scope (tCO₂e)⁽²⁾

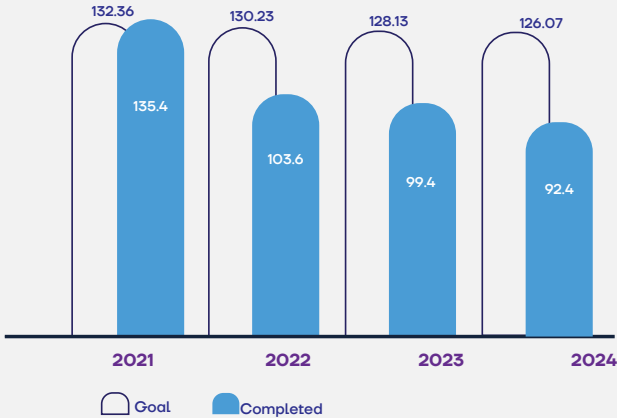


In 2021, in line with our GHG emissions reduction target, we issued the world's first Sustainability-Linked Bond (SLB) in the sector, worth US\$ 625 million. In the same year, the holding company also issued the first SLB in Brazilian reais with settlement in US dollars in the country, in the amount of R\$450 million.

Total Emissions per Net Revenue in Millions (tCO₂e/R\$ MM)



Indicator related to the SLB, which considers the ratio of tons of emissions⁽⁴⁾ to total net revenue. (tCO₂e/R\$ MM)



(1) Considers Scope 1 and 2 emissions from all Group companies, in addition to categories 4 and 13 (Tank-to-Wheel) of Scope 3. Category 4 includes fuel combustion related to transportation and distribution (upstream), and category 13 considers emissions related to assets leased to third parties (organization as lessor).



JSL, for example, maintains a policy of continuously renewing its fleet, ensuring a low average age of vehicles. This practice results in lower fuel consumption and a significant reduction in pollutant emissions, as well as providing greater safety and agility.

Given the opportunities generated by the energy transition, **JSL** began offering sustainable solutions in bidding and commercial competition processes, in addition to intensifying its prospecting for new customers. This approach allows the Company to anticipate the sector's needs and position its operations as a benchmark in low-carbon logistics.

Continuous monitoring has also been an essential pillar of **JSL's** climate strategy. The company has implemented monthly monitoring of natural gas (NGV) and electric vehicles in its fleet, ensuring efficient management of these assets and maximizing the associated environmental and economic benefits. In addition, it began monitoring gross GHG emissions by cost center (customer), providing a detailed view of the environmental impact of each operation and enabling more targeted actions to reduce emissions.

Another initiative adopted by **JSL** is its participation in the *Eixo Elétrico* (Electric Axle) project, developed in partnership with Suspensys and Suzano, which implements an innovative electrification system in double trailer trucks.

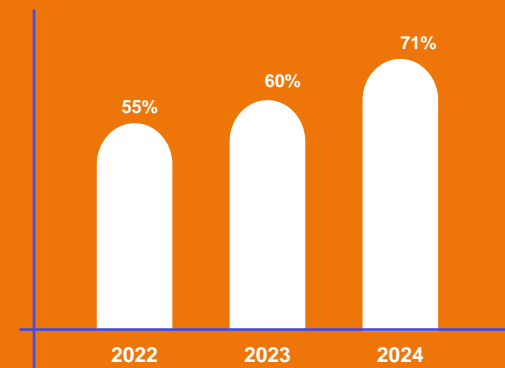
The initiative consists of installing an electric axle in the vehicle, providing additional power at times of peak energy demand, such as when climbing hills, significantly reducing fossil fuel consumption. In addition, the technology takes advantage of braking and descents to regenerate energy, ensuring a more efficient and sustainable operating cycle.

The first adapted truck is already in operation transporting pulp at the unit, enabling the collection of essential data on the feasibility and impact of the innovation. The electric axle is expected to contribute to reducing GHG emissions, strengthening **JSL's** actions in the pursuit of cleaner and more efficient transportation.



The company ended 2024 with 93% of its fleet composed of flex-fuel vehicles and continues to encourage the use of ethanol among its customers. During the period, there was a significant increase in biofuel consumption in the Car Rental (RAC) segment, which reached 71%, compared to 60% in 2023.

Evolution per Kilometer Driven with Ethanol by Customers in RAC (Rent a Car)



The **Carbon Free** program is an initiative by **Movida** that aims to neutralize CO₂ emissions generated during vehicle rentals. When opting for the Program, customers have their emissions calculated during the rental period, and the result is converted into trees planted to offset the environmental impact. In recent years, the seedlings planted have been integrated into the *Araguaia* River Biodiversity Corridor, a reforestation initiative covering the *Cerrado* and Amazon regions. In 2024, the volume of daily rentals contracted under Carbon Free increased by 22.6% compared to 2023, with a total of around 600,000 seedlings planted since the start of the Project.



In addition to maintaining the average age of its fleet at 2.7 years, the company has a robust investment plan to replace Euro 5 vehicles with Euro 6 models. This technological upgrade aims to meet stricter emission standards, reducing nitrogen oxide (NOx) and particulate matter emissions and GHG emissions by reducing fuel consumption per kilometer traveled.

In the pre-owned segment, 90% of vehicles are single-owner vehicles and are less than seven years old, which also represents a differential in the quality of the fleet's age.

Studies indicate that the adoption of Euro 6 engines can reduce NOx emissions by up to 75% and particulate matter by 50% on average compared to Euro 5 technology. In addition to contributing significantly to improving air quality and public health, this technology also allows for a reduction of approximately 5% in GHG emissions.

As part of its business model focused on offering sustainable solutions to the market, **VAMOS** has increased the number of electric forklifts in its fleet. In addition, it fully offsets GHG emissions related to scopes 1 and 2. In line with its commitment to the climate agenda and with the goal of advancing the neutralization of scope 3 emissions, the company also offers customers low-carbon solutions through the **VAMOS Carbon Program**. This initiative enables the offsetting of emissions from leased assets, encouraging the transition to a low-carbon economy.



CS Brasil closely monitors developments in the electric vehicle market and already operates electric trucks and forklifts at its units in *Ramos* (RJ) and *Brasília* (DF). This initiative contributes to reducing emissions in service contracts with public agencies and mixed-capital companies. With specialized expertise, **CS Brasil** focuses on optimizing services such as municipal public transportation, urban cleaning, and public fleet management and outsourcing.



As the largest dealership group in Brazil, the company offers a broad portfolio of brands, including dealerships specializing in electric vehicles. This reflects its commitment to keeping pace with trends in the automotive sector and fostering innovation as electric mobility gains ground in the domestic market.



In the area of urban mobility, the BRT *Sorocaba*, operated by **CS Infra**, is an example of efficiency and sustainability. With a fleet whose average age is less than three years, the system ensures lower pollutant emissions and greater comfort for users. In addition, the terminals are powered by solar energy, making the operation even more sustainable.

The planned infrastructure provides agility in urban travel, reduces particulate matter emissions, and contributes to improving air quality in the city.

As part of the system's management, photovoltaic panels have been installed at terminals and stations, which have already generated 227,478 kilowatt-hours (kWh) – equivalent to the consumption of about 160 homes for one year – resulting in a 20.9% savings in energy consumption. The surplus energy is returned to *Sorocaba*'s electricity grid, benefiting other local consumers.



The Waste Treatment Center (CTR *Rio*), located in *Seropédica* (RJ), is responsible for managing approximately 10,000 tons of solid urban waste per day, with around 9,000 tons coming from the city of *Rio de Janeiro*. With a highly efficient drainage system, the landfill has more than 350 interconnected wells capable of capturing 24,000 cubic meters of biogas per hour – a volume that represents 10% of the entire national production.

Most of this biogas is purified and converted into biomethane, used both in industry and as vehicle fuel. The surplus is sent to a 2.8 megawatt (MW) power plant, ensuring energy self-sufficiency for *Ciclus Rio*'s operations. This process, combined with other technologies applied at the CTR, contributes significantly to reducing carbon emissions and advancing environmental sustainability.

Environmental Management

Environmental issues in operations are analyzed by the Health, Safety, Environment and Quality (HSE) teams of the subsidiaries, which are responsible for preparing and monitoring Environmental Aspects and Impact Assessments (LAIAs) and implementing operational procedures aimed at control and mitigation.

From 2022 to 2024, we did not record any environmental fines above the materiality threshold of US\$10,000.00. In addition, during the same period, there were no violations of environmental regulations or provisions related to ecological issues.

Water

GRI 3-3 Climate strategy and environmental management, 303-1⁽¹⁾, 303-2, 303-3

Efficient water management is a priority in our operations, reflecting **SIMPAR**'s commitment to sustainability and the preservation of natural resources. Each of our companies is responsible for managing the consumption of this essential resource, considering the specificities of its operations and adopting solutions to ensure responsible and efficient use.

Most of the water used by the Group comes from the public supply network, although some operations have artesian wells to meet their needs. The **Sustainability Policy** establishes clear guidelines for the efficient management of natural resources, while the **Integrated Management System (IMS)** ensures the implementation of conscious consumption practices across all areas of operation. **GRI 2-23, 2-24**

In addition, the Group's companies adopt innovative initiatives to optimize water use, reduce waste, and promote reuse of the resource. Among the main actions implemented, we highlight:

JSL: rainwater collection stations and water treatment plants (WTP), ensuring efficient use of resources in its operations.

Movida: dry cleaning significantly reducing water consumption – 63% of washes in the RAC segment use this technology.

VAMOS: water resource management resulted in an improvement in the CDP Water rating from C to B- and earned the World Bank's EDGE Green Building sustainability certification for *Mundo Caminhão Sinop*. Adding to the units certified in 2023 (*Fendt Formosa*, *Fendt Querência*, *Fendt Sinop*, *Valtra Alta Floresta*, and *Valtra Querência*) and in 2022 (*Fendt Primavera do Leste*), it ended 2024 with seven certified units.

CS Brasil: has a water reuse station for washing buses, maximizing consumption efficiency.

CS Portos: operates a contaminated water treatment station, promoting the reuse of resources and ensuring compliance with National Environmental Council (CONAMA) Resolution No. 430/2011.

CS Grãos: outsources water management, prioritizing efficient treatment and reuse processes, such as in gravel washing.

Ciclus Rio: has slurry drains, sending the pollutant for treatment at its own station, passing through different stages, including the reverse osmosis technique. In 2024, approximately 2 million liters/day of slurry were treated. After treatment, water is generated for reuse, also being used in the Waste Treatment Center (CTR) and partly for humidifying roads. The treated leachate would have the capacity to fill 219 Olympic swimming pools/year.

These actions reflect our commitment to minimizing environmental impacts and optimizing water use in our operations. Potential water-related impacts are measured monthly using indicators. We continue to improve processes and invest in solutions that ensure a more sustainable future for our business, communities, and the environment. Regarding disposal, due to the nature of most of the Group's operations, it is carried out through the public sewage system or, in its absence, via septic tanks, with collection handled by a specialized company.

GRI 303-4

(1) Potential water-related impacts are monitored through consumption indicators. In 2024, the assessment was updated using the Aqueduct Water Risk Analysis tool (WRI) to identify the presence of controlled company operations in areas of water stress.

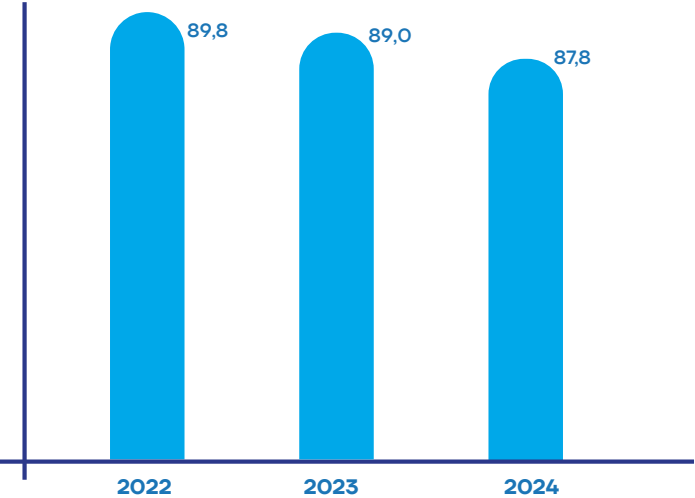
Energy

We continue to advance concrete actions to mitigate GHG emissions, with a special focus on electricity consumption – an issue directly related to scope 2 of the emissions inventory.

Our commitment to sustainability is reflected in our constant search for diversification of the energy matrix of the holding company and our subsidiaries. Among the main initiatives, we highlight the projects for the installation of solar power generation systems, which are already underway in different operations of the Group.

By adopting renewable sources, we reduce our dependence on conventional sources and increase the energy efficiency of our activities. These actions reinforce our commitment to combating climate change and contribute to building a cleaner, more resilient, and sustainable future for all.

Renewable Electric Power (% of Total Energy Purchased)



Waste

GRI 3-3: Climate strategy and environmental management, 306-1, 306-2, 306-3

We have a Solid Waste Management Plan (PGRS) that prioritizes waste reduction in line with principles of sustainability and operational efficiency. Management is conducted internally, with systematic data monitoring via a digital platform, enabling detailed analysis and identification of improvements.

In this regard, we reinforce internal communication with awareness campaigns, trash can stickers, expansion of selective collection, and actions during the Internal Workplace Accident and Environmental Prevention Week (SIPATMA), focused on waste. These initiatives aim to improve waste management at the Company and in our value chain, engaging all stakeholders and promoting positive impacts on the environment and society.

At our administrative headquarters, we carry out the correct categorization and disposal: electronics go to specialized institutions, recyclables to partner companies, and common and organic waste to landfills. Internally generated healthcare waste is incinerated, ensuring safe and environmentally responsible disposal.

In addition, we use a data mapping and management platform to monitor and comply with environmental legislation, as well as to control internal indicators aimed at continuous process improvement. The partner companies responsible for waste disposal are certified and have environmental licenses, ensuring compliance and sustainability of operations.



Biodiversity

GRI 3-3 Climate strategy and environmental management, 304-2

We have adopted an integrated approach to biodiversity conservation and preservation, in which each Group company is responsible for evaluating impacts and implementing specific operational controls and actions.

The Group's **Climate Change Policy** defines as a priority to act so that practices to combat climate change also benefit biodiversity and local and indigenous communities, in addition to reinforcing the commitment to preventing illegal deforestation. **GRI 2-23, 2-24**

Where applicable, operations monitor the environmental impacts of their operations and implement mitigation measures to minimize potential damage to ecosystems.

At **VAMOS**, periodic assessments are conducted to monitor and identify impacts on biodiversity, ensuring compliance with environmental legislation and adopting preventive measures. This control includes mapping units and operations in relation to priority areas for biodiversity, ensuring environmentally responsible planning.

JSL reinforces its commitment to environmental conservation by promoting the sustainable use of ecosystem services and the protection of

biodiversity. The company actively participates in discussion forums and supports ecological restoration projects, such as the restoration of vegetation in the *Mantiqueira* Mountains and voluntary planting in the *Araguaia Corridor* (PA).

At **CS Portos**, there are programs aimed at preserving water resources and aquatic fauna, including the Groundwater Monitoring Program and the Megafauna and Aquatic Biota Monitoring Program, which analyze environmental risks and adopt measures to minimize or offset impacts.

Since 2022, the company has also implemented an Erosion Process Monitoring and Control Program to monitor and mitigate changes caused by operations, construction, and vegetation removal.

CS Grãos has an Environmental Supervision Program, which aims to systematically and structurally monitor actions related to the environment. The Erosion Prevention and Control Program seeks to identify and analyze causes and risk situations related to the occurrence of erosion processes, for example. The concessionaire is also developing Programs for the Recovery of Degraded Areas and for the Control of Vegetation Removal.

We adopt responsible practices to mitigate impacts and conserve the ecosystems where we operate.

09

Financial Capital

GRI 3-3 Financial balance, capital allocation and business expansion



AUTOMOB: Largest and Most Diversified Group of Dealerships in the Country

AUTOMOB debuted on the *Novo Mercado* of B3 S.A. – Brazil, Stock Exchange, Over-the-Counter Market (B3) on December 16, 2024 (AMOB3), becoming the first company in the dealership segment to go public in Brazil. This listing was the result of a corporate reorganization that involved the partial spin-off of **VAMOS Locação's** operations and the merger of assets by **AUTOMOB Participações**.

AUTOMOB has a diversified portfolio covering 35 brands of cars, motorcycles, trucks, machinery, and equipment, and operates 132 light vehicle stores and 60 heavy vehicle stores in 12 Brazilian states. The listing on B3 enhances opportunities for access to financing on more favorable terms, in addition to enabling the use of liquid shares in strategic moves that drive growth in the dealership segment.

The IPO is the result of consolidation efforts led by **SIMPAR** in recent years, including value creation and results, gains in scale, capillarity, and synergies associated with organic growth.

One of the company's main focuses has been the search for operational and administrative synergies, with an emphasis on the centralization of processes at the administrative center located in *Mogi das Cruzes* (SP). This initiative optimized management and improved operating indicators, reflecting the good results in sales of new and used vehicles, in addition to expanding the range of services offered.

The incorporation of heavy vehicle dealerships brought additional challenges, especially given the fluctuations in agribusiness in regions such as *Mato Grosso* and *Paraná*. However, the diversification of the portfolio strengthens the company's resilience, ensuring balanced results even in a volatile market scenario.

Recognizing the value of the brands and the relationships consolidated by the acquired dealerships, **AUTOMOB** opted to maintain the individual identity of each operation. With this strategy, the company positions itself as a holding company that strengthens and supports the independent operations of each brand, preserving their relevance in the market and respecting their regional characteristics.

This move represented a decisive step in **AUTOMOB's** trajectory, which began to concentrate the activities of the **SIMPAR** Group's dealerships, consolidating itself as a leader in the sale of light and heavy vehicles, both new and pre-owned, in addition to complementary services such as technical assistance, parts sales, insurance, and armoring.

The reorganisation of **AUTOMOB** not only strengthened its operational and financial structure, but also consolidated its position as one of the main players in the automotive market, prepared to meet the growing demands of consumers and keep pace with changes in the sector.

AUTOMOB goes public with a diversified portfolio comprising 35 brands of cars, motorcycles, trucks, machinery and equipment, operating 132 light vehicle stores and 60 heavy vehicle stores in 12 Brazilian states.

Economic and Financial Results

GRI 3-3 Financial balance, capital allocation and business expansion, GRI 201-1

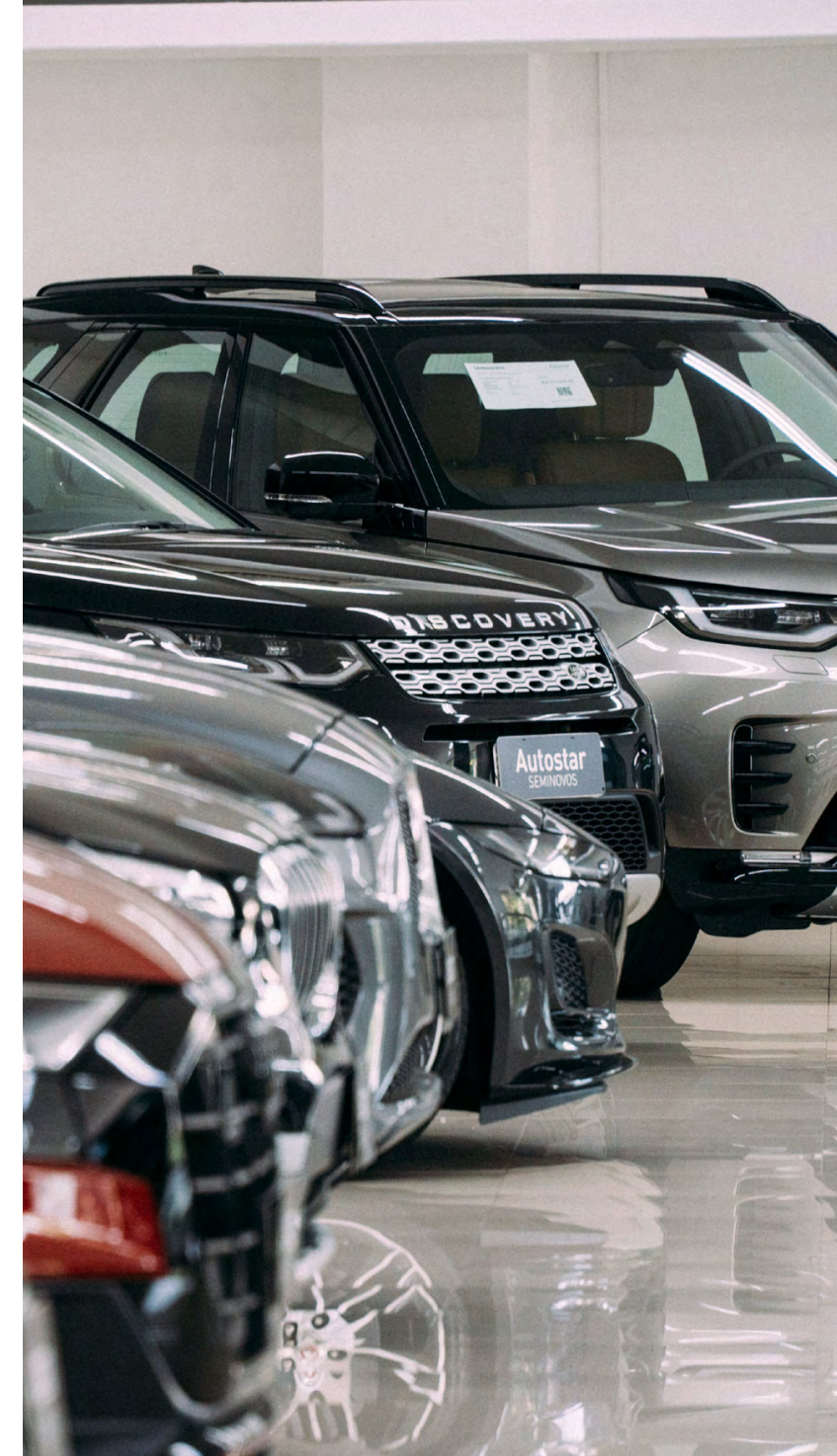
In 2024, we reaped the rewards of the disciplined execution of our strategy, achieving significant results across all fronts at **SIMPAR**. We recorded net revenue of R\$41.1 billion, up 29% compared to 2023, driven mainly by services based on long-term contracts, which accounted for approximately 75% of our cash generation. EBITDA totaled R\$10.5 billion, up 28% for the year.

We continued to promote operational efficiency gains with the improvement in **Movida's** EBITDA margins in the Car Rental (Rent a Car – RAC) segment, up 7.3 percentage points, and in the Fleet Management and Outsourcing (GTF) segment, up 2.6 percentage points. The adjusted consolidated EBITDA margin grew 3.5 percentage points, reaching 46.5% in 2024, already excluding the effects of the mix of divested assets and **AUTOMOB** dealerships. We also made progress in the EBITDA per employee indicator, which grew 12% in the year and reached R\$181,000, compared to R\$162,000 in 2023.

Adjusted net income reached R\$548 million, a significant advance, especially in view of the still challenging macroeconomic scenario, with high interest rates and robust cash carrying costs – strategically maintained by the holding company to ensure the Group's development safety. We reinforce our commitment to profit enhancement, one of **SIMPAR's** six core values, as the foundation for sustainable growth and the perpetuity of our companies.

We have invested approximately R\$62 billion in gross capital expenditure (CAPEX) over the last four years, which places us among the groups that have invested the most in Brazil during this period. Excluding proceeds from asset sales, we had R\$40 billion in net CAPEX, strengthening the expansion of the Group's companies, gains in scale and capillarity – essential elements to sustain future results with less need for investment.

 For further details, please refer to the **SIMPAR Group Financial Statements**.



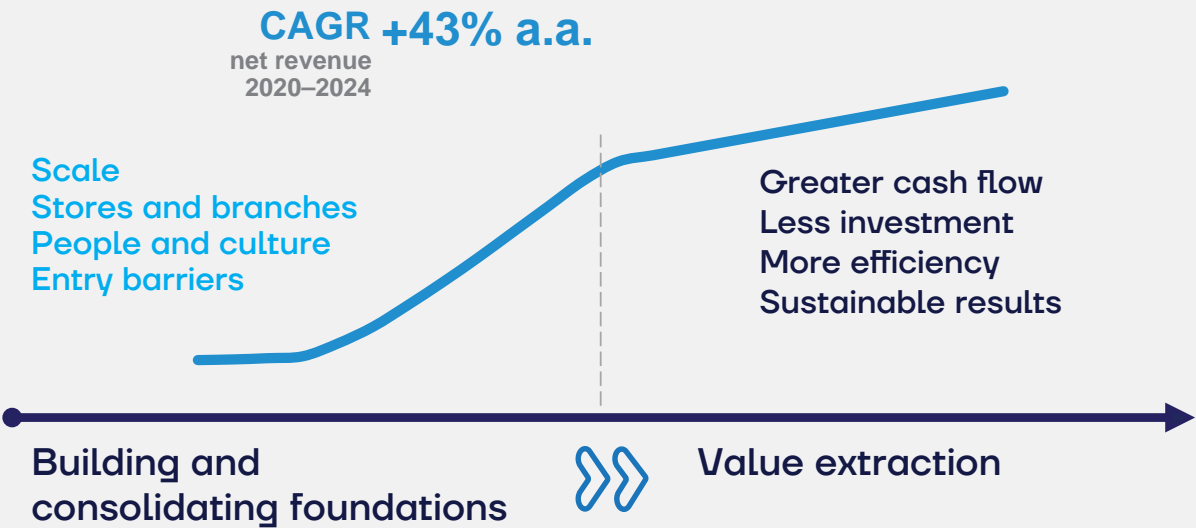
Consolidation of the foundations built to extract maximum value from each business.



Given the rapid growth achieved (CAGR⁽¹⁾ of net revenue of 43% per year between 2020 and 2024), the competitive strengthening of the companies and the solid foundations we have built, we project a less significant investment cycle in relation to our cash generation, prioritizing operational efficiency and improving the capital structure of **SIMPAR** and its subsidiaries.

(1) Compound Annual Growth Rate.






Maximizing Value Extraction After Building Existing Foundations



VALUE EXTRACTION FROM CONSTRUCTED BASES AND SCALES	MORE EFFICIENT ASSETS	DISCIPLINE IN CONTRACT MANAGEMENT	REDUCED COSTS AND EXPENSES
<ul style="list-style-type: none">• Greater cash flow and lower investment requirements.	<ul style="list-style-type: none">• Appropriate mix and optimized occupancy; and• Agility in deployment and demobilization.	<ul style="list-style-type: none">• Existing contracts: agility in price recomposition; and• New contracts: pricing based on the new interest rate level.	<ul style="list-style-type: none">• Reduction of operating costs, administrative expenses, optimization of the workforce, and renegotiation with suppliers.

Consolidation of Established Foundations – Scale, Infrastructure, and People – to Maximize the Value of Each Business

Business transformation and foundation building over the past 8 years

			CORPORATE REORGANIZATION		
			2016	2020	2024
	BUSINESS STRUCTURE	Independent Companies	3	6	8
		Listed Companies	1	3	5
	MANAGEMENT	CEOs/CFOs	4	11	14
	GOVERNANCE	Administrative Councils	1	3	5
	HIGH LIQUID ASSETS	Fleet (Quantity)	100,000	169,000	355,000
		Fleet (R\$)	5 bi	11 bi	42 bi
	DIVERSIFICATION	% of EBITDA from JSL	75%	19%	17%

At the holding company, we ended the year with cash of R\$3.5 billion and an extended debt schedule, with the main amortizations concentrated from 2031 onwards. We repurchased approximately R\$520 million in securities in the fourth quarter of 2024, focusing on extending the duration and reducing financial expenses. Net debt was reduced to R\$2.7 billion, 9% lower than in 2023.

SIMPAR's capital structure reflects its strategy of efficiently allocating resources to assets with strong secondary market value. In 2024, we achieved record asset sales revenue of R\$7.8 billion, up 28% on the previous year, demonstrating the high liquidity and quality of our assets. When considering the cash release from assets to be sold, the adjusted leverage ratio for the business was 2.5x for the year.

It is important to note that investments initiated at the end of 2023 did not yet contribute fully to cash generation in 2024, while capital allocated to large projects increased debt, pre-operating costs, and interest. Examples include **JSL** projects, assets acquired for lease by **Movida** and **VAMOS**, and pre-operating initiatives by **CS Infra**. Even so, consolidated leverage fell to 3.6x (net debt/EBITDA) at the end of 2024.

Finally, the net debt/EBITDA ratio ended the year at 2.3x, well below the 3.5x covenant. This is the metric used as a benchmark in all local market issuances and best reflects our business's cash generation capacity and our strength to honor our financial commitments.

We remain steadfast, disciplined, with a long-term vision and focus on efficiency, sustainability, and value creation for all our stakeholders.

Tax Management

GRI 3-3 Financial balance, capital allocation and business expansion,
207-1, 207-2, 207-3

The tax strategy⁽¹⁾ is formulated and monitored by the Tax Management area, which maintains controls to ensure compliance with tax laws and regulations throughout the Group. The strategy is approved by the Chief Financial Officer, the Vice President of Finance, and the Chief Executive Officer, with the support of a Tax Committee made up of three external consultants.

Our main tax commitments include the payment of taxes (ISS, ICMS, IRPJ, CSLL, INSS, PIS, and COFINS), and we also coordinate these controls with the Tax Planning and Management department to ensure that the tax practices adopted by our subsidiaries are aligned.

Internal and External Audits monitor the Group's regulatory compliance and mitigate associated risks. At the same time, the Compliance and Internal Controls Department maintains prevention and monitoring mechanisms focused on risks related to business conduct and **SIMPAR's** integrity, including tax issues.

In addition, regulatory issues are monitored and the department participates in forums on the subject to follow up and discuss tax matters, as well as participating in external study groups, such as the Brazilian Association of Publicly-Held Companies (ABRASCA) and the Institute of Business Tax Management (IGET), always observing the legal safety of the tax-taxpayer relationship and recognizing the importance of ethical affinity and transparency with stakeholders.

Currently, the Tax Committee forums have no fixed schedule and are held as needed, based on demand and topics under discussion. Participants in these meetings include the CFO, Directors/Controllershship Managers, and tax managers from the relevant business units involved in the agenda.

(1) The strategy is not available to the public.



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Annexes



SIMPAR Group

Additional Indicator | Earnings Before Interest and Taxes – EBIT (R\$MM)

		JSL	Movida	VAMOS	CS Brasil	CS Infra	Ciclus	AUTOMOB	BBC	SIMPAR (holding)	Deductions ⁽¹⁾	SIMPAR Group
2024	EBIT	1,210,460	2,620,071	2,563,041	148,402	17,986	179,895	189,829	-83,071	-55,472	-86,224	6,704,918
	% About SIMPAR Group Consolidated	18.1	39.1	38.2	2.2	0.3	2.7	2.8	-1.2	-0.8	-1.3	100.0
2023	EBIT	1,281,405	1,261,567	2,083,943	154,291	69,119	0	245,601	-56,576	-75,606	-99,073	4,864,671
	% About SIMPAR Group Consolidated	26.3	25.9	42.8	3.2	1.4	0.0	5.0	-1.2	-1.6	-2.0	100.0

(1) Deductions refer to the elimination of transactions between segments in order to avoid double counting.

Activities, Value Chain, and Other Business Relationships⁽¹⁾ GRI 2-6

Supply Chain Size Indicators	2022	2023	2024
Total Number of Active Suppliers (Registered)	22,531	26,461	26,300
Number of Critical/Priority Suppliers ⁽¹⁾	9	8	6
New Suppliers Registered with Purchase Orders	5,725	5,686	5,784
Number of Current Contracts	1,823	2,177	2,425
Total Expenditures with Suppliers (R\$)	22,909,260,055.70	21,190,183,72	22,153,214,985.94
Expenditures with Critical/Priority Suppliers (R\$)	9,512,916,862.63	10,851,460,418.30	11,637,656,847.05

(1) Priority suppliers are those that accounted for the highest spending in the year (more than 50% of the company's total spending).
 This includes the following companies: SIMPAR (holding company), JSL, Movida, VAMOS, AUTOMOB, CS Brasil, BBC, and CS Infra (purchases via SAP).

Governance and Management

Certifications (Coverage %) Additional Indicator

Certifications by International Standards %	2023	2024
ISO 14.001 (AUTOMOB, JSL, VAMOS)	37.50	3.00
ISO 37001 (CS Brasil)	-	7.89
B System (Movida)	12.50	12.50
ISO 9001 (JSL, VAMOS)	25.00	30.00
SASSMAQ (JSL)	12.50	5.10
OEA (JSL)	12.50	1.30
BRC (JSL)	12.50	1.10
URSA (JSL)	12.50	1.60
ISO 39.001 (JSL)	12.50	4.00
EDGE (VAMOS)	12.50	7.00
GPTW (JSL, VAMOS)	25.00	19.00

Certification/Audit/Internal Verification by Company Experts (internal) %

Internal Audit ⁽¹⁾ (Other Group Companies)	50.00	50.00	50.00
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Notes: For this response, we considered that when a unit within any of the Group's business verticals holds a certification, it is accounted for under that vertical. We followed the same calculation rationale used in the 2023 Integrated Report. The eight businesses represent 100% of the total. ISO 14001: 1 unit from AUTOMOB, 2 units from VAMOS, and 1 unit from JSL, i.e., $(100\% / 8) * 3 = 37.5\%$. B Corp Certification: only Movida, i.e., $100\% / 8 = 12.5\%$. Internal Audit: all units across the Group. The total amounts to 100% of the companies having some type of certification.

Compliance with Laws and Regulations GRI 2-27

	2022					2023			2024
	That Occurred During the Reporting Period and Were Not ⁽¹⁾ Paid	That Occurred and Were Paid During This Reporting Period	Occurring During Previous Reporting Periods and Paid During This Reporting Period	That Occurred During the Reporting Period and Were Not ⁽¹⁾ Paid	That Occurred and Were Paid During This Reporting Period	Occurring During Previous Reporting Periods and Paid During This Reporting Period	That Occurred During the Reporting Period and Were Not ⁽¹⁾ Paid	That Occurred and Were Paid During This Reporting Period	Occurring During Previous Reporting Periods and Paid During This Reporting Period
Total Number of Fines for Non-Compliance with Laws and Regulations	10	0	0	1	0	0	3	0	0
Monetary Value (R\$) of Fines for Non-Compliance with Laws and Regulations	260,897,062.25	-	-	7,299,197.37	-	-	62,949,866.70	-	-

(1) SIMPAR S.A. used the following parameters to define significant cases of non-compliance: (i) cases in which the value of the assessment/fine is individually equal to or greater than R\$ 5,000,000.00 (five million reais), regardless of its nature (environmental, tax, etc.); in the exclusive case of Movida, the value criterion is greater than R\$8,000,000.00 (eight million reais); (ii) regardless of value, cases that are relevant due to the subject matter and cause an impact on the company's operations and/or image; and (iii) cases in which, regardless of value, the assessment/fine is issued by a federal agency or court. R\$8,000,000.00 (eight million reais); (ii) regardless of value, cases that are relevant due to the subject matter and have an impact on the company's operations and/or image; and (iii) cases in which non-monetary sanctions were applied and that have a significant impact on operations. Data for 2022 and 2023 were restated to include liabilities arising from the acquisition of new companies and monetary corrections. [GRI 2-4](#)

Operations Assessed for Corruption Risks⁽¹⁾ GRI 205-1

SIMPAR Group	2022	2023	2024
Total Company Operations	47	52	9
Number of Operations Evaluated ⁽²⁾	47	46	9
Percentage of Operations Evaluated (%)	100	88	100

(1) Until 2023, the number of business lines per company was considered as “operations.” The operations evaluated include those that were audited and/or for which risk mapping was performed. In 2023, no risk assessment was carried out. For 2024, we consider the Group’s towers (Simpár, JSL, VAMOS, Movida, AUTOMOB, CS Infra, Banco BBC, CS Brasil, and Ciclus) as “Operations.” For internal audit, external audit, risk mapping, and reporting channel work, the company reports its findings to the Audit Committees and Ethics and Compliance Committees.

(2) Operations and processes are assessed in their entirety (operational, financial, image, reputational, corruption, strategic risks, etc.) and not just focused on corruption risks. In these assessments, the internal control environment as a whole is evaluated, identifying controls that make operations safer and hinder malicious or fraudulent acts.

Members of the Governance Body Who Have Been Communicated and Trained on Anti-Corruption Policies and Procedures GRI 205-2

SIMPAR Group		2022			2023			2024		
		Active	Reported	Trained	Active	Reported	Trained	Active	Reported	Trained
Southeast	Number	36	18	13	40	19	15	38	16	9
	%	-	50.0	36.1	-	47.5	37.5	-	42.1	23.7
South	Number	1	1	1	0	0	0	0	0	0
	%	-	100.00	100.00	-	-	-	-	-	-

SIMPAR Group – Employees Who Have Been Communicated and Trained on Anti-Corruption Policies and Procedures, By Region⁽¹⁾ GRI 205-2

SIMPAR Group		2023									2024					
		2022			Including Recently Acquired Companies			Excluding Recently Acquired Companies			Including Recently Acquired Companies			Excluding Recently Acquired Companies		
		Active	Reported	Trained	Active	Reported	Trained	Active	Reported	Trained	Active	Reported	Trained	Active	Reported	Trained
North	Number	2,291	2,050	1,989	1,989	1,647	1,611	1,651	1,647	1,611	4,236	2,861	2,445	4,098	2,861	2,445
	%	-	89.48	86.82	-	82.81	81.00	-	99.76	97.58	-	67.54	57.72	-	69.81	59.66
Northeast	Number	6,205	5,006	4,564	7,074	3,993	3,636	5,224	3,929	3,573	8,892	4,807	4,493	3,574	3,510	3,391
	%	-	80.68	73.55	-	56.45	51.40	-	75.21	68.40	-	54.06	50.53	-	98.21	94.88
Midwest	Number	2,087	1,965	1,785	2,540	2,234	1,989	2,538	2,234	1,989	3,097	2,995	2,856	3,025	2,993	2,856
	%	-	94.15	85.53	-	87.95	78.31	-	88.02	78.37	-	96.71	92.22	-	98.94	94.41
Southeast	Number	25,309	21,207	18,930	27,530	21,326	19,137	18,697	17,633	16,096	35,661	22,993	21,026	20,631	18,921	17,107
	%	-	83.79	74.80	-	77.46	69.51	-	94.31	86.09	-	64.48	58.96	-	91.71	82.92
South	Number	2,464	2,053	1,639	3,074	2,285	1,949	2,550	2,239	1,921	5,488	4,291	4,018	2,775	2,697	2,513
	%	-	83.32	66.52	-	74.33	63.40	-	87.80	75.33	-	78.19	73.21	-	97.19	90.56
Abroad	Number	-	-	-	21	2	2	-	-	-	241	2	1	-	-	-
	%	-	-	-	-	9.5	9.5	-	-	-	-	0.8	0.4	-	-	-

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

SIMPAR Group – Employees Who Have Been Communicated and Trained on Anti-Corruption Policies and Procedures, By Region⁽¹⁾ GRI 205-2

		2023									2024					
		2022			Including Recently Acquired Companies			Excluding Recently Acquired Companies			Including Recently Acquired Companies			Excluding Recently Acquired Companies		
		Active	Reported	Trained	Active	Reported	Trained	Active	Reported	Trained	Active	Reported	Trained	Active	Reported	Trained
Board of Directors	Number	89	77	69	107	88	80	85	80	72	139	134	63	87	87	46
	%	-	86.52	77.53	-	82.24	74.77	-	94.12	84.71	-	96.40	45.32	-	100.00	52.87
General Management (Senior Management)	Number	101	98	81	72	70	66	69	69	65	92	91	73	87	86	72
	%	-	97.03	80.20	-	97.22	91.67	-	100.00	94.20	-	98.91	79.35	-	98.85	82.76
Area Management	Number	207	152	138	652	585	532	547	541	492	927	802	667	587	580	527
	%	-	73.43	66.67	-	89.72	81.60	-	98.90	89.95	-	86.52	71.95	-	98.81	89.78
Store Management	Number	271	270	266	287	287	264	287	287	264	304	290	260	300	290	260
	%	-	99.63	98.15	-	100.00	91.99	-	100.00	91.99	-	95.39	85.53	-	96.67	86.67
Coordination (Junior Management)	Number	616	541	501	675	602	578	545	538	516	857	686	658	591	556	540
	%	-	87.82	81.33	-	89.19	85.63	-	98.72	94.68	-	80.05	76.78	-	94.08	91.37
Supervision	Number	822	659	631	905	717	691	578	556	537	1,300	882	855	676	648	628
	%	-	80.17	76.76	-	79.23	76.35	-	96.19	92.91	-	67.85	65.77	-	95.86	92.90
Administrative	Number	9,105	7,897	6,905	5,822	4,932	4,551	4,805	4,661	4,314	7,386	5,558	5,260	4,833	4,677	4,483
	%	-	86.73	75.84	-	84.71	78.17	-	97.00	89.78	-	75.25	71.22	-	96.77	92.76
Operational	Number	26,171	21,796	19,610	32,411	23,324	20,744	22,757	1,212	1,007	44,981	28,388	25,967	25,824	23,009	20,783
	%	-	83.28	74.93	-	71.96	64.00	-	5.33	4.43	-	63.11	57.73	-	89.10	80.48
Apprentice	Number	852	675	595	1,189	814	764	909	789	748	1,499	1,023	952	1,034	965	896
	%	-	79.23	69.84	-	68.46	64.26	-	86.80	82.29	-	68.25	63.51	-	93.33	86.65
Intern	Number	91	85	81	103	67	53	77	66	53	108	78	67	67	67	60
	%	-	93.41	89.01	-	65.05	51.46	-	85.71	68.83	-	72.22	62.04	-	100.00	89.55
Trainee	Number	31	31	30	5	1	1	1	1	1	22	17	17	17	17	17
	%	-	100.00	96.77	-	20.00	20.00	-	100.00	100.00	-	77.27	77.27	-	100.00	100.00

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

Term Length of the Board of Directors' Members (Years) (SIMPAR) – Additional Indicator and Complementary to GRI 2-11

Members of the Board of Directors	2020/2021	2022/2023	2024/2025
Adalberto Calil (Chairman)	04/24/2020 – April/2022	04/27/2022 – April/2024	04/30/2024 - April/2026
Fernando Antonio Simões (Vice Charmain)	04/24/2020 – April/2022	04/27/2022 – April/2024	04/30/2024 - April/2026
Fernando Antonio Simões Filho (Member)	04/24/2020 – April/2022	04/27/2022 – April/2024	04/30/2024 - April/2026
Alvaro Pereira Novis (Independent Member)	08/05/2020 – April/2022	04/27/2022 – April/2024	04/30/2024 - April/2026
Augusto Marques da Cruz Filho (Independent Member)	08/05/2020 – April/2022	(04/06/2023 – Resignation)	-
Paulo Sergio Kakinoff (Independent Member)	-	04/06/2023 – Appointment until April/2024	04/30/2024 - April/2026

Number of Discrimination Cases and Corrective Measures Taken⁽¹⁾ GRI 406-1

SIMPAR Group	2022	2023	2024
Total Number of Discrimination Cases Reported	29	172	425
Cases Analyzed by the Organization	29	117	212
Cases with Remedial Action Plans Being Implemented	0	0	0
Cases with Remedial Action Plans Implemented and Results Analyzed Through Routine Internal Management Review Processes	0	1	27
Cases No Longer Subject to Action (Resolved, Closed)	29	120	212

(1) The figures refer to complaints related to employees and/or processes carried out by corporate areas that provide shared services to Group companies. The figures represent the sum of complaints investigated (valid and invalid) and pending investigation. Regarding the procedures, the following scenario may occur: the complainant classifies their complaint as moral harassment or discrimination; however, once the investigation is complete, it is identified that it is a case of misconduct by the manager, and not harassment or discrimination, resulting in the reclassification of the complaint. The variations in data from 2024 compared to the previous cycle are due to the aforementioned reclassification.

Human Capital

Number of Employees by Gender and Work Regime (Brazil) GRI 2-7

SIMPAR (holding)	2022			2023			2024		
	Man	Woman	Total	Man	Woman	Total	Man	Woman	Total
Permanent Employees	145	197	342	159	198	357	174	212	386
Temporary Employees	5	11	16	2	7	9	5	6	11
Total Employees	150	208	358	161	205	366	179	218	397
Employees Without Guaranteed Hours ⁽¹⁾	0	0	0	0	0	0	0	0	0
Full-Time Employees	142	191	333	159	202	361	177	217	394
Part-Time Employees	8	17	25	2	3	5	2	1	3
Total Employees	150	208	358	161	205	366	179	218	397

(1) Active employees in SAP were considered (excluding those who left or were dismissed). Due to the entry of new operations, we are in the process of assessing the existence of employees without guaranteed working hours. The category "others" was not accounted for. Starting in 2023, the number of employees abroad was included. Fluctuations are understood as the result of new hires, mergers of newly acquired companies, and transfers between companies.

Number of Employees by Gender and Work Regime (Brazil) GRI 2-7

JSL	2022			2023			2024		
	Man	Woman	Total	Man	Woman	Total	Man	Woman	Total
Permanent Employees	22,597	4,379	26,976	25,497	5,379	30,876	28,603	7,247	35,850
Temporary Employees	231	247	478	450	525	975	353	382	735
Total Employees	22,828	4,626	27,454	25,947	5,904	31,851	28,956	7,629	36,585
Employees Without Guaranteed Hours ⁽¹⁾	0	0	0	0	0	0	0	0	0
Full-Time Employees	22,297	4,203	26,500	24,759	5,257	30,016	28,433	7,026	35,459
Part-Time Employees	531	423	954	1,188	647	1,835	523	603	1,126
Total Employees	22,828	4,626	27,454	25,947	5,904	31,851	28,956	7,629	36,585

(1) Active employees in SAP were considered (excluding those who left or were dismissed). Due to the entry of new operations, we are in the process of assessing the existence of employees without guaranteed working hours. The category "others" was not accounted for. Starting in 2023, the number of employees abroad was included. Fluctuations are understood as the result of new hires, mergers of newly acquired companies, and transfers between companies.

Number of Employees by Gender and Work Regime (Brazil) [GRI 2-7](#)

Movida	2022			2023			2024		
	Man	Woman	Total	Man	Woman	Total	Man	Woman	Total
Permanent Employees	3,278	2,294	5,572	3,544	2,468	6,012	3,748	2,626	6,374
Temporary Employees	334	277	611	228	185	413	270	187	457
Total Employees	3,612	2,571	6,183	3,772	2,653	6,425	4,018	2,813	6,831
Employees Without Guaranteed Hours ⁽¹⁾	0	0	0	0	0	0	0	0	0
Full-Time Employees	3,400	2,000	5,400	3,727	2,623	6,350	3,971	2,767	6,738
Part-Time Employees	212	571	783	45	30	75	47	46	93
Total Employees	3,612	2,571	6,183	3,772	2,653	6,425	4,018	2,813	6,831

(1) Active employees in SAP were considered (excluding those who left or were dismissed). Due to the entry of new operations, we are in the process of assessing the existence of employees without guaranteed working hours. The category “others” was not accounted for. Starting in 2023, the number of employees abroad was included. Fluctuations are understood as the result of new hires, mergers of newly acquired companies, and transfers between companies.

Number of Employees by Gender and Work Regime (Brazil) [GRI 2-7](#)

VAMOS	2022			2023			2024						
	Man	Woman	Total	Man	Woman	Total	Rental		Concessionaires		Consolidated		
	Man	Woman	Total	Man	Woman	Total	Man	Woman	Man	Woman	Man	Woman	Total
Permanent Employees	2,242	524	2,766	2,786	603	3,389	1,788	451	1,095	238	2,883	689	3,572
Temporary Employees	25	25	50	41	35	76	36	16	5	5	41	21	62
Total Employees	2,267	549	2,816	2,827	638	3,465	1,824	467	1,100	243	2,924	710	3,634
Employees Without Guaranteed Hours ⁽¹⁾	0	0	0	0	0	0	0	0	0	0	0	0	0
Full-Time Employees	2,225	501	2,726	2,796	621	3,417	1,808	462	1,089	237	2,897	699	3,596
Part-Time Employees	42	48	90	31	17	48	16	5	11	6	27	11	38
Total Employees	2,267	549	2,816	2,827	638	3,465	1,824	467	1,100	243	2,924	710	3,634

(1) Active employees in SAP were considered (excluding those who left or were dismissed). Due to the entry of new operations, we are in the process of assessing the existence of employees without guaranteed working hours. The category “others” was not accounted for. Since 2023, the number of employees abroad has been included, and the allocation of employees in the administrative and operational functional categories has been reclassified. In 2024, Vamos underwent a company split, which resulted in the presentation of data by business unit: Leasing and Dealerships. Fluctuations are understood to be the result of new hires, mergers of newly acquired companies, and movements between companies.

Number of Employees by Gender and Work Regime (Brazil) GRI 2-7

CS Brasil	2022			2023			2024		
	Man	Woman	Total	Man	Woman	Total	Man	Woman	Total
Permanent Employees	2,722	258	2,980	2,841	230	3,071	2,937	222	3,159
Temporary Employees	33	37	70	57	65	122	64	81	145
Total Employees	2,755	295	3,050	2,898	295	3,193	3,001	303	3,304
Employees Without Guaranteed Hours ⁽¹⁾	0	0	0	0	0	0	0	0	0
Full-Time Employees	2,669	201	2,870	2,794	189	2,983	2,902	182	3,084
Part-Time Employees	86	94	180	104	106	210	99	121	220
Total Employees	2,755	295	3,050	2,898	295	3,193	3,001	303	3,304

(1) Active employees in SAP were considered (excluding those who left or were dismissed). Due to the entry of new operations, we are in the process of assessing the existence of employees without guaranteed working hours. The category "others" was not accounted for. Starting in 2023, the number of employees abroad was included. Fluctuations are understood as the result of new hires, mergers of newly acquired companies, and transfers between companies.

Number of Employees by Gender and Work Regime (Brazil) GRI 2-7

AUTOMOB	2022			2023			2024		
	Man	Woman	Total	Man	Woman	Total	Man	Woman	Total
Permanent Employees	1,785	939	2,724	2,043	1,113	3,156	2,492	1,402	3,894
Temporary Employees	24	45	69	25	38	63	10	19	29
Total Employees	1,809	984	2,793	2,068	1,151	3,219	2,502	1,421	3,923
Employees Without Guaranteed Hours ⁽¹⁾	0	0	0	0	0	0	0	0	0
Full-Time Employees	1,795	960	2,755	2,056	1,136	3,192	2,493	1,414	3,907
Part-Time Employees	14	24	38	12	15	27	9	7	16
Total Employees	1,809	984	2,793	2,068	1,151	3,219	2,502	1,421	3,923

(1) Active employees in SAP were considered (excluding those who left or were dismissed). Due to the entry of new operations, we are in the process of assessing the existence of employees without guaranteed working hours. The "others" category was not accounted for. Consolidated data from the "Light Dealerships" and "Heavy Dealerships" business units were included. Fluctuations are understood to be the result of new hires, mergers of recently acquired companies, and transfers between companies.

Number of Employees by Gender and Work Regime (Brazil) GRI 2-7

BBC	2022			2023			2024		
	Man	Woman	Total	Man	Woman	Total	Man	Woman	Total
Permanent Employees	52	26	78	55	30	85	66	46	112
Temporary Employees	0	0	0	0	1	1	0	0	0
Total Employees	52	26	78	55	31	86	66	46	112
Employees Without Guaranteed Hours ⁽¹⁾	0	0	0	0	0	0	0	0	0
Full-Time Employees	52	25	77	55	30	85	65	46	111
Part-Time Employees	0	1	1	0	1	1	1	0	1
Total Employees	52	26	78	55	31	86	66	46	112

(1) Active employees in SAP were considered (excluding those who left or were dismissed). Due to the entry of new operations, we are in the process of assessing the existence of employees without guaranteed working hours. The category “others” was not accounted for. Starting in 2023, the number of employees abroad was included. Fluctuations are understood as the result of new hires, mergers of newly acquired companies, and transfers between companies.

Number of Employees by Gender and Work Regime (Brazil) GRI 2-7

CS Infra	2022			2023			2024		
	Man	Woman	Total	Man	Woman	Total	Man	Woman	Total
Permanent Employees	74	16	90	460	132	592	2,278	547	2,825
Temporary Employees	1	0	1	8	13	21	3	1	4
Total Employees	75	16	91	468	145	613	2,281	548	2,829
Employees Without Guaranteed Hours ⁽¹⁾	0	0	0	0	0	0	0	0	0
Full-Time Employees	75	16	91	461	132	593	2,274	538	2,812
Part-Time Employees	0	0	0	7	13	20	7	10	17
Total Employees	75	16	91	468	145	613	2,281	548	2,829

(1) Active employees in SAP were considered (excluding those who left or were dismissed). Due to the entry of new operations, we are in the process of assessing the existence of employees without guaranteed working hours. The category “others” was not accounted for. From 2023 onwards, this was the number of employees abroad. Fluctuations are understood as the result of new hires, mergers of newly acquired companies, and transfers between companies.

Number of Employees by Gender and Work Regime (Brazil) GRI 2-7

SIMPAR Group	2022			2023			2024		
	Man	Woman	Total	Man	Woman	Total	Man	Woman	Total
Permanent Employees	32,900	8,644	4,544	3,785	10,153	592	43,181	12,991	56,172
Temporary Employees	648	631	1,279	811	869	21	746	697	1,443
Total Employees	33,548	9,275	42,823	38,196	11,022	49,218	43,927	13,688	57,615
Employees Without Guaranteed Hours ⁽¹⁾	0	0	0	0	0	0	0	0	0
Full-Time Employees	32,655	8,097	40,752	36,807	10,190	593	43,212	12,889	56,101
Part-Time Employees	893	1,178	2,071	1,389	832	20	715	799	1,514
Total Employees	33,548	9,275	42,823	38,196	11,022	49,218	43,927	13,688	57,615

⁽¹⁾ Active employees in SAP were considered (excluding those who left or were dismissed). Due to the entry of new operations, we are in the process of assessing the existence of employees without guaranteed working hours.
The category “others” was not accounted for. Starting in 2023, the number of employees abroad was included. Fluctuations are understood as the result of new hires, mergers of newly acquired companies, and transfers between companies.

Number of Employees by Region and Work Regime (Brazil)⁽¹⁾ GRI 2-7

SIMPAR (holding)	2022						2023						2024					
	North	Northeast	Midwest	Southeast	South	Total	North	Northeast	Midwest	Southeast	South	Total	North	Northeast	Midwest	Southeast	South	Total
Permanent Employees	0	0	0	342	0	342	0	0	0	357	0	357	0	0	0	386	0	386
Temporary Employees	0	0	0	16	0	16	0	0	0	9	0	9	0	0	0	11	0	11
Total Employees	0	0	0	358	0	358	0	0	0	366	0	366	0	0	0	397	0	397
Full-time Employees	0	0	0	333	0	333	0	0	0	361	0	361	0	0	0	394	0	394
Part-time Employees	0	0	0	25	0	25	0	0	0	5	0	5	0	0	0	3	0	3
Total Employees	0	0	0	358	0	358	0	0	0	366	0	366	0	0	0	397	0	397

(1) Active employees in SAP were considered (excluding those who have left or are on leave). Consolidation refers to the end of the periods (12/31). Due to the entry of new operations, we are in the process of assessing the existence of employees without guaranteed working hours. Fluctuations are understood as the result of new hires, mergers of newly acquired companies, and movements between companies.

Number of Employees by Region and Work Regime (Brazil)⁽¹⁾ GRI 2-7

JSL	2022						2023						2024					
	North	Northeast	Midwest	Southeast	South	Total	North	Northeast	Midwest	Southeast	South	Total	North	Northeast	Midwest	Southeast	South	Total
Permanent Employees	1,918	4,508	1,146	16,633	2,771	26,976	1,680	5,266	1,560	18,539	3,825	30,870	1,686	6,953	1,982	21,077	4,148	35,846
Temporary Employees	57	117	13	228	63	478	65	224	56	538	92	975	72	91	92	393	87	735
Total Employees	1,975	4,625	1,159	16,861	2,834	27,454	1,745	5,490	1,616	19,077	3,917	31,845	1,758	7,044	2,074	21,470	4,235	36,581
Full-time Employees	1,905	4,499	1,138	16,208	2,750	26,500	1,660	5,265	1,538	17,730	3,817	30,010	1,676	6,802	1,998	20,860	4,119	35,455
Part-time Employees	70	126	21	653	84	954	85	225	78	1,347	100	1,835	82	242	76	610	116	1,126
Total Employees	1,975	4,625	1,159	16,861	2,834	27,454	1,745	5,490	1,616	19,077	3,917	31,835	1,758	7,044	2,074	21,470	4,235	36,581

(1) Active employees in SAP were considered (excluding those who have left or are on leave). Consolidation refers to the end of the periods (12/31). Due to the entry of new operations, we are in the process of assessing the existence of employees without guaranteed working hours. Fluctuations are understood as the result of new hires, mergers of newly acquired companies, and movements between companies.

Number of Employees by Region and Work Regime (Abroad)⁽¹⁾ GRI 2-7

JSL	2023					2024				
	Argentina	Mexico	Paraguay	Portugal	Total	Argentina	Mexico	Paraguay	Portugal	Total
Permanent Employees	4	0	2	0	6	3	0	1	0	4
Temporary Employees	0	0	0	0	0	0	0	0	0	0
Total Employees	4	0	2	0	6	3	0	1	0	4
Full-time Employees	4	0	2	0	6	3	0	1	0	4
Part-time Employees	0	0	0	0	0	0	0	0	0	0
Total Employees	4	0	2	0	6	3	0	1	0	4

(1) Active employees in SAP were considered (excluding those who have left or are on leave). Consolidation refers to the end of the periods (12/31). Due to the entry of new operations, we are in the process of assessing the existence of employees without guaranteed working hours. Fluctuations are understood as the result of new hires, mergers of newly acquired companies, and movements between companies.

Number of Employees by Region and Work Regime (Brazil)⁽¹⁾ GRI 2-7

Movida	2022						2023						2024					
	North	Northeast	Midwest	Southeast	South	Total	North	Northeast	Midwest	Southeast	South	Total	North	Northeast	Midwest	Southeast	South	Total
Permanent Employees	190	672	362	3,873	475	5,572	189	716	352	4,095	468	5,820	204	682	388	4,417	466	6,157
Temporary Employees	19	119	40	398	35	611	19	90	26	258	20	413	20	69	38	305	25	457
Total Employees	209	791	402	4,271	510	6,183	208	806	378	4,353	488	6,233	224	751	426	4,722	491	6,614
Full-time Employees	200	768	382	3,561	489	5,400	205	797	370	4,315	484	6,171	219	740	416	4,683	479	6,537
Part-time Employees	9	23	20	710	21	783	3	9	8	38	4	62	5	11	10	39	12	77
Total Employees	209	791	402	4,271	510	6,183	208	806	378	4,353	488	6,233	224	751	426	4,722	491	6,614

(1) Active employees in SAP were considered (excluding those who have left or are on leave). Consolidation refers to the end of the periods (12/31). Due to the entry of new operations, we are in the process of assessing the existence of employees without guaranteed working hours. Fluctuations are understood as the result of new hires, mergers of newly acquired companies, and movements between companies.

Number of Employees by Region and Work Regime (Abroad)⁽¹⁾⁽²⁾ GRI 2-7

Movida	2022	2023	2024
Permanent Employees	0	192	217
Temporary Employees	0	0	0
Total Employees	0	192	217
Full-time Employees	0	179	201
Part-time Employees	0	13	16
Total Employees	0	192	217

(1) Active employees in SAP were considered (excluding those who left or were dismissed). Consolidation refers to the end of the periods (12/31). Due to the entry of new operations, we are in the process of assessing the existence of employees without guaranteed working hours. Fluctuations are understood as the result of new hires, mergers of newly acquired companies, and transfers between companies.

(2) With regard to employees allocated to operating units abroad, only the unit in Portugal is considered.

Number of Employees by Region and Work Regime (Brazil)⁽¹⁾ GRI 2-7

VAMOS (Consolidated)	2022						2023						2024					
	North	Northeast	Midwest	Southeast	South	Total	North	Northeast	Midwest	Southeast	South	Total	North	Northeast	Midwest	Southeast	South	Total
Permanent Employees	62	59	533	1,916	196	2,766	65	65	613	2,276	351	3,370	63	68	518	2,514	389	3,552
Temporary Employees	2	2	11	33	2	50	2	0	10	58	6	76	3	0	0	56	3	62
Total Employees	64	61	544	1,949	198	2,816	67	65	623	2,334	357	3,446	66	68	518	2,570	392	3,614
Full-time Employees	61	60	523	1,893	189	2,726	67	65	614	2,300	352	3,398	65	68	518	2,537	388	3,576
Part-time Employees	3	1	21	56	9	90	0	0	9	34	5	48	1	0	0	33	4	38
Total Employees	64	61	544	1,949	198	2,816	67	65	623	2,334	357	3,446	66	68	518	2,570	392	3,614

(1) Active employees in SAP were considered (excluding those who left or were dismissed). Consolidation refers to the end of the periods (12/31). Due to the entry of new operations, we are in the process of assessing the existence of employees without guaranteed working hours. Fluctuations are understood as the result of new hires, mergers of newly acquired companies, and movements between companies.

Number of Employees by Region and Work Regime (Abroad)⁽¹⁾⁽²⁾ GRI 2-7

VAMOS	2022	2023	2024
Permanent Employees	0	19	20
Temporary Employees	0	0	0
Total Employees	0	19	20
Full-time Employees	0	19	20
Part-time Employees	0	0	0
Total Employees	0	19	20

(1) Active employees in SAP were considered (excluding those who left or were dismissed). Consolidation refers to the end of the periods (12/31). Due to the entry of new operations, we are in the process of assessing the existence of employees without guaranteed working hours. Fluctuations are understood as the result of new hires, mergers of newly acquired companies, and transfers between companies.

(2) With regard to employees allocated to operating units abroad, only the unit in Mexico is considered.

Number of Employees by Region and Work Regime (Brazil)⁽¹⁾ GRI 2-7

VAMOS Locação	2022						2023						2024					
	North	Northeast	Midwest	Southeast	South	Total	North	Northeast	Midwest	Southeast	South	Total	North	Northeast	Midwest	Southeast	South	Total
Permanent Employees	62	59	533	1,916	196	2,766	65	65	613	2,276	351	3,370	0	29	40	2,042	121	2,232
Temporary Employees	2	2	11	33	2	50	2	0	10	58	6	76	0	0	0	51	1	52
Total Employees	64	61	544	1,949	198	2,816	67	65	623	2,334	357	3,446	0	29	40	2,093	122	2,284
Full-time Employees	61	60	523	1,893	189	2,726	67	65	614	2,300	352	3,398	0	29	40	2,072	122	2,263
Part-time Employees	3	1	21	56	9	90	0	0	9	34	5	48	0	0	0	21	0	21
Total Employees	64	61	544	1,949	198	2,816	67	65	623	2,334	357	3,446	0	29	40	2,093	122	2,284

(1) Active employees in SAP were considered (excluding those who left or were dismissed). Consolidation refers to the end of the periods (12/31). Due to the entry of new operations, we are in the process of assessing the existence of employees without guaranteed working hours. Fluctuations are understood as the result of new hires, mergers of newly acquired companies, and transfers between companies.

Number of Employees by Region and Work Regime (Brazil)⁽¹⁾ GRI 2-7

VAMOS Concessionárias	2022						2023						2024					
	North	Northeast	Midwest	Southeast	South	Total	North	Northeast	Midwest	Southeast	South	Total	North	Northeast	Midwest	Southeast	South	Total
Permanent Employees	62	59	533	1,916	196	2,766	65	65	613	2,276	351	3,370	63	39	478	472	268	1,320
Temporary Employees	2	2	11	33	2	50	2	0	10	58	6	76	3	0	0	5	2	10
Total Employees	64	61	544	1,949	198	2,816	67	65	623	2,334	357	3,446	66	39	478	477	270	1,330
Full-time Employees	61	60	523	1,893	189	2,726	67	65	614	2,300	352	3,398	65	39	478	465	266	1,313
Part-time Employees	3	1	21	56	9	90	0	0	9	34	5	48	1	0	0	12	4	17
Total Employees	64	61	544	1,949	198	2,816	67	65	623	2,334	357	3,446	66	39	478	477	270	1,343

(1) Active employees in SAP were considered (excluding those who left or were dismissed). Consolidation refers to the end of the periods (12/31). Due to the entry of new operations, we are in the process of assessing the existence of employees without guaranteed working hours. Fluctuations are understood as the result of new hires, mergers of newly acquired companies, and transfers between companies. It included consolidated data regarding business units "Light Dealerships" and "Heavy Dealerships."

Number of Employees by Region and Work Regime (Brazil)⁽¹⁾ GRI 2-7

CS Brasil	2022						2023						2024					
	North	Northeast	Midwest	Southeast	South	Total	North	Northeast	Midwest	Southeast	South	Total	North	Northeast	Midwest	Southeast	South	Total
Permanent Employees	1	372	45	2,526	36	2,980	0	284	46	2,705	36	3,071	0	300	13	2,822	24	3,159
Temporary Employees	0	19	0	51	0	70	0	15	3	102	2	122	0	15	2	126	2	145
Total Employees	1	391	45	2,577	36	3,050	0	299	49	2,807	38	3,193	0	315	15	2,948	26	3,304
Full-time Employees	1	371	45	2,417	36	2,870	0	284	42	2,621	36	2,983	0	300	13	2,747	24	3,084
Part-time Employees	0	20	0	160	0	180	0	15	7	186	2	210	0	15	2	201	2	220
Total Employees	1	391	45	2,577	36	3,050	0	299	49	2,807	38	3,193	0	315	15	2,948	26	3,304

(1) Active employees in SAP were considered (excluding those who left or were dismissed). Consolidation refers to the end of the periods (12/31). Due to the entry of new operations, we are in the process of assessing the existence of employees without guaranteed working hours. Fluctuations are understood as the result of new hires, mergers of newly acquired companies, and transfers between companies.

Number of Employees by Region and Work Regime (Brazil)⁽¹⁾ GRI 2-7

AUTOMOB	2022						2023						2024					
	North	Northeast	Midwest	Southeast	South	Total	North	Northeast	Midwest	Southeast	South	Total	North	Northeast	Midwest	Southeast	South	Total
Permanent Employees	0	447	0	2,042	235	2,724	0	463	0	2,467	226	3,156	0	492	6	3,052	344	3,894
Temporary Employees	0	43	0	26	0	69	0	21	0	42	0	63	0	9	0	20	0	29
Total Employees	0	490	0	2,068	235	2,793	0	484	0	2,509	226	3,219	0	501	6	3,072	344	3,923
Full-time Employees	0	490	0	2,030	235	2,755	0	462	0	2,504	226	3,192	0	492	6	3,065	344	3,907
Part-time Employees	0	0	0	38	0	38	0	22	0	5	0	27	0	9	0	7	0	16
Total Employees	0	490	0	2,068	235	2,793	0	484	0	2,509	226	3,219	0	501	6	3,072	344	3,923

(1) Active employees in SAP were considered (excluding those who left or were dismissed). Consolidation refers to the end of the periods (12/31). Due to the entry of new operations, we are in the process of assessing the existence of employees without guaranteed working hours. Fluctuations are understood as the result of new hires, mergers of newly acquired companies, and transfers between companies. It included consolidated data regarding business units "Light Dealerships" and "Heavy Dealerships".

Number of Employees by Region and Work Regime (Brazil)⁽¹⁾ GRI 2-7

BBC	2022						2023						2024					
	North	Northeast	Midwest	Southeast	South	Total	North	Northeast	Midwest	Southeast	South	Total	North	Northeast	Midwest	Southeast	South	Total
Permanent Employees	0	0	0	78	0	78	0	0	0	85	0	85	0	0	0	112	0	112
Temporary Employees	0	0	0	0	0	0	0	0	0	1	0	1	0	0	0	0	0	0
Total Employees	0	0	0	78	0	78	0	0	0	86	0	86	0	0	0	112	0	112
Employees Without Guaranteed Hours	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Full-time Employees	0	0	0	77	0	77	0	0	0	85	0	85	0	0	0	111	0	111
Part-time Employees	0	0	0	1	0	1	0	0	0	1	0	1	0	0	0	1	0	1
Total Employees	0	0	0	78	0	78	0	0	0	86	0	86	0	0	0	112	0	112

(1) Active employees in SAP were considered (excluding those who left or were dismissed). Consolidation refers to the end of the periods (12/31). Due to the entry of new operations, we are in the process of assessing the existence of employees without guaranteed working hours. Fluctuations are understood as the result of new hires, mergers of newly acquired companies, and transfers between companies.

Number of Employees by Region and Work Regime (Brazil)⁽¹⁾ GRI 2-7

CS Infra	2022						2023						2024					
	North	Northeast	Midwest	Southeast	South	Total	North	Northeast	Midwest	Southeast	South	Total	North	Northeast	Midwest	Southeast	South	Total
Permanet Employees	0	89	0	1	0	90	0	194	41	357	0	592	2,188	212	57	368	0	2,825
Temporary Employees	0	1	0	0	0	1	0	1	0	20	0	21	0	1	1	2	0	4
Total Employees	0	90	0	1	0	91	0	195	41	377	0	613	2,188	213	58	370	0	2,829
Full-time Employees	0	90	0	1	0	91	0	195	41	357	0	593	2,188	213	58	353	0	2,812
Part-time Employees	0	0	0	0	0	0	0	0	0	20	0	20	0	0	0	17	0	17
Total Employees	0	90	0	1	0	91	0	195	41	377	0	613	2,188	213	58	370	0	2,829

(1) Active employees in SAP were considered (excluding those who left or were dismissed). Consolidation refers to the end of the periods (12/31). Due to the entry of new operations, we are in the process of assessing the existence of employees without guaranteed working hours. Fluctuations are understood as the result of new hires, mergers of newly acquired companies, and transfers between companies.

Number of Employees by Region and Work Regime (Brazil)⁽¹⁾ GRI 2-7

SIMPAR Group	2022						2023						2024					
	North	Northeast	Midwest	Southeast	South	Total	North	Northeast	Midwest	Southeast	South	Total	North	Northeast	Midwest	Southeast	South	Total
Permanent Employees	2,171	6,147	2,086	27,411	3,713	41,528	1,934	6,988	2,612	30,881	4,906	47,321	4,141	8,707	2,964	34,748	5,371	55,931
Temporary Employees	78	301	64	752	100	1,295	86	351	95	1,028	120	1,680	95	185	133	913	117	1,443
Total Employees	2,249	6,448	2,150	28,613	3,813	42,823	2,020	7,339	2,707	31,909	5,026	49,001	4,236	8,892	3,097	35,661	5,488	57,374
Full-time Employees	6,278	2,088	26,520	3,699	40,752	91	1,932	7,068	2,605	30,273	4,915	46,793	4,148	8,615	3,009	34,639	5,354	55,765
Part-time Employees	82	170	62	1,643	114	2,071	88	271	102	1,636	111	2,208	88	277	88	1,021	134	1,608
Total Employees	2,249	6,448	2,150	28,163	3,813	42,823	2,020	7,339	2,707	31,909	5,026	49,001	4,236	8,892	3,097	35,550	5,488	57,263

(1) Active employees in SAP were considered (excluding those who left or were dismissed). Consolidation refers to the end of the periods (12/31). Due to the entry of new operations, we are in the process of assessing the existence of employees without guaranteed working hours. Fluctuations are understood as the result of new hires, mergers of newly acquired companies, and transfers between companies.

Number of Employees by Region and Work Regime (Brazil and Abroad)⁽¹⁾ GRI 2-7

SIMPAR Group	2022			2023			2024		
	Brazil	Abroad	Total	Brazil	Abroad	Total	Brazil	Abroad	Total
Permanent Employees	41,528	0	41,528	47,321	217	47,538	55,931	241	56,172
Temporary Employees	1,295	0	1,295	1,680	0	1,680	1,443	0	1,443
Total Employees	42,823	0	42,823	49,001	217	49,218	57,374	241	57,615
Full-time Employees	40,752	0	40,752	46,793	204	46,997	55,765	221	55,986
Part-time Employees	2,071	0	2,071	2,208	13	2,221	1,608	36	1,644
Total Employees	42,823	0	42,823	49,001	217	49,218	57,263	241	57,504

(1) Active employees in SAP were considered (excluding those who left or were dismissed). Consolidation refers to the end of the periods (12/31). Due to the entry of new operations, we are in the process of assessing the existence of employees without guaranteed working hours. Fluctuations are understood as the result of new hires, mergers of newly acquired companies, and transfers between companies.

Diversity in Governance Bodies, by Gender⁽¹⁾ GRI 405-1

SIMPAR Group	2022		2023		2024	
	Man	Woman	Man	Woman	Man	Woman
Sustainability Committee	66.7	33.3	66.7	33.3	64.7	35.7
Audit Committee	66.7	33.3	66.7	33.3	73.3	26.7
Ethics and Compliance Committee	100.0	0.0	100.0	0.0	100.0	0.0
Finance Committee	100.0	0.0	100.0	0.0	100.0	0.0
Executive Board	100.0	0.0	100.0	0.0	90.5	9.5
Board of Directors	100.0	0.0	100.0	0.0	96.0	4.0
People and Culture Committee	ND	ND	60,0	40,0	ND	ND

(1) Over the past three years, 100% of the members of governance bodies were white, with no representation from other underrepresented groups (persons with disabilities and LGBTQIA+). In absolute terms, there were 93 men and 12 women in governance bodies in 2024. GRI 2-9

Diversity in Governance Bodies, by Age Group (%)⁽¹⁾ GRI 405-1

SIMPAR Group	2022					2023					2024				
	< 24 Years	> 24 and < 30 Years	< 30 and < 50 Years	< 50 and < 55 Years	> 55 Years	< 24 Years	> 24 and < 30 Years	< 30 and < 50 Years	< 50 e < 55 Years	> 55 Years	< 24 Years	> 24 and < 30 Years	< 30 and < 50 Years	< 50 and < 55 Years	> 55 Years
Sustainability Committee	0.0	0.0	66.7	33.3	0.0	0.0	0.0	66.7	16.7	16.7	0.0	0.0	78.6	7.1	14.3
Audit Committe	0.0	0.0	0.0	0.0	100.0	0.0	0.0	0.0	0.0	100.0	0.0	0.0	0.0	0.0	100.0
Ethics and Compliance Committee	0.0	0.0	33.3	0.0	66.7	0.0	0.0	33.3	0.0	66.7	0.0	0.0	33.3	0.0	66.7
Finance Committee	0.0	0.0	33.3	33.3	33.3	0.0	0.0	33.3	33.3	33.3	0.0	0.0	40.0	33.3	26.7
Executive Board	0.0	0.0	50.0	50.0	0.0	0.0	0.0	71.4	14.3	14.3	0.0	0.0	71.4	14.3	14.3
Board of Directors	0.0	0.0	20.0	20.0	60.0	0.0	0.0	40.0	0.0	60.0	0.0	0.0	24.0	20.0	56.0
People and Culture Committee	ND	ND	ND	ND	ND	0.0	0.0	40.0	0.0	60.0	ND	ND	ND	ND	ND
Members of Governance Bodies (total)	ND	ND	ND	ND	ND	0.0	0.0	0.0	0.0	0.0	0.0	0.0	43	14	48

(1) In 2024, in absolute terms, there were 43 people between the ages of 30 and 50, 14 people between the ages of 50 and 55, and 48 people over the age of 55 in governance bodies.

Total and Percentage of Employees by Gender and Job Category GRI 405-1

SIMPAR (holding)	2022				2023				2024			
	Man		Woman		Man		Woman		Man		Woman	
	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%
Board of Directors	7	70.0	3	30.0	11	78.6	3	21.4	10	66.7	5	33.3
General Management (Senior Management)	3	50.0	3	50.0	4	50.0	4	50.0	4	57.1	3	42.9
Store Management	15	51.7	14	48.3	0	0.0	0	0.0	0	0.0	0	0.0
Area Management	0	0.0	0	0.0	16	55.2	13	44.8	18	58.1	13	41.9
Coordination (Junior Management)	12	42.9	16	57.1	14	41.2	20	58.8	16	48.5	17	51.5
Supervision	2	66.7	1	33.3	2	66.7	1	33.3	2	66.7	1	33.3
Administrative	93	37.3	156	62.7	91	38.6	145	61.4	104	40.9	150	59.1
Operational	12	100.0	0	0.0	22	61.1	14	38.9	19	43.2	25	56.8
Trainees	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0
Intern	1	50.0	1	50.0	1	100.0	0	0.0	3	100.0	0	0.0
Apprentice	5	26.3	14	73.7	0	0.0	5	100.0	3	42.9	4	57.1
Total	150	41.9	208	58.1	161	44.0	205	56.0	179	45.1	218	54.9

Total and Percentage of Employees by Gender and Job Category GRI 405-1

JSL	2022				2023				2024			
	Man		Woman		Man		Woman		Man		Woman	
	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%
Board of Directors	25	89.0	3	11.0	31	86.1	5	13.9	31	83.8	6	16.2
General Management (Senior Management)	14	100.0	0	0.0	19	100.0	0	0.0	22	95.7	1	4.3
Store Management	0		0		0	0.0	0	0.0	0	0.0	0	0.0
Area Management	159	85.0	29	15.0	212	82.8	44	17.2	237	80.3	58	19.7
Coordination (Junior Management)	256	73.0	95	27.0	311	74.9	104	25.1	297	72.6	112	27.4
Supervision	447	78.0	124	22.0	521	78.3	144	21.7	592	72.2	228	27.8
Administrative	1,200	63.0	1,300	37.0	1,359	46.4	1,567	53.6	1,357	45.4	1,631	54.6
Operational	20,495	90.0	2,766	10.0	23,057	86.8	3,498	13.2	25,875	84.0	4,944	16.0
Trainees	4	100.0	0	0.0	5	100.0	0	0.0	13	59.1	9	40.9
Intern	11	39.0	17	61.0	8	33.3	16	66.7	8	44.4	10	55.6
Apprentice	217	44.0	292	56.0	424	44.6	526	55.4	524	45.4	630	54.6
Total	22,828	76.1	4,626	23.9	25,947	81.5	5,904	18.5	28,956	79.1	7,629	20.9

Total and Percentage of Employees by Gender and Job Category GRI 405-1

Movida	2022				2023				2024			
	Man		Woman		Man		Woman		Man		Woman	
	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%
Board of Directors	18	85.7	3	14.3	17	85.0	3	15.0	17	77.3	5	22.7
General Management (Senior Management)	43	67.2	21	32.8	18	78.3	5	21.7	20	76.9	6	23.1
Store Management	77	68.8	35	31.3	152	57.6	112	42.4	143	54.2	121	45.8
Area Management	146	56.6	112	43.4	129	68.6	59	31.4	134	68.4	62	31.6
Coordination (Junior Management)	82	64.1	46	35.9	94	60.6	61	39.4	100	60.2	66	39.8
Supervision	77	49.7	78	50.3	71	45.8	84	54.2	80	47.9	87	52.1
Administrative	638	36.7	1,100	63.3	641	35.0	1,190	65.0	642	34.3	1,227	65.7
Operational	2,451	70.2	1,038	29.8	2,615	70.8	1,080	29.2	2,831	70.8	1,166	29.2
Trainees	6	40.0	9	60.0	0	0.0	0	0.0	0	0.0	0	0.0
Intern	2	8.7	21	91.3	6	35.3	11	64.7	11	57.9	8	42.1
Apprentice	72	40.0	108	60.0	29	37.7	48	62.3	40	38.1	65	61.9
Total	3,612	58.4	2,571	41.6	3,772	58.7	2,653	41.3	4,018	58.8	2,813	41.2

Total and Percentage of Employees by Gender and Job Category⁽¹⁾ GRI 405-1

VAMOS	2022				2023				2024											
	Man		Woman		Man		Woman		Rental				Concessionaires				Consolidated			
									Man		Woman		Man		Woman		Man		Woman	
									Total	%	Total	%	Total	%	Total	%	Total	%	Total	%
Board of Directors	13	81.3	3	18.8	18	81.8	4	18.2	10	71.4	4	28.6	5	100.0	0	0.0	15	78.9	4	21.1
General Management (Senior Management)	7	100.0	0	0.0	11	91.7	1	8.3	6	75.0	2	25.0	17	86.7	0	0.0	13	86.7	2	13.3
Store Management	112	81.2	26	18.8	121	82.9	25	17.1	0	75.9	26	24.1	38	88.4	5	11.6	120	79.5	31	20.5
Area Management	13	100.0	0	0.0	22	100.0	0	0.0	82	0.0	0	0.0	31	100.0	0	0.0	31	100.0	0	0.0
Coordination (Junior Management)	73	75.3	24	24.7	88	75.9	28	24.1	61	65.6	32	34.4	32	69.6	14	30.4	93	66.9	46	33.1
Supervision	50	76.9	15	23.1	65	76.5	20	23.5	71	81.6	16	18.4	21	87.5	3	12.5	92	82.9	19	17.1
Administrative	723	64.7	394	35.3	331	47.8	362	52.2	215	43.1	284	56.9	121	49.6	129	50.4	342	45.3	413	54.7
Operational	1,237	96.4	46	3.6	2,132	92.7	167	7.3	1,340	94.2	83	5.8	826	90.8	84	9.2	2,166	92.8	167	7.2
Trainees	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0
Intern	11	52.4	10	47.6	6	35.3	11	64.7	10	47.6	11	52.4	6	59.3	0	40.7	16	59.3	11	40.7
Apprentice	28	47.5	31	52.5	33	62.3	20	37.7	29	76.3	9	23.7	7	46.7	8	53.3	36	67.9	17	32.1
Total	2,267	80.5	549	19.5	2,827	81.6	638	18.4	1,824	79.6	467	20.4	1,100	81.9	243	18.1	2,924	80.5	710	19.5

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

Total and Percentage of Employees by Gender and Job Category GRI 405-1

CS Brasil	2022				2023				2024			
	Man		Woman		Man		Woman		Man		Woman	
	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%
Board of Directors	2	100.0	0	0.0	2	100.0	0	0.0	1	50.0	1	50.0
General Management (Senior Management)	2	66.7	1	33.3	1	100.0	0	0.0	1	100.0	0	0.0
Store Management	13	86.7	2	13.3	0	0.0	0	0.0	0	0.0	0	0.0
Area Management	0	0.0	0	0.0	8	80.0	2	20.0	6	75.0	2	25.0
Coordination (Junior Management)	13	61.9	8	38.1	14	77.8	4	22.2	9	64.3	5	35.7
Supervision	14	63.6	8	36.4	11	61.1	7	38.9	12	63.2	7	36.8
Administrative	176	55.5	141	44.5	102	49.5	104	50.5	106	52.0	98	48.0
Operational	2,490	96.9	79	3.1	2,700	96.1	109	3.9	2,800	96.3	107	3.7
Trainees	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0
Intern	1	100.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0
Apprentice	44	44.0	56	56.0	60	46.5	69	53.5	66	44.3	83	55.7
Total	2,755	90.3	295	9.7	2,898	90.8	295	9.2	3,001	90.8	303	9.2

Total and Percentage of Employees by Gender and Job Category GRI 405-1

AUTOMOB	2022				2023				2024			
	Man		Woman		Man		Woman		Man		Woman	
	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%
Board of Directors	18	85.7	3	14.3	25	89.3	3	10.7	26	89.7	3	10.3
General Management (Senior Management)	7	87.5	1	12.5	3	100.0	0	0.0	6	66.7	3	33.3
Store Management	118	73.8	42	26.3	2	50.0	2	50.0	5	55.6	4	44.4
Area Management	0	0.0	0	0.0	129	74.6	44	25.4	161	78.2	45	21.8
Coordination (Junior Management)	24	49.0	25	51.0	21	41.2	30	58.8	27	43.5	35	56.5
Supervision	74	69.8	32	30.2	83	65.4	44	34.6	88	63.3	51	36.7
Administrative	750	49.9	752	50.1	333	37.3	560	62.7	372	34.3	713	65.7
Operational	789	90.7	81	9.3	1,446	77.1	430	22.9	1,800	77.2	532	22.8
Trainees	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0
Intern	18	32.1	38	67.9	22	40.0	33	60.0	9	25.0	27	75.0
Apprentice	11	52.4	10	47.6	4	44.4	5	55.6	8	50.0	8	50.0
Total	1,809	64.8	984	35.2	2,068	64.2	1,151	35.8	2,502	63.8	1,421	36.2

Total and Percentage of Employees by Gender and Job Category GRI 405-1

BBC	2022				2023				2024			
	Man		Woman		Man		Woman		Man		Woman	
	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%
Board of Directors	8	100.0	0	0.0	7	100.0	0	0.0	6	100.0	0	0.0
General Management (Senior Management)	1	50.0	1	50.0	4	80.0	1	20.0	4	80.0	1	20.0
Store Management	8	72.7	3	27.3	0	0.0	0	0.0	0	0.0	0	0.0
Area Management	0	0.0	0	0.0	6	75.0	2	25.0	13	81.3	3	18.8
Coordination (Junior Management)	7	100.0	0	0.0	6	85.7	1	14.3	6	85.7	1	14.3
Supervision	1	100.0	0	0.0	1	100.0	0	0.0	0	0.0	0	0.0
Administrative	27	56.3	21	43.8	29	54.7	24	45.3	27	49.1	28	50.9
Operational	0	0.0	0	0.0	2	50.0	2	50.0	9	40.9	13	59.1
Trainees	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0
Intern	0	0.0	1	100.0	0	0.0	0	0.0	1	100.0	0	0.0
Apprentice	0	0.0	0	0.0	0	0.0	1	100.0	0	0.0	0	0.0
Total	52	66.7	26	33.3	55	64.0	31	36.0	66	58.9	46	41.1

Total and Percentage of Employees by Gender and Job Category GRI 405-1

CS Infra	2022				2023				2024			
	Man		Woman		Man		Woman		Man		Woman	
	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%
Board of Directors	3	100.0	0	0.0	6	85.7	1	14.3	9	100.0	0	0.0
General Management (Senior Management)	2	100.0	0	0.0	3	100.0	0	0.0	6	100.0	0	0.0
Store Management	4	100.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0
Area Management	0	0.0	0	0.0	8	66.7	4	33.3	18	75.0	6	25.0
Coordination (Junior Management)	13	92.9	1	7.1	11	84.6	2	15.4	20	74.1	7	25.9
Supervision	9	100.0	0	0.0	12	80.0	3	20.0	36	87.8	5	12.2
Administrative	21	61.8	13	38.2	51	44.3	64	55.7	79	44.9	97	55.1
Operational	23	92.0	2	8.0	370	86.4	58	13.6	2,105	83.3	422	16.7
Trainees	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0
Intern	0	0.0	0	0.0	0	0.0	0	0.0	3	75.0	1	25.0
Apprentice	0	0.0	0	0.0	7	35.0	13	65.0	5	33.3	10	66.7
Total	75	82.4	16	17.6	468	76.3	145	23.7	2,281	80.6	548	19.4

Total and Percentage of Employees by Gender and Job Category GRI 405-1

SIMPAR Group	2022				2023				2024			
	Man		Woman		Man		Woman		Man		Woman	
	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%
Board of Directors	94	86.2	15	13.8	117	86.0	19	14.0	115	82.7	24	17.3
General Management (Senior Management)	79	74.5	27	25.5	63	85.1	11	14.9	76	82.6	16	17.4
Store Management	347	74.0	122	26.0	176	60.7	114	39.3	179	58.9	125	41.1
Area Management	317	69.4	140	30.6	629	76.5	193	23.5	707	76.3	220	23.7
Coordination (Junior Management)	480	69.1	215	30.9	559	69.1	250	30.9	568	66.3	289	33.7
Supervision	669	72.2	258	27.8	766	71.7	303	28.3	902	69.4	398	30.6
Administrative	5,724	55.9	4,513	44.1	2,937	42.2	4,016	57.8	3,029	41.0	4,357	59.0
Operational	25,398	88.3	3,376	11.7	32,344	85.8	5,358	14.2	37,605	83.6	7,376	16.4
Trainees	10	52.6	9	47.4	5	100.0	0	0.0	13	59.1	9	40.9
Intern	44	33.3	88	66.7	43	37.7	71	62.3	51	47.2	57	52.8
Apprentice	386	43.0	512	57.0	557	44.8	687	55.2	682	45.5	817	54.5
Total	33,548	78.3	9,275	21.7	38,196	77.6	11,022	22.4	43,927	76.2	13,688	23.8

Total and Percentage of Employees by Race/Color and Functional Category GRI 405-1

SIMPAR (holding)	2022											
	White		Yellow		Black		Indigenous		Brown		Not reported	
	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%
Board of Directors	10	100.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0
General Management (Senior Management)	5	83.3	0	0.0	0	0.0	0	0.0	1	16.7	0	0.0
Store Management	24	82.8	2	6.9	0	0.0	0	0.0	3	10.3	0	0.0
Area Management	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0
Coordination (Junior Management)	23	82.1	0	0.0	0	0.0	0	0.0	5	17.9	0	0.0
Supervision	1	33.3	0	0.0	1	33.3	0	0.0	1	33.3	0	0.0
Administrative	148	59.4	3	1.2	22	8.8	1	0.4	75	30.1	0	0.0
Operational	10	83.3	0	0.0	0	0.0	0	0.0	2	16.7	0	0.0
Trainees	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0
Intern	1	50.0	0	0.0	0	0.0	0	0.0	1	50.0	0	0.0
Apprentice	11	57.9	0	0.0	1	5.3	0	0.0	7	36.8	0	0.0
Total	233	65.1	5	1.4	24	6.7	1	0.3	95	26.5	0	0.0

Total and Percentage of Employees by Race/Color and Functional Category GRI 405-1

SIMPAR (holding)	2023											
	White		Yellow		Black		Indigenous		Brown		Not reported	
	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%
Board	13	92.9	1	7.1	0	0.0	0	0.0	0	0.0	0	0.0
General Management (Senior Management)	7	87.5	0	0.0	0	0.0	0	0.0	1	12.5	0	0.0
Store Management	25	86.2	1	3.4	0	0.0	0	0.0	3	10.3	0	0.0
Area Management	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0
Coordination (Junior Management)	19	55.9	0	0.0	1	2.9	0	0.0	14	41.2	0	0.0
Supervision	1	33.3	0	0.0	1	33.3	0	0.0	1	33.3	0	0.0
Administrative	151	64.0	5	2.1	12	5.1	2	0.8	66	28.0	0	0.0
Operational	21	58.3	0	0.0	3	8.3	0	0.0	12	33.3	0	0.0
Trainees	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0
Interns	0	0.0	0	0.0	0	0.0	0	0.0	1	100.0	0	0.0
Apprentices	3	60.0	0	0.0	1	20.0	0	0.0	1	20.0	0	0.0
Total	240	65.6	7	1.9	18	4.9	2	0.5	99	27.0	0	0.0

Total and Percentage of Employees by Race/Color and Functional Category GRI 405-1

SIMPAR (holding)	2024											
	White		Yellow		Black		Indigenous		Brown		Not reported	
	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%
Board	14	93.3	1	6.7	0	0.0	0	0.0	0	0.0	0	0.0
General Management (Senior Management)	6	85.7	0	0.0	0	0.0	0	0.0	1	14.3	0	0.0
Store Management	28	90.3	1	3.2	0	0.0	0	0.0	2	6.5	0	0.0
Area Management	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0
Coordination (Junior Management)	22	66.7	0	0.0	0	0.0	0	0.0	11	33.3	0	0.0
Supervision	1	33.3	0	0.0	1	33.3	0	0.0	1	33.3	0	0.0
Administrative	160	63.0	8	3.1	16	6.3	1	0.4	69	27.2	0	0.0
Operational	25	56.8	1	2.3	3	6.8	0	0.0	15	34.1	0	0.0
Trainees	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0
Interns	3	100.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0
Apprentices	2	28.6	1	14.3	2	28.6	0	0.0	2	28.6	0	0.0
Total	261	65.7	12	3.0	22	5.5	1	0.3	101	25.4	0	0.0

Total and Percentage of Employees by Race/Color and Functional Category GRI 405-1

JSL	2022											
	White		Yellow		Black		Indigenous		Brown		Not reported	
	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%
Board	20	71.0	0	0.0	0	0.0	0	0.0	7	25.0	1	4.0
General Management (Senior Management)	10	71.0	0	0.0	0	0.0	0	0.0	4	29.0	0	0.0
Store Management	106	56.0	0	0.0	2	1.0	0	0.0	74	40.0	6	3.0
Area Management	0	0.0	0		0		0	0.0	0		0	
Coordination (Junior Management)	182	52.0	3	1.0	18	5.0	0	0.0	144	41.0	4	1.0
Supervision	249	44.0	7	1.0	41	7.0	0	0.0	265	46.0	9	2.0
Administrative	1,176	41.0	14	0.0	167	8.0	3	0.1	1,008	47.0	132	4.0
Operational	6,645	28.0	190	1.0	2,349	10.0	30	0.1	13,036	56.0	1,011	5.0
Trainees	4	100.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0
Interns	4	14.0	0	0.0	1	4.0	0	0.0	21	75.0	2	7.0
Apprentices	159	31.0	4	1.0	47	9.0	1	0.2	269	52.0	29	0.0
Total	8,555	46.2	218	0.4	2,625	4.0	34	0.1	14,828	37.4	1,194	2.9

Total and Percentage of Employees by Race/Color and Functional Category GRI 405-1

JSL	2023											
	White		Yellow		Black		Indigenous		Brown		Not reported	
	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%
Board	24	66.7	0	0.0	0	0.0	0	0.0	7	19.4	5	13.9
General Management (Senior Management)	14	73.7	0	0.0	0	0.0	0	0.0	5	26.3	0	0.0
Store Management	147	58.0	2	0.8	4	1.6	0	0.0	82	32.0	21	8.2
Area Management	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0
Coordination (Junior Management)	208	50.1	3	0.7	20	4.8	1	0.2	151	36.4	32	7.7
Supervision	293	44.1	6	0.9	43	6.5	0	0.0	295	44.4	28	4.2
Administrative	1,344	45.9	13	0.4	206	7.0	5	0.2	1,154	39.4	204	7.0
Operational	8,134	30.6	152	0.6	2,726	10.3	32	0.1	13,737	51.7	1,774	6.7
Trainees	5	100.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0
Interns	8	33.3	0	0.0	1	4.2	0	0.0	15	62.0	0	0.0
Apprentices	304	32.0	2	0.2	124	13.1	1	0.1	504	53.1	15	1.6
Total	10,481	32.9	178	0.6	3,124	9.8	39	0.1	15,950	50.1	2,079	6.5

Total and Percentage of Employees by Race/Color and Functional Category GRI 405-1

JSL	2024											
	White		Yellow		Black		Indigenous		Brown		Not reported	
	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%
Board	28	75.7	0	0.0	0	0.0	0	0.0	6	16.2	3	8.1
General Management (Senior Management)	16	69.6	0	0.0	0	0.0	0	0.0	7	30.4	0	0.0
Store Management	169	57.3	4	1.4	10	3.4	0	0.0	94	31.9	18	6.1
Area Management	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0
Coordination (Junior Management)	189	46.2	3	0.7	22	5.4	2	0.5	168	41.1	25	6.1
Supervision	332	40.5	6	0.7	74	9.0	0	0.0	402	49.0	6	0.7
Administrative	1,397	46.8	18	0.6	232	7.8	6	0.2	1,247	41.7	88	2.9
Operational	9,322	30.2	207	0.7	3,592	11.7	67	0.2	16,846	54.7	785	2.5
Trainees	18	81.8	1	4.5	1	4.5	0	0.0	2	9.1	0	0.0
Interns	4	22.2	1	5.6	3	16.7	0	0.0	10	55.6	0	0.0
Apprentices	379	32.8	4	0.3	141	12.2	3	0.3	626	54.2	1	0.1
Total	11,854	32.4	244	0.7	4,075	11.1	78	0.2	19,408	53.0	926	2.5

Total and Percentage of Employees by Race/Color and Functional Category GRI 405-1

Movida	2022											
	White		Yellow		Black		Indigenous		Brown		Not reported	
	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%
Board	19	90.5	0	0.0	0	0.0	0	0.0	2	9.5	0	0.0
General Management (Senior Management)	18	81.8	0	0.0	0	0.0	0	0.0	4	18.2	0	0.0
Store Management	117	76.0	0	0.0	4	2.6	0	0.0	33	21.4	0	0.0
Area Management	166	64.3	8	3.1	7	2.7	0	0.0	77	29.8	0	0.0
Coordination (Junior Management)	87	68.0	2	1.6	2	1.6	0	0.0	37	28.9	0	0.0
Supervision	85	54.8	1	0.6	11	7.1	0	0.0	58	37.4	0	0.0
Administrative	989	59.7	19	1.1	137	8.3	2	0.1	505	30.5	5	0.3
Operational	1,594	44.6	43	1.2	331	9.3	7	0.2	1,591	44.6	4	0.1
Trainees	10	66.7	1	6.7	0	0.0	0	0.0	4	26.7	0	0.0
Interns	4	17.4	0	0.0	4	17.4	0	0.0	15	65.2	0	0.0
Apprentices	84	46.7	2	1.1	18	10.0	0	0.0	75	41.7	1	0.6
Total	3,173	51.3	76	1.2	514	8.3	9	0.1	2,401	38.8	10	0.2

Total and Percentage of Employees by Race/Color and Functional Category GRI 405-1

Movida	2023											
	White		Yellow		Black		Indigenous		Brown		Not reported	
	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%
Board	15	75.0	0	0.0	0	0.0	0	0.0	2	10.0	3	15.0
General Management (Senior Management)	19	82.6	0	0.0	0	0.0	0	0.0	4	17.4	0	0.0
Store Management	135	71.8	1	0.5	2	1.1	0	0.0	38	20.2	12	6.4
Area Management	161	61.0	10	3.8	10	3.8	0	0.0	81	30.7	2	0.8
Coordination (Junior Management)	98	63.2	2	1.3	3	1.9	0	0.0	37	23.9	15	9.7
Supervision	73	47.1	1	0.6	14	9.0	0	0.0	62	40.0	5	3.2
Administrative	962	52.5	23	1.3	154	8.4	2	0.1	548	29.9	142	7.8
Operational	1,663	45.0	51	1.4	370	10.0	5	0.1	1,581	42.8	25	0.7
Trainees	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0
Interns	12	70.6	0	0.0	0	0.0	0	0.0	5	29.4	0	0.0
Apprentices	34	44.2	0	0.0	14	18.2	0	0.0	29	37.7	0	0.0
Total	3,172	49.4	88	1.4	567	8.8	7	0.1	2,387	37.2	204	3.2

Total and Percentage of Employees by Race/Color and Functional Category GRI 405-1

Movida	2024											
	White		Yellow		Black		Indigenous		Brown		Not reported	
	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%
Board	18	81.8	0	0.0	0	0.0	0	0.0	1	4.5	3	13.6
General Management (Senior Management)	22	84.6	0	0.0	1	3.8	0	0.0	3	11.5	0	0.0
Store Management	141	71.9	3	1.5	2	1.0	0	0.0	38	19.4	12	6.1
Area Management	158	59.8	7	2.7	10	3.8	0	0.0	85	32.2	4	1.5
Coordination (Junior Management)	104	62.7	1	0.6	6	3.6	0	0.0	43	25.9	12	7.2
Supervision	89	53.3	2	1.2	13	7.8	0	0.0	58	34.7	5	3.0
Administrative	951	50.9	19	1.0	174	9.3	4	0.2	571	30.6	150	8.0
Operational	1,816	45.4	44	1.1	422	10.6	4	0.1	1,677	42.0	34	0.9
Trainees	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0
Interns	13	68.4	0	0.0	1	5.3	0	0.0	5	26.3	0	0.0
Apprentices	46	43.8	0	0.0	11	10.5	1	1.0	47	44.8	0	0.0
Total	3,358	49.2	76	1.1	640	9.4	9	0.1	2,528	37.0	220	3.2

Total and Percentage of Employees by Race/Color and Functional Category GRI 405-1

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

Total and Percentage of Employees by Race/Color and Functional Category GRI 405-1

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

Total and Percentage of Employees by Race/Color and Functional Category GRI 405-1

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

(1) Starting in 2023, employees were reclassified from administrative and operational functional categories. In 2024, due to the company split, data is presented by business units: Rental and Dealership. Consolidated data is presented for this indicator.

Total and Percentage of Employees by Race/Color and Functional Category GRI 405-1

CS Brasil	2022											
	White		Yellow		Black		Indigenous		Brown		Not reported	
	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%
Board	2	100.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0
General Management (Senior Management)	1	33.3	0	0.0	0	0.0	0	0.0	2	66.7	0	0.0
Store Management	10	66.7	0	0.0	1	6.7	0	0.0	4	26.7	0	0.0
Area Management	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0
Coordination (Junior Management)	14	66.7	0	0.0	0	0.0	0	0.0	7	33.3	0	0.0
Supervision	9	40.9	1	4.5	0	0.0	0	0.0	11	50.0	1	4.5
Administrative	155	65.4	0	0.0	18	7.6	0	0.0	64	27.0	0	0.0
Operational	875	33.0	67	2.5	373	14.1	2	0.1	1,301	49.1	31	1.2
Trainees	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0
Interns	0	0.0	0	0.0	0	0.0	0	0.0	1	100.0	0	0.0
Apprentices	27	27.0	0	0.0	12	12.0	0	0.0	61	61.0	0	0.0
Total	1,093	35.8	68	2.2	404	13.2	2	0.1	1,451	47.6	32	1.0

Total and Percentage of Employees by Race/Color and Functional Category GRI 405-1

CS Brasil	2023											
	White		Yellow		Black		Indigenous		Brown		Not reported	
	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%
Board	2	100.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0
General Management (Senior Management)	1	100.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0
Store Management	7	70.0	0	0.0	1	10.0	0	0.0	2	20.0	0	0.0
Area Management	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0
Coordination (Junior Management)	9	50.0	0	0.0	0	0.0	0	0.0	9	50.0	0	0.0
Supervision	10	55.6	0	0.0	0	0.0	0	0.0	8	44.4	0	0.0
Administrative	133	64.6	0	0.0	19	9.2	0	0.0	54	26.2	0	0.0
Operational	910	32.4	56	2.0	397	14.1	1	0.0	1,420	50.6	25	0.9
Trainees	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0
Interns	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0
Apprentices	34	26.4	2	1.6	14	10.9	0	0.0	79	61.2	0	0.0
Total	1,106	34.6	58	1.8	431	13.5	1	0.0	1,572	49.2	25	0.8

Total and Percentage of Employees by Race/Color and Functional Category GRI 405-1

CS Brasil	2024											
	White		Yellow		Black		Indigenous		Brown		Not reported	
	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%
Board	2	100.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0
General Management (Senior Management)	1	100.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0
Store Management	7	87.5	0	0.0	0	0.0	0	0.0	1	12.5	0	0.0
Area Management	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0
Coordination (Junior Management)	5	35.7	0	0.0	0	0.0	0	0.0	9	64.3	0	0.0
Supervision	12	63.2	0	0.0	1	5.3	0	0.0	6	31.6	0	0.0
Administrative	121	59.3	2	1.0	14	6.9	0	0.0	67	32.8	0	0.0
Operational	967	33.3	52	1.8	417	14.3	1	0.0	1,453	50.0	17	0.6
Trainees	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0
Interns	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0
Apprentices	52	34.9	1	0.7	23	15.4	1	0.7	72	48.3	0	0.0
Total	1,167	35.3	55	1.7	455	13.8	2	0.1	1,608	48.7	17	0.5

Total and Percentage of Employees by Race/Color and Functional Category GRI 405-1

AUTOMOB	2022											
	White		Yellow		Black		Indigenous		Brown		Not reported	
	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%
Board	12	57.1	1	4.8	0	0.0	0	0.0	1	4.8	7	33.3
General Management (Senior Management)	6	75.0	0	0.0	0	0.0	0	0.0	2	25.0	0	0.0
Store Management	90	55.9	1	0.6	2	1.2	0	0.0	12	7.5	56	34.8
Area Management	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0
Coordination (Junior Management)	25	51.0	0	0.0	2	4.1	0	0.0	2	4.1	20	40.8
Supervision	80	75.5	0	0.0	4	3.8	0	0.0	11	10.4	11	10.4
Administrative	316	39.7	2	0.3	24	3.0	0	0.0	86	10.8	368	46.2
Operational	651	41.4	1	0.1	77	4.9	0	0.0	340	21.6	504	32.0
Trainees	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0
Interns	10	17.2	0	0.0	1	1.7	0	0.0	5	8.6	42	72.4
Apprentices	10	47.6	0	0.0	2	9.5	1	4.8	5	23.8	3	14.3
Total	1,200	43.0	5	0.2	112	4.0	1	0.0	464	16.6	1,011	36.2

Total and Percentage of Employees by Race/Color and Functional Category GRI 405-1

AUTOMOB	2023											
	White		Yellow		Black		Indigenous		Brown		Not reported	
	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%
Board	22	78.6	1	3.6	1	3.6	0	0.0	4	14.3	0	0.0
General Management (Senior Management)	3	100.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0
Store Management	133	76.9	1	0.6	4	2.3	0	0.0	35	20.2	0	0.0
Area Management	2	50.0	1	25.0	0	0.0	0	0.0	1	25.0	0	0.0
Coordination (Junior Management)	33	64.7	0	0.0	2	3.9	0	0.0	16	31.4	0	0.0
Supervision	104	81.9	0	0.0	5	3.9	0	0.0	18	14.2	0	0.0
Administrative	457	51.2	3	0.3	44	4.9	1	0.1	384	43.0	4	0.4
Operational	1,200	64.0	3	0.2	108	5.8	1	0.1	560	29.9	4	0.2
Trainees	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0
Interns	28	50.9	0	0.0	1	1.8	0	0.0	26	47.3	0	0.0
Apprentices	2	22.2	0	0.0	2	22.2	1	11.1	4	44.4	0	0.0
Total	1,984	61.6	9	0.3	167	5.2	3	0.1	1,048	32.6	8	0.2

Total and Percentage of Employees by Race/Color and Functional Category GRI 405-1

AUTOMOB	2024 ⁽¹⁾											
	White		Yellow		Black		Indigenous		Brown		Not reported	
	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%
Board	18	62.1	1	3.4	1	3.4	0	0.0	9	31.0	0	0.0
General Management (Senior Management)	8	88.9	0	0.0	0	0.0	0	0.0	1	11.1	0	0.0
Store Management	151	73.3	1	0.5	8	3.9	0	0.0	46	22.3	0	0.0
Area Management	6	66.7	0	0.0	0	0.0	0	0.0	3	33.3	0	0.0
Coordination (Junior Management)	40	64.5	1	1.6	2	3.2	0	0.0	19	30.6	0	0.0
Supervision	105	75.5	1	0.7	5	3.6	0	0.0	28	20.1	0	0.0
Administrative	547	50.4	8	0.7	79	7.3	0	0.0	449	41.4	2	0.2
Operational	1,392	59.7	8	0.3	172	7.4	1	0.0	751	32.2	8	0.3
Trainees	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0
Interns	12	33.3	1	2.8	6	16.7	0	0.0	17	47.2	0	0.0
Apprentices	7	43.8	0	0.0	3	18.8	0	0.0	6	37.5	0	0.0
Total	2,286	58.3	21	0.5	276	7.0	1	0.0	1,329	33.9	10	0.3

(1) In 2024, due to the company split, consider data by business units: Light Vehicle Dealership and Heavy Vehicle Dealership. Consolidated data was presented for this indicator.

Total and Percentage of Employees by Race/Color and Functional Category GRI 405-1

BBC	2022											
	White		Yellow		Black		Indigenous		Brown		Not reported	
	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%
Board	7	87.5	0	0.0	0	0.0	0	0.0	1	12.5	0	0.0
General Management (Senior Management)	1	50.0	1	50.0	0	0.0	0	0.0	0	0.0	0	0.0
Store Management	7	63.6	1	9.1	0	0.0	0	0.0	3	27.3	0	0.0
Area Management	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0
Coordination (Junior Management)	4	57.1	0	0.0	0	0.0	0	0.0	3	42.9	0	0.0
Supervision	1	100.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0
Administrative	28	59.6	0	0.0	2	4.3	0	0.0	17	36.2	0	0.0
Operational	1	100.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0
Trainees	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0
Interns	1	100.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0
Apprentices	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0
Total	50	64.1	2	2.6	2	2.6	0	0.0	24	30.8	0	0.0

Total and Percentage of Employees by Race/Color and Functional Category GRI 405-1

BBC	2023											
	White		Yellow		Black		Indigenous		Brown		Not reported	
	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%
Board	6	85.7	0	0.0	0	0.0	0	0.0	1	14.3	0	0.0
General Management (Senior Management)	4	80.0	1	20.0	0	0.0	0	0.0	0	0.0	0	0.0
Store Management	5	62.5	1	12.5	0	0.0	0	0.0	2	25.0	0	0.0
Area Management	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0
Coordination (Junior Management)	3	42.9	0	0.0	0	0.0	0	0.0	4	57.1	0	0.0
Supervision	1	100.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0
Administrative	34	64.2	0	0.0	3	5.7	0	0.0	16	30.2	0	0.0
Operational	3	75.0	0	0.0	0	0.0	0	0.0	1	25.0	0	0.0
Trainees	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0
Interns	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0
Apprentices	0	0.0	0	0.0	1	100.0	0	0.0	0	0.0	0	0.0
Total	56	65.1	2	2.3	4	4.7	0	0.0	24	27.9	0	0.0

Total and Percentage of Employees by Race/Color and Functional Category GRI 405-1

BBC	2024											
	White		Yellow		Black		Indigenous		Brown		Not reported	
	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%
Board	6	100.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0
General Management (Senior Management)	4	80.0	1	20.0	0	0.0	0	0.0	0	0.0	0	0.0
Store Management	12	75.0	1	6.3	0	0.0	0	0.0	3	18.8	0	0.0
Area Management	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0
Coordination (Junior Management)	4	57.1	0	0.0	0	0.0	0	0.0	3	42.9	0	0.0
Supervision	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0
Administrative	35	63.6	1	1.8	5	9.1	0	0.0	14	25.5	0	0.0
Operational	15	68.2	0	0.0	1	4.5	0	0.0	6	27.3	0	0.0
Trainees	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0
Interns	1	100.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0
Apprentices	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0
Total	77	68.8	3	2.7	6	5.4	0	0.0	26	23.2	0	0.0

Total and Percentage of Employees by Race/Color and Functional Category GRI 405-1

CS Infra	2022											
	White		Yellow		Black		Indigenous		Brown		Not reported	
	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%
Board	2	66.7	0	0.0	0	0.0	0	0.0	1	33.3	0	0.0
General Management (Senior Management)	1	50.0	0	0.0	0	0.0	0	0.0	1	50.0	0	0.0
Store Management	3	75.0	0	0.0	0	0.0	0	0.0	1	25.0	0	0.0
Area Management	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0
Coordination (Junior Management)	9	64.3	0	0.0	0	0.0	0	0.0	5	35.7	0	0.0
Supervision	2	22.2	0	0.0	1	11.1	0	0.0	6	66.7	0	0.0
Administrative	9	30.0	0	0.0	5	16.7	0	0.0	16	53.3	0	0.0
Operational	3	10.3	0	0.0	4	13.8	1	3.4	21	72.4	0	0.0
Trainees	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0
Interns	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0
Apprentices	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0
Total	29	31.9	0	0.0	10	11.0	1	1.1	51	56.0	0	0.0

Total and Percentage of Employees by Race/Color and Functional Category GRI 405-1

CS Infra	2023											
	White		Yellow		Black		Indigenous		Brown		Not reported	
	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%
Board	3	42.9	0	0.0	0	0.0	0	0.0	3	42.9	1	14.3
General Management (Senior Management)	2	66.7	0	0.0	0	0.0	0	0.0	1	33.3	0	0.0
Store Management	8	66.7	0	0.0	0	0.0	0	0.0	4	33.3	0	0.0
Area Management	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0
Coordination (Junior Management)	5	38.5	0	0.0	0	0.0	0	0.0	8	61.5	0	0.0
Supervision	7	46.7	0	0.0	0	0.0	0	0.0	8	53.3	0	0.0
Administrative	42	36.5	0	0.0	19	16.5	0	0.0	53	46.1	1	0.9
Operational	115	26.9	1	0.2	71	16.6	2	0.5	239	55.8	0	0.0
Trainees	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0
Interns	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0
Apprentices	1	5.0	0	0.0	4	20.0	0	0.0	15	75.0	0	0.0
Total	183	29.9	1	0.2	94	15.3	2	0.3	331	54.0	2	0.3

Total and Percentage of Employees by Race/Color and Functional Category GRI 405-1

CS Infra	2024											
	White		Yellow		Black		Indigenous		Brown		Not reported	
	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%
Board	6	66.7	0	0.0	0	0.0	0	0.0	3	33.3	0	0.0
General Management (Senior Management)	5	83.3	0	0.0	0	0.0	0	0.0	1	16.7	0	0.0
Store Management	16	66.7	0	0.0	1	4.2	0	0.0	7	29.2	0	0.0
Area Management	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0
Coordination (Junior Management)	14	51.9	0	0.0	0	0.0	0	0.0	13	48.1	0	0.0
Supervision	9	22.0	0	0.0	2	4.9	0	0.0	30	73.2	0	0.0
Administrative	54	30.7	1	0.6	20	11.4	0	0.0	101	57.4	0	0.0
Operational	319	12.6	8	0.3	248	9.8	0	0.0	1,952	77.2	0	0.0
Trainees	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0
Interns	2	50.0	0	0.0	0	0.0	0	0.0	2	50.0	0	0.0
Apprentices	1	6.7	0	0.0	4	26.7	0	0.0	10	66.7	0	0.0
Total	426	15.1	9	0.3	275	9.7	0	0.0	2,119	74.9	0	0.0

Total and Percentage of Employees by Race/Color and Functional Category GRI 405-1

SIMPAR Group	2022											
	White		Yellow		Black		Indigenous		Brown		Not reported	
	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%
Board	87	79.1	1	0.9	0	0.0	0	0.0	14	12.7	8	7.3
General Management (Senior Management)	49	76.6	1	1.6	0	0.0	0	0.0	14	21.9	0	0.0
Store Management	452	64.6	5	0.7	14	2.0	0	0.0	167	23.9	62	8.9
Area Management	175	64.6	8	3.0	7	2.6	0	0.0	81	29.9	0	0.0
Coordination (Junior Management)	413	59.4	7	1.0	23	3.3	0	0.0	228	32.8	24	3.5
Supervision	465	49.9	15	1.6	60	6.4	0	0.0	371	39.8	21	2.3
Administrative	3,240	52.6	42	0.7	417	6.8	10	0.2	1,946	31.6	506	8.2
Operational	10,607	32.3	363	1.1	3,328	10.1	61	0.2	16,936	51.6	1,554	4.7
Trainees	14	73.7	1	5.3	0	0.0	0	0.0	4	21.1	0	0.0
Interns	28	20.9	0	0.0	10	7.5	0	0.0	52	38.8	44	32.8
Apprentices	314	35.4	6	0.7	82	9.2	2	0.2	451	50.8	33	3.7
Total	15,844	37.0	449	1.0	3,941	9.2	73	0.2	20,264	47.3	2,252	5.3

Total and Percentage of Employees by Race/Color and Functional Category GRI 405-1

SIMPAR Group	2023											
	White		Yellow		Black		Indigenous		Brown		Not reported	
	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%
Board	104	76.5	2	1.5	1	0.7	0	0.0	20	14.7	9	6.6
General Management (Senior Management)	61	82.4	1	1.4	0	0.0	0	0.0	12	16.2	0	0.0
Store Management	558	67.9	8	1.0	19	2.3	0	0.0	204	24.8	33	4.0
Area Management	180	62.1	11	3.8	10	3.4	0	0.0	87	30.0	2	0.7
Coordination (Junior Management)	458	56.6	5	0.6	31	3.8	1	0.1	267	33.0	47	5.8
Supervision	542	50.7	11	1.0	66	6.2	0	0.0	417	39.0	33	3.1
Administrative	3,548	51.0	53	0.8	510	7.3	11	0.2	2,478	35.6	353	5.1
Operational	13,103	34.8	292	0.8	3,913	10.4	67	0.2	18,485	49.0	1,842	4.9
Trainees	5	100.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0
Interns	59	51.8	0	0.0	2	1.8	0	0.0	53	46.5	0	0.0
Apprentices	396	31.8	4	0.3	166	13.3	2	0.2	661	53.1	15	1.2
Total	19,014	38.6	387	0.8	4,718	9.6	81	0.2	22,684	46.1	2,334	4.7

Total and Percentage of Employees by Race/Color and Functional Category GRI 405-1

SIMPAR Group	2024											
	White		Yellow		Black		Indigenous		Brown		Not reported	
	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%
Board	109	78.4	2	1.4	1	0.7	0	0.0	21	15.1	6	4.3
General Management (Senior Management)	75	81.5	1	1.1	1	1.1	0	0.0	15	16.3	0	0.0
Store Management	624	67.3	11	1.2	28	3.0	0	0.0	234	25.2	30	3.2
Area Management	187	61.5	7	2.3	11	3.6	0	0.0	95	31.3	4	1.3
Coordination (Junior Management)	483	56.4	6	0.7	36	4.2	2	0.2	293	34.2	37	4.3
Supervision	616	47.4	11	0.8	98	7.5	1	0.1	563	43.3	11	0.8
Administrative	3,709	50.2	65	0.9	597	8.1	11	0.1	2,763	37.4	241	3.3
Operational	14,942	33.2	341	0.8	5,042	11.2	87	0.2	23,715	52.7	854	1.9
Trainees	18	81.8	1	4.5	1	4.5	0	0.0	2	9.1	0	0.0
Interns	45	41.7	5	4.6	15	13.9	0	0.0	43	39.8	0	0.0
Apprentices	518	34.6	6	0.4	190	12.7	5	0.3	779	52.0	1	0.1
Total	21,326	37.0	456	0.8	6,020	10.4	106	0.2	28,523	49.5	1,184	2.1

Total and Percentage of Employees by Age Group and Gender [GRI 405-1](#)

SIMPAR (holding)	2022				2023				2024			
	Man		Woman		Man		Woman		Man		Woman	
	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%
< 24 years old	29	30.9	65	69.1	20	27.0	54	73.0	32	35.6	58	64.4
> 24 to < 30 years old	20	40.8	29	59.2	28	38.9	44	61.1	34	43.6	44	56.4
> 30 to < 50 years old	77	43.8	99	56.3	87	49.4	89	50.6	87	47.8	95	52.2
> 50 to < 55 years old	14	73.7	5	26.3	13	65.0	7	35.0	12	57.1	9	42.9
> 55 years old	10	50.0	10	50.0	13	54.2	11	45.8	14	53.8	12	46.2
Total	150	41.9	208	58.1	161	44.0	205	56.0	179	45.1	218	54.9

Total and Percentage of Employees by Age Group and Gender [GRI 405-1](#)

JSL	2022				2023				2024			
	Man		Woman		Man		Woman		Man		Woman	
	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%
< 24 years old	3,245	70.9	1,330	29.1	3,845	67.8	1,827	32.2	5,034	65.6	2,634	34.4
> 24 to < 30 years old	3,971	78.6	1,083	21.4	4,337	76.4	1,339	23.6	4,940	75.4	1,611	24.6
> 30 to < 50 years old	12,980	86.2	2,077	13.8	14,525	85.1	2,538	14.9	15,461	83.2	3,129	16.8
> 50 to < 55 years old	1,565	95.0	82	5.0	1,831	93.3	131	6.7	1,943	92.1	166	7.9
> 55 years old	1,067	95.2	54	4.8	1,409	95.3	69	4.7	1,578	94.7	89	5.3
Total	22,828	83.1	4,626	16.9	25,947	81.5	5,904	18.5	28,956	79.1	7,629	20.9

Total and Percentage of Employees by Age Group and Gender [GRI 405-1](#)

Movida	2022				2023				2024			
	Man		Woman		Man		Woman		Man		Woman	
	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%
< 24 years old	674	47.8	736	52.2	640	49.7	649	50.3	656	48.6	694	51.4
> 24 to < 30 years old	899	59.0	624	41.0	961	58.5	683	41.5	980	59.0	680	41.0
> 30 to < 50 years old	1,807	61.0	1,154	39.0	1,892	60.3	1,245	39.7	2,041	60.3	1,345	39.7
> 50 to < 55 years old	132	76.7	40	23.3	157	76.6	48	23.4	183	73.8	65	26.2
> 55 years old	100	85.5	17	14.5	122	81.3	28	18.7	158	84.5	29	15.5
Total	3,612	58.4	2,571	41.6	3,772	58.7	2,653	41.3	4,018	58.8	2,813	41.2

Total and Percentage of Employees by Age Group and Gender [GRI 405-1](#)

VAMOS	2022				2023				2024 ⁽¹⁾			
	Man		Woman		Man		Woman		Man		Woman	
	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%
< 24 years old	316	68.4	146	31.6	398	71.6	158	28.4	434	72.1	168	27.9
> 24 to < 30 years old	451	77.2	133	22.8	561	77.1	167	22.9	567	75.9	180	24.1
> 30 to < 50 years old	1,224	83.3	245	16.7	1,496	84.0	284	16.0	1,536	82.2	333	17.8
> 50 to < 55 years old	143	90.5	15	9.5	173	91.5	16	8.5	183	91.5	17	8.5
> 55 years old	133	93.0	10	7.0	199	93.9	13	6.1	204	94.4	12	5.6
Total	2,267	80.5	549	19.5	2,827	81.6	638	18.4	2,924	80.5	710	19.5

(1) In 2024, due to the company split, data is considered by business unit: Rental and Dealership. Consolidated data was presented for this indicator.

Total and Percentage of Employees by Age Group and Gender GRI 405-1

CS Brasil	2022				2023				2024			
	Man		Woman		Man		Woman		Man		Woman	
	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%
< 24 years old	83	50.0	83	50.0	101	50.5	99	49.5	124	52.3	113	47.7
> 24 to < 30 years old	168	78.9	45	21.1	166	82.2	36	17.8	166	84.3	31	15.7
> 30 to < 50 years old	1,655	92.0	143	8.0	1,641	92.7	130	7.3	1,605	92.8	124	7.2
> 50 to < 55 years old	430	96.4	16	3.6	481	96.6	17	3.4	484	95.7	22	4.3
> 55 years old	419	98.1	8	1.9	509	97.5	13	2.5	622	98.0	13	2.0
Total	2,755	90.3	295	9.7	2,898	90.8	295	9.2	3,001	90.8	303	9.2

Total and Percentage of Employees by Age Group and Gender GRI 405-1

AUTOMOB	2022				2023				2024 ⁽¹⁾			
	Man		Woman		Man		Woman		Man		Woman	
	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%
< 24 years old	253	58.3	181	41.7	298	57.1	224	42.9	392	57.6	289	42.4
> 24 to < 30 years old	292	59.7	197	40.3	306	57.3	228	42.7	367	53.7	316	46.3
> 30 to < 50 years old	1,073	66.9	530	33.1	1,186	66.1	608	33.9	1,390	65.9	719	34.1
> 50 to < 55 years old	114	71.3	46	28.8	161	72.2	62	27.8	205	77.9	58	22.1
> 55 years old	77	72.0	30	28.0	117	80.1	29	19.9	148	79.1	39	20.9
Total	1,809	64.8	984	35.2	2,068	64.2	1,151	35.8	2,502	63.8	1,421	36.2

(1) In 2024, due to the company split, consider data by business units: Light Vehicle Dealership and Heavy Vehicle Dealership. Consolidated data was presented for this indicator.

Total and Percentage of Employees by Age Group and Gender [GRI 405-1](#)

BBC	2022				2023				2024			
	Man		Woman		Man		Woman		Man		Woman	
	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%
< 24 years old	2	50.0	2	50.0	2	50.0	2	50.0	3	50.0	3	50.0
> 24 to < 30 years old	3	60.0	2	40.0	1	12.5	7	87.5	2	15.4	11	84.6
> 30 to < 50 years old	36	65.5	19	34.5	37	66.1	19	33.9	42	60.9	27	39.1
> 50 to < 55 years old	5	62.5	3	37.5	9	75.0	3	25.0	10	66.7	5	33.3
> 55 years old	6	100.0	0	0.0	6	100.0	0	0.0	9	100.0	0	0.0
Total	52	66.7	26	33.3	55	64.0	31	36.0	66	58.9	46	41.1

Total and Percentage of Employees by Age Group and Gender [GRI 405-1](#)

CS Infra	2022				2023				2024			
	Man		Woman		Man		Woman		Man		Woman	
	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%
< 24 years old	2	33.3	4	66.7	59	60.8	38	39.2	244	77.5	71	22.5
> 24 to < 30 years old	10	58.8	7	41.2	88	72.1	34	27.9	330	78.9	88	21.1
> 30 to < 50 years old	52	91.2	5	8.8	264	80.2	65	19.8	1,258	78.9	337	21.1
> 50 to < 55 years old	7	100.0	0	0.0	30	83.3	6	16.7	229	88.8	29	11.2
> 55 years old	4	100.0	0	0.0	27	93.1	2	6.9	220	90.5	23	9.5
Total	75	82.4	16	17.6	468	76.3	145	23.7	2,281	80.6	548	19.4

Total and Percentage of Employees by Age Group and Gender GRI 405-1

SIMPAR Group	2022				2023				2024			
	Man		Woman		Man		Woman		Man		Woman	
	Total	%	Total	%	Total	%	Total	%	Total	%	Total	%
< 24 years old	4,604	64.4	2,547	35.6	5,363	63.7	3,051	36.3	6,919	63.2	4,030	36.8
> 24 to < 30 years old	5,814	73.3	2,120	26.7	6,448	71.8	2,538	28.2	7,386	71.4	2,961	28.6
> 30 to < 50 years old	18,904	81.6	4,272	18.4	21,128	80.9	4,978	19.1	23,420	79.3	6,109	20.7
> 50 to < 55 years old	2,410	92.1	207	7.9	2,855	90.8	290	9.2	3,249	89.8	371	10.2
> 55 years old	1,816	93.4	129	6.6	2,402	93.6	165	6.4	2,953	93.2	217	6.8
Total	33,548	78.3	9,275	21.7	38,196	77.6	11,022	22.4	43,927	76.2	13,688	23.8

Total Number of Workers Who Are Not Employed and Whose Work is Controlled by the Organization⁽¹⁾ GRI 2-8

SIMPAR Group	2022		2023		2024	
	Man	Woman	Man	Woman	Man	Woman
Total	882	483	747	396	1,059	435

(1) The consolidation of the indicator refers to the end of each period (12/31). Considering service providers under the Legal Entity contractual regime, which provide services in the areas of IT, property safety, cleaning, food, and HR services, among others. The fluctuation between 2024 and the previous period refers to the hiring of employees in this category throughout the year, in addition to the absorption of employees from companies acquired by SAP. With regard to this work regime, in 2024, the holding company had 116 men and 75 women; JSL had 159 men and 116 women; VAMOS Locação had 202 men and 59 women; VAMOS Concessionárias had none; Movida had 385 men and 80 women; AUTOMOB had 151 men and 87 women; BBC had 1 man and 1 woman; CS Brasil had 8 men and 11 women; and CS Infra had 37 men and 6 women, which were separated into 2 divisions: Rental (VAMOS Loc Cam Maq Equi SA, HM Com Man Empilhadeiras, BMB Mode Center S/A, Truckvan, and BMB Latin America SA de CV), and Dealerships (Transrio Caminhões Ônibus, VAMOS Máquinas Equip S.A., VAMOS Com Maq Agrícola LTDA, VAMOS Com Maq LA LTDA, and Tietê Veículos LTDA.).

Number of Employees and Truck Drivers⁽¹⁾ SASB TR-RO-000.C

		2022	2023	2024
SIMPAR (holding)	Number of Employees	358	366	397
	Number of Truck Drivers	0	0	0
AUTOMOB	Number of Employees	2,793	3,219	3,923
	Number of Truck Drivers	5	6	6
BBC	Number of Employees	78	86	112
	Number of Truck Drivers	0	0	0
CS Brasil	Number of Employees	3,050	3,193	3,304
	Number of Truck Drivers	86	113	85
CS Infra	Number of Employees	91	613	2,829
	Number of Truck Drivers	0	11	229
Movida ⁽²⁾	Number of Employees	6,183	6,425	6,831
	Number of Truck Drivers	0	0	1
VAMOS ⁽³⁾	Number of Employees	2,816	3,465	3,634
	Number of Truck Drivers	6	3	6
JSL	Number of Employees	27,454	31,851	36,585
	Number of Truck Drivers	5,221	7,188	7,551
SIMPAR Group (total)	Number of Employees	42,823	49,218	57,615
	Number of Truck Drivers	5,318	7,321	7,878

(1) The growth in the number of active employees is attributed to acquisitions and hiring. The increase in the number of truck drivers is proportionally linked to the inclusion of newly acquired companies, as well as hiring, economic growth, the shift from self-employed drivers to employees, and even market demand for drivers.

(2) The only truck driver allocated to the Movida business unit in 2024 is part of CS Frotas.

(3) Consolidated data from the Rental and Dealership business units were considered.

Proportion of Total Annual Remuneration⁽¹⁾ GRI 2-21

SIMPAR (holding)	2022	2023	2024
Ratio of Highest Paid Individual to Average of All Employees (%)	118.4	129.3	119.0
Percentage Variation in Highest Remuneration Paid (%)	185.1	1.1	0.0
Percentage Variation in Average Total Remuneration (%)	14.0	-7.4	8.7
Ratio of Percentage Variation in Highest Remuneration Paid to Percentage Increase in Average Total Remuneration	13.2	-0.1	0.0

(1) Only employees with active status were considered, including those in acquired companies. Base salary is considered to be the employee's nominal salary. Compensation includes salary costs plus benefit costs. Criteria such as productivity, technical perfection, and length of service, for example, are not included, as the definitions of the CLT (Consolidation of Labor Laws) are subjective in this regard. In general, positive fluctuations refer to newly acquired companies, employee transfers between companies, an increase in the number of promotions, and bonus/premium payments. Negative fluctuations tend to be interpreted as an increase in turnover in a given category and transfers between companies. Figures for 2022 and 2023 have been restated (data correction). GRI 2-4.

Salary Difference (%) – SIMPAR (holding company) Additional indicator

SIMPAR (holding)	2022	2023	2024
Employees Paid Minimum Wage	2.4	1.6	2.0
Employees Paid Above Minimum Wage	97.6	98.4	98.0
Full-Time Employees Paid with Company Stock	0.0	2.7	2.0
Employees Paid Family Wage ⁽¹⁾	N.A.	N.A.	N.A.

(1) Information on employees paid family wages not available.

New Employee Hires – SIMPAR Group GRI 401-1

	2022		2023		2024	
	Number	Rate %	Number	Rate %	Number	Rate %
By Gender						
Men	17,071	75.4	17,761	73.6	27,306	72.0
Women	5,578	24.6	6,364	26.4	10,635	28.0
Total	22,649	100.0	24,125	100.0	37,941	100.0
By Age Group						
< 24 years old	6,376	28.2	6,934	28.7	10,322	27.2
> 24 to < 30 years old	4,787	21.1	4,987	20.7	7,449	19.6
> 30 to < 50 years old	10,151	44.8	10,848	45.0	17,606	46.4
> 50 to < 55 years old	840	3.7	856	3.5	1,528	4.0
> 55 years old	495	2.2	500	2.1	1,036	2.7
Total	22,649	100.0	24,125	100.0	37,941	100.0
By Race/Color						
White	7,456	32.9	8,521	35.3	11,975	31.6
Yellow	163	0.7	147	0.6	284	0.7
Black	2,371	10.5	2,755	11.4	4,563	12.0
Indigenous	36	0.2	37	0.2	92	0.2
Brown	10,615	46.9	11,740	48.7	20,439	53.9
Not reported	2,008	8.9	925	3.8	588	1.5
Total	22,649	100.0	24,125	100.0	37,941	100.0

	2022		2023		2024	
	Number	Rate %	Number	Rate %	Number	Rate %
By Region						
North	791	3.5	871	3.6	3,615	9.5
Northeast	3,438	15.2	3,413	14.1	5,833	15.4
Midwest	1,730	7.6	1,909	7.9	2,717	7.2
Southeast	14,841	65.5	14,960	62.0	22,469	59.2
South	1,849	8.2	2,939	12.2	3,160	8.3
Paraguay	0	0	0	0.0	0	0.0
Mexico	0	0	2	0.0	11	0.0
Portugal	0	0	31	0.1	136	0.4
Argentina	0	0	0	0.0	0	0.0
Total	22,649	100.0	24,125	100.0	37,941	100.0

Turnover – SIMPAR Group⁽¹⁾ GRI 401-1

	2022		2023				2024			
	Rate	With Occurrence ⁽²⁾		No Occurrence ⁽³⁾		With Occurrence ⁽²⁾		No Occurrence ⁽³⁾		
		Number	Rate %	Number	Rate %	Number	Rate %	Number	Rate %	
By Gender										
Men	44.3	16,102	42.2	11,467	30.0	21,419	51.2	14,242	34.0	
Women	44.1	5,033	45.7	3,548	32.2	8,019	63.1	5,341	42.0	
Total	44.3	21,135	42.9	15,015	30.5	29,438	54.0	19,583	35.9	
By Age Group										
< 24 Years Old	57.6	4,696	55.8	2,802	33.3	6,965	73.6	4,049	42.8	
> 24 to < 30 Years Old	47.8	4,302	47.9	3,328	37.0	6,041	62.8	4,350	45.2	
> 30 to < 50 Years Old	41.7	10,582	40.5	7,861	30.1	14,467	50.0	9,971	34.4	
> 50 to < 55Years Old	28.0	915	29.1	600	19.1	1,131	32.6	732	21.1	
> 55 Years Old	32.3	640	24.9	424	16.5	834	27.7	481	16.0	
Total	44.3	21,135	42.9	15,015	30.5	29,438	54.0	19,583	35.9	
By Race/Color										
White	40.7	7,400	38.9	5,795	30.5	9,923	49.0	7,102	35.1	
Yellow	38.3	167	43.2	139	35.9	225	54.8	166	40.4	
Black	41.3	2,113	44.8	1,492	31.6	3,325	61.3	2,116	39.0	
Indigenous	27.4	29	35.8	22	27.2	80	86.0	54	58.1	
Brown	45.8	10,342	45.6	6,722	29.6	14,695	55.5	9,212	34.8	
Not Reported	61.9	1,084	46.4	845	36.2	1,190	63.1	933	49.5	
Total	44.3	21,135	42.9	15,015	30.5	29,438	54.0	19,583	35.9	

Turnover – SIMPAR Group⁽¹⁾ GRI 401-1

	2022	2023				2024			
	Rate	With Occurrence ⁽²⁾		No Occurrence ⁽³⁾		With Occurrence ⁽²⁾		No Occurrence ⁽³⁾	
		Number	Rate %	Number	Rate %	Number	Rate %	Number	Rate %
By Region									
North	49.1	1,138	56.3	504	25.0	1,381	38.4	1,021	28.4
Northeast	36.2	2,625	35.8	1,717	23.4	4,340	51.2	2,107	24.8
Midwest	69.9	1,427	52.7	1,031	38.1	2,266	73.6	1,317	42.8
Southeast	44.7	13,702	42.9	10,096	31.6	18,626	55.0	13,056	38.5
South	37.6	2,219	44.2	1,659	33.0	2,707	51.4	2,043	38.8
Paraguay	0.0	0	0.0	0	0.0	1	52.2	0	0.0
Mexico	0.0	2	10.5	2	10.5	12	64.3	11	58.9
Portugal	0.0	22	11.5	6	3.1	105	49.4	28	13.2
Argentina	0.0	0	0.0	0	0.0	0	0.0	0	0.0
Total	44.3	21,135	42.9	15,015	30.5	29,438	54.0	19,583	35.9

(1) Country reporting began in 2023. Positive fluctuations in 2024, compared to 2023, refer to new hires, mergers resulting from the acquisition of new companies, and intercompany transfers. Negative variations are due to terminations and expirations of employment contracts, resignations, transfers between companies, among other factors related to employee turnover.

(2) Turnover with occurrence: considers all terminations, regardless of the reason. The calculation is made as follows: (number of employees terminated during the year / number of active employees at the end of the year) x 100.

(3) Turnover without occurrence: excludes terminations due to staff reduction, demobilization, death, contract termination, and statutory dismissal. The calculation is performed as follows: (number of employees terminated without occurrence in the year / number of active employees at the end of the year) x 100.

Maternity/Paternity Leave⁽¹⁾ GRI 401-3

2022	SIMPAR		JSL		Movida		VAMOS		CS Brasil		AUTOMOB		BBC		CS Infra		Total	
	Men	Women	Men	Women	Men	Women	Men	Women	Men	Women	Men	Women	Men	Women	Men	Women	Men	Women
Number of Employees Eligible for Leave	150	208	22,828	4,626	3,612	2,571	2,267	549	2,755	295	1,809	984	52	26	75	16	33,548	9,275
Number of Employees Who Took Leave During the Period	6	6	440	98	112	100	31	15	48	5	8	15	2	0	2	0	649	239
Number of Employees Who Returned from Leave During the Period	6	4	418	60	105	60	30	11	48	5	8	12	2	0	2	0	619	152
Number of Employees Still on Leave at the End of the Period	0	2	22	38	7	40	1	4	0	0	0	3	0	0	0	0	30	87
Number of Employees Who Remained Employed for at Least 12 Months After Returning from Leave	3	4	367	75	90	79	24	12	47	3	7	12	2	0	2	0	542	185
Return Rate (%)	100.0	66.7	95.0	61.2	93.8	60.0	96.8	73.3	100	100.0	100.0	80.0	100.0	-	100.0	-	95.4	63.6
Retention Rate (%)	50.0	66.7	83.4	76.5	80.4	79.0	77.4	80.0	97.9	60.0	87.5	80.0	100.0	-	100.0	-	83.5	77.4

(1) Only employees active in the SAP system were considered. Variations may be interpreted as a reflection of the increase in the number of active employees. This may be due to factors such as the merger of acquired companies and movements between companies, among others. Calculations were based on the sums of all business units, except for acquired companies that are not integrated with SAP (Transmoreno and Truckpad).

Maternity/Paternity Leave⁽¹⁾ GRI 401-3

2023	SIMPAR		JSL		Movida		VAMOS		CS Brasil		AUTOMOB		BBC		CS Infra		Total	
	Men	Women	Men	Women	Men	Women	Men	Women	Men	Women	Men	Women	Men	Women	Men	Women	Men	Women
Number of Employees Eligible for Leave	161	205	25,947	5,904	3,772	2,653	2,827	638	2,898	295	2,068	1,151	55	31	468	145	38,196	11,022
Number of Employees Who Took Leave During the Period	4	11	410	116	98	109	46	18	52	8	18	6	1	0	5	1	634	269
Number of Employees Who Returned from Leave During the Period	4	5	394	64	94	58	44	9	52	3	18	5	1	0	5	1	612	145
Number of Employees Still on Leave at the End of the Period	0	6	16	52	4	51	2	9	0	5	0	1	0	0	0	0	22	124
Number of Employees Who Remained Employed for at Least 12 Months After Returning from Leave	4	11	341	87	75	93	38	14	37	6	16	6	1	0	5	0	517	217
Return Rate (%)	100.0	45.5	96.1	55.2	95.9	53.2	95.7	50.0	100	37.5	100.0	83.3	100.0	-	100.0	100.00	96.5	53.9
Retention Rate (%)	100.0	100.0	83.2	75.0	76.5	85.3	82.6	77.8	71.2	75.0	88.9	100.0	100.0	-	100.0	0.00	81.5	80.7

(1) Only employees active in the SAP system were considered. Variations may be interpreted as a reflection of the increase in the number of active employees. This may be due to factors such as the merger of acquired companies and movements between companies, among others. Calculations were based on the sums of all business units, except for acquired companies that are not integrated with SAP (Transmoreno and TruckPad).

Maternity/Paternity Leave⁽¹⁾ GRI 401-3

2024	SIMPAR		JSL		Movida		VAMOS						CS Brasil		AUTOMOB		BBC		CS Infra		Total	
							Rental		Concessionaires		Consolidated											
	Man	Women	Man	Women	Man	Women	Man	Women	Man	Women	Man	Women	Man	Women	Man	Women	Man	Women	Man	Women	Man	Women
Number of Employees Eligible for Leave	178	215	28,956	7,629	4,018	2,813	1,824	467	1,100	243	2,924	710	3,001	303	2,502	1,421	66	46	2,281	548	43,927	13,688
Number of Employees Who Took Leave During the Period	1	13	437	120	142	150	23	22	26	8	49	30	44	13	25	28	0	0	28	7	726	361
Number of Employees Who Returned from Leave During the Period	1	10	424	91	137	95	23	17	26	6	49	23	44	11	24	17	0	0	25	1	704	248
Number of Employees Still on Leave at the End of the Period	0	3	13	29	5	55	0	5	0	2	0	7	0	2	1	11	0	0	3	6	22	113
Number of Employees Who Remained Employed for at Least 12 Months After Returning from Leave	1	8	340	79	118	100	19	13	20	4	39	17	35	7	22	23	0	0	24	6	579	240
Return Rate (%)	100.0	76.9	97.0	75.8	96.5	63.3	100.0	77.3	100.0	75.0	100.0	76.1	100.0	84.6	96.0	60.7	-	-	89.3	14.29	97.0	68.7
Retention Rate (%)	100.0	61.5	77.8	65.8	83.1	66.7	82.6	59.1	76.9	50.0	79.8	54.6	79.5	53.8	88.0	82.1	-	-	85.7	85.71	79.8	66.5

(1) Only employees active in the SAP system were considered. Variations may be interpreted as a reflection of the increase in the number of active employees. This may be due to factors such as the merger of acquired companies and transfers between companies, among others. Starting in 2024, after the spin-off in VAMOS, data will be presented by business units: VAMOS Locação and VAMOS Concessionárias. In (%), data from AUTOMOB Light Vehicle Dealership and Heavy Vehicle Dealership were consolidated. Calculations were based on the sums of all business units, except for acquired companies that are not integrated into SAP (Transmoreno and TruckPad).

Occupational Accidents – SIMPAR Group⁽¹⁾ GRI 403-9

SIMPAR Group – Own Employees	2022	2023	2024
Total Man-Hours Worked	78,134,066.00	92,280,874.02	114,573,680.71
Number of Recordable Accidents	213	262	408
Recordable Accident Rate	2.73	2.84	3.56
Number of Fatalities Resulting from Occupational Accidents	0	4	2
Fatality Rate Resulting from Occupational Accidents	0.00	0.04	0.02
Number of Occupational Accidents with Serious Consequences (Excluding Fatalities)	68	126	213
Occupational Accident Rate with Serious Consequences (Excluding Fatalities)	0.87	1.37	1.86
Number of Occupational Accidents Requiring Mandatory Reporting	0	130	249
Rate of Occupational Accidents Requiring Mandatory Reporting	0.00	1.41	2.17

SIMPAR Group – Third-Party Employees ⁽²⁾	2022	2023	2024
Total Man-Hours Worked	-	1,786,733.00	2,250,458.21
Number of Recordable Accidents	-	5	16
Recordable Accident Rate	-	1.68	7.11
Number of Fatalities Resulting from Occupational Accidents	-	0	0
Fatality Rate Resulting from Occupational Accidents	-	0.00	0.00
Number of Occupational Accidents with Serious Consequences (Excluding Fatalities)	-	3	12
Occupational Accident Rate with Serious Consequences (Excluding Fatalities)	-	1.68	5.33
Number of Occupational Accidents Requiring Mandatory Reporting	-	3	14
Rate of Occupational Accidents Requiring Mandatory Reporting	-	1.68	6.22

(1) To calculate the indicator, data from third parties at CS Mobi, AUTOMOB (accident data only), and SIMPAR holding were taken into account. The rate calculations were based on 1,000,000 hours worked.

(2) In 2023, data collection began in the second half of the year, so 2024 reflects the full reporting period.

Average Hours of Training Per Year, Per Employee – (SIMPAR Group)⁽¹⁾ **GRI 404-1**

By Gender	2022		2023		2024	
	Total Training Hours	Average Per Employee	Total Training Hours	Average Per Employee	Total Training Hours	Average Per Employee
Men	371,530.5	11.1	581,732.5	15.2	585,626.2	13.3
Women	124,456.6	13.4	197,639.3	17.9	223,949.2	16.4
Total	495,987.0	11.6	779,371.8	15.8	809,575.4	14.1
By Functional Category						
Board	5,827.9	53.5	809.1	5.9	304.0	2.2
JSL Management ⁽²⁾	2,170.6	10.9	-	-	-	-
General Management (Senior Management)	2,479.5	27.0	1,001.0	13.5	471.4	5.1
Area Management	233.0	0.5	14,115.3	17.2	5,144.3	5.5
Store Management	352.0	1.3	4,806.8	16.6	3,898.4	12.8
Coordination (Junior Management)	7,240.8	10.4	18,745.9	23.2	8,761.0	10.2
Supervision	22,442.0	24.2	24,674.1	23.1	18,538.8	14.3
Administrative	51,151.8	5.0	163,574.6	23.5	84,115.5	14.3
Operational	393,395.0	13.7	526,705.2	14.0	664,209.7	11.4
Apprentices	9,113.2	10.2	19,553.8	15.7	23,033.7	15.4
Interns	1,567.6	11.9	5,068.3	44.5	340.4	3.2
Trainees ⁽³⁾	13.6	0.7	317.7	63.5	757.9	34.5
Total	495,987.0	11.6	779,371.8	15.8	809,575.1	14.1

(1) Training hours at SIMPAR University for SIMPAR holding, AUTOMOB, BBC, CS Brasil, CS Portos, CS Grãos, CS Mobi, Ciclus Amazônia, JSL, and Movida were considered, as well as training hours outside SIMPAR University for Ciclus Rio and CS Grãos. VAMOS data was not considered in 2024, as the concessionaires were split from the VAMOS Group, and the management and reporting of training hours for this audience became the responsibility of AUTOMOB. In addition to the split, and due to inconsistencies in the tools used to control our suppliers' training hours, we will continue without reporting information for the period. We have initiated a corrective action plan aimed at ensuring the accuracy and auditing of data for the 2025 period. Regarding training outside SIMPAR University for Ciclus Amazônia, CS Portos, and CS Mobi, improvement practices are being implemented regarding the filing of physical documents after the changes in physical space that took place during the year, which is why the data was not reported. The improvement in the indicator over the last three years consisted of factors such as the unification of the platform across Group companies through SIMPAR University, systematization and improvement in the collection of training information, and an increase in the number of courses/training available online and in person.

(2) The "JSL Management" category was resubmitted within the other Management categories of the indicator, starting in 2023.

(3) The training hours for trainees for the year 2023 include classes from previous cycles.

Percentage of Employees Who Received Performance Reviews by Gender and Job Category – SIMPAR Group⁽¹⁾ GRI 404-3

By Gender	2022		2023		2024	
	Number of Employees Evaluated	% of Employees Evaluated	Number of Employees Evaluated	% of Employees Evaluated	Number of Employees Evaluated	% of Employees Evaluated
Homens	3.552	10.6	16.710	43.7	18.216	41.5
Mulheres	1.732	18.7	6.116	55.5	5.496	40.2
Total	5.284	12.3	22.826	46.4	23.712	41.2
By Functional Category						
Board	70	64.2	69	50.7	92	66.2
General Management (Senior Management)	95	89.6	54	73.0	79	85.9
Area Management	129	19.7	425	51.7	559	60.3
Store Management	271	100.0	548	189.0	227	74.7
Coordination (Junior Management)	504	72.5	750	92.7	575	67.1
Supervision	568	61.3	1,946	182.0	741	57.0
Administrative	3,175	31.0	16,144	232.2	3,778	51.2
Operational	473	1.6	2,750	7.3	18,309	40.7
Apprentices	0	0.0	110	8.8	45	3.0
Interns	0	0.0	19	16.7	6	5.6
Trainees	0	0.0	11	220.0	0	0.0
Total	5,284	12.3	22,826	46.4	24,411	42.4

(1) The numbers of employees evaluated at SIMPAR University for SIMPAR holding, AUTOMOB, BBC, CS Brasil, CS Portos, CS Grãos, CS Mobi, Ciclus Rio, Ciclus Amazônia, JSL, VAMOS, and Movida were considered. The number of employees evaluated outside SIMPAR University for Ciclus Amazônia, Ciclus Rio, CS Portos, CS Mobi, and CS Grãos were also considered. The improvement in the indicator over the last three years is due to factors such as the unification of the platform across the Group's companies through Simpar University; systematization and improvement in the collection of training information; and an increase in the number of courses/training programs available online and in person.

Ratio Between Base Salary and Remuneration Received by Women and Men, by Job Category⁽¹⁾ GRI 405-2

SIMPAR (holding)	2022		2023		2024	
	Base Salary	Compensation	Base Salary	Compensation	Base Salary	Compensation
Board	0.44	0.29	0.48	0.63	0.48	0.36
General Management (Senior Management)	0.92	0.99	0.85	0.95	0.77	0.77
Area Management	0.74	0.75	0.73	0.68	0.77	0.69
Coordination (Junior Management)	0.92	0.84	0.97	0.86	0.97	0.98
Supervision	1.26	1.13	1.25	1.24	0.76	0.89
Administrative	0.48	0.44	0.68	0.70	0.73	0.80
Operational	0.00	0.00	0.19	0.21	0.75	0.84
Apprentices	0.97	0.87	0.97	0.93	0.97	1.02
Interns	1.01	0.94	1.00	1.15	1.02	0.29
Trainees	0.87	0.79	N.A.	N.A.	N.A.	N.A.

(1) There are no women in the categories without data. The indicator does not take into account the specific characteristics of each position, such as activity, length of service and/or function, productivity and technical proficiency, reality and/or responsibility on an individual basis. Data on average base salary and remuneration used the averages for all months of the year and for all employees. The indicator refers only to the holding company. The business units that comprise the Company's businesses are considered "important units," grouping together their respective companies in the segment.

Ratio of the Lowest Wage to the Local Minimum Wage, by Gender⁽¹⁾ GRI 202-1

SIMPAR (holding)	2022		2023		2024	
	Men	Women	Men	Women	Men	Women
Ratio Of the Lowest Wage to the Local Minimum Wage	1.01	1.09	1.33	1.33	1.18	1.3

(1) In 2024, at Movida, JSL, CS Infra, and CS Brasil, the ratio between the lowest salary and the local minimum wage was 1.00 for men and women; at AUTOMOB, the ratio was 1.02 for men and women; at VAMOS Locação, the ratio was 1.00 for men and 1.08 for women; at VAMOS Concessionárias, the ratio was 1.00 for men and women; at BBC, the ratio was 2.05 for men and 2.00 for women. Active employees of Group companies were considered for consolidation of the indicator. The minimum wage adopted as a reference for 2024 was R\$1,412.00. There is no management of third-party salaries. Fluctuations in proportions are related to employee turnover.

Proportion of Board Members Hired from the Local Community⁽¹⁾ GRI 202-2

SIMPAR Group Leadership Composition by Employee Origin	2022		2023		2024	
	Board	Management	Board	Management	Board	Management
Total Number of Functional Level Employees	111	762	136	922	139	1,323
Number of Locally Hired Functional Level Employees ⁽²⁾	20	127	42	229	118	1,121
Percentage of Locally Hired Functional Level Employees (%)	18.0	16.7	30.9	24.8	84.9	84.7

(1) Executive positions include directors, CEO, CFO, VP, and president. The concept of "locally" refers to the relationship between the state (UF) where the company is located and the state (UF) where the employee resides, as registered in SAP. "Important" units are the business units that comprise the Company's business, grouping their respective companies in the segment.

(2) The calculation methodology for this line was changed in 2024. All assets in Dec./24 contracted locally were considered, according to the established concept, in accordance with the functional level. In the previous year, only those hired during the year and contracted locally were considered. Full-time employee data was considered.

Social and Relationship Capital

Proportion of Expenditures with Local Suppliers⁽¹⁾ GRI 204-1

	2023	2022	2024
Percentage of Expenditure with Local Suppliers (%)	51.7	63.7	53.3

(1) Companies registered in the SIMPAR Group's SAP system were considered important units: SIMPAR (holding company), JSL, Movida, VAMOS Locação, VAMOS Concessionárias, AUTOMOB Concessionárias Leves, AUTOMOB Concessionárias Pesados, CS Brasil, BBC, and CS Infra. Local purchases are considered those made within the same state. The SIMPAR Group's strategic growth had an impact on the increase in spending with local suppliers.

Satisfaction Measurement (NPS) – Additional Indicator

	2022	2023	2024
VAMOS	68	72	73
Movida	81	82	85

Other Financial Contributions (R\$) – Additional Indicator

SIMPAR	2024
Lobbying, Interest Representation, or Similar	0.00
Local, Regional, or National Political Campaigns/Organizations/Candidates	0.00
Trade Associations or Tax-Exempt Groups (e.g., Think Tanks) ⁽¹⁾	R\$160,825.00
Other (e.g., Expenses Related to Election Measures or Referendums)	0.00
Total	R\$160,825.00

(1) Includes participation in: Global Compact, Na Mão Certa, ABRASCA (JSL, VAMOS, Movida, and SIMPAR), Instituto Besc and Abol (JSL), Brazilian Association of Corporate Travel Agencies, ABLA, ANAV, and IDV (Movida).

New Suppliers Selected Based on Environmental and Social Criteria (SIMPAR Group)⁽¹⁾ GRI 414-1, 308-1

SIMPAR Group	2022	2023	2024
New Suppliers Considered for Hiring	5,489	5,823	5,784
Total New Suppliers Selected Based on Environmental Criteria	0	0	0
Total New Suppliers Selected Based on Social Criteria	5,357	5,686	5,731
% of Suppliers Selected Based on Environmental Criteria	0.00	0.00	0.00
% of Suppliers Selected Based on Social Criteria	97.60	97.60	99.10

(1) There are no environmental assessment criteria for suppliers. All suppliers that have been validated on the G-certifica platform are selected based on social criteria. Suppliers registered in SAP in 2024 and that made at least one delivery during the year were included. This includes all Group companies that use SAP: SIMPAR, JSL, VAMOS, Movida, CS Brasil, CS Infra, BBC. Only AUTOMOB is not yet included in the SAP system.

Engagement Operations, Impact Assessments, and Local Community

Development Programs (%)⁽¹⁾ GRI 413-1

SIMPAR Group	2022	2023	2024
Social Impact Assessments, Including Gender Impact Assessments, Based on Participatory Processes	100	100	100
Environmental Impact Assessments and Continuous Monitoring	100	100	100
Public Disclosure of Environmental and Social Impact Assessment Results	100	100	100
Local Development Programs Based on Local Community Needs	100	100	100
Stakeholder Engagement Plans Based on Stakeholder Mapping	100	100	100
Committees and Processes for Broad Consultation with the Local Community, Including Vulnerable Groups	100	100	100
Labor Councils, Occupational Health and Safety Committees, and Other Worker Representative Bodies to Discuss Impacts	100	100	100
Formal Grievance Processes for Local Communities	100	100	100

(1) The following processes are available to all Group companies:

1. Social impact assessments, including gender impact assessments, based on participatory processes: monitoring of gender indicators, which are presented and discussed at the Sustainability Committee and the People and Culture Committee.
2. Environmental impact assessments and continuous monitoring: social and environmental risk and impact matrix/LAIA.
3. Public disclosure of the results of environmental and social impact assessments: Integrated Report/CDP.
4. Local development programs based on the needs of local communities: Natal Solidário, Inverno do Bem, Children's Day campaign, campaign in Rio Grande do Sul/community development project (VQVP)/Caminho do Bem.
5. Stakeholder engagement plans based on stakeholder mapping: Human Rights Policy (JSL and Movida)/Social ESG Planning.
6. Committees and processes for broad consultation with the local community, including vulnerable groups: Materiality/Na Mão Certa Program/Complaint Channel and Committee Indicator/SAC/community reception at the Ciclus and Portos plants.
7. Labor councils, occupational health and safety committees, and other worker representative bodies to discuss impacts: Safety Committee/Sustainability Risk Matrix and CRC.
8. Formal complaint processes for local communities: Whistleblowing Channel/Customer Service Center/Contact Us/social media.

Natural Capital

Energy Consumption Within the Organization [GRI 302-1](#) | Total Fuel Consumed, Percentage of Natural Gas, and Percentage of Renewable Energy [SASB TR-RO-110a.3](#) | Fuel Consumed By (1) Road Transportation, Percentage (A) Natural Gas and (B) Renewable, and (2) Air Transportation, Percentage (A) Alternative and (B) Sustainable⁽¹⁾ [SASB TR-RO-110a.3](#)

Consumption of Non-Renewable Fuel Sources (GJ)	2022	2023	2024
Diesel	6,944,467.9	5,463,828.8	6,662,078.6
Acetylene	0.0	1,184.3	973.4
Gasoline	100,096.7	212,251.2	176,610.5
Aviation Gasoline	0.0	227.5	460.7
Aviation Kerosene	12,972.7	18,573.4	20,626.2
LPG	24,932.4	33,547.1	22,722.0
GVN	5,513.3	11,580.6	3,360.7
Natural Gas (road transport)	0.0	0.0	0.0
Total Non-Renewables	7,087,983.0	5,741,192.9	6,886,832.2
Renewable Fuel Consumption (GJ)			
Hydrated Ethanol	209,512.9	201,963.5	104,686.4
Anhydrous Ethanol	22,610.6	54,316.8	45,323.7
Landfill Biogas	0.0	15,557.3	76,567.5
Biodiesel	719,898.6	663,132.3	985,715.6
Total Renewables	952,022.0	934,989.9	1,212,293.1
Purchased Energy Consumption (GJ)			
Total Electricity	210,055.0	285,658.5	342,254.5
Non-Renewable Electricity	21,488.0	31,554.0	42,228.2
Renewable Electricity	188,567.0	254,104.5	300,026.3
Total Energy Purchased	210,055.0	285,658.5	342,254.5
Total	8250.059.9	6,961,841.4	8,441,379.8

(1) The references used for the calculations included: the GHG Protocol tool (2025) and the Lower Calorific Value data incorporated therein; ANEEL database with average national energy tariffs; ONS (National Electric System Operator) data; ANP database with average fuel values; and National Energy Balance Factors (2023). For the percentage of renewable energy, we used information from the ONS (National Electric System Operator). There is no energy consumption for heating, cooling, or steam, nor is there any energy sold/exported. Starting in 2023, we will begin to consider aviation gasoline in VAMOS. Electricity consumption values for 2022 were resubmitted to VAMOS, thus impacting the total energy purchased. The adjustments were made because, in 2021 and 2022, some business units were still in the acquisition phase and some data were estimated. [GRI 2-4](#) In addition, a new methodology was adopted, considering the percentages that renewable energy represents in relation to energy from the grid, given that the Brazilian energy matrix is predominantly renewable. CS Mobi and Ciclus Amazônia were included in the calculations in 2024. This is included in the AUTOMOB report, covering the companies Alta, Autostar, UAB, Green, Bestpoints Original SP, Original MA, and Nova Quality. For the Public Emissions Registry, data is reported in full, whereas for the Integrated Report, it was accounted for partially. We observed an increase in diesel consumption compared to 2023, due to the expansion of the company's operations, which reflects the decrease in gasoline use. Regarding landfill biogas, there was an increase in production due to the expansion of the gas field at the Ciclus Rio Operation.

Energy Consumption Within the Organization [GRI 302-1](#) | Total Fuel Consumed, Percentage of Natural Gas, and Percentage of Renewable Energy [SASB TR-RO-110a. 3](#) | Fuel Consumed By (1) Road Transportation, Percentage (A) Natural Gas and (B) Renewable, and (2) Air Transportation, Percentage (A) Alternative and (B) Sustainable⁽¹⁾ [SASB TR-AF-110A.3](#)

SIMPAR Group	2022	2023	2024
Total Fuel Consumed (GJ)	8.040.005.0	6.676.182.9	8,021,584.4
Total Fuel Consumed in Road Transport (GJ)	8.027.032.3	6.640.620.4	8,000,497.6
Total Fuel Consumed in Air Transport (GJ)	12.972.7	18.573.4	21,086.9
% of Fuel Consumed in Road Transport Over Total Fuel Consumed	99.8	99.5	99.7
% of Fuel Consumed in Air Transport Over Total Fuel Consumed	0.0	0.0	0.3
% Total Natural Gas (Road Transport) Consumed Over Total Fuel Consumed	0.0	0.0	0.0
% Renewable Fuel Over Total Fuel Consumed	11.8	13.7	14.0

(1) The following references and conversion factors were considered for the calculations: GHG Protocol Tool (2025) and its incorporated Lower Heating Value (LHV) data; ANEEL database with the national average electricity tariffs; data from ONS; ANP database with average fuel prices; and factors from the National Energy Balance (BEN, 2023). For the percentage of renewable energy, we used information provided by ONS. There is no energy consumption for heating, cooling, or steam, nor is any energy sold/exported. Adjustments were made because, in 2022 and 2023, some business units were still in the acquisition phase, and certain data had to be estimated. [GRI 2-4](#)

Energy Consumption Outside the Organization (GJ)⁽¹⁾ [GRI 302-2](#)

SIMPAR Group Energy Consumed Outside the Company by Activity (GJ)	2022	2023	2024
Total	21,439,047.6	23,085,632.8	41,367,373.5

(1) The following methodologies and conversion factors were adopted: GHG Protocol 2025.0.1, IPCC (GWP100a [IPCC, 2013]), and the Exiobase v3 and Ecoinvent tools. The indicator covers Scope 3 categories: 3, 4, 7, and 13. To compile the data presented, we used the same sources as those in the Greenhouse Gas (GHG) Inventory for mobile and stationary combustion and energy, along with the conversion to GJ using the factors from the National Energy Balance Report (BEN, 2023). For the 2024 calculation, the companies CS Mobi and Ciclus Amazônia were included. Due to the adjustments described in indicator 302-1, data from previous cycles were restated. [GRI 2-4](#)

Energy Intensity (GJ/thousand R\$)⁽¹⁾ [GRI 302-3](#)

SIMPAR Group	2022	2023	2024
Inside (GJ)	8,250,059.9	7,757,261.0	8,441,379.8
Outside (GJ)	21,439,047.6	23,085,632.8	41,367,373.5
Revenue (thousands of R\$)	24,081.9	31,843.6	40,883.6
Energy Intensity (GJ/thousands of R\$)	1,232.8	968.6	1,218.3

(1) Energy data related to electricity and fuels were included, and energy consumption inside and outside the organization was considered. GHG Protocol tool adopted (2025); Anel base with average national energy tariffs; Data from ONS (National Electric System Operator); ANP base with average fuel prices. CS Mobi and Ciclus Amazônia were included in 2024. We are including in the report the values controlled by the AUTOMOB tower units, generally covering the companies Alta, Autostar, UAB, Green, Bestpoints Original SP, Original MA, and Nova Quality. As a result of the adjustments described in indicator 302-1, data from previous cycles were resubmitted. [GRI 2-4](#)

Energy Consumption Reduction⁽¹⁾ (GJ) [GRI 302-4](#)

SIMPAR Group	2022	2023	2024
Volume of Energy Consumption Reductions (GJ)	8,237,087.3	6,961,841.4	8,406,134.0

(1) Energy data related to electricity and fuels were included, and energy consumption inside and outside the organization was considered. The GHG Protocol tool (2025) was adopted; Anel base with average national energy tariffs; Data from ONS (National Electric System Operator); ANP base with average fuel values. CS Mobi and Ciclus Amazônia were included in 2024. We are including in the report the values controlled by the AUTOMOB tower units, generally covering the companies Alta, Autostar, UAB, Green, Bestpoints Original MA, Nova Quality and T Drive. Due to the adjustments described in indicator 302-1, data from previous reporting cycles were restated. [GRI 2-4](#)

Water Collection (ML)⁽¹⁾ [GRI 303-3](#)

SIMPAR Group Total Volume of Water Withdrawn from All Areas and Areas with Water Stress, by Source (ML)	2022		2023		2024	
	All Areas	Areas with Water Stress	All Areas	Areas with Water Stress	All Areas	Areas with Water Stress
Freshwater	9.90	9.90	37.39	37.39	103.78	44.93
Other Water	0.00	0.00	0.00	0.00	0.00	0.00
I. Groundwater (Total)	9.90	9.90	37.39	37.39	103.78	44.93
Freshwater	473.09	241.63	576.05	198.62	502.19	187.68
Other Water	0.00	0.00	0.00	0.00	0.00	0.00
I. Third-Party Water (Total)	473.09	241.63	576.05	198.62	502.19	187.68
Total	482.99	251.53	613.44	236.00	605.97	232.61

(1) For data accounting purposes, the financial values spent on water bills were converted to m³, using the average state or national commercial rate (1 ML = 1,000 m³). The conversion factor used was much higher for 2024. At JSL, due to the increase in the conversion factor, there was a limitation when comparing with previous periods, making it impossible to confirm a drop in consumption. At CS Brasil, the reduction occurred due to the lower number of employees, reducing the frequency of fleet washing. At AUTOMOB, there were fluctuations due to changes in the teams responsible for issuing invoices, but the frequency of vehicle and store area washing increased due to the higher flow of people. Some units have a rainwater collection system, optimizing use. Ciclus RJ and Ciclus Amazônia are in the process of obtaining permits and installing water meters, using wells and water trucks on a temporary basis. Ciclus RJ began monitoring in September 2024. CS Mob was included in the monitoring in 2024. At CS Grãos, average consumption is calculated based on 150 people and 180 liters/day per person. At CS Portos, consumption increased due to operational expansion, construction work, and the use of mist cannons to humidify product stacks. At the SIMPAR holding company, the increase was due to more employees and building maintenance. Water stress data was classified using the Aqueduct Water Risk Atlas (WRI) tool, except AUTOMOB due to the large number of stores acquired. There were no records of surface water, seawater, or produced water withdrawal, and the indicator's consolidation considers withdrawal equivalent to consumption.

Return on Environmental Investments – Additional Indicator

	2022	2023	2024
Capital Investments (R\$) ⁽¹⁾	413,505,049.86	366,706,759.84	221,585,699.69
Operating Expenses (R\$) ⁽²⁾	12,878,029.52	29,760,669.25	9,810,873.06
Total Expenses (= Capital Investment + Operating Expenses) (R\$)	570,560,038.54	396,467,429.09	223,251,393.99
Savings, Cost Reduction, Income, Tax Incentives, etc. (R\$)	6,627,064.83	8,048,945.05	63,610.69
% of Operations Covered	100	100	100
Coverage Base (revenue, production volume, employees, etc.) (%)	100	100	100

(1) VAMOS: capital investment in electric and gas assets.
(2) VAMOS: sustainability cost center expenses; JSL: consulting expenses, waste disposal, and EHS and Sustainability employees; Movida: expenses related to waste disposal, consulting, and EHS and Sustainability employees; CS Infra: SSMA employees; CS Brasil: SSMA and Sustainability employees, consulting and waste disposal; AUTOMOB: SSMA and Sustainability employees; and SIMPAR holding: consulting and SSMA and Sustainability employees.

Water Consumption (ML)⁽¹⁾ GRI 303-5

SIMPAR Group	2022	2023	2024
Total Water Consumption in All Areas	483.0	613.4	606.0
Total Water Consumption in All Areas with Water Stress	251.5	236.0	232.6
Changes in Water Storage	0.0	0.0	0.0

(1) For data accounting purposes, the financial values spent on water bills in m³ were converted using the average state or national commercial rate (1 ML = 1,000 m³). The conversion factor used was much higher for 2024. At JSL, due to the increase in the conversion factor, there was a limitation when comparing with previous periods, making it impossible to confirm a drop in consumption. At CS Brasil, the reduction was due to fewer employees, which decreased the frequency of fleet washing. At AUTOMOB, there were fluctuations due to changes in the teams responsible for issuing invoices, but the frequency of vehicle and store area washing increased due to the higher flow of people. Some units have rainwater harvesting systems, optimizing usage. Ciclus Rio and Ciclus Amazônia are in the process of obtaining permits and installing water meters, using wells and water trucks on a temporary basis. Ciclus RJ began monitoring in September 2024. CS Mobi was included in the monitoring in 2024. At CS Grãos, average consumption is calculated based on 150 people and 180 liters/day per person. At CS Portos, consumption increased due to operational expansion, construction work, and the use of mist cannons to humidify product stacks. At the SIMPAR holding company, the increase was due to more employees and building maintenance. Water stress data was classified using the Aqueduct Water Risk Atlas (WRI) tool. GRI 303-3

Direct Greenhouse Gas (GHG) Emissions (Scope 1) – tCO₂e⁽¹⁾ [GRI 305-1; SASB TR-RO-110A.1, TR-AF-110A.1](#)

SIMPAR (holding)	2022	2023 ⁽²⁾	2024
Mobile Combustion	23,281.0	40,470.4	1,387.2
Stationary Combustion	6.7	4.2	4.0
Fugitive Combustion	0.5	0.5	20.3
Solid Waste and Effluents	0.00	0.0	0.0
Total Emissions (Scope 1)	23,288.2	40,475.1	1,411.5
Biogenic Emissions	26.1	25.1	45.1

(1) CO₂, CH₄, N₂O and HFCs were considered, converted to CO₂e. Methodologies aligned with the GHG Protocol 2025.0.1 and IPCC (GWP100a [IPCC, 2013]) were used, as well as the operational control approach. The base year considered is 2024.

(2) The 2022 and 2023 biogenic emissions data were resubmitted, as well as the 2023 mobile combustion emissions due to the inventory audit update, in accordance with the results disclosed in the Public Emissions Registry in August 2024. [GRI 2-4](#)

Direct Greenhouse Gas (GHG) Emissions (Scope 1) – tCO₂e⁽¹⁾ GRI 305-1; SASB TR-RO-110A.1, TR-AF-110A.1

JSL	2022	2023 ⁽²⁾	2024
Mobile Combustion	233,665.4	496,735.1	435.534,5
Stationary Combustion	1,156.7	733.5	1,543.8
Fugitive Combustion	8,250.4	5,583.0	2,916.4
Solid Waste and Effluents	686.3	407.9	370.0
Industrial Process	0.0	1.3	224.2
Total Emissions (Scope 1)	243,758.8	503,460.8	435.534,5
Biogenic Emissions	25,624.1	58,933.1	64,723.1

(1) Regarding emissions from effluents, the calculation methodology is based on the IPCC Method and default values (Vol. 5, chap. 6 - Wastewater Treatment And Discharge), tier 1, equation 6.1, a. CO₂, CH₄, N₂O, and HFCs were considered, converted to CO₂e. Methodologies aligned with the GHG Protocol 2025.0.1 and IPCC (GWP100a [IPCC, 2013]) were used, as well as the operational control approach. The base year considered is 2024.

(2) The 2023 data was resubmitted due to an update of the inventory audit, in accordance with the results disclosed in the Public Emissions Registry in August 2024. GRI 2-4

Direct Emissions (Scope 1) of Greenhouse Gases (GHG) – tCO₂e⁽¹⁾ GRI 305-1; SASB TR-RO-110A.1, TR-AF-110A.1

Movida	2022	2023 ⁽³⁾	2024
Mobile Combustion	1,697.3	1,577.2	1,451.7
Stationary Combustion	28.1	0.5	99.4
Fugitive Combustion ⁽²⁾	141.7	62.3	80.8
Solid Waste and Effluents	0.0	0.0	0.0
Total Emissions (Scope 1)	1,867.1	1,640.0	1,631.8
Biogenic Emissions	2,505.4	2,864.7	3,281.8

(1) CO₂, CH₄, N₂O, and HFCs were considered, converted to CO₂e. Methodologies aligned with the GHG Protocol 2025.0.1 and IPCC (GWP100a [IPCC, 2013]) were used, as well as the operational control approach. The base year considered is 2024.

(2) In 2023, there was no report on refrigerant gas consumption in air conditioning. In 2024, consumption was reported for two months.

(3) The 2023 data was resubmitted due to an update of the inventory audit, in accordance with the results disclosed in the Public Emissions Registry in August 2024. GRI 2-4

Direct Emissions (Scope 1) of Greenhouse Gases (GHG) – tCO₂e⁽¹⁾ GRI 305-1; SASB TR-RO-110A.1, TR-AF-110A.1

VAMOS	2022	2023 ⁽²⁾	2024 ⁽³⁾		
			Rental	Concessionaires	Consolidated
Mobile Combustion	3.854,8	5.493,9	3.175,7	2.875,2	6.022,0
Stationary Combustion	10,0	89,2	377,0	21,6	398,6
Fugitive Combustion	1,3	338,6	1.411,1	8,3	1.419,3
Solid Waste and Effluents	193,8	296,0	59,2	49,3	108,5
Industrial Process	0,0	22,5	36,5	0,0	36,3
Total Emissions (Scope 1)	4.059,9	6.240,2	5.030,5	2.954,3	7.894,7
Biogenic Emissions	1.139,3	2.045,2	974,8	1.634,4	2.609,2

(1) Regarding emissions from effluents, the calculation methodology is based on the IPCC Method and default values (Vol. 5, chap. 6 - Wastewater Treatment And Discharge), tier 1, equation 6.1, a. CO₂, CH₄, N₂O and HFCs were considered, converted to CO₂e. Methodologies aligned with the GHG Protocol 2025.0.1 and IPCC (GWP100a [IPCC, 2013] were used, as well as the operational control approach. The base year considered is 2024.

(2) The 2023 data was resubmitted due to an update of the inventory audit, in accordance with the results disclosed in the Public Emissions Registry in August 2024. GRI 2-4

(3) In 2024, due to the split in the company, consider the data by business unit: Leasing and Dealership.

Direct Emissions (Scope 1) of Greenhouse Gases – tCO₂e⁽¹⁾ GRI 305-1; SASB TR-RO-110A.1, TR-AF-110A.1

CS Brasil	2022	2023 ⁽²⁾	2024
Mobile Combustion	31,841.4	32,590.9	42,265.4
Stationary Combustion	5.2	2.7	7.4
Fugitive Combustion	9.8	9.8	7.1
Solid Waste and Effluents	0.0	87.4	51.1
Industrial Process	0.0	0.0	0.0
Total Emissions (Scope 1)	31,856.4	32,690.8	42,331.1
Biogenic Emissions	4,162.7	6,126.0	7,076.2

(1) Regarding emissions from effluents, the calculation methodology is based on the IPCC Method and default values (Vol. 5, chap. 6 - Wastewater Treatment And Discharge), tier 1, equation 6.1, a. CO₂, CH₄, N₂O and HFCs were considered, converted to CO₂e. Methodologies aligned with the GHG Protocol 2025.0.1 and IPCC (GWP100a [IPCC, 2013] were used, as well as the operational control approach. The base year is 2024.

(2) The data for 2022 and 2023 were resubmitted due to the update of the inventory audit, in accordance with the results disclosed in the Public Emissions Registry in August 2024. GRI 2-4

Direct Greenhouse Gas (GHG) Emissions (Scope 1) – tCO₂e⁽¹⁾ GRI 305-1; SASB TR-RO-110A.1, TR-AF-110A.1

AUTOMOB	2022	2023 ⁽²⁾	2024 ⁽³⁾		
			Heavy Equipment Dealers	Light Concessionaires	Consolidated
Mobile Combustion	844.8	2,605.6	4,423.9	1,548.7	5,972.6
Stationary Combustion	61.3	521.1	21.6	0.0	21.6
Fugitive Combustion	0.0	1,311.9	8.3	0.0	8.3
Non-Kyoto Fugitive Emissions	254.8	0.0	0.0	0.0	0.0
Solid Waste and Effluents	0.0	10.0	49.3	0.0	49.3
Industrial Process	0.0	0.1	0.0	0.0	0.0
Total Emissions (Scope 1)	1,160.9	4,448.9	4,503.0	1,548.7	6,051.7
Biogenic Emissions	309.4	639.2	2,012.7	378.3	2,391.0

(1) Regarding emissions from effluents, the calculation methodology is based on the IPCC Method and default values (Vol. 5, chap. 6 - Wastewater Treatment And Discharge), tier 1, equation 6.1, a. CO₂, CH₄, N₂O, and HFCs were considered, converted to CO₂e. Methodologies aligned with the GHG Protocol 2025.0.1 and IPCC (GWP100a [IPCC, 2013]) were used, as well as the operational control approach. The base year considered is 2024.

(2) The 2023 data was resubmitted due to an update of the inventory audit, in accordance with the results disclosed in the Public Emissions Registry in August 2024. [GRI 2-4](#)

(3) Due to the spin-off that occurred in 2024, AUTOMOB presents data by business unit: Heavy Dealerships and Light Dealerships.

Direct Greenhouse Gas (GHG) Emissions (Scope 1) – tCO₂e⁽¹⁾ GRI 305-1; SASB TR-RO-110A.1, TR-AF-110A.1

BBC	2022	2023 ⁽²⁾	2024
Mobile Combustion	7.5	8.2	19.8
Stationary Combustion	0.0	0.0	0.0
Fugitive Combustion	0.0	0.0	0.0
Solid Waste and Effluents	0.0	0.0	0.0
Total Emissions (Scope 1)	7.5	8.2	19.8
Biogenic Emissions	4.2	4.3	16.6

(1) Regarding emissions from effluents, the calculation methodology is based on the IPCC Method and default values (Vol. 5, chap. 6 - Wastewater Treatment And Discharge), tier 1, equation 6.1, a. CO₂, CH₄, N₂O and HFCs were considered, converted to CO₂e. Methodologies aligned with the GHG Protocol 2025.0.1 and IPCC (GWP100a [IPCC, 2013]), were used, as well as the operational control approach. The base year considered is 2024.

(2) The 2023 data was resubmitted due to an update of the inventory audit, in accordance with the results disclosed in the Public Emissions Registry in August 2024. [GRI 2-4](#)

Direct Greenhouse Gas (GHG) Emissions (Scope 1) – tCO₂e⁽¹⁾ GRI 305-1; SASB TR-RO-110A.1, TR-AF-110A.1

CS Infra	2022	2023 ⁽²⁾	2024
Mobile Combustion	25,053.6	25,031.1	791.2
Stationary Combustion	215.9	565.9	101.1
Fugitive Combustion	33.5	18.5	0.1
Solid Waste and Effluents	196,203.9	240,915.6	19.3
Total Emissions (Scope 1)	221,506.9	266,532.6	911.6
Biogenic Emissions	207.8	58,541.0	180.7

(1) Regarding emissions from effluents, the calculation methodology is based on the IPCC Method and default values (Vol. 5, chap. 6 - Wastewater Treatment And Discharge), tier 1, equation 6.1, a. CO₂, CH₄, N₂O, and HFCs were considered, converted to CO₂e. Methodologies aligned with the GHG Protocol 2025.0.1 and IPCC (GWP100a [IPCC, 2013]) were used, as well as the operational control approach. The base year considered is 2024.

(2) The 2023 data was resubmitted due to an update of the inventory audit, in accordance with the results disclosed in the Public Emissions Registry in August 2024. GRI 2-4

Direct Greenhouse Gas (GHG) Emissions (Scope 1) – tCO₂e⁽¹⁾ GRI 305-1; SASB TR-RO-110A.1, TR-AF-110A.1

Ciclus Ambiental	2024
Mobile combustion	28,677.666
Stationary combustion	321.321
Fugitive	108.233
Solid waste and effluents	388,116.536
Industrial process	-
Total	417,223.757
Total Biogenic Emissions	56,662.738

(1) In 2024, Ciclus Rio and Ciclus Amazônia will begin delivering to Ciclus Ambiental, separating from CS Infra. As such, Ciclus Amazônia will conduct its first greenhouse gas inventory. Regarding emissions from effluents, the calculation methodology is based on the IPCC Method and default values (Vol. 5, chap. 6 – Wastewater Treatment and Discharge), tier 1, equation 6.1, a. The gases CO₂, CH₄, N₂O, and HFCs were considered, converted to CO₂e. Methodologies aligned with the GHG Protocol 2025.0.1 and IPCC (GWP100a [IPCC, 2013]) were used, as well as the operational control approach.

Direct Greenhouse Gas (GHG) Emissions (Scope 1) – tCO₂e⁽¹⁾ [GRI 305-1; SASB TR-RO-110A.1; TR-AF-110A.1](#)

SIMPAR Group	2020	2021	2022	2023 ⁽²⁾	2024
Mobile Combustion	281,972.8	437,680.1	320,245.8	604,513.8	517,698.13
Stationary Combustion	1,338.4	4,065.0	1,483.9	1,917.2	2,475.6
Fugitive Combustion	1,333.2	23,273.8	8,691.9	23.94	4,553.1
Solid Waste and Effluents	0.0	166,046.4	197,084.0	241,716.9	388,556.9
Industrial Process	0.0	0.0	0.0	7,324.6	332.8
Total Emissions (Scope 1)	284,644.4	631,065.2	527,505.6	855,496.5	913,616.5
Biogenic Emissions	0.0	0.0	4,502.4	129,178.5	141,780.2

(1) CO₂, CH₄, N₂O, and HFCs were considered, converted to CO₂e. Methodologies aligned with the GHG Protocol 2025.0.1 and IPCC(GWP100a [IPCC, 2013]), were used, along with the operational control approach. The base year considered is 2024. Inclusion of CS Mobi and Ciclus Amazônia. Regarding emissions from effluents, the calculation methodology is based on the IPCC Method and default values (Vol. 5, chap. 6 – Wastewater Treatment And Discharge), tier 1, equation 6.1, a.

(2) The values for 2022 and 2023 were restated, with the update of the inventory audit, with the results disclosed in the Public Emissions Registry in August 2024. [GRI 2-4](#)

Indirect Greenhouse Gas Emissions (Scope 2) from Energy Acquisition (tCO₂e)⁽¹⁾ GRI 305-2

Location Approach	2020	2021	2022	2023 ⁽²⁾	2024
SIMPAR (holding)	0.0	0.0	87.7	26.7	142.8
JSL	2,290.6	6,007.6	1,411.4	1,498.9	2,016.5
Movida	560.6	1,456.5	479.3	613.3	921.7
VAMOS ⁽³⁾	139.7	420.5	178.6	249.1	480.6
CS Brasil	127.6	79.9	37.6	31.4	109.2
AUTOMOB ⁽⁴⁾	93.9	202.3	315.5	466.6	1,880.9
BBC	0.0	0.0	0.0	0.6	0.0
CS Infra	0.0	842.2	212.4	117.7	39.4
Ciclus Ambiental	0.0	0.0	0.0	0.0	173.0
Purchase Choice Approach					
VAMOS	0.0	0.0	0.0	0.0	35.1
Total Emissions (Scope 2)	3,212.4	9,009.0	2,722.6	3,004.2	5,799.2

(1) Methodologies aligned with the GHG Protocol (2025.0.1) and IPCC (GWP100a [IPCC, 2013]) were used, covering CO₂ gas, already converted directly to CO₂ equivalent. Energy data calculated for some companies, based on the monetary base of electricity expenses converted according to Aneel (R\$/MWh). Inclusion of CS Mobi and Ciclus Amazônia.

(2) The 2023 data was resubmitted due to the update of the inventory audit, in accordance with the results disclosed in the Public Emissions Registry in August 2024. GRI 2-4

(3) In VAMOS emissions in 2024, for the location approach, 214.5 were recorded in Vamos Locação and 266.1 in Vamos Concessionárias. In the purchase choice approach, only Vamos Locação recorded a volume of 35.1 tCO₂.

(4) In AUTOMOB, 1,073.51 tCO₂ were recorded for Heavy Dealerships and 807.43 for Light Dealerships.

Other Indirect Emissions (Scope 3) of Greenhouse Gases (GHG)⁽¹⁾ GRI 305-3

	2020	2021	2022 ⁽²⁾	2023 ⁽²⁾	2024
SIMPAR (holding)	0,0	647,3	1,913,5	1,299.7	1,631.0
JSL	174,284,1	318,238,7	695,378,7	428,410.4	597,028.5
Movida	405,017,4	471,715,0	423,366,7	1,505,731.6	2,003,123.4
VAMOS ⁽²⁾	603,763,3	895,467,4	2,090,942,7	2,599,194.5	2,183,054.5
CS Brasil	68,280,7	45,923,2	53,678,5	86,708.8	40,097.6
AUTOMOB ⁽³⁾	688,3	692,0	11,291,7	44,235.8	40,971.2
BBC	90,4	103,8	568,3	1,565.4	910.8
CS Infra	0,0	8,138,1	7,260,6	8,181.5	5,037.2
Ciclus Ambiental	0,0	0,0	0,0	0.0	8,832.7
Total Emissions (Scope 3)	1,252,124,1	1,740,925,5	3,284,400,7	4,670,820.3	4,855,213.8

	2020	2021	2022 ⁽⁴⁾	2023 ⁽⁴⁾	2024
SIMPAR (holding)	0.0	647.3	152.7	164.7	233.6
JSL	17,570.7	14,758.5	12,173,939.9	18,665.7	54,131.3
Movida	0.0	0.0	209,592.0	125,567.0	995,455.3
VAMOS ⁽²⁾	0.0	0.0	155,978.6	211,330.0	224,705.1
CS Brasil	0.0	0.0	4,729.0	6,497.0	4,338.8
AUTOMOB ⁽³⁾	0.0	0.0	764.6	1,818.9	5,554.6
BBC	0.0	0.0	49.5	53.5	86.4
CS Infra	0.0	0.0	640.7	635.7	597.4
Ciclus Ambiental	0.0	0.0	0.0	0.0	1,229.9
Total Biogenic Emissions	17,570.7	15,405.8	12,180,276.4	364,732.4	1,283,047.4

(1) CO₂, CH₄, and N₂O gases were considered, and methodologies aligned with the GHG Protocol (2025.0.1) and IPCC (GWP100a [IPCC, 2013]) were adopted. Base year adopted: 2024. Inclusion of CS Mobi and Ciclus Amazônia. The following categories were considered: 1, 2, 3, 4, 5, 6, 7, 9, 10, 11, 12, 13, 15, Well-to-Tank, Tank-to-Wheel, and biogenic emissions. There were no recorded emissions for Scope 3 categories 8 (Leased Assets), 10 (Processing of Sold Products), and 14 (Franchises).

(2) For VAMOS emissions in 2024, 2,173,177.3 tCO₂ were recorded in Vamos Locação and 9,931.7 tCO₂ in VAMOS Concessionárias. For biogenic emissions, VAMOS Locação recorded 223,689.9 and Vamos Concessionárias recorded 1,015.2 tCO₂.

(3) In AUTOMOB, 25,451.5 tCO₂ were recorded for Heavy Concessionaires and 15,519.7 tCO₂ for Light Concessionaires. For biogenic emissions, Heavy Concessionaires recorded 3,284.9 tCO₂ and Light Concessionaires recorded 2,269.7 tCO₂.

(4) The figures for 2022 and 2023 were resubmitted, with the inventory audit updated, and the results disclosed in the Public Emissions Registry in August 2024. GRI 2-4

GHG Emissions Intensity⁽¹⁾ GRI 305-4

SIMPAR Group	2020	2021	2022 ⁽²⁾	2023 ⁽²⁾	2024
Revenue (R\$ MM)	9,807.1	13,866.2	24,081.9	31,843.6	41,878.8
Emissions (Scopes 1, 2, and 3) (tCO ₂ e)	1,539,980.7	2,380,999.7	4,037,562.1	5,553,526.0	5,773,556.0
Intensity: Scopes 1, 2, and 3 (tCO ₂ e)/Revenue (R\$ MM)	157.0	171.7	158.4	173.6	137.9
Emissions (Scopes 1, 2, and categories 4 and 13 of Scope 3) (tCO ₂ e)	1,381,511.8	1,877,878.4	2,495,634.5	3,170,745.9	3,833,689.2
Intensity: Scopes 1 and 2, and categories 4 and 13 (Tank-to-Wheel) of Scope 3 (tCO ₂ e)/Net Revenue (R\$ MM)	140.9	135.4	103.6	99.6	91.5

(1) CO₂, CH₄, N₂O, and HFCs were considered, and methodologies aligned with the GHG Protocol (2025.0.1) and IPCC (GWP100a [IPCC, 2013]) were adopted.
(2) Data for 2022 and 2023 were restated as a result of adjustments described in indicators GRI 2-4, 305-1, 305-2 and 305-3.

Greenhouse Gas Emissions Reduction (tCO₂e)⁽¹⁾ GRI 305-5

SIMPAR Group	2020 to 2021	2021 to 2022 ⁽²⁾	2022 to 2023 ⁽²⁾	2023 to 2024
Scope Reductions 1	346,420.9	-103,559.6	327,990.9	58,119.9
Scope Reductions 2	5,796.6	-6,299.4	281.7	1,721.5
Scope Reductions 3	488,801.4	1,543,475.3	1,386,419.5	184,393.6

(1) The gases CO₂, CH₄, N₂O, and HFCs were considered and converted into tCO₂e. Methodologies aligned with the GHG Protocol (2025.0.1) and IPCC (GWP100a [IPCC, 2013]) were used, following the operational control approach, as also applied in indicators 305-1, 305-2, and 305-3. The base year considered is 2024. CS Mobi and Ciclus Amazônia were included. Negative values represent emission reductions from one year to the next, while positive values represent increases.
(2) The values for 2022 and 2023 have been restated, with the update of the inventory audit, with the results disclosed in the Public Emissions Registry in August 2024. GRI 2-4

NOx, SOx, and Other Significant Air Emissions⁽¹⁾ GRI 305-7; SASB TR-RO-120A.1, TR-AF-120A.1

2022	SIMPAR (holding)	JSL	Movida	VAMOS	CS Brasil	AUTOMOB	BBC	CS Infra	Total
NOx	0.01	1,041.85	74.77	2,787.20	109.30	0.05	0.00	48.65	4,061.83
Total Particulate Matter (PM)	0.00	8.31	4.11	26.64	1.00	0.00	0.00	0.39	40.46
Carbon Monoxide (CO)	0.16	136.84	1,065.41	487.21	19.29	1.21	0.01	6.20	1,716.34
Total	0.17	1,187.00	1,144.29	3,301.05	129.59	1.26	0.02	55.24	5,818.63
2023	SIMPAR (holding)	JSL	Movida	VAMOS	CS Brasil	AUTOMOB	BBC	CS Infra	Total
NOx	0.02	1,479.29	76.14	2,947.66	66.99	0.12	0.00	20.44	4,590.66
Total Particulate Matter (PM)	0.00	12.45	11.52	28.98	0.83	0.02	0.00	0.23	54.04
Carbon Monoxide (CO)	0.10	194.44	725.58	533.76	18.70	1.29	0.01	2.03	1,476.09
Total	0.12	1,686.18	813.24	3,510.40	86.52	1.43	0.02	22.70	6,120.61
2024	SIMPAR (holding)	JSL	Movida	VAMOS	CS Brasil	AUTOMOB	BBC	CS Infra	Total
NOx	0.02	132.73	88.53	1,600.28	10.21	0.11	0.00	10.58	1,842.46
Total Particulate Matter (PM)	0.00	2.62	13.37	14.31	0.25	0.07	0.00	0.22	30.91
Carbon Monoxide (CO)	0.15	25.25	818.42	269.35	6.48	1.44	0.03	2.38	1,123.50
Total	0.17	160.59	920.39	1,883.94	16.95	1.62	0.05	13.17	2,996.88

(1) Historical data for 2022 has been revised. The emission factors used were based on the Cetesb Vehicle Emission Report. SOx, organic pollutants, volatile organic compounds, and hazardous air pollutants are not monitored, as this is not a legal requirement for the company. The emission factors disclosed by CETESB were updated in 2023, with a significant reduction in NOx, PM, and CO emission factors, which directly impacted the reduction of emissions from all companies in the group, with the exception of Movida and AUTOMOB, which had a significant increase in fuel consumption, an activity that is intrinsic to the business and directly linked to the expansion of the companies. GRI 2-4

Emissions Avoided Per Year (tCO₂e) – Additional Indicator

Company	Low Carbon Product/Service	Total Estimated Emissions Avoided per Year
Movida (2023)	Availability of 580 electric cars for hire (1,430 tCO ₂ e) ⁽¹⁾ and Movida 97% flex fleet and incentive for customers to use ethanol in fueling, (182,398.58 tCO ₂ e) ⁽²⁾ ,	183,828.58 tCO ₂ e
Movida (2024)	Availability of 74 electric cars for rent (139.71 tCO ₂ e) ⁽¹⁾ and 93% flex fleet and incentive for customers to use ethanol in fueling (277,877.87 tCO ₂ e) ⁽²⁾ ,	278,017.58 tCO ₂ e
VAMOS (2022)	2,487 electric forklifts with active rental contracts with customers ⁽³⁾ ,	89,532 tCO ₂ e
VAMOS (2023)	3,325 electric forklifts with active lease agreements with customers ⁽⁴⁾ and 61 electric trucks in the fleet ⁽⁵⁾ ,	119,700 tCO ₂ e
VAMOS (2024)	3,023 electric forklifts rented (77,807.8 tCO ₂ e) and 90 electric trucks in the fleet (882.6 tCO ₂ e)	78,780.4 tCO ₂ e ⁽⁶⁾

(1) Considers exhaust emissions when considering electric and flex-fuel vehicles. Emissions avoided by comparing the use of ethanol and gasoline.

(2) Considers the mileage driven by customers who completed the checklist with ethanol.

(3) At the end of 2022, the Company had 2,487 electric forklifts with active contracts. Depending on the type of equipment, it is possible to prevent the emission of 36 tCO₂1eq per equipment, based on the estimated use of 400 hours of operation/month with the leasing of intralogistics equipment. Thus, it was estimated that 89,532 tCO₂eq/year of emissions were avoided (calculations were based on information from the manufacturer BYD).

(4) At the end of 2023, the Company had a total of 3,325 electric forklifts, an increase of 478 units over the previous year, under active lease agreements with customers. The calculation of avoided emissions is based on information from the manufacturer BYD, according to which, depending on the type of equipment, there may be a saving of 36 tCO₂e in an estimated use of 400 hours of operation/month, generating a saving of 1,436,400 tonCO₂e/year in the use of forklifts in customer operations.

(5) Fleet of active lease contracts with customers. According to the manufacturer, 106.9 tCO₂e are avoided per year for each asset used, representing 6,520.9 tCO₂e of avoided emissions.

(6) In 2024, we closed the year with 3,023 electric forklifts leased. We considered a scenario in which the forklifts were LPG-powered, which would increase GHG emissions. The calculations took into account LPG forklifts running 279.63 hours per month and consuming 2.5 kg/h, and electric forklifts consuming an average of 2.5 kWh per hour. For electric trucks, we considered switching to 90 assets running as light diesel trucks.

Waste Generated (tons)⁽¹⁾ GRI 306-3

Non-Hazardous Waste	2022	2023	2024
Used Tires Unusable	644,1	619,3	1,426,9
Paper/Cardboard/Plastic	431,9	374,2	1,332,4
Metals	764,1	1,371,0	1,404,2
Wood	24,6	265,8	444,6
Air Filters	2,8	17,0	94,4
Domestic/Organic	1,854,8	1,391,0	4,607,6
Sanitary Effluent	1,587,8	0,0	1,212,2
Biological Sludge	708,8	128,7	1,065,8
Other Waste	3,614,2	1,862,7	35,728.5
Subtotal	9,633,0	6,029,7	47,316.7

Hazardous Waste	2022	2023	2024
Used Lubricating Oil (OLUC) ²	424.7	946.6	5,043.7
Automotive Batteries	59.01	15.8	49.7
Class I Waste – Contaminated	504.7	581.5	2,419.5
Contaminated Containers	1.2	1.2	4.7
Light Bulbs	0.00	1.4	0.4
Oil Filters	110.4	35.9	393.3
Sludge	711.5	692,859.4	451,391.1
Contaminated Soil	54.2	40.4	363.2
Electronic Scrap	0.00	0.1	0.7
Other Waste ³	862.2	554.2	6,495.8
Subtotal	2727.9	695,036.6	466,162.3

	2022	2023	2024
Total (Non-Hazardous + Hazardous Waste)	1,2360.9	701,066.3	513,478.9

(1) Data on hazardous and non-hazardous waste were calculated based on Transport Manifests (MTR) and Final Destination Certificates (CDF), as required by current environmental legislation. In 2024, the operations of CS Mobi and its third parties, Ciclus Amazônia and CS Portos and its third parties, were incorporated into the scope of the calculation. In the AUTOMOB segment, the Autostar, Original Veículos, Green, and Best Points units were considered. Other non-hazardous and hazardous waste included: uncontaminated solids, airbags, glass, class IIA electronic waste, sludge and sand, RCCs, rubber, concrete, debris, outpatient waste, water containing oil, oil sludge, glass, composting and sewage treatment waste (biological waste) and landfill items (class IIA and IIB), water contaminated with oil from washing in workshops, septic tank sludge or from the vehicle washing system, parts that went for recycling, garage waste, solvents and solvent mixtures and paints, adhesive products, glues and resins containing hazardous substances, towels, oil filters, cleaning cloths, protective clothing contaminated with hazardous substances. With regard to JSL, the data includes JSL's operating units and its subsidiaries. In some units, waste management is the responsibility of the customer, and the figures are not included in this indicator. Although there was an expansion of acquired companies and reported units, there was a decrease in destinations and in generation itself. For Vamos, data includes VAMOS, BMB, Truckvan, DHL, Tietê Guarulhos, Tietê Campinas, HM Empilhadeiras, and Tietê Oeste.

(2) For Movida, the following rationale was used: $\text{Tons} = 21,350 \times 0.9 \times 1/1000 = 19,215 \text{ kg}$, or 19.215 tons.

(3) For Movida, the conversion used a density of 0.95 kg/l, resulting in 710.60 tons.

Waste Not Intended for Final Disposal (tons)⁽¹⁾ **GRI 306-4**

Non-Hazardous Waste	2022	2023	2024
Used Tires Unusable	564.7	583.7	1,441.4
Paper/Cardboard/Plastic	328.3	372.7	1,313
Metals	621.3	1,371	1,268.2
Wood	24.1	265.8	430.0
Air Filters	2.6	3.3	93.6
Domestic/Organic	168.2	138.6	547.4
Sanitary Effluent	1,588.8	0.00	1,202.0
Biological Sludge	710.8	128.7	1,051.8
Other Waste	1,553.4	1,025.5	131.4
Subtotal	5,562.2	3,889.4	7,479.4

Hazardous Waste	2022	2023	2024
Used Lubricating Oil (Oluc)	408.5	942.1	4,997.3
Automotive Batteries	30.8	15.3	54.8
Class I Waste – Contaminated	438.9	381.0	2,172.1
Contaminated Containers	1.0	1.20	0.9
Light Bulbs	2.0	1.40	0.4
Oil Filters	112.6	22.0	388.5
Sludge	848.5	692,266.8	451,391.1
Contaminated Soil	59.2	0.0	332.5
Electronic Scrap	6.0	0.13	0.7
Other Waste	862.8	379.3	5,764.6
Subtotal	2,770.2	694,009.4	465,103.0

	2022	2023	2024
Total (Non-Hazardous + Hazardous Waste)	8,332.4	697,898.8	472,582.4

(1) Data on hazardous and non-hazardous waste were calculated based on Transport Manifests (MTR) and Final Destination Certificates (CDF), as required by current environmental legislation. In 2024, the operations of CS Mobi and its third parties, Ciclus Amazônia and CS Portos and its third parties, were incorporated into the scope of the calculation. In the AUTOMOB segment, the Autostar, Original Veículos, Green, and Best Points units were considered. Other non-hazardous and hazardous waste included: uncontaminated solids, airbags, glass, class IIA electronic waste, sludge and sand, RCCs, rubber, concrete, debris, outpatient waste, water with oil, oil sludge, composting and sewage treatment waste (biological sludge) and landfill items (class IIA and IIB), water contaminated with oil from washing in workshops, septic tank sludge or from the vehicle washing system, parts that went for recycling, garage waste, solvents and mixtures of solvents and paints, adhesive products, glues and resins containing hazardous substances, towels, oil filters, cleaning cloths, protective clothing contaminated with hazardous substances. With regard to JSL, the data includes JSL's operating units and its subsidiaries. In some units, waste management is the responsibility of the customer, and the figures are not included in this indicator. Although there was an expansion of acquired companies and reported units, there was a decrease in destinations and in generation itself. For Vamos, data includes VAMOS, BMB, Truckvan, DHL, Tietê Guarulhos, Tietê Campinas, HM Empilhadeiras, and Tietê Oeste.

Waste Not Intended for Final Disposal (tons)⁽¹⁾ **GRI 306-4**

	2022		2023		2024	
	Within the Organization	Outside the Organization	Within the Organization	Outside the Organization	Within the Organization	Outside the Organization
Non-Hazardous Waste						
Preparation for Reuse	0.0	67.4	0.0	5.2	0.0	131.4
Recycling	0.0	1,642.5	0.0	2,398.0	0.0	4,546.7
Other Recovery Operations	0.0	1,539.6	0.0	1,481.0	0.0	2,801.2
Subtotal	0.0	3,249.6	0.0	3,884.2	0.0	7,479.4
Hazardous Waste						
Preparation for Reuse	0.0	56.1	0.0	38.4	0.0	3,223.2
Recycling	0.0	228.0	0.0	419.2	0.0	5,512.6
Other Recovery Operations	0.0	2,065.5	0.0	693,576.6	0.0	461,400.4
Subtotal	0.0	2,349.6	0.0	694,034.2	0.0	470,136.2
Total (Non-Hazardous + Hazardous Waste)	0.0	5,599.1	0.0	697,918.5	0.0	472,582.1

(1) Data on hazardous and non-hazardous waste were calculated based on Transport Manifests (MTR) and Final Destination Certificates (CDF), as required by current environmental legislation. In 2024, the operations of CS Mobi and its third parties, Ciclus Amazônia and CS Portos and its third parties, were incorporated into the scope of the calculation. In the AUTOMOB segment, the Autostar, Original Veículos, Green, and Best Points units were considered. Other non-hazardous and hazardous waste included: uncontaminated solids, airbags, glass, class IIA electronic waste, sludge and sand, RCCs, rubber, concrete, debris, outpatient waste, water with oil, oil sludge, composting and sewage treatment waste (biological sludge) and landfill items (class IIA and IIB), water contaminated with oil from washing in workshops, septic tank sludge or from the vehicle washing system, parts that went for recycling, garage waste, solvents and mixtures of solvents and paints, adhesive products, glues and resins containing hazardous substances, towels, oil filters, cleaning cloths, protective clothing contaminated with hazardous substances. With regard to JSL, the data includes JSL's operating units and its subsidiaries. In some units, waste management is the responsibility of the customer, and the figures are not included in this indicator. Although there was an expansion of acquired companies and reported units, there was a decrease in destinations and in generation itself. For Vamos, data includes VAMOS, BMB, Truckvan, DHL, Tietê Guarulhos, Tietê Campinas, HM Empilhadeiras, and Tietê Oeste.

Waste Destined for Final Disposal (tons)⁽¹⁾ **GRI 306-5**

Non-Hazardous Waste	2022	2023	2024
Used Tires Unusable	51.5	35.6	58.6
Paper/Cardboard/Plastic	101.0	1.5	19.0
Metals	51.4	0.0	48.4
Wood	0.5	0.0	14.6
Air Filters	0.1	13.7	0.8
Domestic/Organic	891.4	1,252.4	4,043.3
Sanitary Effluent	0.0	0.0	10.2
Other waste	2,990.9	837.2	35,627.7
Subtotal	4,086.9	2,140.3	39,822.4

Hazardous Waste	2022	2023	2024
Used Lubricating Oil (OLUC)	16.2	4.5	46.4
Automotive Batteries	28.3	0.5	0.0
Class I Waste – Contaminated	66.2	200.5	256.9
Contaminated Containers	0.0	0.0	3.8
Light Bulbs	0.0	0.0	0.0
Oil Filters	0.7	13.9	4.9
Sludge	0.0	592.6	0.0
Contaminated Soil	0.0	40.4	30.7
Electronic Scrap	0.0	0.0	0.0
Other Waste	6.0	174.9	731.2
Subtotal	117.5	1028.3	1,073.78

	2022	2023	2024
Total	4,204.4	3,167.6	40,896.1

(1) Data on hazardous and non-hazardous waste were calculated based on Transport Manifests (MTR) and Final Destination Certificates (CDF), as required by current environmental legislation. In 2024, the operations of CS Mobi and its third parties, Ciclus Amazônia and CS Portos and its third parties, were incorporated into the scope of the calculation. In the AUTOMOB segment, the Autostar, Original Veículos, Green, and Best Points units were considered. The following were considered other non-hazardous and hazardous waste: uncontaminated solids, airbags, glass, class IIA electronic waste, sludge and sand, RCCs, rubber, concrete, debris, outpatient waste, water with oil, oil sludge, glass waste (sweeping, sanitary and cafeteria) and landfill items (Class IIA and IIB). Water contaminated with oil from washing in workshops, septic tank sludge or vehicle washing systems, parts that have been sent for recycling, solvents and mixtures of solvents and paints, adhesive products, glues and resins containing hazardous substances, towels, oil filters, cleaning cloths, protective clothing, contaminated by hazardous substances, water contaminated with oil from washing in workshops, septic tank sludge or from the vehicle washing system, parts sent for recycling, solvents and mixtures of solvents and paints, adhesive products, glues and resins containing hazardous substances, towels, oil filters, cleaning cloths, protective clothing contaminated with hazardous substances. With regard to JSL, the data includes JSL's operating units and its subsidiaries. In some units, waste management is the responsibility of the customer, and the figures are not included in this indicator. Although there has been an expansion of acquired companies and reported units, there has been a decrease in disposal and generation.

Waste Destined for Final Disposal (tons)⁽¹⁾ GRI 306-5

	2022		2023		2024	
	Within the Organization	Outside the Organization	Within the Organization	Outside the Organization	Within the Organization	Outside the Organization
Non-Hazardous Waste						
Incineration with Energy Recovery	0.0	0.0	0.0	0.0	0.0	0.0
Incineration without Energy Recovery	0.0	14.1	0.0	12.8	0.0	17.8
Landfill	67.2	3,144.0	0.0	2,127.7	0.0	39,774.3
Other Disposal Operations	535.4	101.2	0.0	0.0	0.0	30.4
Subtotal	602.6	3,259.3	0.0	2,140.5	0.0	39,822.7
Hazardous Waste						
Incineration with Energy Recovery	0.0	0.0	0.0	2.9	0.0	0.0
Incineration without Energy Recovery	0.0	0.0	0.0	26.8	0.0	61.6
Landfill	0.0	66.5	0.0	345.1	0.0	245.9
Other Disposal Operations	0.0	155.9	0.0	652.5	0.0	766.2
Subtotal	0.0	222.4	0.0	1,027.3	0.0	1,073.7
Total (Non-Hazardous + Hazardous Waste)	602.6	3,481.7	0.0	3,167.8	0,0	40,896.7

(1) Data on hazardous and non-hazardous waste were calculated based on Transport Manifests (MTR) and Final Destination Certificates (CDF), as required by current environmental legislation. In 2024, the operations of CS Mobi and its third parties, Ciclus Amazônia and CS Portos and its third parties, were incorporated into the scope of the calculation. In the AUTOMOB segment, the Autostar, Original Veículos, Green, and Best Points units were considered. The following were considered other non-hazardous and hazardous waste: uncontaminated solids, airbags, glass, class IIA electronic waste, sludge and sand, RCCs, rubber, concrete, debris, outpatient waste, water with oil, oil sludge, glass waste (sweeping, sanitary and cafeteria) and landfill items (Class IIA and IIB). Water contaminated with oil from washing in workshops, septic tank sludge or vehicle washing systems, parts that have been sent for recycling, solvents and mixtures of solvents and paints, adhesive products, glues and resins containing hazardous substances, towels, oil filters, cleaning cloths, protective clothing, contaminated by hazardous substances, water contaminated with oil from washing in workshops, septic tank sludge or from the vehicle washing system, parts sent for recycling, solvents and mixtures of solvents and paints, adhesive products, glues and resins containing hazardous substances, towels, oil filters, cleaning cloths, protective clothing contaminated with hazardous substances. With regard to JSL, the data includes JSL's operating units and its subsidiaries. In some units, waste management is the responsibility of the customer, and the figures are not included in this indicator. Although there has been an expansion of acquired companies and reported units, there has been a decrease in disposal and generation.

Financial Capital

Direct Economic Value Generated and Distributed (R\$ in thousands) GRI 201-1

	2022	2023	2024	Annual variation 2024/2023 (%)
Gross Revenue	26,514	35,513	45,127	27
Deductions	-2,432	-3,670	-4,064	11
Net Revenue	24,082	31,844	41,063	29
Net Revenue From Services	18,832	25,601	32,582	27
Net Revenue From Asset Sales	5,250	6,068	7,763	28
Net Revenue From Construction	-	176	718	309
Costs	-16,491	-23,700	-30,487	29
Service Costs	-12,325	-18,158	-22,582	24
Asset Sales Costs	-4,166	-5,367	-7,187	34
Construction Costs	-	-176	-718	309
Gross Profit	7,591	8,144	10,576	30
Gross Margin (% Rol)	31.50%	25.60%	25.76%	1
Expenses	-2,474	-3,279	-3,871	18
EBIT	5,117	4,865	6,705	38
Margin (% of Services Rol)	27.20%	19.00%	20.58%	8
Financial Result	-4,129	-5,894	-6,293	7
Taxes	-47	377	-318	-184
Loss From Discontinued Operations	-	-	-	0
Net Profit	941	-652	94	-114
Margin (% Rol)	3.90%	-2.00%	0.23%	-111
Net Profit of Controlling Shareholders	482.1	-495.2	-198.0	-60
Margin (% Rol)	2.00%	-1.60%	-0.48%	-70
EBITDA	7,003.1	7,968.6	10,432.3	31
Gross Margin (% Rol)	29.10%	25.00%	25.41%	2
Adjusted EBIT	4,958.7	5,247.8	6,883.8	31
Margin (% of Services Rol)	26.30%	20.50%	21.13%	3
Adjusted EBITDA	6,809	8,177.4	10,481.7	28
Margin (% of Services Rol)	36.20%	31.90%	32.17%	1
Adjusted Net Income	836.3	-279.8	548.5	-296
Margin (% of Rol)	3.50%	-0.90%	1.34%	-248



For further details, please refer to the
SIMPAR Group Financial Statements.

11

GRI and SASB Content Index



GRI Content Index

Statement of Use	SIMPAR S.A. reported in accordance with the GRI Standards for the period January 1 to December 31, 2024.
GRI 1 Used	GRI 1: Foundation 2021.
Applicable GRI Sector Standard(s)	Not applicable.

Gri Standard/ Other Source	Disclosure	Location/Description	Omission			Global Compact	SDG	GRI Sector Standard No. Ref.
			Requirement(s) Omitted	Reason	Explanation			
General Disclosures								
GRI 2: General Disclosures 2021	2-1 Organizational details	9, 12						
	2-2 Entities included in the organization's sustainability reporting	3						
	2-3 Reporting period, frequency and contact point	3						
	2-4 Restatements of information	3						
	2-5 External assurance	3; 203						
	2-6 Activities, value chain and other business relationships	8; 12–20; 62–63; 91				-	-	
	2-7 Employees	52; 98–110				6	8 and 10	
	2-8 Workers who are not employees	153				-	-	
	2-9 Governance structure and composition	30; 39; 41–43				-	5 and 16	
	2-10 Nomination and selection of the highest governance body	39–41				-	5 and 16	
	2-11 Chairman of the highest governance body	39; 97				-	16	

Gri Standard/ Other Source	Disclosure	Location/Description	Omission			Global Compact	SDG	GRI Sector Standard No. Ref.
			Requirement(s) Omitted	Reason	Explanation			
GRI 2: General Disclosures 2021	2-12 Role of the highest governance body in overseeing the management of impacts	24–25; 39; 42; 44–45				-	-	
	2-13 Delegation of responsibility for managing impacts	42				-	-	
	2-14 Role of the highest governance body in sustainability reporting	3; 23–24; 30				-	-	
	2-15 Conflicts of interest	39–40				-	16	
	2-16 Communication of critical concerns	42; 44–45	2-16b.	Confidentiality restrictions.	We do not publicly disclose the total number and nature of critical concerns reported to the highest governance body.	-	-	
	2-17 Collective knowledge of the highest governance body	41				-	-	
	2-18 Evaluation of the performance of the highest governance body	39–40				-	-	
	2-19 Remuneration policies	43	2-19a.ii, and iv.	Not applicable.	Attraction bonuses or recruitment incentive payments and clawbacks are not considered in the Group's senior executive compensation policies and practices.	-	-	
	2-20 Process to determine remuneration	43				-	-	
	2-21 Annual total compensation ratio	154				-	-	
	2-22 Statement on sustainable development strategy	22				-	-	
	2-23 Policy commitments	43				10	16	
	2-24 Embedding policy commitments	43				-	16	

Gri Standard/ Other Source	Disclosure	Location/Description	Omission			Global Compact	SDG	GRI Sector Standard No. Ref.
			Requirement(s) Omitted	Reason	Explanation			
GRI 2: General Disclosures 2021	2-25 Processes to remediate negative impacts	30; 44; 49; 74				-	16	
	2-26 Mechanisms for seeking advice and raising concerns	44; 49				10	16	
	2-27 Compliance with laws and regulations	93				-	-	
	2-28 Membership associations	31				-	-	
	2-29 Approach to stakeholder engagement	23; 25; 31; 52; 62				-	-	
	2-30 Collective bargaining agreements	57				3	8	
Material Topics								
GRI 3: Material Topics 2021	3-1 Process to determine material topics	26						
	3-2 List of material topics	26						
Financial Balance, Capital Allocation, and Business Expansion								
GRI 3: Material Topics 2021	3-3 Management of material topics	86; 89						
GRI 201: Economic Performance 2016	201-1 Direct economic value generated and distributed	86; 187				-	8 and 9	
	201-2 Financial implications and other risks and opportunities due to climate change	73–74; 76				7	13	
GRI 207: Tax 2019	207-1 Approach to tax	89				-	1, 10 and 17	
	207-2 Tax governance, control, and risk management	89				-	1, 10 and 17	
	207-3 Stakeholder engagement and management of concerns related to tax	89				-	1, 10 and 17	

Gri Standard/ Other Source	Disclosure	Location/Description	Omission			Global Compact	SDG	GRI Sector Standard No. Ref.
			Requirement(s) Omitted	Reason	Explanation			
GRI 415: Public Policy 2016	415-1 Political contributions	-	415-1.a, 415-1.b.	Not applicable.	The Company is committed to complying with current legislation, which prohibits donations to political parties and candidates. The Code of Conduct provides guidelines that prohibit any form of political expression on behalf of SIMPAR. There is also a Donation and Sponsorship Policy, which establishes the maintenance of records that ensure the traceability of the process and compliance with current legislation and the premises established for making donations and sponsorships.	10	16	
Corporate Governance, Ethics, and Transparency								
GRI 3: Material Topics 2021	3-3 Management of material topics	46						
	205-1 Operations assessed for risks related to corruption	45; 94				10	16	
	205-2 Communication and training about anti-corruption policies and procedures	46; 47; 94	205-2.c.	Information incomplete/unavailable.	No data is available for training/communication with other stakeholders.	10	16	
GRI 205: Anti-corruption 2016	205-3 Confirmed incidents of corruption and actions taken	Twenty-two confirmed cases of corruption were identified, all classified as “private corruption,” with no reports of public corruption. There were 27 confirmed cases in which employees were dismissed or punished for corruption and a total of seven confirmed cases in which contracts with business partners were terminated or not renewed as a result of corruption-related violations.				10	16	

Gri Standard/ Other Source	Disclosure	Location/Description	Omission			Global Compact	SDG	GRI Sector Standard No. Ref.
			Requirement(s) Omitted	Reason	Explanation			
GRI 206: Anti-competitive Behavior 2016	206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	There have been no reports of legal action for unfair competition, trust practices, or monopoly in the last three years.				-	16	
GRI 402: Labor/Management Relations 2016	402-1 Minimum notice periods regarding operational changes	-	402-1.a, 402-1.b.	Not applicable.	There are no deadlines established in collective agreements for operational changes, but SIMPAR seeks to keep all employees informed and trained regarding operational changes at least 15 days in advance.	3	8	
GRI 406: Non-discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	97				6	5 and 8	
People Empowerment and Human Rights								
GRI 3: Material Topics 2021	3-3 Management of material topics	57						
GRI 202: Market Presence 2016	202-1 Ratio between the lowest salary and the local minimum wage, broken down by gender	53; 56; 57; 164				6	1, 5 and 8	
	202-2 Proportion of executive board members hired from the local community	165				6	8	
GRI 401: Employment 2016	401-1 New hires and employee turnover	155–157				6	5, 8 and 10	
	401-2 Benefits offered to full-time employees that are not provided to temporary or part-time employees	57				-	3, 5 and 8	
	401-3 Maternity/paternity leave	158–160				6	5 and 8	

Gri Standard/ Other Source	Disclosure	Location/Description	Omission			Global Compact	SDG	GRI Sector Standard No. Ref.
			Requirement(s) Omitted	Reason	Explanation			
GRI 404: Training and Education 2016	404-1 Average training hours per year, per employee	162				6	4, 5, 8 and 10	
	404-2 Programs for employee skills development and career transition support	56	404-2.b.	Not applicable.	There are no outplacement processes or other career transition programs within the Group.	-	8	
	404-3 Percentage of employees receiving regular performance and career development evaluations	57; 163				6	5, 8 and 10	
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	53; 111–153				6	5 and 8	
	405-2 Ratio of basic salary and remuneration of women to men	164				6	5, 8 and 10	
Employee Health and Safety								
GRI 3: Material Topics 2021	3-3 Management of material topics	59–60						
	403-1 Occupational health and safety management system	59				-	8	
	403-2 Hazard identification, risk assessment, and incident investigation	59				-	8	
	403-3 Occupational health services	59				-	8 and 16	
	403-4 Worker participation, consultation, and communication regarding occupational health and safety	59				-	8	
	403-5 Training of workers in occupational health and safety	59				-	3	
	403-6 Worker health promotion	59				-	8	
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked to business relationships	59				-	8	
	403-8 Workers covered by an occupational health and safety	59				-	8	

Gri Standard/ Other Source	Disclosure	Location/Description	Omission			Global Compact	SDG	GRI Sector Standard No. Ref.
			Requirement(s) Omitted	Reason	Explanation			
GRI 403: Occupational Health and Safety 2018	403-9 Work-related injuries	CS Portos is a company in the process of implementing its HSE processes and controls. For this reason, there is no evidence of accidents involving third parties in the period from January to June 2024. A control system for accidents involving third parties was implemented in July 2024, and accidents involving third parties during this period are being reported.				-	3, 8 and 16	
	403-10 Occupational diseases	161 There were no reports of deaths linked to occupational diseases or reportable occupational diseases. Hazards linked to potential occupational diseases include situations related to physical exertion, repetitive tasks, and stressful situations, for example. There is no systematic monitoring of third-party data among Group companies.				-	3, 8 and 16	
Positive Impact on Communities and the Entire Value Chain								
GRI 3: Material Topics 2021	3-3 Management of material topics	63–71						
GRI 203: Indirect Economic Impacts 2016	203-1 Infrastructure investments and services supported	65–69				-	5, 9 and 11	
	203-2 Significant indirect economic impacts	65–69				-	1, 3 and 8	
GRI 204: Procurement Practices 2016	204-1 Proportion of spending on local suppliers	63; 165				-	8	

Gri Standard/ Other Source	Disclosure	Location/Description	Omission			Global Compact	SDG	GRI Sector Standard No. Ref.
			Requirement(s) Omitted	Reason	Explanation			
GRI 308: Supplier Environmental Assessment 2016	308-1 New suppliers that were screened using environmental criteria	166				8	-	
GRI 407: Freedom of Association and Collective Bargaining 2016	308-2 Negative environmental impacts in the supply chain and actions taken	SIMPAR understands that the right to freedom of association is a non-negotiable part of the Code of Conduct. Suppliers and partners, by accepting the Company's policies, commit to not violating this principle. There are no cases of suppliers violating this right in the supply chain. All employees are covered by collective bargaining agreements, whether they are unionized or not. SIMPAR also understands that collective bargaining is necessary for parity in labor and employment relations, seeking to maintain good relations with labor unions and monitoring negotiations in various categories, even when it is not a party to the negotiations. SIMPAR is committed to complying with union rules and freedom of association for its own professionals and third parties, whose relationships are driven by ethics, respect, and diversity, with total rejection of anti-union practices.				3	8	
GRI 408: Child Labor 2016	408-1 Operations and suppliers at significant risk for incidents of child labor	64				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	64				4	8	

Gri Standard/ Other Source	Disclosure	Location/Description	Omission			Global Compact	SDG	GRI Sector Standard No. Ref.
			Requirement(s) Omitted	Reason	Explanation			
GRI 410: Security Practices 2016	410-1 Security personnel trained in human rights policies or procedures	The SIMPAR Group believes that humanized security can be effective, as well as encouraging security professionals to change their mindset about their role. In this first phase, priority was given to training inspectors so that they can spread the pillars within the Company. In 2024, 4% of outsourced employees in surveillance and security areas underwent human rights training (data applies to contracted companies only).				1	16	
GRI 411: Rights of Indigenous Peoples 2016	411-1 Incidents of violations involving rights of indigenous peoples	We have not identified any current decisions that indicate or recognize the existence of violations of the rights of indigenous communities in our operations.				1	2	
GRI 413: Local Communities 2016	413-1 Operations with local community engagement, impact assessments, and development programs	68				1	-	
	413-2 Operations with significant actual and potential negative impacts on local communities	68				1	1 and 2	
GRI 414: Supplier Social Assessment 2016	414-1 New suppliers that were screened using social criteria	166				2	5, 8 and 16	
	414-2 Negative social impacts in the supply chain and actions taken		All.	Information unavailable/incomplete.	The SIMPAR Group does not monitor this indicator; however, it carries out the supplier approval process and has a Code of Conduct for Third Parties.	2	5, 8 and 16	

Gri Standard/ Other Source	Disclosure	Location/Description	Omission			Global Compact	SDG	GRI Sector Standard No. Ref.
			Requirement(s) Omitted	Reason	Explanation			
Customer Relationship								
GRI 3: Material Topics 2021	3-3 Management of material topics	62						
GRI 416: Customer Health and Safety 2016	416-1 Assessment of the health and safety impacts of product and service categories	The Group's companies are assessed based on aspects related to the health and safety of employees and service providers, especially with regard to transportation, road maintenance, traffic operation and monitoring, customer service, risk management and occupational safety, preventive inspection and checklists for vehicles, trucks and machinery, before and after activities, in addition to periodic maintenance.	416-1.a.	Information unavailable/incomplete.	There is no consolidated percentage accounting for the categories of products and services evaluated that extends comprehensively to the Group companies.	-	-	
GRI 417: Marketing and Rotulagem 2016	417-3 Incidents of non-compliance concerning marketing communications	There have been no reports of non-compliance in relation to marketing communications, including advertising, promotion, and sponsorship, in the last three years.					16	
GRI 418: Customer Privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	In the last 3 years, no substantiated complaints regarding violations of privacy or loss of customer data have been identified.				-	16	

Gri Standard/ Other Source	Disclosure	Location/Description	Omission			Global Compact	SDG	GRI Sector Standard No. Ref.
			Requirement(s) Omitted	Reason	Explanation			
Climate Strategy and Environmental Management								
GRI 3: Material Topics 2021	3-3 Management of material topics	81–83						
GRI 302: Energy 2016	302-1 Energy consumption within the organization	81; 167–168				7 and 8	7, 8, 12 and 13	
	302-2 Energy consumption outside of the organization	168				8	7, 8, 12 and 13	
	302-3 Energy intensity	168				8	7, 8, 12 and 13	
	302-4 Reduction of energy consumption	169				8 and 9	7, 8, 12 and 13	
GRI 303: Water and Effluents 2018	303-1 Interactions with water as a shared resource	81				8	6 and 12	
	303-2 Management of water discharge-related impacts	81				8	6	
	303-3 Water withdrawal	81; 169				7 and 8	6	
	303-4 Water discharge	Simpar does not control the volume of water discharged. Effluents are discharged via the public sewage system or, where this is not available, via septic tanks, and collection is carried out by a specialized company.	All.	Information unavailable/incomplete.		7 and 8	6	
	303-5 Water consumption	170				8	6	
GRI 304: Biodiversity 2016	304-2 Significant impacts of activities, products and services on biodiversity	This issue does not have specific materiality for SIMPAR, but rather indirect materiality through its subsidiaries. The management approach was described on page 83.				8	6, 14 and 15	

Gri Standard/ Other Source	Disclosure	Location/Description	Omission			Global Compact	SDG	GRI Sector Standard No. Ref.
			Requirement(s) Omitted	Reason	Explanation			
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	171–176				7 and 8	3, 12, 13, 14 and 15	
	305-2 Energy indirect (Scope 2) GHG emissions	177				7 and 8	3, 12, 13, 14 and 15	
	305-3 Other indirect (Scope 3) GHG emissions	178				7 and 8	3, 12, 13, 14 and 15	
	305-4 GHG emissions intensity	179				8	13, 14 and 15	
	305-5 Reduction of GHG emissions	179				8 and 9	13, 14 and 15	
GRI 305: Emissions 2016	305-6 Emissions of ozone-depleting substances (SDO)		All.	Not applicable.	SIMPAR and its companies do not manufacture, import, or export SDO.	7 and 8	3 and 12	
	305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	180				7 and 8	3, 12, 14 and 15	
GRI 306: Waste 2020	306-1 Waste generation and significant waste-related impacts	82				8	3, 6, 11 and 12	
	306-2 Management of significant waste-related impacts	82				8	3, 6, 11 and 12	
	306-3 Waste generated	82; 182				8	3, 11 and 12	
	306-4 Waste diverted from disposal	183				8	3, 11 and 12	
	306-5 Waste directed to disposal	185				8	3, 11 and 12	
Innovation								
GRI 3: Material Topics 2021	3-3 Management of material topics	23; 73						

SASB Content Summary

Material Theme	Topic	Code	Metrics Requested by SASB	Location/Description
Financial Stability, Capital Allocation, and Business Expansion	Management of investments in environmental, social, and governance factors	FN-AC-410a.2	Description of the approach to incorporating environmental, social, and governance (ESG) factors into investment and/or asset management processes and strategies.	22–25
Corporate Governance, Ethics, and Transparency	Business Ethics	FN-AC-510a.1	Total monetary losses resulting from legal proceedings related to fraud, insider trading, antitrust and anti-competitive behavior, market manipulation, malpractice, or other related financial sector laws or regulations.	To the best of our knowledge, there have been no reports of monetary losses resulting from legal proceedings related to fraud, insider trading, antitrust and anti-competitive behavior, market manipulation, malpractice, or other financial industry-related laws or regulations in the last three years.
		FN-AC-510a.2	Description of whistleblowing policies and procedures.	46–47
Climate Strategy and Environmental Management	Greenhouse Gas Emissions	TR-RO-110a.1 / TR-AF-110a.1	Global gross Scope 1 emissions.	77; 171–176
		TR-RO-110a.2 / TR-AF-110a.2	Discussion of the long and short-term strategy or plan to manage Scope 1 emissions, emission reduction targets, and a performance analysis against those targets.	77
		TR-RO-110a.3 / TR-AF-110a.3	(1) Total fuel consumed, (2) percentage of natural gas, (3) percentage of renewable.	77; 166–168
	Air Quality	TR-RO-120a.1 / TR-AF-120a.1	Air emissions of the following pollutants: (1) NOx (excluding N ₂ O), (2) SOx, and (3) particulate matter (PM10).	77; 180
Positive Impact on Communities and Across the Value Chain	Driver Working Conditions	TR-RO-320a.3	Description of the approach to managing driver health risks in the short and long term.	59
Valuing People and Human Rights	Activity Metrics	TR-RO-000.C	Number of employees, number of truck drivers.	154

Summary of Additional Indicators

Indicator	Location/Description
Term Duration of the Board of Directors' Mandates	97
Remuneration of the CEO and Other Statutory Officers	43
Earnings Before Interest and Taxes (EBIT)	66
Contributions to Organizations	165
Other Financial Contributions	154
Salary Difference	165
Satisfaction Measurement (NPS)	91
Certifications	92
Return on Environmental Investments	81
Fines for Environmental Issues	From 2022 to 2024, we did not record any environmental fines above the materiality threshold of US\$10,000.00.
Emissions Avoided per Year	180
Assurance Letter GRI 2-5	203

Assurance Letter

GRI 2-5



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Independent Auditors' Limited Assurance Report

(This a free translation of the original report issued in Portuguese)

To the Board of Directors and Shareholders of
Simpár S.A.
São Paulo – SP

Independent Auditors' Limited Assurance Report on the Environmental, Social, and Governance (ESG) Information Included in the 2024 Integrated Annual Report of Simpár S.A.

Conclusion

We performed a limited assurance engagement on the environmental, social, and governance (ESG) information included in the “2024 Integrated Annual Report” (“Report”) of Simpár S.A. (“Company”) for the year ended December 31, 2024, prepared in accordance with the Global Reporting Initiative (GRI) Standards, the CPC 09 Guidance – Integrated Annual Report (which correlates with the International Integrated Reporting Council – IIRC’s International Framework), and the Company’s applicable internal controls (“Criteria”).

Based on the procedures performed and the evidence obtained, nothing has come to our attention that causes us to believe that the ESG information included in Simpár S.A.’s “2024 Integrated Annual Report” for the year ended December 31, 2024, was not prepared, in all material respects, in accordance with the Global Reporting Initiative (GRI) Standards, the CPC 09 Guidance – Integrated Annual Report (which correlates with the International Integrated Reporting Council – IIRC’s International Framework), and the Company’s applicable internal controls.

Our conclusion on the environmental, social and governance (ESG) information included in the Company’s 2024 Integrated Annual Report, for the fiscal year ended December 31, 2024 and prepared in accordance with the Global Reporting Initiative (GRI) - GRI Standards, with CPC Guideline 09 - Integrated Annual Report (which is correlated to the Basic Conceptual Framework of the Integrated Annual Report, prepared by the International Integrated Reporting Council - IIRC) and with the Company’s applicable internal controls, does not extend to GRI indicators 305-1, 305-2, 305-3, 305-4 and 305-5, which were not subject to limited assurance.

Basis for the Conclusion

We conducted our work in accordance with NBC TO 3000 (Revised) – Assurance Engagements Other than Audits and Reviews and ISAE 3000 (Revised) – *Assurance engagements other than audits or reviews of historical financial information*, issued by the Federal Accounting Council (CFC) and the International Auditing and Assurance Standards Board (IAASB), respectively. Our responsibilities under these standards are described in more detail in the “Our Responsibilities” section of this report.

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We complied with the independence requirements and other ethical requirements of the Professional Code of Ethics for Accountants and the Professional Standards (including the Independence Standards) issued by the Federal Accounting Council (CFC), which are 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 Firms (Legal Entities and Individuals) of Independent Auditors and ISQM 1 – *Quality Management for Firms that Perform Audits or Reviews of Financial Statements, or Other Assurance or Related Services Engagements*, issued by the CFC and IAASB, respectively. This standard requires the firm to design, implement, and operate a system of quality management, including policies or procedures regarding compliance with ethical requirements, professional standards, and applicable legal and regulatory requirements.

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

Responsibilities of the Company’s Management for the Report

The Company’s management is responsible for:

- designing, implementing, and maintaining internal controls relevant to the preparation of the information included in the Report, ensuring it is free from material misstatement, whether due to fraud or error;
- selecting appropriate Criteria for the preparation of the information included in the Report and making proper reference to or describing the Criteria used; and
- properly preparing and presenting the information included in the Report in accordance with the Criteria.

Our Responsibilities

We are responsible for:

- planning and performing the engagement to obtain limited assurance as to whether the environmental, social, and governance (ESG) information included in the Company’s Report for the year ended December 31, 2024, prepared in accordance with the Criteria, is free from material misstatement, whether due to fraud or error;
- forming an independent conclusion, based on the procedures performed and the evidence obtained; and
- reporting our conclusion to the Company’s Board of Directors and Shareholders.

Summary of the Work Performed as a Basis for Our Conclusion

We exercised professional judgment and maintained professional skepticism throughout the engagement. We designed and performed our procedures to obtain sufficient and appropriate evidence regarding the environmental, social, and governance (ESG) information disclosed in the Company’s Report, in order to provide a basis for our conclusion. The procedures we selected depended on our understanding of the ESG information presented in the Company’s Report and other engagement circumstances, as well as our consideration of the areas where material misstatements are likely to arise. In conducting our work, we:

- a) we planned the engagement considering the materiality of the aspects related to the Company’s activities, the relevance of the disclosed environmental, social, and governance (ESG) information, the volume of quantitative and qualitative information, and the operational systems and internal controls that served as the basis for the preparation of the ESG information included in the Report;

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- b) obtained an understanding of the calculation methodologies and the procedures used to compile the indicators through inquiries and interviews with the managers responsible for preparing the environmental, social, and governance (ESG) information;
- c) performed analytical procedures on the quantitative information and made inquiries regarding the qualitative information and its correlation with the indicators disclosed in the information presented in the Report; and
- d) evaluated the process for preparing the Report, as well as its structure and content, in accordance with the Criteria.

The procedures performed in a limited assurance engagement vary in nature and timing, and are less extensive than those performed in a reasonable assurance engagement. As a result, the level of assurance obtained in a limited assurance engagement is substantially lower than the level that would have been obtained had a reasonable assurance engagement been performed.

São Paulo, August 8, 2025

KPMG Auditores Independentes Ltda.
CRC 2SP-014428/O-6

ORIGINAL REPORT IN PORTUGUESE SIGNED BY
Bernardo Moreira Peixoto Neto
Contador CRC RJ-064887/O-8

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SIMPAR

Credits and Corporate Information

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