(A free translation of the original in Portuguese)

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Notes to the parent company and consolidated quarterly information

Vamos Locação de Caminhões, Máquinas e Equipamentos S.A.

Balance sheet

As at June 30, 2026 and December 31, 2025

In thousands of Brazilian Reais (A free translation of the original in Portuguese)

Assets		Parent company		Consolidated	
Current assets	**Note**	**06/30/2026**	**12/31/2025**	**06/30/2026**	**12/31/2025**
Cash and cash equivalents	6	178,758	320,004	185,221	325,423
Marketable securities and financial investments	7	4,338,036	4,471,300	4,221,786	4,392,585
Derivative financial instruments	5.3 (b)	39,119	55,455	39,119	55,455
Trade receivables	8	910,571	608,304	970,098	667,582
Inventories	9	3,641	2,865	106,608	130,585
Assets held for sale	10	474,023	502,821	474,023	502,821
Taxes recoverable		19,075	17,546	46,544	57,846
Income tax and social contribution recoverable	19.3	228,379	247,779	232,223	253,296
Prepaid expenses		59,921	13,116	61,884	15,483
Advances to third parties		33,815	29,406	14,816	15,934
Other credits		17,805	6,156	25,437	14,147
Total current assets		**6,303,143**	**6,274,752**	**6,377,759**	**6,431,157**
Long-term receivables					
Derivative financial instruments	5.3 (b)	150,204	157,527	150,204	236,145
Trade receivables	8	139,815	23,213	139,815	23,213
Deferred income tax and social contribution	19.1	-	-	73,447	68,130
Judicial deposits	20.1	844	792	2,349	1,799
Indemnification assets	20.5	1,040	702	20,331	18,454
Other credits		4,393	3,279	4,489	3,367
		296,296	**185,513**	**390,635**	**351,108**
Investments	11.1	147,596	140,018	14,993	10,076
Property and equipment	12	15,671,488	15,876,887	15,813,085	15,995,284
Intangible assets	13	124,064	123,052	176,330	176,962
Total non-current assets		**16,239,444**	**16,325,470**	**16,395,043**	**16,533,430**
Total assets		**22,542,587**	**22,600,222**	**22,772,802**	**22,964,587**

Vamos Locação de Caminhões, Máquinas e Equipamentos S.A.

Balance sheet
As at June 30, 2026 and December 31, 2025
In thousands of Brazilian Reais (A free translation of the original in Portuguese)

Liabilities		Parent company		Consolidated	
Current	**Note**	**06/30/2026**	**12/31/2025**	**06/30/2026**	**12/31/2025**
Trade payables	14	846,655	621,704	889,890	696,798
Loans, borrowings and debentures	15	1,840,916	1,663,788	1,807,861	1,669,708
Derivative financial instruments	5.3 (b)	268,950	69,001	281,647	69,001
Right-of-use leases	16	8,204	7,860	20,339	20,684
Assignment of receivables	17	485,767	666,483	487,241	666,483
Labor liabilities		41,536	34,960	56,932	48,591
Tax liabilities		21,204	43,807	25,273	51,482
Advances from customers		98,213	42,248	110,316	64,488
Dividends and interest on capital payable		-	128,764	501	132,628
Payables for the acquisition of companies	18	16,293	15,249	84,602	85,698
Other payables		45,573	33,513	51,680	47,162
Total current liabilities		**3,673,311**	**3,327,377**	**3,816,282**	**3,552,723**
Non-current liabilities					
Trade payables	14	39,993	37,434	39,993	37,434
Loans, borrowings and debentures	15	13,870,877	14,835,704	13,785,515	14,928,953
Derivative financial instruments	5.3 (b)	153,982	149,955	282,368	149,955
Right-of-use leases	16	42,240	44,606	63,857	70,869
Deferred income tax and social contribution	19.1	1,004,962	973,954	1,004,962	973,954
Assignment of receivables	17	423,925	637,736	424,762	637,736
Provision for judicial and administrative litigation	20.2	7,099	6,032	28,801	25,474
Payables for the acquisition of companies	18	24,261	22,667	24,261	22,667
Other payables		3,464	2,681	3,528	2,746
Total non-current liabilities		**15,570,803**	**16,710,769**	**15,658,047**	**16,849,788**
Total liabilities		**19,244,114**	**20,038,146**	**19,474,329**	**20,402,511**
Equity					
Share capital	22.1	1,168,794	1,012,950	1,168,794	1,012,950
Capital reserves	22.2 (a/b)	1,851,176	1,585,669	1,851,176	1,585,669
Treasury shares	22.2 (c)	(256)	(174,919)	(256)	(174,919)
Earnings reserves		342,526	154,819	342,526	154,819
Other comprehensive income		(63,767)	(16,443)	(63,767)	(16,443)
Total equity		**3,298,473**	**2,562,076**	**3,298,473**	**2,562,076**
Total liabilities and equity		**22,542,587**	**22,600,222**	**22,772,802**	**22,964,587**

Vamos Locação de Caminhões, Máquinas e Equipamentos S.A.

Statement of income

For the periods ended June 30, 2026 and 2025

In thousands of Brazilian Reais, except for earnings per share (A free translation of the original in Portuguese)

	Note	Parent company				Consolidated			
		Quarter-to-date		Period-to-date		Quarter-to-date		Period-to-date	
		04/01/2026 to 06/30/2026	04/01/2025 to 06/30/2025	01/01/2026 to 06/30/2026	01/01/2025 to 06/30/2025	04/01/2026 to 06/30/2026	04/01/2025 to 06/30/2025	01/01/2026 to 06/30/2026	01/01/2025 to 06/30/2025
Net revenue from sale, lease, rendering of services and sale of assets	24	**1,451,310**	**1,320,292**	**2,962,882**	**2,568,846**	**1,564,305**	**1,411,666**	**3,184,595**	**2,743,682**
(-) Cost of sales, leases and rendering of services	25	(328,495)	(283,081)	(650,834)	(545,065)	(415,858)	(357,635)	(821,289)	(690,016)
(-) Cost of sale of assets	25	(361,487)	(300,130)	(811,403)	(569,603)	(361,487)	(300,130)	(811,403)	(569,603)
(=) Total cost of sales and/or services		**(689,982)**	**(583,211)**	**(1,462,237)**	**(1,114,668)**	**(777,345)**	**(657,765)**	**(1,632,692)**	**(1,259,619)**
(=) Gross profit		**761,328**	**737,081**	**1,500,645**	**1,454,178**	**786,960**	**753,901**	**1,551,903**	**1,484,063**
Selling expenses	25	(33,305)	(31,841)	(63,845)	(52,072)	(37,040)	(35,233)	(71,290)	(59,289)
Administrative expenses	25	(35,085)	(28,564)	(70,300)	(51,314)	(50,676)	(43,538)	(101,839)	(81,417)
Provision for expected credit losses (impairment) of trade receivables	25	(22,278)	(35,933)	(48,111)	(64,835)	(26,517)	(36,264)	(53,293)	(65,283)
Other operating income (expenses), net	25	(54)	(1,850)	(986)	150	2,899	15,017	6,148	18,970
Equity in earnings of subsidiaries	11.1	(5,502)	10,678	(93)	253	109	-	109	-
(=) Profit before finance income and costs		**665,104**	**649,571**	**1,317,310**	**1,286,360**	**675,735**	**653,883**	**1,331,738**	**1,297,044**
Finance income	26	178,469	132,182	336,753	225,062	176,211	130,802	329,175	222,051
Finance costs	26	(715,713)	(659,502)	(1,409,119)	(1,239,660)	(723,601)	(662,372)	(1,417,998)	(1,246,843)
(=) Finance result, net		**(537,244)**	**(527,320)**	**(1,072,366)**	**(1,014,598)**	**(547,390)**	**(531,570)**	**(1,088,823)**	**(1,024,792)**
(=) Profit before income tax and social contribution		**127,860**	**122,251**	**244,944**	**271,762**	**128,345**	**122,313**	**242,915**	**272,252**
Income tax and social contribution - current	19.3	-	-	-	-	(1,113)	(767)	(3,288)	(839)
Income tax and social contribution - deferred	19.3	(26,792)	(29,485)	(57,238)	(71,166)	(26,164)	(28,780)	(51,921)	(70,817)
(=) Total income tax and social contribution		**(26,792)**	**(29,485)**	**(57,238)**	**(71,166)**	**(27,277)**	**(29,547)**	**(55,209)**	**(71,656)**
(=) Profit for the period		**101,068**	**92,766**	**187,706**	**200,596**	**101,068**	**92,766**	**187,706**	**200,596**
(=) Basic earnings per share at the end of the period (in R$)	28 (a)					0.1597		0.1899	
(=) Diluted earnings per share at the end of the period (in R$)	28 (b)					0.1597		0.1898	

Vamos Locação de Caminhões, Máquinas e Equipamentos S.A.

Statement of changes in equity

For the periods ended June 30, 2026 and 2025

In thousands of Brazilian Reais (A free translation of the original in Portuguese)

	Parent company				Consolidated			
	Quarter-to-date		Period-to-date		Quarter-to-date		Period-to-date	
	04/01/2026 to 06/30/2026	04/01/2025 to 06/30/2025	01/01/2026 to 06/30/2026	01/01/2025 to 06/30/2025	04/01/2026 to 06/30/2026	04/01/2025 to 06/30/2025	01/01/2026 to 06/30/2026	01/01/2025 to 06/30/2025
Profit for the period	**101,068**	**92,766**	**187,706**	**200,596**	**101,068**	**92,766**	**187,706**	**200,596**
Items that will or may be subsequently reclassified to profit or loss:					-			
Gain (loss) on cash flow hedge - effective portion of changes in fair value	(5,156)	51,894	(71,494)	35,156	(5,156)	51,894	(71,494)	35,156
Deferred income tax and social contribution on cash flow hedge	1,753	(17,644)	24,307	(11,953)	1,753	(17,644)	24,307	(11,953)
Cumulative translation adjustments	94	112	(137)	(139)	94	112	(137)	(139)
	(3,309)	**34,362**	**(47,324)**	**23,064**	**(3,309)**	**34,362**	**(47,324)**	**23,064**
Total comprehensive income for the period	**97,759**	**127,128**	**140,382**	**223,660**	**97,759**	**127,128**	**140,382**	**223,660**

Vamos Locação de Caminhões, Máquinas e Equipamentos S.A.

Statement of changes in equity

For the periods ended June 30, 2026 and 2025

In thousands of Brazilian Reais

(A free translation of the original in Portuguese)

		Capital reserve			Earning reserves			
	Share capital	Share-based payment transactions	Special reserve	Treasury shares	Investment reserve	Profit (loss) for the period	Other comprehensive income	Total equity
At December 31, 2024	**1,012,950**	**845**	**1,585,235**	**(112,864)**	**-**	**(23,883)**	**(19,910)**	**2,442,373**
Profit for the period	-	-	-	-	-	200,596	-	200,596
Results of derivative financial instruments, net of taxes	-	-	-	-	-	-	23,203	23,203
Cumulative translation adjustments	-	-	-	-	-	-	(139)	(139)
Total comprehensive income for the period, net of taxes	**-**	**-**	**-**	**-**	**-**	**200,596**	**(23,064)**	**223,660**
Repurchase of treasury shares	-	-	-	(61,809)	-	-	-	(61,809)
Share-based payment transactions	-	(367)	-	367	-	-	-	-
At June 30, 2025	**1,012,950**	**478**	**1,585,235**	**(174,306)**	**-**	**176,713**	**3,154**	**2,604,224**
At December 31, 2025	**1,012,950**	**434**	**1,585,235**	**(174,919)**	**154,819**	**-**	**(16,442)**	**2,562,077**
Profit for the period	-	-	-	-	-	187,706	-	187,706
Results of derivative financial instruments, net of taxes	-	-	-	-	-	-	(47,187)	(47,187)
Cumulative translation adjustments	-	-	-	-	-	-	(137)	(137)
Total comprehensive income for the period, net of taxes	**-**	**-**	**-**	**-**	**-**	**187,706**	**(47,324)**	**140,382**
Cancellation of treasury shares	-	-	(174,919)	174,919	-	-	-	-
Repurchase of treasury shares	-	-	-	(256)	-	-	-	(256)
Capital contribution	155,844	-	444,156	-	-	-	-	600,000
Share issuance costs	-	-	(3,730)	-	-			(3,730)
At June 30, 2026	**1,168,794**	**434**	**1,850,742**	**(256)**	**154,819**	**187,706**	**(63,766)**	**3,298,473**

Vamos Locação de Caminhões, Máquinas e Equipamentos S.A.

Statement of cash flows - indirect method
For the periods ended June 30, 2026 and 2025
In thousands of Brazilian Reais (A free translation of the original in Portuguese)

	Note	Parent company 06/30/2026	Parent company 06/30/2025 Restated (Note 2.1.1)	Consolidated 06/30/2026	Consolidated 06/30/2025 Restated (Note 2.1.1)
Cash flows from operating activities					
Profit before income tax and social contribution		244,944	271,762	242,915	272,252
Adjustments to:					
Depreciation and amortization	25	575,716	481,974	591,137	500,795
Equity in earnings of subsidiaries	11.1	93	(253)	(109)	-
Cost of disposal sale of assets	25	811,403	569,603	811,403	569,603
Provision (reversal) for judicial and administrative litigation	25	728	419	1,680	155
Provision for expected credit losses (impairment) of trade receivables	25	48,111	64,835	53,293	65,283
Write-off of other property and equipment		7,579	2,381	15,720	9,892
Gains (losses) on derivative transactions (hedge)	26	243,588	293,011	396,429	293,011
Interest/indexation accruals and foreign exchange gains/losses on loans, borrowings and debentures, leases payable and other financial liabilities	29	1,121,406	908,460	968,182	910,962
Interest accrual in accordance with CPC-06 (R2)	8.1	(10,990)	-	(10,990)	-
Expenses related to fundraising	26	25,333	17,643	26,787	17,643
Interest on discounted trade notes	26	-	8,366	259	8,917
		3,067,911	**2,618,201**	**3,096,706**	**2,648,513**
Changes in:					
Trade receivables		(455,990)	(140,715)	(461,680)	(154,688)
Inventories		(776)	(45)	23,977	12,433
Taxes recoverable		(1,529)	10,317	11,302	722
Trade payables		(21,035)	65,947	(53,699)	60,366
Labor and tax liabilities		(16,027)	13,624	(17,868)	10,240
Other current and non-current assets and liabilities		22,258	(97,327)	3,087	(105,141)
Changes in operating assets/liabilities		**(473,099)**	**(148,199)**	**(494,881)**	**(176,068)**
Interest paid on loans, borrowings, debentures and leases	29	(801,997)	(883,156)	(796,493)	(884,733)
Purchase of operational fixed assets for leasing	29	(833,133)	(1,479,669)	(856,202)	(1,488,121)
Income tax and social contribution paid	19.4	-	-	(708)	(670)
Investments in (redemption of) marketable securities and financial investments		133,264	(1,313,210)	170,799	(1,328,578)
Cash generated by (used in) operating activities		**1,092,946**	**(1,206,033)**	**1,119,221**	**(1,229,657)**
Cash flows from investing activities					
Capital increase in subsidiaries and associates	11.1	(4,808)	(2,400)	(4,808)	-
Advance for future capital increase	11.1	(3,000)	(3,599)	-	-
Acquisition of property and equipment	29	(1,245)	(1,254)	(21,182)	(11,954)
Acquisition of intangible assets	13	(1,825)	(1,360)	(1,866)	(1,566)
Cash used in investing activities		**(10,878)**	**(8,613)**	**(27,856)**	**(13,520)**
Dividends and interest on capital paid		(128,764)	(249,087)	(132,128)	(249,087)
Payment of contracted derivatives for hedge purposes		(151,514)	(86,840)	(151,514)	(86,840)
Repurchase of treasury shares	22.2	(256)	(61,809)	(256)	(61,809)
Loans, borrowings and debentures	29	569,810	2,635,197	569,810	2,635,197
Payments of loans, borrowings, debentures and leases	29	(1,625,060)	(799,168)	(1,632,260)	(806,663)
New assignments of FIDC credit rights	17	77,261	416,487	79,987	416,487
Payment of assignment of receivables	17	(561,061)	(466,060)	(561,476)	(466,060)
Payment of installment for company acquisition		-	(2,174)	-	(12,323)
Sale of receivables		-	(174,596)	-	(174,596)
Capital contribution		600,000	-	600,000	-
Share issuance costs		(3,730)	-	(3,730)	-
Cash generated by (used in) financing activities		**(1,223,314)**	**1,211,950**	**(1,231,567)**	**1,194,306**
Net decrease in cash and cash equivalents		**(141,246)**	**(2,696)**	**(140,202)**	**(48,871)**
Cash and cash equivalents					
At the beginning of the period	6	320,004	102,026	325,423	152,938
At the end of the period	6	178,758	99,330	185,221	104,067
Net decrease in cash and cash equivalents		**(141,246)**	**(2,696)**	**(140,202)**	**(48,871)**
Main non-cash transactions in the balance sheet					
Borrowings for the acquisition of property and equipment		(74,830)	-	(74,830)	-
Addition of right of use (IFRS 16)		(1,947)	(7,585)	(3,213)	(20,311)

Vamos Locação de Caminhões, Máquinas e Equipamentos S.A.

Statement of value added

For the periods ended June 30, 2026 and 2025

In thousands of Brazilian Reais

(A free translation of the original in Portuguese)

		Parent company				Consolidated			
		Quarter-to-date		Period-to-date		Quarter-to-date		Period-to-date	
	Note	04/01/2026 to 06/30/2026	04/01/2025 to 06/30/2025	01/01/2026 to 06/30/2026	01/01/2025 to 06/30/2025	04/01/2026 to 06/30/2026	04/01/2025 to 06/30/2025	01/01/2026 to 06/30/2026	01/01/2025 to 06/30/2025
Revenues									
Revenues and contracts with customers		1,562,672	1,422,027	3,181,780	2,768,366	1,704,845	1,533,640	3,466,213	2,982,072
Provision for expected credit losses (impairment) of trade receivables	25	(22,278)	(35,933)	(48,111)	(64,835)	(26,517)	(36,264)	(53,293)	(65,283)
Other operating income		916	(388)	1,357	603	4,914	15,752	9,426	17,514
		1,541,310	**1,385,706**	**3,135,026**	**2,704,134**	**1,683,242**	**1,513,128**	**3,422,346**	**2,934,303**
Inputs acquired from third parties									
Cost of sales, leases and rendering of services		(442,639)	(387,472)	(974,328)	(743,103)	(508,242)	(438,639)	(1,098,598)	(851,704)
Materials, electric power, services provided by third parties and others		(27,094)	(21,616)	(56,164)	(56,308)	(35,909)	(30,377)	(73,701)	(73,166)
		(469,733)	**(409,088)**	**(1,030,492)**	**(799,411)**	**(544,151)**	**(469,016)**	**(1,172,299)**	**(924,870)**
Gross value added		**1,071,577**	**976,618**	**2,104,534**	**1,904,723**	**1,139,091**	**1,044,112**	**2,250,047**	**2,009,433**
Retentions									
Depreciation and amortization	25	(289,391)	(247,247)	(575,716)	(481,974)	(295,795)	(257,189)	(591,137)	(500,795)
Net value added produced		**782,186**	**729,371**	**1,528,818**	**1,422,749**	**843,296**	**786,923**	**1,658,910**	**1,508,638**
Value added received through transfer									
Equity in earnings of subsidiaries	11.1	(5,502)	10,678	(93)	253	109	-	109	-
Finance income		186,833	137,350	352,562	234,541	184,909	136,100	345,681	231,732
		181,331	**148,028**	**352,469**	**234,794**	**185,018**	**136,100**	**345,790**	**231,732**
Total value added to distribute		**963,517**	**877,399**	**1,881,287**	**1,657,543**	**1,028,314**	**923,023**	**2,004,700**	**1,740,370**
Value added distributed									
Personnel									
Direct compensation		44,453	34,481	86,907	58,941	62,787	52,912	123,470	94,806
Governance Severance Indemnity Fund for Employees (FGTS)		3,003	2,766	5,699	5,155	4,255	4,192	8,383	7,853
Benefits		5,037	8,610	8,786	7,385	8,530	11,622	15,490	13,466
		52,493	**45,857**	**101,392**	**71,481**	**75,572**	**68,726**	**147,343**	**116,125**
Taxes, fees and contributions						-			
Federal taxes		66,210	46,353	127,358	93,959	81,082	53,288	156,297	101,237
State taxes		24,777	19,997	48,777	46,581	43,175	32,643	87,587	69,892
Municipal taxes		549	321	995	462	965	667	1,746	1,013
		91,536	**66,671**	**177,130**	**141,002**	**125,222**	**86,598**	**245,630**	**172,142**
Debt remuneration						-			
Interest and bank fees		714,921	669,644	1,408,106	1,239,660	722,808	672,514	1,416,984	1,246,843
Lease of trucks, machinery and equipment	25	2,497	962	5,012	2,461	3,126	1,549	6,214	2,893
Lease of properties	25	1,002	1,499	1,941	2,343	518	870	823	1,771
		718,420	**672,105**	**1,415,059**	**1,244,464**	**726,452**	**674,933**	**1,424,021**	**1,251,507**
Equity remuneration						-			
Retained earnings for the period		101,068	92,766	187,706	200,596	101,068	92,766	187,706	200,596
		101,068	**92,766**	**187,706**	**200,596**	**101,068**	**92,766**	**187,706**	**200,596**
Value added distributed		**963,517**	**877,399**	**1,881,287**	**1,657,543**	**1,028,314**	**923,023**	**2,004,700**	**1,740,370**

In thousands of Brazilian Reais

1. General information

Vamos Locação de Caminhões, Máquinas e Equipamentos S.A. ("Vamos", "Parent Company" or "Company") registered office is located at Dr. Renato Paes de Barros, 1,017, floor 6, Itaim Bibi, City of São Paulo. The Company is a publicly-traded corporation listed on the B3 S.A. - Brasil, Bolsa e Balcão on the New Market Segment which is the highest level of corporate governance required by the Brazilian capital market, under the ticker symbol VAMO3, since January 29, 2021.

The Company operates in the truck, heavy machinery and equipment rental segment, making its own assets available to clients through rental agreements. These agreements can have different commercial structures and terms, depending on the nature of the asset, the customer's profile, and the commercial strategy adopted. The Company also sells the used assets at the end of the rental period. The Company together with its subsidiaries ("Vamos Group") also operates in the industrial sector, engaging in activities related to truck customization and the manufacture and sale of road implements.

Vamos is controlled by Simpar S.A. ("Simpar"), which directly holds 56.9% of its shares at June 30, 2026 (56.8% at December 31, 2025).

1.1. Significant Events During the Six-Month Period Ended June 30, 2026

1.1.1. Aumento de capital por subscrição privado

On May 15, 2026, the Company's Board of Directors approved the capital increase in connection with the private share subscription transaction announced to the market through a Material Fact Notice (Fato Relevante) on March 5, 2026. The transaction involved the participation of BNDES Participações S.A. ("BNDESPAR") and Simpar S.A., the Company's controlling shareholder.

The capital increase was fully subscribed and paid-in through the issuance of 155,844,156 new common shares, registered, book-entry and with no par value, at an issue price of R$3.85 per share, totaling R$600,000, of which R$596,270 was recorded net of transaction costs.

Pursuant to the corporate resolution approving the transaction, of the total proceeds from the share issuance, R$155,844 was allocated to the Company's share capital account, corresponding to R$1.00 per share issued, while R$444,156 was recognized in capital reserves in accordance with the applicable corporate legislation. After deducting transaction costs incurred in connection with the offering, the net amount recognized in capital reserves totaled R$440,426.

1.2. List of subsidiaries and associates

The subsidiaries which comprise the Vamos Group corporate structure are:

Corporate name	Subsidiary	Domicile	Segment	% interest 06/30/2026	% interest 12/31/2025
Vamos Seminovos S.A. ("Seminovos")	Direct	Brazil	Sale of trucks, machinery and equipment	100.0	100.0
BMB Mode Center S.A. ("BMB Brasil") (i)	Indirect	Brazil	Customization of trucks and buses	100.0	100.0
BMB Latin América Sociedade Anonima de Capital Variable ("BMB Mexico") (i)	Indirect	Mexico	Customization of trucks and buses	100.0	100.0
Rafe Investimentos e Participações S.A. ("Rafe Investimentos") (i)	Indirect	Brazil	Non-operating holding company	100.0	100.0
Braga Company Investimentos e Participações S.A. ("Braga Company") (i)	Indirect	Brazil	Non-operating holding company	100.0	100.0
Truckvan Indústria e Comércio Ltda. ("Truckvan") (i)	Indirect	Brazil	Manufacturing and sales of road implements	100.0	100.0
Vamos Europe Société Anonyme ("Vamos Europe")	Direct	Luxembourg	Non-operating holding company	100.0	-
BSIM Participações e Holding Ltda. ("BSIM")	Direct	Brazil	Non-operating holding company	12.5	-
ASIM Participações e Holding ("ASIM") (ii)	Direct	Brazil	Non-operating holding company	11.3	-

(i) As the Company entered into agreement with shareholders for the purchase of the remaining 30%, interests in indirect subsidiaries were fully considered.
(ii) In March 2026, the Company made investments in an associate, which is engaged in providing air taxi services to SIMPAR Group.

1.3. Risks related to climate change and the sustainability strategy

There have been no changes to the risks and strategy related to climate change compared to the information disclosed in the Company's Annual Financial Statements, published on March 25, 2026.

1.4. Tax Reform on consumption

In December 2023, Constitutional Amendment No. 132 was enacted, establishing the Consumption Tax Reform based on the dual VAT model (CBS and IBS), in addition to the Selective Tax.

Considering that the regulation of the Tax Reform is still underway and that the transition period, started in 2026, will extend until 2032, no material impacts from the Tax Reform on the Company's financial statements for the six-month period ended June 30, 2026 were identified. The Company continues to monitor the possible effects of the reform as from January 1, 2027.

2. Basis of preparation and presentation of the parent company and consolidated financial statements and material accounting policies

2.1 Statement of compliance (Accounting Pronouncements Committee – CPC and standards from International Financial Reporting Standards – IFRS)

The parent company and consolidated interim financial information (in this case, the "quarterly information") has been prepared in accordance with Technical Pronouncement CPC 21 (R1) - "Interim Financial Reporting", issued by the Brazilian Accounting Pronouncements Committee ("CPC") and approved by the Federal Accounting Council ("CFC"), as well as with IAS 34 – "Interim Financial Reporting" issued by the International Accounting Standards Board ("IASB"), and is presented in a manner consistent with the standards approved and issued by the Brazilian Securities Commission ("CVM"), applicable to the preparation of Quarterly Information ("ITR").

This interim financial information contains selected explanatory notes that explain significant events and transactions, which allow the understanding of the changes occurred in the Group's financial position and performance since its last parent company and consolidated annual financial statements. Therefore, this interim information should be read in conjunction with the Company's financial statements for the year ended December 31, 2025, published on March 25, 2026.

All information of significance to the interim financial information, and only such information, is being disclosed, being consistent with that used by Management in the performance of its duties.

This interim financial information was approved and authorized for issuance by the Board of Directors on August 11, 2026.

a) Basis of measurement

The parent company and consolidated interim financial information was prepared on the historical cost basis, except for financial instruments measured at fair value through profit or loss and through other comprehensive income, as disclosed in the respective note, when applicable.

2.1.1. Reclassification of comparative figures – statement of cash flows

The Company is restating the comparative figures at June 30, 2025, in the statement of cash flows, to reclassify the amounts of "Interest/indexation accruals and foreign exchange gains/losses on loans, borrowings and debentures, leases payable and other financial liabilities", previously presented as financing activities, to operating activities, as they refer to non-cash items and, for this reason, presented as adjustment to profit before income tax and social contribution.

In thousands of Brazilian Reais

						June 30, 2025
			Parent company			Consolidated
	Previously disclosed	Reclassifications	Restated	Previously disclosed	Reclassifications	Restated
Cash flows from operating activities						
Interest/indexation accruals and foreign exchange gains/losses on loans, borrowings and debentures, leases payable and other financial liabilities	-	908,460	908,460	-	910,962	910,962
	1,709,741	**908,460**	**2,618,201**	**1,737,551**	**910,962**	**2,648,513**
Changes in operating assets/liabilities	**(148,199)**	**-**	**(148,199)**	**(176,068)**	**-**	**(176,068)**
Cash used in operating activities	**(2,114,493)**	**908,460**	**(1,206,033)**	**(2,140,619)**	**910,962**	**(1,229,657)**
Cash flows from investing activities						
Cash used in investing activities	**(8,613)**	**-**	**(8,613)**	**(13,520)**	**-**	**(13,520)**
Cash flows from financing activities						
Interest/indexation accruals and foreign exchange gains/losses on loans, borrowings and debentures, leases payable and other financial liabilities	908,460	(908,460)	-	910,962	(910,962)	-
Cash generated by financing activities	**2,120,410**	**(908,460)**	**1,211,950**	**2,105,268**	**(910,962)**	**1,194,306**
Net decrease in cash and cash equivalents	**(2,696)**	**-**	**(2,696)**	**(48,871)**	**-**	**(48,871)**
Cash and cash equivalents						
At the beginning of the period	102,026	-	102,026	152,938	-	152,938
At the end of the period	99,330	-	99,330	104,067	-	104,067
Net decrease in cash and cash equivalents	**(2,696)**	**-**	**(2,696)**	**(48,871)**	**-**	**(48,871)**

The restatement is intended to standardize and bring more consistency with the accounting practices, the change does not have impact on the result for the year, equity, or total cash flow for the year.

2.2. Statement of value added ("DVA")

Presentation of the parent company and consolidated statements of value added (DVA) is required by the Brazilian corporate legislation and accounting practices adopted in Brazil applicable to listed companies.

The international financial reporting standards (IFRS) do not require the presentation of such statement. Accordingly, under the IFRS this statement is presented as supplementary information, and not as part of the set of parent company and consolidated financial statements.

The DVA was prepared in accordance with the criteria defined in Technical Pronouncement CPC 09 - "Statement of Value Added".

3. Use of estimates and judgments

In preparing this interim financial information, Management made judgments, estimates and assumptions that affect the application of the Group's accounting policies and the reported amounts of assets, liabilities, income and expenses. Actual results may differ from these estimates.

Estimates and underlying assumptions are reviewed on an ongoing basis, and changes are recognized prospectively.

The significant judgments made by the Company during the application of the Group's accounting policies and the information on the uncertainties related to the assumptions and estimates that have a significant risk of resulting in a material adjustment are the same as those disclosed in the last parent company and consolidated annual financial statements, published on March 25, 2026.

4. Segment information

Operating segments are defined as components that develop business activities: (i) from which they can earn revenue and on which they incur expenses; (ii) whose operating results are regularly reviewed by the chief operating decision-maker responsible for determining the resources to be allocated to the segment and evaluating its performance; and (iii) for which separable financial information is available.

Information by operating segments is reported in a manner consistent with the internal reporting provided to the chief operating decision-maker. The chief operating decision-maker, which is responsible for allocating resources and assessing performance of the operating segments, is the Executive Board, which also makes the Group's strategic decisions. The performance of the operating segments is assessed mainly based on the metric EBIT ("Operating profit before finance income and costs and taxes").

In thousands of Brazilian Reais

The results per segment, as well as the assets and liabilities, consider the items directly attributable to the segment, as well as those that may be allocated on reasonable bases.

The Vamos Group’s businesses were divided into two operating segments based on their activities, which basically comprise:

a) Lease: lease of trucks, machinery and equipment and fleet management, as well as the sale of these assets at the end of their useful life.

b) Industry: customization of trucks, manufacturing and sale of road implements.

No customer accounted for more than 10% of the net operating revenue for the six-month periods ended June 30, 2026 and 2025.

The business segment information attributed to the Vamos Group for the six-month periods ended June 30, 2026 and 2025 was as follows:

				June 30, 2026
	Lease	Industry (i)	Eliminations / Adjustments	Consolidated
Net revenue from sale, lease, rendering of services and sale of assets used in leases	**2,965,536**	**266,450**	**(47,391)**	**3,184,595**
(-) Cost of sales, leases and rendering of services	**(654,365)**	**(214,032)**	**47,108**	**(821,289)**
Cost of sales, leases and rendering of services, excluding depreciation	(84,286)	(204,599)	47,108	(241,777)
Depreciation	(570,079)	(9,433)	-	(579,512)
(-) Cost of sale of assets	**(811,403)**	**-**	**-**	**(811,403)**
(=) Gross profit	**1,499,768**	**52,418**	**(283)**	**1,551,903**
General and administrative expenses	**(141,012)**	**(32,400)**	**283**	**(173,129)**
Selling expenses, excluding depreciation	(64,024)	(6,164)	-	(70,188)
Administrative expenses, excluding depreciation	(66,513)	(25,086)	283	(91,316)
Depreciation	(10,475)	(1,150)	-	(11,625)
Provision for expected credit losses (impairment) of trade receivables	**(48,840)**	**(4,453)**	**-**	**(53,293)**
Other operating income, net	**5,016**	**1,132**	**-**	**6,148**
Equity in earnings of subsidiaries	**109**	**-**	**-**	**109**
Operating profit before finance income and costs and taxes	**1,315,041**	**16,697**	**-**	**1,331,738**
Finance income				329,175
Finance costs				(1,417,998)
Profit before income tax and social contribution				**242,915**
Income tax and social contribution				(55,209)
Profit for the period				**187,706**
Total assets per segment at June 30, 2026	**26,016,273**	**415,906**	**(3,659,377)**	**22,772,802**
Total liabilities per segment at June 30, 2026	**(22,584,851)**	**(258,456)**	**3,368,978**	**(19,474,329)**
Depreciation and amortization at June 30, 2026	**(580,554)**	**(10,583)**	**-**	**(591,137)**

(i) The manufacturing and customization of trucks segment refers to the operations of BMB Brasil, BMB Mexico and Truckvan Group.

In thousands of Brazilian Reais

	Lease	Industry	Eliminations / Adjustments	Consolidated
				June 30, 2025
Net revenue from sale, lease, rendering of services and sale of assets used in leases	**2,577,518**	**172,748**	**(6,584)**	**2,743,682**
(-) Cost of sales, leases and rendering of services	**(554,489)**	**(139,810)**	**4,283**	**(690,016)**
Cost of sales, leases and rendering of services, excluding depreciation	(74,124)	(128,669)	4,283	(198,510)
Depreciation	(480,365)	(11,141)	-	(491,506)
(-) Cost of sale of assets	**(569,603)**	**-**	**-**	**(569,603)**
(=) Gross profit	**1,453,426**	**32,938**	**(2,301)**	**1,484,063**
General and administrative expenses	**(112,518)**	**(30,488)**	**2,301**	**(140,705)**
Selling expenses, excluding depreciation	(52,619)	(4,978)	-	(57,597)
Administrative expenses, excluding depreciation	(51,757)	(24,363)	2,301	(73,819)
Depreciation	(8,142)	(1,147)	-	(9,289)
Provision for expected credit losses (impairment) of trade receivables	**(65,266)**	**(17)**	**-**	**(65,283)**
Other operating income, net	14,779	4,191	-	18,970
Operating profit before finance income and costs and taxes	**1,290,421**	**6,624**	**-**	**1,297,045**
Finance income				221,751
Finance costs				(1,246,843)
Profit before income tax and social contribution				**272,253**
Income tax and social contribution				(71,656)
Profit for the period from continuing operations				**200,597**
Total assets per segment at June 30, 2025	**22,160,753**	**334,500**	**(51,809)**	**22,443,444**
Total liabilities per segment at June 30, 2025	**(19,745,311)**	**(205,219)**	**112,309**	**(19,839,221)**
Depreciation and amortization at June 30, 2025	**(488,507)**	**(12,289)**	**-**	**(500,796)**

In thousands of Brazilian Reais

5. Financial instruments and risk management

5.1. Financial instruments by category

The financial instruments are presented in the following accounting classifications:

	June 30, 2026			Parent company December 31, 2025		
	Assets at fair value through profit or loss	Amortized cost	Total	Assets at fair value through profit or loss	Amortized cost	Total
Assets, as per the balance sheet						
Cash and cash equivalents	178,758	-	178,758	320,004	-	320,004
Marketable securities and financial investments	4,338,036	-	4,338,036	4,471,300	-	4,471,300
Trade receivables	-	1,050,386	1,050,386	-	631,517	631,517
Derivative financial instruments	189,323	-	189,323	212,982	-	212,982
Other credits	-	22,198	22,198	-	9,435	9,435
	4,706,117	**1,072,584**	**5,778,701**	**5,004,286**	**640,952**	**5,645,238**

	June 30, 2026				Parent company December 31, 2025			
	Liabilities at fair value through profit or loss	Derivatives designated for hedging purposes	Amortized cost	Total	Liabilities at fair value through profit or loss	Derivatives designated for hedging purposes	Amortized cost	Total
Liabilities, as per the balance sheet								
Trade payables	-	-	886,648	886,648	-	-	659,138	659,138
Loans, borrowings and debentures	-	-	15,711,793	15,711,793	-	-	16,499,492	16,499,492
Right-of-use leases	-	-	50,444	50,444	-	-	52,466	52,466
Derivative financial instruments	114,756	308,176	-	422,932	88,583	130,373	-	218,956
Assignment of receivables	-	-	909,692	909,692	-	-	1,304,219	1,304,219
Payables for the acquisition of companies (i)	-	-	40,554	40,554	-	-	37,916	37,916
Dividends and interest on capital payable	-	-	-	-	-	-	128,764	128,764
Other payables	-	-	49,037	49,037	-	-	36,194	36,194
	114,756	**308,176**	**17,648,168**	**18,071,100**	**88,583**	**130,373**	**18,718,189**	**18,937,145**

(i) Refer to payables for the acquisition of companies under the call and put option agreements for the remaining equity interests in Borgato and HM Empilhadeiras, see note 18.

In thousands of Brazilian Reais

						Consolidated
			June 30, 2026			December 31, 2025
	Assets at fair value through profit or loss	Amortized cost	Total	Assets at fair value through profit or loss	Amortized cost	Total
Assets, as per the balance sheet						
Cash and cash equivalents	185,221	-	185,221	325,423	-	325,423
Marketable securities and financial investments	4,221,786	-	4,221,786	4,392,585	-	4,392,585
Trade receivables	-	1,109,913	1,109,913	-	690,795	690,795
Derivative financial instruments	189,323	-	189,323	291,600	-	291,600
Other credits	-	29,926	29,926	-	17,514	17,514
	4,596,330	**1,139,839**	**5,736,169**	**5,009,608**	**708,309**	**5,717,917**

								Consolidated
				June 30, 2026				December 31, 2025
	Liabilities at fair value through profit or loss	Derivatives designated for hedging purposes	Amortized cost	Total	Liabilities at fair value through profit or loss	Derivatives designated for hedging purposes	Amortized cost	Total
Liabilities, as per the balance sheet								
Trade payables	-	-	929,883	929,883	-	-	734,232	734,232
Loans, borrowings and debentures	-	-	15,593,376	15,593,376	-	-	16,598,661	16,598,661
Right-of-use leases	-	-	84,196	84,196	-	-	91,553	91,553
Derivative financial instruments	114,756	449,259	-	564,015	167,201	51,755	-	218,956
Assignment of receivables	-	-	912,003	912,003	-	-	1,304,219	1,304,219
Payables for the acquisition of companies (i)	-	-	108,863	108,863	-	-	108,365	108,365
Dividends and interest on capital payable	-	-	501	501	-	-	132,628	132,628
Other payables	-	-	55,208	55,208	-	-	49,908	49,908
	114,756	**449,259**	**17,684,030**	**18,248,045**	**167,201**	**51,755**	**19,019,566**	**19,238,522**

(i) Refer to payables for the acquisition of companies under the call and put option agreements for the remaining equity interests in Borgato, BMB, Truckvan and HM Empilhadeiras, see note 18.

In thousands of Brazilian Reais

5.2. Fair value of financial assets and liabilities

A comparison by accounting category of the carrying amount and fair value of the Group's financial instruments is shown below:

		06/30/2026		12/31/2025
	Carrying amount	Fair value	Carrying amount	Fair value
Financial assets				
Cash and cash equivalents	178,758	178,758	320,004	320,004
Marketable securities and financial investments	4,338,036	4,338,036	4,471,300	4,471,300
Trade receivables	1,050,386	1,050,386	631,517	631,517
Derivative financial instruments	189,323	189,323	212,982	212,982
Other credits	22,198	22,198	9,435	9,435
Total	**5,778,701**	**5,778,701**	**5,645,238**	**5,645,238**
Financial liabilities				
Trade payables	886,648	886,648	659,138	659,138
Loans, borrowings and debentures	15,711,793	20,491,784	16,499,492	16,369,233
Right-of-use leases	50,444	50,444	52,466	52,466
Derivative financial instruments	422,932	422,932	218,956	218,956
Assignment of receivables	909,692	909,692	1,304,219	1,578,824
Payables for the acquisition of companies	40,554	40,554	37,916	37,916
Dividends and interest on capital payable	-	-	128,764	128,764
Other payables	49,037	49,037	36,194	36,194
Total	**18,071,100**	**22,851,091**	**18,937,145**	**19,081,491**

				Consolidated
		06/30/2026		12/31/2025
	Carrying amount	Fair value	Carrying amount	Fair value
Financial assets				
Cash and cash equivalents	185,221	185,221	325,423	325,423
Marketable securities and financial investments	4,221,786	4,221,786	4,392,585	4,392,585
Trade receivables	1,109,913	1,109,913	690,795	690,795
Derivative financial instruments	189,323	189,323	291,600	291,600
Other credits	29,926	29,926	17,514	17,514
Total	**5,736,169**	**5,736,169**	**5,717,917**	**5,717,917**
Financial liabilities				
Trade payables	929,883	929,883	734,232	734,232
Loans, borrowings and debentures	15,593,376	20,491,784	16,598,661	16,426,749
Right-of-use leases	84,196	84,196	91,553	91,553
Derivative financial instruments	564,016	564,016	218,956	218,956
Assignment of receivables	912,003	912,003	1,304,219	1,578,824
Payables for the acquisition of companies	108,863	108,863	108,365	108,365
Dividends and interest on capital payable	501	501	132,628	132,628
Other payables	55,207	55,207	49,908	49,908
Total	**18,248,045**	**23,146,453**	**19,238,522**	**19,341,215**

The fair values of financial assets and liabilities are measured in accordance with the following categories:

Level 1 — Quoted prices (unadjusted) in active markets for identical assets and liabilities;

Level 2 — Quoted prices in active markets for similar instruments, observable prices for identical or similar instruments in non-active markets and valuation models for unobservable inputs; and

Level 3 — Instruments with significant inputs that are not observable in the market.

The table below presents the general classification of financial instruments measured at fair value, according to the fair value hierarchy:

In thousands of Brazilian Reais

			Parent company			
			06/30/2026			12/31/2025
	Level 1	Level 2	Total	Level 1	Level 2	Total
Assets at fair value through profit or loss						
Marketable securities and financial investments						
Treasury Financial Bills ("LFT")	355,827	-	355,827	-	-	-
National Treasury Bills ("LTN")	61,396	-	61,396	-	-	-
FI - Investment fund - Simpar	-	3,787,481	3,787,481	-	4,359,393	4,359,393
Commercial notes	-	133,332	133,332	-	111,907	111,907
Fair value of hedging instruments						
Derivative financial instruments	-	189,323	189,323	-	212,982	212,982
Liabilities at the fair value of hedging instruments						
Derivative financial instruments	-	(422,932)	(422,932)	-	(218,956)	(218,956)
Total	**417,223**	**3,687,204**	**4,104,427**	**-**	**4,465,326**	**4,465,326**
Financial liabilities not measured at fair value - with difference between carrying amount and fair value						
Loans, borrowings and debentures	-	(20,491,784)	(20,491,784)	-	(16,977,055)	(16,977,055)
Assignment of receivables	-	(909,692)	(909,692)	-	(1,578,824)	(1,578,824)
Total	**-**	**(21,401,476)**	**(21,401,476)**	**-**	**(18,555,879)**	**(18,555,879)**

			Consolidated			
			06/30/2026			12/31/2025
	Level 1	Level 2	Total	Level 1	Level 2	Total
Assets at fair value through profit or loss						
Marketable securities and financial investments						
Treasury Financial Bills ("LFT")	355,827	-	355,827	-	-	-
National Treasury Bills ("LTN")	61,396	-	61,396	-	-	-
FI - Investment fund - Simpar	-	3,804,563	3,804,563	-	4,392,585	4,392,585
Fair value of hedging instruments						
Derivative financial instruments	-	189,323	189,323	-	291,600	291,600
Liabilities at the fair value of hedging instruments						
Derivative financial instruments	-	(564,015)	(564,015)	-	(218,956)	(218,956)
Total	**417,223**	**3,429,871**	**3,847,094**	**-**	**4,465,229**	**4,465,229**
Financial liabilities not measured at fair value - with difference between carrying amount and fair value						
Loans, borrowings and debentures	-	(20,491,784)	(20,491,784)	-	(16,977,055)	(16,977,055)
Assignment of receivables	-	(912,003)	(912,003)	-	(1,578,824)	(1,578,824)
Total	**-**	**(21,403,787)**	**(24,403,787)**	**-**	**(18,555,879)**	**(18,555,879)**

Financial instruments whose carrying amounts are equivalent to their fair values are classified at Level 2 of the fair value hierarchy.

The valuation techniques used to measure all financial instruments assets and liabilities at fair value include:

(i) Quoted market prices or quotations from financial institutions or brokers for similar instruments; and

(ii) Analysis of discounted cash flows.

The yield curve used in the fair value measurement of agreements indexed to the CDI at June 30, 2026 is as follows:

In thousands of Brazilian Reais

Interest curve - Brazil

Vertex	1M	6M	1Y	2Y	3Y	5Y	10Y
Rate (p.a.) - %	14.15%	13.99%	14.01%	14.03%	14.13%	14.17%	14.16%

Source: B3 (Brasil, Bolsa, Balcão) at 06/30/2026

5.3. Financial risk management

The Vamos Group is exposed to credit risk, market risk and liquidity risk for its main financial assets and liabilities. The Group oversees the management of these risks with the support of a Financial Committee of its parent company Simpar and with the approval of the Board of Directors, which is responsible for authorizing transactions involving any type of derivative financial instrument and any contracts that generate financial assets and liabilities, regardless of the market in which they are traded or registered, whose amounts are subject to fluctuations.

The Group has a policy of not entering into derivative transactions for speculative purposes. These transactions are used only for protection against fluctuations related to market risks.

a) Credit risk

The credit risk involves the potential default of a counterparty to an agreement or financial instrument, resulting in financial loss. The Group is exposed to credit risk, mainly in respect of trade receivables, deposits with banks, financial investments and other financial instruments held with financial institutions.

i. Cash and cash equivalents, marketable securities and financial investments

The credit risk associated with balances at banks and financial institutions is managed by the Group's treasury area, in accordance with the guidelines approved by the Board of Directors. The surplus funds are invested only in approved counterparties and within the limit established to each one, in order to minimize the risk concentration, and thus mitigate the financial loss in the event of a potential bankruptcy of a counterparty.

The maximum period considered in the estimate of expected credit loss is the maximum contractual period during which the Group is exposed to credit risk.

For risk assessment purposes, a local scale ("Br") of credit risk exposure obtained from rating agencies is used, as shown below:

Rating in Local Scale "Br"

Nomenclature		Quality
Br	AAA	Prime
Br	AA+, AA, AA-	High Investment Grade
Br	A+, A, A-	High Average Investment Grade
Br	BBB+, BBB, BBB-	Low Average Investment Grade
Br	BB+, BB, BB-	Speculative Non-Investment Grade
Br	B+, B, B-	Highly Speculative Non-Investment Grade
Br	CCC	Extremely Speculative Non-Investment Grade
Br	DDD, DD, D	Default Speculative Non-Investment Grade

The Group's cash rating and maximum credit risk exposure to cash and cash equivalents, marketable securities and financial investments are as follows:

In thousands of Brazilian Reais

	Parent company	Consolidated
	06/30/2026	06/30/2026
Amounts deposited in current account	**51**	**5,578**
Deposits in financial investments		
AAA	178,707	179,643
Total financial investments	**178,707**	**179,543**
Total cash and cash equivalents	**178,758**	**185,221**

	Parent company	Consolidated
	06/30/2026	06/30/2026
Marketable securities and financial investments		
AAA	4,338,036	4,221,786
Total marketable securities and financial investments	**4,338,036**	**4,221,786**

ii. Trade receivables

The Group uses a simplified "provision matrix" to calculate the expected losses on its trade receivables according to its experience of historical credit losses. This provision matrix specifies fixed rates for the provision depending on the number of days in which the receivables are falling due or overdue and is adjusted for specific customers according to future estimates and qualitative factors observed by management.

The Group writes off its financial assets when there is no reasonable expectation of recovery, according to the recoverability study of each company of the Group. The receivables written off continue in the collection process to recover the receivable amount. When there are recoveries, these are recognized in profit or loss for the period.

The Group recognized an impairment allowance that represents its estimate of expected credit losses on trade receivables (Note 8.2).

b) Market risk

The market risk arises from the effects of potential fluctuations in the fair value of future cash flows derived from a given financial instrument in response to changes in its market prices. Market prices typically involve three types of risks: interest rate risk, exchange rate risk and price risk that may be of commodities, stocks, among others.

The Group uses derivative financial instruments to manage market risks. All these transactions are conducted under the guidelines set forth by the Board of Directors.

i. Interest rate risk

Interest rate risk involves potential fluctuation in the fair value of the future cash flows derived from a given financial instrument in response to changes in market interest rates.

The Group's exposure to risk associated with market interest rate fluctuations relates primarily to cash and cash equivalents, marketable securities and financial investments, as well as loans, borrowings and debentures, assignment of receivables, payables for the acquisition of companies and right-of-use leases subject to interest rates. To mitigate part of this exposure, mainly with respect to obligations with loans, borrowings and debentures, the Company has swap instruments, which exchange the indexation by fixed rate + IPCA and a percentage of the CDI for CDI.

The respective transactions and balances are presented in item (iii) below.

ii. Foreign currency risk

Foreign currency risk is the risk of a mismatch between the currencies in which borrowings are denominated and the Group's functional currency. Borrowings are generally denominated in Reais, but also in US Dollars. This risk was hedged by swap instruments, which exchange the indexation of foreign currency by Reais or a percentage of the CDI, limiting exposure to potential losses due to exchange rate changes, treated in hedge accounting as cash flow hedges.

The amounts accumulated in other comprehensive income (OCI), net of taxes, are reclassified to the statement of income when the hedged item affects profit or loss (e.g., when the settlement of the hedged item occurs).

iii. Derivative financial instruments

All foreign currency and interest rate exposures hedged by derivative transactions in the Group are shown below:

In thousands of Brazilian Reais

								Parent company 06/30/2026
Instrument	Hedged risk	Instrument category	Operation	Notional amount	Instrument in the curve	Fair value receivable (payable)	Recognition in profit or loss	Recognition in OCI
Swap agreement	Interest risk	Fair value hedge	Swap Fixed rate X CDI	BRL 121,964	(248)	(717)	(1,499)	-
Swap agreement	Interest risk	Fair value hedge	Swap IPCA + Fixed rate X CDI	BRL 2,715,447	598,478	189,323	(37,041)	-
Swap agreement	Interest risk	Fair value hedge	Swap CDI + Fixed rate X %CDI	BRL 2,139,340	(15,787)	(114,039)	(18,645)	-
Swap agreement	Exchange risk	Cash flow hedge	Swap USD X BRL	USD 425,000	(229,159)	(308,176)	(186,403)	(71,494)
					353,284	**(233,609)**	**(243,588)**	**(71,494)**
					Assets	189,323		
					Liabilities	(422,932)		
						(233,609)		

								Consolidated 06/30/2026
Instrument	Hedged risk	Instrument category	Operation	Notional amount	Instrument in the curve	Fair value receivable (payable)	Recognition in profit or loss	Recognition in OCI
Swap agreement	Interest risk	Fair value hedge	Swap Fixed rate X CDI	BRL 121,964	(248)	(717)	(1,499)	-
Swap agreement	Interest risk	Fair value hedge	Swap IPCA + Fixed rate X CDI	BRL 2,715,447	598,478	189,323	(37,041)	-
Swap agreement	Interest risk	Fair value hedge	Swap CDI + Fixed rate X CDI	BRL 2,139,340	(15,787)	(114,039)	(18,645)	-
Swap agreement	Interest risk	Interest value hedge	Swap Spread + Fixed rate X CDI	BRL 1,603,800	(112,937)	(141,084)	(152,841)	-
Swap agreement	Exchange risk	Cash flow hedge	Swap USD X BRL	USD 425,000	(229,159)	(308,175)	(186,403)	(71,494)
					240,347	**(374,692)**	**(396,429)**	**(71,494)**
					Assets	189,323		
					Liabilities	(564,015)		
						(374,692)		

In thousands of Brazilian Reais

					Parent company			
					12/31/2025			
Instrument	**Hedged risk**	**Instrument category**	**Operation**	**Notional amount**	**Instrument in the curve**	**Fair value receivable (payable)**	**Recognition in profit or loss**	**Recognition in OCI**
Swap agreement	Interest risk	Fair value hedge	Swap Fixed rate X CDI	BRL 121,964	(511)	(2,338)	(23,282)	-
Swap agreement	Interest risk	Fair value hedge	Swap IPCA + Fixed rate X CDI	BRL 2,715,447	570,188	194,945	(134,276)	-
Swap agreement	Interest risk	Fair value hedge	Swap CDI + Fixed rate X %CDI	BRL 2,139,340	(1,468)	(68,208)	(9,423)	-
Swap agreement	Exchange risk	Cash flow hedge	Swap USD X BRL	USD 425,000	(130,022)	(130,373)	(310,792)	5,164
					438,187	**(5,974)**	**(477,773)**	**5,164**
					Assets	212,982		
					Liabilities	(218,956)		
						(5,974)		

					Consolidated			
					12/31/2025			
Instrument	**Hedged risk**	**Instrument category**	**Operation**	**Notional amount**	**Instrument in the curve**	**Fair value receivable (payable)**	**Recognition in profit or loss**	**Recognition in OCI**
Swap agreement	Interest risk	Fair value hedge	Swap Fixed rate X CDI	BRL 121,964	(511)	(2,338)	(23,282)	-
Swap agreement	Interest risk	Fair value hedge	Swap IPCA + Fixed rate X CDI	BRL 2,715,447	570,188	194,945	(134,276)	-
Swap agreement	Interest risk	Fair value hedge	Swap CDI + Fixed rate X %CDI	BRL 2,139,340	(1,468)	(68,208)	(9,423)	-
Swap agreement	Interest risk	Fair value hedge	Swap Spread + Fixed rate X CDI	BRL 1,603,800	78,618	78,618	39,904	-
Swap agreement	Exchange risk	Cash flow hedge	Swap USD X BRL	USD 425,000	(130,022)	(130,373)	(310,792)	5,164
					516,805	**72,644**	**(437,869)**	**5,164**
					Assets	291,600		
					Liabilities	(218,956)		
						72,644		

In thousands of Brazilian Reais

c) Liquidity risk

The Group monitors risks associated with funding shortages on an ongoing basis in order to maintain asset balance of cash and highly- liquid investments and flexibility through the use of bank loans and the ability to raise funds through capital markets, in order to ensure its liquidity and operational sustainability. The average indebtedness term is monitored in order to provide short-term liquidity, analyzing installments, charges and cash flows.

Presented below are the contractual maturities of financial liabilities, including estimated interest payment.

					Parent company
					06/30/2026
	Carrying amount	Contractual flow	Up to 1 year	Up to 2 years	3 to 8 years
Financial liabilities					
Trade payables	886,648	886,648	846,655	-	39,993
Loans, borrowings and debentures	15,711,793	23,408,167	3,398,153	3,304,499	16,705,515
Right-of-use leases	50,444	50,444	8,204	10,321	31,919
Derivative financial instruments	422,932	422,923	268,950	61,593	92,389
Assignment of receivables	909,692	1,967,844	1,531,533	240,302	196,009
Payables for the acquisition of companies	40,554	40,554	16,293	-	24,261
Other payables	49,037	49,037	45,573	3,464	-
Total	**18,071,100**	**26,825,626**	**6,115,361**	**3,620,179**	**17,090,086**

					Consolidated
					06/30/2026
	Carrying amount	Contractual flow	Up to 1 year	Up to 2 years	3 to 8 years
Financial liabilities					
Trade payables	929,883	929,883	889,890	-	39,993
Loans, borrowings and debentures	15,593,376	25,046,066	3,089,520	4,291,563	17,664,983
Right-of-use leases	84,196	84,835	20,390	23,611	40,834
Derivative financial instruments	564,015	564,015	281,647	112,947	169,421
Assignment of receivables	912,003	1,970,615	1,533,565	241,040	196,010
Payables for the acquisition of companies	108,863	120,833	70,309	-	50,524
Other payables	55,208	55,208	51,680	3,528	-
Total	**18,247,544**	**28,771,455**	**5,937,001**	**4,672,689**	**18,161,765**

In thousands of Brazilian Reais

5.4. Sensitivity analysis

The Group's management carried out a sensitivity analysis in accordance with CPC 40 (R1) / IFRS 7, presenting hypothetical effects from changes in interest and exchange rate changes on its financial assets and liabilities, over a 12-month horizon:

- CDI at 14.01% p.a., based on the future yield curve (source: B3 - Brasil, Bolsa, Balcão);
- SELIC at 14.02% p.a. (source: Brazilian Central Bank);
- IPCA of 3.40% p.a. (source: B3 - Brasil, Bolsa, Balcão); and
- U.S. Dollar ("Dollar") rate of R$ 5.58 (source: Brazilian Central Bank);

The table below is presented with the respective impacts on the finance result, considering the probable base scenario (Scenario I), stressed by factors of 25% (Scenario II) and 50% (Scenario III):

Parent company and consolidated

Operation	Probable rate	Scenario I probable	Scenario II + depreciation of 25%	Scenario III + depreciation of 50%
Derivatives designated as hedge accounting				
Balances subject to exposure to CDI variations	7,143,659	997,840	1,247,300	1,496,760
Balances subject to exposure to USD variations	(41,639)	(232,347)	(290,434)	(348,521)
Net effect of hedge accounting operations	**7,102,020**	**765,493**	**956,866**	**1,148,239**
Other operations - floating rate				
Balances subject to exposure to CDI variations	(7,339,060)	(1,028,203)	(1,285,258)	(1,542,304)
Balances subject to exposure to SELIC variations	(4,023,872)	(540,858)	(676,073)	(811,287)
Balances subject to exposure to IPCA variations	(3,991,819)	(135,751)	(169,689)	(203,627)
Balances subject to exposure to USD variations	(1,055,000)	(74,354)	(92,941)	(111,531)
Net effect of floating rate operations	**(16,409,751)**	**(1,779,166)**	**(2,223,961)**	**(2,668,749)**
Other operations - fixed rate				
Balances subject to exposure to fixed rate variations	(3,888,759)	(544,815)	(681,019)	(817,223)
Net effect of fixed rate operations	**(3,888,759)**	**(544,815)**	**(681,019)**	**(817,223)**
Balance subject to net exposure	**(13,196,490)**	**(1,558,488)**	**(1,948,114)**	**(2,337,733)**

The objective of this sensitivity analysis is to measure the impact of possible changes in market variables on the Group's financial instruments, assuming that all other market factors remain constant. Actual results may differ upon final settlement due to the inherent nature of the estimates used.

6. Cash and cash equivalents

	Parent company		Consolidated	
	06/30/2026	**12/31/2025**	**06/30/2026**	**12/31/2025**
Cash	43	301	56	311
Banks	8	38	5,522	4,525
Total cash and banks	**51**	**339**	**5,578**	**4,836**
Bank deposit certificates ("CDB")	178,707	319,665	179,643	320,587
Total financial investments	**178,707**	**319,665**	**179,643**	**320,587**
Total	**178,758**	**320,004**	**185,221**	**325,423**

During the period ended June 30, 2026, the average income from the funds was 14.96% p.a., linked to 101.0% of the CDI (at December 31, 2025 the average income was 14.57% p.a., linked to 100.6% of the CDI).

In thousands of Brazilian Reais

7. Marketable securities and financial investments

	Parent company		Consolidated	
	06/30/2026	12/31/2025	06/30/2026	12/31/2025
Operations Government Securities – Exclusive Funds				
Treasury Financial Bills ("LFT")	355,827	-	355,827	-
National Treasury Bills ("LTN")	61,396	-	61,396	-
FI - Investment fund – Simpar (i)	3,787,481	4,359,393	3,804,563	4,392,585
Commercial notes (ii) – Related parties	133,332	111,907	-	-
Total	**4,338,036**	**4,471,300**	**4,221,786**	**4,392,585**
Current assets	4,338,036	4,471,300	4,221,786	4,392,585
Non-current assets	-	-	-	-
Total	**4,338,036**	**4,471,300**	**4,221,786**	**4,392,585**

(i) Vamos invests resources in exclusive investment funds that were created by SIMPAR, intended exclusively for financial investments made by companies of the SIMPAR Group and its subsidiaries. The shares of these funds have daily liquidity, and their management is 100% outsourced under the responsibility of Banco do Brasil, Bradesco, Caixa Econômica Federal and Santander. The amounts are invested exclusively in fixed income instruments, comprising Treasury Financial Bills (LFT), National Treasury Bills (LTN) and Financial Bills (LF).

(ii) Commercial notes are debt securities issued by the subsidiary against Truckvan Indústria e Comércio Ltda., and are eliminated in the consolidated statements. The remuneration for this operation is CDI + 3% p.a. and commercial notes mature up to May 2028, and these are transferable and redeemable.

During the period ended June 30, 2026, the average income from these investments was 15.10% p.a. (14.42% p.a. in the year ended December 31, 2025).

8. Trade receivables

	Parent company		Consolidated	
	06/30/2026	12/31/2025	06/30/2026	12/31/2025
Receivables from services and leases	1,053,814	740,575	1,114,706	801,353
Receivables from related parties (Note 21)	56,315	32,926	63,754	38,781
Unbilled revenue - contract assets (i)	165,676	164,566	165,676	164,566
Amounts receivable from lease accordance with CPC 06 (ii)	133,997	-	133,997	-
Other receivables	21,009	25,945	23,511	27,541
(-) Expected credit losses (impairment) of trade receivables	(380,425)	(332,495)	(391,731)	(341,446)
Total	**1,050,386**	**631,517**	**1,109,913**	**690,795**
Current assets	910,571	608,304	970,098	667,582
Non-current assets	139,815	23,213	139,815	23,213
Total	**1,050,386**	**631,517**	**1,109,913**	**690,795**

(i) The amounts recorded as "unbilled revenue" refer to service measurements whose billing cycle begins in the current month and will be finalized in the subsequent month. Accordingly, the amount recorded under this line item reflects only the portion of services incurred up to the last day of the current month, with a balancing entry in the result under "unbilled revenue". Unbilled revenue is measured in proportion to the days of leasing.

(ii) The receivables from lease agreements in accordance with CPC 06 (R2) are presented in note 8.1.

8.1. Lease agreements treated as sales for accounting with CPC-06

The Company has lease agreements for trucks, machinery, and equipment that as defined in CPC 06 (R2) were treated as sale of assets, mainly due to the essence of the transaction. The amounts receivable are recognized at the fair value of the assets and subsequently updated by the rate of return calculated based on the contractual cash flows of each contract. The recognition of the corresponding finance result occurs over the contractual term.

The classification of contracts considered the following as the main indicators: the term corresponding to the majority of the economic useful life of the assets, the specialized nature of the leased assets, and the option for the client to transfer or purchase the asset for a price significantly lower than its fair value at the end of the contract.

a) Receivables

	Parent company and consolidated
	06/30/2026
Gross rental income receivable, treated as sale in accordance with CPC-06 (R1)	**228,578**
Finance income from rent	(105,571)
Finance income recognized for the period	10,990
Present value adjustment, net	**(94,581)**
Present value of future minimum lease payments	**133,997**
Current assets	15,170
Non-current assets	118,827
Total	**133,997**

In thousands of Brazilian Reais

b) Schedule of due dates for amounts receivable from sale of assets – CPC-06

	Parent company and consolidated		
	2026		
Maturity	Gross amount receivable	Present value receivable	Unearned finance income
Up to 1 year	50,627	22,472	28,155
1 to 2 years	47,222	23,977	23,245
2 to 3 years	38,494	20,100	18,394
3 to 4 years	34,902	21,140	13,762
4 to 5 years	34,902	26,765	8,137
Over 5 years	22,431	19,543	2,888
Total	**228,578**	**133,997**	**94,581**

8.2. Aging list and expected credit losses (impairment) of trade receivables

	Parent company				Parent company			
	06/30/2026				12/31/2025			
	Trade receivables	Expected losses	%	Trade receivables, net	Trade receivables	Expected losses	%	Trade receivables, net
Total falling due	**895,063**	**(4,908)**	**0.55%**	**890,155**	**520,390**	**(1,628)**	**0.31%**	**518,762**
1-30 days past due	48,107	(814)	1.69%	47,293	17,791	(213)	1.20%	17,578
31-90 days past due	63,159	(4,718)	7.47%	58,441	37,800	(5,040)	13.33%	32,760
91-180 days past due	76,495	(22,947)	30.00%	53,548	42,090	(13,498)	32.07%	28,592
181-365 days past due	41,396	(40,447)	97.71%	949	68,432	(34,607)	50.57%	33,825
More than 365 days past due	306,591	(306,591)	100.00%	-	277,509	(277,509)	100.00%	-
Total past due	**535,748**	**(375,517)**	**70.09%**	**160,231**	**443,622**	**(330,867)**	**74.58%**	**112,755**
Total	**1,430,811**	**(380,425)**		**1,050,386**	**964,012**	**(332,495)**		**631,517**

	Consolidated				Consolidated			
	06/30/2026				12/31/2025			
	Trade receivables	Expected losses	%	Trade receivables, net	Trade receivables	Expected losses	%	Trade receivables, net
Total falling due	**944,174**	**(4,886)**	**0.52%**	**939,288**	**563,080**	**(1,628)**	**0.29%**	**561,452**
1-30 days past due	51,354	(814)	1.59%	50,540	24,485	(213)	0.87%	24,272
31-90 days past due	65,275	(4,724)	7.24%	60,551	40,038	(5,057)	12.63%	34,981
91-180 days past due	78,604	(22,353)	28.44%	56,251	45,764	(13,498)	29.49%	32,266
181-365 days past due	43,902	(40,619)	92.52%	3,283	72,763	(34,939)	48.02%	37,824
More than 365 days past due	318,335	(318,335)	100.00%	-	286,111	(286,111)	100.00%	-
Total past due	**557,470**	**(386,845)**	**69.39%**	**170,625**	**469,161**	**(339,818)**	**72.43%**	**129,343**
Total	**1,501,644**	**(391,731)**		**1,109,913**	**1,032,241**	**(341,446)**		**690,795**

Changes in expected credit losses ("impairment") of trade receivables in the six-month periods ended June 30, 2026 and 2025 are shown below:

	Parent company	Consolidated
At December 31, 2025	**(332,495)**	**(341,446)**
(-) Additions	(60,816)	(67,483)
(+) Reversals	12,705	14,190
(+) Write-offs due to losses	181	3,008
At June 30, 2026	**(380,425)**	**(391,731)**
At December 31, 2024	**(273,207)**	**(279,482)**
(-) Additions	(119,894)	(120,341)
(+) Reversals	56,247	56,246
At June 30, 2025	**(336,854)**	**(343,577)**

In thousands of Brazilian Reais

9. Inventories

	Parent company		Consolidated	
	06/30/2026	12/31/2025	06/30/2026	12/31/2025
Description				
New vehicles, machinery and equipment	-	-	5,284	9,360
Used vehicles, machinery and equipment	-	-	977	2,125
Raw materials and production inputs	-	-	86,037	102,373
Materials for use, consumption and maintenance	5,125	4,272	18,406	21,175
(-) Provision for impairment of inventories of parts for resale	(1,484)	(1,407)	(4,096)	(4,448)
Total	**3,641**	**2,865**	**106,608**	**130,585**

The movements in the provision for losses for the six-month periods ended June 30, 2026 and 2025 are shown below:

	Parent company	Consolidated
At December 31, 2025	**(1,407)**	**(4,448)**
(-) Additions	(256)	(570)
(+) Reversals	179	922
At June 30, 2026	**(1,484)**	**(4,096)**
At December 31, 2024	**(715)**	**(3,705)**
(-) Additions	(7)	(1,312)
(+) Reversals	98	1,772
At June 30, 2025	**(624)**	**(3,245)**

10. Assets held for sale

Changes in balances for the six-month periods ended June 30, 2026 and 2025 were as follows:

	Parent company			Consolidated		
	Vehicles	Machinery and equipment	Total	Vehicles	Machinery and equipment	Total
Cost:						
At December 31, 2025	**510,524**	**184,917**	**695,441**	**510,524**	**184,917**	**695,441**
Assets transferred from property and equipment	859,866	195,222	1,055,088	859,866	195,222	1,055,088
Assets written off due to sale	(939,938)	(108,550)	(1,048,488)	(939,938)	(108,550)	(1,048,488)
At June 30, 2026	**430,452**	**271,589**	**702,041**	**430,452**	**271,589**	**702,041**
Accumulated depreciation:						
At December 31, 2025	**(92,881)**	**(99,739)**	**(192,620)**	**(92,881)**	**(99,739)**	**(192,620)**
Assets transferred from property and equipment	(197,975)	(74,508)	(272,483)	(197,975)	(74,508)	(272,483)
Assets written off due to sale	185,521	51,564	237,085	185,521	51,564	237,085
At June 30, 2026	**(105,335)**	**(122,683)**	**(228,018)**	**(105,335)**	**(122,683)**	**(228,018)**
Net value:						
At December 31, 2025	**417,643**	**85,178**	**502,821**	**417,643**	**85,178**	**502,821**
At June 30, 2026	**325,117**	**148,906**	**474,023**	**325,117**	**148,906**	**474,023**

	Parent company			Consolidated		
	Vehicles	Machinery and equipment	Total	Vehicles	Machinery and equipment	Total
Cost:						
At December 31, 2024	**438,541**	**110,095**	**548,636**	**438,541**	**110,095**	**548,636**
Assets transferred from property and equipment	609,958	210,845	820,803	609,958	210,845	820,803
Assets written off due to sale	(560,720)	(151,146)	(711,866)	(560,720)	(151,146)	(711,866)
Other additions and write-offs	1,634	-	1,634	1,634	-	1,634
At June 30, 2025	**489,413**	**169,794**	**659,207**	**489,413**	**169,794**	**659,207**
Accumulated depreciation:						
At December 31, 2024	**(63,044)**	**(57,836)**	**(120,880)**	**(63,044)**	**(57,836)**	**(120,880)**
Assets transferred from property and equipment	(109,666)	(70,484)	(180,150)	(109,666)	(70,484)	(180,150)
Assets written off due to sale	94,648	47,615	142,263	94,648	47,615	142,263
At June 30, 2025	**(78,062)**	**(80,705)**	**(158,767)**	**(78,062)**	**(80,705)**	**(158,767)**
Net value:						
At December 31, 2024	**375,497**	**52,259**	**427,756**	**375,497**	**52,259**	**427,756**
At June 30, 2025	**411,351**	**89,089**	**500,440**	**411,351**	**89,089**	**500,440**

In thousands of Brazilian Reais

11. Investments

11.1. Changes in investments

These investments are accounted for under the equity method of accounting based on the financial information of the investees, as follows:

Parent company and consolidated

Investments	12/31/2025	Contribution / Capital increase	Advance for future capital increase	Equity in earnings of subsidiaries	Other comprehensive income (i)	06/30/2026	Interest %	Equity at 06/30/2026
Vamos Seminovos	146,237	-	3,000	903	(137)	150,003	100.00	150,003
Vamos Europe Sral	(16,295)	-	-	(1,105)	-	(17,400)	100.00	(17,400)
Total investments in subsidiaries	**129,942**	**-**	**3,000**	**(202)**	**(137)**	**132,603**		**132,603**
Investments in associates								
BSIM Participações e Holding	10,076	-	-	11	-	10,087	12.50	80,706
ASIM Participações e Holding	-	4,808	-	98	-	4,906	11.28	43,490
Total investments in associates (ii)	**10,076**	**4,808**	**-**	**109**	**-**	**14,993**		**124,196**
Total investments	**140,018**	**4,808**	**3,000**	**(93)**	**(137)**	**147,596**		**256,799**

(i) Refers to equity in earnings of subsidiaries related to the balances of other comprehensive income from foreign exchange variations with balance sheet translation.
(ii) The investments in associates are not eliminated for consolidation purposes.

Parent company

Investments	12/31/2024	Contribution / Capital increase	Advance for future capital increase	Equity in earnings of subsidiaries	Other comprehensive income (i)	06/30/2025	Interest %	Equity at 06/30/2025
Vamos Seminovos	160,542	3,400	2,400	277	(139)	166,480	100.0	166,480
Vamos Europe	-	199	-	(24)	-	175	100.0	175
Total investments	**160,542**	**3,599**	**2,400**	**253**	**(139)**	**166,655**		**166,655**

In thousands of Brazilian Reais

11.2. Balances of assets and liabilities and results of subsidiaries and associates

Balances of assets and liabilities and results of subsidiaries and associates for the six-month periods ended June 30, 2026 and 2025 are as follows:

								June 30, 2026
	Current assets	Non-current assets	Current liabilities	Non-current liabilities	Equity	Revenues	Costs and expenses	Profit/(loss) for the period
Vamos Seminovos	18,158	243,799	79,919	32,035	150,003	15,280	14,377	903
Vamos Europe	1,590,182	1,603,800	132,069	3,079,314	(17,400)	-	1,105	(1,105)
BSIM Participações e Holding	4,869	75,902	65	-	80,706	-	88	(88)
ASIM Participações e Holding	2,643	82,272	7,191	34,234	43,490	-	357	(357)
	1,615,852	**2,005,773**	**219,244**	**3,145,583**	**256,799**	**15,280**	**15,927**	**(647)**

								June 30, 2025
	Current assets	Non-current assets	Current liabilities	Non-current liabilities	Equity	Revenues	Costs and expenses	Profit/(loss) for the period
Vamos Seminovos	24,090	292,807	(20)	53,374	166,480	9,738	(9,424)	277
Vamos Europe	175	-	-	-	175	-	-	(24)
	24,265	**292,807**	**(20)**	**53,374**	**166,655**	**9,738**	**(9,424)**	**253**

In thousands of Brazilian Reais

12. Property and equipment

Changes in balances for the six-month periods ended June 30, 2026 and 2025 were as follows:

							Parent company
	Vehicles	Machinery and equipment	Leasehold improvements	Furniture and fixtures	Right of use (i)	Others (ii)	Total
Cost:							
At December 31, 2025	**14,122,883**	**4,194,349**	**35,705**	**2,799**	**73,095**	**29,572**	**18,458,403**
Additions	1,068,975	87,533	-	259	1,947	986	1,159,700
Transfers to decommissioned assets (Note 10)	(859,866)	(195,222)	-	-	-	-	(1,055,088)
Write-offs and transfers	(13,061)	1,952	12,938	11	(3,804)	(15,542)	(17,506)
At June 30, 2026	**14,318,931**	**4,088,612**	**48,643**	**3,069**	**71,238**	**15,016**	**18,545,509**
At December 31, 2024	**13,181,324**	**4,240,585**	**35,705**	**2,457**	**56,020**	**26,679**	**17,542,770**
Additions	1,303,709	175,960	-	76	7,585	1,178	1,488,508
Transfers to assets available for sale	(609,958)	(210,845)	-	-	-	-	(820,803)
Write-offs and transfers	7,743	(15,042)	7,540	-	-	(6,840)	(6,599)
At June 30, 2025	**13,882,818**	**4,190,658**	**43,245**	**2,533**	**63,605**	**21,017**	**18,203,876**
Accumulated depreciation:							
At December 31, 2025	**(1,222,709)**	**(1,327,889)**	**(3,457)**	**(943)**	**(17,394)**	**(9,124)**	**(2,581,516)**
Depreciation expense for the period (iii)	(336,138)	(229,427)	(3,045)	(144)	(5,021)	(1,128)	(574,903)
Transfers to decommissioned assets (Note 10)	197,975	74,508	-	-	-	-	272,483
Write-offs and transfers	8,508	206	1,718	-	(1,718)	1,201	9,915
At June 30, 2026	**(1,352,364)**	**(1,482,602)**	**(4,784)**	**(1,087)**	**(24,133)**	**(9,051)**	**(2,874,021)**
At December 31, 2024	**(952,091)**	**(1,035,545)**	**(804)**	**(683)**	**(9,646)**	**(6,409)**	**(2,005,178)**
Depreciation expense for the period (iii)	(263,221)	(212,363)	(1,327)	(125)	(3,168)	(1,353)	(481,557)
Transfers to decommissioned assets	109,666	70,484	-	-	-	-	180,150
Write-offs and transfers	-	1,970	-	-	2,248	-	4,218
At June 30, 2025	**(1,105,646)**	**(1,175,454)**	**(2,131)**	**(808)**	**(10,566)**	**(7,762)**	**(2,302,367)**
Net value:							
At December 31, 2025	**12,900,174**	**2,866,460**	**32,248**	**1,856**	**55,701**	**20,448**	**15,876,887**
At June 30, 2026	**12,966,567**	**2,606,010**	**43,859**	**1,982**	**47,105**	**5,965**	**15,671,488**
At December 31, 2024	**12,229,233**	**3,205,040**	**34,901**	**1,774**	**46,374**	**20,270**	**15,537,592**
At June 30, 2025	**12,777,172**	**3,015,204**	**41,114**	**1,725**	**53,039**	**13,255**	**15,901,509**
Average depreciation rate for 2025:	**3%**	**9%**	**4%**	**10%**	**8%**	**20%**	**- %**
Average depreciation rate for 2026:	**3%**	**9%**	**4%**	**10%**	**8%**	**20%**	**- %**

(i) Right-of-use refers entirely to property lease agreements, pursuant to CPC 06 (R2) / IFRS 16 – Leases.
(ii) “Others” comprise mainly construction in progress and hardware, among others.
(iii) The amount of R$ 574,903 relating to depreciation expense was recognized in the statement of income as cost of sales and rendering of services of R$ 567,753 (R$ 476,349 in June 2025), selling expenses of R$ 904 (R$ 1,424 in June 2025), and administrative expenses of R$ 6,246 (R$ 3,784 in June 2025).

In thousands of Brazilian Reais

								Consolidated
	Vehicles	Machinery and equipment	Leasehold improvements	Furniture and fixtures	Buildings	Right of use (i)	Others (ii)	Total
Cost:								
At December 31, 2025	**14,159,024**	**4,249,167**	**58,748**	**17,291**	**8,348**	**146,401**	**48,683**	**18,687,662**
Additions	1,092,621	87,761	373	6,511	201	3,213	14,097	1,204,777
Transfers to decommissioned assets (Note 10)	(859,866)	(195,222)	-	-	-	-	-	(1,055,088)
Write-offs and transfers	(23,019)	1,830	12,938	(206)	450	(3,804)	(16,028)	(27,839)
At June 30, 2026	**14,368,760**	**4,143,536**	**72,059**	**23,596**	**8,999**	**145,810**	**46,752**	**18,809,512**
At December 31, 2024	**13,231,175**	**4,288,818**	**56,787**	**17,132**	**8,366**	**123,126**	**33,961**	**17,759,365**
Additions	1,306,274	181,847	1,742	296	135	20,311	9,781	1,520,386
Transfers to decommissioned assets	(609,958)	(210,845)	-	-	-	-	-	(820,803)
Write-offs and transfers	7,246	(12,675)	7,737	69	55	(580)	(18,746)	(16,894)
At June 30, 2025	**13,934,737**	**4,247,145**	**66,266**	**17,497**	**8,556**	**142,857**	**24,996**	**18,442,054**
Accumulated depreciation:								
At December 31, 2025	**(1,254,215)**	**(1,350,002)**	**(15,253)**	**(7,361)**	**(1,272)**	**(54,251)**	**(10,024)**	**(2,692,378)**
Depreciation expense for the period	(335,726)	(234,165)	(4,079)	(776)	(321)	(12,223)	(1,349)	(588,639)
Transfers to decommissioned assets (Note 10)	197,975	74,508	-	-	-	-	-	272,483
Write-offs and transfers	10,395	293	1,718	187	(68)	(1,718)	1,300	12,107
At June 30, 2026	**(1,381,571)**	**(1,509,366)**	**(17,614)**	**(7,950)**	**(1,661)**	**(68,192)**	**(10,073)**	**(2,996,427)**
At December 31, 2024	**(981,673)**	**(1,052,748)**	**(9,588)**	**(6,186)**	**(655)**	**(31,711)**	**(7,155)**	**(2,089,716)**
Depreciation expense for the period	(266,747)	(215,574)	(2,298)	(685)	(305)	(10,630)	(1,431)	(497,670)
Transfers to decommissioned assets	109,666	70,484	-	-	-	-	-	180,150
Write-offs and transfers	2,174	1,914	8	42	5	2,828	31	7,002
At June 30, 2025	**(1,136,580)**	**(1,195,924)**	**(11,878)**	**(6,829)**	**(955)**	**(39,513)**	**(8,555)**	**(2,400,234)**
Net value:								
At December 31, 2025	**12,904,809**	**2,899,165**	**43,495**	**9,930**	**7,076**	**92,150**	**38,659**	**15,995,284**
At June 30, 2026	**12,973,189**	**2,648,170**	**54,445**	**15,646**	**7,338**	**77,618**	**36,679**	**15,813,085**
At December 31, 2024	**12,249,502**	**3,236,070**	**47,199**	**10,946**	**7,711**	**91,415**	**26,806**	**15,669,649**
At June 30, 2025	**12,798,157**	**3,051,221**	**54,388**	**10,668**	**7,601**	**103,344**	**16,441**	**16,041,820**
Average depreciation rate for 2025:	**3%**	**9%**	**4%**	**10%**	**4%**	**9%**	**20%**	**-**
Average depreciation rate for 2026:	**3%**	**9%**	**4%**	**10%**	**4%**	**9%**	**20%**	**-**

(i) Right-of-use refers entirely to property lease agreements, pursuant to CPC 06 (R2) / IFRS 16 – Leases.
(ii) “Others” comprise mainly construction in progress and hardware, among others.
(iii) The amount of R$ 588,639 relating to depreciation expense was recognized in the statement of income as cost of sales and rendering of services of R$ 578,635 (R$ 491,506 in June 2025), selling expenses of R$ 1,102 (R$ 1,657 in June 2025) and administrative expenses of R$ 8,902 (R$ 1,657 in June 2025).

The average depreciation rate calculated for vehicles and machinery only considers the fleet subject to depreciation, i.e., it does not consider assets recorded that have already been measured at fair value.

In thousands of Brazilian Reais

12.1. Financed fixed asset items

Some of the assets were acquired by the Group through financing (Finame), substantially represented by vehicles, machinery and equipment. The balances of these lease assets that comprise property and equipment at June 30, 2026 and 2025 are shown in the table below:

	Parent company and consolidated	
	06/30/2026	06/30/2025
Net value of property and equipment items:	2,130,529	2,242,056
Debt amount:	2,574,161	2,296,619

13. Intangible assets

Changes in balances for the periods ended June 30, 2026 and 2025 were as follows:

					Parent company
	Goodwill (i)	Non-compete agreement and customer portfolio	Software	Trademarks and patents	Total
Cost:					
At December 31, 2025	**107,223**	**4,484**	**15,026**	**4,300**	**131,033**
Additions	-	-	1,825	-	1,825
At June 30, 2026	**107,223**	**4,484**	**16,851**	**4,300**	**132,858**
At December 31, 2024	**107,223**	**4,484**	**11,842**	**4,300**	**127,849**
Additions	-	-	1,360	-	1,360
At June 30, 2025	**107,223**	**4,484**	**13,202**	**4,300**	**129,209**
Accumulated amortization:					
At December 31, 2025	**-**	**(4,484)**	**(3,497)**	**-**	**(7,981)**
Additions	-	-	(813)	-	(813)
At June 30, 2026	**-**	**(4,484)**	**(4,310)**	**-**	**(8,794)**
At December 31, 2024	**-**	**(4,484)**	**(2,605)**	**-**	**(7,089)**
Additions	-	-	(417)	-	(417)
At June 30, 2025	**-**	**(4,484)**	**(3,022)**	**-**	**(7,506)**
Net value:					
At December 31, 2025	**107,223**	**-**	**11,529**	**4,300**	**123,052**
At June 30, 2026	**107,223**	**-**	**12,541**	**4,300**	**124,064**
At December 31, 2024	**107,223**	**-**	**9,237**	**4,300**	**120,760**
At June 30, 2025	**107,223**	**-**	**10,180**	**4,300**	**121,703**
Average amortization rate for 2025:	**-**	**10%**	**20%**	**-**	
Average amortization rate for 2026:	**-**	**10%**	**20%**	**-**	

(i) The goodwill arises from the acquisition of Borgato (R$ 82,960) and HM Empilhadeiras (R$ 24,263), which were merged into the parent company.

In thousands of Brazilian Reais

					Consolidated
	Goodwill (i)	Non-compete agreement and customer portfolio (ii)	Software	Trademarks and patents (iii)	Total
Cost:					
At December 31, 2025	**123,880**	**41,828**	**16,884**	**10,953**	**193,545**
Additions	-	-	1,866	-	1,866
At June 30, 2026	**123,880**	**41,828**	**18,750**	**10,953**	**195,411**
At December 31, 2024	**123,880**	**41,828**	**13,272**	**10,953**	**189,933**
Additions	-	-	1,566	-	1,566
At June 30, 2025	**123,880**	**41,828**	**14,838**	**10,953**	**191,499**
Accumulated amortization:					
At December 31, 2025	**-**	**(9,385)**	**(4,915)**	**(2,283)**	**(16,583)**
Additions	-	(1,624)	(874)	-	(2,498)
At June 30, 2026	**-**	**(11,009)**	**(5,789)**	**(2,283)**	**(19,081)**
At December 31, 2024	**-**	**(4,013)**	**(3,848)**	**(2,283)**	**(10,144)**
Additions	-	(2,686)	(439)	-	(3,125)
At June 30, 2025	**-**	**(6,699)**	**(4,287)**	**(2,283)**	**(13,269)**
Net value:					
At December 31, 2025	**123,880**	**32,443**	**11,969**	**8,670**	**176,962**
At June 30, 2026	**123,880**	**30,819**	**12,961**	**8,670**	**176,330**
At December 31, 2024	**123,880**	**37,815**	**9,424**	**8,670**	**179,789**
At June 30, 2025	**123,880**	**35,129**	**10,551**	**8,670**	**178,230**
Average amortization rate for 2025:	**-**	**10%**	**20%**	**-**	
Average amortization rate for 2026:	**-**	**10%**	**20%**	**-**	

(i) The goodwill arises from the acquisition of BMB Brasil (R$ 2,180), BMB Mexico (R$ 4,144), Borgato (R$ 82,960), HM Empilhadeiras (R$ 24,263), Braga Company (R$ 5,348) and Rafe Investimento (R$ 4,985).
(ii) At June 30, 2026, the balance related to the customer portfolio refers to Borgato (R$ 4,013), BMB Brasil (R$ 26,709), BMB Mexico (R$ 4,645) and TruckVan (R$ 6,461).
(iii) The amount allocated in this line item corresponds substantially to the fair value attributed to the brands Borgato (R$ 4,300), BMB Brasil (R$ 2,300) and Truckvan (R$ 4,353).

13.1. Goodwill on business combinations

Goodwill is allocated to cash-generating units (CGUs) for impairment testing purposes. The allocation is made to the CGUs or groups of CGUs that are expected to benefit from the business combination from which the goodwill arose and that are identified in accordance with the operating segments.

The goodwill arises from the acquisitions of:

- **Borgato** (lease activities), attributed to the lease segment, merged into the parent company;
- **HM Empilhadeiras** (lease activities), attributed to the lease segment, merged into the parent company;
- **BMB Brasil, BMB Mexico, Rafe Investimentos and Braga Company** (holdings of Truckvan), attributed to the industry segment.

13.2. Impairment testing

In the year ended December 31, 2025, the Company conducted the annual impairment testing of its Cash-Generating Units ("CGUs"), considering the updated assumptions, indicators, and measurable expectations. As a result, no impairment was identified on the amounts recorded in goodwill based on expected future profitability.

Complete information on the impairment testing is presented in Note 14.2 to the parent company and consolidated annual financial statements, issued on March 25, 2026.

In thousands of Brazilian Reais

14. Trade payables

	Parent company		Consolidated	
	06/30/2026	12/31/2025	06/30/2026	12/31/2025
Trade payables - trucks, machinery and equipment for leasing	833,989	585,444	834,794	585,444
Trade payables - trucks, machinery and equipment for leasing - related parties (Note 21)	38,302	54,477	36,256	25,983
Raw materials and production inputs suppliers	-	-	43,826	102,370
Trade payables - consumables and third party services	14,357	19,217	15,007	20,435
Total	**886,648**	**659,138**	**929,883**	**734,232**
Current	846,655	621,704	889,890	696,798
Non-current	39,993	37,434	39,993	37,434
Total	**886,648**	**659,138**	**929,883**	**734,232**

15. Loans, borrowings and debentures

	Parent company		Consolidated	
	06/30/2026	12/31/2025	06/30/2026	12/31/2025
Loans and borrowings	6,979,730	7,653,892	9,940,428	10,822,685
Debentures	8,732,063	8,845,600	5,652,948	5,775,976
Total	**15,711,793**	**16,499,492**	**15,593,376**	**16,598,661**
Current	1,840,916	1,663,788	1,807,861	1,669,708
Non-current	13,870,877	14,835,704	13,785,515	14,928,953
Total	**15,711,793**	**16,499,492**	**15,593,376**	**16,598,661**

15.1. Loans and borrowings

In the period ended June 30, 2026 and December 31, 2025, the position of the Company's loans and borrowings is shown below:

					Parent company		Consolidated	
Type	Annual average rate (%)	Average rate structure (%) (i)	Maturity	Currency	06/30/2026	12/31/2025	06/30/2026	12/31/2025
CRA II	18.93%	133.80% of CDI + Fixed rate of 8.0%	Nov/26	BRL	18,292	35,634	18,292	35,634
CRA III	23.35%	165.00% of CDI + IPCA of 5.70%	Jun/27	BRL	190,803	418,881	190,803	418,881
CRA IV	18.90%	133.60% of CDI + IPCA of 5.73%	Nov/30	BRL	465,375	450,412	465,375	450,412
CRA V	15.93%	112.63% of CDI + IPCA of 6.68%	May/37	BRL	602,256	600,752	602,256	600,752
CRA VI	14.92%	CDI + 1.05% / IPCA + 7.16%	Jan/30	BRL	844,018	808,350	844,018	808,350
CRA VII	12.15%	Fixed rate of 12.05% + IPCA + 6.69%	Nov/33	BRL	716,778	683,655	716,778	683,655
CDCA	13.19%	Fixed rate of 13.62% + IPCA + 7.91%	Sep/31	BRL	920,189	906,337	920,189	906,337
Commercial note	16.13%	114.00% of CDI	Jun/28	BRL	265,419	251,892	265,419	251,892
Promissory note	16.89%	CDI + 2.40%	Dec/28	BRL	-	131,547	-	131,547
Finame (ii)	16.12%	Selic + 1.73%	Oct/28	BRL	219,309	283,391	219,309	283,391
Finame - direct (ii)	12.33%	IPCA + 6.65%	Jun/27	BRL	2,354,852	2,389,142	2,354,852	2,389,142
Line 4131	16.55%	CDI + 2.10%	Jun/27	BRL	-	275,860	-	275,860
Total in local currency					**6,597,291**	**7,235,853**	**6,597,291**	**7,235,853**
Bid	16.32%	CDI + 1.90% + Fixed rate of 7.23%	Dec/31	US Dollar	119,508	140,361	119,508	140,361
Loan	15.50%	CDI + 0.67%	Mar/28	US Dollar	262,931	277,678	1,690,647	1,787,765
Senior Notes "Bond"	18.35%	CDI + 3.68% I USD + 9.20%	Jan/31	US Dollar	-	-	1,532,982	1,658,706
Total in foreign currency					**382,439**	**418,039**	**3,343,137**	**3,586,832**
Total borrowings					**6,979,730**	**7,653,892**	**9,940,428**	**10,822,685**

(i) Net conditions of the effects of selected derivatives and each transaction, when applicable.
(ii) These types of loans do not have covenants attached. For the other types, the contractual covenants are defined in the section below ("Definitions of Financial Ratios for Covenant Calculation Purposes").

In thousands of Brazilian Reais

15.2. Debentures

The characteristics of the debentures are presented in the table below:

	1st series		2nd series		3rd series		Issuance	Dates						Parent company Balance at	
	Amounts	Effective interest rate	Amounts	Effective interest rate	Amounts	Effective interest rate	Total	Issuance	Funding	Maturity	Payment of interest	Type	Identification with CETIP	06/30/2026	12/31/2025
Vamos Locação															
2nd issuance	382,500	**CDI+1.60%**	417,500	**CDI+2.00%**	-	**-**	**800,000**	08/20/2019	09/20/2019	08/20/2026	Semiannual	Unsecured	VAMO12 and VAMO22	68,344	68,509
3rd issuance	311,790	**CDI+2.30%**	223,750	**CDI+2.75%**	464,460	**IPCA+6.37%**	**1,000,000**	06/15/2021	07/08/2021	06/15/2031	Semiannual	Unsecured	VAMO13, VAMO23 and VAMO33	1,024,645	1,011,592
4th issuance	1,000,000	**CDI+2.40%**	432,961	**CDI+2.80%**	567,039	**IPCA+7.69%**	**2,000,000**	10/15/2021	11/12/2021	10/15/2031	Semiannual	Unsecured	VAMO14, VAMO24 and VAMO34	1,951,164	2,006,720
7th issuance	250,000	**CDI+2.17%**	-	**-**	-	**-**	**250,000**	06/15/2023	06/16/2023	06/15/2028	Semiannual	Unsecured	VAMO17	7,647	250,674
9th issuance	550,000	**CDI+2.35%**	-	**-**	-	**-**	**550,000**	12/20/2023	12/28/2023	12/20/2028	Semiannual	Unsecured	VAMO19	249,467	249,218
10th issuance	550,000	**CDI+2.35%**	-	**-**	-	**-**	**550,000**	02/21/2024	02/23/2024	02/21/2029	Semiannual	Unsecured	VAMOA0	526,929	528,703
11th issuance	1,050,000	**CDI+2.35%**	-	**-**	-	**-**	**1,050,000**	06/25/2024	07/27/2024	06/25/2029	Semiannual	Unsecured	VAMOA1	697,285	1,043,179
12th issuance (i)	1,498,008	**CDI+2.25%**	-	**-**	-	**-**	**1,498,008**	07/24/2025	08/12/2025	03/22/2028	Semiannual	Unsecured	VAMOA2	1,425,702	1,511,695
13th issuance	600,000	**DI+2.25%**	-	**-**	-	**-**	**600,000**	09/20/2025	10/02/2025	09/20/2030	Semiannual	Unsecured	VAMOA3	619,871	617,381
14th Issuance (ii)	1,608,800	**Fixed rate +15.72%**	-	**-**	-	**-**	**1,608,800**	12/15/2025	12/15/2025	01/20/2032	Semiannual	Unsecured	VAMOA4	1,653,413	1,557,929
15th issuance	500,000	**DI + 2.17%**	-	**-**	-	**-**	**500,000**	03/20/2026	03/23/2026	09/20/2031	Semiannual	Unsecured	VAMOA5	507,596	-
													Total	**8,732,063**	**8,845,600**

	1st series		2nd series		3rd series		Issuance	Dates						Consolidated Balance at	
	Amounts	Effective interest rate	Amounts	Effective interest rate	Amounts	Effective interest rate	Total	Issuance	Funding	Maturity	Payment of interest	Type	Identification with CETIP	06/30/2026	12/31/2025
Vamos Locação															
2nd issuance	382,500	**CDI+ 1.60%**	417,500	**CDI+2.00%**	-	**-**	**800,000**	08/20/2019	09/20/2019	08/20/2026	Semiannual	Unsecured	VAMO12 and VAMO22	68,344	68,509
3rd issuance	311,790	**CDI+2.30%**	223,750	**CDI+2.75%**	464,460	**IPCA+6.36%**	**1,000,000**	06/15/2021	07/08/2021	06/15/2031	Semiannual	Unsecured	VAMO13, VAMO23 and VAMO33	1,024,645	1,011,592
4th issuance	1,000,000	**CDI+2.40%**	432,961	**CDI+2.80%**	567,039	**IPCA+7.69%**	**2,000,000**	10/15/2021	11/12/2021	10/15/2031	Semiannual	Unsecured	VAMO14, VAMO24 and VAMO34	1,951,164	2,006,720
7th issuance	250,000	**CDI+2.17%**	-	**-**	-	**-**	**250,000**	06/15/2023	06/16/2023	06/15/2028	Semiannual	Unsecured	VAMO17	7,647	250,674
9th issuance	550,000	**CDI+2.35%**	-	**-**	-	**-**	**550,000**	12/20/2023	12/28/2023	12/20/2028	Semiannual	Unsecured	VAMO19	249,467	249,218
10th issuance	550,000	**CDI+2.35%**	-	**-**	-	**-**	**550,000**	02/21/2024	02/23/2024	02/21/2029	Semiannual	Unsecured	VAMOA0	526,929	528,703
11th issuance	1,050,000	**CDI+2.35%**	-	**-**	-	**-**	**1,050,000**	06/25/2024	07/27/2024	06/25/2029	Semiannual	Unsecured	VAMOA1	697,285	1,043,179
13th issuance	600,000	**DI+2.25%**	-	**-**	-	**-**	**600,000**	09/20/2025	10/02/2025	09/20/2030	Semiannual	Unsecured	VAMOA3	619,871	617,381
15th issuance	500,000	**DI_2.17%**	-	**-**	-	**-**	**500,000**	03/20/2026	03/23/2026	09/20/2031	Semiannual	Unsecured	VAMOA5	507,596	-
													Total	**5,652,948**	**5,775,976**

(i) In the period ended June 30, 2026, the Company reported figures on a net basis, eliminating the TRS investment and transfer source in consolidated. Only the loan debt remained recorded in consolidated.
(ii) In the period ended June 2026, such information was eliminated on consolidation, since it refers to related-party balances between Vamos Locação and Vamos Europe. Only the senior bond debt remained recorded in consolidated.

In thousands of Brazilian Reais

15.3. Changes in loans, borrowings and debentures

Changes in balances in the periods ended June 30, 2026 and 2025 were as follows:

	Parent company		Consolidated	
	06/30/2026	06/30/2025	06/30/2026	06/30/2025
Loans and borrowings at the beginning of the period	**16,499,492**	**14,404,060**	**16,598,661**	**14,404,093**
New borrowings (i)	644,640	2,635,197	644,640	2,635,197
Amortization	(1,620,039)	(796,000)	(1,620,037)	(796,033)
Interest paid	(799,482)	(878,191)	(792,739)	(878,191)
Interest incurred	1,142,016	1,021,215	1,082,302	1,021,215
Allocation of structuring and funding expenses	25,333	17,643	26,787	17,643
Allocation of fair value hedge variation	(64,067)	166,401	(130,928)	166,401
Exchange rate changes	(116,100)	(183,847)	(215,310)	(183,847)
Loans and borrowings at the end of the period	**15,711,793**	**16,386,478**	**15,593,376**	**16,386,478**
Current	1,840,916	1,471,370	1,807,861	1,471,370
Non-current	13,870,877	14,915,108	13,785,515	14,915,108
Total	**15,711,793**	**16,386,478**	**15,593,376**	**16,386,478**

(i) Considers new borrowings, net of the repurchase effect and funding expenses.

15.4. Financial commitments clause ("Covenants")

Certain contracts contain clauses committing to maintaining debt indicators and interest coverage measured by EBITDA in relation to the net financial debt balance, as follows:

Consolidated net debt for covenant purposes: (1) is the total balance of the issuer's loans and borrowings, including debentures and any other debt securities, the negative and/or positive results of equity hedge operations (hedge) and subtracting (a) amounts in cash, in financial investments; and (b) the financing contracted as a result of the financing program for the stock of new and used vehicles, domestic and imported, and automotive parts, with revolving credit granted by financial institutions linked to the car makers (Floor Plan Vehicles) and (2) from the moment the Issuer no longer has any debts with the definition indicated in item (1) above, the definition will be considered as: "Net Debt": total balance of the issuer's loans and borrowings, including debentures and any other debt securities, the negative and/or positive results of equity hedge operations (hedge) and subtracting (a) amounts in cash, in financial investments and balances receivable from credit cards; and (b) the financing contracted as a result of the financing program for the stock of new and used vehicles, domestic and imported, and automotive parts, with revolving credit granted by financial institutions linked to the car makers (Floor Plan Vehicles).

Consolidated EBITDA for covenant purposes: is profit or loss on a consolidated basis before the effects of income tax and social contribution, net finance result, depreciation and amortization, impairment of assets, cost of damaged vehicles and equity in earnings of subsidiaries, calculated over the last 12 months, including the EBITDA for the last 12 months of companies merged and/or acquired by the issuer.

All commitments described in the contracts were fulfilled at June 30, 2026, including maintaining the financial ratios of Net Debt / EBITDA, as follows:

Restriction	Limits	Indicator at 06/30/2026
Net Debt / EBITDA	Less than or equal to 3.75x	3.00

15.5. Guarantees

At June 30, 2026, the Group has certain guarantees for loans and borrowings transactions, as follows:

- ✓ **CRA II, CRA III and CRA IV** – Guaranteed by trade receivables.
- ✓ **CRA V, CRA VI and CRA VII Agribusiness Receivables Certificates** - Guaranteed by investments from contracts with customers.
- ✓ **Finame Direct** - Guaranteed by fiduciary sale (machinery, equipment and trucks).
- ✓ IADB – Capital Support Agreement (ESA) which provides for the possibility of the shareholders, through the parent company SIMPAR, making capital contributions linked to IADB debt.

The other transactions do not have any guarantees.

In thousands of Brazilian Reais

16. Right-of-use leases

The Group leases properties where it operates its used car stores, workshops, and some offices, as well as vehicle yards, with lease agreements having an average term of 10 years. Lease agreements are adjusted annually, and some leases provide for additional rent payments based on changes in the general price index.

Additionally, the Group, under specific circumstances, leases light vehicles, trucks, machinery and equipment under short-term or low-value contracts. Considering the terms of these agreements, the Company chose, as permitted by CPC 06 (R2) and established in accounting policy, not to recognize the contracts as a lease liability, recording the payments directly in its results as the costs are incurred. The amounts recognized in the six-month period ended June 30, 2026 were R$ 6,214 (R$ 2,893 at June 30, 2025).

The Company determined its discount rates based on risk-free interest rates observed in the Brazilian market for the terms of its contracts, adjusted to the Company's realities (credit spread). The spreads were obtained through surveys with potential investors of the Company's debt securities. The table below shows the rates practiced vs. the contract terms, as required by CVM Circular Letter 02/2019.

Contracted terms	1	2	3	4	5	6	8	9	14	15
Rate p.a.	11.70%	13.96%	13.29%	12.30%	11.17%	9.75%	10.31%	13.81%	11.93%	15.18%

Information on lease liabilities for which the Group is the lessee is presented below:

	Parent company		Consolidated	
	06/30/2026	06/30/2025	06/30/2026	06/30/2025
Lease liabilities at the beginning of the period	**52,466**	**42,498**	**91,553**	**89,072**
Additions	1,947	7,585	3,213	20,311
Write-offs	(12)	-	(12)	-
Amortization	(5,021)	(3,168)	(12,223)	(10,630)
Interest paid	(2,515)	(4,965)	(3,754)	(6,542)
Interest incurred	3,579	3,234	5,419	5,736
Lease liabilities at the end of the period	**50,444**	**45,184**	**84,196**	**97,947**
Current	8,204	7,660	20,339	20,915
Non-current	42,240	37,524	63,857	77,032
Total	**50,444**	**45,184**	**84,196**	**97,947**

17. Assignment of receivables

	Parent company		Consolidated	
	06/30/2026	06/30/2025	06/30/2026	06/30/2025
Liability from assignment of receivables at the beginning of the period	**1,304,219**	**1,055,895**	**1,304,219**	**1,055,895**
New contracts	77,261	416,487	79,987	416,487
Settlement of contracts - Assignment and FIDC	(561,061)	(466,060)	(561,476)	(466,060)
Commissions incurred - Assignment	-	3,497	-	3,497
Interest incurred - Assignment and FIDC	89,273	64,361	89,273	64,361
Liability for assignment of receivables at the end of the period	**909,692**	**1,074,180**	**912,003**	**1,074,180**
Current	485,767	754,529	487,241	754,529
Non-current	423,925	319,651	424,762	319,651
Total	**909,692**	**1,074,180**	**912,003**	**1,074,180**

The Company assigned its receivables arising from lease agreements of vehicles, machinery and equipment signed with its customers definitively to third parties, and with no co-obligation in the event of default. The amount received was initially recognized at fair value and the finance cost is recognized in profit or loss until the settlement date based on the effective interest rate of the contract. The average term of these contracts is 48 months with maturity until July 2029.

In thousands of Brazilian Reais

18. Payables for the acquisition of companies

Payables for the acquisition of companies refer to the acquisitions presented in the table below:

		Parent company		Consolidated	
	Maturity	06/30/2026	12/31/2025	06/30/2026	12/31/2025
Borgato Companies	(*)	16,293	15,249	16,293	15,249
BMB	(**)	-	-	20,011	18,729
HM Empilhadeiras	Apr/28	24,261	22,667	24,261	22,667
Truckvan	(**)	-	-	48,298	51,720
Total		**40,554**	**37,916**	**108,863**	**108,365**
Current		16,293	15,249	84,602	85,698
Non-current		24,261	22,667	24,261	22,667
Total		**40,554**	**37,916**	**108,863**	**108,365**

(*) Amounts retained by the Buyer to guarantee obligations of the Share Purchase and Sale Agreement for which settlement is being negotiated with the sellers.
(**) Amounts of the call option related to the acquisition of the remaining 30% interest in the investee, whose right of exercise is currently in the open call period.

19. Income tax and social contribution

19.1. Deferred income tax and social contribution

	Parent company		Consolidated	
	06/30/2026	12/31/2025	06/30/2026	12/31/2025
Deferred tax assets:				
Tax carryforward losses	1,234,331	1,226,066	1,303,280	1,290,306
Provision for expected credit losses (impairment) of trade receivables	66,026	60,457	69,425	63,302
Provision for judicial and administrative litigation	2,060	1,812	2,887	1,933
Provision for impairment of inventories	-	-	643	760
Other provisions	3,375	2,274	6,593	6,030
Total deferred tax assets	**1,305,792**	**1,290,609**	**1,382,828**	**1,362,331**
Deferred tax liabilities:				
Accounting vs. tax depreciation	(2,061,547)	(2,069,539)	(2,065,159)	(2,073,151)
Exchange rate changes	(66,068)	(26,596)	(66,068)	(26,596)
Property and equipment - CPC 06	(62,820)	(65,969)	(62,820)	(65,969)
Derivative financial instruments	(57,976)	(85,454)	(57,976)	(85,454)
Adjustment of the estimated effective rate for the year (i)	(30,600)	-	(30,600)	-
Income tax on tax realization of goodwill	(5,983)	(4,882)	(5,983)	(4,882)
Other provisions	(25,760)	(12,123)	(25,737)	(12,103)
Total deferred tax liabilities	**(2,310,754)**	**(2,264,563)**	**(2,314,343)**	**(2,268,155)**
Total, net	**(1,004,962)**	**(973,954)**	**(931,515)**	**(905,824)**
Deferred income tax and social contribution - Assets	-	-	73,447	68,130
Deferred income tax and social contribution - Liabilities	(1,004,962)	(973,954)	(1,004,962)	(973,954)
	(1,004,962)	**(973,954)**	**(931,515)**	**(905,824)**

(i) The adjustment of estimated effective rate for the year refers to the application of paragraph 30(c) of CPC 21 – Interim Financial Reporting. The estimated effective rate for the year considers the allocation of interest on capital to be declared by the Company by the end of the year.

Changes in deferred tax assets and liabilities were as follows:

	Parent company	Consolidated
At December 31, 2025	**(973,954)**	**(905,824)**
Deferred taxes recognized in profit or loss	(57,238)	(51,921)
Deferred taxes recognized in other comprehensive income - derivative financial instruments	24,307	24,307
Deferred taxes recognized in equity – share issuance costs	1,923	1,923
At June 30, 2026	**(1,004,962)**	**(931,515)**
At December 31, 2024	**(862,041)**	**(801,252)**
Deferred taxes recognized in profit or loss	(71,167)	(70,818)
Deferred taxes recognized in other comprehensive income - derivative financial instruments	(11,954)	(11,953)
At June 30, 2025	**(945,162)**	**(884,023)**

In thousands of Brazilian Reais

19.2. Reconciliation of income tax and social contribution expense

Current amounts are calculated based on the current rates levied on taxable profit before income tax and social contribution, adjusted by respective additions, deductions and offsets allowed by the prevailing legislation.

	Parent company		Consolidated	
	06/30/2026	06/30/2025	06/30/2026	06/30/2025
Profit before income tax and social contribution	**244,944**	**271,763**	**242,915**	**272,252**
Statutory rates	34%	34%	34%	34%
Income tax and social contribution calculated at the standard rates	**(83,281)**	**(92,400)**	**(82,591)**	**(92,566)**
Permanent differences				
Equity in earnings of subsidiaries	(4,324)	86	37	-
Tax incentives - Workers Meal Program ("PAT")	-	-	89	-
Nondeductible expenses	(233)	(1,633)	(649)	2,883
Adjustment of the estimated effective rate for the year	30,600	22,780	30,600	22,780
Deferred income tax on unrecognized tax losses (i)	-	-	(2,108)	(4,529)
Other (additions) deductions	-	-	(587)	(224)
Income tax and social contribution on results	**(57,238)**	**(71,167)**	**(55,209)**	**(71,656)**
Current	-	-	(3,288)	(839)
Deferred	(57,238)	(71,167)	(51,921)	(70,817)
Income tax and social contribution on results	**(57,238)**	**(71,167)**	**(55,209)**	**(71,656)**
Effective rate	23.37%	26.19%	22.73%	26.32%

(ii) During the period, no deferred income tax was recognized on R$ 6,200 of tax loss carryforwards, which is in line with the Company's strategic planning. These amounts may be carried forward indefinitely and may be recognized subsequently.

The Group's income tax returns are open to review by tax authorities for five years from the filing of the return. As a result of these reviews, additional taxes and penalties may arise, which would be subject to interest.

Management believes that all taxes have either been properly paid or provided for.

In thousands of Brazilian Reais

19.3. Income tax and social contribution recoverable

	Parent company	Consolidated
At December 31, 2025	**247,779**	**253,296**
Provision for income tax and social contribution for the period	-	(3,288)
Prepayments and payments of income tax and social contribution for the period	-	708
Income tax and social contribution withheld (offset) for the period	(19,400)	(18,493)
At June 30, 2026	**228,379**	**232,223**
Income tax and social contribution recoverable	228,379	232,223
At June 30, 2026	**228,379**	**232,223**

	Parent company	Consolidated
At December 31, 2024	**189,302**	**194,322**
Provision for income tax and social contribution for the period	-	(839)
Prepayments and payments of income tax and social contribution for the period	-	670
Income tax and social contribution withheld for the period	58,609	59,344
At June 30, 2025	**247,911**	**253,497**
Income tax and social contribution recoverable	247,911	253,497
At June 30, 2025	**247,911**	**253,497**

20. Judicial deposits and provision for judicial and administrative litigation

In the normal course of its business, the Group is a party to civil, tax and labor claims at administrative and judicial levels, as well as judicial deposits and restrictions on assets as collateral in connection with such litigation. Management records provisions under the advice of its legal counsel, for probable losses related to litigations. When applicable, these are presented net of respective judicial deposits.

20.1. Judicial deposits

Judicial deposits and restrictions on assets refer to amounts deposited or legal escrow accounts, as determined by the courts, as guarantee for any payment required by the court, or amounts duly deposited under judicial agreements in lieu of tax payments or payables that are being challenged in the court.

	Parent company		Consolidated	
	06/30/2026	12/31/2025	06/30/2026	12/31/2025
Labor	54	24	1,396	905
Tax	432	432	505	469
Civil	358	336	448	425
Total	**844**	**792**	**2,349**	**1,799**

20.2. Provision for judicial and administrative litigation

The Group is a party to administrative and judicial proceedings arising from the normal course of its operations. These proceedings involve social security, labor, tax and civil matters. Based on information and evaluations of its legal counsel, both internal and external, management classifies, quantifies and recognizes provisions for contingencies to reflect the probable expected outflow of funds. In addition, provisions are also recognized for contingent liabilities and non-materialized risks identified in the business combination, which will be indemnified by the former controlling shareholders in the event of losses (Note 20.5).

The Group's management believes that the provision for probable losses is sufficient to cover any risk of loss on administrative and judicial litigation, as shown below:

In thousands of Brazilian Reais

	Parent company		Consolidated	
	06/30/2026	12/31/2025	06/30/2026	12/31/2025
Labor	288	78	10,577	8,909
Civil	5,986	5,285	5,986	5,285
Tax	825	669	12,238	11,280
Total	**7,099**	**6,032**	**28,801**	**25,474**

Changes in the provision for judicial and administrative litigation for the periods ended June 30, 2026 and 2025 were as follows:

	Parent company	Consolidated
At December 31, 2025	**6,032**	**25,474**
(+) Additions	783	2,185
(-) Reversals	(55)	(505)
(-) Write-offs	-	(220)
(+) Monetary adjustments – contingent liabilities	339	1,867
At June 30, 2026	**7,099**	**28,801**
At December 31, 2024	**7,930**	**40,236**
(+) Additions	815	2,628
(-) Reversals	(396)	(2,473)
(+) Monetary adjustments – contingent liabilities	319	1,768
At June 30, 2025	**8,668**	**42,159**

Labor

Labor claims against the Group relate mainly to claims for overtime, differences in commissions, payment of health hazard premium, lawsuits filed by outsourced workers under secondary obligor liability and the possibility of labor claims arising from identified risks in the acquired companies.

Civil

Civil claims refer mainly to indemnity claims against the Group companies, related to the sale of vehicles.

Tax

Tax claims from the acquired companies, relating to the challenge of certain tax assessments issued in the process of tax inspection, and other lawsuits filed to question the legitimacy of collection of certain taxes.

20.3. Federal Superior Court (STF) decision on res judicata and tax matters

On February 8, 2023, the Federal Supreme Court (STF) ruled that changes in the Court's understanding of tax matters can cancel final decisions (cases that have become res judicata) concerning tax collection. The Company assessed the effects of this decision and did not identify any impacts to be recognized in the parent company and consolidated financial statements, as it does not have any definitive court decisions that generate tax benefits related to the matter.

In thousands of Brazilian Reais

20.4. Possible losses not provided for in the balance sheet

The Group is a party to tax, civil and labor lawsuits in progress (judicial and administrative) for which risk of losses is considered possible by management under the advice of its legal counsel and for which no provision was set up. The amounts involved are shown below:

	Parent company		Consolidated	
	06/30/2026	12/31/2025	06/30/2026	12/31/2025
Labor	3,630	1,924	6,358	3,705
Civil	12,037	10,420	13,288	11,468
Tax	26,045	23,406	30,930	28,001
Total	**41,712**	**35,750**	**50,576**	**43,174**

The nature of the topics included in this note are the same as those already described in note 20.2.

20.5. Indemnification assets

The Company recognizes as indemnification assets the amounts relating to the fair value attributed to contingent liabilities and non-materialized risks of a tax, labor and civil nature, identified in its business combinations. The amounts, which are updated by SELIC, as well as the respective liabilities, will be indemnified by the sellers in the event of loss, as established in the purchase and sale agreements, or written off as the statute of limitations for the risks is reached. The breakdown of indemnification assets and respective contingent liabilities per acquired company is shown below:

	Parent company		Consolidated	
Company acquired	06/30/2026	12/31/2025	06/30/2026	12/31/2025
HM Empilhadeiras	1,040	702	1,040	702
BMB Brasil	-	-	5,471	5,241
Truckvan	-	-	13,820	12,511
Total	**1,040**	**702**	**20,331**	**18,454**

The changes in balances are shown below:

	Parent company	Consolidated
At December 31, 2025	**702**	**18,454**
(+) Monetary adjustment	338	1,877
At June 30, 2026	**1,040**	**20,331**
At December 31, 2024	**6,718**	**36,883**
(+) Monetary adjustment (i)	318	1,767
At March 31, 2025	**7,036**	**38,650**

21. Related-party transactions (assets and liabilities)

Transactions between the Company, its subsidiaries and other related parties are eliminated, when applicable, for the purposes of presenting consolidated balances in this individual and consolidated quarterly information. The related-party balances are reported by economic group and segregated according to the nature of transactions, as described below.

- Marketable securities and financial investments: refers to debt securities arising from commercial notes, eliminated in the consolidated financial statements.
- Trade receivables: balances arising from amounts receivable for lease services, sale of assets, and commissions.
- Advances from third parties: balances of advances intended for the provision of services for the customization of machinery, equipment and trucks, eliminated in the consolidated financial statements.
- Dividends receivable: balances arising from the rights to receive a share of the profits of its subsidiaries.
- Other credits: balances arising from reimbursements related to the transfer of various expenses.
- Trade payables: balances arising from contracted services and the purchase of maintenance parts, including vehicle tracking and monitoring and towing services.
- Assignment of credit rights: these are transactions involving the sale of credit rights from future lease agreements, in which they are discounted under usual market conditions with related parties.
- Dividends payable: obligations arising from the distribution of profits to subsidiaries.
- Other payables: these refer to obligation of reimbursement to related parties, arising from various expenses.

The following table presents the balances of transactions between the Company and related parties, segregated by economic group:

In thousands of Brazilian Reais

	Parent company											
	Assets				Liabilities							
	Other credits		Trade receivables (Note 8)		Other payables		Trade payables (Note 14)		Dividends payable		Assignment of receivables (Note 17)	
	06/30/2026	12/31/2025	06/30/2026	12/31/2025	06/30/2026	12/31/2025	06/30/2026	12/31/2025	06/30/2026	12/31/2025	06/30/2026	12/31/2025
Vamos Seminovos	-	-	116	138	979	185	-	1,024	-	-	-	-
BMB Mode Center BR	-	-	47	47	4	44	2,121	27,509	-	-	-	-
Truckvan	-	-	274	219	107	-	-	-	-	-	-	-
VAMOS group transactions (Removed from consolidated figures)	**-**	**-**	**437**	**404**	**1,090**	**229**	**2,121**	**28,533**	**-**	**-**	**-**	**-**
Simpar S.A.	-	20	41	8	218	307	3,076	561	-	72,402	-	-
JSL S.A and subsidiaries	161	152	32,826	18,040	295	113	21,849	13,225	-	-	-	-
Automob S.A and subsidiaries	12,917	5,146	20,215	8,687	29,209	20,752	10,171	11,554	-	-	-	-
Movida S.A and subsidiaries	37	19	1,174	138	1,782	2,362	845	422	-	-	-	-
CS Infra and subsidiaries	1	-	7	8,061	-	-	-	-	-	-	-	-
CS Brasil and subsidiaries	1	680	1,607	760	269	269	240	182	-	-	-	-
BBC and subsidiaries	-	-	8	2,340	452	452	-	-	-	-	23,219	58,383
Transactions with companies of the SIMPAR Group	**13,117**	**6,017**	**55,878**	**38,034**	**32,225**	**24,255**	**36,181**	**25,944**	**-**	**72,402**	**23,219**	**58,383**

	Consolidated											
	Assets				Liabilities							
	Other credits		Trade receivables (Note 8)		Trade payables (Note 14)		Dividends payable		Assignment of receivables (Note 17)		Other payables	
	06/30/2026	12/31/2025	06/30/2026	12/31/2025	06/30/2026	12/31/2025	06/30/2026	12/31/2025	06/30/2026	12/31/2025	06/30/2026	12/31/2025
Simpar S.A.	-	20	41	8	3,086	561	-	72,401	-	-	218	310
JSL S.A and subsidiaries	200	198	38,800	21,618	21,849	13,225	-	-	-	-	295	113
Automob S.A and subsidiaries	13,472	5,420	20,215	8,839	10,171	11,549	-	-	-	-	29,209	20,763
Movida S.A and subsidiaries	37	699	1,211	1,205	910	467	-	-	-	-	1,782	2,070
CS Infra and subsidiaries	1	-	8	2,845	-	-	-	-	-	-	-	292
CS Brasil and subsidiaries	1	1	1,773	-	240	181	-	-	-	-	269	269
BBC and subsidiaries	-	-	1,746	4,266	-	-	-	-	23,219	143,606	452	452
Total	**13,711**	**6,338**	**63,794**	**38,781**	**36,256**	**25,983**	**-**	**72,401**	**23,219**	**143,606**	**32,225**	**24,269**

In thousands of Brazilian Reais

Below, we present the transactions carried out between the Company and its subsidiaries. These transactions occur in the ordinary course of business and are entirely eliminated in the consolidation of the financial statements.

	Parent company						Parent company			
	Assets						Liabilities			
	Marketable securities and financial investments		Trade receivables		Advances from third parties		Trade payables		Other payables	
	06/30/2026	12/31/2025	06/30/2026	12/31/2025	06/30/2026	12/31/2025	06/30/2026	12/31/2025	06/30/2026	12/31/2025
Vamos Seminovos	-	-	116	138	-	-	-	1,024	979	185
BMB Mode Center BR	-	-	47	47	26,121	26,121	2,121	27,509	4	44
Truckvan	133,332	111,907	274	219	39	39	-	-	107	-
Total	**133,332**	**111,907**	**437**	**404**	**26,160**	**26,160**	**2,121**	**28,533**	**1,090**	**229**

	Consolidated								Consolidated							
	Assets								Liabilities							
	Marketable securities and financial investments		Trade receivables		Advances from third parties		Other credits		Trade payables		Loans, borrowings and debentures		Advances from customers		Other payables	
	06/30/2026	12/31/2025	06/30/2026	12/31/2025	06/30/2026	12/31/2025	06/30/2026	12/31/2025	06/30/2026	12/31/2025	06/30/2026	12/31/2025	06/30/2026	12/31/2025	06/30/2026	12/31/2025
Vamos Locação	133,332	111,907	437	404	26,160	26,160	-	-	2,121	28,533	-	-	-	-	1,090	229
Vamos Seminovos	-	-	979	185	-	-	-	-	-	-	-	-	-	-	116	138
BMB Mode Center BR	-	-	143	27,600	-	-	-	-	47	47	-	-	26,121	26,121	-	-
Truckvan	-	-	107	-	-	-	-	-	274	219	133,332	111,907	39	39	-	-
Total	**133,332**	**111,907**	**1,666**	**28,189**	**26,160**	**26,160**	**-**	**-**	**2,442**	**28,799**	**133,332**	**111,907**	**26,160**	**26,160**	**1,206**	**367**

21.1. Related-party transactions with effect in profit or loss

The related-party transactions affecting consolidated profit or loss refer to transactions conducted with entities under common control and other related parties. These are reported in aggregate by economic group and segregated by nature of transaction, as shown and described below.

- Lease of machinery, equipment and vehicles between companies, practiced at market price, whose pricing varies according to the characteristics of the leased assets and the contract date;

- Contracted services that are directly related to the operation, such as vehicle tracking and monitoring, towing services, maintenance, and sales intermediation.

- Sale of decommissioned assets related to fleet renewal, such as machinery, equipment and vehicles previously used in operations, whose pricing follows market value;

- Reimbursement for sundry expenses shared between related parties.

All related-party transactions have been conducted under conditions similar to those adopted for independent third parties. There were no individually material transactions during the period, nor any transactions conducted on non-arm's length terms that would require additional separate disclosure.

In thousands of Brazilian Reais

Consolidated

	Lease, sale of new assets and services rendered		Lease, cost of sales of new assets and services received		Sale of assets		Cost of sale of assets		Other operating income (expenses)		Administrative and selling expenses		Finance income (costs)	
	06/30/2026	06/30/2025	06/30/2026	06/30/2025	06/30/2026	06/30/2025	06/30/2026	06/30/2025	06/30/2026	06/30/2025	06/30/2026	06/30/2025	06/30/2026	06/30/2025
Transactions eliminated in profit or loss														
Vamos Locação	1,703	1,651	-	(346)	-	-	-	-	-	-	-	23	9,787	6,289
Vamos Seminovos	-	-	-	(162)	-	-	-	-	-	-	-	(217)	-	-
BMB Mode Center BR	30,585	1,453	(43,209)	(759)	-	-	-	-	-	-	(281)	(880)	-	(3)
Truckvan	2,490	3,480	(3,911)	(2,931)	-	12	-	(12)	-	-	(2)	(1,226)	(9,787)	(6,289)
BMB Mexico	-	-	-	(85)	-	-	-	-	-	-	-	-	-	3
Total transactions eliminated in profit or loss	**34,778**	**6,584**	**(47,120)**	**(4,283)**	**-**	**12**	**-**	**(12)**	**-**	**-**	**(283)**	**(2,300)**	**-**	**-**
Simpar S.A.	-	-	(2)	(2)	-	-	-	-	-	-	(772)	(497)	(807)	-
JSL S.A and subsidiaries	113,636	73,488	(3,005)	(6,847)	17,088	200	(16,905)	-	(1,934)	123	(357)	(829)	-	-
Automob S.A and subsidiaries	3,072	4,926	(2,387)	(10,562)	10,583	300	(9,726)	(597)	10,497	1,486	(6,650)	(525)	-	-
Movida S.A and subsidiaries	1,470	6,621	(10,043)	(8,297)	-	-	-	-	(20)	(20)	(2,841)	(870)	-	-
CS Infra and subsidiaries	16,238	14,076	-	-	-	-	-	-	(43)	(33)	-	-	-	-
CS Brasil and subsidiaries	4,519	1,477	(314)	(180)	490	-	(233)	-	-	(68)	(6)	(36)	-	-
BBC and subsidiaries	183	-	(4)	(4,717)	-	11,605	-	(11,960)	12	266	(10)	185	-	-
Ribeira empreendimentos imobiliários	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total transactions with related parties	**139,118**	**100,588**	**(15,755)**	**(30,605)**	**28,161**	**12,105**	**(26,864)**	**(12,557)**	**8,512**	**1,754**	**(10,636)**	**(2,572)**	**(807)**	**-**

In thousands of Brazilian Reais

21.2. Management compensation

The Group's management includes the Board of Directors and the Board of Executive Officers. Compensation expenses for directors and officers, including all benefits, were recognized in "Administrative expenses", as below:

	Parent company		Consolidated	
	06/30/2026	06/30/2025	06/30/2026	06/30/2025
Fixed compensation	5,414	4,455	8,092	4,455
Variable compensation	3,917	4,287	4,953	4,287
Benefits	50	53	57	53
Total	**9,381**	**8,795**	**13,102**	**8,795**

Management does not have post-retirement benefits or any other long-term benefits.

21.3. Shared services center

The parent company SIMPAR and its subsidiaries apportion part of the shared expenses of the structure and BackOffice, according to criteria defined in appropriate technical studies. The amount of expenses apportioned to the Group at June 30, 2026 and 2025 was R$ 15,600. These expenses are recorded in line item "Administrative expenses". The Administrative Services Center does not charge an administration fee or apply a profit margin on the services provided, passing on only costs.

22. Equity

22.1. Share capital

As of June 30, 2026, the Company's subscribed and paid-in share capital amounted to R$1,168,794 (R$1,012,950 as of December 31, 2025), represented by 1,221,826,865 registered common shares, book-entry shares and with no par value.

The variation in the period refers to the private capital increase approved on May 15, 2026, as described in Note 1.1.1.

The Company is authorized to increase its capital up to the limit of 4,000,000,000 common shares, excluding the shares already issued, without requiring amendment to its bylaws as authorized by the Board of Directors, which is responsible for establishing the issuance conditions, including price, term and payment conditions.

22.2. Capital reserves

a) Share-based payment transactions

Restricted share plan and matching

The Company has a restricted share plan, which consists in the delivery of shares of the parent company Simpar S.A. to employees of the Group. The following table presents the number of restricted shares at June 30, 2026:

COMPANY SHARES (VAMO3)

	Number of restricted shares		
	Granted	Transferred	Restricted shares outstanding
Position at December 31, 2025 and June 2026	**373,653**	**(220,184)**	**45,260**

At June 30, 2026 and December 31, 2025, the accumulated balance of the capital reserve account referring to "share-based payment" in equity is R$ 434.

There were no cancellations, expirations, or changes to plans during the period ended June 30, 2026.

b) Special reserve

The Company's special capital reserve is constituted based on the results obtained in transactions involving its investments in subsidiaries, such as premium on the issuance of primary shares, gains on the sale of shares in offerings, exchange of shares in combinations without loss of control.

The special reserve balance at June 30, 2026 is R$ 1,850,920 (R$ 1,585,235 in December 2025).

c) Treasury shares

On March 5, 2026, the Company canceled 15,049,828 treasury shares, in the amount of R$ 174,919, in connection with a capital structure reorganization intended to facilitate a future private capital increase, pursuant to the investment agreement entered into with BNDESPAR. On June 5, 2026, the Company repurchased 86,331 of its shares, totaling R$ 256. At June 30, 2026, the balance of treasury shares was R$ 256.

22.3. Earnings reserves

a) Legal reserve

The legal reserve is recognized annually as an allocation of 5% of the Company's profit for the period, limited to 20% of the share capital. Its purpose is to preserve share capital. It can be used only to offset losses and for capital increase. When the Company reports loss for the year, no legal reserve is recognized.

b) Investment reserve

The investment reserve is recognized with a portion of the profit not allocated by the Company. The investment reserve is intended to preserve funds to finance the expansion of the activities of the Company and/or its subsidiaries and associates, including through subscriptions of capital increases or creation of new enterprises, to which up to 100% of the profit for the period remaining after the legal and statutory deductions may be allocated though the balance cannot exceed 80% of the Company's subscribed capital.

c) Distribution of dividends

Pursuant to the Company's Bylaws, shareholders are entitled to annual mandatory dividend equal to or higher than 25% of the Company's annual profit, as adjusted by the following additions or deductions:

(i) 5% appropriated to the legal reserve; and

(ii) Any contingency reserve and the reversal of the same reserves recognized in prior years. A portion of the profit may also be retained based on a capital budget for contribution of a statutory earnings reserve named "investment reserve".

The Company's Bylaws also allow for the distribution of interim dividends, as an advance payment of the mandatory dividend.

Interest on capital is calculated on equity accounts by applying the long-term interest rate (TJLP) for the year. The payment is contingent on the existence of profits in the year before the deduction of interest on capital, or of retained earnings and earnings reserve.

At June 30, 2026, the Company recorded the amount of R$ 501 in liabilities with respect to amounts declared in the year ended December 31, 2025.

In thousands of Brazilian Reais

23. Insurance coverage

The Group has insurance coverage in amounts deemed sufficient by the Company to cover potential risks of its assets and/or liabilities related to transport of third-party cargo or assets. As to the vehicle fleet, most part is self-insured in view of the cost-benefit ratio of the premium.

Complete information on the insurance coverage is presented in Note 24 to the parent company and consolidated annual financial statements for the year ended December 31, 2025, issued on March 25, 2026.

24. Net revenue from sale, lease, services sold and sale of assets

The Group generates revenue primarily through rental and services sold and sale of assets.

	Parent company		Consolidated	
	06/30/2026	06/30/2025	06/30/2026	06/30/2025
Revenue from lease and rendering of services – services transferred over time	2,139,604	1,954,071	2,103,894	1,933,049
Revenue from sale of vehicles and accessories – products transferred at a specific point in time	-	-	257,423	195,859
Revenue from sale of assets – products transferred at a specific point in time (i)	823,278	614,775	823,278	614,774
Total net revenue	**2,962,882**	**2,568,846**	**3,184,595**	**2,743,682**

(i) Includes R$ 138,460 from asset sales in accordance with CPC 06.

The reconciliation between the gross revenues and the net revenue presented in the statement of income is shown below:

	Parent company		Consolidated	
	06/30/2026	06/30/2025	06/30/2026	06/30/2025
Gross revenue	**3,217,117**	**2,806,146**	**3,506,442**	**3,026,835**
Less:				
Taxes on sales	(218,898)	(199,520)	(281,618)	(238,390)
Returns, discounts and rebates	(35,337)	(37,780)	(40,229)	(44,763)
Total net revenue	**2,962,882**	**2,568,846**	**3,184,595**	**2,743,682**

Municipal taxes on services (rates of 2% to 5%), contributions related to PIS (rates of 0.65% or 1.65%) and COFINS (rates of 3% or 7.65%).

In thousands of Brazilian Reais

25. Expenses by nature

The Group's statement of income is presented by function. Expenses by nature are as follows:

	Parent company		Consolidated	
	06/30/2026	06/30/2025	06/30/2026	06/30/2025
Cost of sales of new vehicles and parts	-	-	(105,427)	(102,508)
Cost of sales of used vehicles	-	-	(1,931)	(4,052)
Fleet costs and expenses	(50,324)	(48,886)	(50,405)	(48,946)
Cost of sale of assets	(811,403)	(569,603)	(811,403)	(569,603)
Personnel and payroll charges	(101,373)	(78,652)	(151,817)	(127,567)
Depreciation and amortization	(575,716)	(481,974)	(591,137)	(500,795)
Vehicle parts, tires and maintenance	(128,801)	(131,332)	(136,587)	(137,594)
Fuels and lubricants	(9,938)	(10,571)	(12,526)	(12,682)
Reversal of (expenses with) provision for judicial and administrative litigation	(728)	(419)	(1,680)	(155)
Services provided by third parties	(43,477)	(50,820)	(61,715)	(66,404)
Provision for expected credit losses (impairment) of trade receivables	(48,111)	(64,835)	(53,293)	(65,283)
Communication, advertising and publicity	(3,416)	(2,365)	(4,951)	(4,235)
Travel, meals and accommodation	(4,000)	(4,389)	(5,078)	(5,206)
Lease of properties	(1,941)	(2,343)	(823)	(1,771)
Lease of vehicles, machinery and equipment	(5,012)	(2,461)	(6,214)	(2,893)
Tax expenses	(389)	(544)	(1,456)	(1,446)
Recovery of PIS and COFINS	176,961	195,467	179,501	220,410
Expenses on direct sales (freight and commission)	(14,832)	(7,476)	(19,562)	(11,094)
Trade fairs, congresses, symposiums and courses	(1,128)	(929)	(1,327)	(1,029)
Other income (costs and expenses), net	(21,851)	(20,607)	(15,135)	(3,785)
	(1,645,479)	**(1,282,739)**	**(1,852,966)**	**(1,446,638)**
Cost of sales, leases and rendering of services	(650,834)	(545,065)	(821,289)	(690,016)
Cost of sale of assets	(811,403)	(569,603)	(811,403)	(569,603)
Selling expenses	(63,845)	(52,072)	(71,290)	(59,289)
Administrative expenses	(70,300)	(51,314)	(101,839)	(81,417)
Provision for expected credit losses (impairment) of trade receivables	(48,111)	(64,835)	(53,293)	(65,283)
Other operating income (expenses), net	(986)	150	6,148	18,970
	(1,645,479)	**(1,282,739)**	**(1,852,966)**	**(1,446,638)**

In thousands of Brazilian Reais

26. Finance result

	Parent company		Consolidated	
Finance income	**06/30/2026**	**06/30/2025**	**06/30/2025**	**06/30/2025**
Financial investments	325,822	217,901	318,358	213,494
Discounts obtained	3,982	444	4,048	1,108
Interest received	7,216	7,649	7,537	7,896
Monetary variation gain	-	9,052	50	9,444
Interest accrued CPC 06	10,990	-	10,990	-
Other finance income	4,552	(505)	4,698	(210)
Taxes on finance income	(15,809)	(9,479)	(16,506)	(9,681)
Total finance income	**336,753**	**225,062**	**329,175**	**222,051**
Finance costs				
Debt service costs				
Interest on loans, borrowings and debentures (i)	(1,142,016)	(1,021,215)	(1,082,302)	(1,021,215)
Exchange gains (losses) on loans	116,100	183,847	215,310	183,847
Gains (losses) on derivative transactions (hedge)	(243,588)	(293,011)	(396,429)	(293,011)
Other expenses related to debt service	(6,901)	(4,664)	(10,975)	(4,938)
Total debt service costs	**(1,276,405)**	**(1,135,043)**	**(1,274,396)**	**(1,135,317)**
Funding expenses	(25,333)	(17,643)	(26,787)	(17,643)
Interest on assignment of receivables	(89,273)	(67,858)	(89,273)	(67,858)
Discounting of receivables	-	(8,365)	(259)	(8,917)
Charges on right-of-use leases	(3,579)	(3,234)	(5,419)	(5,736)
Interest on acquisition of companies	(2,638)	(2,267)	(6,498)	(4,955)
Interest expenses	(2,919)	(3,242)	(3,144)	(3,993)
Bank expenses	(2,486)	(99)	(3,065)	(272)
Discounts granted	(240)	(875)	(257)	(1,058)
Other finance costs	(6,246)	(1,034)	(8,900)	(1,094)
Total finance costs	**(1,409,119)**	**(1,239,660)**	**(1,417,998)**	**(1,246,843)**
Net finance result	**(1,072,366)**	**(1,014,598)**	**(1,088,823)**	**(1,024,792)**

(ii) Includes the gain from the repurchase of debentures in the amount of R$ 2,446, related to the VAMO14, VAMO17, VAMO22 and VAMO34 issuances.

27. Lease agreements treated as operating leases

27.1. Group as (lessor)

The Group has lease agreements for vehicles, machinery and equipment classified as operating leases in accordance with CPC 06, maturing through 2036. These agreements usually have terms from one to ten years, with the most common term being five years. Lease agreements are usually adjusted for inflation on an annual basis.

The following table presents a breakdown of lease amounts referring to assets already deployed generating revenue for the Company:

Up to 1 year	1 to 2 years	2 to 3 years	3 to 4 years	4 to 5 years	More than 5 years	Total
4,536,366	3,646,106	2,555,977	1,303,190	475,175	214,024	12,730,838

28. Earnings per share

The calculation of basic and diluted earnings per share was based on the profit attributable to the holders of common shares and on the weighted average number of common shares outstanding.

In thousands of Brazilian Reais

a) Basic earnings per share

	06/30/2026	06/30/2025
Numerator:		
Profit for the period	187,706	200,596
Denominator:		
Weighted average number of common shares outstanding (e.g., treasury)	1,175,266,486	1,056,596,583
Basic and diluted earnings per share - R$	**0.1597**	**0.1899**

Weighted average number of common shares outstanding

	06/30/2026	06/30/2025
Weighted average number of common shares issued	1,175,315,919	1,081,032,537
Weighted average number of treasury shares	(49,433)	(24,435,954)
Weighted average number of common shares outstanding	**1,175,266,486**	**1,056,596,583**

b) Diluted earnings per share

	06/30/2026	06/30/2025
Numerator:		
Profit for the period	187,706	200,596
Denominator:		
Weighted average of common shares with circulation potential	1,175,339,886	1,058,669,983
Diluted earnings per share - R$	**0.1597**	**0.1898**

Weighted average of common shares with circulation potential

	06/30/2026	06/30/2025
Weighted average number of common shares issued	1,175,315,919	1,081,032,537
Weighted average number of treasury shares	(49,433)	(24,435,954)
Weighted average of shares with dilutive potential	73,400	73,400
Weighted average of common shares with circulation potential	**1,175,339,886**	**1,056,669,983**

29. Supplemental information to the statement of cash flows

The statements of cash flows under the indirect method are prepared and presented in accordance with the accounting pronouncement CPC 03 (R2) / IAS 7 – Statement of Cash Flows.

The Group made acquisitions of vehicles, machinery and equipment for expansion of its fleet and a part of these through noncash transactions because they are financed. Below are the effects of these acquisitions without cash outflow effect, and their impact on proceeds from loans, borrowings and debentures:

	Parent company		Consolidated	
	06/30/2026	06/30/2025	06/30/2026	06/30/2025
Reconciliations between additions to property and equipment and additions to cash flows:				
Total additions to property and equipment	1,159,700	1,488,508	1,204,777	1,520,386
(-) Trade payables - trucks, machinery and equipment for leasing	(248,545)	-	(249,350)	-
Additions without cash disbursement:				
Additions financed by FINAME and CDC for the acquisition of property and equipment	(74,830)	-	(74,830)	-
Additions to right-of-use leases	(1,947)	(7,585)	(3,213)	(20,311)
Total	**834,378**	**1,480,923**	**877,384**	**1,500,075**
Statements of cash flows				
Property and equipment for leasing	833,133	1,479,669	856,202	1,488,121
Property and equipment for investment	1,245	1,254	21,182	11,954
Total	**834,378**	**1,480,923**	**877,384**	**1,500,075**

In thousands of Brazilian Reais

Further to the financed acquisitions presented above, the table below presents Interest/ indexation accruals and foreign exchange gains/losses on loans, borrowings and debentures, leases payable and other financial liabilities, highlighting the amounts related to FINAME operations, which are linked to asset acquisitions with no immediate cash effect.

	Parent company		Consolidated	
	06/30/2026	06/30/2025	06/30/2026	06/30/2025
Reconciliations between proceeds from loans, borrowings, debentures and cash inflows:				
Total proceeds from loans, borrowings and debentures	644,640	2,635,197	644,640	2,635,197
Additions without cash inflow:				
Additions financed by FINAME and CDC for the acquisition of property and equipment	(74,830)	-	(74,830)	-
Total	**569,810**	**2,635,197**	**569,810**	**2,635,197**
Statements of cash flows				
Loans, borrowings and debentures	569,810	2,635,197	569,810	2,635,197
Total	**569,810**	**2,635,197**	**569,810**	**2,635,197**

The table below presents the reconciliation of the line of Interest/ indexation accruals and foreign exchange gains/losses on loans, borrowings and debentures, leases payable and other financial liabilities presented in the Statement of Cash Flows.

	Parent company		Consolidated	
	06/30/2026	06/30/2025	06/30/2026	06/30/2025
Interest/indexation accruals and foreign exchange gains/losses on loans, borrowings and debentures, leases payable and other financial liabilities				
Interest on loans, borrowings and debentures (note 15.3)	1,142,016	1,021,215	1,082,302	1,021,215
Foreign exchange gains/losses (note 15.3)	(116,100)	(183,847)	(215,310)	(183,847)
Interest on assignment of receivables (note 17)	89,273	67,858	89,273	67,858
Charges on right-of-use leases (note 16)	3,579	3,234	5,419	5,736
Indexation accruals on acquisitions of companies	2,638	-	6,498	-
Total	**1,121,406**	**908,460**	**968,182**	**910,962**
Statements of cash flows				
Interest/indexation accruals and foreign exchange gains/losses on loans, borrowings and debentures, leases payable and other financial liabilities	1,121,406	908,460	968,182	910,962
Total	**1,121,406**	**908,460**	**968,182**	**910,962**

The table below presents the reconciliation of the line of payments of principal and interest on loans, borrowings and debentures, leases payable and other financial liabilities presented in the Statement of Cash Flows.

	Parent company		Consolidated	
	06/30/2026	06/30/2025	06/30/2026	06/30/2025
Interest paid on loans, borrowings, debentures and leases				
Interest paid on loans, borrowings and debentures (note 15.3)	799,482	878,191	792,739	878,191
Interest paid on leases (note 16)	2,515	4,965	3,754	6,542
Payments of loans, borrowings, debentures and leases				
Interest paid on loans, borrowings and debentures (note 15.3)	1,620,039	796,000	1,620,037	796,033
Payments of leases (note 16)	5,021	3,168	12,223	10,630
Total	**2,427,057**	**1,682,324**	**2,428,753**	**1,691,396**
Statements of cash flows				
Interest paid on loans, borrowings and debentures	801,997	883,156	796,493	884,733
Payments of loans, borrowings, debentures and leases	1,625,060	799,168	1,632,260	806,663
Total	**2,427,057**	**1,682,324**	**2,428,753**	**1,691,396**

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