



SEPTEMBER 2024

Presentation to the Market

Strategic Reorganization and Creation of NewCo

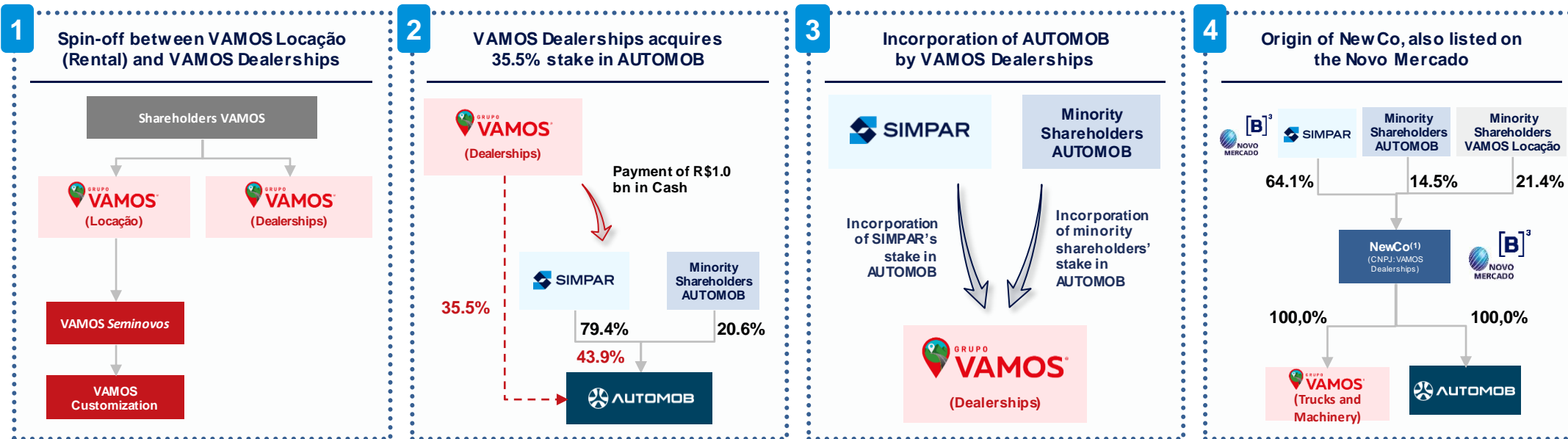


Transaction Summary

<p>Proposed Operation</p>	<ul style="list-style-type: none"> • Combination of the businesses of VAMOS Dealerships, currently a wholly-owned subsidiary of VAMOS Locação (Rental), and AUTOMOB, creating the largest and most diversified group of dealer networks in Brazil, already incorporated as a Novo Mercado listed company ("New Co") • Operation of VAMOS Locação exclusively and entirely dedicated to the truck, machinery and equipment rental segment
<p>Transaction Objective</p>	<ul style="list-style-type: none"> A VAMOS Locação: An independently managed and operated company whose business is the rental of trucks, machinery and equipment and the purchase, rental and sale of used vehicles B VAMOS Dealerships: An independently managed and operated company whose business is to sell trucks, buses, machinery and equipment of the following brands: (i) Volkswagen (TRANSRIO and TIETÉ), (ii) Valtra, (iii) Fendt, (iv) Komatsu, (v) Manitou and (vi) Toyota, through HM <i>Empilhadeiras</i>. It offers a wide range of products and services, including sales, service and after-sales C AUTOMOB: SIMPAR set up AUTOMOB to consolidate the group's activities in the sale of light vehicles, parts, accessories, financing and insurance brokerage
<p>Operation Summary</p>	<ul style="list-style-type: none"> • Spin-off of VAMOS Locação and VAMOS Dealerships through (i) the distribution of dividends in Natura by VAMOS Locação via the issuance of shares in VAMOS Dealerships and (ii) the spin-off of VAMOS Locação and incorporation of the spun-off portion comprising the remaining shares in VAMOS Dealerships, as well as intercompany credits. In this way, the shareholders of VAMOS Locação will become direct shareholders of VAMOS Dealerships • Acquisition, by VAMOS Dealerships, of a 35.49% stake in AUTOMOB held by SIMPAR for R\$1.0 billion in cash • Incorporation of AUTOMOB by VAMOS Dealerships to form New Co. To determine the shareholding structure of New Co at the time of consummation of the transaction, based on its equity values (and disregarding the impact on VAMOS Dealerships of the financing related to the acquisition of AUTOMOB shares), it is considered that AUTOMOB and VAMOS Dealerships correspond to, respectively, 56.33% and 43.67% of New Co's equity value • VAMOS shareholders will hold shares in two publicly traded companies, VAMOS Locação and New Co, both leading companies in their respective sectors, with wide possibilities for growth and return
<p>Resulting Stake</p>	<ul style="list-style-type: none"> • As a result of the steps described, SIMPAR will hold a 64.12% stake in New Co, while the minority shareholders of VAMOS Locação and AUTOMOB will hold 21.39% and 14.49%, respectively
<p>Approval Process</p>	<ul style="list-style-type: none"> • An Independent Committee will be formed within the board of VAMOS Locação to negotiate the terms and conditions of the transaction. The committee will be composed of the following members: (i) Augusto Marques da Cruz Filho; (ii) Flávio Tavares Valadão; and (iii) Maria Fernanda dos Santos Teixeira. The members are all independent and with notorious experience and technical capacity • The Proposed Transaction must be resolved by the shareholders of VAMOS at an Extraordinary General Meeting • The consummation of the Transaction will depend on (i) obtaining the approvals of the board of directors of SIMPAR and VAMOS, (ii) the absence of well-founded opposition on the part of the automakers of the respective dealerships and (iii) the usual conditions precedent

Transaction Structure

Origin of a company entirely dedicated to the truck, machinery and equipment rental segment (VAMOS Locação) and the largest and most diversified group of dealer networks in Brazil, already incorporated as a Novo Mercado listed company (NewCo)



- Spin-off between **VAMOS Locação** and **VAMOS Dealerships** through the payment of dividends in Natura by **VAMOS Locação** paid in shares issued by **VAMOS Dealerships**
- As a result, the shareholders of **VAMOS Locação** will become direct shareholders of **VAMOS Dealerships**, with the same shareholding for each of the companies
- Write-off of intercompany credits and debits, which are now assets of **VAMOS Locação**

- Acquisition, by **VAMOS Dealerships**, of 35.5% of **AUTOMOB** held by **SIMPAR** for **R\$1.0 billion in cash**
- The transaction will have a creditline, already committed of R\$1 billion, offered under market conditions appropriate to **New Co's** debt profile.

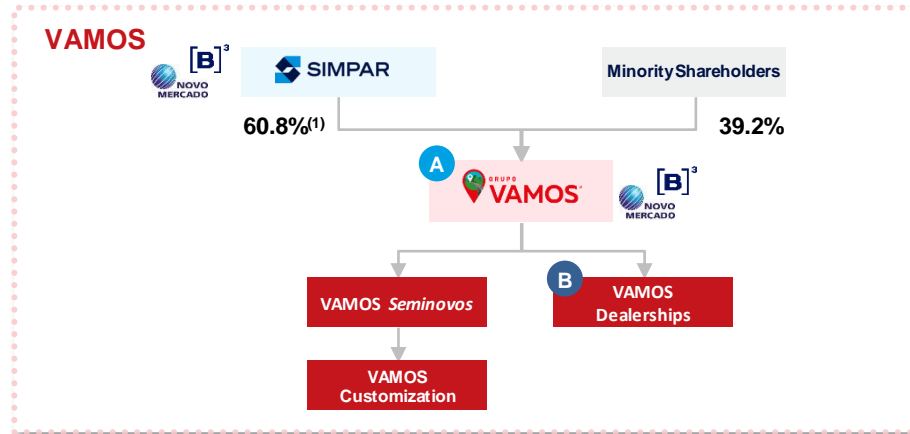
- Incorporation of **AUTOMOB** by **VAMOS Concessionárias** to form **New Co**
- To determine the shareholding structure of **New Co** at the time of consummation of the transaction, based on its equity values (and disregarding the impact on **VAMOS Dealerships** of the financing related to the acquisition of **AUTOMOB** shares), it is considered that **AUTOMOB** and **VAMOS Dealerships** correspond to, respectively, 56.33% and 43.67% of **New Co's** equity value

- After consummation of the transaction, **VAMOS** shareholders will hold shares in two publicly traded companies, **VAMOS Locação** and **New Co**, both leading companies in their respective sectors, with ample possibilities for growth and value generation for shareholders

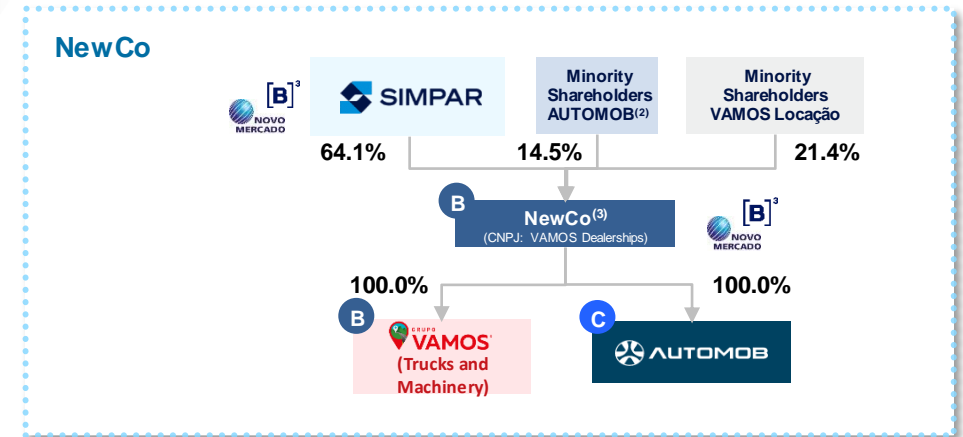
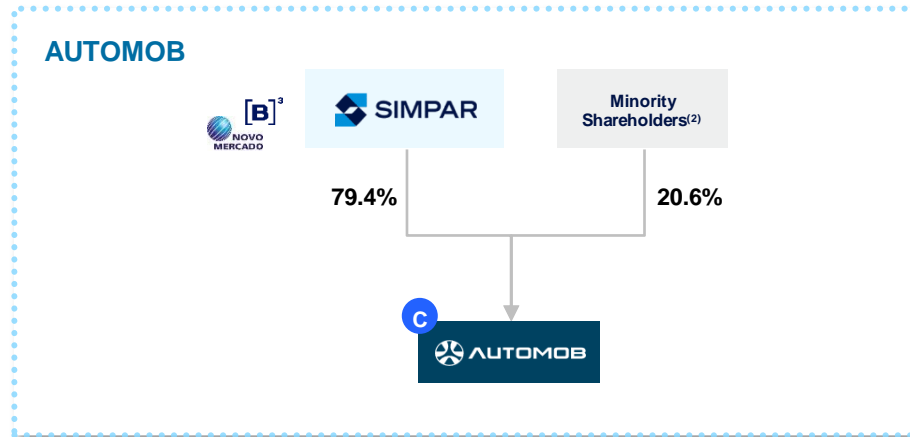
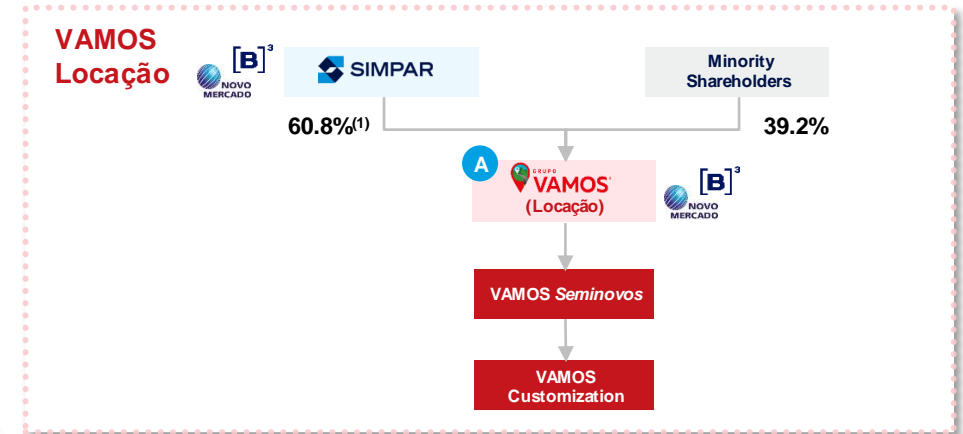
Note:
1. Illustrative diagram

Post-Transaction Shareholder Structure

Current Structure



Post-Transaction Structure



Notes:

- 1. Does not consider the effect of treasury shares
- 2. Alessandro Soldi (Sagamar), Giovanni Sedie, Maurício Portella and Fernando Portella (Autostar), Família Saddi (Green Automóveis)

Transaction Highlights



1

VAMOS Locação starts operating **exclusively and dedicatedly** in the **truck, machinery and equipment rental segment**



2

VAMOS Locação no longer has specific brand dealerships, **facilitating the offering of products and services to any network, expanding its opportunities for growth and diversification** and **consolidating** its position as **the largest truck, machinery and equipment rental company in Brazil**



3

VAMOS Locação and NewCo fulfill the **demand of VAMOS (VAMO3) investors**, who prefer to take advantage of **capital allocation opportunities in distinct and specific segments**



4

NewCo becomes **the largest and most diversified dealer network** in Brazil, with the **largest portfolio of brands, products and services**, with extensive capillarity in the domestic market, **with 192 stores** and net revenue of **R\$ 12 billion⁽¹⁾**, operating in a **wide range of segments** (light, trucks, yellow line and agricultural machinery)



5

NewCo benefits from operational synergies that include existing processes and practices that could be common to all dealerships, such as a **single financing desk (F&I), integration of the used-vehicle valuation desks and parts sales**




6

NewCo consolidates itself as **the first company in its segment to be listed on B3 and the Novo Mercado**, with liquidity and creating a **strong currency for future consolidation**

VAMOS Locação and VAMOS Dealerships already have **independent management structures, which allows the business units to be segregated immediately and efficiently**

Independent Structures with Exclusive Dedication of Experienced Teams

VAMOS LOCAÇÃO

<div style="background-color: red; color: white; border-radius: 50%; width: 30px; height: 30px; display: flex; align-items: center; justify-content: center; margin: 0 auto;">30</div> <div style="background-color: gray; color: white; border-radius: 50%; width: 30px; height: 30px; display: flex; align-items: center; justify-content: center; margin: 0 auto;">1</div>	 <p>José Cezário CFO</p>	<div style="background-color: red; color: white; border-radius: 50%; width: 30px; height: 30px; display: flex; align-items: center; justify-content: center; margin: 0 auto;">26</div> <div style="background-color: gray; color: white; border-radius: 50%; width: 30px; height: 30px; display: flex; align-items: center; justify-content: center; margin: 0 auto;">6</div>	 <p>Gustavo Couto CEO</p>	<div style="background-color: red; color: white; border-radius: 50%; width: 30px; height: 30px; display: flex; align-items: center; justify-content: center; margin: 0 auto;">29</div> <div style="background-color: gray; color: white; border-radius: 50%; width: 30px; height: 30px; display: flex; align-items: center; justify-content: center; margin: 0 auto;">13</div>	 <p>José Geraldo COMMERCIAL EXECUTIVE DIRECTOR (RENTAL)</p>	<div style="background-color: red; color: white; border-radius: 50%; width: 30px; height: 30px; display: flex; align-items: center; justify-content: center; margin: 0 auto;">15</div> <div style="background-color: gray; color: white; border-radius: 50%; width: 30px; height: 30px; display: flex; align-items: center; justify-content: center; margin: 0 auto;">6</div>	 <p>Rafael Gomes OPERATIONS DIRECTOR (RENTAL)</p>
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NewCo

<div style="background-color: blue; color: white; border-radius: 50%; width: 30px; height: 30px; display: flex; align-items: center; justify-content: center; margin: 0 auto;">26</div> <div style="background-color: gray; color: white; border-radius: 50%; width: 30px; height: 30px; display: flex; align-items: center; justify-content: center; margin: 0 auto;">3</div>	 <p>Alessandro Soldi PREMIUM BRANDS PRESIDENT</p> 	<div style="background-color: blue; color: white; border-radius: 50%; width: 30px; height: 30px; display: flex; align-items: center; justify-content: center; margin: 0 auto;">35</div> <div style="background-color: gray; color: white; border-radius: 50%; width: 30px; height: 30px; display: flex; align-items: center; justify-content: center; margin: 0 auto;">2</div>	 <p>Maurício Portella LUXURY BRANDS PRESIDENT</p> 	<div style="background-color: blue; color: white; border-radius: 50%; width: 30px; height: 30px; display: flex; align-items: center; justify-content: center; margin: 0 auto;">31</div> <div style="background-color: gray; color: white; border-radius: 50%; width: 30px; height: 30px; display: flex; align-items: center; justify-content: center; margin: 0 auto;">2</div>	 <p>Ricardo Pereira HONDA AND TOYOTA EXECUTIVE DIRECTOR</p> 	<div style="background-color: blue; color: white; border-radius: 50%; width: 30px; height: 30px; display: flex; align-items: center; justify-content: center; margin: 0 auto;">21</div> <div style="background-color: gray; color: white; border-radius: 50%; width: 30px; height: 30px; display: flex; align-items: center; justify-content: center; margin: 0 auto;">6</div>	 <p>Christian Hahn TRUCKS AND MACHINERY EXECUTIVE DIRECTOR</p> 
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● ● Years of Professional Experience ● Years in SIMPAR Group

VAMOS Locação | National Leader in Truck, Machinery and Equipment Rental

VAMOS Locação Operational Highlights

99% Rental

Leader in truck, machinery and equipment rental in Brazil

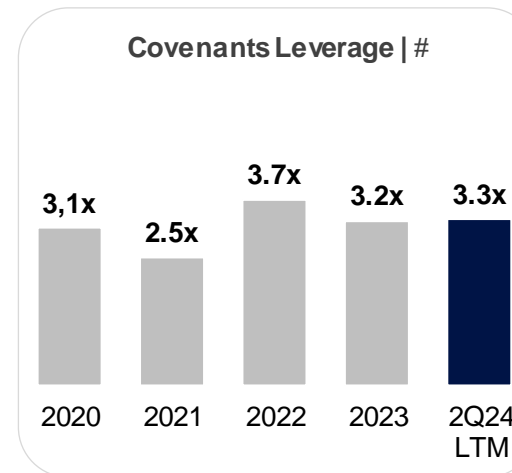
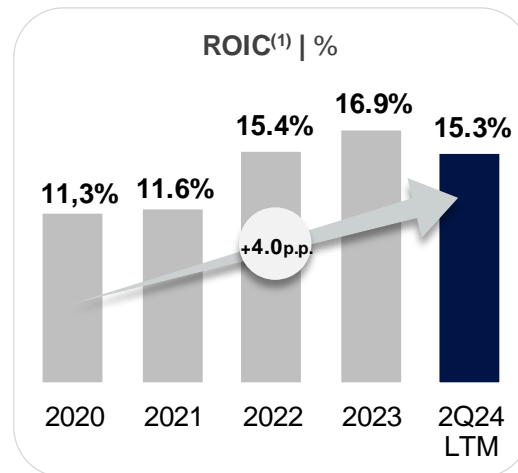
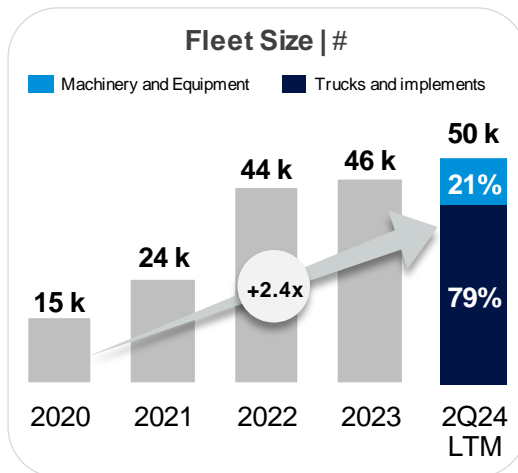
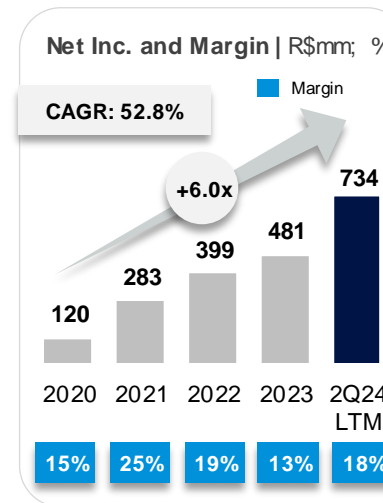
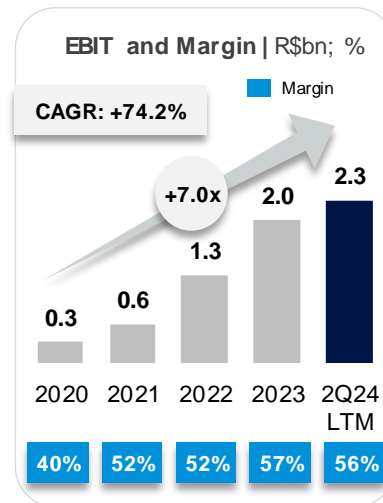
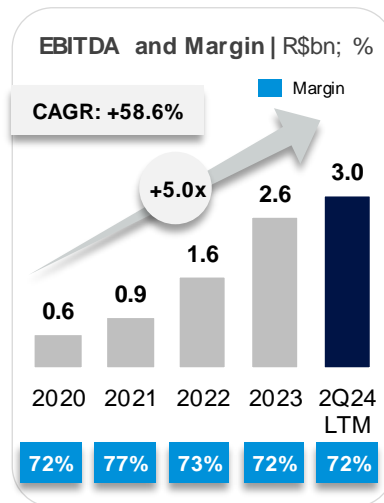
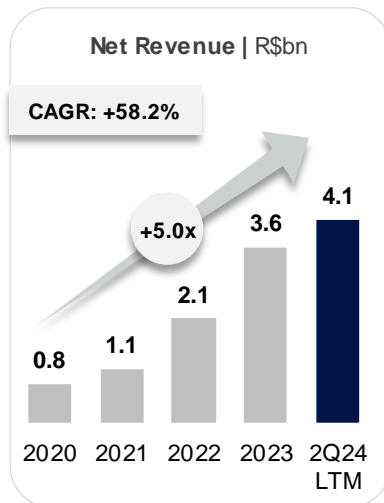
1% Customization

Technology and expertise in customization of heavy vehicle and implements

● Share in 2Q24 LTM EBITDA

Asset Sales

The only *seminovos* car network with a nationwide reach, with 16 points of sale



Notas:

1. EBITDA LTM includes the EBITDA LTM of the acquired companies and excludes the effects of impairment on assets, including the extraordinary and non-recurring expenses incurred in 2Q24 (R\$82.3 mn), related to extraordinary provisions and the loss in inventories and fixed assets due to the natural disasters in Rio Grande do Sul

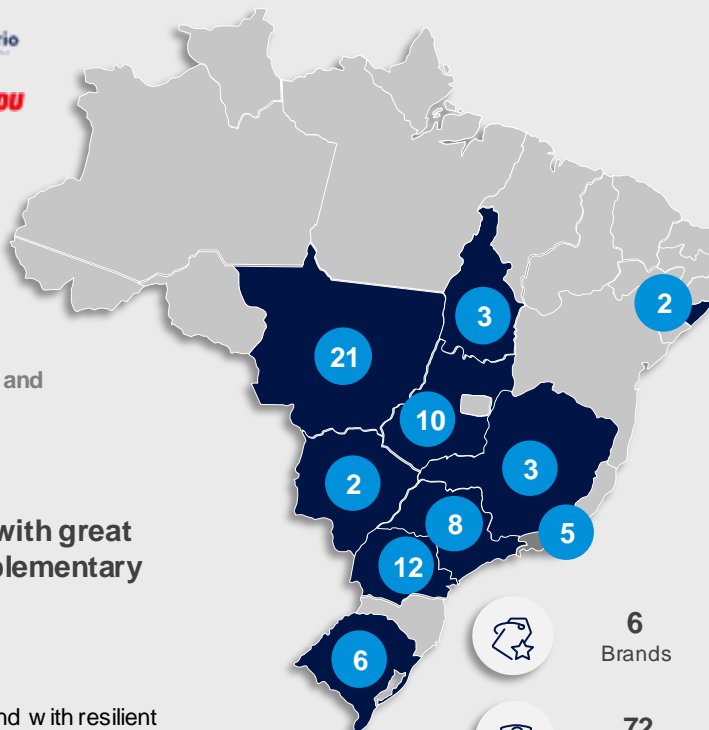
VAMOS Dealerships | Complete Network of Truck, Machinery and Equipment Dealerships

Complete ecosystem: buy - sell - trade



Largest Valtra and Fendt dealership network in South America

Largest VW trucks and bus dealership network from Brazil

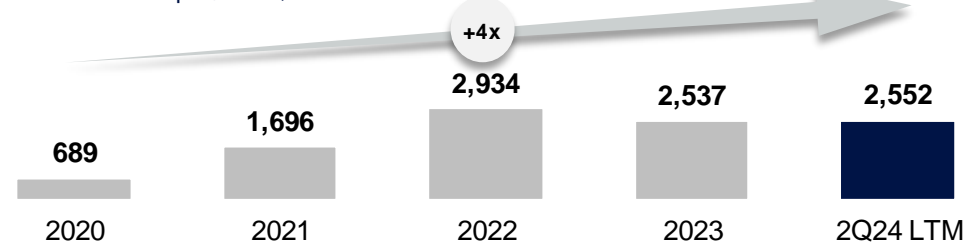


- 6 Brands
- 72 Stores
- 6,4 mil Units Sold⁽¹⁾

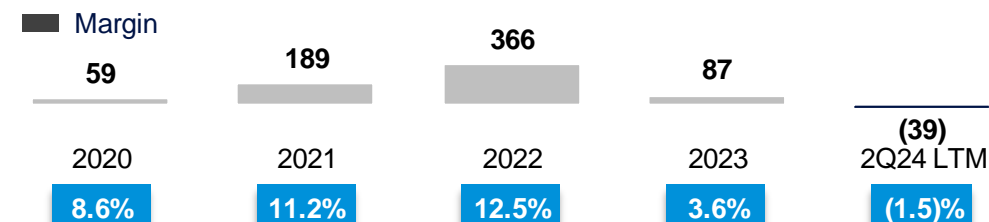
Strategic positioning in regions with great development potential and complementary segments:

- ✓ Wide capillarity of dealerships in Brazil
- ✓ Clients in different economic sectors and with resilient revenues
- ✓ Necessity to renew and increase the productivity of the Brazilian fleet
- ✓ Development of the country's infrastructure and logistics

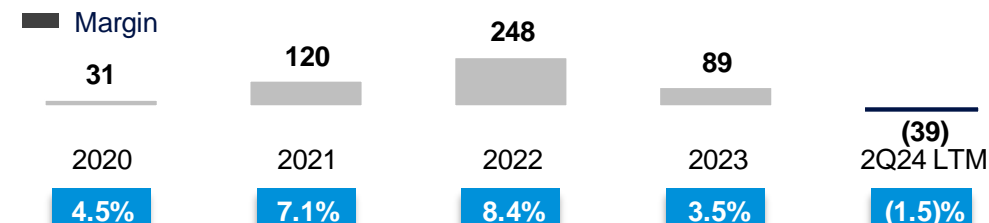
Net Revenue | R\$ mm; '000 #



EBITDA and EBITDA Margin IFRS 16 | R\$ mm; %



Net Income and Net Margin | R\$ mm; %

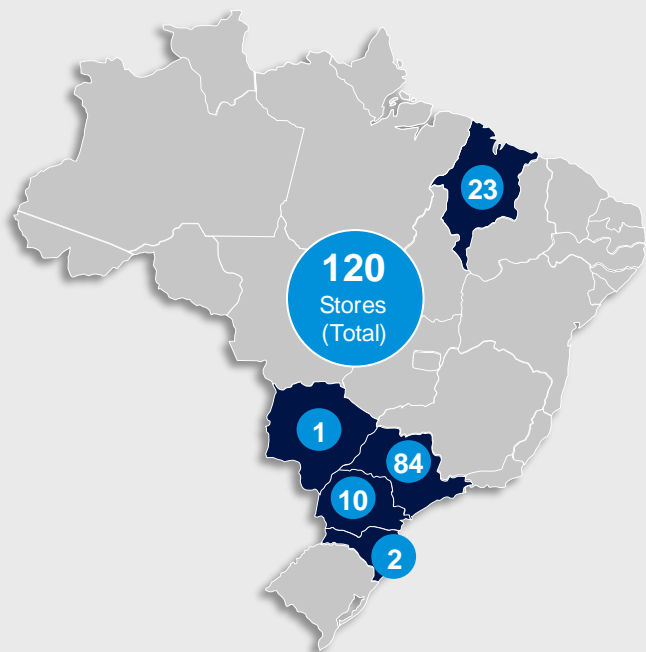


Notes:
1. 2Q24 LTM

AUTOMOB | National Leader in Light Vehicle Dealerships

Group with the largest brand portfolio and one of the largest dealership networks in Brazil

Great Expansion Opportunity to Expand National Coverage

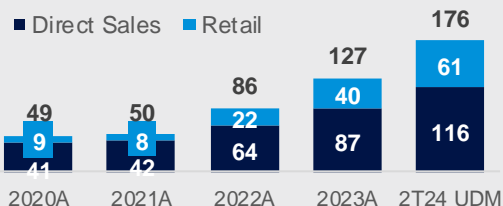


● AUTOMOB Dealerships

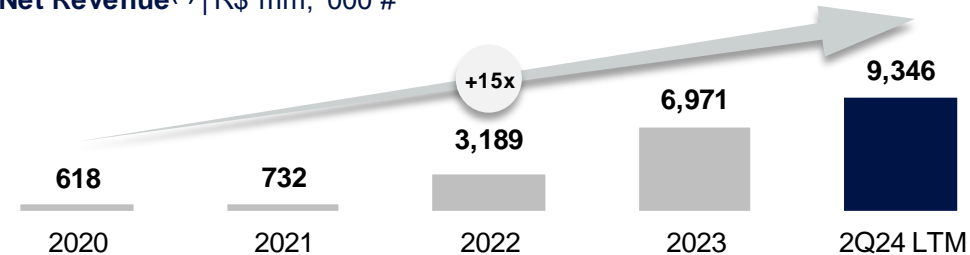
28 Cars and Motorcycles Brands



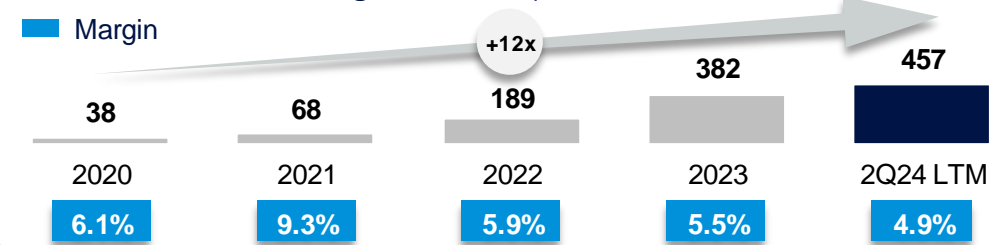
Units Sold ('000)⁽¹⁾



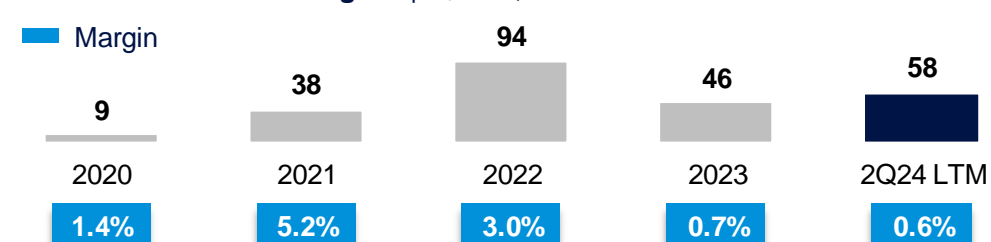
Net Revenue⁽¹⁾ | R\$ mm; '000



EBITDA and EBITDA Margin IFRS 16⁽¹⁾ | R\$ mm; %



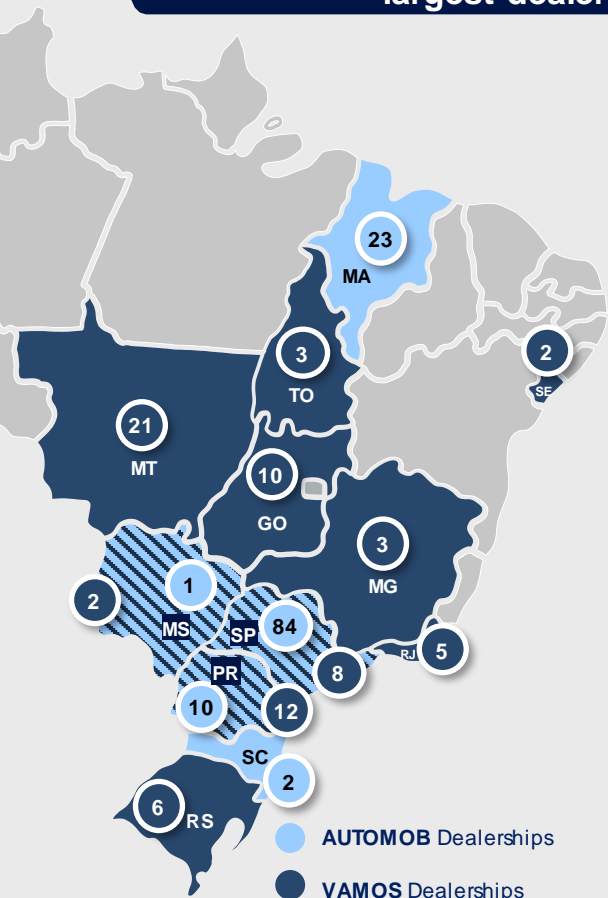
Net Income and Net Margin⁽¹⁾ | R\$ mm; %



Notes:
1. Considers pro-forma metrics for 2Q24LTM

NewCo | Largest Dealership Group in Brazil

Group with the largest brand portfolio and one of the largest dealer networks in Brazil



Network of authorized light vehicle and motorcycle dealers



Network of authorized truck, machinery and equipment dealers



NewCo Overview (2Q24)



192 Stores



34 Brands



12 States



+5.2k Employees



Wide portfolio of light vehicles, trucks, machinery and equipment



Strong organic and inorganic growth in various segments



Fragmented markets with ample opportunity for growth and consolidation

Vehicle Armoring



The only company approved by BMW in Brazil

Own Seminovos Network



Stores network dedicated to selling seminovos

NewCo's Key Metrics



2Q24LTM	(1)	Dealerships	Total
# of Assets Sold (mil)	60.6 Retail + 115.8 Direct Sale	4.6 Retail + 1.8 Direct Sale	182.8
# of Stores	120	72	192
Net Revenue (R\$m)	9,347	2,552	11,899
Gross Profit (R\$m)	1,311	315	1,626
EBITDA ⁽³⁾ (R\$m)	457	(39)	418
EBITDA Mg. (%)	4.9%	n.a.	3.5%
Net Profit (R\$m)	58	(39)	20
Net Debt ⁽²⁾ (R\$m)	988	(332)	656 ⁽³⁾

+R\$1bn

Debt issuance for the acquisition of AUTOMOB

Notes:

1. It considers pro-forma values, capturing the LTM of the acquired companies
2. Considers net debt already adjusted for transaction adjustments, without right-of-use leasing, as per the appendix

3. Considers IFRS 16 values. EBITDAs ex-IFRS 16 are R\$394mm and R\$(62)mm for AUTOMOB and VAMOS Dealerships, respectively

Several Growth Levers and Value Creation Opportunities for NewCo



Highly fragmented market with significant potential for organic and inorganic growth

- NewCo's market share of (i) 2.9% in new light vehicles, (ii) 0.3% in used light vehicles, (iii) 1.1% in new trucks, (iv) 0.1% in used trucks, (v) 0.9% in yellow line machinery and (vi) 1.6% in agricultural machinery
- Relevant potential for expansion in used (light and heavy) same store sales, with a target of 2.0x over new (vs. 0.9x in 2Q24)



Operational synergies

- Access to new markets and customers, greater negotiating power (agreements with automakers, banks, insurers and other suppliers of ancillary services) and dilution of administrative and financial costs due to larger scale
- Integration of *seminovos* valuation desks, benefiting from the technological structure and optimization of existing processes



Products and services *cross-selling*

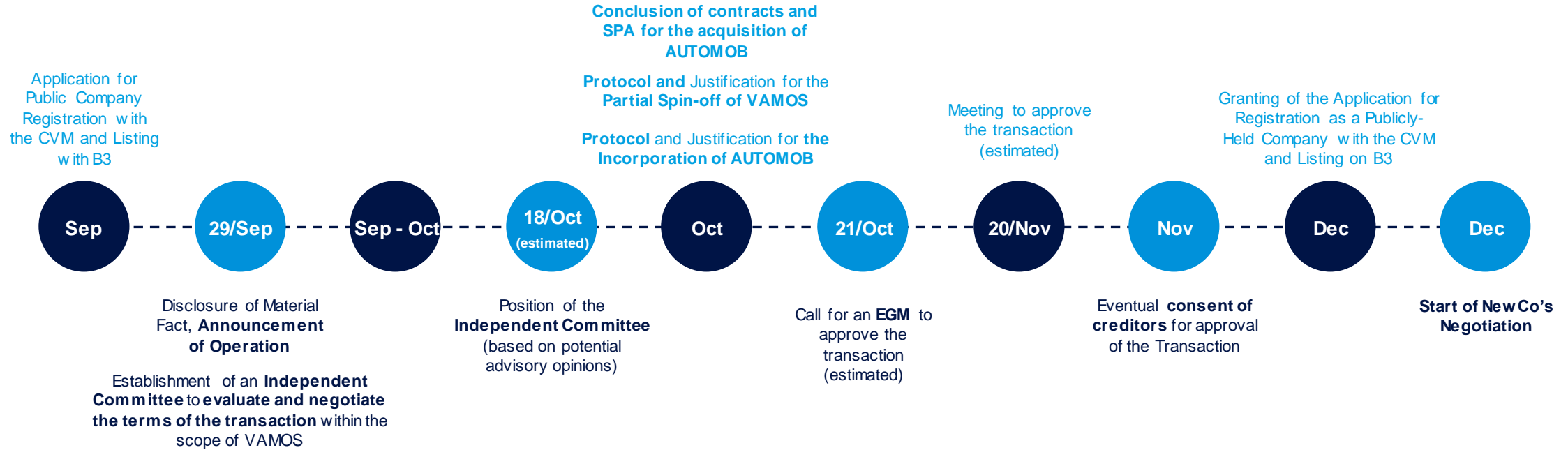
- Strategic compatibility of products and services with access to different geographical regions and a portfolio of complementary brands
- Strengthening F&I with existing processes (single desk for financing and selling other products), as well as better after-sales practices and the potential to explore the parts market and other growth catalysts



The best positioned group for sector consolidation

- There are more than 7,800 light and heavy-duty dealerships in Brazil, most of which have a low level of governance, no defined succession plan and significant potential for expansion
- Expansion of operating segments and ability to access capital boosted after the formation of NewCo

Illustrative Transaction Timeline



Estimated indicative timetable of 3 months for execution

THANK YOU!



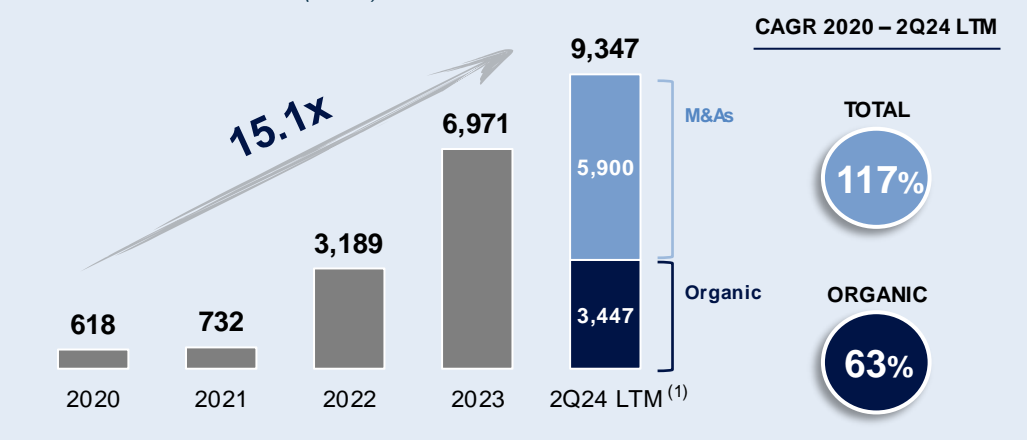
APPENDIX A

Details of the Involved Companies

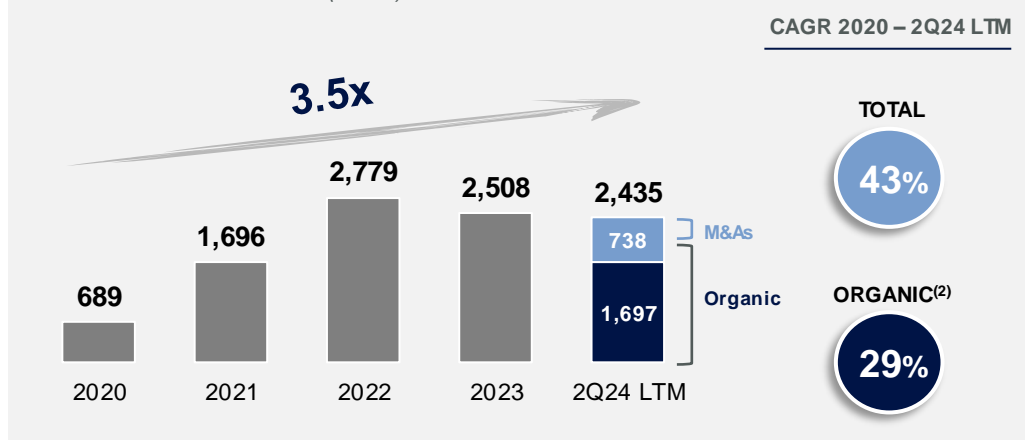
AUTOMOB and VAMOS Dealerships | Strong Track-Record of Organic and Inorganic Growth, with Relevant M&A Opportunities



Total Net Revenue (R\$mi)



Total Net Revenue (R\$mi)



More than 7,800 light and heavy vehicle dealerships throughout Brazil

Most of them are family businesses with a low level of governance, no defined succession plan and significant potential for revenue expansion and efficiency gains

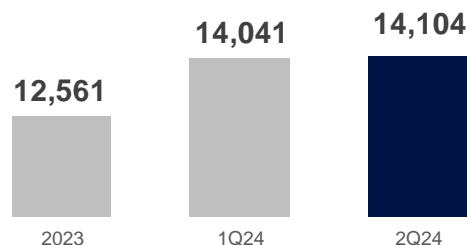
Notes:

- 1. Considers pro-forma metrics for 2Q24 LTM
- 2. Considers revenue from the acquired dealership Monarca, which was merged into VAMOS Máquinas e Equipamentos S.A. in 2023

VAMOS Locação | Contracted Business Model with Strong Growth Potential

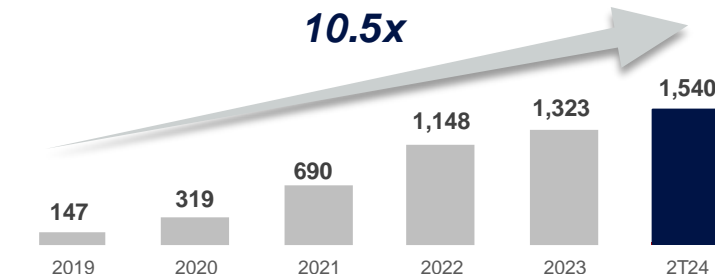
Deployed CAPEX Backlog

R\$mm

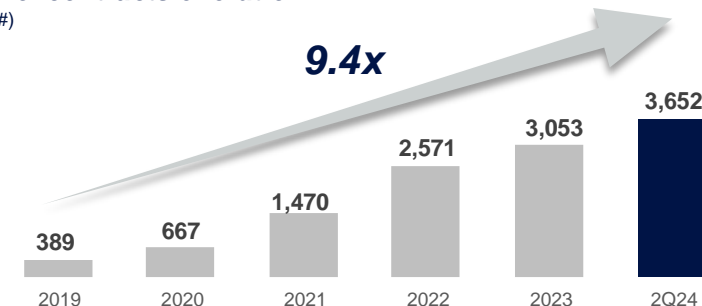


Significant Transformation of Clients and Contracts

Client base evolution (#)

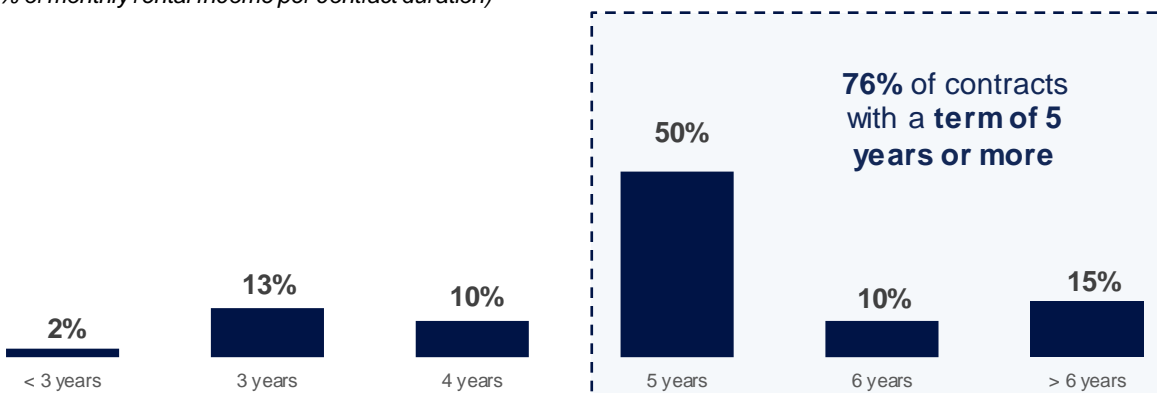


of contracts evolution (#)



Long-Term Contracts

(% of monthly rental income per contract duration)



Diversification into High-Quality Clients

Diversified client base, with complementary sector dynamics, guarantees stability in sales volume

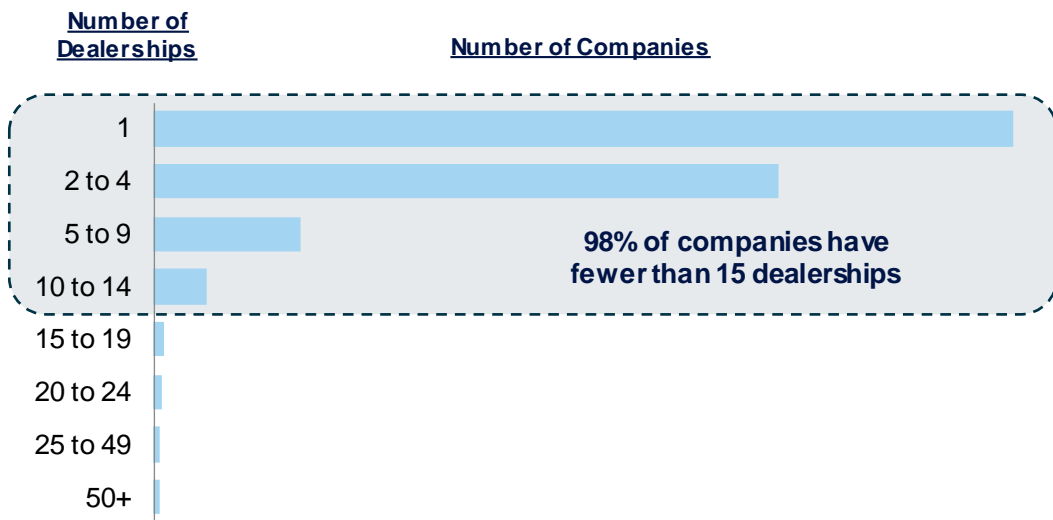


APPENDIX B

NewCo's Market

Light Vehicles | Highly Fragmented Market with Significant Growth Potential in New and Used Markets

Large Room for Consolidation

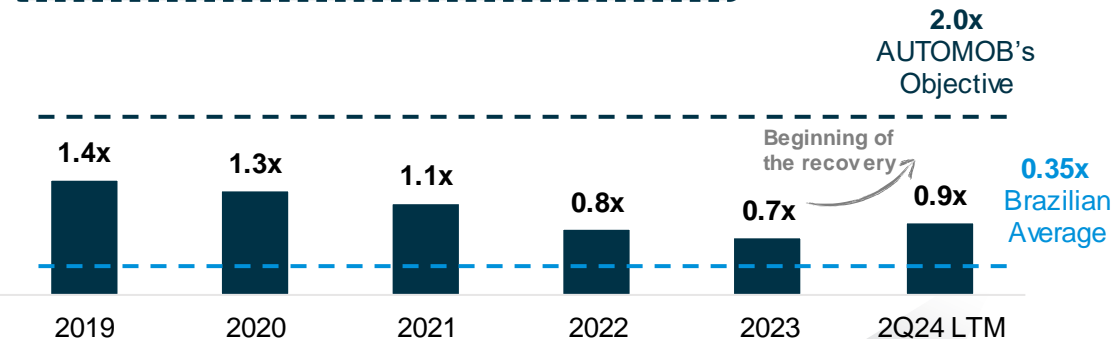


Great Potential to be Explored in the *Seminovos* Market

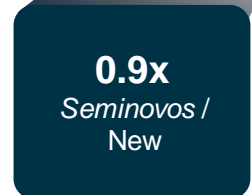
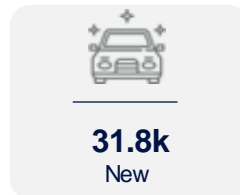
(*Seminovos*/New Ratio)

Increasing the *seminovos*/new ratio could boost same-store sales, improve customer flow and dilute fixed costs

Decrease in AUTOMOB ratio due to acquisitions



AUTOMOB's Relevance

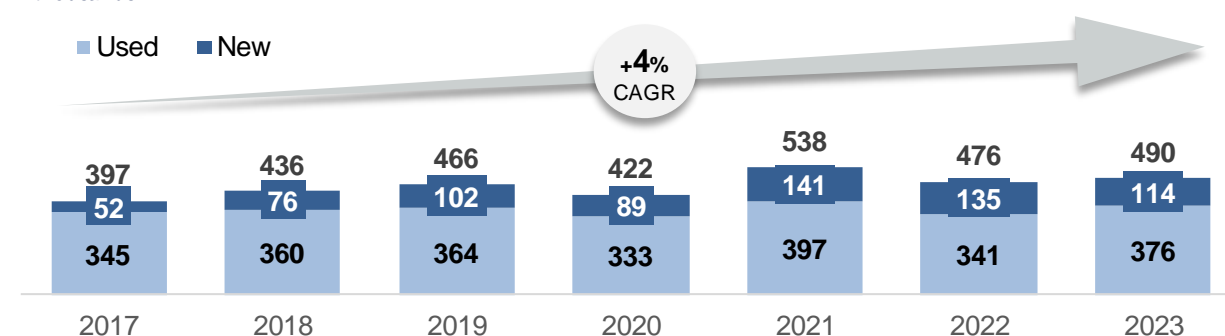


Trucks, Machinery and Equipment | Fragmented Market with High Growth Potential

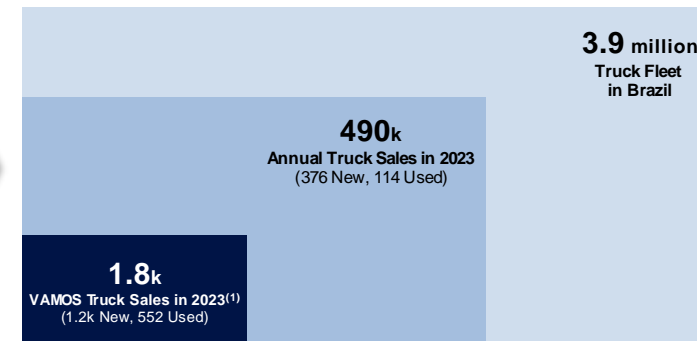
Trucks

Resilient Growth in Truck Sales in Brazil

In thousands



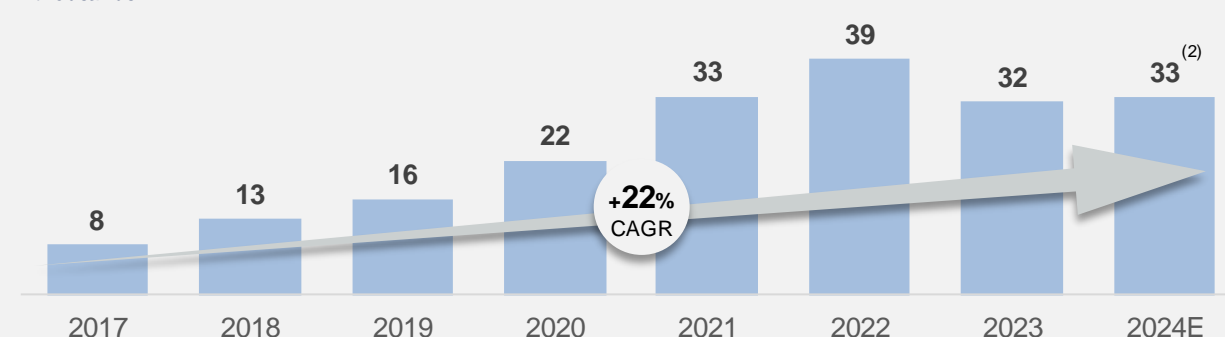
The number of trucks sold by VAMOS Dealerships corresponds to **1.1%** of all new trucks and **0.1%** of all used trucks in Brazil



Yellow Line Machinery

Strong and Resilient Growth in Yellow Line Sales in Brazil

In thousands



Number of yellow line machines sold by VAMOS Dealerships corresponds to **0.9%** of Brazil's total



Sources: VAMOS RI, ANFAVEA, Febranave, Sobratema

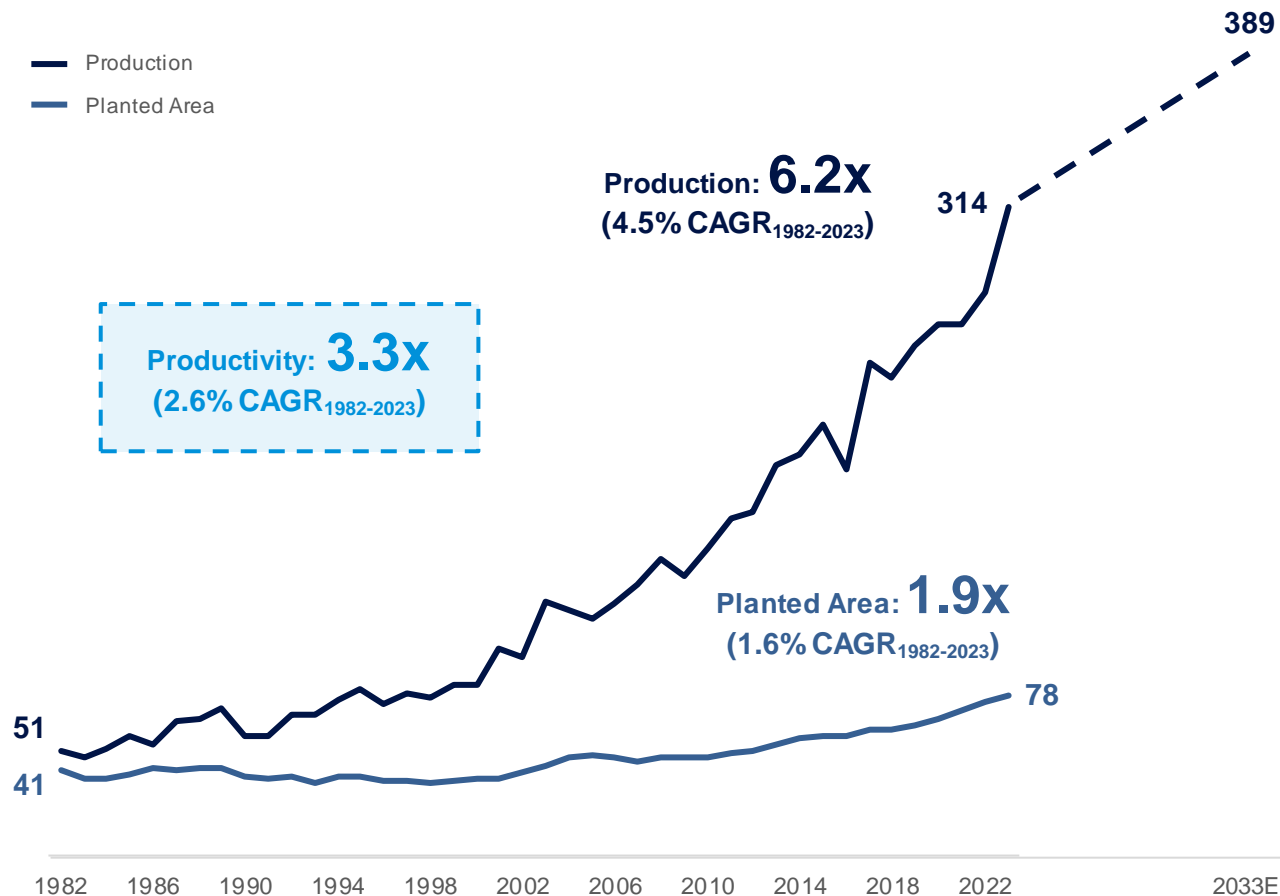
Notes:
 1. Do not consider Direct Sale
 2. Sobratema projections

Trucks, Machinery and Equipment | Strong Fundamentals for Agribusiness

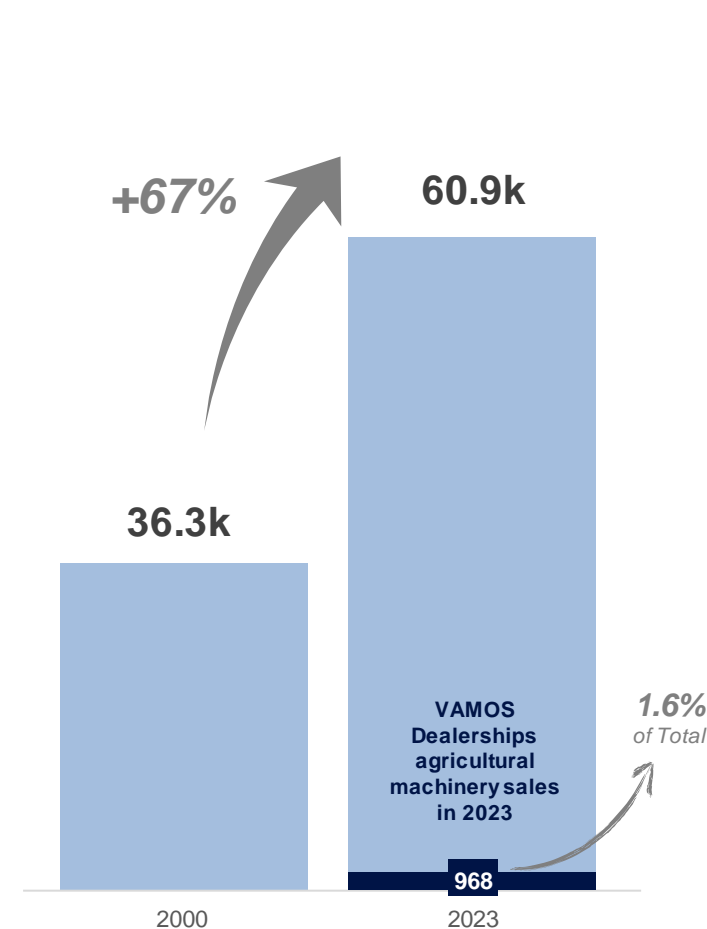
Grain Production and Area in Brazil

Area measured in millions of hectares and production measured in millions of tons

- Production
- Planted Area



Agricultural Machinery Sales in Brazil⁽¹⁾



Sources: ANFAVEA, CONAB, Ministry of Agriculture, IEA Agricultura

Notes:

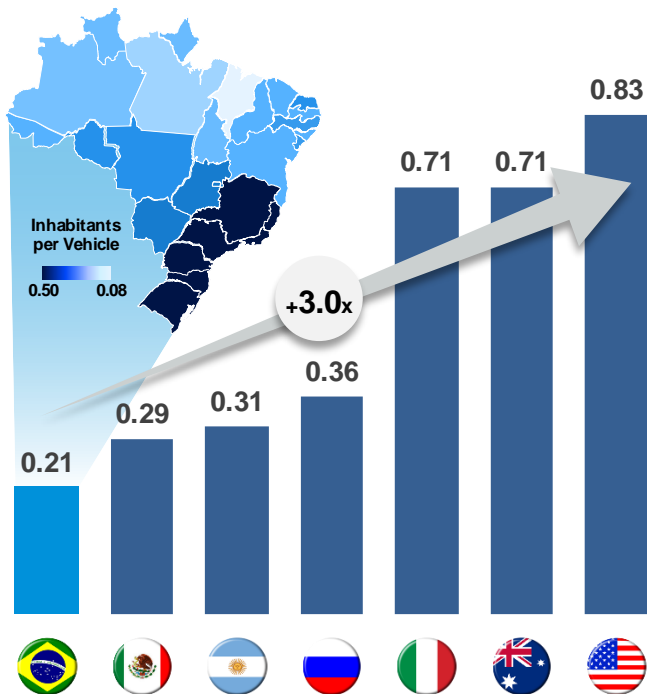
1. Considers motorized cultivators, wheeled tractors, crawler tractors, grain harvesters and sugarcane harvesters

Positive Outlook for the Brazilian Dealership Market Compared to Other Regions

Vehicle Penetration per Inhabitant (Light Vehicles)

Registered vehicles per 1,000 people

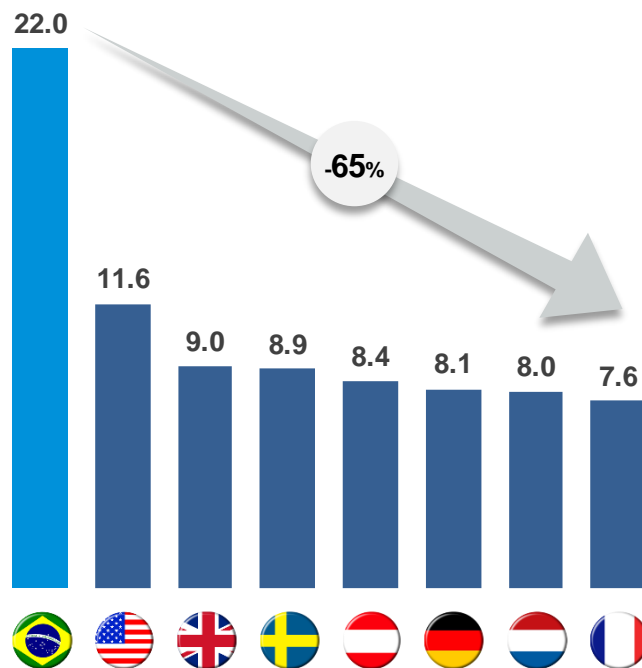
Low number of light vehicles per inhabitant, indicating room for evolution in the future



Average Age of the National Fleet (Heavy Vehicles)

Average age of trucks, 2023

Need for fleet renewal, bringing opportunities for the new vehicles market or greater penetration of dealer services



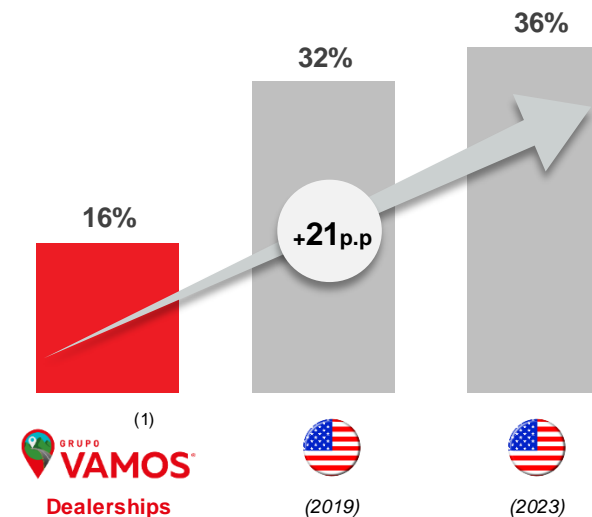
Share of Services and Parts in Truck Dealerships

% of revenue and gross profit over total, 2023

■ Share of Revenue ○ Share of Gross Profit



Underpenetration of services and parts, which brings greater resilience to results and higher margins for dealerships



Source: Febranave, ACAV, Our World in Data, National Automobile Dealers Association

Note: 1. Considers post-sales segment

APPENDIX C

Valuation, Share Exchange Ratio and Resulting Stakes

Valuation, Share Exchange Ratio and Resulting Stakes

Transaction Considerations and AUTOMOB Valuation

Transaction Considerations

- Acquisition, by **VAMOS Dealerships**, of a 35.49% stake in **AUTOMOB** held by **SIMPAR** for R\$1.0 billion in cash
 - SIMPAR** gets an indirect stake in **AUTOMOB** through **VAMOS Dealerships**
 - VAMOS** minority shareholders receive a stake in **AUTOMOB**
- The relative valuation of **AUTOMOB** and **VAMOS Dealerships** in the incorporation determines the percentages of each party in **New Co**. In addition to the stakes highlighted above, the following stakes are affected:
 - SIMPAR** retains a stake in **New Co** after partial sale of **AUTOMOB** to **VAMOS Dealerships**
 - Former stake of **AUTOMOB** minority shareholders
 - SIMPAR's** former stake in **VAMOS Dealerships**
 - Former stake of **VAMOS's** minority shareholders in **VAMOS Dealerships**

AUTOMOB Valuation

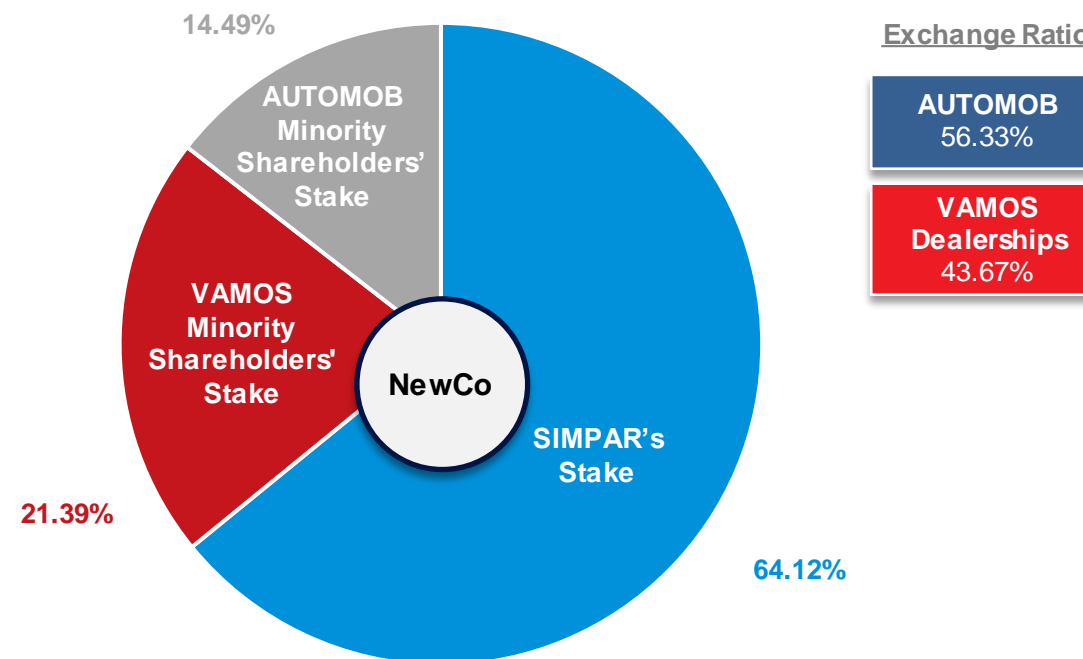
EV/EBITDA IFRS 16 (25E): 6.7x⁽¹⁾

EBITDA IFRS 16 (25E): R\$672mi

P/E 25E: 15.2x

Net Income 25E: R\$185mi

Resulting Stakes and Exchange Ratio



To determine the shareholding structure of **NewCo** at the time of consummation of the transaction, based on its equity values (and disregarding the impact on **VAMOS Dealerships** of the financing related to the acquisition of **AUTOMOB** shares), it is considered that **AUTOMOB** and **VAMOS Dealerships** correspond to, respectively, 56.33% and 43.67% of **NewCo's** equity value

Note:
1. Ex-IFRS 16 multiple is 7.3x

APPENDIX D

VAMOS Locação's Financial Statements (2Q24, Pro-Forma)

Income Statement (2Q24)

(R\$ mi, three-month period ended June 30, 2024)	Consolidated Vamos Rental (i)	Consolidated Vamos Yellow Line (ii)	Elimination between related parties (iii)	Pro-forma (i) - (ii) + (iii)
Net revenue from the sale, rental, provision of services and sale of demobilized assets used in the provision of services	3,609	1,407	30	2,233
(-) Cost of sales, rental and services	(1,651)	(1,240)	(14)	(425)
(-) Cost from the sale of assets	(295)	-	-	(295)
(=) Total cost of sales, rental, services and selling assets	(1,946)	(1,240)	(14)	(720)
(=) Gross profit	1,663	167	17	1,513
Commercial Expenses	(127)	(83)	(2)	(46)
Administrative Expenses	(174)	(104)	-	(70)
Provision for expected losses (impairment) of accounts receivable	(135)	(6)	-	(129)
Other operating income (expenses), net	(4)	(11)	-	7
(=) EBIT	1,223	(37)	15	1,275
Financial Revenues	116	42	45	120
Financial Expenses	(919)	(84)	-	(835)
(=) Financial Result	(803)	(42)	45	(716)
(=) EBT	420	(79)	60	559
Current Income tax and Social Contribution	(8)	(4)	-	(4)
Deferred Income tax and Social Contribution	(89)	31	-	(120)
(=) Total income tax and social contribution	(96)	27	-	(123)
(=) Net Income	324	(52)	60	436

Consolidated Balance Sheet Statement (2Q24, Assets)

Assets (R\$ mi)	Consolidated Vamos Rental (i)	Consolidated Vamos Yellow Line (ii)	Pro-forma Adjustments (iii)	Elimination between related parties (iv)	Pro-forma (i) - (ii) + (iii) + (iv)
Current					
Cash and cash equivalents	240	19	-	-	221
Securities	1,847	613	-	-	1,234
Financial instruments and derivatives	51	44	-	-	7
Accounts receivables	932	433	25	5	529
Inventory	1,573	1,498	-	-	75
Recoverable taxes	190	127	-	-	63
Income tax and social contribution	301	140	-	-	161
Prepaid expenses	88	23	-	-	65
Advance to third parties	53	34	-	-	19
Other Assets	91	87	2	-	6
	5,367	3,018	27	5	2,381
Current assets held for sale	625	-	-	-	625
Total Current Assets	5,992	3,018	27	5	3,006
Non-current Assets					
Long-term					
Securities	11	0	-	-	11
Financial instruments and derivatives	334	-	-	-	334
Accounts receivables	86	12	-	-	74
Capitalization funds – Vehicle	68	68	-	-	-
Deferred Tax Credits	216	165	-	-	52
Indemnity assets	86	39	-	-	47
Deposit in court	13	12	-	-	1
Other Assets	7	5	-	-	3
	822	300	-	-	522
Investments	-	-	-	-	-
Property, plant and equipment	15,350	350	-	-	15,000
Intangible	494	310	-	-	184
Total Non-current assets	16,666	960	-	-	15,706
Total Assets	22,658	3,978	27	5	18,712

Consolidated Balance Sheet (2Q24, Liabilities)

Liabilities (R\$mm)	Consolidated Vamos Rental (i)	Vamos Dealerships Consolidated (ii)	Pro-forma Adjustments (iii)	Elimination between related parties (iv)	Pro-forma (i) - (ii) + (iii) + (iv)
Current					
Suppliers	1,555	594	23	0	984
Floor Plan	277	277	-	-	-
Loans, financing and debentures	1,647	343	2	-	1,306
Lease for right use	26	12	-	-	14
Assignment of credit rights	151	-	-	-	151
Financial instruments and derivatives	413	-	-	-	413
Salaries and charges payable	77	34	-	-	43
Income tax and Social Contribution payable	3	-	-	-	3
Taxes payable	43	21	-	-	23
Advances from customers	108	61	-	-	47
Acquisition Payables	104	24	-	-	80
Forward purchase of shares	71	-	-	-	71
Other accounts payable	82	69	27	0	40
Total Current Liabilities	4,558	1,436	51	-	3,174
Non-current					
Loans, financing and debentures	11,356	404	402	-	11,354
Lease for right use	167	96	-	-	71
Taxes payable	2	2	-	-	-
Deferred Income tax and Social Contribution	527	-	-	-	527
Provision for litigation and administrative demands	94	43	-	-	52
Assignment of credit rights	685	-	-	-	685
Financial instruments and derivatives	19	-	-	-	19
Acquisitions Payable	203	122	-	-	81
Other Inter-company payables	-	324	324	-	-
Other payables	23	9	-	-	15
	13,076	999	726	-	12,803
Total Liabilities	17,634	2,435	777	-	15,977
Total Shareholder's Equity	5,024	1,543	(751)	5	2,735
Total Liabilities and Shareholder's Equity	22,658	3,978	27	5	18,712

APPENDIX E

AUTOMOB's Financial Statements

AUTOMOB | Income Statement

Automob (R\$ millions) - DRE	2020	2021	2022	2023	2Q24 LTM ⁽¹⁾
(=) Net Revenue	617.8	731.8	3,189.0	6,970.8	9,292.7
(-) Total Costs	(510.5)	(590.6)	(2,658.7)	(5,928.8)	(7,981.8)
(=) Gross Profit	107.3	141.1	530.4	1,042.0	1,310.9
<i>Gross Margin</i>	17.4%	19.3%	16.6%	14.9%	14.1%
(-) Operating Expenses	(87.2)	(90.7)	(387.0)	(796.4)	(1,007.7)
EBIT	20.1	50.5	143.3	245.6	303.2
<i>EBIT Margin</i>	3.3%	6.9%	4.5%	3.5%	3.3%
(+/-) Financial Result	(7.2)	0.5	(59.2)	(190.5)	(222.4)
(=) Earnings before taxes	12.9	51.0	84.1	55.1	80.8
Income tax and social contribution	(4.2)	(12.9)	10.2	(9.0)	(22.5)
(=) Net Income	8.7	38.1	94.3	46.1	58.3
<i>Net Margin</i>	1.4%	5.2%	3.0%	0.7%	0.6%
EBITDA	37.7	68.0	188.9	381.7	456.8
<i>EBITDA Margin</i>	6.1%	9.3%	5.9%	5.5%	4.9%
D&A	(17.6)	(17.5)	(45.5)	(136.1)	(153.6)

Notes:

1. Considers pro-forma metrics for 2Q24LTM

AUTOMOB | Balance Sheet

Automob (R\$ millions) - Balance Sheet	4T20	4T21	4T22	4T23	2T24
Cash and cash equivalents	12.7	8.2	99.2	90.9	187.0
Securities	53.8	39.4	40.3	89.6	182.9
Accounts Receivable	23.0	22.8	159.9	325.6	425.7
Inventory	70.4	121.3	855.0	1,134.8	1,308.3
Recoverable taxes	12.2	5.9	111.1	49.1	68.7
Income tax and social contribution	2.0	13.6	82.2	74.9	75.6
Other current assets	14.0	10.8	74.4	109.8	183.8
Total current assets	188.2	222.0	1,422.0	1,874.6	2,432.0
Securities	-	-	140.7	159.0	163.0
Recoverable taxes	21.9	41.7	46.1	47.1	48.6
Deposit in court	9.7	9.1	18.5	21.1	38.3
Deferred Tax Credits	10.4	5.8	31.0	37.3	60.6
Capitalization funds - vehicle	20.3	19.9	15.6	53.9	51.4
Other credits	-	-	1.4	27.0	10.4
Indemnity assets	-	-	30.7	3.4	25.4
PP&E, Net	52.2	68.5	470.2	658.9	847.3
Intangible	1.4	5.3	958.5	915.9	1,010.0
Total non-current assets	116.0	150.2	1,712.6	1,923.5	2,255.1
Total assets	304.2	372.2	3,134.7	3,798.1	4,687.0
<i>Suppliers</i>	11.6	36.9	213.4	196.9	285.5
<i>Floor Plan</i>	29.8	38.1	212.5	306.0	419.8
<i>Loans and financing</i>	-	-	22.7	11.0	43.2
<i>Debentures</i>	-	-	9.7	7.5	191.6
<i>Lease for right of use</i>	9.4	10.8	43.1	44.2	58.4
<i>Salaries and charges payable</i>	9.3	11.7	59.0	80.9	98.6
<i>Taxes payable</i>	0.2	8.0	80.6	7.0	7.3
<i>Advance from customers</i>	14.4	9.4	168.2	332.5	372.5
<i>Other non-current liabilities</i>	6.3	8.7	68.6	139.6	189.7
Total current liabilities	81.1	123.7	877.7	1,125.6	1,666.5
<i>Loans and financing</i>	-	-	173.2	486.7	449.2
<i>Debentures</i>	-	-	545.4	672.0	837.2
<i>Lease for right of use</i>	22.1	34.8	200.1	222.1	272.5
<i>Provision for litigation and administrative demands</i>	5.2	3.3	72.7	41.1	63.4
<i>Acquisitions payables</i>	-	-	232.5	204.0	314.0
<i>Other non-current liabilities</i>	17.3	0.1	30.4	2.5	19.5
Total non-current liabilities	44.5	38.2	1,254.3	1,628.4	1,955.7
Total shareholders' equity	178.5	210.4	1,002.7	1,044.1	1,064.8
Total liabilities and shareholders' equity	304.2	372.2	3,134.7	3,798.1	4,687.0

APPENDIX F

NewCo's Financial Statements (2Q24, Pro-Forma)

Consolidated Income Statement (2Q24)

(R\$ mm, three-month period ended June 30, 2024)	Consolidated VAMOS Dealerships (i)	Automob (ii)	Pro-forma (i) + (ii)
Net revenue from the sale, lease, provision of services and sale of demobilized assets used in the provision of services	1,407	4,440	5,847
(-) Cost of sales, rentals and services rendered	(1,240)	(3,771)	(5,011)
(-) Cost of selling demobilized assets	-	(24)	(24)
(=) Total cost of sales, leases, services rendered and sales of demobilized assets	(1,240)	(3,795)	(5,035)
	-	-	
(=) Gross Profit	167	645	812
Sale Expenses	(83)	(273)	(356)
Administrative expenses	(104)	(220)	(324)
Provision for expected losses (impairment) of accounts receivable	(6)	(6)	(12)
Other operating income (expenses), net	(11)	3	(8)
(=) Operating profit before financial results	(37)	148	111
Financial revenues	42	14	56
Financial expenses	(84)	(133)	(217)
(=) Net financial result	(42)	(119)	(161)
(=) Profit before income tax and social contribution	(79)	29	(50)
	-	-	
Income tax and social contribution - current	(4)	(32)	(36)
Income tax and social contribution - deferred	31	23	54
(=) Total income tax and social contribution	27	(9)	18
(=) Net Income	(52)	20	(32)

Consolidated Balance Sheet (2Q24)

Assets (R\$m)	Dealerships (i)	Automob (ii)	Adjustments (iii)	Pro-forma (i) + (ii) + (iii)
Current				
Cash and cash equivalents	19	187	-	206
Securities	613	183	-	796
Financial instruments and derivatives	44	-	-	44
Accounts receivables	433	426	(25)	835
Inventory	1,498	1,308	-	2,806
Recoverable taxes	127	69	-	196
Income tax and social contribution	140	76	-	216
Prepaid Expenses	23	-	-	23
Advance to third parties	34	-	-	34
Other Assets	87	184	(2)	269
Total current assets	3,018	2,432	(27)	5,423
Non-Current				
Long-term				
Securities	0,1	163	-	163
Accounts Receivable	12	-	-	12
Capitalization funds – vehicle	68	-	-	68
Recoverable taxes	-	49	-	49
Deferred Tax Credits	165	61	-	225
Indemnity assets	39	25	-	65
Deposits in court	12	38	-	50
Capitalization funds – vehicle	-	51	-	51
Other Assets	5	10	-	15
	300	398	-	698
PP&E	350	847	-	1,197
Intangible	310	1,010	-	1,320
Total Non-Current Assets	960	2,255	-	3,215
Total Assets	3,978	4,687	(27)	8,638

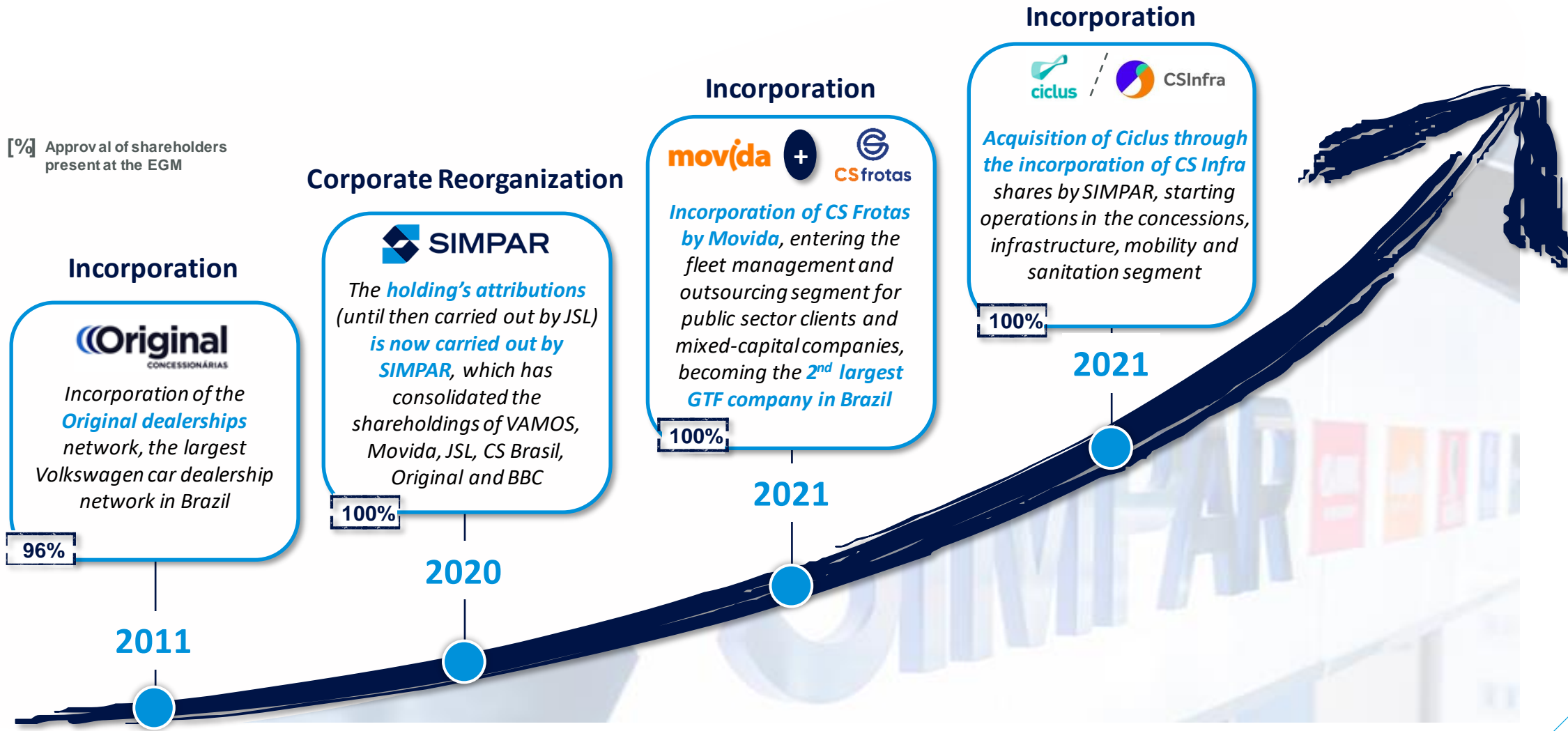
Liabilities (R\$m)	Dealerships (i)	Automob (ii)	Adjustments (iii)	Pro-forma (i) + (ii) + (iii)
Current				
Suppliers	594	286	(23)	857
Floor Plan	277	420	-	697
Loans, financing and debentures	343	43	(2)	385
Debentures	0	192	-	192
Lease for right use	12	58	-	71
Salaries and charges payable	34	99	-	132
Income tax and Social Contribution payable	0	7	-	7
Taxes payable	21	65	-	86
Dividends payable	0	37	-	37
Advances from customers	61	372	-	433
Acquisitions Payable	24	47	-	72
Other Accounts Payable	69	40	(27)	83
Total Current Liabilities	1,436	1,667	(51)	3,051
Non-Current				
Loans, financing and debentures	404	449	(402)	451
Debentures	0	837	-	837
Lease for right use	96	272	-	368
Taxes payable	2	0	-	2
Deferred Income tax and Social Contribution	0	0	-	0,4
Provision for litigation and administrative demands	43	63	-	106
Acquisitions Payable	122	314	-	436
Other Inter-company payables	324	6	(324)	6
Other payables	9	13	-	22
	999	1,956	(726)	2,229
Total Liabilities	2,435	3,623	(778)	5,280
Total Shareholder's Equity	1,543	1,065	751	3,358
Total Liabilities + Shareholder's Equity	3,978	4,687	(27)	8,638

APPENDIX G

Successful Track-Record of Transactions Within SIMPAR

Successful Track-Record of Transactions Within SIMPAR

[%] Approval of shareholders present at the EGM





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