20
25





VIBRA

integrated report

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Content

Introduction

Message from the **Board of Directors**

Looking back on 2025, we take pride in celebrating a year of significant achievements for Vibra. In an industry undergoing profound transformation, we delivered the results we set out to achieve, reaffirming our strategic vision and the discipline of our execution.

We achieved strong financial results, which translated into value for our investors

Our financial performance translated directly into value for our shareholders. In 2025, total shareholder return reached 75%, reflecting the combined effect of share price appreciation and dividend distributions. This result is not an isolated achievement, but the outcome of a consistent trend: over the past decade, our Adjusted EBITDA has grown from BRL 3.0 billion to BRL 7.9 billion in 2025. These figures, which include Consolidated Adjusted Net Income of BRL 2.7 billion and free cash flow of BRL 2.5 billion for the year, demonstrate Vibra's ability to generate sustainable value.

As one of Brazil's largest companies, Vibra remains confident that it is on the right path. Progress across our five key growth areas is clearly evident: we achieved a record number of service stations operating under our brand, expanded our B2B customer base, enhanced logistics efficiency, and strengthened our focus on the lubricants segment through the creation of a dedicated business unit. In the renewables segment, Comerc Energia is already delivering strong results, while decisions such as the dissolution of the joint venture with

Evolua are creating new business opportunities. By strengthening these areas, Vibra fulfills its essential role in ensuring the country's energy security, keeping Brazil moving even amid increasing geopolitical volatility.

We believe in moving Brazil with our best energy, and that includes being an agent of social change. Vibra's social mission has gained momentum through the *Cidade iNova 2030* project, an initiative that fills us with pride. With the launch of the Zero Sexual Violence Movement to prevent sexual violence against children and adolescents, we have seen Vibra's social mission gain momentum and draw in other companies and civil society organizations. These and many other initiatives are only possible thanks to the dedication and commitment of our 5,450 employees across Vibra and its subsidiaries. On behalf of the entire Board of Directors, I extend our deepest gratitude to all of you.

Finally, I emphasize the importance of sound governance and the maturity of the relationship between the Board of Directors and the Executive Board. I would like to express my appreciation to my fellow Board members for their valuable contributions and, on behalf of the Board of Directors, thank our shareholders, clients, and partners for their trust.

It is personally gratifying to see the direction Vibra continues to take. We share a sense of confidence and enthusiasm for the new chapter that is beginning. We remain committed to guiding Vibra toward an increasingly innovative and responsible future, with the goal of building one of the best companies in the country.

SÉRGIO RIAL
Chairman of the Board of Directors

BRL 7.9 billion
in Adjusted EBITDA

BRL 2 billion
in Consolidated Adjusted Net Income

Vibra's social initiative gained traction with the *Cidade iNova 2030* project

Message **from the CEO** GRI 2-22

The year 2025 was marked by the consolidation of our strategy and the achievement of significant results. The excellence in the execution of our strategic plan, structured around five pathways to growth, was reflected in significant progress across all business areas. A clear reflection of this performance was the 65% appreciation of our shares in 2025, outperforming both the Ibovespa and the CDI over the same period. This was complemented by the significant regulatory advances achieved throughout 2025, creating an even more promising outlook for the future.

This performance is the direct result of a consistent management model characterized by discipline and a focus on efficiency. In 2025, we delivered adjusted EBITDA of BRL 7.9 billion, Consolidated Adjusted Net Income of BRL 2.7 billion, and free cash flow of BRL 2.5 billion. The pace and dedication of our team led to an important milestone at the end of the year: in the fourth quarter, we achieved our highest sales volume in the past 12 quarters. This performance enabled us to balance growth with financial discipline while honoring our commitment to shareholders by distributing a total of BRL 2 billion through dividends, interest on equity, and bonus shares. In 2025, we also achieved another important milestone by earning an investment-grade credit rating from S&P Global Ratings.

Our focus on five strategic areas—the service station network, the B2B segment, logistics, lubricants, and renewable energy—has enabled the company to increase value creation from its core business while preparing for the challenges and opportunities of the energy transition.

During the year, we set a record for franchise additions, with 404 new service stations joining our network. Vibra's undisputed leadership in additive-enhanced fuels and a robust ecosystem complemented by the BR Mania and Lubrax+ franchises, combined with the strength of the Petrobras brand, reinforce Vibra's value proposition in the retail sector.

In the B2B segment, we reversed the downward trend of previous years and recorded a nearly 6% increase in our customer base. In the aviation sector, we have taken a significant step forward in offering solutions aimed at decarbonization by becoming a pioneer in the supply of sustainable aviation fuel (SAF).

~6%
growth in our B2B customer base

404
new locations added to our network of service stations

In the logistics area, we launched an efficiency plan that transformed the department's role from a function that merely supported operations into a true driver of value creation. By using artificial intelligence in the Control Tower, we were able to optimize routes and maintain delivery volumes with about 100 fewer trucks, reducing fixed costs and, consequently, CO_2 emissions.

To strengthen our competitiveness, we have structured our trading operations, which have proven essential to bolstering our supply chain and expanding our access to new markets. This capability gives us greater resilience and agility to navigate periods of geopolitical volatility, ensuring the best supply conditions for our customers.

To unlock the full potential of our lubricants business, we have created a business unit dedicated entirely to it. This new structure gives us the focus we need to accelerate our growth in Brazil and across Latin America. In 2025, we saw double-digit growth in sales volume and EBITDA in this segment.

We have adopted artificial intelligence as a driver of transformation for the company

In the renewable energy sector, following the acquisition of 100% of Comerc, we now fully integrate a comprehensive portfolio of energy and decarbonization solutions and are focused on capturing synergies and reaching break-even in operating cash flow.

The year 2025 was also marked by our decision to end the joint venture with Copersucar, via Evolua. Ethanol will play a key role in the energy transition in the coming years, and starting in April 2026, we will have greater flexibility in acquiring the product, which is fundamental to our growth strategy.

Our focus, however, extends beyond growth alone. Throughout the year, our primary goal has been to ensure the quality and safety of the products we offer—a commitment that is reflected in the recognition of our service station brand, which consumers regard as the most reliable*. This concern has become even more pressing in a year when the illegal fuel market has dominated national headlines. The fight against irregularities was one of the sector's major achievements in 2025, and we did our part by actively participating in the Instituto Combustível Legal (ICL, the Legal Fuel Institute) to ensure a level playing field in a business environment characterized by integrity.

Safety is our most fundamental value. In our transportation operations, we achieved our best-ever Lost Time Injury Frequency Rate (LTIFR) in 2025. In early 2026, a fatal accident involving contractor employees at our facility in Volta Redonda reinforced that the pursuit of safety is a continuous effort that demands constant vigilance.

We remain firmly committed to incorporating the lessons learned from this incident and strengthening our processes to prevent similar events from occurring again.

Our innovation strategy has reached a new level, accelerating the adoption of artificial intelligence (AI) as a driver of agility across the company. We invest not only in technology but, above all, in our people: more than 1,600 employees have been trained to apply AI in their day-to-day work. At the same time, we are strengthening our ties with the innovation ecosystem by establishing strategic partnerships with startups to incorporate solutions that enhance the efficiency of our business.

The Zero Sexual Violence movement has gained momentum and engaged more than 200 companies and institutions in our social cause: combating the sexual exploitation of children and adolescents.

Our Inconvenience Store has traveled across the country to major events conditions—such as COP30—to raise public awareness and encourage people to report incidents over the "Disque 100" hotline. Another highlight in the social sphere was the launch of *Cidade iNova 2030*, a program designed to draw us closer to the community surrounding our headquarters through initiatives and projects focused on education, income and job creation, and community development.

All of these achievements were only possible because of the strength of a committed team, determined to overcome challenges and deliver results. Our employees are the driving force behind our future. We have made progress toward our goals for diversity, equity, and inclusion in our workforce. This year, the percentage of women holding leadership roles reached 39.2%—up 4.1 percentage points. Another important milestone was our joining the Movement for Racial Equity (Mover), which reinforces our commitment to racial equity and social transformation in Brazil.

We are aware that we still have a long way to go. But we remain motivated, confident that we are driving Brazil forward with its best energy!

ERNESTO PERES POUSADA JUNIOR
CEO

*Quantitative study conducted by Ipsos-Ipec in selected markets, including the metropolitan regions of Manaus, Belém, Fortaleza, Recife, Salvador, Belo Horizonte, Rio de Janeiro, São Paulo, Curitiba, Porto Alegre, Goiânia, and the Federal District, as well as the interior regions of Minas Gerais, Paraná, Rio Grande do Sul, and the state of São Paulo (Campinas, Ribeirão Preto, São José do Rio Preto, and Sorocaba), throughout 2025. A total of 1,525 online interviews were conducted each quarter with non-professional motorists aged 18 and older from socioeconomic classes A, B, and C who were responsible for refueling their vehicles and had refueled at least once every 15 days.

About the report GRI 2-1, 2-2, 2-3, 2-14

We present the Integrated Report of Vibra Energia S.A., a publicly traded, for-profit company headquartered in the Cidade Nova district of Rio de Janeiro, Brazil. The report is published annually in alignment with the company's financial reporting cycle. This edition presents the main initiatives undertaken between January 1 and December 31, 2025, while also providing relevant updates for the first four months of 2026.

For the second consecutive year, we have adopted the integrated reporting model, in accordance with the guidelines of the International Integrated Reporting Council (IIRC). This material was made in accordance with the standards of the Global Reporting Initiative (GRI). It also reports specific indicators from the Sustainability Accounting Standards Board (SASB), as well as information from the Task Force on Climate-related Financial Disclosures (TCFD) and the Transition Plan Task Force (TPT). Throughout the report, references to GRI and SASB content are marked with the number corresponding to the reported topic. Any restatements or revisions of content disclosed in previous years are referenced in footnotes throughout the report and linked to GRI 2-4.

The content considers all businesses that Vibra controls or has a stake in: Comerc Energia, BR Mania, Vibra Ventures, and FCM (funds established solely for accounting purposes), Vibra Trading Importadora e Exportadora, Vibra Trading BV, and VB0224, all classified as subsidiaries and included in the financial statements. The information has not been adjusted for minority interests. The double-materiality approach (*described on* *page 9*) considered the entire group of companies wholly owned by Vibra, whereas the Vibra Ventures and FCM funds involve only financial information. It is important to note that the projects and initiatives conducted by Comerc in 2025 are described in its 2025 Executive Report, available on the *Comerc* website. GRI 2-2

The Executive Board and the Board of Directors participated in the preparation of the report by reviewing the materiality matrix and contributing to the definition of priority topics. The final version of the report was reviewed and approved by the Executive Board. The process involved various departments across the company, ensuring accuracy and integrity throughout all stages. GRI 2-14

To ensure transparency and reliability, the document underwent a limited assurance review by an independent firm, in accordance with the recommendation of the Brazilian Securities and Exchange Commission (CVM). The Assurance Letter is available on *page 169*. GRI 2-5

Questions, comments, and suggestions regarding the content presented in this report may be submitted to our customer service team through the following channels:

Telephone: 4090 1337 (capitals) / 0800 770 1337 (other regions)

Online form:
vibraenergia.com.br/contato

Click here to access the online form

The brands BR Aviation, Petrobras Premmia, Petrobras Grid, Petrobras Podium, Petrobras Verana, Flua Petrobras, De Olho no Combustível, and Petrobras, mentioned in this report, belong to Petróleo Brasileiro S.A. and licensed to Vibra Energia S.A.

Double materiality GRI 3-1, 3-2

To guide our strategy in a way that prioritizes the most material facts that could significantly impact Vibra's financial performance, reputation, and long-term sustainability, we use a materiality matrix.

In 2025, we began a materiality review process, which was completed in early 2026. The goal was to incorporate the most recent acquisitions (Comerc Energia, BR Mania, and VB0224) and to align with the ESRS (European Sustainability Reporting Standards), which addresses impacts and dependencies across the value chain. Furthermore, this update seeks to ensure alignment with the company's corporate risk analysis, taking into account the corporate risk matrix and the internal probability and impact thresholds.

The work was carried out with the support of a specialized consultancy and followed the double materiality methodology, taking into account the ESRS guidelines and the Corporate Sustainability Reporting Directive (CSRD), which require organizations to consider both the impacts of environmental and social issues on their operations and the effects of their activities on the environment and society, as well as to consider the entire value chain. The Executive Board approved the list of material topics established by the process.

Steps for defining material topics

1 Company context and stakeholders

This section focuses on identifying the company's business model, its activities, value chain (upstream and downstream), the geographic to the location of its operations, to the its engagement with stakeholders. It encompasses an understanding of the value chain, the prioritization of stakeholders, an assessment of the oil and gas industry context, and the identification of an initial list of topics (ESG taxonomy)

Results: 11 stakeholders considered relevant to the business, grouped into six categories: senior leadership, employees (both own and outsourced workers), customers (resellers, end consumers, and B2B), suppliers (direct, indirect, and carriers), and the financial market (banks/investment managers and investors). Although they were given less weight in the evaluation criteria, stakeholders—including the local community, NGOs, and portfolio companies—were also consulted. Based on the selected frameworks (such as MSCI, IFRS, GRI, and SASB), we conducted a survey of material ESG topics and identified upwards of 120 items. The topics were then categorized under broad ESG topics. We then compiled a shortlist of 14 ESG topics (not prioritized) for the double materiality study.

2 Identification of actual and potential impacts (positive and negative)

The goal is to assess the company's impacts on people and the environment, considering both direct impacts and those related to the value chain. Efforts were made to engage relevant stakeholders through interviews and an online survey

Results: 20 online meetings, 1 in-person, including 10 with internal experts, 8 with senior leadership and the Board of Directors, and and 3 with external stakeholders. The online survey received 2,267 responses; invitations were sent to employees and third-party contractors, senior management and the board of directors, direct and indirect suppliers, carriers, B2B customers, end consumers, resellers, investors, the local community, portfolio companies, and others.

3 Identification of financial risks and opportunities

The process involves identifying how sustainability topics can give rise to risks or opportunities that affect company finances, performance, or position.

4 Analysis of the actual and potential impact materiality

It seeks to assess the identified impacts by weighing factors such as likelihood and severity (scale, scope, and irreversibility)

5 Analysis of risk and opportunity materiality

It involves assessing the risks and opportunities identified by weighing factors such as probability and severity. The priority category for each risk and opportunity was defined using a formula already employed in the Vibra ERM process.

6 Identification of material topics

It consists of grouping the identified impacts, risks, and opportunities, "translated" into material topics, so that the material issues reflect the most relevant concerns for the company and its stakeholders. This process is conducted by constructing a four-quadrant matrix with financial materiality and impact materiality as its axes

Result: definition of six material topics

Ethics, integrity and compliance; Climate change and energy transition; Data privacy and security; Product quality and safety; Institutional relations and advocacy; Health, safety, and well-being

environmental | social | governance

Double Materiality 2024		Double Materiality 2025
CLIMATE CHANGE	→	CLIMATE CHANGE AND ENERGY TRANSITION
ENERGY TRANSITION	→	CLIMATE CHANGE AND ENERGY TRANSITION
HEALTH, SAFETY AND WELL-BEING	→	HEALTH, SAFETY AND WELL-BEING
ETHICS, INTEGRITY AND COMPLIANCE IN OPERATIONS AND ACROSS THE INDUSTRY*	→	INSTITUTIONAL RELATIONS AND ADVOCACY
ETHICS, INTEGRITY AND COMPLIANCE IN OPERATIONS AND ACROSS THE INDUSTRY*	→	ETHICS, INTEGRITY AND COMPLIANCE
VALUE CHAIN MANAGEMENT	X	
INNOVATION AND TECHNOLOGY	X	
	✓	PRODUCT QUALITY AND SAFETY
	✓	PRIVACY AND DATA SECURITY

* Included Institutional Relations and Advocacy.

X not prioritized ✓ new

			UPSTREAM	OWN OPERATIONS	DOWNSTREAM			
	Material topics	**Category**	**Raw materials/products/services**	**Storage/blending/distribution**	**Customers/end consumers**	**Horizons**		
1	Ethics, integrity and compliance	!	—	—	Lack of integrity in the service station network	C	M	L
		!	—	Inadequate monitoring of legislative changes	—	C	M	L
		+	Promotion of ethical and transparent business practices across the entire value a chain			C	M	L
		-	Potential competitive impacts resulting from cases of corruption arising from the company's interactions with public officials			C	M	L
2	Climate change and energy transition	!	Replacing existing products with lower-emission alternatives		—	C	M	L
		!	Rising raw material costs for renewable products					L
		!	Fleet electrification					L
		!	Physical climate risks, such as storms, that may directly and indirectly impact the value chain					L
		✓	—	Offering new, lower-carbon products and services | Energy solutions portfolio		C	M	L
		-	Accumulation of greenhouse gases (GHG) in the atmosphere from direct and indirect emissions, contributing to the intensification of climate change			C	M	L
		+	Ensuring energy security in the country while meeting the needs of customers and society			C	M	L
3	Data Privacy and Security	!	—	Cyberattacks		C	M	L
		!	Possible data leaks and non-compliance with the LGPD			C	M	L
		-	Potential failure of controls, exposure of personal data, and breach of privacy			C	M	L
		+	Strengthening of the organizational resilience through a secure digital environment and robust operational controls			C	M	L
4	Product quality and safety	!	Possible quality issues with the products sold			C	M	L
		-	—	—	Potential product quality issues may cause customer vehicles to malfunction and/or result in damage to their assets	C	M	L
		+	—	Implementation and improvement of quality assurance practices for products offered		C	M	L
5	Institutional relations and advocacy	!	—	Irregular fuel market in the industry		C	M	L
		+	—	Promotion of efforts to combat irregular practices of fuel adulteration		C	M	L
6	Health, safety and well-being	!	Failures in operational safety procedures in the company's own activities and in those of third parties, leading to accidents			C	M	L
		-	Exposure to physical, chemical, ergonomic, and psychosocial risks, as well as inappropriate interpersonal practices in the workplace or across the value chain, may negatively affect workers' physical and mental health			C	M	L
		+	Implementation of health, safety, and wellness programs, disease prevention initiatives, and promotion of safe practices			C	M	L

✓ opportunity ! risk - negative impact + positive impact

governance (1, 3, 4, 5) environmental (2) social (6)

C - short term M - medium term L - long term

2025 **Highlights**

ECONOMIC

- **Progress across all growth areas**
  - **Service stations:** record flagging/branding, with 404 new sites
  - **B2B:** 6% increase in the number of repeat customers
  - **Logistics:**efficiency plan, with savings amounting to BRL 380 million in freight costs
  - **Lubricants:** creation of the business unit and an 18.7% increase in the segment's EBITDA
  - **Renewables:** Integration of Comerc with synergies
- **Obtaining a global investment-grade rating from** S&P, acknowledging the financial strength and operational leadership
- **Accelerated adoption of AI as the cornerstone of our innovation strategy, generating BRL 200 million in business results**
- **BRL 2.663 billion** in Adjusted Net Profit
- **BRL 7.923 billion** in Adjusted EBITDA

ENVIRONMENTAL

- **Supplier engagement** in the climate strategy, including mobilizing suppliers to participate in the CDP Supply Chain and providing support for them to conduct their first GHG inventory using DeepESG's digital solution
- **Active participation in COP30**, including presence in panels and discussions on energy and sustainability
- **Two daily flights** departing from the Salvador Airport **fueled with SAF** at a 10% blend
- **65% reduction of plastic** in the lubricant pouch packaging
- **Comerc Energia:** delivery of 26 distributed generation projects and significant growth in solar subscription plans
- **18% reduction** in Scope 1 and 2 emissions

SOCIAL

- Launch of **human rights and diversity, equity and inclusion policies**
- **Joining the MOVE** – Movement for Racial Equity program, benefiting more than 600 employees with educational scholarships.
- **Best year on record** for the Transportation Accident Frequency Rate (TAFR)
- Launch of the **Zero Sexual Violence Movement** and the joining of more than 200 companies
- National campaign for **May 18, the National Day for Combating Sexual Violence Against Children and Adolescents, reaching 10 million people.**
- **Inconvenience Store** reaching about 2 million people
- Launch of the **Cidade iNova 2030 program for the social development of the district where Vibra's headquarters are located.**
- **More than of 3,600 children and adolescents** impacted by social projects supported by Vibra

GOVERNANCE

- **1st place in the Knowledge Journey,** a part of the UN Global Compact's 100% Transparency Movement
- **Reinforcement of efforts to combat the illegal fuel market**, with a focus on enforcement, fair competition, and the integrity of the sector
- **100% compliance** with the practices of the Brazilian Corporate Governance Code (CBGC), one of the most rigorous and respected benchmarks in the market
- Expansion of the *De Olho no Combustível* **(DOC, or Keeping an Eye on Fuel) program**, a Brazilian benchmark in quality control, with over 44,000 samples analyzed
- Revision of the **Code of Ethical Conduct**
- Maintenance of the **ISO 37301 certification**

Awards and recognitions

Vibra was recognized with more than 40 industry awards in 2025

FEATURED PROJECTS

- **ESG Industry Leader 2026** – Sustainalytics
- **CDP:** Vibra secured a C rating for Climate Change in the CDP. The company also received a B rating for Supplier Engagement (SEA) and a C rating for Water Security
- **ICO2 B3:** included for the 5th consecutive year
- **ISE B3:** listed since 2019
- **Época Negócios 360º Yearbook**
- **ESG Integrity Yearbook**
- **CX Summit Awards**
- **Elite InfoMoney CEOs of the Fastest Growing Companies**
- **Estadão Marcas Mais** (Lubrax)
- **Folha Top of Mind** (Lubrax)
- **Brazil's Largest Franchises ABF** (Lubrax+ and BR Mania)
- **Biggest and Best of Exame**
- **National Road Safety Observatory (ONSV) Award** – Yellow May Highlight
- **Biggest and Best Awards in Transportation**
- **Smarties Brazil Award - MMA** – Marketing + Media Alliance (Inconvenience Store)
- **ANEFAC Magazine**: 2025 Transparency Trophy
- **Top of Mind in Transportation**
- **Valor 1000 Valor Econômico**
- **2025 Valor Inovação Award:** Top 2 in the Oil, Gas and Petrochemical industry
- **Ranking of the 100 Open Startups:** highlight in Open Innovation, achieving the 1st place in Retail and Distribution, 7th place overall, and Champion of the Decade

About **Us**

If it has energy, it's **Vibra!**

GRI 2-1, 2-2

We contribute to the country's development by supporting energy security

We are Vibra Energia S.A., a publicly traded Brazilian company committed to establishing itself as one of the country's leading multi-energy platforms. We deliver customized energy solutions for individuals and businesses, striving to offer the best service and experience to all customers. We conduct our business with ethics and integrity, committed to society and the environment. We make a difference and transform the lives of the Brazilian people.

With a 54-year track record, we are the only company in the industry with a presence in all 26 Brazilian states and the Federal District. We contribute to the country's development by supporting energy security, creating jobs, and strengthening the economy and the domestic GDP. Our portfolio includes products and services from brands recognized for their quality and reliability, serving individuals, businesses, and government agencies.

Our main office is located in the city of Rio de Janeiro (RJ), and we have 236 operational units across the country's five regions, including distribution centers, airport hubs, on-site customer operations, warehousing facilities, supply house warehouses, and logistics operators. To support our international transactions, such as imports and exports, we have Vibra Trading BV, headquartered in Rotterdam (Netherlands), and Vibra Trading Americas, located in Wilmington, Delaware (USA). In the international lubricants market, the company operates its own facility in Argentina and works with authorized distributors in several Latin American countries.

We rely on a highly skilled and motivated team dedicated to achieving our goals. Our 5,450 employees are the driving force behind building the company we want to be. They turn our strategy into reality, innovating, and overcoming challenges.

We are the largest fuel and lubricant distributor in the country. We supply 7,456 service stations licensed to use the Petrobras brand, supplying a network that including serves more than 30 million end consumers every month, achieving a market share of 30.9% of the branded network. Six out of every ten flights in Brazil are refueled with BR Aviation, a Petrobras-licensed brand that we operate with at airports. BR Mania, our convenience store franchise, operates 1,409 locations at Petrobras Service Stations in 548 cities across 26 states and the Federal District, of which nine are company-owned.

Our Lubrax brand of lubricants is the best-known in its category and the top-selling brand in Brazil. We operate the largest lubricant product manufacturing complex in Latin America, which is also among the five largest in the world. The Lubrax+ franchise, which operates lubrication centers at Petrobras service stations, has 1,632 locations, and our line of lubricants is sold at more than 1,000 retail outlets. In 2025, we began an expansion process in Latin America, aiming to become the market leader across the region.

We supply fuel to 11,000 companies from a range of sectors—including transport, supply houses, trade, industry, chemicals and agribusiness—which together total over 32,000 consumption sites nationwide.

In January 2025, we acquired 100% of Comerc Energia, which ranks among the country's largest renewable energy generators and is also one of Brazil's leading Distributed Generation platforms. As a result, we have added 127 operational renewable energy plants (solar and wind) to our portfolio, along with a range of services and solutions for energy efficiency and decarbonization.

We maintained Investments in EZvolt, a startup specializing in electric mobility that offers a comprehensive portfolio of charging solutions for consumers and businesses.

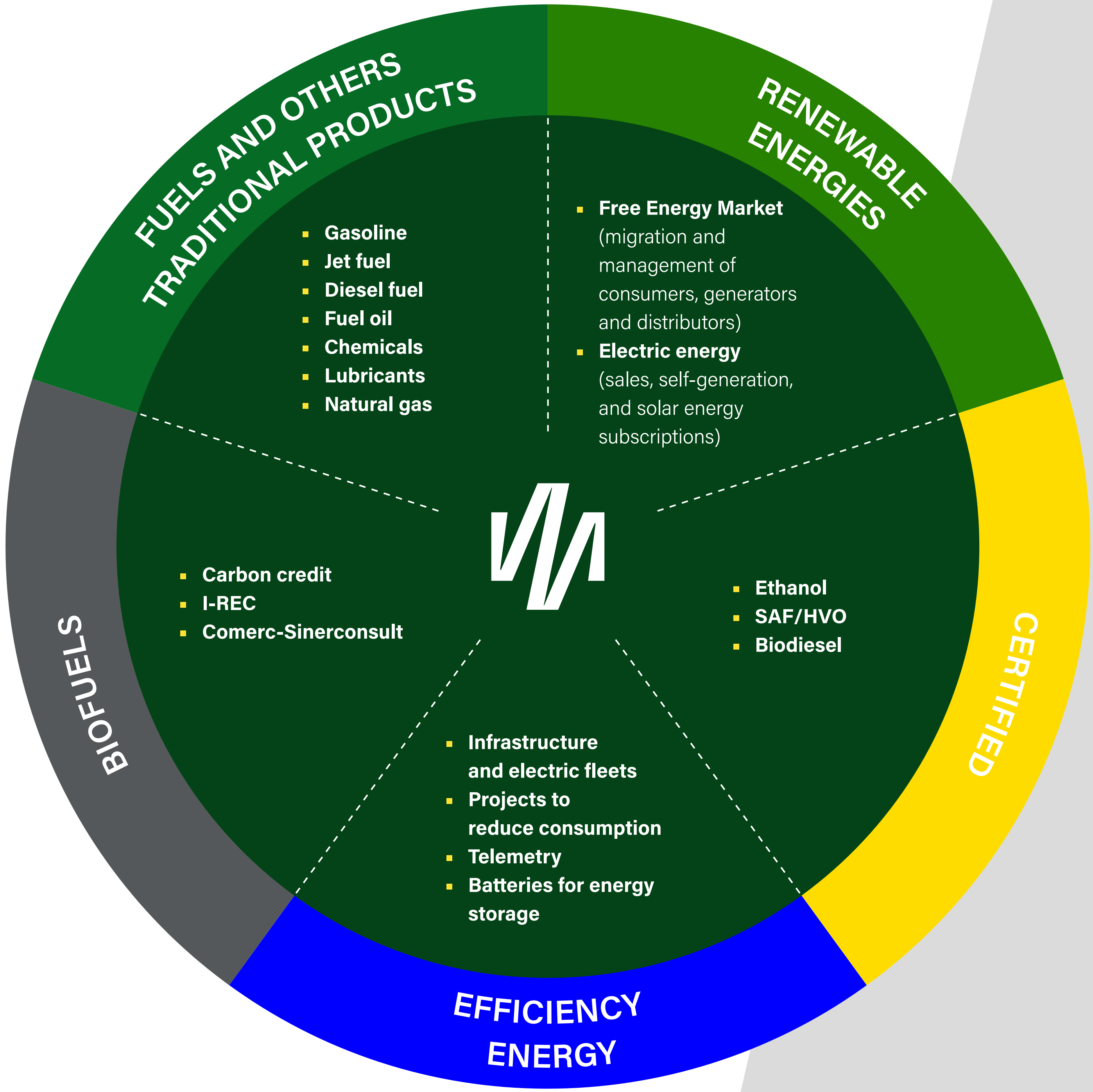
It is important to note that in December 2025 we entered into an agreement to sell all of the shares we held in the capital stock of Evolua (ECE S.A.), a company originally established as a joint venture between Vibra and Copersucar S.A. to engage in ethanol trading. The decision reflects the new market dynamics and is aligned with our strategy to increase flexibility in ethanol supply, while reinforcing our commitment to disciplined capital allocation. The transaction was completed in the first quarter of 2026.

All of our business actions and decisions consider the social and environmental impact of our activities. Vibra's ESG Agenda includes public commitments and specific action plans regarding issues such as the decarbonization of operations, diversity, combating sexual violence against children and adolescents, safety, ethics, and governance. These plans are permanently monitored and reviewed, and we report on progress made toward each goal.

Seeking digital transformation and greater efficiency for the company, we accelerated the adoption of artificial intelligence (AI) in 2025, an initiative supported by Vibra co.lab, our innovation hub. We made great strides, with strong engagement from our internal teams, partnerships with startups, and a positive impact on our business.

We manage our business with a commitment to delivering results for our shareholders and exercise discipline in capital allocation, focusing on growth with solid margins and returns. This trend is reflected in our strong performance in 2025, when we achieved a 0.8 p.p. increase in market share and generated Adjusted Income of BRL 189.8 billion (+10% over 2024). The Net Debt stood at BRL 19.2 billion at the end of the reporting period, decreasing the leverage ratio to 2.4x.

With the trust and support of our stakeholders, we remain steadfast in pursuing our goals and building the company we aspire to be, powering Brazil with its best energy.



Vibra in numbers

7,456 service stations
in upwards of 2,000 municipalities, across the 26 states and the Federal District

900,000
unique customers who make transactions via Premmia at service stations every month

150,000+
customers rely on Lubrax products across Brazil, and we have a presence in another 5 countries in Latin America

2.2 GW
of installed capacity in solar and wind power plants

10,000
drivers and 8,000 trucks registered in our database, who travel the equivalent of 804 laps around the Earth every month

11,000
B2B customers served at more than 32,000 retail locations across Brazil

6 out of every 10
commercial flights are refueled by Vibra

12,5%+
growth in sales at BR Mania stores

90 airports
rely on our presence

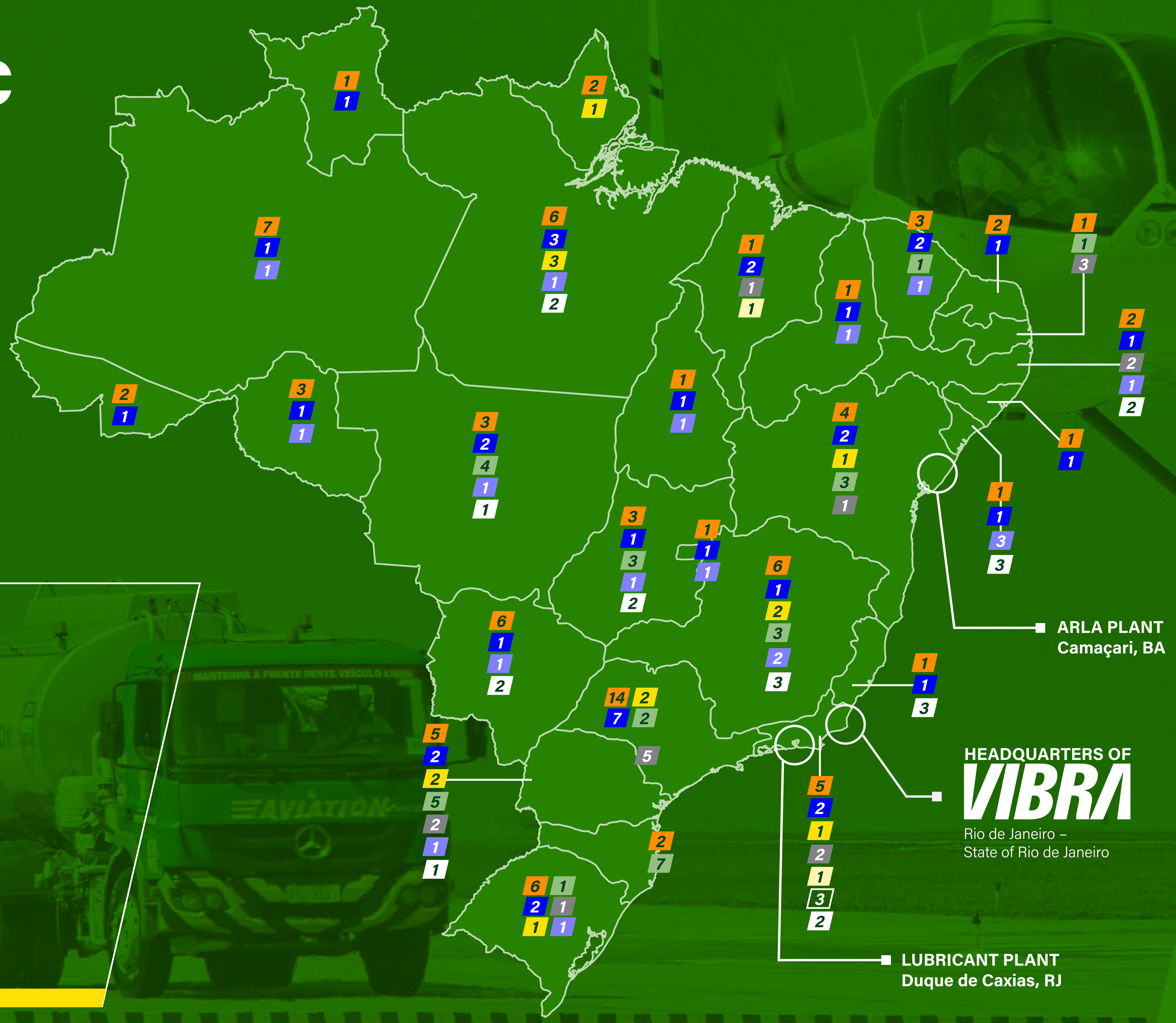
3,000+
monthly recharges of electric vehicles carried out, on average, at our stations

Geographic scope

90 airports across the country

39 distribution centers

Strategic partners support our national presence.



Netherlands

United States of America

	Total
Operations at airports	90
Distribution base	39
Individual area	13
Joint storage	28
Logistics operator	18
Logistics operator – lubricants	18
Lubricant warehouse	2
Supply house warehouse	3
Operation at customers	25

Branded **service** stations and franchises

Total

BRmania

1,409 stores, of which 9 company-owned

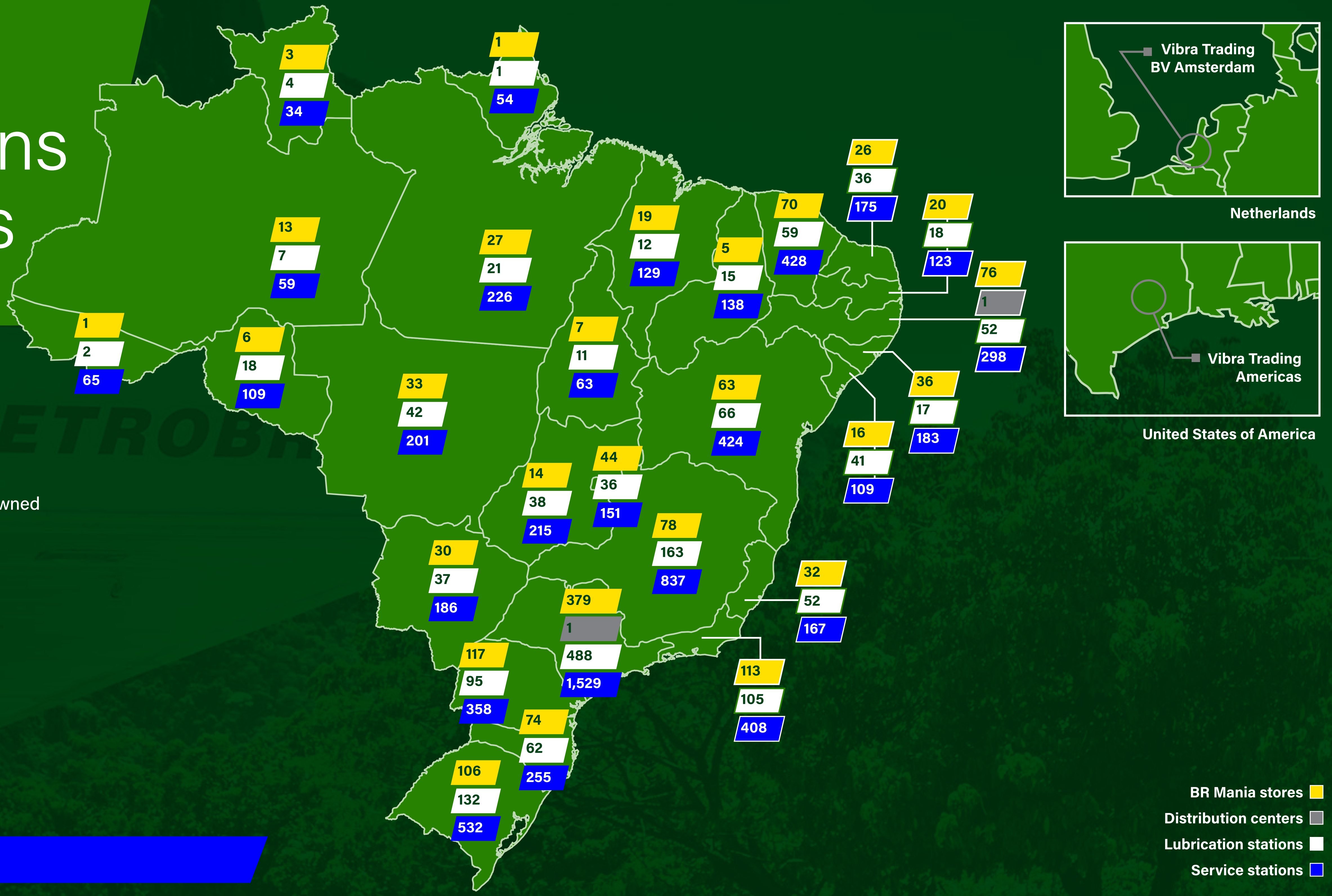
2 distribution centers

LUBRAX

1,632 lubrication centers

BR PETROBRAS

7,456 service stations



Strategic partnerships for the renewable energy portfolio

comerc energia — **124** solar power plants and **3** wind farms

ezvolt — **24** High-power EV charging stations at Petrobras service stations

Vibra has been expanding its energy solutions portfolio based on renewable sources by acquiring stakes and forming strategic partnerships

Business **model**

Generating value for our partners

Our resources

Financial Capital
Our operations require financial capital, which we allocate efficiently. This capital is provided by shareholders and creditors, as well as by cash generated from our operations.

Manufactured Capital
Investing in our operational facilities and logistics infrastructure enables us to efficiently produce, store, and deliver our products and services, ensuring we meet the needs of our customers, resellers, and end consumers.

Intellectual Capital
We combine the expertise of our teams with the strength of our processes, brands, and a robust, well-structured database designed to create value. This synergy, enhanced by innovation, drives the evolution of our products and more efficient logistics, accelerating digitalization, the adoption of artificial intelligence, and the energy transition.

Human Capital
Our highly qualified team is our greatest competitive advantage, positioning us as the preferred partner for our customers in energy solutions.

Social and Relationship Capital
Maintaining stakeholder trust is essential to our business. Our key partnerships include our customers, employees, communities near our operations, regulatory and oversight agencies, dealers, suppliers, and investors.

Natural Capital
To produce our lubricants and distribute our products, we consume resources, including energy and water.

How we do it

Ambition for 2030
To become the country's leading multi-energy platform, creating value in a sustainable and innovative way within an inclusive environment where people can be themselves

Our Purpose
Powering Brazil with its best energy

Our Values
- Pulsing together
- United for the customer
- Leading with sustainability
- Simplifying everyday life
- Acting with courage
- Realizing with a sense of ownership

Management model for excellence in execution
- **People and Culture:** nonconformist leaders driven by courage and collaboration
- **Rhythm:** recurring, high-intensity collaboration across governance bodies
- **Customer:** passionate about serving our customers and delivering simple, agile solutions
- **Method:** a data-driven strategic approach that fosters organizational agility
- **Technology:** leveraging artificial intelligence to accelerate results
- **ESG:** respect for people, health, safety, and integrity as non-negotiable values

Pathways to growth
- Undisputed leader in service stations
- Expansion of the offering for B2B customers
- Expansion of our logistics capacity
- New ambition in lubricants
- Return on renewable energy

What we do

We keep Brazil moving through a network of approximately **7,500** service stations and help drive the economy by serving **11,000** B2B customers across more than **32,000** locations

We have transformed the experience at our service stations through the **BR Mania and Lubrax+ franchises**, turning them into destinations that strengthen customer loyalty and attract millions of **consumers**

We ensure Brazil's energy security by distributing fuels, chemicals and lubricants through a logistics infrastructure that connects the country from coast to coast

Under the **Lubrax** brand, we combine research and technology to offer a comprehensive portfolio of high-performance lubricants across Latin America

Looking ahead, we are accelerating the **energy transition through Comerc Energia**, our integrated platform for renewable energy solutions

Impacts generated

Financial Capital
- Net profit generation
- Generation of EBITDA
- Payment of taxes and duties to governments
- Payment of dividends
- Cost of debt
- Socio-environmental expenditures

Results:
- Consolidated adjusted EBITDA of **BRL 7.9 billion**
- Consolidated adjusted net profit of **BRL 2.7 billion**
- Payment of **BRL 2 billion** through JCP, dividends, and stock bonuses

Manufactured Capital
- Modernizing our operations
- Providing energy for people and businesses
- Expansion of our logistics capacity
- Expansion of the product and service portfolio
- Provision of low-carbon solutions

Results:
- New Lubricants business unit
- **BRL 172 million** in operational efficiency in logistics
- **2.2 GW** of installed capacity in solar and wind power plants

Intellectual Capital
- Strengthening our brands
- Strategic partnerships focused on innovation
- Research and development of new products
- Process automation
- Promotion of a culture of internal innovation (intrapreneurship)

Results:
- A new Lubrax brand more closely aligned with innovation and technology
- Launch of the *Barato que sai caro* (Save at the pump, lose in maintenance) campaign against the black market
- **BRL 200 million** in results from AI adoption

Human Capital
- Training and development of employees
- Employer brand
- Competitive remuneration and benefits
- Increase of diversity and inclusion
- Transformation of the organizational culture
- Occupational diseases and workplace accidents
- Strengthening the culture of safety, health and integrity

Results:
- **1,600+** employees trained in *Ativamente.IA*
- **39.2%** of women in senior leadership
- Best year on record for the Transportation Accident Frequency Rate (TAFR)

Social and Relationship Capital
- Customer and end-consumer satisfaction aimed at providing the best experience
- Positive social impacts through engagement with the social cause and the *Cidade iNova* 2030 project
- Development of social projects
- Strengthening relationships with stakeholders

Results:
- Strengthening of the *De Olho no Combustível* (DOC, or Keeping an Eye on the Fuel) program, with **44,000+** samples analyzed
- **204** companies signatories of the Zero Sexual Violence Movement
- **3,600+** children and adolescents impacted through social projects

Natural Capital
- Reduction and offsetting of Scope 1 and 2 emissions
- Scope 3 emissions
- Environmental liability
- Lubricant packaging
- Use of renewable energy

Results:
- **18%** reduction in Scope 1 and 2 emissions
- Acceleration of the commitment to achieve Scope 1 and Scope 2 neutrality
- New packaging with a lower plastic %

Strategy and **culture in action**

PURPOSE

Powering Brazil with its best energy

VALUES

P U L S A R

- **P** ulsing together
- **U** nited for the customer
- **L** eading with sustainability
- **S** implifying everyday life
- **A** cting with courage
- **R** ealizing with a sense of ownership

AMBITION FOR 2030

Our goal for 2030 is to become the country's leading multi-energy platform, creating value in a sustainable and innovative way while fostering an inclusive environment where people can be themselves

PATHWAYS TO GROWTH

- Undisputed leadership in service stations
- Expansion of offerings for B2B customers
- Expansion of our logistics capacity
- New ambition in lubricants
- Return with renewables

BEHAVIORS

We actively listen to our customers, delivering solutions with simplicity and agility

We are leaders and trailblazers, and we deliver results through collaboration

We are transparent and act with integrity, honoring and enforcing our agreements

LEADERSHIP PROFILE

- Courage
- Strategic vision
- Entrepreneurial mindset
- Focus on results
- People who inspire and transform

Respect for people, safety, health, and well-being are non-negotiable

Engagement with our **stakeholders** GRI 2-29

Vibra bases its relationships on ethics, integrity, and transparency, promoting initiatives that strengthen engagement, dialogue, and close ties with its stakeholders. We believe this is the cornerstone for creating sustainable value and strengthening long-term partnerships.

Employees

Our people are at the heart of our business strategy. Safety is non-negotiable at Vibra, which is why we have implemented ongoing initiatives focused on the health, safety, and well-being of our employees. We are committed to attracting, developing, and retaining talent, as well as to promoting diversity, equity, and inclusion at all levels of the organization, including executive positions. We maintain channels of communication with our employees through internal communications, organizational climate surveys, events, suggestion channels, diversity forums, e-mail, and Viva Engage (a corporate social network that encourages interaction, collaboration, and the celebration of achievements).

Read more on page 80.

Retailers and service station attendants

The Petrobras service station environment is our primary point of contact with the end consumer, along with the Petrobras Premmia Loyalty Program. As a result, our relationships with retailers and the ongoing training of service station attendants and other staff are essential to the implementation of our strategy and to delivering a high-quality customer experience. We maintain dedicated communication channels such as WhatsApp, e-mail, and SMS, and we also organize events specifically tailored to these audiences.

Read more on page 45.

Corporate customers

We strive to be the preferred energy partner for our corporate customers. To achieve this, we maintain a close and consultative relationship, offering a comprehensive and integrated portfolio of energy solutions designed to meet the unique needs of each business. We have established transparent and diverse communication channels, such as e-mail, WhatsApp, SMS, and a Business Channel to share relevant information, such as product and service launches.

Read more on page 48.

End consumers

We strive to understand the expectations of consumers who use our network of service stations, convenience stores, lubrication centers, and to offer comprehensive solutions combined with excellent service. In partnership with our retailers, we work to enhance end-customer satisfaction and loyalty. We conduct Net Promoter Score (NPS) surveys to gather feedback, send out regular updates and information, and conduct nationwide marketing campaigns and promotions. In addition, we have the Petrobras Premmia Loyalty Program. When filling up at Petrobras service stations, using Lubrax+ for car maintenance, or shopping at BR Mania, customers earn points that can be redeemed for discounts, services, and miles.

Read more on page 46.

Carriers

As Brazil's largest fuel distributor, we recognize transportation companies as strategic suppliers, given the importance of their operations to our business. Our commitment to operational safety extends to the professionals involved in these activities. In addition to sending out regular newsletters, we organize events, award programs, and audits to keep close ties with this audience.

Read more on page 51.

Investors

Our investor relations are based on credibility, transparency, and ongoing dialogue. We maintain open channels of communication to provide clarification on business strategy and management, and engage regularly with market analysts and the investment community.

Read more on page 78.

Suppliers

Our operations are supported by a robust and diversified supply chain. We continuously invest in improving policies and practices that promote ethics, integrity, and sustainability throughout the entire value chain. We maintain regular contact through newsletters, audits and participation in surveys, and other means.

Read more on page 39.

Society

We develop our own initiatives and encourage partners to get involved to expand the impact of our social cause: combating the sexual exploitation of children and adolescents.
We maintain ongoing engagement with the communities where we operate and have developed a community relations strategy focused on fostering development in priority areas.

Read more on page 100.

Our value creation **strategy**

Business Strategy

ESG Strategy

Innovation Strategy

Product Quality and Safety

Supplier Management

Brand and Communication Strategy

Business strategy

Vibra aims to become the country's largest multi-energy platform by 2030. To achieve this goal, it has structured its business strategy around five growth areas. Focused on maximizing the value of its core business while seeking to capitalize on opportunities in new business areas, these five strategic pillars are the path for the company to achieve market leadership—anchored in expansion, efficiency, and value creation—and to become a benchmark in management and innovation.

This growth plan was announced to the market in August 2024, and in 2025—the first full year of the strategy's implementation—significant progress had already been made across all areas. In the chapter "Our pathways to growth," we present the results achieved over the year.

Pathways to Growth for 2030

Objective
Undisputed Leader in Service Stations

Strategic initiatives

- Expansion of the service station network and franchise brands, driving growth in both volume and margin
- Offering of a comprehensive portfolio and integrated solutions at every retail location to attract and retain end consumers
- Strengthening of the value proposition for resale

Objective
Expansion of offerings for B2B customers

Strategic initiatives

- Expand the customer base aiming to drive profitability
- Increase the sales of complementary products (cross-selling) and migrate customers to premium products that deliver greater value (up-selling)
- Launch of customized products and industry-specific solutions for strategic sectors, such as agriculture and the maritime industry
- Expansion in the aviation industry to consolidate leadership
- Launch of new customer relations channels

Objective
Expansion of the logistics capacity

Strategic initiatives

- Development of an efficiency plan aimed at a reducing costs and improving the margin
- Expansion of the infrastructure through strategic investments

Objective

New Ambitions in Lubricants

Strategic initiatives

- Pursuit of market leadership in the Latin American lubricants market, backed by our extensive distribution network, technical excellence, and competitive pricing
- Increase of cross-selling
- Expansion of partnerships with automakers and dealers

Objective

Return on Renewable Energy

Strategic initiatives

- Expansion of the range of renewable energy solutions
- Prioritization of investments that generate a financial return
- Renewable energy generation, sales, and management
- Pioneering the offer of new fuels

Transformation Office

Established in 2023, the Transformation Office is responsible for organizing and managing Vibra Energia S.A.'s portfolio of strategic projects, ensuring disciplined execution, effective prioritization, and a consistent focus on value creation.

The department serves as a driving force behind the company's key transformation initiatives, fostering cross-departmental collaboration, systematically monitoring deliverables, and accelerating results.

In 2025, this Office continued to focus on high-impact projects aligned with the company's cultural transformation agenda, promoting collaboration among departments and the intensive use of data. In 2025, these projects generated BRL 837 million in finance results for the company, underscoring the importance of the transformation agenda for value creation.

BRL 837M
in finance results by means of projects led by the Transformation Office

The main portfolio highlights include:

Integrated pricing
Implementation of AI-based solutions, enhancing the sophistication of data analysis and reducing response times to market changes.

Digital distributor
Establishment of a new digital channel as a strategic platform for engaging with spot customers, offering greater convenience and autonomy throughout the purchasing journey and contributing to the sustainable capture of value for Vibra.

ESG **Strategy** GRI 2-17

The ESG Agenda serves as a compass guiding the company's actions in environmental, social, and corporate governance

Vibra's ESG strategy is embedded across the company, serving as an intrinsic and cross-cutting component of all business units and operations. The ESG Agenda serves as a compass guiding the company's initiatives in environmental, social, and corporate governance, driving continuous improvement in management and performance in these areas. Guided by seven UN Sustainable Development Goals (SDGs), the ESG Agenda identifies and prioritizes issues that are strategic for the company and that represent significant risks and opportunities for the business. Action plans and specific goals were established and rolled out across different areas of the organization based on these priorities. These commitments are tracked using performance indicators and metrics, which enable us to monitor the progress made by these initiatives and support the management and mitigation of risks associated with these issues.

To engage the entire company in pursuing our goals and to mitigating our priority ESG risks, the achievement of these targets is linked to the variable remuneration of managers and teams. In 2025, 13% of the targets linked to variable remuneration were related to ESG topics.

ESG metrics considered in variable compensation in 2025

ENVIRONMENTAL

- Reduction of Scope 1 and Scope 2 emissions
- Water consumption
- Disposal of class 1 waste
- Spills with environmental impact
- Completion of environmental remediation

SOCIAL

- Diversity in leadership roles (Black individuals) and senior leadership (women)
- Training for service station staff on addressing sexual violence against children and adolescents
- Percentage of Lost Time (PLT)
- Reducing absenteeism caused by mental health issues
- Transportation Accident Frequency Rate (TAFR)
- Lost Time Injury Frequency Rate (LTIFR)
- Light-duty vehicle violations
- Recordable Accident Rate (RAR)
- Catastrophic accidents

GOVERNANCE

- Priority risk reduction
- Excellence in governance
- Corporate compliance
- Investee Governance Plan
- Rate of integrity at the service station network

We also offer all employees a mandatory ESG course that covers key concepts, industry benchmarks, and initiatives related to the topic. The training also outlines the principles that guide our social, environmental, and governance agenda, as well as our commitment to sustainable development. By 2025, 66.4% of the employees had completed the course. We also offer UN Global Compact Academy courses through our corporate training platform.

To ensure that social, environmental, and corporate governance considerations are integrated into its business strategies, Vibra has a robust ESG governance structure comprising these bodies:

- **Board of Directors and Executive Board:** responsible for setting ESG priorities based on the business strategy
- **Change Management and ESG Department**: responsible for structuring initiatives, setting goals, and monitoring progress made
- **Internal Communications and ESG Department:** primarily responsible for developing and implementing sustainability strategies, monitoring the company's sustainability performance, integrating sustainability into processes and operations, developing sustainable initiatives, publishing sustainability reports, ensuring compliance with ESG regulations and standards, and promoting stakeholder engagement
- **ESG Ambassadors:** a group comprising 24 leaders from key areas (directors and managers from departments such as Innovation, Logistics, Operations, Procurement, Legal, People, SHE, Supply, Service Station Network, B2B, Marketing, and Management) who promote the topic both within and outside the company
- **ESG focal points:** approximately 75 employees support the management of the ESG Agenda, primarily focusing on monitoring indicators, reporting information, and tracking goals and commitments
- **Integrity agents:** 21 employees who promote a culture of compliance and integrity

66.4%
of the employees completed the ESG course

The ESG strategy is implemented across the company

Priority ESG topics

Progress in the **ESG Agenda**

	Sustainability areas and material topics	UN Sustainable Development Goals (SDGs)	Commitments			2025 Performance	Notes
E	CLIMATE CHANGE AND ENERGY TRANSITION	7, 13	Decarbonization of our operations (scopes 1 and 2)	**8%**	Sustained reduction of absolute Scope 1 and 2 GHG emissions (base year 2019)	18%	
				100%	Offsetting of scope 1 and 2 emissions from 2025	100%	We have brought forward our commitment and offset emissions related to the years 2023 and 2024
			Decarbonization of customers (scope 3)*	**9%**	Reduction of scope 3 GHG emissions intensity by 2030 (2023 base year)	8.2%	
S	OUR PEOPLE AND SOCIETY	3, 4, 5, 8, 16	Combating sexual violence against children and adolescents	**100%**	Training of highway and urban station teams on the Protection Track by 2030	To be started	Commitment made under the 2026 *Vem de Vibra* (Come with Vibra). Training will begin in 2026
			Promoting diversity, equity, and inclusion	**36.2%**	Women in senior leadership positions in 2025	39.2%	
				27.4%	Black people in leadership positions in 2025	25.6%	
			Community relations *Cidade iNova 2030* Project	**5,000**	Children and youth benefiting from initiatives aimed to improve the quality of education in Cidade Nova by 2030	400	Children and youth from the Mário Claudio Municipal School benefiting from social initiatives
				50	Local businesses empowered and strengthened by 2030	To be started	
			Health, safety and well-being	**ZERO**	Serious injuries or fatalities involving employees and third parties	1	Serious injury of an employee of a contractor
				0.71	Alert threshold for LTAF (Lost-Time Accident Frequency) in 2025	0.87	
G	ETHICS, INTEGRITY, AND COMPLIANCE	16	Combating irregular practices in the industry	**72.2**	Integrity rate in 2025, reducing irregularities in the service station network	73.2	
			Best practices in transparency and accountability	**100%**	Transparency regarding reporting channels and the compliance and governance framework by 2025	100%	
				100%	High-risk value chain trained in integrity by 2027	To be started	
				100%	Transparency in interactions with government until 2030	To be started	
				100%	Integrity (transparency and the inclusion of integrity criteria) in senior management remuneration by 2030	To be started	

***See more information on the emissions reduction target on page 115.**
In 2025, we discontinued the target to neutralize Scope 3 emissions by 2050.

Initiatives and commitments

Brazilian Business Council for Sustainable Development (CEBDS)

Ethos Institute for Business and Social Responsibility

UN Global Compact Circular Connection Movement

Movement for Racial Equity (Mover)

UN Global Compact 100% Transparency Initiative

Zero Sexual Violence Movement

NICOLE Latin America

Business Integrity and Anti-Corruption Pact

UN Global Compact

National Pact for the Eradication of Slave Labor

UN Women's Empowerment Principles (WEPs)

Green Logistics Brazil Program (PLVB)

Yellow Ribbon Program (National Road Safety Observatory – ONSV)

The *Na Mão Certa* Program (Business Pact against the Sexual Exploitation of Children and Adolescents on Brazilian Highways)

Roundtable on Sustainable Biomaterials (RSB)

Innovation **Strategy**

We embrace responsible technological innovation, with a strong commitment to the ethical use of artificial intelligence

Viewed as a core pillar for supporting the growth of our business, innovation at Vibra operates under a structured, results-driven model that includes regular innovation committees with senior leadership. The identification of opportunities, feasibility assessments and the development of initiatives follow established processes designed to maximize returns and reduce risks.

We have an innovation hub to ensure this approach. Vibra co.lab is responsible for fostering open innovation by connecting Vibra with startups and research centers to enable agile experimentation; for encouraging intrapreneurship aimed at capitalizing on opportunities identified by employees, and, furthermore, for determining investments in startups aligned with our strategic objectives.

In this context, we highlight the extensive network of relationships Vibra has built with startups through its open innovation initiatives. Today, we maintain more than 250 active contracts with startups across more than 40 business areas. This performance earned Vibra recognition as the Champion Company of the Decade in the retail and distribution sector in the 100 Open Startups ranking, recognizing it as the organization that has established the largest number of partnerships with startups in its industry.

Vibra embraces technological innovation responsibly, with a strong commitment to the ethical use of artificial intelligence, protection of privacy, and high standards of cybersecurity. In this area, governance is supported by structures such as the Data and Cloud Centers of Excellence (CoE), which bring together multidisciplinary teams for strategic decision-making, risk assessment, security, and long-term planning.

This model enhances transparency and dialogue with stakeholders, ensuring that the development of digital solutions considers aspects of governance, security, data, architecture, and FinOps. Thus, Vibra has established a responsible and technically sound approach to the adoption of AI in its processes and products.

We strongly promote engagement and readiness among our internal audience to speed up the adoption of AI. ***Ativamente***, Vibra's corporate business school, launched a program focused on this topic, which received the largest share of the company's investment in education in the year. Designed to permeate the entire organization, from Executive Management down to the operational and technical levels, Ativamente.IA offers several learning pathways to address varying levels of depth in the subject and uses the "learning by doing" methodology, encouraging practical application during the learning process (*see more on page 86*). This topic has also become the main focus of the ***Co.laborar*** Program, an initiative that fosters a culture of internal innovation by encouraging employees to propose, develop, and test new ideas for Vibra's businesses. Employees were encouraged to develop intelligent agents—solutions that generated savings of BRL 1.9 million for the company.

BRL 1.9 million
saved by creating artificial intelligence agents

On another front, we are leveraging the innovation ecosystem to help us accelerate the benefits of AI. We conducted extensive market research, evaluating dozens of startups and running pilot projects to test the impact of various available AI solutions. At the end of the testing period, we partnered with two startups that are truly able to speed up the development and adoption of AI within the company. Given the importance of this area, these partners were closely monitored by Vibra Ventures, our investment fund focused on startups and scale-ups, leading to the creation of collaborations with these companies through minority investments, with the aim of expanding the synergies to be explored.

The consistency of Vibra's innovation strategy has been recognized year after year through major awards and rankings. The main 2025 highlights were: 2025 Valor Inovação Award: Top 2 in the Oil, Gas, and Petrochemicals industry; Highlight in Open Innovation in the 100 Open Startups Ranking: 1st place in Retail and Distribution, 7th place overall, and Decade Champion; and the Learning Revolution Award: finalist in the Digital Transformation in Learning and Learning Revolution categories.

ATIVAMENTE.IA

1,600+ people trained

550+ mapped use cases

500+ hours of training

CO.LABORAR IA

864 employees impacted

7 businesses submitted at the innovation fair, where employees and partners presented solution proposals

50+ AI agents deployed

BRL 1.9M+ in savings derived from the agents created

Governance in innovation

The Innovation Committee, comprising the CEO and vice presidents, plays a central role in the company's technology governance, monitoring developments and guiding initiatives in this area. In 2025, in addition to adopting AI, the committee promoted the search for solutions to strengthen the core business, seeking to extract more value from traditional operations through new technological models.

A significant structural change was the transfer of the Innovation area to the Change Management and ESG Department, reflecting the level of maturity achieved. The rationale behind the movement is to make innovation part of the cultural transformation, extending it throughout the company.

Featured projects

Adopting AI across various business areas has generated more than BRL 200 million in revenue. Standing out among the projects that contributed to this outcome are:

Operations

Digital twins: integration of 135 market models to run simulations prior to investment execution, resulting in savings of upwards BRL 100 million

Logistics efficiency: optimization of fleet sizing (>90 trucks), supply planning, freight and return logistics, generating a return of more than BRL 70 million

Commercial

Pricing: use of new intelligent algorithms for B2B and retail pricing, for increased customization

ClientIA: a sales tool that puts "the customer in the palm of the hand" of sales executives. With a 100% portfolio coverage, salespeople have accurate information about the customer they are about to visit and the best products to offer

LUBITO – Cross sell lubes: pilot program featuring an AI agent to select the best personalized lubricant offerings for B2B

Corporate

Integrated market: 100% consistency between biomass calculations and the ICL, and the development of more than 20 NPA data sources to support efforts to combat irregularities

LU: Vibra's corporate AI agent, integrated with Conecta, provides access to benefits, news, and Premmia, boosting productivity and streamlining the employee experience

BRL 70 M+
captured through a logistics efficiency project

Read more in Our Pathways to Growth – Expansion of Logistics Capacity – page 50

Product quality and safety

GRI 3-3 – Product quality and safety

The ISO 9001 certification of our operational units reinforces our commitment to quality management

Ensuring the quality and safety of the products offered to customers is a priority for Vibra and a strategic pillar of its business. It is part of our value proposition and an essential asset for building trust in our brand and our reputation.

Through our Quality Policy, we engage our entire workforce to focus on four objectives:

1. **To satisfy** customers by means of exceptional service and solutions, and by constantly striving to exceed expectations in terms of product and service quality and delivery conditions;
2. **To practice** organizational management focused on strategic high performance, continuous improvement, and excellence, while ensuring effective management of processes and information;
3. **To act** in an ethical, legal, transparent, and profitable manner toward customers, consumers, partners, shareholders, suppliers, employees, communities, and relevant authorities;
4. **To value** people by promoting management practices that enhance skills, recognize individual and collective achievements, and strengthen workforce commitment to corporate goals and objectives.

The ISO 9001 certification of strategic operating units reinforces the company's commitment to excellence in quality management, promoting process standardization, continuous improvement, and a focus on customer and partner satisfaction. By adopting practices aligned with the standard's international requirements, certified facilities enhance operational efficiency, risk management, and operation reliability, contributing to greater consistency in service delivery and improved organizational performance.

The internal quality audits conducted during the period confirmed the maturity of our processes, resulting in highly positive outcomes and a complete absence of nonconformities in the external certification audit. This performance reflects the effectiveness of our Quality Management System (QMS) and our teams' commitment to maintaining strict standards, ensuring regulatory compliance and delivering consistent value to our stakeholders.

We maintain quality control procedures at all our distribution centers, in accordance with the regulations of the National Petroleum, Natural Gas and Biofuels Agency (NPA). Tests are conducted on incoming raw materials (oil products and biofuels—ethanol and biodiesel) to verify compliance before they are stored in tanks, as well as to release and follow-up analyses of the final product (blend) that is shipped to the market.

Each operating unit has its own laboratory or uses a hired laboratory to certify the quality of each batch prior to shipment. Quality parameters are registered centrally in the management system, which automatically blocks issuance of the Certificate of Conformity if laboratory test results fall outside the specification, preventing the product from leaving the facility. The automation of certain facilities helps prevent blended products with out-of-specification levels from being shipped, thereby reducing the risk of non-conformities.

We take a proactive approach to developing new analytical methods to combat fraud and ensure the integrity of fuels in the market. In partnership with the NPA, we have validated tests for identifying methanol in ethanol and developed a method for rapidly detecting the percentage of biodiesel in diesel, thereby assisting in the regulation of the sector. Over the past three years, Vibra has maintained its track record of rigorous quality control, with no reported product recalls.

Our customers can submit requests, questions, suggestions, compliments, and complaints regarding the quality of our products to our Customer Service (CS) area. **GRI 2-25**

We maintained our track record of rigorous quality controls, with no product recall occurrences recorded

+ **Click here** to access Vibra's Customer Service (CS)

De Olho no Combustível (Keeping an Eye on Fuel)

To continue earning the trust of consumers, Vibra strengthened its *De Olho no Combustível* (DOC, or Keeping an Eye on Fuel) program in 2025, a national benchmark in quality control. Established in 1996 and continuously updated, the program conducts audits, inspections, and certifications. During 2025, visits were made to service stations across the country, covering a total of more than 1 million kilometers.

20 Mobile Quality Laboratories

44,928 product samples analyzed

26+DF States visited (all Brazilian states)

5,406 professionals trained

1,677 municipalities visited

5,921 service stations certified

9,991 technical visits made

1M+ kilometers traveled

Supplier **management** GRI 2-6, 2-29, 204-1

We strive to engage our suppliers in social and environmental, ethics, and integrity practices

Our suppliers play a key role in the development of our business strategy, directly contributing to the achievement of our business objectives while also helping to build and strengthen our reputation. Recognizing this importance, we have established close and transparent relations with our partners and strive to increasingly involve them in practices related to social and environmental responsibility, ethics, and integrity.

To guide this relationship and our operations, we have tools such as the *Code of Conduct for Third Parties*, the Supplier Manual, and the Fuel Road Transportation Manual. In addition, we have a dedicated website for suppliers that includes these documents and other relevant content.

In 2025, we continued our journey in supply chain sustainability. We conduct Integrity Due Diligence (DDI) for suppliers of services and/or products whose contract value (initial or with amendments) is equal to or greater than BRL 1 million. The analysis is conducted by the Integrity team. We also make the ESG self-assessment questionnaire available to all indirect suppliers registered in Vibra's Supplier Registry, as well as to selected direct suppliers.

Carriers, who play a critical role in Vibra's logistics operations, are hired through a pre-qualification process and certification process that requires compliance with technical, operational, safety, and socio-environmental criteria, including registration and certification in the Carrier Performance Qualification (QDT) system, as well as submission to periodic performance audits and assessments.

+ **Learn more** about our relationship with the carriers on page 51

Supplier contracts include specific clauses addressing issues such as the prohibition of child labor and labor akin to slavery, the prevention of discrimination; the promotion of decent working conditions, compliance with the environmental legislation; and adherence to the company's ethical principles, as set forth in its Code of Conduct for Third Parties. As part of its due diligence and ongoing monitoring process, Vibra periodically checks public databases and blacklists, such as the Registry of Employers found to have used labor akin to slavery (the 'Dirty List'), maintained by the Ministry of Labor and Employment , as well as records from environmental agencies, such as Ibama, with the aim of mitigating social, environmental, and integrity risks in the supply chain.

In 2025, the Procurement department took steps to strengthen governance and improve the efficiency of internal processes. Consolidating indirect procurement has yielded benefits such as greater control, standardization, risk reduction, and economies of scale through contract negotiations, in addition to enabling more favorable terms and increased transparency.

BRL 134M
in savings from freight renegotiations

We also streamlined the procurement process for lubricant packaging and renegotiated freight contracts, resulting in savings of BRL 134 million for the company. For 2026, Vibra plans to implement an integrated procurement solution that will replace multiple systems, enhancing productivity, efficiency, and process control.

Vibra prioritizes working with suppliers located in the same region as its operational units, but does not calculate the total spending with these local suppliers separately.

Supplier overview

2,500+
suppliers, being:

2,000+ indirect suppliers who support our operations (engineering, operations, IT services, consulting, and legal);

Approximately **300 direct suppliers** involved in the supply of oil products, biofuels, additives, chemicals and inputs for lubricants;

Approximately **200 carriers**.

Brand strategy and **communication**

We work to enhance the company's relevance among key audiences

Vibra's brand and communication strategy supports the company; corporation's five pathways to growth, strengthens its corporate reputation, and reinforces its institutional positioning. Built on the pillars of energy, people, and innovation, the strategy integrates media, events, sponsorships, and points of sale aiming to strengthen the company's relevance among strategic audiences and support its commercial objectives and long-term growth.

Among the advertising campaigns launched in 2025, one standout was the "Save at the pump, lose in maintenance" campaign, which supported initiatives to combat the illegal fuel market and raised public awareness about the risks of refueling at service stations offering prices significantly below the market average. The campaign stood out for its robust and consistent media presence across the country, supported by a strategic focus on the regions where efforts were concentrated the most and where the campaign was most relevant. The integrated and complementary efforts of the various points of contact ensured high reach and a targeted audience, continuously reinforcing the brand's messages of quality and trust.

The Lu & Brás lizards continued to star in the Petrobras service station network's advertising campaign, playing a central role in setting the brand apart in the market. Since their launch in 2024, the mascots have established themselves as symbols of the chain, fostering a close, accessible, and friendly brand image that reflects the daily operations of the service stations and their direct relationship with customers. Lu & Brás bring Petrobras closer to people and reinforce the service stations' image as a welcoming retail location.

As part of its sponsorship activities, the company has been consistently increasing its support for regional and national initiatives, thereby strengthening its ties with the communities in the areas where it operates. Throughout the period, the brand participated in regional events of great cultural and economic significance, such as the São João festivities, the Acampamento Farroupilha, and the Goiânia Livestock Fair, among other regional initiatives, thus reinforcing the brands' connection to the consumers' daily lives.

In motorsports, the strategy remained strong and diversified. In 2025, in addition to renewing its support for Felipe Massa and Júlio Campos in Stock Car, the company sponsored Bia Figueiredo in the Copa Truck category and Guiga Spinelli in the Rally dos Sertões, expanding brand presence across different categories and regions. The new sponsorships enhance the visibility of Lubrax, Podium, and Grid, while complementing Vibra's presence in Stock Car—where Petrobras Podium gasoline has served as the official fuel since 2015—thereby strengthening a brand ecosystem associated with performance, reliability, and nationwide reach. In addition, a partnership was established with the automaker Mitsubishi, which now recommends Petrobras Podium gasoline and Petrobras Grid diesel fuel for its vehicles.

We also retained the naming rights to Vibra São Paulo, which has established itself as the country's leading venue for concerts, shows, and events, with a packed schedule of performances by Brazilian and international artists, as well as major musicals.

Our pathways **to growth**

Undisputed Leader in Service Stations

Expansion of Offerings for B2B Customers

Expansion of our Logistics Capacity

New Ambitions in Lubricants

Return on Renewable Energy

Undisputed leadership **in service stations**

Vibra is the fuel distributor with the largest network of service stations in the Brazil and solidified its leadership position in 2025 by achieving its highest sales volume in the past five years. There were 404 new units—two times more than in the previous year—bringing the total to 7,456 Petrobras-licensed stations spread across more than 2,000 cities in all 26 states and the Federal District. This was a milestone for our first growth initiative, which aims to solidify our **undisputed leadership in service stations**.

This presence is part of the comprehensive experience we strive to provide every day at Petrobras service stations. Consumer trust is built on the quality of our products—such as Podium gasoline, recognized as the best in Brazil, and the additive-enhanced fuels in the Grid line—as well as on an integrated ecosystem of convenience and services. In this ecosystem, solutions such as the BR Mania and Lubrax+ franchises enhance the service stations' value proposition, offering greater convenience, automotive services, and a high-quality experience at every stop.

In parallel, we continue to strengthen the network's capabilities and to modernize it, prioritizing the recruitment and retention of the best operators in the market. We are seeking partners who recognize the value of our brand and the integrated solutions we offer, helping to establish a business model focused on creating value for all stakeholders. This strategy has driven the development of an increasingly skilled network that is integrated into our ecosystem and aligned with our ongoing pursuit of efficiency, profitability, and excellence in customer experience.

In 2025, we will continue to increase the share of additized products in the mix. Podium gasoline was a major highlight this year: we grew our national coverage, increasing production from two to nine bases, and sales nearly doubled compared to the previous year. Over the course of the year, we also regained leadership in the ethanol market, mainly as a result of the single-stage federal taxation system, together with actions to combat the irregular market.

404
stations joined our network

We continue to strengthen the network's capabilities, prioritizing the retention of the best operators

IN 2025

31%
Leader in market share among branded networks in Brazil.

30.7%
Leader in market share for additized fuel

BRL 166/m³
Adjusted EBITDA Margin

Combating the irregular market: for more fairness and quality

GRI 3-3 – Institutional Relations and Advocacy

Combating illegal trade has always been a priority for Vibra

In the second half of 2025, two major operations led by judicial and regulatory authorities uncovered a billion-real fraud scheme in the fuel sector involving money laundering and organized crime. In August, Operation Hidden Carbon dismantled a criminal organization's infiltration of the fuel market and investment funds. The investigation revealed the use of hundreds of front companies, including service stations, distributors, and even a refinery, for tax evasion, fuel adulteration, and money laundering. In the following month, Operation Carbon Chain specifically targeted irregularities in the importation and sale of oil and oil products, resulting in the detention of ship cargoes, inspections of storage terminals in several Brazilian states, and the shutdown of a refinery.

While most of society only became aware of these scams when they made headlines, for Vibra, combating illegal trade in the industry has always been a priority. In recent years, the company has been collaborating with other industry players to combat these practices, which create unfair and asymmetric competition based on artificially low prices.

One of the key initiatives was the strengthening of the Legal Fuel Institute (ICL), which has since taken the lead in promoting healthy competition in the market. Through the ICL, Vibra and the other fuel distributors donated spectrophotometers to the National Agency of Petroleum, Natural Gas and Biofuels (ANP). These are instruments used to detect the biodiesel content in diesel oil during field inspections. Carried out with the consent of the Ministry of Management and Innovation in Public Services (MGI), the donation does not create any dependency relationship with the sector, since the devices will be used independently by the agency.

Vibra has also restructured its Institutional Relations department with the aim of playing a more prominent role in industry discussions and reinforcing its dialogue with government agencies. These initiatives have led to progress in the legal and regulatory sphere, and have had significant implications for the business (*read more on page 76*).

Vibra is committed to tax compliance and to ensuring the quality and safety of its products, implementing rigorous quality controls across its production chain, from the receipt of raw materials to the fuel delivered to customers and consumers.

To help raise awareness among consumers—who are also harmed by the illegal market—we launched the campaign *O barato que sai caro* (Save at the pump, lose in maintenance) warning the public that fuel prices well below the average do not represent savings, but rather a risk.

Click here to watch the video for the *O barato que sai caro* (Save at the pump, lose in maintenance) campaign

Retailers and service station attendants GRI 2-29

We strive to maintain a close, collaborative relationship with our retailers, supporting them in their management challenges and team training efforts. In addition to the personalized service our sales team provides, we have implemented a series of initiatives designed to promote excellence in customer service, improve dealer management, and increase profitability for dealers.

Through the Maximum Capacity program, we support the professional development of retailer staff, service managers, and service station attendants across the country. Among our 2025 initiatives, we hosted engaging live streams, launched 80 new courses in both recorded and live formats, and organized 120 workshops with managers. We also took the Maximum Capacity Truck to every region of Brazil. This is a mobile training unit equipped with augmented reality technology that delivers immersive, on-site learning experiences for service station teams. Additionally, we provided retailers with high-quality training through a partnership with Ibmec. The highlight of the year was DNA Vibra, a full-day in-person event held in ten state capitals including that, in addition to providing training for floor managers and service station attendants, facilitated meetings between local dealers and Vibra's senior leadership—the CEO and vice presidents—to discuss strategy.

We continue to provide and roll out updates to the Bora! app, which brings together all the programs and benefits available to Petrobras service station teams in one place, including access to the Maximum Capacity courses. In 2025, there were 48,000 active users.

Our retailers also find opportunities at *Vem de Vibra*, our massive annual trade show held in Rio de Janeiro (RJ). The 2026 event was held on February 24 and 25 and brought together more than 4,000 guests in a setting designed to foster knowledge sharing, networking, business development, and interaction between resellers and the company's strategic departments. Throughout the event, approximately 2,000 deals were closed, reinforcing its role as a key platform for connecting Vibra, its partners, and the market.

We support our retailers in their management and team training challenges

Maximum Capacity 2025

30,000+ trained retailers and service station attendants

500,000+ courses completed over the online learning platform

4,000+ stations impacted

400 live classes

Vem de Vibra

4,000+ participants

~15hours of content

~2,000 deals closed

#SóVemQueEuPosto (#JustPostIt): service station attendants who create content

The *#SóVemQueEuPosto* campaign launched a new influencer marketing initiative at Petrobras service stations, turning station staff into key players in the campaign's messaging, leveraging their reach, authenticity, and engagement. Through this initiative, service station attendants, managers, as well as BR Mania network staff members were encouraged to become voluntary content creators. On each mission, participants can produce and post videos to boost strategic initiatives of Petrobras stations and ecosystem brands such as Petrobras Grid and Petrobras Podium. In the end, they receive rewards based on the reach of their videos.

Actions for End Consumers GRI 2-29

We work continuously to understand the end consumer and offer more suitable products and promotions that encourage them to return to our service stations and franchises more frequently. The Petrobras Premmia loyalty program is constantly evolving, driven by technology and a commitment to listening to our customers, to offer increasingly personalized experiences that are fully integrated with the services at Petrobras stations. One of the main features is that it allows customers to earn points with every payment made through the program's app, which can be redeemed for credit toward fuel purchases at Petrobras service stations, purchases at BR Mania convenience stores, automotive services at Lubrax+, and in partner locations.

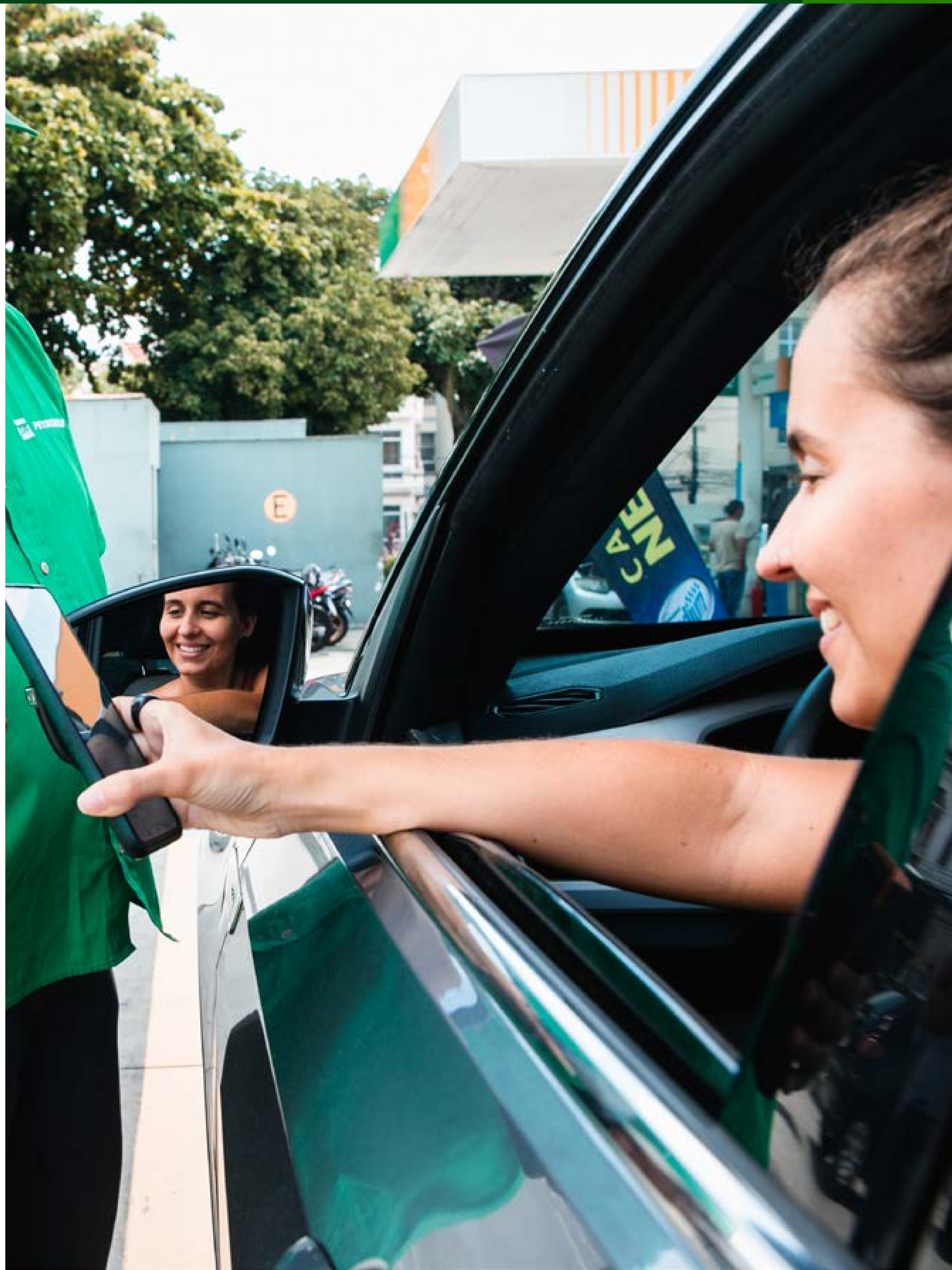
In 2025, we launched the program's new app, seeking to provide a simpler, faster, and more intuitive experience. Key new features include the launch of the Premmia Club, designed to reward frequent customers, and the introduction of a discount coupon feature, which enhances the immediate benefits of the fueling experience. The *Meu Posto* (My Station) tool was also implemented, allowing retailers to access data and communicate directly with customers in their region, thereby strengthening customer loyalty and driving upselling. The program went on to serve as an integrator of the full service station experience, linking fueling solutions with BR Mania and Lubrax+. In 2025, Premmia's active customer base grew by 17%, and there was a 30% increase in the total volume of payments made through the app.

Specifically for truck drivers traveling on Brazilian roads, we operate the *Siga Bem* Network—service stations located at strategic points along the major highways in 23 Brazilian states and recognized for the excellent service they provide to truck drivers. In 2025, *Siga Bem* Network celebrated its 30th anniversary, and to mark the occasion, we held the #30AnosSigaBem event, bringing together our truck sales team and more than 150 retailers to share experiences, strengthen ties, and guide initiatives for the years ahead.

The *Siga Bem* Network has celebrated 30 years of excellence in service for truck drivers

17% increase in Premmia's active customer base

30% growth in the total volume of payments made via the Premmia app



Convenience

Our BR Mania convenience store franchise experienced a year of expansion and excellent results. In 2025, upwards of 230 contracts were signed and 167 new stores were opened. The brand operates 1,409 locations at Petrobras Service Stations, spread across more than 540 cities nationwide, in addition to nine company-owned stores. With its arrival in Macapá, the capital of Amapá, BR Mania is now present in all states. According to the annual ranking by the Brazilian Franchising Association (ABF), BR Mania is the ninth largest franchise in Brazil.

With more than 30 years in the market, BR Mania has become synonymous with convenience, quality, and innovation. Franchising plays an important role in attracting and retaining customers. Having a store on site helps increase customer traffic at service stations, resulting in a growth of up to 16% in average monthly fuel sales. For this reason, we aim to achieve a penetration rate of over 25% of service stations with BR Mania stores by 2030.

The presence of a BR Mania store helps increase customer traffic at the service station

The network underwent a retrofit and a layout change to give it a new look and slash implementation costs. A strategy that has enabled an increase in the number of stores is the diversification of store formats. In 2025, we undertook a BR Mania Ponto pilot program. Designed to be an extension of the fueling lane and intended for service stations with limited space, the new model requires a lower initial investment and ensures a leaner operation with optimized costs, offering quick and convenient options to the consumer such as beverages, snacks, and convenience-store items.

Food service has established itself as a key pillar for building customer loyalty within the franchise and recorded more than 20% growth in total sales in 2025. We have been investing in expanding our private-label product offerings and have launched more than 30 new items this year, bringing our portfolio to over 150 items. We also offer seasonal products, and our new addition for 2025 was an exclusive line of artisanal panettones created in partnership with renowned chef Carole Crema.

We have stepped up our themed promotional activities and collaborative initiatives with partners—an initiative that strengthens brands, creates real value for our store visitors, and enhances the customer experience. Notable among these partnerships were activations with Mondelez Brasil's Sonho de Valsa and with Diageo for the launch of Johnnie Walker Blonde & Citrus, plus the Natal Magia BR Mania + Coca-Cola campaign, which transformed five stores with themed décor and Instagram-ready photo spaces.

14% growth in total revenue for the Lubrax+ network

24% increase in the number of customers served

Automotive lubricant center

In 2025, our automotive service center franchise, Lubrax+, continued to advance its strategy of expanding and strengthening its service offerings at Petrobras service stations, reaching 1,632 active locations and establishing a presence in all 26 Brazilian states and the Federal District. During the year, the chain reported a 14% increase in total revenue and a 24% increase in the number of customers served, underscoring the brand's prominence in the automotive services sector.

Over this period, the network has also evolved in its operating formats with the introduction of Lubrax+ Express—a model that expands service capacity at each location while offering customers greater efficiency and convenience—and the Lubrax+ highway model, designed to serve the heavy-duty vehicle segment and strengthen the brand's presence in this market.

Lubrax+ remains the fifth-largest franchise in Brazil, and the automotive sector leader, according to the Brazilian Franchising Association (ABF). By 2030, our goal is to expand the network's presence to 30% of Petrobras Service Stations, enhancing the company's value proposition and increasing profitability and convenience for retailers.

Expansion of offerings for **B2B customers**

In our second pathway to growth, which is focused on **expanding our offerings to B2B customers**, 2025 marked a year of recovery. We recorded a 6% increase in the number of repeat customers, reversing a decline that had been noted over the previous five years.

Vibra provides fuel supply solutions to large companies across Brazil. We also operate in chemical and petrochemical product processing and distribution, offering a broad portfolio of solutions for sectors such as oil and gas, fine chemicals, agribusiness, paints, adhesives, household cleaning products, and rubber.

We aim to expand cross-selling by offering products that complement traditional Items

We have been investing in expanding our integrated portfolio, improving customer service, and in diversifying our sales channels so that we can increasingly become the first choice for Brazilian companies. In addition to traditional sales channels, such as sales representatives who visit companies, we have been enhancing our digital channels to offer greater convenience and provide corporate clients with a wider range of options. In 2025, these channels—including e-commerce and telesales—already accounted for 10% of total sales volume in the B2B segment.

Our commercial strategy continues to seek to expand cross-sell—offering complementary products to those customers traditionally purchase—and up-sell, by encouraging migration to premium products. We achieved excellent results on both fronts in 2025: in cross-selling, lubricant sales grew by 10% compared to the previous year; in up-selling, the Petrobras Grid line of additized products and Agritop diesel already account for 20% of the sales mix.

Launched in 2024, the Agritop diesel fuel was the standout product of 2025, selling 81 million liters—three times more than projected. Given the product's sales success and excellent customer reception, we are adapting it for other sectors, including the mining and maritime industries. As had already happened in the agribusiness segment, the maritime segment is gaining a dedicated area to accelerate the development of specific products and to also offer additional services. We are setting up operations to supply marine diesel to offshore platforms, with the goal of becoming a leading player in the sector.

81 million
liters of Agritop sold

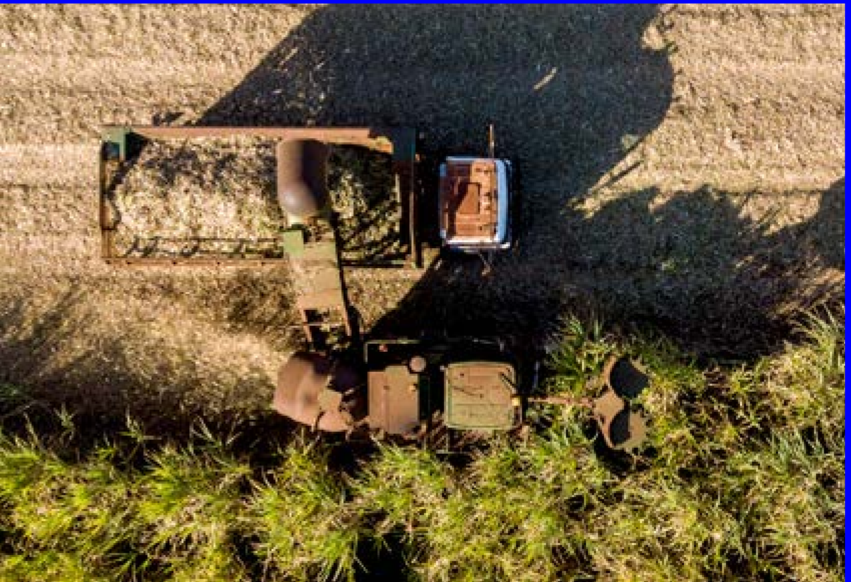
Market share leader in the diesel fuel market in 2025 (24.51%)

Supporting efficiency in agribusiness

In 2025, Vibra launched *Conexão Agro*, a road show intended to strengthen its relationship with agribusiness customers and showcase its solutions. Two editions were held, one in São Paulo (SP) and the other in Cuiabá (MT). One of the key highlights was the presentation of case studies by the customers themselves. New gatherings are scheduled for 2026.

The Santa Terezinha Plant presented the results of using Agritop diesel fuel obtained from a performance test conducted over a three-month period. There were efficiency gains in the CTT (Harvesting, Transshipment, and Transport) process, with an average 9.7% reduction in diesel consumption, a 45% drop in emergency stops due to power loss, the elimination of more than 1,250 filter changes, and lower maintenance requirements. The initiative also yielded environmental benefits, resulting in significant emission reductions. The use of the product prevented the emission of 863 metric tons of CO_2e during the period. On an annualized basis, this it could exceed 12,000 metric tons of emissions mitigated, reinforcing the commitment to decarbonization and ESG goals.

The Ferrari Plant, meanwhile, highlighted the use of Top Turbo Pro CK4 lubricant, which nearly doubled the oil change intervals for harvesters and trucks, reducing costs and the volume of product consumed: for sugarcane harvesters, the interval increased from 500 to nearly 1,000 hours, while for transport trucks, it rose from 15,000 km to 30,000 km. The case also highlights the circular nature of the process, as Vibra handles all reverse logistics, collecting spent oil to turn it back into raw material.



Conexão Agro was launched to strengthen relationships with agribusiness customers

63%
market share in the aviation segment

Aviation

We are a leading distributor of jet fuel in Brazil, serving domestic, international, government, and executive aviation companies at the 90 airports where we operate. In 2025, we reaped the benefits of our strategy to expand our customer base in the segment, reaching a 63% market share (3 p.p. higher than in 2024). Standout achievements include winning international airline tenders and the strong growth of business aviation.

Our value proposition for the segment is based on the recognized quality of BR Aviation's products and services, a brand licensed to Vibra by Petrobras. We also stand out for maintaining a 99% on-time delivery rate in our supply operations, as well as for advancing the digitization of processes and operations, with system integration with some of our key customers. Another key differentiator is our offering of solutions that support the sector's decarbonization commitments, including sustainable aviation fuel (SAF).

For business aviation, we provide Beyond EFB—an exclusive app that gives customers access to a range of purchase-journey information; the BR Aviation Card, which enables electronic authorization of airport refueling to speed up service, ensure data reliability and enhance operational safety; and the BR Aviation Club, our loyalty program for executive aviation that converts every aircraft refuel into points redeemable for rewards and fuel vouchers at Petrobras stations.

+ **Click here** to learn more about aviation fuels

Expansion of our **logistics capacity**

1.6 million m³
of static tank capacity

10
Brazilian ports rely on our services

The third pathway to growth, **logistics capacity expansion**, is particularly important because we are the leaders in the domestic fuel distribution market, according to the National Union of Fuel and Lubricant Distribution Companies (Sindicom). We have a static tank capacity of 1.6 million cubic meters and generate nearly double that amount in monthly sales volume. Our goal is to establish Vibra as the most efficient operator in the industry, translating productivity gains into higher margins and greater commercial competitiveness.

Present in 2,300 municipalities and the only distributor with operations in all Brazilian states

In 2025, we focused our strategic efforts on this growth area to boost logistics efficiency and gain a competitive cost advantage. Over the year, we worked on optimizing workflows, using artificial intelligence for route planning. We also doubled the number of return freight trips, reducing empty truck journeys. This enabled us to achieve savings of BRL 380 million through reduced freight costs, in addition to BRL 172 million in operational efficiencies.

Asset monetization has also yielded significant results: we have increased sales of storage and handling services to third parties at terminals where we have idle capacity, generating recurring income.

We have continued to make strategic investments in logistics, expanding the Suape Terminal (PE)—now Vibra's largest facility—with an investment of BRL 150 million to enable large-scale operations and the coastal shipping of biofuels. We also strengthened the infrastructure in Mato Grosso (Cuiabá, Rondonópolis, and Sinop) to support agribusiness.

To improve our investment accuracy, we have begun using ultra-realistic virtual simulators, known as "digital twins," which allow us to test the impact of construction projects and improvements on operational facilities before they are implemented, optimizing capital expenditure allocation and ensuring the highest possible financial return.

We have implemented initiatives to decarbonize our logistics operations and reduce our carbon footprint. The use of large-scale modes of transport has been growing every year, and in 2025 there was a 10% increase in the use of river transport and coastal shipping compared to the previous year. In coastal shipping, we adopted the time charter model—chartering the entire vessel for a fixed period—which has increased our control and efficiency, while also allowing us to sell idle capacity to third parties, thereby optimizing our assets and adding value.

Carriers

An essential part of our logistics operations, Vibra's truck fleet is 100% contracted and is managed actively and closely in collaboration with each supplier. We continue seeking to reduce the number of service providers, prioritizing the best ones based on aspects related to safety, efficiency, and emissions. We currently have approximately 200 contracted partner carriers[1]. These partners connect us with approximately 10,000 drivers and 8,000 trucks registered in our database. Every day, approximately 2,100 shipments are made using contracted trucking companies, and every month we distribute 2.2 million m^3 of fuel. The distance covered during these trips is equivalent to circling the Earth 804 times every month.

We operate the Logistics Efficiency, Safety, and Environmental Control Tower, an intelligence hub that monitors road fuel transportation and is considered a benchmark in the market. The tower has been upgraded with the integration of new technologies, including artificial intelligence (AI), delivering gains in productivity and greater cost efficiency.

Safety is non-negotiable for Vibra, and this also applies to the care we take with the drivers who transport our products. All trucks operating for Vibra are equipped with cameras, and with the addition of new features in our control tower, we began monitoring in real time several safety parameters—such as signs of fatigue, speeding, and total workday duration—enabling us to implement corrective interventions more quickly and increase consistency in safe driver behavior. This resulted in a 75% decrease in operational alerts for risky behavior compared to 2022, the year in which indicator management began following the implementation of the control tower.

In 2025, we updated the road transport manual for liquid fuels and published a separate manual for the transport of lubricants. These documents provide objective guidance on security and compliance.

2.2 million
m^3 liters of fuel distributed per month

2,100
shipments made each month by means of contracted trucking companies

We have integrated new technologies into our fuel transport monitoring center, thereby increasing productivity and cost efficiency

[1] This includes road, sea, river, and pipeline carriers, among others.

Every month, we hold Lessons Learned, a forum that brings together partner carriers to share guidelines and progress in Health, Safety, and Environment (HSE), disseminate best practices, and review accidents, deviations, and indicators monitored by the control tower. The meeting includes the ESG Moment, dedicated to the exchange of experiences and alignment with the company's sustainability guidelines. Transport companies present socio-environmental projects, emission-reduction initiatives, road-safety actions, and programs focused on people and communities.

Over the year, we conducted the *Descarga Segura* (Safe Unloading) pilot project, training managers and attendants at approximately 20 service stations in São Paulo and the surrounding metropolitan area on proper procedures for receiving and unloading fuel, in partnership with the transport companies.

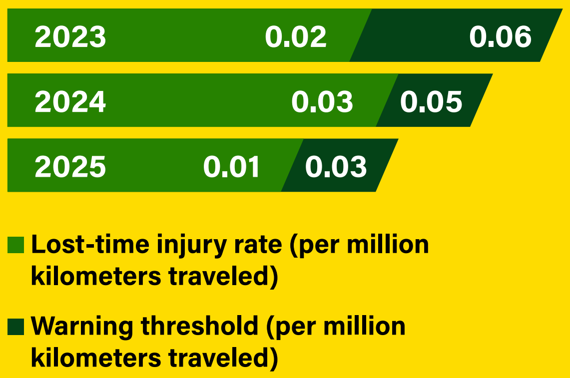
We have also restructured the audit process, introducing a new methodology, a digital management system, and a checklist that better reflects operational realities. Approximately 50 audits were conducted, covering virtually the entire outsourced fleet, based on the Transportation Risk Management Manual and key areas such as governance, safety leadership, driver qualifications, and equipment compliance.

Thanks to these initiatives, Vibra achieved its best-ever performance on the transport safety indicator (Transport Accident Frequency Rate—TFAT), closing 2025 at 0.014 accidents per million kilometers driven.

We recorded the best historical trend for the transportation safety indicator

Number of road traffic accidents

Road Transport Accident Frequency Rate (TFAT)



DEZtaque Program: promoting safety in transportation

The *DEZtaque* Program is a Vibra initiative aimed at promoting safety and excellence in the transportation of goods, covering road and river transport as well as airport operations. The initiative reinforces the company's commitment to high standards of safety and efficiency throughout its logistics chain by making sure that drivers and other operational staff are well-trained and prepared to meet the challenges of transportation, while taking into account the specific characteristics of each mode of transport.

We hosted eight *DEZtaque* traveling events across our bases and, each year, the program runs an awards calendar recognizing winners in more than ten categories. In 2025, the *DEZtaque* Program reached its 14th edition, further strengthening a culture of safety. The event was held in March at Vivo Rio and brought together more than 400 participants, featuring a car giveaway for the best drivers and recognition of the top-performing carriers through the presentation of trophies by CEO Ernesto Pousada.

New ambitions in **lubricants**

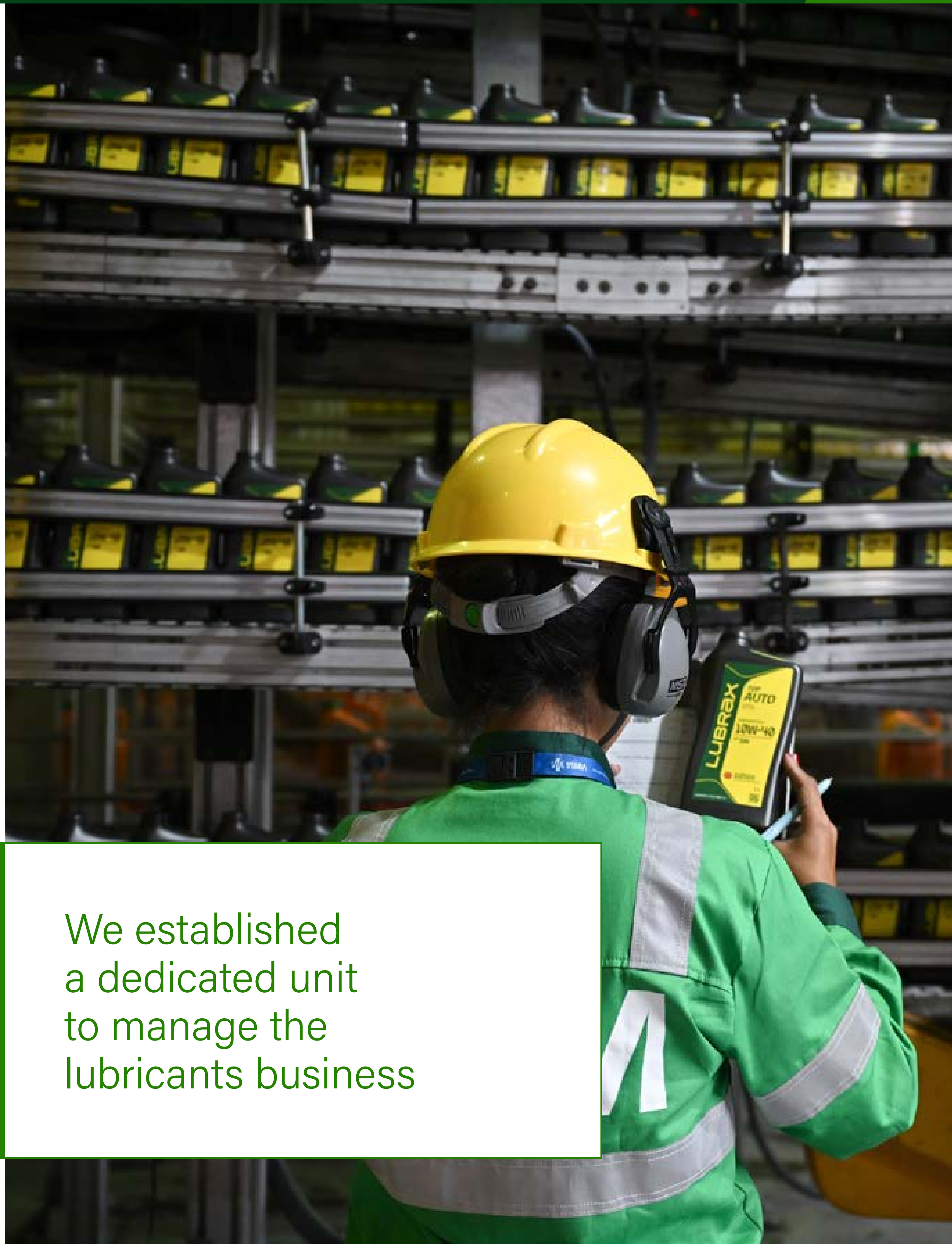
A **new focus on lubricants** is our fourth pathway to growth, and 2025 was marked by major changes designed to accelerate this goal. In October, a dedicated business unit was established to oversee the entire lubricants chain conditions—all of which including strategy, production, and sales conditions—aiming to boost the segment. The restructuring provides greater focus and autonomy, speeds up decision-making, and creates room for robust growth.

We also completed the first full operating cycle of our lubricants complex in Duque de Caxias (RJ) after an expansion that, in addition to modernizing and automating processes, increased production capacity by 66% (from 300 million liters/year to 500 million liters/year), providing headroom for our plans in the segment.

We took steps to return to the direct-sales market for industrial customers and, over the year, signed supply agreements, including one with an automotive manufacturer for filling lubricants for vehicle differentials/axles produced in Brazil and another with a power-tool manufacturer for its light-duty line (chainsaws). These achievements are strategic not only because of the volume of direct sales to the factory, but also because they reinforce the technical credibility of the Lubrax brand, boosting the product's aftermarket presence. Sales of synthetic products rose 28% in 2025 compared with the previous year, driven primarily by the entry of automakers into the market.

500 million
liters per year is the capacity of our lubricants complex

28%
growth in sales of synthetic products



We established a dedicated unit to manage the lubricants business

EBITDA for the lubricants business has been growing at an annual rate of 10% since 2022, nearly doubling compared to 2021. Segment margins are roughly ten times higher than those of the fuel distribution business: in 2025 lubricants contributed about 8% of the company's total EBITDA while accounting for just 1% of sales volume.

Our presence in the lubricants business is built on a well-established brand. Lubrax has been the top-of-mind brand in the segment for nine years. Through this division, we offer a complete line of lubricants, with over 600 products. In 2025, this portfolio was expanded with the launch of the TRM 5 PLUS line, a mineral lubricating oil designed to ensure maximum performance and durability for gear systems and differential shafts in light- and heavy-duty vehicles, while maintaining protection even under severe operating conditions. In 2025, the Lubrax brand set a sales volume record, reaching 299,145 m^3.

Latin America

The main objective of the fourth pathway is for us to become the leading lubricants company in Latin America by 2030, expanding operations in the region beyond current exports to Argentina, Bolivia, Chile, Paraguay, and Uruguay. In 2025, we took significant steps to achieve that.

Argentina was the main focus of the international expansion in 2025. We opened a branch, assembled a local team, and secured inventory to meet demand and grow in the market. In January 2026, we began producing Lubrax domestically by contracting a local factory whose production follows formulation guidelines and is supervised by the Vibra team. We have already achieved significant milestones, such as signing a contract with Mercedes-Benz to meet the demand of all the brand’s dealership service centers in Argentina. The expansion strategy calls for expanding to Chile and Colombia, followed by Mexico and Central America in future phases.

Our goal is to become the leading lubricant company in Latin America

Brand modernization brings innovation and technology

In 2025, Lubrax announced its new brand, which is more closely aligned with innovation and technology. The rebranding reflects the brand's evolution in a constantly changing market and is intended to solidify its position as consumers' preferred brand. The traditional green and yellow were retained as the foundation of the color palette to maintain the connection with the current brand, but the logo features a new typeface and greater contrast, with shades that evoke performance and modernity.

The rebranding was also reflected in the packaging, with redesigned layouts and changes to the physical formats to convey the brand’s technological and sustainability attributes.

Back with **renewables**

Vibra's fifth growth pathway—**back with renewables**—plays a key role in helping the company achieve its goal of becoming the country's largest multi-energy platform by 2030.
Vibra has been working to diversify its portfolio to provide customers with the energy they need. The highlight of the year was the acquisition of 100% of Comerc Energia, consolidating the company's position as the Group's primary vehicle for the energy transition. The purchase process was completed in January 2025.

We aim to provide the customer with the energy they need.

Comerc Energia: comprehensive clean energy and decarbonization solutions

31
distributed generation projects completed

The acquisition of Comerc Energia, a leading company in the sector, strengthens Vibra's position in the renewable energy market and expands its portfolio of innovative energy and decarbonization solutions. Comerc brings to Vibra a comprehensive portfolio of products and services that support the energy transition, helping customers reduce costs while advancing their carbon footprint reduction goals. The company also represents a strategic asset due to the quality of its customer service and deep understanding of customer needs—key competitive differentiators as Brazil prepares to open the Free Energy Market to low-voltage consumers in the coming years. One of the main priorities in 2025 following the integration was the pursuit of synergies, which has already resulted in operational efficiencies. We also continued working to expand the reach of Comerc's solutions across Vibra's B2B customer base.

In Centralized Generation (CG), Comerc develops renewable self-generation projects for high-voltage consumers, including industrial and large corporate customers. In 2025, the company secured significant new clients, including Valgroup, Santista, and Alvoar. In Distributed Generation (DG), Comerc offers a solar subscription solution that enables customers to consume renewable energy without installing solar panels at their facilities. By the end of 2025, the solution served 157,200 active consumer units, representing growth of 129.7% compared to 2024.

The year also saw the completion of 31 new distributed generation plants and the start of operations at 26 additional facilities.

In the Free Energy Market, Comerc provides the technical and regulatory support companies need to migrate safely and efficiently from the regulated market. In 2025, the company obtained ISO 9001 certification for its customer management process in this segment. During the year, more than 1,300 customers migrated to Comerc's management in the Free Energy Market, while its Trading business transacted 3.8 GWm of energy.

For power generation companies, Comerc Energia supports energy commercialization and government-sponsored energy auctions, managing 9.3 GW of installed capacity, equivalent to approximately 3.5% of Brazil's generation capacity. The company also provides comprehensive consulting services to electricity distributors, covering every stage of energy procurement through public bidding processes and supporting purchasing strategies in the Free Energy Market aligned with business objectives.

In the field of energy efficiency, Comerc Energia develops customized turnkey projects ranging from technical diagnosis to implementation, with no upfront investment required, as payments begin only after the projects start generating savings. Its solutions cover lighting, boilers, compressed air systems, motors, automation, refrigeration, substations, and other applications. In total, 92 projects were contracted, representing BRL 545.2 million in cumulative investments.

To support the decarbonization goals and ESG commitments of companies of all sizes, Comerc's portfolio includes renewable energy certificates (I-RECs) and carbon credits. Through its end-to-end operations, the company also develops energy storage projects using battery systems for both off-grid and grid-connected applications.

This broad portfolio enables Comerc to offer a complete decarbonization journey, beginning with a detailed diagnosis and integrating solutions across its portfolio to make decarbonization accessible, practical, and continuous for companies. In 2025, Comerc reached the milestone of 500 completed decarbonization journeys.

Comerc Energia – Areas of focus

Electric energy
Energy-purchase and sale solutions, solar subscriptions, self-generation, and generation partnerships focused on savings and sustainability

Energy Efficiency
Reduction of energy consumption and emissions through energy efficiency projects, telemetry, and energy generation and storage solutions

Free Energy Market
Migration and management for consumers, generators and distributors

Decarbonization
Carbon credit transactions and I-REC certification

Key Figures – Comerc Energia 2025

2.2 GW
installed capacity

31
new distributed generation solar power plants built

157,200
active consumer units in the solar subscription solution, a growth of 129.7% compared to 2024

1,300+
customers migrating to Comerc's management in the Free Energy Market

3.8 GWm
of energy traded by the Trading Company, an increase of 30.9% compared to 2024.

BRL 96 million in investments in energy efficiency projects

26 new assets
became operational

5,8 million
I-RECs traded, with the offsetting of 1.8 million tons of CO_2

500
decarbonization milestones achieved, totaling more than 49 million tons of CO_2 mapped to scopes 1, 2 and 3

Biofuels

We continuously invest in research and advanced technology to develop fuels and lubricants to meet the demands of a constantly evolving market. These innovations include Vibra Renewable Diesel, a solution that combines conventional diesel with a fraction of renewable diesel (HVO), a high-performance biofuel that retains the characteristics of fossil diesel while significantly reducing greenhouse gas emissions.

The proportion of renewable diesel in the product can be set by the customer, with options such as 5%, 10%, 20%, or 30%, allowing for greater flexibility based on the needs of each operation. In addition, it offers greater stability compared to traditional biodiesel and requires no modifications to fueling infrastructure or engines, ensuring a smooth and efficient transition.

As the exclusive distributor of the Diesel Petrobras Podium and Diesel Petrobras Verana lines, Vibra, in partnership with Petrobras, integrated R5 into the formulation of these products, expanding its portfolio of solutions with lower carbon intensity. Produced through co-processing, these products contain 5% renewable content, helping to reduce emissions associated with the fuel's life cycle.

In the case of Diesel Podium R5, the renewable content is in addition to the 15% biodiesel already required by current regulations, reinforcing the brand's position in terms of performance and efficiency with a lower environmental impact. Verena R5 diesel, meanwhile, represents an innovation for the marine sector, as it is the first to offer a fuel with 5% renewable content for this segment.

Vibra works in partnership with customers to enable the use of higher biodiesel blends—beyond the legal mandate—to support decarbonization strategies. An example of this approach was the solution developed for the mining segment with up to B30. Following 18 months of laboratory testing, field trials were initiated.

Vibra's partnership with Volkswagen Trucks made progress in 2025: the company validated the use of 100% HVO in its vehicles and plans to increase the blend ratio from 10% to 20% in the second half of 2026. Vibra also performs the "first fill" with HVO for the automaker.

Another significant partnership was established with Microsoft to supply HVO to data centers, replacing fossil diesel in generators as part of the company's decarbonization strategy. This case highlights the potential of HVO to expand its presence across other major data centers in Brazil, positioning this sector as a promising growth niche for biofuels within the B2B portfolio.

We encourage our customers to use higher blends of biodiesel

Ethanol

In December 2025, Vibra announced the end of its partnership with Copersucar in Evolua Etanol. The company divested its 49.99% stake in the share capital to Copersucar, which now holds full ownership of the business.

Until now, Evolua has supplied all the ethanol sold by Vibra. With this decision, the company gains greater flexibility to pursue alternative sources of supply, including corn-based ethanol, whose availability continues to expand. The process was completed in March 2026.

With the end of the partnership, Vibra will remain a customer of Evolua, but it will also be able to buy from other players. In 2025, we took the lead in market share in ethanol, a product considered strategic for decarbonization in Brazil, and our goal is to expand this leadership.

We pioneered a pilot program to blend SAF with jet fuel on a commercial scale

Sustainable aviation fuel (SAF)

We consolidated our leadership in offering sustainable aviation fuel (SAF), reinforcing our commitment to the sector's decarbonization. We were the first distributor in Brazil to run a pilot of the book-and-claim model and to import and blend SAF with fossil aviation kerosene at commercial scale, paving the way for the use of cleaner fuels in the commercial aviation segment.

By 2025, large-scale supply had advanced. We signed a partnership with the Government of the State of Bahia and, in November 2025, began fueling two daily flights—operated by Latam and Gol—departing from Salvador International Airport with 10% SAF. Additionally, in May 2025 we fueled the first business aviation flight with SAF, operated by Líder Aviação, and we are supporting Embraer in technical studies on how different materials used in aircraft react to prolonged contact with the biofuel.

82,000
recharging sessions performed using the EZVolt app.

Electromobility

Since being acquired by Vibra Energia in 2023, EZVolt has consistently expanded its presence in the electric vehicle market. In 2025, the company established itself as the most vertically integrated player in the electric vehicle charging infrastructure segment. In addition to owning public charging infrastructure with fast-charging stations, EZVolt offers charging solutions for condominiums and dedicated on-site fleet infrastructure, including servicing a large portion of the public-transport operators running electric bus fleets in the state capital of São Paulo. The company also began licensing its charging management platform—including the development of white-label apps—to independent network operators (CPOs).

This new strategic initiative has driven significant growth across various performance metrics. In 2025, EZVolt carried out more than 82,000 charging sessions—a 204% increase compared with 2024—surpassed 142,000 registered users on the platform, up 324% from the previous year; and transacted 34 GWh of electricity in electric vehicle charging, a 427% increase that sets a market record.

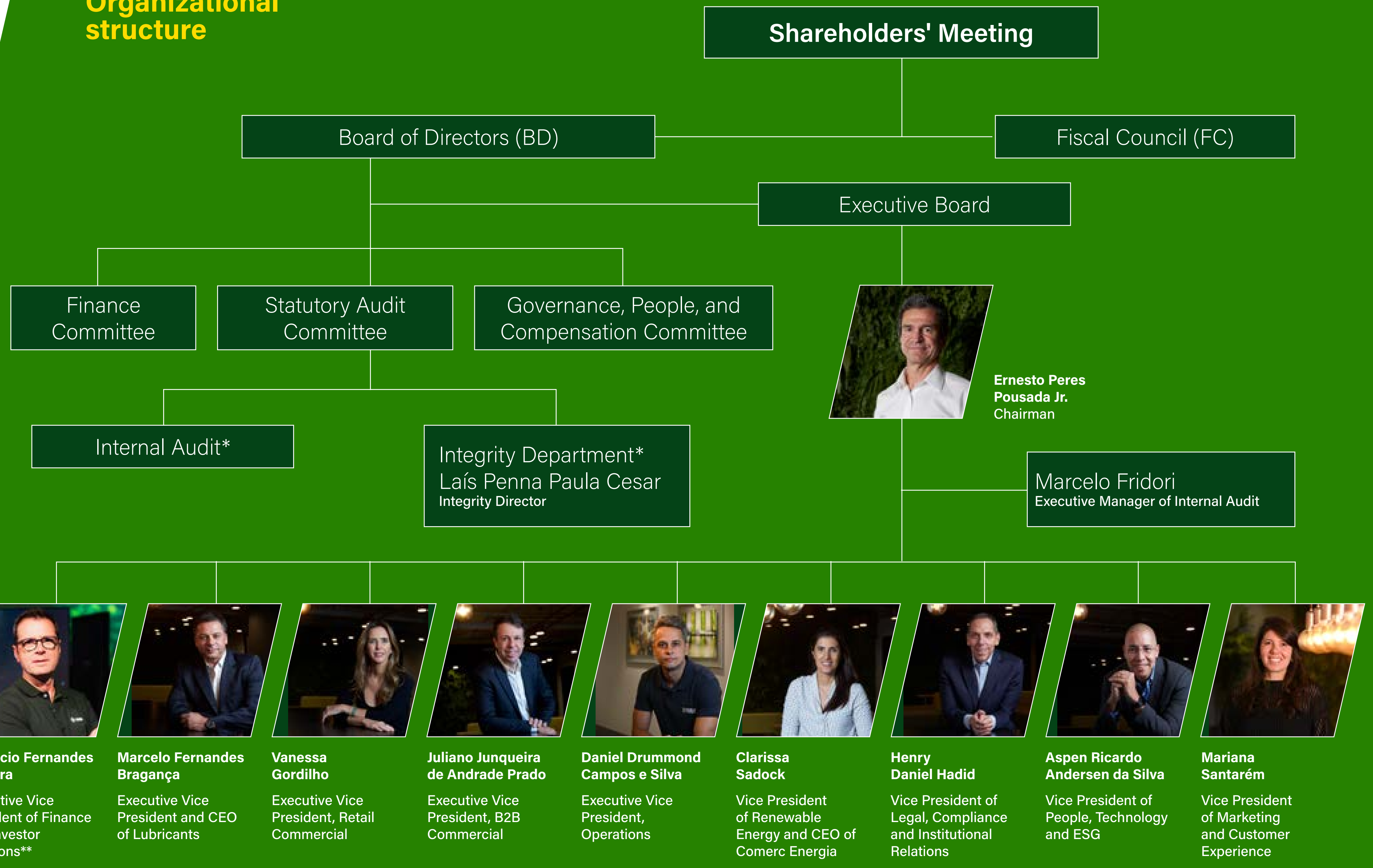
Corporate **governance**

Our governance GRI 2-9

Vibra's governance is grounded in the principles of B3's Novo Mercado and the Code of Best Practices of the Brazilian Institute of Corporate Governance (IBGC), with mechanisms that are continually evolving to ensure effective controls, efficient management, and transparency in stakeholder relations. In 2025, for the second consecutive year, Vibra achieved 100% compliance in the Report on the Brazilian Corporate Governance Code (CBGC), which consolidates responses to the 'comply or explain' model. This result underscores the consistency of the company's governance practices and its commitment to transparency and regulatory compliance.

We have achieved 100% compliance with the Brazilian Corporate Governance Code

Organizational structure



* Direct reporting to the Board of Directors through the CAE.
** Until February 2, 2026, Augusto Ribeiro Junior served as Executive Vice President — Finance and Investor Relations.

Governance Structure

Annual General Meeting

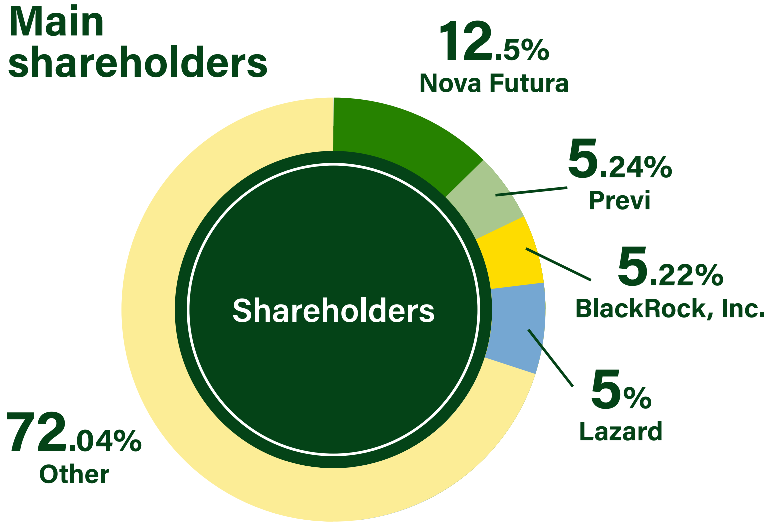
This is the corporate body composed of Vibra's shareholders and responsible for major corporate decisions. An Ordinary General Meeting is held annually; extraordinary meetings are convened whenever necessary. Its responsibilities include deciding on matters of interest to the company, including the election of members of the Board of Directors and the Fiscal Council.

In April 2026, the Ordinary and Extraordinary General Meeting was held to review the financial statements for the previous fiscal year, approve the allocation of results and the distribution of dividends, set the total amount of directors' compensation, approve the capital budget, and elect the members of the Board of Directors and the Fiscal Council. These decisions reinforce the company's commitment to transparent, participatory governance that is aligned with industry best practices.

Ownership breakdown

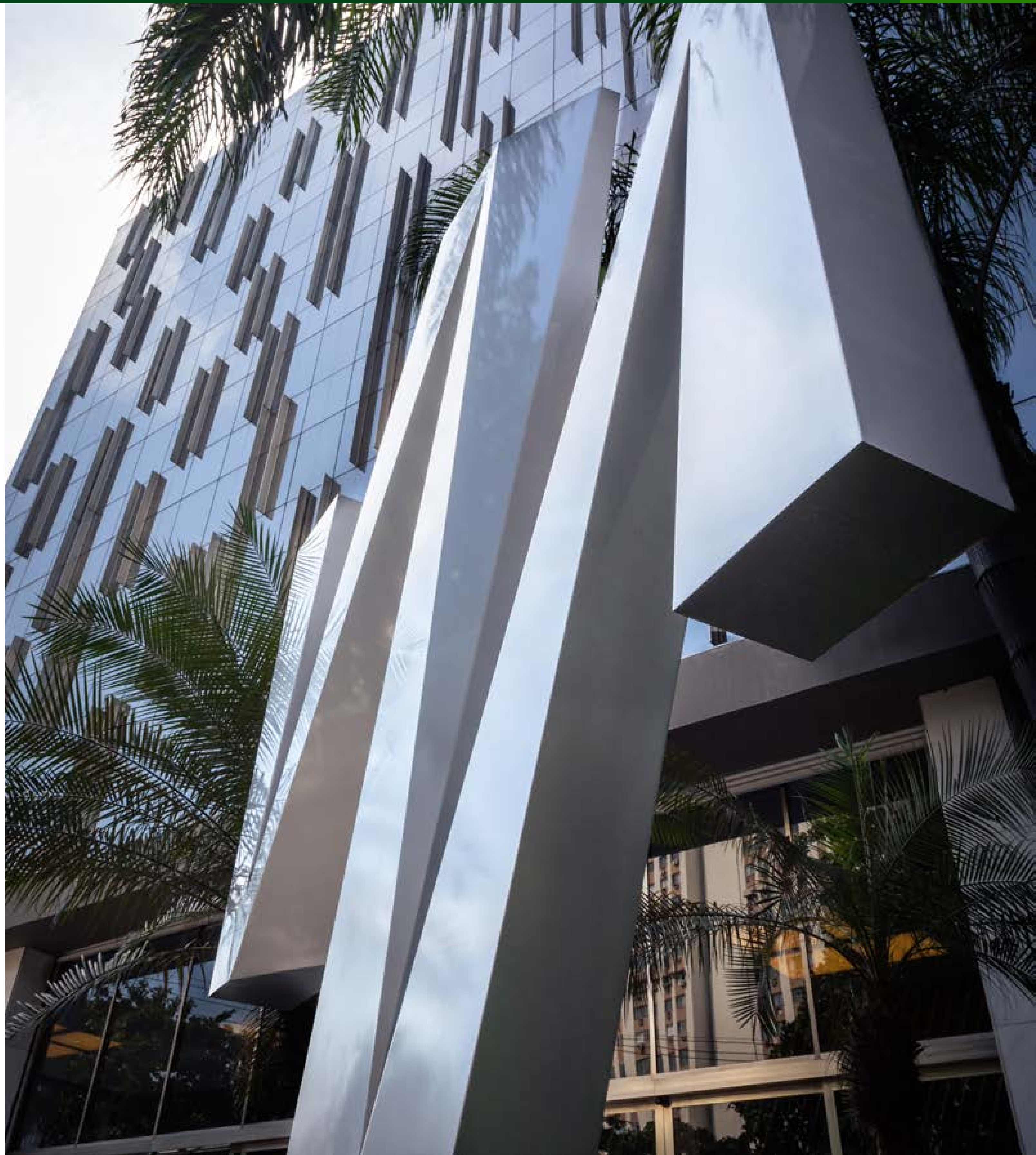
Vibra Energia has a dispersed capital structure and a diversified shareholder base, primarily investment funds and large institutional investors. Vibra's shareholding structure (April 2026), considering the main shareholders, is as follows:

Main shareholders



Fiscal Council

As a permanent collegiate body, it is responsible for overseeing the actions of management, verifying compliance with legal and statutory duties, and safeguarding the interests of the company and its shareholders. The role is carried out independently and without interference in management, ensuring transparency and integrity in the conduct of business. It consists of three regular members and three alternate members, elected annually by the Annual General Meeting.



Board of Directors

GRI 2-10, 2-11, 2-12, 2-17, 2-18

The Board of Directors is the company's highest governing and directing body, responsible for setting the overall business orientation, approving the strategic plan and multi-year plans proposed by the Executive Board, and approving internal policies. It also periodically oversees ESG strategic guidelines—including the materiality matrix, commitments, and long-term targets—ensuring the integration of environmental, social, and governance topics into the corporate strategy. Monitoring of implementation takes place through the statutory committees, especially the Governance, People & Remuneration Committee and the Statutory Audit Committee, ensuring alignment with best practices, regulatory requirements, and stakeholder interests. The board comprises seven members, elected by the General Meeting for a single two-year term, with reelection permitted.

The nomination and election process complies with the provisions set forth in the Nomination Policy, the Bylaws, the Brazilian Corporation Law, and the Novo Mercado Regulations, and is overseen by the Governance, People, and Compensation Committee, which assesses eligibility, integrity, reputation, conflicts of interest, and regulatory compliance. Other factors considered include alignment with the Council's competency matrix, relevant professional experience, diversity of perspectives, availability, dedication, and commitment to continuing education.

The process includes résumé reviews, interviews, background checks, and consultations with relevant stakeholders, followed by the submission of nominations to the Board of Directors and the General Meeting, ensuring transparency and active shareholder participation.

At the Ordinary General Meeting held in April 2025, the Board of Directors had its composition largely re-elected*. In 2026, at the Ordinary General Meeting held in April, the members of the Board of Directors were elected for a new term, with partial renewal of the board, combining continuity and improvement of governance (*see the composition on* *page 63*). The restructuring reflected the company's strategy and prioritized alignment with the pathways to growth of the 2030 Strategy, contributing to the expansion of profile diversity, the incorporation of experiences relevant to the business, and the reduction of the average age of the board.

The only change compared to 2024 was that Marcel Juviniano Barros joined the Board

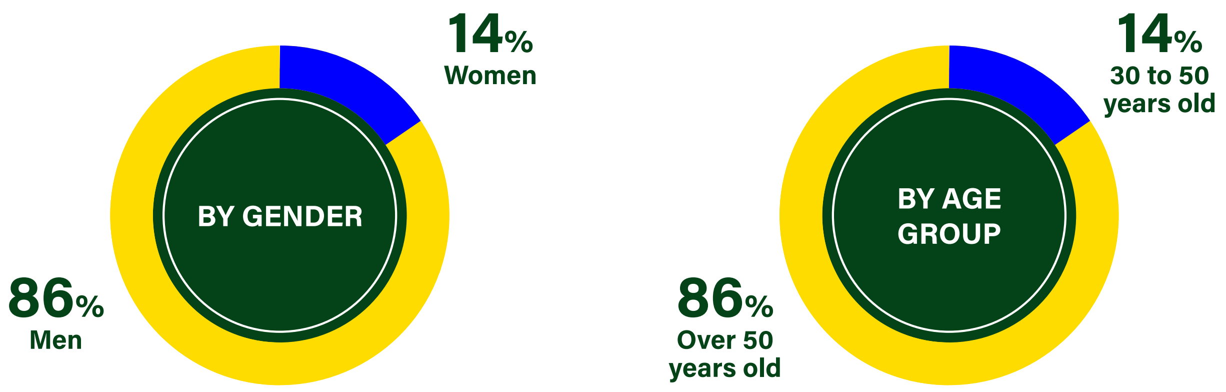
The Board of Directors is responsible for appointing, at its first meeting following the General Meeting, a chairperson from among the elected members. It is prohibited for the same person to hold both the position of Chair of the Board of Directors and the company's President or Chief Executive Officer, ensuring separation between strategic oversight and executive management. For the current term, Sérgio Agapito Lires Rial was reappointed as chairman of the Board of Directors, a position he has held since 2022, further strengthening Vibra's governance.

In accordance with B3's Novo Mercado Listing Rules, the company adopts the definition of an independent director as applied to the Board of Directors. The Bylaws determine that at least 50% of the members must be independent, the current composition exceeds this requirement, consisting entirely of independent members. Some of them also hold leadership positions in other organizations, such as chairing or serving as vice-chair of boards of directors, thereby enriching the board's diversity of experience.

Board Member	Terms of office	Beginning of first term	Independence	Attendance at the 2025 meetings
Sérgio Agapito Lires Rial - Chairman	3.7	May 2022	Independent	100%
Claudio Antônio Goncalves	2	April 2024	Independent	100%
Fabio Schvartsman	3.7	May 2022	Independent	100%
Mateus Affonso Bandeira	6.3	September/2019	Independent	100%
Walter Schalka	3.7	May 2022	Independent	100%
Éder Odvar Lopes	-	April/2026	Independent	-
Flavia Maria Bittencourt	-	April/2026	Independent	-
Marcel Juviniano Barros[1]	1	April/2025	Independent	100%
Nildemar Secches[2]	3.7	May 2022	Independent	100%

[1]The Board member was elected to the Fiscal Council at the Annual General Meeting (AGM) held on April 15, 2026, and consequently ceased to serve on the Board of Directors.
[2]The Board member is no longer part of the Board of Directors under the composition approved at the Annual General Meeting.

COMPOSITION OF THE BOARD OF DIRECTORS (starting in April 2026)



Skills/experience	Claudio A. Gonçalves	Éder Odvar Lopes	Fabio Schvartsman	Flavia Maria Bittencourt	Mateus A. Bandeira	Sergio A. Rial	Walter Schalka	Coverage (%)
Specific industry skills								
Experience in the industry: Energy Distribution, Retail, and Renewables		✓	✓	✓	✓	✓	✓	86%
Energy Transition, Climate Strategy, and Sustainability		✓	✓		✓	✓	✓	71%
Operations and Security		✓	✓			✓	✓	57%
Specific board skills								
Finance, Capital Allocation, and M&A	✓	✓	✓	✓	✓	✓	✓	100%
Governance, Risks, and Compliance	✓	✓	✓	✓	✓	✓	✓	100%
Public Policy, Regulation, and Institutional Relations	✓	✓	✓		✓	✓	✓	86%
Talent Management and Culture		✓	✓	✓	✓	✓	✓	86%
Strategy, Innovation, and Technology	✓	✓	✓	✓	✓	✓	✓	100%
Marketing, Consumer, and Brand				✓	✓	✓		43%
Stakeholder Engagement and Social Impact	✓		✓	✓		✓	✓	71%
Experience								
C-level experience	✓		✓		✓	✓	✓	71%
Experience on other boards	✓		✓		✓	✓	✓	71%
International experience	✓		✓			✓	✓	57%

✓ indicates proven competence/experience in the member's profile.

Vibra conducts periodic evaluations of the Board of Directors' performance, using self-assessment tools, and, where applicable, external consulting. The results inform decisions regarding the composition, practices, policies, and development of board members, promoting continuous improvement and alignment with corporate governance best practices.

Advisory committees to the Board

The Board of Directors has three permanent statutory advisory committees, each with its own internal rules of procedure, which govern their powers, operations, and responsibilities. These committees play a crucial role in informing the board's strategic decisions by conducting in-depth technical analyses and ensuring compliance with best practices in corporate governance.

Governance, People, and Compensation Committee: this committee if responsible for reviewing the eligibility requirements for appointment to management positions and to the fiscal council, in accordance with Vibra's Nomination Policy. It also advises the Board on people strategy, succession planning, leadership development, organizational culture, ESG and remuneration policies—including performance assessments and incentive guidelines. It consists of three members.

Finance Committee: this committee's responsibilities include advising the Board of Directors on strategic and financial matters, including the assessment of risks related to financial management, and the analysis of strategic planning, the budget, and the business plan. It consists of three members.

Statutory Audit Committee: this committee's main responsibilities include advising the Board on the integrity of the financial statements, the effectiveness of internal controls, and the performance of the independent auditors and Internal Audit. The committee advises on the appointment and removal of independent auditors; oversees the independence and quality of audit work; evaluates the transparency and integrity of financial reporting; monitors the company's risk exposures; and recommends enhancements to internal policies, including those governing related-party transactions and potential conflicts of interest. It comprises four members and complies with the statutory requirement for an independent majority.

Independent and internal auditing

Vibra's Internal Audit reports directly to the Board of Directors through the Statutory Audit Committee. Its role is to assess the effectiveness of the company's processes, internal controls, and governance practices, as well as to advise the Board of Directors, the Statutory Fiscal Council, the Executive Board, and the Fiscal Council in the performance of their duties. Vibra also utilizes audit services provided by independent auditors registered with the Brazilian Securities and Exchange Commission (CVM), whose engagement is approved in advance by the Board of Directors.

The Board of Directors has three advisory committees

Executive Board GRI 2-12

The Executive Board's primary responsibility is to oversee the management of Vibra's business in accordance with the purpose, objectives, strategies, and guidelines established by the Board of Directors. Pursuant to the Bylaws, the Executive Board consists of a president and up to five vice presidents, all of whom are Brazilian citizens residing in Brazil and are elected by the Board of Directors for a two-year term; they may be reelected or removed from office at any time.

In addition to the positions established by the bylaws, the company also has vice presidents who are not members of the Executive Board but lead corporate functions and business units that are essential to the execution of Vibra's strategy.

The Executive Board is responsible for developing, implementing, and monitoring sustainability policies and practices, reporting regularly to the Board on results, targets, and indicators, as well as leading the integration of ESG issues into the company's strategy, promoting employee and stakeholder engagement, and ensuring compliance with public commitments.

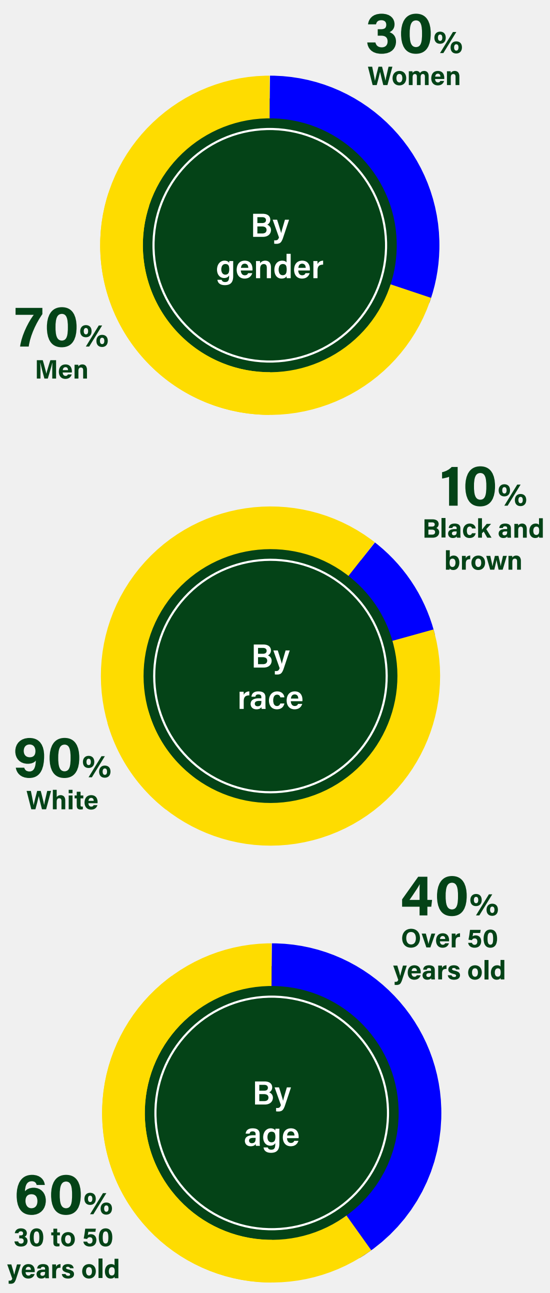
Ernesto Peres Pousada Junior has held the position of CEO since February 2023. In 2025, Vibra restructured its executive leadership to strengthen the pathways to growth identified in its strategic plan. To strengthen focus on the retail network, quality and customer service, in March Vanessa Gordilho assumed the role of Executive Vice President, Retail Commercial, and Mariana Santarém became Vice President of Marketing and Customer Experience. In the second half of the year, Clarissa Sadock took over as head of Energia Renovável and of Comerc Energia.

In October, the Lubricants division was established, with Marcelo Bragança serving as its CEO, bringing together the division's strategy, sales, and production roles. Daniel Drumond was appointed Executive Vice President of Operations, a position previously held by Bragança. In January 2026, Mauricio Teixeira was elected Executive Vice President, Finance and Investor Relations (CFO/IRO), strengthening the company's financial governance.

To assist in decision-making, the Executive Board is supported by six non-statutory executive committees: Executive Credit and Collections Committee; Executive Biofuels and Oil Products Committee; Executive Safety, Health, and Environment Committee; Executive Byproducts Risk Committee; Executive Investments Committee, and Executive Innovation Committee.

The Executive Board is responsible for overseeing the management of Vibra's business

Executive Board



Ethics and **integrity**

GRI 3-3 – Ethics, integrity, and compliance

Integrity is a non-negotiable value for Vibra

Integrity remained a non-negotiable value for Vibra throughout 2025, guiding the way we conduct business, make strategic decisions, and manage our institutional relationships. The year was marked by significant progress in governance and in enhancing the mechanisms that ensure ethics, transparency, and reliability.

As part of this commitment, we have strengthened our Integrity Management System, which consists of the Internal Audit, the Integrity and Governance Department, and the General Corporate Secretariat, working in direct alignment with senior management. This structure ensures continuous monitoring and robust controls, essential to the security of our investors, partners, and other stakeholders.

We made progress on updating the documents that guide our conduct and business practices. We have published new versions of the Code of Ethical Conduct and the Guide to Preventing and Addressing Labor Violations, underpinning clear guidelines on acceptable and prohibited behaviors. It is important to note that the code applies to directors, executives, leaders, employees, interns, partners and service providers, ensuring consistency and security in institutional interactions.

Additionally, we have established a policy to ensure compliance with International Sanctions, essential for our import and export operations and fundamental to mitigating regulatory risks in a globalized environment.

Integrity assessments, due diligences and background checks increased significantly during the year, driven by methodological improvements, workflow revisions and greater awareness within the business areas. This has enhanced the ability to conduct proactive analysis and manage reputational, regulatory, and strategic risks, thereby strengthening responsible decision-making throughout the organization.

The Privacy Program made progress in harmonizing corporate policies, revising the Guidelines for the Processing of Personal Data, the Privacy Policy, and the document retention schedule, thereby strengthening internal controls and increasing transparency. Integration with the Cybersecurity division has generated significant synergies, enhancing risk prevention and mitigation in a context of growing regulatory and social demands regarding the responsible use of personal data.

In an effort to promote an ethical culture across the value chain, we maintained our goal of reaching 100% of our employees with training on the Code of Ethical Conduct and strengthened our training initiatives. Finally, we have successfully renewed our ISO 37301 international certification through an independent certification body, reaffirming our commitment to global best practices in compliance management systems.

We have adopted international best practices in our compliance management system

Progress in the 100% Transparency Movement

We continue to make progress toward meeting the goals of the 100% Transparency Movement of the United Nations Global Compact Network Brazil, which we voluntarily committed to when we became signatories in 2023.

By 2030, the signatories must fulfill commitments on five fronts: 100% transparency of interactions with public authorities; 100% of the high-risk value chain trained in integrity; 100% transparency of the compliance and governance framework; 100% transparency about reporting channels; and 100% integrity in senior management remuneration. Each year, companies must report on their progress toward each of these goals.

We have already met our targets for disclosing complaint statistics and information on our compliance and governance structure, and we are following a structured timeline to achieve the remaining targets. In late 2025, Vibra was recognized by the 100% Transparency Movement, taking first place in the Gamification of the Knowledge Journey. The result reflects the company's strong involvement in the initiative's activities and its ongoing commitment to strengthening corporate integrity and transparency.

Ethics Channel GRI 2-16, 2-25, 2-26

Building an ethical company and a healthy work environment is the responsibility of all our stakeholders. We encourage employees, suppliers, customers, consumers, and business partners to report any misconduct they are aware of through the Vibra Ethics Channel, with the assurance that they will not face retaliation. This enables us to combat harassment, fraud, and corruption in the business environment.

To receive reports, we provide the Ethics Channel, which is available 24/7. Operated by a specialized, independent company, the channel ensures both the complainant's anonymity and the confidentiality and privacy of the information. It is prepared to receive reports of situations related to fraud and corruption, asset damage, labor violations, and breaches of health, safety, and environmental regulations.

All complaints received are reviewed and addressed according to their level of urgency and complexity. Based on these analyses, mitigation measures are defined and implemented, which may include disciplinary actions as well as initiatives to strengthen internal processes. For each recommendation issued, an implementation deadline is set for the responsible department, and the Integrity area systematically monitors compliance. The Ethics Committee monitors the statistics and progress of pending cases monthly. Additionally, every quarter a formal report is made to the Statutory Audit Committee (CAE), which receives a consolidated overview of the complaints, including an account of the most significant cases, regardless of the level of risk involved.

In 2025, both the Ethics Committee and the CAE began to also review complaints from Comerc, in addition to cases involving Vibra and BR Mania.
At Vibra, 195 reports were received through the Ethics Channel. In total, 36 complaints resulted in formal remediation; 91 were handled without resulting in remediation, having been closed without merit review or deemed unfounded or inconclusive; the handling of 55 of them had not yet begun as of 2025; and the remaining 13 were under investigation.

We review and address all complaints we receive

Ethics Channel: 24/7

Vibra and BR Mania:
vibraenergia.com.br/canaldeetica
Tel.: 0800 882 0402

Comerc:
contatoseguro.com.br/comerc
Tel.: 0800 810 8765

Contato Seguro App:
Available for download in the iOS and Android versions

Vibra Ombudsman Office GRI 2-25

In addition to the Ethics Channel, Vibra operates the Ombudsman Channel, which receives compliments, complaints, and suggestions, and serves as a second level of support for resolving complaints. Accessible through a dedicated website, the complainant can track the progress of the case and receives a response after the investigation is complete. In 2025, 723 complaints were received concerning issues such as business relationships, the Premmia program, health insurance, customer care at service stations, and suspected fuel tampering.

Click here to visit our Ombudsman's Office

Conflicts of interests GRI 2-15

Vibra Energia's processes for preventing and mitigating conflicts of interests are based on formal policies and internal regulations, ensuring that eventual conflicts are identified, reported, reviewed, and appropriately addressed. To ensure continuous improvement, these procedures are reviewed and updated periodically, reflecting changes in regulatory requirements and the company's commitment to market integrity and trust.

Reporting directly to the Ethics Committee and the Statutory Audit Committee ensures independence and impartiality in addressing cases. When a conflict of interest is identified, the parties involved will undergo appropriate handling measures. The Compliance and Internal Audit department provides ongoing monitoring, and relevant cases are referred to the Board of Directors and the General Meeting in accordance with internal regulations and policies. The public disclosure of transactions with related parties is conducted through official documents, ensuring transparency and access to information for all stakeholders.

In 2025 we strengthened our conflict-of-interest management by implementing a mandatory disclosure form and introducing a specific procedure for employees that details what constitutes actual or apparent conflicts of interest. With practical examples that enhance understanding, the initiative included communications actions—including short videos explaining the main points on conflicts of interest, receipt of gifts, presents and hospitality—and achieved strong uptake, with only about 1% of responses outstanding. Completing the form is now part of the onboarding process, allowing conflicts of interest to be identified and addressed from the outset.

We have developed communication initiatives to raise awareness about conflicts of interests

Risk **Management**

Vibra has adopted a Corporate Risk Management Policy aligned with industry best practices and embedded in the company's daily operations through formal and structured processes. Approved by the Board of Directors as part of the Integrity Management System, the document guides the identification, analysis, monitoring, and treatment of risks that may affect the business's performance and sustainability.

The risk matrix is organized into five categories: compliance, digital, ESG, financial, and business. Each identified risk is assessed based on the likelihood of occurrence—which ranges from extremely rare to very frequent—and the level of impact, classified as very low to very high. This review considers four main dimensions: financial; image and reputation; legal and compliance; and environmental and social. Based on a combination of these factors, the severity of the risk is determined, allowing us to prioritize those that require immediate attention. Depending on the level of exposure and the company's risk appetite, appropriate response strategies are adopted, such as acceptance, mitigation, transfer, or elimination.

To ensure that Vibra's positioning is aligned with its operating context and the challenges of the business environment, the corporate risk matrix is reviewed every two years or whenever there are significant changes in the organizational structure or strategic planning.

Risk governance is supported by the adoption of the Three Lines of Defense model, as recommended by the Institute of Internal Auditors (IIA). The business and operations divisions form the front line, responsible for identifying and managing risks in daily activities. The second line, independent of operational activities, provides support and oversight, ensuring compliance with corporate guidelines. The third line of defense is provided by internal audit, which independently assesses the effectiveness of risk management and internal controls. This model strengthens integrated and preventive action, contributing to the resilience and soundness of corporate governance. Senior management plays a central role in this process by assessing risks and opportunities and guiding strategic decisions.

We work to develop the topic within our culture, encouraging every employee to act as an agent in the prevention and mitigation of risks. This perspective reinforces that management is not solely the responsibility of a specific department but rather a shared cultural attribute that permeates strategic decisions and daily operations. We offer all employees a mandatory online course, which is part of the Integrity Learning Pathway focusing on risk management principles and internal controls. There is also a version specifically designed for vice presidents and members of the Board of Directors. In 2025, the training participation rate reached 97% of employees. Vibra has priority objectives with specific targets

We encourage our employees to act as agents of risk prevention and mitigation that affect the variable compensation of leaders and teams, consisting of short- and long-term incentives based on strategic targets such as EBITDA margin, Return on Invested Capital, NPS, Renewable Energy EBITDA, and Diversity.

Risk management criteria are incorporated from the earliest stages of product and service development through risk analyses, impact assessments, and regulatory compliance reviews, and product specifications comply with international standards, Brazilian law, and customer requirements.

Vibra has been working to mitigate priority risks by adopting policies and developing initiatives to reduce the likelihood and severity of such events. Among the critical issues identified as priorities are trading, market irregularities, and cybersecurity. With the acquisition of full ownership of Comerc Energia, the company's risks are now monitored comprehensively by Vibra, with particular attention to curtailment (restrictions on power generation).

97%
of employees completed the risk management and internal controls course

Get to know details about the risks identified and managed in our **Reference Form**, in item 4.1, "Description of risk factors."

Emerging risks

Vibra integrates the management of emerging risks into its Corporate Risk Management framework, following its Risk Management Policy and methodologies aligned with ISO 31000:2018, COSO ERM and IBGC, with continuous updates supported by the first line of defense, sector-specific benchmarks and technical training.

Emerging risks are defined as new, growing risks arising from external factors over which we have no control or influence, but which could significantly impact our business in the long term. These risks are continuously assessed and monitored in accordance with our Corporate Risk Management Policy and are disclosed in the Reference Form, section 4.1, "Description of risk factors."

The application of the principles and processes of ISO 31000 in managing these risks requires continuous improvement in identifying external variables and changes in the current environment that could affect the company's strategic planning and results. Vibra reviews, classifies, and subsequently implements mitigation measures for these emerging risks.

Standing out among the emerging risks identified are:

Geopolitical conflicts and global fragmentation

These events heighten tensions between major powers, events that trigger economic sanctions, weaken supply chains, drive up logistics costs, hinder the replenishment of critical supplies, and increase vulnerability to logistical and technological disruptions, in addition to affecting contracts and investment planning. To address this situation, we have implemented mitigation measures, including regular assessments of geopolitical scenarios, maintaining strategic operational reserves, and investing in renewable energy and biofuels to reduce our dependence on oil.

Artificial Intelligence (AI)

AI offers significant opportunities for productivity and innovation, but also poses risks such as operational downtime due to automated failures, the unintended exposure of sensitive data, biased decisions, and reputational damage caused by deepfakes. To address this, we have implemented clear guidelines for the ethical, safe, and transparent use of these technologies, maintain a specific internal policy, and promote training for our entire workforce by conducting training sessions and workshops for focus groups. In addition, we have a list of AI tools that have been approved for internal use.

Cybersecurity

GRI 3-3 — Cybersecurity

Vibra takes a structured approach to cyber risk management, focused on protecting information assets at every stage of their use, circulation, and storage. This approach is based on internationally recognized standards, such as the NIST Cybersecurity Framework 2.0, CIS 8.1, and ISO 27001, and is supported by resilient operational models, with assistance from specialized partners. The Vice Presidency of People, Technology, and ESG is responsible for overseeing information security issues.

The identification and handling of vulnerabilities are part of an ongoing process based on materiality and risk criteria. The cybersecurity program is periodically assessed for the maturity of its controls, with a focus on adapting to the threat landscape and progressively improving prevention, detection, and response capabilities. As part of this process, penetration tests are carried out by both internal and independent teams, while the IT environment is continuously monitored through event correlation and security alerts.

Incidents are reviewed and classified based on their potential impact on operations, business continuity, and the stakeholders served, ensuring proportionate and timely responses. In terms of governance, Vibra monitors specific cyber risk exposure indicators, which are reported quarterly to the Fiscal Council. Internal control effectiveness is assessed by the Audit Committee, which refers relevant matters to the Executive Board and the Board of Directors. The Cybersecurity department also reports regularly to the Statutory Audit Committee (CAE).

A Vibra is risk-averse when it comes to cyberthreats and therefore adopts a structured approach to anticipate, detect and respond effectively to digital threats. We maintain robust control processes, continuous monitoring of critical environments, and preventive measures designed to reduce vulnerabilities and enhance operational resilience. We complement this structure with independent internal and external audits and participation in specialized forums, contributing to the continuous improvement of our controls. Our efforts are focused on preventing violations, minimizing the risk of service disruptions, protecting the integrity of information, and preventing data breaches.

As part of its operational continuity strategy, Vibra maintains Disaster Recovery Plans (DRPs) for critical systems, including the billing environment. These plans form part of the company's operational resilience strategy and help reduce recovery time objectives (RTOs) in the event of service disruptions.

This framework is further strengthened by cyber insurance coverage, enhancing our ability to respond to and mitigate large-scale incidents. The effectiveness of the plans is validated annually in critical environments using production-like infrastructure to test recovery times and operational continuity. We also conduct crisis management simulations and targeted training to strengthen cyber incident response readiness.

Vibra has adopted a cybersecurity, privacy, and data protection governance model based on risk management. This approach considers the evolving threat landscape, emerging technologies, industry best practices, and business needs, strengthening controls over access management, secure development, vulnerability management, and data security. Our goal is to protect the information we process, ensuring its integrity, availability, and confidentiality.

With the growing use of artificial intelligence, Vibra has established a security framework to support its responsible adoption across the business. The framework addresses security requirements from

vendor selection through the implementation of the necessary controls. In addition, the company has established guidelines for the ethical use of AI, aligned with the LGPD (Brazilian General Data Protection Law) and the Code of Conduct and Ethics. By 2025, we had strengthened our controls and reinforced mandatory cybersecurity due diligence in the onboarding of new technology providers.

Information security

Vibra structures its information security management based on a risk-based approach, integrated into the annual planning cycle and aligned with the company's strategic priorities. This approach enables us to anticipate threats, strengthen controls, and support business growth in an increasingly complex digital environment.

We continuously map and assess our attack surface to identify and mitigate relevant vulnerabilities. We also monitor indicators designed to prevent information leaks. Data classification and protection criteria guide the definition of controls appropriate to the criticality level of each asset. These practices support innovation initiatives, secure software development, and the use of device encryption in compliance with applicable regulatory requirements.

Strengthening the security culture is a key component of the company's protection strategy. We maintain a mandatory awareness and training program for all employees focused on privacy, data protection, and cybersecurity. The program covers topics ranging from fundamental concepts to specialized subjects, with learning assessed through knowledge evaluations. Throughout the year, we also promote ongoing engagement through lectures on safe digital behavior, workshops, communications across corporate channels, and phishing simulation exercises.

The company maintains a secure software development program with structured controls throughout the application lifecycle. This approach spans team awareness, solution design, and the definition of security requirements from the earliest stages of projects, including initiatives involving generative artificial intelligence. Its objective is to ensure the consistent protection of applications in line with corporate guidelines and information security requirements.

In addition, the Information Security team participates in multidisciplinary AI governance forums to evaluate business use cases. This reinforces the company's commitment to responsible technological innovation, cybersecurity, and data protection.

We maintain a mandatory training program that emphasizes the importance of data protection

Data privacy CG-MR-230a.1, CG-MR-230a.2

Personal data protection is addressed through a Privacy Program that encompasses policies, procedures, and controls designed to ensure compliance with the Brazilian General Data Protection Law (LGPD). The Privacy Portal serves as a dedicated channel through which data subjects can exercise their rights in a transparent, efficient, and secure manner. We monitor indicators to prevent data breaches, classify information, and implement security policies while supporting innovation projects, secure development, and device encryption, always ensuring compliance with current regulations.

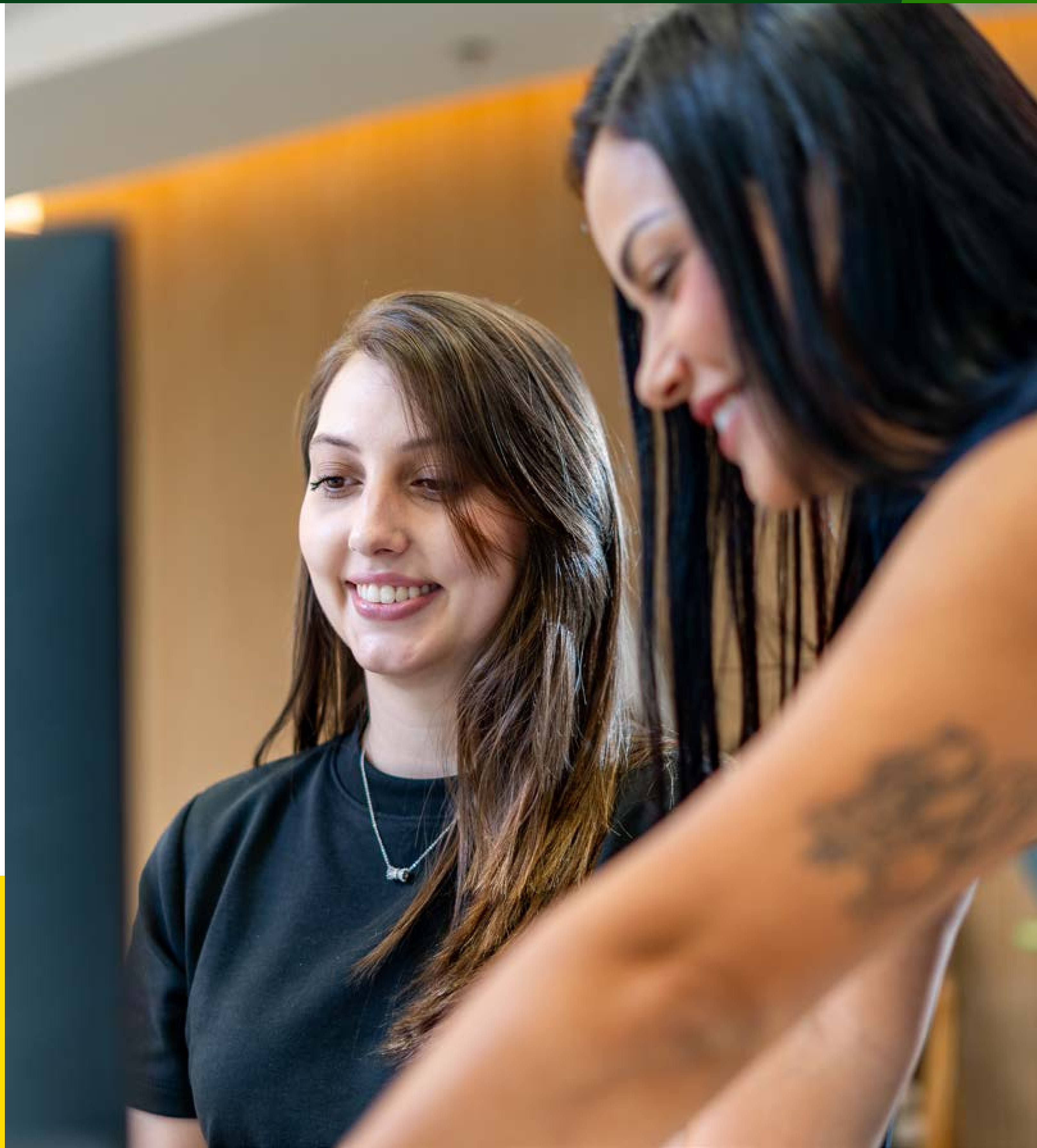
We have policies and standards in place that are updated periodically, including our Corporate Privacy Policy. They set the guidelines, standards, general rules, and responsibilities for the privacy, data protection, and information security process, in accordance with legal and regulatory requirements, to ensure the protection of sensitive information.

Our privacy guidelines ensure that personal data is collected only to the minimum extent necessary and with full transparency to data subjects, in compliance with the LGPD (Brazilian General Data Protection Law). To complement our security management, we conduct periodic reviews of data retention periods, promoting the anonymization or secure disposal of information that no longer serves a business purpose.

In 2025, the company continued to strengthen its privacy processes through the systematic monitoring of requests received via the Privacy Portal and the continued use of its electronic request form. This monitoring supported improvements to operational workflows, strengthened internal policies, and enhanced contractual standards related to data protection. During the reporting period, the company received no complaints related to information security or privacy incidents, nor did it receive any notifications from the National Data Protection Authority (ANPD).

Click here to view our Corporate Privacy Policy

The Privacy Portal allows data subjects to exercise their rights in a transparent and efficient manner



Institutional relations

GRI 3-3 – Advocacy and institutional relations

In 2025, Vibra consolidated its institutional standing and took on a more prominent role in the debate over strategic legislative and regulatory issues for the industry, particularly those related to combating market irregularities and ensuring a level playing field. This progress was the outcome of the strengthening of the Institutional Relations department, which had already undergone restructuring during the previous cycle with the aim of enhancing coordination with regulatory agencies, governments, and industry organizations.

Two departments were created as part of this restructuring: one dedicated to liaising with the Federal Government, the National Congress, and regulatory agencies such as the ANP, and another focused on relations with state and municipal agencies and on combating the black market. To ensure integrity and absolute transparency in its interactions, the company maintains a Policy on Relations with Public Officials, which is overseen by the Compliance Department.

We actively participate in industry associations, including the National Union of Fuel and Lubricant Distribution Companies (Sindicom), the Legal Fuel Institute (ICL), and the Brazilian Institute of Petroleum, Gas and Biofuels (IBP).

Throughout 2025, significant progress was made in the legislative and regulatory spheres, including:

- presidential approval of the federal single-stage PIS/Cofins tax for hydrated ethanol, thereby reducing tax evasion and ensuring fairer competition among economic actors;
- the approval of the Persistent Tax Defaulter Law (signed into law in January 2026), which includes stricter rules to combat companies that use tax delinquency as a business strategy;
- presidential approval and regulation the new RenovaBio Law, which made failure to meet CBios targets an environmental crime;
- approval of the single-stage naphtha system (enacted in January 2026), reducing tax evasion on imports of this product and developed making the market more equitable;
- Implementation of the Tax Solidarity regime in the state of São Paulo, allowing resellers to recover taxes not paid by distributors.

In addition, major operations were conducted to dismantle a billion-dollar fraud scheme in the fuel sector, involving money laundering and a criminal organization (*read more on* *page 44*).

We are members of various industry associations and actively participate in regulatory discussions within our sectors of operation

For 2026, further developments are expected in the institutional and regulatory sphere, such as the adoption of measures to combat fraud involving the blending of biodiesel into diesel, the early implementation of the single-stage ICMS rate for hydrated ethanol, and the implementation of the Tax Solidarity program in other states.

The Institutional Relations teams also work in a coordinated way with other company areas—such as Legal, Commercial, Marketing, and Operations—helping to mediate relationships with public bodies, always with transparency and compliance. This integrated approach drives efficiency, strengthens consistency, and positively contributes to consolidating Vibra's leadership in the sector.

Membership associations GRI 2-28

With the aim of contributing to the implementation of public policies, the development of an ethical market, and fair competition in the sectors in which we operate, we actively participate of the approximately 40 industry associations focused on advocacy and the discussion of relevant topics *(see examples below)*.

ABiogás
(Brazilian Biogas Association): We contribute to the discussion on the sector's regulatory, technical, and commercial environment.

Abrasca
(Brazilian Association of Publicly Held Companies):
We contribute to the improvement of the capital markets and the development of Brazilian publicly traded companies.

ABTP
(Brazilian Association of Port Terminals):
We follow best practices, keep informed about, and contribute to public policy discussions regarding water transport terminals.

IBP
(Brazilian Oil, Gas and Biofuels Institute):
We follow best practices in the automotive and aviation fuels and lubricants sector, contributing to public policy discussions

ICL
(Legal Fuel Institute):
We support efforts to combat the illegal fuel trade by collaborating with relevant stakeholders to address unfair competition in the sector and promote a fair and competitive market.

Jogue Limpo Institute:
Our participation is intended to comply with the sector-specific agreement set forth by Law No. 12.305/2010, which established the National Solid Waste Policy.

iUP
(IBP Innovation Hub):
Vibra is one of the founding members of the IBP innovation hub, which aims to discuss and support innovation in the sector

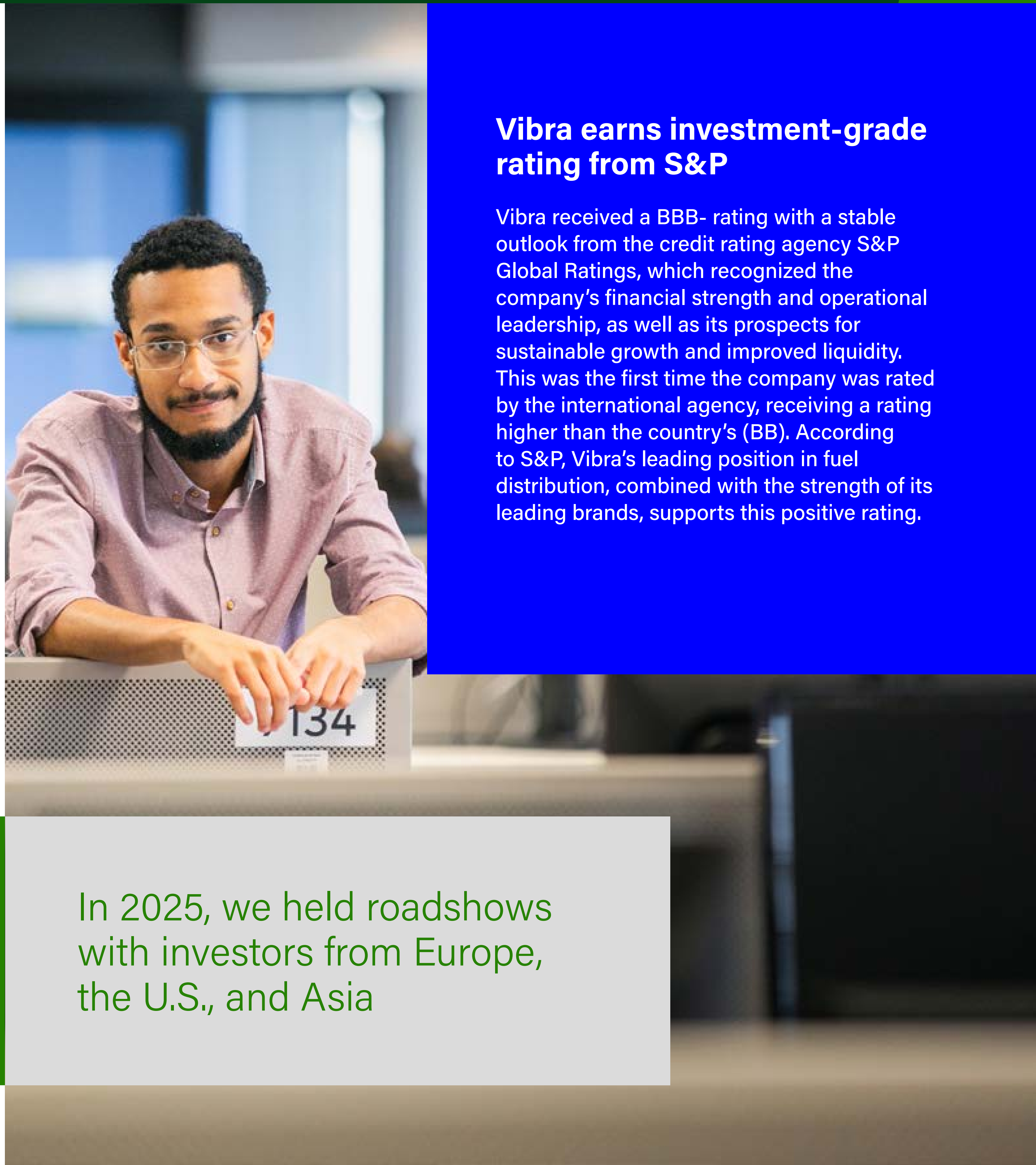
Sindicom
(National Union of Fuel and Lubricant Distribution Companies):
We support initiatives aimed at strengthening our position in public policy debates related to our sector, in labor relations, and in the fight against irregularities

Investor **Relations** GRI 2-29

Our investor relations are based on credibility, transparency, and consistency in the execution of our strategy. We engage closely, accessibly and continuously, clarifying topics related to business management, capital allocation, operational performance, and short-, medium- and long-term priorities.

We maintain regular contact with market analysts, current investors, and potential investors. Each quarter, we hold an earnings conference call to present our financial results for the period to the market, giving investors an opportunity to ask questions to Vibra's executives. An Annual General Meeting is held yearly, and Extraordinary General Meetings are held as needed.

We reached out to global investors throughout 2025. We conducted roadshows in Europe, the United States, and Asia, expanded our engagement with key shareholders, and strengthened our ongoing communication through reports and conference calls, in addition to ensuring the Investor Relations team is always available. The CEO's direct participation in strategic meetings in Brazil and abroad helped bolster the credibility of the messages, particularly regarding issues such as capital discipline, network competitiveness, and the development of pathways to growth. Investor Day, the annual event dedicated to presenting the execution of the strategy and providing accountability to investors, remains a key milestone in this agenda. ESG matters continue to feature in engagements with investors, addressed with an increasingly pragmatic focus. Governance, combating illegal activities in the sector, advancing the energy transition while generating economic benefits, and ensuring safety, compliance, and operational integrity are recurring topics.



Vibra earns investment-grade rating from S&P

Vibra received a BBB- rating with a stable outlook from the credit rating agency S&P Global Ratings, which recognized the company's financial strength and operational leadership, as well as its prospects for sustainable growth and improved liquidity. This was the first time the company was rated by the international agency, receiving a rating higher than the country's (BB). According to S&P, Vibra's leading position in fuel distribution, combined with the strength of its leading brands, supports this positive rating.

In 2025, we held roadshows with investors from Europe, the U.S., and Asia

Economic and financial performance

The 2025 results reflected the consistency of the strategy, disciplined execution, and the alignment of the entire organization around the creation of sustainable value. The consistent progress toward the objectives set for each of the five pathways to growth enabled Vibra to achieve its ambitious goal of gaining market share and volume growth while gradually expanding margins.

Vibra achieved growth in sales volumes and consistent improvement in profit margins, resulting in solid performance. This value creation is also evident to our investors, who, over 2025, achieved a total return of 75%, considering both the increase in the share price and dividends.

Direct economic value generated and distributed (in millions of reais) GRI 201-1

Consolidated	2025
Income and value added received through transfers	203,618
(-) Supplies purchased from third parties	-195,489
(-) Depreciation and amortization	-1,489
Value added received in transfer	3,150
TOTAL	**9,789**

Distribution of value added (in millions of reais) GRI 201-1

Consolidated	2025
Remuneration and benefits	1,705
Taxes	585
Financial institutions and suppliers	6,282
Interest on equity and dividends	1,200
Retained earnings (economic value retained)	17
TOTAL	**9,789**

+ The breakdown of the Statement of Value Added (SVA) and other financial data can be found in the **2025 Financial Statements**

In 2025:

35.9 million cubic meters in sales volume

BRL 2.7 billion Consolidated Adjusted Net Income

BRL 7.923 billion Adjusted EBITDA

BRL 197/m³ Adjusted EBITDA Margin

BRL 189.8 billion Adjusted Net Income

Leadership involvement in setting the budget

Our strategic planning combines a long-term horizon (up to five years) with annual planning, linking financial, operational, and execution goals. The strategy is adjusted whenever there are significant structural changes, ensuring a clear direction and flexibility for tactical adjustments.

Budgets and goals are set collectively, fostering alignment and commitment across the organization. The process begins with EBITDA Week, a three-day event that brings together more than 200 leaders to review the budget proposal and identify opportunities for improvement. Next, approximately 100 leaders consolidate the company's goals, ensuring that the budget and implementation are fully aligned with strategic objectives.

This model strengthens internal coordination, ensures disciplined resource allocation, and promotes a results-oriented approach, making sure that all departments work together in an integrated manner to pursue Vibra's priorities.

Our **people**

The Vibra Way of Being

GRI 2-29

The Vibra Way of Being captures the essence of our culture and guides the way we make decisions, build relationships, and create value in a sustainable manner. It is grounded in non-negotiable values that guide our daily decisions and ensure respect for people, health, safety, and integrity.

Guided by the Vibra – *Pulsar* Values (*see* *page 24*), we foster a culture that encourages an entrepreneurial spirit, collaboration, a focus on results, innovation, and taking the initiative. These values are reflected in the behaviors expected of all employees, reinforcing greater proactivity, agility, accountability, and customer focus. Over the past several years, Vibra has been on a journey of transformation, continuously evolving its culture to support the company's strategy.

The Vibra Way of Being is also reflected in our leadership style, which serves as the primary driver of our culture. We expect our leaders to lead by example, with strategic vision, able to understand the big picture and make decisions that sustain the business in both the short and long term; to have an entrepreneurial mindset, innovating and creating value autonomously; to be active in developing people and high-performance collaborative teams; and to act with a focus on sustainable results, integrating economic, social, and environmental impact. At the heart of it all is courage, which drives initiative and responsible risk-taking, enabling us to make decisions even in the face of uncertainty.

Our **5,450 employees** are the driving force propelling us into the future

Respect for people

We have launched our Human Rights Policy, reaffirming that respect for people is a non-negotiable value for us. By formalizing this commitment, we demonstrate our dedication to creating a healthy, fair, and respectful work environment.

Respect for and the promotion of human rights are fundamental principles that guide our actions in all our operations, business relationships, and interactions with society. The Human Rights Policy reaffirms this commitment by establishing guidelines aligned with the United Nations Guiding Principles on Business and Human Rights, the Universal Declaration of Human Rights, the standards of the International Labour Organization (ILO), and applicable legislation.

We structured ten guidelines that steer management and relationships with internal and external stakeholders, covering topics such as labor rights; prevention of workplace violence and harassment; eradication of child and forced labor; prevention and response to sexual violence against children and adolescents; promotion of health, safety, and well-being; ethical and inclusive communication; responsible community engagement; supply chain management; and the provision of accessible and reliable reporting channels.

89% **Positive perceptions in the Climate Survey demonstrate a culture of respect for people.**

Culture and Change Management

We continue to strengthen our culture through a corporate change management plan comprising more than 30 initiatives, translating strategy into everyday practice. The 2025 Leaders' Summit was held under the theme "Nonconformist Energy. The strength of a single team," and the 2026 Leaders' Meeting, called "A single Vibra." Together with Courage," marked a turning point by emphasizing leadership, collaboration, and a sense of ownership as the pillars of our culture.

Culture Accelerators have become even more important as agents of mobilization, bridging the gap between theory and practice throughout the organization. The EBITDA Week clearly demonstrated the ability to deliver results through collaboration, aligning performance and culture.

We have also made progress in developing a new, more strategic and integrated onboarding process. We continue to enhance the leadership development journey, recognizing it as a central lever to spread and engage employees in the evolution of the Vibra Culture.

Throughout the year, cultural transformation efforts benefited from the commitment of senior leadership and focused on coherence by aligning new symbols and rituals with the desired culture, while maintaining dialogue and active listening with stakeholders to ensure consistency between discourse and practice.

30+ initiatives implemented over 2025 with direct impact on the development of our culture

Strengthening cultural rituals

Symbols and rituals are essential to strengthening our culture. Standing out among the events held in 2025 were:

Conversation with Ernesto

Monthly meeting of the CEO with all Vibra leaders and a quarterly meeting with all employees, focused on aligning strategy, results, and business drivers. This process ensures that leaders stay closely connected to the business, which is essential for making decisions that are more consistent and aligned with the strategy. Every three months, the meeting is expanded to include all employees, thereby enhancing transparency and the monitoring of results.

A Chat with the Leader

This follow-up to the conversation with Ernesto takes place monthly between leaders and their teams. This ritual reinforces the role of leadership in daily operations, promoting clear and transparent communication about results, strategic priorities, and business challenges.

Leadership Day

Created in 2025, this is an annual gathering for Vibra leaders focused on strengthening the culture, the Leadership Academy, and continuous development. The event explores topics covered by the Academy, reinforcing the company's commitment to developing its people as a driver of sustainable results.

Climate Survey: Speak up for change

Held every six months, this is one of the main tools for gathering employee feedback. These results guide action plans and continuous improvement initiatives through a collaborative effort involving leaders, departments, and Business Partners (BPs), particularly in situations that require closer monitoring. The slogan "Speak up for change" reinforces the belief that transformation begins with listening.

EBITDA Week

This is a ritual that embodies Vibra's culture of results-oriented focus, discipline, and integrated operations. Our leaders meet to discuss the budget, identify opportunities for improvement, and consolidate the company's goals, ensuring alignment between strategy, resources, and execution. This meeting reinforces shared accountability for results and strengthens coordinated efforts across departments to address business priorities.

Feedback Week

Held quarterly, this is a structured opportunity for leaders and team members to exchange ideas. In line with its commitment to building high-performance teams, Vibra views feedback as an essential tool for development—a genuine opportunity for learning, growth, and strengthening relationships based on trust.

Climate survey

Conducted in October, the 2025 Climate Survey revealed consistent improvements in the employee experience and in the maturity of people management. With an eNPS* of 57, we registered an increase of 7 percentage points versus 2024, and 67% of respondents were promoters**. Participation reached 78%, an increase of 14 percentage points, reflecting greater confidence in the survey, and overall favorability rose by 3 percentage points, with notable improvements in topics related to leadership, work-life balance, and recognition.

The implementation of the L-NPS (Leadership Net Promoter Score): "On a scale from 0 to 10, how likely are you to recommend your direct leader to other colleagues?") reinforced this trend, showing a 13-point increase compared with the results of the Pulse Survey conducted in June, demonstrating leadership improvement over the year. In addition, we conducted focus groups with specific departments to gain a deeper understanding of the results and help develop customized action plans.

The improvements in the Climate Survey reflect the effectiveness of the 2025 Change Management Plan, with more than 30 initiatives implemented based on opportunities identified in the 2024 survey, reinforcing our commitment to active listening, continuous improvement, and real impact on teams' day-to-day work.

* Employee Net Promoter Score, based on responses to the question: "Considering your experience so far, on a scale of 0 to 10, how likely are you to recommend Vibra as a great place to work?"

** In an NPS survey, promoters are those who give scores of 9 or 10 on a scale of 0 to 10, indicating a high level of satisfaction.

Results of the 2025 Change Management Plan

+7 p.p.
in the levels of employee satisfaction with Vibra (eNPS)

+15 p.p.
in the perception that leadership aligns the area's objectives with Vibra's strategy

Evolution
of all Vibra Behaviors, with notable increases in collaboration (+14 pp) and ownership (+10 p.p.)

+12 p.p.
in the perception of celebrating achievements and special dates

Talent acquisition

With the aim of advancing its business objectives, Vibra seeks to attract and retain professionals who share its values and culture. In 2025, we filled more than 500 positions through external recruitment and 123 through internal recruitment, ending the year with more than 600 positions filled. In recent years, we have invested in succession planning and career development programs and prioritized filling positions with internal talent. As a result, the internal promotion rate for the year was 51%, with leadership positions standing out, rising from less than 60% the previous year to 75%.

The entry-level programs designed to attract young talent are carried out under the *Ativagente* brand, which brings together initiatives for hiring interns, apprentices, and trainees, promoted in the market in accordance with specific hiring windows and the company's strategic priorities. By bringing on board early-career professionals with diverse backgrounds and perspectives, we foster new ideas, strengthen our organizational culture, and expand our capacity for innovation and sustainable growth.

In 2025, we hired 50 interns, up 117% compared to the previous year, demonstrating that dedication, curiosity, learning, and results translate into concrete opportunities for career development. This initiative reinforces our commitment to building teams that are more diverse, inclusive, and well-prepared to tackle our challenges.

50
interns hired

51%
internal recruitment for company positions

75%
internal promotion for leadership positions

Ativagente Trainee Program

The Ativagente Trainee Vibra Program was created to attract, develop, and accelerate the training of young professionals aligned with the company's strategic challenges and culture, establishing itself as a significant lever for the leadership pipeline, innovation, and strengthening the employer brand. In 2025, 30 positions were offered in strategic areas, attracting 8,457 applicants from across the country.

Diversity was a key feature throughout the process, with 47% of applicants identifying as Black or brown and 60% being women. The selection process, structured with modern tools and challenges aligned to the company's strategic priorities, filled all open positions and created a qualified pipeline for future opportunities.

The program established itself as an important talent incubator for Vibra, delivering an 18-month structured development path to broaden business knowledge, provide immersions in the value chain, strengthen behavioral competencies, and foster innovation and digital transformation. In total, trainees completed 147 hours of structured tracks, workshops, and immersive experiences, and each led strategic projects within their areas—working autonomously, with high visibility, and presenting directly to vice presidents—producing real impact for the company.

The program, however, went beyond the trainees: it also trained their mentors and provided 26 hours of professional development for their managers, including sessions with an average NPS of 99, reinforcing leadership development and the program's reach across the entire internal development ecosystem. With these characteristics, the initiative has become another pillar to strengthen Vibra's culture, leadership and future capabilities.

8,457
registrants from across the country

1st Vibra trainee program with 30 participants

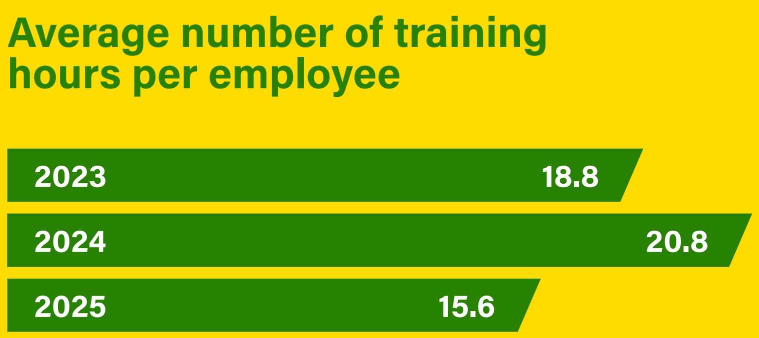
Training and Development

To develop our employees' skills in line with our business strategy and help them achieve a high level of performance, we offer structured training and development programs. These initiatives are centered around *Ativamente*, our corporate university, which consists of specialized academies: Our way of being, Our way of selling, Our way of operating, Our way of leading.

In 2025, Vibra launched the Artificial Content Factory (FCA), an innovative training initiative. By leveraging artificial intelligence and enhancing internal processes, the FCA is transforming the learning and development function into an even more strategic business partner.

With this new model, the company has shifted from a fragmented approach to one that is centralized, consultative, and agile. This transformation has expanded the scale, speed, and personalization of training, delivering significant gains.

Compared with 2024, Vibra more than tripled its internal training content production capacity and diversified content formats by applying AI through avatars, videos, podcasts, and images, further increasing employee engagement.



ATIVAMENTE – 2025 highlights

AI ACADEMY

Launched in 2025, its primary objective is to democratize knowledge to transform artificial intelligence into a tool for productivity and innovation in everyday work. To achieve this, a comprehensive training journey was developed through a strategic partnership between the Technology and People areas, directly impacting more than 2,000 employees.

Implementation took place in structured phases, which included:

- Strategic engagement learning pathways for senior leadership (CEOs and VPs).
- Large-scale training through workshops open to the entire company.
- In-depth technical training with specialized learning pathways for different business areas (Sales, Human Resources, Finance, Operations, Products and Customer Experience, and Legal).
- Practical implementation through mentorship programs that led to the creation of hundreds of in-house AI agents, available on the Agent Marketplace.

In terms of human capital, the Academy has promoted empowerment and broken down barriers, proving that innovation can come from all areas of the organization.

COMMERCIAL ACADEMY

The academy's mission is to strengthen the technical and behavioral capabilities of the sales teams to drive business results. Since 2024, the Academy has incorporated the renowned sales methodologies of Korn Ferry (formerly Miller Heiman). As part of a cross-functional initiative, Vibra implemented KF Sell, a sales enablement tool, and made the *KF* Learning platform available to the B2B team for continuous development.

In 2025, the focus was on deepening knowledge of the company's portfolio while strengthening mastery of sales systems and strategies. For the Retail team, the highlight was the Commercial Immersion onboarding program, which combined e-learning modules with practical activities, totaling 40 hours of training for each new Territory Leader. The program connected participants with the realities of the business through visits to operational units and service stations. An onboarding program for the B2B team is scheduled to launch in 2026.

At the beginning of 2026, Vibra also launched the Vibra Sales Profile, which defines the expected behaviors and competencies of its sales teams, reinforcing the company's "Vibra way of selling" and guiding all Sales Academy initiatives throughout the year.

OPERATIONAL ACADEMY

In 2025, we consistently reinforced our commitment to developing the Operations team. Throughout the year, we conducted various training and development programs focused primarily on safety, but also on compliance and the improvement of our processes.

More than 6,000 hours of training were provided in Regulatory Standards (NRs) alone, reinforcing a culture of prevention and care in daily operations. We have also launched the Golden Rules training program, designed for both field and administrative staff, aiming to reinforce essential safety practices. This initiative totaled more than of 8,000 hours of training, reaching over 92% of Vibra's employees.

Another key pillar was the continuation of procedural training, which is essential for ensuring that operational activities are conducted efficiently, effectively, and safely, totaling 2,400 hours of training. As a highlight, we held the inaugural session of the Customer Service Culture and Relationship Excellence training program at the Guamaré Base. The initiative aims to enhance the experience and service provided to drivers at our operational units, reinforcing the importance of relationships that are increasingly responsive, respectful, and of the highest quality.

LEADERSHIP ACADEMY

In 2025, the Leadership Academy evolved steadily, organizing itself into three integrated learning pathways aligned with the business strategy. The *Liderar a Si* (Leading Yourself) program focused on personal development through training in self-awareness, mental health, and safety, emphasizing the importance of self-care and personal responsibility. The Leading Others track focused on building trust and driving high team performance, including Trust training, the Feedback & Individual Development Plan (IDP) module, and the *Book Club*—Patrick Lencioni's The Five Dysfunctions of a Team—led by CEO Ernesto Pousada and the vice presidents. The *Liderar a Transformação* (Leading Transformation) learning pathway focused on strategic topics for the future of business, featuring the Artificial Intelligence (AI) Academy and the Inclusive Leadership module. The results reinforce the effectiveness of the program, with an NPS of 94% and a mandatory training completion rate of 94%, demonstrating high engagement and perceived value among participants.

Complementing the 2025 development journey, Leadership Day, held in August, expanded the Academy's reach and deepened discussions on trust and mental health, with active participation from the CEO and all vice presidents. To wrap up the day, participants attended a masterclass led by the CEO, fostering closer ties, dialogue, and connection between senior leadership and the organization's other leaders.

Performance, career and succession

A major 2025 highlight was the evolution of our Performance, Career, and Succession Management Cycle, an annual process designed to support Vibra's cultural evolution and measure employee performance. The model was enhanced to incorporate culture-aligned behaviors, as well as potential assessments for leaders and roles whose next step is to become company leadership.

The inclusion of the potential axis has enabled us to identify our talent using a matrix that combines performance (behavior + results) and potential, thereby strengthening our ability to assess, develop, and make decisions regarding our professionals. This analysis enabled the development of targeted individual development, contributing to employee growth and the long-term sustainability of the business.

In addition to identifying our top talent, we also map out successors for critical positions in a more structured way, as well as assess their readiness. As a result, the cycle now provides more effective support for succession planning for critical positions within the organization.

To foster a culture of continuous development and dialogue between leaders and team members, we have institutionalized the practice of feedback by launching Feedback Week. In the most recent evaluation cycle, we achieved 99% of feedback completed. Additionally, three annual cycles dedicated to this practice were established, complementing the formal feedback provided after the end of the performance review and reinforcing ongoing dialogue between leaders and teams.

99%
of feedback completed during the latest evaluation cycle

We have improved our performance management model

Remuneration and recognition GRI 2-20

In an effort to recognize outstanding individual performance and strengthen the link between remuneration and corporate goals, we continue to work on consolidating our compensation strategy. In 2025, the management of fixed compensation began to adopt more dynamic and market-driven practices, with the transition to a job matching model by role, replacing the structure based solely on job families and enabling more accurate comparisons.

We conducted an annual merit-based remuneration review process that considers performance, career progression, job maturity, and salary management. In addition, we conduct an annual salary survey in the second half of the year, the results of which inform periodic adjustments to the salary scale, ensuring that our remuneration remains competitive.

We also invest in educating our employees about the total value of their compensation packages. The Compensation and Benefits Roadshow visited every department in the company, providing detailed information on salary structures, benefit rules, and eligibility criteria, in response to the findings of the employee engagement survey. The initiative increased clarity and reinforced the perceived value of the benefits offered.

Throughout the year, we focused our efforts on monitoring and reducing the pay gap between men and women by implementing a technical approach using the job grade methodology. This method evaluates positions with equivalent duties and responsibilities, ensuring fairer comparisons and helping to correct pay disparities. We also went on to post a supplementary analysis detailing the comparison by job category on our website.

The involvement of Business Partners strengthened the analysis of salary adjustments, ensuring a focus on internal equity. As a result, we ended 2025 having exceeded our internal pay equity target for leadership roles, with a pay gap of less than 2%. The remaining difference can be attributed to factors such as experience in the role, readiness, and performance.

Reconhece+ Program

In 2025, we revised our recognition program, refocusing Reconhece+ on two pillars: behaviors (individual and collective) and projects (transformation and innovation, volunteering, safety, and health), aligned with our cultural values. We increased the program's perceived impact by strengthening reputation—sharing individual recognitions received by team members with their leaders. Over the year, 148 initiatives were registered under the projects pillar and more than 2,100 behavior-based recognitions were given, mainly linked to Collaborative Results, Simplicity & Agility, and Ownership.

Diversity, Equity and Inclusion

The adoption of the Diversity, Equity and Inclusion (DE&I) Policy in 2025 reinforced Vibra's commitment to this issue by formalizing its pledge to create a diverse, equitable, and inclusive environment where everyone can be themselves. In addition, the document reaffirmed our commitment to combating inequality and promoting respect for all people, regardless of race, color, gender, disability, age, sexual orientation, religion, marital status, nationality, or any other personal characteristics.

Vibra has a zero-tolerance policy toward discrimination

In 2025, Vibra structured its DE&I initiatives around three strategic pillars that guided efforts to foster a more diverse, respectful, and inclusive corporate environment:

1.

Governance
Initiatives related to the management of DE&I issues and their connections to various company departments and stakeholders. Activities that directly impact the operation of departments and processes.

2.

Literacy
Actions aimed at increasing the level of knowledge about DE&I topics, involving different hierarchical levels and stakeholders

3.

Social impact
Actions beyond the organization that help ensure everyone has equal access to opportunities, resources, and rights, creating a more just society

"Diversidade é você" (Diversity Is You) Campaign

The launch of the **Diversity, Equity, and Inclusion Policy** was marked by the "Diversity Is You" internal campaign.

The campaign highlighted Vibra's commitment to promoting a fair and inclusive work environment, valuing diversity and respect as drivers of innovation and value creation, and invited all employees to engage with DE&I strategies.

2025 Commitments

Our institutional goals regarding diversity are essential to accelerating the creation of inclusive and equitable environments. These goals represent not only an ethical commitment and a commitment to social justice, but also an effective strategy for promoting innovation, creativity, competitiveness, and organizational performance.

Women

Target of **36.2%** of women in senior leadership roles

Gender pay equity as a trigger

Black individuals

Target of **27.4%** of Black individuals in leadership positions

People with disabilities

To reach **1.76%**

Our interest groups

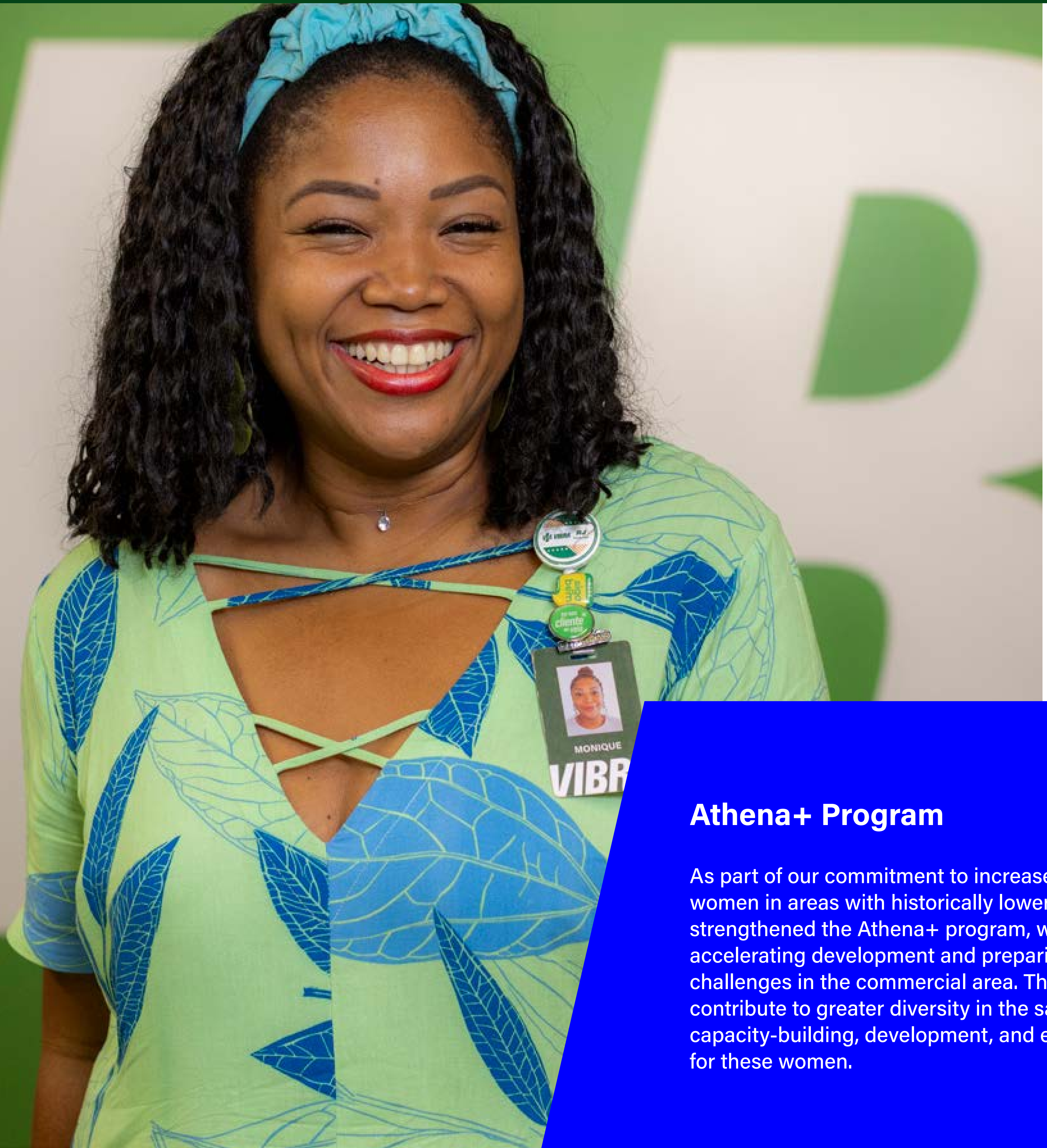
To help foster an increasingly inclusive environment where people can be themselves, we maintain four interest groups dedicated to sharing experiences, learning, developing strategies, and promoting best practices. The groups meet regularly via videoconference, hold sessions with senior leadership, and invite external experts to lead in-depth discussions on specific topics. Currently, more than 300 people are members of the groups Entre Raízes (ethnic and racial diversity), Vibra Por El@s (gender), Orgulho+ (LGBTI+), and +Inclusão (people with disabilities).

In 2025, we launched a new governance framework for affinity groups, featuring shared rituals and practices to standardize processes, align actions with the company's needs, and strengthen the DE&I agenda.

300+
people are part of our affinity groups

Vibre o Orgulho

We held the second edition of *Vibre o Orgulho* (Vibrate the Pride), in honor of LGBTI Pride Month. We celebrated this day by emphasizing the importance of an intersectional perspective. Everyone faces unique challenges, and learning about new experiences and life paths allows us to broaden our horizons. The event brought together more than 300 people and featured DE&I consultant Walleria Suri, a transgender woman with a visual impairment, who led a powerful discussion on the intersectionality of sexual and gender diversity and disability.



Gender equality

In 2025, we made steady progress on our gender equality agenda, with initiatives aimed at increasing female representation, promoting equal opportunities, supporting professional development, and implementing measures to retain women in the company.

We have narrowed the pay gap between men and women in leadership positions, reinforcing our commitment to pay equity and transparency in people management. Regarding female representation in senior leadership positions, we exceeded the target we had set by three percentage points reaching 39.2% participation in these roles, including positions leading strategic business areas such as Retail Sales, Marketing, and Customer Experience. Also in 2025, a notable milestone was the opening of a lactation room at the lubricants plant, with plans to expand the initiative to other facilities in 2026.

We have narrowed the wage gap between men and women in leadership positions

+ **Click here** to learn more about our efforts to promote pay equity

Athena+ Program

ativa gente athena+

As part of our commitment to increase the presence of women in areas with historically lower representation, we strengthened the Athena+ program, which focuses on accelerating development and preparing women for new challenges in the commercial area. The initiative aims to contribute to greater diversity in the sales force through capacity-building, development, and empowerment actions for these women.

127
participants in 2025

16
participating employees positively impacted (considering merit, promotions, and lateral moves)

15
activities conducted, including eight group coaching sessions, five thematic meetings, and two meetings with the vice presidents

Racial equity

Vibra's commitment to racial equity is reflected in initiatives aimed at developing and expanding opportunities for Black and brown people within the organization. In 2025, the Ananse program was launched, with the aim of providing more tools and resources to accelerate the professional development and strengthen the careers of Black individuals at the company.

The company also joined the Movement for Racial Equity (Mover), a coalition of more than 50 businesses focused on inclusion and diversity, particularly in leadership positions. Through this partnership, Ananse has already awarded more than 1,100 scholarships, benefiting over 600 employees through language courses and technical and behavioral training, thereby enhancing their skills and strengthening the company's diverse talent pool.

Vibra's commitment to this cause also includes promoting Black culture. During the 2025 Black Awareness Month, Vibra hosted a lecture led by Mafoane Odara on the topic "The New Game of High Performance: Reading the Scenario, Transparency, and Care in Relationships," emphasizing the importance of dialogue, empathy, and courage in tackling difficult conversations as an essential part of racial literacy and the creation of more conscious and inclusive corporate environments.

Vibra recognizes that increasing Black representation in leadership positions is a structural challenge, underscoring the need for ongoing efforts to combat racism and promote career development and advancement.

ativa gente
ananse

600
participating employees

1,100
scholarships

We have joined Mover, furthering our commitment to racial equity

Literacy initiatives

We maintain a DE&I literacy agenda focused on raising awareness and promoting an increasingly inclusive organizational culture. These initiatives target different audiences, with a particular focus on leadership development, as leaders are recognized as key drivers in embedding these priorities into the organization's strategy and culture.

In the area of leadership, initiatives were implemented in 2025 aimed at strengthening inclusive management and fostering ongoing engagement among managers. The Inclusive Leadership module, offered by the Leadership Academy, provided training focused on developing skills to create more diverse, respectful, and psychologically safe work environments.

For the general public and business units, 27 initiatives were conducted throughout the year, addressing various aspects of diversity and inclusion. We also conduct literacy initiatives directly within our operational and administrative departments, including in-person meetings that have facilitated interaction and the exchange of experiences among teams from different areas of the business.

Health and **well-being**

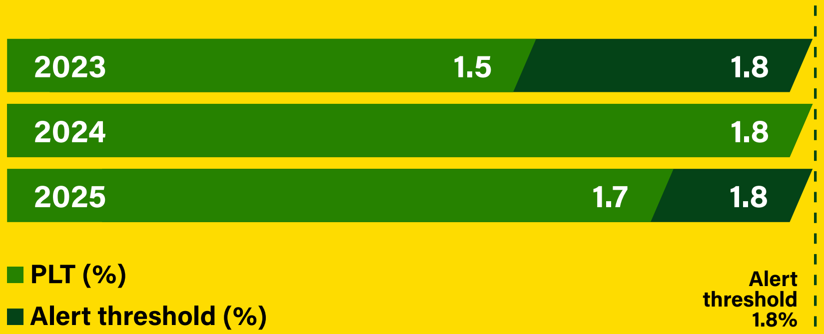
GRI 3-3 – Health, safety, and well-being, 403-1, 403-10

In 2025, we consistently strengthened our agenda for employee health, well-being, and quality of life through the *Estar Bem* (Being Well) Program, which is now organized into eight areas (*learn more on page 94*). This has enabled us to consolidate our integrated health and prevention model, with a focus on proactive care. In addition, occupational health initiatives have been stepped up within the operational units, expanding on-site care from approximately 45% to 84% of the workforce.

Another key finding is that, even with the increase in on-site work under the hybrid model, the perception of work-life balance rose by 13 percentage points in the employee engagement survey, reflecting a stronger culture of respect for work schedules and the active role of leadership.

The *Estar Bem* Program reinforces our commitment to proactive care

Percentage of lost time (PLT)



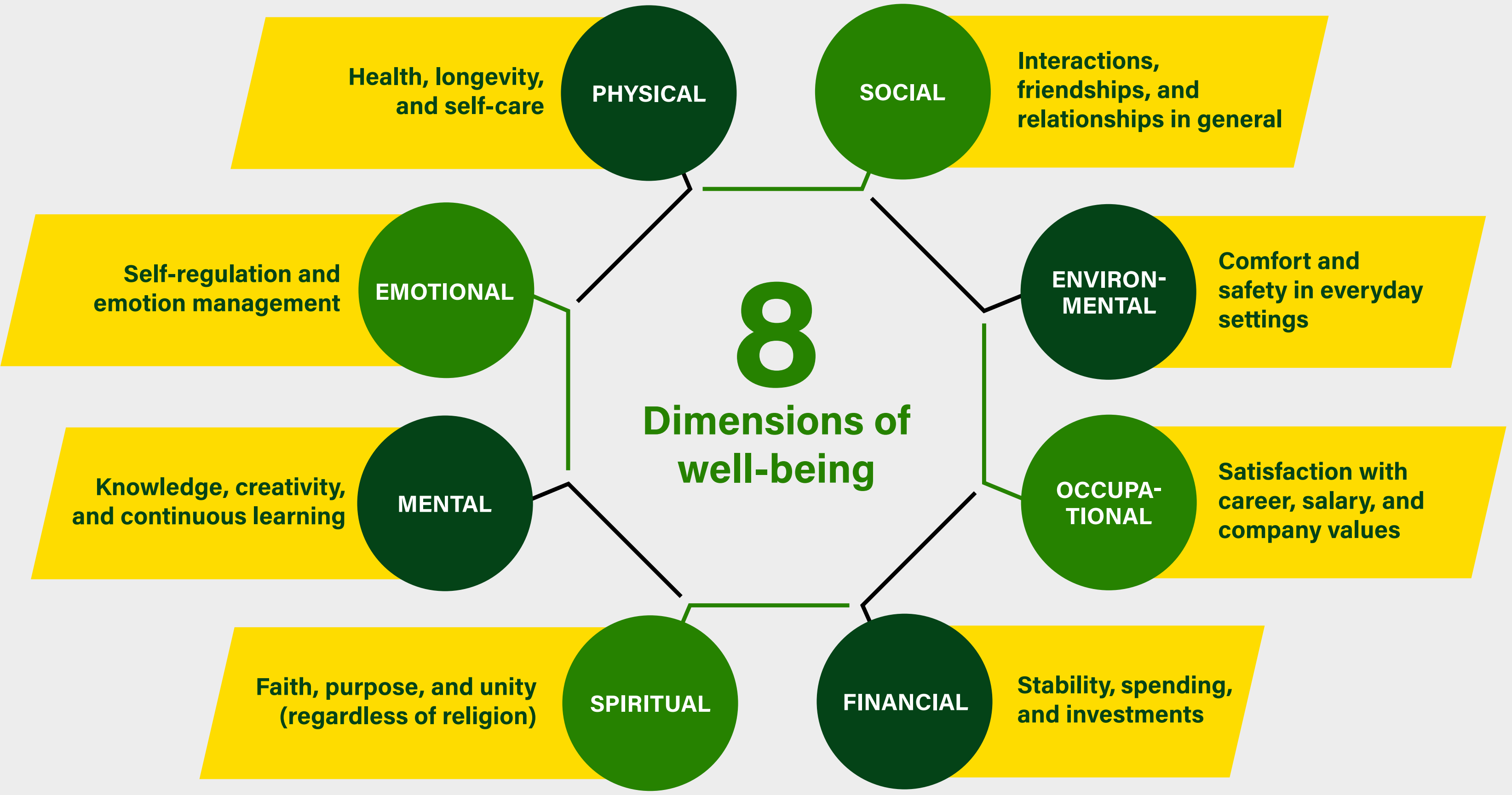
Estar Bem Program

Estar Bem, our quality of life and healthy lifestyle program, was redesigned and expanded to become an umbrella initiative structured around eight dimensions—physical, emotional, mental, social, occupational, financial, spiritual, and environmental—bringing together initiatives that promote a holistic approach to well-being.

Estar Bem Week

In April 2025, Vibra held its *Estar Bem* Health Week at 45 locations, reaching 85% of its employees and providing more than 4,800 consultations. The initiative included activities focused on various aspects of well-being, such as blood pressure and blood sugar screenings, shiatsu sessions, activities in partnership with SESC, nutritional guidance, and the Posture Check. The week was organized as a circuit, in which employees moved through different care stations, providing a more comprehensive, dynamic, and educational experience that emphasized the importance of self-care, prevention, and well-being in an integrated manner.

The eight dimensions of well-being



8

Physical

We encourage the adoption of healthy habits through partnerships with fitness platforms and gym chains, a gamified app designed to encourage physical activity, and structured occupational health initiatives. We offer Primary Health Care (PHC) with free and unlimited telemedicine consultations, ensuring continuous care from a family physician. We also offer health and dental insurance plans that cover dependents, ensuring comprehensive care for families.

This initiative also includes an annual vaccination campaign, follow-up care for patients with chronic conditions and pregnant women, nutritional guidance, workplace exercise programs, and relaxation areas, all designed to promote physical and emotional well-being in the workplace.

Based on ongoing and preventive care, the Primary Care program achieved a 90% participation rate among participants. This prevention-oriented strategy helped reverse the health plan cost curve, with approximately 62% of utilization concentrated in outpatient care in 2025, demonstrating a greater focus on early care and a reduction in high-complexity demands.

Additionally, the company offers copayment waivers for employees and dependents for preventive health exams for women (such as mammograms and cervical cancer screenings) and for men (such as the PSA test), encouraging adherence to preventive care. As a result of this initiative, by 2025, the rate of preventive screenings had increased significantly, reaching 81% among women—up from 34% in 2024—and 64% among men—up from 53% the previous year—demonstrating the effectiveness of efforts to promote prevention and self-care.

8

Emotional

Launched in 2025, the Mental Health Program takes a preventive and integrated approach, featuring monitoring of psychosocial risks, specialized psychological care, active case management, and support for returning to work. The program includes leadership training and literacy initiatives at the facilities.

As a result of these initiatives, we saw a 17% decrease in mental health-related absences compared to 2024. This finding takes on even greater significance in the national context, where Brazil has been recording record-high rates of sick leave due to mental health issues, according to official data. Contrary to this trend, Vibra, through a structured and ongoing people-care approach, demonstrates the effectiveness of its health and well-being programs, consolidating important progress in promoting healthier, more sustainable and more productive work environments. This initiative is complemented by focus groups and the Social Support service, which, over the course of the year, provided support to 286 employees, helping to reduce the severity of their issues in 56% of the cases handled and reinforcing the company's commitment to comprehensive care and support for its employees.

Mental Health Program

Vibra's Mental Health Program takes an integrated approach to its activities, ranging from risk assessment to ongoing monitoring and continuous evaluation of the initiatives implemented.

Diagnosis: structured assessment of psychosocial risks and mental health needs at the company's facilities. Conducting a survey and identifying organizational factors contributing to psychosocial risks across all units, with the results informing specific action plans starting in 2026.

Education and awareness: promoting mental health literacy and combating stigma through educational initiatives and forums for dialogue:

- Leadership training, including a dedicated learning pathway at the Leadership Academy, and Business Partners for early identification and appropriate referral, working in coordination with the healthcare network;
- Focus groups were held at approximately 40% of the physical locations, reaching about 79% of the target audience;
- Institutional campaigns and educational content aimed at promoting self-care and the early identification of signs of emotional distress.

Prevention and promotion: preventive measures focused on reducing risks and promoting well-being in the workplace.

Intervention and follow-up: structured support for employees in emotionally vulnerable situations, ensuring continuity of care. This includes the following initiatives:

- Personalized support for employees, with an in-house health team;
- Support for returning to work after a leave of absence;
- Inclusion of psychiatric care in the primary care program (PCP) with a dedicated and exclusive schedule for Vibra employees, free of charge and available online;
- Online psychological counseling through a partner app, including up to 30 complementary sessions per semester.

Continuous assessment: continuous monitoring of the actions implemented and refinement of the strategies:

- Analysis of the results of the psychosocial risk survey;
- Monitoring of indicators related to absences and the use of support services;
- Periodic review of program initiatives, based on data and evidence.

Spiritual/Purpose
We offer the *Jornada da Parentalidade* (Parenting Journey) Program, which provides clinical support from pregnancy to the postpartum period, as well as expanded maternity and paternity leave policies. We also offer support for significant life events and the Special Assistance Program, designed for employees who have dependents with disabilities.

Mental
We encourage continuous development through educational partnerships, lectures, and our corporate university, thereby strengthening training and life-long learning.

Social
We offer educational benefits for dependents, supporting work-life balance and contributing to the development of future generations.

Occupational
We have implemented structured recognition and development programs based on meritocracy, short-term incentives, performance bonuses, and Y-shaped career paths, valuing both leaders and technical specialists.

Financial
We promote financial literacy and provide practical tools for budgeting and long-term planning, as well as an internal page featuring a variety of content and tips. This package is complemented by benefits such as private pension plans, life insurance, payroll loans, and other solutions that enhance employees' financial security.

Safety

GRI 3-3 – Health, safety, and well-being, 403-1, 403-2, 403-4, 403-7, EM-RM-320a.2

At Vibra, safety is a strategic driver of all our decisions. We have implemented a range of measures to protect our employees and view safety as a process of continuous improvement, reinforcing our ongoing commitment to improving working conditions and preventing accidents, fatalities, and occupational illnesses.

Documents and policies reinforce or commitment to this issue, such as **the Health, Safety, and Environment Policy (SSMA)** and the Charter of Commitment to Life, a manifesto launched in 2024 that commits the entire company to the responsibility of promoting a safe environment for all professionals, including direct and contract employees. The charter, which aims to strengthen the company's internal culture, states that safety, the environment, and physical and emotional well-being take precedence over any financial results. In 2025, we revised the company's Golden Rules, a set of ten mandatory principles designed to prevent harm to people, the environment, and facilities, as well as to strengthen the process safety culture. Compliance with these rules has the potential to ensure a consistent reduction in the number of accidents and fatalities in activities and operations. The relaunch was accompanied by a training which was mandatory for the entire workforce.

We have updated our Golden Rules for Safety

To ensure the employees' ongoing awareness and up-to-date knowledge about safety, we maintain a robust training agenda covering safety fundamentals, prevention of serious and fatal accidents, traffic safety education, training based on the Risk Management Program, and regulatory standards applicable to each hazardous activity. In addition, all Executive Board meetings begin with safety-related reports, and the onboarding process includes a dedicated presentation on occupational health and safety that lasts about an hour for all new employees.

GOLDEN RULES

1. **MENTAL STATES, ALCOHOL, AND OTHER DRUGS**
Never work while under the influence of medication, alcohol, or other drugs, or in a mental state that impairs your ability to work.

2. **EDUCATION AND TRAINING**
Never perform tasks or operate equipment unless you have been properly trained and authorized to do so.

3. **ROUTE AND SAFE POSITIONING**
Always walk in safe areas and never stand under suspended loads or in situations where there is a risk of being crushed.

4. **WORK PERMIT AND ENERGY LOCKOUT**
Never perform work without a work permit, and make sure that all power sources have been locked out.

5. **PERSONAL PROTECTIVE EQUIPMENT**
Always wear the personal protective equipment appropriate for the tasks you will be performing.

6. **TOOLS AND EQUIPMENT**
Never use tools or equipment that are in poor condition, makeshift, or without proper training in their use.

7. **CONFINED SPACE AND EXPLOSIVE ATMOSPHERE**
Never enter a confined space without authorization, and never perform hot work in an explosive atmosphere.

8. **WORK AT HEIGHT**
Never perform work at heights without authorization and without using fall protection equipment.

9. **BE AWARE OF CHANGES**
Never make any changes without prior authorization and a risk assessment.

10. **TRAFFIC SAFETY**
Observe traffic laws, practice defensive driving, and never use your cell phone while driving.

Risk analysis and prevention

The risk-based management program has made even more significant progress and has adopted the PSIF concept – Potential Serious Injury or Fatality and PSEI – Potential Serious Environmental Impact, which establish a system for identifying and addressing critical scenarios that could cause serious accidents at the company's facilities or damage to the environment. Addressing the security risks identified in this process has become Vibra's primary criterion for prioritizing investments, even taking precedence over strategic growth projects. In the year, approximately BRL 130 million was allocated to projects specifically aimed at eliminating operational risks. As a result, more than 100% of the serious risks identified were addressed and mitigated through engineering interventions, procedural reviews, and training.

In 2025, we continued updating the Risk Analysis Studies (RAS) for our facilities to quantify the risks posed to surrounding communities, using techniques for hazard identification, assessment of the extent of physical effects, vulnerability analysis, and the estimation of accident frequencies. The RAS also maps the unit's risks by means of Preliminary Risk Analyses (PRA).

Risk Management Programs (RMPs) are continuously reviewed to assess and classify occupational risks (physical, chemical, biological, ergonomic, and accident-related) and to define control measures, such as personal protective equipment (PPE) and collective protective equipment (CPE) appropriate for each activity, as well as action plans for risk mitigation. In 2025, a project was launched to map psychosocial risks, which will provide insights for addressing conditions that may affect human behavior.

In 2025, process safety management was also initiated, with several initiatives across a range of activities such as: conducting Process Safety Diagnostics at selected units, training leaders and site employees on process safety concepts, reviewing the Emergency Response and Change Management Plans, and monitoring the process safety indicator.

In 2025, we had no lost-time accidents at the lubricants plant, thanks to the implementation of the human factors program and structural measures that enhanced worker safety. For example, we can cite the replacement of gas-powered forklifts with electric models, which eliminates risks associated with fuel fumes and improves ergonomics. The automation of the new plant has also helped reduce physical strain and exposure to operational risks.

Accident and Incident Management

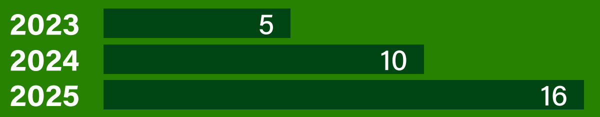
EM-RM-540a.3

When workplace accidents occur, we follow structured and documented investigation procedures. Based on the root causes identified, we implement corrective measures and promote continuous improvement by applying lessons learned and sharing best practices with other facilities.

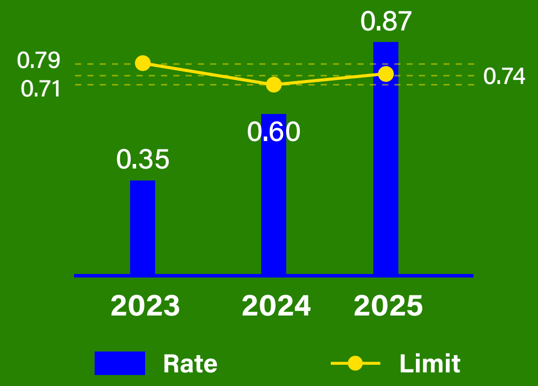
The Lost-Time Injury Frequency Rate (LTIFR) in 2025 was 0.87, up compared to previous years. In response to this scenario, the company launched the VIBRA for Life Program, focused on reducing accidents involving people and strengthening its safety culture through three main areas: enhancing the onboarding process for new employees; aligning ongoing safety programs with a Human and Organizational Factors approach, and empowering the workforce through a strong safety culture.

Lost-time injury frequency rate (LTIFR)

Number of accidents



Injury rate and alert threshold (per million man-hours at risk)



Total Recordable Incident Rate (TRIR) – VIBRA EM-RM-320a.1

Note: we include both lost-time and non-lost-time accidents, covering both our own workforce and contracted personnel (on-site and off-site). The 2024 data was restated compared with the previous reporting cycle, excluding first-aid cases, in alignment with the OSHA methodology. GRI 2-4

Our **social commitment**

Zero Sexual Violence: **Our Cause**

Zero Sexual Violence Movement:

204 signatory companies

2 million+ employees reached

In 2025, our social cause gained momentum and became not just Vibra's cause, but that of many people, companies, and civil society organizations. Since 2023, when we made combating sexual violence against children and adolescents the focus of our efforts, our goal has been to engage society in this critical and complex issue. Although it is considered a complex issue, we have gained important allies, and in March 2025, the Zero Sexual Violence Movement was launched to prevent sexual violence against children and adolescents.

In addition to Vibra, the initiative was launched with support from Grupo Mulheres do Brasil, Childhood Brasil, and Instituto Liberta. More than 100 companies attended the launch in São Paulo (SP). The event was attended by CEOs, C-level executives, directors, and experts from the private sector and civil society organizations, who made a collective commitment to address this serious issue.

The initiative aims to disseminate information and encourage companies to take action within their ecosystems, raising awareness among employees and partners about the urgency of the matter.

Signatory companies formalize their participation through a Letter of Commitment, undertaking to promote strategic initiatives among their internal audiences and other stakeholders with the goal of building a network of advocates and ambassadors for the cause.

Companies can join the initiative and download communication materials and promotional items to engage their employees and other stakeholders at www.violenciasexualzero.com.br. By the end of 2025, the movement already amassed 204 participating organizations.

Throughout the year, in addition to various individual initiatives conducted by the signatory companies, the movement took advantage of National Day to Combat Sexual Abuse and Exploitation of Children and Adolescents, observed on May 18, to organize a wide-ranging program of engagement and awareness-raising initiatives held throughout the month.

Another significant event took place in August, when the movement brought together some 70 CEOs and business leaders in São Paulo (SP) discuss strategies for expanding the network of child and adolescent protection agents. One of the highlights of the event was the presence of Marianna Brennand, director of the film *Manas*, and Carolina Benevides, one of the producers, who used scenes from the film—which addresses sexual violence against girls on Marajó Island (PA)—to discuss the topic with the audience.

Engagement within the Vibra ecosystem

Over 2025, we carried out initiatives to engage our stakeholders in the fight against sexual violence against children and adolescents, in line with the goals of the movement we created.

As part of the events marking National Day to Combat Sexual Abuse and Exploitation of Children and (May 18) we launched the "Zero Sexual Violence" campaign. With the support of our employees and strategic partners, we seek to maximize the reach and impact of the initiative, raising awareness among as many people as possible about the importance of confronting this serious human rights violation. Examples included awareness activities during the Stock Car race at Interlagos (São Paulo) featuring Júlia Yamaguchi, Felipe Massa, and Julio Campos; activations during the Copa Truck event, also at Interlagos, with Bia Figueiredo and Diogo Moscato; and promotions during Copa do Brasil matches and concerts held at Vibra SP. The campaign also featured advertisements reinforcing the importance of the cause and encouraged the public to report crimes through Brazil's Dial 100 hotline, reaching an estimated 10 million people.

In October, a livestream was held on sexual violence in digital environments, featuring experts such as educator Sheylli Caleffi; Federal Police chief Rafaella Vieira; Luciana Temer, CEO of Instituto Liberta; and Laís Peretto, Executive Director of Childhood Brasil, among other key voices in the cause. The livestream is available on the Movimento Violência Sexual Zero YouTube channel.

Through our corporate university, Ativamente, we also made available a course on Zero Sexual Violence Open to all employees, the training explains in practical and straightforward terms how to identify, prevent, and combat this type of violence with responsibility and empathy.

We ended the year with 55% of our partner carriers having signed on to the *Na Mão Certa* Program, a corporate initiative against the sexual exploitation of children and adolescents on Brazilian highways, created by Childhood Brasil, of which we are a platinum sponsor. In addition, during a workshop with all of our transportation providers, we recognized the best awareness campaigns for the cause conducted by these companies.

10 million people impacted by our campaign associated with May 18th

55% of our partner carriers participate in the *Na Mão Certa* Program

Inconvenience Store tours the country

To raise awareness regarding our cause, we created the Inconvenience Store, an installation that reinterprets the traditional concept of convenience stores to raise public awareness of an urgent issue. Instead of the usual exhibits, visitors are treated to an immersive and powerful experience, featuring real data that lays bare the gravity of sexual violence against children and adolescents and calls on society to take action, emphasizing the importance of reporting such incidents via Disque 100 hotline.

In March 2025, the Inconvenience Store set up shop for four days on the Paulista Avenue, in São Paulo (SP). It then traveled throughout Brazil to attend events such as COP30 in Belém (PA); the Web Summit in Rio de Janeiro (RJ); the Rede Mulher Empreendedora (RME) Festival; and the Environmental Leaders in the Energy Sector (LASE) Meeting, both in São Paulo (SP). In addition, the store also participated in events organized by Vibra, such as *Vem de Vibra* and Investor Day. The initiative impacted more than 2 million people, won the silver medal at the Ampro Awards 2025, and will continue its nationwide journey in 2026.

Relationship with the **communities** GRI 2-29, 413-1, 413-2

We are committed to establishing respectful and transparent relationships with the communities where we operate. In 2025, we continued developing our relationship program, building on the work done in the previous cycle, which involved mapping and researching 55 units, with 11 selected for participation. Prioritization was based on criteria such as vulnerability, level of engagement, history of complaints and conflicts, and the company's strategic assessment. Across the 11 communities—10 located near operational units and one adjacent to the company's headquarters—action plans, individual mentoring sessions, and one group mentoring session were carried out. Among the initiatives implemented by the units, highlights included strengthening relationships with neighboring businesses, organizing community events, and promoting corporate volunteer campaigns.

The company also maintains ongoing attention to the potential adverse impacts associated with its presence in these communities, such as increased vehicle and pedestrian traffic around its facilities, which may result in environmental and noise pollution; groundwater and soil contamination; impacts arising from traffic accidents, including deterioration in air quality; community displacement and property expropriation; and higher rates of prostitution and the sexual exploitation of children and adolescents. We are taking steps to mitigate these potential impacts at all our facilities. Specifically at the São José dos Campos (SP) facility, we implement preventive environmental management, including site remediation and periodic measurements at neighboring homes.

11
communities selected to receive initiatives

We foster relationships with the communities where we operate based on respect and transparency

Cidade **iNova 2030**

As part of our community engagement program, we launched the *Cidade iNova 2030* project in August 2025, which aims to promote development and generate social impact in the Cidade Nova district, in downtown Rio de Janeiro (RJ) where the company's headquarters are located.

Through this initiative, we aim to build closer ties with the community and improve the quality of life for local residents through initiatives focused on education, entrepreneurship, and community development. To carry out this initiative, we engaged in dialogue with the local community, identified opportunities for improvement, and developed a project with specific goals and measurable indicators. By doing so, we hope to leave a legacy in an area with a history of degradation and poverty.

The project's launch was marked by a community service event held on National Volunteer Day (August 28), which brought together approximately 200 Vibra employees who interacted with 540 residents. The program included graffiti workshops, a lecture for students taking a college prep course, book clubs, eye screenings for 400 children, and a visit to the Crescer e Viver Circus. Júlia Yamaguchi, an actress from the Netflix *Sintonia* series, took part in a conversation with young people from the Papo Reto theater project.

As the first initiative of this project, we began supporting the Mário Claudio Municipal School, located in Rio Comprido, with support from the NGO Parceiros da Educação. The program includes academic tutoring, teacher training, and support for school administration. This support will continue in 2026 and is expected to be expanded to other public schools in the region.

670
people served

Key areas of focus

	IMPROVING THE QUALITY OF EDUCATION	STRENGTHENING LOCAL BUSINESSES	VALUING THE TERRITORY
Objective	To provide opportunities for transforming social reality through higher-quality education in the region	To build the capacity of local businesses and strengthen their institutional foundations	To revitalize the region through cultural and sports initiatives and the repurposing of collective spaces
Initiatives carried out	▪ Partnership with Mário Cláudio School ▪ Eye care outreach event ▪ Support for the Future Meta Educação Initiative	▪ Partnership with São Carlos Ativo's college prep program ▪ College entrance exam prep class at the Vibra office ▪ Partnership with Livreteria Popular	▪ Volunteer Day celebrating local identity (a mural featuring notable figures from the region) ▪ Partnerships with Meta Educação (Papo Reto) ▪ Partnership with the Crescer e Viver Circus (Território Inventivo)
Results	**550** children and adolescents covered **BRL 582,000** invested	**70** children and adolescents covered **BRL 25,000** invested	**50** young people served + residents of Cidade Nova **BRL 877,000** invested

Support for **social projects**

Vibra channels funds from tax incentive laws into social projects across three areas: strengthening the safety net and preventing sexual violence against children and adolescents, thereby expanding its social mission; developing initiatives under the *Cidade iNova 2030* project; and bolstering community engagement initiatives in the areas surrounding its operations. In 2025, these resources totaled BRL 4.146 million and directly impacted 3,689 children, adolescents, young people, and senior citizens. Check out the full list of projects benefited to the side.

3,600
children and adolescents impacted by social projects

Social cause

TRANSFORMING LIVES

Establishment of a support center for children and adolescents who are victims of sexual abuse and exploitation, providing multidisciplinary care for victims and promoting public awareness to prevent abuse and strengthen the protection of children and adolescents in urban areas, along rivers, and in riverside communities.

Location: Santarém (PA)
Number of people impacted:
200 children and adolescents
Amount allocated: BRL 132,100
(FIA – Fund for Childhood and Adolescence)

VOZES DAS ÁGUAS (WATER VOICES)

This project carries out activities related to the identification, prevention, reporting, and protection of children and adolescents, with a primary focus on communities located far from the municipal seat. It also offers training for professionals in the municipality's Rights Protection System

Location: Breves (PA)
Number of people impacted:
100 children and adolescents
Amount allocated: BRL 335,000 (FIA)

PROTEGER (PROTECT)

This initiative promotes the dissemination within society of practices for identifying, preventing, reporting, and protecting children and adolescents, particularly through recreational, sports, and cultural activities in collaboration with schools and other community centers

Location: Bacarena (PA)
Number of people impacted:
200 children and adolescents
Amount allocated: BRL 335,000 (FIA)

GROWING UP WITHOUT VIOLENCE

Establishment of a support center to prevent and remove children and adolescents from situations of sexual abuse and exploitation, providing multidisciplinary care for victims and raising awareness in the community, with a focus on the riverside region

Location: Mojuí dos Campos (PA)
Number of people impacted:
200 young people
Amount allocated: BRL 200,000 (FIA)

GROWN-UPS: SOCIAL MEDIA FOR ENTREPRENEURSHIP

This initiative promotes social media training courses for employability in the Young Apprentice program. With modules covering Digital Marketing, Social Media, Digital Tools, and Artificial Intelligence, the program serves as a tool for entrepreneurship and income generation for adolescents living in situations of vulnerability and social risk in the northern region of Manaus

Location: Manaus (AM)
Number of people impacted:
100 young people
Amount allocated: BRL 125,900 (FIA – Fund for Childhood and Adolescence)

GENTE GRANDE (BIG PEOPLE)

Support services for young people in the Vicente Pizon area, with the goal of referring them to Young Apprentice programs

Location: Fortaleza (CE)
Number of people impacted:
300 young people
Amount allocated: BRL 300,000 (FIA)

Cidade iNova 2030

REFORÇO DO FUTURO (TUTORING OF THE FUTURE)

In partnership with Meta Educação, the initiative offers tutoring to help students develop their Portuguese language skills and logical reasoning abilities using creative methods

Location: Rio de Janeiro (RJ)
Number of people impacted:
140 children and adolescents
Amount allocated: BRL 153,000 (ISS)

PAPO RETO (STRAIGHT TALK)

Performing arts workshop for young people from Cidade Nova and Estácio, organized in partnership with Meta Educação

Location: Rio de Janeiro (RJ)
Number of people impacted: 40 young people.
Allocated amount: BRL 200,000 (ISS) + BRL 200,000 (Culture Incentive Law).

TERRITÓRIO INVENTIVO (INVENTIVE TERRITORY)

Exhibition on the Inventive Territory project, a technology and memory platform that seeks to map and assess the cultural, social, and historical richness of Cidade Nova, at the Museum of Afro-Brazilian History and Culture (Muhcab)

Location: Rio de Janeiro (RJ)
Amount allocated: BRL 577,000
(Culture Incentive Law).

BRINCANDO NA QUADRA (PLAYING ON THE COURT)

Renovation of a multi-purpose sports court of up to 450 m² at a public school or nonprofit organization located in the Cidade Nova neighborhood of Rio de Janeiro. Once construction work has been completed, a two-month series of sports workshops will be held in basketball, handball, volleyball, and futsal, aimed at children and teenagers aged 6 to 14

Location: Rio de Janeiro (RJ)
Number of people impacted:
500 children and adolescents
Amount allocated:
BRL 550,000
(Sports Incentive Law).

Relationships with communities

BACCARELLI MUSIC SCHOOL

This project offers music lessons to children and young people in the Heliópolis district of the capital city of São Paulo.

Location: São Paulo, SP.
Number of people impacted: 1,650 children and adolescents
Amount allocated: BRL 350,000 (Culture Incentive Law).

PROJETANDO CAMPEÕES (DEVELOPING CHAMPIONS)

Establishment of a soccer academy for children aged 6 to 11 years who are enrolled in the city's public schools

Location: São José dos Campos (SP)
Number of people impacted: 100 children
Amount allocated: BRL 388,300 (Sports Incentive Law).

DAY CENTER AT ILPI: FROM DIAGNOSIS TO INTERVENTION

Support provided by Comerc Energia to implement improvements at the Assistência Vicentina de Três Pontas facility, enhancing safety and comfort, as well as funding the hiring of specialized professionals—including an occupational therapist, psychologist, caregiver, and social worker—to provide cognitive, therapeutic, and recreational activities for older adults

Location: Três Pontas (MG)
Number of people impacted: 75 elderly people
Amount allocated: BRL 100,000 (Fund for the Elderly)

CARING WITH LOVE

Comerc Energia supports the Casa Frederico Ozanam Senior Care Center in providing essential daytime care for seniors with varying levels of dependency, including meals, cultural, recreational, and sports activities, digital literacy and literacy programs, as well as healthcare services

Location: Diamantina (MG)
Number of people impacted: 34 elderly people
Amount allocated: BRL 100,000 (Fund for the Elderly)

AGING WITH DIGNITY: RIGHTS AND AUTONOMY

Organizing activities that strengthen emotional and social bonds, including lectures, discussion groups, recreational workshops, and home visits. Providing a multidisciplinary team focused on preventing violence and ensuring that older adults can age in a healthy, dignified, and respectful manner

Location: Serra Talhada (PE)
Number of people impacted: 50 elderly people
Amount allocated: BRL 100,000 (Fund for the Elderly)

Climate Change and energy transition

Climate Strategy

Energy Efficiency

Emissions

Risks and Opportunities Associated Climate Change

Climate **strategy**

GRI 3-3 – Climate change and energy transition, 102-1, SASB EM-RM-110a.2

Climate change and the energy transition are central pillars of Vibra's strategy. The topic is addressed as a driver of business resilience, competitiveness, and long-term value creation, considering both physical impacts—such as extreme events and their effects on operations and logistics—and the risks and opportunities associated with the transition to a low-carbon economy, including regulation, technology, consumer behavior, input availability, and access to financing.

Guided by our **Climate Change and Energy Transition Policy**, approved by the Executive Board, we have structured a climate agenda that integrates governance, risk management, decarbonization, and value chain engagement. This agenda guides priorities and initiatives aimed at reducing emissions, developing energy solutions, and advancing the maturity of climate management throughout the supply chain.

Vibra and Comerc Energia at COP30

In partnership with Comerc Energia, Vibra reinforced its leadership in the global energy and sustainability agenda through an active presence at COP30, participating in panels and initiatives held at official venues and partner spaces, including Casa Brasil—where the company operated the Inconvenience Store throughout the event (*see page 102*)—and the HUB Mulheres Inspiradoras. The joint agenda underscored a commitment to a responsible energy transition that balances economic growth, energy security, and environmental responsibility.

Throughout the meeting, we contributed to discussions on biofuels, the expansion of access to clean energy in remote areas, and efforts to combat sexual violence against children and adolescents. Comerc also offset emissions related to the operations of Casa Brasil and the Global Citizen Festival: Amazon, through the purchase of carbon credits generated by the Brígida and Bon Nome solar power plants.

Key drivers of the climate strategy

- **Emission reduction and management (Scopes 1 and 2) with a focus on operational efficiency, renewable energy, and decarbonization levers in the logistics chain**
- **Multi-energy portfolio as a driver of growth and adaptation to the energy transition, expanding low-carbon solutions and diversified energy alternatives**
- **Engagement of the value chain to enhance transparency, data quality, and climate action among suppliers, carriers, and partners**
- **Management of climate-related risks and opportunities through approaches aligned with the recommendations of TCFD, thereby strengthening resilience and strategic planning**

Energy Transition Plan

The Energy Transition Plan sets out the vision and pathways for evolving the business model toward solutions compatible with the energy transition, defining areas of focus, priorities, and monitoring mechanisms. For more details about the Plan, see the *TPT Report*.

Our goals include maintaining an 8% reduction in absolute scope 1 and 2 GHG emissions relative to the 2019 baseline, achieving carbon neutrality for these emissions from 2025 onward, and reducing scope 3 GHG emission intensity by 9% (tCO_2e/GJ) by 2030.

To strengthen the integration of climate-related considerations into decision-making processes, Vibra conducted an internal carbon pricing study to support the understanding of the economic value of greenhouse gas emissions across the Company's activities. The study enables the assessment of costs and opportunities associated with the transition to a low-carbon economy, as well as the evaluation of the cost-effectiveness of emissions reduction initiatives. The results are being considered to inform future developments in the Company's management of climate-related risks and opportunities. (*learn more in the TCFD Report*).

In this context, the multi-energy portfolio (*see the image showing all areas of operation on* *page 18*) expands Vibra's ability to provide customers with a diversified range of energy solutions, supporting those who choose to reduce their emissions intensity over time while strengthening the company's competitiveness in the face of regulatory and market changes. As far as we are concerned, fossil fuels, biofuels, and solar energy are not in competition with one another. They form a complementary framework that ensures energy security, competitiveness, and reduced emissions. We view the energy transition not as a process of replacement, but as one of integration. We offer a wide range of services to support companies in their energy transition through Comerc Energia (*see more on page 55*) and are making investments to expand our biofuel offerings (*see more on page 57*).

Note: In line with its commitment to transparency, Vibra announces the cancellation of its scope 3 carbon neutrality target for 2050.

9%
reduction in scope 3 GHG emission intensity ($tCO2)_2eq$/GJ) until 2030

+ **Click here** to learn more about our Energy Transition Plan

CO_2 emissions offsetting at events

Through Comerc Energia, we offset CO_2 emissions at major events across the country. In 2025, more than 13,000 tons of CO_2e generated by the following events were offset:

- "Globo TV" Box Seats on Sapucaí Avenue (Rio de Janeiro Carnival)
- Vem de Vibra
- Lollapalooza Brazil
- seis & seis (The News' official event in São Paulo)
- Marilson Street Race Circuit (Castilho Stage)
- Casa Brasil Belém 2025 at COP30
- Global Citizen Festival: Amazon
- Brazilian Forum of Leaders in Electric Power and Oil & Gas
- Ethos Conference
- I-REC Day Brazil
- LASE - Environmental Leaders in the Energy Sector
- CAMBI

We support suppliers in adopting climate-friendly practices

Value chain engagement

GRI 2-29

Recognizing that a significant share of emissions originates within the value chain, we are working to strengthen engagement and transparency initiatives with suppliers, carriers, and business partners. The goal is to improve the quality of information, promote reduction targets and plans, and accelerate the adoption of best climate practices.

As part of its commitment to transparency and continuous improvement, Vibra encouraged 76 suppliers, including transportation companies, to participate in CDP Supply Chain, reinforcing expectations regarding reporting, data quality, and climate action plans. The program helps identify risks, pinpoint opportunities for reduction, and support the development of the supply chain toward internationally recognized standards.

In addition, we used a DeepESG digital solution to support nine transportation companies in preparing their first GHG inventories, marking the beginning of their climate journey. This approach strengthens emissions management by category (including logistics and transportation) and improves the ability to prioritize initiatives with the greatest potential for impact.

Vibra also promotes practical initiatives focused on engagement, education, and recognition, creating opportunities to share best practices in efficiency, safety, and responsible driving, all of which have a direct impact on energy consumption and emissions. Initiatives such as the *DEZtaque* Program (*see more on* *page 52*), ESG Moment (*see more on* *page 52*) and the Climate Change Workshop reinforce the culture, engagement and execution capacity with partners and teams.

Solar Energy in the Pykany Village

Comerc Energia, in partnership with Micropower, installed 35 solar systems with batteries in the Pykany Village, located in the Kayapó-Menkragnoti Indigenous Land (PA), bringing clean energy to homes, a school and a health post, directly benefiting more than 130 people. The initiative demonstrates that renewable energy generation in remote communities is both viable and transformative, while underscoring the importance of combining different sources and technologies to achieve a safe, inclusive, and balanced energy transition—connecting the energy that powers us with the energy that transforms us.

76
suppliers participated in our emissions management program

Energy **efficiency**

Our commitment to energy transition is woven into our daily operations. We have invested in modernizing our facilities to improve energy efficiency and implemented initiatives to expand the use of renewable energy sources.

Year after year, we have increased our use of renewable fuels, in line with our internal policy, which prioritizes the use of ethanol for our light-duty fleet and aligns with the mandatory increase in the percentage of biodiesel in the diesel fuel used in our equipment.

In 2025, total energy consumption across our value chain decreased by 4% compared with 2024. This improvement reflects our logistics optimization strategy, which combined route redesign with the adoption of more energy-efficient modes of transport.

In addition, our consumption of renewable fuels in direct operations increased by 12%, driven by the greater use of biodiesel and anhydrous ethanol in the fuel mix. Conversely, consumption of non-renewable fuels increased by 7%, primarily due to the higher volume of diesel used in the operation of the Juruti thermal power plant.

Energy consumption (in GJ)

Energy generated from the use of renewable fuels

2023	72,370
2024	88,971
2025	99,058

Energy generated from the consumption of non-renewable fuels

2023	565,964
2024	547,138
2025	585,603

Electricity consumed

2023	150,129
2024	150,170
2025	153,705

Intensity

2023	30.03
2024	29.41
2025	31.25

Note: Energy consumption and intensity in the organization.

Emissions GRI 102-10

Vibra prepares its GHG emissions inventory in accordance with the GHG Protocol methodology and has it independently verified by a third party, ensuring the reliability and credibility of the information. The mapping covers scope 1, 2, and 3 emissions, with a particular focus on the most material categories in our value chain.

As part of the continuous evolution of our reporting boundary, in 2025 we expanded our operational boundary to also include emissions from VBBR Conveniência S.A. and VB0224 Participações Ltda. In addition, we report that the emissions data for Comerc Energia will be featured in detail in our Indicators Report *(on page 127)* and in its 2025 Executive Report, available on the Comerc Energia website.

Throughout this period, we have made progress in integrating databases and refining our methodologies to improve the inventory and expand our analytical capabilities. Support tools and methodologies, such as DeepESG's digital solution, enhance data traceability and consistency while reducing the operational effort required to consolidate information and prioritize mitigation initiatives by category and emission source.

Analysis of the 2025 emissions inventory

Our inventory coverage in 2025 included 143 assets owned by Vibra Energia, representing 85% of the total volume of products sold.

Scope 1
Direct emissions

The primary source in 2025 was stationary combustion, which accounted for approximately 77% of total scope 1 emissions in our corporate inventory, primarily due to the operation of the Juriti thermal power plant (PA). In addition, the nearly 100% increase in mobile combustion compared to the previous cycle was directly driven by the integration of the operations of VB0224 Participações Ltda.

As part of our commitment to continuous improvement, we have also significantly enhanced our reporting on fugitive emissions from fire extinguishers and refrigerant gases, expanding coverage from 2 facilities in 2024 to 46 facilities in 2025, which ensures a more accurate and comprehensive view of our environmental impacts.

Scope 2
Energy-related emissions

In 2025, we made progress on our strategy to decarbonize the electricity sector. We maintained our procurement of renewable energy certificates (I-RECs) at a level similar to that of 2024 and increased the number of operational units participating in the free energy market to 47, of which 11 operate under the Distributed Generation (DG) model. Reinforcing this continued progress, by the first months of 2026 we had expanded this number to 51 units operating in the free energy market.

Scope 3
Other emissions in the value chain

With the Use of Sold Products category accounting for approximately 76% of the inventory's total emissions, our focus in 2025 was to expand the coverage and improve the accuracy of Scope 3 data, achieving the following advances:

- New additions: we incorporated data from VB0224 Participações Ltda. into Categories 1 and 11 of the inventory.
- Product portfolio adjustments:
  - **In category 1** (purchased goods and services), we increased the granularity of the calculations. In addition to the products already considered (pure diesel fuel, pure gasoline, anhydrous ethanol, hydrated ethanol, aviation kerosene, and biodiesel), the following were included: aviation gasoline (AVGAS), sustainable aviation fuel (SAF), commercial gasoline, commercial diesel, fuel oil, and very low-sulfur fuel oil (VLSFO).
  - **In Category 11** (use of products sold), the inventory has been updated to reflect sales trends for 2025. This resulted in the removal of coke and coal (not sold during the period), consolidating the list of products reported in efforts category to: commercial gasoline, commercial diesel fuel, lubricants, hydrated ethanol, fuel oil, kerosene, shale oil, jet fuel, aviation gasoline, and natural gas.

In addition, we enhanced the granularity of our mapping, including in category 6 (Business Travel), which now includes not only air travel data but also rental car use during business trips.

For 2026, our continuous improvement plan includes reporting upstream transportation and distribution (T&D) data for BR Mania and initiating the mapping of categories 5, 7, and 14 (Waste Generated in Operations, Employee Commuting, and Franchises, respectively).

Emissions (tCO_2e)

Scope 1

2023	41,606
2024	40,181
2025	43,149

Scope 2 (purchase decision)

2023	11,668
2024	10,463
2025	10,241

Scope 3

2023	92,454,153
2024	89,822,633
2025	92,106,908

We exceeded the emissions reduction target set for 2025

Performance, targets, and decarbonization strategy GRI 102-4, EM-RM-110a.2

In our energy transition journey, we set a target to maintain an 8% reduction in absolute GHG emissions from scopes 1 and 2. We are pleased to report that we exceeded this target, achieving an 18% reduction.

This performance was driven primarily by a portfolio of strategic projects implemented throughout the year, with particular emphasis on:

1. Energy efficiency projects, reducing steam loss at our facilities, and decommissioning boilers;
2. The increased use of biofuels in our own truck fleet;
3. The continued purchase of renewable energy certificates (I-RECs) and the expansion of the number of facilities operating in the open energy market.

18%
reduction of scope 1 and 2 emissions

These projects not only helped reduce emissions, but also reinforced our cost discipline and operational efficiency.

In parallel, it is important to contextualize the evolution of our Scope 3 emissions, particularly in Category 1 (Purchased Goods and Services). The reported increase in this category does not reflect higher emissions from our indirect operations but rather a significant methodological enhancement aligned with GHG Protocol best practices. As part of the continuous evolution of our ESG agenda, we updated the emission factors used in our calculations, migrating from the Ecoinvent 3.11 database to the latest version, 3.12. Although this change resulted in higher reported emissions, it reflects the use of more accurate and up-to-date data to quantify emissions across our supply chain, reinforcing our commitment to greater transparency and more robust value chain management.

With respect to our Scope 3 emissions intensity target—a 9% reduction (tCO_2e/GJ) by 2030—we made significant progress in 2025. With the inclusion of Comerc Energia within our consolidation boundary, we achieved an 8.2% reduction in emissions intensity. For an energy solutions company of our scale, with a strategic role in supporting the country's energy security and business growth as a natural consequence of our mission, each percentage point reduction in emissions intensity represents a meaningful achievement, reflecting substantial efforts in portfolio transformation and engagement across the entire value chain.

Future outlook and strategic evolution

Throughout our energy transition journey, we have consistently exceeded our interim Scope 1 and 2 emissions reduction targets. In line with our commitment to transparency, we are revising our target of a 67% reduction in Scope 1 and 2 emissions by 2026. The original target was based on the decommissioning of the Juruti thermoelectric plant as a key milestone. However, due to factors beyond our control—specifically, delays in connecting the region to the National Interconnected System—this milestone will not be achieved within the expected timeframe.

In response, we have adjusted our strategy. For scope 1 and 2 emissions, we are committed to maintaining an 8% reduction in absolute emissions relative to the 2019 baseline and to achieving carbon neutrality for these emissions from 2025 onward by offsetting residual emissions that cannot be eliminated through direct reduction measures. For scope 3, we set a target of a 9% reduction in emission intensity (tCO_2eq/GJ) until 2030[1].

[1] The intensity target covers Vibra, Vibra Trading Importações e Exportações Ltda., Vibra Trading BV, and Comerc Energia, encompassing categories 1, 4, 9, and 11 of scope 3.

Offsetting plan GRI 102-10

As part of its offsetting plan, Vibra uses market-based instruments to support the neutralization of its emissions. In 2025, we acquired 30,000 I-RECs (International Renewable Energy Certificates), equivalent to 69% of all electricity purchased by the Company during the period. This initiative enables us to track and verify the renewable origin of our electricity consumption, directly supporting the reduction of associated emissions. In 2025, Vibra retired 52,281 tCO_2e in carbon credits under the ISS Neutro Program of the City of Rio de Janeiro (RJ). All credits originated from emission reduction projects that generate positive socioeconomic impacts by converting wind energy into electricity and supporting the development of local communities.[2]

[2] The related project was CDM Project 10286: Brazilian PoA for NAMA-incentivized NCRE Projects, specifically stage 1 of the Umburanas Wind Complex, located in Bahia. The retirement took place on December 5, 2025, regarding the 2024 emissions, and was registered with the UNFCCC and facilitated by Comerc's Carbon Exchange. The purpose of the offsetting was to fully neutralize Vibra's scope 1 and 2 emissions in 2024.

Product carbon footprint assessment

Vibra is making strides in quantifying the carbon footprint of products as a tool for transparency, management, and competitive differentiation, supporting customers on their own decarbonization journey. Carbon footprint studies, which are accompanied by a certificate of compliance valid through 2027, allow us to:

- Compare alternatives and scenarios, including low-carbon blends and solutions;
- Identify hotspots throughout the life cycle (production, transportation, use);
- Support innovation, efficiency, and technical communication with the market.

We have currently calculated the carbon footprint for 27 products, 19 of which account for 85% of the volume sold in 2025.

52,281 tCO_2e retired in carbon credits

30,000 I-RECs acquired

We have conducted carbon footprint studies for 27 of our products, increasing climate transparency

Risks and opportunities associated with climate change

GRI 102-2, 201-2

Vibra has identified and categorized relevant climate risks and opportunities, detailing potential impacts on the business and the value chain, as well as management measures.

Transition risks

- Replacing fossil fuels with lower-emission alternatives (ethanol, DUS, HVO, electricity) can affect competitiveness, demand, and profit margins, requiring adjustments to the product portfolio and infrastructure, as well as investments in low-carbon solutions.
- The rising cost of raw materials for renewable products (HVO, SAF, biofuels) is putting pressure on employed capital, margins, and profitability metrics, and may increase the WACC and influence capital allocation decisions.
- Incentives for fleet electrification can reduce the use of fossil fuels, affecting urban demand and requiring investments in low-carbon mobility, such as charging infrastructure and renewable fuels.

Physical risks

- Storms intensified by climate change may damage critical assets (bases, terminals, storage facilities), disrupt logistics and increase operational and insurance costs, and impact customers and suppliers, resulting in operational, financial and reputational consequences.

Transition opportunity

- The development of low-carbon products and services enables Vibra to reposition itself as a multi-energy platform, diversifying its portfolio with solutions such as renewable energy, biofuels, HVO, SAF, electromobility, and biomethane, with investments totaling BRL 7.5 billion since 2021 and the acquisition of Comerc, in 2025.

Vibra implements measures to mitigate identified risks and capture emerging opportunities by continuously refining its management system and developing methodologies, governance frameworks, and tools that support financial analysis, risk assessment, mitigation cost evaluation, and strategic decision-making.

Detailed information on risks (physical and transition) and opportunities—including financial implications, magnitude of impact, timelines, response measures and costs—can be found in the *TCFD Report*.

Environmental **Performance**

Environmental Management

Water and Effluents

Waste and Materials

Soil and Groundwater

Environmental **management**

Our environmental management is guided by our Health, Safety, and Environment Policy, which is based on rigorous corporate standards and aligned with industry best practices. We work to ensure compliance with the law, enhance the eco-efficiency of our operations, preserve biodiversity, and promote continuous process improvement. In this context, measures were implemented to optimize the use of natural resources, reduce waste generation, minimize air emissions, and develop projects aimed at improving the energy efficiency of our assets.

We strive to ensure that all Vibra locations operate in compliance with applicable regulations and industry best practices, safeguarding employee health, the environment, and safe working conditions. To maintain high standards of environmental performance, we conduct regular internal and external audits and hold certifications that underscore our ongoing commitment to sustainability.

We have implemented measures to optimize the use of natural resources and reduce waste generation

Vibra has ten facilities certified to ISO 14001 or an equivalent standard, representing 18.52% of its total facilities, namely: Lubricant Factory, BAMAC, BAFOR, BALEM, BASPA, BAPLAN, BABET, BACUB, BANOAS, and BAMAT. In 2025, 19 units underwent certification, auditing, or verification by specialized companies and 50 units underwent internal certification, auditing, or verification conducted by the company's own specialists.

We have maintained our ISCC EU and CORSIA certifications at our facilities in Cubatão (SP) and Galeão Airport (RJ), ensuring compliance with international sustainability and traceability requirements. We have expanded the scope of our certification by obtaining ISCC EU certification at our facilities in Araucária (PR), Rio Grande (RS), Barueri (SP), and Duque de Caxias (RJ), thereby reinforcing our decarbonization strategy and commitment to sustainable practices.

In 2025, of the 54 Vibra locations with an Operating License:

18.5% are certified;

24.1% were audited by a third party (excluding those that are certified);

51.9% were audited internally (excluding those certified externally);

totaling **94.4%** of the units that have undergone at least one audit.

Premmia runs a tree-planting campaign for Environment Month

In honor of World Environment Day, celebrated on June 5, Vibra launched a customer awareness campaign allowing customers to redeem points from the Premmia loyalty program to plant native Atlantic Forest trees.

With the tagline "Transform your points into a concrete action for the environment," the initiative—held from June 5 to 15 via the Premmia app—sought to engage the public in the restoration of one of the country's most threatened biomes. Each tree was exchanged for 500 points. In total, the campaign resulted in the planting of 1,667 seedlings (1 hectare), carried out in partnership with Reservas Votorantim between September and October, in accordance with the ideal conditions for reforestation.

The *Quelônios* (Turtle) Project celebrates record results

In 2025, the Trombetas River *Quelônios* (Turtle) Project achieved its best results of the past 20 years, underscoring its importance for the conservation of Amazonian biodiversity.

Vibra's support meets the requirements of BARIX's environmental permit, reinforcing its compliance and commitment to the ESG agenda, while also strengthening its standing with agencies such as ICMBio and IBAMA.

The project also promotes community engagement. About 250 residents participated in the release events, promoting environmental education, local engagement, and the company's relationship with surrounding communities, thereby establishing an integrated model of environmental conservation and social and environmental responsibility.

80,000+
hatchlings born

900
nests monitored throughout the season

8,000
Giant South American river turtle hatchlings released in January

Water and **effluents**

GRI 303-1, 303-2, 303-4

Although our operations do not require intensive water use, we recognize the importance of managing this resource responsibly and sustainably. For this reason, we have adopted practices aimed at reducing water consumption, preventing environmental impacts, and strengthening water management at all our facilities.

Vibra withdraws water from various sources, such as the public water supply, artesian and deep wells, natural water bodies, rainwater, treated wastewater, shallow groundwater, and, in some cases, water supplied by companies located in industrial or airport complexes. This resource is used for activities such as drinking water supply, sanitation, irrigation of green areas, cleaning and maintenance of facilities and equipment, fire protection systems, cafeterias, and product processing. Depending on the nature of the operation, discharge is made into public sewer systems, treatment plants, and, where applicable, water bodies following proper treatment and reuse practices.

The management of water-related impacts focuses primarily on the risk of water pollution. To this end, we conduct environmental impact and regulatory compliance assessments that include water quality monitoring, control of effluent discharges, verification of legal compliance, and assessment of potential impacts on the water table. These analyses comply with CONAMA Resolution No. 420/2009, CONAMA Resolution No. 430/2011, CONAMA Resolution No. 357/2005, applicable state and municipal laws, and guidelines issued by agencies such as Cetesb. The timing and frequency of evaluations vary depending on the characteristics of each unit and its area of operation.

We recognize water as a shared resource and, for this reason, incorporate stakeholder perspectives into our water management practices by maintaining dialogue with government authorities and engaging with local communities in the regions where we operate. When substances are detected at levels exceeding legal limits, corrective actions and intervention plans are implemented. The water-related objectives and targets are aligned with public policies and the UN Sustainable Development Goals, particularly SDG 6, which focuses on clean water and sanitation.

Vibra also operates in areas experiencing water stress. Of particular note is the facility located in Crato, within the Jaguaribe River basin—a sub-basin of the Salgado River—where water management is guided by regional characteristics and local directives for sustainable water use.

Water withdrawal (in megaliters)

Liquid effluents are primarily discharged into the sewer system and, in specific cases, into water bodies after appropriate treatment and in compliance with the law. All facilities comply with applicable standards and requirements; there are no facilities that are exempt from water discharge requirements. Monitoring of effluents and physicochemical parameters is used to assess the efficiency of treatment systems and ensure high standards of environmental performance, reinforcing the company's ongoing commitment to the responsible management of water resources. In 2025, no substances were detected in the discharge water that could cause irreversible harm to the water body, the ecosystem, or human health.

We have implemented measures to decrease water consumption

Waste and **materials**

GRI 306-1, 306-2, CG-MR-410a.3

Responsible waste management is a top priority in Vibra's operations, with a focus on preventing waste generation, reducing waste volumes, and ensuring the environmentally sound disposal of discarded materials.

The most significant impacts related to waste generation are associated with operational activities involving the storage and handling of fuels, including internal consumption by the fleets. These operations generate chemical and hazardous waste, including rags, cloths, absorbent pads, and personal protective equipment used during vehicle loading activities.

All facilities maintain solid waste management plans that are in line with the National Solid Waste Policy (PNRS), covering the stages of sorting, collection, storage, transportation, treatment, and final disposal, with special attention given to hazardous waste. Transportation and treatment are conducted by licensed companies, with tracking via the online Waste Transportation Manifest (MTR) and registration in the National Information System on Solid Waste Management (Sinir) and in state-level systems. Monitoring includes the segregation and classification of waste in accordance with ABNT NBR 10004, as well as weighing, measuring, and tracking the flow until disposal certificates are issued, with records also maintained in internal systems for control and continuous improvement purposes.

All of our facilities have solid waste management plans

Reverse logistics and the circular economy

Through the Instituto Jogue Limpo, of which we are founding members we promoted reverse logistics and circular economy actions, focusing primarily on two waste streams relevant to our sector: used or contaminated lubricating oil (known as Oluc) and used plastic lubricant packaging.

In 2025, we collected and sent 99,117.00 m³ of Oluc for re-refining*, equivalent to 41.7% of the total volume marketed by Vibra that year, representing 49.2% of the target established by Interministerial Ordinance MME/MMA No. 4/2023. In addition, we used 17,366 m³ of re-refined oil in our lubricant production during the year. As for lubricant packaging, we collected 1,165.71 tons in 2025, representing 26.5% of the total sold.

We have also established partnerships with suppliers for the recovery and reuse of metal drums used for additives, helping to reduce the environmental impacts associated with disposal.

* Regeneration process that converts spent and/or contaminated lubricating oil into new base oil.

Lubricants

Volume sent for re-refining:
99,117,000
liters

Volume of re-refined oil used in production:
17,366,937
liters

Sales volume:
237,594,137
liters

Total volume of oil purchased:
229,598,376
liters

Waste generated (in tons) GRI 306-3

Hazardous waste (fuel sludge, waste, and packaging contaminated with hydrocarbons, chemicals, batteries, and PPE)

2023	2,610.61
2024	2,753.89
2025	2,597.13

Non-hazardous waste (organic waste, paper, wood, cardboard, plastic, construction waste and general waste)

2023	3,632.26
2024	4,031.88
2025	2,835.09

Lubrax: new packaging and reduced plastic use

In 2025, we refreshed the Lubrax brand identity, giving it a more modern look and reinforcing its connection to innovation and technology. Packaging and labels have been redesigned to simplify communication, enhance the consumer experience, and make the products stand out at the point of sale. In addition, the renovation has brought environmental benefits. The labels now use a liner (the adhesive backing layer discarded after label application) made from PET PCR (post-consumer recycled polyethylene terephthalate), instead of virgin PET (new plastic). In addition, shipping boxes now use qualified offcuts and wood certified by FSC (Forest Stewardship Council).

For 20-liter drums, we increased the use of post-consumer recycled HDPE resin (PCR) from 20% to 40%, resulting in a reduction of up to 1,600 tonnes of virgin plastic per year. The goal is to extend PCR use in the future to Lubrax rigid bottles and to new packaging formats.

Another service offered in this sector is the delivery of bulk lubricants. In this model, advanced tanks are installed directly at distributors and customers, eliminating the need for plastic containers and metal drums and drastically reducing material consumption.

Soil and groundwater

We focus our efforts on preventing, reducing, and mitigating the negative impacts of our activities on the subsurface environment by managing associated risks in accordance with applicable environmental legislation, internal policies, established standards, and industry best practices.

To that end, our equipment undergoes regular inspections and maintenance, we monitor potential and suspected sources of contamination, and we implement corrective actions to ensure environmental protection and the safety of people. Groundwater is monitored through aquifer (water table) analyses and, if concentrations of substances are found above the limits established by CONAMA Resolution No. 420/2009 or by local environmental legislation, we perform human health risk assessments and implement intervention measures.

We are members of the Latin American Network for the Prevention and Management of Contaminated Sites (NICOLE), which gives us access to best practices and technologies for contaminated-site management and remediation, as well as continuous updates on applicable local and international environmental standards.

We have a specialized team of engineers and analysts experienced in managing and preventing environmental liabilities, and we work with certified, experienced partners to develop environmental studies and projects. At Vibra, there are professionals dedicated specifically to Compliance and Contingency, responsible for regularizing our Operational Units with the Fire Department and related institutions (ANP, Antaq, municipal governments, among others). These professionals are also responsible for structuring prevention, preparedness, and emergency response, and they manage the company's Priority Risks Program.

We have access to best practices and technologies for the management and remediation of contaminated sites

We have an Emergency Response Center (ERC) that operates 24 hours a day, seven days a week, to receive, log, and route incidents to emergency response teams and those responsible for incident management and communication. All incidents—whether they occur at our facilities, during transport, or at customer sites, and regardless of whether they involve a spill with potential environmental impact—are reported, recorded, and addressed, with a thorough investigation of the causes and the implementation of corrective measures to prevent future occurrences. The most significant incidents are reported to the Executive Board, the vice presidents, and the president, and are discussed by the HSE Executive Committee.

We work with specialized companies to provide service throughout the country, including in remote areas, and we conduct ongoing training and emergency drills. We also participate in forums on best practices in occupational health, safety, and environmental management, sharing insights with suppliers, partners, and customers, as well as providing training and support for preventive measures and environmental contingency plans.

Our partners play a vital role in environmental protection throughout the value chain. We provide training for service station attendants and managers on legal compliance, liability prevention, and emergency response, as well as forums for drivers and carriers to reinforce best practices in health, safety, security, and the environment (HSSE), risk assessment, route monitoring, and audits.

All of these measures have led to significant operational results: in 2025, we did not record any spills involving a residual (unrecovered) volume of oil products equal to or greater than 159 liters at our facilities or during cargo transport.

Our Emergency Call Center operates 24 hours a day

Volume discharged with environmental impact

	2023	2024	2025
Number of leaks	0	1	0
Volume leaked (m^3)	0	0.69	0
Alert threshold (m^3)	13.2	12	1

Note: unrecovered volume of oil products equal to or greater than 159 liters per incident, resulting from accidents at facilities operated by Vibra or during road transport on behalf of the company.

Application of biotechnology for the remediation of contaminated sites

In 2025, the environmental division began testing the injection of PRP (Permeable Reactive Product) made from beeswax as a nature-based solution for the remediation of areas contaminated with hydrocarbons, such as oil products.

Beeswax PRP stimulates bioremediation processes by creating favorable conditions for hydrocarbon-degrading microorganisms. Because it is natural and biodegradable, it has low toxicity and high compatibility with sensitive ecosystems, and it facilitates implementation in areas that are difficult to access or subject to operational restrictions, combining environmental innovation wit biotechnology.

Performance **Indicators**

This disclosures supplement provides additional information to complement the data presented in the preceding chapters, offering further details on specific aspects and quantitative indicators. The content is organized according to the chapters of the report.

It is important to note that indicator results refer to Vibra on a consolidated basis, encompassing Vibra Energia, Comerc Energia, BR Mania, Vibra Trading, and VB0224. Where applicable, the specific practices of these companies that differ from those adopted by the company are identified.

The quantitative data presented on a consolidated basis encompass Vibra Energia, Comerc Energia, BR Mania, Vibra Trading, and VB0224.

Our value creation strategy

Activities, value chain and other business relationships GRI 2-6

Descriptions of the activities of Vibra, Comerc, and BR Mania are provided on pages 17, 55 and 47 respectively. Vibra's supply chain management is described on page 39. Meanwhile, Comerc has 2,926 suppliers, primarily local service providers of various sizes, with estimated annual payments of BRL 8.3 billion. BR Mania's supply chain, in turn, comprises approximately 200 suppliers of various sizes and origins, with average payments of around BRL 2 million per month.

New suppliers that were screened using environmental and social criteria GRI 308-1, 414-1

Vibra's supplier selection process is guided by socio-environmental criteria established in documents such as the Code of Conduct for Third Parties and the Social Responsibility and Human Rights Policies. These guidelines support supplier onboarding and are reflected in contractual provisions that establish sanctions for non-compliance with environmental, labor, and occupational health and safety requirements.

To strengthen supply chain management, the company applies ESG self-assessment questionnaires, helping ensure that business partners operate in line with its principles. Monitoring is further supported by consultations of publicly available reference databases, including the Ibama Environmental Compliance Registry and the Ministry of Labor and Employment's "Dirty List."

At Comerc, socio-environmental criteria have not yet been formally incorporated into the supplier selection process, representing an area of focus in the ongoing integration with Vibra's policies.

Negative environmental and social impacts in the supply chain and actions taken GRI 308-2, 414-2

Vibra also assesses environmental and social risks across its supply chain through a methodology that evaluates the sectors in which suppliers operate.

The process includes mapping the principal risks associated with each sector and classifying them according to three levels of criticality: low, medium, and high. Based on this analysis, supplier categories are ranked according to their risk profile, enabling more targeted oversight and management efforts.

Standing out among the main risks monitored are:

- Environmental risks: deforestation, greenhouse gas emissions and generation of waste.
- Social risks: risks assessed include labor analogous to slavery and child labor, the sexual exploitation of children and adolescents, land-related conflicts, and risks to workers' physical integrity.

In addition, the supplier management process is supported by compliance checks, including automated verification of registration with Ibama, the absence of legal proceedings related to environmental crimes, inclusion on the Ministry of Labor and Employment's "Dirty List," and the validity of certificates issued by the TST (Superior Labor Court) and FGTS (Guarantee Fund for Length of Service), among other requirements. For sectors considered more critical, there is also a requirement to present specific documents, such as an operating license and ISO 14001 certification.

As a result of this monitoring process, and despite the potential risks identified, no cases of negative socio-environmental impacts were recorded among the company's suppliers during the year.

Assessment of the health and safety impacts of product and service categories GRI 416-1

As it has done over the past three years, in 2025 Vibra Energia assessed 100% of its significant product and service categories for their impacts on health and safety, with a focus on continuous improvement. Access the Safety and Emergency Data Sheets for Vibra products here.

Incidents of non-compliance concerning the health and safety impacts of products and services GRI 416-2

As in the previous two years, there were no reported cases of non-compliance with laws or voluntary codes related to the health and safety impacts of Vibra Energia's products and services.

Goods and Consumer Sector – Multiline and Specialty Retailers & Distributors | Product supply, packaging and marketing CG-MR-410a.2

Vibra has established processes to identify, assess, and manage the risks and hazards associated with the fuels, biofuels, and lubricants it markets. These processes include the assessment of applicable regulatory requirements, the classification and communication of product hazards, the provision of periodically reviewed Safety Data Sheets (SDS), and the implementation of controls related to storage, transportation, handling, and emergency response. The Company also maintains mechanisms to monitor compliance of marketed products and to provide guidance to customers and other users regarding the safe use of these products. See the Safety and Emergency Data Sheets for Vibra products here.

Our Pathways To Growth

Number of residential customers served IF-EU-000.A

COMERC	2025
Number of residential customers served	148,871
Number of business customers served	15,576
Number of industrial customers served	3,134

Total electricity delivered to residential, commercial, industrial, and all other retail customers IF-EU-000.B

COMERC	2025
	Megawatt hour (MWh)
Total electricity delivered to residential customers	182,960
Total electricity delivered to business customers	103,913
Total electricity delivered to industrial customers	2,057,327
Total electricity delivered to retail customers	75,880
Total electricity delivered to wholesale customers	982,251

Total electricity generated, percentage by major energy source, percentage in regulated markets IF-EU-000.D

COMERC	2025
	MWh and percentage
Total electricity generated	3,042,669.47
Percentage by major energy source	100%
Percentage of energy in regulated markets	26.62%

Note: The primary energy source is 100% solar.

Total wholesale electricity purchased IF-EU-000.E

COMERC	2025
	Megawatt hour (MWh)
Total wholesale electricity purchased	29,952,787.50

Note: This volume does not refer to the energy consumption of Comerc or Vibra themselves; rather, it represents the total volume of energy purchased by the trading company in the free energy market, with nearly all of it intended for resale.

Corporate Governance

Delegation of responsibility for managing impacts GRI 2-13

The Board of Directors delegates impact management to executives and to non-executive positions. Among the executives, the Vice President of People, Technology, and ESG is responsible for strategic climate governance, occupational health, and labor rights; the Vice President of Legal, Compliance, and Institutional Relations oversees integrity, privacy, ethics, institutional relations, and legal and regulatory compliance; and the Executive Vice President of Operations is responsible for HSE management, operational safety, and environmental risk oversight. Among the non-executive functions, the Change Management and ESG Department and the Internal Communications and ESG Management team coordinate and integrate the climate and social agenda, monitor results, and consolidate data; the Integrity Department ensures the enforcement of integrity policies, risk monitoring, internal controls, and complaint management; while the technical HSE and operational areas are responsible for implementing health, safety, and environmental guidelines, as well as monitoring related risks and indicators.

Information on impact management is reported to the Board of Directors through Executive Board presentations, statutory committees, ESG reports, official documents, quarterly reports, and as part of the annual strategic planning cycle.

Communication of crucial concerns GRI 2-16

Vibra's approach to communicating critical concerns is described on page 41. At Comerc, these issues are communicated to the highest governing body through multiple formal channels, including risk and compliance reports, financial performance presentations, crisis communications, board meetings, governance committees, and internal and external audits. There is no consolidated control over the number of incidents reported in 2025.

Policy commitments GRI 2-23

Vibra has policies and other documents that express its commitment to responsible business conduct, including the Social Responsibility Policy, the Health, Safety and Environment Policy, the Code of Ethical Conduct, the Integrity Policy, and the Guide for the Prevention and Combat of Labor Violations, among others. The policies are approved by the Executive Board or the Board of Directors, apply to all business activities and relationships, and are communicated to employees, business partners, and other relevant parties through links on internal and external websites, contractual attachments, e-mails, and other communication channels. In 2025, the Company adopted the Human Rights Policy and the Diversity, Equity, and Inclusion (DE&I) Policy. All documentation is public and available at https://www.vibraenergia.com.br/transparencia-e-etica.

In the case of Comerc, the organization also has policies and documents that demonstrate its commitment to responsible business conduct. The Company's initiatives are grounded in a Compliance Program structured in accordance with the Brazilian Clean Company Act (Law No. 12,846/13) and other applicable regulations, establishing integrity as a guiding principle in its decisions and relationships and as a shared responsibility of all employees. These commitments are reinforced by documents such as the Code of Ethics, the Anti-Corruption, Fraud Prevention, and Anti-Money Laundering Policy, the Integrity Guidelines, and the Conflict of Interest Guidelines, among other policies, available for consultation at https://www.comerc.com.br/integridade. The policies are approved by senior management, apply to all business activities and relationships, and are communicated to employees and partners through training programs, the dissemination of internal guidelines, institutional communications, and contractual provisions.

Embedding policy commitments GRI 2-24

The Vice Presidency of People, Technology and ESG supervises the integration of the organization's commitments on specific social and climate issues, with a focus on Social Responsibility policies, Human Rights, DE&I, and Climate Change and Energy Transition. To ensure effective implementation, Vibra adopts measures such as establishing clear goals, defining responsibilities, ensuring effective communication, conducting continuous monitoring, fostering collaboration among teams, and conducting periodic evaluations.

These commitments are embedded into strategies, policies, and operations through aligned goals, training, internal communication, operational procedures, impact assessments, and transparent reporting. In its business relationships, implementation includes contractual clauses, training, audits, monitoring, and continuous improvement.

Vibra also provides specialized training, including an Integrity Track comprising five mandatory courses. Other relevant training programs include Corporate Compliance and Information Security Awareness; the Golden Rules course on security; the ESG e-learning course, in addition to other learning pathways focused on sustainability, leadership, security and the environment, diversity, anti-discrimination, ethics, social responsibility and inclusion.

At Comerc, mandatory training is provided to ensure compliance with these commitments, including the Annual Compliance Training for all employees, which is available through the corporate learning platform, as well as mandatory training for new employees based on their start date at the company.

Process to remediate negative impacts GRI 2-25

The processes Vibra adopts to remediate negative impacts are described on page 69. In the case of Comerc, the company has formal commitments and structured mechanisms to identify, mitigate, and remediate negative impacts resulting from its activities. Managed by the Integrity Program plant the Compliance area, the remediation process involves technical recommendations to address irregularities, the imposition of disciplinary measures, in addition to initiatives to protect employees, such as reassigning affected employees or providing support in cases where the work environment has deteriorated. The organization applies the same rigorous standards to the management of financial, reputational, and health and safety risks, requiring suppliers and partners to comply with labor and human rights standards, with non-compliance potentially resulting in contract termination.

These incidents may be reported through an Ethics Channel available 24/7, in Portuguese, and accessible to both internal and external stakeholders. Although stakeholders do not take part directly in the design or improvement of these mechanisms—mostly participating in operations and offering occasional suggestions—the system ensures transparency by allowing complaints to be tracked and by providing formal feedback at the conclusion of each investigation. The effectiveness of this workflow is monitored through indicators related to volume, type, and response times, although user satisfaction is not yet measured due to limitations in the current tools.

In 2025, the company received 45 complaints, primarily concerning labor violations, conflicts of interest, misconduct, and fraud. Of the total cases processed during the period (including those carried over from 2024), all were referred for appropriate handling: 27 cases remained under investigation, 29 were closed without the need for redress because they were deemed unfounded or dismissed, and 5 were resolved with appropriate redress after being determined to be valid or partially valid.

Mechanisms for seeking advice and raising concerns GRI 2-26

The mechanisms used for raising concerns at Vibra are described on page 69. At Comerc, the Ethics Channel is available at https://www.contatoseguro.com.br/pt/comerc/ and by phone, by calling 0800-810-8765.

Compliance with laws and regulations GRI 2-27

In 2025, Vibra was not involved in any significant cases of environmental non-compliance (situations in which fines exceed R$5 million). However, seven fines were imposed, totaling R$728,549.89.

In addition, throughout 2025, Vibra did not receive any significant fines or sanctions for non-compliance with labor laws and regulations. The Company considers penalties assessed individually and exceeding R$200,000.00 to be significant.

Throughout 2025, Comerc did not receive any significant fines or sanctions for non-compliance with laws and regulations. The organization considers significant only those cases classified as criminal offenses or as very serious violations under applicable legislation.

Membership associations GRI 2-28

The list of organizations in which Vibra participates is described on page 77. Comerc is a member of several national strategic associations, including the Brazilian Association of Energy Traders (Abraceel), the Brazilian Association of Distributed Generation (ABGD), the Brazilian Wind Energy and New Technologies Association (ABEEólica), and the Brazilian Cogeneration Industry Association (Cogen). In addition, it is a member of the Brazilian Association of Independent Power Producers (Apine), the Brazilian Association of Energy Conservation Service Companies (Abesco), and of the American Chamber of Commerce (Amcham). BR Mania is a member of the Brazilian Franchising Association (ABF).

Mineral Extraction and Processing Sector – Oil and Gas – Refining and Marketing | Price Integrity and Transparency EM-RM-520a.1

Vibra recorded no monetary losses resulting from legal proceedings related to price-fixing or price manipulation in 2024 and 2025.

Mineral Extraction and Processing Sector – Oil and Gas – Refining and Marketing | Legal and Regulatory Environment Management EM-RM-530a.1

Vibra engages proactively in public consultations and policy debates, focusing on environmental and social factors that affect the sector, such as the role of renewable fuels in the energy matrix. In 2025, it played a leading role in the regulation of sustainable aviation fuel (SAF) and in the implementation of Law No. 15,082/2024, which strengthens the enforcement of the RenovaBio Law to ensure compliance with decarbonization targets.

Financial assistance received from government GRI 201-4

Vibra received a total of BRL 12,993,351, relating to ICMS tax benefits and credits, mainly for the sale of ethanol. There was no support from other countries, and no government is a shareholder in the company.

Operations assessed for risks related to corruption GRI 205-1

In 2025, 100% of Vibra's operational units underwent internal assessments that, in addition to operational aspects, evaluated exposure to potential fraud and corruption risks in the units' activities. In addition, the company maintains 12 controls directly related to anti-corruption rules, which include integrity assessments of business partners and suppliers—including high-risk ones—interactions with public officials, and training under the Integrity Program.

Vibra Energia classifies fraud and corruption as high-risk issues and manages them through a robust set of controls, including integrity assessments, monitoring of integrity initiatives, and periodic reporting to senior management on related complaints, reinforcing its commitment to ethics, transparency, and corporate governance. Considering the assessment of the process carried out in the operational units, the main risk would be product theft/diversion. However, this risk did not materialize in the assessment in question. BR Mania did not submit its operations to risk assessments related to corruption in the 2025 reporting year. Comerc Energia, in turn, conducts corruption risk assessments as part of its governance, risk management, and Integrity Program, which includes the identification, analysis, and monitoring of risks across processes, operations, new business ventures, and relationships with third parties, including suppliers and business partners.

The assessment is conducted on a company-wide basis and covers the company's operations, including interactions with public officials and other relevant activities.

Total number and percentage of governance body members that the organization's anticorruption policies and procedures have been communicated to, by region. GRI 205-2

In 2025, the governance body comprised 17 members, 100% of whom were informed about and trained on anti-corruption policies and procedures. The same occurred in 2024, when all 15 members (100%) were informed about and trained on anti-corruption policies and procedures. In 2023, training reached 29.4% of the 17 governance body members, while 100% of them received communication on these topics.

Total number and percentage of governance body members that the organization's anticorruption policies and procedures have been communicated to, by region GRI 205-2

	VIBRA						CONSOLIDATED	
	2023		2024		2025		2025*	
	Communicated	Trained	Communicated	Trained	Communicated	Trained	Communicated	Trained
Brazil								
Total number of employees in the year	3,526		3,815		3,785		5,450	
Total number of employees communicated/trained	3,526	3,310	3,781	3,781	3,781	3,781	3,787	3,787
Percentage of employees communicated/trained (%)	100	93.9	99.1	99.1	99	99	69.5	69.5

* In 2025, the Anti-Corruption course was available only to Vibra Energia and BR Mania. All individuals who completed the course were considered to have been informed.

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Total number and percentage of employees that the organization's anti-corruption policies and procedures have been communicated to, broken down by employee category GRI 205-2

	VIBRA						CONSOLIDATED	
	2023		2024		2025		2025**	
	Communicated	Trained	Communicated	Trained	Communicated	Trained	Communicated	Trained
CEO								
Total number of employees	1		1		1		1	
Total number of employees communicated/trained	1	1	1	1	1	1	1	1
Percentage of employees communicated/trained (%)	100	100	100	100	100	100	100	100
Vice President								
Total number of employees	8		8		9		13	
Total number of employees communicated/trained	9	5	8	8	9	9	9	9
Percentage of employees communicated/trained (%)	100	63	100	100	100	100	69	69
Director								
Total number of employees	33		45		38		57	
Total number of employees communicated/trained	33	27	43	43	37	37	37	37
Percentage of employees communicated/trained (%)	100	82	96	96	97	97	65	65
Executive Manager*								
Total number of employees	22		18		-		-	
Total number of employees communicated/trained	22	18	18	18	-	-	-	-
Percentage of employees communicated/trained (%)	100	82	100	100	-	-	-	-
Manager								
Total number of employees	122		155		151		232	
Total number of employees communicated/trained	122	113	153	153	150	150	156	156
Percentage of employees communicated/trained (%)	100	93	99	99	99	99	67	67
Coordinator								
Total number of employees	62		89		112		198	
Total number of employees communicated/trained	62	58	89	89	111	111	114	114
Percentage of employees communicated/trained (%)	100	93	100	100	99	99	58	58

	VIBRA						CONSOLIDATED	
	2023		2024		2025		2025**	
	Communicated	Trained	Communicated	Trained	Communicated	Trained	Communicated	Trained
Superintendent*								
Total number of employees	44		52		-		-	
Total number of employees communicated/trained	44	44	52	52	-	-	-	-
Percentage of employees communicated/trained (%)	100	100	100	100	-	-	-	-
Employees without a leadership role								
Total number of employees	3,234		3,447		3,474		4,949	
Total number of employees communicated/trained	3,234	3,045	3,417	3,417	3,423	3,423	3,470	3,470
Percentage of employees communicated/trained (%)	100	94	99	99	99	99	70	70

* The Superintendent category has been consolidated into the Coordinator category, and the Executive Manager category has been discontinued.
** In 2025, the Anti-Corruption training course was available only to Vibra Energia and BR Mania employees. All individuals who completed the course were considered to have received the communication.

Comerc has a training plan designed to reach all employees. All new employees undergo compliance onboarding, during which they receive guidance on the Code of Ethics, company policies, and internal procedures, as well as information about the Ethics Channel and how it operates. In addition, the course Integrity in Action is available through the company's corporate university. The course is mandatory for all employees and covers topics such as the Code of Ethics, conflicts of interest, and third-party due diligence, among others.

Confirmed incidents of corruption and measures taken GRI 205-3

CONSOLIDATED	2023	2024	2025
Total number and nature of confirmed incidents of corruption	13	7	13
Total number of confirmed incidents in which employees were dismissed or disciplined for corruption	6	7	9
Total number of confirmed incidents when contracts with business partners were terminated or not renewed due to violations related to corruption	0	0	4

As in previous years, in 2025 Vibra, BR Mania, and Comerc reported no cases of corruption involving public officials. The confirmed cases of misconduct involving company employees related to instances of document falsification, conflicts of interest, misappropriation of monetary assets, improper use of the Company's resources, and fraud in procurement processes.

The number of employees disciplined is lower than the total number of confirmed cases because, in one instance, the employee held responsible was no longer on the company's staff; in two cases, no disciplinary action was taken, and in two cases, third parties were found to be responsible. Among the measures adopted, five employees were dismissed for cause and five without cause, with only one of the individuals sanctioned holding a leadership position.

Vibra also terminated or chose not to renew contracts with business partners following the confirmation of fraudulent practices involving suppliers and customers, resulting in four contract cancellations in 2025. These actions were taken after investigations identified collusion between employees and partner companies in the execution of a fraud scheme.

The companies held liable in these cases were subject to legal proceedings, totaling five cases in 2025, of which one resulted in a favorable judgment and four remain at the summons stage. In addition, the organization has filed lawsuits against five former employees in connection with confirmed cases of fraud.

Legal actions for anti-competitive behavior, anti-trust, and monopoly practices GRI 206-1

Vibra has four pending legal proceedings related to unfair competition, antitrust, and monopoly matters, including two judicial cases (No. 1027062-51.2019.4.01.3400 and No. 1004024-68.2023.4.01.3400) and two Administrative Sanctioning Proceedings before Cade (No. 08012.005799/2003-54 and No. 08700.004860/2018-74).

Percentage of individuals within the organization's governance bodies, by gender GRI 405-1

CONSOLIDATED	2023	2024	2025
Men	90	100	100
Women	10	0	0

Note: The information refers to the composition of the Board of Directors between April 2025 and April 2026.

Percentage of individuals within the organization's governance bodies, by age group GRI 405-1

CONSOLIDATED	2023	2024	2025
Under 30 years old	0.00	0.00	0.00
30 to 50 years old	10.00	12.5	0.00
Over 50 years old	90.00	87.5	100

Note: The information refers to the composition of the Board of Directors between April 2025 and April 2026.

Incidents of discrimination and corrective actions taken GRI 406-1

Vibra reported three incidents of discrimination in 2025, while BR Mania one case. All four were reviewed, addressed, and resolved. All employees involved were dismissed, and in one case involving a service provider, a replacement was requested. In addition, the organization monitors the outcomes through routine internal management processes. At Comerc, there were no cases of discrimination in 2025.

Goods and Consumer Sector – Multiline and Specialty Retailers and Distributors | Product supply, packaging and marketing CG-MR-310a.3

At Vibra, monetary losses resulting from lawsuits related to labor rights violations totaled BRL 35,206,201.72 in 2023, BRL 22,588,930.00 in 2024, and BRL 44,846,902.16 in 2025. In 2023, BRL 8,314,629.16 resulted from lawsuits filed by employees linked to Vibra's contracted companies—such as those related to equal pay, services, construction, and drivers—and BRL 26,891,572.56 from Vibra's own employees. In 2024, BRL 4,440,682.05 corresponded to shares of indirect collaborators and BRL 18,148,247.95 to own collaborators. In 2025, BRL 12,643,043.11 were related to indirect service providers and BRL 32,203,859.05 to in-house staff.

At BR Mania, there were no losses resulting from payments related to labor lawsuits.

The company states that it conducts its business in compliance with labor laws and occupational health and safety regulations, while continuously implementing measures to strengthen its policies and procedures, reduce violations, prevent conflicts, and promote a safe and respectful work environment.

Goods and Consumer Sector – Multiline and Specialty Retailers and Distributors | Diversity and inclusion of the workforce CG-MR-330a.2

At Vibra and BR Mania, there were no monetary losses in 2024 or 2025 resulting from lawsuits related to discrimination.

Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk GRI 407-1

Vibra does not have operations at risk of violations of the workers' right to exercise freedom of association or collective bargaining. The Code of Ethical Conduct recognizes the right to freedom of association in union activities, while respecting and safeguarding everyone's rights. Additionally, in the Code of Conduct for Third Parties, the company instructs partners to recognize employees' freedom of association and to respect the laws and collective normative instruments that protect these rights. Comerc also has no operations or suppliers that present risks of violations of the right to freedom of association or collective bargaining.

Operations and suppliers at significant risk for incidents of child labor GRI 408-1

Vibra identified a potential risk of child labor among biofuel suppliers due to the nature of agricultural activities in crops such as sugarcane, soybeans and corn. This risk is greater in rural areas of Brazil, where poverty, limited access to education, and insufficient oversight increase the vulnerability of children and adolescents, particularly during planting and harvesting seasons, when the demand for labor is high.

To mitigate these risks, Vibra has adopted a zero-tolerance policy on child labor, as set out in its Code of Conduct for Third Parties. The company also includes contractual clauses requiring respect for human rights, provides reporting channels, monitors contracts, conducts supplier visits, and administers social responsibility self-assessment questionnaires.

In 2025, there were no records, complaints, or fines related to child labor.

Operations and suppliers at significant risk for incidents of forced or compulsory labor GRI 409-1

Vibra has not identified any operations at risk of forced labor or labor analogous to slavery but recognizes this risk within its supply chain, particularly in the biofuel, construction, and transportation sectors. In the biofuel sector, the high demand for labor in the fields may result in excessive working hours and precarious working conditions. In the construction sector, there is a risk of exploitation through excessive working hours and inadequate accommodations, while in the transportation sector, risks include excessive working hours and degrading conditions, such as lack of access to sanitary facilities and adequate food. In 2025, there were no substantiated cases, fines, or inspections related to these practices. The company is committed to labor laws and human rights principles, through its Human Rights Policy, Code of Ethical Conduct, and Code of Conduct for Third Parties, which prohibit child labor, forced or degrading labor, human trafficking, and exploitation, ensuring monitoring and prevention throughout the value chain, including the use of the Ministry of and Employment's "Dirty List."

Incidents of violations involving rights of indigenous peoples GRI 411-1

As in the previous two years, there were no reported cases of violations of Indigenous peoples' rights related to the operations of Vibra or Comerc in 2025.

Political contributions GRI 415-1

Vibra Energia's Code of Ethical Conduct prohibits any form of financial contribution or donation to politicians—whether currently in office or not—electoral candidates, and political parties.

Substantiated complaints concerning breaches of customer privacy and losses of customer data GRI 418-1

As in 2023 and 2024, Vibra, Comerc, and BR Mania received no complaints or reports of confirmed incidents related to privacy breaches or the leakage, theft, or loss of customer data in 2025 through the designated reporting channels, namely the Personal Data Subject Request Form, the Ethics Channel, and external channels. The company also did not receive any notifications from the National Data Protection Agency (ANPD) regarding incidents involving personal data breaches or any other violations of the General Data Protection Law (LGPD).

Our people

Total number of employees, by gender and region GRI 2-7

VIBRA	2023			2024			2025		
	Men	Women	Total	Men	Women	Total	Men	Women	Total
North	176	45	221	169	49	218	149	52	201
Northeast	414	94	508	408	102	510	388	92	480
Central-West	188	40	228	251	46	297	249	49	298
Southeast	1,543	822	2,365	1,610	973	2,583	1,612	988	2,600
South	164	40	204	165	41	206	162	44	206
Total	**2,485**	**1,041**	**3,526**	**2,603**	**1,211**	**3,814**	**2,560**	**1,225**	**3,785**

Note 1: There are no employees hired on fixed-term or part-time contracts; all employees are employed on an indefinite-term, full-time basis. In addition, all employees have guaranteed working hours.
Note 2: The organization counts the total number of employees based on a direct headcount, using data from the end of the reporting period.

Total number of employees, by gender and region GRI 2-7

COMERC	2025		
	Men	Women	Total
North	2	1	3
Northeast	62	4	66
Central-West	0	0	0
Southeast	566	298	854
South	16	14	31
Total	**646**	**317**	**953**

Note 1: There are no records of employees hired on fixed-term or part-time contracts; all have indefinite-term contracts and worked full-time. In addition, all employees have guaranteed working hours.
Note 2: The organization counts the total number of employees based on a headcount, using data from the end of the reporting period.

Total number of employees, by gender and region GRI 2-7

CONSOLIDATED			2025
	Men	Women	Total
North	151	53	206
Northeast	458	99	557
Central-West	252	49	301
Southeast	2,668	1,471	4,192
South	185	62	247
Total	**3,716**	**1,734**	**5,450**

Note 1: All employees have guaranteed working hours.
Note 2: The organization counts the total number of employees based on a direct headcount, using data from the end of the reporting period.

Total number of employees by type of contract and gender GRI 2-7

CONSOLIDATED			2025
	Permanent	Temporary	Total
Men	3,694	22	3,716
Women	1,718	16	1,734
Total	**5,412**	**38**	**5,450**

Total number of employees by type of contract and gender GRI 2-7

Comerc
There are no records of employees hired on fixed-term or part-time contracts; all have indefinite-term contracts and work full-time. In addition, all employees have guaranteed working hours.

Total number of employees by type of contract and gender GRI 2-7

VIBRA			2023			2024			2025
	Permanent	Temporary	Total	Permanent	Temporary	Total	Permanent	Temporary	Total
Men	2,474	11	2,485	2,569	34	2,603	2,538	22	2,560
Women	1,032	9	1,041	1,190	21	1,211	1,209	16	1,225
Total	**3,506**	**20**	**3,526**	**3,759**	**55**	**3,814**	**3,747**	**38**	**3,785**

Total number of employees by type of contract and region GRI 2-7

VIBRA			2023			2024			2025
	Permanent	Temporary	Total	Permanent	Temporary	Total	Permanent	Temporary	Total
North	218	3	221	217	1	218	200	1	201
Northeast	506	2	508	503	7	510	477	3	480
Central-West	227	1	228	295	2	297	297	1	298
Southeast	2,351	14	2,365	2,541	42	2,583	2,567	33	2,600
South	204	0	204	203	3	206	206	0	206
Total	**3,506**	**20**	**3,526**	**3,759**	**55**	**3,814**	**3,747**	**38**	**3,785**

Total number of employees by type of contract and region GRI 2-7

CONSOLIDATED			2025
	Permanent	Temporary	Total
North	205	1	206
Northeast	554	3	557
Central-West	300	1	301
Southeast	4,106	33	4,139
South	247	0	247
Total	**5,412**	**38**	**5,450**

Workers who are not employees GRI 2-8

			VIBRA	COMERC	CONSOLIDATED
	2023	2024	2025	2025	2025
Intern	117	141	144	18	171
Apprentice	47	62	60	10	86
Total	**164**	**203**	**204**	**28**	**257**

Note 1: The organization counts the total number of employees based on a direct headcount, using data from the end of the reporting period.

Remuneration policies GRI 2-19

The Governance, People and Remuneration Committee oversees the process for determining compensation. Vibra uses a compensation framework for senior leadership and the Board of Directors that combines fixed and variable elements. The structure is defined by Vibra's Compensation Policy for Senior Management and Vice Presidents.

Fixed compensation considers the executives' role, the time they devote to their work, and their competence. Senior leadership is eligible for short- and long-term variable incentives. Short-term incentives (STIs) are linked to company performance and are based on strategic financial, market, efficiency, and ESG targets. Payments are calculated based on fixed compensation and the achievement of targets established by the Board of Directors.

The CEO's short-term variable compensation is determined based on corporate performance metrics established annually. In 2025, these included the representation of Black individuals and women in leadership and senior leadership positions, pay equity between men and women in executive manager, director, and vice president positions, and the Net Promoter Score (NPS) for customers. The financial metrics linked to the CEO's variable compensation are EBITDA margin and ROIC.

The Long-Term Incentive Plan (LTIP), meanwhile, aims to ensure the sustainability of the business, promote talent retention, and align the interests of executives and shareholders. It includes various types of incentives, such as Stock Options, Restricted Stock, and Performance Shares, each with specific vesting and waiting period rules. As for members of the Board of Directors, Vibra offers only long-term incentives in the form of Stock Option grants, with no performance targets attached.

The company also offers health insurance, a private pension plan, life insurance, travel insurance, auto insurance, and airline tickets, among other benefits. There is no specific policy governing sign-on bonuses or termination payments; such cases are handled individually. Post-employment benefits include a pension plan and, for non-statutory directors governed by the CLT (Brazilian labor law), meal allowances and FGTS (Brazilian employee severance fund). In line with international governance best practices and SEC guidelines, the company has adopted a Clawback Policy applicable to the variable compensation of senior management, reinforcing risk mitigation, human capital discipline, and the robustness of its governance framework—factors that positively influence the company's assessment by institutional investors and major proxy advisory firms.

Ratio of the annual total compensation for the organization's highest-paid individual to the median annual total compensation for all employees (excluding the highest-paid individual) GRI 2-21

VIBRA	2023	2024	2025
	73.62	102.72	126.74

Note: Comerc considers compensation-related information to be confidential.

Ratio of the percentage increase in annual total compensation for the organization's highest-paid individual to the median percentage increase in annual total compensation for all employees (excluding the highest-paid individual) GRI 2-21

VIBRA	2023	2024	2025
	6.00	14.67	45.81

Note: Comerc considers compensation-related information to be confidential.

CG-MR-310a.1 - BR Mania - Goods and Consumer Sector – Multiline and Specialty Retailers and Distributors | Labor practices

Average hourly wage and percentage of in-store employees earning minimum wage, by region CG-MR-310a.1	
Average hourly wage	10.87
Percentage of in-store employees earning basic salary and, by region	0.00*

* All BR Mania store employees receive pay above the Brazilian minimum wage.

Collective bargaining agreements GRI 2-30

At Vibra Energia, 100% of the workforce was covered by collective bargaining agreements in 2025, in accordance with the applicable Collective Bargaining Agreement, as was the case in the previous two years. Vibra reaffirms its commitment to freedom of association and collective bargaining in its Code of Ethical Conduct.

Comerc has almost complete collective bargaining coverage across its workforce, reaching 100% in 2024 and declining slightly to 99.80% in 2025. This small difference is attributable to a structural transition in the workforce following the acquisition by Vibra. Previously, the company had statutory employees and managing partners whose working conditions were governed by specific contracts rather than standard collective bargaining agreements. However, following the integration process and administrative changes, only two employees remained under this exceptional arrangement.

Total number and rate of new employee hires, by age group GRI 401-1

VIBRA	2023		2024		2025	
	Hires	Rate of new hires	Hires	Rate of new hires	Hires	Rate of new hires
Under 30 years old	119	35.52	155	42.01	157	41,87
30 to 50 years old	386	14.37	453	15.66	352	12.23
Over 50 years old	28	5.54	37	6.69	21	3.95
Total	**533**	**15.12**	**645**	**16.91**	**530**	**14.00**

Total number and rate of new employee hires, by gender GRI 401-1

VIBRA	2023		2024		2025	
	Hires	Rate of new hires	Hires	Rate of new hires	Hires	Rate of new hires
Men	379	15.25	386	14.83	330	12.89
Women	154	14.79	259	21.39	200	16.33
Total	**533**	**15.12**	**645**	**16.91**	**530**	**14.00**

Total number and rate of new employee hires, by region GRI 401-1

VIBRA	2023		2024		2025	
	Hires	Rate of new hires	Hires	Rate of new hires	Hires	Rate of new hires
North	22	9.95	26	11.93	19	9.45
Northeast	54	10.63	39	7.65	46	9.58
Central-West	24	10.53	95	31.99	27	9.06
Southeast	414	17.51	468	18.12	421	16.19
South	19	9.31	17	8.25	17	8.25
Total	**533**	**15.12**	**645**	**16.91**	**530**	**14.00**

Total number and rate of employee turnover, by age group GRI 401-1

VIBRA	2023		2024		2025	
	Terminations	Turnover rate	Terminations	Turnover rate	Terminations	Turnover rate
Under 30 years old	27	8.00	53	28.18	63	29.33
30 to 50 years old	284	10.6	52	8.73	385	12.80
Over 50 years old	66	13.10	274	28.12	128	14.00
Total	**377**	**10.7**	**379**	**13.42**	**576**	**14.61**

Total number and rate of employee turnover, by gender GRI 401-1

VIBRA	2023		2024		2025	
	Terminations	Turnover rate	Terminations	Turnover rate	Terminations	Turnover rate
Men	278	11.22	279	12.77	390	14.06
Women	99	9.50	100	14.82	186	15.76
Total	**377**	**10.7**	**379**	**13.42**	**576**	**14.61**

Total number and rate of employee turnover, by region GRI 401-1

VIBRA	2023		2024		2025	
	Terminations	Turnover rate	Terminations	Turnover rate	Terminations	Turnover rate
North	32	14.50	23	11.24	30	12.19
Northeast	60	11.80	39	7.65	75	12.6
Central-West	9	4.00	27	20.54	28	9.23
Southeast	256	10.80	276	14.40	422	16.21
South	20	9.80	14	7.52	21	9.22
Total	**377**	**10.7**	**379**	**13.42**	**576**	**14.61**

Total number and rate of new employee hires and turnover, by age group GRI 401-1

COMERC				2025
	Hires	Rate of new hires	Terminations	Turnover rate
Under 30 years old	141	42.09	88	34.18
30 to 50 years old	114	18.91	159	22.64
Over 50 years old	6	13.64	14	22.73
Total	**261**	**26.58**	**261**	**26.58**

Total number and rate of new employee hires and turnover, by gender GRI 401-1

COMERC				2025
	Hires	Rate of new hires	Terminations	Turnover rate
Men	174	26.93	161	25.93
Women	87	25.89	100	27.83
Total	**261**	**26.58**	**261**	**26.58**

Total number and rate of new employee hires and turnover, by region GRI 401-1

COMERC				2025
	Hires	Rate of new hires	Terminations	Turnover rate
North	1	33.33	0	16.67
Northeast	26	39.39	16	31.82
Central-West	0	0.00	0	0.00
Southeast	230	26.08	222	25.62
South	4	12.9	23	43.55
Total	**261**	**26.58**	**261**	**26.58**

Total number and rate of new employee hires and turnover, by age group GRI 401-1

CONSOLIDATED				2025
	Hires	Rate of new hires	Terminations	Turnover rate
Under 30 years old	389	47.50	213	36.75
30 to 50 years old	646	16.26	685	16.75
Over 50 years old	59	8.47	167	16.21
Total	**1,094**	**19.93**	**1,065**	**19.66**

Total number and rate of new employee hires and turnover, by gender GRI 401-1

CONSOLIDATED				2025
	Hires	Rate of new hires	Terminations	Turnover rate
Men	699	18.72	697	18.70
Women	395	22.48	368	21.71
Total	**1,094**	**19.93**	**1,065**	**19.66**

Total number and rate of new employee hires and turnover, by region GRI 401-1

CONSOLIDATED				2025
	Hires	Rate of new hires	Terminations	Turnover rate
North	20	9.80	30	12.25
Northeast	72	13.19	91	14.93
Central-West	27	9.00	28	9.17
Southeast	954	22.70	872	21.72
South	21	8.86	44	13.71
Total	**1,094**	**19.93**	**1,065**	**19.66**

Benefits provided to full-time employees that are not provided to temporary or part-time employees GRI 401-2

Vibra offers a comprehensive benefits package to all full-time employees, including life insurance; health and dental plans for employees and their dependents; disability or incapacity benefits; breast-feeding, marriage, and bereavement leave; a private pension plan; payroll-deductible loans; primary healthcare; incentives for physical activity; a corporate Smiles Club; meal and food vouchers; rental guarantee letters; salary advances; 30 days of paid vacation in accordance with Brazilian law; supplemental sick pay; a Special Assistance Program; educational benefits for dependents, from daycare through high school; and an additional Solare subscription awarded in recognition of length of service.

The stock purchase plan is available exclusively to employees in leadership positions. All standard benefits are offered at all of the company's operating units.

In 2025, to increase awareness and facilitate access to the benefits offered, Vibra held a benefits and compensation roadshow that reached all employees. The initiative focused on strengthening communication about the available benefits, clarifying questions, and encouraging participation in health and wellness programs, reinforcing transparency and engagement.

Comerc offers life insurance, health insurance, dental insurance, and disability benefits to all full-time employees. The VB0224 benefits package includes life insurance for full-time, part-time, and temporary employees, as well as health and dental plans for full-time employees.

Parental leave GRI 401-3

			VIBRA	COMERC	CONSOLIDATED
	2023	2024	2025	2025	2025
Total number of employees that were entitled to parental leave					
Men	2,485	2,603	2,560	646	3,733
Women	1,041	1,211	1,225	336	1,757
Total number of employees that took parental leave in the reporting period					
Men	97	95	83	19	107
Women	35	32	36	10	51
Total number of employees that returned to work in the reporting period after parental leave ended					
Men	93	96	84	21	110
Women	32	30	41	8	54
Total number of employees that returned to work after parental leave ended that were still employee 12 months after their return to work					
Men	60	85	95	17	117
Women	49	32	43	11	62
Rate of return					
Men	100%	100%	100%	100%	100%
Women	100%	100%	100%	100%	100%
Rate of retention					
Men	96%	92%	97%	100%	-*
Women	91%	94%	96%	100%	-*

* Calculation is unavailable due to this being the initial year of reporting for VB0224 and BR Mania.

Goods and Consumer Sector – Multiline and Specialty Retailers and Distributors | Product supply, packaging and marketing CG-MR-310a.2

At BR Mania in 2025, the employee turnover rate was 59.65% for voluntary terminations and 35.09% for involuntary ones. We do not have this information broken down by the type of facility to which employees are assigned.

Minimum notice periods regarding operational changes GRI 402-1

Vibra does not have a formal minimum notice period for informing employees of significant operational changes, although in practice it typically provides sufficient advance notice to allow for adjustments. To this end, we use formal e-mail notifications and internal memos, in-person or virtual meetings to provide clarification, and posts on the intranet.

Hazard identification, risk assessment, and incident investigation GRI 403-2

Vibra has a structured system for hazard identification and risk assessment in routine and non-routine activities, supported by analyses of tasks, environments and operating conditions, hazard reports, the PGR, the PCMSO, and risk analysis studies. Control measures prioritize the elimination of hazards at the source and, when this is not feasible, risk mitigation through engineering controls, administrative measures, and the use of personal and collective protective equipment (PPE/CPE).

The company has an Occupational Health and Safety Management System that complies with labor laws, ILO conventions, the Civil and Penal Codes, collective agreements and conventions, sector regulations, licensing requirements, inspections, the Labor Prosecutor's Office, and civil and criminal liability requirements. The system is based on the Regulatory Standards (NRs) of the Ministry of Labor and Employment and covers all workers, activities, and workplaces.

Process quality is ensured through standardized methodologies, recognized technical criteria, and qualified professionals from the Occupational Safety and Health Service and operational leadership, supported by continuous training and formal procedures. The results support corrective and preventive action plans, enabling the review of procedures, the improvement of programs, and the strengthening of the prevention culture.

The company provides communication channels through which employees can report hazards and unsafe situations, while ensuring confidentiality and protection against retaliation to safeguard the integrity of the process. The right to refuse work that poses a risk of occupational injury or illness is established in internal policies and regulations, ensuring that no worker is subject to punishment or professional disadvantage.

The processes adopted include incident investigations, hazard identification and risk assessment, the definition of corrective measures based on the hierarchy of controls, and the implementation of improvements to the occupational health and safety management system, reinforcing a culture of preventive, fair, and responsible safety.

Occupational health Services GRI 403-3

Vibra provides occupational health services to help ensure a safe and healthy work environment. In the two facilities with the largest number of employees, there are on-site medical posts providing immediate care, including Occupational Health Medical Control Program (PCMSO) assessments, clinical consultations, support for health promotion programs, and urgent and emergency care, with basic and advanced life-support ambulances. For mothers, breastfeeding support rooms—renovated in 2025—are available, providing privacy and appropriate facilities to support nursing needs. At the other locations, services are provided by accredited clinics, ensuring nationwide coverage.

In 2025, health initiatives were stepped up within the operational units, expanding on-site care from approximately 45% to 84% of the workforce.

In addition, we have our own healthcare team comprised of physicians, nurses, and social workers who monitor employees, support health promotion programs, and coordinate internal initiatives, ensuring integrated and humane care.

Health information confidentiality is ensured by secure systems, in compliance with the General Data Protection Law (LGPD), with access restricted to authorized professionals. Service quality is guaranteed through standardization, monitoring of indicators, continuous evaluation, rigorous technical qualification of the team and contracted companies, service protocols, and periodic calibration of equipment.

Employees can access these services as needed or upon referral through the PCMSO, with information provided through the benefits portal, email, the news portal, messaging apps, and presentations during Health and Safety Dialogues in operational areas.

Mineral Extraction and Processing Sector – Oil and Gas – Refining and Marketing | Critical Incident Risk Management EM-RM-540a.3

At Vibra, operational discipline is measured by the consistent execution of tasks in accordance with procedures and standards, which is essential for safety and efficiency. The Health, Safety and Environment Management System leverages both external (ISO 45001, 9001 and 14001) and internal (GEO) audits to detect nonconformities, including lapses in operational discipline. These findings are complemented by behavioral observations, mandatory training tracking, and periodic standards reviews, enabling targeted corrective actions. Additionally, governance has been strengthened to identify and address critical scenarios that could result in severe injuries or fatalities across VIBRA facilities through the Potential for Serious Injuries or Fatalities (PSIF) indicator.

Worker participation, consultation, and communication on occupational health and safety GRI 403-4

Vibra Energia engages employees at every stage of the development, implementation, and evaluation of its occupational health and safety management system through committees, sector-specific forums, training sessions, workshops, opinion surveys, participation in audits and inspections, emergency drills, incident reporting through the Corporate Safety and Environment Portal, and wellness programs. Communication takes place via Viva Engage, corporate e-mail, the internal portal, awareness campaigns, workshops, committees, and safety forums.

The company has formal health and safety committees, composed of employers and employees, that meet monthly. These committees review, issue

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recommendations, monitor, and evaluate the effectiveness of OSH policies and guidelines; propose indicators, targets, and improvement projects; and advise the Executive Board and the Board of Directors. All employees are represented, and the committees are empowered to monitor policy implementation and recommend improvements as needed.

Comerc follows a similar participatory approach, engaging workers at every stage of the occupational health and safety management system—from design and implementation to evaluation. Communication and information access occur through both digital and in-person channels, including the corporate portal, internal networks, formal announcements, Daily Safety Dialogues, and committee meetings. The company also maintains formal health and safety committees composed of employer and employee representatives, which meet monthly with the participation of senior management and leadership teams. All workers are represented, ensuring both equitable participation and an active voice.

BR Mania adheres to the same principles but does not have formal committees due to its smaller size, lower risk classification (level 1), and organizational structure. Worker involvement there occurs through training, consultations during risk management activities, and proposals for corrective and preventive measures. VB0224 currently limits development, implementation, and evaluation of its occupational health and safety system to the occupational safety and human resources areas and does not yet involve employees directly. Employee participation will be introduced in 2026, enabling staff to review and provide feedback on health and safety matters. The company has formal health and safety committees, composed of managers and senior management, that meet monthly.

Worker training on occupational health and safety GRI 403-5

Vibra offers a structured and comprehensive portfolio of Occupational Health and Safety training and development programs for its employees. The content is aligned with the company's health and safety policies, applicable legal requirements, such as regulatory standards, and the specific risks associated with each employee's activities. The training covers occupational hazards and dangerous situations, with the aim of ensuring preparedness and raising awareness of safe practices.

Promotion of worker health GRI 403-6

Vibra develops various programs and initiatives to facilitate worker access to non-occupational medical and health services, promoting comprehensive care, prevention, and well-being, which are described on page 93. VB0224 continues to offer the Bem Estar – SEST SENAT – Health Insurance, providing medical care and early diagnosis of diseases.

In 2025, as in 2023 and 2024, no cases of occupational diseases were recorded among our employees, and no worker was excluded from the management of occupational disease hazards and risks.

Workers covered by an occupational health and safety management system GRI 403-8

	VIBRA						COMERC		CONSOLIDATED	
	2023		2024		2025		2025		2025	
	Employees	Workers who are not employees (third-party contractors)	Employees	Workers who are not employees (third-party contractors)	Employees	Workers who are not employees (third-party contractors)	Employees	Workers who are not employees (third-party contractors)	Employees	Workers who are not employees (third-party contractors)
Number of individuals who are covered by the system	3,526	3,583	3,886	4,447	3,986	5,091	982	1,174	5,563	6,275
Percentage of individuals who are covered by the system	100	100	100	100	100	100	100	100	100	100
Number of individuals covered by a system that has been internally audited	3,526	3,583	1,732	1,361	1,509	1,104	982	1,174	2,899	2,288
Percentage of individuals covered by a system that has been audited internally	100	100	44.6	30.6	37.9	21.7	100	100	52	36
Number of individuals covered by the system that has been certified by an independent third party	291	36	439	543	775	765	0	0	1,163	775
Percentage of individuals covered by this system that has been internally audited or certified by an external party	7.9	1	11.3	12.2	19.4	15	0	0	21	12

Note 1: In the Vibra safety indicators, we consider employees (direct employees, interns and young apprentices) and third-party workers (all intramural contractors).
Note 2: We considered the total number of Vibra employees located at the units that underwent a third-party audit (ISO 45001).

Work-related injuries GRI 403-9

					VIBRA		COMERC		CONSOLIDATED	
	2023*		2024*		2025		2025		2025	
Class	Employees	Workers who are not employees (third-party contractors)	Employees	Workers who are not employees (third-party contractors)	Employees	Workers who are not employees (third-party contractors)	Employees	Workers who are not employees (third-party contractors)	Employees	Workers who are not employees (third-party contractors)
Number of hours worked	7,069,833	7,240,833	7,724,083	9,063,250	7,890,167	10,570,500	2,748,020	3,082,911	10,638,187	13,795,578
Number of fatalities as a result of work-related injury	0	0	0	0	0	0	1	0	1	0
Rate of fatalities as a result of work-related injuries	0	0	0	0	0	0	0.36	0	0.1	0.0
Number of high-consequence work-related injuries (excluding fatalities)	3	2	0	0	0	1	1	0	1	1
Rate of of high-consequence work-related injuries (excluding fatalities)	0.4	0.3	0.0	0.0	0.0	0.09	0.36	0.0	0.09	0.07
Number of recordable work-related injuries (including fatalities)	5	19	10	23	21	21	18	8	39	29
Rate of recordable work-related injuries (including fatalities)	0.7	2.6	1.3	2.5	2.66	1.96	6.55	2.59	3.67	2.10

Note 1: The main types of accidents registered at Vibra included overexertion, back pain, burns, falls (both on the same level and from height), crushing injuries, sprains, impacts, and cuts. All of these risks had already been previously mapped, identified and classified as hazards in the management system. The data does not exclude workers (it refers to on-site workers) and follows internal methodologies, in addition to ABNT standard NBR 14280:2001.
Note 2: Vibra launched the "Vibra pela Vida" ("Vibra for Life") Program focused on reducing accidents in response to a rise in accident rates, and the transport accident rate reached its lowest level in the last ten years (a 90% reduction). The elimination of critical scenarios exceeded the target by more than 100%.
Note 3: The consolidated indicator includes data from Vibra and Comerc.

Mineral Extraction and Processing Sector – Oil and Gas – Refining and Marketing | Critical Incident Risk Management EM-RM-540a.1

At Vibra, the Process Safety Event (PSE) rates for Loss of Primary Containment (LOPC)—Levels 1 and 2—were 3.12% in 2024 and 2.41 in 2025. The reduction recorded in 2025 reflects the continuous advancement of Process Safety management, driven by the implementation of improvements in operational procedures, team training, strengthened controls, and other initiatives aimed at managing and mitigating process-related risks.

Mineral Extraction and Processing Sector – Oil and Gas – Refining and Marketing | Critical Incident Risk Management EM-RM-540a.2

In 2025, Vibra's challenge rate for safety system indicators (Level 3) was 0.00%. During this period, the implementation of a more robust process safety management system was initiated, including diagnostics, training, performance testing, enhancements to emergency procedures and change management, as well as the introduction of operational indicators. Technical, operational, and administrative measures are planned to strengthen prevention, mitigation, and team training.

Total Recordable Incident Rate (TRIR), fatality rate IF-EU-320a.1

COMERC	Rate
(1) Total Recordable Incident Rate (TRIR)	3.64
(2) Fatality rate	0.36

Average hours of training that the organization's employees have undertaken during the reporting period, by gender GRI 404-1

			VIBRA	COMERC	CONSOLIDATED
	2023	2024	2025	2025	2025
Men	21	23.4	14.2	8.1	11.3
Women	12.8	15.5	18.5	8.8	15.1
Total	**18.8**	**20.8**	**15.6**	**8.4**	**12.5**

Average hours of training that the organization's employees have undertaken during the reporting period, by employee category GRI 404-1

			VIBRA	COMERC	CONSOLIDATED
	2023	2024	2025	2025	2025
CEO	0	0	1	-	1.0
Vice President	3.5	2.6	8.1	20.5	11.9
Director	17.3	42.2	31.8	15.2	24.8
Executive manager	8	43.9	-	-	-
Manager	20.4	49.7	34.8	7.0	25.6
Coordinator	9.4	45.9	33.3	10.8	23.6
Superintendent	24.1	-	-	-	-
Employees without a leadership role	19	18.6	14	8.1	11.4
Total	**18.8**	**20.8**	**15.6**	**8.4**	**12.5**

Note: In 2025, Vibra continued to implement structured initiatives focused on people development, leadership, and organizational culture, although there were fewer initiatives conducted than in the previous year. The variation is directly related to the company's acquisition process, which required strategic direction for adapting to the new organizational model, integrating the teams, and reviewing fundamental pillars for the company's future operations. In 2025, Comerc continued the Performance Management Cycle launched in 2024, conducting Calibration and Succession Committees. During the Calibration Committees, performance discussions covered positions ranging from Specialists to Vice Presidents.

Programs for upgrading employee skills and transition assistance programs GRI 404-2

Vibra does not offer a formal career transition or retirement assistance program. Vibra encourages the ongoing development of its employees, particularly through the initiatives of Ativamente, its corporate university (*learn more on* *page 85*). At Comerc, employees have access to the Comerc University, a hub for corporate education that brings together content created in-house and by partners. The courses available on the platform cover topics ranging from professional development in the energy sector to personal development, innovation, and organizational culture. VB0224 does not have formal skills development programs but provides subsidies for academic education to eligible employees. For 2026, the company will implement the Ativamente platform to support employee development.

Percentage of employees receiving regular performance and career development reviews, by employee category GRI 404-3

VIBRA		2023			2024			2025	
	Men	Women	Total	Men	Women	Total	Men	Women	Total
CEO	100	0	100	100	0	100	100	0	100
Vice President	62	50	75	83	100	88	100	100	100
Director	100	82	95	83	56	73	91	93	92
Executive manager	86	50	73	90	100	94	-	-	-
Manager	100	85	96	79	71	76	94	96	95
Coordinator	86	87	86	91	82	89	100	92	98
Superintendent	100	100	100	-	-	-	-	-	-
Employees without a leadership role	90	89	90	78	74	77	86	82	85
Total	**90**	**89**	**90**	**78**	**74**	**77**	**87**	**83**	**86**

Percentage of employees receiving regular performance and career development reviews, by employee category GRI 404-3

COMERC			2025
	Men	Women	Total
Vice President	67	0	50
Director	78	100	85
Manager	76	72	75
Coordinator	0	6	3
Employees without a leadership role	1	2	1
Total	**8**	**7**	**7**

Note 1: In 2024, the Performance Management Cycle was conducted for employees at all levels across the company. In 2025, the cycle continued through the Calibration and Succession Committees. The performance of specialist positions up to the vice-presidency level was discussed in the Calibration Committees. Meanwhile, the positions and successors mapped from the managerial level were discussed in the Succession Committees. In 2026, the cycle is scheduled to be conducted again for employees at all levels.

Percentage of employees receiving regular performance and career development reviews GRI 404-3

CONSOLIDATED			2025
	Men	Women	Total
CEO	100	-	100
Vice President	89	75	85
Director	76	95	82
Manager	88	87	88
Coordinator	65	45	59
Employees without a leadership role	61	62	61
Total	**62**	**63**	**62**

Note: The consolidated indicators cover performance assessments conducted at Vibra, BR Mania, and Comerc. In 2025, VB0224 did not carry out a performance assessment process.

Percentage of employees, by employee category and gender GRI 405-1

VIBRA	2023		2024		2025	
	Men	Women	Men	Women	Men	Women
CEO	100	0.00	100	0.00	100	0.00
Vice President	75.00	25.00	75.00	25.00	66.67	33.33
Director	75.76	24.24	63.83	36.17	60.53	39.47
Executive manager	63.64	36.36	60.87	39.13	-	-
Manager	68.85	31.15	63.51	36.49	66.89	33.11
Coordinator	74.19	25.81	75.89	24.11	77.68	22.32
Superintendent	93.18	6.82	-	-	-	-
Employees without a leadership role	70.13	29.87	68.22	31.78	67.42	32.58

Note 1: Starting in 2024, the superintendent positions were renamed coordinators, and in 2025 the executive manager position was discontinued.

Percentage of employees, by employee category and gender GRI 405-1

COMERC		2025
	Men	Women
CEO	0.00	100
Vice President	75.00	25.00
Director	69.23	30.77
Manager	71.43	28.57
Coordinator	51.56	48.44
Employees without a leadership role	65.78	34.22

Percentage of employees per employee category and gender GRI 405-1

CONSOLIDATED		2025
	Men	Women
CEO	100	0
Vice President	69.23	30.77
Director	65.45	34.55
Manager	68.03	31.97
Coordinator	65.38	34.62
Employees without a leadership role	68.17	31.83

Employees by employee category and age group GRI 405-1

VIBRA	2023			2024			2025		
	Under 30 years old	30 to 50 years old	Over 50 years old	Under 30 years old	30 to 50 years old	Over 50 years old	Under 30 years old	30 to 50 years old	Over 50 years old
CEO	0.00	0.00	100	0.00	0.00	100	0.00	0.00	100
Vice President	0.00	62.50	37.50	0.00	62.50	37.50	0.00	55.56	44.44
Director	0.00	78.79	21.21	0.00	76.60	23.40	0.00	78.95	21.05
Executive manager	0.00	68.18	31.82	0.00	69.57	30.43	-	-	-
Manager	0.00	76.23	23.77	0.00	79.05	20.95	0.00	78.15	21.85
Coordinator	1.61	77.42	20.97	2.84	75.18	21.99	2.68	78.57	18.75
Superintendent	0.00	63.64	36.36	-	-	-	-	-	-
Employees without a leadership role	10.32	76.41	13.27	10.59	75.80	13.61	10.71	75.91	13.39

Note: Starting in 2024, the superintendent positions were renamed coordinators, and in 2025 the executive manager position was discontinued.

Employees by employee category and age group GRI 405-1

COMERC	2025		
	Under 30 years old	30 to 50 years old	Over 50 years old
CEO	0.00	100	0.00
Vice President	0.00	100	0.00
Director	0.00	92.31	7.69
Manager	4.76	90.48	6.25
Coordinator	10.67	88	1.33
Employees without a leadership role	39.19	56.39	4.42

Employees by employee category and age group GRI 405-1

CONSOLIDATED	2025		
	Under 30 years old	30 to 50 years old	Over 50 years old
CEO	0.00	0.00	100
Vice President	0.00	69.23	30.77
Director	0.00	81.82	18.18
Manager	1.23	81.97	16.80
Coordinator	6.80	88.35	11.65
Employees without a leadership role	16.37	71.17	12.46

Note: In 2025, the person holding the position of president at Comerc also held a vice-presidency at Vibra; in the consolidated tables, only their role as vice president is considered to avoid duplication.

Percentage of employees from minority and/or vulnerable groups, by employee category and gender GRI 405-1

VIBRA	2023		2024		2025	
	Black (Black and brown)	PwD	Black (Black and brown)	PwD	Black (Black and brown)	PwD
President	0.00	-	0.00	0.00	0.00	0.00
Vice President	12.50	-	12.50	0.00	11.11	0.00
Director	6.06	-	14.89	2.13	21.05	2.63
Executive manager	13.64	-	13.04	0.00	-	-
Manager	19.67	-	17.57	2.03	19.21	0.66
Coordinator	19.35	-	30.5	0.00	33.04	0.00
Superintendent	43.18	-	-	-	-	-
Employees without a leadership role	43.57	-	45.33	1.57	46.63	1.93

Note 1: Starting in 2024, the superintendent positions were renamed coordinators, and in 2025 the executive manager position was discontinued.

Percentage of employees from minority and/or vulnerable groups, by employee category and gender GRI 405-1

COMERC	2025	
	Black (Black and brown)	PwD
President	0.00	0.00
Vice President	0.00	0.00
Director	0.00	0.00
Manager	7.94	0.00
Coordinator	16	1.33
Employees without a leadership role	34.53	0.48

Percentage of employees from minority and/or vulnerable groups, by employee category and gender GRI 405-1

CONSOLIDATED	2025	
	Black (Black and brown)	PwD
President	0.00	0.00
Vice President	7.69	0.00
Director	14.55	1.82
Manager	16.80	0.41
Coordinator	25.24	0.49
Employees without a leadership role	40.25	1.47

Note: In 2025, the person serving as president at Comerc also held a vice presidency at Vibra; in the consolidated tables, only their role as vice president is considered to avoid duplication.

Percentage of gender and racial/ethnic group representation for management and all other employees CG-MR-330a.1

VIBRA		2023		2024		2025
Percentage	Management	All other employees	Management	All other employees	Management	All other employees
Women	25.68%	29.87%	36.12%	31.47%	29.90%	32.58%
Men	74.32%	70.13%	63.88%	68.53%	70.10%	67.42%
Black (Black and brown)	20.89%	43.57%	16.30%	43.05%	24.12%	46.63%
White	77.05%	53.74%	82.38%	55.77%	74.92%	52.25%
Indigenous	0.34%	0.25%	0.00%	0.21%	0.00%	0.23%
Asian	1.03%	1.02%	1.32%	0.97%	0.96%	0.89%
No information	0.68%	1.42%	0.00%	0.00%	0.00%	0.00%
PwD	0.00%	1.02%	1.76%	1.52%	0.64%	1.93%

Ratio of basic salary and remuneration of women to men, by employee category GRI 405-2

					VIBRA		CONSOLIDATED	
	2023		2024		2025		2025	
	Men	Women	Men	Women	Men	Women	Men	Women
Vice President	4.05	-	3.97	3.08	1.01	1.03	1.01	1.03
Director	2.02	2.06	2.19	2.15	1.04	0.93	0.78	0.81
Executive manager	1.77	1.83	1.92	1.91	-	-	-	-
Manager	1.64	1.68	1.70	1.62	0.97	0.99	0.70	0.66
Coordinator	1.45	1.40	1.35	1.34	0.87	0.87	0.82	0.78
Superintendent	1.38	1.37	-	-	-	-	-	-
Employees without a leadership role	1.20	1.20	1.25	1.23	1.01	0.99	0.25	0.19

Note: The consolidated figures do not include Comerc data as they are considered sensitive.

Security personnel trained in human rights policies or procedures GRI 410-1

As in 2024, in 2025, 100% of Vibra's security personnel received training in specific human rights policies and procedures, provided by third-party companies.

Our Social Commitment

Operations with local community engagement, impact assessments, and development programs GRI 413-1

Vibra develops projects focused on engaging and supporting local communities in the surrounding areas (see page 103 for more information). In 2024 and 2025, these initiatives covered 16% of the operations. In 2025, the units participating in community forums underwent monthly mentoring sessions, and the community relations procedure is currently under review to strengthen local capacity-building and engagement initiatives. Engagement initiatives and community programs are implemented at Comerc Energia. In in 2025 they covered 100% of operations, primarily focusing on the Centralized Generation solar plants located in the states of MG, SP, and PE. Both companies conduct environmental impact assessments; however, the data is not publicly disclosed, and neither company carries out social or gender impact assessments. They also have plans for engaging stakeholders and community consultation processes, but they do not use worker councils or internal committees to discuss impacts with the community.

Climate change and energy transition

Total number of employees trained for improvement (upskilling) and requalification (reskilling) resulting from climate transition/adaptation, by gender and type of employment GRI 102-3

VIBRA	2025
	Permanent
Men —*upskilling*	146
Women —*upskilling*	37
Total	**183**

Note 1: There are no records of employees hired on a fixed-term or part-time basis; all have indefinite-term contracts and work full-time.
Note 2: No training was conducted regarding retraining resulting from climate transition/adaptation.
Note 3: There was no hiring, termination, or transfer of employees and workers motivated by the climate transition/adaptation.

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Direct Scope 1 GHG Emissions (tCO_2e) GRI 102-5, EM-RM-110a.1

			VIBRA	COMERC	CONSOLIDATED
	2023	2024	2025	2025	2025
Stationary combustion	36,410	35,006	37,965	22	37,986
Mobile combustion	5,144	5,130	5,026	561	5,691
Fugitive emissions	52	45	158	4	162
Change in soil use	-	-	-	583	583
Waste and effluents	-	-	-	9	9
Total	**41,606**	**40,181**	**43,149**	**1,179**	**44,431**
Biogenic emissions (Scope 1)	5,312	6,524	7,258	411	7,697

Note 1: The calculation excludes GHG removals and GHG transactions and uses the 100-year Global Warming Potential (GWP) factors from the Fifth Assessment Report (AR5).
Note 2: Gases included in the calculation: CO_2, CH4, N_2O and HFCs.
Note 3: for Vibra, the base year is 2019, with total emissions of 47,560 tCO2.$_2$e, and of 4,992 tCO_2e of biogenic emissions.
Note 4: For Comerc, the percentage of direct gross emissions (Scope 1) of CH_4 was 1.44%.
Note 5: Total Scope 1 emissions - 43,040 [tCO_2 eq] are not covered by government regulations that limit or impose a price on carbon emissions.
Note 6: The standards, methodologies, underlying assumptions and calculation tools applied in the greenhouse gas inventory were the GHG Protocol and ISO 14064.
Note 7: The Consolidated indicator includes information from Vibra, Comerc, and BR Mania. In 2025, BR Mania emitted 104 tCO_2e in Scope 1 (Mobile Combustion).
VB0224's emissions will be included starting in 2026, following the implementation of the necessary controls for their measurement and reporting.

(Gross global Scope 1 emissions, percentage covered under emissions-limiting regulations and emissions-reporting regulations IF-EU-110a.1

COMERC	2025
Total gross direct GHG emissions of scope 1, excluding offsets or credits.	1,179

Note: Comerc's operations are not currently subject to specific greenhouse gas (GHG) emissions cap regulations or to mandatory emissions reporting regulations that apply to the Scope 1 emissions reported under this indicator. Therefore, 0% of the Scope 1 emissions are covered by emissions cap regulations, and 0% are covered by emissions reporting regulations.

Scope 2 emissions calculated using the location-based method GRI 102-6

			VIBRA		COMERC		CONSOLIDATED	
	2023	2024	2025		2025		2025	
	Total, in tCO_2e	Total, in tCO_2e	Amount (t)	Total, in tCO_2e	Amount (t)	Total, in tCO_2e	Amount (t)	Total, in tCO_2e
CO_2	-	-	11,610	11,610	19	19	11,644	11,644
CH_4	-	-	0.168	5	-	-	0.168	5
N_2O	-	-	0.017	5	-	-	0.017	5
Total	**12,512**	**12,099**	**11,610**	**11,619**	**19**	**19**	**11,645**	**11,654**

Note 1: the calculation excludes GHG removals and GHG transactions and uses the 100-year Global Warming Potential (GWP) factors from the Fifth Assessment Report (AR5).
Note 2: gases included in the calculation: CO_2, CH_4, N_2O.
Note 3: for Vibra, the selected base year is 2019, with total emissions amounting to 17,356.00 [tCO_2 eq].
Note 4: the standards, methodologies, underlying assumptions and calculation tools applied in the greenhouse gas inventory were the GHG Protocol and ISO 14064.
Note 5: The Consolidated indicator includes information from Vibra, Comerc, and BR Mania. In 2025, BR Mania emitted 16 tCO_2e in Scope 2 (Purchased Electricity).
VB0224's emissions will be included starting in 2026, following the implementation of the necessary controls for their measurement and reporting.

Scope 2 emissions calculated using the market-based (purchase-choice) approach GRI 102-6

			VIBRA		COMERC		CONSOLIDATED	
	2023	2024	2025		2025		2025	
	Total, in tCO_2e	Total, in tCO_2e	Amount (t)	Total, in tCO_2e	Amount (t)	Total, in tCO_2e	Amount (t)	Total, in tCO_2e
CO_2	-	-	10,232	10,232	3	3	10,251	10,251
CH_4	-	-	0.168	5	-	-	0.168	5
N_2O	-	-	0.017	5	-	-	0.017	5
Total	**11,668**	**10,463**	**10,232**	**10,242**	**3**	**3**	**10,251**	**10,260**

Note 1: the calculation excludes GHG removals and GHG transactions and uses the 100-year Global Warming Potential (GWP) factors from the Fifth Assessment Report (AR5).
Note 2: gases included in the calculation: CO_2, CH_4, N_2O.
Note 3: the first year this data was reported was 2021.
Note 4: the standards, methodologies, underlying assumptions and calculation tools applied in the greenhouse gas inventory were the GHG Protocol and ISO 14064. In addition, emission factors from the MCTI and conversion factors from the 2025 National Energy Balance (BEN) were used.
Note 5: to demonstrate the traceability of a portion of the electricity consumed, the company acquired 30,000 I-RECs, equivalent to 30,000 MWh.
Note 6: The Consolidated indicator includes information from Vibra, Comerc, and BR Mania. In 2025, BR Mania emitted 16 tCO_2e in Scope 2 (Purchased Electricity).
VB0224's emissions will be included starting in 2026, following the implementation of the necessary controls for their measurement and reporting.

Scope 3 GHG emissions by category (tCO_2) GRI 102-7

			VIBRA	COMERC	CONSOLIDATED
Category	**Total emissions**	**Total emissions**	**Total emissions**	**Total emissions**	**Total emissions**
	2023	**2024**	**2025**	**2025**	**2025**
Purchased goods and services	16,794,833	18,949,710	22,148,595	3,598	22,152,192
Fuel and energy related activities	-	-	-	147,524	147,524
Upstream transportation and distribution	292,386	232,096	299,251	1,429	300,680
Waste generated in operations	-	-	-	4	4
Business travel	1,325	2,560	1,752	381	2,246
Commuting	-	-	-	776	776
Downstream transportation and distribution	98,242	106,774	99,547	-	99,547
Use of products sold	75,267,366	70,531,493	69,557,763	-	69,557,763
Total	**92,454,153**	**89,822,633**	**92,106,908**	**153,712**	**92,260,733**
Emissões biogências (*downstream*)	13,291,820	14,704,803	15,165,999	-	15,165,999
Emissões biogências (*upstream*)	22,848	22,288	23,091	898	23,989

Note 1: The calculation excludes GHG removals and GHG transactions and uses the 100-year Global Warming Potential (GWP) factors from the Fifth Assessment Report (AR5).
Note 2: Gases included in the calculation: CO_2, CH_4, N_2O.
Note 3: The standards, methodologies, underlying assumptions and calculation tools applied in the greenhouse gas inventory were the GHG Protocol and ISO 14064. In addition, emission factors from the National Emissions Inventory of the Ministry of the Environment, RenovaBio, and the ecoinvent v3.12 database were used.
Note 4: The historical data for the "Goods and services purchased" category has been recalculated. GRI 2-4
Note 5: The consolidated indicator includes information from Vibra, Comerc, and BR Mania. In 2025, BR Mania emitted 113 tCO_2e from Scope 3 (Business Travel).
VB0224's emissions will be included starting in 2026, following the implementation of the necessary controls for their measurement and reporting.

Intensity of greenhouse gas (GHG) emissions GRI 102-8

VIBRA	2023	2024	2025
Specific metric			
Total volume of products sold in thousands of m^3	30,453	30,566	30,361
Emission intensity			
Total GHG emissions (tCO_2e) - Scopes 1 and 2– Choice of purchase	53,274	50,644	54,768
Total GHG emissions (tCO_2e) - Scopes 1, 2 and 3- Choice of purchase	92,454,153	89,822,633	92,161,676
GHG emission intensity (tCO_2e/thousand m^3) – Scopes 1 and 2	1.75	1.66	1.80
GHG emission intensity (tCO_2e/thousand m^3) – Scopes 1, 2 and 3	3,063	2,954	3,036

Note 1: Scopes 1, 2 (Choice of Purchase) and 3 were considered in the calculation.
Note 2: Gases included in the calculation: CO_2, CH_4, N_2O and HFCs.
Note 3: Volume of products sold in thousand m^3, considering only the operational and administrative units managed and operated by Vibra for a better assessment of efficiency.

GHG emissions intensity GRI 102-8

VIBRA	2025
Specific metric	
Gross revenue (BRL million)	182,301
Emission intensity	
Total GHG emissions (tCO_2e) - Scopes 1 and 2– Choice of purchase	54,768
Total GHG emissions (tCO_2e) - Scopes 1, 2 and 3- Choice of purchase	92,161,676
GHG emission intensity (tCO_2e/BRL million) – Scopes 1 and 2	0.30
GHG emission intensity (tCO_2e/BRL millions) – Scopes 1, 2 and 3	505.55

Note 1: Scopes 1, 2 (Choice of Purchase) and 3 were considered in the calculation.
Note 2: Gases included in the calculation: CO_2, CH_4, N_2O and HFCs.
Note 3: Gross revenue of the parent company as per note #23 of the Financial Statements. For more information, access: https://ri.vibraenergia.com.br

Intensity of greenhouse gas (GHG) emissions GRI 102-8

COMERC	2025
Specific metric	
Gross revenue (BRL Million)	6,710
Emission intensity	
Total GHG emissions (tCO_2e) - Scopes 1 and 2– Choice of purchase	1,198
Total GHG emissions (tCO_2e) - Scopes 1, 2 and 3- Choice of purchase	154,910
GHG emission intensity (tCO_2e/BRL million) – Scopes 1 and 2	0.18
GHG emission intensity (tCO_2e/BRL millions) – Scopes 1, 2 and 3	23.09

Note 1: Scopes 1, 2 (Choice of Purchase) and 3 were considered in the calculation.
Note 2: Gases included in the calculation: CO_2, CH_4, N_2O and HFCs.
Note 3: Gross revenue as shown in the Financial Statements. For more information, access: https://ri.comerc.com.br

Intensity of greenhouse gas (GHG) emissions GRI 102-8

CONSOLIDATED	2025
Specific metric	
Gross revenue (BRL million)	195,896
Emission intensity	
Total GHG emissions (tCO_2e) - Scopes 1 and 2– Choice of purchase	56,084
Total GHG emissions (tCO_2e) - Scopes 1, 2 and 3- Choice of purchase	92,316,816
GHG emission intensity (tCO_2e/BRL million) – Scopes 1 and 2	0.29
GHG emission intensity (tCO_2e/BRL million) – Scopes 1, 2 and 3	471.25

Note 1: Scopes 1, 2 (Choice of Purchase) and 3 were considered in the calculation.
Note 2: Gases included in the calculation: CO_2, CH_4, N_2O and HFCs.
Note 3: Gross revenue of the parent company and consolidated revenue as per note No. 23 of the Financial Statements. For more information, access: https://ri.vibraenergia.com.br
Note 4: All consolidated results in the table are expressed in metric tons (t) of polluting gases.

Air emissions of the following pollutants: NOx (excluding N_2O), SOx, particulate matter (PM10), (4) CO, and volatile organic compounds (VOCs) in tonnes EM-RM-120a.1

VIBRA	2025
NOx (excluding N_2O)	1,102
SOx	0.3
Particulate matter	77
MW	259
COVs	81

Note 1: The emission factors were based on the AP-42 document published by the U.S. Environmental Protection Agency (EPA).
Note 2: SOx emissions were estimated using a mass balance, considering the sulfur content of the diesel fuel.
Note 3: The Higher Heating Value (HHV) was used to calculate the energy consumed, in accordance with standard practice for emissions inventories. Density and PCS values were calculated using weighted averages for each fuel type, based on data from the National Energy Balance (BEN) and the National Agency of Petroleum, Natural Gas and Biofuels (ANP).
Note 3: The H_2S (hydrogen sulfide) pollutant is not applicable to Vibra's operations, as the Company does not conduct refining activities or other industrial processes that generate significant emissions of this compound.

Carbon credits GRI 102-10

Information regarding Vibra's use of carbon credits is available on page 113. Comerc has already canceled 49,698 tCO_2e in carbon credits related to reduction projects. The project in question was the Brigida and Bon Nome Renewable Energy Project (ID 1746), which involves the construction and operation of the Brígida (63 MW) and Bon Nome (101 MW) solar power plants, generating approximately 404,849 MWh/year of renewable energy fed into the National Interconnected System, contributing to the reduction of the fossil fuel share in the electricity mix and to the mitigation of greenhouse gas emissions. The retired credits correspond the Scope 1, 2, and 3 emissions for the years 2023 and 2024, registered with the Global Carbon Council and validated by Earthood Services Private Limited.

Embedding policy commitments GRI 103-1

Vibra has adopted a *Climate Change and Energy Transition Policy*, that applies to all its operations in Brazil and internationally — including subsidiaries and entities under its control or significant influence — reaffirming the company's institutional commitment to climate governance and the energy transition. Comerc does not have any policy regarding this type of commitment.

Total fuel consumption within the organization GRI 103-2

			VIBRA	COMERC	CONSOLIDATED
	2023	2024	2025	2025	2025
	Amount of energy (GJ)	Amount of energy (GJ)	Amount of energy (GJ)	Amount of energy (GJ)	Amount of energy (GJ)
Non-renewable					
Diesel	530,812	527,497	567,025	312	567,809
Automotive gasoline	10,241	10,009	12,244	7,867	21,601
LPG	7,668	7,852	5,694	-	5,694
CNG	1,656	789	-	-	-
Fuel oil	15,587	1,847	641	-	641
Total	**565,964**	**586,076**	**585,603**	**8,179**	**595,745**
Renewables					
Hydrated ethanol	6,699	9,903	6,572	3,697	10,268
Biodiesel	63,139	76,275	87,773	48	87,821
Anhydrous ethanol	2,533	2,475	3,251	2,071	5,722
HVO		318	1,031	0	1,031
Total	**72,370**	**88,971**	**98,627**	**5,816**	**104,842**

Note 1: The LHV (lower calorific value) values provided in BEN 2025 are used to calculate and convert energy indicators.
Note 2: The historical data has been recalculated.
Note 3: There was a methodological improvement in the calculation of diesel and gasoline consumption, with the historical breakdown of biodiesel and anhydrous ethanol percentages, in accordance with the guidelines of the National Energy Policy Council (CNPE).
Note 4: There is no record of Compressed Natural Gas (CNG) consumption in 2025.

Total renewable energy consumption within the organization GRI 103-2

			VIBRA	COMERC	CONSOLIDATED
	2023	2024	2025	2025	2025
	Amount (GJ)	Amount (GJ)	Amount (GJ)	Amount (GJ)	Amount (GJ)
Electricity	79,200	108,000	108,000	1,552	109,552

Note 1: The reported values refer to the purchase of I-REC.

Total non-renewable energy consumption within the organization GRI 103-2

			VIBRA	COMERC	CONSOLIDATED
	2023	2024	2025	2025	2025
	Amount (GJ)	Amount (GJ)	Amount (GJ)	Amount (GJ)	Amount (GJ)
Electricity	70,970	42,129	45,705	244	48,657
Steam	126,052	112,511	110,452	-	110,452
Total	**197,022**	**154,639**	**156,157**	**244**	**159,109**

Total energy consumed, percentage of grid electricity, percentage renewable CG-MR-130a.1

VIBRA	2023	2024	2025
Total energy consumer (GJ)	914,556	898,748	948,804
Percentage of grid electricity	16	17	16
Percentage renewable	17	22	22

Total energy consumption in upstream value chain by category GRI 103-3

			VIBRA
	2023	2024	2025
	Amount consumed (GJ)	Amount consumed (GJ)	Amount consumed (GJ)
Upstream transportation and distribution	-	-	3,588,023
Downstream transportation and distribution	-	-	1,225,549
Total	**5,764,813**	**5,101,910**	**4,813,572**

Note 1: The LHV (lower calorific value) values provided in BEN 2025 are used to calculate and convert energy indicators.
Note 2: The historical data has been recalculated.
Note 3: There was a methodological improvement in the calculation of diesel and gasoline consumption, with the historical breakdown of biodiesel and anhydrous ethanol percentages, in accordance with the guidelines of the National Energy Policy Council (CNPE).
Note 4: Vibra only reports energy consumption related to Transportation and Distribution (upstream and downstream).

Energy intensity GRI 103-4

VIBRA	2023	2024	2025
Energy intensity			
Within the organization	30.03	29.41	31.25
Outside the organization	189.30	166.91	158.54
Total	**219.33**	**196.32**	**189.80**
Metric defined for the calculation			
Volume of product sold (thousand m³)	30,453	30,566	30,361

Note: Product sales volume in thousand m³, considering only the operational and administrative units managed and operated by Vibra, to enable a more accurate assessment of efficiency.

Energy intensity GRI 103-4

COMERC	2025
Energy intensity	
Within the organization	0.002
Metric defined for the calculation	
Electricity generated (MWh)	3,042,669.47

Note: The indicator was calculated as energy consumed within the organization (in MWh) divided by electricity generated (in MWh).

Reduction in energy consumption (GJ) GRI 103-5

VIBRA	2024	2025
Within the organization	15,808	-
Outside the organization	663,379	287,873

Note 1: Reduction in GJ compared to the previous year.

During the reporting period, the organization achieved a reduction of approximately 288,000 GJ in energy consumption outside its operations as a result of logistics efficiency initiatives. These savings were driven by a shift in transport modes, with part of the road transport volume being transferred to pipelines and coastal shipping.

Conversely, energy consumption within the organization did not decrease. Despite positive initiatives such as increased use of renewable fuels, the phaseout of CNG, and reduced fuel oil (FO) consumption, total energy consumption was affected by an increase in diesel use.

Environmental Performance

Materials used (in tons) GRI 301-1

VIBRA			
Lubricants	**2023**	**2024**	**2025**
Non-renewable materials			
Additives	27,062.46	29,261.83	28,813.44
Base oil	166,673.88	182,229.96	229,598.37
Set of labels	105.29	160.45	160.40
Metal buckets	1,253.98	1,048,.90	1,046.07
Plastic container	257.72	322.14	362.14
Stretch film	78.1	137.25	62.15
Plastic containers (drums/jerrycans)	2,807.5	3,401.95	3,235.14
Plastic bottles	4,469.04	4,933.96	4,945.86
Metal drum	3,702.93	3,566.54	3,898.60
Plastic lid	308.49	345.71	233.96
Total	**206,736.50**	**225,408.69**	**272,356.13**
Renewable materials			
Cardboard box	1,481.13	1,597.06	1,242.50
Wooden pallets	882,.90	1,685.25	2,206.35
Total	**2,364.03**	**3,282.31**	**3,448.85**

Note: Data extracted from SAP (product purchase invoices).

Materials used (in tons) GRI 301-1

VIBRA			
Chemicals	**2023**	**2024**	**2025**
Non-renewable materials			
200-L steel metal drum	40.49	26.88	26.21
29-L PEAD bottles with lid	1.58	0.00	1.42
Agricultural mineral oil (raw material)	21.77	0.00	19.60
Emulsifier (raw material)	1.03	0.00	0.92
Total	**64.87**	**26.88**	**48.15**
Renewable materials			
Pallets	1.26	0.00	1.13
Total	**1.26**	**0.00**	**1.13**

Note 1: Data extracted from SAP (product purchase invoices).
Note 2: In 2024, we had no sales of OPPA AD, an industrialized product sold by a third-party company in drums, due to the termination of the contract with the manufacturer and the inability to renew it.
Note 3: Pallets are used solely for the distribution of OPPA AD; accordingly, they were also not necessary in 2024.

Interactions with water as a shared resource GRI 303-1

Information regarding Vibra's water resource management and consumption is presented on *page 121*. At Comerc, water is primarily sourced from artesian and deep wells; however, certain facilities obtain water from external suppliers or via surface water abstraction. Significant water consumption occurs during the cleaning and maintenance of solar modules, which is carried out twice a year during the dry season. In 2025, a total of 5,769,340 liters of water were used to clean 2,884,670 modules. The water used for cleaning is discharged directly onto the ground without the addition of chemical products. No environmental impacts related to water were identified in the company's activities or value chain, and it has no specific objectives or targets for this topic. The company operates in water-stressed areas, including basins such as Alto Rio Escuro (MG), Ribeirão Douradinho (MG), Ribeirão Jiboia (MG), Rio Japoré (MG), Barreiras (BA) and Petrolina (PE), but did not interact with public policies or local initiatives related to the topic in the last year.

Number of incidents of noncompliance associated with water quality permits, standards, and regulations

EM-RM-140a.2, IF-EU-140a.2

In 2025, Vibra Energia did not record any incidents resulting in sanctions imposed by regulatory agencies.

Percentage of reclaimed products and their packaging materials GRI 301-3

VIBRA	2023	2024	2025
Lubricants			
Collection of spent and/or contaminated oil	42%	40%	42%
Collection of used and/or contaminated 1-L packages	28%	25%	27%
29-L PEAD bottles with lid	15%	0%	-%
Chemicals			
200-L steel drum – agricultural oils	80%	90%	-
29-L PEAD bottles with lid	93%	-	-

Note 1: Data is collected through partnerships with waste management service providers, as well as through production and consumption records.
Note 2: The 90% figure reported in 2024 was the value provided by INPEV via e-mail. We are part of the Campo Limpo System, Brazil's reverse logistics system for empty packaging and post-consumer agricultural pesticide waste. For the purpose of calculating reuse rates, only agricultural oil packaging was considered.
Note 3: Values not yet provided by Inpev.

Recycled input materials used (m^3) GRI 301-2

VIBRA	2023	2024	2025
	29,075	18,150	19,985

Total water withdrawal by source (megaliters) GRI 303-3

						VIBRA	COMERC		CONSOLIDATED
	2023		2024		2025		2025	2025	
	Areas without water stress	Areas experiencing water stress	Areas without water stress	Areas experiencing water stress	Areas without water stress	Areas experiencing water stress	Areas without water stress	Areas without water stress	Areas experiencing water stress
Surface water	10.67	0.00	11.41	0.00	9.74	0.00	-	9.74	0
Groundwater	43.31	0.00	19.37	3.32	16.84	4.59	5.77	23.81	4.71
Produced water	4.06	0.00	3.42	0.00	4.59	0.00	-	4.49	0
Third-party water	277.19	18.45	312.81	0.00	283.25	0.00	-	287.35	0
Total	**335.23**	**18.45**	**350.34**	**3.32**	**314.42**	**4.59**	**5.77**	**325.49**	**4,71**

Note 1: Third-party water sources include water supplied by various partners, such as industrial complexes, public utilities, and, when necessary, water trucks.
Note 2: Comerc does not monitor the volume of water withdrawn from water-stressed areas, although it is aware that it has assets located in these regions. The reported figures are estimates, and it is therefore not possible to confirm that 100% of the water used is sourced from groundwater extraction. Water is obtained through a variety of sources, including independent suppliers, government-provided water trucks, partnerships with neighboring facilities, and other supply arrangements.
However, it is known that most of the water used originates from groundwater sources.

(1) Total water withdrawn, (2) total water consumed; percentage of each in regions with high or extremely high baseline water stress EM-RM-140a.1

VIBRA	2023	2024	2025
Total water withdrawn (megaliters)	335.23	353.66	319.01
% recycled water	1.2	0.98	1.5
% of water withdrawn from areas with high water stress	5.5	0.9	1.4

Water discharge and consumption (megaliters) GRI 303-4, 303-5

						VIBRA	COMERC		CONSOLIDATED
	2023		2024		2025		2025	2025	
	Areas without water stress	Areas experiencing water stress	Areas without water stress	Areas experiencing water stress	Areas without water stress	Areas experiencing water stress	Areas without water stress	Areas without water stress	Areas experiencing water stress
Water discharge	253.42	14.76	277.61	2.66	251.53	3.67	7.67	263.38	3.67
Water consumption	63.36	3.69	69.16	0.66	62.88	0.92	1.90	65.84	0.92

Note 1: Vibra does not measure the volume discharged, but starting in 2024, we will assume an 80% discharge and 20% consumption ratio, in accordance with NBR 7.229.
Note 2: Comerc has no control over the volume of effluent discharged into water-stressed areas, although it is aware that it owns assets in those locations.

Management of significant waste-related impacts GRI 306-2

Information regarding Vibra's waste management is detailed on page 122. At VB0224, measures are taken to prevent waste generation based on compliance with legal requirements, as well as the adoption of more efficient production and distribution processes. The waste generated is managed by contracted and licensed third parties, with online tracking of waste transportation manifests (MTR), ensuring verification of receipt, treatment, and issuance of discharge certificates, with the information recorded in SINIR or state systems. Data collection and monitoring activities include the segregation, collection, transfer, weighing, and measurement of Class I waste, as well as tracking through spreadsheets. The organization relies on specialized and certified companies for waste disposal. Comerc also implements measures to prevent waste generation. These efforts are supported by compliance controls, including verification of third-party environmental licenses and permits, management of transport manifests and waste destination certificates, and monitoring of the waste diversion from landfill indicator. Waste management is not outsourced to third parties. Data collection and monitoring are conducted using records obtained from industrial scales at the operational units, waste transport manifests, and final disposal certificates.

Waste generated (in tons) GRI 306-3

VIBRA	2023	2024	2025
Hazardous waste			
Fuel sludge, waste, and packaging contaminated with hydrocarbons and chemicals, batteries, and PPE	2,610.61	2,753.89	2,597.13
Non-hazardous waste			
Organic waste, paper, wood, cardboard, plastic, construction waste, and general waste	3,632.26	4,031.88	2,835.09
TOTAL	**6,242.87**	**6,785.77**	**5,432.22**

Waste generated (in tons) GRI 306-3

COMERC	2025
Hazardous waste	
Oil and lubricants, materials contaminated with oil, batteries, damaged and/or contaminated PPE	11.54
Non-hazardous waste	
Organic waste, paper, wood, cardboard, plastic, construction waste, and general waste	704.46
TOTAL	**716.01**

Waste generated (in tons) GRI 306-3

CONSOLIDATED	2025
Hazardous waste	2,608.68
Non-hazardous waste	3,539.56
TOTAL	**6,148.24**

Note: The consolidated figure only includes waste volumes from Vibra and Comerc.

Total weight of hazardous and non-hazardous waste directed to final disposal, by recovery operation, in metric tons (t) GRI 306-4

VIBRA	2023	2024	2025
Hazardous waste			
Preparation for reuse	0.00	0.00	0.00
Recycling	463.52	575.76	465.30
Total	**463.52**	**575.76**	**465.30**
Non-hazardous waste			
Recycling	1,233.25	1,675.92	1,099.50
Composting	1	18.95	0.00
Total	**1,234.25**	**1,694.87**	**1,099.50**
TOTAL	**1,697.77**	**2,270.63**	**1,564.80**

Note: The sum of the waste that was recovered and recycled was considered in the compilation of the data.

Total weight of hazardous and non-hazardous waste directed to final disposal, by recovery operation, in metric tons (t) GRI 306-4

COMERC	2025
Hazardous waste	
Preparation for reuse	0.00
Recycling	0.00
Total	**0.00**
Non-hazardous waste	
Recycling	94.39
Composting	0.00
Total	**94.39**
TOTAL	**94.39**

Total weight of waste diverted from disposal in metric tons, and a breakdown of this total by the following recovery operations (t) GRI 306-4

CONSOLIDATED	2025
Hazardous waste	
Preparation for reuse	0.00
Recycling	465.30
Total	**465.30**
Non-hazardous waste	
Recycling	1,193.89
Composting	0.00
Total	**1,193.89**
TOTAL	**1,659.19**

Note: The consolidated figure only includes waste volumes from Vibra and Comerc.

Waste directed to disposal, by final composition (in tons) GRI 306-5

VIBRA	2023	2024	2025
Hazardous waste	2,610.61	2,753.89	2,597.13
Non-hazardous waste	3,632.26	4,031.88	2,835.09
TOTAL	**6,242.87**	**6,785.77**	**5,432.22**

Waste directed to disposal, by final composition (tons) GRI 306-5

COMERC	2025
Hazardous waste	11.54
Non-hazardous waste	610.08
TOTAL	**621.62**

Waste directed to disposal, by final composition (tons) GRI 306-5

CONSOLIDATED	2025
Hazardous waste	2,608.67
Non-hazardous waste	3,445.17
TOTAL	**6,053.84**

Note: The consolidated figure only includes waste volumes from Vibra and Comerc.

Waste directed to disposal, by type of final disposal (in tons) GRI 306-5

VIBRA	2023	2024	2025
Hazardous waste			
Incineration (with energy recovery)	1,898.14	1,567.11	1,446.14
Incineration (without energy recovery)	80.85	31.60	36.19
Confinement in landfill	108.56	192.00	47.28
Total	**2,087.55**	**1,790.88**	**1,529.61**
Non-hazardous waste			
Incineration (with energy recovery)	103.90	178.45	48.84
Incineration (without energy recovery)	53.65	15.14	4.90
Confinement in landfill	1,596.85	49,231.97	1,655.26
Total	**1,754.40**	**49,425.56**	**1,709.00**
TOTAL	**3,841.95**	**51,216.44**	**3,238.61**

Note: Data compiled using a computerized system.

Waste directed to disposal, by type of final disposal (in tons) GRI 306-5

COMERC	2025
Hazardous waste	
Incineration (with energy recovery)	
Incineration (without energy recovery)	0.66
Confinement in landfill	10.02
Other disposal operations	0.86
Total	**11.54**
Non-hazardous waste	
Incineration (with energy recovery)	0.00
Incineration (without energy recovery)	0.36
Confinement in landfill	590.25
Other disposal operations	19.47
Total	**610.08**
TOTAL	**621.62**

Waste directed to disposal, by type of final disposal (in tons) GRI 306-5

CONSOLIDATED	2025
Hazardous waste	
Incineration (with energy recovery)	1,625.36
Incineration (without energy recovery)	45.81
Confinement in landfill	408.77
Total	**2,079.94**
Non-hazardous waste	
Incineration (with energy recovery)	162.64
Incineration (without energy recovery)	9.95
Confinement in landfill	1,890.76
Total	**2,063.35**
TOTAL	**4,143.29**

Amount of hazardous waste generated, percentage recycled EM-RM-150a.1

VIBRA	2023	2024	2025
Amount of hazardous waste generated	3,008.33	2,315.28	2,005.52
Recycling rate	31	22.64	24.00
Legal and regulatory frameworks			NBR 10004/2024

Note 1: Only waste generated within the organization and waste that was recycled or reused were considered; co-processed waste was not included.

GRI and SASB Content Summary

Statement of use	Vibra reported with reference to the GRI Standards for the period from January 1, 2025 to December 31, 2025
GRI used	GRI 1: Fundamentals 2021

GRI STANDARD	CONTENT	LOCATION	SDGs
GENERAL DISCLOSURES			
The organization and its reporting practices			
GRI 2: General Content 2021	2-1 Organizational details	8, 17	
	2-2 Entities included in the organization's sustainability reporting	8, 17	
	2-3 Reporting period, frequency, and contact point	8	
	2-4 Restatements of information	150	
	2-5 External assurance	-	
Activities and workers			
GRI 2: General Content 2021	2-6 Activities, value chain, and other business relationships	39, 128	
	2-7 Employees	135, 136	8, 10
	2-8 Workers who are not employees	136	8
	2-9 Governance structure and composition	60	5, 16
	2-10 Nomination and selection of the highest governance body	62	5, 16
	2-11 Chair of the highest governance body	62	16
	2-12 Role of the highest governance body in overseeing the management of impacts	62, 66	16
	2-13 Delegation of responsibility for managing impacts	129	
	2-14 Role of the highest governance body in sustainability reporting	8	

GRI STANDARD	CONTENT	LOCATION	SDGs
GRI 2: General Content 2021	2-15 Conflicts of interest	70	16
	2-16 Communication of critical concerns	69, 129	
	2-17 Collective knowledge of the highest governance body	30, 62	
	2-18 Evaluation of the performance of the highest governance body	62	
	2-19 Remuneration policies	137	
	2-20 Process to determine remuneration	88	
	2-21 Annual total compensation ratio	137	
Strategy, policies, and practices			
GRI 2: General Content 2021	2-22 Statement on the sustainable development strategy	6	
	2-23 Policy commitments	129	16
	2-24 Embedding policy commitments	130	
	2-25 Processes to remediate negative impacts	38, 69, 130	
	2-26 Mechanisms for seeking advice and raising concerns	69, 130	16
	2-27 Compliance with laws and regulations	130	
	2-28 Membership associations	77, 130	
Stakeholder engagement			
GRI 2: General Content 2021	2-29 Approach to stakeholder engagement	25, 39, 45, 46, 78, 81, 103, 111	
	2-30 Collective bargaining agreements	137	8
MATERIAL TOPICS			
GRI 3: Material Topics 2021	3-1 Process of determining material topics	9	
	3-2 List of material topics	9	
Climate change and energy transition			
GRI 3: Material Topics 2021	3-3 Management of material topics	109	
GRI 102: Climate Change 2025	102-1 Transition plan for climate change mitigation	109	
	102-2 Climate change adaptation plan	117	
	102-3 Just transition	148	
	102-4 GHG emissions reduction targets and progress	115	
	102-5 Direct Scope 1 GHG emissions	149	
	102-6 Scope 2 GHG emissions	149	
	102-7 Scope 3 GHG emissions	150	

GRI STANDARD	CONTENT	LOCATION	SDGs
GRI 102: Climate Change 2025	102-8 GHG emissions intensity	150, 151	
	102-9 GHG removals in the value chain	Not applicable.	
	102-10 Carbon credit	113, 116, 151	
GRI 103: Climate change and energy transition	103-1 Energy policies and commitments	151	
	103-2 Energy consumption and self-generation within the organization	151, 152	
	103-3 Upstream and downstream energy consumption	152	
	103-4 Energy intensity	153	
	103-5 Reductions in energy consumption	153	
GRI 201: Economic performance 2016	201-1 Direct economic value generated and distributed	79	8, 9
	201-2 Financial implications and other risks and opportunities due to climate change	117	13
SASB CG-MR: Energy: Retail and distribution management	CG-MR-130a.1 (1) Total energy consumed, (2) percentage grid electricity, and (3) percentage renewable	Not applicable.	
SASB EM-RM-110: Greenhouse gas emissions	EM-RM-110a.1 Gross global Scope 1 emissions, percentage covered by emissions-limiting regulations	149	
	EM-RM-110a.2 Discussion of Short-term and Long-term strategy or plan to manage Scope 1 emissions, emissions reduction targets, and analysis of performance against those targets	149	
SASB EM-RM-120: Air quality	EM-RM-120a.1 Air emissions of the following pollutants: (1) NOx (excluding N_2O), (2) SOx, (3) particulate matter (PM10), (4) H_2S and (5) volatile organic compounds (VOCs)	151	
	EM-RM-120a.2 Number of refineries in or near areas of dense population	Not applicable.	
SASB IF-EU-110: Greenhouse Gas emissions and energy resources planning	IF-EU-110a.1 (1) Global Scope 1 emissions, percentage covered by (2) emissions-limiting regulations and (3) emissions reporting regulations	149	
	Greenhouse gas (GHG) emissions associated with energy deliveries	This indicator does not apply to Comerc's electricity sales activities.	
	IF-EU-110a.3 Discussion of Short-term and Long-term strategy or plan to manage Scope 1 emissions, emissions reduction targets, and analysis of performance against those targets	Not applicable.	
SASB IF-EU-120: Air quality	IF-EU-120a.1 Air emissions of the following pollutants: (1) NOx (excluding N_2O), (2) SOx, (3) Particulate matter (PM10), (4) lead (Pb), and (5) mercury (Hg); percentage of each in or near areas of dense population	Not applicable	

GRI STANDARD	CONTENT	LOCATION	SDGs
Health, safety and well-being			
GRI 3: Material Topics 2021	3-3 Management of material topics	93, 98	
GRI 403: Health and safety at work 2018	403-1 Occupational health and safety management system	98	8
	403-2 Hazard identification, risk assessment, and incident investigation	98, 141	8
	403-3 Occupational health services	141	8
	403-4 Worker participation, consultation, and communication on occupational health and safety	98, 141	8, 16
	403-5 Worker training on occupational health and safety	142	9
	403-6 Promotion of worker health	142	3
GRI 403: Health and safety at work 2018	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	98	8
	403-8 Workers covered by an occupational health and safety management system	142	8
	403-9 Work-related injuries	143	3, 8, 16
	403-10 Work-related ill health	93	3, 8, 16
GRI 404: Training and education 2016	404-1 Average hours of training per year per employee	144	4, 5, 8, 10
	404-2 Programs for upgrading employee skills and transition assistance programs	144	8
	404-3 Percentage of employees receiving regular performance and career development reviews	144, 145	5, 8, 10
GRI 416: Health and safety of consumers 2016	416-1 Assessment of the health and safety impacts of product and service categories	128	
	416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	128	16
SASB: EM-RM-320: Workforce: health and safety	EM-RM-320a.1 (1) Total recordable incident rate (TRIR), fatality rate, and near miss frequency rate (NMFR) for (a) full-time employees and (b) contract employees	99	
	EM-RM-320a.2 Discussion of the management systems used to integrate a safety culture	98	

GRI STANDARD	CONTENT	LOCATION	SDGs
SASB: EM-RM-540: Critical incident risk management	EM-RM-540a.1 Process Safety Event (PSE) rates for Loss of Primary Containment (LOPC) of greater consequence (Tier 1) and lesser consequence (Tier 2)	143	
	EM-RM-540a.2 Challenges to safety systems indicator rate (Tier 3)	143	
	EM-RM-540a.3 Discussion of measurement of operating discipline and management system performance through Tier 5 indicators	99, 141	
SASB IF-EU-320: Workforce: health and safety	IF-EU-320a.1 (1) Total recordable incident rate (TRIR), fatality rate, of the near miss frequency rate (NMFR) for (a) employee-time employees and (b) contract employees	143	
Product quality and safety			
GRI 3: Material Topics 2021	3-3 Management of material topics	37	
GRI 402: Labor/Management Relations 2016	402-1 Minimum notice periods regarding operational changes	141	8
SASB: EM-RM-410: Product specifications: Clean fuel and clean fuel blends	EM-RM-410a.2 Total addressable market and share of market for advanced biofuels and associated infrastructure	128	
	EM-RM-410a.3 Volumes of renewable fuels for fuel blending: (1) net amount produced, (2) net amount purchased	Not applicable.	
SASB: IF-EU-240: Accessibility	IF-EU-240a.1 Average retail electric rate for (1) residential, (2) commercial, and (3) industrial customers	Not applicable.	
	IF-EU-240a.3 (1) (1) Number of residential customer of electricity procurement with in energy for non-payment (2) percentage reconnected within 30 days	Not applicable.	
	IF-EU-240a.4 Discussion of impact of external factors em customer affordability of electricity, including the economic conditions of the service territory	Not applicable.	
SASB: IF-EU-420: End use: Efficiency and demand	IF-EU-420a.2 Percentage of electric load (MWh) served by smart grid technology	Not applicable.	
	IF-EU-420a.3 Customer electricity savings from efficiency and measures, by market	Not applicable.	
SASB: IF-EU-540: Nuclear power and emergency management	IF-EU-540a.1 Total number of nuclear power units, broken down by. U.S. Nuclear Regulatory Commission (NRC) Action	Not applicable.	
	IF-EU-540a.2 Description of efforts to manage nuclear safety and emergency preparedness	Not applicable.	
SASB: IF-EU-550: Network resilience	IF-EU-550a.1 Number of incidents of non-compliance with physical and/or cybersecurity standards or regulations	Not applicable.	
	IF-EU-550a.2 (1) System Average Interruption Duration Index (SAIDI), (2) System Average Interruption Frequency Index (SAIFI), and (3) Customer Average Interruption Duration Index (CAIDI), inclusive of major event days	Not applicable.	

GRI STANDARD	CONTENT	LOCATION	SDGs
SASB: IF-EU-000: Activity metrics	IF-EU-000.A Customers served: number of: (1) residential, (2) commercial and (3) industrial	129	
	IF-EU-000.B Total electricity delivered to: (1) residential, (2) commercial, (3) industrial, (4) all other retail customers, and (5) wholesale customers	129	
	IF-EU-000.C Length of transmission and distribution lines	Not applicable.	
	IF-EU-000.D Total electricity generated, percentage by major energy source, percentage in regulated markets	129	
	IF-EU-000.E Total wholesale electricity purchased	129	
Institutional relations and advocacy			
GRI 3: Material Topics 2021	3-3 Management of material topics	44, 76	
GRI 415: Public policies 2016	415-1 Political contributions	135	16
SASB: EM-RM-530: Management of the legal & regulatory environment	EM-RM-530a.1 Discussion of corporate positions related to government regulations and/or policy proposals that address environmental and social factors affecting the industry	131	
Cybersecurity			
GRI 3: Material Topics 2021	3-3 Management of material topics	73	
SASB: CG-MR-230: Data security	CG-MR-230a.1 Description of approach to identifying and addressing data security risks	75	
	CG-MR-230a.2 (1) Number of data breaches, (2) percentage involving personally identifiable information (PII), (3) number of customers affected	75	
Ethics, integrity and compliance			
GRI 3: Material Topics 2021	3-3 Management of material topics	67	
GRI 205: Anti-corruption 2016	205-1 Operations assessed for risks related to corruption	131	16
	205-2 Communication and training about anti-corruption policies and procedures	131, 132	16
	205-3 Confirmed incidents of corruption and actions taken	133	16
GRI 206: Unfair competition 2016	206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	134	16
GRI 406: Non-Discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	134	5, 8
GRI 407: Freedom of association and collective bargaining 2016	407-1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	134	8
GRI 408: Child labor 2016	408-1 Operations and suppliers at significant risk for incidents of child labor	134	5, 8, 16
GRI 409: Forced labor or similar to slavery 2016	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	134	5, 8

GRI STANDARD	CONTENT	LOCATION	SDGs
SASB: CG-MR-330: Workforce: Diversity and Inclusion	CG-MR-330a.1 Percentage of (1) gender and (2) racial/ethnic group representation for (a) management, (b) non-executive management, and (c) all other employees	148	
	CG-MR-330a.2 Total amount of monetary losses as a result of legal proceedings associated with employment discrimination	134	
SASB: EM-RM-520: Prices, Integrity and Transparency	EM-RM-520a.1 Total amount of monetary losses as a result of legal proceedings associated with price fixing or price manipulation	130	
WITH NO MATERIAL TOPIC			
GRI 201: Economic performance 2016	201-4 Financial assistance received from government	131	
GRI 204: Procurement practices 2016	204-1 Proportion of spending on local suppliers	39	
GRI 301: Materials 2016	301-1 Materials used by weight or volume	153, 154	
	301-2 Recycled input materials used	154	
	301-3 Reclaimed products and packaging materials	154	
GRI 303: Water and effluents 2018	303-1 Interactions with water as a shared resource	121, 154	
	303-2 Management of water discharge-related impacts	121	
	303-3 Water withdrawal	155	
	303-4 Water discharge	121, 155	
	303-5 Water consumption	155	
GRI 306: Waste 2020	306-1 Significant actual and potential waste-related impacts	122	3, 6, 11, 12
	306-2 Management of significant waste-related impacts	122	3, 6, 8, 11, 12
	306-3 Waste generated	124, 156	3, 6, 11, 12
	306-4 Waste diverted from disposal	157	3, 11, 12, 15
	306-5 Waste directed to disposal	157, 158	3, 6, 11, 12, 15
GRI 308: Environmental assessment of suppliers 2016	308-1 Negative environmental impacts in the supply chain and actions taken	128	
	308-2 Negative environmental impacts in the supply chain and actions taken	128	
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	138, 139	
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	140	
	401-3 Parental leave	140	
GRI 405: Diversity and equal opportunity 2016	405-1 Diversity of governance bodies and employees	134, 145, 146, 147	
	405-2 Ratio of basic salary and remuneration of women to men	148	

GRI STANDARD	CONTENT	LOCATION	SDGs
GRI 410: Security Practices 2016	410-1 Security personnel trained in human rights policies or procedures	148	16
GRI 411: Rights of Indigenous Peoples 2016	411-1 Incidents of violations involving rights of indigenous peoples	135	
GRI 413: Local communities 2016	413-1 Operations with local community engagement, impact assessments, and development programs	103, 148	
	413-2 Operations with significant actual and potential negative impacts on local communities	103	
GRI 414: Social evaluation of suppliers 2016	414-1 New suppliers that were screened using social criteria	128	5, 8, 16
	414-2 Negative social impacts in the supply chain and actions taken	128	5, 8, 16
SASB: CG-MR-310: Labor Practices	CG-MR-310a.1 (1) Average hourly wage and (2) percentage of in-store employees earning minimum wage, by region	137	
	CG-MR-310a.2 (1) Voluntary and (2) involuntary turnover rate for in-store employees	141	
	CG-MR-310a.3 Total amount of monetary losses as a result of legal proceedings associated with labour law violations	134	
SASB: CG-MR-410: Product: supply, packaging and marketing	CG-MR-410a.1 Revenue from products third-party certified to environmental and/or social sustainability standards	Not applicable.	
SASB CG-MR-410: Product: supply, packaging and marketing	CG-MR-410a.2 Discussion of processes to assess and manage risks and/or hazards associated with chemicals in products	128	
	CG-MR-410a.3 Discussion of strategies to reduce the environmental impact of packaging	122	
SASB: CG-MR-000: Activity metrics	CG-MR-000.A Number of: (1) points of sale and (2) distribution centers	Not applicable.	
	CG-MR-000.B Total area of: (1) Retail locations (2) Distribution centers	Not applicable.	
SASB: EM-RM-140: Water management	EM-RM-140a.1 Total fresh water withdrawn, (2) total fresh water consumed, percentage of each in regions with high or extremely high baseline water stress Water stress	155	
	EM-RM-140a.2 Number of incidents of non-compliance associated with water quality permits, standards, and regulations	154	
SASB: EM-RM-000: Activity metrics	EM-RM-000.A Refining throughput of crude oil and other feedstocks	Not applicable.	
	EM-RM-000.B Refining operating capacity	Not applicable.	

GRI STANDARD	CONTENT	LOCATION	SDGs
SASB: IF-EU-140: Water management	IF-EU-140a.1 Total fresh water withdrawn, (2) total fresh water consumed, percentage of each in regions with high or extremely high baseline water stress Water stress	Not applicable.	
	IF-EU-140a.2 Number of incidents of non-compliance associated with water quality permits, standards, and regulations	154	
	IF-EU-140a.3 Description of water management risks and discussion of strategies and practices to mitigate those risks	Not applicable.	
SASB EM-RM-150: Hazardous materials management	EM-RM-150a.1 (1) Amount of hazardous waste generated, (2) percentage recycled	158	
	EM-RM-150a.2 (1) Number of underground storage tanks (USTs), (2) number of UST releases requiring clean up, and (3) percentage in jurisdictions with UST financial assistance funds	Not applicable.	
SASB IF-EU-150: Coal ash management	IF-EU-150a.1 (1) Amount of coal combustion products (CCPs) residuals (CCR) generated, (2) percentage recycled	Not applicable.	
	IF-EU-150a.3 Description of coal combustion products (CCPs) management policies and procedures for active and inactive operations	Not applicable.	

Annexes

Independent Auditors’ Limited Assurance Report

Independent Auditors' Limited Assurance Report

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Independent auditors' limited assurance report

To the Board of Directors, Executive Management and Shareholders of
Vibra Energia S.A.
Rio de Janeiro - RJ

Limited assurance report on the Environmental, Social and Governance (ESG) information included in the 2025 Integrated Report of Vibra Energia S.A. for the year ended December 31, 2025

(A free translation of the original report issued in Portuguese)

Conclusion

We have performed a limited assurance engagement on whether Environmental, Social and Governance (ESG) information included in Vibra Energia S.A.´s 2025 Integrated Report ("Report"), including joint information with its subsidiaries presented as consolidated, where applicable, for the year ended December 31, 2025, has been prepared based on the Global Reporting Initiative (GRI Standards), in accordance with the Sustainability Accounting Standards Board - Electric Utilities & Power Generators, Oil & Gas – Refining & Marketing and Multiline and Specialty Retailers & Distributors (SASB) and technical guidance of CPC 09 – Integrated Reporting (which correlates with the Basic Conceptual Framework for Integrated Reporting, developed by the International Integrated Reporting Council – IIRC) ("Criteria").

Based on the procedures performed and the evidence obtained, nothing has come to our attention that causes us to believe that the Environmental, Social and Governance (ESG) information included in Vibra Energia S.A.´s 2025 Integrated Report, including joint information with its subsidiaries presented as consolidated, where applicable, for the year ended December 31, 2025 has not been prepared, in all material respects, based on the Global Reporting Initiative (GRI Standards), in accordance with the Sustainability Accounting Standard Board – Electric Utilities & Power Generators, Oil & Gas – Refining & Marketing and Multiline and Specialty Retailers & Distributors (SASB) and Technical Guidance of CPC 09 – Integrated Reporting (which correlates with the Basic Conceptual Framework for Integrated Reporting, developed by the International Integrated Reporting Council – IIRC).

Our conclusion on the environmental, social and governance information included in the Company's 2025 Integrated Report does not extend to any other information, including the TCFD (Task Force on Climate-related Financial Disclosures) report, reference form, information accessible through links, industry awards and recognitions and messages from those in charge of the Company's governance that accompany and is included in the Report. We did not apply any assurance procedures to that other information in the context of this engagement.

Basis for conclusion

We conducted our engagement in accordance with International Standard on Assurance Engagements (ISAE) 3000 (Revised), Assurance Engagements Other Than Audits or Reviews of Historical Financial Information, issued by the International Auditing and Assurance Standards Board (IAASB). Our responsibilities under these *standards* are further described in the "Our responsibilities" section of our report

We complied with the independence and other ethical requirements of the Code of Ethics for Professional Accountants and Professional Standards (including Independence Standards) issued by the Federal Accounting Council (CFC), which are based on the fundamental principles of integrity, objectivity, professional competence and due care, confidentiality, and professional behavior

Our firm applies NBC PA 01 – Quality Management for Audit Firms and International Standard on Quality Management (ISQM) 1 – Quality Management for Firms that Perform Audits or Reviews of Financial Statements, or Other Assurance or Related Services Engagements, issued by the CFC and the IAASB, respectively. These standards require the firm to design, implement and operate a system of quality management, including policies or procedures regarding compliance with ethical requirements, professional standards, and applicable legal and regulatory requirements.

We believe that the evidence obtained is sufficient and appropriate to provide a basis for our conclusion.

The Company´s management responsibilities for the Report

The Company's management is responsible for:

- the design, implementation and maintenance of relevant internal controls for the preparation of the information included in the Report that is free from material misstatement, whether due to fraud or error;
- the selection of the Criteria as appropriate for the preparation of the information included in the Report, and appropriate reference to, or description of, the Criteria used; and
- the preparation and fair presentation of the information included in the Report based on the Criteria.

Our Responsibilities

We are responsible for:

- plan and perform the engagement to obtain limited assurance about whether the Report is free from material misstatement, whether due to fraud or error;
- form an independent conclusion based on the procedures performed and the evidence obtained; and
- report our conclusion to the Board of Directors and Shareholders of the Company.

Summary of the work performed as a basis for our conclusion

We exercised professional judgment and maintained professional skepticism throughout the engagement. We have designed and performed our procedures to obtain sufficient and appropriate evidence about the Report that provides a basis for our conclusion. Our selected procedures depend on our understanding of the Report and other circumstances of the engagement, and on our consideration of the areas in which material misstatements are likely. When carrying out the work, we perform the following procedures:

a. we have planned our work considering the relevance and amount of quantitative and qualitative information that was used to prepare the information included in this Report;

b. We obtained an understanding of the calculation method and the procedures followed to compile indicators by inquiring about and interviewing the managers in charge of preparing the information;

c. we applied analytical procedures to quantitative information and inquiries about qualitative information and its relation with the indicators disclosed in the information included in the Report;

d. When non-financial data are correlated with financial indicators, we checked these indicators against financial statements and/or accounting records; and

e. we evaluated the procedures followed by Management to prepare the Report, as well as its structure, presentation, content and consistency based on the criteria.

The procedures performed in a limited assurance engagement vary in nature and timing and its scope is restricted (less extensive) than that of a reasonable assurance engagement. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed.

Rio de Janeiro, September 4, 2026

KPMG Auditores Independentes Ltda.
CRC SP-014428/O-6 F-RJ

Original report in Portuguese signed by
Bernardo Moreira Peixoto Neto
Accountant CRC RJ-064887/O-8

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