



Vibra Energia

2025 Corporate Questionnaire Response

Document Version: 31-03-2026

Data Privacy Statement

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About CDP

CDP is a global non-profit that runs the world's only independent environmental disclosure system. As the founder of environmental reporting, we believe in transparency and the power of data to drive change. Partnering with leaders in enterprise, capital, policy and science, we surface the information needed to enable Earth-positive decisions. We helped more than 22,100 companies and over 1,000 cities, states and regions disclose their environmental impacts in 2025. Financial institutions with more than a quarter of the world's institutional assets use CDP data to help inform investment and lending decisions. Aligned with the ISSB's climate standard, IFRS S2, as its foundational baseline, CDP integrates best-practice reporting standards and frameworks in one place. Our team is truly global, united by our shared desire to build a world where people, planet and profit are truly balanced. Visit cdp.net or follow us [@CDP](https://twitter.com/CDP) to find out more.

Useful Information

The CDP questionnaire ([click here](#)) has been a single, integrated questionnaire since 2024, with a simplified version for SMEs. In 2025 it contained questions on five key environmental issues: climate change, forests, water security, plastics and biodiversity. Questions are aligned to international reporting standards and frameworks ([click here](#)). Disclosers see questions and environmental issues that are relevant to them, based on their sector and activities ([click here](#)). We recommend referring to CDP's reporting guidance ([click here](#)) alongside this response. Dates in this document are formatted as YYYY-MM-DD. Dates reported to CDP are stored as UTC (Coordinated Universal Time). The dates in this document may differ from dates when viewed in the CDP Portal but will never deviate by more than 24 hours. Questions with a single row and a single column may not have row labels.

Discloser Information

CDP Org ID: 832123

Field	Value
Disclosure cycle	2025 Disclosure Cycle
Questionnaire	CDP Corporate Questionnaire 2025
Discloser name	Vibra Energia
CDP Organization Number	832123
CDP Industry classification	Fossil fuels
CDP activity group	Oil & gas retailing
CDP activity	Oil & gas marketing & retailing
Questionnaire Pathway	Full Version
Privacy status	Public
Environmental Issues Intent to Disclose	Climate Change, Water, Biodiversity, Plastics
Commodities	
Primary Sector	General

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Responses

Q1.1 In which language are you submitting your response?

English

Q1.2 Select the currency used for all financial information disclosed throughout your response.

BRL

Q1.3 Provide an overview and introduction to your organization.

Response 1:

Organization type

Publicly traded organization

Description of organization

Continuing its organizational transformation process, BR Distribuidora, already consolidated as a True Corporation, is now called Vibra Energia, repositioning itself in the market as an energy company. The new company was born big, with 50 years of experience and tradition, while also favoring a transition towards cleaner and renewable energy sources, in line with the best practices of respect for the environment, society and governance.

Vibra maintains, through a licensing agreement, the Petrobras flag in its network of more than eight thousand service stations throughout the country. BR Mania convenience stores and Lubrax+ automotive centers will also be maintained. Likewise, the commercialization of the top of mind Lubrax line of lubricants will continue. In the corporate segment, there are approximately 12 thousand customers, in segments such as industries, transportes, thermoelectric plants, agriculture and aviation, the latter of which will continue to be served by the BR Aviation brand.

Vibra's logistics structure is present in all federative units in the country, boasting 43 bases administrated by Vibra, 16 bases in joint pools (pool with partners), 25 joint warehouses with other distribution companies and 8 logistics operators, totaling 92 operating units. We also have 12 lubricant storage points, 5 lubricant logistics operators and operate at 88 airports, all strategically dotted around Brazil's five regions. With this platform we are able to efficiently meet the demands of all our customers in any Brazilian city. We are the market leader in the distribution of fuels and lubricants in the country in terms of sales volume, highlighting the excellence and quality of the products and services offered in all business segments.

In the energy market, Vibra has been operating through Comerc Energia. In addition to operating in the free energy market, Comerc also offers distributed generation solutions for customers connected to low voltage. Operating Segments:

Retail: Consists of the sale of petroleum-derived fuels, lubricants, natural gas for vehicles, biofuel and the Company's convenience products through our resale;

B2B: Sale of liquid fuels, lubricating oils, Arla 32 and provision of associated services to our customers in the consumer market. In the Chemical Products business, we operate in the processing and distribution of products such as sulfur, hydrocarbon solvents and chemical specialties. Among the sectors of the economy served are oil and gas, fine chemicals, agribusiness, paints, adhesives, household cleaning products and rubbers. In energy commercialization, we distribute green petroleum coke (CVP) in the national market and develop projects for the commercialization of electric energy, as well as energy distribution projects;

Aviation: Consists of the sale of aviation products and services at the country's airports to national and foreign airlines;

Lubricants: marketing of products and services in the Brazilian market, including Petrobras service stations and Lubrax + automotive service franchises, the largest in the segment in Brazil.

Renewables: spearheading the energy transition underway in Brazil, in our quest to become a multi-energy platform in order to provide our clients with the energy needed by their businesses.

Corporate: The following are allocated items related to corporate financial management, overhead related to Central Administration and other expenses, including actuarial expenses related to pension and health plans for retirees and pensioners.

Q1.4 State the end date of the year for which you are reporting data. For emissions data, indicate whether you will be providing emissions data for past reporting years.

Response 1:

End date of reporting year

2024-12-31

Alignment of this reporting period with your financial reporting period

Yes

Indicate if you are providing emissions data for past reporting years

No

Q1.4.1 What is your organization's annual revenue for the reporting period?

172200072000

Q1.5 Provide details on your reporting boundary.

Yes

Q1.7 Select the countries/areas in which you operate.

- Brazil
- Netherlands
- United States of America

Q1.8 Are you able to provide geolocation data for your facilities?

Response 1:

Are you able to provide geolocation data for your facilities?

Yes, for all facilities

Comment

We have geolocation data for all our units.

Q1.8.1 Please provide all available geolocation data for your facilities.

Response 1: Row 1

Identifier

BAVIC

Latitude

-1.541921

Longitude

-48.742804

Response 2: Row 2

Identifier

BANOAS

Latitude

-29.866242

Longitude

-51.173995

Response 3: Row 3

Identifier

BACRO

Latitude

-7.220267

Longitude

-39.374092

Response 4: Row 4

Identifier

BACAJ

Latitude

-10.775117

Longitude

-37.145853

Response 5: Row 5

Identifier

BALIS

Latitude

-2.574944

Longitude

-44.362564

Response 6: Row 6

Identifier

BAURU

Latitude

-22.314537

Longitude

-49.046026

Response 7: Row 7

Identifier

BAVIT

Latitude

-20.264859

Longitude

-40.248694

Response 8: Row 8

Identifier

BACAD

Latitude

-20.45308

Longitude

-54.676994

Response 9: Row 9

Identifier

BAIBA

Latitude

-15.669961

Longitude

-55.98302

Response 10: Row 10

Identifier

BAMAC

Latitude

-9.67647

Longitude

-35.719644

Response 11: Row 11

Identifier

BALON

Latitude

-23.888786

Longitude

-51.208901

Response 12: Row 12

Identifier

BARAC

Latitude

1.809937

Longitude

-61.129033

Response 13: Row 13

Identifier

BEGON

Latitude

-16.667564

Longitude

-49.205338

Response 14: Row 14

Identifier

BAGAM

Latitude

-5.136593

Longitude

-36.38962

Response 15: Row 15

Identifier

BAFOR

Latitude

-3.717744

Longitude

-38.468657

Response 16: Row 16

Identifier

BAJUI

Latitude

-28.400742

Longitude

-53.922587

Response 17: Row 17

Identifier

DERIO

Latitude

-22.706414

Longitude

-43.283944

Response 18: Row 18

Identifier

DEAÇU

Latitude

-21.765448

Longitude

-41.088545

Response 19: Row 19

Identifier

BACUB

Latitude

-23.888786

Longitude

-46.435638

Response 20: Row 20

Identifier

LUBRAX

Latitude

-22.910838

Longitude

-43.201272

Response 21: Row 21

Identifier

BABET

Latitude

-19.958097

Longitude

-44.095015

Response 22: Row 22

Identifier

BAVAP

Latitude

-23.188404

Longitude

-45.837393

Response 23: Row 23

Identifier

BAÇAI

Latitude

-4.903462

Longitude

-47.397465

Response 24: Row 24

Identifier

BAMAN

Latitude

-3.146153

Longitude

-59.959248

Response 25: Row 25

Identifier

BAMAT

Latitude

-12.704493

Longitude

-38.585828

Response 26: Row 26

Identifier

BASPA

Latitude

-23.608639

Longitude

-46.586085

Response 27: Row 27

Identifier

BABRAS

Latitude

-15.800348

Longitude

-47.973143

Response 28: Row 28

Identifier

BACAM

Latitude

-12.657011

Longitude

-38.330347

Response 29: Row 29

Identifier

BALEM

Latitude

-1.404968

Longitude

-48.490079

Response 30: Row 30

Identifier

BAVOL

Latitude

-22.5081

Longitude

-44.082673

Response 31: Row 31

Identifier

BAERI

Latitude

-23.507195

Longitude

-46.816609

Response 32: Row 32

Identifier

BATAQ

Latitude

-17.997747

Longitude

-53.183633

Response 33: Row 33

Identifier

BETER

Latitude

-5.09514

Longitude

-42.76257

Response 34: Row 34

Identifier

FABRICA DE LUBRIFICANTES

Latitude

-22.714845

Longitude

-43.265598

Response 35: Row 35

Identifier

BARIX

Latitude

-1.462381

Longitude

-56.384106

Response 36: Row 36

Identifier

BADUC

Latitude

-22.707386

Longitude

-43.288338

Response 37: Row 37

Identifier

BEAPE

Latitude

-8.40231

Longitude

-34.968592

Response 38: Row 38

Identifier

BAPLAN

Latitude

-22.72911

Longitude

-47.143968

Response 39: Row 39

Identifier

BERAV

Latitude

-25.400829

Longitude

-51.487435

Response 40: Row 40

Identifier

BEJUA

Latitude

-9.462441

Longitude

-40.486282

Response 41: Row 41

Identifier

BADEN

Latitude

-22.164409

Longitude

-51.379438

Response 42: Row 42

Identifier

BAMAB

Latitude

-5.40004

Longitude

-49.099462

Response 43: Row 43

Identifier

BAPON

Latitude

-10.210652

Longitude

-48.553325

Response 44: Row 44

Identifier

BARIB

Latitude

-9.964994

Longitude

-67.789977

Response 45: Row 45

Identifier

BASUL

Latitude

-7.618764

Longitude

-72.649104

Response 46: Row 46

Identifier

BAVEL

Latitude

-8.728598

Longitude

-63.918731

Response 47: Row 47

Identifier

BAMON

Latitude

-3.121469

Longitude

-51.720585

Response 48: Row 48

Identifier

BAVWCP

Latitude

-23.0074

Longitude

-47.1345

Response 49: Row 49

Identifier

BAVGRU

Latitude

-23.43227

Longitude

-46.46948

Response 50: Row 50

Identifier

BAVBSB

Latitude

-15.8712

Longitude

-47.91933

Q1.24 Has your organization mapped its value chain?

Response 1:

Value chain mapped

Yes, we have mapped or are currently in the process of mapping our value chain

Value chain stages covered in mapping

- Downstream value chain
- Upstream value chain

Highest supplier tier mapped

Tier 1 suppliers

Highest supplier tier known but not mapped

Tier 2 suppliers

Description of mapping process and coverage

Tier 1 suppliers: We map all of our direct suppliers through the SAP (System Analysis Program Development) platform. Through it, we extract various information about active suppliers, such as company name, CNPJ, address, contract number, contract value, contract start date, area of the company that made the contract, etc. Through this mapping of direct suppliers, we carry out a survey of the main socio-environmental risks linked to each sector of activity, such as the risk of deforestation, waste generation, gas emissions, forced labor, child labor, sexual exploitation of children and adolescents, physical integrity, among others.

Customers (B2B and resellers): We map information from all our direct customers, such as: Company name, CNPJ, Addresses, locations, products purchased, volume purchased, contract value, start and end dates of contracts, email, telephone, among others. Using this information, we carry out various indicators through the market intelligence areas.

Q1.24.1 Have you mapped where in your direct operations or elsewhere in your value chain plastics are produced, commercialized, used, and/or disposed of?

Response 1:

Plastics mapping

Yes, we have mapped or are currently in the process of mapping plastics in our value chain

Value chain stages covered in mapping

- Upstream value chain
- Downstream value chain

Q2.1 How does your organization define short-, medium-, and long-term time horizons in relation to the identification, assessment, and management of your environmental dependencies, impacts, risks, and opportunities?

Response 1: Short-term

From (years)

0

To (years)

2

How this time horizon is linked to strategic and/or financial planning

Vibra's short-term horizon is closely aligned with its strategic and financial planning, addressing immediate regulatory and market pressures. Climate-related risks, such as stricter requirements from environmental authorities and industry standards, are becoming increasingly prominent. Programs like RenovaBio, which sets a price on CO2 emissions in the fossil fuel distribution sector, directly impact the company's operating costs and compliance obligations. At the same time, emerging regulations such as the "Future Fuel" Bill aim to reduce fossil fuel dependence, requiring Vibra to adapt quickly. In response, the company is expanding its portfolio of products and services with a focus on renewable energy and fuel alternatives such as biomethane,

ethanol, and clean electricity. The acquisition of 100% of Comerc was a key milestone in this expansion, supporting the goal of generating one-third of its EBITDA from new energy sources by 2030. This positions Vibra to seize opportunities in the transition to a cleaner energy matrix. In the short term, the company's emphasis on regulatory compliance, transparency — including the adoption of IFRS S1 and S2 by 2026 — and diversification is essential to mitigating financial risks while driving growth in sustainable markets. In this way, short-term planning not only enables Vibra to address immediate challenges but also lays the groundwork for long-term resilience and success in a low-carbon economy.

Response 2: Medium-term

From (years)

2

To (years)

5

How this time horizon is linked to strategic and/or financial planning

Vibra's medium-term horizon is strongly connected to its strategic and financial planning, encompassing climate-related risks and opportunities that guide the company's decisions. Increasingly stringent regulations, such as the Brazilian Emissions Trading System, are expected to impose limits on greenhouse gas emissions across several sectors. In this context, aligning business strategies with evolving requirements is essential. Vibra has already demonstrated this approach through investments like R\$ 5.75 million in the startup Deep ESG and the creation of a carbon offset platform with Comerc. These initiatives support future compliance while positioning the company as a leader in decarbonization solutions, creating new revenue opportunities and mitigating financial risks of the low-carbon transition. Diversifying the portfolio with lower-carbon technologies and products — such as replacing fuel oil with natural gas — is also key to adapting to market dynamics. Closely monitoring technological innovation, Vibra invests in new mobility solutions, such as electric and hybrid vehicles, through a partnership with EZVolt. The development of alternatives like green methanol reinforces how medium-term planning underpins Vibra's financial sustainability and resilience in a rapidly transforming energy sector.

Response 3: Long-term

From (years)

5

Is your long-term time horizon open ended?

Yes

How this time horizon is linked to strategic and/or financial planning

It is critical to Vibra's strategic and financial planning, as it addresses evolving market dynamics, corporate reputation management, and climate-related risks. Since 2022, the company has been expanding its portfolio with sustainable solutions, strengthening its position as a key player in the energy transition. This diversification is fundamental to enhancing competitiveness, capturing new growth opportunities, and consistently mitigating risks over time. Reputation management also plays a vital role. Growing societal demand for environmentally friendly products and renewable fuels is driving companies to reinforce their environmental and social commitments. In this context, Vibra has been strategically investing in renewable energy projects and sustainability initiatives to meet stakeholder expectations and strengthen its image as a leader in low-carbon solutions. The long-term horizon also requires addressing risks associated with extreme weather events, such as floods and cyclones, which may affect operations and logistics. To mitigate these risks, Vibra has adopted strict safety measures, including regular inspections and continuous employee

training, to safeguard its facilities and supply chain. These actions reinforce the company's operational resilience and financial sustainability. Overall, the long-term perspective enables Vibra to anticipate market trends, enhance its reputation, and manage climate risks strategically, supporting sustainable growth over time.

Q2.2 Does your organization have a process for identifying, assessing, and managing environmental dependencies and/or impacts?

Response 1:

Process in place

Yes

Dependencies and/or impacts evaluated in this process

Both dependencies and impacts

Q2.2.1 Does your organization have a process for identifying, assessing, and managing environmental risks and/or opportunities?

Response 1:

Process in place

Yes

Risks and/or opportunities evaluated in this process

Both risks and opportunities

Is this process informed by the dependencies and/or impacts process?

Yes

Q2.2.2 Provide details of your organization's process for identifying, assessing, and managing environmental dependencies, impacts, risks, and/or opportunities.

Response 1: Row 1

Environmental issue

Climate change

Indicate which of dependencies, impacts, risks, and opportunities are covered by the process for this environmental issue

- Dependencies
- Risks
- Opportunities
- Impacts

Value chain stages covered

- Direct operations
- Upstream value chain
- Downstream value chain

Coverage

Partial

Supplier tiers covered

Tier 1 suppliers

Type of assessment

Qualitative and quantitative

Frequency of assessment

Annually

Time horizons covered

- Short-term
- Medium-term
- Long-term

Integration of risk management process

Integrated into multi-disciplinary organization-wide risk management process

Location-specificity used

Local

Tools and methods used

- Enterprise Risk Management: COSO Enterprise Risk Management Framework
- Other: Jurisdictional/landscape assessment
- International methodologies and standards: ISO 14001 Environmental Management Standard
- Commercially/publicly available tools: EcoVadis
- Enterprise Risk Management: Internal company methods
- Other: External consultants
- Other: Scenario analysis
- Enterprise Risk Management: ISO 31000 Risk Management Standard
- International methodologies and standards: Life Cycle Assessment
- Other: Materiality assessment
- Other: Partner and stakeholder consultation/analysis

Risk types and criteria considered

- Market: Changing customer behavior
- Market: Availability and/or increased cost of raw materials
- Market: Uncertainty in the market signals
- Policy: Changes to national legislation
- Technology: Unsuccessful investment in new technologies
- Policy: Changes to international law and bilateral agreements
- Reputation: Stigmatization of sector

- Chronic physical: Changing wind patterns
- Liability: Non-compliance with regulations
- Technology: Transition to lower emissions technology and products
- Acute physical: Wildfires
- Acute physical: Flood (coastal, fluvial, pluvial, ground water)
- Acute physical: Storm (including blizzards, dust, and sandstorms)
- Acute physical: Drought
- Acute physical: Landslide
- Acute physical: Heat waves
- Chronic physical: Sea level rise

Partners and stakeholders considered

- Regulators
- Customers
- Employees
- Local communities
- Investors
- Suppliers

Has this process changed since the previous reporting year?

No

Further details of process

The process for identifying, assessing, and managing environmental dependencies, impacts, risks, and opportunities at Vibra is part of the corporate risk management framework, which is governed by the Corporate Risk Management Policy, the Risk Management Methodology, and the Risk Map. This framework includes the primary types of risks to which the company is exposed. Vibra's Risk Management Methodology is based on consulting best practices outlined in ISO 31.000/2018, COSO ERM, and the Brazilian Code of Corporate Governance (IBGC). The management process consists of identifying, analyzing, treating, and monitoring primary risks classified into five categories: ESG, Business, Compliance, Financial, and Digital. Vibra uses external scenarios considered in its strategic planning along with guidance documents from the TCFD (Task Force on Climate-related Financial Disclosures) and CDP (Carbon Disclosure Project) to identify climate risks relevant to its operations. The corporate risk management team collaborates with various divisions to map emerging risks and update the risk matrix, ensuring it reflects the current exposure to climate-related threats. Climate change risks are assessed by teams from Risk, ESG, Environment, Institutional Relationship, Operations, Energy, and Planning. In the analysis phase, climate risks are evaluated alongside other risks, using a classification system based on the probability of occurrence and potential impact. The severity of risks is categorized into five levels of probability (from very rare to very frequent) and five levels of impact (from very low to very high). Post-assessment, response plans and internal controls are established to mitigate risks according to their severity and appetite levels. Vibra incorporates risk considerations into its decision-making processes, recognizing that management actions should be integrated and consider long-term cumulative consequences. Climate risks are treated comparably to other risks, allowing for prioritization within the company's risk map. So far, identified risks fall into three categories: ESG, Business, and Compliance. This systematic approach ensures that environmental and climate-related risks are effectively managed, aligned with Vibra's commitment to sustainability and corporate responsibility.

Response 2: Row 2

Environmental issue

- Water
- Biodiversity

Indicate which of dependencies, impacts, risks, and opportunities are covered by the process for this environmental issue

- Risks
- Impacts
- Opportunities
- Dependencies

Value chain stages covered

Direct operations

Coverage

Partial

Type of assessment

Qualitative and quantitative

Frequency of assessment

Annually

Time horizons covered

Short-term

Integration of risk management process

Integrated into multi-disciplinary organization-wide risk management process

Location-specificity used

Local

Tools and methods used

- Other: Internal company methods
- Commercially/publicly available tools: EcoVadis
- Other: Source Water Vulnerability Assessment
- Databases: Nation-specific databases, tools, or standards
- Other: External consultants
- International methodologies and standards: ISO 14001 Environmental Management Standard

Risk types and criteria considered

- Policy: Regulation of discharge quality/volumes
- Chronic physical: Water quality at a basin/catchment level
- Chronic physical: Water stress
- Liability: Non-compliance with regulations
- Market: Inadequate access to water, sanitation, and hygiene services (WASH)
- Chronic physical: Water availability at a basin/catchment level
- Policy: Changes to national legislation

Partners and stakeholders considered

- Regulators
- Local communities
- Employees
- Water utilities at a local level

Has this process changed since the previous reporting year?

No

Further details of process

At the company's facilities, hydrological risks are assessed as part of the environmental management system. Nine facilities are ISO 14001 certified, which serves as one of the assessment tools. Additionally, we utilize: - A tool for evaluating new regulations (ius natura), - A water stress diagnostic based on the WRI Aqueduct tool, - Water quality assessments in compliance with Brazilian regulations. We also conduct an Ecosystem Services Review (ESR) developed by FGVCes, in collaboration with the Brazilian Business Council for Sustainable Development (CEBDS) and the World Resources Institute (WRI). This assessment identifies the most relevant ecosystem services to our business and analyzes the associated risks and opportunities, enhancing our management efforts. Furthermore, we have mapped sensitive and protected areas surrounding our units, taking into account municipal, state, and federal conservation units, the presence of endangered species, proximity to water bodies, and areas of water stress. The objective is to guide the planning of preventive, mitigative, or recovery measures regarding impacts, both for ongoing operations and new ventures, considering their significance for biodiversity.

Response 3: Row 3

Environmental issue

Plastics

Indicate which of dependencies, impacts, risks, and opportunities are covered by the process for this environmental issue

- Dependencies
- Risks
- Opportunities
- Impacts

Value chain stages covered

- End of life management
- Direct operations

Coverage

Partial

Type of assessment

Qualitative and quantitative

Frequency of assessment

Annually

Time horizons covered

Short-term

Integration of risk management process

Integrated into multi-disciplinary organization-wide risk management process

Location-specificity used

Local

Tools and methods used

- Other: External consultants
- Other: Internal company methods

Risk types and criteria considered

- Market: Availability and/or increased cost of recycled or renewable content
- Policy: Changes to national legislation
- Market: Availability and/or increased cost of raw materials
- Liability: Non-compliance with regulations
- Market: Changing customer behavior
- Technology: Transition to increasing recycled content

Partners and stakeholders considered

- Customers
- Suppliers
- Regulators
- Employees

Has this process changed since the previous reporting year?

No

Further details of process

Assessment of the risks associated with the reverse logistics of lubricant packaging, which is mandatory for producers. Market evaluation regarding the incorporation of Post-Consumer Recycled (PCR) materials in packaging. Waste management in the company's operations.

Q2.2.7 Are the interconnections between environmental dependencies, impacts, risks and/or opportunities assessed?

Response 1:

Interconnections between environmental dependencies, impacts, risks and/or opportunities assessed

Yes

Description of how interconnections are assessed

Evaluating the interconnections between environmental dependencies, impacts, risks, and opportunities is a crucial practice in ESG management. These assessments help organizations understand how their operations and value chains depend on natural resources, such as water, energy, and raw materials, and how these dependencies can create risks or opportunities. Here are some key points to consider when evaluating these interconnections: Environmental Dependencies: Identification of natural resources that the company uses directly or indirectly. Assessment of the availability, scarcity, and quality of these resources. Environmental

Impacts: Analysis of how the company's activities affect the environment, including carbon emissions, water use, waste generation, and pollution. Evaluation of impacts in terms of long-term sustainability and regulatory compliance. **Environmental Risks:** Identification of risks associated with reliance on natural resources, such as climate change, environmental regulations, and variations in resource availability. Analysis of reputational, financial, and operational risks arising from environmental impacts. **Environmental Opportunities:** Identification of opportunities to improve resource efficiency, such as adopting clean or renewable technologies. Exploration of new markets or sustainable products that meet the growing demand for responsible business practices. In the context of Vibra, this would be fundamental for aligning operations with stakeholder expectations and sustainability goals. This integrated assessment helps develop robust strategies to mitigate risks, capitalize on opportunities, and contribute to environmental sustainability.

Q2.3 Have you identified priority locations across your value chain?

Response 1:

Identification of priority locations

Yes, we have identified priority locations

Value chain stages where priority locations have been identified

Direct operations

Types of priority locations identified

Sensitive locations: Other sensitive location: Areas that suffer from physical climate risks

Description of process to identify priority locations

To identify priority locations for managing physical climate risks, we follow a comprehensive process that includes several key steps:

1. Risk Identification and Quantification:

- **Assessment of Physical Risks:** We systematically identify and assess chronic and acute physical risks relevant to our operational assets.

- **Scenario Analysis:** We utilize climate scenarios from the IPCC, to understand potential greenhouse gas concentration trajectories and socioeconomic pathways.

2. Data Collection and Analysis:

- **Climate Data Integration:** We gather and analyze climate data, including temperature changes, precipitation patterns, sea level rise, and extreme weather events, to gauge their impact on our assets.

- **Vulnerability Assessment:** We assess the vulnerability of our assets based on their exposure to identified physical risks, considering factors such as location, infrastructure resilience, and operational significance.

3. Prioritization of Locations:

- **Risk Scoring:** We assign risk scores to different locations based on the severity and likelihood of identified physical risks. This scoring considers both the potential impact on operations and the assets' ability to adapt or withstand these risks.

- **Strategic Prioritization:** Locations with the highest risk scores are prioritized for further action. This prioritization helps in focusing resources and implementing mitigation strategies where they are most needed.

4. Integration into Strategic Planning:

- **Strategic Alignment:** The identified priority locations are integrated into our strategic and financial planning processes. This ensures that risk mitigation measures are aligned with our overall business strategy and sustainability goals.

- **Continuous Monitoring:** We establish a framework for ongoing monitoring and reassessment of physical risks, adapting our strategies as new data and insights become available.

By following this structured process, we effectively identify and prioritize locations that require attention,

ensuring that our risk management strategies are robust and responsive to future climate impacts.

Will you be disclosing a list/spatial map of priority locations?

No, we have a list/geospatial map of priority locations, but we will not be disclosing it

Q2.4 How does your organization define substantive effects on your organization?

Response 1: Risks

Type of definition

Quantitative

Indicator used to define substantive effect

EBITDA

Change to indicator

% decrease

% change to indicator

1-10

Metrics considered in definition

Likelihood of effect occurring

Application of definition

Financial risk management at Vibra is based on an integrated structure that seeks to protect the company's financial metrics, minimizing adverse impacts on profitability. Risks are identified, assessed and monitored based on their probability and impact, considering dimensions such as financial, image and reputation, legal and compliance, and environmental and life. The company uses key risk indicators (KRIs) to monitor its exposure and ensure appropriate responses, such as accepting, mitigating, transferring or eliminating risks. In addition, it conducts independent and internal audits to ensure compliance with tax regulations and promote the continuous improvement of its practices. Therefore, financial risk management is essential to protect the company's results and generate sustainable value for shareholders as well as the others stakeholders, always in alignment with ethical principles and governance standards.

Response 2: Opportunities

Type of definition

Quantitative

Indicator used to define substantive effect

EBITDA

Change to indicator

% increase

% change to indicator

1-10

Metrics considered in definition

Likelihood of effect occurring

Application of definition

Regarding opportunities, similar to risk management, Vibra adopts an integrated approach that seeks to maximize financial opportunities, driving the company's growth and profitability and other financial metrics relevant to the Company. Opportunities are identified, evaluated and monitored based on their potential impact and likelihood of success, considering dimensions such as financial, image and reputation, legal and compliance, and environmental and life. The company uses key performance indicators (KPIs) to monitor these opportunities and ensure appropriate strategic responses, such as exploring, expanding, sharing or developing new initiatives. In addition, it conducts independent and internal audits to ensure compliance with tax regulations and promote the continuous improvement of its practices. Thus, opportunity management is essential to increase the company's results and generate sustainable value for shareholders and other stakeholders, always in alignment with ethical principles and governance standards.

Response 3: Risks

Type of definition

Quantitative

Indicator used to define substantive effect

Shareholder value

Change to indicator

% decrease

% change to indicator

11-20

Metrics considered in definition

Likelihood of effect occurring

Application of definition

Financial risk management at Vibra is based on an integrated structure that seeks to protect the company's financial metrics, minimizing adverse impacts on profitability. Risks are identified, assessed and monitored based on their probability and impact, considering dimensions such as financial, image and reputation, legal and compliance, and environmental and life. The company uses key risk indicators (KRIs) to monitor its exposure and ensure appropriate responses, such as accepting, mitigating, transferring or eliminating risks. In addition, it conducts independent and internal audits to ensure compliance with tax regulations and promote the continuous improvement of its practices. Therefore, financial risk management is essential to protect the company's results and generate sustainable value for shareholders as well as the others stakeholders, always in alignment with ethical principles and governance standards.

Response 4: Risks

Type of definition

Quantitative

Indicator used to define substantive effect

Market share

Change to indicator

% decrease

% change to indicator

1-10

Metrics considered in definition

Likelihood of effect occurring

Application of definition

Financial risk management at Vibra is based on an integrated structure that seeks to protect the company's financial metrics, minimizing adverse impacts on profitability. Risks are identified, assessed and monitored based on their probability and impact, considering dimensions such as financial, image and reputation, legal and compliance, and environmental and life. The company uses key risk indicators (KRIs) to monitor its exposure and ensure appropriate responses, such as accepting, mitigating, transferring or eliminating risks. In addition, it conducts independent and internal audits to ensure compliance with tax regulations and promote the continuous improvement of its practices. Therefore, financial risk management is essential to protect the company's results and generate sustainable value for shareholders as well as the others stakeholders, always in alignment with ethical principles and governance standards.

Response 5: Risks**Type of definition**

Quantitative

Indicator used to define substantive effect

Capital allocation

Change to indicator

% decrease

% change to indicator

1-10

Metrics considered in definition

Likelihood of effect occurring

Application of definition

Financial risk management at Vibra is based on an integrated structure that seeks to protect the company's financial metrics, minimizing adverse impacts on profitability. Risks are identified, assessed and monitored based on their probability and impact, considering dimensions such as financial, image and reputation, legal and compliance, and environmental and life. The company uses key risk indicators (KRIs) to monitor its exposure and ensure appropriate responses, such as accepting, mitigating, transferring or eliminating risks. In addition, it conducts independent and internal audits to ensure compliance with tax regulations and promote

the continuous improvement of its practices. Therefore, financial risk management is essential to protect the company's results and generate sustainable value for shareholders as well as the others stakeholders, always in alignment with ethical principles and governance standards.

Response 6: Opportunities

Type of definition

Quantitative

Indicator used to define substantive effect

Shareholder value

Change to indicator

% increase

% change to indicator

11-20

Metrics considered in definition

Likelihood of effect occurring

Application of definition

Regarding opportunities, similar to risk management, Vibra adopts an integrated approach that seeks to maximize financial opportunities, driving the company's growth and profitability and other financial metrics relevant to the Company. Opportunities are identified, evaluated and monitored based on their potential impact and likelihood of success, considering dimensions such as financial, image and reputation, legal and compliance, and environmental and life. The company uses key performance indicators (KPIs) to monitor these opportunities and ensure appropriate strategic responses, such as exploring, expanding, sharing or developing new initiatives. In addition, it conducts independent and internal audits to ensure compliance with tax regulations and promote the continuous improvement of its practices. Thus, opportunity management is essential to increase the company's results and generate sustainable value for shareholders and other stakeholders, always in alignment with ethical principles and governance standards.

Response 7: Opportunities

Type of definition

Quantitative

Indicator used to define substantive effect

Market share

Change to indicator

% increase

% change to indicator

1-10

Metrics considered in definition

Likelihood of effect occurring

Application of definition

Regarding opportunities, similar to risk management, Vibra adopts an integrated approach that seeks to maximize financial opportunities, driving the company's growth and profitability and other financial metrics relevant to the Company. Opportunities are identified, evaluated and monitored based on their potential impact and likelihood of success, considering dimensions such as financial, image and reputation, legal and compliance, and environmental and life. The company uses key performance indicators (KPIs) to monitor these opportunities and ensure appropriate strategic responses, such as exploring, expanding, sharing or developing new initiatives. In addition, it conducts independent and internal audits to ensure compliance with tax regulations and promote the continuous improvement of its practices. Thus, opportunity management is essential to increase the company's results and generate sustainable value for shareholders and other stakeholders, always in alignment with ethical principles and governance standards.

Response 8: Opportunities

Type of definition

Quantitative

Indicator used to define substantive effect

Capital allocation

Change to indicator

% increase

% change to indicator

1-10

Metrics considered in definition

Likelihood of effect occurring

Application of definition

Regarding opportunities, similar to risk management, Vibra adopts an integrated approach that seeks to maximize financial opportunities, driving the company's growth and profitability and other financial metrics relevant to the Company. Opportunities are identified, evaluated and monitored based on their potential impact and likelihood of success, considering dimensions such as financial, image and reputation, legal and compliance, and environmental and life. The company uses key performance indicators (KPIs) to monitor these opportunities and ensure appropriate strategic responses, such as exploring, expanding, sharing or developing new initiatives. In addition, it conducts independent and internal audits to ensure compliance with tax regulations and promote the continuous improvement of its practices. Thus, opportunity management is essential to increase the company's results and generate sustainable value for shareholders and other stakeholders, always in alignment with ethical principles and governance standards.

Q2.5 Does your organization identify and classify potential water pollutants associated with its activities that could have a detrimental impact on water ecosystems or human health?

Response 1:

Identification and classification of potential water pollutants

Yes, we identify and classify our potential water pollutants

How potential water pollutants are identified and classified

The company identifies its pollutants through a monitoring plan based on federal, state, and municipal legislation and regulations that govern the issue in each locality.

The minimum parameters for monitoring the effluents from our operations are determined based on environmental legislation and industry best practices, taking into account the chemicals present in our products that have the potential to cause a negative environmental impact on the receiving water body, as well as physicochemical parameters that can affect the concentration of these substances in the environment. In 2023, no substances were detected in the wastewater that could cause irreversible damage to water bodies, ecosystems, or human health.

Q2.5.1 Describe how your organization minimizes the adverse impacts of potential water pollutants on water ecosystems or human health associated with your activities.

Response 1: Row 1

Water pollutant category

Oil

Description of water pollutant and potential impacts

Oil pollution in water within a fuel storage facility typically occurs due to leaks, spills, transfer operations. This contamination poses significant risks to the environment, as it can infiltrate soil and groundwater, affecting local water supplies.

The liquid effluent is sent to the oil water separator box. The separated oil is sent to an external treatment.

Value chain stage

Direct operations

Actions and procedures to minimize adverse impacts

- Discharge treatment using sector-specific processes to ensure compliance with regulatory requirements
- Provision of best practice instructions on product use
- Implementation of integrated solid waste management systems

Please explain

An oil-water separator is a device used to separate oil and water mixtures into their individual components. The process works based on the difference in density between oil and water.

The difference in density causes the lighter oil to rise to the surface, while the heavier water settles to the bottom. Some separators use coalescing plates or filters to enhance the separation by trapping small oil droplets and combining them into larger ones, making it easier for the oil to rise. The separated oil is sent to an external licensed treatment.

Response 2: Row 2

Water pollutant category

Other physical pollutants

Description of water pollutant and potential impacts

Suspended and settleable solids

Value chain stage

Direct operations

Actions and procedures to minimize adverse impacts

Discharge treatment using sector-specific processes to ensure compliance with regulatory requirements

Please explain

Our oil-water separators can remove both floating and settleable materials, in addition to oil.
Floating materials: Since oil is less dense than water, it naturally floats to the surface, where it is separated and removed. Other floating materials can also be captured in this process.
Settleable materials: Heavier particles, like settleable solids, tend to sink and accumulate at the bottom of the separator. These particles are then removed from the system during maintenance.

Q3.1 Have you identified any environmental risks which have had a substantive effect on your organization in the reporting year, or are anticipated to have a substantive effect on your organization in the future?

Response 1: Climate change

Environmental risks identified

Yes, both in direct operations and upstream/downstream value chain

Response 2: Water

Environmental risks identified

No

Primary reason why your organization does not consider itself to have environmental risks in your direct operations and/or upstream/downstream value chain

Environmental risks exist, but none with the potential to have a substantive effect on our organization

Please explain

Despite the importance of using the resource, it is not treated as a material topic for the development of the company's activities. Water is not used or incorporated directly in the production of our products.

Response 3: Plastics

Environmental risks identified

No

Primary reason why your organization does not consider itself to have environmental risks in your direct operations and/or upstream/downstream value chain

Environmental risks exist, but none with the potential to have a substantive effect on our organization

Please explain

Despite the relevance of the topic, plastics are not treated as a material topic for the development of the company's activities. The company seeks to reduce its environmental impact through the use of ecological

packaging, implementation of recycled resin in packaging and active participation in reverse logistics initiatives. The objective is to maximize the reuse of plastics, reducing the use of virgin raw materials and promoting recycling, reflecting an ongoing commitment to environmentally responsible practices.

Q3.1.1 Provide details of the environmental risks identified which have had a substantive effect on your organization in the reporting year, or are anticipated to have a substantive effect on your organization in the future.

Response 1: Climate change

Risk identifier

Risk1

Risk types and primary environmental risk driver

Policy: Carbon pricing mechanisms

Value chain stage where the risk occurs

Direct operations

Country/area where the risk occurs

Brazil

Organization-specific description of risk

Vibra, a leading player in Brazil's fossil fuel commercialization and distribution, is highly exposed to political and legal risks from carbon pricing mechanisms such as the National Biofuels Policy (RenovaBio) and prospective regulated emissions markets. These frameworks impose mandatory decarbonization targets requiring CBio (decarbonization credit) purchases to offset fossil fuel sales, stimulating biofuel production but adding significant financial exposure. CBios are traded on the stock exchange, creating price volatility and high acquisition costs, while non-compliance may result in fines of up to 5% of annual revenue. Tightening targets and frequent regulatory updates demand rigorous compliance, internal governance, and agility to avoid penalties and preserve competitiveness. This risk extends across Vibra's nationwide operations — from supply bases and terminals to retail resellers — potentially introducing new mandatory obligations, increasing costs, and accelerating pressure to transition toward lower-carbon fuels. Beyond financial impacts, inadequate compliance or lack of transparency in mitigation efforts could harm corporate reputation, erode stakeholder trust, and compromise strategic positioning, affecting financial assets, cash flow predictability, and long-term operational resilience.

Primary financial effect of the risk

Increased indirect [operating] costs

Time horizon over which the risk is anticipated to have a substantive effect on the organization

The risk has already had a substantive effect on our organization in the reporting year

Magnitude

High

Are you able to quantify the financial effect of the risk?

Yes

Explanation of financial effect figure

To measure this impact, CBio's minimum (BRL 62.00) and maximum (BRL 118.00) historical values were considered, as well as Vibra's acquisition target for 2025, which is 8,797,294 CBios. Thus, the financial impact may vary between BRL 545,432,228.00 (BRL 62.00 x 8,797,294) and BRL 1,038,080,692.00 (BRL 118.00 x 8,797,294).

The financial impact of this risk is classified as very high (amounts greater than BRL 500 million).

Primary response to risk

Policies and plans : Improve alignment of public policy influencing activity with environmental commitments

Explanation of cost calculation

To meet these challenges, Vibra created a regulatory monitoring structure, the State and Federal Institutional Relations area, and a specialized team for the monitoring and acquisition of CBios, improving the purchasing process to ensure compliance with targets in proportion to its market share.

The resources for these activities come from the operational budget (Opex) itself, and most of the total costs are related to the remuneration of the teams involved in these processes. Thus, the estimated cost to respond to this risk is based on the number of team members dedicated to these issues and the average market salary.

Description of response

Vibra has specific areas both for monitoring regulatory changes and acquiring CBios. Thus, the remuneration of the teams involved in these processes represents the majority of the response costs for risk management. Based on the members of the teams assigned to these issues and the average market salary, we estimate the response cost shown above.

Response 2: Climate change

Risk identifier

Risk2

Risk types and primary environmental risk driver

Market: Changing customer behavior

Value chain stage where the risk occurs

Downstream value chain

Country/area where the risk occurs

Brazil

Organization-specific description of risk

Vibra's core business, focused on fossil fuel commercialization and distribution, faces rising long-term risk from shifting consumer behavior toward sustainable products and services. This trend may significantly reshape the business model, demanding strategic adjustments and investments in new technologies. Financially, declining sales of high-margin fossil fuels may reduce revenue, while investments in sustainable solutions increase operating costs, pressuring profitability. Legally, there is medium risk of fines and litigation for non-compliance with evolving environmental rules. Reputationally, an insufficient response to sustainability demands could damage image and stakeholder trust, while continued reliance on high-impact

products may worsen climate challenges.

The risk spans Vibra's operations and value chain, stemming from the margin gap between fossil and renewable energy. Maintaining profitability will require reallocation of financial assets, operational adjustments, and careful planning. Gradual demand reduction may affect operations nationwide, while extensive networks of terminals and retail outlets must be adapted to support cleaner energy. Investments in infrastructure, technologies, and low-carbon products will be essential to mitigate revenue impacts, protect competitiveness, and strengthen long-term resilience in a transitioning energy market.

Primary financial effect of the risk

Decreased revenues due to reduced demand for products and services

Time horizon over which the risk is anticipated to have a substantive effect on the organization

Long-term

Likelihood of the risk having an effect within the anticipated time horizon

Very likely

Magnitude

High

Anticipated effect of the risk on the financial position, financial performance and cash flows of the organization in the selected future time horizons

The anticipated financial impact arises from a shift in consumer behavior, leading to reduced consumption of fossil fuel byproducts. This shift is expected to result in a decline in financial performance due to the lower profit margins of renewable energy compared to fossil fuels. The company has already observed a migration from more carbon-intensive products, such as fuel oil, to transition fuels like natural gas. In response, the organization is diversifying its product portfolio to continue delivering optimal solutions to its customers.

Are you able to quantify the financial effect of the risk?

Yes

Anticipated financial effect figure in the long-term - minimum (currency)

500000000

Explanation of financial effect figure

The financial impact of this risk is classified as very high (amounts greater than BRL 500 million).

The metrics used to measure and monitor this risk are quantitative and based on absolute values. They involve the discrepancy between the margins of fossil fuels and renewable energy and the investments required to consolidate a multi-energy platform with renewable energy solutions. The metrics are directly related to the company's business model, activities, and the characteristics of its sectoral operations.

Primary response to risk

Diversification: Develop new products, services and/or markets

Cost of response to risk

7500000000

Explanation of cost calculation

The amount of approximately BRL 7.5 billion represents everything Vibra has invested, since 2021, to expand its renewable energy solutions. This figure adds up the money allocated to different areas (biomethane, electromobility, biofuels, HVO, SAF, the free energy market, and renewable generation), considering only Vibra's share in each project, regardless of the source of financing.

Description of response

In response, Vibra has been gradually expanding its operations in renewable energy solutions, with the objective of consolidating itself as the largest multi-energy platform in Brazil. In line with its strategic and financial planning, the Company has already invested approximately BRL 7.5 billion since 2021 in the diversification of its portfolio, focusing on alternatives such as biomethane, electromobility, biofuels, and HVO (hydrotreated vegetable oil), SAF (sustainable aviation fuel), the free energy market, and renewable energy generation, with different sources of financing to enable these initiatives.

Response 3: Climate change

Risk identifier

Risk3

Risk types and primary environmental risk driver

Technology: Transition to lower emissions technology and products

Value chain stage where the risk occurs

Downstream value chain

Country/area where the risk occurs

Brazil

Organization-specific description of risk

Vibra's main activity is the commercialization of fossil fuels, carbon-intensive products, and most GHG emissions occur in Scope 3 (indirect emissions in the value chain) during the final use of these products. This reality represents a major challenge for the transition to a low-carbon economy, even considering commercial alternatives such as ethanol and biodiesel for highway transport. The financial impact is classified as very high due to the reduction in revenues; the need for significant investments in infrastructure and technology for the transition; the possible financial penalties arising from new climate policies in case of non-compliance; and the risk of devaluation of assets, aggravated by the drop in demand and the increase in inactive assets.

This risk impacts practically the entire extent of Vibra's business model and value chain, largely due to price fluctuations and the progressive insertion of new energy sources in the market. In the long term, the partial replacement of fossil fuels with renewable alternatives — which, in general, provide lower margins — represents a challenge for maintaining profitability, requiring strategic and operational adjustments on the Company's part. Geographically, this risk extends throughout Brazil due to the company's dispersed distribution network.

Primary financial effect of the risk

Other: Replacement of existing products and services with lower emission options

Time horizon over which the risk is anticipated to have a substantive effect on the organization

Medium-term

Likelihood of the risk having an effect within the anticipated time horizon

Very likely

Magnitude

High

Anticipated effect of the risk on the financial position, financial performance and cash flows of the organization in the selected future time horizons

The financial impact materializes with the fluctuation in prices and the progressive insertion of new sources of energy in the market (in the long term), guided by market projections and the company's market share. This represents a challenge for maintaining profitability, requiring strategic, operational and technological adjustments on the part of the Company.

Are you able to quantify the financial effect of the risk?

Yes

Anticipated financial effect figure in the medium-term - minimum (currency)

500000000

Explanation of financial effect figure

The financial impact of this risk is classified as very high (values above BRL 500 million), and materializes with the fluctuation in prices and the progressive insertion of new sources of energy in the market (in the long term), guided by market projections and the company's market share. This represents a challenge for maintaining profitability, requiring strategic, operational and technological adjustments on the part of the Company.

Primary response to risk

Diversification: Develop new products, services and/or markets

Cost of response to risk

7500000000

Explanation of cost calculation

The amount of approximately BRL 7.5 billion represents everything Vibra has invested, since 2021, to expand its renewable energy solutions. This figure adds up the money allocated to different areas (biomethane, electromobility, biofuels, HVO, SAF, the free energy market, and renewable generation), considering only Vibra's share in each project, regardless of the source of financing.

Description of response

In response, Vibra has been gradually expanding its operations in renewable energy solutions, with the objective of consolidating itself as the largest multi-energy platform in Brazil. In line with its strategic and financial planning, the Company has already invested approximately BRL 7.5 billion since 2021 in the diversification of its portfolio, focusing on alternatives such as biomethane, electromobility, biofuels, and HVO (hydrotreated vegetable oil), SAF (sustainable aviation fuel), the free energy market, and renewable energy generation, with different sources of financing to enable these initiatives.

Response 4: Climate change

Risk identifier

Risk4

Risk types and primary environmental risk driver

Reputation: Increased partner and stakeholder concern or negative partner and stakeholder feedback

Value chain stage where the risk occurs

Direct operations

Country/area where the risk occurs

Brazil

Organization-specific description of risk

Vibra, whose main activity is the commercialization and distribution of fossil fuels, faces increasing scrutiny from investors, financial institutions, insurers, regulators and society regarding sustainability. In this context, the adoption of sustainable practices and robust climate risk mitigation strategies is essential to maintain our competitiveness, access to capital and our Company's reputation. The financial impact associated with this risk is high, with the possibility of an increase in the cost of capital, the need for additional investments, and potential effects on the company's market value, which may influence investors' perception of attractiveness. In addition, the legal risk is high, given the possibility of more regulatory rigor related to climate concerns. The company's image and reputation can also be negatively impacted, especially if it is perceived as not responsive to new environmental requirements. This risk affects virtually the entire extent of Vibra's business model and value chain, given that its main activity is still associated with fossil fuels. In this analysis, we highlight the possibility of restrictions on access to thematic debt instruments — such as sustainability-linked bonds, green bonds and climate bonds — in addition to the potential increase in insurance premiums resulting from the intensification of the effects of climate change, which can generate additional costs for companies that have coverage for physical and operational assets.

Primary financial effect of the risk

Decreased access to capital

Time horizon over which the risk is anticipated to have a substantive effect on the organization

Medium-term

Likelihood of the risk having an effect within the anticipated time horizon

Very likely

Magnitude

Medium

Anticipated effect of the risk on the financial position, financial performance and cash flows of the organization in the selected future time horizons

The financial impact associated with this risk is high, with the possibility of an increase in the cost of capital, the need for additional investments, and potential effects on the company's market value, which may influence investors' perception of attractiveness. In addition, the legal risk is high, given the possibility of more regulatory rigor related to climate concerns. The company's image and reputation can also be

negatively impacted, especially if it is perceived as not responsive to new environmental requirements.

Are you able to quantify the financial effect of the risk?

Yes

Anticipated financial effect figure in the medium-term - minimum (currency)

100000000

Anticipated financial effect figure in the medium-term - maximum (currency)

250000000

Explanation of financial effect figure

This risk materializes in the medium term and has a medium financial impact (between BRL 100 and 250 million) in the 2050 timeframe.

The metrics related to this risk are quantitative and based on absolute measures. They include the current and historical costs of contracting insurance for each unit with coverage for climate events; additional investments in mitigation and adaptation practices to reduce exposure to this risk; the comparison between the amount, projection and rate of “normal” debt and the thematic debt (sustainable or energy transition). They are metrics directly linked to Vibra’s business model since insurance costs contribute to ensuring operational resilience, while investments in mitigation and adaptation reduce vulnerability to extreme events and transition risks. And the comparison between debts reflects investors’ interest in ESG financing.

Primary response to risk

Compliance, monitoring and targets : Other compliance, monitoring or target: Development of a detailed technical diagnosis through the Study of Climate Risks and Opportunities.

Description of response

In response, Vibra, with the support of a specialized consultancy, developed a Study of Climate Risks and Opportunities (physical and transitional), with the objective of strengthening the company’s resilience in the face of climate challenges. The company has also been gradually expanding its operations in renewable energy businesses, in line with its ambition to consolidate itself as the largest multi-energy platform in Brazil.

The costs associated with mitigating this risk broadly include the development of a detailed technical diagnosis through the Study of Climate Risks and Opportunities (physical and transitional), conducted with the support of a specialized consultancy, as well as initiatives aimed at adapting the Company’s infrastructure. Also part of Vibra’s effort is the search for financing structures more aligned with the climate agenda, including alternatives linked to sustainability commitments.

Response 5: Climate change

Risk identifier

Risk5

Risk types and primary environmental risk driver

Acute physical: Other acute physical risk: Wind anomaly

Value chain stage where the risk occurs

Direct operations

Country/area where the risk occurs

Brazil

Organization-specific description of risk

Wind anomalies, caused by climate change or extreme seasonal factors, pose a significant risk to Vibra, impacting its business model and value chain. These events may compromise the structural integrity of distribution bases, storage areas, aviation resales and gas stations, requiring investments in structural reinforcement. They also increase the risk of accidents, requiring the reinforcement of safety measures and emergency protocols. In addition, the increasing frequency of these events can raise insurance premiums, putting pressure on operating costs.

Primary financial effect of the risk

Closure of operations

Time horizon over which the risk is anticipated to have a substantive effect on the organization

Medium-term

Likelihood of the risk having an effect within the anticipated time horizon

About as likely as not

Magnitude

Medium

Anticipated effect of the risk on the financial position, financial performance and cash flows of the organization in the selected future time horizons

Vibra considers as sensitive data for the company the current effects (in 2024), expected effects (2025) and predicted effects (future scenarios) on its balance sheet, income statement and cash flow.

Are you able to quantify the financial effect of the risk?

Yes

Explanation of financial effect figure

Vibra considers as sensitive data for the company the current effects (in 2024), expected effects (2025) and predicted effects (future scenarios) on its balance sheet, income statement and cash flow.

Primary response to risk

Infrastructure, technology and spending : Other infrastructure, technology and spending: Vibra has invested in improving infrastructure, mapping physical risks and developing strategies to ensure business continuity in the face of extreme weather events

Explanation of cost calculation

Vibra developed quantitative metrics to measure the impacts of these risks. They include financial data (current and projected); climatic aspects; damage to infrastructure and equipment; application of insurance coverage for damage to infrastructure and equipment; and downtime events.

Description of response

To mitigate these risks, Vibra has invested in improving infrastructure, mapping physical risks and developing strategies to ensure business continuity in the face of extreme weather events. In a sample evaluation of 58 assets (distribution bases, aviation stations, customer and dockside bases, and storage units), eight risks with high or very high financial impact were identified (three in the Northeast, three in the Southeast, and two in the South). For each asset analyzed, a specific action plan was developed to adapt to and/or mitigate the possible risks of this category identified.

The financial resources for these actions come from the operating budget (Opex) and capital expenditures (Capex).

Response 6: Climate change

Risk identifier

Risk6

Risk types and primary environmental risk driver

Acute physical: Storm (including blizzards, dust and sandstorm)

Value chain stage where the risk occurs

Direct operations

Country/area where the risk occurs

Brazil

Organization-specific description of risk

Storms intensified by climate change impact Vibra's business model and value chain. In the business model, they can cause physical damage to critical assets such as distribution bases and storage units, generate operational shutdowns, and cause high maintenance and repair costs. They also can disrupt distribution logistics and increase insurance costs and investments in adaptations. In the value chain, severe storms can compromise logistics infrastructure (highways, railways, and waterways) due to flooding and landslides; cause physical damage to retail fuel stations; impact port operations, increasing demurrage costs; delay the delivery of inputs and products; affect customers in the aviation and ground transportation sectors, requiring greater flexibility in demand and service; and pose risks to biofuel suppliers, who may suffer damage to their facilities and production, affecting the company's supply and operations. The aggravation caused by these events can lead to the tightening of environmental regulations and affect the company's reputation and stakeholder relationships. This is a risk that impacts Vibra's entire business in Brazil because of its dispersed operations. Bases and terminals near the sea can be directly impacted; the company has important logistics and operational centers in the Southeast and South regions, which historically have intense storms; the North and Center-West, when affected by intense rains, face challenges in road infrastructure and logistics.

Primary financial effect of the risk

Closure of operations

Time horizon over which the risk is anticipated to have a substantive effect on the organization

Medium-term

Likelihood of the risk having an effect within the anticipated time horizon

About as likely as not

Magnitude

Medium

Anticipated effect of the risk on the financial position, financial performance and cash flows of the organization in the selected future time horizons

Vibra considers as sensitive data for the company the current effects (in 2024), expected effects (2025) and predicted effects (future scenarios) on its balance sheet, income statement and cash flow.

Are you able to quantify the financial effect of the risk?

Yes

Explanation of financial effect figure

Vibra considers as sensitive data for the company the current effects (in 2024), expected effects (2025) and predicted effects (future scenarios) on its balance sheet, income statement and cash flow.

Primary response to risk

Infrastructure, technology and spending : Other infrastructure, technology and spending: Vibra has invested in improving infrastructure, mapping physical risks and developing strategies to ensure business continuity in the face of extreme weather events

Explanation of cost calculation

Vibra developed quantitative metrics to measure the impacts of these risks. They include financial data (current and projected); climatic aspects; damage to infrastructure and equipment; application of insurance coverage for damage to infrastructure and equipment; and downtime events.

Description of response

To mitigate these risks, Vibra has invested in improving infrastructure, mapping physical risks and developing strategies to ensure business continuity in the face of extreme weather events. In a sample evaluation of 58 assets (distribution bases, aviation stations, customer and dockside bases, and storage units), eight risks with high or very high financial impact were identified (three in the Northeast, three in the Southeast, and two in the South). For each asset analyzed, a specific action plan was developed to adapt to and/or mitigate the possible risks of this category identified.

The financial resources for these actions come from the operating budget (Opex) and capital expenditures (Capex).

Response 7: Climate change

Risk identifier

Risk7

Risk types and primary environmental risk driver

Chronic physical: Other chronic physical risk: Meteorological droughts

Value chain stage where the risk occurs

Direct operations

Country/area where the risk occurs

Brazil

Organization-specific description of risk

Vibra faces increasing risks from meteorological droughts — periods of precipitation below historical averages — impacting both its business model and value chain. Water scarcity compromises hydroelectric generation, heightening reliance on thermoelectric plants and driving up energy costs, which pressure margins and operating expenses. During severe droughts, diesel demand for power generation may rise, creating logistical challenges, commercial opportunities, greater regulatory scrutiny, and reputational risks. Across the value chain, reduced river levels hinder waterway transport of fuels and inputs, increasing logistics costs and requiring alternative transport modes to ensure efficient distribution. Geographically, the Northern region is particularly affected, where declining river levels disrupt navigation essential for fuel and supply distribution. Among 58 assets assessed, six were classified as high or very high financial risk from exposure to meteorological droughts (five in the Northern region and one in the Center-West), requiring priority monitoring and mitigation measures.

Primary financial effect of the risk

Closure of operations

Time horizon over which the risk is anticipated to have a substantive effect on the organization

Medium-term

Likelihood of the risk having an effect within the anticipated time horizon

About as likely as not

Magnitude

Medium

Anticipated effect of the risk on the financial position, financial performance and cash flows of the organization in the selected future time horizons

Vibra considers as sensitive data for the company the current effects (in 2024), expected effects (2025) and predicted effects (future scenarios) on its balance sheet, income statement and cash flow.

Are you able to quantify the financial effect of the risk?

Yes

Explanation of financial effect figure

Vibra considers as sensitive data for the company the current effects (in 2024), expected effects (2025) and predicted effects (future scenarios) on its balance sheet, income statement and cash flow.

Primary response to risk

Infrastructure, technology and spending : Other infrastructure, technology and spending: Vibra has invested in improving infrastructure, mapping physical risks and developing strategies to ensure business continuity in the face of extreme weather events

Explanation of cost calculation

The metrics related to this risk are absolute quantitative measures, developed by Vibra, and involve current financial data and projections; climate-related aspects; and operational disruption events.

Description of response

Geographically, this risk especially affects regions and strategic assets where water availability and logistics depend on favorable weather conditions. An example is in the Northern region, where the decrease in river levels compromises river navigation, essential for the distribution of fuels and supplies. Of 58 assets analyzed in the sample, six were classified as having high or very high financial risk regarding exposure to meteorological droughts (five in the Northern region and one in the Center-West), and requiring priority attention and mitigating measures.

The financial resources for the necessary adaptations come from (or will be financed in the future) the operating budget (Opex) and capital expenditures (Capex).

Q3.1.2 Provide the amount and proportion of your financial metrics from the reporting year that are vulnerable to the substantive effects of environmental risks.

Response 1: Climate change

Financial metric

CAPEX

Amount of financial metric vulnerable to transition risks for this environmental issue (unit currency as selected in 1.2)

17615905

% of total financial metric vulnerable to transition risks for this environmental issue

1-10%

Explanation of financial figures

Adaptation works related to the restoration of structures affected by extreme events in our BANOAS units. It is important to highlight that, during 2024, we carried out an in-depth study of physical risks (assets and logistics routes) and transition risks, which, in upcoming reporting periods, will provide us with a more comprehensive understanding of our exposure to both physical and transition climate risks.

Response 2: Climate change

Financial metric

OPEX

Amount of financial metric vulnerable to transition risks for this environmental issue (unit currency as selected in 1.2)

681737

% of total financial metric vulnerable to transition risks for this environmental issue

Less than 1%

Explanation of financial figures

Expenses for remediation, materials and equipment maintenance at Vibra's BANOAS unit (Canoas, RS) due to the impact of heavy rains in 2024. It is important to note that during 2024, we are carrying out an in-depth study of physical (assets and logistics routes) and transition risks, which in the next reporting periods will give

us a better and more complete understanding of our exposure to physical and transition climate risks.

Q3.3 In the reporting year, was your organization subject to any fines, enforcement orders, and/or other penalties for water-related regulatory violations?

Response 1:

Water-related regulatory violations

Yes

Fines, enforcement orders, and/or other penalties

Fines, but none that are considered as significant

Comment

We received a fine for discharging non-compliant effluent into the watercourse at one of the company's operational units.

Q3.3.1 Provide the total number and financial value of all water-related fines.

Response 1:

Total number of fines

2

Total value of fines

2000

% of total facilities/operations associated

2

Number of fines compared to previous reporting year

About the same

Comment

This year, two environmental fines were issued, both related to non-compliant effluent discharge at the same operational unit, totaling BRL 2,000. The total amount of fines was lower than in the previous year.

Q3.5 Are any of your operations or activities regulated by a carbon pricing system (i.e. ETS, Cap & Trade or Carbon Tax)?

Yes

Q3.5.1 Select the carbon pricing regulation(s) which impact your operations.

Other ETS: Brazil's National Biofuels Policy - RenovaBio

Q3.5.2 Provide details of each Emissions Trading Scheme (ETS) your organization is regulated by.

Response 1: Other ETS, please specify

% of Scope 1 emissions covered by the ETS

0

% of Scope 2 emissions covered by the ETS

0

Period start date

2024-01-01

Period end date

2024-12-31

Allowances allocated

8805928

Allowances purchased

9669082

Verified Scope 1 emissions in metric tons CO₂e

0

Verified Scope 2 emissions in metric tons CO₂e

0

Details of ownership

Other: Mandatory purchase of decarbonization credits (CBIOs) by fuel distributors

Comment

One of the main consequences of the Brazilian NDC in the Paris Agreement was the creation of the Renovabio Program in 2017. This program aims to expand the production of biofuels in the country, thereby increasing the share of biofuels in the Brazilian energy matrix. It mandates the purchase of decarbonization credits (CBIOs) by fuel distributors to facilitate the expansion of biofuel production. Biofuel producers that have undergone third-party verification are authorized to issue and sell CBIOs, which are traded on the São Paulo Stock Exchange (B3). Annually, individual targets are set for each distributor, requiring them to acquire CBIOs proportional to their share of the country's fossil fuel market. This CBIO purchase obligation is related to Scope 3 emissions in the category of the use of sold products, which explains all the empty fields above.

Q3.5.4 What is your strategy for complying with the systems you are regulated by or anticipate being regulated by?

Vibra systematically monitors, analyzes and maintains frequent contact with agents in different spheres of government, mapping the opportunities for public policies that impact its activity. Among them are those related to climate change. This process has as main objectives to prepare the company for the policies that are being formulated and also to propose improvements for the improvement of existing public policies or those that are under study. An example is the National Biofuel Policy (RenovaBio) which impacts the company in its main fuel distribution activity, where we actively participate in the debate on the law until its sanction and also in public consultations on the program carried out by the Ministry of Mines and Energy and the National Agency for Petroleum, Natural Gas and Biofuels. The program is the first carbon reduction policy implemented in the country at the federal level. Vibra recognizes the importance of RenovaBio for the country and in 2024 we disbursed approximately R\$851 million in CBIO acquisitions. As a strategy to achieve this goal, we constantly monitor the value of CBIO traded on the stock exchange, in addition to monitoring the CBIO acquisition indicator at the board level to achieve the goal.

Q3.6 Have you identified any environmental opportunities which have had a substantive effect on your organization in the reporting year, or are anticipated to have a substantive effect on your organization in the future?

Response 1: Climate change

Environmental opportunities identified

Yes, we have identified opportunities, and some/all are being realized

Response 2: Water

Environmental opportunities identified

No

Primary reason why your organization does not consider itself to have environmental opportunities

Opportunities exist, but none anticipated to have a substantive effect on organization

Please explain

Operational processes do not require intensive uses of water that could impact the availability of water resources. Even so, there are two active fronts in the preservation of water resources: Reduction of freshwater withdrawal and segregation of rainwater from operational areas, reducing the contribution to the volume of effluent discharge.

Q3.6.1 Provide details of the environmental opportunities identified which have had a substantive effect on your organization in the reporting year, or are anticipated to have a substantive effect on your organization in the future.

Response 1: Climate change

Opportunity identifier

Opp1

Opportunity type and primary environmental opportunity driver

Resource efficiency: Increased efficiency of production and/or distribution processes

Value chain stage where the opportunity occurs

Direct operations

Country/area where the opportunity occurs

Brazil

Organization specific description

The adoption of more efficient production and logistics processes represents a strategic opportunity for Vibra, enabling not only the reduction of operational costs but also alignment with growing expectations for energy efficiency and sustainable practices. This initiative aims to optimize energy consumption, expand the use of renewable sources, and enhance transport logistics, strengthening the company's position in a market increasingly driven by the energy transition. The financial impact is considered very high, with significant cost reduction potential through energy efficiency — via distributed generation and the free energy market — and logistical improvements such as the use of control towers, intelligent route planning, return freight, better cargo space utilization (cubage), and the increased use of large-scale modes, especially waterway cabotage. Nationally, Vibra plans to optimize its energy supply contracts by migrating high-voltage units to the free market, expanding distributed generation in low-voltage units, adapting facilities, and negotiating more competitive terms with energy traders. In logistics, the company intends to strengthen operational intelligence tools, integrating transport modes and promoting more efficient routes, focusing on environmental conservation, competitiveness, and value creation.

Primary financial effect of the opportunity

Reduced indirect (operating) costs

Time horizon over which the opportunity is anticipated to have a substantive effect on the organization

Short-term

Likelihood of the opportunity having an effect within the anticipated time horizon

Very likely (90-100%)

Magnitude

High

Anticipated effect of the opportunity on the financial position, financial performance and cash flows of the organization in the selected future time horizons

This opportunity is being materialized in the short term through the savings associated with the use of coastal shipping for the transportation of biofuels and has a possible very high financial impact (values in excess of BRL 500 million) considering the 2050 horizon.

Are you able to quantify the financial effects of the opportunity?

Yes

Anticipated financial effect figure in the short-term - minimum (currency)

500000000

Explanation of financial effect figures

This opportunity is being materialized in the short term through the savings associated with the use of coastal shipping for the transportation of biofuels and has a possible very high financial impact (values in excess of BRL 500 million) considering the 2050 horizon.

The metric used to measure and monitor how we take advantage of this opportunity is an absolute quantitative measure and covers different fronts. Concerning the energy axis, we consider the cost of physically adapting the facilities necessary for migration to the free market and distributed generation, the cost reduction resulting from the increase in energy efficiency, and the percentage of electricity consumed by Vibra from the free energy market. Concerning the logistics axis, we consider metrics such as the savings generated by the use of cabotage in the transport of biofuels, the rate of use of return freight, and the efficiency in maximizing cubage in truckloads. We also monitor route optimization and the subsequent reduction of kilometers traveled per ton transported.

These metrics are closely linked to Vibra's business model and the sector in which it operates. They contribute to operational and energy efficiency, the reduction of the carbon footprint, the improvement of operating margins through the negotiation of more advantageous tariffs, and better cost predictability. In addition, they reinforce the company's competitiveness, strengthen its institutional image, and meet the expectations of stakeholders who are increasingly attentive to sustainable and efficient practices.

Explanation of cost calculation

The metric used to measure and monitor how we take advantage of this opportunity is an absolute quantitative measure and covers different fronts. Concerning the energy axis, we consider the cost of physically adapting the facilities necessary for migration to the free market and distributed generation, the cost reduction resulting from the increase in energy efficiency, and the percentage of electricity consumed by Vibra from the free energy market. Concerning the logistics axis, we consider metrics such as the savings generated by the use of cabotage in the transport of biofuels, the rate of use of return freight, and the efficiency in maximizing cubage in truckloads. We also monitor route optimization and the subsequent reduction of kilometers traveled per ton transported. These metrics are closely linked to Vibra's business model and the sector in which it operates. They contribute to operational and energy efficiency, the reduction of the carbon footprint, the improvement of operating margins through the negotiation of more advantageous tariffs, and better cost predictability. In addition, they reinforce the company's competitiveness, Highlights report 2024 Introduction 2024 About us Our value creation strategy Our avenues of growth Corporate governance Our people Our social commitment Climate change Environmental performance GRI Indicators Summary Appendices 154 Metrics strengthen its institutional image, and meet the expectations of stakeholders who are increasingly attentive to sustainable and efficient practices.

Strategy to realize opportunity

To capitalize on this opportunity, the company intends to optimize its energy supply contracts, migrating the consumption of high-voltage units to the free market — in which prices are more advantageous — and expanding the use of distributed generation in low-voltage units. This will require the adaptation of facilities through engineering projects, as well as negotiations with energy traders to maximize competitive terms. It is worth noting that part of the company's energy consumption is already supplied by renewable sources in the free market. With regard to logistics, Vibra plans to strengthen operational intelligence tools, promoting more efficiency in routes and integration of modes, focusing on environmental conservation and cost savings.

Response 2: Climate change

Opportunity identifier

Opp2

Opportunity type and primary environmental opportunity driver

Products and services: Other products and services opportunity: Development and/or expansion of low emission goods and services

Value chain stage where the opportunity occurs

Downstream value chain

Country/area where the opportunity occurs

Brazil

Organization specific description

The transition to a low-carbon economy is a strategic opportunity to develop and expand product lines and services that meet new market demands. Companies that invest in sustainable solutions will be able to align themselves with changes in consumer preferences, gain a competitive advantage, and strengthen their positioning amid economic and environmental transformations.

In this context, the expansion of Vibra's portfolio, through acquisitions and strategic partnerships, reinforces the company's commitment to meet the demand for products that promote the reduction of emissions, contributing to the environmental and economic sustainability of customers, with a high financial impact resulting from the increase in revenue. Examples of this are the full acquisition of Comerc Energia and investments in initiatives such as EZVolt and Deep ESG.

In order to capture this opportunity, Vibra has been gradually expanding its operations in renewable energy solutions, with the objective of consolidating itself as the largest multi-energy platform in Brazil (learn more in box on page 152). Aligned with its strategic and financial planning, the Company has already invested approximately BRL 7.5 billion since 2021 in portfolio diversification, focusing on alternatives such as biomethane, electromobility, biofuels, HVO, SAF, the free energy market, and renewable energy generation, relying on various sources of financing to make these initiatives possible.

Primary financial effect of the opportunity

Increased revenues through access to new and emerging markets

Time horizon over which the opportunity is anticipated to have a substantive effect on the organization

Long-term

Likelihood of the opportunity having an effect within the anticipated time horizon

Very likely (90-100%)

Magnitude

High

Anticipated effect of the opportunity on the financial position, financial performance and cash flows of the organization in the selected future time horizons

The financial impact of this opportunity is classified as very high (values above BRL 500 million), especially due to the acquisition of Comerc Energy, which expands Vibra's ability to offer sustainable energy solutions to our customers

Are you able to quantify the financial effects of the opportunity?

Yes

Anticipated financial effect figure in the long-term - minimum (currency)

500000000

Explanation of financial effect figures

The financial impact of this opportunity is classified as very high (values above BRL 500 million), especially due to the acquisition of Comerc Energy, which expands Vibra's ability to offer sustainable energy solutions to our customers.

Cost to realize opportunity

7500000000

Explanation of cost calculation

The metric used to measure and monitor how we seize this opportunity is a quantitative absolute measure, developed by Vibra, and reflects the total investment in renewable energy operations. It is related to our business model, activities and characteristics of Comerc's sectoral operations, as it contextualizes the company's strategic progress toward becoming the largest multi-energy platform in the country, leading the delivery of sustainable energy solutions to the market.

Strategy to realize opportunity

In order to capture this opportunity, Vibra has been gradually expanding its operations in renewable energy solutions, with the objective of consolidating itself as the largest multi-energy platform in Brazil. In line with its strategic and financial planning, the Company has already invested approximately BRL 7.5 billion since 2021 in the diversification of its portfolio, focusing on alternatives such as biomethane, electromobility, biofuels, and HVO (hydrotreated vegetable oil), SAF (sustainable aviation fuel), the free energy market, and renewable energy generation, with different sources of financing to enable these initiatives.

Q3.6.2 Provide the amount and proportion of your financial metrics in the reporting year that are aligned with the substantive effects of environmental opportunities.

Response 1: Climate change

Financial metric

CAPEX

Amount of financial metric aligned with opportunities for this environmental issue (unit currency as selected in 1.2)

3600000000

% of total financial metric aligned with opportunities for this environmental issue

51-60%

Explanation of financial figures

By 2023, we had already invested approximately BRL 3.9 billion since 2021, with the goal of expanding our portfolio of low-carbon products and services, generating value for our customers and for Vibra, while capturing opportunities linked to climate aspects. In 2024/2025, we completed the full acquisition of Comerc Energia - our Renewable Energy and Decarbonization Solutions Division, with more than two decades of

expertise in the Brazilian power sector - consolidating Vibra as the largest multi-energy platform in the country. With the conclusion of this transaction, our total investments reached approximately BRL 7.5 billion.

Q4.1 Does your organization have a board of directors or an equivalent governing body?

Response 1:

Board of directors or equivalent governing body

Yes

Frequency with which the board or equivalent meets

More frequently than quarterly

Types of directors your board or equivalent is comprised of

Independent non-executive directors or equivalent

Board diversity and inclusion policy

Yes, and it is publicly available

Briefly describe what the policy covers

Vibra Energia has a formal Diversity, Equity and Inclusion (DE&I) Policy that reinforces its commitment to a fair, safe, and respectful work environment, free from discrimination and prejudice. The policy seeks to address social inequalities and promote respect for all individuals, regardless of race, color, gender, disability, age, sexual orientation, religion, marital status, nationality, or other personal characteristics. It applies to Vibra S.A. and its subsidiaries, covering employees (permanent, temporary, and third-party), executive leadership, Board members, committees, interns, and apprentices. It also extends to clients, suppliers, service providers, and partners, who must comply with the policy in line with the Third-Party Code of Conduct. Inclusive practices are embedded in talent attraction, development, and retention, ensuring equal opportunities and reducing unconscious bias. Communications follow accessibility standards and inclusive language. The company upholds zero tolerance for discrimination or harassment. Violations can be reported through an independent, confidential Ethics Channel open to all stakeholders. The policy is periodically reviewed and monitored with goals and indicators to ensure effectiveness and alignment with best practices.

Attach the policy (optional)

Política DE&I Vibra_site externo EN.pdf

Q4.1.1 Is there board-level oversight of environmental issues within your organization?

Board-level oversight of this environmental issue	
Climate change	Yes
Water	Yes
Biodiversity	Yes

Q4.1.2 Identify the positions (do not include any names) of the individuals or committees on the board with accountability for environmental issues and provide details of the board's oversight of environmental issues.

Response 1: Climate change

Positions of individuals or committees with accountability for this environmental issue

- General Counsel
- Chief Sustainability Officer (CSO)

Positions' accountability for this environmental issue is outlined in policies applicable to the board

Yes

Policies which outline the positions' accountability for this environmental issue

Other policy applicable to the board: Climate Change Policy and Energy Transition

Frequency with which this environmental issue is a scheduled agenda item

Scheduled agenda item in some board meetings - at least annually

Governance mechanisms into which this environmental issue is integrated

- Monitoring the implementation of a climate transition plan
- Overseeing and guiding acquisitions, mergers, and divestitures
- Monitoring progress towards corporate targets
- Monitoring the implementation of the business strategy
- Overseeing and guiding the development of a business strategy

Please explain

The Board of Directors defines the Company's strategy, which encompasses the company's solidity regarding the energy transition, identifying opportunities and risks. The Board defines the company's "appetite" for each identified business risk. This includes risks associated with climate change and other environmental, social and corporate governance (ESG) aspects. The Board of Directors, with the support of the Governance, People and Compensation Committee, also oversees the evolution of the business plan. It is a program that includes initiatives related to climate change, and the progress of climate-related objectives and goals, such as periodic assessments of risks and opportunities, a review of the company's plans and directions, as well as monitoring climate-related KRIs and KPIs, especially those associated with the decarbonization plan. The Statutory Audit Committee (CAE) periodically assesses the company's exposure to risks, including those associated with climate change; it closely monitors those that are considered to be of high or very high severity. In addition, ESG topics are reviewed every six months by the Governance, People and Compensation Committee. They serve to support the progress of the topic within the Company. The vice president of People, Technology and ESG is responsible for climate governance and ESG commitments at Vibra. He is responsible for recommending to the Executive Board and Board of Directors strategic initiatives related to strategy, energy transition, policies and goals. In addition, the vice president of People, Technology and ESG monitors climate-related KPIs. The company has a Health, Safety and Environment Policy and guidelines, proposed by the Executive Board and approved by the Board of Directors, whose main member is the vice president of People, Technology and ESG of Vibra. Climate change is addressed in this policy. The Board members are given full access to updated information on the progress of the Company's ESG Agenda. More specifically, those that are related to climate issues receive internal communication information with sustainability content. Furthermore, there is a fixed agenda on the subject in meetings of the Board of Directors every six months.

Response 2: Water

Positions of individuals or committees with accountability for this environmental issue

- General Counsel
- Chief Operating Officer (COO)

Positions' accountability for this environmental issue is outlined in policies applicable to the board

Yes

Policies which outline the positions' accountability for this environmental issue

Other policy applicable to the board: Health, Safety and Environment Policy

Frequency with which this environmental issue is a scheduled agenda item

Sporadic - agenda item as important matters arise

Governance mechanisms into which this environmental issue is integrated

- Reviewing and guiding the assessment process for dependencies, impacts, risks, and opportunities
- Monitoring the implementation of the business strategy
- Monitoring progress towards corporate targets
- Overseeing and guiding acquisitions, mergers, and divestitures
- Monitoring the implementation of a climate transition plan
- Overseeing and guiding the development of a business strategy

Please explain

Vibra Energia does not have water-intensive production processes but adopts practices to minimize consumption and environmental impacts. The only facility with significant water use is the Arla 32 production unit, which accounted for approximately 4% of the total water withdrawal in 2024. Water is used in operational and support activities, with sourcing from various origins, including rainwater and treated wastewater. Six facilities have rainwater harvesting and reuse systems. Only one unit is located in a high water-stress area (Crato/CE), accounting for 1.05% of total consumption. The company set a target to reduce water consumption by 10% by 2024 (baseline 2019), having achieved a 7.71% reduction so far. Effluent treatment and disposal comply with legal requirements and are continuously monitored.

Response 3: Biodiversity

Positions of individuals or committees with accountability for this environmental issue

- General Counsel
- Chief Operating Officer (COO)

Positions' accountability for this environmental issue is outlined in policies applicable to the board

Yes

Policies which outline the positions' accountability for this environmental issue

Other policy applicable to the board: Health, Safety and Environment Policy

Frequency with which this environmental issue is a scheduled agenda item

Sporadic - agenda item as important matters arise

Governance mechanisms into which this environmental issue is integrated

- Monitoring progress towards corporate targets
- Monitoring the implementation of the business strategy
- Overseeing and guiding the development of a business strategy
- Monitoring the implementation of a climate transition plan
- Overseeing and guiding acquisitions, mergers, and divestitures

Please explain

Biodiversity at Vibra Energia is managed by specialized teams in operational and environmental areas, following the Biodiversity Management Procedure (040.030.010.002.PR). The process includes identifying biodiversity-related risks and impacts, mapping protected and sensitive areas, and implementing continuous fauna and flora management actions. These activities aim to prevent negative impacts, ensure legal compliance, support strategic decisions, and strengthen corporate reputation.

Management is supported by training programs, information systems, and operational protocols. Employees are trained to handle wildlife and exotic species in accordance with environmental regulations. Vibra also supports external initiatives, such as the Trombetas River Turtle Program (ICMBio), which contributes to the conservation of one of the largest Amazon turtle nesting areas.

These efforts align with Vibra's Climate Change and Energy Transition Policy, integrating sustainability into corporate strategy and promoting eco-efficiency, emissions reduction, and responsible use of natural resources.

Q4.2 Does your organization's board have competency on environmental issues?

Response 1: Climate change

Board-level competency on this environmental issue

Yes

Mechanisms to maintain an environmentally competent board

Having at least one board member with expertise on this environmental issue

Environmental expertise of the board member

Experience: Active member of an environmental committee or organization

Response 2: Water

Board-level competency on this environmental issue

Yes

Mechanisms to maintain an environmentally competent board

Having at least one board member with expertise on this environmental issue

Environmental expertise of the board member

Experience: Active member of an environmental committee or organization

Q4.3 Is there management-level responsibility for environmental issues within your organization?

Management-level responsibility for this environmental issue	
Climate change	Yes
Water	Yes
Biodiversity	Yes

Q4.3.1 Provide the highest senior management-level positions or committees with responsibility for environmental issues (do not include the names of individuals).

Response 1: Climate change

Position of individual or committee with responsibility

Executive level: Chief Sustainability Officer (CSO)

Environmental responsibilities of this position

- Strategy and financial planning: Developing a business strategy which considers environmental issues
- Strategy and financial planning: Developing a climate transition plan
- Strategy and financial planning: Managing acquisitions, mergers, and divestitures related to environmental issues
- Dependencies, impacts, risks and opportunities: Managing environmental dependencies, impacts, risks, and opportunities
- Policies, commitments, and targets: Measuring progress towards environmental corporate targets
- Dependencies, impacts, risks and opportunities: Assessing environmental dependencies, impacts, risks, and opportunities
- Other: Providing employee incentives related to environmental performance

Reporting line

Reports to the Chief Executive Officer (CEO)

Frequency of reporting to the board on environmental issues

Less frequently than annually

Please explain

Vibra Energia has a robust governance structure to assess and manage climate-related risks and opportunities. Executive responsibility lies with the Vice President of People, Technology, and ESG, who reports directly to the CEO and the Board of Directors. This role includes proposing strategic initiatives for energy transition, defining climate-related policies and targets, and monitoring key performance indicators (KPIs) to track progress. Climate-related achievements and updates are periodically presented to the Board of Directors by the Vice President and the CEO. The Vice-President also monitors KPIs such as the purchase of decarbonization credits (CBIOs), aligned with Brazil’s RenovaBio Program and the country’s NDC under the Paris Agreement. Vibra’s governance framework includes:

- Oversight by the Board of Directors, through specialized committees.
- Coordination of climate actions by the Change Management and ESG Directorate.
- Engagement of ESG Committees and Ambassadors to promote sustainability across operations.

Key procedures include:

- Annual, third-party-audited GHG inventories (Scopes 1, 2, and 3).
- Net-zero targets: Scopes 1 and 2 by 2025; Scope 3 by 2050.
- Integration of climate risks into the corporate risk matrix.
- Reporting aligned with CDP, GRI, SASB, TCFD, and IFRS S2.
- Continuous employee training on climate-related topics.

Additionally, Vibra's Health, Safety, and Environmental Policy formally incorporates climate change as a strategic priority.

This governance model ensures that climate-related risks and opportunities are not only identified and managed but also embedded in Vibra's long-term planning, investment decisions, and operational resilience.

Response 2: Water

Position of individual or committee with responsibility

Executive level: Chief Operating Officer (COO)

Environmental responsibilities of this position

- Dependencies, impacts, risks and opportunities: Managing environmental dependencies, impacts, risks, and opportunities
- Strategy and financial planning: Developing a climate transition plan
- Other: Providing employee incentives related to environmental performance
- Dependencies, impacts, risks and opportunities: Assessing environmental dependencies, impacts, risks, and opportunities
- Strategy and financial planning: Developing a business strategy which considers environmental issues
- Policies, commitments, and targets: Measuring progress towards environmental corporate targets
- Strategy and financial planning: Managing acquisitions, mergers, and divestitures related to environmental issues

Reporting line

Reports to the Chief Executive Officer (CEO)

Frequency of reporting to the board on environmental issues

Less frequently than annually

Please explain

Vibra Energia assesses and manages water-related risks and opportunities through a structured and integrated approach, aligned with its corporate strategy and Climate Change and Energy Transition Policy. Executive responsibility for this agenda lies with the Vice President of People, Technology, and ESG, who reports directly to the CEO and the Board of Directors. This governance ensures that environmental commitments are embedded in strategic decision-making across the organization.

Water management is led by the Environmental Coordination (AMB), supported by operational units and SSMA focal points. This structure enables continuous monitoring of water intake, consumption, and quality, as well as strict control of effluent discharge. Vibra submits an annual pollutant load declaration to environmental authorities and maintains performance indicators that are used in reports such as the Integrated Report.

The company also conducts water stress mapping, identifying facilities located in critical regions and implementing targeted mitigation measures. In 2024, only one facility was located in a high water stress area, accounting for 1.05% of total consumption. Additionally, six facilities are equipped with rainwater harvesting systems, reinforcing Vibra's commitment to resource efficiency.

These practices are integrated into Vibra's broader environmental strategy, including infrastructure

planning, risk management, and workforce training. Water-related risks—such as droughts and floods—are considered in the company's climate adaptation planning, ensuring operational resilience. Vibra's water management efforts reflect its commitment to eco-efficiency, emissions reduction, and the responsible use of natural resources, in line with its climate policy and sustainability goals.

Response 3: Biodiversity

Position of individual or committee with responsibility

Executive level: Chief Operating Officer (COO)

Environmental responsibilities of this position

- Strategy and financial planning: Developing a climate transition plan
- Other: Providing employee incentives related to environmental performance
- Dependencies, impacts, risks and opportunities: Assessing environmental dependencies, impacts, risks, and opportunities
- Strategy and financial planning: Developing a business strategy which considers environmental issues
- Strategy and financial planning: Managing acquisitions, mergers, and divestitures related to environmental issues
- Policies, commitments, and targets: Measuring progress towards environmental corporate targets
- Dependencies, impacts, risks and opportunities: Managing environmental dependencies, impacts, risks, and opportunities

Reporting line

Reports to the Chief Executive Officer (CEO)

Frequency of reporting to the board on environmental issues

Less frequently than annually

Please explain

Our actions are guided by our Safety, Health and Environment Policy, based on national and local legislation, international guidelines, and best market practices. We have corporate HSE and operational procedures and standards, and our workforce is trained on them. We have internal standards for biodiversity management in our operational units, with guidelines for the management of flora, and eventual fauna that may enter our units. We surveyed aspects and impacts on biodiversity and mapped sensitive and protected areas around our activities to support our environmental and risk management actions. Our Terminals are built according to national and international standards, equipped to immediately interrupt, and contain any leakages. In case of emergency, we have an Emergency Response Plan to stop and mitigate negative impacts, including a team at the Terminal trained and equipped to act, as well as mutual contingency plans and contracts with external companies to act if necessary. We have a 24/7 central emergency and a communication plan ready to act whenever is necessary. All incidents and accidents are investigated, monitored through KPIs and reported weekly to the board of executives. All the Terminals have permits to operate. We regularly control our environmental performance, monitoring wastewater discharge, hazardous solid waste generation and disposal, emissions, and noise, reporting it to the environmental protect agency. We regularly audit all our Terminals, verifying operational and maintenance aspects, as well as compliance with HSE requirements.

Q4.5 Do you provide monetary incentives for the management of environmental issues, including the attainment of targets?

Response 1: Climate change

Provision of monetary incentives related to this environmental issue

Yes

% of total C-suite and board-level monetary incentives linked to the management of this environmental issue

100

Please explain

In 2024, reducing Scope 1 and 2 emissions and decarbonizing our customers (Scope 3) became top goals. As a result, the entire company — and consequently all C-Levels — became financially impacted by the achievement of these targets. Among the strategic objectives of 2024, the CEO's variable compensation was linked to both goals, which were shared with the Vice President of People, Technology and ESG, as well as several operational and new business areas. In the period in question, we exceeded the annual target of 8% (for 2024), achieving a 22% reduction in Scope 1 and 2 emissions.

Response 2: Water

Provision of monetary incentives related to this environmental issue

No, and we do not plan to introduce them in the next two years

Q4.5.1 Provide further details on the monetary incentives provided for the management of environmental issues (do not include the names of individuals).

Response 1: Climate change

Position entitled to monetary incentive

Board or executive level: Chief Executive Officer (CEO)

Incentives

Bonus - % of salary

Performance metrics

Emission reduction: Reduction in absolute emissions

Incentive plan the incentives are linked to

Short-Term Incentive Plan, or equivalent, only (e.g. contractual annual bonus)

Further details of incentives

Among the top goals of 2024, the CEO's variable compensation was linked to reducing Scope 1 and 2 emissions and to decarbonizing our customers (Scope 3). These targets were shared with the Vice President of People, Technology and ESG, as well as several operational and new business areas. As a result, the entire company — and consequently all C-Levels — became financially impacted by the achievement of these goals. In the period in question, we exceeded the annual target of 8% (for 2024), achieving a 22% reduction in Scope 1 and 2 emissions.

How the position's incentives contribute to the achievement of your environmental commitments and/or climate transition plan

This incentive is directly related to Vibra's interim goal of reducing scope 1 and 2 emissions to achieve the public emissions reduction target in the target year of 2026 (reduce our scope 1 and 2 emissions by 67% by the

year 2026 compared to the base year of 2019), as well as neutralize emissions from 2025 onwards, directly contributing to the fulfillment of Vibra's climate commitment.

Q4.6 Does your organization have an environmental policy that addresses environmental issues?

Yes

Q4.6.1 Provide details of your environmental policies.

Response 1: Row 1

Environmental issues covered

Climate change

Level of coverage

Organization-wide

Value chain stages covered

- Direct operations
- Upstream value chain
- Downstream value chain

Explain the coverage

The company's commitment is centered on reducing safety and health risks, fostering a culture of care, minimizing environmental impacts, and fully integrating HSE and climate considerations into business decisions. The company prioritizes transparency, adherence to industry best practices, and strict compliance with all relevant regulations. Additionally, it is dedicated to continuously improving its HSE practices, ensuring swift and effective emergency responses, and holding suppliers and partners to the same high standards. Vibra respects human rights and the environment, engaging responsibly with communities where it operates. The company is committed to addressing the sustainability challenges related to its business, including the transition to a low-carbon energy matrix, and actively contributing to sustainable development and climate change mitigation. Its actions align with both national and international commitments to which it is a signatory.

Environmental policy content

- Environmental commitments: Commitment to stakeholder engagement and capacity building on environmental issues
- Environmental commitments: Commitment to comply with regulations and mandatory standards

Indicate whether your environmental policy is in line with global environmental treaties or policy goals

Yes, in line with the Paris Agreement

Public availability

Publicly available

Attach the policy

Climate Change and Energy Transition Policy_EN_US.pdf

Response 2: Row 2

Environmental issues covered

Water

Level of coverage

Organization-wide

Value chain stages covered

Direct operations

Explain the coverage

The company's commitment is centered on reducing safety and health risks, fostering a culture of care, minimizing environmental impacts, and fully integrating HSE principles. Additionally, the company is actively working on several fronts, including the preservation of water resources, reduction of freshwater withdrawal, and segregation of rainwater from operational areas to minimize effluent discharge volumes.

Environmental policy content

- Water-specific commitments: Commitment to reduce or phase out hazardous substances
- Water-specific commitments: Commitment to reduce water withdrawal volumes
- Water-specific commitments: Commitment to the conservation of freshwater ecosystems
- Water-specific commitments: Commitment to reduce water consumption volumes
- Water-specific commitments: Commitment to control/reduce/eliminate water pollution

Indicate whether your environmental policy is in line with global environmental treaties or policy goals

Yes, in line with Sustainable Development Goal 6 on Clean Water and Sanitation

Public availability

Publicly available

Attach the policy

Health, Safety and Environment Policy.pdf

Q4.10 Are you a signatory or member of any environmental collaborative frameworks or initiatives?

Response 1:

Are you a signatory or member of any environmental collaborative frameworks or initiatives?

Yes

Collaborative framework or initiative

- Task Force on Climate-related Financial Disclosures (TCFD)
- UN Global Compact
- World Business Council for Sustainable Development (WBCSD)
- Global Reporting Initiative (GRI) Community Member

- Other: Jogue Limpo Institute and Campo Limpo System

Describe your organization's role within each framework or initiative

The content of our sustainability report adheres to the Global Reporting Initiative (GRI) standards, while also incorporating specific indicators from the Sustainability Accounting Standards Board (SASB). Additionally, the annex includes disclosures aligned with the Task Force on Climate-Related Financial Disclosures (TCFD). As signatories of the United Nations Global Compact, we are publicly committed to upholding environmental and social responsibility. In alignment with our core value of leading through sustainability, we were the first company in our sector to join the UN Global Compact's Circular Connection Movement in Brazil—an initiative aimed at accelerating the achievement of Sustainable Development Goal 12 (Responsible Consumption and Production) in line with Circular Economy principles. We are member of Brazilian Business Council for Sustainable Development (CEBDS), the Brazilian Local Network of WBCSD, and we participate in CEBDS's environmental and human right tasks forces. We are founding members of the Jogue Limpo Institute, which facilitates the reverse logistics of two key waste streams in our sector: used plastic packaging for lubricating oil and used or contaminated lubricating oil (OLUC). In addition, we are voluntary members of the Campo Limpo System, managed by the National Institute for the Processing of Empty Packaging (Inpev), which promotes the collection and proper disposal of empty agricultural oil packaging across the country.

Q4.11 In the reporting year, did your organization engage in activities that could directly or indirectly influence policy, law, or regulation that may (positively or negatively) impact the environment?

Response 1:

External engagement activities that could directly or indirectly influence policy, law, or regulation that may impact the environment

- Yes, we engaged indirectly through, and/or provided financial or in-kind support to a trade association or other intermediary organization or individual whose activities could influence policy, law, or regulation
- Yes, we engaged directly with policy makers

Indicate whether your organization has a public commitment or position statement to conduct your engagement activities in line with global environmental treaties or policy goals

Yes, we have a public commitment or position statement in line with global environmental treaties or policy goals

Global environmental treaties or policy goals in line with public commitment or position statement

Paris Agreement

Attach commitment or position statement

Climate Change and Energy Transition Policy_EN_US.pdf

Indicate whether your organization is registered on a transparency register

Yes

Types of transparency register your organization is registered on

Non-government register

Disclose the transparency registers on which your organization is registered & the relevant ID numbers for your organization

Vibra has an integrity management system certified by ISO 37301, demonstrating the high standards upheld by the company. Although Brazil does not yet have regulations for transparency in interactions with public administration, Vibra has signed onto the UN Global Compact's 100% Transparency Movement in Brazil, committing to full transparency in all interactions with public administration.

Describe the process your organization has in place to ensure that your external engagement activities are consistent with your environmental commitments and/or transition plan

Vibra systematically monitors and analyses the opportunities for public policies that may impact its activity. This process has as main objectives to prepare the company for the policies that are being formulated and to propose new policies or improvements for existing public policies. The institutional relationship area is responsible for conducting efforts in public policy opportunities, including proposals for new legislation, evaluating together with the areas of the company that have some kind of involvement with the topic in question. One of the areas consulted in this process is the ESG, which coordinates the company's climate change strategy. In this way, we ensure that our internal processes, directly or indirectly influenced by public policies, and our climate change mitigation strategies align with the national climate change strategy. Vibra has emphasized its environmental commitment through its social responsibility policy, as well as its health, safety, and environment policy, in addition to its public mitigation targets and commitment to the UN Global Compact's Circular Connection Movement in Brazil.

Q4.11.1 On what policies, laws, or regulations that may (positively or negatively) impact the environment has your organization been engaging directly with policy makers in the reporting year?

Response 1: Row 1

Specify the policy, law, or regulation on which your organization is engaging with policy makers

Bill 182/2024 under appreciation in the Federal Senate, regulates the Brazilian Emissions Market. The report still needs to be enhanced to contemplate the compatibility with the emissions markets already in operation and with other national initiatives whose have been worked on together with the Federal Government.

Environmental issues the policy, law, or regulation relates to

Climate change

Focus area of policy, law, or regulation that may impact the environment

- Environmental impacts and pressures: Emissions - other GHGs
- Environmental impacts and pressures: Emissions - CO2

Geographic coverage of policy, law, or regulation

National

Country/area/region the policy, law, or regulation applies to

Brazil

Your organization's position on the policy, law, or regulation

Support with minor exceptions

Details of any exceptions and your organization's proposed alternative approach to the policy, law, or regulation

Bill 182/2024 - Vibra has been working to create the Brazilian Emission Reduction Market (MBRE) that is compatible with established international markets and so that there is connectivity with other national decarbonization initiatives, such as RenovaBio.

Type of direct engagement with policy makers on this policy, law, or regulation

- Regular meetings
- Discussion in public forums
- Responding to consultations
- Submitting written proposals/inquiries

Funding figure your organization provided to policy makers in the reporting year relevant to this policy, law, or regulation (currency)

0

Explain the relevance of this policy, law, or regulation to the achievement of your environmental commitments and/or transition plan, how this has informed your engagement, and how you measure the success of your engagement

Vibra Energia is the largest fuel distributor in Brazil, and it reflects the company's commitment to actively contributing to the transition to a low-carbon economy, whether by reducing the intensity of our Greenhouse Gas (GHG) emissions or by developing renewable energy businesses. In line with Vibra's commitment to achieving net-zero carbon emissions for scopes 1 and 2 by 2025, and scope 3 by 2050, along with other measures that demonstrate the company's interest in becoming cleaner and more sustainable, Vibra supports the creation of the Brazilian Carbon Market (Bill 182/2024). However, it is crucial to ensure a fair regulatory environment for the fuel distribution sector. Therefore, it is essential to consider other initiatives that promote decarbonization, such as RenovaBio. Ensuring that the law does not impose a double burden on a sector already complying with national decarbonization initiatives is vital for fulfilling the mandatory or voluntary environmental commitments signed by the company.

Indicate if you have evaluated whether your organization's engagement on this policy, law, or regulation is aligned with global environmental treaties or policy goals

Yes, we have evaluated, and it is aligned

Global environmental treaties or policy goals aligned with your organization's engagement on this policy, law or regulation

Paris Agreement

Response 2: Row 2

Specify the policy, law, or regulation on which your organization is engaging with policy makers

Bill 528/2020, under appreciation in the Federal Senate, provides for the promotion of sustainable low-carbon mobility and the capture and geological storage of carbon dioxide; establishes the National Sustainable Aviation Fuel Program (ProBioQAV), the National Green Diesel Program and the National Program for Decarbonization of Natural Gas Producers and Importers and Biomethane Incentives. The report still needs to be improved to make it possible to use any low-carbon fuel production route.

Environmental issues the policy, law, or regulation relates to

Climate change

Focus area of policy, law, or regulation that may impact the environment

- Energy and renewables: Renewable energy generation
- Energy and renewables: Low-carbon, non-renewable energy generation
- Energy and renewables: Alternative fuels

Geographic coverage of policy, law, or regulation

National

Country/area/region the policy, law, or regulation applies to

Brazil

Your organization's position on the policy, law, or regulation

Support with minor exceptions

Details of any exceptions and your organization's proposed alternative approach to the policy, law, or regulation

Bill 528/2020 - Vibra has been working to ensure that no market reserve is established for any specific renewable fuel, allowing all technologies to compete equally to fulfill mandates.

Type of direct engagement with policy makers on this policy, law, or regulation

- Discussion in public forums
- Regular meetings
- Responding to consultations
- Submitting written proposals/inquiries

Funding figure your organization provided to policy makers in the reporting year relevant to this policy, law, or regulation (currency)

0

Explain the relevance of this policy, law, or regulation to the achievement of your environmental commitments and/or transition plan, how this has informed your engagement, and how you measure the success of your engagement

Vibra Energia is the largest fuel distributor in Brazil, and it reflects the company's commitment to actively contributing to the transition to a low-carbon economy, whether by reducing the intensity of our Greenhouse Gas (GHG) emissions or by developing renewable energy businesses. In line with Vibra's commitment to achieving net-zero carbon emissions for scopes 1 and 2 by 2025, and scope 3 by 2050, along with other measures that demonstrate the company's interest in becoming cleaner and more sustainable, Vibra supports the creation of the promotion of sustainable low-carbon mobility and the capture and geological storage of carbon dioxide (Bill 528/2020). However, it is crucial to ensure a fair regulatory environment for the fuel distribution sector. Vibra has been working to ensure that no market reserve is established for any specific renewable fuel, allowing all technologies to compete equally to meet mandates. The success of this process is directly related to the strength of a fair and symmetrical competitive environment for all renewable fuels, established through public policy.

Indicate if you have evaluated whether your organization's engagement on this policy, law, or regulation is aligned with global environmental treaties or policy goals

Yes, we have evaluated, and it is aligned

Global environmental treaties or policy goals aligned with your organization's engagement on this policy, law or regulation

Paris Agreement

Q4.11.2 Provide details of your indirect engagement on policy, law, or regulation that may (positively or negatively) impact the environment through trade associations or other intermediary organizations or individuals in the reporting year.

Response 1: Row 1

Type of indirect engagement

Indirect engagement via other intermediary organization or individual

Type of organization or individual

Other: :Brazilian Institute of Petroleum, Natural Gas and Biofuels.

State the organization or position of individual

As an institutional representative of the oil and gas sector, IBP has been committed for 65 years to fostering a competitive and sustainable industry, recognized for its benefits to society. Guided by ethics, transparency, and impartiality, IBP engages in regulatory and institutional forums, advocating for consensus among industry actors. Its technical expertise is acknowledged by government agencies, and it works to promote economic and socio-environmental sustainability.

Environmental issues relevant to the policies, laws, or regulations on which the organization or individual has taken a position

Climate change

Indicate whether your organization's position is consistent with the organization or individual you engage with

Consistent

Indicate whether your organization attempted to influence the organization or individual's position in the reporting year

Yes, we publicly promoted their current position

Describe how your organization's position is consistent with or differs from the organization or individual's position, and any actions taken to influence their position

The IBP understands that the oil and gas sector has a relevant role in the Brazilian energy matrix, contributing to the supply of energy in a safe, affordable, and environmentally responsible way. Thus, the IBP considers that the energy transition must rely on the development of new technologies that provide greater energy efficiency and emissions reductions to the industry, and economic signals that enable its implementation in operations. The IBP recognizes that climate change poses a global challenge and wants to be part of the discussion of public policies that will contribute to reducing the risks of climate change. Vibra participates in the IBP Climate Change Commission, a forum that brings together specialists, managers, and executives, responsible for providing technical and strategic support to the IBP's senior management. The goal is to participate in discussions on technological, regulatory, adaptation solutions, mitigation, and energy transition on the path to a low-carbon economy in Brazil. In 2024, discussions on the implementation of a regulated carbon market in Brazil have advanced, with the Bill on the matter progressing in the National Congress. The

IBP has maintained an active role in dialogue with policymakers, advocating for regulatory design that ensures environmental integrity, economic efficiency, and competitiveness for the sector.

Funding figure your organization provided to this organization or individual in the reporting year (currency)

3062756.03

Describe the aim of this funding and how it could influence policy, law or regulation that may impact the environment

The IBP represents the downstream automotive and aviation fuels and lubricants sectors. Through it, it is possible to follow best practices, learn about, and contribute to discussions on public policies in the sector. In the last three years, for example, the legal propositions referring to the creation of the regulated carbon market in Brazil have been widely discussed, with growing engagement from industry stakeholders and advances in the legislative process that is currently under evaluation in the National Congress.

Indicate if you have evaluated whether your organization's engagement is aligned with global environmental treaties or policy goals

Yes, we have evaluated, and it is aligned

Global environmental treaties or policy goals aligned with your organization's engagement on policy, law or regulation

Paris Agreement

Q4.12 Have you published information about your organization's response to environmental issues for this reporting year in places other than your CDP response?

Yes

Q4.12.1 Provide details on the information published about your organization's response to environmental issues for this reporting year in places other than your CDP response. Please attach the publication.

Response 1: Row 1

Publication

In mainstream reports, in line with environmental disclosure standards or frameworks

Standard or framework the report is in line with

- GRI
- Other: SASB

Environmental issues covered in publication

- Water
- Climate change

Status of the publication

Complete

Content elements

- Emission targets
- Strategy
- Governance
- Emissions figures
- Content of environmental policies
- Risks & Opportunities
- Dependencies & Impacts
- Other: We disclose environmental indicators such as: volume of waste generated, volume of waste disposed of; volume of water withdrawn, consumed, and discharged; materials used in products and packaging; energy consumed; volume of products spilled...
- Value chain engagement

Page/section reference

111 to 119 and 132 to 136

Attach the relevant publication

ENG RS24_Vibra_D4a (1).pdf

Comment

In our Integrated Report, we publish various environmental information, including our commitments, strategies, initiatives, goals, and indicators. Among the reported indicators, we use the GRI and SASB frameworks.

Response 2: Row 2

Publication

In mainstream reports, in line with environmental disclosure standards or frameworks

Standard or framework the report is in line with

- TCFD
- IFRS

Environmental issues covered in publication

Climate change

Status of the publication

Complete

Content elements

- Strategy
- Risks & Opportunities
- Governance
- Emissions figures
- Emission targets
- Dependencies & Impacts
- Value chain engagement

Page/section reference

150 to 159

Attach the relevant publication

ENG RS24_Vibra_D4a (1).pdf

Comment

We disclose, as an annex to the Integrated Report, the TCFD Report containing climate-related information in accordance with the framework. In this latest report, we began adopting some disclosure guidelines from the IFRS S2 standard.

Q5.1 Does your organization use scenario analysis to identify environmental outcomes?

Response 1: Climate change

Use of scenario analysis

Yes

Frequency of analysis

Every three years or less frequently

Response 2: Water

Use of scenario analysis

No, and we do not plan to within the next two years

Primary reason why your organization has not used scenario analysis

Not an immediate strategic priority

Explain why your organization has not used scenario analysis

Despite its significance, the resource is not regarded as a material issue for the company's strategic development.

Q5.1.1 Provide details of the scenarios used in your organization's scenario analysis.

Response 1: Climate change

Scenario used

Climate transition scenarios: Bespoke climate transition scenario

Approach to scenario

Qualitative and quantitative

Scenario coverage

Country/area

Risk types considered in scenario

- Market
- Policy
- Reputation
- Liability
- Technology

Temperature alignment of scenario

2.0°C - 2.4°C

Reference year

2023

Timeframes covered

- 2025
- 2030

Driving forces in scenario

- Macro and microeconomy : Globalizing markets
- Macro and microeconomy : Domestic growth
- Relevant technology and science: Other relevant technology and science driving forces: Development of low-carbon technologies (e.g., SAF and advancements in electromobility)
- Finance and insurance: Cost of capital
- Local ecosystem asset interactions, dependencies and impacts : Climate change (one of five drivers of nature change)
- Stakeholder and customer demands: Other stakeholder and customer demands driving forces: B2B client commitments to pursue Vibra' s multi-energy platform
- Regulators, legal and policy regimes : Global regulation
- Direct interaction with climate: On asset values, on the corporate
- Regulators, legal and policy regimes : Global targets
- Stakeholder and customer demands: Consumer attention to impact

Assumptions, uncertainties and constraints in scenario

In Brazil, the fossil fuel sector is projected to grow by 15% by 2030 compared to 2023, with a peak in demand expected between 2030 and 2035. Although the energy transition is already a reality both in Brazil and globally, the pace of this change is still uncertain and heavily depends on government policies. Considered a transition fuel, natural gas is expected to grow until 2030 and should stabilize between 2030 and 2035. It is replacing more polluting fuels and, with the expansion of the off-grid LNG (Liquefied Natural Gas) market, will be able to reach customers who are not connected to the grid. The off-grid LNG market is expected to grow by at least 13 million cubic meters per day by 2030. A 35% increase in biofuels demand is projected by 2030, driven by growth in production, with a focus on corn ethanol, which is gaining ground in the national scenario. The biomethane market has significant potential in Brazil due to the abundance of raw materials. According to the Brazilian Biogas Association (ABiogás), biogas production is expected to reach 7 million cubic meters per day by 2030, compared to the current 200,000 cubic meters per day. Solar and wind power generation capacity in Brazil increased by 23% annually between 2019 and 2023 and is expected to continue growing in the coming years. In the aviation sector, decarbonization is becoming a reality, with various countries already implementing mandates for biofuel blends with fossil jet fuel. The demand for aviation biofuels could grow by 46% annually between 2025 and 2030 worldwide.

Rationale for choice of scenario

The IEA's STEPS scenario was used as the initial reference for our strategic planning. However, this scenario has a limitation regarding the projection of biofuels at the regional level. To address this limitation, we conducted an internal analysis with the support of external consulting, where a market correlation study between fuel and GDP was carried out. This analysis was adopted in our reference scenario.

Q5.1.2 Provide details of the outcomes of your organization's scenario analysis.

Response 1: Climate change

Business processes influenced by your analysis of the reported scenarios

- Resilience of business model and strategy
- Target setting and transition planning
- Strategy and financial planning
- Risk and opportunities identification, assessment and management
- Capacity building

Coverage of analysis

Organization-wide

Summarize the outcomes of the scenario analysis and any implications for other environmental issues

As a result of the scenario analysis, opportunities and risks for the business were identified and assessed, such as the growth of the fuel market in the coming years, as well as the expectation of a more accelerated growth of biofuels, including advanced biofuels with projected demand before 2030. The scenario analysis contributed to defining the strategic movements of Vibra, which still envisions good growth opportunities in its core business of fuel distribution, directly aligned with the theme of energy security. At the same time, it identifies investment in energy transition projects as an important avenue for growth that can bring returns and expansion for the company. To navigate this journey of growth and energy transition, the development and engagement of our employees and partners are essential, which is a key aspect of Vibra's management model. In summary, the scenario analysis has contributed to defining our strategic positioning. With the purpose of moving Brazil with its best energy, we aim to consolidate ourselves as the largest multi-energy platform in the country, becoming the absolute preference of our clients for energy solutions while creating value sustainably and innovatively. The expansion of our products and services portfolio, particularly the increase in renewable energy offerings and lower carbon intensity products, directly contributes to reducing the greenhouse gas emissions intensity of our activities.

Q5.2 Does your organization's strategy include a climate transition plan?

Response 1:

Transition plan

Yes, but we have a climate transition plan with a different temperature alignment

Temperature alignment of transition plan

Other: The IEA's STEPS scenario (2.4°C) was one of the key references used in the development of our strategic planning

Publicly available climate transition plan

Yes

Plan explicitly commits to cease all spending on, and revenue generation from, activities that contribute to fossil fuel expansion

No, and we do not plan to add an explicit commitment within the next two years

Explain why your organization does not explicitly commit to cease all spending on and revenue generation from activities that contribute to fossil fuel expansion

Energy security is a crucial aspect of economic development and stability for any nation. In Brazil, a country with a diverse energy matrix, fossil fuels still play a significant role in ensuring this security. Despite advances in renewable sources like solar and wind energy, fossil fuels remain essential for maintaining the stability and reliability of the national energy system, particularly in sectors that still face technological limitations and require substantial investments to adopt cleaner energy sources, such as transportation and the cement and steel industries. As the largest fuel distributor in the country, Vibra plays a fundamental role in contributing to energy access throughout the national territory. Although Brazil has a largely renewable energy matrix, with significant contributions from hydropower and increasing shares from biomass, solar, and wind energy, relying exclusively on renewable sources can expose the country to risks associated with climatic variations and technological limitations. Fossil fuels act as a kind of anchor, providing a stable and continuous energy source, especially during prolonged droughts or when renewable energy production is insufficient. While fossil fuels play a crucial role, it is important to recognize that their use also presents challenges, primarily in terms of greenhouse gas emissions. We must continue to invest in technologies that reduce emissions associated with fossil fuels and support our clients and partners in transitioning to a more sustainable energy matrix. In this regard, over the past 4 years, we have invested more than R\$ 7.5 billion in cleaner energy solutions and with the acquisition of our investee Comerc, a renewable energy company. In summary, fossil fuels continue to be a key component for Brazil's energy security, providing stability, flexibility, and autonomy. However, it is essential to balance their use with a long-term strategy focused on sustainability and innovation. Only in this way can the country ensure robust energy security while advancing towards a greener and more sustainable future.

Mechanism by which feedback is collected from shareholders on your climate transition plan

We have a different feedback mechanism in place

Description of feedback mechanism

Vibra's climate transition plan is integrated into the company's overall strategic planning due to the nature of our business. The strategic plan 2030 was presented to the Finance Committee and approved by the Board of Directors by 2024. Feedback is collected during these two stages for further improvement. Additionally, Vibra's strategic plan was presented at the Investor Day event, providing another opportunity to gather market feedback, alongside one-on-one follow-up meetings with our investors.

Frequency of feedback collection

Annually

Description of key assumptions and dependencies on which the transition plan relies

In Brazil, the fossil fuel sector is projected to grow by 15% by 2030 compared to 2023, with a peak in demand expected between 2030 and 2035. Although the energy transition is already a reality both in Brazil and globally, the pace of this change is still uncertain and heavily depends on government policies. Considered a transition fuel, natural gas is expected to grow until 2030 and should stabilize between 2030 and 2035. It is replacing more polluting fuels and, with the expansion of the off-grid LNG (Liquefied Natural Gas) market, will be able to reach customers who are not connected to the grid. The off-grid LNG market is expected to grow by at least 13 million cubic meters per day by 2030. A 35% increase in biofuels demand is projected by 2030, driven by growth in production, with a focus on corn ethanol, which is gaining ground in the national scenario. The biomethane market has significant potential in Brazil due to the abundance of raw materials. According to

the Brazilian Biogas Association (ABiogás), biogas production is expected to reach 7 million cubic meters per day by 2030, compared to the current 200,000 cubic meters per day. Solar and wind power generation capacity in Brazil increased by 23% annually between 2019 and 2023 and is expected to continue growing in the coming years. In the aviation sector, decarbonization is becoming a reality, with various countries already implementing mandates for biofuel blends with fossil jet fuel. The demand for aviation biofuels could grow by 46% annually between 2025 and 2030 worldwide.

Description of progress against transition plan disclosed in current or previous reporting period

During the reporting period, Vibra advanced on its transition plan by completing the anticipated acquisition of Comerc, a milestone previously announced. The transaction was successfully concluded, and the company is currently in the process of integrating Comerc into its operations. This step strengthens Vibra's position in renewable energy and distributed generation, in line with its strategic roadmap.

Attach any relevant documents which detail your climate transition plan (optional)

Climate Change and Energy Transition Policy_EN_US.pdf

Other environmental issues that your climate transition plan considers

No other environmental issue considered

Primary reason for not having a climate transition plan that aligns with a 1.5°C world

Other: Ensuring national energy security

Explain why your organization does not have a climate transition plan that aligns with a 1.5°C world

In 2024, 45% of Brazil's energy demand was met by fossil fuels, which play an essential role in ensuring national energy security and the country's economic development. In this context, where Brazil's energy demand still heavily relies on fossil fuels, aligning with a 1.5°C transition scenario presents a significant challenge for companies in the Oil & Gas sector due to the very nature of the business. Additionally, this is a segment recognized as hard-to-abate due to existing technological limitations and the need for substantial investments in developing cleaner energy sources. In the case of fuel distribution, the main challenge is reducing emissions from product use. In this regard, although not aligned with the 1.5°C scenario, Vibra acknowledges the importance of its role in the country's climate transition and has been expanding its portfolio of products and services to become the leading company in energy solutions for customers, creating value in a sustainable manner. Over the past 4 years, approximately R\$ 7.5 billion has been invested in new energies, with the company expanding its activities into new segments such as electricity generation and commercialization, biomethane generation and commercialization, electromobility solutions, and biofuels commercialization.

Q5.3 Have environmental risks and opportunities affected your strategy and/or financial planning?

Response 1:

Environmental risks and/or opportunities have affected your strategy and/or financial planning

Yes, both strategy and financial planning

Business areas where environmental risks and/or opportunities have affected your strategy

- Operations
- Upstream/downstream value chain
- Investment in R&D

- Products and services

Q5.3.1 Describe where and how environmental risks and opportunities have affected your strategy.

Response 1: Products and services

Effect type

- Opportunities
- Risks

Environmental issues relevant to the risks and/or opportunities that have affected your strategy in this area

Climate change

Describe how environmental risks and/or opportunities have affected your strategy in this area

Climate risks and opportunities play a key role in shaping Vibra's strategic direction, driving the company to expand its portfolio to become a leader in sustainable energy solutions. Over the past four years, approximately R\$ 7.5 billion has been invested in new energy ventures, with activities growing through strategic partnerships. Some notable investments include:

- Comerc became 100% controlled by Vibra with the early completion of the acquisition initially scheduled to take place between 2026 and 2028. Vibra acquired 50% of Comerc in 2021, with an option to purchase the remaining 50%.
- Evolua, a Joint Venture with Copersucar, Brazil's largest ethanol trader, reaffirms our commitment to biofuels and the energy transition.
- Since 2023, we have continued to invest in EZVolt, an electromobility startup that offers a comprehensive portfolio of charging solutions for B2B and B2C segments. As a result, we now operate one of the largest electric vehicle charging networks in the country: more than 1,400 charging stations under its management and operations in 20 Brazilian states. . - -
- Since 2023, we also offer Carbon Neutral Podium Gasoline, whose emissions are fully offset throughout its life cycle.
- In the carbon credits market, in partnership with Comerc, we offer carbon credits and I-RECs through the Carbon Table, allowing our customers to strategically reduce their environmental footprint
- In 2023, we began supplying HVO (hydrotreated vegetable oil), or green diesel, which can reduce greenhouse gas emissions by up to 90% compared to fossil diesel.
- Vibra is also the first Brazilian fuels distributor to import SAF (Sustainable Aviation Fuel) on a commercial scale and have this product available to our clients. The import was carried out from Belgium and the SAF was produced from UCO (Used Cooking Oil). Another important milestone was that Vibra made the first SAF + fossil jet blending operation on a commercial scale in Brazil, in a 10% SAF + 90% fossil jet proportion. The first sale of the blend took place in May 2025, for General Aviation segment.
- With the rise in hybrid vehicle sales, we launched Lubrax Supera Premium, a line of lubricants developed for vehicles combining combustion and electric engines, improving engine protection, fuel efficiency, and emissions control. In response to climate risks, we have long offered ethanol as an option for light vehicle customers. In compliance with Brazil's fuel regulations, our gasoline contains 27% ethanol, and our diesel includes around 14% biofuel (2024), a significant difference compared to many other countries.

Response 2: Upstream/downstream value chain

Effect type

- Risks
- Opportunities

Environmental issues relevant to the risks and/or opportunities that have affected your strategy in this area

Climate change

Describe how environmental risks and/or opportunities have affected your strategy in this area

External demands on climate change have already been reflected in our products and services. Changes in the behavior of customers and consumers, such as the increase in demand for cleaner sources, can reduce the demand for fuel within the country. Thus, we are working with some suppliers and clients to develop new products and services solutions to reduce their GHG emissions. To expand its portfolio of products and services, Vibra has been increasing its activities in the upstream value chain in recent years, seeking new partnerships and strategic suppliers. We highlight:

- Partnership with Petrobras for the launch of carbon-neutral gasoline, which involved everything from calculating the product's lifecycle emissions to its go-to-market strategy.
- Study of projects and potential partners for the SAF value chain in Brazil and abroad.
- Vibra is also the first Brazilian fuels distributor to import SAF (Sustainable Aviation Fuel) on a commercial scale and have this product available to our clients. The import was carried out from Belgium and the SAF was produced from UCO (Used Cooking Oil). Another important milestone was that Vibra made the first SAF + fossil jet blending operation on a commercial scale in Brazil, in a 10% SAF + 90% fossil jet proportion. The first sale of the blend took place in May 2025, for General Aviation segment.

These new partnerships complement other significant strategic alliances the company has built over recent years, including with Comerc for the generation and commercialization of renewable electricity and the JV Evoluia with Copersucar for ethanol commercialization. Notable achievements in 2024 include:

- Expansion of services offered and engagement with our network of resellers and B2B customers with new contracts related to electricity demand and energy management provided by Comerc, and electric vehicle charging points in partnership with our investee EZVolt.
- Support for Gol in the first Book & Claim operation in Latin America. Book & Claim is a custody chain model practiced in Europe, the United States, and Asia, where the transfer of SAF's environmental benefits from the producer to the end user occurs without the need for physical connection, reducing logistical and operational complexity, costs, and emissions related to SAF transportation.
- Investment in the startup Deep ESG for qualified diagnostics and offering solutions to clients on their energy transition and decarbonization journey.

Response 3: Investment in R&D

Effect type

- Risks
- Opportunities

Environmental issues relevant to the risks and/or opportunities that have affected your strategy in this area

Climate change

Describe how environmental risks and/or opportunities have affected your strategy in this area

We have a dedicated R&D and Products area committed to closely monitoring the needs of the industry, our customers and society. In the automotive industry, our efforts are directed towards the development of products that help to enable greater efficiency in internal combustion engines. We recognize the importance of optimizing the performance of internal combustion engines, reducing friction and wear, resulting in fuel savings and a decrease in GHG emissions. Furthermore, we understand the need to facilitate the energy

transition to new fuels. We invest in research and testing to develop lubricant formulations that adapt to the specific characteristics of fuels such as natural gas, biomethane, hydrogen, biodiesel and ethanol. We also see the importance of preparing our products to meet the needs of electric and hybrid vehicles. We make efforts to develop special lubricants for electric transmissions, cooling systems and other specific components of these vehicles. Regarding opportunities in other industries, we have identified a growing market for sustainable lubricants with a low environmental impact. Our R&D strategy seeks to innovate with lubricant formulations based on renewable sources, thus reducing the carbon footprint and meeting the demands of customers and regulations focused on sustainability. In addition, we constantly seek to develop lubricants that extend the useful life of equipment, promoting the circular economy and reducing the generation of waste. We have also implemented and promoted business models that enable reverse logistics, with the correct disposal, recycling and reuse of packaging and used oils. We have also invested in the modernization of our packaging and our formulations to enable an ever-increasing absorption of recycled materials. In summary, our R&D strategy seeks to remain in line with changes in the industries where we operate, offering innovative products and solutions that meet the demands for greater efficiency in internal combustion engines, extending life cycles of use, facilitating the transition to new fuels and meet the emerging needs of our customers and society. We believe that continuous research and development in partnerships with industry and academia are key to ensuring our products are at the forefront of sustainable and efficient solutions for our future.

Response 4: Operations

Effect type

- Risks
- Opportunities

Environmental issues relevant to the risks and/or opportunities that have affected your strategy in this area

Climate change

Describe how environmental risks and/or opportunities have affected your strategy in this area

Climate change can impact the operational strategies of our operational units as extreme weather events become increasingly intense and frequent. Additionally, rising regulations and public policies on energy transition and changes in customer demand are other factors that require attention from the operations department. - Extreme weather events: the increase in the frequency and intensity of extreme weather events, such as storms, floods, and heatwaves, can directly affect the operation of distribution bases. These events can cause damage to infrastructure, disrupt supply chains, and hinder access to facilities. The need to plan and implement resilience and recovery strategies becomes crucial to ensure the safety and protection of both people and operations. In 2023, Vibra developed an internal procedure to address climate events, and in 2024, we are conducting a comprehensive climate risk study covering our key operational units as well as areas of interest for short-term expansion. This is important as the selection of new locations for building operational units must consider resilience to extreme weather events. - Changes in market dynamics and preferences: Vibra closely monitors changes in market dynamics and preferences, particularly the energy transition to a cleaner matrix. Part of this new demand will require adaptations in operational infrastructure as new products are integrated into our product portfolio. For example, the increased use of biofuels is already necessitating adjustments in our logistical operations. - Logistics: adverse weather conditions can affect the company's distribution chain, impacting costs and logistical efficiency. This may require the use of alternative routes, which might not fully meet logistical needs, adversely affecting costs, operational results, and delivery deadlines to customers. - Operational Efficiency: the need to adapt to new climate conditions may lead to a reassessment and optimization of operations. This could include upgrading equipment, improving monitoring and control systems, and implementing preventive maintenance practices to minimize the impact of adverse weather conditions.

Q5.3.2 Describe where and how environmental risks and opportunities have affected your financial planning.

Response 1: Row 1

Financial planning elements that have been affected

- Acquisitions and divestments
- Capital allocation

Effect type

- Opportunities
- Risks

Environmental issues relevant to the risks and/or opportunities that have affected these financial planning elements

Climate change

Describe how environmental risks and/or opportunities have affected these financial planning elements

In 2021, we conducted a thorough assessment of potential scenarios and their business impacts, resulting in a complete strategic review and our transformation into a multi-energy platform. Climate-related risks and opportunities now directly inform Vibra's financial planning. Considering low-carbon economy scenarios, we have strengthened our core business and identified growth avenues in new markets.

To provide the energy our customers need, Vibra is expanding its portfolio and increasing its supply of renewable energy, biofuels, and electromobility infrastructure through our partnership with EZVolt. Traditional fuels remain important for energy security, and the transition is being pursued gradually. Investment in renewable energy, ensuring returns, is one of the five growth paths we plan to follow through 2030.

Our portfolio includes transition products like natural gas and a range of renewable alternatives, such as Vibra Renewable Diesel (with HVO), hydrated ethanol including Grid Ethanol, Sustainable Aviation Fuel (SAF), biomethane, marine diesel with biodiesel, and low-carbon lubricants aligned with the circular economy. We also develop technologies that improve product efficiency and reduce emissions, including advanced lubricants and fuels, as well as Carbon Neutral Podium Gasoline, whose emissions are fully offset.

In the carbon credit market, through our partnership with Comerc (a 100% Vibra-owned company), we provide carbon credits and I-RECs via the Carbon Desk, enabling clients to strategically reduce their environmental footprint. Comerc also offers a complete portfolio of energy solutions, including generation, storage, electric fleet infrastructure, and efficiency measures.

Through these initiatives, Vibra reaffirms its commitment to the energy transition, expanding our portfolio and delivering innovative, efficient, and sustainable solutions, consolidating our position as Brazil's largest multi-energy platform.

Q5.4 In your organization's financial accounting, do you identify spending/revenue that is aligned with your organization's climate transition?

No, but we plan to in the next two years

Q5.9 What is the trend in your organization's water-related capital expenditure (CAPEX) and operating expenditure (OPEX) for the reporting year, and the anticipated trend for the next reporting year?

Response 1:

Water-related CAPEX (+/- % change)

0

Anticipated forward trend for CAPEX (+/- % change)

0

Water-related OPEX (+/- % change)

-32

Anticipated forward trend for OPEX (+/- % change)

7

Please explain

CAPEX: The expenses for construction projects are aimed at improving the system as a whole. Many projects start in one year and finish in another, making it difficult to quantify the percentage of expenses from one year to the next. OPEX: Expenses decreased by 32% from one period to another, due to a contract change, which brought more favorable terms and enabled cost optimization. The forecast for the next period is a 7% increase.

Q5.10 Does your organization use an internal price on environmental externalities?

Response 1:

Use of internal pricing of environmental externalities

No, but we plan to in the next two years

Primary reason for not pricing environmental externalities

Not an immediate strategic priority

Explain why your organization does not price environmental externalities

We will begin the study with a specialized consulting firm, with results expected in the fourth quarter of 2025.

Q5.11 Do you engage with your value chain on environmental issues?

Response 1: Suppliers

Engaging with this stakeholder on environmental issues

Yes

Environmental issues covered

- Water
- Climate change
- Plastics

Response 2: Customers

Engaging with this stakeholder on environmental issues

Yes

Environmental issues covered

- Plastics
- Climate change

Response 3: Investors and shareholders

Engaging with this stakeholder on environmental issues

Yes

Environmental issues covered

Climate change

Response 4: Other value chain stakeholders

Engaging with this stakeholder on environmental issues

Yes

Environmental issues covered

- Plastics
- Climate change
- Water

Q5.11.1 Does your organization assess and classify suppliers according to their dependencies and/or impacts on the environment?

Response 1: Climate change

Assessment of supplier dependencies and/or impacts on the environment

Yes, we assess the dependencies and/or impacts of our suppliers

Criteria for assessing supplier dependencies and/or impacts on the environment

Other: risk of generating atmospheric emissions, waste, contamination of water bodies and soil, as well as risk of deforestation

% Tier 1 suppliers assessed

100%

Define a threshold for classifying suppliers as having substantive dependencies and/or impacts on the environment

In our assessment, we consider three levels of risk: low, medium and high. Those in the ' high risk' category are suppliers whose activities have a real impact.

% Tier 1 suppliers meeting the threshold for substantive dependencies and/or impacts on the environment

51-75%

Number of Tier 1 suppliers meeting the thresholds for substantive dependencies and/or impacts on the environment

1861

Response 2: Water

Assessment of supplier dependencies and/or impacts on the environment

Yes, we assess the dependencies and/or impacts of our suppliers

Criteria for assessing supplier dependencies and/or impacts on the environment

Other:

% Tier 1 suppliers assessed

100%

Define a threshold for classifying suppliers as having substantive dependencies and/or impacts on the environment

In our assessment, we consider three levels of risk: low, medium and high. Those in the ' high risk' category are suppliers whose activities have a real impact.

% Tier 1 suppliers meeting the threshold for substantive dependencies and/or impacts on the environment

76-99%

Number of Tier 1 suppliers meeting the thresholds for substantive dependencies and/or impacts on the environment

413

Response 3: Plastics

Assessment of supplier dependencies and/or impacts on the environment

No, we do not currently assess the dependencies and/or impacts of our suppliers, but we plan to do so within the next two years

Q5.11.2 Does your organization prioritize which suppliers to engage with on environmental issues?

Response 1: Climate change

Supplier engagement prioritization on this environmental issue

Yes, we prioritize which suppliers to engage with on this environmental issue

Criteria informing which suppliers are prioritized for engagement on this environmental issue

- Business risk mitigation
- Supplier performance improvement
- Strategic status of suppliers
- In line with the criteria used to classify suppliers as having substantive dependencies and/or impacts relating to climate change
- Product lifecycle

Please explain

We have implemented a supplier self-assessment process, requiring completion of four forms: Environmental Management, Social Responsibility, Sustainable Purchasing, and Governance. The environmental questionnaire covers initiatives to reduce emissions, emissions generated in the past year, and reduction targets. This year, we also invited some suppliers to participate in the CDP Supply Chain, further strengthening engagement on sustainability issues.

To increase engagement with our transport suppliers, we hold a monthly “Lessons Learned” meeting, which includes an “ESG Moment” to raise awareness on topics such as climate change, human rights, and diversity. Additionally, we address logistics decarbonization at carrier events and forums.

With support from the technical coordination of the Green Logistics Brazil Program (PLVB), we conducted an ESG diagnosis of our carriers to identify opportunities to reduce fuel consumption and greenhouse gas emissions. Responses were obtained from carriers with long-term contracts, and some were selected for further qualitative analysis to design targeted action plans. Based on this diagnosis, we integrated ESG criteria into audits and published a handbook of ESG good practices to support our partners.

Response 2: Water

Supplier engagement prioritization on this environmental issue

No, we do not prioritize which suppliers to engage with on this environmental issue

Primary reason for no supplier prioritization on this environmental issue

Not an immediate strategic priority

Please explain

We do not prioritize among suppliers on this environmental issue because our approach is designed to be inclusive and consistent across the entire supply chain. Rather than focusing only on a subset of suppliers, we believe that engaging broadly helps to raise the overall standard, avoid bias, and ensure that all partners are equally encouraged to align with our sustainability principles. This allows us to maintain transparency, fairness, and scalability in the implementation of environmental practices.

Response 3: Plastics

Supplier engagement prioritization on this environmental issue

Yes, we prioritize which suppliers to engage with on this environmental issue

Criteria informing which suppliers are prioritized for engagement on this environmental issue

Supplier performance improvement

Please explain

We engage our packaging suppliers to increase the use of post-consumer recycled (PCR) materials in packaging, contributing to reduced environmental impact and promoting a circular economy.

Q5.11.5 Do your suppliers have to meet environmental requirements as part of your organization's purchasing process?

Response 1: Climate change

Suppliers have to meet specific environmental requirements related to this environmental issue as part of the purchasing process

Yes, suppliers have to meet environmental requirements related to this environmental issue, but they are not included in our supplier contracts

Policy in place for addressing supplier non-compliance

Yes, we have a policy in place for addressing non-compliance

Comment

In our Code of Conduct for Third Parties, in the Sustainability chapter, we detail the requirements that our suppliers must comply with. Page 15: Environment > We guide our partners to: Implement measures to reduce greenhouse gas emissions. The Code is available at: <https://api.mziq.com/mzfilemanager/v2/d/d243bdaa-0468-4f64-8c09-ba0bcee9789b/9a3ada47-cce1-156f-67fc-0b52a25f62b4?origin=1>

In addition, we have started a new supplier self-assessment process, in which they must complete four forms: Environmental Management, Social Responsibility, Sustainable Purchasing and Governance. The environmental questionnaire contains questions related to the company's initiatives to reduce emissions, the amount of emissions generated in the last year and reduction targets.

We have developed a Climate Change and Energy Transition Policy applicable across our entire value chain, including suppliers and partners. The policy sets out principles, commitments, and guidelines to guide Vibra and its partners in addressing climate change and transitioning to a low-carbon economy, integrating these topics into corporate strategy and decision-making. Aligned with the Paris Agreement, the UN Sustainable Development Goals (SDGs), and national and international best practices, the policy reinforces the role of Vibra and its value chain as catalysts for the energy transition in Brazil, promoting innovation, resilience, and sustainability across all operations and partnerships.

Response 2: Water

Suppliers have to meet specific environmental requirements related to this environmental issue as part of the purchasing process

Yes, suppliers have to meet environmental requirements related to this environmental issue, but they are not included in our supplier contracts

Policy in place for addressing supplier non-compliance

Yes, we have a policy in place for addressing non-compliance

Comment

In our Code of Conduct for Third Parties, in the Sustainability chapter, we detail the requirements that our suppliers must comply with. Page 15: Environment > We guide our partners to: Adopt production and distribution processes that make more efficient use of resources, aiming to reduce waste and the generation of residues. The Code is available at: <https://api.mziq.com/mzfilemanager/v2/d/d243bdaa-0468-4f64-8c09-ba0bcee9789b/9a3ada47-cce1-156f-67fc-0b52a25f62b4?origin=1>

0bcee9789b/9a3ada47-cce1-156f-67fc-0b52a25f62b4?origin=1

Q5.11.6 Provide details of the environmental requirements that suppliers have to meet as part of your organization's purchasing process, and the compliance measures in place.

Response 1: Climate change

Environmental requirement

Compliance with an environmental certification: ISO 14001, FSC

Mechanisms for monitoring compliance with this environmental requirement

- First-party verification
- Certification

% tier 1 suppliers by procurement spend required to comply with this environmental requirement

Less than 1%

% tier 1 suppliers by procurement spend in compliance with this environmental requirement

76-99%

% tier 1 supplier-related scope 3 emissions attributable to the suppliers required to comply with this environmental requirement

None

% tier 1 supplier-related scope 3 emissions attributable to the suppliers in compliance with this environmental requirement

None

Response to supplier non-compliance with this environmental requirement

Retain and engage

% of non-compliant suppliers engaged

None

Procedures to engage non-compliant suppliers

Providing information on appropriate actions that can be taken to address non-compliance

Comment

In the contracting process for certain categories of suppliers, we request the presentation of environmental certifications (such as ISO 14001 and FSC). When a supplier holds these certifications, they are awarded additional points, which improve their overall performance score. The higher the performance score, the greater the chances of the supplier being selected during the contracting process.

Response 2: Water

Environmental requirement

Other: Monitoring of water withdrawal

Mechanisms for monitoring compliance with this environmental requirement

Supplier self-assessment

% tier 1 suppliers by procurement spend required to comply with this environmental requirement

51-75%

% tier 1 suppliers by procurement spend in compliance with this environmental requirement

51-75%

% tier 1 suppliers with substantive environmental dependencies and/or impacts related to this environmental issue required to comply with this environmental requirement

None

% tier 1 suppliers with substantive environmental dependencies and/or impacts related to this environmental issue that are in compliance with this environmental requirement

None

Response to supplier non-compliance with this environmental requirement

Retain and engage

% of non-compliant suppliers engaged

None

Procedures to engage non-compliant suppliers

Providing information on appropriate actions that can be taken to address non-compliance

Comment

The self-assessment process of our level 1 suppliers is being carried out in '\ waves\'. We are starting with the suppliers that have the greatest socio-environmental risk, those that supply products to Vibra. Therefore, we have not yet finalized all suppliers.

Response 3: Climate change

Environmental requirement

Disclosure of GHG emissions to your organization (Scope 1, 2 and 3)

Mechanisms for monitoring compliance with this environmental requirement

Supplier self-assessment

% tier 1 suppliers by procurement spend required to comply with this environmental requirement

51-75%

% tier 1 suppliers by procurement spend in compliance with this environmental requirement

26-50%

% tier 1 supplier-related scope 3 emissions attributable to the suppliers required to comply with this environmental requirement

None

% tier 1 supplier-related scope 3 emissions attributable to the suppliers in compliance with this environmental requirement

None

Response to supplier non-compliance with this environmental requirement

Retain and engage

% of non-compliant suppliers engaged

None

Procedures to engage non-compliant suppliers

Providing information on appropriate actions that can be taken to address non-compliance

Comment

The self-assessment process of our level 1 suppliers is being carried out in '\ waves\'. We are starting with the suppliers that have the greatest socio-environmental risk, those that supply products to Vibra. Therefore, we have not yet finalized all suppliers.

Q5.11.7 Provide further details of your organization's supplier engagement on environmental issues.

Response 1: Climate change

Action driven by supplier engagement

Emissions reduction

Type and details of engagement

- Innovation and collaboration: Run a campaign to encourage innovation to reduce environmental impacts on products and services
- Capacity building: Provide training, support and best practices on how to mitigate environmental impact
- Capacity building: Provide training, support and best practices on how to measure GHG emissions
- Financial incentives: Provide financial incentives for suppliers increasing renewable energy use
- Financial incentives: Feature environmental performance in supplier awards scheme
- Financial incentives: Provide financial incentives for environmental performance

Upstream value chain coverage

Tier 1 suppliers

% of tier 1 suppliers by procurement spend covered by engagement

Less than 1%

% of tier 1 supplier-related scope 3 emissions covered by engagement

Less than 1%

Describe the engagement and explain the effect of your engagement on the selected environmental action

Transportation companies are vital suppliers to Vibra, as they are a fundamental part of the company's logistics operation. In addition, the transport activity is still intense in terms of carbon emissions, which increases the relevance of working with this category of suppliers. Several initiatives have been developed with our carriers aiming at a safer, more efficient and sustainable logistics chain. We started using trucks with increased capacity, thus reducing the number of trips and therefore the GHG emission. We also encourage them to adopt cleaner energies technologies, such as Compressed Natural Gas (CNG) and green diesel.

Every month, we hold a 'Lessons Learned' forum with the transport companies that provide services to Vibra. In this forum, we have a fixed agenda called 'ESG Moment' and we carry out awareness, literacy and training on environmental, social and governance issues. Among the environmental issues, climate change is the one that is most discussed, since it is a material topic for Vibra. In these moments, we provide literacy on climate change, teach how to carry out an emissions inventory, create goals and initiatives that can be implemented; we also present Deep ESG, a startup invested by Vibra that offers a simplified emissions inventory for small companies. In addition, we also created a booklet of good practices with initiatives aimed at reducing fuel consumption and consequently reducing greenhouse gas emissions.

Furthermore, through the DEZtaque Driver Program, which aims to recognize and reward the best transport drivers, we include in the evaluation, scores linked to the theme of climate change, such as: having completed training in green logistics, owning CNG and/or Electric Vehicles and having completed Economic Driving Training.

Vibra has a Purchasing Club with the aim of guaranteeing discounts and facilities to its carrier in the purchase of implements and trucks at a discount. As a benefit for Vibra, it will be possible to optimize freight and also guarantee a renewal of the contracted fleet, with more embedded technology, with a focus on safety and reduced emissions.

Engagement is helping your tier 1 suppliers meet an environmental requirement related to this environmental issue

Other: decarbonization

Engagement is helping your tier 1 suppliers engage with their own suppliers on the selected action

Unknown

Response 2: Water

Action driven by supplier engagement

No other supplier engagement

Engagement is helping your tier 1 suppliers meet an environmental requirement related to this environmental issue

No, this engagement is unrelated to meeting an environmental requirement

Response 3: Plastics

Action driven by supplier engagement

No other supplier engagement

Response 4: Climate change

Action driven by supplier engagement

Waste and resource reduction and improved end-of-life management

Type and details of engagement

Capacity building: Provide training, support and best practices on how to mitigate environmental impact

Upstream value chain coverage

Tier 1 suppliers

% of tier 1 suppliers by procurement spend covered by engagement

Less than 1%

% of tier 1 supplier-related scope 3 emissions covered by engagement

None

Describe the engagement and explain the effect of your engagement on the selected environmental action

Every month, we hold a 'Lessons Learned' forum with the transport companies that provide services to Vibra. In this forum, we have a fixed agenda called 'ESG Moment' and we carry out training and awareness raising on the correct disposal of used batteries and also on the reverse logistics of used tires. The topic is also addressed at the Annual Transport Companies Forum.

Engagement is helping your tier 1 suppliers meet an environmental requirement related to this environmental issue

Other: circular economy

Engagement is helping your tier 1 suppliers engage with their own suppliers on the selected action

Unknown

Response 5: Climate change

Action driven by supplier engagement

Other: Preparation of the emissions inventory

Type and details of engagement

- Information collection: Collect GHG emissions data at least annually from suppliers
- Capacity building: Provide training, support and best practices on how to measure GHG emissions

Upstream value chain coverage

Tier 1 suppliers

% of tier 1 suppliers by procurement spend covered by engagement

Less than 1%

% of tier 1 supplier-related scope 3 emissions covered by engagement

None

Describe the engagement and explain the effect of your engagement on the selected environmental action

We offered the development of emissions inventories to 30 suppliers through one of our investees, Deep ESG. In addition, we promoted this service to other transportation suppliers and encouraged the preparation of inventories as the first step in our suppliers' decarbonization journey.

Engagement is helping your tier 1 suppliers meet an environmental requirement related to this environmental issue

Other: Emissions monitoring

Engagement is helping your tier 1 suppliers engage with their own suppliers on the selected action

Yes

Q5.11.9 Provide details of any environmental engagement activity with other stakeholders in the value chain.

Response 1: Climate change

Type of stakeholder

Customers

Type and details of engagement

- Innovation and collaboration: Align your organization's goals to support customers' targets and ambitions
- Innovation and collaboration: Collaborate with stakeholders on innovations to reduce environmental impacts in products and services
- Education/Information sharing: Run an engagement campaign to educate stakeholders about the environmental impacts about your products, goods and/or services
- Education/Information sharing: Share information on environmental initiatives, progress and achievements

% of stakeholder type engaged

Less than 1%

% stakeholder-associated scope 3 emissions

Less than 1%

Rationale for engaging these stakeholders and scope of engagement

Vibra serves large companies in Brazil. We have a large market share in the country's B2B segment. Part of our customers are also committed to the journey of decarbonizing their operations. We seek to take an active role in the country's energy transition by offering a cleaner energy portfolio to our customers. As such, we are engaging B2B customers to use Vibra's multi-energy platform solutions, prioritizing those who already set commitments and signal interest in the topic. To drive this engagement, the B2B sales executive recognition program has an accelerator factor related to new renewable energy contracts closed with customers. We aim to support our customers' decarbonization journey through the theme of energy transition.

Effect of engagement and measures of success

We are active in the electric energy segment through Comerc, a company that operates as an integrated platform in the renewable energy sector operating in the generation, trading, energy management for free consumers, energy efficiency solutions, batteries, sale of renewable energy certificates (I-RECs) and carbon credits, as well as in the management of natural gas consumption for the industry.

In B2B, EZVolt, an electromobility startup that integrated our portfolio, have important contracts signed with the country's main fleet owners. This includes recharging solutions for electric buses, with charger implementation and management deals with the main bus operating companies in São Paulo where the partial replacement of the fleet for electrified vehicles is already a legal requirement.

We are also conducting tests with customers, such as: tests with 10% HVO for First Fill Diesel in an OEM customer; running-in with 100% HVO to evaluate the impact and performance in engines with a customer in transportation sector and OEM sector; running-in with 10% HVO to evaluate the impact on engines and lubrication system carried out in an airport transportation customer; in an engine for Off Road machinery with high Biodiesel.

In 2024, we migrated 430 consumer units to low carbon solutions.

Response 2: Water

Type of stakeholder

Other value chain stakeholder: employees

Type and details of engagement

- Education/Information sharing: Share information on environmental initiatives, progress and achievements
- Innovation and collaboration: Collaborate with stakeholders on innovations to reduce environmental impacts in products and services
- Education/Information sharing: Run an engagement campaign to educate stakeholders about the environmental impacts about your products, goods and/or services
- Innovation and collaboration: Run a campaign to encourage innovation to reduce environmental impacts
- Education/Information sharing: Educate and work with stakeholders on understanding and measuring exposure to environmental risks

% of stakeholder type engaged

100%

Rationale for engaging these stakeholders and scope of engagement

Our production processes do not require intensive use of water. In our facilities, water is used mainly for generating steam (20%), storage in case of firefighting, construction, cleaning and human supply. Despite this, we work to promote the responsible and efficient use of water resources in order to contribute to their preservation. We have a goal to reduce water withdrawal at our facilities by at least 10% by the end of 2024 compared to the consumption of our facilities in 2019 (base year before the pandemic). To achieve these goals, employees in operational areas are involved in actions aimed at process and infrastructure improvements, mainly aimed at reducing steam consumption in our operational units.

Effect of engagement and measures of success

In 2024, we implemented several initiatives to control consumption, resulting in a 7.71% reduction compared to the base year 2019.

Response 3: Climate change

Type of stakeholder

Investors and shareholders

Type and details of engagement

Education/Information sharing: Share information on environmental initiatives, progress and achievements

% of stakeholder type engaged

100%

% stakeholder-associated scope 3 emissions

None

Rationale for engaging these stakeholders and scope of engagement

We publicly disclose on the investor relations website our climate commitment in the TCFD report, in which we report on governance, strategy, risk management, goals and metrics.

This publication takes place annually before the General Investors Meeting, in order to provide transparency on our practices related to climate change.

In addition, throughout the year, we held several conversations with investors interested in learning about our climate strategy, initiatives, goals, risks and opportunities.

Effect of engagement and measures of success

Every year more investors seek us out to learn more about Vibra's climate strategy.

Response 4: Climate change

Type of stakeholder

Other value chain stakeholder: employees

Type and details of engagement

- Innovation and collaboration: Collaborate with stakeholders on innovations to reduce environmental impacts in products and services
- Innovation and collaboration: Run a campaign to encourage innovation to reduce environmental impacts
- Innovation and collaboration: Collaborate with stakeholders in creation and review of your climate transition plan
- Education/Information sharing: Educate and work with stakeholders on understanding and measuring exposure to environmental risks
- Innovation and collaboration: Align your organization's goals to support customers' targets and ambitions
- Education/Information sharing: Share information about your products and relevant certification schemes
- Education/Information sharing: Run an engagement campaign to educate stakeholders about the environmental impacts about your products, goods and/or services
- Education/Information sharing: Share information on environmental initiatives, progress and achievements

% of stakeholder type engaged

100%

% stakeholder-associated scope 3 emissions

None

Rationale for engaging these stakeholders and scope of engagement

Internally, we consider climate change to be a cross-cutting issue that requires action from several areas. Therefore, we held training cycles, involving everyone from leadership to technicians, providing space for collecting contributions to improve management of the issue. The training involved employees from several areas, such as operations, aviation, marketing, investor relations, management, logistics, energy, compliance, and institutional relations. In addition to specific training, we also made an online course on ESG topics, including climate issues, available to the entire workforce. We also held workshops conducted by a consulting firm for the workforce to present the risks and opportunities associated with the issue, as well as to disseminate basic concepts.

Effect of engagement and measures of success

The training cycles brought greater engagement from the workforce to act in fulfilling Vibra's public commitments and goals, as well as in the interest of participating in ongoing projects, such as the study of climate risks and opportunities and the carbon footprint of products.

Response 5: Climate change

Type of stakeholder

Customers

Type and details of engagement

Innovation and collaboration: Align your organization's goals to support customers' targets and ambitions

% of stakeholder type engaged

Less than 1%

% stakeholder-associated scope 3 emissions

Less than 1%

Rationale for engaging these stakeholders and scope of engagement

We have more than 8,000 gas stations operating under the Posto Petrobras brand. These are retailers who use the Posto Petrobras brand, licensed by Vibra, at their stations. This segment plays an important and strategic role in the company's image due to its direct relationship with the final consumer. Thus, we are engaging our retailers to use electricity from renewable sources via migration to the free energy market or distributed generation contracts for a group of stations. We have also significantly expanded the electromobility infrastructure in our station network. Vibra's goal is to become the leading provider of electric recharging and renewable energy supply solutions in Brazil through a robust, available and connected public recharging network.

Effect of engagement and measures of success

The electrical corridor under implementation already runs more than 2,000 km in length, totaling 15 high-power electric charging stations in operation in five states. This achievement is part of a plan to establish the largest electric corridor in the country. It will connect, in the first phase, cities in the South and Southeast of the country, with short-term plans to expand to the Northeast and Center-West.

Response 6: Climate change

Type of stakeholder

Customers

Type and details of engagement

Innovation and collaboration: Other innovation and collaboration: Emissions calculator

% of stakeholder type engaged

Less than 1%

% stakeholder-associated scope 3 emissions

Less than 1%

Rationale for engaging these stakeholders and scope of engagement

We implemented an emissions calculator that quantifies emission reductions based on the products used by the customer. We encourage customers to choose products with a lower carbon footprint offered by Vibra. In addition, we issue a statement providing information on the emissions avoided.

Effect of engagement and measures of success

The number of customers seeking information about product emissions has increased. As a result, we gained a competitive advantage in the market by offering the best solutions.

Q5.13 Has your organization already implemented any mutually beneficial environmental initiatives due to CDP Supply Chain member engagement?

Yes

Q6.1 Provide details on your chosen consolidation approach for the calculation of environmental performance data.

Response 1: Climate change

Consolidation approach used

Operational control

Provide the rationale for the choice of consolidation approach

The choice of operational control to manage our indicators was based on several strategic and practical considerations. This method allows us to effectively consolidate data, utilizing our indicator control systems to ensure the accuracy and relevance of the information.

Through operational control, we are able to integrate different data sources, facilitating the collection and analysis of information in a systematic manner. The data is consolidated in real-time, allowing us to monitor our operational performance and identify areas needing improvement. This process is crucial for informed decision-making and the development of strategies aimed at operational efficiency.

Additionally, the operational control structure allows us to establish focal points across different departments, ensuring that the responsibility for data collection and interpretation is clearly defined. Each focal point is responsible for ensuring that the data entering the system is consistent and accurately reflects the realities of their respective areas. This not only improves data quality but also promotes an environment of accountability, where each team feels responsible for its performance and the indicators under its supervision.

Finally, the methodology for consolidating operational data ensures that we remain aligned with the

organization's goals and objectives. By adopting this method, we can not only monitor results but also foster a culture of continuous improvement, where all employees feel involved in the process of evolution and operational excellence.

Response 2: Water

Consolidation approach used

Operational control

Provide the rationale for the choice of consolidation approach

The choice of operational control to manage our indicators was based on several strategic and practical considerations. This method allows us to effectively consolidate data, utilizing our indicator control systems to ensure the accuracy and relevance of the information.

Through operational control, we are able to integrate different data sources, facilitating the collection and analysis of information in a systematic manner. The data is consolidated in real-time, allowing us to monitor our operational performance and identify areas needing improvement. This process is crucial for informed decision-making and the development of strategies aimed at operational efficiency.

Additionally, the operational control structure allows us to establish focal points across different departments, ensuring that the responsibility for data collection and interpretation is clearly defined. Each focal point is responsible for ensuring that the data entering the system is consistent and accurately reflects the realities of their respective areas. This not only improves data quality but also promotes an environment of accountability, where each team feels responsible for its performance and the indicators under its supervision.

Finally, the methodology for consolidating operational data ensures that we remain aligned with the organization's goals and objectives. By adopting this method, we can not only monitor results but also foster a culture of continuous improvement, where all employees feel involved in the process of evolution and operational excellence.

Response 3: Plastics

Consolidation approach used

Operational control

Provide the rationale for the choice of consolidation approach

The choice of operational control to manage our indicators was based on several strategic and practical considerations. This method allows us to effectively consolidate data, utilizing our indicator control systems to ensure the accuracy and relevance of the information.

Through operational control, we are able to integrate different data sources, facilitating the collection and analysis of information in a systematic manner. The data is consolidated in real-time, allowing us to monitor our operational performance and identify areas needing improvement. This process is crucial for informed decision-making and the development of strategies aimed at operational efficiency.

Additionally, the operational control structure allows us to establish focal points across different departments, ensuring that the responsibility for data collection and interpretation is clearly defined. Each focal point is responsible for ensuring that the data entering the system is consistent and accurately reflects the realities of their respective areas. This not only improves data quality but also promotes an environment of accountability, where each team feels responsible for its performance and the indicators under its supervision.

Finally, the methodology for consolidating operational data ensures that we remain aligned with the organization's goals and objectives. By adopting this method, we can not only monitor results but also foster a culture of continuous improvement, where all employees feel involved in the process of evolution and operational excellence.

Response 4: Biodiversity

Consolidation approach used

Operational control

Provide the rationale for the choice of consolidation approach

The choice of operational control to manage our indicators was based on several strategic and practical considerations. This method allows us to effectively consolidate data, utilizing our indicator control systems to ensure the accuracy and relevance of the information.

Through operational control, we are able to integrate different data sources, facilitating the collection and analysis of information in a systematic manner. The data is consolidated in real-time, allowing us to monitor our operational performance and identify areas needing improvement. This process is crucial for informed decision-making and the development of strategies aimed at operational efficiency.

Additionally, the operational control structure allows us to establish focal points across different departments, ensuring that the responsibility for data collection and interpretation is clearly defined. Each focal point is responsible for ensuring that the data entering the system is consistent and accurately reflects the realities of their respective areas. This not only improves data quality but also promotes an environment of accountability, where each team feels responsible for its performance and the indicators under its supervision.

Finally, the methodology for consolidating operational data ensures that we remain aligned with the organization's goals and objectives. By adopting this method, we can not only monitor results but also foster a culture of continuous improvement, where all employees feel involved in the process of evolution and operational excellence.

Q7.1 Is this your first year of reporting emissions data to CDP?

No

Q7.1.1 Has your organization undergone any structural changes in the reporting year, or are any previous structural changes being accounted for in this disclosure of emissions data?

No

Q7.1.2 Has your emissions accounting methodology, boundary, and/or reporting year definition changed in the reporting year?

No

Q7.2 Select the name of the standard, protocol, or methodology you have used to collect activity data and calculate emissions.

Other: Brazil GHG Protocol Programme

Q7.3 Describe your organization's approach to reporting Scope 2 emissions.

Response 1:

Scope 2, location-based

We are reporting a Scope 2, location-based figure

Scope 2, market-based

We are reporting a Scope 2, market-based figure

Comment

We are reporting Scope 2 emissions using both location-based and market-based approaches.

Q7.4 Are there any sources (e.g. facilities, specific GHGs, activities, geographies, etc.) of Scope 1, Scope 2 or Scope 3 emissions that are within your selected reporting boundary which are not included in your disclosure?

No

Q7.5 Provide your base year and base year emissions.

Response 1: Scope 1

Base year end

2019-12-31

Base year emissions (metric tons CO₂e)

47560.0

Methodological details

The calculations include the gases CO₂, CH₄, and N₂O. The operational control approach was selected for consolidating emissions data. Tools used for inventory and conversion factors include the GHG Protocol, the National Inventory of Atmospheric Emissions from Road Motor Vehicles 2013 - Base Year 2012, AP-42: Compilation of Air Emission Factors by the Environmental Protection Agency (EPA), and the IPCC Guidelines for National Greenhouse Gas Inventories - 2006.

In 2021, following a detailed ESG assessment of Vibra's road transportation operations, we reviewed our product transportation emissions across scopes 1 to 3. We concluded that our ability to manage these emissions is limited, as the contracted carriers hold decision-making power over key variables affecting GHG emissions.

Response 2: Scope 2 (location-based)

Base year end

2019-12-31

Base year emissions (metric tons CO₂e)

17356

Methodological details

Vibra's calculations consider the gases CO₂, CH₄, and N₂O. The operational control approach was chosen for consolidating emissions data. Emission factors used include: Electric grid: MCTI and Steam: Compendium of Greenhouse Gas Emissions Estimation Methodologies for the Oil and Gas Industry.

Response 3: Scope 2 (market-based)

Base year end

2019-12-31

Base year emissions (metric tons CO2e)

17356

Methodological details

Location-based result has been used as a proxy since a market-based figure cannot be calculated.

Response 4: Scope 3 category 1: Purchased goods and services

Base year end

2019-12-31

Base year emissions (metric tons CO2e)

16332098.0

Methodological details

The calculations include the gases CO₂, CH₄, and N₂O. The operational control approach was selected for consolidating emissions data. Tools and emission factors used include: CDP 2016 (Tool Scope 3 O&G), GHG Protocol Brazil, the National Inventory of Atmospheric Emissions from Road Motor Vehicles 2013, MCTI, GWP, AR4 - IPCC, and the IPCC Guidelines for National Greenhouse Gas Inventories - 2006. Emissions in this category account for the acquisition of gasoline, diesel, anhydrous ethanol, hydrous ethanol, biodiesel, and jet fuel, which represent approximately 90% of Vibra's product sales. Other products were excluded due to the difficulty in obtaining publicly available emission factors. Only domestically sourced products were considered, meaning the imported portion was not included in the inventory.

Response 5: Scope 3 category 4: Upstream transportation and distribution

Base year end

2019-12-31

Base year emissions (metric tons CO2e)

232652.0

Methodological details

The calculations include the gases CO₂, CH₄, and N₂O. The operational control approach was selected for consolidating emissions data. Tools and emission factors used include: CDP 2016 (Tool Scope 3 O&G), GHG Protocol Brazil, the National Inventory of Atmospheric Emissions from Road Motor Vehicles 2013, MCTI, GWP, AR4 - IPCC, and the IPCC Guidelines for National Greenhouse Gas Inventories - 2006.

Response 6: Scope 3 category 9: Downstream transportation and distribution

Base year end

2019-12-31

Base year emissions (metric tons CO2e)

99992.0

Methodological details

The calculations include the gases CO₂, CH₄, and N₂O. The operational control approach was selected for consolidating emissions data. Tools and emission factors used include: CDP 2016 (Tool Scope 3 O&G), GHG Protocol Brazil, the National Inventory of Atmospheric Emissions from Road Motor Vehicles 2013, MCTI, GWP, AR4 - IPCC, and the IPCC Guidelines for National Greenhouse Gas Inventories - 2006.

Response 7: Scope 3 category 11: Use of sold products

Base year end

2019-12-31

Base year emissions (metric tons CO₂e)

80963546.0

Methodological details

The calculations include the gases CO₂, CH₄, and N₂O. The operational control approach was selected for consolidating emissions data. Tools and emission factors used include: CDP 2016 (Tool Scope 3 O&G), GHG Protocol Brazil, the National Inventory of Atmospheric Emissions from Road Motor Vehicles 2013, MCTI, GWP, AR4 - IPCC, and the IPCC Guidelines for National Greenhouse Gas Inventories - 2006.

Q7.6 What were your organization's gross global Scope 1 emissions in metric tons CO₂e?

Response 1: Reporting year

Gross global Scope 1 emissions (metric tons CO₂e)

40181.227

Methodological details

The following gases were included in the calculation: carbon dioxide (CO₂), methane (CH₄), nitrous oxide (N₂O) and hydrofluorocarbons (HFCs). Internationally recognized emission factors and methodologies were used, according to the guidelines of the GHG Protocol, the IPCC 2006, the National Emissions Inventory of the Ministry of the Environment, Renovabio and the Ecoinvent v3.11 database. The Global Warming Potential (GWP) factors adopted were those of the 5th IPCC Assessment Report (AR5, 2014).

Q7.7 What were your organization's gross global Scope 2 emissions in metric tons CO₂e?

Response 1: Reporting year

Gross global Scope 2, location-based emissions (metric tons CO₂e)

12099.16

Gross global Scope 2, market-based emissions (metric tons CO₂e)

10462.629

Methodological details

The following gases were included in the calculation: carbon dioxide (CO₂), methane (CH₄), nitrous oxide (N₂O) and hydrofluorocarbons (HFCs). Internationally recognized emission factors and methodologies were used, according to the guidelines of the GHG Protocol, the IPCC 2006, the National Emissions Inventory of the Ministry of the Environment, Renovabio and the Ecoinvent v3.11 database. The Global Warming Potential (GWP) factors adopted were those of the 5th IPCC Assessment Report (AR5, 2014).

Q7.8 Account for your organization's gross global Scope 3 emissions, disclosing and explaining any exclusions.

Response 1: Purchased goods and services

Evaluation status

Relevant, calculated

Emissions in reporting year (metric tons CO₂e)

17019120.097

Emissions calculation methodology

Average data method

Percentage of emissions calculated using data obtained from suppliers or value chain partners

0

Please explain

In this category, we included emissions related to the domestic acquisition of gasoline, anhydrous ethanol, hydrous ethanol, diesel, biodiesel and aviation kerosene products, which represent the most significant part of the company's purchases. To calculate emissions, we multiplied the volume purchased of each product by an emission factor calculated based on the emission factors of the Renovabio Program, GHG Protocol and Ecoinvent v3.11 database.

Response 2: Capital goods

Evaluation status

Not relevant, explanation provided

Please explain

Compared to 'Use of Products Sold' (70M t CO₂eq) and 'Purchased Goods and Services' (17M t CO₂e) categories, 'Capital Goods' category can be considered irrelevant, since the main products sold and purchased by the company are carbon intensive. This interpretation is validated by CDP's Technical Note on the relevance of Scope 3 categories by sector, where the categories of purchase of goods and services and use of the product sold are the only categories flagged as relevant to the oil and gas sector.

Response 3: Fuel-and-energy-related activities (not included in Scope 1 or 2)

Evaluation status

Not relevant, explanation provided

Please explain

Compared to '\` Use of Products Sold\` (70M t CO₂eq) and '\` Purchased Goods and Services\` (17M t CO₂e) categories, '\` Fuel- and Energy-Related Activities Not Included in Scope 1 or Scope 2\` category can be considered irrelevant, since the main products sold and purchased by the company are carbon intensive. This interpretation is validated by CDP\` s Technical Note on the relevance of Scope 3 categories by sector, where the categories of purchase of goods and services and use of the product sold are the only categories flagged as relevant to the oil and gas sector. We plan to begin calculating this category in the next reporting cycle.

Response 4: Upstream transportation and distribution

Evaluation status

Relevant, calculated

Emissions in reporting year (metric tons CO₂e)

232095.835

Emissions calculation methodology

Distance-based method

Percentage of emissions calculated using data obtained from suppliers or value chain partners

0

Please explain

To calculate this, we use the travelled distance data from the contracted transportation, that distributes our products.

Response 5: Waste generated in operations

Evaluation status

Not relevant, explanation provided

Please explain

Compared to '\` Use of Products Sold\` (70M t CO₂eq) and '\` Purchased Goods and Services\` (17M t CO₂e) categories, '\` Waste Generated in Operations\` category can be considered irrelevant, since the main products sold and purchased by the company are carbon intensive. This interpretation is validated by CDP\` s Technical Note on the relevance of Scope 3 categories by sector, where the categories of purchase of goods and services and use of the product sold are the only categories flagged as relevant to the oil and gas sector.

Response 6: Business travel

Evaluation status

Not relevant, calculated

Emissions in reporting year (metric tons CO₂e)

2560.235

Emissions calculation methodology

Distance-based method

Percentage of emissions calculated using data obtained from suppliers or value chain partners

0

Please explain

Compared to ' Use of Products Sold' (70M t CO₂eq) and ' Purchased Goods and Services' (17M t CO₂e) categories, ' Business Travel' category can be considered irrelevant, since the main products sold and purchased by the company are carbon intensive. However, we calculate emissions from business travels as a way to analyze our emissions footprints. To calculate this, we use the travelled distance data from all bussines travels made by our employees.

Response 7: Employee commuting

Evaluation status

Not relevant, explanation provided

Please explain

Compared to ' Use of Products Sold' (70M t CO₂eq) and ' Purchased Goods and Services' (17M t CO₂e) categories, ' Employee Commuting' category can be considered irrelevant, since the main products sold and purchased by the company are carbon intensive. This interpretation is validated by CDP' s Technical Note on the relevance of Scope 3 categories by sector, where the categories of purchase of goods and services and use of the product sold are the only categories flagged as relevant to the oil and gas sector. We plan to begin calculating this category in the next reporting cycle.

Response 8: Upstream leased assets

Evaluation status

Not relevant, explanation provided

Please explain

Compared to ' Use of Products Sold' (70M t CO₂eq) and ' Purchased Goods and Services' (17M t CO₂e) categories, ' Upstream Leased Assets' category can be considered irrelevant, since the main products sold and purchased by the company are carbon intensive. This interpretation is validated by CDP' s Technical Note on the relevance of Scope 3 categories by sector, where the categories of purchase of goods and services and use of the product sold are the only categories flagged as relevant to the oil and gas sector.

Response 9: Downstream transportation and distribution

Evaluation status

Relevant, calculated

Emissions in reporting year (metric tons CO₂e)

106773

Emissions calculation methodology

Distance-based method

Percentage of emissions calculated using data obtained from suppliers or value chain partners

0

Please explain

To calculate this, we use the travelled distance data from the contracted transportation, that distributes our products.

Response 10: Processing of sold products

Evaluation status

Not relevant, explanation provided

Please explain

Compared to '\` Use of Products Sold\` (70M t CO₂eq) and '\` Purchased Goods and Services\` (17M t CO₂e) categories, '\` Processing of Sold Products\` category can be considered irrelevant, since the main products sold and purchased by the company are carbon intensive. This interpretation is validated by CDP's Technical Note on the relevance of Scope 3 categories by sector, where the categories of purchase of goods and services and use of the product sold are the only categories flagged as relevant to the oil and gas sector.

Response 11: Use of sold products

Evaluation status

Relevant, calculated

Emissions in reporting year (metric tons CO₂e)

70531493.137

Emissions calculation methodology

Fuel-based method

Percentage of emissions calculated using data obtained from suppliers or value chain partners

0

Please explain

The use of sold products category includes emissions from the use of fuels and lubricants sold by Vibra. That is a representative category for our company, (around 80% of scope 3 emissions) because there is an important portion of fossil fuels in Vibra's product portfolio. We expect a reduction in these emissions due to the low carbon economy transition. Vibra has been working to make products with lower emission intensity available to our current and future customers, acting as an active part of the movement of energy transition.

Response 12: End of life treatment of sold products

Evaluation status

Not relevant, explanation provided

Please explain

Compared to the '\` Use of Products Sold\` (70M t CO₂eq) and '\` Purchased Goods and Services\` (17M t CO₂e) categories, the '\` End of life treatment of sold products\` category can be considered irrelevant since

the main products sold and purchased by the company are carbon intensive. This interpretation is validated by CDP's

Technical Note on the relevance of Scope 3 categories by sector, where the categories of purchase of goods and services and use of the product sold are the only categories flagged as relevant to the oil and gas sector.

Response 13: Downstream leased assets

Evaluation status

Not relevant, explanation provided

Please explain

Compared to the ' Use of Products Sold' (70M t CO₂eq) and ' Purchased Goods and Services' (17M t CO₂e) categories, the ' Downstream leased assets' category can be considered irrelevant since the main products sold and purchased by the company are carbon intensive. This interpretation is validated by CDP's Technical Note on the relevance of Scope 3 categories by sector, where the categories of purchase of goods and services and use of the product sold are the only categories flagged as relevant to the oil and gas sector.

Response 14: Franchises

Evaluation status

Not relevant, explanation provided

Please explain

Compared to the ' Use of Products Sold' (70M t CO₂eq) and ' Purchased Goods and Services' (17M t CO₂e) categories, the ' Franchises' category can be considered irrelevant since the main products sold and purchased by the company are carbon intensive. This interpretation is validated by CDP's Technical Note on the relevance of Scope 3 categories by sector, where the categories of purchase of goods and services and use of the product sold are the only categories flagged as relevant to the oil and gas sector.

Response 15: Investments

Evaluation status

Not relevant, explanation provided

Please explain

Compared to the ' Use of Products Sold' (70M t CO₂eq) and ' Purchased Goods and Services' (17M t CO₂e) categories, the ' Investments' category can be considered irrelevant since the main products sold and purchased by the company are carbon intensive. This interpretation is validated by CDP's Technical Note on the relevance of Scope 3 categories by sector, where the categories of purchase of goods and services and use of the product sold are the only categories flagged as relevant to the oil and gas sector.

Response 16: Other (upstream)

Evaluation status

Not relevant, explanation provided

Please explain

Compared to the ' Use of Products Sold' (70M t CO2eq) and ' Purchased Goods and Services' (17M t CO2e) categories, the ' Other' category can be considered irrelevant since the main products sold and purchased by the company are carbon intensive. This interpretation is validated by CDP's Technical Note on the relevance of Scope 3 categories by sector, where the categories of purchase of goods and services and use of the product sold are the only categories flagged as relevant to the oil and gas sector.

Response 17: Other (downstream)

Evaluation status

Not relevant, explanation provided

Please explain

Compared to the ' Use of Products Sold' (70M t CO2eq) and ' Purchased Goods and Services' (17M t CO2e) categories, the ' Other' category can be considered irrelevant since the main products sold and purchased by the company are carbon intensive. This interpretation is validated by CDP's Technical Note on the relevance of Scope 3 categories by sector, where the categories of purchase of goods and services and use of the product sold are the only categories flagged as relevant to the oil and gas sector.

Q7.9 Indicate the verification/assurance status that applies to your reported emissions.

Verification/assurance status	
Scope 1	Third-party verification or assurance process in place
Scope 2 (location-based or market-based)	Third-party verification or assurance process in place
Scope 3	Third-party verification or assurance process in place

Q7.9.1 Provide further details of the verification/assurance undertaken for your Scope 1 emissions, and attach the relevant statements.

Response 1: Row 1

Verification or assurance cycle in place

Annual process

Status in the current reporting year

Complete

Type of verification or assurance

Limited assurance

Attach the statement

367.053_25 Verification Statement.pdf,367.053_25 Verification Statement.pdf

Page/section reference

Page 3

Relevant standard

ABNT NBR ISO 14064-3:2007 (Associação Brasileira de Normas Técnicas)

Proportion of reported emissions verified (%)

100

Q7.9.2 Provide further details of the verification/assurance undertaken for your Scope 2 emissions and attach the relevant statements.

Response 1: Row 1

Scope 2 approach

Scope 2 location-based

Verification or assurance cycle in place

Annual process

Status in the current reporting year

Complete

Type of verification or assurance

Limited assurance

Attach the statement

367.053_25 Verification Statement.pdf

Page/ section reference

Page 3

Relevant standard

ABNT NBR ISO 14064-3:2007 (Associação Brasileira de Normas Técnicas)

Proportion of reported emissions verified (%)

100

Response 2: Row 2

Scope 2 approach

Scope 2 market-based

Verification or assurance cycle in place

Annual process

Status in the current reporting year

Complete

Type of verification or assurance

Limited assurance

Attach the statement

367.053_25 Verification Statement.pdf

Page/ section reference

Page 3

Relevant standard

ABNT NBR ISO 14064-3:2007 (Associação Brasileira de Normas Técnicas)

Proportion of reported emissions verified (%)

100

Q7.9.3 Provide further details of the verification/assurance undertaken for your Scope 3 emissions and attach the relevant statements.

Response 1: Row 1

Scope 3 category

- Scope 3: Purchased goods and services
- Scope 3: Upstream transportation and distribution
- Scope 3: Downstream transportation and distribution
- Scope 3: Use of sold products
- Scope 3: Business travel

Verification or assurance cycle in place

Annual process

Status in the current reporting year

Complete

Type of verification or assurance

Limited assurance

Attach the statement

367.053_25 Verification Statement.pdf

Page/section reference

Page 3

Relevant standard

ABNT NBR ISO 14064-3:2007 (Associação Brasileira de Normas Técnicas)

Proportion of reported emissions verified (%)

100

Q7.10 How do your gross global emissions (Scope 1 and 2 combined) for the reporting year compare to those of the previous reporting year?

Decreased

Q7.10.1 Identify the reasons for any change in your gross global emissions (Scope 1 and 2 combined), and for each of them specify how your emissions compare to the previous year.

Response 1: Change in renewable energy consumption

Change in emissions (metric tons CO₂e)

130.574

Direction of change in emissions

Decreased

Emissions value (percentage)

0.245

Please explain calculation

We increased our renewable energy consumption in market-based Scope 2.

Response 2: Other emissions reduction activities

Change in emissions (metric tons CO₂e)

13.575

Direction of change in emissions

Decreased

Emissions value (percentage)

0.025

Please explain calculation

Initiative to use ethanol in approximately 41% of our light vehicle fleet.

Response 3: Divestment

Change in emissions (metric tons CO₂e)

0

Direction of change in emissions

No change

Emissions value (percentage)

0

Please explain calculation

No divestment occurred in the reporting period.

Response 4: Acquisitions

Change in emissions (metric tons CO2e)

0

Direction of change in emissions

No change

Emissions value (percentage)

0

Please explain calculation

No acquisitions occurred in the reporting period.

Response 5: Mergers

Change in emissions (metric tons CO2e)

0

Direction of change in emissions

No change

Emissions value (percentage)

0

Please explain calculation

No mergers occurred in the reporting period.

Response 6: Change in output

Change in emissions (metric tons CO2e)

0

Direction of change in emissions

No change

Emissions value (percentage)

0

Please explain calculation

No change in output occurred in the reporting period.

Response 7: Change in methodology

Change in emissions (metric tons CO2e)

0

Direction of change in emissions

No change

Emissions value (percentage)

0

Please explain calculation

No change in methodology occurred in the reporting period.

Response 8: Change in boundary

Change in emissions (metric tons CO2e)

0

Direction of change in emissions

No change

Emissions value (percentage)

0

Please explain calculation

No change in boundary occurred in the reporting period.

Response 9: Change in physical operating conditions

Change in emissions (metric tons CO2e)

661.983

Direction of change in emissions

Increased

Emissions value (percentage)

1.22

Please explain calculation

In 2024, we experienced an increase in the GRID emission factor compared to the previous year.

Response 10: Unidentified

Change in emissions (metric tons CO2e)

0

Direction of change in emissions

No change

Emissions value (percentage)

0

Please explain calculation

No unidentified change occurred in the reporting period.

Response 11: Other

Change in emissions (metric tons CO₂e)

2485.738

Direction of change in emissions

Decreased

Emissions value (percentage)

4.666

Please explain calculation

We identified lower steam consumption (1074.733 tCO₂e), reduced fugitive emissions (6.783 tCO₂e), and lower stationary combustion (1404.222 tCO₂e) compared to the previous year in units where no reduction initiatives were implemented. These gains are attributed to specific operational factors.

Q7.10.2 Are your emissions performance calculations in 7.10 and 7.10.1 based on a location-based Scope 2 emissions figure or a market-based Scope 2 emissions figure?

Market-based

Q7.12 Are carbon dioxide emissions from biogenic carbon relevant to your organization?

Yes

Q7.12.1 Provide the emissions from biogenic carbon relevant to your organization in metric tons CO₂.

Response 1:

CO₂ emissions from biogenic carbon (metric tons CO₂)

14733615.382

Comment

Vibra's scope 3 emissions are relevant due to category 11, use of the product sold. These emissions come from the sale of hydrated ethanol and also from the mandatory share of biofuels in Brazil for diesel and gasoline products, which in 2024 have 14% biodiesel and 27% anhydrous ethanol in their mixtures,

respectively.

Q7.15 Does your organization break down its Scope 1 emissions by greenhouse gas type?

Yes

Q7.15.1 Break down your total gross global Scope 1 emissions by greenhouse gas type and provide the source of each used global warming potential (GWP).

	Greenhouse gas	Scope 1 emissions (metric tons of CO2e)	GWP Reference
Row 1	CO2	39785.554	IPCC Fifth Assessment Report (AR5 - 100 year)
Row 2	CH4	186.493	IPCC Fifth Assessment Report (AR5 - 100 year)
Row 3	N2O	164.414	IPCC Fifth Assessment Report (AR5 - 100 year)
Row 4	HFCs	44.766	IPCC Fifth Assessment Report (AR5 - 100 year)

Q7.16 Break down your total gross global Scope 1 and 2 emissions by country/area.

	Scope 1 emissions (metric tons CO2e)	Scope 2, location-based (metric tons CO2e)	Scope 2, market-based (metric tons CO2e)
Brazil	40181.227	12099.16	
Netherlands		0	0
United States of America		0	0

Q7.17 Indicate which gross global Scope 1 emissions breakdowns you are able to provide.

By activity

Q7.17.3 Break down your total gross global Scope 1 emissions by business activity.

Response 1: Row 1

Activity

Mobile Sources

Scope 1 emissions (metric tons CO2e)

5130.413

Response 2: Row 2

Activity

Stationary Sources

Scope 1 emissions (metric tons CO2e)

35006.047

Response 3: Row 3

Activity

Fugitive emissions

Scope 1 emissions (metric tons CO2e)

44.767

Q7.20 Indicate which gross global Scope 2 emissions breakdowns you are able to provide.

By business division

Q7.20.1 Break down your total gross global Scope 2 emissions by business division.

Response 1: Row 1

Business division

Offices

Scope 2, location-based (metric tons CO2e)

300.616

Scope 2, market-based (metric tons CO2e)

1.437

Response 2: Row 2

Business division

Facilities

Scope 2, location-based (metric tons CO2e)

11798.544

Scope 2, market-based (metric tons CO2e)

10461.192

Q7.22 Break down your gross Scope 1 and Scope 2 emissions between your consolidated accounting group and other entities included in your response.

Response 1: Consolidated accounting group

Scope 1 emissions (metric tons CO2e)

40181.227

Scope 2, location-based emissions (metric tons CO2e)

12099.16

Scope 2, market-based emissions (metric tons CO2e)

10462.629

Please explain

All emissions data reported in questions 7.6 and 7.7 pertain to Vibra.

Response 2: All other entities

Scope 1 emissions (metric tons CO2e)

0

Scope 2, location-based emissions (metric tons CO2e)

0

Scope 2, market-based emissions (metric tons CO2e)

0

Please explain

The corporate greenhouse gas inventory of Vibra does not include any other entities.

Q7.23 Is your organization able to break down your emissions data for any of the subsidiaries included in your CDP response?

Yes

Q7.23.1 Break down your gross Scope 1 and Scope 2 emissions by subsidiary.

Response 1: Row 1

Subsidiary name

BR Mania

Primary activity

Supermarkets, food & drugstores

Scope 1 emissions (metric tons CO2e)

0

Scope 2, location-based emissions (metric tons CO2e)

0

Scope 2, market-based emissions (metric tons CO2e)

0

Comment

Emissions associated with the subsidiary BR Mania is reported under Scope 3, as it does not represent operations directly controlled by Vibra in Brazil. BR Mania, a convenience store chain, has emissions linked to business travel, which are reported as indirect Scope 3 emissions under the business travel category, given their complementary nature to the company's core business.

Response 2: Row 2

Subsidiary name

Vibra Trading BV

Primary activity

Chemicals wholesale & distribution

Scope 1 emissions (metric tons CO2e)

0

Scope 2, location-based emissions (metric tons CO2e)

0

Scope 2, market-based emissions (metric tons CO2e)

0

Comment

Emissions associated with the subsidiary Vibra Trading BV is reported under Scope 3, as it does not represent operations directly controlled by Vibra in Brazil. Vibra Trading BV operates as an international fuel trading platform, generating indirect emissions primarily related to the life cycle of the products traded, categorized under purchased goods and services and use of sold products.

Response 3: Row 3

Subsidiary name

Vibra Trading Importadora e Exportadora Ltda.

Primary activity

Chemicals wholesale & distribution

Scope 1 emissions (metric tons CO2e)

0

Scope 2, location-based emissions (metric tons CO2e)

0

Scope 2, market-based emissions (metric tons CO2e)

0

Comment

Emissions associated with the subsidiary Vibra Trading Importadora e Exportadora Ltda. is reported under Scope 3, as it does not represent operations directly controlled by Vibra in Brazil. Vibra Trading Importadora e Exportadora Ltda. operates as an international fuel trading platform, generating indirect emissions primarily related to the life cycle of the products traded, categorized under purchased goods and services and use of sold products.

Q7.27 What are the challenges in allocating emissions to different customers, and what would help you to overcome these challenges?

Response 1: Row 1

Allocation challenges

Customer base is too large and diverse to accurately track emissions to the customer level

Please explain what would help you overcome these challenges

Evaluating the facilities involved in supplying products to clients and the sections travelled to deliver these products to our clients. We are already applying those metrics but still have to evolve in data automatization.

Response 2: Row 2

Allocation challenges

Other: Logistics chain complexity

Please explain what would help you overcome these challenges

There is a limitation in the inbound transport emissions appropriation due to the logistics chain complexity that has numerous routes to our facilities spread throughout Brazil. We need to improve data analysis.

Q7.28 Do you plan to develop your capabilities to allocate emissions to your customers in the future?

Response 1:

Do you plan to develop your capabilities to allocate emissions to your customers in the future?

Yes

Describe how you plan to develop your capabilities

Currently, the allocation metric used provides a high degree of accuracy in reflecting customer emissions, as it takes into account both the operating unit and the product sold. To expand our capacity to serve more customers, we plan to enhance our data analysis capabilities and explore automation solutions for data collection processes. For emissions related to product transportation, we are working to obtain primary data from Vibra's transportation suppliers. This will allow us to improve the accuracy of our emissions inventory and the information we provide to our customers.

Q7.29 What percentage of your total operational spend in the reporting year was on energy?

More than 0% but less than or equal to 5%

Q7.30 Select which energy-related activities your organization has undertaken.

Indicate whether your organization undertook this energy-related activity in the reporting year	
Consumption of fuel (excluding feedstocks)	Yes
Consumption of purchased or acquired electricity	Yes
Consumption of purchased or acquired heat	No
Consumption of purchased or acquired steam	Yes
Consumption of purchased or acquired cooling	No
Generation of electricity, heat, steam, or cooling	Yes

Q7.30.1 Report your organization's energy consumption totals (excluding feedstocks) in MWh.

Heating value		MWh from renewable sources	MWh from non-renewable sources	Total (renewable + non-renewable) MWh
Consumption of fuel (excluding feedstock)	LHV (lower heating value)	22316	135476	157792.00
Consumption of purchased or acquired electricity	Unable to confirm heating value	34457	4598	39055.00
Consumption of purchased or acquired steam	Unable to confirm heating value	0	44643	44643.00
Consumption of self-generated non-fuel renewable energy	Unable to confirm heating value	93		93.00
Total energy consumption	Unable to confirm heating value	56866	184717	241583.00

Q7.30.6 Select the applications of your organization’s consumption of fuel.

	Indicate whether your organization undertakes this fuel application
Consumption of fuel for the generation of electricity	Yes
Consumption of fuel for the generation of heat	Yes
Consumption of fuel for the generation of steam	Yes
Consumption of fuel for the generation of cooling	No
Consumption of fuel for co-generation or tri-generation	No

Q7.30.7 State how much fuel in MWh your organization has consumed (excluding feedstocks) by fuel type.

Response 1: Sustainable biomass

Heating value

Unable to confirm heating value

Total fuel MWh consumed by the organization

0

MWh fuel consumed for self-generation of electricity

0

MWh fuel consumed for self-generation of heat

0

MWh fuel consumed for self-generation of steam

0

Response 2: Other biomass

Heating value

LHV

Total fuel MWh consumed by the organization

22316

MWh fuel consumed for self-generation of electricity

18949

MWh fuel consumed for self-generation of heat

3367

MWh fuel consumed for self-generation of steam

0

Comment

In the 'fuel self-generation of heat' category, we accounted for the proportion of anhydrous ethanol in gasoline and biodiesel in diesel, in accordance with the standards established by Brazilian legislation. For the 'fuel consumed for self-generation of electricity' category, we considered the share of biodiesel in commercial diesel used in power generators at some of our units. It is important to note that we do not consume biofuels for self-generation of steam.

Response 3: Other renewable fuels (e.g. renewable hydrogen)

Heating value

Unable to confirm heating value

Total fuel MWh consumed by the organization

0

MWh fuel consumed for self-generation of electricity

0

MWh fuel consumed for self-generation of heat

0

MWh fuel consumed for self-generation of steam

0

Response 4: Coal

Heating value

Unable to confirm heating value

Total fuel MWh consumed by the organization

0

MWh fuel consumed for self-generation of electricity

0

MWh fuel consumed for self-generation of heat

0

MWh fuel consumed for self-generation of steam

0

Response 5: Oil

Heating value

Unable to confirm heating value

Total fuel MWh consumed by the organization

0

MWh fuel consumed for self-generation of electricity

0

MWh fuel consumed for self-generation of heat

0

MWh fuel consumed for self-generation of steam

0

Response 6: Gas

Heating value

LHV

Total fuel MWh consumed by the organization

3189

MWh fuel consumed for self-generation of electricity

0

MWh fuel consumed for self-generation of heat

3189

MWh fuel consumed for self-generation of steam

0

Response 7: Other non-renewable fuels (e.g. non-renewable hydrogen)

Heating value

LHV

Total fuel MWh consumed by the organization

132287

MWh fuel consumed for self-generation of electricity

128886

MWh fuel consumed for self-generation of heat

2719

MWh fuel consumed for self-generation of steam

682

Response 8: Total fuel

Heating value

LHV

Total fuel MWh consumed by the organization

157792

MWh fuel consumed for self-generation of electricity

147835

MWh fuel consumed for self-generation of heat

9275

MWh fuel consumed for self-generation of steam

682

Q7.30.9 Provide details on the electricity, heat, steam, and cooling your organization has generated and consumed in the reporting year.

	Total Gross generation (MWh)	Generation that is consumed by the organization (MWh)	Gross generation from renewable sources (MWh)	Generation from renewable sources that is consumed by the organization (MWh)
Electricity	128886	1328	18949	195
Heat	5173	5173	4101	4101
Steam	683	683	0	0
Cooling	0	0	0	0

Q7.30.14 Provide details on the electricity, heat, steam, and/or cooling amounts that were accounted for at a zero or near-zero emission factor in the market-based Scope 2 figure reported in 7.7.

Response 1: Row 1

Country/area

Brazil

Sourcing method

Default delivered electricity from the grid (e.g. standard product offering by an energy supplier), supported by energy attribute certificates

Energy carrier

Electricity

Low-carbon technology type

Large hydropower (>25 MW)

Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)

30000

Tracking instrument used

I-REC

Country/area of origin (generation) of the low-carbon energy or energy attribute

Brazil

Are you able to report the commissioning or re-powering year of the energy generation facility?

Yes

Commissioning year of the energy generation facility (e.g. date of first commercial operation or repowering)

1926

Comment

In 2024, we acquired more I-RECs than the amount of electricity purchased on the free market, as we included the consumption of facilities that are scheduled to migrate to the free market within the next three years. This represents 77% of Vibra’ s total electricity consumption.

Q7.30.16 Provide a breakdown by country/area of your electricity/heat/steam/cooling consumption in the reporting year.

	Brazil	Netherlands	United States of America
Consumption of purchased electricity (MWh)	39054.44	0	0
Consumption of self-generated electricity (MWh)	92.5	0	0
Consumption of purchased heat, steam, and cooling (MWh)	44642.78	0	0
Consumption of self-generated heat, steam, and cooling (MWh)	5855.56	0	0
Total electricity/heat/steam/cooling energy consumption (MWh)	89645.28	0.00	0.00

Q7.45 Describe your gross global combined Scope 1 and 2 emissions for the reporting year in metric tons CO2e per unit currency total revenue and provide any additional intensity metrics that are appropriate to your business operations.

Response 1: Row 1

Intensity figure

0.000029

Metric numerator (Gross global combined Scope 1 and 2 emissions, metric tons CO2e)

50643.86

Metric denominator

unit total revenue

Metric denominator: Unit total

172272000000

Scope 2 figure used

Market-based

% change from previous year

0.4

Direction of change

Decreased

Reasons for change

- Other emissions reduction activities
- Change in revenue
- Change in renewable energy consumption

Please explain

The reduction of Scope 1 emissions was mainly related to the use of ethanol in the fleet of light vehicles, representing about 41% of the total volume of fuel consumed. The emission reduction from this initiative was calculated based on that volume. Additionally, the decommissioning of a boiler at the Goiânia Base in December 2023 and reduced use of another at the São Luís Base also contributed to the overall reduction. In Scope 2, the reduction in emissions resulted from the use of renewable energy acquired in the free market, the purchase of 30,000 I-RECs, and the reduction in steam losses at the Lubricant Factory and the Betim Base. We also experienced an change in total revenue (denominator).

Response 2: Row 2

Intensity figure

1.66

Metric numerator (Gross global combined Scope 1 and 2 emissions, metric tons CO2e)

50643.86

Metric denominator

Other: thousand cubic meters of products

Metric denominator: Unit total

30556

Scope 2 figure used

Market-based

% change from previous year

5.14

Direction of change

Decreased

Reasons for change

- Change in renewable energy consumption
- Other emissions reduction activities
- Change in output
- Other: Others

Please explain

The reduction of Scope 1 emissions was mainly related to the use of ethanol in the fleet of light vehicles, representing about 41% of the total volume of fuel consumed. The emission reduction from this initiative was calculated based on that volume. Additionally, the decommissioning of a boiler at the Goiânia Base in December 2023 and reduced use of another at the São Luís Base also contributed to the overall reduction. In Scope 2, the reduction in emissions resulted from the use of renewable energy acquired in the free market, the purchase of 30,000 I-RECs, and the reduction in steam losses at the Lubricant Factory and the Betim Base.

Q7.52 Provide any additional climate-related metrics relevant to your business.

Response 1: Row 1

Description

Energy usage

Metric value

241489.17

Metric numerator

Electricity consumed (MWh)

Metric denominator (intensity metric only)

-

% change from previous year

9.58

Direction of change

Decreased

Please explain

In 2024, we achieved a 9.58% reduction in total energy consumption compared to 2023. This was the result of several initiatives implemented to reduce the consumption of electricity and non-renewable fuels.

Response 2: Row 2

Description

Energy usage

Metric value

28.5

Metric numerator

Energy consumption within the organization (GJ)

Metric denominator (intensity metric only)

Total volume of products sold (mil m3)

% change from previous year

9.78

Direction of change

Decreased

Please explain

We observed a progressive reduction over the years. The reduction in energy intensity represents lower energy consumption per product sold, denoting better energy efficiency in our operations.

Response 3: Row 3

Description

Waste

Metric value

2315.28

Metric numerator

Hazardous waste (ton)

Metric denominator (intensity metric only)

-

% change from previous year

23.04

Direction of change

Decreased

Please explain

Our work in the recovery of hazardous waste confirms our commitment to sustainability and environmental responsibility. In 2024, we exceeded the established goal of 88%, reaching a reuse rate of 90.34%. For the next cycle, we will continue with the objective of expanding this performance, establishing a new goal of 89% for recycling and reuse, reinforcing our commitment to developing more sustainable practices.

Q7.53 Did you have an emissions target that was active in the reporting year?

Absolute target

Q7.53.1 Provide details of your absolute emissions targets and progress made against those targets.

Response 1: Row 1

Target reference number

Abs 1

Is this a science-based target?

No, but we anticipate setting one in the next two years

Date target was set

2021-12-12

Target coverage

Organization-wide

Greenhouse gases covered by target

- Hydrofluorocarbons (HFCs)
- Methane (CH₄)
- Nitrous oxide (N₂O)
- Carbon dioxide (CO₂)

Scopes

- Scope 1
- Scope 2

Scope 2 accounting method

Market-based

End date of base year

2019-12-31

Base year Scope 1 emissions covered by target (metric tons CO2e)

47560

Base year Scope 2 emissions covered by target (metric tons CO2e)

17356

Base year total Scope 3 emissions covered by target (metric tons CO2e)

0.000

Total base year emissions covered by target in all selected Scopes (metric tons CO2e)

64916.000

Base year Scope 1 emissions covered by target as % of total base year emissions in Scope 1

100

Base year Scope 2 emissions covered by target as % of total base year emissions in Scope 2

100

Base year emissions covered by target in all selected Scopes as % of total base year emissions in all selected Scopes

100

End date of target

2024-12-31

Targeted reduction from base year (%)

8

Total emissions at end date of target covered by target in all selected Scopes (metric tons CO2e)

59722.720

Scope 1 emissions in reporting year covered by target (metric tons CO2e)

40181.227

Scope 2 emissions in reporting year covered by target (metric tons CO2e)

10462.629

Total emissions in reporting year covered by target in all selected scopes (metric tons CO2e)

50643.856

Land-related emissions covered by target

No, it does not cover any land-related emissions (e.g. non-FLAG SBT)

% of target achieved relative to base year

274.82

Target status in reporting year

Achieved

Explain target coverage and identify any exclusions

Reducing emissions from scopes 1 and 2 of 8% by 2024. The Science Based Targets Initiative (SBTi) does not provide guidance for the oil and gas sector. Only non-material emissions that are not included in the corporate inventory were excluded from the target, such as emissions from recharging fire extinguishers.

Target objective

Decarbonization of our operations

Target derived using a sectoral decarbonization approach

No

List the emissions reduction initiatives which contributed most to achieving this target

By 2024, the target was to reduce absolute emissions of Scopes 1 and 2 by 8% compared to 2019. Not only did we achieve it, we surpassed it, achieving a 22% reduction. It was a result of implementing initiatives such as the use of ethanol in our light vehicle fleet, the migration of 26 operating units to the free energy market (one of which operates with distributed generation), the reduction of vapor losses, and the acquisition of 30,000 International Renewable Energy Certificates (IRECs).

Response 2: Row 2

Target reference number

Abs 2

Is this a science-based target?

No, but we anticipate setting one in the next two years

Date target was set

2021-12-12

Target coverage

Organization-wide

Greenhouse gases covered by target

- Carbon dioxide (CO₂)
- Hydrofluorocarbons (HFCs)
- Methane (CH₄)

- Nitrous oxide (N2O)

Scopes

- Scope 1
- Scope 2

Scope 2 accounting method

Market-based

End date of base year

2019-12-31

Base year Scope 1 emissions covered by target (metric tons CO2e)

47560

Base year Scope 2 emissions covered by target (metric tons CO2e)

17356

Base year total Scope 3 emissions covered by target (metric tons CO2e)

0.000

Total base year emissions covered by target in all selected Scopes (metric tons CO2e)

64916.000

Base year Scope 1 emissions covered by target as % of total base year emissions in Scope 1

100

Base year Scope 2 emissions covered by target as % of total base year emissions in Scope 2

100

Base year emissions covered by target in all selected Scopes as % of total base year emissions in all selected Scopes

100

End date of target

2025-12-31

Targeted reduction from base year (%)

8

Total emissions at end date of target covered by target in all selected Scopes (metric tons CO2e)

59722.720

Scope 1 emissions in reporting year covered by target (metric tons CO2e)

40181.227

Scope 2 emissions in reporting year covered by target (metric tons CO2e)

10462.629

Total emissions in reporting year covered by target in all selected scopes (metric tons CO2e)

50643.856

Land-related emissions covered by target

No, it does not cover any land-related emissions (e.g. non-FLAG SBT)

% of target achieved relative to base year

274.82

Target status in reporting year

Underway

Explain target coverage and identify any exclusions

Reducing emissions from scopes 1 and 2 of 8% by 2025. The Science Based Targets Initiative (SBTi) does not provide guidance for the oil and gas sector. Only non-material emissions that are not included in the corporate inventory were excluded from the target, such as emissions from recharging fire extinguishers.

Target objective

Decarbonization of our operations

Plan for achieving target, and progress made to the end of the reporting year

In 2025, our plan for reducing Scope 1 and 2 emissions will continue to focus on the use of ethanol in our light vehicle fleet, migrating other facilities to the free energy market, and acquiring I-RECs (International Renewable Energy Certificates). Additionally, we will enhance energy efficiency across our facilities.

Target derived using a sectoral decarbonization approach

No

Response 3: Row 3

Target reference number

Abs 3

Is this a science-based target?

No, but we anticipate setting one in the next two years

Date target was set

2021-12-12

Target coverage

Organization-wide

Greenhouse gases covered by target

- Hydrofluorocarbons (HFCs)
- Nitrous oxide (N₂O)
- Carbon dioxide (CO₂)
- Methane (CH₄)

Scopes

- Scope 2
- Scope 1

Scope 2 accounting method

Market-based

End date of base year

2019-12-31

Base year Scope 1 emissions covered by target (metric tons CO₂e)

47560

Base year Scope 2 emissions covered by target (metric tons CO₂e)

17356

Base year total Scope 3 emissions covered by target (metric tons CO₂e)

0.000

Total base year emissions covered by target in all selected Scopes (metric tons CO₂e)

64916.000

Base year Scope 1 emissions covered by target as % of total base year emissions in Scope 1

100

Base year Scope 2 emissions covered by target as % of total base year emissions in Scope 2

100

Base year emissions covered by target in all selected Scopes as % of total base year emissions in all selected Scopes

100

End date of target

2026-12-31

Targeted reduction from base year (%)

67

Total emissions at end date of target covered by target in all selected Scopes (metric tons CO2e)

21422.280

Scope 1 emissions in reporting year covered by target (metric tons CO2e)

40181.227

Scope 2 emissions in reporting year covered by target (metric tons CO2e)

10462.629

Total emissions in reporting year covered by target in all selected scopes (metric tons CO2e)

50643.856

Land-related emissions covered by target

No, it does not cover any land-related emissions (e.g. non-FLAG SBT)

% of target achieved relative to base year

32.81

Target status in reporting year

Underway

Explain target coverage and identify any exclusions

Reducing emissions from scopes 1 and 2 of 67% by 2026. The Science Based Targets Initiative (SBTi) does not provide guidance for the oil and gas sector. Only non-material emissions that are not included in the corporate inventory were excluded from the target, such as emissions from recharging fire extinguishers.

Target objective

Decarbonization of our operations

Plan for achieving target, and progress made to the end of the reporting year

Our main strategy focuses on the following key initiatives to reduce emissions: - Decommissioning the Juruti thermal power plant (located in the state of Pará). After the power transmission line projects are completed, this area will be connected to the National Grid. - Increasing the use of renewable energy in our operations. - Enhancing energy efficiency across all facilities.

Target derived using a sectoral decarbonization approach

No

Q7.54 Did you have any other climate-related targets that were active in the reporting year?

Net-zero targets

Q7.54.3 Provide details of your net-zero target(s).

Response 1: Row 1

Target reference number

NZ1

Date target was set

2021-12-12

Target Coverage

Organization-wide

Targets linked to this net zero target

- Abs2
- Abs3
- Abs1

End date of target for achieving net zero

2025-12-31

Is this a science-based target?

No, but we anticipate setting one in the next two years

Scopes

- Scope 1
- Scope 2

Greenhouse gases covered by target

- Carbon dioxide (CO₂)
- Methane (CH₄)
- Hydrofluorocarbons (HFCs)
- Nitrous oxide (N₂O)

Explain target coverage and identify any exclusions

Neutralize GHG emissions from Scope 1 and 2 starting in 2025. The Science Based Targets Initiative (SBTi) does not provide guidance for the oil and gas sector.

Target objective

Decarbonization of our operations

Do you intend to neutralize any residual emissions with permanent carbon removals at the end of the target?

Yes

Do you plan to mitigate emissions beyond your value chain?

Yes, and we have already acted on this in the reporting year

Do you intend to purchase and cancel carbon credits for neutralization and/or beyond value chain mitigation?

Yes, we plan to purchase and cancel carbon credits for neutralization at the end of the target

Planned milestones and/or near-term investments for neutralization at the end of the target

Vibra's main strategy focuses on reducing emissions by decommissioning a small thermal plant, increasing the use of renewable energy, and enhancing energy efficiency across our facilities. For emissions that cannot be reduced, we have an emissions offset plan, with the primary strategy being to invest in reforestation projects aimed at capturing carbon. However, since these projects are long-term initiatives, we will also rely on the purchase of carbon credits to initiate this journey.

Describe the actions to mitigate emissions beyond your value chain

As part of the strategy to reduce Scope 3 emissions, we have already allocated more than BRL 7 billion in partnerships and investments in other companies, including the full acquisition of Comerc Energia, completed in January 2025. These resources aim to expand our portfolio of low-carbon products and services, generating value both for Vibra and our customers. In order to offer the energy that our customers

need, Vibra has been expanding its portfolio and increasing the offering of renewable energy; biofuels; and infrastructure for electromobility, through a partnership with EZVolt. It is important to consider that traditional fuels retain a key role in ensuring energy security and that the energy transition needs to happen gradually. Investment in renewable energy, while ensuring returns, is one of the five growth paths that Vibra plans to pursue by 2030.

Our portfolio includes transitional products, such as natural gas, and a wide range of renewable alternatives, including:

- Vibra Renewable Diesel - fuel with a mix of HVO, an advanced biofuel with characteristics similar to fossil diesel;
- Hydrated ethanol, including Ethanol Grid;
- Sustainable aviation fuel (SAF) - advanced biofuel with properties equivalent to fossil aviation kerosene;
- Biomethane, a sustainable alternative to gas;
- Marine diesel oil with biodiesel content;
- Lubricant with premium base oil and a lower carbon footprint, aligned with the concept of the circular economy.

In addition, we invest in technologies that boost the efficiency and performance of our products, such as lubricants (Lubrax Supera Hybrid SQ and Lubrax Top Turbo Avante Eco) and fuels (Vibra Diesel Agritop), thus reducing emissions. We also offer Carbon Neutral Podium Gasoline, whose emissions are fully offset throughout its life cycle. In the carbon credits market, in partnership with Comerc, we offer carbon credits and I-RECs

through the Carbon Table, allowing our customers to strategically reduce their environmental footprint. In addition, Comerc offers a complete portfolio of energy solutions, including distributed and centralized generation, self-production, free market, battery storage, infrastructure for electric fleets, and energy efficiency.

Target status in reporting year

Underway

Process for reviewing target

The target review process is a crucial step in ensuring that our objectives remain aligned with evolving industry standards, technological advancements, and regulatory frameworks. This process involves a comprehensive evaluation of our current performance, assessing both internal and external factors that may influence our ability to meet or exceed set goals. Regular reviews are conducted with input from key stakeholders, ensuring that our targets are both ambitious and achievable. Adjustments may be made to reflect changes in market dynamics, emerging innovations, or shifts in regulatory requirements, with a commitment to continuous improvement and alignment with best practices.

Q7.55 Did you have emissions reduction initiatives that were active within the reporting year? Note that this can include those in the planning and/or implementation phases.

Yes

Q7.55.1 Identify the total number of initiatives at each stage of development, and for those in the implementation stages, the estimated CO2e savings.

	Number of initiatives	Total estimated annual CO2e savings in metric tonnes CO2e
Under investigation	4	
To be implemented	3	36330
Implementation commenced	2	3732
Implemented	3	23146
Not to be implemented	0	

Q7.55.2 Provide details on the initiatives implemented in the reporting year in the table below.

Response 1: Row 1

Initiative category & Initiative type

Low-carbon energy consumption: Low-carbon electricity mix

Estimated annual CO2e savings (metric tonnes CO2e)

2252

Scope(s) or Scope 3 category(ies) where emissions savings occur

Scope 2 (market-based)

Voluntary/Mandatory

Voluntary

Annual monetary savings (unit currency - as specified in 1.2)

2650000

Investment required (unit currency - as specified in 1.2)

700000

Payback period

<1 year

Estimated lifetime of the initiative

>30 years

Comment

We are actively working to secure a more efficient and sustainable energy supply, with the goal of reducing operating costs while increasing the use of electricity from renewable sources. In 2024, we have a total of 25 units in the deregulated market and one unit in distributed generation. We also acquired 30,000 I-RECs (certificates verifying the purchase of renewable energy). Our target is to increase the share of renewable energy consumption to 50% by 2026. The projected annual savings are based on the potential cost reduction from transitioning electricity consumption from the regulated (captive) market to the open (free) energy market.

Response 2: Row 2

Initiative category & Initiative type

Low-carbon energy consumption: Liquid biofuels

Estimated annual CO2e savings (metric tonnes CO2e)

365

Scope(s) or Scope 3 category(ies) where emissions savings occur

Scope 1

Voluntary/Mandatory

Voluntary

Annual monetary savings (unit currency - as specified in 1.2)

0

Investment required (unit currency - as specified in 1.2)

1000000

Payback period

No payback

Estimated lifetime of the initiative

Ongoing

Comment

In 2024, approximately 41% of our light vehicle fleet transitioned from gasoline to ethanol. To calculate this reduction, we simulated the emissions that would have been generated if the vehicles running on ethanol had instead used gasoline.

Response 3: Row 3

Initiative category & Initiative type

Transportation: Other: Process optimization

Estimated annual CO2e savings (metric tonnes CO2e)

20528

Scope(s) or Scope 3 category(ies) where emissions savings occur

Scope 3 category 4: Upstream transportation & distribution

Voluntary/Mandatory

Voluntary

Annual monetary savings (unit currency - as specified in 1.2)

43200000

Investment required (unit currency - as specified in 1.2)

0

Payback period

<1 year

Estimated lifetime of the initiative

>30 years

Comment

In 2024, 24,920 tCO2 were avoided due to increased adoption of cabotage transport. Furthermore, Vibra leverages all of Brazil's railway networks for fuel transportation, further improving logistical efficiency.

Q7.55.3 What methods do you use to drive investment in emissions reduction activities?

Response 1: Row 1

Method

Financial optimization calculations

Comment

In order to define investments to reduce emissions, a mapping of all initiatives with the potential to reduce emissions was carried out and for each of them the necessary resources and the maturity to implement the solution in terms of market time were evaluated. At that moment, initiatives that could bring financial return to the company or that had low cost and few barriers to be implemented were prioritized.

Q7.73 Are you providing product level data for your organization's goods or services?

No, I am not providing data

Q7.74 Do you classify any of your existing goods and/or services as low-carbon products?

Yes

Q7.74.1 Provide details of your products and/or services that you classify as low-carbon products.

Response 1: Row 1

Level of aggregation

Group of products or services

Taxonomy used to classify product(s) or service(s) as low-carbon

Other: Brazil (RenovaBio + Green Taxonomy of the Central Bank/CMN); EU Taxonomy; CORSIA; ICMA Green Bond Principles

Type of product(s) or service(s)

Biofuels: Other: Hydrated Ethanol; Anhydrous Ethanol; Biodiesel; Hydrogenated vegetable oil; Renewable diesel; Carbon neutral gasoline;

Description of product(s) or service(s)

Vibra markets a range of biofuels, including Anhydrous Ethanol blended into gasoline (27% on average in 2024) and Biodiesel blended into diesel (14% on average in 2024). Hydrous Ethanol is also available as a full gasoline replacement. Both anhydrous ethanol and biodiesel reduce the consumption of their fossil fuel counterparts. Additionally, Hydrogenated Vegetable Oil (HVO) and Renewable Diesel can be blended into the diesel-biodiesel mix. We also offer Carbon Neutral Podium, Brazil's first gasoline with fully offset emissions. Key investments include:

Evolua, a joint venture with Copersucar, reinforces Vibra's commitment to biofuels and the energy transition. Vibra's investment in EZVolt, a startup for EV charging. EZVolt leads with a 70% share of emergency contracts for electric buses in São Paulo and holds concessions in Rio de Janeiro.

In September of 2023, we launched Carbon Neutral Podium gasoline, using carbon credits from the Amazon, benefiting 2,000 people.

Have you estimated the avoided emissions of this low-carbon product(s) or service(s)

Yes

Methodology used to calculate avoided emissions

Other: Vibra's internal methodology

Life cycle stage(s) covered for the low-carbon product(s) or services(s)

Cradle-to-grave

Functional unit used

MJ

Reference product/service or baseline scenario used

Gasoline

Life cycle stage(s) covered for the reference product/service or baseline scenario

Cradle-to-grave

Estimated avoided emissions (metric tons CO2e per functional unit) compared to reference product/service or baseline scenario

0.0000589

Explain your calculation of avoided emissions, including any assumptions

For the calculation of avoided emissions, we subtracted the emissions from ethanol from the average emissions of gasoline, using data from the RenovaBio program as a reference. It is important to clarify that the mandatory biofuel content in diesel and gasoline sold in Brazil was considered when reporting revenue generated from low-carbon products. However, in the calculation of avoided emissions, we only consider hydrous ethanol, as it has an available substitute product. Renewable Diesel R5, with 5% renewable content, results in a 3.24% reduction in emissions, while HVO achieves a 91% reduction according to life cycle assessment.

Revenue generated from low-carbon product(s) or service(s) as % of total revenue in the reporting year

6.99

Q7.79 Has your organization retired any project-based carbon credits within the reporting year?

Yes

Q7.79.1 Provide details of the project-based carbon credits retired by your organization in the reporting year.

Response 1: Row 1

Project type

Wind

Type of mitigation activity

Carbon removal

Project description

The credits are linked to the Campo Largo and Umburanas Wind Farm Complex, located in the state of Bahia, which converts the kinetic energy of the wind into electricity and enhances the socioeconomic development of local communities.

Credits retired by your organization from this project in the reporting year (metric tons CO2e)

55000

Purpose of retirement

Voluntary offsetting

Are you able to report the vintage of the credits at retirement?

Yes

Vintage of credits at retirement

2016

Were these credits issued to or purchased by your organization?

Purchased

Carbon-crediting program by which the credits were issued

CDM (Clean Development Mechanism)

Method the program uses to assess additionality for this project

Other: Grid-connected electricity generation from renewable sources

Approaches by which the selected program requires this project to address reversal risk

No requirements

Potential sources of leakage the selected program requires this project to have assessed

Other: ACM0002 (Grid-connected electricity generation from renewable sources)

Provide details of other issues the selected program requires projects to address

The \’ Brazilian PoA for NAMA incentivized NCRE Projects\’ (PoA 10286) requires participating projects to address several issues beyond greenhouse gas emission reductions, including conducting an environmental impact assessment to identify and mitigate potential negative effects on the environment, such as impacts on biodiversity, water resources, and land use; social and community considerations, ensuring that local communities benefit and are engaged through participation and benefit-sharing mechanisms; compliance with broader sustainability criteria, such as alignment with national renewable energy targets and energy access objectives; adherence to all applicable national and local laws and regulations, including environmental permits and grid interconnection standards; monitoring and reporting of additional performance indicators, such as energy production and fuel savings; identification and mitigation of risks, including reversal risk, leakage, or technological failure; and demonstration of additionality and eligibility, proving that emission reductions would not occur without the PoA incentives and that projects remain within the program’ s scope.

Please explain

Retirement of 55,000 carbon credits from the CDM PoA 10286 project: Campo Largo I, registered with the UNFCCC (United Nations) on November 27, 2024, for the purpose of complying with the Municipality of Rio de Janeiro’ s ISS Neutro Program, in accordance with Municipal Law No. 7,907/2023 and Municipal Decree No. 53,288/2023, to offset the GHG emissions (entirety of scopes 1 and 2) of 2023 from VIBRA ENERGIA S.A., with the purchase intermediated by COMERC’ s Carbon Desk. This program aims to encourage companies in Rio

de Janeiro to offset their GHG emissions.

Q9.1 Are there any exclusions from your disclosure of water-related data?

Yes

Q9.1.1 Provide details on these exclusions.

Response 1: Row 1

Exclusion

Specific groups, businesses, or organizations

Description of exclusion

Units where we have shared product storage with other companies, and the units are operated by third-party companies.

Reason for exclusion

Data is not available

Primary reason why data is not available

Not an immediate strategic priority

Percentage of water volume the exclusion represents

Unknown

Please explain

The excluded volume is already monitored by the companies with direct responsibility, making it immaterial for VIBRA to track this volume.

Q9.2 Across all your operations, what proportion of the following water aspects are regularly measured and monitored?

Response 1: Water withdrawals - total volumes

% of sites/facilities/operations

100%

Frequency of measurement

Monthly

Method of measurement

Water companies bills and hydrometer

Please explain

Water withdrawal volumes are one of our key environmental performance indicators. We monitor water withdrawal monthly through internal indicator control systems and disclose the total annual volume externally.

Our responses refer exclusively to our own operational facilities. For our organization, “facilities” are defined as the locations where our operations are carried out. All such facilities are monitored for water withdrawal volumes.

Response 2: Water withdrawals - volumes by source

% of sites/facilities/operations

51-75

Frequency of measurement

Monthly

Method of measurement

Hydrometer

Please explain

In some facilities, we do not yet monitor all sources of water withdrawal. However, we are currently in the mapping phase to enable full accounting of all volumes in the near future.

Response 3: Water withdrawals quality

% of sites/facilities/operations

100%

Frequency of measurement

Monthly

Method of measurement

Laboratory analysis

Please explain

At facilities where surface or groundwater is abstracted, we monitor water quality in accordance with consumption standards relevant to each use.

Response 4: Water discharges - total volumes

% of sites/facilities/operations

1-25

Frequency of measurement

Monthly

Method of measurement

Parshall gutter with gauge

Please explain

At our lubricant industrial complex and administrative headquarters, we operate an effluent treatment station and monitor the volume of discharged effluents on a monthly basis.

Response 5: Water discharges - volumes by destination

% of sites/facilities/operations

Not monitored

Please explain

Vibra doesn't monitor the discharge volume.

Response 6: Water discharges - volumes by treatment method

% of sites/facilities/operations

Not monitored

Please explain

Vibra doesn't monitor the volume by treatment method.

Response 7: Water discharge quality - by standard effluent parameters

% of sites/facilities/operations

100%

Frequency of measurement

Quarterly

Method of measurement

Laboratory analysis

Please explain

We conduct regular monitoring of effluent discharges at all facilities where effluents are released into water bodies. The parameters analyzed are aligned with applicable local environmental regulations, ensuring compliance and responsible water management.

Response 8: Water discharge quality - emissions to water (nitrates, phosphates, pesticides, and/or other priority substances)

% of sites/facilities/operations

Not monitored

Please explain

Vibra does not monitor these parameters because they are not considered pollutants associated with our operational activities.

Response 9: Water discharge quality - temperature

% of sites/facilities/operations

100%

Frequency of measurement

Quarterly

Method of measurement

Laboratory analysis

Please explain

We carry out periodic monitoring of effluent discharges at all facilities where effluents are released into natural water bodies.

Response 10: Water consumption - total volume

% of sites/facilities/operations

Not monitored

Please explain

As we do not currently have data on the volume of effluents discharged, we are unable to accurately calculate the volume of water consumed.

Response 11: Water recycled/reused

% of sites/facilities/operations

1-25

Frequency of measurement

Monthly

Method of measurement

Hydrometers

Please explain

At our administrative headquarters in Rio de Janeiro and at one of our operational facilities in Duque de Caxias (RJ), we have implemented rainwater harvesting systems and wastewater treatment processes for reuse purposes.

Response 12: The provision of fully-functioning, safely managed WASH services to all workers

% of sites/facilities/operations

100%

Frequency of measurement

Monthly

Method of measurement

Laboratory analysis

Please explain

At facilities where surface or groundwater is abstracted, we monitor water quality based on consumption standards applicable to each type of use, ensuring compliance with local regulations and operational requirements.

Q9.2.2 What are the total volumes of water withdrawn, discharged, and consumed across all your operations, how do they compare to the previous reporting year, and how are they forecasted to change?

Response 1: Total withdrawals

Volume (megaliters/year)

353.66

Comparison with previous reporting year

Higher

Primary reason for comparison with previous reporting year

Unknown

Five-year forecast

About the same

Primary reason for forecast

Unknown

Please explain

In the current reporting year, we observed an increase in water consumption across our operations compared to the previous year.

Although the specific drivers of this increase have not yet been identified, we are committed to improving our monitoring systems and data analysis to better understand consumption patterns and ensure efficient water use.

Response 2: Total discharges

Volume (megaliters/year)

0

Comparison with previous reporting year

About the same

Primary reason for comparison with previous reporting year

Unknown

Five-year forecast

Unknown

Primary reason for forecast

Unknown

Please explain

We do not currently monitor the quantity of this parameter.

Response 3: Total consumption

Volume (megaliters/year)

0

Comparison with previous reporting year

About the same

Primary reason for comparison with previous reporting year

Unknown

Five-year forecast

Unknown

Primary reason for forecast

Unknown

Please explain

As we do not currently have data on the volume of effluents discharged, we are unable to accurately calculate the volume of water consumed.

Q9.2.4 Indicate whether water is withdrawn from areas with water stress, provide the volume, how it compares with the previous reporting year, and how it is forecasted to change.

Response 1:

Withdrawals are from areas with water stress

Yes

Volume withdrawn from areas with water stress (megaliters)

3.32

Comparison with previous reporting year

About the same

Primary reason for comparison with previous reporting year

Unknown

Five-year forecast

About the same

Primary reason for forecast

Increase/decrease in business activity

% of total withdrawals that are withdrawn from areas with water stress

0.94

Identification tool

WRI Aqueduct

Please explain

Vibra has an operational unit in the state of Ceará, an area classified as being under high water stress according to the WRI Aqueduct tool. In this location, general water management practices are adopted to address water-related risks.

Q9.2.7 Provide total water withdrawal data by source.

Response 1: Fresh surface water, including rainwater, water from wetlands, rivers, and lakes

Relevance

Relevant

Volume (megaliters/year)

11.42

Comparison with previous reporting year

About the same

Primary reason for comparison with previous reporting year

Unknown

Please explain

Water consumption remained relatively stable compared to the previous year, with only a slight variation observed.

Response 2: Brackish surface water/Seawater

Relevance

Not relevant

Please explain

NA

Response 3: Groundwater - renewable

Relevance

Relevant

Volume (megaliters/year)

22.69

Comparison with previous reporting year

Lower

Primary reason for comparison with previous reporting year

Unknown

Please explain

There was a decrease in the volume of renewable groundwater during the year.

Response 4: Groundwater - non-renewable

Relevance

Not relevant

Please explain

NA

Response 5: Produced/Entrained water

Relevance

Not relevant

Please explain

NA

Response 6: Third party sources

Relevance

Relevant

Volume (megaliters/year)

313.96

Comparison with previous reporting year

Higher

Primary reason for comparison with previous reporting year

Unknown

Please explain

There was a slight increase in third-party water withdrawal in 2024.

Q9.3 In your direct operations and upstream value chain, what is the number of facilities where you have identified substantive water-related dependencies, impacts, risks, and opportunities?

Response 1: Direct operations

Identification of facilities in the value chain stage

No, we have not assessed this value chain stage for facilities with water-related dependencies, impacts, risks, and opportunities, and are not planning to do so in the next 2 years

Please explain

NA

Response 2: Upstream value chain

Identification of facilities in the value chain stage

No, we have not assessed this value chain stage for facilities with water-related dependencies, impacts, risks, and opportunities, and are not planning to do so in the next 2 years

Please explain

NA

Q9.4 Could any of your facilities reported in 9.3.1 have an impact on a requesting CDP supply chain member?

No facilities were reported in 9.3.1

Q9.5 Provide a figure for your organization’s total water withdrawal efficiency.

Response 1:

Revenue (currency)

172272000000

Total water withdrawal efficiency

487111915.40

Anticipated forward trend

Unknown

Q9.12 Provide any available water intensity values for your organization’s products or services.

Response 1: Row 1

Product name

Sale and distribution of fuels and chemical products.

Water intensity value

487111915.4

Numerator: Water aspect

Water withdrawn

Denominator

The same used in 9.5

Comment

Our production processes do not involve intensive water use, 80% of the water consumption is divided between human supply, unit cleaning, and supplying fire protection systems in the operational facilities. The use for these purposes occurs only in cases of emergency, simulations, or testing.

Q9.13 Do any of your products contain substances classified as hazardous by a regulatory authority?

Yes

Q9.13.1 What percentage of your company's revenue is associated with products containing substances classified as hazardous by a regulatory authority?

Response 1: Row 1

Regulatory classification of hazardous substances

Brazilian Regulatory Standards

% of revenue associated with products containing substances in this list

21-40

Please explain

Gasoline contains benzene, which is classified as a carcinogenic substance.

Q9.14 Do you classify any of your current products and/or services as low water impact?

Response 1:

Products and/or services classified as low water impact

No, and we do not plan to address this within the next two years

Primary reason for not classifying any of your current products and/or services as low water impact

Important but not an immediate business priority

Please explain

Despite the importance water-related issues is not treated as a material topic for the development of the company's activities.

Q9.15 Do you have any water-related targets?

Yes

Q9.15.1 Indicate whether you have targets relating to water pollution, water withdrawals, WASH, or other water-related categories.

Response 1: Water pollution

Target set in this category

No, and we do not plan to within the next two years

Please explain

Despite not having a specific goal, we carry out periodic monitor of the quality of the effluent discharged into water bodies from all operational facilities. If there is any non-compliance with the standards, an immediate action plan is implemented to resolve the issue.

Response 2: Water withdrawals

Target set in this category

Yes

Response 3: Water, Sanitation, and Hygiene (WASH) services

Target set in this category

No, and we do not plan to within the next two years

Please explain

Despite not having a specific goal, we carry out periodic monitor of the quality of the water for consumption from all facilities that have direct surface water ou groundwater withdrawal. If there is any non-compliance with the standards, an immediate action plan is implemented to resolve the issue.

Response 4: Other

Target set in this category

No, but we plan to within the next two years

Please explain

We are studying a specific target for reuse water in our facilities.

Q9.15.2 Provide details of your water-related targets and the progress made.

Response 1: Row 1

Target reference number

Target 1

Target coverage

Organization-wide (direct operations only)

Category of target & Quantitative metric

Water withdrawals: Reduction in total water withdrawals

Date target was set

2022-12-31

End date of base year

2024-12-31

Base year figure

383200

End date of target year

2025-12-31

Target year figure

344880

Reporting year figure

353660

Target status in reporting year

Underway

% of target achieved relative to base year

77

Global environmental treaties/initiatives/ frameworks aligned with or supported by this target

None, alignment not assessed

Explain target coverage and identify any exclusions

Through a computerized management system, we monitor monthly all Vibra facilities water withdrawal, to identify any increases and/or or reductions and their causes and, with that, apply a action plan when necessary.

Plan for achieving target, and progress made to the end of the reporting year

Initiatives focused on optimizing resource consumption, including operational adjustments, awareness campaigns, and improvements in monitoring systems.

Further details of target

We reiterate our goal to reduce water withdrawal in our facilities by at least 10% by the end of 2025 compared to 2019 consumption.

Q10.1 Do you have plastics-related targets, and if so what type?

Response 1:

Targets in place

Yes

Target type and metric

- Other: Other: Implemented circular business model
- End-of-life management: Increase the proportion of recyclable plastic waste that is collected, sorted, and recycled

Please explain

We are founding members of the Jogue Limpo Institute (Sectoral Agreement), which focuses on carrying out reverse logistics for used plastic packaging for lubricating oil. The goal for 2024 is the environmentally responsible disposal of 23% of the volume placed on the market, up from the 2023 target of 22%, with Jogue Limpo having achieved 24,9%.

In alignment with our commitment to sustainability, we were the first company in the sector to join the UN Global Compact's Circular Connection Movement in Brazil - an initiative aimed at accelerating the achievement of SDG 12 targets (Responsible Consumption and Production), in accordance with the principles of the Circular Economy.

Q10.2 Indicate whether your organization engages in the following activities.

Response 1: Production/commercialization of plastic polymers (including plastic converters)

Activity applies

No

Comment

Vibra does not engage in the production or commercialization of plastic polymers, including plastic converters.

Response 2: Production/commercialization of durable plastic goods and/or components (including mixed materials)

Activity applies

No

Comment

Vibra does not engage in the production or commercialization of durable plastic goods and/or components, including mixed materials.

Response 3: Usage of durable plastics goods and/or components (including mixed materials)

Activity applies

No

Comment

Vibra does not engage in the usage of durable plastic goods and/or components, including mixed materials.

Response 4: Production/commercialization of plastic packaging

Activity applies

No

Comment

Vibra does not engage in the production or commercialization of plastic packaging.

Response 5: Production/commercialization of goods/products packaged in plastics

Activity applies

Yes

Comment

Certain products offered by Vibra, such as lubricants, and chemicals are packaged in plastic containers.

Response 6: Provision/commercialization of services that use plastic packaging (e.g., food services)

Activity applies

No

Comment

Vibra does not engage in the provision or commercialization of services that use plastic packaging, such as food services.

Response 7: Provision of waste management and/or water management services

Activity applies

Yes

Comment

Vibra provides reverse logistics services for drums and used lubricating oil (OLUC) to its customers.

Response 8: Provision of financial products and/or services for plastics-related activities

Activity applies

No

Comment

Vibra does not provide financial products or services for plastics-related activities.

Response 9: Other activities not specified

Activity applies

No

Comment

Vibra does not engage in any other specific activities involving plastics.

Q10.5 Provide the total weight of plastic packaging sold and/or used and indicate the raw material content.

Response 1: Plastic packaging used

Total weight during the reporting year (Metric tons)

9141.01

Raw material content percentages available to report

- % virgin fossil-based content
- % post-consumer recycled content

% virgin fossil-based content

94

% post-consumer recycled content

6

Please explain

In 2024, we continued the gradual increase in the use of PCR (post-consumer recycled) HDPE (high-density polyethylene) resin in plastic packaging. During the year, 95% of the 20-liter drums processed in our Lubricant Complex used recycled resin, reducing virgin resin consumption by 20% (approximately 550 tons/year). By 2025, the goal is to increase the PCR resin content in 20L drums from 20% to 40%. In addition, the PCR resin will be used in 0.5L, 1L and 3L vials and caps, making up 20% of each container's weight. The expectation is to use, for the labels, a liner (the backing layer of the adhesive, discarded after applying the label) made of PCR PET (post-consumer recycled polyethylene terephthalate), instead of virgin PET (new plastic). The initiative guarantees the same physical resistance as virgin PET, but with a recycled material, reducing environmental impacts and promoting sustainability.

Q10.5.1 Indicate the circularity potential of the plastic packaging you sold and/or used.

Response 1: Plastic packaging used

Percentages available to report for circularity potential

% recyclable in practice and at scale

% of plastic packaging that is recyclable in practice at scale

97

Please explain

The Jogue Limpo Institute successfully directs 97% of the total plastic collected through the program to the recycling process.

Q11.2 What actions has your organization taken in the reporting year to progress your biodiversity-related commitments?

Response 1:

Actions taken in the reporting period to progress your biodiversity-related commitments

Yes, we are taking actions to progress our biodiversity-related commitments

Type of action taken to progress biodiversity-related commitments

Species management

Q11.3 Does your organization use biodiversity indicators to monitor performance across its activities?

No, we do not use indicators, but plan to within the next two years

Q11.4 Does your organization have activities located in or near to areas important for biodiversity in the reporting year?

Response 1: Legally protected areas

Indicate whether any of your organization's activities are located in or near to this type of area important for biodiversity

Yes

Comment

Some units are located in a permanent preservation area in accordance with Law 12651/12, or in other protected areas, as APA and APE.

Response 2: UNESCO World Heritage sites

Indicate whether any of your organization's activities are located in or near to this type of area important for biodiversity

No

Comment

We do not have activities near these important biodiversity areas.

Response 3: UNESCO Man and the Biosphere Reserves

Indicate whether any of your organization's activities are located in or near to this type of area important for biodiversity

No

Comment

We do not have activities near these important biodiversity areas.

Response 4: Ramsar sites

Indicate whether any of your organization's activities are located in or near to this type of area important for biodiversity

No

Comment

We do not have activities near these important biodiversity areas.

Response 5: Key Biodiversity Areas

Indicate whether any of your organization's activities are located in or near to this type of area important for biodiversity

No

Comment

We do not have activities near these important biodiversity areas.

Response 6: Other areas important for biodiversity

Indicate whether any of your organization's activities are located in or near to this type of area important for biodiversity

No

Comment

We do not have activities near these important biodiversity areas.

Q11.4.1 Provide details of your organization's activities in the reporting year located in or near to areas important for biodiversity.

Response 1: Row 1

Types of area important for biodiversity

Legally protected areas

Protected area category (IUCN classification)

Unknown

Country/area

Brazil

Name of the area important for biodiversity

Integral Protected Areas next to Oil Terminals: Trombetas River Biological Reserve, part of the Amazon Rainforest biome. Guará Biological Reserve, part of the Cerrado biome. Taquari River State Park, part of Pantanal and Cerrado biomes. Cocó State Park, part of the coastal marine biome. Araucarias Natural Municipal Park, part of the Atlantic Rainforest biome. Ipiranga Fontains State Park, part of the Atlantic Rainforest biome. Bacanga State Park, part of the coastal marine biome.

Proximity

Up to 70 km

Briefly describe your organization's activities in the reporting year located in or near to the selected area

Petroleum-derived fuels and Biofuel's products storage and transferring.

Indicate whether any of your organization's activities located in or near to the selected area could negatively affect biodiversity

Yes, but mitigation measures have been implemented

Mitigation measures implemented within the selected area

- Physical controls
- Abatement controls
- Operational controls
- Project design
- Other: Emergency Response Plan - 24/7 central emergency - employee training

Explain how your organization's activities located in or near to the selected area could negatively affect biodiversity, how this was assessed, and describe any mitigation measures implemented

Our organization works with products that can pollute the environment and be harmful to species in case of accidental events causing leakage, emissions or wastewater discharge above the legal standards. We work to protect fauna and flora in the environments where we operate. Our actions are guided by our Safety, Health and Environment Policy, based on national and local legislation, international guidelines, and best market practices. We have corporate HSE and operational procedures and standards, and our workforce is trained on them. We have internal standards for biodiversity management in our operational units, with guidelines for the management of flora, and eventual fauna that may enter our units. We surveyed aspects and impacts on biodiversity and mapped sensitive and protected areas around our activities to support our environmental and risk management actions.

Our Terminals are built according to national and international standards, equipped to immediately interrupt, and contain any leakages. In case of emergency, we have an Emergency Response Plan to stop and mitigate negative impacts, including a team at the Terminal trained and equipped to act, as well as mutual contingency plans and contracts with external companies to act if necessary. We have a 24/7 central emergency and a communication plan ready to act whenever is necessary. All incidents and accidents are investigated, monitored through KPIs and reported weekly to the board of executives. All the Terminals have permits to operate. We regularly control our environmental performance, monitoring wastewater discharge, hazardous solid waste generation and disposal, emissions, and noise, reporting it to the environmental protect agency. We regularly audit all our Terminals, verifying operational and maintenance aspects, as well as compliance with HSE requirements. In 2023 we internally audited 09 units (SIGA, internal IMS,) 43 units for operational and maintenance aspects (AuditGeo), and 21 externally audited units (external IMS, CONAMA 306 and related).

Q13.1 Indicate if any environmental information included in your CDP response (not already reported in 7.9.1/2/3, 8.9.1/2/3/4, and 9.3.2) is verified and/or assured by a third party?

Yes

Q13.1.1 Which data points within your CDP response are verified and/or assured by a third party, and which standards were used?

Response 1: Row 1

Environmental issue for which data has been verified and/or assured

Climate change

Disclosure module and data verified and/or assured

- Environmental performance - Climate change: Fuel consumption
- Environmental performance - Climate change: Year on year change in emissions intensity (Scope 1 and 2)
- Environmental performance - Climate change: Waste data
- Environmental performance - Climate change: Year on year change in absolute emissions (Scope 1 and 2)
- Environmental performance - Climate change: Renewable Electricity/Steam/Heat/Cooling generation
- Environmental performance - Climate change: Electricity/Steam/Heat/Cooling consumption
- Environmental performance - Climate change: Renewable fuel consumption
- Environmental performance - Climate change: Electricity/Steam/Heat/Cooling generation
- Environmental performance - Climate change: Year on year change in absolute emissions (Scope 3)
- Environmental performance - Climate change: Emissions reduction initiatives/activities
- Environmental performance - Climate change: Renewable Electricity/Steam/Heat/Cooling consumption
- Environmental performance - Climate change: Progress against targets

Verification/assurance standard

General standards: Other general verification standard: Global Reporting Initiative (GRI), the Sustainability Accounting Standards Board (SASB) and PE-493 - Procedure for Verification of GRI Sustainability Reports

Further details of the third-party verification/assurance process

ABNT performed independent assurance activities in accordance with the standards and principles of the Global Reporting Initiative (GRI), the Sustainability Accounting Standards Board (SASB) and PE-493 - Procedure for Verification of GRI Sustainability Reports.

Attach verification/assurance evidence/report (optional)

ENG RS24_Vibra_D4a.pdf

Q13.2 Use this field to provide any additional information or context that you feel is relevant to your organization's response. Please note that this field is optional and is not scored.

We do not have additional information to provide at this time beyond what has already been outlined in our response.

Q13.3 Provide the following information for the person that has signed off (approved) your CDP response.

Response 1:

Job title

Internal Communications and ESG Manager

Corresponding job category

Environment/Sustainability manager

Q13.4 Please indicate your consent for CDP to share contact details with the Pacific Institute to support content for its Water Action Hub website.

Yes, CDP may share our Disclosure Submission Lead contact details with the Pacific Institute

Question Number	Question	Subquestion	Attachment
Q4.12.1	Provide details on the information published about your organization's response to environmental issues for this reporting year in places other than your CDP response. Please attach the publication.	Attach the relevant publication	ENG RS24_Vibra_D4a (1).pdf
Q4.6.1	Provide details of your environmental policies.	Attach the policy	Climate Change and Energy Transition Policy_EN_US.pdf
Q13.1.1	Which data points within your CDP response are verified and/or assured by a third party, and which standards were used?	Attach verification/assurance evidence/report (optional)	ENG RS24_Vibra_D4a.pdf
Q7.9.3	Provide further details of the verification/assurance undertaken for your Scope 3 emissions and attach the relevant statements.	Attach the statement	367.053_25 Verification Statement.pdf
Q7.9.2	Provide further details of the verification/assurance undertaken for your Scope 2 emissions and attach the relevant statements.	Attach the statement	367.053_25 Verification Statement.pdf
Q4.11	In the reporting year, did your organization engage in activities that could directly or indirectly influence policy, law, or regulation that may (positively or negatively) impact the environment?	Attach commitment or position statement	Climate Change and Energy Transition Policy_EN_US.pdf
Q4.1	Does your organization have a board of directors or an equivalent governing body?	Attach the policy (optional)	Política DE&I; Vibra_site externo EN.pdf
Q4.6.1	Provide details of your environmental policies.	Attach the policy	Health, Safety and Environment Policy.pdf
Q7.9.2	Provide further details of the verification/assurance undertaken for your Scope 2 emissions and attach the relevant statements.	Attach the statement	367.053_25 Verification Statement.pdf
Q4.12.1	Provide details on the information published about your organization's response to environmental issues for this reporting year in places other than your CDP response. Please attach the publication.	Attach the relevant publication	ENG RS24_Vibra_D4a (1).pdf

Question Number	Question	Subquestion	Attachment
Q5.2	Does your organization's strategy include a climate transition plan?	Attach any relevant documents which detail your climate transition plan (optional)	Climate Change and Energy Transition Policy_EN_US.pdf
Q7.9.1	Provide further details of the verification/assurance undertaken for your Scope 1 emissions, and attach the relevant statements.	Attach the statement	367.053_25 Verification Statement.pdf,367.053_25 Verification Statement.pdf