

Vibra Energia

2024 CDP Corporate Questionnaire 2024

Word version

Important: this export excludes unanswered questions

This document is an export of your organization's CDP questionnaire response. It contains all data points for questions that are answered or in progress. There may be questions or data points that you have been requested to provide, which are missing from this document because they are currently unanswered. Please note that it is your responsibility to verify that your questionnaire response is complete prior to submission. CDP will not be liable for any failure to do so.

[Terms of disclosure for corporate questionnaire 2024 - CDP](#)

▪

Contents

C1. Introduction.....	8
(1.1) In which language are you submitting your response?	8
(1.2) Select the currency used for all financial information disclosed throughout your response.	8
(1.3) Provide an overview and introduction to your organization.	8
(1.4) 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.....	9
(1.4.1) What is your organization's annual revenue for the reporting period?	9
(1.5) Provide details on your reporting boundary.	9
(1.6) Does your organization have an ISIN code or another unique identifier (e.g., Ticker, CUSIP, etc.)?	10
(1.7) Select the countries/areas in which you operate.	12
(1.8) Are you able to provide geolocation data for your facilities?	12
(1.8.1) Please provide all available geolocation data for your facilities.	12
(1.24) Has your organization mapped its value chain?	30
(1.24.1) Have you mapped where in your direct operations or elsewhere in your value chain plastics are produced, commercialized, used, and/or disposed of?	31
C2. Identification, assessment, and management of dependencies, impacts, risks, and opportunities	33
(2.1) 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?	33
(2.2) Does your organization have a process for identifying, assessing, and managing environmental dependencies and/or impacts?	35
(2.2.1) Does your organization have a process for identifying, assessing, and managing environmental risks and/or opportunities?	35
(2.2.2) Provide details of your organization's process for identifying, assessing, and managing environmental dependencies, impacts, risks, and/or opportunities.....	35
(2.2.7) Are the interconnections between environmental dependencies, impacts, risks and/or opportunities assessed?	46
(2.3) Have you identified priority locations across your value chain?	46
(2.4) How does your organization define substantive effects on your organization?	47
(2.5) 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?	56
(2.5.1) Describe how your organization minimizes the adverse impacts of potential water pollutants on water ecosystems or human health associated with your activities.	56

C3. Disclosure of risks and opportunities..... 59

(3.1) 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?.....	59
(3.1.1) 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.	60
(3.1.2) Provide the amount and proportion of your financial metrics from the reporting year that are vulnerable to the substantive effects of environmental risks.	66
(3.3) In the reporting year, was your organization subject to any fines, enforcement orders, and/or other penalties for water-related regulatory violations?	67
(3.3.1) Provide the total number and financial value of all water-related fines.	68
(3.5) Are any of your operations or activities regulated by a carbon pricing system (i.e. ETS, Cap & Trade or Carbon Tax)?	69
(3.5.1) Select the carbon pricing regulation(s) which impact your operations.	69
(3.5.2) Provide details of each Emissions Trading Scheme (ETS) your organization is regulated by.	69
(3.5.4) What is your strategy for complying with the systems you are regulated by or anticipate being regulated by?	70
(3.6) 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?	71
(3.6.1) 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.	71
(3.6.2) Provide the amount and proportion of your financial metrics in the reporting year that are aligned with the substantive effects of environmental opportunities.	77

C4. Governance 79

(4.1) Does your organization have a board of directors or an equivalent governing body?	79
(4.1.1) Is there board-level oversight of environmental issues within your organization?	79
(4.1.2) 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.	80
(4.2) Does your organization's board have competency on environmental issues?	83
(4.3) Is there management-level responsibility for environmental issues within your organization?	84
(4.3.1) Provide the highest senior management-level positions or committees with responsibility for environmental issues (do not include the names of individuals).	85
(4.5) Do you provide monetary incentives for the management of environmental issues, including the attainment of targets?	87
(4.5.1) Provide further details on the monetary incentives provided for the management of environmental issues (do not include the names of individuals).	88
(4.6) Does your organization have an environmental policy that addresses environmental issues?	89
(4.6.1) Provide details of your environmental policies.	89
(4.10) Are you a signatory or member of any environmental collaborative frameworks or initiatives?	92

(4.11) 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?	93
(4.11.1) 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?	94
(4.11.2) 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.	99
(4.12) Have you published information about your organization's response to environmental issues for this reporting year in places other than your CDP response?	101
(4.12.1) 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.	101

C5. Business strategy..... 105

(5.1) Does your organization use scenario analysis to identify environmental outcomes?	105
(5.1.1) Provide details of the scenarios used in your organization's scenario analysis.	106
(5.1.2) Provide details of the outcomes of your organization's scenario analysis.	108
(5.2) Does your organization's strategy include a climate transition plan?	109
(5.3) Have environmental risks and opportunities affected your strategy and/or financial planning?.....	112
(5.3.1) Describe where and how environmental risks and opportunities have affected your strategy.....	113
(5.3.2) Describe where and how environmental risks and opportunities have affected your financial planning.	116
(5.4) In your organization's financial accounting, do you identify spending/revenue that is aligned with your organization's climate transition?	117
(5.9) 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?.....	118
(5.10) Does your organization use an internal price on environmental externalities?	119
(5.11) Do you engage with your value chain on environmental issues?	119
(5.11.1) Does your organization assess and classify suppliers according to their dependencies and/or impacts on the environment?	120
(5.11.2) Does your organization prioritize which suppliers to engage with on environmental issues?	121
(5.11.5) Do your suppliers have to meet environmental requirements as part of your organization's purchasing process?	122
(5.11.6) 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.	123
(5.11.7) Provide further details of your organization's supplier engagement on environmental issues.	126
(5.11.9) Provide details of any environmental engagement activity with other stakeholders in the value chain.	129
(5.12) Indicate any mutually beneficial environmental initiatives you could collaborate on with specific CDP Supply Chain members.	135

(5.13) Has your organization already implemented any mutually beneficial environmental initiatives due to CDP Supply Chain member engagement?	144
(5.13.1) Specify the CDP Supply Chain members that have prompted your implementation of mutually beneficial environmental initiatives and provide information on the initiatives.....	145
C6. Environmental Performance - Consolidation Approach	148
(6.1) Provide details on your chosen consolidation approach for the calculation of environmental performance data.....	148
C7. Environmental performance - Climate Change.....	151
(7.1) Is this your first year of reporting emissions data to CDP?	151
(7.1.1) 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?.....	151
(7.1.2) Has your emissions accounting methodology, boundary, and/or reporting year definition changed in the reporting year?	151
(7.2) Select the name of the standard, protocol, or methodology you have used to collect activity data and calculate emissions.	152
(7.3) Describe your organization's approach to reporting Scope 2 emissions.	152
(7.4) 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?	152
(7.4.1) Provide details of the sources of Scope 1, Scope 2, or Scope 3 emissions that are within your selected reporting boundary which are not included in your disclosure.	152
(7.5) Provide your base year and base year emissions.	154
(7.6) What were your organization's gross global Scope 1 emissions in metric tons CO ₂ e?	157
(7.7) What were your organization's gross global Scope 2 emissions in metric tons CO ₂ e?	158
(7.8) Account for your organization's gross global Scope 3 emissions, disclosing and explaining any exclusions.	158
(7.9) Indicate the verification/assurance status that applies to your reported emissions.	166
(7.9.1) Provide further details of the verification/assurance undertaken for your Scope 1 emissions, and attach the relevant statements.	167
(7.9.2) Provide further details of the verification/assurance undertaken for your Scope 2 emissions and attach the relevant statements.	168
(7.9.3) Provide further details of the verification/assurance undertaken for your Scope 3 emissions and attach the relevant statements.	170
(7.10) How do your gross global emissions (Scope 1 and 2 combined) for the reporting year compare to those of the previous reporting year?	172
(7.10.1) 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.	172
(7.10.2) 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?	177
(7.12) Are carbon dioxide emissions from biogenic carbon relevant to your organization?	178

(7.12.1) Provide the emissions from biogenic carbon relevant to your organization in metric tons CO2.	178
(7.15) Does your organization break down its Scope 1 emissions by greenhouse gas type?	178
(7.15.1) Break down your total gross global Scope 1 emissions by greenhouse gas type and provide the source of each used global warming potential (GWP).	178
(7.16) Break down your total gross global Scope 1 and 2 emissions by country/area.	180
(7.17) Indicate which gross global Scope 1 emissions breakdowns you are able to provide.	180
(7.17.3) Break down your total gross global Scope 1 emissions by business activity.	181
(7.20) Indicate which gross global Scope 2 emissions breakdowns you are able to provide.	181
(7.20.1) Break down your total gross global Scope 2 emissions by business division.	181
(7.22) Break down your gross Scope 1 and Scope 2 emissions between your consolidated accounting group and other entities included in your response.	182
(7.23) Is your organization able to break down your emissions data for any of the subsidiaries included in your CDP response?	183
(7.26) Allocate your emissions to your customers listed below according to the goods or services you have sold them in this reporting period.	183
(7.27) What are the challenges in allocating emissions to different customers, and what would help you to overcome these challenges?	222
(7.28) Do you plan to develop your capabilities to allocate emissions to your customers in the future?	223
(7.29) What percentage of your total operational spend in the reporting year was on energy?	223
(7.30) Select which energy-related activities your organization has undertaken.	223
(7.30.1) Report your organization's energy consumption totals (excluding feedstocks) in MWh.	224
(7.30.6) Select the applications of your organization's consumption of fuel.	227
(7.30.7) State how much fuel in MWh your organization has consumed (excluding feedstocks) by fuel type.	227
(7.30.9) Provide details on the electricity, heat, steam, and cooling your organization has generated and consumed in the reporting year.	233
(7.30.14) 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.	235
(7.30.16) Provide a breakdown by country/area of your electricity/heat/steam/cooling consumption in the reporting year.	237
(7.45) 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.	237
(7.52) Provide any additional climate-related metrics relevant to your business.	240
(7.53) Did you have an emissions target that was active in the reporting year?	243
(7.53.1) Provide details of your absolute emissions targets and progress made against those targets.	243
(7.54) Did you have any other climate-related targets that were active in the reporting year?	254
(7.54.3) Provide details of your net-zero target(s).....	254

(7.55) 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.	257
(7.55.1) Identify the total number of initiatives at each stage of development, and for those in the implementation stages, the estimated CO2e savings.	258
(7.55.2) Provide details on the initiatives implemented in the reporting year in the table below.	258
(7.55.3) What methods do you use to drive investment in emissions reduction activities?	262
(7.73) Are you providing product level data for your organization's goods or services?	263
(7.74) Do you classify any of your existing goods and/or services as low-carbon products?	263
(7.74.1) Provide details of your products and/or services that you classify as low-carbon products.	263
(7.79) Has your organization canceled any project-based carbon credits within the reporting year?	265

C9. Environmental performance - Water security..... 266

(9.1) Are there any exclusions from your disclosure of water-related data?	266
(9.1.1) Provide details on these exclusions.	266
(9.2) Across all your operations, what proportion of the following water aspects are regularly measured and monitored?	267
(9.2.2) 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?	273
(9.2.4) 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.	275
(9.2.7) Provide total water withdrawal data by source.	277
(9.3) 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?	280
(9.4) Could any of your facilities reported in 9.3.1 have an impact on a requesting CDP supply chain member?	281
(9.5) Provide a figure for your organization's total water withdrawal efficiency.	281
(9.12) Provide any available water intensity values for your organization's products or services.	281
(9.13) Do any of your products contain substances classified as hazardous by a regulatory authority?	282
(9.13.1) What percentage of your company's revenue is associated with products containing substances classified as hazardous by a regulatory authority?	283
(9.14) Do you classify any of your current products and/or services as low water impact?	283
(9.15) Do you have any water-related targets?	284
(9.15.1) Indicate whether you have targets relating to water pollution, water withdrawals, WASH, or other water-related categories.	284
(9.15.2) Provide details of your water-related targets and the progress made.	285

C10. Environmental performance - Plastics	288
(10.1) Do you have plastics-related targets, and if so what type?	288
(10.2) Indicate whether your organization engages in the following activities.	288
(10.5) Provide the total weight of plastic packaging sold and/or used and indicate the raw material content.	291
(10.5.1) Indicate the circularity potential of the plastic packaging you sold and/or used	292
C11. Environmental performance - Biodiversity	293
(11.2) What actions has your organization taken in the reporting year to progress your biodiversity-related commitments?	293
(11.3) Does your organization use biodiversity indicators to monitor performance across its activities?	293
(11.4) Does your organization have activities located in or near to areas important for biodiversity in the reporting year?	293
(11.4.1) Provide details of your organization's activities in the reporting year located in or near to areas important for biodiversity.	294
C13. Further information & sign off	297
(13.1) 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?	297
(13.1.1) Which data points within your CDP response are verified and/or assured by a third party, and which standards were used?	297
(13.2) 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.	298
(13.3) Provide the following information for the person that has signed off (approved) your CDP response.	299
(13.4) Please indicate your consent for CDP to share contact details with the Pacific Institute to support content for its Water Action Hub website.....	299

C1. Introduction

(1.1) In which language are you submitting your response?

Select from:

☒ English

(1.2) Select the currency used for all financial information disclosed throughout your response.

Select from:

☒ BRL

(1.3) Provide an overview and introduction to your organization.

(1.3.2) Organization type

Select from:

☒ Publicly traded organization

(1.3.3) Description of organization

Vibra Energia 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 9,4 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, 14 bases in joint pools (pool with partners), 30 joint warehouses with other distribution companies, 3 supply house warehouses and 11 logistics operators, totaling 101 operating units. We also have 11 lubricant storage points, 6 lubricant logistics operators and operate at 94 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, of which it owns 50%. In addition to operating in the free energy market, Comerc also offers distributed generation solutions for customers connected to low voltage. Furthermore, to increase its portfolio, Vibra made investments in Evolua Etanol, Zeg Biogás e Energia, Deep ESG and EzVolt. 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.

[Fixed row]

(1.4) 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.

	End date of reporting year	Alignment of this reporting period with your financial reporting period	Indicate if you are providing emissions data for past reporting years
	12/31/2023	Select from: <input checked="" type="checkbox"/> Yes	Select from: <input checked="" type="checkbox"/> No

[Fixed row]

(1.4.1) What is your organization's annual revenue for the reporting period?

180429000000

(1.5) Provide details on your reporting boundary.

	Is your reporting boundary for your CDP disclosure the same as that used in your financial statements?
	<i>Select from:</i> <input checked="" type="checkbox"/> Yes

[Fixed row]

(1.6) Does your organization have an ISIN code or another unique identifier (e.g., Ticker, CUSIP, etc.)?

ISIN code - bond

(1.6.1) Does your organization use this unique identifier?

Select from:

☒ No

ISIN code - equity

(1.6.1) Does your organization use this unique identifier?

Select from:

☒ Yes

(1.6.2) Provide your unique identifier

BRVBBRACNOR1

CUSIP number

(1.6.1) Does your organization use this unique identifier?

Select from:

☒ No

Ticker symbol

(1.6.1) Does your organization use this unique identifier?

Select from:

☒ Yes

(1.6.2) Provide your unique identifier

VBBR3

SEDOL code

(1.6.1) Does your organization use this unique identifier?

Select from:

☒ No

LEI number

(1.6.1) Does your organization use this unique identifier?

Select from:

☒ Yes

(1.6.2) Provide your unique identifier

549300U7VLJ3SYVNY689

D-U-N-S number

(1.6.1) Does your organization use this unique identifier?

Select from:

☒ No

Other unique identifier

(1.6.1) Does your organization use this unique identifier?

Select from:

☒ No

[Add row]

(1.7) Select the countries/areas in which you operate.

Select all that apply

☒ Brazil

(1.8) Are you able to provide geolocation data for your facilities?

	Are you able to provide geolocation data for your facilities?	Comment
	<div>Select from:</div> <div><input checked="" type="checkbox"/> Yes, for all facilities</div>	We have geolocation data for all our units.

[Fixed row]

(1.8.1) Please provide all available geolocation data for your facilities.

Row 1

(1.8.1.1) Identifier

BAVIC

(1.8.1.2) Latitude

-1.541921

(1.8.1.3) Longitude

-48.742804

Row 2

(1.8.1.1) Identifier

BANOAS

(1.8.1.2) Latitude

-29.866242

(1.8.1.3) Longitude

-51.173995

Row 3

(1.8.1.1) Identifier

BACRO

(1.8.1.2) Latitude

-7.220267

(1.8.1.3) Longitude

-39.374092

Row 4

(1.8.1.1) Identifier

BACAJ

(1.8.1.2) Latitude

-10.775117

(1.8.1.3) Longitude

-37.145853

Row 5

(1.8.1.1) Identifier

BALIS

(1.8.1.2) Latitude

-2.574944

(1.8.1.3) Longitude

-44.362564

Row 6

(1.8.1.1) Identifier

BAURU

(1.8.1.2) Latitude

-22.314537

(1.8.1.3) Longitude

-49.046026

Row 7

(1.8.1.1) Identifier

BAVIT

(1.8.1.2) Latitude

-20.264859

(1.8.1.3) Longitude

-40.248694

Row 8

(1.8.1.1) Identifier

BACAD

(1.8.1.2) Latitude

-20.45308

(1.8.1.3) Longitude

-54.676994

Row 9

(1.8.1.1) Identifier

BAIBA

(1.8.1.2) Latitude

-15.669961

(1.8.1.3) Longitude

-55.98302

Row 10

(1.8.1.1) Identifier

BAMAC

(1.8.1.2) Latitude

-9.67647

(1.8.1.3) Longitude

-35.719644

Row 11

(1.8.1.1) Identifier

BALON

(1.8.1.2) Latitude

-23.888786

(1.8.1.3) Longitude

-51.208901

Row 12

(1.8.1.1) Identifier

BARAC

(1.8.1.2) Latitude

1.809937

(1.8.1.3) Longitude

-61.129033

Row 13

(1.8.1.1) Identifier

BEGON

(1.8.1.2) Latitude

-16.667564

(1.8.1.3) Longitude

-49.205338

Row 14

(1.8.1.1) Identifier

BAGAM

(1.8.1.2) Latitude

-5.136593

(1.8.1.3) Longitude

-36.38962

Row 15

(1.8.1.1) Identifier

BAFOR

(1.8.1.2) Latitude

-3.717744

(1.8.1.3) Longitude

-38.468657

Row 16

(1.8.1.1) Identifier

BAJUI

(1.8.1.2) Latitude

-28.400742

(1.8.1.3) Longitude

-53.922587

Row 17**(1.8.1.1) Identifier**

DERIO

(1.8.1.2) Latitude

-22.706414

(1.8.1.3) Longitude

-43.283944

Row 18**(1.8.1.1) Identifier**

DEAÇU

(1.8.1.2) Latitude

-21.765448

(1.8.1.3) Longitude

-41.088545

Row 19**(1.8.1.1) Identifier**

BACUB

(1.8.1.2) Latitude

-23.888786

(1.8.1.3) Longitude

-46.435638

Row 20

(1.8.1.1) Identifier

LUBRAX

(1.8.1.2) Latitude

-22.910838

(1.8.1.3) Longitude

-43.201272

Row 21

(1.8.1.1) Identifier

BABET

(1.8.1.2) Latitude

-19.958097

(1.8.1.3) Longitude

-44.095015

Row 22

(1.8.1.1) Identifier

BAVAP

(1.8.1.2) Latitude

-23.188404

(1.8.1.3) Longitude

-45.837393

Row 23

(1.8.1.1) Identifier

BAÇAI

(1.8.1.2) Latitude

-4.903462

(1.8.1.3) Longitude

-47.397465

Row 24

(1.8.1.1) Identifier

BAMAN

(1.8.1.2) Latitude

-3.146153

(1.8.1.3) Longitude

-59.959248

Row 25

(1.8.1.1) Identifier

BAMAT

(1.8.1.2) Latitude

-12.704493

(1.8.1.3) Longitude

-38.585828

Row 26

(1.8.1.1) Identifier

BASPA

(1.8.1.2) Latitude

-23.608639

(1.8.1.3) Longitude

-46.586085

Row 27

(1.8.1.1) Identifier

BABRAS

(1.8.1.2) Latitude

-15.800348

(1.8.1.3) Longitude

-47.973143

Row 28

(1.8.1.1) Identifier

BACAM

(1.8.1.2) Latitude

-12.657011

(1.8.1.3) Longitude

-38.330347

Row 29

(1.8.1.1) Identifier

BALEM

(1.8.1.2) Latitude

-1.404968

(1.8.1.3) Longitude

-48.490079

Row 30

(1.8.1.1) Identifier

BAVOL

(1.8.1.2) Latitude

-22.5081

(1.8.1.3) Longitude

-44.082673

Row 31

(1.8.1.1) Identifier

BAERI

(1.8.1.2) Latitude

-23.507195

(1.8.1.3) Longitude

-46.816609

Row 32

(1.8.1.1) Identifier

BATAQ

(1.8.1.2) Latitude

-17.997747

(1.8.1.3) Longitude

-53.183633

Row 33**(1.8.1.1) Identifier**

BETER

(1.8.1.2) Latitude

-5.09514

(1.8.1.3) Longitude

-42.76257

Row 34**(1.8.1.1) Identifier**

FABRICA DE LUBRIFICANTES

(1.8.1.2) Latitude

-22.714845

(1.8.1.3) Longitude

-43.265598

Row 35**(1.8.1.1) Identifier**

BARIX

(1.8.1.2) Latitude

-1.462381

(1.8.1.3) Longitude

-56.384106

Row 36**(1.8.1.1) Identifier**

BADUC

(1.8.1.2) Latitude

-22.707386

(1.8.1.3) Longitude

-43.288338

Row 37**(1.8.1.1) Identifier**

BEAPE

(1.8.1.2) Latitude

-8.40231

(1.8.1.3) Longitude

-34.968592

Row 38

(1.8.1.1) Identifier

BAPLAN

(1.8.1.2) Latitude

-22.72911

(1.8.1.3) Longitude

-47.143968

Row 39

(1.8.1.1) Identifier

BERAV

(1.8.1.2) Latitude

-25.400829

(1.8.1.3) Longitude

-51.487435

Row 40

(1.8.1.1) Identifier

BEJUA

(1.8.1.2) Latitude

-9.462441

(1.8.1.3) Longitude

-40.486282

Row 41

(1.8.1.1) Identifier

BADEN

(1.8.1.2) Latitude

-22.164409

(1.8.1.3) Longitude

-51.379438

Row 42

(1.8.1.1) Identifier

BAMAB

(1.8.1.2) Latitude

-5.40004

(1.8.1.3) Longitude

-49.099462

Row 43

(1.8.1.1) Identifier

BAPON

(1.8.1.2) Latitude

-10.210652

(1.8.1.3) Longitude

-48.553325

Row 44

(1.8.1.1) Identifier

BARIB

(1.8.1.2) Latitude

-9.964994

(1.8.1.3) Longitude

-67.789977

Row 45

(1.8.1.1) Identifier

BASUL

(1.8.1.2) Latitude

-7.618764

(1.8.1.3) Longitude

-72.649104

Row 46

(1.8.1.1) Identifier

BAVEL

(1.8.1.2) Latitude

-8.728598

(1.8.1.3) Longitude

-63.918731

[Add row]

(1.24) Has your organization mapped its value chain?

(1.24.1) Value chain mapped

Select from:

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

(1.24.2) Value chain stages covered in mapping

Select all that apply

- ☒ Upstream value chain
- ☒ Downstream value chain

(1.24.3) Highest supplier tier mapped

Select from:

- ☒ Tier 1 suppliers

(1.24.4) Highest supplier tier known but not mapped

Select from:

- ☒ Tier 2 suppliers

(1.24.7) 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.

[Fixed row]

(1.24.1) Have you mapped where in your direct operations or elsewhere in your value chain plastics are produced, commercialized, used, and/or disposed of?

	Plastics mapping	Value chain stages covered in mapping
	<i>Select from:</i> <input checked="" type="checkbox"/> Yes, we have mapped or are currently in the process of mapping plastics in our value chain	<i>Select all that apply</i> <input checked="" type="checkbox"/> Upstream value chain <input checked="" type="checkbox"/> Downstream value chain

[Fixed row]

C2. Identification, assessment, and management of dependencies, impacts, risks, and opportunities

(2.1) 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?

Short-term

(2.1.1) From (years)

0

(2.1.3) To (years)

2

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

The short-term horizon is closely tied to Vibra's strategic and financial planning by addressing immediate regulatory and market pressures. Climate-related risks, such as stricter regulations from environmental authorities and industry standards, are becoming more prominent. Programs like RenovaBio, which prices CO2 emissions in the fossil fuel distribution sector, directly affect Vibra's operational costs and compliance requirements. Additionally, emerging regulations like the Fuel of the Future Bill aim to reduce fossil fuel use, pushing Vibra to adapt swiftly. In response, Vibra is already expanding its product offerings and services, focusing on renewable energies and fuel alternatives such as biomethane, ethanol, and clean electricity. The company aims to generate one-third of its EBITDA from new energy sources by 2030, positioning itself to seize opportunities in the transition to cleaner fuels. The short-term focus on regulatory compliance, transparency (such as adapting to IFRS S1 and S2 by 2026), and diversification is essential for mitigating financial risks while driving growth in sustainable markets. In this way, short-term planning helps Vibra navigate immediate challenges while setting the foundation for long-term resilience and financial success in a low-carbon economy.

Medium-term

(2.1.1) From (years)

2

(2.1.3) To (years)

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

The medium-term horizon is closely tied to Vibra's strategic and financial planning, as it encompasses climate-related risks and opportunities that directly influence the company's future decisions. Increasing regulations, such as the Brazilian Emissions Market, are expected to impose limits on greenhouse gas emissions across various sectors. Therefore, it is crucial for Vibra to align its business strategies with these regulatory shifts. The company has already demonstrated this anticipation through investments, including R 5.75 million in the startup Deep ESG and the creation of a carbon offset platform in partnership with Comerc. These actions not only ensure compliance with future legislation but also position the company as a leader in decarbonization solutions, generating revenue opportunities and mitigating financial risks associated with the transition to a low-carbon economy. Furthermore, portfolio diversification, including technologies and products with lower carbon intensity, such as the migration from fuel oil to natural gas, is a key strategy to respond to changing market dynamics. Technological innovations, such as electric and hybrid vehicles, are also closely monitored, with investments in companies like EZVolt. The development of new solutions, such as green methanol, highlights how medium-term planning is intrinsically linked to the company's financial sustainability and operational resilience in a transforming energy sector.

Long-term

(2.1.1) From (years)

5

(2.1.2) Is your long-term time horizon open ended?

Select from:

☒ Yes

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

The long-term horizon is crucial for Vibra's strategic and financial planning, as it addresses evolving market dynamics, reputation management, and climate-related risks. Since 2022, Vibra has been expanding its portfolio with sustainable options to position itself as a leader in the energy transition. This diversification is key to strengthening its market position and seizing new opportunities, which is essential for long-term growth and risk mitigation. Managing its reputation is also vital. The rising consumer demand for eco-friendly products and renewable fuels puts pressure on companies to enhance their environmental and social commitments. Vibra has been actively working to improve its image as a leader in the energy transition, investing in renewable energy projects and sustainability initiatives to meet public expectations and maintain a positive market perception. Moreover, the long-term horizon includes addressing risks from extreme weather events like floods and cyclones, which can impact operations and logistics. Vibra has adopted rigorous safety measures, including regular inspections and employee training, to safeguard its facilities and supply chain. These measures help manage the risks associated with adverse weather, ensuring operational continuity and protecting financial performance. Overall, the long-term perspective helps Vibra navigate market shifts, bolster its reputation, and manage climate-related risks, supporting sustainable development.

[Fixed row]

(2.2) Does your organization have a process for identifying, assessing, and managing environmental dependencies and/or impacts?

	Process in place	Dependencies and/or impacts evaluated in this process
	Select from: <input checked="" type="checkbox"/> Yes	Select from: <input checked="" type="checkbox"/> Both dependencies and impacts

[Fixed row]

(2.2.1) Does your organization have a process for identifying, assessing, and managing environmental risks and/or opportunities?

	Process in place	Risks and/or opportunities evaluated in this process	Is this process informed by the dependencies and/or impacts process?
	Select from: <input checked="" type="checkbox"/> Yes	Select from: <input checked="" type="checkbox"/> Both risks and opportunities	Select from: <input checked="" type="checkbox"/> Yes

[Fixed row]

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

Row 1

(2.2.2.1) Environmental issue

Select all that apply

☒ Climate change

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

Select all that apply

☒ Dependencies

☒ Impacts

☒ Risks

☒ Opportunities

(2.2.2.3) Value chain stages covered

Select all that apply

☒ Direct operations

☒ Upstream value chain

☒ Downstream value chain

(2.2.2.4) Coverage

Select from:

☒ Partial

(2.2.2.5) Supplier tiers covered

Select all that apply

☒ Tier 1 suppliers

(2.2.2.7) Type of assessment

Select from:

- ☒ Qualitative and quantitative

(2.2.2.8) Frequency of assessment

Select from:

- ☒ Annually

(2.2.2.9) Time horizons covered

Select all that apply

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

(2.2.2.10) Integration of risk management process

Select from:

- ☒ Integrated into multi-disciplinary organization-wide risk management process

(2.2.2.11) Location-specificity used

Select all that apply

- ☒ Local

(2.2.2.12) Tools and methods used

Enterprise Risk Management

- ☒ COSO Enterprise Risk Management Framework
- ☒ Internal company methods
- ☒ ISO 31000 Risk Management Standard

International methodologies and standards

- ☒ ISO 14001 Environmental Management Standard
- ☒ Life Cycle Assessment

Other

- ☒ External consultants
- ☒ Jurisdictional/landscape assessment
- ☒ Materiality assessment
- ☒ Partner and stakeholder consultation/analysis
- ☒ Scenario analysis

(2.2.2.13) Risk types and criteria considered

Acute physical

- ☒ Drought
- ☒ Landslide
- ☒ Wildfires
- ☒ Heat waves
- ☒ Flood (coastal, fluvial, pluvial, ground water)
- ☒ Storm (including blizzards, dust, and sandstorms)

Chronic physical

- ☒ Changing wind patterns
- ☒ Sea level rise

Policy

- ☒ Changes to international law and bilateral agreements
- ☒ Changes to national legislation

Market

- ☒ Availability and/or increased cost of raw materials
- ☒ Changing customer behavior
- ☒ Uncertainty in the market signals

Reputation

- ☒ Stigmatization of sector

Technology

- ☒ Transition to lower emissions technology and products
- ☒ Unsuccessful investment in new technologies

Liability

- ☒ Non-compliance with regulations

(2.2.2.14) Partners and stakeholders considered

Select all that apply

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

(2.2.2.15) Has this process changed since the previous reporting year?

Select from:

- ☒ No

(2.2.2.16) 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.

Row 2

(2.2.2.1) Environmental issue

Select all that apply

- ☒ Water
- ☒ Biodiversity

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

Select all that apply

- ☒ Dependencies
- ☒ Impacts
- ☒ Risks
- ☒ Opportunities

(2.2.2.3) Value chain stages covered

Select all that apply

- ☒ Direct operations

(2.2.2.4) Coverage

Select from:

- ☒ Partial

(2.2.2.7) Type of assessment

Select from:

☒ Qualitative and quantitative

(2.2.2.8) Frequency of assessment

Select from:

☒ Annually

(2.2.2.9) Time horizons covered

Select all that apply

☒ Short-term

(2.2.2.10) Integration of risk management process

Select from:

☒ Integrated into multi-disciplinary organization-wide risk management process

(2.2.2.11) Location-specificity used

Select all that apply

☒ Local

(2.2.2.12) Tools and methods used

Commercially/publicly available tools

☒ EcoVadis

International methodologies and standards

☒ ISO 14001 Environmental Management Standard

Databases

☒ Nation-specific databases, tools, or standards

Other

- ☒ External consultants
- ☒ Internal company methods
- ☒ Source Water Vulnerability Assessment

(2.2.2.13) Risk types and criteria considered**Chronic physical**

- ☒ Water availability at a basin/catchment level
- ☒ Water stress
- ☒ Water quality at a basin/catchment level

Policy

- ☒ Changes to national legislation
- ☒ Regulation of discharge quality/volumes

Market

- ☒ Inadequate access to water, sanitation, and hygiene services (WASH)

Liability

- ☒ Non-compliance with regulations

(2.2.2.14) Partners and stakeholders considered

Select all that apply

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

(2.2.2.15) Has this process changed since the previous reporting year?

Select from:

☒ No

(2.2.2.16) 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.

Row 3

(2.2.2.1) Environmental issue

Select all that apply

☒ Plastics

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

Select all that apply

☒ Dependencies

☒ Impacts

☒ Risks

☒ Opportunities

(2.2.2.3) Value chain stages covered

Select all that apply

☒ Direct operations

☒ End of life management

(2.2.2.4) Coverage

Select from:

☒ Partial

(2.2.2.7) Type of assessment

Select from:

☒ Qualitative and quantitative

(2.2.2.8) Frequency of assessment

Select from:

☒ Annually

(2.2.2.9) Time horizons covered

Select all that apply

☒ Short-term

(2.2.2.10) Integration of risk management process

Select from:

☒ Integrated into multi-disciplinary organization-wide risk management process

(2.2.2.11) Location-specificity used

Select all that apply

☒ Local

(2.2.2.12) Tools and methods used

Other

☒ External consultants

- ☒ Internal company methods

(2.2.2.13) Risk types and criteria considered

Policy

- ☒ Changes to national legislation

Market

- ☒ Availability and/or increased cost of raw materials
- ☒ Availability and/or increased cost of recycled or renewable content
- ☒ Changing customer behavior

Technology

- ☒ Transition to increasing recycled content

Liability

- ☒ Non-compliance with regulations

(2.2.2.14) Partners and stakeholders considered

Select all that apply

- ☒ Customers
- ☒ Employees
- ☒ Regulators
- ☒ Suppliers

(2.2.2.15) Has this process changed since the previous reporting year?

Select from:

- ☒ No

(2.2.2.16) 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.
[Add row]

(2.2.7) Are the interconnections between environmental dependencies, impacts, risks and/or opportunities assessed?

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

Select from:

☒ Yes

(2.2.7.2) 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.

[Fixed row]

(2.3) Have you identified priority locations across your value chain?

(2.3.1) Identification of priority locations

Select from:

☒ Yes, we are currently in the process of identifying priority locations

(2.3.2) Value chain stages where priority locations have been identified

Select all that apply

☒ Direct operations

(2.3.3) Types of priority locations identified

Sensitive locations

☒ Other sensitive location, please specify :Areas that suffer from physical climate risks

(2.3.4) 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.

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

Select from:

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

[Fixed row]

(2.4) How does your organization define substantive effects on your organization?

Risks

(2.4.1) Type of definition

Select all that apply

☒ Quantitative

(2.4.2) Indicator used to define substantive effect

Select from:

☒ EBITDA

(2.4.3) Change to indicator

Select from:

☒ % decrease

(2.4.4) % change to indicator

Select from:

☒ 1-10

(2.4.6) Metrics considered in definition

Select all that apply

☒ Likelihood of effect occurring

(2.4.7) 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.

Opportunities

(2.4.1) Type of definition

Select all that apply

☒ Quantitative

(2.4.2) Indicator used to define substantive effect

Select from:

☒ EBITDA

(2.4.3) Change to indicator

Select from:

☒ % increase

(2.4.4) % change to indicator

Select from:

☒ 1-10

(2.4.6) Metrics considered in definition

Select all that apply

☒ Likelihood of effect occurring

(2.4.7) 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.

Risks

(2.4.1) Type of definition

Select all that apply

☒ Quantitative

(2.4.2) Indicator used to define substantive effect

Select from:

☒ Shareholder value

(2.4.3) Change to indicator

Select from:

☒ % decrease

(2.4.4) % change to indicator

Select from:

☒ 11-20

(2.4.6) Metrics considered in definition

Select all that apply

☒ Likelihood of effect occurring

(2.4.7) 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.

Risks

(2.4.1) Type of definition

Select all that apply

☒ Quantitative

(2.4.2) Indicator used to define substantive effect

Select from:

☒ Market share

(2.4.3) Change to indicator

Select from:

☒ % decrease

(2.4.4) % change to indicator

Select from:

☒ 1-10

(2.4.6) Metrics considered in definition

Select all that apply

☒ Likelihood of effect occurring

(2.4.7) 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.

Risks

(2.4.1) Type of definition

Select all that apply

☒ Quantitative

(2.4.2) Indicator used to define substantive effect

Select from:

☒ Capital allocation

(2.4.3) Change to indicator

Select from:

☒ % decrease

(2.4.4) % change to indicator

Select from:

☒ 1-10

(2.4.6) Metrics considered in definition

Select all that apply

☒ Likelihood of effect occurring

(2.4.7) 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.

Opportunities

(2.4.1) Type of definition

Select all that apply

☒ Quantitative

(2.4.2) Indicator used to define substantive effect

Select from:

☒ Shareholder value

(2.4.3) Change to indicator

Select from:

☒ % increase

(2.4.4) % change to indicator

Select from:

☒ 11-20

(2.4.6) Metrics considered in definition

Select all that apply

☒ Likelihood of effect occurring

(2.4.7) 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.

Opportunities

(2.4.1) Type of definition

Select all that apply

☒ Quantitative

(2.4.2) Indicator used to define substantive effect

Select from:

☒ Market share

(2.4.3) Change to indicator

Select from:

☒ % increase

(2.4.4) % change to indicator

Select from:

☒ 1-10

(2.4.6) Metrics considered in definition

Select all that apply

☒ Likelihood of effect occurring

(2.4.7) 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.

Opportunities

(2.4.1) Type of definition

Select all that apply

☒ Quantitative

(2.4.2) Indicator used to define substantive effect

Select from:

☒ Capital allocation

(2.4.3) Change to indicator

Select from:

☒ % increase

(2.4.4) % change to indicator

Select from:

☒ 1-10

(2.4.6) Metrics considered in definition

Select all that apply

☒ Likelihood of effect occurring

(2.4.7) 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.

[Add row]

(2.5) 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?

(2.5.1) Identification and classification of potential water pollutants

Select from:

☒ Yes, we identify and classify our potential water pollutants

(2.5.2) 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.

[Fixed row]

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

Row 1

(2.5.1.1) Water pollutant category

Select from:

☒ Oil

(2.5.1.2) 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.

(2.5.1.3) Value chain stage

Select all that apply

☒ Direct operations

(2.5.1.4) Actions and procedures to minimize adverse impacts

Select all that apply

☒ Implementation of integrated solid waste management systems

☒ Provision of best practice instructions on product use

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

(2.5.1.5) 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.

Row 3

(2.5.1.1) Water pollutant category

Select from:

☒ Other physical pollutants

(2.5.1.2) Description of water pollutant and potential impacts

Suspended and settleable solids

(2.5.1.3) Value chain stage

Select all that apply

☒ Direct operations

(2.5.1.4) Actions and procedures to minimize adverse impacts

Select all that apply

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

(2.5.1.5) 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.

[Add row]

C3. Disclosure of risks and opportunities

(3.1) 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?

Climate change

(3.1.1) Environmental risks identified

Select from:

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

Water

(3.1.1) Environmental risks identified

Select from:

☒ No

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

Select from:

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

(3.1.3) 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 use or incorporate directly in the production of our products.

Plastics

(3.1.1) Environmental risks identified

Select from:

☒ No

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

Select from:

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

(3.1.3) 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.

[Fixed row]

(3.1.1) 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.

Climate change

(3.1.1.1) Risk identifier

Select from:

☒ Risk1

(3.1.1.3) Risk types and primary environmental risk driver

Policy

☒ Changes to national legislation

(3.1.1.4) Value chain stage where the risk occurs

Select from:

☒ Direct operations

(3.1.1.6) Country/area where the risk occurs

Select all that apply

☒ Brazil

(3.1.1.9) Organization-specific description of risk

More regulations (political and legal risk): The Company is subject to increasingly stringent regulations from various regulatory agencies, environmental authorities, industry standards and health and safety bodies. As an example, there is RenovaBio in Brazil, a program for pricing CO2 emissions specific to the fossil fuel distribution sector. In addition, regulations are being finalized to promote the use of more sustainable fuels, with a view to reducing fossil fuels in national mobility (Future Fuel Bill). Another aspect is the growing consumer concern about climate issues, which can lead to regulatory requirements that increase operating costs to meet these new demands. In addition, the regulation of the Brazilian Emissions Market should limit greenhouse gas emissions in several sectors. Vibra actively monitors these regulatory discussions, evaluating impacts and aligning them with its business plan.

(3.1.1.11) Primary financial effect of the risk

Select from:

☒ Increased indirect [operating] costs

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

Select all that apply

☒ Short-term

(3.1.1.13) Likelihood of the risk having an effect within the anticipated time horizon

Select from:

☒ Very likely

(3.1.1.14) Magnitude

Select from:

☒ High

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

The expected financial impact arises, firstly, from the possibility that the fuel distribution market will not pass on the cost of CBios (carbon credits under the RenovaBio program) to fuel prices. This may directly affect the organization's financial position by increasing operating costs without a corresponding increase in revenue, as well as from fluctuations in CBios prices, thus introducing volatility in cash flows and financial performance. Price fluctuations may lead to periods of higher than expected expenses, impacting the company's liquidity and profit margins in the medium to long term.

(3.1.1.17) Are you able to quantify the financial effect of the risk?

Select from:

☒ Yes

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

817000000

(3.1.1.20) Anticipated financial effect figure in the short-term – maximum (currency)

1580000000

(3.1.1.25) Explanation of financial effect figure

The potential financial impact reflects the possibility that the distribution market will not pass along the cost of CBio to the price of fuel. In addition, there is the effect of price fluctuations in the market for the purchase of decarbonization credits (CBios, credits in the RenovaBio program), since they are traded on the stock exchange.

(3.1.1.26) Primary response to risk

Policies and plans

☒ Improve alignment of public policy influencing activity with environmental commitments

(3.1.1.27) Cost of response to risk

(3.1.1.28) Explanation of cost calculation

To calculate the impact of the financial risk, we considered the maximum (R 163.50) and minimum (R 84.45) historical values of CBio, as well as the acquisition target of Vibra in 2023 (9,682,028 CBios), resulting in the ranges of values presented above (R 84.45 x 9,682,028 R 817,647,264.60) and (R 163.50 x 9,682,028 R 1,583,011,578).

(3.1.1.29) 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.

Climate change

(3.1.1.1) Risk identifier

Select from:

☒ Risk2

(3.1.1.3) Risk types and primary environmental risk driver

Market

☒ Changing customer behavior

(3.1.1.4) Value chain stage where the risk occurs

Select from:

☒ Downstream value chain

(3.1.1.6) Country/area where the risk occurs

Select all that apply

☒ Brazil

(3.1.1.9) Organization-specific description of risk

Changes in market dynamics and preferences: We have already observed the migration from the use of more carbon-intensive products, such as fuel oil, to natural gas, a transition fuel. In this regard, we continue to diversify our product portfolio. This allows us to always offer the best solution for our customers. To this end, Vibra closely monitors changes in market dynamics and preferences, especially the energy transition to a cleaner matrix. The company has been working to position itself as a leader in the energy transition, which involved expanding its portfolio with more sustainable options since 2022. Diversification aims to improve its strategic positioning, mitigate threats and take advantage of the market opportunities.

(3.1.1.11) Primary financial effect of the risk

Select from:

☒ Decreased revenues due to reduced demand for products and services

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

Select all that apply

☒ Long-term

(3.1.1.13) Likelihood of the risk having an effect within the anticipated time horizon

Select from:

☒ Very likely

(3.1.1.14) Magnitude

Select from:

☒ High

(3.1.1.16) 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.

(3.1.1.17) Are you able to quantify the financial effect of the risk?

Select from:

☒ Yes

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

139000000

(3.1.1.24) Anticipated financial effect figure in the long-term – maximum (currency)

603000000

(3.1.1.25) Explanation of financial effect figure

The expected reduction in financial results reflects the discrepancy between fossil and renewable energy margins.

(3.1.1.26) Primary response to risk

Diversification

☒ Develop new products, services and/or markets

(3.1.1.27) Cost of response to risk

3900000000

(3.1.1.28) Explanation of cost calculation

The total cost of responding to this risk is considerable and sensitive for the company, so we only disclose investments already announced.

(3.1.1.29) Description of response

New strategic partnership agreements were signed to expand Vibra's product and service portfolio, totaling 3,9 billion. These efforts go beyond simple risk management and represent a corporate recognition initiative in line with the company's proactive energy transition strategy. We implemented a new organizational structure that includes a Vice Presidency of Renewable Energy and ESG, responsible for strategy, ESG, M&A and renewable energy, with the objective of

strengthening our business in renewable energy and accelerating the integration between our segments and recent partnerships, including Comerc, Evolua and Zeg Biogás, among others. This aligned our strategy with the challenges of the energy transition and ESG standards. We held “Comerc Day” for the Board of Directors to discuss the role of new energies and Comerc Energia's 2023-2027 Strategic Plan. We made a new investment of R 10MM in EZVolt, an electromobility startup, which offers electric recharging solutions. EZVolt has more than a thousand chargers under management, serving B2B and B2C customers. With regard to recharging solutions for electric buses, it has contracts for the installation and management of chargers with the main bus companies in São Paulo, where fleet replacement is a legal requirement. We invested a R 5.75 million in Deep ESG, a startup that develops technological solutions for the identification and measurement of environmental impacts such as greenhouse gas emission inventories bringing new business opportunities within our customers' decarbonization journeys. We expanded the electric vehicle recharging infrastructure with the inauguration of eight more electric charging stations in five states, creating an electric corridor of about 2,000 km, adding to the 15 own stations. We started, together with Inpasa, feasibility studies for the production and sales of green methanol, derived from ethanol by-products, for maritime and industrial use.

[Add row]

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

Climate change

(3.1.2.1) Financial metric

Select from:

☒ CAPEX

(3.1.2.5) % of total financial metric vulnerable to physical risks for this environmental issue

Select from:

☒ Less than 1%

(3.1.2.6) Amount of CAPEX in the reporting year deployed towards risks related to this environmental issue

3000000

(3.1.2.7) Explanation of financial figures

Adaptation works related to the restoration of structures affected by windstorms and floods and the purchase of power generators. It is important to say that we are, during the year 2024, carrying out an in-depth study of physical and transition risks, which in the next reporting periods will give us a better and complete understanding of our exposure to physical and transition climate risks.

Climate change

(3.1.2.1) Financial metric

Select from:

☒ OPEX

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

500000

(3.1.2.5) % of total financial metric vulnerable to physical risks for this environmental issue

Select from:

☒ Less than 1%

(3.1.2.7) Explanation of financial figures

Expenses incurred with remediation, materials and equipment maintenance at the Vibra's Canoas terminal (RS) due to the impact of heavy rains in 2023. It is important to say that we are, during the year 2024, carrying out an in-depth study of physical and transition risks, which in the next reporting periods will give us a better and complete understanding of our exposure to physical and transition climate risks.

[Add row]

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

	Water-related regulatory violations	Fines, enforcement orders, and/or other penalties	Comment
	<i>Select from:</i> <input checked="" type="checkbox"/> Yes	<i>Select all that apply</i> <input checked="" type="checkbox"/> Fines, but none that are considered as significant	<i>We received a fine for discharging non-compliant effluent into the watercourse at one of the company's operational units.</i>

[Fixed row]

(3.3.1) Provide the total number and financial value of all water-related fines.

(3.3.1.1) Total number of fines

1

(3.3.1.2) Total value of fines

11788

(3.3.1.3) % of total facilities/operations associated

2

(3.3.1.4) Number of fines compared to previous reporting year

Select from:

☒ About the same

(3.3.1.5) Comment

Only one fine was issued to our operational units, with an insignificant value compared to the previous year.

[Fixed row]

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

Select from:

☒ Yes

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

Select all that apply

☒ Other ETS, please specify :Brazil's National Biofuels Policy - RenovaBio

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

Other ETS, please specify

(3.5.2.1) % of Scope 1 emissions covered by the ETS

0

(3.5.2.2) % of Scope 2 emissions covered by the ETS

0

(3.5.2.3) Period start date

01/01/2023

(3.5.2.4) Period end date

12/31/2023

(3.5.2.5) Allowances allocated

10176115

(3.5.2.6) Allowances purchased

12734712

(3.5.2.7) Verified Scope 1 emissions in metric tons CO2e

0

(3.5.2.8) Verified Scope 2 emissions in metric tons CO2e

0

(3.5.2.9) Details of ownership

Select from:

☒ Other, please specify :Mandatory purchase of decarbonization credits (CBIOS) by fuel distributors

(3.5.2.10) 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.

[Fixed row]

(3.5.4) 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 2023 we disbursed

approximately R1.462 billion 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.

(3.6) 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?

Climate change

(3.6.1) Environmental opportunities identified

Select from:

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

Water

(3.6.1) Environmental opportunities identified

Select from:

☒ No

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

Select from:

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

(3.6.3) 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.

[Fixed row]

(3.6.1) 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.

Climate change

(3.6.1.1) Opportunity identifier

Select from:

☒ Opp1

(3.6.1.3) Opportunity type and primary environmental opportunity driver

Resource efficiency

☒ Increased efficiency of production and/or distribution processes

(3.6.1.4) Value chain stage where the opportunity occurs

Select from:

☒ Direct operations

(3.6.1.5) Country/area where the opportunity occurs

Select all that apply

☒ Brazil

(3.6.1.8) Organization specific description

We adopted centralized management and implemented a computerized system for monthly monitoring of energy consumption (electricity, steam, fuels, and biofuels) and the production of each unit. This allows us to calculate operational efficiency in terms of energy per installation and develop measures to reduce consumption. This data is validated by the company's Environment and ESG area and undergoes internal and external audits. By the end of 2023, nine Vibra facilities had migrated to the free energy market, consuming electricity from renewable sources. To ensure traceability, we purchased 22,000 I-RECs (International Renewable Energy Certificates), equivalent to 22,000 MWh of renewable electricity. In line with our energy transition commitment, we set a target to gradually reduce fossil fuel consumption, based on 2019 levels. In 2023, 31% of Vibra's light vehicle fleet used ethanol. We aim to boost energy efficiency by at least 4% by 2024 compared to 2019, including a 10% reduction in energy consumption at our distribution bases. Vibra's Strategic ESG Agenda includes the goal of reducing up to 8% of our absolute scope 1 and 2 emissions by 2024, compared to 2019 levels.

(3.6.1.9) Primary financial effect of the opportunity

Select from:

☒ Reduced indirect (operating) costs

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

Select all that apply

☒ Short-term

(3.6.1.11) Likelihood of the opportunity having an effect within the anticipated time horizon

Select from:

☒ Very likely (90–100%)

(3.6.1.12) Magnitude

Select from:

☒ Low

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

The opportunity to optimize energy supply contracts by prioritizing efficiency and sustainability is expected to have a positive impact on the organization's financial position. By increasing the use of electricity from renewable sources—currently accounting for approximately 37% of Vibra's electricity consumption in the free energy market—the company can reduce operating costs while promoting sustainable practices. The financial benefit is largely driven by the potential cost savings achieved through the migration from the regulated energy market to the free market, where renewable energy sources are more competitively priced. Over the selected future time horizons, this opportunity is expected to improve cash flows by reducing electricity expenses, increasing operating margins, and strengthening the company's financial performance. Furthermore, by aligning with sustainability trends, Vibra's strategic position in the market is likely to improve, contributing to long-term financial stability and reinforcing its role in the energy transition.

(3.6.1.15) Are you able to quantify the financial effects of the opportunity?

Select from:

☒ Yes

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

4400000

(3.6.1.18) Anticipated financial effect figure in the short-term – maximum (currency)

440000

(3.6.1.23) Explanation of financial effect figures

Optimization of the energy supply contract, aiming for efficiency and sustainability, while reducing operating costs through the use of electricity from renewable sources. Currently, about 37% of Vibra's electricity consumption is derived from renewable energy sources on the free energy market. This figure only includes the operational and administrative units managed and operated by Vibra. The financial impact estimate takes into account the potential cost savings from shifting electricity consumption from the captive energy market to the free market.

(3.6.1.24) Cost to realize opportunity

770000

(3.6.1.25) Explanation of cost calculation

The cost to realize this opportunity is associated with the physical adaptation of our facilities through engineering projects, as well as establishing the best commercial terms for Vibra with energy traders. The main cost of realizing these opportunities is related to the necessary migration adaptations.

(3.6.1.26) Strategy to realize opportunity

To implement this opportunity, we must physically adapt our facilities through engineering projects, as well as negotiate with energy trading companies to ensure the best commercial terms for Vibra. The main cost for realizing these opportunities is related to the necessary migration adaptations.

Climate change

(3.6.1.1) Opportunity identifier

Select from:

☒ Opp2

(3.6.1.3) Opportunity type and primary environmental opportunity driver

Products and services

☒ Other products and services opportunity, please specify :Development and/or expansion of low emission goods and services

(3.6.1.4) Value chain stage where the opportunity occurs

Select from:

☒ Downstream value chain

(3.6.1.5) Country/area where the opportunity occurs

Select all that apply

☒ Brazil

(3.6.1.8) Organization specific description

Vibra's core business, fuel distribution, is directly linked to energy security and climate change. Therefore, climate issues and a fair and inclusive energy transition are key elements in Vibra's sustainability strategy and crucial for decision-making. Vibra is an integrated energy company, actively engaged in Brazil's energy transition, having invested R\$3.9 billion in solutions to expand its product portfolio, meeting customer needs and supporting their decarbonization efforts. To seize these opportunities, we introduced a new organizational structure, including a VP of Renewable Energy and ESG, responsible for strategy, ESG, M&A, and renewable energy. This role aims to strengthen our renewable energy business and enhance integration between segments and partnerships. Key partnerships include Comerc, one of the largest renewable energy generators in Brazil (solar and wind), which we announced the full acquisition of in 2024. Additionally, through Evolueta Etanol, a joint venture with Copersucar, we have established the largest ethanol origination and marketing structure in Brazil. Our partnership with Zeg Biogás, a company specializing in biofuel production, and EZVolt, the leading provider of electric vehicle recharging stations, further strengthens our position. These initiatives align Vibra's strategy with the challenges of the energy transition and reinforce our commitment to ESG standards.

(3.6.1.9) Primary financial effect of the opportunity

Select from:

☒ Increased revenues through access to new and emerging markets

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

Select all that apply

☒ Long-term

(3.6.1.11) Likelihood of the opportunity having an effect within the anticipated time horizon

Select from:

☒ Very likely (90–100%)

(3.6.1.12) Magnitude

Select from:

☒ High

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

The development and expansion of low-emission goods and services represents a key opportunity for the organization. As consumer behavior evolves in favor of cleaner energy solutions, Vibra expects revenue growth driven by the growing demand for low-carbon products and services. The observed shift from more carbon-intensive products, such as fuel oil, to transition fuels such as natural gas highlights this trend, and Vibra is actively diversifying its product portfolio to meet these new market demands. Technological advances in the energy sector further support Vibra's growth potential. Through investments in companies such as Comerc, Evolua, Zeg Biogás, among others, Vibra is aligning itself with these emerging technologies and market changes. As such, these opportunities are expected to have a positive impact on cash flows and financial performance by exploring new revenue streams, reducing dependence on traditional fossil fuels, and enhancing the company's strategic positioning in the energy transition. Vibra's sustainable portfolio expansion since 2022 is a critical component of its long-term financial stability, enabling it to capture market opportunities while mitigating risks associated with changing market preferences.

(3.6.1.15) Are you able to quantify the financial effects of the opportunity?

Select from:

☒ No

(3.6.1.24) Cost to realize opportunity

3900000000

(3.6.1.25) Explanation of cost calculation

The total cost of implementation is sensitive to the company, we only disclose previously announced investments.

(3.6.1.26) Strategy to realize opportunity

New strategic partnership agreements were signed to expand Vibra's product and service portfolio, totaling the above amount. These efforts go beyond simple risk management and represent a corporate recognition initiative in line with the company's proactive energy transition strategy. We implemented a new organizational structure that includes a Vice Presidency of Renewable Energy and ESG, responsible for strategy, ESG, M&A and renewable energy, with the objective of strengthening our business in renewable energy and accelerating the integration between our segments and recent partnerships, including Comerc, Evolua and Zeg Biogás, among others. This aligned our strategy with the challenges of the energy transition and ESG standards. We held "Comerc Day" for the Board of Directors to discuss the role of new energies and Comerc Energia's 2023-2027 Strategic Plan. We made a new investment of R 10MM in EZVolt, an electromobility startup, which offers electric recharging solutions. EZVolt has more than a thousand chargers under management, serving B2B and B2C customers. With regard to recharging solutions for electric buses, it has contracts for the installation and management of chargers with the main bus companies in São Paulo, where fleet replacement is a legal requirement. We invested a R 5.75 million in Deep ESG, a startup that develops technological solutions for the identification and measurement of environmental impacts such as greenhouse gas emission inventories bringing new business opportunities within our customers' decarbonization journeys. We expanded the electric vehicle recharging infrastructure with the inauguration of eight more electric charging stations in five states, creating an electric corridor of about 2,000 km, adding to the 15 own stations. We started, together with Inpasa, feasibility studies for the production and sales of green methanol, derived from ethanol by-products, for maritime and industrial use.

[Add row]

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

Climate change

(3.6.2.1) Financial metric

Select from:

☒ CAPEX

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

190000000

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

Select from:

☒ 21-30%

(3.6.2.4) Explanation of financial figures

This amount, specifically, corresponds to investments made in 2023, including the investment of R10 million in EZVolt, an electromobility startup that offers solutions for electric recharging; the investment of R5.75 million in Deep ESG, a startup that develops technological solutions for identifying and measuring environmental impacts such as greenhouse gas emissions inventories, bringing new business opportunities within our customers' decarbonization journeys; in addition, our stake in ZEG Biogás e Energia, a company with expertise and technology for biofuel production, as well as other stakes and investments totaling R190 million in 2023, and which are part of the total amount of approximately R3.9 billion that the Company has been investing since 2021, with the objective of expanding the portfolio of low-carbon products and services, generating value for customers and for Vibra, and thus capturing the aforementioned opportunities linked to climate aspects.

[Add row]

C4. Governance

(4.1) Does your organization have a board of directors or an equivalent governing body?

(4.1.1) Board of directors or equivalent governing body

Select from:

☒ Yes

(4.1.2) Frequency with which the board or equivalent meets

Select from:

☒ More frequently than quarterly

(4.1.3) Types of directors your board or equivalent is comprised of

Select all that apply

☒ Independent non-executive directors or equivalent

(4.1.4) Board diversity and inclusion policy

Select from:

☒ No

[Fixed row]

(4.1.1) Is there board-level oversight of environmental issues within your organization?

Climate change

(4.1.1.1) Board-level oversight of this environmental issue

Select from:

☒ Yes

Water

(4.1.1.1) Board-level oversight of this environmental issue

Select from:

☒ Yes

Biodiversity

(4.1.1.1) Board-level oversight of this environmental issue

Select from:

☒ No, but we plan to within the next two years

(4.1.1.2) Primary reason for no board-level oversight of this environmental issue

Select from:

☒ Not an immediate strategic priority

(4.1.1.3) Explain why your organization does not have board-level oversight of this environmental issue

Oversight of biodiversity in our organization is managed by specialized teams in the operational and environmental areas, ensuring that biodiversity-related issues are addressed in a technical and detailed manner. While biodiversity is an important part of our environmental policy, it has not yet been formally integrated at the board level.

[Fixed row]

(4.1.2) 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.

Climate change

(4.1.2.1) Positions of individuals or committees with accountability for this environmental issue

Select all that apply

- ☒ Chief Sustainability Officer (CSO)
- ☒ General Counsel

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

Select from:

- ☒ Yes

(4.1.2.3) Policies which outline the positions' accountability for this environmental issue

Select all that apply

- ☒ Other policy applicable to the board, please specify :Risk Management Policy

(4.1.2.4) Frequency with which this environmental issue is a scheduled agenda item

Select from:

- ☒ Scheduled agenda item in some board meetings – at least annually

(4.1.2.5) Governance mechanisms into which this environmental issue is integrated

Select all that apply

- ☒ Monitoring the implementation of a climate transition plan
- ☒ Monitoring the implementation of the business strategy

(4.1.2.7) 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. The Board of Directors, with the support of the Governance, People and Compensation Committee and the Statutory Audit Committee (CAE), 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 president of the company is the highest position 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 president 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 president 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.

Water

(4.1.2.1) Positions of individuals or committees with accountability for this environmental issue

Select all that apply

☒ Chief Operating Officer (COO)

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

Select from:

☒ Yes

(4.1.2.3) Policies which outline the positions' accountability for this environmental issue

Select all that apply

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

(4.1.2.4) Frequency with which this environmental issue is a scheduled agenda item

Select from:

☒ Sporadic – agenda item as important matters arise

(4.1.2.5) Governance mechanisms into which this environmental issue is integrated

Select all that apply

☒ Reviewing and guiding the assessment process for dependencies, impacts, risks, and opportunities

(4.1.2.7) Please explain

Currently, water security is not a material topic for Vibra, as water is neither used nor incorporated into our production processes. The majority of water usage is limited to potential emergencies and domestic purposes. As a result, this issue is primarily addressed within the environmental management of our facilities.

[Fixed row]

(4.2) Does your organization's board have competency on environmental issues?

Climate change

(4.2.1) Board-level competency on this environmental issue

Select from:

☒ Yes

(4.2.2) Mechanisms to maintain an environmentally competent board

Select all that apply

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

(4.2.3) Environmental expertise of the board member

Experience

☒ Active member of an environmental committee or organization

Water

(4.2.1) Board-level competency on this environmental issue

Select from:

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

(4.2.4) Primary reason for no board-level competency on this environmental issue

Select from:

☒ Other, please specify :It is not considered a material question.

(4.2.5) Explain why your organization does not have a board with competence on this environmental issue

Currently, water security is not considered a critical issue for Vibra, as water is neither used nor incorporated into our production process. The majority of our water usage is reserved for potential emergencies and domestic purposes. Therefore, it is primarily addressed within the context of environmental management at our facilities.

[Fixed row]

(4.3) Is there management-level responsibility for environmental issues within your organization?

Climate change

(4.3.1) Management-level responsibility for this environmental issue

Select from:

☒ Yes

Water

(4.3.1) Management-level responsibility for this environmental issue

Select from:

☒ No, but we plan to within the next two years

(4.3.2) Primary reason for no management-level responsibility for environmental issues

Select from:

☒ Not an immediate strategic priority

(4.3.3) Explain why your organization does not have management-level responsibility for environmental issues

Risks or opportunities related to water are addressed at the company's environmental and sustainable management level. When any aspect or issue is considered important and relevant, it is advised to be addressed by area managers by the company's health, safety and environment committee.

Biodiversity

(4.3.1) Management-level responsibility for this environmental issue

Select from:

☒ No, but we plan to within the next two years

(4.3.2) Primary reason for no management-level responsibility for environmental issues

Select from:

☒ Not an immediate strategic priority

(4.3.3) Explain why your organization does not have management-level responsibility for environmental issues

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.

[Fixed row]

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

Climate change

(4.3.1.1) Position of individual or committee with responsibility

Executive level

- ☒ Chief Executive Officer (CEO)

(4.3.1.2) Environmental responsibilities of this position

Strategy and financial planning

- ☒ Developing a business strategy which considers environmental issues
- ☒ Managing acquisitions, mergers, and divestitures related to environmental issues

(4.3.1.4) Reporting line

Select from:

- ☒ Reports to the board directly

(4.3.1.5) Frequency of reporting to the board on environmental issues

Select from:

- ☒ Less frequently than annually

(4.3.1.6) Please explain

The Chief Executive Officer is the highest climate governance position in the Company. He is responsible for proposing to the Executive Board and the Board of Directors strategic initiatives related to energy transition, policies and goals, in addition to monitoring climate-related KPIs. At meetings held in 2023, the main achievements related to the ESG theme, including climate change, were reported by the Chief Executive Officer to the Board of Directors. As examples of the CEO's work on issues related to climate change, we highlight his proposal to the Board regarding the acquisition of Targus and COMERC, energy traders, joint venture with Copersucar, the signing of a loan contract convertible into EZVolt shares, reinforcing the strategy of increasing the portfolio of renewables and clean energy distribution. In relation to monitoring KPIs, the Chief Executive Officer monitors the purchase of decarbonization credits (CBIO), to achieve the company's goal in the national biofuels policy (RenovaBio Program), an offshoot of the Brazilian NDC in the Paris Agreement. Furthermore, the Company has a Health, Safety and Environmental Policy and Guidelines, proposed by the Executive Board, which has the Chief Executive Officer as the main member, and approved by the Board of Directors. This policy includes the topic of climate change.

[Add row]

(4.5) Do you provide monetary incentives for the management of environmental issues, including the attainment of targets?

Climate change

(4.5.1) Provision of monetary incentives related to this environmental issue

Select from:

☒ Yes

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

3

(4.5.3) Please explain

In 2023, only the Vice President of Renewable Energy and ESG responded to our decarbonization targets (reduction of scopes 1 and 2). In the period in question, we exceeded the initial target of 6%, achieving a 17% reduction. It is important to note that in 2024, the target for reducing scopes 1 and 2, as well as the new target for reducing scope 3 (decarbonization of customers) became top targets, to which the CEO (and consequently all company employees) and VP of Renewable Energy and ESG respond.

Water

(4.5.1) Provision of monetary incentives related to this environmental issue

Select from:

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

(4.5.3) Please explain

Currently, water security is not treated as a material topic for Vibra, so there is no form of incentive related to the topic.
[Fixed row]

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

Climate change

(4.5.1.1) Position entitled to monetary incentive

Board or executive level

☒ Other C-Suite Officer, please specify :Vice President of Renewable Energy and ESG

(4.5.1.2) Incentives

Select all that apply

☒ Bonus - % of salary

(4.5.1.3) Performance metrics

Emission reduction

☒ Reduction in absolute emissions

(4.5.1.4) Incentive plan the incentives are linked to

Select from:

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

(4.5.1.5) Further details of incentives

The Vice President of Renewable Energy and ESG has an absolute GHG emissions reduction target that impacts her short-term incentive plan. The weight of the emissions target is 25% of the total.

(4.5.1.6) 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.

[Add row]

(4.6) Does your organization have an environmental policy that addresses environmental issues?

	Does your organization have any environmental policies?
	Select from: <input checked="" type="checkbox"/> Yes

[Fixed row]

(4.6.1) Provide details of your environmental policies.

Row 1

(4.6.1.1) Environmental issues covered

Select all that apply

☒ Climate change

(4.6.1.2) Level of coverage

Select from:

☒ Organization-wide

(4.6.1.3) Value chain stages covered

Select all that apply

- ☒ Direct operations
- ☒ Upstream value chain
- ☒ Downstream value chain

(4.6.1.4) 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.

(4.6.1.5) Environmental policy content

Environmental commitments

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

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

Select all that apply

- ☒ Yes, in line with the Paris Agreement

(4.6.1.7) Public availability

Select from:

- ☒ Publicly available

(4.6.1.8) Attach the policy

Policy.pdf

Row 2

(4.6.1.1) Environmental issues covered

Select all that apply

☒ Water

(4.6.1.2) Level of coverage

Select from:

☒ Organization-wide

(4.6.1.3) Value chain stages covered

Select all that apply

☒ Direct operations

(4.6.1.4) 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.

(4.6.1.5) Environmental policy content

Water-specific commitments

☒ Commitment to reduce or phase out hazardous substances

☒ Commitment to control/reduce/eliminate water pollution

☒ Commitment to reduce water consumption volumes

☒ Commitment to reduce water withdrawal volumes

☒ Commitment to the conservation of freshwater ecosystems

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

Select all that apply

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

(4.6.1.7) Public availability

Select from:

☒ Not publicly available

[Add row]

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

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

Select from:

☒ Yes

(4.10.2) Collaborative framework or initiative

Select all that apply

☒ Global Reporting Initiative (GRI) Community Member

☒ Task Force on Climate-related Financial Disclosures (TCFD)

☒ UN Global Compact

☒ World Business Council for Sustainable Development (WBCSD)

☒ Other, please specify :Jogue Limpo Institute and Campo Limpo System

(4.10.3) 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 CEBDSs 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.
[Fixed row]

(4.11) 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?

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

Select all that apply

- ☒ Yes, we engaged directly with policy makers
- ☒ 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

(4.11.2) 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

Select from:

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

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

Select all that apply

- ☒ Paris Agreement

(4.11.4) Attach commitment or position statement

Position statement .pdf

(4.11.5) Indicate whether your organization is registered on a transparency register

Select from:

☒ Yes

(4.11.6) Types of transparency register your organization is registered on

Select all that apply

☒ Non-government register

(4.11.7) 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.

(4.11.8) 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 news 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.
[Fixed row]

(4.11.1) 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?

Row 1

(4.11.1.1) 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.

(4.11.1.2) Environmental issues the policy, law, or regulation relates to

Select all that apply

☒ Climate change

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

Environmental impacts and pressures

☒ Emissions – CO2

☒ Emissions – other GHGs

(4.11.1.4) Geographic coverage of policy, law, or regulation

Select from:

☒ National

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

Select all that apply

☒ Brazil

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

Select from:

☒ Support with minor exceptions

(4.11.1.7) 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.

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

Select all that apply

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

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

0

(4.11.1.10) 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.

(4.11.1.11) 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

Select from:

- ☒ Yes, we have evaluated, and it is aligned

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

Select all that apply

- ☒ Paris Agreement

Row 2

(4.11.1.1) 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.

(4.11.1.2) Environmental issues the policy, law, or regulation relates to

Select all that apply

- ☒ Climate change

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

Energy and renewables

- ☒ Alternative fuels
- ☒ Low-carbon, non-renewable energy generation
- ☒ Renewable energy generation

(4.11.1.4) Geographic coverage of policy, law, or regulation

Select from:

- ☒ National

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

Select all that apply

- ☒ Brazil

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

Select from:

☒ Support with minor exceptions

(4.11.1.7) 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.

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

Select all that apply

☒ Regular meetings

☒ Discussion in public forums

☒ Responding to consultations

☒ Submitting written proposals/inquiries

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

0

(4.11.1.10) 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.

(4.11.1.11) 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

Select from:

☒ Yes, we have evaluated, and it is aligned

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

Select all that apply

☒ Paris Agreement

[Add row]

(4.11.2) 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.

Row 1

(4.11.2.1) Type of indirect engagement

Select from:

☒ Indirect engagement via other intermediary organization or individual

(4.11.2.2) Type of organization or individual

Select from:

☒ Other, please specify :Brazilian Institute of Petroleum, Natural Gas and Biofuels

(4.11.2.3) 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.

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

Select all that apply

☒ Climate change

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

Select from:

☒ Consistent

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

Select from:

☒ Yes, we publicly promoted their current position

(4.11.2.8) 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 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 and technological, regulatory, adaptation solutions, mitigation, and energy transition on the path to a low carbon economy in Brazil. In 2023, the attempt to implement the regulated carbon market in Brazil has continued. A point that is always defended by the IBP during discussions with policy makers is the integration of this new regulated market with Renovabio, a program that since 2020 regulates the contribution of fuel distribution companies regarding the sale of fossil fuels, directing their efforts to decarbonize the sector to encourage gradual replacement with renewable matrix. Vibra agrees and promotes this position in line with the IBP.

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

2997000

(4.11.2.10) 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 the best practices, learn about and contribute to the discussions of public policies in the sector. In the last two years, for example, the legal propositions referring to the creation of the regulated market in Brazil have been widely discussed.

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

Select from:

☒ Yes, we have evaluated, and it is aligned

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

Select all that apply

☒ Paris Agreement

[Add row]

(4.12) Have you published information about your organization's response to environmental issues for this reporting year in places other than your CDP response?

Select from:

☒ Yes

(4.12.1) 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.

Row 1

(4.12.1.1) Publication

Select from:

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

(4.12.1.2) Standard or framework the report is in line with

Select all that apply

- ☒ GRI
- ☒ TCFD
- ☒ Other, please specify :SASB

(4.12.1.3) Environmental issues covered in publication

Select all that apply

- ☒ Climate change
- ☒ Water
- ☒ Biodiversity

(4.12.1.4) Status of the publication

Select from:

- ☒ Complete

(4.12.1.5) Content elements

Select all that apply

- | | |
|---|---|
| <input checked="" type="checkbox"/> Strategy | <input checked="" type="checkbox"/> Dependencies & Impacts |
| <input checked="" type="checkbox"/> Governance | <input checked="" type="checkbox"/> Water accounting figures |
| <input checked="" type="checkbox"/> Emission targets | <input checked="" type="checkbox"/> Content of environmental policies |
| <input checked="" type="checkbox"/> Emissions figures | <input checked="" type="checkbox"/> Other, please specify : waste and materials indicators and targets; water consumption indicators and targets; energy consumption indicators and targets; among others. |
| <input checked="" type="checkbox"/> Risks & Opportunities | |

(4.12.1.6) Page/section reference

Sustainability Report: Climate Change (pages 105 to 111), Environmental performance (pages 112 to 126) and TCFD Report (pages 143 to 156)

(4.12.1.7) Attach the relevant publication

Vibra_RS23_EN_Completa_Final_1.pdf

(4.12.1.8) Comment

We annually disclose information about our environmental performance, following GRI and SASB standards in the Sustainability Report. We also disclose information on the topic of Climate Change in the TCFD Report.

Row 2

(4.12.1.1) Publication

Select from:

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

(4.12.1.2) Standard or framework the report is in line with

Select all that apply

☒ IFRS

(4.12.1.3) Environmental issues covered in publication

Select all that apply

☒ Climate change

(4.12.1.4) Status of the publication

Select from:

☒ Complete

(4.12.1.5) Content elements

Select all that apply

☒ Risks & Opportunities

(4.12.1.6) Page/section reference

2024 Reference Form - pages 62 to 64 ((b) main aspects related to compliance with legal and regulatory obligations related to environmental and social issues by the Company) and 165 to 167 ((l) climate-related risks, including physical and transition risks)

(4.12.1.7) Attach the relevant publication

Formulário de Referência 2024 .pdf

(4.12.1.8) Comment

We disclose information annually in our Reference Form in accordance with CVM Resolution 193, which provides for the preparation and disclosure of the financial information report related to sustainability, based on the international standard issued by the International Sustainability Standards Board - ISSB.

[Add row]

C5. Business strategy

(5.1) Does your organization use scenario analysis to identify environmental outcomes?

Climate change

(5.1.1) Use of scenario analysis

Select from:

☒ Yes

(5.1.2) Frequency of analysis

Select from:

☒ Annually

Water

(5.1.1) Use of scenario analysis

Select from:

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

(5.1.3) Primary reason why your organization has not used scenario analysis

Select from:

☒ Not an immediate strategic priority

(5.1.4) 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.

[Fixed row]

(5.1.1) Provide details of the scenarios used in your organization's scenario analysis.

Climate change

(5.1.1.1) Scenario used

Climate transition scenarios

- ☒ Bespoke climate transition scenario

(5.1.1.3) Approach to scenario

Select from:

- ☒ Qualitative and quantitative

(5.1.1.4) Scenario coverage

Select from:

- ☒ Country/area

(5.1.1.5) Risk types considered in scenario

Select all that apply

- ☒ Policy
- ☒ Market
- ☒ Reputation
- ☒ Technology
- ☒ Liability

(5.1.1.6) Temperature alignment of scenario

Select from:

- ☒ 2.0°C - 2.4°C

(5.1.1.7) Reference year

2007

(5.1.1.8) Timeframes covered

Select all that apply

☒ 2025

☒ 2030

(5.1.1.9) Driving forces in scenario

Local ecosystem asset interactions, dependencies and impacts

☒ Climate change (one of five drivers of nature change)

Finance and insurance

☒ Cost of capital

Stakeholder and customer demands

☒ Consumer attention to impact

☒ Other stakeholder and customer demands driving forces, please specify :B2B client commitments to pursue Vibra's multi-energy platform

Regulators, legal and policy regimes

☒ Global regulation

☒ Global targets

Relevant technology and science

☒ Other relevant technology and science driving forces, please specify :Development of low-carbon technologies (e.g., SAF and advancements in electromobility)

Direct interaction with climate

☒ On asset values, on the corporate

Macro and microeconomy

- ☒ Domestic growth
- ☒ Globalizing markets

(5.1.1.10) 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 from 2022 to 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.

(5.1.1.11) 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.

[Add row]

(5.1.2) Provide details of the outcomes of your organization's scenario analysis.

Climate change

(5.1.2.1) Business processes influenced by your analysis of the reported scenarios

Select all that apply

- ☒ Risk and opportunities identification, assessment and management
- ☒ Strategy and financial planning
- ☒ Resilience of business model and strategy

- ☒ Capacity building
- ☒ Target setting and transition planning

(5.1.2.2) Coverage of analysis

Select from:

- ☒ Organization-wide

(5.1.2.3) 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. In this regard, Vibra aims for one-third of its EBITDA to come from renewable energy-related businesses by 2030, directly linking this ambition to our strategic and financial planning. To navigate this journey of growth and energy transition, the development and engagement of our employees and partners is 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 portfolio of products and services, particularly the increase in renewable energy offerings and lower carbon intensity products, directly contributes to reducing the greenhouse gas emissions intensity of our activities.

[Fixed row]

(5.2) Does your organization's strategy include a climate transition plan?

(5.2.1) Transition plan

Select from:

- ☒ No, but we have a climate transition plan with a different temperature alignment

(5.2.2) Temperature alignment of transition plan

Select from:

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

(5.2.3) Publicly available climate transition plan

Select from:

☒ Yes

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

Select from:

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

(5.2.6) 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 approximately R 4 billion in cleaner energy solutions and recently announced a new investment of R 3.5 billion with the acquisition of our investee Comerc, a renewable energy company. Our ambition is for about one-third of our EBITDA in 2030 to come from new energies, demonstrating our commitment to the energy transition. 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.

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

Select from:

☒ We have a different feedback mechanism in place

(5.2.8) 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 new strategic plan was presented to the Finance Committee and approved by the Board of Directors. 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.

(5.2.9) Frequency of feedback collection

Select from:

☒ Annually

(5.2.10) 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 from 2022 to 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.

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

Since 2021, Vibra has been advancing in its strategy to establish itself as the largest multi-energy platform in Brazil. We have expanded our product and service portfolio to become the leader in energy solutions, creating value in a sustainable way. Over the past three years, approximately R 4 billion has been invested in new energy businesses. Vibra has expanded into new segments through strategic partnerships in electricity generation and trading, biomethane, electromobility, and biofuels. Some key investments include: - In August 2024, we announced that Comerc will be 100% controlled by Vibra by 2025, advancing a purchase originally planned for 2026-2028. In 2021, Vibra acquired 50% of Comerc, with EBITDA expected to reach R 1.3 billion by 2025. - Evolua, a Joint Venture with Copersucar, reaffirms our investment in biofuels and the energy transition. - Investment in EZVolt, a startup for EV charging, now totals R 15 million. EZVolt leads the market with a 70% share in emergency contracts for electric buses in São Paulo and has concessions in Rio de Janeiro. - Zeg Biogás, a joint venture focused on biomethane production from landfills and vinasse, began operations at Jambreiro landfill in São Paulo with a capacity of 30,000 m³/day of biomethane. The Aroeira project, expected to launch in 2024, will double this capacity by 2025. - In September, we launched Carbon Neutral Podium, the first gasoline in Brazil with fully offset emissions, using carbon credits from the Amazon, benefiting 2,000 people. - In July 2023, Comerc, in partnership with Vibra, launched a carbon credit trading platform, adding another decarbonization solution. - In 2023, we started supplying HVO (hydrotreated vegetable oil), which can reduce GHG emissions by up to 90%. We also supplied 1,600 m³ of Vibra Renewable Diesel, generating R 8 million in revenue. - In response to the rise in hybrid vehicle sales, we launched Lubrax Supera

Premium in 2023, a lubricant line specifically designed for hybrid engines, promoting better protection and efficiency. Furthermore, we exceeded our annual target of a 6% reduction in scopes 1 and 2 emissions in 2023, achieving a 17% reduction.

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

Investor Day Presentation 2024.pdf

(5.2.13) Other environmental issues that your climate transition plan considers

Select all that apply

☒ No other environmental issue considered

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

Select from:

☒ Other, please specify :Ensuring national energy security

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

In 2023, 49% 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 3 years, approximately R 4 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.

[Fixed row]

(5.3) Have environmental risks and opportunities affected your strategy and/or financial planning?

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

Select from:

☒ Yes, both strategy and financial planning

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

Select all that apply

- ☒ Products and services
- ☒ Upstream/downstream value chain
- ☒ Investment in R&D
- ☒ Operations

[Fixed row]

(5.3.1) Describe where and how environmental risks and opportunities have affected your strategy.

Products and services

(5.3.1.1) Effect type

Select all that apply

- ☒ Risks
- ☒ Opportunities

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

Select all that apply

- ☒ Climate change

(5.3.1.3) 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 three years, approximately R 4 billion has been invested in new energy ventures, with activities growing through strategic partnerships. Some notable investments include: - In August 2024, we announced that Comerc will become 100% controlled by Vibra by 2025, advancing a purchase initially planned for 2026-2028. 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. - In 2023, we increased our investment in EZVolt by R 10 million, totaling R 15 million. EZVolt now operates over 1,200 EV charging stations across 17 states, serving 17,000 active app users. - We acquired 50% of ZEG Biogás, a company that produces biofuel of high quality, offering a clean alternative to fossil fuels in industries and vehicles. - In September 2023, we launched Carbon Neutral Podium at Petrobras Service Stations, the first gasoline in Brazil with fully offset emissions across its life cycle, from oil extraction to combustion. - In July 2023,

Comerc, in partnership with Vibra, launched a carbon credit trading platform, offering an additional decarbonization tool through the acquisition of carbon credits and I-RECs. The platform is available to Comerc and Vibra customers, as well as external clients. - 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. Additionally, we supplied 1,600 m³ of Vibra Renewable Diesel, generating R 8 million in revenue. - With the rise in hybrid vehicle sales, we launched Lubrax Supera Premium, a new 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 12% biofuel (2023), a significant difference compared to many other countries.

Upstream/downstream value chain

(5.3.1.1) Effect type

Select all that apply

- ☒ Risks
- ☒ Opportunities

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

Select all that apply

- ☒ Climate change

(5.3.1.3) 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. In 2023 and the first half of 2024, 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. - Entry, alongside Suzano and Galp, into the Open SAF cluster led by Bolder, starting in April 2024, to assess opportunities and challenges in developing SAF in Brazil and translate these into concrete future actions among the participants. - Study of projects and potential partners for the SAF value chain in Brazil and abroad. - Memorandum of Understanding (MOU) with Inpasa, signed in January 2024, to assess the feasibility of producing and commercializing green methanol from ethanol by-products, primarily aimed at providing a sustainable solution for maritime transport customers. 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, ZEG for biomethane generation and commercialization, the JV Evolua with Copersucar for ethanol commercialization, and investment in the startup EZVolt, which operates in electromobility. Similarly, we have expanded our downstream activities in the value chain by offering energy solutions to customers in a sustainable manner. Notable achievements in 2023 and the first half of 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 in June 2024. 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.

Investment in R&D

(5.3.1.1) Effect type

Select all that apply

- ☒ Risks
- ☒ Opportunities

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

Select all that apply

- ☒ Climate change

(5.3.1.3) 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. With regard to 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.

Operations

(5.3.1.1) Effect type

Select all that apply

- ☒ Risks
- ☒ Opportunities

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

Select all that apply

- ☒ Climate change

(5.3.1.3) 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.

[Add row]

(5.3.2) Describe where and how environmental risks and opportunities have affected your financial planning.

Row 1

(5.3.2.1) Financial planning elements that have been affected

Select all that apply

- ☒ Capital allocation
- ☒ Acquisitions and divestments

(5.3.2.2) Effect type

Select all that apply

- ☒ Risks
- ☒ Opportunities

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

Select all that apply

- ☒ Climate change

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

In 2021, we carried out an in-depth assessment process of possible scenarios and their impacts on our business. The result was a complete strategic review of our business and our transformation into a multi-energy platform. In our new positioning as an energy company, the risks and opportunities related to climate change directly influenced the company's financial planning. Considering low-carbon economy scenarios, Vibra defined its operating strategy to strengthen its core business, as well as defining growth vectors to operate in new markets. In this sense, we implemented a new organizational structure that includes a Vice-Presidency of Renewable Energy and ESG, responsible for strategy, ESG, M&A and renewable energy, with the aim of strengthening our renewable energy business and accelerating the integration between our segments and recent partnerships such as Comerc, Evolua, Zeg Biogás, among others, aligning our strategy with the challenges of the energy transition and ESG standards. In addition to the acquisition of Comerc (50%), an energy company that operates as a retailer in the free market, B2B Distributed Generation, energy efficiency, among other services, and has extensive experience in renewable energy sources; we made a new investment of R10 million in EZVolt, an electromobility startup that offers solutions for electric recharging and has over a thousand chargers under management, serving B2B and B2C customers; we also made an investment of R5.75 million in Deep ESG, a startup that develops technological solutions for identifying and measuring environmental impacts such as greenhouse gas emission inventories, bringing new business opportunities within our customers' decarbonization journeys. Finally, it is clear that the risks and opportunities related to climate change directly influence the prioritization of capital allocation and the redefinition of the product and service matrix, reorienting the journey with customers, whether B2C or B2B.

[Add row]

(5.4) In your organization's financial accounting, do you identify spending/revenue that is aligned with your organization's climate transition?

	Identification of spending/revenue that is aligned with your organization's climate transition
	<i>Select from:</i> <input checked="" type="checkbox"/> No, but we plan to in the next two years

[Fixed row]

(5.9) 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?

(5.9.1) Water-related CAPEX (+/- % change)

0

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

0

(5.9.3) Water-related OPEX (+/- % change)

16

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

28

(5.9.5) 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 increased by 16% from one period to another, and the forecast for the next period is 28%

[Fixed row]

(5.10) Does your organization use an internal price on environmental externalities?

	Use of internal pricing of environmental externalities	Primary reason for not pricing environmental externalities	Explain why your organization does not price environmental externalities
	<i>Select from:</i> <input checked="" type="checkbox"/> No, but we plan to in the next two years	<i>Select from:</i> <input checked="" type="checkbox"/> Not an immediate strategic priority	<i>We will begin the study with a specialized consulting firm in the fourth quarter of 2024.</i>

[Fixed row]

(5.11) Do you engage with your value chain on environmental issues?

	Engaging with this stakeholder on environmental issues	Environmental issues covered
Suppliers	<i>Select from:</i> <input checked="" type="checkbox"/> Yes	<i>Select all that apply</i> <input checked="" type="checkbox"/> Climate change
Customers	<i>Select from:</i> <input checked="" type="checkbox"/> Yes	<i>Select all that apply</i> <input checked="" type="checkbox"/> Climate change <input checked="" type="checkbox"/> Plastics
Investors and shareholders	<i>Select from:</i>	<i>Select all that apply</i>

	Engaging with this stakeholder on environmental issues	Environmental issues covered
	<input checked="" type="checkbox"/> Yes	<input checked="" type="checkbox"/> Climate change
Other value chain stakeholders	<i>Select from:</i> <input checked="" type="checkbox"/> Yes	<i>Select all that apply</i> <input checked="" type="checkbox"/> Climate change <input checked="" type="checkbox"/> Water <input checked="" type="checkbox"/> Plastics

[Fixed row]

(5.11.1) Does your organization assess and classify suppliers according to their dependencies and/or impacts on the environment?

Climate change

(5.11.1.1) Assessment of supplier dependencies and/or impacts on the environment

Select from:

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

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

Select all that apply

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

(5.11.1.3) % Tier 1 suppliers assessed

Select from:

☒ 100%

(5.11.1.4) 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.

(5.11.1.5) % Tier 1 suppliers meeting the thresholds for substantive dependencies and/or impacts on the environment

Select from:

☒ 1-25%

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

1635

[Fixed row]

(5.11.2) Does your organization prioritize which suppliers to engage with on environmental issues?

Climate change

(5.11.2.1) Supplier engagement prioritization on this environmental issue

Select from:

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

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

Select all that apply

☒ Business risk mitigation

(5.11.2.4) Please explain

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 also work to increase engagement with our transport suppliers: we hold a monthly meeting called "Lessons Learned" and, in addition to topics such as driver health and safety and product transportation, there is a specific moment called "ESG Moment" where we raise awareness among the public on topics such as climate change, human rights, diversity, etc. In addition to this monthly forum, we also address the topic of logistics decarbonization at carrier events and forums. Furthermore, with the support of the technical coordination of the Green Logistics Brazil Program (PLVB), we also carried out an ESG diagnosis of our carriers to identify opportunities to reduce fuel consumption used by the fleets and, thus, reduce greenhouse gas emissions. We obtained responses from our carriers with long-term contracts and, subsequently, selected some of them for further qualitative analysis. We then began to design an action plan to support the opportunities identified. Based on this diagnosis, we included ESG criteria in the audit and to support our partners, we published an ESG good practices handbook.

[Fixed row]

(5.11.5) Do your suppliers have to meet environmental requirements as part of your organization's purchasing process?

Climate change

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

Select from:

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

(5.11.5.2) Policy in place for addressing supplier non-compliance

Select from:

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

(5.11.5.3) 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?origin1> 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.

[Fixed row]

(5.11.6) 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.

Climate change

(5.11.6.1) Environmental requirement

Select from:

☒ Implementation of emissions reduction initiatives

(5.11.6.2) Mechanisms for monitoring compliance with this environmental requirement

Select all that apply

☒ Supplier self-assessment

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

Select from:

☒ 100%

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

Select from:

☒ 1-25%

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

Select from:

☒ None

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

Select from:

☒ None

(5.11.6.9) Response to supplier non-compliance with this environmental requirement

Select from:

☒ Retain and engage

(5.11.6.10) % of non-compliant suppliers engaged

Select from:

☒ None

(5.11.6.11) Procedures to engage non-compliant suppliers

Select all that apply

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

(5.11.6.12) 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.

Climate change

(5.11.6.1) Environmental requirement

Select from:

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

(5.11.6.2) Mechanisms for monitoring compliance with this environmental requirement

Select all that apply

☒ Supplier self-assessment

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

Select from:

☒ 100%

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

Select from:

☒ 1-25%

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

Select from:

☒ None

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

Select from:

☒ None

(5.11.6.9) Response to supplier non-compliance with this environmental requirement

Select from:

☒ Retain and engage

(5.11.6.10) % of non-compliant suppliers engaged

Select from:

☒ None

(5.11.6.11) Procedures to engage non-compliant suppliers

Select all that apply

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

(5.11.6.12) 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.

[Add row]

(5.11.7) Provide further details of your organization's supplier engagement on environmental issues.

Climate change

(5.11.7.2) Action driven by supplier engagement

Select from:

- ☒ Emissions reduction

(5.11.7.3) Type and details of engagement

Capacity building

- ☒ Provide training, support and best practices on how to measure GHG emissions
- ☒ Provide training, support and best practices on how to mitigate environmental impact

Financial incentives

- ☒ Feature environmental performance in supplier awards scheme
- ☒ Provide financial incentives for environmental performance
- ☒ Provide financial incentives for suppliers increasing renewable energy use

Innovation and collaboration

- ☒ Run a campaign to encourage innovation to reduce environmental impacts on products and services

(5.11.7.4) Upstream value chain coverage

Select all that apply

☒ Tier 1 suppliers

(5.11.7.5) % of tier 1 suppliers by procurement spend covered by engagement

Select from:

☒ 1-25%

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

Select from:

☒ Less than 1%

(5.11.7.9) 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.

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

Select from:

☒ Yes, please specify the environmental requirement :decarbonization

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

Select from:

☒ Unknown

Climate change

(5.11.7.2) Action driven by supplier engagement

Select from:

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

(5.11.7.3) Type and details of engagement

Capacity building

☒ Provide training, support and best practices on how to mitigate environmental impact

(5.11.7.4) Upstream value chain coverage

Select all that apply

☒ Tier 1 suppliers

(5.11.7.5) % of tier 1 suppliers by procurement spend covered by engagement

Select from:

☒ 1-25%

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

Select from:

☒ Less than 1%

(5.11.7.9) 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.

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

Select from:

☒ Yes, please specify the environmental requirement :circular economy

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

Select from:

☒ Unknown

[Add row]

(5.11.9) Provide details of any environmental engagement activity with other stakeholders in the value chain.

Climate change

(5.11.9.1) Type of stakeholder

Select from:

☒ Customers

(5.11.9.2) Type and details of engagement

Education/Information sharing

- ☒ Run an engagement campaign to educate stakeholders about the environmental impacts about your products, goods and/or services
- ☒ Share information on environmental initiatives, progress and achievements

Innovation and collaboration

- ☒ Align your organization's goals to support customers' targets and ambitions
- ☒ Collaborate with stakeholders on innovations to reduce environmental impacts in products and services

(5.11.9.3) % of stakeholder type engaged

Select from:

☒ Less than 1%

(5.11.9.4) % stakeholder-associated scope 3 emissions

Select from:

☒ Less than 1%

(5.11.9.5) 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.

(5.11.9.6) 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 2023, we closed 122 energy sales contracts with customers, 100 distributed generation contracts and 77 management contracts (advice for the customer in the free market, from the migration process to the purchase, sale of energy and all bureaucratic procedures). 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.

Water

(5.11.9.1) Type of stakeholder

Select from:

- ☒ Other value chain stakeholder, please specify :employees

(5.11.9.2) Type and details of engagement

Education/Information sharing

- ☒ Educate and work with stakeholders on understanding and measuring exposure to environmental risks
- ☒ Run an engagement campaign to educate stakeholders about the environmental impacts about your products, goods and/or services
- ☒ Share information on environmental initiatives, progress and achievements

Innovation and collaboration

- ☒ Collaborate with stakeholders on innovations to reduce environmental impacts in products and services
- ☒ Run a campaign to encourage innovation to reduce environmental impacts

(5.11.9.3) % of stakeholder type engaged

Select from:

- ☒ 1-25%

(5.11.9.5) 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.

(5.11.9.6) Effect of engagement and measures of success

In 2023, we recorded a 15% reduction in the total water abstracted compared to the base year 2019, mainly due to improvements in the steam lines.

Climate change

(5.11.9.1) Type of stakeholder

Select from:

☒ Investors and shareholders

(5.11.9.2) Type and details of engagement

Education/Information sharing

☒ Share information on environmental initiatives, progress and achievements

(5.11.9.3) % of stakeholder type engaged

Select from:

☒ 1-25%

(5.11.9.4) % stakeholder-associated scope 3 emissions

Select from:

☒ None

(5.11.9.5) 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.

(5.11.9.6) Effect of engagement and measures of success

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

Climate change

(5.11.9.1) Type of stakeholder

Select from:

- ☒ Other value chain stakeholder, please specify :employees

(5.11.9.2) Type and details of engagement

Education/Information sharing

- ☒ Educate and work with stakeholders on understanding and measuring exposure to environmental risks
- ☒ Run an engagement campaign to educate stakeholders about the environmental impacts about your products, goods and/or services
- ☒ Share information about your products and relevant certification schemes
- ☒ Share information on environmental initiatives, progress and achievements

Innovation and collaboration

- ☒ Align your organization's goals to support customers' targets and ambitions
- ☒ Collaborate with stakeholders in creation and review of your climate transition plan
- ☒ Collaborate with stakeholders on innovations to reduce environmental impacts in products and services
- ☒ Run a campaign to encourage innovation to reduce environmental impacts

(5.11.9.3) % of stakeholder type engaged

Select from:

- ☒ 76-99%

(5.11.9.4) % stakeholder-associated scope 3 emissions

Select from:

- ☒ Less than 1%

(5.11.9.5) 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.

(5.11.9.6) 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.

Climate change

(5.11.9.1) Type of stakeholder

Select from:

☒ Customers

(5.11.9.2) Type and details of engagement

Innovation and collaboration

☒ Align your organization's goals to support customers' targets and ambitions

(5.11.9.3) % of stakeholder type engaged

Select from:

☒ 1-25%

(5.11.9.4) % stakeholder-associated scope 3 emissions

Select from:

☒ None

(5.11.9.5) 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 retailres 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.

(5.11.9.6) 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.

[Add row]

(5.12) Indicate any mutually beneficial environmental initiatives you could collaborate on with specific CDP Supply Chain members.

Row 1

(5.12.1) Requesting member

Select from:

(5.12.2) Environmental issues the initiative relates to

Select all that apply

☒ Water

(5.12.4) Initiative category and type

Promote collective action

☒ Invite customer to collaborate with other users in their river basins to reduce impact

(5.12.5) Details of initiative

Measures to prevent soil erosion and the accumulation of sediments in rivers, avoiding water contamination. Educational campaigns to raise awareness among the population about the importance of river preservation and how to prevent pollution. Water Quality Monitoring - Establishment of continuous water quality monitoring systems at different points along the rivers to identify variations and issues and water reutilization projects.

(5.12.6) Expected benefits

Select all that apply

☒ Improved water quality

(5.12.7) Estimated timeframe for realization of benefits

Select from:

☒ 0-1 year

(5.12.8) Are you able to estimate the lifetime CO2e and/or water savings of this initiative?

Select from:

☒ No

(5.12.11) Please explain

Due to the proximity of the facilities and because they are within the same river basins, it would be possible to take some actions to improve the quality of water resources.

Row 2

(5.12.1) Requesting member

Select from:

(5.12.2) Environmental issues the initiative relates to

Select all that apply

☒ Climate change

(5.12.4) Initiative category and type

Innovation

☒ New product or service that reduces customers' operational emissions

(5.12.5) Details of initiative

Actions that would reduce emissions for both our organization and our customers.

(5.12.6) Expected benefits

Select all that apply

- ☒ Reduction of customers' operational emissions (customer scope 1 & 2)
- ☒ Reduction of downstream value chain emissions (own scope 3)

(5.12.7) Estimated timeframe for realization of benefits

Select from:

- ☒ 3-5 years

(5.12.8) Are you able to estimate the lifetime CO2e and/or water savings of this initiative?

Select from:

- ☒ Yes, lifetime CO2e savings only

(5.12.9) Estimated lifetime CO2e savings

323

(5.12.11) Please explain

A project that could contribute to reducing the client's Scope 1 emissions and Vibra's Scope 3 emissions is the partial replacement of jet fuel with Sustainable Aviation Fuel (SAF). The partial replacement is necessary due to the high costs of SAF, as a full replacement could impact the financial viability of the business. The use of SAF could reduce our client's emissions by transitioning from fossil fuel energy to biomass energy. For the emissions estimate, we considered a 1% switch from jet fuel to SAF, based on 2023 consumption levels. Under these assumptions, the expected annual reduction from this initiative is 323 tCO2e per year.

Row 3

(5.12.1) Requesting member

Select from:

(5.12.2) Environmental issues the initiative relates to

Select all that apply

☒ Climate change

(5.12.4) Initiative category and type

Innovation

☒ New product or service that reduces customers' operational emissions

(5.12.5) Details of initiative

Actions that would reduce emissions for both our organization and our customers.

(5.12.6) Expected benefits

Select all that apply

☒ Reduction of customers' operational emissions (customer scope 1 & 2)

☒ Reduction of downstream value chain emissions (own scope 3)

(5.12.7) Estimated timeframe for realization of benefits

Select from:

☒ 1-3 years

(5.12.8) Are you able to estimate the lifetime CO2e and/or water savings of this initiative?

Select from:

☒ Yes, lifetime CO2e savings only

(5.12.9) Estimated lifetime CO2e savings

(5.12.11) Please explain

A project that could contribute to reducing the client's Scope 1 emissions and Vibra's Scope 3 emissions is the partial replacement of fossil fuels with renewable energy. The partial replacement is necessary due to the high costs of renewable products, as a full replacement could affect the business's financial viability. The initiative involves switching fossil diesel with hydrotreated vegetable oil (HVO) or biodiesel. For the emissions estimate, we considered a 5% switch from fossil diesel to HVO or biodiesel, based on 2023 consumption levels. Under these assumptions, the expected annual reduction for this initiative is 123,695 tCO₂e. Additionally, biogas and biomethane can replace fuel oil. These fuels present an alternative to replace the use of residual oil, with the potential to reduce 183,925 tCO₂e annually, assuming full replacement of residual oil consumption.

Row 4**(5.12.1) Requesting member**

Select from:

(5.12.2) Environmental issues the initiative relates to

Select all that apply

☒ Climate change

(5.12.4) Initiative category and type**Innovation**

☒ New product or service that reduces customers' operational emissions

(5.12.5) Details of initiative

Actions that would reduce emissions for both our organization and our customers.

(5.12.6) Expected benefits

Select all that apply

☒ Reduction of customers' operational emissions (customer scope 1 & 2)

☒ Reduction of downstream value chain emissions (own scope 3)

(5.12.7) Estimated timeframe for realization of benefits

Select from:

☒ 1-3 years

(5.12.8) Are you able to estimate the lifetime CO2e and/or water savings of this initiative?

Select from:

☒ Yes, lifetime CO2e savings only

(5.12.9) Estimated lifetime CO2e savings

9731

(5.12.11) Please explain

A project that could contribute to reducing the client's Scope 1 emissions and Vibra's Scope 3 emissions is the partial replacement of fossil fuels with renewable energy. The partial replacement is necessary due to the high costs of renewable products, as a full replacement could impact the business's financial viability. This initiative involves switching fossil diesel with hydrotreated vegetable oil (HVO). For the emissions estimate, we considered a 5% switch from fossil diesel to HVO, based on 2023 consumption levels. Under these assumptions, the expected annual reduction for this initiative is 9,731 tCO2e.

Row 5

(5.12.1) Requesting member

Select from:

(5.12.2) Environmental issues the initiative relates to

Select all that apply

☒ Climate change

(5.12.4) Initiative category and type

Innovation

- ☒ New product or service that reduces customers' operational emissions

(5.12.5) Details of initiative

Actions that would reduce emissions for both our organization and our customers.

(5.12.6) Expected benefits

Select all that apply

- ☒ Reduction of customers' operational emissions (customer scope 1 & 2)
- ☒ Reduction of downstream value chain emissions (own scope 3)

(5.12.7) Estimated timeframe for realization of benefits

Select from:

- ☒ 1-3 years

(5.12.8) Are you able to estimate the lifetime CO2e and/or water savings of this initiative?

Select from:

- ☒ Yes, lifetime CO2e savings only

(5.12.9) Estimated lifetime CO2e savings

33541

(5.12.11) Please explain

A project that would contribute to reducing the client's Scope 1 emissions and Vibra's Scope 3 emissions is the partial replacement of fossil fuels with renewable energy. Partial replacement is necessary due to the high costs of renewable products, as a full replacement could affect the business's financial viability. The initiative involves switching fossil diesel with hydrotreated vegetable oil (HVO) or biodiesel. For the emissions estimate, we considered a 5% switch from fossil diesel to HVO or biodiesel, based on 2023 consumption levels. Under these assumptions, the expected annual reduction for this initiative is 33,541 tCO2e.

Row 6

(5.12.1) Requesting member

Select from:

(5.12.2) Environmental issues the initiative relates to

Select all that apply

☒ Climate change

(5.12.4) Initiative category and type

Innovation

☒ New product or service that reduces customers' operational emissions

(5.12.5) Details of initiative

Actions that would reduce emissions for both our organization and our customers.

(5.12.6) Expected benefits

Select all that apply

☒ Reduction of customers' operational emissions (customer scope 1 & 2)

☒ Reduction of downstream value chain emissions (own scope 3)

(5.12.7) Estimated timeframe for realization of benefits

Select from:

☒ 1-3 years

(5.12.8) Are you able to estimate the lifetime CO2e and/or water savings of this initiative?

Select from:

☒ Yes, lifetime CO2e savings only

(5.12.9) Estimated lifetime CO2e savings

7

(5.12.11) Please explain

A project that could contribute to reducing the client's Scope 1 emissions and Vibra's Scope 3 emissions is the partial replacement of jet fuel with Sustainable Aviation Fuel (SAF). The partial replacement is necessary due to the high costs of SAF, as a full replacement could impact the financial viability of the business. The use of SAF could reduce our client's emissions by transitioning from fossil fuel energy to biomass energy. For the emissions estimate, we considered a 1% switch from jet fuel to SAF, based on 2023 consumption levels. Under these assumptions, the expected annual reduction from this initiative is 7 tCO2e per year.

Row 7

(5.12.1) Requesting member

Select from:

(5.12.2) Environmental issues the initiative relates to

Select all that apply

☒ Climate change

(5.12.4) Initiative category and type

Innovation

☒ New product or service that reduces customers' operational emissions

(5.12.5) Details of initiative

Actions that would reduce emissions for both our organization and our customers.

(5.12.6) Expected benefits

Select all that apply

☒ Reduction of customers' operational emissions (customer scope 1 & 2)

(5.12.7) Estimated timeframe for realization of benefits

Select from:

☒ 1-3 years

(5.12.8) Are you able to estimate the lifetime CO2e and/or water savings of this initiative?

Select from:

☒ Yes, lifetime CO2e savings only

(5.12.9) Estimated lifetime CO2e savings

409

(5.12.11) Please explain

A project that would contribute to reducing the client's Scope 1 emissions and Vibra's Scope 3 emissions is the partial replacement of fossil fuels with renewable energy. Partial replacement is necessary due to the high costs of renewable products, as a full replacement could affect the business's financial viability. The initiative involves switching fossil diesel with hydrotreated vegetable oil (HVO) or biodiesel. For the emissions estimate, we considered a 5% switch from fossil diesel to HVO or biodiesel, based on 2023 consumption levels. Under these assumptions, the expected annual reduction for this initiative is 409 tCO2e.

[Add row]

(5.13) Has your organization already implemented any mutually beneficial environmental initiatives due to CDP Supply Chain member engagement?

	Environmental initiatives implemented due to CDP Supply Chain member engagement
	Select from: <input checked="" type="checkbox"/> Yes

[Fixed row]

(5.13.1) Specify the CDP Supply Chain members that have prompted your implementation of mutually beneficial environmental initiatives and provide information on the initiatives.

Row 1

(5.13.1.1) Requesting member

Select from:

(5.13.1.2) Environmental issues the initiative relates to

Select all that apply

☒ Climate change

(5.13.1.4) Initiative ID

Select from:

☒ Ini1

(5.13.1.5) Initiative category and type

Innovation

☒ Other innovation, please specify :New product that neutralizes customer emissions

(5.13.1.6) Details of initiative

In September, the new Carbon Neutral Podium arrived at Petrobras Service Stations, the first and only gasoline in the Brazilian market whose carbon emissions are fully offset throughout the life cycle, from origin to consumption. This means that from the oil extraction operation, through all due processes, to the burning of gasoline in the car engine, all CO2e emitted has been neutralized. Podium's compensation is through carbon credits generated in the Amazon region (state of Acre), with actions to preserve national biomes that still yield social benefits for 2,000 people.

(5.13.1.7) Benefits achieved

Select all that apply

☒ Reduction of downstream value chain emissions (own scope 3)

(5.13.1.8) Are you able to provide figures for emissions savings or water savings in the reporting year?

Select from:

☒ No

(5.13.1.11) Please explain how success for this initiative is measured

With the consumption of the new Carbon Neutral Podium, now available at Petrobras Service Stations.

(5.13.1.12) Would you be happy for CDP Supply Chain members to highlight this work in their external communication?

Select from:

☒ Yes

Row 2

(5.13.1.1) Requesting member

Select from:

(5.13.1.2) Environmental issues the initiative relates to

Select all that apply

☒ Climate change

(5.13.1.4) Initiative ID

Select from:

☒ Ini2

(5.13.1.5) Initiative category and type

Logistical change

☒ Other logistical change, please specify

(5.13.1.6) Details of initiative

Through our strategic partnerships, we ensure the adequate disposal of packaging (drums and containers) with a certified disposal certificate accredited by an environmental authority. We manage the disposal of used and contaminated lubricating oil, directing it to re-refining processes, all while providing collection services at no cost to the customer. This initiative not only reduces environmental liabilities but also emphasizes our commitment to ESG principles by preventing contamination from improper disposal.

(5.13.1.7) Benefits achieved

Select all that apply

☒ Improved resource use and efficiency

(5.13.1.8) Are you able to provide figures for emissions savings or water savings in the reporting year?

Select from:

☒ No

(5.13.1.11) Please explain how success for this initiative is measured

Vibra's reverse logistics of lubricant drums is a highly praised program and is used as a benchmark for other suppliers. It can be measured by the amount of OLUC and drums collected.

(5.13.1.12) Would you be happy for CDP Supply Chain members to highlight this work in their external communication?

Select from:

☒ Yes

[Add row]

C6. Environmental Performance - Consolidation Approach

(6.1) Provide details on your chosen consolidation approach for the calculation of environmental performance data.

Climate change

(6.1.1) Consolidation approach used

Select from:

☒ Operational control

(6.1.2) 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.

Water

(6.1.1) Consolidation approach used

Select from:

☒ Operational control

(6.1.2) 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.

Plastics

(6.1.1) Consolidation approach used

Select from:

☒ Operational control

(6.1.2) 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.

Biodiversity

(6.1.1) Consolidation approach used

Select from:

☒ Operational control

(6.1.2) 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.

[Fixed row]

C7. Environmental performance - Climate Change

(7.1) Is this your first year of reporting emissions data to CDP?

Select from:

☒ No

(7.1.1) 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?

	Has there been a structural change?
	Select all that apply <input checked="" type="checkbox"/> No

[Fixed row]

(7.1.2) Has your emissions accounting methodology, boundary, and/or reporting year definition changed in the reporting year?

	Change(s) in methodology, boundary, and/or reporting year definition?
	Select all that apply <input checked="" type="checkbox"/> No

[Fixed row]

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

Select all that apply

☒ Brazil GHG Protocol Programme

(7.3) Describe your organization's approach to reporting Scope 2 emissions.

	Scope 2, location-based	Scope 2, market-based	Comment
	Select from: <input checked="" type="checkbox"/> We are reporting a Scope 2, location-based figure	Select from: <input checked="" type="checkbox"/> We are reporting a Scope 2, market-based figure	We are reporting Scope 2 emissions using both location-based and market-based approaches.

[Fixed row]

(7.4) 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?

Select from:

☒ Yes

(7.4.1) Provide details of the sources of Scope 1, Scope 2, or Scope 3 emissions that are within your selected reporting boundary which are not included in your disclosure.

Row 1

(7.4.1.1) Source of excluded emissions

(7.4.1.2) Scope(s) or Scope 3 category(ies)

Select all that apply

☒ Scope 1

(7.4.1.3) Relevance of Scope 1 emissions from this source

Select from:

☒ Emissions are not relevant

(7.4.1.10) Explain why this source is excluded

Fire extinguishers emissions were excluded, because it is not relevant in Vibra's inventory.

(7.4.1.11) Explain how you estimated the percentage of emissions this excluded source represents

The total number of fire extinguishers of each operational unit was surveyed and for the estimation a total recharge of these extinguishers was considered to obtain a calculation for the worst-case scenario.

Row 2

(7.4.1.1) Source of excluded emissions

Refrigerant gases consumption by part of the operating units. It is important to point out that the inventory included the emissions of refrigerant gases from the lubricant factory and headquarters building, which have higher consumption due to their physical characteristics, as well as operating units located in Rio de Janeiro, due to compliance with the legal demand for reporting inventory of third-party verified emissions.

(7.4.1.2) Scope(s) or Scope 3 category(ies)

Select all that apply

☒ Scope 1

(7.4.1.3) Relevance of Scope 1 emissions from this source

Select from:

☒ Emissions are not relevant

(7.4.1.10) Explain why this source is excluded

Refrigerant gases emissions from operational facilities were excluded, because it is not relevant in Vibra's inventory.

(7.4.1.11) Explain how you estimated the percentage of emissions this excluded source represents

The type of refrigerant gases used and average annual volume recharged were surveyed and it was concluded that most of the units consume gases controlled by the Montreal Protocol and were therefore excluded from the emissions inventory. In addition, consumption occurs in small quantities due to the physical characteristics of the units, which are mostly small administrative offices to support the operational area.

[Add row]

(7.5) Provide your base year and base year emissions.

Scope 1

(7.5.1) Base year end

12/31/2019

(7.5.2) Base year emissions (metric tons CO₂e)

47560.0

(7.5.3) 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.

Scope 2 (location-based)

(7.5.1) Base year end

12/31/2019

(7.5.2) Base year emissions (metric tons CO2e)

17356

(7.5.3) 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.

Scope 2 (market-based)

(7.5.1) Base year end

12/31/2019

(7.5.2) Base year emissions (metric tons CO2e)

17356

(7.5.3) Methodological details

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

Scope 3 category 1: Purchased goods and services

(7.5.1) Base year end

12/31/2019

(7.5.2) Base year emissions (metric tons CO2e)

16332098.0

(7.5.3) 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.

Scope 3 category 4: Upstream transportation and distribution

(7.5.1) Base year end

12/31/2019

(7.5.2) Base year emissions (metric tons CO₂e)

232652.0

(7.5.3) 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.

Scope 3 category 9: Downstream transportation and distribution

(7.5.1) Base year end

12/31/2019

(7.5.2) Base year emissions (metric tons CO₂e)

99992.0

(7.5.3) 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.

Scope 3 category 11: Use of sold products

(7.5.1) Base year end

12/31/2019

(7.5.2) Base year emissions (metric tons CO₂e)

80963546.0

(7.5.3) 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.

[Fixed row]

(7.6) What were your organization's gross global Scope 1 emissions in metric tons CO₂e?

Reporting year

(7.6.1) Gross global Scope 1 emissions (metric tons CO₂e)

41605.807

(7.6.3) Methodological details

The calculation includes the following gases: carbon dioxide (CO₂), methane (CH₄), nitrous oxide (N₂O), and hydrofluorocarbons (HFCs). The references used are: GWP from the IPCC AR5 (2014); emission factors from the GHG Protocol; and conversion factors from the BEN 2023 (National Energy Balance).

[Fixed row]

(7.7) What were your organization's gross global Scope 2 emissions in metric tons CO2e?

Reporting year

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

12511.91

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

11667.936

(7.7.4) Methodological details

The gases included in the calculation were: CO2 (carbon dioxide), CH4 (methane), and N2O (nitrous oxide). The references used are: GWP from the IPCC AR5 (2014); emission factors from GRID (source: MCTI) and the GHG Protocol; and conversion factors from BEN 2023 (National Energy Balance). In 2023, 18 Vibra units consumed renewable energy in the free market. To verify the traceability of this energy, we acquired I-RECs totaling 22,000 MWh, corresponding to the consumption of these 18 units and additional units scheduled for migration to the free energy market.

[Fixed row]

(7.8) Account for your organization's gross global Scope 3 emissions, disclosing and explaining any exclusions.

Purchased goods and services

(7.8.1) Evaluation status

Select from:

☒ Relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO2e)

16794833

(7.8.3) Emissions calculation methodology

Select all that apply

☒ Average data method

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

0

(7.8.5) 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 and GHG Protocol.

Capital goods

(7.8.1) Evaluation status

Select from:

☒ Not relevant, explanation provided

(7.8.5) Please explain

Compared to "Use of Products Sold" (75M 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.

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

(7.8.1) Evaluation status

Select from:

☒ Not relevant, explanation provided

(7.8.5) Please explain

Compared to "Use of Products Sold" (75M 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.

Upstream transportation and distribution

(7.8.1) Evaluation status

Select from:

☒ Relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO₂e)

292386.446

(7.8.3) Emissions calculation methodology

Select all that apply

☒ Distance-based method

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

0

(7.8.5) Please explain

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

Waste generated in operations

(7.8.1) Evaluation status

Select from:

☒ Not relevant, explanation provided

(7.8.5) Please explain

Compared to "Use of Products Sold" (75M 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.

Business travel

(7.8.1) Evaluation status

Select from:

☒ Not relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO₂e)

1325.455

(7.8.3) Emissions calculation methodology

Select all that apply

☒ Distance-based method

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

0

(7.8.5) Please explain

Compared to "Use of Products Sold" (75M 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.

Employee commuting

(7.8.1) Evaluation status

Select from:

☒ Not relevant, explanation provided

(7.8.5) Please explain

Compared to "Use of Products Sold" (75M 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.

Upstream leased assets

(7.8.1) Evaluation status

Select from:

☒ Not relevant, explanation provided

(7.8.5) Please explain

Compared to "Use of Products Sold" (75M 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.

Downstream transportation and distribution

(7.8.1) Evaluation status

Select from:

☒ Relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO₂e)

98241.836

(7.8.3) Emissions calculation methodology

Select all that apply

☒ Distance-based method

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

0

(7.8.5) Please explain

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

Processing of sold products

(7.8.1) Evaluation status

Select from:

☒ Not relevant, explanation provided

(7.8.5) Please explain

Compared to "Use of Products Sold" (75M 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.

Use of sold products

(7.8.1) Evaluation status

Select from:

☒ Relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO₂e)

75267366

(7.8.3) Emissions calculation methodology

Select all that apply

☒ Fuel-based method

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

0

(7.8.5) 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 81% 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.

End of life treatment of sold products

(7.8.1) Evaluation status

Select from:

☒ Not relevant, explanation provided

(7.8.5) Please explain

Compared to the "Use of Products Sold" (75M 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.

Downstream leased assets

(7.8.1) Evaluation status

Select from:

☒ Not relevant, explanation provided

(7.8.5) Please explain

Compared to the "Use of Products Sold" (75M 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.

Franchises

(7.8.1) Evaluation status

Select from:

☒ Not relevant, explanation provided

(7.8.5) Please explain

Compared to the "Use of Products Sold" (75M 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.

Investments

(7.8.1) Evaluation status

Select from:

☒ Not relevant, explanation provided

(7.8.5) Please explain

Compared to the "Use of Products Sold" (75M 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.

Other (upstream)

(7.8.1) Evaluation status

Select from:

☒ Not relevant, explanation provided

(7.8.5) Please explain

Compared to the "Use of Products Sold" (75M 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.

Other (downstream)

(7.8.1) Evaluation status

Select from:

☒ Not relevant, explanation provided

(7.8.5) Please explain

Compared to the "Use of Products Sold" (75M 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.

[Fixed row]

(7.9) Indicate the verification/assurance status that applies to your reported emissions.

	Verification/assurance status
Scope 1	<i>Select from:</i> <input checked="" type="checkbox"/> Third-party verification or assurance process in place
Scope 2 (location-based or market-based)	<i>Select from:</i> <input checked="" type="checkbox"/> Third-party verification or assurance process in place
Scope 3	<i>Select from:</i> <input checked="" type="checkbox"/> Third-party verification or assurance process in place

[Fixed row]

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

Row 1

(7.9.1.1) Verification or assurance cycle in place

Select from:

☒ Annual process

(7.9.1.2) Status in the current reporting year

Select from:

☒ Complete

(7.9.1.3) Type of verification or assurance

Select from:

☒ Limited assurance

(7.9.1.4) Attach the statement

367.028_24 Verification Statement - VIBRA.pdf

(7.9.1.5) Page/section reference

Page 3

(7.9.1.6) Relevant standard

Select from:

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

(7.9.1.7) Proportion of reported emissions verified (%)

100

[Add row]

(7.9.2) Provide further details of the verification/assurance undertaken for your Scope 2 emissions and attach the relevant statements.

Row 1

(7.9.2.1) Scope 2 approach

Select from:

☒ Scope 2 location-based

(7.9.2.2) Verification or assurance cycle in place

Select from:

☒ Annual process

(7.9.2.3) Status in the current reporting year

Select from:

☒ Complete

(7.9.2.4) Type of verification or assurance

Select from:

☒ Limited assurance

(7.9.2.5) Attach the statement

367.028_24 Verification Statement - VIBRA.pdf

(7.9.2.6) Page/ section reference

Page 3

(7.9.2.7) Relevant standard

Select from:

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

(7.9.2.8) Proportion of reported emissions verified (%)

100

Row 2

(7.9.2.1) Scope 2 approach

Select from:

☒ Scope 2 market-based

(7.9.2.2) Verification or assurance cycle in place

Select from:

☒ Annual process

(7.9.2.3) Status in the current reporting year

Select from:

☒ Complete

(7.9.2.4) Type of verification or assurance

Select from:

☒ Limited assurance

(7.9.2.5) Attach the statement

367.028_24 Verification Statement - VIBRA.pdf

(7.9.2.6) Page/ section reference

Page 3

(7.9.2.7) Relevant standard

Select from:

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

(7.9.2.8) Proportion of reported emissions verified (%)

100
[Add row]

(7.9.3) Provide further details of the verification/assurance undertaken for your Scope 3 emissions and attach the relevant statements.

Row 1

(7.9.3.1) Scope 3 category

Select all that apply

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

(7.9.3.2) Verification or assurance cycle in place

Select from:

- ☒ Annual process

(7.9.3.3) Status in the current reporting year

Select from:

- ☒ Complete

(7.9.3.4) Type of verification or assurance

Select from:

- ☒ Limited assurance

(7.9.3.5) Attach the statement

367.028_24 Verification Statement - VIBRA.pdf

(7.9.3.6) Page/section reference

Page 3

(7.9.3.7) Relevant standard

Select from:

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

(7.9.3.8) Proportion of reported emissions verified (%)

100

[Add row]

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

Select from:

☒ Decreased

(7.10.1) 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.

Change in renewable energy consumption

(7.10.1.1) Change in emissions (metric tons CO₂e)

190.3

(7.10.1.2) Direction of change in emissions

Select from:

☒ Decreased

(7.10.1.3) Emissions value (percentage)

0.3

(7.10.1.4) Please explain calculation

We increased our renewable energy consumption in Scope 1 through the initiative to use ethanol in approximately 31% of our light vehicle fleet.

Other emissions reduction activities

(7.10.1.1) Change in emissions (metric tons CO₂e)

1342.75

(7.10.1.2) Direction of change in emissions

Select from:

☒ Decreased

(7.10.1.3) Emissions value (percentage)

2.3

(7.10.1.4) Please explain calculation

In 2023, we implemented engineering and maintenance initiatives to reduce steam consumption (672.15 tCO₂e) at our lubricants plant and one of our distribution bases. Additionally, we achieved reductions through logistics optimization in mobile combustion (416.2 tCO₂e) and the decommissioning of a boiler in December 2023 (254.4 tCO₂e).

Divestment

(7.10.1.1) Change in emissions (metric tons CO₂e)

0

(7.10.1.2) Direction of change in emissions

Select from:

☒ No change

(7.10.1.3) Emissions value (percentage)

0

Acquisitions

(7.10.1.1) Change in emissions (metric tons CO2e)

0

(7.10.1.2) Direction of change in emissions

Select from:

☒ No change

(7.10.1.3) Emissions value (percentage)

0

Mergers

(7.10.1.1) Change in emissions (metric tons CO2e)

0

(7.10.1.2) Direction of change in emissions

Select from:

☒ No change

(7.10.1.3) Emissions value (percentage)

0

Change in output

(7.10.1.1) Change in emissions (metric tons CO2e)

1.729

(7.10.1.2) Direction of change in emissions

Select from:

☒ Decreased

(7.10.1.3) Emissions value (percentage)

3

(7.10.1.4) Please explain calculation

The thermal plant reported a decrease in demand compared to the previous year.

Change in methodology

(7.10.1.1) Change in emissions (metric tons CO2e)

0

(7.10.1.2) Direction of change in emissions

Select from:

☒ No change

(7.10.1.3) Emissions value (percentage)

0

Change in boundary

(7.10.1.1) Change in emissions (metric tons CO2e)

0

(7.10.1.2) Direction of change in emissions

Select from:

☒ No change

(7.10.1.3) Emissions value (percentage)

0

Change in physical operating conditions

(7.10.1.1) Change in emissions (metric tons CO2e)

71.733

(7.10.1.2) Direction of change in emissions

Select from:

☒ Decreased

(7.10.1.3) Emissions value (percentage)

0.1

(7.10.1.4) Please explain calculation

In 2023, we experienced a reduction in the GRID emission factor compared to the previous year.

Unidentified

(7.10.1.1) Change in emissions (metric tons CO2e)

0

(7.10.1.2) Direction of change in emissions

Select from:

☒ No change

(7.10.1.3) Emissions value (percentage)

0

Other

(7.10.1.1) Change in emissions (metric tons CO₂e)

468.8

(7.10.1.2) Direction of change in emissions

Select from:

☒ Decreased

(7.10.1.3) Emissions value (percentage)

0.8

(7.10.1.4) Please explain calculation

We identified lower steam consumption (382.8 tCO₂e), reduced fugitive emissions (55,5 tCO₂e), and lower stationary combustion (30,5 tCO₂e) compared to the previous year in units where no reduction initiatives were implemented. These gains are attributed to specific operational factors.

[Fixed row]

(7.10.2) 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?

Select from:

☒ Market-based

(7.12) Are carbon dioxide emissions from biogenic carbon relevant to your organization?

Select from:

☒ Yes

(7.12.1) Provide the emissions from biogenic carbon relevant to your organization in metric tons CO2.

(7.12.1.1) CO2 emissions from biogenic carbon (metric tons CO2)

13280274

(7.12.1.2) 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 2023 have 12% biodiesel and 27% anhydrous ethanol in their mixtures, respectively.
[Fixed row]

(7.15) Does your organization break down its Scope 1 emissions by greenhouse gas type?

Select from:

☒ Yes

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

Row 1

(7.15.1.1) Greenhouse gas

Select from:

☒ CO2

(7.15.1.2) Scope 1 emissions (metric tons of CO2e)

41200.946

(7.15.1.3) GWP Reference

Select from:

☒ IPCC Fifth Assessment Report (AR5 – 100 year)

Row 2

(7.15.1.1) Greenhouse gas

Select from:

☒ CH4

(7.15.1.2) Scope 1 emissions (metric tons of CO2e)

188.216

(7.15.1.3) GWP Reference

Select from:

☒ IPCC Fifth Assessment Report (AR5 – 100 year)

Row 3

(7.15.1.1) Greenhouse gas

Select from:

☒ N2O

(7.15.1.2) Scope 1 emissions (metric tons of CO2e)

165.095

(7.15.1.3) GWP Reference

Select from:

☒ IPCC Fifth Assessment Report (AR5 – 100 year)

Row 4

(7.15.1.1) Greenhouse gas

Select from:

☒ HFCs

(7.15.1.2) Scope 1 emissions (metric tons of CO₂e)

51.55

(7.15.1.3) GWP Reference

Select from:

☒ IPCC Fifth Assessment Report (AR5 – 100 year)

[Add row]

(7.16) Break down your total gross global Scope 1 and 2 emissions by country/area.

	Scope 1 emissions (metric tons CO ₂ e)	Scope 2, location-based (metric tons CO ₂ e)	Scope 2, market-based (metric tons CO ₂ e)
Brazil	41605.807	12511.91	11667.936

[Fixed row]

(7.17) Indicate which gross global Scope 1 emissions breakdowns you are able to provide.

Select all that apply

☒ By activity

(7.17.3) Break down your total gross global Scope 1 emissions by business activity.

	Activity	Scope 1 emissions (metric tons CO ₂ e)
Row 1	Mobile Sources	5143.988
Row 2	Stationary Sources	36410.269
Row 3	Fugitive emissions	51.55

[Add row]

(7.20) Indicate which gross global Scope 2 emissions breakdowns you are able to provide.

Select all that apply

☒ By business division

(7.20.1) Break down your total gross global Scope 2 emissions by business division.

	Business division	Scope 2, location-based (metric tons CO ₂ e)	Scope 2, market-based (metric tons CO ₂ e)
Row 1	Offices	223.774	0
Row 2	Facilities	12288.14	11667.936

[Add row]

(7.22) Break down your gross Scope 1 and Scope 2 emissions between your consolidated accounting group and other entities included in your response.

Consolidated accounting group

(7.22.1) Scope 1 emissions (metric tons CO2e)

41605.807

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

12511.91

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

11667.936

(7.22.4) Please explain

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

All other entities

(7.22.1) Scope 1 emissions (metric tons CO2e)

0

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

0

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

0

(7.22.4) Please explain

The corporate greenhouse gas inventory of Vibra does not include any other entities.
[Fixed row]

(7.23) Is your organization able to break down your emissions data for any of the subsidiaries included in your CDP response?

Select from:

☒ Not relevant as we do not have any subsidiaries

(7.26) Allocate your emissions to your customers listed below according to the goods or services you have sold them in this reporting period.

Row 1

(7.26.1) Requesting member

Select from:

(7.26.2) Scope of emissions

Select from:

☒ Scope 1

(7.26.4) Allocation level

Select from:

☒ Facility

(7.26.5) Allocation level detail

For emission allocation, we consider the facilities that meet Avianca's demand. Additionally, we allocate emissions from support activities, such as those from the headquarters building and Vibra's light vehicle fleet, based on a percentage proportional to Avianca's sales volume relative to Vibra's total sales.

(7.26.6) Allocation method

Select from:

☒ Allocation based on the volume of products purchased

(7.26.7) Unit for market value or quantity of goods/services supplied

Select from:

☒ Cubic meters

(7.26.8) Market value or quantity of goods/services supplied to the requesting member

12475

(7.26.9) Emissions in metric tonnes of CO₂e

19.27

(7.26.10) Uncertainty (±%)

5

(7.26.11) Major sources of emissions

The primary source of Scope 1 emissions related to product sales to Avianca comes from the trucks used to refuel the aircraft.

(7.26.12) Allocation verified by a third party?

Select from:

☒ Yes

(7.26.13) Please explain how you have identified the GHG source, including major limitations to this process and assumptions made

GHG sources were identified from the operational units responsible for meeting customer demand. For each unit, we assessed the emissions based on the equipment used for the transportation of products sold to the customer. Additionally, we included emissions from support activities, such as those generated by our headquarters and employee transportation using the vehicle fleet contracted by Vibra. However, there is still a need to refine the allocation of emissions from support activities, as we currently simplify this by using the ratio of customer sales volume to the company's total sales volume.

(7.26.14) Where published information has been used, please provide a reference

Vibra's corporate greenhouse gas emissions inventory has been published in the Sustainability Report, as well as in the TCFD and the GHG Protocol Program.

Row 2

(7.26.1) Requesting member

Select from:

(7.26.2) Scope of emissions

Select from:

☒ Scope 2: location-based

(7.26.4) Allocation level

Select from:

☒ Facility

(7.26.5) Allocation level detail

For emission allocation, we consider the facilities that meet Avianca's demand. Additionally, we allocate emissions from support activities, such as those from the headquarters building and Vibra's light vehicle fleet, based on a percentage proportional to Avianca's sales volume relative to Vibra's total sales.

(7.26.6) Allocation method

Select from:

☒ Allocation based on the volume of products purchased

(7.26.7) Unit for market value or quantity of goods/services supplied

Select from:

☒ Cubic meters

(7.26.8) Market value or quantity of goods/services supplied to the requesting member

12475

(7.26.9) Emissions in metric tonnes of CO₂e

4.17

(7.26.10) Uncertainty (±%)

5

(7.26.11) Major sources of emissions

The sole source of Scope 2 emissions related to the sale of products to Avianca is electricity consumption from purchased power.

(7.26.12) Allocation verified by a third party?

Select from:

☒ Yes

(7.26.13) Please explain how you have identified the GHG source, including major limitations to this process and assumptions made

GHG sources were identified from the operational units responsible for meeting customer demand. It is important to include emissions from support activities, such as those from our headquarters. However, there is still a need to enhance the allocation of emissions from these support activities, as we currently simplify this by using the customer's sales volume in relation to the company's total sales volume. To address this, we conducted an assessment of Scope 2 emissions for each unit.

(7.26.14) Where published information has been used, please provide a reference

Vibra's corporate greenhouse gas emissions inventory has been published in the Sustainability Report, as well as in the TCFD and the GHG Protocol Program.

Row 3

(7.26.1) Requesting member

Select from:

(7.26.2) Scope of emissions

Select from:

☒ Scope 3

(7.26.3) Scope 3 category(ies)

Select all that apply

☒ Category 1: Purchased goods and services

☒ Category 11: Use of sold products

(7.26.4) Allocation level

Select from:

☒ Company wide

(7.26.6) Allocation method

Select from:

☒ Allocation based on the volume of products purchased

(7.26.7) Unit for market value or quantity of goods/services supplied

Select from:

☒ Cubic meters

(7.26.8) Market value or quantity of goods/services supplied to the requesting member

12475

(7.26.9) Emissions in metric tonnes of CO2e

38991.98

(7.26.10) Uncertainty (±%)

5

(7.26.11) Major sources of emissions

Scope 3 emissions allocated to Avianca are derived from the Use of Sold Products (Category 11) and Purchased Goods and Services (Category 1). Transportation emissions were excluded from this allocation.

(7.26.12) Allocation verified by a third party?

Select from:

☒ Yes

(7.26.13) Please explain how you have identified the GHG source, including major limitations to this process and assumptions made

Scope 3 emissions from the Use of Sold Products (Category 11) and Purchased Goods and Services (Category 1) are the most significant in the fuel distribution segment, due to the nature of the activity. Another relevant source of emissions is product transportation, an activity still heavily reliant on fossil fuel energy. However, there are limitations in accurately attributing inbound transport emissions, given the complexity of the logistics chain, which includes numerous routes to our facilities across Brazil.

(7.26.14) Where published information has been used, please provide a reference

Vibra's corporate greenhouse gas emissions inventory has been published in the Sustainability Report, as well as in the TCFD and the GHG Protocol Program.

Row 4

(7.26.1) Requesting member

Select from:

(7.26.2) Scope of emissions

Select from:

☒ Scope 1

(7.26.4) Allocation level

Select from:

☒ Facility

(7.26.5) Allocation level detail

For emission allocation, we consider the facilities that meet Bradesco's demand. Additionally, we allocate emissions from support activities, such as those from the headquarters building and Vibra's light vehicle fleet, based on a percentage proportional to Bradesco's sales volume relative to Vibra's total sales.

(7.26.6) Allocation method

Select from:

☒ Allocation based on the volume of products purchased

(7.26.7) Unit for market value or quantity of goods/services supplied

Select from:

☒ Cubic meters

(7.26.8) Market value or quantity of goods/services supplied to the requesting member

277.025

(7.26.9) Emissions in metric tonnes of CO₂e

0.348

(7.26.10) Uncertainty (±%)

5

(7.26.11) Major sources of emissions

The primary source of Scope 1 emissions related to product sales to Bradesco comes from the trucks used to refuel the aircraft.

(7.26.12) Allocation verified by a third party?

Select from:

☒ Yes

(7.26.13) Please explain how you have identified the GHG source, including major limitations to this process and assumptions made

GHG sources were identified from the facilities responsible for meeting customer demand. For each facility, we assessed the emissions based on the equipment used for the transportation of products sold to the customer. Additionally, we included emissions from support activities, such as those generated by our headquarters and the transportation of employees using the vehicle fleet contracted by Vibra.

(7.26.14) Where published information has been used, please provide a reference

Vibra's corporate greenhouse gas emissions inventory has been published in the Sustainability Report, as well as in the TCFD and the GHG Protocol Program.

Row 5

(7.26.1) Requesting member

Select from:

(7.26.2) Scope of emissions

Select from:

☒ Scope 2: location-based

(7.26.4) Allocation level

Select from:

☒ Facility

(7.26.5) Allocation level detail

For emission allocation, we consider the facilities that meet Bradesco's demand. Additionally, we allocate emissions from support activities, such as those from the headquarters building, based on a percentage proportional to Bradesco's sales volume relative to Vibra's total sales.

(7.26.6) Allocation method

Select from:

☒ Allocation based on the volume of products purchased

(7.26.7) Unit for market value or quantity of goods/services supplied

Select from:

☒ Cubic meters

(7.26.8) Market value or quantity of goods/services supplied to the requesting member

277.025

(7.26.9) Emissions in metric tonnes of CO2e

0.0039

(7.26.10) Uncertainty (±%)

5

(7.26.11) Major sources of emissions

The only source of Scope 2 emissions related to the sale of products to Bradesco is electricity consumption from purchased power.

(7.26.12) Allocation verified by a third party?

Select from:

☒ Yes

(7.26.13) Please explain how you have identified the GHG source, including major limitations to this process and assumptions made

GHG sources were identified from the operational units responsible for meeting customer demand. For each unit, we conducted an assessment of Scope 2 emissions. Additionally, we believe it is important to include emissions from support activities, such as those generated by our headquarters. However, there is still a need to enhance the allocation of emissions from support activities, as we currently simplify this by using the ratio of customer sales volume to the company's total sales volume.

(7.26.14) Where published information has been used, please provide a reference

Vibra's corporate greenhouse gas emissions inventory has been published in the Sustainability Report, as well as in the TCFD and the GHG Protocol Program.

Row 6

(7.26.1) Requesting member

Select from:

(7.26.2) Scope of emissions

Select from:

☒ Scope 3

(7.26.3) Scope 3 category(ies)

Select all that apply

☒ Category 1: Purchased goods and services

☒ Category 11: Use of sold products

(7.26.4) Allocation level

Select from:

☒ Company wide

(7.26.6) Allocation method

Select from:

☒ Allocation based on the volume of products purchased

(7.26.7) Unit for market value or quantity of goods/services supplied

Select from:

☒ Cubic meters

(7.26.8) Market value or quantity of goods/services supplied to the requesting member

277.025

(7.26.9) Emissions in metric tonnes of CO₂e

865

(7.26.10) Uncertainty (±%)

5

(7.26.11) Major sources of emissions

Scope 3 emissions allocated to Avianca are derived from the Use of Sold Products (Category 11) and Purchased Goods and Services (Category 1). Transportation emissions were excluded from this allocation.

(7.26.12) Allocation verified by a third party?

Select from:

☒ Yes

(7.26.13) Please explain how you have identified the GHG source, including major limitations to this process and assumptions made

Scope 3 emissions from the Use of Sold Products (Category 11) and Purchased Goods and Services (Category 1) are the most significant in the fuel distribution segment, due to the nature of the activity. Another relevant source of emissions is product transportation, an activity still heavily reliant on fossil fuel energy. However,

there are limitations in accurately attributing inbound transport emissions, given the complexity of the logistics chain, which includes numerous routes to our facilities across Brazil.

(7.26.14) Where published information has been used, please provide a reference

Vibra's corporate greenhouse gas emissions inventory has been published in the Sustainability Report, as well as in the TCFD and the GHG Protocol Program.

Row 7

(7.26.1) Requesting member

Select from:

(7.26.2) Scope of emissions

Select from:

☒ Scope 1

(7.26.4) Allocation level

Select from:

☒ Facility

(7.26.5) Allocation level detail

For emission allocation, we consider the operational units that ship products to Vale and the emission sources involved in the process of moving products sold to this customer. Additionally, we allocate emissions from support activities, such as those from the headquarters building and Vibra's light vehicle fleet, based on a percentage proportional to Vale's sales volume relative to Vibra's total sales.

(7.26.6) Allocation method

Select from:

☒ Allocation based on the volume of products purchased

(7.26.7) Unit for market value or quantity of goods/services supplied

Select from:

☒ Cubic meters

(7.26.8) Market value or quantity of goods/services supplied to the requesting member

1068443.3

(7.26.9) Emissions in metric tonnes of CO₂e

248.15

(7.26.10) Uncertainty (±%)

5

(7.26.11) Major sources of emissions

The main sources of scope 1 emissions related to the sale of products to Vale were the boiler to generate steam for the fuel oil flow at one of our distribution bases and the forklift trucks to move products at the lubricant factory.

(7.26.12) Allocation verified by a third party?

Select from:

☒ Yes

(7.26.13) Please explain how you have identified the GHG source, including major limitations to this process and assumptions made

GHG sources were identified from the operational units responsible for meeting customer demand. For each unit, we assessed the emissions based on the equipment used in the transportation of products sold to the customer. Additionally, we believe it is important to include emissions from support activities, such as those generated by our headquarters and the transportation of employees using the fleet of vehicles contracted by Vibra. However, there is still a need to enhance the allocation of emissions from support activities, as we currently simplify this by using the ratio of customer sales volume to the company's total sales volume.

(7.26.14) Where published information has been used, please provide a reference

Vibra's corporate greenhouse gas emissions inventory has been published in the Sustainability Report, as well as in the TCFD and the GHG Protocol Program.

Row 8

(7.26.1) Requesting member

Select from:

(7.26.2) Scope of emissions

Select from:

☒ Scope 2: location-based

(7.26.4) Allocation level

Select from:

☒ Facility

(7.26.5) Allocation level detail

For emissions allocation, we consider the operational units that ship products to Vale and the emission sources involved in the process of moving products sold to this customer. Additionally, we allocate emissions from support activities, such as those from the headquarters building, based on a percentage proportional to Vale's sales volume relative to Vibra's total sales.

(7.26.6) Allocation method

Select from:

☒ Allocation based on the volume of products purchased

(7.26.7) Unit for market value or quantity of goods/services supplied

Select from:

☒ Cubic meters

(7.26.8) Market value or quantity of goods/services supplied to the requesting member

1068443.3

(7.26.9) Emissions in metric tonnes of CO₂e

44.465

(7.26.10) Uncertainty (±%)

5

(7.26.11) Major sources of emissions

The main source of Scope 2 emissions related to the sale of products to Vale is the purchase of steam for the lubricating oil flow.

(7.26.12) Allocation verified by a third party?

Select from:

☒ Yes

(7.26.13) Please explain how you have identified the GHG source, including major limitations to this process and assumptions made

GHG sources were identified from the operational units responsible for meeting customer demand. For each unit, we assessed the emissions based on the equipment used in the transportation of products sold to the customer. Additionally, we believe it is important to include emissions from support activities, such as those generated by our headquarters. However, there is still a need to enhance the allocation of emissions from support activities, as we currently simplify this process by using the ratio of sales volume to the customer in relation to the company's total sales volume.

(7.26.14) Where published information has been used, please provide a reference

Vibra's corporate greenhouse gas emissions inventory has been published in the Sustainability Report, as well as in the TCFD and the GHG Protocol Program.

Row 9

(7.26.1) Requesting member

Select from:

(7.26.2) Scope of emissions

Select from:

☒ Scope 3

(7.26.3) Scope 3 category(ies)

Select all that apply

☒ Category 1: Purchased goods and services

☒ Category 9: Downstream transportation and distribution

☒ Category 11: Use of sold products

(7.26.4) Allocation level

Select from:

☒ Company wide

(7.26.6) Allocation method

Select from:

☒ Allocation based on the volume of products purchased

(7.26.7) Unit for market value or quantity of goods/services supplied

Select from:

☒ Cubic meters

(7.26.8) Market value or quantity of goods/services supplied to the requesting member

1068443.3

(7.26.9) Emissions in metric tonnes of CO₂e

3198186

(7.26.10) Uncertainty (±%)

(7.26.11) Major sources of emissions

The largest source of Scope 3 emissions allocated to Vale comes from the Use of Sold Products (Category 11), representing 84.51% of the total emissions. The second major source is Purchased Goods and Services (Category 1), accounting for 15.29% of the total. In this category, we considered the acquisition of diesel, jet fuel, and ethanol, while other products were excluded due to the unavailability of public emission factors. Product transportation corresponds to approximately 0.20% of the total Scope 3 emissions. It is important to note that only delivery transportation contracted by Vibra was reported. Railway transportation, FOB deliveries, and inbound transportation were excluded from this emissions allocation.

(7.26.12) Allocation verified by a third party?

Select from:

☒ Yes

(7.26.13) Please explain how you have identified the GHG source, including major limitations to this process and assumptions made

Scope 3 emissions from the Use of Sold Products (Category 11) and Purchased Goods and Services (Category 1) are the most significant in the fuel distribution segment due to the nature of the activity. In Category 1, a major limitation is the availability of public emission factors for the oil and gas industry. As a result, the emissions estimates were based solely on the acquisition of diesel and biodiesel, as well as the use of diesel, lubricants, and fuel oil. Other products were excluded from this analysis due to the unavailability of public emission factors. Another relevant source of emissions is product transportation, which remains heavily reliant on fossil fuel energy. Additionally, there are limitations in accurately attributing inbound transport emissions because of the complexity of the logistics chain, which involves numerous routes to our facilities across Brazil.

(7.26.14) Where published information has been used, please provide a reference

Vibra's corporate greenhouse gas emissions inventory has been published in the Sustainability Report, as well as in the TCFD and the GHG Protocol Program.

Row 10

(7.26.1) Requesting member

Select from:

(7.26.2) Scope of emissions

Select from:

☒ Scope 1

(7.26.4) Allocation level

Select from:

☒ Facility

(7.26.5) Allocation level detail

For emission allocation, we consider the facilities that ship products to Gerdau and the emission sources involved in the process of moving products sold to this customer. Additionally, we allocate emissions from support activities, such as those from the headquarters building and Vibra's light vehicle fleet, based on a percentage proportional to Gerdau's sales volume relative to Vibra's total sales.

(7.26.6) Allocation method

Select from:

☒ Allocation based on the volume of products purchased

(7.26.7) Unit for market value or quantity of goods/services supplied

Select from:

☒ Cubic meters

(7.26.8) Market value or quantity of goods/services supplied to the requesting member

5615

(7.26.9) Emissions in metric tonnes of CO₂e

0.1541

(7.26.10) Uncertainty (±%)

5

(7.26.11) Major sources of emissions

The major source of Scope 1 emissions related to Gerdau's sold products comes from the forklifts used to move products at the lubricant factory.

(7.26.12) Allocation verified by a third party?

Select from:

☒ Yes

(7.26.13) Please explain how you have identified the GHG source, including major limitations to this process and assumptions made

GHG sources were identified from the facilities responsible for meeting customer demand. For each facility, we assessed the emissions based on the equipment used in the transportation of products sold to the customer. Additionally, we believe it is important to include emissions from support activities, such as those generated by our headquarters and the transportation of employees using the fleet of vehicles contracted by Vibra. However, there is still a need to enhance the allocation of emissions from support activities, as we currently simplify this process by using the ratio of sales volume to the customer in relation to the company's total sales volume.

(7.26.14) Where published information has been used, please provide a reference

Vibra's corporate greenhouse gas emissions inventory has been published in the Sustainability Report, as well as in the TCFD and the GHG Protocol Program.

Row 11

(7.26.1) Requesting member

Select from:

(7.26.2) Scope of emissions

Select from:

☒ Scope 2: location-based

(7.26.4) Allocation level

Select from:

☒ Facility

(7.26.5) Allocation level detail

For emissions allocation, we consider the facilities that ship products to Gerdau and the emission sources involved in the process of moving products sold to this customer. Additionally, we allocate emissions from support activities, such as those from the headquarters building, based on a percentage proportional to Gerdau's sales volume relative to Vibra's total sales.

(7.26.6) Allocation method

Select from:

☒ Allocation based on the volume of products purchased

(7.26.7) Unit for market value or quantity of goods/services supplied

Select from:

☒ Cubic meters

(7.26.8) Market value or quantity of goods/services supplied to the requesting member

5615

(7.26.9) Emissions in metric tonnes of CO₂e

5.8974

(7.26.10) Uncertainty (±%)

5

(7.26.11) Major sources of emissions

The main source of Scope 2 emissions related to Gerdau's sold products is the purchase of steam for the lubricating oil flow.

(7.26.12) Allocation verified by a third party?

Select from:

☒ Yes

(7.26.13) Please explain how you have identified the GHG source, including major limitations to this process and assumptions made

GHG sources were identified from the facilities responsible for meeting customer demand. For each facility, we assessed the emissions based on the equipment used in the transportation of products sold to the customer. Additionally, we consider it important to include emissions from support activities, specifically those generated by our headquarters. However, there is still a need to improve the allocation of emissions from support activities, as we currently simplify this process by using the ratio of sales volume to the customer in relation to the company's total sales volume.

(7.26.14) Where published information has been used, please provide a reference

Vibra's corporate greenhouse gas emissions inventory has been published in the Sustainability Report, as well as in the TCFD and the GHG Protocol Program.

Row 12

(7.26.1) Requesting member

Select from:

(7.26.2) Scope of emissions

Select from:

☒ Scope 3

(7.26.3) Scope 3 category(ies)

Select all that apply

- ☒ Category 1: Purchased goods and services
- ☒ Category 9: Downstream transportation and distribution
- ☒ Category 11: Use of sold products

(7.26.4) Allocation level

Select from:

☒ Company wide

(7.26.6) Allocation method

Select from:

☒ Allocation based on the volume of products purchased

(7.26.7) Unit for market value or quantity of goods/services supplied

Select from:

☒ Cubic meters

(7.26.8) Market value or quantity of goods/services supplied to the requesting member

5615

(7.26.9) Emissions in metric tonnes of CO₂e

16526

(7.26.10) Uncertainty (±%)

5

(7.26.11) Major sources of emissions

The largest source of Scope 3 emissions allocated to Gerdau comes from the Use of Sold Products (Category 11), representing 89.96% of the total. The second major source is Purchased Goods and Services (Category 1), accounting for 9.78% of the total. In this category, we considered only the acquisition of diesel, while other products were excluded due to the unavailability of public emission factors. Product transportation corresponds to approximately 0.26% of the total Scope 3 emissions. It is important to note that this figure reflects only the delivery transportation contracted by Vibra, while FOB deliveries and inbound transportation were excluded from this emissions allocation.

(7.26.12) Allocation verified by a third party?

Select from:

☒ Yes

(7.26.13) Please explain how you have identified the GHG source, including major limitations to this process and assumptions made

Scope 3 emissions from the Use of Sold Products (Category 11) and Purchased Goods and Services (Category 1) are the most significant in the fuel distribution segment due to the nature of the activity. In Category 1, a major limitation is the availability of public emission factors for the oil and gas industry. As a result, the emissions estimates were based solely on the acquisition of diesel and biodiesel, as well as the use of diesel, lubricants, and fuel oil. Other products were excluded from this analysis due to the unavailability of public emission factors. Another relevant source of emissions is product transportation, which remains heavily reliant on fossil fuel energy. Additionally, there are limitations in accurately attributing inbound transport emissions because of the complexity of the logistics chain, which includes numerous routes to our facilities across Brazil.

(7.26.14) Where published information has been used, please provide a reference

Vibra's corporate greenhouse gas emissions inventory has been published in the Sustainability Report, as well as in the TCFD and the GHG Protocol Program.

Row 13

(7.26.1) Requesting member

Select from:

(7.26.2) Scope of emissions

Select from:

☒ Scope 1

(7.26.4) Allocation level

Select from:

☒ Facility

(7.26.5) Allocation level detail

For emissions allocation, we consider the operational units that ship products to Suzano and the emission sources involved in the process of moving products sold to this customer. Additionally, we allocate emissions from support activities, such as those from the headquarters building and Vibra's light vehicle fleet, based on a percentage proportional to Suzano's sales volume relative to Vibra's total sales.

(7.26.6) Allocation method

Select from:

☒ Allocation based on the volume of products purchased

(7.26.7) Unit for market value or quantity of goods/services supplied

Select from:

☒ Cubic meters

(7.26.8) Market value or quantity of goods/services supplied to the requesting member

154702.46

(7.26.9) Emissions in metric tonnes of CO₂e

20.355

(7.26.10) Uncertainty (±%)

5

(7.26.11) Major sources of emissions

The main source of Scope 1 emissions related to the sale of products to Suzano is the boiler used to generate steam for the fuel oil flow at one of our facilities.

(7.26.12) Allocation verified by a third party?

Select from:

☒ Yes

(7.26.13) Please explain how you have identified the GHG source, including major limitations to this process and assumptions made

GHG sources were identified from the facilities responsible for meeting customer demand. For each facility, we conducted a weighting of the equipment used in the transportation of products sold to the customer. Additionally, we believe it is important to include emissions from support activities, including those from our headquarters and the transportation of employees using the fleet of vehicles hired by Vibra. However, there is still a need to enhance the allocation of emissions from support activities, as we currently simplify this process by using the ratio of sales volume to the customer in relation to the company's total sales volume.

(7.26.14) Where published information has been used, please provide a reference

Vibra's corporate greenhouse gas emissions inventory has been published in the Sustainability Report, as well as in the TCFD and the GHG Protocol Program.

Row 14

(7.26.1) Requesting member

Select from:

(7.26.2) Scope of emissions

Select from:

☒ Scope 2: location-based

(7.26.4) Allocation level

Select from:

☒ Facility

(7.26.5) Allocation level detail

For emissions allocation, we take into account the operational units that ship products to Suzano and the emission sources involved in the transportation of products sold to this customer. We also consider a percentage proportional to Suzano's sales volume relative to Vibra's total sales to allocate emissions from support activities, including those from the headquarters building.

(7.26.6) Allocation method

Select from:

☒ Allocation based on the volume of products purchased

(7.26.7) Unit for market value or quantity of goods/services supplied

Select from:

☒ Cubic meters

(7.26.8) Market value or quantity of goods/services supplied to the requesting member

154702.46

(7.26.9) Emissions in metric tonnes of CO₂e

53.775

(7.26.10) Uncertainty (±%)

5

(7.26.11) Major sources of emissions

The main source of Scope 2 emissions related to the sale of products to Suzano is the steam purchased for the fuel oil flow.

(7.26.12) Allocation verified by a third party?

Select from:

☒ Yes

(7.26.13) Please explain how you have identified the GHG source, including major limitations to this process and assumptions made

GHG sources were identified from the facilities responsible for meeting Suzano's demand. For each facility, we applied a weighting to the equipment used in the movement of products sold to the customer. Additionally, emissions from support activities, including those from our headquarters, were considered. There remains a need to refine the emissions allocation from support activities, as the current approach simplifies this process by proportionally allocating emissions based on the customer's sales volume relative to Vibra's total sales. A more granular approach would enhance accuracy, particularly in complex operations.

(7.26.14) Where published information has been used, please provide a reference

Vibra's corporate greenhouse gas emissions inventory has been published in the Sustainability Report, as well as in the TCFD and the GHG Protocol Program.

Row 15

(7.26.1) Requesting member

Select from:

(7.26.2) Scope of emissions

Select from:

☒ Scope 3

(7.26.3) Scope 3 category(ies)

Select all that apply

☒ Category 1: Purchased goods and services

☒ Category 9: Downstream transportation and distribution

☒ Category 11: Use of sold products

(7.26.4) Allocation level

Select from:

☒ Company wide

(7.26.6) Allocation method

Select from:

☒ Allocation based on the volume of products purchased

(7.26.7) Unit for market value or quantity of goods/services supplied

Select from:

☒ Cubic meters

(7.26.8) Market value or quantity of goods/services supplied to the requesting member

154702.46

(7.26.9) Emissions in metric tonnes of CO₂e

454083.94

(7.26.10) Uncertainty (±%)

5

(7.26.11) Major sources of emissions

The largest source of Scope 3 emissions allocated to Suzano comes from the Use of Sold Products (Category 11), representing 91.09% of the total. The second major source of emissions is Purchased Goods and Services (Category 1), accounting for 8.47% of the total. In this category, only the acquisition of diesel was considered, while other products were excluded due to the unavailability of public emission factors. Product transportation corresponds to less than 0.44% of the total Scope 3 emissions. It is important to note that this figure reflects only the delivery transportation contracted by Vibra, while FOB deliveries and inbound transportation were excluded from this emissions allocation.

(7.26.12) Allocation verified by a third party?

Select from:

☒ Yes

(7.26.13) Please explain how you have identified the GHG source, including major limitations to this process and assumptions made

Scope 3 emissions from the Use of Sold Products (Category 11) and Purchased Goods and Services (Category 1) are the most significant in the fuel distribution segment due to the inherent nature of the activity. In Category 1, a major limitation is the difficulty in finding public emission factors specific to the oil and gas industry. As a result, the emissions estimates were based solely on the acquisition of diesel and biodiesel, as well as the use of diesel, lubricants, shale oil and fuel oil. Other products were excluded from this analysis due to the unavailability of public emission factors. Another relevant source of emissions is product transportation, which remains heavily reliant on fossil fuel energy. Additionally, there are limitations in the appropriation of inbound transport emissions due to the complexity of the logistics chain, which involves numerous routes to our facilities across Brazil.

(7.26.14) Where published information has been used, please provide a reference

Vibra's corporate greenhouse gas emissions inventory has been published in the Sustainability Report, as well as in the TCFD and the GHG Protocol Program.

Row 16

(7.26.1) Requesting member

Select from:

(7.26.2) Scope of emissions

Select from:

☒ Scope 1

(7.26.4) Allocation level

Select from:

☒ Facility

(7.26.5) Allocation level detail

For emissions allocation, we take into account the facilities that ship products to Petrobras and the emission sources involved in the transportation of products sold to this customer. We also consider a percentage proportional to the sales volume in relation to Vibra's total sales to allocate emissions from support activities, including those from the headquarters building and Vibra's light vehicle fleet.

(7.26.6) Allocation method

Select from:

☒ Allocation based on the volume of products purchased

(7.26.7) Unit for market value or quantity of goods/services supplied

Select from:

☒ Cubic meters

(7.26.8) Market value or quantity of goods/services supplied to the requesting member

339037.405

(7.26.9) Emissions in metric tonnes of CO₂e

62.244

(7.26.10) Uncertainty (±%)

5

(7.26.11) Major sources of emissions

The major scope 1 emission source related to the sale of products to Petrobras was the forklifts used to move products in our facilities.

(7.26.12) Allocation verified by a third party?

Select from:

☒ Yes

(7.26.13) Please explain how you have identified the GHG source, including major limitations to this process and assumptions made

The GHG sources were identified from the facilities responsible for meeting customer demand. For each facility, we conducted a weighting of the equipment utilized in the movement of products sold to the customer. Additionally, we emphasize the importance of including emissions from support activities, which encompass emissions from our headquarters and the displacement of employees using the fleet of vehicles hired by Vibra. However, there is still a need to enhance the allocation of emissions from these support activities, as our current method simplifies the relationship between the volume of sales to the customer and the company's total sales volume.

(7.26.14) Where published information has been used, please provide a reference

Vibra's corporate greenhouse gas emissions inventory has been published in the Sustainability Report, as well as in the TCFD and the GHG Protocol Program.

Row 17

(7.26.1) Requesting member

Select from:

(7.26.2) Scope of emissions

Select from:

☒ Scope 2: location-based

(7.26.4) Allocation level

Select from:

☒ Facility

(7.26.5) Allocation level detail

For emissions allocation, we consider the operational units that ship products to Petrobras, as well as the emission sources involved in the process of transporting the products sold to this customer. Additionally, we take into account a percentage proportional to the sales volume in relation to Vibra's total sales to allocate emissions from support activities, including those from the headquarters building.

(7.26.6) Allocation method

Select from:

☒ Allocation based on the volume of products purchased

(7.26.7) Unit for market value or quantity of goods/services supplied

Select from:

☒ Cubic meters

(7.26.8) Market value or quantity of goods/services supplied to the requesting member

339037.405

(7.26.9) Emissions in metric tonnes of CO₂e

(7.26.10) Uncertainty ($\pm\%$)

5

(7.26.11) Major sources of emissions

The main source of Scope 2 emissions related to the sale of products to Petrobras is the purchase of steam used for the lubricating oil flow.

(7.26.12) Allocation verified by a third party?

Select from:

☒ Yes

(7.26.13) Please explain how you have identified the GHG source, including major limitations to this process and assumptions made

The GHG sources were identified from the facilities responsible for meeting customer demand. For each facility, we conducted a weighting of the equipment used in the movement of products sold to the customer. Additionally, we recognize the importance of including emissions from support activities, such as those originating from our headquarters. However, there remains a need to improve the allocation of emissions from these support activities, as our current approach simplifies the relationship between the volume of sales to the customer and Vibra's total sales volume.

(7.26.14) Where published information has been used, please provide a reference

Vibra's corporate greenhouse gas emissions inventory has been published in the Sustainability Report, as well as in the TCFD and the GHG Protocol Program.

Row 18**(7.26.1) Requesting member**

Select from:

(7.26.2) Scope of emissions

Select from:

☒ Scope 3

(7.26.3) Scope 3 category(ies)

Select all that apply

- ☒ Category 1: Purchased goods and services
- ☒ Category 9: Downstream transportation and distribution
- ☒ Category 11: Use of sold products

(7.26.4) Allocation level

Select from:

- ☒ Company wide

(7.26.6) Allocation method

Select from:

- ☒ Allocation based on the volume of products purchased

(7.26.7) Unit for market value or quantity of goods/services supplied

Select from:

- ☒ Cubic meters

(7.26.8) Market value or quantity of goods/services supplied to the requesting member

339037.405

(7.26.9) Emissions in metric tonnes of CO₂e

829905

(7.26.10) Uncertainty (±%)

5

(7.26.11) Major sources of emissions

The largest source of scope 3 emissions allocated to Petrobras comes from the use of sold products (category 11), representing 82.99% of the total. The second major source of emissions is from Purchased Goods and Services (category 1), accounting for 16.18% of the total. In this category, only the acquisition of diesel was considered, while other products were excluded due to the unavailability of public emission factors. Product transportation constitutes less than 0.83% of the total scope 3 emissions, and it's important to note that only the delivery transportation contracted by Vibra was reported. FOB deliveries and inbound transportation were excluded from this emissions allocation.

(7.26.12) Allocation verified by a third party?

Select from:

☒ Yes

(7.26.13) Please explain how you have identified the GHG source, including major limitations to this process and assumptions made

cope 3 emissions from the use of sold products (category 11) and Purchased Goods and Services (category 1) are the most representative in the fuel distribution segment due to the inherent nature of the activity. In category 1, a significant limitation is the difficulty in finding public emission factors specific to the oil and gas industry. As a result, the emissions estimates were based solely on the acquisition of diesel, biodiesel, jet fuel, alcohol and gasoline, as well as the use of diesel, lubricants, jet fuel, gasoline and alcohol. Other products were excluded from this analysis due to the unavailability of public emission factors. Another relevant source of emissions is product transportation, which remains heavily reliant on fossil fuel energy. Additionally, there is a limitation in appropriating inbound transport emissions due to the complexity of the logistics chain, which involves numerous routes to our facilities scattered throughout Brazil.

(7.26.14) Where published information has been used, please provide a reference

Vibra's corporate greenhouse gas emissions inventory has been published in the Sustainability Report, as well as in the TCFD and the GHG Protocol Program.

Row 19

(7.26.1) Requesting member

Select from:

(7.26.2) Scope of emissions

Select from:

☒ Scope 1

(7.26.4) Allocation level

Select from:

☒ Facility

(7.26.5) Allocation level detail

For emission allocation, we consider the facilities that meet Schlumberger's demand. Additionally, we allocate emissions from support activities, such as those from the headquarters building and Vibra's light vehicle fleet, based on a percentage proportional to Schlumberger's sales volume relative to Vibra's total sales.

(7.26.6) Allocation method

Select from:

☒ Allocation based on the volume of products purchased

(7.26.7) Unit for market value or quantity of goods/services supplied

Select from:

☒ Cubic meters

(7.26.8) Market value or quantity of goods/services supplied to the requesting member

1079

(7.26.9) Emissions in metric tonnes of CO₂e

8.351

(7.26.10) Uncertainty (±%)

5

(7.26.11) Major sources of emissions

The main sources of scope 1 emissions related to the sale of products to Schlumberger.

(7.26.12) Allocation verified by a third party?

Select from:

☒ Yes

(7.26.13) Please explain how you have identified the GHG source, including major limitations to this process and assumptions made

GHG sources were identified from the operational units responsible for meeting customer demand. For each unit, we assessed the emissions based on the equipment used in the transportation of products sold to the customer. Additionally, we believe it is important to include emissions from support activities, such as those generated by our headquarters and the transportation of employees using the fleet of vehicles contracted by Vibra. However, there is still a need to enhance the allocation of emissions from support activities, as we currently simplify this by using the ratio of customer sales volume to the company's total sales volume.

(7.26.14) Where published information has been used, please provide a reference

Vibra's corporate greenhouse gas emissions inventory has been published in the Sustainability Report, as well as in the TCFD and the GHG Protocol Program.

Row 20

(7.26.1) Requesting member

Select from:

(7.26.2) Scope of emissions

Select from:

☒ Scope 2: location-based

(7.26.4) Allocation level

Select from:

☒ Facility

(7.26.5) Allocation level detail

For emission allocation, we consider the facilities that meet Schlumberger's demand. Additionally, we allocate emissions from support activities, such as those from the headquarters building, based on a percentage proportional to Schlumbergers sales volume relative to Vibra's total sales.

(7.26.6) Allocation method

Select from:

☒ Allocation based on the volume of products purchased

(7.26.7) Unit for market value or quantity of goods/services supplied

Select from:

☒ Cubic meters

(7.26.8) Market value or quantity of goods/services supplied to the requesting member

1079

(7.26.9) Emissions in metric tonnes of CO₂e

46.039

(7.26.10) Uncertainty (±%)

5

(7.26.11) Major sources of emissions

The sole source of Scope 2 emissions related to the sale of products to Schlumberger is electricity consumption from purchased power.

(7.26.12) Allocation verified by a third party?

Select from:

☒ Yes

(7.26.13) Please explain how you have identified the GHG source, including major limitations to this process and assumptions made

GHG sources were identified from the operational units responsible for meeting customer demand. For each unit, we conducted an assessment of Scope 2 emissions. Additionally, we believe it is important to include emissions from support activities, such as those generated by our headquarters. However, there is still a need to enhance the allocation of emissions from support activities, as we currently simplify this by using the ratio of customer sales volume to the company's total sales volume.

(7.26.14) Where published information has been used, please provide a reference

Vibra's corporate greenhouse gas emissions inventory has been published in the Sustainability Report, as well as in the TCFD and the GHG Protocol Program.

Row 21

(7.26.1) Requesting member

Select from:

(7.26.2) Scope of emissions

Select from:

☒ Scope 3

(7.26.3) Scope 3 category(ies)

Select all that apply

☒ Category 9: Downstream transportation and distribution

(7.26.4) Allocation level

Select from:

☒ Company wide

(7.26.6) Allocation method

Select from:

☒ Allocation based on the volume of products purchased

(7.26.7) Unit for market value or quantity of goods/services supplied

Select from:

☒ Cubic meters

(7.26.8) Market value or quantity of goods/services supplied to the requesting member

1079

(7.26.9) Emissions in metric tonnes of CO₂e

9.86

(7.26.10) Uncertainty (±%)

5

(7.26.11) Major sources of emissions

Product transportation corresponds to 9.86 tCO₂e of the Scope 3 emissions. It is important to note that this figure reflects only the delivery transportation contracted by Vibra, while FOB deliveries and inbound transportation were excluded from this emissions allocation.

(7.26.12) Allocation verified by a third party?

Select from:

☒ Yes

(7.26.13) Please explain how you have identified the GHG source, including major limitations to this process and assumptions made

Due to the unavailability of emission factors for the products, it was not possible to calculate categories 1 and 11. However, another relevant source of emissions is product transportation, which remains heavily reliant on fossil fuel energy. Additionally, there is a limitation in allocating inbound transport emissions due to the complexity of the logistics chain, which involves numerous routes to our facilities scattered throughout Brazil.

(7.26.14) Where published information has been used, please provide a reference

Vibra's corporate greenhouse gas emissions inventory has been published in the Sustainability Report, as well as in the TCFD and the GHG Protocol Program.
[Add row]

(7.27) What are the challenges in allocating emissions to different customers, and what would help you to overcome these challenges?

Row 1

(7.27.1) Allocation challenges

Select from:

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

(7.27.2) 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.

Row 2

(7.27.1) Allocation challenges

Select from:

☒ Other, please specify :Complexidade da cadeia logística

(7.27.2) 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.
[Add row]

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

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

Select from:

☒ Yes

(7.28.2) 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.

[Fixed row]

(7.29) What percentage of your total operational spend in the reporting year was on energy?

Select from:

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

(7.30) 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)	Select from: <input checked="" type="checkbox"/> Yes
Consumption of purchased or acquired electricity	Select from:

	Indicate whether your organization undertook this energy-related activity in the reporting year
	<input checked="" type="checkbox"/> Yes
Consumption of purchased or acquired heat	Select from: <input checked="" type="checkbox"/> No
Consumption of purchased or acquired steam	Select from: <input checked="" type="checkbox"/> Yes
Consumption of purchased or acquired cooling	Select from: <input checked="" type="checkbox"/> No
Generation of electricity, heat, steam, or cooling	Select from: <input checked="" type="checkbox"/> Yes

[Fixed row]

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

Consumption of fuel (excluding feedstock)

(7.30.1.1) Heating value

Select from:

☒ LHV (lower heating value)

(7.30.1.2) MWh from renewable sources

20205.56

(7.30.1.3) MWh from non-renewable sources

156009.18

(7.30.1.4) Total (renewable and non-renewable) MWh

176214.74

Consumption of purchased or acquired electricity

(7.30.1.1) Heating value

Select from:

☒ Unable to confirm heating value

(7.30.1.2) MWh from renewable sources

36011.82

(7.30.1.3) MWh from non-renewable sources

4360.18

(7.30.1.4) Total (renewable and non-renewable) MWh

40372

Consumption of purchased or acquired steam

(7.30.1.1) Heating value

Select from:

☒ Unable to confirm heating value

(7.30.1.2) MWh from renewable sources

0

(7.30.1.3) MWh from non-renewable sources

50488

(7.30.1.4) Total (renewable and non-renewable) MWh

50488

Consumption of self-generated non-fuel renewable energy

(7.30.1.1) Heating value

Select from:

☒ Unable to confirm heating value

(7.30.1.2) MWh from renewable sources

79.17

(7.30.1.4) Total (renewable and non-renewable) MWh

79.17

Total energy consumption

(7.30.1.1) Heating value

Select from:

☒ Unable to confirm heating value

(7.30.1.2) MWh from renewable sources

20284.73

(7.30.1.3) MWh from non-renewable sources

(7.30.1.4) Total (renewable and non-renewable) MWh

267153.91

*[Fixed row]***(7.30.6) 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	<i>Select from:</i> <input checked="" type="checkbox"/> Yes
Consumption of fuel for the generation of heat	<i>Select from:</i> <input checked="" type="checkbox"/> Yes
Consumption of fuel for the generation of steam	<i>Select from:</i> <input checked="" type="checkbox"/> Yes
Consumption of fuel for the generation of cooling	<i>Select from:</i> <input checked="" type="checkbox"/> No
Consumption of fuel for co-generation or tri-generation	<i>Select from:</i> <input checked="" type="checkbox"/> No

*[Fixed row]***(7.30.7) State how much fuel in MWh your organization has consumed (excluding feedstocks) by fuel type.****Sustainable biomass**

(7.30.7.1) Heating value

Select from:

☒ Unable to confirm heating value

(7.30.7.2) Total fuel MWh consumed by the organization

0

(7.30.7.3) MWh fuel consumed for self-generation of electricity

0

(7.30.7.4) MWh fuel consumed for self-generation of heat

0

(7.30.7.5) MWh fuel consumed for self-generation of steam

0

Other biomass

(7.30.7.1) Heating value

Select from:

☒ LHV

(7.30.7.2) Total fuel MWh consumed by the organization

20211

(7.30.7.3) MWh fuel consumed for self-generation of electricity

16466

(7.30.7.4) MWh fuel consumed for self-generation of heat

3745

(7.30.7.5) MWh fuel consumed for self-generation of steam

0

(7.30.7.8) 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.

Other renewable fuels (e.g. renewable hydrogen)

(7.30.7.1) Heating value

Select from:

☒ Unable to confirm heating value

(7.30.7.2) Total fuel MWh consumed by the organization

0

(7.30.7.3) MWh fuel consumed for self-generation of electricity

0

(7.30.7.4) MWh fuel consumed for self-generation of heat

0

(7.30.7.5) MWh fuel consumed for self-generation of steam

0

Coal

(7.30.7.1) Heating value

Select from:

☒ Unable to confirm heating value

(7.30.7.2) Total fuel MWh consumed by the organization

0

(7.30.7.3) MWh fuel consumed for self-generation of electricity

0

(7.30.7.4) MWh fuel consumed for self-generation of heat

0

(7.30.7.5) MWh fuel consumed for self-generation of steam

0

Oil

(7.30.7.1) Heating value

Select from:

☒ Unable to confirm heating value

(7.30.7.2) Total fuel MWh consumed by the organization

0

(7.30.7.3) MWh fuel consumed for self-generation of electricity

0

(7.30.7.4) MWh fuel consumed for self-generation of heat

0

Gas

(7.30.7.1) Heating value

Select from:

☒ Unable to confirm heating value

(7.30.7.2) Total fuel MWh consumed by the organization

0

(7.30.7.3) MWh fuel consumed for self-generation of electricity

0

(7.30.7.4) MWh fuel consumed for self-generation of heat

0

(7.30.7.5) MWh fuel consumed for self-generation of steam

0

Other non-renewable fuels (e.g. non-renewable hydrogen)

(7.30.7.1) Heating value

Select from:

☒ LHV

(7.30.7.2) Total fuel MWh consumed by the organization

156022

(7.30.7.3) MWh fuel consumed for self-generation of electricity

130355

(7.30.7.4) MWh fuel consumed for self-generation of heat

21350

(7.30.7.5) MWh fuel consumed for self-generation of steam

4317

(7.30.7.8) Comment

In the 'fuel self-generation of heat' category, we accounted for the proportion of anhydrous ethanol in gasoline and biodiesel in diesel, as mandated by Brazilian legislation. For the 'fuel consumed for self-generation of electricity' category, we considered the biodiesel content in commercial diesel used in power generators at some of our facilities. We do not use biofuels for the self-generation of steam.

Total fuel

(7.30.7.1) Heating value

Select from:

☒ LHV

(7.30.7.2) Total fuel MWh consumed by the organization

176223

(7.30.7.3) MWh fuel consumed for self-generation of electricity

146821

(7.30.7.4) MWh fuel consumed for self-generation of heat

28840

(7.30.7.5) MWh fuel consumed for self-generation of steam

4317

[Fixed row]

(7.30.9) Provide details on the electricity, heat, steam, and cooling your organization has generated and consumed in the reporting year.

Electricity

(7.30.9.1) Total Gross generation (MWh)

43223

(7.30.9.2) Generation that is consumed by the organization (MWh)

1382

(7.30.9.3) Gross generation from renewable sources (MWh)

5192

(7.30.9.4) Generation from renewable sources that is consumed by the organization (MWh)

171

Heat

(7.30.9.1) Total Gross generation (MWh)

21350

(7.30.9.2) Generation that is consumed by the organization (MWh)

21350

(7.30.9.3) Gross generation from renewable sources (MWh)

3745

(7.30.9.4) Generation from renewable sources that is consumed by the organization (MWh)

3745

Steam

(7.30.9.1) Total Gross generation (MWh)

14760

(7.30.9.2) Generation that is consumed by the organization (MWh)

14760

(7.30.9.3) Gross generation from renewable sources (MWh)

0

(7.30.9.4) Generation from renewable sources that is consumed by the organization (MWh)

0

Cooling

(7.30.9.1) Total Gross generation (MWh)

0

(7.30.9.2) Generation that is consumed by the organization (MWh)

0

(7.30.9.3) Gross generation from renewable sources (MWh)

0

(7.30.9.4) Generation from renewable sources that is consumed by the organization (MWh)

0

[Fixed row]

(7.30.14) 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.

Row 1

(7.30.14.1) Country/area

Select from:

☒ Brazil

(7.30.14.2) Sourcing method

Select from:

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

(7.30.14.3) Energy carrier

Select from:

☒ Electricity

(7.30.14.4) Low-carbon technology type

Select from:

☒ Large hydropower (>25 MW)

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

22000

(7.30.14.6) Tracking instrument used

Select from:

☒ I-REC

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

Select from:

☒ Brazil

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

Select from:

☒ Yes

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

1926

(7.30.14.10) Comment

Currently, approximately 37% of Vibra's electricity consumption comes from the free energy market, sourced from renewable energy. This electricity is acquired through an energy trader, and to ensure traceability of its renewable origin, we purchase I-RECs. In 2023, 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 53% of Vibra's total electricity consumption.

[Add row]

(7.30.16) Provide a breakdown by country/area of your electricity/heat/steam/cooling consumption in the reporting year.

Brazil

(7.30.16.1) Consumption of purchased electricity (MWh)

40372

(7.30.16.2) Consumption of self-generated electricity (MWh)

79.17

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

50488

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

90939.17
[Fixed row]

(7.45) 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.

Row 1

(7.45.1) Intensity figure

2.95e-7

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

53273.74

(7.45.3) Metric denominator

Select from:

☒ unit total revenue

(7.45.4) Metric denominator: Unit total

180429000000

(7.45.5) Scope 2 figure used

Select from:

☒ Market-based

(7.45.6) % change from previous year

6

(7.45.7) Direction of change

Select from:

☒ Decreased

(7.45.8) Reasons for change

Select all that apply

☒ Change in renewable energy consumption

☒ Other emissions reduction activities

☒ Change in output

☒ Change in physical operating conditions

(7.45.9) Please explain

In 2023, we achieved a reduction in Scope 1 and 2 emissions due to the following initiatives: Reduction of steam losses at the lubricants plant and the Betim unit; Use of ethanol in our light vehicle fleet; Decommissioning of the Goiânia Base boiler; Increased consumption of electricity from renewable energy sources; Decrease in the GRID emission factor compared to 2022. As a result, we reduced the numerator. However, we also experienced an increase in total revenue (denominator), which contributed to a lower emissions intensity compared to the previous year.

Row 2

(7.45.1) Intensity figure

1.75

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

53273.74

(7.45.3) Metric denominator

Select from:

☒ Other, please specify :thousand cubic meters of products

(7.45.4) Metric denominator: Unit total

30453

(7.45.5) Scope 2 figure used

Select from:

☒ Market-based

(7.45.6) % change from previous year

3

(7.45.7) Direction of change

Select from:

☒ Decreased

(7.45.8) Reasons for change

Select all that apply

☒ Change in renewable energy consumption

☒ Other emissions reduction activities

☒ Change in output

☒ Change in physical operating conditions

(7.45.9) Please explain

In 2023, we achieved a reduction in Scope 1 and 2 emissions due to the following initiatives: Reduction of steam losses at the lubricants plant and the Betim unit; Use of ethanol in our light vehicle fleet; Decommissioning of the Goiânia Base boiler; Increased consumption of electricity from renewable energy sources; Decrease in the GRID emission factor compared to 2022. As a result, we reduced the numerator. However, we also experienced a decrease in the total volume of products sold, measured in thousands of m³ (denominator). Ultimately, this led to a lower emissions intensity compared to the previous year.

[Add row]

(7.52) Provide any additional climate-related metrics relevant to your business.

Row 1

(7.52.1) Description

Select from:

☒ Energy usage

(7.52.2) Metric value

40372

(7.52.3) Metric numerator

Electricity consumed (MWh)

(7.52.4) Metric denominator (intensity metric only)

-

(7.52.5) % change from previous year

3

(7.52.6) Direction of change

Select from:

☒ Increased

(7.52.7) Please explain

In relation to total electricity consumption, we observed an increase of approximately 3% compared to 2022, mainly due to the final phase of the construction work at our lubricant factory. In 2023, the plant represented 22% of the Company's total consumption, the unit with the highest consumption. At our headquarters, the second largest consumer of electricity (15%), we recorded a reduction of 5% compared to 2022, and 25% compared to 2019 (base year), even with the increase in face-to-face working days in the hybrid regime. This result is due to the more efficient use of the refrigeration system, shutdown of elevators during off-peak days and optimization of space by renting floors to other companies.

Row 2

(7.52.1) Description

Select from:

☒ Energy usage

(7.52.2) Metric value

26.04

(7.52.3) Metric numerator

Energy consumption within the organization (GJ)

(7.52.4) Metric denominator (intensity metric only)

Total volume of products sold (mil m3)

(7.52.5) % change from previous year

18.8

(7.52.6) Direction of change

Select from:

☒ Decreased

(7.52.7) Please explain

We observed a progressive reduction over the years, with a 3.5% reduction compared to 2021. The reduction in energy intensity represents lower energy consumption per product sold, denoting better energy efficiency in our operations.

Row 3

(7.52.1) Description

Select from:

☒ Waste

(7.52.2) Metric value

3008.33

(7.52.3) Metric numerator

Hazardous waste (ton)

(7.52.4) Metric denominator (intensity metric only)

(7.52.5) % change from previous year

15.6

(7.52.6) Direction of change

Select from:

☒ Decreased

(7.52.7) Please explain

Per our Waste Management Policy, the vast majority of generated hazardous waste (Fuel sludge, waste and packaging contaminated with hydrocarbons and chemicals, batteries and PPE) is sent to a recycling process. In 2023, our objective was to send 85% of our hazardous waste for reuse. We achieved a reuse rate of 93.7%, which demonstrates our continued commitment to sustainability and environmental responsibility. For the next cycle, our goal is to increase the target we established in 2023, allocating at least 88% of the waste generated in our processes for recycling and reuse.

[Add row]

(7.53) Did you have an emissions target that was active in the reporting year?

Select all that apply

☒ Absolute target

(7.53.1) Provide details of your absolute emissions targets and progress made against those targets.

Row 1

(7.53.1.1) Target reference number

Select from:

☒ Abs 1

(7.53.1.2) Is this a science-based target?

Select from:

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

(7.53.1.5) Date target was set

12/12/2021

(7.53.1.6) Target coverage

Select from:

- ☒ Organization-wide

(7.53.1.7) Greenhouse gases covered by target

Select all that apply

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

(7.53.1.8) Scopes

Select all that apply

- ☒ Scope 1
☒ Scope 2

(7.53.1.9) Scope 2 accounting method

Select from:

- ☒ Market-based

(7.53.1.11) End date of base year

12/31/2019

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

47560

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

17356

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

0.000

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

64916.000

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

100

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

100

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

100

(7.53.1.54) End date of target

12/31/2023

(7.53.1.55) Targeted reduction from base year (%)

6

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

61021.040

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

41605.807

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

11667.936

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

53273.743

(7.53.1.78) Land-related emissions covered by target

Select from:

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

(7.53.1.79) % of target achieved relative to base year

298.91

(7.53.1.80) Target status in reporting year

Select from:

☒ Achieved

(7.53.1.82) Explain target coverage and identify any exclusions

Reducing emissions from scopes 1 and 2 of 6% by 2023. 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.

(7.53.1.83) Target objective

(7.53.1.85) Target derived using a sectoral decarbonization approach

Select from:

☒ No

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

In 2023, we successfully met our Scope 1 and 2 emissions reduction target through the following initiatives: - Reducing steam losses at the lubricants plant and the Betim unit; - Utilizing ethanol in our light vehicle fleet; - Decommissioning the Goiânia Base boiler; - Increasing the consumption of electricity from renewable energy sources; - Testing an electric truck during the experimental phase of our vehicle fleet design for aircraft refueling operations; - Utilizing fuel with 10% more renewable content than standard commercial diesel by switching from 10% fossil diesel to green diesel (HVO) for aviation refueling operations at Galeão Airport in Rio de Janeiro.

Row 2

(7.53.1.1) Target reference number

Select from:

☒ Abs 2

(7.53.1.2) Is this a science-based target?

Select from:

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

(7.53.1.5) Date target was set

12/12/2021

(7.53.1.6) Target coverage

Select from:

☒ Organization-wide

(7.53.1.7) Greenhouse gases covered by target

Select all that apply

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

(7.53.1.8) Scopes

Select all that apply

- ☒ Scope 1
- ☒ Scope 2

(7.53.1.9) Scope 2 accounting method

Select from:

- ☒ Market-based

(7.53.1.11) End date of base year

12/31/2019

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

47560

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

17356

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

0.000

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

64916.000

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

100

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

100

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

100

(7.53.1.54) End date of target

12/31/2024

(7.53.1.55) Targeted reduction from base year (%)

8

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

59722.720

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

41605.807

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

11667.936

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

53273.743

(7.53.1.78) Land-related emissions covered by target

Select from:

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

(7.53.1.79) % of target achieved relative to base year

224.18

(7.53.1.80) Target status in reporting year

Select from:

☒ Underway

(7.53.1.82) 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.

(7.53.1.83) Target objective

Decarbonization of our operations

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

In 2024, 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.

(7.53.1.85) Target derived using a sectoral decarbonization approach

Select from:

☒ No

Row 3

(7.53.1.1) Target reference number

Select from:

☒ Abs 3

(7.53.1.2) Is this a science-based target?

Select from:

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

(7.53.1.5) Date target was set

12/12/2021

(7.53.1.6) Target coverage

Select from:

☒ Organization-wide

(7.53.1.7) Greenhouse gases covered by target

Select all that apply

☒ Carbon dioxide (CO2)

☒ Methane (CH4)

☒ Nitrous oxide (N2O)

☒ Hydrofluorocarbons (HFCs)

(7.53.1.8) Scopes

Select all that apply

☒ Scope 1

☒ Scope 2

(7.53.1.9) Scope 2 accounting method

Select from:

☒ Market-based

(7.53.1.11) End date of base year

12/31/2019

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

47560

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

17356

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

0.000

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

64916.000

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

100

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

100

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

(7.53.1.54) End date of target

12/31/2026

(7.53.1.55) Targeted reduction from base year (%)

67

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

21422.280

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

41605.807

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

11667.936

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

53273.743

(7.53.1.78) Land-related emissions covered by target*Select from:*☒ No, it does not cover any land-related emissions (e.g. non-FLAG SBT)**(7.53.1.79) % of target achieved relative to base year**

26.77

(7.53.1.80) Target status in reporting year

Select from:

☒ Underway

(7.53.1.82) 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.

(7.53.1.83) Target objective

Decarbonization of our operations

(7.53.1.84) 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.

(7.53.1.85) Target derived using a sectoral decarbonization approach

Select from:

☒ No

[Add row]

(7.54) Did you have any other climate-related targets that were active in the reporting year?

Select all that apply

☒ Net-zero targets

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

Row 1

(7.54.3.1) Target reference number

Select from:

☒ NZ1

(7.54.3.2) Date target was set

12/12/2021

(7.54.3.3) Target Coverage

Select from:

☒ Organization-wide

(7.54.3.4) Targets linked to this net zero target

Select all that apply

☒ Abs1

☒ Abs2

☒ Abs3

(7.54.3.5) End date of target for achieving net zero

12/31/2025

(7.54.3.6) Is this a science-based target?

Select from:

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

(7.54.3.8) Scopes

Select all that apply

☒ Scope 1

☒ Scope 2

(7.54.3.9) Greenhouse gases covered by target

Select all that apply

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

(7.54.3.10) 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.

(7.54.3.11) Target objective

Decarbonization of our operations

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

Select from:

- ☒ Yes

(7.54.3.13) Do you plan to mitigate emissions beyond your value chain?

Select from:

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

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

Select all that apply

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

(7.54.3.15) 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.

(7.54.3.16) Describe the actions to mitigate emissions beyond your value chain

Since 2021, Vibra has advanced its strategy to become Brazil's largest multi-energy platform. We've expanded our portfolio to lead in energy solutions while creating sustainable value. Over the last three years, about R 4 billion has been invested in new energy businesses, expanding into electricity generation, biomethane, electromobility, and biofuels through strategic partnerships. Key investments include: - In August 2024, we announced that Comerc would be fully controlled by Vibra by 2025, ahead of schedule. Comerc's EBITDA is expected to reach R 1.3 billion by 2025. - Evolua, a joint venture with Copersucar, strengthens our biofuels commitment. - We've invested R 15 million in EZVolt, an EV charging startup that leads São Paulo's market with a 70% share in electric bus contracts and has concessions in Rio de Janeiro. - Zeg Biogás, focused on biomethane production, started operations at the Jambreiro landfill, São Paulo, with a capacity of 30,000 m³/day, to double by 2025. - In September 2023, we launched Carbon Neutral Podium, the first gasoline in Brazil with fully offset emissions, benefiting 2,000 people in the Amazon. - Comerc, in partnership with Vibra, launched a carbon credit trading platform in 2023. - We began supplying HVO (hydrotreated vegetable oil), reducing GHG emissions by up to 90%. We also sold 1,600 m³ of Vibra Renewable Diesel, generating R 8 million in revenue. - In 2023, we launched Lubrax Supera Premium, a lubricant for hybrid engines, supporting better protection and efficiency. - We've invested R 5.75 million in Deep ESG, a startup developing solutions for measuring environmental impacts and GHG inventories, enhancing decarbonization opportunities for our clients. Additionally, we continue to decarbonize logistics by focusing on more efficient transport modes, improving logistics efficiency, and engaging the value chain.

(7.54.3.17) Target status in reporting year

Select from:

☒ Underway

(7.54.3.19) 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.

[Add row]

(7.55) 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.

Select from:

☒ Yes

(7.55.1) 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 (only for rows marked *)
Under investigation	4	`Numeric input
To be implemented	3	36330
Implementation commenced	2	3732
Implemented	3	23146
Not to be implemented	0	`Numeric input

[Fixed row]

(7.55.2) Provide details on the initiatives implemented in the reporting year in the table below.

Row 1

(7.55.2.1) Initiative category & Initiative type

Low-carbon energy consumption

☒ Low-carbon electricity mix

(7.55.2.2) Estimated annual CO2e savings (metric tonnes CO2e)

2252

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

Select all that apply

☒ Scope 2 (market-based)

(7.55.2.4) Voluntary/Mandatory

Select from:

☒ Voluntary

(7.55.2.5) Annual monetary savings (unit currency – as specified in C0.4)

2650000

(7.55.2.6) Investment required (unit currency – as specified in C0.4)

700000

(7.55.2.7) Payback period

Select from:

☒ <1 year

(7.55.2.8) Estimated lifetime of the initiative

Select from:

☒ >30 years

(7.55.2.9) 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 2023, we transitioned nine additional operational facilities to the deregulated energy market, bringing the total to 18 units in the deregulated market and one unit in distributed generation. We also acquired 22,000 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.

Row 2

(7.55.2.1) Initiative category & Initiative type

Low-carbon energy consumption

☒ Liquid biofuels

(7.55.2.2) Estimated annual CO2e savings (metric tonnes CO2e)

365

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

Select all that apply

☒ Scope 1

(7.55.2.4) Voluntary/Mandatory

Select from:

☒ Voluntary

(7.55.2.5) Annual monetary savings (unit currency – as specified in C0.4)

0

(7.55.2.6) Investment required (unit currency – as specified in C0.4)

1000000

(7.55.2.7) Payback period

Select from:

☒ No payback

(7.55.2.8) Estimated lifetime of the initiative

Select from:

☒ Ongoing

(7.55.2.9) Comment

In 2023, approximately 31% of our light vehicle fleet transitioned from gasoline to ethanol. This shift resulted in a reduction of 365 tCO₂e in emissions last year. To calculate this reduction, we simulated the emissions that would have been generated if the vehicles running on ethanol had instead used gasoline.

Row 3

(7.55.2.1) Initiative category & Initiative type

Transportation

☒ Other, please specify :Process optimization

(7.55.2.2) Estimated annual CO₂e savings (metric tonnes CO₂e)

20528

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

Select all that apply

☒ Scope 3 category 4: Upstream transportation & distribution

(7.55.2.4) Voluntary/Mandatory

Select from:

☒ Voluntary

(7.55.2.5) Annual monetary savings (unit currency – as specified in C0.4)

43200000

(7.55.2.6) Investment required (unit currency – as specified in C0.4)

(7.55.2.7) Payback period

Select from:

☒ <1 year

(7.55.2.8) Estimated lifetime of the initiative

Select from:

☒ >30 years

(7.55.2.9) Comment

In 2020, Vibra launched a consolidated operation utilizing cabotage to transport goods from the South and Southeast to the Northeast regions of Brazil. Driven by strong demand in 2023, cabotage deliveries of ethanol and biodiesel increased by 13.6% and 26.8%, respectively, compared to 2022, reaching record volumes. This shift eliminated approximately 6,120 over-the-road trips and reduced CO₂ emissions by 20,528 tons (tCO₂e). In addition to enhancing operational efficiency, the initiative lowered logistics costs, saving around R 43.2 million in 2023. For 2024, this trend is expected to continue, with an anticipated 25% increase over 2023. Furthermore, Vibra leverages all of Brazil's railway networks for fuel transportation, further improving logistical efficiency.

[Add row]

(7.55.3) What methods do you use to drive investment in emissions reduction activities?

Row 1

(7.55.3.1) Method

Select from:

☒ Financial optimization calculations

(7.55.3.2) 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.

[Add row]

(7.73) Are you providing product level data for your organization's goods or services?

Select from:

☒ No, I am not providing data

(7.74) Do you classify any of your existing goods and/or services as low-carbon products?

Select from:

☒ Yes

(7.74.1) Provide details of your products and/or services that you classify as low-carbon products.

Row 1

(7.74.1.1) Level of aggregation

Select from:

☒ Group of products or services

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

Select from:

☒ No taxonomy used to classify product(s) or service(s) as low carbon

(7.74.1.3) Type of product(s) or service(s)

Biofuels

☒ Other, please specify :Hydrated Ethanol; Anhydrous Ethanol; Biodiesel; Hydrogenated vegetable oil; Renewable diesel; Carbon neutral gasoline;

(7.74.1.4) Description of product(s) or service(s)

Vibra markets a range of biofuels, including Anhydrous Ethanol blended into gasoline (27% on average in 2023) and Biodiesel blended into diesel (12% on average in 2023). 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, totals R 15 million. EZVolt leads with a 70% share of emergency contracts for electric buses in São Paulo and holds concessions in Rio de Janeiro. Zeg Biogás, a joint venture producing biomethane, began operations at Jambeiro landfill in São Paulo, with a capacity of 30,000 m³/day of biomethane, set to double by 2025. In September, we launched Carbon Neutral Podium gasoline, using carbon credits from the Amazon, benefiting 2,000 people. In 2023, we supplied 1,600 m³ of Vibra Renewable Diesel, generating R 8 million in revenue.

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

Select from:

☒ Yes

(7.74.1.6) Methodology used to calculate avoided emissions

Select from:

☒ Other, please specify :Vibra's internal methodology

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

Select from:

☒ Cradle-to-grave

(7.74.1.8) Functional unit used

MJ

(7.74.1.9) Reference product/service or baseline scenario used

Gasoline

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

Select from:

☒ Cradle-to-grave

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

0.0000589

(7.74.1.12) 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.

(7.74.1.13) Revenue generated from low-carbon product(s) or service(s) as % of total revenue in the reporting year

19

[Add row]

(7.79) Has your organization canceled any project-based carbon credits within the reporting year?

Select from:

☒ No

C9. Environmental performance - Water security

(9.1) Are there any exclusions from your disclosure of water-related data?

Select from:

☒ Yes

(9.1.1) Provide details on these exclusions.

Row 1

(9.1.1.1) Exclusion

Select from:

☒ Specific groups, businesses, or organizations

(9.1.1.2) Description of exclusion

Units where we have shared product storage with other companies, and the units are operated by third-party companies.

(9.1.1.3) Reason for exclusion

Select from:

☒ Data is not available

(9.1.1.4) Primary reason why data is not available

Select from:

☒ Not an immediate strategic priority

(9.1.1.7) Percentage of water volume the exclusion represents

Select from:

☒ Unknown

(9.1.1.8) Please explain

The excluded volume is already monitored by the companies with direct responsibility, making it immaterial for VIBRA to track this volume.
[Add row]

(9.2) Across all your operations, what proportion of the following water aspects are regularly measured and monitored?

Water withdrawals – total volumes

(9.2.1) % of sites/facilities/operations

Select from:

☒ 100%

(9.2.2) Frequency of measurement

Select from:

☒ Monthly

(9.2.3) Method of measurement

Water companies bills and hydrometer

(9.2.4) Please explain

We monitor the monthly water consumption of all facilities under Vibra's management

Water withdrawals – volumes by source

(9.2.1) % of sites/facilities/operations

Select from:

☒ 51-75

(9.2.2) Frequency of measurement

Select from:

☒ Monthly

(9.2.3) Method of measurement

Hydrometer

(9.2.4) Please explain

Facilities where we purchase steam for heating fuel tanks or basic lubricating oil tanks, we monitor the consumption separately

Water withdrawals quality

(9.2.1) % of sites/facilities/operations

Select from:

☒ 100%

(9.2.2) Frequency of measurement

Select from:

☒ Monthly

(9.2.3) Method of measurement

Laboratory analysis

(9.2.4) Please explain

Facilities where we have surface or groundwater abstraction, we monitor water quality according to consumption standards

Water discharges – total volumes

(9.2.1) % of sites/facilities/operations

Select from:

☒ 1-25

(9.2.2) Frequency of measurement

Select from:

☒ Monthly

(9.2.3) Method of measurement

Parshall gutter with gauge

(9.2.4) Please explain

At our lubricant industrial complex and administrative headquarters building, we have an effluent treatment station, and we monitor the monthly volume of discharged effluents

Water discharges – volumes by destination

(9.2.1) % of sites/facilities/operations

Select from:

☒ Not monitored

(9.2.4) Please explain

Vibra doesn't monitor the discharge volume

Water discharges – volumes by treatment method

(9.2.1) % of sites/facilities/operations

Select from:

☒ Not monitored

(9.2.4) Please explain

Vibra doesn't monitor the discharge volume by treatment method

Water discharge quality – by standard effluent parameters

(9.2.1) % of sites/facilities/operations

Select from:

☒ 100%

(9.2.2) Frequency of measurement

Select from:

☒ Quarterly

(9.2.3) Method of measurement

Laboratory analysis

(9.2.4) Please explain

We conduct periodic monitoring in all facilities that discharge effluents into water bodies

Water discharge quality – emissions to water (nitrates, phosphates, pesticides, and/or other priority substances)

(9.2.1) % of sites/facilities/operations

Select from:

☒ Not monitored

(9.2.4) Please explain

Vibra doesn't monitor those parameters because they are not considered pollutants from the activities

Water discharge quality – temperature

(9.2.1) % of sites/facilities/operations

Select from:

☒ 100%

(9.2.2) Frequency of measurement

Select from:

☒ Quarterly

(9.2.3) Method of measurement

Laboratory analysis

(9.2.4) Please explain

We conduct periodic monitoring in all facilities that discharge effluents into water bodies

Water consumption – total volume

(9.2.1) % of sites/facilities/operations

Select from:

☒ Not monitored

(9.2.4) Please explain

We don't have the total consumed volume from our activities.

Water recycled/reused

(9.2.1) % of sites/facilities/operations

Select from:

☒ 1-25

(9.2.2) Frequency of measurement

Select from:

☒ Monthly

(9.2.3) Method of measurement

Hydrometers

(9.2.4) Please explain

At our administrative headquarters located in Rio de Janeiro and in one of our facilities operations located in Duque de Caxias (RJ), We have rain water collection systems and waste water treatment for reuse

The provision of fully-functioning, safely managed WASH services to all workers

(9.2.1) % of sites/facilities/operations

Select from:

☒ 100%

(9.2.2) Frequency of measurement

Select from:

☒ Monthly

(9.2.3) Method of measurement

Laboratory analysis

(9.2.4) Please explain

Facilities where we have surface or groundwater abstraction, we monitor water quality according to consumption standards
[Fixed row]

(9.2.2) 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?

Total withdrawals

(9.2.2.1) Volume (megaliters/year)

335.23

(9.2.2.2) Comparison with previous reporting year

Select from:

☒ Lower

(9.2.2.3) Primary reason for comparison with previous reporting year

Select from:

☒ Maximum potential volume reduction already achieved

(9.2.2.4) Five-year forecast

Select from:

☒ About the same

(9.2.2.5) Primary reason for forecast

Select from:

☒ Maximum potential volume reduction already achieved

(9.2.2.6) Please explain

There are no plans to acquire new units, as the main actions for reducing consumption have already been implemented.

Total discharges

(9.2.2.2) Comparison with previous reporting year

Select from:

☒ About the same

(9.2.2.3) Primary reason for comparison with previous reporting year

Select from:

☒ Unknown

(9.2.2.4) Five-year forecast

Select from:

☒ Unknown

(9.2.2.5) Primary reason for forecast

Select from:

☒ Unknown

(9.2.2.6) Please explain

We do not monitor the quantity of this parameter.

Total consumption

(9.2.2.2) Comparison with previous reporting year

Select from:

☒ About the same

(9.2.2.3) Primary reason for comparison with previous reporting year

Select from:

☒ Unknown

(9.2.2.4) Five-year forecast

Select from:

☒ Unknown

(9.2.2.5) Primary reason for forecast

Select from:

☒ Unknown

(9.2.2.6) Please explain

We do not monitor the quantity of this parameter.

[Fixed row]

(9.2.4) 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.

(9.2.4.1) Withdrawals are from areas with water stress

Select from:

☒ Yes

(9.2.4.2) Volume withdrawn from areas with water stress (megaliters)

(9.2.4.3) Comparison with previous reporting year

Select from:

☒ Higher

(9.2.4.4) Primary reason for comparison with previous reporting year

Select from:

☒ Increase/decrease in business activity

(9.2.4.5) Five-year forecast

Select from:

☒ About the same

(9.2.4.6) Primary reason for forecast

Select from:

☒ Increase/decrease in business activity

(9.2.4.7) % of total withdrawals that are withdrawn from areas with water stress

5.50

(9.2.4.8) Identification tool

Select all that apply

☒ WRI Aqueduct

(9.2.4.9) Please explain

Vibra has units in the state of São Paulo and in Fortaleza, areas considered to be under high water stress according to the WRI Aqueduct tool. In these locations, water monitoring and conservation actions are carried out.
[Fixed row]

(9.2.7) Provide total water withdrawal data by source.

Fresh surface water, including rainwater, water from wetlands, rivers, and lakes

(9.2.7.1) Relevance

Select from:

☒ Relevant

(9.2.7.2) Volume (megaliters/year)

10.67

(9.2.7.3) Comparison with previous reporting year

Select from:

☒ Higher

(9.2.7.4) Primary reason for comparison with previous reporting year

Select from:

☒ Increase/decrease in business activity

(9.2.7.5) Please explain

We have withdrawal from surface water only at facilities located in the North region, where we had an increase in the number of works and maintenance of fuel tanks that require water to be carried out.

Brackish surface water/Seawater

(9.2.7.1) Relevance

Select from:

☒ Not relevant

(9.2.7.5) Please explain

We don't use this kind of water source.

Groundwater – renewable

(9.2.7.1) Relevance

Select from:

☒ Relevant

(9.2.7.2) Volume (megaliters/year)

43.33

(9.2.7.3) Comparison with previous reporting year

Select from:

☒ Lower

(9.2.7.4) Primary reason for comparison with previous reporting year

Select from:

☒ Increase/decrease in business activity

(9.2.7.5) Please explain

The groundwater withdrawal was a little bit lower than last year.

Groundwater – non-renewable

(9.2.7.1) Relevance

Select from:

☒ Not relevant

(9.2.7.5) Please explain

We don't use this kind of water source.

Produced/Entrained water

(9.2.7.1) Relevance

Select from:

☒ Relevant

(9.2.7.2) Volume (megaliters/year)

4.06

(9.2.7.3) Comparison with previous reporting year

Select from:

☒ Higher

(9.2.7.4) Primary reason for comparison with previous reporting year

Select from:

☒ Increase/decrease in business activity

(9.2.7.5) Please explain

We had the resumption of work on a hybrid basis in the building of our administrative headquarters, which has a wastewater treatment system for reuse.

Third party sources

(9.2.7.1) Relevance

Select from:

☒ Relevant

(9.2.7.2) Volume (megaliters/year)

277.19

(9.2.7.3) Comparison with previous reporting year

Select from:

☒ Lower

(9.2.7.4) Primary reason for comparison with previous reporting year

Select from:

☒ Increase/decrease in business activity

(9.2.7.5) Please explain

*The third part sources was lower than last year.
[Fixed row]*

(9.3) 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?

Direct operations

(9.3.1) Identification of facilities in the value chain stage

Select from:

☒ 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

(9.3.4) 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 use or incorporate directly in the production of our products.

Upstream value chain

(9.3.1) Identification of facilities in the value chain stage

Select from:

☒ 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

(9.3.4) 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 use or incorporate directly in the production of our products.

[Fixed row]

(9.4) Could any of your facilities reported in 9.3.1 have an impact on a requesting CDP supply chain member?

Select from:

☒ No facilities were reported in 9.3.1

(9.5) Provide a figure for your organization’s total water withdrawal efficiency.

	Revenue (currency)	Total water withdrawal efficiency	Anticipated forward trend
	180429000000	538224502.58	Unknown

[Fixed row]

(9.12) Provide any available water intensity values for your organization’s products or services.

Row 1

(9.12.1) Product name

Sale and distribution of fuels and chemical products.

(9.12.2) Water intensity value

538224502.58

(9.12.3) Numerator: Water aspect

Select from:

☒ Water withdrawn

(9.12.4) Denominator

The same used in 9.5

(9.12.5) 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.
[Add row]

(9.13) Do any of your products contain substances classified as hazardous by a regulatory authority?

	Products contain hazardous substances
	Select from:

	Products contain hazardous substances
	<input checked="" type="checkbox"/> Yes

[Fixed row]

(9.13.1) What percentage of your company's revenue is associated with products containing substances classified as hazardous by a regulatory authority?

Row 1

(9.13.1.1) Regulatory classification of hazardous substances

Select from:

☒ Brazilian Regulatory Standards

(9.13.1.2) % of revenue associated with products containing substances in this list

Select from:

☒ 21-40

(9.13.1.3) Please explain

Gasoline contains benzene, which is classified as a carcinogenic substance.

[Add row]

(9.14) Do you classify any of your current products and/or services as low water impact?

	Products and/or services classified as low water impact	Primary reason for not classifying any of your current products and/or services as low water impact	Please explain
	<i>Select from:</i> <input checked="" type="checkbox"/> No, and we do not plan to address this within the next two years	<i>Select from:</i> <input checked="" type="checkbox"/> Important but not an immediate business priority	<i>Despite the importance water-related issues is not treated as a material topic for the development of the company's activities.</i>

[Fixed row]

(9.15) Do you have any water-related targets?

Select from:

☒ Yes

(9.15.1) Indicate whether you have targets relating to water pollution, water withdrawals, WASH, or other water-related categories.

Water pollution

(9.15.1.1) Target set in this category

Select from:

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

(9.15.1.2) 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.

Water withdrawals

(9.15.1.1) Target set in this category

Select from:

☒ Yes

Water, Sanitation, and Hygiene (WASH) services

(9.15.1.1) Target set in this category

Select from:

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

(9.15.1.2) 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.

Other

(9.15.1.1) Target set in this category

Select from:

☒ No, but we plan to within the next two years

(9.15.1.2) Please explain

*We are studying a specific target for reuse water in our facilities.
[Fixed row]*

(9.15.2) Provide details of your water-related targets and the progress made.

Row 1

(9.15.2.1) Target reference number

Select from:

☒ Target 1

(9.15.2.2) Target coverage

Select from:

☒ Organization-wide (direct operations only)

(9.15.2.3) Category of target & Quantitative metric

Water withdrawals

☒ Reduction in total water withdrawals

(9.15.2.4) Date target was set

12/31/2022

(9.15.2.5) End date of base year

12/31/2019

(9.15.2.6) Base year figure

383200

(9.15.2.7) End date of target year

12/31/2024

(9.15.2.8) Target year figure

344880

(9.15.2.9) Reporting year figure

(9.15.2.10) Target status in reporting year*Select from:*☒ Achieved**(9.15.2.11) % of target achieved relative to base year**

125

(9.15.2.12) Global environmental treaties/initiatives/ frameworks aligned with or supported by this target*Select all that apply*☒ None, alignment not assessed**(9.15.2.13) 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.***(9.15.2.15) Actions which contributed most to achieving or maintaining this target***In 2023, we recorded a 15% reduction in the total water withdrawn compared to the base year of 2019, mainly due to improvements in the steam lines.***(9.15.2.16) Further details of target***We reiterate our goal to reduce water withdrawal in our facilities by at least 10% by the end of 2024 compared to 2019 consumption.**[Add row]*

C10. Environmental performance - Plastics

(10.1) Do you have plastics-related targets, and if so what type?

(10.1.1) Targets in place

Select from:

☒ Yes

(10.1.2) Target type and metric

End-of-life management

☒ Increase the proportion of recyclable plastic waste that is collected, sorted, and recycled

Other

☒ Other, please specify :Implemented circular business model

(10.1.3) 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 already achieved 25.3%. 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.

[Fixed row]

(10.2) Indicate whether your organization engages in the following activities.

Production/commercialization of plastic polymers (including plastic converters)

(10.2.1) Activity applies

Select from:

☒ No

(10.2.2) Comment

Vibra does not engage in the production or commercialization of plastic polymers, including plastic converters.

Production/commercialization of durable plastic goods and/or components (including mixed materials)

(10.2.1) Activity applies

Select from:

☒ No

(10.2.2) Comment

Vibra does not engage in the production or commercialization of durable plastic goods and/or components, including mixed materials.

Usage of durable plastics goods and/or components (including mixed materials)

(10.2.1) Activity applies

Select from:

☒ No

(10.2.2) Comment

Vibra does not engage in the usage of durable plastic goods and/or components, including mixed materials.

Production/commercialization of plastic packaging

(10.2.1) Activity applies

Select from:

☒ No

(10.2.2) Comment

Vibra does not engage in the production or commercialization of plastic packaging.

Production/commercialization of goods/products packaged in plastics

(10.2.1) Activity applies

Select from:

☒ Yes

(10.2.2) Comment

Certain products offered by Vibra, such as lubricants, and chemicals are packaged in plastic containers.

Provision/commercialization of services that use plastic packaging (e.g., food services)

(10.2.1) Activity applies

Select from:

☒ No

(10.2.2) Comment

Vibra does not engage in the provision or commercialization of services that use plastic packaging, such as food services.

Provision of waste management and/or water management services

(10.2.1) Activity applies

Select from:

☒ Yes

(10.2.2) Comment

Vibra provides reverse logistics services for drums and used lubricating oil (OLUC) to its customers.

Provision of financial products and/or services for plastics-related activities

(10.2.1) Activity applies

Select from:

☒ No

(10.2.2) Comment

Vibra does not provide financial products or services for plastics-related activities.

Other activities not specified

(10.2.1) Activity applies

Select from:

☒ No

(10.2.2) Comment

Vibra does not engage in any other specific activities involving plastics.

[Fixed row]

(10.5) Provide the total weight of plastic packaging sold and/or used and indicate the raw material content.

Plastic packaging used

(10.5.1) Total weight during the reporting year (Metric tons)

7922.43

(10.5.2) Raw material content percentages available to report

Select all that apply

☒ % virgin fossil-based content

(10.5.3) % virgin fossil-based content

100

(10.5.7) Please explain

We started the implementation of a percentage of 14% PCR resin (post-consumer recycled) in the plastic drums of two lines of lubricants. The objective was to extend the use of PCR resin in all plastic packaging, always maintaining the quality of our products, optimizing the circularity of these packages and reducing the amount of virgin raw materials used.

[Fixed row]

(10.5.1) Indicate the circularity potential of the plastic packaging you sold and/or used.

	Percentages available to report for circularity potential	% of plastic packaging that is recyclable in practice at scale	Please explain
Plastic packaging used	Select all that apply <input checked="" type="checkbox"/> % recyclable in practice and at scale	95	<i>The Jogue Limpo Institute successfully directs 95% of the total plastic collected through the program to the recycling process.</i>

[Fixed row]

C11. Environmental performance - Biodiversity

(11.2) What actions has your organization taken in the reporting year to progress your biodiversity-related commitments?

(11.2.1) Actions taken in the reporting period to progress your biodiversity-related commitments

Select from:

☒ Yes, we are taking actions to progress our biodiversity-related commitments

(11.2.2) Type of action taken to progress biodiversity- related commitments

Select all that apply

☒ Species management

[Fixed row]

(11.3) Does your organization use biodiversity indicators to monitor performance across its activities?

	Does your organization use indicators to monitor biodiversity performance?
	Select from: <input checked="" type="checkbox"/> No, we do not use indicators, but plan to within the next two years

[Fixed row]

(11.4) Does your organization have activities located in or near to areas important for biodiversity in the reporting year?

	Indicate whether any of your organization's activities are located in or near to this type of area important for biodiversity	Comment
Legally protected areas	Select from: <input checked="" type="checkbox"/> Yes	<i>Some units are located in a permanent preservation area in accordance with Law 12651/12, or in other protected areas, as APA and APE.</i>
UNESCO World Heritage sites	Select from: <input checked="" type="checkbox"/> No	<i>We do not have activities near these important biodiversity areas.</i>
UNESCO Man and the Biosphere Reserves	Select from: <input checked="" type="checkbox"/> No	<i>We do not have activities near these important biodiversity areas.</i>
Ramsar sites	Select from: <input checked="" type="checkbox"/> No	<i>We do not have activities near these important biodiversity areas.</i>
Key Biodiversity Areas	Select from: <input checked="" type="checkbox"/> No	<i>We do not have activities near these important biodiversity areas.</i>
Other areas important for biodiversity	Select from: <input checked="" type="checkbox"/> No	<i>We do not have activities near these important biodiversity areas.</i>

[Fixed row]

(11.4.1) Provide details of your organization's activities in the reporting year located in or near to areas important for biodiversity.

Row 1

(11.4.1.2) Types of area important for biodiversity

Select all that apply

☒ Legally protected areas

(11.4.1.3) Protected area category (IUCN classification)

Select from:

☒ Unknown

(11.4.1.4) Country/area

Select from:

☒ Brazil

(11.4.1.5) 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 Fountains State Park, part of the Atlantic Rainforest biome. Bacanga State Park, part of the coastal marine biome.

(11.4.1.6) Proximity

Select from:

☒ Up to 70 km

(11.4.1.8) 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.

(11.4.1.9) Indicate whether any of your organization's activities located in or near to the selected area could negatively affect biodiversity

Select from:

☒ Yes, but mitigation measures have been implemented

(11.4.1.10) Mitigation measures implemented within the selected area

Select all that apply

☒ Project design

☒ Physical controls

☒ Operational controls

☒ Abatement controls

☒ Other, please specify :Emergency Response Plan - 24/7 central emergency - employee training

(11.4.1.11) 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 protection 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).

[Add row]

C13. Further information & sign off

(13.1) 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?

	Other environmental information included in your CDP response is verified and/or assured by a third party
	Select from: <input checked="" type="checkbox"/> Yes

[Fixed row]

(13.1.1) Which data points within your CDP response are verified and/or assured by a third party, and which standards were used?

Row 1

(13.1.1.1) Environmental issue for which data has been verified and/or assured

Select all that apply

☒ Climate change

(13.1.1.2) Disclosure module and data verified and/or assured

Environmental performance – Climate change

- ☒ Waste data
- ☒ Fuel consumption
- ☒ Progress against targets
- ☒ Electricity/Steam/Heat/Cooling consumption
- ☒ Emissions reduction initiatives/activities
- ☒ Renewable Electricity/Steam/Heat/Cooling generation

- ☒ Renewable fuel consumption
- ☒ Electricity/Steam/Heat/Cooling generation
- ☒ Year on year change in absolute emissions (Scope 1 and 2)
- ☒ Year on year change in emissions intensity (Scope 1 and 2)
- ☒ Year on year change in absolute emissions (Scope 3)
- ☒ Renewable Electricity/Steam/Heat/Cooling consumption

(13.1.1.3) Verification/assurance standard

General standards

- ☒ SGS Sustainability Report Assurance

(13.1.1.4) Further details of the third-party verification/assurance process

SGS was contracted by Vibra to conduct an independent assurance of its 2023 Sustainability Report, which presents information related to the year 2023 and follows international guidelines for sustainability monitoring and reporting, including the Global Reporting Initiative (GRI). The assurance scope, based on SGS’s methodology for sustainability report verifications, covered the review of the text and data related to the GRI Standards 2021 indicators, the latest version of the GRI.

(13.1.1.5) Attach verification/assurance evidence/report (optional)

Vibra_RS23_EN.pdf
 [Add row]

(13.2) 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.

	Additional information
	<i>We do not have additional information to provide at this time beyond what has already been outlined in our response.</i>

[Fixed row]

(13.3) Provide the following information for the person that has signed off (approved) your CDP response.

(13.3.1) Job title

ESG Executive Manager

(13.3.2) Corresponding job category

Select from:

☒ Environment/Sustainability manager

[Fixed row]

(13.4) Please indicate your consent for CDP to share contact details with the Pacific Institute to support content for its Water Action Hub website.

Select from:

☒ Yes, CDP may share our Disclosure Submission Lead contact details with the Pacific Institute

