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BUREAU VERITAS CERTIFICATION

VERIFICATION STATEMENT

SECOND PARTY OPINION

MOVIDA PARTICIPAÇÕES S.A.



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INTRODUCTION

Bureau Veritas Certification Brasil (Bureau Veritas) was engaged by MOVIDA S.A (Movida) to conduct a verification of its Sustainability Finance Framework (Framework), which will be used for financial transactions of Green, Social and/or Sustainability Bonds (hereinafter Green/Social Bonds), for a defined period in accordance with requirements demonstrated below.

The technical basis used for this verification was the International Capital Market Association (ICMA) Guidelines, entitled The Green Bonds Principles (GBP), 2021 and Social Bonds Principles (SBP), 2021 both as "Voluntary Process Guidelines for Issuing Green and Social Bonds".

The scope of the verification is restricted to MOVIDA's business, with geographic scope being Brazil, as detailed in this Statement.

CONCLUSION

Based on the verification carried out by us and the evidence gathered, it is our opinion that MOVIDA's Framework meets the ICMA Green and Social Bonds Principles and, therefore, is suitable for use in private debt transactions or in debt transactions made in the local and/or international capital markets. The Framework clearly demonstrates compliance with the GBPs and SBPs Principles.

Additionally, we have concluded that the scope and characteristics of the projects described in the Framework meet the eligibility criteria of the GBPs and SBPs and are coherent, given the relevant environmental and social impacts, in the context of Movida's activities.

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PART 1

1.1 ABOUT MOVIDA

The information in Part 1 (1.1 and 1.1.1) was extracted from MOVIDA's 2020 Integrated Report, which content followed the methodology of the Global Reporting Initiative (GRI) and the principles of the International Integrated Reporting Council (IIRC). It is worth noting that this Report was submitted to an independent verification, as disclosed on the website (<https://ri.movida.com.br/a-companhia/relatorio-de-sustentabilidade/>).

Movida Participações S.A. is a Brazilian company based in São Paulo, focused exclusively on engaging people in developing solutions for urban mobility. The company is currently active on 03 fronts:

- **Car rentals:**

There is a total of 71,041 light vehicles, offered in contracts in daily, monthly and annual models, as well as flexible prepaid plans.

- **Fleet management and outsourcing:**

Movida Frotas manages and outsources corporate fleets in long-term contracts, identifying appropriate vehicles and solutions for each company, regardless of their scale. In addition to offering 47,244 vehicles, the services include dimensioning, acquisition, leasing, maintenance and fleet replacement consulting; support, through on-line management reports; documentation process assistance; technology provision, such as telemetry utilization; among other features.

- **Used car sales:**

Operating in the sales of used cars as a complementary activity (not as a service segment) for asset turnover.



In 2020, it was reported a human resource of 3,328 direct employees and 256 contractors (outsourced), mainly distributed in the car rental, fleet management/outsourcing (GTF) and used car sales divisions.

Movida seeks in its sustainability strategy an alignment with the Sustainable Development Goals (SDGs); Global Compact Principles; recommendations of the Task Force on Climate-related Financial Disclosures (TCFD); indicators of the Sustainability Accounting Standards Board (SASB).

In 2021 Movida was included in the portfolio of the Corporate Sustainability Index (ISE-B3) and became part of the B3 Carbon Efficient Index (ICO2 B3). In the same year it was certified as a B Company (B-Lab).

The B (Management Level) classification was the first climate change strategy assessment by the Carbon Disclosure Project (CDP), an international non-profit organization that helps companies and cities disclose their environmental impact.

Regarding the risk perspective, Movida concluded the climate risk mapping process in accordance with the TCFD protocol and has defined its climate strategy based on three pillars:

- ✓ Mitigation;
- ✓ Neutralization;
- ✓ Adaptation (which works on the management of climate risks that could negatively impact operations in the medium and long term).

Following the climate strategy and complying with GHG Protocol principles, Movida has prepared a Greenhouse Gas (GHG) Inventory, which includes, as an innovative way for the segment, the Scope 3 emissions in its controls, understanding it to be the most relevant and material category for its processes.

This inventory covers, therefore, Direct emissions (Scope 1), substantially from the direct consumption of fuels, Indirect (Scope 2), related to energy acquisition, mainly for the company's stores and administrative centers,

and Other Indirect (Scope 3), which represent 98% of company's total emissions, according to the last GHG Inventory published and audited by an independent body in 2020 (base year 2019). <https://registropublicodeemissoes.com.br/>.





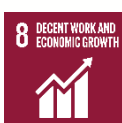
1.1.1 Movida's ESG Strategy

In line with the rising awareness movement to find solutions that lead mankind to a more balanced future, Movida's Long-Term Sustainability Strategy has been built considering three important pillars for its business: A Better Company, A Better Planet and A Better Mobility.

In April 2021, Movida prepared its Framework, which contemplates its eligible projects, detailed further on.

To select these projects, Movida used a materiality study to establish its ESG priorities from the company's and its stakeholders' points of view. To this end, the starting point was the review of internal documents (policies, strategic guidelines, communication materials, certifications, among others) and external ones (sustainability and materiality trend surveys of other companies) to identify relevant topics for the business. This was followed by 116 surveys with senior management executives, employees, and industry experts, either by in-depth interviews or online questionnaires, with the purpose of prioritizing the previously identified topics and reviewing the business model. The work conducted in 2020 complemented the process carried out the previous year, when five internal interviews were held with directors and committee members; three external interviews (including experts from entities such as Instituto Ethos, the Brazilian Business Council for Sustainable Development, and Sistema B); and an online survey that was answered by 257 people, including employees, customers, suppliers, investors, and representatives from other institutions. Finally, the topics were arranged in a Materiality Matrix, between the axes "Influence on stakeholders' evaluations and decisions" and "Importance of economic, environmental and social impacts",

with subsequent validation by Movida's senior management. The study resulted in the 8 material topics listed below (associated with the SDGs):

| Material topic | SDGs |
|------------------------------------|---|
| 1. Technological innovation | - |
| 2. Greenhouse gas emissions | Target 13.2 (policy and strategy) Target 13.3 (education and awareness)  |
| 3. Workforce management | Target 8.5 (full employment for people with disabilities) Target 8.8 (labor rights for immigrants)  |
| 4. Urban mobility | Target 9.1 (quality infrastructure)  |
| 5. Product portfolio | - |
| 6. Compliance and transparency | Target 11.2 (access to transportation system)  |
| 7. Corporate Governance | - |
| 8. Talent attraction and retention | Target 8.5 (full employment for people with disabilities) Target 8.8 (labor rights for immigrants)  |

Movida has defined its long-term strategy and vision, through which aims to direct its performance by means of the "Decade of Action" 2020-2030, which is aligned with the United Nations (UN) Agenda 2030 for sustainable development. Such commitments guide Movida's contribution to the achievement of sustainability goals and targets, while enhancing the potential to generate positive impacts, as the company seeks not only to mitigate and neutralize impacts, but also to promote the general welfare.

The illustration below demonstrates the company's goals and targets, as well as their alignment with the SDGs:



1.2 GREEN AND SOCIAL BOND PRINCIPLES

Green, social and sustainability bonds and loans are financing options where the proceeds are applied exclusively to finance or refinance green projects, social projects or a combination of both.

The Green and Social Bond Principles encourage alignment with its four key components, known collectively as "The Principles" and provide guidelines for any type of loan instrument that finances or refinances green and/or social projects.

In this regard, the components that we have checked are:

- ✓ Project selection based on SBPs and GBPs
- ✓ Bonds Characteristics
- ✓ Disclosure
- ✓ Verification

1.2.1 Eligibility Criteria

The following eligibility criteria were considered by Movida:

- ✓ **Environmental eligibility criteria:**
 - Renewable energy and energy efficiency;
 - Clean transportation;
 - Pollution prevention and control;
 - Green buildings.
- ✓ **Social eligibility criteria:**
 - Socioeconomic progress and empowerment

1.3 ON THE ISSUANCE OF GREEN AND/OR SOCIAL BONDS

In order to enhance MOVIDA's activity in ESG fronts that are relevant and material to its business and to contribute to positive transformations in society, the company intends to arrange private loan transactions and/or issue bonds in capital markets (local and/or international) that are aligned with its sustainability objectives.

1.4 ON PROJECTS

Movida has defined the projects mentioned below as part of its Framework. The following table shows the specific purpose of each project and its alignment with the SDGs.

Green Eligibility Criteria

| Category | Eligibility Criteria | Environmental Objectives | Alignment with Prioritized SDGs |
|--|--|--|---------------------------------|
| a. Renewable Energy and Energy Efficiency | Investments in: i) Renewable energy purchase ii) And/or projects, that aims to reduce the consumption of electric energy, such as: a. Equipment or technology that reduces energy consumption/increases energy savings at least 30% over baseline provided that those equipment and/or technologies will not be in fossil-fuel intensive processes. | a. Climate change mitigation b. GHG emissions reduction | SDG 7 and 13 |
| b. Clean Transportation | Investments for the exchange of fossil fuel vehicles of the proprietary fleet to: i) Electric ii) Hybrid ¹ iii) Clean energy vehicles | a. Climate change mitigation b. GHG emissions reduction c. Pollution Prevention and Control d. Reduction of harmful emissions | SDG 9,11 and 12 |
| c. Pollution Prevention and Control | i) Reduction of air emissions ii) Greenhouse gas control | a. Pollution Prevention and Control | SDG 7 and 13 |

¹ Other not carbon intensive vehicles such as hybrids are eligible if emissions intensity is <75g CO₂/ passenger km (for passenger cars) and <25g CO₂/ tonne km (for freight).

| Category | Eligibility Criteria | Environmental Objectives | Alignment with Prioritized SDGs |
|---------------------------|---|---|---------------------------------|
| | | <ul style="list-style-type: none"> b. Climate change mitigation c. GHG emissions reduction | |
| d. Green Buildings | <p>Buildings that have received certification to the following programs and levels:</p> <ul style="list-style-type: none"> i) LEED Gold & Platinum; ii) EDGE certification; iii) ACQUA iv) Other recognized green construction certifications | <ul style="list-style-type: none"> a. Climate change mitigation b. Ecoefficiency c. Natural resources management d. GHG emissions reduction Pollution Prevention and Control | SDG 9,11 and 12 |
| e. Green Buildings | <p>Buildings that have received certification to the following programs and levels:</p> <ul style="list-style-type: none"> i) LEED Gold & Platinum; ii) EDGE certification; iii) ACQUA iv) Other recognized green construction certifications | <ul style="list-style-type: none"> a. Climate change mitigation. b. Ecoefficiency c. Natural resources management d. GHG emissions reduction e. Pollution Prevention and Control | |

Social Eligibility Criteria

| Category | Eligibility Criteria | Social Objectives | Alignment with Prioritized SDGs |
|---|--|--|---------------------------------|
| a. Socioeconomic advancement and empowerment | i) Equitable participation and integration into the market and society | Provide a space for rest, integration, leisure and food, totally free, for one of our priority groups (application drivers). | SDG 8 and 10 |

1.4.1 On project traceability metrics

Movida's Framework establishes the following metrics for monitoring projects:

| Green Eligibility Criteria | Possible impact metrics/standards |
|--|--|
| Renewable Energy | <ul style="list-style-type: none"> - Annual GHG emissions reduced/avoided in tonnes of CO2 equivalent - Annual renewable energy generation in MWh (electricity) and GJ (other energy) - Capacity of renewable energy plant(s) in MW |
| Energy Efficiency | <ul style="list-style-type: none"> - Annual energy savings in MWh (electricity) and GJ (other energy savings) - Annual GHG emissions reduced/avoided in tonnes of CO2 equivalent - Annual Absolute (gross) GHG emissions from the project in tonnes of CO2 equivalent |
| Green Buildings | <ul style="list-style-type: none"> - LEED, BREEAM, HQE or equivalent environmental certification scores - Annual energy savings in MWh (electricity) and GJ (other energy savings) |
| Clean Transportation | <ul style="list-style-type: none"> - Annual GHG emissions reduced/avoided in tonnes of CO2 equivalent - Number of energy efficient vehicles sold - Number of people with access to transit options previously unserved by them |
| Sustainable water and waste management | <ul style="list-style-type: none"> - Cubic meters of water saved/reduced - Cubic meters of recycled water usage - Cubic meters of water (provided/cleaned) |

| Green Eligibility Criteria | Possible impact metrics/standards |
|---|--|
| Pollution Prevention and Control | <ul style="list-style-type: none"> - Annual GHG emissions reduced/avoided in tonnes of CO2 equivalent - Increased GHG emission efficiency (fewer GHGs emitted per unit of production) - Area of land remediated / bought back in to use (hectares) - Length of river (km) / area (km²) of water/sediment remediated / with improved water quality - Land area (hectares) / population covered by environmental monitoring - Tonnes of waste recycled - Tonnes of waste reduced/avoided - Tonnes of waste diverted from landfill - Cubic meters of wastewater treated |
| Environmentally sustainable management of living natural resources and land use | <ul style="list-style-type: none"> - Carbon sequestration in tonnes of CO2 equivalent - Annual GHG emissions reduced/avoided in tonnes of CO2 equivalent - Increased GHG emission efficiency (fewer GHGs emitted per unit of production) - Acres of land afforested/revegetated - Reduced Emissions from Deforestation and Degradation (REDD) |

| Social Eligibility Criteria | Possible impact metrics/standards |
|---|---|
| Socioeconomic advancement and empowerment | <ul style="list-style-type: none"> - Number of application drivers that received Movida's assistance during its labor journey per year |

PART 2

2.1 SCOPE AND METHODOLOGY

The scope of this verification covered the assessment of :

- A Framework prepared by MOVIDA for future utilization in loan transactions or issuance of Bonds in the capital markets;
- Justification for issuing Green and Social Bonds and consistency with the company's overall sustainability and business strategy;
- Projects defined in its Framework;
- Definition and application of methodology/metrics for projects monitoring;
- Disclosure regarding the future utilization of proceeds.

The scope of this verification was Limited, according to the Bureau Veritas internal protocol for verification of Sustainability Bonds. This scope differs from the Reasonable scope for its emphasis on the verification of adopted systematics that allow the generation of reliable data.

2.2 MOVIDA AND BUREAU VERITAS LIABILITIES

The collection of the data analyzed by our team is entirely responsibility of MOVIDA's management.

Bureau Veritas is responsible for providing an independent opinion to MOVIDA in accordance with the scope of work defined in this statement.

2.3 LIMITATIONS AND DISCLAIMERS

It was excluded from this verification any information assessment related to:

- ✓ Activities performed outside the period covered by this Statement.
- ✓ Activities not corresponding to the actual verification scope.

The verification process brings, due to its Limited scope, some restrictions regarding the identification of mistakes.

Due to the characteristics of the Green and Social Bonds transactions, we clarify that our verification is restricted to the analysis of the adherence to the GBPs and SBPs Principles and to the eligibility of the selected projects. We do not express an opinion on Movida's level of compliance with legal requirements.

2.4 TECHNICAL OPINION

2.4.1 Framework

MOVIDA's Framework was assessed in relation to its completeness based on GBPs and SBPs and consistency with the company's governance. For this purpose, we conducted a number of interviews with managers and reviewed the Framework in detail. In our judgment, Movida has a governance structured to respond to stakeholder demands and proactively position itself in relation to the social and environmental challenges of its business. Our opinion is based, among others, on the review of the company's sustainability policy, the demonstration of the role of the Sustainability Committee (which advises the Board of Directors), the clear definition of short- and long-term goals, the implementation and monitoring of existing projects, as well as the allocation of resources that enable the implementation of the sustainability policy.

The Framework satisfactorily demonstrates compliance with the components of the GBPs and SBPs (Use of Proceeds, Process for Project Evaluation and Selection, Management of Proceeds and Reporting) and clearly defines the conditions for its validity. Following are our justifications for this opinion.

2.4.2 Project selection

The selection of the projects mentioned in 1.4 demonstrates proper alignment with:

- (1) The Materiality Study carried out by MOVIDA in 2020;
- (2) The UN Sustainable Development Goals;
- (3) The strategy adopted by the company.

Our team reviewed Movida's Materiality Study, updated in 2020, which clearly demonstrates the priority topics for Movida, in terms of sustainable development. The methodology used to carry it out was based on the Global Reporting Initiative Guidelines™, aiming at the identification of the most relevant environmental, social and economic issues for the company and its stakeholders. It was noted alignment with the projects indicated by Movida as priorities for Green Bonds transactions, which are under the following environmental topics: GHG emissions reduction, reduction and/or optimization of energy consumption, increased use of renewable energy, waste reduction, and reduction in water consumption and effluent amounts.

Transportation is the second largest contributor to global GHG emissions, accounting for over 20% of all energy-related CO₂ emissions and more than 12% of total GHG emissions. In this context, Movida recognizes its responsibility for this environmental impact and, therefore, has been improving its emissions inventory, which has been independently verified and registered with the Brazilian GHG Protocol Program (as gold label).

The strategy to mitigate the company's emissions for this decade is to reach 2030 with a 30% reduction in greenhouse gas emissions for all scopes (Scopes 1, 2 and 3). Movida's priority is to mitigate emissions by encouraging the use of less polluting fuels, such as ethanol, by its vehicle rental customers. Whatever cannot be mitigated will be compensated by planting trees.

We noticed that in 2020 Movida partnered with the Black Jaguar Foundation,

a Dutch organization that has been promoting the ecological restoration of the Cerrado and the Amazon since 2009. Based on this partnership, all the seedlings from the Carbon Free Program are planted along the Araguaia River Biodiversity Corridor.

Regarding the impacts related to water and waste, we found ongoing projects that demonstrate the appropriate prioritization of the material topics of the company. Part of the proceeds coming from future Green Bond transactions is intended to enable a scale gain in the “dry cleaning” of vehicles, thus reducing the consumption of water resources and the generation of effluents. As for waste generation we found projects, also in progress, that aim to optimize the monitoring of waste generation.

Regarding the social project (Integration Area for App Drivers) defined by Movida, although it is not aligned with company's material topics, it is our opinion that it fully meets the eligibility criteria of the Social Bonds Principles and is strongly related to the social impacts of Movida's business. The creation of an area for app drivers brings unquestionable safety, health and welfare benefits to them.

In the next chapter (Project management and monitoring), we provide evidence gathered on the data control and monitoring processes related to Movida's eligible projects.

In the SDGs Context it is our opinion that Movida demonstrates a strategy focused on:

- SDG 7.2 (Share of renewable energy in the energy matrix).
- SDG 8.3 (To promote development with the generation of decent work).
- SDG 9.1 (Quality Infrastructure);
- SDG 10.2 (To empower and promote the social and economic inclusion of everyone).
- SDG 11.2 (Access to safe, affordable, sustainable and fair-priced transportation systems).
- SDG 12.2 (Sustainable management and efficient use of natural resources).
- SDG 13.2 (Policy and Strategy);
- SDG 13.3 (Education and Awareness).

Regarding the review of the internal structure and implementation of Movida's sustainability policy, we found that there is a Sustainability Committee directly connected to the Board of Directors, which aims to guide strategic decisions on ESG aspects. All projects developed by the company are approved by the Board, for budget allocation purposes, supported by the financial feasibility of each project and alignment with Movida's strategy. The Committee is responsible for evaluating and selecting Investments made with the proceeds of the green and/or social bond/loan to ensure that it meets the established project scope. From the tactical point of view, the management of company improvement projects, which are the subject of our review, is under the responsibility of the sustainability area duly established in Movida.

2.4.2.1 Project management and monitoring

We found evidence of Movida's project management system, which contemplates a methodology that includes an indicator dashboard for each project, and a clear definition of the stages, deadlines, status, responsibilities, and resources required for the completion and effectiveness assessment for each milestone. Through this dashboard it is possible to track/trace and evidence the progress of the projects.

We noted that in 2020 the Auditing and Quality department was introduced at Movida, with the purpose, among others, of performing sample audits on suppliers (work started in 2021). This department will also work on the training of suppliers, providing qualification in socio-environmental subjects.

In our opinion there is a proper management of the vehicle maintenance service, which is carried out by external service providers (external workshops), hired and approved to carry out activities outside Movida stores, properly controlled in relation to environmental aspects and impacts, such as the correct disposal of waste.

We noticed the establishment of contractual clauses for such services, which contemplate the control of environmental aspects and labor obligations, such as, for instance, the prohibition of abusive labor practices (slave labor, child labor, etc).

Regarding the companies contracted for dry or wet cleaning services, which take place inside Movida's facilities, we noticed an approval process in which risks, that may lead to environmental liabilities, are assessed. We also noticed that “dry cleaning” does not generate waste of a different hazardous class than normal washing and, therefore, there is no significant transfer of environmental impacts from the liquid media (effluents) to the solid media (dry waste). The environmental benefit of “dry cleaning” is evident.

As for waste generation, currently accounted for by Movida, we have assessed an improvement plan, which contemplates the use of tools to obtain more precise measurements and the implementation of the online issuance system for Waste Transport (Manifesto de Transporte de Resíduos - MTR). The plan, that has been assessed, foresees the structuring of waste management with technological resources that are compatible with Movida's needs.

Regarding the project Integration Area for app drivers, we found that four units have already been opened in cities of São Paulo, Rio de Janeiro and Minas Gerais. This project is managed according to the same process flow as the environmental projects described above.

As described in the Framework, the projects monitoring will be carried out using the metrics presented in the Part 1 of this Statement. In our opinion the level of detail provided is enough for an objective assessment of the achieved results.

2.4.3 Bonds characteristics

At the moment of the issuance of this Statement, there was no Green/Social Bonds transaction in progress.

Movida's Framework is clear about the minimum social and environmental requirements that must be associated with a financial transaction. The following are some of the relevant aspects that are part of the Framework:

- ✓ It is not allowed to appoint the same project(s) to more than one financial transaction;
- ✓ Project implementation deadlines must be clearly defined in the contracts of each financial transaction;
- ✓ The performance indicators of the projects must be clearly defined in the contracts of each financial transaction;
- ✓ In the contracts of each financial transaction it must be clearly defined that the unallocated proceeds must be managed under low market risk conditions (in the case of financial investments of proceeds);
- ✓ It must be possible to trace the utilization of the allocated proceeds at any time during the implementation phase of the projects.

2.4.4 Disclosure

According to MOVIDA's statement in its Framework, the disclosure of the projects' follow-up will be made through a specific report elaborated for this purpose. This report will be disclosed in the company's website.

2.4.5 Verification

MOVIDA states in its Framework that it will submit the utilization of proceeds and projects, associated with a Green/Social Bonds transaction, to an independent verification within a maximum of 24 months after the issuance of each bond/debt.

2.4.6 Validity

This statement is valid subject to the validity conditions of Movida's Framework, which defines the need of review in case of substantial changes in Movida's governance and/or strategy, as well as changes in the company's material topics that result in the adoption of projects not listed in the Framework.



2.5 DECLARATION OF INDEPENDENCE AND IMPARTIALITY

Bureau Veritas is an independent professional services company expert in Quality, Environmental and Sustainability management systems, among others, with more than 185 years of experience in independent verification services.

Bureau Veritas has a quality management system, certified by a third party, according to which it keeps documented policies and procedures for compliance with ethical, professional and legal requirements.

The verification team has no link whatsoever with **MOVIDA** and is conducting this verification independently.

Bureau Veritas has implemented and applies a Code of Ethics throughout its business to ensure that its employees meet the highest standards of ethics, integrity, objectivity, confidentiality and professional competence/behavior in their day-to-day activities.

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São Paulo, June 2021.

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