



Prumo Logística S.A.

Condensed individual and consolidated
interim financial information
as of June 30, 2023

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Independent Auditors' Report on the review of condensed, individual and consolidated interim financial information

(A free translation of the original report in Portuguese prepared in accordance with CPC 21(R1) - Demonstração Intermediária and the IAS 34 - Interim Financial Reporting, issued by the International Accounting Standards Board IASB).

To the Shareholders and Directors of
Prumo Logística S.A.
Rio de Janeiro - RJ

Introduction

We have reviewed the individual and consolidated condensed financial information of Prumo Logística S.A. ("Company") as of June 30, 2023, which comprise the individual and consolidated condensed statements of financial position as of June 30, 2023 and the related condensed statements of operation and comprehensive loss for the three-month and six-month periods ended on that date, changes in shareholders' equity and cash flows, individual and consolidated, for the six-month period then ended on that date, including the notes to condensed individual and consolidated interim financial information.

The Company's management is responsible for the preparation and fair presentation of the condensed individual interim financial information in accordance with Technical Pronouncement CPC 21(R1) – Interim Statement and the condensed consolidated interim financial information in accordance with CPC 21(R1) – Interim Statement and IAS 34 – Interim Financial Reporting, issued by the International Accounting Standards Board (IASB). Our responsibility is to express a conclusion on these individual and consolidated condensed interim financial information based on our review.

Scope of the review

We conducted our review in accordance with the Brazilian and International review standards (NBC TR 2410 – Review of Interim Financial Information Performed by the Independent Auditor of the Entity and ISRE 2410 – Review of Interim Financial Information Performed by the Independent Auditor of the Entity, respectively). A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Brazilian and International Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.



Conclusion on the condensed individual Company interim financial information

Based on our review, nothing has come to our attention that causes us to believe that the condensed individual Company interim financial information as of June 30, 2023 is not prepared, in all material respects, in accordance with CPC 21(R1) - Interim Financial Reporting.

Conclusion on the condensed consolidated interim financial information

Based on our review, nothing has come to our attention that causes us to believe that the condensed consolidated interim financial information as of June 30, 2023 is not prepared, in all material respects, in accordance with CPC 21(R1) Interim Financial Reporting and IAS 34 Interim Financial Reporting.

Rio de Janeiro, August 11, 2023

KPMG Auditores Independentes Ltda.
CRC SP-014428/O-6 F-RJ

Original in Portuguese signed by
Luis Claudio França de Araujo
Contador CRC RJ-091559/O-4

Prumo Logística S.A.

Condensed statements of financial position as of June 30, 2023 and December 31, 2022
(In thousands of Reais)

	Note	Parent Company		Consolidated	
		06/30/2023	12/31/2022	06/30/2023	12/31/2022
Assets					
Current					
Cash and cash equivalents	5	345,005	271,538	499,872	437,639
Securities	5	19,127	48,258	475,475	484,598
Restricted cash	5	33,265	36,840	120,037	290,307
Escrow accounts	6	-	-	56,970	308,044
Receivables	7	-	-	219,115	139,742
Accounts receivable from related parties	14	1,776	1815	35,712	17,139
Recoverable taxes	8	13,032	7,871	60,612	49,285
Income taxes and social contributions recoverable	8	75	430	31,700	28,802
Dividends receivable		1,580	-	115,445	21,100
Other receivables		2,932	68,263	16,298	82,553
Total current assets		416,792	435,015	1,631,236	1,859,209
Noncurrent					
Securities	5	-	-	2,805,135	3,074,592
Escrow accounts	6	-	-	177,834	187,411
Receivables	7	-	-	102,434	88,371
Accounts receivable from related parties	14	-	-	18,425	24,183
Related-party loans	14	47,798	44,974	135,120	127,048
Debentures	11	-	-	659,393	659,393
Third-party receivables		-	-	70,031	70,031
Returnable down payments	10	-	-	54,479	58,760
Judicial deposits		348	450	12,616	12,254
Recoverable taxes	8	3,145	2,647	6,583	4,651
Deferred taxes	9	-	-	772	372
Others		1,535	1,535	2,757	2,749
Investments					
Equity interests	12	448,175	564,294	1,428,599	1,561,307
Investment property		-	-	529,817	529,817
Property, plant and equipment	13	2,525	2,747	4,158,644	4,309,362
Intangible assets		2,508	2,952	59,004	67,166
Right of use	19	257	859	82,799	40,300
Total noncurrent assets		506,291	620,458	10,304,442	10,817,767
Total assets		923,083	1,055,473	11,935,678	12,676,976

The notes are an integral part of this condensed interim financial information.

Prumo Logística S.A.

Condensed statements of financial position as of June 30, 2023 and December 31, 2022

(In thousands of Reais)

	Note	Parent Company		Consolidated	
		06/30/2023	12/31/2022	06/30/2023	12/31/2022
Liabilities					
Current					
Trade payables	15	2,446	7,655	75,107	74,904
Loans, borrowings and debentures	16	-	-	872,677	746,426
Lease liabilities	19	1,116	1,667	13,524	6,027
Salaries and charges payable		15,924	27,111	46,139	70,525
Accounts payable to related parties	14	41	8	36,164	13,849
Customer advances		-	-	8,744	460
Taxes and contributions payable	17	4,122	8,426	20,730	23,861
Income tax and social contribution payable	17	-	-	34,508	16,108
Derivatives – hedge	27	-	-	2,581	324
Other accounts payable		-	-	29	1
Total current liabilities		23,649	44,867	1,110,203	952,485
Noncurrent					
Trade payables	15	-	-	-	152
Loans, borrowings, and debentures	16	-	-	12,225,887	12,961,517
Lease liabilities	19	184	246	75,762	39,124
Related-party loans	14	2,089,388	2,181,338	1,112,003	1,203,954
Liabilities towards third parties		-	-	19,880	19,880
Taxes and contributions payable	17	62,686	64,848	72,779	64,848
Provision for contingencies	18	-	-	13,155	13,260
Provision for investment devaluation	12	1,965,824	1,904,652	121,062	122,732
Deferred taxes	9	-	-	220,226	193,647
Other accounts payable		-	-	775	484
Total noncurrent liabilities		4,118,082	4,151,084	13,861,529	14,619,598
Equity					
Share capital	20	3,292,821	3,292,821	3,292,821	3,292,821
Capital reserves		(728,726)	(728,726)	(728,726)	(728,726)
Other comprehensive income		837,978	804,794	837,978	804,794
Accumulated losses		(6,620,721)	(6,509,367)	(6,627,486)	(6,519,723)
Equity attributable to owners of the Company		(3,218,648)	(3,140,478)	(3,225,413)	(3,150,834)
Non-controlling interests				189,359	255,727
Total equity		(3,218,648)	(3,140,478)	(3,036,054)	(2,895,107)
Total liabilities and equity		923,083	1,055,473	11,935,678	12,676,976

The notes are an integral part of this condensed interim financial information.

Prumo Logística S.A.

Condensed statements of operation

Periods of three and six months ended on June 30, 2023 and 2022

(In thousands of Reais)

	Note	Parent Company			
		Three-month period ended in		Six-month period ended in	
		04/01/2023 to 06/30/2023	04/01/2022 to 06/30/2022	01/01/2023 to 06/30/2023	01/01/2022 to 06/30/2022
Operating income (expenses)					
General and administrative expenses	24	(22,219)	(22,757)	(40,627)	(40,982)
Reversal (provision) for loss on receivables	5, 6 and 7	(4)	(2)	49	18
Other revenue		-	-	-	12
Other expenses		-	-	-	(32)
Result before financial result.		(22,223)	(22,759)	(40,578)	(40,984)
Finance income (costs)	25				
Finance revenue		75,929	4,048	122,572	89,464
Finance costs		(987)	(122,632)	(4,861)	(6,279)
		74,942	(118,584)	117,711	83,185
Share of profit (loss) of equity-accounted investees	12	(65,534)	(419,340)	(188,616)	(338,653)
Profit/loss before taxes		(12,815)	(560,683)	(111,483)	(296,452)
Current income tax and social contribution	17	-	(30)	-	(430)
Deferred income tax and social contribution	17	-	-	129	-
Net income (loss) for the period		(12,815)	(560,713)	(111,354)	(296,882)
Income attributable to:					
Owners of the Company	21	(12,815)	(560,713)	(111,354)	(296,882)
Loss for the period		(12,815)	(560,713)	(111,354)	(296,882)
Earnings (loss) per share					
Basic and diluted net income/loss per common share (in R\$)		(0.03408)	(1.49119)	(0.29614)	(0.78954)

The notes are an integral part of this condensed interim financial information.

Prumo Logística S.A.

Condensed statements of operation

Periods of three and six months ended on June 30, 2023 and 2022

(In thousands of Reais)

		Consolidated			
		Three-month period ended in		Six-month period ended in	
	Note	04/01/2023 to 06/30/2023	04/01/2022 to 06/30/2022	01/01/2023 to 06/30/2023	01/01/2022 to 06/30/2022
Net service revenue	22	364,106	267,141	710,860	450,237
Cost of services provided	23	(176,168)	(150,584)	(362,977)	(267,504)
Gross profit		187,938	116,557	347,883	182,733
Operating income (expenses)					
General and administrative expenses	24	(65,416)	(64,627)	(125,568)	(122,316)
Reversal of (allowance for) doubtful accounts	5, 6 and 7	(766)	(420)	(221)	(686)
Asset impairment		-	4,922	-	6,341
Reversal of the provision for losses on returnable down payments	10	-	3,832	(510)	3,989
Other revenue		(921)	648	336	4,031
Other expenses		239	(4,934)	(26,062)	(6,401)
Profit/loss before finance income/costs.		121,074	55,978	195,858	67,691
Finance income (costs)	25				
Finance revenue		454,312	22,353	823,719	653,971
Finance costs		(549,466)	(657,963)	(1,125,895)	(1,101,555)
		(95,154)	(635,610)	(302,176)	(447,584)
Share of profit (loss) of equity-accounted investees	-	(18,844)	(52,462)	25,073	25,955
Profit/loss before taxes		7,076	(632,094)	(81,245)	(353,938)
Current income tax and social contribution	17	(18,441)	(2,572)	(35,618)	(5,603)
Deferred income tax and social contribution	17	(30,719)	35,098	(36,225)	25,786
Net income (loss) for the period		(42,084)	(599,568)	(153,088)	(333,755)
Income attributable to:					
Owners of the Company	21	(11,030)	(558,061)	(107,699)	(291,823)
Noncontrolling shareholders		(31,054)	(41,507)	(45,389)	(41,932)
Loss for the period		(42,084)	(599,568)	(153,088)	(333,755)
Earnings (loss) per share					
Basic and diluted net income/loss per common share (in R\$)		(0.02933)	(1.48414)	(0.28642)	(0.77609)

The notes are an integral part of this condensed interim financial information

Prumo Logística S.A.

Condensed statements of comprehensive loss
Periods of three and six months ended on June 30, 2023 and 2022
(In thousands of Reais)

	Parent Company			
	Three-month period ended in		Six-month period ended in	
	04/01/2023 to 06/30/2023	04/01/2022 to 06/30/2022	01/01/2023 to 06/30/2023	01/01/2022 to 06/30/2022
Loss for the period	(12,815)	(560,713)	(111,354)	(296,882)
Other comprehensive income from continuing operations				
Items that may be subsequently reclassified to income (net of taxes):				
Accumulated conversion adjustments	30,223	(65,924)	47,401	(216,210)
Gain on <i>hedge operation</i>	184	2,025	(3,526)	(5,942)
Loss in percentage change in PDA investee	(10,691)	(7,661)	(10,691)	(7,661)
Effect on the issuance of shares with no par value in Vast	-	-	-	(22,182)
Total comprehensive income for the period	6,901	(632,273)	(78,170)	(548,877)
	Consolidated			
	Three-month period ended in		Six-month period ended in	
	04/01/2023 to 06/30/2023	04/01/2022 to 06/30/2022	01/01/2023 to 06/30/2023	01/01/2022 to 06/30/2022
Loss for the period	(42,084)	(599,568)	(153,088)	(333,755)
Other comprehensive income from continuing operations				
Items that may be subsequently reclassified to income (net of taxes):				
Accumulated conversion adjustments	30,223	24,087	47,401	(216,210)
Gain on <i>hedge operation</i>	184	6,293	(3,526)	(5,942)
Loss in percentage change in PDA investee	(10,691)	(7,661)	(10,691)	(7,661)
Effect on the issuance of shares with no par value in Vast	-	-	-	(22,182)
Total comprehensive income for the period	(22,368)	(576,849)	(119,904)	(585,750)
Comprehensive income attributable to:				
Owners of the Company	8,686	(535,342)	(74,515)	(543,818)
Noncontrolling shareholders	(31,054)	(41,507)	(45,389)	(41,932)

The notes are an integral part of this condensed interim financial information.



	Capital Reserve					Other comprehensive income					Accumulated losses	Equity - parent Company	Other	Total	Non-controlling interests	Total equity
	Share capital	Goodwill on share issuance	Options granted	Expenses relating to share issuances	Loss on downstream merger of subsidiary shares	Resulting capital reserve - Ferroport	Siemens subscription bonus - effect	Gain/(loss) on change in percentage holding in investee	Asset and liability valuation adjustment / due to loss of control	Accumulated translation adjustments						
Balance on January 1, 2022	3,292,821	266,974	63,336	(31,844)	-	125,182	13,231	539,512	836	361,848	(5,992,210)	(1,360,314)	(14,059)	(1,374,373)	518,066	(856,307)
Net income for the period	-	-	-	-	-	-	-	-	-	-	(296,882)	(296,882)	5,059	(291,823)	(41,932)	(333,755)
Downstream merger	-	-	-	-	(1,124,252)	-	-	-	-	-	-	(1,124,252)	-	(1,124,252)	(27,729)	(1,151,981)
Accumulated conversion adjustments	-	-	-	-	-	-	-	-	-	(216,210)	-	(216,210)	-	(216,210)	(90,011)	(306,221)
Effect of issuing shares with no par value in Vast	-	-	-	-	97,060	-	-	(22,182)	-	-	-	74,878	-	74,878	-	74,878
Recognition of hedge via equity income method	-	-	-	-	-	-	-	-	(5,942)	-	-	(5,942)	-	(5,942)	(3,185)	(9,127)
Capital reduction at Oiltanking	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(20,735)	(20,735)
Loss in percentage change in investee PDA	-	-	-	-	-	-	-	(7,659)	-	-	-	(7,659)	-	(7,659)	7,659	-
Deferred adjustment and others	-	-	-	-	-	-	-	-	-	-	-	-	-	-	388	388
Balance on June 30, 2022	3,292,821	266,974	63,336	(31,844)	(1,027,192)	125,182	13,231	509,671	(5,106)	145,638	(6,289,092)	(2,936,381)	(9,000)	(2,945,381)	342,521	(2,602,860)
Balance on January 1, 2023	3,292,821	266,974	63,336	(31,844)	(1,027,192)	125,182	13,231	509,670	(1,234)	157,945	(6,509,367)	(3,140,478)	(10,356)	(3,150,834)	255,727	(2,895,107)
Loss for the period	-	-	-	-	-	-	-	-	-	-	(111,354)	(111,354)	3,655	(107,699)	(45,389)	(153,088)
Accumulated conversion adjustments	-	-	-	-	-	-	-	-	-	47,401	-	47,401	-	47,401	141	47,542
Shares repurchase - GNA Group	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(29,633)	(29,633)
Loss in percentage change in investee PDA	-	-	-	-	-	-	-	(10,691)	-	-	-	(10,691)	-	(10,691)	10,691	-
Recognition of hedge via equity income method	-	-	-	-	-	-	-	-	(3,526)	-	-	(3,526)	-	(3,526)	(2,178)	(5,704)
Deferred adjustment and others	-	-	-	-	-	-	-	-	-	-	-	-	(64)	(64)	-	(64)
Balance on June 30, 2023	3,292,821	266,974	63,336	(31,844)	(1,027,192)	125,182	13,231	498,979	(4,760)	205,346	(6,620,721)	(3,218,648)	(6,765)	(3,225,413)	189,359	(3,036,054)

The notes are an integral part of this condensed interim financial information.

Prumo Logística S.A.

Condensed statements of cash flows
Six- month periods ended June 30, 2023 and 2022
(In thousands of Reais)

	Parent Company		Consolidated	
	01/01/2023 to 06/30/2023	01/01/2022 to 06/30/2022	01/01/2023 to 06/30/2023	01/01/2022 to 06/30/2022
Cash flows from operating activities				
Net income (loss) before income and social contribution taxes	(111,483)	(296,452)	(81,245)	(353,938)
Adjustments to:				
Depreciation and amortization	710	708	131,136	119,312
Reversal of (provision for) receivables loss	(49)	(18)	-	686
Write-off of property, plant and equipment	32	20	730	(6,341)
Share of profit (loss) of equity-accounted investees	188,616	338,653	(25,073)	(25,955)
Monetary and exchange variation and interest	(96,429)	(84,000)	(52,150)	716,826
(Reversal of) / provision for loss of returnable down payments	-	-	-	(3,989)
Asset impairment	-	-	-	6,341
Amortization of lease right-of-use	602	590	9,503	2,269
Amortization of transaction costs	-	-	31,775	74,176
Provision for bonuses	11,903	18,507	28,167	30,790
Straight-line revenue	-	-	(15,938)	(15,776)
Provision for (reversal of) contingencies	-	-	90	1514
Adjusted net income	(6,098)	(21,992)	26,995	545,915
(Increase) decrease in assets and increase (decrease) in liabilities:				
Receivables	-	-	(77,498)	(65,803)
Returnable down payments	-	-	4,281	1744
Judicial deposits	-	-	(362)	(199)
Recoverable taxes	(5,659)	(1,014)	(16,157)	(135)
Accounts receivable from related parties	39	(761)	(12,815)	(30,300)
Third-party receivables	(153)	-	(2,383)	-
Other receivables	65,585	2,941	61,351	6,784
Trade payables	(5,209)	(6,865)	51	(3,952)
Accounts payable to related parties	33	18	22,315	(5,105)
Taxes and contributions payable	(6,466)	(3,698)	49,219	7,870
Salaries and charges payable	(23,089)	(38,422)	(52,262)	(61,106)
Customer advances	-	-	8,284	-
Liabilities towards third parties	-	-	7,290	(1,378)
Tax paid	-	-	(26,019)	(12,706)
Other accounts payable	-	-	-	(153)
Net cash provided by (used in) operating activities	18,983	(69,793)	(7,710)	381,476
Cash flows produced by investment activities				
Acquisition of property, plant and equipment	(45)	(160)	(89,852)	(47,896)
Intangible assets	-	-	(313)	(326)
Interest received	-	-	112,641	-
Acquisition participation of non-controlling shareholders	-	-	-	(1,303,010)
Repurchase of shares - GNA	55,307	-	-	-
Dividends receivables	-	-	130,633	58,376
Capital decrease of subsidiary	(32,870)	(312,869)	(72,901)	-
Shares repurchase - minority	-	-	(29,634)	-
Capital decrease of subsidiary	-	62,441	-	-
Capital decrease in noncontrolling shareholder - Oiltanking	-	-	-	(20,735)
Advance for future capital increase in subsidiary	(12)	-	-	-
Marketable securities	29,131	26,720	278,580	(3,046,920)
Loans received from related parties - Principal	-	-	-	74,098
Loans received from related parties - Interest	-	186,074	-	-
Net cash from investing activities	51,511	(37,794)	329,154	(4,286,413)
Cash flows from financing activities				
Hedge effect	-	-	(8,105)	-

Interest paid	-	-	(569,025)	(388,269)
Borrowing costs	-	-	-	(197,273)
Restricted cash	3,575	(1,475)	170,270	(49,258)
Payment of lease liabilities	(602)	(161)	(11,492)	(5,238)
Escrow accounts	-	-	259,287	(117,924)
Loans from third parties	-	-	-	5,823,321
Loans settled with third parties	-	-	(100,075)	(1,232,996)
Net cash provided by (used) in financing activities	2,973	(1,636)	(259,140)	3,832,363
Increase (decrease) in cash and cash equivalents	73,467	(109,223)	62,304	(72,574)
At beginning of period	271,538	186,318	437,639	305,567
At end of period	345,005	77,095	499,872	150,470
Exchange variance on cash and cash equivalents	-	-	71	82,523
Increase (decrease) in cash and cash equivalents	73,467	(109,223)	62,304	(72,574)

The notes are an integral part of this condensed interim financial information

Prumo Logística SA .

Notes to the condensed individual and consolidated interim financial information
June 30, 2023 and December 31, 2022
(In thousands of reais, unless otherwise noted)

1. Operational context

Prumo Logística S.A. (“Prumo” or “Company”) was incorporated in 2007, with the objective of developing infrastructure ventures and integrated logistics skills, mainly in the port sector. The Company currently develops its operations through its subsidiaries Porto do Açú Operations SA (“Porto do Açú”), Vast Infraestrutura SA (“Vast”), Gás Natural Açú S.A. (“GNA”), UTE GNA I Geração de Energia S.A. (“GNA I”), its indirect joint subsidiary (“joint operation”) Ferroport Logística Comercial Exportadora S.A. (“Ferroport”), of the Dome Serviços Integrados Consortium and the joint venture NFX Combustíveis Marítimos Ltda. (“NFX”).

As of June 30, 2023, the Company’s consolidated equity value is negative by R\$8.07 per share (R\$ 7.91 on December 31, 2022), presenting consolidated loss in the period of R\$ 153,088 (consolidated loss of R\$ 333,755 as of June 30, 2022) and consolidated positive working capital of R\$ 521,033 (positive of R \$ 906,724 on December 31, 2022).

The Company factors technical feasibility studies and projected cash flows for the next 22 years into its long-term business plan for the subsidiary Porto do Açú, as most of the existing and upcoming contracts are long-term, which means the company can assure its future earnings and has full capacity to recover accumulated losses.

Management is also dedicated to continuing to develop other means of obtaining funds to further implement the Company’s business plans.

Prumo Logística SA .

Notes to the condensed individual and consolidated interim financial information
June 30, 2023 and December 31, 2022
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1. Operational Context--- Continued

Vast Infraestrutura S.A. ("Vast" - formerly known as Açú Petróleo S.A.)

By way of its subsidiary Açú Petróleo Luxembourg S.A.R.L ("AP Lux"), on January 13, 2022 Vast issued debt securities in the international capital market in the form of bonds with senior guarantee in the total amount of USD 600,000 (2,842,680), at the rate of 7.50% p.a. and maturing on July 13, 2035, via Goldman Sachs & Co.LLC ("Issuance"). Interest is amortized semi-annually, on January 13 and July 13 each year. The Issuance is aligned with the group's strategy of leveraging its business.

On January 14, 2022 Vast formed a reserve of USD 23,827 in offshore accounts with Banco Citibank and R\$ 45,140 (USD 8, 972) in onshore accounts to be deposited in the exchange fund already held by the Company, intended for escrow funds, which can only be released or cleared after the debt has been settled.

The Export Credit Note ("NCE") acquired by Banco Itaú and the foreign currency debenture underwritten by Banco Santander, respectively, which were indexed to the credit notes acquired by AP Lux and issued by Banco Santander and Banco Itaú. The NCEs made it possible to secure USD 350,000 (R\$ 1,658,230), while the foreign-currency debentures represented an inflow of USD 250,000 (R\$ 1,184,450), respectively.

GNA Group

On July 29, 2022, UTE GNA I filed an arbitration proceeding against bp Gas Marketing Ltd. ("bpGM") in order to dispute the amounts charged by bpGM and provisionally paid by UTE GNA I regarding certain LNG cargoes used to comply with output notifications from the National Electricity System Operator ("ONS"), under the LNG Sale and Purchase Agreement ("LNG SPA") and the Short Term LNG Sale and Purchase Agreement ("Short Term LNG SPA"), both entered into between bpGM and UTE GNA I. Lastly, on March 01, 2023, UTE GNA I submitted its opening arguments to the Arbitration Tribunal, and on June 14, 2023, bpGM will present its defense.

Prumo Logística SA .

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1. Operational Context--- Continued

On September 19, 2022, the corporate restructuring process of UTE GNA II Geração de Energia SA ("UTE GNA II") was concluded, which represents the consolidation of the agreements between the shareholders. The shares held by GNA Infra in UTE were transferred GNA II for Junergy Ltda ("Junergy") and BP Gás & Power ("BPGIL").

UTE GNA I inform that the filing of the arbitration procedure will not result in an impact on the project's operations, or on the continuity of the supply of LNG under the terms of the LNG SPA.

The Company is also working on the development of new projects, with the aim of participating in future energy auctions, in order to make the implementation of other projects feasible.

a. Going concern

The financial statements were prepared based on operational continuity, which assumes that the Company will obtain sufficient financial resources to generate future cash flow.

The Company Gás Natural Açú SA recognized a net loss in the period of R\$108,956 in the parent company and R\$116,860 in the consolidated on June 30, 2023 (net loss in the period of R\$93,830 in the parent company and R\$100,623 in the consolidated on June 30 of 2022) and has a positive working capital of R\$16,548 in the parent company and R\$34,515 in the consolidated for the period ended June 30, 2023 (R\$24,030 in the parent company and R\$198,792 in the consolidated on December 31, 2022).

- **UTE GNA I**

The Company recorded a net loss of R\$269,464 for the period ended June 30, 2023 (and a net loss of R\$235,293 on June 30, 2022), and on that date, it had a negative working capital of R\$126,762 R\$ 3,098,543 on December 31, 2022).

Prumo Logística SA .

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1. Operational Context--- Continued

In 2022, due to non-recurring events, the Debt Service Coverage Index (“ICSD”) was calculated below the limit established in the contract in the amount of 1.10 times. This situation was duly addressed by management through an additional capital contribution by shareholders in an amount equivalent to their shareholding in GNA I, increasing the Capital Stock on April 20, 2023, by the amount of R\$ 162,400.

In addition, the start of the commissioning of GNA II is scheduled for the first half of 2024, which will allow sharing the costs of GNA I. Currently, the Debt Service Coverage Index (“ICSD”) shows a result above the minimum limit established in the contract.

- The evaluation of future cash flows demonstrates that UTE GNA I will generate enough cash to pay the debt installments and its commitments.

On June 30, 2023, the amount of debt corresponding to a realization period of more than 12 months was duly reclassified to noncurrent liabilities, considering the capital contribution from shareholders to cure the covenants as mentioned above.

Prumo Logística SA .

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2 . Companies of Prumo Group

	Country	Equity interest	
		06/30/2023	12/31/2022
Direct subsidiaries			
Porto do Açú Operations SA (“Porto do Açú”) (a)	Brazil	98.37 %	98.37 %
LLX Brasil Operações Portuárias SA (“LLX Brasil”)	Brazil	100.00%	100.00%
NFX Combustíveis Marítimos Ltda. (“NFX”) (b)	Brazil	50.00%	50.00%
Vast Infraestrutura SA (“Vast”) (f)	Brazil	20.00%	20.00%
Gás Natural Açú SA (“GNA”) (c)	Brazil	70.00%	70.00%
Açú SA Heliport (“Heliport”)	Brazil	100.00%	100.00%
Açú Petróleo Investimentos SA (“Açú Investimentos”)	Brazil	100.00%	100.00%
Prumo Serviços e Navegação Ltda. (“Plumb Navigation”)	Brazil	100.00%	100.00%
Rochas do Acu Ltd. (“Rochas do Açú”)	Brazil	100.00%	100.00%
Açú Energia Renovável Ltda. (“Açú Energia”)	Brazil	100.00%	100.00%
GNA Comercializadora de Energia Ltda. (“GNA III”) (d)	Brazil	50.00%	50.00%
FP Par Ltd.	Brazil	100%	100%
FP Newco SA	Brazil	100%	100%
Indirect subsidiaries			
Ferroport Logística Comercial Exportadora SA (e)	Brazil	50.00%	50.00%
Vast Infraestrutura SA (“Vast”) (f)	Brazil	80.00%	80.00%
Açú Petróleo Luxembourg SARL (“AP Lux”) (f)	Brazil	80.00%	80.00%
GSA - Grussaí Siderúrgica do Açú Ltda. (“GSA”)	Brazil	99.99 %	99.99 %
Fazenda Caruara SA Environmental Reserve (“Caruara Environmental Reserve”)(g)	Brazil	99.20 %	99.20 %
G3X Engenharia SA (“G3X”)	Brazil	99.99 %	99.99 %
Pedreira Sapucaia Ind. and Commerce Ltd. (“Sapucaia Quarry”)	Brazil	97.25 %	97.25 %
Águas Industriais do Açú SA (“formerly EBN”) (“Águas Industriais”)	Brazil	100.00 %	100.00 %
SNF - Siderúrgica do Norte Fluminense Ltda. (“SNF”)	Brazil	99.99 %	99.99 %
UTE GNA I Geração de Energia SA (“GNA I”)	Brazil	44.89%	44.89%
Natural Gas Açú Infraestrutura SA (“GNA Infra”)	Brazil	93.02%	93.02%
Açú Trucked LNG SA	Brazil	100.00%	-
Short Term Fixed Income Investment Fund Prumo	Brazil	99.99%	99.99%
Dome Integrated Services (“Dome”) (h)	Brazil	50.00%	50.00%
Prumo Participações e Investimentos SA (“Prumo Participações”)	Brazil	100.00%	100.00%

(a) Undertaking controlled by Prumo, with a 1.63% stake in Port of Antwerp International NV (“PAI”)

(b) Venture jointly controlled by Prumo and BP Global Investment Limited (“BP”), each shareholder holding 50% of the shares;

(c) Undertaking controlled by Prumo, with a 30% stake held by BP Global Investment Limited;

(d) Venture jointly controlled by Prumo and BP Global Investment Limited (“BP”), each shareholder holding 50% of the shares;

(e) Undertaking jointly controlled by Prumo Participações and Anglo American, each shareholder holding 50% of the shares;

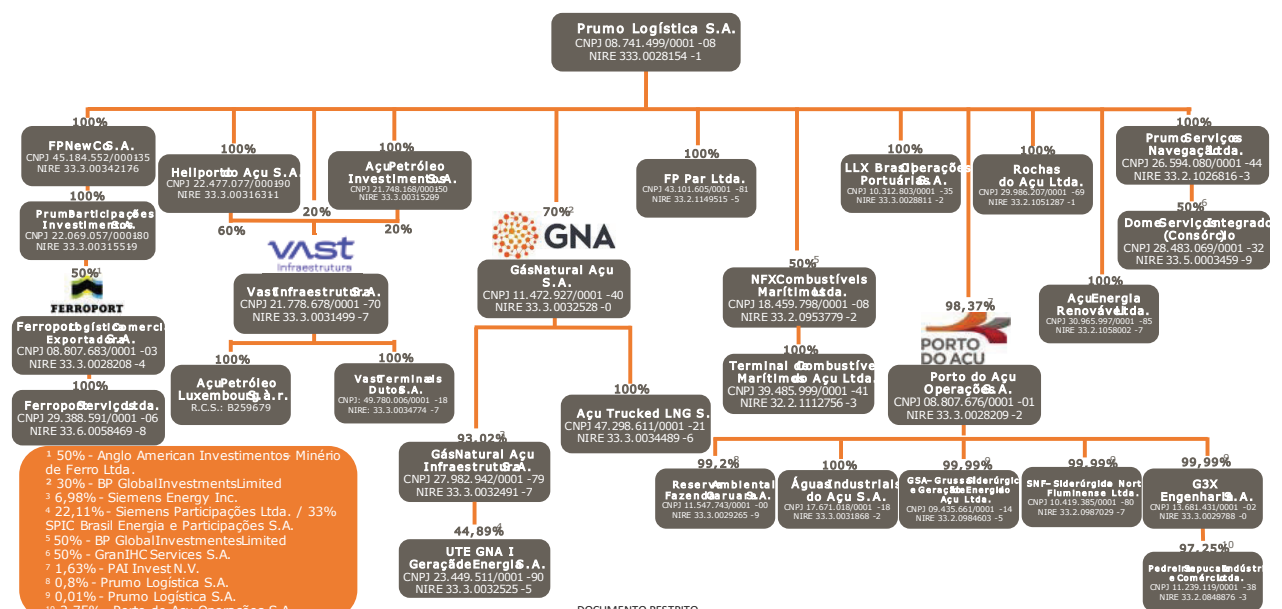
(f) The remaining shares in Vast were distributed in such a way that Heliporto kept 60%, Açú Petróleo Investimentos and Prumo 20% each. The corporate name of Açú Petróleo SA was changed to Vast Infraestrutura SA;

(g) Undertaking jointly controlled by Porto do Açú, with a 0.83% interest in Prumo;

(h) The Dome Consortium comprises the companies Prumo Serviços e Navegação Ltda. and Granenergia Navegação SA, with equal stakes of 50%.

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DOCUMENTO RESTRITO

Prumo Logística SA .

Notes to the condensed individual and consolidated interim financial information
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3 . Basis of preparation and presentation of interim financial information

a) Statement of compliance

The individual condensed interim financial statements were prepared in accordance with CPC 21 (R1) – Interim Statements issued by the Accounting Pronouncements Committee (CPC) and the condensed consolidated interim financial information in accordance with CPC 21 (R1) and the international standard IAS 34 - Interim Financial Reporting, issued by the International Accounting Standards Board - IASB.

The condensed interim financial statements individual assets include the deferred assets of the subsidiary Porto do Açú and the joint venture Ferroport, which will be amortized in 2025 and 2024, respectively, and therefore these individual condensed interim financial statements are not in accordance with international standards. The difference between the individual and consolidated shareholders' equity is related to the aforementioned deferred asset, which was recognized in accumulated losses in the consolidated shareholders' equity upon the initial adoption of IFRS and the amortization of this deferred asset has been recognized in profit or loss for the year by the subsidiaries and by result by equity in the parent company.

The interim financial statements should be read in conjunction with the individual and consolidated annual financial statements of December 31, 2022, approved on March 31, 2023, which were prepared in accordance with accounting practices adopted in Brazil, which include the provisions of the Brazilian Corporate Law and the Accounting Pronouncements Committee (CPC), and with the international financial reporting standards (IFRS) issued by the International Accounting Standards Board (IASB).

The interim financial statements were prepared based on the assumption of operational continuity. Prumo's management evaluated and therefore concluded that there is no significant uncertainty about the Company's ability to continue in operation.

Prumo Logística SA .

Notes to the condensed individual and consolidated interim financial information
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3 . Basis for preparation and presentation of interim financial information – Continued

On August 11, 2023, the Company's Management authorized the completion and disclosure of the interim financial statements for the period ended June 30, 2023.

b) Basis of preparation

The individual and consolidated interim financial statements were prepared based on historical cost and adjusted to reflect (i) fair value through profit or loss or fair value through other comprehensive income; and (ii) *impairment* losses of assets.

c) Functional currency and presentation currency

These individual and consolidated interim financial statements are presented in Reais, which is the functional currency of the Company and its subsidiaries, with the exception of Vast Infraestrutura, whose functional currency is the US dollar. All balances have been rounded to the nearest thousand, unless otherwise noted.

d) Use of estimates and judgments

The significant judgments made by Management in the application of accounting policies and the main sources of estimation uncertainty are the same applied and evidenced in note 5 - Main Accounting Policies in the consolidated financial statements for the year ended December 31, 2022.

e) Basis of consolidation

e.1 Loss of control

When the Company loses control over a subsidiary, it derecognises the assets and liabilities and starts to recognize the result of operations of that former subsidiary by the equity method from the month in which the loss of control occurs, and any non-controlling interest and other components recorded in shareholders' equity referring to this subsidiary.

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Notes to the condensed individual and consolidated interim financial information
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(In thousands of Reais, unless stated otherwise)

3 . Basis of preparation and presentation of the interim financial information -- Continued

Any gain or loss arising from loss of control is recognized in profit or loss. If the Company retains any interest in the former subsidiary, this interest is measured at its fair value on the date when control is lost.

The Company used CPC 36 (R3) B99 and ICPC 09 (R2) as a basis and reclassified to income for the period the gains recognized up to the date of loss of control, previously classified as other comprehensive income.

e.2 Investments in equity-accounted investees

The Company's investments in entities valued by the equity method consists of interests in joint ventures.

A joint venture is an arrangement in which the Company has joint control, whereby the Company has rights to the net assets of the arrangement, rather than rights to its specific assets and obligations.

These investments are initially recognized at cost, which includes transaction costs. Subsequent to initial recognition, the interim financial information includes the Company's share of profit or loss and OCI of equity-accounted investees, until the date on which significant influence or joint control ceases. In the parent Company's interim individual financial information, investments in subsidiaries are also accounted for using this method.

e.3 Transactions eliminated in the consolidation process

Intra-group balances and transactions, and any unrealized income and expenses (except for foreign-currency transaction gains or losses) arising from intra-group transactions, are eliminated. Unrealized gains arising from transactions with equity accounted investees are eliminated against the investment to the extent of the Company's interest in the investee. Unrealized losses are eliminated in the same way as unrealized gains, but only to the extent that there is no evidence of impairment.

Prumo Logística SA .

Notes to the condensed individual and consolidated interim financial information
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4 . Accounting policies

In the preparation of this interim financial information for the period ended June 30, 2023, the accounting policies adopted are consistent with those used to prepare the financial statements as of December 31, 2022 issued on March 31, 2023.

5. Cash and cash equivalents, securities and restricted cash

a) Cash and cash equivalents

Consist of cash on hand, available bank deposits and short-term financial investments with high liquidity, maturing within up to three months of acquisition, readily convertible into a known amount of cash and subject to an insignificant risk of impairment.

	Parent company		Consolidated	
	06/30/2023	12/31/2022	06/30/2023	12/31/2022
Cash and banks	356	70,035	68,701	121,411
Cash equivalents				
CDBs	307,647	201,605	377,170	258,828
Compromised operations	37,054	-	54,074	57,529
	344,701	201,605	431,244	316,357
Provision for estimated loss (-)	(52)	(102)	(73)	(129)
	344,649	201,503	431,171	316,228
Total Cash and cash equivalents	345,005	271,538	499,872	437,639

Cash equivalents are funds invested in bank deposit certificates (CDBs) and operations underlying government bonds (repos), maturing in three months or less from the date of acquisition. Investments in bank deposit certificates (CDBs) with terms of up to three months as from acquisition, through other investments in accounts with daily liquidity and other fixed-income short-term instruments.

Prumo Logística SA .

Notes to the condensed individual and consolidated interim financial information
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5. Cash and cash equivalents, securities and restricted cash-- Continued

Investments in bank deposit certificates (CDB's) with maturities of up to three months from the acquisition date, for other investments in interest-bearing accounts with daily liquidity and other short-term fixed income instruments.

b) Marketable securities

	Parent company		Consolidated	
	06/30/2023	12/31/2022	06/30/2023	12/31/2022
Sovereign debt securities (a)	19,127	48,258	19,127	48,258
Foreign exchange FI (b)	-	-	285,848	269,226
Promissory notes indexed to credit (c)	-	-	2,975,635	3,241,706
	19,127	48,258	3,280,610	3,559,190
Current	19,127	48,258	475,475	484,598
Noncurrent	-	-	2,805,135	3,074,592

(a) The securities issued by the National Treasury were acquired through the Exclusive Fund at Bradesco. These financial investments mature in excess of three months and are recorded in current assets due to the fact they are expected to be realized in the short term.

(b) The Foreign Exchange Investment Fund is administrated in conjunction with Banco BNP Paribas. The Company designated this fund's investments, because they entail investments that the company intends to maintain for a term in excess of 90 days for strategic reasons. They were classified at fair value through profit or loss. Its gains and losses, in turn, impact the Company's profit or loss.

As required by CVM Instruction 408/05, the consolidated information includes the balances and transactions of the exclusive investment fund, whose shareholders are the Company and its subsidiaries.

(c) AP Lux used the funds issued under the restricted credit note ("CLN") with the banks Itaú and Santander to receive the funds and financing with Vast, via the related operation in Brazil. The banks Itaú and Santander used the funds assigned to them by the Company via the Export Credit Notes (NCE) and Foreign Currency Debenture with Itaú and Santander, as per note 16 – Loans, Borrowings, and debentures.

This restricted credit note does not oblige the banks to use their own funds to settle any of the investments. To settle the investments it is therefore necessary to make the payment through the Export Credit Notes ("NCE") and foreign currency debentures.

Prumo Logística SA .

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5. Cash and cash equivalents, securities and restricted cash – Continued

c) Restricted cash

	Parent company		Consolidated	
	06/30/2023	12/31/2022	06/30/2023	12/31/2022
Restricted cash	33,265	36,840	120,037	290,307
	33,265	36,840	120,037	290,307

The restricted cash consists of amounts deposited in a bank account in the percentage of 25% (15% on December 31, 2022) on the resources received by Porto do Açu, as established in Annex I of the financing agreement, signed with Porto's creditors from Açu. These resources will be used as a "Guarantee" for the aforementioned loan from the National Bank for Economic and Social Development ("BNDES").

Prumo's CDB in the amount of R\$33,265 (R\$36,840 on December 31, 2022) at Banco ABC Brasil is not available for immediate use as it is held as a guarantee for a letter of credit from the issuing bank.

Prumo Logística SA .

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6. Escrow accounts

	Consolidated	
	06/30/2023	12/31/2022
Porto do Açu (a)	3,378	3,344
GSA	26	23
Vast (b)	174,473	184,157
Prumo Participações (c)	52,935	143,288
GNA Infra (d)	-	160,689
FP Newco	3,998	3,999
	234,810	495,500
Provision for expected loss (-)	(6)	(45)
	234,804	495,455
Current	56,970	308,044
Noncurrent	177,834	187,411

(a) The funds deposited in the account of Banco Santander held by Porto do Açu consist of the environmental compensation obligations established under environmental license IN023176, which can only be used for investment in socio-environmental projects and actions previously approved by the state environment office and state environmental department, as established in Commitment 03/2014;

(b) Vast's escrow deposits consists of funds held in US dollars in overseas accounts. The deposit for this operation is securing the financing loan.

(c) Prumo Participações has two reserve accounts related to the financing agreement: The Debt Service Reserve Account ("DSRA"), which has the amount of 6 months of payment of the minimum principal plus the interest due for the period; and the Target Payment Reserve Account ("TARA"), which is filled with the amount that exceeds the amount due for each payment date;

(d) On April 20, 2023, the linked bank deposit was converted into cash and cash equivalents, where the amount of R\$ 72,901 was used by Infra to increase the capital at UTE GNA I, and the residual balance was applied for payment of repurchase of Infra shares to its shareholders.

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7. Receivables

	Consolidated	
	06/30/2023	12/31/2022
Assignment of real surface rights (a)	122,196	115,013
Port services (b)	43,755	19,332
Oil transshipment services (c)	155,035	93,526
Others	1774	983
	322,760	228,854
Provision for estimated losses (-)	(1,211)	(741)
	321,549	228,113
Current	219,115	139,742
Noncurrent	102,434	88,371

- (a) Assignment of land surface rights relating to customers: Technip, NOV, Intermoor, Edson Chouest, Oceanpact, NFX, VIX Logística, Ambipar, Duro Felgueira, Minas Gusa and others.
 (b) Port services include cargo storage, loose cargo, solid bulk project cargo, weighing and reception services; It is
 (c) Oil transshipment services related to subsidiary Vast Infraestrutua.

The financing agreement with BNDES provides for the retention of 15% of the parent company's receivables as collateral, in accordance with the contractual clause and shown in Note 06 item c – Restricted cash.

The Company assesses credit and calculates expected receivable losses by analyzing the following items:

- Financial information
- Serasa *rating*

The Company assessed the credit risks and expected receivables losses and did not detect any additional losses on top of the amounts already presented in this financial information. The Company is also continuing to assess the future impacts on its receivables as a result of the financial and economic situation of the country and its clients.

Prumo Logística SA .

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8. Recoverable taxes

	Parent company		Consolidated	
	06/30/2023	12/31/2022	06/30/2023	12/31/2022
Services tax ("ISS")	7	7	162	61
Tax levied on the circulation of goods and services ("ICMS")	-	-	1,322	1,383
Income tax withheld at source ("IRRF")	12,828	7,666	48,881	28,956
CSLL withheld at source ("CSRF")	-	-	-	44
Income tax on loan	3,141	2,642	3,141	2,642
Non-cumulative credit ("PIS") (a)	-	-	3,108	4,046
Non-cumulative credit ("COFINS") (a)	-	-	9,582	15,587
Services tax ("ISS")	201	203	999	1,217
Total recoverable taxes	16,177	10,518	67,195	53,936
Current	13,032	7,871	60,612	49,285
Noncurrent	3,145	2,647	6,583	4,651
IRPJ and CSLL recovered				
Income tax and social contribution ("IRPJ/CSLL")	75	430	31,700	28,802
Current	75	430	31,700	28,802

- a) In 2022, the remaining balance appropriated for PIS and COFINS has been used, together with other credits appropriated in the period, to offset the calculated PIS and COFINS, making a remaining balance, on June 30, 2023, in the amount of R\$20,975 recorded in short term.

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9. Deferred taxes

The deferred income tax and social contribution assets of R\$772 and liabilities of R\$220,226, totaling the net amount of R\$219,454 on June 30, 2023 (R\$(193,275) on December 31, 2022), and break down as follows:

	Parent company		Consolidated	
	06/30/2023	12/31/2022	06/30/2023	12/31/2022
Deferred tax asset				
Tax loss carryforwards	89,809	88,925	1,598,919	1,471,317
Negative basis of social contribution	38,452	35,602	583,308	534,292
Adjustment Law 11638/07 – RTT (a)	-	-	11,221	15,124
Provision for profit-sharing	-	-	3,356	5,682
Capitalized interest	-	-	(15,810)	-
Provision for devaluation of investments	-	-	7,116	7,116
Allowance for estimated credit losses	-	-	15,875	15,900
Provision for other fees	-	-	2,666	2,666
Linear Revenue Deferral	-	-	(37,099)	-
Deferral of PIS and COFINS - Linear Revenue	-	-	3,177	-
Provision for exchange variation não realizada	-	-	(144,817)	(65,818)
Provision (reversal) loss without fixed assets	-	-	25,060	29,188
provision for contingencies	-	-	437	460
Appropriation of PIS and COFINS Credit	-	-	16,912	17,093
Depreciation Rate Difference	-	-	(13,147)	(12,461)
Losses on Variable Income Operations	-	-	7,161	2,708
Others	4,403	4,403	18,766	8,970
Total deferred tax credit assets	132,664	128,930	2,083,101	2,032,237
Deferred IR not recognized (b)	(132,664)	(128,930)	(2,082,329)	(2,031,865)
Total deferred tax assets recognized	-	-	772	372
Deferred tax liability				
Temporary differences - GNA Infra	-	-	(24,726)	(24,726)
Liability base difference – Vast Infraestrutura	-	-	(195,500)	(168,921)
Total deferred tax liabilities	-	-	(220,226)	(193,647)
Total deferred taxes	-	-	(219,454)	(193,275)

(a) Refers to the constitution of deferred income tax and social contribution on the difference in accounting-tax treatment on deferred assets arising from January 1, 2009. While for accounting purposes, expenses considered pre-operating are recognized in income, for tax purposes they are treated as if they were a deferred asset.

(b) This is an unrecognized deferred income tax arising from tax loss and consolidated negative basis, in the amount of R\$(2,082,329), as follows: Prumo in the amount of R\$(128,261), Porto do Açú R\$(1,625 255), Prumo Participações R\$(228,405), Açú Petróleo Investimentos R\$(138,446), and others due to the lack of concrete expectation of future taxable income and others.

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(In thousands of Reais, unless stated otherwise)

10. Returnable down payments

	Consolidated				
	12/31/2022	(Receipts)	Reversal of Provision for loss (*)	Restatement	06/30/2023
Port of Acu	58,760	(3,964)	(510)	193	54,479
	58,760	(3,964)	(510)	193	54,479

	Consolidated					
	12/31/2021	Addition	(Receipts)	Reversal of Provision for loss (*)	Restatement	12/31/2022
Port of Açú	58,744	196	(12,937)	4,389	7,828	58,760
	58,744	196	(12,937)	4,389	7,828	58,760

(*) Reversal of provision for loss due to the success of a new legal strategy.

Between 2011 and 2015, Porto do Açú began to acquire the rights over the areas occupied by the owners and/or possessors of properties expropriated by the Industrial Development Company of the State of Rio de Janeiro (“CODIN”). The objective was to help those who agreed with CODIN's assessment values to receive their compensation, in view of the precariousness of the documentation they had.

In the 1st half of 2023, Porto do Açú recovered, through surveys in expropriation processes, the amount of R\$3,964 (R\$12,397 in 2022) referring to initial deposits in expropriation processes involving properties acquired by it.

Management, based on the opinion of its external legal advisors, understands that, in this accounting closing, there is the legal possibility of withdrawing R\$57,710 (R\$61,481 on December 31, 2022) currently deposited in lawsuits and restated, of which total amount, recognized as provision for loss in the amount of R\$ 3,230 (R\$ 2,721 on December 31, 2022) referring to cases with a prognosis of remote.

Prumo Logística SA .

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11. OSX Debentures

	<u>Consolidated</u>	
	<u>06/30/2023</u>	<u>12/31/2022</u>
Debentures	659,393	659,393
DIP loans	10,961	10,961
	<u>670,354</u>	<u>670,354</u>
(-) Impairment	(10,961)	(10,961)
Total	<u>659,393</u>	<u>659,393</u>

Pursuant to the judicial reorganization plan of OSX Construção Naval S.A. (“OSX”), approved at the general creditors' meeting held December 17, 2014 and ratified by the presiding judge on January 08, 2015, on January 29, 2016 Porto do Açú used its credits against OSX to subscribe and pay in debentures issued by OSX in the total amount of R\$723,716 on the following conditions:

- Expiration date: 20 years
- Principal amortization: in a single installment, on the maturity date
- Calculation of remuneration interest: 100% of the CDI

In accordance with said judicial reorganization plan, Porto do Açú awarded a loan (“DIP”) of R\$10,961 to OSX of January 29, 2016. This amount was also used to subscribe and pay in debentures issued by OSX.

The total amount of debentures pursuant to the court-supervised reorganization plan is R\$734,677, comprising: (i) R\$646,886 related to costs related to the construction of the T2 terminal channel; (ii) R\$10,961 related to the DIP loan; (iii) R\$12,507 related to the transmission line; (iv) R\$34,580 referring to the assignment of surface rights, whose balance until July 2014 was provisioned for loss; and (v) R\$29,743, due as of August 2014, not accounted for as it does not meet the revenue recognition criteria, in terms of the improbability of economic benefits associated with this transaction.

Prumo Logística SA .

Notes to the condensed individual and consolidated interim financial information
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(In thousands of Reais, unless stated otherwise)

11. OSX Debentures--- Continued

If, eventually, OSX does not honor the agreement, the amount of R\$646,886 of channel construction costs will be added to the cost of construction of Terminal T2 and the R\$12,507 of the transmission line will be added to investment properties and must be recovered in the future through their respective operations. As disclosed in Note 17 - Fixed Assets, these amounts were incorporated into the impairment test of UGC *Industrial Hub/T-Mult.*

Given the uncertainties surrounding the receipt of the total credit and pursuant to CPC 25 - Provisions, Liabilities and Contingent Assets, Management understands that the accounting recognition of interest on debentures, in the approximate amount of R\$ 657,578, is not adequate until June 30, 2023 (R\$580,348 on December 31, 2022), as well as constituting a provision for impairment in the amount of R\$10,961 related to the DIP loan.

A verdict was delivered on November 24, 2020 declaring that OSX's judicial reorganization had ended, stating that "the judicial reorganization plan has been performed in respect of the obligations maturing within 2 (two) years after its concession pursuant to art. 61 of Law 11.101/05", and that "the creditors (...) will retain their recognized entitlement to the credit and in the event the payment is not made voluntarily may demand it individually, also using a bankruptcy filing if necessary. This legal decision is not final, and is still subject to appeal.

Despite the fact it was declared that obligations had been performed maturing within 2 years of the judicial reorganization being awarded, OSX has mid- and long-term obligations which if not honored could impact the accounting classification of the credit held by Porto do Açú against OSX in the Company's financial information. However, based on the grounds set out in the decision - supported by the conclusions of the judicial administrator - the Company concluded that there is currently no material modification to the credit held against OSX to be reported in the financial statements as of June 30 2023.

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Notes to the condensed individual and consolidated interim financial information
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(In thousands of Reais, unless stated otherwise)

12 . Investments

a) Equity interests

June 30, 2023													
Direct subsidiaries (including joint ventures)	%	Number of shares/quotas (thousands)	Assets	Liabilities	Equity	Capital	Advance for future capital increase - AFAC	Share call options	Goodwill on share issuance	Profit reserves	Gain (loss) in percentage change	Gain (loss) on exchange variation	Accumulated result
Port of Açú	98.50%	4,385,484	5,007,073	5,613,544	(606,471)	4,385,484	-	1,369	-	20,131	104	-	(5,013,560)
LLX Brazil	100.00%	104,780	858	1	857	104,780	-	-	-	-	-	-	(103,923)
FP Newco	100.00%	90	623,495	628,552	(5,057)	-	-	-	-	(58,843)	-	-	53,786
NFX	50.00%	73,430	436,408	328,508	107,900	155,930	-	-	-	-	-	-	(48,030)
Vast	20.00%	447,042	5,420,530	6,084,038	(663,508)	110,915	-	-	(1,124,251)	17,717	-	280,520	51,591
Açu Petróleo Investimentos	100.00%	898	1,335	693,499	(692,164)	898	5	-	(224,850)	655	(132,092)	56,971	(393,751)
GNA	70.00%	367,377	539,128	3,756	535,372	630,440	-	-	381,474	-	3,733	(10,378)	(469,896)
Prumo Services and Navigation	100.00%	11,336	104,113	85,679	18,434	14,915	-	-	-	-	-	-	3,519
Heliport	100.00%	353,881	3,329	398,582	(395,253)	353,881	6	-	(674,551)	1,535	(16,634)	(105,049)	45,559
Açu Rocks	99.00%	1	1	-	1	1	-	-	-	-	-	-	-
FP Par Ltda	100.00%	1	-	-	-	-	-	-	-	-	-	-	-
GNA Comercializadora	50.00%	1	-	-	-	-	-	-	-	-	-	-	-
Açu Energia	99.00%	1	1	-	1	1	-	-	-	-	-	-	-

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12. Investments

a) Equity interests --Continued

December 31, 2022

Direct subsidiaries (including joint ventures)	%	Number of shares/quotas (thousands)	Assets	Liabilities	Equity	Capital	Advance for future capital increase - AFAC	Share call options	Goodwill on share issuance	Profit reserves	Gain/loss in percentage change	Gain/loss on exchange variation	Accumulated result
Port of Acu	98.37%	3,330,614	5,117,317	5,436,186	(318,869)	3,753,207	599,407	1,369	-	20,139	96	-	(4,693,087)
LLX Brazil	100.00%	104,780	840	-	840	104,780	-	-	-	-	-	-	(103,940)
FP Newco	100.00%	90	586,176	757,074	(170,898)	-	-	(58,843)	-	-	-	-	(112,055)
NFX	50.00%	73,430	542,921	465,750	77,171	155,930	-	-	-	-	-	-	(78,759)
Vast	20.00%	447,042	5,767,581	6,530,269	(762,688)	110,915	-	(1,124,252)	18,203	-	-	232,931	-
Açu Petróleo Investimentos	100.00%	898	231	678,966	(678,735)	898	-	(224,850)	654	(132,092)	47,453	-	(370,798)
GNA	70.00%	367,377	734,273	5,629	728,644	630,440	-	460,485	-	(30,985)	29,644	-	(360,940)
Prumo Services and Navigation	100.00%	11,336	71,083	56,442	14,641	14,915	-	-	-	-	-	-	(274)
Heliport	100.00%	416,323	15	454,778	(454,763)	353,881	-	(674,551)	1,534	(16,634)	(133,601)	-	14,608
Açu Rocks	99.00%	1	1	-	1	1	-	-	-	-	-	-	-
FP Par Ltda	100.00%	1	-	-	-	-	-	-	-	-	-	-	-
GNA Comercializadora	50.00%	1	-	-	-	-	-	-	-	-	-	-	-
Açu Energia	99.00%	1	1	-	1	1	-	-	-	-	-	-	-

Prumo Logística SA .

Notes to the condensed individual and consolidated interim financial information
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(In thousands of Reais, unless stated otherwise)

12 . Investments --Continued

b) Changes - Parent Company

direct subsidiaries	12/31/2022	Capital increase (decrease)	Advance for future capital increase - AFAC	Gain/loss percentage change	Gain/loss by exchange-reflex variation	Unrealized profit	Transfer of equity interest	Others	Provision for loss on investments	Equity	06/30/2023
Port of Açú	-	632,277	(599,407)	(10,690)	-	-	-	-	293,496	(315,676)	-
LLX Brazil	840	-	-	-	-	-	-	-	-	17	857
Prumo Holdings	-	-	-	-	-	1,670	-	-	(1,670)	-	-
NFX	38,585	-	-	-	-	-	-	-	-	15,365	53,950
Vast	-	-	-	-	9,518	-	-	(1,104)	(18,732)	10,318	-
Açú Petróleo Investimentos	-	-	5	-	9,518	-	-	-	13,429	(22,952)	-
Natural Gas (i)	510,055	(55,307)	-	-	-	-	-	(3,713)	-	(76,270)	374,765
Heliport	-	-	6	-	28,552	-	-	-	(59,509)	30,951	-
Plumb Navigation Service	14,639	-	-	-	-	-	-	-	-	3,791	18,430
FP Newco	-	-	-	-	-	-	-	-	(165,841)	165,841	-
Others	175	-	-	-	-	-	-	-	-	(2)	173
	564,294	576,970	(599,396)	(10,690)	47,588	1,670	-	(4,817)	61,173	(188,617)	448,175

direct subsidiaries	12/31/2021	Increase (decrease) of capital	Advance for future capital increase - AFAC	Gain/loss percentage change	Gain/loss by exchange-reflex variation	unrealized profit	Transfer of equity interest	Others	Provision for loss on investments	Equity	12/31/2022
Port of Açú	-	422,593	439,655	(7,660)	-	-	-	-	(224,684)	(629,904)	-
LLX Brazil	800	-	-	-	-	-	-	-	-	40	840
Prumo Holdings	-	-	-	-	-	3,282	-	-	(285,377)	282,095	-
NFX	37,006	-	-	-	-	-	-	-	-	1,579	38,585
Vast	-	-	-	97,061	(31,073)	-	(224,850)	-	151,321	7,541	-
Açú Petróleo Investimentos	-	-	-	(5,545)	(43,194)	-	(224,850)	-	325,216	(51,627)	-
Natural Gas (i)	733,686	(116,830)	-	-	-	-	-	(2,071)	-	(104,730)	510,055
Heliport	413,839	(62,441)	-	(16,637)	(129,581)	-	(674,552)	-	454,596	14,776	-
Plumb Navigation Service	6,059	-	-	-	-	-	-	-	-	8,580	14,639
FP Newco	-	-	-	-	-	-	-	-	112,055	(112,055)	-
Others	181	-	-	-	-	-	-	-	1	(7)	175
	1,191,571	243,322	439,655	67,219	(203,848)	3,282	(1,124,252)	(2,071)	533,128	(583,712)	564,294

(i) At the AGE of July 1, 2022, it was agreed to cancel up to 110,105 shares for the share price of R\$ 3.530269, where in the 2022 fiscal year 1,970 shares were canceled, corresponding to Prumo's interest, totaling R\$ 172,1370, paid in 2022 and 2023. These canceled shares referred to available cash, AFAC and Loan with UTE GNA II. This portion was fully reduced in the capital reserve line, where the share capital was not changed.

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Notes to the condensed individual and consolidated interim financial information
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12. Investments – Continued

On June 30, 2023, the balance of consolidated equity interests is R\$1,428,599 (R\$1,561,307 on December 31, 2022).

The consolidated amount in investments is composed as follows:

- 1) R\$53,950 (R\$38,585 on December 31, 2022) refer to Prumo's interest in the company NFX;
- 2) R\$912,268 (R\$1,006,574 on December 31, 2022) refer to the interest in Ferroport, of which R\$911,880 refer to the direct investment by Prumo Participações and R\$(388) denoting the rental of Ferroport with Reserva Caruara not eliminated at Porto Açu; and
- 3) R\$462,378 (R\$516,141 on December 31, 2022) refers to Prumo's indirect stake in GNA I; and
- 4) R\$3 (R\$7 on December 31, 2022) denotes other investments.

On June 30, 2023, the indicators and premises used for the impairment test conducted on December 31, 2022 were revised, and did not identify any changes in their assets to justify a new impairment test.

Prumo Logística SA .

Notes to the condensed individual and consolidated interim financial information
June 30, 2023 and December 31, 2022

(In thousands of reais, unless stated otherwise)

13. Property, plant and equipment

The property, plant and equipment by Company as of June 30, 2023 and December 31, 2022 is as follows:

	Consolidated	
	06/30/2023	12/31/2022
Prumo	2,525	2,747
Porto do Açu	2,683,412	2,677,846
Reserva Ambiental Caruara	16,024	16,022
Pedreira Sapucaia	462	462
Vast	1,427,366	1,588,165
GNA	11,568	7,414
GNA Infra	857	878
Águas Industriais	7,613	7,742
Prumo Serviços de Navegação	8,817	8,086
	4,158,644	4,309,362

annual depreciation rate	Consolidated							Total
	Port facilities	Land	Buildings, improvements and installations	Machinery and equipment	Works in progress	Advance	Others	
	3.37%		5.32%	10.19%			10.54%	
Balance on 12/31/2022	3,642,147	207,052	214,111	161,066	79,534	1,363	4,089	4,309,362
Addition	944	-	665	992	88,415	(1,231)	67	89,852
Transfer	58,698	-	18,415	1,034	(78,144)	-	-	3
Write-off	-	-	-	(36)	-	-	-	(36)
Conversion effect	(97,335)	(9,152)	(531)	(8,041)	1,126	-	(46)	(113,979)
Depreciation	(99,450)	-	(7,698)	(19,074)	-	-	(336)	(126,558)
Balance on 06/30/2023	3,505,004	197,900	224,962	135,941	90,931	132	3,774	4,158,644
Cost	4,654,351	197,900	329,164	382,030	90,931	132	5,741	5,660,249
Accumulated depreciation	(1,149,347)	-	(104,202)	(246,089)	-	-	(1967)	(1,501,605)
Balance on 06/30/2023	3,505,004	197,900	224,962	135,941	90,931	132	3,774	4,158,644

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Notes to the condensed individual and consolidated interim financial information
June 30, 2023 and December 31, 2022
(In thousands of reais, unless stated otherwise)

13. Property, plant and equipment – Continued

	Consolidated							Total
	Port facilities	Land	Buildings, improvements and installations	Machinery and equipment	Works in progress	Advance	Others	
annual depreciation rate	3.37%		5.32%	10.19%			10.54%	
Balance on 12/31/2021	3,901,535	215,382	215,882	198,765	59,913	1,127	3,116	4,595,720
Addition	209	-	853	13,711	67,359	236	2,225	84,593
Transfer	28,764	-	15,805	1,392	(46,046)	-	1	(84)
Write-off	-	-	(1,359)	(3,103)	(6)	-	(180)	(4,648)
Conversion effect	(133,632)	(8,330)	(557)	(20,027)	(1,686)	-	(231)	(164,463)
Depreciation	(154,729)	-	(16,513)	(29,672)	-	-	(842)	(201,756)
Balance on 12/31/2022	3,642,147	207,052	214,111	161,066	79,534	1,363	4,089	4,309,362
Cost	4,766,426	207,052	314,374	403,842	79,534	1,363	12,804	5,785,395
Accumulated depreciation	(1,124,279)	-	(100,263)	(242,776)	-	-	(8,715)	(1,476,033)
Balance on 12/31/2022	3,642,147	207,052	214,111	161,066	79,534	1,363	4,089	4,309,362

- Construction contracts in progress

At Porto do Açu, the balance of works in progress on June 30, 2023, including direct and indirect costs allocated to various assets under construction, is essentially composed of general infrastructure works in the amount of R\$27,192 (R\$25,196 on December 2022), highlighting R\$18,059 referring to the construction of the II Permanent Shed.

- Impairment test for noncurrent assets

In accordance with CPC 01 (R1) - Impairment of assets, Management evaluates the recoverability of its assets on a quarterly basis or when there are indications of devaluation on a regular basis and checks for potential losses due to inability to recover book values.

The Company considers its port activities and leasing of retro area and handling and storage, vehicles, solid bulk and loose cargo as a single CGU Industrial Hub/T-Mult.

On June 30, 2023, the Company analyzed the assumptions used in the Impairment test and did not identify the need to set up a new provision for recoverability of its assets at UGC Industrial Hub/T-Mult.

Prumo Logística SA .

Notes to the condensed individual and consolidated interim financial information
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14. Related parts

The main balances of assets and liabilities on June 30, 2023 and December 31, 2022, related to operations with related parties, as well as the transactions that influenced the income for the year, arise from the Company's transactions with subsidiaries and subsidiaries in together, members of Management and other related parties, as follows:

	Accounts receivables			
	Parent company		Consolidated	
	06/30/2023	12/31/2022	06/30/2023	12/31/2022
Assignment of surface real right				
NFX Marine Fuels	-	-	295	295
UTE GNA I	-	-	18,425	24,183
	-	-	18,720	24,478
Port services				
NFX Marine Fuels	-	-	-	-
UTE GNA I	-	-	2,564	2,564
	-	-	2,564	2,564
Debit note				
Debit Note - Vast	-	254	-	-
Debit Note - GNA I	-	-	15,719	3,138
Debit Note - GNA II	-	-	44	378
Debit Note - Ferropport	-	-	10,669	10,655
Debit Note - PDA	1,667	1456	-	-
Debit note - Prumo Participações	52	52	-	-
Debit Note - Other	57	53	6,421	109
	1,776	1815	32,853	14,280
Total accounts receivable	1,776	1815	54,137	41,322
Current	1,776	1815	35,712	17,139
Noncurrent	-	-	18,425	24,183
Mutual				
Mutual funds - NFX	47,798	44,974	47,798	44,973
Mutual funds - GNA I	-	-	87,322	82,075
	47,798	44,974	135,120	127,048
Noncurrent	47,798	44,974	135,120	127,048

(a) The amounts of R\$79 and R\$44 for GNA I and GNA II (investee of a non-controlling shareholder belonging to the same economic group) respectively, refer to *cost sharing* and others.

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14. Related parties – Continued

	Accounts payable			
	parent company		Consolidated	
	06/30/2023	12/31/2022	06/30/2023	12/31/2022
Debit notes				
Debit note payable - Ferroport	-	-	28,987	10,664
Debit note payable - Antwerp	-	-	4,228	1846
Port of Açú	3	5	1,781	0
Debit note payable - GNA I	-	-	957	672
Debit Note Payable - EIG	38	3	211	667
Total accounts payable with related parties	41	8	36,164	13,849
Mutual				
EIG Global Energy Partners (a)	1,112,003	1,203,954	1,112,003	1,203,954
Prumo Holdings	153,792	153,791	-	-
FP Newco	544,140	544,140	-	-
Vast	279,453	279,453	-	-
Total loans with related parties	2,089,388	2,181,338	1,112,003	1,203,954

- (a) More details in the explanatory note note nº 27 – Financial Instrument and risk management;
 (b) On July 10, 2022, FP Newco, a wholly-owned subsidiary of Prumo, carried out a loan in the amount of R\$544,139, as per Note 27 – Financial Instrument; It is
 (c) In 2022, Vast carried out a loan with Prumo in the amount of R\$279,453, without interest, as per Note 27 – Financial Instrument

Prumo Logística SA .

Notes to the condensed individual and consolidated interim financial information
June 30, 2023 and December 31, 2022

(In thousands of reais, unless stated otherwise)

15. Trade payables

The trade payables by Company as of June 30, 2023 and December 31, 2022 break down as follows:

	Parent company		Consolidated	
	06/30/2023	12/31/2022	06/30/2023	12/31/2022
Prumo (a)	2,446	7,655	2,446	7,655
Porto do Açu (c)	-	-	37,423	26,835
Vast (b)	-	-	28,475	35,790
Other	-	-	6,763	4,776
	2,446	7,655	75,107	75,056
Current	2,446	7,655	75,107	74,904
Noncurrent	-	-	-	152

(a) The decrease of R\$5,209 refers to payments to consultants and lawyers.

(b) The decrease of R\$7,315 refers to payments to maintenance, infrastructure and administrative suppliers; It is

(c) The Port of Açu is subject to a natural process of silting that reduces the depth of its channels, and consequently limits the maximum draft of ships moving through the port complex. This condition leads to the application of dredging projects in its channels, resulting in the execution of long-term contracts signed for the execution of this project. The provision of the service generated accounts payable in the amount of R\$ 8,755 on June 30, 2023 and the project is expected to be completed, ending these accounts payable, by July 31, 2023.

Prumo Logística SA .

Notes to the condensed individual and consolidated interim financial information
June 30, 2023 and December 31, 2022
(In thousands of reais, unless stated otherwise)

16. Loans, borrowings and debentures

	Consolidated					12/31/2022
	06/30/2023					
	Company	Maturity	Principal	Interest and monetary restatement	Total	
Institutions						
BNDES (Onlenders) (i)	Porto do Açú	07/15/2033	1,040,723	80,342	1,121,065	1,126,880
(-) Transaction cost (i)	Porto do Açú		(57,749)	-	(57,749)	(61,782)
BNDES (Onlenders) (ii)	Porto do Açú	07/15/2033	2,316,073	137,560	2,453,633	2,384,353
(-) Transaction cost (ii)	Porto do Açú		(128,552)	-	(128,552)	(137,531)
Debentures (iii)	Porto do Açú	07/15/2033	2,041,618	62,640	2,104,258	2,040,789
(-) Transaction cost (iii)	Porto do Açú		(18,050)	-	(18,050)	(19,311)
Subordinated Loan (iv)	FP Newco	06/30/2027	530,112	38,016	568,128	607,474
(-) Transaction cost (iv)	FP Newco		(27,761)	-	(27,761)	(31,151)
Senior Secured Bonds (v)	Prumo Participações	12/31/2031	1,374,925	-	1,374,925	1,585,613
(-) Transaction cost (v)	Prumo Participações		(68,854)	-	(68,854)	(76,182)
Santander Debenture (ix)	Vast Infraestrutura	07/10/2035	1,195,283	47,263	1,242,546	1,367,934
NCE Itau (x)	Vast Infraestrutura	07/10/2035	1,673,594	62,194	1,735,788	1,922,939
Bonds 144A/RegS (xi)	AP Lux	07/13/2035	2,873,824	100,584	2,974,408	3,193,891
(-) Transaction cost (xi)	AP Lux		(178,305)	-	(178,305)	(200,021)
ABC Bank (xii)	PSN	06/19/2023	3,065	19	3,084	4,048
			12,569,946	528,618	13,098,564	13,707,943
Current			344,059	528,618	872,677	746,426
Noncurrent			12,225,887	-	12,225,887	12,961,517

The interest paid is being classified under financing in the cash flow information.

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(In thousands of reais, unless stated otherwise)

16. Loans, financing and debentures---Continued

Prumo's subsidiaries have specific funding for raising funds for the development of their projects. As of June 30, 2023, the average funding cost for financing in reais is 11.64% per annum and in dollars it is USD + 8.33%.

Porto do Açu – items i to iii

(i), (ii) and (iii) On January 16, 2023, the Company paid amortization and interest provided for in the contract, in the amounts of R\$18,196 and R\$224,225, respectively, in addition to the payment of R\$3,287 of extraordinary amortization related to liquidity events that occurred in December 2022.

FP Newco - item iv

On January 5, 2023, FP Newco paid interest to the *Subordinated Loan* , in the amount of R\$27,694.

Prumo Participações – item v

The principal amortization schedule in the contract presents percentages of minimum payments (*Legal*) and allows payments above the established percentage (*Target*), in order to anticipate the amortization curve of the next legal payments.

On June 30, 2023, the company paid R\$10,178 in principal and R\$51,941 in interest to the payment account.

Target amortization schedule in its entirety, this fact has already caused the company to anticipate compliance with the legal obligations of the schedule by 12 months.

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16 . Loans, financing and debentures--Continued

Vast Infrastructure – items vii to viii

Santander Debentures (vi)

On January 10, 2023, Vast Infraestrutura paid the principal amortization of R\$8,012 and interest of R\$52,523.

NCE Itau (vii)

On January 10, 2023, Vast Infraestrutura paid the principal amortization of R\$11,346 and interest of R\$69,519.

Bonds 144th/ RegS - AP Lux (viii)

On January 13, 2023, AP Lux paid principal amortization of R\$19,450 and interest of R\$119,176.

Prumo Services and Navigation (PSN) – item (xii)

During the first half of 2023, the company paid 6 installments of principal, in the total amount of R\$1,936 and interest in the total amount of R\$691. Of these amounts, 50% are consolidated by PSN, in accordance with consortium structure.

Guarantees given in favor of loans

Sureties, guarantees and mortgages granted in favor of Porto do Açu

Prumo is the intervening guarantor, while EIG LLX Holdings SARL, EIG Energy XV Holdings (Flame), LLC, EIG Prumo FIP I, LLC, EIG Prumo FIP II, LLC and EIG Prumo FIP III, LLC are consenting intervening parties, for the following current financing granted to Porto do Açu:

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16 . Loans, financing and debentures ---Continued

- Financing via BNDES onlending granted by Bradesco and Santander Brasil banks, in the amount of R\$3,574,697 on June 30, 2023 (R\$3,511,232 on December 31, 2022); It is
- Financing via issue of debentures, in the restated amount of R\$2,104,258 on June 30, 2023 (R\$2,040,789 on December 31, 2022).

The aforementioned loans also have the package of guarantees listed below:

The guarantees provided by Porto do Açú

The guarantees provided by the company in favor of debenture holders, shared with Bradesco and Santander banks (“Onlenders”), are as follows:

- (i) Chattel Mortgage Agreement for Shares in the Caruara Environmental Reserve;
- (ii) Chattel Mortgage Agreement for Prumo Shares;
- (iii) Fiduciary Mortgage Agreement in guarantee of Shares of Porto do Açú;
- (iv) Fiduciary Mortgage Agreement in Guarantee of Assets;
- (v) Conditional Assignment Agreement in Guarantee of Contractual Rights and Other Covenants;
- (vi) Letter of Commitment for Fiduciary Mortgage of Real Estate;
- (vii) Fiduciary Assignment Agreement in Guarantee of Income from Shares and Quotas;
- (viii) Agreement for Fiduciary Assignment of Rights Emerging from Authorization and Other Credit Rights;
- (ix) Fiduciary Sale Agreement of Real Estate As Collateral (Middle Area);
- (x) Fiduciary Mortgage Agreement of Real Estate as Collateral (Reserva Ambiental Caruara);
- (xi) Private Instrument of Fiduciary Assignment and Subordination of Mutuals and AFAC; It is
- (xii) *Commitment for Additional Funding.*

In addition to the guarantee package mentioned above, the debenture holders and the Onlendings have the personal guarantee of the parent company Prumo. The intervening guarantor of this issue undertakes a joint and several obligation with Porto do Açú, before the debenture holders and

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16 . Loans, financing and debentures ---Continued

Transferors, as guarantor of all obligations contracted by the Port of Açu. The guarantees provided by the guarantors will be automatically extinguished when certain conditions foreseen in the aforementioned financing documents are fulfilled.

All of the assets and rights listed above guarantee 100% of the Onlending Agreement and the Debenture Issue Deed.

The onlending banks and debenture holders appointed Oliveira Trust Servicer SA to act as guaranteed agent for the financing contracts.

The guarantees submitted by FP Newco

The subordinated debt contract is subject to:

- (i) Statutory lien on shares of Prumo Participações held by FP Newco.

Collateral posted by Prumo Participações

The senior debt contracts are subject to:

- (i) Statutory lien on Ferroport shares held by Prumo Participações;
- (ii) Statutory lien on shares of Prumo Participações held by the parent Company Prumo;
- (iii) Statutory Lien on the Loan between Prumo and Ferroport, and
- (iv) Statutory Lien of credit receivables and accounts.

Collateral posted by Vast Infraestrutur

In favor of AP Lux, in relation to 144A/RegS Bonds are:

- (i) Statutory lien on shares of Vast Infraestrutur;
- (ii) Statutory Lien on assets belonging to Vast Infraestrutur;
- (iii) Statutory lien on reserve accounts and
- (iv) Statutory Lien on the relevant “Offtake” contracts of Vast Infraestrutur.

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16 . Loans, financing and debentures ---Continued

The guarantees provided by Dome

- (i) Fiduciary Sale of the contract with Technip .

Restrictive clauses (Covenants)

Prumo Logística is responsible for the financial *covenants* of Porto do Açú's long-term debt contracts, as shown in the table below. Porto do Açú no longer has financial *covenants* as a default condition.

	2025	2026	2027	2028	2029	2030	2031	2032	2033
Net Debt /EBITDA	6.5x	6.0x	5.5x	5.0x	4.5x	4.0x	3.5x	3.5x	3.5x
EBITDA / Net Financial Expenses	1.3x	1.3x	1.5x	1.5x	2.0x	2.0x	2.0x	2.0x	2.0x
ICSD	1.2x	1.2x	1.2x	1.2x	1.2x	1.2x	1.2x	1.2x	1.2x

Where:

“Net Debt”: Sum of all loans, financing and debentures and other debts at the end of the reporting period; less the sum of cash and cash equivalents, securities, marketable securities, short-term investments, restricted cash and escrow deposits at the end of the reporting period.

“EBITDA”: Operating income before finance income, taxes and contributions payable, depreciation/amortization and the equity income method.

“Net Financial Expenses”: Total finance costs less total financial revenue.

“ICSD”: Cash available to Service the Debt / Debt Service.

“Cash available to Service the Debt”: EBITDA plus funds received by Prumo through its subsidiaries less income tax and investments in property, plant and equipment.

“Debt Service”: Sum of interest payments and loan amortizations, financing, debentures and other financial debts.

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16 . Loans, financing and debentures ---Continued

Prumo's financial covenants will be calculated by a pro forma consolidation of the audited financial information of the companies in which Prumo held a direct or indirect equity interest, weighted by the total (direct and indirect) equity interest held by the Company in each of these companies.

Automatic and non-automatic early expiration events

The contracts have automatic and non-automatic early maturity event clauses. This measure is also taken in the event of a change in share control, direct or indirect, of the borrower in the project, until the discharge of all obligations of the respective loan and debentures, without prior and express consent, and also in the event of assignment, transfer or change of control of Porto do Açú or Intervening Guarantor legal entity, without prior consent of creditors, except if, after such events, the controlling shareholder remains directly or indirectly as Issuer and Intervening Guarantor of Porto do Açú.

The debenture deed only authorizes the transfer of shares of the Intervening Guarantor to any third party in a percentage not exceeding 5% (five percent) of Prumo's total share capital

Additional Obligations of the Intervening Guarantor and the Issuer

In addition to the common commitments applied to agreements of this nature, the payment of loans to shareholders made by the Issuer must comply with the terms set forth in the Private Instrument of Fiduciary Assignment and Subordination of Loans and AFAC. As for its subsidiaries, the Issuer will only be authorized to enter into loan agreements within the limit of R\$4,000 per year.

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16 . Loans, financing and debentures ---Continued

The Intervening Guarantor is limited to granting loans to any natural or legal person, except for controlled companies and Ferroport; notify the fiduciary agent of changes in the conditions (financial or not) in its business that may significantly impede the fulfillment of its obligations arising from the Deed of Debentures and/or the contracts related to the linked accounts; and among the relevant additional obligations, not constitute, without the prior consent of the debenture holders, real or fiduciary guarantees in operations with other creditors, except for the guarantees provided in long-term financing operations already contemplated in the business plan.

Reconciliation of equity movements with cash flows arising from financing activities

	parent company						
	Cash flow				non-cash effect		
	12/31/2022	Funding / (Settlement)	Interest Paid	Adding Transaction Costs	Interest, Monetary and exchange variation	Transaction cost	06/30/2023
Related parties - Loan payable	2,181,338	-	-	-	(91,950)	-	2,089,388
	Consolidated						
	Cash flow				non-cash effect		
	12/31/2022	Funding / (Settlement)	Interest Paid	Adding Transaction Costs	Interest, Monetary and exchange variation	Amortization and transaction cost	06/30/2023
Related parties - Loan payable	1,203,954	-	-	-	(91,951)	-	1,112,003
Loans, Financing and Debentures	13,707,943	(100,075)	(569,025)	-	91,496	(31,775)	13,098,564
	14,911,897	(100,075)	(569,025)	-	(455)	(31,775)	14,210,567

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16 . Loans, financing and debentures ---Continued

	parent company						
	Cash flow				non-cash effect		
	12/31/2021	Funding / (Settlement)	Interest Paid	Adding Transaction Costs	Interest, Monetary and exchange variation	Transaction cost	06/30/2022
Related parties - Loan payable	1,374,838	186,074	-	-	(79,030)	-	1,481,882
	Consolidated						
	Cash flow				non-cash effect		
	12/31/2021	Funding (Settlement)	Interest Paid	Adding Transacti on Costs	Interest, Monetary and exchange variation	Amortizatio n and transaction cost	06/30/2022
Related parties - Loan payable	1,287,668	-	-	-	(79,030)	-	1,208,638
Loans, Financing and Debentures	8,176,685	3,595,220	(388,269)	(197,273)	692,944	1,380,573	13,259,880
	9,464,353	3,595,220	(388,269)	(197,273)	613,914	1,380,573	14,468,518

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17. Taxes and contributions payable

	Parent company		Consolidated	
	06/30/2023	12/31/2022	06/30/2023	12/31/2022
ISS	5	5	2,696	2,211
PIS/COFINS	3,587	7,272	14,561	16,546
ICMS	10	-	30	45
IRRF (*)	63,121	65,801	74,401	67,850
PIS/COFINS/CSLL - Withholding	18	187	1,327	854
third-party INSS	1	9	429	574
IOF	-	-	-	629
Others	66	-	65	-
Taxes to collect	66,808	73,274	93,509	88,709
Current	4,122	8,426	20,730	23,861
Noncurrent	62,686	64,848	72,779	64,848
Imposto de renda e contribuição social a recolher	-	-	34.508	16.108

(*) "In 2015, Prumo recorded IRRF credits in the amount of R\$75,016, which were partially offset against other federal taxes (updated amount R\$35,414) and the balance was subject to a refund request (updated amount R\$66,987). In September 2020, Prumo filed a lawsuit for the right to credit to be recognized and the prognosis for June 30, 2023 was classified as possible."

Prumo Logística SA

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17. Taxes and contributions payable --- Continued

The reconciliation of the expense calculated by applying the combined tax rates and income tax and social contribution expenses recorded in profit or loss is shown as follows:

	Parent company			
	04/01/2023 to 06/30/2023	04/01/2022 to 06/30/2022	01/01/2023 to 06/30/2023	01/01/2022 to 06/30/2022
Profit (Loss) before income tax and social contribution	(12,815)	(551,246)	(111,483)	(287,015)
Results of companies that did not contribute to IRPJ and CSLL expenses		-		-
Profit (loss) adjusted	(12,815)	(551,246)	(111,483)	(287,015)
Nominal rate (34%)	4,357	187,424	37,904	97,585
Adjustments to derive the effective tax rate				
Tax Adjustments (temporary and permanent differences)	(2,985)	(176,648)	(35,120)	(85,513)
Tax credits - Tax loss and negative base	(1,372)	(10,806)	(2,655)	(12,502)
Presumed profit		-	-	-
Total income tax and social contribution for the period	-	(30)	129	(430)
effective rate	0.00%	-0.01%	0.12%	-0.15%
Income tax and social contribution - current	-	(30)	-	(430)
Income tax and social contribution - deferred	-	-	129	-
Total income tax and social contribution for the period	-	(30)	129	(430)

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17. Taxes and contributions payable --- Continued

	Consolidated			
	04/01/2023 to 06/30/2023	04/01/2022 to 06/30/2022	01/01/2023 to 06/30/2023	01/01/2022 to 06/30/2022
Profit (Loss) before income tax and social contribution	7,076	(632,094)	(81,245)	(353,938)
Results of companies that did not contribute to IRPJ and CSLL expenses	10,602	530,061	96,788	268,543
Profit (loss) adjusted	17,678	(102,033)	15,543	(85,395)
Nominal rate (34%)	(6,011)	34,691	(5,285)	29,034
Adjustments to derive the effective tax rate				
Tax Adjustments (temporary and permanent differences)	(50,680)	(2,970)	(80,448)	(10,472)
Tax credits - Tax loss and negative base	7,531	915	13,890	1888
Presumed profit	-	(110)	-	(267)
Total income tax and social contribution for the period	(49,160)	32,526	(71,843)	20,183
effective rate	694.74%	5.15%	-88.43%	5.70%
Income tax and social contribution - current	(18,441)	(2,572)	(35,618)	(5,603)
Income tax and social contribution - deferred	(30,719)	35,098	(36,225)	25,786
Total income tax and social contribution for the period	(49,160)	32,526	(71,843)	20,183

As mentioned in Note 10 - Deferred Taxes, with the enactment of Law no. 12,973, the transitional tax regime (RTT) was revoked, making it mandatory, as of calendar year 2015, the adoption of the new tax regime, with balances constituted up to December 31, 2014, to be amortized over a period of 10 years. Additionally, said Law amended Decree-Law No. 1,598/77 pertaining to the calculation of corporate income tax and the legislation on social contribution on net income, whereby, for the period ended June 30, 2023, such alteration did not produce significant effects on the information financial.

Prumo Logística SA

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18. Provision for contingencies

a) Probable losses provisioned for in the statement of financial position

On June 30, 2023, the Company and its subsidiaries are the target of some lawsuits whose loss expectations are classified as probable in the opinion of its legal advisors and for which the appropriate provisions were made, as shown in the table below:

	Consolidated					06/30/2023
	12/31/2022	Addition	Reversal	Payment	Restatement	
Labor	1,354	488	(411)	(17)	(255)	1,159
Civil (b)	11,906	42	(12)	-	60	11,996
	13,260	530	(423)	(17)	(195)	13,155

	Consolidated				12/31/2022
	12/31/2021	Reversal	Payment	Restatement	
Labor (a)	1,497	(257)	-	114	1,354
civil (b)	24,445	-	(12,337)	(202)	11,906
	25,942	(257)	(12,337)	(88)	13,260

- (a) Labor claims: R\$1,159 (R\$1,354 as of December 31, 2022) related to various labor claims, mostly filed against the Company's subcontractors.
- (b) Civil lawsuits: R\$ 11,658 (R\$ 11.449 em 31 de dezembro 2022) due to the lawsuit filed by Mecanorte seeking reimbursement for alleged losses resulting from two contracts entered into with the Company, one for the supply of stone material and the other for a contract. R\$ 338 (R\$ 457 em 31 de dezembro 2022) refers to the provision for the payment of additional indemnity in expropriation processes arising from the creation of the Industrial District of São João da Barra, in which the Company has been making payments as a result of the contracts entered into with CODIN. A redução do valor de perdas provisionadas em ações cíveis resulta da atuação estratégica da Companhia na celebração de acordos extrajudiciais para encerramento de litígios, sendo a ação de desapropriação referente ao Lote T-025 e a ação indenizatória ajuizada pelo fornecedor Tracomal.



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18. Provision for contingencies —Continued

b) Possible losses not provisioned

The companies controlled by Prumo have tax, civil and labor lawsuits, involving risks of loss classified as possible by Management, based on the assessment of its legal advisors, for which there is no provision constituted, according to the breakdown and estimate below:

	Consolidated	
	06/30/2023	12/31/2022
Tax	143,086	151,673
Labor	14,813	8,054
Civil	36,073	39,977
	193,972	199,704

As of June 30, 2023, the main potential losses for companies controlled by Prumo are as follows:

Tax processes: In the tax scenario, the most relevant lawsuits, on the passive side, are under administrative discussion, before the competent bodies: (i) Notice of Infraction applied by the Federal Revenue Service of Brazil, aiming at reducing the tax loss and negative basis of CSLL in the amount of R R\$ 59,515 and increase in the calculation basis of PIS and COFINS contributions, causing an additional charge of these contributions in the amount of R\$ 12,097 (both on June 30, 2023 and December 31, 2022); (ii) additional charges of Rural Territorial Tax (“ITR”) in the area of Fazenda Caruara, in the amount of R\$8,324 (R\$11,381 on December 31, 2022) and (iii) other processes in which the collection of ISS, IOF and debts offset by DCOMPS, totaling approximately R\$6,767 in the parent company and R\$50 in the Caruara Farm area (R\$7,193 in the parent company and R\$48 in the Caruara Farm area on December 31, 2022) .

There are lawsuits at Prumo and its subsidiary in the amount of R\$64,707 (R\$61,439 on December 31, 2022) referring to various lawsuits such as IRPJ, social security contributions, Pis/Cofins.



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18 . Provision for contingencies —Continued

Labor lawsuits: the majority of labor claims represent individual lawsuits filed by former employees of the Company's contracted companies, in which the Company's subsidiary liability is questioned in matters related to additional overtime, "intiner" hours, payment of FGTS, among other labor rights, totaling the approximate amount of R\$6,370 (R\$6,997 on December 31, 2022). and in Prumo and subsidiaries R\$8,587 (referring to other R\$1,057 on December 31, 2022).

Civil lawsuits:

i) Porto do Açú lawsuits: these are lawsuits that refer to various actions for damages, especially related to the contracts entered into by the Company with construction companies, service providers, among others, the lawsuits with a judgment handed down add up to a total amount of approximately BRL 34,201 (BRL 38,212 on December 31, 2022).

ii) Prumo Processes and Other Subsidiaries

- Civil proceedings classified as possible at Prumo were listed and totaled R\$1,872 (R\$1,765 as of December 31, 2022).

Expropriation processes: In 2008, the Government of the State of Rio de Janeiro started the implementation of the Industrial District of São João da Barra, being necessary, for that, the expropriation of properties located in the area.

In 2010, the Company entered into with the Industrial Development Company of the State of Rio de Janeiro (CODIN), an entity of the state structure of Rio de Janeiro, Promises of Purchase and Sale of lots in the Industrial District of São João da Barra, through which it undertook bear the costs of expropriations, including those related to legal proceedings in progress before the Judiciary.

In said lawsuits, the fair value of the compensation to be paid to the former owners is exclusively discussed. In this context, the amounts initially deposited in court by CODIN for indemnification purposes grant partial financial protection to the Company, however, depending on the outcome of each lawsuit, it may be necessary to supplement said amounts, which is why the Company's legal advisors understand that the prognosis of loss of these cases is possible.



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18. Provision for contingencies —Continued

In this context, on June 30, 2023, the estimated supplementary amount in cases with a sentence already handed down by the Judiciary Power totals R\$17,795 (R\$17,645 on December 31, 2022).

Environmental lawsuits : these are public civil actions or individual lawsuits filed against the Company that question alleged defects in the licensing processes and obtaining environmental licenses, as well as alleged environmental damage resulting from the construction of the Porto do Açú project. The Company and its legal advisors consider the amount involved in these proceedings to be inestimable.



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19. Right of Use / Lease Liabilities

As of June 30, 2023, changes in right-of-use assets and lease liabilities are shown in the table below:

Consolidated									
	12/31/2022	Additions	Transfer	Amortization	Payments	Appropriate interest	Exchange variation	Elimination	06/30/2023
Active									
Active right of use	40,300	53,075	-	(9,503)	-	-	(95)	(978)	82,799
total assets	40,300	53,075	-	(9,503)	-	-	(95)	(978)	82,799
Liabilities									
liability leasing	10,196	13,409	11,088	-	(11,492)	-	-	(185)	23,016
(-) Adjustment to present value	(4,169)	(5,506)	(6,089)	-	-	6,134	-	138	(9,492)
Lease liability CP	6,027	7,903	4,999	-	(11,492)	6,134	-	(47)	13,524
liability leasing	66,145	82,326	(11,088)	-	-	-	-	(2012)	135,371
(-) Adjustment to present value	(27,021)	(37,154)	6,089	-	-	-	-	(1,523)	(59,609)
Liabilities LP lease	39,124	45,172	(4,999)	-	-	-	-	(3,535)	75,762
Total liabilities	45,151	53,075	-	-	(11,492)	6,134	-	(3,582)	89,286
	12/31/2021	Additions	Transfer	Amortization	Payments	Appropriate interest	Variation Cambial	Elimination	12/31/2022
Active									
Active right of use	30,751	25,476	-	(5,642)	-	-	(23)	(10,262)	40,300
total assets	30,751	25,476	-	(5,642)	-	-	(23)	(10,262)	40,300
Liabilities									
liability leasing	7,282	5,350	8,629	-	(9,951)	-	-	(1,114)	10,196
(-) Adjustment to present value	(1,378)	(2,251)	(7,612)	-	-	6,138	-	934	(4,169)
Lease liability CP	5,904	3,099	1,017	-	(9,951)	6,138	-	(180)	6,027
liability leasing	53,144	43,133	(10,018)	-	-	-	-	(20,114)	66,145
(-) Adjustment to present value	(24,526)	(20,756)	7,611	-	-	(1)	-	10,651	(27,021)
Liabilities LP lease	28,618	22,377	(2,407)	-	-	(1)	-	(9,463)	39,124
Total liabilities	34,522	25,476	(1,390)	-	(9,951)	6,137	-	(9,643)	45,151



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20. Equity

a) Capital

The Company's shareholding structure is as follows:

Shareholders	06/30/2023		12/31/2022	
	Number of common shares (thousand)	%	Number of shares ordinary (thousand)	%
EIG Prumo Equity Investment Fund	350,054	93.10	350,054	93.10
9 West Finance S.à.rl .	25,963	6.90	25,963	6.90
	376,017	100.00	376,017	100.00

b) Other comprehensive income

On June 30, 2023, other comprehensive income was recognized in the amount of R\$33,568, which includes the accumulated effects of conversion arising from the investment in the subsidiary Vast, whose functional currency is the dollar, having recorded a loss of R\$47,401 and recognition of the *hedge* via equity in the amount of (R\$3,526) and effect on the percentage change in the investee PdA of (R\$10,307).



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21. Loss per share

The following table demonstrates the calculation of net earnings (losses) per basic and diluted share together, since there are no potential dilutive actions that could impact the calculation of the diluted earnings per share.

Basic and diluted net earnings (losses) per share are calculated by dividing the result attributable to the Company's shareholders by the weighted average number of common shares existing during the period.

	Parent company			
	04/01/2023 to 06/30/2023	04/01/2023 to 06/30/2023	01/01/2023 to 06/30/2023	01/01/2022 to 06/30/2022
Basic				
basic numerator:				
Net income (loss) attributable to controlling shareholders	(12,815)	(560,713)	(111,354)	(296,882)
basic denominator:				
Weighted average of shares (*)	376,017	376,017	376,017	376,017
Loss per share (in R\$) - basic and diluted.	(0.03408)	(1.49119)	(0.29614)	(0.78954)
	Consolidated			
	04/01/2023 to 06/30/2023	04/01/2023 to 06/30/2023	01/01/2023 to 06/30/2023	01/01/2022 to 06/30/2022
Basic				
basic numerator:				
Net income (loss) attributable to controlling shareholders	(11,030)	(558,061)	(107,699)	(291,823)
basic denominator:				
Weighted average of shares (*)	376,017	376,017	376,017	376,017
Loss per share (in R\$) - basic and diluted.	(0.02933)	(1.48414)	(0.28642)	(0.77609)

(*) Stock options were not included in the weighted average calculation of the number of common shares, as their effect would have been anti-dilutive . Therefore, there is no difference between basic and diluted loss per share.



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22. Operating Revenue

The Group's main contracts are related to the lease of the backyard, transshipment services and port services.

Revenues are recognized upon transfers of goods and services to the respective customers, with their amounts and recognition periods subject to future demands, exchange rate variations and other market factors.

	Consolidated			
	04/01/2023 to 06/30/2023	04/01/2022 to 06/30/2022	01/01/2023 to 06/30/2023	01/01/2022 to 06/30/2022
Assignment of surface real right	62,996	57,024	124,169	113,234
Oil transshipment service (a)	261,880	195,667	514,405	303,386
port services(b)	77,921	42,467	148,192	81,149
Water supply	2,965	2,289	5,614	4,374
Others	420	675	524	1,742
gross income	406,182	298,122	792,904	503,885
Revenue taxes (Pis/ Cofins /ISS/ICMS)	(42,076)	(30,981)	(82,044)	(53,648)
Net Revenue	364,106	267,141	710,860	450,237

(a) Higher revenue due to the increase in the customer base, higher volumes, renewals and adjustments of Vast Infraestrutura contracts.

23. Costs of services provided

	Consolidated			
	04/01/2023 to 06/30/2023	04/01/2022 to 06/30/2022	01/01/2023 to 06/30/2023	01/01/2022 to 06/30/2022
Salaries and charges	(11,330)	(8,230)	(22,255)	(14,948)
third-party services	(43,416)	(38,356)	(90,192)	(63,401)
Rentals and leases	(5,438)	(1,231)	(7,296)	(2,160)
Depreciation and amortization	(67,173)	(58,856)	(132,792)	(115,605)
Miscellaneous insurance	(1833)	(1926)	(3,846)	(3,662)
Fuels and lubricants	(249)	(362)	(646)	(918)
port services	(11,073)	(9,902)	(35,977)	(16,008)
Port services – Oiltanking	(22,310)	(19,424)	(45,796)	(30,440)
Dome consortium	(13,758)	(9,336)	(22,871)	(14,165)
Others	412	(2,961)	(1,306)	(6,197)
Cost of services provided	(176,168)	(150,584)	(362,977)	(267,504)



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24. General and administrative expenses

Administrative expenses by nature are presented below.

	Parent company			
	04/01/2023 to 06/30/2023	04/01/2022 to 06/30/2022	01/01/2023 to 06/30/2023	01/01/2022 to 06/30/2022
Salaries and charges	(16,673)	(15,145)	(31,274)	(30,383)
Third-party services	(3,119)	(5,169)	(4,477)	(6,460)
Trips and stays	(264)	(346)	(527)	(441)
Rentals and leases	(244)	(515)	(862)	(860)
Taxes and fees	-	-	(249)	-
Depreciation and amortization and right of use	(657)	(652)	(1,313)	(1,298)
Others insurance	(315)	(170)	(328)	(352)
Others expenses	(947)	(760)	(1,597)	(1,188)
Total general and administrative expenses	(22,219)	(22,757)	(40,627)	(40,982)

	Consolidated			
	04/01/2023 to 06/30/2023	04/01/2022 to 06/30/2022	01/01/2023 to 06/30/2023	01/01/2022 to 06/30/2022
Salaries and charges	(40,860)	(36,421)	(79,169)	(73,199)
third-party services	(10,046)	(12,352)	(17,135)	(22,060)
trips and stays	(482)	(867)	(4,349)	(1,215)
Rentals and leases	(802)	(1,027)	(1884)	(2013)
Taxes and fees (*)	(2056)	(1,776)	(4,424)	(3,841)
Depreciation and amortization	(3,000)	(3,005)	(7,300)	(5,976)
Others insurance	(430)	(312)	(522)	(587)
Other expenses	(7,740)	(8,867)	(10,785)	(13,425)
Total general and administrative expenses	(65,416)	(64,627)	(125,568)	(122,316)

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25. Financial result

	Parent company			
	04/01/2023 to 06/30/2023	04/01/2022 to 06/30/2022	01/01/2023 to 06/30/2023	01/01/2022 to 06/30/2022
Financial expenses				
Bank expenses	(2)	(1)	(3)	(3)
IOF	43	(2,672)	(251)	(3,569)
Brokerage and commissions	(823)	(1,748)	(1,722)	(2,480)
Exchange variation and monetary restatement	(4)	(118,132)	(2,488)	(57)
Lease - IFRS16	(46)	(78)	(99)	(162)
Fines	(155)	-	(298)	-
Others	-	(1)	-	(8)
	(987)	(122,632)	(4,861)	(6,279)
Financial income				
Interest on loans	2,497	2,185	4,992	4,218
Interest on financial investments	11,664	1,779	23,180	4,138
Interest income	80	84	286	219
Exchange variation	61,688	-	94,114	80,889
	75,929	4,048	122,572	89,464
Financial result	74,942	(118,584)	117,711	83,185
	Consolidated			
	04/01/2023 to 06/30/2023	04/01/2022 to 06/30/2022	01/01/2023 to 06/30/2023	01/01/2022 to 06/30/2022
Financial expenses				
Bank expenses	(460)	(458)	(551)	(600)
IOF	(1,072)	(2,681)	(1,562)	(4,289)
brokerage and commissions	(15,568)	(20,001)	(37,018)	(61,538)
Interest on loans	(272,400)	(348,493)	(635,621)	(599,399)
Exchange variation and monetary restatement	(248,446)	(281,643)	(434,810)	(423,868)
Loss of operation with <i>hedge</i>	(8,841)	(3,712)	(11,218)	(10,333)
Lease - IFRS16	(2,248)	(745)	(4,521)	(1,501)
Fines	(42)	-	(42)	-
Others	(389)	(230)	(552)	(27)
	(549,466)	(657,963)	(1,125,895)	(1,101,555)
Financial income				
Interest on loans	5,120	4,328	10,240	8,984
Interest on financial investments	21,171	7,462	44,536	14,252
Interest income	952	478	2,154	7,687
Exchange variation	426,468	-	764,962	613,099
Gain on <i>hedge settlement</i>	-	9,233	857	9,233
Others	601	852	970	716
	454,312	22,353	823,719	653,971
Financial result	(95,154)	(635,610)	(302,176)	(447,584)



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26. Segment reporting

Prumo has segments which are its strategic business units. The units offer different services and are administrated separately. Prumo's Executive Board analyses Management's internal reports for each of the strategic business units at least once a quarter. The Company used the corporate segment related to the operation mentioned in note 1 - Reporting Entity. The operations of each of the reportable segments are summarized below.

- **Retroarea Management Segment (*Industrial Hub & T - Mult*)**

Refers to the assignment of real surface rights relating to the back area of the Industrial Complex of the port of Açu to various industrial undertakings, mainly to companies linked to the oil sector. The port of Açu comprises 13,000 hectares, of which 210 hectares are leased areas. It also includes, in the Retroarea Management segment , the T2 channel, on whose banks companies in the Oil and Gas segment are setting up.

The operation at *T- Mult* , located at T2 and included in this segment, refers to the provision of port operation services for loading and unloading, port storage and road transport of various products, such as mineral coal, ores and petroleum coke and other cargo, as well as the mooring of oil platforms.

- **T- Oil Segment**

This refers to the provision of liquid cargo logistics services, the operation and exploration of the T-Oil terminal, transshipment of liquid cargo, not limited to crude oil and derived products, which in the future will include the operation and exploration of the logistics patio and oil treatment facility for the purpose of storage, treatment, processing, blending and enrichment of oil. It is operated by Vast Infrastructure.



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26. Segment information --Continued

- **T-Gas Segment**

Refers to the project for the purchase and sale of liquefied natural gas (LNG) or gas from offshore production and regasification of liquefied natural gas, generation, transmission and sale of electricity, as well as intermediation in the purchase and sale of energy and electrical capacity. It is coordinated by GNA.

- **Port Segment**

Refers to the other companies controlled by Prumo, including those that are not operational and the vehicle companies that hold interests in other companies of the Group, namely, Pedreira Sapucaia, G3X, Águas Industriais, SNF, GSA, Reserva Caruara, LLX Brasil , Açú Petróleo Investimentos, Prumo Participações, Heliport, Prumo Navegação, Rochas do Açú and Açú Energia.

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26. Segment Information --Continued

	Six-month period ended in June 30, 2023						
	Industrial Hub & T-Mult	T-Oil	T-Gas	port	Corporate	Adjustments and eliminations	Consolidated
Revenue from rent and port services	208,878	461,473	-	43,501	-	(2,992)	710,860
Cost of services provided	(122,841)	(213,839)	-	(27,968)	-	1,671	(362,977)
Raw score	86,037	247,634	-	15,533	-	(1,321)	347,883
Operating income (expenses)							
Administrative and general	(56,096)	(20,198)	(6,883)	(5,209)	(40,627)	3,445	(125,568)
Provisions, reversals and write-offs	(884)	(49)	17	136	49	-	(731)
Other recipes	336	-	-	-	-	-	336
Other expenses	(15)	(25,951)	-	(96)	-	-	(26,062)
Equity Income (*)	273	-	(226,291)	335,518	(188,615)	104,188	25,073
Result before financial result and taxes	29,651	201,436	(233,157)	345,882	(229,193)	106,312	220,931
Financial result	(350,123)	(83,457)	14,893	(2,567)	117,711	1,367	(302,176)
Financial income	39,001	364,104	14,884	316,424	122,572	(33,266)	823,719
Financial expenses	(389,124)	(447,561)	9	(318,991)	(4,861)	34,633	(1,125,895)
Result before taxes on profit	(320,472)	117,979	(218,264)	343,315	(111,482)	107,678	(81,245)
Current IR and CSLL	-	(29,634)	(3,927)	(2057)	-	-	(35,618)
IR and deferred CSLL	-	(36,754)	-	400	129	-	(36,225)
Net profit (loss) for the period	(320,472)	51,591	(222,191)	341,658	(111,353)	107,679	(153,088)

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26. Segment Information --Continued

	Six-month period ended June 30, 2022						Consolidated
	Industrial Hub & T- Mult	T-Oil	T-Gas	port	Corporate	Adjustments and eliminations	
Revenue from rent and port services	153,511	284,840	-	29,577	-	(17,691)	450,237
Cost of services provided	(109,720)	(151,605)	-	(15,801)	-	9,622	(267,504)
Raw score	43,791	133,235	-	13,776	-	(8,069)	182,733
Operating income (expenses)							
Administrative and general	(60,642)	(16,942)	(5,085)	(3,849)	(40,982)	5,184	(122,316)
provision for loss	7,646	(198)	3	(81)	18	2,256	9,644
Other recipes	1828	50	-	2,152	12	(11)	4,031
Other expenses	(6,369)	-	-	-	(32)	-	(6,401)
Equity Income (*)	1,632	-	(196,121)	(26,366)	(338,653)	585,463	25,955
Result before financial result and taxes	(12,114)	116,145	(201,203)	(14,368)	(379,637)	584,823	93,646
Financial result							
Financial income	34,814	257,923	12,641	329,621	89,464	(70,492)	653,971
Financial expenses	(450,840)	(389,448)	(9)	(335,576)	(6,279)	80,597	(1,101,555)
Result before taxes on profit	(428,140)	(15,380)	(188,571)	(20,323)	(296,452)	594,928	(353,938)
Current IR and CSLL	-	(3)	(2,549)	(2,622)	(430)	1	(5,603)
IR and deferred CSLL	-	28,246	-	(602)	-	(1858)	25,786
Profit (loss) for the period	(428,140)	12,863	(191,120)	(23,547)	(296,882)	593,071	(333,755)

(*) Basically Ferroport, NFX, GNA I and GNA II

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26. Segment information --Continued

Assets and liabilities by segment on June 30, 2023

	Industrial Hub & T-Mult	T-Oil	T-Gas	port	Corporate	Adjustments and eliminations	Consolidated
Active							
Current assets	226,749	679,894	42,652	275,597	416,792	(10,448)	1,631,236
Long-term realizable assets	1,503,060	3,259,967	89,123	794,981	52,825	(1,654,377)	4,045,579
Investments	108,111	27	969,565	930,348	448,175	(1,027,627)	1,428,599
investment properties	450,006	-	-	79,811	-	-	529,817
Immobilized	2,684,247	1,427,366	12,425	32,917	2,525	(836)	4,158,644
Intangible	4,319	51,887	21	269	2,508	-	59,004
Lease right - IFRS16	21,982	1,388	-	87,176	257	(28,004)	82,799
Deferred	8,599	-	-	-	-	(8,599)	-
total assets	5,007,073	5,420,529	1,113,786	2,201,099	923,082	(2,729,891)	11,935,678
Passive							
Current liabilities	402,113	458,374	8,139	228,054	23,649	(10,126)	1,110,203
Noncurrent liabilities	5,211,431	5,625,663	25,017	2,920,725	4,118,081	(4,039,388)	13,861,529
Equity	(606,471)	(663,508)	1,080,630	(947,680)	(3,218,648)	1,319,623	(3,036,054)
Total liabilities and shareholders' equity	5,007,073	5,420,529	1,113,786	2,201,099	923,082	(2,729,891)	11,935,678

Assets and liabilities by segment on December 31, 2022

	Industrial Hub & T-Mult	T-Oil	T-Gas	port	Corporate	Adjustments and eliminations	Consolidated
Active							
Current assets	382,145	581,523	216,866	282,517	445,306	(49,148)	1,859,209
Long-term realizable assets	1,469,455	3,539,043	276,973	707,725	187,521	(1,870,902)	4,309,815
Investments	108,471	29	1,018,686	1,007,596	416,089	(989,564)	1,561,307
investment properties	450,006	-	-	79,811	-	-	529,817
Immobilized	2,678,681	1,588,165	8,292	32,312	2,747	(835)	4,309,362
Intangible	6,028	57,801	22	363	2,952	-	67,166
Lease right - IFRS16	10,899	1,020	-	54,549	859	(27,027)	40,300
Deferred	11,634	-	-	-	-	(11,634)	-
total assets	5,117,319	5,767,581	1,520,839	2,164,873	1,055,474	(2,949,110)	12,676,976
Passive							
Current liabilities	297,528	409,316	18,075	187,855	44,865	(5,154)	952,485
Noncurrent liabilities	5,138,659	6,115,432	24,725	3,303,740	4,151,085	(4,114,043)	14,619,598
Equity	(318,868)	(757,167)	1,478,039	(1,326,722)	(3,140,476)	1,170,087	(2,895,107)
Total liabilities and shareholders' equity	5,117,319	5,767,581	1,520,839	2,164,873	1,055,474	(2,949,110)	12,676,976

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27. Financial instruments and risk management

The Company and its subsidiaries maintain operations with financial instruments. These instruments are managed through operational strategies and internal controls, aiming at liquidity, profitability and security. The control policy consists of periodic monitoring of contracted rates versus those in force in the market. The Company, its subsidiaries and joint ventures do not make speculative investments in derivatives or any other risk assets.

The estimated realization values of financial assets and liabilities were determined using information available in the market and appropriate valuation methodologies.

However, considerable judgment was required in interpreting market data to produce the most appropriate estimate of realizable value. As a result, the estimates below do not necessarily indicate the amounts that may be realized in the current exchange market. The use of different market methodologies may have a material effect on estimated realization values.

The Company's Management policy regarding capital management is to maintain a solid capital base to guarantee the confidence of investors, creditors and the market, as well as to ensure the future development of the business.

Based on this, Management monitors the forecasts of returns on capital in the multi-year planning.

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27. Financial instruments and risk management --Continued

The table below shows the accounting balances of the financial instruments, included in the balance sheets, as well as the hierarchical level classification:

	Parent company					
	06/30/2023			12/31/2022		
	amortized cost	Fair value through other comprehensive income	Fair value through profit or loss	amortized cost	Fair value through other comprehensive income	Fair value through profit or loss
Assets						
Cash and banks	356	-	-	70,035	-	-
Short-term investments	344,649	-	-	201,605	-	-
Securities	19,127	-	-	48,258	-	-
Restricted cash	33,265	-	-	36,840	-	-
Related-party loans	47,798	-	-	44,974	-	-
Accounts receivable from related parties	1,776	-	-	1815	-	-
	446,971	-	-	403,527	-	-
Liabilities						
Trade payables	2,446	-	-	7,655	-	-
Related-party loans	2,089,388	-	-	2,181,338	-	-
Accounts payable to related parties	41	-	-	8	-	-
	2,091,875	-	-	2,189,001	-	-

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27. Financial instruments and risk management --Continued

	Consolidated						
	June 30, 2023			December 31, 2022			
	Level	amortized cost	Fair value through other comprehensive income	Fair value through profit or loss	amortized cost	Fair value through other comprehensive income	Fair value through profit or loss
Assets							
Cash and banks		68,701	-	-	121,411	-	-
Short-term investments		431,171	-	-	316,228	-	-
Securities	II	475,475	-	2,805,135	484,598	-	3,074,592
Restricted cash		120,037	-	-	290,307	-	-
Receivables		321,549	-	-	228,113	-	-
Escrow accounts		234,804	-	-	495,455	-	-
Returnable down payments		54,479	-	-	58,760	-	-
Related-party loans		135,120	-	-	127,048	-	-
Accounts receivable from related parties		54,137	-	-	41,322	-	-
Debentures		659,393	-	-	659,393	-	-
Third-party credit		70,031	-	-	70,031	-	-
		2,624,897	-	2,805,135	2,892,666	-	3,074,592
Liabilities							
Trade payables		75,107	-	-	75,056	-	-
Related-party loans		1,112,003	-	-	1,203,954	-	-
Accounts payable to related parties		36,164	-	-	13,849	-	-
Loans, borrowings and debentures	II	13,098,564	-	-	13,707,943	-	-
Liabilities towards third parties		19,880	-	-	19,880	-	-
Derivatives – hedge	II	-	-	2,581	-	-	324
		14,341,718	-	2,581	15,020,682	-	324

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27. Financial instruments and risk management --Continued

Fair value

The “fair value” concept provides for the valuation of assets and liabilities based on market prices, when dealing with liquid assets, or on mathematical pricing methodologies, otherwise. The fair value hierarchy level gives priority to unadjusted quoted prices in an active market. A portion of the Company's accounts have their fair value equal to their book value; they are cash equivalents, payables and receivables, *bullet* and short-term debts.

Level 1 - Prices negotiated (without adjustments) in active markets for identical assets or liabilities.

Level 2 - Inputs other than prices traded in active markets included in Level 1 that are observable for the asset or liability, directly (as prices) or indirectly (derived from prices).

Level 3 - Inputs for the asset or liability that are not based on observable market variables (unobservable inputs).

Loans, financing and debentures are measured at amortized cost. The fair values calculated by Management, using the revenue approach for reference only, are R\$12,647,440 on June 30, 2023 (R\$13,423,584 on December 31, 2022).

A significant part of this amount consists of loans with BNDES, FI-FGTS, Bradesco, Santander and foreign suppliers, and as this is an exclusive market, we consider the book value as fair value. For the other financial assets and liabilities, given the characteristics and their maturity dates, the fair values do not differ materially from the accounting balances.

On June 30, 2023, the Company did not reclassify its financial instruments among the categories of financial instruments provided for in CPC 48.

The Company has a formal policy for risk management, approved by the Board of Directors. The contracting of financial instruments for hedging purposes is carried out through a periodic analysis of the risk exposure that Management intends to cover. The results obtained from these operations in the period and the application of internal controls for risk management were satisfactory for the proposed objectives.

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27. Financial instruments and risk management --Continued

Risk management objectives and strategies

Protection guidelines are applied according to the type of exposure. The risk factors related to foreign currencies that must be obligatorily neutralized in the short term are up to one year, with the possibility of extending the protection to a longer term. Decision making regarding the risk of interest rates and inflation arising from the liabilities acquired will be evaluated in the economic and operational context and will occur when Management considers the risk relevant. With the exception of Grupo GNA and Prumo Participações, the Company, its subsidiaries and jointly owned subsidiaries did not hold derivative instrument contracts as of June 30, 2023.

- **Market Risks**

- (i) Currency risk

This is the risk of fluctuations in exchange rates to which the Company's assets and liabilities may be associated.

The Company manages exchange rate risk within the consolidated scope of its companies to identify and mitigate the risks associated with fluctuations in the value of currencies to which global assets and liabilities are associated.

The objective is to identify or create natural protections, taking advantage of the synergy between the operations of the Prumo Group companies, in order to minimize, or even avoid, the use of hedging derivatives, managing the exchange rate risk on the net exposure. Derivative instruments can be used in cases where it is not possible to use the natural *hedge strategy*. See below in this explanatory note for more details on Grupo Prumo's currency exposures.

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27. Financial instruments and risk management --Continued

(ii) Interest rate risk

As detailed in Note 22 - Loans, financing and debentures, the identification of interest rate risk is linked to the shift in interest structures associated with the payment flows of debt principal and interest.

On June 30, 2023, 53.61% of the debt of the Company and its subsidiaries was linked to local currency indices, with 19.85% restated by the IPCA, 10.61% by the Selic and 23.15% by the TLP.

With regard to revenues in Reais, Porto do Açú's rental revenues are adjusted by the IGP-M. The financial resources are invested in an exclusive Prumo fund, at Banco Bradesco SA, under a specific policy for investment in fixed-income securities from top-tier banks, indexed based on the CDI rate and with daily liquidity forecast.

In relation to the mitigation of risks to interest rate variation within the current context presented, where the company has debts restated by indices such as SELIC, TLP and IPCA plus a fixed surcharge and has all its cash invested in a low-risk portfolio with profitability indexed to the CDI, Management did not consider relevant, in the short term, the interest risk associated with the liabilities of companies controlled by Prumo and, therefore, opted not to open a position in *hedge* operations to neutralize this specific risk.

The table below summarizes the future debt payment flow in thousands of reais, by creditor, with a scenario of sensitivity in the interest rate indices, suffering fluctuation (increase) of 25% and 50%, and the increments in relation to the base case .

The sensitivity calculation was based on the projections of the Focus report, released by the Central Bank, for all debts of Porto do Açú.

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27. Financial instruments and risk management --Continued

Consolidated - Flow of Future Payments						
Description	Base Scenario		Scenario I - Increase of 25%		Scenario II - 50% increase	
	06/30/2023	12/31/2022	06/30/2023	12/31/2022	06/30/2023	12/31/2022
BNDES (Selic and TLP)	7,154,446	7,014,301	423,342	389,278	844,972	777,078
Debentures (IPCA)	4,216,432	4,156,744	445,380	422,080	941,902	890,897
Total	11,370,878	11,171,045	868,722	811,358	1,786,874	1,667,975

The projections used in the calculation have a base date of June 30, 2023 and were made available until 2027. From this year onwards, the latest values presented were used.

Indicator	2023	2024	2025	2026	2027	2027 onwards
Selic (% aa)	12.00	9.50	9.00	8.63	9.00	9.00
IPCA (% pa)	4.98	3.92	3.60	3.50	3.50	3.50

(iii) Cash flow risk related to floating interest

There is a financial risk associated with floating rates that can increase the future value of financial liabilities. The common risk is uncertainty about the interest rate futures market, which takes away the predictability of payment flows. In loss scenarios, the term structure of interest shifts upwards, increasing the value of the liability. Alternatively, the company may still have its liabilities reduced in scenarios of falling rates.

The most important risk associated with interest liabilities arises from the issuance of debentures indexed by the IPCA, as mentioned in the previous topic. However, as the Company's future revenue will also have the same type of correction and both are long-term - debt maturing in 2033, a fact that increases the degree of uncertainty about the market due to the term - there is a certain neutralization of the projection of revenues from debt amortization, reducing the risk in question.

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27. Financial instruments and risk management --Continued

- **Credit risk**

The credit risk of the Company, its subsidiaries and joint ventures incurring financial losses if a customer or a counterparty to a financial instrument fails to comply with its contractual obligations. This risk factor may arise from accounts receivable and financial instruments. Exposure to credit risk is mainly influenced by the individual characteristics of each customer.

To mitigate risks, the Company, its subsidiaries and joint ventures adopt the practice of analyzing the financial and equity situation of their counterparties, as well as permanently monitoring open positions.

To evaluate the financial institutions with which it has operations, the reference is the ratings of the main risk agencies used in the market: S&P, Moody's and Fitch, using the long-term national risk assessment.

The Company has a Policy for Financial Investments, in which it establishes investment limits per institution and considers the rating assessment as a reference to limit the amount invested. The average terms are constantly evaluated, as well as the investment indexes for portfolio diversification purposes.

An expected credit loss rate is calculated for each receivable based on the financial condition of each counterparty. The credit assessment was created using assumptions and historical data from the main risk agencies and credit *bureaus* . Loss rates are calculated via a multiplication matrix between the expected credit loss rate of each receivable and its default level in the portfolio and through the use of the rollover method, the probability of receivables progresses through successive stages of default until full download.

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27. Financial instruments and risk management --Continued

- **Cambial risk**

On June 30, 2023, 46.39% of the total debt was denominated in foreign currency, associated entirely with the US Dollar.

The Company manages foreign exchange risk on a consolidated basis to identify and mitigate the risks associated with fluctuations in the value of currencies to which global assets and liabilities are associated.

The objective is to identify or create natural hedges, taking advantage of the synergy between the operations of Grupo Prumo companies, in order to minimize, or even avoid, the use of hedging derivatives, managing the foreign exchange risk on the net exposure.

At Prumo Participações, debt in foreign currency refers to debt securities issued in US dollars by Prumo Participações. The cash flow destined to service the payment of this debt comes through the distribution of dividends, quarterly, from its jointly-owned subsidiary Ferroport, whose revenue is pegged to the US dollar, and the iron ore handling tariff in force is also adjusted annually by the American PPI inflation index.

In the exclusive case of Ferroport, its cost structure is denominated in Reais and its monthly revenue is indexed to the Dollar, therefore the joint venture's operating results are exposed to the risk of exchange variation due to the currency mismatch between revenues and costs. The appreciation of the Real against the Dollar may reduce Ferroport's operating margin and free cash flow. Regarding Prumo Participações' indebtedness, the Company contracts *Non-Deliverable-Forwards* (NDFs) on a monthly basis to protect against exchange variations, as provided in the Additional information on derivative instruments.

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27. Financial instruments and risk management –Continued

Regarding Ferroport, there is an exchange rate risk management policy in force, formulated by Prumo together with Anglo American. Ferroport operates transactions involving financial instruments managed through operational strategies and internal controls aimed at liquidity, profitability and protection. Control policies consist of permanent monitoring of contracted rates in relation to current market rates. The *hedging* strategy is to protect the fluctuation of the Dollar to guarantee cash flow revenue.

At FP Newco, the loan subordinated to the senior debt of Prumo Participações. The flow of payments provides for a *bullet* amortization of principal and interest at the end of the contract in June 2027 and the payments made until then come from surplus resources from Prumo Participações, which in turn has its resources from Ferroport, which, as explained above, has its revenue linked to the US dollar..

Prumo entered into, as a borrower, loan agreements with an investment vehicle managed by an affiliated company, to EIG, the Company's parent company, in the amount of US\$ 50,000 each, totaling US\$ 200,000 ("Loan Agreement"). On June 27, 2020, the interest rate on these contracts, which was 15% per annum, was changed to 0% as of this date. The principal and interest, accrued until June 27, 2020, established in the Loan Agreement are subject to certain subordination and payment conditions agreed with the long-term creditors of the subsidiary Porto do Açú. There is currently no forecast for the settlement of this loan, whose repayment depends on the realization of profits in Prumo's subsidiaries. Some subsidiaries are dollar-denominated, which creates a natural hedge for the Loan Agreement.

At Vast Infraestrutura, debt in foreign currency refers to *Bonds* issued by the subsidiary AP Lux, in US Dollars. The cash flow destined to service the payment of this debt is related to the operations of Vast Infraestrutura itself, whose revenue is pegged to the US Dollar, and the oil handling tariff in force is adjusted annually based on the US inflation index PPI . In the case of Vast Infraestrutura, its cost structure is denominated in Reais and its monthly revenue, despite being received in Reais, is indexed to the Dollar, with the company's operating results being susceptible to the risk of exchange variation within the same month. An appreciation of the real against the US dollar could reduce Vast Infraestrutura's operating margin and free cash flow. Regarding debt, the fact that debt service and Vast Infraestrutura's revenue are pegged to the same currency results in a natural *hedge* for this exposure.

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27. Financial instruments and risk management --Continued

Considering that the subsidiary Vast's functional currency is the US dollar; considering the values in the consolidated balance sheet for presentation purposes, they are exposed in the currency of transaction in Real.

The table below summarizes the current debt value in millions of Reais, by creditor, with a scenario of sensitivity in exchange rates (US\$), assuming fluctuations of 10% and 20% for the positive side.

06/30/2023	Real	US\$	
		10%	20%
Subordinated Loan (iv)	530,112	583,123	636,134
Senior Secured Bonds(v)	1,374,925	1,512,418	1,649,910
Santander Debentures (ix)	1,833,213	2,016,534	2,199,856
NCE Itau (x)	1,340,620	1,474,682	1,608,744
Bonds 144A/RegS (xi)	2,873,824	3,161,206	3,448,589
Total	7,952,694	8,747,963	9,543,233

12/31/2022	Real	US\$	
		10%	20%
Subordinated Loan (iv)	573,947	631,342	688,736
Senior Secured Bonds(v)	1,528,303	1,681,133	1,833,964
Santander Debentures (ix)	1,318,375	1,450,213	1,582,050
NCE Itau (x)	1,857,623	2,043,385	2,229,148
Bonds 144A/RegS (xi)	3,130,620	3,443,682	3,756,744
Total	8,408,868	9,249,755	10,090,642

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27. Financial instruments and risk management --Continued

- **Additional information on derivative instruments**

This program is classified according to *hedge accounting criteria accounting* and measured at fair value through comprehensive income.

Derivative financial instruments are recognized as assets or liabilities in the balance sheet and measured at fair value. When the transaction is eligible and designated as *hedge accounting*, changes in the fair value of derivatives are recorded as follows:

hedge: changes in the fair value of derivative financial instruments designated as effective cash flow *hedges have their effective component recorded in shareholders' equity (other comprehensive income) and the ineffective component also recorded in shareholders' equity, but in an account differentiated (hedge cost)*.

The amounts recorded in shareholders' equity are only transferred to Property, plant and equipment in an appropriate account (settled *hedge*) when the protected item is effectively realized.

At Prumo Participações all income comes from dividend payments in reais by Ferroport and transferred to the company on a quarterly basis. With the issuance of *Senior Secured Bonds*, the company entered into a *contractual hedge* commitment, which determines that the derivative to be used to protect against exchange variation must be *Non-deliverable-forwards* ("NDFs"). NDFs are contracted monthly with an amount equivalent to an average of 1/6 of the semiannual payment of gross debt and cure of reserve accounts.

All derivative operations of the *hedging* programs are detailed in the table below, which includes, per derivative contract, information on the type of instrument, reference value (nominal), maturity, fair value including credit risk and amounts paid/received or accrued in the period.

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27. Financial instruments and risk management --Continued

Non - deliverable forward hedge program

	Company	NDF contracted in BRL		Mark to market (MTM)	
			Maturity (year)	06/30/2023	12/31/2022
NDF					
Term US\$	Prumo Holdings	2031	2023	-	(171)
Term US\$	Prumo Holdings	3,386	2023	-	(153)
Term US\$	Prumo Holdings	8,505	2023	(1887)	-
Term US\$	Prumo Holdings	2,381	2023	(694)	-
Liquid				(2,581)	(324)

- **Liquidity Risk**

The Company, its subsidiaries and jointly owned subsidiaries monitor their liquidity level considering the expected cash flows against the available amount of cash and cash equivalents. Liquidity risk management implies maintaining sufficient cash, marketable securities and the ability to settle liabilities and market positions.

The following are the contractual maturities of existing financial liabilities as of June 30, 2023. These amounts are gross and undiscounted, include estimated interest payments and do not consider the impact of compensation agreements:

Consolidated	Up to 6 months	From 6 to 12 months	From 1 to 2 years	from 2 to 5 years	More than 5 years	Total
Financial liabilities						
Trade payables	75,107	-	-	-	-	75,107
Accounts payable to related parties	-	36,164	-	-	-	36,164
Related-party loans	-	-	-	-	1,112,003	1,112,003
Loans, borrowings and debentures	776,691	747,561	1,530,895	6,771,420	13,335,134	23,161,701
Liabilities towards third parties	-	-	-	19,880	-	19,880
Total by term range	851,798	783,725	1,530,895	6,791,300	14,447,137	24,404,855

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28. Insurance

The Company and its subsidiaries adopt the policy of taking out insurance coverage for assets subject to risk, for amounts considered by Management to be sufficient to cover possible claims, considering the nature of their activity.

Policies are in effect and premiums have been duly paid. The Company considers that its insurance coverage is consistent with that of other companies of similar size operating in the sector.

As of June 30, 2023 and December 31, 2022 insurance coverage is as follows:

	Consolidated	
	06/30/2023	12/31/2022
operational risks		
Materials damage	537,305	541,124
Civil Liability and Environmental Damage	1,864,227	1,983,143
Business Interruption	721,561	654,799

29. Subsequent events

Vast Infrastructure

Semi-annual payment - Bond

On July 13, 2023, the Company paid the third installment related to the Bond in the total amount of US\$29,718 pursuant to the loan agreement. This payment included the second amortization of the Bond, in accordance with the expected payment schedule.

New contracts

On July 6, 2023, the Company announced the new oil transshipment service contracts at the Porto do Açu terminal with Petrobras.

Loans with related parties

On July 14, Vast Infraestruturura entered into an interest-free, fixed-term loan agreement with Prumo Logística in the amount of R\$34,602.

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29. Subsequent events -- Continuação

Grupo GNA

Shares – GNA HoldCo

On July 4, 2023, GNA HoldCo repurchased 1,022 shares at a unit price of R\$3.530269 per share, totaling R\$3,609, of which R\$2,526 was allocated to Prumo and R\$1,083 was allocated to BP.

Shares – GNA Infra:

On July 4, 2023, GNA Infra repurchased 28 shares with a unit price per share of BRL 138,565.92, totaling BRL 3,880, of which BRL 3,609 was allocated to GNA HoldCo and BRL 271 was allocated to Siemens Energy.

Payment of half-yearly debt (BNDES, KFW and Debentures) - UTE GNA I:

On July 3 and 14, 2023, the indirect jointly owned subsidiary UTE GNA I paid the amount of R\$ 256,312 referring to principal and interest on the loan and financing with BNDES, KFW and debentures according to the term established in the financing agreement.

Return of claim indemnity advance - UTE GNA I:

On July 14 and 18, 2023, payments in the amount of R\$ 19,492 were made to Andrade Gutierrez and Siemens referring to the transfer of the advance payment for the indemnity for the steam turbine claim that occurred in 2021.

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Members of the Board of Directors

Robert Blair Thomas
Chief Executive Officer

Flavio Valle
Vice-President

Ricardo Faria Paes
Director

Jorge Marques de Toledo Camargo
Director

Ieda Gomes Yell
Director

Franklin Lee Feder
Director

Mariana Coutinho
Controller's Department Manager

Members of the Executive Board

Rogério Sekeff Zampronha
Chief Executive Officer

Eugenio Leite de Figueiredo
CFO and Officer with no specific title, working as Deputy CEO

Eduardo Quartarone Campos
Officer with no specific title, working as General Counsel

Angela Serpa Caldeira e Silva
Officer with no specific title, working as Human Capital Officer

Eduardo Ferreira Kantz
Officer with no specific title, working as the Environment, Sustainability, Governance and Institutional Relations Officer

Mauro Lourenço de Andrade
Officer with no specific title, working as Business Development Officer

Leticia Nabuco Villa-Forte
Officer with no specific title, working as Deputy CFO

Camila Maria Cunha de Araujo
Accountant CRC-RJ 121980-O