



Prumo Logística S.A.

Condensed individual and consolidated  
interim financial information  
as of September 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 September 30, 2023, which comprise the individual and consolidated condensed statements of financial position as of September 30, 2023 and the related condensed statements of operation and comprehensive loss for the three-month and nine-month periods ended on that date, changes in shareholders' equity and cash flows, individual and consolidated, for the nine-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 September 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 September 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, November 15, 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 September 30, 2023 and December 31, 2022  
(In thousands of Reais)

	Note	Parent Company		Consolidated	
		09/30/2023	12/31/2022	09/30/2023	12/31/2022
<b>Assets</b>					
<b>Current</b>					
Cash and cash equivalents	5	152,973	271,538	533,004	437,639
Securities	5	11,665	48,258	258,138	484,598
Restricted cash	5	34,236	36,840	56,310	290,307
Escrow accounts	6	-	-	55,447	308,044
Receivables	7	-	-	182,078	139,742
Accounts receivable from related parties	14	1,873	1,815	28,913	17,139
Recoverable taxes	8	14,170	7,871	50,727	49,285
Income taxes and social contributions recoverable	8	75	430	51,601	28,802
Dividends receivable	14	1,580	-	48,869	21,100
Other receivables		2,698	68,263	17,627	82,553
<b>Total current assets</b>		<b>219,270</b>	<b>435,015</b>	<b>1,282,714</b>	<b>1,859,209</b>
<b>Noncurrent</b>					
Securities	5	-	-	2,840,047	3,074,592
Escrow accounts	6	-	-	187,542	187,411
Receivables	7	-	-	105,058	88,371
Accounts receivable from related parties	14	-	-	18,005	24,183
Related-party loans	14	49,213	44,974	139,301	127,048
Debentures	11	-	-	659,393	659,393
Third-party receivables		-	-	70,031	70,031
Returnable down payments	10	-	-	51,276	58,760
Judicial deposits		351	450	12,892	12,254
Recoverable taxes	8	3,395	2,647	6,888	4,651
Deferred taxes	9	-	-	204	372
Others		1,535	1,535	2,748	2,749
<b>Investments</b>					
Equity interests	12	411,486	564,294	1,429,233	1,561,307
Investment property		-	-	529,817	529,817
<b>Property, plant and equipment</b>	13	2,465	2,747	4,161,602	4,309,362
<b>Intangible assets</b>		2,288	2,952	60,229	67,166
<b>Right of use</b>	19	162	859	79,130	40,300
<b>Total noncurrent assets</b>		<b>470,895</b>	<b>620,458</b>	<b>10,353,396</b>	<b>10,817,767</b>
<b>Total assets</b>		<b>690,165</b>	<b>1,055,473</b>	<b>11,636,110</b>	<b>12,676,976</b>

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

## Prumo Logística S.A.

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

(In thousands of Reais)

	Note	Parent Company		Consolidated	
		09/30/2023	12/31/2022	09/30/2023	12/31/2022
<b>Liabilities</b>					
<b>Current</b>					
Trade payables	15	3,089	7,655	61,694	74,904
Loans, borrowings and debentures	16	-	-	702,967	746,426
Lease liabilities	19	1,204	1,667	10,275	6,027
Salaries and charges payable		22,675	27,111	67,815	70,525
Accounts payable to related parties	14	3	8	23,791	13,849
Customer advances		-	-	7,286	460
Taxes and contributions payable	17	3,622	8,426	28,738	23,861
Income tax and social contribution payable	17	-	-	57,059	16,108
Derivatives – hedge	27	-	-	915	324
Other accounts payable		-	-	23	1
<b>Total current liabilities</b>		<b>30,593</b>	<b>44,867</b>	<b>960,563</b>	<b>952,485</b>
<b>Noncurrent</b>					
Trade payables	15	-	-	-	152
Loans, borrowings, and debentures	16	-	-	12,322,103	12,961,517
Lease liabilities	19	-	246	76,026	39,124
Related-party loans	14	2,167,461	2,181,338	1,155,474	1,203,954
Liabilities towards third parties		-	-	19,880	19,880
Taxes and contributions payable	17	63,708	64,848	74,561	64,848
Provision for contingencies	18	-	-	13,064	13,260
Provision for investment devaluation	12	1,911,017	1,904,652	120,228	122,732
Deferred taxes	9	-	-	215,031	193,647
Other accounts payable		-	-	845	484
<b>Total noncurrent liabilities</b>		<b>4,142,186</b>	<b>4,151,084</b>	<b>13,997,212</b>	<b>14,619,598</b>
<b>Equity</b>					
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		818,670	804,794	818,670	804,794
Accumulated losses		(6,865,379)	(6,509,367)	(6,870,257)	(6,519,723)
<b>Equity attributable to owners of the Company</b>		<b>(3,482,614)</b>	<b>(3,140,478)</b>	<b>(3,487,492)</b>	<b>(3,150,834)</b>
<b>Non-controlling interests</b>		-	-	165,827	255,727
<b>Total equity</b>		<b>(3,482,614)</b>	<b>(3,140,478)</b>	<b>(3,321,665)</b>	<b>(2,895,107)</b>
<b>Total liabilities and equity</b>		<b>690,165</b>	<b>1,055,473</b>	<b>11,636,110</b>	<b>12,676,976</b>

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

## Prumo Logística S.A.

Condensed statements of operation

Periods of three and nine months ended on September 30, 2023 and 2022

(In thousands of Reais)

		Parent Company				
		Three-month period ended in		Nine-month period ended in		
Note		07/01/2023 to 09/30/2023	07/01/2022 to 09/30/2022	01/01/2023 to 09/30/2023	01/01/2022 to 09/30/2022	
<b>Operating income (expenses)</b>						
	General and administrative expenses	24	(21,824)	(18,439)	(62,451)	(59,421)
	Reversal (provision) for loss on receivables	-	-	(34)	49	(16)
	Other revenue	-	-	-	-	12
	Other expenses	-	-	(7)	-	(39)
	<b>Result before financial result</b>	<b>(21,824)</b>	<b>(18,480)</b>	<b>(62,402)</b>	<b>(59,464)</b>	
<b>Finance income (costs)</b>						
	Finance revenue	25	(34,868)	11,615	87,704	61,260
	Finance costs	-	(1,680)	(53,504)	(6,541)	(19,965)
		<b>(36,548)</b>	<b>(41,889)</b>	<b>81,163</b>	<b>41,295</b>	
	<b>Share of loss of equity-accounted investees</b>	12	(186,286)	(164,262)	(374,902)	(502,915)
	<b>Loss before taxes</b>	<b>(244,658)</b>	<b>(224,631)</b>	<b>(356,141)</b>	<b>(521,084)</b>	
	Current income tax and social contribution	17	-	430	-	-
	Deferred income tax and social contribution	17	-	-	129	-
	<b>Net loss for the period</b>	<b>(244,658)</b>	<b>(224,201)</b>	<b>(356,012)</b>	<b>(521,084)</b>	
<b>Income attributable to:</b>						
	Owners of the Company	21	(244,658)	(224,201)	(356,012)	(521,084)
	<b>Loss for the period</b>	<b>(244,658)</b>	<b>(224,201)</b>	<b>(356,012)</b>	<b>(521,084)</b>	
<b>Loss per share</b>						
	Basic and diluted net income/loss per common share (in R\$)	(0.65066)	(0.59625)	(0.94680)	(1.38580)	

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

## Prumo Logística S.A.

Condensed statements of operation

Periods of three and nine months ended September 30, 2023 and 2022

(In thousands of Reais)

		Consolidated			
		Three-month period ended in		Nine-month period ended in	
Note		07/01/2023 to 09/30/2023	07/01/2022 to 09/30/2022	01/01/2023 to 09/30/2023	01/01/2022 to 09/30/2022
	Net service revenue	381,444	288,088	1,092,304	738,325
	Cost of services provided	(196,391)	(160,098)	(559,368)	(427,602)
	<b>Gross profit</b>	<b>185,053</b>	<b>127,990</b>	<b>532,936</b>	<b>310,723</b>
	<b>Operating income (expenses)</b>				
	General and administrative expenses	(73,428)	(60,235)	(198,996)	(182,551)
	Reversal of (allowance for) doubtful accounts	(566)	2,477	(787)	(8,612)
	Asset impairment	-	-	-	16,344
	Reversal of the provision for losses on returnable down payments	351	-	(159)	4,389
	Other revenue	1,282	887	1,618	4,918
	Other expenses	(1,829)	(10,010)	(27,891)	(16,411)
	<b>Profit before finance income/costs</b>	<b>110,863</b>	<b>61,109</b>	<b>306,721</b>	<b>128,800</b>
	<b>Finance income (costs)</b>				
	Finance revenue	(33,929)	29,916	789,790	663,504
	Finance costs	(327,630)	(339,858)	(1,453,525)	(1,421,030)
	<b>Share of profit (loss) of equity-accounted investees</b>	<b>(361,559)</b>	<b>(309,942)</b>	<b>(663,735)</b>	<b>(757,526)</b>
	<b>Loss before taxes</b>	<b>(2,214)</b>	<b>8,354</b>	<b>22,859</b>	<b>34,309</b>
	<b>Loss before taxes</b>	<b>(252,910)</b>	<b>(240,479)</b>	<b>(334,155)</b>	<b>(594,417)</b>
	Current income tax and social contribution	(21,441)	(2,301)	(57,059)	(7,904)
	Deferred income tax and social contribution	8,326	1,272	(27,899)	27,058
	<b>Loss for the period</b>	<b>(266,025)</b>	<b>(241,508)</b>	<b>(419,113)</b>	<b>(575,263)</b>
	<b>Income attributable to:</b>				
	Owners of the Company	(242,835)	(224,705)	(350,534)	(516,528)
	Noncontrolling shareholders	(23,190)	(16,803)	(68,579)	(58,735)
	<b>Loss for the period</b>	<b>(266,025)</b>	<b>(241,508)</b>	<b>(419,113)</b>	<b>(575,263)</b>
	<b>Loss per share</b>				
	Basic and diluted net income/loss per common share (in R\$)	(0.64581)	(0.59759)	(0.93223)	(1.37368)

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 nine months ended September 30, 2023 and 2022  
(In thousands of Reais)

	Parent Company			
	Three-month period ended in		Nine-month period ended in	
	07/01/2023 to 09/30/2023	07/01/2022 to 09/30/2022	01/01/2023 to 09/30/2023	01/01/2022 to 09/30/2022
<b>Loss for the period</b>	(244,658)	(224,201)	(356,012)	(521,084)
<b>Other comprehensive income from continuing operations</b>				
Items that can be subsequently reclassified to income (net of taxes):				
Accumulated conversion adjustments	9,246	(24,105)	26,424	(240,315)
Gain on <i>hedge operation</i>	1,852	1,368	(1,857)	(4,574)
Loss in percentage change in PDA investee	(10,690)	1	(10,691)	(7,660)
Effect on the issuance of shares with no par value in Vast	-	-	-	(22,182)
<b>Total comprehensive loss for the period</b>	<b>(244,250)</b>	<b>(246,937)</b>	<b>(342,136)</b>	<b>(795,815)</b>

	Consolidated			
	Three-month period ended in		Nine-month period ended in	
	07/01/2023 to 09/30/2023	07/01/2022 to 09/30/2022	01/01/2023 to 09/30/2023	01/01/2022 to 09/30/2022
<b>Loss for the period</b>	(266,025)	(241,508)	(419,113)	(575,263)
<b>Other comprehensive income from continuing operations</b>				
Items that may be subsequently reclassified to income (net of taxes):				
Accumulated conversion adjustments	9,246	(24,105)	26,424	(240,315)
Gain on <i>hedge operation</i>	1,852	1,368	(1,857)	(4,574)
Loss in percentage change in PDA investee	(10,690)	1	(10,691)	(7,660)
Effect on the issuance of shares with no par value in Vast	-	-	-	(22,182)
<b>Total comprehensive loss for the period</b>	<b>(265,617)</b>	<b>(264,244)</b>	<b>(405,237)</b>	<b>(849,994)</b>
<b>Comprehensive loss attributable to:</b>				
Owners of the Company	(242,427)	(247,441)	(336,658)	(791,259)
Noncontrolling shareholders	(23,190)	(16,803)	(68,579)	(58,735)

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

## Prumo Logística S.A.

Condensed statements of changes in equity (parent company and consolidated)  
Nine-month period ended September 30, 2023 and 2022  
(In thousands of Reais)

	Capital Reserve					Other comprehensive income					Accumulated losses	Equity - parent Company	Others	Total	Non-controlling interests	Total equity
	Share capital	Goodwill on share issuance	Options options granted	Expenses relating to share issuances	Loss on downstream merger of subsidiary shares	Resulting capital reserve - Ferropport	Siemens subscription bonus -effect	Gain/(loss) on change in percentage holding in investee	Asset and liability valuation adjustment / due to loss of control	Accumulated						
<b>Balance on January 1, 2022</b>	<b>3,292,821</b>	<b>266,974</b>	<b>63,336</b>	<b>(31,844)</b>	-	<b>125,182</b>	<b>13,231</b>	<b>539,512</b>	<b>836</b>	<b>361,848</b>	<b>(5,992,210)</b>	<b>(1,360,314)</b>	<b>(14,059)</b>	<b>(1,374,373)</b>	<b>518,066</b>	<b>(856,307)</b>
Net income for the period	-	-	-	-	-	-	-	-	-	-	(521,084)	(521,084)	4,556	(516,528)	(58,735)	(575,263)
Downstream merger	-	-	-	-	(1,124,252)	-	-	-	-	-	-	(1,124,252)	-	(1,124,252)	(27,729)	(1,151,981)
Accumulated conversion adjustments	-	-	-	-	-	-	-	-	-	(240,315)	-	(240,315)	-	(240,315)	(90,011)	(330,326)
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	-	-	-	-	-	-	-	-	(4,574)	-	-	(4,574)	-	(4,574)	(2,600)	(7,174)
Capital reduction at Oiltanking	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(20,735)	(20,735)
Loss in percentage change in investee PDA	-	-	-	-	-	-	-	(7,660)	-	-	-	(7,660)	-	(7,660)	7,660	-
Shares repurchase - GNA Group	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(142,268)	(142,268)
Deferred adjustment and others	-	-	-	-	-	-	-	-	-	-	-	-	-	-	372	372
<b>Balance on September 30, 2022</b>	<b>3,292,821</b>	<b>266,974</b>	<b>63,336</b>	<b>(31,844)</b>	<b>(1,027,192)</b>	<b>125,182</b>	<b>13,231</b>	<b>509,670</b>	<b>(3,738)</b>	<b>121,533</b>	<b>(6,513,294)</b>	<b>(3,183,321)</b>	<b>(9,503)</b>	<b>(3,192,824)</b>	<b>184,020</b>	<b>(3,008,804)</b>
<b>Balance on January 1, 2023</b>	<b>3,292,821</b>	<b>266,974</b>	<b>63,336</b>	<b>(31,844)</b>	<b>(1,027,192)</b>	<b>125,182</b>	<b>13,231</b>	<b>509,670</b>	<b>(1,234)</b>	<b>157,945</b>	<b>(6,509,367)</b>	<b>(3,140,478)</b>	<b>(10,356)</b>	<b>(3,150,834)</b>	<b>255,727</b>	<b>(2,895,107)</b>
Loss for the period	-	-	-	-	-	-	-	-	-	-	356,012	(356,012)	5,478	(350,534)	(68,579)	(419,113)
Accumulated conversion adjustments	-	-	-	-	-	-	-	-	-	26,424	-	26,424	-	26,424	140	26,564
Shares repurchase - GNA Group	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(30,986)	(30,986)
Loss in percentage change in investee PDA	-	-	-	-	-	-	-	(10,691)	-	-	-	(10,691)	-	(10,691)	10,691	-
Recognition of hedge via equity income method	-	-	-	-	-	-	-	-	(1,857)	-	-	(1,857)	-	(1,857)	(997)	(2,854)
Deferred adjustment and others	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(169)	(169)
<b>Balance on September 30, 2023</b>	<b>3,292,821</b>	<b>266,974</b>	<b>63,336</b>	<b>(31,844)</b>	<b>(1,027,192)</b>	<b>125,182</b>	<b>13,231</b>	<b>498,979</b>	<b>(3,091)</b>	<b>184,369</b>	<b>(6,865,379)</b>	<b>(3,482,614)</b>	<b>(4,878)</b>	<b>(3,487,492)</b>	<b>165,827</b>	<b>(3,321,665)</b>

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

## Prumo Logística SA

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

	Parent Company		Consolidated	
	01/01/2023 to 09/30/2023	01/01/2022 to 09/30/2022	01/01/2023 to 09/30/2023	01/01/2022 to 09/30/2022
<b>Cash flows from operating activities</b>				
Net income (loss) before income and social contribution taxes	(356,141)	(521,084)	(334,155)	(594,417)
Adjustments to:				
Depreciation and amortization	1,066	1,064	199,815	182,229
Reversal of (provision for) receivables loss	(49)	-	159	(4,389)
Write-off of property, plant and equipment	32	32	787	16,344
Share of profit (loss) of equity-accounted investees	374,902	502,915	(22,859)	(34,309)
Monetary and exchange variation and interest	(52,987)	(47,101)	557,447	1,064,362
(Reversal of) / provision for loss of returnable down payments	-	16	-	8,612
Asset impairment	-	-	-	(16,344)
Amortization of lease right-of-use	903	892	13,516	2,451
Amortization of transaction costs	-	-	49,276	92,438
Provision for bonuses	17,485	22,851	44,677	42,217
Straight-line revenue	-	-	(24,149)	(23,606)
Provision for (reversal of) contingencies	-	-	96	357
<b>Adjusted net income</b>	<b>(14,789)</b>	<b>(40,415)</b>	<b>484,610</b>	<b>735,945</b>
<b>(Increase) decrease in assets and increase (decrease) in liabilities:</b>				
Receivables	-	-	(34,874)	(469)
Returnable down payments	-	-	7,484	1,744
Judicial deposits	-	-	(362)	(418)
Recoverable taxes	(7,047)	(3,783)	(26,173)	(1,346)
Accounts receivable from related parties	(58)	(884)	(5,596)	(43,470)
Prepaid expenses	18	-	(4,770)	(755)
Miscellaneous advances	(968)	-	(2,888)	-
Other receivables	66,617	2,795	65,296	5,752
Trade payables	(4,566)	(8,304)	(13,362)	(5,841)
Accounts payable to related parties	-	-	9,942	(4,047)
Taxes and contributions payable	(5,944)	(3,375)	97,575	9,783
Salaries and charges payable	(21,921)	(37,337)	(46,975)	(58,020)
Customer advances	-	3	6,826	(2,131)
Liabilities towards third parties	-	-	7,290	-
Tax paid	-	-	(42,034)	(12,850)
Other accounts payable	(5)	-	-	(10,675)
<b>Net cash provided by (used in) operating activities</b>	<b>11,337</b>	<b>(91,300)</b>	<b>501,989</b>	<b>613,202</b>
<b>Cash flows produced by investment activities</b>				
Acquisition of property, plant and equipment	(120)	(163)	(114,052)	(50,442)
Intangible assets	-	-	(313)	(778)
Investment property	-	-	-	(2,922)
Repurchase of shares - GNA	-	-	(29,634)	-
Acquisition participation of non-controlling shareholders	-	-	-	(1,303,010)
Dividends receivables	-	-	197,209	119,977
Capital decrease of subsidiary	-	(788,710)	(72,901)	(20,735)
Shares repurchase - minority	55,307	7,072	-	(4,415)
Capital decrease of subsidiary	-	62,441	-	-
Advance for future capital increase in subsidiary	(258,286)	-	-	-
Marketable securities	36,593	(32,338)	461,005	(3,019,230)
Loans received from related parties - Principal	34,602	840,214	-	74,098
<b>Net cash from investing activities</b>	<b>(131,904)</b>	<b>88,516</b>	<b>441,314</b>	<b>(4,207,457)</b>
<b>Cash flows from financing activities</b>				
Hedge effect	-	-	(8,105)	-
Interest paid	-	-	(1,102,564)	(961,361)
Borrowing costs	-	-	-	(256,301)
Restricted cash	2,604	(2,458)	233,997	(151,104)
Payment of lease liabilities	(602)	(243)	(17,682)	(2,996)
Escrow accounts	-	-	253,171	(133,207)
Loans from third parties	-	-	-	6,409,785
Loans settled with third parties	-	-	(206,684)	(1,295,258)
<b>Net cash provided by (used) in financing activities</b>	<b>2,002</b>	<b>(2,701)</b>	<b>(847,867)</b>	<b>3,609,558</b>
<b>Increase (decrease) in cash and cash equivalents</b>	<b>(118,565)</b>	<b>(5,485)</b>	<b>95,436</b>	<b>15,303</b>
At beginning of period	271,538	186,318	437,639	305,567
At end of period	152,973	180,833	533,004	313,001
Exchange variance on cash and cash equivalents	-	-	71	7,869
<b>Increase (decrease) in cash and cash equivalents</b>	<b>(118,565)</b>	<b>(5,485)</b>	<b>95,436</b>	<b>15,303</b>

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  
On September 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 September 30, 2023, the Company's consolidated equity value is negative by R\$8.78 per share (R \$ 7.91 on December 31, 2022), presenting consolidated loss in the period of R\$ 419,113 (consolidated loss of R\$ 575,263 as of September 30, 2022) and consolidated positive working capital of R\$ 322,151 (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 .**

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### **Vast Infraestrutura S.A.** (“Vast” - formerly known as Açu Petróleo S.A.)

By way of its subsidiary Açu 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”) with the aim of discussing 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”), within the scope of the LNG Sale and Purchase Agreement (“LNG SPA”) and the Short Term LNG Sale and Purchase Agreement (“Short Term LNG SPA”), both signed between bpGM and UTE GNA I. Lastly, on March 1, 2023, UTE GNA I submitted its opening arguments to the Arbitration Tribunal, and on June 14, 2023 bpGM will present its defense. From now until November 2023 is the phase for presenting documents relevant to the arbitration procedure between the parties.

UTE GNA I is in discussion with BP Gas Marketing (“bpGM”) – part of the BP economic group, its supplier of liquefied natural gas, regarding the interpretation of the pricing mechanism of the LNG Sale and Purchase Agreement, signed by and between bpGM and the Company, on November 17, 2017. The Company continues to comply with all obligations set out in the contracts signed with bpGM. In this spirit, the Company paid, on March 7, 2022 and March 11, 2022, the amounts

## **Prumo Logística SA .**

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under discussion to bpGM, reserving the right to be reimbursed for any payment in excess of the amount due, including interest.

UTE GNA I informs 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..

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

### **a. Operational continuity**

The condensed interim financial information was 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\$ 167,001 in the parent company and R\$ 179,128 in the consolidated on September 30, 2023 (net loss in the period of R\$ 134,865 in the parent company and R\$ 144,671 in the consolidated on September 30 of 2022) and has a positive working capital of R\$ 12,218 in the parent company and R\$ 24,966 in the consolidated for the period ended September 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 in the amount of R\$407,708 for the period ended September 30, 2023 (and a net loss of R\$ 340,077 on September 30, 2022), and on that date, it has a negative working capital of R\$ 329,021 (R\$ 3,098,543 on December 31, 2022).

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.

## **Prumo Logística SA .**

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On June 21, 2023, the amount of debt corresponding to a realization period exceeding 12 months was duly reclassified to non-current liabilities, because of which the capital contribution from shareholders to cure the covenants was disregarded, as mentioned above.

We emphasize that the start of commissioning of UTE GNA II is scheduled for the first half of 2024, a fact that will allow sharing of costs of UTE GNA I with a significant improvement in the Company's operating margin. Furthermore, the operating margin is positively impacted annually by the combined effect of fixed revenues indexed to the IPCA, balanced by fixed costs and general expenses evolving below inflation. Finally, the amortization of the outstanding debt balance results in a decreasing interest expense profile each year.

The assessment of future cash flows demonstrates that the Company will have a gradually improved cash generation over the periods, sufficient to pay the debt installments and its short and long-term commitments. Therefore, management considers in its best estimate that the risk of occurrence of any defaults and consequent Operational Continuity are mitigated.

## Prumo Logística SA .

Notes to the condensed individual and consolidated interim financial information  
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### 2 . Companies of Prumo Group

	Country	Equity interest	
		09/30/2023	12/31/2022
<b>Direct subsidiaries</b>			
Porto do Açú Operations SA (“Porto do Açú”) (a)	Brazil	98.33 %	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%
FP Par Ltd.	Brazil	100%	100%
FP Newco SA	Brazil	100%	100%
<b>Indirect subsidiaries</b>			
Ferroport Logística Comercial Exportadora SA (d)	Brazil	50.00%	50.00%
Vast Infraestrutura SA (“Vast”) (e)	Brazil	80.00%	80.00%
Açú Petróleo Luxembourg SARL (“AP Lux”) (e)	Brazil	80.00%	80.00%
Vast Terminais e Dutos SA (Vast Terminais)	Brazil	80.00%	-
GSA - Grussaí Siderúrgica do Açú Ltda. (“GSA”)	Brazil	99.99 %	99.99 %
Fazenda Caruara SA Environmental Reserve (“Caruara Environmental Reserve”)(f)	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”) (g)	Brazil	50.00%	50.00%
Prumo Participações e Investimentos SA (“Prumo Participações”)	Brazil	100.00%	100.00%
Ferroport Serviços Ltda	Brazil	100.00%	100.00%
Açú Maritime Fuel Terminal Ltda	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) 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;

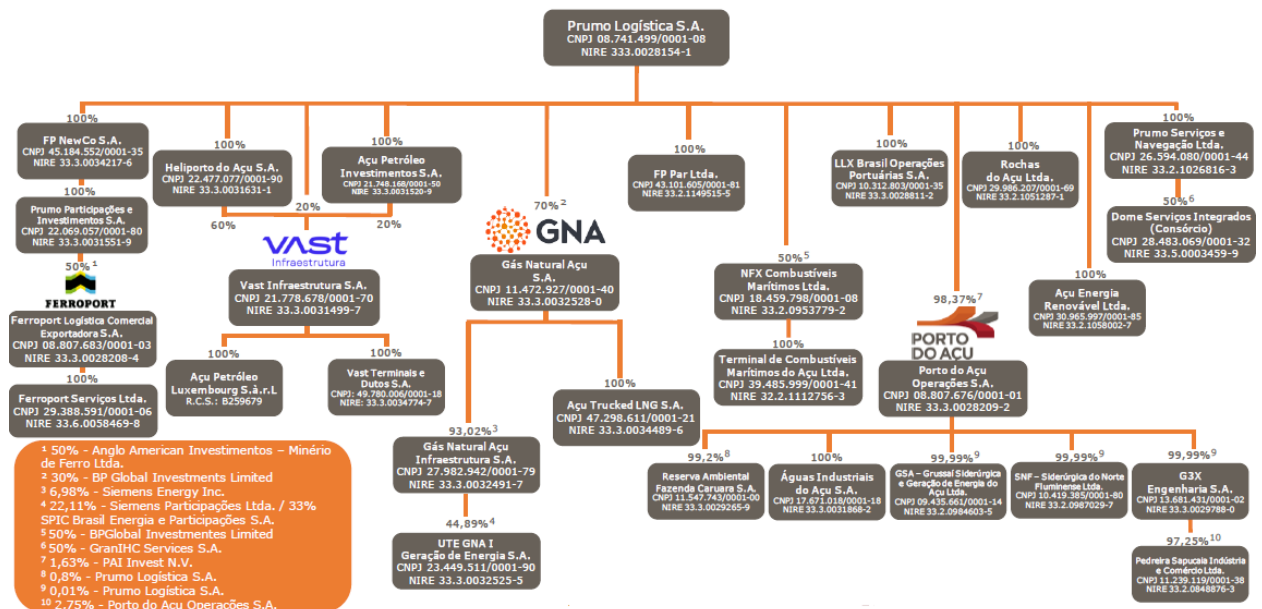
(f) Undertaking jointly controlled by Porto do Açú, with a 0.83% interest in Prumo;

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



## Prumo Logística SA .

Notes to the condensed individual and consolidated interim financial information  
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## **Prumo Logística SA .**

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### **3. Basis of preparation and presentation of interim financial informations**

#### 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

On September 30, 2023 and December 31, 2022

*(In thousands of Reais, unless otherwise noted)*

On November 15, 2023 the Company's Management authorized the completion and disclosure of the interim financial statements for the period ended September 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.

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.

## **Prumo Logística SA .**

Notes to the condensed individual and consolidated interim financial information

On September 30, 2023 and December 31, 2022

*(In thousands of Reais, unless otherwise noted)*

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 S.A.

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### 4. Accounting policies

In the preparation of this interim financial information for the period ended September 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	
	09/30/2023	12/31/2022	09/30/2023	12/31/2022
Cash and banks	68	70,035	241,907	121,411
<b>Cash equivalents</b>				
CDBs	152,957	201,605	205,755	258,828
Compromised operations	-	-	85,412	57,529
	<b>152,957</b>	<b>201,605</b>	<b>291,167</b>	<b>316,357</b>
Provision for estimated loss (-)	(52)	(102)	(70)	(129)
	<b>152,905</b>	<b>201,503</b>	<b>291,097</b>	<b>316,228</b>
<b>Total Cash and cash equivalents</b>	<b>152,973</b>	<b>271,538</b>	<b>533,004</b>	<b>437,639</b>

Cash equivalents are funds invested in bank deposit certificates (CDBs) and operations underlying government bonds, 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.

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.

## Prumo Logística S.A.

Notes to the condensed individual and consolidated interim financial information

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### b) Marketable securities

	Parent company		Consolidated	
	09/30/2023	12/31/2022	09/30/2023	12/31/2022
Sovereign debt securities (a)	11,665	48,258	11,665	48,258
Foreign exchange FI (b)	-	-	87,900	269,226
Promissory notes indexed to credit (c)	-	-	2,998,620	3,241,706
	<b>11,665</b>	<b>48,258</b>	<b>3,098,185</b>	<b>3,559,190</b>
Current	11,665	48,258	258,138	484,598
Noncurrent	-	-	2,840,047	3,074,592

(a) Public securities issued by the National Treasury were purchased through the Fundo Exclusivo at Bradesco. These financial investments have maturities of more than three months and are presented in current assets due to the expectation of realization in the short term.

(b) The Foreign Exchange Investment Fund is managed by Banco BNP Paribas. The Company designated the investments in this fund because they represent investments that the Company intends to hold for a period of more than 90 days for strategic purposes. Its financial rating is fair value through profit or loss. In turn, its gains and losses impact the Company's results.

As determined 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 resources issued by the linked credit note ("CLN") with Itaú and Santander banks to internalize the resources and financing with Vast., through a linked operation in Brazil. Itaú and Santander banks used the resources assigned to them by the Company, through the Export Credit Note (NCE) and Foreign Exchange Debenture instruments with Itaú and Santander, as per Note 16 – Loans, Financing and Debentures.

This linked credit note does not oblige banks to use their own resources to settle any investment amounts, therefore, for the settlement of investments, payment is required through the Export Credit Notes ("NCE") instrument and foreign exchange debentures.

## Prumo Logística S.A.

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### c) Restricted cash

	Parent company		Consolidated	
	09/30/2023	12/31/2022	09/30/2023	12/31/2022
Restricted cash	34,236	36,840	56,310	290,307
	<b>34,236</b>	<b>36,840</b>	<b>56,310</b>	<b>290,307</b>

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 Açú, as established in Annex I of the financing agreement, signed with Porto's creditors from Açú. 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\$34,236 (R\$36,840 as of December 31, 2022)

## Prumo Logística S.A.

Notes to the condensed individual and consolidated interim financial information  
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### 6 . Escrow accounts

	<b>Consolidated</b>	
	<b>09/30/2023</b>	<b>12/31/2022</b>
Açu Port (a)	3,762	3,344
GSA	35	23
Vast (b)	184,160	184,157
Prumo Participações (c)	55,004	143,288
GNA Infra (d)	-	160,689
FP Newco	33	<b>3,999</b>
	<b>242,994</b>	<b>495,500</b>
Provision for expected loss - DV	(5)	(45)
	<b>242,989</b>	<b>495,455</b>
Current	55,447	308,044
Noncurrent	187,542	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.



## Prumo Logística S.A.

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### 7. Receivables

	<b>Consolidated</b>	
	<b>09/30/2023</b>	<b>12/31/2022</b>
Assignment of real surface rights (a)	127,134	115,013
Port services (b)	46,921	19,332
Oil transshipment services (c)	109,811	93,526
Others	4,091	983
	<b>287,957</b>	<b>228,854</b>
Provision for estimated losses (-)	(821)	(741)
	<b>287,136</b>	<b>228,113</b>
Current	182,078	139,742
Noncurrent	105,058	88,371

- (a) Assignment of the right to surface land in Porto do Açú relating to clients: Technip , NOV, Intermoor , Edson Chouest , Oceanpact , NFX, VIX Logística, Minas Gusa and GNA II.  
(b) Port services include storage of loose cargo, solid bulk project cargo, weighing and reception services; It is  
(c) Oil transshipment services relating to the subsidiary Vast.

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 S.A.

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### 8. Recoverable taxes

	Parent company		Consolidated	
	09/30/2023	12/31/2022	09/30/2023	12/31/2022
Services tax ("ISS")	7	7	685	61
Tax levied on the circulation of goods and services ("ICMS")	-	-	1,236	1,383
Income tax withheld at source ("IRRF")	13,966	7,666	46,313	28,956
CSLL withheld at source ("CSRF")	-	-	90	44
Income tax on loan	3,391	2,642	3,391	2,642
Non-cumulative credit ("PIS") (a)	-	-	1,702	4,046
Non-cumulative credit ("COFINS") (a)	-	-	3,003	15,587
Services tax ("ISS")	201	203	1,195	1,217
<b>Total recoverable taxes</b>	<b>17,565</b>	<b>10,518</b>	<b>57,615</b>	<b>53,936</b>
Current	14,170	7,871	50,727	49,285
Noncurrent	3,395	2,647	6,888	4,651
<b>IRPJ and CSLL recovered</b>				
Income tax and social contribution ("IRPJ/CSLL")	<b>75</b>	<b>430</b>	<b>51,601</b>	<b>28,802</b>
Current	75	430	51,601	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 September 30, 2023, in the amount of R\$4,706 recorded in short term.

## Prumo Logística S.A.

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### 9. Deferred taxes

The deferred income tax and social contribution assets of R\$204 and liabilities of R\$215,031, totaling the net amount of R\$214,827 on September 30, 2023 (R\$(193,275) on December 31, 2022), and break down as follows:

	Parent company		Consolidated	
	09/30/2023	12/31/2022	09/30/2023	12/31/2022
<b>Deferred tax asset</b>				
Tax loss carryforwards	89,809	88,925	1,633,535	1,471,317
Negative basis of social contribution	38,452	35,602	595,479	534,292
Adjustment Law 11638/07 – RTT (a)	-	-	9,269	15,124
Provision for profit-sharing	-	-	5,411	5,682
Capitalized interest	-	-	(14,329)	-
Provision for devaluation of investments	-	-	7,116	7,116
Allowance for estimated credit losses	-	-	16,079	15,900
Provision for other fees	-	-	2,666	2,666
Linear Revenue Deferral	-	-	(39,891)	-
Deferral of PIS and COFINS - Linear Revenue	-	-	3,690	-
Provision for exchange variation não realizada	-	-	(103,351)	(65,818)
Provision (reversal) loss without fixed assets	-	-	25,061	29,188
provision for contingencies	-	-	394	460
Appropriation of PIS and COFINS Credit	-	-	16,808	17,093
Depreciation Rate Difference	-	-	(13,490)	(12,461)
Losses on Variable Income Operations	-	-	3,399	2,708
Others	-	4,403	13,649	8,970
<b>Total deferred tax credit assets</b>	<b>128,261</b>	<b>128,930</b>	<b>2,161,495</b>	<b>2,032,237</b>
Deferred IR not recognized (b)	(128,261)	(128,930)	(2,161,291)	(2,031,865)
<b>Total deferred tax assets recognized</b>	<b>-</b>	<b>-</b>	<b>204</b>	<b>372</b>
<b>Deferred tax liability</b>				
Temporary differences - GNA Infra	-	-	(24,726)	(24,726)
Liability base difference – Vast Infraestrura	-	-	(190,305)	(168,921)
<b>Total deferred tax liabilities</b>	<b>-</b>	<b>-</b>	<b>(215,031)</b>	<b>(193,647)</b>
<b>Total deferred taxes</b>	<b>-</b>	<b>-</b>	<b>(214,827)</b>	<b>(193,275)</b>

(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 IR arising from tax losses and consolidated negative base, in the amount of R\$(2,161,291), being that: Prumo in the amount of R\$(130,927), Porto do Açú R\$( 1,668 708 ), Prumo Participações R \$ ( 238,945 ), Açú Petróleo Investimentos R\$( 1,44,467 ), and others due to the lack of concrete expectation of future taxable results and others .

## Prumo Logística S.A.

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### 10. Returnable down payments

	Consolidated				
	12/31/2022	(Receipts)	Reversal of Provision for loss (*)	Restatement	09/30/2023
Port of Açú	58,760	(8,644)	(159)	1,319	51,276
	<b>58,760</b>	<b>(8,644)</b>	<b>(159)</b>	<b>1,319</b>	<b>51,276</b>

	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
	<b>58,744</b>	<b>196</b>	<b>(12,937)</b>	<b>4,389</b>	<b>7,828</b>	<b>58,760</b>

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

Between 2011 and 2015, Porto do Açú, through private agreements, acquired the rights to the areas they occupied from several owners/possessors, with the aim of enabling the immediate receipt of compensation by the former occupants, as well as friendly eviction of areas destined for the development of projects in the Industrial District of São João da Barra. Due to the conclusion of private agreements – and consequent advance payments to property owners/possessors – the Company now has the right to collect for itself the amounts deposited in court in the expropriation processes relating to these properties.

In the 3rd quarter of 2023, Porto do Açú recovered, through withdrawals in expropriation processes, the amount of R\$8,644 (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\$54,155 (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\$2,879 (R\$2,721 on 31 December 2022) referring to cases with a prognosis of remote.

## Prumo Logística S.A.

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### 11. OSX Debentures

	<u>Consolidated</u>	
	<u>09/30/2023</u>	<u>12/31/2022</u>
Debentures	659,393	659,393
DIP Loans	10,961	10,961
	<u><b>670,354</b></u>	<u><b>670,354</b></u>
(-) Impairment	(10,961)	(10,961)
<b>Total</b>	<u><b>659,393</b></u>	<u><b>659,393</b></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 Açu 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 Açu 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 referring to the DIP loan; (iii) R\$12,507 related to the transmission line; (iv) R\$34,580 relating to the assignment of real surface rights, the balance of which 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 S.A.**

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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 from the Transmission Line will be added to the Investment Properties Asset and must be recovered in the future through the respective operations, in accordance with accounting standard CPC 01 and details disclosed in explanatory note nº 15 – Fixed assets – Impairment test

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\$823,796 until September 30, 2023 (R\$682,762 on December 31, 2022) relating to the transaction, as well as establishing a provision for loss of recoverable value in the amount of R\$10,961 related to the assignment values of the recognized real surface right and 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 September 30, 2023.

## Prumo Logística S.A.

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### 12. Investments

#### a) Equity interests

Direct subsidiaries (including joint ventures)	%	Number of shares/quotas (thousands)	September 30, 2023										
			Assets	Liabilities	Equity	Capital Share	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	98.33%	4,385,484	4,924,065	5,409,022	(484,957)	4,385,484	225,400	1,369	-	20,131	104	-	(5,117,445)
LLX Brazil	100.00%	104,780	850	-	850	104,780	-	-	-	-	-	-	(103,930)
FP Newco	100.00%	90	560,070	634,475	(74,405)	1	-	-	-	(58,843)	-	-	(15,563)
NFX	50.00%	73,430	624,185	513,732	110,453	155,930	-	-	-	-	-	-	(45,477)
Vast	20.00%	447,042	5,494,401	6,139,949	(645,548)	110,915	-	-	(1,124,251)	17,718	-	259,357	90,713
Açú Petróleo Investimentos	100.00%	898	1,317	707,612	(706,295)	898	5	-	(224,850)	655	(132,093)	52,739	(403,649)
GNA	70.00%	367,377	480,225	3,856	476,369	630,440	-	-	377,866	-	-	(3,997)	(527,940)
Prumo Services and Navigation	100.00%	11,336	107,847	86,070	21,777	14,915	-	-	-	-	-	-	6,862
Heliport	100.00%	353,881	3,314	387,806	(384,492)	353,881	9	-	(674,551)	1,535	(16,634)	(117,746)	69,014
Açú Rocks	99.00%	1	1	-	1	1	-	-	-	-	-	-	-
FP Par Ltda	100.00%	1	-	-	-	-	-	-	-	-	-	-	-
Açú Energia	99.00%	1	1	-	1	1	-	-	-	-	-	-	-

## Prumo Logística S.A.

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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 S.A.

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### b) Changes - Parent Company

Direct subsidiaries	12/31/2022	Capital increase (decrease)	Advance for future capital increase - AFAC	Gain/loss by exchange-reflex variation	Unrealized profit	Others	Provision for loss on investments	Equity	09/30/2023
Port of Açú	-	632,277	(374,007)	(10,690)	-	-	170,428	(418,008)	-
LLX Brazil	840	-	-	-	-	-	-	10	850
Prumo Holdings	-	-	-	-	2,503	-	(2,503)	-	-
NFX	38,585	-	-	-	-	-	-	16,641	55,226
Vast	-	-	-	5,285	-	(1,104)	(22,331)	18,150	-
Açu Petróleo Investimentos	-	-	5	5,285	-	-	27,553	(32,843)	-
Natural Gas (i)	510,055	(55,307)	-	-	-	(4,386)	-	(116,900)	333,462
Heliport	-	-	9	15,854	-	-	(70,288)	54,425	-
Plumb Navigation Service	14,639	-	-	-	-	-	-	7,134	21,773
FP Newco	-	-	-	-	-	-	(96,493)	96,493	-
Others	175	-	-	-	-	4	-	(4)	175
	<b>564,294</b>	<b>576,970</b>	<b>(373,993)</b>	<b>15,734</b>	<b>2,503</b>	<b>(5,486)</b>	<b>6,366</b>	<b>(374,902)</b>	<b>411,486</b>

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	-
Açu 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
	<b>1,191,571</b>	<b>243,322</b>	<b>439,655</b>	<b>67,219</b>	<b>(203,848)</b>	<b>3,282</b>	<b>(1,124,252)</b>	<b>(2,071)</b>	<b>533,128</b>	<b>(583,712)</b>	<b>564,294</b>

(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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On September 30, 2023, the balance of consolidated equity interests is R\$1,429,233 (R\$1,561,307 on December 31, 2022).

The consolidated value in investments is composed as follows:

- 1) R\$55,226 (R\$38,585 on December 31, 2022) refers to Prumo's interest in the company NFX;
- 2) R\$970,836 (R\$1,006,574 on December 31, 2022) refers to the interest in Ferroport, with R\$971,224 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\$403,167 (R\$516,141 on December 31, 2022) refers to Prumo's indirect participation in GNA I; and
- 4) R\$4 (R\$7 on December 31, 2022) denotes other investments.

On September 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.

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### 13. Property, plant and equipment

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

	Consolidated	
	09/30/2023	12/31/2022
Prumo	2,465	2,747
Porto do Açú	2,648,479	2,677,846
Reserva Ambiental Caruara	15,963	16,022
Pedreira Sapucaia	462	462
Vast	1,461,595	1,588,165
GNA	14,119	7,414
GNA Infra	850	878
Águas Industriais	7,563	7,742
Prumo Serviços de Navegação	10,106	8,086
	<b>4,161,602</b>	<b>4,309,362</b>

	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%	
<b>Balance on 12/31/2022</b>	<b>3,642,147</b>	<b>207,052</b>	<b>214,111</b>	<b>161,066</b>	<b>79,534</b>	<b>1,363</b>	<b>4,089</b>	<b>4,309,362</b>
Addition	944	-	242	3,214	107,663	(1,215)	77	110,925
Transfer	59,172	-	42,621	3,052	(104,845)	-	-	-
Write-off	-	-	(988)	(736)	474	-	(22)	(1,272)
Conversion effect	(52,282)	(4,825)	(290)	(4,611)	(1,915)	-	-	(63,923)
Depreciation	(153,084)	-	(11,652)	(28,307)	-	-	(447)	(193,490)
<b>Balance on 09/30/2023</b>	<b>3,496,897</b>	<b>202,227</b>	<b>244,044</b>	<b>133,678</b>	<b>80,911</b>	<b>148</b>	<b>3,697</b>	<b>4,161,602</b>
Cost	4,714,088	202,227	352,219	396,582	80,911	148	5,596	5,751,771
Accumulated depreciation	(1,217,191)	-	(108,175)	(262,904)	-	-	(1,899)	(1,590,169)
<b>Balance on 09/30/2023</b>	<b>3,496,897</b>	<b>202,227</b>	<b>244,044</b>	<b>133,678</b>	<b>80,911</b>	<b>148</b>	<b>3,697</b>	<b>4,161,602</b>

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	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%	
<b>Balance on 12/31/2021</b>	<b>3,901,535</b>	<b>215,382</b>	<b>215,882</b>	<b>198,765</b>	<b>59,913</b>	<b>1,127</b>	<b>3,116</b>	<b>4,595,720</b>
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)
<b>Balance on 12/31/2022</b>	<b>3,642,147</b>	<b>207,052</b>	<b>214,111</b>	<b>161,066</b>	<b>79,534</b>	<b>1,363</b>	<b>4,089</b>	<b>4,309,362</b>
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)
<b>Balance on 12/31/2022</b>	<b>3,642,147</b>	<b>207,052</b>	<b>214,111</b>	<b>161,066</b>	<b>79,534</b>	<b>1,363</b>	<b>4,089</b>	<b>4,309,362</b>

- Construction contracts in progress

At Porto do Açu, the balance of works in progress on September 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\$9,695 (R\$25,196 on September 31, 2023). December 2022).

- Recoverable value test for non-current assets ('impairment')

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. As a result of the vote in the STF for the constitutionality of the FEEF/FOT contribution, GNA Infra, a direct investee of the Company, carried out an assessment of the recoverability of its investment in the jointly-controlled subsidiary UTE GNA I on September 30, 2023.

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 the assessment base date, the Company used the value in use based on the assumptions listed below, which include internal and external factors:

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- The country's macroeconomic scenario;
- Cash flow period of 21 years and 3 months;
- Effective discount rate - considering the weighted average cost of capital "WACC" of 8.59% in 2023 (rolling WACC). The WACC is derived from an effective cost of equity "ke" of 12.17% in 2023 (rolling ke) and a cost of debt capital, after tax allowance "kd" of 7.07% in 2023 (rolling kd). . The Cost of Equity, in turn, was obtained through a CAPM model that considered a sample of companies in the same segment and their respective "Unlevere Beta" risks. The projection of the capital structure used to leverage the beta index was the median of the structure of the companies contained in the aforementioned sample.

To project cash flow, short and long-term assumptions were used based on the Company's last budget cycle. This financial year is carried out annually and includes the evaluation and updating of revenue and operating cost assumptions, including dispatch volume, for the entire duration of the CCEAR (Electricity sales contracts in the regulated environment). These values are updated in the Company's financial model where projections of results are made in terms of balance sheet, income statement for the year and cash flow. For the long term, the Company's financial model considers the base values of the budgetary year being readjusted based on its specific contractual assumptions and indices projected in the macroeconomic scenarios adopted, until the end date of the CCEARs, May 2044.

As of December 31, 2022, there were no significant changes to the projections, including macroeconomic assumptions of the financial model, that would generate a new indication for recoverable value testing.

On September 30, 2023, the Company analyzed and revised 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, UTE GNA I and investments in GNA Infra.

## **14. Related parties**

The main balances of assets and liabilities on September 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

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subsidiaries and subsidiaries in together, members of Management and other related parties, as follows:

	Accounts receivables			
	Parent company		Consolidated	
	09/30/2023	12/31/2022	09/30/2023	12/31/2022
<b>Assignment of surface real right</b>				
NFX Marine Fuels	-	-	295	295
UTE GNA I	-	-	18,005	24,183
	-	-	<b>18,300</b>	<b>24,478</b>
<b>Port services</b>				
UTE GNA I	-	-	2,574	2,564
	-	-	<b>2,574</b>	<b>2,564</b>
<b>Debit note</b>				
Debit note - Vast	-	254	-	-
Debit note - GNA I	-	-	25,382	3,138
Debit note - GNA (a)	-	-	325	378
Debit note - Ferropport	-	-	3	10,655
Debit note - PDA	1,670	1456	-	-
Debit note - Prumo Participações	52	52	-	-
Debit note - Others	151	53	334	109
	<b>1,873</b>	<b>1,815</b>	<b>26,044</b>	<b>14,280</b>
<b>Total accounts receivable</b>	<b>1,873</b>	<b>1,815</b>	<b>46,918</b>	<b>41,322</b>
Current	1,873	1,815	28,913	17,139
Noncurrent	-	-	18,005	24,183
<b>Mutual</b>				
Mutual funds - NFX	49,213	44,974	49,213	44,973
Mutual funds - GNA I	-	-	90,088	82,075
	<b>49,213</b>	<b>44,974</b>	<b>139,301</b>	<b>127,048</b>

(a) Contract for sharing of personnel expenses and other expenses between the companies of the GNA group

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	Accounts payable			
	Parent company		Consolidated	
	09/30/2023	12/31/2022	09/30/2023	12/31/2022
<b>Debit notes</b>				
Debit note payable - Ferroport	-	-	15,763	10,664
Debit note payable - Antwerp	-	-	6,145	1,846
Debit note - Port of Açú	2	5	1,246	0
Debit note payable - GNA I	-	-	637	672
Debit note payable - EIG	1	3	-	667
<b>Total accounts payable with related parties</b>	<b>3</b>	<b>8</b>	<b>23,791</b>	<b>13,849</b>
<b>Mutual</b>				
EIG Global Energy Partners (a)	1,155,474	1,203,954	1,155,474	1,203,954
Prumo Participações	153,792	153,791	-	-
FP Newco	544,140	544,140	-	-
Vast	314,055	279,453	-	-
<b>Total loans with related parties</b>	<b>2,167,461</b>	<b>2,181,338</b>	<b>1,155,474</b>	<b>1,203,954</b>

(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; and

(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

## 15. Trade payables

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

	Parent company		Consolidated	
	09/30/2023	12/31/2022	09/30/2023	12/31/2022
Prumo (a)	3,089	7,655	3,089	7,655
Porto do Açú	-	-	21,709	26,835
Vast (b)	-	-	31,006	35,790
Other	-	-	5,890	4,776
	<b>3,089</b>	<b>7,655</b>	<b>61,694</b>	<b>75,056</b>
Current	3,089	7,655	61,694	74,904
Noncurrent	-	-	-	152

(a) The decrease of R\$4,566 refers to payments to consultants and lawyers;

(b) The decrease of R\$4,784 refers to payments to maintenance, infrastructure and administrative suppliers; It is

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### 16. Loans, borrowings and debentures

	09/30/2023				12/31/2022	
	Company	Maturity	Principal	Interest and monetary restatement	Total	
<b>Institutions</b>						
BNDES (Onlenders) (i)	Porto do Açú	07/15/2033	1,034,458	37,059	1,071,517	1,126,880
(-) Transaction cost (i)	Porto do Açú		(56,153)	-	(56,153)	(61,782)
BNDES (Onlenders) (ii)	Porto do Açú	07/15/2033	2,302,198	30,821	2,333,019	2,384,353
(-) Transaction cost (ii)	Porto do Açú		(125,001)	-	(125,001)	(137,531)
Debentures (iii)	Porto do Açú	07/15/2033	2,038,506	29,100	2,067,606	2,040,789
(-) Transaction cost (iii)	Porto do Açú		(17,552)	-	(17,552)	(19,311)
Subordinated Loan (iv)	FP Newco	06/30/2027	550,836	15,581	566,417	607,474
(-) Transaction cost (iv)	FP Newco		(26,325)	-	(26,325)	(31,151)
Senior Secured Bonds (v)	Prumo Participações	12/31/2031	1,428,676	26,788	1,455,464	1,585,613
(-) Transaction cost (v)	Prumo Participações		(65,178)	-	(65,178)	(76,182)
Santander Debenture (vi)	Vast Infraestrutura	07/10/2035	1,228,887	22,018	1,250,905	1,367,934
NCE Itau (vii)	Vast Infraestrutura	07/10/2035	1,720,443	28,752	1,749,195	1,922,939
Bonds 144A/ RegS (viii)	AP Lux	07/13/2035	2,949,334	47,927	2,997,261	3,193,891
(-) Transaction cost (viii)	AP Lux		(178,702)	-	(178,702)	(200,021)
ABC Bank (ix)	PSN	06/19/2023	2,580	17	2,597	4,048
			<b>12,787,007</b>	<b>238,063</b>	<b>13,025,070</b>	<b>13,707,943</b>
Current			464,904	238,063	702,967	746,426
Noncurrent			12,322,103	-	12,322,103	12,961,517

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

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 12.01% per year and in dollars it is Dollar + 8.19%.

#### Porto do Açú – items i to 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. On July 17, 2023, the Company made the amortization and interest payments provided for in the contract, in the amounts of R\$18,319



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and R\$301,949 respectively, in addition to the payment of R\$10,407 of extraordinary amortization related to liquidity events that occurred in June 2023.

### **FP Newco** – item iv

On January 5, 2023, FP Newco paid interest to the *Subordinated Loan*, in the amount of R\$27,694. On July 5, 2023, FP Newco paid interest to the *Subordinated Loan*, in the amount of R\$38,666.

### **Prumo Participações** – item v

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

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 9 months.

### **Vast Infrastructure** – items vi to viii

#### **Santander Debentures** (vi)

On January 10, 2023, Vast Infraestruturura paid the principal amortization of R\$8,012 and interest of R\$52,523. On July 10, 2023, Vast Infraestruturura paid the principal amortization of R\$14,958 and interest of R\$48,094.

#### **NCE Itau** (vii)

On January 10, 2023, Vast Infraestruturura paid the principal amortization of R\$11,346 and interest of R\$69,519. On July 10, 2023, Vast Infraestruturura paid the principal amortization of R\$20,941 and interest of R\$63,657.

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### ***Bonds 144<sup>B</sup>/ RegS - AP Lux (viii)***

On January 13, 2023, AP Lux paid the principal amortization of R\$19,450 and interest of R\$119,176. On July 13, 2023, AP Lux paid the principal amortization of R\$35,898 and interest of R\$109,126.

### **Prumo Serviços e Navigation (PSN) – item ( ix )**

In the 9 months of 2023, the company paid 9 installments of principal, in the total amount of R\$ 2,904 and interest in the total amount of R\$ 967. 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 Açú**

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 Açú:

- Financing via BNDES onlending granted by Bradesco and Santander Brasil banks, in the amount of R\$3,404,536 on September 30, 2023 (R\$3,511,232 on December 31, 2022); It is
- Financing via issue of debentures, in the restated amount of R\$2,067,606 on September 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) Fiduciary Sale Agreement as Guarantee of Shares of the Caruara Environmental Reserve;
- (ii) Fiduciary Assignment Agreement to Guarantee Prumo Shares;
- (iii) Fiduciary Assignment Agreement as Guarantee of Shares of Porto do Açú;

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- (iv) Fiduciary Assignment Agreement to Guarantee Assets;
- (v) Conditional Assignment Agreement as Guarantee of Contractual Rights and Other Covenants;
- (vi) Letter of Commitment for Fiduciary Sale of Real Estate;
- (vii) Fiduciary Assignment Agreement to Guarantee Income from Shares and Quotas;
- (viii) Fiduciary Assignment Agreement of Rights Emerging from Authorization and Other Credit Rights;
- (ix) Contract for the Fiduciary Sale of Real Estate as Guarantee (Middle Area);
- (x) Contract for Fiduciary Sale of Real Estate as Guarantee (Caruara Environmental Reserve);
- (xi) Private Instrument of Fiduciary Assignment and Subordination of Mutuals and AFAC; It is
- (xii) *Commitment for Additional Funding* (Commitment for Additional Financing).

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 joints and several obligation with Porto do Açú, before the debenture holders and Tranferors, as guarantor of all obligations contracted by the Port of Açú. The guarantees provided by the guarantors will be automatically extinguished when certain conditions set out in the financing documents mentioned above are met. All of the assets and rights listed above guarantee 100% of the Transfer Agreement and the Debenture Issuance Deed.

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

### **The guarantees provided by FP Newco**

Under the subordinated debt agreement are:

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

### **The guarantees provided 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;

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- (iii) Statutory Lien on the Loan between Prumo and Ferroport, and
- (iv) Statutory Lien of credit receivables and accounts.

### **The guarantees provided by Vast Infraestrutura**

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

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

### **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.



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“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.

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.

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



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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	09/30/2023
Related parties - Loan payable	2,181,338	34,602	-	-	(48,479)	-	2,167,461
	Consolidated						
	Cash flow			Non-cash effect			
	12/31/2022	Funding / (Settlement)	Interest Paid		Interest, Monetary and exchange variation	Amortization and transaction cost	09/30/2023
Related parties - Loan payable	1,203,954	-	-		(48,480)	-	1,155,474
Loans, Financing and Debentures	13,707,943	(206,684)	(1,102,564)		577,099	49,276	13,025,070
	<b>14,911,897</b>	<b>(206,684)</b>	<b>(1,102,564)</b>		<b>528,619</b>	<b>49,276</b>	<b>14,180,544</b>



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	Parent Company						
	Cash flow			Non-cash effect			
	12/31/2021	Funding / (Settlement)	Interest Paid	Adding Transaction Costs	Interest, Monetary and exchange variation	Transaction cost	09/30/2022
Related parties - Loan payable	1,374,838	840,215	-	-	(40,127)	-	2,174,926
	Consolidated						
	Cash flow			Non-cash effect			
	12/31/2021	Funding (Settlement)	Interest Paid	Adding Transaction Costs	Interest, Monetary and exchange variation	Amortizati on and transaction cost	09/30/2022
Related parties - Loan payable	1,287,668	-	-	-	(40,127)	-	1,247,541
Loans, Financing and Debentures	8,176,685	4,314,312	(961,361)	(256,302)	1,026,797	1,398,884	13,699,015
	<b>9,464,353</b>	<b>4,314,312</b>	<b>(961,361)</b>	<b>(256,302)</b>	<b>986,670</b>	<b>1,398,884</b>	<b>14,946,556</b>



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### 17. Taxes and contributions payable

	Parent company		Consolidated	
	09/30/2023	12/31/2022	09/30/2023	12/31/2022
ISS	2	5	3,279	2,211
PIS/COFINS	3,120	7,272	14,764	16,546
ICMS	-	-	161	45
IRRF (*)	64,160	65,801	76,138	67,850
PIS/COFINS/CSLL - Withholding	19	187	917	854
Third-party INSS	3	9	344	574
IOF	-	-	-	629
IPTU	-	-	7,665	-
Others	26	-	31	-
<b>Taxes payable</b>	<b>67,330</b>	<b>73,274</b>	<b>103,299</b>	<b>88,709</b>
Current	3,622	8,426	28,738	23,861
Noncurrent	63,708	64,848	74,561	64,848
<b>Income tax and social contribution payable</b>	<b>-</b>	<b>-</b>	<b>57,059</b>	<b>16,108</b>

(\*) "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 September 30, 2023 was classified as possible."

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

	Parent company			
	07/01/2023 to 09/30/2023	07/01/2022 to 09/30/2022	01/01/2023 to 09/30/2023	01/01/2022 to 09/30/2022
Loss before income tax and social contribution	(244,658)	(224,631)	(356,141)	(521,084)
Results of companies that did not contribute to IRPJ and CSLL expenses	-	-	-	-
<b>Loss adjusted</b>	<b>(244,658)</b>	<b>(224,631)</b>	<b>(356,141)</b>	<b>(521,084)</b>
Nominal rate (34%)	83,184	76,375	121,088	177,169
<b>Adjustments to derive the effective tax rate</b>				
Tax Adjustments (temporary and permanent differences)	(80,518)	(69,881)	(115,638)	(158,603)
Tax credits - Tax loss and negative base	(2,666)	(6,064)	(5,321)	(18,566)
Presumed profit	-	-	-	-
<b>Total income tax and social contribution for the period</b>	<b>-</b>	<b>430</b>	<b>129</b>	<b>-</b>
Effective rate	0.00%	0.19%	0.04%	0.00%
Income tax and social contribution - current	-	430	-	-
Income tax and social contribution - deferred	-	-	129	-
<b>Total income tax and social contribution for the period</b>	<b>-</b>	<b>430</b>	<b>129</b>	<b>-</b>





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	Consolidated			
	07/01/2023 to 09/30/2023	07/01/2022 to 09/30/2022	01/01/2023 to 09/30/2023	01/01/2022 to 09/30/2022
Loss before income tax and social contribution	(252,910)	(240,479)	(334,155)	(594,417)
Results of companies that did not contribute to IRPJ and CSLL expenses	344,396	11,530	441,184	280,073
<b>Profit (loss) adjusted</b>	<b>91,486</b>	<b>(228,949)</b>	<b>107,029</b>	<b>(314,344)</b>
Nominal rate (34%)	(31,105)	77,843	(36,390)	106,877
<b>Adjustments to derive the effective tax rate</b>				
Tax Adjustments (temporary and permanent differences)	9,632	(79,147)	(70,816)	(89,619)
Tax credits - Tax loss and negative base	8,358	386	22,248	2,274
Presumed profit	-	(111)	-	(378)
<b>Total income tax and social contribution for the period</b>	<b>(13,115)</b>	<b>(1,029)</b>	<b>(84,958)</b>	<b>19,154</b>
Effective rate	(5.19%)	(0.43%)	(25.42%)	3.22%
Income tax and social contribution - current	(21,441)	(2,301)	(57,059)	(7,904)
Income tax and social contribution - deferred	8,326	1,272	(27,899)	27,058
<b>Total income tax and social contribution for the period</b>	<b>(13,115)</b>	<b>(1,029)</b>	<b>(84,958)</b>	<b>19,154</b>

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 September 30, 2023, such alteration did not produce significant effects on the information financial.

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### 18. Provision for contingencies

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

On September 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					
	12/31/2022	Addition	Reversal	Payment	Restatement	09/30/2023
Labor	1,354	476	(412)	(18)	(450)	950
Civil (b)	11,906	61	(12)	-	159	12,114
	<b>13,260</b>	<b>537</b>	<b>(424)</b>	<b>(18)</b>	<b>(291)</b>	<b>13,064</b>

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

(a) **Labor Claims**: R\$950 (R\$1,354 as of December 31, 2022) related to various labor claims, mostly filed against the Company's subcontractors.

(b) **Civil Actions**: R\$ 11,753 due to the legal action proposed by Mecnorte seeking compensation for alleged losses resulting from two contracts signed with the Company, one for the supply of stone material and the other for construction work. R\$ 361 refers to the provision for payment of additional compensation 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 contracts signed with CODIN

#### 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	
	09/30/2023	12/31/2022
Tax	150,373	151,673
Labor	6,703	8,054
Civil	39,867	39,977
	<b>196,943</b>	<b>199,704</b>



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As of September 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\$ 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 September 30, 2023 and December 31, 2022); (ii) additional charges of Rural Territorial Tax ("ITR") in the Caruara Farm area, 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 an approximate amount of 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 processes such as IRPJ, social security contributions, Pis/ Cofins.

**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 cases:

**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 in Prumo were listed and totaled R\$1,872 (R\$1,765 as of December 31, 2022).



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**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.

In this context, on September 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 September 30, 2023, changes in right-of-use assets and lease liabilities are shown in the table below:

	Consolidated								09/30/2023	
	12/31/2022	Additions	Transfer	Amortization	Payments	Appropriate interest	Exchange Variation	Elimination		
<b>Active</b>										
Active right of use	40,300	53,293	-	(13,781)	-	-	(45)	(637)	79,130	
<b>Total assets</b>	<b>40,300</b>	<b>53,293</b>	<b>-</b>	<b>(13,781)</b>	<b>-</b>	<b>-</b>	<b>(45)</b>	<b>(637)</b>	<b>79,130</b>	
<b>Liabilities</b>										
liability leasing	10,196	13,450	14,813	-	(17,682)	-	-	(185)	20,592	
(-) Adjustment to present value	(4,169)	(5,521)	(9,289)	(616)	-	9,152	-	126	(10,317)	
<b>Lease liabilities - current</b>	<b>6,027</b>	<b>7,929</b>	<b>5,524</b>	<b>(616)</b>	<b>(17,682)</b>	<b>9,152</b>	<b>-</b>	<b>(59)</b>	<b>10,275</b>	
liability leasing	66,145	78,807	(14,813)	-	-	-	-	(1,355)	128,784	
(-) Adjustment to present value	(27,021)	(35,027)	9,289	-	-	-	-	1	(52,758)	
<b>Lease liabilities - noncurrent</b>	<b>39,124</b>	<b>43,780</b>	<b>(5,524)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(1,354)</b>	<b>76,026</b>	
<b>Total liabilities</b>	<b>45,151</b>	<b>51,709</b>	<b>-</b>	<b>(616)</b>	<b>(17,682)</b>	<b>9,152</b>	<b>-</b>	<b>(1,413)</b>	<b>86,301</b>	
	12/31/2021	Additions	Transfer	Amortization	Payments	Appropriate interest	Exchange Variation	Elimination	12/31/2022	
<b>Active</b>										
Active right of use	30,751	25,476	-	(5,642)	-	-	-	(23)	(10,262)	40,300
<b>Total assets</b>	<b>30,751</b>	<b>25,476</b>	<b>-</b>	<b>(5,642)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(23)</b>	<b>(10,262)</b>	<b>40,300</b>
<b>Liabilities</b>										
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)	
<b>Lease liabilities - current</b>	<b>5,904</b>	<b>3,099</b>	<b>1,017</b>	<b>-</b>	<b>(9,951)</b>	<b>6,138</b>	<b>-</b>	<b>(180)</b>	<b>6,027</b>	
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)	
<b>Lease liabilities - noncurrent</b>	<b>28,618</b>	<b>22,377</b>	<b>(2,407)</b>	<b>-</b>	<b>-</b>	<b>(1)</b>	<b>-</b>	<b>(9,463)</b>	<b>39,124</b>	
<b>Total liabilities</b>	<b>34,522</b>	<b>25,476</b>	<b>(1,390)</b>	<b>-</b>	<b>(9,951)</b>	<b>6,137</b>	<b>-</b>	<b>(9,643)</b>	<b>45,151</b>	



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### 20. Equity

#### a) Capital

The Company's shareholding structure is as follows:

Shareholders	09/30/2023		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
	<b>376,017</b>	<b>100.00</b>	<b>376,017</b>	<b>100.00</b>

#### b) Other comprehensive income

On September 30, 2023, other comprehensive income was recognized in the amount of R\$13,876, which includes the accumulated effects of conversion arising from the investment in the subsidiary Vast, whose functional currency is the dollar, having recorded a gain of R\$26,424 and recognition of the *hedge* via equity in the amount of (R\$1,857) and effect on the percentage change in the investee PdA of (R\$10,691).

### 21. Loss per share



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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			
	07/01/2023 to 09/30/2023	07/01/2022 to 09/30/2022	01/01/2023 to 09/30/2023	01/01/2022 to 09/30/2022
<b>Basic</b>				
<b>basic numerator:</b>				
Net income (loss) attributable to controlling shareholders	(244,658)	(224,201)	(356,012)	(521,084)
<b>basic denominator:</b>				
Weighted average of shares (*)	376,017	376,017	376,017	376,017
<b>Loss per share (in R\$) - basic and diluted.</b>	<b>(0.65066)</b>	<b>(0.59625)</b>	<b>(0.94680)</b>	<b>(1.38580)</b>

	Consolidated			
	07/01/2023 to 09/30/2023	07/01/2022 to 09/30/2022	01/01/2023 to 09/30/2023	01/01/2022 to 09/30/2022
<b>Basic</b>				
<b>basic numerator:</b>				
Net income (loss) attributable to controlling shareholders	(242,835)	(224,705)	(350,534)	(516,528)
<b>basic denominator:</b>				
Weighted average of shares (*)	376,017	376,017	376,017	376,017
<b>Loss per share (in R\$) - basic and diluted.</b>	<b>(0.64581)</b>	<b>(0.59759)</b>	<b>(0.93223)</b>	<b>(1.37368)</b>

(\*) 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			
	07/01/2023 to 09/30/2023	07/01/2022 to 09/30/2022	01/01/2023 to 09/30/2023	01/01/2022 to 09/30/2022
Assignment of surface real right	64,598	67,983	188,767	181,217
Oil transshipment service (a)	279,058	219,076	793,463	522,462
port services(b)	78,539	32,948	226,731	115,250
Water supply	2,687	2,189	8,301	6,563
Others	241	115	765	704
<b>Gross income</b>	<b>425,123</b>	<b>322,311</b>	<b>1,218,027</b>	<b>826,196</b>
Revenue taxes (Pis/ Cofins /ISS/ICMS)	(43,679)	(34,223)	(125,723)	(87,871)
<b>Net Revenue</b>	<b>381,444</b>	<b>288,088</b>	<b>1,092,304</b>	<b>738,325</b>

(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			
	07/01/2023 to 09/30/2023	07/01/2022 to 09/30/2022	01/01/2023 to 09/30/2023	01/01/2022 to 09/30/2022
Salaries and charges	(12,537)	(10,733)	(34,792)	(25,681)
Third-party services	(51,622)	(42,306)	(141,814)	(105,707)
Rentals and leases	(4,176)	(1,683)	(11,472)	(3,843)
Depreciation and amortization	(69,279)	(60,191)	(202,071)	(175,796)
Miscellaneous insurance	(1,839)	(2,020)	(5,685)	(5,682)
Fuels and lubricants	(299)	(430)	(945)	(1,348)
Port services	(21,184)	(10,549)	(57,161)	(26,557)
Port services – Oiltanking	(21,297)	(18,555)	(67,093)	(48,995)
Dome consortium	(11,443)	(7,158)	(34,314)	(21,323)
Others	(2,715)	(6,473)	(4,021)	(12,670)
<b>Cost of services provided</b>	<b>(196,391)</b>	<b>(160,098)</b>	<b>(559,368)</b>	<b>(427,602)</b>





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### 24. General and administrative expenses

The administrative expenses by nature are presented below.

	<b>Parent company</b>			
	<b>07/01/2023 to 09/30/2023</b>	<b>07/01/2022 to 09/30/2022</b>	<b>01/01/2023 to 09/30/2023</b>	<b>01/01/2022 to 09/30/2022</b>
Salaries and charges	(15,294)	(13,555)	(46,568)	(43,938)
Third-party services	(3,482)	(2,780)	(7,959)	(9,240)
Trips and stays	(1,024)	-	(1,551)	-
Rentals and leases	(213)	(189)	(1,075)	(1,049)
Taxes and fees	-	-	(249)	-
Depreciation and amortization and right of use	(657)	(658)	(1,970)	(1,956)
Others insurance	(171)	(138)	(499)	(490)
Others expenses	(983)	(1,119)	(2,580)	(2,748)
<b>Total general and administrative expenses</b>	<b>(21,824)</b>	<b>(18,439)</b>	<b>(62,451)</b>	<b>(59,421)</b>

	<b>Consolidated</b>			
	<b>07/01/2023 to 09/30/2023</b>	<b>07/01/2022 to 09/30/2022</b>	<b>01/01/2023 to 09/30/2023</b>	<b>01/01/2022 to 09/30/2022</b>
Salaries and charges	(43,762)	(36,480)	(122,931)	(109,679)
Third-party services	(14,786)	(10,979)	(31,921)	(33,039)
Trips and stays	(257)	(835)	(4,606)	(2,848)
Rentals and leases	(767)	-	(2,651)	-
Taxes and fees (*)	(3,083)	(2,043)	(7,507)	(5,884)
Depreciation and amortization	(3,012)	(3,234)	(10,312)	(9,210)
Others insurance	(283)	(261)	(805)	(848)
Other expenses	(7,478)	(6,403)	(18,263)	(21,043)
<b>Total general and administrative expenses</b>	<b>(73,428)</b>	<b>(60,235)</b>	<b>(198,996)</b>	<b>(182,551)</b>



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### 25. Financial result

	Parent Company			
	07/01/2023 to 09/30/2023	07/01/2022 to 09/30/2022	01/01/2023 to 09/30/2023	01/01/2022 to 09/30/2022
<b>Financial expenses</b>				
Bank expenses	(1)	-	(4)	(3)
IOF	(622)	(12,506)	(873)	(16,075)
Brokerage and commissions	(834)	(791)	(2,556)	(3,271)
Exchange variation and monetary update	-	(39,819)	(2,488)	(50)
Lease – IFRS16	(53)	(83)	(152)	(245)
Fines	(170)	-	(468)	-
Others	-	(305)	-	(321)
	<b>(1,680)</b>	<b>(53,504)</b>	<b>(6,541)</b>	<b>(19,965)</b>
<b>Financial income</b>				
Interest on loans	2,500	2,434	7,492	7,595
Interest on financial investments	7,044	9,137	30,224	13,275
Interest income	83	44	369	263
Exchange variation	(44,495)	-	49,619	40,127
	<b>(34,868)</b>	<b>11,615</b>	<b>87,704</b>	<b>61,260</b>
<b>Financial result</b>	<b>(36,548)</b>	<b>(41,889)</b>	<b>81,163</b>	<b>41,295</b>
	Consolidated			
	07/01/2023 to 09/30/2023	07/01/2022 to 09/30/2022	01/01/2023 to 09/30/2023	01/01/2022 to 09/30/2022
<b>Financial expenses</b>				
Bank expenses	(156)	(93)	(707)	(693)
IOF	(1,146)	(12,672)	(2,708)	(16,961)
Brokerage and commissions	(20,024)	(17,890)	(57,042)	(79,428)
Interest on loans	(277,233)	(275,971)	(912,854)	(875,370)
Exchange variation and monetary update	(24,683)	(31,252)	(459,493)	(434,737)
Loss of operation with hedge	(1,943)	(1,206)	(13,161)	(11,539)
Lease – IFRS16	(2,177)	(736)	(6,698)	(2,237)
Fines	(1)	-	(43)	-
Others	(267)	(38)	(819)	(65)
	<b>(327,630)</b>	<b>(339,858)</b>	<b>(1,453,525)</b>	<b>(1,421,030)</b>
<b>Financial income</b>				
Interest on loans	5,266	4,943	15,506	14,870
Interest on financial investments	12,145	17,930	56,681	32,181
Interest income	1,151	4,808	3,305	12,495
Exchange variation	(56,362)	-	708,600	591,773
Gain on hedge settlement	3,608	1,782	4,465	11,015
Others	263	453	1,233	1170
	<b>(33,929)</b>	<b>29,916</b>	<b>789,790</b>	<b>663,504</b>
<b>Financial result</b>	<b>(361,559)</b>	<b>(309,942)</b>	<b>(663,735)</b>	<b>(757,526)</b>



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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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- **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, Açúcar Petróleo Investimentos, Prumo Participações, Heliport, Prumo Navegação, Rochas do Açúcar and Açúcar Energia.

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	Nine-month period ended September 30, 2023						
	Industrial Hub & T- Mult	T- Oil	T-Gas	Port	Corporate	Adjustments and eliminations	Consolidated
Revenue from rent and port services	317,231	712,040	-	67,099	-	(4,066)	1,092,304
Cost of services provided	(191,168)	(328,562)	-	(41,943)	-	2,305	(559,368)
<b>Raw score</b>	<b>126,063</b>	<b>383,478</b>	<b>-</b>	<b>25,156</b>	<b>-</b>	<b>(1,761)</b>	<b>532,936</b>
<b>Operating income (expenses)</b>							
Administrative and general	(88,885)	(34,475)	(9,960)	(8,173)	(62,451)	4,948	(198,996)
Provisions, reversals and write-offs	(1,154)	(31)	17	131	49	42	(946)
Other recipes	1,600	-	3	15	-	-	1,618
Other expenses	(1,552)	(26,180)	(1)	(158)	-	-	(27,891)
<b>Equity Income (*)</b>	<b>146</b>	<b>-</b>	<b>(344,610)</b>	<b>402,116</b>	<b>(374,902)</b>	<b>340,109</b>	<b>22,859</b>
<b>Result before financial result and taxes</b>	<b>36,218</b>	<b>322,792</b>	<b>(354,551)</b>	<b>419,087</b>	<b>(437,304)</b>	<b>343,338</b>	<b>329,580</b>
<b>Financial result</b>	<b>(460,575)</b>	<b>(155,686)</b>	<b>18,576</b>	<b>(149,260)</b>	<b>81,163</b>	<b>2,047</b>	<b>(663,735)</b>
Financial income	58,779	320,593	18,626	355,058	87,704	(50,970)	789,790
Financial expenses	(519,354)	(476,279)	(50)	(504,318)	(6,541)	53,017	(1,453,525)
<b>Result before taxes on profit</b>	<b>(424,357)</b>	<b>167,106</b>	<b>(335,975)</b>	<b>269,827</b>	<b>(356,141)</b>	<b>345,385</b>	<b>(334,155)</b>
Current IR and CSLL	-	(48,538)	(4,745)	(3,776)	-	-	(57,059)
IR and deferred CSLL	-	(27,860)	-	(168)	129	-	(27,899)
<b>Net profit (loss) for the year</b>	<b>(424,357)</b>	<b>90,708</b>	<b>(340,720)</b>	<b>265,883</b>	<b>(356,012)</b>	<b>345,385</b>	<b>(419,113)</b>

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	Nine-month period ended September 30, 2022						Consolidated
	<i>Industrial Hub &amp; T- Mult</i>	<i>T- Oil</i>	<i>T-Gas</i>	<i>Port</i>	<i>Corporate</i>	<i>Adjustments &amp; eliminations</i>	
Revenue from rent and port services	232,326	480,369	-	45,234	-	(19,604)	738,325
Cost of services provided	(168,258)	(242,965)	-	(27,037)	-	10,658	(427,602)
<b>Raw score</b>	<b>64,068</b>	<b>237,404</b>	<b>-</b>	<b>18,197</b>	<b>-</b>	<b>(8,946)</b>	<b>310,723</b>
<b>Operating income (expenses)</b>							
Administrative and general	(89,599)	(26,056)	(7,838)	(6,788)	(59,421)	7,151	(182,551)
Provisions, reversals and write-offs	12,521	(261)	4	(2,383)	(16)	2,256	12,121
Other recipes	2,746	-	-	2,171	12	(11)	4,918
Other expenses	(16,372)	-	-	-	(39)	-	(16,411)
Equity Income (*)	1,061	-	(282,444)	36,123	(502,915)	782,484	34,309
<b>Result before financial result and taxes</b>	<b>(25,575)</b>	<b>211,087</b>	<b>(290,278)</b>	<b>47,320</b>	<b>(562,379)</b>	<b>782,934</b>	<b>163,109</b>
<b>Financial result</b>							
Financial income	57,105	238,147	20,415	371,205	61,260	(84,628)	663,504
Financial expenses	(551,103)	(447,128)	(33)	(498,187)	(19,965)	95,386	(1,421,030)
<b>Result before taxes on profit</b>	<b>(519,573)</b>	<b>2,106</b>	<b>(269,896)</b>	<b>(79,662)</b>	<b>(521,084)</b>	<b>793,692</b>	<b>(594,417)</b>
Current IR and CSLL	-	(3)	(4,559)	(3,343)	-	1	(7,904)
IR and deferred CSLL	-	29,670	-	(754)	-	(1,858)	27,058
<b>Profit (loss) for the period</b>	<b>(519,573)</b>	<b>31,773</b>	<b>(274,455)</b>	<b>(83,759)</b>	<b>(521,084)</b>	<b>791,835</b>	<b>(575,263)</b>

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

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### Assets and liabilities by segment on September 30, 2023

	Industrial Hub & T- Mult	T- Oil	T-Gas	Port	Corporate	Adjustments and eliminations	Consolidated
<b>Assets</b>							
Current assets	164,880	639,657	33,784	235,109	219,270	(9,986)	1,282,714
Long-term realizable assets	1,520,906	3,338,040	92,159	794,435	54,494	(1,706,649)	4,093,385
Investments	108,318	28	853,132	971,580	411,485	(915,310)	1,429,233
investment properties	450,006	-	-	79,811	-	-	529,817
Property, plant and equipment	2,649,314	1,461,595	14,969	34,095	2,465	(836)	4,161,602
Intangible	3,868	53,850	20	203	2,288	-	60,229
Lease right - IFRS16	19,690	1,231	-	85,709	162	(27,662)	79,130
Deferred	7,081	-	-	-	-	(7,081)	-
<b>total assets</b>	<b>4,924,063</b>	<b>5,494,401</b>	<b>994,064</b>	<b>2,200,942</b>	<b>690,164</b>	<b>(2,667,524)</b>	<b>11,636,110</b>
<b>Passive</b>							
Current liabilities	216,903	450,317	8,818	263,847	30,593	(9,915)	960,563
Noncurrent liabilities	5,192,091	5,689,632	25,138	2,977,154	4,142,186	(4,028,989)	13,997,212
Equity	(484,931)	(645,548)	960,108	(1,040,059)	(3,482,615)	1,371,380	(3,321,665)
<b>Total liabilities and shareholders' equity</b>	<b>4,924,063</b>	<b>5,494,401</b>	<b>994,064</b>	<b>2,200,942</b>	<b>690,164</b>	<b>(2,667,524)</b>	<b>11,636,110</b>

### Assets and liabilities by segment on December 31, 2022

	Industrial Hub & T- Mult	T- Oil	T-Gas	Port	Corporate	Adjustments and eliminations	Consolidated
<b>Assets</b>							
Current assets	382,145	581,523	216,866	282,517	445,306	(49,148)	1,859,209
Long-term realizable asset	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
Property, plant and equipment	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)	-
<b>Total assets</b>	<b>5,117,319</b>	<b>5,767,581</b>	<b>1,520,839</b>	<b>2,164,873</b>	<b>1,055,474</b>	<b>(2,949,110)</b>	<b>12,676,976</b>
<b>Passive</b>							
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)
<b>Total liabilities and shareholders' equity</b>	<b>5,117,319</b>	<b>5,767,581</b>	<b>1,520,839</b>	<b>2,164,873</b>	<b>1,055,474</b>	<b>(2,949,110)</b>	<b>12,676,976</b>

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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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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					
	09/30/2023			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
<b>Assets</b>						
Cash and banks	68	-	-	70,035	-	-
Short-term investments	152,957	-	-	201,605	-	-
Securities	11,665	-	-	48,258	-	-
Restricted cash	34,236	-	-	36,840	-	-
Related-party loans	49,213	-	-	44,974	-	-
Accounts receivable from related parties	1,873	-	-	1,815	-	-
	<b>250,012</b>	-	-	<b>403,527</b>	-	-
<b>Liabilities</b>						
Trade payables	3,089	-	-	7,655	-	-
Related-party loans	2,167,461	-	-	2,181,338	-	-
Accounts payable to related parties	3	-	-	8	-	-
	<b>2,170,553</b>	-	-	<b>2,189,001</b>	-	-

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	Consolidated					
	09/30/2023			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
<b>Assets</b>						
Cash and banks	241,907	-	-	121,411	-	-
Short-term investments	291,167	-	-	316,357	-	-
Securities	258,138	-	2,840,047	484,598	-	3,074,592
Restricted cash	56,310	-	-	290,307	-	-
Receivables	287,136	-	-	228,113	-	-
Escrow accounts	242,989	-	-	495,455	-	-
Returnable down payments	51,276	-	-	58,760	-	-
Related-party loans	139,301	-	-	127,048	-	-
Accounts receivable from related parties	46,918	-	-	41,322	-	-
Debentures	659,393	-	-	659,393	-	-
Third-party credit	70,031	-	-	70,031	-	-
	<b>2,344,566</b>	-	<b>2,840,047</b>	<b>2,892,795</b>	-	<b>3,074,592</b>
<b>Liabilities</b>						
Trade payables	61,694	-	-	75,056	-	-
Related-party loans	1,155,474	-	-	1,203,954	-	-
Accounts payable to related parties	23,791	-	-	13,849	-	-
Loans, borrowings and debentures	13,025,070	-	-	13,707,943	-	-
Liabilities towards third parties	19,880	-	-	19,880	-	-
Derivatives – hedge	-	-	915	-	-	324
	<b>14,285,909</b>	-	<b>915</b>	<b>15,020,682</b>	-	<b>324</b>

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### **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\$12,916,546 on September 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 September 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.

### **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

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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 September 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.

- (ii) Interest rate risk

As detailed in Note 16 - Loans, borrowings 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 September 30, 2023, 52.17% of the debt of the Company and its subsidiaries was associated with local currency indices, with 19.70% corrected by the IPCA, 10.24% by the Selic and 22.23% 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

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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, per creditor, with a scenario of sensitivity in interest rate indices, suffering oscillation (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.

Consolidated - Flow of Future Payments						
Description	Base Scenario		Scenario I - Increase of 25%		Scenario II - Increase of 50%	
	09/30/2023	12/31/2022	09/30/2023	12/31/2022	09/30/2023	12/31/2022
BNDES (Selic and TLP)	7,095,959	7,014,301	408,670	389,278	815,769	777,078
Debentures (IPCA)	4,182,632	4,156,744	433,317	422,080	915,078	890,897
<b>Total</b>	<b>11,278,591</b>	<b>11,171,045</b>	<b>841,987</b>	<b>811,358</b>	<b>1,730,847</b>	<b>1,667,975</b>

The projections used in the calculation have a base date of September 29, 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 .)	11.75	9.00	8.50	8.50	8.50	8.50
IPCA (%aa)	4.86	3.87	3.50	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.

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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.

- **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 operates, 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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- **Cambial risk**

On September 30, 2023, 47.83% 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.

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.

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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"). The principal balance and accrued interest, as 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 plan for the settlement of this loan, the repayment of which depends on the realization of profits in Prumo's subsidiaries. Some subsidiaries are denominated in dollars, 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 intended to service the payment of this debt is related to the operations of Vast Infraestrutura itself, whose revenue is linked to the US dollar, and the current oil movement tariff is adjusted annually based on the US PPI inflation index. 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 operational results being susceptible to the risk of exchange rate variation within the same month. An appreciation of the real against the Dollar could reduce Vast Infraestrutura's operating margin and free cash flow. Regarding debt, the fact that Vast Infraestrutura's debt service and revenue are linked to the same currency results in a natural hedge for this exposure.

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

09/30/2023	Real	US\$	
		10%	20%
Subordinated Loan ( iv )	550,836	605,920	661,003
Senior Secured Bonds(v)	1,428,676	1,571,544	1,714,411
Santander Debentures ( ix )	1,294,140	1,423,554	1,552,968
NCE Itau (x)	1,823,477	2,005,825	2,188,172
Bonds 144A/ RegS (xi)	2,949,334	3,244,267	3,539,201
<b>Total</b>	<b>8,046,463</b>	<b>8,851,110</b>	<b>9,655,755</b>



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12/31/2022	Real	US\$ 10%	US\$ 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
<b>Total</b>	<b>8,408,868</b>	<b>9,249,755</b>	<b>10,090,642</b>

- **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 the derivatives are recorded as follows:

Cash flow *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 equity are only transferred to Fixed Assets in an appropriate account ( *hedge settled*) when the protected item is effectively realized.

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

All derivative transactions of the *hedge* 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 provisioned in the period.

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### Non - deliverable forward hedge program

NDF	Company	NDF contracted in BRL		Mark-to-market (MTM)	
			Maturity (year)	09/30/2023	12/31/2022
Term US\$	Prumo Participações	2,031	2023	-	(171)
Term US\$	Prumo Participações	3,386	2023	-	(153)
Term US\$	Prumo Participações	8,505	2023	(1,530)	-
Term US\$	Prumo Participações	2,381	2023	(277)	-
Term US\$	Prumo Participações	1,936	2023	284	-
Term US\$	Prumo Participações	1,895	2023	358	-
Term US\$	Prumo Participações	3,673	2023	250	-
<b>Liquid</b>				<b>(915)</b>	<b>(324)</b>

- **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 financial liabilities existing on September 3, 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
<b>Financial liabilities</b>						
Trade payables	61,694	-	-	-	-	61,694
Accounts payable to related parties	-	23,791	-	-	-	23,791
Related-party loans	-	-	-	-	1,155,474	1,155,474
Loans, borrowings and debentures	725,035	835,965	1,702,352	6,802,958	13,907,957	23,974,267
Liabilities towards third parties	-	-	-	19,880	-	19,880
<b>Total by term range</b>	<b>786,729</b>	<b>859,756</b>	<b>1,702,352</b>	<b>6,822,838</b>	<b>15,063,431</b>	<b>25,235,106</b>

## Prumo Logística SA .

Explanatory notes to the individual and consolidated condensed interim financial statements

On September 30 , 2023 and December 31, 2022

*(In thousands of reais, unless otherwise mentioned)*

### 28. Insurance coverage

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

Policies are in force 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.

On September 30, 2023 and December 31, 2022, the insurance coverage is as follows:

	<b>Consolidated</b>	
	<b>09/30/2023</b>	<b>12/31/2022</b>
<b>Operational risks</b>		
Materials damage	556,787	541,124
Civil Liability and Environmental Damage	1,931,700	1,983,143
Business Interruption	749,132	654,799

### 29. Subsequent events

#### Açu Port

On October 13, 2023, Porto do Açu SA sent notification to OSX Brasil SA and its counterparties OSX Brasil - Porto do Açu SA and OSX Serviços Operacionais Ltda. (together, "OSX Group") formalizing the non-extension of the Standstill agreement ("Agreement"), concluded between the parties on 09/29/2018, which, at the time, established that Porto do Açu SA would not adopt legal measures or extrajudicial to demand any pecuniary obligations, due or falling due, assumed by the OSX Group.

The non-extension of the Agreement allows Porto do Açu Operações SA to charge overdue and unpaid amounts relating to the use of the area where the OSX Group is installed in the Açu Port Complex, which until the closing date of this Financial Statement

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was in the order of R\$403 million reais, an amount not recognized in the Financial Statements, due to non-compliance with the requirements established in CPC 47.

Additionally, Porto do Açu SA has been adopting the necessary measures to protect its rights and will keep stakeholders updated on the next steps.

The current scenario does not reflect any change in the Financial Statements of Porto do Açu SA

Porto do Açu emphasizes that these movements do not affect the operations of the port and its customers.

## **Vast Infrastructure**

In October 2023, Vast and the third-party service provider that collided with the terminal structure signed an agreement to compensate for part of the costs paid by Vast as a result of this accident, in the amount of R\$18,200.

## **GNA I**

Payment of the FEEF/FOT contribution at UTE I: On November 1, 2023, UTE I paid R\$89,091 relating to the total contribution due to FEEF/FOT to date.

## Prumo Logística SA .

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*(In thousands of reais, unless otherwise mentioned)*

### Composition of the Board of Directors

### Composition of the Board

Robert Blair Thomas  
**President**

Rogério Sekeff Zampronha  
**CEO**

Flavio Valle  
**Vice president**

Eugenio Leite de Figueiredo  
**Economic-Financial Director and Director without specific designation, with the attribution of Executive Vice-President Director**

Ricardo Faria Paes  
**Counselor**

Eduardo Quartarone Campos  
**Director without specific designation, assigned as Legal Director**

Jorge Marques de Toledo Camargo  
**Counselor**

Angela Serpa Caldeira e Silva  
**Director without specific designation, assigned as Human Capital Director**

Ieda Gomes Yell  
**Counselor**

Eduardo Ferreira Kantz  
**Director without specific designation, assigned as Director of Environment, Sustainability, Governance and Institutional Relations**

Franklin Lee Feder  
**Counselor**

Mauro Lourenço de Andrade  
**Director without specific designation, assigned Business Development Director**

Leticia Nabuco Villa-Forte  
**Director without specific designation, assigned as Deputy Economic-Financial Director**

Mariana Coutinho Camila Araujo

**Controllership and Tax Manager Accountant / CRC-RJ 121980-07**