



Prumo Logística SA

Condensed individual and consolidated interim
financial information

as of June 30, 2024

Content

| | |
|---|--------------|
| Content | 2 |
| Management report | 4 |
| Report on the review of individual and consolidated interim financial statements | Erro! |
| Indicador não definido. | |
| Condensed statements of operation | 10 |
| Condensed statements of operation | 11 |
| Condensed statements of comprehensive income | 12 |
| Condensed statements of changes in equity | 13 |
| Condensed cash flow statements | 14 |
| Explanatory notes to the individual and consolidated condensed interim financial statements | 15 |
| 1. Operational context | 15 |
| 2. Companies of Prumo Group | 18 |
| 3. Basis for preparation and presentation of interim financial statements | 20 |
| 4. Accounting policies | 22 |
| 5. Cash and cash equivalents, Securities and Restricted cash | 23 |
| 6. Escrow accounts | 25 |
| 7. Receivables | 26 |
| 8. Taxes to be recovered | 27 |
| 9. Non-current assets held for sale | 27 |
| 10. Deferred taxes | 30 |
| 11. OSX Debentures | 31 |
| 12. Obligations with third parties | 32 |
| 13. Investments | 35 |
| 14. Property, plant and equipment | 39 |

| | | |
|-----|---|----|
| 15. | Related parties | 41 |
| 16. | Trade payables | 43 |
| 17. | Loans, financing and debentures | 44 |
| 18. | Assignment of securitized receivables | 52 |
| 19. | Taxes and contributions payable | 54 |
| 20. | Provision for contingencies | 56 |
| 21. | Right of use / Lease liability | 59 |
| 22. | Equity | 60 |
| 23. | Loss per share | 61 |
| 24. | Operating revenue | 62 |
| 25. | Cost of services provided | 62 |
| 26. | General and administrative expenses | 63 |
| 27. | Financial result | 64 |
| 28. | Segment information | 65 |
| 29. | Financial instruments and risk management | 70 |
| 30. | Insurance coverage | 81 |
| 31. | Subsequent events | 81 |

Management report

In the second quarter of 2024, Prumo's consolidated results grew 7% compared to the previous year, demonstrating a period of significant progress and robustness in the operations of the Group's companies. This advancement is evidenced by a series of recent achievements and developments that reflect our ongoing commitment to operational efficiency, sustainability and social.

Ferroport had an outstanding performance, achieving its highest shipment volume of the year with 2.3 million tons in a single month and setting a new record for average volume per ship. efen recorded the second highest number of operations ever achieved, in volume sold, delivering 25,509 m³ in 135 operations. In addition, DOME raised R\$80 million through Certificates of Real Estate Receivables (CRI).

Among the most important milestones in the 2nd quarter, Vast signed a 20-year contract with Vibra for the storage of lubricating base oils. This contract, with a minimum volume of 17.6 thousand m³ per month, is a relevant step towards the development of the Açú Liquids Terminal (TLA), which from 2025 will function as a hub for the storage and movement of liquids.

Investing in decommissioning, hydrogen and logistics opportunities, Porto do Açú received, in May, a visit from executives from Vale, a strategic partner for the production of HBI. We also promote the Ocean Dialogues – O20 event in partnership with the UN Global Compact, discussing the Blue Economy and formulating recommendations to the G20.

In terms of innovation and sustainability, PdA, in collaboration with Eletrobras, is advancing two projects: a mobility pilot using hydrogen and a commercial-scale green hydrogen production plant in Açú, the latter resulting in an MoU and widely reported. Another notable achievement of the Port was the processing of the first shipment of soybeans at the Minas Port warehouse, with 28 tons destined for Russia, and a further 7 ships are expected throughout the year.

In May, in a partnership between Vast and Wilson Sons, an electrified berth was inaugurated, whose infrastructure allows the simultaneous berthing of up to four tugboats, with shore power supply. These tugboats are expected to consume less fuel when in stand-by and reduce scope 3 carbon emissions by around 7.6%. This commitment to sustainability is complemented by the recognition of the Caruara



Reserve, nominated for the national award for sustainability "Faz a Diferença", and the June Green campaign, which involved the port community in environmental protection activities.

Community engagement and social development have been a priority, with PdA being recognized as the 18th best company for women in GPTW Brasil 2023. Porto do Açu's "Portodos Jovens" program initiated the training of local young people in port operations, and the 2024 edition of the Geração Portuária program created 55 opportunities for women in Ferroport operations. The Entrepreneurial Youth program, now in its 3rd year, has expanded to include 273 young entrepreneurs from all municipalities in northern RJ.

Engaged in the theme of safety and health, Porto do Açu's "Yellow May" campaign involved more than 1,000 participants in road safety actions, and the Corrida do Bem Marathon, sponsored by Ferroport, attracted 900 participants to promote health and safety. quality of life. The Great seal place I'm Work was received by three companies: Prumo, PdA and GNA.



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Independent Auditors' Report on 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 Board of Directors and Management of
Prumo Logística S.A.
Rio de Janeiro - RJ

Introduction

We have reviewed the individual and consolidated condensed financial information of Prumo Logística S.A. ("Company") as of June 30, 2024, which comprise the individual and consolidated condensed statements of financial position as of June 30, 2024, and the related condensed statements of profit or loss, comprehensive loss for the three-month and six-month period then ended, and the changes in equity and cash flows for the six-months period then ended, including the notes to condensed individual and consolidated interim financial information.

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

Scope of review

We conducted our review in accordance with 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). Reviewing interim financial

information consists of making inquiries, primarily of people 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 individual company interim financial information

Based on our review, nothing has come to our attention that causes us to believe that the accompanying condensed individual company interim financial information as of June 30, 2024 does not present fairly, in all material respects, in accordance with the CPC 21(R1) - Interim Financial Reporting.

Conclusion on the consolidated interim financial information

Based on our review, nothing has come to our attention that causes us to believe that the accompanying condensed consolidated interim financial information as of June 30, 2024 does not present fairly, in all material respects, in accordance with CPC 21(R1) – Interim Financial information and international financial reporting standards (IFRS) issued by the *International Accounting Standards Board (IASB)*, including IAS 34 – *Interim Financial Reporting*.

Rio de Janeiro, August 9, 2024

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 SA

Condensed statements of financial position as of June 30, 2024 and December 31, 2023
(In thousands of reais)

| | Note | Parent Company | | Consolidated | |
|---|---------|-------------------------|-----------------------|--------------------------|--------------------------|
| | | 06/30/2024 | 12/31/2023 | 06/30/2024 | 12/31/2023 |
| Assets | | | | | |
| Current | | | | | |
| Cash and cash equivalents | 5 | 139,743 | 126,633 | 400,511 | 451,981 |
| Securities | 5 | 3,039 | 13,043 | 524,236 | 399,613 |
| Restricted cash | 5 | 19,500 | 34,715 | 19,500 | 83,713 |
| Escrow accounts | 6 | - | - | 197,133 | 151,563 |
| Receivables | 7 | - | - | 224,481 | 164,219 |
| Restricted cash – Virgo operation | 5 and 7 | - | - | 2,245 | - |
| Accounts receivable from related parties | 15 | 3,906 | 4,527 | 8,440 | 6,105 |
| Recoverable taxes | 8 | 14,626 | 15,371 | 35,013 | 34,706 |
| Income taxes and social contributions recoverable | 8 | - | 75 | 46,646 | 69,502 |
| Dividends receivable | 15 | 30,175 | 33,075 | 94,780 | 58,139 |
| Derivatives - hedge | | - | - | 1,758 | - |
| Other receivables | | 2,216 | 1,726 | 33,448 | 34,504 |
| | | <u>213,205</u> | <u>229,165</u> | <u>1,588,191</u> | <u>1,454,045</u> |
| Non-current asset held for sale | 9 | - | - | 14,889 | - |
| Total current assets | | <u>213,205</u> | <u>229,165</u> | <u>1,603,080</u> | <u>1,454,045</u> |
| Noncurrent | | | | | |
| Securities | 5 | - | - | 3,078,742 | 2,745,731 |
| Escrow accounts | 6 | - | - | 225,881 | 193,839 |
| Receivables | 7 | - | - | 129,709 | 113,183 |
| Accounts receivable from related parties | 15 | - | - | 55,160 | 47,549 |
| Related-party loans | 15 | 53,136 | 50,604 | 150,502 | 143,209 |
| Debentures | 11 | - | - | 654,809 | 654,809 |
| Third-party receivables | 12 | - | - | 68,682 | 68,682 |
| Returnable down payments | | - | - | 52,765 | 50,430 |
| Judicial deposits | | 304 | 363 | 15,689 | 13,130 |
| Recoverable taxes | 8 | 4,087 | 3,640 | 8,031 | 7,012 |
| Deferred taxes | 10 | - | - | 58 | 183 |
| Others | | 1,535 | 1,535 | 5,235 | 3,706 |
| Investments | | | | | |
| Equity interests | 13 | 4,246,560 | 405,633 | 1,158,392 | 1,417,378 |
| Investment property | | - | - | 529,817 | 529,817 |
| Property, plant and equipment | 14 | 2,417 | 2,560 | 4,242,186 | 4,071,636 |
| Intangible assets | | 1,625 | 2,067 | 62,269 | 57,704 |
| Right of use | 21 | 842 | 1,444 | 68,885 | 76,563 |
| Total noncurrent assets | | <u>4,310,506</u> | <u>467,846</u> | <u>10,506,812</u> | <u>10,194,561</u> |
| Total assets | | <u>4,523,711</u> | <u>697,011</u> | <u>12,109,892</u> | <u>11,648,606</u> |

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

Prumo Logística SA

Condensed statements of financial position as of June 30, 2024 and December 31, 2023

(In thousands of reais)

| | Note | Parent Company | | Consolidated | |
|---|------|---------------------------|---------------------------|---------------------------|---------------------------|
| | | 06/30/2024 | 12/31/2023 | 06/30/2024 | 12/31/2023 |
| Liabilities | | | | | |
| Current | | | | | |
| Trade payables | 16 | 1,074 | 3,817 | 82,252 | 101,490 |
| Loans, borrowings and debentures | 17 | - | - | 862,138 | 942,482 |
| Assignment of securitized receivables | 18 | - | - | 25,129 | - |
| Lease liabilities | 21 | 1,794 | 2,481 | 10,168 | 13,019 |
| Salaries and charges payable | | 15,939 | 29,198 | 48,997 | 84,230 |
| Accounts payable to related parties | 15 | 125 | 20 | 13,786 | 14,186 |
| Customer advances | | - | - | 1,847 | 4,453 |
| Taxes and contributions payable | 19 | 2,643 | 5,513 | 41,883 | 32,491 |
| Income tax and social contribution payable | 19 | - | - | 58,613 | 73,449 |
| Derivatives – hedge | 29 | - | - | - | 876 |
| Other accounts payable | | - | - | - | 1 |
| | | <u>21,575</u> | <u>41,029</u> | <u>1,144,813</u> | <u>1,266,677</u> |
| Non-current liabilities held for sale | 9 | - | - | 917 | - |
| Total current liabilities | | <u>21,575</u> | <u>41,029</u> | <u>1,145,730</u> | <u>1,266,677</u> |
| Noncurrent | | | | | |
| Loans, borrowings, and debentures | 17 | 5,268,345 | - | 13,129,072 | 12,130,486 |
| Assignment of securitized receivables | | - | - | 727,305 | - |
| Lease liabilities | 15 | - | - | 1,060 | - |
| Related-party loans | 21 | - | - | 67,430 | 71,370 |
| Liabilities towards third parties | 15 | 2,294,670 | 2,129,088 | 1,282,684 | 1,117,102 |
| Taxes and contributions payable | 19 | 66,699 | 62,806 | 80,687 | 75,164 |
| Provision for contingencies | 20 | - | - | 14,159 | 13,870 |
| Provision for investment devaluation | 13 | 1,668,059 | 2,019,720 | 117,723 | 119,471 |
| Deferred taxes | 10 | - | - | 179,404 | 247,503 |
| Other accounts payable | | - | - | 11,362 | 11,182 |
| Total noncurrent liabilities | | <u>9,297,773</u> | <u>4,211,614</u> | <u>15,610,886</u> | <u>13,786,148</u> |
| Equity | | | | | |
| Share capital | 22 | 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 | | 673,735 | 838,702 | 673,735 | 838,702 |
| Accumulated losses | | (8,033,467) | (6,958,429) | (8,033,823) | (6,961,539) |
| Equity attributable to owners of the Company | | <u>(4,795,637)</u> | <u>(3,555,632)</u> | <u>(4,795,993)</u> | <u>(3,558,742)</u> |
| Non-controlling interests | | | | 149,269 | 154,523 |
| Total equity | | <u>(4,795,637)</u> | <u>(3,555,632)</u> | <u>(4,646,724)</u> | <u>(3,404,219)</u> |
| Total liabilities and equity | | <u>4,523,711</u> | <u>697,011</u> | <u>12,109,892</u> | <u>11,648,606</u> |

The explanatory notes are an integral part of the condensed interim financial statements.

Prumo Logística SA

Condensed statements of operation

Periods of three and six months ending June 30, 2024 and 2023

(In thousands of reais)

| | | Parent Company | | | |
|------|---|-----------------------------|-----------------------------|-----------------------------|-----------------------------|
| | | Three month period | | Six month period | |
| Note | | 04/01/2024 to 06/30/2024 | 04/01/2023 to 06/30/2023 | 01/01/2024 to 06/30/2024 | 01/01/2023 to 06/30/2023 |
| | Operating income (expenses) | | | | |
| | General and administrative expenses | (20,356) | (22,219) | (39,094) | (40,627) |
| | Reversal (provision) for loss on receivables and assets | - | (4) | - | 49 |
| | Other revenue | 2 | - | 2 | - |
| | Other expenses | (13) | - | (13) | - |
| | Loss before finance income/costs. | (20,367) | (22,223) | (39,105) | (40,578) |
| | Finance income (cost) | | | | |
| | Finance revenue | 7,667 | 75,929 | 13,642 | 122,572 |
| | Finance costs | (288,963) | (987) | (355,271) | (4,861) |
| | | (281,296) | 74,942 | (341,629) | 117,711 |
| | Share of profit (loss) of equity-accounted investees | (240,902) | (65,534) | (694,304) | (188,616) |
| | Loss before taxes | (542,565) | (12,815) | (1,075,038) | (111,483) |
| | Current income tax and social contribution | - | - | - | - |
| | Deferred income tax and social contribution | - | - | - | 129 |
| | Loss for the period | (542,565) | (12,815) | (1,075,038) | (111,354) |
| | Loss per share | | | | |
| | Basic and diluted net loss per common share (in R\$) | (1.44293) | (0.03408) | (2.85901) | (0.29614) |

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

Prumo Logística SA

Condensed statements of operation

Periods of three and six months ending June 30, 2024 and 2023

(In thousands of reais)

| | | Consolidated | | | | |
|-------------|---|-------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|------------------|
| | | Three month period | | Six month period | | |
| Note | | 04/01/2024 to 06/30/2024 | 04/01/2023 to 06/30/2023 | 01/01/2024 to 06/30/2024 | 01/01/2023 to 06/30/2023 | |
| | Net service revenue | 24 | 366,729 | 364,106 | 741,702 | 710,860 |
| | Cost of services provided | 25 | (195,434) | (176,168) | (385,041) | (362,977) |
| | Gross profit | | 171,295 | 187,938 | 356,661 | 347,883 |
| | Operating income (expenses) | | | | | |
| | General and administrative expenses | 26 | (68,354) | (65,416) | (131,989) | (125,568) |
| | Reversal (provision) for loss on receivables and assets | | 6,550 | (766) | 35,616 | (221) |
| | Reversal of provision for refundable deposit losses | | - | - | - | (510) |
| | Other revenue | | (708) | (921) | 1,021 | 336 |
| | Other expenses | | (1,298) | 239 | (2,197) | (26,062) |
| | Profit before finance income/costs. | | 107,485 | 121,074 | 259,112 | 195,858 |
| | Finance income | 27 | | | | |
| | Finance revenue | | 386,836 | 454,312 | 549,982 | 823,719 |
| | Finance costs | | (1,053,876) | (549,466) | (1,915,429) | (1,125,895) |
| | | | (667,040) | (95,154) | (1,365,447) | (302,176) |
| | Share of profit (loss) of equity-accounted investees | 13 | (66,530) | (18,844) | (67,311) | 25,073 |
| | Result Referring to operations held for sale | 9 | 2,353 | - | 2,353 | - |
| | Result before taxes | 19 | (623,732) | 7,076 | (1,171,293) | (81,245) |
| | Current income tax and social contribution | | (31,372) | (18,441) | (57,451) | (35,618) |
| | Deferred income tax and social contribution | | 73,414 | (30,719) | 91,083 | (36,225) |
| | Loss for the period | | (581,690) | (42,084) | (1,137,661) | (153,088) |
| | Income attributable to: | | | | | |
| | Owners of the Company | | (540,771) | (11,030) | (1,071,912) | (107,699) |
| | Noncontrolling shareholders | | (40,919) | (31,054) | (65,749) | (45,389) |
| | Loss for the perio | | (581,690) | (42,084) | (1,137,661) | (153,088) |
| | Loss per share | | | | | |
| | Basic and diluted net income/loss per common share (in R\$) | 23 | (1.43816) | (0.02933) | (2.85070) | (0.28642) |

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

Prumo Logística SA

Condensed statements of comprehensive income
Periods of three and six months ending June 30, 2024 and 2023
(In thousands of reais)

| | Parent Company | | | |
|---|-----------------------------|-----------------------------|-----------------------------|-----------------------------|
| | Three month period | | Six month period | |
| | 04/01/2024 to 06/30/2024 | 04/01/2023 to 06/30/2023 | 01/01/2024 to 06/30/2024 | 01/01/2023 to 06/30/2023 |
| Loss for the period | (542,565) | (12,815) | (1,075,038) | (111,354) |
| Other comprehensive income from continuing operations | | | | |
| Items that can be subsequently reclassified to loss (net of taxes): | | | | |
| Accumulated conversion adjustments | (87,415) | 30,223 | (111,502) | 47,401 |
| Gain/loss on <i>hedge operation</i> | 2,452 | 184 | 4,524 | (3,526) |
| Loss in percentage change in PDA investee | 3 | (10,691) | (57,989) | (10,691) |
| Total comprehensive income/loss for the period | (627,525) | 6,901 | (1,240,005) | (78,170) |
| Comprehensive result attributable to: | | | | |
| Controlling shareholders | (627,525) | 6,901 | (1,240,005) | (78,170) |

| | Consolidated | | | |
|---|-----------------------------|-----------------------------|-----------------------------|-----------------------------|
| | Three month period | | Six month period | |
| | 04/01/2024 to 06/30/2024 | 04/01/2023 to 06/30/2023 | 01/01/2024 to 06/30/2024 | 01/01/2023 to 06/30/2023 |
| Loss for the period | (581,690) | (42,084) | (1,137,661) | (153,088) |
| Other comprehensive income from continuing operations | | | | |
| Items that can be subsequently reclassified to loss (net of taxes): | | | | |
| Accumulated conversion adjustments | (87,415) | 30,223 | (111,502) | 47,401 |
| Gain/loss on <i>hedge operation</i> | 2,452 | 184 | 4,524 | (3,526) |
| Loss in percentage change in PDA investee | 3 | (10,691) | (57,989) | (10,691) |
| Total comprehensive loss for the period | (666,650) | (22,368) | (1,302,628) | (119,904) |
| Comprehensive result attributable to: | | | | |
| Controlling shareholders | (625,731) | 8,686 | (1,236,879) | (74,515) |
| Non-controlling shareholders | (40,919) | (31,054) | (65,749) | (45,389) |

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

Prumo Logística SA

Condensed statements of changes in equity
Period of six months ending June 30, 20 24 and 20 23
(In thousands of reais)

| | Capital Reserve | | | | | Other comprehensive results | | | | | 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 - Ferroport | Siemens subscription bonus - effect | Gain/(loss) on change in percentage holding in investee | Asset and liability valuation adjustment / due to loss of control | Accumulated translation adjustments | | | | | | |
| Balance on January 1, 2023 | 3,292,821 | 266,974 | 63,336 | (31,844) | (1,027,192) | 125,182 | 13,231 | 509,670 | (1,234) | 157,945 | (6,509,367) | (3,140,478) | (10,356) | (3,150,834) | 255,727 | (2,895,107) |
| Period loss | - | - | - | - | - | - | - | - | - | - | (111,354) | (111,354) | 3,655 | (107,699) | (45,389) | (153,088) |
| Cumulative Conversion Adjustments | - | - | - | - | - | - | - | - | - | 47,401 | - | 47,401 | - | 47,401 | 141 | 47,542 |
| Share buyback - GNA Group | - | - | - | - | - | - | - | - | - | - | - | - | - | - | (29,633) | (29,633) |
| Loss in percentage change in the PDA investee | - | - | - | - | - | - | - | (10,691) | - | - | - | (10,691) | - | (10,691) | 10,691 | - |
| Hedge recognition via equivalence | - | - | - | - | - | - | - | - | (3,526) | - | - | (3,526) | - | (3,526) | (2,178) | (5,704) |
| Deferred adjustment and others | - | - | - | - | - | - | - | - | - | - | - | - | (64) | (64) | - | (64) |
| Balance on June 30, 2023 | 3,292,821 | 266,974 | 63,336 | (31,844) | (1,027,192) | 125,182 | 13,231 | 498,979 | (4,760) | 205,346 | (6,620,721) | (3,218,648) | (6,765) | (3,225,413) | 189,359 | (3,036,054) |
| Balance on January 1, 2024 | 3,292,821 | 266,974 | 63,336 | (31,844) | (1,027,192) | 125,182 | 13,231 | 498,974 | (4,260) | 205,575 | (6,958,429) | (3,555,632) | (3,110) | (3,558,742) | 154,523 | (3,404,219) |
| Period loss | - | - | - | - | - | - | - | - | - | - | (1,075,038) | (1,075,038) | 3,126 | (1,071,912) | (65,749) | (1,137,661) |
| Cumulative Conversion Adjustments | - | - | - | - | - | - | - | - | - | (111,502) | - | (111,502) | - | (111,502) | - | (111,502) |
| Loss in percentage change in the PDA investee | - | - | - | - | - | - | - | (57,989) | - | - | - | (57,989) | - | (57,989) | 57,989 | - |
| Hedge recognition via equivalence | - | - | - | - | - | - | - | - | 4,524 | - | - | 4,524 | - | 4,524 | 2,422 | 6,946 |
| Deferred adjustment and others | - | - | - | - | - | - | - | - | - | - | - | - | (372) | (372) | 84 | (288) |
| Balance on June 30, 2024 | 3,292,821 | 266,974 | 63,336 | (31,844) | (1,027,192) | 125,182 | 13,231 | 440,985 | 264 | 94,073 | (8,033,467) | (4,795,637) | (356) | (4,795,993) | 149,269 | (4,646,724) |

The explanatory notes are an integral part of the condensed interim financial statements.

Prumo Logística SA

Condensed cash flow statements

Six-month periods ending June 30, 2024 and 2023 (In thousands of reais)

| | Parent Company | | Consolidated | |
|--|-----------------------------|-----------------------------|-----------------------------|-----------------------------|
| | 01/01/2024 to 06/30/2024 | 01/01/2023 to 06/30/2023 | 01/01/2024 to 06/30/2024 | 01/01/2023 to 06/30/2023 |
| Cash flows from operating activities | | | | |
| Loss before taxes | (1,075,038) | (111,483) | (1,171,293) | (81,245) |
| Result items that do not affect cash: | | | | |
| Amortization of right of use | 602 | 602 | 7,945 | 9,503 |
| Depreciation and amortization | 728 | 710 | 132,097 | 131,136 |
| Asset write-off | 13 | 32 | 2,277 | 730 |
| Equity equivalence result | 694,304 | 188,616 | 67,311 | (25,073) |
| Exchange rate, monetary and interest variations | 344,191 | (96,429) | 1,623,523 | (52,150) |
| Transaction cost amortization | - | - | 217,051 | 31,775 |
| Fee settlement Loans | - | - | 118,347 | - |
| Provision (reversal) for loss - receivables | - | (49) | (791) | - |
| Reversion to the recoverable value of assets | - | - | (34,825) | - |
| Provision for bonuses | 7,844 | 11,903 | 12,821 | 28,167 |
| Provision (reversal) for contingencies | - | - | (246) | 90 |
| (Increase) decrease in customers - linear revenue | - | - | (17,620) | (15,938) |
| | (27,356) | (6,098) | 956,597 | 26,995 |
| (Increase) reduction in assets and increase (reduction) in liabilities: | | | | |
| Customers | - | - | (58,377) | (77,498) |
| Refundable deposits | - | - | (2,335) | 4,281 |
| Judicial deposits | 59 | - | (2,559) | (362) |
| Taxes to be recovered | 1,296 | (5,659) | 23,124 | (16,157) |
| Credits with third parties | - | - | - | 7,290 |
| Prepaid expenses | - | (153) | - | (2,383) |
| Securitized customers | - | - | (2,245) | - |
| Other amounts receivable | (490) | 65,585 | (473) | 61,351 |
| Suppliers | (2,743) | (5,209) | (19,238) | 51 |
| Related parties - accounts receivable | 621 | 39 | (9,946) | (12,815) |
| Customer advance | - | - | (2,606) | 8,284 |
| Taxes and contributions to collect | 1,023 | (6,466) | (28,190) | 49,219 |
| Related parties - accounts payable | 105 | 33 | 660 | 22,315 |
| Salaries and holidays payable | (21,103) | (23,089) | (48,054) | (52,262) |
| Other bills to pay | - | - | 179 | - |
| Income tax and social contribution paid | - | - | (39,830) | (26,019) |
| | (48,588) | 18,983 | 766,707 | (7,710) |
| Net cash from (used in) operating activities | | | | |
| Cash flow in investment activities | | | | |
| Acquisition of fixed assets | (156) | (45) | (276,086) | (89,852) |
| Acquisition of intangible assets | - | - | (596) | (313) |
| Interest received | - | - | - | 112,641 |
| Share buyback - GNA group | - | 55,307 | - | - |
| Share buyback - minority | - | - | - | (29,634) |
| Marketable securities | 10,004 | 29,131 | (345,337) | 278,580 |
| Capital increase in subsidiary | (53) | (32,870) | - | (72,901) |
| Advance for future capital increase in subsidiary | - | (12) | - | - |
| Dividends received | 37,401 | - | 137,750 | 130,633 |
| | 47,196 | 51,511 | (484,269) | 329,154 |
| Net cash from (used in) investing activities | | | | |
| Cash flow from financing activities | | | | |
| Restricted cash | 15,215 | 3,575 | 64,213 | 170,270 |
| Lease liability | (713) | (602) | (10,527) | (11,492) |
| Linked bank deposits | - | - | (77,612) | 259,287 |
| Interest paid | - | - | (170,717) | (569,025) |
| Transaction cost with third parties | - | - | (18,077) | - |
| Hedging | - | - | (2,634) | (8,105) |
| Loans settled with third parties | - | - | (82,605) | (100,075) |
| | 14,502 | 2,973 | (297,959) | (259,140) |
| Net cash from (used in) financing activities | | | | |
| Increase (decrease) in cash and cash equivalents | 13,110 | 73,467 | (15,521) | 62,304 |
| At the beginning of the period | 126,633 | 271,538 | 451,981 | 437,639 |
| At the end of the period | 139,743 | 345,005 | 400,511 | 499,872 |
| Effect of deconsolidation Op. held for sale | - | - | (7,554) | - |
| Effect of exchange rate variation on cash and cash equivalents | - | - | 28,395 | 71 |
| Increase (decrease) in cash and cash equivalents | 13,110 | 73,467 | (15,521) | 62,304 |

The explanatory notes are an integral part of the condensed interim financial statements .

Prumo Logística SA .

Notes to the condensed individual and consolidated interim financial information on June 30, 2024 and December 31, 2023

(In thousands of reais, unless otherwise mentioned)

1. Operational context

Prumo Logística SA (“Prumo” or “Company”) was established in 2007, with the aim of developing infrastructure projects and integrated logistics skills, mainly in the port sector. The Company currently carries out its operations through the subsidiaries Porto do Açú Operações SA (“Porto do Açú”), Vast Infraestrutura SA (“Vast”), Gás Natural Açú SA (“GNA”), UTE GNA I Geração de Energia SA (“GNA I”), of the indirect jointly controlled (“jointly controlled venture”) Ferroport Logística Comercial Exportadora SA (“Ferroport”), of the Dome Serviços Integrados Consortium and the jointly controlled enterprise efen Combustíveis Marítimos Ltda. (“efen”).

On June 30 2024, the Company's consolidated equity value is negative at R\$12.32 per share (R\$ 9.05 on December 31, 2023), presenting consolidated loss in the period of R\$1,137,661 (R\$ 1,53,088 on June 30, 2023) and positive consolidated working capital of R\$ 457,350 (positive R\$ 187,368 on December 31, 2023).

Prumo Logística SA .

Notes to the condensed individual and consolidated interim financial information on June 30, 2024 and December 31, 2023

(In thousands of reais, unless otherwise mentioned)

Porto do Açu

Within the scope of its strategic plan, aiming to optimize cash flow and increase investment capacity and value generation, Porto do Açu ("Company"), on March 15, 2024, carried out negotiations with creditor banks to the re-profiling of financing contracts in force until then. Porto do Açu received a capital contribution from its *holding* Prumo Logística SA, in the amount of R\$5,084,656, via letter of credit, of which R\$5,025,647 were used to settle the existing debt and R\$59,010 were used to *Fee* payments on loans, as per Explanatory Note 27 – Financial Result. The remaining balance of the debt was settled with an Assignment of Receivables operation with co-obligation with Virgo Companhia de Securitização, backed by long-term rental contracts, in the amount of R\$744,344.

In addition to these factors, Porto do Açu considers technical feasibility studies and cash flow projected for more than 10 years in its long-term business plan. The majority of existing and planned contracts are long-term, which supports the prediction of future results.

Additionally, based on existing contracts, including the shareholders' commitment, and available information and concrete data, Management reassessed its projections of investments, costs, expenses, operating cash, receivables, recoverability of assets and concluded that, at this moment, there is no no significant changes to be considered that would cast doubt on the operational continuity of Porto do Açu.

Vast Infraestrutura SA

Vast Infraestrutura advanced in the process of acquiring 100% of the shares of the company Terminal de Combustíveis Marítimos do Açu Ltda. ("TECMA"). In Dec/23, a contract was signed that established all the terms and conditions for the purchase and sale of TECMA shares. As a consequence, the Company paid the first installment of the transaction into an *escrow account*. It is worth noting that the closing of the transaction is subject to compliance with certain precedent conditions. Although one of the precedent conditions - the approval of the operation by CADE - was fulfilled in January 2024, this event is not enough to achieve the *closing*, which is conditioned on the implementation of other precedent conditions that remain pending.

Prumo Logística SA .

Notes to the condensed individual and consolidated interim financial information on June 30, 2024 and December 31, 2023

(In thousands of reais, unless otherwise mentioned)

GNA Group

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 UTE GNA I, on November 17, 2017. UTE GNA I continues to fulfill 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 under discussion to bpGM, reserving the right to be reimbursed for any payment in excess of the amount due, including interest.

On July 29, 2022, UTE GNA I proposed arbitration proceedings against bp Gás Marketing Ltd. (“bpGM”) with the aim of discussing the amounts charged by bpGM and provisionally paid by UTE GNA I in relation to certain LNG cargoes used in compliance with dispatch notifications from the National 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. On March 1, 2023, UTE GNA I presented its initial arguments to the Arbitration Court. On June 14, 2023, bpGM presented its defense. On December 1, 2023, UTE GNA I presented its reply. court and the parties between March 4th and 8th, 2024. On March 28th, 2024, the parties presented their final arguments. As mentioned in explanatory note no. 31 of subsequent events, the result was released on July 25th, 2024. of arbitration.

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.

The Company also works on the development of new projects, with the aim of participating in future energy auctions, in order to enable the implementation of other projects.

Prumo Logística SA .

Notes to the condensed individual and consolidated interim financial information on June 30, 2024 and December 31, 2023

(In thousands of reais, unless otherwise mentioned)

2. Companies of Prumo Group

| | Country | Equity interest | |
|--|---------|-----------------|------------|
| | | 06/30/2024 | 12/31/2023 |
| Direct subsidiaries | | | |
| Porto do Açú Operações SA ("Porto do Açú") (a) | Brazil | 98.99 % | 98.50 % |
| LLX Brasil Operações Portuárias SA ("LLX Brasil") | Brazil | 100.00% | 100.00% |
| efen Combustíveis Marítimos Ltda. ("efen") (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% |
| Heliporto do Açú ("Heliporto") | Brazil | 100.00% | 100.00% |
| Açú Petróleo Investimentos SA ("Açú Investimentos") | Brazil | 100.00% | 100.00% |
| Prumo Serviços e Navegação Ltda. ("PSN") | Brazil | 100.00% | 100.00% |
| Rochas do Açú Ltda. ("Rochas do Açú") | Brazil | 100.00% | 100.00% |
| FP Newco SA ("FP NewCo") | Brazil | 100.00% | 100.00% |
| Açú Energia Renovável Ltda. ("Açú Energia") | Brazil | 100.00% | 100.00% |
| FP Par Ltda. ("FP Par") | Brazil | 100.00% | 100.00% |
| Indirect subsidiaries | | | |
| 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 | 100.00% | 100.00% |
| Vast Terminais e Dutos SA (Vast Terminais) | Brazil | 100.00% | 100.00% |
| GSA - Grussaí Siderúrgica do Açú Ltda. ("GSA") | Brazil | 99.99 % | 99.24 % |
| Reserva Ambiental Fazenda Caruara ("Reserva Caruara") (f) | Brazil | 99.30 % | 99.20 % |
| G3X Engenharia SA ("G3X") | Brazil | 99.99 % | 99.99 % |
| Pedreira Sapucaia Ind. e Comércio Ltda. ("Pedreira Sapucaia") | 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% |
| Gás Natural Açú Infraestrutura SA ("GNA Infra") | Brazil | 93.02% | 93.02% |
| Açú Trucked LNG SA | Brazil | 100.00% | 100.00% |
| Fundo de Investimento Renda Fixa Curto Prazo Prumo | Brazil | 99.99% | 99.99% |
| DOMÉ Serviços Integrados ("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% |
| Terminal de Combustíveis Marítimos do Açú Ltda. ("TECMA") | Brazil | 100.00% | 100.00% |

(a) Enterprise controlled by Prumo, with a 1.01% stake held by 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) Enterprise controlled by Prumo, with 30% participation by BP Global Investment Limited;

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

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

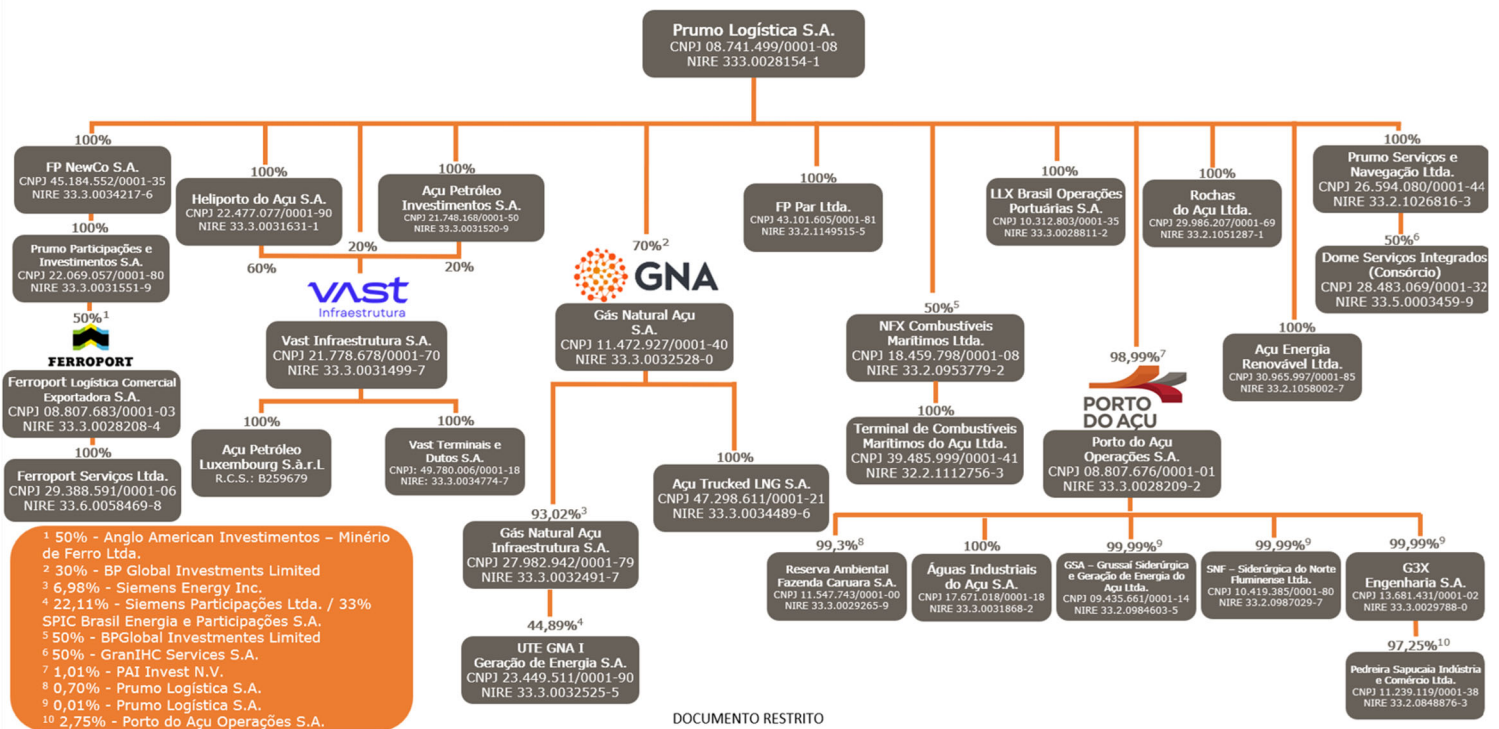
(f) Project jointly controlled by Porto do Açú, with a 0.76% stake held by Prumo;

(g) The Dome consortium is made up of the companies Prumo Serviços e Navegação Ltda. and GranIHC Services, with equal shares of 50%;

Prumo Logística SA .

Notes to the condensed individual and consolidated interim financial information on June 30, 2024 and December 31, 2023

(In thousands of reais, unless otherwise mentioned)



DOCUMENTO RESTRITO

Prumo Logística SA .

Notes to the condensed individual and consolidated interim financial information on June 30, 2024 and December 31, 2023

(In thousands of reais, unless otherwise mentioned)

3. Basis for preparation and presentation of interim financial statements

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

The condensed and individual interim financial statements include the deferred assets of the subsidiary Porto do Açú and the jointly-controlled venture Ferroport, which will finish being amortized in 2025 and 2024, respectively. 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 the results for the period by the subsidiaries and by consequence due to equity equivalence in the controlling company.

The interim financial statements should be read together with the individual and consolidated annual financial statements as of December 31, 2023, approved on March 15, 2024, which were prepared in accordance with accounting practices adopted in Brazil, which include the provisions of the Brazilian Corporation 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 assessed and then concluded that there is no significant uncertainty about the Company's ability to continue operating.

On August 9, 2024, the Company's Management authorized the conclusion and disclosure of the interim financial statements for the period ended June 30, 2024.

Prumo Logística SA .

Notes to the condensed individual and consolidated interim financial information on June 30, 2024 and December 31, 2023

(In thousands of reais, unless otherwise mentioned)

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) losses due to reduction in recoverable value (“*impairment*”) of assets.

c) Functional currency and presentation currency

These individual and consolidated interim financial statements are presented in Real, which is the functional currency of the Company and its subsidiaries, with the exception of Açú Petróleo, 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 as those applied and evidenced in note 4 – Main Accounting Policies in the consolidated financial statements for the year ended December 31, 2023.

e) Basis of consolidation

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

e.1 Investments in entities accounted for using the equity method

The Company's investments in entities accounted for using the equity method include its participation in joint *ventures* .

Prumo Logística SA .

Notes to the condensed individual and consolidated interim financial information on June 30, 2024 and December 31, 2023

(In thousands of reais, unless otherwise mentioned)

To be classified as a jointly controlled entity, there must be a contractual agreement that allows the Company shared control of the entity and gives the Company the right to the net assets of the jointly controlled entity, and not the right to its specific assets and liabilities.

Such investments are initially recognized at cost, which includes transaction expenses. After initial recognition, the interim financial statements include the Company's share of profit or loss for the period and other comprehensive results of the investee until the date on which significant influence or joint control ceases to exist. In the parent company's individual interim financial statements , investments in subsidiaries are also accounted for using this method.

e.2 Transactions eliminated in consolidation

Intra-group balances and transactions, and any unrealized income or expenses (except for gains or losses from foreign currency transactions) arising from intra-group transactions, are eliminated. Unrealized gains arising from transactions with investees registered under the equity method of accounting are eliminated against the investment in proportion to the Company's interest in the investee.

f) Non-current assets held for sale

Non-current assets are classified as held for sale when their carrying value is recoverable, mainly through a sale and when this sale is practically certain. Non-current assets held for sale are valued at the lower of carrying value and fair value, less costs to sell. The sale of these assets is expected to occur within a period of up to 12 months from the closing date of this interim financial statement.

4. Accounting policies

In preparing these condensed interim financial statements for the period ended June 30, 2024, the accounting policies adopted are uniform to those used when preparing the Financial Statements for December 31, 2023 issued on March 15, 2024.

Prumo Logística SA .

Notes to the condensed individual and consolidated interim financial information on June 30, 2024 and December 31, 2023

(In thousands of reais, unless otherwise mentioned)

5. Cash and cash equivalents, Securities and Restricted cash

a) Cash and cash equivalents

They include cash, available bank deposits and short-term financial investments with high liquidity, maturing within three months from the date of the original contract, readily convertible into a known amount of cash and with an insignificant risk of change in value.

| | Parent Company | | Consolidated | |
|------------------------------|----------------|----------------|----------------|----------------|
| | 06/30/2024 | 12/31/2023 | 06/30/2024 | 12/31/2023 |
| Cash and banks | 30,075 | 17,499 | 43,633 | 66,129 |
| Cash equivalents | | | | |
| CBDs | 109,721 | 109,186 | 336,254 | 366,323 |
| Compromised operations | - | - | 20,688 | 19,617 |
| | 109,721 | 109,186 | 356,942 | 385,940 |
| Estimated loss allowance (-) | (53) | (52) | (64) | (88) |
| | 109,668 | 109,134 | 356,878 | 385,852 |
| | 139,743 | 126,633 | 400,511 | 451,981 |

Cash equivalents are resources invested in bank deposit certificates and in repurchase agreements, whose maturity dates are up to three months from acquisition and with daily liquidity.

b) Marketable securities

| | Parent Company | | Consolidated | |
|------------------------------------|----------------|---------------|------------------|------------------|
| | 06/30/2024 | 12/31/2023 | 06/30/2024 | 12/31/2023 |
| Public securities (a) | 3,039 | 13,043 | 3,039 | 13,043 |
| Foreign Exchange FI (b) | - | - | 251,045 | 179,801 |
| Credit-linked promissory notes (c) | - | - | 3,348,894 | 2,952,500 |
| | 3,039 | 13,043 | 3,602,978 | 3,145,344 |
| Current | 3,039 | 13,043 | 524,236 | 399,613 |
| Noncurrent | - | - | 3,078,742 | 2,745,731 |

(a) Public bonds issued by the National Treasury were acquired through the Exclusive Fund at Bradesco. These financial investments have maturities of more than three months and are presented in current assets based on the expectation of realization in the short term.

(b) The Foreign Exchange Investment Fund is managed by Banco BNP Paribas. Vast Infraestrutura designated the investments in this fund because they represent investments that the Company intends to maintain for a

Prumo Logística SA .

Notes to the condensed individual and consolidated interim financial information on June 30, 2024 and December 31, 2023

(In thousands of reais, unless otherwise mentioned)

period longer than 90 days for strategic purposes. Its financial classification is fair value through profit or loss. In turn, your gains and losses impact the Company's results.

As determined by CVM Instruction 408/05, 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 banks Itaú and Santander to internalize the resources and financing with Vast., through a linked operation in Brazil. The banks Itaú and Santander used the resources provided to them by the Company, through the instruments Export Credit Note (NCE) and Exchange Debenture with Itaú and Santander, as per explanatory note no. 17 – Loans, Financing and debentures.

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

c) Restricted cash

| | Parent Company | | Consolidated | |
|-----------------|----------------|---------------|---------------|---------------|
| | 06/30/2024 | 12/31/2023 | 06/30/2024 | 12/31/2023 |
| Restricted cash | 19,500 | 34,715 | 19,500 | 83,713 |
| | 19,500 | 34,715 | 19,500 | 83,713 |

The reduction in the Company's restricted cash balance from R\$34,715 on December 31, 2023 to R\$19,500 on June 30, 2024, is due to the Company's letter of credit guarantee agreement with ABC Brasil bank, which has ended.

In relation to the consolidated balance, in the context of the financial restructuring of Porto do Açu, with the re-profiling of its debts with the Financing onlending Banks via BNDES onlending and with the FI-FGTS, the restricted cash balance was used to settle obligations referring to commissioning with the onlending banks themselves, BNDES and FI-FGTS.

d) Restricted cash – Operation Virgo

| | Consolidated | |
|-------------------------|--------------|------------|
| | 06/30/2024 | 12/31/2023 |
| Restricted Cash – Virgo | 2,245 | - |
| | 2,245 | - |

Prumo Logística SA .

Notes to the condensed individual and consolidated interim financial information on June 30, 2024 and December 31, 2023

(In thousands of reais, unless otherwise mentioned)

Porto do Açú entered into an Assignment of Receivables operation with Virgo Companhia de Securitização, which consists of retaining a percentage of the accounts receivable linked to the rental contracts backed by the operation. The amount relating to the backed securities issued by Porto do Açú is paid by the customer directly to Virgo, which retains the installment for the subsequent month and transfers the remaining balance to a Porto do Açú bank account. The retained balance is used to carry out the extraordinary monthly amortization of the securitized debt recognized in the Company's liabilities (Explanatory note – 18 - Assignment of securitized receivables).

On June 30, 2024, the balance retained by Virgo on the securities received amounts to R\$2,245.

6. Escrow accounts

| | Consolidated | |
|------------------------------|---------------------|-------------------|
| | 06/30/2024 | 12/31/2023 |
| Porto do Açú | 3,422 | 3,410 |
| GSA | 12 | 12 |
| Vast (b) | 222,479 | 190,450 |
| Prumo Participações (c) | 197,086 | 151,521 |
| GNA Infra (d) | 4 | 4 |
| FP Newco | 16 | 22 |
| | 423,019 | 345,419 |
| Expected Loss Provision - DV | (5) | (17) |
| | 423,014 | 345,402 |
| Current | 197,133 | 151,563 |
| Noncurrent | 225,881 | 193,839 |

(a) The resources held by Porto do Açú, deposited in the Banco Santander account, consist of environmental compensation obligations established within the scope of installation license No. IN023176, and may only be used for investments in socio-environmental actions and projects previously approved by the State Secretariat for the Environment and the State Institute for the Environment, as provided for in Term of Commitment no. 03/2014;

(b) Vast's linked deposits refer to resources held in dollars in accounts abroad. The deposit amount relating to this operation serves as collateral, in accordance with the financing conditions;

(c) Prumo Participações has two reserve accounts relating to the financing contract: The Debt Service Reserve Account ("DSRA"), which has the value of 6 months of payment of the minimum principal plus 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.

Prumo Logística SA .

Notes to the condensed individual and consolidated interim financial information on June 30, 2024 and December 31, 2023

(In thousands of reais, unless otherwise mentioned)

7. Receivables

| | Consolidated | |
|---------------------------------------|---------------------|-------------------|
| | 06/30/2024 | 12/31/2023 |
| Assignment of real surface rights (a) | 139,470 | 135,244 |
| Port services (b) | 50,112 | 37,605 |
| Oil transshipment services (c) | 155,993 | 104,367 |
| Securitized Clients – VIRGO (d) | 6,544 | - |
| Others | 3,533 | 1,407 |
| | 355,652 | 278,623 |
| Provision for estimated losses (-) | (1,462) | (1,221) |
| | 354,190 | 277,402 |
| Current | 224,481 | 164,219 |
| Noncurrent | 129,709 | 113,183 |

- (a) Assignment of land surface rights relating to clients: Technip, NOV, Intermoor, Edson Chouest, Oceanpact, efen, VIX Logística, Ambipar, Duro Felgueira, Minas Gusa and others.
- (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;
- (d) In the context of the Company's financial restructuring, in March 2024 a Receivables Assignment operation was carried out with co-obligation, backed by rental contracts (assignment of real surface rights), with the company Virgo Companhia de Securitização (Explanatory Note No. 18 Assignment of securitized receivables). The transaction consists of control of receivables, by the parties involved in the operation, in a specific bank account of the securitization company. On June 30, 2024, the balance relating to securitized customers was R\$6,544.

The Company's criteria for credit assessment and calculation of expected loss of receivables are the analysis of the following items:

- Financial information
- Serasa *rating*

The Company carried out an assessment of the credit risks and expected loss of receivables and did not identify additional losses beyond the amounts already recorded in these financial statements . Additionally, the Company continues to evaluate the future impacts on its receivables due to the financial and economic situation of the country and its customers.

Prumo Logística SA .

Notes to the condensed individual and consolidated interim financial information on June 30, 2024 and December 31, 2023

(In thousands of reais, unless otherwise mentioned)

8. Taxes to be recovered

| | Parent Company | | Consolidated | |
|--|----------------|---------------|---------------|----------------|
| | 06/30/2024 | 12/31/2023 | 06/30/2024 | 12/31/2023 |
| Service tax ("ISS") | 7 | 7 | 180 | 165 |
| Tax on circulation of goods ("ICMS") | - | - | 982 | 1,220 |
| Income tax withheld at source ("IRRF") | 14,422 | 15,167 | 34,999 | 34,250 |
| CSLL withholding tax ("CSRF") | - | - | 291 | 36 |
| Income tax withheld on mutual | 4,083 | 3,636 | 4,083 | 3,636 |
| Non-cumulative credit ("PIS") | - | - | 246 | 881 |
| Non-cumulative credit ("COFINS") | - | - | 334 | 209 |
| Others | 201 | 201 | 1,929 | 1,321 |
| | 18,713 | 19,011 | 43,044 | 41,718 |
| Current | 14,626 | 15,371 | 35,013 | 34,706 |
| Noncurrent | 4,087 | 3,640 | 8,031 | 7,012 |
| IRPJ and CSLL to be recovered | | | | |
| Income tax and social contribution ("IRPJ/CSLL") | - | 75 | 46,646 | 69,502 |
| Current | - | 75 | 46,646 | 69,502 |
| Total Taxes to be recovered | 18,713 | 19,086 | 89,690 | 111,220 |

9. Non-current assets held for sale

In the second quarter of 2024, the Management of Porto do Açu committed to a plan to sell shares in Company Águas Industriais do Açu, a company currently controlled by Porto do Açu SA, in the collection, adduction, reservation, treatment, purification and water distribution for industrial purposes.

The operation is expected to be completed in 2024. There was no Group of assets and liabilities for disposal classified as held for sale on December 31, 2023 or until the end of the 1st quarter of 2024.

During the process of recognizing Available-for-Sale Non-Current Assets, the Company carried out tests and verifications on the fair value of the recognized investment. In this process, it was identified that the fair value is higher than the net equity of the asset offered

Prumo Logística SA .

Notes to the condensed individual and consolidated interim financial information on June 30, 2024 and December 31, 2023

(In thousands of reais, unless otherwise mentioned)

for sale, which leads to the recognition of the Non-Current Asset Available for Sale at the value of the entity's net equity now available for sale.

On June 30, 2024, the composition of assets and liabilities held for sale – Águas industrial do Açú:

| | 06/30/2024 | | |
|-----------------------------|---------------|-----------------|---------------|
| | Gross | Eliminations | Liquid |
| Assets | | | |
| Current | | | |
| Cash and cash equivalents | 5,201 | - | 5,201 |
| Customers | 827 | - | 827 |
| Customers – related parties | 272 | (272) | - |
| Taxes to be recovered | 535 | - | 535 |
| Prepaid expenses | 168 | - | 168 |
| Other amounts receivable | 35 | - | 35 |
| | 7,038 | (272) | 6,766 |
| Noncurrent | | | |
| Judicial deposits | 673 | - | 673 |
| Deferred taxes | 35 | - | 35 |
| Immobilized | 7,395 | - | 7,395 |
| Intangible | 20 | - | 20 |
| Right of use | 27,983 | (27,983) | - |
| | 36,106 | (27,983) | 8,123 |
| Total assets | 43,144 | (28,255) | 14,889 |

| | 06/30/2024 | | |
|------------------------------------|---------------|-----------------|------------|
| | Gross | Eliminations | Liquid |
| Liabilities | | | |
| Current | | | |
| Suppliers | 152 | - | 152 |
| Salaries and charges payable | 183 | - | 183 |
| Related parties – accounts payable | 325 | (325) | - |
| Dividends payable | - | - | - |
| Lease liability | 565 | (565) | - |
| Taxes and contributions to collect | 547 | - | 547 |
| Other obligations | 6 | - | 6 |
| | 1,778 | (890) | 888 |
| Noncurrent | | | |
| Lease liability | 30,419 | (30,419) | - |
| Obligations with third parties | 27 | - | 27 |
| | 30,446 | (30,419) | 27 |
| Net equity | | | |

Prumo Logística SA .

Notes to the condensed individual and consolidated interim financial information on June 30, 2024 and December 31, 2023

(In thousands of reais, unless otherwise mentioned)

| | | | |
|-------------------------------------|---------------|-----------------|--------------|
| Share capital | 9,737 | (9,737) | - |
| Profit Reserve | 558 | (558) | - |
| Retained earnings | 625 | 1,728 | 2,353 |
| Total equity | 10,920 | (8,567) | 2,353 |
| Total liabilities and equity | 43,144 | (39,876) | 3,268 |

Net results from operations held for sale – Águas industrial do Açú

| | Period of six months ending June 30, 2024 | | |
|--|---|--------------|--------------|
| | Gross | Elimination | Liquid |
| Net revenue from services | 4,685 | (336) | 4,349 |
| Cost of the service provided | (2,321) | 655 | (1,666) |
| Gross profit | 2,364 | 319 | 2,683 |
| Operational expenses | | | |
| Administrative costs | 41 | - | 41 |
| Provision for losses on receivables | (28) | 3 | (25) |
| Result before net financial income (expenses) and taxes | 2,377 | 322 | 2,699 |
| Financial result | | | |
| Financial income | 191 | - | 191 |
| Financial expenses | (1,418) | 1,406 | (12) |
| | (1,227) | 1,406 | 179 |
| Result before taxes | 1,150 | 1,728 | 2,878 |
| Income tax and current social contribution | (500) | - | (500) |
| Deferred income tax and social contribution | (25) | - | (25) |
| Net profit for the period | 625 | 1,728 | 2,353 |

| | Three-month period ending June 30, 2024 | | |
|--|---|-------------|--------------|
| | Gross | Elimination | Liquid |
| Net revenue from services | 2,306 | (150) | 2,156 |
| Cost of the service provided | (1,166) | 327 | (839) |
| Gross profit | 1,140 | 177 | 1,317 |
| Operational expenses | | | |
| Administrative costs | 144 | - | 144 |
| Provision for losses on receivables | (18) | 2 | (16) |
| Result before net financial income (expenses) and taxes | 1,266 | 179 | 1,445 |
| Financial result | | | |
| Financial income | 82 | - | 82 |
| Financial expenses | (708) | 702 | (6) |
| | (626) | 702 | 76 |
| Result before taxes | 640 | 881 | 1,521 |
| Income tax and current social contribution | (246) | - | (246) |
| Deferred income tax and social contribution | (38) | - | (38) |
| Net profit for the period | 356 | 881 | 1,237 |

Prumo Logística SA .

Notes to the condensed individual and consolidated interim financial information on June 30, 2024 and December 31, 2023

(In thousands of reais, unless otherwise mentioned)

Cash flow from operations held for sale – Águas industrial do Açú

| | <u>06/30/2024</u> |
|---|-------------------|
| Net cash from (used) operating activities | 2,558 |
| Net cash from (used) investment activities | (44) |
| Net cash from (used) financing activities | (3,148) |
| Increase (decrease) in cash and cash equivalents | (634) |
| Increase in cash and cash equivalents | |
| At the beginning of the exercise | 5,835 |
| At the end of the period | 5,201 |
| Increase (decrease) in cash and cash equivalents | (634) |

10. Deferred taxes

Deferred income tax and social contribution assets of R\$58 and liabilities of R\$(179,404) total the net amount of R\$(179,346) on June 30, 2024 (R\$(247,320) on December 31, 2023), have the following composition:

| | <u>Parent Company</u> | | <u>Consolidated</u> | |
|---|-----------------------|-------------------|---------------------|-------------------|
| | <u>06/30/2024</u> | <u>12/31/2023</u> | <u>06/30/2024</u> | <u>12/31/2023</u> |
| Deferred tax asset | | | | |
| Tax losses | 145,383 | 95,053 | 1,849,704 | 1,686,554 |
| Negative basis of social contribution | 61,258 | 40,983 | 674,991 | 615,446 |
| Adjustment Law No. 11,638/07 - RTT (a) | - | - | 3,459 | 7,318 |
| Provision for PLR | - | - | 3,444 | 7,815 |
| Capitalized Interest | - | - | (11,367) | (12,848) |
| Provision for loss on investments | - | - | 7,116 | 7,116 |
| Provision for estimated loss credits | - | - | 17,996 | 16,228 |
| Provision for other fees | - | - | 2,666 | 2,665 |
| Linear Revenue Deferral | - | - | (45,876) | (42,882) |
| Deferral of PIS and COFINS - Linear Revenue | - | - | 4,521 | 3,966 |
| Exchange rate variation provision | - | - | 34,738 | (136,057) |
| Provision (reversal) loss on fixed assets | - | - | 13,220 | 25,060 |
| Provision for contingencies | - | - | 753 | 662 |
| PIS and COFINS Credit Appropriation | - | - | 16,495 | 16,704 |
| Depreciation Rate Difference | - | - | (14,518) | (13,832) |
| Loss with variable income operations | - | - | - | 4,814 |
| Others | 4,403 | 4,403 | 10,950 | 15,224 |
| Total assets deferred tax credits | 211,044 | 140,439 | 2,568,292 | 2,203,953 |
| Unrecognized deferred income tax (b) | (211,044) | (140,439) | (2,568,234) | (2,203,770) |

Prumo Logística SA .

Notes to the condensed individual and consolidated interim financial information on June 30, 2024 and December 31, 2023

(In thousands of reais, unless otherwise mentioned)

| | | | | |
|---|---|---|------------------|------------------|
| Total deferred tax assets recognized | - | - | 58 | 183 |
| Deferred tax liabilities | | | | |
| Temporary difference – GNA Infra | - | - | (24,726) | (24,726) |
| Passive Base Difference - Vast | - | - | (154,678) | (203,648) |
| Exchange Variation - FP Newco | - | - | - | (19,129) |
| Total deferred tax liabilities | - | - | (179,404) | (247,503) |
| Total Deferred Taxes | - | - | (179,346) | (247,320) |

- (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-operational are recognized in profit or loss, for tax purposes they are treated as if they were deferred assets.
- (b) This is an unrecognized deferred IR arising from tax losses and consolidated negative basis, in the amount of R\$(2,568,292) , being that: Prumo in the amount of R\$(211,043), Porto do Açú R\$ (1,850,996) , Prumo Participações R\$ (273,972) , Açú Petróleo Investimentos R\$ (159,459), and others due to the lack of concrete expectation of future taxable results and others.

11. OSX Debentures

Under the terms of the judicial recovery plan of OSX Construção Naval SA (“OSX”), approved by the General Assembly of creditors on December 17, 2014 and approved by the recovery judge on January 8, 2015, Porto do Açú subscribed and paid , with its credits against OSX, on January 29, 2016, debentures issued by OSX in the total amount of R\$734,677 given the following conditions:

| | Date of issue: | Expiration Date (**): | Interest rate (a. a): | Consolidated | |
|---|----------------|-----------------------|-----------------------|----------------|----------------|
| | | | | 06/30/2024 | 12/31/2023 |
| Debentures – 4th series (*) | 01/08/2015 | 01/08/2055 | CDI | 723,716 | 723,716 |
| DIP – 3rd series (*) | 01/15/2016 | 01/15/2036 | CDI + 2% | 10,961 | 10,961 |
| Subtotal of Debentures: | | | | 734,677 | 734,677 |
| (-) Provision for estimated loss | | | | (46,031) | (46,031) |
| Total Debentures: | | | | 688,646 | 688,646 |
| Real surface right (not accounted for) (vi) | | | | (33,837) | (33,837) |
| Total: | | | | 654,809 | 654,809 |

(*) The Debentures - 3rd Series mature in 10 years, extendable for the same period and the Debentures - 4th Series mature in 20 years, extendable for the same period.

(**) Maturity date considering the possible extension of debentures

Prumo Logística SA .

Notes to the condensed individual and consolidated interim financial information on June 30, 2024 and December 31, 2023

(In thousands of reais, unless otherwise mentioned)

The total amount of debentures according to the judicial recovery plan is composed of: (i) R\$630 from June 42,301 on June 30, 2024 and December 31, 2023, relating to the construction costs of the T2 terminal channel; (ii) R\$10,961 on June 30, 2024 and 2023 relating to the DIP loan; (iii) R\$12,507 on June 30, 2024 and 2023 relating to the transmission line; (iv) R\$32,117 on June 30, 2024 and December 31, 2023, referring to the assignment of real surface rights for the period from August 2013 to July 2014, (v) R\$2,954 on June 30, 2024 and 2023 relating to licensing costs and (vi) R\$33,837 on June 30, 2024 and December 31, 2023, relating to the assignment of real surface rights due from August 2014 to July 2015, however, not accounted for by does not fully meet the revenue recognition criteria (CPC 47/IFRS15), given the unlikelihood of future economic benefits associated with this transaction.

Of the total amount of Debentures, the Management of Porto do Açú constituted a provision for loss at recoverable value in the amount of R\$46,031 on June 30, 2024 and December 31, 2023, as detailed in the table in the explanatory note above.

Still in view of the uncertainties in receiving the total value of the credits recognized as 3rd and 4th series Debentures, the amount of remunerative interest of R\$948,899 (R\$865,055) was not recorded until the base date, as they did not meet the criteria of CPC 25. on December 31, 2023).

If, eventually, OSX does not honor the Debentures contract, the amounts described in items (i) and (iii) will be added to Fixed Assets and “Investment Property”, respectively, where such assets are already valued based on the standard accounting CPC 01 from the perspective of possible recoverability. Details disclosed in Explanatory Note No. 14 – Fixed Assets – *Impairment Test*.

12. Obligations with third parties

a) Credits with third parties

| | Consolidated | |
|------------------------------|---------------|---------------|
| | 06/30/2024 | 12/31/2023 |
| Removal credits (*) | 68,682 | 68,682 |
| Credit – Contractual advance | 8,550 | 8,550 |
| Total credits: | 77,232 | 77,232 |

Prumo Logística SA .

Notes to the condensed individual and consolidated interim financial information on June 30, 2024 and December 31, 2023

(In thousands of reais, unless otherwise mentioned)

| | | |
|----------------------------------|----------------------|----------------------|
| (-) Provision for estimated loss | <u>(8,550)</u> | <u>(8,550)</u> |
| Total | <u>68,682</u> | <u>68,682</u> |

(*) Referring to works in the surrounding area. If OSX does not honor such payments, the amount will be added in full to the cost of the Fixed Assets of Porto do Açú "Canal T2" 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. 14 – Fixed assets – Impairment test.

b) Other amounts receivable – OSX

| | Consolidated | |
|--|---------------------|-------------------|
| | 06/30/2024 | 12/31/2023 |
| Assignment of the right to use | 454,183 | 420,301 |
| Total credits: | 454,183 | 420,301 |
| Real surface right (not accounted for) | (454,183) | (420,301) |
| Total: | - | - |

Considering that in December 2012, Porto do Açú and OSX signed a Private Instrument for the Onerous Assignment of the Right of Use and Future Concession of Real Surface Rights ("Assignment Agreement"); that in November 2013, OSX requested judicial recovery, having its plan approved, which determined, among other measures, the suspension of the enforceability of payments until December 2016; that before the end of the grace period determined in the judicial recovery plan, both parties entered into a new agreement that suspended for another 2 years the enforceability of installments subsequent to those subscribed in debentures, that is, the installments due from 2015 onwards; and that in September 2018, Porto do Açú signed with the OSX Group the term of commitment and Standstill, which established the suspension of the enforceability of the charge relating to the considerations while it was in force, Porto do Açú notified the OSX Group, in October 13, 2023, regarding the non-renewal of Standstill, ending on October 19, 2023.

In a continuous act, Porto do Açú notified OSX extrajudicially, on October 23, 2023, requesting that payment of overdue installments for the period from August 2015 to September 2023 be made by October 30, 2023, in the total value of R\$403,359.

On the last day of the deadline granted by Porto do Açú for payment, the OSX Group proposed urgent precautionary relief as a preparatory measure for a new request for

Prumo Logística SA .

Notes to the condensed individual and consolidated interim financial information on June 30, 2024 and December 31, 2023

(In thousands of reais, unless otherwise mentioned)

judicial recovery requesting the suspension of the enforceability of pecuniary obligations and the establishment of a mediation procedure between the OSX Group and its main creditors, which was approved by the Court of the 3rd Business Court.

Even before the end of mediation, the OSX Group submitted a new request for judicial recovery, which was granted on 01/23/2024.

Due to the approval, the amounts due as rent from August/2015 to January/2024, the date of approval of the new judicial recovery, became part of the bankruptcy credit for the new judicial recovery of the OSX Group, in the principal amount of R\$423,877 .

The monthly installments, due after the approval of the new judicial recovery (extra-judicial), from January (pro rata) to June 2024, are being collected through the judicialization of execution of the extrajudicial title. The total value of the execution, with the necessary updates and late payment charges, amounts to R\$31,534.

Although these amounts are effectively owed to Porto do Açú, there is no expectation of receipt due to the financial condition of OSX and the approval of the new request for Judicial Recovery, with no recognition as revenue in the Financial Statements, due to the lack of requirements established in the CPC 47 (IFRS 15).

The OSX Group's second judicial recovery process is ongoing, involving all its creditors, with no date set for voting on a new plan.

Prumo Logística SA .

Notes to the condensed individual and consolidated interim financial information
On June 30 , 2024 and December 31, 2023
(In thousands of reais, unless otherwise mentioned)

13. Investments

a) Equity interests

| Direct subsidiaries (including joint control) | % | Number of shares/quo tas (thousand) | June 30, 2024 | | | | | | | | | | |
|--|---------|--|---------------|-------------|-----------|------------------|--|------------------|---------------------------------|-------------------|--|--|-----------------------|
| | | | Acsets | Liabilities | Equity | Share capital | Advance for future capital increase - AFAC | Stock options | Premium on share issuance | Profit reserve | Gain (loss) in percentag e change | Gain (loss) on exchange rate variation | Accumulated result |
| Porto do Açú | 98.99% | 9,695,541 | 4,886,737 | 860,145 | 4,026,592 | 9,695,541 | - | 1,369 | - | 20,159 | 69 | - | (5,690,546) |
| LLX Brasil | 100.00% | 104,780 | 871 | - | 871 | 104,780 | - | - | - | - | - | - | (103,909) |
| FP NewCo | 100.00% | 1 | 1,909,960 | 2,203,081 | (293,121) | - | - | - | (58,843) | - | - | - | (234,278) |
| efen | 50.00% | 73,430 | 531,639 | 428,072 | 103,567 | 77,965 | - | - | - | - | - | - | 25,602 |
| Vast | 20.00% | 447,042 | 6,198,241 | 6,839,315 | (641,074) | 110,915 | - | - | (1,124,251) | 6,889 | - | 169,060 | 196,313 |
| Açú Investimentos | 100.00% | 922 | 6,767 | 750,812 | (744,045) | 922 | - | - | (224,850) | - | (132,091) | 34,679 | (422,705) |
| GNA | 70.00% | 367,377 | 310,892 | 17,171 | 293,721 | 630,439 | - | - | 377,865 | 21,517 | (30,983) | 10,266 | (715,383) |
| PSN | 100.00% | 11,336 | 105,121 | 80,831 | 24,290 | 14,915 | - | - | - | 471 | - | - | 8,904 |
| Heliporto | 100.00% | 353,910 | 19,649 | 404,911 | (385,262) | 353,910 | - | - | (674,551) | 4,266 | (16,634) | (171,925) | 119,672 |
| Rochas do Açú | 100.00% | 1 | 1 | - | 1 | 1 | - | - | - | - | - | - | - |
| FP Par | 100.00% | 1 | - | - | - | - | - | - | - | - | - | - | - |
| Açú Energia | 100.00% | 1 | 1 | - | 1 | 1 | - | - | - | - | - | - | - |

Prumo Logística SA .

Notes to the condensed individual and consolidated interim financial information

On June 30 , 2024 and December 31, 2023

(In thousands of reais, unless otherwise mentioned)

| | | | | | | | | | | | | | | December 31, 2023 | |
|--|---------|---|-----------|-------------|-----------|------------------|---|------------------|---------------------------------|-------------------|---|---|-----------------------|-------------------|--|
| Direct subsidiaries (including joint control) | % | Number of shares/quota s (thousand) | Acsets | Liabilities | Equity | Share capital | Advance for future capital increase - AFAC | Stock options | Premium on share issuance | Profit reserve | Gain (loss) in percentage change | Gain (loss) on exchang e rate variation | Accumulated result | | |
| Porto do Açú | 98.05% | 4,385,484 | 4,909,917 | 5,550,012 | (640,095) | 4,385,484 | 225,400 | 1,369 | - | 20,125 | 104 | - | (5,272,577) | | |
| LLX Brazil | 100.00% | 104,780 | 860 | 3 | 857 | 104,780 | - | - | - | - | - | - | (103,923) | | |
| FP Newco | 100.00% | 90 | 618,470 | 654,607 | (36,137) | - | - | - | - | (58,843) | - | - | 22,706 | | |
| efen | 50.00% | 73,430 | 651,870 | 519,638 | 132,232 | 77,965 | - | - | - | - | - | - | 54,267 | | |
| Vast | 20.00% | 447,042 | 5,433,317 | 6,061,036 | (627,719) | 110,915 | - | - | (1,124,252) | 105,057 | - | 280,561 | - | | |
| Açú Petróleo Investimentos | 100.00% | 898 | 6,757 | 722,313 | (715,556) | 898 | 8 | - | (224,850) | 655 | (132,092) | 56,979 | (417,154) | | |
| GNA | 70.00% | 367,377 | 472,624 | 20,718 | 451,906 | 630,440 | - | - | 377,866 | - | - | (5,663) | (550,736) | | |
| Prumo Serviços de Navegação | 100.00% | 11,336 | 106,703 | 84,548 | 22,155 | 14,915 | - | - | - | 457 | - | - | 6,783 | | |
| Heliporto | 100.00% | 353,881 | 19,636 | 393,427 | (373,791) | 353,881 | 12 | - | (674,551) | 4,970 | (16,634) | (105,024) | 63,555 | | |
| Rochas do Açú | 100.00% | 1 | 1 | - | 1 | 1 | - | - | - | - | - | - | - | | |
| FP Par Ltda | 100.00% | 1 | - | - | - | - | - | - | - | - | - | - | - | | |
| GNA Comercializadora | 50.00% | 1 | - | - | - | - | - | - | - | - | - | - | - | | |
| Açú Energia | 100.00% | 1 | 1 | - | 1 | 1 | - | - | - | - | - | - | - | | |

Prumo Logística SA .

Notes to the condensed individual and consolidated interim financial information

On June 30 , 2024 and December 31, 2023

(In thousands of reais, unless otherwise mentioned)

b) Movements – Parent Company

| Direct subsidiaries | 12/31/2023 | Capital increase (*) | Advance for future capital increase - AFAC | Gain/loss percentage change | Gain/loss due to reflex exchange variation | Unrealized profit | Dividends | Others | Provision for loss on investments | Equity | 06/30/2024 |
|---------------------|----------------|----------------------|--|-----------------------------|--|-------------------|-----------------|--------------|-----------------------------------|------------------|------------------|
| Porto do Açú | - | 5,084,656 | - | (57,992) | - | - | - | - | (649,606) | (413,215) | 3,963,843 |
| LLX Brasil | 857 | - | - | - | - | - | - | - | - | 14 | 871 |
| Prumo Participações | - | - | - | - | - | 1,670 | - | - | (1,670) | - | - |
| Efen | 66,116 | - | - | - | - | - | (24,262) | - | - | 9,930 | 51,784 |
| Vast | - | - | - | - | (22,301) | - | - | - | 2,672 | 19,629 | - |
| Açu Investimentos | - | 24 | - | - | (22,301) | - | - | - | 28,482 | (6,205) | - |
| GNA | 316,338 | - | - | - | - | - | - | 4,524 | - | (115,253) | 205,609 |
| Heliporto | - | 29 | - | - | (66,900) | - | - | - | 7,987 | 58,884 | - |
| PSN | 22,151 | - | - | - | - | - | (6,705) | (63) | - | 8,904 | 24,287 |
| FP Newco | - | - | - | - | - | - | - | - | 256,984 | (256,984) | - |
| Others | 171 | - | - | 3 | - | - | - | - | - | (8) | 166 |
| | 405,633 | 5,084,709 | - | (57,989) | (111,502) | 1,670 | (30,967) | 4,461 | (355,151) | (694,304) | 4,246,560 |

(*) Capital increase made by Prumo Logística at Porto do Açú for subsequent debt settlement, via letter of credit, as detailed in NE1

| Direct subsidiaries | 12/31/2022 | Capital increase | Advance for future capital increase - AFAC | Gain/loss percentage change | Gain/loss due to reflex exchange variation | Unrealized profit | Dividends | Others | Provision for loss on investments | Equity | 12/31/2023 |
|---------------------|----------------|------------------|--|-----------------------------|--|-------------------|-----------------|----------------|-----------------------------------|------------------|----------------|
| Porto do Açú | - | 632,277 | (374,007) | (10,695) | - | - | - | - | 323,243 | (570,818) | - |
| LLX Brasil | 840 | - | - | - | - | - | - | - | - | 17 | 857 |
| Prumo Participações | - | - | - | - | - | 3,339 | - | - | (3,339) | - | - |
| efen | 38,585 | - | - | - | - | - | - | - | - | 27,531 | 66,116 |
| Vast | - | - | - | - | 9,526 | - | (6,508) | - | (25,935) | 22,917 | - |
| Açu Investimentos | - | - | 8 | - | 9,526 | - | - | - | 36,814 | (46,348) | - |
| GNA | 510,055 | (55,307) | - | - | - | - | - | (5,553) | - | (132,857) | 316,338 |
| Heliporto | - | - | 12 | - | 28,580 | - | (16,200) | - | (81,108) | 68,716 | - |
| PSN | 14,639 | - | - | - | - | - | (2,170) | - | - | 9,682 | 22,151 |
| FP Newco | - | - | - | - | - | - | (7,568) | - | (134,761) | 142,329 | - |
| Others | 175 | - | - | - | - | - | - | (2) | 1 | (3) | 171 |
| | 564,294 | 576,970 | (373,987) | (10,695) | 47,632 | 3,339 | (32,446) | (5,555) | 114,915 | (478,834) | 405,633 |

Prumo Logística SA .

Notes to the condensed individual and consolidated interim financial information on June 30, 2024 and December 31, 2023

(In thousands of reais, unless otherwise mentioned)

As of June 30, 2024, the consolidated equity balance is R\$1,158,392 (R\$1,417,378 as of December 31, 2023).

The consolidated value in investments is composed as follows:

- 1) R\$51,784 (R\$66,116 on December 31, 2023) refers to Prumo's stake in the company efen;
- 2) R\$897,614 (R\$973,212 on December 31, 2023) refers to the stake in Ferroport, with R\$898,002 referring to the direct investment of Prumo Participações and R\$(388) referring to the rent from Ferroport with the Caruara Reserve not eliminated in Porto Açu ; It is
- 3) R\$208,960 (R\$378,047 on December 31, 2023) refers to Prumo's indirect participation in GNA I; It is
- 4) R\$34 (R\$3 on December 31, 2023) refers to other investments .

On June 30, 2024, the the indicators and assumptions used for *the impairment test* carried out *on* December 31, 2023 , where no changes were identified in its assets to carry out a new *impairment test* .

The Company did not identify the need to establish a new provision for the recoverability of its assets.

Prumo Logística SA .

Notes to the condensed individual and consolidated interim financial information on June 30, 2024 and December 31, 2023

(In thousands of reais, unless otherwise mentioned)

14. Property, plant and equipment

The composition of fixed assets by company on June 30, 2024 and December 31, 2023 is as follows:

| | Consolidated | |
|-------------------|------------------|------------------|
| | 06/30/2024 | 12/31/2023 |
| Prumo | 2,417 | 2,560 |
| Porto do Açú | 2,591,929 | 2,604,964 |
| Reserva Caruara | 16,444 | 16,394 |
| Pedreira Sapucaia | 462 | 462 |
| Vast | 1,582,954 | 1,394,536 |
| GNA | 21,712 | 31,643 |
| GNA Infra | 856 | 856 |
| Açú Trucked | 10,508 | - |
| Águas Industriais | - | 7,535 |
| PSN | 14,904 | 12,686 |
| Total | 4,242,186 | 4,071,636 |

| | Consolidated | | | | | | | Total |
|---------------------------------|------------------|----------------|---|------------------------|--------------------------|--------------|---------------|------------------|
| | Port facilities | Land | Buildings, improvements and installations | Machines and equipment | Construction in progress | Advance | Others | |
| Annual Depreciation Rate | 3.37% | | 5.32% | 10.19% | | | 10.54% | |
| Balance on 12/31/2023 | 3,389,050 | 198,408 | 243,032 | 124,559 | 111,380 | 1,129 | 4,078 | 4,071,636 |
| Addition | 25,062 | - | 2,841 | 3,853 | 38,890 | 582 | 187 | 71,415 |
| Transfer | 120 | - | 8,135 | - | (7,602) | (653) | - | - |
| Low | - | - | (79) | (508) | - | - | (414) | (1,001) |
| Conversion effect | 166,846 | 16,477 | 868 | 10,852 | 9,511 | 13 | 104 | 204,671 |
| Depreciation | (102,392) | - | (9,645) | (19,422) | - | - | (522) | (131,981) |
| Assets available for sale | - | - | (6,669) | (710) | - | - | - | (7,379) |
| Impairment reversal (*) | - | - | - | - | 34,825 | - | - | 34,825 |
| Balance on 06/30/2024 | 3,478,686 | 214,885 | 238,483 | 118,624 | 187,004 | 1,071 | 3,433 | 4,242,186 |
| Cost | 4,894,863 | 214,885 | 360,698 | 432,335 | 187,004 | 1,071 | 14,223 | 6,105,079 |
| Accumulated depreciation | (1,416,177) | - | (122,215) | (313,711) | - | - | (10,790) | (1,862,893) |
| Balance on 06/30/2024 | 3,478,686 | 214,885 | 238,483 | 118,624 | 187,004 | 1,071 | 3,433 | 4,242,186 |

(*) Reversal of *impairment provision* of R\$34,825 (as of December 31, 2023 there was no reversal and the loss provision balance was R\$56,489) relating to sheet piles in the T-MULT Pier Expansion project at Porto do Açú currently classified as works in progress.

Prumo Logística SA .

Notes to the condensed individual and consolidated interim financial information on June 30, 2024 and December 31, 2023

(In thousands of reais, unless otherwise mentioned)

| | Consolidated | | | | | | | Total |
|---------------------------------|------------------|----------------|---|------------------------|--------------------------|--------------|---------------|------------------|
| | Port facilities | Land | Buildings, improvements and installations | Machines and equipment | Construction in progress | Advance | Others | |
| Annual Depreciation Rate | 3.37% | | 5.32% | 10.19% | | | 10.54% | |
| Balance on 12/31/2022 | 3,642,147 | 207,052 | 214,111 | 161,066 | 79,534 | 1,363 | 4,089 | 4,309,362 |
| Addition | 943 | - | 4,154 | 6,878 | 147,865 | (234) | 1,201 | 160,807 |
| Transfer | 59,172 | - | 42,467 | 2,360 | (103,999) | - | - | - |
| Low (*) | (19,880) | - | (988) | (117) | (8,133) | - | (21) | (29,139) |
| Conversion effect | (91,450) | (8,644) | (496) | (7,444) | (3,887) | - | (146) | (112,067) |
| Depreciation | (201,882) | - | (16,216) | (38,184) | - | - | (1,045) | (257,327) |
| Balance on 12/31/2023 | 3,389,050 | 198,408 | 243,032 | 124,559 | 111,380 | 1,129 | 4,078 | 4,071,636 |
| Cost | 4,641,892 | 198,408 | 355,673 | 390,504 | 111,380 | 1,129 | 13,335 | 5,712,321 |
| Accumulated depreciation | (1,252,842) | - | (112,641) | (265,945) | - | - | (9,257) | (1,640,685) |
| Balance on 12/31/2023 | 3,389,050 | 198,408 | 243,032 | 124,559 | 111,380 | 1,129 | 4,078 | 4,071,636 |

(*) Write-off of R\$19,880 relating to the costs of the work surrounding "Common expenses", contract between Porto do Açú and OSX, previously accounted for as a direct cost of fixed assets, based on the assumption of its responsibility with OSX relating to the contract mentioned above. Details explanatory note nº 11 Debentures.

- Reduction to recoverable value

In accordance with CPC 01 (R1) / IAS 36 - Reduction in the Recoverable Value of Assets, the Company's Management checks annually whether there are potential losses due to the inability to recover the book values. In the years ended December 31, 2023 and 2022, the Company evaluated and did not identify any indication for a reduction in the recoverable value of fixed assets.

On June 30, 2024, the Company analyzed the assumptions used in the Impairment test and did not identify the need to establish a new provision for the recoverability of its assets from the UGC Industrial Hub/T-Mult.

Prumo Logística SA .

Notes to the condensed individual and consolidated interim financial information on June 30, 2024 and December 31, 2023

(In thousands of reais, unless otherwise mentioned)

15. Related parties

The Company adopts the Corporate Governance practices recommended and/or required by legislation. The Company's Corporate Governance Policy determines that members of the Board of Directors must monitor and manage potential conflicts of interest of executives, Board members and Partners, in order to avoid inappropriate use of the Company's assets and, especially, abuse in transactions between related parties.

The main balances of assets and liabilities as of June 30, 2024 and December 31, 2023, relating to transactions with related parties, arise from the Company's transactions with controlled and jointly controlled companies, members of Management and other related parties, such as he follows:

| | Accounts receivable from related parties | | | |
|--|--|--------------|---------------|---------------|
| | Parent Company | | Consolidated | |
| | 06/30/2024 | 12/31/2023 | 06/30/2024 | 12/31/2023 |
| Assignment of real surface rights | | | | |
| efen | - | - | 296 | 295 |
| UTE GNA I | - | - | 55,324 | 46,768 |
| | - | - | 55,620 | 47,063 |
| Port services | | | | |
| efen | - | - | 72 | 25 |
| UTE GNA I | - | - | - | 3,052 |
| | - | - | 72 | 3,077 |
| Debit note | | | | |
| Debit note - Vast | 624 | 6 | 4,944 | - |
| Debit note - GNA I (a) | - | 6 | 261 | 372 |
| Debit note - GNA II | - | - | 325 | 354 |
| Debit note - efen | 1,112 | - | 1,112 | - |
| Debit note - Ferroport | - | 22 | 726 | 22 |
| Debit note - PDA | 1999 | 1,670 | - | - |
| Debit note - Prumo Participações | 52 | 52 | - | - |
| Debit note - Others | 119 | 2,771 | 540 | 2,766 |
| | 3,906 | 4,527 | 7,908 | 3,514 |
| Total accounts receivable | 3,906 | 4,527 | 63,600 | 53,654 |
| Current | 3,906 | 4,527 | 8,440 | 6,105 |
| Noncurrent | - | - | 55,160 | 47,549 |

(a) Agreement for sharing personnel expenses and other expenses between GNA group companies.

Prumo Logística SA .

Notes to the condensed individual and consolidated interim financial information on June 30, 2024 and December 31, 2023

(In thousands of reais, unless otherwise mentioned)

| | Parent Company | | Consolidated | |
|-----------------------------------|----------------|---------------|----------------|----------------|
| | 06/30/2024 | 12/31/2023 | 06/30/2024 | 12/31/2023 |
| Loans receivable | | | | |
| Mutuals - efen | 53,136 | 50,604 | 53,136 | 50,604 |
| Mutuals - GNA I | - | - | 97,366 | 92,605 |
| | 53,136 | 50,604 | 150,502 | 143,209 |
| Noncurrent | 53,136 | 50,604 | 150,502 | 143,209 |
| Dividends receivable | | | | |
| Ferroport | - | - | 94,780 | 58,139 |
| Vast Infrastructure | 6,545 | 6,545 | - | - |
| FP Newco | 3,368 | 7,568 | - | - |
| Heliport | 20,262 | 16,792 | - | - |
| Prumo Navigation services | - | 2,170 | - | - |
| Total dividends receivable | 30,175 | 33,075 | 94,780 | 58,139 |

| | Accounts payable to related parties | | | |
|--|-------------------------------------|------------|---------------|---------------|
| | Parent Company | | Consolidated | |
| | 06/30/2024 | 12/31/2023 | 06/30/2024 | 12/31/2023 |
| Debit notes | | | | |
| Debit note payable - Ferroport | - | 4 | 9,445 | 10,840 |
| Debit note payable - Antwerp | - | - | 3,703 | 905 |
| Debit note payable - Porto do Açú | 124 | 1 | - | 208 |
| Debit note payable - GNA I | - | - | 670 | 1,366 |
| Debit note payable - Vast | - | 15 | - | - |
| Debit note payable - EIG | - | - | - | - |
| Debit note payable - Others | 1 | - | 1,028 | 867 |
| Total accounts payable with related parties | 125 | 20 | 14,846 | 14,186 |
| Current | 125 | 20 | 13,786 | 14,186 |
| Noncurrent | - | - | 1,060 | - |

Prumo Logística SA .

Notes to the condensed individual and consolidated interim financial information on June 30, 2024 and December 31, 2023

(In thousands of reais, unless otherwise mentioned)

| | Parent Company | | Consolidated | |
|---|------------------|------------------|------------------|------------------|
| | 06/30/2024 | 12/31/2023 | 06/30/2024 | 12/31/2023 |
| Loan payable | | | | |
| EIG Global Energy Partners (a) | 1,282,684 | 1,117,102 | 1,282,684 | 1,117,102 |
| Prumo Participações (d) | 153,792 | 153,792 | - | - |
| FP Newco (b) | 544,140 | 544,140 | - | - |
| Vast (c) | 314,054 | 314,054 | - | - |
| Total mutuels with related parties | 2,294,670 | 2,129,088 | 1,282,684 | 1,117,102 |

- (a) More details in explanatory note nº 29 – Financial Instrument and risk management;
- (b) On July 10, 2022, FP Newco, a wholly-owned subsidiary of Prumo, entered into a loan in the amount of R\$544,139, interest-free and with an indefinite maturity period, as per explanatory note no. 29 – Financial Instrument;
- (c) On July 14, 2023, Vast entered into a loan agreement in the amount of R\$34,602 with Prumo. In 2022, Vast entered into a loan with Prumo in the amount of R\$279,453, interest-free and with an indefinite maturity period, as per explanatory note no. 29 – Financial Instrument; It is
- (d) In 2022, Prumo Participações, a wholly-owned subsidiary of Prumo, carried out two loans totaling 153,792 interest-free and with an indefinite maturity date, as per explanatory note no. 29 – Financial Instrument

16. Trade payables

The composition of the supplier balance by company on June 30, 2024 and December 31, 2023 is as follows:

| | Parent Company | | Consolidated | |
|--------------|----------------|--------------|---------------|----------------|
| | 06/30/2024 | 12/31/2023 | 06/30/2024 | 12/31/2023 |
| Prumo | 1,074 | 3,817 | 1,074 | 3,817 |
| Porto do Açú | - | - | 20,555 | 40,684 |
| Vast | - | - | 39,912 | 35,632 |
| GNA | - | - | 14,428 | 14,846 |
| Others | - | - | 6,283 | 6,511 |
| | 1,074 | 3,817 | 82,252 | 101,490 |

Prumo Logística SA .

Notes to the condensed individual and consolidated interim financial information on June 30, 2024 and December 31, 2023

(In thousands of reais, unless otherwise mentioned)

17. Loans, financing and debentures

| | Company | Maturity | 06/30/2024 | | | 12/31/2023 |
|----------------------------|--------------------------------|------------|-------------------|------------------------------|-------------------|-------------------|
| | | | Principal | Interest and monetary update | Total | Total |
| Institutions | | | | | | |
| Debentures (i) | Prumo Logistics | 01/15/2032 | 5,107,741 | 160,604 | 5,268,345 | - |
| BNDES (Onlenders) (ii) | Porto do Açú | 07/15/2033 | - | - | - | 3,494,430 |
| (-) Transaction cost | Porto do Açú | | - | - | - | (175,963) |
| Debentures (ii) | Porto do Açú | 07/15/2033 | - | - | - | 2,118,421 |
| (-) Transaction cost (ii) | Porto do Açú | | - | - | - | (17,049) |
| Subordinated Loan (iii) | FP Newco | 06/30/2027 | 611,479 | 75,551 | 687,030 | 564,021 |
| (-) Transaction cost (iii) | FP Newco | | (21,240) | - | (21,240) | (24,630) |
| Senior Secured Bonds (iv) | Prumo Participações | 12/31/2031 | 1,530,930 | 57,410 | 1,588,340 | 1,433,026 |
| (-) Transaction cost (iv) | Prumo Participações | | (54,707) | - | (54,707) | (61,480) |
| Santander Debenture (v) | Vast Infrastructure | 07/10/2035 | 1,347,614 | 50,972 | 1,398,586 | 1,233,014 |
| NCE Itau (vi) | Vast Infrastructure | 07/10/2035 | 1,886,659 | 66,862 | 1,953,521 | 1,722,292 |
| Bonds 144A/RegS (vii) | AP Lux | 07/13/2035 | 3,234,279 | 113,200 | 3,347,479 | 2,951,187 |
| (-) Transaction cost (vii) | AP Lux and Vast Infrastructure | | (176,144) | - | (176,144) | (166,412) |
| ABC Bank (viii) | PSN | 06/19/2023 | - | - | - | 2,111 |
| | | | 13,466,611 | 524,599 | 13,991,210 | 13,072,968 |
| Current | | | 337,539 | 524,599 | 862,138 | 942,482 |
| Noncurrent | | | 13,129,072 | - | 13,129,072 | 12,130,486 |

Interest paid is being classified in financing activities in the information of cash flows.

Prumo and its subsidiaries have specific financing to raise funds to develop their projects. As of June 30, 2024, the average cost of raising financing: (i) in reais is 12.53% per year; and (ii) in dollars it is the dollar index + 8.19% per year.

Prumo Logística SA .

Notes to the condensed individual and consolidated interim financial information on June 30, 2024 and December 31, 2023

(In thousands of reais, unless otherwise mentioned)

Prumo Logística – item i

In accordance with Porto do Açú's strategic plan to optimize cash flow, increase investment capacity and generate value, a restructuring of the company's long-term financing was carried out, in which it agreed to migrate a relevant portion to Prumo . Thus, on March 5, 2024, Prumo made its first issue of simple debentures, not convertible into shares, of the type with real guarantee, with additional personal guarantee, in nine series, for public distribution, registered under the automatic procedure, intended for professional investors (“1st Issue of Prumo Debentures”), in the total amount of R\$5,084,656, with a maturity date of January 2032.

The debentures have a customized payment flow based on liquidity events and will be carried out as follows:

- 1st, 2nd and 3rd series with payment of principal and interest in January 2026;
- 4th, 5th and 6th series with payment of principal and interest in January 2028;
- 7th, 8th and 9th series with semiannual interest payments from January 2029 to 2032 and principal in January 2032.

The remuneration of the debentures will be CDI + 3% pa for the 1st, 2nd, 4th, 5th, 7th and 8th series and IPCA + 6.9717% pa for the 3rd, 6th and 9th series.

Porto do Açú – item ii

On March 5, 2024, Porto do Açú signed the contracts related to the second issuance of simple debentures, not convertible into shares, of the type with real guarantee, with additional personal guarantee, in three series, for public distribution, from Virgo Companhia de Securitization (“2nd Issuance of Virgo Debentures”), backed by credit rights from Porto do Açú.

On March 15, 2024, Porto do Açú settled its debt with the Onlenders and Debenture Holders in advance, with full settlement of all related obligations. As part of the process, 100% of

Prumo Logística SA .

Notes to the condensed individual and consolidated interim financial information on June 30, 2024 and December 31, 2023

(In thousands of reais, unless otherwise mentioned)

the debentures issued by Porto do Açú on September 15, 2012 held by the Debenture Holders were returned to the issuer and, on March 18, 2024, they were canceled in their entirety.

FP Newco – item iii

In the second quarter of 2024, there were no extraordinary interest payments to the *Subordinated Loan*.

Prumo Participações – item iv

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 28, 2024, the company sent the funds, the payment of R\$82,721 in principal and R\$57,723 in interest, to the payment account and the compensation was made on the next business day, July 1, 2024.

As the company made principal payments above the *legal amortization schedule* , this has already caused the company to anticipate compliance with the Legal obligations of the payment schedule by 12 months.

Vast Infrastructure – items go to vii

Santander Debentures (v)

On January 10, 2024, Vast Infraestrutura paid the principal amortization of R\$14,583 and interest of R\$47,815.

Prumo Logística SA .

Notes to the condensed individual and consolidated interim financial information on June 30, 2024 and December 31, 2023

(In thousands of reais, unless otherwise mentioned)

NCE Itau (vi)

On January 10, 2024, Vast Infraestrutura paid the principal amortization of R\$20,416 and interest of R\$63,049.

Bonds 144^{af}/ RegS - AP Lux (vii)

On January 10, 2024, AP Lux paid the principal amortization of R\$34,997 and interest of R\$108,084

Prumo Serviços e Navigation (PSN) – item (viii)

On May 29, 2024, Dome prepaid its debt with Banco ABC in the total amount of R\$2,635. Of these amounts, 50% were consolidated in PSN's balance sheet, in accordance with the consortium structure.

Guarantees provided in favor of loans

Guarantees, guarantees and mortgages granted in favor of the 1st Issue of Prumo Debentures

Porto do Açú is the Guarantor, while the “Consenting Intervenors” include: (i) EIG Prumo Fundo de Investimento Participações Multiestratégia, (ii) EIG LLX Holdings SARL, (iii) EIG Energy XV Holdings (Flame), LLC, (iv) EIG Prumo FIP I, LLC, (v) EIG Prumo FIP II, LLC and (vi) EIG Prumo FIP III, LLC.

Guarantees, guarantees and mortgages granted in favor of the 2nd Issuance of Virgo Debentures

Prumo and Porto do Açú are Guarantors, while “Consenting Intervenors” include: (i) EIG Prumo Fundo de Investimento Participações Multiestratégia, (ii) EIG LLX Holdings SARL, (iii) EIG Energy XV Holdings (Flame), LLC, (iv) EIG Prumo FIP I, LLC, (v) EIG Prumo FIP II, LLC and (vi) EIG Prumo FIP III, LLC.

Prumo Logística SA .

Notes to the condensed individual and consolidated interim financial information on June 30, 2024 and December 31, 2023

(In thousands of reais, unless otherwise mentioned)

The guarantees provided within the scope of the 1st Issue of Prumo Debentures and 2nd Issue of Virgo Debentures

The guarantees provided in favor of debenture holders are as follows:

- (i) Fiduciary Sale of Prumo Shares
- (ii) Fiduciary Sale of Porto do Açú Shares
- (iii) Fiduciary Assignment of FIP EIG Shares
- (iv) Fiduciary Sale of Shares of Fazenda Caruara
- (v) Fiduciary Sale of Shares in Prumo Serviços e Navegação
- (vi) Fiduciary Alienation of Assets
- (vii) Fiduciary Sale of Properties in the Middle Area of Porto do Açú
- (viii) Fiduciary Alienation of Caruara Farm Properties
- (ix) Property Commitment Letter
- (x) Fiduciary Assignment of Credit Rights of Porto do Açú and Fazenda Caruara
- (xi) Conditional Assignment of Contractual Rights of Porto do Açú and Fazenda Caruara
- (xii) Fiduciary Assignment and Subordination of FIP EIG Mutuals
- (xiii) Fiduciary Assignment of Income from Subsidiaries of Porto do Açú and Prumo
- (xiv) Account Administration
- (xv) Fiduciary Assignment of Credit Rights and Prumo Escrow Account
- (xvi) Açú Investimentos Contribution Commitment
- (xvii) Fiduciary Sale of Açú Investimentos Shares
- (xviii) Fiduciary Assignment of Escrow Account of Açú Investimentos
- (xix) Commitment for Additional Funding.

The guarantees provided by the guarantors will be automatically terminated 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 Debenture Issuance Deeds.

The debenture holders appointed the *Trustee* Distribuidora de Títulos e Valores Mobiliários Ltda. to act as a guarantee agent for financing contracts.

Prumo Logística SA .

Notes to the condensed individual and consolidated interim financial information on June 30, 2024 and December 31, 2023

(In thousands of reais, unless otherwise mentioned)

The guarantees provided by FP Newco

Under the subordinated debt agreement are:

- (i) Fiduciary alienation of Prumo Participações shares belonging to FP Newco.

The guarantees provided by Prumo Participações

Under senior debt agreements are:

- (i) Fiduciary Sale of Ferroport Shares belonging to Prumo Participações;
- (ii) Fiduciary Sale of Prumo Participações Shares belonging to the controlling company Prumo;
- (iii) Fiduciary Alienation of the Mutual between Prumo and Ferroport ; It is
- (iv) Fiduciary Assignment of Accounts and Credit Rights.

The guarantees provided by Vast Infraestrutura

In favor of AP Lux , regarding the s *Bonds* 144A/RegS are:

- (i) Fiduciary Assignment of Vast Infraestrutura Shares;
- (ii) Fiduciary Alienation of Assets belonging to Vast Infraestrutura;
- (iii) Fiduciary Alienation of reserve accounts ; It is
- (iv) Vast Infraestrutura's relevant "*Offtake* " contracts .

The guarantees provided by Dome

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

Restrictive clauses (*Covenants*)

The debentures issued by Prumo Logística and the debentures issued by Virgo Companhia de Securitização (securitized contracts of Porto do Açú) have financial *covenants* that must

Prumo Logística SA .

Notes to the condensed individual and consolidated interim financial information on June 30, 2024 and December 31, 2023

(In thousands of reais, unless otherwise mentioned)

be measured as of December 31, 2024, based on the consolidated annual financial statements for the years just ended, according to the table below.

| Net Debt / EBITDA | Prumo | PdA |
|-------------------|----------|--------|
| 2025 | < 11.0x | < 4.0x |
| 2026 | < 11.0 x | < 3.5x |
| 2027 | < 9.0x | < 3.5x |
| 2028 | < 6.0x | < 3.5x |
| 2029 | < 5.0x | < 3.5x |
| 2030 | < 4.0x | < 3.5x |
| 2031 | < 3.5x | < 3.5x |
| 2032 | < 3.5x | < 3.5x |

Being:

“Net Debt”: Sum of all loans, financing and debentures and other debts on the end date of the calculation period; minus the sum of cash and cash equivalents, cash equivalents, bonds, securities, financial investments, restricted cash and linked bank deposits on the end date of the calculation period.

“EBITDA”: Operating result before financial result, taxes and contributions payable, depreciation/amortization and equity equivalence.

Covenants will be calculated through a pro forma consolidation of the audited financial statements of the companies in which Prumo holds a direct or indirect shareholding, weighted by the total shareholding (direct and indirect) held by the Company in each of these companies .

Automatic and non-automatic early maturity events

Prumo Logística SA .

Notes to the condensed individual and consolidated interim financial information on June 30, 2024 and December 31, 2023

(In thousands of reais, unless otherwise mentioned)

The Indenture of the 1st Issue of Prumo Debentures and the respective guarantee instruments have clauses for automatic and non-automatic early maturity events. This measure is also applicable to the 2nd Issuance of Virgo Debentures .

In the quarter ended June 30, 2024, the Company did not identify any non-compliance with the obligations set out in the Deed of the 1st Issuance of Prumo Debentures and in the respective guarantee instruments.

The Company must notify the fiduciary agent about changes in the conditions (financial or otherwise) of its business that may make it impossible, in a relevant way, to fulfill its obligations arising from the Debenture Deed and/or the respective guarantee instruments.

Reconciliation of asset movements with cash flows arising from financing activities.

| | Parent Company | | | | | | | |
|----------------------------------|-------------------|----------------------------|------------------|--------------------------|------------------|---|-----------------------------------|-------------------|
| | Cash flow | | | | Non-cash effect | | | |
| | 12/31/2023 | Fundraising / (Settlement) | Interest Paid | Adding Transaction Costs | Capture | Interest, monetary update and exchange rate variation | Amortization and transaction cost | 06/30/2024 |
| Related parties - Mutual payable | 2,129,088 | - | - | - | - | 165,582 | - | 2,294,670 |
| Loans, financing and debentures | - | - | - | - | 5,084,656 | 183,689 | - | 5,268,345 |
| | 2,129,088 | - | - | - | 5,084,656 | 349,271 | - | 7,563,015 |
| | Consolidated | | | | | | | |
| | Cash flow | | | | Non-cash effect | | | |
| | 12/31/2023 | Fundraising / (Settlement) | Interest Paid | Adding Transaction Costs | Capture | Interest, monetary update and exchange rate variation | Amortization and transaction cost | 06/30/2024 |
| Related parties - Mutual payable | 1,117,102 | - | - | - | - | 165,582 | - | 1,282,684 |
| Loans, financing and debentures | 13,072,968 | (82,605) | (164,063) | (5,776) | (685,334) | 1,639,185 | 216,835 | 13,991,210 |
| | 14,190,070 | (82,605) | (164,063) | (5,776) | (685,334) | 1,804,767 | 216,835 | 15,273,894 |
| | Parent Company | | | | | | | |
| | Cash flow | | | | Non-cash effect | | | |
| | 12/31/2023 | Fundraising / (Settlement) | Interest Paid | Adding Transaction Costs | Capture | Interest, monetary update and exchange rate variation | Amortization and transaction cost | 06/30/2024 |

Prumo Logística SA .

Notes to the condensed individual and consolidated interim financial information on June 30, 2024 and December 31, 2023

(In thousands of reais, unless otherwise mentioned)

| | 12/31/2022 | Fundraising /(Settlement) | Interest Paid | Adding Transaction Costs | Capture | Interest, monetary update and exchange rate variation | Amortization and transaction cost | 06/30/2023 |
|----------------------------------|-------------------|------------------------------|------------------|--------------------------------|------------------------|---|--|-------------------|
| Related parties - Mutual payable | 2,181,338 | - | - | - | - | (91,950) | - | 2,089,388 |
| | 2,181,338 | - | - | - | - | (91,950) | - | 2,089,388 |
| Consolidated | | | | | | | | |
| | Cash flow | | | | Non-cash effect | | | |
| | 12/31/2022 | Fundraising (Settlement) | Interest Paid | Adding Transaction Costs | Capture | Interest, monetary update and exchange rate variation | Amortization and transaction cost | 06/30/2023 |
| Related parties - Mutual payable | 1,203,954 | - | - | - | - | (91,951) | - | 1,112,003 |
| Loans, financing and debentures | 13,707,943 | (100,075) | (569,025) | - | - | 91,496 | (31,775) | 13,098,564 |
| | 14,911,897 | (100,075) | (569,025) | - | - | (455) | (31,775) | 14,210,567 |

18. Assignment of securitized receivables

Porto do Açú entered into a receivables assignment operation with Virgo Companhia de Securitização ("Virgo"), with co-obligation, linked to long-term rental contracts (assignment of real surface rights). From the acquisition of these credit rights, Virgo backed this operation with its 2nd issue of simple debentures, not convertible into shares, of the type with real guarantee, with additional personal guarantee, for public distribution, intended for professional investors, backing this issuance of debentures for the credit rights transferred by Porto do Açú.

The resources from this assignment operation were directed to settle part of the long-term debt that the Company had with its creditors as per Explanatory Note 17 – Loans, financing and debentures.

In the context of securitization with co-obligation, the original entity that transfers the credit rights assumes the risk associated with the securities issued by the Securitization Company, since, if there is a default on the financial assets transferred, the Seller has the obligation to reimburse, in the same amount, the Securitization company and, consequently, the investors.

Prumo Logística SA .

Notes to the condensed individual and consolidated interim financial information on June 30, 2024 and December 31, 2023

(In thousands of reais, unless otherwise mentioned)

In this sense, Porto do Açú constitutes a financial liability at the initial stage, reflecting its co-obligation in relation to Virgo, with this liability being reduced during the realization of accounts receivable from the contracts backed by the operation.

The assigned credit rights had their balances adjusted to present value and on March 4, 2024, the balance of the securitized debt referring to the Assignment Agreement, between the Company and Virgo was R\$744,344.

| | Consolidated | | | | | |
|-------------------------------------|---------------------|------------------------------|----------------|----------------------------|----------------------|----------------|
| | 06/30/2024 | | | | | |
| | Maturity | Interest rate (a. a): | Main | Interest and update | Amortizations | Total |
| Securitized receivable - 1st Series | 06/05/2038 | CDI + 3% | 192,364 | 7,241 | (1,721) | 197,884 |
| Securitized receivable - 2nd Series | 06/05/2038 | CDI + 3% | 236,756 | 8,912 | (2,118) | 243,550 |
| Securitized receivable - 3rd Series | 06/05/2038 | IPCA + 6.97% | 315,224 | 10,676 | (2,815) | 323,085 |
| (-) Transaction cost | | | (12,301) | - | 216 | (12,085) |
| Total | | | 732,043 | 26,829 | (6,438) | 752,434 |
| Current | | | 21,869 | 9,914 | (6,654) | 25,129 |
| Noncurrent | | | 710,174 | 16,915 | 216 | 727,305 |

During the second quarter of 2024, Porto do Açú made the amortization payments, following the monthly payment schedule stipulated in the deed, in the total amount of R\$6,654 .

All information on guarantees, guarantees, restrictive clauses (*covenants*) are described in Explanatory Note 17 – Loans, financing and debentures.

Automatic and non-automatic early maturity events

The Debenture Issuance contracts of Virgo Empresa de Securitização and Prumo Logística, of which Porto do Açú is the guarantor, have clauses for automatic and non-automatic early maturity events. Non-automatic early maturity events include the annual spending limits, by Porto do Açú, in relation to Capex, OpEx and SG&A, with all limits being adjusted annually by the IPCA.

Prumo Logística SA .

Notes to the condensed individual and consolidated interim financial information on June 30, 2024 and December 31, 2023

(In thousands of reais, unless otherwise mentioned)

Additional obligations

According to the Debenture issuance contracts, of which Porto do Açú is the guarantor, at the end of each fiscal year the Company must verify the existence of a surplus balance in free cash, as stipulated in the issuance contract, requiring the transfer of this surplus to a bank account held by Prumo Logística.

19. Taxes and contributions payable

| | Parent Company | | Consolidated | |
|---|----------------|---------------|----------------|----------------|
| | 06/30/2024 | 12/31/2023 | 06/30/2024 | 12/31/2023 |
| ISS | 3 | 3 | 3,548 | 2,814 |
| PIS/COFINS | 2,117 | 2,779 | 31,571 | 14,470 |
| ICMS | - | - | 7 | 313 |
| IRRF (*) | 67,176 | 65,442 | 68,646 | 79,432 |
| PIS/COFINS/CSLL - Withholding | 45 | 91 | 949 | 1,462 |
| Third-party INSS | 1 | 4 | 977 | 482 |
| IPTU | - | - | 16,837 | 8,669 |
| Others | - | - | 35 | 13 |
| | 69,342 | 68,319 | 122,570 | 107,655 |
| Current | 2,643 | 5,513 | 41,883 | 32,491 |
| Noncurrent | 66,699 | 62,806 | 80,687 | 75,164 |
| Income tax and social contribution payable | - | - | 58,613 | 73,449 |

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 | | | |
|---|--------------------------------|-----------------------------|-----------------------------|-----------------------------|
| | 04/01/2024 to 06/30/2024 | 04/01/2023 to 06/30/2023 | 01/01/2024 to 06/30/2024 | 01/01/2023 to 06/30/2023 |
| Loss before income tax and social contribution | (542,565) | (12,815) | (1,075,038) | (111,483) |
| Result of companies that did not contribute to IRPJ and CSLL expenses | - | - | - | - |
| Adjusted loss | (542,565) | (12,815) | (1,075,038) | (111,483) |
| Nominal rate (34%) | 184,472 | 4,357 | 365,513 | 37,904 |
| Adjustments to derive the effective tax rate | | | | |
| Tax Adjustments (temporary and permanent differences) | (296,469) | (2,985) | (297,065) | (35,120) |
| Tax credits - Tax loss and negative basis | 111,997 | (1,372) | (68,448) | (2,655) |
| Presumed profit | - | - | - | - |
| Total income tax and social contribution for the period | - | - | - | 129 |

Prumo Logística SA .

Notes to the condensed individual and consolidated interim financial information on June 30, 2024 and December 31, 2023

(In thousands of reais, unless otherwise mentioned)

| | | | | |
|--|----------|----------|----------|------------|
| Effective rate | 0.00% | 0.00% | 0.00% | 0.12% |
| Income tax and social contribution - current | - | - | - | - |
| Income tax and social contribution - deferred | - | - | - | 129 |
| Total income tax and social contribution for the period | - | - | - | 129 |

| | Consolidated | | | |
|---|---|---|---|---|
| | 04/01/2024 to 06/30/2024 | 04/01/2023 to 06/30/2023 | 01/01/2024 to 06/30/2024 | 01/01/2023 to 06/30/2023 |
| Profit (Loss) before income tax and social contribution | (623,732) | 7,076 | (1,171,293) | (81,245) |
| Result of companies that did not contribute to IRPJ and CSLL expenses | 74,700 | 10,602 | 512,225 | 96,788 |
| Adjusted profit (loss) | (549,032) | 17,678 | (659,068) | 15,543 |
| Nominal rate (34%) | 186,671 | (6,011) | 224,083 | (5,285) |
| Adjustments to derive the effective tax rate | | | | |
| Tax Adjustments (temporary and permanent differences) | (144,659) | (50,680) | (192,886) | (80,448) |
| Tax credits - Tax loss and negative basis | 30 | 7,531 | 2,435 | 13,890 |
| Presumed profit | - | - | - | - |
| Total income tax and social contribution for the period | 42,042 | (49,160) | 33,632 | (71,843) |
| Effective rate | 6.74% | 694.74% | 2.87% | -88.43% |
| Income tax and social contribution - current | (31,372) | (18,441) | (57,451) | (35,618) |
| Income tax and social contribution - deferred | 73,414 | (30,719) | 91,083 | (36,225) |
| Total income tax and social contribution for the period | 42,042 | (49,160) | 33,632 | (71,843) |

As mentioned in Explanatory Note nº 10 - Deferred taxes, with the advent of Law nº. 12,973, the transitional tax regime (RTT) was revoked, making it mandatory, from the calendar year 2015 onwards, to adopt the new tax regime, with balances constituted up to December 31, 2014, being amortized over a period of 10 years. Additionally, the aforementioned Law amended Decree-Law No. 1,598/77 pertinent to the calculation of corporate income tax and the legislation on social contribution on net profit, and for the period ending June 30, 2024, such change did not produce significant effects on the information financial.

Prumo Logística SA .

Notes to the condensed individual and consolidated interim financial information on June 30, 2024 and December 31, 2023

(In thousands of reais, unless otherwise mentioned)

20. Provision for contingencies

a) Probable losses provisioned in the balance sheet

As of June 30, 2024, the Company and its subsidiaries are the target of some proceedings whose expected loss is classified as probable in the opinion of its legal advisors and for which the appropriate provisions have been made, as per the following table:

| | Consolidated | | | | | |
|-----------|---------------|------------|--------------|----------|-------------|---------------|
| | 12/31/2023 | Addition | Reversal | Payment | Restatement | 06/30/2024 |
| Labor | 1,652 | 128 | (412) | - | 385 | 1,753 |
| Civil (b) | 12,218 | 38 | - | - | 150 | 12,406 |
| | 13,870 | 166 | (412) | - | 535 | 14,159 |

| | Consolidated | | | | | |
|-----------|---------------|------------|--------------|-------------|-------------|---------------|
| | 12/31/2022 | Addition | Reversal | Payment | Restatement | 12/31/2023 |
| Labor | 1,354 | 704 | (411) | (18) | 23 | 1,652 |
| Civil (b) | 11,906 | 80 | (12) | - | 244 | 12,218 |
| | 13,260 | 784 | (423) | (18) | 267 | 13,870 |

- (a) Labor Claims: R\$ 1,753 (R\$ 1,652 on December 31, 2023) related to various labor claims, most of which were filed against the Company's subcontractors.
- (b) Civil Claims: R\$ 12,406 (R\$ 12,218 on December 31, 2023) due to the legal action proposed by Mecanorte seeking compensation for alleged losses arising from two contracts signed with Porto do Açú, one for the supply of stone material and the other for undertaking. R\$ 369 (R\$ 370 on December 31, 2023) refers to the provision for payment of additional compensation in expropriation processes arising from the creation of the São João da Barra Industrial District, in which the Company has been making payments as a result of the contracts signed with CODIN.

Prumo Logística SA .

Notes to the condensed individual and consolidated interim financial information on June 30, 2024 and December 31, 2023

(In thousands of reais, unless otherwise mentioned)

b) Possible losses, not provisioned in the balance sheet

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 their legal advisors, for which there is no provision set up, as per the composition and estimate below:

| | 06/30/2024 | 12/31/2023 |
|-------|----------------|----------------|
| Tax | 107,608 | 102,692 |
| Labor | 8,245 | 10,807 |
| Civil | 48,212 | 54,565 |
| | 164,065 | 168,064 |

As of June 30, 2024, the main possible loss processes for companies controlled by Prumo are as follows:

Tax processes: In the tax scenario, the most relevant processes, on the defendant side, are under administrative discussion, before the competent bodies: (i) Notice of Infraction applied by the Federal Revenue of Brazil, aiming to reduce tax losses and negative basis of CSLL in the amount of R \$59,515 and increase in the calculation base for PIS and COFINS contributions, causing an additional charge for these contributions in the amount of R\$11,972 (on December 31, 2023 in the amount of R\$11,701); (ii) additional charges for Rural Territorial Tax (“ITR”) amounting to R\$12,533, highlighting the amount in the Caruara Farm area of R\$11,380 (R\$11,801 on December 31, 2023) and (iii) other processes in which questions the collection of ISS, IOF and debts offset by DCOMPS, totaling an approximate amount of R\$8,575 (R\$8,202 on December 31, 2023).

There are processes at Prumo and subsidiaries in the amount of R\$ 3,633 (R\$ 11,473 on December 31, 2023) relating to various processes such as IRPJ, social security contributions, Pis/ Cofins .

Labor processes: Labor complaints represent, for the most part, individual actions filed by former employees of companies contracted by the Company, in which the Company's subsidiary responsibility is questioned in matters related to additional overtime, “ *interim* ” hours, payment of FGTS, among other labor rights, totaling the approximate amount of R\$8,245 (R\$7,848 on December 31, 2023).

Civil proceedings: The total amount of R\$48,212 on June 30, 2024 (R\$54,565 on December 31, 2023), arises from general civil actions, expropriation actions and

Prumo Logística SA .

Notes to the condensed individual and consolidated interim financial information on June 30, 2024 and December 31, 2023

(In thousands of reais, unless otherwise mentioned)

environmental actions, as described below:

- **General civil actions:** mostly for compensation, related to contracts signed between the Company or its subsidiaries and service providers. The best disbursement estimate for these cases amounts to a consolidated amount of R\$27,487 on June 30, 2024 (34,770 on December 31, 2023).

- **Expropriation actions:** In 2008, the Government of the State of Rio de Janeiro began the implementation of the São João da Barra Industrial District, requiring the expropriation of properties located in the area.

In 2010, Porto do Açu signed with the Industrial Development Company of the State of Rio de Janeiro (CODIN), a member of the state structure of Rio de Janeiro, Purchase and Sale Promises for lots in the Industrial District of São João da Barra, through which was obliged to bear the costs of expropriations, including those related to legal proceedings pending before the Judiciary.

In these processes, 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 compensation purposes provide partial financial protection to the Company, however, depending on the result of each process, it may be necessary to supplement said amounts, which is why the Company's legal advisors understand that the prognosis of losing these cases is possible. In this context, on June 30, 2024, the estimated value of supplementation in cases with a sentence already issued by the Judiciary totals R\$ 20,342 (R\$ 19,430 on December 31, 2023).

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

Prumo Logística SA .

Notes to the condensed individual and consolidated interim financial information on June 30, 2024 and December 31, 2023

(In thousands of reais, unless otherwise mentioned)

21. Right of use / Lease liability

As of June 30, 2024, the movement of the right-of-use asset and the lease liability is shown in the table below:

| | Consolidated | | | | | | 06/30/2024 |
|---------------------------------|---------------|------------|----------------|----------------|-----------------|----------------------|---------------|
| | 12/31/2023 | Additions | Transfer | Amortization | Payments | Appropriate interest | |
| Assets | | | | | | | |
| Assets right of use | 76,563 | 267 | - | (7,945) | - | - | 68,885 |
| Total assets | 76,563 | 267 | - | (7,945) | - | - | 68,885 |
| Liabilities | | | | | | | |
| Leasing liabilities | 20,709 | 116 | 7,569 | - | (10,527) | - | 17,867 |
| (-) Adjustment to present value | (7,690) | (16) | (3,479) | (674) | - | 4,160 | (7,699) |
| CP lease liabilities | 13,019 | 100 | 4,090 | (674) | (10,527) | 4,160 | 10,168 |
| Leasing liabilities | 123,593 | 150 | (7,569) | - | - | - | 116,174 |
| (-) Adjustment to present value | (52,223) | - | 3,479 | - | - | - | (48,744) |
| LP lease liability | 71,370 | 150 | (4,090) | - | - | - | 67,430 |
| Total liabilities | 84,389 | 250 | - | (674) | (10,527) | 4,160 | 77,598 |

| | 12/31/2022 | Additions | Transfer | Amortization | Payments | Appropriate interest | Variation | Elimination | 12/31/2023 |
|---------------------------------|---------------|---------------|-----------------|-----------------|-----------------|----------------------|-------------|----------------|---------------|
| | Assets | | | | | | | | |
| Assets right of use | 40,300 | 52,141 | - | (15,099) | - | - | (82) | (697) | 76,563 |
| Total assets | 40,300 | 52,141 | - | (15,099) | - | - | (82) | (697) | 76,563 |
| Liabilities | | | | | | | | | |
| Leasing liabilities | 10,196 | 13,461 | 20,232 | - | (22,995) | - | - | (185) | 20,709 |
| (-) Adjustment to present value | (4,169) | (5,522) | (9,824) | (616) | - | 12,315 | - | 126 | (7,699) |
| CP lease liabilities | 6,027 | 7,939 | 10,408 | (616) | (22,995) | 12,315 | - | (59) | 13,019 |
| Leasing liabilities | 66,145 | 79,035 | (20,232) | - | - | - | - | (1,355) | 123,593 |
| (-) Adjustment to present value | (27,021) | (35,027) | 9,824 | - | - | - | - | 1 | (52,223) |
| LP lease liability | 39,124 | 44,008 | (10,408) | - | - | - | - | (1,354) | 71,370 |
| Total liabilities | 45,151 | 51,947 | - | (616) | (22,995) | 12,315 | - | (1,413) | 84,389 |

Prumo Logística SA .

Notes to the condensed individual and consolidated interim financial information on June 30, 2024 and December 31, 2023

(In thousands of reais, unless otherwise mentioned)

22. Equity

a) Share capital

The Company's shareholding composition is as follows:

| Shareholders | 06/30/2024 | | 12/31/2023 | |
|---|------------------------------------|---------------|--------------------------------------|---------------|
| | Number of common shares (thousand) | % | Number of shares ordinary (thousand) | % |
| EIG Prumo Participation Investment Fund | 350,054 | 93.10 | 350,054 | 93.10 |
| 9 West Finance S.à.r.l . | 25,963 | 6.90 | 25,963 | 6.90 |
| | 376,017 | 100.00 | 376,017 | 100.00 |

b) Other comprehensive results

On June 30, 2024, other comprehensive income in the amount of R\$ 164,967 was recognized, which includes the accumulated translation effects arising from investment in the subsidiary Vast, whose functional currency is the dollar, having recorded a loss of (R\$ 111,502), the recognition of the *hedge* via equivalence in the amount of R\$4,524 and the loss in the percentage change in the investee Porto do Açú of R\$57,989.

Prumo Logística SA .

Notes to the condensed individual and consolidated interim financial information on June 30, 2024 and December 31, 2023

(In thousands of reais, unless otherwise mentioned)

23. Loss per share

The following table demonstrates the calculation of the basic and diluted net loss per share together, as there are no potential dilutive shares that could impact the calculation of the diluted loss per share.

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

| | Parent Company | | | |
|--|---|---|---|---|
| | 04/01/2024 to 06/30/2024 | 04/01/2023 to 06/30/2023 | 01/01/2024 to 06/30/2024 | 01/01/2023 to 06/30/2023 |
| Basic numerator: | | | | |
| Loss attributable to controlling shareholders | (542,565) | (12,815) | (1,075,038) | (111,354) |
| Basic denominator: | | | | |
| Weighted average of shares (*) | 376,017 | 376,017 | 376,017 | 376,017 |
| Loss per share (in R\$) - basic and diluted | (1.44293) | (0.03408) | (2.85901) | (0.29614) |
| | | | | |
| | Consolidated | | | |
| | 04/01/2024 to 06/30/2024 | 04/01/2023 to 06/30/2023 | 01/01/2024 to 06/30/2024 | 01/01/2023 to 06/30/2023 |
| Basic | | | | |
| Basic numerator: | | | | |
| Loss attributable to controlling shareholders | (540,771) | (11,030) | (1,071,912) | (107,699) |
| Basic denominator: | | | | |
| Weighted average of shares (*) | 376,017 | 376,017 | 376,017 | 376,017 |
| Loss per share (in R\$) - basic and diluted | (1.43816) | (0.02933) | (2.85070) | (0.28642) |

(*) 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 the basic and diluted loss per share.

Prumo Logística SA .

Notes to the condensed individual and consolidated interim financial information on June 30, 2024 and December 31, 2023

(In thousands of reais, unless otherwise mentioned)

24. Operating revenue

The Group's main contracts are related to the rental of the back area, transshipment services and port services.

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

| | Consolidated | | | |
|-------------------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|
| | 04/01/2024 to 06/30/2024 | 04/01/2023 to 06/30/2023 | 01/01/2024 to 06/30/2024 | 01/01/2023 to 06/30/2023 |
| Assignment of real surface rights | 62,812 | 62,996 | 127,794 | 124,169 |
| Oil transshipment service | 264,052 | 261,880 | 521,946 | 514,405 |
| Port services | 83,902 | 77,921 | 177,188 | 148,192 |
| Water supply | (2,263) | 2,965 | - | 5,614 |
| Others | 267 | 420 | 535 | 524 |
| Gross revenue | 408,770 | 406,182 | 827,463 | 792,904 |
| Revenue taxes (Pis/Cofins/ISS/ICMS) | (42,041) | (42,076) | (85,761) | (82,044) |
| Net Revenue | 366,729 | 364,106 | 741,702 | 710,860 |

25. Cost of services provided

| | Consolidated | | | |
|----------------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|
| | 04/01/2024 to 06/30/2024 | 04/01/2023 to 06/30/2023 | 01/01/2024 to 06/30/2024 | 01/01/2023 to 06/30/2023 |
| Salaries and charges | (12,867) | (11,330) | (26,126) | (22,255) |
| Third-party services | (52,953) | (43,416) | (100,322) | (90,192) |
| Rentals and leases | (4,293) | (5,438) | (9,283) | (7,296) |
| Depreciation and amortization | (67,063) | (67,173) | (132,513) | (132,792) |
| Miscellaneous insurance | (1,874) | (1,833) | (3,700) | (3,846) |
| Fuels and lubricants | (618) | (249) | (1,717) | (646) |
| Port services | (26,839) | (11,073) | (53,223) | (35,977) |
| Port services – Oiltanking | (11,534) | (22,310) | (22,347) | (45,796) |
| Dome Consortium | (12,680) | (13,758) | (25,501) | (22,871) |
| Others | (4,713) | 412 | (10,309) | (1,306) |
| Cost of services provided | (195,434) | (176,168) | (385,041) | (362,977) |

Prumo Logística SA .

Notes to the condensed individual and consolidated interim financial information on June 30, 2024 and December 31, 2023

(In thousands of reais, unless otherwise mentioned)

26. General and administrative expenses

The administrative expenses by nature are presented below .

| | Parent Company | | | |
|--|-------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|
| | 04/01/2024 to 06/30/2024 | 04/01/2023 to 06/30/2023 | 01/01/2024 to 06/30/2024 | 01/01/2023 to 06/30/2023 |
| Salaries and charges | (16,353) | (16,673) | (31,517) | (31,274) |
| Third-party services | (1,773) | (3,119) | (2,890) | (4,477) |
| Travel and stays | (164) | (264) | (723) | (527) |
| Rentals and leases | (45) | (244) | (470) | (862) |
| Taxes and fees (*) | - | - | - | (249) |
| Depreciation and amortization | (764) | (657) | (1,330) | (1,313) |
| Miscellaneous insurance | (107) | (315) | (239) | (328) |
| Miscellaneous expenses | (1,150) | (947) | (1,925) | (1,597) |
| Total general and administrative expenses | (20,356) | (22,219) | (39,094) | (40,627) |

| | Consolidated | | | |
|--|-------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|
| | 04/01/2024 to 06/30/2024 | 04/01/2023 to 06/30/2023 | 01/01/2024 to 06/30/2024 | 01/01/2023 to 06/30/2023 |
| Salaries and charges | (38,310) | (40,860) | (75,947) | (79,169) |
| Third-party services | (16,122) | (10,046) | (27,757) | (17,135) |
| Travel and stays | (929) | (482) | (2,343) | (4,349) |
| Rentals and leases | (653) | (802) | (1,835) | (1,884) |
| Taxes and fees (*) | (2,309) | (2,056) | (5,452) | (4,424) |
| Depreciation and amortization | (3,883) | (3,000) | (7,529) | (7,300) |
| Miscellaneous insurance | (241) | (430) | (536) | (522) |
| Miscellaneous expenses | (5,907) | (7,740) | (10,590) | (10,785) |
| Total general and administrative expenses | (68,354) | (65,416) | (131,989) | (125,568) |

Prumo Logística SA .

Notes to the condensed individual and consolidated interim financial information on June 30, 2024 and December 31, 2023

(In thousands of reais, unless otherwise mentioned)

27. Financial result

| | Parent Company | | | |
|-----------------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|
| | 04/01/2024 to 06/30/2024 | 04/01/2023 to 06/30/2023 | 01/01/2024 to 06/30/2024 | 01/01/2023 to 06/30/2023 |
| Financial income | | | | |
| Interest on loans | 3,208 | 2,497 | 4,648 | 4,992 |
| Interest on financial investments | 3,724 | 11,664 | 7,942 | 23,180 |
| Interest income | 221 | 80 | 477 | 286 |
| Exchange variation | - | 61,688 | 61 | 94,114 |
| Others | 514 | - | 514 | - |
| | 7,667 | 75,929 | 13,642 | 122,572 |
| Financial expenses | | | | |
| Bank expenses | (1) | (2) | (2) | (3) |
| Brokerage and commissions | (601) | (823) | (1,142) | (1,722) |
| Interest on loans | (138,618) | - | (160,604) | - |
| Interest on loans | (3,893) | - | (3,893) | - |
| Monetary updating of loans | (15,345) | - | (23,085) | - |
| Exchange variation | (129,840) | (4) | (165,582) | (2,488) |
| Lease – IFRS16 | (26) | (46) | (26) | (99) |
| Others | (639) | (112) | (937) | (549) |
| | (288,963) | (987) | (355,271) | (4,861) |
| Financial result | (281,296) | 74,942 | (341,629) | 117,711 |

| | Consolidated | | | |
|-----------------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|
| | 04/01/2024 to 06/30/2024 | 04/01/2023 to 06/30/2023 | 01/01/2024 to 06/30/2024 | 01/01/2023 to 06/30/2023 |
| Financial income | | | | |
| Interest on loans | 5,578 | 5,120 | 9,410 | 10,240 |
| Interest on financial investments | 111,187 | 21,171 | 189,917 | 44,536 |
| Interest income | 474 | 952 | 1,023 | 2,154 |
| Exchange variation | 264,141 | 426,468 | 342,481 | 764,962 |
| Gain on <i>hedge settlement</i> | 10,025 | - | 11,249 | 857 |
| Others | 752 | 601 | 1,223 | 970 |
| Taxes on financial income | (5,321) | - | (5,321) | - |
| | 386,836 | 454,312 | 549,982 | 823,719 |
| Financial expenses | | | | |
| Bank expenses | (172) | (460) | (328) | (551) |
| IOF | (261) | (1,072) | (516) | (1,562) |
| Brokerage and commissions | (989) | (15,568) | (7,025) | (37,018) |
| Interest on loans (a) | (307,821) | (272,400) | (609,027) | (635,621) |
| Interest on loans | (3,893) | - | (3,893) | - |
| Interest on securitization | (26,829) | - | (26,829) | - |
| Monetary updating of loans | 46,557 | (248,446) | (57,722) | (434,810) |
| Transaction cost amortization | (15,433) | - | (217,437) | - |
| Debt settlement – Fee (b) | (58) | - | (118,347) | - |
| Exchange variation | (740,201) | - | (867,156) | - |
| Loss of <i>hedge operation</i> | - | (8,841) | - | (11,218) |

Prumo Logística SA .

Notes to the condensed individual and consolidated interim financial information on June 30, 2024 and December 31, 2023

(In thousands of reais, unless otherwise mentioned)

| | | | | |
|-------------------------|-------------------------|------------------------|---------------------------|-------------------------|
| Lease – IFRS16 | (2,319) | (2,248) | (3,962) | (4,521) |
| Fines | (444) | (42) | (803) | (42) |
| Others | (2013) | (389) | (2,384) | (552) |
| | <u>(1,053,876)</u> | <u>(549,466)</u> | <u>(1,915,429)</u> | <u>(1,125,895)</u> |
| Financial result | <u>(667,040)</u> | <u>(95,154)</u> | <u>(1,365,447)</u> | <u>(302,176)</u> |

- a) Interest on debentures issued at Prumo on March 14, 2024.
- b) Payment of Fees (“fees”) to Bradesco and Santander Banks in the debt settlement operation.

28. Segment information

Prumo uses segments, which correspond to its strategic business units, which offer different services and are managed separately . For each of the strategic business units, Prumo 's management analyzes internal Management reports at least once a quarter. The Company uses the corporate segment related to the operation mentioned in explanatory note no. 1 – Operational Context. The following summary describes the operations in each of the reportable segments .

- **Backyard Administration Segment (Industrial Hub & T-Mult)**

Refers to the activity of assigning real surface rights relating to the retro area of the Porto do Açú Industrial Complex to various industrial enterprises, mainly to companies linked to the oil sector. The Porto do Açú comprises 13,000 hectares, of which 210 hectares are already leased areas. The Retro Area Administration segment also includes the T2 channel, on whose banks companies in the Oil and Gas segment are setting up shop.

The operation at *T-Mult* , located in T2 and included in this segment, refers to the provision of port operation services for loading and unloading, storage at the port 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**

Refers to the provision of logistics services for liquid cargo, operation and exploration of the *T-Oil terminal* , and transshipment of liquid cargo, not limited to crude oil and its derivatives, with the future inclusion of the operation and exploitation of the yard. logistics and oil treatment unit for the purposes of storing, treating, processing, mixing and processing oil. It is operated by Açú Petróleo.

Prumo Logística SA .

Notes to the condensed individual and consolidated interim financial information on June 30, 2024 and December 31, 2023

(In thousands of reais, unless otherwise mentioned)

- **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 electrical energy, as well as intermediation in the purchase and sale of energy and electrical capacity. It is coordinated by the GNA.

- **Port Segment**

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

Prumo Logística SA

Notes to the condensed individual and consolidated interim financial information on June 30, 2024 and December 31, 2023
(In thousands of reais, unless otherwise mentioned)

Income statement – 6 month period accumulated as of June 30, 2024

| | Industrial Hub & T-Mult | T-Oil | T-Gas | Port | Corporate | Adjustments and deletions | Consolidated |
|---|-------------------------|------------------|------------------|------------------|--------------------|---------------------------|--------------------|
| Revenue from rental and port services | 224,508 | 468,202 | - | 48,991 | 1 | - | 741,702 |
| Cost of products and services | (142,298) | (215,081) | - | (27,662) | - | - | (385,041) |
| Gross profit | 82,210 | 253,121 | - | 21,329 | 1 | - | 356,661 |
| Operating income (expenses) | (29,603) | (18,812) | (5,651) | (7,413) | (39,105) | 3,035 | (97,549) |
| Administrative and general | (64,184) | (18,489) | (5,652) | (7,605) | (39,094) | 3,035 | (131,989) |
| Provision for Impairment | 35,318 | 297 | 1 | - | - | - | 35,616 |
| Other recipes | 677 | 150 | - | 192 | 2 | - | 1,021 |
| Other expenses | (1,414) | (770) | - | - | (13) | - | (2,197) |
| Equity equivalence result (*) | (1,600) | - | (176,034) | 178,745 | (686,202) | 617,780 | (67,311) |
| Result before financial result and taxes | 51,007 | 234,309 | (181,685) | 192,661 | (725,306) | 620,815 | 191,801 |
| Financial result | (471,709) | (155,208) | 6,017 | (402,918) | (341,629) | - | (1,365,447) |
| Financial income | 30,102 | 499,472 | 6,024 | 26,573 | 13,642 | (25,831) | 549,982 |
| Financial expenses | (501,811) | (654,680) | (7) | (429,491) | (355,271) | 25,831 | (1,915,429) |
| Result Referring to operations held for sale | 625 | - | - | 1,728 | - | - | 2,353 |
| Result before taxes on profit | (420,077) | 79,101 | (175,668) | (208,529) | (1,066,935) | 620,815 | (1,171,293) |
| Current IR and CSLL | - | (50,868) | (1,112) | (5,471) | - | - | (57,451) |
| IR and deferred CSLL | 2,109 | 69,912 | - | 19,062 | - | - | 91,083 |
| Profit (loss) for the period | (417,968) | 98,145 | (176,780) | (194,938) | (1,066,935) | 620,815 | (1,137,661) |

Prumo Logística SA

Notes to the condensed individual and consolidated interim financial information on June 30, 2024 and December 31, 2023
(In thousands of reais, unless otherwise mentioned)

Income statement – 6 month period accumulated as of June 30, 2023

| | Industrial Hub & T-Mult | T-Oil | T-Gas | Port | Corporate | Adjustments and deletions | Consolidated |
|---|----------------------------|-----------------|------------------|----------------|------------------|---------------------------------|------------------|
| Revenue from rental and port services | 208,878 | 461,473 | - | 43,501 | - | (2,992) | 710,860 |
| Cost of services provided | (122,841) | (213,839) | - | (27,968) | - | 1,671 | (362,977) |
| Gross profit | 86,037 | 247,634 | - | 15,533 | - | (1,321) | 347,883 |
| Operating income (expenses) | | | | | | | |
| Administrative and general | (56,096) | (20,198) | (6,883) | (5,209) | (40,627) | 3,445 | (125,568) |
| Provisions, reversals and write-offs | (884) | (49) | 17 | 136 | 49 | - | (731) |
| Other recipes | 336 | - | - | - | - | - | 336 |
| Other expenses | (15) | (25,951) | - | (96) | - | - | (26,062) |
| Equity equivalence result (*) | 273 | - | (226,291) | 335,518 | (188,615) | 104,188 | 25,073 |
| Result before financial result and taxes | 29,651 | 201,436 | (233,157) | 345,882 | (229,193) | 106,312 | 220,931 |
| Financial result | (350,123) | (83,457) | 14,893 | (2,567) | 117,711 | 1,367 | (302,176) |
| Financial income | 39,001 | 364,104 | 14,884 | 316,424 | 122,572 | (33,266) | 823,719 |
| Financial expenses | (389,124) | (447,561) | 9 | (318,991) | (4,861) | 34,633 | (1,125,895) |
| Result before taxes on profit | (320,472) | 117,979 | (218,264) | 343,315 | (111,482) | 107,679 | (81,245) |
| Current IR and CSLL | - | (29,634) | (3,927) | (2,057) | - | - | (35,618) |
| IR and deferred CSLL | - | (36,754) | - | 400 | 129 | - | (36,225) |
| Net profit (loss) for the period | (320,472) | 51,591 | (222,191) | 341,658 | (111,353) | 107,679 | (153,088) |

Prumo Logística SA .

Notes to the condensed individual and consolidated interim financial information on June 30, 2024 and December 31, 2023
(In thousands of reais, unless otherwise mentioned)

Assets and liabilities by segment as of June 30, 2024

| | 06/30/2024 | | | | | | |
|-------------------------------------|-------------------------|------------------|----------------|------------------|------------------|---------------------------|--------------------|
| | Industrial Hub & T-Mult | T-Oil | T-Gas | Port | Corporate | Adjustments and deletions | Consolidated |
| Assets | | | | | | | |
| Current assets | 101,136 | 941,294 | 25,908 | 381,260 | 213,206 | (59,724) | 1,603,080 |
| Long-term realizable asset | 1,627,652 | 3,615,276 | 100,259 | 699,490 | 59,061 | (1,656,475) | 4,445,263 |
| Investments | 97,495 | 31 | 208,960 | 800,616 | 4,254,499 | (4,203,209) | 1,158,392 |
| Investment properties | 450,006 | - | - | 79,811 | - | - | 529,817 |
| Immobilized | 2,592,793 | 1,582,954 | 33,076 | 30,946 | 2,417 | - | 4,242,186 |
| Intangible | 2,418 | 58,027 | 18 | 181 | 1,625 | - | 62,269 |
| Right of use | 12,708 | 661 | - | 54,674 | 842 | - | 68,885 |
| Deferred | 2,529 | - | - | - | - | (2,529) | - |
| Total assets | 4,886,737 | 6,198,243 | 368,221 | 2,046,978 | 4,531,650 | (5,921,937) | 12,109,892 |
| Liabilities | | | | | | | |
| Current liabilities | 96,659 | 705,706 | 18,175 | 363,265 | 21,573 | (59,648) | 1,145,730 |
| Non-current liabilities | 763,486 | 6,133,611 | 35,871 | 3,077,846 | 9,297,774 | (3,697,702) | 15,610,886 |
| Equity | 4,026,592 | (641,074) | 314,175 | (1,394,133) | (4,787,697) | (2,164,587) | (4,646,724) |
| Total liabilities and Equity | 4,886,737 | 6,198,243 | 368,221 | 2,046,978 | 4,531,650 | (5,921,937) | 12,109,892 |

Assets and liabilities by segment as of December 31, 2023

| | Industrial Hub & T-Mult | T-Oil | T-Gas | Port | Corporate | Adjustments and deletions | Consolidated |
|-------------------------------------|-------------------------|------------------|----------------|------------------|----------------|---------------------------|--------------------|
| Assets | | | | | | | |
| Current assets | 148,034 | 794,897 | 42,084 | 319,011 | 229,165 | (79,146) | 1,454,045 |
| Long-term realizable asset | 1,571,011 | 3,249,908 | 94,715 | 788,132 | 56,142 | (1,718,445) | 4,041,463 |
| Investments | 108,544 | 27 | 815,846 | 1,017,450 | 413,012 | (937,501) | 1,417,378 |
| Investment properties | 450,006 | - | - | 79,811 | - | - | 529,817 |
| Immobilized | 2,605,828 | 1,394,536 | 32,869 | 37,077 | 2,560 | (1,234) | 4,071,636 |
| Intangible | 3,714 | 51,696 | 20 | 209 | 2,067 | (2) | 57,704 |
| Right of use | 17,214 | 986 | - | 84,241 | 1,444 | (27,322) | 76,563 |
| Deferred | 5,564 | - | - | - | - | (5,564) | - |
| Total assets | 4,909,915 | 5,492,050 | 985,534 | 2,325,931 | 704,390 | (2,769,214) | 11,648,606 |
| Liabilities | | | | | | | |
| Current liabilities | 358,256 | 593,200 | 27,647 | 325,949 | 41,029 | (79,404) | 1,266,677 |
| Non-current liabilities | 5,191,727 | 5,526,568 | 35,712 | 2,950,152 | 4,211,614 | (4,129,625) | 13,786,148 |
| Equity | (640,068) | (627,718) | 922,175 | (950,170) | (3,548,253) | 1,439,815 | (3,404,219) |
| Total liabilities and Equity | 4,909,915 | 5,492,050 | 985,534 | 2,325,931 | 704,390 | (2,769,214) | 11,648,606 |

Prumo Logística SA .

Notes to the condensed individual and consolidated interim financial information on June 30, 2024 and December 31, 2023
(In thousands of reais, unless otherwise mentioned)

29. Financial instruments and risk management

The Company and its subsidiaries maintain operations with financial instruments. The management of these instruments is carried out 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 jointly controlled companies do not make speculative investments in derivatives or any other risk assets.

The estimated realizable values of financial assets and liabilities were determined using information available on the market and appropriate evaluation methodologies.

However, considerable judgment was required in interpreting market data to produce the most appropriate realizable value estimate. As a consequence, the estimates below do not necessarily indicate the amounts that could be realized in the current exchange market. The use of different market methodologies may have a material effect on estimated realizable 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 forecasts of returns on capital in multi-year planning.

Prumo Logística SA .

Notes to the condensed individual and consolidated interim financial information on June 30, 2024 and December 31, 2023
(In thousands of reais, unless otherwise mentioned)

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

| | Parent Company | | | | | |
|--|------------------|---|-----------------------------------|------------------|---|-----------------------------------|
| | 06/30/2024 | | | 12/31/2023 | | |
| | Amortized cost | Fair value through other comprehensive income | Fair value through profit or loss | Amortized cost | Fair value through other comprehensive income | Fair value through profit or loss |
| Assets | | | | | | |
| Cash and banks | 30,075 | - | - | 17,499 | - | - |
| Financial investments | 109,721 | - | - | 109,186 | - | - |
| Marketable securities | 3,039 | - | - | 13,043 | - | - |
| Restricted cash | 19,500 | - | - | 34,715 | - | - |
| Mutual with related parties | 53,136 | - | - | 50,604 | - | - |
| Accounts receivable with related parties | 3,906 | - | - | 4,527 | - | - |
| | 219,377 | - | - | 229,574 | - | - |
| Liabilities | | | | | | |
| Loans, financing and debentures | 5,268,345 | - | - | - | - | - |
| Suppliers | 1,074 | - | - | 3,817 | - | - |
| Mutual with related parties | 2,294,670 | - | - | 2,129,088 | - | - |
| Accounts payable with related parties | 125 | - | - | 20 | - | - |
| | 7,564,214 | - | - | 2,132,925 | - | - |

Prumo Logística SA .

Notes to the condensed individual and consolidated interim financial information on June 30, 2024 and December 31, 2023
(In thousands of reais, unless otherwise mentioned)

| | | Consolidated | | | | | |
|--------------------|-------------------|---|-----------------------------------|-------------------|---|-----------------------------------|--|
| | | 06/30/2024 | | | 12/31/2023 | | |
| Level | Amortized cost | Fair value through other comprehensive income | Fair value through profit or loss | Amortized cost | Fair value through other comprehensive income | Fair value through profit or loss | |
| Assets | | | | | | | |
| | 43,633 | - | - | 66,129 | - | - | |
| | 356,942 | - | - | 385,940 | - | - | |
| II | 524,236 | - | 3,078,742 | 399,613 | - | 2,745,731 | |
| | 19,500 | - | - | 83,713 | - | - | |
| | 354,190 | - | - | 277,402 | - | - | |
| | 2,245 | - | - | - | - | - | |
| | 423,014 | - | - | 345,402 | - | - | |
| | 52,765 | - | - | 50,430 | - | - | |
| | 150,502 | - | - | 143,209 | - | - | |
| | 63,600 | - | - | 53,654 | - | - | |
| | 654,809 | - | - | 654,809 | - | - | |
| | - | - | 1,758 | - | - | - | |
| | 68,682 | - | - | 68,682 | - | - | |
| | 2,714,118 | - | 3,080,500 | 2,528,983 | - | 2,745,731 | |
| Liabilities | | | | | | | |
| | 82,252 | - | - | 101,490 | - | - | |
| | 1,282,684 | - | - | 1,117,102 | - | - | |
| | 14,846 | - | - | 14,186 | - | - | |
| II | 13,991,210 | - | - | 13,072,968 | - | - | |
| II | 752,434 | - | - | - | - | - | |
| | - | - | - | - | - | - | |
| II | - | - | - | - | - | 876 | |
| | 16,123,426 | - | - | 14,305,746 | - | 876 | |

Prumo Logística SA .

Notes to the condensed individual and consolidated interim financial information on June 30, 2024 and December 31, 2023
(In thousands of reais, unless otherwise mentioned)

Fair value

The concept of “fair value” 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 provides priority for unadjusted quoted prices in an active market. A portion of the Company's accounts have a fair value equal to the book value; These are cash equivalent accounts, payables and receivables, *bullet* and short-term debts.

Level 1 - Prices traded (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\$13,581,426 as of June 30, 2024 (R\$13,103,007 as of December 31, 2023).

A significant part of this value consists of debentures and foreign suppliers, and as they are an exclusive market, we consider the book value as fair value. For other financial assets and liabilities, given their characteristics and maturity dates, the fair values do not differ significantly from the accounting balances.

On June 30, 2024, the Company did not reclassify its financial instruments among the categories of financial instruments provided for in CPC 48.

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

Prumo Logística SA .

Notes to the condensed individual and consolidated interim financial information on June 30, 2024 and December 31, 2023

(In thousands of reais, unless otherwise mentioned)

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 neutralized in the short term last up to one year, with protection being able to extend to a longer term. Decision-making regarding the risk of interest rates and inflation arising from acquired liabilities will be assessed in the economic and operational context and will occur when Management considers the risk to be relevant. With the exception of the GNA Group and Prumo Participações, the Company, its subsidiaries and jointly-controlled entities did not hold derivative instrument contracts as of June 30, 2024.

- **Market Risks**

- (i) Foreign exchange risk

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

The Company works to manage exchange rate risk within the consolidated scope of its companies to identify and resolve 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 protection derivatives, managing exchange rate risk on net exposure. Derivative instruments can be used in cases where it is not possible to use the natural *hedging strategy*. See below in this explanatory note for more details on the Prumo Group's foreign exchange exposures.

Prumo Logística SA .

Notes to the condensed individual and consolidated interim financial information on June 30, 2024 and December 31, 2023
(In thousands of reais, unless otherwise mentioned)

(ii) Interest rate risk

As detailed in explanatory note no. 17 - Loans, financing and debentures, the identification of interest rate risk is linked to the shift in interest structures associated with the payment flows of principal and interest on the debt.

On June 30, 2024, 48.37% of the debt of the Company and its subsidiaries was associated with local currency indices, with 17.72% corrected by the IPCA and 30.66% by the CDI.

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

In relation to mitigating the risks of variation in interest rates within the current context presented, where the company has debts corrected by indices such as CDI and IPCA plus a fixed surcharge and has all its cash invested in a low-risk portfolio with indexed profitability to the CDI, Management did not consider the interest risk associated with the liabilities of companies controlled by the Company to be relevant in the short term and therefore chose 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 made based on projections from the Focus report, released by the Central Bank, for all Prumo group debts.

| Consolidated - Future Payment Flow | | | |
|------------------------------------|------------------|------------------------------|-------------------------------|
| Description | Base Scenario | Scenario I - Increase of 25% | Scenario II - Increase of 50% |
| | 06/30/2024 | 06/30/2024 | 06/30/2024 |
| CDI Debentures | 6,662,448 | 816,359 | 1,703,183 |
| IPCA Debentures | 2,536,221 | 37,195 | 74,957 |
| Total | 9,198,669 | 853,554 | 1,778,140 |

The projections used in the calculation have a base date of June 30, 2024 and were available until 2027. From this year onwards, the latest values presented were used.

Prumo Logística SA .

Notes to the condensed individual and consolidated interim financial information on June 30, 2024 and December 31, 2023
(In thousands of reais, unless otherwise mentioned)

| Indicator | 2024 | 2025 | 2026 | 2027 | 2027 onwards |
|-------------|-------|------|------|------|--------------|
| Selic (%aa) | 10.50 | 9.40 | 9.00 | 9.00 | 09.00 |
| IPCA (%aa) | 4.00 | 3.87 | 3.60 | 3.50 | 3.50 |

(iii) Cash flow risk related to floating interest rates

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 future interest rate market, which takes away the predictability of payment flows. In loss scenarios, the interest term structure shifts upwards, increasing the value of the liability. Alternatively, the company may still have its liabilities reduced in scenarios of falling rates.

The most important risk associated with interest liabilities arises from the issuance of debentures adjusted by the CDI and 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 2032, a fact that increases the degree of uncertainty about the market due to the term - there is a certain neutralization of the projection of revenue from debt amortization, reducing the risk in question .

- **Credit risk**

The credit risk of the Company, its subsidiaries and jointly-controlled companies incurs 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 client.

To mitigate risks, the Company, its subsidiaries and jointly-controlled companies 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.

Prumo Logística SA .

Notes to the condensed individual and consolidated interim financial information on June 30, 2024 and December 31, 2023
(In thousands of reais, unless otherwise mentioned)

The Company has a Financial Investment Policy, which establishes investment limits per institution and considers the *rating assessment* as a reference to limit the amount invested. Average terms are constantly evaluated, as well as 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 level of default in the portfolio and through the use of the roll method, the probability of receiving advances through successive stages of default. until complete discharge.

- **Cambial risk**

On June 30, 2024, 51.63% of the total debt was denominated in foreign currency, associated entirely with the Dollar.

The Company works to manage exchange rate risk within the consolidated framework to identify and resolve 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 protection derivatives, managing exchange rate risk on net exposure.

At Prumo Participações, debt in foreign currency refers to debt securities issued in US dollars by Prumo Participações. The cash flow intended to service the payment of this debt comes via the distribution of dividends, quarterly, from its jointly controlled company Ferroport, whose revenue is linked 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 operational results of the joint venture are exposed to the risk of exchange rate variation due to the mismatch of currencies between revenues and costs. The appreciation of the Real against the Dollar could reduce Ferroport's operating margin and free cash flow. In relation to Prumo Participações' debt, the Company contracts Non-Deliverable-Forwards (NDFs) monthly

Prumo Logística SA .

Notes to the condensed individual and consolidated interim financial information on
June 30, 2024 and December 31, 2023
(In thousands of reais, unless otherwise mentioned)

to protect against exchange rate variations, as set out in the Additional information on derivative instruments.

Regarding Ferroport, there is a foreign exchange risk management policy in force, formulated by the Company together with Anglo American. Ferroport operates transactions involving financial instruments managed through operational strategies and internal control 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 payment flow provides for a bullet amortization of principal and interest at the end of the contract in June 2027 and payments made until then come from surplus resources from Prumo Participações, which in turn has its resources coming from Ferroport, which, as explained above, has its revenue linked to the North American dollar.

Prumo entered into, as a borrower, loan agreements with an investment vehicle managed by an affiliated company, to EIG, the Company's controlling 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.

Prumo Logística SA .

Notes to the condensed individual and consolidated interim financial information on June 30, 2024 and December 31, 2023
(In thousands of reais, unless otherwise mentioned)

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

| 06/30/2024 | Real | US\$ 10% | US\$ 20% |
|---------------------------|------------------|---------------------|---------------------|
| Subordinated Loan (iv) | 611,479 | 672,627 | 733,775 |
| Senior Secured Bonds(v) | 1,588,339 | 1,747,173 | 1,906,007 |
| Santander Debentures (ix) | 1,347,614 | 1,482,375 | 1,617,137 |
| NCE Itau (x) | 1,886,659 | 2,075,325 | 2,263,991 |
| Bonds 144A/RegS (xi) | 3,234,279 | 3,557,707 | 3,881,135 |
| Total | 8,668,370 | 9,535,207 | 10,402,045 |

| 12/31/2023 | Real | US\$ 10% | US\$ 20% |
|---------------------------|------------------|---------------------|---------------------|
| Subordinated Loan (iv) | 532,543 | 585,797 | 639,052 |
| Senior Secured Bonds(v) | 1,381,230 | 1,519,353 | 1,657,476 |
| 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) | 2,851,388 | 3,136,527 | 3,421,666 |
| Total | 7,882,778 | 8,671,056 | 9,459,334 |

- **Additional information about derivative instruments**

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

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

Cash flow hedge: variations 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 (hedging 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.

Prumo Logística SA .

Notes to the condensed individual and consolidated interim financial information on June 30, 2024 and December 31, 2023
(In thousands of reais, unless otherwise mentioned)

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 derivatives to be used to protect exchange rate variations 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.

Non- deliverable forward hedging program

| Company | | NDF contracted in R\$ | | Mark-to-market (MTM) | |
|---------------|---------------------|-----------------------|-----------------------|----------------------|--------------|
| | | | | 06/30/2024 | 12/31/2023 |
| Term US\$ | Prumo Participações | 2,505 | Maturity 06/2024 | - | (464) |
| Term US\$ | Prumo Participações | 4,113 | 06/2024 | - | (412) |
| Term US\$ | Prumo Participações | 2,074 | 12/2024 | 908 | - |
| Term US\$ | Prumo Participações | 2,491 | 12/2024 | 850 | - |
| Liquid | | | Hedge position | 1,758 | (876) |

- **Liquidity Risk**

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

The following are the contractual maturities of financial liabilities existing on June 30, 2024. These amounts are gross and undiscounted, include estimated interest payments and do not consider the impact of compensation agreements:

| Consolidated | Up to 6 months | From 6 to 12 months | From 1 to 2 years | From 2 to 5 years | More than 5 years | Total |
|---------------------------------------|----------------|---------------------|-------------------|-------------------|-------------------|-------------------|
| Financial liabilities | | | | | | |
| Suppliers | 82,253 | - | - | - | - | 82,253 |
| Accounts payable with related parties | - | 13,786 | 1,060 | - | - | 14,846 |
| Mutual with related parties | - | - | - | - | 1,282,684 | 1,282,684 |
| Assignment of securitized receivables | 13,328 | 12,484 | 24,820 | 204,531 | 1,544,837 | 1,800,000 |
| Loans, financing and debentures | 755,225 | 469,967 | 1,200,476 | 7,543,061 | 9,784,218 | 19,752,947 |
| Total by term range | 850,806 | 496,237 | 1,226,356 | 7,747,592 | 12,611,739 | 22,932,730 |

Prumo Logística SA .

Notes to the condensed individual and consolidated interim financial information on June 30, 2024 and December 31, 2023
(In thousands of reais, unless otherwise mentioned)

30. 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.

As of June 30, 2024 and December 31, 2023, the insurance coverage is as follows:

| | Consolidated | |
|--|---------------------|-------------------|
| | 06/30/2024 | 12/31/2023 |
| Operational risks | | |
| Materials damage | 643,682 | 541,743 |
| Civil Liability and Environmental Damage | 2,208,374 | 1,879,627 |
| Lost Profits | 870,188 | 724,264 |
| | 3,722,244 | 3,145,634 |

31. Subsequent events

Vast Infrastructure

In July 2024, Vast Infraestrutura and Vibra signed a contract that guarantees, for the next 20 years, the use of the TLA structure as the main entry point for Vibra's base oils in Brazil. The Company already has all licenses and permissions to begin construction of the TLA, scheduled for the beginning of the second half of 2024. The terminal aims to serve the liquid handling market in general.

DOME

On July 11, 2024, Dome signed the contracts relating to the issuance of Real Estate Receivables Certificates ("CRI"), backed by the Consortium's credit rights, assigned to Virgo Companhia de Securitização ("Virgo") for Virgo's 181st issuance.

Prumo Logística SA .

Notes to the condensed individual and consolidated interim financial information on June 30, 2024 and December 31, 2023
(In thousands of reais, unless otherwise mentioned)

The issue has a single series, worth R\$79,600,000, reaching a total value of up to R\$90,268,000.00, remunerated at IPCA + 9.5% pa, with monthly interest payments and payment of principal to from January 2025, according to the customized curve.

GNA Group

BPGM Arbitration – UTE GNA I

On July 25, 2024, the indirect jointly-controlled subsidiary UTE GNA I Geração de Energia SA (“UTE GNA I”) received the final sentence of the arbitration proceeding filed against BP Gás Marketing Ltd. (“bpGM”). The result of the ruling was favorable to bpGM, leaving UTE GNA I from this moment onwards with the obligation to pay the expenses incurred with the arbitration process and the legal expenses of the counterparty in the arbitration process, in the amount of R\$ 27,689 calculated on the date of the sentence, to be paid to bpGM. The Company confirms that there is no additional financial impact resulting from the aforementioned arbitration award.

Additionally, UTE GNA I informs that the outcome of the arbitration procedure will not result in an impact on project operations or the continuity of LNG supply under the terms of the LNG SPA.

Acciona Agreement – UTE GNA I

On August 1, 2024, the Company UTE GNA I signed an agreement with the companies Acciona Construcción and Accional Industrial (“Acciona”), in order to end the existing arbitration process between the parties, arising from discussions arising from the Engineering contract, Procurement and Construction (“EPC”) of the LNG Terminal (“Contract”), owned by UTE GNA I.

As a result of negotiations between the parties, Acciona will refund an amount to UTE GNA I as Compensation for Property Damage, the amount of which net amounts to approximately R\$20,000.

Based on the same agreement, all obligations of UTE GNA I with Acciona arising from the EPC contract for the construction of the UTE GNA I Terminal are settled and the Company maintains with Acciona a guarantee of safety and soundness of the works carried out for the construction of the asset in question, valid for a period of five years from September 17, 2021.

Composition of the Board of Directors

Robert Blair Thomas
Chief Executive Officer

Flavio Valle
Vice president

Ricardo Faria Paes
Director

Jorge Marques de Toledo Camargo
Director

Ieda Gomes Yell
Director

Franklin Lee Feder
Director

Mariana Coutinho
Controllership and Tax Manager

Composition of the Board

Rogério Sekeff Zampronha
CEO

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

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

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

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

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

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

Camila Araujo
Accountant / CRC-RJ 121980-07