



Prumo Logística SA

Condensed individual and consolidated
interim financial information

as of March 31, 2024

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Report from management

In the first quarter of 2024, Prumo continued to advance in the development of its business and execution of the strategic plan, with emphasis on the completion of the restructuring of Porto do Açú debt.

Aiming to optimize cash flow, increase investment capacity, and generate value, Prumo and Porto do Açú signed documents related to the restructuring of Porto do Açú original debt in March 2024. The transaction included the full repayment of the original debt through a new issuance of debentures by Prumo and a new issuance of securitized debentures backed by receivables assigned by Porto do Açú.

Continuing our strategy of developing and implementing low-carbon projects and the country's energy transition, the Preliminary License for the Hydrogen Production Hub was approved on January 22, 2024, a crucial milestone to accelerate the development of this type of operation at Porto do Açú, enabling the attraction of global companies to Açú, aiming to install industrial plants, attract new value chains, and occupy the hinterland.

This quarter, in February, we also had a green briquettes operation with Vale through T-Mult, an innovative product that can significantly contribute to reducing emissions in the steel industry worldwide.

As part of our strategy to attract new services and expand the O&G value chain, in partnership with Petrobras, we received the Platform P-33 at Molhe Sul for sustainable decommissioning, confirming the potential of the Port to become a hub for this service in the country.

In the ANTAQ 2023 Award, we highlight that four companies in the group were ranked in the upper quartile of the Environmental Performance Index - IDA: Vast (3rd place), Ferroport (5th place), GNA (9th place), and PDA/Tmult (13th place).

Expansion works of T-Mult are underway, with the first phase expected to be completed in November 2024 and the second phase in May 2025.



We also recorded record delivery volumes by NFX in the quarter.

The installation of the first offshore LIDAR in Brazil by Iberdrola positioned 40km off the coast, near the Port, consolidates Açú's competitive position as the main option for the development of offshore wind projects.

The periodic maintenance dredging of T-1 was successfully completed.

And finally, in partnership with DOME, TechnipFMC completed its Mero 2 project, with over 100km of rigid pipelines installed along the project.



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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 March 31, 2024, which comprise the individual and consolidated condensed statements of financial position as of March 31, 2024, and the related condensed statements of profit or loss, comprehensive loss, changes in equity and cash flows for the three-month period then ended and notes, 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 condensed interim financial information, individual company and accounting policies adopted in Brazil, including CPC 21(R1) - Interim Statement and IAS 34 – Interim Financial Reporting, issued by the International Accounting Standards Board (IASB). Our responsibility is to express a conclusion on this 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 March 31, 2024 does not present fairly, in all material respects, the Company's individual financial position as of March 31, 2024, and its individual financial performance and its individual cash flows for the three-month period then ended in accordance with the company's practices accounting policies adopted in Brazil, including the requirements of 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 March 31, 2024 does not present fairly, in all material respects, the consolidated financial position of the Company as of March 31, 2024, and its consolidated financial performance and cash flows for the three-month period then ended in accordance with the consolidated results of its operations and cash flows for the three-month period then ended Brazilian accounting policies, including the requirements of 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, May 10, 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 March 31, 2024 and December 31, 2023
(In thousands of reais)

	Note	Parent Company		Consolidated	
		03/31/2024	12/31/2023	03/31/2024	12/31/2023
Assets					
Current					
Cash and cash equivalents	5	133,875	126,633	542,428	451,981
Securities	5	8,659	13,043	308,725	399,613
Restricted cash	5	19,470	34,715	19,470	83,713
Escrow accounts	6	-	-	53,501	151,563
Receivables	7	-	-	196,499	164,219
Restricted cash – Virgo operation	5 and 7	-	-	2,739	-
Accounts receivable from related parties	14	2,502	4,527	2,734	6,105
Recoverable taxes	8	15,908	15,371	32,007	34,706
Income taxes and social contributions recoverable	8	-	75	18,487	69,502
Dividends receivable	14	36,609	33,075	149,898	58,139
Derivatives - hedge	27	-	-	544	-
Other receivables		1,839	1,726	45,678	34,504
Total current assets		218,862	229,165	1,372,710	1,454,045
Noncurrent					
Securities	5	-	-	2,797,767	2,745,731
Escrow accounts	6	-	-	202,155	193,839
Receivables	7	-	-	121,405	113,183
Accounts receivable from related parties	13	-	-	51,309	47,549
Related-party loans	13	51,833	50,604	146,830	143,209
Debentures	10	-	-	654,809	654,809
Third-party receivables		-	-	68,682	68,682
Returnable down payments		-	-	52,765	50,430
Judicial deposits		341	363	13,379	13,130
Recoverable taxes	8	3,857	3,640	7,047	7,012
Deferred taxes	9	-	-	160	183
Others		1,536	1,535	4,329	3,706
Investments					
Equity interests	11	4,351,695	405,633	1,245,388	1,417,378
Investment property		-	-	529,817	529,817
Property, plant and equipment	12	2,416	2,560	4,099,694	4,071,636
Intangible assets		1,846	2,067	58,556	57,704
Right of use	19	1,244	1,444	72,759	76,563
Total noncurrent assets		4,414,768	467,846	10,126,851	10,194,561
Total assets		4,633,630	697,011	11,499,561	11,648,606

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

Prumo Logística SA

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

	Note	Parent Company		Consolidated	
		03/31/2024	12/31/2023	03/31/2024	12/31/2023
Liabilities					
Current					
Trade payables	14	1,668	3,817	84,370	101,490
Loans, borrowings and debentures	15	-	-	582,355	942,482
Assignment of securitized receivables	16	-	-	25,738	-
Lease liabilities	19	2,269	2,481	11,643	13,019
Salaries and charges payable		34,826	29,198	99,300	84,230
Accounts payable to related parties	13	1	20	9,517	14,186
Customer advances		-	-	4,453	4,453
Taxes and contributions payable	17	2,917	5,513	41,232	32,491
Income tax and social contribution payable	17	-	-	27,469	73,449
Derivatives – hedge	27	-	-	195	876
Other accounts payable		-	-	-	1
Total current liabilities		41,681	41,029	886,272	1,266,677
Noncurrent					
Loans, borrowings, and debentures	15	5,114,383	-	12,199,879	12,130,486
Assignment of securitized receivables	16	-	-	716,529	-
Lease liabilities	19	-	-	69,459	71,370
Related-party loans	13	2,164,830	2,129,088	1,152,844	1,117,102
Liabilities towards third parties		-	-	-	-
Taxes and contributions payable	17	63,647	62,806	76,818	75,164
Provision for contingencies	18	-	-	13,891	13,870
Provision for investment devaluation	11	1,417,201	2,019,720	118,636	119,471
Deferred taxes	9	-	-	235,452	247,503
Other accounts payable		-	-	11,462	11,182
Total noncurrent liabilities		8,760,061	4,211,614	14,594,970	13,786,148
Equity					
Share capital	20	3,292,821	3,292,821	3,292,821	3,292,821
Capital reserves		(728,726)	(728,726)	(728,726)	(728,726)
Other comprehensive income		758,695	838,702	758,695	838,702
Accumulated losses		(7,490,902)	(6,958,429)	(7,493,162)	(6,961,539)
Equity attributable to owners of the Company		(4,168,112)	(3,555,632)	(4,170,372)	(3,558,742)
Non-controlling interests				188,691	154,523
Total equity		(4,168,112)	(3,555,632)	(3,981,681)	(3,404,219)
Total liabilities and equity		4,633,630	697,011	11,499,561	11,648,606

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

Prumo Logística SA

Condensed statements of operation

Three-month periods ending March 31, 2024 and 2023

(In thousands of reais)

	Note	Parent Company		Consolidated	
		03/31/2024	03/31/2023	03/31/2024	03/31/2023
Net service revenue	22	-	-	374,973	346,754
Cost of services provided	23	-	-	(189,607)	(186,809)
Gross profit		-	-	185,366	159,945
Operating income (expenses)		-	-	-	-
General and Administrative Expenses	24	(18,738)	(18,408)	(63,635)	(60,152)
Reversal (provision) for loss on receivables and assets	12	-	53	29,066	545
Reversal of provision for refundable deposit losses		-	-	-	(510)
Other revenue		-	-	1,729	1,257
Other expenses		-	-	(899)	(26,301)
Profit before finance income/costs.		(18,738)	(18,355)	151,627	74,784
Finance income	25	-	-	-	-
Finance revenue		5,975	46,643	163,146	369,407
Finance costs		(66,308)	(3,874)	(861,553)	(576,429)
		(60,333)	42,769	(698,407)	(207,022)
Share of profit (loss) of equity-accounted investees	11	(453,402)	(123,082)	(781)	43,917
Loss before taxes		(532,473)	(98,668)	(547,561)	(88,321)
Current income tax and social contribution	18	-	-	(26,079)	(17,177)
Deferred income tax and social contribution	18	-	129	17,669	(5,506)
Loss for the period		(532,473)	(98,539)	(555,971)	(111,004)
Income attributable to:					
Owners of the Company		(532,473)	(98,539)	(531,141)	(96,669)
Noncontrolling shareholders		-	-	(24,830)	(14,335)
Loss for the period		(532,473)	(98,539)	(555,971)	(111,004)
Loss per share					
Basic and diluted net income/loss per common share (in R\$)	21	(1.41609)	(0.26206)	(1.41255)	(0.25709)

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

Prumo Logística SA

Condensed statements of comprehensive loss
Three-month periods ending March 31, 2024 and 2023
(In thousands of reais)

	Parent Company		Consolidated	
	03/31/2024	03/31/2023	03/31/2024	03/31/2023
Loss for the period	(532,473)	(98,539)	(555,971)	(111,004)
Other comprehensive income from continuing operations				
Items that can be subsequently reclassified to income (net of taxes):				
Accumulated conversion adjustments	(24,087)	17,178	(24,087)	17,178
Gain on <i>hedge operation</i>	2,072	(3,710)	2,072	(3,710)
Loss in percentage change in PDA investee	(57,992)	-	(57,992)	-
Total comprehensive income for the period	(612,480)	(85,071)	(635,978)	(97,536)
Comprehensive income attributable to:				
Owners of the Company	(612,480)	(85,071)	(611,148)	(83,201)
Noncontrolling shareholders	-	-	(24,830)	(14,335)

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

Prumo Logística SA

Condensed statements of changes in equity (parent company and consolidated)

Period of three months ending March 31st, 2024 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 - Ferropport	Siemens subscription bonus - effect	Gain/(loss) on change in percentage holding in investee	Asset and liability valuation adjustment / due to loss of control	Accumulated 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)
Loss for the period	-	-	-	-	-	-	-	-	-	-	(98,539)	(98,539)	1,870	(96,669)	(14,335)	(111,004)
Cumulative Conversion Adjustments	-	-	-	-	-	-	-	-	-	17,178	-	17,178	-	17,178	-	17,178
Hedge recognition via equivalence	-	-	-	-	-	-	-	-	(3,710)	-	-	(3,710)	-	(3,710)	(2,082)	(5,792)
Deferred adjustment and others	-	-	-	-	-	-	-	-	-	-	-	-	(28)	(28)	-	(28)
Balance on March 31, 2023	3,292,821	266,974	63,336	(31,844)	(1,027,192)	125,182	13,231	509,670	(4,944)	175,123	(6,607,906)	(3,225,549)	(8,514)	(3,234,063)	239,310	(2,994,753)
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)
Loss for the period	-	-	-	-	-	-	-	-	-	-	(532,473)	(532,473)	1,332	(531,141)	(24,830)	(555,971)
Cumulative Conversion Adjustments	-	-	-	-	-	-	-	-	-	(24,087)	-	(24,087)	-	(24,087)	-	(24,087)
Loss in percentage change in the PDA investee	-	-	-	-	-	-	-	(57,992)	-	-	-	(57,992)	-	(57,992)	57,992	-
Hedge recognition via equivalence	-	-	-	-	-	-	-	-	2,072	-	-	2,072	-	2,072	889	2,961
Deferred adjustment and others	-	-	-	-	-	-	-	-	-	-	-	-	(482)	(482)	117	(365)
Balance on March 31, 2024	3,292,821	266,974	63,336	(31,844)	(1,027,192)	125,182	13,231	440,982	(2,188)	181,488	(7,490,902)	(4,168,112)	(2,260)	(4,170,372)	188,691	(3,981,681)

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

Prumo Logística SA

Condensed cash flow statements
Three-month periods ending March 31, 2024 and 2023
(In thousands of reais)

	Parent Company		Consolidated	
	03/31/2024	03/31/2023	03/31/2024	03/31/2023
Cash flows from operating activities				
Loss before taxes	(532,473)	(98,668)	(547,561)	(88,321)
Result items that do not affect cash:				
Amortization of right of use	200	301	4,068	4,851
Depreciation and amortization	364	355	65,637	64,319
Write-off of fixed assets	-	32	83	18,938
Equity equivalence result	453,402	123,082	781	(43,917)
Exchange rate, monetary and interest variations	63,084	(32,292)	419,386	92,981
Fee settlement loans	-	-	118,289	-
Transaction cost amortization	-	-	205,391	18,401
Provision (reversal) for loss of refundable deposits	-	-	-	(4,389)
Provision (reversal) for loss - receivables	-	(53)	(853)	8,612
Reversion to the recoverable value of assets	-	-	(29,066)	(13,725)
Provision for bonuses	4,915	5,060	12,821	12,801
Provision (reversal) for contingencies	-	-	(80)	-
(Increase) decrease in customers - linear revenue	-	-	(8,804)	(7,983)
	(10,508)	(2,183)	240,092	62,568
(Increase) reduction in assets and increase (reduction) in liabilities:				
Customers	-	-	(30,845)	(59,899)
Refundable deposits	-	-	(2,335)	2,140
Judicial deposits	22	-	(249)	(213)
Taxes to be recovered	(498)	(2,137)	3,213	662
Credits with third parties	-	-	-	(20,271)
Prepaid expenses	-	65	-	(1,889)
Miscellaneous advances	-	(183)	-	(758)
Securitized customers	-	-	(2,739)	-
Other amounts receivable	(113)	64,937	(11,797)	64,937
Suppliers	(2,149)	(5,004)	(17,120)	7,626
Related parties - accounts receivable	2025	(92)	(389)	(9,998)
Customer advance	-	-	-	(188)
Taxes and contributions to collect	(1,680)	(4,673)	19,544	14,018
Related parties - accounts payable	(19)	-	(4,669)	22,409
Salaries and holidays payable	713	773	2,249	3,334
Other bills to pay	-	-	380	(12,682)
Payment of income tax and social contribution to be collected	-	-	(16,142)	(8,362)
	(12,207)	51,503	179,193	63,434
Net cash from (used in) operating activities				
Cash flow in investment activities				
Acquisition of fixed assets	-	-	(64,712)	(58,610)
Acquisition of intangible assets	-	-	(852)	-
Marketable securities	4,384	512	148,216	349,970
Advance for future capital increase in subsidiary	32	(32,871)	(32)	-
Dividends received	-	-	82,632	75,583
Net cash arising from (used in) investing activities	4,416	(32,359)	165,252	366,943
Cash flow from financing activities				
Restricted cash	15,245	(1,006)	64,243	195,226
Lease liability	(212)	(301)	(5,207)	(2,996)
Linked bank deposits	-	-	89,746	79,829
Interest paid	-	-	(273,272)	(463,912)
Hedging	-	-	(1,225)	-
Transaction Costs – Securitization	-	-	(5,946)	-
Loans settled with third parties	-	-	(121,697)	(148,946)
Net cash from (used in) financing activities	15,033	(1,307)	(253,358)	(340,799)
Increase (decrease) in cash and cash equivalents	7,242	17,837	91,087	89,578
At the beginning of the exercise	126,633	271,538	451,981	437,639
At the end of the exercise	133,875	289,375	542,428	527,184
Effect of exchange rate variation on cash and cash equivalents	-	-	640	33
Increase (decrease) in cash and cash equivalents	7,242	17,837	91,087	89,578

The 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 March 31st, 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 S.A. (“GNA”), Gás Natural Açú Infraestrutura SA (“GNA Infra”), 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 NFX Combustíveis Marítimos Ltda. (“NFX”).

On March 31st 2024, the Company's consolidated equity value is negative at R\$10.59 per share (R\$ 9.05 on December 31, 2023), presenting consolidated loss in the period of R\$ 555,971 (R\$ 111,004 as of March 31, 2023) and positive consolidated working capital of R\$ 486,438 (positive of R\$ 187,368 as of December 31, 2023).

Prumo Logística SA .

Notes to the condensed individual and consolidated interim financial information
On March 31st, 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, on March 15, 2024, Porto do Açu finished its 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, of which R\$5,025,647 were used to settle the existing debt and R\$59,010 were used to pay a loan fee, as per Explanatory Note 25 – 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 in its long-term business plan, technical feasibility studies and cash flow projected for more than 10 years. 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 establishing all the terms and conditions for the purchase and sale of TECMA shares. Therefore, 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 March 31st, 2024 and December 31 , 2023
(In thousands of reais, unless otherwise mentioned)

2. Companies of Prumo Group

	Country	Equity interest	
		03/31/2024	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%
NFX Combustíveis Marítimos Ltda. ("NFX") (b)	Brazil	50.00%	50.00%
Vast Infraestrutura SA ("Vast") (f)	Brazil	20.00%	20.00%
Gás Natural Açú SA ("GNA") (c)	Brazil	70.00%	70.00%
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%
FP Newco S.A.	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	80.00%	80.00%
Vast Terminais e Dutos SA (Vast Terminais)	Brazil	80.00%	80.00%
GSA - Grussaí Siderúrgica do Açú Ltda. ("GSA")	Brazil	99.24 %	99.24 %
Reserva Ambiental Fazenda Caruara ("Reserva Caruara") (f)	Brazil	99.20 %	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 1.50% stake held by Port of Antwerp International NV ("PAI")

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

(c) Enterprise controlled by Prumo, with 30% of shares held by BP Global Investment Limited;

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

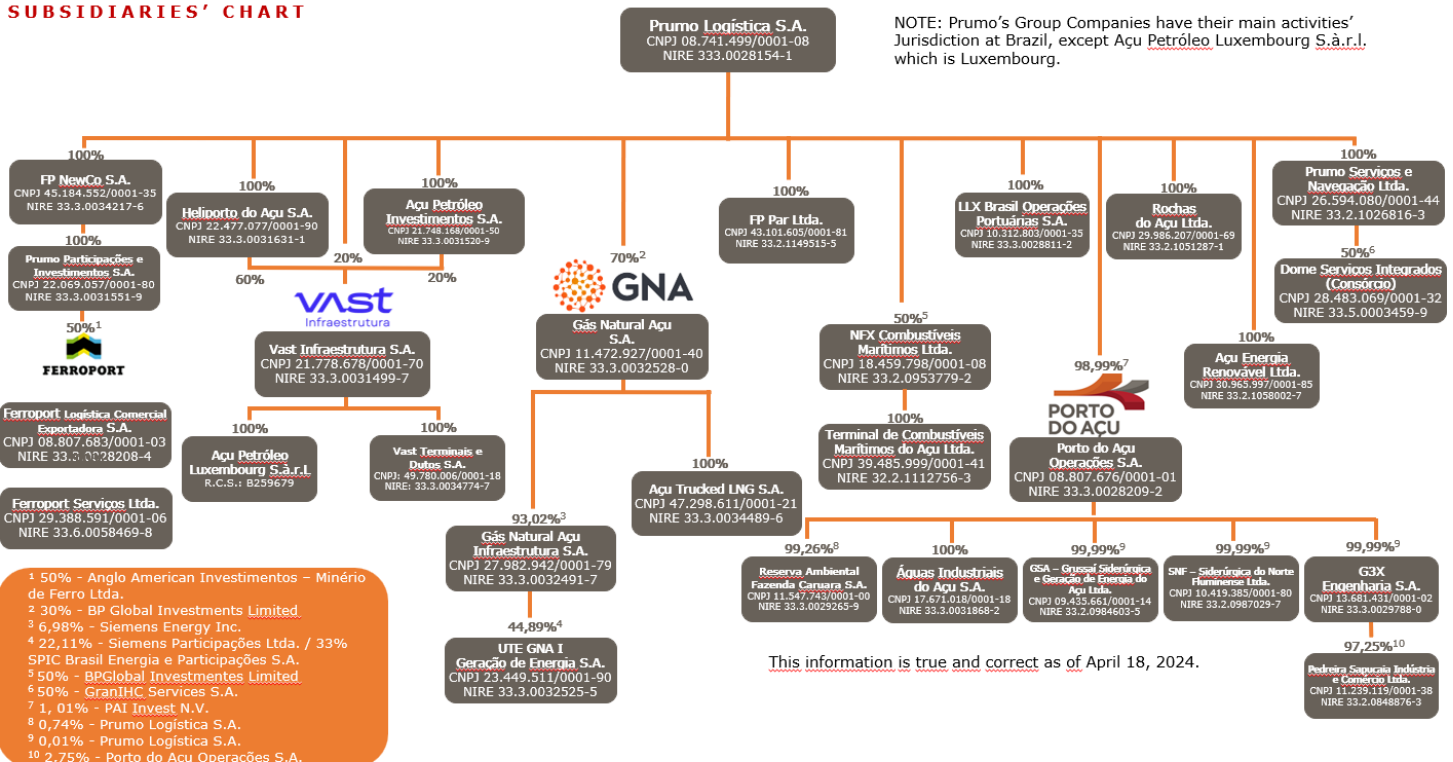
(e) Vast's shares were distributed between Heliporto 60%, Açú Petróleo Investimentos 20% and Prumo Logística 20%.

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

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

SUBSIDIARIES' CHART



This information is true and correct as of April 18, 2024.

DOCUMENTO RESTRITO

Prumo Logística SA .

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(In thousands of reais, unless otherwise mentioned)

3. Basis of 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 the International Accounting Standards Board - IASB.

The consolidated condensed interim financial statements were prepared in accordance with international financial reporting standards (“IFRS”), issued by the *International Accounting Standards Board (“IASB”)* and in accordance with accounting practices adopted in Brazil (“BR GAAP”).

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, and, therefore, these individual condensed interim financial statements are not in accordance with international standards. The difference between the individual and consolidated shareholders' equity is related to the aforementioned deferred asset, which was recognized in accumulated losses in the consolidated shareholders' equity upon the initial adoption of IFRS and the amortization of this deferred asset has been recognized in 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

Prumo Logística SA .

Notes to the condensed individual and consolidated interim financial information

On March 31st, 2024 and December 31 , 2023

(In thousands of reais, unless otherwise mentioned)

there is no significant uncertainty about the Company's ability to continue operating.

On May 10th 2024, the Company's Management authorized the conclusion and disclosure of the interim financial statements for the period ended March 31, 2024.

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 Vast, 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 5 – 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.

and .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*.

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

Prumo Logística SA .

Notes to the condensed individual and consolidated interim financial information

On March 31st, 2024 and December 31 , 2023

(In thousands of reais, unless otherwise mentioned)

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 the net 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.

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

4. Accounting policies

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

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	
	03/31/2024	12/31/2023	03/31/2024	12/31/2023
Cash and banks	17,229	17,499	35,627	66,129
Cash equivalents				
CBDs	116,699	109,186	464,674	366,323
Compromised operations	-	-	42,194	19,617
	116,699	109,186	506,868	385,940
Estimated loss allowance (-)	(53)	(52)	(67)	(88)
	116,646	109,134	506,801	385,852
	133,875	126,633	542,428	451,981

Cash equivalents are resources invested in bank deposit certificates (CDBs) and in operations backed by public securities (repo), whose maturity dates are up to three months from the date of acquisition. Investments in bank deposit certificates (CDB's) with terms of up to three months from the date of acquisition, other investments in interest-bearing accounts with daily liquidity and other short-term fixed income instruments.

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Notes to the condensed individual and consolidated interim financial information

On March 31st, 2024 and December 31, 2023

(In thousands of reais, unless otherwise mentioned)

b) Marketable securities

	Parent Company		Consolidated	
	03/31/2024	12/31/2023	03/31/2024	12/31/2023
Public securities (a)	8,659	13,043	8,659	13,043
foreign exchange FI (b)	-	-	142,436	179,801
Credit-linked promissory notes (c)	-	-	2,955,397	2,952,500
	8,659	13,043	3,106,492	3,145,344
Current	8,659	13,043	308,725	399,613
Noncurrent	-	-	2,797,767	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. The Company designated the investments in this fund because they represent investments that the Company intends to maintain for a period exceeding 90 days for strategic purposes. Its financial rating 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. 26 – 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	
	03/31/2024	12/31/2023	03/31/2024	12/31/2023
Restricted cash	19,470	34,715	19,470	83,713
	19,470	34,715	19,470	83,713

Prumo Logística SA .

Notes to the condensed individual and consolidated interim financial information

On March 31st, 2024 and December 31, 2023

(In thousands of reais, unless otherwise mentioned)

The reduction in the Company's restricted cash balance from R\$34,715 on December 31, 2023 to R\$19,470 on March 31, 2024, is due to the letter of credit guarantee agreement with ABC Brasil bank that 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 FI-FGTS, the restricted cash balance was used to settle obligations referring to commissioning with the onlending banks themselves, BNDES and FI-FGTS FGTS .

d) Restricted Cash – Virgo

	Consolidated	
	03/31/2024	12/31/2023
Restricted Cash – Virgo	2,739	-
	2,739	-

Porto do Açu 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 Açu 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 Açu 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 16 - Assignment of securitized receivables). On March 31, 2024, the balance retained by Virgo on the securities received amounts to R\$2,739.

Prumo Logística SA .

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

	Consolidated	
	03/31/2024	12/31/2023
Porto do Açu	3,413	3,410
GSA	12	12
Vast (b)	198,761	190,433
Prumo Participações (c)	53,448	151,521
GNA Infra	4	4
FP Newco	18	22
	255,656	345,402
Current	53,501	151,563
Noncurrent	202,155	193,839

(a) The resources held by Porto do Açu, 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 the interest due for the period; and the Target Payment Reserve Account ("TARA"), which is filled with the amount that exceeds the amount due for each payment date.

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Notes to the condensed individual and consolidated interim financial information
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7. Receivables

	<u>Consolidated</u>	
	<u>03/31/2024</u>	<u>12/31/2023</u>
Assignment of real surace rights (a)	125,771	135,244
Port services (b)	57,373	37,605
Oil transshipment services (c)	118,574	104,367
Securitized Clients – VIRGO (d)	13,827	-
Others	3,741	1,407
	<u>319,286</u>	<u>278,623</u>
Provision for estimated losses (-)	<u>(1,382)</u>	<u>(1,221)</u>
	<u>317,904</u>	<u>277,402</u>
Current	196,499	164,219
Noncurrent	121,405	113,183

- (a) Assignment of land surface rights relating to clients: Technip, NOV, Intermoor, Edson Chouest, Oceanpact, NFX, 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;
- (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. 16 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 March 31, 2024, the balance relating to securitized customers was R\$13,827.

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 March 31st, 2024 and December 31, 2023

(In thousands of reais, unless otherwise mentioned)

8. Taxes to be recovered

	Parent Company		Consolidated	
	03/31/2024	12/31/2023	03/31/2024	12/31/2023
Service tax ("ISS")	3	7	7	165
Tax on circulation of goods ("ICMS")	-	-	1,072	1,220
Income tax withheld at source ("IRRF")	15,704	15,167	31,070	34,250
CSLL withholding tax ("CSRF")	-	-	3	36
Income tax withheld on loans	3,853	3,636	3,853	3,636
Non-cumulative credit ("PIS") (a)	-	-	351	881
Non-cumulative credit ("COFINS") (a)	-	-	280	209
Others	205	201	2,418	1,321
	19,765	19,011	39,054	41,718
Current	15,908	15,371	32,007	34,706
Non Current	3,857	3,640	7,047	7,012
IRPJ and CSLL recoverable				
Income tax and social contribution ("IRPJ/CSLL")	-	75	18,487	69,502

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Notes to the condensed individual and consolidated interim financial information

On March 31st, 2024 and December 31, 2023

(In thousands of reais, unless otherwise mentioned)

9. Deferred taxes

Deferred income tax and social contribution assets of R\$160 and liabilities of R\$(235,452) totals the net amount of R\$(235,292) on March 31, 2024 (R\$(247,320) on December 31, 2023), and have the following composition:

	Parent Company		Consolidated	
	03/31/2024	12/31/2023	03/31/2024	12/31/2023
Deferred tax asset				
Tax losses	104,219	95,053	1,792,472	1,686,554
Negative basis of social contribution	44,282	40,983	652,231	615,446
Adjustment Law No. 11,638/07 - RTT (a)	-	-	5,467	7,318
Provision for PLR	-	-	9,466	7,815
Capitalized Interest	-	-	(11,367)	(12,848)
Provision for loss on investments	-	-	7,116	7,116
Provision for estimated loss credits	-	-	17,992	16,228
Provision for other fees	-	-	2,666	2,666
Linear Revenue Deferral	-	-	(45,876)	(42,882)
Deferral of PIS and COFINS - Linear Revenue	-	-	4,243	3,966
Exchange rate variation provision	-	-	(74,405)	(136,057)
Provision (reversal) loss on fixed assets	-	-	15,178	25,060
Provision for contingencies	-	-	669	662
PIS and COFINS Credit Appropriation	-	-	16,599	16,704
Depreciation Rate Difference	-	-	(14,175)	(13,832)
Loss with variable income operations	-	-	2,408	4,814
Others	4,403	4,403	12,720	15,224
Total active deferred tax credits	152,904	140,439	2,393,404	2,203,953
Unrecognized deferred income tax (b)	(152,904)	(140,439)	(2,393,244)	(2,203,770)
Total deferred tax assets recognized	-	-	160	183
Deferred tax liabilities				
Temporary difference – GNA Infra	-	-	(24,726)	(24,726)
Passive Base Difference - Vast	-	-	(12,971)	(19,129)
Passive basis difference - Açú Petróleo	-	-	(197,755)	(203,648)
Total deferred tax liabilities	-	-	(235,452)	(247,503)
Total Deferred Taxes	-	-	(235,292)	(247,320)

(a) Refers to the constitution of deferred income tax and social contribution on the difference in accounting-tax treatment on deferred assets originating 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 income tax arising from tax losses and consolidated negative base, in the amount of R\$(2,393,244), of which: Prumo in the amount of R\$(152,904), Porto do Açú R\$ (1,849,596), Prumo Participações R\$ (266,464), Açú Petróleo Investimentos R\$ (154,999), and others due to the lack of concrete expectations of future taxable results and others.

Prumo Logística SA .

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10. OSX Debentures

a. 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	
				03/31/2024	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

The total amount of debentures according to the judicial recovery plan is composed of: (i) R\$642,301 on March 31, 2024 and December 31, 2023, relating to the construction costs of the T2 terminal channel; (ii) R\$10,961 on March 31, 2024 and 2023 relating to the DIP loan; (iii) R\$12,507 on March 31, 2024 and 2023 relating to the transmission line; (iv) R\$32,117 on March 31, 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 March 31, 2024 and 2023 relating to licensing costs and (vi) R\$33,837 on March 31, 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 March 31, 2024 and December 31, 2023, as detailed in the table in the explanatory note above.

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Notes to the condensed individual and consolidated interim financial information

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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\$907,164 (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.

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(In thousands of reais, unless otherwise mentioned)

11. Investments

a) Equity interests

Direct subsidiaries (including joint control)	%	Number of shares/quotas (thousand)	March 31, 2024										
			Active	Passive	Net worth	Share capital	Advance for future capital increase - AFAC	Stock options	Premium on share issuance	Profit reserve	Gain (loss) in percentage change	Gain (loss) on exchange rate variation	Accumulated result
Porto do Açú	98.99%	9,695,541	4,906,450	875,688	4,030,762	9,695,541	-	1,369	-	20,159	70	-	(5,686,377)
LLX Brasil	100.00%	104,780	865	-	865	104,780	-	-	-	-	-	-	(103,915)
FP NewCo	100.00%	90	1,855,187	1,941,112	(85,925)	-	-	-	7,415	-	-	-	(93,340)
NFX	50.00%	73,430	585,340	437,976	147,364	77,965	-	-	-	-	-	-	69,399
Vast	20.00%	447,042	5,468,327	6,078,002	(609,675)	110,915	-	-	(1,124,251)	105,057	-	256,474	42,130
Açú Investimentos	100.00%	898	6,770	731,408	(724,638)	898	24	-	(224,850)	-	(132,091)	52,162	(420,781)
GNA	70.00%	367,377	418,857	19,327	399,530	630,440	-	-	377,865	21,517	(30,984)	6,763	(606,071)
PSN	100.00%	11,336	112,431	83,124	29,307	14,915	-	-	-	7,175	-	-	7,217
Heliporto	100.00%	353,881	19,649	386,068	(366,419)	353,881	29	-	(674,551)	65,054	(16,634)	(119,476)	25,278
Rochas do Açú	99.00%	1	1	-	1	1	-	-	-	-	-	-	-
FP Par	100.00%	1	-	-	-	-	-	-	-	-	-	-	-
Açú Energia	99.00%	1	1	-	1	1	-	-	-	-	-	-	-

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On March 31, 2024 and December 31, 2023

(In thousands of reais, unless otherwise mentioned)

													December 31, 2023	
Direct subsidiaries (including joint control)	%	Number of shares/quotas (thousand)	Active	Passive	Net worth	Share capital	Advance for future capital increase - AFAC	Stock options	Premium on share issuance	Profit reserve	Gain (loss) in percentage change	Gain (loss) on exchange 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 Brasil	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	
NFX	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 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)	
PSN	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	99.00%	1	1	-	1	1	-	-	-	-	-	-	-	
FP Par	100.00%	1	-	-	-	-	-	-	-	-	-	-	-	
Açú Energia	99.00%	1	1	-	1	1	-	-	-	-	-	-	-	

Prumo Logística SA .

Notes to the condensed individual and consolidated interim financial information

On March 31, 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 exchange-reflex variation	Unrealized profit	Dividends	Others	Provision for loss on investments	Equity	03/31/2024
Porto do Açú	-	5,084,656	-	(57,992)	-	-	-	-	(649,606)	(409,087)	3,967,971
LLX Brasil	857	-	-	-	-	-	-	-	-	9	866
Prumo Participações	-	-	-	-	-	835	-	-	(835)	-	-
NFX	66,116	-	-	-	-	-	-	-	-	7,566	73,682
Vast	-	-	-	-	(4,817)	-	-	-	(3,609)	8,426	-
Açu Investimentos	-	-	(16)	-	(4,817)	-	-	-	9,099	(4,281)	(15)
GNA	316,338	-	-	-	-	-	-	2,072	-	(38,736)	279,674
Heliporto	-	-	(16)	-	(14,452)	-	-	-	(10,826)	25,278	(16)
PSN	22,151	-	-	-	-	-	-	-	-	7,216	29,367
FP Newco	-	-	-	-	-	-	-	-	49,788	(49,788)	-
Others	171	-	-	-	-	-	-	-	-	(5)	166
	405,633	5,084,656	(32)	(57,992)	(24,086)	835	-	2,072	(605,989)	(453,402)	4,351,695

Direct subsidiaries	12/31/2022	Capital increase	Advance for future capital increase - AFAC	Gain/loss percentage change	Gain/loss due to exchange-reflex 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
Prumo Participações	-	-	-	-	-	-	3,339	-	-	(3,339)	-
NFX	38,585	-	-	-	-	-	-	-	-	-	27,531
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)
Heliporto	-	-	12	-	-	28,580	(16,200)	-	-	(81,108)	68,716
PSN	14,639	-	-	-	-	-	(2,170)	-	-	-	9,682
FP Newco	-	-	-	-	-	-	(7,568)	-	-	(134,761)	142,329
Others	175	-	-	-	-	-	-	(2)	-	1	(3)
	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
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(In thousands of reais, unless otherwise mentioned)

As of March 31, 2024, the consolidated equity balance is R\$1,245,388 (R\$1,417,378 as of December 31, 2023).

The consolidated value in investments is composed as follows:

- 1) R\$73,682 (R\$66,116 on December 31, 2023) refers to Prumo's stake in the company NFX;
- 2) R\$849,652 (R\$973,212 on December 31, 2023) refers to the stake in Ferroport, with R\$1,019,421 referring to the direct investment of Prumo Participações and R\$(388) referring to the rent of Ferroport with the Caruara Reserve not eliminated in Porto Açu; It is
- 3) R\$322,049 (R\$378,047 on December 31, 2023) refers to Prumo's indirect participation in GNA I; It is
- 4) R\$5 (R\$3 on December 31, 2023) refers to other investments .

On March 31, 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 UGC Industrial Hub/T-Mult assets.

Prumo Logística SA .

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

12. Property, plant and equipment

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

	Consolidated	
	03/31/2024	12/31/2023
Prumo	2,416	2,560
Porto do Açú	2,604,937	2,604,964
Reserva Caruara	16,314	16,394
Pedreira Sapucaia	462	462
Vast	1,422,074	1,394,536
GNA	31,973	31,643
GNA Infra	856	856
Águas Industriais	7,452	7,535
PSN	13,210	12,686
	4,099,694	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	-	-	1,081	1,104	18,616	(653)	50	20,198
Transfer	-	-	2,523	(29,066)	26,543	-	-	-
Low	-	-	(50)	(28)	-	-	(5)	(83)
Conversion effect	36,150	3,557	258	2,505	1973	-	71	44,514
Depreciation	(50,287)	-	(4,621)	(10,380)	-	-	(349)	(65,637)
Impairment reversal (*)	-	-	-	-	29,066	-	-	29,066
Balance on 03/31/2024	3,374,913	201,965	242,223	88,694	187,578	476	3,845	4,099,694
Cost	4,691,471	201,965	359,508	370,950	187,578	476	13,601	5,825,549
Accumulated depreciation	(1,316,558)	-	(117,285)	(282,256)	-	-	(9,756)	(1,725,855)
Balance on 03/31/2024	3,374,913	201,965	242,223	88,694	187,578	476	3,845	4,099,694

(*) Reversal of the Impairment provision of R\$ 29,066 relating to the use of sheet piles in the T-MULT Pier Expansion project currently classified under the heading of works in progress.

Prumo Logística SA .

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

	Consolidated							
	Port facilities	Land	Buildings, improvements and installations	Machines and equipment	Construction in progress	Advance	Others	Total
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 Açu 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 10 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 March 31st, 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 UGC Industrial Hub/T-Mult assets.

Prumo Logística SA .

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

13. 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 March 31, 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:

	Bills to receive			
	Parent Company		Consolidated	
	03/31/2024	12/31/2023	03/31/2024	12/31/2023
Assignment of real surface rights				
NFX Marine Fuels	1,780	-	295	295
UTE GNA I	-	-	51,530	46,768
	1,780	-	51,825	47,063
Port services				
NFX Marine Fuels	-	-	50	25
UTE GNA I	-	-	-	3,052
	-	-	50	3,077
Debit note				
Debit note - Vast	-	6	-	-
Debit note - GNA I (a)	-	6	607	372
Debit note - GNA II	-	-	-	354
Debit note - Ferroport	-	22	-	22
Debit note - PDA	-	1,670	-	-
Debit note - Prumo Participações	52	52	-	-
Debit note - Others	670	2,771	1,561	2,766
	722	4,527	2,168	3,514
Total accounts receivable	2,502	4,527	54,043	53,654
Current	2,502	4,527	2,734	6,105
Noncurrent	-	-	51,309	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 March 31st, 2024 and December 31, 2023

(In thousands of reais, unless otherwise mentioned)

Loans

Loans - NFX	51,833	50,604	51,833	50,604
Loans - GNA I	-	-	94,997	92,605
	<u>51,833</u>	<u>50,604</u>	<u>146,830</u>	<u>143,209</u>

Current	-	-	-	-
Noncurrent	51,833	50,604	146,830	143,209

Dividends receivable

Ferroport	-	-	149,898	58,139
Vast Infrastructure	6,545	6,545	-	-
FP Newco	7,568	7,568	-	-
Heliporto	20,262	16,792	-	-
PSN	2,234	2,170	-	-
Total dividends receivable	<u>36,609</u>	<u>33,075</u>	<u>149,898</u>	<u>58,139</u>

Bills to pay

	Parent Company		Consolidated	
	03/31/2024	12/31/2023	03/31/2024	12/31/2023
Debit notes				
Debit note payable - Ferroport	-	4	7,887	10,840
Debit note payable - Antwerp	-	-	880	905
Debit note payable - Porto do Açú	-	1	-	208
Debit note payable - GNA I	-	-	1	1,366
Debit note payable - Vast	-	15	-	-
Debit note payable - Others	1	-	749	867
Total accounts payable with related parties	<u>1</u>	<u>20</u>	<u>9,517</u>	<u>14,186</u>

Loan

EIG Global Energy Partners (a)	1,152,844	1,117,102	1,152,844	1,117,102
Prumo Participações	153,791	153,792	-	-
FP Newco	544,140	544,140	-	-
Vast	314,055	314,054	-	-
Total loans with related parties	<u>2,164,830</u>	<u>2,129,088</u>	<u>1,152,844</u>	<u>1,117,102</u>

- (a) More details in explanatory note nº 20 – 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. 20 – 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. 20 – 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 period, as per explanatory note no. 20 – Financial Instrument

Prumo Logística SA .

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

14. Trade payables

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

	Parent Company		Consolidated	
	03/31/2024	12/31/2023	03/31/2024	12/31/2023
Plumb	1,668	3,817	1,668	3,817
Porto do Açú	-	-	29,369	40,684
Vast (b)	-	-	32,483	35,632
Others	-	-	20,850	21,357
	1,668	3,817	84,370	101,490

(a) The reduction of R\$2,149 refers to payments to consultants and lawyers;

(b) The reduction of R\$3,149 refers to payments to maintenance, infrastructure and administrative suppliers.

15. Loans, borrowings and debentures

	Company	Maturity	03/31/2024			12/31/2023
			Main	Interest and monetary update	Total	Total
Institutions						
Debentures (i)	Prumo Logistics	01/15/2032	5,092,396	21,986	5,114,382	-
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	549,582	49,933	599,515	564,021
(-) Transaction cost (iii)	FP Newco		(22,935)	-	(22,935)	(24,630)
Senior Secured Bonds (iv)	Prumo Participações	12/31/2031	1,375,961	25,799	1,401,760	1,433,026
(-) Transaction cost (iv)	Prumo Participações		(58,094)	-	(58,094)	(61,480)
Santander Debenture (v)	Vast Infrastructure	07/10/2035	1,211,201	21,701	1,232,902	1,233,014
NCE Itau (vi)	Vast Infrastructure	07/10/2035	1,695,684	28,300	1,723,984	1,722,292
Bonds 144A/RegS (vii)	AP Lux	07/13/2035	2,906,889	47,237	2,954,126	2,951,187
(-) Transaction cost (vii)	AP Lux		(165,026)	-	(165,026)	(166,412)
ABC Bank (viii)	PSN	06/19/2023	1,606	14	1,620	2,111
			12,587,264	194,970	12,782,234	13,072,968
Current			413,184	194,970	608,154	942,482
Noncurrent			12,174,080	-	12,174,080	12,130,486

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

Prumo Logística SA .

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On March 31st, 2024 and December 31, 2023

(In thousands of reais, unless otherwise mentioned)

Prumo and its subsidiaries have specific financing to raise funds to develop their projects. As of March 31, 2024, the average cost of raising financing: (i) in reais is 8.54% per year; and (ii) in dollars it is the dollar index + 8.20% per year.

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 rite, intended for professional investors only, ("1st Issuance of Prumo Debentures"), in the total amount of R\$5,084,656, due in 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.

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(In thousands of reais, unless otherwise mentioned)

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 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 first 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 December 31, 2023, the company sent the funds, payment of R\$47,929 in principal and R\$51,796 in interest, to the payment account. Due to the bank holiday on this day, compensation was made on January 2, 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 schedule by 12 months.

Vast Infrastructure – items go to vii

Santander Debentures (v)

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

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On March 31st, 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^º/ 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 Navegação (PSN) – item (viii)

Throughout the first quarter of 2024, Dome paid 3 installments of principal, in the total amount of R\$968 and interest in the total amount of R\$162. Of these amounts, 50% are consolidated in PSN's balance sheet, of according to 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” includes: (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” includes: (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.

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(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 Loans
- (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 .

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(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 Loan 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 be measured as of December 31, 2024, based on the annual consolidated financial statements to be issued in 2025. The delivery of these measurements will be carried out according to the table below:

Prumo Logística SA .

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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

The 1st Issuance of Prumo Debentures and their respective guarantee instruments contain clauses for automatic and non-automatic early maturity events. This measure also applies to the 2nd Issuance of Virgo Debentures.



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In the quarter ended on March 31, 2024, the Company did not breach any of the obligations stipulated in the 1st Issuance of Prumo Debentures and their 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 contracts relating to the linked accounts; and among the relevant additional obligations, not to constitute, without the prior consent of the debenture holders, real or personal guarantees in operations with other creditors, except for the guarantees provided in long-term financing operations already included in the business plan.



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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	Fundraising	Interest, monetary update and exchange rate variation	03/31/2024
Related parties - loan payable	2,129,088	-	-	-	-	35,742	2,164,830
Loans, financing and debentures	-	-	-	-	5,084,656	29,727	5,114,383
	Consolidated						
	Cash flow			Non-cash effect			
	12/31/2023	Fundraising / (Settlement)	Interest Paid	Adding Transaction Costs	Interest, monetary update and exchange rate variation	Amortization and transaction cost	03/31/2024
Related parties - loan payable	1,117,102	-	-	-	35,742	-	1,152,844
Loans, financing and debentures	13,072,968	(121,697)	(273,272)	-	(101,153)	205,081	12,782,234
	14,190,070	(121,697)	(273,272)	-	65,411	207,081	13,935,078

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	Cash flow			Parent Company		03/31/2023
	Fundraising / (Settlement)	Interest Paid	Adding Transaction Costs	Non-cash effect		
				Monetary update and exchange rate variation	Transaction cost	
Related parties - loan payable	2,181,338	-	-	(31,681)	-	2,149,657
	2,181,338	-	-	(31,681)	-	2,149,657
	Cash flow			Consolidated		03/31/2023
	Fundraising / (Settlement)	Interest Paid	Adding Transaction Costs	Non-cash effect		
				Interest, monetary update and exchange rate variation	Amortization and transaction cost	
Related parties - loan payable	1,203,954	-	-	(31,681)	-	1,172,273
Loans, financing and debentures	13,707,943	(148,946)	(463,912)	-	156,677	13,233,361
	14,911,897	(148,946)	(463,912)	-	124,996	14,405,634



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16. 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 15 – 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 Securitizer, 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.

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.



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	Consolidated				
	03/31/2024				
	Maturity	Interest rate (a. a):	Main	Interest and update	Total
Securitized receivable - 1st Series	06/05/2038	CDI + 3%	192,364	914	193,278
Securitized receivable - 2nd Series	06/05/2038	CDI + 3%	236,756	1,125	237,881
Securitized receivable - 3rd Series	06/05/2038	IPCA + 6.97%	315,224	1,830	317,054
(-) Transaction cost			(5,946)	-	(5,946)
Total			738,398	3,869	742,267
Current			21,869	3,869	25,738
Noncurrent			716,529	-	716,529

As of March 31, 2024, 100% of the amount of the Company's securitized debt was linked to local currency indices, with 42.35% corrected by the IPCA and 57.65% by the CDI.



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17. Taxes and contributions payable

	Parent Company		Consolidated	
	03/31/2024	12/31/2023	03/31/2024	12/31/2023
ISS	3	3	3,390	2,814
PIS/COFINS	2,430	2,779	18,434	14,470
ICMS	-	-	10	313
IRRF (*)	64,106	65,442	77,740	79,432
PIS/COFINS/CSLL - Withholding	21	91	594	1,462
Third-party INSS	3	4	469	482
IPTU	-	-	16,789	8,669
Others	-	-	625	13
	66,563	68,319	118,050	107,655
Current	2,917	5,513	41,232	32,491
Noncurrent	63,647	62,806	76,818	75,164
Income tax and social contribution payable	-	-	27,469	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		Consolidated	
	03/31/2024	03/31/2023	03/31/2024	03/31/2023
Profit (Loss) before income tax and social contribution	(532,473)	(98,668)	(547,561)	(88,321)
Result of companies that did not contribute to IRPJ and CSLL expenses	-	-	437,525	86,186
Adjusted profit (loss)	(532,473)	(98,668)	(110,036)	(2,135)
Nominal rate (34%)	181,041	33,547	37,412	726
Adjustments to derive the effective tax rate				
Tax Adjustments (temporary and permanent differences)	(168,575)	(32,135)	(48,227)	(29,768)
Tax credits - Tax loss and negative basis	(12,466)	(1,283)	2,405	6,359
Total income tax and social contribution for the period	-	129	(8,410)	(22,683)
Effective rate	0.00%	0.13%	-1.54%	-25.68%
Income tax and social contribution - current	-	-	(26,079)	(17,177)
Income tax and social contribution - deferred	-	129	17,669	(5,506)
Total income tax and social contribution for the period	-	129	(8,410)	(22,683)

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

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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 March 31, 2024, such change did not produce significant effects on the information financial.

18. Provision for contingencies

a) Probable losses, provisioned in the balance sheet

As of March 31, 2024, the Company and its subsidiaries are the target of some processes 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	03/31/2024
Labor	1,652	-	(60)	(18)	1	1,575
Civil (b)	12,218	20	-	-	78	12,316
	13,870	20	(60)	(18)	79	13,891

	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\$ 1,575 (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\$ 12,316 (R\$ 12,218 on December 31, 2023) due to the legal action proposed by Mecanorte seeking compensation for alleged losses resulting from two contracts signed with the Company, one for the supply of stone material and the other for construction work. R\$ 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.



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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:

	03/31/2024	12/31/2023
Tax	128,000	102,692
Labor	7,502	10,807
Civil	44,268	54,565
	179,770	168,064

As of March 31, 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 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 (R\$11,701 on December 31, 2023); (ii) additional charges for Rural Territorial Tax ("ITR") of R\$ 1,150 in the parent company and in the Caruara Farm area, in the amount of R\$ 11,822 (R\$ 96 in the parent company and R\$ 11,705 in the Caruara Farm area in 31 December 2023) and (iii) other processes in which the collection of ISS, IOF and debts offset by DCOMPS is questioned, totaling an approximate amount of R\$8,316 in the controlling company and R\$52 in the Reserva Caruara area (R\$8,202 in the parent company on December 31, 2023).

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\$7,848 (R\$6,997 on December 31, 2022). And in Prumo and subsidiaries R\$2,959 (referring to other R\$1,057 on December 31, 2022).

Civil proceedings: The total amount of R\$ 44,256 (R\$ 54,565 as of December 31, 2023) arises from general civil actions, expropriation actions, and environmental actions, as described below:



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- **General civil actions:** mostly indemnity-related, concerning contracts entered into between the Company or its subsidiaries and service providers. The best estimate of disbursement for these cases amounts to a consolidated total of R\$ 24,469 as of March 31, 2024 (R\$ 34,770 as of 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, the Company entered into 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 it 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 March 31, 2024, the estimated value of supplementation in cases with a sentence already issued by the Judiciary totals R\$ 19,799 (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 Açú project. The Company and legal advisors consider the value involved in these processes to be inestimable.

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19. Right of Use / Lease Liabilities

As of March 31, 2024, the movement of the right-of-use asset and the lease liability is shown in the table below:

	Consolidated						03/31/2024
	12/31/2023	Additions	Transfer	Amortization	Payments	Appropriate interest	
Active							
Active right of use	76,563	264	-	(4,068)	-	-	72,759
Total assets	76,563	264	-	(4,068)	-	-	72,759
Liabilities							
Leasing liabilities	20,709	118	4,378	-	(5,207)	-	19,998
(-) Adjustment to present value	(7,690)	(16)	(1,885)	(674)	-	1,910	(8,355)
CP lease liabilities	13,019	102	2,493	(674)	(5,207)	1,910	11,643
Leasing liabilities	123,593	593	(4,378)	-	-	-	119,808
(-) Adjustment to present value	(52,223)	(11)	1,885	-	-	-	(50,349)
LP lease liability	71,370	582	(2,493)	-	-	-	69,459
Total liabilities	84,389	684	-	(674)	(5,207)	1,910	81,102

	Consolidated								03/31/2023
	12/31/2022	Addition	Transfer	Amortization	Payments	Appropriate interest	Variation	Elimination	
Active									
Asset Right of use	40,300	51,405	-	(5,359)	-	-	(22)	(1,320)	85,004
Total assets	40,300	51,405	-	(5,359)	-	-	(22)	(1,320)	85,004
Liabilities									
Leasing liabilities	10,196	11,285	3,948	-	(7,064)	-	-	(184)	18,181
(-) Adjustment to present value	(4,169)	(4,719)	(6,487)	-	-	3,110	-	150	(12,115)
CP lease liabilities	6,027	6,566	(2,539)	-	(7,064)	3,110	-	(34)	6,066
Leasing liabilities	66,145	77,351	(4,304)	-	-	-	-	(2,855)	136,337
(-) Adjustment to present value	(27,021)	(32,514)	6,486	-	-	-	-	1,347	(51,702)
LP lease liability	39,124	44,837	2,182	-	-	-	-	(1,508)	84,635
Total liabilities	45,151	51,403	(357)	-	(7,064)	3,110	-	(1,542)	90,701



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20. Equity

a) Share capital

The Company's shareholding composition is as follows:

Shareholders	03/31/2023		12/31/2022	
	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.rl .	25,963	6.90	25,963	6.90
	376,017	100.00	376,017	100.00

b) Other comprehensive results

On March 31, 2024, other comprehensive income in the amount of R\$80,007 was recognized, which includes the accumulated translation effects resulting from investment in the subsidiary Vast, whose functional currency is the dollar, having recorded a gain of R\$24,087 and recognition of the *hedge* via equivalence in the amount of R\$2,072 and the gain in the percentage change in the investee Porto do Açú of R\$57,992.

21. Loss per share

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

Basic and diluted net profits (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.



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	Parent Company		Consolidated	
	03/31/2024	12/31/2023	03/31/2024	12/31/2023
Basic				
Basic numerator:				
Loss attributable to controlling shareholders	(532,473)	(98,539)	(531,141)	(96,669)
Basic denominator:				
Weighted average of shares (*)	376,017	376,017	376,017	376,017
Loss per share (in R\$) - basic and diluted	(1.41609)	(0.26206)	(1.41255)	(0.25709)

(*) 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.



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22. 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	
	03/31/2024	03/31/2023
Assignment of real surface rights	64,982	61,173
Oil transshipment service	257,894	252,525
Port services	93,286	70,271
Water supply	2,263	2,649
Others	268	104
Gross revenue	418,693	386,722
Revenue taxes (Pis/Cofins/ISS/ICMS)	(43,720)	(39,968)
Net Revenue	374,973	346,754

23. Costs of services provided

	Consolidated	
	03/31/2024	03/31/2023
Salaries and charges	(13,259)	(10,925)
Third-party services	(47,369)	(46,776)
Rentals and leases	(4,990)	(1,858)
Depreciation and amortization	(65,450)	(65,619)
Miscellaneous insurance	(1,826)	(2,013)
Fuels and lubricants	(1,099)	(397)
Port services	(26,384)	(24,904)
Port services – Oiltanking	(10,813)	(23,486)
Dome Consortium	(12,821)	(9,113)
Others	(5,596)	(1,718)
Cost of services provided	(189,607)	(186,809)



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24. General and administrative expenses

The administrative expenses by nature are presented below.

	Parent Company		Consolidated	
	03/31/2024	03/31/2023	03/31/2024	03/31/2023
Salaries and charges	(15,164)	(14,601)	(37,637)	(38,309)
Third-party services	(1,117)	(1,358)	(11,635)	(7,089)
Travel and stays	(559)	(263)	(1,414)	(3,867)
Rentals and leases	(425)	(618)	(1,182)	(1,082)
Taxes and fees (*)	-	(249)	(3,143)	(2,368)
Depreciation and amortization	(566)	(656)	(3,646)	(4,300)
Miscellaneous insurance	(132)	(13)	(295)	(92)
Miscellaneous expenses	(775)	(650)	(4,683)	(3,045)
Total general and administrative expenses	(18,738)	(18,408)	(63,635)	(60,152)



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25. Financial result

	Parent Company		Consolidated	
	03/31/2024	03/31/2023	03/31/2024	03/31/2023
Financial expenses				
Bank expenses	(1)	(1)	(156)	(91)
IOF	(80)	(294)	(255)	(490)
Brokerage and commissions	(541)	(899)	(6,036)	(21,450)
Interest on loans (a)	(21,986)	-	(301,206)	(363,221)
Monetary updating of loans	(7,740)	-	(104,279)	(186,364)
Transaction cost amortization (c)	-	-	(202,004)	-
Debt settlement – Fee (b)	-	-	(118,289)	-
Exchange variation	(35,742)	(2,484)	(126,955)	-
Loss of <i>hedge operation</i>	-	-	-	(2,377)
Lease – IFRS16	-	(53)	(1,643)	(2,273)
Fines	(191)	(143)	(359)	-
Others	(27)	-	(371)	(163)
	(66,308)	(3,874)	(861,553)	(576,429)
Financial income				
Interest on loans	1,440	2,495	3,832	5,120
Interest on financial investments	4,218	11,516	78,730	23,365
Interest income	256	206	549	1,202
Exchange variation	61	32,426	78,340	338,494
Gain on <i>hedge settlement</i>	-	-	1,224	857
Others	-	-	471	369
	5,975	46,643	163,146	369,407
Financial result	(60,333)	42,769	(698,407)	(207,022)

a) Interest on debentures issued by Prumo on March 14, 2024, amounting to R\$ 21,986.

b) Payment of fees to Bradesco and Santander Banks for the debt settlement operation

c) Of the balance presented on March 31, 2024, R\$193,013 is related to the full repayment of Porto do Açú debt.



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26. Information by segment

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 port of 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 Vast.



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- **T-Gas Segment**

Refers to the project for the purchase and sale of liquefied natural gas (LNG) or gas from offshore production and regasification of liquefied natural gas, generation, transmission and sale of 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, Heliporto, Prumo Serviços e Navegação, Rochas do Açú and Açú Energia.

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Income statement March 31, 2024

	Industrial Hub & T-Mult	T-Oil	T-Gas	Port	Corporate	Adjustments and deletions	Consolidated
Revenue from rental and port services	113,683	230,960	-	30,330	-	-	374,973
Cost of products and services	(73,228)	(101,729)	-	(14,650)	-	-	(189,607)
Raw score	40,455	129,231	-	15,680	-	-	185,366
Operating income (expenses)	891	(10,785)	(2,696)	(3,963)	(18,738)	1,552	(33,739)
Administrative and general	(29,140)	(10,433)	(2,696)	(4,145)	(18,738)	1,517	(63,635)
Provision for Impairment	29,559	334	-	(9)	-	35	29,919
Other recipes	685	-	-	191	-	-	876
Other expenses	(213)	(686)	-	-	-	-	(899)
Equity equivalence result (*)	(544)	-	(59,180)	84,999	(453,402)	427,346	(781)
Result before financial result and taxes	40,802	118,446	(61,876)	96,716	(472,140)	428,898	150,846
Financial result	(456,709)	(63,933)	3,101	(120,533)	(60,333)	-	(698,407)
Financial income	16,690	144,954	3,089	(7,562)	5,975	-	163,146
Financial expenses	(473,399)	(208,887)	12	(112,971)	(66,308)	-	(861,553)
Result before taxes on profit	(415,907)	54,513	(58,775)	(23,817)	(532,473)	428,898	(547,561)
Current IR and CSLL	-	(21,808)	(612)	(3,659)	-	-	(26,079)
IR and deferred CSLL	2,109	9,426	-	6,134	-	-	17,669
Period loss	(413,798)	42,131	(59,387)	(21,342)	(532,473)	428,898	(555,971)

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Explanatory notes to the individual and consolidated condensed interim financial statements

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(In thousands of reais, unless otherwise mentioned)

	Income statement March 31, 2023						
	Industrial Hub & T-Mult	T-Oil	T-Gas	Port	Corporate	Adjustments and deletions	Consolidated
Revenue from rental and port services	102,212	226,589	-	19,494	-	(1,541)	346,754
Cost of services provided	(59,950)	(114,240)	-	(13,417)	-	798	(186,809)
Raw score	42,262	112,349	-	6,077	-	(743)	159,945
Operating income (expenses)	(26,805)	(36,204)	(3,166)	(2,474)	(18,355)	1,843	(85,161)
Administrative and general	(27,774)	(10,011)	(3,166)	(2,636)	(18,408)	1,843	(60,152)
Provisions, reversals and write-offs	(111)	10	-	83	53	-	35
Other recipes	1,095	-	-	162	-	-	1,257
Other expenses	(15)	(26,203)	-	(83)	-	-	(26,301)
Equity equivalence result (*)	(69)	-	(66,071)	146,413	(123,082)	86,726	43,917
Result before financial result and taxes	15,388	76,145	(69,237)	150,016	(141,437)	87,826	118,701
Financial result	(185,243)	(51,028)	5,966	(20,170)	42,769	684	(207,022)
Financial income	19,343	145,786	5,954	167,968	46,643	(16,287)	369,407
Financial expenses	(204,586)	(196,814)	12	(188,138)	(3,874)	16,971	(576,429)
Result before taxes on profit	(169,855)	25,117	(63,271)	129,846	(98,668)	88,510	(88,321)
Current IR and CSLL	-	(14,139)	(2,346)	(692)	-	-	(17,177)
IR and deferred CSLL	-	(5,769)	-	134	129	-	(5,506)
Net profit (loss) for the period	(169,855)	5,209	(65,617)	129,288	(98,539)	88,510	(111,004)

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

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(In thousands of reais, unless otherwise mentioned)

Assets and liabilities by segment as of March 31, 2024

	Industrial Hub & T-Mult	T-Oil	T-Gas	Port	Corporate	Adjustments and deletions	Consolidated
Active							
Current assets	121,468	682,009	31,700	383,759	218,862	(65,186)	1,372,612
Long-term realizable asset	1,598,554	3,310,584	97,056	700,246	57,564	(1,643,367)	4,120,637
Investments	108,000	28	322,049	742,232	5,468,380	(5,395,301)	1,245,388
Investment properties	450,006	-	-	79,811	-	-	529,817
Immobilized	2,605,800	1,422,074	32,829	36,574	2,417	-	4,099,694
Intangible	3,659	52,827	19	205	1,846	-	58,556
Right to lease	14,916	805	-	55,794	1,244	-	72,759
Deferred	4,046	-	-	-	-	(4,046)	-
Total assets	4,906,449	5,468,327	483,653	1,998,621	5,750,313	(7,107,900)	11,499,463
Passive							
Current liabilities	123,446	482,309	20,084	283,680	41,679	(65,024)	886,174
Non-current liabilities	752,241	5,595,693	35,766	2,858,842	9,876,746	(4,524,318)	14,594,970
Net worth	4,030,762	(609,675)	427,803	(1,143,901)	(4,168,112)	(2,518,558)	(3,981,681)
Total liabilities and net worth	4,906,449	5,468,327	483,653	1,998,621	5,750,313	(7,107,900)	11,499,463

Assets and liabilities by segment as of December 31, 2023

	Industrial Hub & T-Mult	T-Oil	T-Gas	Port	Corporate	Adjustments and deletions	Consolidated
Active							
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
Lease right – IFRS16	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
Passive							
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
Net worth	(640,068)	(627,718)	922,175	(950,170)	(3,548,253)	1,439,815	(3,404,219)
Total liabilities and net worth	4,909,915	5,492,050	985,534	2,325,931	704,390	(2,769,214)	11,648,606

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27. 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.

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

Level	Parent Company					
	03/31/2024			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
Active						
Cash and banks	17,229	-	-	17,499	-	-
Financial investments	116,699	-	-	109,186	-	-
Marketable securities	8,659	-	-	13,043	-	-
Restricted cash	19,470	-	-	34,715	-	-
Loan with related parties	51,833	-	-	50,604	-	-
Accounts receivable with related parties	2,502	-	-	4,527	-	-
	216,392	-	-	229,574	-	-
Liabilities						
Loans, financing and debentures	5,114,383	-	-	-	-	-
Suppliers	1,668	-	-	3,817	-	-
Loan with related parties	2,164,830	-	-	2,129,088	-	-
Accounts payable with related parties	1	-	-	20	-	-
	7,280,882	-	-	2,132,925	-	-

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	03/31/2024			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
Active							
Cash and banks		35,627	-	-	66,129	-	-
Financial investments		506,868	-	-	385,940	-	-
Marketable securities	II	308,725	-	2,797,767	399,613	-	2,745,731
Restricted cash		19,470	-	-	83,713	-	-
Customers		317,904	-	-	277,402	-	-
Restricted cash – Virgo operation		2,739	-	-	-	-	-
Linked bank deposits		255,656	-	-	345,402	-	-
Refundable deposits		52,765	-	-	50,430	-	-
Loan with related parties		146,830	-	-	143,209	-	-
Accounts receivable with related parties		54,043	-	-	53,654	-	-
Debentures		654,809	-	-	654,809	-	-
Derivatives – hedging		-	-	544	-	-	-
Credit with third parties		68,682	-	-	68,682	-	-
		2,424,118	-	2,798,311	2,528,983	-	2,745,731
Liabilities							
Suppliers		84,370	-	-	101,490	-	-
Loan with related parties		1,152,844	-	-	1,117,102	-	-
Accounts payable with related parties		9,517	-	-	14,186	-	-
Loans, financing and debentures	II	12,782,234	-	-	13,072,968	-	-
Assignment of securitized receivables	II	742,267	-	-	-	-	-
Derivatives – hedging	III	-	-	195	-	-	876
		14,771,232	-	195	14,305,746	-	876

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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\$13,032,993 as of March 31, 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.

As of March 31, 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.

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

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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 March 31, 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.

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(ii) Interest rate risk

As detailed in explanatory note no. 15 - Loans, financing and debentures, the identification of interest rate risk is linked to the shift in interest structures associated with debt principal and interest payment flows.

As of March 31, 2024, 50.58% of the debt of the Company and its subsidiaries was associated with local currency indices, with 18.60% corrected by the IPCA and 31.97% by the CDI.

Regarding revenues in Reais, Porto do Açu'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 adjusted by indices such as SELIC, TLP and IPCA plus a fixed surcharge and has all its cash invested in a low-risk portfolio with profitability indexed to the CDI, Management did not consider 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%
	03/31/2024	03/31/2024	03/31/2024
CDI Debentures	6,420,018	773,266	1,613,361
IPCA Debentures	4,497,162	207,364	427,130
Total	10,917,180	980,630	2,040,491

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The projections used in the calculation have a base date of March 31, 2024 and were available until 2027. From this year onwards, the latest values presented were used.

Indicator	2024	2025	2026	2027	2027 onwards
Selic (%aa)	9.00	8.50	8.50	8.50	8.50
IPCA (%aa)	3.75	3.51	3.50	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 due in 2032, a fact that increases the degree of uncertainty about the market due to the term - there is a certain neutralization of revenue projections with 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.

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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.

- **Exchange rate risk**

On March 31, 2024, 49.42% 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 subsidiary 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 to protect against exchange rate variations, as set out in the Additional information on derivative instruments.

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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.

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.

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03/31/2024	Real	US\$	
		10%	20%
Subordinated Loan (iv)	549,582	604,540	659,498
Senior Secured Bonds(v)	1,375,961	1,513,557	1,651,153
Santander Debentures (ix)	1,294,140	1,423,554	1,552,968
NCE Itau (x)	1,823,477	2,005,825	2,188,173
Bonds 144A/RegS (xi)	2,906,889	3,197,578	3,488,267
Total	7,950,050	8,745,055	9,540,059

12/31/2023	Real	US\$	
		10%	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 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.

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-

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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)	
			Maturity	03/31/2024	12/31/2023
Term US\$	Prumo Participações	2,505	06/2024	(195)	(464)
Term US\$	Prumo Participações	4,113	06/2024	9	(412)
Term US\$	Prumo Participações	2,878	06/2024	179	-
Term US\$	Prumo Participações	4,113	06/2024	70	-
Term US\$	Prumo Participações	3,972	06/2024	286	-
Liquid				349	(876)
			Derivatives - asset	544	-
			Derivatives - passive	(195)	(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 March 31st, 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	84,370	-	-	-	-	84,370
Accounts payable with related parties	-	9,517	-	-	-	9,517
Loans with related parties	-	-	-	-	1,152,844	1,152,844
Securitized debt	13,328	12,484	24,820	204,531	1,544,837	1,800,000
Loans, financing and debentures	725,035	835,965	1,702,352	6,802,958	12,202,584	22,268,894
Total by term range	827,733	857,966	1,727,172	7,007,489	14,900,265	25,315,625

Prumo Logística SA .

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

28. Insurance coverage

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

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

As of March 31st, 2024 and December 31, 2023, the insurance coverage is as follows:

	Consolidated	
	03/31/2024	12/31/2023
Operational risks		
Materials damage	562,633	541,743
Civil Liability and Environmental Damage	2,028,143	1,879,627
Lost Profits	747,434	724,264

Prumo Logística SA .

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

Composition of the Board of Directors	Composition of the Board
Robert Blair Thomas President	Rogério Sekeff Zampronha Chief Executive Officer - CEO
Flavio Valle Vice president	Eugenio Leite de Figueiredo CFO and Officer with no specific title, working as Deputy CEO
Ricardo Faria Paes Director	Eduardo Quartarone Campos Officer with no specific title, assigned as Legal Director
Jorge Marques de Toledo Camargo Director	Angela Serpa Caldeira e Silva Officer with no specific title, working as Human Capital Director
Ieda Gomes Yell Director	Eduardo Ferreira Kantz Officer with no specific title, working as the Environment, Sustainability, Governance, and Institutional Relations Officer
Franklin Lee Feder Director	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
Mariana Coutinho Controllership and Tax Manager	Camila Araujo Accountant / CRC-RJ 121980-07