



RUMO S.A.

CNPJ/ME nº 02.387.241/0001-60

NIRE 413.000.19886

Public Company

NOTICE ON TRANSACTION BETWEEN RELATED PARTIES TO CVM

RUMO S.A. (B3: rail3) ("Rumo" or "Company"), in compliance to and for the purposes of Exhibit F on CVM Resolution No. 80, of March 29th, 2022, ("CVM Resolution 80"), hereby communicates to the market the following transaction between related parties, which the companies entered in 2023:

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| Name of the Related Parties | Rumo Paulista S.A. ("Rumo Malha Paulista"); and Companhia de Gás de São Paulo S.A. ("COMGás"). |
| Relationship with the Issuer | Compass Gás e Energia S.A., the parent company of COMGás, and Rumo S.A., the parent company of Rumo Malha Paulista S.A., are entities under common control. |
| Purpose and Main Terms and Conditions of the Transaction | <p>This is a Contract for the Sale and Purchase of credits derived from the Tax on Operations related to the Circulation of Goods and on Services of Interstate and Inter-municipal Transportation and Communication - ICMS from Rumo Malha Paulista to COMGás ("Contract").</p> <p>The objective of the Contract is to transfer ICMS credits in accordance with the legislation.</p> <p>The transaction has an estimated total value of approximately R\$ 157 million ("Transaction").</p> |
| Participation of the Counterparty, its Partners or Administrators in the Decision-Making Process of the Transaction and in the Negotiation of the Transaction with Representatives of the Issuer | <p>Rumo's decision to sign the Contract hereby announced arises from a legal permissive included in the ICMS Regulation of the State of São Paulo, which states that the holder of the credit approved by the Treasury Department can transfer it to a non-interdependent company, which is the case of COMGás. Thus, there is no direct participation of the shareholders.</p> <p>COMGás' decision to sign the Contract hereby announced arises from the same legal permissive as COMGás' ICMS debts can be paid with the credits transferred by Rumo. Thus, there is no direct participation of the shareholders.</p> <p>Since it is a related party transaction, it was submitted to Rumo's governance bodies, according to the Company's Bylaws, the Related Party and Conflict of Interest Policy, in a meeting of the Related Parties Committee held on September 13th, 2022, and approved by the Company's Board of Directors at a meeting held on September 13th, 2022.</p> <p>The Company also clarifies that, according to the financial statements for the fiscal year ended December 31st, 2022, the Transaction does not exceed 50% of the total asset value of Rumo S.A., Rumo Malha Paulista S.A., individually considered, since under the terms of Article 122 of the Corporations Act, the Transaction</p> |

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| | <p>does not fall within the competence of the general meeting of shareholders.</p> <p>Therefore, the Company reaffirms its commitment to transparency and submission of the matter to corporate governance bodies.</p> <p>The Company clarifies that the Transaction now communicated, was negotiated between employees of Comgás, on one side, and employees of Rumo, on the other, without the latter, its shareholders or its administrators taking part in the negotiation. However, Rumo's administrators were informed and approved the Transaction, in accordance with internal governance procedures, as explained above.</p> |
| <p>Detailed Justification of the Reasons why the Transaction observed Commutative Conditions or provides for Adequate Compensatory Payment</p> | <p>In accordance to the Company's Bylaws and the Company's Related Party and Conflict of Interest Policy, an analysis of the Transaction was carried out under commutative conditions applicable to the sale of ICMS credits, resulting in the formalization of the Transaction with a related party because the transfer was carried out with a discount, as well as for Rumo, which monetizes these credits with greater flexibility.</p> |
| <p>Inform if Rumo's Related Party and Conflict of Interest Policy was observed</p> | <p>The transaction has complied to the general guidelines and other rules of the Company's Related Party and Conflict of Interest Policy applicable to operations carried out with related parties and based on the legal permissive related to the transfer of credits derived from the ICMS.</p> |

Curitiba, June 16th, 2023.

Rafael Bergman
Chief Financial Officer and Investor Relations