



INTERNAL REGULATIONS OF THE STATUTORY BOARD OF
TEGMA GESTÃO LOGÍSTICA S.A.



Chapter I

General Purposes

Article 1. These Internal Regulations (“Regulations”) have the scope to set out the general rules related to the structure, organization, powers, responsibilities, and to govern the operation of the Statutory Board (the “Statutory Board”) of Tagma Gestão Logística S.A. (“Tagma”/”Company”), observing the provisions of Tagma's Bylaws, the law, and current regulations issued by Comissão de Valores Mobiliários (“CVM”) and by B3 S.A. – Brasil, Bolsa, Balcão (“B3”).

Article 2. The Statutory Board has the mission to comply with and enforce the policy and general guidelines of the Company's business established by the Board of Directors, maintaining the financial health of the Company and its subsidiaries, coordinating, planning and performing its activities in order to achieve its corporate purpose.

Chapter II

Composition, Term, Investiture, and Replacement

Article 3. As set out in the Bylaws, the Statutory Board shall be comprised of a minimum of 2 (two) and a maximum of 7 (seven) members, residing in the Country, elected by the Board of Directors for a unified term of 2 (two) years, with the possibility of reelection, one of which is the Chief Executive Officer, one Administrative/Finance Officer, one Investor Relations Officer, and the other officers with no specific assignment, allowing for overlap.

Article 4. An officer must follow the conditions below to take position:

- (i) Sign the instrument of investiture, drawn up in the Minutes Book of the Statutory Board, under the terms defined by Law and in the Novo Mercado Regulations;
- (ii) Provide a statement of clearance made under penalties of the Law and in a separate instrument, which will be archived at the Company's head office; and
- (iii) Sign the terms of agreement with the Company's Relevant Act or Fact Disclosure Policy and Securities Trading Policy.

Article 5. In the event of absence or temporary impediment of one of the Statutory Board members, the Board of Directors will authorize another officer to accumulate the powers of the absent or impeded officer. In the event of vacancy, observing the legal minimum, the Board of Directors will promote the election of a replacement to fulfill the term of the replaced officer.



Chapter III

Jurisdiction of the Statutory Board

Article 6. It is the Statutory Board's duty to:

- (i) Ensure compliance with the law and Bylaws;
- (ii) Ensure compliance with resolutions made in General Meetings and Board of Directors Meetings;
- (iii) Manage and conduct the Company's business, observing the guidelines outlined by the Board of Directors, as well as generally representing the Company whether actively or passively, judicially or extrajudicially;
- (iv) Appoint attorneys, necessarily specifying in the power-of-attorney the acts and operations they may carry out and the duration thereof, which, in case of a power-of-attorney for judicial representation purposes, may be unspecified;
- (v) Acquire and dispose of fixed assets and constitute a wholly-owned subsidiary, undertake obligations to institutions governed by public and private law, including financial institutions, so long as they pertain to the corporate purpose and the normal development of the Company's operations, and encumber movable and immovable property of the Company, by constituting or assigning real liens of guarantees, as well as give endorsement or surety in operations related to the Company's corporate purpose and in favor of subsidiaries and affiliates, as long as the provisions of sections XIX, XX, XXI and XXIV of article 23 of the Bylaws are complied with;
- (vi) Confess, waive, settle, agree in any right or obligation of the Company, as long as it pertains to its corporate transactions, as well as give and receive discharge;
- (vii) Issue and approve internal regulations and instructions deemed useful or necessary;
- (viii) Implement the risk management policy and, whenever necessary, propose to the Board of Directors or a committee appointed thereby any needs to revise the related policy, due to changes in the risks the Company is exposed to; and
- (ix) Implement and maintain effective mechanisms, processes, and programs to monitor and disclose the financial and operational performance of the Company's activities in society and the environment.

Article 7. In addition to the roles provided in the bylaws and these regulations, the assignments and roles of each Officer shall be established by the Board of Directors.



Chapter IV

Duties of the Officers

Article 8. It is the duty of every officer, in addition to those provided by Law and imposed by the applicable regulations and the Bylaws, to:

- (i) Maintain the confidentiality of all Company information they have access to in exercising their position, as well as demanding the same confidential treatment from professionals who provide them with advice, using it only to exercise their officer roles, under penalty of being liable for the actions that contribute to its undue disclosure;
- (ii) Attend Statutory Board meetings prepared in advance, having reviewed the documents made available, and actively and diligently participating in said meetings;
- (iii) Abstain from intervening alone or together with a third party in any business with the Company, its subsidiaries and affiliates, its controlling shareholder, and also between the Company and companies in which the administrator is a controller or affiliate, unless previously and specifically approved by the Board of Directors;
- (iv) Declare, prior to deliberation, that, for any reason, they have a particular or conflicting interest with that of the Company in the specific matter submitted to its appreciation, abstaining from its discussion and vote; and
- (v) Ensure the adoption of good corporate governance practices by the Company.

Chapter V

Prohibitions to the Officers

Article 9. Officers are prohibited from:

- (i) Receiving any undue or disproportionate advantage, as a result from their position;
- (ii) Using, for their own benefit or that of others, with or without harm to the Company, the commercial and investment opportunities they are aware of as a result from their position;
- (iii) Refraining from exercising or protecting the Company's rights or, in order to obtain advantages for themselves or others, failing to take advantage of business opportunities of interest to the Company;
- (iv) Acquiring, to resell at a profit, an asset or right that they know to be necessary to the Company or that the latter intends to acquire;
- (v) Relying on privileged information to obtain advantages for themselves or others;



- (vi) Directly or indirectly participating in the management of competing companies; and
- (vii) Jointly or separately by any of its members, provide endorsements and sureties or any other acts that oblige the Company in businesses outside its interests and corporate purpose.

Chapter VI

Operating Rules of the Statutory Board

Article 10. - The Officers shall meet whenever necessary. Meetings will be chaired by the Chief Executive Officer or the Administrative/Finance Officer, if the Chief Executive Officer so decides.

Article 11. The meetings shall be called for by the Chief Executive Officer or any other Officer at least 5 (five) days in advance and indicating the date, time, and agenda of the meeting. In case of justified urgency, the meeting may be called for and conducted without observing the minimum period mentioned in this article, provided that all Statutory Board members are present.

Article 12. Statutory Board meetings shall be convened with a majority of its members, observing the following provisions, and resolutions made by a majority vote of those in attendance will be considered valid, with anticipated written votes being accepted, for the purpose of quorum and deliberation. In order to initiate a meeting and for resolutions made therein to be valid, the Chief Executive Officer or the Administrative/Finance Officer must be in attendance, taking into account that an Officer who sends their vote in writing shall be considered in attendance at the meeting.

Article 13. Officers may participate in meetings via phone conference or video conference, and, in this case, they must submit their written votes to the Chief Executive Officer, via letter or electronic mail, right after the meeting has ended.

Article 14. The Chief Executive Officer, on their own initiative or at the request of any officer, may call Company employees, technical advisors, or consultants to sit in on the meetings and provide clarifications or information on the matters under discussion. The presence of guests at the meetings shall be restricted to the period of their presentations and clarifications to the Statutory Board.

Article 15. During the meeting, discussions and resolutions must be recorded, which will be used to draw up minutes of the meeting's business, containing the points covered, decisions made, and actions to be performed. Dissenting votes and relevant discussions should be contained in the minutes when so required.

Article 16. If the Statutory Board intends for minutes to become effective against third parties, they shall be filed with the trade board and published as required by law, within a maximum period of 30 (thirty) days from the date of the Statutory Board meeting.

Article 17. With the discussions closed, the Chief Executive Officer shall collect the vote of each officer.

Article 18. Sessions shall be suspended or closed, when circumstances so demand, at the request of any officer and with the approval of the Statutory Board.



Sole paragraph. If a session is suspended, the Chief Executive Officer shall set the date, time, and place for its continuation, waiving the need for a new call notice for officers.

Chapter VII

Final Provisions

Article 19. Omissions of these Internal Regulations, questions regarding interpretation, and any amendments to its provisions shall be decided in a Board of Directors meeting.

Article 20. These Internal Regulations will take effect on the date of their approval by the Board of Directors and be archived at the Company's head office.