TEGMA GESTÃO LOGÍSTICA S.A.

N.I.R.E. 35.300.340.931
CNPJ/MF nº 02.351.144/0001-18

Publicly Held Company

Material Fact – Execution of Transcopa Purchase and Sale Agreement

TEGMA GESTÃO LOGÍSTICA S.A. ("**Tegma**" or "**Company**" - B3: TGMA3), pursuant to Article 157, paragraph 4, of Law No. 6,404/1976 and CVM Resolution No. 44/2021, hereby informs its shareholders and the market in general that its subsidiary Tegma Cargas Especiais Ltda. ("**TCE**") entered into, on this date, a Purchase and Sale Agreement, subject to the fulfillment of conditions precedent, for the acquisition of shares representing **70%** of the share capital of TSS Holding S.A., holding company of the Transcopa group ("**Transcopa**" and "**Transaction**" respectively).

About the Transcopa Group

Founded in 1964, Transcopa is an integrated and vertically structured logistics operator primarily serving the chemicals and grains segments, with its bases located in the São Sebastião and Caraguatatuba region, in São Paulo State. The Port of São Sebastião is an important logistic driver for the region and constitutes an important logistics hub, strategically served by a renewed[1] and extensive road network. It facilitates the connection to Vale do Paraíba and the São Paulo Plateau regions, where Transcopa's main customers are located. Additionally, there is access to the state railway network.

Transcopa performs a full range of port operations, such as solid bulk cargo, including in bonded areas of the Port of São Sebastião, through (i) transportation of products to the end customer, (ii) port handling services for loading and unloading, and (iii) product storage (respectively, 55%, 30% and 15% of revenue over the last two years).

Transcopa operates a modern 14,000 m² warehouse in the Caraguatatuba region, several warehouses located at the Port of São Sebastião with a total area of approximately 13,000 m², a fleet of 100 owned trucks and trailers, including 14 carriers for transporting chemical products such as sodium sulfate and others, as well as various port operation equipment.

In 2025, based on unaudited figures reviewed during the diligence process, Transcopa recorded net revenue of **R$ 98 million**, an 8% CAGR over the last two years and an EBITDA of **R$ 22 million** (23% margin). These indicators resulted in **ROE of 21% and 18%**, respectively, in 2024 and 2025. The company has low financial leverage (gross third-party debt in 2025 of approximately R$ 6 million) and has 128 employees.

About the Transaction

For the purposes of the Transaction, TCE will acquire, on the closing date and following the satisfaction of conditions precedent, 70% of TRANSCOPA's share capital for **R$ 99.4 million**, corresponding to an *equity value* of **R$ 142 million**, both amounts on a net debt-free basis. The acquisition of the indicated stake will be settled in cash at the closing of the Transaction, and the effective financial settlement will consider adjustments to be determined, such as effective net debt and indemnity guarantee discounts, as defined in the transaction documents.

The closing of the transaction will be subject to the satisfaction of customary conditions precedent, particularly approval by the Administrative Council for Economic Defense (CADE).

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[1] https://www.saosebastiao.sp.gov.br/noticia.asp?ID=N1772026155918

The payment for the Transaction will be made through a combination of own and financing proceeds, structured with partner financial institutions.

On the Transaction Closing Date, a shareholders' agreement will be executed between TCE and Transcopa's current shareholders, addressing, among other matters, call and put options regarding the remaining 30% of Transcopa's total and voting share capital, to be exercised during the first quarter of 2030. The former owner and current CEO will remain in management after the closing of the transaction, ensuring Transcopa's continuity and growth, while leading the integration and pursuit of synergies with the support of Tegma's structure.

Strategic Rationale

The acquisition of **Transcopa** is aligned with Tegma's strategic pursuit of expanding its Integrated Logistics Division through businesses that increase its geographic diversification, are complementary to its current operations, and represent growth opportunities and profitability consistent with Management's criteria. As previously explained, **Transcopa**'s business is related to that of TCE, a Tegma group company based in Cubatão-SP, responsible for the transportation, storage and management of solid bulk cargo. This transaction represents a move toward vertical integration and expansion of the scope of our activities, including port operations and new relevant segments such as barley, malt and project cargo. In addition, the complementarity of the businesses will allow for better use of assets (solid bulk transportation and warehousing facilities) and potential *cross-selling*.

Transcopa's operations at the Port of São Sebastião/SP are also an important differentiating factor and soon, will provide Tegma access to export logistics. The port has plans to expand its operating capacity[2], and the ongoing tax reform in Brazil may generate new operational demands due to its proximity and access to the entire area of influence of the Port of São Sebastião.

The Company informs that the Transaction does not fall within the hypotheses set forth the Article 256 of the Brazilian Corporations Law because it was carried out through a subsidiary of the Company. Therefore, the transaction will not be submitted for approval by the general shareholders' meeting and will not give rise to withdrawal rights for its shareholders.

Focal Capital is acting as Tegma's exclusive financial advisor, playing a significant role in executing this transaction.

Tegma reiterates its commitment to keeping shareholders and the market in general informed about the progress of this matter and invites everyone to participate in the webcast which will address the Transaction details to be held on August 10, 2026, at 3:00 pm (BRT). Connection and webcast details are available on Tegma's Investor Relations website: http://ri.tegma.com.br/.

São Bernardo do Campo, August 8, 2026

Ramón Pérez Arias Filho
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[2] https://ppi.gov.br/projetos/ssb01-terminal-para-movimentacao-de-carga-geral-no-porto-de-sao-sebastiao-sp/ & https://www.atribuna.com.br/noticias/portomar/porto-de-s-o-sebasti-o-amplia-capacidade-projeta-avanco-e-vai-ganhar-novo-acesso-no-litoral-de-s-o-paulo-1.508473