



TEGMA GESTÃO LOGÍSTICA S.A.

State Registration Number (N.I.R.E.) 35.300.340.931
Corporate Taxpayer ID (CNPJ/MF) nº 02.351.144/0001-18

Public-held Company

Notice to the Market - Administrative tax process update - Municipality of Mauá-SP

TEGMA GESTÃO LOGÍSTICA S.A. ("**Company**" - B3: TGMA3), hereby informs its shareholders and the market that it has been notified of the ruling issued in Proceeding No. 5603/2017 by the Judgment Commission of the Municipality of Mauá (State of São Paulo), the second-level administrative authority, arising from Notices of Infraction Nos. 2,636/2017 and 24/2018. The Commission **partially upheld** the appeal filed by the Company, following the first-level administrative authority's decision to maintain the tax assessments.

Despite the partial nature of the ruling, the Company notes that the decision was broadly favorable to the arguments presented, as summarized below.

As disclosed in its Financial Statements as of September 30, 2025, item 16(b), the notices of infraction relate to discussions regarding the levy of the Service Tax (ISS) for the periods from 2012 to 2015, with amounts classified as remote loss contingencies totaling R\$ 514.3 million and R\$ 9.4 million classified as possible loss contingencies.

In addition to recognizing the statute of limitations for the 2012 amounts, the ruling unequivocally rejected the estimation method previously used to determine the tax assessment base, which had incorrectly considered the Company's global revenue rather than the revenue generated solely by its local establishment in the city of Mauá at that time. As a result, the amounts classified as remote (R\$ 514.3 million), which were based on revenue not earned in the municipality, are no longer considered contingencies for the Company.

With respect to the remaining amount (R\$ 9.4 million) classified as a possible loss, the Company believes there are good prospects for further reduction. The Company will, however, await the municipality's final review to reflect the decision rendered.

São Bernardo do Campo, December 2 2025

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