



RELATED PARTY TRANSACTIONS POLICY

1. INTRODUCTION

1.1. Tagma Gestão Logística S.A. ("Company") is a corporation, registered as a publicly traded company in category "A" with the Brazilian Securities and Exchange Commission ("CVM"), and its shares are listed for trading in the Special Corporate Governance Segment of B3 S.A. – Brasil, Bolsa, Balcão ("B3") named "Novo Mercado" ("Novo Mercado").

1.2. As such, in order to ensure full compliance with the rules issued by the CVM and B3 that are applicable to the Company, the Board of Directors has approved, pursuant to items "I" and "XXV" of Article 23 of the Company's Articles of Organization, this Related Party Transactions Policy ("Policy"), which seeks to establish rules applicable to decisions involving transactions between Related Parties (as defined below) and situations with potential Conflicts of Interest (as defined below) within the Company, so that such decisions are taken through a transparent process and always with the best interests of the Company in mind, as well as in compliance with the best corporate governance practices.

2. DEFINITIONS

"Market Conditions": conditions in which the following principles have been observed during negotiations: (i) competitiveness (service prices and conditions compatible with those practiced in the market); (ii) compliance (adherence of the services provided to the contractual terms and responsibilities practiced by the Company, as well as to adequate information security controls); (iii) transparency (adequate reporting of the conditions agreed with their proper application, as well as the reporting of their impact on the Company's financial statements); and (iv) fairness (establishment of mechanisms that prevent discrimination or privileges and employment of practices that ensure that privileged information or business opportunities are not used for the benefit of individuals or third parties). In negotiations between related parties or with a potential conflict of interest, the same principles and procedures that guide negotiations carried out by the Company with independent parties must be observed.

"Conflict of Interests": a situation that arises when a person is involved in a decision-making process in which they have the power to influence the final result, ensuring an undue advantage for themselves, a family member or a third party, or in relation to which they suffer an interference in their judgment capacity.

"Related Party": Under the terms of Technical Pronouncement CPC No. 05 (R1), of the Accounting



Pronouncements Committee, approved by the CVM through Resolution No. 642/10, the following shall be considered related parties:

(i) a person is related to the Company if: (a) they have full or shared control over the Company; (b) they have significant influence over the Company; or (c) they are a member of the Key Management Personnel (as defined below) of the Company or its parent company.

(ii) an entity is related to the Company if any of the conditions below are met: (a) the entity and the Company are members of the same economic group (which means that the parent company and each subsidiary are interrelated, and entities under common control are related to each other); (b) the entity is an affiliate or jointly controlled company (joint venture) with another entity (or an affiliate or jointly controlled entity of an entity that is a member of an economic group of which the other entity is a member), provided that, in the definition of a related party, an affiliate includes subsidiaries of this affiliate and an entity under joint control (joint venture) and includes subsidiaries of an entity under joint control (joint venture); (c) both entities are under the joint control (joint ventures) of a third entity; (d) an entity is under the joint control (joint venture) of a third entity and the other entity is an affiliate of that third entity; (e) the entity is a post-employment benefit plan in which the beneficiaries are the employees of both entities, the Company and the entity that is related to the Company. If the Company is itself a post-employment benefit plan, the employees who contribute to it will also be considered related parties regarding the Company; (f) the entity is controlled, wholly or under joint control, by a person identified in item (i) above; (g) a person identified in sub-item (i)(a) who has significant influence over the entity, or is a member of the Key Management Personnel of the Company or its parent; company and (h) the entity, or any member of the group of which it is a part, provides services to Key Management Personnel of the Company or to the parent company of the Company.

For the purposes of this Policy, any individual or legal entity that is a close relative of the persons and entities described in items (i) and (ii) above, will also be considered a Related Party. Close relatives are family members who can be expected to exert influence or be influenced by the person in those relative' dealings with the entity; close relatives include: (a) a person's children, spouse or partner; (b) the children of the person's spouse or partner; and (c) the person's dependents, their spouse or partner.

The definition of Related Parties will be automatically updated as a result of any change in the applicable rules and regulations.

"Key Management Personnel": People who have authority and responsibility for planning, directing and controlling the activities of the entity, directly or indirectly, including any manager (executive or otherwise) of that entity.



“Related Party Transaction”: a transaction referring to the transfer of assets, rights, funds, services or obligations, directly or indirectly, between the Company and a Related Party, regardless of whether a price is charged in return.

3. IDENTIFICATION AND HANDLING OF SITUATIONS INVOLVING CONFLICTS OF INTEREST

3.1. The Board of Directors shall monitor and manage potential Conflicts of Interest of the members of the Executive Board, the Advisory Committees, the Board of Directors itself and the Company's shareholders.

3.2. If there are conflicting interests in relation to a certain matter involving Related Parties to be resolved at a meeting of the Executive Board, Committees, Board of Directors or at a General Meeting, the respective members and/or shareholders of the Company must immediately state their conflict of interest or private interest, declaring that they cannot participate in discussions and deliberations on the subject.

3.3. If requested by the Chairman of the Board of the General Meeting, of the Board of Directors, of the Committee by the Chief Executive Officer, as the case may be, the respective members of the Executive Board, Board of Directors or shareholders of the Company that are considered to be in conflict may partially take part in the discussion, in order to provide more information about the operation and the parties involved. In this case, they should be absent from the final part of the discussion, including the voting process on the subject.

3.4. If the respective members of the Executive Board, Committees, Board of Directors or Company shareholders who may have a potential private gain arising from any decision do not state their Conflict of Interest, any other member present at the respective meeting or General Meeting may express the existing conflict.

3.5. The statement of the situation of Conflict of Interest and the subsequent abstention from voting must be included in the minutes of the respective meeting or General Meeting.

4. IDENTIFICATION AND CLASSIFICATION OF RELATED PARTY TRANSACTIONS

4.1. Each member of the Executive Board, Committees, Board of Directors and the controlling shareholders of the Company, as well as its subsidiaries, shall inform the Compliance department about the potential Related Parties of which they are aware, in accordance with the definitions



contained in this Policy, and about any transactions between them and the Company that they know of.

4.2. The Compliance department must keep a record with the identification of the Related Parties that have been reported, which must be consulted by those responsible for entering into any transactions before their conclusion, so as to verify whether the respective transaction can be a Related Party Transaction.

4.3. Once a potential Related Party Transaction is reported, this transaction will be analyzed and classified by the Compliance area to determine whether the said transaction actually constitutes a Related Party Transaction, so that it is submitted to the procedures set forth in this Policy.

4.4. If the analysis leads to the conclusion that the transaction is in fact characterized as a Related Party Transaction and that it must be submitted to the Board of Directors, the Compliance department must transmit to the Board of Directors, in advance, all relevant information that allows the Board to analyze the Related Party Transaction in accordance with the guidelines set forth in this Policy.

5. APPROVAL OF TRANSACTIONS BETWEEN RELATED PARTIES

5.1. Regardless of the amount involved, all Related Party Transactions shall be subject to approval by the Company's Board of Directors, pursuant to article 23, XXV, of the Company's Bylaws, except in cases where, as required by law, such transactions must be approved by a General Meeting, following the procedure described below:

(a) The Board of Directors shall (i) have access to all relevant and necessary documentation regarding specific transactions or guidelines for entering transactions; and (ii) ask the Compliance department to analyze market alternatives to the Related Party Transaction in question, making adjustments to the risk factors involved, as well as asking for any expert opinions or technical reports deemed necessary to provide its opinion or make its decision.

(b) The Board of Directors may approve a Transaction with Related Parties if it determines, in good faith, that the transaction is carried out under Market Conditions or with adequate compensation payment and in the interest of the Company and/or its subsidiaries.

(c) The Board of Directors, at its discretion, may establish any modification it deems necessary for the transaction to be concluded under Market Conditions as a condition for the approval of a Related Party Transaction.

(d) If a Related Party Transaction has to be approved by the shareholders at a general meeting in accordance with applicable law, said transaction must be formally and previously approved by the Board of Directors and submitted to the shareholders accompanied by a proposal prepared by



the Board of Directors, supported, if applicable, by an independent appraisal report, prepared without the participation of any party involved in the transaction in question, be it a bank, attorney, specialized consulting company, among others, based on realistic assumptions and information endorsed by third parties.

(e) The Board of Directors must ensure that corporate restructuring proceedings involving Related Parties must ensure equitable treatment for all shareholders.

6. PROHIBITED TRANSACTIONS

6.1. Related Party Transactions are prohibited in the following cases:

(a) transactions carried out under conditions other than Market Conditions;

(b) granting of loans in favor of the controller and management; and

(c) operations or transactions that are foreign to the corporate purpose and corporate interests of the Company and/or its subsidiaries, such as sureties, endorsements and any guarantee in favor of third parties.

7. RELATED PARTY TRANSACTIONS THAT ARE EXEMPT FROM THE PROCEDURES OF THIS POLICY

7.1. The following Related Party Transactions will not be subject to the procedures established in this Policy:

(a) compensation (including fixed and variable compensation and possible long-term incentive plans (including in the form of stock option plans) and other benefits (such as the assignment of cell phones, computers, professional vehicles, guarantees granted by the Company and/or its subsidiaries in lease contracts, etc.) for the managers of the Company and/or its subsidiaries, provided that they have been approved by the applicable company bodies;

(b) renewal of Transactions with Related Parties that have already been approved by the Board of Directors, provided that they are under the same pre-existing terms and conditions; and

(c) reimbursement of travel and training expenses, provided that they are duly justified and reasonable in line with applicable relevant travel and training procedures.

8. FORMALIZATION



8.1. Transactions with Related Parties must be formalized in writing, specifying their main terms and conditions, containing at least: (i) consideration pursuant to the agreement, with due evidence that the transaction follows the best market practices; (ii) duration and conditions for termination, statements, and indemnities; (iii) guarantees; (iv) responsibilities; (v) evidence and, when necessary, external and independent reports that justify the choice of the Related Party as the most suitable party for the transaction in question, in the best interests of the Company.

9. DISCLOSURE

9.1. The Company shall disclose Related Party Transactions pursuant to the provisions of the Brazilian Corporation Law and the rules issued by CVM and B3 applicable to the Company, providing the information required for the complete identification of the Related Parties.

9.2. The disclosure of this information will be made in a clear and precise manner, in the footnotes to the Company's Financial Statements, in compliance with the applicable accounting standards, as well as under the terms determined in CVM and B3 regulations applicable to the Company.

10. NON-COMPLIANCE WITH THE PROVISIONS OF THIS POLICY

10.1. If any Transaction with Related Parties has not been submitted to the approval procedures determined in this Policy before its signature and/or implementation, this transaction must be reported to the Compliance area for analysis and subsequent submission for approval by the Board of Directors. The Board of Directors shall conduct the analysis as determined in this Policy and shall also consider all options available to the Company, including the ratification, amendment or termination of the Related Party Transaction.

10.2. The Executive Board and, as the case may be, the Advisory Committees and the Board of Directors, shall also examine the facts and circumstances related to the non-submission of the Related Party Transaction for approval under this Policy and shall perform the acts they deem appropriate, ensuring the effectiveness of the Policy.

11. POLICY UPDATES

11.1. The Company's Board of Directors is authorized to update this Policy whenever necessary, including due to any change in applicable laws and regulations.

12. EFFECTIVE TERM



12.1. This Policy will come into effect on the date of its approval and may only be modified by a resolution of the Company's Board of Directors.

13. FINAL PROVISIONS

13.1. It is incumbent upon the Company's Audit Committee to assess, monitor and recommend, together with the Company's management and the internal audit area, the adequacy of this Policy and the internal controls related to Related Party Transactions, as well as the adequacy of the Related Party Transactions entered into by the Company pursuant to legal and regulatory norms and this Policy.

13.2. Upon the investiture of the members of the Company's Board of Directors and Executive Board, the elected managers will sign the Term of Adhesion to the Related Party Transactions Policy, in accordance with the template contained in Annex I of this Policy.

13.3. Cases that are not covered by this Policy will be decided upon by the Company's Board of Directors.



TEGMA GESTÃO LOGÍSTICA S.A.

NIRE 35.300.340.931

Corporate Taxpayer ID (CNPJ/ME) no. 02.351.144/0001-18

(Publicly traded Company)

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ANNEX I

TEMPLATE OF THE ADHESION CONTRACT TO THE RELATED PARTY TRANSACTION POLICY

I, [FULL NAME AND QUALIFICATION] declare that I am aware of the terms and conditions of the Tagma Gestão Logística S.A. Related Party Transactions Policy ("Policy") approved by its Board of Directors on July 1, 2021. By means of this Term of Adhesion, I formalize my adhesion to the Policy, committing myself to comply with all of its terms and conditions.

[PLACE], [●] [●], 20[●]

Name:

Position: