



3R PETROLEUM ÓLEO E GÁS S.A.
CNPJ/MF No. 12.091.809/0001-55



ENAUTA PARTICIPAÇÕES S.A.
CNPJ/MF No. 11.669.021/0001-10

MATERIAL FACT

TENTATIVE SCHEDULE FOR CLOSING OF THE TRANSACTION, FINAL EXCHANGE RATIO AND RETENTION OF IRRF NON-RESIDENT SHAREHOLDERS OF ENAUTA

3R PETROLEUM ÓLEO E GÁS S.A. ("3R") and **ENAUTA PARTICIPAÇÕES S.A.** ("Enauta") and, jointly with 3R, the "Companies", under the terms of CVM Resolution No. 44/21, following the material facts disclosed on April 1 and 9, 2024, May 17 and 22, 2024, and June 26, 2024, and the notice to the market disclosed on July 5, 2024 regarding the transaction involving the merger of Maha Energy (Holding) Brasil Ltda. ("Maha Holding") into 3R ("Merger of Maha Holding"), and of the merger of Enauta shares into 3R ("Merger of Enauta Shares") and, jointly with Merger of Maha Holding, "Transaction", disclose the following information:

I. Tentative Schedule for Closing

The Companies hereby disclose the tentative schedule for the closing, including events following the closing date of the Transaction, according to its best estimate, which are subject to, as the case may be, the applicable resolutions and confirmations by the Companies' Board of Directors and to other measures set forth under the terms of the "Protocolo e Justificação de Incorporação da Maha Energy (Holding) Brasil Ltda. pela 3R Petroleum Óleo e Gás S.A." ("Protocol and Justification Maha Holding") and the "Protocolo e Justificação de Incorporação das Ações de Emissão da Enauta Participações S.A. pela 3R Petroleum Óleo e Gás S.A." ("Protocol and Justification Enauta").

#	Date	Event
1.	Until July 30, 2024	Fulfillment of the conditions precedent established in the Protocol and Justification Maha Holding and the Protocol and Justification Enauta (" <u>Conditions Precedent</u> ")
2.	July 30, 2024	Meeting of the board of directors of both Companies to confirm the fulfillment of the Conditions Precedent
3.	July 31, 2024	Closing of the Transaction and last trading date of the shares issued by Enauta
4.	July 31, 2024	Deadline for the non-resident investors to inform to 3R the average cost of acquisition of the shares issued by Enauta
5.	August 01, 2024	First trading day after the Transaction of 3R shares issued as a result of the Merger of Maha Holding and the Merger of Enauta Shares
6.	August 05, 2024	Registration of 3R shares to Enauta's and Maha Holding's shareholders as a result of the Merger of Enauta Shares and the Merger of Maha Holding

II. Final Exchange Ratio

On July 16, 2024, the Board of Directors of both Companies confirmed the update to the exchange ratios as a result of the exercise of call options issued by the Companies within the scope of its share-based compensation plans, the liquidation, termination and/or extinction of the remaining vested call options and other rights to receive shares issued by Enauta and the non-liquidation and maintenance of the remaining vested call options issued by 3R, as provided for in Clauses 2.1.3, 2.1.4, 3.1 and 3.5 of the Protocol and Justification Enauta and 2.3.3 of the Protocol and Justification Maha Holding.

In this way, upon the consummation of the Transaction, Maha Energy AB, Maha Holding's quotaholder shall receive 0.043148 common share issued by 3R, for each quota issued by Maha Holding, considering the effects of the Merger of Enauta Shares, and Enauta's shareholders shall receive 0.805013 common share issued by 3R for each common share issued by Enauta.

Any fractions of shares issued by 3R resulting from the Merger of Maha Holding and/or the Merger of Enauta Shares will be consolidated into whole numbers to be subsequently sold in the spot market managed by B3 S.A. – Brasil, Bolsa, Balcão after the closing of the Transaction and the *pro rata* net financial result credited to the shareholder of the respective fractions, in accordance with a notice to the shareholders of 3R to be issued in due time.

III. Retention of IRRF – Non-Resident Shareholders of Enauta

Additionally, the Companies hereby announce that, in relation to Enauta non-resident shareholders, the tax withheld at source ("IRRF") will be collected on the capital gains accrued by such shareholders in connection with the Merger of Enauta Shares, under the terms of article 21, paragraph 6, of the Brazilian Federal Revenue Rule No. 1,455/14 (*Instrução Normativa RFB n° 1.455/14*), as amended by the Brazilian Federal Revenue Rule No. 1,732/17 (*Instrução Normativa RFB n° 1.732/17*) and set forth in the Protocol and Justification Enauta, under the tax rate of 15 to 22.5%, pursuant to the terms indicated below, or at the tax rate of 25% in relation to a shareholder resident in a country or dependency with favored taxation, in accordance with the legislation and regulations of the Brazilian Federal Revenue Secretariat in force:

Gain Range	Tax Rate
Up to R\$5 million	15%
From R\$5 million to R\$10 million	17.5%
Over R\$10 million to R\$30 million	20%
Over BRL 30 million	22.5%

3R, as the merger of Enauta shares, will use the information provided by the custodian agents and/or the non-resident Enauta shareholders to calculate the capital gain and IRRF's collection, and such Enauta shareholders are responsible for the veracity and completeness of such information.

Custodian agents and/or Enauta shareholders must directly inform 3R of the data of Enauta shareholders who were not residents on the last trading date of the shares issued by Enauta (i.e., July 31, 2024), as well as the information necessary for the calculation of the IRRF and the average acquisition cost of Enauta shares, which must be accompanied by its corresponding supporting documentation, as follows:

Name	CPF/CNPJ	Place of Tax Residency	Subject to CMN's Resolution No 4,373/14	Amount of Shares Held	Average Acquisition Cost
		[Country]	[Yes/No]		

In order to enable the accurate calculation of the potential amount to be taxed in the context of the Merger of Enauta Shares, the information and the corresponding supportive documentation mentioned above must be received by the 3R no later than July 31, 2024, 6:00 pm (Brasília time), by e-mail to the electronic address ri@3rpetroleum.com.br.

3R hereby clarifies that in case any of Enauta non-resident shareholder fails to present the required information for calculating their IRRF, or in case such shareholder fails to provide the corresponding supportive documentation or provide it incompletely by July 31, 2024, 6:00 pm (Brasília time), 3R (i) will consider that such shareholder's acquisition cost is zero (R\$0.00), meaning that the entire amount attributed to Enauta shares held by that non-resident shareholder will be considered as capital gain, as authorized by the applicable law, for purposes of the Merger of Enauta Shares; and (ii) will apply the tax rate of 25% on this amount when collecting the IRRF, as applicable. 3R will not be responsible before Enauta non-resident shareholders for any subsequent adjustment or refund of the IRRF amount collected under the terms above.

3R reserves its right to: (i) collect the IRRF related to the eventual capital gain of the non-resident shareholder, except in case of presentation of information on the average acquisition cost of shares evidencing the inexistence of taxable capital gains, or presentation of the respective Federal Revenue Collection Document (*Documento de Arrecadação de Receitas Federais – DARF*) related to the taxable capital gain, duly completed and paid by the foreign investor, in accordance with the applicable law, by July 31, 2024, 6:00 pm (Brasília time); and (ii) collect, including through a debt request with B3 or with the custodian account, or offset, in compliance with the law applicable to private credit offsetting, the IRRF amount eventually collected by 3R on behalf of the non-resident investor with any credits held by its shareholder against the Companies, including, without limitation, the amount of any dividends, interest on equity and other earnings that may be declared and/or paid by the Companies at any time, even before the consummation of the Transaction.

Finally, the Companies will keep their shareholders and the market in general informed of any relevant updates and the development of the issue, under the terms of the applicable regulations.

Rio de Janeiro, July 17, 2024.

Rodrigo Pizarro Lavalle da Silva
Chief Financial and Investor Relations Officer

Pedro Rodrigues Galvão de Medeiros
Chief Financial and Investor Relations Officer