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 the Purchase and Sale Agreement for ABC Cargas

TEGMA GESTÃO LOGÍSTICA S.A. ("**Tegma**" or "**Company**" – B3: TGMA3), pursuant to Article 157, §4, of Law No. 6,404/76 and Articles 3 and 4 of CVM Resolution No. 44/2021, hereby informs its shareholders and the market in general that its subsidiary Fastline Logística Automotiva Ltda. ("**Fastline**") has, on this date, entered into a Purchase and Sale Agreement ("**Agreement**") for the acquisition of an equity interest representing **70%** of the share capital of ABC Cargas Ltda. ("**ABC Cargas**" or "**Target**") (the "**Transaction**"), the closing of which is subject to the fulfillment of Conditions Precedent.

About ABC Cargas

ABC Cargas is a Brazilian company headquartered in São Bernardo do Campo/SP, founded in 1997, that operates in the logistics of heavy equipment, especially trucks and buses, from pick-up at the factory and storage with value-added services to transportation to dealerships, with national and international coverage. Its business model involves two modes of vehicle transportation: delivery by own driving, carried out by drivers hired by **ABC Cargas**, or transportation on flatbed trucks. This provides a high degree of operational flexibility and an *asset light* profile.

ABC Cargas has five branches, 236 employees and a fleet of 174 units made up of trucks, flatbed trucks and box trucks.

Despite the high volatility in the truck market in Brazil and Latin America in recent years, **ABC Cargas** has managed to sustain its deliveries close to the historical average. In 2025, 24 thousand units were transported, mainly trucks, buses and other heavy equipment, fewer than in 2024 (29.7 thousand) but close to the five-year average (25.5 thousand). In 2025, the company had a *market share* of 15% in deliveries of trucks sold domestically and exported.

Also in 2025, based on unaudited figures that were reviewed during the due diligence process, **ABC Cargas** recorded net revenue of **R$ 187 million**, a 10% CAGR over the last four years, and EBITDA of R$ 34.5 million under the IFRS-16 methodology (18% margin). These indicators resulted in a **ROIC** of 39.5% in the period. The company has low financial leverage, with net cash of approximately R$ 18 million as of December 31, 2025.

About the Transaction

For purposes of the **Transaction**, **ABC Cargas** was valued at **R$ 150 million** in terms of *enterprise value*, on a net-debt-free basis. **Fastline** will acquire 70% of the share capital of **ABC Cargas** for **R$ 105 million**, the equivalent of the agreed *enterprise value*, payable in cash on the closing date ("**Closing of the Transaction**"). The actual financial settlement will consider adjustments to be determined, such as actual net debt and working capital and discounts for indemnification guarantees, as defined in the **Transaction** documents.

The **Closing of the Transaction** will depend on the fulfillment of customary Conditions Precedent, in particular the approval of the Brazilian Antitrust Authority (CADE).

Payment for the **Transaction** will be made through a combination of equity and financing, structured with partner financial institutions.

On the date of the **Closing of the Transaction**, a shareholders' agreement will be signed between **Fastline** and the current partner of **ABC Cargas**, addressing, among other matters, the call and put options for the

remaining 30% of the total voting share capital of **ABC Cargas**, to be fully exercised during "annual windows", the first of which will be in the first four months of 2030. The current partner and President will remain in management as General Director after the Closing of the Transaction, reporting to the Board of Directors of the Company. His recognized expertise in the sector will be fundamental to the growth of **ABC Cargas**, and he will lead the integration and the capture of synergies, with the support of the **Tegma** structure.

Strategic Rationale

The acquisition of **ABC Cargas** is aligned with **Tegma**'s strategic direction of diversification, through businesses that represent growth opportunities that are consistent with and synergistic to existing businesses, adequate profitability and the ability to create value for its shareholders. **ABC Cargas** is a relevant opportunity to complement and expand the activities of **Fastline**, which has been presenting significant growth opportunities, such as the recent innovation of providing logistics for new motorcycles and the expansion of its own fleet to broaden its reach and operational security. The acquisition of Buskar.me in 2025 has allowed **Fastline** to expand into segments and regions that were previously not relevant. Together, **Fastline** and Buskar.me recorded net revenue of R$ 84 million and net income of R$ 5.6 million in the last twelve months ended September 2026.

The Transaction reinforces the intention to transform **Heavy Vehicle Logistics** into another business line of Tegma, whose most relevant synergies involve the sharing of operational bases and of storage and routing technologies, as well as the greater investment capacity of **Tegma** to expand the scope of action of **ABC Cargas**.

The Company clarifies that the Transaction does not fall within the scenarios set forth in Article 256 of the Brazilian Corporations Law (Law No. 6,404/76), as it was carried out by **Fastline**, a subsidiary of the Company with its own operational structure and business activities, as the acquirer. Accordingly, the **Transaction** will not be submitted to a vote at a general shareholders' meeting and will not give rise to withdrawal rights for its shareholders.

Tegma and the current partner of ABC Cargas were advised, respectively, by Focal Capital and by VGL Fusões e Aquisições, which played a relevant role in the conduct and success of this **Transaction** to date.

Tegma reiterates its commitment to keeping its shareholders and the market in general informed about the progress of this matter and invites everyone to participate in the conference call on the Transaction to be held on December 1, 2026, at 9:00 a.m. (BRT). The connection details and webcast are available on Tegma's Investor Relations website: http://ri.tegma.com.br/.

São Bernardo do Campo, November 27, 2026

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