

# TAX REPORT

2<sup>nd</sup> Quarter 2025

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*This Tax Report details the cash outflows made by Petrobras with the collection of taxes and government take in the first semester of 2024. The information follows the cash basis criterion and should be read in along with the Tax Report of 2023, on which the compliance aspects and tax risk management of the Company are presented, as well as the tax policy, with its principles and guidelines, among other information about our role as one of the largest taxpayers in the Brazilian economy.*

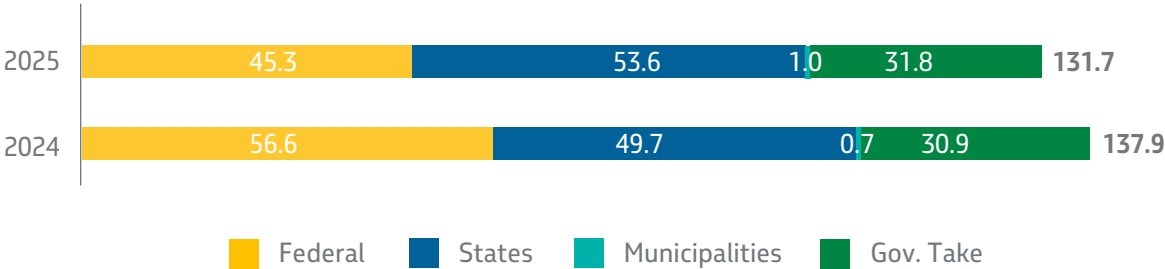
Petrobras reported a R\$ 131.7 billion contribution for the Government in the first semester of 2025. This amount includes R\$ 86.5 billion in taxes due to its own operations, R\$ 31.8 billion in Government Take (Gov. Take), and R\$ 13.4 billion in taxes withheld from third parties.

In the first semester of 2025, an amount of R\$ 45.3 billion was paid in federal taxes, which, when added to the R\$ 31.8 billion in Government Take, amounts R\$ 77.1 billion allocated to the federal government, which then distributed part of this to states and municipalities according to current legislation. This value represents approximately 5.4% of the total federal tax collection. Compared to the same period of the previous year, there was a 11.9% decrease in federal tax collection, driven by lower payments of IRPJ, CSLL and PIS/COFINS.

In terms of state tax collections, Petrobras disbursed R\$ 53.6 billion in the first semester of 2025, representing approximately 12% of the total collected of ICMS (VAT) by states. This reflects a 7.8% increase compared to the first semester of 2024. This growth is mainly justified by the increase in tax rate in the ICMS single-phase regime levied on fuels starting from 02/01/2025.

Municipal taxes amounted to R\$ 1.0 billion for the period. The amount paid to municipalities is primarily distributed among ISS (Service Tax) due to Petrobras, taxes withheld from third parties (substitute taxpayer), and IPTU (Urban Property Tax).

Comparison of Payment for the 1<sup>st</sup> Semester (R\$ billion)



**R\$ 131.7 billion**

PAID IN THE 1<sup>st</sup> SEMESTER OF 2025



**R\$ 77.1 billion**

FEDERAL + GOV. TAKE



**R\$ 53.6 billion**

STATES



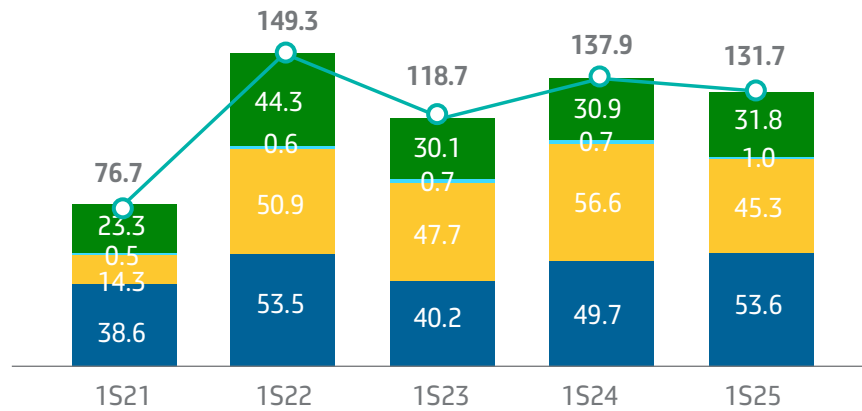
**R\$ 1.0 billion**

MUNICIPALITIES

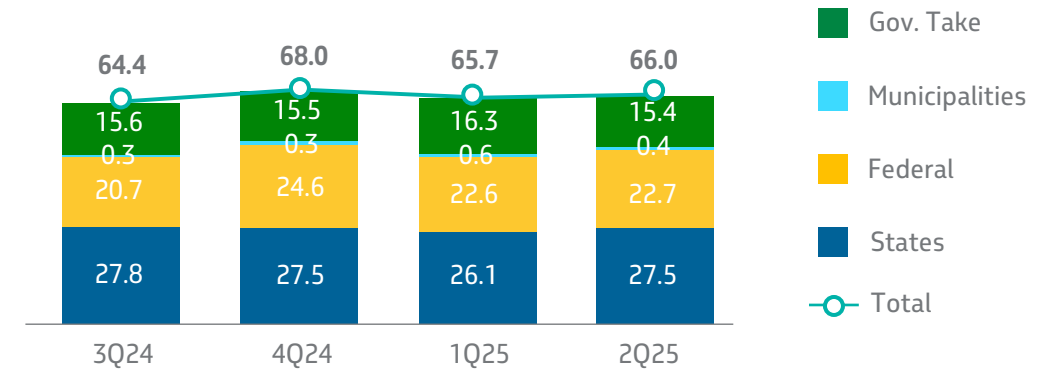


In the charts below, it is possible to observe the distribution of taxes paid by Petrobras, segregated by their tax nature:

**Collection History for the 1<sup>st</sup> Semester**  
(R\$ billion)



**Collection History of the Last 4 Quarters**  
(R\$ billion)



In the first semester of 2025, besides the R\$ 31.8 billion paid as government take, R\$ 20.2 billion were related to royalties, R\$ 11.4 billion to special participation and R\$ 0.2 billion to retention area fee. When compared the 1st semester of 2025 with the 1st semester of 2024, there is an increase of 3%.

In the last four quarters, Petrobras collected R\$ 264.1 billion for the government as taxes and government take.



GOVERNMENT  
TAKE



*Royalties, special participation,  
signature bonuses, and payment  
for the occupation or retention  
of the area*



TAXES WITHHELD  
FROM THIRD  
PARTIES



Tax  
Responsible



COMPANY'S  
TAXES

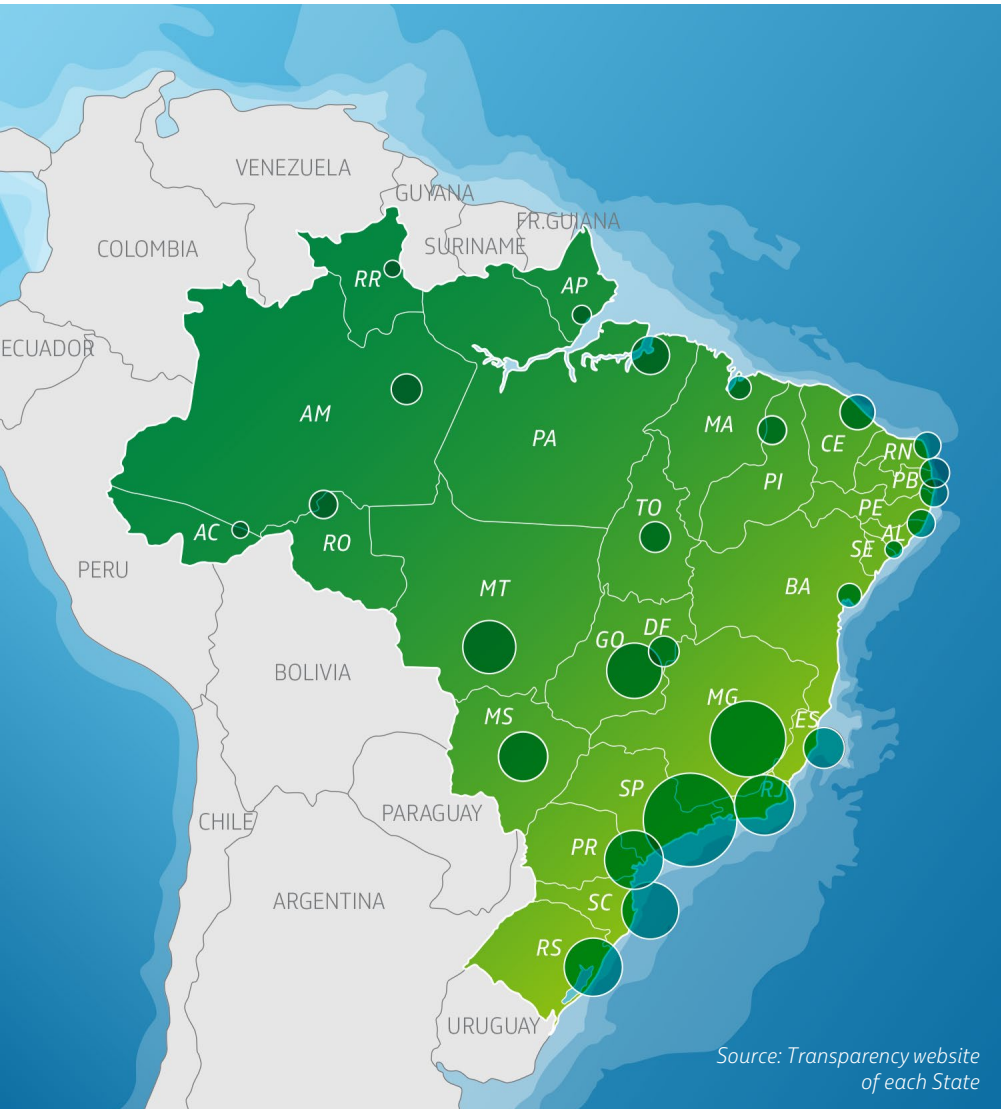


Taxes from  
our own operations



Petrobras plays a significant role in the collection of ICMS (VAT), both as a taxpayer due to its own operations, as is the case with ICMS single-phase regime, and as a substitute taxpayer for operations carried out by third parties. Petrobras represents more than 10% of 20 Federation Units’ ICMS collection, a fact that reinforces the importance of the company for the country.

In the table below, it is possible to observe the total ICMS collected by Petrobras for each state of the Federation and its percentage contribution to the total of ICMS collected by the states.



Source: Transparency website of each State

RANKING	STATES	PETROBRAS (R\$ Million)	CONTRIBUTION %
1 <sup>st</sup>	São Paulo	11.315,2	10.1%
2 <sup>nd</sup>	Minas Gerais	7.274,0	17.6%
3 <sup>rd</sup>	Rio de Janeiro	4.304,4	15.0%
4 <sup>th</sup>	Rio Grande do Sul	4.031,2	16.0%
5 <sup>th</sup>	Paraná	3.728,5	14.3%
6 <sup>th</sup>	Santa Catarina	3.577,4	16.1%
7 <sup>th</sup>	Mato Grosso	3.053,9	17.2%
8 <sup>th</sup>	Goiás	3.035,6	20.9%
9 <sup>th</sup>	Mato Grosso do Sul	2.587,2	52.8%
10 <sup>th</sup>	Espírito Santo	1.599,8	14.7%
11 <sup>th</sup>	Pará	1.371,1	7.3%
12 <sup>th</sup>	Ceará	1.065,4	19.2%
13 <sup>th</sup>	Distrito Federal	789,3	11.3%
14 <sup>th</sup>	Paraíba	727,1	24.5%
15 <sup>th</sup>	Amazonas	661,9	8.0%
16 <sup>th</sup>	Tocantins	646,4	16.7%
17 <sup>th</sup>	Rondônia	576,3	24.8%
18 <sup>th</sup>	Alagoas	570,6	17.5%
19 <sup>th</sup>	Pernambuco	565,2	4.3%
20 <sup>th</sup>	Piauí	500,3	18.9%
21 <sup>st</sup>	Rio Grande do Norte	496,8	11.2%
22 <sup>nd</sup>	Bahia	360,5	0.6%
23 <sup>rd</sup>	Maranhão	328,3	7.7%
24 <sup>th</sup>	Amapá	139,5	17.3%
25 <sup>th</sup>	Sergipe	123,8	4.5%
26 <sup>th</sup>	Acre	90,1	8.3%
27 <sup>th</sup>	Roraima	83,2	10.5%
Total		53.602,9	-