

(Convenience Translation into English from the
Original Previously Issued in Portuguese)

Allied Tecnologia S.A.

Report on Review of
Individual and Consolidated
Interim Financial Information
for the Three-month Period Ended
March 31, 2026

Deloitte Touche Tohmatsu Auditores Independentes Ltda.

(Convenience Translation into English from the Original Previously Issued in Portuguese)

REPORT ON REVIEW OF INDIVIDUAL AND CONSOLIDATED INTERIM FINANCIAL INFORMATION

To the Shareholders, Board of Directors and Management of
Allied Tecnologia S.A.

Introduction

We have reviewed the accompanying individual and consolidated interim financial information of Allied Tecnologia S.A. (“Company”), included in the Interim Financial Information Form (ITR) for the period ended March 31, 2026, which comprises the balance sheet as at March 31, 2026 and the related statements of income and of comprehensive income for the three- and nine-month periods then ended, and of changes in equity and of cash flows for the nine-month period then ended, including the explanatory notes.

Management is responsible for the preparation of this individual and consolidated interim financial information in accordance with technical pronouncement CPC 21 (R1) and international standard IAS 34 - Interim Financial Reporting, issued by the International Accounting Standards Board - IASB, as well as for the presentation of such information in accordance with the standards issued by the Brazilian Securities and Exchange Commission (CVM), applicable to the preparation of Interim Financial Information (ITR). Our responsibility is to express a conclusion on this interim financial information based on our review.

Scope of review

We conducted our review in accordance with Brazilian and international standards on review of interim financial information (NBC TR 2410 and ISRE 2410 - Review of Interim Financial Information Performed by the Independent Auditor of the Entity, respectively). A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with the standards on auditing and, consequently, does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion thereon.

Conclusion on the individual and consolidated interim financial information

Based on our review, nothing has come to our attention that causes us to believe that the accompanying individual and consolidated interim financial information included in the ITR referred to above was not prepared, in all material respects, in accordance with technical pronouncement CPC 21 (R1) and international standard IAS 34, applicable to the preparation of ITR, and presented in accordance with the standards issued by the CVM.

Other matters


Statements of value added

The interim financial information referred to above includes the individual and consolidated statements of value added (DVA) for the nine-month period ended March 31, 2026, prepared under the responsibility of the Company's Management and disclosed as supplemental information for international standard IAS 34 purposes. These statements were subject to the review procedures performed together with the review of the ITR to reach a conclusion on whether they are reconciled with the interim financial information and the accounting records, as applicable, and whether their form and content are consistent with the criteria set out in technical pronouncement CPC 09 - Statement of Value Added. Based on our review, nothing has come to our attention that causes us to believe that these statements of value added were not prepared, in all material respects, in accordance with such technical pronouncement and consistently with the individual and consolidated interim financial information taken as a whole.

Convenience translation

The accompanying individual and consolidated interim financial information has been translated into English for the convenience of readers outside Brazil.

São Paulo, May 7, 2026


DELOITTE TOUCHE TOHMATSU
Auditores Independentes Ltda.


Alessandro Costa Ramos
Engagement Partner

(Convenience Translation into English from the Original Previously Issued in Portuguese)

Allied Tecnologia S.A.

Balance sheets

As at March 31, 2026 and December 31, 2025

(In thousands of Brazilian reais - R\$)

	Notes	Parent		Consolidated	
		03/31/2026	12/31/2025	03/31/2026	12/31/2025
Assets					
Current					
Cash and cash equivalents	4	229,054	329,578	290,420	375,871
Trade receivables	5	1,072,605	997,558	1,086,033	1,007,298
Inventories	6	691,872	593,356	723,754	624,847
Recoverable taxes	7	244,782	254,188	251,220	260,975
Related parties	15	1,262	1,401	15	154
Prepaid expenses	-	75,710	67,767	76,767	69,600
Other assets	-	15,913	5,936	18,391	8,687
Total current assets		2,331,198	2,249,784	2,446,600	2,347,432
Noncurrent					
Trade receivables	5	61,229	67,804	61,229	67,804
Inventories	6	13,752	12,646	13,752	12,646
Recoverable taxes	7	147	147	147	147
Deferred income tax and social contribution	8.a	18,116	20,767	18,116	20,767
Investments	9	64,288	67,315	-	-
Escrow deposits	16.1	113,322	171,965	113,322	171,965
Right of use	10	51,846	57,998	51,846	57,998
Property, plant and equipment	-	10,676	10,942	10,676	10,942
Intangible assets	11	661,190	664,448	661,521	664,820
Prepaid expenses	-	13,091	14,814	13,091	14,814
Total noncurrent assets		1,007,657	1,088,846	943,700	1,021,903
Total assets		3,338,855	3,338,630	3,390,300	3,369,335

As notas explicativas são parte integrante das informações contábeis intermediárias condensadas.

Allied Tecnologia S.A.

Balance sheets

As at March 31, 2026 and December 31, 2025

(In thousands of Brazilian reais - R\$)

	Notes	Parent		Consolidated	
		03/31/2026	12/31/2025	03/31/2026	12/31/2025
Liabilities					
Current					
Trade payables	12	1,148,334	1,075,858	1,199,757	1,106,432
Trade payables - agreements	13	4,323	374	4,323	374
Borrowings, financing and debentures	14	70,658	62,785	70,658	62,785
Contractual obligations to customers	5.1	19,651	21,749	19,651	21,749
Leases	10	25,206	25,241	25,206	25,241
Payroll taxes	-	26,803	38,878	26,879	38,997
Taxes payable	-	22,506	15,692	22,506	15,692
Advance from customers	-	16,857	21,965	16,868	21,977
Dividends and interest on capital payable	-	178	178	178	178
Other liabilities	17	19,305	12,398	19,240	12,398
Total current liabilities		1,353,821	1,275,118	1,405,266	1,305,823
Noncurrent					
Borrowings, financing and debentures	14	354,502	353,667	354,502	353,667
Contractual obligations to customers	5.1	22,981	21,085	22,981	21,085
Leases	10	37,054	43,211	37,054	43,211
Provision for lawsuits	16	26,975	87,534	26,975	87,534
Taxes payable	-	5,975	6,247	5,975	6,247
Total noncurrent liabilities		447,487	511,744	447,487	511,744
Equity					
Share capital	18.a	851,843	849,923	851,843	849,923
Share issuance costs	-	(30,054)	(30,054)	(30,054)	(30,054)
Capital reserve	-	8,658	8,377	8,658	8,377
Earnings reserves	18.b	682,561	720,204	682,561	720,204
Valuation adjustments to equity	-	(148)	3,318	(148)	3,318
Profit for the period		24,687	-	24,687	-
Total equity		1,537,547	1,551,768	1,537,547	1,551,768
Total liabilities and equity		3,338,855	3,338,630	3,390,300	3,369,335

The accompanying notes are an integral part of this condensed interim accounting information.

Allied Tecnologia S.A.

Statements of income

For the three-month periods ended March 31, 2026 and 2025

(In thousands of Brazilian reais - R\$)

	Notes	Parent		Consolidated	
		03/31/2026	03/31/2025	03/31/2026	03/31/2025
Net sales revenue	19	1,082,593	1,041,756	1,159,438	1,197,135
Cost of sales	20	(926,400)	(898,289)	(1,001,413)	(1,050,714)
Gross profit		156,193	143,467	158,025	146,421
Operating revenue (expenses)					
Selling expenses	21	(79,889)	(84,666)	(80,743)	(85,744)
General and administrative expenses	22	(29,291)	(24,495)	(29,953)	(25,236)
Share of results of investees	9	439	1,296	-	-
Other operating expenses and income, net	23	740	2,169	740	2,169
Operating profit before finance income (costs)		48,192	37,771	48,069	37,610
Finance income (costs)					
Finance costs	24	(29,563)	(27,791)	(29,621)	(27,869)
Finance income	24	8,709	3,693	8,890	3,932
Profit before income tax and social contribution		27,338	13,673	27,338	13,673
Income tax and social contribution					
Deferred	8.b	(2,651)	1,388	(2,651)	1,388
Profit for the period		24,687	15,061	24,687	15,061
Earnings per share					
Basic (Brazilian reais per share)	27	0.2578	0.1573	0.2578	0.1573
Diluted (Brazilian reais per share)	27	0.2492	0.1521	0.2492	0.1521

The accompanying notes are an integral part of this condensed interim accounting information.

Allied Tecnologia S.A.

Statements of Comprehensive Income

For the three-month periods ended March 31, 2026 and 2025

(In thousands of Brazilian reais - R\$)

	Controladora		Consolidado	
	03/31/2026	03/31/2025	03/31/2026	03/31/2025
Profit for the period	24,687	15,061	24,687	15,061
Translation of the financial statements of foreign subsidiaries	(3,466)	(4,359)	(3,466)	(4,359)
Comprehensive income for the period	21,221	10,702	21,221	10,702

The accompanying notes are an integral part of this condensed interim accounting information.

Allied Tecnologia S.A.

Statements of Changes in Equity

For the three-month periods ended March 31, 2026 and 2025

(In thousands of Brazilian reais - R\$)

	Notes	Share capital	Share issuance costs	Capital reserve	Earnings reserves			Profit for the period	Other comprehensive income	Total equity
					Legal	Tax incentives	Undistributed retained earnings			
As at December 31, 2024		1,026,429	(30,054)	6,999	53,063	406,483	116,023	-	10,043	1,588,986
Profit for the year		-	-	-	-	-	-	15,061	-	15,061
Capital increase		1,634	-	-	-	-	-	-	-	1,634
Interest on capital		-	-	-	-	-	90	-	-	90
Recognized granted options		-	-	263	-	-	-	-	-	263
Other comprehensive income		-	-	-	-	-	-	-	(4,359)	(4,359)
As at March 31, 2025		1,028,063	(30,054)	7,262	53,063	406,483	116,113	15,061	5,684	1,601,675
As at December 31, 2025		849,923	(30,054)	8,377	69,699	612,846	37,659	-	3,318	1,551,768
Profit for the period		-	-	-	-	-	-	24,687	-	24,687
Capital increase	18.a	1,920	-	-	-	-	-	-	-	1,920
Interest on capital	18.c	-	-	-	-	-	(37,643)	-	-	(37,643)
Stock option plan		-	-	281	-	-	-	-	-	280
Other comprehensive income		-	-	-	-	-	-	-	(3,466)	(3,466)
As at December 31, 2026		851,843	(30,054)	8,658	69,699	612,846	16	24,687	(148)	1,537,547

The accompanying notes are an integral part of this condensed interim accounting information.

Allied Tecnologia S.A.

Statements of cash flows

For the three-month periods ended March 31, 2026 and 2025

(In thousands of Brazilian reais - R\$)

	Notes	Parent		Consolidated	
		03/31/2026	03/31/2025	03/31/2026	03/31/2025
Operating activities					
Profit before income tax and social contribution		27,338	13,673	27,338	13,673
Adjustments to reconcile profit for the year with cash and cash					
Cash from operating activities:					
Depreciation and amortization		10,541	12,870	10,563	12,903
Contractual obligations to customers		(201)	(1,843)	(201)	(1,843)
Recognition (reversal) of allowance expected credit losses	5	3,197	1,986	3,197	1,986
Recognition (reversal) of allowance for inventory losses	6	605	706	605	706
Recognition (reversal) of provision for lawsuits		1,716	(6,900)	1,716	(6,900)
Finance charges (borrowings, financing and debentures)		17,001	18,290	17,001	18,290
Finance charges (leases)	10	2,100	2,430	2,100	2,430
Share of profits of investees	9	(439)	(1,296)	-	-
Nonmonetized tax credits		(265)	(333)	(265)	(333)
Proceeds from the write-off of assets		-	30	-	30
Costs incurred on transactions involving debentures		835	877	835	877
Stock option plan		280	263	280	263
(Increase) decrease in assets:					
Trade receivables		(71,670)	17,311	(75,643)	(1,221)
Inventories		(100,227)	(61,310)	(102,193)	(67,832)
Recoverable taxes		9,903	(6,559)	9,903	(6,559)
Related parties		139	(1,634)	139	(1,634)
Escrow deposits		(1,961)	(2,231)	(1,961)	(2,231)
Other assets		(17,869)	18,106	(17,053)	19,075
Increase (decrease) in liabilities:					
Trade payables		72,476	(102,300)	94,873	(43,282)
Ingresso fornecedores conveniados		5,438	368,687	5,438	368,687
Payroll and related taxes		(12,075)	(6,894)	(12,111)	(6,863)
Taxes payable		6,975	(3,439)	6,975	(3,439)
Advance from customers		(5,108)	(3,376)	(5,108)	(3,376)
Other liabilities		6,907	2,050	6,905	2,052
Cash from (used in) operating activities		(44,364)	259,164	(26,667)	295,459
Cash from (used in) operating activities		(44,364)	259,164	(26,667)	295,459

The accompanying notes are an integral part of this condensed interim accounting information.

Allied Tecnologia S.A.

Statements of cash flows

For the three-month periods ended March 31, 2026 and 2025

(In thousands of Brazilian reais - R\$)

	Notes	Parent		Consolidated	
		03/31/2026	03/31/2025	03/31/2026	03/31/2025
Investing activities					
Purchases of property, plant and equipment items and intangible assets		(1,571)	(1,539)	(1,571)	(1,544)
Cash from (used in) the sale of assets		(1,571)	(1,539)	(1,571)	(1,544)
Borrowings and financing	14	-	(40,000)	-	(40,000)
Payment of interest of borrowings, financing and debentures	14	(9,127)	(10,218)	(9,127)	(10,218)
Payments - accredited suppliers	13	(1,490)	(323,148)	(1,490)	(323,148)
Payment of principal of taxes in installments		(433)	(116)	(433)	(116)
Lease payment	10	(8,139)	(8,460)	(8,139)	(8,460)
Net cash from (used in) financing activities		(19,189)	(381,942)	(19,189)	(381,942)
Cash flows from financing activities with shareholders					
Capital increase	18	1,919	1,634	1,919	1,634
Dividends and interest on capital paid	18	(37,319)	90	(37,319)	90
Net cash used in financing activities with shareholders		(35,400)	1,724	(35,400)	1,724
Effects of exchange rate changes on cash of subsidiary		-	-	(2,624)	(3,575)
Increase (decrease) in cash and cash equivalents		(100,524)	(122,593)	(85,451)	(89,878)
Cash and cash equivalents at beginning of period		329,578	399,378	375,871	427,961
Cash and cash equivalents at end of period		229,054	276,785	290,420	338,083
Increase (decrease) in cash and cash equivalents		(100,524)	(122,593)	(85,451)	(89,878)

The accompanying notes are an integral part of this condensed interim accounting information.

Allied Tecnologia S.A.

Statements of value added

For the three-month periods ended March 31, 2026 and 2025

(In thousands of Brazilian reais - R\$)

	Note	Parent		Consolidated	
		03/31/2026	03/31/2025	03/31/2026	03/31/2025
Revenue, net of returns, discounts and rebates	19	1,290,594	1,246,804	1,367,439	1,402,183
Allowance for/reversal of expected credit losses, net	21	(3,197)	(1,986)	(3,197)	(1,986)
Other income	23	740	2,169	740	2,171
Revenue		1,288,137	1,246,987	1,364,982	1,402,368
Costs of sales and services		(1,038,630)	(1,011,050)	(1,113,643)	(1,163,478)
Supplies, power, outside services and other inputs		(54,800)	(55,808)	(55,706)	(56,959)
Inputs purchased from third parties		(1,093,430)	(1,066,858)	(1,169,349)	(1,220,437)
Gross value added		194,707	180,129	195,633	181,931
Depreciation, amortization and depletion	20/21/22	(10,542)	(12,869)	(10,563)	(12,901)
Wealth created by the Company		184,165	167,260	185,070	169,030
Share of results of investees	9	439	1,296	-	-
Finance income	24	8,709	3,693	8,890	3,932
Wealth received in transfer		9,148	4,989	8,890	3,932
Total wealth for distribution		193,313	172,250	193,960	172,962
Salaries and wages and payroll taxes	-	(44,933)	(36,480)	(45,522)	(37,115)
Salaries and wages		(35,588)	(29,113)	(36,177)	(29,748)
Benefits		(7,021)	(3,994)	(7,021)	(3,994)
Severance Pay Fund (FGTS)		(2,324)	(3,373)	(2,324)	(3,373)
Federal (direct and indirect taxes)	-	(48,965)	(48,005)	(48,965)	(48,005)
State	-	(41,393)	(45,226)	(41,393)	(45,226)
Municipal	-	(408)	(550)	(409)	(550)
Other	-	(2,651)	1,388	(2,651)	1,388
Taxes, fees and contributions		(93,417)	(92,393)	(93,418)	(92,393)
Finance costs	24	(29,563)	(27,791)	(29,620)	(27,868)
Rentals	21	(713)	(525)	(713)	(525)
Remuneração de capitais de terceiros		(30,276)	(28,316)	(30,333)	(28,393)
Wealth distributed		24,687	15,061	24,687	15,061
Shareholders		24,687	15,061	24,687	15,061
Retained earnings		24,687	15,061	24,687	15,061

The accompanying notes are an integral part of this condensed interim accounting information.

Allied Tecnologia S.A.

Notes to the condensed interim financial information

For the three-month period ended March 31, 2026 and 2025

(In thousands of Brazilian reais - R\$, unless otherwise stated)

1. General information

Allied Tecnologia S.A. (“Company”), with registered head office in the city of São Paulo, State of São Paulo, and several branches operating in Brazil, is a publicly-held company listed on Novo Mercado listing segment of B3 S.A. (“B3”), under ticker symbol ALLD3, since April 2021. The Company’s controlling shareholders are FIPs Brasil Investimentos 2015 I Fundo de Investimento em Participações Multiestratégia and Brasil Investimentos 2015 II Fundo de Investimento em Participações Multiestratégia (as per the shareholding structure disclosed in note 18), and its shareholders comprise investment entities managed by Advent International Corporation (“Advent”).

Founded in 2001, the Company is currently engaged in, either itself or through subsidiaries, the general wholesale and retail trade of telephony, IT, and electronic devices, accessories and peripherals, as well as the provision of distribution logistics services, software development and licensing services, image processing services, and data, voice, and telecommunications user recharge plan related services.

The Company owns, in the state of Florida (USA), subsidiary Allied Miami LLC, which is engaged in the purchase, sale, export and distribution of electronics for the purpose of serving Latin America.

As at March 31, 2026, the Company has 97 commercial establishments (96 as at December 31, 2025) located in several states, mostly in the Brazilian South and Southeast regions.

The completion of the individual and consolidated interim financial information was approved by the Company’s Board of Directors and authorized for issue on May 7, 2026.

2. Presentation of interim financial information

2.1. Statement of compliance

The Company’s individual and consolidated interim financial information has been prepared and is being presented in accordance with technical pronouncement CPC 21 (R1) – *Demonstração Intermediária* and international standard IAS 34 - Interim Financial Reporting, issued by the International Accounting Standards Board (IASB).

2.2. Statement of relevance

Management applied in the preparation of the individual and consolidated interim financial information Brazilian accounting guidance OCPC 7 and CVM Resolution 727/14, for the purpose of disclosing only material information that assists the users of the individual and consolidated financial statements in making decisions, while meeting all the existing minimum regulatory requirements. In addition, Management asserts that all relevant information is being disclosed and corresponds to the information used in managing the business.

Allied Tecnologia S.A.

Notes to the condensed interim financial information

For the three-month period ended March 31, 2026 and 2025

(In thousands of Brazilian reais - R\$, unless otherwise stated)

2.3. Basis of preparation

The individual and consolidated interim financial information has been prepared based on the historical cost (except when a different criterion is required) and adjusted to reflect the valuation of assets and liabilities measured at fair value or marked to market, when such valuations are required by the accounting standards.

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market players at the measurement date, regardless of whether that price is directly observable or estimated using another valuation technique. In estimating the fair value of an asset or liability, Management takes into account their pricing characteristics at the measurement date.

The individual and consolidated interim financial information has been prepared on a going concern basis, assuming that the Company has the appropriate and sufficient funds to discharge its payment obligations.

2.4. Consolidated interim financial information

The Company's consolidated interim financial information as at March 31, 2026 and 2025, includes the operations of subsidiary Allied Miami LLC as from the related acquisition and/or establishment dates. This information has been prepared according to the following criteria: (a) elimination of balances between consolidated companies; (b) elimination of the Parent's investments against the respective equity, as applicable, of the subsidiary; (c) elimination of revenues and expenses arising from business between consolidated companies; and (d) elimination of inventory profit, when applicable, arising from sales between consolidated companies.

Consolidation procedures

Parent	Country	Direct interest (%)	
		03/31/2026	12/31/2025
Allied Miami LLC	EUA	100%	100%

3. Summary of material accounting policies

There were no significant changes in the material accounting policies adopted by the Company in the three-month period ended March 31, 2026 when compared to those applied and disclosed in note 3 to the Company's individual and consolidated financial statements for the year ended December 31, 2025, filed with the CVM on March 25, 2026.

This individual and consolidated interim financial information should be read together with the Company's individual and consolidated financial statements for the year ended December 31, 2025.

Allied Tecnologia S.A.

Notes to the condensed interim financial information

For the three-month period ended March 31, 2026 and 2025

(In thousands of Brazilian reais - R\$, unless otherwise stated)

The following notes are not fully repeated in this individual and consolidated interim financial information, either because of redundancy or materiality with respect to the information already disclosed in the individual and consolidated financial statements:

- General information
- Summary of material accounting policies
- Revised standards and interpretations effective and not yet effective
- Impairment test
- Stock option plan

The same accounting policies are applicable for the three-month comparative period ended March 31, 2025.

4. Cash and cash equivalents

	Parent		Consolidated	
	03/31/2026	12/31/2025	03/31/2026	12/31/2025
Banks	12,446	14,735	57,806	44,334
Short-term investments (a)	216,608	314,843	232,614	331,537
	229,054	329,578	290,420	375,871

- (a) The short-term investments of the Company are substantially represented by investments in CDB-DI and repurchase agreements, with average yield of 0.97% p.m. (0.91% p.m. in 2025), and the short-term investments of the foreign subsidiary are represented by time deposits, with average yields of 0.46% p.m. (0.46% a.m. in 2025), redeemable at any time, without any significant changes in the agreed-upon return and invested amounts.

5. Contas a receber e obrigações contratuais com clientes

	Parent		Consolidated	
	03/31/2026	12/31/2025	03/31/2026	12/31/2025
Trade receivables	702,319	682,986	715,747	692,726
Credit cards (a)	485,340	433,003	485,340	433,003
(-) Expected credit losses	(53,825)	(50,627)	(53,825)	(50,627)
	1,133,834	1,065,362	1,147,262	1,075,102
Current	1,072,605	997,558	1,086,033	1,007,298
Noncurrent	61,229	67,804	61,229	67,804

- (a) The Company recorded receivables advanced by credit card acquirers, without right of reimbursement, amounting to R\$51,033 as at March 31, 2026 (R\$84,209 as at December 31, 2025), to which an average discount equivalent to the CDI rate + 1.22% p.a. (average discount equivalent to the CDI rate + 1.68% p.a. in 2025).

Allied Tecnologia S.A.

Notes to the condensed interim financial information
For the three-month period ended March 31, 2026 and 2025
(In thousands of Brazilian reais - R\$, unless otherwise stated)

Aging list of trade receivables:

	Parent				Consolidated			
	03/31/2026	Expected loss	12/31/2025	Expected loss	03/31/2026	Expected loss	12/31/2025	Expected loss
Current	1,085,054	(5,963)	1,078,780	(35,564)	1,098,482	(5,963)	1,088,520	(35,564)
Past due	102,605	(47,862)	<u>37,209</u>	<u>(15,063)</u>	102,605	(47,862)	<u>37,209</u>	<u>(15,063)</u>
1 to 30 days	19,814	(6,094)	19,287	(726)	19,814	(6,094)	19,287	(726)
31 to 60 days	27,223	(9,995)	1,272	(579)	27,223	(9,995)	1,272	(579)
61 to 90 days	31,410	(10,997)	1,384	(553)	31,410	(10,997)	1,384	(553)
91 to 180 days	11,612	(8,731)	4,180	(2,376)	11,612	(8,731)	4,180	(2,376)
181 to 365 days	2,159	(1,673)	2,302	(2,260)	2,159	(1,673)	2,302	(2,260)
Over 365 days past due	10,387	(10,372)	8,784	(8,569)	10,387	(10,372)	8,784	(8,569)
Total	1,187,659	(53,825)	1,115,989	(50,627)	1,201,087	(53,825)	1,125,729	(50,627)

The variations in expected credit losses are broken down as follows:

Description	Parent		Consolidated	
	03/31/2026	12/31/2025	03/31/2026	12/31/2025
Opening balance	(50,627)	(36,182)	(50,627)	(36,182)
Additions	(6,550)	(51,331)	(6,550)	(67,235)
Reversals	3,352	36,886	3,352	52,790
Closing balance	(53,825)	(50,627)	(53,825)	(50,627)

Allied Tecnologia S.A.

Notes to the condensed interim financial information
For the three-month period ended March 31, 2026 and 2025
(In thousands of Brazilian reais - R\$, unless otherwise stated)

5.1. Contractual obligations to customers

As a result of some transactions involving the sale of mobile phones and other electronics, upon the sale initial recognition, the Company recognizes liabilities on the probable obligation to repurchase part of these products or reversals of services arising from future cancellations or sales returns by its customers, as shown in the following table:

	Parent		Consolidated	
	03/31/2026	12/31/2025	03/31/2026	12/31/2025
Repurchase program	42,632	42,834	42,632	42,834
	42,632	42,834	42,632	42,834
Current	19,651	21,749	19,651	21,749
Noncurrent	22,981	21,085	22,981	21,085

6. Inventories

	Parent		Consolidated	
	03/31/2026	12/31/2025	03/31/2026	12/31/2025
Goods for resale	712,844	612,617	744,726	644,108
Estimated inventory loss	(7,220)	(6,615)	(7,220)	(6,615)
	705,624	606,002	737,506	637,493
Current	691,872	593,356	723,754	624,847
Noncurrent	13,752	12,646	13,752	12,646

The variations in expected credit losses are broken down as follows:

Description	Parent		Consolidated	
	03/31/2026	12/31/2025	03/31/2026	12/31/2025
Opening balance	(6,615)	(3,850)	(6,615)	(3,850)
Additions	(5,686)	(20,293)	(5,686)	(20,293)
Reversals	5,081	17,528	5,081	17,528
Closing balance	(7,220)	(6,615)	(7,220)	(6,615)

7. Recoverable taxes

	Parent		Consolidated	
	03/31/2026	12/31/2025	03/31/2026	12/31/2025
PIS and COFINS (a)	168,320	173,578	168,320	173,578
State VAT (ICMS) (b)	60,410	60,969	60,410	60,969
Recoverable income tax and social contribution	162	162	162	162
Withholding income tax (IRRF)	4,975	3,457	4,975	3,457
Federal VAT (IPI)	458	508	458	508
Credit from unduly paid federal taxes	6,294	10,990	6,294	10,990
Other taxes	4,310	4,671	10,748	11,458
	244,929	254,335	251,367	261,122
Current	244,782	254,188	251,220	260,975
Noncurrent	147	147	147	147

(a) The Company's operations are subject to the noncumulative PIS and COFINS taxation, pursuant to Law 10637/02 and Law 10833/03, which allow claiming PIS and COFINS credits relative to costs and expenses (inputs) and ICMS and ICMS-ST (reverse charge VAT) deduction from PIS and COFINS tax bases, expressly listed in items I to IX, article 3, of the aforesaid laws.

Allied Tecnologia S.A.

Notes to the condensed interim financial information
For the three-month period ended March 31, 2026 and 2025
(In thousands of Brazilian reais - R\$, unless otherwise stated)

Tax Reform

Complementary Laws No. 214/2025 and No. 227/2026 marked the beginning of the consumption Tax Reform, whose objective is to simplify the Brazilian tax system in the chain of circulation of goods and services.

The Company emphasizes that the financial and operational effects can only be accurately measured after the publication of all complementary and infra-legal rules, and continues to monitor regulatory and operational developments, including scenario analysis, simulations and evaluation of potential future impacts on its operation, margins, pricing, supply chain and tax credits.

In the financial information of the parent company and consolidated presented, there is no impact of the Tax Reform, since the taxes were calculated in accordance with the legislation in force.

8. Income tax and social contribution

a) Deferred income tax and social contribution

	Deferred assets				Deferred liabilities			
	Parent		Consolidated		Parent		Consolidated	
	03/31/2026	12/31/2025	03/31/2026	12/31/2025	03/31/2026	12/31/2025	03/31/2026	12/31/2025
Income tax loss carryforwards	120,172	111,322	120,172	111,322	-	-	-	-
Social contribution loss carryforwards	43,262	40,076	43,262	40,076	-	-	-	-
Litigation	9,254	30,750	9,254	30,750	-	-	-	-
Expected credit losses	18,300	17,213	18,300	17,213	-	-	-	-
Accrued trade payables (i)	9,324	6,050	9,324	6,050	-	-	-	-
Effects of CPC (06)/IFRS 16	3,541	3,554	3,541	3,554	-	-	-	-
Amortization of the subsidiaries' assets	1,235	1,409	1,235	1,409	-	-	-	-
Effects of CPC (47)/IFRS 15	1,554	1,529	1,554	1,529	-	-	-	-
Estimated inventory loss	2,455	2,249	2,455	2,249	-	-	-	-
Present value adjustments	10,686	8,281	10,686	8,281	-	-	-	-
Other	8,650	8,651	8,650	8,652	-	-	-	-
Goodwill tax amortization (ii)	-	-	-	-	210,317	210,317	210,317	210,317
	228,433	231,084	228,433	231,085	210,317	210,317	210,317	210,317
Total liabilities, net	-	-	-	-	18,116	20,767	18,116	20,767
Income (expenses) from taxes recognized in profit or loss	-	-	-	-	(2,651)	434	(2,651)	434

(i) Payables to service providers are recognized on an accrual basis while no collection documents issued are received for recognition in line item 'Trade payables'..

(ii) Deferred income tax and social contribution amounts derive from the tax benefit involving goodwill on future earnings of the merged companies Allied S.A., Arte Telecom, and Wooza Representações.

Deferred income tax and social contribution were substantially recognized on tax loss carryforwards, primarily in light of the goodwill, interest on capital, and tax incentive deductibility benefits. Pursuant to a technical review on the expected generation of future taxable income prepared by Management, based on feasible, verifiable assumptions, in line with the Company's accounting, management, and budgetary information, deferred tax assets are expected to be realized within no more than ten years.

Allied Tecnologia S.A.

Notes to the condensed interim financial information
For the three-month period ended March 31, 2026 and 2025
(In thousands of Brazilian reais - R\$, unless otherwise stated)

b) Reconciliation of income tax and social contribution

The reconciliation between tax expenses and income from multiplying the accounting profit by the statutory rate for the periods ended March 31, 2026 and 2025 is shown below:

	Parent		Consolidated	
	03/31/2026	03/31/2025	03/31/2026	03/31/2025
Profit before income tax and social contribution	27,338	13,673	27,338	13,673
Statutory rates (25% for income tax and 9% for social contribution)	34%	34%	34%	34%
Income tax and social contribution at statutory rate	(9,295)	(4,649)	(9,295)	(4,649)
“Compete” benefit (i)	6,890	6,316	6,890	6,316
Interest on capital	-	-	-	-
Stock options	(95)	(89)	(95)	(89)
Share of results of investees	149	441	-	-
Earned profit on foreign subsidiary	(149)	(426)	-	-
Other	(151)	(205)	(151)	(190)
Income tax and social contribution expenses for the period	(2,651)	1,388	(2,651)	1,388
Deferred taxes	(2,651)	1,388	(2,651)	1,388
Effective tax rate	(10%)	(10%)	(10%)	(10%)

(i) Benefits from grants are no longer subject eligible for deduction in the calculation of income tax and social contribution, according to Decree Law 14789 of December 29, 2023. As at September 2024, the “Compete Atacadista” benefit began to be classified as a n investment grant linked to the Compete program, and must be excluded from the income tax and social contribution tax base, according to an injunction granted on October 29, 2025.

9. Investments

	03/31/2026			12/31/2025		
	Equity interest - %	Subsidiaries' equity	Investment in the Parent	Equity interest - %	Subsidiaries' equity	Investment in the Parent
Allied Miami	100%	64,288	64,288	100%	67,315	67,315
		64,288	64,288		67,315	67,315

Variation in investments

	03/31/2026	12/31/2025
Balance at the beginning of the period	67,315	59,369
Share of results of investees	439	14,671
Translation adjustments to investments of the foreign subsidiary	(3,466)	(6,725)
Balance at the end of the period	64,288	67,315
Investments - assets	64,288	67,315
	64,288	67,315

Allied Tecnologia S.A.

Notes to the condensed interim financial information
For the three-month period ended March 31, 2026 and 2025
(In thousands of Brazilian reais - R\$, unless otherwise stated)

The financial information on subsidiaries is summarized as follows:

	Allied Miami	
	03/31/2026	12/31/2025
Current assets	116,650	98,895
Noncurrent assets	331	372
Total assets	116,981	99,267
Current liabilities	52,692	31,952
Equity	64,289	67,315
Total liabilities and equity:	116,981	99,267

	Allied Miami	
	03/31/2026	03/31/2025
Gross profit	1,832	2,953
Operating expenses	(1,516)	(1,818)
Finance income	123	161
Profit for the period	439	1,296

10. Leases and rights of use

The Company primarily holds leases of properties, such as physical stores, distribution centers and corporate offices, and the effects arising from IFRS 16/CPC 06 are disclosed in line item 'Leases', in current and noncurrent liabilities, with a balancing item reported in 'Rights of use', in noncurrent assets.

As for lease agreements added in 2026, the Company quoted loans from financial institutions and applied a CDI borrowing cost effective at the time, plus 2.0% per year (2.0% per year as at December 31, 2025), composing the incremental rate, considering each contractual maturity.

The fair values of lease assets and liabilities were broken down as follows:

	Parent		Consolidated	
	03/31/2026	12/31/2025	03/31/2026	12/31/2025
Assets				
Opening balance	57,998	74,993	57,998	74,993
Additions	-	6,114	-	6,114
Remeasurement (a)	(152)	8,757	(152)	8,757
Write-offs	-	(7,414)	-	(7,414)
Depreciation	(6,000)	(24,452)	(6,000)	(24,452)
	51,846	57,998	51,846	57,998
Liabilities				
Opening balance	68,452	88,102	68,452	88,102
Additions	-	6,114	-	6,114
Remeasurement (a)	(152)	8,757	(152)	8,757
Write-offs	-	(8,971)	-	(8,971)
Payments	(8,140)	(34,779)	(8,140)	(34,779)
Interest incurred	2,100	9,229	2,100	9,229
	62,260	68,452	62,260	68,452
Current liabilities	25,206	25,241	25,206	25,241
Noncurrent liabilities	37,054	43,211	37,054	43,211

(a) Remeasurement of the lease amounts on the contractual adjustment date.

Allied Tecnologia S.A.

Notes to the condensed interim financial information
For the three-month period ended March 31, 2026 and 2025
(In thousands of Brazilian reais - R\$, unless otherwise stated)

Maturity schedule of lease liabilities recognized in noncurrent liabilities:

Year	Parent		Consolidated	
	03/31/2026	12/31/2025	03/31/2026	12/31/2025
2027	19,562	21,606	19,562	21,606
2028	9,859	12,179	9,859	12,179
2029	5,603	6,374	5,603	6,374
2030	1,860	2,801	1,860	2,801
2031	170	251	170	251
	37,054	43,211	37,054	43,211

As at March 31, 2026, the Company is a party to 85 lease agreements (85 as at December 31, 2025) recognized as lease transactions.

The Company applied the practical expedient of CVM Resolution 859/20, under which a lessee may elect not to assess whether a benefit granted in a lease contract is a contractual modification and thus account for the resulting changes in payments as profit (loss) for the period, disclosed in note 21.

The Company recognized expenses on variable lease payments, leases of low-value assets and short-term leases in the individual and consolidated interim financial information. Regarding lease agreements of stores and kiosks providing for variable amounts, based on a percentage rate applied to net sales, as contractually determined, expenses amounting to R\$595 were recorded in the period ended March 31, 2026 (R\$758 as at December 31, 2025).

Pursuant to CVM Circular Letter 02/2019, the Company presents lease liability balances considering estimated future payment flows, adjusted for inflation.

Year	Parent and Consolidated		
	Remaining balance	Year	Remaining balance
2026	25,206	1,033	26,239
2027	19,562	743	20,305
2028	9,859	345	10,204
2029	5,604	196	5,800
2030	1,860	65	1,925
2031 onwards	169	5	174
	62,260	2,387	64,647

The sources of information for the market expectation relating to the IPCA rate used above were obtained at the website of the Central Bank of Brazil (BCB), *Focus* bulletin, on the closing of April 10, 2026.

Allied Tecnologia S.A.

Notes to the condensed interim financial information
For the three-month period ended March 31, 2026 and 2025
(In thousands of Brazilian reais - R\$, unless otherwise stated)

11. Intangible assets

Parent

Intangible assets	Annual amortization rate (%)	12/31/2025	Addition	Write-off	Amortization	Transfer	03/31/2026
Software	20	13,483	117	-	(1,523)	886	12,963
Commercial rights	20	441	-	-	(233)	-	208
Trademarks and patents	12.5	66	-	-	(4)	-	62
Goodwill on acquisitions	-	618,580	-	-	-	-	618,580
Customer portfolio	10	13,268	-	-	(1,658)	-	11,610
Points of sale - retail	10	3,960	-	-	(384)	-	3,576
Exclusivity right (a)	10	14,650	-	-	(459)	-	14,191
Other	20	-	886	-	-	(886)	-
Total		664,448	1,003	-	(4,261)	-	661,190

Consolidated

Intangible assets	Annual amortization rate (%)	12/31/2025	Addition	Write-off	Amortization	Transfer	03/31/2026
Software	20	12,710	117	(26)	(1,537)	886	12,150
Commercial rights	20	442	-	-	(235)	-	207
Trademarks and patents	12.5	1,149	-	-	(3)	-	1,146
Goodwill on acquisitions	-	618,580	-	-	-	-	618,580
Customer portfolio	10	13,268	-	-	(1,658)	-	11,610
Points of sale - retail	10	3,960	-	-	(384)	-	3,576
Exclusivity right (a)	10	14,650	-	-	(459)	-	14,191
Other	20	61	886	-	-	(886)	61
Total		664,820	1,003	(26)	(4,276)	-	661,521

(a) Exclusive agreement acquired from a business partner to use our digital tool to sell cellphone carrier plans

12. Trade payables

	Parent		Consolidated	
	03/31/2026	12/31/2025	03/31/2026	12/31/2025
Domestic suppliers	1,130,316	1,060,457	1,130,316	1,060,457
Foreign suppliers	18,018	15,401	69,441	45,975
	1,148,334	1,075,858	1,199,757	1,106,432

13. Trade payables - agreement

The Company entered into agreements with partner banks to structure the prepayment of receivables with its main suppliers. Under such transaction, suppliers extend maturity periods and transfer the right to collect receivables from installment sales of products to the Company's partner financial institutions.

Allied Tecnologia S.A.

Notes to the condensed interim financial information
For the three-month period ended March 31, 2026 and 2025
(In thousands of Brazilian reais - R\$, unless otherwise stated)

In exchange, the suppliers receive the related funds from the banks, without the need to contract credit facilities. These transactions are subject to an interest rate of 1.01% p.a. (1.01% p.a. in 2025) with an average term of 27 days (27 days in 2025).

	Parent and Consolidated	
	03/31/2026	12/31/2025
Without finance cost	4,323	374
	4,323	374

Variations in the Company's trade payables – agreements are broken down as follows:

	Parent and Consolidated	
	03/31/2026	12/31/2025
Opening balance	374	240,072
New commitments	5,438	1,425,040
Principal repayments	(1,489)	(1,666,251)
Interest incurred	-	1,513
	4,323	374

As assessed by Management, the economic substance of the underlying transactions has a financial nature, considering that the advances to suppliers are subject to maturity date changes and interest charged by the financial institution, even if such interest amounts are reimbursed by the suppliers.

14. Borrowings, financing and debentures

Category	Finance charges - weighted average - %	Parent		Consolidated	
		03/31/2026	12/31/2025	03/31/2026	12/31/2025
5 th issue of debentures (a)	CDI + 2,00% p,a,	228,859	228,577	228,859	228,577
6 th issue of debentures (b)	CDI + 2,60% p,a,	196,301	187,875	196,301	187,875
Total		425,160	416,452	425,160	416,452
Current		70,658	62,785	70,658	62,785
Noncurrent		354,502	353,667	354,502	353,667

Variations in the Company's borrowings are as follows:

	Parent		Consolidated	
	03/31/2026	12/31/2025	03/31/2026	12/31/2025
Opening balance	416,452	505,728	416,452	505,728
New borrowings	-	-	-	40,818
Payment of debt issuance costs	-	(3,646)	-	(3,646)
Principal repayments	-	(108,418)	-	(149,009)
Interest payments	(9,127)	(56,716)	(9,127)	(56,815)
Interest incurred	17,835	79,504	17,835	79,603
Balance sheet translation effects	-	-	-	228
	425,160	416,452	425,160	416,452

(a) On May 26, 2022, the fifth issue of simple, nonconvertible debentures was approved, in the amount of R\$296,000, represented by 296,000 debentures issued at the unit par value of R\$1. Interest amounts will be paid on a quarterly basis, beginning August 26, 2022.

Allied Tecnologia S.A.

Notes to the condensed interim financial information
For the three-month period ended March 31, 2026 and 2025
(In thousands of Brazilian reais - R\$, unless otherwise stated)

The final maturity of debentures will be within 60 months, with quarterly settlements and grace period of 24 months, according to the amortization table included in the indenture, with principal repayments beginning on May 26, 2024 and maturing on May 26, 2027.

In order to ensure full compliance with all obligations assumed before Creditors, the Company undertook to maintain at least 30% of the outstanding balance of debentures in bank slips falling due in the restricted accounts opened at Banco do Brasil (Collaterals).

The debentures agreement requires maintaining a net debt-to-EBTIDA ratio lower than or equal to 2.5 times for each fiscal year.

On December 26, 2023, the Company made an optional extraordinary repayment of 15.5405% of the nominal unit balance of the debenture. Additionally, the Company elected to postpone the remaining debt balance of R\$250,000, which resulted in a change in the interest rate from 2.00% to 2.22% per year. As part of this adjustment, there was also a change in the final maturity of the debentures, which will occur within 60 months, with quarterly settlements with a grace period of 18 months, according to the amortization table provided for in the deed of issue, with principal beginning to be amortized on September 26, 2025, the postponement does not change the other contractual clauses.

On August 13, 2025, the Company elected to postpone the remaining debt balance of R\$233,333, which resulted in a change in the interest rate from 2.22% to 2.00% per year. As a part of this adjustment, the final maturity of debentures was also changed from December 26, 2028 to June 26, 2030. The vesting period to complete the Optional Full Early Redemption and Optional Special Repayment was also changed and can be carried out by the Issuer as from the sixty-first (61st) month onwards.

- (b) On December 6, 2023, the sixth issue of simple, nonconvertible debentures was approved, in the amount of R\$225,000, represented by 225,000 debentures issued at the unit par value of R\$1. Interest amounts will be paid on a quarterly basis, beginning September 15, 2024.

The final maturity of debentures will be within 60 months, with semiannual settlements and grace period of 24 months, according to the amortization table included in the indenture, with principal repayments on December 15, 2025 and maturing on December 15, 2028

In order to ensure full compliance with all obligations assumed before Creditors, the Company undertook to maintain at least 30% of the outstanding balance of debentures in bank slips falling due in the restricted accounts opened at Banco Bradesco (Collaterals).

The debentures agreement requires maintaining a net debt-to-EBTIDA ratio lower than or equal to 2.5 times for each fiscal year, from December 31, 2023 to the maturity date.

For the debentures, the trustee is responsible for checking the calculations submitted by the Company's Management after the disclosure of the audited financial statements. The calculation of covenants applicable to the financial statements for December 31, 2025 was checked in April 2026, without any qualifications, whereas the Company complied with all covenants set out in the relevant agreements

Allied Tecnologia S.A.

Notes to the condensed interim financial information
For the three-month period ended March 31, 2026 and 2025
(In thousands of Brazilian reais - R\$, unless otherwise stated)

The long-term payment schedule of borrowings and financing is as follows:

Maturity year	Parent and Consolidated	
	03/31/2026	12/31/2025
2027	115,627	114,792
2028	132,922	132,922
2029	70,640	70,640
2030	35,313	35,313
Total noncurrent assets	354,502	353,667

15. Related parties

Due from related parties

	Parent		Consolidated	
	03/31/2026	12/31/2025	03/31/2026	12/31/2025
Miami LLC (i)	1,247	1,247	-	-
Receivables from shareholders (ii)	15	154	15	154
Total current	1,262	1,401	15	154

- (i) Provision of shared services.
(ii) Receivables related to the purchases of stock options.

The movement of related parties of the Company occurred as follows.:

	Parent		Consolidated	
	03/31/2026	12/31/2025	03/31/2026	12/31/2025
Opening balances	1,401	1,247	154	-
Additions	1,872	3,177	1,872	3,177
Receivables	(2,011)	(3,023)	(2,011)	(3,023)
	1,262	1,401	15	154

Compensation of key management personnel

The aggregate amount of compensation and benefits granted to officers, directors and members of statutory committees for services provided in their respective areas of expertise was R\$9,302 for the period ended March 31, 2026 (R\$23,052 for the year ended December 31, 2025). In 2024, the Board of Directors approved a retention package for certain executives, aligned with the Company's long-term strategic planning. Therefore, the retention amount recognized in 2026 was R\$2,601, already included in the total reported above (R\$2,838 as at December 31, 2025).

Allied Tecnologia S.A.

Notes to the condensed interim financial information
For the three-month period ended March 31, 2026 and 2025
(In thousands of Brazilian reais - R\$, unless otherwise stated)

16. Provision for lawsuits

In the ordinary course of business, the Company is exposed to certain contingencies and risks, which include tax, labor and civil lawsuits. The Company's Management recognized a provision for risks underlying lawsuits assessed as probable losses, which is the best estimate of future cash disbursement, based on its legal counsel's opinion. The provisions for lawsuits are broken down as follows:

Lawsuits assessed as probable losses	03/31/2026	12/31/2025
Tax (a)	52,149	118,297
ICMS-DIFAL – 2021	9,010	71,110
ICMS-DIFAL – 2022	6,693	11,449
ICMS-DIFAL – 2023	36,446	35,738
Labor	13,765	15,022
Civil	4,444	4,310
Total	70,358	137,629
(-) Payments through judicial deposits – ICMS DIFAL 2022	(6,693)	(11,449)
(-) Payments through judicial deposits – ICMS DIFAL 2023	(36,446)	(35,738)
(-) Labor judicial deposits	(244)	(2,908)
Lawsuits net of escrow deposits	26,975	87,534

a) Tax lawsuits

ICMS-DIFAL (FY 2021)

On February 24, 2021, the STF issued a decision determining that the payment of certain amounts referring to interstate ICMS rate differences ("ICMS-DIFAL") would not be mandatory. In light of this decision, the Company filed writs of mandamus on February 26, 2021 and, given the likelihood of possible losses at the time, it deposited ICMS-DIFAL amounts in escrow and received favorable preliminary injunctions to suspend such deposits.

The Company elected not to recognize the tax expenses on ICMS-DIFAL in its financial statements beginning February 2021.

In December 2021, the STF decided that only entities that had filed lawsuits up to February 24, 2021 would be entitled to such non-mandatory payment. Considering the STF's decision, the Company recognized a provision for probable losses in the amount of R\$69,696 (R\$71,829 as at December 31, 2024).

ICMS-DIFAL (FY 2022)

On February 8 and 9 and April 11, 2022, the Company filed writs of security and started to deposit in escrow the ICMS-DIFAL amounts for 2022 to all Brazilian states, based on the aforesaid STF's judgment.

The Company, together with its legal counsel, reassessed the issue and reversed part of the provision, amounting to R\$ 59,711 to profit or loss. The ICMS-DIFAL obligations, totaling R\$ 6,693 (R\$ 11,449 as at December 31, 2025), linked to a judicial deposit in the same amount, remain recognized in liabilities and are stated on a net basis in the line item 'Lawsuits'. The cases that were closed were decided unfavorably to Allied, resulting in the conversion of the deposits into income in favor of the States.

ICMS-DIFAL (FY 2023)

On February 9 and 15, 2023, the Company filed writs of security for some states and started to deposit in escrow the ICMS-DIFAL amounts corresponding to the period from January to July 2023.

The Company will maintain the obligations with ICMS-DIFAL recorded in its liabilities, totaling R\$36.446 (R\$35,738 as at December 31, 2025), and with a judicial deposit in the same amount, stated on a net basis in the line item 'Lawsuits'.

Allied Tecnologia S.A.

Notes to the condensed interim financial information
For the three-month period ended March 31, 2026 and 2025
(In thousands of Brazilian reais - R\$, unless otherwise stated)

No provision is required for lawsuits assessed as possible losses by Management and its legal counsel, involving the following estimated amounts:

Lawsuits assessed as possible losses	03/31/2026	12/31/2025
Tax	310,578	127,349
Labor/social security	42,314	42,599
Civil	3,637	4,618
Total	356,529	174,566

Tax

The main possible tax contingencies are:

- tax assessment notices issued by the Federal Revenue Service on account of challenges concerning the offsets made and undue deduction of trade discounts from revenues, totaling R\$34,857 (R\$34.160 as at December 31, 2025);
- tax assessment notice issued by the State of Espírito Santo in 2024 for the collection of ICMS, including a penalty, related to the shipment of goods to the Manaus Free Trade Zone and Free Trade Areas without proof of localization, amounting to R\$62,871 (R\$68,958 as at December 31, 2025);
- tax assessment notice issued for the collection of Reverse Charge State VAT (ICMS-ST), corresponding to the period from July 2018 to March 2021, on account of the nonpayment of such tax on domestic sales, amounting to R\$9,895 (R\$9,631 as at December 31, 2025).
- On April 9, 2026, the Company received a notice of violation regarding the requirement to pay PIS and COFINS taxes on discounts granted by suppliers, for the period from January to December 2022, totaling R\$ 188,255. Based on the assessment of legal advisors, the risk of loss was classified as possible.

Other possible tax contingencies that deal with various tax issues, relating to discussions regarding the collection of tax debt certificates (CDAs) determined in administrative proceedings, ICMS, ICMS-ST, compensation of IRRF credits and fines for late delivery of the EFD, are spread over the amount of R\$ 14,700 (R\$ 14,600 as at December 31, 2025).

Labor

The labor lawsuits represent various types of labor lawsuits (payment of overtime and severance pay) that are at different procedural stages. The main possible labor contingency is a lawsuit to set aside social security contributions, income tax and its alleged fine for not withholding on alleged income from work when exercising stock options of R\$19,700 (R\$18.149 as at December 31, 2025). Other small labor and social security lawsuits assessed as possible losses that address other labor and social issues total R\$ 22,614 (R\$ 24,450 as at December 31, 2025).

Allied Tecnologia S.A.

Notes to the condensed interim financial information
For the three-month period ended March 31, 2026 and 2025
(In thousands of Brazilian reais - R\$, unless otherwise stated)

16.1. Escrow deposits

	Parent/Consolidated	
	03/31/2026	12/31/2025
Tax – DIFAL 2021 (i)	9,010	71,110
Tax – DIFAL 2022 (ii)	81,350	79,777
Social security (iii)	19,700	18,149
Other	3,262	2,929
	113,322	171,965

The Company and its subsidiaries made the following escrow deposits:

- (i) Deposits including provisions related to the ICMS-DIFAL- 2021-related tax lawsuit.
- (ii) Deposits without the corresponding provisions for 2022 for which there are ongoing recovery proceedings with the relevant States;. Deposits without the corresponding provisions: lawsuit challenging the collection of taxes levied on the exercise of stock options under the stock option plan.

17. Other liabilities

Lender	Parent		Consolidated	
	03/31/2026	12/31/2025	03/31/2026	12/31/2025
Cost on sales	18,065	11,325	18,065	11,325
Advance sales	724	103	724	103
Other	516	970	451	970
Total other liabilities	19,305	12,398	19,240	12,398

18. Equity

a) Share capital

In 2026, the Board of Directors approved a capital increase with the consequent issue of new book-entry, registered, common shares without par value, fully subscribed and paid in, as a result of the exercise of stock options, as shown below:

Date	Shares	Capital
Opening balance	94,930,925	849,923
01/06/2026	121,047	292
02/18/2026	638,815	1,297
02/26/2026	149,702	331
Balance as at March 31, 2026	95,840,489	851,843

As at March 31, 2026, fully paid-in capital is R\$ 851,843 (R\$ 849,923 in 2025), represented by 95,840,489 registered common shares, without par value, within the authorized capital limit set out in the Company's bylaws.

On April 6, 2026, the Board of Directors approved increases in Share Capital totaling R\$ 249, with the consequent issuance of 121,047 new common, nominative, book-entry shares with no par value, fully subscribed and paid in, due to the exercise of stock purchase options. The Company's current share capital is R\$ 852,092, divided into 95,961,536 shares, all of which are common, nominative shares with no par value, and is within the limit of authorized capital in the Company's bylaws.

The Company is authorized to increase capital by up to 100,000,000 new common shares, out of which 16,339,901 shares have already been issued, with a remaining number of 83,660,099 authorized shares to be issued. The total limit comprises 179,621,635 common shares, regardless of any amendment to the bylaws, pursuant to article 168 of the Brazilian Corporate Law.

Allied Tecnologia S.A.

Notes to the condensed interim financial information
For the three-month period ended March 31, 2026 and 2025
(In thousands of Brazilian reais - R\$, unless otherwise stated)

b) Earnings reserve

The earnings reserve is duly supported by article 47 of the Company's Bylaws. In accordance with article 199 of Law 6404/76, the earnings reserve balance is limited to capital, whereas any excess amount should be used for capital increase or dividend distribution purposes.

The legal reserve is set up annually by allocating 5% of profit for the year, adjusted as prescribed by law, and cannot exceed 20% of capital. The legal reserve is aimed at ensuring the integrity of capital and can only be utilized to offset losses or increase capital.

As prescribed by law, investment grants comprise the ICMS tax incentives granted by the State of Espírito Santo (Compete) and Minas Gerais (Sectoral Tax Treatment, or TTS/E-commerce) which benefit the Company's operations in these States. Before Law 14789 of December 2023, at the end of the fiscal year, the amount of this incentive that was not subject to income tax and social contribution was recorded in a specific reserve account, the balance of which could only be used for capital increases or offset of losses, and could not be distributed or transferred to partners or shareholders.

As at March 31, 2026, the earnings reserve totaled R\$682,561 (R\$720,204 as at December 31, 2025).

c) Dividends and interest on capital

Pursuant to the Company's bylaws, after the legal deductions and recognition of a legal reserve, profit for the year shall be allocated as resolved at a General Shareholders' Meeting, conferring upon shareholders the right to receive mandatory minimum dividends equivalent to 25% of profit for the year.

Interim dividends and interest on capital are incorporated into the mandatory minimum dividends, as set out in article 46 of the Company's Bylaws.

The variations in dividends interest on capital are as follows:

	Consolidated	
	03/31/2026	12/31/2025
Opening balance	37,658	116,048
Interest on capital	-	109,713
Payments	(37,319)	(182,270)
IRRF payments using tax credits	(263)	(5,862)
Forfeited dividends	-	(9)
Other	-	39
Dividends and interest on capital payable	76	37,658

On August 12, 2025, the Company's Board of Directors approved the proposal to pay interest on capital related to the 2024 equity ("New interest on capital"), in the gross amount of R\$69,713.

On December 15, 2025, the Company's Board of Directors approved the proposal to pay interest on capital related to the 2025 equity ("New Interest on Equity"), in the gross amount of R\$40,000.

Allied Tecnologia S.A.

Notes to the condensed interim financial information
For the three-month period ended March 31, 2026 and 2025
(In thousands of Brazilian reais - R\$, unless otherwise stated)

19. Net sales revenue

	Parent		Consolidated	
	03/31/2026	03/31/2025	03/31/2026	03/31/2025
Product sales	1,324,185	1,256,147	1,401,543	1,413,933
Service revenue	17,255	14,861	17,255	14,861
Sales returns and cancelations	(18,763)	(6,729)	(18,763)	(8,683)
Discounts and rebates on sales	(32,284)	(19,318)	(32,797)	(19,771)
Nonperforming sales	201	1,843	201	1,843
Taxes on sales	(208,001)	(205,048)	(208,001)	(205,048)
Net sales revenue	1,082,593	1,041,756	1,159,438	1,197,135

Net revenue by operation is broken down as follows:

	Controladora		Consolidado	
	03/31/2026	03/31/2025	03/31/2026	03/31/2025
Brazilian operation	1,082,593	1,041,756	1,082,593	1,041,756
Foreign operations	-	-	76,845	155,379
Net sales revenue	1,082,593	1,041,756	1,159,438	1,197,135

20. Cost of sales

	Parent		Consolidated	
	03/31/2026	03/31/2025	03/31/2026	03/31/2025
Cost of sales	(1,029,871)	(1,028,248)	(1,105,938)	(1,202,713)
Discounts obtained from suppliers	109,124	135,278	110,575	158,450
Personnel expenses	(2,290)	(1,911)	(2,290)	(1,911)
Depreciation and amortization	(1,433)	(1,735)	(1,433)	(1,735)
Storage	(1,185)	(1,128)	(1,582)	(2,261)
Other costs	(745)	(545)	(745)	(545)
	(926,400)	(898,289)	(1,001,413)	(1,050,715)

21. Selling expenses

	Parent		Consolidated	
	03/31/2026	03/31/2025	03/31/2026	03/31/2025
Personnel expenses	(25,770)	(27,353)	(26,331)	(27,957)
Commissions and sales representations	(18,572)	(17,283)	(18,572)	(17,283)
Losses on granted credits	(1,646)	(5,947)	(1,646)	(5,947)
Depreciation	(6,042)	(7,473)	(6,042)	(7,473)
Freight and hauling	(7,832)	(8,325)	(7,832)	(8,325)
Card management fee	(6,646)	(5,913)	(6,646)	(5,913)
Occupancy expenses	(4,289)	(4,688)	(4,289)	(4,688)
Rental expenses	(972)	(1,191)	(972)	(1,191)
Marketing expenses	(2,435)	(1,834)	(2,435)	(1,834)
Collection expenses	(1,737)	(1,689)	(1,994)	(2,104)
Expected credit losses	(3,197)	(1,986)	(3,197)	(1,986)
Rent discounts (note 10)	259	666	259	666
Other selling expenses	(1,010)	(1,650)	(1,046)	(1,709)
	(79,889)	(84,666)	(80,743)	(85,744)

Allied Tecnologia S.A.

Notes to the condensed interim financial information
For the three-month period ended March 31, 2026 and 2025
(In thousands of Brazilian reais - R\$, unless otherwise stated)

22. General and administrative expenses

	Parent		Consolidated	
	03/31/2026	03/31/2025	03/31/2026	03/31/2025
Personnel expenses	(16,873)	(13,614)	(16,901)	(13,645)
Expenses on outside services	(4,154)	(4,748)	(4,154)	(4,748)
Depreciation and amortization	(3,067)	(3,660)	(3,088)	(3,693)
Occupancy expenses	(329)	(377)	(329)	(377)
Expenses on asset insurance	(794)	(695)	(1,237)	(1,216)
Court costs and contingencies	(2,557)	426	(2,557)	426
Other general and administrative expenses	(1,517)	(1,827)	(1,687)	(1,983)
	(29,291)	(24,495)	(29,953)	(25,236)

23. Other operating income (expenses)

	Parent		Consolidated	
	03/31/2026	03/31/2025	03/31/2026	03/31/2025
Recovery of ICMS	-	2,744	-	2,744
Fines and infractions	(2)	(299)	(2)	(299)
Gain (loss) on insurance claims	33	49	33	49
Gain (loss) on sale/wrote-off of property, plant and equipment	(28)	(50)	(28)	(50)
Other operating income (expenses)	737	(275)	737	(275)
	740	2,169	740	2,169

24. Finance income (costs)

	Parent		Consolidated	
	03/31/2026	03/31/2025	03/31/2026	03/31/2025
Interest and fines	(1,259)	(4,476)	(1,318)	(4,476)
Interest on debentures and financing	(17,921)	(17,779)	(17,921)	(17,779)
Inflation adjustments and exchange losses	(25)	(160)	(25)	(160)
Lease interest	(2,100)	(2,430)	(2,100)	(2,430)
Adjustment to presente value	(7,074)	(2,273)	(7,074)	(2,273)
Other finance costs	(1,184)	(673)	(1,183)	(751)
Finance costs	(29,563)	(27,791)	(29,621)	(27,869)
Income from short-term investments	5,226	2,871	5,407	2,872
Interest receivable	3,452	811	3,452	1,049
Inflation adjustments and exchange gains	31	-	31	-
Other finance income/costs	-	11	-	11
Finance income	8,709	3,693	8,890	3,932
Finance income (costs)	(20,854)	(24,098)	(20,731)	(23,937)

Allied Tecnologia S.A.

Notes to the condensed interim financial information
For the three-month period ended March 31, 2026 and 2025
(In thousands of Brazilian reais - R\$, unless otherwise stated)

25. Financial risk management

The Company conducts transactions involving financial instruments, all of which are recorded in balance sheet accounts, for the purpose of maintaining its investment capacity and growth strategy.

a) The main financial assets and financial liabilities are classified by category:

	Parent		Consolidated	
	03/31/2026	12/31/2025	03/31/2026	12/31/2025
<u>Financial assets</u>				
Financial assets measured at amortized cost:				
Cash and cash equivalents	229,054	329,578	290,420	375,871
Trade receivables	1,133,834	1,065,362	1,147,262	1,075,102
Related parties	1,262	1,401	15	-
Total	1,364,150	1,396,341	1,437,697	1,450,973
<u>Financial liabilities</u>				
Financial liabilities measured at amortized cost:				
Trade payables	1,148,334	1,075,858	1,199,757	1,106,432
Trade payables - agreement	4,323	374	4,323	374
Borrowings, financing and debentures	425,160	416,452	425,160	416,452
Total	1,577,817	1,492,684	1,629,240	1,523,258

b) Financial instruments fair value classification and methodology

Measurement methods

The individual and consolidated interim financial information has been prepared using the historical cost, except for certain financial assets and financial liabilities measured at fair value.

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market players at the measurement date.

Based on the hierarchy set out in CPC 46, fair value can be measured based on the following criteria:

- Level 1: prices quoted (unadjusted) in active markets for identical assets or liabilities.
- Level 2: inputs that are observable for the asset or liability, either directly (i.e., as prices) or indirectly (i.e., derived from prices), except for quoted prices included in Level 1.
- Level 3: inputs for the asset or liability that are not based on observable market data (unobservable inputs).

No assets or liabilities measured at fair value were reclassified among the different levels as at March 31, 2026 and 2025.

b) General considerations

The Company and its subsidiaries are exposed to the following risks arising from the use of financial instruments:

- Credit risk; Liquidity risk; Market risk; Operational risk.

Allied Tecnologia S.A.

Notes to the condensed interim financial information
For the three-month period ended March 31, 2026 and 2025
(In thousands of Brazilian reais - R\$, unless otherwise stated)

25.1. Credit risk

Credit risk is the risk of the Company and its subsidiaries incurring financial losses if a customer or counterparty to a financial instrument fails to perform its contractual obligations, which arises from mainly its subsidiaries' trade receivables.

The Company's and its subsidiaries' exposure to credit risk is influenced mainly by the individual characteristics of each customer. The Company and its subsidiaries established a credit policy that requires an individual review of the credit rating of every new customer before standard payment terms and conditions are offered.

The Company has a very diversified customer portfolio with low concentration level. The Company recognizes estimated credit loss that represents its best estimate of trade receivables (see note 5). The main component is specific and related to significant individual risks.

The Company is exposed to the credit risks arising from financial institutions. In order to mitigate such exposure and the concentration risk, the Company invests its cash and cash equivalents in different investment options and financial institutions, such as banks or securities of several natures.

As at March 31, 2026, the maximum exposure relating to cash and cash equivalents, short-term investments, securities and trade receivables is as follows:

i) Cash and cash equivalents

	Parent		Consolidated	
	03/31/2026	12/31/2025	03/31/2026	12/31/2025
Banks	12,446	14,735	57,806	44,334
Short-term investments	216,608	314,843	232,614	331,537
	229,054	329,578	290,420	375,871

ii) Trade receivables

	Parent		Consolidated	
	03/31/2026	12/31/2025	03/31/2026	12/31/2025
Trade receivables	1,133,834	1,065,362	1,147,262	1,075,102
	1,133,834	1,065,362	1,147,262	1,075,102

25.2. Liquidity risk

Liquidity risk is the risk that the Company and its subsidiaries may face difficulties in performing the obligations associated with their financial liabilities that are settled through payment in cash or using another financial asset. The approach of the Company and its subsidiaries in managing liquidity is to ensure, to the maximum extent possible, that they will have sufficient liquidity to perform their obligations when they are due, under normal conditions, without incurring unacceptable losses or risk of damaging the reputation of the Company and its subsidiaries.

Allied Tecnologia S.A.

Notes to the condensed interim financial information
For the three-month period ended March 31, 2026 and 2025
(In thousands of Brazilian reais - R\$, unless otherwise stated)

The table below shows in detail the maturity of the contracted financial liabilities:

As at March 31, 2026	Parent				Total
	Up to 1 year	Up to 2 years	3 to 5 years	Over 5 years	
Trade payables	1,148,334	-	-	-	1,148,334
Trade payables - agreement	4,323	-	-	-	4,323
Leases	31,737	23,272	19,912	174	75,095
Borrowings, financing and debentures	130,304	165,754	303,922	-	599,980
	1,314,698	189,026	323,834	174	1,827,732

As at March 31, 2026	Consolidated				Total
	Up to 1 year	Up to 2 years	3 to 5 years	Over 5 years	
Trade payables	1,199,757	-	-	-	1,199,757
Trade payables - agreement	4,323	-	-	-	4,323
Leases	31,737	23,272	19,912	174	75,095
Borrowings, financing and debentures	130,304	165,754	303,922	-	599,980
	1,366,121	189,026	323,834	174	1,879,155

Typically, the Company and its subsidiaries ensure that they generate cash in an amount sufficient to meet expected operating expenses, including meeting financial obligations; this excludes the potential impact of extreme circumstances that cannot reasonably be foreseen, such as natural disasters.

25.3. Market risk

i) Interest rate risk

This risk arises from the possibility of the Company incurring losses due to fluctuation in interest rates that increase finance costs on borrowings and financing, or reduce income from short-term investments. The Company continuously monitors the volatility of market interest rates. In order to mitigate the possible impacts arising from fluctuations in interest rates, the Company and its subsidiaries adopt the policy of maintaining their funds invested in instruments indexed to the CDI. Historically, the Company has been obtaining satisfactory results in relation to such risk mitigation goals.

ii) Foreign exchange risk

The Company's functional currency is the Brazilian real (BRL), the same currency in which the accounting information is prepared and presented.

The Company is exposed to the risk of exchange rate fluctuation of foreign currencies (mostly USD) against the Brazilian real (BRL).

Such exposure is related to the direct import of goods from its foreign suppliers for which the balance of trade payables as at March 31, 2026 is R\$18,018. Monetary assets and liabilities denominated in foreign currency are translated into the presentation currency (BRL) at the exchange rate prevailing at the balance sheet date. Gains and losses arising on the adjustment of these assets and liabilities verified between the prevailing exchange rate on the transaction date and the balance sheet dates are recognized as income or expenses.

Allied Tecnologia S.A.

Notes to the condensed interim financial information
For the three-month period ended March 31, 2026 and 2025
(In thousands of Brazilian reais - R\$, unless otherwise stated)

iii) Sensitivity analysis

The table below shows the sensitivity analysis for financial instruments, describing the risks that may result in material losses for the Company using the most probable scenario, according to an assessment made by Management for a twelve-month period. Additionally, two other scenarios are provided showing a 25% and 50% stress at the probable scenario variable considered, respectively (possible and remote scenarios).

Based on projections disclosed by financial institutions, CDI projections were obtained for assessing the monetary impacts in the probable scenario.

Based on this scenario, 25% and 50% stresses were calculated for the exposure to the financial assets and financial liabilities indexed to the exchange rate fluctuation of the US dollar and CDI, as follows:

25.4. Interest rate risk

Transaction	Index	Risk	Parent and Consolidated			
			Balance at 03/31/2026	Probable scenario	Possible scenario	Remote scenario
Financial assets						
Short-term investments	100% of CDI	CDI decrease	216,608	243,142	236,509	229,875
Total			216,608	243,142	236,509	229,875
Gain				26,534	19,901	13,267
Financial liabilities						
Borrowings, financing and debentures	100% of CDI	CDI increase	425,160	477,242	490,263	503,283
Total			425,160	477,242	490,263	503,283
(Loss)				(52,082)	(65,103)	(78,123)
Exchange rate risk						
Transaction	Index	Risk	Parent and Consolidated			
			Balance at 03/31/2026	Probable scenario	Possible scenario	Remote scenario
Financial liabilities						
Foreign trade payables	USD	US\$ appreciation	18,018	12,775	15,969	19,163
Total			18,018	12,775	15,969	19,163
(Loss)				5,243	(2,049)	(1,145)

The sources of information were 12.25% p.a., for interest rates and R\$5.22, for the exchange rate, obtained at the website of the Central Bank of Brazil (BCB), Focus bulletin, on the closing of April 10, 2026.

25.5. Operational risk

Operational risk is the risk of direct or indirect losses arising from different causes related to the processes, personnel, technology and infrastructure of the Company and its subsidiaries and external factors, except credit, market and liquidity risks, such as those arising from legal and regulatory requirements and from generally accepted corporate behavior standards. The Company's and its subsidiaries' objective is to manage the operational risk and service quality risk to avoid any financial losses and damages to the Company's and its subsidiaries' reputation.

Allied Tecnologia S.A.

Notes to the condensed interim financial information
For the three-month period ended March 31, 2026 and 2025
(In thousands of Brazilian reais - R\$, unless otherwise stated)

26. Insurance

The Company and its subsidiaries have the policy of insuring the assets exposed to risks in amounts considered sufficient to cover potential losses, taking into consideration the nature of their activities. The insurance against operational risks is as follows:

	Controladora		Consolidado	
	03/31/2026	12/31/2025	03/31/2026	12/31/2025
Directors and Officers (D&O) liability	40,000	40,000	40,000	40,000
Civil liability for professionals	2,000	2,000	2,000	2,000
Operational risks	51,783	51,783	51,783	51,783
Credit insurance (a)	468,000	488,000	499,313	521,011
Property insurance	625,566	625,566	771,693	779,617
Performance bond	85,574	85,574	85,574	85,574
Insurance for other risks	30,000	30,000	45,656	46,505
	1,302,923	1,322,923	1,496,019	1,526,490

- a) The insurance deductible amount for selected customers is 10%, i.e., customers whose credit ratings were previously determined by the insurance company. The insurance deductible amount for other customers is 20%, limited to a maximum credit of R\$500.

27. Earnings per share

a) Basic earnings per share

Basic earnings per share are calculated by dividing the profit attributable to the Company's shareholders by the weighted average number of common shares, as shown below:

	Parent and Consolidated	
	03/31/2026	03/31/2025
Profit for the period	24,687	15,061
Total weighted number of shares	95,773,328	95,773,328
Basic earnings per share (in R\$)	0.2578	0.1573

b) Diluted earnings per share

Diluted earnings per share are calculated by adjusting the weighted average number of outstanding common shares to assume the conversion of all potentially dilutive common shares. The Company has a stock option plan with potential grant of 3,201,644 stock options and its potential total dilution is represented by 99,047,034 stock options, already including the initial grant.

	Parent and Consolidated	
	03/31/2026	03/31/2025
Profit for the period	24,687	15,061
Total weighted number of shares and vested options	99,047,034	99,047,034
Diluted earnings per share (in reais)	0.2492	0.1521

Allied Tecnologia S.A.

Notes to the condensed interim financial information
For the three-month period ended March 31, 2026 and 2025
(In thousands of Brazilian reais - R\$, unless otherwise stated)

28. Noncash transactions

Transactions without cash disbursement, as shown below:

	Parent		Consolidated	
	03/31/2026	03/31/2025	03/31/2026	03/31/2025
Trade payables (new agreements)	5,438	368,687	5,438	368,687
Lease remeasurements	(152)	1,709	(152)	1,709