Biomm S.A.
Interim Financial Statements, individual and consolidated, as of June 30, 2026

Quarterly Financial Information – ITR as of June 30th, 2026

Contents

Management Report

Biomm S.A. ("Biomm" or the "Company"; B3: "BIOM3") announces its results for the three- and six-month periods ended June 30, 2026.

This document was prepared based on the individual and consolidated interim financial information (ITR) for the quarter ended June 30, 2026 of Biomm S.A., prepared in accordance with Technical Pronouncement CPC 21 (R1) – Interim Financial Reporting and with International Standard IAS 34 – Interim Financial Reporting issued by the International Accounting Standards Board (IASB), as well as presented in a manner consistent with the rules issued by the Brazilian Securities and Exchange Commission (CVM) applicable to the preparation of interim financial information (ITR), accompanied by the independent auditors' review report.

Management Message

The first half of 2026 consolidates Biomm S.A.'s growth and profitability trajectory, which began in the last quarter of 2025 and has been sustained consistently through 2026. We closed the period with net income of R$11.5 million, a direct reflection of the maturation of our biotechnology platform and the effectiveness of the execution of our strategic and operational plans.

Biomm's strategic relevance within the Brazilian healthcare system continued to strengthen throughout this period. We maintained and expanded the supply of biopharmaceuticals to the private and public markets, serving a diversified customer base ranging from pharmacy chains and local distributors to the Ministry of Health, through centralized purchases and the Partnerships for Productive Development (PDPs). This diversification contributes to the resilience of our business model.

The results achieved reinforced Biomm's position as a strategic company in the supply of insulin to Brazil, with revenue predictability supported by supply and technology transfer contracts spanning 10 years, as part of the partnership with the Ministry of Health, backed by robust legislation.

Operationally, 1H26 was marked by strong growth and efficiency gains: consolidated net revenue expanded 172% compared to the same period of the prior year, while we maintained strict financial discipline, limiting the growth of operating expenses to 19%. Growth in the half was especially driven by the second quarter, in which consolidated net revenue grew 229% compared to 2Q25.

Austere management allowed gross profit to grow 334% in the half, with the optimization of the fixed cost structure resulting in EBITDA of R$23.5 million — a figure more than 7 times higher than the EBITDA for all of 2025. This result highlights the inflection point BIOMM is currently experiencing, with growth that leverages the already-established cost structure and allows for disproportionate increases in profitability. EBITDA generated over the last two consecutive audited half-years (2H25 and 1H26) already totals R$50 million, and we reaffirm the previously disclosed target of reaching EBITDA of between R$90 million and R$100 million in 2026.

Financial discipline was also reflected in positive consolidated operating cash generation of R$3.6 million for the half, which represents a significant reversal compared to the operating cash consumption of R$58.9 million in 1H25. Cash generation contributed to strengthening our capital structure, through a 26.7% reduction in the Company's consolidated gross debt, from R$96.6 million in December 2025 to R$70.8 million in June 2026.

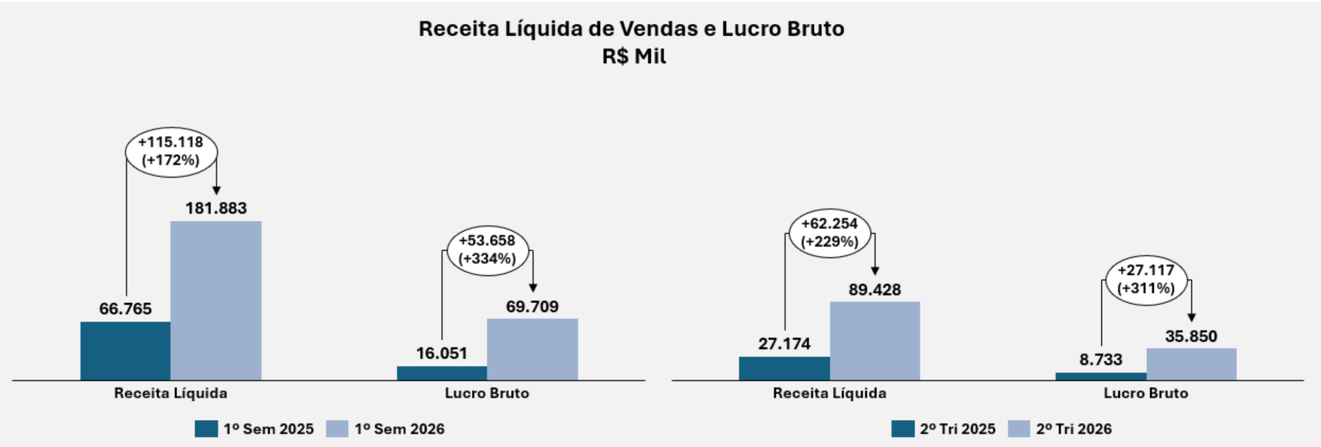
These results confirm the Company's trajectory of operational excellence, with the lowest leverage ratio in its history, indicating healthy indebtedness relative to its EBITDA-generating capacity.

Outlook and Commitments

The first half of 2026 demonstrates that Biomm has entered an important cycle of sustainable growth. The structural advances of recent years, which included investments to operationalize our manufacturing facility and establish long-term partnerships, are generating consistent results and creating a solid foundation for future expansion.

Today we are already the leading supplier of human and glargine insulin to the Brazilian healthcare system. While we expand our share in this relevant market segment, our team is working to expand the Company's operations into other therapeutic areas, leveraging the already-established structure for licensing, production and commercialization of biopharmaceuticals, to build the platform that will continue to broaden the Brazilian population's access to highly complex therapies, in both the private and public markets.

Financial Performance



<u>Net Revenue</u>

In the first half of 2026 (1H26), the Company recorded consolidated net revenue of R$181.8 million, representing growth of 172% (R$66.7 million reported in the same period of 2025). Performance was driven by the solid execution of the Partnerships for Productive Development (PDP), notably Wosulin®, which accounted for 61.4% of total net revenue, followed by sales of Glargilin® in the private market (distributors and pharmacy chains), which accounted for a further 37.8% of revenue.

Glargilin®'s share of net revenue for the half (37.8%) includes the resumption of sales via the Partnership for Productive Development (PDP) in June. The official publication of the annual supply schedule occurred in May, authorizing deliveries of Glargilin® to Fiocruz / Bio-Manguinhos only at the end of 2Q26. With recurring deliveries scheduled for every month of the second half, the drug will gain representativeness and drive total revenue starting in 3Q26.

<u>Gross Profit and Margin</u>

<u>Consolidated gross profit totaled R$69.9 million in 1H26, an increase of 334% over the R$16.1 million generated</u>

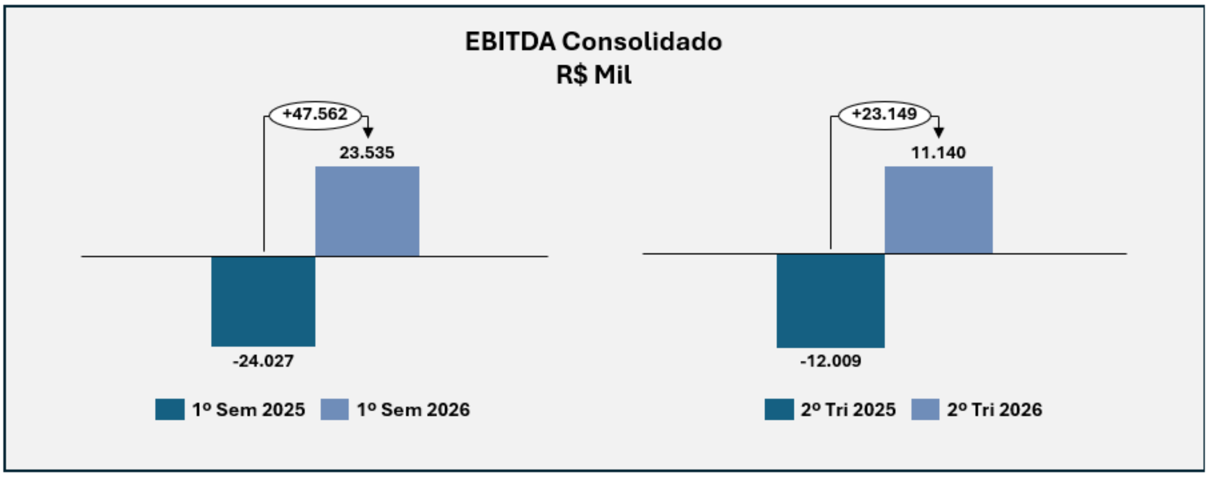
in the same period of 2025. Gross margin was favored by scale gains and the optimization of fixed production costs. This result demonstrates the Company's ability to convert increased sales volume into profitability, significantly outpacing the rate of revenue growth.

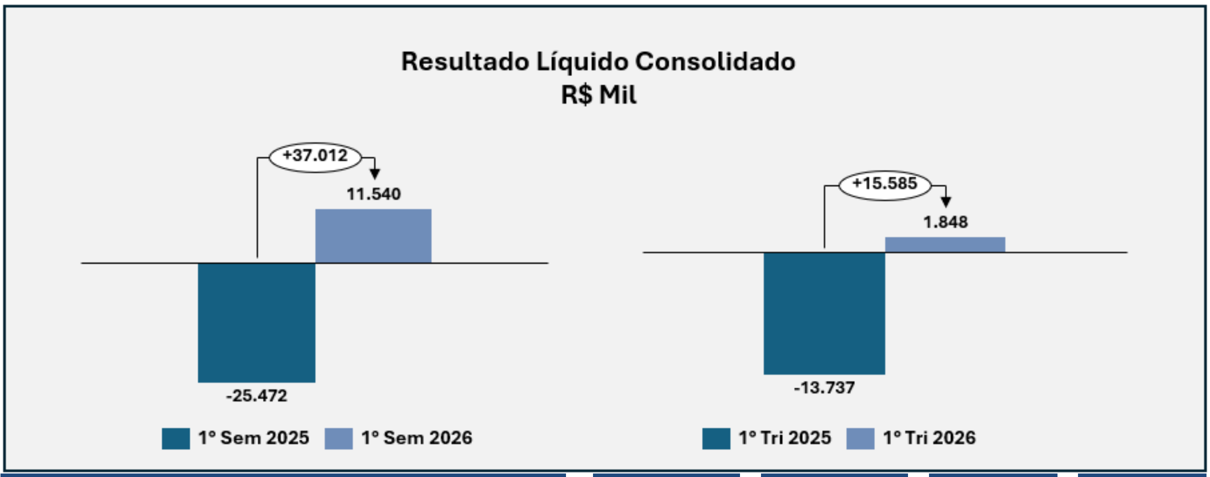
Operating Expenses (SG&A)

Selling, general and administrative expenses, net of other operating income/expenses, totaled R$49.8 million in 1H26. The 19% increase over 1H25 demonstrates the efficiency gains in Biomm's operating structure, given that net revenue increased 172% over the same period, and reflects management's focus on financial discipline and capturing synergies.

EBITDA

Consolidated EBITDA reached a positive level of R$23.6 million in 1H26, a significant improvement compared to the negative result of R$24 million in the same period of 2025. This performance confirms the trajectory of operating value creation following the positive annual EBITDA achieved in 2025. The performance is a direct result of operating leverage, in which the strong expansion of gross margin comfortably absorbed the change in operating expenses for the period.





EBITDA statement (Consolidated, in R$ thousand)	2Q2026	2Q2025	1H2026	1H2025
Profit (loss) for the period	1.848	(13.737)	11.540	(25.472)
Current income tax and social contribution	4.139	-	7.617	-

Deferred income tax and social contribution	(1.252)	20	(2.716)	(870)
Finance result	4.203	881	3.508	670
Depreciation and amortization	2.203	827	3.587	1.645
EBITDA	**11.141**	**(12.009)**	**23.536**	**(24.027)**

Finance Result

The consolidated finance result was negative R$4,202 thousand in the second quarter of 2026 (negative R$881 thousand in the same period of 2025). For the accumulated first half of 2026, the result was negative R$3,507 thousand (negative R$670 thousand in the same period of 2025). This performance is primarily due to the lower volume of funds invested. Cash was consumed to support the operation's working capital needs, reducing the revenue-generating base of investments.

Net Income

The Company recorded net income of R$11.5 million for the period in 1H26 (negative R$25.5 million in the same period of the prior year). This performance consolidates the profitability growth trajectory that began at the end of 2025, and reflects the maturation of the Company's biotechnology platform, reaffirming its ability to generate value robustly.

Balance Sheet

(In thousands of Reais)

		Parent Company		Consolidated	
Assets	**Notes**	30/06/2026	31/12/2025	30/06/2026	31/12/2025
Current					
Cash and cash equivalents	4	10.407	21.946	10.418	22.304
Financial investments	5	-	11.112	-	20.883
Trade receivables	6	66.149	108.838	66.149	108.838
Inventories	7	252.977	97.272	252.977	97.272
Taxes recoverable	8	14.454	15.654	14.454	15.654
Advances to suppliers	9	20.830	15.620	20.830	15.620
Other assets		2.239	441	2.413	488
Total current assets		**367.056**	**270.883**	**367.241**	**281.059**
Non-current					
Long-term receivables					
Financial investments	5	13.258,00	14.738	13.258,00	14.738
Judicial deposits		1.244	1.231	1.244	1.231
Receivables from related parties	16	2.799	2.951	-	-
Deferred taxes	17	1.994	-	1.994	-

Total long-term receivables		**19.295**	**18.920**	**16.496**	**15.969**
Investments	10	915	1.022	-	-
Property, plant and equipment	11	164.589	163.807	164.589	163.807
Intangible assets	12	65.737	62.448	66.606	63.395
Total non-current assets		**250.536**	**246.197**	**247.691**	**243.171**
Total assets		**617.592**	**517.080**	**614.932**	**524.230**

The accompanying notes are an integral part of the interim financial information (ITR).

Biomm S.A.
Interim Financial Statements, Individual and Consolidated, as of June 30, 2026

Balance Sheet
(In thousands of Reais)

		Parent Company		Consolidated	
Liabilities	**Notes**	**30/06/2026**	**31/12/2025**	**30/06/2026**	**31/12/2025**
Current					
Trade payables	13	142.263	66.571	142.263	66.571
Loans and financing	15	72.521	45.693	72.521	45.693
Taxes payable		5.894	2.195	5.894	2.195
Salaries and payroll charges		14.725	9.788	14.725	9.788
Notes payable	14	1.584	1.551	1.584	1.551
Other accounts payable		366	424	366	424
Total current liabilities		**237.353**	**126.222**	**237.353**	**126.222**
Non-current					
Notes payable	14	14.259	13.966	14.259	13.966
Loans and financing	15	20.509	50.911	20.509	50.911
Accounts payable to related parties	16	16.087	7.133	13.586	14.441
Deferred taxes	17	-	722	-	722
Contingencies	18	3.329	3.036	3.329	3.036
Other accounts payable		857	1.582	698	1.424
Total non-current liabilities		**55.041**	**77.350**	**52.381**	**84.500**
Equity	20				
Share capital		957.654	957.501	957.654	957.501
Capital reserve		15.749	15.749	15.749	15.749
Accumulated losses		(648.789)	(660.329)	(648.789)	(660.329)
Accumulated translation adjustments		584	587	584	587
Total equity		**325.198**	**313.508**	**325.198**	**313.508**
Total liabilities and equity		**617.592**	**517.080**	**614.932**	**524.230**

The accompanying notes are an integral part of the interim financial information (ITR).

Statement of Income (Income Statement)

(In thousands of Reais, except earnings (loss) per share)

		Parent Company		Consolidated		Parent Company		Consolidated	
	Notes	**2Q2026**	**2Q2025**	**2Q2026**	**2Q2025**	**1H2026**	**1H2025**	**1H2026**	**1H2025**
Net operating revenue	21	89.428	27.174	89.428	27.174	181.883	66.765	181.883	66.765
Cost of goods sold	22	(53.578)	(18.441)	(53.578)	(18.441)	(112.174)	(50.714)	(112.174)	(50.714)
Gross profit		**35.850**	**8.733**	**35.850**	**8.733**	**69.709**	**16.051**	**69.709**	**16.051**
Operating income (expenses)									
Selling expenses	23	(11.006)	(7.356)	(11.017)	(7.356)	(20.480)	(14.586)	(20.502)	(14.586)
General and administrative expenses	23	(14.906)	(11.974)	(15.013)	(12.066)	(26.923)	(22.293)	(27.124)	(22.476)
Net reversals of impairment of trade receivables	23	45	-	45	-	206	-	206	-
Other expenses and/or income	23	(927)	(2.147)	(927)	(2.147)	(2.340)	(4.661)	(2.340)	(4.661)
Equity method result	10	(75)	33	-	-	(62)	90	-	-
Operating profit (loss) before finance result		**8.981**	**(12.711)**	**8.938**	**(12.836)**	**20.110**	**(25.399)**	**19.949**	**(25.672)**
Finance result									
Finance income	24	10.953	7.742	10.997	7.880	21.654	18.472	21.816	18.761
Finance expenses	24	(15.199)	(8.748)	(15.200)	(8.761)	(25.323)	(19.415)	(25.324)	(19.431)
Net finance income (expenses)		**(4.246)**	**(1.006)**	**(4.203)**	**(881)**	**(3.669)**	**(943)**	**(3.508)**	**(670)**
Profit before income taxes		**4.735**	**(13.717)**	**4.735**	**(13.717)**	**16.441**	**(26.342)**	**16.441**	**(26.342)**
Current income tax and social contribution	17	(4.139)	0	(4.139)	0	(7.617)	0	(7.617)	0
Deferred income tax and social contribution	17	1.252	- 20,00	1.252	- 20,00	2.716	870,00	2.716	870,00
Profit (loss) for the period		**1.848**	**(13.737)**	**1.848**	**(13.737)**	**11.540**	**(25.472)**	**11.540**	**(25.472)**
Earnings (loss) per share (in R$)									
Basic	25			0,01	0,08			(0,11)	(0,20)

	Note				
Diluted	25	0,01	0,08	(0,11)	(0,20)

The accompanying notes are an integral part of the interim financial information (ITR).

Statement of Comprehensive Income

(In thousands of Reais)

	Parent Company		Consolidated		Parent Company		Consolidated	
	2Q2026	2Q2025	2Q2026	2Q2025	1H2026	1H2025	1H2026	1H2025
Profit (loss) for the period	1.848	(13.737)	1.848	(13.737)	11.540	(25.472)	11.540	(25.472)
Other net comprehensive income not reclassified to profit or loss in subsequent periods:								
Translation adjustment of foreign investee	(8)	(40)	(8)	(40)	(3)	(97)	(3)	(97)
Total comprehensive income	**1.840**	**(13.777)**	**1.840**	**(13.777)**	**11.537**	**(25.569)**	**11.537**	**(25.569)**

The accompanying notes are an integral part of the interim financial information (ITR).

Statement of Changes in Equity

(In thousands of Reais)

	Share capital	Capital reserves	Accumulated losses	Equity valuation adjustment	Total
Balances as of January 1, 2025	**900.000**	**15.749**	**(653.642)**	**677**	**262.784**
Payment of capital	794	-	-	-	794
Loss for the period	-	-	(25.472)	-	(25.472)
Translation adjustment of foreign investee	-	-	-	(97)	(97)
Balances as of June 30, 2025	**900.794**	**15.749**	**(679.114)**	**580**	**238.009**
Balances as of January 1, 2026	**957.501**	**15.749**	**(660.329)**	**587**	**313.508**
Payment of capital	153	-	-	-	153
Profit for the period	-	-	11.540	-	11.540
Translation adjustment of foreign investee	-	-	-	(3)	(3)
Balances as of June 30, 2026	**957.654**	**15.749**	**(648.789)**	**584**	**325.198**

The accompanying notes are an integral part of the interim financial information (ITR).

Statement of Cash Flows

(In thousands of Reais)

	Notes	Parent Company		Consolidated	
		30/06/2026	30/06/2025	30/06/2026	30/06/2025
Cash flow from operating activities					
Profit (loss) for the period		11.540	(25.472)	11.540	(25.472)
Write-off of intangible and property, plant and equipment		46	60	46	60
Depreciation/amortization	11 and 12	3.564	1.646	3.587	1.646
Equity method result	10	62	(90)	-	-
Deferred income tax and social contribution	17	4.901	(870)	4.901	(870)
Accrued interest	15	5.296	5.577	5.296	5.577
Income from financial investments and other finance income		(1.638)	(4.847)	(1.797)	(5.129)
Unrealized foreign exchange variations, net		4.942	2.168	4.942	71
Provision (reversal) for contingencies	18	293	1.352	293	1.352
Provisions (reversals) for losses	6 and 7	477	1.431	477	1.431
Long-Term Incentive	19	39	198	39	198
		29.522	**(18.847)**	**29.324**	**(21.136)**
Changes in operating assets and liabilities:					
(Increase) decrease in trade receivables		42.895	3.937	42.895	3.937
(Increase) decrease in inventories		(154.547)	(24.724)	(154.547)	(24.724)
(Increase) decrease in other assets		13.062	(1.942)	3.150	(2.140)
(Decrease) in trade payables and notes payable		74.633	(6.873)	74.633	(6.821)
Increase (decrease) in salaries and payroll charges		4.937	601	4.937	601
Increase (decrease) in other liabilities		(16.496)	(3.154)	(16.717)	(3.110)
Cash generated from (used in) operating activities		**(5.994)**	**(51.002)**	**(16.325)**	**(53.393)**
Interest paid on loans		(4.708)	(5.466)	(4.708)	(5.466)
Interest paid on leases		(53)	(70)	(53)	(70)
Net cash (used in) generated from operating activities		**(10.755)**	**(56.538)**	**(21.086)**	**(58.929)**
Cash flow from investing activities					
Acquisition of property, plant and equipment and intangible assets	11 and 12	(9.599)	(6.820)	(9.599)	(6.820)
Financial investments made		(113.200)	(171.084)	(113.200)	(171.084)
Financial investments redeemed		127.422	185.244	137.347	187.436
Net cash (used in) generated from investing activities		**4.623**	**7.340**	**14.548**	**9.532**
Cash flow from financing activities					
Proceeds from loans obtained		49.825	12.506	49.825	12.506
Payment of loans and financing		(54.255)	(24.670)	(54.255)	(24.670)
Payment of leases		(206)	328	(206)	328
Capital increase		153	794	153	794
Net cash (used in) generated from financing activities		**(4.483)**	**(11.042)**	**(4.483)**	**(11.042)**
Decrease in cash and cash equivalents		**(10.615)**	**(60.240)**	**(11.021)**	**(60.439)**
Cash and cash equivalents at the beginning of the period		21.946	76.742	22.304	77.620
Foreign exchange variation on cash		(924)	(723)	(865)	(718)
Cash and cash equivalents at the end of the period		10.407	15.779	10.418	16.463
Decrease in cash and cash equivalents		**(10.615)**	**(60.240)**	**(11.021)**	**(60.439)**

The accompanying notes are an integral part of the interim financial information (ITR).

Statement of Value Added

(In thousands of Reais)

	Notes	Parent Company 30/06/2026	Parent Company 30/06/2025	Consolidated 30/06/2026	Consolidated 30/06/2025
Revenues					
Revenue from contracts with customers		214.014	70.699	214.014	70.699
Revenue related to construction of own assets		4.578	5.467	4.578	5.467
Allowance for doubtful accounts – Reversal / (Provision)		206	11	206	11
		218.798	**76.177**	**218.798**	**76.177**
Cost of goods resold	22	(110.442)	(50.714)	(110.442)	(50.714)
Cost related to construction in progress		(4.578)	(5.467)	(4.578)	(5.467)
Materials, energy, third-party services and other		(19.056)	(11.858)	(19.256)	(12.041)
Loss and recovery of asset values	7	(832)	(1.420)	(832)	(1.420)
Inputs Acquired From Third Parties		(134.908)	(69.459)	(135.108)	(69.642)
Gross value added		**83.890**	**6.718**	**83.690**	**6.535**
Depreciation and amortization	11 and 12	(3.564)	(4.430)	(3.587)	(4.430)
Net value added produced by the Company		**80.326**	**2.288**	**80.103**	**2.105**
Equity method result	10	(62)	90	-	-
Finance income	24	21.654	18.472	21.816	18.761
Other		2	(2.142)	2	(2.142)
Value added received in transfer		21.594	16.420	21.818	16.619
Total net value added to be distributed		**101.920**	**18.708**	**101.921**	**18.724**
Distribution of value added:		101.920	18.708	101.921	18.724
Personnel		**18.308**	**16.234**	**18.308**	**16.234**
Direct compensation		14.490	12.752	14.490	12.752
Benefits		2.777	2.543	2.777	2.543
FGTS (Severance Indemnity Fund)		867	741	867	741
Other		174	198	174	198
Taxes, fees and contributions		**42.325**	**7.941**	**42.325**	**7.941**
Federal		10.965	3.586	10.965	3.586
State		30.956	3.893	30.956	3.893
Municipal		404	462	404	462
Compensation of third-party capital:		**29.747**	**20.005**	**29.748**	**20.021**
Interest		24.163	17.920	24.164	17.936
Rent		2.414	1.194	2.414	1.194
Other		3.170	891	3.170	891
Compensation of own capital		**11.540**	**(25.472)**	**11.540**	**(25.472)**
Profit/(loss) for the period		11.540	(25.472)	11.540	(25.472)

The accompanying notes are an integral part of the interim financial information (ITR).

Explanatory Notes to the Interim Financial Information - ITR

(In thousands of Reais, unless otherwise indicated)

1. Operating Context

a) General Information

Biomm S.A. ("Biomm" or the "Company"), founded in 2001 from the partial spin-off of Biobrás S.A., is a publicly held corporation headquartered at Avenida Regent, 705, Nova Lima, Minas Gerais. The Company is listed on B3 S.A.'s Bovespa Mais segment under the ticker BIOM3.

The Company is a pioneer in the biotechnology sector in Brazil, holding strategic patents (in the United States, Canada, Europe, Brazil and India) for the production of insulin via recombinant DNA technology. Its corporate purpose comprises the development, manufacture and commercialization of biopharmaceuticals for the treatment of chronic diseases, with a focus on diabetes, oncology, ophthalmology, bone diseases and anticoagulants.

b) Manufacturing Facility and Certifications

The Company operates its industrial facility in Nova Lima (MG), a biotechnology complex dedicated to the production of recombinant therapeutic proteins. The plant operates under a Good Manufacturing Practices (GMP) certification issued by ANVISA, and is fully authorized as a manufacturing site for the biological product Glargilin®.

c) Business Model and Strategic Partnerships

The Company currently maintains exclusivity partnerships for the Brazilian market with global companies, including:

(a) Asia: Gan&Lee, Bio-Thera, CanSinoBIO, Huisheng Biopharmaceutical, Kexing Biopharm (China); Wockhardt, Enzene, Lupin, Biocon (India); and Celltrion Healthcare (South Korea).

(b) Europe: Chemi (Italy) and Bioeq (Switzerland).

d) Partnerships for Productive Development (PDP)

The Company is an active participant in the Ministry of Health's Partnerships for Productive Development (PDP) program:

- **Human Insulin (Regular and NPH): Entered into among Biomm, Funed and Wockhardt, this PDP is a pillar for the self-sufficiency of the Economic-Industrial Health Complex. Under the cooperation model, Biomm acts as the private technological partner, responsible for supply, future domestic manufacturing and technical support, while Funed coordinates the technology absorption for the public entity and Wockhardt provides the licensed technology.**

- **Glargine Insulin: This is the Partnership for Productive Development (PDP) among Biomm, Bio-Manguinhos/Fiocruz and Gan & Lee. Biomm already carries out domestic production of this biopharmaceutical at its industrial plant, performing the filling and quality control stages. The partnership operates through the gradual transfer of know-how from Gan & Lee to Biomm and Fiocruz.**

2. Basis of Preparation and Presentation of the Interim Financial Information (ITR)

a. Statement of Compliance

The individual and consolidated interim financial information (ITR) has been prepared and is being presented in accordance with Technical Pronouncement CPC 21 (R1) – Interim Financial Reporting and with International

Standard IAS 34 – Interim Financial Reporting issued by the International Accounting Standards Board (IASB), as well as presented in a manner consistent with the rules issued by the Brazilian Securities and Exchange Commission (CVM) applicable to the preparation of interim financial information.

The statement of value added, although not required by IFRS, is mandatory for publicly held companies in Brazil, and is presented as an integral part of this financial statement, with the appropriate breakdown of its components, in accordance with the rules of CVM Resolution 199.2024. This statement is intended to demonstrate the wealth created by the Company and its distribution during a given period, and is presented as supplementary information to the individual and consolidated interim financial information.

Additionally, the Company considered technical guidance OCPC 07 in the preparation of its interim financial information (ITR). Accordingly, relevant facts within the interim financial information are being disclosed and correspond to those used by Management in its management of the business.

b. Basis of Preparation

The material accounting policies and the use of estimates and judgments applied in this interim financial information (ITR) are consistent with the policies and judgments described in Notes 3 and 4, respectively, of the Company's annual financial statements for the year ended December 31, 2025, filed with the CVM. These policies and judgments have been adopted and applied consistently in all periods presented.
The interim financial information for the period ended June 30, 2026 should be read together with the Company's financial statements for the year ended December 31, 2025.

These financial statements were approved and authorized for issue by the Board of Executive Officers on August 13, 2026.

c. Functional and Presentation Currency

The Company's functional currency and the presentation currency of the individual and consolidated financial statements is the Brazilian real (“BRL” or “R$”). The financial statements are presented in thousands of reais, except where otherwise indicated.
The results and financial position of the foreign subsidiaries were translated into the presentation currency, the Real (R$), using the following procedures: (a) assets and liabilities were translated using the closing exchange rate at the respective balance sheet date; (b) income and expenses were translated at the exchange rates prevailing on the dates of the transactions; and (c) all resulting foreign exchange differences were recognized in other comprehensive income.

d. Explanatory Notes Presented in the Annual Financial Statements Not Presented in this Interim Financial Information

The Company disclosed the explanatory notes considered relevant within the context of the “Basic Conceptual Pronouncement – Conceptual Framework for the Preparation and Presentation of Financial Statements.” All information whose omission or misstatement could influence the economic decisions of users has been duly disclosed in this interim financial information (ITR), which should be read together with the financial statements as of December 31, 2025.
Below we indicate the exact location of the explanatory notes whose information was not repeated in this interim financial information, either due to redundancy or relevance:

1. Note 3 - Use of estimates and judgments;

2. Note 4 - Material accounting policies;
3. Note 5 - New standards and interpretations;
4. Note 18 - Private pension plan;
5. Note 19 - Insurance coverage;

In the period ended June 30, 2026, there were no changes in the nature and conditions of the explanatory notes above in relation to those described in the notes to the Company's financial statements for the year ended December 31, 2025.

3. Consolidation

The subsidiaries consolidated as of June 30, 2026 are:

	% interest in capital		
Companies	2026	2025	Head office location
Biomm International Inc.	100	100	British Virgin Islands
Biomm Middle East Inc. (*)	100	100	British Virgin Islands

** The interests presented represent the percentage indirectly held by the investing company in the capital of the Subsidiary.*

On April 29, 2003, Biomm International Inc. was incorporated, headquartered in the city of Road Town, Tortola, capital of the territory of the British Virgin Islands. Biomm subscribed for all of the shares of Biomm International Inc.; however, these shares, corresponding to US$50 thousand, were not paid in, as permitted by the legislation of that country.

The wholly owned subsidiary of Biomm International Inc., Biomm Middle East Inc., is also headquartered in the city of Road Town, British Virgin Islands. Biomm International Inc. subscribed for all of the shares, corresponding to US$50 thousand, of the new companies, as permitted by the legislation of that country. The company was incorporated to facilitate the negotiation of international contracts. Biomm Middle East Inc. is directly linked to the Saudi Arabia project.

4. Cash and Cash Equivalents

	Parent Company		Consolidated	
	30/06/2026	31/12/2025	30/06/2026	31/12/2025
Cash and banks in local currency	2.422	6.828	2.422	6.828
Cash and banks in foreign currencies	21	25	32	36
Financial investments	7.964	3.203	7.964	3.203
Financial investments - Time Deposit USD [1]	-	11.890	-	12.237
	10.407	**21.946**	**10.418**	**22.304**

Cash and cash equivalents comprise cash on hand, bank certificates of deposit and financial investments with insignificant risk of change in value. Investments in local currency have daily liquidity and a weighted average yield of 14.2% p.a., equivalent to 96.5% of the CDI (13.3% p.a., equivalent to 93.1% of the CDI as of December 31, 2025).

[1] Investments in foreign currency earn simple interest with a weighted average yield of 4.0% p.a. with no index.

5. Financial Investments

	Parent Company		Consolidated	
	30/06/2026	31/12/2025	30/06/2026	31/12/2025
Short-term CDB	-	11.112	-	11.113
Long-term CDB	13.258	14.738	13.258	14.738
Financial investments - Time Deposit USD	-	-	-	9.770
	13.258	**25.850**	**13.258**	**35.621**
Current	-	11.112	-	20.883
Non-current	13.258	14.738	13.258	14.738

As of June 30, 2026, the Company invested its funds in bank certificates of deposit, issued by top-tier banks with low credit risk. These investments had a weighted average yield over the last 12 months of 14.80% p.a., equivalent to 100.7% of the CDI as of June 30, 2026 (14.0% p.a., equivalent to 98.1% of the CDI as of December 31, 2025), and investments in foreign currency earn simple interest with a weighted average yield of 4.0% p.a. with no index.

The total amount of financial investments as of June 30, 2026, reclassified to current assets due to the maturity schedule (R$13,258), is encumbered by fiduciary assignments and guarantees linked to financing contracts (as of December 31, 2025, the encumbered balance was R$24,508, split between R$9,770 current and R$14,738 non-current). Composed as follows:

Law 4,131 Agreement (Banco ABC): the balance guaranteed by the time deposit investment was reduced to zero in the second quarter of 2026 (R$13,258 as of December 31, 2025).

Financing (linked CDBs):

(i) FINEP: R$7,890 (R$9,370 as of December 31, 2025),
(ii) BNDES: R$1,287 (R$1,287 as of December 31, 2025),
(iii) BDMG: R$4,081 (R$4,081 as of December 31, 2025).

6. Trade Receivables

	Parent Company and Consolidated	
	30/06/2026	31/12/2025
Domestic customers	66.578	109.473
Provision for estimated loss	(429)	(635)
	66.149	**108.838**

The Company assigned trade receivables to financial institutions in order to accelerate its cash flow. These receivables were not derecognized from the balance sheet, since the Group retained substantially all the risks and rewards of the assets, primarily credit risk. The amount received in the transfer was recognized as a secured bank loan, as detailed in Note 15. The agreement with the bank provides that customers continue to remit cash flows to the Group, which, in turn, transfers the amounts received to the financial institution.

The receivables are held within a business model whose objective is to collect them, consistent with the Group's continued recognition of the assets.
The information below presents the carrying amount of assigned receivables that were not derecognized and the associated liabilities:

	Parent Company and Consolidated	
	30/06/2026	31/12/2025
Receivables assigned to banks	22.363	-
Associated liabilities	22.236	-

The aging of trade receivables is as follows:

	Parent Company and Consolidated	
	30/06/2026	31/12/2025
Not yet due	65.620	108.326
Past due	958	1.147
	66.578	**109.473**
Past due		
From 1 to 30 days	560	-
From 31 to 60 days	-	749
Over 181 days	398	398

The movement in estimated losses is as follows:

	Parent Company and Consolidated	
	30/06/2026	30/06/2025
Beginning balance	(635)	(199)
(Additions) reversal to profit or loss	206	11
Ending balance	**(429)**	**(188)**

7. Inventories

	Parent Company and Consolidated	
	30/06/2026	31/12/2025
Goods for resale	71.470	5.583
Goods for sale	31.903	12.154
Inventory in transit (i)	80.567	33.231
Inventories held by third parties	-	14.352
Work in progress	26.291	10.421
Raw materials	39.085	21.325
Other inventories	3.661	2.140
Provision for impairment	-	(1.934)
	252.977	**97.272**

(i) Inventory in transit: goods for resale for commercialization and imported inputs for local production.

The inventory balance as of June 30, 2026 totals R$252,977, comprising goods for commercialization, work in progress, raw materials and inputs for local production. This inventory structure is intended to meet the delivery schedules expected for upcoming periods related to contracts already signed and to the private market, maintaining safety levels consistent with contracted and estimated demand.

As of 1Q26, inventories held by third parties began to be presented directly in their original nature accounts, in order to provide a better view of the balances. As of 06/30/2026, the total amount under this condition is R$81,345, comprising R$69,368 in goods for resale, R$11,680 in raw materials and packaging materials, R$200 in goods for sale and R$97 in other inventories.

Management continuously monitors the recoverability of all its inventories, maintaining provisions for impairment covering risks of expiration, quality and obsolescence. As of June 30, 2026, the provision totals R$2,617 (R$1,908 as of June 30, 2025), an amount considered sufficient to cover any losses. Recoverability tests are based on a comparison between the average acquisition/production cost and net realizable value. The movement of the provision for losses on goods for commercialization is set out below:

	Parent Company and Consolidated	
	30/06/2026	30/06/2025
Beginning balance	(1.934)	(488)
Additions to profit or loss	(828)	(1.428)
Reversals in profit or loss	145	8
Ending balance	**(2.617)**	**(1.908)**

8. Taxes Recoverable

The composition of the balance of taxes recoverable is as follows:

	Parent Company and Consolidated	
	30/06/2026	31/12/2025
PIS and Cofins	3.835	5.418
Withholding income tax on financial investments	3.934	3.698
Income tax and social contribution	3.907	5.829
Excise Tax on Manufactured Products (IPI)	2.677	634
Other Taxes	101	75
Total taxes recoverable	**14.454**	**15.654**

The Company estimates that all of these tax credits will be realized through offsetting against its own taxes in the course of operations within up to 12 months.

9. Advances to Suppliers

	Parent Company and Consolidated	
	30/06/2026	31/12/2025
Advances to suppliers in local currency	6.536	1.250
Advances to suppliers in foreign currency	14.294	14.370
	20.830	**15.620**

Advances to suppliers in foreign currency substantially correspond to import transactions for goods for commercialization.

10. Investments

a) Composition

	Interest in share capital	Equity/ (Capital deficiency)		Investments		Equity method result	
		30/06/2026	31/12/2025	30/06/2026	31/12/2025	30/06/2026	30/06/2025
Direct subsidiary:							
Biomm International Inc.	100%	915	1.022	915	1.022	(50)	94
Indirect subsidiaries:							
Biomm Middle East Inc.	100%	(159)	(158)	-	-	(12)	(4)
Joint venture:							
Gabas Global	15%	-	-	-	-	-	-
				915	**1.022**	**(62)**	**90**

In 2016, an impairment loss was recognized on the investment in Gabas Global in the amount of R$4,110, in addition to a provision for the accumulated translation adjustment on this investment in the amount of R$2,260. As of the period ended June 30, 2026, the provision was maintained.

b) Movement

The movement in investments is as follows:

	30/06/2026	30/06/2025
Beginning balance	1.022	916
Equity method result	(62)	90
Transfer of capital deficiency	-	-
Accumulated translation adjustment	(8)	(14)
Investments x Undisclosed Liability	(37)	(97)
Ending balance	**915**	**895**

c) Interests in Investees

The total balances of the balance sheet and income statement accounts of the direct and indirect subsidiaries and joint ventures, considered in the consolidated interim financial information (ITR), can be summarized as follows:

	Direct		Indirect	
	Biomm International		Biomm Middle East	
	30/06/2026	31/12/2025	30/06/2026	31/12/2025
Balance sheet				
Current assets	184	10.176	-	-
Non-current assets	17.116	8.238	-	-
Current liabilities	2.767	2.941	-	-
Non-current liabilities	13.617	14.451	159	158
Equity (Capital deficiency)	916	1.022	(159)	(158)
	30/06/2026	31/12/2025	30/06/2026	31/12/2025
Profit or loss				
Profit/ Profit (loss) for the period	(50)	214	(12)	(11)

11.Property, Plant and Equipment

Parent Company and Consolidated

	Average depreciation rate	30/06/2026 Cost	30/06/2026 Accumulated depreciation	30/06/2026 Net	31/12/2025 Net
Land		13.851	-	13.851	13.851
Buildings	1,72%	60.781	(4.906)	55.875	56.357
Installations	9,77%	16.145	(6.068)	10.077	10.702
Machinery and equipment	4,80%	85.091	(12.946)	72.145	73.976
Data processing equipment	20%	4.635	(2.191)	2.444	2.444
Construction in progress	-	7.344	-	7.344	4.136
Right-of-use assets	12,50%	967	(591)	376	568
Other	14,17%	3.838	(1.361)	2.477	1.773
		192.652	**(28.063)**	**164.589**	**163.807**

The movement in property, plant and equipment is as follows:

Parent Company and Consolidated

	31/12/2025	Additions	Depreciation	Transfer	Write-offs	30/06/2026
Land	13.851	-	-	-	-	13.851
Buildings	56.357	-	(482)	-	-	55.875
Installations	10.702	-	(712)	87	-	10.077
Machinery and equipment	73.976	197	(2.050)	44	(22)	72.145
Data processing equipment	2.444	148	(371)	228	(5)	2.444
Construction in progress	4.136	4.578	-	(1.352)	(18)	7.344
Right-of-use assets	568	17	(209)	-	-	376
Other	1.773	142	(126)	689	(1)	2.477
	163.807	**5.082**	**(3.950)**	**(304)**	**(46)**	**164.589**

Parent Company and Consolidated

	31/12/2024	Additions	Depreciation	Transfer	Write-offs	30/06/2025
Land	13.851	-	-	-	-	13.851
Buildings	57.326	-	(482)	-	-	56.844
Installations	11.502	-	(706)	-	-	10.796
Machinery and equipment	76.787	15	(2.017)	-	-	74.785
Data processing equipment	1.920	545	(304)	-	-	2.161
Construction in progress	4.327	3.042	-	-	(42)	7.327
Right-of-use assets	459	522	(205)	-	-	776
Other	1.473	173	(107)	-	(18)	1.521
	167.645	**4.297**	**(3.821)**	**-**	**(60)**	**168.061**

The balance of construction in progress substantially consists of investments aimed at expanding production capacity, modernizing assets and upgrading technical infrastructure. As of June 30, 2026, the amount refers to:

(i) acquisition of machinery and equipment aimed at the development of new product lines;
(ii) improvements and upgrades to existing machinery and facilities; and
(iii) fixed assets in the process of assembly, installation and commissioning. These items will be transferred to the property, plant and equipment in operation accounts and their depreciation will begin once they are in the condition intended for use by management.

The Company's right-of-use assets relate to lease agreements for physical facilities, totaling a net amount of R$459 (R$568 as of December 31, 2025).

As of June 30, 2026, fixed assets totaling R$154,392 serve as collateral for bank loans (R$163,807 as of December 31, 2025).

12.Intangible Assets

Parent Company

	Average amortization rate	30/06/2026 Cost	30/06/2026 Accumulated amortization	30/06/2026 Net	31/12/2025 Net
Tests and prototypes (i)	-	-	-	-	27.103
Production Technology	5%	27.103	(678)	26.425	-
Software	9,60%	4.609	(1.848)	2.761	2.940
Trademarks and licenses (ii)	17,71%	15.615	(3.975)	11.640	10.878
Advances for intangible assets (iii)	-	-	-	-	4.388
Intangible assets in progress (iii)	-	24.911	-	24.911	17.139
		72.238	**(6.501)**	**65.737**	**62.448**

Consolidated

	Average amortization rate	30/06/2026 Cost	30/06/2026 Accumulated amortization	30/06/2026 Net	31/12/2025 Net
Tests and prototypes (i)	-	-	-	-	28.050
Production Technology	5%	27.994	(700)	27.294	-
Software	9,60%	4.609	(1.848)	2.761	2.940
Trademarks and licenses (ii)	17,71%	15.615	(3.975)	11.640	10.878
Advances for intangible assets (iii)	-	-	-	-	4.388
Intangible assets in progress (iii)	-	24.911	-	24.911	17.139
		73.129	**(6.523)**	**66.606**	**63.395**

The balance of intangible assets is composed of the following elements:

(i) Tests and prototypes: comprise investments in technology and processes carried out via a Contract Manufacturing Organization (CMO) and internal development, whose clinical and pre-clinical trials were successfully concluded. The completion of these stages consolidated the Company's biotechnological expertise, making it fully capable of producing its own Glargine insulin and scaling up its biosimilar portfolio at its manufacturing facility in Nova Lima (MG). Amortization began in January 2026, based on the readiness of the industrial plant for use at full capacity and an estimated useful life of 20 years;
(ii) Trademarks and licenses: comprise the registration of Biomm's portfolio trademarks and the acquisition of exclusive commercialization rights for products in the Brazilian market; and
(iii) Intangible assets in progress: substantially refers to investments in the implementation project of the SAP S/4HANA management system, as well as capitalized expenses for obtaining regulatory registrations and developing new products that meet technical feasibility criteria. These assets will be transferred to the definitive accounts and their amortization will begin as soon as the systems become operational or the products begin to generate economic benefits for the Company.

The movement in intangible assets is as follows:

Parent Company

	31/12/2025	Additions	Amortization	Transfer	Write-offs	Foreign exchange variation	30/06/2026
Tests and prototypes	27.103	-	-	(27.103)	-	-	-
Production Technology	-	-	(678)	27.103			26.425
Software	2.940	-	(179)	-	-	-	2.761
Trademarks and licenses	10.878	-	(598)	1.360	-	-	11.640
Advances for intangible assets	4.388	-	-	(4.294)	-	(94)	-
Intangible assets in progress	17.139	4.534	-	3.238	-	-	24.911
	62.448	**4.534**	**(1.455)**	**304**	**-**	**(94)**	**65.737**

Consolidated

	31/12/2025	Additions	Amortization	Transfer	Write-offs	Foreign exchange variation	30/06/2026
Tests and prototypes	28.050	-	-	- 28.050	-	-	-
Production Technology	-	-	(701)	28.050	-	(55)	27.294
Software	2.940	-	(179)	-	-	-	2.761
Trademarks and licenses	10.878	-	(598)	1.360	-	-	11.640
Advances for intangible assets	4.388	-	-	(4.294)	-	(94)	-
Intangible assets in progress	17.139	4.534	-	3.238	-	-	24.911
	63.395	**4.534**	**(1.478)**	**304**	**-**	**(149)**	**66.606**

Parent Company

	31/12/2024	Additions	Amortization	Transfer	Write-offs	Foreign exchange variation	30/06/2025
Tests and prototypes	27.103	-	-	-	-	-	27.103
Software	3.305	-	(191)	-	-	-	3.114
Trademarks and licenses	8.032	620	(418)	-	-	-	8.234
Advances for intangible assets	2.635	-	-	-	-	(180)	2.455
Intangible assets in progress	3.578	2.425	-	-	-	-	6.003
	44.653	**3.045**	**(609)**	**-**	**-**	**(180)**	**46.909**

Consolidated

	31/12/2024	Additions	Amortization	Transfer	Write-offs	Foreign exchange variation	30/06/2025
Tests and prototypes	28.169	-	-	-	-	(127)	28.042
Software	3.305	-	(191)	-	-	-	3.114
Trademarks and licenses	8.032	620	(418)	-	-	-	8.234
Advances for intangible assets	2.635	-	-	-	-	(180)	2.455
Intangible assets in progress	3.578	2.425	-	-	-	-	6.003
	45.719	**3.045**	**(609)**	**0**	**-**	**(307)**	**47.848**

13.Trade Payables

	Parent Company and Consolidated	
	30/06/2026	31/12/2025
Domestic suppliers	15.708	14.984
Foreign suppliers	126.555	51.587
	142.263	**66.571**

14.Notes Payable

	Parent Company and Consolidated	
	30/06/2026	31/12/2025
Current	1.584	1.551
Non-current	14.259	13.966
	15.843	**15.517**

The balance of notes payable relates to the acquisition, in October 2016, of three land lots located in the city of Jaboatão dos Guararapes (PE) and the possessory and acquisition rights to a street segment located between these lots, in addition to the movable property, utilities and buildings incorporated into the Company's assets.

The payable balance is adjusted annually by the IPC-FIPE index. The notes will be paid in 12 annual installments, with the last installment due in 2035.

15.Loans and Financing

Financial institution	Type	Funding date	Final maturity	Amount raised	Annual interest	30/06/2026	31/12/2025
BNDES	Long-term loan	23/01/2014	2027	73.557	TLP + 3.39%	17.347	23.806
BDMG - FINEM	Long-term loan	23/09/2016	2027	26.103	TLP + 4.05%	6.349	8.713
BDMG - FAPEMIG	Long-term loan	23/01/2014	2027	30.000	5,32%	6.406	8.811
FINEP	Long-term loan	14/03/2014	2027	54.129	TJLP	41.000	42.671
ABC	Short-term financing – US$	14/05/2025	2026	12.505	7,60%	0	13.026
Secured bank loan	Short-term financing	09/04/2026	2026	49.825	1,53%	22.236	-
Funding costs						(308)	(423)
				246.119		**93.030**	**96.604**
Loans – current						72.521	45.693
Loans – non-current						20.509	50.911
						93.030	**96.604**

The Company's bank loans are secured by financial investments, fixed assets and trade receivables with a carrying amount of R$189,344 (R$188,315 as of December 31, 2025).

Movement in Loans

	Parent Company and Consolidated	
	30/06/2026	30/06/2025
Beginning balance	96.604	121.383
Addition of principal	49.825	12.506
Amortization of principal	(52.534)	(24.871)
Accrued charges	5.182	5.462
Amortization of charges	(4.708)	(5.466)
Amortization of loan funding costs	114	115
Foreign exchange variation	(1.453)	(1.533)
	93.030	**107.596**

The amounts recorded in non-current liabilities as of June 30, 2026 are due in 2027. In addition to the collateral and personal guarantees previously disclosed (Note 5 – Financial Investments and Note 11 – Property, Plant and Equipment), the credit transactions are secured by receivables.

Covenants

The Company has two long-term financing agreements (BNDES and BDMG FINEM) that require the maintenance of certain restrictive financial indicators (covenants), measured annually. As of December 31, 2025, the Company did not meet the contractually required Net Debt/EBITDA ratio. On July 10, 2026, the respective waiver letters were formally obtained from the financial institutions. Additionally, since the measurement of such indicators is strictly annual, there was no new covenant measurement for the period ended June 30, 2026. It remains understood that the failure to meet the ratio in the prior period did not constitute a breach of the restrictive covenants, since, under the contractual terms, any non-compliance would only constitute an event of default after formal notification by the creditor and after the applicable cure period had elapsed. Up to the date the waivers were obtained, the Company had not been notified by such creditors. Accordingly, there was no event characterizing acceleration or an unconditional right of the creditor to demand immediate settlement at the balance sheet date, in accordance with the requirements of CPC 26 (IAS 1). Accordingly, the balances of the financing with BNDES and BDMG remain classified as non-current liabilities, in accordance with their respective amortization schedules.

16. Related Parties

a) Below are the balances arising from transactions between related parties with indeterminate maturities:

	Parent Company	
	30/06/2026	31/12/2025
Non-current assets		
Receivables from related parties (i)	2.799	2.951
Non-current liabilities		
Accounts payable to related parties (ii)	16.087	7.133

	Consolidated		Consolidated	
	2Q2026	2Q2025	1H2026	1H2025
Profit or loss				
Foreign exchange variation (iv)	(475)	216	(260)	559

	Consolidated	
	30/06/2026	31/12/2025
Non-current liabilities		
Payables to related-party suppliers	-	-
Accounts payable to related parties (iii)	13.586	14.441

	Consolidated		Consolidated	
	2Q2026	2Q2025	1H2026	1H2025
Profit or loss				
Foreign exchange variation (iv)	112	748	855	1.930

Refers to the receivable balance from its direct subsidiary, Biomm International, related to royalties on insulin production technology rights. This balance bears no interest, is denominated in U.S. dollars and has no provision for losses.

(i) Refers to the receivable balance from its direct subsidiary, Biomm International, related to royalties on insulin production technology rights granted by the parent company. This balance bears no interest, is denominated in U.S. dollars and has no expected credit loss provision.
(ii) The payable balance to Biomm International refers to a loan agreement entered into between the parties. This balance bears no interest and is denominated in U.S. dollars.
(iii) Refers to a balance received by Biomm International under a technology transfer agreement with Gabas Global, which is expected to be settled upon completion of the technology transfer stages.
(iv) Foreign exchange effect on outstanding payable and receivable balances with related parties, recognized in the Company's finance result.

b) Key Management Personnel Compensation

Key management personnel include board members and executive officers. The compensation paid to key management personnel is presented below:

	Parent Company and Consolidated			
	2Q2026	2Q2025	1H2026	1H2025
Salaries and other short-term employee benefits	3.322	2.839	6.393	4.969
Share-based payment plan	27	(550)	39	198
Other long-term benefits	23	55	58	60
	3.372	**2.344**	**6.490**	**5.227**

Short-term benefits to employees and officers include fees and payroll charges for officers and the strategic committee, medical assistance and other non-monetary benefits, as well as profit sharing for officers subject to meeting targets approved by the Board of Directors.

Long-term benefits include the officers' private pension plan.

17.Taxes on Income – Income Tax and Social Contribution

Income tax and social contribution are recorded based on revenue recognized and costs and expenses incurred on an accrual basis. As of June 30, 2026, the Company had tax loss carryforwards and a negative social contribution base in the total amount of R$666,261 (R$670,731 as of December 31, 2025). This balance comprises tax losses generated in prior periods and accumulated for future offset, with no deferred tax asset recognized on the accumulated loss balance due to the Company's lack of a history of taxable profits.

a) Deferred Income Tax and Social Contribution Assets and Liabilities

The movement in deferred tax is as follows:

	Parent Company and Consolidated								
	Foreign exchange variation	Accounting depreciation	Profit Sharing Plan (PPR)	Inventory loss	Provision Allowance for doubtful accounts	Contingency	Trade payables	Long-Term Incentive (ILP)	Total
Deferred tax assets and liabilities:									
As of December 31, 2024	(262)	(722)	-	-	-	-	-	-	**(984)**
Credited (debited) to profit or loss	674	196	-	-	-	-	-	-	**870**
As of June 30, 2025	**412**	**(526)**	**-**	**-**	**-**	**-**	**-**	**-**	**(114)**
As of December 31, 2025	449	(1.171)	-	-	-	-	-	-	**(722)**
Credited (debited) to profit or loss	28	(1.351)	1.942	623	102	762	298	311	**2.716**
As of June 30, 2026	**477**	**(2.522)**	**1.942**	**623**	**102**	**762**	**298**	**311**	**1.994**

b) Reconciliation of Income Tax and Social Contribution Expense

Below is the reconciliation of income tax and social contribution amounts:

	Parent Company and Consolidated		Parent Company and Consolidated	
	2Q2026	2Q2025	1H2026	1H2025
Profit before income taxes	4.735	(13.717)	16.441	(26.342)
Nominal rate (IR/CS)	34%	34%	34%	34%
	(1.610)	**4.663**	**(5.590)**	**4.293**
Permanent exclusions (additions):				
Equity method result	(75)	50	(62)	31
Other permanent additions and exclusions	1.141	(4.733)	3.094	(8.117)
	(2.887)	**(20)**	**(4.901)**	**870**
Deferred income tax and social contribution	1.252	(20)	2.716	870
Current income tax and social contribution	(4.139)	-	(7.617)	-
Effective rate	61%	0%	30%	10%

18.Contingencies

The Company has recorded provisions for claims for which the expectation of loss was considered probable and for which a present obligation exists at the balance sheet date.

As of June 30, 2026, the total amount involved in labor claims with a probable expectation of loss, according to the Company's assessment, was R$3,329 (R$3,036 as of December 31, 2025). As of June 30, 2026, the Company had no tax or civil proceedings with a probable expectation of loss.

As of June 30, 2026, the Company also had:

i. labor lawsuits, which mainly relate to claims for overtime, severance payments, salary-related amounts, vacation and commissions, whose risk of loss was classified as possible, in the amount of R$704 (R$785 as of December 31, 2025).

19.Long-Term Incentive

On June 29, 2023, through the Annual General Meeting, the Company's Long-Term Incentive and Retention Program was approved for statutory officers and employees considered key professionals for the Company, who are nominated and approved by the Company's Board of Directors. The Plan is administered by the Company's Board of Directors, subject to the limitations set forth in the Plan.

Under the Plan, beneficiaries will be granted “Phantom Shares” free of charge, of which 30% are subject to service conditions related to continued employment with the Company, and 70% are related to performance in accordance with indicators defined and approved by the Board of Directors.

The plan provides for settlement of the “Phantom Shares” in cash. Accordingly, the amounts payable to beneficiaries are recognized as a liability and presented under other non-current liabilities. The program is accounted for as an employee benefit, in accordance with IAS 19, with the expense recognized over the vesting period, based on the conditions established in the Plan.

The “Phantom Shares” were granted to eligible Company executives under a “Phantom Shares Grant Agreement,” subject to the following vesting conditions:

- “Phantom Shares” Retention: continued employment with the Company at the end of four years from the grant date;
- “Phantom Shares” Performance: annual achievement of performance indicators determined by the Board of Directors, measured at the end of the 4th year from the grant date, with the possibility of offsetting target achievement across the 4 years of the plan.

Assumptions	1st grant	2nd grant	3rd grant	4th grant
Average fair value at grant date	5,69	6,38	9,69	6,31
Number of Retention "Phantom Shares"	162.325	126.968	112.177	194.816
Number of Performance "Phantom Shares"	378.760	296.259	261.747	454.572
Fair value as of June 30, 2026	6,33	6,33	6,33	6,33

As of June 30, 2026, the impact on profit or loss under the personnel expense line was R$39 (R$198 as of June 30, 2025)

20.Equity

a) Share Capital

The changes in shares and share capital of the Company over the past two years occurred through approval at Board of Directors meetings via the issuance of new common, book-entry shares with no par value, and are shown below:

Event	Approval date	Number of shares (*)	Share capital
Balance as of December 31, 2025		136.841.532	957.501
Capital increase	March 26, 2026	10.952	153
Balance as of June 30, 2026		**136.852.484**	**957.654**

(*) Number of common shares presented in whole numbers.

The Company's total authorized and paid-in capital as of June 30, 2026 is R$957,654.

On March 26, 2026, the Company completed and approved a capital increase in the amount of R$153 through the subscription and full payment of 10,952 (ten thousand, nine hundred and fifty-two) common, book-entry shares with no par value. As a result, share capital increased from R$957,501 to R$957,654, divided into 136,852,484 (one hundred thirty-six million, eight hundred fifty-two thousand, four hundred eighty-four) common, book-entry shares with no par value.

Following share trading on 04/27, the Company's new shareholder position was as follows: Alaska Investimentos (26.15% of shares), BTGP Gestão (12.20% of shares), Grupo WMG (8.24% of shares), TMG/IBR (7.25% of shares), BNDESPAR (5.12% of shares), Grupo Gaetani (5.10% of shares). The remaining shareholders hold 35.94% of the shares.

b) Capital Reserve

The value of the reserve arises from the subscription at a premium, which occurred in 2009. Additionally, the reserve includes amounts related to the Company's share-based payment plan.

c) Tax Incentive Reserve

The tax incentive reserve is set up in proportion to the incentives obtained in its operations. As of June 30, 2026, the Company has R$11,317 in tax incentive reserves (R$11,317 as of December 31, 2025), which, solely for presentation purposes, was absorbed by accumulated losses pursuant to Article 189 of Law 6,404/76.

d) Equity Valuation Adjustment

Foreign currency differences arising from the translation into the presentation currency of the operations of foreign investees are recognized as an Equity Valuation Adjustment.

e) Dividends

Shareholders are guaranteed a minimum dividend of 25% of adjusted net income for the period, calculated in accordance with corporate law.

21.Net Revenue

	Parent Company and Consolidated			
	2Q2026	2Q2025	1H2026	1H2025
Gross sales of products	239.720	75.178	429.927	185.005
Taxes on sales	(15.950)	(1.956)	(32.131)	(3.934)
Sales returns	(295)	(4.190)	(677)	(4.351)
Sales discounts	(134.047)	(41.858)	(215.236)	(109.955)
Net revenue	**89.428**	**27.174**	**181.883**	**66.765**

22.Costs by Nature

	Parent Company and Consolidated			
	2Q2026	2Q2025	1H2026	1H2025
Purchase of medicines for resale	(27.457)	(9.097)	(73.170)	(27.009)
Raw material	(9.779)	(3.969)	(16.016)	(10.521)
Packaging materials	(7.196)	(1.038)	(8.818)	(3.915)
Depreciation	(1.231)	(786)	(1.733)	(1.962)
Labor	(4.239)	(1.677)	(6.021)	(3.379)
Utilities	(839)	(767)	(1.580)	(1.837)
General factory expenses	(2.837)	(1.107)	(4.836)	(2.091)
	(53.578)	**(18.441)**	**(112.174)**	**(50.714)**

23.General, Administrative and Other Expenses

	Parent Company		Consolidated		Parent Company		Consolidated	
	2Q2026	2Q2025	2Q2026	2Q2025	1H2026	1H2025	1H2026	1H2025
Marketing, advertising and events expenses	(3.581)	(623)	(3.581)	(623)	(5.590)	(1.478)	(5.590)	(1.478)
Personnel expenses	(11.719)	(10.166)	(11.719)	(10.166)	(22.123)	(19.851)	(22.123)	(19.851)
Depreciation and amortization	(959)	(829)	(970)	(829)	(1.831)	(1.646)	(1.853)	(1.646)
Third-party services	(6.217)	(5.553)	(6.324)	(5.645)	(11.830)	(9.663)	(12.031)	(9.846)
Infrastructure expenses	(1.794)	(1.089)	(1.794)	(1.089)	(3.175)	(2.089)	(3.175)	(2.089)
Maintenance expenses	(115)	(15)	(115)	(15)	(142)	(54)	(142)	(54)
Travel expenses	(1.180)	(869)	(1.180)	(869)	(2.143)	(1.731)	(2.143)	(1.731)
Taxes, contributions and fees	(587)	(670)	(587)	(670)	(1.336)	(1.671)	(1.336)	(1.671)
Other expenses	(642)	(1.663)	(642)	(1.663)	(1.367)	(3.357)	(1.367)	(3.357)
	(26.794)	**(21.477)**	**(26.912)**	**(21.569)**	**(49.537)**	**(41.540)**	**(49.760)**	**(41.723)**
Selling expenses	(11.006)	(7.356)	(11.017)	(7.356)	(20.480)	(14.586)	(20.502)	(14.586)
General and administrative expenses	(14.906)	(11.974)	(15.013)	(12.066)	(26.923)	(22.293)	(27.124)	(22.476)
Other expenses	(927)	(2.147)	(927)	(2.147)	(2.340)	(4.661)	(2.340)	(4.661)
Net reversals of impairment of trade receivables	45	-	45	-	206	-	206	-
Total	**(26.794)**	**(21.477)**	**(26.912)**	**(21.569)**	**(49.537)**	**(41.540)**	**(49.760)**	**(41.723)**

24.Finance Income and Expenses

	Parent Company		Consolidated		Parent Company		Consolidated	
	2Q2026	2Q2025	2Q2026	2Q2025	1H2026	1H2025	1H2026	1H2025
Finance income:								
Interest on financial investments	1.291	2.659	1.332	2.795	3.383	5.951	3.542	6.237
Financial discounts obtained	23	37	24	36	214	55	215	55
Foreign exchange variation	9.639	5.046	9.641	5.049	18.057	12.466	18.059	12.469
	10.953	**7.742**	**10.997**	**7.880**	**21.654**	**18.472**	**21.816**	**18.761**
Finance expenses:								
Interest on loans	(2.112)	(2.832)	(2.112)	(2.832)	(4.249)	(5.577)	(4.249)	(5.577)
Interest expense	(1.244)	(496)	(1.245)	(493)	(1.367)	(655)	(1.368)	(655)
Bank fees and IOF (financial transactions tax)	(768)	(452)	(768)	(456)	(1.640)	(1.127)	(1.640)	(1.131)
Foreign exchange variation	(11.075)	(4.968)	(11.075)	(4.980)	(18.067)	(12.056)	(18.067)	(12.068)
	(15.199)	**(8.748)**	**(15.200)**	**(8.761)**	**(25.323)**	**(19.415)**	**(25.324)**	**(19.431)**
Total	**(4.246)**	**(1.006)**	**(4.203)**	**(881)**	**(3.669)**	**(943)**	**(3.508)**	**(670)**

25.Earnings (Loss) per Share

a) Basic

Basic earnings (loss) per share is calculated by dividing the result attributable to the Company's shareholders by the weighted average number of common shares outstanding during the period.

	Parent Company and Consolidated			
	2Q2026	2Q2025	1H2026	1H2025
Profit (loss) for the period	1.848	(13.737)	11.540	(25.472)
Weighted average number of common shares issued (thousands)	136.852	126.986	136.852	126.986
Earnings (loss) per share (in R$)	**0,01**	**(0,11)**	**0,08**	**(0,20)**

b) Diluted

Diluted earnings (loss) per share is calculated by dividing the result attributable to the Company's shareholders by the weighted average number of common shares outstanding during the period, plus the share options granted to beneficiaries of the option plan

	Parent Company and Consolidated			
	2Q2026	2Q2025	1H2026	1H2025
Profit (loss) for the period	1.848	(13.737)	11.540	(25.472)
Weighted average number of common shares issued (thousands)	137.335	127.475	137.335	127.475
Earnings (loss) per share (in R$)	**0,01**	**(0,11)**	**0,08**	**(0,20)**

26.Financial Instruments and Risk Management

a) Financial Risk Factors

The Company is affected by the Brazilian economic environment, which exposes it to market risks such as exchange rate, interest rate and credit (liquidity) risk. The Company's financial risk management focuses on minimizing potential adverse market effects.

The Company did not use derivative instruments in the periods ended June 30, 2026 and 2025.

b) Market Risk

Market risk is the risk that the fair value of the future cash flows of a financial instrument will fluctuate due to changes in market prices. The main market risks affecting the Company are: foreign exchange risk and interest rate risk.

(i) Foreign Exchange Risk

The Company's foreign exchange exposure entails market risks associated with fluctuations of the real relative mainly to the U.S. dollar and the euro. The Company's future foreign currency commitments include payments to foreign suppliers and related parties.

In the event of devaluation of the real against the foreign currencies to which the commitments are linked, the Company may incur an increase in the reais value of such commitments.

Management of the Company's foreign exchange exposure takes into account various current and projected economic factors, as well as market conditions.

As of June 30, 2026, a portion of the Company's already-contracted financial commitments (suppliers, loans and related parties) was linked to the dollar and euro, totaling US$25,096, EUR617 and CHF71, respectively, at that date. The corresponding amounts in reais were R$129,916, R$3,645 and R$456, respectively, using the closing exchange rate as of June 30, 2026 of R$5.18 (reais per dollar), R$5.91 (reais per euro) and R$6.41 (reais per Swiss franc).

	30/06/2026		31/12/2025	
	Foreign currency	Brazilian Reais	Foreign currency	Brazilian Reais
In U.S. dollars				
Cash and cash equivalents held abroad	6	32	6	36
Bank deposits and financial investments	-	-	4.000	22.007
Advances to suppliers	1.969	10.193	2.401	13.213
Supplier	(24.447)	(126.555)	(9.371)	(51.565)
Loans	-	-	(2.367)	(13.026)
Related parties	(2.624)	(13.586)	(2.624)	(14.441)
Net cash in U.S. dollars	**(25.096)**	**(129.916)**	**(7.955)**	**(43.776)**
In euros				
Advances to suppliers	617	3.645	179	1.157
Supplier	-	-	(3)	(22)
Net cash in euros	**617**	**3.645**	**176**	**1.135**
In Swiss francs				
Advances to suppliers	71	456	-	-
Net cash in Swiss francs	**71**	**456**	**-**	**-**

For purposes of sensitivity analysis of market risks, the Group jointly analyzes asset and liability positions indexed in foreign currency.

For the sensitivity analysis of transactions indexed in foreign currency, Management adopted the amounts recognized in the accounting records as the probable scenario. As a reference for the other scenarios, deterioration and appreciation of the exchange rate used to determine the amounts presented in the accounting records were considered.

The methodology adopted to determine the balances presented in the table below consisted of replacing the closing exchange rate used for accounting purposes with stress rates, in accordance with the scenarios presented as of June 30, 2026 (devaluation of (16.26%) and appreciation of 16.26%). The stress rate (percentage change) was calculated by comparing the exchange rate on the last day of the period with the highest rate recorded over the last 3 years. Considering this criterion, the sensitivity analyses are not representative. The table below shows the potential impacts on profit or loss under the respective scenarios:

	Consolidated	
	Profit (loss) for the period	
	Appreciation	Devaluation
	16,62%	-16,62%
US Dollar	(4.171)	4.171
Euro	102	(102)
Swiss Franc	12	(12)
Net foreign exchange exposure at June 30, 2026	**(4.057)**	**4.057**

a) For the scenarios as of June 30, 2026 in US$, € and CHF, the rates estimated by the Focus Report of July 17, 2026 and by Bloomberg were used, respectively.

b) Net liability exposure scenarios were considered. For the U.S. Dollar (USD), a scenario of devaluation of the real was projected, while for the Euro (EUR), appreciation of the local currency was considered, reflecting the Company's net negative position in these currencies as of June 30, 2026.

(ii) Interest Rate Risk

Interest rate risk is the risk that the fair value of cash flows or financial instruments will fluctuate due to changes in market interest rates.

The Company's financial debt as of June 30, 2026 substantially consists of floating-rate transactions, indexed to the TJLP under the agreement with FINEP and to the TLP under the agreements maintained with BDMG and BNDES. With respect to the financing with FAPEMIG, the debt bears a fixed rate.

Given the historically low volatility of the TJLP, Management believes that the Company's exposure to changes in this rate is not significant. As for liabilities indexed to the TLP, the exposure is mainly related to changes in the IPCA, a component that affects the update of this rate.

The table below presents the sensitivity analysis for possible changes in interest rates applicable to the Company's financial debt. The exposure amount corresponds to the estimated disbursement amount associated with the payment of obligations subject to floating rates.

The projections used were based on information from an external source, specifically the Focus Report, considering the expected IPCA for the end of the following year.

Indicators	Exposure 06/30/2026	Appreciation	Devaluation
		15,00%	-15,00%
Loans indexed to IPCA	93.694	2.577	(2.577)
Notes payable indexed to IPC	15.517	427	(427)

The Company holds local financial investments linked to post-fixed interest rates, in this case the CDI.

Among the Company's financial investments, as of June 30, 2026, a total of R$7,964 was invested in fixed-income transactions, including CDBs and CPRs, with daily liquidity at top-tier banks, and, therefore, classified as cash equivalents. In addition, the Company maintains short- and long-term investments in the amount of R$13,258 related to bank guarantees, as detailed in Note 5.

	Net balance	
Type – ONSHORE	**30/06/2026**	**31/12/2025**
CDB – short-term – local currency	7.964	14.316
CDB – long-term – local currency	13.258	14.738
Total	**21.222**	**29.054**

Below is the sensitivity analysis table for financial instruments, in order to demonstrate the balance of the financial asset, calculated at a rate that covers only the foreign exchange variation, keeping all other variables constant.

Indicators	Exposure 03/31/2026	Appreciation	Devaluation
		3,46%	-3,46%
Financial investments	21.222	734	(734)

This sensitivity analysis aims to measure the impact of changes in market variables on the Company's referenced financial instruments, considering all other market indicators as constant. Such amounts, upon settlement, may differ from those presented due to the estimates used in their preparation.

c) Credit and Liquidity Risk

(i) Credit Risk

Credit risk arises from cash and cash equivalents, deposits with banks and financial institutions, and balances with related parties. The Company invests its funds with financial institutions rated as top-tier, mostly classified between BBB+ and AAA, subject to authorization from the finance department.

The Company applies the simplified approach of IFRS 9/CPC 48 to measure expected credit losses, considering a provision for expected losses over the lifetime of all customer trade receivables. The credit analysis area assesses the customer's credit quality, taking into account its financial position, past experience and other factors.

Individual risk limits are determined based on internal or external ratings, in accordance with the limits set by the Company. The use of credit limits is monitored regularly.
The maximum exposure to credit risk at the reporting date is the carrying amount of the instruments classified as cash equivalents, financial investments, bank deposits, trade receivables and balances with financial institutions and related parties at the balance sheet date.

(ii) Liquidity Risk

Liquidity risk management considers the assessment of liquidity requirements to ensure that the Company has sufficient cash to meet its expenses and investments, as well as debt payments.

The funds held by the Company are invested in interest-bearing checking accounts, term deposits and short-term deposits, choosing instruments with appropriate maturities or sufficient liquidity to provide an adequate margin as determined by the aforementioned forecasts.

The Company's Management is responsible for managing liquidity risk in order to ensure compliance with its obligations. The Company manages liquidity risk by maintaining the credit lines disclosed in Note 15 and through private capital calls made in recent years, and constantly monitors projected cash flows.

					Consolidated
Consolidated	Carrying amount as of 06/30/2026	Contractual flow	Up to 1 year	Between 1 and 3 years	More than 3 years
Trade payables	142.263	142.263	142.263	-	-
Notes payable	15.843	18.718	1.603	3.506	13.609
Related parties	13.586	13.586	-	-	13.586
Loans	93.030	97.790	76.498	21.293	-
Lease liabilities	390	476	409	67	-
Total	**265.112**	**272.833**	**220.773**	**24.866**	**27.195**

(iii) Fair Value Estimate

The balances of cash and cash equivalents, recorded at carrying amount, are assumed to be close to their fair values, due to the frequent turnover of their use. Related parties, trade payables, advances to suppliers, notes payable and lease liabilities are measured at amortized cost and are recorded at their contractual amounts.

	30/06/2026	
	Parent Company	
	Carrying amount	Fair value
Liabilities		
Loans and financing	93.030	90.394

d) Fair Value Hierarchy

Financial instruments recorded at fair value are presented in the table below:

						30/06/2026
	Parent Company			Consolidated		
	Level 1	Level 2	Level 3	Level 1	Level 2	Level 3
Assets						
Financial investments	13.258	-		13.258	-	-

						31/12/2025
	Parent Company			Consolidated		
	Level 1	Level 2	Level 3	Level 1	Level 2	Level 3
Assets						
Financial investments	25.850	-		35.621	-	-

27. Non-Cash Transactions

The Company carried out the following operating and investing activities not involving cash, which are therefore not reflected in the statement of cash flows:

	30/06/2026	30/06/2025
Offset of taxes payable against taxes recoverable	11.982	1.520
Additions and remeasurements of right-of-use assets	17	522
	11.999	**2.042**

28. Subsequent Events

a) Update on Legislative Changes

On July 20, 2026, Law No. 15,471/2026 was enacted, which was the subject of a Notice to the Market disclosed by the Company on July 22, 2026. This legislation elevated the Partnerships for Productive Development (PDP) program to the status of law, previously supported by ministerial acts and ordinances. The new regulatory framework provides greater legal certainty to the Company's main operating segment — the supply of human insulin and glargine insulin to the Brazilian Unified Health System (SUS) — in addition to establishing the formal qualification of Strategic Health Company (EES), ensuring regulatory priority at ANVISA and access to funding lines. The Company's existing contracts already meet the stipulated technology transfer guidelines, eliminating the need for contractual renegotiations.

* * *

Board of Directors

Cláudio Luiz Lottenberg
Walfrido Silvino dos Mares Guia Neto
Eduardo Augusto Buarque de Almeida
Ítalo Aurélio Gaetani
André Capistrano Emrich
Luiz Alves Paes de Barros
Thiago Fiuza Camargos Guelber de Barros Vieira

Executive Officers

Guilherme Maradei
Marcelo Sáfadi Alvares
Francisco Carlos Marques de Freitas
Alexandre Bernardes Gonçalves
Luciano da Silva Machado

Technical Officers

Nayara Rodrigues de Souza Cruz
Accountant CRC: MG-118096/O-5
Accountant

Bernardo Vimieiro Romani
Accountant CRC: MG-106313/O-6
Controller