

(A free translation of the original in Portuguese)

**CSU DIGITAL S.A.**

Individual and Consolidated Financial Statements  
March 31, 2026  
and independent auditor's report

**CSU DIGITAL S.A.**

Full set of financial statements

At March 31, 2026

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Full set of financial statements - 03/31/2026- CSU DIGITAL S.A.

### Company information/Capital Composition

| <b>Number of Shares<br/>(Thousand)</b> | <b>Last Financial Year<br/>03/31/2026</b> |
|--|---|
| <b>Paid-in Capital</b>                 |   |
| Ordinary                               | 41,800                                    |
| Preferenciais                          | 0   |
| <b>Total</b>                           | <b>41,800</b>                             |
| <b>Treasury shares</b>                 |   |
| Ordinary                               | 450                                       |
| Preferenciais                          | 0   |
| <b>Total</b>                           | <b>450</b>                                |

**Individual of financial statements/balance sheet - assets**

**(R\$ thousand)**

| <b>Code</b>   | <b>Description</b>                 | <b>Current year<br/>03/31/2026</b> | <b>Prior year<br/>12/31/2025</b> |
|---------------|------------------------------------|------------------------------------|----------------------------------|
| 1             | Total Assets                       | 802,857                            | 716,989                          |
| 1.01          | Current assets                     | 252,766                            | 204,342                          |
| 1.01.01       | Cash and Cash Equivalent           | 77,212                             | 43,374                           |
| 1.01.03       | Trade receivable                   | 103,160                            | 99,074                           |
| 1.01.03.01    | Customers                          | 103,160                            | 99,074                           |
| 1.01.04       | Inventories                        | 1,952                              | 3,075                            |
| 1.01.06       | Securities                         | 32,746                             | 27,131                           |
| 1.01.06.01    | Current securities                 | 32,746                             | 27,131                           |
| 1.01.06.01.01 | Income tax and social contribution | 18,123                             | 15,306                           |
| 1.01.06.01.02 | Other taxes to offset              | 14,623                             | 11,825                           |
| 1.01.08       | Other current assets               | 37,696                             | 31,688                           |
| 1.01.08.03    | Others                             | 37,696                             | 31,688                           |
| 1.01.08.03.01 | Interbank relations                | 7,429                              | 5,834                            |
| 1.01.08.03.02 | Other Accounts Receivable          | 30,267                             | 25,854                           |
| 1.02          | Non-current assets                 | 550,091                            | 512,647                          |
| 1.02.01       | Long-term assets                   | 3,792                              | 4,111                            |
| 1.02.01.10    | Other non-current assets           | 3,792                              | 4,111                            |
| 1.02.01.10.03 | Judicial deposits                  | 1,549                              | 1,675                            |
| 1.02.01.10.04 | Others                             | 2,243                              | 2,436                            |
| 1.02.02       | Investments                        | 31,764                             | 37,726                           |
| 1.02.02.01    | Investment Properties              | 31,764                             | 37,726                           |
| 1.02.02.01.04 | Other Investments                  | 31,764                             | 37,726                           |
| 1.02.03       | Fixed assets                       | 88,822                             | 56,451                           |
| 1.02.03.01    | Fixed assets in operation          | 16,865                             | 15,428                           |
| 1.02.03.01.01 | Fixed assets in operation          | 16,865                             | 15,428                           |
| 1.02.03.02    | Right of use leased assets         | 71,957                             | 41,023                           |
| 1.02.04       | Intangibles                        | 425,713                            | 414,359                          |
| 1.02.04.01    | Intangibles                        | 425,713                            | 414,359                          |
| 1.02.04.01.02 | Computerized systems               | 399,819                            | 388,465                          |
| 1.02.04.01.03 | Goodwill (indefinite lived asset)  | 25,894                             | 25,894                           |

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Full set of financial statements - 03/31/2026- CSU DIGITAL S.A.

**Individual of financial statements/balance sheet - liabilities and equity**

**(R\$ thousand)**

| <b>Code</b>   | <b>Description</b>                              | <b>Current year<br/>03/31/2026</b> | <b>Prior year<br/>12/31/2025</b> |
|---------------|---|------------------------------------|----------------------------------|
| 2             | Total Liabilities                               | 802,857                            | 716,989                          |
| 2.01          | Current Liabilities                             | 225,878                            | 158,668                          |
| 2.01.01       | Social and Labor Obligations                    | 57,325                             | 49,432                           |
| 2.01.01.01    | Social obligations                              | 7,620                              | 8,994                            |
| 2.01.01.02    | Labor obligations                               | 49,705                             | 40,438                           |
| 2.01.02       | Suppliers                                       | 64,854                             | 54,388                           |
| 2.01.02.01    | Domestic suppliers                              | 64,854                             | 54,388                           |
| 2.01.03       | Tax obligations                                 | 11,146                             | 5,481                            |
| 2.01.03.01    | Federal Tax obligations                         | 3,733                              | 3,077                            |
| 2.01.03.01.03 | Other federal taxes                             | 3,733                              | 3,077                            |
| 2.01.03.03    | Municipal Tax obligations                       | 7,413                              | 2,404                            |
| 2.01.04       | Loans and borrowings                            | 42,114                             | 18,209                           |
| 2.01.04.01    | Loans and borrowings                            | 5,184                              | 72                               |
| 2.01.04.01.01 | In Brazilian Reais                              | 5,184                              | 72                               |
| 2.01.04.03    | Lease liabilities                               | 36,930                             | 18,137                           |
| 2.01.04.03.01 | Leasing liabilities                             | 36,930                             | 18,137                           |
| 2.01.05       | Other obligations                               | 50,439                             | 31,158                           |
| 2.01.05.02    | Others  | 50,439                             | 31,158                           |
| 2.01.05.02.01 | Dividends and Interest on Equity                | 6,075                              | 4                                |
| 2.01.05.02.04 | Deposit   | 26,880                             | 19,611                           |
| 2.01.05.02.05 | Other obligations                               | 8,194                              | 3,406                            |
| 2.01.05.02.06 | Interbank relations                             | 9,290                              | 8,137                            |
| 2.02          | Non-current liabilities                         | 98,844                             | 93,209                           |
| 2.02.01       | Loans and borrowings                            | 78,027                             | 73,986                           |
| 2.02.01.01    | Loans and borrowings                            | 47,844                             | 55,024                           |
| 2.02.01.01.01 | In Brazilian Reais                              | 47,844                             | 55,024                           |
| 2.02.01.03    | Lease liabilities                               | 30,183                             | 18,962                           |
| 2.02.01.03.01 | Leasing liabilities                             | 30,183                             | 18,962                           |
| 2.02.03       | Deferred Taxes                                  | 6,049                              | 5,311                            |
| 2.02.03.01    | Deferred Income Tax and Social Contribution     | 6,049                              | 5,311                            |
| 2.02.04       | Provisions                                      | 14,768                             | 13,912                           |
| 2.02.04.01    | Social security, labor and civil tax provisions | 14,768                             | 13,912                           |
| 2.02.04.01.01 | Tax provisions                                  | 9,469                              | 9,002                            |
| 2.02.04.01.02 | Provisions for Social Security and Labor        | 4,856                              | 4,501                            |
| 2.02.04.01.04 | Civil Provisions                                | 443                                | 409                              |
| 2.03          | Net equity                                      | 478,135                            | 465,112                          |
| 2.03.01       | Paid-in Capital Stock                           | 279,232                            | 279,232                          |
| 2.03.02       | Capital reserves                                | 5,008                              | 4,783                            |
| 2.03.02.04    | Options Granted                                 | 5,008                              | 4,783                            |

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Full set of financial statements - 03/31/2026- CSU DIGITAL S.A.

|            |                             |         |         |
|------------|-----------------------------|---------|---------|
| 2.03.04    | Profit Reserves             | 183,844 | 170,810 |
| 2.03.04.01 | Legal reserve               | 36,083  | 36,083  |
| 2.03.04.05 | Profit Retention Reserve    | 150,824 | 137,790 |
| 2.03.04.09 | Shares in Treasury          | -3,063  | -3,063  |
| 2.03.08    | Other Comprehensive Results | 10,051  | 10,287  |

**Individual of financial statements/statement of income**

**(R\$ thousand unless otherwise stated)**

| Code       | Description                                      | Current year to date     | Prior year to date       |
|------------|--|--------------------------|--------------------------|
|            |  | 01/01/2026 to 03/31/2026 | 01/01/2025 to 03/31/2025 |
| 3.01       | Revenue from the Sale of Goods and / or Services | 167,287                  | 150,692                  |
| 3.02       | Cost of Goods and / or Services Sold             | -97,152                  | -87,616                  |
| 3.03       | Gross profit                                     | 70,135                   | 63,076                   |
| 3.04       | Operating Expenses / Revenues                    | -44,351                  | -31,089                  |
| 3.04.01    | Selling Expenses                                 | -405                     | -837                     |
| 3.04.02    | General and Administrative Expenses              | -34,230                  | -27,975                  |
| 3.04.04    | Other Operating Income                           | -116                     | 192                      |
| 3.04.05    | Other Operating Expenses                         | -25                      | 99                       |
| 3.04.05.01 | Other Operating Expenses                         | -25                      | 99                       |
| 3.04.06    | Equity pick-up                                   | -9,575                   | -2,568                   |
| 3.05       | Result Before Financial Result and Taxes         | 25,784                   | 31,987                   |
| 3.06       | Financial result                                 | 2,442                    | -1,047                   |
| 3.06.01    | Financial income                                 | 5,995                    | 1,468                    |
| 3.06.02    | Financial expenses                               | -3,553                   | -2,515                   |
| 3.07       | Result Before Taxes on Profit                    | 28,226                   | 30,940                   |
| 3.08       | Income Tax and Social Contribution on Profit     | -8,092                   | -6,506                   |
| 3.08.01    | Current  | -7,355                   | -7,188                   |
| 3.08.02    | Deferred   | -737                     | 682                      |
| 3.09       | Net Income from Continuing Operations            | 20,134                   | 24,434                   |
| 3.11       | Profit / Loss for the Period                     | 20,134                   | 24,434                   |

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Full set of financial statements - 03/31/2026- CSU DIGITAL S.A.

**Individual of financial statements/statement of comprehensive income**

**(R\$ thousand)**

| <b>Code</b> | <b>Description</b>                         | <b>Current year to date</b>     | <b>Prior year to date</b>       |
|-------------|--|---------------------------------|---------------------------------|
|             |  | <b>01/01/2026 to 03/31/2026</b> | <b>01/01/2025 to 03/31/2025</b> |
| 4.01        | Profit / Loss for the period               | 20,134                          | 24,434                          |
| 4.02        | Others Comprehensive Income for the period | -236                            | -283                            |
| 4.03        | Comprehensive Income for the period        | 19,898                          | 24,151                          |

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Full set of financial statements - 03/31/2026- CSU DIGITAL S.A.

**Individual of financial statements/statement of cash flows - indirect method**

**(R\$ thousand)**

| Code       | Description                                      | Current year             |                          | Prior year               |                          |
|------------|--|--------------------------|--------------------------|--------------------------|--------------------------|
|            |  | 01/01/2026 to 03/31/2026 | 01/01/2025 to 03/31/2025 | 01/01/2025 to 03/31/2025 | 01/01/2025 to 03/31/2025 |
| 6.01       | Net Cash from Operating Activities               | 65,029                   |                          | 21,942                   |                          |
| 6.01.01    | Cash generated from operations                   | 45,372                   |                          | 44,294                   |                          |
| 6.01.01.01 | Profit / Loss for the Period                     | 20,134                   |                          | 24,434                   |                          |
| 6.01.01.02 | Depreciation and amortization                    | 16,192                   |                          | 14,540                   |                          |
| 6.01.01.03 | Residual value of assets written off             | 6                        |                          | 333                      |                          |
| 6.01.01.04 | Interest and indexation charges                  | 686                      |                          | 2,592                    |                          |
| 6.01.01.05 | Equity instrument for payment in shares          | 225                      |                          | 225                      |                          |
| 6.01.01.06 | Estimated losses on allowance for loan losses    | 30                       |                          | 43                       |                          |
| 6.01.01.07 | Deferred Income Tax and Social Contribution      | 738                      |                          | -682                     |                          |
| 6.01.01.08 | Provision for legal liabilities                  | 627                      |                          | 241                      |                          |
| 6.01.01.09 | Equity pick-up                                   | 9,575                    |                          | 2,568                    |                          |
| 6.01.01.11 | Foreign exchange variation                       | -2,841                   |                          | 0                        |                          |
| 6.01.02    | Changes in Assets and Liabilities                | 21,540                   |                          | -14,294                  |                          |
| 6.01.02.01 | Trade receivables                                | -4,116                   |                          | -17,779                  |                          |
| 6.01.02.02 | Inventories                                      | 1,123                    |                          | 477                      |                          |
| 6.01.02.03 | Judicial deposits                                | 134                      |                          | 221                      |                          |
| 6.01.02.04 | Other Assets                                     | -9,124                   |                          | -6,477                   |                          |
| 6.01.02.05 | Deposit  | 7,269                    |                          | 1,224                    |                          |
| 6.01.02.06 | Suppliers  | 10,466                   |                          | -4,048                   |                          |
| 6.01.02.07 | Salaries and Social Charges                      | 7,893                    |                          | 3,186                    |                          |
| 6.01.02.08 | Contingencies                                    | -74                      |                          | -111                     |                          |
| 6.01.02.09 | Other liabilities                                | 7,969                    |                          | 9,013                    |                          |
| 6.01.03    | Others   | -1,883                   |                          | -8,058                   |                          |
| 6.01.03.01 | Interest Paid                                    | -642                     |                          | -446                     |                          |
| 6.01.03.02 | Income Tax and Social Contribution Paid          | -1,241                   |                          | -7,612                   |                          |
| 6.02       | Net Cash Used in Investing Activities            | -20,928                  |                          | -25,420                  |                          |
| 6.02.01    | Acquisition of property, plant and equipment     | -2,387                   |                          | -2,008                   |                          |
| 6.02.02    | Acquisition of intangible assets                 | -18,541                  |                          | -17,271                  |                          |
| 6.02.05    | Investments                                      | 0                        |                          | -6,141                   |                          |
| 6.03       | Net Cash Used in Financing Activities            | -10,263                  |                          | -16,784                  |                          |
| 6.03.02    | Amortization of Loans and Financing              | 0                        |                          | -1,285                   |                          |
| 6.03.04    | Dividends and Interest on Equity Paid            | 0                        |                          | -6,491                   |                          |
| 6.03.05    | Amortization of Lease Liabilities                | -10,263                  |                          | -9,008                   |                          |
| 6.05       | Increase (decrease) in Cash and Cash Equivalents | 33,838                   |                          | -20,262                  |                          |
| 6.05.01    | Opening Balance of Cash and Cash Equivalents     | 43,374                   |                          | 95,679                   |                          |
| 6.05.02    | Closing Balance of Cash and Cash Equivalents     | 77,212                   |                          | 75,417                   |                          |

(A free translation of the original in Portuguese)

Full set of financial statements - 03/31/2026- CSU DIGITAL S.A.

**Individual of financial statements /statement of changes in equity - 01/01/2026 to 03/31/2026**

**(R\$ thousand)**

| Code       | Description                         | Paid-up capital | Capital reserves, share options and treasury shares | Revenue reserves | Retained earnings | Other comprehensive income | Equity  |
|------------|-------------------------------------|-----------------|---|------------------|-------------------|----------------------------|---------|
| 5.01       | Opening Balances                    | 279,232         | 4,783   | 170,810          | 0                 | 10,287                     | 465,112 |
| 5.02       | Adjustments from Previous Exercises | 0               | 0   | 0                | 0                 | 0                          | 0       |
| 5.03       | Adjusted Opening Balances           | 279,232         | 4,783   | 170,810          | 0                 | 10,287                     | 465,112 |
| 5.04       | Capital Transactions with Partners  | 0               | 225   | 0                | -7,100            | 0                          | -6,875  |
| 5.04.03    | Options Granted                     | 0               | 225   | 0                | 0                 | 0                          | 225     |
| 5.04.07    | Interest on Equity                  | 0               | 0   | 0                | -7,100            | 0                          | -7,100  |
| 5.05       | Total Comprehensive Income          | 0               | 0   | 0                | 20,134            | -236                       | 19,898  |
| 5.05.01    | Profit / Loss for the Period        | 0               | 0   | 0                | 20,134            | 0                          | 20,134  |
| 5.05.02    | Others Comprehensive Income         | 0               | 0   | 0                | 0                 | -236                       | -236    |
| 5.05.02.04 | Period Conversion Adjustments       | 0               | 0   | 0                | 0                 | -236                       | -236    |
| 5.06       | Internal Changes in Equity          | 0               | 0   | 13,034           | -13,034           | 0                          | 0       |
| 5.06.04    | Retained earnings                   | 0               | 0   | 13,034           | -13,034           | 0                          | 0       |
| 5.07       | Final balance                       | 279,232         | 5,008   | 183,844          | 0                 | 10,051                     | 478,135 |

(A free translation of the original in Portuguese)

Full set of financial statements - 03/31/2026- CSU DIGITAL S.A.

**Individual of financial statements/statement of changes in equity - 01/01/2025 to 03/31/2025**

**(R\$ thousand)**

| Code       | Description                         | Paid-up capital | Capital reserves, share options and treasury shares | Revenue reserves | Retained earnings | Other comprehensive income | Equity  |
|------------|-------------------------------------|-----------------|---|------------------|-------------------|----------------------------|---------|
| 5.01       | Opening Balances                    | 229,232         | 3,884   | 229,944          | 0                 | 14,080                     | 477,140 |
| 5.02       | Adjustments from Previous Exercises | 0               | 0   | 0                | 0                 | 0                          | 0       |
| 5.03       | Adjusted Opening Balances           | 229,232         | 3,884   | 229,944          | 0                 | 14,080                     | 477,140 |
| 5.04       | Capital Transactions with Partners  | 0               | 225   | 0                | -6,900            | 0                          | -6,675  |
| 5.04.03    | Options Granted                     | 0               | 225   | 0                | 0                 | 0                          | 225     |
| 5.04.07    | Interest on Equity                  | 0               | 0   | 0                | -6,900            | 0                          | -6,900  |
| 5.05       | Total Comprehensive Income          | 0               | 0   | 0                | 24,434            | -282                       | 24,152  |
| 5.05.01    | Profit / Loss for the Period        | 0               | 0   | 0                | 24,434            | 0                          | 24,434  |
| 5.05.02    | Others Comprehensive Income         | 0               | 0   | 0                | 0                 | -282                       | -282    |
| 5.05.02.04 | Period Conversion Adjustments       | 0               | 0   | 0                | 0                 | -282                       | -282    |
| 5.06       | Internal Changes in Equity          | 0               | 0   | 17,534           | -17,534           | 0                          | 0       |
| 5.06.01    | Constitution of Reserves            | 0               | 0   | 17,534           | -17,534           | 0                          | 0       |
| 5.07       | Final balance                       | 229,232         | 4,109   | 247,478          | 0                 | 13,798                     | 494,617 |

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Full set of financial statements - 03/31/2026- CSU DIGITAL S.A.

**Individual of financial statements /statement of value added**

**(R\$ thousand)**

| Code       | Description                                      | Current year             | Prior year               |
|------------|--|--------------------------|--------------------------|
|            |  | 01/01/2026 to 03/31/2026 | 01/01/2025 to 03/31/2025 |
| 7.01       | Revenues   | 186,612                  | 169,954                  |
| 7.01.01    | Sales of Goods, Products and Services            | 186,942                  | 169,804                  |
| 7.01.02    | Other revenues                                   | -300                     | 192                      |
| 7.01.04    | Estimated losses on allowance for loan losses    | -30                      | -42                      |
| 7.02       | Inputs Purchased from Third Parties              | -23,015                  | -20,531                  |
| 7.02.01    | Costs Prods, Merchs, and Servs, Sold             | -3,717                   | -10,803                  |
| 7.02.02    | Materials, Energy, Servs, Third Party and Others | -19,298                  | -9,728                   |
| 7.03       | Gross Value Added                                | 163,597                  | 149,423                  |
| 7.04       | Retentions                                       | -16,192                  | -14,539                  |
| 7.04.01    | Depreciation and amortization                    | -16,192                  | -14,539                  |
| 7.05       | Net Added Value Produced                         | 147,405                  | 134,884                  |
| 7.06       | Added Value Received in Transfer                 | -6,418                   | -1,099                   |
| 7.06.01    | Equity pick-up                                   | -9,575                   | -2,568                   |
| 7.06.02    | Financial income                                 | 3,157                    | 1,469                    |
| 7.07       | Total Added Value to be Distributed              | 140,987                  | 133,785                  |
| 7.08       | Added Value Distribution                         | 140,987                  | 133,785                  |
| 7.08.01    | Personnel  | 68,870                   | 65,597                   |
| 7.08.01.01 | Direct Remuneration                              | 55,110                   | 51,991                   |
| 7.08.01.02 | Benefits   | 9,588                    | 9,197                    |
| 7.08.01.03 | FGTS   | 4,172                    | 4,409                    |
| 7.08.02    | Taxes, fees and contributions                    | 39,049                   | 32,905                   |
| 7.08.02.01 | Federal  | 35,392                   | 29,358                   |
| 7.08.02.03 | Municipal  | 3,657                    | 3,547                    |
| 7.08.03    | Remuneration of Third Party Capital              | 12,934                   | 10,847                   |
| 7.08.03.01 | Fees   | 678                      | 2,513                    |
| 7.08.03.02 | Rentals  | 12,256                   | 8,334                    |
| 7.08.04    | Equity Remuneration                              | 20,134                   | 24,436                   |
| 7.08.04.01 | Dividends and Interest on Equity                 | 7,100                    | 6,902                    |
| 7.08.04.03 | Retained earnings                                | 13,034                   | 17,534                   |

**Consolidated of financial statements/balance sheet - assets**

**(R\$ thousand)**

| Code          | Description                        | Current year<br>03/31/2026 | Prior year<br>12/31/2025 |
|---------------|------------------------------------|----------------------------|--------------------------|
| 1             | Total Assets                       | 828,958                    | 750,929                  |
| 1.01          | Current assets                     | 275,408                    | 239,964                  |
| 1.01.01       | Cash and Cash Equivalent           | 95,310                     | 75,674                   |
| 1.01.03       | Trade receivable                   | 103,167                    | 99,113                   |
| 1.01.03.01    | Customers                          | 103,167                    | 99,113                   |
| 1.01.04       | Inventories                        | 1,952                      | 3,075                    |
| 1.01.06       | Securities                         | 32,746                     | 27,118                   |
| 1.01.06.01    | Current securities                 | 32,746                     | 27,118                   |
| 1.01.06.01.01 | Income tax and social contribution | 18,123                     | 15,293                   |
| 1.01.06.01.02 | Other taxes to offset              | 14,623                     | 11,825                   |
| 1.01.08       | Other current assets               | 42,233                     | 34,984                   |
| 1.01.08.03    | Others                             | 42,233                     | 34,984                   |
| 1.01.08.03.01 | Interbank relations                | 7,429                      | 5,834                    |
| 1.01.08.03.02 | Other Accounts Receivable          | 34,804                     | 29,150                   |
| 1.02          | Non-current assets                 | 553,550                    | 510,965                  |
| 1.02.01       | Long-term assets                   | 4,280                      | 4,625                    |
| 1.02.01.10    | Other non-current assets           | 4,280                      | 4,625                    |
| 1.02.01.10.03 | Judicial deposits                  | 1,549                      | 1,675                    |
| 1.02.01.10.04 | Others                             | 2,731                      | 2,950                    |
| 1.02.02       | Investments                        | 26,554                     | 26,554                   |
| 1.02.02.01    | Investment Properties              | 26,554                     | 26,554                   |
| 1.02.02.01.05 | Other Investments                  | 26,554                     | 26,554                   |
| 1.02.03       | Fixed assets                       | 96,638                     | 65,177                   |
| 1.02.03.01    | Fixed assets in operation          | 21,705                     | 20,680                   |
| 1.02.03.01.01 | Fixed assets in operation          | 21,705                     | 20,680                   |
| 1.02.03.02    | Right of use leased assets         | 74,933                     | 44,497                   |
| 1.02.04       | Intangibles                        | 426,078                    | 414,609                  |
| 1.02.04.01    | Intangibles                        | 400,184                    | 388,715                  |
| 1.02.04.01.02 | Computerized systems               | 400,184                    | 388,715                  |
| 1.02.04.02    | Goodwill (indefinite lived asset)  | 25,894                     | 25,894                   |

(A free translation of the original in Portuguese)

Full set of financial statements - 03/31/2026- CSU DIGITAL S.A.

**Consolidated of financial statements/balance sheet - liabilities and equity  
(R\$ thousand)**

| <b>Code</b>   | <b>Description</b>                              | <b>Current year<br/>03/31/2026</b> | <b>Prior year<br/>12/31/2025</b> |
|---------------|---|------------------------------------|----------------------------------|
| 2             | Total Liabilities                               | 828,958                            | 750,929                          |
| 2.01          | Current Liabilities                             | 226,109                            | 162,686                          |
| 2.01.01       | Social and Labor Obligations                    | 58,271                             | 50,778                           |
| 2.01.01.01    | Social obligations                              | 7,620                              | 8,994                            |
| 2.01.01.02    | Labor obligations                               | 50,651                             | 41,784                           |
| 2.01.02       | Suppliers                                       | 65,201                             | 55,552                           |
| 2.01.02.01    | Domestic suppliers                              | 65,201                             | 55,552                           |
| 2.01.03       | Tax obligations                                 | 11,257                             | 5,511                            |
| 2.01.03.01    | Federal Tax obligations                         | 3,748                              | 3,084                            |
| 2.01.03.01.03 | Other federal taxes                             | 3,748                              | 3,084                            |
| 2.01.03.03    | Municipal Tax obligations                       | 7,509                              | 2,427                            |
| 2.01.04       | Loans and Financing                             | 44,790                             | 19,687                           |
| 2.01.04.01    | Loans and Financing                             | 6,524                              | 167                              |
| 2.01.04.01.01 | In Brazilian Reais                              | 6,524                              | 167                              |
| 2.01.04.03    | Lease liabilities                               | 38,266                             | 19,520                           |
| 2.01.04.03.01 | Leasing liabilities                             | 38,266                             | 19,520                           |
| 2.01.05       | Other obligations                               | 46,590                             | 31,158                           |
| 2.01.05.02    | Others  | 46,590                             | 31,158                           |
| 2.01.05.02.01 | Dividends and Interest on Equity                | 6,075                              | 4                                |
| 2.01.05.02.04 | Deposit   | 26,880                             | 19,611                           |
| 2.01.05.02.05 | Other obligations                               | 4,345                              | 3,406                            |
| 2.01.05.02.06 | Interbank relations                             | 9,290                              | 8,137                            |
| 2.02          | Non-current liabilities                         | 124,714                            | 123,131                          |
| 2.02.01       | Loans and borrowings                            | 103,897                            | 103,908                          |
| 2.02.01.01    | Loans and borrowings                            | 71,767                             | 82,536                           |
| 2.02.01.01.01 | In Brazilian Reais                              | 71,767                             | 82,536                           |
| 2.02.01.03    | Lease liabilities                               | 32,130                             | 21,372                           |
| 2.02.01.03.01 | Leasing liabilities                             | 32,130                             | 21,372                           |
| 2.02.03       | Deferred Taxes                                  | 6,049                              | 5,311                            |
| 2.02.03.01    | Deferred Income Tax and Social Contribution     | 6,049                              | 5,311                            |
| 2.02.04       | Provisions                                      | 14,768                             | 13,912                           |
| 2.02.04.01    | Social security, labor and civil tax provisions | 14,768                             | 13,912                           |
| 2.02.04.01.01 | Tax provisions                                  | 9,469                              | 9,002                            |
| 2.02.04.01.02 | Provisions for Social Security and Labor        | 4,856                              | 4,501                            |
| 2.02.04.01.04 | Civil Provisions                                | 443                                | 409                              |
| 2.03          | Net equity                                      | 478,135                            | 465,112                          |
| 2.03.01       | Paid-in Capital Stock                           | 279,232                            | 279,232                          |

(A free translation of the original in Portuguese)

Full set of financial statements - 03/31/2026- CSU DIGITAL S.A.

|            |                             |         |         |
|------------|-----------------------------|---------|---------|
| 2.03.02    | Capital reserves            | 5,008   | 4,783   |
| 2.03.02.04 | Options Granted             | 5,008   | 4,783   |
| 2.03.04    | Profit Reserves             | 183,844 | 170,810 |
| 2.03.04.01 | Legal reserve               | 36,083  | 36,083  |
| 2.03.04.05 | Profit Retention Reserve    | 150,824 | 137,790 |
| 2.03.04.09 | Shares in Treasury          | -3,063  | -3,063  |
| 2.03.08    | Other Comprehensive Results | 10,051  | 10,287  |

(A free translation of the original in Portuguese)  
 Full set of financial statements - 03/31/2026- CSU DIGITAL S.A.

**Consolidated of financial statements/statement of income**

**(R\$ thousand unless otherwise stated)**

| Code    | Description                                      | Current year to date     | Prior year to date       |
|---------|--|--------------------------|--------------------------|
|         |  | 01/01/2026 to 03/31/2026 | 01/01/2025 to 03/31/2025 |
| 3.01    | Revenue from the Sale of Goods and / or Services | 167,287                  | 150,692                  |
| 3.02    | Cost of Goods and / or Services Sold             | -97,152                  | -87,616                  |
| 3.03    | Gross profit                                     | 70,135                   | 63,076                   |
| 3.04    | Operating Expenses / Revenues                    | -44,320                  | -31,035                  |
| 3.04.01 | Selling Expenses                                 | -567                     | -837                     |
| 3.04.02 | General and Administrative Expenses              | -43,612                  | -30,539                  |
| 3.04.04 | Other Operating Income                           | -116                     | 242                      |
| 3.04.05 | Other Operating Expenses                         | -25                      | 99                       |
| 3.05    | Result Before Financial Result and Taxes         | 25,815                   | 32,041                   |
| 3.06    | Financial result                                 | 2,473                    | -1,101                   |
| 3.06.01 | Financial income                                 | 6,217                    | 1,468                    |
| 3.06.02 | Financial expenses                               | -3,744                   | -2,569                   |
| 3.07    | Result Before Taxes on Profit                    | 28,288                   | 30,940                   |
| 3.08    | Income Tax and Social Contribution on Profit     | -8,154                   | -6,506                   |
| 3.08.01 | Current  | -7,417                   | -7,188                   |
| 3.08.02 | Deferred   | -737                     | 682                      |
| 3.09    | Net Income from Continuing Operations            | 20,134                   | 24,434                   |
| 3.11    | Profit / Loss for the Period                     | 20,134                   | 24,434                   |

(A free translation of the original in Portuguese)  
Full set of financial statements - 03/31/2026- CSU DIGITAL S.A.

**Consolidated of financial statements/statement of comprehensive income**

**(R\$ thousand)**

| <b>Code</b> | <b>Description</b>                         | <b>Current year to date</b>     | <b>Prior year to date</b>       |
|-------------|--|---------------------------------|---------------------------------|
|             |  | <b>01/01/2026 to 03/31/2026</b> | <b>01/01/2025 to 03/31/2025</b> |
| 4.01        | Profit / Loss for the period               | 20,134                          | 24,434                          |
| 4.02        | Others Comprehensive Income for the period | -236                            | -283                            |
| 4.03        | Comprehensive Income for the period        | 19,898                          | 24,151                          |

(A free translation of the original in Portuguese)

Full set of financial statements - 03/31/2026- CSU DIGITAL S.A.

**Consolidated of financial statements/statement of cash flows - indirect method**

**(R\$ thousand)**

| Code       | Description  | Current year to date     | Prior year to date       |
|------------|--|--------------------------|--------------------------|
|            |  | 01/01/2026 to 03/31/2026 | 01/01/2025 to 03/31/2025 |
| 6.01       | Net Cash from Operating Activities                   | 50,099                   | 22,181                   |
| 6.01.01    | Cash generated from operations                       | 33,822                   | 45,638                   |
| 6.01.01.01 | Profit / Loss for the Period                         | 20,134                   | 24,434                   |
| 6.01.01.02 | Depreciation and amortization                        | 16,850                   | 14,965                   |
| 6.01.01.03 | Residual value of assets written off                 | 6                        | 333                      |
| 6.01.01.04 | Interest and indexation charges                      | 844                      | 5,050                    |
| 6.01.01.05 | Equity instrument for payment in shares              | 225                      | 225                      |
| 6.01.01.06 | Estimated losses on allowance for loan losses        | 30                       | 43                       |
| 6.01.01.07 | Deferred Income Tax and Social Contribution          | 738                      | -682                     |
| 6.01.01.08 | Provision for legal liabilities                      | 627                      | 241                      |
| 6.01.01.10 | Exchange rate variation on cash and cash equivalents | -1,397                   | 38                       |
| 6.01.01.11 | Exchange rate variation                              | -4,235                   | 991                      |
| 6.01.02    | Changes in Assets and Liabilities                    | 19,207                   | -15,313                  |
| 6.01.02.01 | Trade receivables                                    | -4,084                   | -17,779                  |
| 6.01.02.02 | Inventories  | 1,123                    | 477                      |
| 6.01.02.03 | Judicial deposits                                    | 134                      | 221                      |
| 6.01.02.04 | Other Assets   | -10,352                  | -7,318                   |
| 6.01.02.05 | Deposit  | 7,269                    | 1,224                    |
| 6.01.02.06 | Suppliers  | 9,649                    | -4,287                   |
| 6.01.02.07 | Salaries and Social Charges                          | 7,493                    | 3,246                    |
| 6.01.02.08 | Contingencies  | -74                      | -111                     |
| 6.01.02.09 | Other liabilities                                    | 8,049                    | 9,014                    |
| 6.01.03    | Others   | -2,930                   | -8,144                   |
| 6.01.03.01 | Interest Paid  | -1,689                   | -532                     |
| 6.01.03.02 | Income Tax and Social Contribution Paid              | -1,241                   | -7,612                   |
| 6.02       | Net Cash Used in Investing Activities                | -21,244                  | -19,738                  |
| 6.02.01    | Acquisition of property, plant and equipment         | -2,560                   | -2,467                   |
| 6.02.02    | Acquisition of intangible assets                     | -18,684                  | -17,271                  |
| 6.03       | Net Cash Used in Financing Activities                | -10,616                  | -20,471                  |
| 6.03.02    | Amortization of Loans and Financing                  | 0                        | -1,285                   |
| 6.03.04    | Dividends and Interest on Equity Paid                | 0                        | -6,491                   |
| 6.03.05    | Amortization of Lease Liabilities                    | -10,616                  | -12,695                  |
| 6.04       | Exchange rate variation on cash and cash equivalents | 1,397                    | -38                      |
| 6.05       | Increase (decrease) in Cash and Cash Equivalents     | 19,636                   | -18,066                  |
| 6.05.01    | Opening Balance of Cash and Cash Equivalents         | 75,674                   | 96,197                   |
| 6.05.02    | Closing Balance of Cash and Cash Equivalents         | 95,310                   | 78,131                   |

(A free translation of the original in Portuguese)

Full set of financial statements - 03/31/2026- CSU DIGITAL S.A.

**Consolidated of financial statements/statement of changes in equity - 01/01/2026 to 03/31/2026**

(R\$ thousand)

| Code       | Description                         | Paid-up capital | Capital reserves, share options and treasury shares | Revenue reserves | Retained earnings | Other comprehensive income | Equity  | Participation of non-controlling shareholders | Equity/ Consolidated |
|------------|-------------------------------------|-----------------|---|------------------|-------------------|----------------------------|---------|---|----------------------|
| 5.01       | Opening Balances                    | 279,232         | 4,783   | 170,810          | 0                 | 10,287                     | 465,112 | 0   | 465,112              |
| 5.02       | Adjustments from Previous Exercises | 0               | 0   | 0                | 0                 | 0                          | 0       | 0   | 0                    |
| 5.03       | Adjusted Opening Balances           | 279,232         | 4,783   | 170,810          | 0                 | 10,287                     | 465,112 | 0   | 465,112              |
| 5.04       | Capital Transactions with Partners  | 0               | 225   | 0                | -7,100            | 0                          | -6,875  | 0   | -6,875               |
| 5.04.03    | Options Granted                     | 0               | 225   | 0                | 0                 | 0                          | 225     | 0   | 225                  |
| 5.04.07    | Interest on Equity                  | 0               | 0   | 0                | -7,100            | 0                          | -7,100  | 0   | -7,100               |
| 5.05       | Total Comprehensive Income          | 0               | 0   | 0                | 20,134            | -236                       | 19,898  | 0   | 19,898               |
| 5.05.01    | Profit / Loss for the Period        | 0               | 0   | 0                | 20,134            | 0                          | 20,134  | 0   | 20,134               |
| 5.05.02    | Others Comprehensive Income         | 0               | 0   | 0                | 0                 | -236                       | -236    | 0   | -236                 |
| 5.05.02.04 | Period Conversion Adjustments       | 0               | 0   | 0                | 0                 | -236                       | -236    | 0   | -236                 |
| 5.06       | Internal Changes in Equity          | 0               | 0   | 13,034           | -13,034           | 0                          | 0       | 0   | 0                    |
| 5.06.04    | Retained earnings                   | 0               | 0   | 13,034           | -13,034           | 0                          | 0       | 0   | 0                    |
| 5.07       | Final balance                       | 279,232         | 5,008   | 183,844          | 0                 | 10,051                     | 478,135 | 0   | 478,135              |

(A free translation of the original in Portuguese)

Full set of financial statements - 03/31/2026- CSU DIGITAL S.A.

**Consolidated of financial statements/statement of changes in equity - 01/01/2025 to 03/31/2025**

**(R\$ thousand)**

| Code       | Description                         | Paid-up capital | Capital reserves, share options and treasury shares | Revenue reserves | Retained earnings | Other comprehensive income | Equity  | Participation of non-controlling shareholders | Equity/ Consolidated |
|------------|-------------------------------------|-----------------|---|------------------|-------------------|----------------------------|---------|---|----------------------|
| 5.01       | Opening Balances                    | 229,232         | 3,884   | 229,944          | 0                 | 14,080                     | 477,140 | 0   | 477,140              |
| 5.02       | Adjustments from Previous Exercises | 0               | 0   | 0                | 0                 | 0                          | 0       | 0   | 0                    |
| 5.03       | Adjusted Opening Balances           | 229,232         | 3,884   | 229,944          | 0                 | 14,080                     | 477,140 | 0   | 477,140              |
| 5.04       | Capital Transactions with Partners  | 0               | 225   | 0                | -6,900            | 0                          | -6,675  | 0   | -6,675               |
| 5.04.03    | Options Granted                     | 0               | 225   | 0                | 0                 | 0                          | 225     | 0   | 225                  |
| 5.04.07    | Interest on Equity                  | 0               | 0   | 0                | -6,900            | 0                          | -6,900  | 0   | -6,900               |
| 5.05       | Total Comprehensive Income          | 0               | 0   | 0                | 24,434            | -282                       | 24,152  | 0   | 24,152               |
| 5.05.01    | Profit / Loss for the Period        | 0               | 0   | 0                | 24,434            | 0                          | 24,434  | 0   | 24,434               |
| 5.05.02    | Others Comprehensive Income         | 0               | 0   | 0                | 0                 | -282                       | -282    | 0   | -282                 |
| 5.05.02.04 | Period Conversion Adjustments       | 0               | 0   | 0                | 0                 | -282                       | -282    | 0   | -282                 |
| 5.06       | Internal Changes in Equity          | 0               | 0   | 17,534           | -17,534           | 0                          | 0       | 0   | 0                    |
| 5.06.01    | Constitution of Reserves            | 0               | 0   | 17,534           | -17,534           | 0                          | 0       | 0   | 0                    |
| 5.07       | Final balance                       | 229,232         | 4,109   | 247,478          | 0                 | 13,798                     | 494,617 | 0   | 494,617              |

(A free translation of the original in Portuguese)

Full set of financial statements - 03/31/2026- CSU DIGITAL S.A.

**Consolidated of financial statements /statement of value added**

**(R\$ thousand)**

| Code       | Description                                      | Current year to date     | Prior year to date       |
|------------|--|--------------------------|--------------------------|
|            |  | 01/01/2026 to 03/31/2026 | 01/01/2025 to 03/31/2025 |
| 7.01       | Revenues   | 186,612                  | 170,005                  |
| 7.01.01    | Sales of Goods, Products and Services            | 186,942                  | 169,804                  |
| 7.01.02    | Other revenues                                   | -300                     | 243                      |
| 7.01.04    | Estimated losses on allowance for loan losses    | -30                      | -42                      |
| 7.02       | Inputs Purchased from Third Parties              | -25,506                  | -22,110                  |
| 7.02.01    | Costs Prods., Merchs. and Servs. Sold            | -3,717                   | -10,854                  |
| 7.02.02    | Materials, Energy, Servs. Third Party and Others | -21,789                  | -11,256                  |
| 7.03       | Gross Value Added                                | 161,106                  | 147,895                  |
| 7.04       | Retentions                                       | -16,850                  | -14,965                  |
| 7.04.01    | Depreciation and amortization                    | -16,850                  | -14,965                  |
| 7.05       | Net Added Value Produced                         | 144,256                  | 132,930                  |
| 7.06       | Added Value Received in Transfer                 | 3,379                    | 1,469                    |
| 7.06.02    | Financial income                                 | 3,379                    | 1,469                    |
| 7.07       | Total Added Value to be Distributed              | 147,635                  | 134,399                  |
| 7.08       | Added Value Distribution                         | 147,635                  | 134,399                  |
| 7.08.01    | Personnel  | 74,542                   | 65,845                   |
| 7.08.01.01 | Direct Remuneration                              | 60,728                   | 52,239                   |
| 7.08.01.02 | Benefits   | 9,642                    | 9,197                    |
| 7.08.01.03 | FGTS   | 4,172                    | 4,409                    |
| 7.08.02    | Taxes, fees and contributions                    | 39,212                   | 32,931                   |
| 7.08.02.01 | Federal  | 35,555                   | 29,384                   |
| 7.08.02.03 | Municipal  | 3,657                    | 3,547                    |
| 7.08.03    | Remuneration of Third Party Capital              | 13,747                   | 11,187                   |
| 7.08.03.01 | Fees   | 869                      | 2,566                    |
| 7.08.03.02 | Rentals  | 12,878                   | 8,621                    |
| 7.08.04    | Equity Remuneration                              | 20,134                   | 24,436                   |
| 7.08.04.01 | Dividends and Interest on Equity                 | 7,100                    | 6,902                    |
| 7.08.04.03 | Retained earnings                                | 13,034                   | 17,534                   |

MAY 06<sup>th</sup>

↗ **2026**



# Results 1Q26



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**Results video conference**

**Date:** Thursday, May 7<sup>th</sup>, 2026  
**Time:** 03:00 p.m. (BR) | 02:00 p.m. (NY)  
 Conference in Portuguese with simultaneous translation to English.  
**Broadcast:** [click here](#)

CSU Digital S.A. (B3: CSUD3) (CSU or Company) announces its results for the first quarter of 2026. All information was prepared in accordance with the accounting practices adopted in Brazil, observing the pronouncements, guidelines and interpretations of the Brazilian Accounting Pronouncements Committee (CPC) duly approved by the CVM, the IFRS standards issued by IASB and in compliance with the provisions of Law 6.404/76.

## Quarter highlights

### Operational

**CSU DX:** Remarkable operational performance and record-high financial indicators, driven by AI-powered hyperautomation

- **New HAS contracts:** Three contracts with new clients were signed in 1Q26, encompassing the use of HAS technology. In total, there have been 13 new contracts since the HAS solution rollout in 2024.

**CSU Pays:** Consistent revenue growth and gross profit expansion, supported by the complete portfolio renewal and higher transaction volumes.

- **Upsell:** 1 new contract in 1Q26. Seizing opportunities to deepen relationships with existing customers, while reinforcing the importance of a full-service portfolio.

### Financial

|  |   |   |
|--|---|---|
| <p><b>Record - Net revenue</b></p> <p><b>R\$ 167.3 MM</b></p> <p>+11.0% vs. 1Q25</p> | <p><b>Gross profit</b></p> <p><b>R\$ 70.1 MM</b></p> <p>+11.2% vs. 1Q25</p> <p>Margin 41.9%</p> | <p><b>EBITDA</b></p> <p><b>R\$ 42.7 MM</b></p> <p>-9.2%   -5.7 p.p.</p> <p>Margin 25.5%</p> |
| <p><b>Net income</b></p> <p><b>R\$ 20.1 MM</b></p> <p>Margin 12.0%</p>               | <p><b>Operating cash generation</b></p> <p><b>R\$ 50.1 MM</b></p> <p>+125.9% vs. 1Q25</p>       | <p><b>ROIC and ROE<sup>1</sup></b></p> <p><b>22% and 21%</b></p>                            |

### By business unit

**CSU Pays | 58% of revenue and 78% of gross profit**

**R\$ 97.5 MM**

Net revenue (+3.3% vs. 1Q25)

|                               |                                     |
|-------------------------------|-------------------------------------|
| Registered cards and accounts | <b>35.9 mi -4.8% vs. 1Q25</b>       |
| TPV                           | <b>R\$ 121.2 bi +12.7% vs. 1Q25</b> |
| Transactions volume           | <b>378.6 mi +23.0% vs. 1Q25</b>     |

**CSU DX | 42% of revenue and 22% of gross profit**

**R\$ 69.8 MM**

Net revenue (+23.9% vs. 1Q25) - **Record**

|                   |                                |
|-------------------|--------------------------------|
| Processes         | <b>+4.4 mi +17.7% vs. 1Q25</b> |
| Digitalization    | <b>76%</b>                     |
| New HAS contracts | <b>3</b>                       |

<sup>1</sup>ROE: return on equity; ROIC: return on invested capital.

# Message from Management

---

The first quarter of 2026 was marked by significant advances in the execution of CSU Digital's strategy, with progress across all of the Company's business segments. On the innovation front, we continued to evolve in the development of new products and in the incorporation of artificial intelligence into our solutions. The expanded use of AI and hyperautomation, both in internal processes and in client deliverables, has generated meaningful gains in efficiency, scalability, and competitive differentiation, while also enabling the launch of new features and solutions aligned with market demands.

From an operational standpoint, the Company posted healthy indicators across both verticals. CSU DX maintained a strong growth trajectory in both operational indicators and results, with three new contracts signed during the quarter, including the HAS process hyperautomation solution. In the quarter, more than 4.4 million processes were managed, with 76% of interactions handled digitally, reinforcing the efficiency and scalability of the technology solutions implemented.

CSU Pays, in turn, delivered a consistent performance, with continuous advances and the launch of new products and solutions that expand the number of transactions and the financial volume transacted across its platforms. We reached 35.9 million registered cards and accounts, of which 22.5 million were billed cards, reflecting a 63% activation rate — above the market average. Additionally, we advanced in negotiations with base clients for the launch of the global card — a milestone that validates CSU Digital's positioning in the North American market and opens new growth avenues.

The Company also delivered a solid financial performance in the quarter. Net revenue totaled a record R\$167,3 million in 1Q26 (+11.0% vs. 1Q25), with growth of +3.3% at CSU Pays and +23.9% at CSU DX, which posted yet another all-time record. Gross profit reached R\$70,1 million (+11.2% vs. 1Q25), with a margin of 41.9%.

Consolidated EBITDA totaled R\$42.7 million, while net income reached R\$20.1 million, reflecting the intensification of investments in new strategic fronts, which include the development and incorporation of new technologies and AI, the launch of the international operation, and the strengthening of marketing and customer relationship initiatives within the base. These initiatives, while placing near-term pressure on results, are aligned with the Company's growth strategy and aim to accelerate the capture of opportunities, strengthen competitive positioning, and unlock new revenues and contracts in the coming quarters.

Also worth highlighting is the distribution of R\$7.1 million in interest on own capital (IOC) related to 1Q26, paid in April, which reinforces the Company's commitment to generating value for shareholders.

Over recent months, we have strengthened our organizational structure with the hiring of executives in the commercial, technology, and product areas. This move reflects the Company's evolution and the ongoing renewal of its leadership, in line with the demands of a new growth cycle, expanding our execution capacity and reinforcing our positioning as a relevant technology player.

The progress delivered by CSU over recent years reflects a consistent operational transformation, grounded in innovation, efficiency, and the expansion of the solutions portfolio, which has consolidated the foundations for the Company's current growth phase. We remain confident in the execution of our strategy, supported by a solid client base, a robust commercial pipeline, and proprietary technology platforms, which position us differentially to capture the opportunities ahead.

With discipline and consistency, we continue to advance the integration of strategic initiatives, technological development, and organizational strengthening, reaffirming our commitment to sustainable long-term value creation.

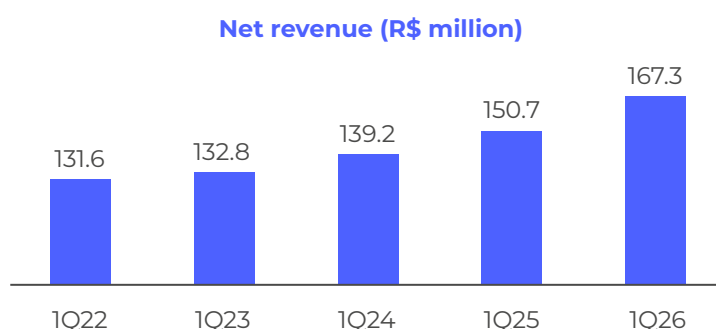
**Marcos Ribeiro Leite**  
Founder & CEO



## Consolidated results

| Consolidated main indicators<br>(R\$ thousand) | 1Q26           | 1Q25           | % Var.<br>YoY | 4Q25           | % Var.<br>QoQ |
|--|----------------|----------------|---------------|----------------|---------------|
| <b>Net revenue</b>                             | <b>167,287</b> | <b>150,692</b> | <b>11.0%</b>  | <b>164,433</b> | <b>1.7%</b>   |
| Total costs                                    | (97,152)       | (87,616)       | 10.9%         | (95,825)       | 1.4%          |
| <b>Gross profit</b>                            | <b>70,135</b>  | <b>63,076</b>  | <b>11.2%</b>  | <b>68,609</b>  | <b>2.2%</b>   |
| Gross margin                                   | 41.9%          | 41.9%          | 0.0 p.p.      | 41.7%          | 0.2 p.p.      |
| <b>EBITDA</b>                                  | <b>42,665</b>  | <b>47,005</b>  | <b>-9.2%</b>  | <b>33,724</b>  | <b>26.5%</b>  |
| EBITDA margin                                  | 25.5%          | 31.2%          | -5.7 p.p.     | 20.5%          | 5.0 p.p.      |
| <b>Net income</b>                              | <b>20,134</b>  | <b>24,434</b>  | <b>-17.6%</b> | <b>34,136</b>  | <b>-41.0%</b> |
| Net margin                                     | 12.0%          | 16.2%          | -4.2 p.p.     | 20.8%          | -8.8 p.p.     |

**Net revenue:** CSU Digital has maintained a consistent growth trajectory in operational volumes over the years, reflecting the resilience of its business model, which derives from the synergy and complementarity of its portfolio. The Company's net revenue reached a **record R\$ 167.3 million in 1Q26, expanding by 11.0% from 1Q25.**



This trajectory, observed year after year, stems primarily from the robustness of our full-service business model. Supported by a broad, complete and integrated portfolio, the Company is strategically positioned to serve the complete cycle of a financial operation, from start to finish. This approach ensures clients a fluid, secure and high-value-added digital experience while providing end users with a complete journey. This reinforces CSU Digital's role as a long-term strategic partner.

The full-service business model expands our access to new markets, sustains profitability growth and provides greater revenue predictability even across different economic and business cycles. In short:

- CSU attracts new (B2B) customers;
- Our clients offer new solutions to their consumers, creating opportunities for additional revenue – from the same user base – for CSU and its clients;
- The information from each user's profile and the data generated with each new transaction are leveraged to stimulate further usage through the application of advanced AI tools in a hyper-personalized fashion, increasing conversion rates, satisfaction and loyalty.
- Processes are managed efficiently (76% of processes were managed digitally in 1Q26).

In the Performance by business unit section, we break down the performance of our verticals, CSU Pays and CSU DX.



## Costs

Total costs reached **R\$ 97.2 million in 1Q26, in a 10.9% increase compared to 1Q25** when it totaled R\$ 87.6 million. This variation reflects:

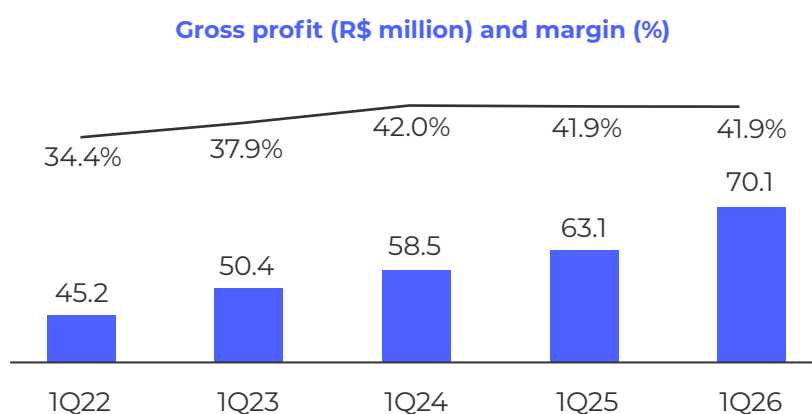
- (i) The increase in the current payroll and the stock of vacation pay and thirteenth salary due to a higher-than-expected labor collective bargaining agreement (minimum of 7%) and labor charges resulting from the reinstatement of payroll taxes (Law No. 14,973/24), in effect since early 2025, with a gradual increase in the INSS rate from 5% to 10%;
- (ii) The expansion of the operational structure to support growth from new contracts signed at CSU DX, which require larger upfront outlays until maturity is reached and costs are diluted. It is important to highlight that contractual price adjustments for certain clients in this unit are scheduled to take effect starting in the second quarter of 2026, at which point they will more meaningfully offset the impacts of the labor collective bargaining agreement and the payroll tax reinstatement.
- (iii) Software licenses and rentals coupled with higher spending on cloud storage to accommodate the growth of new operations;

Additionally, PIS/COFINS tax credits in the amount of R\$6.8 million were recognized on a one-off basis in 1Q26, related to payments made to certain suppliers in prior periods, which partially mitigated the effects mentioned above.

## Gross profit

In the quarter, **gross profit** totaled R\$ 70.1 million (+11.2% vs. 1Q25) with a gross margin of 41.9%, the same level seen in the previous year.

**The Company's continued gross profit growth (CAGR 2021-2026 of +11%) and the maintenance of a healthy margin demonstrate the consistency in the execution of our business**, which is driven by the evolution of operational indicators. This performance reflects sustainable revenue growth, efficiency gains from the digitalization of processes, and rigorous cost management discipline.



## Selling, general and administrative expenses (SG&A)

| Consolidated SG&A<br>(R\$ thousand) | 1Q26            | 1Q25            | % Var.<br>YoY | 4Q25            | % Var.<br>QoQ |
|-------------------------------------|-----------------|-----------------|---------------|-----------------|---------------|
| General and administrative          | (42,297)        | (28,882)        | 46.4%         | (47,314)        | -10.6%        |
| Depreciation and amortization       | (1,315)         | (1,657)         | -20.6%        | (1,914)         | -31.3%        |
| Sales and marketing                 | (567)           | (837)           | -32.3%        | (938)           | -39.6%        |
| <b>Total SG&amp;A expenses</b>      | <b>(44,179)</b> | <b>(31,376)</b> | <b>40.8%</b>  | <b>(50,166)</b> | <b>-11.9%</b> |
| <i>% of net revenue</i>             | 26.4%           | 20.8%           | 5.6 p.p.      | 30.5%           | -4.1 p.p.     |

In the quarter, the Company's SG&A which includes corresponding depreciation and amortization (D&A), totaled R\$ 44.2 million compared to R\$ 31.4 million in 1Q25 (+40.8% vs. 1Q25). Since 2025, we have intensified our investments in strategic areas aimed at sustaining and accelerating the Company's growth, mainly focused on three pillars:

- (i) **Strengthening teams:** We reinforced our teams in the Commercial, Product and Technology areas with the incorporation of senior professionals aligned with the strategy and long-term priorities, expanding our capacity for execution and results generation;
- (ii) **Expanding the use of artificial intelligence:** We have broadened the application of AI in the development of solutions that boost transaction volume and increase operational efficiency, expanding teams and strengthening partnerships with strategic suppliers;
- (iii) **Marketing:** Quarterly expenses were impacted by: (i) increased marketing and customer relationship initiatives targeting the customer base and prospects, and (ii) marketing and brand positioning actions in the North American market following the launch of the international operation in December 2025.

These movements, although they put pressure on results in the short term, are aligned with the Company's growth strategy and aim to accelerate the capture of opportunities, strengthen its competitive positioning, and unlock new revenues and contracts in the coming quarters.

Excluding the effects of strategic projects and the reinstatement of payroll taxes, the Company's adjusted expenses would have totaled R\$30.8 million in 1Q26 (+28.3% vs. 1Q25).

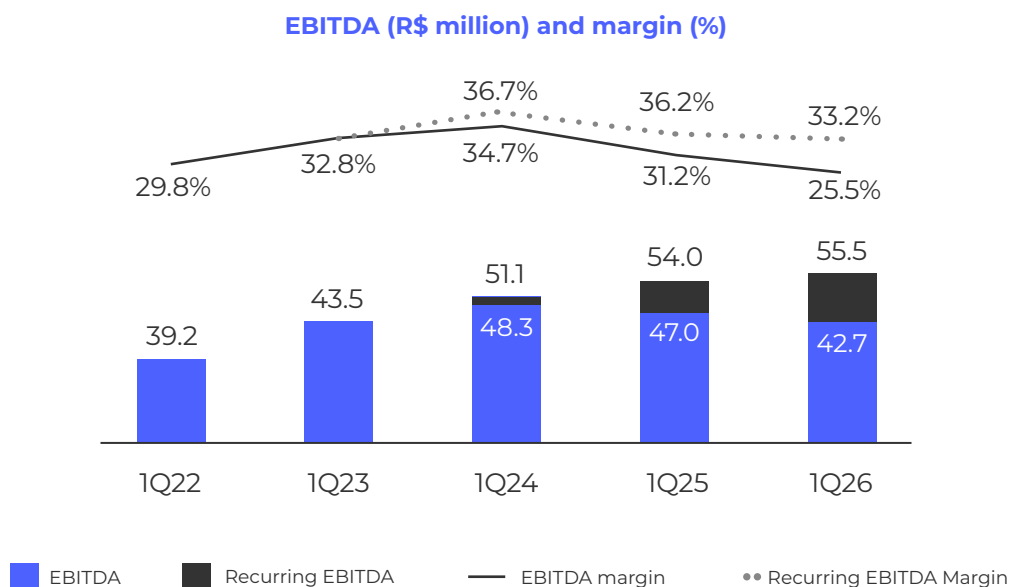


## EBITDA<sup>2</sup> and EBITDA margin

| Consolidated EBITDA reconciliation<br>(R\$ thousand) | 1Q26          | 1Q25          | % Var.<br>YoY    | 4Q25          | % Var.<br>QoQ   |
|--|---------------|---------------|------------------|---------------|-----------------|
| <b>Net income</b>                                    | <b>20,134</b> | <b>24,434</b> | <b>-17.6%</b>    | <b>34,136</b> | <b>-41.0%</b>   |
| (+) Income taxes                                     | 8,154         | 6,506         | 25.3%            | (14,479)      | -156.3%         |
| (+) Financial result                                 | (2,473)       | 1,101         | -324.6%          | (1,579)       | 56.6%           |
| (+) Depr. and amort.                                 | 16,850        | 14,964        | 12.6%            | 15,648        | 7.7%            |
| <b>EBITDA</b>  | <b>42,665</b> | <b>47,005</b> | <b>-9.2%</b>     | <b>33,724</b> | <b>26.5%</b>    |
| <i>EBITDA margin</i>                                 | <i>25.5%</i>  | <i>31.2%</i>  | <i>-5.7 p.p.</i> | <i>20.5%</i>  | <i>5.0 p.p.</i> |

**Recurring EBITDA**, which excludes investments related to strategic projects, labor disputes and payroll tax reinstatement reached **R\$ 55.5 million in 1Q26** with a margin of **33.2%** (+2.9% and -3.0 p.p. vs. 1Q25). Considering the effects above, **Consolidated EBITDA** totaled **R\$ 42.7 million in 1Q26** with a margin of 25.5%, a result 9.2% lower than 1Q25.

Additionally, the high level of investment in recent quarters, aimed at executing structuring projects and developing new growth areas – while implying a temporary compression of profitability in the short term, reinforces CSU's strategic position to capture expansion opportunities and generate sustainable gains in the long term.



<sup>2</sup> **EBITDA**: Prepared in accordance with CVM Resolution 156/22, it is a non-accounting measurement that consists of net income for the time period plus taxes on profit, financial expenses net of financial income, and depreciation and amortization.

## Financial result

In the quarter, financial results totaled a positive R\$2.5 million, compared to a negative R\$1.1 million in 1Q25. This performance is mainly explained by the recognition of one-off adjustments that positively impacted financial income in the period, such as interest on revenue and tax credits from previous fiscal years.

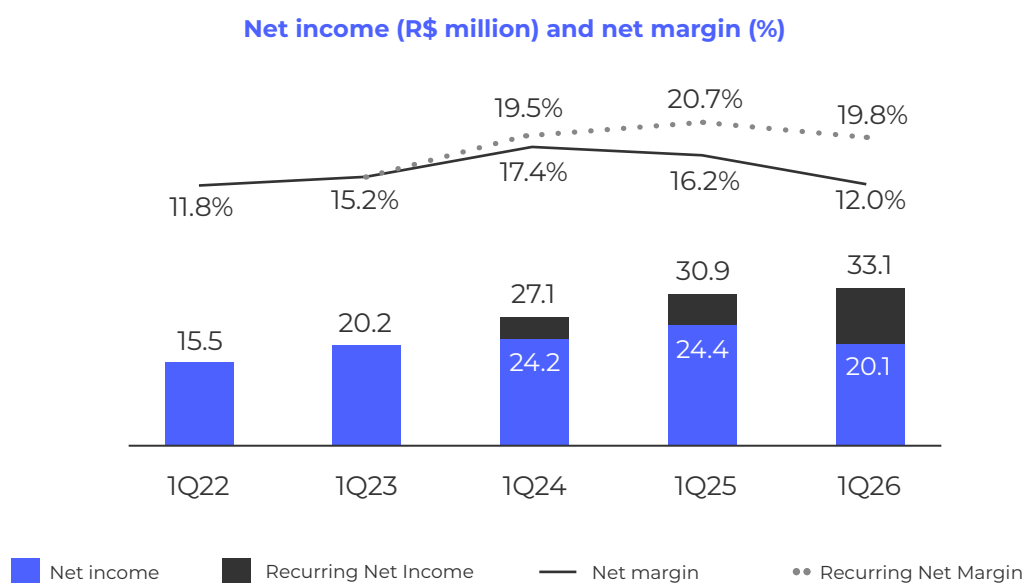
## Net income

**Income tax and social contribution on net income (IR/CSLL):** In 1Q26, income tax and social contribution (IR/CSLL) totaled R\$8.1 million, an increase of R\$1.6 million compared to R\$6.5 million recorded in 1Q25.

Starting in 2025, the Company's effective tax rate began to benefit from the recurring capture of tax credits linked to Lei do Bem law, made possible by improvements in the internal processes for monitoring eligible projects and investments, contributing to a structural reduction in the tax burden.

However, in the quarter, this positive effect was partially offset by the increase in expenses related to the U.S. international operation, incurred in a foreign entity and therefore not deductible for Brazilian income tax purposes, which resulted in an increase in the effective tax rate for the period.

**Net income and net margin:** In the quarter, net income reached R\$ 20.1 million with a net margin of 12.0%, compared to R\$ 24.4 million and a margin of 16.2% in the same period of the previous year.



## Investments (CAPEX<sup>3</sup>)

**CAPEX:** In 1Q26 it totaled R\$ 22.6 million compared to R\$ 19.6 million in the same period of the previous year, an increase of R\$ 3.0 million (+15.2% vs. 1Q25). In line with historical trends, in 1Q26, investments accounted for 13.5% of net revenue.

The volume of investments in tangible and intangible assets in recent years reflects the progress of strategic projects, including the development of new digital payment methods and embedded finance solutions, the strengthening of data infrastructure and security, the launch of CSU DX's HAS platform, the application of artificial intelligence in the payments front, and the Company's international expansion.

- **CSU Pays (83% of total in 1Q26):** In the quarter, CAPEX totaled R\$ 18.8 million compared to R\$ 16.8 million in 1Q25, an increase of R\$ 2.0 million (+12.1% vs. 1Q25). Also contributing to this amount were higher investments in structuring the international operation and the development of artificial intelligence applications for payments, focused on strengthening transaction performance and fraud prevention solutions.
- **CSU DX (1% of the total in 1Q26):** In the quarter, CAPEX totaled R\$ 0.3 million compared to R\$ 2.2 million in 1Q25, reflecting the distinct nature of the implementations during the period. In 1Q25, the unit added two new clients, requiring significant investments in physical and technological infrastructure to begin operations. In 1Q26, the implementation of a new client was conducted entirely remotely, significantly reducing the need for physical infrastructure expenditures.
- **Corporate (16% of the total in 1Q26):** In the quarter it amounted to R\$ 3.5 million compared to R\$ 0.6 million in 1Q25, an increase of R\$ 2.9 million concentrated in one-off investments in the renovation of the Company's physical infrastructure and operating assets, with no recurrence foreseen in the coming quarters.

| Investments<br>(R\$ thousand) | 1Q26          | 1Q25          | % Var.<br>YoY | 4Q25          | % Var.<br>QoQ |
|-------------------------------|---------------|---------------|---------------|---------------|---------------|
| CSU Pays                      | 18,776        | 16,750        | 12.1%         | 24,215        | -22.5%        |
| CSU DX                        | 260           | 2,245         | -88.4%        | 1,403         | -81.4%        |
| Corporate                     | 3,518         | 576           | -             | 1,391         | 152.9%        |
| <b>Capex</b>                  | <b>22,555</b> | <b>19,571</b> | <b>15.2%</b>  | <b>27,009</b> | <b>-16.5%</b> |
| % of net revenue              | 13.5%         | 13.0%         | 0.5 p.p.      | 16.4%         | -2.9 p.p.     |

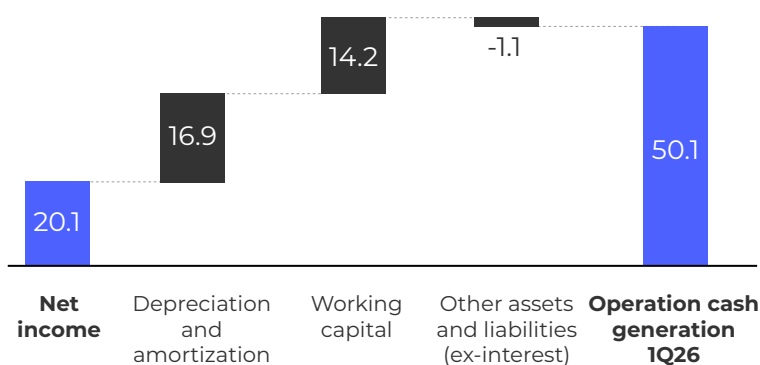
<sup>3</sup>CAPEX: Corporate investments reflect, for the most part, investments in technology management platforms, both in terms of software and hardware, as well as general improvements. This amount differs from the "Cash Used in Investing Activities" in the Statement of Cash Flow due to leasing and equity investments.

## Operating cash generation

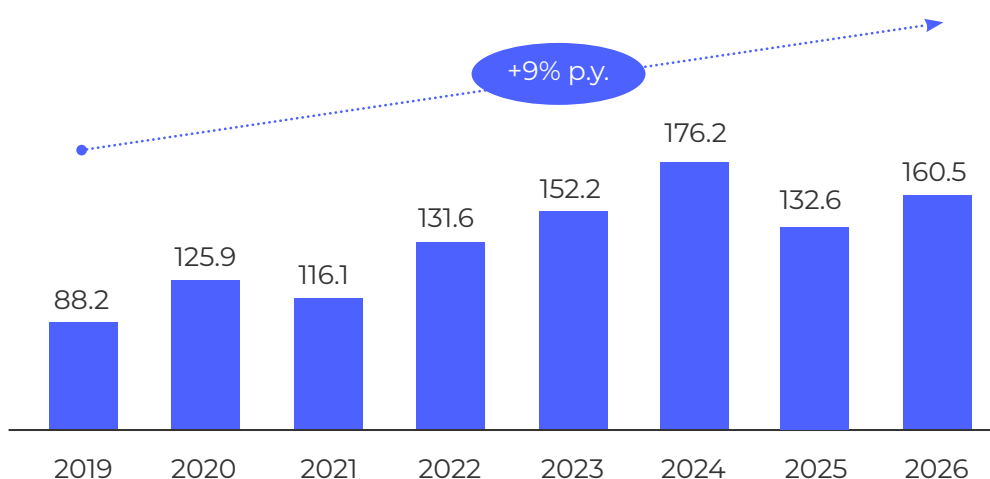
Cash generated by operating activities totaled **R\$ 50.1 million** in 1Q26 compared to R\$22.2 million in 1Q25, an **increase of R\$27.9 million (+125.9% vs. 1Q25)**. This result is mainly driven by the strong positive contribution from working capital changes in the period, which totaled R\$14.2 million positive compared to R\$18.3 million negative in 1Q25, representing an improvement of R\$32.5 million. This dynamic is explained by the normalization of the accounts payable and advances balance following higher disbursements concentrated in prior quarters, and by lower cash consumption in trade receivables compared to the year-over-year period.

Since 2019, operating cash generation has achieved a **CAGR exceeding 9% annually**, reflecting the consistency of operational results and disciplined working capital management. The Company has a long and consistent track record of delivering results and generating cash, maintaining a high EBITDA conversion rate, which over the last 12 months ended in 1Q26 reached 94%.

Reconciliation of consolidated cash flow (R\$ million)



Historical growth in consolidated operating cash flow generation (R\$ million)



## Capital structure<sup>4</sup>

We maintain a **solid capital structure, appropriate** to the current stage of business and the market. This allows us to continue investing consistently, preserve a healthy shareholder compensation and maintain flexibility for potential financial leverage should attractive opportunities for value creation and asset expansion arise.

**Gross debt:** At the end of 1Q26, analyzing exclusively interest-bearing debt (loans and financing), the Company closed the quarter with a gross balance of R\$78.3 million (R\$0.4 million in 1Q25). This increase reflects the funding transaction structured in 4Q25 by subsidiary CSU International in U.S. dollars, with an interest rate of 6% per year, under conditions significantly more competitive compared to rates available in the Brazilian market, enabling the Company to finance its international expansion and the extraordinary dividend distribution with greater cost efficiency. Total gross debt, which includes lease liabilities, ended the quarter at R\$148.7 million compared to R\$63.1 million in 1Q25, an increase explained by the aforementioned funding and the addition of new lease contracts during the period.

**Cash and cash equivalents<sup>6</sup>:** At the end of 1Q26, the cash and cash equivalents balance totaled R\$95.3 million, compared to R\$78.1 million in the same period of the prior year (+22.0% vs. 1Q25).

**Net debt:** Considering only interest-bearing debt liabilities, the Company ended the quarter with a net cash position of R\$17.0 million. With respect to total gross debt, which includes lease liabilities (IFRS 16), the Company recorded net debt of R\$53.4 million at the end of 1Q26, compared to a net cash position of R\$15.1 million in 1Q25.

**12M net debt/EBITDA:** The net debt-to-EBITDA ratio (using free cash flow and interest-bearing debt as reference) in 1Q26 was **(0.10x)** (-0.41x in 1Q25). Considering total debt, the net debt to EBITDA ratio for the quarter was **0.31x** compared to (0.08x) in 1Q25.

| Consolidated indebtedness<br>(R\$ thousand) | 1Q26            | 1Q25            | % Var.<br>YoY | 4Q25           | % Var.<br>QoQ |
|---|-----------------|-----------------|---------------|----------------|---------------|
| <b>Financing and debt loan</b>              | <b>78,291</b>   | <b>415</b>      | <b>-</b>      | <b>82,703</b>  | <b>-5.3%</b>  |
| Short term                                  | 6,524           | 415             | -             | 167            | -             |
| Long term                                   | 71,767          | -               | n.a.          | 82,536         | -13.0%        |
| <b>(-) Cash and equivalents</b>             | <b>95,310</b>   | <b>78,131</b>   | <b>22.0%</b>  | <b>75,674</b>  | <b>25.9%</b>  |
| <b>Net onerous debt</b>                     | <b>(17,019)</b> | <b>(77,716)</b> | <b>-78.1%</b> | <b>7,029</b>   | <b>-</b>      |
| EBITDA LTM                                  | 170,389         | 191,022         | -10.8%        | 174,730        | -2.5%         |
| <b>Net onerous debt/EBITDA LTM (x)</b>      | <b>(0.10)</b>   | <b>(0.41)</b>   | <b>0.31</b>   | <b>0.04</b>    | <b>(0.14)</b> |
| <b>Lease liabilities (IFRS 16)</b>          | <b>70,396</b>   | <b>62,656</b>   | <b>12.4%</b>  | <b>40,892</b>  | <b>72.2%</b>  |
| <b>Gross debt</b>                           | <b>148,687</b>  | <b>63,071</b>   | <b>135.7%</b> | <b>123,595</b> | <b>20.3%</b>  |
| <b>(-) Cash and equivalents</b>             | <b>95,310</b>   | <b>78,131</b>   | <b>22.0%</b>  | <b>75,674</b>  | <b>25.9%</b>  |
| <b>Net debt</b>                             | <b>53,377</b>   | <b>(15,060)</b> | <b>-</b>      | <b>47,921</b>  | <b>11.4%</b>  |
| EBITDA LTM                                  | 170,389         | 191,022         | -10.8%        | 174,730        | -2.5%         |
| <b>Net debt/EBITDA LTM (x)</b>              | <b>0.31</b>     | <b>(0.08)</b>   | <b>0.39</b>   | <b>0.27</b>    | <b>0.04</b>   |

<sup>4</sup>Capital structure: Post-IFRS 16 data.

<sup>5</sup>Gross debt: At the end of the quarter, the Company held foreign-currency debt related to the funding raised by subsidiary CSU International, without the use of derivative instruments. Foreign exchange exposure is monitored by management and will be reassessed as the operation evolves toward generating dollar-denominated revenues.

<sup>6</sup>Cash and cash equivalents: Cash is invested in certificates of deposit (CDs) issued by top-tier banks.



## Performance by business unit

### CSU Pays

**CSU Pays** (our core business) is the business division that encompasses all cutting-edge solutions in Digital Payments and Embedded Finance and Loyalty & Incentive services. Our solutions cover the entire cycle of a financial services pipeline from origination, transaction processing and validation, management of multiple electronic payment methods and multiple currencies, fraud analysis and prevention mechanisms, the entire digital back office for risk analysis, credit analysis, interchange, onboarding and curation, as well as processing solutions for acquirers.

We have the **broadest portfolio** on the market for payments via cards, Pix, Pix on Credit, and cryptocurrencies. We also have a complete embedded finance platform that includes products such as digital accounts for individuals and businesses, electronic receipt and transfer of funds (cash in and cash out), bill payment, top-ups, issuance and settlement of payment slips, and other financial products (credit, investments, insurance).

In 2025, the Company successfully completed the renewal of all contracts scheduled to mature at the end of 2025 and beginning of 2026 with a high degree of success, securing contract extensions ranging from 3 to 5 years. This movement reduces business continuity risks and enhances revenue predictability, recurrence, and visibility, while reinforcing the strength of client relationships, with an average tenure exceeding 13 years.

This strategy involved commercial adjustments that generated point-in-time pricing pressure, with effects partially offset by specific renewal conditions, temporarily impacting the conversion of operational performance into revenue.

In 1Q26, CSU Pays recorded the expansion of service scope for a base client, reinforcing the Company's full-service positioning. The commercial pipeline remains strong, with negotiations in advanced stages across players in different segments. These discussions reflect the results of the commercial team strengthening and renewal strategy highlighted in recent releases, and reinforce CSU Pays' capacity to expand its client base through new and significant partnerships.

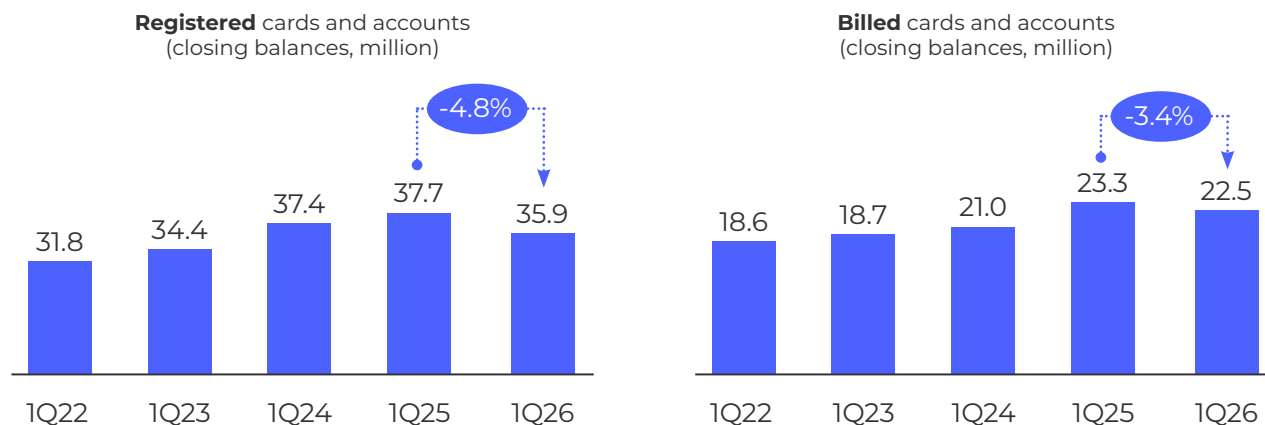
### Operational performance

**CSU Pays** has shown consistent and significant growth in its operational volumes. A central pillar of the Company's business strategy, this division is expected to remain the main revenue generator in the medium and long terms, especially due to increased market dynamism and the recent expansion of its solutions portfolio. CSU Pays' operating model provides high revenue predictability, supported by its recurring nature (platform as a service) with billing based on volume tiers for accounts, cards and transactions under management.



Below we present the operational indicators for CSU Pays

### Cards and accounts



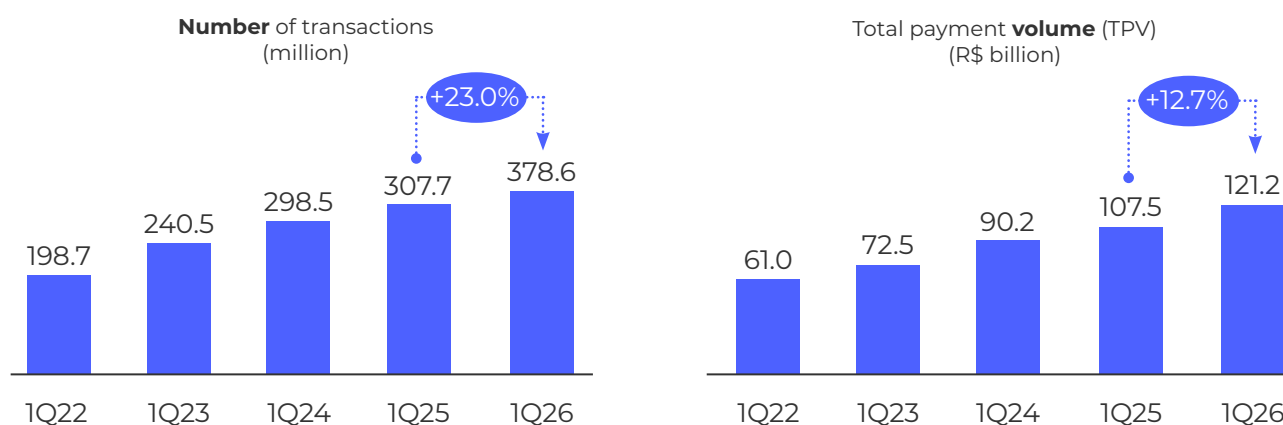
- **Registered cards and accounts:** At the end of 1Q26, we had 35.9 million cards and accounts registered, a 4.8% decrease compared to the same period in 2025.
- **Billed cards and accounts:** We ended 1Q26 with 22.5 million billed cards and accounts, compared to 23.3 million in 1Q25 – a decrease of 0.8 million (-3.4% vs. 1Q25).

Both variations above, reflect one-off effects of periodic base cleanups — carried out by clients from time to time — of units with low or no transactional activity, in line with their internal controls policies. This movement generates no change whatsoever from a transaction volume or billing standpoint.

It is worth highlighting that cards and accounts with at least one transaction in the period recorded growth of +9.7% vs. 1Q25, evidencing that the effectively active base continues to expand consistently.

- **Activation ratio:** The ratio is calculated between the number of billed accounts and cards and the total registered. At the end of 1Q26 the activation ratio reached 63% compared to 62% in 1Q25 (+1.0 p.p.). CSU keeps improving its technologies and services to speed the perception of value by new customers and expand user activation, a central metric for the strategy of the Company, and that of its B2B clients. The integrated portfolio of innovative solutions adds to competitive differentiation, increases primacy and drives adoption by end users.

## Processing volume



- Number of transactions managed:** CSU's digital platforms totaled 378.6 million transactions in the quarter, growth of 23.0% compared to 1Q25. Over the years, this indicator has risen consistently with a CAGR of 20.0% per year since 2021, reflecting the Company's platform capacity to operate large volumes with high availability and operational stability, which sustains and increases processing volumes.
- Total payment volume (TPV):** Totaled R\$ 121.2 billion in the quarter, R\$ 13.7 billion higher than the volume in the same period of the previous year (+12.7%). This growth is due to a higher number of transactions processed, encompassing payment solutions for issuers, acquirers and contractors of Pix money transfer services and digital accounts, in addition to the increase in the average transaction value as part of our clients' strategy.
- Loyalty & Incentive:** Redemption volumes in this sub-segment of CSU Pays totaled R\$ 85.1 million in 1Q26, consistent with 1Q25, and net revenue grew 7% compared to 1Q25. This performance reflects the Company's differentiation through the use of technology, data and artificial intelligence, which drive product evolution and sustain its growth trajectory. This area is becoming an important revenue driver and a central element of the value proposition offered to customers. It is a lever for differentiation and loyalty in the customer journey.



## Financial performance

| Consolidated main indicators - CSU Pays<br>(R\$ thousand) | 1Q26          | 1Q25          | % Var.<br>YoY | 4Q25           | % Var.<br>QoQ |
|---|---------------|---------------|---------------|----------------|---------------|
| <b>Net revenue</b>  | <b>97,506</b> | <b>94,350</b> | <b>3.3%</b>   | <b>102,022</b> | <b>-4.4%</b>  |
| Total costs   | (43,082)      | (42,843)      | 0.6%          | (46,007)       | -6.4%         |
| <b>Gross profit</b>                                       | <b>54,424</b> | <b>51,507</b> | <b>5.7%</b>   | <b>56,016</b>  | <b>-2.8%</b>  |
| <i>Gross margin</i>                                       | 55.8%         | 54.6%         | 1.2 p.p.      | 54.9%          | 0.9 p.p.      |

Net revenue:

**R\$ 97.5 MM** +3.3%  
1Q26 yoy

**Net revenue: Revenue reached R\$ 97.5 million in 1Q26 (+3.3% vs. 1Q25)** driven by operational volumes in all sub-segments of this unit.

As demonstrated, the operational volumes of this vertical are growing due to the natural movement of the payments market, which has continued to expand coupled with the progress of our new solutions. These attract new customers, encourage the activation of the user base and amplify cross-selling opportunities across segments.

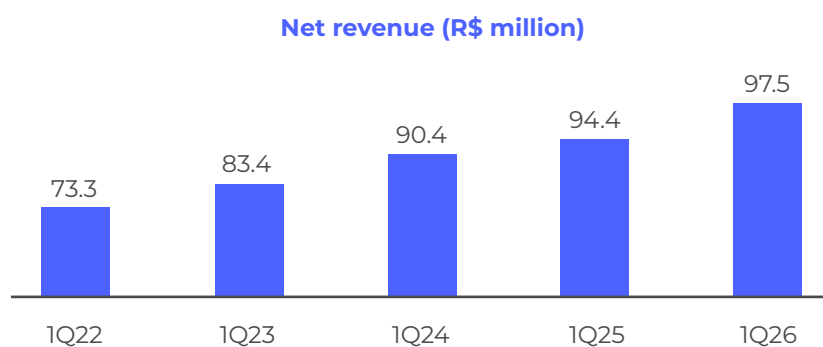
Gross profit:

**R\$ 54.4 MM** +5.7%  
**Margin 55.8%** +1.2p.p.  
1Q26 yoy

It is worth noting CSU's strategic role in promoting loyalty and incentive mechanisms to attract, monetize and retain users for our clients, expanding its main focus. This sub-segment has achieved significant results in recent periods, contributing to the constant growth in the unit.

As mentioned, in 2025 the Company renewed all contracts expiring at the end of the year and the beginning of 2026, securing extensions of between three and five years. In return, starting in 3Q25 the vertical's revenue began to reflect commercial discounts of approximately R\$ 4 million per quarter, which temporarily impacted the unit's growth rate by reducing the conversion of operational progress into revenue. Still, the initiative reinforces the predictability and recurrence of revenues, and establishes a more solid foundation for the resumption of growth in the coming quarters.

CSU Pays accounted for **58% of the Company's total revenue** in 1Q26.



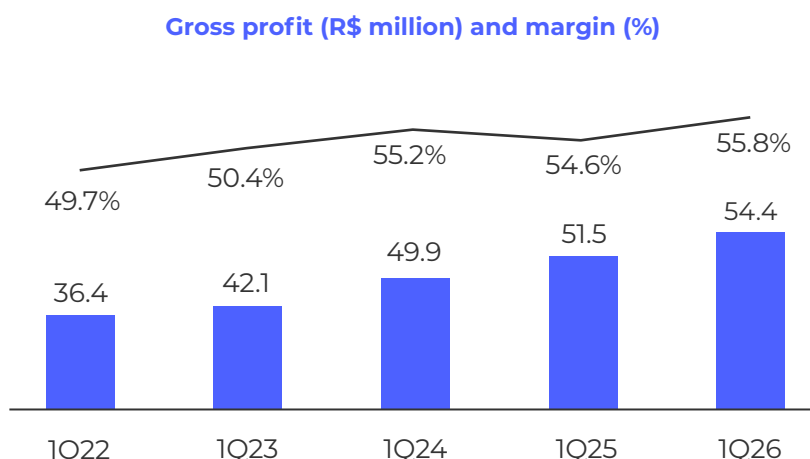
**Costs:** In the quarter, the costs of this business division totaled R\$ 43.1 million (R\$ 42.8 million in the same period of the previous year), an increase of R\$ 0.3 million (+0.6% vs. 1Q25).

The variation stems mainly from (i) higher expenses on software licenses and rentals, in line with the growth of operations; (ii) increased use of AI solutions and storage services; (iii) higher spending on operating materials and rewards, reflecting the greater volume of loyalty and incentive mechanisms; and (iv) reinstatement of payroll taxes (Law No. 14,973/24).

Conversely, during the quarter one-off PIS/COFINS tax credits totaling R\$ 6.8 million were recognized, related to payments made to certain suppliers in prior periods, which helped to partially mitigate the unit's cost pressure during the period.

**Gross profit and gross margin:** Gross profit reached R\$ 54.4 million in 1Q26, an expansion of 5.7% vs. 1Q25. The constant growth in the unit's gross profit (CAGR 2021-2026: +13%) reflects the increase in operational efficiency, resulting from the digitalization of operations combined with sustainable revenue growth. The **gross profit in this vertical represented 78% of the Company's total in 1Q26.**

The unit ended 1Q26 **with a margin of 55.8%** versus 54.6% in the same period of the previous year.



## CSU DX

**CSU DX** is our business division focused on developing high-density technology solutions for business process management (BPM) in different markets, ensuring full capacity (infrastructure, people and technology) of the contracted services. Originally created to meet the demands of the card ecosystem, the unit underwent a deep digital transformation and redirected its operations towards an increasingly robust approach to hyperautomation of operational flows, leveraged by the efficient use of data, technology and artificial intelligence.

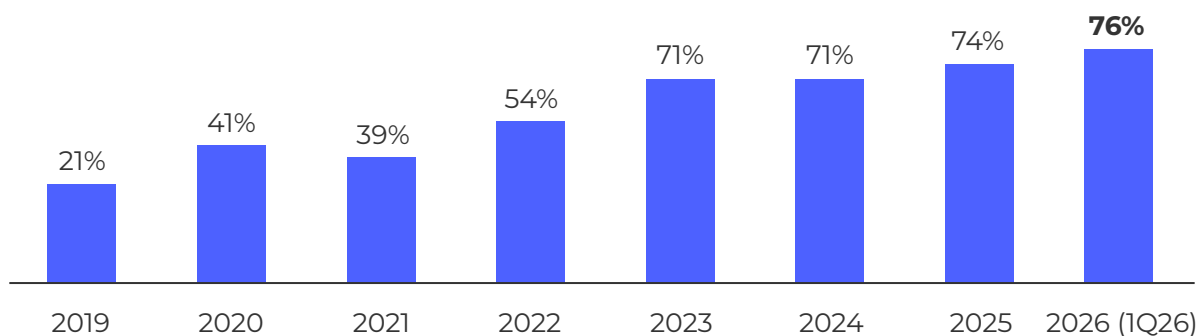
### Operational performance

In 2024, the Company launched the **HAS platform** — a hyperautomation solution applied to middle and back-office operations, with applications in fraud prevention, data exchange, document and data curation, onboarding, credit processes and quality monitoring. The platform expands the vertical's growth potential by attracting new clients and by broadening the scope with existing clients through cross-selling and upselling.

Since the rollout, **13 new contracts were signed** with clients from various industries such as telecommunications, benefits, financial services, retail and ID Tech. In 1Q26, **three new contracts** were signed, reinforcing the unit's commercial momentum, and one contract (signed in 4Q25) was implemented. This busy schedule combined with consistent execution and portfolio expansion, has accelerated the growth of CSU DX.

In 1Q26, the Company managed more than 4.4 million processes (**17.7% vs. 1Q25**) ranging from front-office interactions to middle-office activities and back-office. During this period, **76% of operations were carried out through automated or hyperautomated mechanisms, digital channels and self-service** — an increase of 55 percentage points compared to 2019, when the digitalization process began.

Digital interactions (%)



## Financial Performance

| Consolidated main indicators - CSU DX<br>(R\$ thousand) | 1Q26          | 1Q25          | % Var.<br>YoY   | 4Q25          | % Var.<br>QoQ   |
|---|---------------|---------------|-----------------|---------------|-----------------|
| <b>Net revenue</b>                                      | <b>69,781</b> | <b>56,342</b> | <b>23.9%</b>    | <b>62,411</b> | <b>11.8%</b>    |
| Total costs   | (54,070)      | (44,773)      | 20.8%           | (49,818)      | 8.5%            |
| <b>Gross profit</b>                                     | <b>15,711</b> | <b>11,569</b> | <b>35.8%</b>    | <b>12,593</b> | <b>24.8%</b>    |
| <i>Gross margin</i>                                     | <i>22.5%</i>  | <i>20.5%</i>  | <i>2.0 p.p.</i> | <i>20.2%</i>  | <i>2.3 p.p.</i> |

Net revenue:

**R\$ 69.8 MM** +23.9%  
1Q26 yoy

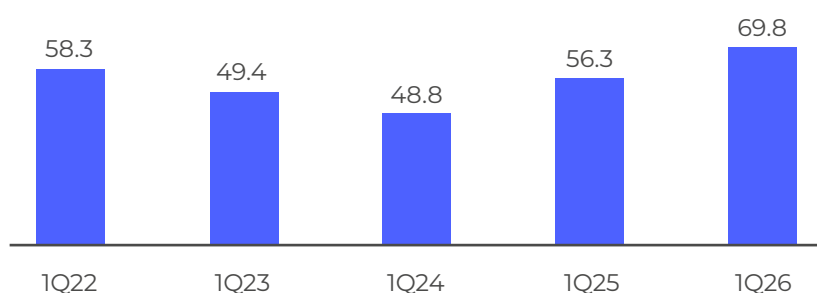
Gross profit:

**R\$ 15.7 MM** +35.8%  
**Margin 22.5%** +2.0p.p.  
1Q26 yoy

**Net revenue:** The unit hit a **record high of R\$ 69.8 million in 1Q26** (R\$ 56.3 million in 1Q25), a **23.9% increase compared to the previous year** reflecting the consistent execution of the unit's strategy. This result was driven primarily by the maturation of HAS contracts signed in 2024 and 2025, the expansion of managed operations and the progress of cross-selling and upselling initiatives within the client base.

As mentioned, in 1Q26 three new contracts were signed, demonstrating the unit's commercial acceleration, in addition to the implementation of a contract signed in 4Q25, which already contributes to revenue in the quarter. As these contracts advance in operational maturity, an added contribution to CSU DX revenue is expected, reinforcing the visibility of growth in the coming periods.

Net revenue (R\$ million)



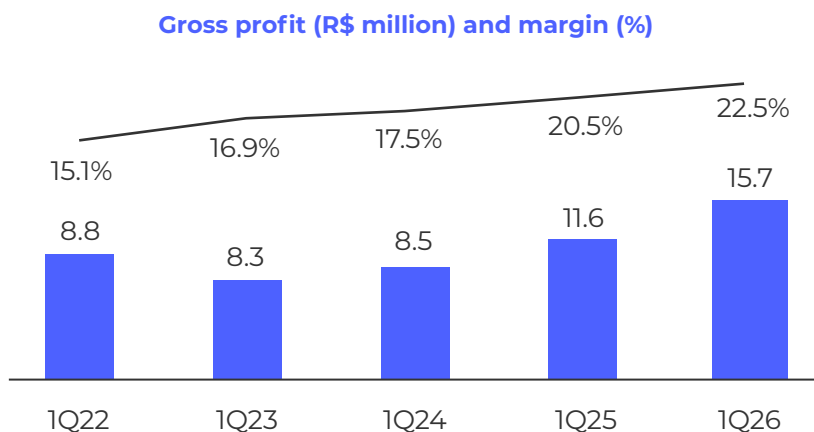
**Costs:** In the quarter, costs totaled R\$ 54.1 million, up 20.8% compared to 1Q25. This variation mainly reflects costs associated with the setup of new operations and the expansion of the workforce to support the organic growth of the client base, generating temporary inefficiencies in the personnel line until these operations reach maturity and costs are consequently diluted as revenue evolves.

Additionally, part of the increase stems from regulatory and labor factors, notably: (i) the reinstatement of payroll taxes (Law No. 14,973/24) which raised the INSS social security rate from 5% to 10% and (ii) the labor dispute, with a minimum adjustment of 7% in the national minimum wage.



**Gross profit and gross margin:** Gross profit in 1Q26 reached **R\$ 15.7 million with a margin of 22.5%, growth of 35.8% and 2.0 p.p. from 1Q25, respectively**. This performance mainly reflects the operational evolution of the unit, with an emphasis on the maturation of the HAS contracts signed in 2024 and 2025, which are now operating at higher levels of efficiency and profitability.

Gains resulting from the adoption of hyperautomation solutions helped increased productivity and process optimization, reducing the need for manual intervention and promoting greater scalability of operations. This effect, combined with the gradual dilution of fixed costs as contracts progress through their maturity curve, has sustained the expansion of the gross margin, even in a context of initial investments linked to the growth of the customer base.



## Capital markets

CSU Digital SA (B3: CSUD3) shares have been traded since the May 2006 IPO on the B3 Novo Mercado, the top level of Corporate Governance on the Brazilian stock market. In addition, the Company is a member of 3 indexes on B3: IGC-NM (Corporate Governance Index – Novo Mercado), IGC (Differentiated Corporate Governance Index) and ITAG (Differentiated Tag Along Stock Index).

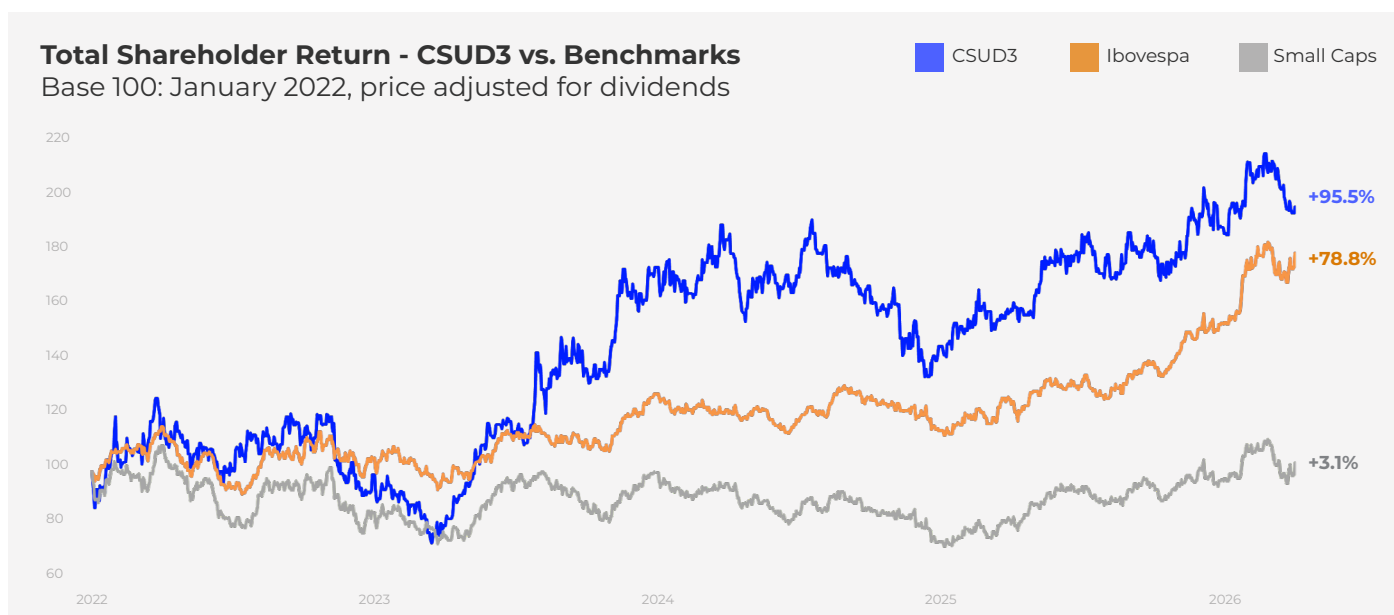
## Share performance

Share Price (31/03):  
**R\$ 17.82**  
 +5.1% vs. 4Q25

Market Capitalization  
**R\$ 744.9 MM**  
 +5.1% vs. 4Q25

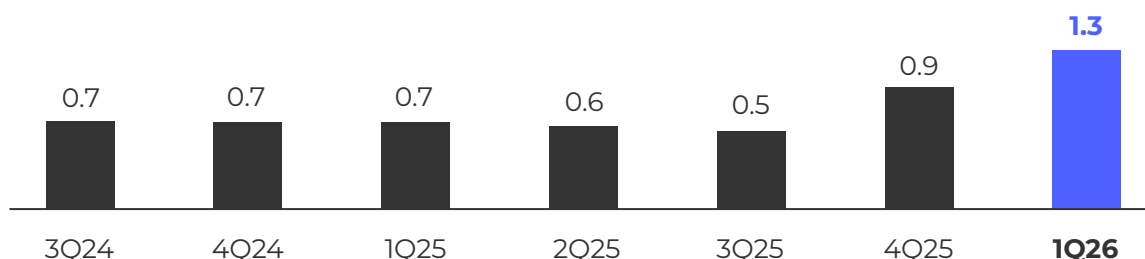
Shareholders  
**18.3 k**  
 +6.8% vs. 4Q25

Institutional Ownership  
**49% of free float**



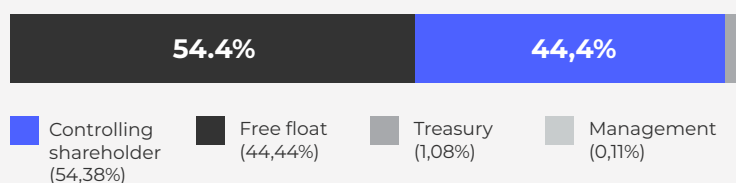
## Liquidity and shareholder base

**ADTV (R\$ million)**  
 Average daily trading volume (financial)



### Share Capital Composition

41.8 million common shares (as of March 31, 2026)



### Significant Shareholding:

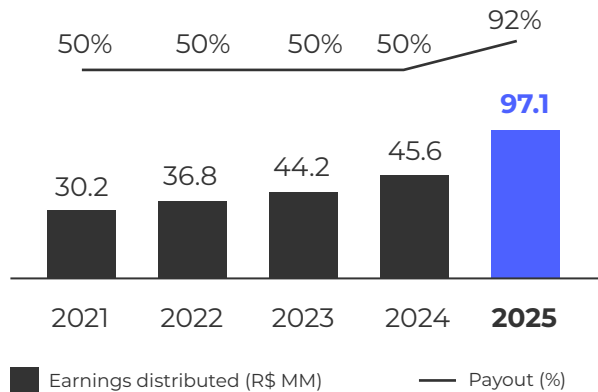
Real Investor Gestão de Recursos Ltda. holds a 9.96% stake in the Company's share capital (as disclosed in January 2026)



## Shareholder return

### Earnings distribution (R\$ million) and payout (%)

2025 amount includes R\$50 million in extraordinary dividends



### CAGR earnings (2021-2025)

**+12% p.y.**

excluding extraordinary items

### IOC 1Q26

**R\$ 7.1 MM**

+R\$ 0.2 MM vs. 1Q25

## Return indicators and valuation

Based on data as of 3/31/2026

|              |              |              |             |             |             |
|--------------|--------------|--------------|-------------|-------------|-------------|
| ROE          | ROIC         | Div. Yield   | P/E         | EV/EBITDA   | EV/Revenue  |
| <b>20.9%</b> | <b>21.9%</b> | <b>13.2%</b> | <b>6.9x</b> | <b>4.5x</b> | <b>1.3x</b> |



## Events calendar

See below for the Company's upcoming corporate events:

| Event                         | Date      |
|-------------------------------|-----------|
| 2Q26 Earnings Release         | 8.5.2026  |
| 2Q26 Results Video Conference | 8.6.2026  |
| 3Q26 Earnings Release         | 11.4.2026 |
| 3Q26 Results Videoconference  | 11.5.2026 |



## Exhibits

### Income Statement

| Consolidated income statement<br>(R\$ thousand) | 1Q26            | 1Q25            | % Var.<br>YoY    | 4Q25            | % Var.<br>QoQ    |
|---|-----------------|-----------------|------------------|-----------------|------------------|
| <b>Gross revenue</b>                            | <b>186,942</b>  | <b>169,804</b>  | <b>10.1%</b>     | <b>185,827</b>  | <b>0.6%</b>      |
| CSU Pays  | 111,671         | 108,793         | 2.6%             | 118,012         | -5.4%            |
| CSU DX  | 75,271          | 61,011          | 23.4%            | 67,815          | 11.0%            |
| <b>Deductions</b>                               | <b>(19,655)</b> | <b>(19,112)</b> | <b>2.8%</b>      | <b>(21,393)</b> | <b>-8.1%</b>     |
| CSU Pays  | (14,165)        | (14,443)        | -1.9%            | (15,989)        | -11.4%           |
| CSU DX  | (5,490)         | (4,669)         | 17.6%            | (5,404)         | 1.6%             |
| <b>Net revenue</b>                              | <b>167,287</b>  | <b>150,692</b>  | <b>11.0%</b>     | <b>164,433</b>  | <b>1.7%</b>      |
| Recurring                                       | 166,938         | 149,043         | 12.0%            | 162,108         | 3.0%             |
| % Recurring revenue                             | 99.8%           | 98.9%           | 0.9 p.p.         | 98.6%           | 1.2 p.p.         |
| CSU Pays  | 97,506          | 94,350          | 3.3%             | 102,022         | -4.4%            |
| Digital   | 92,749          | 89,225          | 3.9%             | 95,180          | -2.6%            |
| Analog  | 4,757           | 5,125           | -7.2%            | 6,842           | -30.5%           |
| CSU DX  | 69,781          | 56,342          | 23.9%            | 62,411          | 11.8%            |
| <b>Total costs</b>                              | <b>(97,152)</b> | <b>(87,616)</b> | <b>10.9%</b>     | <b>(95,825)</b> | <b>1.4%</b>      |
| CSU Pays  | (43,082)        | (42,843)        | 0.6%             | (46,007)        | -6.4%            |
| Personnel                                       | (18,236)        | (18,670)        | -2.3%            | (17,190)        | 6.1%             |
| Materials                                       | (2,996)         | (2,309)         | 29.8%            | (2,052)         | 46.0%            |
| Mailings of letters and invoices                | (1,853)         | (1,484)         | 24.9%            | (1,710)         | 8.4%             |
| Communication                                   | (272)           | (370)           | -26.5%           | (310)           | -12.3%           |
| Equipment and software leasing                  | (8,262)         | (7,449)         | 10.9%            | (8,699)         | -5.0%            |
| Depreciation/amortization                       | (11,145)        | (9,933)         | 12.2%            | (10,050)        | 10.9%            |
| Occupation                                      | (2,964)         | (1,248)         | 137.5%           | (2,973)         | -0.3%            |
| Awards  | (2,625)         | (1,948)         | 34.8%            | (3,125)         | -16.0%           |
| Others  | 5,271           | 568             | 828.0%           | 102             | -                |
| CSU DX  | (54,070)        | (44,773)        | 20.8%            | (49,818)        | 8.5%             |
| Personnel                                       | (43,490)        | (34,966)        | 24.4%            | (40,293)        | 7.9%             |
| Communication                                   | (321)           | (385)           | -16.6%           | (368)           | -12.8%           |
| Equipment and software leasing                  | (3,302)         | (2,056)         | 60.6%            | (2,931)         | 12.7%            |
| Depreciation/amortization                       | (3,731)         | (3,374)         | 10.6%            | (3,684)         | 1.3%             |
| Occupation                                      | (2,420)         | (2,950)         | -18.0%           | (1,984)         | 22.0%            |
| Other   | (806)           | (1,042)         | -22.6%           | (558)           | 44.4%            |
| <b>Gross profit</b>                             | <b>70,135</b>   | <b>63,076</b>   | <b>11.2%</b>     | <b>68,609</b>   | <b>2.2%</b>      |
| CSU Pays  | 54,424          | 51,507          | 5.7%             | 56,016          | -2.8%            |
| CSU DX  | 15,711          | 11,569          | 35.8%            | 12,593          | 24.8%            |
| <i>Gross margin</i>                             | <i>41.9%</i>    | <i>41.9%</i>    | <i>0.0 p.p.</i>  | <i>41.7%</i>    | <i>0.2 p.p.</i>  |
| CSU Pays  | 55.8%           | 54.6%           | 1.2 p.p.         | 54.9%           | 0.9 p.p.         |
| CSU DX  | 22.5%           | 20.5%           | 2.0 p.p.         | 20.2%           | 2.3 p.p.         |
| Expenses  | (44,320)        | (31,035)        | 42.8%            | (50,531)        | -12.3%           |
| Selling, general & administrative (SG&A)        | (44,179)        | (31,376)        | 40.8%            | (50,166)        | -11.9%           |
| Selling   | (567)           | (837)           | -32.3%           | (938)           | -39.6%           |
| General and administrative                      | (42,297)        | (28,882)        | 46.4%            | (47,314)        | -10.6%           |
| Depreciation and amortization                   | (1,315)         | (1,657)         | -20.6%           | (1,914)         | -31.3%           |
| % Net revenue (SG&A)                            | 26.4%           | 20.8%           | 5.6 p.p.         | 30.5%           | -4.1 p.p.        |
| Other operational revenue/expenses              | (141)           | 341             | -141.3%          | (365)           | -61.4%           |
| Other operational revenue                       | 86              | 1,618           | -94.7%           | (192)           | -144.8%          |
| Other operational expenses                      | (227)           | (1,277)         | -82.2%           | (173)           | 31.2%            |
| <b>EBIT</b>                                     | <b>25,815</b>   | <b>32,041</b>   | <b>-19.4%</b>    | <b>18,078</b>   | <b>42.8%</b>     |
| (+) Depreciation and amortization               | 16,850          | 14,964          | 12.6%            | 15,648          | 7.7%             |
| <b>EBITDA</b>                                   | <b>42,665</b>   | <b>47,005</b>   | <b>-9.2%</b>     | <b>33,724</b>   | <b>26.5%</b>     |
| <i>EBITDA margin</i>                            | <i>25.5%</i>    | <i>31.2%</i>    | <i>-5.7 p.p.</i> | <i>20.5%</i>    | <i>5.0 p.p.</i>  |
| Financial result                                | 2,473           | (1,101)         | -324.6%          | 1,579           | 56.6%            |
| Financial revenue                               | 6,217           | 1,468           | -                | 4,389           | 41.6%            |
| Financial expenses                              | (3,744)         | (2,569)         | 45.7%            | (2,810)         | 33.2%            |
| <b>EBT</b>                                      | <b>28,288</b>   | <b>30,940</b>   | <b>-8.6%</b>     | <b>19,657</b>   | <b>43.9%</b>     |
| Taxes   | (8,154)         | (6,506)         | 25.3%            | 14,479          | -156.3%          |
| Current   | (7,417)         | (7,188)         | 3.2%             | 16,082          | -146.1%          |
| Deferred  | (737)           | 682             | -208.1%          | (1,603)         | -54.0%           |
| <b>Net income</b>                               | <b>20,134</b>   | <b>24,434</b>   | <b>-17.6%</b>    | <b>34,136</b>   | <b>-41.0%</b>    |
| <i>Net margin</i>                               | <i>12.0%</i>    | <i>16.2%</i>    | <i>-4.2 p.p.</i> | <i>20.8%</i>    | <i>-8.8 p.p.</i> |



## Balance Sheet

| Consolidated balance sheet - Asset<br>(R\$ thousand)                | 03/31/2026     | 12/31/2025     | 03/31/2026 |              | 03/31/2026     |               |
|---|----------------|----------------|------------|--------------|----------------|---------------|
|   |                |                | vs.        | 03/31/2025   | vs.            | 03/31/2025    |
|   |                |                | 12/31/2025 |              |                |               |
| <b>Total assets</b>   | <b>828,958</b> | <b>750,929</b> |            | <b>10.4%</b> | <b>708,661</b> | <b>17.0%</b>  |
| <b>Current assets</b>   | <b>275,408</b> | <b>239,964</b> |            | <b>14.8%</b> | <b>207,869</b> | <b>32.5%</b>  |
| Cash and cash equivalents   | 95,310         | 75,674         |            | 25.9%        | 78,131         | 22.0%         |
| Accounts receivable from customers                                  | 103,167        | 99,113         |            | 4.1%         | 102,028        | 1.1%          |
| Inventories   | 1,952          | 3,075          |            | -36.5%       | 2,903          | -32.8%        |
| Tax recoverable   | 32,746         | 27,118         |            | 20.8%        | 7,287          | -             |
| Other assets  | 42,233         | 34,984         |            | 20.7%        | 17,520         | 141.1%        |
| <b>Non-current assets</b>   | <b>553,550</b> | <b>510,965</b> |            | <b>8.3%</b>  | <b>500,792</b> | <b>10.5%</b>  |
| Long-term receivables   | 4,280          | 4,625          |            | -7.5%        | 6,039          | -29.1%        |
| Tax recoverable   | -              | -              |            | -            | 895            | -100.0%       |
| Other assets  | 4,280          | 4,625          |            | -7.5%        | 5,144          | -16.8%        |
| Investments   | 26,554         | 26,554         |            | 0.0%         | 31,467         | -15.6%        |
| Property, plant and equipment                                       | 21,705         | 20,680         |            | 5.0%         | 19,160         | 13.3%         |
| Intangible assets   | 426,078        | 414,609        |            | 2.8%         | 378,803        | 12.5%         |
| Computerized systems  | 400,184        | 388,715        |            | 3.0%         | 352,909        | 13.4%         |
| Goodwill (indefinite useful life)                                   | 25,894         | 25,894         |            | 0.0%         | 25,894         | 0.0%          |
| Right-of-use assets   | 74,933         | 44,497         |            | 68.4%        | 65,323         | 14.7%         |
| <b>Consolidated balance sheet - Liability and equity</b>            |                |                |            |              |                |               |
| Consolidated balance sheet - Liability and equity<br>(R\$ thousand) | 03/31/2026     | 12/31/2025     | 03/31/2026 |              | 03/31/2026     |               |
|   |                |                | vs.        | 03/31/2025   | vs.            | 03/31/2025    |
|   |                |                | 12/31/2025 |              |                |               |
| <b>Liabilities + shareholder's equity</b>                           | <b>828,958</b> | <b>750,929</b> |            | <b>10.4%</b> | <b>708,661</b> | <b>17.0%</b>  |
| <b>Current liabilities</b>  | <b>226,109</b> | <b>162,686</b> |            | <b>39.0%</b> | <b>164,056</b> | <b>37.8%</b>  |
| Deposits  | 26,880         | 19,611         |            | 37.1%        | 20,022         | 34.3%         |
| Social and labor obligations  | 58,271         | 50,778         |            | 14.8%        | 50,139         | 16.2%         |
| Social charges  | 7,620          | 8,994          |            | -15.3%       | 7,483          | 1.8%          |
| Labor liabilities   | 50,651         | 41,784         |            | 21.2%        | 42,656         | 18.7%         |
| Trade payables  | 65,201         | 55,552         |            | 17.4%        | 41,404         | 57.5%         |
| Taxes to be collected   | 11,257         | 5,511          |            | 104.3%       | 5,194          | 116.7%        |
| Federal taxes payable   | 3,748          | 3,084          |            | 21.5%        | 3,315          | 13.1%         |
| Municipal taxes payable   | 7,509          | 2,427          |            | -            | 1,879          | -             |
| Loans, financings and leasing liabilities                           | 44,790         | 19,687         |            | 127.5%       | 31,056         | 44.2%         |
| Loans and financings  | 6,524          | 167            |            | -            | 415            | -             |
| Lease liabilities   | 38,266         | 19,520         |            | 96.0%        | 30,641         | 24.9%         |
| Other liabilities   | 19,710         | 11,547         |            | 70.7%        | 16,241         | 21.4%         |
| <b>Non-current liabilities</b>                                      | <b>124,714</b> | <b>123,131</b> |            | <b>1.3%</b>  | <b>49,988</b>  | <b>149.5%</b> |
| Loans, financings and leasing liabilities                           | 103,897        | 103,908        |            | 0.0%         | 32,015         | -             |
| Loans and financings  | 71,767         | 82,536         |            | -13.0%       | -              | -             |
| Lease liabilities   | 32,130         | 21,372         |            | 50.3%        | 32,015         | 0.4%          |
| Deferred income taxes and social contribution                       | 6,049          | 5,311          |            | 13.9%        | 6,616          | -8.6%         |
| Legal liabilities   | 14,768         | 13,912         |            | 6.2%         | 11,357         | 30.0%         |
| Tax   | 9,469          | 9,002          |            | 5.2%         | 7,575          | 25.0%         |
| Labor   | 4,856          | 4,501          |            | 7.9%         | 3,103          | 56.5%         |
| Civil   | 443            | 409            |            | 8.3%         | 679            | -34.8%        |
| <b>Shareholders' equity</b>   | <b>478,135</b> | <b>465,112</b> |            | <b>2.8%</b>  | <b>494,617</b> | <b>-3.3%</b>  |
| Share capital   | 279,232        | 279,232        |            | 0.0%         | 229,232        | 21.8%         |
| Capital reserves  | 5,008          | 4,783          |            | 4.7%         | 4,109          | 21.9%         |
| Profit reserves   | 170,810        | 170,810        |            | 0.0%         | 243,513        | -29.9%        |
| Legal reserve   | 36,083         | 36,083         |            | 0.0%         | 30,781         | 17.2%         |
| Retained profits reserve  | 137,790        | 137,790        |            | 0.0%         | 215,795        | -36.1%        |
| Treasury shares   | (3,063)        | (3,063)        |            | 0.0%         | (3,063)        | 0.0%          |
| Retained earnings   | 13,034         | -              |            | -            | 17,534         | -25.7%        |
| Other comprehensive results   | 10,051         | 10,287         |            | -2.3%        | 229            | -             |



## Cash Flow Statement

| Consolidated cash flows statement<br>(R\$ thousand)   | 1Q26            | 4Q25            | 1Q26 vs.<br>4Q25 | 1Q25            | 1Q26 vs.<br>1Q25 |
|---|-----------------|-----------------|------------------|-----------------|------------------|
| <b>Cash from operating activities</b>   | <b>50,099</b>   | <b>3,078</b>    | -                | <b>22,181</b>   | <b>125.9%</b>    |
| Profit for the period   | 20,134          | 34,136          | -41.0%           | 24,434          | -17.6%           |
| <b>Adjustments</b>  | <b>13,688</b>   | <b>15,295</b>   | <b>-10.5%</b>    | <b>21,204</b>   | <b>-35.4%</b>    |
| Depreciation and amortization   | 16,850          | 15,650          | 7.7%             | 14,965          | 12.6%            |
| Asset disposals gain/losses   | 6               | 72              | -91.7%           | 333             | -98.2%           |
| Share-based payments  | 225             | 225             | 0.0%             | 225             | 0.0%             |
| Provision for impairment of trade receivables   | 30              | 1               | -                | 43              | -30.2%           |
| Deferred income tax and social contribution   | 738             | 1,603           | -54.0%           | (682)           | -208.2%          |
| Provision for legal liabilities   | 627             | 84              | -                | 241             | 160.2%           |
| Interest, indexation and exchange gain/losses on loans, legal liabilities and escrow deposits | 844             | (2,128)         | -139.7%          | 5,050           | -83.3%           |
| Effect of exchange rate changes on cash and cash equivalents                                  | (1,397)         | 15              | -                | 38              | -                |
| Exchange rate changes   | (4,235)         | (227)           | -                | 991             | -                |
| <b>Changes in assets and liabilities</b>  | <b>19,207</b>   | <b>(34,928)</b> | <b>-155.0%</b>   | <b>(15,313)</b> | -                |
| Trade receivables from customers  | (4,084)         | 3,206           | -                | (17,779)        | -77.0%           |
| Inventories   | 1,123           | (167)           | -                | 477             | 135.4%           |
| Escrow deposits   | 134             | (47)            | -                | 221             | -39.4%           |
| Other assets  | (10,352)        | (25,147)        | -58.8%           | (7,318)         | 41.5%            |
| Deposits  | 7,269           | (6,884)         | -                | 1,224           | -                |
| Trade payables  | 9,649           | (2,295)         | -                | (4,287)         | -325.1%          |
| Social security and labor obligations   | 7,493           | (5,098)         | -                | 3,246           | 130.8%           |
| Legal liabilities   | (74)            | (234)           | -68.4%           | (111)           | -33.3%           |
| Other liabilities   | 8,049           | 1,738           | -                | 9,014           | -10.7%           |
| <b>Other</b>  | <b>(2,930)</b>  | <b>(11,425)</b> | <b>-74.4%</b>    | <b>(8,144)</b>  | <b>-64.0%</b>    |
| Interest paid   | (1,689)         | (504)           | -                | (532)           | -                |
| Income tax and social contribution paid   | (1,241)         | (10,921)        | -88.6%           | (7,612)         | -83.7%           |
| <b>Net cash used in investing activities</b>  | <b>(21,244)</b> | <b>(24,526)</b> | <b>-13.4%</b>    | <b>(19,738)</b> | <b>7.6%</b>      |
| Acquisition of property and equipment   | (2,560)         | (1,696)         | 50.9%            | (2,467)         | 3.8%             |
| Additions to intangible assets  | (18,684)        | (22,830)        | -18.2%           | (17,271)        | 8.2%             |
| <b>Net cash used in financing activities</b>  | <b>(10,616)</b> | <b>(3,591)</b>  | <b>195.6%</b>    | <b>(20,471)</b> | <b>-48.1%</b>    |
| Receipts from loans and financing   | -               | 82,536          | -100.0%          | -               | -                |
| Amortization of loans and financing   | -               | (1)             | -100.0%          | (1,285)         | -100.0%          |
| Amortization of lease liabilities   | (10,616)        | (7,074)         | 50.1%            | (12,695)        | -16.4%           |
| Dividends paid  | -               | (79,052)        | -100.0%          | (6,491)         | -100.0%          |
| <b>Exchange variation on cash and cash equivalents</b>  | <b>1,397</b>    | <b>(15)</b>     | -                | <b>(38)</b>     | <b>-3776.3%</b>  |
| <b>Increase (decrease) in cash and cash equivalents</b>                                       | <b>18,239</b>   | <b>(25,039)</b> | <b>-172.8%</b>   | <b>(18,028)</b> | -                |
| <b>Cash and cash equivalents at the beginning of the period</b>                               | <b>75,674</b>   | <b>100,728</b>  | <b>-24.9%</b>    | <b>96,197</b>   | <b>-21.3%</b>    |
| <b>Cash and cash equivalents at the end of the period</b>                                     | <b>95,310</b>   | <b>75,674</b>   | <b>25.9%</b>     | <b>78,131</b>   | <b>22.0%</b>     |



**ALPHAVIEW | BARUERI**

Rua Piauí, 136  
Barueri, SP | 06440-182

**FARIA LIMA | SÃO PAULO**

Av. Brigadeiro Faria Lima, 1306  
São Paulo, SP | 01451-914

**BELO HORIZONTE**

Praça Hugo Werneck, 253  
Belo Horizonte, MG | 30150-300

**RECIFE**

Av. Conde da Boa Vista, 150  
Recife, PE | 50060-004

**UNITED STATES**

1111 Brickell Avenue, suite 2804  
Miami, FL | 33131

**Parent Company and  
Consolidated Interim Financial  
Information**

**CSU Digital S.A.**

Three-month period ended March 31, 2026  
with Independent Auditors' Report

## CSU Digital S.A.

### Balance Sheet

As of March 31, 2026 and December 31, 2025

(In thousands of Reais)

| Assets                             | Note | Parent Company |                | Consolidated   |                | Liabilities                         | Note | Parent Company |                | 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     |
| Current                            |      |                |                |                |                | Current                             |      |                |                |                |                |
| Cash and cash equivalents          | 4    | 77,212         | 43,374         | 95,310         | 75,674         | Deposits                            | 13   | 26,880         | 19,611         | 26,880         | 19,611         |
| Accounts receivable from customers | 5    | 103,160        | 99,074         | 103,167        | 99,113         | Suppliers                           |      | 64,854         | 54,388         | 65,201         | 55,552         |
| Inventories                        | 6    | 1,952          | 3,075          | 1,952          | 3,075          | Loans and financing                 | 14   | 5,184          | 72             | 6,524          | 167            |
| Taxes to be offset                 | 16   | 32,746         | 27,131         | 32,746         | 27,118         | Lease liabilities                   | 14   | 36,930         | 18,137         | 38,266         | 19,520         |
| Interbank relations                |      | 7,429          | 5,834          | 7,429          | 5,834          | Social and labor obligations        | 15   | 57,325         | 49,432         | 58,271         | 50,778         |
| Other                              | 8    | 30,267         | 25,854         | 34,804         | 29,150         | Interbank relations                 |      | 9,290          | 8,137          | 9,290          | 8,137          |
|                                    |      | <b>252,766</b> | <b>204,342</b> | <b>275,408</b> | <b>239,964</b> | Taxes payable                       | 16   | 11,146         | 5,481          | 11,257         | 5,511          |
|                                    |      |                |                |                |                | Dividends and IoE                   | 21   | 6,075          | 4              | 6,075          | 4              |
|                                    |      |                |                |                |                | Other                               |      | 8,194          | 3,406          | 4,345          | 3,406          |
|                                    |      |                |                |                |                |                                     |      | <b>225,878</b> | <b>158,668</b> | <b>226,109</b> | <b>162,686</b> |
| Non-current                        |      |                |                |                |                | Non-current                         |      |                |                |                |                |
| Judicial deposits                  | 18   | 1,549          | 1,675          | 1,549          | 1,675          | Loans and financing                 | 14   | 47,844         | 55,024         | 71,767         | 82,536         |
| Other                              | 8    | 2,243          | 2,436          | 2,731          | 2,950          | Lease liabilities                   | 14   | 30,183         | 18,962         | 32,130         | 21,372         |
|                                    |      | <b>3,792</b>   | <b>4,111</b>   | <b>4,280</b>   | <b>4,625</b>   | Legal liabilities                   | 18   | 14,768         | 13,912         | 14,768         | 13,912         |
|                                    |      |                |                |                |                | Deferred taxes                      | 17   | 6,049          | 5,311          | 6,049          | 5,311          |
|                                    |      |                |                |                |                |                                     |      | <b>98,844</b>  | <b>93,209</b>  | <b>124,714</b> | <b>123,131</b> |
| Investments                        | 9    | 31,764         | 37,726         | 26,554         | 26,554         | Equity                              |      |                |                |                |                |
| PP&E                               | 10   | 16,865         | 15,428         | 21,705         | 20,680         | Share capital                       | 20   | 279,232        | 279,232        | 279,232        | 279,232        |
| Intangible assets                  | 11   | 425,713        | 414,359        | 426,078        | 414,609        | Capital reserve                     | 23   | 5,008          | 4,783          | 5,008          | 4,783          |
| Right-of-use assets                | 12   | 71,957         | 41,023         | 74,933         | 44,497         | Treasury shares                     | 20   | (3,063)        | (3,063)        | (3,063)        | (3,063)        |
|                                    |      | <b>546,299</b> | <b>508,536</b> | <b>549,270</b> | <b>506,340</b> | Profit reserves                     | 20   | 186,907        | 173,873        | 186,907        | 173,873        |
|                                    |      |                |                |                |                | Other comprehensive income          |      | 10,051         | 10,287         | 10,051         | 10,287         |
|                                    |      |                |                |                |                |                                     |      | <b>478,135</b> | <b>465,112</b> | <b>478,135</b> | <b>465,112</b> |
| <b>Total Assets</b>                |      | <b>802,857</b> | <b>716,989</b> | <b>828,958</b> | <b>750,929</b> | <b>Total Liabilities and Equity</b> |      | <b>802,857</b> | <b>716,989</b> | <b>828,958</b> | <b>750,929</b> |

The explanatory notes are an integral part of the financial statements.

**CSU Digital S.A.**

## Income Statement

Three-month period ended March 31, 2026 and March 31, 2025

(In thousands of Reais, except for information per share)

|   | Note | Parent Company  |                 | Consolidated    |                 |
|---|------|-----------------|-----------------|-----------------|-----------------|
|   |      | 03/31/2026      | 03/31/2025      | 03/31/2026      | 03/31/2025      |
| Net revenue from services                                 | 25   | 167,287         | 150,692         | 167,287         | 150,692         |
| Cost of services  | 26   | (97,152)        | (87,616)        | (97,152)        | (87,616)        |
| <b>Gross profit</b>                                       |      | <b>70,135</b>   | <b>63,076</b>   | <b>70,135</b>   | <b>63,076</b>   |
| <b>Operating expenses</b>                                 |      |                 |                 |                 |                 |
| General and administrative                                | 26   | (34,230)        | (27,975)        | (43,612)        | (30,539)        |
| Selling   | 26   | (405)           | (837)           | (567)           | (837)           |
| Other revenues, net                                       |      | (141)           | 291             | (141)           | 341             |
| Equity pickup   | 9    | (9,575)         | (2,568)         | -               | -               |
|   |      | <b>(44,351)</b> | <b>(31,089)</b> | <b>(44,320)</b> | <b>(31,035)</b> |
| <b>Operating profit before financial result</b>           |      | <b>25,784</b>   | <b>31,987</b>   | <b>25,815</b>   | <b>32,041</b>   |
| <b>Financial result</b>                                   |      |                 |                 |                 |                 |
| Financial revenue   | 27   | 5,995           | 1,468           | 6,217           | 1,468           |
| Financial expenses  | 27   | (3,553)         | (2,515)         | (3,744)         | (2,569)         |
|   |      | <b>2,442</b>    | <b>(1,047)</b>  | <b>2,473</b>    | <b>(1,101)</b>  |
| <b>Earnings before income tax and social contribution</b> |      | <b>28,226</b>   | <b>30,940</b>   | <b>28,288</b>   | <b>30,940</b>   |
| <b>Income tax and social contribution</b>                 |      |                 |                 |                 |                 |
| Current   | 17.3 | (7,355)         | (7,188)         | (7,417)         | (7,188)         |
| Deferred  | 17.3 | (737)           | 682             | (737)           | 682             |
|   |      | <b>(8,092)</b>  | <b>(6,506)</b>  | <b>(8,154)</b>  | <b>(6,506)</b>  |
| <b>Net income for the period</b>                          |      | <b>20,134</b>   | <b>24,434</b>   | <b>20,134</b>   | <b>24,434</b>   |
| <b>Earnings per share - Basic</b>                         | 28   | 0.4949          | 0.5996          | 0.4949          | 0.5996          |
| <b>Earnings per share - Diluted</b>                       | 28   | 0.4880          | 0.5937          | 0.4880          | 0.5937          |

The explanatory notes are an integral part of the financial statements.

**CSU Digital S.A.**

Comprehensive Income Statement

Three-month period ended March 31, 2026 and March 31, 2025

(In thousands of Reais)

|   | <b>Parent Company</b> |                   | <b>Consolidated</b> |                   |
|---|-----------------------|-------------------|---------------------|-------------------|
|   | <b>03/31/2026</b>     | <b>03/31/2025</b> | <b>03/31/2026</b>   | <b>03/31/2025</b> |
| <b>Net income for the period</b>                                      | 20,134                | 24,434            | 20,134              | 24,434            |
| Translation adjustments on the balance sheets of foreign subsidiaries | (236)                 | (283)             | (236)               | (283)             |
| <b>Total comprehensive income</b>                                     | <b>19,898</b>         | <b>24,151</b>     | <b>19,898</b>       | <b>24,151</b>     |

The explanatory notes are an integral part of the financial statements.

**CSU Digital S.A.**

Statements of Changes in Equity  
As of March 31, 2026 and March 31, 2025  
(In thousands of Reais)

|  | Share capital  | Capital reserve | Treasury shares | Profit reserves   |               |                   | Proposed additional dividends | Other comprehensive income | Total equity attributable to controlling shareholders | Total equity   |
|--|----------------|-----------------|-----------------|-------------------|---------------|-------------------|-------------------------------|----------------------------|---|----------------|
|  |                |                 |                 | Retained earnings | Legal reserve | Retained earnings |                               |                            |   |                |
| <b>As of January 01, 2025</b>                  | <b>229,232</b> | <b>3,884</b>    | <b>(3,063)</b>  | <b>184,137</b>    | <b>30,781</b> | -                 | <b>18,089</b>                 | <b>14,080</b>              | <b>477,140</b>  | <b>477,140</b> |
| Net income for the year                        | -              | -               | -               | -                 | -             | 24,434            | -                             | -                          | 24,434  | 24,434         |
| Options granted recognized (Note 23)           | -              | 225             | -               | -                 | -             | -                 | -                             | -                          | 225   | 225            |
| Allocation of net income (Note 21)             | -              | -               | -               | -                 | -             | -                 | -                             | -                          | -   | -              |
| Retained earnings                              | -              | -               | -               | 17,534            | -             | (17,534)          | -                             | -                          | -   | -              |
| Interest on equity                             | -              | -               | -               | -                 | -             | (6,900)           | -                             | -                          | (6,900)   | (6,900)        |
| <b>As of March 31, 2025</b>                    | <b>229,232</b> | <b>4,109</b>    | <b>(3,063)</b>  | <b>201,671</b>    | <b>30,781</b> | -                 | <b>18,089</b>                 | <b>14,080</b>              | <b>494,899</b>  | <b>494,899</b> |
| Translation adjustments of foreign investments | -              | -               | -               | -                 | -             | -                 | -                             | (282)                      | (282)   | (282)          |
| <b>As of March 31, 2025</b>                    | <b>229,232</b> | <b>4,109</b>    | <b>(3,063)</b>  | <b>201,671</b>    | <b>30,781</b> | -                 | <b>18,089</b>                 | <b>13,798</b>              | <b>494,617</b>  | <b>494,617</b> |
| <b>As of January 01, 2026</b>                  | <b>279,232</b> | <b>4,783</b>    | <b>(3,063)</b>  | <b>137,790</b>    | <b>36,083</b> | -                 | -                             | <b>10,287</b>              | <b>465,112</b>  | <b>465,112</b> |
| Net income for the year                        | -              | -               | -               | -                 | -             | 20,134            | -                             | -                          | 20,134  | 20,134         |
| Options granted recognized (Note 23)           | -              | 225             | -               | -                 | -             | -                 | -                             | -                          | 225   | 225            |
| Allocation of net income (Note 21)             | -              | -               | -               | -                 | -             | -                 | -                             | -                          | -   | -              |
| Retained earnings                              | -              | -               | -               | 13,034            | -             | (13,034)          | -                             | -                          | -   | -              |
| Interest on equity                             | -              | -               | -               | -                 | -             | (7,100)           | -                             | -                          | (7,100)   | (7,100)        |
| <b>As of March 31, 2026</b>                    | <b>279,232</b> | <b>5,008</b>    | <b>(3,063)</b>  | <b>150,824</b>    | <b>36,083</b> | -                 | -                             | <b>10,287</b>              | <b>478,371</b>  | <b>478,371</b> |
| Translation adjustments on foreign investments | -              | -               | -               | -                 | -             | -                 | -                             | (236)                      | (236)   | (236)          |
| <b>As of March 31, 2026</b>                    | <b>279,232</b> | <b>5,008</b>    | <b>(3,063)</b>  | <b>150,824</b>    | <b>36,083</b> | -                 | -                             | <b>10,051</b>              | <b>478,135</b>  | <b>478,135</b> |

The explanatory notes are an integral part of the financial statements.

**CSU Digital S.A.**

## Value Added Statement

Three-month period ended March 31, 2026 and March 31, 2025

(In thousands of Reais)

|   | Note | Parent Company  |                 | Consolidated    |                 |
|---|------|-----------------|-----------------|-----------------|-----------------|
|   |      | 03/31/2026      | 03/31/2025      | 03/31/2026      | 03/31/2025      |
| <b>Revenues</b>   |      |                 |                 |                 |                 |
| Rendering of services                                   | 25   | 186,942         | 169,804         | 186,942         | 169,804         |
| Other revenues  |      | (300)           | 192             | (300)           | 243             |
| Allowance for doubtful accounts                         | 5.3  | (30)            | (42)            | (30)            | (42)            |
|   |      | <b>186,612</b>  | <b>169,954</b>  | <b>186,612</b>  | <b>170,005</b>  |
| <b>Inputs and services purchased from third parties</b> |      |                 |                 |                 |                 |
| Cost of services  |      | (3,717)         | (10,803)        | (3,717)         | (10,854)        |
| Materials, energy, third-party services and others      |      | (19,298)        | (9,728)         | (21,789)        | (11,256)        |
|   |      | <b>(23,015)</b> | <b>(20,531)</b> | <b>(25,506)</b> | <b>(22,110)</b> |
| <b>Gross value added</b>                                |      |                 |                 |                 |                 |
| Depreciation and amortization                           | 26   | 163,597         | 149,423         | 161,106         | 147,895         |
|   |      | (16,192)        | (14,539)        | (16,850)        | (14,965)        |
| <b>Net value added produced by the entity</b>           |      | <b>147,405</b>  | <b>134,884</b>  | <b>144,256</b>  | <b>132,930</b>  |
| <b>Value added received in transfer</b>                 |      |                 |                 |                 |                 |
| Equity pickup   | 9    | (9,575)         | (2,568)         | -               | -               |
| Financial revenue                                       | 27   | 3,157           | 1,469           | 3,379           | 1,469           |
| <b>Total value added to distribute</b>                  |      | <b>140,987</b>  | <b>133,785</b>  | <b>147,635</b>  | <b>134,399</b>  |
| <b>Value added distribution</b>                         |      |                 |                 |                 |                 |
| <b>Personnel and charges</b>                            |      |                 |                 |                 |                 |
|   |      | <b>68,870</b>   | <b>65,597</b>   | <b>74,542</b>   | <b>65,845</b>   |
| Direct compensation                                     |      | 55,110          | 51,991          | 60,728          | 52,239          |
| Benefits  |      | 9,588           | 9,197           | 9,642           | 9,197           |
| Severance Payment Fund (FGTS)                           |      | 4,172           | 4,409           | 4,172           | 4,409           |
| <b>Taxes, fees, and contributions</b>                   |      |                 |                 |                 |                 |
|   |      | <b>39,049</b>   | <b>32,905</b>   | <b>39,212</b>   | <b>32,931</b>   |
| Federal   |      | 35,392          | 29,358          | 35,555          | 29,384          |
| Municipal   |      | 3,657           | 3,547           | 3,657           | 3,547           |
| <b>Remuneration on third-party capital</b>              |      |                 |                 |                 |                 |
|   |      | <b>12,934</b>   | <b>10,847</b>   | <b>13,747</b>   | <b>11,187</b>   |
| Interest  |      | 678             | 2,513           | 869             | 2,566           |
| Rental  |      | 12,256          | 8,334           | 12,878          | 8,621           |
| <b>Remuneration on equity</b>                           |      |                 |                 |                 |                 |
|   |      | <b>20,134</b>   | <b>24,436</b>   | <b>20,134</b>   | <b>24,436</b>   |
| Dividends and interest on equity                        |      | 7,100           | 6,902           | 7,100           | 6,902           |
| Retained earnings                                       |      | 13,034          | 17,534          | 13,034          | 17,534          |
| <b>Value added distributed</b>                          |      | <b>140,987</b>  | <b>133,785</b>  | <b>147,635</b>  | <b>134,399</b>  |

The explanatory notes are an integral part of the financial statements.

**CSU Digital S.A.**
**Cash Flow Statement**

Three-month period ended March 31, 2026 and March 31, 2025

(In thousands of Reais)

|   | Note           | Parent Company  |                 | Consolidated    |                 |
|---|----------------|-----------------|-----------------|-----------------|-----------------|
|   |                | 03/31/2026      | 03/31/2025      | 03/31/2026      | 03/31/2025      |
| <b>Cash flow from operating activities</b>                        |                |                 |                 |                 |                 |
| Net income for the year   |                | 20,134          | 24,434          | 20,134          | 24,434          |
| Adjustments   |                |                 |                 |                 |                 |
| Depreciation and amortization                                     | 10, 11, and 12 | 16,192          | 14,540          | 16,850          | 14,965          |
| Residual value of written-off assets                              | 10, 11, and 12 | 6               | 333             | 6               | 333             |
| Equity instrument for share-based payment                         | 23             | 225             | 225             | 225             | 225             |
| Allowance for doubtful accounts                                   | 5 and 5.3      | 30              | 43              | 30              | 43              |
| Deferred income tax and social contribution                       | 17.3           | 738             | (682)           | 738             | (682)           |
| Provision for contingencies                                       | 18.3           | 627             | 241             | 627             | 241             |
| Equity pickup   | 9              | 9,575           | 2,568           | -               | -               |
| Interest, monetary variations on loans, leases, and contingencies |                | 686             | 2,592           | 844             | 5,050           |
| Foreign exchange variation on cash and cash equivalents           |                | -               | -               | (1,397)         | 38              |
| Foreign exchange variation  |                | (2,841)         | -               | (4,235)         | 991             |
|   |                | <b>25,238</b>   | <b>19,860</b>   | <b>13,688</b>   | <b>21,204</b>   |
| Changes in assets and liabilities                                 |                |                 |                 |                 |                 |
| Accounts receivable from customers                                | 5 and 5.3      | (4,116)         | (17,779)        | (4,084)         | (17,779)        |
| Inventories   | 6              | 1,123           | 477             | 1,123           | 477             |
| Judicial deposits   | 18.2           | 134             | 221             | 134             | 221             |
| Other assets and taxes to be offset                               |                | (9,124)         | (6,477)         | (10,352)        | (7,318)         |
| Deposits  | 13             | 7,269           | 1,224           | 7,269           | 1,224           |
| Suppliers   |                | 10,466          | (4,048)         | 9,649           | (4,287)         |
| Social and labor obligations                                      | 15             | 7,893           | 3,186           | 7,493           | 3,246           |
| Write-offs due to payment of contingencies                        | 18.3           | (74)            | (111)           | (74)            | (111)           |
| Other assets and taxes payable                                    |                | 7,969           | 9,013           | 8,049           | 9,014           |
|   |                | <b>21,540</b>   | <b>(14,294)</b> | <b>19,207</b>   | <b>(15,313)</b> |
| <b>Cash generated by operating activities</b>                     |                |                 |                 |                 |                 |
|   |                | <b>66,912</b>   | <b>30,000</b>   | <b>53,029</b>   | <b>30,325</b>   |
| Interest paid   | 14.2           | (642)           | (446)           | (1,689)         | (532)           |
| Income tax and social contribution paid                           | 17.3           | (1,241)         | (7,612)         | (1,241)         | (7,612)         |
| <b>Net cash from operating activities</b>                         |                | <b>65,029</b>   | <b>21,941</b>   | <b>50,099</b>   | <b>22,181</b>   |
| <b>Cash flow from investing activities</b>                        |                |                 |                 |                 |                 |
| Acquisition of PP&E   | 10             | (2,387)         | (2,008)         | (2,560)         | (2,467)         |
| Acquisition of intangible assets                                  | 11             | (18,541)        | (17,271)        | (18,684)        | (17,271)        |
| Investments   | 9              | -               | (6,141)         | -               | -               |
| <b>Cash used in investing activities</b>                          |                | <b>(20,928)</b> | <b>(25,420)</b> | <b>(21,244)</b> | <b>(19,738)</b> |
| <b>Cash flow from financing activities</b>                        |                |                 |                 |                 |                 |
| Amortization of loans and financings                              | 14.2           | -               | (1,285)         | -               | (1,285)         |
| Amortization of lease liabilities - right-of-use                  | 14.2           | (10,263)        | (9,008)         | (10,616)        | (12,695)        |
| Dividends paid and interest on equity                             |                | -               | (6,491)         | -               | (6,491)         |
| <b>Net cash used in financing activities</b>                      |                | <b>(10,263)</b> | <b>(16,784)</b> | <b>(10,616)</b> | <b>(20,471)</b> |
| <b>Increase (decrease) in cash and cash equivalents</b>           |                | <b>33,838</b>   | <b>(20,263)</b> | <b>18,239</b>   | <b>(18,028)</b> |
| <b>Cash and cash equivalents at the beginning of the period</b>   |                | <b>43,374</b>   | <b>95,679</b>   | <b>75,674</b>   | <b>96,197</b>   |
| <b>Foreign exchange variation on cash and cash equivalents</b>    |                | <b>-</b>        | <b>-</b>        | <b>1,397</b>    | <b>(38)</b>     |
| <b>Cash and cash equivalents at the end of the period</b>         |                | <b>77,212</b>   | <b>75,417</b>   | <b>95,310</b>   | <b>78,131</b>   |

The explanatory notes are an integral part of the financial statements.

## 1 GENERAL INFORMATION

The operations of CSU Digital S.A. (“CSU” or “Company”) comprise a wide range of solutions that include (i) the provision of card processing, including credit, debit, prepaid, and multiple use cards, (ii) administration and issue of credit cards (Bin Sponsor), (iii) provision of services to companies that operate the accreditation of commercial establishments for carrying out electronic transactions, including the implementation, operation, and management of transaction capture, (iv) operation and management of a network for capturing electronic transactions, which are essential for instant means of payments, (v) operation and development of payment account management solutions and activities and banking correspondent services, (vi) management and operation of front-office, middle-office and back-office processes, digitally or through human interactions for services, monetization, sales, billing, credit analysis, onboarding, document curation, exchange, and fraud prevention, (vii) development and operational management relationship, loyalty and customer acquisition programs, and (viii) provision of information technology (IT) outsourcing services.

The Company is a corporation headquartered in the city of Barueri, in the state of São Paulo, duly registered and with shares traded on the Brazilian stock exchange B3 – Brasil, Bolsa, Balcão. The ultimate controller is the Company’s CEO and founder, Marcos Ribeiro Leite, who holds 0.33% of the shares directly and 54.05% through Greenville Delaware LLC. Several other shareholders hold 44.54% of the shares, and the Company has 1.08% of shares in treasury.

The Company controls its wholly-owned subsidiary, CSU Digital International LLC, incorporated on December 21, 2022, located in the United States of America. This subsidiary acts as a support point for the Company’s expansion into technological solutions for payment methods and consumer relationships in the USA. Until March 31, 2026, CSU Digital International LLC did not have commercial operations.

As part of its ongoing expansion and consolidation in the digital financial ecosystem, the Company incorporated CSU Digital Holding Financeira Ltda. (“CSU Holding Financeira”) on June 10, 2025, and CSU Digital Instituição de Pagamento Ltda. (“CSU IP”) on July 02, 2025, which are directly and indirectly controlled by the Company, respectively. The initial capital contribution of R\$5,000 for each company was paid on September 29, 2025.

CSU Holding Financeira, a wholly-owned direct subsidiary of the Company, serves as a corporate structure designed to accommodate the Group’s financial and payment entities.

CSU IP, a wholly-owned direct subsidiary of CSU Holding Financeira, obtained authorization from the Central Bank of Brazil through Official Letter 13,249/2026, published in the Federal Official Gazette on March 12, 2026, to operate as a Payment Institution acting as an electronic money issuer and postpaid payment instrument issuer.

The issue of this parent company and consolidated financial information was authorized at a meeting of the Executive Board held on May 05, 2026.

## 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

### 2.1 Basis of preparation

The parent company and consolidated financial information was prepared and are being presented according to accounting practices adopted in Brazil, and the estimate calculation methods adopted and presented in detail in the financial statements for the period ended December 31, 2025, and approved on March 09, 2026, should be read together. The quarterly information was prepared considering the going concern basis of accounting, historical cost as the value base, which, in the case of financial assets and liabilities, is adjusted to reflect the fair value measurement, and is presented in accordance with CPC 21 (R1) – Interim Financial Statements, issued by the Accounting Pronouncements Committee (“CPC”) in accordance with the standards issued by the Brazilian Securities Commission (“CVM”), applicable to the preparation of the Quarterly Information (ITR), which, regarding the Company's operations, are also in accordance with IAS 34 - Interim Financial Reporting, issued by the International Accounting Standards Board (“IASB”), except for the presentation of the Value Added Statement (“DVA”), required by corporate law for publicly-held companies, as supplementary information not required by IFRS standards. The quarterly information discloses all and only significant information for the quarter and such information is consistent with that used by management in the performance of its duties.

The main accounting policies applied in the preparation of this parent company and consolidated interim financial information are consistent with the information disclosed for the financial statements for the fiscal year ended December 31, 2025, and, therefore, must be read together.

### 2.2 Basis of consolidation

The parent company and consolidated financial information comprises the quarterly information of CSU Digital S.A. and its subsidiaries on March 31, 2026. Control is achieved when the Company is exposed or has the right to variable returns based on its involvement with the investee and the ability to influence these returns through the power it exercises over the investee.

The results from subsidiaries acquired during the period are included in the consolidated income statements as of the date on which the acquisition effectively occurred. In the parent company's financial statements, investments in subsidiaries are accounted for through the equity method.

The fiscal years of the subsidiaries coincide with the fiscal years of the Parent Company and accounting practices were applied equally among all subsidiaries. The balances of assets, liabilities, revenue, and expenses arising from transactions with the subsidiaries have been eliminated in the consolidation. Net income for the year is attributed to the controllers of the parent company and to non-controlling minority shareholders.

The parent company and consolidated interim financial information include the following subsidiaries:

| Subsidiaries                              | Interest (%) |          |        |          |
|---|--------------|----------|--------|----------|
|   | 2026         |          | 2025   |          |
|   | Direct       | Indirect | Direct | Indirect |
| CSU Digital International LLC             | 100%         | -        | 100%   | -        |
| CSU Digital Holding Financeira Ltda       | 100%         | -        | 100%   | -        |
| CSU Digital Instituição de Pagamento Ltda | -            | 100%     | -      | 100%     |

### 2.3 New standards, interpretations, and amendments to standards

As of January 01, 2026, the Company assessed the amendments and new interpretations to the CPC and IFRS standards issued by the CPC and IASB, respectively, effective for accounting periods beginning on or after January 01, 2026.

The main changes are:

| Pronouncement                | Description   | Effective for annual reporting periods beginning on or after |
|------------------------------|---|--|
| Adoption of IFRS S1          | General Rules for Disclosing Material Information Related to Sustainability | 01/01/2026   |
| Adoption of IFRS S2          | Disclosure of climate-related information                                   | 01/01/2026   |
| Changes to IFRS 9 and IFRS 7 | Classification and Measurement of Financial Instruments                     | 01/01/2026   |
| Changes to IFRS 9 and IFRS 7 | Contracts Referencing Nature-dependent Electricity                          | 01/01/2026   |

For the quarter ended March 31, 2026, the Company did not identify significant impacts when adopting, amending, and interpreting this standard in the parent company and consolidated financial information.

The pronouncements and interpretations issued by the IASB, but not yet effective as of the date of issue of the Company's financial information, are identified below:

| Pronouncement                              | Description   | Effective for annual reporting periods beginning on or after                      |
|--|---|---|
| Adoption of IFRS 18 / replacement of IAS 1 | Presentation of the Financial Statements  | 01/01/2027  |
| Adoption of IFRS 19                        | Subsidiaries without Public Accountability: Disclosures                               | 01/01/2027  |
| Changes to CPC 18 (R2) / IAS 28            | Sale or Contribution of Assets between an Investor and its Affiliate or Joint Venture | The date at which these changes come into effect has not been defined by the IASB |

Possible impacts of adoption IFRS 18 are being evaluated and will be concluded by the date the standard becomes effective.

About the other regulations, we do not expect material impacts on the Company's parent company and consolidated interim financial information with the adoption of these changes.

### 3 MAIN ACCOUNTING JUDGMENTS AND SOURCES OF UNCERTAINTY FOR ESTIMATES

When applying the Company's accounting policies, Management must exercise judgments and prepare estimates on the carrying amounts of assets and liabilities for which objective information is not easily obtained from other sources. Estimates and respective assumptions are based on past experiences and other factors considered relevant. The actual results of these carrying amounts may differ from these estimates.

Estimates and assumptions are constantly reviewed. Revisions for estimates are recognized on a prospective basis. In the parent company and consolidated financial information presented herein there were no changes in the accounting judgments and estimates presented in detail in the financial statements for the fiscal year ended December 31, 2025, and, therefore, should be read together.

### 4 CASH AND CASH EQUIVALENTS

|   | Parent Company       |                      | Consolidated         |                      |
|---|----------------------|----------------------|----------------------|----------------------|
|   | 03/31/2026           | 12/31/2025           | 03/31/2026           | 12/31/2025           |
| <b>Free</b>   |                      |                      |                      |                      |
| Demand bank deposits  |                      |                      |                      |                      |
| Banks – domestic currency   | 23,607               | 7,093                | 23,607               | 7,093                |
| Banks – foreign currency (i)  | 44                   | 49                   | 12,821               | 27,203               |
|   | <u>23,651</u>        | <u>7,142</u>         | <u>36,428</u>        | <u>34,296</u>        |
| Fixed-income securities – Bank Deposit Certificates (CDB) on repurchase agreements (ii) | <u>26,312</u>        | <u>16,785</u>        | <u>31,633</u>        | <u>21,931</u>        |
| <b>Customer Deposits – Banking (Digital Account)</b>                                    |                      |                      |                      |                      |
| Banks – domestic currency   | 8,819                | 7,727                | 8,819                | 7,727                |
| Fixed-income securities – Bank Deposit Certificates (CDB) on repurchase agreements (ii) | 18,430               | 11,720               | 18,430               | 11,720               |
|   | <u>27,249</u>        | <u>19,447</u>        | <u>27,249</u>        | <u>19,447</u>        |
| Cash and cash equivalents   | <u><u>77,212</u></u> | <u><u>43,374</u></u> | <u><u>95,310</u></u> | <u><u>75,674</u></u> |

- (i) The foreign-currency balance corresponds to the current account balance in U.S. dollars (US\$) of the wholly-owned subsidiary CSU Digital International LLC.
- (ii) Financial investments refer to committed operations remunerated at the weighted average rate of 94% to 106.5% of the interbank deposit certificate rate on March 31, 2026 and December 31, 2025.

### 5 TRADE RECEIVABLES

The trade receivable balance primarily relates to billing for services provided, which are generally collected in the following month, as well as the proportional recognition of revenue for services provided up to the end of the accrual month, in accordance with the commercial terms of the respective contracts.

## 5.1 Breakdown

|                                     | Parent Company |               | Consolidated   |               |
|-------------------------------------|----------------|---------------|----------------|---------------|
|                                     | 03/31/2026     | 12/31/2025    | 03/31/2026     | 12/31/2025    |
| Current                             |                |               |                |               |
| Accounts receivable – billed        | 33,256         | 36,352        | 33,263         | 36,391        |
| Accounts receivable – unbilled      | 69,951         | 62,784        | 69,951         | 62,784        |
| (-) Allowance for doubtful accounts | (47)           | (62)          | (47)           | (62)          |
|                                     | <b>103,160</b> | <b>99,074</b> | <b>103,167</b> | <b>99,113</b> |
| Non-current                         |                |               |                |               |
| Accounts receivable – billed        | 13,767         | 13,722        | 13,767         | 13,722        |
| (-) Allowance for doubtful accounts | (13,767)       | (13,722)      | (13,767)       | (13,722)      |
|                                     | -              | -             | -              | -             |

## 5.2 Aging list

|                                     | Parent Company |               | Consolidated   |               |
|-------------------------------------|----------------|---------------|----------------|---------------|
|                                     | 03/31/2026     | 12/31/2025    | 03/31/2026     | 12/31/2025    |
| Due in                              |                |               |                |               |
| Up to one month                     | 102,388        | 95,496        | 102,388        | 95,535        |
| Overdue                             |                |               |                |               |
| Up to one month                     | 252            | 3,338         | 252            | 3,338         |
| From one to two months              | 450            | 251           | 450            | 251           |
| From two to three months            | -              | 3             | -              | 3             |
| From three to four months           | 89             | -             | 89             | -             |
| Overdue for more than four months   | 13,795         | 13,770        | 13,802         | 13,770        |
| (-) Allowance for doubtful accounts | (13,814)       | (13,784)      | (13,814)       | (13,784)      |
| Total overdue                       | 772            | 3,578         | 779            | 3,578         |
|                                     | <b>103,160</b> | <b>99,074</b> | <b>103,167</b> | <b>99,113</b> |

## 5.3 Changes in allowance for doubtful accounts

|                                 | Parent Company and Consolidated |                 |
|---------------------------------|---------------------------------|-----------------|
|                                 | 2026                            | 2025            |
| As of January 01                | (13,784)                        | (13,682)        |
| Allowance for doubtful accounts | (30)                            | (43)            |
| <b>As of March 31</b>           | <b>(13,814)</b>                 | <b>(13,725)</b> |
| Current assets                  | (47)                            | (46)            |
| Non-current assets              | (13,767)                        | (13,679)        |

## 6 INVENTORY

|                      | Parent Company and Consolidated |              |
|----------------------|---------------------------------|--------------|
|                      | 03/31/2026                      | 12/31/2025   |
| Cards                | 1,376                           | 2,279        |
| Additional materials | 227                             | 435          |
| Other                | 349                             | 361          |
|                      | <b>1,952</b>                    | <b>3,075</b> |

## 7 RELATED PARTIES

| Balance sheet                                | Parent Company |                | Consolidated |              |
|--|----------------|----------------|--------------|--------------|
|  | 03/31/2026     | 12/31/2025     | 03/31/2026   | 12/31/2025   |
| <b>Current assets</b>                        |                |                |              |              |
| <b>Other</b>                                 |                |                |              |              |
| Nowalls Consultoria S/S Ltda. (i)            | 83             | 12             | 83           | 12           |
|  | <b>83</b>      | <b>12</b>      | <b>83</b>    | <b>12</b>    |
| <b>Non-current assets</b>                    |                |                |              |              |
| <b>Investments</b>                           |                |                |              |              |
| CSU Digital International LLC (ii)           | -              | 6,068          | -            | -            |
| CSU Digital Holding Financeira Ltda. (iii)   | 5,210          | 5,104          | -            | -            |
|  | <b>5,210</b>   | <b>11,172</b>  | <b>-</b>     | <b>-</b>     |
| <b>Current liabilities</b>                   |                |                |              |              |
| <b>Suppliers</b>                             |                |                |              |              |
| Anapurus Comércio e Participações Ltda. (iv) | 120            | -              | 120          | -            |
|  | <b>120</b>     | <b>-</b>       | <b>120</b>   | <b>-</b>     |
| <b>Current liabilities</b>                   |                |                |              |              |
| <b>Loans and financing</b>                   |                |                |              |              |
| CSU Digital International LLC (v)            | 57             | 71             | -            | -            |
|  | <b>57</b>      | <b>71</b>      | <b>-</b>     | <b>-</b>     |
| <b>Other obligations</b>                     |                |                |              |              |
| CSU Digital International LLC (vi)           | 3,849          | -              | -            | -            |
|  | <b>3,849</b>   | <b>-</b>       | <b>-</b>     | <b>-</b>     |
| <b>Non-current Liabilities</b>               |                |                |              |              |
| <b>Loans and financing</b>                   |                |                |              |              |
| CSU Digital International LLC (v)            | 52,194         | 55,024         | -            | -            |
|  | <b>52,194</b>  | <b>55,024</b>  | <b>-</b>     | <b>-</b>     |
| <b>Income Statement</b>                      |                |                |              |              |
|  | Parent Company |                | Consolidated |              |
|  | 03/31/2026     | 03/31/2025     | 03/31/2026   | 03/31/2025   |
| <b>General and administrative expenses</b>   |                |                |              |              |
| Anapurus Comércio e Participações Ltda. (iv) | (255)          | (400)          | (255)        | (400)        |
| Nowalls Consultoria S/S Ltda. (i)            | (36)           | -              | (36)         | -            |
| Instituto CSU (vii)                          | (41)           | (10)           | (41)         | (10)         |
| <b>Equity pickup</b>                         |                |                |              |              |
| CSU Digital International LLC (ii) (vi)      | (9,682)        | (2,568)        | -            | -            |
| CSU Digital Holding Financeira Ltda. (iii)   | 106            | -              | -            | -            |
| <b>Financial result</b>                      |                |                |              |              |
| CSU Digital International LLC (v)            | 2,067          | -              | -            | -            |
|  | <b>(7,841)</b> | <b>(2,978)</b> | <b>(332)</b> | <b>(410)</b> |

(i) Amounts paid to the related party Nowalls Consultoria S/S Ltda. for the provision of strategic consulting services to the Company. Services scheduled through October 2026;

(ii) Investment in and equity pickup from the subsidiary CSU Digital International LLC;

- (iii) Investment of subsidiary CSU Digital Holding Financeira Ltda;
- (iv) Rentals of facilities and services contracted from the related party Anapurus Comércio e Participações Ltda. for corporate events of interest to the Company;
- (v) Loan payable, in USD, entered into with the subsidiary CSU Digital International LLC in December 2025;
- (vi) Provision for investment in and equity pickup from subsidiary CSU Digital International LLC;
- (vii) Donations to the related party Instituto CSU to support its activities focused on preparing professionals for the labor market.

### 7.1 Management compensation

The global annual compensation limit for services rendered by key management personnel for 2026, including the Board of Directors and Statutory Executive Officers, was set at R\$39,422 (December 31, 2025 - R\$30,429), as approved at the Annual Shareholders' Meeting held on April 30, 2026.

|                               | Parent Company |              | Consolidated |              |
|-------------------------------|----------------|--------------|--------------|--------------|
|                               | 03/31/2026     | 03/31/2025   | 03/31/2026   | 03/31/2025   |
| Fees                          | 2,386          | 3,045        | 5,806        | 3,045        |
| Bonuses and indirect benefits | 248            | 2,804        | 2,231        | 2,804        |
| Share-based payment           | 225            | 225          | 225          | 225          |
| Termination benefits          | 366            | -            | 366          | -            |
|                               | <b>3,225</b>   | <b>6,074</b> | <b>8,628</b> | <b>6,074</b> |

## 8 OTHER RECEIVABLES

|                               | Parent Company |               | Consolidated  |               |
|-------------------------------|----------------|---------------|---------------|---------------|
|                               | 03/31/2026     | 12/31/2025    | 03/31/2026    | 12/31/2025    |
| Current assets                |                |               |               |               |
| Advances to suppliers         | 17,587         | 18,205        | 22,127        | 21,501        |
| Advances to employees         | 9,288          | 6,012         | 9,288         | 6,012         |
| Advances from insurance       | 433            | 323           | 433           | 323           |
| Other receivables             | 663            | 1,280         | 663           | 1,280         |
| Other amounts paid in advance | 2,296          | 34            | 2,293         | 34            |
|                               | <b>30,267</b>  | <b>25,854</b> | <b>34,804</b> | <b>29,150</b> |
| Non-current assets            |                |               |               |               |
| Advances to suppliers         | 2,243          | 2,436         | 2,243         | 2,436         |
| Other amounts paid in advance | -              | -             | 488           | 514           |
|                               | <b>2,243</b>   | <b>2,436</b>  | <b>2,731</b>  | <b>2,950</b>  |
|                               | <b>32,510</b>  | <b>28,290</b> | <b>37,535</b> | <b>32,100</b> |

## 9 INVESTMENTS

| Investments                          | Direct interest (%) | Parent Company |               | Consolidated  |               |
|--------------------------------------|---------------------|----------------|---------------|---------------|---------------|
|                                      |                     | 03/31/2026     | 12/31/2025    | 03/31/2026    | 12/31/2025    |
| Fitbank Pagamentos Eletrônicos S.A.  | 4%                  | 26,554         | 26,554        | 26,554        | 26,554        |
| CSU Digital International LLC        | 100%                | -              | 6,068         | -             | -             |
| CSU Digital Holding Financeira Ltda. | 100%                | 5,210          | 5,104         | -             | -             |
|                                      |                     | <b>31,764</b>  | <b>37,726</b> | <b>26,554</b> | <b>26,554</b> |

| Provision for investments         | Direct interest (%) | Parent Company |            | Consolidated |            |
|-----------------------------------|---------------------|----------------|------------|--------------|------------|
|                                   |                     | 03/31/2026     | 12/31/2025 | 03/31/2026   | 12/31/2025 |
| CSU Digital International LLC (i) | 100%                | 3,849          | -          | -            | -          |
|                                   |                     | <b>3,849</b>   | <b>-</b>   | <b>-</b>     | <b>-</b>   |

| Changes in investments                    | Parent Company |               | Consolidated  |               |
|---|----------------|---------------|---------------|---------------|
|   | 2026           | 2025          | 2026          | 2025          |
| As of January 01                          | 37,726         | 34,868        | 26,554        | 31,467        |
| Investments (ii)                          | -              | 6,141         | -             | -             |
| Equity pickup (iii)                       | (9,575)        | (2,568)       | -             | -             |
| Foreign exchange variation on investments | (236)          | (282)         | -             | -             |
| As of March 31                            | <b>27,915</b>  | <b>38,159</b> | <b>26,554</b> | <b>31,467</b> |

- (i) Provision for investment in subsidiary CSU Digital International LLC;
- (ii) Capital contribution fully made to subsidiary CSU Digital International LLC, in the amount of R\$6,141;
- (iii) Equity pickup result on the investments made in the wholly-owned subsidiaries CSU Digital International LLC and CSU Digital Holding Financeira Ltda.

## 10 PP&E – PARENT COMPANY

|                              | Furniture and fixtures | Facilities | Equipment    | Vehicles     | Leasehold improvements | Computers and peripherals | Land       | Total         |
|------------------------------|------------------------|------------|--------------|--------------|------------------------|---------------------------|------------|---------------|
| Economic useful life (years) | 9                      | 14         | 9            | 6            | 2 to 5                 | 4                         | -          |               |
| As of January 01, 2025       | 2,043                  | 891        | 4,945        | 2,163        | 2,553                  | 1,269                     | -          | 13,864        |
| Acquisition                  | 468                    | 1          | 196          | -            | 1,121                  | 222                       | -          | 2,008         |
| Divestment                   | -                      | -          | (1)          | -            | -                      | -                         | -          | (1)           |
| Depreciation                 | (125)                  | (30)       | (352)        | (146)        | (133)                  | (196)                     | -          | (982)         |
| As of March 31, 2025         | <b>2,386</b>           | <b>862</b> | <b>4,788</b> | <b>2,017</b> | <b>3,541</b>           | <b>1,295</b>              | -          | <b>14,889</b> |
| As of March 31, 2025         |                        |            |              |              |                        |                           |            |               |
| Total cost                   | 10,848                 | 2,793      | 20,546       | 5,231        | 26,305                 | 14,828                    | -          | 80,551        |
| Accumulated depreciation     | (8,462)                | (1,931)    | (15,758)     | (3,214)      | (22,764)               | (13,533)                  | -          | (65,662)      |
| Accounting balance, net      | <b>2,386</b>           | <b>862</b> | <b>4,788</b> | <b>2,017</b> | <b>3,541</b>           | <b>1,295</b>              | -          | <b>14,889</b> |
| As of January 01, 2026       | 2,398                  | 938        | 3,945        | 1,618        | 4,135                  | 2,159                     | 235        | 15,428        |
| Acquisition                  | 342                    | -          | 552          | -            | 1,197                  | 256                       | 40         | 2,387         |
| Divestment                   | (6)                    | -          | -            | -            | -                      | -                         | -          | (6)           |
| Depreciation                 | (136)                  | (33)       | (277)        | (78)         | (178)                  | (242)                     | -          | (944)         |
| As of March 31, 2026         | <b>2,598</b>           | <b>905</b> | <b>4,220</b> | <b>1,540</b> | <b>5,154</b>           | <b>2,173</b>              | <b>275</b> | <b>16,865</b> |
| As of March 31, 2026         |                        |            |              |              |                        |                           |            |               |
| Total cost                   | 10,622                 | 2,906      | 20,116       | 3,899        | 28,265                 | 15,849                    | 275        | 81,932        |
| Accumulated depreciation     | (8,024)                | (2,001)    | (15,896)     | (2,359)      | (23,111)               | (13,676)                  | -          | (65,067)      |
| Accounting balance, net      | <b>2,598</b>           | <b>905</b> | <b>4,220</b> | <b>1,540</b> | <b>5,154</b>           | <b>2,173</b>              | <b>275</b> | <b>16,865</b> |

Depreciation in the three-month period ended March 31, 2026, allocated to the cost of services rendered totaled R\$476 (March 31, 2025 - R\$440), and operating expenses totaled R\$468 (March 31, 2025 - R\$532).

## 10 PP&E – CONSOLIDATED

|                              | Furniture and fixtures | Facilities | Equipment    | Vehicles     | Leasehold improvements | Computers and peripherals | Land       | Total         |
|------------------------------|------------------------|------------|--------------|--------------|------------------------|---------------------------|------------|---------------|
| Economic useful life (years) | 9                      | 14         | 9            | 6            | 2 to 5                 | 4                         | -          |               |
| As of January 01, 2025       | 3,462                  | 891        | 4,945        | 3,553        | 3,845                  | 1,355                     | -          | 18,051        |
| Acquisition                  | 553                    | 1          | 196          | -            | 1,495                  | 222                       | -          | 2,467         |
| Divestment                   | -                      | -          | (1)          | -            | -                      | -                         | -          | (1)           |
| Foreign exchange variation   | (102)                  | 2          | (4)          | (101)        | (97)                   | (5)                       | -          | (307)         |
| Depreciation                 | (125)                  | (30)       | (352)        | (214)        | (133)                  | (196)                     | -          | (1,050)       |
| As of March 31, 2025         | <b>3,788</b>           | <b>864</b> | <b>4,784</b> | <b>3,238</b> | <b>5,110</b>           | <b>1,376</b>              | -          | <b>19,160</b> |
| As of March 31, 2025         |                        |            |              |              |                        |                           |            |               |
| Total cost                   | 11,283                 | 2,795      | 20,542       | 6,478        | 27,601                 | 14,909                    | -          | 83,608        |
| Accumulated depreciation     | (7,495)                | (1,931)    | (15,758)     | (3,240)      | (22,491)               | (13,533)                  | -          | (64,448)      |
| Accounting balance, net      | <b>3,788</b>           | <b>864</b> | <b>4,784</b> | <b>3,238</b> | <b>5,110</b>           | <b>1,376</b>              | -          | <b>19,160</b> |
| As of January 01, 2026       | 4,314                  | 938        | 3,945        | 3,436        | 5,506                  | 2,306                     | 235        | 20,680        |
| Acquisition                  | 515                    | -          | 552          | -            | 1,197                  | 256                       | 40         | 2,560         |
| Divestment                   | (6)                    | -          | -            | -            | -                      | -                         | -          | (6)           |
| Foreign exchange variation   | (93)                   | -          | -            | (94)         | (69)                   | (7)                       | -          | (263)         |
| Depreciation                 | (215)                  | (33)       | (277)        | (183)        | (306)                  | (252)                     | -          | (1,266)       |
| As of March 31, 2026         | <b>4,515</b>           | <b>905</b> | <b>4,220</b> | <b>3,159</b> | <b>6,328</b>           | <b>2,303</b>              | <b>275</b> | <b>21,705</b> |
| As of March 31, 2026         |                        |            |              |              |                        |                           |            |               |
| Total cost                   | 12,790                 | 2,906      | 20,116       | 5,991        | 29,878                 | 15,999                    | 275        | 87,955        |
| Accumulated depreciation     | (8,275)                | (2,001)    | (15,896)     | (2,832)      | (23,550)               | (13,696)                  | -          | (66,250)      |
| Accounting balance, net      | <b>4,515</b>           | <b>905</b> | <b>4,220</b> | <b>3,159</b> | <b>6,328</b>           | <b>2,303</b>              | <b>275</b> | <b>21,705</b> |

Depreciation in the three-month period ended March 31, 2026, allocated to the cost of services rendered totaled R\$476 (March 31, 2025 - R\$440), and operating expenses totaled R\$790 (March 31, 2025 - R\$532).

## 11 INTANGIBLE ASSETS – PARENT COMPANY

|   | Defined/remaining useful life |                       |            |                         |                                       |                  | Indefinite useful life |               |                |
|---|-------------------------------|-----------------------|------------|-------------------------|---------------------------------------|------------------|------------------------|---------------|----------------|
|   | Data processing systems       | Customization systems | ERP System | Cards platform software | Assignment of right of use - software | Software Card 24 | Other                  | Goodwill      | Total          |
|   | 19                            | 17                    | 19         | 17                      | 10                                    | 7                | 5                      |               |                |
| <b>Remaining economic useful life (years)</b> |                               |                       |            |                         |                                       |                  |                        |               |                |
| As of January 01, 2025                        | 523                           | 227,347               | 782        | 99,592                  | 13,682                                | -                | 9                      | 25,895        | 367,830        |
| Acquisition                                   | -                             | 11,837                | -          | 5,417                   | 17                                    | -                | -                      | -             | 17,271         |
| Divestment                                    | -                             | (276)                 | -          | -                       | -                                     | -                | -                      | -             | (276)          |
| Amortization                                  | (8)                           | (3,402)               | (38)       | (1,494)                 | (1,079)                               | -                | (1)                    | -             | (6,022)        |
| As of March 31, 2025                          | <b>515</b>                    | <b>235,506</b>        | <b>744</b> | <b>103,515</b>          | <b>12,620</b>                         | -                | <b>8</b>               | <b>25,895</b> | <b>378,803</b> |
| As of March 31, 2025                          |                               |                       |            |                         |                                       |                  |                        |               |                |
| Total cost                                    | 10,020                        | 402,143               | 3,087      | 208,805                 | 107,434                               | 4,142            | 3,081                  | 36,845        | 775,557        |
| Accumulated amortization                      | (9,505)                       | (166,637)             | (2,343)    | (105,290)               | (94,814)                              | (4,142)          | (3,073)                | (10,950)      | (396,754)      |
| Accounting balance, net                       | <b>515</b>                    | <b>235,506</b>        | <b>744</b> | <b>103,515</b>          | <b>12,620</b>                         | -                | <b>8</b>               | <b>25,895</b> | <b>378,803</b> |
| As of January 01, 2026                        | 492                           | 258,671               | 631        | 118,846                 | 9,681                                 | -                | 143                    | 25,895        | 414,359        |
| Acquisition                                   | -                             | 11,898                | -          | 6,600                   | -                                     | -                | 43                     | -             | 18,541         |
| Amortization                                  | (8)                           | (4,195)               | (38)       | (1,917)                 | (1,026)                               | -                | (3)                    | -             | (7,187)        |
| As of March 31, 2026                          | <b>484</b>                    | <b>266,374</b>        | <b>593</b> | <b>123,529</b>          | <b>8,655</b>                          | -                | <b>183</b>             | <b>25,895</b> | <b>425,713</b> |
| As of March 31, 2026                          |                               |                       |            |                         |                                       |                  |                        |               |                |
| Total cost                                    | 10,020                        | 448,710               | 3,087      | 235,727                 | 107,653                               | 4,142            | 3,262                  | 36,845        | 849,446        |
| Accumulated amortization                      | (9,536)                       | (182,336)             | (2,494)    | (112,198)               | (98,998)                              | (4,142)          | (3,079)                | (10,950)      | (423,733)      |
| Accounting balance, net                       | <b>484</b>                    | <b>266,374</b>        | <b>593</b> | <b>123,529</b>          | <b>8,655</b>                          | -                | <b>183</b>             | <b>25,895</b> | <b>425,713</b> |

Amortization in the three-month period ended March 31, 2026, allocated to the cost of services rendered totaled R\$7,000 (March 31, 2025 - R\$5,864), and operating expenses totaled R\$187 (March 31, 2025 - R\$170).

## 11 INTANGIBLE ASSETS – CONSOLIDATED

|   | Defined/remaining useful life |                       |            |                         |                                       |                  | Indefinite useful life |               |                |
|---|-------------------------------|-----------------------|------------|-------------------------|---------------------------------------|------------------|------------------------|---------------|----------------|
|   | Data processing systems       | Customization systems | ERP System | Cards platform software | Assignment of right of use - software | Software Card 24 | Other                  | Goodwill      | Total          |
| <b>Remaining economic useful life (years)</b> | 19                            | 17                    | 19         | 17                      | 10                                    | 7                | 5                      |               |                |
| As of January 01, 2025                        | 523                           | 227,347               | 782        | 99,592                  | 13,682                                | -                | 9                      | 25,895        | 367,830        |
| Acquisition                                   | -                             | 11,837                | -          | 5,417                   | 17                                    | -                | -                      | -             | 17,271         |
| Divestment                                    | -                             | (276)                 | -          | -                       | -                                     | -                | -                      | -             | (276)          |
| Amortization                                  | (8)                           | (3,402)               | (38)       | (1,494)                 | (1,079)                               | -                | (1)                    | -             | (6,022)        |
| As of March 31, 2025                          | <b>515</b>                    | <b>235,506</b>        | <b>744</b> | <b>103,515</b>          | <b>12,620</b>                         | -                | <b>8</b>               | <b>25,895</b> | <b>378,803</b> |
| As of March 31, 2025                          |                               |                       |            |                         |                                       |                  |                        |               |                |
| Total cost                                    | 10,020                        | 402,143               | 3,087      | 208,805                 | 107,434                               | 4,142            | 3,081                  | 36,845        | 775,557        |
| Accumulated amortization                      | (9,505)                       | (166,637)             | (2,343)    | (105,290)               | (94,814)                              | (4,142)          | (3,073)                | (10,950)      | (396,754)      |
| Accounting balance, net                       | <b>515</b>                    | <b>235,506</b>        | <b>744</b> | <b>103,515</b>          | <b>12,620</b>                         | -                | <b>8</b>               | <b>25,895</b> | <b>378,803</b> |
| As of January 01, 2026                        | 492                           | 258,921               | 631        | 118,846                 | 9,681                                 | -                | 143                    | 25,895        | 414,609        |
| Acquisition                                   | -                             | 12,041                | -          | 6,600                   | -                                     | -                | 43                     | -             | 18,684         |
| Foreign exchange variation                    | -                             | (13)                  | -          | -                       | -                                     | -                | -                      | -             | (13)           |
| Amortization                                  | (8)                           | (4,210)               | (38)       | (1,917)                 | (1,026)                               | -                | (3)                    | -             | (7,202)        |
| As of March 31, 2026                          | <b>484</b>                    | <b>266,739</b>        | <b>593</b> | <b>123,529</b>          | <b>8,655</b>                          | -                | <b>183</b>             | <b>25,895</b> | <b>426,078</b> |
| As of March 31, 2026                          |                               |                       |            |                         |                                       |                  |                        |               |                |
| Total cost                                    | 10,020                        | 449,114               | 3,087      | 235,727                 | 107,653                               | 4,142            | 3,262                  | 36,845        | 849,850        |
| Accumulated amortization                      | (9,536)                       | (182,375)             | (2,494)    | (112,198)               | (98,998)                              | (4,142)          | (3,079)                | (10,950)      | (423,772)      |
| Accounting balance, net                       | <b>484</b>                    | <b>266,739</b>        | <b>593</b> | <b>123,529</b>          | <b>8,655</b>                          | -                | <b>183</b>             | <b>25,895</b> | <b>426,078</b> |

Amortization in the three-month period ended March 31, 2026, allocated to the cost of services rendered totaled R\$7,000 (March 31, 2025 - R\$5,864), and operating expenses totaled R\$202 (March 31, 2025 - R\$170).

## 12 RIGHT-OF-USE ASSETS

### Parent Company

|                           | January 01, 2025 | Additions  | Amortization   | Write-off   | Remeasurement | March 31, 2025 |
|---------------------------|------------------|------------|----------------|-------------|---------------|----------------|
| Lease of software         | 30,138           | -          | (2,457)        | -           | 1,576         | 29,257         |
| Lease of properties       | 18,990           | 749        | (4,082)        | -           | -             | 15,657         |
| Equipment                 | 10,673           | -          | (687)          | -           | -             | 9,986          |
| Vehicles                  | 3,632            | 146        | (171)          | (56)        | -             | 3,551          |
| Furniture and fixtures    | 431              | -          | (30)           | -           | -             | 401            |
| Improvements              | 974              | -          | (72)           | -           | -             | 902            |
| Computers and peripherals | 83               | -          | (3)            | -           | -             | 80             |
| Facilities                | 846              | -          | (34)           | -           | -             | 812            |
|                           | <b>65,767</b>    | <b>895</b> | <b>(7,536)</b> | <b>(56)</b> | <b>1,576</b>  | <b>60,646</b>  |

### Parent Company

|                           | January 01, 2026 | Additions (i) | Amortization   | March 31, 2026 |
|---------------------------|------------------|---------------|----------------|----------------|
| Lease of software         | 20,477           | 9,323         | (3,079)        | 26,721         |
| Lease of properties       | 4,565            | 13,707        | (3,973)        | 14,299         |
| Equipment                 | 9,904            | 13,721        | (574)          | 23,051         |
| Vehicles                  | 3,085            | 2,244         | (217)          | 5,112          |
| Furniture and fixtures    | 312              | -             | (30)           | 282            |
| Improvements              | 684              | -             | (72)           | 612            |
| Computers and peripherals | 1,284            | -             | (87)           | 1,197          |
| Facilities                | 712              | -             | (29)           | 683            |
|                           | <b>41,023</b>    | <b>38,995</b> | <b>(8,061)</b> | <b>71,957</b>  |

### Consolidated

|                           | January 01, 2025 | Additions  | Amortization   | Write-off   | Remeasurement | Foreign Exchange Variation | March 31, 2025 |
|---------------------------|------------------|------------|----------------|-------------|---------------|----------------------------|----------------|
| Lease of software         | 30,138           | -          | (2,457)        | -           | 1,576         | -                          | 29,257         |
| Lease of properties       | 24,412           | 749        | (4,439)        | -           | -             | (388)                      | 20,334         |
| Equipment                 | 10,673           | -          | (687)          | -           | -             | -                          | 9,986          |
| Vehicles                  | 3,632            | 146        | (171)          | (56)        | -             | -                          | 3,551          |
| Furniture and fixtures    | 431              | -          | (30)           | -           | -             | -                          | 401            |
| Improvements              | 974              | -          | (72)           | -           | -             | -                          | 902            |
| Computers and peripherals | 83               | -          | (3)            | -           | -             | -                          | 80             |
| Facilities                | 846              | -          | (34)           | -           | -             | -                          | 812            |
|                           | <b>71,189</b>    | <b>895</b> | <b>(7,893)</b> | <b>(56)</b> | <b>1,576</b>  | <b>(388)</b>               | <b>65,323</b>  |

### Consolidated

|                           | January 01, 2026 | Additions (i) | Amortization   | Foreign Exchange Variation | March 31, 2026 |
|---------------------------|------------------|---------------|----------------|----------------------------|----------------|
| Lease of software         | 20,477           | 9,323         | (3,079)        | -                          | 26,721         |
| Lease of properties       | 8,039            | 13,707        | (4,294)        | (177)                      | 17,275         |
| Equipment                 | 9,904            | 13,721        | (574)          | -                          | 23,051         |
| Vehicles                  | 3,085            | 2,244         | (217)          | -                          | 5,112          |
| Furniture and fixtures    | 312              | -             | (30)           | -                          | 282            |
| Improvements              | 684              | -             | (72)           | -                          | 612            |
| Computers and peripherals | 1,284            | -             | (87)           | -                          | 1,197          |
| Facilities                | 712              | -             | (29)           | -                          | 683            |
|                           | <b>44,497</b>    | <b>38,995</b> | <b>(8,382)</b> | <b>(177)</b>               | <b>74,933</b>  |

- (i) The increase in property leases refers to the renewal of terms and values of the lease agreement for the Barueri, Faria Lima, and Belo Horizonte units, expiring by August 2027.

### 13 DEPOSITS

The deposits in payment accounts refer to obligations to customers for unused balances in prepaid digital accounts, in the amount of R\$26,880 as of March 31, 2026 (December 31, 2025 – R\$19,611). These balances are linked to customer balances recorded under cash and cash equivalents.

### 14 LOANS, FINANCING, AND LEASE LIABILITIES

|                         | Parent Company |               | Consolidated   |                |
|-------------------------|----------------|---------------|----------------|----------------|
|                         | 03/31/2026     | 12/31/2025    | 03/31/2026     | 12/31/2025     |
| Current liabilities     |                |               |                |                |
| Loans and financing (i) | 5,184          | 72            | 6,524          | 167            |
| Lease liabilities (ii)  | 25,017         | 11,899        | 26,353         | 13,282         |
| Financial leasing       | 11,913         | 6,238         | 11,913         | 6,238          |
|                         | <b>42,114</b>  | <b>18,209</b> | <b>44,790</b>  | <b>19,687</b>  |
| Non-current liabilities |                |               |                |                |
| Loans and financing     | 47,844         | 55,024        | 71,767         | 82,536         |
| Lease liabilities (ii)  | 17,888         | 14,773        | 19,835         | 17,183         |
| Financial leasing       | 12,295         | 4,189         | 12,295         | 4,189          |
|                         | <b>78,027</b>  | <b>73,986</b> | <b>103,897</b> | <b>103,908</b> |
|                         | <b>120,141</b> | <b>92,195</b> | <b>148,687</b> | <b>123,595</b> |

- (i) The Parent Company's loans and financing refer to the loan agreement entered into between the Company and its direct subsidiary CSU Digital International LLC in December 2025 for a term of 48 months, with quarterly payments at a rate of 6% p.a. The Consolidated balance refers to the loan obtained in U.S. dollars by the subsidiary CSU Digital International LLC from a financial institution in the United States for a term of 48 months, with quarterly payments at a rate of 1.75% p.a., plus the 3-Month SOFR.

The Company's lease contracts have most of their payment flows indexed pegged to inflation. To ensure faithful representation and comply with the guidelines in CVM Circular Letter 2/2019, passive balances are presented both without inflation, as effectively accounted for, and as estimated balances adjusted for inflation.

The flow adjusted for inflation was measured by the present value of lease payments expected until the end of each contract, increased by projected future inflation and discounted by the incremental financing rate, that is, the nominal interest rate. For the purposes of preparing the contractual future cash flows, we used the projected inflation rates until 2028, published in the Focus bulletin of the Central Bank of Brazil.

The Company used projected inflation rates of 4.31% for 2026, 3.84% for 2027 and 3.57% for 2028. Considering these rates, we would have the following impacts for the period ended March 31, 2026:

|                          | Parent Company  |                        | Consolidated    |                        |
|--------------------------|-----------------|------------------------|-----------------|------------------------|
|                          | Carrying Amount | Adjusted for inflation | Carrying Amount | Adjusted for inflation |
| Cash flows               |                 |                        |                 |                        |
| Right-of-use assets, net | 39,283          | 40,818                 | 42,258          | 43,909                 |
| Lease liabilities        | 47,536          | 49,393                 | 50,991          | 52,983                 |
| Financial expenses       | 4,630           | 4,811                  | 4,803           | 4,991                  |

#### 14.1 Breakdown of non-current liabilities balance, by maturity year

| Year of maturity | Parent Company |               | Consolidated   |                |
|------------------|----------------|---------------|----------------|----------------|
|                  | 03/31/2026     | 12/31/2025    | 03/31/2026     | 12/31/2025     |
| 2027             | 29,687         | 31,972        | 37,284         | 42,633         |
| 2028             | 30,649         | 23,386        | 40,221         | 33,477         |
| 2029 to 2030     | 17,691         | 18,628        | 26,392         | 27,798         |
|                  | <b>78,027</b>  | <b>73,986</b> | <b>103,897</b> | <b>103,908</b> |

Financing and lease agreements are backed either by promissory notes that vary between 100% and 120% of the value of the agreements or by the assets that are themselves the objects of the respective agreements. The payment of the loan obtained by the subsidiary CSU Digital International LLC is guaranteed by its wholly-owned parent company, CSU Digital S.A.

On March 31, 2026, the obligations under the lease agreements have payment terms of up to 33 months and are recorded at their present value. Financial charges, which primarily relate to changes in the CDI rate, are recognized in the income statement over the lease term.

#### 14.2 Changes in loans, financing, and lease liabilities

|                               | Parent Company      |                   | Consolidated        |                   |
|-------------------------------|---------------------|-------------------|---------------------|-------------------|
|                               | Loans and financing | Lease liabilities | Loans and financing | Lease liabilities |
| <b>As of January 01, 2025</b> | <b>1,677</b>        | <b>63,148</b>     | <b>1,677</b>        | <b>68,864</b>     |
| Funding                       | -                   | 737               | -                   | 737               |
| Accrued interest              | 36                  | 1,798             | 36                  | 4,255             |
| Amortization                  | (1,285)             | (9,008)           | (1,285)             | (12,695)          |
| Interest payment              | (13)                | (433)             | (13)                | (519)             |
| Foreign exchange variation    | -                   | -                 | -                   | 577               |
| Remeasurement (i)             | -                   | 1,436             | -                   | 1,436             |
| <b>As of March 31, 2025</b>   | <b>415</b>          | <b>57,678</b>     | <b>415</b>          | <b>62,656</b>     |
| <b>As of January 01, 2026</b> | <b>55,096</b>       | <b>37,099</b>     | <b>82,703</b>       | <b>40,892</b>     |
| Funding                       | -                   | 38,995            | -                   | 38,996            |
| Accrued interest              | 773                 | 1,924             | 894                 | 1,960             |
| Amortization                  | -                   | (10,263)          | -                   | (10,616)          |
| Interest payment              | -                   | (642)             | (1,047)             | (642)             |
| Foreign exchange variation    | (2,841)             | -                 | (4,259)             | (194)             |
| <b>As of March 31, 2026</b>   | <b>53,028</b>       | <b>67,113</b>     | <b>78,291</b>       | <b>70,396</b>     |

- (i) Refers to the renewal of terms and contractual values related to property lease for the Barueri, Faria Lima and Belo Horizonte units expiring until August 2027. On February 01, 2025, we carried out the contractual remeasurement of software expiring in May 2028.

## 15 SOCIAL AND LABOR OBLIGATIONS

The balances of social and labor obligations are as follows:

|                                    | Parent Company |               | Consolidated  |               |
|------------------------------------|----------------|---------------|---------------|---------------|
|                                    | 03/31/2026     | 12/31/2025    | 03/31/2026    | 12/31/2025    |
| Provision for vacation and charges | 28,113         | 26,576        | 28,113        | 26,576        |
| Payroll payable                    | 12,163         | 10,360        | 13,109        | 11,706        |
| Provision for Christmas bonus      | 4,588          | -             | 4,588         | -             |
| Payroll charges                    | 6,082          | 6,378         | 6,082         | 6,378         |
| Provision for management bonus     | 3,836          | 3,123         | 3,836         | 3,123         |
| Other                              | 2,543          | 2,995         | 2,543         | 2,995         |
|                                    | <b>57,325</b>  | <b>49,432</b> | <b>58,271</b> | <b>50,778</b> |

## 16 TAXES TO BE OFFSET AND PAYABLE

The balances of taxes and social contributions to be offset and payable are as follows:

|   | To be offset   |               |               |               |
|---|----------------|---------------|---------------|---------------|
|   | Parent Company |               | Consolidated  |               |
|   | 03/31/2026     | 12/31/2025    | 03/31/2026    | 12/31/2025    |
| Current   |                |               |               |               |
| Income tax (i)  | 20,872         | 20,527        | 20,872        | 20,527        |
| Social contribution (i)   | 3,846          | 4,872         | 3,846         | 4,859         |
|   | <b>24,718</b>  | <b>25,399</b> | <b>24,718</b> | <b>25,386</b> |
| Other taxes   |                |               |               |               |
| Social Integration Program Tax on Revenue (PIS) and Social Security Financing Tax on Revenue (COFINS) | 7,796          | 1,490         | 7,796         | 1,490         |
| Tax on Services (ISS)   | 153            | 162           | 153           | 162           |
| Other   | 79             | 80            | 79            | 80            |
|   | <b>8,028</b>   | <b>1,732</b>  | <b>8,028</b>  | <b>1,732</b>  |
|   | <b>32,746</b>  | <b>27,131</b> | <b>32,746</b> | <b>27,118</b> |

|  | To be paid           |                     |                      |                     |
|--|----------------------|---------------------|----------------------|---------------------|
|  | Parent Company       |                     | Consolidated         |                     |
|  | 03/31/2026           | 12/31/2025          | 03/31/2026           | 12/31/2025          |
| Current  |                      |                     |                      |                     |
| Income tax (i)   | 5,003                | -                   | 5,072                | 23                  |
| Social contribution (i)  | -                    | -                   | 27                   | -                   |
|  | <u>5,003</u>         | <u>-</u>            | <u>5,099</u>         | <u>23</u>           |
| Other taxes  |                      |                     |                      |                     |
| Tax on Services (ISS)  | 2,408                | 2,396               | 2,408                | 2,396               |
| Social Integration Program Tax on Revenue (PIS) and Social Security Financing Tax on Revenue (COFINS)  | 2,303                | 2,558               | 2,318                | 2,565               |
| Income Tax, Social Integration Program Tax on Revenue (PIS), Social Security Financing Tax on Revenue (COFINS), and Social Contribution (CSLL) on third-party services | 1,286                | 370                 | 1,286                | 370                 |
| Other  | 146                  | 157                 | 146                  | 157                 |
|  | <u>6,143</u>         | <u>5,481</u>        | <u>6,158</u>         | <u>5,488</u>        |
|  | <u><b>11,146</b></u> | <u><b>5,481</b></u> | <u><b>11,257</b></u> | <u><b>5,511</b></u> |

(i) Monthly collection based on estimates.

## 17 DEFERRED INCOME TAX AND SOCIAL CONTRIBUTION

### 17.1 Balance breakdown and changes:

|                                 | Parent Company and Consolidated |                        |                       |                       |
|---------------------------------|---------------------------------|------------------------|-----------------------|-----------------------|
|                                 | 03/31/2026                      | 12/31/2025             | Changes in results    |                       |
|                                 |                                 |                        | 03/31/2026            | 03/31/2025            |
| Deferred tax credits            |                                 |                        |                       |                       |
| Temporary differences           |                                 |                        |                       |                       |
| Provision for contingencies     | 5,021                           | 4,730                  | (291)                 | (291)                 |
| Allowance for doubtful accounts | 4,697                           | 4,687                  | (10)                  | (14)                  |
| Lease liabilities               | 14,588                          | 9,068                  | (5,520)               | 1,647                 |
| Total deferred assets           | <u><b>24,306</b></u>            | <u><b>18,485</b></u>   | <u><b>(5,821)</b></u> | <u><b>1,342</b></u>   |
| Deferred tax liabilities        |                                 |                        |                       |                       |
| Fair value – investments        | (5,444)                         | (5,444)                | -                     | -                     |
| Goodwill amortization           | (8,804)                         | (8,804)                | -                     | -                     |
| Leasing – right of use          | (13,356)                        | (7,891)                | 5,465                 | (1,388)               |
| Other provisions                | (2,751)                         | (1,657)                | 1,094                 | (636)                 |
| Total deferred liabilities      | <u><b>(30,355)</b></u>          | <u><b>(23,796)</b></u> | <u><b>6,559</b></u>   | <u><b>(2,024)</b></u> |
| Total deferred tax balance      | <u><b>(6,049)</b></u>           | <u><b>(5,311)</b></u>  | <u><b>738</b></u>     | <u><b>(682)</b></u>   |

## 17.2 Estimated period for the realization of deferred tax credits:

The Company's Management expects that the deferred tax credits on temporary differences, totaling R\$24,306, will be recoverable through the offset of taxable income over the next 5 (five) years, according to the schedule presented below:

| Year | Amount        |
|------|---------------|
| 2026 | 6,078         |
| 2027 | 4,557         |
| 2028 | 3,419         |
| 2029 | 2,561         |
| 2030 | 7,691         |
|      | <b>24,306</b> |

## 17.3 Reconciliation of current and deferred income tax and social contribution expense

|  | Parent Company |                | Consolidated   |                |
|--|----------------|----------------|----------------|----------------|
|  | 03/31/2026     | 03/31/2025     | 03/31/2026     | 03/31/2025     |
| Earnings before income tax and social contribution                               | 28,226         | 30,940         | 28,288         | 30,940         |
| Income tax and social contribution at statutory rates (25% and 9%, respectively) | (9,597)        | (10,520)       | (9,618)        | (10,520)       |
| Adjustment for calculation by the effective rate                                 |                |                |                |                |
| Non-deductible expenses (including donations)                                    | (173)          | (153)          | (173)          | (153)          |
| 10% Additional of the IRPJ base  | 6              | 6              | 6              | 6              |
| Interest on equity   | 2,414          | 2,346          | 2,414          | 2,346          |
| Equity pickup  | (3,256)        | (873)          | (3,292)        | (873)          |
| Lei do Bem - Technological innovation  | 2,527          | 2,400          | 2,527          | 2,400          |
| Permanent additions  | (169)          | (263)          | (169)          | (263)          |
| Other  | 156            | 550            | 151            | 550            |
| Income tax and social contribution on profit or loss                             | <b>(8,092)</b> | <b>(6,506)</b> | <b>(8,154)</b> | <b>(6,506)</b> |
| Current  | (7,355)        | (7,188)        | (7,417)        | (7,188)        |
| Deferred   | (737)          | 682            | (737)          | 682            |
|  | <b>(8,092)</b> | <b>(6,506)</b> | <b>(8,154)</b> | <b>(6,506)</b> |
| Effective tax rate - %   | 28.67%         | 21.03%         | 28.82%         | 21.03%         |

## 18 LIABILITIES AND JUDICIAL DEPOSITS

### 18.1 Legal liabilities deemed probable

|       | Parent Company and Consolidated |               |
|-------|---------------------------------|---------------|
|       | 03/31/2026                      | 12/31/2025    |
| Tax   | 9,469                           | 9,002         |
| Labor | 4,856                           | 4,501         |
| Civil | 443                             | 409           |
|       | <b>14,768</b>                   | <b>13,912</b> |

### 18.2 Judicial deposits

|       | Parent Company and Consolidated |              |
|-------|---------------------------------|--------------|
|       | 03/31/2026                      | 12/31/2025   |
| Labor | 1,549                           | 1,675        |
|       | <b>1,549</b>                    | <b>1,675</b> |

### 18.3 Changes in judicial liabilities

|                        | Parent Company and Consolidated |              |            |               |
|------------------------|---------------------------------|--------------|------------|---------------|
|                        | Tax                             | Labor        | Civil      | Total         |
| As of January 01, 2025 | 7,176                           | 2,666        | 659        | 10,501        |
| Additions              | 234                             | 60           | -          | 294           |
| Payments               | -                               | (111)        | -          | (111)         |
| Reversals              | -                               | (53)         | -          | (53)          |
| Monetary restatement   | 165                             | 541          | 20         | 726           |
| As of March 31, 2025   | <b>7,575</b>                    | <b>3,103</b> | <b>679</b> | <b>11,357</b> |
| As of January 01, 2026 | 9,002                           | 4,501        | 409        | 13,912        |
| Additions              | 245                             | 476          | 22         | 743           |
| Payments               | -                               | (74)         | -          | (74)          |
| Reversals              | -                               | (116)        | -          | (116)         |
| Monetary restatement   | 222                             | 69           | 12         | 303           |
| As of March 31, 2026   | <b>9,469</b>                    | <b>4,856</b> | <b>443</b> | <b>14,768</b> |

### 18.4 Possible losses from lawsuits

The Company is a party to tax, civil and labor lawsuits involving risk of loss classified by Management as possible, based on the assessment of its legal counsel, for which no provisions

have been recorded, composed and estimated as follows.

|            | <b>Parent Company and Consolidated</b> |                   |
|------------|--|-------------------|
|            | <b>03/31/2026</b>                      | <b>12/31/2025</b> |
| Tax (i)    | 8,459                                  | 8,107             |
| Labor (ii) | 5,714                                  | 6,020             |
| Civil      | 1,574                                  | 954               |
|            | <b>15,747</b>                          | <b>15,081</b>     |

- (i) Among the tax proceedings, the most notable are those related to the lack of payment of withheld ISS by third parties in Recife and the tax authorities' challenge regarding the preparation of the PIS/COFINS ancillary obligation;
- (ii) Refers to estimated losses for labor lawsuits under the methodology described in the Company's accounting policies, as detailed in Note 2.20 to the financial statements for the year ended December 31, 2025.

The balance for liabilities and judicial deposits refers to the Parent Company since, on March 31, 2026, and December 31, 2025, there are no balances in the subsidiaries' statements. Therefore, the accounting positions of the Consolidated and Parent Company have the same amounts.

## 19 COMMITMENTS

In the regular course of business, the Company has executed bank guarantee agreements, which are grouped and characterized as follows:

### 19.1 Bank guarantees:

Based on the current contracts, the bank guarantees, issued by top-tier financial institutions, are composed as follows for a single guarantee arising from a commercial partnership with card brands:

|                    | <b>Parent Company and Consolidated</b> |                   |
|--------------------|--|-------------------|
|                    | <b>03/31/2026</b>                      | <b>12/31/2025</b> |
| Service agreements | 6,055                                  | 6,383             |
|                    | <b>6,055</b>                           | <b>6,383</b>      |

## 20 EQUITY

### 20.1 Share capital

On March 31, 2026 and December 31, 2025, the subscribed and fully paid-in capital, in the amount of R\$279,232, was represented by 41,800,000 (forty-one million, eight hundred

thousand) common shares with no par value.

## 20.2 Treasury shares

|   | Number of shares    |                 | Acquisition cost per share - in Reais |         |         |
|---|---------------------|-----------------|---------------------------------------|---------|---------|
|   | Balance in treasury | Weighted amount | Closing                               | Minimum | Maximum |
| Balance as of December 31, 2024                             | 519,136             | 7,995           | 15.40                                 | 14.92   | 15.52   |
| Share-based incentive and retention plan - shares delivered | (67,811)            | (1,242)         | -                                     | -       | -       |
| Balance as of December 31, 2025                             | 451,325             | 7,650           | 16.95                                 | 16.90   | 17.55   |
| Share-based incentive and retention plan - shares delivered | (1,053)             | (20)            | -                                     | -       | -       |
| Balance as of March 31, 2026                                | <b>450,272</b>      | <b>8,024</b>    | 17.82                                 | 17.78   | 18.04   |

Based on the shareholding position on March 31, 2026 and December 31, 2025, the base amount for determining the 10% limit (free float) of treasury shares is 1,862,065.

On March 31, 2026, the market value of the shares held in treasury, calculated based on the last share price prior to the balance sheet date, is R\$8,024 (December 31, 2025 - R\$7,650).

## 20.3 Profit reserves

The legal reserve is created annually as an allocation of 5% of the net income for the year and cannot exceed 20% of the share capital.

The purpose of the legal reserve is to ensure the integrity of the share capital and can only be used to offset losses and increase capital. The retained earnings reserve refers to the retention of the remaining retained earnings to meet the business growth established in the Company's investment plan, according to the capital budget approved by the Company's Management and submitted for resolution by the Annual Shareholders' Meeting.

According to Law 6,404/76, the balance of the profit reserves, except those for contingencies, tax incentives and unrealized profits, cannot exceed the share capital. Once this limit is reached, the Shareholders' Meeting will resolve on the use of excess funds to pay or increase share capital or to be distributed as dividends.

For retained earnings on December 31, 2025, the allocation will be defined and approved in a resolution at the Annual Shareholders' Meeting scheduled for April 30, 2026.

## 21 DIVIDENDS AND INTEREST ON EQUITY

Based on the operational and financial results until December 2025, the Company approved the payment of Interest on Equity (“IoE”) relating to the 2025 fiscal year, of R\$47,100 (totaling R\$41,342, net of taxes), according to the notices to the market disclosed as follows:

- (i) R\$6,900 (0.16714 per share) on March 31, 2025, paid on April 15, 2025;
- (ii) R\$7,100 (0.17173 per share) on June 25, 2025, paid on July 15, 2025;
- (iii) R\$7,100 (0.17171 per share) on September 29, 2025, paid on October 15, 2025;
- (iv) R\$26,000 (0.62879 per share) on December 16, 2025, paid on December 30, 2025.

Management's proposal for the allocation of net income for 2025, resolved at the Annual Shareholders’ Meeting held on April 30, 2026, is as follows:

### Allocation of the net income for 2025

|  |                |
|--|----------------|
| Legal reserve - 5%                         | 5,302          |
| Retained earnings reserve                  | 3,649          |
| Minimum mandatory dividends – 25% - IoE    | 25,187         |
| Distribution of additional dividends – IoE | 21,913         |
| Additional dividends                       | 50,000         |
|  | <b>106,051</b> |

The Company’s Management, in accordance with the resolutions taken by the Board of Directors, approved:

- (i) R\$7,100 (0.17170 per share) on March 30, 2026, paid on April 15, 2026.

The payments were made as Interest on Equity (“IoE”) referring to the 1Q26, and will be attributed to the statutory mandatory dividends to be paid by the Company for the 2026 fiscal year, “ad referendum” of the Annual Shareholders’ Meeting.

|       | IOE          | Taxes          | Net Value    |
|-------|--------------|----------------|--------------|
| March | 7,100        | (1,028)        | 6,072        |
|       | <b>7,100</b> | <b>(1,028)</b> | <b>6,072</b> |

## 22 FINANCIAL RISK MANAGEMENT

### 22.1 Financial instruments by category

The Company's main financial instruments (assets and liabilities) on March 31, 2026 and December 31, 2025, are as follows:

| Category of the financial instruments        | Classification                            | March 31, 2026 |                | December 31, 2025 |                |
|--|---|----------------|----------------|-------------------|----------------|
|  |   | Book value     | Fair value     | Book value        | Fair value     |
| Cash and cash equivalents                    | Amortized cost                            | 32,470         | 32,470         | 14,869            | 14,869         |
| Fixed-income securities – Bank Deposit       |   |                |                |                   |                |
| Certificates (CDBs) on repurchase agreements | Amortized cost                            | 44,742         | 44,742         | 28,505            | 28,505         |
| Accounts receivable                          | Amortized cost                            | 103,167        | 103,167        | 99,114            | 99,114         |
| Investment – Fitbank (i)                     | FVTPL (Fair Value Through Profit or Loss) | 26,554         | 26,554         | 26,554            | 26,554         |
| <b>Total financial assets</b>                |   | <b>206,933</b> | <b>206,933</b> | <b>169,042</b>    | <b>169,042</b> |

| Category of the financial instruments | Classification | March 31, 2026 |                | December 31, 2025 |                |
|---------------------------------------|----------------|----------------|----------------|-------------------|----------------|
|                                       |                | Book value     | Fair value     | Book value        | Fair value     |
| Deposits                              | Amortized cost | 26,880         | 26,880         | 19,611            | 19,611         |
| Suppliers                             | Amortized cost | 65,201         | 65,201         | 55,552            | 55,552         |
| Loans and financing                   | Amortized cost | 78,291         | 78,291         | 82,703            | 82,703         |
| Lease                                 | Amortized cost | 24,208         | 24,208         | 10,882            | 10,882         |
| Lease liabilities                     | Amortized cost | 46,188         | 46,188         | 30,010            | 30,010         |
| <b>Total financial liabilities</b>    |                | <b>240,768</b> | <b>240,768</b> | <b>198,758</b>    | <b>198,758</b> |

(i) Investment measurable at the level 3 fair value hierarchy.

### 22.2 Credit risk

The Company's sales policy takes into account the level of credit risk in the normal course of business. The diversification of its receivable portfolio, the selectivity of its clients and the monitoring of sales financing terms per business segment as well as individual position limits are procedures adopted to mitigate any effects of default in its accounts receivable.

### 22.3 Liquidity risk

This is the risk that the Company may not have sufficient liquid funds to meet its financial obligations due to timing or volume mismatches in estimated cash inflows and outflows.

To manage cash liquidity in both local and foreign currencies, assumptions for future disbursements and receipts are established and monitored daily, complemented by an active policy for negotiating operational limits with financial institutions, ensuring at least 1.2 times the average monthly turnover.

The table below analyzes the Company's financial liabilities by maturity date, corresponding to the period remaining in the balance sheet until the contractual maturity date. The amounts disclosed

are the contracted undiscounted cash flows, so they may not be consistent with the balances presented in the balance sheet and/or respective explanatory notes.

|                     | <u>2026</u>           | <u>2027</u>          | <u>2028 to 2029</u>  |
|---------------------|-----------------------|----------------------|----------------------|
| Deposits            | 26,880                | -                    | -                    |
| Suppliers           | 65,201                | -                    | -                    |
| Loans and financing | 6,524                 | 19,573               | 52,194               |
| Lease liabilities   | 38,266                | 17,712               | 14,418               |
|                     | <u><u>136,871</u></u> | <u><u>37,285</u></u> | <u><u>66,612</u></u> |

#### 22.4 Market risk

The Company is exposed to market risks inherent to its activities, with primary emphasis on interest rate risk. Adverse changes in these rates may negatively affect the value of its financial assets and liabilities, future cash flows, and, consequently, its results. Market risk, therefore, represents the potential financial loss arising from such fluctuations.

#### 22.5 Interest rate risk

The Company is exposed to interest rate risk mainly due to its international loan contracted in December 2025 by its subsidiary CSU Digital International LLC with a financial institution in the United States of America, whose cost is indexed to the SOFR rate. Part of the funds raised was remitted to Brazil to support local operations, while the remaining balance remained invested abroad until its use. Accordingly, the Company is exposed to volatility in SOFR and, secondarily, in Brazilian floating rates (including CDI), considering that a portion of the cash available in Brazil is invested in financial instruments remunerated by such rate.

#### 22.6 Foreign exchange risk

The Company is exposed to exchange rate risk arising from the loan contracted in foreign currency by its subsidiary CSU Digital International LLC, as well as from the cash balance held by such entity. Additionally, part of the funds raised abroad was transferred to Brazil, generating a liability in U.S. dollars recorded by the Parent Company. Accordingly, fluctuations in the U.S. dollar (USD) may affect both the amount of the financial liability and the cash balance denominated in foreign currency. Nevertheless, management continuously monitors this exposure and assesses that, given the profile of the use of the funds and the volume currently held in foreign currency, the exchange rate risk is consistent with the Company's operations.

#### 22.7 Capital management

The Company's objective in managing its capital is to safeguard its ability to continue providing returns to shareholders and benefits to other stakeholders, while maintaining an optimal capital structure to minimize its cost of capital.

To maintain or adjust its capital structure, the Company may review its dividend policy, return capital to shareholders, issue new shares, or sell assets to reduce, for example, its level of indebtedness.

The Company monitors capital based on the financial leverage ratio. This ratio, presented in the table below, corresponds to the net debt divided by the total capital. Net debt corresponds to total loans and leasing (including current and non-current), deducted from the amount of cash and cash equivalents, while total capital is calculated by adding equity and net debt, as shown in the balance sheet.

|                                 | <b>Parent Company</b> |                   |
|---------------------------------|-----------------------|-------------------|
|                                 | <b>03/31/2026</b>     | <b>12/31/2025</b> |
| Loans and lease liabilities     | 120,141               | 92,195            |
| Cash and cash equivalents       | (77,212)              | (43,374)          |
| <b>Net debt</b>                 | <b>42,929</b>         | <b>48,821</b>     |
| <b>Total capital</b>            | <b>521,064</b>        | <b>517,175</b>    |
| <b>Financial leverage ratio</b> | <b>0.082</b>          | <b>0.094</b>      |
|                                 | <b>Consolidated</b>   |                   |
|                                 | <b>03/31/2026</b>     | <b>12/31/2025</b> |
| Loans and lease liabilities     | 148,687               | 123,595           |
| Cash and cash equivalents       | (95,310)              | (75,674)          |
| <b>Net debt</b>                 | <b>53,377</b>         | <b>47,921</b>     |
| <b>Total capital</b>            | <b>531,512</b>        | <b>516,276</b>    |
| <b>Financial leverage ratio</b> | <b>0.100</b>          | <b>0.093</b>      |

## 22.8 Derivatives

On March 31, 2026, and December 31, 2025, the Company did not sign any contracts that can be considered as derivative financial instruments.

## 22.9 Sensitivity analysis of financial assets and liabilities

The risk associated with the financial assets and liabilities maintained by the Company is linked to the variation in the Interbank Deposit Certificate (CDI) on investments in fixed-income securities, and leasing contracts, all with pre-determined spreads. For loans, the risk is associated with variations in the 3-Month SOFR and fluctuations in the U.S. dollar. Fair values approximate their carrying amounts.

To verify the sensitivity of the financial items to the indices to which the Company was exposed on March 31, 2026, three different scenarios were defined: (a) probable scenario – considering the

projected average annual rate, according to the official bulletin of the Central Bank of Brazil; (b) scenario II – with a 25% appreciation over the probable scenario; and (c) scenario III – with a 50% appreciation over the probable scenario.

For cases involving foreign currency projections, in addition to the index increase, the following were considered: (a) probable scenario – based on the exchange rate projection according to the official bulletin of the Central Bank of Brazil; (b) scenario II – with a 5% appreciation over the probable scenario; and (c) scenario III – with a 10% appreciation over the probable scenario.

For balances of financial investments and lease liabilities, the probable scenario considers the CDI projection, while for loan balances the probable scenario considers the projection of the 3-Month SOFR plus the projected variation of the U.S. dollar.

For fixed-income investments, balances in scenarios II and III consider a decrease in rates.

To verify the sensitivity for each scenario, the respective gross remuneration, financial income, or expense of these financial assets and liabilities were calculated for the next twelve months, as presented below:

|                       | Financial assets (liabilities) |            | Risk          | Financial income (expenses) |                   |                    |
|-----------------------|--------------------------------|------------|---------------|-----------------------------|-------------------|--------------------|
|                       | 03/31/2026                     | 12/31/2025 |               | Scenario                    |                   |                    |
|                       |                                |            |               | Probable                    | II                | III                |
| Financial investments | 50,063                         | 33,651     | CDI           | 6,258<br>12.50%             | 4,693<br>9.38%    | 3,129<br>6.25%     |
| Lease liabilities     | (46,188)                       | (40,892)   | CDI           | (5,774)<br>12.50%           | (7,217)<br>15.63% | (8,660)<br>18.75%  |
| Loans                 | (78,291)                       | (82,703)   | SOFR /<br>USD | (6,933)<br>8.86%            | (9,194)<br>11.74% | (14,165)<br>18.09% |

## 23 SHARE-BASED PAYMENT – CAPITAL RESERVE

At a meeting held on May 26, 2015, the Board of Directors approved the creation of a Share-Based Incentive and Retention Plan, subsequently approved by the CVM on July 20, 2015. The plan provides for the transfer of 450,272 treasury shares on March 31, 2026 (451,325 on December 31, 2025), on a non-remunerated basis, that is, without a call option, in compliance with the terms of 24 to 36 months from the grant date and other conditions outlined in the program.

Until March 31, 2026, 573,842 shares were granted to 24 Company employees. In the three-month period ended March 31, 2026, we recognized R\$225 (December 31, 2025 - R\$899), referring to all share-based programs and treasury shares.

## 24 INSURANCE

The Company holds the following main insurance policies with third-party insurers:

| Segments                         | Parent Company |                | Consolidated   |                |
|----------------------------------|----------------|----------------|----------------|----------------|
|                                  | 03/31/2026     | 12/31/2025     | 03/31/2026     | 12/31/2025     |
| Comprehensive business insurance | 405,691        | 387,613        | 431,788        | 415,125        |
| Civil liability                  | 117,741        | 117,741        | 117,741        | 117,741        |
| Civil process insurance          | 29,735         | 29,735         | 55,832         | 57,247         |
| Cyber insurance                  | 10,000         | 10,000         | 15,219         | 15,502         |
| Vehicle insurance                | 9,863          | 8,573          | 9,863          | 8,573          |
| Labor legal insurance            | 6,379          | 6,382          | 11,597         | 11,884         |
|                                  | <b>579,409</b> | <b>560,044</b> | <b>642,040</b> | <b>626,072</b> |

## 25 NET REVENUE

|   | Three-month period ended |                |
|---|--------------------------|----------------|
|   | 03/31/2026               | 03/31/2025     |
| Gross revenue from services   | 186,942                  | 169,803        |
| <b>Deductions from gross revenue</b>  |                          |                |
| Tax on Services (ISS)   | (3,657)                  | (3,365)        |
| Social Integration Program Tax on Revenue (PIS) and Social Security Financing Tax on Revenue (COFINS) | (12,631)                 | (11,809)       |
| Social Security Contribution on Gross Revenue (CPRB)  | (3,183)                  | (3,937)        |
| Commercial discounts  | (184)                    | -              |
| <b>Net revenue from services</b>  | <b>167,287</b>           | <b>150,692</b> |

On December 27, 2023, Law 14,784/2023 was published, extending the tax exemption on payroll until the end of 2027. Commonly known as “payroll tax exemption”, the Social Security Contribution on Gross Revenue (CPRB) was established by Law 12,546 of 2011, and was initially mandatory and valid until December 31, 2014. However, it has been subject to successive extensions, in addition to having its mandatory nature removed.

The payroll tax exemption is a mechanism used by the government to benefit companies in certain sectors. The CPRB tends to be lower than the social security contribution calculated on the payroll. The Company is eligible for this benefit as it provides information technology (IT), information, communication technology (ICT) and call center services, in addition to other activities not covered by this legislation.

## 26 COST OF SERVICES, SELLING, GENERAL AND ADMINISTRATIVE (SG&A) EXPENSES

|                                     | Cost of services                |                 |
|-------------------------------------|---------------------------------|-----------------|
|                                     | Three-month period ended        |                 |
|                                     | Parent Company and Consolidated |                 |
|                                     | 03/31/2026                      | 03/31/2025      |
| Labor                               | (63,829)                        | (53,634)        |
| Depreciation and amortization       | (13,607)                        | (13,308)        |
| Rental and software maintenance     | (10,610)                        | (8,846)         |
| Occupancy                           | (4,776)                         | (4,198)         |
| Consumption and awarding            | (2,625)                         | (1,948)         |
| Shipment                            | (1,853)                         | (1,484)         |
| Operating materials                 | (1,400)                         | (1,453)         |
| Contracted services                 | (1,215)                         | (1,724)         |
| Card consumption                    | (1,677)                         | (891)           |
| Communication                       | (567)                           | (755)           |
| Equipment and furniture maintenance | (758)                           | (659)           |
| Travel and representations          | (253)                           | (591)           |
| Advertising and relationships       | (37)                            | (16)            |
| Legal expenses                      | -                               | (1)             |
| PIS/COFINS credit                   | 6,831                           | 2,571           |
| Other                               | (776)                           | (679)           |
|                                     | <b>(97,152)</b>                 | <b>(87,616)</b> |

|                                     | Selling, general, and administrative expenses |                 |                 |                 |
|-------------------------------------|---|-----------------|-----------------|-----------------|
|                                     | Three-month period ended                      |                 |                 |                 |
|                                     | Parent Company                                |                 | Consolidated    |                 |
|                                     | 03/31/2026                                    | 03/31/2025      | 03/31/2026      | 03/31/2025      |
| Labor                               | (16,526)                                      | (19,065)        | (22,299)        | (19,338)        |
| Contracted services                 | (3,205)                                       | (2,971)         | (3,924)         | (3,619)         |
| Travel and representations          | (6,330)                                       | (663)           | (7,666)         | (1,450)         |
| Depreciation and amortization       | (2,585)                                       | (1,232)         | (3,243)         | (1,657)         |
| Occupancy                           | (1,876)                                       | (946)           | (2,369)         | (946)           |
| Rental and software maintenance     | (1,313)                                       | (1,555)         | (1,442)         | (1,556)         |
| Legal expenses                      | (507)   | (11)            | (507)           | (11)            |
| Advertising and relationships       | (405)   | (837)           | (567)           | (837)           |
| Equipment and furniture maintenance | (393)   | (168)           | (393)           | (493)           |
| Communication                       | (188)   | (92)            | (188)           | (146)           |
| Operating materials                 | (25)  | (202)           | (25)            | (202)           |
| Other                               | (1,282)                                       | (1,070)         | (1,556)         | (1,121)         |
|                                     | <b>(34,635)</b>                               | <b>(28,812)</b> | <b>(44,179)</b> | <b>(31,376)</b> |

## 27 FINANCIAL RESULT

|   | Three-month period ended |                |                |                |
|---|--------------------------|----------------|----------------|----------------|
|   | Parent Company           |                | Consolidated   |                |
|   | 03/31/2026               | 03/31/2025     | 03/31/2026     | 03/31/2025     |
| Monetary variation gains                              | 2,959                    | (32)           | 2,959          | (32)           |
| Unrealized foreign exchange variation                 | 2,839                    | -              | 2,839          | -              |
| Financial investment revenue                          | 188                      | 1,475          | 363            | 1,475          |
| Interest and late payment fines received              | 9                        | 25             | 64             | 25             |
| Taxes on financial revenue                            | -                        | -              | (8)            | -              |
|   | <b>5,995</b>             | <b>1,468</b>   | <b>6,217</b>   | <b>1,468</b>   |
| Charges on loans, financing, leases, and right-of-use | (2,695)                  | (1,631)        | (2,852)        | (1,685)        |
| Monetary variation losses                             | (304)                    | (727)          | (304)          | (727)          |
| Interest and late payment fines paid                  | (295)                    | (38)           | (295)          | (38)           |
| Tax on financial transactions (IOF)                   | (187)                    | (46)           | (187)          | (46)           |
| Bank expenses   | (30)                     | (54)           | (64)           | (54)           |
| Other   | (42)                     | (19)           | (42)           | (19)           |
|   | <b>(3,553)</b>           | <b>(2,515)</b> | <b>(3,744)</b> | <b>(2,569)</b> |
|   | <b>2,442</b>             | <b>(1,047)</b> | <b>2,473</b>   | <b>(1,101)</b> |

## 28 EARNINGS PER SHARE

### Basic

Basic earnings per share are calculated by dividing the profit or loss attributable to the Company's shareholders by the weighted average number of common shares outstanding during the year, excluding common shares purchased by the Company and held as treasury shares (Note 20.2).

### Diluted

Diluted earnings per share are calculated by adjusting the weighted average number of common shares outstanding to include all potential dilutive shares, assuming their conversion or exercise, and by adjusting net income as necessary to reflect the effects of such conversions.

|  | Three-month period ended |               |
|--|--------------------------|---------------|
|  | 03/31/2026               | 03/31/2025    |
| <b>Numerator (in Reais)</b>  |                          |               |
| Net income attributable to common shares   | 20,134                   | 24,434        |
| <b>Denominator (in units of shares)</b>  |                          |               |
| Weighted average number of common shares (excluding treasury shares)   | 40,684                   | 40,752        |
| Weighted average number of common shares (excluding treasury shares and potential shares granted to employees) | <u>41,258</u>            | <u>41,156</u> |
| <b>Earnings (loss) per share - basic</b>   | 0.4949                   | 0.5996        |
| <b>Earnings (loss) per share - diluted</b>   | 0.4880                   | 0.5937        |

## 29 INFORMATION BY BUSINESS SEGMENT

Management defined the Company's operating segments based on reports used to make strategic decisions, reviewed by the Board of Directors. Information on assets and liabilities by segment is not regularly provided to Management. The summary of the Company's information, by segment, is segregated between CSU Pays and CSU DX, and is illustrated as follows:

|                               | Parent Company       |                      |                      |                      |
|-------------------------------|----------------------|----------------------|----------------------|----------------------|
|                               | CSU Pays             |                      | CSU DX               |                      |
|                               | 03/31/2026           | 03/31/2025           | 03/31/2026           | 03/31/2025           |
| Gross revenue from services   | 111,671              | 108,793              | 75,271               | 61,011               |
| Deductions from gross revenue | <u>(14,165)</u>      | <u>(14,443)</u>      | <u>(5,490)</u>       | <u>(4,669)</u>       |
| Net revenue from services     | 97,506               | 94,350               | 69,781               | 56,342               |
| Cost of services              | <u>(43,082)</u>      | <u>(42,843)</u>      | <u>(54,071)</u>      | <u>(44,773)</u>      |
| <b>Gross profit</b>           | <u><b>54,424</b></u> | <u><b>51,507</b></u> | <u><b>15,710</b></u> | <u><b>11,569</b></u> |

|                               | Consolidated         |                      |                      |                      |
|-------------------------------|----------------------|----------------------|----------------------|----------------------|
|                               | CSU Pays             |                      | CSU DX               |                      |
|                               | 03/31/2026           | 03/31/2025           | 03/31/2026           | 03/31/2025           |
| Gross revenue from services   | 111,671              | 108,793              | 75,271               | 61,011               |
| Deductions from gross revenue | <u>(14,165)</u>      | <u>(14,443)</u>      | <u>(5,490)</u>       | <u>(4,669)</u>       |
| Net revenue from services     | 97,506               | 94,350               | 69,781               | 56,342               |
| Cost of services              | <u>(43,082)</u>      | <u>(42,843)</u>      | <u>(54,071)</u>      | <u>(44,773)</u>      |
| <b>Gross profit</b>           | <u><b>54,424</b></u> | <u><b>51,507</b></u> | <u><b>15,710</b></u> | <u><b>11,569</b></u> |

The Company's 10 largest clients account for a significant portion of annual gross revenue; therefore, the loss of our largest clients could materially affect the Company's results.

### 30 CASH FLOW STATEMENT

The changes in equity that did not impact the Company's cash flows are as follows:

|  | <b>Parent Company and Consolidated</b> |                   |
|--|--|-------------------|
|  | <b>03/31/2026</b>                      | <b>03/31/2025</b> |
| Compensation for recoverable taxes                           | (2,633)                                | (476)             |
| Stock plan - Note 23   | (225)                                  | (225)             |
| Declared interest on equity not paid in the period - Note 21 | (7,100)                                | (6,900)           |
| Right of use and leases - remeasuring - Note 12              | -                                      | (2,325)           |
| Additions to right-of-use assets / leases - Note 12          | (38,995)                               | (146)             |
| Equity valuation adjustments                                 | (236)                                  | -                 |
|  | <b>(49,189)</b>                        | <b>(10,072)</b>   |

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

## INDEPENDENT AUDITOR'S REPORT ON THE REVIEW OF INTERIM FINANCIAL INFORMATION

To the Directors and Shareholders of  
CSU Digital S.A.

We have reviewed the individual and consolidated interim financial information of CSU Digital S.A. ("Company"), contained in the Quarterly Information Form (ITR) for the quarter ended March 31, 2026, which comprises the balance sheet as of March 31, 2026 and the related statements of profit or loss and of other comprehensive income for the three month periods then ended on that date, and of changes in equity and of cash flows for the three-month period then ended, including the accompanying notes.

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

### **Scope of review**

We conducted our review in accordance with Brazilian and international standards for the review of interim information (NBC TR 2410 - Review of Interim Financial Information Performed by the Independent Auditor of the Entity, respectively). A review of interim information consists of making inquiries, especially to the persons responsible for financial and accounting matters, and the application of analytical and other review procedures. The scope of a review is significantly less than that of an audit conducted in accordance with auditing standards and, consequently, has not allowed us to gain assurance that we have become aware of all significant matters that could be identified in an audit. Therefore, we do not express an audit opinion.

### **Conclusion on the individual and consolidated interim financial information**

Based on our review, we are not aware of any facts that would lead us to believe that the individual and consolidated interim financial information included in the quarterly information referred to above has not been prepared, in all material respects, in accordance with technical pronouncement CPC 21 (R1) and international standard IAS 34, applicable to the preparation of Quarterly Information (ITR), and presented in accordance with the rules issued by the CVM.

## Other matters

### *Statement of value added*

The interim financial information referred to above includes the statement of value added (DVA) for the three-month period ended March 31, 2026, prepared under the responsibility of the Company's Management and presented as supplementary information for the purposes of international standard IAS 34. This statement was submitted to review procedures carried out with the review of the Quarterly Information (ITR), in order to conclude whether it is reconciled with the interim financial information and accounting records, as applicable, and whether its form and content are in accordance with the criteria defined in technical pronouncement CPC 09 - Statement of Value Added. Based on our review, we are not aware of any facts that would lead us to believe that this statement of value added has not been prepared, in all material respects, in accordance with the criteria set out in this technical pronouncement and in a manner consistent with the 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 6, 2026

  
DELOITTE TOUCHE TOHMATSU  
Auditores Independentes Ltda.

  
Alexandre Cassini Decourt  
Engagement Partner

## **Opinions and Declarations / Opinion or Summary Report, if any, of the Audit Committee (statutory or not)**

The members of the Statutory Audit Committee of CSU Digital S.A., in the exercise of their legal attributions and responsibilities as provided for in the Bylaws of the Statutory Audit Committee, considering the information provided by The Company's Management and its independent auditors examined and analyzed the preliminary report of the auditors independent, without reservations, for the fiscal period ended on March 31, 2026 and also analyzed the financial statements for the same year, comprising the Management Report, the Balance Sheet, the Statements of Income, Comprehensive Income, Changes in Equity, Cash Flows, and Value Added, complemented by explanatory notes, as well as the proposals for the allocation of the result for the year 2026 and, unanimously opined that these adequately reflect, in all material respects, the equity and financial position of the Company, and recommended the approval of documents by the Company's Board of Directors for forwarding to the Annual General Meeting of Shareholders.

### Audit Committee Members

Antonio Kandir

Sérgio Luiz da Silva Ribeiro

João Carlos Matias

Patrícia Gracindo Marques de Assis Bentes

## **Opinions and Declarations / Declaration of the Directors on the Financial Statements**

Pursuant to CVM Resolution nº 80/2022, the officers of CSU DIGITAL S.A. declare that they discussed, reviewed and agreed with the opinions expressed in the independent auditors' report and with the financial statements for the fiscal year ended March 31, 2026.

### BOARD

Marcos Ribeiro Leite  
CEO

André Pereira Lapola  
CFO & IRO

Jefferson Ferreira Pedrosa  
IT Director

André Victor Vicentini de Oliveira  
Controllership Director

Sérgio Pereira da Trindade  
Senior Controllership Manager - CRC 1 SP 198109/O-7

## **Opinions and Declarations / Declaration of the Directors on the Independent Auditor's Report**

Pursuant to CVM Resolution nº 80/2022, the officers of CSU DIGITAL S.A. declare that they discussed, reviewed and agreed with the opinions expressed in the independent auditors' report and with the financial statements for the fiscal year ended March 31, 2026.