

A circular inset image showing a close-up of a white Eternit pipe. The pipe has a black label with the Eternit logo and the text "01.092.037/0036-01" and "IND. BRASILEIRA". The background of the inset is a blurred industrial setting with a yellow crane.

Eternit

APRESENTAÇÃO DE RESULTADOS

1T26

AVISO LEGAL

As declarações contidas nesta apresentação relativas às perspectivas dos negócios da Eternit, às projeções de resultados operacionais e financeiros, e referências ao potencial crescimento da Companhia, constituem-se em meras previsões e foram baseadas nas expectativas da Administração em relação ao seu desempenho futuro da Companhia

Considerações futuras não são garantias de desempenho. Elas envolvem riscos, incertezas e premissas, pois se referem a eventos futuros e, portanto, dependem de circunstâncias que podem ou não ocorrer.

Investidores devem compreender que condições econômicas gerais, condições de mercado e outros fatores operacionais podem afetar o desempenho futuro da Eternit e conduzir a resultados que diferem materialmente daqueles expressos em tais considerações futuras.

Nota: Conforme Fato Relevante divulgado em 16 de dezembro de 2025, a Companhia decidiu descontinuar a linha de telhas de concreto, em razão do desempenho operacional abaixo do esperado e da ausência de perspectivas de retorno econômico adequado. Os efeitos financeiros dessa decisão estão refletidos nos resultados de 31 de março de 2025, registrados em "Outras receitas e despesas", incluindo reduções de ativo imobilizado, estoques e receitas relacionadas à venda de imóvel e de máquinas e equipamentos.

DESTAQUES DO 1T26

EliteMov ganhando tração, elevando a experiência do cliente e fortalecendo toda a cadeia.

Construção industrializada acelerando, com +17,7% de crescimento na receita.

Fibrocimento mantendo o ritmo de vendas mesmo com o mercado recuando 4%.

Resultados com efeitos sazonais da crisotila, conforme esperado para o trimestre.

A photograph of an Eternit factory in Goiânia. The image shows several tall, cylindrical industrial silos with the Eternit logo on them. In the foreground, a white concrete mixer truck is parked on a paved area. The sun is shining brightly in the sky, creating a lens flare effect. The overall scene is industrial and well-lit.

Unidade fabril de Goiânia

CONJUNTURA E MERCADO



ABRAMAT

Faturamento
deflacionado

+3,1%
mar/26

-4,0%
acumulado até
mar/26



INCC

Inflação custos
da construção

+0,54%
mar/26

+5,9%
acumulado até
mar/26



ENDIVIDAMENTO

Famílias Brasileiras
endividadas

80,4%
mar/26

+3,3p.p.
vs. mar/25



ICC

Índice de confiança do
consumidor

88,1%
mar/26

VISÃO GERAL DO DESEMPENHO



**Crescimento em
Construção
Industrializada
sustenta resiliência
do portfólio**

Construção industrializada



Forte aceleração
principal vetor de
crescimento e
diversificação do portfólio

Mineral Crisotila



Pressão no curto prazo
paradas de manutenção +
nova dinâmica comercial
impactam custos e
embarques

Fibrocimento



Resiliência operacional
mix de produtos sustenta
margens e mantém
volumes estáveis

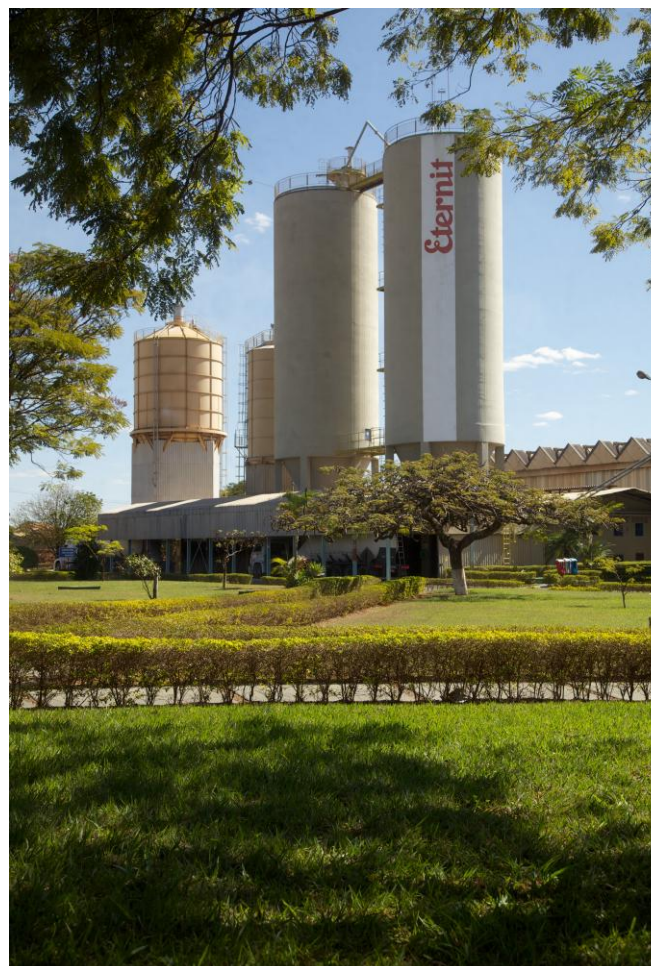
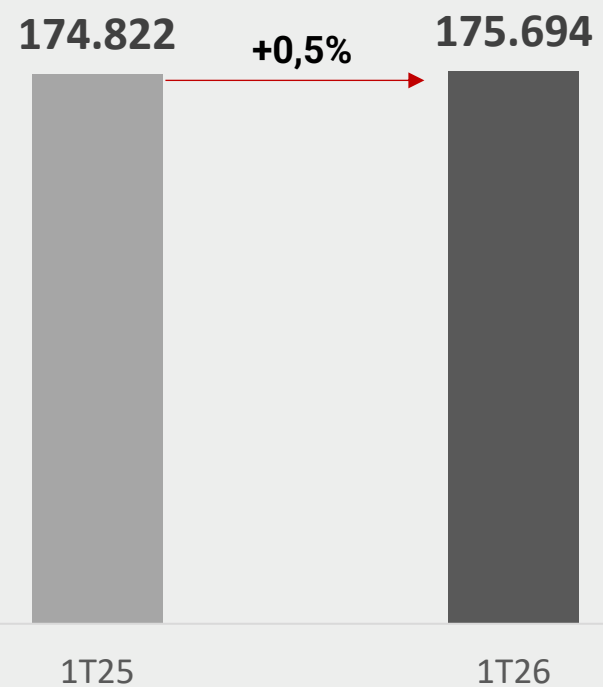
Portfólio



**maior robustez em cenário
adverso**
inflação de insumos e
logística pressionam, mas
fundamentos seguem
sólidos

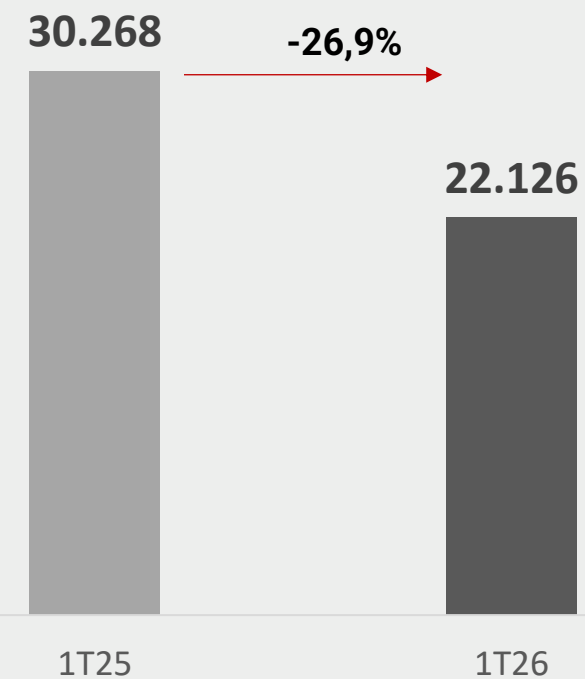
DESEMPENHO OPERACIONAL

Vendas de
Produtos de Fibrocimento (t)



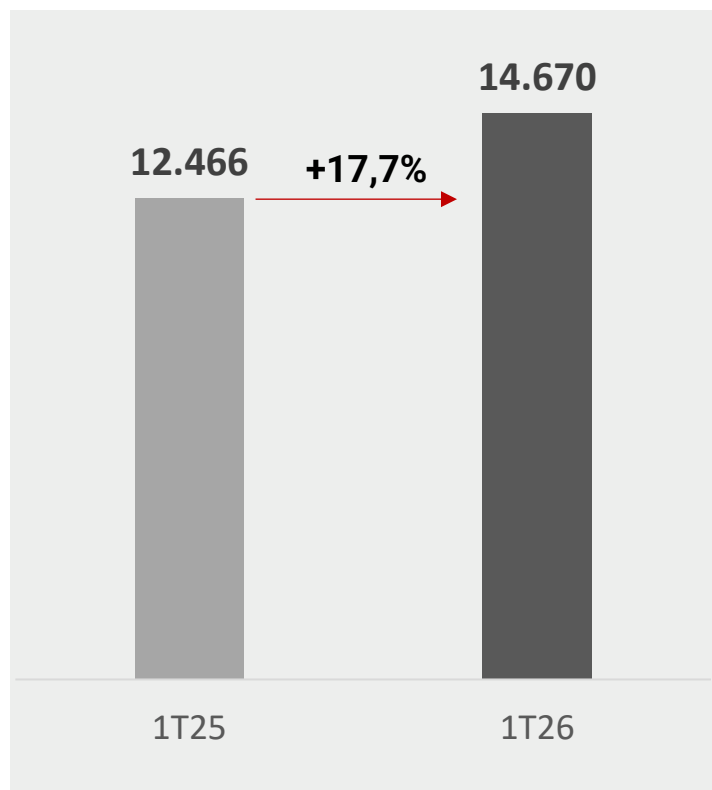
Unidade fabril de Goiânia

Vendas de
Mineral Crisotila (t)

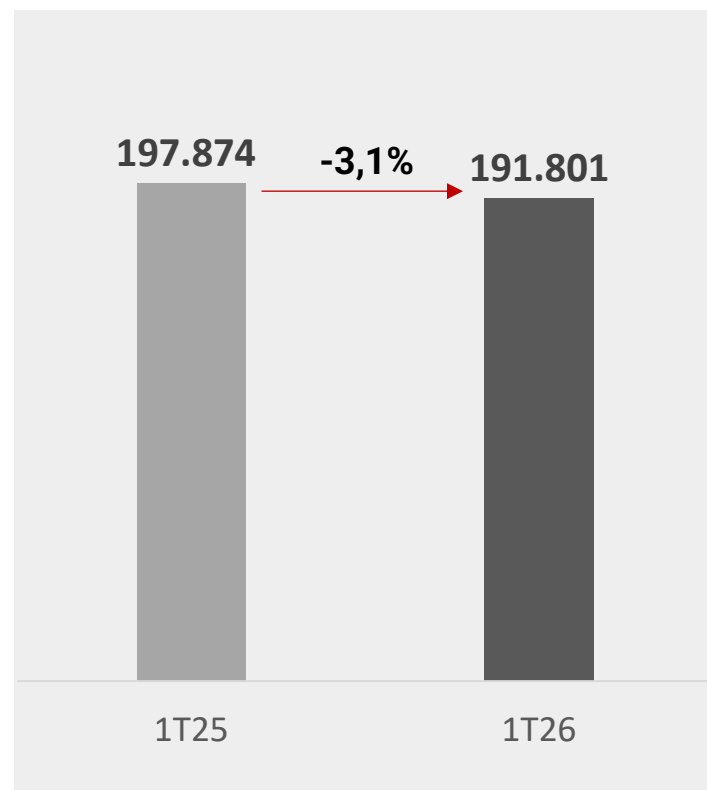


DESEMPENHO FINANCEIRO

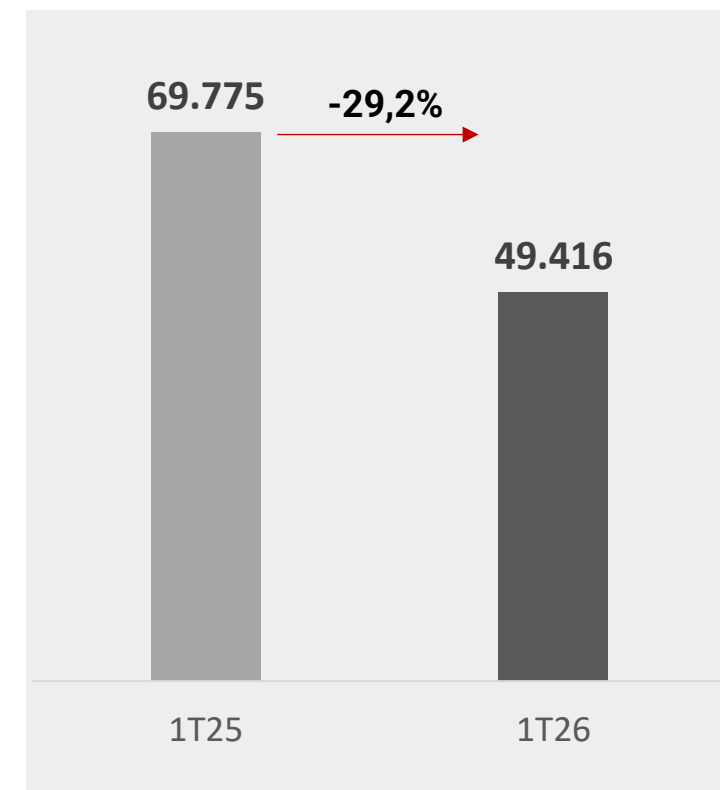
Receita Líquida
Construção Industrializada – R\$ mil



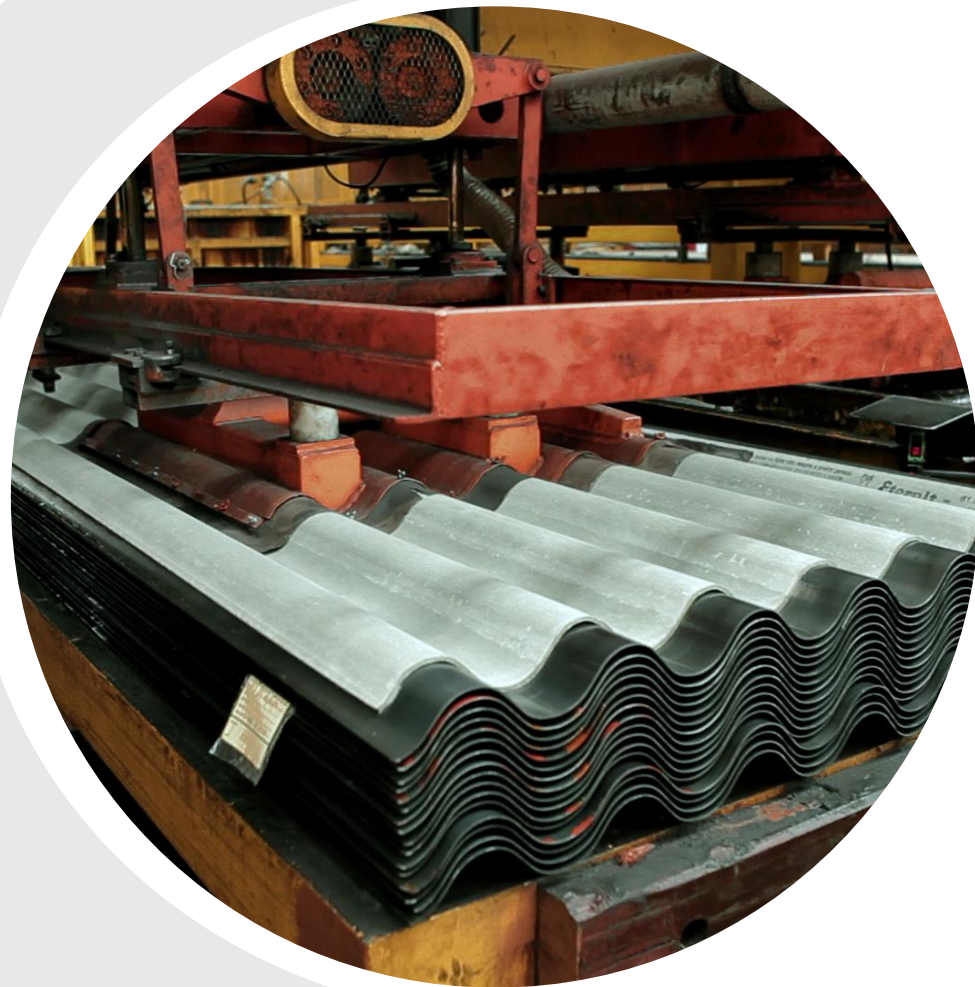
Receita Líquida
Telhas de Fibrocimento – R\$ mil



Receita Líquida
Mineral Crisotila – R\$ mil

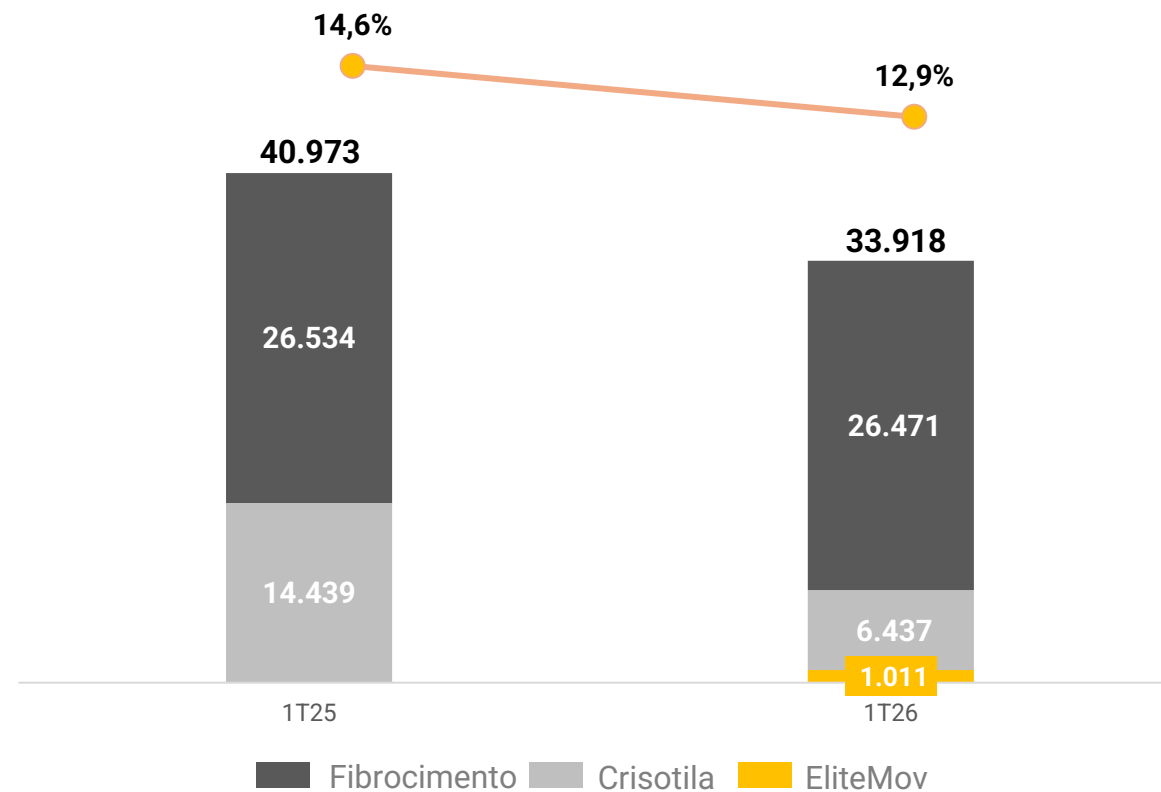


DESEMPENHO FINANCEIRO



Processo produtivo da telha de fibrocimento.

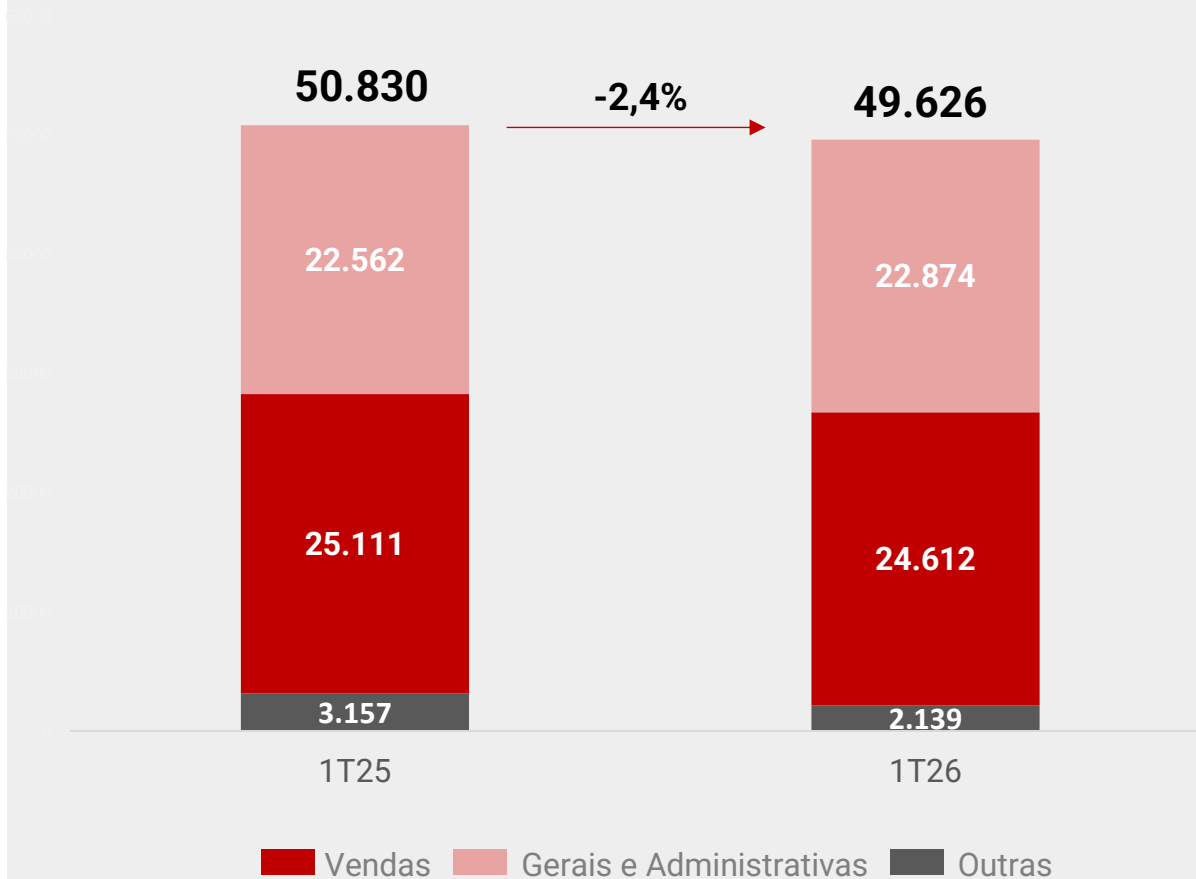
Lucro Bruto (R\$ mil) e Margem Bruta (%)



Lucro bruto pressionado pela retração no segmento de crisotila.

DESEMPENHO FINANCEIRO

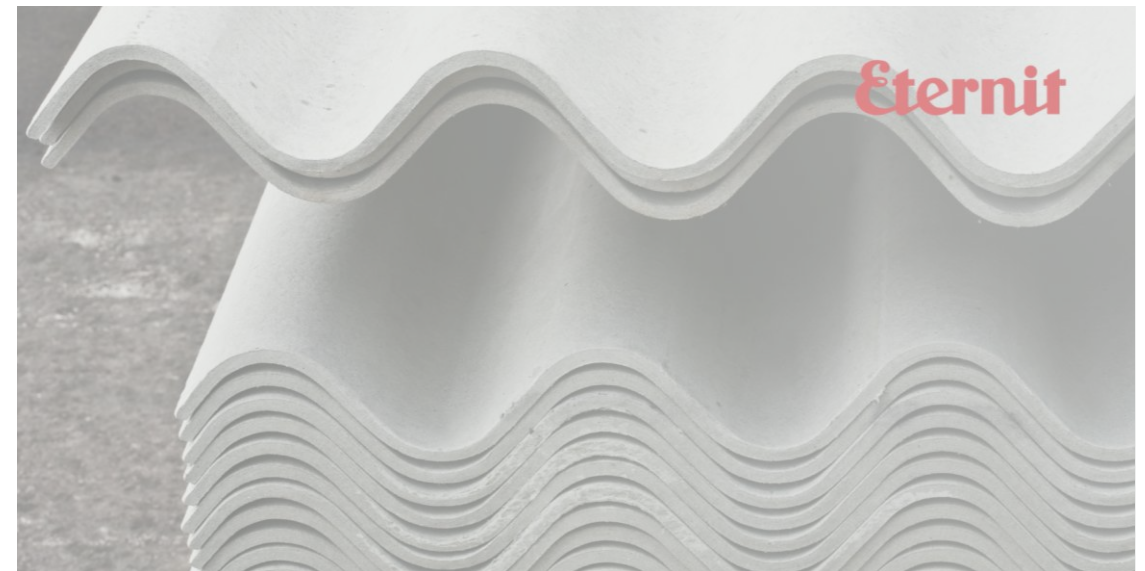
Despesas Totais (R\$ mil)



Despesas com vendas
em linha com a dinâmica de receita.

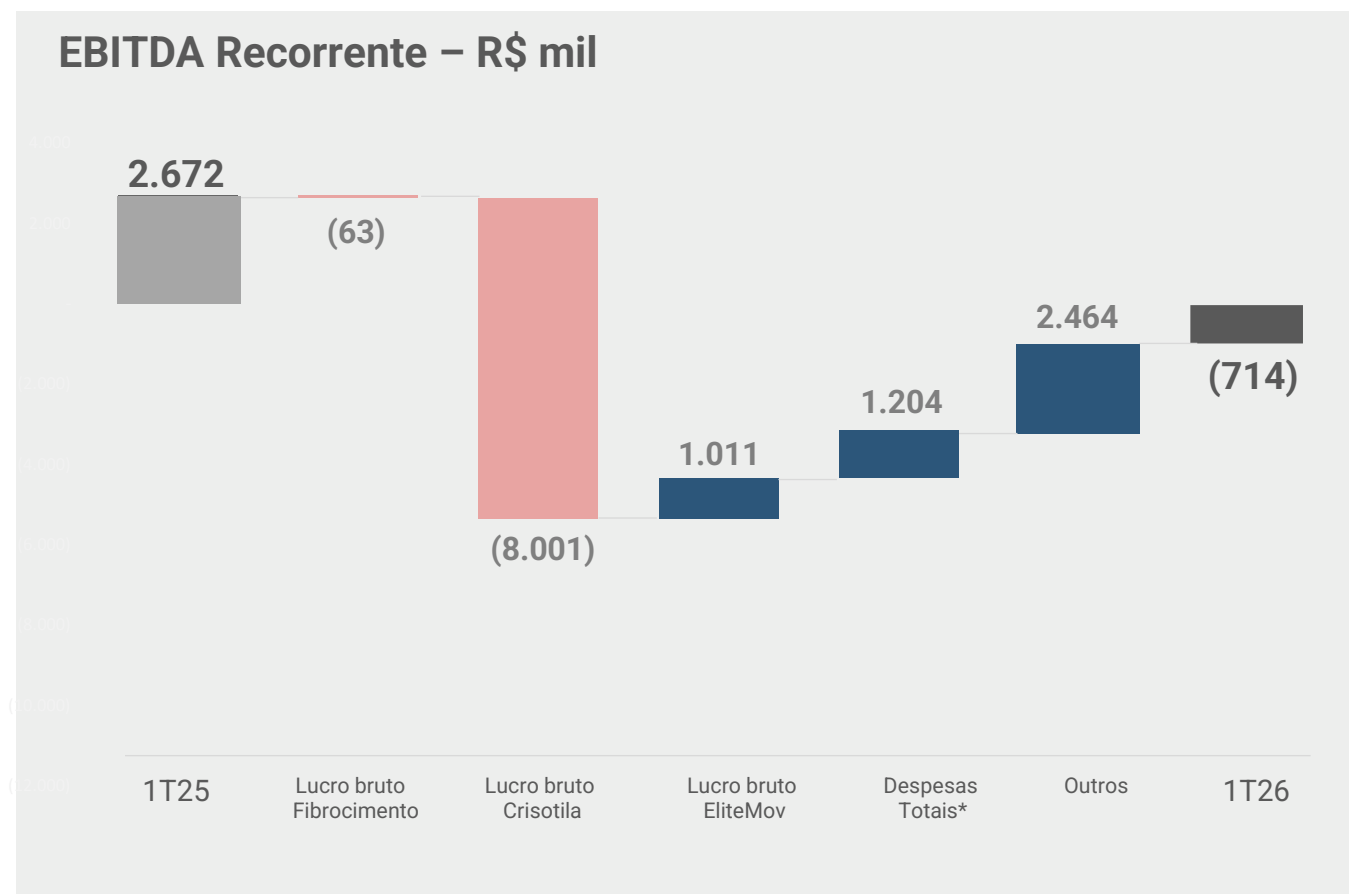


Despesas administrativas
variação inferior à inflação do período e favorecida por iniciativas de contenção de despesas.



Telhas de fibrocimento.

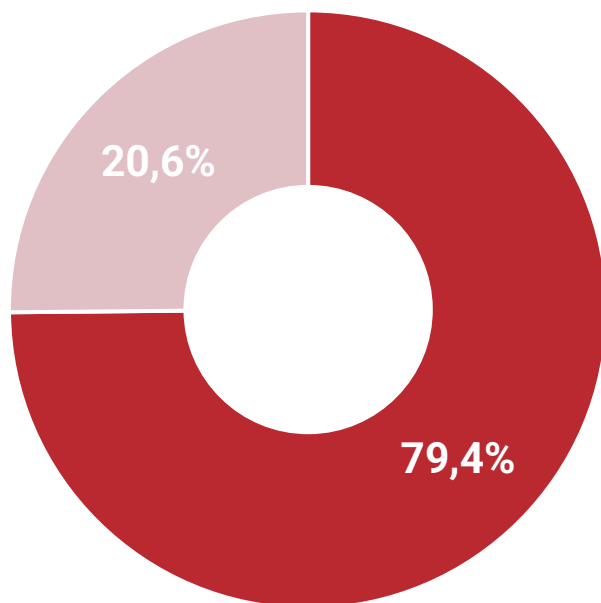
DESEMPENHO FINANCEIRO



*Despesas com vendas, gerais, administrativas e outras.

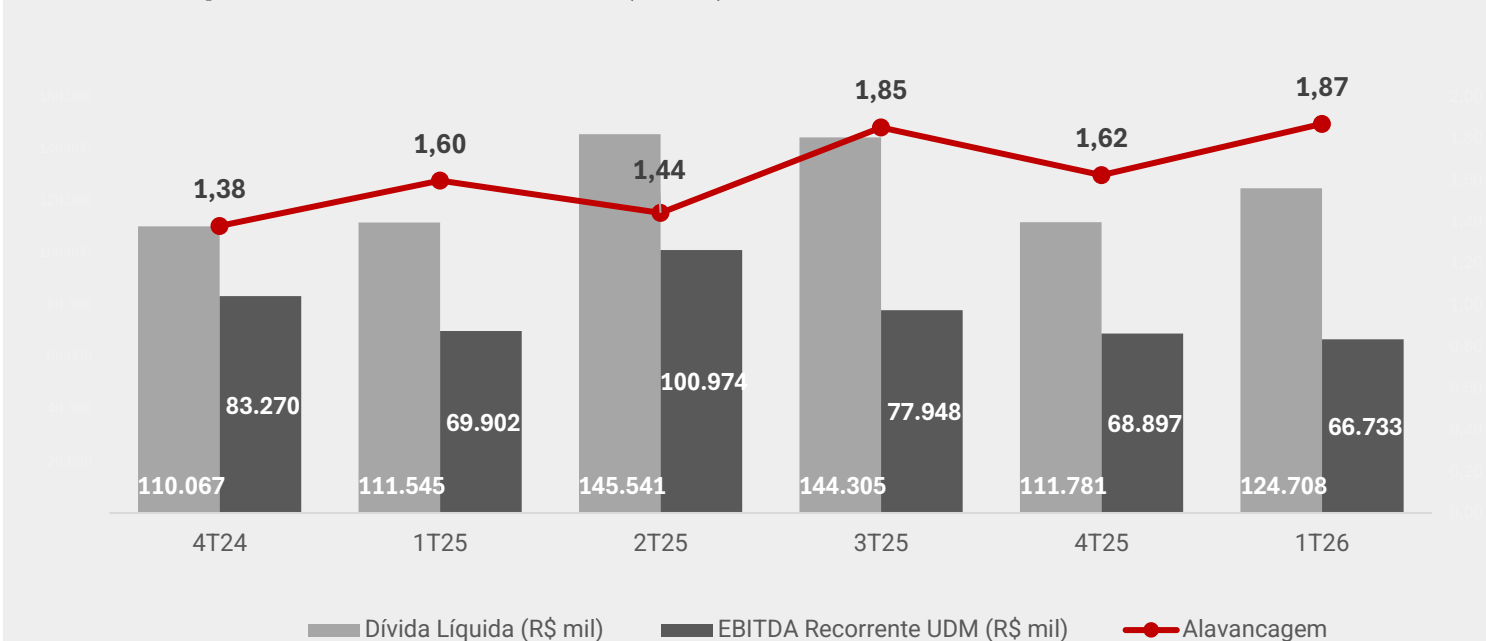
DESEMPENHO FINANCEIRO

Dívida Bruta
R\$ 124,7 milhões



■ Dívida bruta - curto prazo ■ Dívida bruta - longo prazo

Dívida Líquida/EBITDA recorrente (UDM) – R\$ mil



Custo médio da dívida de 11,04% a.a.

VETORES DE VALOR



Construção industrializada acelera:
principal driver de crescimento e diversificação



Mix mais qualificado:
sustenta margens e reduz volatilidade



Excelência em serviço:
EliteMov avança e iniciativas sociais reforçam os valores da Companhia



Q&A

Identifique-se com seu nome completo, faça todas suas as perguntas de uma única vez através do chat dessa call e aguarde pela resposta da Companhia.






Êternit

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Placas Cimentícias, produtos que compõem a linha de Construção Industrializada Eternit, aplicadas em fachadas de construções comerciais e residenciais.



Eternit

**EARNINGS
CONFERENCE CALL**

1Q26

LEGAL NOTICE

The statements contained in this presentation regarding Eternit's business prospects, projections of operating and financial results, and references to the Company's potential growth are merely forecasts and were based on Management's expectations regarding the Company's future performance.

Future considerations are not guarantees of performance. They involve risks, uncertainties, and assumptions, as they refer to future events and, therefore, depend on circumstances that may or may not occur.

Investors should understand that general economic conditions, market conditions, and other operational factors can affect Eternit's future performance and lead to results that differ significantly from those expressed in such forward-looking considerations.

Note: As disclosed in the Material Fact released on December 16, 2025, the Company decided to discontinue its concrete roofing tile line due to its operational performance falling short of expectations and the lack of prospects for an adequate economic return. The financial effects of this decision are reflected in the results as of March 31, 2025, recorded under "Other income and expenses," including write-downs of property, plant and equipment, inventories, and revenues related to the sale of real estate and machinery and equipment.

1Q26 HIGHLIGHTS

EliteMov gaining traction, improving customer experience, and driving greater efficiency across the value chain.

Industrialized construction accelerating, with revenue up by 17.7%

Fiber cement maintained its sales pace despite a 4% market decline.

Results were shaped by the expected seasonal dynamics of chrysotile during the period.

MACROECONOMIC AND MARKET OVERVIEW



ABRAMAT

Deflated Revenue

+3.1%

Mar/26

-4.0%

YTD Mar/26



INCC

Construction Cost Inflation

+0.54%

Mar/26

+5.9%

YTD Mar/26



INDEBTEDNESS

Indebted Brazilian Households

80.4%

Mar/26

+3.3p.p.

vs. Mar/25



ICC

Consumer Confidence Index

88.1%

Mar/26

OVERALL PERFORMANCE OVERVIEW



Expansion in Industrialized Construction reinforces the portfolio's overall resilience

Industrialized Construction



Strong acceleration as the main driver of portfolio growth and diversification.

Chrysotile Mineral



Short-term pressure maintenance shutdowns + the new commercial dynamics are impacting costs and shipments.

Fiber-Cement



Operational resilience driven by a balanced product mix that sustains margins and stabilizes volumes.

Portfolio

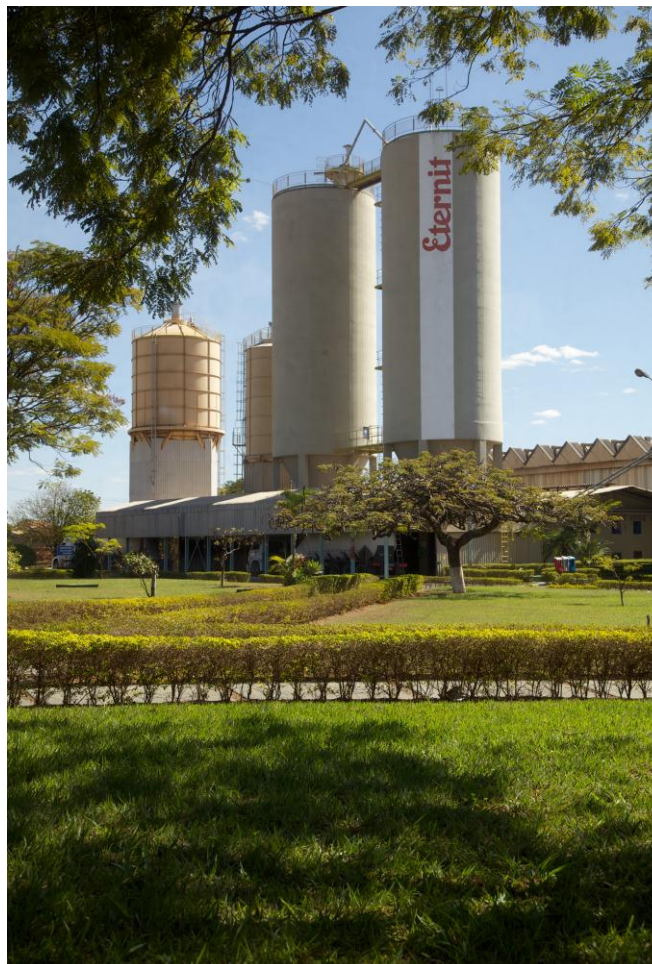
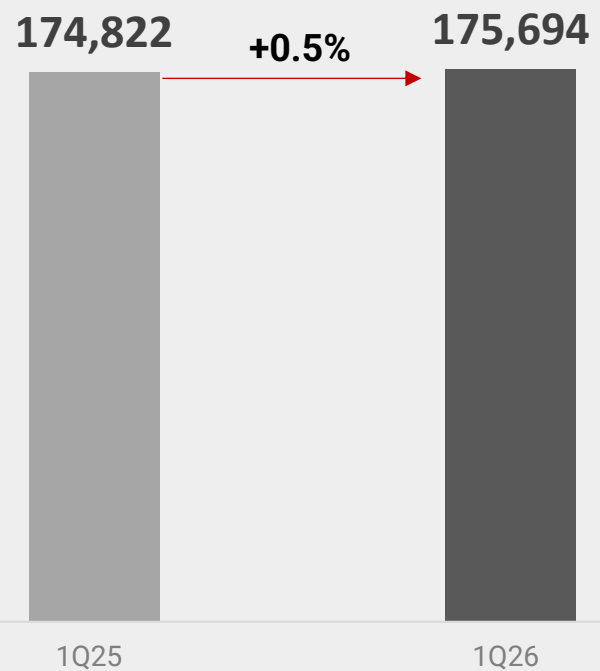


Greater stability in an adverse environment input and logistics inflation create pressure, but fundamentals remain solid.

Fiber-cement boards, products that make up Eternit's Industrialized Construction line, used on façades of commercial and residential buildings.

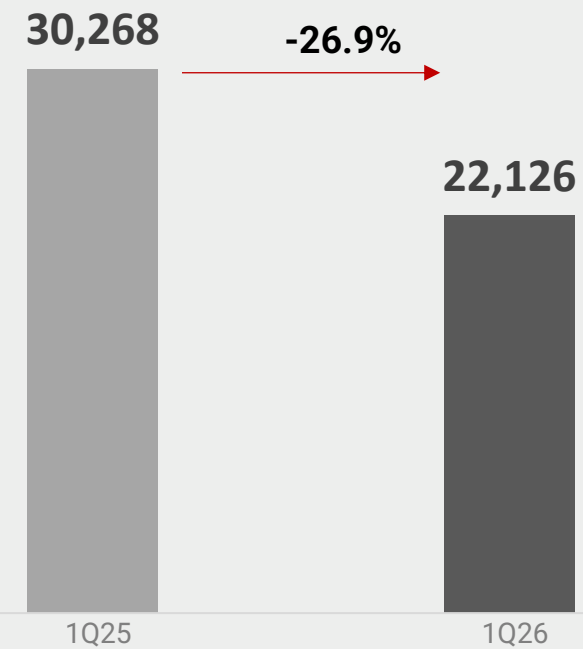
OPERATING PERFORMANCE

Fiber-Cement Product Sale (t)



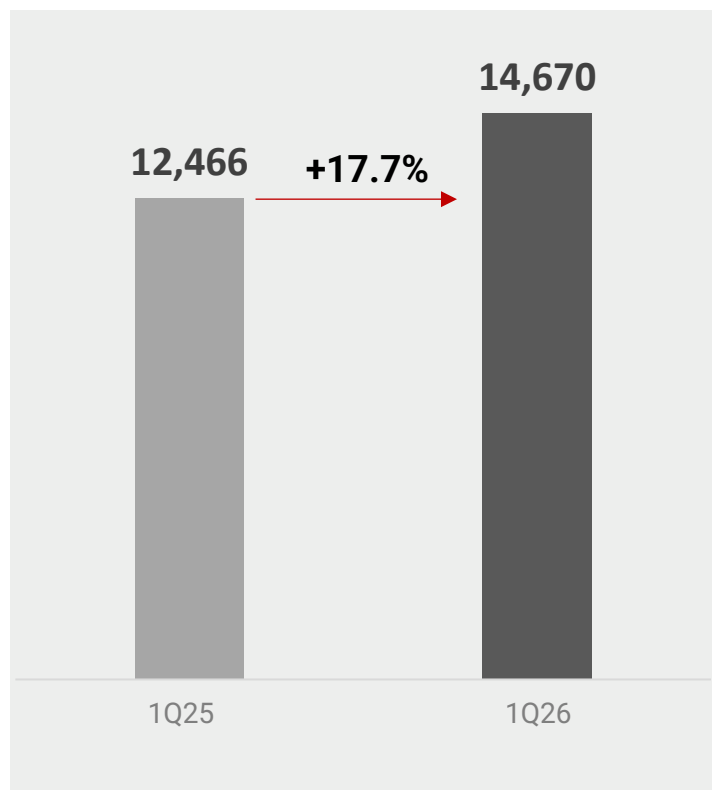
Goiânia Manufacturing Unit

Chrysotile Mineral Sales(t)

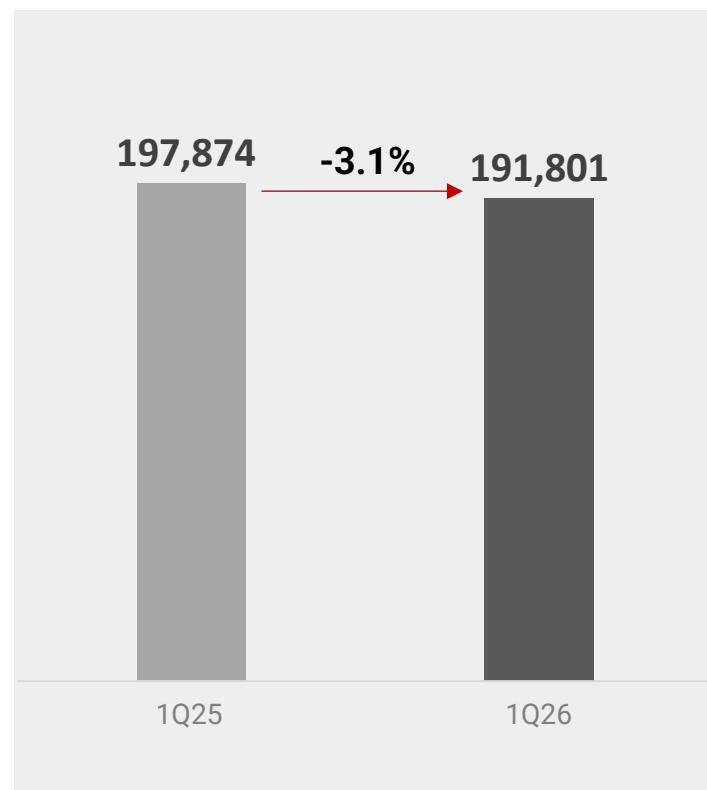


FINANCIAL PERFORMANCE

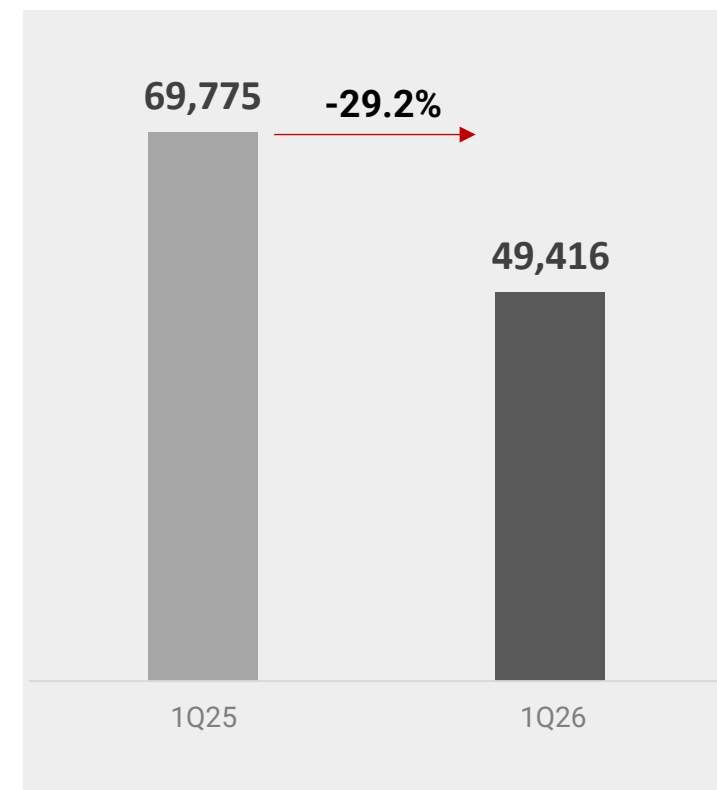
Net Revenue
Industrialized Construction – R\$ thousand



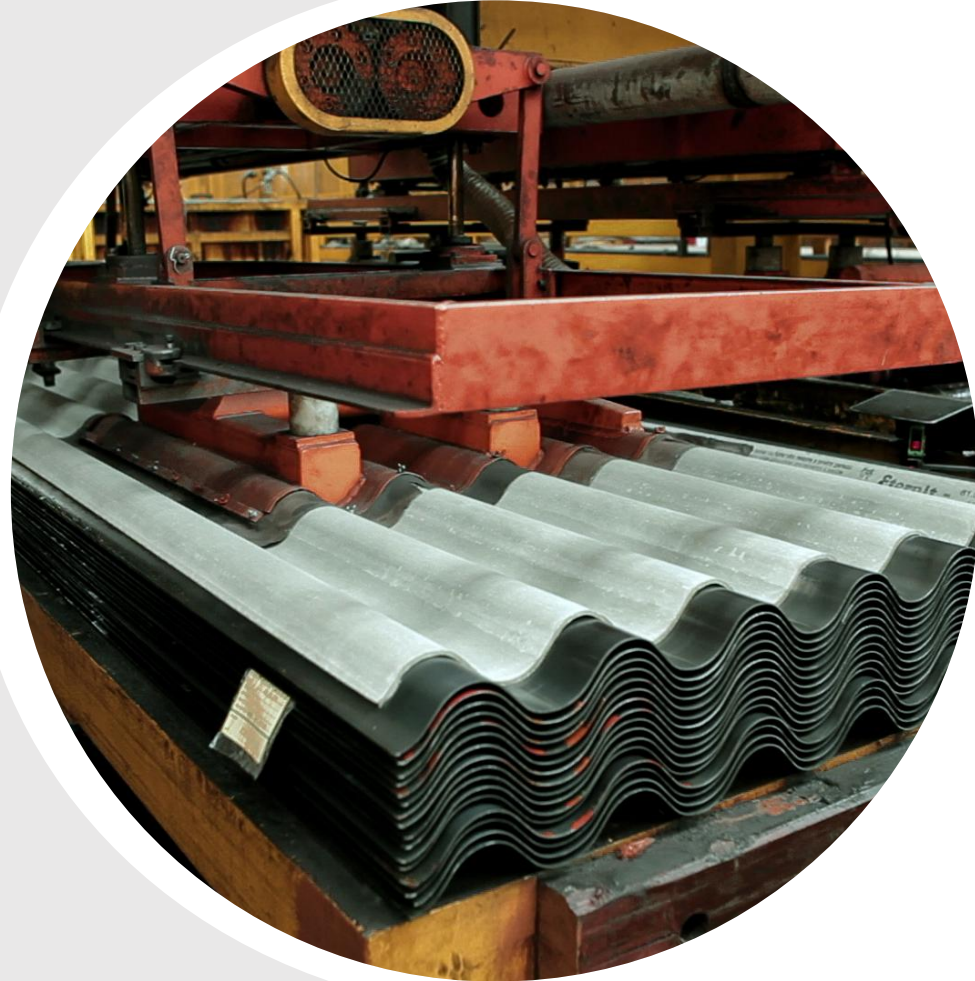
Net Revenue
Fiber-Cement Roofing – R\$ thousand



Net Revenue
Chrysotile Mineral – R\$ thousand

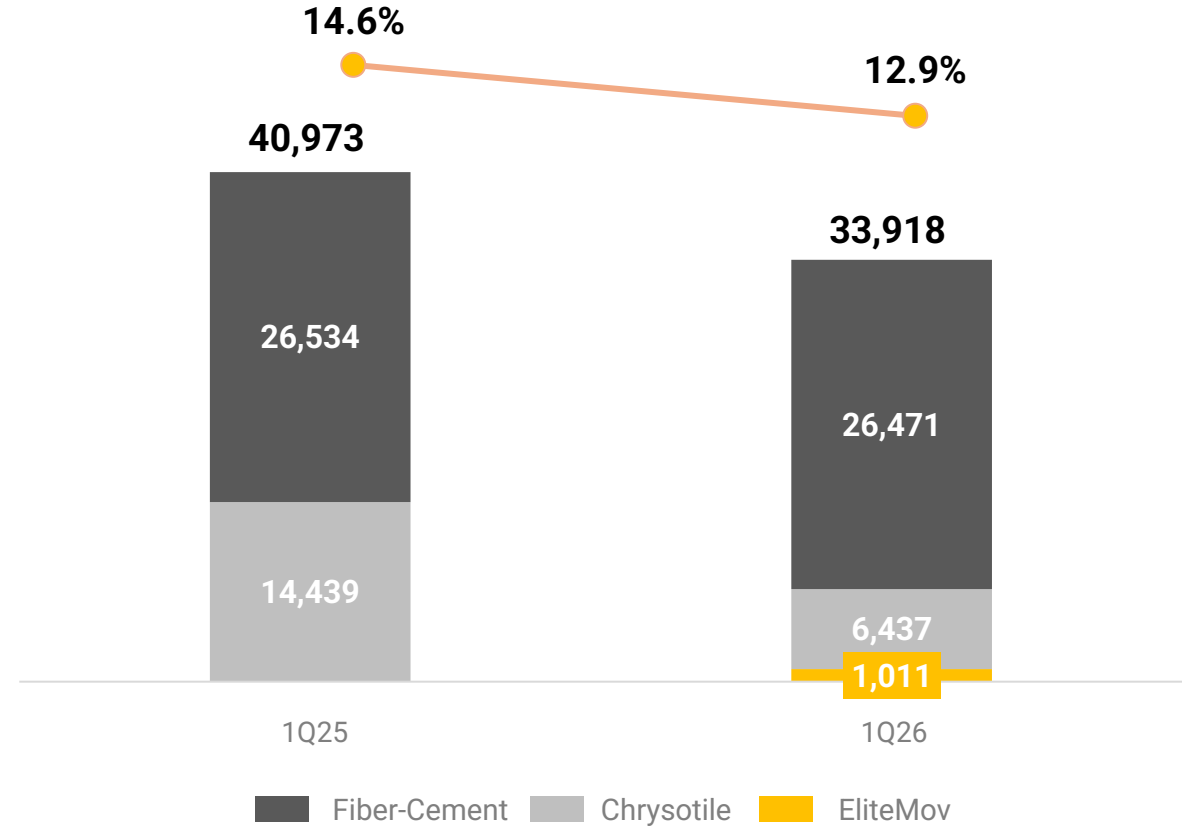


FINANCIAL PERFORMANCE



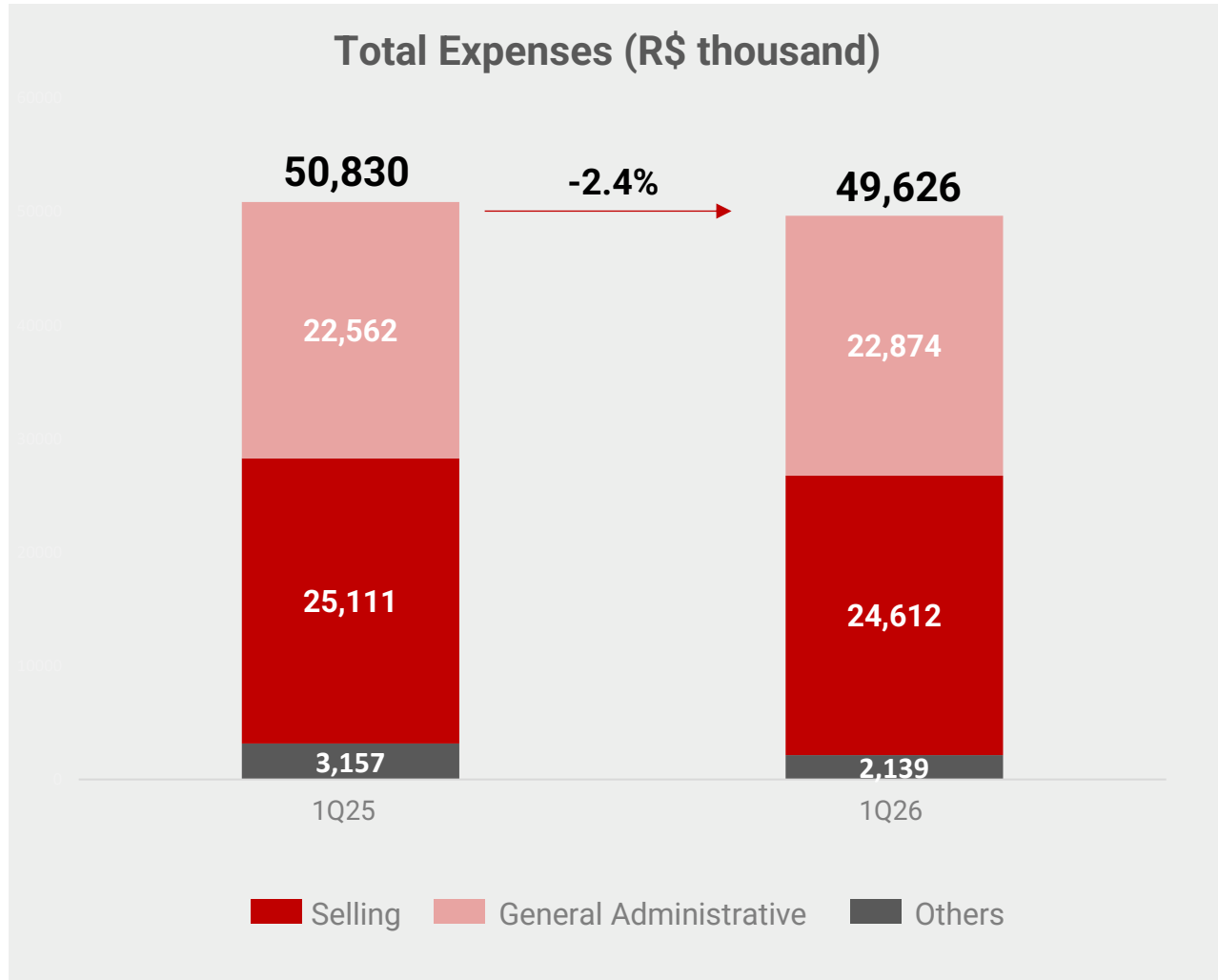
Fiber-cement roofing tile production process.

Gross Profit (R\$ thousand) & Gross Margin (%)



Gross profit pressured by the downturn in the chrysotile segment.

FINANCIAL PERFORMANCE



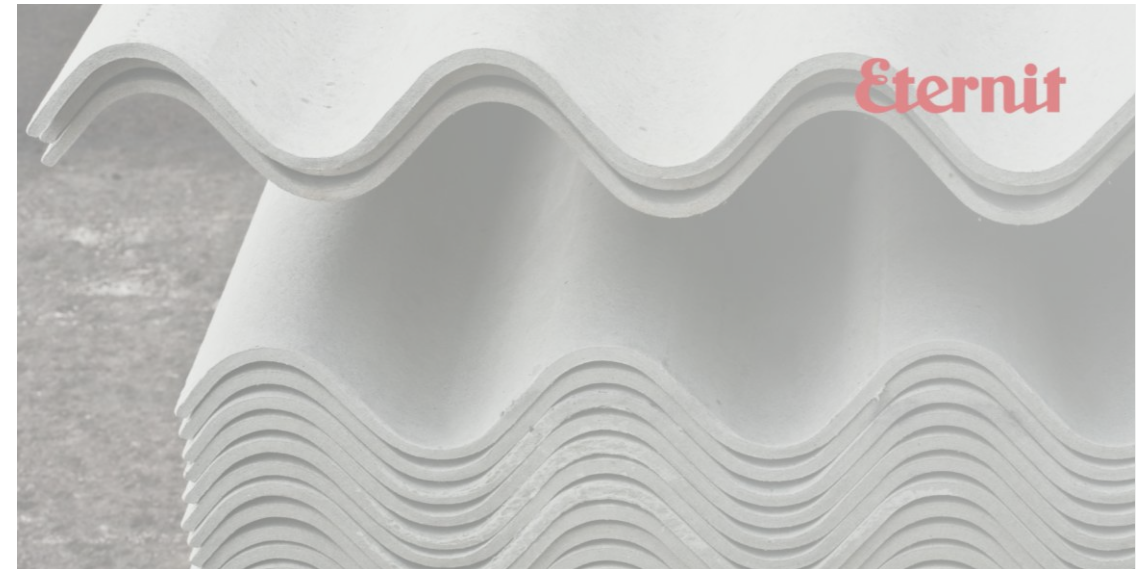
Selling expenses

in line with revenue dynamics.



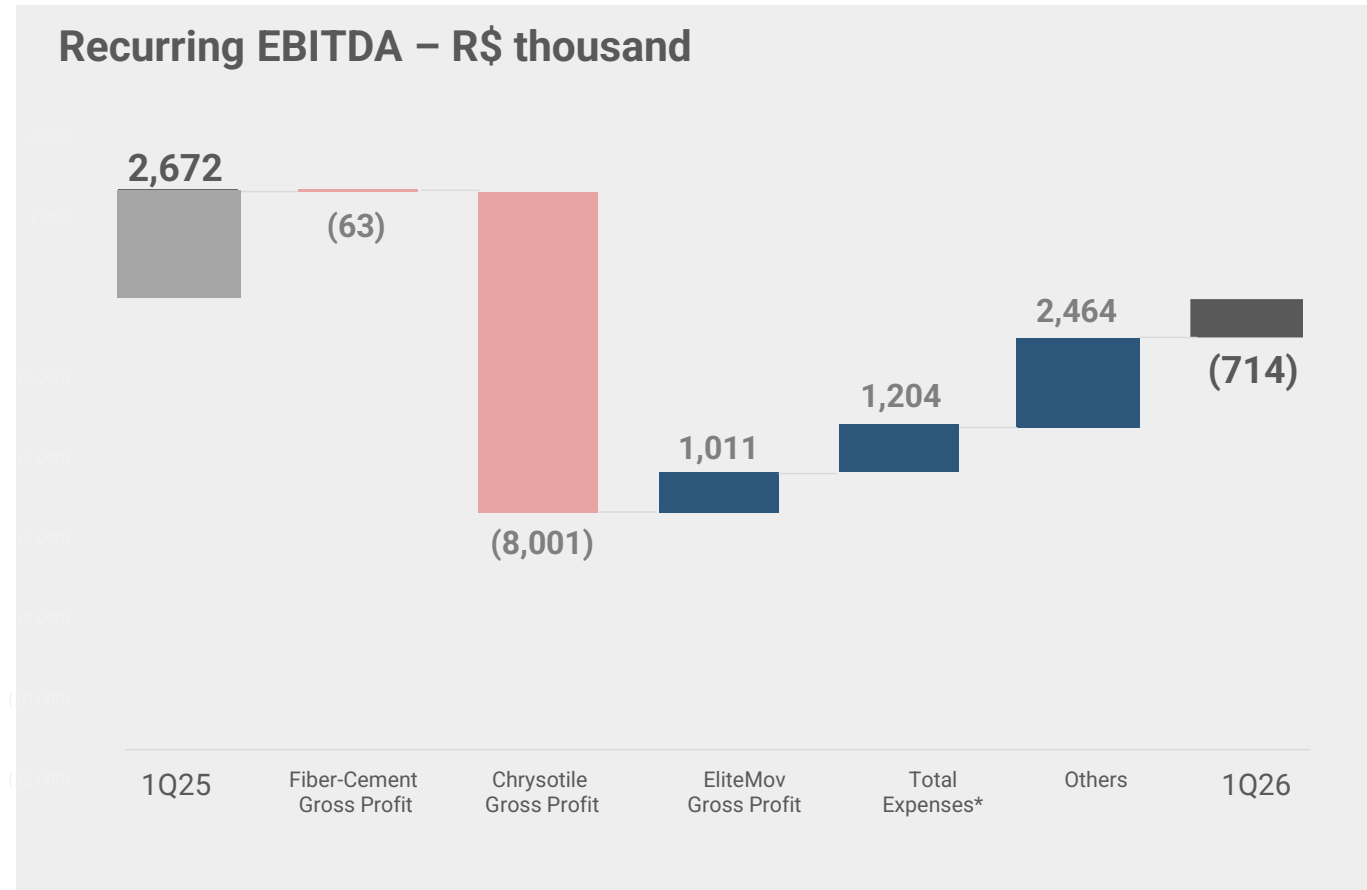
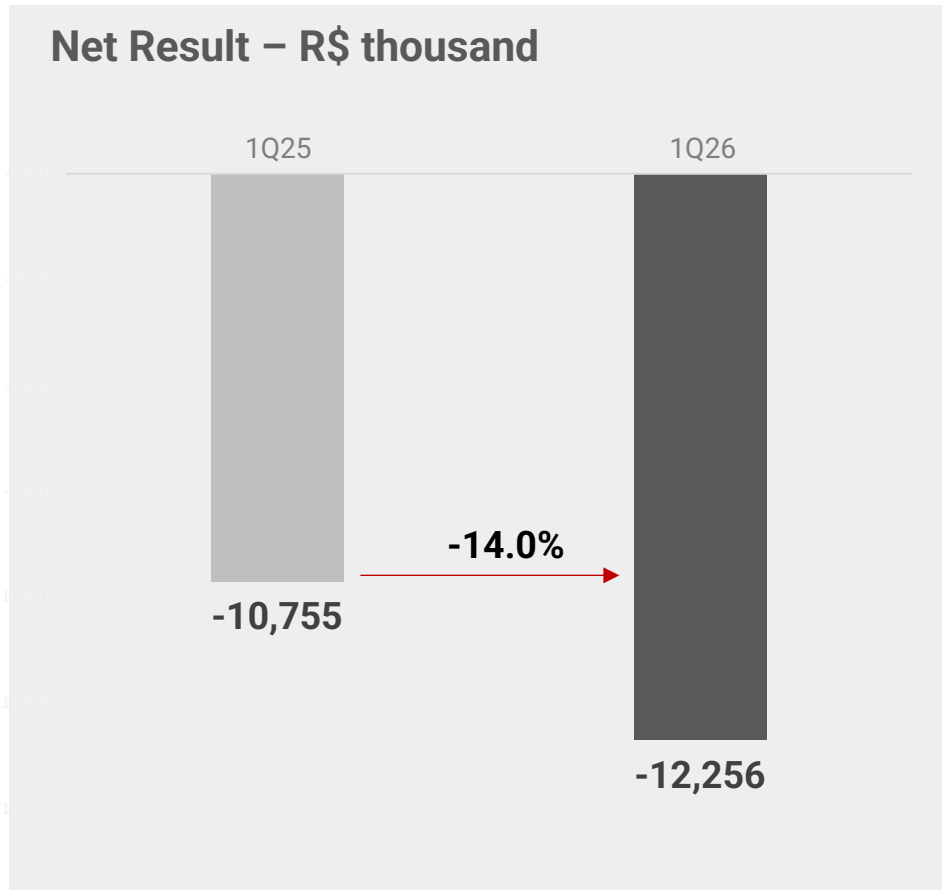
Administrative Expenses

below-inflation variation for the period, supported by expense-containment initiatives



Fiber-Cement roofing

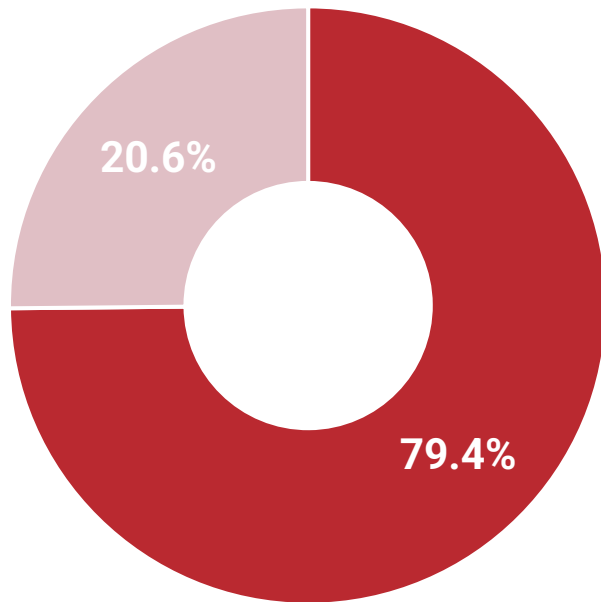
FINANCIAL PERFORMANCE



* Selling, general, administrative and other expenses

FINANCIAL PERFORMANCE

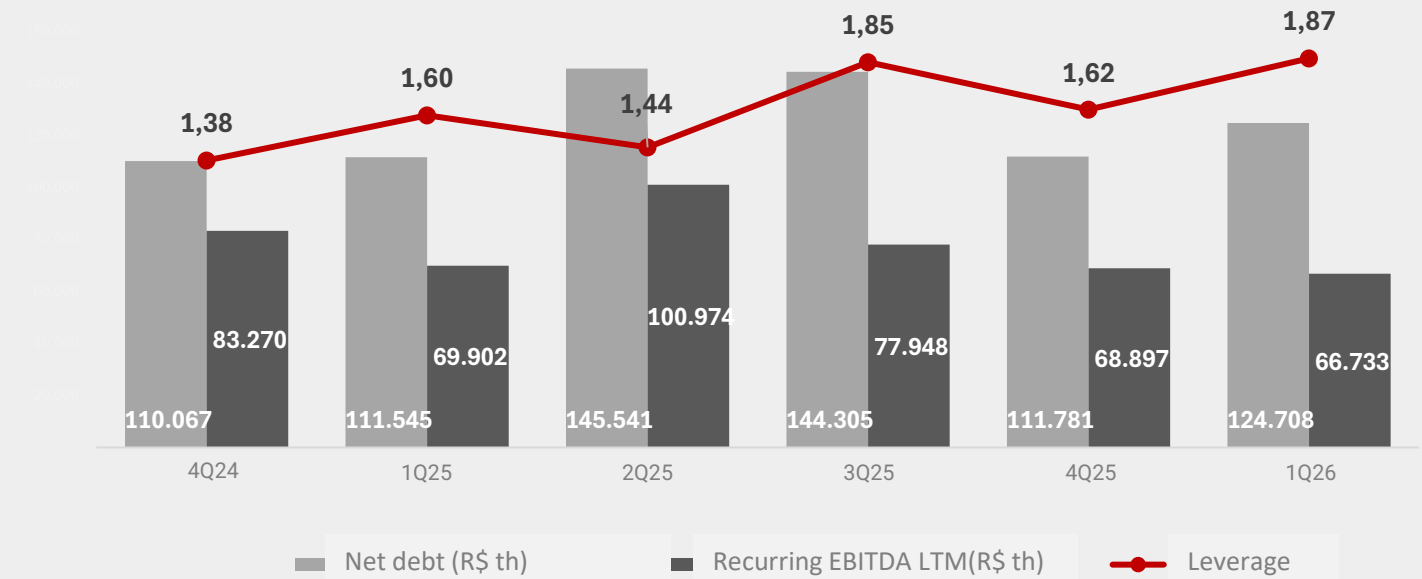
Gross debt
R\$ 124.7 million



■ Short-term

■ Long-term

Net Debt/Recurring EBITDA (LTM) – R\$ thousand



Debt average cost of 11.04% p.y.

KEY VALUE DRIVERS



Industrialized construction accelerates:
the main driver of growth and diversification



More qualified product mix:
sustaining margins and reducing volatility



Service excellence:
EliteMov advances and social initiatives reinforce the Company's values



Q&A

Please identify yourself with your full name, submit all your questions at once via the call's chat, and wait for the company's response.






Éternit

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Fiber-cement boards, products that make up Eternit's Industrialized Construction line, applied to the façades of commercial and residential buildings.