

**Parent company and consolidated interim
accounting information**

**GPS Participações e Empreendimentos
S.A.**

March 31, 2026
With Independent Auditor's Report

GPS Participações e Empreendimentos S.A.

Interim accounting information

March 31, 2026

Index

| | |
|---|-----|
| Performance comment..... | 3 |
| Independent auditor’s report on review | 17 |
| Statements of financial position..... | 19 |
| Statements of profit or loss | 20 |
| Statements of comprehensive income | 21 |
| Statements of changes in equity | 22 |
| Statements of cash flows – indirect method | 23 |
| Statements of value added | 25 |
| Notes to parent company and consolidated financial statements | 26p |
| Director’s statement | 107 |



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A free translation from Portuguese into English of Independent Auditor's Report on financial statements prepared in Brazilian currency in accordance with the accounting practices adopted in Brazil.

Independent auditor's review report on individual and consolidated financial statements

Board of Directors and Shareholders of
GPS Participações e Empreendimentos S.A.
São Paulo -SP

Introduction

We have reviewed the accompanying individual and consolidated interim financial information of GPS Participações e Empreendimentos S.A. ("Company") contained in the Quarterly Information Form–ITR for the quarter ended September 30, 2025, which comprises the statement of financial position as of September 30, 2025 and the related statements of profit or loss, of comprehensive income (loss), of changes in equity and of cash flows for the three-month period then ended, including the notes to financial statements.

Executive Board's responsibility for the interim financial information

The executive board is responsible for the preparation of the individual and consolidated interim financial information in accordance with Accounting Pronouncement CPC 21 – Interim Financial Reporting and IAS 34 – Interim Financial Reporting, issued by the International Accounting Standards Board (IASB), currently referred to by the IFRS Foundation as IFRS accounting standards, as well as for the fair presentation of this information in conformity with specific rules issued by the Brazilian Securities and Exchange Commission (CVM) applicable to the preparation of Quarterly Financial Information (ITR). Our responsibility is to express a conclusion on this interim financial information based on our review.

Scope of review

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

Conclusion on the individual and consolidated interim financial information

Based on our review, nothing has come to our attention that causes us to believe that the accompanying individual and consolidated interim financial information included in the quarterly information referred to above is not prepared, in all material respects, in accordance with Accounting

GRUPO GPS

Earnings Release

1Q26

May 2026

GGPS
B3 LISTED NM

IGC B3

SMLL B3

IDIVERSA B3

IBRX100 B3

Results Check:

Friday, May 8th

In Portuguese and English:

10h00 (BRT)

09h00 (EST)

Presenters:

Marcelo Hampshire – **Executive VP M&A, IT & Corporate**

Maria Bernhoeft – **Investor Relations Officer**

São Paulo, May 7, 2026 - GPS Participações e Empreendimentos S.A. (“Company”), together with its subsidiaries (“GPS Group”), announces the results for the quarter ended March 31, 2026.

About the GPS Group

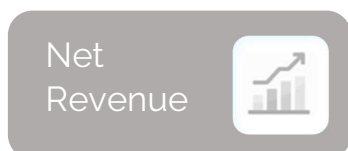
GPS Group is a leader in the outsourced services sector – facilities, security, indoor logistics, utilities engineering, industrial services, food services, temporary staffing, field marketing, and infrastructure services.

We operate throughout Brazil with a comprehensive portfolio of solutions, serving 4,713 Customers and employing over 185,000 direct employees.

With over 60 years of experience, we continue to grow steadily, supported by an agile business model and sound business management principles.

Our growth strategy combines organic growth, focused on developing new Customers and expanding services and solutions within our existing client base, with inorganic growth, through the acquisition and integration of companies that favor economies of scale and greater penetration in regions or services that align with our business management model.

1. 1Q26 Highlights



- R\$ 4,484 million in the quarter;
- 9% above 1Q25;
- 7% organic growth compared to 1Q25.



- R\$ 437 million in the quarter;
- 9% higher than 1Q25;
- 9.7% margin in 1Q26.



- R\$ 158 million in the quarter;
- 12% lower than 1Q25;
- 3.5% net margin in 1Q26.

The first quarter of 2026 was still marked by costs related to implementing and decommissioning contracts, stemming from the acceleration of organic growth in the second half of 2025 and contract adjustments made in 4Q25. These effects had a punctual impact on profitability, since, in the implementation of contracts, we have to spend on hiring the team, training, and equipment, which are concentrated at the beginning of the contract and then stabilize. At the same time, during decommissioning, we incur costs for workforce terminations and equipment return expenses.

2. Operational capacity, service portfolio and Customers

We have over 185,000 direct employees, serving 4,713 Customers nationwide. Our team of 10 executive directors, 35 regional directors, and more than 550 contract managers is focused on delivering services and improving relationships with our Customers.

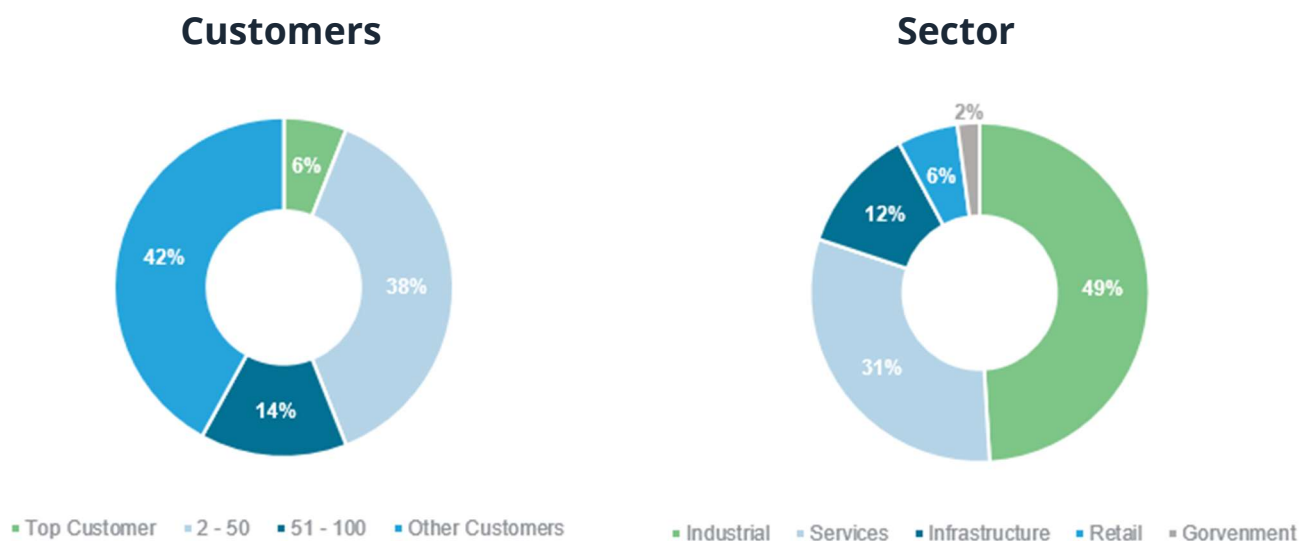
We conduct the NPS (Net Promoter Score) survey semi-annually to assess our Customers' satisfaction. In 2025, we achieved an NPS of 76%, including the 2024 cohort.

We remain focused on improving our management model and promoting employee development to strengthen our entrepreneurial culture.

To achieve this goal, we prioritize training our teams and attracting and retaining professionals committed to the "spirit of service" for our Customers.

Our customer base remains broadly diversified, with low revenue concentration and a significant presence in the industrial sector.

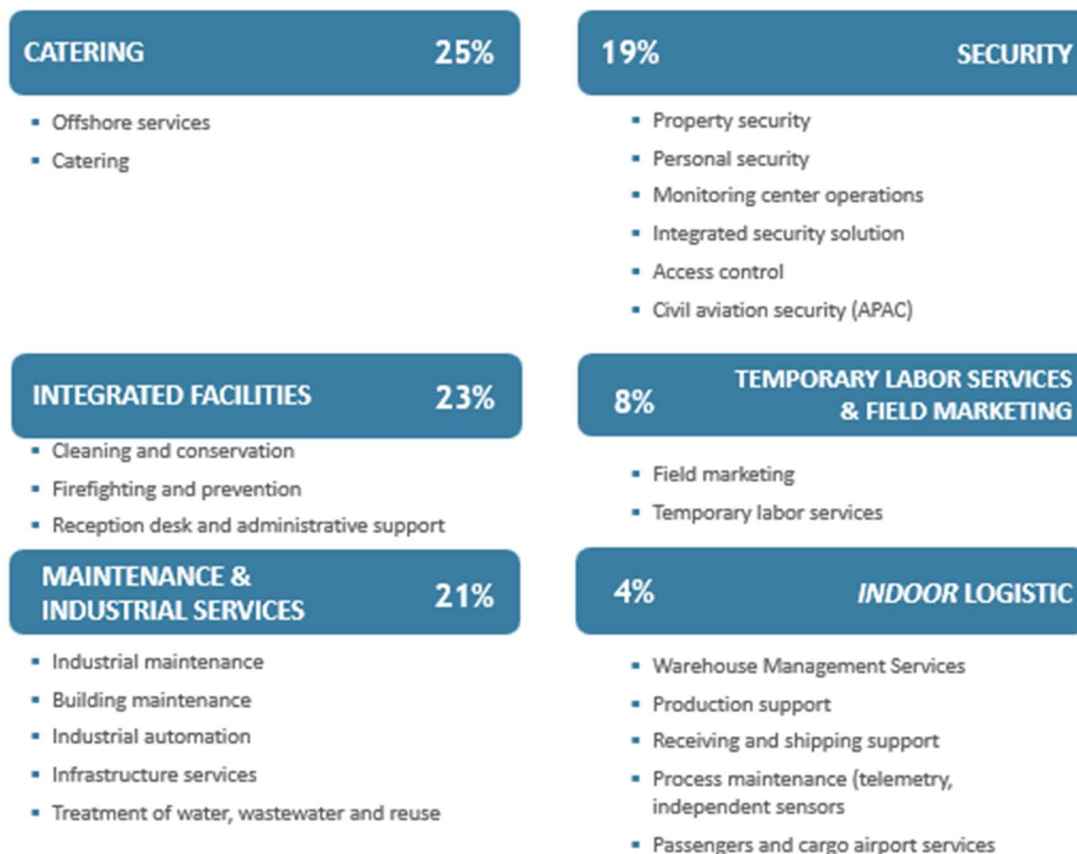
Net Revenue Concentration by # Customers and Sector (1Q26)



We have been evolving toward a "one-stop shop" concept in services, aligned with our strategy of building lasting and consistent relationships with our Customers.

By offering the Client a variety of solutions, we deepen our commercial and operational relationship and create diverse growth opportunities within our own Client portfolio.

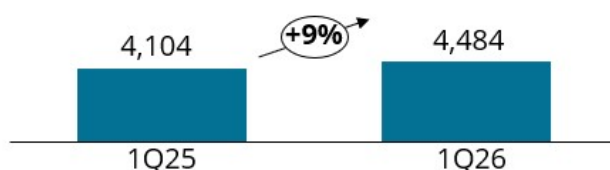
Net Revenue Distribution by solution (1Q26) tirar o itálico de Indoor



3. Net Revenue

- Net Revenue in 1Q26 of R\$ 4,484 million, 9% higher than in 1Q25;

The chart below shows the quarterly evolution of net revenue. The values are expressed in millions of reais.



The table below shows the quarterly evolution of net revenue, broken down by organic and inorganic revenue. Values are expressed in millions of reais.

| Net Revenue R\$ mi | Companies | 1Q26 (a) | 1Q25 (b) | Δ (a) / (b) - 1 |
|--------------------------|-------------------------|--------------|--------------|---------------------------|
| Orgânico* | Grupo GPS | 4,375 | 4,104 | 7% |
| Inorganic (2025) | RHMed / Nutricar / Tagg | 109 | 0 | - |
| Total Net Revenue | | 4,484 | 4,104 | 9% |

* Organic net revenue includes cohorts up to and including 2024, as detailed in N.E. 32 (c)

Starting this year, the 2024 cohort will be incorporated into the organic growth calculation. As with all acquisitions, we make adjustments to unprofitable contracts that reduce net revenue while improving margins. This process occurred last year, and, given the representativeness of the revenue acquired in this cohort, we will have, throughout the year, a reducing effect on the total organic growth of approximately 2%. Therefore, the organic growth result for this quarter already reflects the effect of incorporating the 2024 cohort.

The challenge of organic growth continues to be maintaining a balance between contract profitability and revenue expansion, so that margins remain consistent over time.

In environments under pressure from price reductions, the Company's priority is to maintain profitability, which may lead to slower organic growth.

The resumption of growth occurs as the Customer more intensively seeks quality of service beyond price and begins to weigh both dimensions more equitably in a bidding process.

4. Acquisitions Program

While we move forward with negotiations with potential companies in the 2026 M&A Program, we continue the integration processes for the companies acquired last year. In January, we completed the Nutricar integration, and the Grupo Tagg integration will be completed in May.

5. EBITDA and adjusted EBITDA ex-IFRS16

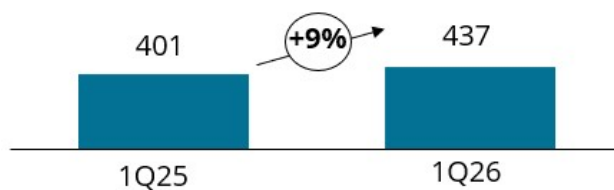
The table below shows the composition of the EBITDA calculation, in accordance with CVM Resolution 156/2022 and the adjusted EBITDA ex-IFRS 16.

| EBITDA R\$ mi | 1Q26 (a) | 1Q25 (b) | △ (a) / (b) - 1 |
|--|---------------------|---------------------|----------------------------|
| Net profit | 125 | 148 | -16% |
| Income tax and social contribution | 60 | 58 | 4% |
| Net financial income (expenses) | 153 | 114 | 35% |
| Depreciation of assets | 52 | 60 | -14% |
| Amortization-customers, brands, property and equipment | 50 | 49 | 3% |
| EBITDA (cf. ICVM 156/22) | 440 | 428 | 3% |
| Provision for non-labor contingencies | 7 | 7 | -7% |
| Expenses with the acquisition of subsidiaries | 10 | 2 | 386% |
| Update of indemnity assets and contingent liabilities | (6) | (2) | 182% |
| Earn out write-off / update | 0 | (5) | -106% |
| Revenues from acquisition of subsidiaries | - | (12) | -100% |
| Compensable processes | (1) | - | - |
| Reconciliation of balances to be received | - | 1 | -100% |
| Reconciliation of acquired balances | (1) | (0) | 153% |
| Constitution of tax debts | 0 | 3 | -92% |
| Right of use in leases | (12) | (21) | -43% |
| Adjusted EBITDA ex IFRS 16 | 437 | 401 | 9% |
| | 9.7% | 9.8% | -0.1pp |

- Adjusted EBITDA ex-IFRS 16 of R\$ 437 million in 1Q26, 9% higher than the result of 1Q25;
- Adjusted EBITDA margin ex-IFRS 16 in 1Q26 of 9.7%, 0.1 p.p. below the margin of 1Q25;

The adjusted EBITDA margin ex-IFRS 16 in this quarter still reflects the impacts of expenses related to the implementation of new contracts, such as costs for hiring teams, training, equipment, materials, and operational supplies, due to the acceleration of organic growth in the second half of last year, and the costs of decommissioning contracts that occurred at the end of last year.

The chart below shows the quarterly evolution of adjusted EBITDA ex-IFRS 16. The values are expressed in millions of reais.



The Adjusted EBITDA ex-IFRS 16 considers only the following types of events:

- Events with non-operational characteristics, such as reversal of civil and tax contingencies from prior periods and provisions for tax risks;
- Events related to the acquisition of subsidiaries, including amounts spent on legal and financial due diligence and losses incurred that are subject to compensation by the sellers of the acquired companies and also any revenues arising from compensation or arbitration proceedings;
- Other revenues or expenses not related to the operation;
- Exclusion of the effect of IFRS 16, a practice that we started to adopt as of January 2024.

6. Net Profit and Adjusted Net Profit

| Adjusted net profit * R\$ mi | 1Q26 (a) | 1Q25 (b) | △ (a) / (b) - 1 |
|---|-------------|-------------|--------------------|
| Net profit | 125 | 148 | -16% |
| Amortization-customer portfolio, brands and non-competition agreement** | 33 | 32 | 3% |
| Adjusted net profit | 158 | 180 | -12% |
| Adjusted net profit / net revenue | 3.5% | 4.4% | -0.9pp |

* Adjusted Net Income is not a base for dividend distribution
 ** Considers IR of 34%

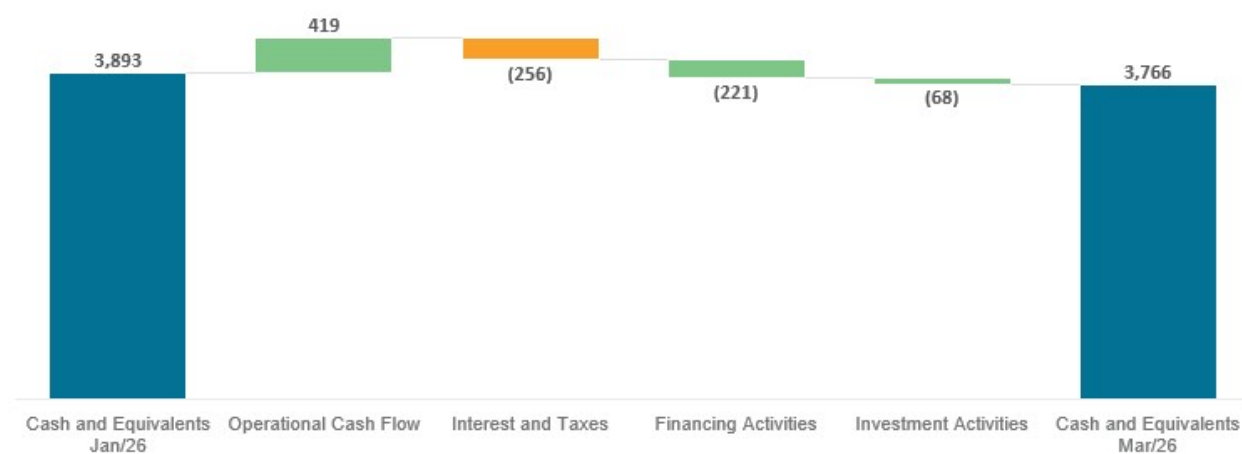
- Adjusted net profit in 1Q26 of R\$ 158 million, 12% lower than the adjusted net profit of 1Q25;
- Adjusted net margin for 1Q26 of 3.5%, 0.9 p.p. lower than that of 1Q25, due to the effects related in item 5 and the increase in financial expenses, given the rise in the interest rate.

The chart below shows the quarterly evolution of adjusted net profit. The values are expressed in millions of reais.



7. Cash Flow

The graph below shows the accounting cash flow statement. The values are represented in millions of reais.



- Cash generation from operating activities in 1Q26 in the amount of R\$ 419 million, representing 96% of adjusted EBITDA, 3 p.p. higher than 1Q25;
- Payment of interest and income tax totaling R\$ 256 million, 53% higher than the amount paid in 1Q25, due to:
 - Payment of interest on loans, debentures and installments totaling R\$ 255 million, due to the increase in total debt and interest rates,
 - Payment of income tax and social security contributions totaling R\$ 1 million.
- Net cash flow from financing activities was negative at R\$ 221 million, due to:
 - Payment of dividends in the amount of R\$ 219 million,
 - Expenses of derivative financial instruments in the amount of R\$ 19 million,
 - Payment of leases in the amount of R\$ 12 million,
 - Payment of tax installments in the amount of R\$ 7 million,
 - Amortization of loans in the amount of R\$ 3 million,
 - Inflow of R\$ 39 million, related to the capitalization of the issuance of shares under the stock option program.
- Negative cash flow from investment activities of R\$ 68 million, resulting from:
 - Net expenses for the acquisition of fixed assets in the amount of R\$ 47 million,

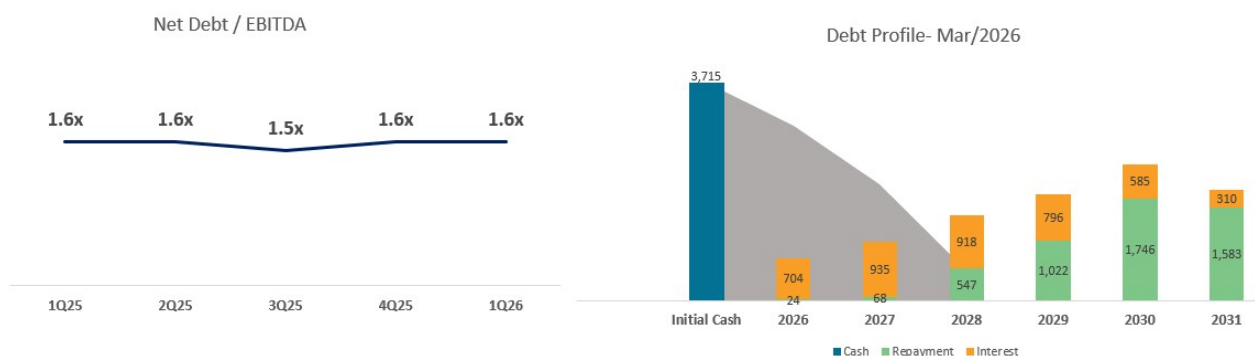
- Negative result of financial investments in the amount of R\$ 12 million;
- Acquisition of intangible assets valued at R\$ 6 million,
- Net expenses for granting and receiving loans in the amount of R\$ 3 million;

8. Leverage

| Leverage R\$ mi | 1Q26 (a) | 4Q25 (b) | 3Q25 (c) | 2Q25 (d) | 1Q25 (e) | △ (a) / (e) - 1 |
|---|----------------|----------------|----------------|----------------|----------------|--------------------|
| Cash | 3,715 | 3,881 | 2,742 | 2,682 | 3,110 | 19% |
| Cash and cash equivalents | 3,766 | 3,893 | 2,777 | 2,699 | 1,473 | 156% |
| Financial investments* | (51) | (12) | (36) | (17) | 1,636 | -103% |
| Gross Debt | 6,402 | 6,512 | 5,168 | 5,266 | 5,592 | 14% |
| Loans | 745 | 786 | 902 | 944 | 1,005 | -26% |
| Debentures | 5,398 | 5,435 | 3,960 | 4,010 | 4,062 | 33% |
| Acquisition of subsidiaries | 190 | 217 | 235 | 236 | 449 | -58% |
| Tax payable through installments | 68 | 74 | 71 | 76 | 76 | -11% |
| Net debt | (2,687) | (2,631) | (2,426) | (2,584) | (2,483) | 8% |
| Adjusted EBITDA LTM ex-IFRS16 | 1,710 | 1,674 | 1,630 | 1,619 | 1,564 | 9% |
| Net debt / adjusted EBITDA LTM ex-IFRS16 | 1.6 | 1.6 | 1.5 | 1.6 | 1.6 | 0.0pp |

*Financial applications + Derivative financial instruments of assets – Derivative financial instruments of liabilities

- We closed 1Q26 with a leverage ratio of 1.6x adjusted EBITDA ex- IFRS 16, in line with 1Q25;
- Below, we present the evolution of the leverage ratio and debt profile of the GPS Group, with an average debt maturity of 44 months in 1Q26.



9. Final considerations

The results achieved in 1Q26 reinforce our conviction that the Company's management model, based on decentralization, planned delegation, a focus on generating results, and the practice of meritocracy, is the most relevant factor in the success of our growth strategy. It is through our ability to retain and engage people with an entrepreneurial spirit that we will expand our capacity to build long-term relationships with Customers and the sustainability of our results.

We are working to improve our short, medium, and long-term motivation and retention tools and to provide our team with an increasingly efficient and productive business environment.

We believe that 2026 will be a challenging year, and we remain prepared to continue towards growth, combining the efforts of the sales teams with a balanced management of the risks in our business environment.

Legal Considerations

The financial information is presented in millions of Reais, unless otherwise indicated. The individual and consolidated interim financial information of the GPS Group was prepared in accordance with CPC 21(R1) - Interim Financial Statements and IAS 34 - Interim Financial Reporting, issued by the International Accounting Standard Board (IASB) and presented in a manner consistent with the standards issued by the Brazilian Securities and Exchange Commission, applicable to the preparation of Quarterly Information - ITR.

This report may include statements about future events that are subject to risks and uncertainties. Such statements are based on the beliefs and assumptions of the GPS Group's Management, taken within the best knowledge and information currently available to the GPS Group. Forward-looking statements and information are not guarantees of performance. They involve risks, uncertainties and assumptions because they refer to future events, therefore depending on circumstances that may or may not occur.

This report may include non-accounting metrics, which will be indicated where relevant. These metrics are included because they are considered by Management to be relevant to understanding the business, but they did not necessarily undergo the same criteria for preparing the financial statements. Non-accounting data were not subject to audit by the independent auditors of the GPS Group.

10. Attachments

| Balance Sheet | | Consolidated | |
|--|------------|---------------|---------------|
| Assets - R\$ million | Note | 3/31/26 | 12/31/25 |
| Current | | | |
| Cash and cash equivalents | 8 | 3.766 | 3.893 |
| Trade receivables | 9 | 4.051 | 3.895 |
| Loans receivables | 13.3 | 5 | 4 |
| Inventories | 10 | 182 | 154 |
| Recoverable income tax and social contribution | 11 | 228 | 158 |
| Recoverable taxes | 12 | 402 | 417 |
| Other assets | 14 | 180 | 208 |
| Total current assets | | 8.813 | 8.729 |
| Non-current | | | |
| Long-term receivables | | | |
| Financial investments | | 12 | - |
| Derivative financial instruments | 31 (b) | 5 | 51 |
| Trade receivables | 9 | 111 | 124 |
| Loans receivables | 13.3 | 31 | 22 |
| Judicial deposits | 27 (c) | 491 | 488 |
| Recoverable income tax and social contribution | 11 | 39 | 38 |
| Recoverable taxes | 12 | 250 | 245 |
| Indemnity assets | 27 (d) | 385 | 380 |
| Deferred income tax and social contribution | 24 (a) | 868 | 882 |
| Total long-term assets | | 2.191 | 2.230 |
| Property and equipment | 16 | 807 | 802 |
| Right-of-use assets | 17 | 108 | 99 |
| Intangible assets | 18 | 3.711 | 3.762 |
| Total non-current assets | | 6.818 | 6.892 |
| Total assets | | 15.631 | 15.621 |
| Consolidado | | | |
| Liabilities - R\$ million | Note | 3/31/26 | 12/31/25 |
| Current | | | |
| Trade payables | 19 | 465 | 455 |
| Loans | 20 | 42 | 33 |
| Debentures | 21 | 139 | 178 |
| Derivative financial instruments | 31 (b) | 64 | 62 |
| Leases payable | 22 | 36 | 36 |
| Payroll and social charges | 23 | 1.528 | 1.456 |
| Income tax and social contribution payable | 24 | 10 | 13 |
| Tax obligations | 25 | 196 | 192 |
| Tax installments | 26 | 23 | 28 |
| Acquisition of subsidiaries | 28 | 149 | 177 |
| Dividends payable | 13.5 | 3 | 223 |
| Other liabilities | 29 | 67 | 77 |
| Total current liabilities | | 2.723 | 2.931 |
| Non-current | | | |
| Loans | 20 | 703 | 753 |
| Debentures | 21 | 5.259 | 5.257 |
| Derivative financial instruments | 31 (b) | 4 | - |
| Leases payable | 22 | 85 | 75 |
| Tax installments | 26 | 45 | 45 |
| Acquisition of subsidiaries | 28 | 41 | 40 |
| Provision for contingencies and sub justice taxes | 27 (a)/(b) | 2.597 | 2.520 |
| Other liabilities | 29 | 23 | 23 |
| Total non-current liabilities | | 8.758 | 8.714 |
| Equity | | | |
| Share capital | 30 (a) | 3.372 | 3.333 |
| Earnings reserve | 30 (d) | 738 | 616 |
| Other comprehensive income | 0 | (9) | (0) |
| Equity valuation adjustments | 30 (f) | 21 | 2 |
| Equity attributable to the controlling shareholders | | 4.122 | 3.951 |
| Non-controlling interest | | 29 | 25 |
| Total equity | | 4.151 | 3.976 |
| Total liabilities and equity | | 15.631 | 15.621 |

| Consolidado | | | |
|--|-------------|--|--|
| Statements of profit or loss - In thousands of Reais - except earnings per share | Note | From 01/01/2026 to 03/31/2026 | From 01/01/2025 to 03/31/2025 |
| Net revenue from services rendered and goods sold | 32 | 4.484 | 4.104 |
| Costs of services rendered and goods sold | 33 | (3.813) | (3.494) |
| Gross profit | | 670 | 610 |
| General and administrative expenses | 33 | (286) | (253) |
| Provision for expected losses on services billed and to be billed | 33 | (37) | (48) |
| Other operating revenues | 33 | 2 | 44 |
| Other operating expenses | 33 | (10) | (33) |
| Income before net income (expenses) financial, equity-accounted investees and taxes | | 338 | 319 |
| Financial revenues | 34 | 199 | 181 |
| Financial expenses | 34 | (352) | (295) |
| Net financial income (expenses) | | (153) | (114) |
| Profit before income tax and social contribution | | 185 | 206 |
| Current income tax and social contribution | 24 (c) | (49) | (70) |
| Deferred income tax and social contribution | 24 (c) | (11) | 12 |
| Net profit for the period | | 125 | 148 |
| Profit attributable to: | | | |
| Controlling shareholders | | 123 | 146 |
| Non-controlling shareholders | | 3 | 2 |
| Basic and diluted earnings per share attributable to controlling shareholders that hold ordinary shares | 35 | 0,16 | 0,22 |

| Consolidated | | | |
|--|----------|----------------------------------|----------------------------------|
| Cash Flows - R\$ million | Note | From 01/01/2026 to 03/31/2026 | From 01/01/2025 to 03/31/2025 |
| Cash flows from operating activities | | | |
| Net profit for the fiscal year | | 125 | 148 |
| Adjustments for: | | | |
| Results from the sale of fixed assets | | (2) | (1) |
| (Reversal) constitution of a provision for expected loss of services billed | 33(a) | (1) | 12 |
| Reversal of provision for expected loss of services to be billed | 33(a) | 38 | 36 |
| Depreciation of property and equipment | 16(c) | 36 | 38 |
| Amortization of intangible assets (Software and Franchises) | 17(a) | 4 | 2 |
| Amortization of right-of-use asset | 17(a) | 11 | 19 |
| Amortization of surplus value - customer portfolio, trademarks and non-compete agreement | 18(c) | 46 | 46 |
| Amortization of surplus value - signing bonus | 18(c) | 0 | 1 |
| Amortization of surplus value - fixed assets | 16(c) | 4 | 2 |
| Provision for sub judice taxes | 27(b) | 1 | 1 |
| Income tax and social contribution | 24(c) | 60 | 58 |
| Constitution of provision for tax, civil and labor risks | 27(a) | 35 | 7 |
| Reversal of provision for tax, civil and labor risks | 27(a) | (38) | - |
| Monetary update of System "S" | 27(a) | 18 | 17 |
| Reversal of monetary update on System "S" | 27(a) | (1) | - |
| Monetary update Perse | 27(a) | 13 | 9 |
| Indemnifiable acquisition processes | 0 | (1) | - |
| Update (write-offs) of indemnifiable assets and contingent liabilities | 33(a) | (6) | (2) |
| Update (write-offs) of assets Compensation and contingent labor liabilities | 33(a) | (0) | - |
| Update of contingent installment - acquisition debt | 28(a) | 0 | (5) |
| Result of derivative financial instruments | 34 | 57 | 75 |
| Monetary update of undue Selic rate | 11 | (1) | (1) |
| Monetary update of judicial deposits | 27(c) | (8) | (8) |
| Monetary update of loans receivable - loan agreements | 13.3 | (1) | (1) |
| Adjustment of balance receivable from loans - loan agreements | 13.3 | (6) | 1 |
| Exchange rate variation, interest and charges on loans | 20(b) | (27) | (42) |
| Interest and charges on debentures | 21(c) | 204 | 138 |
| Financial charges on installments | 26 | 2 | 6 |
| Financial charges on leasing | 22(c) | 2 | 5 |
| Monetary update on sub judice taxes | 26(b) | 9 | 11 |
| Monetary update and exchange rate variation of acquisition of subsidiaries | 28(a) | 1 | (3) |
| Appropriation of cost incurred with the issuance of loans and debentures | 21(c) | 3 | 3 |
| | | 577 | 574 |
| Variations in: | | | |
| Inventories | | (29) | (2) |
| Trade receivables | | (176) | (88) |
| Recoverable income tax and social contribution | | (85) | (49) |
| Recoverable taxes | | 10 | (23) |
| Judicial deposits | | 5 | (13) |
| Trade payables | | 9 | (74) |
| Payroll and social charges | | 70 | 44 |
| Loans with related parties | | 15 | 28 |
| Changes in other assets and liabilities | | 22 | (22) |
| Cash (used in) from operating activities | | 419 | 374 |
| Interest paid on loans | 20(b) | (11) | (22) |
| Interest paid on debentures | 21(c) | (242) | (131) |
| Interest paid on installments | 26 | (1) | (1) |
| Income tax and social contribution paid | | (1) | (14) |
| Net cash (used in) generated by operating activities | | 162 | 207 |
| Cash flows from investment activities | | | |
| Financial investments | | (12) | (56) |
| Dividends received | 13.4 | - | - |
| Receipt from loans - mutual agreements | 13.3 | 5 | 6 |
| Granting of loans - mutual agreements | 13.3 | (8) | - |
| Receipt from the sale of property and equipment | | 10 | 1 |
| Acquisition of property and equipment | 16(b) | (57) | (51) |
| Acquisition of intangible assets | 18(b) | (6) | (1) |
| Acquisition of subsidiaries, net of cash obtained in the acquisition | | 0 | (4) |
| Net cash provided by investing activities | | (68) | (105) |
| Cash flows from financing activities | | | |
| Capitalization through issuance of shares | 30 | 39 | 33 |
| Payment of tax installments | 26 | (7) | (7) |
| Payment of leases | 22(c) | (12) | (21) |
| Dividends paid (controlling and selling parties of acquired companies) | 13.5 | (219) | (4) |
| Derivative financial instruments | 31(c)(a) | (19) | (12) |
| Debentures amortization | 20(c) | - | (63) |
| Loans amortization | 21(b) | (3) | (23) |
| Net cash provided by (used in) financing activities | | (221) | (97) |
| Net increase in cash and cash equivalents | | (127) | 5 |
| Cash and cash equivalents as of January 1 | | 3.893 | 1.468 |
| Cash and cash equivalents as of March 31 | | 3.766 | 1.473 |

Maria Elsa Alba Bernhoeft
IR Director

Felipe Itaborai
IR Manager

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**Shape the future
with confidence**

Pronouncement CPC 21 and IAS 34, applicable to the preparation of Quarterly Financial Information (ITR), consistently with the rules issued by the Brazilian Securities and Exchange Commission.

Other matters

Statements of value added

The quarterly information referred to above includes the individual and consolidated statement of value added (SVA) for the six-month period ended September 30, 2025, prepared under the responsibility of the Company's executive board and presented as supplementary information for purposes of IAS 34. These statements have been subject to review procedures performed in conjunction with the review of quarterly information to conclude whether they are reconciled to interim financial information and accounting records, as applicable, and whether its form and content are in accordance with the criteria defined in Accounting Pronouncement CPC 09 - Statement of Value Added. Based on our review, nothing has come to our attention that causes us to believe that these statements of value added were not prepared, in all material respects, in accordance with the criteria set forth by this Standard and consistently with the individual and consolidated interim financial information taken as a whole.

Audit and review of prior year/period corresponding figures

The amounts corresponding to the statement of financial position as at December 31, 2024, and the statements of profit or loss, of comprehensive income, of changes in equity, and of cash flows for the six-month period ended September 30, 2024, presented for comparison purposes, were previously audited and reviewed, respectively, by other independent auditors, who issued an unmodified independent auditor's report on the financial statements dated February 27, 2025, and an unmodified review report on the interim financial information dated November 11, 2024.

São Paulo, March 06, 2025.

ERNST & YOUNG
Auditores Independentes S/S Ltda.
CRC-SP034519/O

Raphael de Oliveira Costa
Accountant CRC-1SP295905/O

GPS Participações e Empreendimentos S.A.

Statements of financial position March 31, 2026 and December 31, 2025 (In thousands of *reais*)

| | Note | Parent company | | Consolidated | | | Note | Parent company | | Consolidated | |
|--|--------|------------------|------------------|-------------------|-------------------|--|---------|------------------|------------------|-------------------|-------------------|
| | | 03/31/2026 | 12/31/2025 | 03/31/2026 | 12/31/2025 | | | 03/31/2026 | 12/31/2025 | | |
| Assets | | | | | | Liabilities | | | | | |
| Current | | | | | | Current | | | | | |
| Cash and cash equivalents | 10 | 17 | 42 | 3,766,023 | 3,892,614 | Trade payables | 19 | 18 | - | 464,556 | 455,084 |
| Financial investments | | - | - | - | - | Loans | 20 | - | - | 41,930 | 33,085 |
| Trade receivables | 9 | - | - | 4,050,735 | 3,895,214 | Debentures | 21 | - | - | 138,970 | 177,633 |
| Dividends receivable | 13.4 | - | 199,810 | - | - | Derivative financial instruments | 31 (b) | - | - | 62,450 | 62,450 |
| Loans receivable | 13.3 | 720 | 716 | 5,269 | 4,381 | Leases payable | 22 | - | - | 36,185 | 36,083 |
| Inventories | 10 | - | - | 182,324 | 153,729 | Payroll and social charges | 23 | - | - | 1,527,589 | 1,456,253 |
| Recoverable income tax and social contribution | 11 | - | - | 227,515 | 158,485 | Income tax and social contribution accrued | 24 | - | - | 10,197 | 12,997 |
| Recoverable taxes | 12 | - | - | 401,594 | 416,782 | Tax obligations | 25 | 4 | 3 | 196,252 | 191,830 |
| Other assets | 14 | 11 | 18 | 179,599 | 207,731 | Tax installments | 26 | - | - | 23,003 | 28,450 |
| | | | | | | Acquisition of subsidiaries | 28 | - | - | 149,191 | 177,086 |
| | | | | | | Dividends payable | 13.5 | 8 | 220,000 | 3,315 | 223,306 |
| | | | | | | Other liabilities | 29 | - | - | 67,459 | 77,123 |
| Total current assets | | 748 | 200,586 | 8,813,059 | 8,728,936 | Total current liabilities | | 30 | 220,003 | 2,722,959 | 2,931,380 |
| Non-current | | | | | | Non-current | | | | | |
| Long-term assets | | | | | | Loans | 20 | - | - | 753,386 | 753,386 |
| Financial Investments | | - | - | 12,368 | - | Debentures | 21 | - | - | 5,259,481 | 5,256,885 |
| Derivative financial instruments | 31 (b) | - | - | 4,630 | 50,765 | Derivative financial instruments | 31(b) | - | - | 3,679 | - |
| Trade receivables | 9 | - | - | 110,696 | 124,180 | Leases payable | 22 | - | - | 85,244 | 74,757 |
| Loans receivable | 13.3 | 1,347 | 2,028 | 30,720 | 21,827 | Tax installments | 26 | - | - | 44,682 | 45,474 |
| Loans receivable of related parties | 13.2 | 39,723 | 20,190 | - | - | Acquisition of subsidiaries | 28 | - | - | 41,303 | 40,0392 |
| Judicial deposits | 27 (c) | - | - | 490,805 | 487,527 | Provision for contingencies and sub | 27 | - | - | - | - |
| Recoverable income tax and social contribution | 11 | 1 | - | 39,235 | 38,082 | judice taxes | (a)/(b) | - | - | 2,596,846 | 2,520,395 |
| Recoverable taxes | 12 | - | - | 250,490 | 244,800 | Other liabilities | 29 | - | - | 22,993 | 22,987 |
| Indemnity assets | 27 (d) | - | - | 384,665 | 379,922 | | | | | | |
| Deferred income tax and social contribution | 24 (a) | - | - | 867,709 | 882,410 | | | | | | |
| Total long-term assets | | 41,017 | 22,218 | 2,191,318 | 2,229,513 | Total non-current liabilities | | - | - | 8,713,923 | 7,717,775 |
| Investments | 15 | 4,080,389 | 3,947,837 | - | - | Equity | | | | | |
| Property and equipment | 16 | - | - | 807,442 | 801,809 | Share capital | 30 (a) | 3,372,181 | 3,332,791 | 3,372,181 | 3,332,791 |
| Right-of-use assets | 17 | - | - | 108,391 | 99,200 | Earnings reserveq | 30 (d) | 738,171 | 615,579 | 738,171 | 615,579 |
| Intangible assets | 18 | - | - | 3,711,204 | 3,761,786 | Additional dividends proposed | | - | - | - | - |
| | | | | | | Other comprehensive income | | (9,248) | (218) | (9,248) | (218) |
| | | | | | | Equity valuation adjustments | 30 (f) | 21,074 | 2,486 | 21,074 | 2,486 |
| Total non-current assets | | 4,121,460 | 3,970,055 | 6,818,355 | 6,892,308 | Equity attributable to the controlling shareholders | | 4,122,178 | 3,950,638 | 3,950,638 | 3,950,638 |
| | | | | | | Non-controlling shareholders | | - | - | 28,569 | 25,303 |
| | | | | | | Total equity | | 4,122,178 | 3,950,638 | 4,150,747 | 3,975,941 |
| Total assets | | 4,122,208 | 4,170,641 | 15,631,414 | 15,621,444 | Total liabilities and equity | | 4,122,208 | 3,950,638 | 15,631,414 | 15,621,444 |

The notes are an integral part of the parent company and consolidated interim accounting information.

GPS Participações e Empreendimentos S.A.

Statements of profit or loss

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

(In thousands of *reais*, except earnings per share)

| | | Parent company | | Consolidated | |
|--|--------|----------------------------------|----------------------------------|----------------------------------|----------------------------------|
| | | From 01/01/2026 to 03/31/2026 | From 01/01/2025 to 03/31/2025 | From 01/01/2026 to 03/31/2026 | From 01/01/2025 to 03/31/2025 |
| Net revenue from services rendered and goods sold | 32 | - | - | 4,483,884 | 4,104,087 |
| Costs of services rendered and goods sold | 33 | (22) | - | (3,813,385) | (3,493,833) |
| Gross profit | | (22) | - | 670,499 | 610,254 |
| General and administrative expenses | 33 | (439) | (376) | (286,249) | (253,491) |
| Provision for expected losses on services billed and to be billed | 33 | - | - | (37,215) | (48,279) |
| Other operating revenues | 33 | - | - | 1,643 | 43,509 |
| Other operating expenses | 33 | - | (428) | (10,462) | (32,827) |
| Profit or loss before net income (expenses) financial, equity accounted investees and taxes | | (461) | (804) | 338,215 | 319,166 |
| Financial income | 34 | 61 | 78 | 198,779 | 181,031 |
| Financial expenses | 34 | (3) | (4) | (351,889) | (294,554) |
| Net financial income (expenses) | | 58 | 74 | (153,110) | (113,523) |
| Equity equivalence income | 15 (a) | 122,995 | 146,727 | - | - |
| Profit before income tax and social contribution | | 122,592 | 145,997 | 185,105 | 205,643 |
| Current income tax and social contribution | 24 (c) | - | - | (49,326) | (69,623) |
| Deferred income tax and social contribution | 24 (c) | - | - | (10,679) | 12,116 |
| Net profit for the period | | 122,592 | 145,997 | 125,100 | 148,136 |
| Profit attributable to: | | | | | |
| Controlling shareholders | | 122,592 | 145,997 | 122,592 | 145,997 |
| Non-controlling shareholders | | - | - | 2,508 | 2,139 |
| Basic and diluted earnings per share attributable to controlling shareholders that hold common shares | 35 | - | - | 0.16 | 0.22 |

The notes are an integral part of the parent company and consolidated interim accounting information.

GPS Participações e Empreendimentos S.A.

Statements of comprehensive income

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

(In thousands of *reais*)

| | Parent company | | Consolidated | |
|-------------------------------------|----------------------------------|----------------------------------|----------------------------------|----------------------------------|
| | From 01/01/2026 to 03/31/2026 | From 01/01/2025 to 03/31/2025 | From 01/01/2026 to 03/31/2026 | From 01/01/2025 to 03/31/2025 |
| Net profit for the period | 122,592 | 145,997 | 125,100 | 148,136 |
| Net income on hedge | - | - | (9,030) | 18,327 |
| Comprehensive income for the period | 122,592 | 145,997 | 116,070 | 166,463 |
| Profit attributable to: | | | | |
| Controlling shareholders | 122,592 | 145,997 | 113,562 | 164,324 |
| Non-controlling shareholders | - | - | 2,508 | 2,139 |

The notes are an integral part of the parent company and consolidated interim accounting information.

GPS Participações e Empreendimentos S.A.

Statements of changes in equity

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

(In thousands of *reais*)

| Note | Earnings reserve | | | | | Additional dividends proposed | Other comprehensive income | Equity valuation adjustments | Controlling equity | Non-controlling equity | Total |
|---------------------------|------------------|---------------|-------------------|-------------------|-------------------|-------------------------------|----------------------------|------------------------------|--------------------|------------------------|-----------|
| | Share Capital | Legal reserve | Statutory Reserve | Transaction Costs | Retained earnings | | | | | | |
| As at January 1, 2025 | 1,928,341 | 154,614 | 1,374,696 | (809) | - | 63,042 | (17,422) | (25,232) | 3,477,230 | 13,119 | 3,490,349 |
| Issuance of common shares | 32,775 | - | - | - | - | - | - | - | 32,775 | - | 32,775 |
| Call options update | - | - | - | - | - | - | - | (3,233) | (3,233) | - | (3,223) |
| Capital transactions | - | - | (599) | - | - | - | - | - | (599) | (372) | (971) |
| Net income on hedge | - | - | - | - | - | - | 18,327 | - | 18,327 | - | 18,327 |
| Net profit for the period | - | - | - | - | 145,997 | - | - | - | 145,997 | 2,139 | 148,136 |
| As at March 31, 2025 | 1,961,116 | 154,614 | 1,374,097 | (809) | 145,997 | 63,042 | 905 | (28,465) | 3,670,497 | 14,886 | 3,685,383 |
| As at January 1, 2026 | 3,332,791 | 188,815 | 427,573 | (809) | - | - | (218) | 2,486 | 3,950,638 | 25,303 | 3,975,941 |
| Issuance of common shares | 39,390 | - | - | - | - | - | - | - | 39,390 | - | 39,390 |
| Call options update | 30(f) | - | - | - | - | - | - | 18,588 | 18,588 | - | 18,588 |
| Capital transactions | 30(e) | - | - | - | - | - | - | - | - | 758 | 758 |
| Net income on hedge | 31(c)(ii) | - | - | - | - | - | (9,030) | - | (9,030) | - | (9,030) |
| Net profit for the period | - | - | - | - | 122,592 | - | - | - | 122,592 | 2,508 | 125,100 |
| As at March 31, 2026 | 3,372,181 | 188,815 | 427,573 | (809) | 122,592 | - | (9,248) | 21,074 | 4,122,178 | 28,569 | 4,150,747 |

The notes are an integral part of the parent company and consolidated interim accounting information.

GPS Participações e Empreendimentos S.A.

Statements of cash flows – indirect method

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

(In thousands of *reais*)

| | Note | Parent company | | Consolidated | |
|---|----------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|
| | | From 01/01/2026 to 03/31/2026 | From 01/01/2025 to 03/31/2025 | From 01/01/2026 to 03/31/2026 | From 01/01/2025 to 03/31/2025 |
| Cash flows from operating activities | | | | | |
| Net profit for the period | | 122,592 | 145,997 | 125,100 | 148,136 |
| Adjustments for: | | | | | |
| Equity equivalence result | 15(a) | (122,995) | (146,727) | - | - |
| Income from disposal of property and equipment | | - | - | (1,728) | (526) |
| Constitution (reversion) of provision for expected loss of billed services | 33(a) | - | - | (607) | 12,335 |
| Reversion of provision for expected loss of services to be billed | 33(a) | - | - | 37,822 | 35,944 |
| Depreciation of property and equipment | 16(c) | - | - | 36,062 | 38,481 |
| Amortization of intangible assets (Software and Franchising) | 17(a) | - | - | 4,366 | 2,488 |
| Right-of-use assets amortization | 17(a) | - | - | 11,114 | 19,300 |
| Surplus value amortization - customer portfolio, brands and non-compete agreement | 18(c) | - | - | 45,678 | 46,186 |
| Surplus value amortization – signing bonus | 18(c) | - | - | 164 | 724 |
| Surplus value amortization – fixed assets | 16(c) | - | - | 4,191 | 2,448 |
| Provision for sub justice taxes | 27(b) | - | - | 1,182 | 589 |
| Income tax and social contribution | 24(c) | - | - | 60,005 | 57,507 |
| Constitution of provision for tax, civil and labor risks | 27(a) | - | - | 34,623 | 6,590 |
| Reversal of provision for tax, civil and labor risks | 27(a) | - | - | (38,280) | - |
| Monetary update of System "S" | 27(a) | - | - | 18,021 | 17,418 |
| Reversal monetary update of System "S" | 27(a) | - | - | (1,113) | - |
| Monetary update Perse | 27(a) | - | - | 12,930 | 8,949 |
| Laws of indemnify acquisition | | - | - | (886) | - |
| Update (write-offs) of indemnity assets and contingent liabilities | 33(a) | - | - | (6,294) | (2,235) |
| Update (write-offs) of indemnity assets and labor contingent liabilities | 33(a) | - | - | (214) | - |
| Update of contingent installment – acquisition debt | 28(a) | - | - | 269 | (4,555) |
| Income from derivative financial instruments | 34 | - | - | 56,910 | 75,099 |
| Monetary update of Selic's indebt | 11 | - | - | (592) | (519) |
| Monetary update of judicial deposits | 27(c) | - | - | (8,223) | (7,736) |
| Monetary update of loans to be receivable - mutual agreements | 13.3 | (61) | (78) | (546) | (647) |
| Adjustment of balance to be receivable of loans – mutual agreements | 13.3 | - | 429 | (6,141) | 1,293 |
| Exchange rate variation, interest and charges on loans | 20(b) | - | - | (26,886) | (41,577) |
| Interest and charges on debentures | 21(c) | - | - | 203,816 | 137,619 |
| Financial charges on installments | 26 | - | - | 1,780 | 5,810 |
| Financial charges on lease | 22(c) | - | - | 2,103 | 4,514 |
| Monetary update on sub justice taxes | 26(b) | - | - | 8,509 | 10,866 |
| Monetary update and exchange variation of the acquisition of subsidiaries | 28(a) | - | - | 1,263 | (2,875) |
| Settlement of cost incurred with issuance of loans and debentures | 21(c) | - | - | 2,786 | 2,611 |
| | | (464) | (379) | 577,184 | 574,237 |
| Changes in: | | | | | |
| Inventories | | - | - | (28,595) | (1,899) |
| Trade receivables | | - | - | (175,693) | (88,287) |
| Recoverable income tax and social contribution | | - | - | (85,393) | (49,215) |
| Recoverable taxes | (1) | - | - | 9,739 | (22,782) |
| Judicial deposits | | - | - | 4,945 | (13,385) |
| Trade payables | 18 | 85 | - | 9,112 | (73,513) |
| Payroll and social charges | | - | - | 70,244 | 43,937 |
| Loans with related parties | (19,533) | (34,185) | - | - | - |
| Other tax obligations | 1 | (6) | - | 14,877 | 27,856 |
| Changes in other assets and liabilities | 9 | 11 | - | 22,486 | (22,470) |
| Cash (used in) generated by operating activities | | (19,970) | (34,474) | 418,906 | 374,479 |

GPS Participações e Empreendimentos S.A.

Statements of cash flows – indirect method--Continued
For the three-month periods ended March 31, 2026 and 2025
(In thousands of *reais*)

| | Note | Parent company | | Consolidated | |
|---|----------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|
| | | From | From | From | From |
| | | 01/01/2026 to 03/31/2026 | 01/01/2025 to 03/31/2025 | 01/01/2026 to 03/31/2026 | 01/01/2025 to 03/31/2025 |
| Interest paid on loans | 20(b) | - | - | (11,412) | (22,321) |
| Interest paid on debentures | 21(c) | - | - | (242,473) | (130,534) |
| Interest paid on installments | 26 | - | - | (1,287) | (710) |
| Income tax and social contribution paid | | - | (34) | (1,276) | (13,662) |
| Net cash (used in) generated by operating activities | | (19,970) | (34,481) | 162,458 | 207,252 |
| Cash flows from investment activities | | | | | |
| Financial investments | | - | - | (12,368) | (55,940) |
| Dividends received | 13.4 | 199,810 | - | - | - |
| Receipt from loans - mutual agreements | 13.3 | 737 | 1,724 | 4,907 | 5,502 |
| Granting of loans - mutual agreements | 13.3 | - | - | (8,000) | - |
| Receipt from the sale of property and equipment | | - | - | 9,752 | 1,384 |
| Acquisition of property and equipment | 16(b) | - | - | (56,749) | (51,451) |
| Acquisition of intangible assets | 18(b) | - | - | (6,350) | (861) |
| Acquisition of unconsolidated subsidiaries | | - | - | 335 | (4,000) |
| Net cash from (used in) investing activities | | 200,547 | 1,724 | (68,473) | (105,366) |
| Cash flows from financing activities | | | | | |
| Capital increase through the issuance of shares | 30 | 39,390 | 32,775 | 39,390 | 32,775 |
| Payment of tax installment arrangements | 26 | - | - | (7,031) | (6,707) |
| Payment of leases | 22(c) | - | - | (11,819) | (20,916) |
| Dividends paid (shareholders and sellers of acquired companies) | 13.5 | (219,992) | - | (219,241) | (3,970) |
| Derivative financial instruments | 31(c)(a) | - | - | (18,916) | (11,965) |
| Debentures amortization | 21(c) | - | - | - | (62,500) |
| Loans amortization | 21(b) | - | - | (2,959) | (23,480) |
| Net cash (used in) generated by financing activities | | (180,802) | 32,775 | (220,576) | (96,763) |
| (Decrease) and net increase in cash and cash equivalents | | (25) | 18 | (126,591) | 5,123 |
| Cash and cash equivalents as at January 1 | | 42 | 46 | 3,892,614 | 1,468,264 |
| Cash and cash equivalents as at March 31 | | 47 | 64 | 3,766,023 | 1,473,387 |

The notes are an integral part of the parent company and consolidated interim accounting information.

GPS Participações e Empreendimentos S.A.

Statements of value added

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

(In thousands of *reais*)

| | Note | Parent company | | Consolidated | |
|---|-------|------------------|-----------|--------------------|-------------|
| | | 2026 | 2025 | 2026 | 2025 |
| Revenues (1) | | - | - | 5,007,790 | 4,533,852 |
| Gross revenue from services rendered and good sold | 32 | - | - | 4,846,420 | 4,449,043 |
| Other revenues | 33 | - | - | 6,972 | 35,488 |
| Provision for expected loss of services billed and to be billed | 9 | - | - | (37,216) | (48,279) |
| Revenue from the construction of own assets | | - | - | 191,612 | 97,600 |
| Inputs acquired from third parties (2) | | (461) | (804) | (1,194,922) | (994,516) |
| Costs of goods sold | 33 | - | - | (472,226) | (393,977) |
| Materials, third party services and others | | (461) | (804) | (722,696) | (600,539) |
| Gross value added (3) = (1) + (2) | | (461) | (804) | 3,812,889 | 3,539,336 |
| Depreciation and amortization (4) | | - | - | (101,411) | (108,903) |
| Net value added produced (5) = (3) + (4) | | (461) | (804) | 3,711,457 | 3,430,433 |
| Value added received in transfer (6) | | 123,056 | 146,805 | 198,779 | 181,031 |
| Equity equivalence result | 15(a) | 122,995 | 146,727 | - | - |
| Financial revenues | 34 | 61 | 78 | 198,779 | 181,031 |
| Total distributed value added (7) = (5) + (6) | | 122,595 | 146,001 | 3,910,236 | 3,611,464 |
| Distribution of value added | | (122,595) | (146,001) | (3,910,236) | (3,611,464) |
| Personnel | | - | - | (2,413,901) | (2,265,553) |
| Direct compensation | | - | - | (1,740,852) | (1,640,098) |
| Benefits | 33 | - | - | (495,711) | (455,687) |
| Guarantee Fund for Length of Service (FGTS) | | - | - | (177,338) | (169,768) |
| Taxes and fees | | (3) | (4) | (948,310) | (862,426) |
| Federal | | (3) | (4) | (749,814) | (677,933) |
| State | | - | - | (48,537) | (43,427) |
| Municipal | | - | - | (149,959) | (141,066) |
| Remuneration of third parties' capital | | - | - | (422,925) | (335,349) |
| Interest | | - | - | (277,087) | (208,799) |
| Rentals | 33 | - | - | (145,838) | (126,550) |
| Equity remuneration | | (122,592) | (145,997) | (125,100) | (148,136) |
| Retained earnings | | (122,592) | (145,997) | (122,592) | (145,997) |
| Non-controlling interest in retained earnings | | - | - | (2,508) | (2,139) |

The notes are an integral part of the parent company and consolidated interim accounting information.

GPS Participações e Empreendimentos S.A.

Explanatory notes to the parent company and consolidated interim accounting information--Continued
March 31, 2026.

(In thousands of reais, unless otherwise stated)

1. Operating context

The GPS Participações e Empreendimentos S.A. ("Parent Company" or "Company") is a holding company as a publicly-held registered in the Novo Mercado segment of B3 S.A. - Brasil, Bolsa, Balcão ("B3"), characterizing it as the highest level of corporate governance in the Brazilian capital market, under the trading code GGPS3, with registered office at 1,215, Miguel Frias e Vasconcelos avenue, in Sao Paulo city, Sao Paulo state.

The consolidated financial statements include the Company and its subsidiaries (collectively referred to as the "Group"). The Group's main activities are: (i) provision of property security services; (ii) provision of hygiene and cleaning services (facilities); (iii) provision of indoor logistics services; (iv) provision of electronic security services, implementation, operation, and building maintenance services; (v) provision of maritime hospitality services (on oil platforms); (vi) provision of kitchen services and sales of catering; (vii) provision of highway maintenance services; (viii) interest in companies by acquiring shares or units of interest of the capital; and (ix) administration and management of temporary labor for third parties, pursuant to Law No. 6019/74, as amended by Law No. 13429/17; (x) financial business consulting and advisory, in the area of promotional events, planning, organization and execution of fairs, congresses, events and incentive campaigns; (xi) promotion of sales and distribution of promotional gifts; (xii) provision of industrial maintenance services; and (xiii) insurance brokerage of elementary branches, life insurance, health, pension and capitalization; and (xiv) maintenance of telephone networks, maintenance of access and installation of telecommunication systems; and (xv) construction of an energy distribution network and maintenance of an energized network.

The Group prepared its financial statements on a going-concern assumption basis.

2. Description of the subsidiaries

The consolidated financial statements consists of the financial statements of the parent company and the companies directly and indirectly controlled. As at March 31, 2026 and 2025, the consolidated financial statements includes the consolidation of the following companies, all of which are domiciled in Brazil:

| Direct subsidiary | Direct subsidiary | March 31, 2026 | December 31, 2025 |
|--|--|-------------------|----------------------|
| Top Service Serviços e Sistemas S.A. - (Top Service) | GPS Participações e Empreendimentos S.A. | 100.00 | 100.00 |

GPS Participações e Empreendimentos S.A.

Explanatory notes to the parent company and consolidated interim accounting information--Continued
March 31, 2026.

(In thousands of reais, unless otherwise stated)

2. Description of the subsidiaries--Continued

| Indirect subsidiary | Direct subsidiary | March 31, 2026 | December 31, 2025 |
|---|---|-------------------|----------------------|
| GPS Predial Sistemas de Segurança Ltda. - (GPS BA) | Top Service Serviços e Sistemas S.A. | 100.00 | 100.00 |
| Ecopolo Gestão de Águas, Resíduos e Energia Ltda. | Top Service Serviços e Sistemas S.A. | 100.00 | 100.00 |
| GPS Tec Sistemas Eletrônicos de Segurança Ltda. | Top Service Serviços e Sistemas S.A. | 100.00 | 100.00 |
| Engeseg Segurança Ltda. | Top Service Serviços e Sistemas S.A. | 100.00 | 100.00 |
| In-Haus Industrial e Serviços de Logística S.A. | Top Service Serviços e Sistemas S.A. | 100.00 | 100.00 |
| Proguarda Vigilância e Segurança Ltda. | Top Service Serviços e Sistemas S.A. | 100.00 | 100.00 |
| Proteg Segurança Patrimonial Ltda. | Top Service Serviços e Sistemas S.A. | 100.00 | 100.00 |
| Quattro Serv Serviços Gerais Ltda. | Top Service Serviços e Sistemas S.A. | 100.00 | 100.00 |
| Servis Segurança Ltda. | Top Service Serviços e Sistemas S.A. | 100.00 | 100.00 |
| Secopi Segurança Ltda. | Top Service Serviços e Sistemas S.A. | 100.00 | 100.00 |
| Ultralimpo Empreendimentos e Serviços Ltda. | Top Service Serviços e Sistemas S.A. | 100.00 | 100.00 |
| Polonorte Segurança Ltda. | Top Service Serviços e Sistemas S.A. | 100.00 | 100.00 |
| BC2 Infraestrutura Ltda. | Top Service Serviços e Sistemas S.A. | 100.00 | 100.00 |
| Top Service Facilities Ltda. | Top Service Serviços e Sistemas S.A. | 100.00 | 100.00 |
| LC Administração de Restaurantes Ltda. (LC) | Top Service Serviços e Sistemas S.A. | - | 100.00 |
| Presidente Altino Participações e Comercialização de Imóveis Próprios Ltda. | Top Service Serviços e Sistemas S.A. | 100.00 | 100.00 |
| Eleva In-Haus Manutenção Industrial Ltda. | Top Service Serviços e Sistemas S.A. | 100.00 | 100.00 |
| Evimeria Corretagem de Seguros e Consultoria Ltda. | Top Service Serviços e Sistemas S.A. | 80.00 | 80.00 |
| Ormec Engenharia Ltda. (b) | Top Service Serviços e Sistemas S.A. | - | 100.00 |
| Allis Soluções Inteligentes Ltda. | Top Service Serviços e Sistemas S.A. | 100.00 | 100.00 |
| Rudder Segurança Ltda. | Top Service Serviços e Sistemas S.A. | 100.00 | 100.00 |
| Serviços de Cogeração Carioca Ltda. | Top Service Serviços e Sistemas S.A. | 88.82 | 88.82 |
| Tradé e Talentos Soluções em Trade e Pessoas S.A. | Top Service Serviços e Sistemas S.A. | 100.00 | 100.00 |
| Maestro Tecnologia S.A. | Top Service Serviços e Sistemas S.A. | 77.27 | 77.27 |
| TLSV Engenharia S.A. (c) | Top Service Serviços e Sistemas S.A. | 100.00 | 100.00 |
| Lyon Engenharia Comercial Ltda. | Top Service Serviços e Sistemas S.A. | 60.00 | 60.00 |
| Control Construções S.A. | Top Service Serviços e Sistemas S.A. | 60.00 | 60.00 |
| Marfood Comércio e Serviços de Hotelaria Ltda. | Top Service Serviços e Sistemas S.A. | 100.00 | 100.00 |
| RHMED Consultores Associados S.A. (a) | Top Service Serviços e Sistemas S.A. | 100.00 | - |
| Vale Presente S.A. (a) | Top Service Serviços e Sistemas S.A. | 70.00 | - |
| GPS AIR - Serviços Auxiliares ao Transporte Aéreo Ltda. | In-Haus Industrial e Serviços de Logística S.A. | 100.00 | 100.00 |
| Loghis Logística e Serviços Ltda. | In-Haus Industrial e Serviços de Logística S.A. | 100.00 | 100.00 |
| Predial Axel Manutenção Industrial Ltda | In-Haus Industrial e Serviços de Logística S.A. | 100.00 | 100.00 |
| Motus Serviços Ltda. | In-Haus Industrial e Serviços de Logística S.A. | 100.00 | 100.00 |
| In-Haus Log Ltda. | In-Haus Industrial e Serviços de Logística S.A. | 100.00 | 100.00 |
| IH Eficiência Energética, Manutenção e Facilities Ltda. | In-Haus Industrial e Serviços de Logística S.A. | 100.00 | 100.00 |
| Graber Segurança Ltda. | Top Service Serviços e Sistemas S.A. | 100.00 | 100.00 |
| Visel Vigilância e Segurança Ltda. | Graber Segurança Ltda. | 100.00 | 100.00 |
| Fortaleza Serviços de Vigilância Ltda. | Graber Segurança Ltda. | 100.00 | 100.00 |
| Onseg Serviços de Vigilância e Segurança Ltda. | Graber Segurança Ltda. | 100.00 | 100.00 |
| Onserv Serviços Terceirizados Ltda. (b) | Graber Segurança Ltda. | - | 100.00 |
| Poliservice Sistemas de Segurança S.A. | Graber Segurança Ltda. | 100.00 | 100.00 |
| Sunset Vigilância e Segurança Ltda. | Graber Segurança Ltda. | 100.00 | 100.00 |
| Global Segurança Ltda. | Graber Segurança Ltda. | 100.00 | 100.00 |
| Force Vigilância Ltda. (b) | Graber Segurança Ltda. | - | 100.00 |
| Campseg Segurança Ltda. | Graber Segurança Ltda. | 100.00 | 100.00 |
| Invictus Serviços de Terceirização de Mão de Obra Ltda. (b) | Graber Segurança Ltda. | - | 100.00 |
| Invictus Segurança Ltda. | Graber Segurança Ltda. | 100.00 | 100.00 |
| Wrapper Sistemas Ltda. | Motus Serviços Ltda. | 80.00 | 80.00 |
| Evertical Comércio de Máquinas e Equipamentos de Informática Ltda. | GPS Tec Sistemas Eletrônicos de Segurança Ltda. | 100.00 | 55.00 |
| Evertical Tecnologia Ltda. | GPS Tec Sistemas Eletrônicos de Segurança Ltda. | 100.00 | 55.00 |
| SW Invest Tecnologia, Serviços e Participações Ltda. | Maestro Tecnologia S.A. | 100.00 | 100.00 |
| Trademark Participações S.A. | Trade e Talentos Soluções em Trade e Pessoas S.A. | 70.00 | 70.00 |
| Taggpromo Marketing Promocional Ltda. (a) | Trade e Talentos Soluções em Trade e Pessoas S.A. | 100.00 | - |
| Tagg Trade Marketing Ltda. (a) | Trade e Talentos Soluções em Trade e Pessoas S.A. | 100.00 | - |
| FFJS Trabalhos Temporários Ltda. (a) | Trade e Talentos Soluções em Trade e Pessoas S.A. | 100.00 | - |
| By Trade Marketing Ltda. (a) | Trade e Talentos Soluções em Trade e Pessoas S.A. | 100.00 | - |
| Pop Trade Marketing e Consultoria Ltda. | Trademark Participações S.A. | 100.00 | 100.00 |
| Seven Trade Marketing e Consultoria Ltda. | Trademark Participações S.A. | 100.00 | 100.00 |
| GR Serviços e Alimentação Ltda. | LC Administração de Restaurantes Ltda. | 100.00 | 100.00 |
| Nutricar Brasil Comércio de Produtos Alimentícios S.A. (a) | LC Administração de Restaurantes Ltda. | 60.00 | - |
| Clean Mall Serviços Ltda. (b) | GR Serviços e Alimentação Ltda. | - | 100.00 |
| GRSA Serviços Ltda. (b) | GR Serviços e Alimentação Ltda. | - | - |
| GRSA Comércio Sociedade Unipessoal Ltda. (b) | GR Serviços e Alimentação Ltda. | - | 100.00 |
| GR Manutenção e Facilities Sociedade Unipessoal Ltda. (b) | GR Serviços e Alimentação Ltda. | - | 100.00 |

GPS Participações e Empreendimentos S.A.

Explanatory notes to the parent company and consolidated interim accounting information--Continued
March 31, 2026.

(In thousands of reais, unless otherwise stated)

2. Description of the subsidiaries--Continued

- (a) Acquisition of control by purchase of capital shares. About the business combination, see details in note n° 3.
- (b) Aiming at corporate simplification, the extinction and incorporations of companies was approved as follows:

| Year | Company | Extinct on: | Incorporated by: |
|------|--|-------------------|---|
| 2025 | Ormec Engenharia Ltda. | June 30, 2025 | Top Service Serviços e Sistemas S.A. |
| 2025 | Invictus Serviços de Terceirização de Mão de Obra Ltda. | June 30, 2025 | Top Service Serviços e Sistemas S.A. |
| 2025 | Force Vigilância Ltda. | July 31, 2025 | Poliservice Sistemas de Segurança S.A. |
| 2025 | Onserv Serviços Terceirizados Ltda. | July 31, 2025 | Ecopolo Gestão de Águas, Resíduos e Energia Ltda. |
| 2025 | Invictus Segurança Ltda. | October 31, 2025 | Servis Segurança Ltda. |
| 2025 | LC Restaurantes Administração de Restaurantes Ltda. (*) | December 31, 2025 | GR Serviços e Alimentação Ltda. |
| 2025 | Evertical Comércio de Máquinas e Equipamentos de Informática Ltda. (*) | December 31, 2025 | GPS Tec Sistemas Eletrônicos de Segurança Ltda. |
| 2025 | GRSA Serviços Ltda. (*) | December 31, 2025 | Top Service Serviços e Sistemas S.A. |
| 2025 | Clean Nall Serviços Ltda. (*) | December 31, 2025 | Top Service Serviços e Sistemas S.A. |
| 2025 | GRSA Comércio Sociedade Unipessoal Ltda. (*) | December 31, 2025 | Top Service Serviços e Sistemas S.A. |

(*) The incorporation and extinction records were effected on January 1, 2026.

- (c) Adjusted shareholding according to the measurement technique mentioned in the explanatory note n° 3.

3. Business combination

The Group's strategic objective is to seek leadership in the market sectors in which it operates, for which purpose it has a structured program of inorganic growth. This program includes acquisitions from groups of companies or companies in the same business segments.

Such acquisitions are mainly aimed at:

- increasing the portfolio of services offered, strengthening the one stop shop position;
- expansion of the customers portfolio;
- the achievement of operational and fiscal synergies;
- the consolidation of presence in the regions in which it operates; and
- the expansion of the territorial base by entering new markets.

GPS Participações e Empreendimentos S.A.

Explanatory notes to the parent company and consolidated interim accounting information--Continued
March 31, 2026.

(In thousands of reais, unless otherwise stated)

3. Business combination--Continued

The evaluation techniques used to measure fair value of relevant acquired assets and liabilities are as follows:

| Assets and liabilities acquired | Valuation method |
|---------------------------------|--|
| Brand and customers portfolio | Income approach that considers future cash flows attributed to intangible assets discounted to present value. |
| Surplus value of fixed assets | To determine the value in use of these items, they were evaluated based on the market value of the equivalent products. |
| Contingent liabilities | The fair value of contingent liabilities was determined based on legal due diligence reports issued by legal advisors and considered the probability and magnitude of outflows of resources. |

All partial acquisitions refer to the acquisition of control. For the partial acquisitions of the shares of the acquired companies, the Group has adopted, whenever applicable, the early acquisition methodology, in which, on the same acquisition date, an option instrument is mutually granted between the parties for the purchase and sale of the residual shares of the capital of the acquired companies, constituting themselves as separate accounting units. Since the acquisition of control already occurs at this stage, its acquisitions are fully recorded (in 100%, even if the purchase on the acquisition date is partial), regardless of the shareholding held.

The fair value of the assets and liabilities acquired assumed and the transaction values at the acquisition date are presented below:

| Acquired in 2026 | Note | VALE CONSIGNAD O |
|---|------|------------------------|
| Cash and cash equivalents | | 2,135 |
| Trade receivables | | 245 |
| Recoverable taxes | | 43 |
| Property and equipment | | 65 |
| Intangible assets (i) | | 545 |
| Other assets (ii) | | 20 |
| Trade and other liabilities | | (368) |
| Payroll and social charges | | (7) |
| Tax obligations | | (45) |
| Fair value of identifiable net assets (iii) (A) | | 2,633 |
| Non-acquired interests (B) | | (903) |
| Consideration transferred (C) | 3.1 | 1,800 |
| Cash payment in the year (D) | | 1,800 |
| Cash and cash equivalents and financial investments (E) | | (2,135) |
| Cash effect in the year = (D+ E) | | (335) |
| Goodwill (iv) (C - B - A) | | 70 |

GPS Participações e Empreendimentos S.A.

Explanatory notes to the parent company and consolidated interim accounting information--Continued
March 31, 2026.

(In thousands of reais, unless otherwise stated)

3. Business combination--Continued

- (i) Refers to the allocation of contingent liabilities (not recorded in the statement of financial position of the acquired company) and to the provisions themselves, recognized in the statement of financial position.
- (ii) Refers to indemnification assets, advance expenses, advances and other trades to be receivable.
- (iii) The goodwill resulting from the acquisition, which comprises the amount of the difference paid and/or payable by the Group in relation to the identifiable net assets. It is mainly attributed to the skills and technical talent of the workforce and the expected synergies in the integration of the acquired companies into the Group's existing businesses. See note nº 19 (a). In this sense, the tax treatment will occur from the moment of the realization of the investment, with the incorporation of the acquired company, which corresponds to the triggering of the tax benefit of the goodwill, under the terms of the legislation in force.
- (iv) For the fiscal period ended March 31, 2026, the fair values of identifiable assets and liabilities assumed, collected on the date of acquisition are pending completion, thus, we report the provisional amounts until the completion of the evaluation is obtained, as instructed by CPC 15 / IFRS 3. The same applies to fair values of intangible assets (client portfolio, brands, property and equipment, indemnity assets and contingent liabilities), which were determined provisionally. If new information is established within the period of measurement (one year), as determined by CPC 15 / IFRS 3, from the date of acquisition, about facts and circumstances that existed on the date of acquisition, any adjustments in the amounts mentioned above, or any need for additional provision, the accounting of the acquisition will be reviewed.

3. Business combination--Continued

3.1. Acquisitions resume

| Acquired in 2026 | Vale Consignado (i) |
|---|---------------------------|
| Date of signature of the closing term of the purchase and sale agreement | 02/03/2026 |
| Date of assumption of control and consolidation | 02/01/2065 |
| Acquisition percentagem | 60% |
| Acquiring company | Top Service |
| Contraprestação transferida | |
| • On the date of signature of the closing term to the purchase and sale agreement | 1,800 |
| Total of consideration transferred | 1,800 |
| Incorporated revenue and profit or loss | |
| • Net revenue consolidated | 1,259 |
| • Net (loss) profit consolidated | 16 |
| • Net revenue of the year (ii) | 1,768 |
| • Net profit of the year (ii) | 77 |
| Acquisition costs | |
| • Acquisition-related costs (iii) | 43 |

(i) Acquired: Vale Consignado.

(ii) Net revenue, if the acquisition date had occurred at the beginning of the reporting period.

(iii) The Group incurred acquisition-related costs related to legal fees and due diligence costs. Legal fees and due diligence were recorded as "other operating expenses" in the profit or loss statement.

GPS Participações e Empreendimentos S.A.

Explanatory notes to the parent company and consolidated interim accounting information--Continued
March 31, 2026.

(In thousands of reais, unless otherwise stated)

4. Basis for preparation

a) Statement of compliance (with respect to the Accounting Pronouncements Committee – CPC and International Financial Reporting Standards – IFRS)

The individual and consolidated financial statements identified as parent company and consolidated were prepared in accordance with the accounting policies adopted in Brazil (BR GAAP) and International Financial Reporting Standards (IFRS) issued by the International Accounting Standards Board (IASB).

Details about the Group accounting policies, including the changes, are presented in note n° 7 and note n° 8.

The issuance of parent company and consolidated financial statements was authorized by Management as at March 05, 2026. After its issuance, only shareholders are empowered to change the financial statements.

All relevant information specific to the parent company and consolidated financial statements, and only this information, is being evidenced and corresponds to that used by management in its Management.

b) Consolidation

The Group consolidates all entities controlled by it, that is, when it is exposed or has rights to variable returns from its involvement with the investee and is able to direct the relevant activities of the investee.

The subsidiaries included in the consolidation are described in note n° 2 and the accounting policies applied in the preparation of the consolidated financial statements are described in note n° 8.

c) Functional and presentation currency

This individual and consolidated financial statements is presented in *Reais*, which is the Group's functional currency. All balances have been rounded up to the nearest thousand, except where otherwise specified.

d) Presentation of information by segment

The information by operating segments is presented in a manner consistent with the internal report provided to the main chief operations decision maker.

GPS Participações e Empreendimentos S.A.

Explanatory notes to the parent company and consolidated interim accounting information--Continued
March 31, 2026.

(In thousands of reais, unless otherwise stated)

4. Basis for preparation--Continued

The Company's main decision-making body, responsible for defining the allocation of resources and evaluating the performance of the operating segments, is the Board of Directors.

e) Accounting reclassifications

Some headings and tables that make up the explanatory notes for the comparative exercise have been reclassified to allow for comparability between the information and the current period; however, due to the immateriality of the amounts, they are not being detailed.

5. Use of estimates and judgments

In preparing these parent company and consolidated financial statement, required Management to make judgments, estimates and assumptions that affect the application of the parent company's and its subsidiaries' accounting policies and the reported amounts of assets, liabilities, revenues and expenses. Actual results may differ from these estimates.

Underlying estimates and assumptions are continuously reviewed. Estimates reviews are recognized on a prospective basis.

5.1. Judgments

There is information on judgments made in the application of accounting policies that have significant effects on the amounts recognized in the financial statements are included in the following notes:

- Note nº 2 - consolidation: determining whether the Group actually has control over an investee;
- Note nº 15 - equity in earnings of investees: determining whether the Group has significant influence over an investee; and
- Note nº 22 - lease term: whether the Group is reasonably certain of exercising extension options.

5.2. Uncertainties regarding assumptions and estimates

Information about uncertainties related to assumptions and estimates as at December 31, 2025 that have a significant risk of resulting in a material adjustment to the accounting balances of assets and liabilities in the next fiscal year ended are included in the following notes:

- Note nº 9 - Trade receivables: Measurement of expected credit loss for trade receivables;

GPS Participações e Empreendimentos S.A.

Explanatory notes to the parent company and consolidated interim accounting information--Continued
March 31, 2026.

(In thousands of reais, unless otherwise stated)

5. Use of estimates and judgments--Continued**5.2. Uncertainties regarding assumptions and estimates--Continued**

- Note nº 18 - Impairment test for intangible assets and goodwill: main assumptions regarding recoverable values and value in use of cash-generating units based on discounted cash flow;
- Note nº 24 - Deferred income tax and social contribution - recognition of deferred tax assets: availability of future taxable income against which deductible temporary differences and tax losses can be used;
- Note nº 27 - Recognition and measurement of provisions for contingencies and sub judice taxes: main assumptions on likelihood and magnitude of outflows of funds;
- Note nº 28 - Acquisition of subsidiary: Fair value of the consideration transferred (including contingent consideration) and assets acquired, and liabilities assumed; and
- Note nº 31 - Financial instruments: The effectiveness of hedge: determined by prospective periodic assessments on effectiveness to ensure that there is an economic relationship between the protected item and the hedge instrument. Fair value of swap: the fair value is calculated based on the present value of estimated future cash flows.

6. Basis for measurement

The individual and consolidated financial statements have been prepared on a historical cost basis, except for the following material items recognized in the statements of financial position:

- (i) Derivative financial instruments are measured at fair value;
- (ii) Non-derivative financial instruments designated at fair value through profit or loss are measured at fair value; and
- (iii) Contingent liabilities assumed in a business combinations are measured at fair value.

Fair value measurement

Fair value is the price that would be received for the sale of an asset or paid for the transfer of a liability in an orderly transaction between market participants on the measurement date, in the main market or, in its absence, in the most advantageous market to which the Group has access on that date. The fair value of a liability reflects its risk of non-performance.

A few of the Group's accounting policies and disclosures require the assessment of fair value, for both financial and non-financial assets and liabilities.

GPS Participações e Empreendimentos S.A.

Explanatory notes to the parent company and consolidated interim accounting information--Continued
March 31, 2026.

(In thousands of reais, unless otherwise stated)

6. Basis for measurement--Continued

Fair value measurement--Continued

When available, the Group measures the fair value of an instrument using the price quoted in an active market for that instrument. A market is considered active if transactions for asset or liability occur with sufficient frequency and volume to provide pricing information on an ongoing basis.

If there is no price quoted in an active market, the Group uses valuation techniques that maximize the use of relevant observable inputs and minimize the use of unobservable inputs. The chosen valuation technique incorporates all the factors that market participants would take into account when fixing the price of a transaction.

If an asset or liability measured at fair value has a purchase price and a sale price, the Group measures assets based on purchase prices and liabilities based on sale prices.

The best evidence of the fair value of a financial instrument on initial recognition is generally the price of the transaction - that is, the fair value of the consideration given or received. If the Group determines that the fair value at initial recognition differs from the transaction price and the fair value is not evidenced by a price quoted in an active market for an identical asset or liability or based on a valuation technique for which any unobservable inputs are judged to be insignificant in relation to the measurement, then the financial instrument is initially measured at the fair value to distinguish the difference between the fair value at initial recognition and the transaction price. Subsequently, this difference is recognized in profit or loss on an appropriate basis over the life of the instrument, or until such time as the valuation is fully supported by market observable inputs or the transaction is closed, whichever occurs first.

7. Information by segment

Information by operating segments is presented in a form that is consistent with the internal report provided to the principal operations decision taker. The main operating decision maker, responsible for allocating resources and evaluating the performance of operational segments, is the Board of Directors in accordance with the annual approval of the Business Plan, also responsible for making strategic decisions of the Group.

The determination of the Group's operating segments is based on its Corporate Governance framework, which divides the businesses for management and decision-making purposes into regional units, in the customers' geographical areas. The revenue and cost are used to define the respective management frameworks, based on the regional units. The Board of Directors monitors the results of each business unit at least quarterly.

GPS Participações e Empreendimentos S.A.

Explanatory notes to the parent company and consolidated interim accounting information--Continued
March 31, 2026.

(In thousands of reais, unless otherwise stated)

7. Information by segment--Continued

The revenues and costs of the segment are based on the customers' geographic location, which is the same metric used to define the respective management frameworks, based on regional units.

There is no customer that contributed more than 10% of net operating revenue for the three-month periods ended March 31, 2026 and 2025. All revenues from contracts with customers of the Group are concentrated in a single geographic market (Brazil) and all products and services are transferred at a specific moment.

The following table contains summarized accounting information related to the geographical distribution of the Group's business operations as at March 31, 2026 and 2025:

| | Net revenue | | Costs | | Gross profit | |
|---------------------|------------------|------------|--------------------|-------------|----------------|------------|
| | 03/31/2026 | 03/31/2025 | 03/31/2026 | 03/31/2025 | 03/31/2026 | 03/31/2025 |
| Southeast | 2,877,930 | 2,612,475 | (2,444,242) | (2,218,373) | 433,689 | 394,102 |
| North and Northeast | 819,659 | 750,562 | (691,945) | (651,393) | 127,714 | 99,169 |
| South | 474,207 | 482,487 | (403,098) | (416,473) | 71,109 | 66,014 |
| Midwest | 278,367 | 258,332 | (243,674) | (227,469) | 34,694 | 30,863 |
| Unallocated (i) | 33,721 | 231 | (30,426) | 19,875 | 3,296 | 20,106 |
| Total | 4,483,884 | 4,104,087 | (3,813,385) | (3,493,833) | 670,502 | 610,254 |

- (i) These amounts refer to consolidated balances that are not yet part of the Group's operating system, such as companies that have been acquired and have not yet been fully integrated. Since these acquisitions are still in the measurement period, the amounts are being provisionally presented in the Group's consolidated financial statements, in accordance with CPC 15 (R1) / IFRS 3. Income accounting records are classified by Result Centers, which carry information such as: segment, region, management structure, among others. Unlike equity accounting records, which are classified only by accounting accounts, so that it becomes impractical to present equity items by regionalized segment.

8. Cash and cash equivalents

| | Parent Company | | Consolidated | |
|-------------------------------|----------------|------------|------------------|------------|
| | 03/31/2026 | 12/31/2025 | 03/31/2026 | 12/31/2025 |
| Cash and banks | 17 | 42 | 127,087 | 61,053 |
| Bank deposit certificates (a) | - | - | 3,638,936 | 3,831,561 |
| Total | 17 | 42 | 3,766,023 | 3,892,614 |

- (a) Investments in bank deposit certificates referring to cash and cash equivalents as at March 31, 2026 are remunerated based on average rates equivalent to 101.3% p.a. (102.5% p.a. as at December 31, 2025) of the variation in the Interbank Deposit Certificates (CDI). These resources have prompt liquidity, are readily convertible into a known amount of cash, are used to cover payment of the Group's operating obligations and are subject to a negligible risk of value changes.

Information on the Group's exposure to market and credit risks is included in note nº 31.

GPS Participações e Empreendimentos S.A.

Explanatory notes to the parent company and consolidated interim accounting information--Continued
March 31, 2026.

(In thousands of reais, unless otherwise stated)

9. Trade receivables

| | Consolidated | |
|--|---------------------|-------------------|
| | 03/31/2026 | 12/31/2025 |
| Billed services | 2,535,591 | 2,612,624 |
| Services to be billed (a) | 1,706,425 | 1,435,408 |
| Contractual withholdings (b) | 86,002 | 94,456 |
| Other trade receivables | 106 | 6,248 |
| Subtotal | 4,328,124 | 4,148,736 |
| Provision for expected loss from billed services (c) | (115,876) | (116,427) |
| Provision for expected loss from services to be billed (c) | (50,817) | (12,914) |
| Total | 4,161,431 | 4,019,395 |
| Current | 4,050,735 | 3,895,214 |
| Non-current | 110,696 | 124,181 |

(a) Services to be billed refers to the billed provided and measured and not billed yet as of the closing date of the individual and consolidated financial statement.

(b) Refers to retentions made by customers, contractually provided, which will be returned at the end of the contractual term.

(c) The provision for expected loss from billed services and services to be billed is calculated in accordance with the policy mentioned in note n°. 8.8 of the parent company and consolidated financial statements as at December 31, 2025, published on March 5, 2026.

The aging list of trade receivables from billed services is presented in note n° 31.

The movement of the provision balance for expected losses of the billed services is shown below:

| | Consolidated | |
|--|---------------------|-------------|
| | 2026 | 2025 |
| As at January 1, | (116,427) | (110,473) |
| Adjustment of opening balance of acquired from the previous year | (55) | - |
| Constitution of the provision for loss | 483 | (12,361) |
| Net realization of the provision for loss | 124 | 26 |
| As at March 31, | (115,876) | (122,808) |

The movement of the provision balance for expected losses of the services to be billed is shown below:

| | Consolidated | |
|--|---------------------|-------------|
| | 2026 | 2025 |
| As at January 1, | (12,914) | (11,969) |
| Adjustment of opening balance of acquired from the previous year | (81) | - |
| Constitution of the provision for loss | (37,822) | (35,944) |
| As at March 31, | (50,817) | (47,913) |

GPS Participações e Empreendimentos S.A.

Explanatory notes to the parent company and consolidated interim accounting information--Continued
March 31, 2026.

(In thousands of reais, unless otherwise stated)

9. Trade receivables--Continued

There are fiduciary assignments of receivables for working capital loans, see note nº 20.

Information on the Group's exposure to credit risks, of market and expected losses related to "Trade receivables and other trade receivables" is disclosed in note nº 31 (b).

10. Inventories

| | Consolidated | |
|---------------------------------|----------------|----------------|
| | 03/31/2026 | 12/31/2025 |
| Meals inventory | 97,554 | 80,782 |
| Disposable materials inventory | 6,095 | - |
| Clean inventory | 1,878 | 1,930 |
| Inventory held by third parties | 78,731 | 75,391 |
| Provision for inventory loss | (1,934) | (4,374) |
| Total | 182,324 | 153,729 |

The Group operates with several perishable products and has the practice of recording a provision for inventory loss of all items without movement for more than 60 days.

11. Recoverable income tax and social contribution

| | Consolidated | |
|---|----------------|----------------|
| | 03/31/2026 | 12/31/2025 |
| Income tax from operations, net | 150,541 | 108,603 |
| Income tax from financial investments, net | 112 | 181 |
| Social contribution tax, net | 84,324 | 56,672 |
| Income tax credit arising from the Selic update on tax overpayments | 13,684 | 13,733 |
| Social contribution credit arising from the Selic update on tax overpayments | 4,649 | 4,649 |
| Update currency of Selic's overpayments | 8,845 | 8,253 |
| Income tax credit on the additional amount paid under the employee meal program – PAT | 3,521 | 3,521 |
| Monetary update PAT | 1,074 | 955 |
| Total | 266,750 | 196,567 |
| Current | 227,515 | 158,485 |
| Non-current | 39,235 | 38,082 |

The balance of income tax and social contribution to be recovered refers to the amounts withheld at source in the tax notes of sale/services provide.

GPS Participações e Empreendimentos S.A.

Explanatory notes to the parent company and consolidated interim accounting information--Continued
March 31, 2026.

(In thousands of reais, unless otherwise stated)

12. Recoverable taxes

| | Consolidated | |
|---|----------------|----------------|
| | 03/31/2026 | 12/31/2025 |
| Social Security Financing Contribution (COFINS) (i) | 123,856 | 123,352 |
| Social Integration Program Contribution (PIS) (i) | 37,590 | 36,981 |
| Contributions to the National Institute of Social Security (INSS) (i) | 335,297 | 345,524 |
| Tax Over Services Rendered (ISSQN) (i) | 73,335 | 78,304 |
| Selic's overpayments on Pis and Cofins uptake (ii) | 51,914 | 50,032 |
| Update currency of Selic's overpayments (ii) | 20,404 | 18,704 |
| Others | 9,688 | 8,685 |
| Total | 652,084 | 661,582 |
| Current | 401,594 | 416,782 |
| Non-current | 250,490 | 244,800 |

- (i) Recoverable taxes are substantially presented by the origin of taxes withheld at source regarding services provided to customers according to Law n° 10,833 of December 29, 2003. The payments made by legal entities to other private legal entities, for the provision of cleaning, conservation, maintenance, security surveillance, transportation of valuables and rental of labor services, for the provision of credit and marketing consulting, management of credit, selection and risks, marketing, management of trade payables and receivables services, as well as remuneration for professional services, are subject to the withholding at source of COFINS and PIS/PASEP contribution, as disclosed at this note and the Social Contribution Tax on Net Income– CSLL, see note n° 14. Thus, the Group has in its current assets withholding of ISS (2% to 5%), PIS (0.65%), COFINS (3%), Income Tax (1% to 4.8%), Social Contribution (1%), and INSS (11%), which are used as a reducing source of its payable taxes.
- (ii) Based on the financial information as at September 30, 2025, the Company and its subsidiaries made an additional entry under Taxes Recoverable, with the aim of improving transparency and providing more detailed information on the nature of the balances presented. This change refers exclusively to the form of presentation and disclosure and did not have any effect on the amounts previously recognized in the financial statements, nor does it characterize a change in accounting policy or correction of error, under the terms of CPC 23 – Accounting Policies, Change in Estimates and Error Correction. For comparability purposes, the information corresponding to previous periods has been adjusted in the explanatory note, with no effect on income or shareholders' equity.

13. Related Parties

13.1. Ultimate controller

The control of the Group is exercised by a controlling block, consisting of the following shareholders: José Caetano Paula de Lacerda, Carlos Nascimento Pedreira, Valora Participações Ltda., Luis Carlos Martinez Romero, Marcelo Niemeyer Hampshire and Solange Maria Pereira Martinez. With the dissolution of the stake of NP Participações S.A., on September 23, 2024, Fernanda Didier Nascimento Pedreira, Carlos Nascimento Pedreira Filho, Marcos Nascimento Pedreira and Verônica Didier Nascimento Pedreira also joined the controlling block. This dissolution did not change the composition of the block, being only a corporate reorganization.

GPS Participações e Empreendimentos S.A.

Explanatory notes to the parent company and consolidated interim accounting information--Continued
March 31, 2026.

(In thousands of reais, unless otherwise stated)

13.2. Current account receivable – related parties and Current account payable – related parties

The Group companies carry out among themselves operations with the nature of "current account" and single cash agreement, through debits and credits that involve the account holders and the company defined as the leader of the agreement, the subsidiary Top Service Serviços e Sistemas S.A. In this sense, the parent company recorded, on March 31, 2026, the amount of R\$ 39,723 in "Current account receivable – related parties", in non-current assets (R\$ 20,190 as at December 31, 2025), of the subsidiary Top Service Serviços e Sistemas S.A.

13.3. Loans receivable

| | Parent Company | | Consolidated | |
|------------------------|----------------|--------------|---------------|---------------|
| | 03/31/2026 | 12/31/2025 | 03/31/2026 | 12/31/2025 |
| Loans receivable (i) | 2,067 | 2,744 | 29,847 | 26,208 |
| Other loans receivable | - | - | 6,141 | - |
| Total | 2,067 | 2,744 | 35,989 | 26,208 |
| Current | 720 | 716 | 5,269 | 4,381 |
| Non-current | 1,347 | 2,028 | 30,720 | 21,827 |

(i) These are loans for Group executives. The term of the loan agreements is eight years with payments in eight annual installments. The amounts are updated monthly (pro rata temporis) by accumulated variation in the remuneration on the IPCA (Ample National Consumer Price Index).

(ii) Refers to loans with companies not affiliated with the Group.

| | Parent Company | | Consolidated | |
|-------------------------|----------------|--------------|---------------|---------------|
| | 2026 | 2025 | 2026 | 2025 |
| As at January 1, | 2,744 | 4,755 | 26,208 | 33,296 |
| Loans granted | - | - | 8,000 | - |
| Update currency | 60 | 78 | 546 | 647 |
| Receipts | (737) | (1,724) | (4,907) | (5,502) |
| Others | - | (429) | - | (1,293) |
| As at March 31, | 2,067 | 2,680 | 29,847 | 27,148 |

GPS Participações e Empreendimentos S.A.

Explanatory notes to the parent company and consolidated interim accounting information--Continued
March 31, 2026.

(In thousands of reais, unless otherwise stated)

Compensation for key Management personnel--Continued

Key Management personnel includes the officers who are in the Company's Stock Options Plan. The remuneration paid for services provided as shown below:

| | Consolidated | |
|--------------------------------|---------------------|-------------------|
| | 03/31/2026 | 03/31/2025 |
| Wages | 7,327 | 9,085 |
| Benefits | 989 | 901 |
| Charges | 1,681 | 1,269 |
| Profit and Results Share (PLR) | 102,541 | 29,018 |
| Stock option plan premium (i) | 3,932 | 3,275 |
| Total | 116,471 | 43,548 |

(i) See note nº 33 (a).

The compensation of the Group's key Management personnel includes wages and benefits (medical assistance, catering vouchers and food stamps).

13.4. Dividends receivable

As at March 31, 2026, the parent company had no dividends to be receivable (R\$ 199,810 as at December 31, 2025) from its subsidiary Top Service Sistemas e Serviços S.A.

13.5. Dividends payable

As at March 31, 2026, the parent company had R\$8 of dividends to be payable to your shareholders (R\$ 220,000 as at December 31, 2025).

| | Parent Company | | Consolidated | |
|--|-----------------------|-------------|---------------------|-------------|
| | 2026 | 2025 | 2026 | 2025 |
| As at January 1, | 220,000 | 156,234 | 223,306 | 161,515 |
| Advance dividends by subsidiaries | - | - | (750) | 372 |
| Dividends recorded to be distributed by subsidiaries | - | - | - | 598 |
| Dividends paid | (219,992) | - | (219,241) | (3,970) |
| As at December 31, | 8 | 156,234 | 3,315 | 158,515 |

13.6. Guarantees, sureties, and collaterals with related parties

The Group also has balances with related parties in which the parent company provides endorsement in contracts made by the direct subsidiary Top Service Serviços e Sistemas S.A. and the indirect subsidiaries Loghis Logística e Serviços Ltda., Ormec Engenharia Ltda., In Haus Industrial e Serviços de Logística S.A. and Trade e Talentos Soluções em Trade e Pessoas S.A., at no cost to the subsidiaries, as follows:

GPS Participações e Empreendimentos S.A.

Explanatory notes to the parent company and consolidated interim accounting information--Continued
March 31, 2026.

(In thousands of reais, unless otherwise stated)

13. Related Parties--Continued

| Type | 03/31/2026 | 12/31/2025 |
|--------------|------------------|------------------|
| Loans | 749,296 | 790,553 |
| Debentures | 5,449,640 | 5,488,297 |
| Total | 6,198,936 | 6,278,850 |

13.7. Other transactions with related parties

The Group also has balances with related parties, arising from operating transactions in each segment, and applies normal market values, with the respective elimination in the Consolidated. On March 31, 2026, the elimination between revenue and cost was R\$3,919 (R\$14,415 on December 31, 2025), due to services provided by:

13.7. Other transactions with related parties--Continued

| | 03/31/2026 | 12/31/2025 |
|-----------------|--------------|---------------|
| Top Service | 242 | 1,156 |
| Graber | (71) | 665 |
| LC Restaurantes | - | 1,232 |
| Trade Talentos | 610 | 3,100 |
| GR Serviços | 1,064 | 3,632 |
| Clean Mall | - | 1,690 |
| Motus | 22 | 352 |
| Other companies | 2,052 | 2,588 |
| Total | 3,919 | 14,415 |

14. Other assets

| | Parent Company | | Consolidated | |
|--|----------------|------------|----------------|----------------|
| | 03/31/2026 | 12/31/2025 | 03/31/2026 | 12/31/2025 |
| Advance to trade payables and benefits (i) | - | - | 123,127 | 149,872 |
| Advance to employees | - | - | 8,671 | 9,582 |
| Insurances to be allocated | 11 | 18 | 6,448 | 7,830 |
| Advance expenses (ii) | - | - | 34,317 | 33,346 |
| Other assets | - | - | 7,036 | 7,101 |
| Total | 11 | 18 | 179,599 | 207,731 |

- (i) A large part of the balance refers to the advance of benefits, as a result of the understanding of the Superior Court of Justice (STJ) in early 2023 that the food allowance paid in cash does not qualify as a utility wage, the Group adopted the use of a benefits card that complies with the criteria of the Worker's Food Program (PAT), being recorded as a very short-term advance. In addition, in 2023 the Group joined the Federal Revenue Service's "zero litigation" program, which, in short, allows taxpayers to settle their tax cases that are in administrative judgment, however, the payment occurs in advance, even before the approval of the installment plan. As at December 31, 2025, the advance balance of the "zero litigation" was R\$ 37,704.
- (ii) In 2025, the increase basically refers to anticipated expenses incurred with the implementation of new customer agreements at the subsidiary GRSA, which will be systematically recognized in the income statement over the term of the respective agreements.

GPS Participações e Empreendimentos S.A.

Explanatory notes to the parent company and consolidated interim accounting information--Continued
March 31, 2026.

(In thousands of reais, unless otherwise stated)

15. Investments

| | Parent Company | |
|-------------------------------------|------------------|------------------|
| | 03/31/2026 | 12/31/2025 |
| Investments in controlled companies | 4,012,261 | 3,879,708 |
| Goodwill on investment acquisition | 68,128 | 68,129 |
| Total | 4,080,389 | 3,947,837 |

a. Information on investments

| As at March 31, 2026 | Interest | Profit of the period | Equity-accounted investees | Assets | Liabilities | Equity |
|--------------------------------------|----------|----------------------|----------------------------|------------|-------------|-----------|
| Direct subsidiary | | | | | | |
| Top Service Serviços e Sistemas S.A. | 100% | 122,995 | 122,995 | 11,784,394 | 7,772,133 | 4,012,261 |

| As at December 31, 2025 | Interest | Profit of the fiscal year ended | Equity-accounted investees | Assets | Liabilities | Equity |
|--------------------------------------|----------|---------------------------------|----------------------------|------------|-------------|-----------|
| Direct subsidiary | | | | | | |
| Top Service Serviços e Sistemas S.A. | 100% | 684,758 | 684,758 | 11,824,800 | 7,945,092 | 3,879,708 |

b. Changes in investments

| | Parent Company | |
|----------------------------|------------------|------------------|
| | 2026 | 2025 |
| As at January 1, | 3,947,837 | 3,423,019 |
| Equity-accounted investees | 122,955 | 146,727 |
| Capital transaction (i) | 9,558 | 14,496 |
| As at March 31, | 4,080,389 | 3,584,242 |

(i) According to the advance acquisition method, the balance refers to the distribution of dividends from subsidiaries to shareholders or minority shareholders, treated in the parent company as a capital transaction, and also adjustments in the net equity of subsidiaries identified during the validation process of the initial balances that occurs in conjunction with the allocations of the purchase price as instructed by CPC 15 (R1) / IFRS 3, such as equity valuation adjustments.

c. Changes in equity of the direct subsidiary

| Direct subsidiary | Balance as at 12/31/2025 | Capital transactions with indirect investees | Equity-accounted investees | Balance as at 03/31/2026 |
|--------------------------------------|--------------------------|--|----------------------------|--------------------------|
| Top Service Serviços e Sistemas S.A. | 3,879,708 | 9,558 | 122,995 | 4,012,261 |
| Total | 3,879,708 | 9,558 | 122,995 | 4,012,261 |

| Direct subsidiary | Balance as at 12/31/2024 | Capital transactions with indirect investees | Equity-accounted investees | Balance as at 03/31/2025 |
|--------------------------------------|--------------------------|--|----------------------------|--------------------------|
| Top Service Serviços e Sistemas S.A. | 3,354,890 | 14,496 | 146,727 | 3,516,113 |
| Total | 3,354,890 | 14,496 | 146,727 | 3,516,113 |

GPS Participações e Empreendimentos S.A.

Explanatory notes to the parent company and consolidated interim accounting information--Continued
March 31, 2026.

(In thousands of reais, unless otherwise stated)

16. Property and equipment - Consolidated

a) Breakdown of property and equipment

| | Machinery, utensils, and tools | Buildings and lands (i) | IT Equipment | Vehicles | Weapons | Leasehold improvements | Treatment equipment | Monitoring center | Property and equipment in progress | Total |
|--|--------------------------------------|----------------------------|---------------|---------------|--------------|---------------------------|------------------------|----------------------|--|----------------|
| Annual average depreciation rates | 10% | De 4 a 25% | 20% | 20% | 20% | 33% | 20% | 33% | - | - |
| Breakdown as at March 31, 2026 | | | | | | | | | | |
| Total cost | 981,149 | 42,587 | 216,624 | 361,046 | 23,332 | 87,761 | 11,990 | 58,893 | 209,418 | 1,992,800 |
| Accumulated depreciation | (605,460) | (7,871) | (151,793) | (284,021) | (19,272) | (73,314) | (9,728) | (33,899) | - | (1,185,358) |
| Net property and equipment | 375,689 | 34,716 | 64,831 | 77,025 | 4,060 | 14,447 | 2,262 | 24,994 | 209,418 | 807,442 |
| Breakdown as at December 31, 2025 | | | | | | | | | | |
| Total cost | 972,407 | 42,587 | 207,166 | 370,987 | 23,365 | 86,302 | 12,443 | 61,819 | 190,308 | 1,967,384 |
| Accumulated depreciation | (593,651) | (7,850) | (145,989) | (282,438) | (18,898) | (71,280) | (9,716) | (35,753) | - | (1,165,575) |
| Net property and equipment | 378,756 | 34,737 | 61,177 | 88,549 | 4,467 | 15,022 | 2,727 | 26,066 | 190,308 | 801,809 |

(i) Lands is not depreciated.

GPS Participações e Empreendimentos S.A.

Explanatory notes to the parent company and consolidated interim accounting information--Continued
March 31, 2026.

(In thousands of reais, unless otherwise stated)

16. Property and equipment – Consolidated--Continued

b) Changes in cost of property and equipment

| | Machinery, utensils, and tools | Buildings and land | IT equipment | Vehicles | Weapons | Leasehold improvements | Treatment equipment | Monitoring center | Property and equipment in progress (i) | Total |
|--|--------------------------------------|-----------------------|-----------------|----------------|---------------|---------------------------|------------------------|----------------------|--|------------------|
| Balance as at December 31, 2025 | 972,407 | 42,587 | 207,166 | 370,987 | 23,365 | 86,302 | 12,443 | 61,819 | 190,803 | 1,967,384 |
| Acquisitions | 17,788 | - | 9,540 | 777 | - | 510 | - | - | 28,807 | 57,422 |
| From acquired companies | - | - | 65 | - | - | - | - | - | - | 65 |
| Surplus value of fixed assets | (9,411) | - | (171) | (10,718) | (33) | (221) | (453) | (7,346) | (3,718) | (32,071) |
| Write-offs | 365 | - | 24 | - | - | 1,170 | - | 4,420 | (5,979) | - |
| Balance as at March 31, 2026 | 981,149 | 42,587 | 216,624 | 361,046 | 23,332 | 87,761 | 11,990 | 58,893 | 209,418 | 1,992,800 |
| Balance as at December 31, 2024 | 906,114 | 42,587 | 189,176 | 369,620 | 23,167 | 82,600 | 12,419 | 42,658 | 103,968 | 1,772,309 |
| Acquisitions | 25,793 | - | 3,792 | 1,239 | - | 345 | - | - | 27,911 | 59,080 |
| From acquired companies | (1,360) | - | (1,433) | 862 | - | (4,080) | - | (13) | - | (6,024) |
| Surplus value of fixed assets | 588 | - | 93 | 1,361 | - | - | - | - | - | 2,042 |
| Write-offs | (2,173) | - | (18) | (565) | (602) | - | - | - | (318) | (3,676) |
| Transfers | 2,181 | - | 33 | 12,901 | - | 217 | 379 | 6,151 | (21,862) | - |
| Balance as at March 31, 2025 | 931,143 | 42,587 | 191,643 | 385,418 | 22,565 | 79,082 | 12,798 | 48,796 | 109,699 | 1,823,731 |

(i) Within the group of property and equipment in progress, the costs related to the construction of the Group's new administrative headquarters are being activated. On March 31, 2026, this cost was R\$ 191,613 (R\$ 179,497 at December 31, 2025).

GPS Participações e Empreendimentos S.A.

Explanatory notes to the parent company and consolidated interim accounting information--Continued
March 31, 2026.

(In thousands of reais, unless otherwise stated)

16. Property and equipment – Consolidated--Continued

c) Changes in accumulated depreciation

| | Machinery, utensils, and tools | Buildings and land | IT equipment | Vehicles | Weapons | Leasehold improvements | Treatment equipment | Monitoring center | Total |
|---|--------------------------------------|-----------------------|------------------|------------------|-----------------|---------------------------|------------------------|----------------------|--------------------|
| Balance as at December 31, 2025 | (593,651) | (7,850) | (145,989) | (282,438) | (18,898) | (71,280) | (9,716) | (35,753) | (1,165,575) |
| Amortization of surplus value and fixed assets | (1,087) | - | - | (3,104) | - | - | - | - | (4,191) |
| Depreciation | (16,705) | (21) | (5,901) | (6,832) | (387) | (2,223) | (291) | (3,702) | (36,062) |
| Write-offs | 5,983 | - | 97 | 8,353 | 13 | 189 | 279 | 5,556 | 20,470 |
| Balance as at March 31, 2026 | (605,460) | (7,871) | (151,793) | (284,021) | (19,272) | (73,314) | (9,728) | (33,899) | (1,185,358) |
| Balance as at December, 2024 | (536,975) | (7,765) | (124,986) | (251,946) | (18,073) | (63,867) | (8,880) | (21,719) | (1,034,211) |
| Amortization of surplus value and fixed assets | (1,098) | - | - | (1,350) | - | - | - | - | (2,448) |
| Adjustments from acquired | 1,788 | - | 1,959 | 243 | (8) | 2,814 | - | 72 | 6,868 |
| Depreciation | (17,553) | (21) | (5,592) | (9,216) | (328) | (2,327) | (307) | (3,137) | (38,481) |
| Write-offs | 1,338 | - | 15 | 487 | 512 | - | - | - | 2,352 |
| Balance as at March 31, 2025 | (552,500) | (7,786) | (128,604) | (261,782) | (17,897) | (63,380) | (9,187) | (24,784) | (1,065,920) |

GPS Participações e Empreendimentos S.A.

Explanatory notes to the parent company and consolidated financial statements for the fiscal year--
Continued

December 31, 2025.

(In thousands of reais, unless otherwise stated)

16. Property and equipment – Consolidated--Continued

d) Assessment of the useful life of the property and equipment

The Group, considering the provisions contained in CPC 27 / IAS 16 reviews every year and, if necessary, adjusts its criteria for determining the useful life and residual value of property and equipment. As at December 31, 2025, management has not identified factors that would indicate the need for a new valuation.

e) Provision for impairment

The Group's assets are recorded at amounts that do not exceed their recoverable values, with no need for recognition of devaluation by setting up a provision for losses. In order to ensure that the assets are not accounted for at a higher value than the value recoverable from their use or disposal, the Group makes an analysis based on external and internal factors provided for in CPC 01 (R1) / IAS 36, and runs an impairment test based on the expected income (loss) at least on a yearly basis.

f) Guarantee

As at 2026 and 2025, there is no property and equipment given in guarantee for the Group's debts.

17. Right-of-use assets

| | Useful life in years (i) | Consolidated | |
|---|--------------------------|-----------------|------------|
| | | 03/31/2026 | 12/31/2025 |
| Right-of-use | 2 - 8 | 206,790 | 186,593 |
| Accumulated amortization of the right-of -use | | (98,399) | (87,393) |
| | | 108,391 | 99,200 |

(i) The useful lives applied refer to the terms for which the Group believes that it will use the assets covered by the lease agreements, observing the contractual conditions.

The Group has lease operations for the use of properties as administrative headquarters in several geographic regions of the Brazilian territory, where it provides property security, indoor logistics, maintenance and cleaning services of its customers service areas.

GPS Participações e Empreendimentos S.A.

Explanatory notes to the parent company and consolidated financial statements for the fiscal year--
Continued

December 31, 2025.

(In thousands of reais, unless otherwise stated)

17. Right-of-use assets--Continued

The Group recognizes a right-of-use asset at the lease start date. On conversion, the right-of-use asset is initially measured at cost, adjusted for any lease payments made up to that of the start date, plus any initial direct costs incurred by the Group.

The right-of-use assets are subsequently amortized using the straight-line method from the start date to the end of the lease term, unless the lease transfers ownership of the underlying asset to the lessee at the end of the lease term. In this case, the right-of-use assets will be amortized over the useful life of the underlying asset. In addition, the right-of-use assets are decreased of impairment losses, if any, and adjusted for certain remeasurements of the lease liability.

a) Changes in right-of-use assets

| | Consolidated | |
|-------------------------|---------------------|-------------|
| | 2026 | 2025 |
| As at January 1, | 99,200 | 282,830 |
| Costs additions | 20,305 | 18,024 |
| Costs write-offs (i) | - | (88,491) |
| Amortization write-off | - | 82,699 |
| Amortization | (11,114) | (19,300) |
| As at March 31, | 108,391 | 275,762 |

(i) This variation refers to the termination of a logistics warehouse lease agreement with a customer from the company Loghis.

GPS Participações e Empreendimentos S.A.

Explanatory notes to the parent company and consolidated financial statements for the fiscal year--
Continued

December 31, 2025.

(In thousands of reais, unless otherwise stated)

18. Intangible assets

a) Breakdown of intangible assets

| | Useful life | Amortization annual | Consolidated | |
|---|-------------------|------------------------|------------------|------------|
| | | | 03/31/2026 | 12/31/2025 |
| Acquisition costs | | | | |
| Goodwill generated in stock mergers | Undefined | - | 66,970 | 66,970 |
| Goodwill operations from acquired companies | Undefined | - | 2,516,742 | 2,517,029 |
| Customers portfolio | Defined | From 6% to 55% | 1,308,318 | 1,311,024 |
| Brands | Defined/undefined | From 3% to 100% | 524,698 | 524,919 |
| Surplus value of softwares | Defined | Up to 20% | 11,691 | 12,513 |
| Non-compete agreement | Defined | Up to 20% | 24,038 | 24,038 |
| Provision for surplus value and goodwill | Undefined | - | 1,158 | 1,158 |
| Goodwill, customers portfolio, brands, surplus value of software and non-compete agreement | | | 4,453,615 | 4,457,651 |
| Softwares from third parties | Defined | Up to 20% | 118,919 | 115,084 |
| Signing bonus – from acquired companies | Defined | Up to 15% | 24,295 | 23,046 |
| Franchising – from acquired companies | Defined | Up to 20% | 23,664 | 23,664 |
| Goodwill and surplus value – from acquired companies | Defined | | 18,050 | 18,050 |
| Others | Defined | Up to 20% | 642 | 632 |
| | | | 185,570 | 180,476 |
| Total costs | | | 4,639,185 | 4,638,127 |
| Accumulated amortization | | | | |
| Softwares | - | - | (81,458) | (77,142) |
| Customers portfolio, brands, non-compete agreement and softwares | - | - | (802,496) | (757,008) |
| Amortization of goodwill and surplus value – from acquired companies | - | - | (6,809) | (6,618) |
| Amortization of signing bonus – from acquired companies | - | - | (18,423) | (17,701) |
| Amortization of franchising– from acquired companies | - | - | (18,265) | (17,342) |
| Others | - | - | (531) | (530) |
| Total accumulated amortization | | | (927,981) | (876,340) |
| Net intangible assets | | | 3,711,204 | 3,761,786 |

GPS Participações e Empreendimentos S.A.

Explanatory notes to the parent company and consolidated interim accounting information--Continuation
March 31, 2026.

(Balance in thousands of reais, except as otherwise indicated)

18. Intangible assets--Continued

b) Changes in cost

| | Surplus value | | | | | | | | | | Goodwill and surplus value from acquired companies | Provision of surplus value and goodwill | Total |
|--|-------------------------|-----------|---------------------|---------|-----------------------|-----------|-----------|---------------|-------------|--------|--|---|-----------|
| | Incorporation of shares | Goodwill | Customers portfolio | Brands | Non-compete agreement | Softwares | Softwares | Signing Bonus | Franchising | Others | | | |
| Balance as at December 31, 2025 | 66,970 | 2,517,029 | 1,311,024 | 524,919 | 24,038 | 12,513 | 115,084 | 23,046 | 23,664 | 18,050 | 632 | 1,158 | 4,638,127 |
| Nutricar | - | 1,684 | (1,211) | (473) | - | - | - | - | - | - | - | - | - |
| Vale Presente | - | 194 | 45 | - | - | (945) | - | - | - | - | - | - | (706) |
| TAGG | - | (2,235) | (1,540) | - | - | - | - | - | - | - | - | - | (3,775) |
| Vale Consignado | - | 70 | - | 252 | - | 123 | - | - | - | - | - | - | 445 |
| Business combination effect | - | (287) | (2,706) | (221) | - | (822) | - | - | - | - | - | - | (4,036) |
| Other additions | - | - | - | - | - | - | 5,092 | 1,248 | - | - | 10 | - | 6,350 |
| Other write-offs | - | - | - | - | - | - | (1,257) | - | - | - | - | - | (1,257) |
| Balance as at March 31, 2026 | 66,970 | 2,516,742 | 1,308,318 | 524,698 | 24,038 | 11,691 | 118,919 | 24,295 | 23,664 | 18,050 | 642 | 1,158 | 4,639,185 |
| | Incorporation of shares | Goodwill | Customers portfolio | Brands | Non-compete agreement | Softwares | Softwares | Signing Bonus | Franchising | Others | Provision of surplus value and goodwill | Total | |
| Balance as at December 31, 2024 | 66,970 | 2,421,374 | 1,249,115 | 520,416 | 24,038 | 12,600 | 86,326 | 21,467 | 23,664 | 721 | 1,158 | 4,427,849 | |
| Marfood | - | (207) | (1,835) | - | - | - | - | - | - | - | - | (2,042) | |
| GR | - | 14,707 | 1,606 | - | - | - | - | 861 | - | - | - | 17,174 | |
| Business combination effect | - | 14,500 | (229) | - | - | - | - | 861 | - | - | - | 15,132 | |
| Other write-offs | - | - | - | - | - | - | (4,157) | - | - | - | - | (4,157) | |
| Balance as at March 31, 2025 | 66,970 | 2,435,874 | 1,248,886 | 520,416 | 24,038 | 12,600 | 82,169 | 22,328 | 23,664 | 721 | 1,158 | 4,438,824 | |

GPS Participações e Empreendimentos S.A.

Explanatory notes to the parent company and consolidated interim accounting information--Continuation
March 31, 2026.

(Balance in thousands of reais, except as otherwise indicated)

18. Intangible assets--Continued

(i) These changes refer to adjustments in the statement of financial position of the companies acquired in the previous year, which were within the measurement period, as instructed in CPC 15 (R1) / IFRS 3, and which underwent evaluation and measurement of capital gain allocation in the year following the acquisition.

c) Changes in accumulated amortization

(ii) These changes refer to adjustments in the statement of financial position of the companies acquired in the previous year, which were within the measurement period, as instructed in CPC 15 (R1) / IFRS 3, and which underwent evaluation and measurement of capital gain allocation in the year following the acquisition.

| | Customers portfolio | Brands | Non- compete agreement | Surplus value of software | Softwares | Signing Bonus | Franchising | Surplus value from acquired companies | Others | Total |
|--------------------------------|------------------------|------------------|------------------------------|---------------------------------|-----------------|------------------|-----------------|--|--------------|------------------|
| As at December 31, 2025 | (578,530) | (146,360) | (29,519) | (2,598) | (77,142) | (17,701) | (17,342) | (6,618) | (530) | (876,340) |
| Amortization | (42,518) | (2,579) | - | (391) | (3,675) | (164) | (691) | (191) | - | (58,823) |
| From acquired companies | - | - | - | - | - | (558) | (232) | - | - | (790) |
| Ranking adjustment (i) | - | (8,615) | 8,615 | - | - | - | - | - | - | 8,615 |
| Write-offs | - | - | - | - | (641) | - | - | - | - | (641) |
| As at March 31, 2026 | (621,048) | (157,554) | (20,905) | (2,989) | (81,458) | (18,423) | (18,265) | (6,809) | (530) | (927,981) |

| | Customers portfolio | Brands | Non- compete agreement | Surplus value of software | Softwares | Signing Bonus | Franchising | Others | Total |
|--------------------------------|------------------------|------------------|------------------------------|---------------------------------|-----------------|------------------|-----------------|--------------|------------------|
| As at December 31, 2024 | (456,719) | (102,932) | (21,744) | - | (61,459) | (14,794) | (13,651) | (530) | (671,829) |
| Amortization | (31,620) | (10,675) | (3,289) | (602) | (1,566) | (724) | (922) | - | (49,398) |
| Write-offs | - | - | - | - | 4,928 | - | - | - | 4,928 |
| As at March 31, 2025 | (488,339) | (113,607) | (25,033) | (602) | (58,097) | (15,518) | (14,573) | (530) | (716,299) |

(i) Correction of accounting classification due to entries of an incorrect nature..

GPS Participações e Empreendimentos S.A.

Explanatory notes to the parent company and consolidated interim accounting information--
Continuation

March 31, 2026.

(Balance in thousands of reais, except as otherwise indicated)

19. Trade payables

| | Parent Company | | Consolidated | |
|---------------------------|----------------|------------|----------------|----------------|
| | 03/31/2026 | 12/31/2025 | 03/31/2026 | 12/31/2025 |
| Trade payables | 18 | - | 380,842 | 375,726 |
| Drawn risk operations (a) | - | - | 83,714 | 79,358 |
| Total | 18 | - | 464,556 | 455,084 |

(a) Balances arising from the acquisition of the GRSA Group. The Group participates in a supplier financing agreement under which its suppliers can opt to receive advance payment of their invoices from a bank. Under the agreement, the bank agrees to pay the amounts due to the participating suppliers in respect of invoices owed by the Group and the Group reimburses the bank at a later date. The main purpose of this agreement is to facilitate the efficient processing of payments and to provide willing suppliers with early payment terms compared to the payment due date of the related invoice. The Group did not derecognize the original trade payables related to the agreement because no legal release was obtained nor was the original liability substantially modified upon entering into the agreement. All amounts payable under the agreement are classified as current at March 31, 2026. Payments to the bank are included in operating cash flows because they continue to form part of the Group's operating cycle and their primary nature remains - i.e. payments for the purchase of goods and services. As at March 31, 2026, there was an amount of R\$ 83,714 in prepayments.

Accounts payable to suppliers do not incur interest and are generally settled by the Group within 58 days, including those accounts payable that are included in the supplier financing agreement (risk drawn).

All forward suppliers subject to the financing agreement, but who have not yet exercised the right to anticipate receipt are included in the line of suppliers, as shown in the table above.

| | Consolidated | |
|---|--------------|------------|
| | 03/31/2026 | 12/31/2025 |
| Trade payables party to a trade payable financing agreement | 51,287 | 60,199 |
| Trade payables who have received payments | 83,714 | 79,358 |

There was no significant non-cash change in the accounting value of trade payables included in the group's trade payable financing agreement.

GPS Participações e Empreendimentos S.A.

Explanatory notes to the parent company and consolidated interim accounting information--
Continuation

March 31, 2026.

(Balance in thousands of reais, except as otherwise indicated)

20. Loans

a) Breakdown of balances

| Credit facilities used | Annual interest rate | Currency | Consolidated | |
|------------------------------|-------------------------|----------|----------------|----------------|
| | | | 03/31/2026 | 12/31/2025 |
| Working capital | Above to CDI + 2.5% | BRL | - | 2,958 |
| Working capital (i) | Prefixed 5.02% to 6.50% | USD | 749,296 | 787,595 |
| Transaction costs | | | (3,886) | (4,082) |
| Total | | | 745,410 | 786,471 |
| Debt | | | 42,793 | 33,927 |
| Costs incurred with issuance | | | (863) | (842) |
| Current | | | 41,930 | 33,085 |
| Debt | | | 706,503 | 756,626 |
| Costs incurred with issuance | | | (3,023) | (3,240) |
| Non-current | | | 703,480 | 753,386 |

- (i) The Group has loan s operations in foreign currency denominated in US\$ (US Dollar), but with swap in amount consistent with the estimated future cash flow, eliminating the foreign currency variation and converting the entire operation to 100% of the Interbank Deposit Certificate (CDI) rate, plus interest of 1.40% to 1.90% per year, in compliance with risk management criteria. See note nº 31 (b).

The amounts recorded in non-current liabilities as at March 31, 2026 present the following amortization schedules until 2031:

| Maturity | 03/31/2026 |
|--------------|----------------|
| 2027 | 51,721 |
| 2028 | 163,134 |
| 2029 | 235,840 |
| 2030 | 146,176 |
| 2031 | 109,632 |
| Total | 706,503 |

Guarantees

The balances of working capital loans are subject to the financial charges mentioned in the table and are substantially guaranteed by fiduciary assignments of receivables with simple domicile without balance withholding.

The commercial notes are guaranteed universally by the Company.

GPS Participações e Empreendimentos S.A.

Explanatory notes to the parent company and consolidated interim accounting information--
Continuation

March 31, 2026.

(Balance in thousands of reais, except as otherwise indicated)

20. Loans--Continued

b) Changes in balance

| | Consolidated | |
|--|---------------------|-------------|
| | 2026 | 2025 |
| As at January 1, | 786,471 | 1,092,207 |
| Provisioned exchange variation | (38,084) | (60,955) |
| Appropriation of costs incurred with issuance of debenture | 196 | 174 |
| Provisioned interest and charges | 11,198 | 19,378 |
| Payments | | |
| Principal | (2,959) | (23,480) |
| Interest paid | (11,412) | (22,321) |
| As at March 31, | 745,410 | 1,005,003 |

c) Restrictive contractual clauses in loans (covenants)

The Group holds secured bank loans that, according to the terms of the agreement, will be repaid in installments over the next six years and total the outstanding balance of R\$ 749,296 (R\$787,596 in 2025). All contracts contain covenants that are monitored on a timely basis and stipulate that, at the end of each fiscal year, the Group's net debt must be less than or equal to a multiple ranging from 2.5 to 3.5 times its EBITDA for that same fiscal year; it should be noted that, in cases where the net debt limit is set at 2.5 times, in the event of operational leverage demonstrably generated by acquisitions in a given fiscal year, the financial ratio corresponding exclusively to that fiscal year must be less than or equal to 3.5 times its EBITDA. The agreements also include non-financial covenants, which have been fully complied with by the Group.

21. Debentures

| | Consolidated | |
|--|---------------------|-------------------|
| | 03/31/2026 | 12/31/2025 |
| Current liabilities | | |
| Issuance of guaranteed debt securities | | 188,297 |
| Issuance transaction costs | | (10,664) |
| | | 177,633 |
| Non-current liabilities | | |
| Issuance of guaranteed debt securities | | 5,300,000 |
| Issuance transaction costs | | (43,115) |
| | | 5,256,885 |
| Total | | 5,434,518 |

GPS Participações e Empreendimentos S.A.

Explanatory notes to the parent company and consolidated interim accounting information--
Continuation

March 31, 2026.

(Balance in thousands of reais, except as otherwise indicated)

21. Debentures--Continued

In November 2019, the Group, through its subsidiary Top Service Serviços e Sistemas S.A., carried out the first issuance of private debt securities, in the form of simple debentures, non-convertible into shares, of the security interest type, with additional personal guarantee, in a single series, for public distribution, with limited distribution efforts in accordance with of CVM instruction n° 476 and other legal and regulatory provisions, being, therefore, in accordance with article 6 of CVM Instruction n° 476/2009, automatically exempted from the distribution register covered by Article 19 of Law n° 6385/76, The offer is registered with Anbima - Brazilian Association of Financial and Capital Markets Entities under Chapter VIII of the Anbima Code. The debentures were registered with unit par value of R\$ 1,00, for the issued and traded amount of R\$ 500,000 (five hundred thousand) debentures, with the transaction amounting to R\$ 500,000.

The unit par value of each series shall be remunerated quarterly at 100% of the Interbank Deposit Certificate (CDI) + 1.60% p.a.

In December 2021, through its subsidiary Top Service Serviços e Sistemas S.A., carried out the third issuance of private debt securities, in the form of simple debentures, non-convertible into shares, of the security interest type, with additional personal guarantee, in a single series, for public distribution, with limited distribution efforts in accordance with of CVM instruction n° 476 and other legal and regulatory provisions, being, therefore, in accordance with article 6 of CVM Instruction n° 476 automatically exempted from the distribution register covered by Article 19 of Law n° 6,385/76. The offer is registered with Anbima - Brazilian Association of Financial and Capital Markets Entities under Chapter VIII of the Anbima Code. The debentures were registered with unit par value of R\$ 1,00, for the issued and traded amount of R\$ 750,000 (seven hundred and fifty thousand) debentures, with the transaction amounting to R\$ 750,000.

The unit par value of each series shall be remunerated quarterly at 100% of the Interbank Deposit Certificate (CDI) + 2.15% p.a.

In December 2022, through its subsidiary Top Service Serviços e Sistemas S.A., carried out the second issuance of private debt securities, in the form of simple debentures, non-convertible into shares, of the security interest type, with additional personal guarantee, in a single series, for public distribution, with limited distribution efforts in accordance with of CVM instruction n° 476 and other legal and regulatory provisions, being, therefore, in accordance with article 6 of CVM Instruction n° 476, automatically exempted from the distribution register covered by Article 19 of Law n° 6,385/76, The offer is registered with Anbima - Brazilian Association of Financial and Capital Markets Entities under Chapter VIII of the Anbima Code. The debentures were registered with a unit par value of R\$ 1,00, for the issued and traded amount of 1,500,000 (one million and five hundred thousand) debentures, with the transaction amounting to R\$ 1,500,000.

GPS Participações e Empreendimentos S.A.

Explanatory notes to the parent company and consolidated interim accounting information--
Continuation

March 31, 2026.

(Balance in thousands of reais, except as otherwise indicated)

21. Debentures--Continued

The unit par value of each series shall be remunerated quarterly at 100% of the Interbank Deposit Certificate (CDI) + 2.15% p.a.

In June 2024, the Group, through its subsidiary In Haus Industrial e Serviços de Logística S.A., carried out the first issuance of private debt securities, constituted in the form of simple debentures not convertible into shares, unsecured, with additional personal guarantee, in a single series, for public distribution, under the rite of automatic registration, pursuant to CVM Resolution No. 160. The offering is registered with Anbima - Brazilian Association of Financial and Capital Markets Entities under the terms of articles 15 and 16 of the Rules and Procedures for Public Offerings, and under the terms of article 2, item VI, article 9 and article 19 of the Anbima Code. The debentures were booked with a unit face value of R\$ 1, an amount issued and negotiated of 1,750,000 (one million, seven hundred and fifty thousand) debentures and an amount of the operation in the amount of R\$ 1,750,000.

The unit par value of each series shall be remunerated quarterly at 100% of the Interbank Deposit Certificate (CDI) + 1.90% p.a.

In October 2025, the Group, through its subsidiary Top Service Serviços e Sistemas S.A., carried out its fourth issuance of private debt securities, in the form of simple debentures not convertible into shares, of the unsecured type, with additional surety guarantee, in two (2) series, for public distribution, with restricted distribution efforts under the terms of CVM Instruction No. 160 and other legal and regulatory provisions, and therefore, under the terms of Article 6 of CVM Instruction No. 476, automatically exempt from the distribution registration referred to in Article 19 of Law No. 6,385/76. The offering is registered with Anbima - Brazilian Association of Financial and Capital Market Entities under the terms of Chapter VIII of the Anbima Code. The debentures were registered with a nominal value of R\$1 each, with 3,100,000 (three million one hundred thousand) debentures issued and traded, and the transaction amounting to R\$3,100,000. Of these, 2,400,000 (two million four hundred thousand) debentures were from the first series and 700,000 (seven hundred thousand) debentures were from the second series. The net proceeds obtained by the issuer for the fourth issue were used to settle three debentures from previous issues (first, second, and third issues), with a total settlement amount of R\$2,188,274.

The nominal value of first series shall be remunerated quarterly at 100% of the Interbank Deposit Certificate (CDI) + 1.75% p.a. And the nominal value of second series shall be remunerated quarterly at 100% of the Interbank Deposit Certificate (CDI) + 1.45% p.a.

GPS Participações e Empreendimentos S.A.

Explanatory notes to the parent company and consolidated interim accounting information--
Continuation

March 31, 2026.

(Balance in thousands of reais, except as otherwise indicated)

21. Debentures--Continued

Also in October 2025, the Group, through its subsidiary Top Service Serviços e Sistemas S.A., carried out the fifth issuance of private debt securities, in the form of simple debentures not convertible into shares, of the unsecured type, with additional surety guarantee, in a single series, for public distribution, with restricted distribution efforts under the terms of CVM Instruction No. 160 and other legal and regulatory provisions, and therefore, under the terms of Article 6 of CVM Instruction No. 476, automatically exempt from the distribution registration referred to in Article 19 of Law No. 6,385/76. The offering is registered with Anbima - Brazilian Association of Financial and Capital Market Entities under the terms of Chapter VIII of the Anbima Code. The debentures were registered with a nominal value of R\$1 each, with 450,000 (four hundred and fifty thousand) debentures issued and traded, and the transaction amounting to R\$450,000.

The unit par value of each series shall be remunerated quarterly at 100% of the Interbank Deposit Certificate (CDI) + 1.25% p.a.

a) Terms and debt repayment schedule

The remuneration shall be paid, without prejudice to payments as a result of early maturity, and the optional early redemption and the offer of full early redemption of the Debentures, pursuant to the deed of Issuance. The balance of the nominal unit value of the first and second issuance debentures will be amortized, in 20 (twenty) quarterly and successive installments, from the eighth quarter of grace, while the third issuance is 16 successive quarterly installments from the 12 grace quarters, The net resources obtained by the Group with the issuance will be used for cash reinforcement.

The debentures will have a fiduciary guarantee under the terms of article 822 of Law nº 10,406/2002. The Company provides sureties in favor of the debenture holders, The debentures of the second and third issuance are only secured by GPS Participações e Empreendimentos S.A. in favor of debenture holders.

GPS Participações e Empreendimentos S.A.

Explanatory notes to the parent company and consolidated interim accounting information--Continuation
March 31, 2026.

(Balance in thousands of reais, except as otherwise indicated)

21. Debentures--Continued

a) Terms and debt repayment schedule--Continued

The table below highlights the characteristics defined for the first, second, third, fourth and fifth issuance carried out:

| Issuance | Issuer | Series | Beginning | Maturity | DI + spread p.a. | Number of securities | Unit par value | Total amount issued | Position on 03/31/2026 |
|-----------------|---------------|---------------|------------------|-----------------|-------------------------|-----------------------------|-----------------------|----------------------------|-------------------------------|
| First | In Haus | Unique | 06/27/2024 | 06/25/2031 | 16.55% | 1,750,000 | 1 | 1,750,000 | 1,799,986 |
| Fourth | Top | First | 10/03/2025 | 10/25/2032 | 16.40% | 2,400,000 | 1 | 2,400,000 | 2,467,903 |
| Fifth | Top | Second | 10/03/2025 | 10/25/2032 | 16.10% | 700,000 | 1 | 700,000 | 719,426 |
| Fifth | Top | Unique | 10/08/2025 | 10/25/2032 | 15.90% | 450,000 | 1 | 450,000 | 462,325 |
| Total | | | | | | 5,300,000 | 1 | 5,300,000 | 5,449,640 |

| Issuance | Issuer | Series | Beginning | Maturity | DI + spread p.a. | Number of securities | Unit par value | Total amount issued | Position on 12/31/2025 |
|-----------------|---------------|---------------|------------------|-----------------|-------------------------|-----------------------------|-----------------------|----------------------------|-------------------------------|
| First | Top | Unique | 11/20/2019 | 10/25/2026 | 13.75% | 1,750,000 | 1 | 1,750,000 | 1,801,113 |
| Second | Top | Unique | 12/27/2021 | 10/25/2028 | 14.30% | 2,400,000 | 1 | 2,400,000 | 2,494,052 |
| Third | Top | Unique | 12/28/2022 | 10/18/2029 | 14.30% | 700,000 | 1 | 700,000 | 726,904 |
| First | In Haus | Unique | 06/27/2024 | 06/25/2031 | 14.05% | 450,000 | 1 | 450,000 | 466,228 |
| Total | | | | | | 5,300,000 | 1 | 5,300,000 | 5,488,297 |

GPS Participações e Empreendimentos S.A.

Explanatory notes to the parent company and consolidated interim accounting information--
Continuation

March 31, 2026.

(Balance in thousands of reais, except as otherwise indicated)

21. Debentures--Continued

a) Terms and debt repayment schedule--Continued

| <u>Maturity</u> | <u>03/31/2026</u> |
|-----------------|-------------------------|
| 2027 | 375,000 |
| 2028 | 773,076 |
| 2029 | 1,592,307 |
| 2030 | 1,467,309 |
| 2031 | 1,092,308 |
| Total | <u>5,300,000</u> |

b) Restrictive contractual clauses (covenants)

The deed of debentures contains covenants, which are monitored in a timely manner and establish that at the end of each fiscal year, the amount of net financial debt divided by EBITDA for the respective year must be less than or equal to 2.5 times, observing that, in case of operational leverage proven generated by acquisitions in a given fiscal year, the financial index corresponding to the same fiscal year, should be less than or equal to 3.5 times. The agreements also include non-financial covenants, which have been fully complied with by the Group.

c) Changes in balances

| | <u>Consolidated</u> | |
|--|-------------------------|------------------|
| | <u>2026</u> | <u>2025</u> |
| As at January 1, | 5,434,518 | 4,115,085 |
| Settlement of cost incurred with issuance of debenture | 2,590 | 2,437 |
| Provisioned interest and charges | 203,816 | 137,619 |
| Payments | | |
| Principal | - | (62,500) |
| Interest | (242,473) | (130,534) |
| As at March 31, | <u>5,398,451</u> | <u>4,062,107</u> |

GPS Participações e Empreendimentos S.A.

Explanatory notes to the parent company and consolidated interim accounting information--
Continuation

March 31, 2026.

(Balance in thousands of reais, except as otherwise indicated)

22. Leases payable

The Group has lease operations for the use of properties as administrative headquarters in several geographic regions of the Brazilian territory, where it provides property security, maintenance and cleaning services of its customers' service areas.

| | Consolidated | |
|--------------------------------|----------------|----------------|
| | 03/31/2026 | 12/31/2025 |
| Current liabilities | | |
| Leases payable | 43,175 | 40,982 |
| Interest to be allocated | (6,990) | (4,899) |
| | <u>36,185</u> | <u>36,083</u> |
| Non-current liabilities | | |
| Leases payable | 102,556 | 81,254 |
| Interest to be allocated | (17,312) | (6,497) |
| | <u>85,244</u> | <u>74,757</u> |
| Total | <u>121,429</u> | <u>110,840</u> |

The lease payable is initially measured at the present value of lease payments that are not made on the start date of each contract, discounted at the interest rate implicit in the lease or, if that rate cannot be determined immediately, at the Group's incremental loan rate. Generally, the Group uses its incremental loan rate as a discount rate.

a) Assumptions for obtaining the incremental rate

The Group determines its incremental rate on leases by obtaining interest rates projected and disclosed by B3, which consider the relationship between the SELIC and DI rates and external sources of financing, and by making some adjustments to reflect the terms of the agreement and the type of asset leased.

| | Incremental annual rate % | 03/31/2026 | | Incremental annual rate % | 12/31/2025 | |
|---|---------------------------------|----------------|-------------------|---------------------------------|----------------|-------------------|
| | | Par value | Carrying value | | Par value | Carrying value |
| Leases payable by right-of- use assets | 6.1 | <u>145,731</u> | <u>145,731</u> | 17.06 | <u>122,236</u> | <u>122,236</u> |
| Total (i) | | <u>145,731</u> | <u>145,731</u> | | <u>122,236</u> | <u>122,236</u> |

(i) The amounts are increased by interest incurred in the fiscal year ended.

GPS Participações e Empreendimentos S.A.

Explanatory notes to the parent company and consolidated interim accounting information--
Continuation

March 31, 2026.

(Balance in thousands of reais, except as otherwise indicated)

22. Leases payable--Continued

b) Amortization schedule for lease liabilities

The distribution by maturity is shown below:

| Consolidated | 03/31/2026 | | |
|------------------------|-------------------------------|-----------------|---|
| | Minimum future lease payments | Interests | Present value of minimum lease payments |
| Under a year | 43,175 | (6,990) | 36,185 |
| From one to five years | 59,932 | (4,986) | 54,946 |
| More than five years | 42,624 | (12,326) | 30,298 |
| Total | 145,731 | (24,302) | 121,429 |

c) Changes in lease liabilities

| | 2026 | 2025 |
|-------------------------|----------------|----------|
| As at January 1, | 110,840 | 304,711 |
| Additions | 20,305 | 18,024 |
| Appropriate interest | 2,103 | 4,514 |
| Payments | (11,819) | (20,916) |
| Write-offs (i) | - | (5,792) |
| As at March 31, | 121,429 | 300,541 |

(i) This variation refers to the termination of a logistics warehouse lease agreement with a customer from the company Loghis.

23. Payroll and social charges

| | Consolidated | |
|--|------------------|------------------|
| | 03/31/2026 | 12/31/2025 |
| Salaries and wages | 356,505 | 343,995 |
| Social charges | 292,635 | 282,465 |
| Provision for vacation and social charges | 709,972 | 687,462 |
| Provision for 13 th salary and social charges | 145,858 | - |
| Provision for bonus (a) | 22,618 | 142,332 |
| Total | 1,527,589 | 1,456,253 |

(a) The changes of the provision for bonuses can be presented as follows:

| | 2026 | 2025 |
|------------------------------------|----------------|-----------|
| As at January 1, | 142,332 | 151,366 |
| Provision from acquired companies | - | (1,029) |
| Write-off of provision for payment | (142,332) | (138,908) |
| Constitution of the provision | 22,618 | 37,034 |
| As at March 31, (i) | 22,618 | 48,643 |

(i) The amount of the provision for bonus is presented net of pro-labore's advance at March 31, 2026 with no balance (R\$ 4,009 at December 31, 2025).

GPS Participações e Empreendimentos S.A.

Explanatory notes to the parent company and consolidated interim accounting information--Continuation
March 31, 2026.

(Balance in thousands of reais, except as otherwise indicated)

24. Income tax and social contribution

a) Breakdown of current and deferred tax credits

The parent company and certain subsidiaries present the following balances to be offset, deducted or added in the calculation basis of future taxable income to be assessed based on taxable income. Additionally, there are differences to be deducted in future fiscal years, as indicated below:

| Note | Consolidated | | | | | | |
|---|--------------|-------------------|--|-------------|-------------------|--|--------|
| | 03/31/2026 | | | 12/31/2024 | | | |
| | Total basis | Calculation basis | Basis of deferred income not established | Total basis | Calculation basis | Basis of deferred income not established | |
| Credits to be offset with future taxable income: | | | | | | | |
| Tax losses and negative basis of social contribution | 459,411 | 459,411 | - | 430,141 | 430,141 | - | |
| Business combinations effects: | | | | | | | |
| Goodwill portion amortized for tax purpose on future profitability | (567,405) | (567,405) | - | (544,617) | (544,617) | - | |
| Accounting amortization of surplus value allocation with defined useful life prior to Law nº 11638/07 | 5,007 | 5,007 | - | 5,007 | 5,007 | - | |
| Amortization of surplus value allocation with defined useful life | 89,101 | 89,101 | - | 92,655 | 92,655 | - | |
| Amortization of customers portfolio, brands, non-compete agreement, and property and equipment | 546,143 | 546,143 | - | 531,923 | 531,923 | - | |
| Adjustment to fair value - acquisition debt | (13,346) | (13,346) | - | 14,817 | 14,817 | - | |
| Temporary differences: | | | | | | | |
| Constitution of provision for expected loss of services billed and to be billed | 9 | 166,694 | 155,692 | 11,002 | 129,341 | 119,429 | 9,912 |
| Constitution of provision for credit loss from contractual withholding | 9 | 2,569 | 2,569 | - | 2,569 | 2,569 | - |
| Provision for labor agreement or execution | 27(a) | 300,958 | 280,876 | 20,082 | 311,222 | 289,663 | 21,559 |
| Provision for tax agreement or execution (ii) | 27(a) | 1,293,459 | 1,292,510 | 949 | 1,256,236 | 1,255,290 | 946 |
| Provision for civil agreement or execution | 27(a) | 69,436 | 65,129 | 4,307 | 69,211 | 65,138 | 4,073 |
| Selic indebtedness on IRPJ and CSLL update | 11 | (17,562) | (17,339) | (223) | (17,562) | (17,339) | (223) |
| Provision for variable remuneration | 23 | 22,618 | 21,895 | 723 | 142,332 | 136,421 | 5,911 |
| Derivative instruments - unrealized swap | 31(b) | 14,012 | 14,012 | - | (330) | (330) | - |
| Sub judice taxes | 27(b) | 367,893 | 351,744 | 16,149 | 359,838 | 350,953 | 8,885 |
| Other temporary differences (i) | | (103,043) | (133,913) | 30,870 | (113,333) | (136,396) | 23,063 |
| Calculation basis | | 2,635,945 | 2,552,086 | 83,859 | 2,669,450 | 2,595,324 | 74,126 |
| Deferred income tax and social contribution assets (34%) | | | 867,709 | | | 882,410 | - |
| Total deferred tax assets | | | 1,112,052 | | | 1,119,958 | - |
| Total deferred tax liabilities | | | (244,343) | | | (237,548) | - |
| Net deferred tax assets | | | 867,709 | | | 882,410 | - |

(i) Refers to the provision of undelivered invoices, depreciation variation, and provision of tax credits

(ii) For Perse balances, there is recognition of IRPJ and CSLL, which are not deductible temporary differences and, therefore, are not the basis for calculating Deferred Income and social contribution taxes.

GPS Participações e Empreendimentos S.A.

Explanatory notes to the parent company and consolidated interim accounting information--Continuation
March 31, 2026.

(Balance in thousands of reais, except as otherwise indicated)

27. Income and social contribution taxes--Continued

a) Breakdown of current and deferred tax credits--Continued

The tax loss and the negative calculation basis of the social contribution do not have limitation periods, and their offsetting is limited to 30% of the calculation bases to be determined in each future base year.

Deferred tax liabilities refer to the tax amortization of future profitability goodwill related to merged subsidiaries and will only be realized in the event of investment disposal or write-off due to impairment.

b) Changes in deferred tax assets and liabilities balances (Consolidated)

| | Net Balance as at January 1, 2026 | Recognized in statement of profit or loss | Recognized in equity | Adjustments acquired | Balance as at March 31, 2026 | | |
|---|---|---|-------------------------|-------------------------|------------------------------|------------------------|-----------------------------|
| | | | | | Net debt | Deferred tax assets | Deferred tax liabilities |
| Credits to be offset with future taxable income: | | | | | | | |
| Tax losses and negative basis of social contribution | 146,248 | 9,952 | - | - | 156,200 | 156,200 | - |
| Business combination effects: | | | | | | | |
| Goodwill portion amortized on future profitability | (185,169) | (7,749) | - | - | (192,918) | - | (192,918) |
| Accounting amortization of surplus value allocation with defined useful life prior to Law nº 11638/07 | 1,702 | - | - | - | 1,702 | 1,702 | - |
| Amortization of surplus value allocation with defined useful life | 31,503 | (1,208) | - | - | 30,295 | 30,295 | - |
| Amortization of customers portfolio, brands, non-compete agreement and property and equipment | 180,854 | 4,835 | - | - | 185,689 | 185,689 | - |
| Adjustment to fair value - acquisition debt | 5,038 | - | (9,575) | - | (4,537) | (4,537) | - |
| Temporary differences: | | | | | | | |
| Provision for expected loss of services billed and to be billed | 40,606 | 12,282 | - | 47 | 52,935 | 52,935 | - |
| Constitution of provision for credit loss from contractual withholding | 873 | - | - | - | 873 | 873 | - |
| Provision for labor agreement or execution | 98,485 | (2,988) | - | - | 95,497 | 95,497 | - |
| Provision for tax agreement or execution | 426,798 | 12,656 | - | - | 439,454 | 439,454 | - |
| Provision for civil agreement or execution | 22,147 | (2) | - | - | 22,145 | 22,145 | - |
| Selic indebtedness on IRPJ and CSLL update | (5,895) | - | - | - | (5,895) | - | (5,895) |
| Provision for variable remuneration | 46,383 | (38,939) | - | - | 7,444 | 7,444 | - |
| Derivative instruments - unrealized swap | (113) | 222 | 4,652 | - | 4,761 | 4,761 | - |
| Sub <i>judice</i> taxes | 119,325 | 269 | - | - | 119,594 | 119,594 | - |
| Other temporary differences (i) | (46,375) | (9) | - | 853 | (45,530) | - | (45,530) |
| Assets (liabilities) net taxes | 882,410 | (10,679) | (4,923) | 900 | 867,709 | 1,112,052 | (244,343) |

(i) Refers to the provision for unposted invoices and depreciation difference of property and equipment.

GPS Participações e Empreendimentos S.A.

Explanatory notes to the parent company and consolidated interim accounting information--Continuation
March 31, 2026.

(Balance in thousands of reais, except as otherwise indicated)

27. Income tax and social contribution--Continued

b) Changes in deferred tax assets and liabilities balances (Consolidated)--Continued

| | Net Balance as at January 1, 2025 | Recognized in statement of profit or loss | Recognized in equity | Adjustments acquired | Others | Balance as at March 31, 2025 | | |
|---|---|---|----------------------|-------------------------|----------------|------------------------------|------------------------|-----------------------------|
| | | | | | | Net debt | Deferred tax assets | Deferred tax liabilities |
| Credits to be offset with future taxable income: | | | | | | | | |
| Tax losses and negative basis of social contribution | 86,651 | 4,985 | - | - | - | 91,636 | 91,636 | - |
| Business combination effects: | | | | | | | | |
| Goodwill portion amortized on future profitability | (152,755) | (9,264) | - | - | - | (162,019) | - | (162,019) |
| Accounting amortization of surplus value allocation with defined useful life prior to Law nº 11638/07 | 1,702 | - | - | - | - | 1,702 | 1,702 | - |
| Amortization of surplus value allocation with defined useful life | 36,298 | (1,209) | - | - | - | 35,089 | 35,089 | - |
| Amortization of customers portfolio, brands, non-compete agreement and property and equipment | 141,214 | 11,877 | - | - | - | 153,091 | 153,091 | - |
| Adjustment to fair value - acquisition debt | 19,317 | - | 1,665 | - | - | 20,982 | 20,982 | - |
| Temporary differences: | | | | | | | | |
| Provision for expected loss of services billed and to be billed | 38,068 | 15,720 | - | - | - | 53,788 | 53,788 | - |
| Constitution of provision for credit loss from contractual withholding | 873 | - | - | - | - | 873 | 873 | - |
| Provision for labor agreement or execution | 91,013 | 940 | - | - | - | 91,953 | 91,953 | - |
| Provision for tax agreement or execution | 395,793 | 7,004 | - | 4,613 | - | 407,410 | 407,410 | - |
| Provision for civil agreement or execution | 18,413 | 1,588 | - | - | - | 20,001 | 20,001 | - |
| Grabber indemnity assets | (2,091) | - | - | - | - | (2,091) | - | (2,091) |
| Income tax and social contribution credit arising from the Selic update on tax overpayments | (5,549) | - | - | - | - | (5,549) | - | (5,549) |
| Provision for variable remuneration | 51,253 | (35,362) | - | - | - | 15,891 | 15,891 | - |
| Derivative instruments - unrealized swap | (8,975) | 8,478 | (1,676) | - | - | (2,173) | - | (2,173) |
| Sub <i>judice</i> taxes | 173,465 | (16,767) | - | - | - | 156,698 | 156,698 | - |
| Other temporary differences (i) | (11,359) | 24,126 | - | - | - | 11,571 | 11,571 | - |
| Assets (liabilities) net taxes | 873,331 | 12,116 | (11) | 4,613 | (1,196) | 888,853 | 1,060,685 | (171,832) |

(i) Refers to the provision for unposted invoices and depreciation difference of property and equipment.

GPS Participações e Empreendimentos S.A.

Explanatory notes to the parent company and consolidated interim accounting information--
Continuation

March 31, 2026.

(Balance in thousands of reais, except as otherwise indicated)

24. Income tax and social contribution--Continued

c. Reconciliation of income tax and social contribution with the corresponding expenses in the income

The reconciliation between income tax (IRPJ) and social contribution (CSLL) at the nominal and effective tax rates is shown below:

| | Parent Company | | Consolidated | |
|---|------------------|------------|-----------------|------------|
| | 03/31/2026 | 03/31/2025 | 03/31/2026 | 03/31/2025 |
| Net income for the period | 122,592 | 145,997 | 125,100 | 148,136 |
| Equity-accounted investees | (122,995) | (146,727) | - | - |
| Adjusted accounting (loss) profit without equity-accounted (IRPJ/CSLL) | (403) | (730) | 125,100 | 148,136 |
| | - | - | 60,005 | 57,507 |
| Loss (profit) before income tax and social contribution | (403) | (730) | 185,105 | 205,643 |
| Income tax and social contribution at nominal rate (34%) | 137 | 248 | (62,936) | (69,919) |
| (Additions) / Permanent Exclusions (i) | (137) | (248) | 2,924 | 6,616 |
| Donations / Worker's Catering Program (PAT) / additional (ii) | - | - | 1,462 | 1,296 |
| <i>Lei do bem</i> (tax incentive for technological innovation - Law No. 11196/05) | - | - | - | 5,228 |
| Others (iii) | - | - | (1,455) | (728) |
| Income tax and social contribution expenses | - | - | (60,005) | (57,507) |
| Current taxes | - | - | (49,326) | (69,623) |
| Deferred taxes | - | - | (10,679) | 12,116 |
| Effective rate | 0.00% | 0,00% | 32.42% | 27.96% |

- (i) Permanent additions are made up of traffic fines, union dues, gifts, and infraction notice fines, Permanent deletions are comprised of chargebacks, discounts, and credit corrections;
(ii) These refers to deductions incurred in the period as set forth in the IRPJ regulations
(iii) The differences and non-constituted tax loss of companies with no prospect of future profitability.

GPS Participações e Empreendimentos S.A.

Explanatory notes to the parent company and consolidated interim accounting information--
Continuation

March 31, 2026.

(Balance in thousands of reais, except as otherwise indicated)

25. Tax obligations

| | Parent Company | | Consolidated | |
|--|----------------|------------|----------------|----------------|
| | 03/31/2026 | 12/31/2025 | 03/31/2026 | 12/31/2025 |
| Social Integration Program Contribution (PIS) | - | - | 4,634 | 4,488 |
| Social Security Financing Contribution (COFINS) | 2 | 1 | 14,299 | 14,452 |
| Tax on the Circulation of Goods and Provision of Services (ICMS) | - | - | 25,173 | 23,890 |
| Tax Over Service Rendered (ISSQN) | - | - | 145,265 | 141,802 |
| Others | 2 | 2 | 6,881 | 7,198 |
| Total | 4 | 3 | 196,252 | 191,830 |

26. Tax payment through instalments agreement

| Type | Monthly financial charges | Consolidated | |
|----------------------------|---------------------------|---------------|---------------|
| | | 03/31/2026 | 12/31/2025 |
| REFIS IV | SELIC | 15,293 | 15,343 |
| PPI | SELIC | 10,357 | 11,421 |
| Simplified Social Security | SELIC | 42,035 | 47,160 |
| Total | | 67,685 | 73,924 |
| Current | | 23,003 | 28,450 |
| Non-current | | 44,682 | 45,474 |

The Group has REFIS IV-type installment plans, referring to Law nº 11,941/09, Law nº 12,973/14 and Law nº 12,996/14 administered by the RFB (Brazilian Federal Revenue Office) and PGFN (Office of the General Counsel for the National Treasury), as well as municipal PPI in the city of Sao Paulo and in 2017 based on Law nº 13,496/17, the simplified installment plans were included in the "NEW REFIS" known as PERT (Special Program Tax Regularization) and administered by the RFB and PGFN.

Change in the amounts due is shown below:

| | Consolidated | |
|----------------------------|---------------|---------------|
| | 2026 | 2025 |
| As at January 1 | 73,924 | 74,736 |
| Financial charges | 1,780 | 5,810 |
| Payments made of principal | (7,032) | (6,707) |
| Payments made of interest | (1,287) | (710) |
| From acquired companies | 70 | - |
| New installments | 230 | 2,793 |
| As at March 31, | 67,685 | 75,922 |

GPS Participações e Empreendimentos S.A.

Explanatory notes to the parent company and consolidated interim accounting information--
Continuation

March 31, 2026.

(Balance in thousands of reais, except as otherwise indicated)

29. Tax payment through installments agreement--Continued

The non-current installments have the following maturity schedule:

| Year | 03/31/2026 |
|-------------------|---------------|
| 2027 (from april) | 21,610 |
| 2028 | 13,919 |
| 2029 | 7,972 |
| 2030 onwards | 1,181 |
| Total | 44,682 |

27. Provision for contingencies, indemnification assets, judicial deposits and sub justice taxes

| | Consolidated | |
|--|------------------|------------------|
| | 03/31/2026 | 12/31/2025 |
| Provision for tax, civil and labor risks (a) | 2,158,908 | 2,092,148 |
| Sub justice taxes (b) | 437,938 | 428,247 |
| Total | 2,596,846 | 2,520,395 |

a) Provision for tax, civil and labor risks

The Group is subject to various legal proceedings and tax, labor and civil administrative proceedings. As at March 31, 2026, the Group had a provision equivalent to R\$ 2,158,908 (R\$ 2,092,148 as at December 31, 2025), considered adequate and sufficient by management based on legal advisor's opinions.

| | Consolidated | |
|---|------------------|------------------|
| | 03/31/2026 | 12/31/2025 |
| Labor (i) | 300,959 | 311,223 |
| Tax (ii) | 433,103 | 426,766 |
| Civil (iii) | 69,436 | 69,211 |
| "S" System (iv) | 532,549 | 534,761 |
| Perse (vi) | 423,498 | 378,045 |
| Monetary update of "S" System (iv) | 222,401 | 205,492 |
| Monetary update Perse (vi) | 86,528 | 73,598 |
| Provision for tax, civil and labor risks | 2,068,474 | 1,999,096 |
| Allocation of contingent liabilities (v) | 90,434 | 93,052 |
| Total | 2,158,908 | 2,092,148 |

GPS Participações e Empreendimentos S.A.

Explanatory notes to the parent company and consolidated interim accounting information--
Continuation

March 31, 2026.

(Balance in thousands of reais, except as otherwise indicated)

**30. Provision for contingencies, indemnification assets, judicial deposits and sub
judice taxes--Continued****a) Provision for tax, civil and labor risks--Continued**

- (i) The main demands of labor demands are: differences in overtime pay, risk exposure premium, health exposure premium and night-shift premium.
- (ii) The main nature of the demands is: (i) non-homologation of tax credits of IRPJ, CSLL, PIS and COFINS declared in PER/DCOMP; (ii) non-homologation of INSS credits used in PER/DCOMP for INSS compensation; (iii) questioning about non-collection/retention of the ISS; (iv) no incidence of INSS on indemnity funds (vacation, 1/3 vacation sums, 15 days prior to sickness or accident aid, indemnified notice) and (v) PIS and COFINS credits on expenses with food, fuel, medical care and health plans provided to employees, in view of the concept of input linked to the formation of revenue and the essentiality and relevance of the items. The amounts related to this contingency were deposited in court (see note 30c).
- (iii) The main civil proceedings do not involve individually relevant values and are mainly related to: (i) contractual discussions with customers and (ii) material damages.
- (iv) For compulsory contributions to the "S" System, the Group has 29 lawsuits involving 42 companies, of which 23 are active and 19 have been dissolved through mergers, being succeeded by companies that hold or held preliminary injunctions allowing the limitation of the INSS calculation basis to 20 times the highest minimum wage in force, with regard to payments to SENAC, SESC, SESI, SENAI, SEBRAE, INCRA, and Salário-Educação institutions. For certain companies/actions, the success is partial and covers only part of these contributions, and in cases where the decisions were used, the differences were provisioned taking into account the start of use in January 2021. On March 13, 2024, the date of the judgment of Theme No. 1,079, the analysis of the STJ Ministers consisted of "Defining whether the limit of 20 (twenty) minimum wages is applicable to the calculation of the basis for calculating parafiscal contributions collected on behalf of third parties," at which time the effects of the judgment were modulated, authorizing taxpayers with favorable judicial/administrative actions (judicial or administrative) to apply the limitation of the calculation basis under 20 minimum wages, until the date of publication of the judgment (May 2, 2024), but only for SENAC, SESC, SESI, and SENAI, as stated in the aforementioned ruling. On September 11, 2024, the 1st Section of the Superior Court of Justice rejected nine motions for clarification filed against the ruling. Subsequently, on November 11, 2024, the National Treasury filed an appeal for Divergence with the aim of removing the modulation. The appeal was admitted, and the date of the judgment has not yet been announced. As contributions to INCRA, SEBRAE, and Salário-Educação were not included in the judgment of Theme No. 1,079, some decisions authorizing the application of the 20 (twenty) salary cap for these entities were revoked. Consequently, the companies affected by these decisions made compensations and/or judicial deposits of contributions for the period from January 2021 to April 2024, in the updated amount of R\$ 86.528, in order to maintain the suspension of enforceability. On October 29, 2025, the Ministers of the STJ applied the repetitive appeals system to Theme No. 1,390, which deals with the application of the 20-salary cap for INCRA, SEBRAE, and Education Salary, determining the suspension of all proceedings. In view of the new decisions and the progress of Theme 1,079 and Theme 1,390, the Company's management, together with its internal and external legal advisors, reassessed the issue, taking into account the particularities of each of the various companies that make up the GPS Group, and concluded that the classification of the loss remains probable, reinforced by the robustness of the technical arguments brought by the National Treasury in the records of the motions for review and the partial reversal of the provision for INCRA, SEBRAE, and Salário-Educação, justifying the maintenance of the provision. The risk related to GR Serviços de Alimentação Ltda and Clean Mall Serviços Ltda, in the amount of R\$160,417, is subject to partial indemnification (see Note 27d, i).
- (v) Refers to an allocation made in the acquisitions of companies, recognized in the acquiring company, broken down in a PPA - Purchase Price Allocation report, arising from legal proceedings and risks raised in due diligence of civil, labor and tax spheres evaluated with a possible expectation of loss.
- (vi) On April 2022, the subsidiary GR Serviços de Alimentação joined the emergency program for the resumption of the events sector (PERSE), as described in Law 14,148/21, starting to apply a zero rate to the Corporate Income Tax (IRPJ), the Social Contribution on Net Income (CSLL), the Contribution to the Financing of Social Security (COFINS) and the Contribution to the Social Integration Program (PIS). In January 2023, after the publication of Ordinance No. 11,266, CNAE 5620-1/01 was no longer provided for, aiming at restrictions on the right to credit. The company appealed through writs of mandamus alleging unconstitutionality, impossibility of reviewing the benefit granted for a fixed period and, under onerous conditions, which were accepted and resulted in 03 (three) injunctions active until then. On July 19, 2024, following new restrictions imposed by Law 14,859 of May 22, 2024, the company filed a new writ of mandamus, obtaining a favorable decision on August 1, 2024, guaranteeing GRSA's right to continue to benefit from PERSE, despite the new legislative amendment, until March 17, 2027. For the benefit applied as of January 1, 2023, the difference to zero the tax rate has been subject to provisioning, with the amount of R\$249,388 referring to triggering events prior to June 1, 2024, and R\$167,444 referring to the application of PERSE from June 1, 2024.

GPS Participações e Empreendimentos S.A.

Explanatory notes to the parent company and consolidated interim accounting information--
Continuation

March 31, 2026.

(Balance in thousands of reais, except as otherwise indicated)

27. Provision for contingencies, indemnification assets, judicial deposits and sub judice taxes--Continued

a) Provision for tax, civil and labor risks--Continued

In accordance with accounting practices, the Group makes provisions for contingencies for which the risk of loss is probable, according to the analysis of its legal advisors.

The main process is:

- Tax lawsuit filed by the Federal Revenue Service of Brazil against the subsidiary Graber, for disallowance of social security compensations (INSS) occurred in 2015 and 2016. Challenge dismissed in 2018, voluntary appeal filed and awaiting judgment. The estimated amount of loss on March 31, 2026 is R\$ 42,700, unchanged since December 31, 2024. This amount is estimated by legal advisors based on the results of current and expected court proceedings.

Change in provision for contingencies can be summarized as follows:

| | Consolidated | |
|---|---------------------|-------------------|
| | 12/31/2025 | 03/31/2025 |
| As at January 1, | 1,880,817 | 1,880,817 |
| "S" System (ii) | (2,212) | (2,803) |
| Monetary update of "S" System | 18,021 | 17,418 |
| Reversal monetary update of "S" System | (1,113) | - |
| Perse provision | 45,453 | 25,404 |
| Monetary update Perse | 12,930 | 8,949 |
| Provision from acquisition GRSA | - | 9,697 |
| Others | (43) | 112 |
| (Reversal)/addition to the provision | (3,657) | 6,590 |
| Subtotal | 2,161,527 | 1,946,184 |
| Write-off of contingent liabilities (i) | (4,697) | (2,199) |
| Update of contingent liabilities (i) | 2,078 | 1,094 |
| As at March 31, | 2,158,908 | 1,945,079 |

GPS Participações e Empreendimentos S.A.

Explanatory notes to the parent company and consolidated interim accounting information--
Continuation

March 31, 2026.

(Balance in thousands of reais, except as otherwise indicated)

27. Provision for contingencies, indemnification assets, judicial deposits and sub judice taxes--Continued

a) Provision for tax, civil and labor risks--Continued

(i) The movement of contingent liabilities allocation occurred as detailed below:

| | 12/31/2025 | Write-offs | Update | 03/31/2026 |
|-----------------|---------------|----------------|--------------|---------------|
| Servis | 83 | - | - | 83 |
| Gol | 57 | - | 2 | 59 |
| BC2 | 68 | - | - | 68 |
| Conbras | 7,619 | - | - | 7,619 |
| Luandre | 1,161 | 32 | (16) | 1,177 |
| ISS | 11,959 | 270 | (135) | 12,094 |
| Vivante | 2,176 | 77 | (41) | 2,212 |
| Loghis | 82 | 6 | (3) | 85 |
| Única | 2,066 | 110 | (55) | 2,121 |
| Rudder | 1,098 | 68 | (34) | 1,132 |
| Allis | 4,039 | 182 | (98) | 4,123 |
| Comau | 15,000 | (2,594) | 1,297 | 13,703 |
| Ormec | 1,207 | - | - | 1,207 |
| Global Empregos | 1,228 | 45 | (37) | 1,236 |
| Motus | 35 | - | - | 35 |
| Evertical | 56 | - | - | 56 |
| Engie | 727 | - | - | 727 |
| Campseg | 5,893 | - | - | 5,893 |
| TLSV | 126 | 4 | (2) | 128 |
| Trademark | 216 | 2 | (1) | 217 |
| Control | 10,819 | (308) | 122 | 10,633 |
| Lyon | 6,795 | (18) | 9 | 6,786 |
| Marfood | 1,749 | 80 | (40) | 1,789 |
| Invictus | 571 | - | - | 571 |
| GRSA | 4,821 | (2,569) | 1,110 | 3,362 |
| RHMED | 192 | - | - | 192 |
| Nutricar | 4,728 | (83) | - | 4,645 |
| TAGG | 8,481 | - | - | 8,481 |
| Total | 93,052 | (4,697) | 2,078 | 90,434 |

| | 12/31/2024 | Write-offs | Update | 03/31/2025 |
|-----------------|----------------|----------------|--------------|----------------|
| Servis | 83 | - | - | 83 |
| Gol | 50 | - | 1 | 51 |
| BC2 | 36 | - | - | 36 |
| Sunset | 187 | - | - | 187 |
| Conbras | 9,294 | - | 179 | 9,473 |
| Luandre | 3 | - | - | 3 |
| ISS | 12,869 | - | - | 12,869 |
| Vivante | 4,676 | - | 24 | 4,700 |
| Loghis | 63 | - | 2 | 65 |
| Única | 1,977 | - | 50 | 2,027 |
| Rudder | 5,664 | (90) | 122 | 5,696 |
| Allis | 7,725 | - | 141 | 7,866 |
| Comau | 15,891 | (133) | 354 | 16,112 |
| Ormec | 1,184 | - | 23 | 1,207 |
| Sulzer | 202 | - | - | 202 |
| Global Empregos | 3,040 | (19) | 42 | 3,063 |
| Motus | 35 | - | - | 35 |
| Evertical | 89 | - | - | 89 |
| Engie | 207 | - | (7) | 200 |
| Campseg | 6,412 | (75) | - | 6,337 |
| TLSV | 289 | - | (91) | 198 |
| Trademark | 358 | - | - | 358 |
| Control | 13,589 | (169) | 62 | 13,482 |
| Lyon | 6,857 | - | 177 | 7,034 |
| Marfood | 1,587 | - | - | 1,587 |
| Invictus | 804 | - | - | 804 |
| GRSA | 30,454 | (1,713) | 15 | 28,756 |
| Total | 123,625 | (2,199) | 1,094 | 122,520 |

(ii) Refers to the lifting of certain preliminary injunctions that were converted into compensation or payment by the Administration.

GPS Participações e Empreendimentos S.A.

Explanatory notes to the parent company and consolidated interim accounting information--
Continuation

March 31, 2026.

(Balance in thousands of reais, except as otherwise indicated)

27. Provision for contingencies, indemnification assets, judicial deposits and sub judice taxes--Continued

a) Provision for tax, civil and labor risks--Continued

Possible losses not provisioned in the statement of financial position

Lawsuits involving a risk of loss classified by the Group as possible, based on the assessment of its legal advisors, for which there is no provision constituted on March 31, 2026, total R\$2,109,341, of which R\$1,589,265 are tax, R\$246,569 civil and R\$273,507 labor (R\$2,291,230 as at December 31, 2025, of which R\$1,528,720 were tax, R\$302,476 civil and R\$460,034 labor). The nature of these lawsuits is the same as that described in item "(a) Provision for tax, civil, and labor risks."

a) Provision for tax, civil and labor risks--Continued

Possible losses not provisioned in the statement of financial position--Continued

The main cases of possible loss are:

- **Civil:** This is a request for arbitration against Top Service Serviços e Sistemas S.A. and GPS Participações e Empreendimentos S.A., where the claimants claim the payment of an additional amount adjustment of approximately R\$ 82,774. The procedure is currently suspended due to a decision issued in the Partial Arbitration Award, which mandated the adoption of the contractually stipulated procedure, namely, the hiring of an independent auditing firm to determine the Additional Value. We are currently in the process of selecting the firm that will conduct the audit.
- **Tax:** Infraction notices issued by the Federal Revenue Service of Brazil, against the company GR Serviços e Alimentação Ltda, whose object is the disallowance of PIS and COFINS credits, resulting from the acquisition of products not subject to the payment of the contribution (taxed at the zero rate), referring to the years 2014 and 2017. Currently, the proceedings are in the administrative sphere and are awaiting the judgment of the voluntary appeals presented to the Administrative Board of Tax Appeals (CARF).

The Company has other tax proceedings of possible risk that do not have individually material values that require further disclosure.

b) Sub judice taxes

| | Consolidated | |
|-------------------|---------------------|-------------------|
| | 03/31/2026 | 12/31/2025 |
| Municipal taxes | 15,240 | 14,057 |
| Federal taxes (I) | 330,596 | 320,495 |
| State taxes | - | 172 |

GPS Participações e Empreendimentos S.A.

Explanatory notes to the parent company and consolidated interim accounting information--
Continuation

March 31, 2026.

(Balance in thousands of reais, except as otherwise indicated)

| | | |
|--------------------------------------|-----------------------|-----------------------|
| Labor and social security risks (ii) | <u>92,102</u> | <u>93,523</u> |
| Total | <u>437,938</u> | <u>428,247</u> |

27. Provision for contingencies, indemnification assets, judicial deposits and sub judice taxes--Continued

b) Sub judice taxes--Continued

- (i) Federal taxes all of which come from the companies acquired. These balances are set up to cover tax risks in certain practices up to the time of acquisition and not provisioned by previous management. These are mainly related to discrepancies in the debits and credits reported in accessory obligations in relation to the application of the cumulative and noncumulative regime for PIS and COFINS and also inconsistencies in the credits reported in accessory obligations in relation to those used in electronic offsets (PERD/COMP) for IRPJ and CSLL;
- (ii) Labor and social security risks: this provision was made to cover labor risks arising from companies acquired due to non-adherence to some aspects of the CLT (Consolidated Labor Laws). Such risks refer mainly to the compensation of INSS unduly paid on indemnity amounts, with discussions not yet settled in the judiciary and the absence of INSS taxation on variable amounts.

Change in sub judice taxes can be summarized as follows:

| | <u>Consolidated</u> | |
|-------------------------|-----------------------|----------------|
| | <u>2026</u> | <u>2025</u> |
| As at January 1, | 428,247 | 534,356 |
| Update currency | 8,509 | 10,866 |
| Provision supplement | 1,182 | 589 |
| As at March 31, | <u>437,938</u> | <u>545,811</u> |

c) Judicial deposits

They represent restricted assets of the Group and are related to the amounts deposited and held in court until the settlement of the disputes to which they relate. The judicial deposits held by the Group as at March 31, 2026 and December 31, 2025 are as follows:

| | <u>Consolidated</u> | |
|---------------------------|-----------------------|-------------------|
| | <u>03/31/2026</u> | <u>12/31/2025</u> |
| Labor judicial deposits | 48,213 | 52,832 |
| Civil judicial deposits | 27,225 | 27,421 |
| Tax judicial deposits (i) | 415,367 | 407,274 |
| Total | <u>490,805</u> | <u>487,527</u> |

- (i) The main judicial deposit, in the amount of R\$ 269,232, is related to the contingency that discusses the right to the appropriation of PIS and COFINS credits on expenses with catering, fuel, medical assistance and health plans provided to employees by the subsidiary GR Serviços de Alimentação Ltda (for more details see note 25a ii). The amounts were deposited in court during the period from August 1, 2004 to June 30, 2024.

GPS Participações e Empreendimentos S.A.

Explanatory notes to the parent company and consolidated interim accounting information--
Continuation

March 31, 2026.

(Balance in thousands of reais, except as otherwise indicated)

27. Provision for contingencies, indemnification assets, judicial deposits and sub judice taxes--Continued

c) Judicial deposits--Continued

Change in judicial deposits can be summarized as follows:

| | Consolidated | |
|-------------------------|---------------------|-------------|
| | 2026 | 2025 |
| As at January 1, | 487,527 | 437,917 |
| Update currency | 8,223 | 7,736 |
| Deposits | 14,464 | 34,919 |
| Write-offs | (19,409) | (19,036) |
| As at March 31, | 490,805 | 461,536 |

d) Indemnification assets

The Group has withholding of payouts as contingent portion and assets indemnifiable according to the position agreed and described in the sale agreements.

| | Consolidated | |
|--|---------------------|-------------------|
| | 03/31/2026 | 12/31/2025 |
| Allocation of indemnity assets (i) | 371,000 | 367,112 |
| Indemnity assets from business combination | 13,665 | 12,810 |
| Total | 384,665 | 379,922 |

GPS Participações e Empreendimentos S.A.

Explanatory notes to the parent company and consolidated interim accounting information--
Continuation

March 31, 2026.

(Balance in thousands of reais, except as otherwise indicated)

27. Provision for contingencies, indemnification assets, judicial deposits and sub judice taxes--Continued

d) Indemnification assets--Continued

(i) The composition per company of the allocation of indemnity assets can be summarized as follows:

| Consolidated | 12/31/2025 | Write-offs | Update | 03/31/2026 |
|--------------|----------------|------------|--------------|----------------|
| Gol | 56 | - | 2 | 58 |
| Luandre | 1,158 | - | 16 | 1,174 |
| Loghis | 81 | (1) | 3 | 83 |
| Comau | 2,978 | - | 94 | 3,072 |
| Compart | 24,931 | - | - | 24,931 |
| Campseg | 5,429 | - | - | 5,429 |
| Trademark | 108 | - | 1 | 109 |
| Control | 9,545 | - | (117) | 9,428 |
| Lyon | 6,797 | - | 6 | 6,803 |
| Marfood | 1,766 | - | 40 | 1,806 |
| GRSA | 308,388 | (1) | 3,851 | 312,238 |
| Nutricar | 4,607 | (6) | - | 4,601 |
| TAGG | 1,268 | - | - | 1,268 |
| Total | 367,112 | (8) | 3,896 | 371,000 |

| Consolidated | 12/31/2024 | Write-offs | Update | 03/31/2025 |
|-----------------|----------------|----------------|--------------|----------------|
| Fortaleza | 70 | - | - | 70 |
| Graber | 18,996 | (294) | - | 18,702 |
| Poliservice | 368 | - | - | 368 |
| Magnus | 11 | (11) | - | - |
| Proteg | 48 | - | - | 48 |
| Jam | 298 | (298) | - | - |
| Servis | 83 | - | - | 83 |
| Gol | 112 | - | - | 112 |
| Sunset | 188 | - | - | 188 |
| Luandre | 1,332 | (2) | - | 1,330 |
| Loghis | 633 | (453) | - | 180 |
| Rudder | 15,697 | - | 475 | 16,172 |
| Comau | 11,066 | - | - | 11,066 |
| Ormec | 1,610 | - | - | 1,610 |
| Motus | 35 | - | - | 35 |
| Evertical | 403 | - | - | 403 |
| Global Empregos | 3,469 | - | - | 3,469 |
| Compart | 24,931 | - | - | 24,931 |
| Campseg | 5,429 | - | - | 5,429 |
| Trademark | 126 | - | 11 | 137 |
| Control | 11,380 | - | 183 | 11,563 |
| Lyon | 6,848 | - | (5) | 6,843 |
| Marfood | 2,442 | - | (25) | 2,417 |
| GRSA (a) | 285,852 | - | 1,548 | 287,400 |
| Total | 391,427 | (1,058) | 2,187 | 392,556 |

GPS Participações e Empreendimentos S.A.

Explanatory notes to the parent company and consolidated interim accounting information--
Continuation

March 31, 2026.

(Balance in thousands of reais, except as otherwise indicated)

28. Acquisition of subsidiaries

Through of business combinations, the Group records the purchase options of the remaining units of interest in the capital of investees, in addition to the contractual contingent installments,

It should be noted that the measurement bases are estimates considering contractual bases, historical statement of financial position and respective prospective modeling (as they are future payments based on future income). Given the degree of uncertainty, eventual settling of accounts, changes may arise between the provision constituted and its realization.

As at March 31, 2026 and December 31, 2025, the breakdown of these financial liabilities was registers as follows:

| | Consolidated | |
|--------------------|----------------|----------------|
| | 03/31/2026 | 12/31/2025 |
| Ormec (i) | 47,626 | 47,626 |
| Motus | 12,053 | 12,053 |
| Compart | 35,039 | 33,902 |
| Trademark (ii) | 59,795 | 82,271 |
| Lyon | 21,310 | 26,997 |
| Vale Presente | 8,407 | 8,138 |
| Tagg | 6,264 | 6,138 |
| Total | 190,494 | 217,125 |
| Current | 149,191 | 177,086 |
| Non-current | 41,303 | 40,039 |

- (i) Refers to the "estimated additional value" of the consideration transferred in the acquisition, which will be calculated based on the EBITDA calculated in the period from January 1, 2022 to December 31, 2022, limited to 12% of the net revenue for that period. From this amount, the variation in Gross Debt, Cash and Equivalents and Working Capital, verified between the Closing Balance Sheet (January 31, 2022) and the Company's statement of financial position dated December 31, 2022. The parties are negotiating the amounts calculated, which will serve as the basis for calculating the additional amount, and there is no set date for payment;
- (ii) Refers to the additional amount (Earn-out) to be paid up to 150 days after the end of the 2024 fiscal year, in accordance with contractual clauses establishing the criteria to be met by the parties (based on EBITDA multiples calculated for the period from January 1, 2024 to December 31, 2024). The Group has the option to purchase the remaining 30% of Trademark Participações S.A., which may be exercised in full and only once, during the period of 90 days from the delivery of the annual balance sheet of December 31, 2025. The exercise price, whether a call option or put option, will be defined by a formula indicated in the contract, which considers the applicable multiple (according to the type of option exercised) x EBITDA. In June 2025, an additional amount (Earn-out) of R\$75,189 was paid, calculated based on the EBITDA calculated from January 1, 2024 to December 31, 2024. On December 31, 2025, R\$82,271 recorded is equivalent to the outstanding consideration, referring to the adoption of the early acquisition method.

GPS Participações e Empreendimentos S.A.

Explanatory notes to the parent company and consolidated interim accounting information--
Continuation

March 31, 2026.

(Balance in thousands of reais, except as otherwise indicated)

28. Acquisition of subsidiaries--Continued

a) Changes of acquisition liabilities of subsidiaries

| | 12/31/2025 | Acquisition record | Update option | Update earn-out | Update currency | Payment price of acquisition | 03/31/2026 |
|-----------------|----------------|--------------------|-----------------|-----------------|-----------------|------------------------------|----------------|
| Ormec | 47,626 | - | - | - | - | - | 47,626 |
| Motus | 12,053 | - | - | - | - | - | 12,053 |
| Compart | 33,902 | - | - | - | 1,137 | - | 35,039 |
| Trademark | 82,271 | - | (22,476) | - | - | - | 59,795 |
| Lyon (i) | 26,997 | - | (5,687) | - | - | - | 21,310 |
| Vale Presente | 8,138 | - | - | 269 | - | - | 8,406 |
| Tagg | 6,138 | - | - | - | 126 | - | 6,264 |
| Vale consignado | - | 1,800 | - | - | - | (1,800) | - |
| Total | 217,125 | 1,800 | (28,163) | 269 | 1,263 | (1,800) | 190,494 |

| | 12/31/2024 | Acquisition record | Update option | Update earn-out | Update currency | Exchange variation | 03/31/2025 |
|--------------|----------------|--------------------|---------------|-----------------|-----------------|--------------------|----------------|
| Graber | 7,138 | - | - | - | 217 | - | 7,355 |
| Luandre | 2,905 | - | - | - | 137 | - | 3,042 |
| Ormec | 47,626 | - | - | - | - | - | 47,626 |
| Evertical | 48,321 | - | 875 | - | - | - | 49,196 |
| Motus | 12,053 | - | - | - | - | - | 12,053 |
| Compart | 29,103 | - | - | - | 1,036 | - | 30,139 |
| Trademark | 162,512 | - | 2,669 | 1,408 | - | - | 166,589 |
| Control (i) | 43,348 | - | 1,089 | (5,963) | - | - | 38,474 |
| Lyon (i) | 27,459 | - | 265 | - | - | - | 27,724 |
| GR (i) | 61,345 | 9,750 | - | - | - | (4,266) | 66,830 |
| Total | 441,810 | 9,750 | 4,898 | (4,555) | 1,390 | (4,266) | 449,028 |

(i) Refers to the total amount paid for the acquisition of the company. In the statement of cash flows, the amount is presented net of cash earned in the acquisition.

29. Other trade payables

| | Consolidated | |
|--|---------------|----------------|
| | 03/31/2026 | 12/31/2025 |
| Superveniencia transfer (i) | 22,986 | 22,987 |
| Provision for notes to be payable (ii) | 8,544 | 5,397 |
| Other trades to be payable (iii) | 58,922 | 71,726 |
| Total | 90,452 | 100,110 |
| Current | 67,459 | 77,123 |
| Non-current | 22,993 | 22,987 |

(i) Refers to supervening assets (tax credits and receivables from customers), to be passed on to sellers as such assets are converted into cash. See note n° 31 (a).

(ii) Refers to expenses whose invoices did not have their entry receipt process completed at the end of the quarter.

(iii) The most representative amounts refers to obligations with payroll loans and provision for trade payables.

GPS Participações e Empreendimentos S.A.

Explanatory notes to the parent company and consolidated interim accounting information--
Continuation

March 31, 2026.

(Balance in thousands of reais, except as otherwise indicated)

30. Equity

a) Share capital

The share capital fully subscribed and paid as at March 31, 2026 is R\$ 3,430,649 (R\$ 3,391,258 as at December 31, 2025), divided into 752,350,487 common shares (750,009,979 common shares as at December 31, 2025) all nominative with no par value and distributed as follows:

| | 03/31/2026 | | 12/31/2025 | |
|---------------|--------------------|-------------|--------------------|-------------|
| | Total shares | Interests | Total shares | Interests |
| Control block | 305,557,959 | 40.61% | 305,766,359 | 40.77% |
| Managers | 20,455,487 | 2.72% | 21,985,448 | 2.93% |
| Miscellaneous | 426,337,041 | 56.67% | 422,258,172 | 56.30% |
| Total | 752,350,487 | 100% | 750,009,979 | 100% |

The share capital is fully subscribed and paid in, net of expenses with share issuances in the amount of R\$58,468. Thus, according to the statement of changes in shareholders' equity, the capital stock presented is R\$ 3,372,181 on March 31, 2026 (R\$ 3,332,791 at December 31, 2025).

By resolution of the Company's Board of Directors, the share capital may be increased, regardless of amendment to the bylaws, through the issue of ordinary shares, up to a limit of R\$ 2,750,000.

Upon approval of the Stock Option Plan at the Ordinary and Extraordinary Shareholders' Meeting held on April 14, 2022, the Board may grant options representing a maximum amount equivalent to 2.5% of the Company's net equity as stated in the last audited financial statement, and within the limit of the authorized capital provided for in the Company's Bylaws, of R\$ 2,750,000.

b) Common share

Events 2025 - On March 14, 2025, the Company's Board of Directors approved a capital increase within the authorized capital limit, with the issuance of new shares, as a result of the approval of the proposal of the People & Organization Committee regarding the Company's Stock Option Program for the calendar year 2024 (PROCA-25) and consequent issuance of common shares in the context of said PROCA-25.

The total amount of the Company's capital increase was R\$32,775, which increased from

GPS Participações e Empreendimentos S.A.

Explanatory notes to the parent company and consolidated interim accounting information--
Continuation

March 31, 2026.

(Balance in thousands of reais, except as otherwise indicated)

30. Equity--Continuedb) Common share--Continued

R\$1,986,809 to R\$2,019,584 through the issuance of 2,425,971 common shares, registered book-entry shares with no par value of the Company, representing 0.36% of the Company's capital stock prior to such issuance, at the issue price calculated based on the average closing price of the Company's shares in the period between March 5, 2025 and March 11, 2025, of R\$ 13,51 per option, and a 10% discount to be paid as a premium, for subscription by the selected partners, increasing the Company's capital stock from 674,854,731 to 677,280,702 registered, book-entry common shares with no par value, excluding the preemptive right of current shareholders in the subscription of common shares issued by the Company. The amount actually paid as a prize was R\$ 3,275, as disclosed in explanatory note n° 13.3.1.

On December 11, 2025, the Company's Board of Directors approved a capital increase within the authorized limit, through the capitalization of the entire book balance of the Company's statutory profit reserve, as recorded in the Company's balance sheet on September 30, 2025, with the issuance of new shares to be allocated as a bonus to the Company's shareholders.

The total amount of the Company's capital increase was R\$1,371,674, which rose from R\$2,019,584 to R\$3,391, 258 through the issuance of 72,729,277 common, registered, book-entry shares with no par value, allocated as a bonus at a ratio of 0.10738424524 bonus shares for each one (1) common share held by shareholders on December 16, 2025. The value attributed to the bonus shares was R\$18.86000013145 per share, corresponding to the closing price on December 10, 2025, in accordance with the provisions of Article 10 of Law No. 9,249, of December 26, 1995, as amended, and paragraph 1 of Article 47 of RFB Normative Instruction No. 1,585, of August 31, 2015, increasing the Company's share capital from 677,280,702 to 750,009,979 common, registered, book-entry shares with no par value.

Events 2025 - On March 24, 2026, the Company's Board of Directors approved a capital increase within the authorized capital limit, through the issuance of new shares, following the approval of the proposal by the People & Organization Committee regarding the Company's Stock Option Plan for the 2026 calendar year (PROCA-26) and the consequent issuance of common shares in connection with said PROCA-26.

The total amount of the Company's capital increase was R\$39,390, bringing the total capital from R\$3,391,258 to R\$3,430,649 through the issuance of 2,340,508 of the Company's common, registered, book-entry shares with no par value, representing 0.31% of the Company's share capital prior to such issuance, at an issue price calculated based on the average closing price of the Company's shares during the period from March 12, 2026, to March 18, 2026, of R\$16.83 per share, and a 10% discount to be paid as a premium, for subscription by the selected partners, increasing the Company's share capital from 750,009,979 to 752,350,487 common, registered, book-entry shares with no par value,

GPS Participações e Empreendimentos S.A.

Explanatory notes to the parent company and consolidated interim accounting information--
Continuation

March 31, 2026.

(Balance in thousands of reais, except as otherwise indicated)

30. Equity--Continued

b) Common share--Continued

excluding the preemptive rights of current shareholders in the subscription of the common shares issued by the Company. The amount actually paid as a premium was R\$3,932, as disclosed in Note 13.3.1.

c) Destination of proposed profits and dividends

According to the articles of partnership, from the net income for the fiscal year, after offsetting accumulated losses, 5% will be applied to constituting the legal reserve up to 20% of the share capital, and 25% will be allocated to the distribution of the minimum mandatory dividend, respecting the priority of payment of fixed dividends.

d) Earnings reserve

As provided for in the Bylaws, the purpose of the statutory investment reserve is to provide funds to guarantee the Company's level of capitalization, investments in activities related to the Company's corporate purpose and/or the payment of future dividends to shareholders or their advances.

e) Capital transactions

Capital transactions correspond to transactions with the members, without passing through the parent company's income. Reflects the events affecting the subsidiaries and indirectly the parent company through capital transactions. The composition of the fiscal year mutation refers to the items below:

| | <u>03/31/2026</u> | <u>12/31/2025</u> |
|---------------------------------------|-------------------|-------------------|
| Dividends paid to non-controlling (i) | - | (5,270) |
| Total | <u>-</u> | <u>(5,270)</u> |

(i) Due to the early acquisition method, dividends paid to non-controlling shareholders are treated as a capital transaction.

f) Equity valuation adjustments

Equity valuation adjustments mainly include the net changes in the fair value of contingent consideration for call option agreements and other contingent consideration specified in the sale agreement on the acquisition date, which are updated each reporting period, the detailed changes of which are disclosed in note n° 31 (a). The amounts recorded in equity valuation adjustments are reclassified to the income statement in full or in part when the assets/liabilities to which they refer are sold.

GPS Participações e Empreendimentos S.A.

Explanatory notes to the parent company and consolidated interim accounting information--
Continuation

March 31, 2026.

(Balance in thousands of reais, except as otherwise indicated)

30. Equity--Continued

f) Equity valuation adjustments--Continued

| | <u>03/31/2026</u> | <u>12/31/2025</u> |
|---|----------------------|---------------------|
| Fair value | 31,930 | 3,767 |
| Deferred income tax and social contribution | <u>(10,856)</u> | <u>(1,281)</u> |
| Total | <u>21,074</u> | <u>2,486</u> |

The movement of equity valuation adjustments can be summarized as:

| | <u>2026</u> | <u>2025</u> |
|---|-----------------------|------------------------|
| As at January 1, | 2,486 | (25,232) |
| Fair value | 28,163 | (4,898) |
| Deferred income tax and social contribution | <u>(9,575)</u> | <u>1,665</u> |
| As at March 31, | <u>21,074</u> | <u>(28,465)</u> |

GPS Participações e Empreendimentos S.A.

Explanatory notes to the parent company and consolidated interim accounting information--Continuation
March 31, 2026.

(Balance in thousands of reais, except as otherwise indicated)

31. Financial instruments

a) Accounting classification and fair values

The table below shows the carrying amounts and the fair values of the financial assets and liabilities, including their levels in the hierarchy of fair value. It does not include information on the fair value of the financial assets and liabilities not measured at fair value, if the carrying amount is a reasonable approach of the fair value.

| Consolidated assets | | Carrying amount | | | Fair value | | |
|--|--------|--|------------------------------------|------------------|------------|------------------|------------------|
| March 31, 2026 | Note | Financial assets measured at fair value through profit or loss | Financial assets at amortized cost | Total | Level 2 | Level 3 | Total |
| Financial assets measured at fair value | | | | | | | |
| Financial investments (i) | | 3,651,304 | - | 3,651,304 | - | 3,651,304 | 3,651,304 |
| Derivative financial instruments (ii) | 31 (c) | 4,630 | - | 4,630 | - | 4,630 | 4,630 |
| Total | | 3,655,934 | - | 3,655,934 | - | 3,655,934 | 3,655,934 |

| Consolidated assets | | Carrying amount | | | Fair value |
|--|------|--|------------------------------------|------------------|------------------|
| March 31, 2026 | Note | Financial assets measured at fair value through profit or loss | Financial assets at amortized cost | Total | Total |
| Financial assets not measured at fair value | | | | | |
| Cash and cash equivalents (i) | 8 | - | 127,087 | 127,087 | 127,087 |
| Trade receivables | 9 | - | 4,167,573 | 4,167,573 | 4,167,573 |
| Loans receivable (iii) | 13.3 | - | 29,847 | 29,847 | 29,847 |
| Total | | - | 4,324,507 | 4,324,507 | 4,324,507 |

(i) In cash and cash equivalents and financial investments, the fair value is a reasonable approximation of the carrying amount since all of the Group's investments have daily liquidity and, therefore, the balance presented by the bank is the exact balance available for use.

(ii) Swap contracts have been designated for hedge accounting.

(iii) In loans receivable, the fair value is a reasonable approximation of the carrying amount since all agreements have a term of receipt and monthly correction index.

GPS Participações e Empreendimentos S.A.

Explanatory notes to the parent company and consolidated interim accounting information--Continuation
March 31, 2026.

(Balance in thousands of reais, except as otherwise indicated)

34. Financial instruments--Continued

a) Accounting classification and fair values--Continued

| Consolidated liabilities | | Carrying amount | | | Fair value | | |
|---|--------|-------------------------------------|---|------------------|-----------------|------------------|------------------|
| March 31, 2026 | Note | Financial liabilities at fair value | Financial liabilities at amortized cost | Total | Level 2 | Level 3 | Total |
| Financial liabilities measured at fair value | | | | | | | |
| Derivative financial instruments (i) | 31 (b) | (67,991) | - | (67,991) | (67,991) | - | (67,991) |
| Acquisition of subsidiaries | 28 | (190,494) | - | (190,494) | - | (190,494) | (190,494) |
| Total | | (258,485) | - | (258,485) | (67,991) | (190,494) | (258,485) |

| Consolidated liabilities | | Carrying amount | | | Fair value | | |
|---|------|-------------------------------------|---|--------------------|--------------------|--|--|
| March 31, 2026 | Note | Financial liabilities at fair value | Financial liabilities at amortized cost | Total | Total | | |
| Financial liabilities not assessed at fair value | | | | | | | |
| Trade payables | 19 | - | (464,556) | (464,556) | (464,556) | | |
| Loans | 20 | - | (745,410) | (745,410) | (770,683) | | |
| Debentures | 21 | - | (5,398,451) | (5,398,451) | (5,410,599) | | |
| Leases payable | 22 | - | (121,429) | (121,429) | (121,429) | | |
| Other liabilities | 29 | - | (49,959) | (49,959) | (49,959) | | |
| Total | | - | (6,779,805) | (6,779,805) | (6,817,226) | | |

(i) Swap contracts were assigned to hedge accounting.

GPS Participações e Empreendimentos S.A.

Explanatory notes to the parent company and consolidated interim accounting information--Continuation
March 31, 2026.

(Balance in thousands of reais, except as otherwise indicated)

34. Financial instruments--Continued

a) Accounting classification and fair values--Continued

| Consolidated assets | | Carrying amount | | | Fair value | | |
|--|-------|--|---------------------------------------|------------------|------------------|----------|------------------|
| December 31, 2025 | Note | Financial assets measured at fair value through profit or loss | Financial assets at amortized cost | Total | Level 2 | Level 3 | Total |
| Financial assets measured at fair value | | | | | | | |
| Financial investments (i) | | 3,831,561 | - | 3,831,561 | 3,831,561 | - | 3,831,561 |
| Derivative financial instruments (ii) | 31(b) | 50,765 | - | 50,765 | 50,765 | - | 50,765 |
| Total | | 3,882,326 | - | 3,882,326 | 3,882,326 | - | 3,882,326 |

| Consolidated assets | | Carrying amount | | | Fair value |
|--|------|--|---------------------------------------|------------------|------------------|
| December 31, 2025 | Note | Financial assets measured at fair value through profit or loss | Financial assets at amortized cost | Total | Total |
| Financial assets not measured at fair value | | | | | |
| Cash and cash equivalents (i) | 8 | - | 61,053 | 61,053 | 61,053 |
| Trade receivables | 9 | - | 4,048,093 | 4,048,093 | 4,048,093 |
| Loans receivable (iii) | 13.3 | - | 26,208 | 26,208 | 26,208 |
| Total | | - | 4,135,354 | 4,135,354 | 4,135,354 |

(i) In cash and cash equivalents, the fair value is a reasonable approximation of the carrying amount since all of the Group's investments have daily liquidity and, therefore, the balance presented by the bank is the exact balance available for use.

(ii) Swap contracts have been designated for hedge accounting.

(iii) In loans receivable, the fair value is a reasonable approximation of the carrying amount since all agreements have a term of receipt and monthly correction index.

GPS Participações e Empreendimentos S.A.

Explanatory notes to the parent company and consolidated interim accounting information--Continuation
March 31, 2026.

(Balance in thousands of reais, except as otherwise indicated)

34. Financial instruments--Continued

a) Accounting classification and fair values--Continued

| Consolidated liabilities | | Carrying amount | | | Fair value | | |
|---|-------|-------------------------------------|---|------------------|-----------------|------------------|------------------|
| December 31, 2025 | Note | Financial liabilities at fair value | Financial liabilities at amortized cost | Total | Level 2 | Level 3 | Total |
| Financial liabilities measured at fair value | | | | | | | |
| Derivative financial instruments (i) | 31(b) | (62,450) | - | (62,450) | (62,450) | - | (62,450) |
| Acquisition of subsidiaries | 28 | (217,125) | - | (217,125) | - | (217,125) | (217,125) |
| Total | | (279,575) | - | (279,575) | (62,450) | (217,125) | (279,575) |

| Consolidated liabilities | | Carrying amount | | | Fair value |
|---|------|-------------------------------------|---|--------------------|--------------------|
| December 31, 2025 | Note | Financial liabilities at fair value | Financial liabilities at amortized cost | Total | Total |
| Financial liabilities not assessed at fair value | | | | | |
| Trade payables | 19 | - | (483,782) | (483,782) | (483,782) |
| Loans | 20 | - | (786,471) | (786,471) | (830,517) |
| Debentures | 21 | - | (5,434,518) | (5,434,518) | (5,470,949) |
| Leases payable | 22 | - | (110,840) | (110,840) | (110,840) |
| Other liabilities | 29 | - | (48,356) | (48,356) | (48,356) |
| Total | | - | (6,863,967) | (6,863,967) | (6,944,444) |

(i) Swap contracts were assigned to hedge accounting.

GPS Participações e Empreendimentos S.A.

Explanatory notes to the parent company and consolidated interim accounting information--
Continuation

March 31, 2026.

(Balance in thousands of reais, except as otherwise indicated)

34. Financial instruments--Continueda) Accounting classification and fair values--Continued

- Level 1 - The fair value of assets traded in active markets (such as securities held for trading and at fair value through other comprehensive income) is based on market prices quoted on the statement of financial position reporting date. Assets included in Level 1 mainly comprise IBOVESPA 50 ranking of shares equity investments classified as trading securities or at fair value through other comprehensive income.
- Level 2 - The fair value of assets and liabilities that are not traded in active markets (e.g., over-the-counter derivatives) is determined using valuation techniques, If all relevant assumptions used to determine the fair value of an asset or liability can be observed in the market, it will be included in Level 2.
- Level 3 - If one or more relevant pieces of information are not based on data adopted by the market, such as investments in shares or unquoted debts, the asset or liability is included in Level 3.

b) Financial risk management

The Group has exposure to the following risks arising from financial instruments:

- Credit risk (see (b)(ii));
- Liquidity risk (see (b)(iii)); and
- Market risk (see (b)(iv)).

i) *Structure of risk management*

The risk management policies of the Group are established to identify and analyze the risks faced by the Group, in order to define appropriate limits and controls for the risk, and also to monitor risks and compliance with limits. The risk management policies and systems are frequently revised to reflect changes in market conditions and in the activities of the Group. The Group, through its training and management standards and procedures, aims to keep a disciplined and controlled environment in which all employees understand their roles and obligations.

ii) *Credit risk*

Credit risk is the risk of the Group incurring financial losses if a customer or financial instrument counterparty fails to comply with contractual obligations. Such risk arises mainly from the Group's trade receivables and financial instruments.

Carrying amounts of financial assets and agreement assets represent the maximum credit exposure.

GPS Participações e Empreendimentos S.A.

Explanatory notes to the parent company and consolidated interim accounting information--
Continuation

March 31, 2026.

(Balance in thousands of reais, except as otherwise indicated)

34. Financial instruments--ContinuedTrade receivables

The Group's exposure to credit risk is mainly influenced by the individual characteristics of each customer, respectively. Details on the concentration of revenue are in note nº 9.

The Group limits its exposure to trade receivables credit risk by establishing a maximum payment term of one and three months for individual and corporate customers, respectively.

The Group does not require guarantees in relation to trade and other receivables. The Group has no trade receivables or contract assets for which no loss provision is recognized because of the guarantee.

As at March 31, 2026, the carrying amount of the Group's most important customer (a mining company) is R\$ 244,629. As at December 31, 2025 it was R\$ 253,923 (a mining company).

Assessment of expected loss credit customers**a. Contractual financial assets**

The Group uses the simplified approach of CPC 48 / IFRS 9 for measuring the recoverable amount of trade receivables due to their characteristics of not containing significant financing components, thus the calculation is based on a risk matrix for measuring the expected credit loss with trade receivables.

Loss rates are calculated by using the "rollover" method based on the probability of a value receiving advancing through successive stages of default to full write-off, Rollover rates are calculated separately for exposures on clients in different segments such as those in legal recovery, legal action or bankruptcy. The Group takes into account the rating, for customers who disclose such information, and more conservative percentages for those who do not disclose the rating.

The following table provides information on credit risk exposure and expected credit losses for trade receivables and contractual assets for individual customers as at March 31, 2026 and December 31, 2025:

GPS Participações e Empreendimentos S.A.

Explanatory notes to the parent company and consolidated interim accounting information--
Continuation

March 31, 2026.

(Balance in thousands of reais, except as otherwise indicated)

31. Financial instruments--Continued

b) Financial risk management--Continued

ii) *Credit risk*--Continued

Assessment of expected loss of credit customers--Continued

a. Contractual financial assets--Continued

| As at March 31, 2026 | Weighted-average loss rate | Gross accounting balance | Provision for estimated loss |
|----------------------|-------------------------------|-----------------------------|---------------------------------|
| Due | 1.24% | 2,148,910 | (26,646) |
| Overdue 1-30 days | 1.70% | 131,211 | (2,231) |
| Overdue 31-60 days | 7.23% | 53,636 | (3,878) |
| Overdue 61-90 days | 11.04% | 16,044 | (1,771) |
| Overdue 91-180 days | 20.54% | 32,891 | (6,756) |
| Overdue 181-360 days | 43.23% | 47,703 | (20,622) |
| More than 360 days | 51.31% | 105,196 | (53,972) |
| Total | | 2,535,591 | (115,876) |

| As at December 31, 2025 | Weighted-average loss rate | Gross accounting balance | Provision for estimated loss |
|-------------------------|-------------------------------|-----------------------------|---------------------------------|
| Due | 1.20% | 2,251,333 | (27,016) |
| Overdue 1-30 days | 1.47% | 137,057 | (2,015) |
| Overdue 31-60 days | 7.00% | 40,928 | (2,865) |
| Overdue 61-90 days | 17.49% | 11,418 | (1,997) |
| Overdue 91-180 days | 31.39% | 28,646 | (8,992) |
| Overdue 181-360 days | 50.50% | 44,287 | (22,365) |
| More than 360 days | 51.72% | 98,955 | (51,177) |
| Total | | 2,612,624 | (116,427) |

Loss rates are based on actual credit loss experience over the past seven years. These rates were multiplied by factors of scale, to reflect the differences between economic conditions in the period in which historical data were collected, the current conditions, and the Group's view of economic conditions throughout the receivables expected life.

b. Non-contractual financial assets

The market value of these assets does not differ from the amounts shown in the individual and consolidated financial statements (see note nº 8). The agreed rates reflect the usual market conditions. The "Cash and cash equivalents" and "financial investments" are maintained with banks and financial institutions that have a rating between BB- and AAA, based on Fitch and Moody's credit rating agencies.

GPS Participações e Empreendimentos S.A.

Explanatory notes to the parent company and consolidated interim accounting information--
Continuation

March 31, 2026.

(Balance in thousands of reais, except as otherwise indicated)

31. Financial instruments--Continuedb) Financial risk management--Continuedii) *Credit risk--Continued*Assessment of expected loss of credit customers--Continued

b. Non-contractual financial assets--Continued

The Group adopts the following assumptions for determining impairment loss on non-contractual financial assets:

- A financial asset has no credit risk when its rating is equivalent to the globally accepted definition of “investment grade” or has the same risk grading as the Federative Republic of Brazil. The Group considers this to be baa3 or above according to the Moody’s credit rating agency or bbb- or higher by the Fitch’s credit rating agency;
- For financial assets with risk within the definition of globally accepted grading of “speculative grade”, the Group adopts a graded matrix from 0.1% to 58.54% to be applied on the balance of financial assets; and
- For financial assets rated as “default risk” by agencies, the Group considers a 100% provision for impairment losses.

The estimated impairment in cash and cash equivalents was calculated based on the expected loss of 12 months and reflects the short maturities of risk exposures. The Group considers that its cash and cash equivalents do not have credit risk based on the external credit ratings of the counterparties.

c. Derivative financial instruments

Derivatives are contracted from banks and financial institutions with which the Group has a relationship. Currently, derivatives are only with Citi Bank and Santander.

The following are described the types of contracts in force and their protected risks (cash flow hedge):

GPS Participações e Empreendimentos S.A.

Explanatory notes to the parent company and consolidated interim accounting information--
Continuation

March 31, 2026.

(Balance in thousands of reais, except as otherwise indicated)

34. Financial instruments--Continued

b) Financial risk management--Continued

ii) *Credit risk*--Continued

Assessment of expected loss of credit customers--Continued

c) Derivative financial instruments--Continued

i) Credit Agreements Bacen Resolution n° 4131 with Bank Citibank and Santander:

Swap: active edge of the Group that considers "USD exchange variation + 3-month USD Libor rate" versus passive edge of the Group that considers "100% of CDI + prefixed rate per year", in order to protect the Group from exchange rate and interest fluctuations in foreign currency arising from a debt contracted in dollars.

| Debt protection | Currency | Consolidated | | | |
|------------------------------|----------|-----------------|------------|-----------------|-----------------------|
| | | Notional amount | | Fair value | |
| | | 03/31/2026 | 12/31/2025 | 03/31/2026 | 12/31/2025 |
| Assets | | | | | |
| (i) Bacen resolution n°4131 | BRL | 781,950 | 781,950 | 770,893 | 825,090 |
| Subtotal | | | | 770,893 | 825,090 |
| Liabilities | | | | | |
| (i) Bacen resolution n° 4131 | BRL | 781,950 | 781,950 | 834,254 | 836,775 |
| Subtotal | | | | 834,254 | 836,775 |
| Total | | | | (63,361) | (11,685) ^b |

The swap transactions carried out by the Group aim to protect the agreed foreign currency loans against the risk of exchange and international interest rate fluctuations, converting the entire operation to 100% of the Interbank Deposit Certificate (CDI), plus interest from 1.4% to 1.9% per annum, following the management criteria of risks shown in the table below:

| | Consolidated | |
|-------------------------------------|-----------------|------------|
| | 03/31/2026 | 12/31/2024 |
| Net swap transactions – Assets | 4,630 | 50,765 |
| Net swap transactions – Liabilities | (67,991) | (62,450) |
| Total | (63,361) | (11,685) |
| Non-current assets | 4,630 | 50,765 |
| Current liabilities | (64,312) | (62,450) |
| Non-current liabilities | (3,679) | - |

GPS Participações e Empreendimentos S.A.

Explanatory notes to the parent company and consolidated interim accounting information--
Continuation

March 31, 2026.

(Balance in thousands of reais, except as otherwise indicated)

The amount recorded in long-term assets on December 31, 2025 present the following settlement schedules until 2031:

| <u>Maturity</u> | <u>03/31/2026</u> |
|-----------------|-------------------|
| 2027 | (36,560) |
| 2028 | (20,763) |
| 2029 | 15,568 |
| 2030 | 20,175 |
| 2031 | 22,531 |
| Total | <u>951</u> |

It should be stressed that the swap at fair value (MtM) does not represent the obligation of immediate disbursement or cash receipt as, since this effect will only occur on the dates of contractual verification or expiration of each transaction, when the result will be calculated, as the case may be and under the market conditions on the referred dates.

GPS Participações e Empreendimentos S.A.

Explanatory notes to the parent company and consolidated interim accounting information--
Continuation

March 31, 2026.

(Balance in thousands of reais, except as otherwise indicated)

31. Financial instruments--Continued

b) Financial risk management--Continued

ii) *Credit risk*--Continued

a. Changes in financial instruments derivatives

| | <u>Consolidated</u> | |
|--|---------------------|-------------|
| | <u>2026</u> | <u>2025</u> |
| As at January 1, | (11,685) | 65,053 |
| Gain (loss) recognized on income | (56,910) | (75,099) |
| (Loss) recognized on OCI (a) | (13,682) | 20,004 |
| Resources from derivatives liquidation | 18,916 | 11,965 |
| As at March 31, | (63,361) | 21,923 |

a) This amount is subject to deferred income tax and social contribution, the net balance of which is presented in the statements of changes in equity, in the amount of R\$ (9,030)7.

Hedge accounting designation

On April 1, 2021, the Group chose to designate the hedge accounting according to CPC 48 / IFRS 9. The Group documents the hedge relation, the purpose and the risk management strategy for hedge identifying the instrument, the hedged item, the nature of the risk being hedged and assesses if the hedge relation meets the hedge effectiveness requirements. This required the Group to ensure that the hedge relations are in line with its purposes and risk management strategies that aim to protect the cash flow and the Group's property against interest and foreign exchange rates fluctuations.

The Group uses swap agreements to protect cash flows variation. The active edge of the Group considers the "foreign exchange USD + rate USD Libor 3 months (or pre-fixed rate)" and the passive edge of the Group as "100% CDI + prefixed rate per year", with the purpose of protecting the Group from interest and foreign exchange variation arising from a debt undertaken in dollars.

The actual portion of the fair value variations in the hedge instruments is accrued in a cash flow hedge reserve as a separate component within the equity (OCI). According to CPC 48 / IFRS 9, such amounts are reclassified for the income of the same period in which the expected cash flows affect the income as a reclassification adjustment.

The Group carries out a qualitative assessment of hedge effectiveness, which is determined through periodic prospective assessments to ensure that an economic relationship exists between the protected item and the hedge instrument.

31. Financial instruments--Continued

GPS Participações e Empreendimentos S.A.

Explanatory notes to the parent company and consolidated interim accounting information--
Continuation

March 31, 2026.

(Balance in thousands of reais, except as otherwise indicated)

b) Financial risk management--Continued

ii) *Credit risk*--Continued

Hedge accounting designation--Continued

The Group contracts swaps with critical terms that are identical to the protected item, with the benchmark rate, redefinition dates, payment dates, maturities and benchmark values. Since the key terms corresponded during the period, the economic relationship was 100% effective and, therefore, did not present ineffective portion to be recognized in the result. The exposure management is carried out by the Group's treasury.

Guarantees

The parent company's policy is to provide financial guarantees only to obligations of its subsidiaries. As at March 31, 2026 and December 31, 2025, the parent company had issued guarantees to certain banks in relation to credit facilities granted to its subsidiaries (see note nº 13.6).

iii) *Liquidity risk*

Liquidity risk is the risk of the Group facing difficulties meeting obligations associated with its financial liabilities that are settled with spot cash payouts or with another financial asset. The Group's approach to management of liquidity is assuring, as far as possible, that it always has sufficient liquidity to meet its obligations as they mature, under normal and stressful conditions, without causing losses that are unacceptable or have the risk of being detrimental to the Group's reputation. The Group seeks to maintain the level of its 'Cash and cash equivalents' and other investments with active market in an amount higher than cash outflows for settlement of financial liabilities (except 'Trade payables') for the next 30 days. The Group also monitors the expected level of cash inflows from 'Trade and other receivables', jointly with the expected cash outflows related to 'Trade payables, wages and charges'.

Below are the contractual maturity dates of financial liabilities on the date of the financial statements. These amounts are presented gross, without deductions, including estimated interest payouts and excluding the effects of offsetting agreements.

GPS Participações e Empreendimentos S.A.

Explanatory notes to the parent company and consolidated interim accounting information--
Continuation

March 31, 2026.

(Balance in thousands of reais, except as otherwise indicated)

31. Financial instruments--Continued

b) Financial risk management--Continued

iii) *Liquidity risk*--Continued

Liquidity risk exposure

| Consolidated As at March 31, 2026 | Less than 1 year | Between 1 and 2 years | Between 3 and 5 years | More than 5 years | Financial cash flow | Carrying amount |
|--------------------------------------|---------------------|--------------------------|--------------------------|----------------------|------------------------|--------------------|
| Trade payables | 464,556 | - | - | - | 464,556 | 464,556 |
| Other payables | 49,953 | 6 | - | - | 49,959 | 49,959 |
| Loans | 152,770 | 506,527 | 530,296 | - | 1,189,593 | 745,410 |
| Debentures | 818,966 | 2,121,889 | 4,777,171 | - | 7,718,026 | 5,398,451 |
| Leases payable | 54,124 | 50,512 | 14,792 | 4,175 | 123,603 | 121,429 |
| Acquisition of subsidiaries | 229,516 | - | 35,039 | 6,263 | 270,818 | 190,494 |
| Total | 1,769,885 | 2,678,934 | 5,357,298 | 10,438 | 9,816,555 | 6,970,299 |

| Consolidated As at December 31, 2025 | Less than 1 year | Between 1 and 2 years | Between 3 and 5 years | More than 5 years | Financial cash flow | Carrying amount |
|---|---------------------|--------------------------|--------------------------|----------------------|------------------------|--------------------|
| Trade payables | 483,782 | - | - | - | 483,782 | 483,782 |
| Other payables | 48,356 | - | - | - | 48,356 | 48,356 |
| Loans | 141,291 | 459,036 | 625,275 | - | 1,225,602 | 786,471 |
| Debentures | 868,099 | 2,034,920 | 4,773,046 | - | 7,676,065 | 5,434,518 |
| Leases payable | 54,124 | 50,512 | 14,792 | 4,175 | 123,603 | 110,840 |
| Acquisition of subsidiaries | 229,365 | - | 26,100 | 24,175 | 279,640 | 217,125 |
| Total | 1,825,017 | 2,544,468 | 5,439,213 | 28,350 | 9,837,048 | 7,081,092 |

Inflows/(outflows) shown in the above table represent undiscounted contractual cash flows related to non-derivative financial liabilities held to manage risk, and which are normally closed off before contractual maturity. Net cash flows are shown for derivatives settled in cash, based on their net exposure, and gross cash flows for inflows and outflows of derivatives with simultaneous gross settlement.

GPS Participações e Empreendimentos S.A.

Explanatory notes to the parent company and consolidated interim accounting information--
Continuation

March 31, 2026.

(Balance in thousands of reais, except as otherwise indicated)

31. Financial instruments--Continuedb) Financial risk management--Continuediii) *Liquidity risk--Continued*Liquidity risk exposure--Continued

As disclosed in notes nº 20 and nº 21, the Group has bank loans and debentures that contain a restrictive contractual clause (covenant). Failure to comply with this restrictive contractual clause may require the Group to repay the loan before the date indicated in the table above. The restrictive contractual clause is regularly monitored by the treasury and periodically reported to management to ensure that the contract is being fulfilled, Interest payments on loans at a post-fixed interest rate and the debt securities included in the table above reflect the fixed-term market interest rates on the statement of financial position date and these amounts may change as post-fixed interest rates change.

iv) *Market Risk*

Market risk is the risk that changes in market prices - such as exchange rates, interest rates and stock prices - may affect the Group's earnings or the value of financial instruments. The purpose of market risk management is to manage and control market risk exposures within acceptable parameters while optimizing the return.

The Group uses derivatives to manage market risks. All these transactions are carried out within the guidelines set by the Risk Management Committee.

Foreign Exchange risk

Foreign exchange risk arises when future trading transactions recorded as assets or liabilities are held in a currency other than the Group's functional currency.

Exchange rate risk arises from the Group's exposure to variations in the US Dollar due to loans in that currency (note nº 20 (a) (i)). The risk management policy is to hedge 100% of its foreign exchange exposure through an adequate derivative financial instrument, to be made by the Group's Treasury.

GPS Participações e Empreendimentos S.A.

Explanatory notes to the parent company and consolidated interim accounting information--
Continuation

March 31, 2026.

(Balance in thousands of reais, except as otherwise indicated)

31. Financial instruments--Continued

b) Financial risk management--Continued

iv) *Market Risk* (Continued)

Foreign Exchange risk--Continued

Thus, loans in foreign currency are fully protected by currency swap, which equates these financial instruments to others exposed to the CDI variation.

Management believes that any impacts of exchange rate variation on the Group's exposure to currency variations would not generate relevant effects on its individual and consolidated financial statements information. Therefore, it did not disclose the sensitivity analysis resulting from this subject.

Set out below is the Group's exposure in foreign exchange risk and for more details on the instruments contracted to cover this exposure, see note nº 31 (b)(i):

| As at March 31, 2026 | Maturity 1 to 6 months | 6 to 12 months | Over one year |
|------------------------------|---------------------------|-------------------|------------------|
| Foreign exchange risk | | | |
| Loan agreements | | | |
| Net exposure | 10,171 | 28,157 | 742,548 |
| As at December 31, 2025 | Maturity 1 to 6 months | 6 to 12 months | Over one year |
| Foreign exchange risk | | | |
| Loan agreements | | | |
| Net exposure | 10,171 | 14,078 | 756,627 |

v) *Interest rate risk*

The associated risk arises from the possibility of the Group incurring losses due to floating interest rates that would increase financial expenses related to liabilities raised in the market. Interest rates on loans and borrowings are mentioned in note nº 20. Contracted interest rates on financial investments are mentioned in note nº 8. The Group does not execute derivatives agreements to hedge interest rate risks involving CDI; however, constantly monitors market interest rates in order to assess any need to contract operations to hedge the volatility risk of these rates.

GPS Participações e Empreendimentos S.A.

Explanatory notes to the parent company and consolidated interim accounting information--
Continuation

March 31, 2026.

(Balance in thousands of reais, except as otherwise indicated)

31. Financial instruments--Continued

b) Financial risk management--Continued

v) *Interest rate risk--Continued*

| <u>Exposure to CDI rate</u> | <u>03/31/2026</u> | <u>12/31/2025</u> |
|------------------------------|--------------------|-------------------|
| Assets | | |
| Certificates of bank deposit | 3,651,304 | 3,831,561 |
| Liabilities | | |
| Working capital loans | - | (2,958) |
| Swap transactions | (749,296) | (787,595) |
| Debentures | (5,398,451) | (5,434,518) |
| Net exposure | (2,496,443) | (2,393,510) |

Sensitivity analysis

Sensitivity analysis was developed considering the exposure to CDI variation, the sole indexer of the loans taken out by the Group, as well as its financial investments. There are also mutual contracts that are linked to the CDI in the amount of R\$ 29,847 (note n° 13.3, R\$ 26,208 on December 31, 2025), which we did not evidence the sensitivity analysis because we understand that the effect is not relevant.

| <u>Transaction</u> | <u>Amounts</u> | <u>Risk</u> | <u>Probable (i)</u> | <u>Possible (ii)</u> | <u>Remote (iii)</u> |
|--|--------------------|--------------|---------------------|----------------------|---------------------|
| Swap transactions subject to CDI variation | (749,296) | CDI Increase | (97,408) | (101,155) | (104,901) |
| Debentures subject to CDI variation | (5,398,451) | CDI Increase | (701,799) | (728,791) | (755,783) |
| Subtotal | | | (799,207) | (829,946) | (860,684) |
| Investments subject to CDI variation | 3,651,304 | CDI Decrease | 474,670 | 492,926 | 511,183 |
| Subtotal | | | 474,670 | 492,926 | 511,183 |
| Net exposure | (2,496,443) | | (324,537) | (337,020) | (349,501) |

| <u>Indexer</u> | <u>100 bps Decrease</u> | <u>50 bps Decrease</u> | <u>Probable scenario</u> | <u>50 bps Increase</u> | <u>100 bps increase</u> |
|----------------|-----------------------------|----------------------------|------------------------------|----------------------------|-------------------------|
| CDI | 12.00% | 12.50% | 13.00% | 13.50% | 14.00% |

(i) Interest calculated based on the Focus Report from the Brazilian Central Bank, April 17, 2026 (based on the aggregate median of expectations for the reference rate - Selic - for the end of 2026).

(ii) Interest calculated considering an increase of 50 bps in the variation of the CDI - based on the latest adjustments of the Monetary Policy Committee of the Central Bank of Brazil (whose mode in the recurring basis corresponds to 50 bps).

(iii) Interest calculated considering a 100-bps increase in the CDI variation - based on the latest adjustments of the Monetary Policy Committee of the Central Bank of Brazil (which would consider two consecutive base adjustments of 50 bps - as per item (ii), above).

GPS Participações e Empreendimentos S.A.

Explanatory notes to the parent company and consolidated interim accounting information--
Continuation

March 31, 2026.

(Balance in thousands of reais, except as otherwise indicated)

32. Net revenue from services rendered and goods sold

As described in note nº 1, the Group generates operating revenue mainly by providing services related to asset security, cleaning and sanitation services, indoor logistics, electronic security, implementation, operation, and maintenance of buildings, and maritime hospitality. Additionally, revenues are generated to a lesser extent from kitchen services, catering sales, road maintenance, temporary employment, sales promotion, maintenance of telephone networks and construction of power distribution network and maintenance of energized network.

a) Revenue flow and breakdown

The reconciliation between the gross taxable revenues and the revenues presented in the statement of profit or loss for the period is shown below:

| | Consolidated | |
|-----------------------------|---------------------|-------------------|
| | 03/31/2026 | 03/31/2025 |
| Gross revenue | | |
| Gross revenue from services | 3,856,521 | 3,585,744 |
| Gross sales revenue | 989,899 | 863,299 |
| Subtotal | 4,846,420 | 4,449,043 |
| Taxes on revenue | | |
| ISS | (148,298) | (138,967) |
| COFINS (i) | (136,958) | (135,688) |
| PIS (i) | (29,700) | (29,429) |
| ICMS | (47,580) | (40,872) |
| Subtotal | (362,536) | (344,956) |
| Net revenue (ii) | 4,483,884 | 4,104,087 |

(i) The PIS and COFINS values are presented in net values of the noncumulative regime input credits.

(ii) Net revenue is calculated in full, with all charges without limitation on the calculation basis, since the Perse provision affects the obligation to pay with taxes.

GPS Participações e Empreendimentos S.A.

Explanatory notes to the parent company and consolidated interim accounting information--Continuation
March 31, 2026.

(Balance in thousands of reais, except as otherwise indicated)

32. Net revenue from services rendered and goods sold--Continued

b) Net revenues by type of service and sale

| | Consolidated | | | | | |
|-------------------------------------|------------------|----------------|------------------|------------------|----------------|------------------|
| | 03/31/2026 | | | 03/31/2025 | | |
| | Service revenue | Sales revenue | Total | Service revenue | Sales revenue | Total |
| Facilities | 1,044,643 | 376 | 1,045,019 | 970,050 | 1,291 | 971,341 |
| Industrial maintenance and services | 919,192 | 7,833 | 927,025 | 893,783 | 11,767 | 905,550 |
| Security | 845,429 | - | 845,429 | 805,548 | - | 805,548 |
| Indoor logistics | 208,081 | - | 208,081 | 262,786 | - | 262,786 |
| Meals | 162,349 | 946,131 | 1,108,480 | 23,705 | 850,242 | 873,947 |
| Temporary Labor and Field Marketing | 349,733 | - | 349,733 | 284,758 | - | 284,758 |
| Others | 117 | - | 117 | 157 | - | 157 |
| Net | 3,529,544 | 954,340 | 4,483,884 | 3,240,787 | 863,300 | 4,104,087 |

c) Net revenues by operation

| | Consolidated | |
|---|------------------|------------------|
| | 03/31/2026 | 03/31/2025 |
| Net revenue from organic operations | 2,323,456 | 1,929,209 |
| Net revenue from inorganic operations (i) | 2,160,428 | 2,174,878 |
| Net revenue | 4,483,884 | 4,104,087 |

(i) Revenue stemming from inorganic transactions corresponds to all agreements with customers concluded in conjunction with the acquired companies, with no set deadline. In this sense, the new contracts signed after the date of acquisition are considered "organic". Opening of net revenue from inorganic operations by harvests that include contracts with customers in conjunction with the acquired companies, without a defined term:

| | Consolidated | |
|---|------------------|------------------|
| | 03/31/2026 | 03/31/2025 |
| Net revenue – Inorganic operations (Crops) | | |
| Before 2025 | 2,051,101 | 2,174,877 |
| 2025 | 109,327 | - |
| Net revenue | 2,160,428 | 2,174,877 |

GPS Participações e Empreendimentos S.A.

Explanatory notes to the parent company and consolidated interim accounting information--
Continuation

March 31, 2026.

(Balance in thousands of reais, except as otherwise indicated)

32. Net revenue from services rendered and goods sold--Continued

d) Performance obligations and revenue recognition policies

The revenue is measured based on the consideration specified in the contract with the customer. The Group recognizes revenue when it transfers control over the product or when it provides services to customer, as follows:

| Type of product/service | Nature and time of fulfillment of the performance obligations, including significant payment terms | Recognition of revenue |
|-------------------------|--|---|
| Services in general* | <p>Contracts are usually signed based on an agreed number of hours per month of certain services provided by certain teams. Contracts are usually for 12 to 36 months and may or may not be renewed, Payment must be made monthly.</p> <p>Measurements of services rendered are made and their revenues recognized at the end of the month, at the time the service was rendered.</p> <p>Invoices for services are issued subsequently and normally paid within 30 days at most.</p> <p>Additional services not considered in contract.</p> | <p>Services under a single contract will be allocated based on their individual selling prices in each period.</p> <p>Revenue is recognized during the time the service is provided. The stage of completion determines the amount of revenue to be recognized and is evaluated based on the measurement of the work performed.</p> <p>If the service under a specific contract is provided in different reporting periods, then consideration is allocated based on the stage of measurement.</p> <p>For variable consideration, the service provided up to the reporting date is monitored, measured, and billed to the customer.</p> |
| Sales | <p>Mostly represented by the preparation and sale of catering, contracts are usually signed on the basis of the number of catering provided per month, Contracts are generally for 12 months and may or may not be renewed. Payment is due monthly.</p> <p>Measurements of meals provided are taken and their revenues recognized at the end of the month.</p> <p>Invoices are issued later and usually paid within 30 days.</p> <p>A smaller volume of revenue comes from retail sales, through own and franchised restaurants, located in bus terminals.</p> | <p>Sales revenues are recognized at the time of purchase by the customer, when the goods have been delivered, accepted by the customer, and the risks and rewards related to the goods have been transferred. The majority of these are contracts for the sale of catering in canteens, which are measured by the volume of catering sold per month.</p> <p>In addition, there are one-off sales of specific materials, such as electronic security and maintenance items and retail sale of food products.</p> |

(*) Services in general refer to: (i) asset security; (ii) sanitation and cleaning services (facilities); (iii) indoor logistics; (iv) electronic security services, implementation, operation, and building maintenance; (v) maritime hospitality service (on oil platforms); and (vi) kitchen services and the sale of catering (when they do not cover the sale of catering); and (vii) construction of power distribution network and maintenance of energized network.

GPS Participações e Empreendimentos S.A.

Explanatory notes to the parent company and consolidated interim accounting information--
Continuation

March 31, 2026.

(Balance in thousands of reais, except as otherwise indicated)

33. Costs of services rendered, general and administrative expenses and other operating revenues and expenses

The Group chose to present the opening of the costs, in its consolidated statement, by nature:

a) Expenses by nature

| | Parent Company | | Consolidated | |
|---|----------------|--------------|--------------------|--------------------|
| | 03/31/2026 | 03/31/2025 | 03/31/2026 | 03/31/2025 |
| Spending with personnel (v) | - | - | (2,409,545) | (2,217,521) |
| Employee benefits (i) | - | - | (495,711) | (455,687) |
| Provision for bonus | - | - | (22,618) | (37,034) |
| Stock option plan awards (iii) | - | - | (3,932) | (3,275) |
| Costs of goods sold | - | - | (480,407) | (393,977) |
| Maintenance and third-party services | (348) | (247) | (186,238) | (153,869) |
| Rentals (ii) | - | - | (145,838) | (126,550) |
| Material and supplies | - | - | (122,796) | (111,992) |
| Reversion for labor contingencies | - | - | 10,219 | 447 |
| Provision for non-labor contingencies | - | - | (6,562) | (7,037) |
| Payments non-labor lawsuits | - | - | (2,970) | (2,505) |
| Payments labor lawsuits | - | - | (70,147) | (66,133) |
| Taxes and fees | (85) | (84) | (35,075) | (32,447) |
| Customer losses | - | - | 93 | - |
| Reversal (provision) for expected loss of billed services (iv) | - | - | 607 | (12,335) |
| Reversal of provision for expected loss of services to be billed (iv) | - | - | (37,822) | (35,944) |
| Constitution of tax debts | - | - | (229) | (2,793) |
| Depreciation and amortization of property and equipment, intangible assets and right of use in leases | - | - | (51,542) | (60,629) |
| Amortization - customers portfolio, brands, non-compete agreement surplus of property and equipment | - | - | (49,869) | (48,634) |
| Update and write-offs of indemnity assets and contingent liabilities | - | - | 6,294 | 2,235 |
| Update and write-offs of indemnity assets and contingent liabilities - labor | - | - | 214 | - |
| Earn-out update | - | - | (269) | 4,555 |
| Expenses with acquisition of subsidiaries | - | - | (10,412) | (2,141) |
| Revenues from subsidiaries acquisitions | - | - | - | 12,033 |
| Laws of indemnify acquisition | - | - | 1,281 | - |
| Expenses with telephone and travel | - | - | (12,492) | (13,487) |
| Expenses with insurance | - | - | (2,950) | (4,658) |
| Expenses with consumption | - | - | (8,414) | (8,094) |
| Reconciliation of balances to be receivable | - | (428) | - | (1,293) |
| Reconciliation of acquired balances | - | - | 833 | 329 |
| Sales of operating assets | - | - | 1,728 | 526 |
| Others | (28) | (45) | (10,650) | (7,371) |
| Total | (461) | (804) | (4,145,669) | (3,784,921) |
| Cost of services rendered | (22) | - | (3,813,385) | (3,493,833) |
| General and administrative expenses | (439) | (376) | (286,249) | (253,491) |
| Expected credit losses on trade receivables | - | - | (37,216) | (48,279) |
| Other operating revenues | - | - | 1,643 | 43,509 |
| Other operating expenses | - | (428) | (10,462) | (32,827) |
| Total | (461) | (804) | (4,145,669) | (3,784,921) |

(i) Employee benefits mean amounts related to: food vouchers, catering vouchers, Transportation vouchers, and medical and dental assistance.

(ii) See note nº 36.

(iii) See note nº 30 (b).

(iv) See note nº 9.

(v) Personnel costs are not impacted by the System S provision, as the provision affects the obligation to be paid with wages and charges.

GPS Participações e Empreendimentos S.A.

Explanatory notes to the parent company and consolidated interim accounting information--
Continuation

March 31, 2026.

(Balance in thousands of reais, except as otherwise indicated)

34. Financial income and financial expenses

| | Parent Company | | Consolidated | |
|--|----------------|------------|----------------|----------------|
| | 03/31/2026 | 03/31/2025 | 03/31/2026 | 03/31/2025 |
| Financial income | | | | |
| Income from financial investments | - | - | 123,414 | 87,758 |
| Update currency assets | 61 | 78 | 20,213 | 24,849 |
| Exchange variation of debt acquisition | - | - | - | 4,265 |
| Exchange variation (i) | - | - | 51,964 | 60,955 |
| Reversal of interest on "S" System | - | - | 1,113 | - |
| Interest received | - | - | 1,947 | 2,987 |
| Others financial revenues | - | - | 128 | 217 |
| Total | 61 | 78 | 198,779 | 181,031 |

| | Parent Company | | Consolidated | |
|---|----------------|------------|------------------|------------------|
| | 03/31/2026 | 03/31/2025 | 03/31/2026 | 03/31/2025 |
| Financial expenses | | | | |
| Interest on loans | - | - | (11,198) | (19,378) |
| Interest on debentures | - | - | (203,816) | (137,619) |
| Bank expenses | - | - | (729) | (637) |
| Income with swap – MTM (i) | - | - | (56,910) | (75,099) |
| Exchange variation (i) | - | - | (13,880) | - |
| Interest on sub judice taxes | - | - | (8,509) | (10,866) |
| Interest on "S" System | - | - | (18,021) | (17,418) |
| Effective interest on "S" System | - | - | (1,112) | - |
| Interest on Perse | - | - | (12,930) | (8,949) |
| Interest on acquisition debt | - | - | (1,263) | (1,390) |
| Interest on leases payable | - | - | (2,103) | (4,514) |
| Interest on installments | - | - | (1,780) | (5,810) |
| Taxes on financial transactions | - | - | (6,579) | (4,975) |
| Discounts granted | - | - | (7,014) | (1,986) |
| Settlement of cost incurred with issuance of loans and debentures | - | - | (2,786) | (2,611) |
| Others financial expenses | (3) | (4) | (3,259) | (3,302) |
| Total | (3) | (4) | (351,889) | (294,554) |

- (i) The Group has loan operations in foreign currency denominated in US Dollar), but with swap in an amount consistent with the estimated future cash flow, eliminating the variation of foreign currency and converting the entire operation to 100% of the remuneration of the Interbank Certificate of Deposit (CDI), plus interest from 1.96% to 2.47% per year, obeying the risk management criteria. Derivative transactions are designated for hedge accounting and all volatility is shown in Other Comprehensive Income to Equity (note nº 30 (b)).

GPS Participações e Empreendimentos S.A.

Explanatory notes to the parent company and consolidated interim accounting information--
Continuation

March 31, 2026.

(Balance in thousands of reais, except as otherwise indicated)

35. Earnings per share

The calculation of basic earnings per share is made by dividing the net income of the period, attributed to the holders of common shares of the parent company, by the weighted average amount of common shares available during the fiscal year.

Diluted earnings per share is calculated by dividing the net income attributed to the holders of the parent company's common shares by the weighted average amount of common shares available during the year plus the average amount of common shares that would be issued in the conversion of all potential common shares diluted into common shares.

The following is earnings per share information for the period March 31, 2026 and 2025:

i) Basic earnings and diluted per share

The basic calculation of earnings per share is done by dividing the net income for the period by weighted average of the common shares available during the period:

| Base date | R\$ - Net income attributable to holders of common shares | Weighted average of shares | R\$ - Earnings per share |
|------------|---|----------------------------|--------------------------|
| 03/31/2026 | 122,592 | 750,097,427 | 0.16 |
| 03/31/2025 | 145,997 | 675,312,970 | 0.22 |

36. Operating leases

a) Leases as lessee

The Group leases a series of vehicles and machines for operation, allocated in the contracts, under operating leases. These operating leases do not transfer risks and rewards to the user of the assets and have been excluded from the application of CPC 06 (R2) / IFRS 16. Lease payments are adjusted annually to reflect market values. For certain operating leases, the Group is prevented from entering into any sublease agreement.

The rent paid to the lessor is adjusted at regular intervals according to market prices, and the Group does not participate in the residual value of the leased assets. Consequently, it has been determined that basically all risks and benefits of the assets fall on lessor.

GPS Participações e Empreendimentos S.A.

Explanatory notes to the parent company and consolidated interim accounting information--
Continuation

March 31, 2026.

(Balance in thousands of reais, except as otherwise indicated)

39. Operating leases--Continued

a) Leases as lessee--Continued

i) *Future minimum operating lease payments*

As at March 31, 2026, the minimum future payouts for non-cancellable operating leases are:

| | <u>Consolidated</u> <u>03/31/2026</u> |
|----------------------------|--|
| Less than one year | 503,016 |
| Between one and five years | 831,295 |
| Total | <u>1,334,311</u> |

37. Transactions not affecting cash

Below is the list of transactions during the fiscal year which did not affect cash and cash equivalents:

| | <u>Parent Company</u> | | <u>Consolidated</u> | |
|--|-----------------------|-------------------|---------------------|-------------------|
| | <u>03/31/2026</u> | <u>03/31/2025</u> | <u>03/31/2026</u> | <u>03/31/2025</u> |
| Net income on hedge | 9,030 | (18,327) | 9,030 | (18,327) |
| Fair value adjustment of call options of acquisitions (i) | (28,163) | 4,898 | (28,163) | 4,898 |
| Disproportionate dividends in subsidiaries – capital transaction in the Parent Company | (447) | 970 | - | - |
| Capital increase without issuance of new shares | - | - | - | 1,371,675 |
| Financial liability for acquisition of subsidiary | - | - | - | 131,674 |

(i) See note n° 28 (a) and note n° 30 (f).

GPS Participações e Empreendimentos S.A.

Explanatory notes to the parent company and consolidated interim accounting information--
Continuation

March 31, 2026.

(Balance in thousands of reais, except as otherwise indicated)

Director's statement

In compliance with the provisions contained in article 25 of Securities and Exchange Commission Instruction nº 480, of December 7, 2009, as amended, the Company's Executive Officers state that (a) they have reviewed, discussed and agreed with the parent company and consolidated financial statements of GPS Participações e Empreendimentos S.A., for the period of March 31, 2026, and (b) have reviewed, discussed and agreed with the conclusion presented in the quarterly information review report by ERNST & YOUNG Auditores Independentes S/S Ltda., issued on May 07, 2026, on the parent company and consolidated interim accounting information for the three-month period March 31, 2026.

* * *

Luis Carlos Martinez Romero
Chief Executive Officer

Guilherme Nascimento Robortella
Chief Financial Officer

Anderson Nunes da Silva
Controller - CRC: 1SP232030/O-9