Parent company and consolidated interim accounting information

GPS Participações e Empreendimentos S.A.

June 30, 2026
With Independent Auditor's Report

GPS Participações e Empreendimentos S.A.

Interim accounting information

June 30, 2026

Index

Earnings Release

2Q26

August 2026

GGPS B3 LISTED NM | IGC B3 | SMLL B3 | IDIVERSA B3 | IBRX100 B3

Results Check:

Thursday, August 13
In Portuguese and English:
10:00 a.m. (BRT)
9:00 a.m. (EST)

Presenters:

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

Maria Bernhoeft – **Investor Relations Officer**

São Paulo, August 12, 2026 - GPS Participações e Empreendimentos S.A. ("Company"), together with its subsidiaries ("GPS Group"), announces the results for the period ended June 30, 2026.

About GPS Group

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

We operate throughout Brazil with a comprehensive portfolio of solutions, serving 4,543 Customers and counting on more than 185 thousand direct employees.

With more than 60 years of operations, we continue to undergo constant and robust growth, sustained by an agile business model and solid business management principles.

Our growth strategy combines the organic vertical, focused on developing new Customers and expanding the services and solutions provided to our current contract base, with the inorganic vertical, through the acquisition and integration of companies that favor gains of scale and greater penetration in regions or services convergent with our business management model.

1. 2Q26 Highlights

Net revenue

- R$ 4,598 million in the quarter;
- 7% above 2Q25;
- 6% organic growth compared to 2Q25.

Adjusted EBITDA ex-IFRS16

- R$ 445 million in the quarter;
- 10% higher than 2Q25;
- 9.7% margin in 2Q26.

Adjusted net profit

- R$ 410 million in the quarter;
- 163% higher than 2Q25;
- 8.9% net margin in 2Q26.

Adjusted net income ex-System S

- R$ 180 million in the quarter;
- 16% higher than 2Q25;
- 3.9% net margin in 2Q26.

The second quarter was still marked by pressure on margins, resulting from three main factors: (i) increased costs of food and logistics inputs in the food solution; (ii) the costs of implementing maritime hospitality contracts, reflecting accelerated organic growth at the end of 2025; and (iii) the costs of mobilizing and demobilizing contracts, especially in telephone and electrical network maintenance services, renegotiated throughout the first half of this year.

In addition, given the recent procedural developments regarding the System S issue, the Company's result was positively impacted in the quarter by the reversal of the accounting provision established for this issue, as detailed in explanatory note 28 of the Financial Statements.

2. Operating capacity, service portfolio and Customers

We have more than 185 thousand direct employees, serving 4,543 Customers across the entire national territory. Our team of 10 executive officers, 35 regional directors and more than 550 contract managers is focused on service delivery and on strengthening relationships with our Customers.

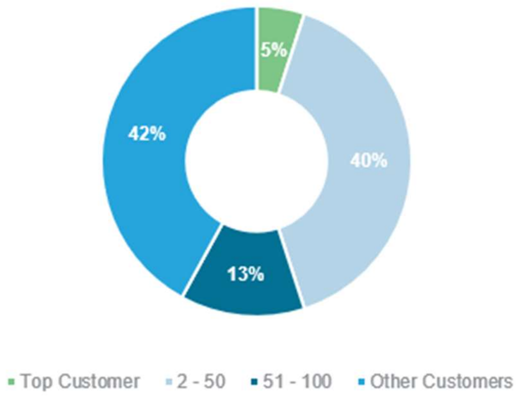
Between LTM 1Q26 and LTM 2Q26, our customer base experienced a net reduction of 170 customers, resulting from the departure of 315 smaller customers focused on one-off services—representing only 0.04% of revenue—and the addition of 145 new customers, who contributed 0.63% to revenue. More than a reduction, this movement reflects an improvement in the portfolio profile, aligned with our strategy of prioritizing full-service customers, with multiple services, greater scope, and longer-lasting relationships.

We conduct the NPS (Net Promoter Score) survey semi-annually to assess the satisfaction level of our service users. In 1H26, we achieved an NPS of 67%—already including the cohort of companies acquired in 2024—a result 8 percentage points lower than that recorded in 1H25. In the current cycle, we adopted a new platform for conducting the survey, a change that temporarily affected respondent engagement. We have already identified the systemic areas for improvement, which are currently in the implementation phase.

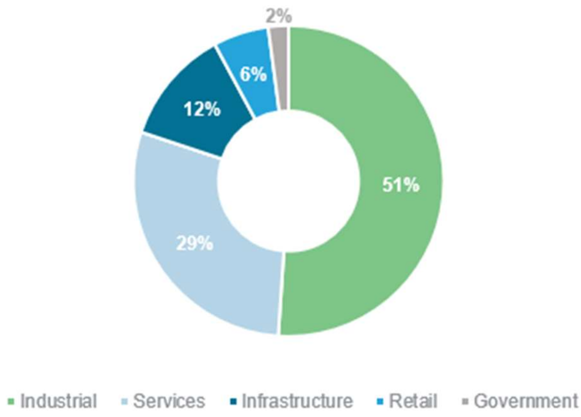
Our Customer base remains widely diversified, with a low level of revenue concentration and a relevant share in the industrial sector.

Net revenue concentration by # of Customers and Sector (1H26)

Customers



Sector



We have increasingly evolved toward a “one stop shop” concept in services, in line with our strategy of building lasting and consistent relationships with our Customers.

By offering Customers multiple solutions, we deepen our commercial and operational relationship and create several growth opportunities within our own Customer portfolio.

Net revenue distribution by solution line (1H26)

CATERING 25%

- Offshore services
- Catering

19% SECURITY

- Property security
- Personal security
- Monitoring center operations
- Integrated security solution
- Access control
- Civil aviation security (APAC)

INTEGRATED FACILITIES 23%

- Cleaning and conservation
- Firefighting and prevention
- Reception desk and administrative support

7% TEMPORARY LABOR SERVICES & FIELD MARKETING

- Field marketing
- Temporary labor services

MAINTENANCE & INDUSTRIAL SERVICES 21%

- Industrial maintenance
- Building maintenance
- Industrial automation
- Infrastructure services
- Treatment of water, wastewater and reuse

5% *INDOOR* LOGISTIC

- Warehouse Management Services
- Production support
- Receiving and shipping support
- Process maintenance (telemetry, independent sensors
- Passengers and cargo airport services

3. Net revenue

- Net revenue of R$ 4,598 million in 2Q26, 7% higher than 2Q25 revenue;
- Net revenue of R$ 9,082 million in 1H26, 8% higher than 1H25 revenue;

The table below shows the evolution of quarterly and half-year net revenue, separating organic and inorganic revenue. Amounts are expressed in millions of Brazilian reais.

Net Revenue R$ mi	Companies	2Q26 (a)	2Q25 (b)	△ (a) / (b) - 1	1H26 (c)	1H25 (d)	△ (c) / (d) - 1
Orgânic*	Grupo GPS	4,493	4,229	*6%*	8,867	8,333	*6%*
Inorganic (2025)	RHMed / Nutricar / Tagg	105	69	*51%*	214	69	*208%*
Total Net Revenue		**4,598**	**4,298**	***7%***	**9,082**	**8,402**	***8%***

** Organic net revenue includes cohorts up to and including 2024, as detailed in Note 33 (c)*

As of this year, the 2024 cohort is incorporated into the organic growth calculation. As with all acquisitions, we make adjustments to unprofitable contracts that reduce net revenue in exchange for margin improvement. This process took place last year and, given the representativeness of the revenue acquired in this cohort, we will have, throughout the year, a reducing effect on organic growth of approximately 2% of the total. Accordingly, this quarter's organic growth already reflects the effect of incorporating the 2024 cohort.

The challenge of organic growth remains maintaining the balance between contract profitability and revenue expansion, so that margins remain consistent over time.

In environments pressured by price reductions, the Company's priority is to maintain profitability, which may result in slower organic growth.

Growth resumes as Customers more intensely seek service quality, beyond the price variable, and begin to weigh both dimensions in a more balanced manner in competitive bidding processes.

4. Acquisition Program

We announced the acquisitions of Grupo SEI, Uniflex and Grupo Aster, which are still subject to approval by the competent authorities and total R$ 587 million in gross revenue in the 12 months before the signing of the respective purchase and sale agreements.

Company	Date		Gross Revenue LTM (R$mi)	Status	Segment	M&A Program
GRUPO SEI	Signing Closing Go live	05/29/26 TBD TBD	220	Closing	*Security and Facilities*	2026
UNIFLEX	Signing Closing Go live	06/25/26 TBD TBD	213	Closing	*Catering and Offshore Services*	2026
GRUPO ASTER	Signing Closing Go live	07/01/26 TBD TBD	154	Closing	*Security and Facilities*	2026

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 of the adjusted EBITDA ex-IFRS16.

EBITDA R$ mi	2Q26 (a)	2Q25 (b)	△ (a) / (b) - 1	1H26 (c)	1H25 (d)	△ (c) / (d) - 1
Net profit	**378**	**124**	**204%**	**503**	**272**	***85%***
Income tax and social contribution	174	58	*201%*	234	115	*103%*
Net financial income (expenses)	40	135	*-70%*	194	248	*-22%*
Depreciation of assets	47	61	*-23%*	99	121	*-19%*
Amortization-customers, brands, property and equipment	49	48	*2%*	98	96	*2%*
EBITDA (cf. iCVM 156/22)	**688**	**426**	**62%**	**1,127**	**854**	***32%***
Provision for non-labor contingencies	37	3	1223%	43	10	*342%*
Expenses with the acquisition of subsidiaries	8	13	-40%	18	15	*20%*
Update of indemnity assets and contingent liabilities	(4)	4	-202%	(11)	2	*-623%*
Earn out write-off / update	0	6	-95%	1	1	*-45%*
Reversal of sub judice taxes	-	(1)	-100%	-	(1)	*-100%*
Revenues from acquisition of subsidiaries	-	-	-	-	(12)	*-100%*
Indemnifiable acquisition processes	(72)	(11)	544%	(73)	(11)	*556%*
Reconciliation of balances to be received	-	-	-	-	1	*-100%*
Reconciliation of acquired balances	0	(15)	-101%	(1)	(15)	*-95%*
Constitution of tax debts	38	1	2685%	38	4	*820%*
Reversal of System S*	(240)	-	-	(240)	-	-
Right of use in leases	(10)	(21)	-51%	(22)	(42)	*-47%*
Adjusted EBITDA ex IFRS 16	**445**	**405**	**10%**	**882**	**806**	**9%**
	9.7%	*9.4%*	*0.3pp*	*9.7%*	*9.6%*	*0.1pp*

** Includes System S reversal (principal) and System S reversal adjustment*

- Adjusted EBITDA ex-IFRS16 of R$ 445 million in 2Q26, 10% higher than the 2Q25 result;
- Adjusted EBITDA margin ex-IFRS16 of 9.7% in 2Q26, 0.3 p.p. above the 2Q25 margin;
- Adjusted EBITDA ex-IFRS16 of R$ 882 million in 1H26, 9% higher than the 1H25 result;
- Adjusted EBITDA margin ex-IFRS16 of 9.7% in 1H26, 0.1 p.p. above the 1H25 margin;

Adjusted EBITDA ex-IFRS16 for the second quarter was still marked by the impacts of: (i) the increase in food and logistics input costs in the food services solution, which are usually negotiated only at the end of the 1st half; (ii) implementation costs of offshore hospitality contracts, which involve high initial investment and subsequent margin maturation over 6 to 8 months, and which were implemented during 4Q25 and 1Q26; and (iii) mobilization and demobilization costs of telephone and electrical network maintenance service contracts, which were renegotiated over the first half of this year.

Adjusted EBITDA ex-IFRS16 considers only the following types of events:

- Events of a non-operating nature, such as reversals 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 indemnification by the sellers of the acquired companies, as well as any income arising from indemnities or arbitration proceedings;
- Exclusion of the IFRS16 effect, a practice we adopted as of January 2024;
- Reversal of the provision for the System S.

6. Net profit and adjusted net profit

Adjusted net profit * R$ mi	2Q26 (a)	2Q25 (b)	△ (a) / (b) - 1	1H26 (c)	1H25 (d)	△ (c) / (d) -1
Net profit	**378**	**124**	**204%**	**503**	**272**	***85%***
Amortization-customer portfolio, brands and non-competition agreement**	32	31	*2%*	65	64	*2%*
Adjusted net profit	**410**	**156**	**163%**	**568**	**336**	***69%***
Adjusted net profit / net revenue	*8.9%*	*3.6%*	*5.3pp*	*6.3%*	*4.0%*	*2.3pp*

** Adjusted net profit is not a basis for dividend distribution*
*** Amount net of income tax (34%)*

- Adjusted net profit of R$ 410 million in 2Q26, 163% higher than 2Q25 adjusted net profit;
- Adjusted net margin of 8.9% in 2Q26, 5.3 p.p. higher than 2Q25;
- Adjusted net profit of R$ 568 million in 1H26, 69% higher than 1H25 adjusted net profit;
- Adjusted net margin of 6.3% in 1H26, 2.3 p.p. higher than 1H25.

Net profit for this quarter was positively impacted by the reversal of the System S provision, resulting from developments in the Topic 1079 court proceeding. The positive effect of the provision reversal and monetary adjustment, net of income tax and social contribution, was R$ 230 million.

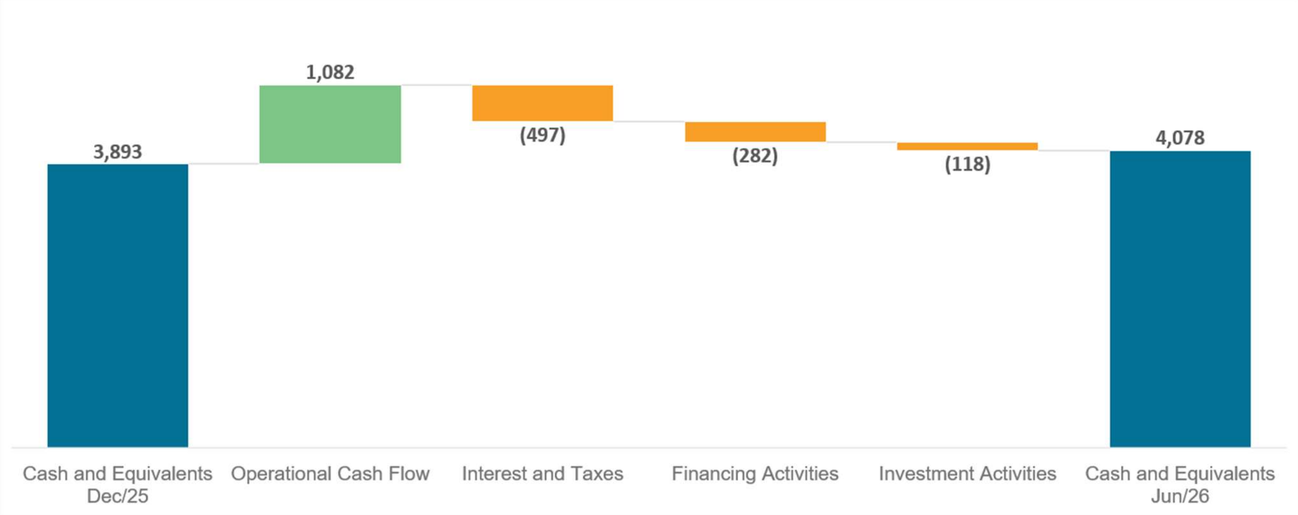
Accordingly, adjusted net profit for the quarter excluding this event was as follows:

Adjusted net profit Ex-System S* R$ mi	2Q26 (a)	2Q25 (b)	△ (a) / (b) - 1	1H26 (c)	1H25 (d)	△ (c) / (d) -1
Adjusted net profit	**410**	**156**	**163%**	**568**	**336**	***69%***
System S Reversal **	(230)	0	*0%*	(230)	0	*0%*
Adjusted net profit Ex-System S	**180**	**156**	**16%**	**338**	**336**	***1%***
Adjusted net profit / net revenue	*3.9%*	*3.6%*	*0.3pp*	*3.7%*	*4.0%*	*-0.3pp*

** Adjusted net profit is not a basis for dividend distribution*
*** Includes reversal of principal, monetary adjustment and reversal adjustment, net of income tax and social contribution*

7. Cash flow

The chart below presents the accounting cash flow statement. Amounts are expressed in millions of Brazilian reais.



- Cash generation from operating activities of R$ 1,082 million in 1H26, representing 123% of adjusted EBITDA, 18 p.p. above 1H25;
- Payment of interest and income tax totaling R$ 497 million, 42% higher than the amount paid in 1H25, due to:
    - payment of interest on loans, debentures and tax installments in the amount of R$ 472 million,
    - payment of income tax and social contribution in the amount of R$ 25 million.
- Net cash from financing activities negative by R$ 282 million in 1H26, due to:
    - payment of dividends in the amount of R$ 222 million,
    - expenses with derivative financial instruments in the amount of R$ 38 million,
    - lease payments of R$ 22 million,
    - exercise of call options on acquisitions of R$ 15 million,
    - amortization of loans in the amount of R$ 13 million,
    - payment of tax installments in the amount of R$ 11 million,
    - inflow of R$ 39 million related to the capitalization of the issuance of shares under the stock option program.
- Cash flow from investing activities negative by R$ 118 million, mainly resulting from:

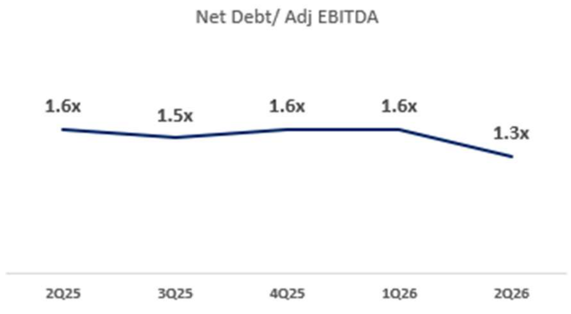
- net expenses for the acquisition of fixed assets in the amount of R$ 90 million,
- financial investments in the amount of R$ 14 million,
- acquisition of non-consolidated subsidiaries in the amount of R$ 4 million,
- acquisition of intangible assets in the amount of R$ 6 million,
- net expenditures on loans granted and received in the amount of R$ 3 million.

8. Leverage

Leverage R$ mi	2Q26 (a)	1Q26 (b)	4Q25 (c)	3Q25 (d)	2Q25 (e)	△ (a) / (e) - 1
Cash	**4,017**	**3,715**	**3,881**	**2,742**	**2,682**	**50%**
Cash and cash equivalents	4,078	3,766	3,893	2,777	2,699	*51%*
Financial investments*	(61)	(51)	(12)	(36)	(17)	*250%*
Gross Debt	**6,366**	**6,402**	**6,512**	**5,168**	**5,266**	**21%**
Loans	727	745	786	902	944	*-23%*
Debentures	5,397	5,398	5,435	3,960	4,010	*35%*
Acquisition of subsidiaries	180	190	217	235	236	*-24%*
Tax payable through installments	62	68	74	71	76	*-18%*
Net debt	**(2,349)**	**(2,687)**	**(2,631)**	**(2,426)**	**(2,584)**	**-9%**
Adjusted EBITDA LTM ex-IFRS16	1,749	1,710	1,674	1,630	1,619	*8%*
Net debt / adjusted EBITDA LTM ex-IFRS16	**1.3**	**1.6**	**1.6**	**1.5**	**1.6**	**-0.3x**

**Financial investments + Derivative financial instruments (assets) – Derivative financial instruments (liabilities)*

- We ended 2Q26 with a leverage ratio of 1.3x adjusted EBITDA ex-IFRS16, 0.3x lower than 2Q25;
- Below, we present the evolution of the leverage ratio and the debt profile of GPS Group, with a total portfolio duration of 42 months in 2Q26.



9. Final considerations

The results achieved in 2Q26 reinforce our conviction that the Company's management model — based on decentralization, planned delegation, focus on generating results and the exercise of meritocracy — is the most relevant factor for 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 work 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 2026 will be a challenging year, and we remain prepared to continue on our growth path, combining the efforts of our commercial teams with balanced management of the risks in our business environment.

Legal considerations

The financial information is presented in millions of Brazilian reais, unless otherwise indicated. The individual and consolidated interim accounting information of GPS Group was prepared in accordance with CPC 21(R1) - Interim Financial Reporting and IAS 34 - Interim Financial Reporting, issued by the International Accounting Standards Board - IASB, and is presented in a manner consistent with the standards issued by the Brazilian Securities and Exchange Commission (CVM) 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 beliefs and assumptions of GPS Group's Management, made to the best of its knowledge and based on information currently available to GPS Group. Forward-looking statements and information are no guarantee of performance. They involve risks, uncertainties and assumptions because they refer to future events and therefore depend on circumstances that may or may not occur.

This report may include non-accounting metrics, which will be indicated where relevant. Such metrics are included because Management considers them relevant for understanding the business, but they have not necessarily been subject to the same preparation criteria as the financial statements. GPS Group's independent auditors have not audited non-accounting data.

10. Attachments

Balance Sheet

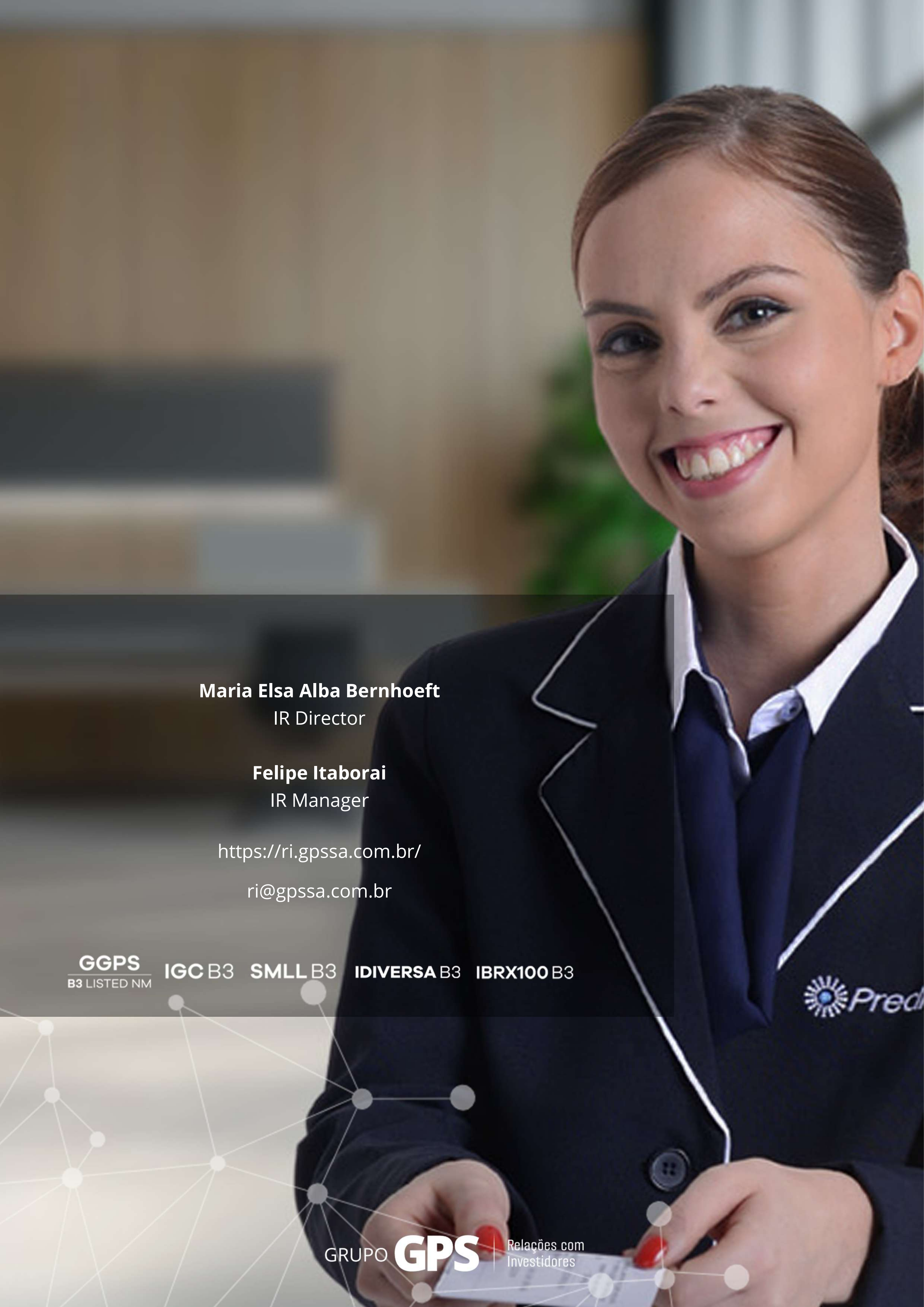
Assets - R$ million	**Note**	**Consolidated** 6/30/2026	12/31/2025
Current			
Cash and cash equivalents	8	4.078	3.893
Trade receivables	10	4.023	3.895
Loans receivables	14.3	5	4
Inventories	11	182	154
Recoverable income tax and social contribution	12	256	158
Recoverable taxes	13	411	417
Other assets	15	146	208
Total current assets		**9.101**	**8.729**
Non-current			
Long-term receivables			
Financial investments	9	14	-
Derivative financial instruments	32 (c)	-	51
Trade receivables	10	127	124
Loans receivables	14.3	31	22
Judicial deposits	28 (c)	505	488
Recoverable income tax and social contribution	12	73	38
Recoverable taxes	13	271	245
Indemnity assets	28 (d)	462	380
Deferred income tax and social contribution	25 (a)	754	882
Total long-term assets		**2.238**	**2.230**
	16	4	-
Property and equipment	17	825	802
Right-of-use assets	18	97	99
Intangible assets	19	3.665	3.762
Total non-current assets		**6.829**	**6.892**
Total assets		**15.930**	**15.621**

Liabilities - R$ million	**Note**	**Consolidated** 6/30/2026	12/31/2025
Current			
Trade payables	20	444	455
Loans	21	45	33
Debentures	22	134	178
Derivative financial instruments	32 (c)	62	62
Leases payable	23	29	36
Payroll and social charges	24	1.954	1.456
Income tax and social contribution payable		12	13
Tax obligations	26	199	192
Tax installments	27	27	28
Acquisition of subsidiaries	29	137	177
Dividends payable	14.5	2	223
Other liabilities	30	124	77
Total current liabilities		**3.171**	**2.931**
Non-current			
Loans	21	682	753
Debentures	22	5.262	5.257
Derivative financial instruments	32 (c)	13	-
Leases payable	23	82	75
Tax installments	27	35	45
Acquisition of subsidiaries	29	43	40
Provision for contingencies and sub judice taxes	28 (a)/(b)	2.092	2.520
Other liabilities	30	25	23
Total non-current liabilities		**8.234**	**8.714**
Equity			
Share capital	31 (a)	3.372	3.333
Earnings reserve	31 (d)	1.115	616
Other comprehensive income		(12)	(0)
Equity valuation adjustments	31 (f)	21	2
Equity attributable to the controlling shareholders		**4.496**	**3.951**
Non-controlling interest		29	25
Total equity		**4.525**	**3.976**
Total liabilities and equity		**15.930**	**15.621**

Statements of profit or loss - In millions of Reais - except earnings per share	Note	From 04/01/2026 to 06/30/2026	From 04/01/2025 to 06/30/2025
Net revenue from services rendered and goods sold	33	4,598	4,298
Costs of services rendered and goods sold	34	(3,929)	(3,689)
Gross profit		**669**	**609**
General and administrative expenses	34	(314)	(261)
Provision for expected losses on services billed and to be billed	34	(34)	(38)
Other operating revenues	34	315	48
Other operating expenses	34	(44)	(41)
Income before net income (expenses) financial, equity-accounted investees and taxes		**592**	**317**
Financial revenues	35	376	158
Financial expenses	35	(417)	(293)
Net financial income (expenses)		**(40)**	**(135)**
Profit before income tax and social contribution		**551**	**182**
Current income tax and social contribution	25 (c)	(59)	(89)
Deferred income tax and social contribution	25 (c)	(115)	31
Net profit for the period		**378**	**124**
Profit attributable to:			
Controlling shareholders		377	122
Non-controlling shareholders		1	3
Basic and diluted earnings per share attributable to controlling shareholders that hold ordinary shares	36	**0.50**	**0.18**

Statements of profit or loss - In millions of Reais - except earnings per share	Note	From 01/01/2026 to 06/30/2026	From 01/01/2025 to 6/30/2025
Net revenue from services rendered and goods sold	33	9,082	8,402
Costs of services rendered and goods sold	34	(7,742)	(7,183)
Gross profit		**1,339**	**1,219**
General and administrative expenses	34	(600)	(515)
Provision for expected losses on services billed and to be billed	34	(71)	(86)
Other operating revenues	34	317	91
Other operating expenses	34	(55)	(74)
Income before net income (expenses) financial, equity-accounted investees and taxes		**930**	**636**
Financial revenues	35	575	339
Financial expenses	35	(768)	(587)
Net financial income (expenses)		**(194)**	**(248)**
Profit before income tax and social contribution		**737**	**388**
Current income tax and social contribution	25 (c)	(108)	(159)
Deferred income tax and social contribution	25 (c)	(125)	44
Net profit for the period		**503**	**272**
Profit attributable to:			
Controlling shareholders		499	268
Non-controlling shareholders		4	5
Basic and diluted earnings per share attributable to controlling shareholders that hold ordinary shares	36	**0.66**	**0.40**

		Consolidated	
Cash Flows - *R$ million*	Note	From 01/01/2026 to 6/30/2026	From 01/01/2025 to 6/30/2025
Cash flows from operating activities			
Net profit for the period		**503**	**272**
Adjustments for:			
Results from the sale of fixed assets		(11)	(1)
(Reversal) constitution of a provision for expected loss of services billed	34(a)	(5)	13
Provision for expected losses on services to be billed	34(a)	77	73
Depreciation of property and equipment	17(c)	71	78
Amortization of intangible assets (Software and Franchises)	19(a)	9	5
Amortization of right-of-use asset	18(a)	19	39
Amortization of surplus value - customer portfolio, trademarks and non-compete agreement	19(c)	89	87
Amortization of surplus value - signing bonus	19(c)	-	0
Amortization of surplus value - fixed assets	17(c)	9	9
Provision for sub judice taxes	28(b)	2	1
Reversion of sub judice taxes	28(b)	-	(1)
Reversion on monetary update of sub judice taxes	28(b)	-	(1)
Income tax and social contribution	25(c)	234	115
Constitution of provision for tax, civil and labor risks	28(a)	209	197
Reversal of provision for tax, civil and labor risks	28(a)	(175)	(187)
Monetary update of System "S"	28(a)	34	36
Reversal of System "S"	28(a)	(247)	-
Reversal of monetary update on System "S"	28(a)	(191)	-
Monetary update Perse	28(a)	27	18
Indemnifiable acquisition processes	28(d)	(73)	(11)
Update (write-offs) of indemnifiable assets and contingent liabilities	34(a)	(11)	2
Update (write-offs) of assets Compensation and contingent labor liabilities	34(a)	(4)	-
Update of contingent installment - acquisition debt	29(a)	1	1
Acquisition debt compensation	29(a)	-	(2)
Result of derivative financial instruments	32	84	134
Monetary update of undue Selic rate	12	(1)	(1)
Monetary update of judicial deposits	28(c)	(16)	(16)
Monetary update of loans receivable - loan agreements	14.3	(1)	(1)
Adjustment of balance receivable from loans - loan agreements	14.3	-	1
Exchange rate variation, interest and charges on loans	21(b)	(25)	(64)
Interest and charges on debentures	22(c)	402	288
Financial charges on installments	27	3	8
Financial charges on leasing	23(c)	5	9
Monetary update on sub judice taxes	28(b)	17	23
Monetary update and exchange rate variation of acquisition of subsidiaries	29(a)	6	(2)
Appropriation of cost incurred with the issuance of loans and debentures	21(b)/22(c)	6	5
		1.046	**1.128**
Variations in:			
Inventories		(28)	(9)
Trade receivables		(198)	(248)
Recoverable income tax and social contribution		(72)	(102)
Recoverable taxes		(19)	(44)
Judicial deposits		(1)	(9)
Trade payables		(11)	(152)
Payroll and social charges		309	204
Loans with related parties		(46)	43
Changes in other assets and liabilities		104	33
Cash (used in) from operating activities		**1.082**	**845**
Interest paid on loans	21(b)	(22)	(41)
Interest paid on debentures	22(c)	(446)	(274)
Interest paid on installments	27	(5)	(2)
Income tax and social contribution paid		(25)	(33)
Net cash (used in) generated by operating activities		**585**	**495**
Cash flows from investment activities			
Financial investments		(14)	1.558
Receipt from loans - mutual agreements	14.3	5	6
Granting of loans - mutual agreements	14.3	(8)	-
Receipt from the sale of property and equipment		21	4
Acquisition of property and equipment	17(b)	(111)	(109)
Acquisition of intangible assets	19(b)	(6)	(2)
Acquisition of non-consolidated subsidiaries and other movements		(4)	-
Acquisition of subsidiaries, net of cash obtained in the acquisition		0	(74)
Net cash provided by investing activities		**(118)**	**1.383**
Cash flows from financing activities			
Capitalization through issuance of shares	31	39	33
Payment of tax installments	27	(11)	(13)
Payment of leases	23(c)	(22)	(42)
Dividends paid (controlling and selling parties of acquired companies)	14.5	(222)	(227)
Derivative financial instruments	32(c)(a)	(38)	(28)
Debentures amortization	22(c)	-	(125)
Loans amortization	21(b)	(13)	(48)
Exercise of purchase option and additional acquisition installment.		(15)	(197)
Net cash provided by (used in) financing activities		**(282)**	**(647)**
Net increase in cash and cash equivalents		**185**	**1.231**
Cash and cash equivalents as of January 1	8	3.893	1.468
Cash and cash equivalents as of March 31	8	4.078	2.699



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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 three-month period ended March 31, 2026, 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.

São Paulo, August 12, 2026.

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
June 30, 2026 and December 31, 2025
(In thousands of *reais*)

Assets	Note	Parent company 06/30/2026	Parent company 12/31/2025	Consolidated 06/30/2026	Consolidated 12/31/2025
Current					
Cash and cash equivalents	8	**5**	42	**4,077,675**	3,892,614
Trade receivables	10	**-**	-	**4,022,958**	3,895,214
Dividends receivable	14.4	**-**	199,810	**-**	-
Loans receivable	14.3	**734**	716	**5,345**	4,381
Inventories	11	**-**	-	**181,781**	153,729
Recoverable income tax and social contribution	12	**-**	-	**256,034**	158,485
Recoverable taxes	13	**-**	-	**410,878**	416,782
Other assets	15	**6**	18	**146,452**	207,731
Total current assets		**745**	200,586	**9,101,123**	8,728,936
Non-current					
Long-term assets					
Financial Investments	9	**-**	-	**13,992**	-
Derivative financial instruments	32 (c)	**-**	-	**-**	50,765
Trade receivables	10	**-**	-	**126,996**	124,180
Loans receivable	14.3	**1,374**	2,028	**31,043**	21,827
Current account to receivable - related parties	14.2	**39,709**	20,190	**-**	-
Judicial deposits	28 (c)	**-**	-	**505,155**	487,527
Recoverable income tax and social contribution	12	**1**	-	**73,335**	38,082
Recoverable taxes	13	**-**	-	**270,732**	244,800
Indemnity assets	28 (d)	**-**	-	**462,012**	379,922
Deferred income tax and social contribution	25 (a)	**-**	-	**754,461**	882,410
Total long-term assets		**41,084**	22,218	**2,237,726**	2,229,513
Investments	16	**4,454,721**	3,947,837	**4,350**	-
Property and equipment	17	-	-	**824,831**	801,809
Right-of-use assets	18	-	-	**97,131**	99,200
Intangible assets	19	-	-	**3,664,734**	3,761,786
Total non-current assets		**4,495,805**	3,970,055	**6,828,772**	6,892,308
Total assets		**4,496,550**	4,170,641	**15,929,895**	15,621,244

Liabilities	Note	Parent company 06/30/2026	Parent company 12/31/2025	Consolidated 06/30/2026	Consolidated 12/31/2025
Current					
Trade payables	20	**43**	-	**443,948**	455,084
Loans	21	**-**	-	**45,015**	33,085
Debentures	22	**-**	-	**134,308**	177,633
Derivative financial instruments	32 (c)	**-**	-	**62,353**	62,450
Leases payable	23	**-**	-	**28,647**	36,083
Payroll and social charges	24	**-**	-	**1,954,301**	1,456,253
Income tax and social contribution accrued		**-**	-	**11,875**	12,997
Tax obligations	26	**5**	3	**199,335**	191,830
Tax installments	27	**-**	-	**27,058**	28,450
Acquisition of subsidiaries	29	**-**	-	**137,412**	177,086
Dividends payable	14.5	**8**	220,000	**2,258**	223,306
Other liabilities	30	**-**	-	**124,261**	77,123
Total current liabilities		**56**	220,003	**3,170,771**	2,931,380
Non-current					
Loans	21	**-**	-	**681,901**	753,386
Debentures	22	**-**	-	**5,262,220**	5,256,885
Derivative financial instruments	32 (c)	**-**	-	**12,752**	-
Leases payable	23	**-**	-	**81,988**	74,757
Tax installments	27	**-**	-	**35,070**	45,474
Acquisition of subsidiaries	29	**-**	-	**42,651**	40,039
Provision for contingencies and sub judice taxes	28 (a)/(b)	**-**	-	**2,092,315**	2,520,395
Other liabilities	30	**-**	-	**25,102**	22,987
		-			
Total non-current liabilities		**-**	-	**8,233,999**	8,713,923
Equity					
Share capital	31 (a)	**3,372,181**	3,332,791	**3,372,181**	3,332,791
Earnings reserveq	31 (d)	**1,114,885**	615,579	**1,114,885**	615,579
Other comprehensive income		**(11,646)**	(218)	**(11,646)**	(218)
Equity valuation adjustments	31 (f)	**21,074**	2,486	**21,074**	2,486
Equity attributable to the controlling shareholders		**4,496,494**	3,950,638	**4,496,494**	3,950,638
Non-controlling shareholders		**-**	-	**28,631**	25,303
Total equity		**4,496,494**	3,950,638	**4,525,125**	3,975,941
Total liabilities and equity		**4,496,550**	4,170,641	**15,929,895**	15,621,244

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 and six-month periods ended June 30, 2026 and 2025
(In thousands of *reais*, except earnings per share, which is presented in *reais*)

		Parent Company				Consolidated			
	Note	From 04/01/2026 to 06/30/2026	From 04/01/2025 to 06/30/2025	From 01/01/2026 to 06/30/2026	From 01/01/2025 to 06/30/2025	From 04/01/2026 to 06/30/2026	From 04/01/2025 to 06/30/2025	From 01/01/2026 to 06/30/2026	From 01/01/2025 to 06/30/2025
Net revenue from services rendered and goods sold	33	**-**	-	**-**	-	**4,597,836**	4,298,372	**9,081,720**	8,402,459
Costs of services rendered and goods sold	34	**22**	-	**-**	-	**(3,929,098)**	(3,689,258)	**(7,742,483)**	(7,183,091)
Gross profit		**22**	-	**-**	-	**668,738**	609,114	**1,339,237**	1,219,368
General and administrative expenses	34	**(76)**	(94)	**(515)**	(470)	**(313,527)**	(261,081)	**(599,777)**	(514,572)
Provision for expected losses on services billed and to be billed	34	**-**	-	**-**	-	**(34,226)**	(38,049)	**(71,441)**	(86,328)
Other operating revenues	34	**-**	-	**-**	-	**315,222**	47,691	**316,865**	91,200
Other operating expenses	34	**-**	-	**-**	(428)	**(44,289)**	(40,755)	**(54,751)**	(73,582)
Profit or loss before net income (expenses) financial, equity accounted investees and taxes		**(54)**	(94)	**(515)**	(898)	**591,918**	316,920	**930,133**	636,086
Financial income	35	**40**	24	**101**	102	**376,049**	157,978	**574,828**	339,009
Financial expenses	35	**(2)**	(1)	**(5)**	(5)	**(416,544)**	(292,893)	**(768,433)**	(587,447)
Net financial income (expenses)		**38**	23	**96**	97	**(40,495)**	(134,915)	**(193,605)**	(248,438)
Equity equivalence income	16 (a)	**376,730**	121,770	**499,725**	268,497	**-**	-	**-**	-
Profit before income tax and social contribution		**376,714**	121,699	**499,306**	267,696	**551,423**	182,005	**736,528**	387,648
Current income tax and social contribution	25 (c)	**-**	-	**-**	-	**(58,945)**	(89,191)	**(108,271)**	(158,814)
Deferred income tax and social contribution	25 (c)	**-**	-	**-**	-	**(114,685)**	31,434	**(125,364)**	43,550
Net profit for the period		**376,714**	121,699	**499,306**	267,696	**377,793**	124,248	**502,893**	272,384
Profit attributable to:									
Controlling shareholders		**376,714**	121,699	**499,306**	267,696	**376,714**	121,699	**499,306**	267,696
Non-controlling shareholders		**-**	-	**-**	-	**1,079**	2,549	**3,587**	4,688
Basic and diluted earnings per share attributable to controlling shareholders that hold common shares	36	**-**	-	**-**	-	**0.50**	0.18	**0.66**	0.40

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 and six-month periods ended June 30, 2026 and 2025
(In thousands of *reais*)

	Parent company				Consolidated			
	From 04/01/2026 to 06/30/2026	**From 04/01/2025 to 06/30/2025**	**From 01/01/2026 to 06/30/2026**	**From 01/01/2025 to 06/30/2025**	**From 04/01/2026 to 06/30/2026**	**From 04/01/2025 to 06/30/2025**	**From 01/01/2026 to 06/30/2026**	**From 01/01/2025 to 06/30/2025**
Net profit for the period	**376,714**	121,699	**499,306**	267,696	**377,793**	124,248	**502,893**	272,384
Net income on hedge	**-**	-	**-**	-	**(2,398)**	(2,940)	**(11,428)**	15,387
Comprehensive income for the period	**376,714**	121,699	**499,306**	267,696	**375,395**	121,308	**491,465**	287,771
Profit attributable to:								
Controlling shareholders	**376,714**	121,699	**499,306**	267,696	**374,316**	118,759	**487,878**	283,083
Non-controlling shareholders	**-**	-	**-**	-	**1,079**	2,549	**3,587**	4,688

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 six-month periods ended June 30, 2026 and 2025
(In thousands of *reais*)

			Earnings reserve									
	Note	Share Capital	Legal reserve	Statutory Reserve	Transaction Costs	Retained earnings	Additional dividends proposed	Other comprehensive income	Equity valuation adjustments	Controlling equity	Non-controlling equity	Total
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		-	-	-	-	-	-	-	10,459	10,459	-	10,459
Capital transactions		-	-	(3,021)	-	-	-	-	-	(3,021)	(1,405)	(4,426)
Net income on hedge		-	-	-	-	-	-	15,387	-	15,387	-	15,387
Additional dividends		-	-	-	-	-	(63,042)	-		(63,042)	-	(63,042)
Net profit for the period		-	-	-	-	267,696	-	-	-	267,696	4,688	272,384
As at June 30, 2025		1,961,116	154,614	1,371,675	(809)	267,696	-	(2,035)	(14,773)	3,737,484	16,402	3,753,886
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	31(b)	**39,390**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**39,390**	**-**	**39,390**
Fair value adjustment – PUT acquisitions	31(f)	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**18,588**	**18,588**	**-**	**18,588**
Capital transactions	31(e)	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**(259)**	**(259)**
Net income on hedge	32(c)(ii)	**-**	**-**	**-**	**-**	**-**	**-**	**(11,428)**	**-**	**(11,428)**	**-**	**(11,428)**
Net profit for the period		**-**	**-**	**-**	**-**	**499,306**	**-**	**-**	**-**	**499,306**	**3,587**	**502,893**
As at June 30, 2026		**3,372,181**	**188,815**	**427,573**	**(809)**	**499,306**	**-**	**(11,646)**	**21,074**	**4,496,494**	**28,631**	**4,525,125**

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 six-month periods ended June 30, 2026 and 2025
(In thousands of *reais*)

		Parent company		Consolidated	
	Note	From 01/01/2026 to 06/30/2026	From 01/01/2025 to 06/30/2025	From 01/01/2026 to 06/30/2026	From 01/01/2025 to 06/30/2025
Cash flows from operating activities					
Net profit for the period		**499,306**	267,696	**502,893**	272,384
Adjustments for:					
Equity equivalence income	16(a)	**(499,725)**	(268,497)	**-**	-
Income from disposal of property and equipment		**-**	-	**(10,610)**	(1,377)
(Reversion) Constitution of provision for expected loss of billed services	34(a)	**-**	-	**(5,404)**	13,130
Constitution of provision for expected loss of services to be billed	34(a)	**-**	-	**76,845**	73,198
Depreciation of property and equipment	17(c)	**-**	-	**71,109**	77,551
Amortization of intangible assets (Software and Franchising)	19(a)	**-**	-	**8,728**	4,989
Right-of-use assets amortization	18(a)	**-**	-	**18,888**	38,803
Surplus value amortization - customer portfolio, brands and non-compete agreement	19(c)	**-**	-	**89,090**	87,272
Surplus value amortization – signing bonus	19(c)	**-**	-	**-**	130
Surplus value amortization – fixed assets	17(c)	**-**	-	**9,383**	9,275
Provision for sub judice taxes	28(b)	**-**	-	**2,040**	1,183
Reversion for sub judice taxes	28(b)	**-**	-	**-**	(804)
Reversion of monetary update on sub judice taxes	28(b)	**-**	-	**-**	(573)
Income tax and social contribution	25(c)	**-**	-	**233,635**	115,264
Constitution of provision for tax, civil and labor risks	28(a)	**-**	-	**208,651**	196,741
Reversion of provision for tax, civil and labor risks	28(a)			**(175,428)**	(186,514)
Monetary update of System "S"	28(a)	**-**	-	**34,204**	35,560
Reversion of System “S”	28(a)	**-**	-	**(247,123)**	-
Reversion monetary update of System “S”	28(a)	**-**	-	**(190,615)**	-
Monetary update Perse	28(a)	**-**	-	**27,182**	17,508
Laws of indemnify acquisition	28(d)	**-**	-	**(72,961)**	(11,129)
Update (write-offs) of indemnity assets and contingent liability	34(a)	**-**	-	**(10,674)**	2,042
Update (write-offs) of indemnity assets and labor contingent liabilities	34(a)	**-**	-	**(4,326)**	-
Update of contingent installment – acquisition debt	29(a)	**-**	-	**543**	981
Offsetting acquisition debt	29(a)	**-**	-	**-**	(1,656)
Income from derivative financial instruments	32	**-**	-	**84,270**	133,726
Monetary update of Selic's indebt	12	**-**	-	**(1,168)**	(1,099)
Monetary update of judicial deposits	28(c)	**-**	-	**(16,422)**	(15,865)
Monetary update of loans to be receivable - mutual agreements	14.3	**(101)**	(102)	**(1,084)**	(957)
Adjustment of balance to be receivable of loans – mutual agreements	14.3	**-**	429	**-**	1,293
Exchange rate variation, interest and charges on loans	21(b)	**-**	-	**(24,945)**	(64,094)
Interest and charges on debentures	22(c)	**-**	-	**402,383**	288,429
Financial charges on installments	27	**-**	-	**3,278**	8,415
Financial charges on lease	23(c)	**-**	-	**4,957**	8,969
Monetary update on sub judice taxes	28(b)	**-**	-	**16,899**	22,609
Monetary update and exchange variation of the acquisition of subsidiaries	29(a)	**-**	-	**5,808**	(2,309)
Settlement of cost incurred with issuance of loans and debentures	21(b)/22(c)	**-**	-	**5,589**	5,177
		(520)	(474)	**1,045,615**	1,128,252
Changes in:					
Inventories		**-**	-	**(28,052)**	(9,427)
Trade receivables		**-**	-	**(198,441)**	(247,722)
Recoverable income tax and social contribution		**-**	-	**(67,228)**	(101,596)
Recoverable taxes		**(1)**	-	**(24,207)**	(43,725)
Judicial deposits		**-**	-	**(1,206)**	(8,873)
Trade payables		**43**	-	**(11,143)**	(152,283)
Payroll and social charges		**-**	-	**308,791**	204,162
Loans with related parties		**(19,519)**	28,960	**-**	-
Other tax obligations		**2**	(6)	**(46,296)**	43,349
Changes in other assets and liabilities		**13**	21	**104,264**	32,846
Cash (used in) generated by operating activities		**(19,982)**	28,501	**1,082,097**	844,983

GPS Participações e Empreendimentos S.A.

Statements of cash flows – indirect method--Continued
For the six-month periods ended June 30, 2026 and 2025
(In thousands of *reais*)

		Parent company		Consolidated	
	Note	From 01/01/2026 to 06/30/2026	From 01/01/2025 to 06/30/2025	From 01/01/2026 to 06/30/2026	From 01/01/2025 to 06/30/2025
Interest paid on loans	21(b)	**-**	-	**(22,048)**	(41,035)
Interest paid on debentures	22(c)	**-**	-	**(445,565)**	(273,503)
Interest paid on installments	27	**-**	-	**(4,609)**	(2,069)
Income tax and social contribution paid		**-**	(7)	**(24,840)**	(33,378)
Net cash (used in) generated by operating activities		**(19,982)**	28,494	**585,035**	494,998
Cash flows from investment activities					
Financial investments		**-**	-	**(13,992)**	1,558,258
Dividends received	14.4	**199,810**	156,281	**-**	-
Receipt from loans - mutual agreements	14.3	**737**	1,725	**5,045**	5,632
Granting of loans - mutual agreements	14.3	**-**	-	**(8,000)**	-
Receipt from the sale of property and equipment		**-**	-	**20,992**	4,335
Acquisition of property and equipment	17(b)	**-**	-	**(111,175)**	(109,348)
Acquisition of intangible assets	19(b)	**-**	-	**(6,435)**	(1,794)
Acquisition of unconsolidated subsidiaries and other changes	16(ii)	**-**	-	**(4,350)**	-
Acquisition of subsidiaries, net cash proceeds from the acquisition		**-**	-	**335**	(74,352)
Net cash from (used in) investing activities		**200,547**	158,006	**(117,580)**	1,382,731
Cash flows from financing activities					
Capital increase through the issuance of shares	31	**39,390**	32,775	**39,390**	32,775
Payment of tax installment arrangements	27	**-**	-	**(10,988)**	(12,909)
Payment of leases	23(c)	**-**	-	**(21,982)**	(41,800)
Dividends paid (shareholders and sellers of acquired companies)	14.5	**(219,992)**	(219,276)	**(222,439)**	(227,257)
Derivative financial instruments	32(b)(ii)(c)	**-**	-	**(38,166)**	(27,875)
Debentures amortization	22(c)	**-**	-	**-**	(125,000)
Loans amortization	21(b)	**-**	-	**(12,959)**	(47,748)
Exercise of call option and additional acquisition installment		**-**	-	**(15,250)**	(196,862)
Net cash (used in) generated by financing activities		**(180,602)**	(186,501)	**(282,394)**	(646,676)
(Decrease) and net increase in cash and cash equivalents		**(37)**	(1)	**185,061**	1,231,052
Cash and cash equivalents as at January 1	8	**42**	46	**3,892,614**	1,468,264
Cash and cash equivalents as at June 30	8	**5**	45	**4,077,675**	2,699,316

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 six-month periods ended June 30, 2026 and 2025
(In thousands of *reais*)

		Parent company		Consolidated	
	Note	From 01/01/2026 to 06/30/2026	From 01/01/2025 to 06/30/2025	From 01/01/2026 to 06/30/2026	From 01/01/2025 to 06/30/2025
Revenues (1)		**-**	-	**10,298,711**	9,193,248
Gross revenue from services rendered and good sold	33	**-**	-	**9,807,318**	9,091,779
Other revenues	34	**-**	-	**528,039**	73,484
Provision for expected loss of services billed and to be billed	10	**-**	-	**(71,441)**	(86,328)
Revenue from the construction of own assets		**-**	-	**34,795**	114,313
Inputs acquired from third parties (2)		**(509)**	(898)	**(2,223,654)**	(1,982,955)
Cost of goods sold	34		-	**(994,647)**	(815,817)
Materials, third party services and others		**(509)**	(898)	**(1,229,007)**	(1,167,138)
Gross value added (3) = (1) + (2)		**(509)**	(898)	**8,075,057**	7,210,293
Depreciation and amortization (4)		**-**	-	**(197,198)**	(217,890)
Net value added produced (5) = (3) + (4)		**(509)**	(898)	**7,877,859**	6,992,403
Value added received in transfer (6)		**499,826**	268,599	**574,828**	339,009
Equity equivalence result	16(a)	**499,725**	268,497	**-**	-
Financial revenues	35	**101**	102	**574,828**	339,009
Total distributed value added (7) = (5) + (6)		**499,317**	267,701	**8,452,687**	7,331,412
Distribution of value added		**(499,317)**	(267,701)	**(8,452,687)**	(7,331,412)
Personnel		**(6)**	-	**(4,877,479)**	(4,624,042)
Direct compensation		**-**	-	**(3,518,751)**	(3,336,573)
Employee benefits	34	**(6)**	-	**(1,001,716)**	(941,870)
Guarantee Fund for Length of Service (FGTS)		**-**	-	**(357,012)**	(345,599)
Taxes and fees		**(5)**	(5)	**(2,211,501)**	(1,738,632)
Federal		**(5)**	(5)	**(1,805,714)**	(1,364,516)
State		**-**	-	**(102,718)**	(87,416)
Municipal		**-**	-	**(303,069)**	(286,700)
Remuneration of third parties' capital		**-**	-	**(860,814)**	(696,354)
Interest		**-**	-	**(561,760)**	(430,337)
Rentals	34	**-**	-	**(299,054)**	(266,017)
Equity remuneration		**(499,306)**	(267,696)	**(502,893)**	(272,384)
Retained earnings		**(499,306)**	(267,696)	**(499,306)**	(267,696)
Non-controlling interest in retained earnings			-	**(3,587)**	(4,688)

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

(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 interim accounting information 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 interim accounting information on a going-concern assumption basis.

2. Description of the subsidiaries

The consolidated interim accounting information consists of the parent company and the companies directly and indirectly controlled. As at June 30, 2026 and 2025, the consolidated financial statements include the consolidation of the following companies, all of which are domiciled in Brazil:

Direct subsidiary	Direct subsidiary	June 30, 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 Financeiras Ltda. (c)	GPS Participações e Empreendimentos S.A.	**100.00**	-

GRUPO GPS

GPS Participações e Empreendimentos S.A.

Explanatory notes to the parent company and consolidated interim accounting information
June 30, 2026.
(In thousands of reais, unless otherwise stated)

2. Description of the subsidiaries--Continued

Indirect subsidiary	Direct subsidiary	June 30, 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) (b)	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**
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**
Trade 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.	Top Service Serviços e Sistemas S.A.	**70.00**	**70.00**
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.	Top Service Serviços e Sistemas S.A.	**100.00**	**100.00**
GR Serviços e Alimentação Ltda.	Top Service Serviços e Sistemas S.A.	**100.00**	**100.00**
Authum - Automação de Serviços Ltda. (d)	Top Service Serviços e Sistemas S.A.	**100.00**	**-**
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**
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**
Campseg Segurança Ltda.	Graber Segurança Ltda.	**100.00**	**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. (b)	GPS Tec Sistemas Eletrônicos de Segurança Ltda.	**-**	**100.00**
Evertical Tecnologia Ltda.	GPS Tec Sistemas Eletrônicos de Segurança Ltda.	**100.00**	**100.00**
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.	Trade e Talentos Soluções em Trade e Pessoas S.A.	**100.00**	**100.00**
Tagg Trade Marketing Ltda.	Trade e Talentos Soluções em Trade e Pessoas S.A.	**100.00**	**100.00**
FFJS Trabalhos Temporários Ltda.	Trade e Talentos Soluções em Trade e Pessoas S.A.	**100.00**	**100.00**
By Trade Marketing Ltda.	Trade e Talentos Soluções em Trade e Pessoas S.A.	**100.00**	**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**
Clean Mall Serviços Ltda. (b)	GR Serviços e Alimentação Ltda.	**-**	**100.00**
GRSA Serviços Ltda. (b)	GR Serviços e Alimentação Ltda.	**-**	**100.00**
GRSA Comércio Sociedade Unipessoal Ltda. (b)	GR Serviços e Alimentação Ltda.	**-**	**100.00**
GR Manutenção e Facilities Sociedade Unipessoal Ltda.	GR Serviços e Alimentação Ltda.	**100.00**	**100.00**
Nutricar Brasil Comércio de Produtos Alimentícios S.A.	GR Serviços e Alimentação Ltda.	**60.00**	**60.00**
GPS Finance Ltda. (e)	GPS Participações Financeiras Ltda.	**100.00**	**-**
Vale Consignado LTDA. (a)	GPS Participações Financeiras Ltda.	**60.00**	**-**
Vale Presentes S.A.	GPS Finance Ltda.	**70.00**	**70.00**

(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	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 Mall 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) A company incorporated domestically for the purpose of holding an interest, as a partner or shareholder, in the capital of other entities—whether civil law or business entities, financial or non-financial—as well as the administration and management of its equity interests in financial or non-financial institutions, without engaging in operational, commercial, or service activities for the general public.
(d) A company established internally for the purpose of leasing machinery, equipment, and industrial devices; providing technical support services; selling equipment, parts and accessories, as well the developing and integrating technological solutions aimed at optimizing business processes.
(e) A company established internally for the sole purpose of investing in institutions authorized by the Central Bank of Brazil.

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.

(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 CONSIGNADO
Cash and cash equivalents		2,135
Trade receivables		245
Recoverable taxes		43
Property and equipment		65
Intangible assets (i)		383
Other assets (ii)		19
Trade and other liabilities		(368)
Payroll and social charges		(7)
Tax obligations		(45)
Fair value of identifiable net assets (iii) (A)		**2,470**
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)		**233**

(In thousands of reais, unless otherwise stated)

3. Business combination--Continued

(i) Allocation determined by the customer and brand portfolios. The intangible value of the customer portfolio stems from the company's relationship with its customers, who represent a stable and recurring source of revenue. The intangible value of brands stems from the ease with which consumers identify a business through its products and services.
(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 June 30, 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.

3.1. 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**
Consideration transferred	
• 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 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 Ltda.
(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 fess and due diligence costs. Legal fees and due diligence were recorded as "other operating expenses" in the profit or loss statement.

4. Basis for preparation

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

The material accounting practices applied in the preparation of this individual and consolidated interim accounting information have not changed from those presented in the individual and consolidated financial statements for the fiscal year ended December 31, 2024. Therefore, this individual and consolidated interim accounting information should be read together with the Company's individual and consolidated financial statements for the year ended December 31, 2025, published on March 05, 2026.

The individual and consolidated interim accounting information was prepared in accordance with Accounting Pronouncement CPC 21 (R1) - Interim Statement and in accordance with the International Accounting Standards IAS 34 - "Interim Financial Reporting" issued by the IASB "International Accounting Standards Board", applicable to the preparation of interim accounting information. These guidelines have been consistently applied in the preparation of the Group's individual and consolidated interim accounting information.

This information is being presented considering OCPC 07 - Disclosure in the Disclosure of General Purpose Accounting-Financial Reports, which reinforces basic disclosure requirements of existing standards and suggests a disclosure focused on: (i) information relevant to users, (ii) quantitative and qualitative aspects and (iii) risks.

All relevant information proper to the individual and consolidated interim accounting information, and only that information, is being evidenced and corresponds to that used by Management in its administration.

4.2. 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 nº 2 and the accounting policies applied in the preparation of the consolidated interim accounting information are described in note nº 8 individual and consolidated financial statements as at December 31, 2025, published on March 05, 2026.

4. Basis for preparation--Continued

4.3. Functional and presentation currency

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

4.4. 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.

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.

5. Use of estimates and judgments

In preparing these parent company and consolidated interim accounting information, 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 interim accounting information are included in the following notes:

- Note nº 4.2 - consolidation: determining whether the Group actually has control over an investee;
- Note nº 16 - equity in earnings of investees: determining whether the Group has significant influence over an investee; and
- Note nº 23 - lease term: whether the Group is reasonably certain of exercising extension options.

5 Use of estimates and judgments--Continued

5.2. Uncertainties regarding assumptions and estimates

Information about uncertainties related to assumptions and estimates as at June 30, 2026 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 10 - Trade receivables: Measurement of expected credit loss for trade receivables;
- Note nº 19 - 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 25 - 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 28 - Recognition and measurement of provisions for contingencies and sub judice taxes: main assumptions on likelihood and magnitude of outflows of funds;
- Note nº 29 - Acquisition of subsidiary: Fair value of the consideration transferred (including contingent consideration) and assets acquired, and liabilities assumed; and
- Note nº 32 - 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 interim accounting information 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 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.

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.

(In thousands of reais, unless otherwise stated)

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.

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 June 30, 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 June 30, 2026 and 2025:

	Net revenue		Costs		Gross profit	
	06/30/2026	**06/30/2025**	**06/30/2026**	**06/30/2025**	**06/30/2026**	**06/30/2025**
Southeast	**5,827,401**	5,302,953	**(4,969,283)**	(4,533,868)	**858,118**	769,085
North and Northeast	**1,669,423**	1,530,809	**(1,415,941)**	(1,327,863)	**253,482**	202,946
South	**975,005**	976,809	**(822,083)**	(847,907)	**152,922**	128,902
Midwest	**569,899**	521,941	**(484,825)**	(453,749)	**85,074**	68,192
Unallocated (i)	**39,992**	69,947	**(50,351)**	(19,704)	**(10,359)**	50,243
Total	**9,081,720**	8,402,459	**(7,742,483)**	(7,183,091)	**1,339,237**	1,219,368

(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 interim accounting information, 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.

(In thousands of reais, unless otherwise stated)

8. Cash and cash equivalents

	Parent Company		Consolidated	
	06/30/2026	12/31/2025	06/30/2026	12/31/2025
Cash and banks	**5**	42	**50,232**	61,053
Bank deposit certificates (a)	**-**	-	**4,027,443**	3,831,561
Total	**5**	42	**4,077,675**	3,892,614

(a) Investments in bank deposit certificates referring to cash and cash equivalents as at June 30, 2026 are remunerated based on average rates equivalent to 104.9% 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 32.

9. Financial investments

	Consolidated	
	06/30/2026	12/31/2025
Credit rights investment fund (a)	13,992	-
Total	13,992	-

(a) In 2026, the direct subsidiary Top Service Serviços e Sistemas S.A. acquired a 60% stake in the junior shares of a Credit Rights Investment Fund (FIDC), a closed-end, non-exclusive fund structured to facilitate payroll-deductible loan transactions. Management evaluated the criteria of CPC 36 (R3) – Consolidated Financial Statements and concluded that the Company does not exercise control over the fund. Therefore, the investment is not consolidated and is measured at fair value through profit or loss, in accordance with CPC 48 – Financial Instruments.

10. Trade receivables

	Consolidated	
	06/30/2026	12/31/2025
Billed services	**2,577,146**	2,612,624
Services to be billed (a)	**1,677,857**	1,435,408
Contractual withholdings (b)	**95,764**	94,456
Other trade receivables	**107**	6,247
Subtotal	**4,350,874**	4,148,735
Provision for expected loss from billed services (c)	**(111,079)**	(116,427)
Provision for expected loss from services to be billed (c)	**(89,841)**	(12,914)
Total	**4,149,954**	4,019,394
Current	**4,022,958**	3,895,214
Non-current	**126,996**	124,180

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

(In thousands of reais, unless otherwise stated)

10. Trade receivables--Continued

(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 nº 32.

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)
Provision arising from business combination	**-**	(854)
Adjustment of opening balance of acquired from the previous year	**(56)**	-
Reversion (constitution) of the provision for loss	**4,720**	(13,264)
Net realization of the provision for loss	**684**	134
As at June 30,	**(111,079)**	(124,457)

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)
Provision arising from business combination	**-**	(98)
Adjustment of opening balance of acquired from the previous year	**(82)**	-
Constitution of the provision for loss	**(76,845)**	(73,198)
As at June 30,	**(89,841)**	(85,265)

There are fiduciary assignments of receivables for working capital loans, see note nº 21.

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 32 (b).

(In thousands of reais, unless otherwise stated)

11. Inventories

	Consolidated	
	06/30/2026	12/31/2025
Meals inventory	**84,151**	80,782
Clean inventory	**2,446**	1,930
Inventory held by third parties	**96,713**	75,391
Provision for inventory loss	**(1,529)**	(4,374)
Total	**181,781**	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.

12. Recoverable income tax and social contribution

	Consolidated	
	06/30/2026	12/31/2025
Income tax from operations, net	**209,019**	108,603
Income tax from financial investments, net	**297**	181
Social contribution tax, net	**82,920**	56,672
Income tax credit arising from the Selic update on tax overpayments	**13,576**	13,733
Social contribution credit arising from the Selic update on tax overpayments	**4,649**	4,649
Update currency of Selic's overpayments	**9,421**	8,253
Income tax credit on the additional amount paid under the employee meal program – PAT	**3,521**	3,521
Monetary update PAT	**1,188**	955
Total	**324,591**	196,567
Current	**251,256**	158,485
Non-current	**73,335**	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.

13. Recoverable taxes

	Consolidated	
	06/30/2026	12/31/2025
Social Security Financing Contribution (COFINS) (i)	**138,848**	123,352
Social Integration Program Contribution (PIS) (i)	**41,450**	36,981
Contributions to the National Institute of Social Security (INSS) (i)	**336,071**	345,524
Tax Over Services Rendered (ISSQN) (i)	**74,122**	78,304
Selic's overpayments on Pis and Cofins uptade	**59,849**	50,032
Update currency of Selic's overpayments	**27,853**	18,704
Others	**8,195**	8,685
Total	**686,388**	661,582
Current	**415,656**	416,782
Non-current	**270,732**	244,800

(In thousands of reais, unless otherwise stated)

13. Recoverable taxes--Continued

(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° 12. 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.

14. Current account – related parties

14.1. 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.

14.2. Current account receivable – 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 June 30, 2026, the amount of R$39,709 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.

14.3. Loans receivable

	Parent Company		Consolidated	
	06/30/2026	**12/31/2025**	**06/30/2026**	**12/31/2025**
Loans receivable (i)	**2,108**	2,744	**30,247**	26,208
Other loans receivable (ii)	**-**	-	**6,141**	-
Total	**2,108**	2,744	**36,388**	26,208
Current	**734**	716	**5,345**	4,381
Non-current	**1,374**	2,028	**31,043**	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.

(In thousands of reais, unless otherwise stated)

14. Current account – related parties--Continued

14.3. Loans receivable--Continued

	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	**101**	102	**1,084**	957
Receipts	**(737)**	(1,725)	**(5,045)**	(5,632)
Others	**-**	(429)	**-**	(1,293)
As at June 30,	**2,108**	2,703	**30,247**	27,328

14.3.1. Remuneração do pessoal-chave da Administração

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	
	06/30/2026	06/30/2025
Wages	**14,535**	18,088
Benefits	**2,106**	1,800
Charges	**3,367**	2,572
Profit and Results Share (PLR)	**31,405**	52,447
Stock option plan premium (i)	**3,932**	3,275
Total	**55,345**	78,182

(i) See note nº 31 (a).

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

14.4. Dividends receivable

As at June 30, 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.

(In thousands of reais, unless otherwise stated)

14. Current account – related parties--Continued

14.5. Dividends payable

As at June 30, 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	**-**	-	**1,391**	737
Dividends recorded to be distributed by subsidiaries	**-**	-	**-**	3,020
Approved dividends	**-**	63,042	**-**	63,042
Dividends distributed	**(219,992)**	(219,276)	**(222,439)**	(227,257)
As at June 30,	**8**	-	**2,258**	1,057

14.6. 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 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:

Type	06/30/2026	12/31/2025
Loans	**730,601**	790,553
Debentures	**5,445,115**	5,488,297
Total	**6,175,716**	6,278,850

14.7. Other transactions with related parties

The Group also has balances with related parties, arising from operating transactions in each segment, and applies to normal market values, with the respective elimination in the Consolidated. On June 30, 2026, the elimination between revenue and cost was R$8,372 (R$14,415 on December 31, 2025), due to services provided by:

	06/30/2026	12/31/2025
Top Service	**519**	1,156
Graber	**(246)**	665
LC Restaurantes	**-**	1,232
Trade Talentos	**879**	3,100
GR Serviços	**1,397**	3,632
Clean Mall	**-**	1,690
Motus	**41**	352
Other companies	**5,782**	2,588
Total	**8,372**	14,415

(In thousands of reais, unless otherwise stated)

15. Other assets

	Parent Company		Consolidated	
	06/30/2026	12/31/2025	06/30/2026	12/31/2025
Advance to trade payables and benefits (i)	-	-	92,181	149,872
Advance to employees	-	-	10,452	9,582
Insurances to be allocated	6	18	11,901	7,830
Advance expenses (ii)	-	-	22,927	33,346
Other assets	-	-	8,991	7,101
Total	6	18	146,452	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 *litígio zero* 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 June 30, 2025, the advance balance of the *litígio zero* was R$37,799 and was used in full to offset an established plan.

(ii) The most significant balance refers primarily to prepaid expenses incurred in connection with the implementation of new customer agreements at the subsidiary GRSA, which will be recognized in income on a systematic basis over the term of the respective agreements.

16. Investments

	Parent Company		Consolidated	
	06/30/2026	12/31/2025	06/30/2026	12/31/2025
Investments in controlled companies	4,386,593	3,879,708	-	-
Investment in the acquisition process (i)	-	-	4,350	-
Goodwil on investment acquisition	68,128	68,129	-	-
Total	4,454,721	3,947,837	4,350	-

(i) In May 29, 2026, a purchase and sale agreement was entered into for 55% of the shares in Sei Vigilância e Segurança Ltda., Colina Soluções e Serviços Ltda., Interage Soluções Empresariais Ltda., and DN Comércio e Serviços em Segurança e Inteligência Ltda. - EPP., by Graber Segurança Ltda., a subsidiary of the Company. On June 1, 2026, a down payment of R$1,000 was made. The acquisition is subject to the fulfillment of obligations and conditions precedent customary in this type of transaction, including submission for approval by the Administrative Council for Economic Defense (CADE) and the Federal Police Department of the Ministry of Justice and Public Security, as applicable. On June 25, 2026, a purchase and sale agreement was entered into for 100% of the shares of Unidade Catering Ltda. by Marfood Comércio e Serviços de Hotelaria Ltda., a subsidiary of the Company. On June 26, 2026, a down payment of R$3,350 was made. The acquisition is subject to the fulfillment of obligations and conditions precedent customary in this type of transaction, including submission for approval by the Administrative Council for Economic Defense (CADE), as applicable.

(In thousands of reais, unless otherwise stated)

16. Investments--Continued

a. Information on investments

As at June 30, 2026	Interest	Profit of the period	Equity-accounted investees	Assets	Liabilities	Equity
Direct subsidiary						
Top Service Serviços e Sistemas S.A.	**100%**	**499,679**	**499,679**	**12,209,228**	**7,853,629**	**4,355,599**
GPS Participações Financeiras Ltda.	**100%**	**46**	**46**	**30,994**	**-**	**30,994**
		499,725	**499,725**	**12,240,222**	**7,853,629**	**4,386,593**

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	Parent Company 2025
As at January 1,	**3,947,837**	3,423,019
Equity-accounted investes	**499,725**	268,497
Capital transaction (i)	**7,159**	22,826
As at June 30,	**4,454,721**	3,714,342

(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	Increase in direct investment	Investment transfer	Capital transactions with indirect investees	Equity-accounted investees	Balance as at 06/30/2026
Top Service Serviços e Sistemas S.A.	3,879,708	**-**	**(30,947)**	**7,159**	**499,679**	**4,355,599**
GPS Participações Financeiras Ltda.	-	**1**	**30,947**	**-**	**46**	**30,994**
Total	3,879,708	**1**	**-**	**7,159**	**499,725**	**4,386,593**

Direct subsidiary	Balance as at 12/31/2024	Capital transactions with indirect investees	Equity-accounted investees	Balance as at 06/30/2025
Top Service Serviços e Sistemas S.A.	3,354,890	22,826	268,497	3,646,213
Total	3,354,890	22,826	268,497	3,646,213

(In thousands of reais, unless otherwise stated)

17. 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%**	**From 4 to 25%**	**20%**	**20%**	**20%**	**33%**	**20%**	**33%**	**-**	**-**
Breakdown as at June 30, 2026										
Total cost	**1,001,648**	**42,587**	**223,801**	**357,688**	**23,486**	**92,026**	**12,164**	**61,892**	**226,301**	**2,041,593**
Accumulated depreciation	**(617,927)**	**(7,892)**	**(157,835)**	**(290,884)**	**(19,642)**	**(75,103)**	**(10,018)**	**(37,461)**	**-**	**(1,216,762)**
Net property and equipment	**383,721**	**34,695**	**65,966**	**66,804**	**3,844**	**16,923**	**2,146**	**24,431**	**226,301**	**824,831**
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 are not depreciated.

(In thousands of reais, unless otherwise stated)

17. 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	190,308	1,967,384
Acquisitions	**39,934**	**-**	**17,063**	**1,619**	**172**	**1,940**	**-**	**-**	**54,006**	**114,734**
From acquired companies	-	-	**65**	**-**	**-**	**-**	**-**	**-**	**-**	**65**
Inventory adjustment – acquired companies	**(22)**	**-**	**(244)**	**-**	**-**	**231**	**-**	**-**	**-**	**(35)**
Write-offs	**(16,006)**	**-**	**(306)**	**(15,022)**	**(51)**	**(713)**	**(453)**	**(7,346)**	**(658)**	**(40,555)**
Transfers	**5,335**	**-**	**57**	**104**	**-**	**4,266**	**174**	**7,419**	**(17,355)**	**-**
Balance as at June 30, 2026	**1,001,648**	**42,587**	**223,801**	**357,688**	**23,486**	**92,026**	**12,164**	**61,892**	**226,301**	**2,041,593**
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	45,289	-	9,410	2,948	224	988	-	1	53,519	112,379
From acquired companies	13,326	-	1,170	-	-	6,877	-	-	-	21,373
Inventory adjustment – 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	(8,323)	-	(37)	(2,497)	(602)	(209)	(608)	-	(1,773)	(14,049)
Transfers	4,964	-	42	15,586	-	516	412	8,434	(29,954)	-
Balance as at June 30, 2025	960,598	42,587	198,421	387,880	22,789	86,692	12,223	51,080	125,760	1,888,030

(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 June 30, 2026, this cost was R$209,292 (R$174,497 at December 31, 2025).

GPS Participações e Empreendimentos S.A.

Explanatory notes to the parent company and consolidated interim accounting information--Continued
June 30, 2026.
(In thousands of reais, unless otherwise stated)

17. 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	**(2,172)**	**-**	**-**	**(7,211)**	**-**	**-**	**-**	**-**	**(9,383)**
Adjustments from acquired companies	**(209)**	**-**	**(7)**	**-**	**-**	**(53)**	**-**	**-**	**(269)**
Depreciation	**(33,146)**	**(42)**	**(12,034)**	**(12,848)**	**(764)**	**(4,430)**	**(581)**	**(7,264)**	**(71,109)**
Write-offs	**11,251**	**-**	**195**	**11,613**	**20**	**660**	**279**	**5,556**	**29,574**
Balance as at June 30, 2026	**(617,927)**	**(7,892)**	**(157,835)**	**(290,884)**	**(19,642)**	**(75,103)**	**(10,018)**	**(37,461)**	**(1,216,762)**
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	(2,194)	-	-	(7,081)	-	-	-	-	(9,275)
From acquired companies	(5,919)	-	(995)	-	-	(3,350)	-		(10,264)
Adjustments from acquired companies	1,788	-	1,959	243	(8)	2,814	-	72	6,868
Depreciation	(35,357)	(42)	(11,170)	(18,221)	(807)	(4,757)	(626)	(6,571)	(77,551)
Write-offs	6,398	-	29	2,087	512	191	369	-	9,586
Balance as at June 30, 2025	(572,259)	(7,807)	(135,163)	(274,918)	(18,376)	(68,969)	(9,137)	(28,218)	(1,114,847)

(In thousands of reais, unless otherwise stated)

17. 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.

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. As at June 30, 2026, management has not identified factors that would indicate the need for a new valuation.

f) Guarantee

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

18. Right-of-use assets

		Consolidated	
	Useful life in years (i)	**06/30/2026**	**12/31/2025**
Right-of-use	2 - 8	**203,209**	186,593
Accumulated amortization of the right-of -use		**(106,078)**	(87,393)
		97,131	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.

(In thousands of reais, unless otherwise stated)

18. 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 assets. In addition, the right-of-use assets are decreased of impairment losses, if any, and adjusted for certain remeasurements of the leases liability.

a) Changes in right-of-use assets

	Consolidated	
	2026	**2025**
As at January 1,	**99,200**	282,830
Costs additions	**23,368**	20,202
Costs write-offs (i)	**(6,569)**	(148,011)
From acquired companies	**-**	4,054
Amortization write-off	**20**	92,473
Amortization	**(18,888)**	(38,803)
As at June 30,	**97,131**	212,745

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

(In thousands of reais, unless otherwise stated)

19. Intangible assets

a) Breakdown of intangible assets

	Useful life	Amortization annual	Consolidated 06/30/2026	Consolidated 12/31/2025
Acquisition costs				
Goodwill generated in stock mergers	Undefined	-	**66,970**	66,970
Goodwill operations from acquired companies	Undefined	-	**2,517,359**	2,517,029
Customers portfolio	Defined	From 6% to 55%	**1,309,181**	1,311,024
Brands	Defined/undefined	From 3% to 100%	**524,530**	524,919
Surplus value of software	Defined	Up to 20%	**11,924**	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			**4,455,160**	4,457,651
Software from third parties	Defined	Up to 20%	**119,420**	115,084
Signing bonus – from acquired companies	Defined	Up to 15%	**24,300**	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%	**640**	632
			186,074	180,476
Total costs			**4,641,234**	4,638,127
Accumulated amortization				
Software	-	-	**(84,820)**	(77,142)
Customers portfolio, brands, non-compete agreement and software	-	-	**(845,716)**	(757,008)
Amortization of goodwill and surplus value – from acquired companies	-	-	**(7,000)**	(6,618)
Amortization of signing bonus – from acquired companies	-	-	**(19,247)**	(17,701)
Amortization of franchising– from acquired companies	-	-	**(19,187)**	(17,342)
Others	-	-	**(530)**	(530)
Total accumulated amortization	**-**	**-**	**(976,500)**	(876,340)
Net intangible assets	**-**	**-**	**3,664,734**	3,761,786

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June 30, 2026.
(Balance in thousands of reais, except as otherwise indicated)

19. **Intangible assets**--Continued

b) Changes in cost

		Surplus value											
	Incorporation of shares	Goodwill	Customers portfolio	Brands	Non-compete agreement	Software	Software	Signing Bonus	Franchising	Goodwill and surplus value from acquired companies	Others	Provision of surplus value and goodwill	Total
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	-	(123)	305	-	-	(718)	2,289	-	-	-	-	-	1,753
TAGG	-	(1,464)	(937)	-	-	-	-	-	-	-	-	-	(2,401)
Vale Consignado	-	233	-	84	-	129	290	-	-	-	-	-	736
Business combination effect	-	330	(1,843)	(389)	-	(589)	2,579	-	-	-	-	-	88
Other additions	-	-	-	-	-	-	2,675	3,752	-	-	8	-	6,435
Other write-offs	-	-	-	-	-	-	(918)	(2,498)	-	-	-	-	(3,416)
Balance as at June 30, 2026	**66,970**	**2,517,359**	**1,309,181**	**524,530**	**24,038**	**11,924**	**119,420**	**24,300**	**23,664**	**18,050**	**640**	**1,158**	**4,641,234**

		Surplus value											
	Incorporation of shares	Goodwill	Customers portfolio	Brands	Non-compete agreement	Software	Software	Signing Bonus	Franchising	Goodwill and surplus value from acquired companies	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	-	-	-	-	-	-	-	-	-	16,313
RHMED	-	5,796	2,345	4,503	-	1,661	6,465	-	-	18,050	-	-	38,820
Nutricar	-	33,969	15,295	-	-	-	185	-	-	-	-	-	49,449
Business combination effect	-	54,265	17,411	4,503	-	1,661	6,650	-	-	18,050	-	-	102,540
Other additions	-	-	-	-	-	-	-	1,794	-	-	-	-	1,794
Other write-offs	-	-	-	-	-	-	(3,789)	(320)	-	-	-	-	(4,109)
Balance as at June 30, 2025	66,970	2,475,639	1,266,526	524,919	24,038	14,261	89,187	22,941	23,664	18,050	721	1,158	4,528,074

GPS Participações e Empreendimentos S.A.

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June 30, 2026.
(Balance in thousands of reais, except as otherwise indicated)

19. Intangible assets--Continued

c) Changes in accumulated amortization

	Customers portfolio	Brands	Non-compete agreement	Surplus value of software	Software	Signing Bonus	Franchising	Surplus value from acquired companies	Others	Total
As at December 31, 2025	(578,530)	(146,361)	(29,519)	(2,598)	(77,142)	(17,701)	(17,342)	(6,618)	(530)	(876,341)
Amortization	**(73,328)**	**(10,863)**	**(3,514)**	**(1,003)**	**(6,883)**	**-**	**(1,845)**	**(382)**	**-**	**(97,819)**
From acquired companies	**-**	**-**	**-**	**-**	**(2,367)**	**-**	**-**	**-**	**-**	**(2,367)**
Classification adjustment (i)	**-**	**(11,267)**	**11,267**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Additions	**-**	**-**	**-**	**-**	**-**	**(1,546)**	**-**	**-**	**-**	**(1,546)**
Write-offs	**-**	**-**	**-**	**-**	**1,572**	**-**	**-**	**-**	**-**	**1,572**
As at June 30, 2026	**(651,858)**	**(168,941)**	**(21,766)**	**(3,601)**	**(84,820)**	**(19,247)**	**(19,187)**	**(7,000)**	**(530)**	**(976,500)**

	Customers portfolio	Brands	Non-compete agreement	Software surplus value	Software	Signing Bonus	Franchising	Surplus value from acquired companies	Others	Total
As at December 31, 2024	(456,719)	(102,932)	(21,744)	-	(61,459)	(14,794)	(13,651)	-	(530)	(671,829)
Amortization	(61,994)	(21,600)	(2,267)	(1,220)	(3,376)	(130)	(1,613)	(191)	-	(92,391)
From acquired companies	-	-	-	-	(4,788)	-	-	(6,046)	-	(10,834)
Additions	-	-	-	-	-	(1,231)	(232)	-	-	(1,463)
Write-offs	-	-	-	-	4,541	-	-	-	-	4,541
As at June 30, 2025	(518,713)	(124,532)	(24,011)	(1,220)	(65,082)	(16,155)	(15,496)	(6,237)	(530)	(771,976)

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

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

20. Trade payables

	Parent Company		Consolidated	
	06/30/2026	12/31/2025	06/30/2026	12/31/2025
Trade payables	**43**	-	**337,898**	375,726
Drawn risk operations (a)	**-**	-	**106,050**	79,358
Total	**43**	-	**443,948**	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 June 30, 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 June 30, 2026, there was an amount of R$106,050 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's 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	
	06/30/2026	12/31/2025
Trade payables party to a trade payable financing agreement	**62,447**	60,199
Trade payables who have received payments	**106,050**	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.

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

21. Loans

a) Breakdown of balances

Credit facilities used	Annual interest rate	Currency	Consolidated 06/30/2026	Consolidated 12/31/2025
Working capital	Above to CDI + 2.5%	BRL	**-**	2,958
Working capital (i)	Prefixed 5.02% to 6.50%	USD	**730,600**	787,595
Transaction costs			**(3,685)**	(4,082)
Total			**726,916**	786,471
Debt			**45,911**	33,927
Costs incurred with issuance			**(897)**	(842)
Current			**45,015**	33,085
Debt			**684,689**	756,626
Costs incurred with issuance			**(2,788)**	(3,240)
Non-current			**681,901**	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 32 (b).

The amounts recorded in non-current liabilities as at June 30, 2026 present the following amortization schedules until 2031:

Maturity	06/30/2026
2027	37,860
2028	161,153
2029	232,975
2030	144,400
2031	108,301
Total	**684,689**

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.

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

21. **Loans**--Continued

b) Changes in balance

	Consolidated	
	2026	**2025**
As at January 1,	**786,471**	1,092,207
Agreements from acquired companies	**-**	4,228
Provisioned exchange variation	**(47,169)**	(102,408)
Appropriation of costs incurred with issuance of debenture	**397**	353
Provisioned interest and charges	**22,224**	38,314
Payments		
Principal	**(12,959)**	(47,748)
Interest paid	**(22,048)**	(41,035)
As at June 30,	**726,916**	943,911

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$730,600 (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.

22. Debentures

	Consolidated	
	06/30/2026	**12/31/2025**
Current liabilities		
Issuance of guaranteed debt securities	**145,115**	188,297
Issuance transaction costs	**(10,807)**	(10,664)
	134,308	177,633
Non-current liabilities		
Issuance of guaranteed debt securities	**5,300,000**	5,300,000
Issuance transaction costs	**(37,780)**	(43,115)
	5,262,220	5,256,885
Total	**5,396,528**	5,434,518

22. 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 nº 476 and other legal and regulatory provisions, being, therefore, in accordance with article 6 of CVM Instruction nº 476/2009, automatically exempted from the distribution register covered by Article 19 of Law nº 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.

22. **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.

22. 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.

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22. 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 06/30/2026
First	In Haus	Unique	06/27/2024	06/25/2031	16.10%	**1,750,000**	**1**	**1,750,000**	**1,798,491**
Fourth	Top	First	10/03/2025	10/25/2032	15.90%	**2,400,000**	**1**	**2,400,000**	**2,465,854**
Fifth	Top	Second	10/03/2025	10/25/2032	15.60%	**700,000**	**1**	**700,000**	**718,828**
Fifth	Top	Unique	10/08/2025	10/25/2032	15.40%	**450,000**	**1**	**450,000**	**461,942**
Total						**5,300,000**	**1**	**5,300,000**	**5,445,115**

Issuance	Issuer	Series	Beginning	Maturity	DI + spread p.a.	Number of securities	Unit par value	Total amount issued	Position on 12/31/2025
First	In Haus	Unique	06/27/2024	06/25/2031	16.80%	1,750,000	1	1,750,000	1,801,113
Fourth	Top	First	10/03/2025	10/25/2032	16.65%	2,400,000	1	2,400,000	2,494,052
Fifth	Top	Second	10/03/2025	10/25/2032	16.35%	700,000	1	700,000	726,904
Fifth	Top	Unique	10/08/2025	10/25/2032	16.15%	450,000	1	450,000	466,228
Total						5,300,000	1	5,300,000	5,488,297

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

22. **Debentures**--Continued

a) Terms and debt repayment schedule--Continued

Maturity	06/30/2026
2028	375,000
2029	773,076
2030	1,592,307
2031	1,467,309
2032	1,092,308
Total	**5,300,000**

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

	Consolidated	
	2026	**2025**
As at January 1,	**5,434,518**	4,115,085
Settlement of cost incurred with issuance of debenture	**5,192**	4,824
Provisioned interest and charges	**402,383**	288,429
Payments		
Principal	**-**	(125,000)
Interest	**(445,565)**	(273,503)
As at June 30,	**5,396,528**	4,009,835

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

23. 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	
	06/30/2026	**12/31/2025**
Current liabilities		
Leases payable	**41,343**	40,982
Interest to be allocated	**(12,696)**	(4,899)
	28,647	36,083
Non-current liabilities		
Leases payable	**98,620**	81,254
Interest to be allocated	**(16,632)**	(6,497)
	81,988	74,757
Total	**110,635**	110,840

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.

		06/30/2026			12/31/2025	
	Incremental annual rate %	**Par value**	**Carrying value**	**Incremental annual rate %**	**Par value**	**Carrying value**
Leases payable by right-of-use assets	17.06	**139,963**	**139,963**	17.06	122,236	122,236
Total (i)		**139,963**	**139,963**		122,236	122,236

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

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

23. Leases payable--Continued

b) Amortization schedule for lease liabilities

The distribution by maturity is shown below:

	06/30/2026		
Consolidated	**Minimum future lease payments**	**Interests**	**Present value of minimum lease payments**
Under a year	**41,343**	**(12,696)**	**28,647**
From one to five years	**60,346**	**(28,462)**	**31,884**
More than five years	**38,274**	**11,830**	**50,104**
Total	**139,963**	**(29,328)**	**110,635**

c) Changes in lease liabilities

	2026	2025
As at January 1,	**110,840**	304,711
Additions	**23,368**	20,202
From acquired companies	**-**	4,185
Appropriate interest	**4,957**	8,969
Payments	**(21,982)**	(41,800)
Write-offs (i)	**(6,548)**	(59,102)
As at June 30,	**110,635**	237,165

(i) In 2025 this change relates to the termination of a lease agreement for a logistics warehouse with a client from Loghis.

24. Payroll and social charges

	Consolidated	
	06/30/2026	**12/31/2025**
Salaries and wages	**372,096**	343,995
Social charges (a)	**530,986**	282,465
Provision for vacation and social charges	**724,085**	687,461
Provision for 13° salary and social charges	**274,049**	-
Provision for bonus (b)	**53,085**	142,332
Total	**1,954,301**	1,456,253

(a) The increase in the 2026 balance is related to the judgment of Repetitive Theme No. 1,079 by the Special Court of the STJ on June 3, 2026. Certain decisions authorizing the application of the 20-salary cap to the entities were not included in the judgment and were subsequently revoked. For more details see note 28(a)(iv).

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

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

24. Payroll and social charges--Continued

	2026	2025
As at January 1,	**142,332**	151,366
Adjustment to previous balance	**-**	(1,029)
Adjustments “S” System	**7,359**	-
Write-off of provision for payment	**(142,332)**	(143,470)
Constitution of the provision	**45,726**	68,096
As at June 30 (i)	**53,085**	74,963

(i) In 2025, the provision for bonuses is presented net of the pró-labore advance of R$4,009.

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June 30, 2026.
(Balance in thousands of reais, except as otherwise indicated)

25. 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:

		Consolidated					
		06/30/2026			12/31/2025		
	Note	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		**543,178**	**543,178**	**-**	430,141	430,141	-
Business combinations effects:							
Goodwill portion amortized for tax purpose on future profitability		**(617,502)**	**(617,502)**	**-**	(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		**85,547**	**85,547**	**-**	92,655	92,655	-
Amortization of customers portfolio, brands, non-compete agreement, and property and equipment		**553,072**	**553,072**	**-**	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	10	**200,920**	**189,035**	**11,884**	129,341	119,429	9,912
Constitution of provision for credit loss from contractual withholding		**2,569**	**339**	**2,230**	2,569	2,569	-
Provision for labor agreement or execution	28(a)	**300,966**	**276,486**	**24,479**	311,223	289,663	21,559
Provision for tax agreement or execution (ii)	28(a)	**1,015,171**	**907,822**	**2,845**	1,339,572	1,255,290	946
Provision for civil agreement or execution	28(a)	**91,510**	**85,578**	**5,932**	69,211	65,138	4,073
Indemnity assets	28(a)	**(85,333)**	**(71,392)**	**-**	(12.810)	-	
Selic indebtedness on IRPJ and CSLL update	12	**(18,225)**	**(17,128)**	**(434)**	(18.332)	(17,339)	(223)
Provision for variable remuneration	25	**53,085**	**50,106**	**2,979**	142,332	136,421	5,911
Derivative instruments - unrealized swap	32(b)	**17,646**	**17,646**	**-**	(330)	(330)	-
Sub judice taxes	28(b)	**447,186**	**360,149**	**16,534**	428,247	350,953	8,885
Other temporary differences (i)		**(23,080)**	**(135,593)**	**112,513**	(113,333)	(136,396)	23,063
Calculation basis		**2,558,371**	**2,219,004**	**178,962**	2,807,566	2,595,324	74,126
Deferred income tax and social contribution assets (34%)			**754,461**			882,410	-
Total deferred tax assets			**1,045,146**			1,119,958	-
Total deferred tax liabilities			**(290,685)**			(237,548)	-
Net deferred tax assets			**754,461**			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.

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

25. Income tax and social contribution--Continued

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

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.

						Balance as at June 30, 2026		
	Net Balance as at January 1, 2026	Recognized in statement of profit or loss	Recognized in equity	Adjustments acquired	Others	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	**38,432**	**-**	**-**	**-**	**184,680**	**184,680**	**-**
Business combination effects:								
Goodwill portion amortized on future profitability	(185,169)	**(24,782)**	**-**	**-**	**-**	**(209,951)**	**-**	**(209,951)**
Accounting amortization of surplus value allocation with defined useful life prior to Law nº 11638/07	1,702	**-**	**-**	**-**	**-**	**1,703**	**1,703**	**-**
Amortization of surplus value allocation with defined useful life	31,503	**(2,416)**	**-**	**-**	**-**	**29,087**	**29,087**	**-**
Amortization of customers portfolio, brands, non-compete agreement and property and equipment	180,854	**7,191**	**-**	**-**	**-**	**188,045**	**188,045**	**-**
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	**23,619**	**-**	**47**	**-**	**64,272**	**64,272**	**-**
Constitution of provision for credit loss from contractual withholding	873	**(758)**	**-**	**-**	**-**	**115**	**115**	**-**
Provision for labor agreement or execution	98,485	**(4,481)**	**-**	**-**	**-**	**94,004**	**94,004**	**-**
Provision for tax agreement or execution	426,798	**(118,138)**	**-**	**-**	**-**	**308,660**	**308,660**	**-**
Provision for civil agreement or execution	22,147	**6,950**	**-**	**-**	**-**	**29,097**	**29,097**	**-**
Graber indemnity assets	-	**(24,273)**	**-**	**-**	**-**	**(24,273)**	**-**	**(24,273)**
Selic indebtedness on IRPJ and CSLL update	(5,895)	**72**	**-**	**-**	**-**	**(5,823)**	**-**	**(5,823)**
Provision for variable remuneration	46,383	**(29,347)**	**-**	**-**	**-**	**17,036**	**17,036**	**-**
Derivative instruments - unrealized swap	(113)	**222**	**5,887**	**-**	**-**	**5,996**	**5,996**	**-**
Sub judice taxes	119,325	**3,126**	**-**	**-**	**-**	**122,451**	**122,451**	**-**
Other temporary differences (i)	(46,375)	**(781)**	**-**	**1,187**	**(133)**	**(46,101)**	**-**	**(46,101)**
Assets (liabilities) net taxes	882,410	**(125,364)**	**(3,688)**	**1,234**	**(133)**	**754,461**	**1,045,146**	**(290,685)**

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

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25. 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	Acquired in business combination	Adjustments acquired	Others	Balance as at June 30, 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	4,273	-	-	-	-	90,924	90,924	-
Business combination effects:									
Goodwill portion amortized on future profitability	(152.755)	(17,078)	-	(160)	-	-	(169,993)	-	(169,993)
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	(2,417)	-	-	-	-	33,881	33,881	-
Amortization of customers portfolio, brands, non-compete agreement and property and equipment	141,214	25,150	-	-	-	-	166,364	166,364	-
Adjustment to fair value - acquisition debt	19,317	-	(5,388)	-	-	-	13,929	13,929	-
Temporary differences:									
Provision for expected loss of services billed and to be billed	38,068	27,801	-	61	-	-	65,930	65,930	-
Constitution of provision for credit loss from contractual withholding	873	-	-	-	-	-	873	873	-
Provision for labor agreement or execution	91,013	1,250	-	263	-	-	92,526	92,526	-
Provision for tax agreement or execution	395,792	17,540	-	(180)	4,613	-	417,765	417,765	-
Provision for civil agreement or execution	18,413	3,857	-	31	-	-	22,301	22,301	-
Graber 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	(27,199)	-	85	-	-	24,139	24,139	-
Derivative instruments - unrealized swap	(8,973)	15,853	(7,926)	-	-	-	(1,046)	-	(1,046)
Sub judice taxes	169,836	(15,217)	-	4,113	-	-	162,361	162,361	-
Other temporary differences (i)	(7,731)	9,737	-	(701)	-	(1,190)	(3,514)	-	(3,514)
Assets (liabilities) net taxes	873,331	43,550	(13,313)	3,512	4,613	(1,190)	910,502	1,092,695	(182,193)

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

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June 30, 2026.
(Balance in thousands of reais, except as otherwise indicated)

25. 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	
	06/30/2026	**06/30/2025**	**06/30/2026**	**06/30/2025**
Net income for the period	**499,306**	267,696	**502,893**	272,384
Equity-accounted investees	**(499,725)**	(268,497)	**-**	-
Adjusted accounting (loss) profit without equity-accounted	**(419)**	(801)	**502,893**	272,384
(IRPJ/CSLL)	**-**	-	**233,635**	115,264
Loss (profit) before income tax and social contribution	**(419)**	(801)	**736,528**	387,648
Income tax and social contribution at nominal rate (34%)	**142**	272	**(250,420)**	(131,800)
(Additions) / Permanent Exclusions (i)	**(142)**	(272)	**74,998**	15,852
Donations / Worker's Catering Program (PAT) / additional (ii)	**-**	-	**1,399**	2,855
Lei do bem (tax incentive for technological innovation - Law No. 11196/05)	**-**	-	**-**	7,081
Others (iii)	**-**	-	**(59,612)**	(9,252)
Income tax and social contribution expenses	**-**	-	**(233,635)**	(115,264)
Current taxes	**-**	-	**(108,271)**	(158,814)
Deferred taxes	**-**	-	**(125,364)**	43,550
Effective rate	**0.00%**	0.00%	**31.72%**	29.73%

(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.

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

26. Tax obligations

	Parent Company		Consolidated	
	06/30/2026	**12/31/2025**	**06/30/2026**	**12/31/2025**
Social Integration Program Contribution (PIS)	**2**	-	**4,709**	4,488
Social Security Financing Contribution (COFINS)	**-**	1	**17,142**	14,452
Tax on the Circulation of Goods and Provision of Services (ICMS)	**-**	-	**28,129**	23,890
Tax Over Service Rendered (ISSQN)	**-**	-	**143,041**	141,802
Others	**3**	2	**6,314**	7,198
Total	**5**	3	**199,335**	191,830

27. Tax payment through instalments agreement

		Consolidated	
Type	**Monthly financial charges**	**06/30/2026**	**12/31/2025**
REFIS IV	SELIC	**2,698**	15,343
PPI	SELIC	**7,471**	11,421
Simplified Social Security	SELIC	**51,959**	47,160
Total		**62,128**	73,924
Current		**27,058**	28,450
Non-current		**35,070**	45,474

The Group has REFIS IV-type installment plans, referring to Law nº 11,941/09, Law nº 12,973/14 and Law nº12,996/14 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	**3,278**	8,415
Payments made of principal	**(10,988)**	(12,909)
Payments made of interest	**(4,609)**	(2,069)
Tax offsets – utilization of advance payments under the *litígio zero* program (i)	**(37,799)**	-
From acquired companies	**70**	3,853
New installments	**38,252**	4,158
As at June 30,	**62,128**	76,184

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

27. Tax payment through installments agreement--Continued

(i) In 2023, the Group enrolled in the Brazilian Federal Revenue Service's *Litígio Zero* Program, which allows taxpayers to settle tax disputes under administrative proceedings. The payments were made in advance, prior to the approval of the installment arrangements. Upon the effective establishment of the respective tax liabilities, the amounts paid in advance were derecognized and subsequently included in the corresponding installment balances.

The non-current installments have the following maturity schedule:

Year	06/30/2026
2027 (from July)	**17,308**
2028	**10,800**
2029	**5,235**
2030 onwards	**1,727**
Total	**35,070**

28. Provision for contingencies, sub judice taxes, judicial deposits and indemnity assets

	Consolidated	
	06/30/2026	12/31/2025
Provision for tax, civil and labor risks (a)	**1,645,129**	2,092,148
Sub judice taxes (b)	**447,186**	428,247
Total	**2,092,315**	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 June 30, 2026, the Group had a provision equivalent to R$1,645,129 (R$ 2,092,148 as at December 31, 2025), considered adequate and sufficient by management based on legal advisor's opinions.

	Consolidated	
	06/30/2026	12/31/2025
Labor (i)	**300,966**	311,223
Tax (ii)	**447,886**	426,766
Civil (iii)	**91,510**	69,211
"S" System (iv)	**96,414**	534,761
Perse (vi)	**470,871**	378,045
Monetary update of "S" System (iv)	**49,082**	205,492
Monetary update Perse (vi)	**100,780**	73,598
Provision for tax, civil and labor risks	**1,557,509**	1,999,096
Allocation of contingent liabilities (v)	**87,620**	93,052
Total	**1,645,129**	2,092,148

28. Provision for contingencies, sub judice taxes, judicial deposits and indemnity assets--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.

(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 (05/02/2024), but only for SENAC, SESC, SESI, and SENAI, as stated in the aforementioned ruling. On September 11, 2024, the First Section of the Superior Court of Justice (STJ) rejected nine motions for clarification (*embargos de declaração*) filed against the judgment. Subsequently, on November 11, 2024, the National Treasury filed a motion for divergence (*Embargos de Divergência*) seeking to overturn the modulation of effects. The motion was admitted and the case was heard by the Special Court of the STJ on June 3, 2026. As the contributions to INCRA, SEBRAE and the Education Salary (*Salário-Educação*) were not included in the judgment of Repetitive Theme No. 1,079, certain decisions authorizing the application of the 20-salary cap to these entities were revoked. Consequently, the companies affected by these decisions made tax offsets and/or judicial deposits relating to contributions for the period from January 2021 to April 2024, in the following amounts: (i) R$3,323 (R$2,211 in principal and R$1,112 in interest calculated based on the SELIC rate), in March 2026; (ii) R$30,731 (R$21,149 in principal and R$9,582 in interest calculated based on the SELIC rate), in April 2026; and (iii) R$240,053 (R$167,879 in principal and R$72,174 in interest calculated based on the SELIC rate), in June 2026, in order to maintain the suspension of the enforceability of the tax liabilities. On October 29, 2025, the STJ Justices applied the repetitive appeals procedure to Theme No. 1,390, which addresses the application of the 20-salary cap to INCRA, SEBRAE and the Education Salary, determining the suspension of all pending proceedings. In light of the new decisions and considering the developments in Theme No. 1,079, which maintained the modulation of effects with respect to SENAC, SESC, SESI and SENAI, the Company’s management, together with its internal and external legal counsel, reassessed the status of the proceedings in June 2026 and concluded that the loss classification should be changed to possible, resulting in the reversal of the provision of R$354,870 (R$247,123 in principal and R$107,747 in interest calculated based on the SELIC rate). For contributions to INCRA, SEBRAE and the Education Salary, the assessment remains probable, further supported by the decision rendered in the judgment of Theme No. 1,390, which established a position unfavourable to taxpayers. Accordingly, the provision for these entities will be maintained until the judgment becomes final and unappealable. The risk related to GR Serviços de Alimentação Ltda. and Clean Mall Serviços Ltda., in the amount of R$81,566, is subject to partial indemnification (see Note 28(d)(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) In April 2022, the subsidiary GR Serviços de Alimentação joined the Emergency Program for the Resumption of the Events Sector (PERSE), pursuant to Law No. 14,148/21, and began applying a zero tax rate to Corporate Income Tax (IRPJ), Social Contribution on Net Income (CSLL), Contribution for Social Integration Program (PIS) and Contribution for the Financing of Social Security (COFINS). In January 2023, following the publication of Ordinance No. 11,266, CNAE code 5620-1/01 was no longer included among the eligible activities, thereby restricting the Company’s right to the tax benefit. The Company challenged this restriction through writs of mandamus, alleging unconstitutionality and the impossibility of revoking a benefit granted for a fixed term and subject to onerous conditions. The claims were granted, resulting in three (3) preliminary injunctions that remained in effect until then. On July 19, 2024, following further restrictions imposed by Law No. 14,859, dated

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

28. Provision for contingencies, sub judice taxes, judicial deposits and indemnity assets--Continued

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

May 22, 2024, the Company filed a new writ of mandamus and, on August 1, 2024, obtained a favorable decision guaranteeing GRSA's right to continue benefiting from PERSE, notwithstanding the new legislative amendment, through March 17, 2027. With respect to the tax benefit applied from January 1, 2023, the difference arising from the application of the zero tax rate has been recognized as a provision, of which R$261,997 relates to taxable events occurring prior to June 1, 2024, and is subject to indemnification (see Note 28(d)(i)), while R$309,655 relates to the application of PERSE from June 1, 2024 onward.

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.

Change in provision for contingencies can be summarized as follows:

	Consolidated	
	06/30/2026	**06/30/2025**
As at January 1,	**2,092,148**	1,880,817
Reversion "S" System (i)	**(191,224)**	(2,803)
Reversion of "S" Systems – effect on profit or loss	**(247,123)**	-
Monetary update of "S" System	**34,204**	35,560
Monetary reversal update of "S" System (i)	**(190,615)**	-
Perse provision	**92,827**	64,921
Monetary update Perse	**27,182**	17,508
Provision from acquisition RHMED	**-**	472
Provision from acquisition Nutricar	**-**	471
Provision from acquisition GRSA	**-**	9,697
Others	**(61)**	121
(Reversion)/addition to the provision	**33,223**	10,227
Subtotal	**1,650,561**	2,016,991
Write-off of contingent liabilities (ii)	**(4,143)**	(16,133)
Allocation of contingent liabilities (ii)	**-**	6,576
Update of contingent liabilities (ii)	**(1,289)**	4,727
As at June 30,	**1,645,129**	2,012,161

(i) This relates to the dismissal of certain preliminary injunctions that were converted into tax offsets or payments by Management. See note 28(a)(iv);
(ii) The movement of contingent liabilities allocation occurred as detailed below:

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

28. Provision for contingencies, sub judice taxes, judicial deposits and indemnity assets--Continued

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

	12/31/2025	Write-offs	Update	06/30/2026
Servis	83	**(83)**	**-**	**-**
Gol	57	**-**	**4**	**61**
BC2	68	**-**	**-**	**68**
Conbras	7,619	**-**	**-**	**7,619**
Luandre	1,161	**2**	**29**	**1,192**
ISS	11,959	**(146)**	**175**	**11,988**
Vivante	2,176	**(6)**	**59**	**2,229**
Loghis	82	**-**	**5**	**87**
Única	2,066	**-**	**122**	**2,188**
Rudder	1,098	**-**	**25**	**1,123**
Allis	4,039	**(14)**	**751**	**4,776**
Comau	15,000	**(1)**	**(1,066)**	**13,933**
Ormec	1,207	**(1,207)**	**-**	**-**
Global Empregos	1,228	**(90)**	**73**	**1,211**
Motus	35	**-**	**-**	**35**
Evertical	56	**(1)**	**-**	**55**
Engie	727	**-**	**-**	**727**
Campseg	5,893	**-**	**-**	**5,893**
TLSV	126	**4**	**(2)**	**128**
Trademark	216	**2**	**(1)**	**217**
Control	10,819	**(88)**	**(36)**	**10,695**
Lyon	6,795	**2**	**21**	**6,818**
Marfood	1,749	**(1)**	**68**	**1,816**
Invictus	571	**-**	**-**	**571**
GRSA	4,821	**(1,610)**	**(1,305)**	**1,906**
RHMED	192	**3**	**-**	**195**
Nutricar	4,728	**(127)**	**-**	**4,601**
TAGG	8,481	**(782)**	**(211)**	**7,488**
Total	93,052	**(4,143)**	**(1,289)**	**87,620**

	12/31/2024	Deposits	Write-offs	Update	06/30/2025
Servis	83	-	-	-	83
Gol	50	-	1	3	54
BC2	36	-	-	-	36
Sunset	187	-	-	-	187
Conbras	9,294	-	(2,241)	2,518	9,571
Luandre	3	-	-	-	3
ISS	12,869	-	-	129	12,998
Vivante	4,676	-	-	62	4,738
Loghis	63	-	-	4	67
Única	1,977	-	(107)	102	1,972
Rudder	5,664	-	(2,789)	154	3,029
Allis	7,725	-	(2,730)	782	5,777
Comau	15,891	-	(135)	575	16,331
Ormec	1,184	-	-	23	1,207
Sulzer	202	-	-	-	202
Global Empregos	3,040	-	(19)	154	3,175
Motus	35	-	-	-	35
Evertical	89	-	-	-	89
Engie	207	-	-	(7)	200
Campseg	6,412	-	(76)	-	6,336
TLSV	289	-	(11)	(91)	187
Trademark	358	-	(31)	-	327
Control	13,589	-	(341)	248	13,496
Lyon	6,857	-	-	4	6,861
Marfood	1,587	-	-	(14)	1,573
Invictus	804	-	-	-	804
GRSA	30,454	-	(7,654)	81	22,881
RHMED	-	1,242	-	-	1,242
Nutricar	-	5,334	-	-	5,334
Total	123,625	6,576	(16,133)	4,727	118,795

28. Provision for contingencies, sub judice taxes, judicial deposits and indemnity assets--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 June 30, 2026, total R$2,254,012, of which R$1,633,493 are tax, R$340,239 civil and R$280,280 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."

As mentioned in Note 28(a)(iv), with respect to the contingency related to the "S System", specifically the 2.5% portion allocated to SESI, SENAI, SESC and SENAC, although the merits of Repetitive Theme No. 1,079 were decided unfavorably to taxpayers, the Superior Court of Justice (STJ) limited the effects of the precedent to preserve the rights of those who had filed lawsuits or submitted administrative claims prior to the commencement of the judgment and had obtained a favorable ruling. In the case of the companies comprising the GPS Group, the writs of mandamus were filed prior to the commencement of the judgment of the Special Appeal (October 25, 2023), and many of these companies had obtained favorable preliminary injunctions prior to the time limits established by the STJ. This reinforces the consistency of the legal position already recognized in the proceedings and the likelihood that the companies will fall within the scope of the modulation of effects established by the STJ. The assessment is that the loss is possible, with an estimated probability of success of 70%, resulting in the reversal of the provision of R$354,870 (R$247,123 in principal and R$107,747 in interest calculated based on the SELIC rate).

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

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

28. Provision for contingencies, sub judice taxes, judicial deposits and indemnity assets--Continued

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

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	
	06/30/2026	12/31/2025
Municipal taxes	**16,097**	14,057
Federal taxes (i)	**339,983**	320,495
State taxes	**-**	172
Labor and social security risks (ii)	**91,106**	93,523
Total	**447,186**	428,247

(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:

	Consolidated	
	2026	2025
As at January 1,	**428,247**	534,356
Update currency	**16,899**	22,609
Provision arising from acquired companies – RHMED	**-**	6,898
Provision arising from acquired companies – Nutricar	**-**	9,171
Additional provision	**2,040**	1,183
Reversion of monetary update	**-**	(573)
Reversion of provision	**-**	(804)
As at June 30,	**447,186**	572,840

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

28. Provision for contingencies, sub judice taxes, judicial deposits and indemnity assets--Continued

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 June 30, 2026 and December 31, 2025 are as follows:

	Consolidated	
	06/30/2026	12/31/2025
Labor judicial deposits	**46,747**	52,832
Civil judicial deposits	**30,752**	27,421
Tax judicial deposits (i)	**427,656**	407,274
Total	**505,155**	487,527

(i) The main judicial deposit, in the amount of R$ 135,699, 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 28a ii). The amounts were deposited in court during the period from August 1, 2004 to June 30, 2024.

Change in judicial deposits can be summarized as follows:

	Consolidated	
	2026	2025
As at January 1,	**487,527**	437,917
Update currency	**16,422**	15,865
Deposits	**39,996**	43,346
Write-offs	**(38,790)**	(31,977)
From acquired companies	**-**	284
As at June 30,	**505,155**	465,435

d) Indemnity 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	
	06/30/2026	12/31/2025
Allocation of indemnity assets (i)	**376,679**	367,112
Indemnity assets from business combination	**85,333**	12,810
Total	**462,012**	379,922

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

28. Provision for contingencies, sub judice taxes, judicial deposits and indemnity assets--Continued

d) Indemnity assets--Continued

The changes in the indemnity assets from business combination can be summarized as follows:

	Consolidated	
	06/30/2026	12/31/2025
As at January 1,	**12,810**	**-**
Indemnity assets update	**72,961**	11,129
Write-offs	**(438)**	-
Total	**85,333**	11,129

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

Consolidated	12/31/2025	Write-offs	Update	06/30/2026
Gol	56	-	4	60
Luandre	1,158	-	32	1,190
Loghis	81	-	5	86
Comau	2,978	-	205	3,183
Compart	24,931	-	-	24,931
Campseg	5,429	-	-	5,429
Trademark	108	-	1	109
Control	9,545	(1)	(51)	9,493
Lyon	6,797	(13)	34	6,818
Marfood	1,766	-	68	1,834
GRSA	308,388	-	10,101	318,489
Nutricar	4,607	(6)	-	4,601
TAGG	1,268	(812)	-	456
Total	367,112	(832)	10,399	376,679

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

28. Provision for contingencies, sub judice taxes, judicial deposits and indemnity assets--Continued

d) Indemnity assets--Continued

Consolidated	12/31/2024	Additions	Write-offs	Update	06/30/2025
Fortaleza	70	-	-	-	70
Graber	18,996	-	(3,654)	(1,369)	13,973
Poliservice	368	-	-	(94)	274
Magnus	11	-	(11)	-	-
Proteg	48	-	-	-	48
Jam	298	-	(298)	-	-
Servis	83	-	-	-	83
Gol	112	-	(1)	4	115
Sunset	188	-	-	-	188
Luandre	1,332	-	(2)	30	1,360
Loghis	633	-	(453)	4	184
Rudder	15,697	-	(16,172)	475	-
Comau	11,066	-	-	167	11,233
Ormec	1,610	-	-	-	1,610
Motus	35	-	-	(35)	-
Evertical	403	-	(2)	-	401
Global Empregos	3,469	-	(35)	(2,169)	1,265
Compart	24,931	-	-	-	24,931
Campseg	5,429	-	-	-	5,429
Trademark	126	-	(39)	13	100
Control	11,380	-	(197)	240	11,423
Lyon	6,848	-	-	14	6,862
Marfood	2,442	-	(319)	217	2,340
GRSA (a)	285,852	-	-	10,238	296,090
Nutricar	-	5,213	-	-	5,213
Total	391,427	5,213	(21,183)	7,735	383,192

29. Acquisition of subsidiaries

Through of business combinations, the Group records the purchase options of the remaining equity interests in the investees, as well as contractual consideration.

It should be noted that the measurement bases are estimates considering contractual bases, historical statement of financial position and respective prospective models, as these are future payments based on future results. Given the degree of uncertainty involved, adjustments to the amounts payable may result in differences between the provision recognized and the amounts ultimately settled.

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

29. Acquisition of subsidiaries--Continued

As at June 30, 2026 and December 31, 2025, the breakdown of these financial liabilities was registered as follows:

	Consolidated	
	06/30/2026	12/31/2025
Ormec (i)	**47,626**	47,626
Motus	**-**	12,053
Compart	**36,183**	33,902
Trademark (ii)	**59,795**	82,271
Lyon	**21,310**	26,997
Vale Presente	**8,681**	8,138
Tagg	**6,468**	6,138
Total	**180,063**	217,125
Current	**137,412**	177,086
Non-current	**42,651**	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--Continued
June 30, 2026.
(Balance in thousands of reais, except as otherwise indicated)

29. Acquisition of subsidiaries--Continued

a) Changes of acquisition liabilities of subsidiaries

	12/31/2025	Acquisition record	Update option	Update earn-out	Update currency	Payment exercise of call option and additional purchase and installment	Payment price of acquisition	06/30/2026
Ormec	47,626	**-**	**-**	**-**	**-**	**-**	**-**	**47,626**
Motus	12,053	**-**	**-**	**-**	**3,197**	**(15,250)**	**-**	**-**
Compart	33,902	**-**	**-**	**-**	**2,281**	**-**	**-**	**36,183**
Trademark	82,271	**-**	**(22,476)**	**-**	**-**	**-**	**-**	**59,795**
Lyon (i)	26,997	**-**	**(5,687)**	**-**	**-**	**-**	**-**	**21,310**
Vale Presente	8,138	**-**	**-**	**543**	**-**	**-**	**-**	**8,681**
Tagg	6,138	**-**	**-**	**-**	**330**	**-**	**-**	**6,468**
Vale consignado	-	**1,800**	**-**	**-**	**-**	**-**	**(1,800)**	**-**
Total	217,125	**1,800**	**(28,163)**	**543**	**5,808**	**(15,250)**	**(1,800)**	**180,063**

	12/31/2024	Acquisition record	Update option	Update earn-out	Adjustments	Update currency	Exchange variation	Payment exercise of call option and additional purchase and installment	Payment price of acquisition	06/30/2025
Graber	7,138	-	-	-	-	462	-	-	-	7,600
Luandre	2,905	-	-	-	(252)	194	-	(1,271)	-	1,576
Ormec	47,626	-	-	-	-	-	-	-	-	47,626
Evertical	48,321	-	7,846	-	(107)	-	-	(56,060)	-	-
Motus	12,053	-	-	-	-	-	-	-	-	12,053
Compart	29,103	-	-	-	-	2,490	-	-	-	31,593
Trademark	162,512	-	18,340	6,945	-	-	-	(75,188)	-	112,608
Control (i)	43,348	-	(37,385)	(5,963)	-	-	-	-	-	-
Lyon (i)	27,459	-	(4,649)	-	-	-	-	-	-	22,810
GR (i)	61,345	9,750	-	-	(1,297)	-	(5,455)	(64,343)	-	-
RHMED	-	24,088	-	-	-	-	-	-	(24,088)	-
Nutricar	-	52,643	-	-	-	-	-	-	(52,643)	-
Total	441,810	86,481	(15,848)	981	(1,656)	3,146	(5,455)	(196,862)	(76,731)	235,866

(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.

30. Other trade payables

	Consolidated	
	06/30/2026	12/31/2025
Supervenience transfer (i)	**22,987**	22,987
Provision for notes to be payable (ii)	**7,854**	5,397
Agreements liabilities (iii)	**81,732**	-
Other trades to be payable (iv)	**36,790**	71,726
Total	**149,363**	100,110
Current	**124,261**	77,123
Non-current	**25,102**	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.
(ii) Refers to expenses whose invoices did not have their entry receipt process completed at the end of the quarter.
(iii) Refers to obligations arising from funds deposited by customers with Vale Presente, intended for the issuance and conversion into electronic money held in prepaid payment accounts (Gift Cards). Such balances are made available to the designated end users for withdrawals and/or settlement of purchases using the credit function.
(iv) The most representative amounts refer to obligations with payroll loans and provision for trade payables.

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

31. Equity

a) Share capital

The share capital fully subscribed and paid as at June 30, 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:

	06/30/2026		12/31/2025	
	Total shares	**Interests**	**Total shares**	**Interests**
Control block	**305,983,430**	**40.67%**	305,766,359	40.77%
Managers	**20,944,824**	**2.78%**	21,985,448	2.93%
Miscellaneous	**425,422,233**	**56.55%**	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 June 30, 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 Share 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 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

31. **Equity**--Continued

b) Common share--Continued

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° 14.3.1.

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, 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 14.3.1.

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

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:

	06/30/2026	12/31/2025
Dividends paid to non-controlling (i)	-	(5,270)
Total	-	(5,270)

(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° 29 (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.

	06/30/2026	12/31/2025
Fair value	**31,930**	3,767
Deferred income tax and social contribution	**(10,856)**	(1,281)
Total	**21,074**	2,486

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

31. **Equity**--Continued

f) Equity valuation adjustments--Continued

The movement of equity valuation adjustments can be summarized as:

	2026	2025
As at January 1,	**2,486**	(25,232)
Fair value	**28,163**	15,847
Deferred income tax and social contribution	**(9,575)**	(5,388)
As at June 30,	**21,074**	(14,773)

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

32. 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		
June 30, 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							
Bank Deposit Certificates and Credit Rights Investment Fund (i)		4,041,435	-	4,041,435	-	4,041,435	4,041,435
Credit rights investment fund		13,992	-	13,992	-	13,992	13,992
Total		4,055,427	-	4,055,427	-	4,055,427	4,055,427

Consolidated assets		Carrying amount			Fair value
June 30, 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	-	50,232	50,232	50,232
Trade receivables	10	-	4,149,954	4,149,954	4,149,954
Loans receivable (ii)	14.3	-	36,388	36,388	36,388
Total		-	4,236,574	4,236,574	4,236,574

(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) 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.

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

32. Financial instruments--Continued

a) Accounting classification and fair values--Continued

Consolidated liabilities		Carrying amount			Fair value		
June 30, 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)	32 (b)	(75,105)	-	(75,105)	(75,105)	-	(75,105)
Acquisition of subsidiaries	29	(180,063)	-	(180,063)	-	(180,063)	(180,063)
Total		(255,168)	-	(255,168)	(75,105)	(180,063)	(255,168)

June 30, 2026		Carrying amount			Fair value
Consolidated liabilities	Note	Financial liabilities at fair value	Financial liabilities at amortized cost	Total	Total
Financial liabilities not assessed at fair value					
Trade payables	20	-	(443,948)	(443,948)	(443,948)
Loans	21	-	(726,916)	(726,916)	(746,024)
Debentures	22	-	(5,396,528)	(5,396,528)	(5,447,520)
Leases payable	23	-	(110,635)	(110,635)	(110,635)
Other liabilities	30	-	(50,345)	(50,345)	(50,345)
Total		-	(6,728,372)	(6,728,372)	(6,798,472)

(i) Swap contracts were assigned to hedge accounting.

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

32. 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							
Bank Deposit Certificates Fund (i)		3,831,561	-	3,831,561	3,831,561	-	3,831,561
Derivative financial instruments (ii)	32(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	10	-	4,048,093	4,048,093	4,048,093
Loans receivable (iii)	14.3	-	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.

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

32. 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)	32(b)	(62,450)	-	(62,450)	(62,450)	-	(62,450)
Acquisition of subsidiaries	29	(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	20	-	(483,782)	(483,782)	(483,782)
Loans	21	-	(786,471)	(786,471)	(830,517)
Debentures	22	-	(5,434,518)	(5,434,518)	(5,470,949)
Leases payable	23	-	(110,840)	(110,840)	(110,840)
Other liabilities	30	-	(48,356)	(48,356)	(48,356)
Total		-	(6,863,967)	(6,863,967)	(6,944,444)

(i) Swap contracts were assigned to hedge accounting.

32. Financial instruments--Continued

a) 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.

32. Financial instruments--Continued

Trade 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 10.

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 June 30, 2026, the carrying amount of the Group's most important customer (a mining company) is R$ 247,208. 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 June 30, 2026 and December 31, 2025:

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

32. 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 June 30, 2026	Weighted-average loss rate	Gross accounting balance	Provision for estimated loss
Due	**1.20%**	**2,196,616**	**(26,359)**
Overdue 1-30 days	**1.99%**	**122,293**	**(2,434)**
Overdue 31-60 days	**6.23%**	**31,836**	**(1,983)**
Overdue 61-90 days	**12.17%**	**18,103**	**(2,203)**
Overdue 91-180 days	**14.61%**	**45,013**	**(6,576)**
Overdue 181-360 days	**29.00%**	**46,244**	**(13,411)**
More than 360 days	**49.65%**	**117,041**	**(58,113)**
Total		**2,577,146**	**(111,079)**

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.

32. Financial instruments--Continued

b) Financial risk management--Continued

ii) *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 Fitchs 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):

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

32. 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.

		Consolidated			
		Notional amount		Fair value	
Debt protection	**Currency**	**06/30/2026**	**12/31/2025**	**06/30/2026**	**12/31/2025**
Assets					
(i) Bacen resolution nº 4131	BRL	**773,755**	781,950	**746,117**	825,090
Subtotal				**746,117**	825,090
Liabilities					
(i) Bacen resolution nº 4131	BRL	**773,755**	781,950	**821,222**	836,775
Subtotal				**821,222**	836,775
Total				**(75,105)**	(11,685)

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	
	06/30/2026	**12/31/2024**
Net swap transactions – Assets	**-**	50,765
Net swap transactions – Liabilities	**(75,105)**	(62,450)
Total	**(75,105)**	(11,685)
Non-current assets	**-**	50,765
Current liabilities	**(62,353)**	(62,450)
Non-current liabilities	**(12,752)**	-

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

32. 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

The amount recorded in long-term assets on June 30, 2026 present the following settlement schedules until 2031:

Maturity	06/30/2026
2027	(26,325)
2028	(28,733)
2029	7,029
2030	15,584
2031	19,693
Total	(12,752)

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.

	Consolidated	
	2026	2025
As at January 1,	**(11,685)**	65,053
Loss recognized on income	**(84,270)**	(133,726)
(Loss) gain recognized on OCI (a)	**(17,316)**	23,313
Resources from derivatives liquidation	**38,166**	27,875
As at June 30,	**(75,105)**	(17,485)

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$ (11,428).

32. Financial instruments--Continued

b) Financial risk management--Continued

ii) *Credit risk*--Continued

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.

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.

32. Financial instruments--Continued

b) Financial risk management--Continued

ii) *Credit risk*--Continued

Hedge accounting designation--Continued

Guarantees

The parent company's policy is to provide financial guarantees only to obligations of its subsidiaries. As of June 30, 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 14.6).

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.

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

32. Financial instruments--Continued

b) Financial risk management--Continued

iii) *Liquidity risk*--Continued

Liquidity risk exposure

Consolidated As at June 30, 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	**443,948**	**-**	**-**	**-**	**443,948**	**443,948**
Other payables	**48,229**	**2,116**	**-**	**-**	**50,345**	**50,345**
Loans	**152,081**	**559,671**	**427,189**	**-**	**1,138,941**	**726,916**
Debentures	**795,458**	**2,181,284**	**4,763,929**	**-**	**7,740,671**	**5,396,528**
Leases payable	**38,908**	**48,632**	**21,794**	**14,283**	**123,617**	**110,635**
Acquisition of subsidiaries	**217,737**	**-**	**36,183**	**6,468**	**260,388**	**180,063**
Total	**1,696,361**	**2,791,703**	**5,249,095**	**20,751**	**9,757,910**	**6,908,435**

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.

32. Financial instruments--Continued

b) Financial risk management--Continued

iii) *Liquidity risk*--Continued

Liquidity risk exposure--Continued

As disclosed in notes nº 21 and nº 22, 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 21 (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.

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

32. 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 32 (b)(i):

As at June 30, 2026	Maturity 1 to 6 months	6 to 12 months	Over one year
Foreign exchange risk			
Loan agreements			
Net exposure	**14,078**	**28,157**	**728,470**

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 21. 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.

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

32. Financial instruments--Continued

b) Financial risk management--Continued

v) *Interest rate risk*--Continued

Exposure to CDI rate	06/30/2026	12/31/2025
Assets		
Bank Deposit Certificates and Credit Rights Investment Fund	**4,041,435**	3,831,561
Liabilities		
Working capital loans	**(1)**	(2,958)
Swap transactions	**(730,600)**	(787,595)
Debentures	**(5,396,528)**	(5,434,518)
Net exposure	**(2,085,694)**	(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$36,388 (note n° 14.3, R$ 26,208 on December 31, 2025), which we did not evidence the sensitivity analysis because we understand that the effect is not relevant.

Transaction	Amounts	Risk	Probable (i)	Possible (ii)	Remote (iii)
Working capital subject to CDI variation	(1)	CDI Increase	-	-	-
Swap transactions subject to CDI variation	(730,600)	CDI Increase	**(102,284)**	**(105,937)**	**(109,590)**
Debentures subject to CDI variation	(5,396,528)	CDI Increase	**(755,514)**	**(782,497)**	**(809,479)**
Subtotal			**(857,798)**	**(888,434)**	**(919,069)**
Investments subject to CDI variation	4,041,435	CDI Decrease	**565,801**	**586,008**	**606,215**
Subtotal			**565,801**	**586,008**	**606,215**
Net exposure	**(2,085,694)**		**(291,997)**	**(302,426)**	**(312,854)**

Indexer	100 bps Decrease	50 bps Decrease	Probable scenario	50 bps Increase	100 bps increase
CDI	13.00%	13.50%	14.00%	14.50%	15.00%

(i) Interest calculated based on the Focus Report from the Brazilian Central Bank, July 03, 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).

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

33. 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	
	06/30/2026	**06/30/2025**
Gross revenue		
Gross revenue from services	**7,740,115**	7,341,845
Gross sales revenue	**2,067,203**	1,749,934
Subtotal	**9,807,318**	9,091,779
Taxes on revenue		
ISS	**(299,907)**	(283,339)
COFINS (i)	**(266,313)**	(265,641)
PIS (i)	**(57,750)**	(57,611)
ICMS	**(101,628)**	(82,729)
Subtotal	**(725,598)**	(689,320)
Net revenue (ii)	**9,081,720**	8,402,459

(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.

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

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

b) Net revenues by type of service and sale

	Consolidated					
	06/30/2026			06/30/2025		
	Service revenue	Sales revenue	Total	Service revenue	Sales revenue	Total
Facilities	**2,096,690**	**620**	**2,097,310**	2,014,806	1,576	2,016,382
Industrial maintenance and services	**1,864,865**	**15,010**	**1,879,875**	1,832,395	16,964	1,849,359
Security	**1,697,780**	**-**	**1,697,780**	1,607,302	-	1,607,302
Indoor logistics	**423,043**	**-**	**423,043**	525,478	-	525,478
Meals	**341,387**	**1,948,502**	**2,289,889**	144,854	1,668,927	1,813,781
Temporary Labor and Field Marketing	**682,746**	**-**	**682,746**	589,812	-	589,812
Others	**11,077**	**-**	**11,077**	345	-	345
Net	**7,117,588**	**1,964,132**	**9,081,720**	6,714,992	1,687,467	8,402,459

c) Net revenues by operation

	Consolidated	
	06/30/2026	06/30/2025
Net revenue from organic operations	**4,733,796**	3,963,857
Net revenue from inorganic operations (i)	**4,347,924**	4,438,602
Net revenue	**9,081,720**	8,402,459

(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	
	06/30/2026	06/30/2025
Net revenue – Inorganic operations (Crops)		
Before 2025	**4,133,674**	4,369,105
2025	**214,250**	69,497
Net revenue	**4,347,924**	4,438,602

33. 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 pf product/service	Nature and time of fulfilment of the performance obligations, including significant payment terms	Recognition of revenue
Services in general*	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. Measurements of services rendered are made and their revenues recognized at the end of the month, at the time the service was rendered. Invoices for services are issued subsequently and normally paid within 30 days at most. Additional services not considered in contract.	Services under a single contract will be allocated based on their individual selling prices in each period. 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. If the service under a specific contract is provided in different reporting periods, then consideration is allocated based on the stage of measurement. For variable consideration, the service provided up to the reporting date is monitored, measured, and billed to the customer.
Sales	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. Measurements of meals provided are taken and their revenues recognized at the end of the month. Invoices are issued later and usually paid within 30 days. A smaller volume of revenue comes from retail sales, through own and franchised restaurants, located in bus terminals.	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. In addition, there are one-off sales of specific materials, such as electronic security and maintenance items and retail sale of food products.

(*) 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.

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

34. 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	
	06/30/2026	06/30/2025	06/30/2026	06/30/2025
Spending with personnel (iv)	-	-	(4,869,542)	(4,512,720)
Employee benefits (i)	-	-	(1,001,716)	(941,870)
Provision for bonus	-	-	(45,726)	(68,096)
Stock option plan awards (ii)	-	-	(3,932)	(3,275)
Costs of goods sold	-	-	(994,647)	(815,898)
Maintenance and third-party services	(413)	(333)	(388,456)	(339,816)
Rentals	-	-	(299,054)	(266,017)
Material and supplies	-	-	(235,952)	(232,981)
Reversion for labor contingencies	-	-	10,196	(404)
Provision for non-labor contingencies	-	-	(43,419)	(9,823)
Payments non-labor lawsuits	-	-	(4,966)	(5,261)
Payments labor lawsuits	-	-	(150,850)	(150,419)
Taxes and fees	(85)	(85)	(70,014)	(67,080)
Customer losses	-	-	1,030	(202)
Reversal (provision) for expected loss of billed services (iii)	-	-	5,404	(13,130)
Reversal of provision for expected loss of services to be billed (iii)	-	-	(76,845)	(73,198)
Reversal of sub judice taxes	-	-	-	804
Constitution of tax debts	-	-	(38,252)	(4,158)
Depreciation and amortization of property and equipment, intangible assets and right of use in leases	-	-	(98,725)	(121,343)
Amortization - customers portfolio, brands, non-compete agreement surplus of property and equipment	-	-	(98,473)	(96,547)
Update and write-offs of indemnity assets and contingent liabilities	-	-	10,674	(2,042)
Update of indemnity assets and reversal of labor contingent liabilities	-	-	4,326	-
Earn-out update	-	-	(543)	(981)
Expenses with acquisition of subsidiaries	-	-	(18,194)	(15,110)
Revenues with subsidiaries acquisitions	-	-	-	12,033
Business combination indemnity assets	-	-	72,961	11,129
Expenses with telephone and travel	-	-	(26,176)	(27,508)
Expenses with insurance	(11)	-	(6,343)	(8,935)
Expenses with consumption	-	-	(18,262)	(16,278)
Commercial discount	-	-	(14,503)	(9,592)
Reversal of S System provision (v)	-	-	247,123	-
Adjustments "S" System	-	-	(7,359)	-
Reconciliation of balances to be receivable	-	(429)	-	(1,293)
Reconciliation of acquired balances	-	-	697	15,217
Sales of operating assets	-	-	10,610	1,377
Others	(6)	(51)	(2,659)	(2,955)
Total	(515)	(898)	(8,151,587)	(7,766,373)
Cost of services rendered	-	-	(7,742,483)	(7,183,091)
General and administrative expenses	(515)	(470)	(599,777)	(514,572)
Expected credit losses on trade receivables	-	-	(71,441)	(86,328)
Other operating revenues	-	-	316,865	91,200
Other operating expenses	-	(428)	(54,751)	(73,582)
Total	(515)	(898)	(8,151,587)	(7,766,373)

(i) Employee benefits mean amounts related to: food vouchers, catering vouchers, Transportation vouchers, and medical and dental assistance.
(ii) See note nº 31 (b).
(iii) See note nº 10.
(iv) Personnel costs are recognized in full, including all related payroll charges, with no limitation on the calculation basis, as the provision related to the S System affects the obligation to pay salaries and related payroll charges.
(v) See note n° 28.

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

35. Financial income and financial expenses

	Parent Company		Consolidated	
	06/30/2026	06/30/2025	06/30/2026	06/30/2025
Financial income				
Income from financial investments	-	-	**246,383**	173,193
Update currency assets	**101**	102	**47,667**	49,250
Exchange variation of debt acquisition	-	-	-	5,455
Exchange variation (i)	-	-	**85,842**	103,716
Reversal of S System (ii)			**190,615**	-
Reversal of interest on sub judice taxes	-	-	-	573
Interest received	-	-	**3,620**	6,194
Others financial revenues	-	-	**701**	628
Total	**101**	102	**574,828**	339,009

	Parent Company		Consolidated	
	06/30/2026	06/30/2025	06/30/2026	06/30/2025
Financial expenses				
Interest on loans	-	-	**(22,224)**	(38,314)
Interest on debentures	-	-	**(402,383)**	(288,429)
Bank expenses	-	-	**(1,380)**	(1,222)
Income with swap – MTM (i)	-	-	**(84,270)**	(133,726)
Exchange variation (i)	-	-	**(38,673)**	(1,308)
Interest on sub judice taxes	-	-	**(16,899)**	(22,609)
Interest on “S” System	-	-	**(34,204)**	(35,560)
Effective interest on “S” System	-	-	**(86,033)**	-
Interest on Perse	-	-	**(27,182)**	(17,508)
Interest on acquisition debt	-	-	**(5,808)**	(3,146)
Interest on leases payable	-	-	**(4,957)**	(8,969)
Interest on installments	-	-	**(3,278)**	(8,415)
Taxes on financial transactions	-	-	**(20,091)**	(10,054)
Discounts granted	-	-	**(9,472)**	(5,459)
Settlement of cost incurred with issuance of loans and debentures	-	-	**(5,589)**	(5,177)
Others financial expenses	**(5)**	(5)	**(5,990)**	(7,551)
Total	**(5)**	(5)	**(768,433)**	(587,447)

(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 31 (f)).

(ii) See note n° 28.

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

36. 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 June 30, 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
06/30/2026	499,306	751,406,525	0.66
06/30/2025	267,696	676,302,272	0.40

37. Transactions not affecting cash

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

	Parent Company		Consolidated	
	06/30/2026	**06/30/2025**	**06/30/2026**	**06/30/2025**
Net income on hedge	**11,428**	(15,387)	**11,428**	(15,387)
Fair value adjustment of call options of acquisitions (i)	**(28,163)**	(15,848)	**(28,163)**	(15,848)
Disproportionate dividends in subsidiaries – capital transaction in the Parent Company	**1,391**	3,756	**-**	-
Financial liability for acquisition of subsidiary	**-**	-	**-**	64,844

(i) See note nº 29 (a) and note n° 31 (f).

38. Subsequent events

a) Acquisition of subsidiary

On July 1, 2026, a share purchase agreement was entered into for the acquisition of a 65% interest in the equity interests of Aster Facilities Ltda., Aster Participações Ltda., Aster Sistemas de Segurança Ltda., Aster Sistemas de Serviços Ltda. and Asterseg Eletrônica Ltda. (the “Aster Group”) by Graber Segurança Ltda., a subsidiary of the Company. The acquisition is subject to the fulfillment of customary obligations and conditions precedent for this type of transaction, including obtaining approval from the Brazilian Administrative Council for Economic Defense (Conselho Administrativo de Defesa Econômica – CADE) and the Department of Federal Police of the Ministry of Justice and Public Security, as applicable.

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 June 30, 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 August 12, 2026, on the parent company and consolidated interim accounting information for the three-month period June 30, 2026.

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Luis Carlos Martinez Romero
Chief Executive Officer

Anderson Nunes da Silva
Chief Financial Officer and Controller - CRC: 1SP232030/O-9