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intelbras

Interim **Financial Information**

September 30, 2026

Intelbras S.A. – Indústria de Telecomunicação Eletrônica Brasileira

Docusign Envelope ID: A1ABD526-CBAB-828E-8399-B275AE7B3F26

(A free translation of the original in Portuguese)

Intelbras S.A. - Indústria de Telecomunicação Eletrônica Brasileira

Parent company and consolidated interim financial information at September 30, 2026 and report on review

Docusign Envelope ID: A1ABD526-CBAB-828E-8399-B275AE7B3F26

Intelbras S.A. – Indústria de Telecomunicação Eletrônica Brasileira

Interim Financial Information

September 30, 2026

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3Q26 EARNINGS RELEASE

Intelbras generates consolidated net revenue of R$1,176,541 thousand and Net Income of R$177,053 thousand in the quarter.

São José (SC), October 27th, 2026 – Intelbras S.A. – Indústria de Telecomunicação Eletrônica Brasileira ("Intelbras" or "Company") announces its consolidated results for the quarter ended September 30th, 2026. The figures presented herein are compared with those for the quarters ended September 30th, 2025, and June 30th, 2026, unless otherwise stated. The accounting balances presented in this report were extracted from financial information prepared in accordance with Brazilian corporate law and accounting practices adopted in Brazil, already aligned with international accounting standards (IFRS). Non-accounting measures are presented in accordance with commonly accepted market practices.

3Q26 Highlights

Net Operating Revenue was R$1,176,541 thousand in the quarter, representing an increase of 2.4% compared to 2Q26 and an increase of 4.6% compared to the same period of the previous year.

Our **EBITDA** reached R$170,123 thousand, an increase of 0.7% compared to the previous quarter, representing an EBITDA margin of 14.5%, a decrease of 0.2 percentage points compared to the margin recorded in 2Q26, and an 18.1% increase compared to 3Q25.

The **Company's consolidated ROIC (pre-tax)** measured over the last four quarters was 20.0%, representing a positive variation of 1.2 p.p. compared to 2Q26 and 5.5 p.p. compared to 3Q25.

Our **Net Income** for the quarter was R$177,053 thousand, with a net margin of 15.0%, representing growth of 19.7% compared to the same period of the previous year and 11.8% on a sequential basis. Net margin reached 15.0%, an expansion of 1.9 p.p. year over year and 1.3 p.p. compared to 2Q26.

Management Message

This third quarter confirms that the Company is on the right route, with growth in three KPIs: revenue, EBITDA and return on invested capital. The year 2026 has been executed as planned, with the Company's performance consistent with the recent decisions. The evolution of the businesses also reflects the challenging demand environment, with cautious customers, who have postponed decisions, reduced the scope of projects, executed them in stages and, in some cases, migrated to more affordable solutions.

Net Operating Revenue growth of 4.6% compared to 3Q25 and 2.4% compared to 2Q26 is related to this scenario. On the other hand, EBITDA advanced 18.1% year over year and, combined with the evolution of return on invested capital, which reached 20.0%, reflects our operating discipline and the prioritization of businesses with greater capacity to generate value.

In Security, we maintained a positive momentum, supported by its broad portfolio and the growth of categories with rapidly developing markets, such as IP solutions, digital locks and access control. In ICT, structured cabling and enterprise networks remained important positive drivers, while we advanced in discontinuing the GPON line. In Energy, we continued to prioritize profitability and return on capital in the Solar Energy business, while our UPS and EV Chargers increased their relevance in the portfolio.

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We kept our discipline in managing operating expenses, preserving the necessary investments for product development, commercial execution and the preparation of new growth avenues. We are also improving our customer journey-oriented commercial model, seeking to strengthen our proximity to distributors and resellers, expand cross-sell opportunities and increase the efficiency of delivering integrated solutions through our channels.

Following the significant normalization of inventory levels observed in previous periods, additional working capital gains became more marginal. At the same time, we advanced investments related to the industrial expansion in the Manaus Free Trade Zone, the Company's current major expansion project, which will provide greater operational efficiency and flexibility. Once again, we maintained positive free cash flow generation during the period.

We remain confident and continue to invest in categories with greater growth potential, in the technological upgrade of the installed base and in the expansion of our integrated solutions offer. We will continue to conduct our decision-making with discipline, prioritizing profitability and return on capital, while accelerating investments capable of supporting value creation over the short and long term for our shareholders, customers and employees.

Main financial indicators

R$ thousands (except where indicated)	3Q26	2Q26	Δ%	3Q25	Δ%
Net operating revenue	**1,176,541**	**1,149,034**	**2.4%**	**1,124,689**	**4.6%**
Gross profit	**384,284**	**380,226**	**1.1%**	**347,092**	**10.7%**
Gross Margin	32.7%	33.1%	-0.4p.p	30.9%	+1.8p.p
EBITDA	**170,123**	**168,880**	**0.7%**	**144,049**	**18.1%**
EBITDA Margin	14.5%	14.7%	-0.2p.p	12.8%	+1.7p.p
Net income	**177,053**	**158,302**	**11.8%**	**147,904**	**19.7%**
Net Margin	15.0%	13.8%	+1.3p.p	13.2%	+1.9p.p
ROIC (pre-tax)	**20.0%**	**18.8%**	**+1.2p.p**	**14.5%**	**+5.5p.p**

Net operating revenue

The Company recorded Net Operating Revenue of R$1,176,541 thousand in 3Q26, growth of 2.4% compared to 2Q26 and 4.6% compared to 3Q25. Performance is in line with expectations for the period and with business dynamics observed across the end markets.

Compared to 3Q25, revenue grew in all three business segments, with positive sequential performance versus 2Q26 in the Security and Energy segments. On the other hand, due to the lower contribution from the GPON line, the ICT segment reported a decline in revenue, a performance within the Company's expectations.

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Gross Profit

Gross profit totaled R$384,284 thousand in 3Q26, growth of 1.1% compared to 2Q26 and 10.7% compared to 3Q25. Gross margin reached 32.7%, a decrease of 0.4 percentage point sequentially and an increase of 1.8 percentage points over the same period of the previous year.

On a sequential basis, the decrease in gross margin reflects the gradual incorporation of higher replacement costs into the average cost of inventories and, consequently, into cost of goods sold. Compared with the same period of the previous year, the highlight is the 10.7% growth in gross profit, 6.1 p.p. higher than the Net Operating Revenue growth, supported by the price adjustments implemented since the beginning of the year and by a business mix more favorable to profitability, as already observed throughout this fiscal year and presented in the table below:

R$ thousands (except where indicated)	3Q26	2Q26	Δ%	3Q25	Δ%
Net operating revenue	**1,176,541**	**1,149,034**	**2.4%**	**1,124,689**	**4.6%**
Cost of sales and services	(792,257)	(768,808)	3.1%	(777,597)	1.9%
Gross profit	**384,284**	**380,226**	**1.1%**	**347,092**	**10.7%**
Gross margin	**32.7%**	**33.1%**	**-0.4p.p**	**30.9%**	**+1.8p.p**

Operating Expenses

Operating expenses totaled R$242,741 thousand in 3Q26, an increase of 1.0% compared to the previous quarter and 4.2% compared to 3Q25. Expense growth remained below the growth in Net Operating Revenue in both comparison bases, in line with the Company's plan.

R$ thousands (except where indicated)	3Q26	2Q26	Δ%	3Q25	Δ%
Selling expenses	(157,102)	(157,105)	0.0%	(150,887)	4.1%
General and administrative expenses	(78,145)	(74,861)	4.4%	(71,767)	8.9%
Other operating income (expenses), net	(7,494)	(8,363)	-10.4%	(10,320)	-27.4%
Total	**(242,741)**	**(240,329)**	**1.0%**	**(232,974)**	**4.2%**

This performance reflects continued discipline in managing total expenses, even with the higher level of commercial activity characteristic of the second half, preserving the investments needed to execute the strategy and develop the Company's growth avenues.

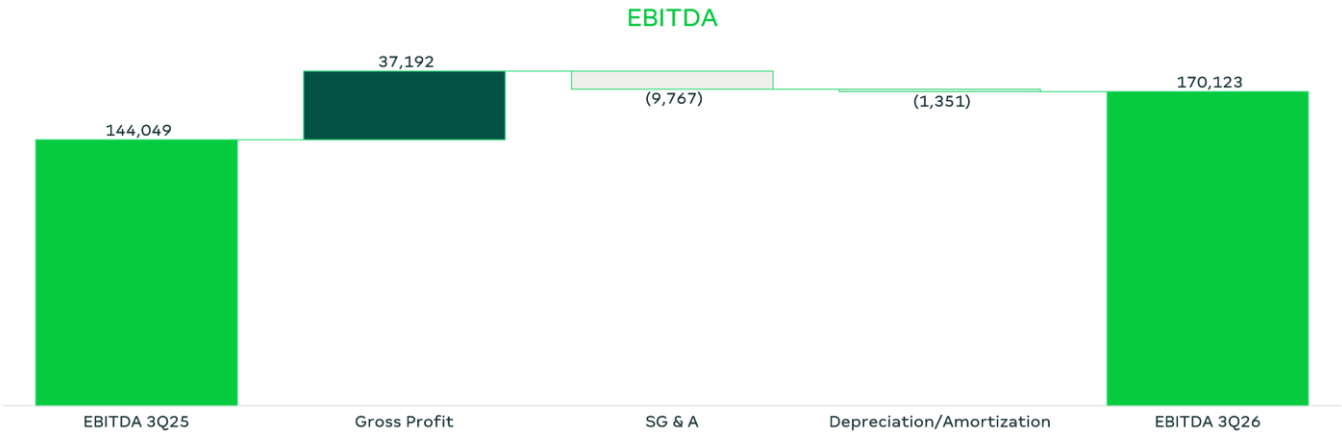
EBITDA

The evolution of operating results was reflected in EBITDA, which reached R$170,123 thousand in 3Q26, an increase of 0.7% compared to 2Q26 and 18.1% compared to 3Q25. EBITDA margin was 14.5%, with a 0.2 p.p. decrease sequentially and a 1.7 p.p. expansion compared to the same period of 2025, as shown in the table below:

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R$ thousands (except where indicated)	3Q26	2Q26	Δ%	3Q25	Δ%
Net operating revenue	1,176,541	1,149,034	2.4%	1,124,689	4.6%
Gross profit	384,284	380,226	1.1%	347,092	10.7%
(-) SG & A expenses	(242,741)	(240,329)	1.0%	(232,974)	4.2%
(+) Depreciation	18,216	17,440	4.4%	17,030	7.0%
(+) Amortization	10,364	11,543	-10.2%	12,901	-19.7%
EBITDA	**170,123**	**168,880**	**0.7%**	**144,049**	**18.1%**
% EBITDA	**14.5%**	**14.7%**	**-0.2p.p**	**12.8%**	**+1.7p.p**

Sequentially, the growth in gross profit and the slight dilution of operating expenses relative to revenue contributed to keeping the EBITDA margin close to that of the previous quarter, partially offsetting the decrease in gross margin during the period. On a year-over-year basis, the revenue mix, weighted toward higher-margin businesses, combined with disciplined expense management, allowed EBITDA growth to outpace Net Operating Revenue growth during the period.



Financial Results

Net financial result totaled R$38,662 thousand in 3Q26, an increase of 29.9% sequentially and 31.6% compared to the same period of the previous year. Performance was driven mainly by higher finance income, which reached R$81,275 thousand, primarily reflecting the Company's higher cash position and the returns earned on its cash balances.

Finance costs changed by +6.7% compared to 2Q26 and +4.1% compared to 3Q25, mainly due to the effect of Present Value Adjustment (PVA) arising from the growth in trade payables. Net foreign exchange variation had a negative impact of R$7,025 thousand in the quarter, in line with the Company's hedging policy, as presented below:

R$ thousands (except where indicated)	3Q26	2Q26	Δ%	3Q25	Δ%
Finance income	81,275	69,425	17.1%	66,377	22.4%
Finance costs	(35,588)	(33,351)	6.7%	(34,189)	4.1%
Exchange gains (losses), net	(7,025)	(6,303)	11.5%	(2,814)	149.6%
Total	**38,662**	**29,771**	**29.9%**	**29,374**	**31.6%**

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Net Income

Net income totaled R$177,053 thousand in 3Q26, an increase of 11.8% compared to the previous quarter and 19.7% compared to 3Q25. Net margin was 15.0%, expanding 1.3 p.p. sequentially and 1.9 p.p. compared to the same period of the previous year.

The improvement in earnings during the quarter confirms that operating profitability remained at a high level throughout the year. In both the sequential and annual comparisons, net income grew faster than Net Operating Revenue, due to the disciplined operating management and the Company's capital structure.

ROIC (pre-tax)

Return on invested capital has also improved during the quarter, with ROIC (pre-tax) reaching 20.0%, an increase of 1.2 p.p. compared to 2Q26 and 5.5 p.p. compared to 3Q25. The evolution of the indicator reflects growth in operating income accumulated over the last 12 months, combined with a reduction in invested capital, driven by stronger cash generation and the continued reduction in working capital needs.

The performance reinforces the recovery trend observed in recent quarters and remains aligned with the Company's priority of increasing efficiency in capital allocation and directing resources to businesses and initiatives with greater profitability and return potential.

R$ thousands (except where indicated)	3Q26	2Q26	Δ%	3Q25	Δ%
Operating profit before finance income (costs) LTM **(a)**	541,818	514,393		430,918	
Income tax and social contribution LTM	(24,342)	(16,778)		30,994	
NOPAT LTM (b)	**517,476**	**497,615**	**4.0%**	**461,912**	**12.0%**
Net (cash)/debt	(680,265)	(585,061)		(210,996)	
Equity	3,389,643	3,325,162		3,177,662	
Capital employed (c)	**2,709,378**	**2,740,101**	**-1.1%**	**2,966,666**	**-8.7%**
ROIC Pre-tax (a)/(c)	**20.0%**	**18.8%**	**+1.2p.p**	**14.5%**	**+5.5p.p**

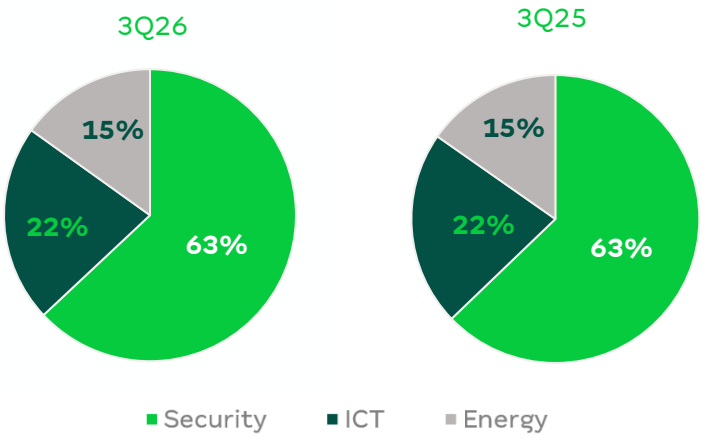
NOTE: LTM refers to the sum of the last 12 months.

Business Segments Evolution

The Company's businesses evolved as expected, with consolidated revenue growing 2.4% sequentially, driven by the Security segment, and growth of 4.6% compared to the third quarter of 2025.

All three segments maintained their proportion in our revenues compared to the same period of the previous year, and Security remains the most relevant segment, representing 63% of consolidated net operating revenue, as shown in the chart below.

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The table below presents the revenue performance of each segment compared to the same period of the previous year:

R$ thousands (except where indicated)	3Q26	3Q25	Δ%
Intelbras	**1,176,541**	**1,124,689**	**4.6%**
Security	741,376	702,350	5.6%
ICT	257,385	248,806	3.4%
Energy	177,780	173,533	2.4%

Security

With revenue reflecting current market dynamics, the Security segment grew in line with the sell-out performance observed across distribution channels. We highlight the increase in access controller volumes, a category that has been gaining market share, as well as the significant acceleration in digital locks following the launch of the new portfolio.

On a year-to-date basis, the segment's net operating revenue grew 5.7% compared to 9M25, in line with business expectations and general market conditions.

Gross margin contracted sequentially during the quarter but increased 1.2 p.p. compared to 3Q25, while gross profit increased 9.5% year over year. This performance reflects the Company's ability to implement price adjustments in its core business segment.

ICT

The ICT segment continued the previously announced discontinuation of the GPON line. As a result, despite reporting 3.4% year-over-year growth in net operating revenue, the segment recorded a 9.2% sequential decline compared to 2Q26.

On the other hand, a revenue mix comprising more profitable business lines delivered gross profit 13.8% higher than in the same period of the previous year, confirming the soundness of the strategy of prioritizing more profitable businesses. During the period, structured cabling remained the main highlight, with the Tubarão (SC) plant operating consistently, maintaining product quality and delivering operating results above expectations.

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Regarding gross margin, even with rising costs, a further improvement was recorded compared to the second quarter, due to (i) the favorable momentum of the structured cabling portfolio and (ii) the segment's new revenue mix.

Energy

The Energy segment resumed growth in the third quarter, after a period of accommodation in its revenues caused by the decision made in 2025 to discontinue operations in large-scale Solar Energy projects and by the incremental focus on profitability in the solar microgeneration market, rather than pursuing market share gains.

This strategy has been implemented over the past four quarters, and the segment's new revenue base became more evident during the period. Sequential growth was driven by the development of the UPS and EV Chargers businesses, continuing the trend observed in the first half of the year.

The variation in gross margin was in line with expectations for the period, mainly reflecting the incorporation of higher replacement costs into the average cost of inventories, following the entry of new materials.

Cash and Debt Position

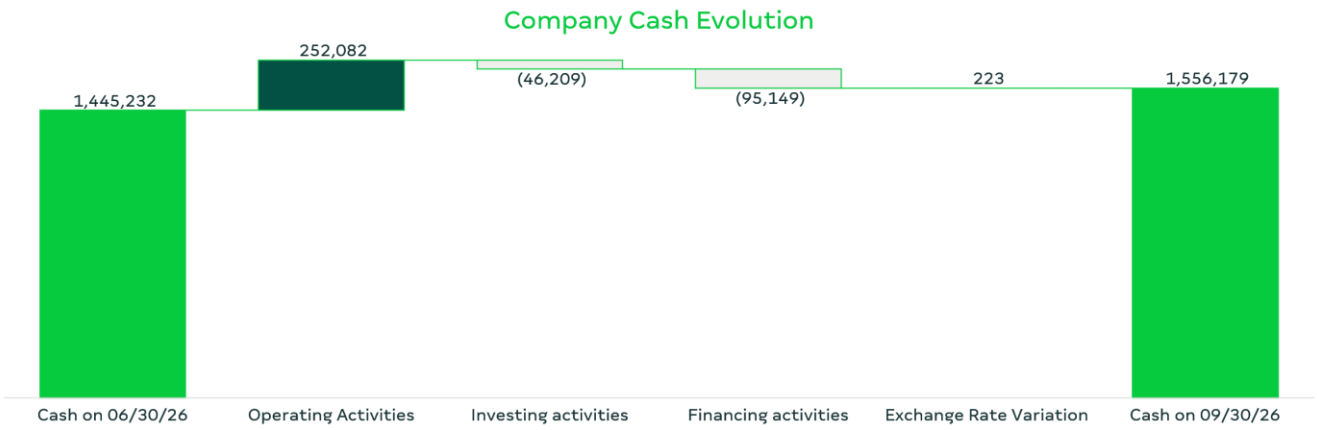
The Company ended 3Q26 with R$1,556,179 thousand in cash and cash equivalents, an increase of R$110,947 thousand compared to 2Q26. Cash generation from operating activities totaled R$252,082 thousand in the quarter, supported by the continued reduction of inventories and the increase in trade payables, partially offset by the increase in working capital allocated to accounts receivable.

Investing activities required R$46,209 thousand, mainly due to the execution of the Company's investment plan. In financing activities, the net outflow was R$95,149 thousand, influenced mainly by the payment of dividends and by commitments related to loans and financing. Even after these movements, operating cash generation supported the increase in available cash in the period.

R$ thousands (except where indicated)	3Q26	2Q26	Δ R$	3Q25	Δ R$
Cash and cash equivalents at the beginning of the quarter	1,445,232	1,303,137	142,095	825,649	619,583
Net cash generated by operating activities	252,082	317,872	(65,790)	480,263	(228,181)
Net cash used in investing activities	(46,209)	(43,769)	(2,440)	(25,644)	(20,565)
Net cash provided by (used in) financing activities	(95,149)	(131,824)	36,675	(40,545)	(54,604)
Exchange rate variation	223	(184)	407	-	223
Cash and cash equivalents at the end of the quarter	**1,556,179**	**1,445,232**	**110,947**	**1,239,723**	**316,456**

The following chart illustrates the evolution of cash this quarter:

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Gross debt ended 3Q26 at R$875,914 thousand, an increase of R$15,743 thousand compared to the previous quarter, reflecting movements across the Company's different financing lines. In the same period, net cash increased from R$585,061 thousand to R$680,265 thousand, keeping the Company in an adequate liquidity position to fund its operations and investments. The following table details debt by financial institution:

	09/30/2026		06/30/2026		12/31/2025
INSTITUTIONS	Principal + Interest	Movement	Principal + Interest	Movement	Principal + Interest
BNDES	331,276	5,843	325,433	1,981	323,452
FINEP	138,079	(7,957)	146,036	28,937	117,099
Debentures	372,502	13,871	358,631	(52,068)	410,699
Private banks and Credit Cooperatives	34,057	3,986	30,071	9,396	20,675
Total Loans	**875,914**	**15,743**	**860,171**	**(11,754)**	**871,925**

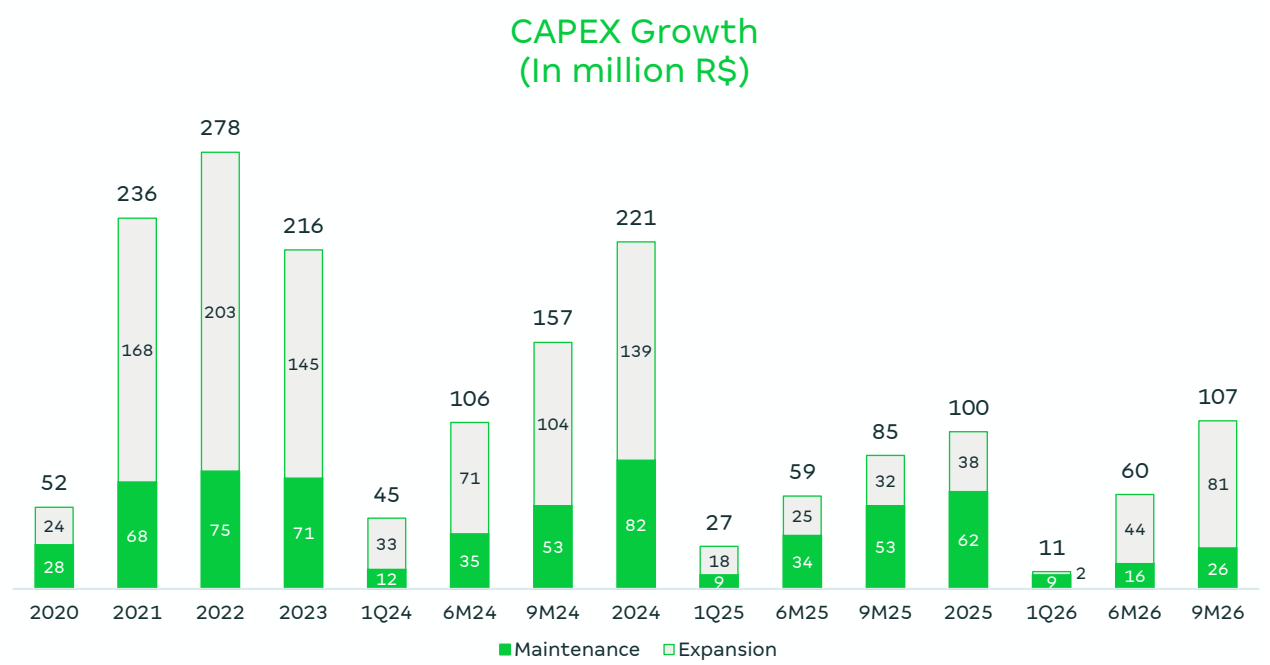
*** NOTE: values in R$ thousands**

CAPEX

In 3Q26, the Company kept investing according to its expansion plan, highlighting the progress of construction works at the new industrial facility in Manaus (AM). The project will expand production capacity and provide greater operational flexibility and efficiency, supporting portfolio development and the future needs of the Company businesses.

In parallel, the Company maintained investments aimed at modernizing and supporting its operating structure, including machinery, equipment, technology and upgrades across its facilities. These investments continue to progress in line with the respective project schedules. CAPEX evolution is presented below:

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Perspectives

As we approach the end of 2026, we expect the trajectory observed throughout the year to continue, supported by the execution of our ongoing strategies and by operational and financial discipline. The market environment remains challenging, with customers taking a more selective approach to consumption and investment decisions, and with no signs of a meaningful recovery in demand in the short term. Nevertheless, the results achieved demonstrate the Company's ability to deliver profitable growth in this scenario. We will therefore continue to prioritize business efficiency, disciplined capital allocation and the development of categories offering greater growth and return potential.

In parallel, we will make further progress in executing our strategic projects, including the construction of the new industrial facility in Manaus (AM). This initiative will proceed in accordance with the established schedule and the Company's capital allocation criteria, while preserving the flexibility required to adjust the pace of investments as business and market conditions evolve.

The Company has begun the 2027 budgeting process, taking a prudent approach to assessing developments across its markets and different scenarios for the main macroeconomic and operating variables. The plan maintains as priorities the evolution of current businesses, the development of growth avenues, the execution of strategic investments and the preservation of cash generation capacity and return on invested capital.

We remain attentive to market conditions and prepared to adjust the pace of our initiatives as demand evolves. We will remain focused on strengthening our relationships with our channels and customers, expanding our integrated solutions offer and building an increasingly efficient operation, prepared to support the Company's long-term growth.

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Report on review of parent company and consolidated interim financial information

To the Management and Stockholders
Intelbras S.A. - Indústria de Telecomunicação Eletrônica Brasileira

Introduction

We have reviewed the accompanying interim balance sheet of Intelbras S.A. - Indústria de Telecomunicação Eletrônica Brasileira ("Company") as at September 30, 2026 and the related statements of income and comprehensive income for the quarter and nine-month periods then ended, and the statements of changes in equity and cash flows for the nine-month period then ended, as well as the accompanying consolidated interim balance sheet of the Company and its subsidiaries ("Consolidated") as at September 30, 2026 and the related consolidated statements of income and comprehensive income for the quarter and nine-month periods then ended, and the consolidated statements of changes in equity and cash flows for the nine-month period then ended, and explanatory notes.

Management is responsible for the preparation and presentation of the parent company and consolidated interim financial information in accordance with accounting standard CPC 21, Interim Financial Reporting, of the Brazilian Accounting Pronouncements Committee (CPC), and International Accounting Standard (IAS) 34 - Interim Financial Reporting, of the International Accounting Standards Board (IASB). Our responsibility is to express a conclusion on this interim financial information based on our review.

Scope of review

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

Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the accompanying parent company and consolidated interim financial information referred to above is not prepared, in all material respects, in accordance with CPC 21 and IAS 34.

Other matters - Statements of value added

The interim financial information referred to above includes the parent company and consolidated statements of value added for the nine-month period ended September 30, 2026. These statements are the responsibility of the Company's management and are presented as supplementary information under IAS 34. These statements have been

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subjected to review procedures performed together with the review of the interim financial information for the purpose of concluding whether they are reconciled with the interim financial information and accounting records, as applicable, and if their form and content are in accordance with the criteria defined in the accounting standard 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 have not been properly prepared, in all material respects, in accordance with the criteria established in this accounting standard, and consistent with the parent company and consolidated interim financial information taken as a whole.

Prior-year information

The interim financial information referred to in the first paragraph includes interim financial information comprising the results of income for the quarter and nine-month periods ended September 30, 2025, changes in equity, cash flows and value added for the nine-month period ended September 30, 2025, derived from the interim financial information for that period, as well as the balance sheets as at December 31, 2025, obtained from the financial information as at December 31, 2025, presented for comparative purposes. The review of the interim financial information for the quarter ended September 30, 2025 and the audit of the financial statements for the year ended December 31, 2025 were performed by another firm of auditors, which issued review and audit reports dated October 27, 2025 and February 24, 2026, respectively, without modification.

Florianópolis, October 27, 2026

PricewaterhouseCoopers
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CRC 2SC000160/F-5

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	Note	Consolidated		Parent Company	
		09/30/2026	12/31/2025	09/30/2026	12/31/2025
Assets					
Current assets					
Cash and cash equivalents	5	1,556,179	1,070,774	1,497,008	1,032,260
Securities	6	77	13,086	-	12,384
Trade receivables	7	1,338,953	1,149,218	1,299,073	1,111,866
Inventories	8	1,182,206	1,473,938	1,118,849	1,411,314
Recoverable taxes	9	127,497	142,068	114,032	133,359
Derivative financial instruments	25.2	-	2,995	-	3,952
Other receivables		24,150	14,228	24,370	14,476
Total current assets		**4,229,062**	**3,866,307**	**4,053,332**	**3,719,611**
Non-current assets					
Trade receivables	7	27,035	20,267	26,738	20,223
Escrow deposits	17.c	988	3,305	869	3,107
Deferred taxes	24	97,075	102,948	96,065	101,765
Recoverable taxes	9	53,928	54,934	53,754	54,612
Other receivables		17,344	1,075	18,805	4,677
Investments	11	7,097	7,400	203,934	193,997
Right of use assets	10	12,226	16,118	5,345	10,661
Property, plant, and equipment	12	735,653	681,804	702,202	648,087
Intangible assets	13	525,925	571,524	419,914	465,479
Total non-current assets		**1,477,271**	**1,459,375**	**1,527,626**	**1,502,608**
Total assets		**5,706,333**	**5,325,682**	**5,580,958**	**5,222,219**

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	Note	Consolidated		Parent Company	
		09/30/2026	12/31/2025	09/30/2026	12/31/2025
Liabilities and equity					
Current liabilities					
Trade payables	14.a	746,534	780,958	724,746	759,530
Trade payables - supplier finance arrangements	14.b	298,164	267,944	287,768	261,014
Borrowings and financing	15	281,650	251,163	271,465	235,880
Leases	10	6,362	9,913	4,809	7,667
Derivative financial instruments	25.2	16	-	644	-
Payroll, related taxes and profit sharing	16	133,529	109,342	119,856	99,324
Taxes payable		51,521	38,873	44,051	31,821
Provision for warranties	18	26,219	20,658	25,927	20,418
Provision for tax, labor, and civil risks	17.a	2,195	1,913	2,195	1,913
Interest on capital/dividends payable	21.g	16,722	-	16,722	-
Payables for acquisition of businesses	19	819	13,254	819	13,254
Other payables	20	80,800	104,722	75,180	98,931
Total current liabilities		**1,644,531**	**1,598,740**	**1,574,182**	**1,529,752**
Non-current liabilities					
Borrowings and financing	15	594,264	620,762	570,392	615,370
Leases	10	6,941	7,389	1,214	3,858
Taxes payable		5,526	2,507	5,525	2,507
Provision for warranties	18	30,351	38,834	30,351	38,834
Provision for tax, labor, and civil risks	17.a	16,298	18,471	14,980	17,017
Payables for acquisition of businesses	19	10,690	11,036	10,690	11,036
Other payables	20	8,089	13,772	7,375	12,345
Total non-current liabilities		**672,159**	**712,771**	**640,527**	**700,967**
Equity					
Share Capital	21.a	2,000,000	2,000,000	2,000,000	2,000,000
Share issuance costs	21.b	(26,701)	(26,701)	(26,701)	(26,701)
Treasury shares	21.d	(5,368)	(4,430)	(5,368)	(4,430)
Earnings reserve	21.c	1,000,730	1,020,730	1,000,730	1,020,730
Valuation adjustments to equity	21.e	(1,290)	(1,220)	(1,290)	(1,220)
Cumulative translation adjustments	21.f	4,107	3,121	4,107	3,121
Retained earnings		394,771	-	394,771	-
Equity attributable to owners of the Company		**3,366,249**	**2,991,500**	**3,366,249**	**2,991,500**
Non-controlling interests		23,394	22,671	-	-
Total equity		**3,389,643**	**3,014,171**	**3,366,249**	**2,991,500**
Total liabilities and equity		**5,706,333**	**5,325,682**	**5,580,958**	**5,222,219**

Docusign Envelope ID: A1ABD526-CBAB-828E-8399-B275AE7B3F26

Intelbras S.A. – Indústria de Telecomunicação Eletrônica Brasileira
Statements of income
For the three- and nine-month periods ended September 30, 2026 and 2025
(Amounts expressed in thousands of reais, unless otherwise indicated)

	Note	Consolidated				Parent Company			
		07/01/2026 to 09/30/2026	01/01/2026 to 09/30/2026	07/01/2025 to 09/30/2025	01/01/2025 to 09/30/2025	07/01/2026 to 09/30/2026	01/01/2026 to 09/30/2026	07/01/2025 to 09/30/2025	01/01/2025 to 09/30/2025
Net operating revenue	26	1,176,541	3,436,213	1,124,689	3,292,404	1,111,645	3,252,308	1,055,267	3,002,121
Cost of sales and services	27	(792,257)	(2,330,668)	(777,597)	(2,308,415)	(760,025)	(2,242,245)	(745,712)	(2,141,100)
Gross profit		384,284	1,105,545	347,092	983,989	351,620	1,010,063	309,555	861,021
Operating income (expenses)									
Selling expenses	28	(157,102)	(454,778)	(150,887)	(452,823)	(146,943)	(425,305)	(136,342)	(407,102)
General and administrative expenses	28	(78,145)	(221,148)	(71,767)	(192,825)	(67,574)	(190,951)	(59,930)	(156,298)
Share in net income of equity method subsidiaries	11	–	–	–	–	4,794	15,099	7,601	25,887
Other operating income (expenses), net	28	(7,494)	(20,573)	(10,320)	(45,961)	(1,169)	(3,119)	(3,637)	(24,810)
		(242,741)	(696,499)	(232,974)	(691,609)	(210,892)	(604,276)	(192,308)	(562,323)
Operating profit before finance income (costs), net		141,543	409,046	114,118	292,380	140,728	405,787	117,247	298,698
Financial income	29	81,275	215,711	66,377	168,236	79,701	211,928	58,312	148,446
Financial costs	29	(35,588)	(104,523)	(34,189)	(114,604)	(33,935)	(100,037)	(32,118)	(107,500)
Net exchange variation	29	(7,025)	(19,773)	(2,814)	(16,089)	(7,571)	(20,383)	(2,861)	(18,739)
Profit before taxes		180,205	500,461	143,492	329,923	178,923	497,295	140,580	320,905
Current income tax and social contribution	24.b	(3,984)	(5,917)	(3,022)	(11,369)	(3,129)	(3,431)	–	–
Deferred income tax and social contribution	24.b	832	(6,099)	7,434	27,239	826	(5,700)	7,479	25,139
Profit for the period		177,053	488,445	147,904	345,793	176,620	488,164	148,059	346,044
Profit for the period attributable to:									
Owners of the Company		176,620	488,164	148,059	346,044	176,620	488,164	148,059	346,044
Non-controlling interests		433	281	(155)	(251)	–	–	–	–
Profit for the period		177,053	488,445	147,904	345,793	176,620	488,164	148,059	346,044
Basic and diluted earnings per share (in R$)	22	0.54	1.49	0.45	1.06	0.54	1.49	0.45	1.06

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	Consolidated				Parent Company			
	07/01/2026 to 09/30/2026	01/01/2026 to 09/30/2026	07/01/2025 to 09/30/2025	01/01/2025 to 09/30/2025	07/01/2026 to 09/30/2026	01/01/2026 to 09/30/2026	07/01/2025 to 09/30/2025	01/01/2025 to 09/30/2025
Profit for the period	**177,053**	**488,445**	**147,904**	**345,793**	**176,620**	**488,164**	**148,059**	**346,044**
Items that may be subsequently reclassified to profit or loss								
Other comprehensive income								
Exchange differences on translating foreign investments	630	1,167	142	(1,238)	543	986	102	(1,007)
Total comprehensive income	**177,683**	**489,612**	**148,046**	**344,555**	**177,163**	**489,150**	**148,161**	**345,037**
Comprehensive income attributable to:								
Owners of the Company	177,163	489,150	148,161	345,037	177,163	489,150	148,161	345,037
Non-controlling interests	520	462	(115)	(482)	-	-	-	-

Docusign Envelope ID: A1ABD526-CBAB-828E-8399-B275AE7B3F26

	Note	Share Capital	Share issuance costs	Treasury shares	Earnings reserve – Legal	Earnings reserve – Tax incentives	Earnings reserve – Investments	Valuation adjustments to equity	Cumulative translation adjustments	Retained earnings	Equity attributable to the owners of the Company	Non-controlling interests	Total
Balance at December 31, 2024		1,700,000	(26,701)	(733)	159,077	3,099	1,105,402	(1,125)	2,890	–	2,941,909	24,627	2,966,536
Realization of deemed cost, net of taxes		–	–	–	–	–	–	(70)	–	70	–	–	–
Exchange differences on translating foreign investments		–	–	–	–	–	–	–	(1,007)	–	(1,007)	(231)	(1,238)
Additional dividends		–	–	–	–	–	(60,421)	–	–	–	(60,421)	–	(60,421)
Non-controlling dividends		–	–	–	–	–	–	–	–	–	–	(863)	(863)
Capital increase		300,000	–	–	–	–	(300,000)	–	–	–	–	–	–
Share buyback		–	–	(2,851)	–	–	–	–	–	–	(2,851)	–	(2,851)
Profit for the period		–	–	–	–	–	–	–	–	346,044	346,044	(251)	345,793
Allocations													
Interim dividends		–	–	–	–	–	–	–	–	(69,294)	(69,294)	–	(69,294)
Balance at September 30, 2025		2,000,000	(26,701)	(3,584)	159,077	3,099	744,981	(1,195)	1,883	276,820	3,154,380	23,282	3,177,662
Balance at December 31, 2025		2,000,000	(26,701)	(4,430)	183,215	3,099	834,416	(1,220)	3,121	–	2,991,500	22,671	3,014,171
Realization of deemed cost, net of taxes		–	–	–	–	–	–	(70)	–	70	–	–	–
Exchange differences on translating foreign investments	11.1	–	–	–	–	–	–	–	986	–	986	181	1,167
Reversal of dividends – non-controlling interests												261	261
Share buyback	21.d	–	–	(938)	–	–	–	–	–	–	(938)	–	(938)
Profit for the period		–	–	–	–	–	–	–	–	488,164	488,164	281	488,445
Allocations													
Interim dividends	21.g	–	–	–	–	–	–	–	–	(93,463)	(93,463)	–	(93,463)
Interest on capital	21.g	–	–	–	–	–	(20,000)	–	–	–	(20,000)	–	(20,000)
Balance at September 30, 2026		2,000,000	(26,701)	(5,368)	183,215	3,099	814,416	(1,290)	4,107	394,771	3,366,249	23,394	3,389,643

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	Note	Consolidated		Parent Company	
		09/30/2026	09/30/2025	09/30/2026	09/30/2025
Cash flows from operating activities					
Profit before taxes		**500,461**	**329,923**	**497,295**	**320,905**
Adjustments for:					
Accrued interest and exchange differences		74,002	(14,428)	66,876	(2,056)
		(27,462)	-	(27,183)	-
Depreciation	10;12	53,072	50,288	48,102	45,658
Amortization	13	33,156	36,889	31,324	23,879
Share in net income of equity method subsidiaries	11	-	-	(15,099)	(25,887)
Provisions for tax, labor, and civil risks	17.a	(858)	6,458	(881)	5,814
Allowance for expected credit losses	7	23,890	22,594	23,660	21,786
Allowance for inventory losses	8	37,768	40,415	36,012	38,994
Tax credits	28	(102,401)	(95,849)	(101,650)	(94,840)
Present value adjustment (PVA)		4,914	(22,388)	4,914	(22,528)
Accrued trade discounts		1,441	2,329	1,441	2,652
Provision for warranties	18	(2,922)	(1,443)	(2,974)	1,034
Derivative financial instruments		2,665	50,732	4,250	44,156
Gain (loss) on write-off of leases, property, plant and equipment and intangible assets	10;12;13	32,729	4,179	32,643	3,818
Gain (loss) on write-off of inventories	8	38,176	-	37,123	-
		668,631	**409,699**	**635,853**	**363,385**
Changes in assets and liabilities					
(Increase) decrease in trade receivables		(226,733)	37,293	(223,722)	52,250
(Increase) decrease in inventories		217,887	234,381	221,429	157,332
(Increase) decrease in recoverable taxes		117,978	100,746	121,835	92,090
(Increase) decrease in escrow deposits		2,317	(215)	2,238	(231)
(Increase) decrease in other assets		(26,280)	8,161	(24,677)	11,404
Increase (decrease) in trade payables		7,197	(221,879)	4,472	(158,186)
Increase (decrease) in payroll, related taxes, and profit sharing		24,187	12,574	20,532	11,046
Increase (decrease) in taxes payable		16,492	4,240	16,090	(1,811)
Increase (decrease) in other payables		(29,881)	(3,688)	(29,595)	3,096
Income tax and social contribution paid		(18,548)	(9,514)	(16,079)	-
Net cash provided by operating activities		**753,247**	**571,798**	**728,376**	**530,375**
Cash flows from investing activities					
Acquisition of property, plant, and equipment assets	12;33	(90,559)	(53,515)	(88,236)	(51,726)
Acquisition of intangible assets	13	(16,161)	(31,075)	(14,551)	(30,103)
Dividends received	11	-	-	6,500	6,788
Acquisition of other investments	11	303	(878)	303	(873)
Redemption of securities linked to obligations from business acquisitions	6	12,806	-	12,806	-
Payment for business acquisitions (principal)	19	(7,549)	-	(7,549)	-
Net cash used in investing activities		**(101,160)**	**(85,468)**	**(90,727)**	**(75,914)**
Cash flows from financing activities					
Borrowings (net of borrowing costs)	15	177,825	206,406	123,270	186,535
Borrowings paid (principal)	15	(200,527)	(127,695)	(157,323)	(114,686)
Borrowings paid (interest)	15	(44,613)	(44,186)	(41,500)	(42,310)
Payment of lease (principal)	10	(6,760)	(5,116)	(5,502)	(3,955)
Payment of lease (finance charges)	10	(994)	(1,051)	(690)	(813)
Payment for business acquisitions (interest)	19	(5,283)	-	(5,283)	-
Share buyback program	21.d	(938)	(2,851)	(938)	(2,851)
Payment of dividends of non-controlling interests		(496)	(863)	-	-
Dividends paid	21.g	(84,935)	(159,220)	(84,935)	(159,220)
Cash used in financing activities		**(166,721)**	**(134,576)**	**(172,901)**	**(137,300)**
Effect of exchange rate changes on cash and cash equivalents		**39**	**-**	**-**	**-**
Increase (Decrease) in cash and cash equivalents, net		**485,405**	**351,754**	**464,748**	**317,161**
Cash and cash equivalents at the beginning of the period	5	**1,070,774**	**887,969**	**1,032,260**	**698,114**
Cash and cash equivalents at the end of the period	5	**1,556,179**	**1,239,723**	**1,497,008**	**1,015,275**

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	Consolidated		Parent Company	
	09/30/2026	09/30/2025	09/30/2026	09/30/2025
Revenues	**4,134,072**	**3,885,215**	**3,943,250**	**3,576,233**
Sale of goods and services, net of returns	4,053,830	3,875,362	3,865,568	3,567,780
Other income	33,298	32,447	31,255	30,239
Revenue related to the construction of own assets	70,834	–	70,087	–
Allowance for expected credit losses	(23,890)	(22,594)	(23,660)	(21,786)
Inputs purchased from third parties	**(2,793,533)**	**(2,684,729)**	**(2,645,216)**	**(2,428,148)**
Costs of sales and services	(2,038,302)	(1,975,325)	(1,965,869)	(1,820,562)
Supplies, power, outside services and other inputs	(754,331)	(708,444)	(678,447)	(606,626)
Loss/recovery of assets	(900)	(960)	(900)	(960)
Gross value added	**1,340,539**	**1,200,486**	**1,298,034**	**1,148,085**
Depreciation and amortization	**(86,228)**	**(87,177)**	**(79,426)**	**(69,537)**
Wealth created by the Company	**1,254,311**	**1,113,309**	**1,218,608**	**1,078,548**
Wealth received in transfer	**307,157**	**405,045**	**318,304**	**395,637**
Share in net income of equity method subsidiaries	–	–	15,099	25,887
Finance income and exchange gains	307,157	405,045	303,205	369,750
Total wealth for distribution	**1,561,468**	**1,518,354**	**1,536,912**	**1,474,185**
Wealth distributed	**1,561,468**	**1,518,354**	**1,536,912**	**1,474,185**
Personnel	**453,935**	**447,991**	**440,174**	**435,016**
Salaries and wages	361,842	357,599	350,208	346,542
Benefits	70,935	67,497	69,509	66,280
Severance Pay Fund (FGTS)	21,158	22,895	20,457	22,194
Taxes, fees, and contributions	**400,394**	**354,414**	**394,229**	**343,301**
Federal	219,002	171,471	211,177	159,928
State	178,808	180,671	181,613	182,257
Municipal	2,584	2,272	1,439	1,116
Lenders and lessors	**218,694**	**370,156**	**214,345**	**349,824**
Interest and exchange losses	215,742	367,501	211,697	347,543
Leases	2,952	2,655	2,648	2,281
Shareholders	**488,445**	**345,793**	**488,164**	**346,044**
Dividends	93,463	69,294	93,463	–
Earnings retained in the period	394,982	276,499	394,701	346,044
Non-controlling interests in retained earnings	281	251		

Docusign Envelope ID: A1ABD526-CBAB-828E-8399-B275AE7B3F26

1. General information

Intelbras S.A. - Indústria de Telecomunicação Eletrônica Brasileira ("Company" or "Intelbras") is a publicly-held company, incorporated on March 22, 1976, headquartered in the City of São José (SC). It owns a branch in the City of São José (SC) itself and branches in the cities of Tubarão (SC), Santa Rita do Sapucaí (MG), Manaus (AM) and Jaboatão dos Guararapes (PE). It also has subsidiaries in Brazil in the cities of Florianópolis (SC) and São José (SC) and overseas, in China, Colombia, and Uruguay.

The Company is primarily engaged in the manufacture, development, and sale of (i) electronic security equipment and electronic surveillance and monitoring services; (ii) consumer voice and/or data communications devices and equipment, professional voice and/or data communications equipment, services and means, network equipment, data communications infrastructure means and solutions; and (iii) power and solar power products.

The Company is listed at the "Novo Mercado" segment of B3 since February 2021, and its shares are traded under ticker symbol "INTB3".

The issue of this individual and consolidated interim financial information was approved and authorized by the Board of Directors at the meeting held on October 27, 2026.

1.1 Merger of Renovigi Energia Solar Ltda.

On December 30, 2025, at the Extraordinary General Meeting (EGM), the Company's shareholders approved, without reservations, the merger of the subsidiary Renovigi Energia Solar Ltda. ("Renovigi") into the Company. Considering that the Company held 100% of the shares representing the subsidiary's capital, there was no capital increase or issuance of new shares by the Company.

The merger is part of the restructuring process of Renovigi's operations, with the specific purpose of taking advantage of synergies and reducing administrative and operating costs. As a result of the merger, the subsidiary was extinguished, and the Company succeeded to all of its assets, rights and obligations, in accordance with article 227 of Law No. 6,404/76.

Prior to the merger, the subsidiary wrote off R$45,973 related to deferred income tax and social contribution on tax loss carryforwards and social contribution tax loss carryforwards, considering that, under current tax legislation, such amounts cannot be used by the merging entity.

In addition, as a result of the merger, the Company reclassified the respective amounts related to Renovigi recorded under 'Investments' in the Parent Company, as shown in the movements in Note 11.

Finally, the Company wrote off the deferred tax liability recorded on the unamortized balance of fair value adjustments (surplus value) of R$33,230, due to the deductibility of these amounts upon their amortization after the merger. This write-off was recognized against 'Share of profit (loss) of subsidiaries' in the Parent Company's statement of income and 'Income tax and social contribution - deferred' in the Consolidated.

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The statement of accounting balances merged by the Company on December 30, 2025 is presented below.

	12/30/2025
Cash and cash equivalents	185,663
Trade receivables	65,603
Recoverable taxes	60,106
Prepaid expenses	406
Deferred taxes	17,173
Investments	176
ASSETS	**329,127**
Trade payables	35,956
Trade payables – supplier finance arrangements	12,919
Recoverable taxes	8,153
Provision for warranties	39,497
Provision for tax, labor, and civil risks	557
Other trade payables	2,503
LIABILITIES	**99,585**
Net assets and liabilities	**229,542**

2. Basis of preparation and presentation of the financial information

2.1. Basis of preparation and presentation

The Company's interim financial information for the nine-month period ended September 30, 2026 comprises the individual and consolidated interim financial information, prepared considering all of the Company's significant information, in accordance with technical pronouncement CPC 21 (R1) - Interim Financial Reporting, issued by the Accounting Pronouncements Committee (CPC), and international standard IAS 34 - Interim Financial Reporting, issued by the International Accounting Standards Board (IASB), and presented in accordance with the standards issued by the Brazilian Securities and Exchange Commission (CVM), applicable to the preparation of Interim Financial Information (ITR).

The interim financial information has been prepared under the historical cost basis, except for the measurement of certain financial instruments at fair value, when required by the standard. The accounting policies, basis of consolidation and calculation methods adopted in the preparation of the interim financial information, as well as the significant judgments used in the estimates applied in the accounting practices, are consistent with those adopted and disclosed in the notes to the individual and consolidated financial statements for the year ended December 31, 2025, including the adoption of new accounting pronouncements, when applicable.

The individual and consolidated interim financial information is presented in thousands of Brazilian reais (R$), which is also the Company's functional and presentation currency, unless otherwise stated.

CPC 03 (R2), item 34 allows interest paid and received to be classified in different activities in the statement of cash flows, provided that the classification is applied consistently across periods. The Company classifies interest paid as financing activities, as they represent costs incurred to obtain financial resources and interest, dividends and interest on equity received, when applicable, are classified as investing activities, as they represent returns on investments made.

The statement of value added (DVA) is presented as supplemental information, as required by the standards issued by the CVM, and is not a statement provided for and mandatory in accordance with the IFRS. "Its purpose is to disclose the wealth created by the Company during the period and show its distribution among the various stakeholders.

All relevant information reported in the individual and consolidated financial statements, and only this information, is being disclosed, and corresponds to the information used by Management to manage the Company.

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2.2. Basis of consolidation

The consolidated interim financial information includes the Company and its subsidiaries, as listed below:

Name	Core business	Country	Equity interest – %		Ownership interest
			09/30/2026	12/31/2025	
Ascent Asia Limited	Corporate consulting and management	China	100%	100%	Direct
Ascend Trading & Consultation (Shenzhen) Company Limited. (i)	Rendering corporate consulting and logistics services	China	100%	100%	Indirect
Décio Indústria Metalúrgica Ltda	Manufacturing of server frames	Brazil	100%	100%	Direct
Seventh Ltda	Rendering of video monitoring, access control, remote reception, and event management solutions	Brazil	100%	100%	Direct
Khomp Indústria e Comércio Ltda	Development of electric and electronic telecommunication and IT products and rendering of consulting services	Brazil	75%	75%	Direct
Expectrun Tecnologia da Informação Ltda. (ii)	Development of SaaS through IoT in Box application platforms	Brazil	70%	70%	Indirect
Renovigi Energia Solar Ltda (iv)	Manufacturing, sale, and installation of photovoltaic generators	Brazil	-	-	Merged
Allume Holding S.A.S	Investments in Colombian and foreign companies	Colombia	55%	55%	Direct
Lince Comercial S.A.S (iii)	Wholesale distributor of products related to electronic security, building automation, and power management	Colombia	100%	100%	Indirect
UXE S.A.S (iii)	Distributor of Lince Comercial S.A.S. products	Colombia	100%	100%	Indirect
Modo Seguridad 365 S.A.S (iii)	Sale of electronic security systems and devices	Colombia	100%	100%	Indirect
Emer-Tech LLC (iii)	Sale of IT-related products and peripherals	United States	100%	100%	Indirect
Intelbras Uruguay S.A.	Sales consulting	Uruguay	100%	100%	Direct

(i) Investee of Ascent Asia Limited.
(ii) Investee of Khomp Indústria e Comércio Ltda., which holds 70% stake in this subsidiary.
(iii) Investees of Allume Holding S.A.S., which holds 100% stake in these subsidiaries.
(iv) On December 30, 2025, the parent merged Renovigi (note 1.1).
(v) On June 1, 2026, the corporate name of the subsidiary Aunady S.A. was changed to Intelbras Uruguay S.A.

The Company assesses whether it exercises control or not over an investee if facts and circumstances indicate that the following elements of control are present: has power over the investee; is exposed or is entitled to variable returns from its involvement with the investee; and has the ability to use its power over the investee to affect the amount of its returns.

The criteria adopted in consolidation are those set out in CPC 36/IFRS 10 - Consolidated Financial Statements, including the following:

- The subsidiaries' financial statements are included in the consolidated financial statements from the date on which control is achieved until the date on which it ceases to exist;
- All material balances and transactions between group companies are eliminated on consolidation;
- Investment balances are eliminated against the corresponding equity, in the appropriate proportion;
- Fair value adjustments are reclassified according to the nature of each balance; and
- Unrealized profits arising from transactions between consolidated entities are fully eliminated.

The Company does not hold investments in associates or joint ventures.

3. Material accounting policies

The interim financial information is intended to provide an update based on the latest complete annual financial statements previously disclosed to the market. Therefore, it focuses on new

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activities, events and circumstances and does not duplicate information previously disclosed, except when Management considers it relevant to maintain certain information.

The individual and consolidated interim financial information hereby presented have been prepared consistently with the accounting policies and estimate calculation adopted in the preparation of the annual financial statements for the year ended December 31, 2025 (note 3).

As allowed by IAS 34/CPC 21 (R1) - Interim Financial Reporting, Management elected not to disclose again in details the accounting policies adopted by the Company. Accordingly, this individual and consolidated interim financial information must be read together with the annual financial statements for the year ended December 31, 2025, so as to allow users to expand their understanding about the Company's financial condition and liquidity and its capacity to generate profit and cash flows.

The standards and interpretations issued by the IASB effective beginning January 1, 2026, presented in the financial statements for the year ended December 31, 2025, did not impact this interim financial information. The other revisions of standards and interpretations being made by the IASB are monitored by the Company.

4. Critical accounting judgments and key estimates and assumptions

The preparation of the Company's individual and consolidated interim financial information requires Management to make judgments and estimates and adopt assumptions that affect the reported amounts of income, expenses, assets and liabilities, including contingent liabilities. The uncertainty inherent in such judgments, assumptions and estimates may give rise to results that require a significant adjustment of the carrying amount of the certain assets or liabilities in future years. These judgments, estimates and assumptions are revised at each reporting date.

There were no changes in these estimation methods compared to the prior period presented. Therefore, as permitted by IAS 34/CPC 21 (R1) - Interim Financial Reporting, Management elected not to disclose again in detail the significant accounting judgments, estimates and assumptions adopted by the Company. Accordingly, this individual and consolidated interim financial information must be read together with the individual and consolidated annual financial statements for the year ended December 31, 2025.

5. Cash and cash equivalents

	Consolidated		Parent Company	
	09/30/2026	12/31/2025	09/30/2026	12/31/2025
Cash and banks	29,199	64,290	25,936	59,077
Cash and banks – foreign currency	45,072	62,526	34,551	55,817
Short-term investments (i)	1,332,069	842,581	1,286,682	815,981
Short-term investments – foreign currency (ii)	149,839	101,377	149,839	101,385
	1,556,179	1,070,774	1,497,008	1,032,260

(i). Investments are comprised of short-term investments, classified as cash equivalents, and refer to papers backed by the Interbank Deposit Certificate (CDI), bearing interest linked to the DI rate, and redeemable partially or in full without restrictions. The amounts are recognized at acquisition cost, plus income earned up to the reporting date, which averaged 100% of the CDI rate as at September 30, 2026 (101% as at December 31, 2025).

(ii). Short-term investments in foreign currency consist of time deposit. Yield ranged from 4.21% p.a. to 4.37% p.a. (between 3.80% and 4.46% p.a. as at December 31, 2025).

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6. Securities

In April 2026, the balance related to the guarantee for indemnification obligations provided for in the acquisition agreement of Khomp Indústria e Comércio Ltda., in the amount of R$12,806, was fully settled, in accordance with the contractually established terms.

7. Trade receivables

Trade receivables are broken down as follows:

	Consolidated		Parent Company	
	09/30/2026	12/31/2025	09/30/2026	12/31/2025
Domestic – third parties	1,437,431	1,217,969	1,415,560	1,192,362
Domestic – related parties	–	–	67	73
Foreign – third parties	51,139	47,453	22,800	23,588
Foreign – related parties	–	–	6,881	8,831
	1,488,570	**1,265,422**	**1,445,308**	**1,224,854**
Allowance for expected credit losses	(83,758)	(63,453)	(80,673)	(60,281)
Present value adjustment (PVA)	(38,824)	(32,484)	(38,824)	(32,484)
	1,365,988	**1,169,485**	**1,325,811**	**1,132,089**
Current	1,338,953	1,149,218	1,299,073	1,111,866
Non-current	27,035	20,267	26,738	20,223

Installment sales were adjusted to present value on the transaction dates based on the estimated rate over the collection term. The contra entry to the present value adjustment is 'Net operating revenue' and its recovery is recorded as finance income in Net finance income (costs). The discount rate used involves an analysis of the capital structure and the uncertainties of the macroeconomic context and was, on average, 14% p.a. as at September 30, 2026 (15% p.a. as at December 31, 2025).

The aging list of trade receivables is as follows:

	Consolidated		Parent Company	
	09/30/2026	12/31/2025	09/30/2026	12/31/2025
Up to 365 days	1,325,157	1,107,360	1,296,592	1,094,331
More than 365 days	33,392	26,179	33,095	25,675
Up to 30 days past due	19,601	40,091	15,168	26,890
31 to 90 days past due	14,310	16,867	11,493	10,173
91 to 180 days past due	15,928	8,583	15,220	7,770
181 to 365 days past due	17,017	15,044	16,426	13,748
More than 365 days past due	63,165	51,298	57,314	46,267
Closing balance	**1,488,570**	**1,265,422**	**1,445,308**	**1,224,854**

Movements in the allowance for expected credit losses:

	Consolidated		Parent Company	
	09/30/2026	12/31/2025	09/30/2026	12/31/2025
Opening balance	**(63,453)**	**(45,092)**	**(60,281)**	**(40,639)**
Merger of subsidiary	–	–	–	(1,319)
Additions, net of reversals	(23,890)	(28,802)	(23,660)	(27,926)
Write-offs	3,585	10,441	3,268	9,603
Closing balance	**(83,758)**	**(63,453)**	**(80,673)**	**(60,281)**

The Company uses a simplified approach, as prescribed by CPC 48 (IFRS 9) - Financial Instruments, to prospectively recognize an additional allowance for expected losses. This estimate is calculated based on the historical losses on sales, applied on all trade receivables, including current balances. The purpose of this analysis is to ensure a more careful analysis in determining the allowance for

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expected credit loss on the Company's and its subsidiaries' trade receivables.

8. Inventories

	Consolidated		Parent Company	
	09/30/2026	12/31/2025	09/30/2026	12/31/2025
Finished goods	639,148	733,082	603,847	696,758
Work in process	60,961	64,740	55,243	58,585
Raw materials and auxiliary materials	311,162	428,333	289,191	409,362
Goods in transit	243,786	318,382	243,757	318,268
Advances to suppliers	16,458	21,217	14,417	19,157
	1,271,515	1,565,754	1,206,455	1,502,130
Allowance for inventory losses	(72,670)	(73,078)	(70,967)	(72,078)
Present value adjustment (PVA)	(16,639)	(18,738)	(16,639)	(18,738)
	1,182,206	1,473,938	1,118,849	1,411,314

Movements in the allowance for inventory losses:

	Consolidated		Parent Company	
	09/30/2026	12/31/2025	09/30/2026	12/31/2025
Opening balance	**(73,078)**	**(47,484)**	**(72,078)**	**(43,913)**
Additions, net of reversals	(37,768)	(54,009)	(36,012)	(53,119)
Write-offs	38,176	28,415	37,123	24,954
Closing balance	**(72,670)**	**(73,078)**	**(70,967)**	**(72,078)**

9. Recoverable taxes

	Consolidated		Parent Company	
	09/30/2026	12/31/2025	09/30/2026	12/31/2025
State VAT (ICMS) (a)	73,719	73,848	73,281	73,210
Financial credit – Law No. 13,969/19 (b)	41,522	35,508	41,289	35,107
Social contribution on net profit (CSLL)	3,074	694	2,530	410
Social contribution (COFINS)	5,898	7,153	3,779	5,151
Tax on revenue (PIS)	1,277	1,497	816	1,063
Corporate Income Tax (IRPJ) (c)	41,360	31,714	39,062	30,537
Federal VAT (IPI)	4,658	10,004	4,658	9,922
Federal tax credits to be offset (d)	1,535	31,727	1,535	31,727
Other	8,382	4,857	836	844
	181,425	197,002	167,786	187,971
Current	127,497	142,068	114,032	133,359
Non-current	53,928	54,934	53,754	54,612

(a) ICMS Agreement No. 101/1997 exempts sales of solar generators from ICMS, and also grants the maintenance of the credits on the acquisition of inputs for manufacturing these products, resulting in an accumulated ICMS credit balance in solar product transactions. The Company requested the approval of these credit balances to the states of Santa Catarina and São Paulo, and is currently waiting for the release of the amounts. In addition to this possibility, the credit balance will also be used in the Company's own transactions, after the merger (Note 1.1).

(b) Law No. 13,969/2019 revoked the IPI rate reduction benefits for IT goods produced under the Basic Production Process (PPB) and authorized by interministerial ordinances, and established the financial credit for full offset in replacement of the revoked incentives. This new incentive will be effective until December 31, 2029. As at September 30, 2026, the Company had credits of R$41,522 (consolidated balance), which are periodically offset against federal taxes. This balance is being recorded as a contra entry to 'Other operating income (expenses), net' in profit or loss and the Company expects to offset the total credits within 12 months.

(c) IRPJ (corporate income tax) comprises the negative balance of income tax (prepayments in excess of tax due) and monthly estimated payments to be offset, totaling R$8,331, and income tax withheld on short-term investments of R$33,029.

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(d) Federal tax credits to be offset are composed by tax recovery with the possibility of being offset with any federal taxes, whose amounts are expected to be recovered over a period of at least 12 months, considering the MF Normative Ordinance No. 14, of January 5, 2024. The recoveries are recognized against 'Other operating income (expenses), net' in profit or loss, and the related inflation adjustment against 'Finance income'.

10. Leases

Right-of-use lease assets

As at September 30, 2026, the balances of right-of-use lease assets correspond to forklifts, administrative offices, and logistics warehouses.

Movements in right-of-use assets:

	Consolidated		Parent Company	
	09/30/2026	12/31/2025	09/30/2026	12/31/2025
Opening balance, net	**16,118**	**17,293**	**10,661**	**11,771**
Additions/remeasurements	2,664	7,105	-	5,443
Depreciation	(6,724)	(8,040)	(5,316)	(6,087)
Write-offs	-	(466)	-	(466)
Exchange gains (losses)	168	226	-	-
Closing balance, net	**12,226**	**16,118**	**5,345**	**10,661**
Balance breakdown				
Total cost	35,258	36,798	25,218	25,218
Accumulated depreciation	(23,032)	(20,680)	(19,873)	(14,557)
	12,226	**16,118**	**5,345**	**10,661**

Lease liabilities

Movements in lease liabilities:

	Consolidated		Parent Company	
	09/30/2026	12/31/2025	09/30/2026	12/31/2025
Opening balance, net	**17,302**	**18,214**	**11,525**	**12,261**
Additions	2,664	7,105	-	5,443
Accrued interest and exchange differences	1,091	1,564	690	1,132
Write-offs	-	(479)	-	(479)
Principal repayment	(6,760)	(7,661)	(5,502)	(5,701)
Interest payment	(994)	(1,441)	(690)	(1,131)
Closing balance, net	**13,303**	**17,302**	**6,023**	**11,525**
Current	6,362	9,913	4,809	7,667
Non-current	6,941	7,389	1,214	3,858

The Company provides below additional information related to the lease liability maturity schedule and the related discount rates:

	At September 30, 2026			
	Consolidated		Parent Company	
	Minimum payable	Weighted average discount rate	Minimum payable	Weighted average discount rate
Within 1 year	7,038	9.97%	5,148	10.33%
2 to 5 years	5,038	7.31%	1,261	11.73%
6 to 10 years	1,620	3.93%		
Over 10 years	1,431	3.93%		
Total	**15,127**	**7.93%**	**6,409**	**10.57%**
(-) Unaccrued interest	(1,824)		(386)	
Lease liabilities	**13,303**		**6,023**	

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PIS and COFINS

The Company and its subsidiaries have the potential right to recover PIS and COFINS levied on gross contractual flows of the lease liabilities which, as at September 30, 2026, is R$593 in Parent Company and R$1,399 on a consolidated basis.

11. Investments

Movements in investments

As at September 30, 2026, the Company's investments consist of equity interests in subsidiaries, as well as other investments, as follows:

	Consolidated		Parent Company	
	09/30/2026	12/31/2025	09/30/2026	12/31/2025
Investments in subsidiaries	–	–	113,217	104,928
Capital gains on business acquisitions (*)	–	–	19,533	20,008
Goodwill on expected future earnings (*)	–	–	66,356	65,653
Unrealized profits	–	–	(2,269)	(3,992)
Other investments (**)	7,097	7,400	7,097	7,400
	7,097	**7,400**	**203,934**	**193,997**

(*) Refer to goodwill and capital gains on the acquisitions of Décio, Seventh, Khomp and Allume.
(**) Refer to the units held in Fundo de Investimento em Participação Sul Inovação, in which the Company holds a 4.80% interest, and the investment in Gruvi Tecnologias S.A., engaged in software development and licensing, in which the Company acquired a 4.99% interest in December 2022.

Investments in subsidiaries are broken down as follows:

		Equity interest		Parent Company	
Investee	Control	09/30/2026	12/31/2025	09/30/2026	12/31/2025
Ascent	Subsidiary	100%	100%	4,215	3,346
Seventh	Subsidiary	100%	100%	14,736	15,007
Décio	Subsidiary	100%	100%	43,422	39,329
Khomp	Subsidiary	75%	75%	48,526	44,105
Allume	Subsidiary	55%	55%	2,399	3,240
Intelbras Uruguay S.A (*)	Subsidiary	100%	100%	(81)	(99)
				113,217	**104,928**

The movements in investments were as follows:

Investee	12/31/2025	Additions (Write-offs)	Share of results of investees	Exchange gains (losses)	Dividends	Dividends reversion	09/30/2026
Ascent	3,346	–	863	6	–	–	4,215
Seventh	15,007	–	6,229	–	(6,500)	–	14,736
Décio	39,329	–	4,093	–	–	–	43,422
Khomp	44,105	–	3,766	–	–	655	48,526
Allume	3,240	–	(915)	74	–	–	2,399
Intelbras Uruguay S.A (*)	(99)	–	15	3	–	–	(81)
Fair value adjustment on identifiable net assets	20,008	–	(675)	200	–	–	19,533
Goodwill	65,653	–		703	–	–	66,356
Non-realized profits	(3,992)	–	1,723	–	–	–	(2,269)
Other	7,400	(303)	–	–	–	–	7,097
	193,997	**(303)**	**15,099**	**986**	**(6,500)**	**655**	**203,934**

(*) On June 01, 2026, the corporate name of the subsidiary Aunady S.A. was changed to Intelbras Uruguay S.A.

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12. Property, plant and equipment

	Consolidated								
	Land	Buildings	Facilities and improvements	Machinery, equip. and instruments	Furniture and fixtures	Computers	Others (i)	Projects in progress (ii)	Total
Average annual depreciation rate		1%	4% to 10%	9% to 20%	7%	20% to 33%	20% to 33%		
Changes in cost									
Balance at December 31, 2024	88,657	300,079	80,032	220,083	27,540	57,483	113,468	32,061	919,403
Additions	-	6	1,392	8,368	1,466	2,087	18,308	28,999	60,626
Exchange rate variation	-	-	-	8	16	13	1	-	38
Transfers	-	155	6,028	14,970	1,205	1,553	1,716	(25,627)	-
Write-offs	-	(63)	(307)	(5,079)	(418)	(6,986)	4,796)	(394)	(18,043)
Balance at December 31, 2025	88,657	300,177	87,145	238,350	29,809	54,150	128,697	35,039	962,024
Additions	19,804	654	54	2,278	528	2,903	9,207	67,647	103,075
Exchange rate variation	-	-	-	176	65	(22)	11	-	230
Transfers	-	5,853	15,857	8,137	322	234	1,369	(31,772)	-
Write-offs	-	-	(177)	(1,417)	(34)	(1,941)	(6,725)	-	(10,294)
Balance at September 30, 2026	108,461	306,684	102,879	247,524	30,690	55,324	132,559	70,914	1,055,035
Movements in depreciation									
Balance at December 31, 2024	-	(24,678)	(22,338)	(87,122)	(9,665)	(32,700)	(56,666)	-	(233,169)
Depreciation	-	(3,741)	(5,283)	(16,374)	(1,793)	(9,022)	(23,491)	-	(59,704)
Exchange rate variation	-	-	-	(1)	(34)	(45)	(9)	-	(89)
Transfers	-	-	-	(3)	3	-	-	-	-
Write-offs	-	2	136	4,177	334	5,802	2,291	-	12,742
Balance at December 31, 2025	-	(28,417)	(27,485)	(99,323)	(11,155)	(35,965)	(77,875)	-	(280,220)
Depreciation	-	(2,953)	(5,234)	(12,927)	(1,511)	(5,635)	(18,088)	-	(46,348)
Exchange rate variation	-	-	-	-	-	-	(6)	-	(6)
Transfers	-	(194)	(709)	934	-	(32)	1	-	-
Write-offs	-	-	70	834	80	1,778	4,430	-	7,192
Balance at September 30, 2026	-	(31,564)	(33,358)	(110,482)	(12,586)	(39,854)	(91,538)	-	(319,382)
Balance minus depreciation									
Balance at December 31, 2024	88,657	275,401	57,694	132,961	17,875	24,783	56,802	32,061	686,234
Balance at December 31, 2025	88,657	271,760	59,660	139,027	18,654	18,185	50,822	35,039	681,804
Balance at September 30, 2026	108,461	275,120	69,521	137,042	18,104	15,470	41,021	70,914	735,653

(i) 'Others' comprises vehicles, molds and assets leased to third parties, among others.
(ii) The projects in progress refer to expansions in the production lines and renovations in the Company's industrial and administrative areas.

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	Parent Company								
	Land	Buildings	Facilities and improvements	Machinery, equip. and instruments	Furniture and fixtures	Computers	Others (i)	Projects in progress (ii)	Total
Average annual depreciation rate		1%	4% to 10%	9% to 20%	7%	20% to 33%	20% to 33%		
Changes in cost									
Balance at December 31, 2024	84,378	292,805	78,705	200,123	24,218	45,218	101,930	28,420	855,797
Additions	-	6	1,295	7,730	1,540	1,660	17,718	28,758	58,707
Transfers	-	155	6,028	11,727	1,204	1,553	1,717	(22,384)	-
Write-offs	-	(63)	(232)	(4,878)	(85)	(3,550)	(4,137)	(394)	(13,339)
Balance at December 31, 2025	84,378	292,903	85,796	214,702	26,877	44,881	117,228	34,400	901,165
Additions	19,804	-	40	2,091	450	2,202	9,031	67,134	100,752
Transfers	-	5,853	15,374	7,780	320	473	1,519	(31,319)	-
Write-offs	-	-	(6)	(1,372)	(16)	(1,704)	(6,731)	-	(9,829)
Balance at September 30, 2026	104,182	298,756	101,204	223,201	27,631	45,852	121,047	70,215	992,088
Movements in depreciation									
Balance at December 31, 2024	-	(23,412)	(21,936)	(80,774)	(7,736)	(25,626)	(47,406)	-	(206,890)
Depreciation	-	(3,509)	(5,191)	(14,942)	(1,396)	(7,519)	(22,893)	-	(55,450)
Transfers	-	-	-	(3)	3	-	-	-	-
Write-offs	-	2	64	3,992	57	3,255	1,892	-	9,262
Balance at December 31, 2025	-	(26,919)	(27,063)	(91,727)	(9,072)	(29,890)	(68,407)	-	(253,078)
Depreciation	-	(2,645)	(5,184)	(12,112)	(1,132)	(4,863)	(16,850)	-	(42,786)
Transfers	-	(194)	(709)	935	-	(32)	-	-	-
Write-offs	-	-	70	825	9	1,535	3,539	-	5,978
Balance at September 30, 2026	-	(29,758)	(32,886)	(102,079)	(10,195)	(33,250)	(81,718)	-	(289,886)
Balance minus depreciation									
Balance at December 31, 2024	84,378	269,393	56,769	119,349	16,482	19,592	54,524	28,420	648,907
Balance at December 31, 2025	84,378	265,984	58,733	122,975	17,805	14,991	48,821	34,400	648,087
Balance at September 30, 2026	104,182	268,998	68,318	121,122	17,436	12,602	39,329	70,215	702,202

(i) 'Others' comprises vehicles, molds and assets leased to third parties, among others.
(ii) The projects in progress refer to expansions in the production lines and renovations in the Company's industrial and administrative areas.

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Certain property, plant and equipment items are given as collateral of financing and tax payment operations (note 15).

Management tested its property, plant and equipment items for impairment in the year ended December 31, 2025, and did not identify the need to recognize an allowance for impairment losses on these assets. As of September 30, 2026, Management did not identify any risk factors indicating that the carrying amount exceeded the recoverable amount.

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13. Intangible assets

	Consolidated						
	Goodwill in investees	Non-compete agreement	Trademarks and patents	Relationship with customers	Software	Projects in progress	Total
Average annual amortization rate		20%	7% to 12%	7%	7% to 20%		
Changes in cost							
Balance at December 31, 2024	**278,434**	**28,341**	**67,936**	**104,889**	**177,771**	**67,239**	**724,610**
Additions	–	–	–	–	25,106	11,158	36,264
Exchange gains (losses)	355	–	–	184	–	–	539
Write-offs	–	–	(12)	–	(1,483)	(76)	(1,571)
Transfers	–	–	–	–	65,080	(65,080)	–
Balance at December 31, 2025	**278,789**	**28,341**	**67,924**	**105,073**	**266,474**	**13,241**	**759,842**
Additions	–	–	–	–	12,900	3,261	16,161
Exchange gains (losses)	703	–	–	365	(45)	–	1,023
Write-offs	–	–	–	–	(35,340)	(879)	(36,219)
Transfers	–	–	–	–	8,316	(8,316)	–
Balance at September 30, 2026	**279,492**	**28,341**	**67,924**	**105,438**	**252,305**	**7,307**	**740,807**
Changes in amortization							
Balance at December 31, 2024	**–**	**(14,976)**	**(7,965)**	**(35,299)**	**(81,561)**	**–**	**(139,801)**
Amortization	–	(5,627)	(2,987)	(6,310)	(33,957)	–	(48,881)
Exchange gains (losses)	–	–	–	–	(34)	–	(34)
Write-offs	–	–	–	–	398	–	398
Balance at December 31, 2025	**–**	**(20,603)**	**(10,952)**	**(41,609)**	**(115,154)**	**–**	**(188,318)**
Amortization	–	(3,979)	(2,206)	(4,668)	(22,303)	–	(33,156)
Exchange gains (losses)	–	–	–	–	–	–	–
Write-offs	–	–	–	–	6,592	–	6,592
Balance at September 30, 2026	**–**	**(24,582)**	**(13,158)**	**(46,277)**	**(130,865)**	**–**	**(214,882)**
Balance minus amortization							
Balance at December 31, 2024	278,434	13,365	59,971	69,590	96,210	67,239	584,809
Balance at December 31, 2025	278,789	7,738	56,972	63,464	151,320	13,241	571,524
Balance at September 30, 2026	279,492	3,759	54,766	59,161	121,440	7,307	525,925

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	Parent Company						
	Goodwill in investees	Non-compete agreement	Trademarks and patents	Relationship with costumers	Software	Projects in progress	Total
Average annual amortization rate		20%	7% to 12%	7%	7% to 20%		
Changes in cost							
Balance at December 31, 2024	33,366	–	–	–	158,357	65,224	256,947
Additions	–	–	–	–	24,512	10,542	35,054
Merger of subsidiary	179,770	27,890	41,817	80,522	–	–	329,999
Write-offs	–	–	–	–	(1,128)	(76)	(1,204)
Transfers	–	–	–	–	65,080	(65,080)	–
Balance at December 31, 2025	213,136	27,890	41,817	80,522	246,821	10,610	620,796
Additions	–	–	–	–	11,524	3,027	14,551
Write-offs	–	–	–	–	(35,198)	–	(35,198)
Transfers	–	–	–	–	8,316	(8,316)	–
Balance at September 30, 2026	213,136	27,890	41,817	80,522	231,463	5,321	600,149
Changes in amortization							
Balance at December 31, 2024	–	–	–	–	(71,362)	–	(71,362)
Amortization	–	–	–	–	(31,522)	–	(31,522)
Merger or subsidiary	–	(20,452)	(10,952)	(21,089)	–	–	(52,493)
Write-offs	–	–	–	–	60	–	60
Balance at December 31, 2025	–	(20,452)	(10,952)	(21,089)	(102,824)	–	(155,317)
Amortization	–	(3,942)	(2,206)	(4,249)	(20,927)	–	(31,324)
Write-offs	–	–	–	–	6,406	–	6,406
Balance at September 30, 2026	–	(24,394)	(13,158)	(25,338)	(117,345)	–	(180,235)
Balance minus amortization							
Balance at December 31, 2024	33,366	–	–	–	86,995	65,224	185,585
Balance at December 31, 2025	213,136	7,438	30,865	59,433	143,997	10,610	465,479
Balance at September 30, 2026	213,136	3,496	28,659	55,184	114,118	5,321	419,914

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Assets with finite useful lives

At the end of each reporting period, Management assesses the existence of evidence that intangible assets with a defined useful life may be recorded for amounts higher than their respective recoverable amounts. If evidence of devaluation is identified, the Company performs the impairment test and, when applicable, recognizes the corresponding loss.

In addition, the Company annually conducts a comprehensive analysis of the recoverability of these assets.

On September 30, 2026, the evaluation of devaluation indicators carried out by Management did not identify evidence that would require a recoverability test or recognition of loss.

Assets with indefinite useful lives

The Company's assets with indefinite useful lives are comprised of goodwill paid on business combinations. These assets are annually tested for impairment in December, regardless of whether there are any indications that they may be impaired . The goodwill is based on expected future earnings, supported by valuation reports, after allocation of the assets identified.

The goodwill described above is based on the expectation of future profitability, supported by appraisal reports, after allocation of the identified assets. Goodwill maintained by the Company is summarized below:

Business acquired	Type of acquisition	Segment	09/30/2026	12/31/2025
Maxcom do Brasil Ltda.	Merged	Security	1,348	1,348
Engesul Produtos Eletrônicos	Merged	Security	11,610	11,610
Automatiza Ind. Com. de Equip. Eletrônico Ltda.	Merged	Security	20,408	20,408
Seventh Ltda. e Prediotech (merged into Seventh)	Subsidiary	Security	22,986	22,986
Décio Indústria Metalúrgica Ltda.	Subsidiary	Communication	1,788	1,788
Khomp Indústria e Comércio Ltda.	Subsidiary	Communication	30,724	30,724
Renovigi Energia Solar Ltda.	Merged	Energy	179,770	179,770
Allume Holding S.A.S.	Subsidiary	Security	10,858	10,115
			279,492	278,749

The Company continuously monitors changes in the markets in which it operates, with the aim of identifying any relevant changes in the economy, financial markets, or in the key assumptions used in the annual impairment testing of assets. Based on Management's assessment, impairment testing is performed whenever deemed necessary.

For the year ended December 31, 2025, Management performed an impairment analysis and did not identify the need to recognize any provisions for impairment losses on the recoverable amount of such assets.

During the period ended September 30, 2026, the Company did not identify any indicators that would require the performance of impairment testing for goodwill arising from business combinations.

Research expenditure

Research and development expenditures incurred by the Company are earmarked for several electronic products. The research and development expenditures that are not eligible for capitalization, totaling R$126,856 in the nine-month period ended September 30, 2026 (R$136,571 in the nine-month period ended September 30, 2025), were recognized as an expense for the period under 'Other operating income (expenses), net'.

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14. Trade payables

Most of the inputs for the Company's production are acquired through imports from foreign suppliers, accounting for approximately 83% of the outstanding balance as at September 30, 2026.

a) Breakdown in trade payables

Trade payables are broken down as follows:

	Consolidated		Parent Company	
	09/30/2026	12/31/2025	09/30/2026	12/31/2025
Trade payables				
Domestic market	118,405	82,373	118,995	86,249
Foreign market	638,077	709,619	615,699	684,315
	756,482	**791,992**	**734,694**	**770,564**
Present value adjustment (PVA) (i)	(9,948)	(11,034)	(9,948)	(11,034)
	746,534	**780,958**	**724,746**	**759,530**

(i) The present value adjustment is carried out based on the average rate adopted by financial institutions that offer forfaiting services to the Company's suppliers. As at September 30, 2026, the discount rate used was 5.20% p.a. (5.59% p.a. as at December 31, 2025) for foreign suppliers and 14% p.a. (15% p.a. as at December 31, 2025) for domestic suppliers.

b) Supplier finance arrangement

The Company enters into agreements (forfaiting) with certain financial institutions to finance its supply chain. As agreed with the institutions, the Company's suppliers may elect to receive payment for their invoices in advance through the financial agent.

Under the agreement, the financial institution agrees to pay the amounts due to a supplier in advance and receives the payment for the trade note by the Company on a subsequent date. The main purpose of this program is to facilitate payment processing and allow willing suppliers to sell their receivables due by the Company to a bank before the maturity date. The agreements are subject to specific limits and terms.

During the implementation of this transaction, there is no change in the conditions originally agreed between the Company and its suppliers (term or amount of the balances payable) that elected to receive the securities in advance from the financial institutions. Also, the Company is not subject to additional interest on the amounts due to suppliers or any covenants on the transaction. Accordingly, Management believes that the agreements do not significantly extend the payment terms beyond the normal terms agreed with other suppliers that do not anticipate their receivables.

The forfaiting of trade payables is broken down as follows:

	Consolidated		Parent Company	
	09/30/2026	12/31/2025	09/30/2026	12/31/2025
Trade payables – forfaiting				
Domestic market	17,682	7,614	17,560	7,518
Foreign market	283,573	263,008	273,299	256,174
	301,255	**270,622**	**290,859**	**263,692**
Present value adjustment (PVA) (i)	(3,091)	(2,678)	(3,091)	(2,678)
	298,164	**267,944**	**287,768**	**261,014**

(i) The present value adjustment is carried out based on the average rate adopted by financial institutions that offer forfaiting services to the Company's suppliers. As at September 30, 2026, the discount rate used was 5.20% p.a. (5.59% p.a. as at December 31, 2025) for foreign suppliers and 14% p.a. (15% p.a. as at December 31, 2025) for domestic suppliers.

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The Company did not modify the liabilities to which the agreement applies, as there was no legal write-off and the original liability was not substantially modified when the supplier accepted the agreement. The amounts advanced by the suppliers continue to be recorded by the Company as 'Trade payables', as the nature and function of these financial liabilities are consistent with those of other payables.

Payments made to the bank at the original maturity of the receivables are included in cash flows, as the related liabilities remain part of the Company's operating cycle and continue to be trade payables arising from the acquisition of inputs.

c) Trade payables – related parties

For purposes of the consolidated balance, amounts related to intercompany transactions with subsidiaries of the economic group were eliminated. Balances with related parties and third parties are segregated as follows:

	Consolidated		Parent Company	
	09/30/2026	12/31/2025	09/30/2026	12/31/2025
Related parties				
Domestic suppliers	-	-	8,162	7,011
Suppliers of imported goods	342,679	448,846	323,788	430,208
Total due to related parties (Note 32)	**342,679**	**448,846**	**331,950**	**437,219**
Unrelated	702,019	600,056	680,564	583,325
Total trade payables	**1,044,698**	**1,048,902**	**1,012,514**	**1,020,544**

15. Borrowings and financing

This note provides information on the contractual terms of interest-bearing borrowings, which are measured at amortized cost. Note 25 provides more information on the group's exposure to interest rate, foreign currency, and liquidity risks.

				Consolidated		Parent Company	
Financing/creditors	Index	Interest	Maturity	09/30/2026	12/31/2025	09/30/2026	12/31/2025
In local currency							
BNDES	IPCA/CDI/TR	1.55% to 3.54% p.a.	Mar 2034	331,276	323,452	331,276	323,452
FINEP	TR	3% p.a.	Jan 2046	138,079	117,099	138,079	117,099
Debentures	CDI	1.5% p.a.	Oct 2029	372,502	410,699	372,502	410,699
In foreign currency							
Working capital	IBR/Fixed rate	1.95% to 2.95% p.a.	Sep 2030	34,057	20,675	-	-
				875,914	**871,925**	**841,857**	**851,250**
Current				281,650	251,163	271,465	235,880
Non-current				594,264	620,762	570,392	615,370

Collaterals

As at September 30, 2026, the Company has the following amounts of assets and financial instruments pledged as collateral for borrowings and financing:

Property, plant and equipment	80,128
Letter of guarantee	155,257
	235,385

The total cost of contracting the letters of guarantee effective as at September 30, 2026 was 0.35% p.a. (0.35% p.a. as at December 31, 2025), recognized in 'Other receivables' and allocated to profit or loss on an accrual basis over their respective terms as 'Finance costs'. The Company recognized

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R$415 in the nine-month period ended September 30, 2026 (R$388 in the nine-month period ended September 30, 2025), relating to the finance costs for contracting such collateral.

Variations in borrowings and financing are as follows:

	Consolidated		Parent Company	
	09/30/2026	12/31/2025	09/30/2026	12/31/2025
Opening balance	871,925	923,516	851,250	908,203
Borrowings interest and exchange rate differences	177,825	224,618	123,270	204,747
Interest, inflation adjustments and exchange differences	71,304	100,432	66,160	97,140
Principal repayment	(200,527)	(290,149)	(157,323)	(274,637)
Interest payments	(44,613)	(86,492)	(41,500)	(84,203)
Closing balance	**875,914**	**871,925**	**841,857**	**851,250**

The terms and conditions of outstanding borrowings are as follows:

a) BNDES - Investment Support Program

Funds disbursed by the BNDES for investments in product research, development and innovation. After confirmation of the investment of funds, the BNDES grants to the Company a borrowing equivalent to up to 80% of the funds invested. Payments are made on a monthly basis and, during the grace period, interest is paid on a quarterly basis. Principal is repaid as detailed below:

PSI - Innovation 2023: The debt principal will be repaid in 96 monthly and consecutive installments, the first maturing on April 15, 2026, and the last on March 15, 2034.
PSI - Innovation 2021: The debt principal will be repaid in 96 monthly and consecutive installments, the first maturing on January 15, 2024, and the last on December 15, 2031.
PSI - Innovation 2018: The debt principal will be repaid in 87 monthly and consecutive installments, the first maturing on April 15, 2020, and the last on August 15, 2027.

b) BNDES – FUST Commercialization

On January 29, 2025, the Company entered into a financing agreement with BNDES for the purpose of obtaining funds for the commercialization of machinery and equipment, in order to promote the expansion, use and quality improvement of telecommunications networks and services, in addition to strengthening local technology suppliers. The funds from the credit shall be used exclusively for items eligible for use of the fund.

Each credit installment released will be considered a sub-credit and will have its own grace periods and amortization terms. Funds will be raised until January 2028, depending on the progress of the project, with a grace period of up to 12 months to begin repayments after the funds are made available. Subsequently, each sub-loan will be repaid within 60 months, with remuneration linked to the TR plus a spread of 2.7% p.a.

The total value of the contract is R$200,000, and during the nine-month period ended September 30, 2026, the Company has already raised R$99,478.

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c) Finep – Financing Agency for Studies and Projects

The Reimbursable Financing line offered by FINEP is intended to support the Strategic Innovation Investment Plans of Brazilian companies. The purpose of the financing is to partially fund the expenses incurred in the preparation and execution of the project "Intelbras unified communication and technology update program for the company's internationalization". The agreement has a 36-month grace period. The debt principal is being repaid in 85 monthly, consecutive installments, the first matured on June 15, 2022, and the last will mature on June 15, 2029.

On December 23, 2025, the Company entered into a new agreement with FINEP, with the objective of partially funding expenses incurred in the preparation and execution of the "Strategic Innovation Plan (PEI)" approved by FINEP. The credit granted will be in the amount of R$100,000, to be raised according to the disbursement schedule, with a grace period of 36 months until the first amortization installment is due. The principal of the debt will be paid in 205 successive monthly installments, with the first installment due on December 15, 2028, with remuneration of the principal linked to the TR plus a spread of 3.7% p.a.

d) Debentures

On October 21, 2022 (Issuance Date), with settlement on October 27, 2022, the Company carried out the 3rd issuance of simple, non-convertible, unsecured debentures, pursuant to CVM Instruction No. 476, of January 16, 2009 (currently governed by CVM Resolution No. 160, of July 14, 2022), as amended, and other applicable legal and regulatory provisions, in a single series, for public distribution, with restricted distribution efforts for raising of R$500 million.

500,000 debentures were issued, with unit par value of R$1 each on the issuance date. The proceeds will be allocated as follows: (a) 50% to the reimbursement of expenses incurred, under the Company's "Investment Plan from 2020 to 2022" and related to items financed for the expansion of the production capacity, organizational improvements and acquisition of materials; and (b) 50% for the Company's cash strengthening.

The payment period of the debentures is seven years from the Issuance Date, thus maturing on October 21, 2029 (Maturity Date). The first repayment of the Unit Par Value was made on April 21, 2025, with semiannual repayments up to the Maturity Date. The debentures bear interest of 100% of the CDI + 1.5% p.a., payable on the 21st day of April and October of each year, starting on April 21, 2023 until the last payment on the Maturity Date.

Transaction costs related to the issuance totaled R$2,653 thousand and will be expensed over the debentures term.

e) Working capital - COP

As at September 30, 2026, subsidiary Allume has working capital loans in the amount of R$30,071 with no short-term investments pledged as collateral.

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f) Covenants

Agreements entered into with the BNDES contain covenants requiring compliance with debt-to-asset (<75%) and net debt-to-EBITDA (=<2.5) ratios (covenants).

Debentures issued on October 21, 2022, with settlement on October 27, 2022, require the maintenance of financial ratios (covenants), measured annually based on the Company's audited consolidated financial statements, as follows:

(a) the Company's Net Debt-to-EBITDA ratio must be equal to or lower than 2.50x; and
(b) the Company's Net Debt-to-Total Assets must be equal to or lower than 0.17x.

As at September 30, 2026, the Company and its subsidiaries fully met all covenants related to borrowings and financing.

The long-term borrowing and financing payment schedule is as follows:

	Consolidated		Parent Company	
	09/30/2026	12/31/2025	09/30/2026	12/31/2025
2027	72,088	186,052	70,042	186,052
2028	187,619	175,287	179,434	170,990
2029 to 2046	334,557	259,423	320,916	258,328
	594,264	620,762	570,392	615,370

16. Payroll, related taxes and profit sharing

	Consolidated		Parent Company	
	09/30/2026	12/31/2025	09/30/2026	12/31/2025
Payroll	40,047	16,313	35,368	14,675
Payroll taxes	20,467	14,198	18,453	12,739
Vacation pay and related taxes	48,170	45,945	42,262	41,086
Profit sharing	23,129	31,487	22,355	29,678
Other	1,716	1,399	1,418	1,146
	133,529	109,342	119,856	99,324

17. Provisions for tax, labor and civil risks

The Company is a party to lawsuits and administrative proceedings, at different levels, related to tax, civil and labor matters, arising in the ordinary course of business. Based on the opinion of its legal counsel, the Company's Management recognizes a provision to cover probable losses that may arise from unfavorable outcomes of these lawsuits (assessed as risk of probable loss). As at the date of the Parent Company and Consolidated interim financial information, the Company recognized the following liabilities and escrow deposits related to these lawsuits.

a. Breakdown of the provision for tax, labor and civil risks:

	Consolidated		Parent Company	
	09/30/2026	12/31/2025	09/30/2026	12/31/2025
Labor	2,543	1,360	2,471	1,263
Civil	2,849	2,443	2,849	2,443
Tax	13,101	16,581	11,855	15,224
	18,493	20,384	17,175	18,930
Current	2,195	1,913	2,195	1,913
Non-current	16,298	18,471	14,980	17,017

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Movements in the provision

	Consolidated		Parent Company	
	09/30/2026	12/31/2025	09/30/2026	12/31/2025
Balance at the beginning of the period/year	**20,384**	**20,696**	**18,930**	**15,170**
Merger of subsidiary	–	–	–	4,619
Reversals, net of additions	(858)	3,028	(881)	2,412
Write-offs	(1,033)	(3,340)	(874)	(3,271)
Balance at the end of the period/year	**18,493**	**20,384**	**17,175**	**18,930**

Labor

Related to lawsuits filed by the former employees of the Company and service providers. The main discussion is related to the recognition of employment relationship, payment of vacation, remunerated weekly rest on commissions, and wage differences.

Civil

Related to lawsuits discussing general matters of collection, indemnities and execution nature, as well as lawsuits discussing matters of commercial nature, relating to consumers' complaints about the products provided by the Company. No civil lawsuit was considered individually relevant.

Tax

The main tax discussions are related to lawsuits on the Tax Classification of Goods (NCM) of imported parts and pieces for manufacturing, according to the production process defined. The federal tax authorities understand that this must be classified as finished good. The lawsuit is pending judgment of the voluntary appeal by the CARF.

Possible losses not provided for in the balance sheet

The lawsuits whose likelihood of loss is assessed as possible are of labor, civil and tax nature, and the main tax and civil lawsuits are as follows:

- Tax assessment notice challenging the tax classification of the import of LCD displays;
- Tax assessment notice challenging the PIS and COFINS levied on the ICMS deemed credit;
- Tax assessment notice requiring the reversal of IPI credits on the sale of goods imported to the Manaus Free Trade Zone and Western Amazon.
- Tax assessment notice challenging the tax classification of the import of electronic smoke detectors.
- Legal dispute involving the provision of services and supply of materials.

There is no individually material labor lawsuit.

The respective amounts are as follows:

	Consolidated		Parent Company	
	09/30/2026	12/31/2025	09/30/2026	12/31/2025
Labor	28,917	19,279	27,799	18,535
Civil	23,822	22,083	23,498	21,775
Tax	71,202	67,185	69,701	66,434
	123,941	**108,547**	**120,998**	**106,744**

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b. Contingent assets

The amounts of contingent assets assessed as possible favorable outcomes by the Company's legal counsel were not accounted for, being distributed both to civil and tax areas, as shown below:

	Consolidated		Parent Company	
	09/30/2026	12/31/2025	09/30/2026	12/31/2025
Civil	57,391	47,653	53,547	44,630
Tax	72,799	64,602	68,662	60,663
	130,190	112,255	122,209	105,293

The main matters include:

- Writ of mandamus filed to ensure the non-application of TJLP-1999 in the calculation of interest on capital (JCP), as its application is unconstitutional and illegal and violates the principles of ability to pay and non-confiscation. A recent court decision upheld the claims, recognizing the plaintiff's right to calculate interest on capital for fiscal years 2021 onwards based on the Long-Term Rate (TLP);
- The Company challenges the collection of amounts relating to the distributor relationship, due to the supply of Intelbras products. The lawsuit recognized, in a counterclaim, Intelbras' right to have the debt under the debt acknowledgment agreement entered into among the parties satisfied;
- Writ of mandamus filed to ensure the Company's right to exclude ICMS from the PIS/COFINS tax base, considering the economic effect of the tax-inclusive (gross-up) calculation method;
- Enforcement of decision on collection action that sentenced the distributors to pay the outstanding invoices.
- Writ of mandamus filed to remove the limitations on the double deduction of meal expenses from the IRPJ tax base.

c. Breakdown of escrow deposits:

	Consolidated		Parent Company	
	09/30/2026	12/31/2025	09/30/2026	12/31/2025
Labor	847	983	792	785
Tax	141	2,322	77	2,322
	988	3,305	869	3,107

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18. Provision for warranties

The Company offers warranties for its products due to manufacturing defects, which repair is guaranteed through the authorized dealers, express change or repair of products. In order to cover these costs, the Company recognizes a provision when the products are sold, based on historical warranty data and a weighting of all likelihoods of disbursement.

In the nine-month period ended September 30, 2026, warranty provision expenses, net of additions and reversals, resulted in net reversals of R$2,922 (net reversals of R$1,443 in the nine-month period ended September 30, 2025) in the Consolidated and net reversals of R$2,974 (net additions of R$1,034 in the nine-month period ended September 30, 2025) in the Parent Company.

In addition, as described in Note 1.1, during the year ended December 31, 2025, the balances of the provision for warranties recorded by Renovigi at the merger date were incorporated into the Parent Company.

19. Payables for acquisition of businesses

The Company recognizes payables for acquisition of interests in subsidiaries. The obligations are divided between 'Payables for acquisition of businesses' (amortized cost), in the amount of R$819 monthly adjusted by the CDI rate fluctuation and 'Payables for purchase of shares' (fair value through profit or loss), in the amount of R$10,690, adjusted by the projected attainment of the growth target of the EBITDA nominal amount of the acquiree Khomp.

The balances and movements are as follows:

	Khomp Ind. e Com. Ltda.	Allume S.A.S.	Total
Balance at December 31, 2024	**24,137**	**1,959**	**26,096**
Interest	1,552	-	1,552
Fair value adjustment to purchase options	(2,269)	-	(2,269)
Exchange gains (losses)	-	(247)	(247)
Principal repayment	-	(842)	(842)
Balance as at December 31, 2025	**23,420**	**870**	**24,290**
Interest	448	-	448
Fair value adjustment to purchase options	(346)	-	(346)
Exchange gains (losses)	-	(51)	(51)
Interest payment	(5,283)	-	(5,283)
Principal payment	(7,549)	-	(7,549)
Balance at September 30, 2026	**10,690**	**819**	**11,509**
Balance at December 31, 2025			
Current	**12,384**	**870**	**13,254**
Non-current	**11,036**	**-**	**11,036**
Balance at September 30, 2026			
Current	**-**	**819**	**819**
Non-current	**10,690**	**-**	**10,690**

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20. Other payables

	Consolidated		Parent Company	
	09/30/2026	12/31/2025	09/30/2026	12/31/2025
Advances from customers	16,150	32,942	15,052	31,836
Business agreements	20,293	29,472	20,293	29,472
ILP plan (Note 32).	3,693	4,946	3,693	4,946
Accrued operating expenses	23,051	29,197	22,901	29,118
Other payables	25,702	21,937	20,616	15,904
	88,889	118,494	82,555	111,276
Current	80,800	104,722	75,180	98,931
Non-current	8,089	13,772	7,375	12,345

21. Equity

a. Share capital

On April 29, 2025, at the Annual and Extraordinary General Meeting ("AEGM"), the Company's shareholders approved a capital increase through the capitalization of R$300,000 from the Investment Reserve balance, without the issuance of new shares.

As at September 30, 2026 and December 31, 2025 the Company's share capital totals R$2,000,000, represented by 327,611,110 common shares.

b. Share issuance costs

Share issuance costs refer to transaction costs such as: expense on the preparation of the offering prospectus and reports; third-party professional service compensation; expenses on advertising; fees and commissions; transfer costs; and registration costs. These costs were recorded net of the effects of income tax and social contribution.

c. Earnings reserves

(i) *Legal reserve*

Calculated at 5% of profit for the year, as provided for in Article 193 of the Brazilian Corporate Law (Law No. 6,404/76), up to the limit of 20% of capital.

As at September 30, 2026 and December 31, 2025, the balance of the legal reserve totals R$183,215.

(ii) Tax incentives

As at September 30, 2026 and 2025, the amount of R$3,099, recorded in the tax incentives reserve, refers to the IRPJ reduction relating to the incentive from the area of operation of the Amazon Development Authority (SUDAM), allocated to the tax incentive reserve in 2023.

(iii) *Investment reserve*

Recognized for strengthening working capital and enabling investments and the performance of the Company's and its subsidiaries' activities. Also, there is the possibility of using this reserve for capital increase and dividends distribution.

As at September 30, 2026, the balance of the investment reserve totals R$814,416.

d. Share buyback

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On September 27, 2024, the Board of Directors approved the opening of a Share Buyback Program to buy back Company common shares. The program authorized acquisitions limited to 400,000 common shares within a maximum term of 18 months, from September 30, 2024 to March 30, 2026.

During the nine-month period ended September 30, 2026, the Company bought back 70,500 common shares at an average cost of R$13.31 per share, resulting in a total disbursement of R$938. There were no share buybacks in the three-month period ended September 30, 2026.

As at September 30, 2026, the Company holds 400,000 common shares in treasury for the amount of R$5,368 (as at December 31, 2025, 329,500 common shares for the amount of R$4,430).

e. Valuation adjustments to equity

In 2010 the Company elected to adopt the deemed cost for the main property, plant and equipment items.

In April 2021, as part of the shareholders' agreement entered into among the Company and the non-controlling shareholders of Khomp Indústria e Comércio Ltda. (Acquiree), a put option and a call option were issued, which may give rise to the acquisition by the Company of the remaining shares. The put option held by the non-controlling shareholders was recognized in non-current liabilities with an effect on line item 'Valuation adjustment to equity' at the amount of R$25,896.

f. Cumulative translation adjustments

Comprise foreign currency differences arising from the translation of the financial statements of foreign subsidiaries.

g. Payments to shareholders

On July 28, 2026, the Company's Board of Directors approved the payment of interim dividends totaling R$93,463, based on the profit for the six-month period ended June 30, 2026. The payment to shareholders was made on August 14, 2026, without any monetary restatement.

On September 16, 2026, the Board of Directors approved the payment of interest on capital (JSCP) in the gross amount of R$20,000. Shareholders will have their interest on capital credited as from September 22, 2026. Payment is scheduled for March 27, 2027.

The changes in interest on capital/dividends payable during the period ended September 30, 2026 are as follows:

Consolidated	
Calculation of dividends and interest on capital	
Balance at the beginning of the period	**–**
(+) Dividends approved	93,463
(–) Withholding income tax on approved dividends	(8,528)
(–) Dividends paid	(84,935)
(+) Interest on equity approved	20,000
(–) Withholding income tax on approved interest on equity	(3,278)
Balance at the end of the period	**16,722**

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h. Non-controlling interests

Refers to third-party interests, corresponding to 25% of the capital of the subsidiary Khomp Indústria e Comércio Ltda. and 45% of the subsidiary Allume Holding S.A.S., plus fair value adjustments (surplus value) arising from the business combinations.

22. Earnings per share

The purpose of the calculation of earnings per share is to allow performance comparisons between different companies in the same period, as well as for the same company in different periods.

	09/30/2026	09/30/2025
Numerator:		
Profit for the period attributable to the Company owners	**488,164**	**346,044**
Denominator for basic and diluted earnings per share:		
Weighted average number of common shares, minus treasury shares	327,224,646	327,457,773
Basic and diluted earnings per share (in reais – R$)		
Basic and diluted earnings per common share	**1.49**	**1.06**

There are no equity instruments with capital dilutive effect as at September 30, 2026.

23. Tax incentives

	Maturity date	Consolidated		Parent Company	
		09/30/2026	09/30/2025	09/30/2026	09/30/2025
Financial credit – Law 13,969/2019 (i)	12/31/2029	102,795	90,743	102,044	89,734
ICMS – State of Amazonas (ii)	12/31/2032	139,274	133,858	139,274	133,858
ICMS – State of Santa Catarina (iii)	12/31/2032	139,018	88,066	134,776	84,607
ICMS – State of Minas Gerais	12/31/2032	24,225	18,283	24,225	18,283
ICMS – State of Pernambuco	12/31/2032	7,737	6,053	7,737	6,053
		413,049	**337,003**	**408,056**	**332,535**

(i) Law 13,969/2019 changed the tax incentive regime implemented by Law 8,248/1991, usually known as "IT Law". Currently referred to as the Information Technology and Communication Companies Law ("ITC Law"), such law authorizes eligible companies to utilize a financial credit in replacement of the IPI tax reduction benefit provided for under the former legislation. The financial credit will be converted into federal credits, obtained through the application of a multiplier on investments in Research, Development and Innovation (RD&I) carried out by manufacturers of IT-related goods, corresponding to 4% of their gross revenue in the domestic market, arising from the sale of IT goods and services, eligible for incentives under this Law. The amount of this benefit is recognized under 'Other operating income (expenses), net' in the statement of income. For presentation purposes in the DVA, considering the economic substance of the transaction, the amount of the financial credit is classified as a reduction of federal taxes, since it is realized through the offset of these taxes, and the related credit is recorded as recoverable taxes.

(ii) Law No. 2,826/2003 allows the use of an ICMS stimulus credit authorized under a Project approved by the State of Amazonas, which lists the eligible products.

(iii) ICMS/SC Regulation - Decree No. 2,870/2001, allows the reduction of the ICMS tax basis in domestic transactions involving automation, IT and telecommunications equipment, with the option to directly apply the rate of 12% to the full tax basis. This same regulation allows the use of a deemed ICMS credit in transactions involving goods covered by the Federal IT

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Law 8,248/91, which provides for the qualification and competitiveness of the IT and automation sector.

24. Income tax and social contribution – current and deferred

The Company and its subsidiaries have tax credits arising from income tax loss carryforwards and social contribution tax loss carryforwards from prior years, which do not expire, and from temporary additions and exclusions. The tax bases of deferred taxes are as follows:

a. Breakdown of deferred taxes (income tax and social contribution)

	Consolidated		Parent Company	
	09/30/2026	12/31/2025	09/30/2026	12/31/2025
Temporary differences				
Provision for tax, civil and labor risks	17,175	19,059	17,175	18,930
Provision for warranties	63,857	69,388	63,565	68,732
Allowance for obsolete inventories	72,670	77,233	70,967	72,078
Allowance for expected credit losses (*)	44,851	30,714	42,194	30,714
Provision for income loss	22,889	-	22,355	-
Provision for operating expenses	23,051	29,197	22,901	29,118
Goodwill (**)	(52,877)	(33,366)	(52,877)	(33,366)
Amortizable fair value adjustment on identifiable net assets	(26,227)	(28,149)	-	-
Amortized fair value adjustment on identifiable net assets deductible after merger	38,663	52,493	38,663	52,493
Difference between tax v. accounting depreciation (useful life)	(60,551)	(49,179)	(58,619)	(48,270)
Deemed cost and review of the useful life of property, plant and equipment items	(37,282)	(37,390)	(37,282)	(37,390)
Effects of revenue recognition - CPC 47 (IFRS 15)	23,499	22,275	23,499	22,275
Accrued commercial funds	11,458	7,149	11,458	7,149
PVA - trade receivables, inventories and trade payables	42,425	37,510	42,425	37,510
Derivative transactions - hedge	2,555	(2,995)	644	(3,952)
Other	19,801	15,563	16,472	16,889
Total temporary differences	**205,957**	**209,502**	**223,540**	**232,910**
Combined deferred income tax and social contribution rate	34%	34%	34%	34%
Deferred income tax and social contribution on temporary differences	**70,025**	**71,231**	**76,004**	**79,189**
Income tax and social contribution loss				
Income tax loss	67,817	80,237	45,586	53,350
Deferred income tax rate	25%	25%	25%	25%
Deferred income tax on income tax loss	**16,954**	**20,059**	**11,397**	**13,338**
Social contribution loss	112,178	129,530	96,272	102,643
Deferred social contribution rate	9%	9%	9%	9%
Deferred social contribution on social contribution loss	**10,096**	**11,658**	**8,664**	**9,238**
Deferred taxes				
Deferred income tax	68,443	72,435	67,282	71,565
Deferred social contribution	28,632	30,513	28,783	30,200
Income tax and social contribution at statutory rate	**97,075**	**102,948**	**96,065**	**101,765**

(*) Part of the amount of the Allowance for expected credit losses is comprised of receivables that already fulfill the requirements for deductibility and were considered as deductible.
(**) Goodwill paid on the acquisition of companies was amortized for tax purposes as from the date on which the acquired companies were merged. Deferred income tax and social contribution were recognized as the tax amortization occurred. As at the reporting date, tax goodwill is fully amortized.

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Deferred taxes are stated at their net amounts between assets and liabilities, pursuant to CPC 32 (IAS 12) - Income Taxes, when these taxes relate to the same taxable entities and there is a legally enforceable right and Management intends to settle them on a net basis.

The estimated realization of the tax credits of the Company and its subsidiaries arising from income tax loss carryforwards and social contribution tax loss carryforwards is supported by projections of taxable profit of the Company and its subsidiaries, approved by Management, as follows:

	Consolidated 09/30/2026	Parent Company 09/30/2026
2026	2,298	1,554
2027	4,264	3,501
2028	4,571	3,789
2029	7,170	6,307
2030	5,020	4,061
After 2030	4,297	850
	27,620	20,062

The assumptions used in the Company's and its subsidiaries' operating and financial result projections and growth potential were based on Management's expectations regarding the Company's and its subsidiaries' future. Based on these projections, the Company assesses the probability of generation of taxable income in the future against which tax losses can be utilized.

In the period ended September 30, 2026, after assessments, the Company concluded that it continues to be probable that the Parent Company and its subsidiaries will generate taxable income in the future and, consequently, realize deferred taxes on tax losses.

b. Reconciliation of income tax and social contribution expenses

The reconciliation of income tax and social contribution shown in profit or loss with the amounts calculated at the statutory rate is as follows:

	Consolidated		Parent Company	
	09/30/2026	09/30/2025	09/30/2026	09/30/2025
Profit before income tax and social contribution	**500,461**	**329,923**	**497,295**	**320,905**
Share in net income of equity method subsidiaries	-	-	(15,099)	(25,887)
Tax incentives	(413,049)	(337,003)	(408,056)	(332,535)
	(20,000)	-	(20,000)	-
Technological research and innovation - Law No. 11,196/05	(23,670)	(28,193)	(20,269)	(27,956)
Other	(8,400)	(11,403)	(7,015)	(8,466)
	35,342	**(46,676)**	**26,856**	**(73,939)**
Combined IRPJ/CSLL tax rate	34%	34%	34%	34%
Income tax and social contribution at statutory tax rate	**(12,016)**	**15,870**	**(9,131)**	**25,139**
Statutory tax rate				
Current	(5,917)	(11,369)	(3,431)	-
Deferred	(6,099)	27,239	(5,700)	25,139
Income tax and social contribution at statutory tax rate	**(12,016)**	**15,870**	**(9,131)**	**25,139**
Effective rate	**(2.40%)**	**4.81%**	**(1.84%)**	**7.83%**

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25. Risk and financial instruments management

1. Risk management

The Company enters into transactions involving financial instruments. These financial instruments are managed through operating strategies and internal controls that aim at ensuring liquidity, profitability and security. Financial instruments are contracted for hedging purposes based on a periodic analysis of the risk exposure that Management has the intention to hedge (exchange rates, interest rates, etc.). The control policy consists of an ongoing monitoring of contracted terms and conditions compared to market terms and conditions.

The amounts of financial assets and liabilities disclosed at the end of the reporting period have been determined according to the accounting criteria and policies disclosed in specific notes to the financial statements.

As a result of their activities, the Company and its subsidiaries could be exposed to the following financial risks:

- Credit risk;
- Liquidity risk;
- Market risk;
- Interest rate risk;
- Exchange rate risk;
- Operational risks.

(i) Credit risk

Arises from the possibility of the Company incurring losses as a result of default by its customers or financial institutions that are depositaries of funds or short-term investments.

To mitigate these risks, the Company adopts the practice of analyzing the financial position of its customers and manages the credit risk through a credit rating and granting program. The Company also elects to supplement risk management by taking out credit insurance. The Company also has the provision for expected credit loss, with balances shown in Note 7.

For short-term investments and deposits at financial institutions, the Company's Management, through its treasury area, monitors market information on its counterparties to identify potential credit risks. The carrying amounts of the main financial assets that represent the maximum exposure to credit risk at the end of the reporting period are as follows:

	Consolidated		Parent Company	
	09/30/2026	12/31/2025	09/30/2026	12/31/2025
Checking account	74,271	126,816	60,487	114,894
Short-term investments	1,481,908	943,958	1,436,521	917,366
Securities	77	13,086	-	12,384
Trade receivables	1,488,570	1,265,422	1,445,308	1,224,854
	3,044,826	2,349,282	2,942,316	2,269,498

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(ii) Liquidity risk

The liquidity risk arises from the possibility that the Company may not have sufficient resources to settle its obligations within the contracted terms. Management monitors the forecasts of liquidity needs to ensure sufficient cash for its operations. In addition, the Company invests excess cash in interest-bearing financial assets, classified as cash equivalents (Note 5). As of September 30, 2026, the Cash and cash equivalents held by the Company have immediate liquidity and are considered sufficient for liquidity risk management.

Below, we present the schedule of contractual maturities of non-derivative financial liabilities, in the consolidated. The amounts correspond to the undiscounted contractual cash flows and include interest and adjustment by contractual indexes, calculated based on the rates projected on the balance sheet date, published in the Focus Bulletin of the Central Bank of Brazil.

	09/30/2026			
	Up to one year	One to three years	Over 3 years	Total
Trade payables	756,482	-	-	756,482
supplier finance arrangements	301,255	-	-	301,255
Payables for acquisition of businesses	822	12,337		13,159
Borrowings and financing	299,767	578,825	178,171	1,056,763
	1,358,326	**591,162**	**178,171**	**2,127,659**

	12/31/2025			
	Up to one year	One to three years	Over 3 years	Total
Trade payables	791,992	-	-	791,992
supplier finance arrangements	270,622	-	-	270,622
Payables for acquisition of businesses	13,839	14,950	-	28,789
Borrowings and financing	285,309	638,261	148,053	1,071,623
	1,361,762	**653,211**	**148,053**	**2,163,026**

(iii) Market risk

Arises from the possibility of fluctuations in the market prices of the inputs used in the production process, especially in the electric and electronic segment. These price fluctuations may significantly change the Company's costs. To mitigate these risks, the Company manages inventories by setting up the buffer inventories of this raw material.

Additionally, there is the agreement for the purchase of shares mentioned in Note 19, which may vary depending on the attainment of certain goals related to the EBITDA of the acquiree's operations.

As informed in CPC 40 (R1) (IFRS 7) - Financial Instruments: Disclosures, items (iv) and (v) below show the variable market risks and respective sensitivity analyses to which the Company is subject in its operations.

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(iv) Interest rate risk

Interest rate risk arises from the possibility that the Company may record gains or losses due to fluctuations in interest rates on its financial assets and liabilities. To mitigate this risk, the Company seeks to maintain a balanced structure between its financial investments and funding sources, in addition to continuously monitoring its exposure to market rate variations

	Consolidated		Parent Company	
	09/30/2026	12/31/2025	09/30/2026	12/31/2025
Instruments with floating interest rate				
Securities	77	13,086	–	12,384
Borrowings and financing	(875,914)	(871,925)	(841,857)	(851,250)
Forward contracts	(16)	2,995	(644)	3,952

(v) Exchange rate risk

Arises from possible fluctuations in the exchange rates of the foreign currencies, mainly the US dollar, used by the Company to acquire inputs, sell goods, and contract financial instruments, in addition to other payables and receivables in foreign currencies. The Company constantly assesses the contracting of hedging transactions to mitigate these risks, as shown in Note 25.2, thus hedging against fluctuation in exchange rates and not exposing foreign currency-denominated balances in full.

The Company's exposure to foreign exchange risk is presented below, including the notional amount of the derivative contracts entered into, thus resulting in the net exposure to foreign currencies as at September 30, 2026 and December 31, 2025 (in Brazilian reais):

	09/30/2026					
	Foreign currency					
	US dollar US$	COP $	Euro €	Yen ¥	Ren ¥	Total
Assets						
Cash and cash equivalents	184,361	5,345	42	–	5,163	194,911
Trade receivables	27,382	23,750	–	7	–	51,139
Liabilities						
Trade payables	(886,875)	(756)	(267)	(22)	(33,730)	(921,650)
Borrowings and financing	–	(34,057)	–	–	–	(34,057)
Net exposure	**(675,132)**	**(5,718)**	**(225)**	**(15)**	**(28,567)**	**(709,657)**
Forward contracts (NDFs)	479,349	–	–	–	–	479,349
Net exposure	**(195,783)**	**(5,718)**	**(225)**	**(15)**	**(28,567)**	**(230,308)**

	12/31/2025					
	Foreign currency					
	US dollar US$	COP $	Euro €	Yen ¥	Ren ¥	Total
Assets						
Cash and cash equivalents	157,200	2,920	22	–	3,770	163,912
Trade receivables	26,612	20,841	–	–	–	47,453
Liabilities						
Trade payables	(894,415)	(1,040)	(6)	(34)	(77,132)	(972,627)
Borrowings and financing	–	(20,675)	–	–	–	(20,675)
Total exposure	**(710,589)**	**2,046**	**16**	**(34)**	**(73,362)**	**(781,923)**
Forward contracts (NDFs)	450,620	–	–	–	–	450,620
Net exposure	**(259,969)**	**2,046**	**16**	**(34)**	**(73,362)**	**(331,303)**

Management believes that the exposures to the foreign exchange risk are acceptable for its operations.

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In order to verify the sensitivity of the exchange rate differences of balances in foreign currency to which the Company and its subsidiaries were exposed as at September 30, 2026, five different scenarios were defined with stresses of 5% and 10% of decrease or increase in relation to the benchmark rate, with the expected rate being used for the next 12 months. Also, these stresses correspond to the expectation based on the magnitude of the changes in the US dollar rates, the foreign currency with greater relevance in the Company's balances, for the 12 months prior to the base date.

The respective expense and income on exchange rate differences were calculated for each scenario, considering only the amounts in US dollar, due to their relevance. The portfolio base date used was September 30, 2026. The US dollar quotation used in the projection was R$5.20.

	(Expenses) income				
	Scenario I -10%	Scenario II -5%	Probable scenario	Scenario III +5%	Scenario IV +10%
Cash and cash equivalents	(17,824)	(8,572)	680	9,932	19,184
Trade receivables	(2,647)	(1,273)	101	1,475	2,849
Trade payables	85,745	41,238	(3,270)	(47,777)	(92,284)
Derivative instruments	(46,344)	(22,289)	1,767	25,823	49,879
	18,930	**9,104**	**(722)**	**(10,547)**	**(20,372)**

(vi) Operational risk

Operational risk is the risk of incurring direct or indirect losses due to a series of reasons associated to the Company's processes, personnel, technology, and infrastructure, as well as external factors, except credit, market, and liquidity risks, such as those arising from legal and regulatory requirements, and generally accepted corporate behavior standards. The operational risks arise from all Company's operations. The Company's objective is to manage the operational risk to avoid any financial losses and damages to the Company's reputation.

Senior Management has the primary responsibility for developing and implementing controls over operational risks.

2. Derivative financial instruments

The Company does not invest in derivatives or any other risk assets for speculative purposes. The Company's derivative instruments are stated at fair value and summarized as follows:

	Consolidated		Parent Company	
	09/30/2026	12/31/2025	09/30/2026	12/31/2025
Assets				
Forward contracts (NDFs)	-	2,995	-	3,952
	-	**2,995**	**-**	**3,952**
Liabilities				
Payables for purchase of shares	(10,690)	(11,036)	(10,690)	(11,036)
Forward contracts (NDFs)	(16)	-	(644)	-
	(10,706)	**(11,036)**	**(11,334)**	**(11,036)**

NDF transactions

As at September 30, 2026, the Company held Currency Forward Contracts totaling US$92,522 thousand (US$81,895 thousand as at December 31, 2025) to hedge its future cash flows against exchange rate fluctuations; the fair value of these contracts, of R$16, is recognized in current

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liabilities (R$2,995 in current assets as at December 31, 2025). The Currency Forward Contracts have an average term of 90 days between the contracting date and maturity.

Call option contract

The Company is a party to an agreement for the purchase of shares involving an option contract, as described in Note 11. The amount is recognized under 'Payables for acquisition of businesses'.

3. Financial instruments

Financial assets are shown below:

	Consolidated				
	09/30/2026		12/31/2025		Classification
	Carrying amount	Fair value	Carrying amount	Fair value	
Assets					
Cash and cash equivalents	74,271	74,271	126,816	126,816	Amortized cost
Short-term investments	1,481,908	1,481,908	943,958	943,958	Amortized cost
Securities	77	77	13,086	13,086	Amortized cost
Trade receivables	1,365,988	1,365,988	1,169,485	1,169,485	Amortized cost
Forward contract	-	-	2,995	2,995	Fair value through profit or loss
Liabilities					
Trade payables	1,044,698	1,044,698	1,048,902	1,048,902	Amortized cost
Borrowings and financing – including charges	875,914	875,914	871,925	871,925	Amortized cost
Other payables - acquisition of subsidiary	819	819	13,254	13,254	Amortized cost
Payables for purchase of shares	10,690	10,690	11,036	11,036	Fair value through profit or loss
Forward contract	16	16	-	-	Fair value through profit or loss

Derivatives are measured according to the mark-to-market calculation at the reporting date.

Fair value measurement recognized in the financial statements

- Level 1: fair value measurement derives from quoted prices (unadjusted) in active markets, based on identical assets and liabilities;
- Level 2: fair value measurement derives from other observable information, except for quoted prices included in Level 1, which are quoted through an asset or liability, either directly (that is, such as prices) or indirectly (that is, derived from prices); and
- Level 3: fair value measurement derives from valuation techniques that include an asset or liability without active market.

At the end of the reporting period, Management adopted Level 2 to determine the fair values applicable to the Company's financial instruments, except for the payables for purchase of shares arising from Khomp's acquisition, as mentioned in note 11, for which Level 3 is used.

Criteria, assumptions, and limitations used in fair value calculation

The estimated fair values of the Company's and its subsidiaries' financial assets and liabilities were determined as described below:

- Cash and cash equivalents and short-term investments

The balances in checking accounts held at banks have market values identical to their carrying amounts and are considered to be measured at fair value based on their probable realizable value.

- Trade receivables and trade payables

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Arise directly from the Company's and its subsidiaries' operations, measured at amortized cost, and recorded at their original amounts, minus the allowance for losses and present value adjustment, when applicable.

- Borrowings and financing - including charges

The fair values of these financing facilities are equivalent to their carrying amounts because they refer to financial instruments at rates that are equivalent to market rates and have exclusive features, arising from specific financing sources for R&D and Projects.

- Limitations

The fair values were estimated at the end of the reporting period, based on "Relevant market inputs." Changes in assumptions could significantly affect the estimates.

4. Qualitative and quantitative information on financial instruments

In order to verify the sensitivity to the financial indexes linked to the short-term investments and borrowings to which the Company and its subsidiaries were exposed as at September 30, 2026, five different scenarios were defined for assessment.

Based on the balances recorded in the Company's balance sheet as at September 30, 2026, positive and negative changes of 10% and 20% from the probable scenario were calculated, which correspond to the percentages used by Management in its management analyses. In the probable scenario, the projected average rates are based on market expectations for the financial indicators linked to the rights and obligations assessed, published in the Central Bank of Brazil's Focus Bulletin.

In each scenario, the Company calculated the effects on the financial income or costs for the 12-month period from the balance sheet balances as at September 30, 2026, without taking into account the taxes levied or the scheduled maturity flows for each contract, thus obtaining the amounts as shown in the table below:

	Consolidated						
	Balances in 09/30/2026	Average rate	Probable scenario	Scenario I +10%	Scenario II +20%	Scenario III -10%	Scenario IV -20%
Short-term investments							
Local currency	1,332,069	13.17%	175,433	192,976	210,520	157,890	140,346
Foreign currency	149,839	4.34%	6,503	7,153	7,804	5,853	5,202
	1,481,908	**12.28%**	**181,936**	**200,129**	**218,324**	**163,743**	**145,548**
Borrowings and financing							
Local currency	841,857	10.14%	(85,364)	(93,900)	(102,437)	(76,828)	(68,291)
Foreign currency	34,057	14.06%	(4,788)	(5,267)	(5,746)	(4,309)	(3,830)
	875,914	**10.43%**	**(90,152)**	**(99,167)**	**(108,183)**	**(81,137)**	**(72,121)**
Net effect on profit or loss			**91,784**	**100,962**	**110,141**	**82,606**	**73,427**

5. Capital management

Capital includes common shares and other reserves attributable to controlling shareholders. The main objective of the Company's capital management is to maximize the shareholder value.

The Company manages its capital structure and adjusts it taking into account the changes in economic conditions and financial covenants. To maintain or adjust its capital structure, the Company can adjust the payment of dividends to shareholders, return capital to them, or issue new shares. The Company monitors capital through the correlation of net debt (or net cash) and equity.

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The Company's policy is to maintain a net cash position or, in case of net debt, the correlation not above 40%. The Company includes in the net debt interest-bearing borrowings and financing, minus cash, and cash equivalents.

	Consolidated		Parent Company	
	09/30/2026	12/31/2025	09/30/2026	12/31/2025
Interest-bearing borrowings and financing	875,914	871,925	841,857	851,250
(-) Cash and cash equivalents	(1,556,179)	(1,070,774)	(1,497,008)	(1,032,260)
Consolidated net debt	**(680,265)**	**(198,849)**	**(655,151)**	**(181,010)**
Equity	3,389,643	3,014,171	3,366,249	2,991,500
Correlation	**(20%)**	**(7%)**	**(19%)**	**(6%)**

To achieve this overall goal, the Company's capital management aims at, but not limited to, ensuring that it meets the financial commitments associated with borrowings and financing that define the capital structure requirements. Any breach of financial covenants would allow the bank to immediately require the settlement of borrowings and financing.

There were no breaches of the financial covenants for any interest-bearing borrowings and financing in the period. No changes were made to the capital management objectives, policies, or processes in the reporting periods.

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26. Net operating revenue

The table below shows the reconciliation between gross revenue for tax purposes and revenue stated in the statement of profit or loss for the period:

	Consolidated				Parent Company			
	07/01/2026 to 09/30/2026	01/01/2026 to 09/30/2026	07/01/2025 to 09/30/2025	01/01/2025 to 09/30/2025	07/01/2026 to 09/30/2026	01/01/2026 to 09/30/2026	07/01/2025 to 09/30/2025	01/01/2025 to 09/30/2025
Gross operating revenue	**1,497,140**	**4,348,527**	**1,433,305**	**4,140,314**	**1,427,954**	**4,152,674**	**1,359,357**	**3,848,920**
Taxes on sales	(225,162)	(650,794)	(210,070)	(612,986)	(222,739)	(644,394)	(207,631)	(593,524)
Commercial funds	(51,117)	(130,910)	(34,236)	(112,033)	(51,118)	(130,910)	(34,237)	(112,033)
Sales Returns	(44,320)	(130,610)	(64,310)	(122,891)	(42,452)	(125,062)	(62,222)	(141,242)
Net operating revenue	**1,176,541**	**3,436,213**	**1,124,689**	**3,292,404**	**1,111,645**	**3,252,308**	**1,055,267**	**3,002,121**

27. Cost of sales and services

	Consolidated				Parent Company			
	07/01/2026 to 09/30/2026	01/01/2026 to 09/30/2026	07/01/2025 to 09/30/2025	01/01/2025 to 09/30/2025	07/01/2026 to 09/30/2026	01/01/2026 to 09/30/2026	07/01/2025 to 09/30/2025	01/01/2025 to 09/30/2025
Raw material and resale	689,552	2,015,095	657,729	1,964,253	665,427	1,947,896	632,195	1,823,939
Fixed and variable production costs	88,006	272,010	105,580	304,007	81,460	253,438	99,779	278,878
Depreciation and amortization	14,699	43,563	14,288	40,155	13,138	40,911	13,738	38,283
Cost of sales and services	**792,257**	**2,330,668**	**777,597**	**2,308,415**	**760,025**	**2,242,245**	**745,712**	**2,141,100**

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28. Expenses by nature

	Consolidated				Parent Company			
	07/01/2026 to 09/30/2026	01/01/2026 to 09/30/2026	07/01/2025 to 09/30/2025	01/01/2025 to 09/30/2025	07/01/2026 to 09/30/2026	01/01/2026 to 09/30/2026	07/01/2025 to 09/30/2025	01/01/2025 to 09/30/2025
Expenses by function								
Selling expenses	157,102	454,778	150,887	452,823	146,943	425,305	136,342	407,102
General and administrative expenses	78,145	221,148	71,767	192,825	67,574	190,951	59,930	156,298
Other operating expenses (income), net	7,494	20,573	10,320	45,961	1,169	3,119	3,637	24,810
	242,741	**696,499**	**232,974**	**691,609**	**215,686**	**619,375**	**199,909**	**588,210**
Personnel expenses	142,965	415,419	140,431	425,306	123,172	358,010	120,208	361,051
Sales and marketing	55,785	153,355	51,740	146,212	54,245	149,031	48,990	140,681
Freight	33,654	95,273	31,474	87,566	32,787	92,828	29,334	78,543
Utilities, maintenance, and support materials	8,832	26,269	8,807	27,179	8,093	24,292	7,732	23,412
Depreciation and amortization	13,881	42,665	15,643	47,022	12,725	38,515	10,491	31,254
External services	16,908	52,301	16,217	49,020	13,990	44,870	13,622	41,584
Other (income) expenses	5,429	13,618	1,752	5,153	5,155	13,479	2,310	6,525
Financial credit	(34,713)	(102,401)	(33,090)	(95,849)	(34,481)	(101,650)	(32,778)	(94,840)
	242,741	**696,499**	**232,974**	**691,609**	**215,686**	**619,375**	**199,909**	**588,210**

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29. Finance income (costs), net

	Consolidated				Parent Company			
	07/01/2026 to 09/30/2026	01/01/2026 to 09/30/2026	07/01/2025 to 09/30/2025	01/01/2025 to 09/30/2025	07/01/2026 to 09/30/2026	01/01/2026 to 09/30/2026	07/01/2025 to 09/30/2025	01/01/2025 to 09/30/2025
Income from short-term investments	45,286	117,087	31,886	74,637	43,928	113,753	24,475	56,744
Interest	8,845	20,221	5,520	18,540	8,736	19,958	5,239	18,026
Present value adjustments	26,776	76,784	27,218	72,371	26,776	76,784	26,884	71,149
Revenues on derivatives - call options	188	905	1,652	2,210	188	905	1,652	2,210
Other	180	714	101	478	73	528	62	317
Finance income	**81,275**	**215,711**	**66,377**	**168,236**	**79,701**	**211,928**	**58,312**	**148,446**
Interest on financing and borrowings	(21,061)	(66,464)	(27,510)	(79,736)	(21,061)	(65,596)	(27,510)	(79,711)
Banking expenses	(3,328)	(8,526)	(2,961)	(9,652)	(1,812)	(5,305)	(1,544)	(4,167)
IOF on financial transactions	(605)	(1,685)	(570)	(1,192)	(572)	(1,592)	(552)	(1,150)
Present value adjustments	(9,940)	(25,239)	(2,674)	(22,158)	(9,940)	(25,239)	(2,131)	(20,879)
Expenses on derivatives - call options	-	(559)	-	(495)	-	(559)	-	(495)
Other	(654)	(2,050)	(474)	(1,371)	(550)	(1,746)	(381)	(1,098)
Finance costs	**(35,588)**	**(104,523)**	**(34,189)**	**(114,604)**	**(33,935)**	**(100,037)**	**(32,118)**	**(107,500)**
Exchange rate gains (losses)	(3,659)	21,019	13,342	64,964	(2,413)	22,120	11,705	51,070
Exchange gains (losses) on borrowings	-	-	2,008	7,099	-	-	2,008	7,099
Derivative transactions – Swap	-	-	(3,662)	(10,730)	-	-	(3,662)	(10,730)
Derivative transactions - forward contracts	(3,366)	(40,792)	(14,502)	(77,422)	(5,158)	(42,503)	(12,912)	(66,178)
Exchange gains (losses), net	**(7,025)**	**(19,773)**	**(2,814)**	**(16,089)**	**(7,571)**	**(20,383)**	**(2,861)**	**(18,739)**
Finance income (costs), net	**38,662**	**91,415**	**29,374**	**37,543**	**38,195**	**91,508**	**23,333**	**22,207**

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30. Insurance coverage

The Company has a risk management program designed to minimize risks, seeking in the market coverage that is compatible with its size and operations. The insurance amounts are considered sufficient by Management to cover possible losses, taking into account the nature of the activities, the risks involved in operations and the advice of its insurance brokers.

As at September 30, 2026, the Company has the following insurance coverage according to the insurance policies taken from third parties:

Insured risks	Insured amount
Operational risks (property insurance)	359,610
Loss of profits (P,I, 4 months)	198,000
Civil liability	76,726
Domestic freight, exports, and imports	12,257,802

31. Segment reporting

The segment reporting below is used by the Management of Intelbras to assess the performance of the operating segments and make decisions on the allocation of funds, the gross profit being the measurement used in the performance of its operating segments.

Security

Segment comprising business lines related to electronic security, such as analog video surveillance equipment (CCTV), IP video surveillance (CCTV IP), intrusion alarms and sensors, fire alarms and sensors, and access control (controllers and devices for condominium, residential and corporate use).

Information and Communication Technology (ICT)

Segment comprising business lines related to voice, image and data communication, as well as network infrastructure. It sells equipment for corporate, residential and fiber optic network infrastructure, residential and corporate communication systems and related accessories.

Energy

Segment comprising business lines related to power supply for electrical and electronic equipment and consumers in general, as well as energy protection and saving devices for homes, companies and condominiums. Product lines sold include power supplies, batteries, UPSs (no-breaks), lighting sensors and on-grid and off-grid solar power generators.

The Company's operations are carried out in Brazil and abroad, and there are no customers accounting for more than 10% of the revenue of each segment.

	09/30/2026			
	ICT	Security	Energy	Total
Net operating revenue	792,751	2,122,320	521,142	**3,436,213**
Gross profit	220,561	735,882	149,102	**1,105,545**

	09/30/2025			
	ICT	Security	Energy	Total
Net operating revenue	719,575	2,007,523	565,306	**3,292,404**
Gross profit	182,410	666,538	135,041	**983,989**

The Company provides, in the table below, information on the assets and liabilities whose performance is regularly assessed by Management and the managers of the respective segments in order to make decisions on the allocation of the necessary resources to each segment. Assets

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comprise trade receivables, inventories, property, plant and equipment, and intangible assets, while liabilities comprise trade payables:

	Assets		Liabilities	
	09/30/2026	12/31/2025	09/30/2026	12/31/2025
Information and Communication Technology (ICT)	977,773	1,019,126	190,497	197,942
Security	2,057,686	2,063,659	667,257	706,564
Energy	774,313	813,966	186,944	144,396
	3,809,772	3,896,751	1,044,698	1,048,902

32. Information on related-party transactions and balances

Related-party balances refer to transactions under specific conditions agreed upon among the parties; balances in general are adjusted for inflation based on the Selic rate, when applicable. The Company understands that related-party transactions have operating characteristics; thus the effects are recognized in operating activities in its statement of cash flows.

On December 31, 2018, the Company entered into a cooperation agreement ('Cooperation Agreement') with Zhejiang Dahua Technology Co., Ltd., a company belonging to the economic group of Dahua Europe B.V. Under the Cooperation Agreement, there is a commitment of acquiring exclusively from supplier Dahua closed circuit television products comprised of electronic surveillance cameras and digital video recorders, subject to the compliance by supplier Dahua with certain conditions, as established in the Cooperation Agreement. Since November 2019, the supplier Dahua has held shares of the Company which, as at September 30, 2026, represent 7.56% of the share capital.

1. Transactions and balances between the Company and related parties

	Parent Company					
	Balances					
	Trade receivables		Trade payables		Other trade payables/receivables	
	09/30/2026	12/31/2025	09/30/2026	12/31/2025	09/30/2026	12/31/2025
Allume Holding	6,881	8,831	–	–	–	–
Décio Indústria Metalúrgica	43	23	(6,875)	(6,262)	–	–
Khomp Indústria e Comércio	24	6	(1,287)	(748)	–	–
Seventh	–	44	–	–	14	(11)
Zhejiang Dahua Technology	–	–	(323,788)	(430,208)	–	–
	6,948	8,904	(331,950)	(437,218)	14	(11)

	Transactions			
	Revenue from sales		Purchases	
	09/30/2026	09/30/2025	09/30/2026	09/30/2025
Allume Holding	7,406	9,410	–	–
Ascent Asia	17	–	(6,334)	(6,806)
Intelbras Uruguay	–	–	(571)	(556)
Décio Indústria Metalúrgica	90	58	(29,691)	(25,584)
Khomp Indústria e Comércio	55	55	(2,944)	(752)
Renovigi Energia Solar (i)	–	(12,225)	–	(145,450)
Seventh	2	1	–	–
Zhejiang Dahua Technology	–	–	(423,542)	(541,817)
	7,570	(2,701)	(463,082)	(720,965)

	Consolidated			
	Balances			
	Trade receivables		Trade payables	
	09/30/2026	12/31/2025	09/30/2026	12/31/2025

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Zhejiang Dahua Technology (ii)	181	–	(342,679)	(448,846)
	181	**–**	**(342,679)**	**(448,846)**

	Transactions			
	Revenue from sales		Purchases	
	09/30/2026	09/30/2025	09/30/2026	09/30/2025
Zhejiang Dahua Technology (ii)	7,664	5,200	(456,468)	(585,927)
	7,664	**5,200**	**(456,468)**	**(585,927)**

(i) On December 30, 2025, the Parent Company merged Renovigi (Note 1.1).
(ii) The amounts presented correspond to the sum of transactions with Dahua and its investees.

2.Transactions and balances between related parties

	Balances			
	Trade receivables		Trade payables	
	09/30/2026	12/31/2025	09/30/2026	12/31/2025
Allume Holding x Zhejiang Dahua Technology	181	–	(18,891)	(18,638)
	181	**–**	**(18,891)**	**(18,638)**

	Transactions			
	Revenue from sales		Purchases	
	09/30/2026	09/30/2025	09/30/2026	09/30/2025
Allume Holding x Zhejiang Dahua Technology	308	–	(32,926)	(43,790)
Ascent Asia x Zhejiang Dahua Technology	7,356	5,200	–	–
Renovigi Energia Solar x Zhejiang Dahua Technology	–	–	–	(320)
	7,664	**5,200**	**(32,926)**	**(44,110)**

Collaterals

The Company offers a collateral for the borrowings and financing described in Note 15, which are granted to the financial institutions and comprise letter of guarantee and property, plant, and equipment items. There are no collaterals granted to third parties.

Compensation of key management personnel

Key management personnel includes the members of the Board of Directors and statutory and non-statutory officers, whose duties involve decision-making power and control over the Company's activities. Compensation of key management personnel totaled R$33,949 in the nine-month period ended September 30, 2026 (R$34,787 in the nine-month period ended September 30, 2025). This amount comprises short-term benefits consisting of: (i) management fees paid to the executive board and members of the Board of Directors; (ii) bonus paid to the executive board and (iii) other benefits, such as healthcare plan.

The Company does not grant any post-employment and/or severance benefits to its officers and directors, other than those prescribed by the applicable law.

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Long-term incentive plan (ILP Plan)

The Company has a Long-term Incentive Plan ("ILP Plan") granted to Executive Officers and Managers, to attract, motivate or retain, as well as to align its interests with the Company's and its shareholders' interests.

The amount to which plan participants will be entitled is converted by the average price of the Company's shares at B3, based on the month prior to the time the right is exercised. After compliance with the vesting periods set forth in the Plan's charter, the amount the plan participants will be entitled will be converted again in cash, considering the average price of the Company's shares in the 20 trading sessions in the month prior to the financial settlement.

As a condition to the application of the ILP Plan (trigger), the Company needs to obtain, at least, 20% of Return on Invested Capital (ROIC) in the year immediately prior to each year of vesting of the right. Also, the ILP Plan, coupled withprofit sharing, cannot exceed the salary limits applicable to eligible participants, as set forth in the plan regulations.

The ILP Plan's charter establishes certain terms and conditions for receiving the incentive, which is divided into two installments:

- 30% of the incentive is released after the participant reaches 60 years of age or ends his or her career; and

- 70% in three annual installments beginning in the second year after the respective contract grant date.

During the nine-month period ended September 30, 2026, an amount of R$928 in expenses related to the ILP Plan was recognized in profit or loss for the period, under administrative and general expenses, as a contra entry to other payables, in non-current liabilities, according to the movements shown in the table below:

			Effect on profit and loss		
ILP PLAN	12/31/2025	Payments	Recognition (reimbursement)	Adjustment	09/30/2026
2022	845	(177)	(31)	121	758
2023	1,287	(147)	(66)	196	1,270
2024	1,167	-	241	257	1,665
2025	1,648	-	(1,648)	-	-
TOTAL	4,947	(324)	(1,504)	574	3,693

33. Non-cash items

Transactions conducted in the period not affecting the Company's cash flows are as follows:

	Consolidated		Parent Company	
	09/30/2026	09/30/2025	09/30/2026	09/30/2025
Items not affecting cash:				
Exchange rate differences on foreign subsidiary	1,167	(1,238)	986	(1,007)
Lease contracts recognized	2,664	6,690	-	5,443
Capital increase through the capitalization of profit reserves	-	300,000	-	300,000
Dividends and interest on capital	16,722	-	16,722	-
Changes in the balance of suppliers of property, plant in equipment in installments	(12,516)	(2,222)	(12,516)	(2,222)

34. Subsequent Events

* * *

STATEMENT OF THE EXECUTIVE OFFICERS ON THE COMPANY'S INDIVIDUAL AND CONSOLIDATED QUARTERLY INTERIM INFORMATION

The Executive Officers of **Intelbras S.A. Indústria de Telecomunicação Eletrônica Brasileira** ("Company"), in accordance with item II, of §1, of article 31 of CVM Resolution No. 80, of March 29, 2022, declare that they have reviewed, discussed and agreed with the individual and consolidated quarterly interim information of the Company for the nine-month period ended September 30, 2026, authorizing its conclusion on this date.

São José (SC), September 27th, 2026.

_____

Henrique Fernandez
Chief Executive Officer

_____

Rafael Boeing
Investor Relations Officer and Administrative and Financial Officer

_____

Marcio Ferreira da Silva
Vice President

_____

Paulo Daniel Correa
Vice President

STATEMENT OF THE EXECUTIVE OFFICERS ON THE INDEPENDENT AUDITOR'S REPORT ON COMPANY'S INDIVIDUAL AND CONSOLIDATED QUARTERLY INTERIM INFORMATION

The Executive Officers of Intelbras S.A. Indústria de Telecomunicação Eletrônica Brasileira ("Company"), in accordance with item II, of §1, of article 31 of CVM Resolution No. 80, of March 29, 2022, declare that they have reviewed, discussed and agreed with the opinion expressed in the independent auditors' report on the Company's individual and consolidated quarterly interim information for the nine-month period ended September 30, 2026, authorizing its conclusion on this date.

São José (SC), September 27th, 2026.

_____

Henrique Fernandez
Chief Executive Officer

_____

Rafael Boeing
Investor Relations Officer and Administrative and Financial Officer

_____

Marcio Ferreira da Silva
Vice President

_____

Paulo Daniel Correa
Vice President

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