KEPLER WEBER

INTERIM FINANCIAL STATEMENTS

June 30, 2026 and 2025

WITH INDEPENDENT AUDITOR'S REVIEW REPORT

Kepler Weber S.A.

Interim financial statements

June 30, 2026 and 2025

SUMMARY

2Q26 EARNINGS RELEASE

"Diversification strengthens the portfolio, preserves the net cash position, and reinforces the Company's resilience and its ability to execute its strategy with confidence and caution"

HIGHLIGHTS

- **Net revenues** of R$299.1 million (-3.9% vs. 2Q25), with the growth in the Agribusiness (+17.9%) and Replacement & Services (+5.0%) segments partially offsetting the lower demand in Farms, which has been repressed due to the macroeconomic environment, evidencing the greater contribution of segments with different demand dynamics for the composition of net revenues.

- **Net cash position** of R$29.3 million at the end of 2Q26, even in the face of a challenging scenario, preserving high financial flexibility to support the growth strategy, including throughout different agribusiness cycles.

- **Selling, General and Administrative Expenses (SG&A)** decreased 4.7% in 2Q26 and 2.0% in the 1st half of the year, showing discipline in the management of expenses and continuous gains in operational efficiency.

- **Revenues from new products accounted for 12% of Net Revenues** in the last 12 months, showing the efficacy of the strategy of continuous investments in Research & Development (R&D) and the expansion in the offer of higher value-added solutions.

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Great Place To Work.

São Paulo, August 12, 2026 – Kepler Weber S/A (B3: KEPL3), the parent company of the Kepler Weber Group, a leader in grain storage equipment and post-harvest solutions in Latin America, announces its consolidated results for the 2nd quarter, ended June 30, 2026 ("2Q26"). The individual and consolidated interim financial statements were prepared in accordance with the accounting practices adopted in Brazil (BR GAAP) and with the International Financial Reporting Standards ("IFRS") issued by the International Accounting Standards Board ("IASB"). Ernst & Young Auditores Independentes is the firm responsible for the audit of our financial statements. We emphasize that any discrepancies in the totals presented are due to rounding.

MESSAGE FROM MANAGEMENT

The 2nd quarter of 2026 was marked by the continued challenging environment for investments in the Brazilian agribusiness sector, particularly in the Farms segment. The maintenance of high interest rates, more restrictive credit, and pressured margins continued to impact the pace of investments made by rural producers, particularly in the Farms segment. On the other hand, the Agribusiness segment maintained consistent growth, driven by investments in the grain processing and biofuels chain. The coexistence of these different cycles reinforces the Company's diversification strategy, which is supported by a portfolio with different market dynamics, profitability profiles and investment cycles.

In this context, Net Revenue reached R$299.1 million in the second quarter (-3.9% vs. 2Q25), reflecting lower demand in the Farms segment, partially offset by growth in Agribusiness, which consolidated its position as the Company's largest segment in the period, and by the performance of Replacement & Services. Greater pressure on prices, volumes, and the business mix resulted in a more significant decline in profitability during the period. Against this backdrop, profitability remains one of the Company's main points of attention. In the 1st half of the year, these dynamics reinforced the evolution in the revenues mix, with the Agribusiness (+11.3%) and International Business (+7.0%) segments increasing their share, while Farms retreated 25.4%. As a result, the Agribusiness, International Business, Ports & Terminals, and Replacement & Services segments now represent 72% of Net Revenues, compared to 66% in the 1st half of 2025, evidencing a more diversified revenue structure that is less dependent on the Farms segment.

The Company's diversification strategy is also reflected in its cash generation capacity. Kepler Weber ended the second quarter with net cash of R$29.3 million, preserving financial flexibility to execute its capital allocation strategy, prioritize investment opportunities with adequate returns, and maintain its ability to respond to different market conditions. Additionally, active capital structure management contributed to reducing the average cost of debt from 16.83% in 1Q26 to 15.77% in 2Q26.

Operational discipline remained an important competitive advantage. In the 2nd quarter, selling, general and administrative expenses (SG&A) decreased by 4.7% compared to 2Q25, and by 2.0% in the 1st half compared to the same period of the previous year. This result was achieved despite a context of accumulated inflation of 4.64% in the last 12 months. Efficiency and cost management initiatives helped partially mitigate the pressures observed during the period, although they were not sufficient to fully offset their impact on margins.

The Company invested R$12.6 million in the development of new products and solutions to expand the offer of higher value-added technologies to customers. As a result, revenues from new products accounted for 12% of Net Revenues in the last 12 months.

In this context, Kepler Weber ends 2Q26 combining growth in strategic segments and portfolio evolution, even though the business environment requires caution, especially in the Farms segment. Despite the growth in the Agribusiness segment, margins remain at challenging levels throughout the year, reflecting both market conditions and the current composition of the project mix. Against this backdrop, the Company remains focused on commercial discipline, operational efficiency, cash generation, and disciplined capital allocation, while continuing to advance the diversification of its portfolio. Rather than anticipating a market recovery, Kepler Weber remains focused on executing its strategy and preserving a solid financial structure, maintaining its ability to capture opportunities under different market conditions.

Table 1 | **Key Result Indicators (R$ millions)**

	2Q26	2Q25	Δ%	1Q26	Δ%	6M26	6M25	Δ%
Net Operating Revenue	299.1	311.1	**-3.9%**	318.1	**-6.0%**	617.1	668.3	**-7.7%**
EBITDA	25.9	37.9	**-31.7%**	33.7	**-23.0%**	59.6	90.8	**-34.4%**
EBITDA Margin	8.7%	12.2%	**-3.5 p.p.**	10.6%	**-1.9 p.p.**	9.7%	13.6%	**-3.9 p.p.**
Net Income	6.3	14.4	**-56.1%**	17.1	**-63.1%**	23.4	39.9	**-41.3%**
Net Margin	2.1%	4.6%	**-2.5 p.p.**	5.4%	**-3.3 p.p.**	3.8%	6.0%	**-2.2 p.p.**
Earnings per Share (EPS)	0.0365	0.0831	**-56.1%**	0.0988	**-63.1%**	0.1353	0.2305	**-41.3%**
Return on Invested Capital (*)	19.7%	24.5%	**-4.8 p.p.**	21.4%	**-1.7 p.p.**	19.7%	24.5%	**-4.8 p.p.**

(*) LTM ROIC for the last 12 months

São Paulo, August 12, 2026.

ABOUT KEPLER WEBER

Founded in 1925, Kepler Weber is a leader in Latin America in complete solutions for processing, conservation, storage and handling of seeds, grains, biofuels, feed and food. With administrative headquarters in São Paulo (SP) and manufacturing units in Panambi (RS), Campo Grande (MS) and Criciúma (SC), the company operates in 54 countries and five continents.

Present throughout the agribusiness chain, Kepler Weber serves rural producers, agroindustries and logistics operations, contributing to the improvement, storage, processing and handling of products that supply markets in Brazil and abroad. The company offers solutions that range from equipment planning and manufacturing, to infrastructure implementation, training of operators, and monitoring of operations using technology.

Strategically positioned in the main agricultural regions of Brazil, Kepler Weber has 9 distribution centers, more than 150 commercial agents in the country, including the local team and international representatives. Through the Replacement & Services (R&S) area, the company provides parts, maintenance, technical assistance and solutions for modernization of installed units, ensuring continuous support to customers. The company also has capacity to manage more than 300 projects simultaneously and conducts specialized training for about 3 thousand customers per year, contributing to the increase of operational efficiency and technological updating of its customers.

Recognized for innovation and operational excellence, Kepler Weber continuously invests in research and development to create solutions that drive productivity, efficiency and sustainability in agribusiness. Its industrial structure totals 89.5 thousand m^2 of built area, and it operates entirely under a lean manufacturing system, with ISO 9001, ISO 14001 and ISO 45001 certifications.

CONTRACTED FINANCIAL VOLUME (BACKLOG)

As of June 30, 2026, the Company's contracted portfolio (financial backlog) remained at a consistent level, reflecting the continuity of the portfolio diversification strategy and a more balanced composition among the segments in which it operates. Compared to the previous quarter (1Q26), the backlog grew by 9.3%, mainly driven by the advance in Agribusiness projects, a segment characterized by larger contracts and longer execution cycles. Compared to the same period of the previous year (2Q25), there was a reduction of 13.8%, mainly reflecting the lower demand from the Farms segment, still impacted by a more restrictive credit environment and a more cautious stance of rural producers.

The evolution of backlog composition is in line with the Company's diversification strategy. The growth in the share of the Agribusiness segment reflects the continuity of investments in infrastructure, mainly regarding grain processing and biofuels, in a market with favorable structural fundamentals and less dependence on the investment decisions of rural producers. This dynamic contributes to a more balanced composition of the portfolio and reinforces the Company's ability to capture opportunities in different agribusiness cycles.

The financial backlog represents the contractual value of the projects signed and not yet carried out, considering the position as of June 30, 2026. Its amount may change depending on the schedule of performance of works, weather conditions, logistical availability, contractual reviews and other operational and market factors, including those that are beyond the Company's control. In spite of contributing to increasing operational visibility in the coming quarters, the backlog should not be construed as a revenue forecast, a guarantee of results, or an indication of future performance, especially in an environment that still requires prudence in assessing future revenue recognition cycles.

NET OPERATING REVENUES

Table 2 | **Net Operating Revenues (R$ millions)**

Net Operating Revenue (R$ MM)	2Q26	2Q25	Δ%	1Q26	Δ%	6M26	6M25	Δ%
Farms	83.1	95.8	**-13.2%**	86.7	**-4.1%**	169.8	227.5	**-25.4%**
Agribusiness	126.5	107.2	**17.9%**	105.1	**20.4%**	231.5	208.0	**11.3%**
International Business	16.6	30.9	**-46.3%**	60.2	**-72.5%**	76.8	71.8	**7.0%**
Ports and Terminals	7.3	14.7	**-50.1%**	4.9	**51.0%**	12.2	25.3	**-51.9%**
Replacement & Services	65.6	62.5	**5.0%**	61.2	**7.1%**	126.8	135.7	**-6.5%**
Total	**299.1**	**311.1**	**-3.9%**	**318.1**	**-6.0%**	**617.1**	**668.3**	**-7.7%**

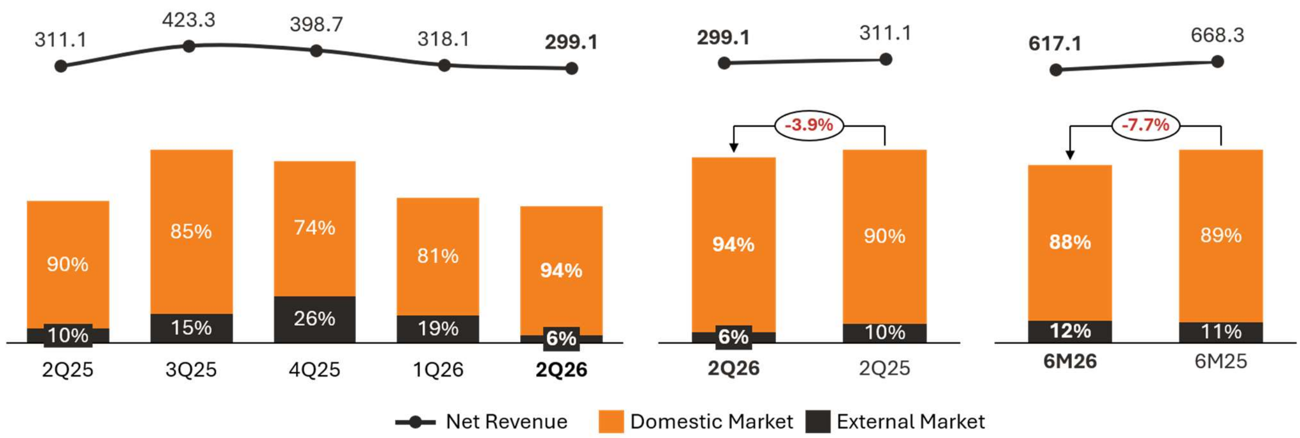
In 2Q26, **consolidated Net Revenues** amounted to R$299.1 million, a decrease of 3.9% compared to 2Q25. In the 1st half of 2026, Net Revenues reached R$617.1 million, a reduction of 7.7% compared to the same period in 2025. Although lower in consolidated terms, the performance showed greater balance in the composition of revenues and confirmed the importance of segments that are less dependent on the rural producers' investment cycle.

The performance in both periods mainly reflected the lower demand from the Farms segment, still impacted by a more restrictive credit environment and interest rates that, despite the reduction observed in 2Q26, remained at high levels, leading to greater investment selectivity by customers. As a result, Net Revenues from Farms fell 13.2% in 2Q26 and 25.4% in the 1st half of the year, compared to the same periods in 2025.

In line with the Company's diversification strategy, the Agribusiness segment continued to show consistent growth, with an increase of 17.9% in the quarter and 11.3% in the 1st half, driven by the continuity of investments in cooperatives, grain processing infrastructure and biofuels. Replacement & Services also recorded a positive evolution in the quarter (+5.0%), supported by the recurrence of the installed base. Despite recording a decrease of 46.3% in the quarterly comparison due to a high comparison base in 2Q25, International Business maintained a growth of 7.0% in the 1st half of 2026, reinforcing its contribution to the diversification of the Company's revenues.

Of total Net Revenues, 94% in 2Q26 and 88% in the 1st half of 2026 came from the domestic market, while 6% and 12%, respectively, corresponded to the foreign market.

Figure 1 | **Net Operating Revenues by Market (R$ millions)**



See below the detailed performance of each of the Company's five segments.

Farms

Farms (R$ MM)	2Q26	2Q25	Δ%	1Q26	Δ%	6M26	6M25	Δ%
Net Operating Revenue	83.1	95.8	**-13.2%**	86.7	**-4.1%**	169.8	227.5	**-25.4%**
Participation in Net Operating Revenue	27.8%	30.8%	**-3.0 p.p.**	27.3%	**0.5 p.p.**	27.5%	34.0%	**-6.5 p.p.**
Gross Margin	**16.1%**	**19.8%**	**-3.7 p.p.**	**18.5%**	**-2.4 p.p.**	**17.3%**	**20.8%**	**-3.5 p.p.**

The **Farms** segment offers complete solutions for the processing, conservation and storage of agricultural commodities, serving small, medium and large rural producers. These solutions involve the design, manufacture, installation and operational training relating to silos, dryers, cleaning machines, conveyors and digital systems for managing stored products. The objective is to preserve and optimize the quality of grains and generate efficiency gains in production, allowing producers to market their crops at the most favorable time, in addition to reducing costs with third parties and freight in periods of high demand.

In 2Q26, the segment's Net Revenues amounted to R$83.1 million, down 13.2% compared to 2Q25. The performance reflected the continuity of a challenging environment for rural producers, marked by tighter credit conditions, high interest rates, pressured margins and greater selectivity in investments in storage infrastructure. Compared to 1Q26, revenues decreased by 4.1%, reflecting the typical seasonality of the sector, with producers concentrated in the harvesting and planting stages, which naturally reduces the pace of contracting new projects.

In the 1st half of 2026, Net Revenues reached R$169.8 million, a reduction of 25.4% compared to the same months in 2025, reflecting the continuity of this more restrictive environment and the lower demand observed throughout the period.

The segment's Gross Margin was 16.1% in 2Q26, down 3.7 p.p. compared to 2Q25. In the 1st half of 2026, the margin reached 17.3%, compared to 20.8% in the same period of 2025. The retraction observed in both periods reflected a more intense competitive environment in a market with lower volumes, requiring greater flexibility in commercial conditions and putting pressure on the profitability of projects.

During the second quarter, the Company recorded approximately R$74.5 million in new contracts in the segment, particularly in the states of Mato Grosso, Bahia, and Goiás, contributing to the backlog and reinforcing its presence in Brazil's main producing regions. Although this performance demonstrates continued commercial opportunities even in a more selective demand environment, the Company does not yet see sufficient signs to characterize this movement as a change in market trends.

Against this backdrop, the segment's performance over the coming months will remain dependent on the evolution of producers' investment decisions and financing conditions.

Historically, the second half of the year concentrates a higher level of commercial activity in the segment, associated with planning for the upcoming crop season and investment decisions in storage infrastructure. In this context, the 2026/2027 Crop Plan maintained the Program for the Construction and Expansion of Storage Facilities (PCA) as an important instrument to support investments in storage, although with a lower volume of funds compared to the previous crop season.

The Company continues to monitor the availability of financing under these programs and the agricultural cycle, while maintaining a cautious stance regarding the pace of demand recovery. In this context, the Company remains focused on commercial discipline, preserving profitability, and capturing opportunities aligned with its long-term strategy.

Agribusiness

Agribusiness (R$ MM)	2Q26	2Q25	Δ%	1Q26	Δ%	6M26	6M25	Δ%
Net Operating Revenue	126.5	107.2	**17.9%**	105.1	**20.4%**	231.5	208.0	**11.3%**
Participation in Net Operating Revenue	42.3%	34.5%	**7.8 p.p.**	33.0%	**9.3 p.p.**	37.5%	31.1%	**6.4 p.p.**
Gross Margin	**17.9%**	**19.6%**	**-1.7 p.p.**	**16.0%**	**1.9 p.p.**	**17.0%**	**18.3%**	**-1.3 p.p.**

The **Agribusiness** segment covers cereal producers, cooperatives and grain processing companies, with a focus on project development, equipment manufacturing, implementation of complete infrastructure and operational support. The solutions are aimed at the production of food, feed, biofuels and flour, promoting industrialization in the field and contributing to the strengthening of production chains, increased logistics efficiency, and value generation in the main agricultural regions of the country.

In 2Q26, the segment's Net Revenue totaled R$126.5 million, up 17.9% compared to 2Q25 and 20.4% compared to 1Q26, representing the strongest revenue performance among the Company's main segments in the quarter. In the 1st half of 2026, Net Revenues reached R$231.5 million, an increase of 11.3% compared to the same period in 2025. This performance reflected the continuity of investments in industrial infrastructure by cooperatives, tradings and processing companies, with focus on projects related to the food, feed and biofuel chains, expanding the share of larger developments with higher value-added in the Company's portfolio.

The segment's Gross Margin was 17.9% in 2Q26, down 1.7 p.p. compared to 2Q25. In the 1st half of 2026, the margin reached 17.0%, compared to 18.3% in the same period of 2025. The reduction observed in both periods mainly reflected changes in the mix of projects and a more intense competitive environment, partially offset by operational discipline and the performance of larger projects.

During the quarter, the Company recorded approximately R$169.7 million in new contracts in the segment, covering grain storage, improvement and processing solutions. Of note is the contracting of a large project linked to the expansion of a cooperative initiative for agroindustrial integration, evidencing Kepler Weber's ability to meet structuring investments in processing, storage and logistics of the grain chain. The new contracts reinforce the segment's portfolio and reflect the continued demand for agroindustrial infrastructure.

The performance of the Agribusiness segment reinforces its potential as a driver of diversification for the Company's business. In an environment that remains challenging for the Farms segment, continued investments in grain processing and biofuels infrastructure have been increasing the segment's share of the Company's revenue mix, contributing to a more balanced and resilient business structure that is less dependent on the investment cycle of rural producers.

The Company understands that the structural fundamentals that support Agribusiness investments are still present due to, among other factors, the expansion of the Brazilian biofuels chain and the growing demand for adding value to grain processing, although the evolution of these investments still depends on the macroeconomic environment and the capital allocation decisions of our customers.

International Business

International Business (R$ MM)	2Q26	2Q25	Δ%	1Q26	Δ%	6M26	6M25	Δ%
Net Operating Revenue	16.6	30.9	**-46.3%**	60.2	**-72.5%**	76.8	71.8	**7.0%**
Participation in Net Operating Revenue	5.5%	9.9%	**-4.4 p.p.**	18.9%	**-13.4 p.p.**	12.4%	10.7%	**1.7 p.p.**
Gross Margin	**21.8%**	**22.6%**	**-0.8 p.p.**	**17.1%**	**4.7 p.p.**	**18.1%**	**26.3%**	**-8.2 p.p.**

The **International Business** segment comprises the sale and delivery of the Company's products on five continents, with exports to 54 countries throughout its history. Most of the sales are directed to rural producers and the Agribusiness, especially in Latin America, where the Company maintains a consolidated leadership position. This global presence reinforces the competitiveness of our solutions, our technological adaptability in the face of different agricultural realities and our commitment to delivering efficiency on an international scale.

In 2Q26, the segment's Net Revenues reached R$16.6 million, down 46.3% compared to 2Q25 and 72.5% compared to 1Q26. In addition to the high comparison basis and a less favorable exchange rate scenario, which reduced the conversion effect of international revenues, the retraction in the period reflected the concentration in important shipments in 1Q26, especially to Venezuela, as well as the lower demand from markets such as Argentina and Uruguay, particularly in the rice segment.

In the 1st half of 2026, however, Net Revenues reached R$76.8 million, up 7.0% compared to the same period in 2025. The performance was driven by the resumption of operations in Venezuela, which began at the end of 2025, and by the continuity of sales to traditional markets, such as Paraguay and Bolivia, showing the Company's ability to capture opportunities in different markets, even in a more challenging environment for certain countries.

The segment's Gross Margin was 21.8% in 2Q26, down 0.8 p.p. compared to 2Q25. In the 1st half of 2026, the margin reached 18.1%, compared to 26.3% in the same period of 2025. The reduction observed in both periods reflected changes in the composition of sales among the different markets served, as well as a less favorable exchange rate scenario and a more intense competitive environment in certain countries.

In the 2nd quarter, the Company recorded approximately R$24.9 million in new contracts in the segment, with emphasis on customers in Paraguay, Bolivia and Uruguay, reinforcing the segment's contracted portfolio and expanding the geographic diversification of international business.

The business environment abroad remained marked by greater selectivity in investment decisions, reflecting macroeconomic conditions, exchange rate volatility and climate factors. Unlike the Brazilian market, where the advance of the biofuels segment has boosted investments in the Agribusiness, the international demand remains predominantly concentrated on traditional storage projects. Even so, the Company maintains its strategy of expanding its geographic presence and prospecting for new opportunities, reinforcing the role of International Business in the diversification of operating revenues.

Ports & Terminals

Ports & Terminals (R$ MM)	2Q26	2Q25	Δ%	1Q26	Δ%	6M26	6M25	Δ%
Net Operating Revenue	7.3	14.7	**-50.1%**	4.9	**51.0%**	12.2	25.3	**-51.9%**
Participation in Net Operating Revenue	2.5%	4.7%	**-2.2 p.p.**	1.5%	**1.0 p.p.**	2.0%	3.8%	**-1.8 p.p.**
Gross Margin	**16.8%**	**36.4%**	**-19.6 p.p.**	**5.9%**	**10.9 p.p.**	**12.4%**	**34.3%**	**-21.9 p.p.**

The **Ports & Terminals** segment encompasses multimodal logistics projects, offering complete solutions for solid bulk handling in road-rail, maritime and river terminals. Acting as an essential link in export logistics and in the flow of national agricultural production, the segment consolidates Kepler Weber as a benchmark in engineering, manufacturing and implementation of highly complex developments. With more than 120 projects delivered since 1992, the Company reinforces its strategic importance for the competitiveness and integration of Brazilian agribusiness.

The dynamics of this market are characterized by longer selling cycles, high-value contracts, and performance in extended terms, concentrating the recognition of revenues in specific quarters. This structure explains the variations in short-term comparisons, without representing a loss of commercial traction, and highlights the structurally predictable and resilient nature of the business.

In 2Q26, the segment's Net Revenues totaled R$7.3 million, down 50.1% compared to 2Q25 and up 51.0% compared to 1Q26. In the 1st half of 2026, Net Revenues reached R$12.2 million, a reduction of 51.9% against the same period in 2025. In both comparisons, the performance mainly reflected the stage of performance of the projects in the portfolio and their respective revenue recognition schedules, reducing the volume recognized for the period. The comparison was also influenced by a change in the composition of the projects being performed, with greater participation of developments intended for trading companies, logistics operators, industries and companies in the grain chain. This behavior is characteristic of the segment's operational dynamics, making the comparisons between isolated quarters less representative of the performance of the business.

The main projects in progress include a strategic port development for the outflow of the *Arco Norte* harvest, and a road-rail transshipment terminal in Mato Grosso, with potential turnover capacity of up to 10 million tons per year to the Port of Santos. The portfolio still includes projects of high relevance for the logistics infrastructure of Brazil's agribusiness, created for important players in the logistics, trading, industry and grain storage segments, reinforcing the Company's position in highly complex and high value-added developments.

The segment's Gross Margin was 16.8% in 2Q26, compared to 36.4% in 2Q25, in the 1st half of 2026, the margin reached 12.4%, compared to 34.3% in the same period of 2025. The reduction seen in both periods mainly reflects the lower volume of recognized revenues, reducing the dilution of fixed operating costs, which is a characteristic inherent to the dynamics of project performance.

The Ports & Terminals market continued to be influenced by high interest rates and the lengthening of deadlines for getting licenses, which have contributed to longer cycles of hiring of new projects. In this context, the Company maintains discipline in the assessment of opportunities, focusing on projects of greater complexity and high value-added. Due to the characteristics of the segment, the evolution of results should be analyzed over longer horizons, reflecting the project's performance cycle and the structural nature of investments in logistics infrastructure aimed at Brazilian agribusiness.

Replacement & Services (R&S)

Replacement & Services (R$ MM)	2Q26	2Q25	Δ%	1Q26	Δ%	6M26	6M25	Δ%
Net Operating Revenue	65.6	62.4	**5.0%**	61.2	**7.1%**	126.8	135.7	**-6.5%**
Participation in Net Operating Revenue	21.9%	20.1%	**1.8 p.p.**	19.3%	**2.6 p.p.**	20.5%	20.3%	**0.2 p.p.**
Gross Margin	**30.2%**	**32.2%**	**-2.0 p.p.**	**37.3%**	**-7.1 p.p.**	**33.7%**	**32.9%**	**0.8 p.p.**

The **Replacement & Services** segment consolidates the Company's strategy of generating recurring revenues and strengthening the long-term relationship with the installed base. The portfolio brings together parts, modernizations, capacity expansions, adjustments to safety standards and specialized services, such as training, gauging, assisted operation (including digital thermometry monitoring) and technical support, forming a continuous value cycle that extends the useful life of assets in the field. The Company has nine Distribution Centers located in strategic regions, which optimizes logistics, and ensures agility and excellence in services.

The acquisition of Procer, a company specializing in technology and connectivity solutions for remote monitoring of storage systems, in March 2023, strengthened the Company's ecosystem of digital solutions, expanding regional coverage and accelerating the expansion of recurring revenues in strategic markets. As a result, Procer maintained a consistent evolution of its operating indicators in 2Q26, reaching more than 2,905 connected storage units (+20% vs. 2Q25) and a customer base with 2,272 clients (+18% vs. 2Q25), evidencing advances in the digitalization strategy and strengthening of the relationship with the installed base.

In 2Q26, the segment's Net Revenues totaled R$65.6 million, an increase of 5.0% compared to 2Q25 and 7.1% compared to 1Q26. The performance reflected the evolution of the mix towards higher value-added solutions, with focus on Seletron machines, whose revenues increased by 165% in the period, in addition to the expansion of modernization activities and increase in storage units, driven by customers' search for greater operational efficiency, productivity and technological updating. Compared to 1Q26, the growth also reflected the continuity of this demand, combined with the seasonality that characterizes the segment.

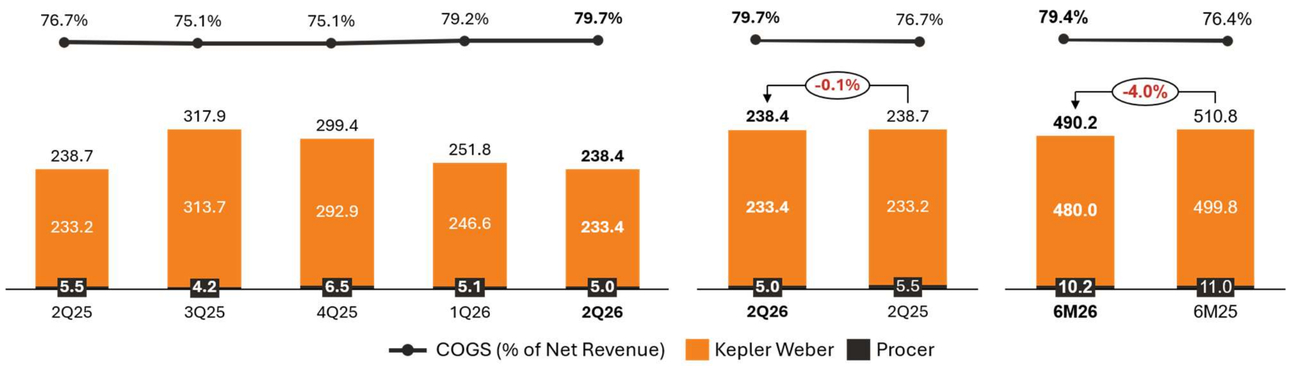
In the 1st half of 2026, Net Revenues from Replacement & Services reached R$126.8 million, down 6.5% compared to the same period of 2025. Performance mainly reflected the lower order base at the beginning of the year, which impacted first-quarter revenues. Nevertheless, the improvement in the second quarter demonstrates the segment’s ability to increase its share through higher value-added solutions, strengthening relationships with the installed base and reinforcing its contribution to the Company’s diversification strategy, even in a more selective investment environment.

The segment's Gross Margin was 30.2% in 2Q26, compared to 32.2% in 2Q25. The retraction seen in the 2nd quarter mainly reflected changes in the revenues mix, in addition to specific pressures linked to the performance of certain services. In the 1st half of 2026, the margin reached 33.7%, keeping consistent levels of profitability and reflecting the growing share of technological and higher value-added solutions, such as Procer and Seletron, in addition to the expansion of the portfolio of specialized services, refurbishments and modernizations.

Even in a more selective environment for investments in new projects, demand for maintenance, modernization, and technological upgrades of the installed base remains relevant, reflecting customers’ continued pursuit of greater operational efficiency and productivity. In this context, the performance of Replacement & Services and Procer reinforces the Company’s ability to strengthen relationships with its installed base and develop recurring, higher value-added revenue streams. The Company’s broad nationwide presence through its distribution centers, combined with its operations in Latin America, consolidates Replacement & Services as an important driver of recurring revenues, business model diversification, and sustained profitability.

COST OF GOODS SOLD (COGS)

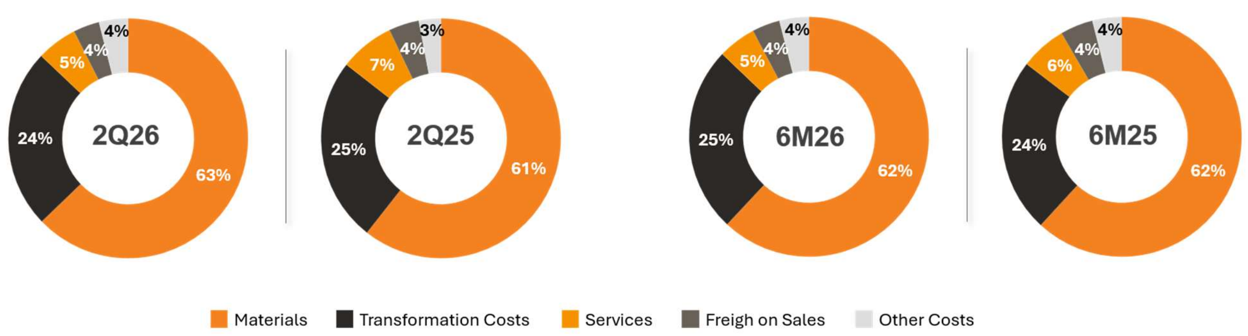
Figure 2 | **Cost of Goods Sold (R$ millions)**



Cost of Goods Sold (COGS) totaled R$238.4 million in 2Q26, remaining practically stable compared to 2Q25 (-0.1%). Despite the stability in absolute values, COGS now represents 79.7% of net revenues, an increase of 3.0 p.p. in the annual comparison, mainly reflecting the retraction of net revenues in the period, associated with a reduction in sales prices. Additionally, the mix of products shipped in the 2nd quarter changed the composition of costs, with a greater share of equipment, which requires higher consumption of raw materials per kilogram produced. As a result, there was an increase in the share of raw materials in the composition of COGS. This effect was partially offset by a reduction in transformation costs, with no significant impact from the variation in the prices of steel or other raw materials.

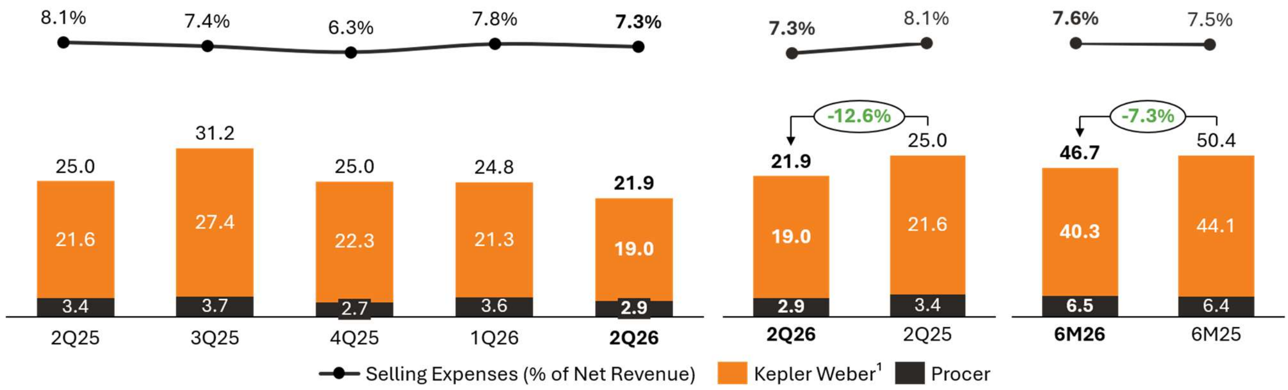
In the 1st half of 2026, COGS totaled R$490.2 million, down 4.0% compared to the same period in 2025, following the lower volume shipped. The indicator represented 79.4% of net revenues, compared to 76.4% in the same period of the previous year, mainly reflecting a 7.7% retraction in net revenues, in the face of pricing challenges due to an adverse macroeconomic and sectoral scenario. The effects of this scenario were partially offset by the improvement in the product mix, especially by the greater share of silos, and by gains obtained from engineering and operational efficiency initiatives, such as product versioning, project review and cost management.

Figure 3 | **Composition of COGS**



SELLING, GENERAL AND ADMINISTRATIVE EXPENSES

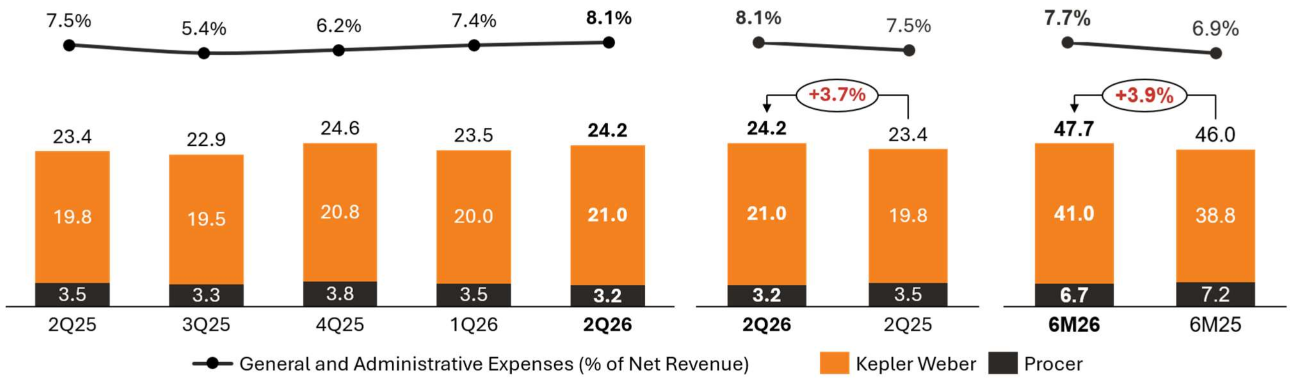
Figure 4 | **Selling Expenses[1] (R$ millions)**



Selling Expenses totaled R$21.9 million in 2Q26, corresponding to 7.3% of net revenues for the period, down 0.8 p.p. in its share. Compared to 2Q25, there was a reduction of 12.6%. In the 1st half of 2026, selling expenses totaled R$46.7 million, down 7.3% compared to the same period in 2025. The indicator represented 7.6% of net revenues, with a reduction of 0.7 p.p. in the annual comparison.

The performance in the 2nd quarter and 1st half of 2026 reflected the lower level of commercial activity, combined with discipline in the management of variable expenses and the strategy of diversification of sales channels, with a greater participation of the Company's own commercial structure. These factors contributed to a reduction in commission expenses, and allowed selling expenses to decline at a faster pace than net revenues, reducing its share in the period.

Figure 5 | **General and Administrative Expenses (R$ millions)**



General and Administrative Expenses totaled R$24.2 million in 2Q26, representing 8.1% of net revenues in the period, with an increase of 0.6 p.p. in representativeness. Compared to 2Q25, there was a growth of 3.7%. In the 1st half of 2026, expenses totaled R$47.7 million, an increase of 3.9% compared to the same period in 2025. The indicator represented 7.7% of net revenues, with an increase of 0.8 p.p. in the annual comparison.

The variations seen in the quarter and in the 1st half of 2026 mainly reflect the inflationary effects on the Company's expense structure, in addition to adjustments in discretionary expenses, especially in the items of information technology and third-party services. Despite this scenario, the growth in general and administrative expenses remained below the inflation accumulated for the period, reflecting the discipline in cost management and the effectiveness of operational efficiency initiatives. The Company maintains a focus on the judicious allocation of resources and continuous capture of productivity gains.

Notes: (1) "Selling expenses" include amounts related to the allowance for doubtful accounts (PCLD), according to the line 'Losses due to non-recoverability of financial assets' presented in the Income Statement.

OTHER NET OPERATING REVENUES AND EXPENSES

Table 3 | **Other Net Operating Revenues and Expenses (R$ millions)**

	2Q26	2Q25	Δ%	1Q26	Δ%	6M26	6M25	Δ%
Other Net Operating Revenues and Expenses	0.4	4.8	**-92.4%**	4.7	**-92.2%**	5.0	10.9	**-53.9%**

Other Net Operating Revenues and Expenses totaled R$0.4 million in 2Q26. Compared to 2Q25, there was a reduction of 92.4%. In the 1st half of 2026, the line totaled R$5.0 million, down 53.9% compared to the same period in 2025.

In 2Q26, the variation in other net operating revenues and expenses mainly reflects the high basis of comparison in 2Q25, impacted by the recognition of extraordinary tax credits of a non-recurring nature, related to the recovery of PIS/COFINS and social security contributions.

In the 1st half of 2026, although non-recurring tax credits have also been recognized, their amount was lower than that recorded in the same period of 2025. Thus, the reduction observed is due to the lower reach of these extraordinary effects on the comparative basis, rather than to recurring changes in the Company's operating performance.

FINANCIAL RESULT

Table 4 | **Financial Result (R$ millions)**

Financial Result (R$ MM)	2Q26	2Q25	Δ%	1Q26	Δ%	6M26	6M25	Δ%
Financial Revenues	**11.9**	**15.4**	**-22.8%**	**20.4**	**-41.7%**	**32.3**	**35.8**	**-10.0%**
% Net Revenue	4.0%	4.9%	-1.0 p.p.	6.4%	-2.4 p.p.	5.2%	5.4%	-0.1 p.p.
Financial Expenses	**(16.9)**	**(20.9)**	**-19.2%**	**(19.2)**	**-11.8%**	**(36.1)**	**(43.2)**	**-16.4%**
% Net Revenue	5.7%	6.7%	-1.1 p.p.	6.0%	-0.4 p.p.	5.8%	6.5%	-0.6 p.p.
Total Financial Result	**(5.0)**	**(5.5)**	**-9.3%**	**1.2**	**-513.7%**	**(3.8)**	**(7.3)**	**-47.8%**

The **Financial Result** was negative by R$5.0 million in 2Q26, compared to the negative result of R$5.5 million in 2Q25, representing a reduction of 9.3%. In the 1st half of 2026, the result was also negative by R$3.8 million, compared to the negative result of R$7.3 million in the same period of 2025, or a reduction of 47.8%.

The reduction in financial revenues in 2Q26 (vs. 2Q25) reflects the lower yields from investments, in an environment of greater liquidity and consequent reduction in the rates charged by financial institutions, in addition to the lower contribution of exchange rate variation and lower average cash for the period. On the other hand, financial expenses showed a more significant reduction, reflecting the strategy of contracting and renewing operations under more competitive conditions, combined with the drop in the average CDI rate, which went from 14.90% in 1Q26 to 14.15% at the end of 2Q26. As a result, the positive effect from the reduction in financial expenses more than offset the lower contribution of financial revenues, favoring the improvement of the Company's financial result.

EBITDA

Table 5 | **EBITDA (R$ millions)**

EBITDA (R$ MM)	2Q26	2Q25	Δ%	1Q26	Δ%	6M26	6M25	Δ%
Net Operating Revenue	**299.1**	**311.1**	**-3.9%**	**318.1**	**-6.0%**	**617.1**	**668.3**	**-7.7%**
Net Profit	**6.3**	**14.4**	**-56.1%**	**17.1**	**-63.1%**	**23.4**	**39.9**	**-41.3%**
(+) Provision for current and deferred income and social contribution taxes	3.5	8.8	-59.8%	6.7	-47.1%	10.2	24.8	-58.6%
(-) Financial Revenue	(11.9)	(15.4)	-22.8%	(20.4)	-41.7%	(32.3)	(35.8)	-10.0%
(+) Financial Expenses	16.9	20.9	-19.2%	19.2	-11.8%	36.1	43.2	-16.4%
(+) Depreciation and Amortization	11.0	9.2	19.9%	11.1	-0.2%	22.1	18.8	17.3%
EBITDA	**25.9**	**37.9**	**-31.7%**	**33.7**	**-23.0%**	**59.6**	**90.8**	**-34.4%**
EBITDA Margin	8.7%	12.2%	-3.5 p.p.	10.6%	-1.9 p.p.	9.7%	13.6%	-3.9 p.p.

EBITDA totaled R$25.9 million in 2Q26, with a margin of 8.7%, a result 31.7% lower than that recorded in 2Q25. In the 1st half of 2026, EBITDA totaled R$59.6 million, a reduction of 34.4% compared to the same period in 2025, with a margin of 9.7%. The performance in the 2nd quarter and the 1st half of 2026 mainly reflected the lower level of activity, which impacted net revenues and reduced the dilution of fixed costs, in addition to the continued pressure on selling prices, factors that have put pressure on the Company's gross margin and, consequently, its operating generation.

Despite this scenario, the Company maintained discipline in the management of costs and expenses, implementing operational efficiency initiatives and capturing productivity gains that contributed to reducing part of the impacts on profitability. This set of actions reinforces the resilience of the Company's operating model and its ability to adapt to different market cycles, although in the coming periods they may continue to reflect a more selective demand environment.

NET INCOME

In 2Q26, **Net Income** totaled R$6.3 million, with a net margin of 2.1%, a reduction of 2.5 p.p. compared to 2Q25. In the 1st half of 2026, Net Income totaled R$23.4 million, with a net margin of 3.8%, a decrease of 2.2 p.p. compared to the same period in 2025.

The reduction in Net Income mainly reflects the lower operating result in the period, due to the lower level of activity and the mix of recognized projects, which pressured the Company's margins. In addition, the appreciation of the real against the U.S. dollar reduced the translation of export revenues into local currency. Despite this scenario, the Company maintained a positive net result, supported by its discipline of cost and expense management, operational efficiency and the improvement of financial results, preserving the soundness of its financial structure.

CASH FLOW

Figure 6 | **Cash flow reconciliation (R$ millions)**

The Company ended the period with a strengthened cash position, totaling R$354.2 million in June 2026, compared to R$316.4 million in December 2025. The Company ended the period maintaining a positive net cash position of R$29.3 million, evidencing the Company's ability to generate funds even in a more challenging market environment.

Working capital contributed positively, with R$9.6 million, to cash flow, mainly due to the reduction in taxes, which generated a positive impact of R$18.6 million in the period. This effect was partially offset by the increase in inventories, with a negative impact of R$9.5 million, reflecting the Company's operational strategy and the management of the financial cycle. The other components of working capital had a minor net effect in the period.

In terms of financing, the Company generated a positive impact of R$9.8 million in cash flow, even though principal amortizations were made, in line with its capital structure management strategy.

Investments totaled R$27.1 million in the 1st half of 2026, of which R$24.4 million was allocated to Kepler, and R$2.8 million to Procer, mainly aimed at modernizing operations and expanding production capacity.

Even after the investments made and the management of its capital structure, the Company increased its cash position in the 1st half of the year compared to the end of the previous period, reinforcing its high liquidity, financial discipline and ability to finance its operations and investments with a balanced capital structure.

RETURN ON INVESTED CAPITAL (ROIC)

In 2Q26, **Return on Invested Capital (ROIC)** was 19.7%, a reduction of 1.7 percentage points compared to 1Q26. This movement was mainly due to the 5.7% decrease in Operating Income after Taxes (NOPAT), which totaled R$141.4 million in the period.

In addition, invested capital increased by 2.4%, reaching R$718.3 million, influenced by the increase in the Working Capital Requirement (NCG), due to the seasonality of the sector. This movement was mainly due to the recomposition of inventories to serve the next quarters, and the reduction of spontaneous sources of operating financing, especially customer advances, in line with the current market environment.

Despite the reduction observed in the 2nd quarter, ROIC remained at a high level, demonstrating the Company's ability to generate consistent returns on invested capital, even in a more challenging operating environment. The evolution of the indicator should be construed in the context of the current demand cycle, the recomposition of working capital and the discipline in the allocation of resources.

INVESTMENTS (CAPEX)

Figure 7 | **Quarterly Evolution of CAPEX (R$ millions)**

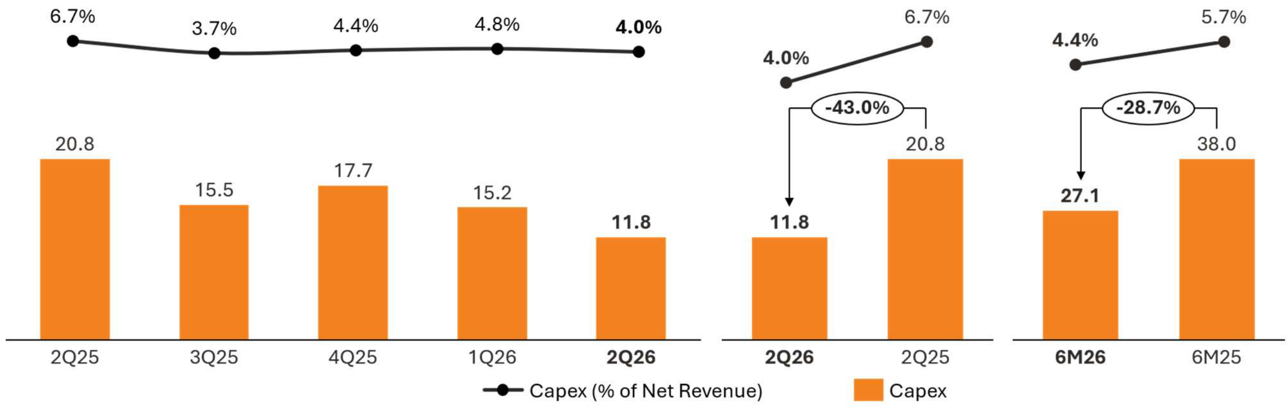
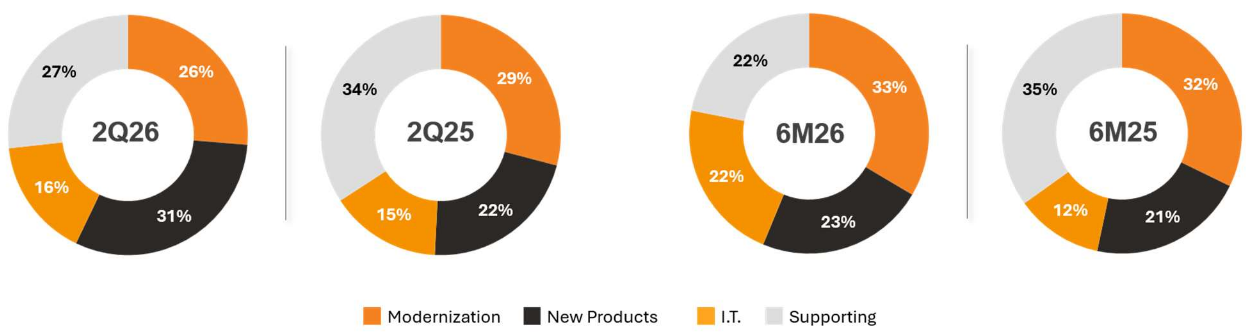


Figure 8 | **Capex Distribution**



In 2Q26, investments totaled R$11.8 million, or 4.0% of net revenues, down 43.0% compared to 2Q25. In the 1st half of 2026, the Company allocated R$27.1 million to CAPEX, a decrease of 28.7% against the same period in 2025, reflecting greater discipline in capital allocation, without compromising strategic initiatives aimed at operational expansion, innovation and modernization of operational and technological infrastructure, strengthening information security.

Modernization (Manufacturing Capacity)

Investments aimed at expanding manufacturing capacity decreased 48% in 2Q26 compared to 2Q25, representing 26% of total CAPEX for the quarter. In the 1st half of 2026, the reduction was 25% compared to the same period in 2025, corresponding to 33% of total CAPEX.

In 2Q26, the Company maintained its discipline in capital allocation, concentrating investments on strategic initiatives aimed at modernizing manufacturing capacity. The resources were mainly directed to the adaptation of the industrial complex, complemented by initiatives to modernize the infrastructure and strengthen information security, contributing to gains in operational efficiency, increased productivity and maintenance of long-term competitiveness.

New Products

Investments in new products accounted for 31% of CAPEX in 2Q26, an increase of 8.9 p.p. compared to the same period in 2025. In the 1st half of 2026, these investments corresponded to 23% of total CAPEX, against 22% recorded in the same period of the previous year.

This move reinforces the Company's strategy of continuous investment in new products, whose share in revenues has expanded over the last few years, evidencing the assertiveness of this capital allocation. In the 2nd quarter of 2026, the heat generator and the agroindustrial line stood out, reflecting the advance in the expansion of a higher value-added portfolio.

Information Technology (IT)

Investments in Information Technology in 2Q26 fell 38% compared to 2Q25, representing 16% of the quarter's total CAPEX, compared to 15% in the same period of the previous year. In the 1st half of 2026, investments grew 32% compared to the same period in 2025, representing 22% of total CAPEX, compared to 12% in the 1st half of the previous year.

During the period, investments in Information Technology were allocated to the evolution of technological architecture and digitalization of corporate processes, including the implementation of SAP S/4HANA, the development of commercial management solutions and the strengthening of technology and cybersecurity infrastructure. These initiatives reinforce operational efficiency; expand the analytical capacity and integration between areas; and strengthen governance and process scalability, consolidating a technological base aligned with the Company's long-term strategy.

Sustaining Capex

Investments in sustaining Capex decreased 56% in 2Q26 and 55% in the 1st half compared to the same period in 2025, representing 27% of total CAPEX for the quarter, and 22% for the year.

In 2Q26, the Company maintained a careful allocation of resources in sustaining investments, directing funds to the modernization of industrial facilities, the revitalization of corporate environments at the Panambi unit (RS) and the updating of technological resources. In addition, initiatives were carried out to strengthen information security and the infrastructure to support operations, contributing to the reliability of processes, risk mitigation and operational continuity of the business.

CASH AND CASH EQUIVALENTS, AND INDEBTEDNESS

Table 6 | **Cash and Cash Equivalents, and Indebtedness (R$ millions)**

Indebtedness (R$ MM)	Jun/26		Dec/25		Jun/25	
IFC	31.4		32.2		18.0	
Export Credit Note	-		-		10.8	
CPR - Rural Producer Certificate	95.0		95.0		95.1	
Agribusiness Credit Rights Certificate	15.5		21.1		-	
FINEX	36.4		5.0		4.6	
Short Term	**178.2**	**55%**	**153.3**	**49%**	**128.5**	**40%**
IFC	108.2		121.6		135.0	
Export Credit Note	-		-		10.0	
RPC - Rural Producer Certificate	12.0		12.0		24.0	
Senior Units - FIDC KWI	26.5		28.2		26.0	
Long Term	**146.7**	**45%**	**161.9**	**51%**	**195.0**	**60%**
Total Indebtedness	**325.0**	**100%**	**315.2**	**100%**	**323.5**	**100%**
Cash and Cash Equivalents	354.2		316.4		358.2	
Net Cash	**29.3**		**1.3**		**34.7**	

The Company's **total indebtedness** ended 2Q26 at R$325.0 million, maintaining a diversified structure of financing sources, and in line with its financial strategy. Of this amount, 43.0% refers to financing agreement entered into with the *International Finance Corporation* (IFC); 32.9%, to Financial Rural Product Notes (CPR); 8.2%, to senior shares in FIDC KWI (Credit Rights Investment Fund); 4.8%, to Agribusiness Credit Rights Certificates (CDCA); and 11.2%, to FINEX (export financing line).

The Company renewed the CPR transaction with BBM Bocom, in the amount of R$80 million, with total cost of the CDI + 0.62% p.a., under more favorable conditions. In addition, the CDCA transaction with Safra, in the amount of R$21 million, was settled and replaced by new FINEX transactions with Santander, in the amount of R$30 million, and by CDCA transactions with BV, in the amount of R$15 million, both contracted at a cost of CDI + 0.60% p.a. The swap associated with Procer's FINEX, in the approximate amount of R$5 million, was also renewed with a reduction in the spread. In the period, the amortization of R$13 million of the principal of the debt with the IFC was also made.

These movements contributed to the reduction in the average cost of debt, which went from 16.83% in 1Q26 to 15.77% in 2Q26, reflecting the contracting and renewal of transactions under more competitive conditions. In addition, a more favorable behavior of interest rates throughout the period also contributed to the reduction of the Company's total financial cost.

Regarding the cash position, the settlement of CDCA Safra, in the amount of R$21 million, and the amortization of R$13 million of the principal with the IFC were offset by new funding of R$45 million and operating cash generation. The renewal of the CPR with BBM Bocom and the swap associated with Procer's FINEX allowed the continuity of these transactions without the need for full settlement of their respective principal amounts. As a result, the Company ended the period with a positive net cash position of R$29.3 million, reinforcing its financial flexibility to support operations and perform its growth strategy.

DIVIDENDS AND INTEREST ON EQUITY (IoE)*

Table 7 | **Earnings (R$ millions)**

Cash Basis (R$ MM)	2026	2025	2024	Δ% 2026/2025
Mandatory dividends	-	18.5	27.9	n.a
Interest on Equity (IoE)	-	6.2	29.6	n.a
Interim Dividends	-	43.4	-	n.a
Additional dividends	-	51.5	47.0	n.a
Mid-Year Dividends	-	25.4	44.2	n.a
Gross Total	**-**	**145.0**	**148.7**	**n.a**
Net profit	23.4	156.3	199.2	-85.0%
Payout	**0.0%**	**92.8%**	**74.7%**	**n.a**

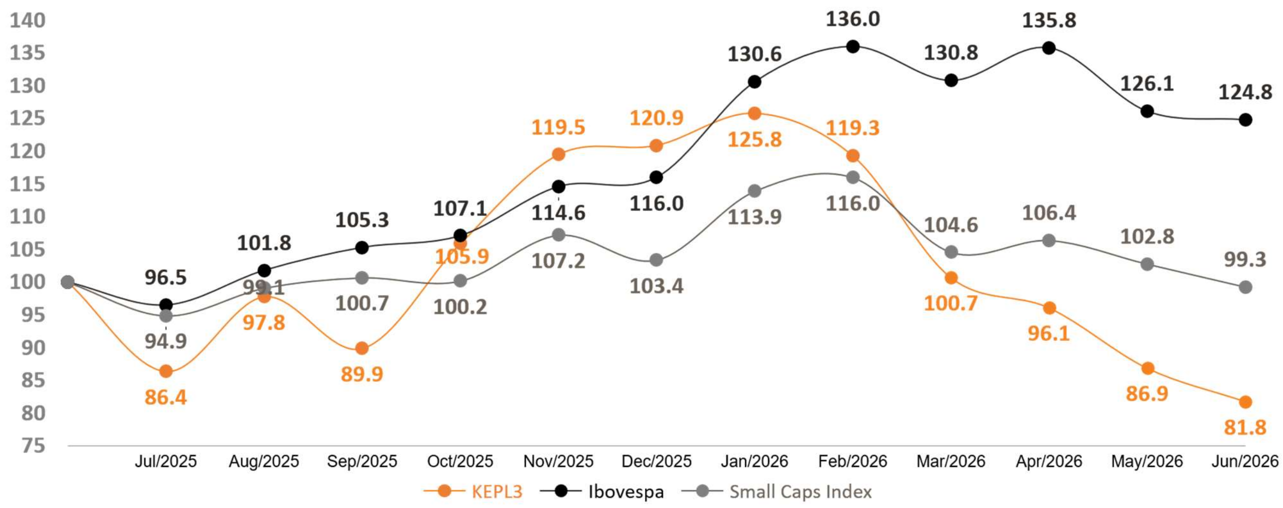
(*) Calculated on a cash basis, considering dividends and interest on equity actually paid each year. ***Note****: In 2026, there was no distribution of dividends or interest on equity until the date of disclosure of this report, due to the advance of R$50 million made in December 2025.*

In December 2025, the Company advanced part of the proceeds originally scheduled for distribution in 2026, in the amount of R$50 million. This decision was associated with changes in the dividend taxation system in Brazil, effective as of 2026, which now provides for the incidence of income tax on the distribution of income under certain conditions. As a result of this advance, there was no distribution of dividends or interest on equity until the date of publication of this report, which is why the column referring to 2026 in the table above does not show distributed amounts.

In this context, the advance sought to optimize shareholder yields from a tax perspective, taking advantage of the system in force at the time. As a result, the payout observed in 2025, calculated on a cash basis, should not be construed as recurring, since it reflects, in part, this one-off effect of anticipation. Thus, as of the date of disclosure of this release, on August 12, 2026, there was no distribution of dividends or interest on equity, due to the advance made in December 2025.

PERFORMANCE OF SHARES

Figure 9 | **Kepler *vs.* the Market | Base 100 | Base date: 06/30/2026**

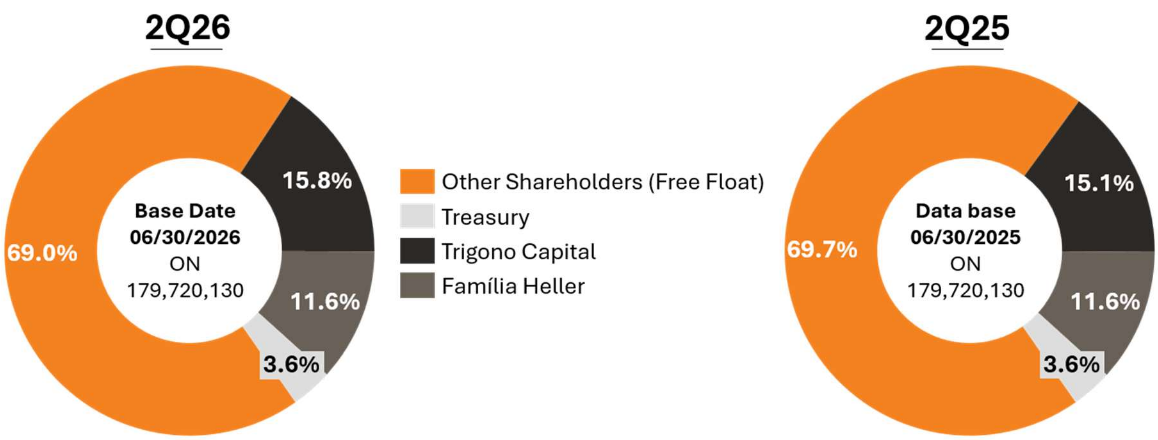


Until June 2026, Kepler Weber's shares (KEPL3) accumulated a retraction of 18.2% in 12 months, a lower performance than the Ibovespa index (+24.8%) and the Small Caps Index (-0.7%). This behavior mainly reflected the still challenging environment for agribusiness, marked by high interest rates, credit restrictions and greater caution by producers in making investments, factors that impacted the Company's level of activity and influenced the perception of investors throughout the period.

At the same time, the liquidity of the Company's shares continued to improve. In 2Q26, average daily trading volume reached R$8.7 million, up 21% compared to 2Q25. In the first half of 2026, average daily trading volume reached R$19.4 million, an increase of 170% compared to the same period of 2025, reflecting higher trading activity in the Company's shares over the period.

OWNERSHIP STRUCTURE

Figure 10 | **Ownership Structure (KEPL3)**



ESG (ENVIRONMENTAL, SOCIAL AND GOVERNANCE)

In 2Q26, Kepler Weber reaffirms its commitment to transparency, corporate governance and sustainability, conducting its operations with ethics, responsibility and integrity. The information presented in this *release* was selected based on criteria of relevance and materiality for the Company, reflecting its continuous effort to communicate clearly and consistently. For detailed historical data on performance and initiatives, please visit: https://ri.kepler.com.br.

GOVERNANCE

Risk Management and Internal Controls

In the 2nd quarter of 2026, Kepler Weber continued to improve its Corporate Risk Management process, reinforcing its integration into the Company's strategy and governance. During the period, the Company made progress in monitoring priority risks, updating monitoring indicators, and maintaining the periodic agenda for reporting and discussing the topic with the Executive Board and the Audit and Risk Committee.

Among the main advances made in the 2nd quarter, the conclusion of the review of the indicators associated with the risk matrix stands out, with the objective of strengthening the monitoring of exposure to risks and expanding support for decision-making. The preparation of the new review cycle of this matrix has also begun, with a structured agenda of interaction with leaders of business areas to reassess the risk scenario, identify potential emerging risks, and validate the adequacy of the classifications currently adopted.

The initiatives developed in the period reinforce the Company's commitment to the continuous evolution of its governance model, fostering greater integration between risk management and the business areas. This process contributes to strengthening a culture of prevention, proactive risk management and the generation of sustainable value, in line with the Company's strategic objectives.

Compliance and Corporate Culture

Continuing to strengthen its governance agenda, Kepler Weber promoted initiatives aimed at developing a culture of integrity, ethics, respect, transparency and data protection, reinforcing awareness actions, and governance and misconduct prevention mechanisms.

The highlights for the period include the realization of **SIPATMA** (Internal Week for the Prevention of Occupational Accidents, Environment and Harassment) + **Compliance**, whose program included actions conducted by the Compliance area, through lectures on diversity, respect and compliance; organizational climate, types of harassment and the importance of management; privacy and data protection; and ethics and care for people, topics that contributed to increasing employees' awareness of expected behaviors, compliance with internal policies, and the promotion of a safe, respectful work environment in line with the Company's values.

The Company has also kept available to its audiences the **Ethics and Privacy Channel**, an independent, secure and confidential tool managed by a third party, intended for receiving complaints, doubts and suggestions, and managed in accordance with internal investigation and governance procedures, ensuring adequate treatment of the manifestations received.

The initiatives developed in the 2nd quarter reinforce the Company's commitment to the consolidation of an organizational culture based on integrity, prevention and shared responsibility, strengthening the effectiveness of the Compliance Program and its adherence to the best corporate governance practices and ESG commitments.

Governance and Foreign Trade Certifications

In June 2026, Kepler Weber achieved two important certifications that reinforce the strength of its governance, regulatory compliance and risk management structure.

The Company was granted the CONFIA certification, a recognition granted by the Brazilian Federal Revenue Service to companies showing a high level of tax and customs compliance, and transparency in the relationship with Tax Authorities and other stakeholders in the adoption of good corporate governance practices. The certification evidences the maturity of the Company's internal controls and commitment to ethical, responsible performance in line with the best corporate governance practices, strengthening the principle of transparency.

In the same period, Kepler Weber also achieved the OEA-C Reference (Authorized Economic Operator in Reference Level Compliance) certification, a program of the Brazilian Federal Revenue Service that recognizes companies with a high degree of tax and customs compliance, solid corporate governance, robust internal processes and a consistent track record of compliance with legal and regulatory obligations relating to foreign trade.

The OEA-C Reference certification places the Company among a select group of organizations recognized for the highest standards of compliance and reliability in their international operations, contributing to greater operational predictability, reduction in regulatory risks and strengthening of the relationship with customs authorities and business partners.

The simultaneous granting of these certifications places Kepler Weber among a select group of companies recognized for high standards of compliance, risk management and corporate governance. In addition to operational and regulatory gains, these recognitions contribute to the reduction of risks, the strengthening of institutional reputation, and the sustainable generation of value for shareholders and other stakeholders.

ESG Commitment

In May 2026, the Company issued its **2024/2025 Sustainability Report**, published on a biennial basis, reinforcing its commitment to transparency and accountability to investors and other stakeholders.

The report was prepared in accordance with the GRI (Global Reporting Initiative) Standards and incorporates the requirements issued by the SASB (Sustainability Accounting Standards Board), based on the sectoral standards for Machinery and Industrial Goods. The document presents the main advances, results and challenges of the Company's ESG agenda in the 2024–2025 biennium.

The Sustainability Report is available on the Company's Investor Relations website: https://ri.kepler.com.br/esg-sustentabilidade/

SOCIAL

Social

Kepler Weber maintains its commitment to social, cultural and human development, recognizing the strategic role of people. At the end of the 2nd quarter of 2026, its staff consisted of more than 1,800 employees, of which 74% were men and 26% women. The same distribution is seen in leadership positions, reinforcing the Company's commitment to promoting diversity, equity and inclusion.

EDGE certification, a new milestone in our journey

The Company was awarded the EDGE Gender certification, one of the main global recognitions in gender equity, diversity and inclusion at the workplace.

In addition, the award gains even more importance, as currently only 10 companies in the country have this certification, and Kepler Weber **is the 1st company with domestic capital in Brazil's industrial sector to get this certification.**

This recognition reinforces the Company's commitment to building an increasingly inclusive, diverse, and equitable environment, aligned with the best global people management practices. The certification considers aspects such as salary equity, gender representation, development policies and practices, and inclusive organizational culture, topics that are part of the Company's continuous evolution journey.

Institutional Recognition

Certified for the sixth consecutive time by Great Place to Work, with an evolution of four points in relation to the previous survey, Kepler Weber was recognized as one of the Best Companies to Work For. The result reflects its continuous commitment to organizational climate and employee experience, reinforcing the Company's position in B3's GPTW Index (IGPTW B3) and its adherence to the best people management and corporate culture practices.

Mental Health

During the period, in partnership with SESI, the Company implemented the Mental Healthcare Desk, a pioneering initiative in Brazil that expands employees' access to specialized psychological care at the workplace.

In the initial stage, 100 employees participated in mental health screening, allowing the identification of priority cases for follow-up. As a result, 25 employees started psychological care, with continuous monitoring carried out by multidisciplinary teams from SESI and under the supervision of Kepler Weber.

The initiative reinforces the Company's actions in promoting health, managing psychosocial risks and valuing human capital.

Social Investment in Communities

In line with its purpose of Caring for Life, the Company maintained, in the 2nd quarter of 2026, a continuous agenda of social investments focused on education, culture, sports and community development. In the period, approximately R$234 thousand was allocated to initiatives developed in the regions where the Company operates.

The investments support long-term projects in Panambi (RS) and Campo Grande (MS), focusing on the development of children and adolescents through education, sports, culture and sustainability. The main actions include the **"Judô para a Vida"** project, which serves about 140 children weekly. In Panambi (RS), the **"Sapatilhas e Laços"** project benefits more than 90 children, promoting inclusion through dance. The **"Semente Mágica"** project has been supported for more than 10 years, serving 139 students from municipal schools, with activities focused on environmental education and sustainability.

This quarter, the "**Semente Mágica**" project also held its traditional annual theatrical presentation in Panambi, bringing together 1,403 spectators and involving 10 educational institutions, expanding the reach of social and environmental awareness actions.

The maintenance of these investments reinforces the commitment to generating shared value, strengthening the communities where we operate and promoting sustainable local development.

ENVIRONMENT

Environment

Environmental Management

Kepler Weber has completed internal audits on the Environmental Management System, with a focus on ISO 14001 certification and environmental legal compliance. The audits did not identify significant deviations, keeping the Company qualified for the recertification process scheduled for the third quarter of 2026.

The Company also continued its environmental management routines at its operating units, maintaining the expected performance indicators and advancing in the performance of the strategic projects defined for the year. As part of the actions to strengthen the environmental culture, awareness initiatives on proper waste management were promoted during SIPATMA + Compliance.

Greenhouse Gas (GHG) Emissions Inventory

The Greenhouse Gas Emissions Inventory was completed for the year 2025, covering the operational units of Panambi (RS) and Campo Grande (MS), in accordance with the guidelines of the Brazilian GHG Protocol Program and ABNT NBR ISO 14064-1.

In order to ensure the reliability, traceability and methodological consistency of the information reported, the inventory was submitted to independent verification by Bureau Veritas. The results are disclosed in the Company's Sustainability Report.

São Paulo, August 12, 2026.

RELATIONSHIP WITH INDEPENDENT AUDITORS

Pursuant to CVM Resolution No. 162, of July 13, 2022, the Company informs that its policy for contracting services not related to independent auditing is based on the principles that preserve the auditor's independence.

In compliance with CVM Resolution No. 162/22, we inform that, in 2026, Ernst & Young Auditores Independentes S.S. Ltda. was hired to perform independent audit services, in the amount of R$437.4 thousand.

Composition of Governance Bodies

BOARD OF DIRECTORS

Luiz Tarquínio Sardinha Ferro
Chairman

Maria Gustava Brochado Heller Britto
Vice-President

Sitting Members

Arthur Heller Britto

Daniel Alves Ferreira

Ricardo Doria Durazzo

Ruy Flaks Schneider

Werner Ferreira dos Santos

Francisco Matturro

FISCAL COUNCIL

Sitting Members

Francisco Eduardo de Queiroz Ferreira

Reginaldo Ferreira Alexandre

Túlia Brugali

Alternate Members

Emílio Otranto Neto

Maria Elvira Lopes Gimenez

Rosângela Costa Süffert

EXECUTIVE BOARD

Bernardo Osborn Gomes Nogueira
Chief Executive Officer

Renato Arroyo Barbeiro
Chief Financial and Investor Relations Officer

Fabiano Schneider
Chief Industrial and Product Officer

Diego Wenningkamp
Chief Projects Implementation and Digital Services Officer

Jean Felizardo de Oliveira
Chief Commercial Officer

Simone dos Santos Lisboa
Chief People & Management Officer

Marcos Henrique Schwarz
Chief Supply Chain Officer

STRATEGY, INVESTMENT AND FINANCE COMMITTEE

Ricardo Doria Durazzo
Coordinator

Members:

Arthur Heller Britto

Luiz Tarquínio Sardinha Ferro

Werner Ferreira dos Santos

AUDIT AND RISK COMMITTEE

Antônio Edson Maciel dos Santos
Coordinator

Members:

Luiz Tarquínio Sardinha Ferro

Valmir Pedro Rossi

PEOPLE, COMPLIANCE AND SUSTAINABILITY COMMITTEE

Members:

Daniel Alves Ferreira

Maria Gustava Brochado Heller Brito

Ruy Flaks Schneider

2Q26 FINANCIAL STATEMENTS
Earnings Videoconference

EARNINGS VIDEOCONFERENCE

On August 13, 2026 (Thursday), Kepler will hold its earnings videoconference in Portuguese, with simultaneous translation into English, at the following time:

- 10:00 a.m. – Brazil Time
- 09:00 a.m. – United States Time

The access link for the Videoconference is available on the Investor Relations website:

[Webinar Registration – Via Zoom]

Speakers:

- **Bernardo Nogueira** | Chief Executive Officer
- **Renato Arroyo** | Chief Financial and IR Officer

Investor Relations Team:

- **Sandra Vieira |** IR Coordinator
- **Rickson Ramalho** | IR Analyst
- **Thalles Morelli** | IR Analyst

Contact: ri.kepler@kepler.com.br

The presentation will also be available on our website, in the Investor Relations (ri.kepler.com.br) area. Please connect approximately 10 minutes before the Videoconference time.

FORWARD-LOOKING STATEMENTS

The statements contained in this report regarding Kepler's business prospects, estimated earnings and the Company's growth potential are mere forecasts and have been based on management's expectations regarding the future of Kepler Weber. These expectations are highly dependent on changes in the business environment, including market conditions, overall economic performance of the country, the industry and international markets, and thus, they are subject to changes. Except as expressly stated in accordance with the applicable regulations, nothing contained in this report should be construed as an estimate, guidance, promise of performance or guarantee of future results. Information regarding the backlog, industry trends, market opportunities or potential operating capacity does not constitute an estimate of revenues, income, EBITDA, cash generation or return to shareholders.

Shape the future with confidence

A free translation from Portuguese into English of Independent Auditor's Report on Individual and Consolidated Financial Statements prepared in Brazilian currency in accordance with the accounting practices adopted in Brazil and with the International Financial Reporting Standards (IFRS), issued by International Accounting Standards Board - IASB (currently referred by the IFRS Foundation as "IFRS standards")

INDEPENDENT AUDITOR'S REVIEW REPORT ON QUARTERLY INFORMATION

The Shareholders, Board of Directors and Officers
Kepler Weber S.A.
São Paulo - SP

Introduction

We have reviewed the individual and consolidated interim financial statements contained in the Quarterly Information Form (ITR) of Kepler Weber S.A. (the "Company") for the quarter ended June 30, 2026, which comprises the statement of financial position as of June 30, 2026 and the related statements of profit or loss, of comprehensive income for the three and six-month period then ended and of changes in equity and of cash flows for the six-month period then ended, including the explanatory notes.

The executive board is responsible for preparation of the individual and consolidated interim financial information in accordance with Accounting Pronouncement CPC 21 (R1) Interim Financial Reporting, and IAS 34 Interim Financial Reporting, issued by the International Accounting Standards Board (IASB), as well as for the fair presentation of this information in conformity with the rules issued by the Brazilian Securities and Exchange Commission (CVM) applicable to the preparation of the Quarterly Information Form (ITR). Our responsibility is to express a conclusion on this interim financial information based on our review.

Scope of review

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

Conclusion on the individual and consolidated interim financial information

Based on our review, nothing has come to our attention that causes us to believe that the accompanying individual and consolidated interim financial information included in the quarterly information referred to above are not prepared, in all material respects, in accordance with CPC 21 (R1) and IAS 34 applicable to the preparation of Quarterly Information Form (ITR), and presented consistently with the rules issued by the Brazilian Securities and Exchange Commission (CVM).

São Paulo, August 12, 2026.

Other matters

Statements of value added

The abovementioned quarterly information includes the individual and consolidated statement of value added (SVA) for the six-month period ended June 30, 2026, prepared under Company's Management responsibility, and presented as supplementary information by IAS 34. These statements have been subject to review procedures performed together with the review of the quarterly information with the objective to conclude whether they are reconciled to the interim financial information and the accounting records, as applicable, and if its format and content are in accordance with the criteria set forth by Accounting Pronouncement CPC 09 Statement of Value Added. Based on our review, nothing has come to our attention that causes us to believe that they were not prepared, in all material respects, consistently with the overall individual and consolidated interim financial information.

Other information accompanying the individual and consolidated interim financial information and the auditor's report

The Company's management is responsible for this other information, which comprises the Management Report.

Our conclusion on the individual and consolidated interim financial information does not cover the Management Report, and we do not express any form of audit conclusion thereon.

In connection with our review of the individual and consolidated interim financial information, our responsibility is to read the Management Report and, in doing so, consider whether that report is materially inconsistent with the individual and consolidated interim financial information or with the knowledge obtained in the review, or otherwise appears to be materially misstated. If, based on the work performed, we conclude that there is a material misstatement in the Management Report, we are required to report that fact. We have nothing to report in this regard.

Porto Alegre, August 12, 2026.

ERNST & YOUNG

Auditores Independentes S/S Ltda.

CRC SP-015199/F

Arthur Ramos Arruda
Accountant CRC RS-096102/O

STATEMENT FROM THE BOARD OF EXECUTIVE OFFICERS ON THE FINANCIAL STATEMENTS

The Company's Board of Executive Officers, persuant to subsection VI of § 1st of Article 27 of CVM Instruction 80/2022, declares that reviewed, discussed and agreed with the individual and consolidated interim financial statements for the period ended on June 30th, 2026, prepared in accordance with the law and the Bylaws, audited by Ernst & Young Auditores Independentes S/S Ltda.

São Paulo, August 12nd, 2026.

BOARD OF EXECUTIVE OFFICERS

Chief Executive Officer
Bernardo Osborn Gomes Nogueira

Chief Financial and Investor Relations Officer

Renato Arroyo Barbeiro

Chief Industrial and Product Officer
Fabiano Schneider

STATEMENT FROM THE BOARD OF EXECUTIVE OFFICERS ON THE REPORT OF THE INDEPENDENT AUDITORS

The Company's Board of Executive Officers, persuant to subsection V of § 1st of Article 27 of CVM Instruction 80/2022, declares that reviewed, discussed and agreed with the opinion expressed in the Independent auditors' report prepared by Ernst & Young Auditores Independentes S/S Ltda., dated August 12nd, 2026, relating to the individual and consolidated Interim Financial Statements for the quarter ended on June 30th, 2026.

São Paulo, August 12nd, 2026.

BOARD OF EXECUTIVE OFFICERS

Chief Executive Officer
Bernardo Osborn Gomes Nogueira

Chief Financial and Investor Relations Officer

Renato Arroyo Barbeiro

Chief Industrial and Product Officer
Fabiano Schneider

São Paulo, August 12, 2026.

INTERIM FINANCIAL STATEMENTS

June 30, 2026 and 2025

WITH INDEPENDENT AUDITOR'S REVIEW REPORT

São Paulo, August 12, 2026

KEPLER WEBER
CONECTANDO GERAÇÕES

INCOME STATEMENTS

Three and six-month periods ended June 30, 2026 and 2025
(In thousands of reais, except earnings per share)

	Note	Parent Company				Consolidated			
		2Q26	6M26	2Q25	6M25	2Q26	6M26	2Q25	6M25
Net operating revenue	7	-	-	-	-	299,071	617,130	311,073	668,303
Cost of sales and services	8	-	-	-	-	(238,429)	(490,180)	(238,690)	(510,792)
Gross profit		**-**	**-**	**-**	**-**	**60,642**	**126,950**	**72,383**	**157,511**
Operating income (expenses)									
Selling expenses	8	-	-	-	-	(22,547)	(46,676)	(24,975)	(50,343)
Impairment losses on financial assets	8	-	-	-	-	659	(57)	(68)	(87)
General and administrative expenses	8	(4,818)	(9,527)	(4,303)	(8,752)	(24,229)	(47,738)	(23,357)	(45,950)
Other operating income (expenses), net	9	5,811	11,880	5,851	13,750	362	5,020	4,761	10,884
Equity accounting	17	5,536	21,124	12,779	37,280	-	-	-	-
Operating profit		**6,529**	**23,477**	**14,327**	**42,278**	**14,887**	**37,499**	**28,744**	**72,015**
Finance costs	10	(394)	(771)	(403)	(690)	(16,910)	(36,079)	(20,929)	(43,152)
Finance income	10	604	2,580	542	944	11,883	32,267	15,384	35,845
Profit before income and social contribution taxes		**6,739**	**25,286**	**14,466**	**42,532**	**9,860**	**33,687**	**23,199**	**64,708**
Current income and social contribution taxes	16	(153)	(1,117)	(208)	(1,525)	(2,851)	(4,780)	(4,264)	(7,932)
Deferred income and social contribution taxes	16	(268)	(723)	138	(1,059)	(691)	(5,461)	(4,539)	(16,828)
Profit for the period		**6,318**	**23,446**	**14,396**	**39,948**	**6,318**	**23,446**	**14,396**	**39,948**
Basic earnings per share (in reais)	11	0.0365	0.1353	0.0831	0.2305	0.0365	0.1353	0.0831	0.2305
Diluted earnings per share (in reais)	11	0.0363	0.1348	0.0829	0.2301	0.0363	0.1348	0.0829	0.2301

The explanatory notes are an integral part of these Parent Company and Consolidated interim financial statements.

STATEMENTS OF COMPREHENSIVE INCOME

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

	Parent Company and Consolidated			
	2Q26	6M26	2Q25	6M25
Profit for the period	6,318	23,446	14,396	39,948
Total comprehensive income for the period	**6,318**	**23,446**	**14,396**	**39,948**

The explanatory notes are an integral part of these Parent Company and Consolidated interim financial statements.

BALANCE SHEETS

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

		Parent Company		Consolidated	
	Note	06/30/2026	12/31/2025	06/30/2026	12/31/2025
Assets					
Current assets					
Cash and cash equivalents	12	11,581	19,376	354,218	316,431
Trade accounts receivable	13	-	-	205,833	258,235
Inventories	14	-	-	288,760	279,302
Taxes recoverable	15	2,119	3,276	93,685	108,389
Other assets	22	6,551	2,700	22,951	25,016
Total current assets		**20,251**	**25,352**	**965,447**	**987,373**
Noncurrent assets					
Long-term receivables					
Trade accounts receivable	13	-	-	32,512	31,695
Taxes recoverable	15	5,722	5,722	15,670	22,100
Deferred taxes	16	14,386	15,109	28,751	34,212
Other assets	22	9	7	10,231	5,115
		20,117	**20,838**	**87,164**	**93,122**
Investments	17	774,467	753,350	316	218
Investment properties	18	27,825	28,665	1,226	1,260
Property, plant and equipment	19	-	-	272,716	277,309
Intangible assets	20	1,280	1,280	140,854	137,317
Right of use	21	344	423	14,033	15,807
		803,916	**783,718**	**429,145**	**431,911**
Total noncurrent assets		**824,033**	**804,556**	**516,309**	**525,033**
Total assets		**844,284**	**829,908**	**1,481,756**	**1,512,406**

The explanatory notes are an integral part of these Parent Company and Consolidated interim financial statements.

São Paulo, August 12, 2026.

BALANCE SHEETS

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

	Note	Parent Company 06/30/2026	Parent Company 12/31/2025	Consolidated 06/30/2026	Consolidated 12/31/2025
Liabilities					
Current liabilities					
Suppliers	23	698	464	109,067	81,948
Loans and financing	24	-	-	178,231	153,288
Social and labor obligations		1,026	2,695	40,943	42,096
Advances from customers		-	-	94,674	166,265
Taxes payable	27	288	310	5,332	2,884
Income and social contribution taxes payable	27	153	321	2,276	2,206
Commissions payable		-	-	10,075	15,737
Interest on equity and dividends payable		-	-	-	2,100
Provision for warranties		-	-	8,701	11,406
Put option	30,2	4,819	4,819	4,819	4,819
Leases	21	167	155	4,819	4,551
Other liabilities	29	2,406	2,200	15,363	17,540
Total current liabilities		**9,557**	**10,964**	**474,300**	**504,840**
Noncurrent liabilities					
Loans and financing	24	-	-	146,723	161,871
Provisions for tax, civil and labor risks	28	108	93	13,582	12,497
Put option	30,2	36,379	43,696	36,379	43,696
Leases	21	230	317	11,617	13,452
Other liabilities	29	341	607	1,486	1,819
Total noncurrent liabilities		**37,058**	**44,713**	**209,787**	**233,335**
Equity					
Capital	31	401,230	344,694	401,230	344,694
Treasury shares	31	(59,350)	(59,084)	(59,350)	(59,084)
Capital reserves	31	9,108	8,926	9,108	8,926
Revaluation reserves	31	158	158	158	158
Equity adjustments	31	20,248	21,050	20,248	21,050
Profit reserves	31	401,951	458,487	401,951	458,487
Retained earnings for the period		24,324	-	24,324	-
Total equity		**797,669**	**774,231**	**797,669**	**774,231**
Total liabilities and equity		**844,284**	**829,908**	**1,481,756**	**1,512,406**

The explanatory notes are an integral part of these Parent Company and Consolidated interim financial statements.

KEPLERWEBER
CONECTANDO GERAÇÕES

STATEMENTS OF CHANGES IN EQUITY

Six-month periods ended June 30, 2026 and 2025

(In thousands of reais)

			Capital reserves				Profit reserves						
	Capital	Treasury shares	Tax incentives	Fair value of restricted share plan	Revaluation reserve	Equity adjustments	Legal reserve	Tax incentives	Investments and working capital	Transactions with shareholders - Procer	Proposed additional dividend	Retained earnings/ accumulated losses	Total
Balances at December 31, 2024	**344,694**	**(58,748)**	**617**	**7,462**	**158**	**22,675**	**51,159**	**57,257**	**273,960**	**(9,957)**	**51,504**	**-**	**740,781**
Treasury shares	-	(923)	-	-	-	-	-	-	-	-	-	-	(923)
Transfer of shares	-	587	-	(587)	-	-	-	-	-	-	-	-	-
Fair value of restricted share plan	-	-	-	554	-	-	-	-	-	-	-	-	554
Realization of deemed cost due to depreciation	-	-	-	-	-	(1,237)	-	-	-	-	-	1,237	-
Taxes on realization of deemed cost	-	-	-	-	-	420	-	-	-	-	-	(420)	-
Additional dividends 2024	-	-	-	-	-	-	-	-	-	-	(51,504)	-	(51,504)
Unclaimed dividends	-	-	-	-	-	-	-	-	-	-	-	27	27
Profit for the period	-	-	-	-	-	-	-	-	-	-	-	39,948	39,948
Balances at June 30, 2025	**344,694**	**(59,084)**	**617**	**7,429**	**158**	**21,858**	**51,159**	**57,257**	**273,960**	**(9,957)**	**-**	**40,792**	**728,883**
Balances at December 31, 2025	**344,694**	**(59,084)**	**617**	**8,309**	**158**	**21,050**	**58,972**	**57,257**	**349,226**	**(6,968)**	**-**	**-**	**774,231**
Capital increase	56,536	-	-	-	-	-	-	-	(56,536)	-	-	-	-
Treasury shares	-	(967)	-	-	-	-	-	-	-	-	-	-	(967)
Transfer of shares	-	701	-	(701)	-	-	-	-	-	-	-	-	-
Fair value of restricted share plan	-	-	-	883	-	-	-	-	-	-	-	-	883
Realization of deemed cost due to depreciation	-	-	-	-	-	(1,215)	-	-	-	-	-	1,215	-
Taxes on realization of deemed cost	-	-	-	-	-	413	-	-	-	-	-	(413)	-
Unclaimed dividends	-	-	-	-	-	-	-	-	-	-	-	76	76
Profit for the period	-	-	-	-	-	-	-	-	-	-	-	23,446	23,446
Balances at June 30, 2026	**401,230**	**(59,350)**	**617**	**8,491**	**158**	**20,248**	**58,972**	**57,257**	**292,690**	**(6,968)**	**-**	**24,324**	**797,669**

The explanatory notes are an integral part of these Parent Company and Consolidated interim financial statements.

STATEMENTS OF CASH FLOWS - INDIRECT METHOD

Periods ended June 30, 2026 and 2025

(In thousands of reais)

	Parent Company		Consolidated	
	6M26	6M25	6M26	6M25
Cash flows from operating activities				
Profit before income and social contribution taxes	**25,286**	**42,532**	**33,687**	**64,708**
Adjustments:				
Depreciation and amortization	919	924	22,078	18,821
Provisions for tax, civil and labor risks	15	74	1,112	313
Provisions for inventories	-	-	(1,210)	3,534
Provisions for warranties	-	-	(2,705)	(15,621)
Impairment losses on financial assets	-	-	57	87
Other provisions	(326)	100	(284)	(2,578)
Cost of PPE/intangible assets written off	-		528	1,122
Finance income (costs)	(238)	(613)	15,047	9,919
Financing structuring expenses	-	-	263	56
Interest incurred on leases	33	43	1,265	1,525
Equity accounting	(21,124)	(37,280)	-	-
	4,565	**5,780**	**69,838**	**81,886**
Changes in assets and liabilities				
Trade accounts receivable	-	-	51,528	23,849
Inventories	-	-	(8,248)	(34,317)
Taxes recoverable	1,157	2,204	21,134	3,697
Other assets	(3,608)	22,812	3,671	17,201
Suppliers	310	216	27,195	(1,454)
Senior shares - FIDC KWI	-	-	(1,727)	1,794
Social and labor obligations	(1,669)	(2,456)	(1,153)	(9,631)
Taxes payable	(22)	-	1,842	(2,957)
Advances from customers	-	-	(71,591)	(7,626)
Other liabilities	1,149	314	(6,854)	(7,049)
Cash flows from (used in) operating activities	**1,882**	**28,870**	**85,635**	**65,393**
Interest paid on loans, financing and intercompany loans	-	-	(22,656)	(21,394)
Income and social contribution taxes paid	(1,285)	(1,375)	(4,104)	(9,473)
Net cash flows from (used in) operating activities	**597**	**27,495**	**58,875**	**34,526**
Cash flows from investing activities				
Acquisition of PPE and intangible assets	-	-	(19,007)	(34,446)
Short-term investments not immediately redeemable	-	-	-	31,683
Dividends and IOE received	-	46,964	-	-
Net cash flows from (used in) investing activities	**-**	**46,964**	**(19,007)**	**(2,763)**
Cash flows from financing activities				
Treasury shares	(967)	(923)	(967)	(923)
Repayment of loans and financing	-	-	(118,136)	(70,000)
Loans and financing raised	-	-	130,000	84,500
Dividends and IOE paid	-	(70,000)	(2,100)	(73,384)
Lease consideration	(108)	(108)	(3,561)	(3,534)
Put option	(7,317)	-	(7,317)	-
Net cash flows from (used in) financing activities	**(8,392)**	**(71,031)**	**(2,081)**	**(63,341)**
Increase/(decrease) in cash and cash equivalents	**(7,795)**	**3,428**	**37,787**	**(31,578)**
Statement of increase (decrease) in cash and cash equivalents	**(7,795)**	**3,428**	**37,787**	**(31,578)**
At beginning of period	19,376	12,248	316,431	389,817
At end of period	11,581	15,676	354,218	358,239

The explanatory notes are an integral part of these Parent Company and Consolidated interim financial statements.

STATEMENTS OF VALUE ADDED

Periods ended June 30, 2026 and 2025

(In thousands of reais)

	Parent Company		Consolidated	
	6M26	6M25	6M26	6M25
Revenues				
Sales of goods, products and services	-	-	722,362	780,798
Impairment losses on financial assets	-	-	(57)	(87)
	-	**-**	**722,305**	**780,711**
Bought-in inputs				
Cost of products, goods and services sold	-	-	(452,223)	(471,164)
Materials, energy, third-party services and other	(3,787)	(1,861)	(91,777)	(100,332)
	(3,787)	**(1,861)**	**(544,000)**	**(571,496)**
Gross value added	**(3,787)**	**(1,861)**	**178,305**	**209,215**
Depreciation and amortization	**(919)**	**(924)**	**(22,078)**	**(18,821)**
Net value added produced by the Company	**(4,706)**	**(2,785)**	**156,227**	**190,394**
Value added received in transfer	**37,738**	**52,364**	**32,922**	**23,116**
Equity accounting	21,124	37,280	-	-
Finance income	1,068	790	20,747	21,983
Foreign exchange/monetary gains	1,512	154	11,520	13,862
Deferred income and social contribution taxes	(723)	(1,059)	(5,461)	(16,828)
Rental and royalties	14,646	15,199	-	-
Other	111	-	6,116	4,099
Total value added to be distributed	**33,032**	**49,579**	**189,149**	**213,510**
Distribution of value added	**33,032**	**49,579**	**189,149**	**213,510**
Personnel	**4,245**	**4,032**	**107,350**	**104,194**
Salaries	218	171	79,773	76,785
Benefits	135	160	13,017	13,569
Unemployment Compensation Fund (FGTS)	-	-	5,910	5,904
Management fees	3,807	3,701	3,807	3,701
Other	85	-	4,843	4,235
Severance pay	*-*	*-*	*2,091*	*709*
Other personnel expenses	*85*	*-*	*2,752*	*3,526*
Taxes	**4,263**	**4,863**	**1,377**	**958**
Federal	4,173	4,748	12,509	12,479
State	-	-	(11,885)	(12,428)
Local	90	115	753	907
Debt remuneration	**1,078**	**736**	**56,976**	**68,410**
Interest and other finance charges	202	73	27,572	26,461
Rent	136	91	5,315	4,899
Commissions	-	-	15,846	21,190
Foreign exchange losses	2	1	6,130	15,006
Other third-party expenses	738	571	2,113	854
Equity remuneration	**23,446**	**39,948**	**23,446**	**39,948**
Profit for the year	**23,446**	**39,948**	**23,446**	**39,948**

The explanatory notes are an integral part of these Parent Company and Consolidated interim financial statements.

NOTES TO THE PARENT COMPANY AND CONSOLIDATED INTERIM FINANCIAL STATEMENTS
(In thousands of reais, unless otherwise stated)

1. OPERATIONS

Kepler Weber S.A. ("Parent Company" or "KWSA") is a publicly-held corporation headquartered in the city and state of São Paulo, Brazil, and listed on the "Novo Mercado" segment (highest level of Governance) of B3 S.A. Brasil, Bolsa, Balcão ("B3") under ticker "KEPL3" since December 15, 1980.

KWSA and its direct and indirect subsidiaries, individually or jointly (the “Company” or “Consolidated”), are the market leaders in storage equipment and post-harvest grain solutions in Latin America, in the operating activities of production of grain storage and preservation systems (silos, dryers, cleaning machines and their components), industrial equipment, and port terminals. It also offers spare parts and technical assistance services, technical engineering services, data processing, grain temperature and moisture monitoring services in the processing and storage process, as well import and export of raw materials, finished and semi-finished goods, including under the terms of the export trading company legislation, technical services relating to foreign trade and promotion of Brazilian products in the foreign market.

2. BASIS OF CONSOLIDATION

The consolidated financial statements include the following companies, all of which are headquartered in Brazil and have the Brazilian real as functional currency:

	% Direct and indirect equity interest	
	06/30/2026	12/31/2025
Direct subsidiaries		
Kepler Weber Industrial S.A. ("KWI")	100%	100%
Procer Automação S.A. ("Procer")	100%	100%
Special Purpose Entity (SPE) – indirect subsidiary		
Kepler Weber FIAGRO-Direitos Creditórios ("FIDC KWI")	41.4%	39.9%

The subsidiaries’ financial statements are included in the consolidated financial statements from the date on which control commences until the date it ceases to exist. In preparing these financial statements, the financial statements of the subsidiaries closed on the same reporting date were used, whose financial information is recognized using the equity method.

The subsidiaries’ accounting policies are aligned with the policies adopted by the Parent Company.

The Company consolidates the financial statements of FIDC KWI, in accordance with CPC 36 (R3) / *IFRS 10* - Consolidated financial statements, since the activities are conducted for the most part based on the operational needs of subsidiary KWI, which is exposed to most of the risks and rewards related to the fund through the ownership of all junior subordinated shares, which will be subordinated to senior shares and mezzanine subordinated shares for the purposes of amortization, redemption, and distribution of the fund’s earnings, and may only be redeemed after the total redemption by the other shareholders. In the process of consolidating FIDC KWI, assets and liabilities, and gains and losses from transactions between the Company and FIDC KWI were eliminated. The amount of senior shares represents the obligations to the other shareholders of the fund and is recorded under “Loans and Financing” in the consolidated financial statements.

Transactions eliminated on consolidation

Intercompany balances and transactions, and any revenues or expenses derived from intercompany transactions are eliminated upon preparation of the consolidated financial statements. Unrealized gains arising from transactions with investees accounted for under the equity method are eliminated against the investment, proportionally to the interest held in the investee.

Unrealized losses are eliminated similarly to unrealized gains, but only to the extent that there is no evidence of impairment loss.

3. BASIS OF PREPARATION AND PRESENTATION OF THE FINANCIAL STATEMENTS

The Parent Company and consolidated interim financial statements were prepared in accordance with CPC 21 (R1) - Interim Financial Reporting, issued by the Brazilian Financial Accounting Standards Board (CPC), and in accordance with IAS 34 - Interim Financial Reporting, issued by the International Accounting Standards Board (IASB), having been analyzed by the Audit and Risk Committee on August 10, 2026, analyzed by the Supervisory Board and approved by the Board of Directors on August 12, 2026, for publication on the same date.

The Parent Company and consolidated interim financial statements have been prepared to update users on the material information presented in the period and should be analyzed together with the Parent Company and consolidated interim financial statements for the year ended December 31, 2025. In order to disclose only material information or information that has changed significantly in relation to the last annual financial statements, the explanatory notes listed below have not been fully disclosed or are not at the same level of detail as the notes included in the annual financial statements:

Description	Note
Net revenue	7
Cash, cash equivalents, and marketable securities	12
Trade accounts receivable	13
Inventories	14
Income and social contribution taxes	16
Investments	17
Investment properties	18
Property, plant and equipment	19
Intangible assets	20
Right of use and leases	21
Asset impairment test	22
Suppliers	24
Share-based payment agreement	26
Provisions for tax, civil and labor contingencies	29
Financial instruments	31
Insurance coverage	34

3.1 Statement of relevance

All relevant information specific to the financial statements, and only such information, is disclosed, and corresponds to the information used to manage the Company’s operations, in compliance with Accounting Guidance OCPC 07- Presentation and Disclosure in General Purpose Financial Statements.

3.2 Basis of measurement

The Parent Company and consolidated interim financial statements have been prepared on a historical cost basis, except for certain financial instruments that have been measured at fair value, when required by the standard, and in the initial recognition of a business combination and in the initial recognition and subsequent measurement of the seller’s put option.

3.3 Functional currency, presentation currency, and foreign currency transactions and balances

The Parent Company and consolidated interim financial statements are presented in Brazilian reais (R$), which is the Parent Company's and subsidiaries' functional currency. Foreign currency transactions are translated into the functional currency using the exchange rates prevailing on the transaction dates. Balances of the statement of financial position accounts stated in foreign currency are translated at the exchange rate prevailing on the statement of financial position date. Exchange gains and losses resulting from the settlement of such transactions and from the translation of monetary assets and liabilities denominated in foreign currency are recognized in profit or loss for the year.

3.4 Significant accounting judgments, estimates and assumptions

In preparing the Parent Company and consolidated interim financial statements, management uses judgments, estimates and assumptions that affect the application of accounting policies and reported asset, liability, revenue and expense amounts. Actual results could differ from these estimates, which are revised on an ongoing basis and recognized prospectively. The Company understands that these uncertainties are included in the following explanatory notes:

Estimates	Note
Impairment losses on financial assets	13
Provision for inventory losses	14
Recognition and realization of deferred tax assets	16
Investment properties	18
Property, plant and equipment	19
Intangible assets	20
Right of use and leases	21
Share-based payment agreements	25
Provisions for tax, civil and labor contingencies	38
Determination of fair values of derivative financial instruments	30
Put option	30,2

3.5 Seasonality

Financial information is subject to seasonal variations arising from the harvest period, directly influencing sales and consequently revenue at the different times of the year, which occur mainly in the Farms and Agribusiness segments. In the Ports and Terminals segments, seasonality is not well defined. Moreover, climate factors and financial market constraints could change the need for working capital over the period, as well as directly impact current inventory levels, customer advances, loans, suppliers, and sales volume.

3.6 New standards and interpretations not yet effective

The Company intends to adopt the new standards below when they become effective, if applicable.

Standard	Beginning of effectiveness	Impacts
IFRS S1 and IFRS S2 – General requirements for disclosure of sustainability-related financial information and climate-related disclosures	January 1, 2026	Under review
IFRS 18 - Presentation and Disclosure of Financial Statements	January 1, 2027	Under review

4 KEPLER WEBER FIAGRO-DIREITOS CREDITÓRIOS ("FIDC KWI")

FIDC KWI began operating in January 2023 and its business purpose defined in the regulation is to foster investment in fixed capital and promote the access of small and medium-sized companies and agricultural producers to capital resources, in order to increase the competitiveness of the Brazilian agribusiness industry.

It was organized as a closed-end fund, governed by Law No. 8668 of June 25, 1993, as amended by Law No. 14130 of March 29, 2021, by CVM Rule No. 39, by CVM Ruling No. 175, by the Regulations and by other applicable legal and regulatory provisions, for the specific purpose of granting financing with charges to the Company's customers. FIDC KWI has an indefinite operational life. The equity structure of FIDC KWI is as follows:

Shares	% of equity of FIDC	Number (in thousands)	06/30/2026	12/31/2025
Senior – BNDES	58.6%	27	26,504	28,231
Junior subordinated - KWI	41.4%	19	18,742	18,773
		46	**45,246**	**47,004**

The amount of senior shares represents the obligations to the other shareholders of the fund and is recorded under “Loans and Financing” in the consolidated financial statements.

The statement of financial position of FIDC KWI is consolidated in subsidiary KWI and is broken down as follows:

	06/30/2026	12/31/2025
Assets		
Current assets		
Cash and cash equivalents	8,491	11,538
Trade accounts receivable	15,223	10,132
Taxes recoverable	-	30
Other assets	12	5
Total current assets	**23,726**	**21,705**
Noncurrent assets		
Trade accounts receivable	21,576	25,415
Total noncurrent assets	**21,576**	**25,415**
Total assets	**45,302**	**47,120**
Liabilities		
Current liabilities		
Other liabilities	56	116
Total current liabilities	**56**	**116**
Equity		
Capital	38,500	38,500
Profit reserves	4,704	2,812
Retained earnings for the period	2,042	5,692
Total equity	**45,246**	**47,004**
Total liabilities and equity	**45,302**	**47,120**

5 FINANCIAL RISK MANAGEMENT

The Company engages in transactions involving financial instruments. The Company’s risk management policies and guidelines are established to detect and analyze any risks to which it is exposed, set limits and appropriate risk controls, and also to monitor risks and compliance with these limits. The risk management policies and guidelines are regularly revised to reflect changes in market conditions and in the Company’s activities.

Given its nature and operational structure, the Company is exposed to the following risks arising from the use of financial instruments:

i) Credit risk;
ii) Liquidity risk; and
iii) Market risk.

5.1 Credit risk

Credit risk is the risk that a counterparty will not meet its obligations under a financial instrument or contract, leading to a financial loss. The Company is exposed to credit risk from its operating activities (primarily trade accounts receivable) and from its financing activities, including deposits with banks and financial institutions, foreign exchange transactions and other financial instruments. Credit risk from balances with banks and financial institutions is managed by the Company’s treasury department in accordance with the established policies and guidelines. Investments of surplus funds are made only with financial institutions authorized and approved by the Company’s executive board, within defined credit limits, which are set to minimize the concentration of risks and therefore mitigate financial loss through a counterparty’s potential bankruptcy.

5.1.1 Trade and other receivables

The Company's credit granting policy aims to minimize issues arising from customer defaults through the careful selection of the portfolio. Credit limits are established by the Risk Committee based on internal classification criteria.

To monitor credit risk, customers are grouped according to their credit characteristics, geography, type of industry, maturity and existence of previous financial hardship, and are segregated into individuals, agricultural producers, legal entities, agricultural cooperatives, or trading companies.

The Company basically operates with sales on demand from end customers, under contract, and with partial payments according to the physical events (equipment assembly stage), which may cause an increase in the overdue position that does not necessarily mean default due to lack of financial conditions of the customers. Historically, no significant losses were recognized in trade accounts receivable.

In January 2023, FIDC KWI began its operations, with which customers of the subsidiary KWI carry out financing transactions, transferring the credit risk to the shareholders according to the equity interest held, as detailed in Note 4. Also, part of the sales is carried out through lines of financing entered into by customers with financial institutions, transferring the credit risk to the financial agent.

The Company understands that there is no significant credit risk in relation to transactions classified as other receivables in the financial statements.

5.1.2 Credit risk exposure

The table below summarizes the Company’s exposure to credit risk:

		Parent Company		Consolidated	
	Note	06/30/2026	12/31/2025	06/30/2026	12/31/2025
Cash and cash equivalents	12	11,581	19,376	354,218	316,431
Trade accounts receivable	13	-	-	238,345	289,930
Total		**11,581**	**19,376**	**592,563**	**606,361**

5.2 Liquidity risk

This is the risk that the Company may not have sufficient funds to honor its commitments.

Control over liquidity and cash flow is constantly monitored to ensure that the operational generation of cash and advance funding, when necessary, are in excess of the working capital needs, including compliance with financial obligations, not generating liquidity risks to the Company.

The Company has a financing agreement with IFC, which establishes the covenants presented in the table below.

Covenants – IFC *Financing*		
Current liquidity ratio	Current Assets - Prepaid expenses / Current liabilities	minimum 1.3 times
Forward-looking debt service coverage ratio	Net income + Non-cash items + Short-term payments - Value added capital expenditures - Value added working capital / Short-term scheduled debt payments + debt fees	minimum 1.25 times
Consolidated debt/EBITDA	Consolidated debt / EBITDA	maximum 2.75 times
Liabilities/tangible equity	Liabilities / Tangible equity	maximum 1.6 times

Covenants are measured every quarter based on the Company's financial statements. As of June 30, 2026, up to the date of the issuance of these interim financial statements, the Company was in compliance with these covenants.

The table below summarizes the maturity profile of the Company's financial liabilities as of the date of these consolidated financial statements:

	Parent Company					Consolidated				
	Carrying amount	**Contractual cash flow**	**Within 6 months**	**7 to 12 months**	**Above 1 year**	**Carrying amount**	**Contractual cash flow**	**Within 6 months**	**7 to 12 months**	**Above 1 year**
Loans and financing	-	-	-	-	-	324,954	363,316	47,629	159,981	155,706
Suppliers	698	698	698	-	-	109,067	109,067	109,066	1	-
Leases	397	468	108	108	252	16,436	20,424	3,517	3,372	13,535
Put option	41,198	41,198	-	4,819	36,379	41,198	41,198	-	4,819	36,379
Total financial liabilities	**42,293**	**42,364**	**806**	**4,927**	**36,631**	**491,655**	**534,005**	**160,212**	**168,173**	**205,620**

The Company's contractual cash flows are presented considering the principal amount plus interest incurred up to the date of final settlement of financing, loans and leases, and only the principal amount for the other liabilities.

5.3 Market risk

Market risk is the risk that the fair value of future cash flows of a financial instrument will fluctuate because of changes in market prices, especially the financial risks of fluctuations in exchange rates and interest rates affecting the Company's profit or loss. The objective of market risk management is to manage and control exposures to risks within acceptable parameters, while optimizing return.

5.3.1 Currency risk

The Company operates in the foreign market, and its sales are used as collateral in foreign currency transactions. The Company's profit or loss is susceptible to changes due to the effects of exchange rate volatility on assets and liabilities pegged to foreign currencies, especially the US dollar and Euro.

Currency risk exposure

The tables below summarize the Company's exposure to currency risk as of the date of the financial statements (based on nominal values).

	Consolidated	
Items	**06/30/2026**	**12/31/2025**
Trade accounts receivable	5,258	9,240
Cash and cash equivalents	1,044	10,245
Suppliers	(3,437)	(398)
Commissions to representatives	(911)	(3,166)
Total	**1,954**	**15,921**
Net exposure in thousands of US dollars	**378**	**2,893**

Items	Consolidated 06/30/2026	12/31/2025
Trade accounts receivable	30	32
Suppliers	(500)	(532)
Total	**(470)**	**(500)**
Net exposure in thousands of euros	**(80)**	**(77)**

The following tables show the sensitivity of the Company's pretax income and equity to a possible change in US dollar and euro exchange rates, with all other variables held constant. The Company considers as a possible scenario the market projections and expectations obtained from the Focus report for the US dollar and from bank projections for Euro, for the next disclosure of the exchange rate and for the changes in the respective contracts subject to these risks.

	Consolidated	
	Rate at 06/30/2026	Possible rate
Net financial instruments subject to variation (USD 378)	5.1760	5.1700
Annual financial projection - R$	1,954	1,952
Variation – R$		(2)

	Consolidated	
	Rate at 06/30/2026	Possible rate
Net financial instruments subject to variation (EUR 80)	5.9106	5.9450
Annual financial projection - R$	(470)	(473)
Variation – R$		(3)

The following exchange rates obtained from the Central Bank of Brazil (BACEN) were applied in the period:

Currency	Average rate		Spot rate at reporting date	
	06/30/2026	12/31/2025	06/30/2026	12/31/2025
USD	5.1537	5.5855	5.1760	5.5024
EUR	6.0107	6.3095	5.9106	6.4692

5.3.2 Interest rate risk

Interest rate risk is the risk that the fair value of future cash flows of a financial instrument will fluctuate because of changes in market interest rates. Short-term investment yield is affected by the CDI interest rate, while finance costs from loans and financing and hedging transactions through the Company's swap instrument are affected by the CDI interest rate plus fixed rates.

Profile: As of the financial statements date, the profile of CDI interest-bearing financial instruments is as follows:

Carrying amount	Parent Company 06/30/2026	12/31/2025
Instruments subject to variable rates		
Financial assets	**11,508**	**19,357**
Highly liquid marketable securities	11,508	19,357
Net financial assets and liabilities	**11,508**	**19,357**

Carrying amount	Consolidated 06/30/2026	12/31/2025
Instruments subject to variable rates		
Financial assets	**351,924**	**303,984**
Highly liquid marketable securities	351,924	303,984
Financial liabilities	**(324,954)**	**(315,159)**
IFC	(139,601)	(153,871)
Rural Product Bill (CPR Bocom)	(82,550)	(82,737)
Agribusiness Receivables Certificate (CDCA BV)	(15,460)	-
Agribusiness Receivables Certificate (CDCA Safra)	-	(21,079)
Senior shares - FIDC KWI	(26,504)	(28,231)
Rural Product Bill (CPR)	(23,915)	(25,424)
Swap CPR	(513)	1,178
FINEX	(30,489)	(4,810)
Swap FINEX	(632)	(185)
FINEX Procer	(5,378)	-
Swap – FINEX – *Procer*	88	-
Net financial assets and liabilities	**26,970**	**(11,175)**

Trade accounts receivable and payable balances are not subject to interest adjustment.

Cash flow sensitivity analysis for variable rate instruments

For the balances of highly liquid marketable securities and marketable securities not immediately redeemable, as well as for loans and financing and hedging transactions through swap instruments, subject to variations in the CDI rate, management considered the market projections and expectations for the next disclosure of the CDI rate as a possible scenario.

	Parent Company	
	Annual revenue on index 06/30/2026	Possible rate
Net financial assets and liabilities subject to CDI variation: R$11,508	14.15%	13.92%
Annual projection on financial assets	1,628	1,602
Variation		(26)

	Consolidated	
	Annual revenue on index 06/30/2026	Possible rate
Net financial assets and liabilities subject to CDI variation: R$26,970	14.15%	13.92%
Annual projection on financial assets	3,816	3,754
Variation		(62)

5.3.3 Derivatives

The Company has a market risk mitigation policy so as to avoid exposure to changes in amounts, operating with instruments that allow risk control. Swap contracts are used as hedging instruments for exposure to foreign exchange and interest rate volatilities. The Company does not invest in derivatives or any other risky financial instruments for speculative purposes. The Company does not apply hedge accounting.

The table below details the swap transactions as of the date of the financial statements:

Instrument	Maturity	Notional value	Long position	Short position	Receivables/(payables) 06/30/2026	12/31/2025
FX swap						
Rural Product Notes (CPR)	Dec/27	USD 11,510	CDI + 2.48% p.a.	USD + 6.92% p.a.	(513)	1,178
FINEX	Apr/27	USD 5,825	CDI + 0.60% p.a.	USD + 5.22% p.a.	(632)	-
FINEX Procer	May/27	USD 1,020	CDI + 0.95% p.a.	USD + 6.31% p.a.	88	(185)
Total consolidated					**(1,057)**	**993**

5.4 Capital structure

The main objective of the Company's capital management is to ensure a strong credit rating with financial institutions and an optimal capital ratio, thus supporting business and maximizing shareholder value.

To mitigate liquidity risks and optimize the weighted average cost of capital, the Company constantly monitors its debt levels based on market patterns.

The Company's net debt for the adjusted capital ratio is presented below:

	Consolidated	
	06/30/2026	12/31/2025
Loans and financing	324,954	315,159
Cash and cash equivalents	(354,218)	(316,431)
Positive net cash position (A) (*)	**(29,264)**	**(1,272)**
Total equity (B)	**797,669**	**774,231**
Positive net cash position/equity ratio (A/B)	**4%**	**-**

(*) The Company has cash and cash equivalents and marketable securities in excess of gross debt.

6 SEGMENT INFORMATION

The Company has five reportable business segments that require different operating strategies:

Farms: This system has a complex structure, which involves the different stages of the storage process in order to maintain all the characteristics of the grain, both in terms of sanitary and quality preservation. This segment includes storage silos, cleaning machines, dryers and conveyors, and focuses on agricultural producers of all sizes.

Agroindustry: Business unit focused on serving cooperatives, grain merchants and *trading companies*, which offers complete and customized solutions for agribusiness and ethanol plants with the objective of providing the best cost-benefit.

Ports and Terminals: This segment includes equipment that involves advanced engineering projects and significant structural calculations to support an uninterrupted operation throughout the year and, in addition, the sea and inland ports, multimodal transshipment stations, sugar terminals, ports and terminals, floating industry and processing of grains and solid bulk in general operate with flows of up to 3 thousand tons and capacity of up to 30 thousand tons. This requires such structures to be more robust than the silos used on rural properties.

Replacement and Services: The replacement and Services segment has nine strategically located Distribution Centers (states of Bahia, Pará, Tocantins, Mato Grosso, Mato Grosso do Sul, Goiás, Paraná and Rio Grande do Sul), which offer safety and agility in equipment maintenance, with parts ready for delivery at factory prices. Since the acquisition of Procer, the related services and products have become part of this segment.

International Business: includes all the lines of the segments reported above, but with a focus on the foreign market. This segment has a consolidated brand that has been operating in Latin America for more than 50 years and strategically participates in specific business in other markets.

6.1 Operating income per segment

Management separately monitors operating income (loss) of the business segments to make decisions on fund allocation and evaluate performance. The performance of the segments is presented based on gross profit. Operating expenses, net finance income and costs, and income taxes are administered at the consolidated level and are not allocated to the operating segments.

	Consolidated											
	Farms		Agroindustry		International Business		Ports and Terminals		Replacement and Services		Total	
	2Q26	2Q25	2Q26	2Q25	2Q26	2Q25	2Q26	2Q25	2Q26	2Q25	2Q26	2Q25
Net revenue	83,139	95,837	126,453	107,245	16,574	30,847	7,327	14,698	65,578	62,446	299,071	311,073
Cost of sales and services	(69,769)	(76,783)	(103,839)	(86,172)	(12,960)	(23,838)	(6,097)	(9,347)	(45,764)	(42,550)	(238,429)	(238,690)
Gross profit	**13,370**	**19,054**	**22,614**	**21,073**	**3,614**	**7,009**	**1,230**	**5,351**	**19,814**	**19,896**	**60,642**	**72,383**
Operating expenses (*SG&A*)											(46,117)	(48,400)
Other operating income (expenses), net											362	4,761
Net finance income (costs)											(5,027)	(5,545)
Income before income taxes											**9,860**	**23,199**

	Consolidated											
	Farms		Agroindustry		International Business		Ports and Terminals		Replacement and Services		Total	
	6M26	6M25	6M26	6M25	6M26	6M25	6M26	6M25	6M26	6M25	6M26	6M25
Net revenue	169,815	227,497	231,517	208,042	76,796	71,799	12,181	25,299	126,821	135,666	617,130	668,303
Cost of sales and services	(140,448)	(180,224)	(192,060)	(170,012)	(62,860)	(52,936)	(10,667)	(16,631)	(84,145)	(90,989)	(490,180)	(510,792)
Gross profit	**29,367**	**47,273**	**39,457**	**38,030**	**13,936**	**18,863**	**1,514**	**8,668**	**42,676**	**44,677**	**126,950**	**157,511**
Operating expenses (*SG&A*)											(94,471)	(96,380)
Other operating income (expenses), net											5,020	10,884
Net finance income (costs)											(3,812)	(7,307)
Profit before income taxes											**33,687**	**64,708**

Operating assets and liabilities are substantially the same for all segments.

6.2 Geographic information by segment

Net revenues segregated by domestic market and continents are presented below:

	Consolidated											
	Farms		Agroindustry		International Business		Ports and Terminals		Replacement and Services		Total	
	2Q26	2Q25	2Q26	2Q25	2Q26	2Q25	2Q26	2Q25	2Q26	2Q25	2Q26	2Q25
Domestic market	83,139	95,837	126,453	107,245	-	-	7,327	14,698	59,517	58,947	276,436	276,727
Americas	-	-	-	-	16,574	29,342	-	-	5,809	3,478	22,383	32,820
Central America	-	-	-	-	*74*	*2,449*	-	-	*124*	*59*	*198*	*2,508*
South America	-	-	-	-	*16,500*	*26,893*	-	-	*5,685*	*3,419*	*22,185*	*30,312*
Africa	-	-	-	-	-	1,505	-	-	106	21	106	1,526
Asia	-	-	-	-	-	-	-	-	146	-	146	-
Total	**83,139**	**95,837**	**126,453**	**107,245**	**16,574**	**30,847**	**7,327**	**14,698**	**65,578**	**62,446**	**299,071**	**311,073**

	Consolidated											
	Farms		Agroindustry		International Business		Ports and Terminals		Replacement and Services		Total	
	6M26	6M25	6M26	6M25	6M26	6M25	6M26	6M25	6M26	6M25	6M26	6M25
Domestic market	169,815	227,497	231,517	208,042	-	-	12,181	25,299	119,435	127,745	532,948	588,583
Americas	-	-	-	-	76,796	61,969	-	-	7,117	7,868	83,913	69,837
Central America	-	-	-	-	*473*	*5,623*	-	-	*580*	*134*	*1,053*	*5,757*
South America	-	-	-	-	*76,323*	*56,346*	-	-	*6,537*	*7,734*	*82,860*	*64,080*
Africa	-	-	-	-	-	9,830	-	-	123	53	123	9,883
Asia	-	-	-	-	-	-	-	-	146	-	146	-
Total	**169,815**	**227,497**	**231,517**	**208,042**	**76,796**	**71,799**	**12,181**	**25,299**	**126,821**	**135,666**	**617,130**	**668,303**

7 NET REVENUE

7.1 Breakdown of net revenue

	Consolidated			
	2Q26	6M26	2Q25	6M25
Gross revenue	355,648	725,901	364,810	783,253
Sales taxes	(54,471)	(105,232)	(52,505)	(112,495)
Returns and rebates	(2,106)	(3,539)	(1,232)	(2,455)
Total	**299,071**	**617,130**	**311,073**	**668,303**

	Consolidated			
	2Q26	6M26	2Q25	6M25
Sale of products	279,207	586,152	285,274	625,092
Provision of services	19,864	30,978	25,799	43,211
Total	**299,071**	**617,130**	**311,073**	**668,303**

8 EXPENSES BY NATURE

	Parent Company				Consolidated			
	2Q26	6M26	2Q25	6M25	2Q26	6M26	2Q25	6M25
Depreciation and amortization (i)	(458)	(919)	(462)	(924)	(10,274)	(20,573)	(8,437)	(17,300)
Personnel expenses	(3,095)	(6,185)	(2,932)	(5,912)	(55,820)	(109,932)	(57,891)	(112,599)
Raw materials / acquired products	-	-	-	-	(158,116)	(323,657)	(156,980)	(339,506)
Expenses with employee benefits	(91)	(135)	(53)	(160)	(6,313)	(13,017)	(6,756)	(13,569)
Sales commissions	-	-	-	-	(4,878)	(16,229)	(9,374)	(20,636)
Warranties	-	-	-	-	(5,407)	(11,008)	(2,563)	(11,352)
Freight on sales	-	-	-	-	(7,612)	(18,563)	(9,822)	(22,701)
Assembly services	-	-	-	-	(10,891)	(21,205)	(14,981)	(25,813)
Third-party services	(691)	(1,090)	(506)	(964)	(8,231)	(19,961)	(11,169)	(20,654)
Travel and representations	(80)	(159)	(141)	(196)	(3,332)	(6,712)	(3,429)	(6,307)
Leases	(85)	(136)	(35)	(91)	(2,779)	(5,314)	(2,426)	(4,899)
Manufacturing idle time	-	-	-	-	(619)	(619)	-	-
Maintenance of machinery and equipment	-	-	-	-	(3,856)	(8,373)	(4,851)	(9,475)
Production consumables	-	-	-	-	(9,275)	(21,243)	(10,425)	(22,867)
Other expenses	(318)	(903)	(174)	(505)	2,857	11,755	12,014	20,506
Total	**(4,818)**	**(9,527)**	**(4,303)**	**(8,752)**	**(284,546)**	**(584,651)**	**(287,090)**	**(607,172)**
Selling expenses	-	-	-	-	(22,547)	(46,676)	(24,975)	(50,343)
Impairment losses on financial assets	-	-	-	-	659	(57)	(68)	(87)
General and administrative expenses	(4,818)	(9,527)	(4,303)	(8,752)	(24,229)	(47,738)	(23,357)	(45,950)
Cost of sales and services	-	-	-	-	(238,429)	(490,180)	(238,690)	(510,792)
Total	**(4,818)**	**(9,527)**	**(4,303)**	**(8,752)**	**(284,546)**	**(584,651)**	**(287,090)**	**(607,172)**

(i) The amounts contained in this account refer to changes in depreciation/amortization of the groups of rights of use, investment properties, PPE and intangible assets.

9 OTHER OPERATING INCOME (EXPENSES), NET

	Parent Company				Consolidated			
	2Q26	6M26	2Q25	6M25	2Q26	6M26	2Q25	6M25
Rental – related parties	4,168	8,695	4,045	8,845	-	-	-	-
Royalties – related parties	2,875	5,951	2,969	6,354	-	-	-	-
Depreciation and amortization (surplus value)	-		-	-	(751)	(1,504)	(759)	(1,521)
Government grants	-	-	-	-	9,108	17,132	9,238	18,212
SEPROTUR-FAI contribution	-	-	-	-	(195)	(366)	(168)	(282)
Social investment	-	-	-	-	120	109	-	-
Gain (loss) on disposal of property, plant and equipment	(8)	(8)	-	(12)	(16)	729	-	(1,375)
Estimated losses on property, plant and equipment	-	-	-	-	-	-	-	588
Recovery of sundry expenses	118	131	16	32	2,147	6,949	3,517	5,513
Provision for inventory obsolescence and losses	-	-	-	-	741	(900)	(1,099)	(3,837)
Provision for civil, labor and tax contingencies	(11)	(15)	(71)	(74)	(907)	(1,085)	123	(222)
Miscellaneous court orders	(91)	(114)	-	-	(912)	(1,070)	(640)	(899)
Losses on receipt of trade accounts receivable	-	-	-	-	(11)	(859)	(36)	(468)
PIS/COFINS on other revenues	(652)	(1,355)	(649)	(1,406)	(652)	(1,355)	(649)	(1,406)
Profit sharing program	735	510	(202)	266	(2,672)	(4,172)	(1,199)	1,391
Contractual fines	-	-	-	-	-	-	296	1,034
Kepler contractor development program	-	-	-	-	(425)	(410)	(614)	(741)
Other	(1,323)	(1,915)	(257)	(255)	(5,213)	(8,178)	(3,249)	(5,103)
Total	**5,811**	**11,880**	**5,851**	**13,750**	**362**	**5,020**	**4,761**	**10,884**

10 FINANCE INCOME (COSTS)

	Parent Company				Consolidated			
	2Q26	6M26	2Q25	6M25	2Q26	6M26	2Q25	6M25
Finance income								
Foreign exchange/monetary gains	227	1,512	61	154	1,810	11,520	5,109	13,862
Marketable securities income	596	796	110	175	9,015	12,978	7,259	9,395
Income from interest appropriated	(219)	238	371	613	446	6,826	2,423	11,580
Other finance income	-	34	-	2	612	943	593	1,008
	604	**2,580**	**542**	**944**	**11,883**	**32,267**	**15,384**	**35,845**
Finance costs								
Finance charges paid	-	-	-	-	(2,059)	(3,655)	(1,681)	(2,817)
Expenses with interest appropriated	-	-	-	-	(10,747)	(21,873)	(11,438)	(21,499)
Foreign exchange/monetary losses	(2)	(2)	(1)	(1)	(1,847)	(6,130)	(5,828)	(15,006)
Late-payment interest and contractual IOF	-	(1)	(9)	(12)	(211)	(289)	(145)	(189)
PIS/COFINS on other finance income	(28)	(120)	(25)	(44)	(485)	(1,192)	(446)	(958)
Withholding income tax on foreign operations	(4)	(16)	-	-	(78)	(127)	(114)	(155)
Interest incurred on leases	(16)	(33)	(21)	(43)	(629)	(1,266)	(756)	(1,525)
Other finance costs	(344)	(599)	(347)	(590)	(854)	(1,547)	(521)	(1,003)
	(394)	**(771)**	**(403)**	**(690)**	**(16,910)**	**(36,079)**	**(20,929)**	**(43,152)**
Finance income (costs), net	**210**	**1,809**	**139**	**254**	**(5,027)**	**(3,812)**	**(5,545)**	**(7,307)**

11 EARNINGS PER SHARE

	Parent Company and Consolidated			
	2Q26	6M26	2Q25	6M25
Basic:				
Net income	6,318	23,446	14,396	39,948
Weighted average number of common shares	173,318,607	173,325,192	173,310,939	173,295,697
Basic earnings per common share (R$)	0.0365	0.1353	0.0831	0.2305
Diluted:				
Net income	6,318	23,446	14,396	39,948
Weighted average number of common shares adjusted for dilution effect	174,087,799	173,984,619	173,566,579	173,637,115
Diluted earnings per share (R$)	0.0363	0.1348	0.0829	0.2301

12 CASH AND CASH EQUIVALENTS

12.1 Cash and cash equivalents

	Rate	Parent Company 06/30/2026	Parent Company 12/31/2025	Consolidated 06/30/2026	Consolidated 12/31/2025
Cash and banks		73	19	2,294	12,447
Highly liquid marketable securities		11,508	19,357	351,924	303,984
Sweep account	*2% to 5% of the CDI*	*1*	*1*	*3*	*2*
CDB	*92% to 105% of the CDI*	*11,507*	*19,356*	*343,430*	*292,445*
LFT – FIDC KWI	*100% of the SELIC*	*-*	*-*	*4,734*	*7,450*
Investment funds – FIDC KWI	*(i)*	*-*	*-*	*3,757*	*4,087*
		11,581	**19,376**	**354,218**	**316,431**

(i) Refers to an investment fund that is linked to financial transactions referenced to the variation of the Interbank Deposit Certificate (CDI), with the objective of offering the Company with profitability that follows the variation of the CDI.

As of June 30, 2026, the weighted average of the yield rates on highly liquid marketable securities was 101% of the CDI (101% of the CDI as of December 31, 2025).

13 TRADE ACCOUNTS RECEIVABLE

13.1 Breakdown of trade accounts receivable

	Consolidated 06/30/2026	Consolidated 12/31/2025
Current		
Domestic trade accounts receivable	239,735	288,223
Foreign trade accounts receivable	5,288	9,272
	245,023	**297,495**
Expected credit losses	(6,678)	(7,565)
Total	**238,345**	**289,930**
Current assets	205,833	258,235
Noncurrent assets	32,512	31,695
Total	**238,345**	**289,930**

The aging list of trade accounts receivable is as follows:

	Consolidated 06/30/2026	Consolidated 12/31/2025
Overdue		
Within 30 days	7,150	15,611
31 to 60 days	1,778	5,342
61 to 90 days	3,116	1,401
91 to 120 days	538	2,129
121 to 150 days	4,156	1,278
151 to 180 days	641	409
181 to 365 days	11,566	8,805
More than 365 days	6,820	3,980
	35,765	**38,955**
Percentage of overdue vs. trade accounts receivable	15%	13%
Falling due		
Within 30 days	63,843	93,236
31 to 60 days	33,631	35,157
61 to 90 days	25,486	33,883
91 to 120 days	11,968	25,877
121 to 150 days	10,184	11,217
151 to 180 days	8,235	7,720
181 to 365 days	23,399	19,755
More than 365 days	32,512	31,695
	209,258	**258,540**
Provision for impairment of financial assets	(6,678)	(7,565)
Total, net	**238,345**	**289,930**

The Company periodically evaluates the balances of overdue amounts in order to estimate impairment losses on financial assets and understands that most overdue amounts not covered by a provision are linked to physical events (equipment assembly stage) with no expected future losses. Of the overdue amount, approximately R$10,242 are concentrated in five customers (R$10,863 in five customers as of December 31, 2025).

13.2 Changes in estimated losses

Changes in estimated impairment losses on financial assets are as follows:

	Consolidated	
	06/30/2026	12/31/2025
Opening balance	(7,565)	(2,684)
Additions	(1,985)	(8,298)
Reversals	2,872	3,417
Closing balance	**(6,678)**	**(7,565)**

Estimated impairment losses on financial assets are considered sufficient by management to cover expected losses on realization of receivables, based on analysis of the customer portfolio.

14 INVENTORIES

14.1 Inventory breakdown

	Consolidated	
	06/30/2026	12/31/2025
Finished products	29,383	26,972
Work in process	95,283	86,864
Raw materials	170,347	176,521
Advances to suppliers	4,479	887
Provision for losses due to obsolescence	(10,732)	(11,942)
Total	**288,760**	**279,302**

14.2 Changes in provision for inventory losses

	Consolidated	
	06/30/2026	12/31/2025
Opening balance	(11,942)	(9,793)
Additions	(8,261)	(12,906)
Write-offs	9,471	10,757
Closing balance	**(10,732)**	**(11,942)**

15 TAXES RECOVERABLE

	Parent Company		Consolidated	
	06/30/2026	12/31/2025	06/30/2026	12/31/2025
State VAT (ICMS)	-	-	14,715	17,381
Federal VAT (IPI)	-	-	6,283	5,463
Contribution Taxes on Gross Revenue for Social Integration Program (PIS) and for Social Security Financing (COFINS) recoverable	-	-	287	740
REINTEGRA (tax incentive for exports) – Decree No. 7633/11	-	-	729	649
Withholding Income Tax (IRRF), Corporate Income Tax (IRPJ) and Social Contribution Tax on Net Profit (CSLL)	1,538	3,276	57,017	76,027
Other taxes recoverable	581	-	14,654	8,129
Total current	**2,119**	**3,276**	**93,685**	**108,389**
ICMS	-	-	9,948	16,378
IRRF, IRPJ and CSLL	5,722	5,722	5,722	5,722
Total noncurrent	**5,722**	**5,722**	**15,670**	**22,100**
Total	**7,841**	**8,998**	**109,355**	**130,489**

Agreement TSC 001/22: Subsidiary KWI has been realizing the ICMS credit balance through Agreement TSC 001/22, signed on January 20, 2022 with the state of Rio Grande do Sul, published in the state of Rio Grande do Sul Official Gazette on April 28, 2022 and amended on May 12, 2023, valid for credit transfers until March 31, 2028. The purpose of the agreement is to improve and expand the production infrastructure involving machinery and equipment, with an initial investment of R$65,374, increased to R$70,000 in the amendment, until December 31, 2025 (until December 31, 2025, the Rio Grande do Sul State government has already audited and validated R$59,999 in investments) and, in return, the subsidiary will be authorized to transfer the ICMS credit balance to third parties. The Company expects to realize these ICMS credits within the term of the Agreement, with monthly transfer limited to R$1,200, pursuant to the current legislation. Until June 30, 2026, ICMS credits totaling R$52,800 were realized.

Supplementary Law (LC) No. 160/2017: In August 2025, the Company obtained a final and favorable court decision in case No. 5004256-73.2020.4.04.7105, which addresses the application of Supplementary Law No. 160/2017. Under this decision, the Company's right to exclude from the IRPJ and CSLL tax bases certain tax incentives granted to the Company - classified as investment grants - was recognized, in accordance with the applicable statutory requirements and given the Company's compliance with the conditions set forth in the legislation.

In accordance with Article 30 of Law No. 12973/2014, the accounting recognition of the favorable outcome in this proceeding was carried out based on the criteria applicable to ICMS tax incentives classified as investment grants.

As a result of this decision, tax credits amounting to R$50,116 were recognized in the second half of 2025 (R$27,653 in "Other operating income (expenses), net" (Note 9), R$9,078 recognized as "Foreign exchange/monetary gains" in finance income (costs) (Nota 10) with a corresponding entry in "Taxes recoverable", and R$13,385 under "Deferred income and social contribution taxes" in profit or loss, with a corresponding entry in "Deferred taxes" under assets (Note 16.3).

It should be noted that, pursuant to the applicable legal provisions, the amounts arising from tax benefits must be allocated to the Tax incentive reserve, in order to ensure the appropriate accounting treatment and segregation of the income (loss) derived from such incentives.

16 INCOME AND SOCIAL CONTRIBUTION TAXES

16.1 Reconciliation of effective rate

The reconciliation of income and social contribution taxes (IRPJ and CSLL) calculated by applying the combined tax rates on P&L is shown below:

	Parent Company				Consolidated			
	2Q26	6M26	2Q25	6M25	2Q26	6M26	2Q25	6M25
Profit before IRPJ and CSLL	**6,739**	**25,286**	**14,466**	**42,532**	**9,860**	**33,687**	**23,199**	**64,708**
Combined tax rate	34%	34%	34%	34%	34%	34%	34%	34%
Tax expense at nominal rate	**(2,291)**	**(8,597)**	**(4,919)**	**(14,461)**	**(3,352)**	**(11,454)**	**(7,888)**	**(22,001)**
Permanent (additions) exclusions:								
Equity accounting	1,883	7,183	4,345	12,675	-	-	-	-
Bonuses	-	(351)	-	(720)	-	(351)	-	(720)
Recovery of taxes (i)	513	513	-	-	13	3,042	-	-
Other permanent (additions) exclusions, net	(526)	(588)	504	(78)	(203)	(1,478)	(915)	(2,039)
IRPJ and CSLL in P&L	**(421)**	**(1,840)**	**(70)**	**(2,584)**	**(3,542)**	**(10,241)**	**(8,803)**	**(24,760)**
Current	(153)	(1,117)	(208)	(1,525)	(2,851)	(4,780)	(4,264)	(7,932)
Deferred	(268)	(723)	138	(1,059)	(691)	(5,461)	(4,539)	(16,828)
Effective rate	**6.25%**	**7.28%**	**0.48%**	**6.08%**	**35.92%**	**30.40%**	**37.95%**	**38.26%**

16.2 Deferred income and social contribution taxes

The projections indicate that the tax credit balances accounted for as of June 30, 2026 will be absorbed by taxable profits in an estimated period of 6 years, as follows:

	Parent Company				Consolidated			
Year	IRPJ	CSLL	Total	% - Realization	IRPJ	CSLL	Total	% - Realization
2026	546	197	743	3.28%	561	203	764	1.37%
2027	1,517	546	2,063	9.11%	6,374	2,295	8,669	15.53%
2028	1,813	653	2,466	10.89%	7,478	2,693	10,171	18.22%
2029	2,157	777	2,934	12.96%	8,492	3,057	11,549	20.69%
2030 to 2031	10,618	3,822	14,440	63.76%	18,137	6,529	24,666	44.19%
	16,651	**5,995**	**22,646**	**100.00%**	**41,042**	**14,777**	**55,819**	**100.00%**

Deferred income and social contribution taxes originate as follows:

	Parent Company		Consolidated	
	06/30/2026	12/31/2025	06/30/2026	12/31/2025
Assets				
Income and social contribution tax losses	18,518	19,001	21,761	23,087
Temporary differences	4,128	4,604	34,058	38,640
Impairment losses on financial assets	*-*	*-*	*2,249*	*2,230*
Provision for inventory obsolescence	*-*	*-*	*3,649*	*4,061*
Provision for commissions payable	*-*	*-*	*3,121*	*4,857*
Provision for freight payable	*-*	*-*	*406*	*390*
Provisions for tax, civil and labor contingencies	*37*	*32*	*4,618*	*4,249*
Provision for bonuses and profit sharing	*252*	*776*	*2,071*	*5,085*
Provision for warranties and additional orders	*-*	*-*	*2,958*	*3,878*
Deferral of revenue	*-*	*-*	*4,418*	*3,523*
Provision for variable compensation/share plan	*3,729*	*3,577*	*3,729*	*3,674*
Leases payable	*18*	*16*	*870*	*740*
Other provisions	*92*	*203*	*5,969*	*5,953*
	22,646	**23,605**	**55,819**	**61,727**
Liabilities				
Revaluation reserve to be realized	(81)	(81)	(81)	(81)
Equity adjustments	(7,448)	(7,685)	(9,770)	(10,183)
Depreciation for tax vs. corporate purposes	(478)	(477)	(16,458)	(16,448)
Provision for restatement of put option - Procer	(253)	(253)	(253)	(253)
IRPJ/CSLL on capitalization of interest	-	-	(506)	(550)
	(8,260)	**(8,496)**	**(27,068)**	**(27,515)**
Deferred taxes, net	**14,386**	15,109	**28,751**	34,212

Below is the breakdown and changes in assets and liabilities net of deferred income and social contribution taxes, recognized at statutory rates.

	Parent Company					
	Balance in Dec/2024	Other	Recognized in P&L	Balance in Dec/2025	Recognized in P&L	Balance in June/2026
Assets						
Tax losses	14,949	-	(1,112)	13,837	(355)	13,482
Social contribution tax losses	5,564	-	(400)	5,164	(128)	5,036
Restatement of put option - Procer (i)	2,866	(2,866)	-	-	-	-
Other temporary differences	4,251	-	353	4,604	(476)	4,128
Total noncurrent assets	**27,630**	**(2,866)**	**(1,159)**	**23,605**	**(959)**	**22,646**
Liabilities						
Equity adjustment - useful life vs. tax life variation	(8,716)	-	473	(8,243)	236	(8,007)
Restatement of put option - Procer (i)	-	(253)	-	(253)	-	(253)
Total noncurrent liabilities	**(8,716)**	**(253)**	**473**	**(8,496)**	**236**	**(8,260)**
Net balance	**18,914**	**(3,119)**	**(686)**	**15,109**	**(723)**	**14,386**

	Consolidated					
	Balance in Dec/2024	Other	Recognized in P&L	Balance in Dec/2025	Recognized in P&L	Balance in June/2026
Assets						
Tax losses	14,949	-	1,898	16,847	(970)	15,877
Social contribution tax losses	5,564	-	676	6,240	(356)	5,884
Restatement of put option - Procer (i)	2,866	(2,866)	-	-	-	-
Other temporary differences	47,711	-	(9,071)	38,640	(4,582)	34,058
Total noncurrent assets	**71,090**	**(2,866)**	**(6,497)**	**61,727**	**(5,908)**	**55,819**
Liabilities						
Equity adjustment - useful life vs. tax life variation	(28,731)	-	1,469	(27,262)	447	(26,815)
Restatement of put option - Procer (i)	-	(253)	-	(253)	-	(253)
Total noncurrent liabilities	**(28,731)**	**(253)**	**1,469**	**(27,515)**	**447**	**(27,068)**
Net balance	**42,359**	**(3,119)**	**(5,028)**	**34,212**	**(5,461)**	**28,751**

(i) The put option is remeasured at fair value on each reporting date, and subsequent changes in fair value are recorded in Equity, in accordance with the accounting policy consistently adopted by the Company as per CPC 36 (R3)/*IFRS* 10 – Consolidated Financial Statements, generating a deferred tax asset as a temporary basis.

As of June 30, 2026, the Parent Company recorded income and social contribution tax loss carryforwards to be offset in the amount of R$20,712 (R$20,712 as of December 31, 2025), which were not used as base for recognition of deferred income and social contribution taxes. Tax credits arising from these tax losses will be recognized to the extent that projections indicate that their realization is highly likely in the foreseeable future. As they are not within the foreseeable profit period defined by management, deferred tax assets were not recognized in relation to these items, in the amount of R$7,042 in the Parent Company. Deductible temporary differences and tax loss carryforwards may be carried indefinitely in accordance with current tax legislation.

17 INVESTMENTS (PARENT COMPANY)

17.1 Investment balances

	06/30/2026		12/31/2025	
	Procer	KWI	Procer	KWI
Equity interest	100%	100%	100%	100%
Number of shares	213,376	160,919,458	213,376	160,919,458
Current assets	30,464	923,474	35,609	935,539
Noncurrent assets	27,803	362,699	25,541	370,532
Total assets	**58,267**	**1,286,173**	**61,150**	**1,306,071**
Current liabilities	20,338	451,349	26,473	474,608
Noncurrent liabilities	-	172,731	5	188,614
Total liabilities	**20,338**	**624,080**	**26,478**	**663,222**
Equity	**37,929**	**662,093**	**34,672**	**642,849**
Total liabilities and equity	**58,267**	**1,286,173**	**61,150**	**1,306,071**

	06/30/2026		06/30/2025	
	Procer	KWI	Procer	KWI
Revenues	39,683	588,867	34,756	644,232
Expenses	(36,426)	(569,623)	(34,765)	(605,006)
Profit for the period	3,257	19,244	(9)	39,226

17.2 Changes in investments

	Procer	KWI	Total
Balance at December 31, 2024	**110,927**	**616,261**	**727,188**
Equity accounting (i)	3,799	147,268	**151,067**
Write-off of revaluation surplus items	(13)	-	**(13)**
Distribution of dividends	(1,145)	(64,435)	**(65,580)**
Interest on equity	-	(6,245)	**(6,245)**
Special interim dividends	-	(50,000)	**(50,000)**
Discretionary dividends	(3,067)	-	**(3,067)**
Balance at December 31, 2025	**110,501**	**642,849**	**753,350**
Equity accounting (i)	1,880	19,244	**21,124**
Write-off of revaluation surplus items	(7)	-	**(7)**
Balance at June 30, 2026	**112,374**	**662,093**	**774,467**

i) As of June 30, 2025, equity accounting has the effect of profit on intercompany inventories in the negative amount of R$127 (negative amount of R$461 as of December 31, 2025), and depreciation and amortization of revaluation surplus in the negative amount of R$1,504 (negative amount of R$3,035 as of December 31, 2025), in subsidiary Procer.

18 INVESTMENT PROPERTIES

18.1 Breakdown of investment properties

		Parent Company			
		06/30/2026			12/31/2025
Items	**Weighted average depreciation rate % p.a.**	**Cost**	**Depreciation**	**Net value**	**Net value**
Land	-	11,931	-	11,931	11,931
Buildings and improvements	2%	51,694	(35,803)	15,891	16,731
Facilities	10%	3,855	(3,852)	3	3
		67,480	**(39,655)**	**27,825**	**28,665**

		Consolidated			
		06/30/2026			12/31/2025
Items	**Weighted average depreciation rate % p.a.**	**Cost**	**Depreciation**	**Net value**	**Net value**
Land	-	434	-	434	434
Buildings and improvements	2%	2,464	(1,672)	792	826
		2,898	**(1,672)**	**1,226**	**1,260**

18.2 Changes in the net residual value of investment properties

	Parent Company				
Items	**12/31/2024**	**Depreciation**	**12/31/2025**	**Depreciation**	**06/30/2026**
Land	11,931	-	11,931	-	11,931
Buildings and improvements	18,420	(1,689)	16,731	(840)	15,891
Facilities	4	(1)	3	-	3
	30,355	**(1,690)**	**28,665**	**(840)**	**27,825**

	Consolidated				
Items	**12/31/2024**	**Depreciation**	**12/31/2025**	**Depreciation**	**06/30/2026**
Land	434	-	434	-	434
Buildings and improvements	895	(69)	826	(34)	792
	1,329	**(69)**	**1,260**	**(34)**	**1,226**

19 PROPERTY, PLANT AND EQUIPMENT (PP&E)

19.1 Breakdown of PP&E

		Parent Company			
		06/30/2026			12/31/2025
Items	Weighted average depreciation rate % p.a.	Cost	Depreciation	Net value	Net value
Machinery and equipment	10%	1	(1)	-	-
Furniture and fixtures	10%	240	(240)	-	-
IT equipment	20%	443	(443)	-	-
		684	(684)	-	-

		Consolidated			
		06/30/2026			12/31/2025
Items	Weighted average depreciation rate % p.a.	Cost	Depreciation	Net value	Net value
Land	-	11,772	-	11,772	11,772
Buildings and improvements	4%	109,451	(74,164)	35,287	37,053
Facilities	9%	47,083	(28,582)	18,501	18,882
Machinery and equipment	7%	330,358	(172,990)	157,368	163,334
Furniture and fixtures	10%	10,382	(7,197)	3,185	3,149
Vehicles	20%	297	(296)	1	19
IT equipment	20%	36,293	(19,485)	16,808	18,695
Construction in progress	-	29,691	-	29,691	24,278
Revaluation surplus - PPE	30%	243	(140)	103	127
		575,570	(302,854)	272,716	277,309

19.2 Changes in PP&E

	Consolidated					
Items	12/31/2024	Additions	Provisions/ write-offs	Depreciation	Transfers	12/31/2025
Land	11,772	-	-	-	-	11,772
Buildings and improvements	39,254	187	(218)	(4,101)	1,931	37,053
Facilities	8,815	48	(363)	(1,619)	12,001	18,882
Machinery and equipment	157,276	127	(1,266)	(15,017)	22,214	163,334
Furniture and fixtures	1,826	64	-	(312)	1,571	3,149
Vehicles	31	-	-	(12)	-	19
IT equipment	2,893	272	(1)	(1,520)	17,051	18,695
Construction in progress	37,460	42,016	(397)	-	(54,801)	24,278
Revaluation surplus - PPE	198	-	(13)	(58)	-	127
	259,525	42,714	(2,258)	(22,639)	(33)	277,309

	Consolidated					
Items	12/31/2025	Additions	Provisions/ write-offs	Depreciation	Transfers	06/30/2026
Land	11,772	-	-	-	-	11,772
Buildings and improvements	37,053	16	-	(2,144)	362	35,287
Facilities	18,882	13	-	(1,316)	922	18,501
Machinery and equipment	163,334	84	-	(8,499)	2,449	157,368
Furniture and fixtures	3,149	175	(12)	(225)	98	3,185
Vehicles	19	-	(12)	(6)	-	1
IT equipment	18,695	175	-	(2,297)	235	16,808
Construction in progress	24,278	9,683	(427)	-	(3,843)	29,691
Revaluation surplus - PPE	127	-	(8)	(16)	-	103
	277,309	10,146	(459)	(14,503)	223	272,716

The amounts relating to construction in progress mainly refer to acquisition of the BIOCAV production line, implementation of robotic collaborative welding cells, construction of the infirmary building, and development of prototype cells.

As of June 30, 2026, no indication of impairment was identified for the Company's PP&E items.

20 INTANGIBLE ASSETS

20.1 Breakdown of intangible assets

Items	Amortization rate % p.a.	Parent Company 06/30/2026 Cost	Amortization	Net value	12/31/2025 Net value
Trademarks and patents	-	1,280	-	1,280	1,280
Software and licenses	20%	12	(12)	-	-
		1,292	**(12)**	**1,280**	**1,280**

Items	Amortization rate % p.a.	Consolidated 06/30/2026 Cost	Amortization	Net value	12/31/2025 Net value
Product development	19%	30,608	(15,370)	15,238	15,156
Trademarks and patents	-	5,629	(577)	5,052	5,141
Software and licenses	14%	85,104	(75,321)	9,783	12,009
Intangible assets in progress	-	45,016	-	45,016	38,397
Revaluation surplus of customer portfolio	17%	9,900	(5,516)	4,384	5,233
Goodwill	-	61,381	-	61,381	61,381
		237,638	**(96,784)**	**140,854**	**137,317**

(i) Amortization of “Trademarks and patents” arises from the revaluation surplus identified in the subsidiary Procer.

20.2 Changes in intangible assets

Items	Consolidated 12/31/2024	Additions	Provisions/ write-offs	Amortization	Transfers	12/31/2025
Product development	24,656	7,413	-	(3,376)	(13,537)	15,156
Trademarks and patents	5,318	-	-	(177)	-	5,141
Software and licenses	13,427	385	-	(5,090)	3,287	12,009
Intangible assets in progress	9,721	18,730	(337)	-	10,283	38,397
Revaluation surplus of customer portfolio	6,930	-	-	(1,697)	-	5,233
Goodwill	61,381	-	-	-	-	61,381
	121,433	**26,528**	**(337)**	**(10,340)**	**33**	**137,317**

Items	Consolidated 12/31/2025	Additions	Provisions/ write-offs	Amortization	Transfers	06/30/2026
Product development	15,156	1,907	(41)	(1,831)	47	15,238
Trademarks and patents	5,141	-	-	(89)	-	5,052
Software and licenses	12,009	-	(12)	(2,263)	49	9,783
Intangible assets in progress	38,397	6,954	(16)	-	(319)	45,016
Revaluation surplus of customer portfolio	5,233	-	-	(849)	-	4,384
Goodwill	61,381	-	-	-	-	61,381
	137,317	**8,861**	**(69)**	**(5,032)**	**(223)**	**140,854**

The amounts relating to "intangible assets in progress" correspond mainly to investments in SAP modules, still in the deployment phase, and to development of new products.

As of June 30, 2026, no indication of impairment was identified for the Company’s intangible assets.

21 RIGHT OF USE AND LEASES

21.1 Breakdown of right of use

		Parent Company		Consolidated	
Description	Useful life (years)	06/30/2026	12/31/2025	06/30/2026	12/31/2025
Real estate properties	2	344	423	1,159	814
Vehicles	5	-	-	12,632	14,739
Machinery and equipment	1 to 17	-	-	242	254
Total		**344**	**423**	**14,033**	**15,807**

21.2 Changes in right of use

	Parent Company			
Description	12/31/2025	Additions/ write-offs	Depreciation	06/30/2026
Real estate properties	423	-	**(79)**	344
Total	**423**	**-**	**(79)**	**344**

	Consolidated			
Description	12/31/2025	Additions/ write-offs	Depreciation	06/30/2026
Real estate properties	814	735	(390)	1,159
Vehicles	14,739	-	(2,107)	12,632
Machinery and equipment	254	-	(12)	242
Total	**15,807**	**735**	**(2,509)**	**14,033**

21.3 Breakdown of leases

			Parent Company		Consolidated	
Description	Weighted average rate (p.a.)	Maturity	06/30/2026	12/31/2025	06/30/2026	12/31/2025
Real estate properties	7.90%	2026	397	472	1,245	895
Vehicles	15.75%	2029	-	-	14,884	16,790
Machinery and equipment	7.9% to 8.02%	2035	-	-	307	318
Total			**397**	**472**	**16,436**	**18,003**
Current liabilities			167	155	4,819	4,551
Noncurrent liabilities			230	317	11,617	13,452
Total			**397**	**472**	**16,436**	**18,003**

Payments of lease liabilities generate potential PIS and COFINS credit rights included in the lease consideration, according to the periods scheduled for payment, of 9.25%, totaling R$1,520 as of June 30, 2026 (R$1,665 as of December 31, 2025).

21.4 Changes in leases

	Parent Company			
Description	12/31/2025	Settlement	Interest incurred	06/30/2026
Real estate properties	472	(108)	33	397
Total	**472**	**(108)**	**33**	**397**

	Consolidated				
Description	12/31/2025	Additions/write-offs	Settlement	Interest incurred	06/30/2026
Real estate properties	895	729	(458)	79	1,245
Vehicles	16,790	-	(3,083)	1,177	14,884
Machinery and equipment	318	-	(20)	9	307
Total	**18,003**	**729**	**(3,561)**	**1,265**	**16,436**

22 OTHER ASSETS

	Parent Company		Consolidated	
	06/30/2026	12/31/2025	06/30/2026	12/31/2025
Rental and royalties – related parties	2,750	2,670	-	-
Prepaid expenses	3,801	30	7,625	5,288
Advances to employees	-	-	1,852	3,168
Advances to suppliers	-	-	13,505	13,430
ICMS negotiated with third parties	-	-	3,476	6,679
Judicial deposits	7	7	1,731	1,171
Other assets	2	-	4,993	395
Total	**6,560**	**2,707**	**33,182**	**30,131**
Current assets	6,551	2,700	22,951	25,016
Noncurrent assets	9	7	10,231	5,115
Total	**6,560**	**2,707**	**33,182**	**30,131**

23 SUPPLIERS

	Parent Company		Consolidated	
	06/30/2026	12/31/2025	06/30/2026	12/31/2025
Domestic market	698	464	105,130	81,018
Foreign market	-	-	3,937	930
Total	**698**	**464**	**109,067**	**81,948**
Current liabilities	698	464	109,067	81,948
Total	**698**	**464**	**109,067**	**81,948**

24 LOANS AND FINANCING

			Parent Company and Consolidated					
			06/30/2026			12/31/2025		
	Maturity	Charges	Current	Noncurrent	Total	Current	Noncurrent	Total
Local currency								
IFC	Apr/31	CDI + 2.00% p.a.	31,382	108,219	**139,601**	32,231	121,640	**153,871**
CPR Bocom	Apr/27	CDI + 0.62% p.a.	82,550	-	**82,550**	82,737	-	**82,737**
CDCA BV	Apr/27	CDI + 0.60% p.a.	15,460	-	**15,460**	-	-	**-**
CDCA Safra	-	-	-	-	**-**	21,079	-	**21,079**
Senior shares - FIDC KWI	-	-	-	26,504	**26,504**	-	28,231	**28,231**
Foreign currency								
CPR	Dec/27	USD + 6.92% p.a.	11,999	11,916	**23,915**	12,758	12,666	**25,424**
(+/-) Swap - CPR	Dec/27	CDI + 2.48% p.a.	429	84	**513**	(512)	(666)	**(1,178)**
FINEX	Apr/27	USD + 5.22% p.a.	30,489	-	**30,489**	-	-	**-**
(+/-) Swap - FINEX	Apr/27	CDI + 0.60% p.a.	632	-	**632**	-	-	**-**
FINEX Procer	May/27	USD + 6.31% p.a.	5,378	-	**5,378**	4,810	-	**4,810**
(+/-) Swap – FINEX Procer	May/27	CDI + 0.95% p.a.	(88)	-	**(88)**	185	-	**185**
Total			**178,231**	**146,723**	**324,954**	**153,288**	**161,871**	**315,159**

The Parent Company is listed as guarantor for the funds raised by subsidiary KWI in the amount of R$319,664 as of June 30, 2026 (R$310,164 as of December 31, 2025). Amounts recorded as noncurrent liabilities as of June 30, 2026 mature as follows:

	Parent Company and Consolidated
Maturity	06/30/2026
2027	25,430
2028	26,949
2029	27,057
2030	27,161
2031	40,126
	146,723

The Company's exposure to interest rate risks and a sensitivity analysis for financial assets and liabilities are disclosed in Note 5.

25 SHARE-BASED PAYMENT AGREEMENTS

25.1 Breakdown of Restricted Share Plans

				Short-term tranche (i)				Long-term tranche (i)						
Grants	Approval	Volatility	Number of shares granted	04/30/2027	04/30/2028	04/30/2029	Fair value	04/30/2026	04/30/2026	04/30/2027	04/30/2028	04/30/2029	Initial price	Risk-free interest rate
3rd Grant	BDM – 04/27/2022	36.62%	496,104	-	-	-	9.48	92,454	-	-	-	-	8.34	11.73%
4th Grant	BDM – 02/15/2023	37.78%	409,502	-	-	-	11.87	-	80,810	-	-	-	10.57	12.52%
5th Grant	BDM – 03/20/2024	36.58%	248,830	21,131	-	-	10.49	-	-	82,576	-	-	10.02	9.94%
6th Grant	BDM – 04/28/2025	35.40%	249,180	38,642	38,642	-	7.83	-	-	-	118,386	-	8.48	13.29%
7th Grant	BDM – 04/22/2026	36.78%	291,134	48,015	48,015	48,015	8.04	-	-	-	-	147,089	8.95	13.52%
			1,694,750	**107,788**	**86,657**	**48,015**		**92,454**	**80,810**	**82,576**	**118,386**	**147,089**		

(i) Appropriate number and amounts based on the split of May 5, 2022 in the proportion of 1:3, and the split of April 3, 2023 in the proportion of 1:2.

The fair value of the share plan rights was assessed based on the Monte Carlo model. The expected volatility was estimated considering the historical volatility of the Company's share price in a period proportional to the expected term. The expected term of the instruments was based on historical experience and the general behavior of the shareholder.

25.2 Changes in restricted share plan grants

	3rd Grant	4th Grant	5th Grant	6th Grant	7th Grant	Total
Balance at 12/31/2024	**131,598**	**132,726**	**163,825**	**-**	**-**	**428,149**
New grants	-	-	-	249,180	-	249,180
Payments (transfers)	(21,408)	(18,510)	(23,512)	-	-	(63,430)
Cancellations	(17,736)	(17,378)	(15,475)	(14,868)	-	(65,457)
Balance at 12/31/2025	**92,454**	**96,838**	**124,838**	**234,312**	**-**	**548,442**
New grants	-	-	-	-	291,134	291,134
Payments (transfers)	-	(16,028)	(21,131)	(38,642)	-	(75,801)
Balance at 06/30/2026	**92,454**	**80,810**	**103,707**	**195,670**	**291,134**	**763,775**

As of June 30, 2026, the total amount of R$883 (R$1,434 as of December 31, 2025) was recognized as capital reserve in the Company's equity, matched against an expense in P&L.

26 RELATED PARTIES

26.1 Transactions with related parties – effects on the Parent Company

Related party balances are presented below:

	06/30/2026		12/31/2025	
	KWI	Total	KWI	Total
Current assets	**2,750**	**2,750**	**2,670**	**2,670**
Other assets	**2,750**	**2,750**	**2,670**	**2,670**
Rental	1,600	1,600	1,600	1,600
Royalties	1,150	1,150	1,070	1,070
Total	**2,750**	**2,750**	**2,670**	**2,670**

The table below presents income (expenses) with related parties:

	KWI	Executive Board and Board of Directors	2Q26	KWI	Executive Board and Board of Directors	2Q25
Income (expenses)						
Other income (rental)	4,168	-	**4,168**	4,045	-	**4,045**
Other income (royalties)	2,875	-	**2,875**	2,969	-	**2,969**
Management fees and benefits	-	(1,594)	**(1,594)**	-	(2,358)	**(2,358)**

	KWI	Executive Board and Board of Directors	6M26	KWI	Executive Board and Board of Directors	6M25
Income (expenses)						
Other income (rental)	8,695	-	**8,695**	8,845	-	**8,845**
Other income (royalties)	5,951	-	**5,951**	6,354	-	**6,354**
Management fees and benefits	-	(3,942)	**(3,942)**	-	(3,861)	**(3,861)**

a) Parent Company KWSA has a commercial lease agreement and amendment effective until June 17, 2032 with its subsidiary KWI regarding the industrial plant located in Panambi.

b) There is an onerous assignment agreement (royalties) for use of trademarks between the Parent Company KWSA and its wholly-owned subsidiary KWI effective from April 1, 2020 to February 15, 2034.

c) The Parent Company is the guarantor of loans and financing of subsidiary KWI, in the amount of R$319,664 as of June 30, 2026 (R$310,164 as of December 31, 2025).

The rental, royalty payment and loan transactions with related parties were carried out under specific conditions between the parties and could be different had they been carried out with unrelated third parties.

Fees payable are stated under "Social and labor obligations".

26.2 Key management personnel compensation

At the Annual General Meeting (AGM) held on March 30, 2026, management's annual overall compensation limit was set at up to R$16,370, which includes fees and bonuses, for the period from April 2026 to March 2027.

	Parent Company and Consolidated			
	2Q26	6M26	2Q25	6M25
Fees and bonuses	(1,152)	(3,142)	(2,079)	(3,319)
Direct and fringe benefits	(91)	(135)	(53)	(160)
Share-based payment agreement	(351)	(665)	(226)	(382)
Total	**(1,594)**	**(3,942)**	**(2,358)**	**(3,861)**

27 INCOME AND SOCIAL CONTRIBUTION TAXES PAYABLE

	Parent Company		Consolidated	
	06/30/2026	12/31/2025	06/30/2026	12/31/2025
ICMS payable	-	-	1,256	290
PIS/COFINS payable	262	253	2,815	646
Other taxes payable	26	57	1,261	1,948
Taxes payable	**288**	**310**	**5,332**	**2,884**
Income and social contribution taxes	153	321	2,276	2,206
Income and social contribution taxes	**153**	**321**	**2,276**	**2,206**
Total	**441**	**631**	**7,608**	**5,090**

28 PROVISIONS FOR TAX, CIVIL AND LABOR RISKS

As of June 30, 2026, the balances of provision for tax, civil and labor risks are as follows:

	Parent Company			
	Civil	Labor	Tax	Total
Balance at 12/31/2025	**-**	**93**	**-**	**93**
Additions of provisions	-	15	-	15
Balance at 06/30/2026	**-**	**108**	**-**	**108**

	Consolidated			
	Civil	Labor	Tax	Total
Balance at 12/31/2025	**10,601**	**1,787**	**109**	**12,497**
Additions of provisions	329	692	91	**1,112**
Write-offs	-	-	(27)	**(27)**
Balance at 06/30/2026	**10,930**	**2,479**	**173**	**13,582**

Contingent liabilities:

In addition, the Company is a party to labor, civil, tax and other proceedings whose likelihood of loss has been assessed as possible by management and the legal advisors and for which no provision was set up.

The table below presents the amounts of the proceedings assessed as possible loss:

	Consolidated	
Nature	**06/30/2026**	**12/31/2025**
Labor	1,303	760
Tax	11,574	12,575
Civil	10,667	6,166
	23,544	**19,501**

In April 2025, the liquidated damages award phase began following a compensation claim filed by a transportation company, in which subsidiary Kepler Weber Industrial S.A. was ordered to pay an unspecified amount related to the failure to advance the toll voucher. Determination of the amount due to the claimant depends on performance of a technical expert examination and analysis of evidence, and may result in no amounts to be paid. At the same time, the court judgment supporting the liquidated damages award is being challenged by the subsidiary through a motion to set aside, alleging clear violation of legal regulations and a verifiable factual error based on a simple review of the case records. Based on management's assessment, supported by the opinion of Company legal advisors, the likelihood of loss was classified as remote, in accordance with the criteria of CPC 25 - Provisions, Contingent Liabilities and Contingent Assets. With that in view, no provision was recognized, nor was there a need for additional disclosure in the financial statements, considering that no outflow of economic resources is expected.

29 OTHER LIABILITIES

	Parent Company		Consolidated	
	06/30/2026	12/31/2025	06/30/2026	12/31/2025
Provisions for freight	-	-	1,194	1,148
Provision for charges on share-based payment program	2,477	2,211	2,477	2,211
Kepler contractor development program	-	-	850	2,000
Provision for contractors payable	-	-	2,306	2,946
Provision for negotiations of fines	-	-	622	832
Sundry provisions and other liabilities	270	596	9,400	10,222
Total	**2,747**	**2,807**	**16,849**	**19,359**
Current liabilities	2,406	2,200	15,363	17,540
Noncurrent liabilities	341	607	1,486	1,819
Total	**2,747**	**2,807**	**16,849**	**19,359**

(i) The amounts contained in this item include sundry provisions in the ordinary course of the business, consisting mainly of amounts referring to indemnities with lifetime pensions, electricity, consulting fees, among others.

30 FINANCIAL INSTRUMENTS

30.1 Classification of financial instruments

Financial instruments are classified as follows:

		Parent Company					
	Note	FVPL (i)	Amortized cost	06/30/2026	FVPL (i)	Amortized cost	12/31/2025
Financial assets							
Cash and cash equivalents	12	11,581	-	**11,581**	19,376	-	**19,376**
Financial liabilities							
Suppliers	23	-	(698)	**(698)**	-	(464)	**(464)**
Leases	21	-	(397)	**(397)**	-	(472)	**(472)**
Put option		(41,198)	-	**(41,198)**	(48,515)	-	**(48,515)**
Total		**(29,617)**	**(1,095)**	**(30,712)**	**(29,139)**	**(936)**	**(30,075)**

		Consolidated					
	Note	FVPL (i)	Amortized cost	06/30/2026	FVPL (i)	Amortized cost	12/31/2025
Financial assets							
Cash and cash equivalents	12	354,218	-	**354,218**	316,431	-	**316,431**
Trade accounts receivable	13	-	238,345	**238,345**	-	289,930	**289,930**
Financial liabilities							
Suppliers	23	-	(109,067)	**(109,067)**	-	(81,948)	**(81,948)**
Loans and financing	24	(1,057)	(323,897)	**(324,954)**	993	(316,152)	**(315,159)**
Leases	21	-	(16,436)	**(16,436)**	-	(18,003)	**(18,003)**
Put option		(41,198)	-	**(41,198)**	(48,515)	-	**(48,515)**
Total		**311,963**	**(211,055)**	**100,908**	**268,909**	**(126,173)**	**142,736**

(i) Fair value through profit or loss

30.2 Fair value

The fair values of financial instruments, presented for reference purposes only, are as follows:

		Parent Company				Consolidated			
		06/30/2026		12/31/2025		06/30/2026		12/31/2025	
	Hierarchy	Carrying amount	Fair value	Carrying amount	Fair value	Carrying amount	Fair value	Carrying amount	Fair value
Financial assets									
Cash and cash equivalents	(2)	11,581	11,581	19,376	19,376	354,218	354,218	316,431	316,431
Liabilities									
Swap - CPR and FINEX	(2)	-	-	-	-	(1,057)	(1,057)	993	993
Put option (i)	(3)	(41,198)	(41,198)	(48,515)	(48,515)	(41,198)	(41,198)	(48,515)	(48,515)
		(29,617)	**(29,617)**	**(29,139)**	**(29,139)**	**311,963**	**311,963**	**268,909**	**268,909**

(i) The put option refers to the business combination that took place in March 2023, with the acquisition of 50.002% of Procer shares. The amount of R$41,198 payable by May 2028, deadline established in the agreement for acquisition of the remaining shares of Procer, considered as the seller's put option under "Put option" in the Parent Company's liabilities, was calculated considering the mechanism established in the Shareholders' Agreement, which provides for an evaluation of the equivalent of 8 times the EBITDA of the twelve months prior to the exercise of the seller's put option, which may occur in 2027 and 2028 related to the closing of the immediately preceding fiscal year. The put option is restated by multiples of the EBITDA of the acquired entity every year end until the date of its settlement. According to existing projections, the Company identified a restatement to the fair value of the put option recognized in current and noncurrent liabilities of the parent company. The put option is remeasured at fair value on each reporting date, and subsequent changes in fair value are recorded in Equity, in accordance with the accounting policy consistently adopted by the Company as per CPC 36 (R3)/IFRS 10 - Consolidated Financial Statements. The projections will be restated at the end of each fiscal year of the subsidiary until the date of settlement of the put option.
On April 2, 2026, Procer's incorporators sent the Company a formal notice informing it of the exercise of the First Put Option. On April 16, 2026, the transaction amount of R$7,317 was paid for the purchase of 17,924 common shares of the Parent Company.

Company management considered the following assumptions in assessing the fair value of the financial instruments: Cash and cash equivalents and short-term investments in CDBs and similar instruments have daily liquidity and are subject to repurchase agreements, considering the remuneration provided for in the instrument's yield curve and, therefore, the carrying amount reflects the fair value.

Fair value hierarchy

In measuring the fair value of an asset or a liability, the Company uses observable market inputs as much as possible. The fair values are classified into different hierarchical levels based on inputs used in the valuation techniques, as follows:

Level 1: quoted (unadjusted) market prices in active markets for identical assets or liabilities;

Level 2: other techniques for which all inputs that have a significant effect on the recorded fair value are observable, whether directly or indirectly; and

Level 3: techniques that use inputs that have a significant effect on the recorded fair value that are not based on observable market data.

31 EQUITY

31.1 Capital

At the Special General Meeting held on April 23, 2026, the shareholders decided to increase the Company's capital by R$56,536 through capitalization of the working capital and investment reserve without issue of new shares. As of June 30, 2026, capital is represented by 179,720,130 (one hundred and seventy-nine million, seven hundred and twenty thousand, one hundred and thirty) common shares, totaling R$401,230 (R$344,694 as of December 31, 2025).

31.2 Treasury shares

At the Board of Directors meeting held on August 26, 2025, the members approved the creation of a new Share Buyback Program, aimed at acquiring up to 2,100,000 (two million one hundred thousand) common shares, within a period of up to 18 months, with termination date expected for February 26, 2027. At the end of this period, on June 8, 2026, the Company had repurchased a total 150,000 common shares.

As of June 30, 2026, the total number of treasury shares is 6,462,479 (six million, four hundred and sixty-two thousand, four hundred and seventy-nine), in the amount of R$59,350 (R$59,084 as of December 31, 2025).

Changes in treasury shares are as follows:

	Number (in thousands)	Amount
Balance at 12/31/2024	**6,353**	**58,748**
Share buyback	99	923
Transfers - restricted share plan	(64)	(587)
Balance at 12/31/2025	**6,388**	**59,084**
Share buyback	150	967
Transfers - restricted share option plan	(76)	(701)
Balance at 06/30/2026	**6,462**	**59,350**

31.3 Capital reserves

Tax incentives

This refers to tax incentives, donations and investment grants, which as of June 30, 2026 and December 31, 2024, amount to R$617.

Share-based payment reserve - Fair value of restricted share plan

This refers to grants of Restricted Shares, still open and approved on the dates below:

Grant of restricted shares	Approval date
3rd Grant	27/04/2022
4th Grant	15/02/2023
5th Grant	20/03/2024
6th Grant	28/04/2025
7th Grant	22/04/2026

As of June 30, 2026, the recognized balance of the share-based payment reserve is R$8,491 (R$8,309 as of December 31, 2025).

31.4 Equity adjustments

This refers to adjustments resulting from adoption of the deemed cost of PPE on the transition date, with adjustments made mainly due to depreciation of items measured on January 1, 2009, totaling the balance of R$20,248 at June 30, 2026 (R$21,050 at December 31, 2025).

31.5 Revaluation reserves

These refer to balances of revaluations carried out in 1984 and 1991. The residual balance of R$158 refers to land.

31.6 Profit reserves

Net income for the year will be allocated as follows:

a) 5% (five percent) for the legal reserve, up to 20% (twenty percent) of capital;
b) 25% (twenty-five percent) for dividends to shareholders;
c) 25% (twenty-five percent) for investment and working capital reserve.

The purpose of the investment and working capital reserve is to ensure investments in permanent assets and increase in working capital, including through amortization of the Parent Company's debts, as well as financing of subsidiaries. This reserve is capped at the amount of paid-in capital.

Legal reserve

This refers to the recognition of legal reserve according to Law No. 6404/76. The balance as of June 30, 2026 and December 31, 2025 totals R$58,972.

Tax incentive reserves

This refers to the government grant of subsidiary KWI as a tax incentive recognized by the Parent Company. The balance totals R$57,257 as of June 30, 2026 and December 31, 2025.

Investment and working capital reserve

This refers to the investment and working capital reserve pursuant to the Company’s bylaws, totaling R$292,690 as of June 30, 2026 (R$349,226 as of December 31, 2025).

Transactions with shareholders - Procer

This refers to the transaction with the shareholders of subsidiary Procer regarding discretionary dividends and the restatement of the put option, net of deferred taxes. As of June 30, 2026 and December 31, 2025, this balance totals R$6,968 - negative.

31.7 Other changes in equity

Unclaimed dividends

Unclaimed dividends are those that, having not been claimed or requested by the shareholder within the 3-year period, as per article 287 of Law No. 6404/76, are no longer payable.

Discretionary dividends - Procer

Discretionary dividends are those allocated to the founding shareholders of subsidiary Procer, whether they are interim or minimum mandatory dividends, presented as a reduction in the equity of the parent company, considering the recognition of early acquisition of this subsidiary.

Restatement of put option, net of deferred taxes

The put option referring to the acquisition of subsidiary Procer is remeasured at fair value on each reporting date, and subsequent changes in fair value are recorded in Equity, in accordance with the accounting policy consistently adopted by the Company as per CPC 36 (R3)/*IFRS* 10 - Consolidated Financial Statements, presented net of deferred taxes.

32 GOVERNMENT GRANTS

Government grants intended to compensate the Company for expenses incurred are recognized in profit or loss as other income on a systematic basis in the same periods in which the expenses were recognized. Upon setup of the plant in the state of Mato Grosso do Sul, subsidiary KWI was granted a tax benefit of 90% reduction in the ICMS debt balance calculated monthly. The term of the agreement originally signed in 2002 was later amended, extending the benefit to 2032. The Company agreed to the following:

a) Make investments until December 31, 2028;
b) Maintain and create jobs until December 31, 2032; and
c) Maintain minimum annual revenues (Mato Grosso do Sul plant) until 2032.

The benefit recognized in the period ended June 30, 2026 totaled R$18,292 (R$19,441 in the same period of 2025), recognized in profit or loss for the period as “Other operating income”, net of taxes (R$16,600 in the period ended June 30, 2026, R$17,643 in the same period of 2025), with the gross amount allocated at the end of the current year to tax incentive reserve in the subsidiary’s equity.

33 INSURANCE COVERAGE

33.1 Breakdown of insurance coverage

Breakdown of the relevant insurance lines is as follows:

Type	Consolidated
Warranties related to customers/suppliers	101,253
Domestic transportation	2,850,000
Export transportation	414,762
Import transportation	155,280
Engineering risks (assembly-related work of the Company’s responsibility)	150,000
Property (loss of profits)	1,302,518
Civil liability D&O	35,000
Professional Liability (E&O) - engineers and architects	50,000
General civil liability	6,000
Life	2,663
Cyber	5,000
	5,072,476

34 SUPPLEMENTARY CASH FLOW INFORMATION – FINANCING ACTIVITIES

Changes in cash flows from financing activities are shown below:

Parent Company

Items	Capital	Leases	Treasury shares	IOE and dividends	Total
Balance at 12/31/2024	**344,694**	**606**	**(58,748)**	**18,497**	**305,049**
Changes in cash	**-**	**(108)**	**(923)**	**(70,000)**	**(71,031)**
Share buyback	-	-	(923)	-	**(923)**
Dividends and IOE (paid)	-	-	-	(70,000)	**(70,000)**
Lease consideration	-	(108)	-	-	**(108)**
Noncash changes	**-**	**43**	**587**	**51,503**	**52,133**
Disposal/transfer of shares	-	-	587	-	**587**
Distribution of dividends and IOE	-	-	-	51,503	**51,503**
Interest incurred	-	43	-	-	**43**
Balance at 06/30/2025	**344,694**	**541**	**(59,084)**	**-**	**286,151**
Balance at 12/31/2025	**344,694**	**472**	**(59,084)**	**-**	**286,082**
Changes in cash	**-**	**(108)**	**(967)**	**-**	**(1,075)**
Share buyback	-	-	(967)	-	**(967)**
Lease consideration	-	(108)	-	-	**(108)**
Noncash changes	**56,536**	**33**	**701**	**-**	**57,270**
Capital increase	56,536	-	-	-	**56,536**
Disposal/transfer of shares	-	-	701	-	**701**
Interest incurred	-	33	-	-	**33**
Balance at 06/30/2026	**401,230**	**397**	**(59,350)**	**-**	**342,277**

Consolidated

Items	Capital	Loans and financing	Leases	Treasury shares	IOE and dividends	Total
Balance at 12/31/2024	**344,694**	**307,127**	**22,095**	**(58,748)**	**21,881**	**637,049**
Changes in cash	**-**	**(6,894)**	**(3,534)**	**(923)**	**(73,384)**	**(84,735)**
Share buyback	-	-	-	(923)	-	(923)
Dividends and IOE (paid)	-	-	-	-	(73,384)	(73,384)
Loans and financing raised	-	84,500	-	-	-	84,500
Repayment of loans and financing	-	(70,000)	-	-	-	(70,000)
Interest paid on loans and financing	-	(21,394)	-	-	-	(21,394)
Lease consideration	-	-	(3,534)	-	-	(3,534)
Noncash changes	**-**	**23,349**	**1,577**	**587**	**51,503**	**77,016**
Disposal/transfer of shares	-	-	-	587	-	587
Distribution of dividends and IOE	-	-	-	-	51,503	51,503
Senior shares - FIDC KWI	-	1,794	-	-	-	1,794
Interest incurred	-	21,499	1,525	-	-	23,024
Structuring costs	-	56	-	-	-	56
Remeasurement and new agreements	-	-	52	-	-	52
Balance at 06/30/2025	**344,694**	**323,582**	**20,138**	**(59,084)**	**-**	**629,330**
Balance at 12/31/2025	**344,694**	**315,159**	**18,003**	**(59,084)**	**2,100**	**620,872**
Changes in cash	**-**	**(10,792)**	**(3,561)**	**(967)**	**(2,100)**	**(17,420)**
Share buyback	-	-	-	(967)	-	**(967)**
Dividends and IOE (paid)	-	-	-	-	(2,100)	**(2,100)**
Loans and financing raised	-	130,000	-	-	-	**130,000**
Repayment of loans and financing	-	(118,136)	-	-	-	**(118,136)**
Interest paid related to loans and financing	-	(22,656)	-	-	-	**(22,656)**
Lease consideration	-	-	(3,561)	-	-	**(3,561)**
Noncash changes	**56,536**	**20,587**	**1,994**	**701**	**-**	**79,818**
Capital increase	56,536	-	-	-	-	**56,536**
Disposal/transfer of shares	-	-	-	701	-	**701**
Senior shares - FIDC KWI	-	(1,727)	-	-	-	**(1,727)**
Interest incurred	-	21,873	1,265	-	-	**23,138**
Structuring costs	-	263	-	-	-	**263**
Exchange differences on loans	-	178	-	-	-	**178**
Remeasurement and new agreements	-	-	729	-	-	**729**
Balance at 06/30/2026	**401,230**	**324,954**	**16,436**	**(59,350)**	**-**	**683,270**

The Company classified the dividends received as “Investing activities” in the Parent Company statements of cash flows.

BOARD OF DIRECTORS

Chairman of the Board of Directors
Luiz Tarquínio Sardinha Ferro

Vice Chairman of the Board of Directors
Maria Gustava Brochado Heller Britto

Members
Arthur Heller Britto
Daniel Alves Ferreira
Francisco Matturro
Ricardo Doria Durazzo
Ruy Flacks Schneider
Werner Ferreira dos Santos

AUDIT AND RISK COMMITTEE

Audit and Risk Committee Coordinator
Antônio Edson Maciel dos Santos

Members
Luiz Tarquínio Sardinha Ferro (Chairman of the Board of Directors)
Valdir Pedro Rossi

SUPERVISORY BOARD

Chairman of the Supervisory Board
Reginaldo Ferreira Alexandre

Members
Francisco Eduardo de Queiroz Ferreira
Túlia Brugali

STATUTORY BOARD

Chief Executive Officer
Bernardo Osborn Gomes Nogueira

Chief Financial and Investor Relations Officer
Renato Arroyo Barbeiro

Chief Industrial and Product Officer
Fabiano Schneider

MANAGEMENT

Controllership Manager
Edirlei Lohrentz da Silva

ACCOUNTANT

Cristiane Beatriz Back Bender
CRC- RS 072285/O-2