Quarterly Information

2Q26

August 2026

CONTENTS

Performance

Net Operating Revenue

(R$ million)

LWSA	2Q26	2Q25	Δ%	6M26	6M25	Δ%
Commerce						
Net Revenue	**276.0**	**245.6**	**12.4%**	**538.0**	**474.8**	**13.3%**
Platform Subscription Net Revenue	148.6	130.4	14.0%	294.2	252.8	16.4%
Ecosystem Net Revenue	127.3	115.2	10.5%	243.8	222.0	9.8%
BeOnline / SaaS						
Net Revenue	**99.3**	**101.3**	**-2.0%**	**200.0**	**201.9**	**-0.9%**
Consolidated						
Net Revenue - Consolidated	**375.2**	**346.9**	**8.2%**	**738.0**	**676.7**	**9.1%**

[1] 2Q25 revenue adjusted to reflect the divestitures of Squid and Nextios.

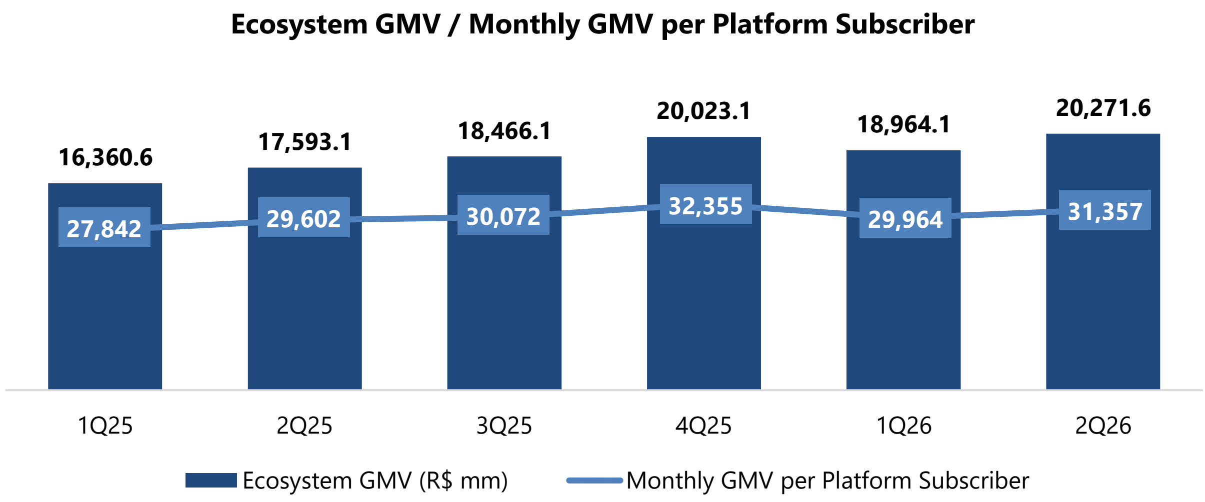
In the Commerce segment, Net Operating Revenue grew by 12.4% in 2Q26, going from R$ 245.6 million in 2Q25 (excluding Squid) to R$ 276.0 million in 2Q26. In the year-to-date for the first half, growth reached 13.3%.

Platform Subscription Net Revenue grew by 14.0% in 2Q26 vs. 2Q25, driven by an 8.8% expansion in the paying subscriber base, which reached 215.5 thousand clients in 2Q26, with net additions exceeding 4.5 thousand subscribers for the second consecutive quarter, and by the continuous ARPU expansion of the existing base.

Ecosystem Net Revenue grew by 10.5% in 2Q26 compared to the same period of the previous year (excluding Squid), despite a slight deceleration in Own Stores' GMV. During the quarter, SMB clients directed part of their inventory and sales to marketplaces to take advantage of subsidies offered by these channels. While this mix temporarily moderates Ecosystem monetization in the short term, it helps reduce churn and increase the LTV of the base (contributing to ARPU growth).

The GMV processed through LWSA's ecosystem[1] reached R$ 20.3 billion in 2Q26, a volume 15.2% higher than in 2Q25. In the first half of the year, this GMV totaled R$ 39.2 billion, representing a 15.6% growth compared to 6M25.

The chart below shows the evolution of Ecosystem GMV over the last 6 quarters and the monthly GMV per platform subscriber during the period, which increased from R$ 29.6 thousand in 2Q25 to R$ 31.4 thousand in 2Q26.



Payments TPV, an important driver for Ecosystem Revenue, grew by 13.0% in 2Q26 vs. 2Q25, reaching R$ 2.3 billion in the period, mainly as a result of the increased penetration of our payments solution within this GMV (especially Enterprise clients, as shown in the client example at the beginning of the report) and the capture of synergies between acquired companies using our payments solution.

The BeOnline / SaaS segment recorded revenue of R$ 99.3 million in 2Q26, a 2.0% decline vs. 2Q25, reflecting the process of renewing the segment's product base, with the discontinuation of non-growing solutions that have margin dynamics distinct from the rest (for example: PABX), while products such as email and app reselling continue to grow consistently, and new solutions like VPS and Locaweb Cloud are on a growth curve.

LWSA's Consolidated Net Revenue totaled R$ 375.2 million in 2Q26, an 8.2% increase compared to 2Q25 (on a like-for-like basis). In 6M26, Net Revenue reached R$ 738.0 million, a 9.1% growth.

Operating Cost and Expenses

(R$ million)

LWSA	2Q26	2Q25	Δ%	6M26	6M25	Δ%
Consolidated						
Cost of Services	210.0	193.6	8.5%	397.2	380.0	4.5%
% Net Revenue	*56.0%*	*52.2%*	*3.8 p.p.*	*53.8%*	*52.8%*	*1.0 p.p.*
Selling Expenses	72.4	75.2	-3.7%	142.3	142.8	-0.4%
% Net Revenue	*19.3%*	*20.3%*	*-1.0 p.p.*	*19.3%*	*19.8%*	*-0.6 p.p.*
General and Administrative Expenses	52.2	65.9	-20.8%	108.0	128.3	-15.8%
% Net Revenue	*13.9%*	*17.8%*	*-3.9 p.p.*	*14.6%*	*17.8%*	*-3.2 p.p.*
Other Operating (Revenues) Expenses	0.3	0.8	-63.8%	0.4	1.4	-71.9%
% Net Revenue	*0.1%*	*0.2%*	*-0.1 p.p.*	*0.1%*	*0.2%*	*-0.1 p.p.*
Total Operating Cost and Expenses	**334.9**	**335.5**	**-0.2%**	**648.0**	**652.5**	**-0.7%**
% Net Revenue	*89.3%*	*90.5%*	*-1.2 p.p.*	*87.8%*	*90.7%*	*-2.9 p.p.*

[1] Sales expenses also includes the Impairment losses line item, which was R$ 6,897 thousand in 6M26 and R$ 2,969 thousand in 2Q26.

Total operational costs and expenses of LWSA were 0,2% lower than those reported in 2Q25.

Cost of Services

The cost of services rendered in 2Q26 was R$ 210.0 million, an 8.5% increase compared to the previous period, representing 56.0% of net revenue in 2Q26 and 52.2% in 2Q25. The increase in costs during the period mainly reflects the reclassification of expenses related to the prepayment of receivables previously reported in financial results. In this quarter, the Company reclassified total expenses for the entire first half of 2026, which amounted to R$ 21.3 million in the period. Excluding the effects of this reclassification for strictly comparative purposes, costs would have shown a 2.5% decrease, which is directly related to the sale of assets with higher cost structures, as well as the capture of synergies in the migration of cloud costs to proprietary solutions (as mentioned in 3Q25).

Selling Expenses

Selling expenses, which include marketing and sales teams and services, totaled R$ 72.4 million in 2Q26, a 3.7% reduction vs. 2Q25. The drop, even with Net Revenue growth, mainly reflects greater efficiency in marketing investments enabled by the use of ecosystem data. We highlight that these amounts as a percentage of Net Revenue remain close to 20%.

General and Administrative Expenses

General and administrative expenses, which include administrative teams (finance, HR, accounting, and tax), related outsourced services, and depreciation/amortization of IFRS 16 and PPA assets, totaled R$ 52.2 million in 2Q26 vs. R$ 65.9 million in 2Q25, representing a 20.8% decrease. The reduction is the result of three factors: (i) capture of synergies within the ecosystem; (ii) organizational structure discipline, with a virtually stable workforce (3,237 employees at the end of 2Q26 vs. 3,274 in 2Q25) and genuine productivity gains; and (iii) greater adoption of Artificial Intelligence tools across operations.

Gross Profit
(R$ million)

LWSA	2Q26	2Q25	Δ%	6M26	6M25	Δ%
Consolidated						
Gross Profit	**165.2**	**177.2**	**-6.8%**	**340.7**	**339.7**	**0.3%**
Gross Margin (%)	*44.0%*	*47.8%*	*-3.8 p.p.*	*46.2%*	*47.2%*	*-1.0 p.p.*

Gross Profit reached R$ 165.2 million in 2Q26, down 6.8% vs. 2Q25. Gross Margin was 44.0% in the quarter, a 3.8 p.p. decrease year-over-year, mainly resulting from the reclassification of expenses related to the prepayment of receivables previously reported in financial results (as explained in the Cost of Services Rendered note). In 2Q25, the Gross Margin calculation considers the Gross Profit and Net Revenue values including Squid and Nextios, meaning R$ 177.2 million in Gross Profit and R$ 370.8 million in Net Revenue (the same applies to 6M25). Excluding the effects of this reclassification for strictly comparative purposes, Gross Profit grew by 5.3%, driven by the sale of assets with higher cost structures, as well as the capture of synergies from migrating cloud costs to proprietary solutions.

Adjusted EBITDA | Capex |
(R$ million)

LWSA	2Q26	2Q25	Δ%	6M26	6M25	Δ%
Consolidated						
Net Income (Loss)	**34.3**	**15.8**	**117.1%**	**55.8**	**30.6**	**82.4%**
(+) Net Financial Income	(15.4)	8.1	-288.8%	(6.4)	16.4	-139.0%
(+) Current Income Tax and Social Contribution	21.4	11.3	89.1%	40.6	20.2	101.1%
(+) Depreciation and Amortization	35.9	35.6	0.8%	72.2	70.0	3.1%
EBITDA	**76.2**	**70.9**	**7.6%**	**162.2**	**137.2**	**18.2%**
(+) Results from the Sale of Assets and Non-Recurring Expenses	0.0	3.3	-100.0%	0.0	5.1	-100.0%
(+) Stock Options Plan and Restricted Shares Plan	5.0	1.7	189.3%	10.0	3.6	179.0%
(+) M&A Expenses	0.0	0.0	-	0.0	0.3	-100.0%
Adjusted EBITDA	**81.2**	**75.9**	**7.0%**	**172.2**	**146.1**	**17.8%**
Adjusted EBITDA Margin (%)	*21.6%*	*21.9%*	*-0.2 p.p.*	*23.3%*	*21.6%*	*1.7 p.p.*
Consolidated Adjusted EBITDA Ex Squid e Nextios	**81.2**	**74.9**	**8.5%**	**172.2**	**145.8**	**18.1%**
Adjusted EBITDA Margin Ex Squid e Nextios (%)	*21.6%*	*20.2%*	*1.5 p.p.*	*23.3%*	*20.3%*	*3.1 p.p.*

LWSA's Adjusted EBITDA in 2Q26 was R$ 81.2 million, 8.5% higher than in 2Q25 (on a like-for-like basis), with the Adjusted EBITDA Margin expanding by 1.5 p.p. in the same period to reach 21.6%. In the first half of 2026, the Adjusted EBITDA Margin was 23.3%, representing an expansion of 3.1 p.p. compared to the first half of 2025.

In 2Q26, there was a reclassification of expenses related to the prepayment of receivables previously reported in financial results (as explained in the Cost of Services Rendered note). Excluding the effects of this reclassification for strictly comparative purposes, Adjusted EBITDA for 2Q26 would have been R$ 102.5 million, with a margin of 27.3%..

Financial Results

(R$ million)

LWSA	2Q26	2Q25	Δ%	6M26	6M25	Δ%
Consolidated						
Financial revenues	10.2	14.5	-29.9%	21.2	31.3	-32.4%
Financial expenses	5.2	(22.6)	-123.1%	(14.8)	(47.7)	-69.0%
Net financial income (expenses)	**15.4**	**(8.1)**	**-288.8%**	**6.4**	**(16.4)**	**-139.0%**

Net financial results in 2Q26 was R$ 15.4 million, a growth vs. the financial results presented in 2Q25, reflecting the reclassification of expenses related to the prepayment of receivables to costs.

Net Income

(R$ milhões)

LWSA	2Q26	2Q25	Δ%	6M26	6M25	Δ%
Consolidated						
Net Income (Loss)	**34.3**	**15.8**	**117.1%**	**55.8**	**30.6**	**82.4%**
(+) Stock Options Plan and Restricted Shares Plan	5.0	1.7	189.3%	10.0	3.6	179.0%
(+) Intangible amortization	4.7	9.4	-49.6%	10.8	18.8	-42.8%
(+) Adjustment of Acquisition Earnout	0.2	6.7	-97.7%	3.4	14.0	-75.8%
(+) Deferred Income Tax and Social Contribution	21.4	8.4	156.0%	39.7	8.7	359.2%
(+) Results of Discontinued Operations and Non-Recurring Expenses	0.0	2.2	-100.0%	0.0	3.3	-100.0%
Adjusted net income	**65.7**	**44.2**	**48.7%**	**119.7**	**79.0**	**51.5%**
Adjusted net income margin (%)	*17.5%*	*12.7%*	*4.8 p.p.*	*16.2%*	*11.7%*	*4.5 p.p.*

Net Income in 2Q26 reached R$ 34.3 million, a 117.1% growth compared to 2Q25. Adjusting the result for Stock Option Plans, Amortization of Intangibles from PPA, Acquisition Earnout Adjustments, as well as Deferred Income Tax and Social Contribution, Adjusted Net Income for the period was R$ 65.7 million, up 48.7% vs. 2Q25.

Cash Flow

(R$ million)

LWSA	2Q26	2Q25	Δ%	6M26	6M25	Δ%
Consolidated						
Income (loss) before income taxes	**55.7**	**27.1**	**105.5%**	**96.4**	**50.8**	**89.8%**
Items that do not affect cash	39.5	45.7	-13.6%	88.4	92.4	-4.3%
Variations in working capital	(4.5)	59.8	-107.6%	11.0	2.4	364.5%
Net cash provided by operating activities (A)	**90.6**	**132.6**	**-31.6%**	**195.9**	**145.6**	**34.5%**
Capex for permanent assets	(7.4)	(8.4)	-11.8%	(9.6)	(12.7)	-24.8%
Capex for development	(26.5)	(21.5)	23.7%	(49.0)	(42.2)	16.2%
Free Cash Flow - After Capex	**56.7**	**102.7**	**-44.8%**	**137.2**	**90.6**	**51.4%**
Obligation regarding the acquisition of investments	(24.1)	(217.7)	-89.0%	(32.7)	(222.7)	-85.3%
Other Investments	0.0	(1.0)	-100.1%	(0.2)	(1.3)	-80.2%
Net cash provided by investment activities (B)	**(58.0)**	**(248.6)**	**-76.7%**	**(91.6)**	**(278.9)**	**-67.1%**
Loan and financing	0.0	0.0	-	0.0	(0.0)	-100.0%
Commercial lease	(6.7)	(6.6)	1.7%	(13.0)	(12.2)	6.6%
Share Buyback / Dividends / Others	0.0	0.6	-100.0%	(148.7)	(24.6)	504.0%
Net cash provided by financing activities (C)	**(6.7)**	**(6.0)**	**12.3%**	**(161.7)**	**(36.8)**	**339.0%**
Net increase (decrease) in cash and cash equivalents (A + B + C)	**25.9**	**(122.0)**	**-121.2%**	**(57.4)**	**(170.1)**	**-66.2%**

Net cash provided by operating activities totaled R$ 90.6 million in 2Q26. In the year-to-date for the first half, operating cash flow reached R$ 195.9 million, an amount 34.5% higher than that recorded in 1H25.

Highlights for 2Q26 include: (i) greater use of third-party capital in the payments operation, with stability in receivables prepayment expenses, which stood at 0.46% of TPV; and (ii) continued capture of tax benefits arising from goodwill from acquisitions, as a result of the organizational structure simplification through the mergers of Tray, Bling, and Etus in August 2024, and KingHost, Melhor Envio, and Ideris in February 2025, which reduces cash outflows for income tax and social contribution.

Regarding Working Capital, in the year-to-date for the first half, working capital generated R$ 11.0 million, reflecting the Company's drive for greater efficiency in capital allocation. Specifically in 2Q25, the Company began using more third-party capital to finance client prepayments, which impacts the 2Q26 vs. 2Q25 comparison. We highlight that this effect is normalized in the half-year results.

In this quarter, Development Capex increased by 23.7% compared to 2Q25, mostly directed toward the development and evolution of our products and user journeys (highlights at the beginning of the report), while Fixed Assets Capex saw a decrease of approximately R$ 1.0 million compared to the previous year.

Free Cash Flow (FCF), after Capex, reached R$ 56.7 million in 2Q26, compared to R$ 102.7 million in the same period of the previous year, a comparison impacted by the one-off working capital variation recorded in 2Q25. In the year-to-date for the first half, FCF totaled R$ 137.2 million, a 51.4% growth vs. 1H25.

It is worth noting that in the first half of 2026, the Company returned approximately R$ 148.7 million to shareholders through a capital reduction totaling R$ 140 million, completed in February via a cash reimbursement corresponding to R$ 0.2547359132 per share, and the repurchase of R$ 8.7 million in treasury shares under the buyback program, both carried out in 1Q26.

Cash Position

(R$ million)

LWSA	2Q26	2Q25	Δ%
Consolidated			
Bank Gross Debt	**0.0**	**0.0**	**-**
(-) Cash and cash equivalents	(314.5)	(277.3)	13.4%
Net debt (cash)	**(314.5)**	**(277.3)**	**13.4%**
(+) Short Term - Lease liability [1]	19.4	18.3	6.1%
(+) Short Term Earnouts	19.8	23.8	-16.8%
Short Term Net debt (cash) of Earnouts	**(275.3)**	**(235.2)**	**17.0%**
(+) Long Term - Lease liability [1]	52.6	63.2	-16.9%
(+) Long Term Earnouts	11.7	40.6	-71.1%
Net debt (cash) of Earnouts	**(211.0)**	**(131.4)**	**60.6%**

As a result of strong cash generation during the period, we ended the period with a net cash position of R$ 314.5 million, an amount up 13.4% compared to the immediately preceding quarter.

Earnout balances payable, considering short and long-term, decreased from R$ 64.4 million in 1Q26 to R$ 31.5 million in 2Q26, with 63% of the balance to be paid within the next 12 months and the remainder over a period exceeding one year.

(Convenience Translation into English from the Original
Previously Issued in Portuguese)

LWSA S.A.

Report on Review of the
Individual and Consolidated
Interim Financial Information
for the Quarter Ended
June 30, 2026

Deloitte Touche Tohmatsu Auditores Independentes Ltda.

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REPORT ON REVIEW OF INDIVIDUAL AND CONSOLIDATED INTERIM FINANCIAL INFORMATION

To the Shareholders, Members of the Board of Directors and Management of
LWSA S.A.

Introduction

We have reviewed the accompanying individual and consolidated interim financial information of LWSA S.A. ("Company"), identified as parent company and consolidated, respectively, included in the Quarterly Information Form (ITR) for the quarter ended June 30, 2026, which comprises the balance sheet as of June 30, 2026, and the related statements of income and comprehensive income for the three- and six-month periods then ended, and the statements of changes in equity and cash flows for the six month period then ended, including the explanatory notes.

Management is responsible for the preparation of this interim financial information in accordance with Brazilian accounting standard NBC TG 21 (R4) - Interim Financial Reporting and international standard IAS 34 - Interim Financial Reporting, issued by the International Accounting Standards Board (IASB), as well as for its presentation in accordance with the rules issued by the Brazilian Securities Commission (CVM) applicable to the preparation of Interim Financial Information (ITR). Our responsibility is to express a conclusion on this interim financial information based on our review.

Scope of review

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

Conclusion 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 interim individual and consolidated financial information referred to above has not been prepared, in all material respects, in accordance with Brazilian Accounting Standard NBC TG 21 (R4) and international standard IAS 34 applicable to the preparation of Interim Financial Information (ITR), and presented in accordance with the standards issued by the CVM.

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Other matters

Statements of value added

The interim financial information referred to above includes the individual and consolidated statements of value added (DVA) for the six-month period ended June 30, 2026, prepared under the responsibility of the Company's Management and disclosed as supplemental information for the purposes of international standard IAS 34. These statements were subject to the review procedures performed together with the review of the ITR to reach a conclusion on whether they are reconciled with the interim financial information and the accounting records, as applicable, and whether their form and content are consistent with the criteria set out in Brazilian accounting standard NBC TG 09 - Statement of Value Added. Based on our review, nothing has come to our attention that causes us to believe that these statements of value added were not prepared, in all material respects, in accordance with the criteria defined in that technical pronouncement and consistently with the accompanying individual and consolidated interim financial information taken as a whole.

Corresponding amounts

The comparative figures for the three- and six-month periods ended June 30, 2025 were previously reviewed by other independent auditors, who issued an unmodified review report dated August 12, 2025. The comparative figures for the year ended December 31, 2025, were previously audited by other independent auditors, who issued an unmodified audit report dated March 2, 2026.
The accompanying individual and consolidated interim financial information have been translated into English for the convenience of readers outside Brazil.

São Paulo, August 12, 2026

DELOITTE TOUCHE TOHMATSU
Auditores Independentes Ltda.

Roberto Torres dos Santos
Engagement Partner

LWSA S.A.

INTERIM STATEMENTS OF FINANCIAL POSITION
AS AT JUNE 30, 2026 AND DECEMBER 31, 2025
(In thousands of Brazilian reais – R$)

		Parent Company		Consolidated	
ASSETS	Note	06/30/2026	12/31/2025	06/30/2026	12/31/2025
Cash and cash equivalents	3.1	230,390	287,666	314,495	371,931
Restricted securities	3.2	-	-	90,069	92,731
Accounts receivable	4.1	71,049	67,923	804,815	797,627
Taxes to be recovered		4,777	1,900	9,371	3,982
Income tax and social contribution to be recovered		127	7,009	1,672	14,666
Derivative financial instruments		-	61	-	61
Other assets	5	35,844	49,890	40,947	43,905
Total current assets		342,187	414,449	1,261,369	1,324,903
Financial assets	3.3	-	-	13,316	13,501
Judicial deposits	14	-	-	28	255
Other assets	5	22,772	22,772	24,965	23,067
Deferred income tax and social contribution	21	239,356	273,575	249,284	287,209
Total long-term realizable		262,128	296,347	287,593	324,032
Investments	7	930,048	907,936	-	-
Property, plant and equipment	8	67,145	69,775	72,327	76,366
Intangible	9	1,167,075	1,170,596	1,853,864	1,848,607
Right-of-use asset	10	56,989	59,984	60,917	64,477
Total non-current assets		2,483,385	2,504,638	2,274,701	2,313,482
Total assets		2,825,572	2,919,087	3,536,070	3,638,385

The accompanying notes are an integral part of the interim financial information.

LWSA S.A.

INTERIM STATEMENTS OF FINANCIAL POSITION

AS AT JUNE 30, 2026 AND DECEMBER 31, 2025

(In thousands of Brazilian reais – R$)

		Parent Company		Consolidated	
LIABILITIES	Note	06/30/2026	12/31/2025	06/30/2026	12/31/2025
Suppliers		43,081	33,429	50,391	41,056
Lease liability	12.2	18,011	17,032	19,361	18,769
Salaries, charges and social benefits	13	71,807	79,428	109,692	115,154
Income tax and social contribution to be collected		-	-	75	57
Other taxes payable		7,333	10,093	11,159	15,946
Services to be provided	4.2	114,256	114,321	117,121	120,237
Receivables to be transferred	4.3	57,395	40,413	697,606	687,376
Interest on equity and dividends payable		4	4	4	4
Taxes in installments	11	3,504	3,375	3,622	3,502
Derivative financial instruments		3,222	-	3,222	-
Obligation with investment acquisition	7.1	19,791	18,316	19,791	18,316
Other liabilities		31,514	28,790	36,571	34,108
Total current liabilities		369,918	345,201	1,068,615	1,054,525
Suppliers		750	-	750	-
Lease liability	12.2	49,689	53,647	52,554	56,704
Services to be provided	4.2	1,811	1,545	1,811	1,545
Taxes in installments	11	7,893	9,288	8,100	9,539
Obligation with investment acquisition	7.1	11,745	25,943	11,745	27,528
Provision for contingencies	14	1,342	2,047	2,131	2,984
Provision for investment loss	7	370	3,481	-	-
Deferred income tax and social contribution	21	-	-	8,310	7,625
Other liabilities		-	10,048	-	10,048
Total non-current liabilities		73,600	105,999	85,401	115,973
Net equity					
Share capital	15	2,329,876	2,469,875	2,329,876	2,469,875
Treasury shares	15	(75,642)	(66,981)	(75,642)	(66,981)
Capital reserves	15	42,255	33,103	42,255	33,103
Profit reserves		31,850	31,850	31,850	31,850
Equity valuation adjustment		(2,126)	40	(2,126)	40
Accumulated profit		55,841	-	55,841	-
Total net equity		2,382,054	2,467,887	2,382,054	2,467,887
Total liabilities and net equity		2,825,572	2,919,087	3,536,070	3,638,385

The accompanying notes are an integral part of the interim financial information.

LWSA S.A.

INTERIM STATEMENTS OF INCOME

FOR THE THREE- AND SIX-MONTH PERIODS ENDED JUNE 30, 2026 AND 2025

(In thousands of Brazilian reais – R$)

		Parent Company				Consolidated			
	Notes	01/01/2026 a 06/30/2026	01/01/2025 a 06/30/2025	04/01/2026 a 06/30/2026	04/01/2025 a 06/30/2025	01/01/2026 a 06/30/2026	01/01/2025 a 06/30/2025	04/01/2026 a 06/30/2026	04/01/2025 a 06/30/2025
Net operating revenue	18	478,775	410,176	244,583	229,251	737,983	719,666	375,203	370,776
Cost of services provided	19	(249,369)	(220,831)	(124,026)	(119,122)	(397,246)	(379,979)	(209,992)	(193,583)
Gross profit		229,406	189,345	120,557	110,129	340,737	339,687	165,211	177,193
(Expenses) Operating revenues									
Sales expenses	19	(76,395)	(80,399)	(40,117)	(45,872)	(135,372)	(138,478)	(69,416)	(73,050)
General and administrative expenses	19	(52,835)	(59,191)	(23,440)	(35,216)	(108,037)	(128,259)	(52,222)	(65,942)
Loss due to impairment	19	(4,848)	(2,588)	(1,932)	(1,307)	(6,897)	(4,336)	(2,969)	(2,119)
Equity income	7	(8,947)	(1,554)	(3,885)	(2,810)	-	-	-	-
Other operating revenues (expenses)	19	273	428	122	231	(399)	(1,422)	(303)	(838)
		(142,752)	(143,304)	(69,252)	(84,974)	(250,705)	(272,495)	(124,910)	(141,949)
Income before net financial income (expenses), income tax and social contribution		86,654	46,041	51,305	25,155	90,032	67,192	40,301	35,244
Financial revenues	20	17,373	17,942	7,928	8,956	21,201	31,345	10,152	14,485
Financial expenses	20	(12,851)	(20,461)	(5,408)	(10,090)	(14,805)	(47,735)	5,223	(22,630)
(Expenses) net financial income		4,522	(2,519)	2,520	(1,134)	6,396	(16,390)	15,375	(8,145)
Income before income tax and social contribution		91,176	43,522	53,825	24,021	96,428	50,802	55,676	27,099
Current income tax and social contribution	21	-	-	-	-	(861)	(11,534)	81	(2,921)
Deferred income tax and social contribution	21	(35,335)	(12,906)	(19,499)	(8,213)	(39,726)	(8,652)	(21,431)	(8,370)
		(35,335)	(12,906)	(19,499)	(8,213)	(40,587)	(20,186)	(21,350)	(11,291)
Net profit for the period		55,841	30,616	34,326	15,808	55,841	30,616	34,326	15,808
Earnings per share: (expressed in BRL per share)									
Basic profit per share	17	-	-	-	-	0.10	0.06	0.06	0.03
Diluted profit per share	17	-	-	-	-	0.10	0.06	0.06	0.03

The accompanying notes are an integral part of the interim financial information.

INTERIM STATEMENTS OF COMPREHENSIVE INCOME

FOR THE THREE- AND SIX-MONTH PERIODS ENDED JUNE 30, 2026 AND 2025

(In thousands of Brazilian reais – R$)

	Parent Company				Consolidated			
	01/01/2026 a 06/30/2026	01/01/2025 a 06/30/2025	04/01/2026 a 06/30/2026	04/01/2025 a 06/30/2025	01/01/2026 a 06/30/2026	01/01/2025 a 06/30/2025	04/01/2026 a 06/30/2026	04/01/2025 a 06/30/2025
Net profit for the period	55,841	30,616	34,326	15,808	55,841	30,616	34,326	15,808
Other comprehensive results								
Cash flow hedge	(3,222)	(1,408)	(3,222)	(1,408)	(3,222)	(1,408)	(3,222)	(1,408)
Deferred taxes on cash flow hedge	1,056	478	1,056	478	1,056	478	1,056	478
Comprehensive income for the period	53,675	29,686	32,160	14,878	53,675	29,686	32,160	14,878

The accompanying notes are an integral part of the interim financial information.

LWSA S.A.

INTERIM STATEMENTS OF CHANGES IN SHAREHOLDERS' EQUITY FOR THE

SIX-MONTH PERIOD ENDED JUNE 30, 2026 AND 2025

(In thousands of Brazilian reais -R$)

		Share Capital					Capital Reserves				Profit Reserves				
	Note	Paid up capital stock	Capital stock to be paid up	Expenses with the issuance of shares	Treasury shares	Treasury shares to be canceled	Cancellation of shares	Goodwill in capital transaction	Stock option plan reserve	Goodwill on the issuance of shares	Legal reserve	Profit retention reserve	Equity valuation adjustment	Accumulated profit	Total net equity
Balances on December 31, 2024		2,944,491	-	(76,201)	(25,375)	(189,650)	-	(22,344)	100,833	11,895	2,110	84	-	-	2,745,843
Net profit for the period		-	-	-	-	-	-	-	-	-	-	-	-	30,616	30,616
Cash flow hedge	23		-										(930)	-	(930)
Total comprehensive profit for the period		-	-	-	-	-	-	-	-	-	-	-	(930)	30,616	29,686
Repurchase of own shares	15	-	-	-	(30,970)	-	-	-	-	-	-	-	-	-	(30,970)
Capital increase	15	5,447	(5,447)		-										-
Share options exercised	15;16	-	5,447	-	-	-	-	-	-	-	-	-	-	-	5,447
Share-based payment	16	-	-	-	912	-	-	-	3,566	-	-	-	-	-	4,478
PSU/RSU/SOP Liquidation	16	-	-	-	3,279		-	-	(3,659)	-	-	-	-	-	(380)
Capital reduction	15	(124,640)	-		-	124,640			-						
Transfer	15	-	-	-	-	65,010	(65,010)	-	-	-	-	-	-	-	-
Balances on June 30, 2025		2,825,298	-	(76,201)	(52,154)	-	(65,010)	(22,344)	100,740	11,895	2,110	84	(930)	30,616	2,754,104
Balances on December 31, 2025		2,546,076	-	(76,201)	(66,981)	-	(65,010)	(22,344)	108,562	11,895	2,110	29,740	40	-	2,467,887
Net profit for the period		-	-	-	-	-	-	-	-	-	-	-	-	55,841	55,841
Cash flow hedge	23	-	-	-	-	-	-	-	-	-	-	-	(2,166)	-	(2,166)
Total comprehensive profit for the period		-	-	-	-	-	-	-	-	-	-	-	(2,166)	55,841	53,675
Repurchase of own shares	15	-	-	-	(8,661)	-	-	-	-	-	-	-	-	-	(8,661)
Capital increase	15														
Share-based payment	16	-	-	-	-	-	-	-	9,884	-	-	-	-	-	9,884
PSU/RSU/SOP Liquidation	16	-	-	-	-	-	-	-	(732)	-	-	-	-	-	(732)
Capital reduction	15	(139,999)	-				-	-		-	-	-	-	-	(139,999)
Balances on June 30, 2026		2,406,077	-	(76,201)	(75,642)	-	(65,010)	(22,344)	117,714	11,895	2,110	29,740	(2,126)	55,841	2,382,054

The accompanying notes are an integral part of the interim financial information.

LWSA S.A.

INTERIM STATEMENTS OF CASH FLOWS

FOR THE SIX-MONTH PERIOD ENDED JUNE 30, 2026 AND 2025

(In thousands of Brazilian reais – R$)

		Parent Company		Consolidated	
	Note	01/01/2026 a 06/30/2026	01/01/2025 a 06/30/2025	01/01/2026 a 06/30/2026	01/01/2025 a 06/30/2025
CASH FLOWS FROM OPERATING ACTIVITIES					
Profit before income tax and social contribution		91,176	43,522	96,428	50,802
Adjustments to reconcile profit before income tax and social contribution with net cash flow from operating activities:					
Depreciation and amortization	8;9;10	52,660	46,856	72,196	70,019
Equity result	7	8,947	1,554	-	-
Lease interest, exchange rate and monetary variations		2,841	1,506	1,952	1,200
Remeasurement of fair value of contingent consideration	7.1	4,981	14,028	3,396	14,028
Share-based payments	16	7,085	3,675	9,218	3,733
Provisions and other adjustments		2,469	651	1,681	3,446
Changes in assets and liabilities:					
Accounts receivable from customers		(4,662)	(19,485)	(9,234)	(19,527)
Taxes to be recovered		4,270	(2,588)	9,047	(8,404)
Other assets and restricted securities		6,992	(6,239)	3,969	27,298
Judicial deposits		-	(1)	227	(1)
Suppliers		12,097	(1,420)	8,113	(896)
Salaries, charges and social benefits		(7,431)	9,502	(5,528)	9,022
Other taxes payable		(4,025)	(1,518)	(6,167)	1,330
Services to be provided		200	1,293	(2,850)	3,022
Receivables to be transferred		16,982	29,281	10,230	(4,404)
Other liabilities		4,237	3,414	3,955	9,702
Income tax and social contribution paid		-	-	(782)	(14,778)
Net cash from operating activities		198,819	124,031	195,851	145,592
CASH FLOWS FROM INVESTING ACTIVITIES					
Acquisition of property, plant and equipment		(12,804)	(12,105)	(9,591)	(12,748)
Obligation with investment acquisition	7.1	(29,244)	(222,650)	(32,744)	(222,650)
Capital increase in a subsidiary	7	(31,906)	(24,279)	-	-
Cash received in incorporation		-	101,104	-	-
Financial assets		-	-	(249)	-
Acquisition of subsidiary, net of cash acquired		-	-	-	(1,255)
Acquisition and development of intangible assets		(26,849)	(24,427)	(49,021)	(42,200)
Net cash (used in) generated by investing activities		(100,803)	(182,357)	(91,605)	(278,853)
CASH FLOWS FROM FINANCING ACTIVITIES					
Resources from the exercise of stock options		-	6,359	-	6,359
Payment of lease liabilities	12	(11,645)	(10,712)	(13,022)	(12,217)
Loans and financing paid		-	-	-	(2)
Dividends and interest on equity paid		(139,999)	-	(139,999)	-
Repurchase of own shares		(3,648)	(1,005)	(8,661)	(30,970)
Net cash used in financing activities		(155,292)	(5,358)	(161,682)	(36,830)
Net (reduction) increase in cash and cash equivalents		(57,276)	(63,684)	(57,436)	(170,091)
Cash and cash equivalents at the beginning of the period		287,666	248,368	371,931	447,378
Cash and cash equivalents at the end of the period		230,390	184,684	314,495	277,287
Net (reduction) increase in cash and cash equivalents		(57,276)	(63,684)	(57,436)	(170,091)

The accompanying notes are an integral part of the interim financial information.

LWSA S.A.

INTERIM STATEMENT OF VALUE ADDED

FOR THE SIX-MONTH PERIOD ENDED JUNE 30, 2026 AND 2025

(In thousands of Brazilian reais – R$)

		Parent Company		Consolidated	
	Notes	01/01/2026 a 06/30/2026	01/01/2025 a 06/30/2025	01/01/2026 a 06/30/2026	01/01/2025 a 06/30/2025
Revenues		518,041	445,116	796,198	784,977
Service revenue	18	522,630	448,312	802,268	790,819
Discounts and rebates	18	(4,844)	(3,641)	(5,656)	(4,441)
Other operating income		255	445	(414)	(1,401)
		-		-	
Inputs purchased from third parties (includes ICMS, PIS and COFINS)		(200,936)	(186,034)	(306,769)	(304,617)
Costs of services provided		(90,470)	(87,451)	(189,358)	(190,579)
Materials, energy, third-party services and others		(110,466)	(98,583)	(117,411)	(114,038)
Gross value added		317,105	259,082	489,429	480,360
		-		-	
Retention		(52,660)	(46,856)	(72,196)	(70,019)
Depreciation and amortization	8;9;10	(52,660)	(46,856)	(72,196)	(70,019)
Net added value generated		264,445	212,226	417,233	410,341
		-		-	
Added value received in transfer		8,426	16,388	21,201	31,345
Equity income	7	(8,947)	(1,554)	-	-
Financial revenues	20	17,373	17,942	21,201	31,345
Total added value to be distributed		272,871	228,614	438,434	441,686
				-	
Added value distribution		272,871	228,614	438,434	441,686
		-		-	
Personnel and charges		98,591	101,850	228,674	238,503
Direct compensation		66,415	68,744	180,758	188,359
Benefits		20,844	21,763	30,196	32,441
Severance Pay Indemnity Fund (FGTS)		11,332	11,343	17,720	17,703
		-		-	
Taxes, fees and contributions		105,668	75,478	139,058	124,409
Federal		93,019	62,090	121,075	101,088
State		-	-	-	58
Municipal		12,649	13,388	17,983	23,263
Interest and rent		12,771	20,670	14,861	48,158
Equity remuneration		55,841	30,616	55,841	30,616
Retained net profit		55,841	30,616	55,841	30,616

The accompanying notes are an integral part of the interim financial information.

1 OPERATIONS CONTEXT

a) Operations

LWSA S.A., formerly named Locaweb Serviços de Internet S.A. (hereinafter referred to as the "Company", also referred to as the "Group" or "LWSA"), headquartered at Rua Itapaiúna, 2,434 - São Paulo/SP, with operations that began in 1998, is one of the pioneering companies in Business to Business (B2B) solutions for the digital transformation of businesses in Brazil. The Company offers a diversified portfolio of integrated solutions, with the purpose of helping its clients' businesses to be born and thrive through the use of technology.

The Company has two operating segments: (i) Be Online and Software as a Service & Solutions ("Be Online & SaaS"), offered to its clients through the brands: Locaweb, Wake Experience, Nextios, Kinghost, Delivery Direto and Connectplug; and (ii) Commerce, offered to its clients through the brands: Tray, Wake, Vindi Pagamentos (Yapay), Melhor Envio, Credisfera, Vindi, Bagy Sul, Bling, Pagcerto, Bagy, Octadesk, Ideris and Síntese. These business segments are highly complementary, generate significant operating synergies for the Company and its clients, and together form an ecosystem that enables strong cross-selling and up-selling within its extensive and diversified client base, from the most varied sectors of the economy, with a greater concentration in small and medium-sized companies.

2 SUMMARY OF MATERIAL ACCOUNTING PRACTICES

The issuance of this individual and consolidated interim financial information was authorized by the Board of Directors on August 12, 2026.

The interim financial information was prepared in accordance with CVM Resolution No. 102/22, which establishes the minimum content of interim financial statements and the recognition and measurement principles for complete or condensed interim period statements.

The interim financial information, in this case, is intended to provide quarterly information based on the most recent complete annual financial statements.

Accordingly, it focuses on new activities, events and circumstances and does not duplicate information previously disclosed, except when Management judges the maintenance of certain information to be relevant.

The interim financial information presented herein was prepared based on the accounting policies and estimation calculation methods adopted in the preparation of the annual financial statements for the year ended December 31, 2025.

There were no changes of any nature to such policies and estimation calculation methods. As permitted by CVM Resolution No. 102/22, Management chose not to re-disclose in detail the material accounting policies adopted by the Company. Therefore, this individual and consolidated interim financial information should be read together with the individual and consolidated annual financial statements for the year ended December 31, 2025.

Management states that all relevant information specific to the financial statements is being disclosed and that it corresponds to the information used by Management in its own decision-making.

2.1. Basis of consolidation

The consolidated interim financial information includes the operations of the Company and its subsidiaries, presented as follows:

		Interest %	
Subsidiaries	Interest	2026	2025
Locaweb Telecom	Direct	100%	100%
Yapay	Direct	100%	100%
Wake	Direct	100%	100%
IT Capital (Delivery Direto)	Direct	100%	100%
Vindi Tecnologia	Direct	100%	100%
Vindi Pagamentos	Indirect	100%	100%
Connectplug	Direct	100%	100%
Bagy Sul	Direct	100%	100%
Credisfera	Direct	100%	100%
Samurai Holding	Direct	100%	100%
Samurai Desenvolvimento	Indirect	100%	100%
Organisys Payments Holding	Direct	100%	100%
Pagcerto	Indirect	100%	100%
Bagy	Direct	100%	100%
Octadesk	Direct	100%	100%
Síntese	Direct	100%	100%
LW Ventures FIP	Direct	100%	100%

2.2. Statement of compliance and basis of preparation

The interim financial information was prepared and is being presented in accordance with technical pronouncement NBC TG 21 (R4) - Interim Financial Reporting and the international standard IAS 34 - Interim Financial Reporting, issued by the International Accounting Standards Board (IASB), consistent with the standards issued by the Brazilian Securities and Exchange Commission (CVM) applicable to the preparation of quarterly information.

3 CASH AND CASH EQUIVALENTS AND FINANCIAL ASSETS

3.1. Cash and cash equivalents

	Parent Company		Consolidated	
	06/30/2026	12/31/2025	06/30/2026	12/31/2025
Cash and banks	39	617	3,985	34,224
CDB and repurchase agreements (a)	22,010	23,875	62,074	40,941
National Treasury Bills	-	-	12,295	6,984
Funds (b)	208,341	263,174	236,141	289,782
	230,390	287,666	314,495	371,931

a) On June 30, 2026, they earned an average return of 98.91% of CDI in the quarter and 101.51% of CDI over the last 12 months (103.17% of CDI for the year ended December 31, 2025), with daily liquidity redeemable directly with the issuer, subject to an insignificant risk of change in value.

b) Exclusive fund, comprised of units of investment funds whose portfolio is made up of other funds which, in turn, hold assets in underlying fixed-income strategies with immediate liquidity. The eligible assets in the composition of the portfolio are almost entirely investment grade, which corresponds to the highest rating classification, representing low credit risk and volatility. The exclusive fund has a track record of investments and redemptions with immediate liquidity, and the Company holds less than 1% of the net assets of the funds that make up its portfolio, ensuring prompt convertibility into a known amount of cash.

3.2. Restricted securities

The balances of restricted securities are funds invested in financial investments in the name of subsidiary Pagcerto, aimed at guaranteeing the funds to cover the balances of clients' "prepaid payment accounts".

Subsidiary Pagcerto invested in federal government securities, registered with the Special System for Settlement and Custody (Selic), as required by BCB Resolution No. 80, of March 25, 2021.

	Parent Company		Consolidated	
	06/30/2026	12/31/2025	06/30/2026	12/31/2025
National Treasury Bills	-	-	49,279	47,495
Treasury Financial Bills	-	-	40,790	45,236
	-	-	90,069	92,731
Current	-	-	90,069	92,731

3.3. Financial assets

On December 10, 2021, LW Ventures Fundo de Investimento em Participações Multiestratégia Investimento no Exterior ("LW Ventures") was established, a Corporate Venture Capital (CVC) fund whose objective is to invest in startups with high growth and innovation potential. The Company is the majority unitholder (100%) of the Fund, which is managed by an independent manager. Investments are made substantially through loan agreements with an option to convert into an equity interest on a given date. The medium- to long-term strategy for the assets is to generate synergy with the Company’s businesses, or a planned exit when financial returns are favorable; accordingly, they are recognized as a financial instrument (level 2).

Financial assets are measured at fair value through profit or loss, and since they are represented by privately-held startups with no quoted prices in an active market, the fair value for these investments is measured using a valuation technique based on revenue multiples and NAV (Net Asset Value), considering the reasonableness of the range of values they indicate, with the fair value measurement being the point within that range that best represents fair value under the circumstances, or through observable market transactions, such as new investment rounds, in which case the Post-Money Valuation is considered as the new fair value reference for that asset. The Company used this reference for the investments outstanding on June 30, 2026 and December 31, 2025.

The value of these investments on June 30, 2026 was BRL 13,316 (BRL 13,501 on December 31, 2025).

4 ACCOUNTS RECEIVABLE, SERVICES TO BE PROVIDED AND RECEIVABLES TO BE TRANSFERRED

4.1. Accounts receivable

The accounts receivable balance is comprised of:

	Parent Company		Consolidated	
	06/30/2026	12/31/2025	06/30/2026	12/31/2025
Credit card administrators	53,756	55,147	771,616	769,367
Accounts receivable from customers	24,210	18,161	42,914	35,932
Total accounts receivable	77,966	73,308	814,530	805,299
Expected credit losses	(6,917)	(5,385)	(9,715)	(7,672)
Total net accounts receivable	71,049	67,923	804,815	797,627

The accounts receivable balance by aging is presented below:

	Parent Company		Consolidated	
	06/30/2026	12/31/2025	06/30/2026	12/31/2025
Amounts to become due	68,331	65,147	798,835	792,795
Overdue amounts				
Up to 30 days	1,867	1,628	3,556	2,922
From 31 to 90 days	1,777	1,148	3,352	1,910
From 91 to 180 days	1,650	2,234	2,642	3,317
Over 181 days	4,341	3,151	6,145	4,355
Gross accounts receivable	77,966	73,308	814,530	805,299

The changes in the expected credit losses of the Company and its subsidiaries for the periods ended June 30, 2026 and December 31, 2025 are shown as follows:

	Parent Company		Consolidated	
	06/30/2026	12/31/2025	06/30/2026	12/31/2025
Opening balance	(5,385)	(2,472)	(7,672)	(4,525)
Additions	(4,844)	(10,474)	(6,350)	(13,885)
Reversals	3,312	7,561	4,307	10,277
Sale of subsidiary	-	-	-	461
Final balance	(6,917)	(5,385)	(9,715)	(7,672)

Expected losses are calculated based on historical analysis and on amounts considered sufficient by Management to cover any losses on the realization of accounts receivable from customers.

Management believes that the risk related to accounts receivable is minimized by the fact that the Company's end-customer base is highly diversified and predominantly pays in advance.

4.2. Services to be provided

	Parent Company		Consolidated	
	06/30/2026	12/31/2025	06/30/2026	12/31/2025
Services to be provided	116,067	115,866	118,932	121,782
Current	114,256	114,321	117,121	120,237
Non-current	1,811	1,545	1,811	1,545

4.3. Receivables to be transferred

	Parent Company		Consolidated	
	06/30/2026	12/31/2025	06/30/2026	12/31/2025
Receivables to be transferred	57,395	40,413	697,606	687,376
Current	57,395	40,413	697,606	687,376

On June 30, 2026, the consolidated balance of receivables to be transferred was BRL 697,606 (BRL 687,376 on December 31, 2025). Of this amount, BRL 90,069 (BRL 92,682 on December 31, 2025) corresponds to balances in electronic currency held in prepaid payment accounts, reflecting the Company's obligations to Pagcerto's users, ensuring immediate availability for redemption at any time.

5 OTHER ASSETS

	Parent Company		Consolidated	
	06/30/2026	12/31/2025	06/30/2026	12/31/2025
Advance to suppliers	1,596	7,053	2,812	7,857
Advances to employees and benefits	5,260	4,974	9,726	7,106
Software license to be appropriated	10,121	9,967	12,046	12,890
Shared services receivable from related parties (note 6a)	4,577	5,456	-	-
PHENOM 100 Program membership	2,772	2,772	2,772	2,772
Business combination indemnity asset (Note 14.1)	-	-	114	100
Interest on equity receivable	-	7,778	-	-
Digital certificates	6,539	8,731	6,539	8,731
Amount receivable on sale of subsidiary (i)	25,000	25,000	25,000	25,000
Other assets	2,751	931	6,903	2,516
	58,616	72,662	65,912	66,972
Current	35,844	49,890	40,947	43,905
Non-current	22,772	22,772	24,965	23,067

(i) Amount receivable relating to the sale of Wake Creators.

6 TRANSACTIONS WITH RELATED PARTIES

Related-party transactions basically refer to transactions with subsidiaries and with companies whose quotaholders are the individuals who make up the controlling group or the board of officers of the Company's subsidiaries.

a) Transactions and balances

The Company and its subsidiaries operate and are managed jointly, and therefore share common expenses (back office), which are allocated based on technical criteria periodically reviewed by Management. Transactions are carried out on terms agreed between the parties.

The Company entered into a private instrument for the sharing of expenses, reimbursements, transfers, withholdings and apportionments within the same economic group. The purpose of this agreement is to objectively adjust the terms and characteristics of the sharing of these expenses.

The main balances and transactions with related parties are as follows:

	Parent Company			
	Current assets (Note 5)		Current liabilities	
	06/30/2026	12/31/2025	06/30/2026	12/31/2025
Wake	(7)	71	-	-
Yapay	1,788	1,319	-	-
Locaweb Telecom	(2)	-	-	(21)
Síntese	189	283	-	-
Delivery Direto	357	493	-	-
Organisys Payments Holding	-	-	(441)	(441)
Octadesk	479	629	-	-
Credisfera	90	133	-	-
Cplug	568	1,067	-	-
Pagcerto	101	166	-	-
Vindi Tecnologia	579	794	-	-
Bagy Sul	312	315	-	-
Bagy	123	186	-	-
	4,577	5,456	(441)	(462)

	Parent Company and Consolidated			
	Non-current assets		Non-current liabilities	
	06/30/2026	12/31/2025	06/30/2026	12/31/2025
WW Marques	1,512	1,890	1,756	2,147
MG4	38,147	41,337	47,122	50,536
	39,659	43,227	48,878	52,683

	Parent Company					
	Revenues		Costs		Expenses	
	06/30/2026	06/30/2025	06/30/2026	06/30/2025	06/30/2026	06/30/2025
Yapay (a) (b)	-	3	-	-	-	(1,308)
Locaweb Telecom (c)	-	-	-	(40)	-	-
MG4 (e)	-	-	(5,388)	(5,086)	(1,567)	(1,479)
Wake (a)	-	34	-	-	-	-
Cyberweb (a)	-	179	-	(34)	-	-
IT Capital (Delivery Direto) (a)	-	15	-	-	-	-
Connectplug (a)	-	6	-	-	-	-
Octadesk (b)	-	152	-	(217)	-	(174)
Bagy Sul (a)	-	57	-	-	-	-
Pagcerto (a)	-	-	-	(439)	-	-
Vindi Tecnologia (a)	-	-	-	(6)	-	(30)
Bagy (a)	-	44	-	-	-	(15)
Síntese (a)	-	90	-	-	-	-
Wake Creators (b)	-	32	-	-	-	-
WW Marques (e)	-	-	-	-	(599)	(581)
	-	612	(5,388)	(5,822)	(2,166)	(3,587)

(a) Provision of hosting services, software licensing and technical support.
(b) Software licensing expense.
(c) Telephony costs and expenses.
(d) Advertising and media placement expenses.
(e) Real estate lease costs and expenses (cash disbursement).

	Consolidated	
	Costs	Expenses

	06/30/2026	06/30/2025	06/30/2026	06/30/2025
MG4	(5,388)	(5,086)	(1,567)	(1,479)
WW Marques	-	-	(599)	(581)
	(5,388)	(5,086)	(2,166)	(2,060)

MG4 and WW Marques own the properties occupied by the Company and its subsidiaries. In all of these companies, the owners are related parties.

The Company has a lease agreement for its headquarters with MG4, a company whose quotaholders are the individuals who make up the Company's controlling group, for a monthly amount of approximately BRL 1,179. The total rent paid in the period ended June 30, 2026 was BRL 6,955 (BRL 6,565 in the same period of 2025). The agreement has a 120-month term and is adjusted every 12 months by the IGP-M index. Due to the expense-sharing agreement, the costs are allocated between the Parent Company and the subsidiaries that use the same headquarters property. This agreement was recorded as a lease included in notes 10 and 12.

The Company has a lease agreement for the Tray branch property with WW Marques, a company that has one of the Company's officers among its quotaholders. The current monthly amount of these agreements is approximately BRL 100. The total rent paid in the period ended June 30, 2026 was BRL 599 (BRL 581 in the same period of 2025). The agreement has a 60-month term and is adjusted every 12 months by the IGP-M index. These agreements were recorded as leases included in notes 10 and 12.

b) Management compensation

Management compensation expenses for the periods ended June 30, 2026 and 2025 are presented below:

	06/30/2026	06/30/2025
Remuneration	9,679	8,810
Charges and benefits	3,677	3,395
Expenses with stock purchase plan (i)	5,880	2,578
Total	19,236	14,783

(i) Stock option plans, share grants and performance plan (Note 16).

7 INVESTMENTS

The investments are composed as follows on June 30, 2026 and December 31, 2025:

	Parent Company	
	06/30/2026	12/31/2025
Investments in subsidiaries	930,048	907,936
Provision for investment losses	(370)	(3,481)
Total investments	929,678	904,455
Investment reconciliation		
Investments in subsidiaries and affiliates	289,864	264,640
Goodwill on the acquisition of investments	639,815	639,815
Total net investments	929,679	904,455

The composition of the goodwill on investments made by the Company is shown below:

Investee	Balance on 12/31/2025	Balance on 06/30/2026
Direct		
IT Capital (Delivery Direto)	26,685	26,685

Vindi Tecnologia	181,606	181,606
Connectplug	26,301	26,301
Octadesk	172,260	172,260
Credisfera	77,630	77,630
Síntese	47,583	47,583
Bagy	43,839	43,839
Bagy Sul (Dooca)	41,054	41,054
Wake	2,895	2,895
Samurai Holding	19,962	19,962
Total goodwill on the acquisition of investments	639,815	639,815

We shall now show the main financial information of the subsidiaries:

	% Interest	Assets	Liabilities	Share Capital	Capital Reserves	Profit Reserves (Accumulated losses)	Total Net Equity	Net Revenue	Income for the period
		Balance on 06/30/2026							
				Net Equity					
Direct interest									
Locaweb Telecom	100%	76	3	4,512	-	(4,439)	73	-	(177)
Yapay	100%	843,923	625,367	79,671	(22,821)	161,706	218,556	129,557	4,612
IT Capital (Delivery Direto)	100%	9,223	2,097	13,669	(1)	(6,542)	7,126	5,176	308
Vindi Tecnologia	100%	24,537	8,806	75,395	(668)	(58,976)	15,731	21,619	(2,696)
Connectplug	100%	11,538	7,413	27,207	703	(23,785)	4,125	17,863	(2,850)
Octadesk	100%	23,010	11,257	7,183	149	4,421	11,753	32,953	2,229
Wake	100%	52,650	12,702	85,882	1,751	(47,685)	39,948	20,924	(6,490)
Bagy Sul	100%	1,815	2,185	24,561	27	(24,958)	(370)	2,226	(3,680)
Credisfera	100%	3,970	902	46,349	52	(43,333)	3,068	1,179	(1,993)
Samurai Holding	100%	1,093	738	5,935	-	(5,580)	355	-	(27)
Bagy	100%	7,696	2,996	29,892	31	(25,223)	4,700	8,918	571
Síntese	100%	13,035	3,206	10,827	(9,986)	8,988	9,829	11,266	(1,846)
Organisys Payments Holding	100%	33,751	3,373	20,708	(864)	10,534	30,378	-	3,028
LW Ventures	100%	13,316	-	23,680	(24)	(10,340)	13,316	-	(434)
Indirect interest									
Vindi Pagamentos	100%	806	2	1,033	-	(229)	804	-	5
Samurai Desenvolvimento	100%	1,312	220	6,728	-	(5,636)	1,092	104	(26)
Pagcerto	100%	115,367	92,959	20,708	1,600	100	22,408	7,424	2,412

	% Interest	Assets	Liabilitie s	Share Capital	Capital Reserves	Profit Reserves (Accumulated losses)	Total Net Equity	Net Revenue	Income for the year
		Balance on 12/31/2025							
				Net Equity					
Direct interest									
Locaweb Telecom	100%	93	19	4,335	-	(4,261)	74	385	(225)
Yapay	100%	837,933	636,003	68,515	1,506	131,909	201,930	266,360	14,367

		Balance on 12/31/2025							
				Net Equity					
	% Interest	Assets	Liabilities	Share Capital	Capital Reserves	Profit Reserves (Accumulated losses)	Total Net Equity	Net Revenue	Income for the year
LWK Kinghost (i)	100%	-	-	-	-	-	-	-	2,827
IT Capital (Delivery Direto)	100%	8,817	2,027	13,542	98	(6,850)	6,790	11,929	4,946
Locaweb Commerce (i)	100%	-	-	-	-	-	-	-	8,411
Vindi Tecnologia	100%	27,911	9,243	70,384	4,562	(56,278)	18,668	42,667	(11,644)
Connectplug	100%	5,134	8,154	17,469	447	(20,936)	(3,020)	30,845	(9,736)
Octadesk	100%	20,042	10,447	7,183	221	2,191	9,595	63,980	8,843
Wake Creators (ii)	100%	-	-	-	-	-	-	56,167	(4,447)
Wake	100%	51,843	12,930	78,508	1,602	(41,197)	38,913	33,477	(21,334)
Bagy Sul	100%	2,020	2,481	20,662	156	(21,279)	(461)	5,336	(8,553)
Credisfera	100%	2,774	2,217	41,503	394	(41,340)	557	6,810	(2,066)
Samurai Holding	100%	1,120	737	5,934	-	(5,551)	383	-	(28)
Bagy	100%	8,426	4,793	29,282	145	(25,794)	3,633	17,990	(5,279)
Síntese	100%	15,413	3,711	10,827	(9,958)	10,833	11,702	27,093	841
LW Ventures	100%	13,501	-	23,430	-	(9,929)	13,501	-	(3,419)
Indirect interest									
Cyberweb (i)	100%	-	-	-	-	-	-	9,308	2,827
Melhor Envio (i)	100%	-	-	-	-	-	-	27,164	8,331
Ideris (i)	100%	-	-	-	-	-	-	2,041	326
Vindi Pagamentos	100%	799	1	1,033	-	(235)	798	-	5
Samurai Desenvolvimento	100%	1,202	83	6,728	-	(5,609)	1,119	207	(24)
Organisys Payments Holding	100%	29,068	1,713	20,708	(864)	7,511	27,355	-	7,136
Pagcerto	100%	139,173	119,178	20,708	1,600	(2,313)	19,995	3,580	8,159

(i) LWK Kinghost, Locaweb Commerce, Cyberweb, Melhor Envio and Ideris were merged in February 2025, and net revenue and income refer only to effects after the merger.

(ii) Subsidiary sold in October 2025.

The movement of investments in subsidiaries is shown below:

Investee	Balance on 12/31/2025	Advance/capital increase	Equity: Equity	Equity: Amortization capital gains	Equity: Total	Stock-based compensation plan	Other (i)	Balance on 06/30/2026
Locaweb Telecom	74	177	(177)	-	(177)	-	-	74
Yapay	201,930	-	8,862	-	8,862	860	6,905	218,557
IT Capital (Delivery Direto)	(46)	-	307	-	307	(99)	128	290
Vindi Tecnologia	(6,937)	5,011	(2,697)	(793)	(3,490)	(240)	(5,011)	(10,667)
Connectplug	(7,622)	9,738	(2,849)	(161)	(3,010)	256	-	(638)
Octadesk	3,258	-	2,227	(717)	1,510	(70)	-	4,698
Wake	38,913	7,374	(6,489)	-	(6,489)	150	-	39,948
Bagy Sul	(7,042)	3,899	(3,679)	(331)	(4,010)	(129)	-	(7,282)
Credisfera	(4,062)	4,846	(1,993)	(392)	(2,385)	(342)	-	(1,943)
Samurai Holding	(2,222)	-	(29)	(270)	(299)	-	-	(2,520)
Organisys Payments Holding	27,350	-	3,027	-	3,027	-	-	30,377
Bagy	2,106	610	572	(169)	403	(114)	-	3,005
Síntese	5,440	-	(1,844)	(917)	(2,761)	(29)	-	2,650
LW Ventures	13,501	250	(435)	-	(435)	-	-	13,316
	264,641	31,906	(5,197)	(3,750)	(8,947)	243	2,022	289,864

(i) Vindi Pagamentos (Yapay) and IT Capital refer to the resolution on interest on equity, and Vindi refers to the repurchase of own shares.

Equity

Investee	Balance on 12/31/2024	Advance/capital increase	Equity	Amortization capital gains	Total	Stock-based compensation plan	Other (i)	Balance on 06/30/2025
Locaweb Telecom	(57)	193	4	-	4	-	-	140
Yapay	196,208	8,293	11,820	-	11,820	122	(17,479)	198,964
LWK Kinghost	23,268	-	2,827	(254)	2,573	(578)	(25,263)	-
IT Capital (Delivery Direto)	(4,587)	-	1,502	-	1,502	35	-	(3,050)
Locaweb Commerce	360,862	-	8,411	-	8,411	(303)	(368,970)	-
Vindi Tecnologia	8,075	1,714	(1,421)	(2,561)	(3,982)	155	-	5,962
Connectplug	(4,633)	1,108	(3,039)	(468)	(3,507)	86	-	(6,946)
Octadesk	(4,253)	-	2,530	(717)	1,813	89	-	(2,351)
Wake Creators	178	-	(3,772)	(2,559)	(6,331)	47	-	(6,106)
Wake	46,269	8,172	(4,806)	-	(4,806)	339	-	49,974
Bagy Sul	(4,830)	3,276	(3,617)	(681)	(4,298)	(4)	-	(5,856)
Credisfera	(1,418)	266	(968)	(478)	(1,446)	-	-	(2,598)
Samurai Holding	(1,660)	2	22	(270)	(248)	-	-	(1,906)
Organisys Payments Holding	20,222	-	3,099	-	3,099	(8)	-	23,313
Bagy	7,606	-	(3,301)	(170)	(3,471)	(3)	-	4,132
Síntese	6,368	-	388	(917)	(529)	-	-	5,839
LW Ventures	15,015	1,255	(2,158)	-	(2,158)	-	-	14,112
	662,633	24,279	7,521	(9,075)	(1,554)	(23)	(411,712)	273,623

(i) LWK Kinghost and Locaweb Commerce refer to the merger, and Vindi Pagamentos (Yapay) refers to the repurchase of own shares.

7.1. Obligation with investment acquisition

The balance of the obligation to purchase investments is composed of:

	Parent Company		Consolidated	
	06/30/2026	12/31/2025	06/30/2026	12/31/2025
Ideris	2,089	-	2,089	-
Melhor Envio	4,699	6,168	4,699	6,168
Social Miner	810	2,632	810	2,632
Bagy Sul	462	557	462	557
Credisfera	2,614	2,818	2,614	2,818
Samurai	1,057	1,722	1,057	1,722
Bling	10,997	18,614	10,997	18,614
Pagcerto	-	-	-	1,585
Bagy	2,854	2,673	2,854	2,673
Octadesk	5,954	9,075	5,954	9,075
Total obligations with investments	31,536	44,259	31,536	45,844
Current	19,791	18,316	19,791	18,316
Non-current	11,745	25,943	11,745	27,528

The movement of obligations with the acquisition of investments is presented below:

	Parent Company	Consolidated
Balance on 12/31/2025	44,259	45,844
Payments, withheld installments and contingent consideration	(17,704)	(17,704)
Remeasurement of fair value of contingent consideration	4,981	3,396
Balance on 06/30/2026	31,536	31,536

8 PROPERTY, PLANT AND EQUIPMENT

The movement in the controller is presented below:

	Parent Company					
	Computers and peripherals	Improvements	Furniture and fixtures	Machinery and equipment	Other fixed assets	Total fixed assets
Cost						
Balances on December 31, 2025	45,046	41,972	5,385	370,289	1,942	464,634
Additions for the period	267	-	-	10,846	-	11,113
Write-offs	(97)	-	(1)	(1,268)	-	(1,366)
Balances on June 30, 2026	45,214	41,972	5,384	379,867	1,942	474,379
Depreciation						
Balances on December 31, 2025	(36,157)	(31,677)	(3,291)	(322,937)	(797)	(394,859)
Depreciation for the period	(2,399)	(1,313)	(205)	(9,645)	(171)	(13,733)
Write-offs	88	-	-	1,268	-	1,356
Balances on June 30, 2026	(38,468)	(32,990)	(3,496)	(331,314)	(966)	(407,234)
Residual value:						
Balances on December 31, 2025	8,889	10,295	2,094	47,352	1,145	69,775
Balances on June 30, 2026	6,746	8,982	1,888	48,553	976	67,145

	Parent Company					
	Computers and peripherals	Improvements	Furniture and fixtures	Machinery and equipment	Other fixed assets	Total fixed assets
Cost						
Balances on December 31, 2024	21,771	41,181	4,758	344,851	2,232	414,793
Incorporation	21,213	582	537	1,638	252	24,222
Additions for the period	1,278	121	103	17,398	-	18,900
Write-offs	(10)	-	-	(423)	(417)	(850)
Balances on June 30, 2025	44,252	41,884	5,398	363,464	2,067	457,065
Depreciation						
Balances on December 31, 2024	(15,364)	(28,507)	(2,642)	(305,554)	(925)	(352,992)
Incorporation	(15,550)	(267)	(275)	(505)	(30)	(16,627)
Depreciation for the period	(2,440)	(1,401)	(199)	(8,992)	(188)	(13,220)
Write-offs	10	-	-	423	417	850
Balances on June 30, 2025	(33,344)	(30,175)	(3,116)	(314,628)	(726)	(381,989)
Residual value						
Balances on December 31, 2024	6,407	12,674	2,116	39,297	1,307	61,801
Balances on June 30, 2025	10,908	11,709	2,282	48,836	1,341	75,076

The movement in the consolidated is presented below:

	Consolidated					
	Computers and peripherals	Improvements	Furniture and fixtures	Machinery and equipment	Other fixed assets	Total fixed assets
Cost						
Balances on December 31, 2025	45,045	47,051	6,881	376,929	2,026	477,932
Additions for the period	372	273	-	10,920	-	11,565
Write-offs	(102)	(532)	(140)	(1,290)	-	(2,064)
Balances on June 30, 2026	45,315	46,792	6,741	386,559	2,026	487,349
Depreciation						
Balances on December 31, 2025	(33,499)	(35,551)	(3,990)	(327,704)	(822)	(401,566)
Depreciation for the period	(3,135)	(1,711)	(277)	(10,181)	(176)	(15,480)
Write-offs	92	528	46	1,274	-	1,940
Balances on June 30, 2026	(36,542)	(36,734)	(4,221)	(336,611)	(998)	(415,106)
Residual value:						
Balances on December 31, 2025	11,546	11,500	2,891	49,225	1,204	76,366
Balances on June 30, 2026	8,773	10,058	2,520	49,948	1,028	72,327

	Consolidated					
	Computers and peripherals	Improvements	Furniture and fixtures	Machinery and equipment	Other fixed assets	Total fixed assets
Cost						
Balances on December 31, 2024	47,067	46,936	6,909	352,953	2,525	456,390
Additions for the period	1,490	322	168	17,705	-	19,685
Write-offs	(2,432)	-	(50)	(468)	(417)	(3,367)
Balances on June 30, 2025	46,125	47,258	7,027	370,190	2,108	472,708
Depreciation						
Balances on December 31, 2024	(29,609)	(31,864)	(3,524)	(309,746)	(975)	(375,718)
Depreciation for the period	(4,046)	(2,117)	(287)	(9,623)	(193)	(16,266)
Write-offs	2,364	-	43	468	417	3,292
Balances on June 30, 2025	(31,291)	(33,981)	(3,768)	(318,901)	(751)	(388,691)
Residual value:						
Balances on December 31, 2024	17,458	15,072	3,385	43,207	1,550	80,672
Balances on June 30, 2025	14,834	13,277	3,259	51,289	1,357	84,016

9 INTANGIBLE

The movement in the controller is shown below:

	Parent Company						
	Software	Trademarks and patents	Internal development (a)	Other	Goodwill	Customer portfolio	Total intangible assets
Cost							
Balances on December 31, 2025	118,144	74,905	226,348	872	928,433	46,265	1,394,967
Additions for the period	7,003	-	20,078	-	-	-	27,081
Investment transfers (i)	(861)	-	-	-	-	-	(861)
Balances on June 30, 2026	124,286	74,905	246,426	872	928,433	46,265	1,421,187
	-	-	-	-	-	-	-
Amortization							
Balances on December 31, 2025	(81,009)	(10,561)	(99,141)	(872)	-	(32,788)	(224,371)
Amortization for the period	(7,678)	(457)	(19,778)	-	-	(2,456)	(30,369)
Investment transfers (i)	628	-	-	-	-	-	628
Balances on June 30, 2026	(88,059)	(11,018)	(118,919)	(872)	-	(35,244)	(254,112)
Residual value:							
Balances on December 31, 2025	37,135	64,344	127,207	-	928,433	13,477	1,170,596
Balances on June 30, 2026	36,227	63,887	127,507	-	928,433	11,021	1,167,075

(i) Transfer of software licenses to be appropriated (other assets) to intangible assets.

	Parent Company						
	Software	Trademarks and patents	Internal development (a)	Other	Goodwill	Customer portfolio	Total intangible assets
Cost							
Balances on December 31, 2024	75,915	62,281	178,047	872	604,689	37,588	959,392
Incorporation	7,376	201	10,921	-	-	-	18,498
Additions for the period	4,537	-	19,890	-	-	-	24,427
Transfers (i)	15,044	12,424	-	-	323,744	8,677	359,889
Balances on June 30, 2025	102,872	74,906	208,858	872	928,433	46,265	1,362,206
Amortization							
Balances on December 31, 2024	(44,086)	(1,853)	(67,256)	(806)	-	(19,956)	(133,957)
Incorporation	(6,049)	-	(2,186)	-	-	-	(8,235)
Amortization for the period	(7,544)	(698)	(14,975)	(43)	-	(2,541)	(25,801)
Transfer (i)	(14,082)	(7,065)	-	-	-	(7,583)	(28,730)
Balances on June 30, 2025	(71,761)	(9,616)	(84,417)	(849)	-	(30,080)	(196,723)
Residual value:							
Balances on December 31, 2024	31,829	60,428	110,791	66	604,689	17,632	825,435
Balances on June 30, 2025	31,111	65,290	124,441	23	928,433	16,185	1,165,483

The movement in the consolidated is shown below:

	Consolidated						
	Software	Trademarks and patents	Internal development (a)	Other	Goodwill	Customer portfolio (b)	Total intangible assets
Cost							
Balances on December 31, 2025	183,362	131,768	358,921	872	1,468,997	55,305	2,199,225
Additions for the period	7,025	-	41,995	-	-	3,500	52,520
Transfers from other assets (i)	(861)	-	-	-	-	-	(861)
Balances on June 30, 2026	189,526	131,768	400,916	872	1,468,997	58,805	2,250,884
Amortization							
Balances on December 31, 2025	(141,053)	(27,875)	(143,459)	(872)	-	(37,359)	(350,618)
Amortization for the period	(10,106)	(2,150)	(31,734)	-	-	(3,040)	(47,030)
Transfer	628	-	-	-	-	-	628
Balances on June 30, 2026	(150,531)	(30,025)	(175,193)	(872)	-	(40,399)	(397,020)
	-	-	-	-	-	-	-
Residual value:							
Balances on December 31, 2025	42,309	103,893	215,462	-	1,468,997	17,946	1,848,607
Balances on June 30, 2026	38,995	101,743	225,723	-	1,468,997	18,406	1,853,864

(i) Transfer of software licenses to be appropriated (other assets) to intangible assets.

(a) These refer to internal development expenses related to technological innovations of existing products, which were recorded as intangible assets for meeting the criteria specified in CPC 04 (R1)/IAS 38, with an average amortization period of 5 years.

(b) Acquisition of the customer portfolio of Cheff Solutions Tecnologia by Connect Plug.

	Consolidated						
	Software	Trademarks and patents	Internal development (a)	Other	Goodwill	Customer portfolio	Total intangible assets
Cost							
Balances on December 31, 2024	173,743	161,250	284,714	872	1,897,136	55,305	2,573,020
Additions for the period	4,538	-	37,662	-	-	-	42,200
Transfers	(35)						(35)
Balances on June 30, 2025	178,246	161,250	322,376	872	1,897,136	55,305	2,615,185
Amortization							
Balances on December 31, 2024	(121,026)	(31,873)	(95,622)	(806)	-	(30,775)	(280,102)
Amortization for the period	(14,297)	(4,062)	(22,946)	(43)	-	(3,292)	(44,640)
Transfer	35	-	-	-	-	-	35
Balances on June 30, 2025	(135,288)	(35,935)	(118,568)	(849)	-	(34,067)	(324,707)
Residual value:							
Balances on December 31, 2024	52,717	129,377	189,092	66	1,897,136	24,530	2,292,918
Balances on June 30, 2025	42,958	125,315	203,808	23	1,897,136	21,238	2,290,478

10 RIGHT-OF-USE ASSET

The movement is presented below:

	Parent Company			
	Real estate	Equipment	Vehicles	Total
Balance on 12/31/2024	49,191	8,715	1,377	59,283
Incorporation	979	-	-	979
Addition	4,744	8,918	943	14,605
Write-off	(41)	-	-	(41)
Amortization	(5,509)	(1,958)	(368)	(7,835)
Balance on 06/30/2025	49,365	15,675	1,952	66,991
Balance on 12/31/2025	43,972	13,270	2,742	59,984
Addition	1,783	4,059	11	5,853
Write-off	-	-	(291)	(291)
Amortization	(5,676)	(2,305)	(576)	(8,557)
Balance on 06/30/2026	40,079	15,024	1,886	56,989

	Consolidated			
	Real estate	Equipment	Vehicles	Total
Balance on 12/31/2024	54,117	8,715	1,534	64,366
Addition	5,627	8,918	1,083	15,628
Write-off	(41)	-	-	(41)
Amortization	(6,707)	(1,958)	(448)	(9,113)
Balance on 06/30/2025	52,996	15,675	2,169	70,840
Balance on 12/31/2025	47,897	13,270	3,310	64,477
Addition	3,524	4,059	390	7,973
Write-off	(1,556)	-	(291)	(1,847)
Amortization	(6,609)	(2,305)	(772)	(9,686)
Balance on 06/30/2026	43,256	15,024	2,637	60,917

11 TAXES IN INSTALLMENTS

These refer to taxes paid in installments under the special tax regularization program (PERT):

	Parent Company		Consolidated	
	06/30/2026	12/31/2025	06/30/2026	12/31/2025
Social Integration Program - PIS and Contribution				
to the Financing of Social Security - COFINS	1,185	1,331	1,185	1,331
Social Security Contribution on Gross Revenue - CPRB	566	622	613	682
Corporate Income Tax - IRPJ and Social Contribution				
on Net Income - CSLL	8,887	9,868	8,887	9,868
National Institute of Social Security - INSS	52	63	290	336
Other	706	779	747	824
Total tax installments	11,397	12,663	11,722	13,041

Current	3,504	3,375	3,622	3,502
Non-current	7,893	9,288	8,100	9,539

12 LOANS, FINANCING, AND LEASE LIABILITIES

The movement is presented below:

	Parent Company			
	Real estate	Equipment	Vehicles	Total
Balance on 12/31/2024	58,587	9,102	1,394	69,083
Incorporation	1,055	-	-	1,055
Addition	4,744	8,918	943	14,605
Write-off	(41)	-	-	(41)
Interest incurred	2,329	962	110	3,401
Interest payments	(2,329)	(962)	(110)	(3,401)
Payment of principal	(5,404)	(1,584)	(323)	(7,311)
Balance on 06/30/2025	58,941	16,436	2,014	77,391
Balance on 12/31/2025	53,480	14,340	2,859	70,679
Addition	1,783	4,058	12	5,853
Write-off	-	-	(294)	(294)
Interest incurred	2,021	931	154	3,106
Interest payments	(2,021)	(931)	(154)	(3,106)
Payment of principal	(5,918)	(2,079)	(541)	(8,538)
Balance on 06/30/2026	49,345	16,319	2,036	67,700
Current	12,155	4,758	1,098	18,011
Non-current	37,190	11,561	938	49,689

	Consolidated			
	Real estate	Equipment	Vehicles	Total
Balance on 12/31/2024	63,766	9,102	1,557	74,425
Addition	5,627	8,918	1,083	15,628
Write-off	(43)	-	-	(43)
Interest incurred	2,595	962	123	3,680
Interest payments	(2595)	(962)	(123)	(3,680)
Payment of principal	(6,553	(1,584)	(400)	(8,537)
Balance on 06/30/2025	62,797	16,436	2,240	81,473
Balance on 12/31/2025	57,688	14,340	3,445	75,473
Addition	3,524	4,058	391	7,973
Write-offs	(1,609)	-	(294)	(1,903)
Interest incurred	2,240	931	223	3,394
Interest payments	(2,240)	(931)	(223)	(3,394)
Payment of principal	(6,828)	(2,078)	(722)	(9,628)
Balance on 06/30/2026	52,775	16,320	2,820	71,915
Current	13,206	4,759	1,396	19,361
Non-current	39,569	11,561	1,423	52,554

The installments due of the non-current have the following schedule of lease maturities:

	Parent Company	Consolidated
From 13 to 24 months	18,345	19,657
From 25 to 36 months	16,992	18,117
From 37 to 42 months	13,175	13,602
From 43 to 60 months	1,177	1,178
	49,689	52,554

13 SALARIES, CHARGES AND SOCIAL BENEFITS

	Parent Company		Consolidated	
	06/30/2026	12/31/2025	06/30/2026	12/31/2025
Salaries and charges	10,703	11,299	15,627	17,406
Provision for vacations and charges	49,105	36,524	73,786	53,910
Profit sharing plan (PPR)	11,999	31,605	20,279	43,838
	71,807	79,428	109,692	115,154

14 PROVISION FOR CONTINGENCIES

The composition and changes in the provision for legal claims, recorded for cases classified as “Probable” risk, are shown below:

	Parent Company			Consolidated		
	Civil claims	Labor claims	Total	Civil claims	Labor claims	Total
Balances on 12/31/2024	168	1,448	1,616	6,520	1,674	8,194
Reversals / Additions (net)	620	(94)	526	(4,715)	(64)	(4,779)
Incorporation	78	-	78	-	-	-
Balances on 06/30/2025	866	1,354	2,220	1,805	1,610	3,415
Balances on 12/31/2025	1,032	1,015	2,047	1,969	1,015	2,984
Reversals / Additions (net)	23	(728)	(705)	(283)	(570)	(853)
Balances on 06/30/2026	1,055	287	1,342	1,686	445	2,131

Civil lawsuits mainly relate to claims for damages arising from possible issues caused in the provision of services, while labor claims relate to requests of various types and at different stages of the proceedings, with no material case that warrants specific mention.

Possible losses

The Company and its subsidiaries are party to civil and tax lawsuits involving risks of loss classified by Management as possible, based on the assessment of their legal counsel, for which no provision has been recorded, as shown in the composition and estimate below:

	Parent Company		Consolidated	
	06/30/2026	12/31/2025	06/30/2026	12/31/2025
Civil	7,017	7,285	9,592	10,864
Labor	1,767	2,090	1,844	2,254
Tax	21,275	21,612	21,275	21,612
	30,059	30,987	32,711	34,730

Civil lawsuits mainly relate to claims for damages arising from possible issues caused in the provision of services, with no material case that warrants specific mention.

Tax proceedings substantially relate to disputes over information in ancillary obligations and the calculation basis of payroll taxes for specific activities.

Our main tax proceeding relates to the Tax Assessment Notice issued by the São Paulo State Treasury Department on December 31, 2015, against LWSA, seeking to collect an alleged ICMS debt on transactions involving software and electronic files, and alleging that LWSA failed to register as an ICMS taxpayer in its capacity as a provider of communication services. The updated amount in dispute is BRL 13,554, with a possibility of loss classified as “Possible”. In addition, in terms of procedural status, a final ruling on the case is pending before the São Paulo Court of Taxes and Fees.

For provisioned proceedings, there is a balance of judicial deposits on June 30, 2026 of BRL 0 for the Parent Company (BRL 0 on December 31, 2025) and BRL 28 for the Consolidated (BRL 255 on December 31, 2025).

The tax and contribution returns filed by the Company and its subsidiaries with federal, state and municipal authorities are subject to review and final acceptance by the tax authorities for a five-year statute-of-limitations period.

14.1. Business Combination Indemnity Asset

In the business combination process of the direct subsidiary Vindi Tecnologia, it was agreed that each shareholder would be responsible for any claims arising from acts, facts or omissions occurring prior to the transaction. Accordingly, part of the legal proceedings presented in the consolidated financial statements on June 30, 2026, corresponding to the amount of BRL 100 (BRL 100 on December 31, 2025), is the responsibility of the former shareholders and will be reimbursed to the Company in the event of loss (see note 5).

15 NET EQUITY

a) Share capital

LWSA's authorized share capital is BRL 5,000,000. On June 30, 2026, LWSA's subscribed and paid-up share capital is BRL 2,406,077 (BRL 2,329,876 net of share issuance costs), represented by 568,561,350 common shares (568,561,350 on December 31, 2025), all registered, book-entry and with no par value.

On June 30, 2026, the balance of treasury shares corresponds to 19,319,577 common shares, in the amount of BRL 75,642 (18,129,533 common shares, in the amount of BRL 66,981 on December 31, 2025).

The changes in share capital in the period ended June 30, 2026 refer to: (a) On December 5, 2025, the minutes of the Annual and Special General Meeting approved a reduction in share capital of BRL 140,000, without cancellation of shares, through the reimbursement of amounts to shareholders (Article 173 of Law 6,404/76). Payment to shareholders was made on February 20, 2026.

The distribution of shares is shown below:

	06/30/2026		12/31/2025	
	Interest %	Quantity of shares	Interest %	Quantity of shares
Claudio Gora	6.37%	36,227,821	6.37%	36,227,821
Gilberto Mautner	6.43%	36,541,221	6.43%	36,541,221
Michel Gora	6.22%	35,344,424	6.22%	35,344,424
Ricardo Gora	6.35%	36,083,221	6.35%	36,083,221
Andrea Gora Cohen	2.83%	16,086,065	2.83%	16,086,065

Treasury shares	3.40%	19,319,577	3.19%	18,129,533
General Atlantic	15.78%	89,695,100	15.78%	89,695,100
Kinea	9.96%	56,624,500	9.96%	56,624,500
Other shareholders	42.68%	242,639,421	42.87%	243,829,465
	100.00%	568,561,350	100.00%	568,561,350

The Group is controlled by the Gora family, which holds 28.19% of the Company's shares. The remaining 68.41% of the shares are held by various shareholders. 3.40% of the shares are held in treasury.

The Company may, upon resolution of the Board of Directors, acquire its own shares to be held in treasury for subsequent sale or cancellation, up to the amount of retained earnings and reserves, except for the legal reserve, without a reduction in share capital, in accordance with applicable legal and regulatory provisions.

The Company may, upon resolution of the Board of Directors and in accordance with the plan approved by the General Meeting, grant an option to purchase or subscribe for shares, without preemptive rights for shareholders, to its officers, employees or individuals who provide services to the Company, and this option may be extended to the officers and employees of the Company's subsidiaries, whether directly or indirectly controlled (Note 16).

Transaction costs incurred in raising equity funds are recorded in a specific account that reduces shareholders' equity, net of any tax effects.

b) Legal reserve

The Company allocates 5% of annual net income to the legal reserve, before the distribution of dividends, limiting this reserve to 20% of the total amount of share capital. The legal reserve is intended to ensure the integrity of share capital and may only be used to offset losses and increase capital.

c) Interest on equity and dividends

In accordance with the option provided for in Law No. 9,249/95 and based on resolutions of the Board of Directors, the Company calculates interest on equity based on shareholders' equity, limited to the pro rata daily variation of the Long-Term Interest Rate (TJLP), subject to withholding income tax at a rate of 15%, except for corporate shareholders that are proven to be immune or exempt from such withholding. Interest on equity is part of the calculation basis for dividends, which, for purposes of Brazilian tax law, is deductible.

d) Capital reserves

Capital reserves are comprised of amounts relating to goodwill on the issuance of shares, goodwill on capital transactions, and amounts arising from stock option plans that are recorded directly in shareholders' equity.

e) Profit reserves

The profit retention reserve refers to the retention of the remaining balance of accumulated profits, in order to support the business growth plan established in its investment plan, in accordance with the capital budget approved and proposed by the Company's officers, to be resolved at the General Shareholders' Meeting, in compliance with Article 196 of the Brazilian Corporate Law.

f) Equity valuation adjustment

The Company recognizes in this line item the effect of cash flow hedge transactions, net of tax. Cash flow hedge transactions will be transferred to income for the period if an ineffective portion is identified and/or upon termination of the hedge agreement.

g) Share Buyback Program

On February 11, 2025, the Board of Directors approved the establishment of the Company's 4th Share Buyback Program ("4th Buyback Program"), under the terms of Article 30, paragraph 1, "b", of Law No. 6,404/76 and CVM Resolution No. 77/22. The main objective of the 4th Buyback Program is to maximize value generation for shareholders through an efficient capital structure, with the acquired shares potentially being held in treasury for subsequent sale and/or cancellation, used to meet obligations arising from stock option plans and share-based compensation, or delivered as payment for the acquisition of equity interests by the Company or its subsidiaries.

The 4th Buyback Program covers the acquisition of up to 38,800,000 common shares issued by the Company, for a maximum term of 18 months, beginning on February 11, 2025 and ending on August 11, 2026 (both dates inclusive). Purchases are made at market price, intermediated by the brokerage firms BTG Pactual, Goldman Sachs do Brasil, Itaú Corretora de Valores, Morgan Stanley CTVM and Safra Corretora de Valores e Câmbios, using funds from available profit and capital reserves and/or income already realized in the current fiscal year, subject to the restrictions of Article 8, paragraph 1, I, of CVM Resolution No. 77/22.

The changes in treasury shares held during the six-month period ended June 30, 2026 are shown below:

	Quantity of shares	Balance (BRL thousand)
Balance on December 31, 2025	18,129,533	66,981
Repurchase of shares during the period	1,190,044	8,661
Balance on June 30, 2026	19,319,577	75,642

In the six-month period ended June 30, 2026, the Company acquired 1,190,044 common shares of its own issuance, under the 4th Buyback Program, for a total amount of BRL 8,661, at market price. The repurchased shares were allocated to treasury, in accordance with CVM regulations and accounting practices adopted in Brazil, with the amount paid recorded as a reduction of shareholders' equity, under the line item "Treasury shares" (see Statement of Changes in Shareholders' Equity).

On June 30, 2026, the 4th Buyback Program remained in force, with a final term scheduled for August 11, 2026. Management periodically monitors the execution of the program against the authorized share limit, subject to market conditions.

16 STOCK OPTION PLANS, STOCK GRANTING, AND PERFORMANCE PLAN

Currently, the Company has a total of four Long-Term Incentive plans: Stock option plans, share grants, performance plans and cash bonuses.

a) Stock option plans

As from the Grant Date defined in each Option Agreement ("Grant Date"), periods will be determined for the vesting of the options granted under the terms of each Plan ("Vesting Periods").

For the plans in force on June 30, 2026, the following vesting periods for the options granted under the terms of the plans will apply:

<u>13th through 17th Plans</u>

(i) up to 25% of the shares eligible for acquisition under the option's vesting period may be acquired on the Vesting Dates, after 1 year has elapsed from the Grant Date; (ii) up to 25% of the shares eligible for acquisition under the option's vesting period, plus any unexercised remainder from prior Vesting Dates, may be acquired on the Vesting Dates, after 2 years have elapsed from the Grant Date; (iii) up to 25% of the shares eligible for acquisition under the option's vesting period, plus any unexercised remainder from prior Vesting Dates, may be acquired on the Vesting Dates, after 3 years have elapsed from the Grant Date; and (iv) up to 25% of the shares eligible for acquisition under the option's vesting period, plus any unexercised remainder from prior Vesting Dates, may be acquired on the Vesting Dates, after 4 years have elapsed from the Grant Date.

18th Plan

(i) 20% of the shares eligible for acquisition under the option's vesting period may be acquired on the Vesting Dates, after 1 year has elapsed from the Grant Date; (ii) up to 40% of the shares eligible for acquisition under the option's vesting period, plus any unexercised remainder from prior Vesting Dates, may be acquired on the Vesting Dates, after 2 years have elapsed from the Grant Date; and (iii) up to 40% of the shares eligible for acquisition under the option's vesting period, plus any unexercised remainder from prior Vesting Dates, may be acquired on the Vesting Dates, after 3 years have elapsed from the Grant Date.

In any case, the number of shares eligible for acquisition after each Vesting Period will remain valid until the Maximum Vesting Term, and the portion of shares not exercised within this term and under the stipulated conditions will be automatically deemed extinguished, with no right to indemnification.

Information regarding the Company's stock option plans is summarized below:

Series	Date of grant	Base date	1st exercise date	Expiration date	Strike price	Fair value	Granted	Exercised	Expired	Total in force
Series A	07/15/2009	01/01/2008	01/01/2010	01/01/2017	1.08	1.95	9,681,164	(7,344,117)	(2,337,047)	-
Series B	07/15/2009	07/01/2009	07/01/2010	07/01/2018	1.08	1.82	667,728	(667,728)	-	-
Series C	09/03/2010	01/01/2010	01/01/2011	01/01/2019	1.08	2.03	3,980,000	(332,560)	(3,647,440)	-
Series D	07/01/2011	07/01/2011	01/01/2012	07/01/2019	1.31	1.64	1,720,000	(1,130,000)	(590,000)	-
Series E	01/01/2012	01/01/2012	01/01/2013	01/01/2020	1.31	2.07	3,720,000	(1,990,000)	(1,730,000)	-
Series F	07/01/2012	07/01/2012	01/01/2013	07/01/2020	2.74	4.06	512,000	(166,000)	(346,000)	-
Series G	01/01/2013	01/01/2013	01/01/2014	01/01/2021	2.32	4.44	5,568,000	-	(5,568,000)	-
Series H	04/01/2013	04/01/2013	01/01/2014	04/01/2021	2.74	4.61	1,320,000	(35,000)	(1,285,000)	-
Series I	01/01/2014	01/01/2014	01/01/2015	01/01/2022	2.74	4.24	2,740,000	(110,000)	(2,630,000)	-
Series J	07/01/2015	07/01/2015	07/01/2016	07/01/2022	2.26	4.07	1,540,000	(580,000)	(960,000)	-
Series K	03/01/2016	03/01/2016	03/01/2017	04/01/2022	2.50	3.51	2,800,000	(1,400,000)	(1,400,000)	-
Series L	04/01/2016	04/01/2016	04/01/2017	04/01/2022	2.50	3.51	3,120,000	(2,220,000)	(900,000)	-
Series M	04/01/2017	04/01/2017	04/01/2018	07/01/2023	2.50	3.19	1,880,000	(1,245,000)	(635,000)	-
Series N	07/01/2018	07/01/2018	07/01/2019	07/01/2024	1.75	2.26	4,360,000	(3,720,000)	(640,000)	-
Series O	05/14/2019	05/14/2019	05/13/2020	05/14/2025	1.75	3.89	1,800,000	(1,800,000)	-	-
Series P	05/14/2019	05/14/2019	05/13/2020	05/14/2025	1.75	3.89	1,320,000	(1,234,000)	(86,000)	-
Series Q	12/04/2019	12/04/2019	08/01/2020	01/01/2026	1.75	2.12	10,175,880	(9,574,720)	(601,160)	-
Series R	12/04/2019	12/04/2019	08/01/2020	01/01/2026	4.31	1.09	1,200,000	(1,000,000)	(200,000)	-
Series S	08/11/2020	08/11/2020	08/11/2021	08/11/2026	4.31	1.67	900,000	(372,500)	(30,000)	497,500
Series T	08/11/2020	08/11/2020	08/11/2021	08/11/2026	6.37	9.85	1,982,132	(236,346)	(1,081,132)	664,654
Series U	05/02/2023	05/02/2023	05/02/2024	11/02/2026	5.16	2.40	4,100,000	-	(2,360,000)	1,740,000
Series V	08/14/2023	08/14/2023	08/14/2024	02/14/2027	5.16	3.75	600,000	-	(600,000)	-
Series W	02/19/2024	02/19/2024	02/19/2025	08/19/2027	5.67	2.24	800,000	-	(800,000)	-
Series X	08/14/2024	08/14/2024	08/14/2025	02/14/2028	4.49	2.05	300,000	-	(300,000)	-
Series Y	10/10/2024	10/10/2024	10/10/2025	04/10/2028	4.33	1.67	1,700,000	-	-	1,700,000
Series Z	04/01/2025	04/01/2025	04/01/2026	10/01/2028	3.26	0.91	411,889	-	-	411,889
OPTIONS PROGRAM - 12/30/2025	12/30/2025	12/30/2025	12/30/2026	06/30/2029	4.32	1.48	1,400,000	-	-	1,400,000
							70,298,793	(35,157,971)	(28,726,779)	6,414,043

The table below shows the movement of the Company's options:

	Options	Average exercise price
Pending balance on 12/31/2025	6,504,043	4.72
Expired during period	(90,000)	6.37
Pending balance on 06/30/2026	6,414,043	4.69

As of June 30, 2026, the number of exercisable stock options was 3,324,531 (2,972,154 on December 31, 2025). The table below shows the assumptions used to determine the fair value of the option on the grant date for the options granted in the period ended June 30, 2026:

	Plan 13 Series P	Plan 14 Series Q	Plan 15 Series R	Plan 16 Series S	Plan 17 Series T	Plan 18 Series U	Plan 18 Series V	Plan 18 Series W	Plan 18 Series X	Plan 18 Series Y	Plan 18 Series Z	Plan 18 12/30/2025
Dividend yield	1.00%	1.00%	1.00%	1.00%	1.00%	0.40%	0.40%	0.40%	0.40%	0.40%	0.40%	0.40%
Expected volatility	43.2%	43.2%	43.2%	43.2%	43.2%	70.96%	70.38%	65.19%	58.96%	58.35%	53.78%	48.20%
Risk-free rate of return (per year)	4.50%	4.50%	4.50%	2.00%	2.00%	12.01%	10.29%	9.95%	11.37%	12.66%	14.76%	13.33%
Expected life of options	4 years	4 years	4 years	4 years	4 years	3.5 years	3.5 years	3.5 years	3.5 years	3.5 years	3.5 years	3.5 years
Weighted average share price (BRL)	1.75	1.75	4.31	4.31	6.37	5.16	5.16	5.42	4.75	4.15	2.67	4.32
Model used	Black-Scholes	Black-Scholes	Black-Scholes	Black-Scholes	Black-Scholes	Black-Scholes	Black-Scholes	Black-Scholes	Black-Scholes	Black-Scholes	Black-Scholes	Black-Scholes

Technical pronouncement CPC 10/IFRS 2 - Share-based Payment requires that the effects of share-based payment transactions be reflected in the Company's income. The expense recorded in income for the Parent Company and Consolidated on June 30, 2026 was BRL 1,605 (expense reversal of BRL 166 on June 30, 2025).

b) Restricted share grant plan

On April 30, 2021, the Company's Restricted Share Grant Plan was approved at a shareholders' meeting, establishing the general terms and conditions for the grant of acquisition rights over up to 1,700,000 (one million seven hundred thousand) common shares, with no par value, issued by the Company, to its beneficiaries, who will be designated annually from among the Company's employees and/or the employees of other companies in the Company's economic group.

On April 28, 2023, the Company's Second Restricted Share Grant Plan (With or Without Performance) was approved at a shareholders' meeting, establishing the general terms and conditions for the grant of acquisition rights over up to 4,700,000 (four million seven hundred thousand) common shares, with no par value, issued by the Company, to its beneficiaries, who will be designated annually from among the Company's employees and/or the employees of other companies in the Company's economic group.

The first grant under the plan took place in July 2021, and on June 30, 2026, the expense recorded in income was BRL 1,083 for the Parent Company and BRL 2,155 for the Consolidated (BRL 3,583 for the Parent Company and BRL 3,660 for the Consolidated on June 30, 2025).

The table below shows the assumptions used to determine the fair value of the share on the grant date for the shares granted in the period ended June 30, 2026:

														Changes				
	07/16/2021	10/04/2021	10/01/2022	04/03/2023	04/24/2023	05/02/2023	07/03/2023	01/09/2024	06/03/2024	07/15/2024	10/10/2024	06/02/2025	07/03/2025	Series U 03/07/2025	Series W 03/07/2025	07/04/2025	07/07/2025	07/07/2025
Expected life of options	3 years	3 years	3 years	3 years	3 years	3 years	3 years	3 years	3 years	3 years	3 years	3 years	2 years	2 years	2 years	1 year	3 years	3 years
Share price on the grant date (BRL)	25.96	23.36	9.00	4.79	5.29	5.26	8.58	5.80	4.33	4.59	4.15	3.76	3.62	3.28	2.12	3.63	3.67	4.29

The table below shows the movement of the Company's options:

	Options
Balance on 12/31/2025	4,471,895
Granted during period	534,949
Expired during period	(127,060)
Exercised during period	(1,401,928)
Balance on 06/30/2026	3,477,856

c) Performance plan

On April 30, 2021, the Company's Performance-Based Share Grant Plan ("Performance Plan") was approved at a shareholders' meeting, establishing the general terms and conditions for the grant of acquisition rights over up to 1,300,000 (one million three hundred thousand) common shares, with no par value, issued by the Company, to its beneficiaries.

On June 25, 2025, the Company's Third Restricted Share Grant Plan (With or Without Performance) was approved at a shareholders' meeting, establishing the general terms and conditions for the grant of acquisition rights over up to 12,000,000 (twelve million) common shares, with no par value, issued by the Company, to its beneficiaries.

Under the 2021 plan, the number of shares may range from 70% (seventy percent) to 130% (one hundred thirty percent) of the number of shares granted, according to the indicator established in the plan, which is the "Relative TSR". This indicator is calculated by comparing LWSA's share performance against the "IBRX-100" index, as a way of reducing exogenous factors in the assessment of these Performance Targets. Under the 2025 plan, the number of shares may range from 50% (fifty percent) to 150% (one hundred fifty percent) of the number of shares granted, according to performance indicators that include non-market conditions (internal indicators), to be defined in the respective individual grant agreements. Variations in these indicators will determine the number of shares the Beneficiary will actually receive.

The first grant under the plan took place in July 2021, and on June 30, 2026, the expense recorded in income was BRL 4,398 for the Parent Company and BRL 6,192 for the Consolidated (BRL 74 for the Parent Company and BRL 93 for the Consolidated on June 30, 2025).

The table below shows the assumptions used to determine the fair value of the share on the grant date for the shares granted in the period ended June 30, 2026:

	07/16/2021	01/07/2022	05/18/2022	05/02/2023	07/03/2025
Dividend yield	0.00%	0.00%	0.00%	0.00%	N/A
Expected volatility	63.75%	70.06%	69.48%	65.78%	N/A
Risk-free rate of return (per year)	8.02%	11.43%	12.37%	13.03%	N/A
Expected life of shares	3 years	3 years	3 years	3 years	N/A
Weighted average share price (BRL)	26.00	9.91	6.70	5.17	3.62
Model used	Monte Carlo	Monte Carlo	Monte Carlo	Monte Carlo	Last trading session

The table below shows the movement of the Company's shares:

	Options
Pending balance on 12/31/2025	4,075,670
Granted during period	4,067,029
Expired during period	(292,706)
Exercised during period	(199,402)
Pending balance on 06/30/2026	7,650,591

d) Cash bonus

On July 1, 2025, the Cash Bonus Plan was established, with the objective of aligning participants' interests with the Company's long-term strategic goals, as well as encouraging talent retention.

Participants covered are subject to the vesting rules and conditions established in the plan's regulations.

The Cash Bonus Program provides for payment of the benefit to the participant after a vesting period of 3 (three) years, counted from the bonus grant date, with settlement made in cash.

On June 30, 2026, an expense of BRL 721 was recognized for the Parent Company and BRL 1,105 for the Consolidated.

17 EARNINGS PER SHARE

a) Basic earnings per share

Basic earnings per share is calculated by dividing the profit attributable to the Company's shareholders by the weighted average number of common shares outstanding during the

period:

	01/01/2026 a 06/30/2026	01/01/2025 a 06/30/2025	04/01/2026 a 06/30/2026	04/01/2025 a 06/30/2025
Profit attributable to the company's shareholders	55,841	30,616	34,326	15,808
Weighted average number of common shares outstanding - thousands	549,236	552,102	548,761	548,331
Basic earnings per share - BRL	0.10	0.06	0.06	0.03

b) Diluted earnings per share

Diluted earnings per share is calculated by adjusting the weighted average number of common shares outstanding to assume the conversion of all potentially dilutive common shares relating to stock options. The dilutive potential of these options is represented by 2,563,709 thousand shares on June 30, 2026.

	01/01/2026 a 06/30/2026	01/01/2025 a 06/30/2025	04/01/2026 a 06/30/2026	04/01/2025 a 06/30/2025
Profit attributable to the company's shareholders	55,841	30,616	34,326	15,808
Weighted average number of common shares including potential dilution - thousands	551,921	552,102	551,656	548,331
Diluted earnings per share - BRL	0.10	0.06	0.06	0.03

18 NET OPERATING REVENUE

	Parent Company		Consolidated	
	06/30/2026	06/30/2025 (i)	06/30/2026	06/30/2025
Gross operating revenue	522,630	448,312	802,267	790,819
BeOnline & SaaS	194,036	197,449	218,749	228,559
Commerce	328,594	250,863	583,518	562,260
Discounts and rebates	(4,844)	(3,641)	(5,656)	(4,441)
BeOnline & SaaS	(2,925)	(2,178)	(3,165)	(2,190
Commerce	(1,919)	(1,463)	(2,491)	(2,251)
Income taxes	(39,011)	(34,495)	(58,628)	(66,712)
BeOnline & SaaS	(14,166)	(14,850)	(15,600)	(16,839)
Commerce	(24,845)	(19,645)	(43,028)	(49,873)
Net operating revenue	478,775	410,176	737,983	719,666
BeOnline & SaaS	176,945	180,421	199,984	209,530
Commerce	301,830	229,755	537,999	510,136

(i) LWK Kinghost, Locaweb Commerce, Cyberweb, Melhor Envio and Ideris were merged in February 2025, such that the net revenue and income presented on June 30, 2025 reflect only one month of effects after the merger.

19 COSTS AND EXPENSES BY NATURE

	Parent Company		Consolidated	
	06/30/2026	06/30/2025	06/30/2026	06/30/2025
Salaries, charges and benefits	(157,666)	(139,203)	(269,661)	(265,489)
Advisory and consulting services	(13,579)	(13,695)	(20,758)	(21,293)
Depreciation and amortization	(46,297)	(38,265)	(61,437)	(51,206)
Added value amortization	(6,363)	(8,591)	(10,759)	(18,813)
Installations	(5,506)	(5,517)	(6,536)	(6,993)
Communication and telecommunications	(2,608)	(1,227)	(2,670)	(1,468)
Receivables Anticipation	-	-	(21,288)	-
Collection services	-	(79)	(44,492)	(44,077)
Domains and website hosting	(24,633)	(23,303)	(35,313)	(38,466)
Maintenance of servers and equipment	(1,676)	(1,715)	(1,674)	(1,715)
Software license rentals	(32,124)	(36,019)	(44,623)	(47,924)
Other operating costs	(20,938)	(16,614)	(21,390)	(39,741)
Loss due to impairment	(4,848)	(2,588)	(6,897)	(4,336)
Marketing	(56,275)	(52,475)	(82,909)	(80,347)
Stock option plan	(7,085)	(3,675)	(9,950)	(3,733)
Tax expenses	(280)	(14,439)	(2,012)	(17,744)
Other general and administrative expenses	(3,569)	(5,604)	(5,183)	(7,707)
Total	(383,447)	(363,009)	(647,552)	(651,052)
Cost of services provided	(249,369)	(220,831)	(397,246)	(379,979)
Sales expenses	(76,395)	(80,399)	(135,372)	(138,478)
Loss due to impairment	(4,848)	(2,588)	(6,897)	(4,336)
General and administrative expenses	(52,835)	(59,191)	(108,037)	(128,259)
Total	(383,447)	(363,009)	(647,552)	(651,052)

Below, we show the balances related to other operating revenues that occurred in the period:

	Parent Company		Consolidated	
Other operating revenues (expenses)	06/30/2026	06/30/2025	06/30/2026	06/30/2025
Income from unrealized liabilities	-	-	-	(1,880)
Fixed asset disposals	52	263	52	263
Other income (expenses)	221	165	(451)	195
Total other operating income	273	428	(399)	(1,422)

20 NET FINANCIAL INCOME (EXPENSES)

	Parent Company		Consolidated	
	06/30/2026	06/30/2025	06/30/2026	06/30/2025
Financial revenues				
Income from financial investments	15,735	14,576	18,323	26,866
Interest	1,170	1,110	1,207	1,234
Other financial revenues	468	2,256	1,671	3,245
	17,373	17,942	21,201	31,345
Financial expenses				
Debt cost	(2)	-	(4)	-
Banking service fees (i)	(978)	(1,174)	(3,163)	(3,808)
Exchange variation	(155)	(98)	(275)	(281)
Lease interest	(3,106)	(3,401)	(3,394)	(3,680)
Tax on financial transactions (IOF)	(1,533)	(998)	(1,987)	(1,839)
Receivables management fees	-	(183)	-	(21,052)
Remeasurement of contingent consideration	(4,981)	(14,028)	(3,397)	(14,028)
Other financial expenses	(2,096)	(579)	(2,585)	(3,047)
	(12,851)	(20,461)	(14,805)	(47,735)
Net financial income	4,522	(2,519)	6,396	(16,390)

(i) Banking service fees include fees, services and issuance of payment slips.

21 INCOME TAX AND SOCIAL CONTRIBUTION

The breakdown of deferred taxes is shown below:

	Parent Company		Consolidated	
	06/30/2026	12/31/2025	06/30/2026	12/31/2025
ASSETS				
Provision for profit sharing	4,103	10,758	6,193	14,905
Lease (CPC 06)	23,019	24,031	24,079	25,661
Provision for lawsuits	690	696	920	980
Other provisions	15,536	14,841	19,613	20,699
Remeasurement of fair value of contingent consideration	125,961	138,926	126,244	136,512
Intangible assets identified in business combination	27,758	29,328	30,391	31,742
Cash flow hedge	1,095	-	1,095	-
Tax loss	185,863	171,280	192,854	178,438
Total assets	384,025	389,860	401,389	408,937
LIABILITIES				
Cash flow hedge	-	(21)	-	(21)
Technology Innovation Tax Incentive Law	(7,913)	(9,802)	(16,911)	(18,721)

	Parent Company		Consolidated	
	06/30/2026	12/31/2025	06/30/2026	12/31/2025
Goodwill	(115,622)	(86,068)	(115,622)	(86,068)
Right of use (CPC 06)	(19,376)	(20,394)	(20,385)	(21,922)
Provision for services to be provided	(1,758)	-	(4,133)	(2,494)
Remeasurement of contingent consideration	-	-	(3,364)	(127)
Total liabilities	(144,669)	(116,285)	(160,415)	(129,353)
	-		-	
Net deferred income tax and social contribution asset	239,356	273,575	240,974	287,209
Net deferred income tax and social contribution liability	-	-	8,310	7,625

The segregation of deferred income tax and social contribution between assets and liabilities by company is presented below:

	Consolidated			
	06/30/2026			
	Assets	Liabilities	Net assets	Net liabilities
LWSA S.A.	384,025	144,669	239,356	-
Yapay	3,298	10,219	-	6,921
Wake Commerce	-	803	-	803
IT Capital Serviços de Tecnologia	3,078	-	3,078	-
Credisfera Serviços Financeiros	331	469	-	138
Octadesk Desenvolvimento de Software	2,878	168	2,710	-
Pagcerto Instituição de Pagamento	2,105	-	2,105	-
Samurai Experts Desenvolvimento	28	-	28	-
Vindi Tecnologia e Marketing	-	-	-	-
Connectplug Desenvolvimento	1,248	-	1,248	-
Bagy Sul Soluções de Comércio Digital	338	167	171	-
Bagy Soluções de Comércio Digital	798	534	264	-
Organisys Payments Holding	2,916	3,364	-	448
Síntese Soluções Produtizadas	346	22	324	-
Total	401,389	160,415	249,284	8,310

The Company has tax credits arising from tax losses and negative social contribution on net income calculation bases, whose balances do not expire, but are limited to offsetting 30% of the year's taxable income.

According to the estimates of the Company and its subsidiaries, future taxable income allows for the realization of the existing deferred tax asset on June 30, 2026.

The movement of deferred taxes is presented below:

Parent Company	Balance	Net Equity	Income	Balance
Nature	12/31/2025	Cash flow hedge	Gains/ (losses)	06/30/2026
Tax loss and negative basis	171,280	-	14,583	185,863
Goodwill	(86,068)	-	(29,554)	(115,622)
Temporary differences	188,363	1,095	(20,364)	169,094
Total	273,575	1,095	(35,335)	239,335

Consolidated	Balance	Net Equity	Income	Balance

Nature	12/31/2025	Cash flow hedge	Gains/ (losses)	06/30/2026
Tax loss and negative basis	178,438	-	14,416	192,854
Goodwill	(86,068)	-	(29,554)	(115,622)
Temporary differences	187,214	1,095	(24,588)	163,742
Total	279,584	1,095	(39,726)	240,974

The reconciliation of the expense calculated by applying the combined nominal tax rates and the income tax and social contribution expense recorded in income is shown below:

	Parent Company		Consolidated	
	06/30/2026	06/30/2025	06/30/2026	06/30/2025
Income before income tax and social contribution	91,176	43,522	96,428	50,802
Income tax and social contribution at the combined rate of 34%	(31,000)	(14,797)	(32,877)	(17,273)
Adjustments for effective rate statement				
Equity income method effect	(3,064)	-	-	-
Stock option plan accounting effect	(546)	(56)	(546)	(56)
Effect of depreciation of officers' vehicles and other expenses	(63)	(63)	(63)	(65)
Deferred tax on tax loss	-	-	(6,385)	(4,859)
Deferred tax with no expectation of future realization	-	-	(2,543)	-
Technology Innovation Tax Incentive Law	-	-	2,273	3,424
Gifts	(152)	(69)	(269)	(199)
Loss on investments	(148)	(734)	(148)	(734)
Other	(363)	256	(29)	(424)
Income tax and social contribution recorded in the income statement for the period	(35,335)	(12,906)	(40,587)	(20,186)
	38.75%	29.65%	42.09%	39.73%

22 SEGMENTS

a) Income statement by segments

	01/01/2026 a 06/30/2026			01/01/2025 a 06/30/2025		
	BeOnline & SaaS	Commerce	Consolidated	BeOnline & SaaS	Commerce	Consolidated
Gross operating revenue, net of rebates	215,584	581,027	796,611	226,369	560,009	786,378
Levied taxes	(15,600)	(43,028)	(58,628)	(16,839)	(49,873)	(66,712)
Net operating revenue	199,984	537,999	737,983	209,530	510,136	719,666
Cost of services provided	(145,810)	(251,436)	(397,246)	(144,601)	(235,378)	(379,979)
Gross profit	54,174	286,563	340,737	64,929	274,758	339,687
Sales expenses	(36,013)	(99,359)	(135,372)	(40,058)	(98,420)	(138,478)
General and administrative expenses	(12,310)	(95,727)	(108,037)	(21,874)	(106,385)	(128,259)
Loss due to impairment	(1,685)	(5,212)	(6,897)	(707)	(3,629)	(4,336)
Other operating revenues (expenses)	145	(544)	(399)	233	(1,655)	(1,422)

Income before financial expenses and revenues	4,311	85,721	90,032	2,523	64,669	67,192
Operating expenses included in Costs and Expenses:						
Depreciation and amortization expenses	41,584	30,612	72,196	43,630	26,389	70,019
Stock option plan	6,288	3,662	9,950	1,770	1,963	3,733

	04/01/2026 a 06/30/2026			04/01/2025 a 06/30/2025		
	BeOnline & SaaS	Commerce	Consolidated	BeOnline & SaaS	Commerce	Consolidated
Gross operating revenue, net of rebates	107,034	297,447	404,481	113,253	292,080	405,333
Levied taxes	(7,768)	(21,510)	(29,278)	(8,451)	(26,106)	(31,557)
Net operating revenue	99,266	275,937	375,203	104,802	265,974	370,776
Cost of services provided	(73,988)	(136,004)	(209,992)	(73,009)	(120,574)	(193,583)
Gross profit	25,278	139,933	165,211	31,793	145,400	177,193
Sales expenses	(19,236)	(50,180)	(69,416)	(21,455)	(51,595)	(73,050)
General and administrative expenses	(2,938)	(49,284)	(52,222)	(11,461)	(54,481)	(65,942)
Loss due to impairment	(584)	(2,385)	(2,969)	(413)	(1,706)	(2,119)
Other operating revenues (expenses)	39	(342)	(303)	109	(947)	(838)
Income before financial expenses and revenues	2,559	37,742	40,301	(1,427)	36,671	35,244
Operating expenses included in Costs and Expenses:						
Depreciation and amortization expenses	20,531	15,386	35,917	22,503	13,116	35,619
Stock option plan	3,077	1,923	5,000	1,545	1,135	2,680

b) Main assets and liabilities of the segments

	06/30/2026			12/31/2025		
	BeOnline & SaaS	Commerce	Consolidated	BeOnline & SaaS	Commerce	Consolidated
Accounts receivable	19,818	784,997	804,815	18,812	778,815	797,627
Property, plant and equipment	62,818	9,509	72,327	64,379	11,987	76,366
Intangible	262,199	1,591,665	1,853,864	262,805	1,585,802	1,848,607
Total main assets	344,835	2,386,171	2,731,006	345,996	2,376,604	2,722,600
Services to be provided	68,936	49,996	118,932	66,691	55,091	121,782
Receivables to be transferred	73	697,533	697,606	72	687,304	687,376
Total main liabilities	69,009	747,529	816,538	66,763	742,395	809,158

23 FINANCIAL INSTRUMENTS

a) Classification of financial instruments

CPC 46 (IFRS 13) defines fair value as the exchange price that would be received for an asset or paid to transfer a liability (exit price) in the principal market, or in the most advantageous market for the asset or liability, in an orderly transaction between market participants at the measurement date, and also establishes a three-level hierarchy to be used for fair value measurement, as follows:

- Level 1 - Quoted (unadjusted) prices in active markets for identical assets and liabilities.
- Level 2 - Other techniques for which all inputs that have a significant effect on the recorded fair value are observable, either directly or indirectly; and
- Level 3 - Information not available due to little or no market activity and which is significant for the determination of the fair value of assets and liabilities (unobservable).

The classification of financial instruments is presented in the table below, and there are no instruments classified in categories other than those disclosed.

	Parent Company		Consolidated		
	06/30/2026		06/30/2026		
Financial assets	Book value	Fair value	Book value	Fair value	Fair value hierarchy
Amortized cost					
Accounts receivable	71,049	71,049	804,815	804,815	-
Cash and cash equivalents	39	39	3,985	3,985	-
Fair value through profit or loss					
Cash and cash equivalents	230,351	230,351	310,510	310,510	Level 2
Restricted securities	-	-	90,069	90,069	Level 2
Financial assets	-	-	13,316	13,316	Level 2
Total	301,439	301,439	1,222,695	1,222,695	
Financial liabilities					
Amortized cost:					
Suppliers	43,081	43,081	50,391	50,391	-
Lease liability	67,700	67,700	71,915	71,915	-
Receivables to be transferred	57,395	57,395	697,606	697,606	-
Other liabilities	31,514	31,514	36,571	36,571	-
Fair value through profit or loss					
Obligation with investment acquisitions	31,536	31,536	31,536	31,536	Level 2
Other comprehensive results					
Derivative financial instruments	3,222	3,222	3,222	3,222	Level 2
Total	234,448	234,448	891,241	891,241	

	Parent Company		Consolidated		
	12/31/2025		12/31/2025		
	Book value	Fair value	Book value	Fair value	Fair value hierarchy
Financial assets					
Amortized cost					
Accounts receivable	67,923	67,923	797,627	797,627	-
Cash and cash equivalents	617	617	34,224	34,224	-
Fair value through profit or loss					
Cash and cash equivalents	287,049	287,049	337,707	337,707	Level 2
Restricted securities	-	-	92,731	92,731	Level 2
Financial assets	-	-	13,501	13,501	Level 2
Other comprehensive results					
Derivative instruments	61	61	61	61	Level 2
Total	355,650	355,650	1,275,851	1,275,851	
Financial liabilities					
Amortized cost					
Suppliers	33,429	33,429	41,056	41,056	-
Lease liability	70,679	70,679	75,473	75,473	-
Receivables to be transferred	40,413	40,413	687,376	687,376	-
Other liabilities	38,838	38,838	44,157	44,157	-

Fair value through profit or loss					
Obligation with investment acquisitions	44,259	44,259	45,844	45,844	Level 3
Total	227,618	227,618	893,906	893,906	

Given the term and characteristics of these instruments, which are systematically renegotiated, their carrying amounts approximate their fair values.

Purpose of the use of derivative financial instruments

The derivative financial instruments entered into by the Company are intended to hedge against the exchange rate risk associated with suppliers exposed to foreign currency. The Company does not hold derivative financial instruments for speculative purposes.

On June 30, 2026, the Company holds Currency Forward contracts in the amount of USD 13,380, aimed at protecting its future cash flow against exchange rate fluctuations (note 23.g).

The Company maintains internal controls over its derivative financial instruments which, in Management's opinion, are adequate to control the risks associated with each market strategy. The results obtained by the Company with respect to its derivative financial instruments demonstrate that risk management by Management has been carried out appropriately.

The Company's activities expose it to various financial risks: market risk (including interest rate risk, exchange rate risk and price risk), credit risk and liquidity risk.

Risk management is carried out by the Company's Treasury department, in accordance with policies approved by the Board of Directors. The Treasury department identifies, assesses and hedges the Company against potential financial risks in cooperation with the Company's operating units.

The Board of Directors establishes principles for risk management in general, as well as for specific areas, such as interest rate risk, exchange rate risk, credit risk, the use of non-derivative financial instruments and the investment of cash surpluses.

a. Credit risk

Credit risk refers to the risk that a counterparty will fail to meet its obligations relating to a financial instrument or a contract with a customer, resulting in a loss. The Company is mainly exposed to credit risk relating to cash and cash equivalents and accounts receivable from customers (note 3). Credit risk is minimized through the following policies:

- Cash and cash equivalents: the Company adopts methods that restrict the amounts that may be allocated to a single financial institution, taking into account monetary limits and the credit ratings of the financial institutions with which it operates, which are periodically updated. The Group only carries out transactions with top-tier institutions, whose risk rating reflects low credit risk as assigned by benchmark rating agencies, using exclusively financial instruments and fixed-income investment funds classified as investment grade, of high quality and low risk.

- Accounts receivable from customers: the Company's credit risk is minimized to the extent that the largest portion of the assets represented by receivables and services is intermediated by credit card processing companies. In this case, credit risk with customers is fully transferred to them, leaving the Company exposed only to the risk of purchase non-recognition by customers, for which expected credit losses are measured and recorded. The Company then bears the credit risk with respect to the credit card processing companies.

Amounts receivable from individual customers through payment slips are restricted and represented approximately 5% of accounts receivable on June 30, 2026 (5% on December 31, 2025). The maximum exposure to credit risk on June 30, 2026 is the amount presented in the statement of financial position.

The Company's exposure is shown below:

	Parent Company		Consolidated	
	06/30/2026	12/31/2025	06/30/2026	12/31/2025
Cash and cash equivalents (Note 3)	230,390	287,666	314,495	371,931
Restricted securities (Note 3.2)	-	-	90,069	92,731
Accounts receivable from customers (Note 4)	71,049	67,923	804,815	797,627
	301,439	355,589	1,209,379	1,262,289

b. Liquidity risk

Liquidity risk consists of the possibility that the Company and its subsidiaries may not have sufficient resources to meet their commitments due to the realization/settlement of their rights and obligations.

The Company and its subsidiaries structure the maturities of non-derivative financial contracts, as shown in Note 12, so as not to affect their liquidity.

Liquidity and cash flow management for the Company and its subsidiaries is carried out daily by the Company to ensure that operating cash generation and, when necessary, prior fundraising, are sufficient to maintain its schedule of commitments, without generating liquidity risk.

The following table presents the maturity of the Company's consolidated financial liabilities:

	Book Value	Financial Flow	Less than 3 months	3 to 12 months	Over 1 year	Total
June 30, 2026						
Other liabilities	36,571	36,571	36,571	-	-	36,571
Suppliers	51,141	51,141	50,391	-	750	51,141
Lease liability	71,915	83,264	6,386	18,043	58,835	83,264
Receivables to be transferred	697,606	697,606	697,606	-	-	697,606
Obligation with investment acquisition	31,536	36,818	-	34,618	2,200	36,818
	888,769	905,400	790,954	52,661	61,785	905,400

	Book Value	Financial Flow	Less than 3 months	3 to 12 months	Over 1 year	Total
December 31, 2025						
Other liabilities	44,156	44,156	34,108	-	10,048	44,156
Suppliers	41,056	41,056	41,056	-	-	41,056
Loans and financing	-	-	-	-	-	-
Lease liability	75,473	89,049	6,368	18,461	64,220	89,049
Receivables to be transferred	687,376	687,376	687,376	-	-	687,376
Obligation with investment acquisition	45,844	50,651	8,216	13,882	28,553	50,651
	893,905	912,288	777,124	32,343	102,821	912,288

c. Exchange rate risk

Exchange rate risk refers to the risk of changes in future cash flows from foreign-currency loans and financial instruments due to fluctuations in exchange rates. Exchange rate risk may impact the Company's financial result, and to manage this risk, the Company may use derivative financial instruments (NDF) with a financial institution considered to be top-tier. The Company believes that its exposure to this risk is low, given that the amounts involved are not material.

It is the Company's policy to use derivative financial instruments solely to hedge risks arising from exposure to foreign currency, represented by foreign-currency loans or international suppliers, and therefore without speculative intent.

d. Interest rate risk

The associated risk arises from the possibility that the Company may incur losses due to fluctuations in interest rates that increase financial expenses relating to loans and financing raised in the market. On June 30, 2026, the Company had a maximum exposure of BRL 11,617, in a scenario of a reduction in the DI rate to 11.50%, due to the reduction in financial income from invested funds.

Sensitivity analysis

e. *Financial assets*

On June 30, 2026, the Company was exposed to changes in the Interbank Deposit Certificate (CDI) rate, the index for returns on financial investments, and to exchange rate fluctuations in the US dollar. In order to verify the sensitivity of these indices, three different scenarios were defined for exposure to CDI.

For the probable scenario, according to the assessment prepared by Management, the projected CDI rate according to Focus (Central Bank of Brazil) was used. In order to verify the sensitivity to exchange rate fluctuations of the forward contracts, the probable scenario considers the ptax rate. The ptax rate used was 5.53, published by the Central Bank on June 30, 2026. The sensitivity analysis for each type of risk considered relevant by Management is presented in the following table:

Transaction	Risk	Balance on June 30, 2026	Probable
Financial investments indexed to CDI	CDI drop	310,510	(9,005)
Restricted securities	CDI drop	90,069	(2,612)
		400,579	(11,617)
CDI (fall scenario)		14.40%	11.50%
Derivative financial instruments - NDF	Dollar drop	(3,222)	(2,641)
Dollar (fall scenario)		-	5.53

f. *Capital management*

The Company's objectives in managing its capital are to safeguard the Company's ability to continue as a going concern in order to provide returns to shareholders and benefits to other stakeholders, in addition to maintaining an optimal capital structure to reduce this cost or the costs associated with generating these results and benefits.

To maintain or adjust its capital structure, the Company may review its receivables anticipation policy, the payment of non-mandatory dividends, return capital to shareholders or issue new shares, for example, to reduce its level of indebtedness.

Capital management is carried out on a consolidated basis, as shown below:

	06/30/2026	12/31/2025
Obligation with investment acquisition	31,536	45,844
(+) Lease liabilities	71,915	75,473
(+-) Derivatives balance	3,222	(61)
(-) Cash and cash equivalents	(314,495)	(371,931)
(-) Restricted securities	(90,069)	(92,731)
(=) Net cash	(297,891)	(343,406)
(+) Net equity	2,382,054	2,467,887
(=) Net equity and net cash	2,084,163	2,124,481

Fair values of financial instruments

The valuation method used to calculate the market value of financial liabilities (when applicable) and derivative financial instruments (NDF) was the discounted cash flow method, considering expectations of settlement or realization of liabilities and assets at market rates prevailing on the balance sheet date.

Fair values are calculated by projecting the future cash flows of transactions, using B3 curves and discounting them to present value using market exchange rates for NDF, disclosed by B3.

g. *Hedge accounting*

The purpose of the Company's hedge transaction is to protect its cash flow against exchange rate fluctuations. The exposure is determined by the best estimate of its commitments in US dollars, arising from operating requirements and, in particular, from contracts for software and hosting services in US dollars.

On June 30, 2026, the Company holds Currency Forward contracts in the amount of USD 13,380, aimed at protecting its future cash flow against exchange rate fluctuations, with the fair value of these contracts being a negative BRL 3,222. The Currency Forward contracts have an average term of 235 days between the contracting date and their maturity, with the following counterparties:

	Hedging instrument	Hedged object (projection)
Bradesco / Banco Santander	USD 13,380	USD 14,863

Accordingly, the transaction is classified as a cash flow hedge, and is accounted for in accordance with CPC 48 - Financial Instruments.

In accordance with applicable accounting practices, the fair value adjustment for the financial instruments was BRL 3,222 (BRL 2,126 net of tax effect), and is recorded in other comprehensive income within shareholders' equity.

24 TRANSACTIONS THAT DID NOT AFFECT CASH

In the period ended June 30, 2026 and 2025, the Company recorded transactions related to the acquisition of machinery and equipment for property, plant and equipment and additions to the right-of-use asset that did not affect cash, as shown below:

	Parent Company		Consolidated	
	06/30/2026	06/30/2025	06/30/2026	06/30/2025
Acquisition of Machinery and equipment (i)	219	10,219	3,929	10,436
Acquisition Right-of-use asset	5,853	14,605	7,973	15,628
	6,072	24,824	11,902	26,064

(i) This substantially refers to machinery and equipment.

Statement by the Officers on the interim financial information

In compliance with the provisions of CVM Instruction No. 480/09, the Board of Officers states that it has discussed, reviewed and agreed with the individual and consolidated interim information for the period ended June 30, 2026.

São Paulo, August 12, 2026.

Rafael Chamas Alves
Chief Executive Officer

André Kinjo Kubota
Chief Financial and Investor Relations Officer

Statement by the Officers on the Independent Auditor's Report

In compliance with the provisions of CVM Instruction No. 480/09, the Board of Officers states that it has discussed, reviewed and agreed with the report of the independent auditor, Deloitte Touche Tohmatsu Auditores Independentes Ltda., on the individual and consolidated interim financial information for the period ended June 30, 2026.

São Paulo, August 12, 2026.

Rafael Chamas Alves
Chief Executive Officer

André Kinjo Kubota
Chief Financial and Investor Relations Officer