# Marcopolo S.A.

Quarterly Information at
6/30/2026 and Report on
Review of Quarterly Information

(A free translation of the original report in Portuguese as published in Brazil containing financial statements prepared in accordance with accounting practices adopted in Brazil)

# Index

# Company Information/Capital Composition

| Number of Shares (Units) | Current Quarter 06/30/2026 |
|---|---|
| **Paid-in Capital** | |
| Common | 450,945,982 |
| Preferred | 798,952,621 |
| Total | 1,249,898,603 |
| **In Treasury** | |
| Common | 0 |
| Preferred | 8,498,257 |
| Total | 8,498,257 |

## Individual Financial Statements / Balance Sheet - Assets

## (Thousand Reais)

| Account Code | Account Description | Current Quarter 06/30/2026 | Previous Fiscal Year 12/31/2025 |
|---|---|---|---|
| 1 | Total Assets | 7,394,868 | 7,301,937 |
| 1.01 | Current Assets | 3,177,609 | 3,445,505 |
| 1.01.01 | Cash and cash equivalents | 1,068,911 | 1,637,770 |
| 1.01.02 | Financial investments | 1,110 | 145 |
| 1.01.02.01 | Financial investments measured at fair value Profit/Loss | 1,110 | 145 |
| 1.01.02.01.01 | Securities for trading | 1,110 | 145 |
| 1.01.03 | Trade Receivables | 909,925 | 789,051 |
| 1.01.03.01 | Customers | 909,925 | 789,051 |
| 1.01.04 | Inventories | 1,004,022 | 785,829 |
| 1.01.06 | Taxes Recoverable | 114,374 | 117,263 |
| 1.01.06.01 | Current Taxes Recoverable | 114,374 | 117,263 |
| 1.01.06.01.01 | Current Taxes Recoverable | 71,203 | 85,768 |
| 1.01.06.01.02 | Recoverable income tax and social security contributions | 43,171 | 31,495 |
| 1.01.08 | Other Current Assets | 79,267 | 115,447 |
| 1.01.08.03 | Other | 79,267 | 115,447 |
| 1.02 | Noncurrent Assets | 4,217,259 | 3,856,432 |
| 1.02.01 | Long-Term Assets | 532,607 | 570,585 |
| 1.02.01.03 | Financial investments assessed at amortized cost | 84,278 | 87,368 |
| 1.02.01.04 | Trade Receivables | 275,882 | 278,356 |
| 1.02.01.04.02 | Other accounts receivable | 43,319 | 40,056 |
| 1.02.01.04.03 | Taxes recoverable | 232,563 | 238,300 |
| 1.02.01.07 | Deferred Taxes | 172,447 | 204,861 |
| 1.02.01.07.01 | Deferred income tax and social contribution | 172,447 | 204,861 |
| 1.02.02 | Investments | 2,914,527 | 2,522,925 |
| 1.02.02.01 | Equity interest | 2,869,755 | 2,477,827 |
| 1.02.02.01.01 | Interests in Affiliates | 338,163 | 271,883 |
| 1.02.02.01.02 | Interests in Subsidiaries | 2,481,017 | 2,159,673 |
| 1.02.02.01.03 | Interests in Jointly Controlled Companies | 50,575 | 46,271 |
| 1.02.02.02 | Investment properties | 44,772 | 45,098 |
| 1.02.03 | Property, plant and equipment | 719,153 | 708,934 |
| 1.02.03.01 | Property, plant and equipment in operation | 699,567 | 687,580 |
| 1.02.03.02 | Right of Use in Lease | 19,586 | 21,354 |
| 1.02.04 | Intangible assets | 50,972 | 53,988 |
| 1.02.04.01 | Intangible Assets | 50,972 | 53,988 |
| 1.02.04.01.02 | Intangible Assets | 50,972 | 53,988 |

## Individual Financial Statements / Balance Sheet - Liabilities

## (Thousand Reais)

| Account | Account Description | Current Quarter 06/30/2026 | Previous Fiscal Year 12/31/2025 |
|---|---|---|---|
| 2 | Total Liabilities | 7,394,868 | 7,301,937 |
| 2.01 | Current liabilities | 1,583,073 | 1,686,561 |
| 2.01.01 | Social and Labor Obligations | 259,925 | 253,798 |
| 2.01.01.02 | Labor Obligations | 259,925 | 253,798 |
| 2.01.02 | Suppliers | 540,821 | 392,773 |
| 2.01.02.01 | National Suppliers | 520,319 | 381,319 |
| 2.01.02.02 | Foreign Suppliers | 20,502 | 11,454 |
| 2.01.03 | Tax Liabilities | 70,978 | 91,065 |
| 2.01.03.01 | Federal Tax Obligations | 54,613 | 70,944 |
| 2.01.03.01.01 | Income Tax and Social Contribution Payable | 54,613 | 70,944 |
| 2.01.03.02 | State Tax Obligations | 15,965 | 19,643 |
| 2.01.03.03 | Municipal Tax Obligations | 400 | 478 |
| 2.01.04 | Loans and Financing | 409,339 | 661,734 |
| 2.01.04.01 | Loans and Financing | 409,339 | 661,734 |
| 2.01.04.01.01 | In Domestic currency | 43,044 | 68,017 |
| 2.01.04.01.02 | In Foreign Currency | 366,295 | 593,717 |
| 2.01.05 | Other Obligations | 302,010 | 287,191 |
| 2.01.05.02 | Other | 302,010 | 287,191 |
| 2.01.05.02.02 | Mandatory Minimum Dividend Payable | 4,754 | 4,800 |
| 2.01.05.02.04 | Customer advances | 72,169 | 45,784 |
| 2.01.05.02.05 | Commissioned representatives | 32,327 | 37,018 |
| 2.01.05.02.06 | Profit sharing for managers | 7,078 | 9,718 |
| 2.01.05.02.07 | Lease obligations | 5,611 | 5,131 |
| 2.01.05.02.08 | Other current accounts payable | 176,367 | 174,510 |
| 2.01.05.02.09 | Derivative financial instruments | 3,704 | 10,230 |
| 2.02 | Non-current liabilities | 1,571,625 | 1,783,008 |
| 2.02.01 | Loans and Financing | 1,379,891 | 1,582,728 |
| 2.02.01.01 | Loans and Financing | 1,379,891 | 1,582,728 |
| 2.02.01.01.01 | In Domestic currency | 328,761 | 254,724 |
| 2.02.01.01.02 | In Foreign Currency | 1,051,130 | 1,328,004 |
| 2.02.02 | Other Obligations | 14,855 | 17,003 |
| 2.02.02.02 | Other | 14,855 | 17,003 |
| 2.02.02.02.04 | Lease obligations | 14,855 | 17,003 |
| 2.02.04 | Provisions | 176,879 | 183,277 |
| 2.02.04.01 | Labor and Social Security Tax Provisions | 128,319 | 126,612 |
| 2.02.04.01.01 | Tax Provisions | 28,263 | 29,615 |
| 2.02.04.01.02 | Social Security and Labor Provisions | 80,073 | 80,725 |
| 2.02.04.01.04 | Civil Provisions | 19,983 | 16,272 |
| 2.02.04.02 | Other Provisions | 48,560 | 56,665 |
| 2.02.04.02.04 | Provision for loss on investments | 48,560 | 56,665 |
| 2.03 | Shareholders' Equity | 4,240,170 | 3,832,368 |
| 2.03.01 | Paid-in Capital Stock | 3,039,802 | 3,039,802 |
| 2.03.02 | Capital reserves | -19,805 | -20,013 |
| 2.03.02.04 | Options Granted | -12,369 | -12,577 |
| 2.03.02.07 | Capital transaction reserves | -7,436 | -7,436 |

## Individual Financial Statements / Balance Sheet - Liabilities

## (Thousand Reais)

| Account Code | Account Description | Current Quarter 06/30/2026 | Previous Fiscal Year 12/31/2025 |
|---|---|---|---|
| 2.03.04 | Profit reserves | 950,822 | 513,502 |
| 2.03.04.01 | Legal reserve | 222,454 | 222,454 |
| 2.03.04.02 | Statutory reserve | 773,279 | 340,307 |
| 2.03.04.09 | Treasury shares | -44,911 | -49,259 |
| 2.03.06 | Equity valuation adjustments | 511,364 | 541,375 |
| 2.03.08 | Other comprehensive income | -242,013 | -242,298 |
| 2.03.08.01 | Equity Equiv. on Comprehensive Result Subsidiaries and Affiliates | -242,013 | -242,298 |

## Individual Financial Statements / Income Statement

## (Thousand Reais)

| Code | | Current Quarter 04/01/2026 to 06/30/2026 | Current Accumulated Exercise 01/01/2026 to 06/30/2026 | Equal Quarter of the Previous Fiscal Year 04/01/2025 to 06/30/2025 | Accumulated in the Previous 01/01/2025 to 06/30/2025 |
|---|---|---|---|---|---|
| 3.01 | Income on sale of goods and/or services | 1,282,921 | 2,121,459 | 1,366,377 | 2,388,588 |
| 3.02 | Cost of goods and/or services sold | -1,046,216 | -1,729,783 | -1,111,899 | -1,961,882 |
| 3.02.01 | Cost of goods and/or services sold | -1,046,216 | -1,729,783 | -1,111,899 | -1,961,882 |
| 3.03 | Gross Result | 236,705 | 391,676 | 254,478 | 426,706 |
| 3.04 | Operating Expenses/Revenue | 12,443 | 95,578 | 28,819 | 56,286 |
| 3.04.01 | Selling expenses | -68,236 | -113,972 | -64,588 | -121,362 |
| 3.04.02 | General and Administrative Expenses | -71,528 | -131,386 | -75,338 | -133,470 |
| 3.04.05 | Other Operating Expenses | -15,567 | -25,041 | -4,779 | 8,273 |
| 3.04.06 | Equity equivalence result | 167,774 | 365,977 | 173,524 | 302,845 |
| 3.05 | Results before financial and taxes | 249,148 | 487,254 | 283,297 | 482,992 |
| 3.06 | Financial result | 28,140 | 83,165 | 53,520 | 142,918 |
| 3.06.01 | Financial Revenues | 155,194 | 354,172 | 215,366 | 376,713 |
| 3.06.02 | Financial Expenses | -127,054 | -271,007 | -161,846 | -233,795 |
| 3.07 | Earnings before income taxes | 277,288 | 570,419 | 336,817 | 625,910 |
| 3.08 | Income Tax and Social Contribution | -4,880 | -31,929 | -17,473 | -64,757 |
| 3.08.01 | Current | -7,652 | 484 | -3,232 | -2,528 |
| 3.08.02 | Deferred | 2,772 | -32,413 | -14,241 | -62,229 |
| 3.09 | Net income from continued operations | 272,408 | 538,490 | 319,344 | 561,153 |
| 3.11 | Losses/income for the period | 272,408 | 538,490 | 319,344 | 561,153 |
| 3.99 | Profit per Share - (Reais / Share) | | | | |
| 3.99.01 | Basic Profit per Share | | | | |
| 3.99.01.01 | Common | 0.21944 | 0.43378 | 0.28105 | 0.49385 |
| 3.99.01.02 | Preferred | 0.21944 | 0.43378 | 0.28105 | 0.49385 |
| 3.99.02 | Diluted Profit per Share | | | | |
| 3.99.02.01 | Common | 0.21794 | 0.43083 | 0.27878 | 0.48988 |
| 3.99.02.02 | Preferred | 0.21794 | 0.43083 | 0.27878 | 0.48988 |

## Individual Financial Statements / Comprehensive Income Statement

## (Thousand Reais)

| Account | | Current Quarter 04/01/2026 to 06/30/2026 | Current Accumulated Exercise 01/01/2026 to 06/30/2026 | Equal Quarter of the Previous Fiscal Year 04/01/2025 to 06/30/2025 | Accumulated in the Previous 01/01/2025 to 06/30/2025 |
|---|---|---|---|---|---|
| 4.01 | Net profit for the period | 272,408 | 538,490 | 319,344 | 561,153 |
| 4.02 | Other comprehensive income | 11,443 | -29,726 | -8,351 | -63,605 |
| 4.02.01 | Exchange variation on investments abroad | 11,313 | -30,011 | 988 | -45,124 |
| 4.02.04 | Participation in comprehensive income of subsidiary | 130 | 285 | -9,339 | -18,481 |
| 4.03 | Comprehensive result for the Period | 283,851 | 508,764 | 310,993 | 497,548 |

## Individual Financial Statements / Cash Flow Statement - Indirect Method

## (Thousand Reais)

| Account Code | Account Description | Current Accumulated Exercise 01/01/2026 to 06/30/2026 | Accumulated in the Previous 01/01/2025 to 06/30/2025 |
|---|---|---|---|
| 6.01 | Net Cash from Operating Activities | 7,129 | 236,807 |
| 6.01.01 | Cash Generated in Operations | 200,518 | 262,909 |
| 6.01.01.01 | Result for the period | 538,490 | 561,153 |
| 6.01.01.02 | Depreciation and amortization | 40,005 | 38,933 |
| 6.01.01.03 | Income from sale of property, plant and equipment and intangible assets | 1,556 | 3,031 |
| 6.01.01.04 | Equity equivalence | -365,977 | -302,845 |
| 6.01.01.05 | Expected credit losses | 2,041 | 313 |
| 6.01.01.06 | Current and deferred income tax and social contribution | 31,929 | 64,757 |
| 6.01.01.07 | Appropriated interest and variations | -100,199 | -180,347 |
| 6.01.01.08 | Change in assets measured at fair value | 2,125 | 22,632 |
| 6.01.01.09 | Provision for labor, civil and tax contingencies | 17,401 | 18,135 |
| 6.01.01.10 | Provision for guarantees | 27,288 | 28,160 |
| 6.01.01.11 | Provision for loss in inventories | 5,859 | 8,987 |
| 6.01.02 | Changes in assets and liabilities | -193,389 | -26,102 |
| 6.01.02.01 | (Increase) decrease in accounts receivable from customers | -122,915 | 84,761 |
| 6.01.02.02 | (Increase) decrease in inventories | -224,052 | 2,848 |
| 6.01.02.03 | (Increase) decrease in other accounts receivable | 40,904 | -28,295 |
| 6.01.02.05 | Increase (reduction) suppliers | 148,048 | 18,055 |
| 6.01.02.07 | Increase (decrease) in other accounts payable and provisions | -35,374 | -92,239 |
| 6.01.02.08 | Profit taxes paid | 0 | -11,232 |
| 6.02 | Net Cash Investing Activities | -110,552 | -71,603 |
| 6.02.01 | Investments | -72,792 | -54,972 |
| 6.02.02 | Dividends of subsidiaries, joint ventures and affiliates | 8,131 | 37,954 |
| 6.02.03 | Additions of property, plant and equipment | -46,171 | -49,187 |
| 6.02.04 | Intangible asset additions | -463 | -7,944 |
| 6.02.05 | Receipts from sale of property, plant and equipment | 743 | 2,546 |
| 6.03 | Net Cash Financing Activities | -465,436 | -154,453 |
| 6.03.01 | Lease payments | -2,915 | -2,467 |
| 6.03.02 | Loans from third parties | 91,374 | 445,477 |
| 6.03.03 | Loan payment - principal | -443,231 | -275,695 |
| 6.03.04 | Loan payment - interest | -9,702 | -12,759 |
| 6.03.05 | Payment of interest on shareholders' equity and dividends | -105,518 | -354,793 |
| 6.03.06 | Treasury shares | 4,556 | 6,048 |
| 6.03.08 | Loan receipt | 0 | 39,736 |
| 6.05 | Increase (decrease) in cash and cash equivalents | -568,859 | 10,751 |
| 6.05.01 | Opening balance of cash and cash equivalents | 1,637,770 | 1,308,941 |
| 6.05.02 | Closing balance of cash and cash equivalents | 1,068,911 | 1,319,692 |

# Individual Financial Statements/ Statement of Changes in Shareholders' Equity / DMPL - 01/01/2026 to 06/30/2026 (Thousand Reais)

| Account Code | Account Description | Paid-in Capital Stock | Capital Reserves, Granted Options and Treasury Shares | Profit Reserves | Profit or Loss Accumulated | Other Results Comprehensive | Shareholders' Equity |
|---|---|---|---|---|---|---|---|
| 5.01 | Opening balances | 3,039,802 | -69,272 | 562,761 | 0 | 299,077 | 3,832,368 |
| 5.02 | Adjustments of Previous Years | 0 | 0 | 0 | 0 | 0 | 0 |
| 5.03 | Adjusted opening balances | 3,039,802 | -69,272 | 562,761 | 0 | 299,077 | 3,832,368 |
| 5.04 | Capital Transactions with Partners | 0 | 4,556 | 0 | -105,518 | 0 | -100,962 |
| 5.04.05 | Treasury Shares Sold | 0 | 4,556 | 0 | 0 | 0 | 4,556 |
| 5.04.07 | Interest on equity | 0 | 0 | 0 | -105,518 | 0 | -105,518 |
| 5.05 | Total comprehensive result | 0 | 0 | 0 | 538,490 | -29,726 | 508,764 |
| 5.05.01 | Net profit for the period | 0 | 0 | 0 | 538,490 | 0 | 538,490 |
| 5.05.02 | Other comprehensive income | 0 | 0 | 0 | 0 | -29,726 | -29,726 |
| 5.05.02.04 | Conversion Adjustments for the Period | 0 | 0 | 0 | 0 | -30,011 | -30,011 |
| 5.05.02.06 | Monetary correction for hyperinflation | 0 | 0 | 0 | 0 | 285 | 285 |
| 5.06 | Internal Changes in Shareholders' Equity | 0 | 0 | 0 | 0 | 0 | 0 |
| 5.07 | Closing balances | 3,039,802 | -64,716 | 562,761 | 432,972 | 269,351 | 4,240,170 |

# Individual Financial Statements/ Statement of Changes in Shareholders' Equity / DMPL - 01/01/2025 to 06/30/2025 (Thousand Reais)

| Account Code | Account Description | Paid-in Capital Stock | Capital Reserves, Granted Options and | Profit Reserves | Profit or Loss Accumulated | Other Results Comprehensive | Shareholders' Equity |
|---|---|---|---|---|---|---|---|
| 5.01 | Opening balances | 2,334,052 | -77,492 | 1,465,613 | 0 | 304,437 | 4,026,610 |
| 5.02 | Adjustments of Previous Years | 0 | 0 | 0 | 0 | 0 | 0 |
| 5.03 | Adjusted opening balances | 2,334,052 | -77,492 | 1,465,613 | 0 | 304,437 | 4,026,610 |
| 5.04 | Capital Transactions with Partners | 0 | 6,048 | -354,795 | 0 | 0 | -348,747 |
| 5.04.05 | Treasury Shares Sold | 0 | 6,048 | 0 | 0 | 0 | 6,048 |
| 5.04.06 | Dividends | 0 | 0 | -354,795 | 0 | 0 | -354,795 |
| 5.05 | Total comprehensive result | 0 | 0 | 0 | 561,153 | -63,605 | 497,548 |
| 5.05.01 | Net profit for the period | 0 | 0 | 0 | 561,153 | 0 | 561,153 |
| 5.05.02 | Other comprehensive income | 0 | 0 | 0 | 0 | -63,605 | -63,605 |
| 5.05.02.04 | Conversion Adjustments for the Period | 0 | 0 | 0 | 0 | -45,124 | -45,124 |
| 5.05.02.06 | Monetary correction for hyperinflation | 0 | 0 | 0 | 0 | -18,481 | -18,481 |
| 5.06 | Internal Changes in Shareholders' Equity | 0 | 0 | 0 | 0 | 0 | 0 |
| 5.07 | Closing balances | 2,334,052 | -71,444 | 1,110,818 | 561,153 | 240,832 | 4,175,411 |

# Individual Financial Statements / Value Added Statement

## (Thousand Reais)

| Account Code | Account Description | Current Accumulated Exercise 01/01/2026 to 06/30/2026 | Accumulated in the Previous 01/01/2025 to 06/30/2025 |
|---|---|---|---|
| 7.01 | Revenues | 2,403,533 | 2,720,323 |
| 7.01.01 | Sales of goods, products and services | 2,393,178 | 2,669,522 |
| 7.01.02 | Other Revenues | 12,515 | 53,749 |
| 7.01.04 | Provision/Reversal of Doubtful Accounts | -2,160 | -2,948 |
| 7.02 | Inputs Purchased from Third Parties | -1,548,341 | -1,927,502 |
| 7.02.01 | Costs of Products, Goods and Services Sold | -1,267,319 | -1,634,322 |
| 7.02.02 | Materials, energy, third-party services and others | -244,567 | -248,651 |
| 7.02.03 | Loss/Recovery of active values | -36,455 | -44,529 |
| 7.03 | Gross value added | 855,192 | 792,821 |
| 7.04 | Retention | -40,005 | -38,933 |
| 7.04.01 | Depreciation, amortization and depletion | -40,005 | -38,933 |
| 7.05 | Net value added produced | 815,187 | 753,888 |
| 7.06 | Value Added received as transfer | 720,149 | 679,558 |
| 7.06.01 | Equity equivalence result | 365,977 | 302,845 |
| 7.06.02 | Financial Revenues | 354,172 | 376,713 |
| 7.07 | Total value added to be distributed | 1,535,336 | 1,433,446 |
| 7.08 | Distribution of value added | 1,535,336 | 1,433,446 |
| 7.08.01 | Personnel | 499,369 | 547,050 |
| 7.08.01.01 | Direct remuneration | 403,235 | 442,136 |
| 7.08.01.02 | Benefits | 68,533 | 72,255 |
| 7.08.01.03 | F.G.T.S. | 27,601 | 32,659 |
| 7.08.02 | Taxes, fees and contributions | 219,666 | 83,600 |
| 7.08.02.01 | Federal | 150,630 | 111,064 |
| 7.08.02.02 | State | 68,088 | -28,876 |
| 7.08.02.03 | Municipal | 948 | 1,412 |
| 7.08.03 | Remuneration of third-party capital | 277,811 | 241,643 |
| 7.08.03.01 | Interest | 241,837 | 212,539 |
| 7.08.03.02 | Rentals | 6,804 | 7,848 |
| 7.08.03.03 | Other | 29,170 | 21,256 |
| 7.08.04 | Remuneration of equity | 538,490 | 561,153 |
| 7.08.04.01 | Interest on equity | 105,518 | 95,798 |
| 7.08.04.03 | Retained Profit/Loss of the Year | 432,972 | 465,355 |

## Consolidated Financial Statements / Balance Sheet - Assets

## (Thousand Reais)

| Account Code | Account Description | Current Quarter 06/30/2026 | Previous Fiscal Year 12/31/2025 |
|---|---|---|---|
| 1 | Total Assets | 9,815,419 | 9,722,646 |
| 1.01 | Current Assets | 5,891,700 | 5,949,062 |
| 1.01.01 | Cash and cash equivalents | 1,587,320 | 2,221,811 |
| 1.01.02 | Financial investments | 1,127 | 145 |
| 1.01.02.01 | Financial investments measured at fair value Profit/Loss | 1,127 | 145 |
| 1.01.02.01.01 | Securities for trading | 1,127 | 145 |
| 1.01.03 | Trade Receivables | 1,938,207 | 1,526,718 |
| 1.01.03.01 | Customers | 1,938,207 | 1,526,718 |
| 1.01.04 | Inventories | 1,946,436 | 1,771,089 |
| 1.01.06 | Taxes Recoverable | 182,573 | 196,850 |
| 1.01.06.01 | Current Taxes Recoverable | 182,573 | 196,850 |
| 1.01.06.01.01 | Current Taxes Recoverable | 138,558 | 164,917 |
| 1.01.06.01.02 | Recoverable income tax and social security contributions | 44,015 | 31,933 |
| 1.01.08 | Other Current Assets | 236,037 | 232,449 |
| 1.01.08.03 | Other | 236,037 | 232,449 |
| 1.02 | Noncurrent Assets | 3,923,719 | 3,773,584 |
| 1.02.01 | Long-Term Assets | 1,579,543 | 1,561,628 |
| 1.02.01.04 | Trade Receivables | 1,342,978 | 1,282,677 |
| 1.02.01.04.01 | Customers | 1,035,478 | 962,302 |
| 1.02.01.04.02 | Other accounts receivable | 48,599 | 44,496 |
| 1.02.01.04.03 | Taxes Recoverable | 258,901 | 275,879 |
| 1.02.01.07 | Deferred Taxes | 236,565 | 278,951 |
| 1.02.01.07.01 | Deferred income tax and social contribution | 236,565 | 278,951 |
| 1.02.02 | Investments | 507,484 | 431,168 |
| 1.02.02.01 | Equity interest | 462,712 | 386,070 |
| 1.02.02.01.01 | Interests in Affiliates | 338,163 | 271,883 |
| 1.02.02.01.04 | Interests in Jointly Controlled Companies | 122,695 | 112,253 |
| 1.02.02.01.05 | Other Investments | 1,854 | 1,934 |
| 1.02.02.02 | Investment properties | 44,772 | 45,098 |
| 1.02.03 | Property, plant and equipment | 1,542,482 | 1,481,206 |
| 1.02.03.01 | Property, plant and equipment in operation | 1,485,141 | 1,420,910 |
| 1.02.03.02 | Right of Use in Lease | 57,341 | 60,296 |
| 1.02.04 | Intangible assets | 294,210 | 299,582 |
| 1.02.04.01 | Intangible Assets | 50,238 | 54,170 |
| 1.02.04.01.02 | Intangible Assets | 50,238 | 54,170 |
| 1.02.04.02 | Goodwill | 243,972 | 245,412 |

## Consolidated Financial Statements / Balance Sheet - Liabilities

## (Thousand Reais)

| Account Code | Account Description | Current Quarter 06/30/2026 | Previous Fiscal Year 12/31/2025 |
|---|---|---|---|
| 2 | Total Liabilities | 9,815,419 | 9,722,646 |
| 2.01 | Current liabilities | 3,031,666 | 3,146,501 |
| 2.01.01 | Social and Labor Obligations | 369,627 | 355,275 |
| 2.01.01.01 | Social Obligations | 369,627 | 355,275 |
| 2.01.02 | Suppliers | 813,221 | 595,686 |
| 2.01.02.01 | National Suppliers | 660,205 | 471,896 |
| 2.01.02.02 | Foreign Suppliers | 153,016 | 123,790 |
| 2.01.03 | Tax Liabilities | 158,886 | 306,747 |
| 2.01.03.01 | Federal Tax Obligations | 142,087 | 285,561 |
| 2.01.03.01.01 | Income Tax and Social Contribution Payable | 142,087 | 285,561 |
| 2.01.03.02 | State Tax Obligations | 16,257 | 20,531 |
| 2.01.03.03 | Municipal Tax Obligations | 542 | 655 |
| 2.01.04 | Loans and Financing | 1,089,436 | 1,193,030 |
| 2.01.04.01 | Loans and Financing | 1,089,436 | 1,193,030 |
| 2.01.04.01.01 | In Domestic currency | 640,980 | 509,492 |
| 2.01.04.01.02 | In Foreign Currency | 448,456 | 683,538 |
| 2.01.05 | Other Obligations | 600,496 | 695,763 |
| 2.01.05.02 | Other | 600,496 | 695,763 |
| 2.01.05.02.02 | Mandatory Minimum Dividend Payable | 4,754 | 4,800 |
| 2.01.05.02.04 | Customer advances | 200,793 | 260,420 |
| 2.01.05.02.05 | Commissioned representatives | 35,513 | 42,123 |
| 2.01.05.02.06 | Profit sharing for managers | 7,278 | 9,967 |
| 2.01.05.02.07 | Lease obligations | 28,805 | 25,730 |
| 2.01.05.02.08 | Other current accounts payable | 319,418 | 342,059 |
| 2.01.05.02.09 | Derivative financial instruments | 3,935 | 10,664 |
| 2.02 | Non-current liabilities | 2,485,094 | 2,680,616 |
| 2.02.01 | Loans and Financing | 2,310,995 | 2,499,504 |
| 2.02.01.01 | Loans and Financing | 2,310,995 | 2,499,504 |
| 2.02.01.01.01 | In Domestic currency | 1,258,490 | 1,170,245 |
| 2.02.01.01.02 | In Foreign Currency | 1,052,505 | 1,329,259 |
| 2.02.02 | Other Obligations | 37,653 | 43,978 |
| 2.02.02.02 | Other | 37,653 | 43,978 |
| 2.02.02.02.03 | Other non-current accounts payable | 778 | 0 |
| 2.02.02.02.05 | Lease obligations | 36,875 | 43,978 |
| 2.02.04 | Provisions | 136,446 | 137,134 |
| 2.02.04.01 | Labor and Social Security Tax Provisions | 136,446 | 134,120 |
| 2.02.04.01.01 | Tax Provisions | 29,500 | 30,870 |
| 2.02.04.01.02 | Social Security and Labor Provisions | 85,936 | 85,951 |
| 2.02.04.01.04 | Civil Provisions | 21,010 | 17,299 |
| 2.02.04.02 | Other Provisions | 0 | 3,014 |
| 2.02.04.02.04 | Provision for loss on investments | 0 | 3,014 |
| 2.03 | Consolidated shareholders’ equity | 4,298,659 | 3,895,529 |
| 2.03.01 | Paid-in Capital Stock | 3,039,802 | 3,039,802 |
| 2.03.02 | Capital reserves | -19,805 | -20,013 |
| 2.03.02.04 | Options Granted | -12,369 | -12,577 |

## Consolidated Financial Statements / Balance Sheet - Liabilities

## (Thousand Reais)

| Account Code | Account Description | Current Quarter 06/30/2026 | Previous Fiscal Year 12/31/2025 |
|---|---|---|---|
| 2.03.02.07 | Capital transaction reserves | -7,436 | -7,436 |
| 2.03.04 | Profit reserves | 950,822 | 513,502 |
| 2.03.04.01 | Legal reserve | 222,454 | 222,454 |
| 2.03.04.02 | Statutory reserve | 773,279 | 340,307 |
| 2.03.04.09 | Treasury shares | -44,911 | -49,259 |
| 2.03.06 | Equity valuation adjustments | 511,364 | 541,375 |
| 2.03.08 | Other comprehensive income | -242,013 | -242,298 |
| 2.03.09 | Participation of non-controlling shareholders | 58,489 | 63,161 |

## Consolidated Financial Statements / Income Statement

## (Thousand Reais)

| Account Code | Account Description | Current Quarter 04/01/2026 to 06/30/2026 | Current Accumulated Exercise 01/01/2026 to 06/30/2026 | Equal Quarter of the Previous Fiscal Year 04/01/2025 to 06/30/2025 | Accumulated in the Previous 01/01/2025 to 06/30/2025 |
|---|---|---|---|---|---|
| 3.01 | Income on sale of goods and/or services | 2,373,276 | 4,028,514 | 2,305,085 | 3,982,521 |
| 3.02 | Cost of goods and/or services sold | -1,853,557 | -3,135,368 | -1,711,879 | -3,005,060 |
| 3.02.01 | Cost of goods and/or services sold | -1,853,557 | -3,135,368 | -1,711,879 | -3,005,060 |
| 3.03 | Gross Result | 519,719 | 893,146 | 593,206 | 977,461 |
| 3.04 | Operating Expenses/Revenue | -223,914 | -335,591 | -233,914 | -394,451 |
| 3.04.01 | Selling expenses | -97,933 | -172,418 | -101,424 | -186,258 |
| 3.04.02 | General and Administrative Expenses | -112,304 | -212,199 | -120,629 | -221,642 |
| 3.04.05 | Other Operating Expenses | -26,466 | -39,400 | -15,166 | -5,360 |
| 3.04.06 | Equity equivalence result | 12,789 | 88,426 | 3,305 | 18,809 |
| 3.05 | Results before financial and taxes | 295,805 | 557,555 | 359,292 | 583,010 |
| 3.06 | Financial result | 29,148 | 98,715 | 42,662 | 152,020 |
| 3.06.01 | Financial Revenues | 187,750 | 409,208 | 291,197 | 507,762 |
| 3.06.02 | Financial Expenses | -158,602 | -310,493 | -248,535 | -355,742 |
| 3.07 | Earnings before income taxes | 324,953 | 656,270 | 401,954 | 735,030 |
| 3.08 | Income Tax and Social Contribution | -53,737 | -120,446 | -80,863 | -170,868 |
| 3.08.01 | Current | -53,180 | -78,060 | -60,700 | -90,586 |
| 3.08.02 | Deferred | -557 | -42,386 | -20,163 | -80,282 |
| 3.09 | Net income from continued operations | 271,216 | 535,824 | 321,091 | 564,162 |
| 3.11 | Net profit/loss for the period | 271,216 | 535,824 | 321,091 | 564,162 |
| 3.11.01 | Assigned to Controlling Company's Shareholders | 272,409 | 538,490 | 319,344 | 561,153 |
| 3.11.02 | Assigned to Non-controlling Shareholders | -1,193 | -2,666 | 1,747 | 3,009 |
| 3.99 | Profit per Share - (Reais / Share) | | | | |
| 3.99.01 | Basic Profit per Share | | | | |
| 3.99.01.01 | Common | 0.21944 | 0.43378 | 0.28105 | 0.49385 |
| 3.99.01.02 | Preferred | 0.21944 | 0.43378 | 0.28105 | 0.49385 |
| 3.99.02 | Diluted Profit per Share | | | | |
| 3.99.02.01 | Common | 0.21794 | 0.43083 | 0.27878 | 0.48988 |

## Consolidated Financial Statements / Income Statement

## (Thousand Reais)

| | | Current Quarter 04/01/2026 to 06/30/2026 | Current Accumulated Exercise 01/01/2026 to 06/30/2026 | Equal Quarter of the Previous Fiscal Year 04/01/2025 to 06/30/2025 | Accumulated in the Previous 01/01/2025 to 06/30/2025 |
|---|---|---|---|---|---|
| 3.99.02.02 | Preferred | 0.21794 | 0.43083 | 0.27878 | 0.48988 |

## Consolidated Financial Statements / Comprehensive Income Statement

## (Thousand Reais)

| Account Code | Account Description | Current Quarter 04/01/2026 to 06/30/2026 | Current Accumulated Exercise 01/01/2026 to 06/30/2026 | Equal Quarter of the Previous Fiscal Year 04/01/2025 to 06/30/2025 | Accumulated in the Previous 01/01/2025 to 06/30/2025 |
|---|---|---|---|---|---|
| 4.01 | Consolidated net profit for the period | 271,216 | 535,824 | 321,091 | 564,162 |
| 4.02 | Other comprehensive income | 12,795 | -31,731 | -12,687 | -71,271 |
| 4.02.01 | Exchange variation on investments abroad | 12,665 | -32,016 | -3,348 | -52,790 |
| 4.02.04 | Participation in comprehensive income of subsidiary | 130 | 285 | -9,339 | -18,481 |
| 4.03 | Comprehensive Consolidated Income for the period | 284,011 | 504,093 | 308,404 | 492,891 |
| 4.03.01 | Assigned to Controlling Company's Shareholders | 283,852 | 508,765 | 310,993 | 497,548 |
| 4.03.02 | Assigned to Non-controlling Shareholders | 159 | -4,672 | -2,589 | -4,657 |

## Consolidated Financial Statements / Cash Flow Statement - Indirect Method

## (Thousand Reais)

| Account Code | Account Description | Current Accumulated Exercise 01/01/2026 to 06/30/2026 | Accumulated in the Previous 01/01/2025 to 06/30/2025 |
|---|---|---|---|
| 6.01 | Net Cash from Operating Activities | -96,466 | 211,288 |
| 6.01.01 | Cash Generated in Operations | 694,675 | 729,361 |
| 6.01.01.01 | Result for the period | 535,824 | 564,162 |
| 6.01.01.02 | Depreciation and amortization | 85,783 | 77,228 |
| 6.01.01.03 | Income from sale of property, plant and equipment and intangible assets | 1,875 | 3,158 |
| 6.01.01.04 | Equity equivalence | -88,426 | -18,809 |
| 6.01.01.05 | Expected credit losses | 8,836 | 5,258 |
| 6.01.01.06 | Current and deferred income tax and social contribution | 120,446 | 170,868 |
| 6.01.01.07 | Appropriated interest and variations | -11,539 | -113,165 |
| 6.01.01.09 | Change in assets measured at fair value | -974 | 3,883 |
| 6.01.01.11 | Provision for labor, civil and tax contingencies | 17,903 | 18,443 |
| 6.01.01.12 | Provision for guarantees | 35,845 | 36,635 |
| 6.01.01.13 | Provision for losses in inventory | 6,027 | 15,552 |
| 6.01.01.15 | Monetary correction for hyperinflation | -16,925 | -33,852 |
| 6.01.02 | Changes in assets and liabilities | -791,141 | -518,073 |
| 6.01.02.01 | (Increase) decrease in accounts receivable from customers | -505,873 | -174,372 |
| 6.01.02.02 | (Increase) decrease in inventories | -211,208 | -174,627 |
| 6.01.02.03 | (Increase) decrease in other accounts receivable | -13,880 | -37,227 |
| 6.01.02.05 | Increase (reduction) of suppliers | 232,496 | 44,090 |
| 6.01.02.07 | Increase (decrease) in other accounts payable and provisions | -256,439 | -131,699 |
| 6.01.02.08 | Taxes on profit paid | -36,237 | -44,238 |
| 6.02 | Net Cash Investing Activities | -121,431 | -142,373 |
| 6.02.01 | Investments | 0 | -25,825 |
| 6.02.02 | Dividends form subsidiaries, joint ventures and affiliates | 1,965 | 13,986 |
| 6.02.03 | Additions of property, plant and equipment | -123,129 | -124,235 |
| 6.02.04 | Intangible asset additions | -1,010 | -8,845 |
| 6.02.05 | Receipts from sale of property, plant and equipment | 743 | 2,546 |
| 6.03 | Net Cash Financing Activities | -405,961 | -182,880 |
| 6.03.01 | Lease payment | -17,706 | -15,667 |
| 6.03.02 | Loans from third parties | 635,699 | 744,979 |
| 6.03.03 | Loan payment - principal | -827,605 | -477,385 |
| 6.03.04 | Loan payment - interest | -95,387 | -86,062 |
| 6.03.05 | Payment of interest on shareholders' equity and dividends | -105,518 | -354,793 |
| 6.03.06 | Treasury shares | 4,556 | 6,048 |
| 6.04 | Exchange variation without cash and cash equivalents | -10,633 | -25,988 |
| 6.05 | Increase (decrease) in cash and cash equivalents | -634,491 | -139,953 |
| 6.05.01 | Opening balance of cash and cash equivalents | 2,221,811 | 2,093,398 |
| 6.05.02 | Closing balance of cash and cash equivalents | 1,587,320 | 1,953,445 |

# Consolidated Financial Statements / Statement of Changes in Shareholders' Equity / DMPL - 01/01/2026 to 06/30/2026 (Thousand Reais)

| Account Code | Account Description | Paid-in Capital Stock | Capital Reserves, Granted Options and Treasury Shares | Profit Reserves | Profit or Loss Accumulated | Other Results Comprehensive | Shareholders' Equity | Participation of Non-Controllers | Shareholders' Equity Consolidated |
|---|---|---|---|---|---|---|---|---|---|
| 5.01 | Opening balances | 3,039,802 | -69,272 | 562,761 | 0 | 299,077 | 3,832,368 | 63,161 | 3,895,529 |
| 5.02 | Adjustments of Previous Years | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5.03 | Adjusted opening balances | 3,039,802 | -69,272 | 562,761 | 0 | 299,077 | 3,832,368 | 63,161 | 3,895,529 |
| 5.04 | Capital Transactions with Partners | 0 | 4,556 | 0 | -105,518 | 0 | -100,962 | 0 | -100,962 |
| 5.04.05 | Treasury Shares Sold | 0 | 4,556 | 0 | 0 | 0 | 4,556 | 0 | 4,556 |
| 5.04.07 | Interest on equity | 0 | 0 | 0 | -105,518 | 0 | -105,518 | 0 | -105,518 |
| 5.05 | Total comprehensive result | 0 | 0 | 0 | 538,490 | -29,726 | 508,764 | -4,672 | 504,092 |
| 5.05.01 | Net profit for the period | 0 | 0 | 0 | 538,490 | 0 | 538,490 | -2,666 | 535,824 |
| 5.05.02 | Other comprehensive income | 0 | 0 | 0 | 0 | -29,726 | -29,726 | -2,006 | -31,732 |
| 5.05.02.04 | Conversion Adjustments for the Period | 0 | 0 | 0 | 0 | -30,011 | -30,011 | -2,006 | -32,017 |
| 5.05.02.06 | Monetary correction for hyperinflation | 0 | 0 | 0 | 0 | 285 | 285 | 0 | 285 |
| 5.06 | Internal Changes in Shareholders' Equity | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5.07 | Closing balances | 3,039,802 | -64,716 | 562,761 | 432,972 | 269,351 | 4,240,170 | 58,489 | 4,298,659 |

# Consolidated Financial Statements / Statement of Changes in Shareholders' Equity / DMPL - 01/01/2025 to 06/30/2025 (Thousand Reais)

| Account Code | Account Description | Paid-in Capital Stock | Capital Reserves, Granted Options and Treasury Shares | Profit Reserves | Profit or Loss Accumulated | Other Results Comprehensive | Shareholders' Equity | Participation of Non-Controllers | Shareholders' Equity Consolidated |
|---|---|---|---|---|---|---|---|---|---|
| 5.01 | Opening balances | 2,334,052 | -77,492 | 1,465,613 | 0 | 304,437 | 4,026,610 | 55,726 | 4,082,336 |
| 5.02 | Adjustments of Previous Years | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5.03 | Adjusted opening balances | 2,334,052 | -77,492 | 1,465,613 | 0 | 304,437 | 4,026,610 | 55,726 | 4,082,336 |
| 5.04 | Capital Transactions with Partners | 0 | 6,048 | -354,795 | 0 | 0 | -348,747 | 0 | -348,747 |
| 5.04.05 | Treasury Shares Sold | 0 | 6,048 | 0 | 0 | 0 | 6,048 | 0 | 6,048 |
| 5.04.06 | Dividends | 0 | 0 | -354,795 | 0 | 0 | -354,795 | 0 | -354,795 |
| 5.05 | Total comprehensive result | 0 | 0 | 0 | 561,153 | -63,605 | 497,548 | -4,657 | 492,891 |
| 5.05.01 | Net profit for the period | 0 | 0 | 0 | 561,153 | 0 | 561,153 | 3,009 | 564,162 |
| 5.05.02 | Other comprehensive income | 0 | 0 | 0 | 0 | -63,605 | -63,605 | -7,666 | -71,271 |
| 5.05.02.04 | Conversion Adjustments for the Period | 0 | 0 | 0 | 0 | -45,124 | -45,124 | -7,666 | -52,790 |
| 5.05.02.06 | Monetary correction for hyperinflation | 0 | 0 | 0 | 0 | -18,481 | -18,481 | 0 | -18,481 |
| 5.06 | Internal Changes in Shareholders' Equity | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5.07 | Closing balances | 2,334,052 | -71,444 | 1,110,818 | 561,153 | 240,832 | 4,175,411 | 51,069 | 4,226,480 |

## Consolidated Financial Statements / Value Added Statement

## (Thousand Reais)

| Account Code | Account Description | Current Accumulated Exercise 01/01/2026 to 06/30/2026 | Accumulated in the Previous 01/01/2025 to 06/30/2025 |
|---|---|---|---|
| 7.01 | Revenues | 4,526,809 | 4,494,487 |
| 7.01.01 | Sales of goods, products and services | 4,457,712 | 4,388,280 |
| 7.01.02 | Other Revenues | 77,967 | 114,100 |
| 7.01.04 | Provision/Reversal of Doubtful Accounts | -8,870 | -7,893 |
| 7.02 | Inputs Purchased from Third Parties | -2,831,503 | -2,973,632 |
| 7.02.01 | Costs of Products, Goods and Services Sold | -2,373,433 | -2,523,926 |
| 7.02.02 | Materials, energy, third-party services and others | -344,720 | -329,489 |
| 7.02.03 | Loss/Recovery of active values | -113,350 | -120,217 |
| 7.03 | Gross value added | 1,695,306 | 1,520,855 |
| 7.04 | Retention | -85,783 | -77,228 |
| 7.04.01 | Depreciation, amortization and depletion | -85,783 | -77,228 |
| 7.05 | Net value added produced | 1,609,523 | 1,443,627 |
| 7.06 | Value Added received as transfer | 497,634 | 526,571 |
| 7.06.01 | Equity equivalence result | 88,426 | 18,809 |
| 7.06.02 | Financial Revenues | 409,208 | 507,762 |
| 7.07 | Total value added to be distributed | 2,107,157 | 1,970,198 |
| 7.08 | Distribution of value added | 2,107,157 | 1,970,198 |
| 7.08.01 | Personnel | 830,094 | 860,408 |
| 7.08.01.01 | Direct remuneration | 701,296 | 723,202 |
| 7.08.01.02 | Benefits | 96,173 | 99,860 |
| 7.08.01.03 | F.G.T.S. | 32,625 | 37,346 |
| 7.08.02 | Taxes, fees and contributions | 421,956 | 179,169 |
| 7.08.02.01 | Federal | 301,867 | 220,037 |
| 7.08.02.02 | State | 119,015 | -42,408 |
| 7.08.02.03 | Municipal | 1,074 | 1,540 |
| 7.08.03 | Remuneration of third-party capital | 319,283 | 366,459 |
| 7.08.03.01 | Interest | 273,473 | 321,113 |
| 7.08.03.02 | Rentals | 8,790 | 10,716 |
| 7.08.03.03 | Other | 37,020 | 34,630 |
| 7.08.04 | Remuneration of equity | 535,824 | 564,162 |
| 7.08.04.01 | Interest on equity | 105,518 | 95,798 |
| 7.08.04.03 | Retained Profit/Loss of the Year | 430,306 | 468,364 |

**Caxias do Sul, August 03, 2026 - Marcopolo S.A. (B3: POMO3; POMO4)** releases the results for the second quarter of 2026 (2Q26). The individual and consolidated interim financial information is presented in accordance with CPC 21 (R1) and the international standard IAS 34 – Interim Financial Reporting, issued by the International Accounting Standards Board – (IASB), as well as for the presentation of this information in a manner consistent with the standards issued by the Securities and Exchange Commission, applicable to the preparation of the Quarterly Information (ITR).

## *HIGHLIGHTS OF THE 2nd QUARTER OF 2026*

- Marcopolo's **Total Production** reached 4,105 units, 8.0% higher than 2Q25.
- **Net Revenue** totaled R$ 2,373.3 million, an increase of 3.0% compared to 2Q25.
- **Gross Profit** reached R$ 519.7 million, with a margin of 21.9%.
- ***EBITDA*** totaled R$ 338.6 million, with a margin of 14.3%.
- **Net Income** was R$ 271.2 million, with a margin of 11.4%.

(R$ million and variation in percentage, except when otherwise indicated).

| Selected Information | 2Q26 | 2Q25 | Var. % | 1H26 | 1H25 | Var. % |
|---|---|---|---|---|---|---|
| Net operating revenue | 2,373.3 | 2,305.1 | 3.0% | 4,028.5 | 3,982.5 | 1.2% |
| Revenues in Brazil | 1,462.1 | 1,313.7 | 11.3% | 2,361.8 | 2,246.2 | 5.1% |
| Export revenue from Brazil | 289.9 | 249.4 | 16.2% | 449.2 | 424.5 | 5.8% |
| Revenue abroad | 621.3 | 742.0 | -16.3% | 1,217.5 | 1,311.8 | -7.2% |
| Gross Profit | 519.7 | 593.2 | -12.4% | 893.1 | 977.5 | -8.6% |
| *EBITDA* (1) | 338.6 | 398.3 | -15.0% | 643.3 | 660.3 | -2.6% |
| Net Income | 271.2 | 321.1 | -15.5% | 535.8 | 564.2 | -5.0% |
| Earnings per Share | 0.218 | 0.285 | -23.3% | 0.432 | 0.501 | -13.8% |
| Return on Invested Capital (ROIC) (2) | 23.0% | 26.1% | -3.1 p.p. | 23.0% | 26.1% | -3.1 p.p. |
| Return on Shareholders' Equity (ROE) (3) | 31.5% | 30.3% | 1.2 pp | 31.5% | 30.3% | 1.2 pp |
| Investments | 69.1 | 65.6 | 5.4% | 124.1 | 133.1 | -6.7% |
| Gross Margin | 21.9% | 25.7% | -3.8 p.p. | 22.2% | 24.5% | -2.3 p.p. |
| *EBITDA* Margin | 14.3% | 17.3% | -3 p.p | 16.0% | 16.6% | -0.6 p.p. |
| Net Margin | 11.4% | 13.9% | -2.5 pp | 13.3% | 14.2% | -0.9 p.p. |

| Balance Sheet Data | 06/30/2026 | 03/31/2026 | Var. % |
|---|---|---|---|
| Shareholders' Equity | 4,240.2 | 4,061.3 | 4.4% |
| Cash, cash equivalents and financial investments | 1,588.4 | 1,828.4 | -13.1% |
| Short-term financial liabilities | -1,093.4 | -1,047.7 | -4.4% |
| Long-term financial liabilities | -2,311.0 | -2,336.6 | 1.1% |
| Net financial liabilities – Industrial Segment | -475.1 | -251.0 | -89.3% |

Notes: (1) *EBITDA* = Profit before interest, taxes, depreciation and amortizations; (2) *ROIC* (*Return on Invested Capital*) = (Nopat of the last 12 months) / (customers + inventories + other accounts receivable + investments + fixed assets + intangible assets - suppliers - other accounts payable). Banco Moneo's effects on the assets and liabilities base were excluded from the calculation. (3) *ROE* (*Return on Equity*) = Net Income for the last 12 months /Initial Shareholders' Equity; pp = percentage points.

## *PERFORMANCE OF THE BRAZILIAN BUS SECTOR*

In 2Q26, Brazilian bus body production reached 7,634 units, 12.0% higher than in 2Q25.

***a) Domestic Market:*** Production destined for the domestic market totaled 6,841 units in the quarter, 17.5% higher than the 5,822 units produced in 2Q25.

***b) Foreign Market:*** Exports totaled 793 units in 2Q26, 20.3% lower than the 995 units exported in the same quarter of 2025.

**BRAZILIAN BUS BODY PRODUCTION (in units)**

| PRODUCTS (1) | 2Q26 | | | 2Q25 | | | Var. |
|---|---|---|---|---|---|---|---|
| | MI | ME (2) | TOTAL | MI | ME (2) | TOTAL | % |
| Coach | 1,063 | 623 | **1,686** | 1,478 | 630 | **2,108** | -20.0% |
| City Bus | 1,943 | 56 | **1,999** | 2,187 | 189 | **2,376** | -15.9% |
| Micros | 3,134 | 40 | **3,174** | 1,532 | 74 | **1,606** | 97.6% |
| Volares | 701 | 74 | **775** | 625 | 102 | **727** | 6.6% |
| **TOTAL** | **6,841** | **793** | **7,634** | **5,822** | **995** | **6,817** | **12.0%** |

| PRODUCTS (1) | 1H26 | | | 1H25 | | | Var. |
|---|---|---|---|---|---|---|---|
| | MI | ME (2) | TOTAL | MI | ME (2) | TOTAL | % |
| Coach | 1,981 | 1,102 | **3,083** | 2,617 | 1,156 | **3,773** | -18.3% |
| City Bus | 3,969 | 111 | **4,080** | 4,564 | 219 | **4,783** | -14.7% |
| Micros | 4,984 | 85 | **5,069** | 2,929 | 115 | **3,044** | 66.5% |
| Volares | 1,500 | 98 | **1,598** | 1,429 | 116 | **1,545** | 3.4% |
| **TOTAL** | **12,434** | **1,396** | **13,830** | **11,539** | **1,606** | **13,145** | **5.2%** |

Source: FABUS (National Association of Bus Manufacturers). Notes: (1) MI = Domestic Market; ME = Foreign Market, units produced for export; (2) Includes units exported in PKD (partially disassembled).

## *OPERATIONAL AND FINANCIAL PERFORMANCE OF MARCOPOLO*

### *Units recorded in Net Revenue*

In 2Q26, 4,155 units were recorded in net revenue, of which 3,405 were billed to Brazil (81.9% of the total), 356 exported from Brazil (8.6%) and 394 from overseas operations (9.5%).

| **OPERATIONS** (in units) | **2Q26** | **2Q25** | **Var. %** | **1H26** | **1H25** | **Var. %** |
|---|---|---|---|---|---|---|
| **BRAZIL:** | | | | | | |
| - Domestic Market | 3,405 | 2,868 | 18.7% | 5,796 | 5,377 | 7.8% |
| - Foreign Market | 368 | 518 | -29.0% | 661 | 902 | -26.7% |
| **SUBTOTAL** | **3,773** | **3,386** | **11.4%** | **6,457** | **6,279** | **2.8%** |
| Exported KD eliminations [1] | 12 | 175 | -93.1% | 73 | 308 | -76.3% |
| **TOTAL IN BRAZIL** | **3,761** | **3,211** | **17.1%** | **6,384** | **5,971** | **6.9%** |
| **OVERSEAS:** | | | | | | |
| - South Africa | 61 | 102 | -40.2% | 145 | 200 | -27.5% |
| - Argentina | 58 | 140 | -58.6% | 132 | 217 | -39.2% |
| - Australia | 170 | 142 | 19.7% | 346 | 282 | 22.7% |
| - China | 38 | 37 | 2.7% | 61 | 71 | -14.1% |
| - Mexico | 67 | 272 | -75.4% | 103 | 459 | -77.6% |
| **TOTAL OVERSEAS** | **394** | **693** | **-43.1%** | **787** | **1,229** | **-36.0%** |
| **GRAND TOTAL** | **4,155** | **3,904** | **6.4%** | **7,171** | **7,200** | **-0.4%** |

Note: [1] KD (*Knock Down*) = Disassembled bodies.

### *PRODUCTION*

Marcopolo's consolidated production totaled 4,105 units in 2Q26, up 8.0% compared to 2Q25. In Brazil, production reached 3,675 units, 19.4% higher than in 2Q25, while overseas production was 430 units, 40.5% lower than the units produced in the same period of the previous year.

Compared to the same quarter of 2025, volume growth was concentrated in micro production for the federal *Caminhos da Saúde* (Road to Health) program, offsetting sharp declines in the coach and city bus segments in both the domestic and export markets.

Marcopolo's production data and its respective comparison with the previous year are presented in the following table:

## MARCOPOLO - CONSOLIDATED WORLD PRODUCTION

| OPERATIONS (in units) | 2Q26 | 2Q25 | Var. % | 1H26 | 1H25 | Var. % |
|---|---|---|---|---|---|---|
| **BRAZIL:** (1) | | | | | | |
| - Domestic Market | 3,321 | 2,733 | 21.5% | 5,717 | 5,259 | 8.7% |
| - Foreign Market | 366 | 519 | -29.5% | 665 | 874 | -23.9% |
| **SUBTOTAL** | **3,687** | **3,252** | **13.4%** | **6,382** | **6,133** | **4.1%** |
| Exported KD eliminations (2) | 12 | 175 | -93.1% | 73 | 308 | -76.3% |
| **TOTAL IN BRAZIL** | **3,675** | **3,077** | **19.4%** | **6,309** | **5,825** | **8.3%** |
| **OVERSEAS:** | | | | | | |
| - South Africa | 52 | 102 | -49.0% | 124 | 200 | -38.0% |
| - Argentina | 79 | 145 | -45.5% | 134 | 222 | -39.6% |
| - Australia | 174 | 142 | 22.5% | 350 | 284 | 23.2% |
| - China | 39 | 34 | 14.7% | 60 | 71 | -15.5% |
| - Mexico | 86 | 300 | -71.3% | 125 | 492 | -74.6% |
| **TOTAL OVERSEAS** | **430** | **723** | **-40.5%** | **793** | **1,269** | **-37.5%** |
| **GRAND TOTAL** | **4,105** | **3,800** | **8.0%** | **7,102** | **7,094** | **0.1%** |

Notes: (1) KD (*Knock Down*) = Disassembled bodies.

## MARCOPOLO – WORLDWIDE PRODUCTION CONSOLIDATED BY MODEL

| PRODUCTS/MARKETS (2) | 2Q26 | | | 2Q25 | | |
|---|---|---|---|---|---|---|
| (in units) | MI | ME (1) | TOTAL | MI | ME (1) | TOTAL |
| Coach | 515 | 385 | **900** | 779 | 569 | **1,348** |
| City Bus | 387 | 305 | **692** | 597 | 521 | **1,118** |
| Micros | 1,718 | 32 | **1,750** | 732 | 50 | **782** |
| **SUBTOTAL** | **2,620** | **722** | **3,342** | **2,108** | **1,140** | **3,248** |
| Volares | 701 | 74 | **775** | 625 | 102 | **727** |
| **TOTAL PRODUCTION** | **3,321** | **796** | **4,117** | **2,733** | **1,242** | **3,975** |

| PRODUCTS/MARKETS (2) | 1H26 | | | 1H25 | | |
|---|---|---|---|---|---|---|
| (in units) | MI | ME (1) | TOTAL | MI | ME (1) | TOTAL |
| Coach | 901 | 695 | **1,596** | 1,272 | 1,021 | **2,293** |
| City Bus | 725 | 563 | **1,288** | 1,098 | 919 | **2,017** |
| Micros | 2,591 | 102 | **2,693** | 1,460 | 87 | **1,547** |
| **SUBTOTAL** | **4,217** | **1,360** | **5,577** | **3,830** | **2,027** | **5,857** |
| Volares | 1,500 | 98 | **1,598** | 1,429 | 116 | **1,545** |
| **TOTAL PRODUCTION** | **5,717** | **1,458** | **7,175** | **5,259** | **2,143** | **7,402** |

Notes: (1) MI = Domestic Market; ME = Foreign Market. (2) The total ME production includes the units exported in KD (disassembled bodies);

## MARCOPOLO - PRODUCTION IN BRAZIL

| PRODUCTS/MARKETS [2] (in units) | 2Q26 MI | 2Q26 ME [1] | 2Q26 TOTAL | 2Q25 MI | 2Q25 ME [1] | 2Q25 TOTAL |
|---|---|---|---|---|---|---|
| Coach | 515 | 263 | **778** | 779 | 340 | **1,119** |
| City Bus | 387 | 23 | **410** | 597 | 27 | **624** |
| Micros | 1,718 | 6 | **1,724** | 732 | 50 | **782** |
| **SUBTOTAL** | **2,620** | **292** | **2,912** | **2,108** | **417** | **2,525** |
| Volares | 701 | 74 | **775** | 625 | 102 | **727** |
| **TOTAL PRODUCTION** | **3,321** | **366** | **3,687** | **2,733** | **519** | **3,252** |

| PRODUCTS/MARKETS [2] (in units) | 1H26 MI | 1H26 ME [1] | 1H26 TOTAL | 1H25 MI | 1H25 ME [1] | 1H25 TOTAL |
|---|---|---|---|---|---|---|
| Coach | 901 | 479 | **1,380** | 1,272 | 627 | **1,899** |
| City Bus | 725 | 44 | **769** | 1,098 | 44 | **1,142** |
| Micros | 2,591 | 44 | **2,635** | 1,460 | 87 | **1,547** |
| **SUBTOTAL** | **4,217** | **567** | **4,784** | **3,830** | **758** | **4,588** |
| Volares | 1,500 | 98 | **1,598** | 1,429 | 116 | **1,545** |
| **TOTAL PRODUCTION** | **5,717** | **665** | **6,382** | **5,259** | **874** | **6,133** |

Note: See notes in the Consolidated World Production by Model table.

### *PARTICIPATION IN THE BRAZILIAN MARKET*

Marcopolo's market share in Brazilian bus body production was 48.3% in 2Q26, compared to 47.7% in 2Q25.

## PARTICIPATION IN BRAZILIAN PRODUCTION (%)

| PRODUCTS | 2Q26 | 1Q26 | 2Q25 | 1H26 | 2025 |
|---|---|---|---|---|---|
| Coach | 46.1 | 43.1 | 53.1 | 44.8 | 50.6 |
| City Bus | 20.5 | 17.3 | 26.3 | 18.8 | 26.4 |
| Micros | 63.3 | 63.8 | 64.7 | 63.5 | 65.0 |
| **TOTAL [1]** | **48.3** | **43.5** | **47.7** | **46.1** | **47.1** |

Source: FABUS.

Note: [1] Volare models were computed as micros.

## NET REVENUE

Consolidated net revenue reached R$ 2,373.3 million in 2Q26, of which R$ 1,462.1 million came from the domestic market (61.6% of the total), R$ 289.9 million from exports from Brazil (12.2% of the total) and R$ 621.3 million originated from the Company's international operations (26.2% of the total). In 2Q26, the 3.0% growth in net revenue was driven by higher micro deliveries and increased exports from Brazil.

The table and charts below present the net revenue opening by products and markets:

### CONSOLIDATED TOTAL NET REVENUE

**By Products and Markets (R$ Million)**

| PRODUCTS/MARKETS [1] | 2Q26 | | | 2Q25 | | |
|---|---|---|---|---|---|---|
| | MI | ME | TOTAL | MI | ME | TOTAL |
| Coach | 327.0 | 370.7 | **697.7** | 432.2 | 476.9 | **909.1** |
| City Bus | 157.4 | 431.5 | **588.9** | 204.1 | 383.5 | **587.6** |
| Micros | 388.8 | 32.1 | **420.9** | 173.0 | 16.4 | **189.4** |
| **Bodies subtotal** | **873.2** | **834.3** | **1,707.5** | **809.3** | **876.8** | **1,686.1** |
| Volares [2] | 429.7 | 33.9 | **463.6** | 404.2 | 46.5 | **450.7** |
| Chassis | 7.0 | 13.6 | **20.6** | 0.7 | 1.8 | **2.5** |
| Bco. Moneo | 75.3 | 0.0 | **75.3** | 62.0 | 0.0 | **62.0** |
| Parts and Others | 76.9 | 29.4 | **106.3** | 37.5 | 66.3 | **103.8** |
| **GRAND TOTAL** | **1,462.1** | **911.2** | **2,373.3** | **1,313.7** | **991.4** | **2,305.1** |

| PRODUCTS/MARKETS [1] | 1H26 | | | 1H25 | | |
|---|---|---|---|---|---|---|
| | MI | ME | TOTAL | MI | ME | TOTAL |
| Coach | 497.9 | 653.5 | **1,151.4** | 672.5 | 844.3 | **1,516.8** |
| City Bus | 298.9 | 780.0 | **1,078.9** | 355.6 | 695.5 | **1,051.1** |
| Micros | 505.2 | 84.4 | **589.6** | 272.0 | 28.9 | **300.9** |
| **Bodies subtotal** | **1,302.0** | **1,517.9** | **2,819.9** | **1,300.1** | **1,568.7** | **2,868.8** |
| Volares [2] | 766.4 | 44.9 | **811.3** | 742.9 | 54.8 | **797.7** |
| Chassis | 9.5 | 39.6 | **49.1** | 9.5 | 8.3 | **17.8** |
| Bco. Moneo | 146.6 | 0.0 | **146.6** | 119.4 | 0.0 | **119.4** |
| Parts and Others | 137.3 | 64.3 | **201.6** | 74.3 | 104.5 | **178.8** |
| **GRAND TOTAL** | **2,361.8** | **1,666.7** | **4,028.5** | **2,246.2** | **1,736.3** | **3,982.5** |

Notes: [1] MI = Domestic Market; ME = Foreign Market, units exported and produced in international operations by controlled companies; [2] Volares revenue includes chassis.

## GROSS INCOME AND MARGIN

Consolidated gross profit in 2Q26 reached R$ 519.7 million, with a margin of 21.9%, against R$ 593.2 million with a margin of 25.7% in 2Q25.

The reduction in gross profit and gross margin reflects, in Brazil, a sales mix more concentrated in lower value-added products, with micros representing 17.7% of net revenue in 2Q26, against 8.2% in 2Q25. Rising raw material costs, particularly petroleum-based inputs, weighed on these deliveries under the Road to Health and Road to School (Phase 12) programs, which had been priced earlier. In export markets, the appreciation of the Real against the US Dollar weighed on the profitability of exports from Brazil, while lower deliveries from international operations, particularly in Argentina and Mexico, also contributed to margin compression in the quarter.

## SELLING EXPENSES

Selling expenses totaled R$ 97.9 million in 2Q26, or 4.1% of net revenue, against R$ 101.4 million in 2Q25, 4.4% of net revenue.

## GENERAL AND ADMINISTRATIVE EXPENSES

General and administrative expenses totaled R$ 112.3 million in 2Q26, or 4.7% of net revenue, while in 2Q25 these expenses totaled R$ 120.6 million, or 5.2% of net revenue.

## OTHER NET OPERATING REVENUE/EXPENSES

In 2Q26, R$ 26.5 million was recorded as “Other Operating Expenses” against R$ 15.2 million recognized as “Other Operating Expenses” in 2Q25.

The main negative effect on the "Other Operating Expenses" line refers to restructuring costs of the Argentine subsidiary Metalsur, with a non-recurring impact of R$ 10.4 million in 2Q26, associated with workforce adjustments, as the operation has been affected in the short term by lower availability of credit lines for financing the local market.

The recognition of labor provisions in 2Q26 amounted to R$ 5.4 million (R$ 8.1 million in 2Q25). The Company continues adopting all necessary measures for its defense, loss reduction and mitigation of future labor risks.

## EQUITY METHOD RESULT

The equity method result in 2Q26 was R$ 12.8 million positive, against R$ 3.3 million positive in 2Q25.

The main contributions to the result were the performance of the Colombian affiliate Superpolo, with R$ 3.3 million, and the affiliate responsible for manufacturing air conditioning equipment in Brazil, Spheros, with R$ 2.8 million. The Canadian affiliate NFI Group Inc. contributed R$ 4.8 million positively to the equity method result.

The equity method result is presented in detail in the Investments note to the financial statements.

## NET FINANCIAL RESULT

The net financial result in 2Q26 was positive at R$ 29.1 million, compared to a positive result of R$ 42.7 million recorded in 2Q25.

In the quarter, the Company recognized a positive foreign exchange gain in its US dollar order backlog. The Company performs the export exchange hedge at the time of confirmation of sales orders, protecting its operating margins. As products are delivered and invoiced, the Company captures the effects of Real appreciation or depreciation in its operating margins or financial result, as was the case in 2Q26.

The financial result is presented in detail in the Financial Result Explanatory Note.

## EBITDA

EBITDA was R$ 338.6 million in 2Q26, with a margin of 14.3%, versus R$ 398.3 million and a margin of 17.3% in 2Q25.

In the quarter, EBITDA was negatively affected by the delivery mix in Brazil, especially the greater exposure of net revenue to the micro segment relative to the coach segment, by lower export margins due to the appreciation of the Real against the US Dollar, and by the performance of subsidiaries in Argentina and Mexico.

In 2Q26, EBITDA was negatively impacted on a non-recurring basis by R$ 10.4 million due to restructuring costs at the Argentine subsidiary Metalsur. Excluding the non-recurring amount, EBITDA and EBITDA margin would have been R$ 349.0 million and 14.7%, respectively.

The table below highlights the accounts that make up *EBITDA:*

| **R$ million** | **2Q26** | **2Q25** | **1H26** | **1H25** |
|---|---|---|---|---|
| Result before IR and CS | 325.0 | 402.0 | 656.3 | 735.1 |
| Financial Revenues | -187.8 | -291.2 | -409.2 | -507.7 |
| Financial Expenses | 158.6 | 248.5 | 310.5 | 355.7 |
| Depreciation / Amortization | 42.8 | 39.0 | 85.8 | 77.2 |
| ***EBITDA*** | **338.6** | **398.3** | **643.3** | **660.3** |

## NET INCOME

Consolidated net income in 2Q26 was R$ 271.2 million, with a margin of 11.4%, against R$ 321.1 million and a margin of 13.9% in 2Q25. Net income in 2Q26 was affected by the same factors described under EBITDA and the financial results.

## FINANCIAL DEBT

Net financial debt totaled R$ 1,815.9 million on 06/30/2026 (R$ 1,555.9 million on 03/31/2026). Of this total, R$ 1,340.8 million came from the financial segment (Banco Moneo) and R$ 475.1 million from the industrial segment.

It should be noted that the debt from the financial segment comes from the consolidation of Banco Moneo's activities and should be analyzed separately, since it has characteristics that are different from those of the Company's industrial activities. Banco Moneo's financial liabilities are offset by the "Customers" account in the Bank's Assets. Credit risk is properly provisioned. As these are FINAME transfers, each disbursement from BNDES has an exact counterpart in Banco Moneo's customer receivables account, both in term and in rate.

On June 30, the net financial debt of the industrial segment represented 0.3 times EBITDA for the last 12 months.

## CASH GENERATION

In 2Q26, operating activities consumed R$ 49.4 million in cash, investment activities, net of dividends and exchange rate variation, consumed R$ 66.8 million, while financing activities consumed R$ 125.7 million.

The opening cash balance of R$ 1,828.4 million at end of March 2026, adjusted for restricted financial investments and an additional R$ 1.9 million relates to the difference between the exchange rate variation and the variation in accounts related to restricted financial investments, resulted in a closing balance of R$ 1,588.4 million at end of June 2026.

## INVESTMENTS IN FIXED ASSETS

In 2Q26, Marcopolo invested R$ 69.1 million in fixed assets, of which R$ 24.5 million was invested by the parent company, as follows: R$ 21.3 million in machinery and equipment, R$ 2.5 million in property and improvements and R$ 0.7 million in furniture and other fixed assets.

Subsidiaries received R$ 44.6 million: R$ 24.3 million at Volare Veículos (São Mateus), R$ 12.6 million at Apolo, R$ 6.8 million at Marcopolo Australia and R$ 0.9 million at other units.

## CAPITAL MARKET

In 2Q26, trading in Marcopolo shares totaled R$ 3,756.6 million. The participation of foreign investors in Marcopolo's share capital totaled, on June 30, 45.1% of the preferred shares and 30.4% of the total share capital. At the end of the period, the Company had 148,425 shareholders. The following table shows the main indicators related to the capital market:

| INDICATORS | 2Q26 | 2Q25 | 1H26 | 1H25 |
|---|---|---|---|---|
| Transacted amount (R$ million) | 3,756.6 | 5,553.9 | 8,701.7 | 11,766.0 |
| Market value (R$ million) (1)(2) | 7,449.4 | 9,044.7 | 7,449.4 | 9,044.7 |
| Existing shares | 1,249,898,603 | 1,136,271,458 | 1,249,898,603 | 1,136,271,458 |
| Equity value per share (R$) | 3.42 | 3.70 | 3.42 | 3.70 |
| POMO4 quotation at the end of the period (R$) | 5.96 | 7.96 | 5.96 | 7.96 |

Notes: (1) Quotation of the last transaction of the Preferred share period (POMO4), multiplied by the total of the shares (common and preferred) existing in the same period. (2) Of this total 8,498,257 preferred shares were in treasury on 06/30/2026.

## ANALYSIS & PERSPECTIVES

2Q26 presented significant challenging quarter in Brazil, driven by lower-than-expected volumes in the coach and city bus markets and a high concentration of micro deliveries, and mixed performance across international markets, with solid export performance and excellent results at Volgren in Australia, offset by lower deliveries in Argentina, Mexico and South Africa. More restrictive credit conditions, high interest rates, rising costs and elevated uncertainty weighed on customers' financial capacity and willingness to invest, particularly in fleet renewal and expansion.

In Brazil, the sharp decline in coach volumes in 2Q26 reflects a more cautious market amid the macroeconomic environment. Despite lower volumes, higher value-added models retained a meaningful share of revenue, reinforcing the trend observed in recent years toward a concentration of sales in heavier products, particularly double decker buses. For 2H26, the expectation is for sequential recovery, in line with the seasonality of customer activity and growing demand for intercity travel. Additionally, the benefits of the *Move* program are expected to be concentrated mainly in 3Q26, supporting delivery volumes.

In the city bus market, rising diesel prices and the need for operators to pass on costs continued to be the main obstacles to unlocking new purchases in the near term. On the other hand, the enactment of the New Legal Framework for Public Mass Transit (Law No. 15,432/26), which establishes greater economic sustainability for transit systems, a clear separation between passenger fares and operator remuneration, enhanced contractual legal certainty, and improved service coverage and quality, may foster the resumption of fleet renewals cycles in a segment where fleet age remains elevated. In 2Q26, Marcopolo delivered 67 Attivis electric buses, versus 15 units in 2Q25, bringing the 1H26 total to 72 units, compared to 47 in 1H25.

The micros and Volares segment posted significant sales growth in 2Q26, standing out as the quarter's key positive. The deliveries are linked to remaining orders under Phase 12 (2023) of the Caminho da Escola program and to orders for the Ministry of Health. In 2Q26, the Company delivered 384 micros and 59 Volares, a total of 443 units, against 658 units in 2Q25, of which 625 were micros and 33 were Volares. A total of 1,246 micros were delivered to the Ministry of Health during the period. For 2H26, the Company is awaiting ratification of the Phase 13 Caminho da Escola tender results, from April 14, 2026, in which Marcopolo qualified to supply, directly or indirectly, up to 7,210 units (620 Volares, 2,220 urban and 4,370 micro). Delays in the ratification of the Caminho da Escola tender, combined with the absence of new confirmed orders from the Ministry of Health, weigh on the production outlook for 3Q26, with volume recovery expected in 4Q26.

Exports from Brazil showed resilience in the quarter, with a contraction in units but growth in revenue, supported by solid performance in traditional markets such as Peru and Chile through sales of higher value-added products, particularly coaches. The decline in deliveries to Argentina, particularly of partially dismantled units shipped under the PKD regime, is reflected in Metalsur's results, as the units are completed and invoiced in Argentina rather than in the export revenue line. Additionally, the appreciation of the Real against the US Dollar remains a source of pressure on profitability and a challenge for volume growth throughout the year.

In international operations, the Company saw diverging performances across countries. Marcopolo Australia (Volgren) was again the standout performer, delivering volume, revenue and profitability growth in 2Q26, supported by a favorable product mix and a strong order backlog. The operation continues to meet and exceed its 2026 targets, while already presenting favorable prospects for 2027. Marcopolo Argentina (Metalsur) confirmed the less favorable outlook for the year and underwent a restructuring process aimed at right-sizing its local operations to a more challenging market environment, a scenario expected to persist through 2H26. The Company remains confident in the long-term potential of the Argentine market and continues to monitor fleet renewal opportunities, with a focus on an eventual recovery from 2027 onward. Marcopolo Mexico (Polomex) maintained a pace similar to that seen at the start of 2026, reflecting a persistently difficult market environment with no near-term signs of recovery. In this context, customers remain cautious, awaiting greater visibility regarding the terms of the trade agreement with the United States. Marcopolo South Africa (MASA) also saw a deterioration in its market environment, prompting a revision of the 2026 outlook in response to weak demand and local instability. Marcopolo China (MAC) continues to face the challenge of sustaining results in 2026, while strengthening its role as a technology and sourcing hub for the Company.

Among affiliates, Colombia's Superpolo maintained consistent performance, while awaiting further developments in the tender process for Bogotá's public transit system. Canada's NFI made a positive contribution in the quarter, reversing the negative impact recognized by Marcopolo in 2Q25. The Company's robust order book should continue to underpin its recovery trajectory, with a focus on gradually restoring profitability to pre-pandemic levels.

The launch of new products and the realization of significant investments made over recent years, including chassis initiatives in the Volare segment and alternative propulsion solutions, are contributing to the consolidation of a new Marcopolo. Product differentiation, a hallmark of the Company throughout its history, is now extending to new solutions, reinforcing Marcopolo's leadership across different markets. Even in a challenging environment, with indications of lower volumes compared to 2025, the Company will continue to pursue growth opportunities while maintaining disciplined capital allocation, a focus on value creation, and a commitment to delivering solid results.

The Management.

## 1 Operational context

Marcopolo S.A. (“Marcopolo”) is a publicly traded corporation, headquartered in Caxias do Sul, State of Rio Grande do Sul. The Company's individual and consolidated quarterly information for the period ended June 30, 2026 covers Marcopolo and its subsidiaries, jointly controlled companies and investments in affiliates (referred to as "Company").

Marcopolo's purpose is the manufacture and trade of buses, motor vehicles, bodies, parts, agricultural and industrial machinery, import and export, and may also participate in other companies.

Marcopolo has its shares traded on B3 (Brasil, Bolsa, Balcão) under the acronyms "POMO3" and "POMO4" and is listed in the segment of corporate governance level 2.

## 2 Material accounting policies

The material accounting policies applied in the preparation of this quarterly financial information are set out below. These accounting policies have been applied consistently to all periods presented in this individual and consolidated quarterly information.

### 2.1 Preparation basis

#### (a) Declaration of compliance

The individual and consolidated quarterly financial information contained in the Quarterly Information Form (ITR) was prepared, and is being presented in accordance with CPC 21 (R1) - Interim Financial Reporting, issued by the Accounting Pronouncements Committee ("CPC") and in accordance with IAS 34 - Interim Financial Reporting issued by the International Accounting Standards Board ("IASB"), in a manner consistent with the standards issued by the Brazilian Securities and Exchange Commission (CVM), applicable to the preparation of the Quarterly Information Form (ITR).

Company Management affirms that all material information related to the financial information and that alone is being demonstrated and that it corresponds to that used by it in its management.

#### (b) Measurement basis

The individual and consolidated quarterly information has been prepared based on historical cost as a value base, in the case of financial assets (including derivative instruments) it is adjusted to reflect the measurement at fair value according to Note 2.6.

#### (c) Use of estimates and judgments

The Management used judgment, estimates and assumptions in the preparation of this individual and consolidated quarterly information which affect the application of the Company's accounting policies and the reported amounts of assets, liabilities, revenues and expenses. Actual results may differ from these estimates.

Estimates and assumptions are reviewed on an ongoing basis. Revisions to estimates are recognized prospectively.

Information about judgments in applying accounting policies and uncertainties in the assumptions and estimates that pose a significant risk of an adjustment in the next financial year have been included in the following notes:

- Note 2.2 (a, ii) - Subsidiaries;
- Note 2.2 (a, iv) – Investments in companies with joint ventures;
- Note 2.18 (a) - Uncertainty about the treatment of taxes on profit
- Note 8 – Expected credit losses;
- Note 18 - Provisions for civil, labor-related and tax risks;

- Note 20 – Deferred taxes.

**(d) Value added statement**

The Company prepared individual and consolidated Value Added Statements (DVA) in accordance with technical pronouncement CPC 09 - Value Added Statement, which are presented as an integral part of the quarterly information according to BR GAAP applicable to publicly held companies, while consisting of supplementary financial information under IFRS.

## 2.2 Consolidation basis

**(a) Consolidated financial information**

The following accounting policies are applied in the preparation of the consolidated quarterly information.

**(i) Non-controller shareholder equity interest**

The Company elected to measure any non-controlling interest in the acquired entity according to the proportional interest in the liquid assets identifiable at the acquisition date.

Any changes in the Company's interest in a subsidiary which does not entail loss of control are recorded as shareholders' equity transactions.

**(ii) Subsidiaries**

Subsidiaries are all entities (including specific purpose entities) in which the Company has the power to determine the financial and operating policies, generally accompanied by an interest of more than half of the voting rights (voting share). The existence and the effect of possible voting rights currently exercisable or convertible are taken into account when evaluating whether the Company controls another entity. The subsidiaries are totally consolidated from the date on which the control is transferred to the Company. The consolidation is interrupted on the date when the control ends.

**(iii) Transactions eliminated in the consolidation**

Intra-company balances and transactions, and any unrealized income or expenses arising from intra-company transactions, are eliminated. Unrealized gains arising from transactions with investees recorded by equity method are eliminated against the investment to the extent of the Company's interest in the investee. Unrealized losses are eliminated in the same manner as unrealized gains, but only to the extent that there is no evidence of impairment.

**(iv) Investments in companies with joint ventures**

A joint venture is a joint business that happens when an operator has rights over the liquid assets of the agreements and records the investment through the equity method.

**(v) Associates**

Associates are all entities over which the Company has a significant influence, but not control, usually together with an ownership interest of 20% to 50% of the voting rights.

Investments in associates are recorded through the equity method and are initially recognized at their cost value. The Company's investment in associates includes the goodwill identified in the acquisition, net of any accumulated impairment loss. See Note 2.11, on impairment of non-financial assets, including goodwill.

The Company's interest in the profits or losses of its associates post-acquisition is recognized in the income statement and its interest in the activity in post-acquisition reserves is recognized in the reserves. The post-acquisition cumulative transactions are adjusted against the investment's carrying amount. When the Company's interest in the losses of an associate is equal to or greater than its interest in that company, including any other accounts receivable, the Company does not recognize additional losses, unless it has incurred obligations or made payments on behalf of the associate.

Unrealized gains on transactions between the Company and its associates are eliminated in proportion to the Company's interest in the associates. Unrealized losses are also eliminated unless the transaction provides evidence of an impairment of the transferred asset. The accounting policies of the associates have been changed when required to ensure consistency with the policies adopted by the Company.

If the ownership interest in the associate is reduced but significant influence is retained, only a proportional part of the amounts previously recognized in other comprehensive income shall be reclassified in income or loss, where appropriate.

Gains and losses resulting from dilution occurring in interests in associates are recognized in the income statement.

**(vi) Adjustment for hyperinflation – IAS 29 (CPC 42)**

With accumulated inflation exceeding 100% in the last three years in Argentina, the application of IAS 29 (CPC 42) – Accounting in a hyperinflationary economy – was required as of 2018. According to the standard, non-monetary assets and liabilities, shareholders' equity and income statement of investees operating in highly inflationary economies are adjusted by the change in the general purchasing power of the currency, applying a general price index.

In the period, the Company made the monetary correction in its subsidiary MP Argentina and Loma Hermosa, headquartered in Argentina. Non-monetary assets and liabilities recorded at historical cost and shareholders' equity were adjusted for inflation. The impacts of the monetary restatement were recorded as equity valuation adjustment, in shareholders' equity, in the negative amount of R$ 285 on June 30, 2026 (negative of R$ 18,481 on June 30, 2025) and in the consolidated income statement in the positive amount of R$ 12,560 (positive of R$ 33,197 on June 30, 2025) under the equity item.

## 2.3 Presentation of information per segments

Information by operating segment is reported consistently with the internal report provided to the main operating decision makers. The main operating decision maker, responsible for the allocation of funds and performance evaluation of the operating segment, is the Board of Directors, also responsible for the Company's strategic decision-making.

## 2.4 Functional currency and presentation currency

The consolidated quarterly information is being presented in Brazilian Reais (R$), which is Marcopolo's functional currency and the Company's reporting currency. All balances have been rounded to the nearest thousand, except when otherwise indicated.

Items included in each of the Company's businesses quarterly information are measured by using the currency of the main economy in which the company operates ("functional currency").

Each entity's functional currency is listed below:

| Subsidiaries | Denomination | Functional Currency | Country |
|---|---|---|---|
| Arcanjos Investimentos e Participações Ltda. | Arcanjos | Brazilian Reais | Brazil |
| Apolo Tecnologia Ltda. | Apolo | Brazilian Reais | Brazil |
| Banco Moneo S.A. | Banco Moneo | Brazilian Reais | Brazil |
| Ilmot International Corporation. | Ilmot | US Dollar | Uruguay |
| Loma Hermosa S.A. | Loma | Argentine Peso | Argentina |
| Marcopolo (Changzhou) Bus Manufacturing Co; Ltd. | MBC | Renminbi | China |
| Marcopolo Australia Holdings Pty Ltd. | MP Australia | Australian Dollar | Australia |
| Marcopolo Auto Components Co. | MAC | Renminbi | China |
| Marcopolo Middle East and Africa FZE. | MP Middle East | Dirham | United Arab Emirates |
| Marcopolo South Africa Pty Ltd. | Masa | Rand | South Africa |
| Marcopolo Trading S.A. | MP Trading | Brazilian Reais | Brazil |
| Marcopolo US LLC | MP US | US Dollar | United States |
| Metalsur Carrocerias S.R.L. | MP Argentina | Argentine Peso | Argentina |
| Moneo Investimentos S.A. | Moneo | Brazilian Reais | Brazil |
| Polo Venture Participações Ltda. | Polo Venture | Brazilian Reais | Brazil |
| Polomex S.A. de C.V. | Polomex | Mexican Peso | Mexico |
| San Marino Bus de México S.A. de C.V. | San Marino Mexico | Mexican Peso | Mexico |
| Venezia Aviação Ltda | Venezia | Brazilian Reais | Brazil |
| Volare Comércio e Distribuição de Veículos e Peças Ltda. | Volare Comércio | Brazilian Reais | Brazil |
| Volare Veículos Ltda. | Volare Veículos | Brazilian Reais | Brazil |
| Volgren Australia Pty Ltd. | Volgren | Australian Dollar | Australia |

| Jointly controlled companies | Denomination | Functional Currency | Country |
|---|---|---|---|
| Superpolo S.A. | Superpolo | Colombian Peso | Colombia |

| Associates | Denomination | Functional Currency | Country |
|---|---|---|---|
| New Flyer Industries Inc. | New Flyer | US Dollar | Canada |
| Mercobus S.A.C. | Mercobus | Novo Sol | Peru |
| Reborn Electric Motors SpA | Reborn | Chilean Peso | Chile |
| Spheros do Brasil S.A. | Spheros | Brazilian Reais | Brazil |
| Valeo Thermal Commercial Vehicles Mexico, S.A C.V. | Valeo México | Mexican Peso | Mexico |
| WSul Espumas Indústria e Comércio Ltda. | WSul | Brazilian Reais | Brazil |

## 2.5 Foreign currency

### (a) Transactions in foreign currency

Transactions in foreign currency are converted into the respective functional currencies of the Company entities by the exchange rates at the dates of the transactions.

Monetary assets and liabilities denominated and calculated in foreign currencies on the balance sheet date are reconverted to the functional currency at the exchange rate on that date. Non-monetary assets and liabilities that are measured at fair value in foreign currency are reconverted to the functional currency using the effective exchange rate as of the base date for financial statements on which fair value was determined. Non-monetary items that are measured based on historical cost in foreign currency are converted at the exchange rate on the transaction date. The differences in foreign currency resulting from this conversion are generally acknowledged in the income or loss.

However, exchange differences resulting from the re-conversion of the items listed below are recognized in other comprehensive income:

- financial liability designated as a hedge of the net investment in a foreign operation, to the extent that the hedge is effective; and

- a qualified and effective cash flow hedge.

**(b) Overseas operations**

The assets and liabilities of foreign operations, including goodwill and fair value adjustments resulting from the acquisition, are translated into the Brazilian Real at the exchange rates determined on the balance sheet date. Income and expenses from foreign operations are translated into the Brazilian real at the exchange rates determined on the dates of the transactions.

Foreign currency differences generated on translation into the reporting currency are recognized in other comprehensive income and accumulated in equity valuation adjustments in equity. If the subsidiary is not a wholly-owned subsidiary, the corresponding portion of the conversion difference is attributed to non-controller shareholders.

When a foreign operation (a subsidiary, jointly controlled entity or associate) is transferred, the cumulative amount in the equity valuation adjustment account is reclassified to the income statement as part of profit or loss in the transfer. When only part of the investment of a subsidiary including a foreign operation is transferred, so that the control is maintained, the relevant part of such accumulated value is reassigned to the non-controlling interest. In any other partial transfer of a foreign transaction, the portion corresponding to the transfer is reclassified to profit or loss.

## 2.6 Financial instruments

The Company classifies financial assets and liabilities in the following categories: at fair value through profit or loss (FVTPL), at fair value through other comprehensive income (FVOCI) and at amortized cost.

### 2.6.1 Non-derivative financial assets and financial liabilities - recognition and derecognition

The Company initially recognizes loans, receivables and debt instruments on the date on which they were originated using the amortized cost. All other financial assets and liabilities are recognized on the trade date, when the entity becomes a party to the instrument's contractual provisions.

The Company derecognizes a financial asset when the contractual rights to the cash flows from the asset expire, or when the Company transfers the rights to receive the contractual cash flows from a financial asset in a transaction in which substantially all the risks and benefits of ownership of the financial asset are transferred. Any interest in such transferred financial assets that is created or retained by the Company is recognized as a separate asset or liability.

Financial assets and liabilities are offset and the net amount presented in the balance sheet when, and only when, the Company currently has a legally enforceable right to offset the amounts and intends either to settle them on a net basis or to realize the asset and settle the liability simultaneously.

### 2.6.2 Non-derivative financial assets - measurement

**(a) Financial assets measured at the fair value through other comprehensive income**

A debt instrument is measured at FVOCI only if it meets both conditions below:

- the asset is kept within a business model where the purpose of which is achieve both through the collection of contractual cash flows and the sale of financial assets; and
- the contractual terms of the financial asset, on specific dates, originate cash flows representing payment of principal and interest on the outstanding principal amount.

**(b) Financial assets measured at the amortized cost**

A financial asset is measured at amortized cost if it meets both of the following conditions:

- the asset is kept within a business model for the purpose of collecting contractual cash flows; and
- the contractual terms of the financial asset, on specific dates, originate cash flows that are only payments of principal and interest on the outstanding principal amount.

All the other financial assets are classified as measured at the fair value through profit or loss.

Furthermore, upon initial recognition, the Company may irrevocably designate financial assets meeting the requirements to be measured at amortized cost, FVOCI or even FVTPL. This designation has the purpose of eliminating or significantly reducing a possible accounting mismatch arising from the result produced by the respective asset.

**2.6.3 Non-derivative financial assets - measurement**

**(a) Financial liabilities measured at the fair value through profit or loss**

A financial liability is classified as being measured at fair value through profit or loss or designated as such upon initial recognition. The transaction costs are recognized in profit or loss as they are incurred. Financial liabilities measured at the fair value through profit or loss are measured at fair value and any changes in the fair value of these liabilities, including interest and dividend gains, are recognized in the profit or loss for the period.

**(b) Financial liabilities measured at the amortized cost**

Non-derivative financial liabilities are initially measured at fair value and, provided it is not an item measured at the fair value through profit or loss, increased by transaction costs directly attributable to its acquisition or issuance. Financial liabilities are measured subsequent to the amortized cost.

**2.6.4 Repurchase and reissue of shares - Treasury Share**

When shares recognized as shareholders' equity are repurchased, the amount of the consideration paid, which includes any direct costs, is recognized as deduction from the shareholders' equity. The repurchased shares are classified as treasury share and stated as deduction from the shareholders' equity. When treasury share is subsequently sold or reissued, the amount received is recognizes as an increase in shareholders' equity and the gain or loss resulting from the transaction is stated as capital reserve.

**2.6.5 Reduction to the recoverable value - Impairment**

**(a) Non-derivative financial assets**

The Company assesses, on a prospective basis, the expected credit losses associated with debt securities recorded at amortized cost and fair value through other comprehensive income. The applied impairment methodology depends on whether or not there has been a significant increase in credit risk based on historical experience.

With regards to accounts receivable from customers, the Company applies the simplified approach permitted under IFRS 9/CPC 48 and therefore recognizes expected losses over their useful life starting with the initial recognition of receivables.

**(b) Financial assets measured by the amortized cost**

The Company considers evidence of loss of value of assets measured at amortized cost at both on an individual and on a collective level. All the individually significant assets are evaluated for impairment loss. Those that have not suffered loss of value individually are then evaluated collectively for any loss of value that may have happened but not yet been identified. Assets that are not individually significant are evaluated collectively for loss of value based on a group of assets with similar risk characteristics.

When evaluating impairment loss collectively, the Company uses historical trends for recovery periods and lost amounts incurred, adjusted to reflect the Management's judgment on whether the current economic and credit conditions are such that the actual losses will likely be greater or smaller than those suggested by the historical trends.

Impairment loss is computed as the difference between the carrying amount and the present value of future estimated cash flows, discounted at the asset's original effective interest rate. The losses are recognized in profit or loss and reflected in a provision account. When the Company considers that there are no reasonable prospects of recovery, the amounts are reversed. When a subsequent event indicates a reduction in the loss of value, the reduction through loss of value is reversed by means of profit or loss.

**(c) Investees accounted for under the equity method**

An impairment loss concerning an investee appraised by the equity method is measured by comparing the investment's recoverable value against its carrying amount. An impairment loss is recognized in profit or loss and it is reversed if there has been any favorable change in the estimates used to determine the recoverable value.

**(d) Non-financial assets**

The carrying amount of the Company's non-financial assets, other than inventory, income tax and active deferred social contribution, are reviewed at each reporting date to check whether there is any indication of impairment loss. If such indication is found, then the asset's recoverable amount is estimated. In case of goodwill and intangible assets with undefined useful lives, the recoverable amount is tested annually.

The recoverable amount of an asset or CGU is the greater of its value in use and its fair value less associated disposal costs. The determined value in use is based on estimated future cash flows deducted in order to present value using a deduction rate net of tax that reflects current market assessments for the value of the currency and the specific risks associated with the asset or CGU.

A impairment loss is recognized if the asset or CGU’s book value exceeds its recoverable amount.

## 2.7 Derivatives measured at fair value through profit or loss

Derivative instruments procured do not qualify for hedge accounting. The changes in the fair value of any of these derivative instruments are immediately recognized in the income statement under "financial revenue (expenses)".

## 2.8 Accounts receivable from customers

Accounts receivable are amounts due from customers for merchandise sold or services performed in the ordinary course of the Company's business. If the deadline for receipt is equivalent to a year or less (or another that meets the normal cycle of the Company's operations), accounts receivable are classified in the current assets. Otherwise, they are presented as noncurrent assets.

Accounts receivable are initially recognized at fair value and subsequently measured at amortized cost using the effective interest rate method, less the provision for impairment.

## 2.9 Inventory

Inventories are measured at the lower between cost and net realizable value. The cost of inventories is based on the average cost principle and includes expenses incurred in the purchase of inventories, production, transformation and other costs incurred to bring them to their places and existing conditions. In the case of manufactured inventories and products in progress, the cost includes a portion of the manufacturing overheads based on normal operating capacity.

Net realizable value is the estimated selling price in the ordinary course of business, minus estimated costs of completion and selling expenses.

## 2.10 Property, Plant and Equipment

*Recognition and measurement*
Property, plant and equipment are measured at the historical cost of purchase of construction minus accumulated depreciation and accumulated (impairment) losses.

The cost includes expenses that are directly attributable to the purchase of an asset. Cost of assets built by the Company itself includes:

- Cost of materials and direct labor;
- Any other costs to place the asset in the necessary site and condition for it to operate as intended by the Management;
- Costs for disassembly and restoration of the site where such assets are located; and
- Loan costs on qualifiable assets.

When parts of an item of property, plant and equipment have different useful lives, they are recorded as separate items (major components) of property, plant and equipment.

Any gains and losses on the disposal of an item of property, plant and equipment are recognized in profit or loss.

*Reclassification for investment property*
When the property use changes from occupied by the owner to investment property, it is remeasured at fair value and reclassified as investment property.

*Subsequent costs*
Subsequent expenses are capitalized to the extent that it is likely that future benefits associated to the expenses will be derived by the Company. Recurring maintenance and repair expenses are recorded in profit or loss.

*Depreciation*
Items of property, plant and equipment are depreciated by the straight-line method in the statement of income for the period based on the estimated economic useful life of each component. Leased assets are depreciated for the shorter period between the estimated useful life of the asset and the term of the agreement, unless it is reasonably certain that the Company will obtain ownership of the asset at the end of the lease term. Land is not depreciated.

Property, plant and equipment items are depreciated from the date they are installed and available for use or, in respect of assets built internally, from the date when the construction is completed and the asset is available for use.

The estimated useful lives for the current and comparative period are as follows:

| | **Years** |
|---|---|
| Buildings | 40-60 |
| Machines | 5-30 |
| Vehicles | 7-15 |
| Furniture, fixtures and equipment | 5-15 |

The depreciation methods, the useful lives and the residual values are reviewed at each balance sheet date and adjusted if appropriate.

### 2.10.1 Right-of-use asset

*Recognition and measurement*
The company applied practical standard proceedings according to which the asset with right of use corresponds to the deducted lease liabilities, using the incremental interest rate on the transition date. After the initial measurement, the values recorded as right of use are updated through the cost method; thus, any cumulative depreciation is deducted on a monthly basis, according to the criteria of CPC 27 – Property, Plant and Equipment in the depreciation of the asset with right of use and any re-measurement of the lease liability adjusted, depending on the specific case.

The estimated useful lives for the current year are according to the terms of each contract.

## 2.11 Intangible assets and goodwill

### (a) Goodwill

Goodwill consists of the positive difference between the amount paid or payable and the net amount of the acquired entity's assets and liabilities at fair value. Goodwill stemming from the acquisition of controlled companies are recorded as "intangible assets" in the Company's consolidated statements. The portion of this goodwill attributable to the controlling company is included in its individual balance sheet as part of the accounting balance for the investment. If the acquirer determines negative goodwill, it should record the amount as gain in profit or loss at period, on the date of acquisition. Goodwill is tested annually to check for likely impairment and recorded at cost minus accumulated impairment losses, which are not reversed. Gains and losses on the disposal of an entity include the carrying amount of goodwill related to the entity sold.

### (b) Trademarks and licenses

Trademarks and licenses purchased separately are stated at historical cost. Trademarks and licenses acquired in a business combination are recognized at fair value at the date of acquisition, since they have a defined useful life and are accounted for at cost less accumulated amortization. Amortization is calculated using the straight-line method to allocate the cost of trademarks and licenses during their estimated useful life from 10 to 20 years.

### (c) Software

The software licenses purchased are capitalized based on costs incurred to purchase the software and get it ready for use. These costs are amortized over their useful life of up to 5 years.

The costs associated with maintaining software are recognized as an expense, as incurred. Development costs directly attributable to the design and tests of identifiable and exclusive software products, controlled by the Company are recognized as intangible assets when the following criteria are met:

- it is technically feasible to complete the software, and it is therefore available for use;
- management intends to complete the software and use it or sell it;
- the software can be sold or used;
- the software will likely generate future and demonstrable economic benefits;
- technical, financial and other suitable resources are available to complete the development for the use or sale of the software; and
- the expense attributable to the software during the development thereof can be measured safely.

Other development expenses that do not meet these criteria are recognized as expenses as incurred. Development costs previously recognized as an expense are not recognized as an asset in a subsequent period.

**(d) Research and Development**

Expenses on research activities are recognized in the income statement as incurred.

Development costs are capitalized only if development costs can be measured reliably, if the product or process is technically and commercially viable, if the future economic benefits are probable, and if the Company has the intention and resources sufficient to complete the development and use or sell the asset. Capitalized expenditures include the cost of materials, direct labor, manufacturing costs that are directly attributable to the preparation of the asset for its proposed use, and borrowing costs. Other development expenses are recognized in the income statement as incurred.

After initial recognition, capitalized development expenses are measured at cost, less accumulated amortization and impairments.

**(e) Other intangible assets**

Other intangible assets that are acquired by the Company and have finite useful lives are measured at cost, less accumulated amortization and any accumulated impairment losses.

**(f) Subsequent expenses**

Subsequent expenses are capitalized only when they increase the future economic benefits embodied in the specific assets to which they relate. All other expenses, including expenses on goodwill generated internally and brands, are recognized in profit or loss as they are incurred.

**(g) Amortization**

Except for goodwill, amortization is recognized in profit or loss by the straight-line method considering the estimated useful lives of intangible assets, as of the date they are available for use.

## 2.12 Investment Property

Investment property is measured at the historical cost of purchase of construction minus accumulated depreciation and accumulated (impairment) losses.

Gains and losses in the transfer of investment property (calculated by the difference between the net amount received from the sale and the item's carrying amount) are recognized in profit or loss. When investment property previously recognized as property, plant and equipment is sold, any amount recognized in equity valuation adjustment is transferred to accumulated profit.

## 2.13 Accounts payable to suppliers

Accounts payable to suppliers are obligations payable for goods or services that were purchased from suppliers in the ordinary course of business, and are classified as current liabilities if payment is due within a period of up to 12 months. Otherwise, the accounts payable are presented as non-current liabilities.

They are initially recognized at fair value and subsequently measured at amortized cost using the effective interest rate method. In practice, they are usually recognized at the amount of the corresponding invoice.

The Company participates in a credit assignment agreement, in which the supplier may choose to receive payment for its invoice in advance through a bank, taking amounts receivable from the Company into consideration. Under the terms of the agreement, a bank agrees to pay amounts to a participating supplier in relation to invoices for which payment is owed by the Company and receives a payment from the Company as of the bond’s original payment due date. The main purpose of this agreement is to facilitate the processing of payments and allow suppliers to assign receivables owed by the Company to a bank prior to the payment due date, if they wish to do so. The Company did not derecognize the liability to which the agreement applies since a legal write-off was not executed and the original liability was not modified upon entering into the agreement. From the Company's perspective, the agreement does not extend the payment conditions beyond the normal terms agreed upon with the supplier. The Company does not incur additional interest from the bank on amounts owe to the supplier. Therefore, the Company discloses the amounts accounted for by the supplier in the accounts payable, in the amount of R$ 32,625 as of June 30, 2026 (R$ 21,251 as of December 31, 2025) in the consolidated financial statements, because the nature and function of the financial liability remains the same as other accounts payable.

### 2.14 Loans and Financing

Loans are initially recognized at fair value, net of transaction costs incurred and are subsequently stated at the amortized cost. Any difference between the amounts raised (net of transaction costs) and the redemption value is recognized in the income statement while the loans are in progress, using the effective interest rate method.

Loans are classified as current liabilities, unless the Company has some unconditional right to defer the liability liquidation for at least 12 months after the balance sheet date.

### 2.15 Determining the adjustment to present value

Items subject to this value discount are:

- Trade accounts receivable comprised of the forward sale to customers of the Company with low credit risk. The discount rate used by Management for the discount to present value for these items is 100% of the monthly CDI for domestic market customers and the market rate of the advance of foreign exchange contract for foreign market customers. The interest rate charged in a sales transaction is determined at the time of the initial registration of the transaction and is not adjusted subsequently; and

- Accounts payable to suppliers comprised of forward purchases from suppliers of the Company. The Company performed a calculation of the present value using the same assumptions used for accounts receivable.

### 2.16 Provisions

A provision is recognized on the basis of a past event if the Company has a legal or constructive obligation that may be estimated reliably and it is likely that economic funds are required to settle the obligation. Provisions are determined by discounting the expected future cash flows at a pre-tax rate that reflects current market assessments of the time value of money and specific risks for the liability. The financial costs incurred are recorded in the income statement.

### 2.17 Provision for warranties

An provision for warranties is recognized when the products or services are sold. The provision is based on historical warranty data and by weighting all the possible results in respect of the associated probabilities.

### 2.18 Income tax and social contribution

Income Tax and Social Contribution for the current and deferred period are calculated based on the rates of 15%, plus an additional 10% on taxable income in excess of BRL 120 in the period for income tax and 9% on taxable income for social contribution on net income for the period, and consider the offsetting of tax losses and negative basis of social contribution, limited to 30% of taxable income.

The income tax and social contribution expense encompasses both current and deferred income tax. Current tax and deferred tax are recognized in profit or loss unless they refer to a combination of businesses or items directly recognized in shareholders' equity or other comprehensive income.

The Company applies technical interpretation IFRIC 23/ICPC 22, which deals with the accounting of taxes on profit when there is uncertainty about the acceptability of certain tax treatment. If the organization concludes that the tax authority is not likely to accept uncertain tax treatment, the entity reflects the effect of uncertainty in determining taxable income.

**(a) Income tax and social contribution expenses - current**

Current tax expense is the estimated tax payable or receivable on the taxable income or loss for the period and any adjustment to tax payable in respect of previous years. The amount of current tax payable or receivable is recognized in the balance sheet as tax assets or liabilities by the best estimate of the expected value of taxes to be paid or received, reflecting the uncertainties inherent to the determination thereof, if any. It is measured based on the tax rates that have been decreed on the balance sheet date.

Current tax assets and liabilities are offset only if certain criteria are met.

**(b) Income tax and social contribution expenses - deferred**

Deferred tax assets and liabilities are recognized in relation to temporary differences between the carrying amount of assets and liabilities for financial information purposes and those used for taxation purposes. The changes in deferred tax assets and liabilities in the period are recognized as a deferred income and social contribution tax expense. Deferred tax is not recognized for:

- temporary differences on the initial recognition of assets and liabilities in a transaction that is not a business combination and does not affect neither taxable profit or loss or net profit;
- temporary differences related to investments in subsidiaries, associates and joint ventures, to the extent that the Company is able to control the timing of the reversal of the temporary difference and it is probable that the temporary difference will not be reversed in the foreseeable future; and
- temporary taxable differences arising from the initial recognition of goodwill.

A deferred tax asset is recognized in respect of tax losses and deductible temporary differences not used, to the extent that it is probable that future taxable profits will be available against which they will be used. Deferred tax assets are reviewed at each balance sheet date and are reduced to the extent that their realization is no longer likely.

Deferred tax assets and liabilities are measured based on the tax rates that are expected to be applied to the temporary differences when they are reversed, based on the tax rates that have been enacted up to the balance sheet date.

The measurement of deferred tax assets and liabilities reflects the tax consequences arising from the manner in which the Company expects to recover or settle its assets and liabilities.
Deferred tax assets and liabilities are offset only if certain criteria are met.

**(c) Minimum Global Tax**

In December 2021, the Organization for Economic Cooperation and Development (OECD) released the Pillar II rules, with the aim of reformulating international taxation, aiming to ensure that eligible multinationals — that is, those with global revenues of more than 750 million euros — are subject to a supplementary tax on the profits of their subsidiaries taxed at an effective rate of less than 15% per jurisdiction (Global Minimum Top-up Tax).

In Brazil, on December 27, 2024, Law No. 15.079 was published, which established the Additional Social Contribution on Profit, in the context of the adaptation of Brazilian legislation to the Global Rules against Erosion of the Tax Base (GloBE Rules), effective as of January 1, 2025. This supplement establishes one of the mechanisms provided for by the OECD under Pillar II, the Qualified Domestic Minimum Top-up Tax (QDMTT).

Several countries have already disclosed legislation or plans for the adoption of Pillar II rules and for the calculation of the global minimum effective rate. Since 2024, Marcopolo has already been subject to the application of these rules in certain jurisdictions in which it operates. Based on the analyses carried out to date, including the application of the Simplified GloBE Transition Rules (RSGT), no impacts on the financial information related to this topic were identified.

**(d) Transfer Pricing**

With the publication of Federal Law 14.596/23, which is regulated by Regulatory Guidance 2.161/23, Brazil aligned its Transfer Pricing model with international standards established under Organization for Economic Cooperation and Development (OECD) guidelines.

The new rules determine that cross-border, commercial or financial transactions executed between parties considered related under the Law, must be priced as if they were carried out between unrelated parties (arm's length principle) for the purpose of determining the basis for calculating Income Tax (IRPJ) and Social Contribution on Net Income (CSLL).

Marcopolo has adapted to the new Transfer Pricing regime by reviewing its operations with related parties to ensure compliance with the new regulations. After the evaluation was completed, it was concluded that all operations subject to Transfer Price rules are in accordance with the principle provided for in art. 2 of Federal Law 14.596/23. As a result, there is no need for adjustments in transfer prices in the IRPJ and CSLL calculation basis.

## 2.19 Pension and post-employment benefits

The Company recognizes its obligations related to employee benefit plans and related costs, net of plan assets, in accordance with the following practices:

(i) The cost of pension and other post-employment benefits provided to employees is actuarially determined using the projected unit credit method and the Management's best estimate of expected investment performance for fund plans, salary increases, retirement age of employees and expected health care costs. The discount rate used to determine the obligation for future benefits is an estimate of the current interest rate at the balance sheet date;

(ii) Pension plan assets are evaluated at the market value;

(iii) Past service costs arising from plan adjustments are amortized on a straight-line basis over the remaining service period of active employees at the adjustment date;

(iv) Actuarial gains and losses are immediately recognized in the comprehensive income for the period;

(v) Plan reductions result from significant changes in the expected length of service of active employees. A net loss is recognized with reduction when the event is probable and can be estimated, while the net gain with reduction is deferred until its realization.

In accounting for pension and post-employment benefits, various statistics and other factors are used in an attempt to anticipate future events in the calculation of the expense and the obligation related to the plans.

These factors include assumptions about discount rate, expected return on plan assets, future increases in cost with health care, and rate of future compensation increases.

In addition, actuarial consultants also use subjective factors such as termination, turnover and mortality rates to estimate these factors. The actuarial assumptions used by the Company may be materially different from actual results due to changes in economic and market conditions, regulatory events, court decisions, higher or lower termination rates or shorter or longer periods of life of participants.

## 2.20 Share Capital

*Shares of common stock*
They are classified as shareholders' equity. Additional costs directly attributable to the issuance of shares and options are recognized as a deduction from shareholders' equity, net of any tax effects.

*Shares of preferred stock*
They are classified in shareholders' equity if they are not redeemable, or redeemable only at the option of the Company, and any dividends are discretionary. Discretionary dividends are recognized as distributions in shareholders' equity on the date of their approval by the Company's shareholders. According to the Company's bylaws, the preferred shares differ from the common ones by the priority of repayment in the capital.

The distribution of minimum dividends and interest on shareholders' equity to Marcopolo's shareholders is recognized as a liability in the Company's financial information at the end of the year, based on Marcopolo's bylaws. Any amount in excess of the mandatory minimum is only provisioned for on the date it is approved by the shareholders at the annual general meeting.

## 2.21 Revenue recognition

Operating revenue is recognized when the performance obligation is satisfied, taking into consideration the following indicators of transfer of control: (i) the entity has a present right to pay for the asset; (ii) the client has legal ownership of the asset; (iii) the entity transferred the physical ownership of the asset; (iv) the costumer has the significant risks and benefits of ownership of the asset; and (v) the costumer accepted the asset. Revenue is measured net of returns, trade discounts and bonuses, as well as after elimination of intercompany sales.

### (a) Bus sales

Revenue recognition does not occur until: (i) the cars have been delivered to the customer; (ii) the risks of obsolescence and loss have been transferred to the customer; (iii) the client has accepted the cars in accordance with the sales contract; and (iv) the acceptance provisions have been agreed, or the Company has objective evidence that all criteria for acceptance have been met.
Sales are recorded based on the price specified in the sales contracts, and are discounted to the present value.

### (b) Financial services

We carry out financial intermediation operations through the subsidiary Banco Moneo, having as main objective the realization of financing for the acquisition of goods and services, aiming at serving the Company's customers.

This income is recognized on an accrual basis and accounted for in revenue accounts, based on the effective interest rate and pro rata interest method for operations due up to the 90th day. After 91 days of delay, they are kept in revenues to be appropriated and recognized upon receipt of the amounts.

## 2.22 Financial income and financial expenses

The Company's financial income and expenses comprise:

- revenue and interest expense;
- net gains/losses on disposal of available-for-sale financial assets;
- net gains/losses on financial assets measured at fair value through profit or loss;
- net gains/losses from exchange rate change on financial assets and liabilities;
- impairment of fair value in contingent consideration classified as financial liabilities;
- impairment on financial assets (other than accounts receivable);
- net gains/losses in hedge instruments recognized in profit or loss; and
- reclassifications of net gains previously recognized in other comprehensive income.

Interest income and expense are recognized in the result using the effective interest method.

The Company classifies both the dividends and the interest on shareholders' equity received as cash flows from investing activities.

### 2.23 New accounting standards and interpretations not yet effective

A number of new accounting standards will be made effective for fiscal years beginning after January 1, 2026. The Company has not adopted the following accounting standards in the preparation of these financial statements.

**(a) IFRS 18 Presentation and Disclosure of Financial Statements**

IFRS 18 will replace CPC 26/IAS 1 Presentation of Financial Statements and applies to annual reporting periods beginning on or after January 1, 2027. The new standard introduces the following new key requirements.

• Entities are required to classify all income and expenses into five categories under their profit and loss statement, namely operational, investment, financing, discontinued operations and income tax. Entities are also required to submit a newly defined operating profit subtotal. Entities' net income will not change.

• Management-defined performance measures (MPMs) are disclosed in a single explanatory note under financial information.

• Improved guidance is provided on how to group information under financial statements.

Additionally, all entities are required to use the subtotal of operating profit as a starting point for preparing statements of cash flows when presenting operating cash flows under the indirect method.

The Company is still in the process of assessing the impact of the new standard, particularly with respect to the structure of the Company's results and cash flow statements and the additional disclosures required for MPMs. The Company is also evaluating the impact on how information is grouped under financial information, including items currently labeled “other”.

**(b) Other Accounting Standards**

The following new and amended standards are not expected to have a significant impact on the Company's consolidated financial information:

• Lack of convertibility (amendments to CPC 02/IAS 21);
• Classification and measurement of financial instruments (IFRS 9 and IFRS 7 amendments)

## 3 Critical accounting estimates and judgments

The estimates and accounting premises are continuously evaluated and based on historic experience and other factors, including expectations for future events that are considered reasonable
to the following statutory reserves:

Based on assumptions, the Company makes estimates concerning the future. By definition, the resulting accounting estimates will rarely be the same as their actual results. The estimates and assumptions that pose a significant risk, with the likelihood of causing a material adjustment to the carrying amount of assets and liabilities for the next year, are addressed below.

**(a) Estimated loss (impairment) of goodwill**

The Company is testing goodwill for impairment annually, in accordance with the accounting policy presented in Note 2.11. The recoverable amounts of CGUs were determined based on calculations of the value in use, based on estimates.

**(b) Income tax, social contributions and other taxes**

The Company is subject to income tax in all countries in which it operates. A significant judgment is required to determine the provision for income taxes in these various countries.

**(c) Expected credit losses**

The credit analysis area of the Company evaluates and judges the credit quality of the customer, taking into account their financial position, the guarantees offered and past experiences, periodically revisiting the balances.

**(d) Contingencies**

The Company has labor, civil and tax lawsuits and has been discussing these issues both at the administrative and judicial levels. The allowances for possible losses arising from these lawsuits are estimated and updated by Management, based on the opinion of its external and internal legal advisors.

# 4 Management of financial risks

## 4.1 Risk Factors

### (a) Market risk

### (i) Foreign exchange risk

The Company's results are subject to fluctuations, as its assets and liabilities denominated in foreign currencies are exposed to exchange rate fluctuations, primarily those of the U.S. dollar.

As a strategy to prevent and reduce the effects of exchange rate fluctuation, the Management has adopted the policy of using natural hedges with the maintenance of related assets also susceptible to exchange variance.

As of June 30, 2026 and December 31, 2025, the Company held assets, liabilities and forwards contracts denominated in foreign currencies, as presented below:

| | | | | **Consolidated** |
|---|---|---|---|---|
| | | | | **06/30/26** |
| | **Accounts receivable from customers** | **Suppliers** | **Loans** | ***Forwards*** |
| Currencies | | | | |
| Dirham | 281 | 275 | - | - |
| US Dollars | 148,168 | 14,454 | 1,417,426 | 162,195 |
| Australian Dollars | 143,522 | 75,077 | - | - |
| Euro | - | 11,765 | - | - |
| Argentine Pesos | 21,124 | 4,857 | 81,538 | - |
| South African Rand | 25,317 | 4,223 | 1,997 | - |
| Chinese Renminbis | 13,226 | 6,088 | - | - |
| Mexican Peso | 61,751 | 36,277 | - | - |
| | 413,389 | 153,016 | 1,500,961 | 162,195 |

| | Consolidated | | | |
|---|---|---|---|---|
| | 12/31/25 | | | |
| | Accounts receivable from customers | Suppliers | Loans | *Forwards* |
| Currencies | | | | |
| Dirham | 324 | 344 | - | - |
| US Dollars | 159,891 | 10,479 | 1,921,721 | 333,495 |
| Australian Dollars | 51,966 | 27,512 | - | - |
| Argentine Pesos | 92,723 | 21,550 | 89,283 | - |
| Swiss Franc | - | 2,558 | - | - |
| South African Rand | 17,593 | 13,310 | 1,793 | - |
| Chinese Renminbis | 22,234 | 10,154 | - | - |
| Mexican Peso | 76,322 | 37,883 | - | - |
| | 421,053 | 123,790 | 2,012,797 | 333,495 |

**(ii) Interest rate risk**

The Company's results are susceptible to losses due to fluctuations in interest rates that increase financial expenses related to loans and financing raised in the market, or decrease financial income related to financial investments. The Company continuously monitors the market interest rates in order to assess any requirement to contract new transactions to protect itself against the volatility risk of these rates.

**(iii) Sale and purchase price risk**

Considering that exports are equivalent to 21.9% of expected revenue for 2026, potential volatility of the exchange rate effectively represents a price risk that may alter the results forecast by the Company’s Management.

On the other hand, the purchases of raw materials considered as commodities amount to approximately 22% of total purchases, and accordingly, the Company is subject to the effects of market price oscillations of these items. To mitigate these risks, the Company continuously monitors price developments.

**(b) Credit risk**

Credit risk is managed corporately. Credit risk arises from cash and cash equivalents, derivative financial instruments, deposits at banks and financial institutions, as well as credit exposures to customers, including outstanding accounts receivable and committed transactions. If there is no independent rating, the credit analysis area evaluates the credit quality of the customer, taking into account their financial position, past experience and other factors. The individual risk limits are determined based on internal or external ratings or according to the limits established by the Board of Directors. The utilization of credit limits is monitored on a regular basis.
The Company also has expected credit losses in the amount of BRL 64,748 (parent company) and BRL 143,658 (consolidated) on June 30, 2026 (BRL 62,707 and BRL 134,912 on December 31, 2025), representing 6.6% and 4.6%, respectively, of the balance of accounts receivable from the parent company and the consolidated outstanding (7.4% and 5.1% on December 31, 2025), which was constituted to face credit risk.

**(c) Liquidity risk**

It is the risk that the Company may not have sufficient net funds to honor its financial commitments, as a result of the mismatch of term or volume between expected receipts and payments.

Future receipt and payment premises are established to manage cash liquidity in domestic and foreign currency, which are monitored on a daily basis by the Treasury Department.

| | Carrying Amount | Consolidated 06/30/26 Contractual cash flow Total | Between one and two years | Between two and five years | Over five years |
|---|---|---|---|---|---|
| **Non-derivative financial liabilities** | | | | | |
| Loans and financing | 3,400,431 | 4,048,688 | 1,183,197 | 2,510,032 | 355,459 |
| Lease obligations | 65,680 | 69,728 | 52,058 | 15,747 | 1,923 |
| Suppliers | 813,221 | 813,221 | 813,221 | - | - |
| **Derivative financial liabilities** | | | | | |
| Derivative financial instruments | 3,935 | 3,935 | 3,935 | - | - |

| | Carrying Amount | Consolidated 12/31/25 Contractual cash flow Total | Between one and two years | Between two and five years | Over five years |
|---|---|---|---|---|---|
| **Non-derivative financial liabilities** | | | | | |
| Loans and financing | 3,692,534 | 4,348,045 | 1,286,376 | 2,824,272 | 237,397 |
| Lease obligations | 69,708 | 73,916 | 55,094 | 15,865 | 2,957 |
| Suppliers | 595,686 | 595,686 | 595,686 | - | - |
| **Derivative financial liabilities** | | | | | |
| Derivative financial instruments | 10,664 | 10,664 | 10,664 | - | - |

## (d) Sensitivity analysis

The following table shows the sensitivity analysis of the financial instruments, which describes the risks that may cause material variations for the Company, with a more probable scenario (scenario I), according to an evaluation carried out by Management, considering a 12-month horizon when the next financial statements should be disclosed. Two more scenarios are presented which, if occurring, may generate adverse results for the Company, scenario II considering a possible deterioration of 25%; and scenario III, a deterioration of 50%.

| Premises | Effects of accounts on net profit | Probable scenario probable (Scenario I) | (Scenario II) | (Scenario III) |
|---|---|---|---|---|
| CDI - % | | 13.00 | 16.25 | 19.50 |
| TJLP - % | | 9.14 | 11.42 | 13.71 |
| Exchange Rate - USD | | 5.20 | 6.50 | 7.80 |
| SOFR - % | | 3.91 | 4.89 | 5.86 |
| TR - % | | 2.14 | 2.67 | 3.21 |
| | Financial investments | 102,325 | 129,553 | 156,782 |
| | Interbank relations | 337,109 | 367,993 | 398,877 |
| | Loans and financing | (281,031) | (662,276) | (1,046,244) |
| | *Forwards* | 5,693 | 41,700 | 80,763 |
| | Accounts receivable subtracted from accounts payable | (1,123) | 76,511 | 154,144 |
| | Gain/(Loss) | 162,973 | (46,519) | (255,678) |

## 4.2 Capital management

The Company's objective in managing capital is to safeguard the ability of its operational continuity, to guarantee return to shareholders, maintaining an optimized capital structure to reduce capital costs. Seeking the sustainability and perpetuation of its business, in addition to social and environmental aspects, the Company places emphasis on the economic and financial results, which result in added value to the business and return to shareholders. In order to monitor the performance, the methodology known as Value-added Management was adopted in 2001, which focuses on operational actions which result in superior financial performance. The staff received training under this program on the development and use of measurement and control tools to accomplish targets, thus enabling the simulation and analysis of efficiency in the management of working capital and the effects of new investments on the Company's profitability. Simultaneously, Marcopolo adopted the concepts of BSC (Balanced Score Card) which translates each unit's strategy into objectives, drivers, targets and action plans, which are frequently monitored and managed. The tools related to the objectives are: WACC (Weighted Average Cost of Capital), Net Debt/EBITDA (Earnings Before Interest, Taxes, Depreciation and Amortization) and Debt/Shareholders' Equity Ratio. In recent years, these key indicators have been:

WACC - between 8% and 20% p.a.
Net Debt/EBITDA - between 0.10 x and 2.50 x
Debt/Shareholders’ Equity Ratio - between 5% and 80%

The financial leverage ratios on June 30, 2026 and December 31, 2025 can be summarized as follows (Note 29):

| | **Consolidated** | | **Industrial Segment** | | **Financial Segment (*)** | |
|---|---|---|---|---|---|---|
| | **06/30/26** | **12/31/25** | **06/30/26** | **12/31/25** | **06/30/26** | **12/31/25** |
| Total loans | 3,400,431 | 3,692,534 | 2,030,070 | 2,450,576 | 1,370,361 | 1,241,958 |
| Derivative liability financial instruments | 3,935 | 10,664 | 3,935 | 10,664 | - | - |
| Less: cash and cash equivalents | (1,587,320) | (2,221,811) | (1,557,780) | (2,179,202) | (29,540) | (42,609) |
| Less: derivative financial instruments | (1,127) | (145) | (1,127) | (145) | - | - |
| Net debt (A) | 1,815,919 | 1,481,242 | 475,098 | 281,893 | 1,340,821 | 1,199,349 |
| Total shareholders' equity (B) | 4,298,659 | 3,895,529 | 3,950,776 | 3,571,219 | 347,883 | 324,310 |
| Financial leverage ratio - % (A/B) | 42 | 38 | 12 | 8 | 385 | 370 |

(*) Banco Moneo maintains equity compatible with the degree of risk of the structure of its assets, according to Resolution 2.099/94 of the National Monetary Council and complementary legislation.

## 4.3 Estimated fair value

It is assumed that the balances of accounts receivable from customers and accounts payable to suppliers at book value are close to their fair values. The fair value of financial liabilities for reporting purposes is estimated by discounting the future contractual cash flows at the current market interest rate that is available to the Company for similar financial instruments.

The Company applies CPC 46/IFRS 13 for financial instruments measured in the balance sheet at fair value, which requires disclosure of fair value measurements at the level of the following fair value measurement hierarchy:

. Quoted prices (unadjusted) on active markets for identical assets and liabilities (level 1);

. Information other than quoted prices included within level 1 that is adopted by the market for the asset or liability, either directly (i.e. as prices) or indirectly (i.e. derived from prices) (level 2); and

. Inputs for the asset or liability that are not based on observable market data (i.e. unobservable inputs) (level 3).

The table below shows the Company's assets and liabilities measured at fair value as of June 30, 2026 and December 31, 2025, which were fully classified in level 2:

| | Consolidated | |
|---|---|---|
| | **06/30/26** | **12/31/25** |
| **Assets** | | |
| Financial assets at fair value through profit or loss | | |
| Derivatives for trading | 1,127 | 145 |
| | 1,127 | 145 |
| **Liabilities** | | |
| Financial liabilities at fair value through profit or loss | | |
| Derivatives for trading | 3,935 | 10,664 |
| | 3,935 | 10,664 |

## 4.4 Other risk factors

The Company, at the initiative of the Board of Directors, may carry out internal evaluation procedures whenever external or internal factors indicate the possibility that misstatements in the quarterly data may have occurred. Such procedures are performed independently, with or without the support of external experts, and their results are reported to the Board of Directors.

## 5 Financial instruments by category

**(a) Financial assets measured at fair value through profit or loss**

(i) Derivatives - The derivative instruments obtained by the Company are intended to protect its portfolio ordering operations and exposure to fluctuations risks in exchange rates and interest rates and are not used for speculative purposes.

**(b) Financial assets measured at the amortized cost**

(i) Cash and cash equivalents - Checking account balances held at banks have their market values similar to the accounting balances, considering their characteristics and maturities;

(ii) Financial investments - Financial investments are measured at the amortized cost;

(iii) Trade accounts receivable - Trade accounts receivable for the sale of goods and services rendered; and

(iv) Related parties - Represented by loans.

**(c) Financial liabilities measured at the fair value through profit or loss**

(i) Derivatives - The derivative instruments obtained by the Company are intended to protect its portfolio ordering operations and exposure to fluctuations risks in exchange rates and interest rates, and are not used for speculative purposes.

**(d) Financial liabilities measured at the fair value through profit or loss**

(i) Loans and financing - Loans and financing are recorded based on the contractual interest of each operation. The difference between the book value and the market value, determined by the discounted cash flow method, can be summarized as follows:

| | Consolidated | | Consolidated | |
|---|---|---|---|---|
| | 06/30/26 | | 12/31/25 | |
| **Nature of the asset** | **Equity value** | **Market value** | **Equity value** | **Market value** |
| Loans and financing | 3,400,431 | 3,406,005 | 3,692,534 | 3,684,020 |

Suppliers - Represented by amounts payable for the purchase of merchandise and services.

### (e) Derivative financial instruments

The table below presents an estimate of the market value of our position of Non-deliverable Forward (NDF) and Forward contracts. Unrealized gains and losses on derivative transactions are recorded (if loss) under the heading of derivative financial instruments or (if gain) under derivative financial instruments and the corresponding entry in the result in the heading financial income or expenses - exchange rate change, respectively.

**Assets**

| | | | | | Notional value | Fair value | | Amounts receivable | |
|---|---|---|---|---|---|---|---|---|---|
| **Company** | **Counterparty** | **Position** | **Start** | **End** | **06/30/26** | **06/30/26** | **12/31/25** | **06/30/26** | **12/31/25** |
| **Marcopolo** | | | | | USD thousand | | | | |
| | BRADESCO | Purchase | 04.17.26 | 11.16.26 | 10,500 | 1,040 | 61 | 1,040 | 61 |
| | VOTORANTIM | Purchase | 04.24.26 | 10.15.26 | 1,000 | 70 | 84 | 70 | 84 |
| | | | | | | **1,110** | **145** | **1,110** | **145** |
| **Masa** | | | | | USD thousand | | | | |
| | STD | Sale | 06.02.26 | 07.19.26 | 481 | 17 | - | 17 | - |
| | | | | | | **17** | **-** | **17** | **-** |
| | | | | | | **1,127** | **145** | **1,127** | **145** |

**Liabilities**

| | | | | | Notional value | Fair value | | Amounts payable | |
|---|---|---|---|---|---|---|---|---|---|
| **Company** | **Counterparty** | **Position** | **Start** | **End** | **06/30/26** | **06/30/26** | **12/31/25** | **06/30/26** | **12/31/25** |
| **Marcopolo** | | | | | USD thousand | | | | |
| | BRADESCO | Purchase | 01.23.26 | 07.28.26 | 8,417 | (2,254) | (9,566) | (2,254) | (9,566) |
| | Itau BBA | Purchase | 01.30.26 | 08.17.26 | 5,400 | (1,450) | (664) | (1,450) | (664) |
| | | | | | | **(3,704)** | **(10,230)** | **(3,704)** | **(10,230)** |
| **MP Australia** | | | | | USD thousand | | | | |
| | WESTERN UNION | Purchase | 02.09.26 | 07.31.26 | 3,240 | (204) | (59) | (204) | (59) |
| | | | | | CNH thousand | | | | |
| | WESTERN UNION | Purchase | 02.09.26 | 07.31.26 | 45 | (2) | - | (2) | - |
| | | | | | | **(206)** | **(59)** | **(206)** | **(59)** |
| **Masa** | | | | | USD thousand | | | | |
| | STD | Sale | 05.26.26 | 07.27.26 | 303 | (4) | (375) | (4) | (375) |
| | | | | | | **(4)** | **(375)** | **(4)** | **(375)** |
| **Volare Veiculos** | | | | | USD thousand | | | | |
| | Itau BBA | Sale | 06.25.26 | 11.30.26 | 976 | (21) | | (21) | |
| | | | | | | **(21)** | | **(21)** | |
| | | | | | | **(3,935)** | **(10,664)** | **(3,935)** | **(10,664)** |

Marcopolo earned gains and losses on derivatives in the periods ended June 30, 2026 and 2025 as follows:

| | Realized gains/losses | | | |
|---|---|---|---|---|
| | Interest on derivatives | | Exchange Variation on Derivatives | |
| | 06/30/26 | 06/30/25 | 06/30/26 | 06/30/25 |
| Marcopolo | (9,864) | (1,120) | (20,461) | (6,596) |
| Masa | - | - | - | 951 |
| Volare Veículos | 4 | 709 | (26) | 2,695 |

## 6 Consolidated financial information

The consolidated financial information includes the financial information of Marcopolo S.A. and its subsidiaries, listed below:

### (a) Subsidiaries

| | Percentage participation | | | | | |
|---|---|---|---|---|---|---|
| | 06/30/26 | | | 12/31/25 | | |
| | Direct | Indirect | Non-controlling | Direct | Indirect | Non-controlling |
| Apolo Tecnologia | 99.99 | 0.01 | - | 99.99 | 0.01 | - |
| Arcanjos | - | 100.00 | - | - | 100.00 | - |
| Banco Moneo | - | 100.00 | - | - | 100.00 | - |
| Ilmot | 100.00 | - | - | 100.00 | - | - |
| Loma | 100.00 | - | - | 100.00 | - | - |
| MAC | 100.00 | - | - | 100.00 | - | - |
| Masa | 100.00 | - | - | 100.00 | - | - |
| MBC | 100.00 | - | - | 100.00 | - | - |
| Moneo | 100.00 | - | - | 100.00 | - | - |
| MP Argentina | 43.99 | 56.01 | - | 43.99 | 56.01 | - |
| MP Australia | 100.00 | - | - | 100.00 | - | - |
| MP Middle East | 100.00 | - | - | 100.00 | - | - |
| MP Trading | 99.99 | 0.01 | - | 99.99 | 0.01 | - |
| MP US | 100.00 | - | - | 100.00 | - | - |
| Polomex | 3.61 | 70.39 | 26.00 | 3.61 | 70.39 | 26.00 |
| Polo Venture | 99.99 | 0.01 | - | 99.99 | 0.01 | - |
| San Marino Mexico | - | 100.00 | - | - | 100.00 | - |
| Venezia (2) | 100.00 | - | - | 100.00 | - | - |
| Volare Comércio | 100.00 | - | - | 100.00 | - | - |
| Volare Veículos | 100.00 | - | - | 100.00 | - | - |
| Volgren (1) | - | 100.00 | - | - | 100.00 | - |

(1) Consolidation in MP Australia.
(2) Company incorporated in 2025.

The main practices adopted for the consolidated financial information are highlighted below:

(a) Elimination of asset and liability account balances between consolidated companies;

(b) Elimination of equity, reserves and retained earnings of subsidiaries;

(c) Elimination of the balances of revenues and expenses, as well as unrealized profits, arising from intercompany transactions. Unrealized losses are eliminated in the same manner, but only when there is no evidence of impairment of the related assets;

(d) Elimination of tax charges on the portion of unrealized profit presented as deferred taxes in the consolidated balance sheet; and

(e) Highlight of the value of the non-controlling interest in the consolidated financial information.

### (b) Joint ventures (unconsolidated)

| | Percentage participation | | | |
|---|---|---|---|---|
| | 06/30/26 | | 12/31/25 | |
| | Direct | Indirect | Direct | Indirect |
| Superpolo | 20.61 | 29.39 | 20.61 | 29.39 |

The amount of the main balance of the financial information of this company is shown as follows:

| | Assets | | Liabilities | | Net revenue | | Profit | |
|---|---|---|---|---|---|---|---|---|
| | 06/30/26 | 12/31/25 | 06/30/26 | 12/31/25 | 06/30/26 | 06/30/25 | 06/30/26 | 06/30/25 |
| Superpolo | 507,588 | 498,053 | 262,197 | 273,545 | 283,231 | 180,990 | 12,513 | 9,044 |

## (c) Associates (non-consolidated)

| | Percentage participation | | | |
|---|---|---|---|---|
| | 06/30/26 | | 12/31/25 | |
| | Direct | Indirect | Direct | Indirect |
| Mercobus | 40.00 | - | 40.00 | - |
| New Flyer | 8.14 | - | 8.14 | - |
| Reborn | 40.00 | - | 40.00 | - |
| Spheros | 40.00 | - | 40.00 | - |
| Valeo México (1) | - | 40.00 | - | 40.00 |
| WSul | 30.00 | - | 30.00 | - |

(1) Consolidated into the (unconsolidated) affiliate Spheros.

The main balances of the financial information of these companies are as follows:

| | Assets | | Liabilities | | Net revenue | | Profit (loss) | |
|---|---|---|---|---|---|---|---|---|
| | 06/30/26 | 12/31/25 | 06/30/26 | 12/31/25 | 06/30/26 | 06/30/25 | 06/30/26 | 06/30/25 |
| Reborn | 32,163 | 41,298 | 44,706 | 48,834 | 8,425 | - | 20 | - |
| Mercobus | 11,000 | 16,899 | 4,302 | 6,839 | 6,288 | 3,133 | 2,618 | 688 |
| Spheros | 234,110 | 236,134 | 113,792 | 128,286 | 160,365 | 176,002 | 13,488 | 18,715 |
| WSul | 13,546 | 19,138 | 4,219 | 12,161 | 25,827 | 28,105 | 2,350 | 1,983 |

# 7 Cash and cash equivalents, financial assets and derivatives

## 7.1 Cash and cash equivalents

| | Parent company | | Consolidated | |
|---|---|---|---|---|
| | 06/30/26 | 12/31/25 | 06/30/26 | 12/31/25 |
| Cash and bank deposits | | | | |
| In Brazil | 341,068 | 401,787 | 358,786 | 420,156 |
| Overseas | 7 | 7 | 225,792 | 280,284 |
| Securities of immediate liquidity | | | | |
| In Brazil (*) | 727,836 | 1,235,976 | 986,485 | 1,509,480 |
| Overseas | - | - | 16,257 | 11,891 |
| Total cash and cash equivalents | 1,068,911 | 1,637,770 | 1,587,320 | 2,221,811 |

(*) Corresponds, substantially, to investments in Bank Deposit Certificates (CDBs), remunerated at rates ranging between 96.5% and 103.0% of the CDI, resulting in a weighted average of approximately 100.7% of the CDI on June 30, 2026 (96.5% and 103.0% on December 31, 2025).

## 7.2 Financial assets measured at amortized cost loss and derivative financial instruments

| | Parent company | | Consolidated | |
|---|---|---|---|---|
| | 06/30/26 | 12/31/25 | 06/30/26 | 12/31/25 |
| Current | | | | |
| Derivative financial instruments | | | | |
| Derivatives - Non Deliverable Forwards | 1,110 | 145 | 1,127 | 145 |
| | 1,110 | 145 | 1,127 | 145 |
| **Non-current** | | | | |
| At amortized cost | | | | |
| Related parties | 84,278 | 87,368 | - | - |
| | 84,278 | 87,368 | - | - |

Derivative financial instruments are presented as current assets or liabilities. The Company does not have financial instruments that have been registered under the hedge accounting method in accordance with IFRS 9/CPC 48.

## 8 Accounts receivable from customers

| | Parent company | | Consolidated | |
|---|---|---|---|---|
| | 06/30/26 | 12/31/25 | 06/30/26 | 12/31/25 |
| Current | | | | |
| In the domestic market | 531,072 | 389,503 | 897,869 | 517,391 |
| In the foreign market | 289,642 | 302,719 | 552,097 | 568,251 |
| Related parties | 169,079 | 170,179 | - | - |
| Interbank relations | - | - | 617,799 | 558,270 |
| Adjustment to present value | (15,120) | (10,643) | (20,775) | (12,313) |
| Expected credit losses | (64,748) | (62,707) | (108,783) | (104,881) |
| | 909,925 | 789,051 | 1,938,207 | 1,526,718 |
| Non-current | | | | |
| In the domestic market | | | 1,192 | 1,192 |
| Interbank relations | - | - | 1,069,161 | 991,141 |
| Expected credit losses | - | - | (34,875) | (30,031) |
| | - | - | 1,035,478 | 962,302 |
| | 909,925 | 789,051 | 2,973,685 | 2,489,020 |

Interbank relations refer to loans for bus financing by Banco Moneo, through onlending of the FINAME program of BNDES.

The composition of trade accounts receivable by maturity is as follows:

| | Parent company | | Consolidated | |
|---|---|---|---|---|
| | 06/30/26 | 12/31/25 | 06/30/26 | 12/31/25 |
| Amounts due | 687,065 | 643,181 | 2,786,567 | 2,435,497 |
| Overdue: | | | | |
| Up to 30 days | 55,780 | 46,879 | 129,066 | 45,809 |
| Between 31 and 60 days | 41,314 | 35,251 | 71,982 | 19,398 |
| Between 61 and 90 days | 20,003 | 13,788 | 11,977 | 19,895 |
| Between 91 and 180 days | 61,755 | 12,565 | 14,575 | 16,969 |
| Over 181 days | 123,876 | 110,737 | 123,951 | 98,677 |
| Adjustment to present value | (15,120) | (10,643) | (20,775) | (12,313) |
| Expected credit losses | (64,748) | (62,707) | (143,658) | (134,912) |
| | 909,925 | 789,051 | 2,973,685 | 2,489,020 |

The changes in expected credit losses are shown below:

| | Parent company | Consolidated |
|---|---|---|
| Balance as at December 31, 2024 | (56,669) | (130,854) |
| Provision recorded in the period | (4,029) | (10,576) |
| Recovery of provisioned credits | 1,081 | 2,683 |
| Reversal of provision for accounts receivable (write-off) | 2,635 | 2,635 |
| Exchange variation | - | 573 |
| Balance on June 30, 2025 | (56,982) | (135,539) |

| | Parent Company | Consolidated |
|---|---|---|
| Balance on December 31, 2025 | (62,707) | (134,912) |
| Provision recorded in the period | (2,508) | (9,339) |
| Recovery of provisioned credits | 311 | 347 |
| Reversal of provision for accounts receivable (write-off) | 156 | 156 |
| Exchange variation | - | 90 |
| Balance as of June 30, 2026 | (64,748) | (143,658) |

Accounts receivable are denominated in the following currencies:

| | Parent company | | Consolidated | |
|---|---|---|---|---|
| | 06/30/26 | 12/31/25 | 06/30/26 | 12/31/25 |
| Brazilian Real | 620,283 | 486,332 | 2,560,296 | 2,067,967 |
| Dirham | - | - | 281 | 324 |
| US Dollar | 289,642 | 302,719 | 148,168 | 159,891 |
| Australian Dollar | - | - | 143,522 | 51,966 |
| Argentine Pesos | - | - | 21,124 | 92,723 |
| Rand | - | - | 25,317 | 17,593 |
| Renminbi | - | - | 13,226 | 22,234 |
| Mexican Peso | - | - | 61,751 | 76,322 |
| | 909,925 | 789,051 | 2,973,685 | 2,489,020 |

## 9 Inventory

| | Parent company | | Consolidated | |
|---|---|---|---|---|
| | 06/30/26 | 12/31/25 | 06/30/26 | 12/31/25 |
| Finished products | 337,304 | 182,695 | 571,926 | 444,304 |
| Products in preparation | 154,256 | 142,733 | 358,438 | 357,150 |
| Raw and auxiliary materials | 490,419 | 439,586 | 939,515 | 885,326 |
| Current imports | 22,043 | 20,815 | 76,557 | 84,309 |
| | 1,004,022 | 785,829 | 1,946,436 | 1,771,089 |

On June 30, 2026 in the consolidated, inventories of finished products were reduced to net realizable value in the amount of R$ 43,783 (R$ 39,964 in December 2025) and raw and auxiliary materials in the amount of R$ 26,284 (R$ 25,282 in December 31, 2025).

The change in the provision for inventory losses is shown below:

| | Parent company | Consolidated |
|---|---|---|
| Balance as at December 31, 2024 | (18,911) | (29,746) |
| Reversal of provision | 7,889 | 9,894 |
| Provision recorded in the period | (16,876) | (25,446) |
| Exchange variation | - | 1,478 |
| Balance on June 30, 2025 | (27,898) | (43,820) |

| | Parent Company | Consolidated |
|---|---|---|
| Balance on December 31, 2025 | (42,221) | (65,246) |
| Reversal of provision | 5,588 | 6,568 |
| Provision recorded in the period | (11,447) | (12,595) |
| Exchange variation | - | 1,206 |
| Balance as of June 30, 2026 | (48,080) | (70,067) |

## 10 Taxes Recoverable

| | Parent company | | Consolidated | |
|---|---|---|---|---|
| | 06/30/26 | 12/31/25 | 06/30/26 | 12/31/25 |
| Current | | | | |
| Tax on Industrialized Products (IPI) | 3,257 | 2,054 | 4,084 | 3,183 |
| Tax on Circulation of Goods and Services (ICMS) | 31,822 | 26,059 | 47,586 | 37,934 |
| Social Integration Program (PIS) | 3,392 | 4,177 | 5,838 | 6,436 |
| Contribution to Social Security Financing (COFINS) | 14,922 | 11,425 | 26,187 | 21,647 |
| National Institute of Social Security (INSS) | 584 | - | 584 | 584 |
| Reintegra | 10,231 | 375 | 10,231 | 375 |
| Value Added Tax (VAT) | 6,336 | - | 34,627 | 50,673 |
| Mover Program * | - | 33,463 | - | 33,463 |
| Other | 659 | 8,215 | 9,421 | 10,622 |
| | 71,203 | 85,768 | 138,558 | 164,917 |
| Non-current | | | | |
| Tax on Circulation of Goods and Services (ICMS) | 8,155 | 4,980 | 8,415 | 5,329 |
| Pis/Cofins to be recovered - ICMS exclusion calculation basis | 222,558 | 233,320 | 222,558 | 233,320 |
| Value Added Tax (VAT) | 1,850 | - | 27,928 | 37,230 |
| | 232,563 | 238,300 | 258,901 | 275,879 |
| | 303,766 | 324,068 | 397,459 | 440,796 |

* The MOVER Program was launched in Brazil with the objective of boosting technological development and increasing global competitiveness in the automotive industry. In line with the principles of industrial policy and technological development, MOVER aims to promote neo-industrialization and sustainability. This is achieved by providing direct financial support to qualified companies by granting financial credits.

## 11 Investments

| | Parent company | | Consolidated | |
|---|---|---|---|---|
| | 06/30/26 | 12/31/25 | 06/30/26 | 12/31/25 |
| Subsidiaries | 2,481,017 | 2,159,673 | - | - |
| Jointly controlled companies | 50,575 | 46,271 | 122,695 | 112,253 |
| Associates | 338,163 | 271,883 | 338,163 | 271,883 |
| Other investments | - | - | 1,854 | 1,934 |
| | 2,869,755 | 2,477,827 | 462,712 | 386,070 |

### (a) Investment in subsidiaries, joint ventures and associates

Investments in subsidiaries, joint ventures and associates are as follows:

Subsidiaries:

| | Apolo Tecnologia | llmot | Loma Metalsur | MAC | MP US | MBC | MP Australia | Masa | MP Argentina | Moneo |
|---|---|---|---|---|---|---|---|---|---|---|
| | | (1) | (1),(2) | (1) | (1) | (1) | (1) | (1) | (1),(2) | |
| **Investment Data** | | | | | | | | | | |
| Share capital | 105,222 | 79,710 | 177,263 | 94,326 | 4,617 | 42,271 | 80,509 | 9,908 | 24,782 | 150,000 |
| Shareholders' equity | 109,171 | 228,989 | (9,487) | 14,643 | 403 | 20,358 | 378,525 | 129,238 | 50,533 | 349,071 |
| Shares or quotas held | 121,987,800 | 154,000 | 98,375,904 | 1 | 1 | 1 | 100 | 300 | 4,897,938 | 150,000 |
| % participation | 99.99 | 100.00 | 100.00 | 100.00 | 100.00 | 100.00 | 100.00 | 100.00 | 43.99 | 100.00 |
| Net profit (loss) for the period | 65 | (3,663) | 7,381 | 1,724 | (754) | (1,407) | 100,584 | 9,608 | (1,939) | 23,594 |
| **Changes in Investments** | | | | | | | | | | |
| Opening balances: | | | | | | | | | | |
| By the equity value | 88,347 | 242,128 | 51,936 | 13,297 | 627 | 22,435 | 286,832 | 126,131 | 42,785 | 325,477 |
| Advance for capital increase | - | - | - | - | - | - | - | - | - | - |
| Payment of capital | 20,748 | - | - | - | 562 | - | - | - | - | - |
| Dividends received | - | (6,165) | - | - | - | - | - | - | - | - |
| Equity equivalence result | 65 | (3,663) | 7,381 | 1,724 | (754) | (1,407) | 100,584 | 9,608 | (853) | 23,594 |
| Cumulative conversion adjustments | - | (3,311) | 1,021 | (378) | (32) | (670) | (8,891) | (6,501) | (1,924) | - |
| Monetary correction for hyperinflation / alienation | - | - | (3,193) | - | - | - | - | - | 3,478 | - |
| Amortization of added value | - | - | (434) | - | - | - | - | - | (342) | - |
| Closing balances: | 109,160 | 228,989 | 56,711 | 14,643 | 403 | 20,358 | 378,525 | 129,238 | 43,144 | 349,071 |
| Provision for loss of investment | - | - | 48,560 | - | - | - | - | - | - | - |
| By the equity value | 109,160 | 228,989 | 105,271 | 14,643 | 403 | 20,358 | 378,525 | 129,238 | 43,144 | 349,071 |

| | MP Middle East | MP Mexico | Polo Venture | San Marino Mexico | Venezia | MP Trading | Volare Vehicles | Volare Commerce | Total 06/30/26 | Total 12/31/25 |
|---|---|---|---|---|---|---|---|---|---|---|
| | (1) | (1) | | (1) | | | | | | |
| **Investment Data** | | | | | | | | | | |
| Share capital | 1,409 | 58,457 | 20,000 | 18,033 | 21,000 | 3,000 | 620,896 | 11,000 | | |
| Shareholders' equity | 33 | 225,014 | 7,847 | 842 | 71,031 | 4,254 | 997,010 | 13,076 | | |
| Shares or quotas held | 1 | 3,011,659 | 19,998,000 | 46,000 | 21,000,000 | 2,999,910 | 620,895,607 | 11,000,000 | | |
| % participation | 100.00 | 3.61 | 99.99 | 99.99 | 100.00 | 99.99 | 100.00 | 100.00 | | |
| Net profit (loss) for the period | 759 | (10,259) | 1,555 | - | (751) | 149 | 142,756 | 852 | | |
| **Changes in Investments** | | | | | | | | | | |
| Opening balances: | | | | | | | | | | |
| By the equity value | (775) | 8,771 | 6,291 | 857 | 20,300 | 4,105 | 854,254 | 12,224 | 2,106,022 | 1,915,305 |
| Advance for capital increase | - | - | - | - | 50,782 | - | - | - | 50,782 | (46,345) |
| Payment of capital | - | - | - | - | 700 | - | - | - | 22,010 | 75,221 |
| Dividends received | - | - | - | - | - | - | - | - | (6,165) | (556,435) |
| Equity equivalence result | 759 | (370) | 1,555 | - | (751) | 149 | 142,756 | 852 | 281,229 | 689,893 |
| Cumulative conversion adjustments | 49 | (278) | - | (15) | - | - | - | - | (20,930) | 44,880 |
| Monetary correction for hyperinflation / alienation | - | - | - | - | - | - | - | - | 285 | (14,945) |
| Amortization of added value | - | - | - | - | - | - | - | - | (776) | (1,552) |
| Closing balances: | 33 | 8,123 | 7,846 | 842 | 71,031 | 4,254 | 997,010 | 13,076 | 2,432,457 | 2,106,022 |
| Provision for loss of investment | - | - | - | - | - | - | - | - | 48,560 | 53,651 |
| By the equity value | 33 | 8,123 | 7,846 | 842 | 71,031 | 4,254 | 997,010 | 13,076 | 2,481,017 | 2,159,673 |

(1) Enterprises overseas.
(2) These balances include investments and goodwill.

## Joint ventures:

| | Joint ventures | | |
|---|---|---|---|
| | | Total | |
| | Superpolo (1) | 06/30/26 | 12/31/25 |
| Investment Data | | | |
| Share capital | 18,402 | | |
| Shareholders' equity | 245,391 | | |
| Shares or quotas held | 265,763 | | |
| % participation | 20.61 | | |
| Net profit for the period | 12,513 | | |
| Changes in investments | | | |
| Opening balances: | | | |
| By the equity value | 46,271 | 46,271 | 42,731 |
| Dividends received | - | - | (4,439) |
| Equity equivalence result | 2,579 | 2,579 | 6,068 |
| Cumulative conversion adjustments | 1,725 | 1,725 | 1,911 |
| Closing balances: | 50,575 | 50,575 | 46,271 |
| Indirect participation - Superpolo | 72,120 | 72,120 | 65,982 |
| By the consolidated equity value | 122,695 | 122,695 | 112,253 |

(1) Enterprises overseas.

## Associates:

| | Associates | | | | | | |
|---|---|---|---|---|---|---|---|
| | | | | | | Total | |
| | Reborn (1) | Mercobus (1) | Spheros | WSul | New Flyer (1) | 06/30/26 | 12/31/25 |
| Investment Data | | | | | | | |
| Share capital | 155 | 867 | 30,000 | 6,100 | 6,427,521 | | |
| Shareholders' equity | (12,543) | 6,698 | 120,318 | 9,327 | 3,207,887 | | |
| Shares or quotas held | 4,000,000 | 232,000 | 244,898 | 1,830,000 | 9,687,834 | | |
| % participation | 40.00 | 40.00 | 40.00 | 30.00 | 8.14 | | |
| Net profit (loss) for the period | 20 | 2,618 | 13,488 | 2,350 | 921,548 | | |
| Changes in investments | | | | | | | |
| Opening balances: | | | | | | | |
| By the equity value | 23,166 | 4,024 | 43,139 | 2,093 | 196,447 | 268,869 | 436,650 |
| Acquisition of ownership interests | - | - | - | - | - | - | 22,278 |
| Dividends received | - | (2,069) | - | - | - | (2,069) | (46,318) |
| Equity equivalence result | 8 | 1,047 | 5,395 | 705 | 75,014 | 82,169 | (106,535) |
| Cumulative conversion adjustments | 263 | (323) | (407) | - | (10,339) | (10,806) | (37,206) |
| Closing balances: | 23,437 | 2,679 | 48,127 | 2,798 | 261,122 | 338,163 | 268,869 |
| Provision for loss of investment | - | - | - | - | - | - | 3,014 |
| By the equity value | 23,437 | 2,679 | 48,127 | 2,798 | 261,122 | 338,163 | 271,883 |

(1) Enterprise overseas.

## 12 Investment Property

Investment properties consist of two properties: one located in Três Rios and the other in Caxias do Sul.

The land located in Três Rios, in Rio de Janeiro has 140,000m², its constructed area is 20,378.87m². The property is measured at a book value of R$ 39,603 (R$ 39,810 on December 31, 2025) and was valued at a fair value of R$ 50,630.

The land located in Caxias do Sul, in Rio Grande do Sul has 46,530.05m², its built area is 35,860.75m². The property is measured at a book value of R$ 5,169 (R$ 5,288 on December 31, 2025) and was valued at a fair value of R$ 62,410.

The fair values are net of marketing expenses and were calculated by specialized valuers. There are no operating activities being carried out at the sites, which are maintained to earn rental income or for the appreciation of the property. During the quarter ended June 30, 2026, there were only irrelevant expenditures on surveillance, insurance and energy.

| | Parent Company and Consolidated | | | |
|---|---|---|---|---|
| | **Land** | **Buildings and Constructions** | **Machinery and Equipment** | **Total** |
| Balance on December 31, 2025 | 22,822 | 20,477 | 1,799 | 45,098 |
| Depreciation | - | (302) | (24) | (326) |
| Balances as of June 30, 2026 | 22,822 | 20,175 | 1,775 | 44,772 |
| Cost of the investment property | 22,822 | 24,885 | 3,414 | 51,121 |
| Accumulated depreciation | - | (4,710) | (1,639) | (6,349) |
| Residual value | 22,822 | 20,175 | 1,775 | 44,772 |
| Annual depreciation rates - % | | 6.4 | 1.4 | |

## 13 Property, plant and equipment

### a) Overview of the parent company's asset movements

| | Land | Buildings and Constructions | Machinery and Equipment | Furniture and fixtures | IT equipment | Vehicles | Other property, plant and equipment | Total | Building usage rights | Total |
|---|---|---|---|---|---|---|---|---|---|---|
| Balance on December 31, 2025 | 56,058 | 229,967 | 358,033 | 7,252 | 26,668 | 9,411 | 191 | 687,580 | 21,354 | 708,934 |
| Additions | - | 4,486 | 40,243 | 922 | 520 | - | - | 46,171 | 1,028 | 47,199 |
| Write-offs | - | (241) | (1,190) | (39) | (60) | (26) | - | (1,556) | - | (1,556) |
| Depreciation | - | (3,412) | (24,693) | (504) | (3,848) | (171) | - | (32,628) | (2,796) | (35,424) |
| Balances as of June 30, 2026 | 56,058 | 230,800 | 372,393 | 7,631 | 23,280 | 9,214 | 191 | 699,567 | 19,586 | 719,153 |
| Cost of property, plant and equipment | 56,058 | 334,378 | 809,521 | 19,638 | 62,922 | 11,892 | 191 | 1,294,600 | 40,709 | 1,335,309 |
| Accumulated depreciation | - | (103,578) | (437,128) | (12,007) | (39,642) | (2,678) | - | (595,033) | (21,123) | (616,156) |
| Residual value | 56,058 | 230,800 | 372,393 | 7,631 | 23,280 | 9,214 | 191 | 699,567 | 19,586 | 719,153 |
| Annual depreciation rates - % | | 2.9 | 12.4 | 12.3 | 28.3 | 3.6 | | | 24.98 | |

### b) Summary of the movement of consolidated fixed assets

| | Land | Buildings and Constructions | Machinery and Equipment | Furniture and fixtures | IT equipment | Vehicles | Other property, plant and equipment | Property, plant and equipment in progress | Total | Building usage rights | Machine Use Rights | Total |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Balance on December 31, 2025 | 79,415 | 738,008 | 500,714 | 11,125 | 30,059 | 34,649 | 3,522 | 23,418 | 1,420,910 | 57,436 | 2,860 | 1,481,206 |
| Exchange rate effect | (83) | (2,091) | (3,628) | (636) | (48) | (12) | (68) | (595) | (7,161) | (2,530) | 1,100 | (8,591) |
| Monetary correction for hyperinflation | 393 | 9,318 | 4,356 | 441 | - | 454 | - | 210 | 15,172 | - | - | 15,172 |
| Additions | 1,061 | 7,895 | 63,080 | 1,536 | 744 | 28 | 331 | 48,454 | 123,129 | 11,503 | 1,752 | 136,384 |
| Write-offs | - | (309) | (1,433) | (39) | (62) | (32) | - | - | (1,875) | - | - | (1,875) |
| Transfers | - | 16,335 | 10,777 | - | - | - | - | (27,112) | - | - | - | - |
| Depreciation | - | (12,800) | (42,797) | (1,543) | (4,840) | (2,048) | (899) | (107) | (65,034) | (14,084) | (696) | (79,814) |
| Balances as of June 30, 2026 | 80,786 | 756,356 | 531,069 | 10,884 | 25,853 | 33,039 | 2,886 | 44,268 | 1,485,141 | 52,325 | 5,016 | 1,542,482 |
| Cost of property, plant and equipment | 80,786 | 936,481 | 1,264,713 | 34,720 | 75,822 | 43,865 | 19,654 | 74,076 | 2,530,117 | 158,097 | 10,117 | 2,698,331 |
| Accumulated depreciation | - | (180,125) | (733,644) | (23,836) | (49,969) | (10,826) | (16,768) | (29,808) | (1,044,976) | (105,772) | (5,101) | (1,155,849) |
| Residual value | 80,786 | 756,356 | 531,069 | 10,884 | 25,853 | 33,039 | 2,886 | 44,268 | 1,485,141 | 52,325 | 5,016 | 1,542,482 |
| Annual depreciation rates - % | | 3.4 | 15.2 | 24.4 | 31.4 | 11.8 | 46.7 | | | 40.9 | 30.2 | |

Land and buildings comprise mainly factories and offices.

**(c) Guarantee**

As of June 30, 2026, properties with a residual book value of R$ 7,234 (R$ 7,462 as of December 31, 2025) are subject to a registered guarantee to guarantee bank loans and contingencies.

## 14 Goodwill and intangible assets

### (a) Summary of the movement of the parent company's intangible assets

| | Software | Trademarks and licenses | Goodwill | Total |
|---|---|---|---|---|
| Balance on December 31, 2025 | 20,072 | 3,177 | 30,739 | 53,988 |
| Additions | 205 | 258 | - | 463 |
| Amortizations | (3,241) | (238) | - | (3,479) |
| Balances as of June 30, 2026 | 17,036 | 3,197 | 30,739 | 50,972 |
| Cost of intangible assets | 90,580 | 5,269 | 30,739 | 126,588 |
| Accumulated amortization | (73,544) | (2,072) | - | (75,616) |
| Residual value | 17,036 | 3,197 | 30,739 | 50,972 |
| Average amortization rates - % | 31.9 | 13.8 | | |

### (b) Summary of the movement of consolidated goodwill and intangible assets

| | Software | Trademarks and licenses | Customer portfolio | Other intangible assets | Goodwill | Total |
|---|---|---|---|---|---|---|
| Balance on December 31, 2025 | 23,532 | 11,319 | 19,319 | - | 245,412 | 299,582 |
| Exchange rate effect | (40) | - | - | - | (2,735) | (2,775) |
| Monetary correction for Hyperinflation | 741 | - | - | - | 1,295 | 2,036 |
| Additions | 752 | 258 | - | - | - | 1,010 |
| Amortizations | (4,901) | (238) | (504) | - | - | (5,643) |
| Balances as of June 30, 2026 | 20,084 | 11,339 | 18,815 | - | 243,972 | 294,210 |
| Cost of intangible assets | 110,991 | 13,414 | 49,569 | 7,529 | 243,972 | 425,475 |
| Accumulated amortization | (90,907) | (2,075) | (30,754) | (7,529) | - | (131,265) |
| Residual value | 20,084 | 11,339 | 18,815 | - | 243,972 | 294,210 |
| Average amortization rates - % | 40.4 | 4.1 | 5.2 | | | |

Composition of goodwill:

| | Goodwill | | | |
|---|---|---|---|---|
| | Loma/ Metalsur | Unit São Cristóvão | MP Australia | Total |
| Balance on December 31, 2025 | 84,386 | 30,739 | 130,287 | 245,412 |
| Exchange rate effect | 1,140 | - | (3,875) | (2,735) |
| Monetary correction for hyperinflation | 1,295 | - | - | 1,295 |
| Balances as of June 30, 2026 | 86,821 | 30,739 | 126,412 | 243,972 |

At the end of each period, the Company tests goodwill for impairment, or whenever there are indications that a loss may have occurred.

## 15 Related Parties

### (a) Related party balances and transactions

The main balances of assets and liabilities with related parties as of June 30, 2026, as well as the transactions that influenced the result for the period are detailed in the following table:

| Related Parties | Asset balances by loan and current account | Accounts receivable from sales | Accounts payable for purchases | Sales of products/ services | Product purchases/ services | Financial investments |
|---|---|---|---|---|---|---|
| Apolo Tecnologia | - | 718 | - | 2,529 | - | - |
| Banco Moneo | - | - | - | 3 | - | 39,367 |
| Ilmot | 1,655 | - | - | - | - | - |
| Loma | 82,150 | - | - | - | - | - |
| Mac | - | 454 | - | 984 | 4,006 | - |
| Masa | - | 9,022 | 6 | 11,215 | - | - |
| MP Argentina | - | 116,203 | - | 69,266 | - | - |
| MP Australia | - | 321 | - | 1,912 | - | - |
| MP Mexico | - | 9,887 | - | 18,014 | - | - |
| MP Middle East | - | 3 | - | 13 | - | - |
| San Marino Mexico | - | 736 | - | - | - | - |
| Spheros | - | - | 18,839 | - | 73,001 | - |
| Volare Comércio | 123 | 6,669 | 64 | 34,137 | 380 | - |
| Volare Veículos | 350 | 25,066 | 104 | 52,924 | 3,429 | - |
| WSul | - | - | 12,033 | - | 30,873 | - |
| Balance on 06/30/26 | 84,278 | 169,079 | 31,046 | 190,997 | 111,689 | 39,367 |
| Balance on 12/31/25 | 87,368 | 170,179 | 20,577 | 929,759 | 267,872 | 36,796 |

The Marcopolo S.A. maintains Marcopolo Foundation, and the Company also acts as a sponsor of Marcoprev, as indicated in note 19.

The balances of loans and current accounts of companies headquartered in Brazil are subject to financial charges equivalent to the variation of the CDI, and with companies abroad are subject to interest calculated at the semi-annual SOFR rate plus 3% p.a..

Marcopolo, as the parent company, acts as guarantor for financial obligations contracted by related parties in the ordinary course of their operating activities, having provided guarantees limited to US$ 20 million in favor of its subsidiary Metalsur, US$ 7 million in favor of its subsidiary Polomex, and US$ 7 million in favor of its associate Reborn, in order to ensure the fulfillment of the respective obligations assumed by these investees.

### (b) Remuneration of key management personnel

Key management personnel include the directors, officers and members of the Executive Committee. The remuneration paid or payable is as follows:

| | 06/30/26 | | | | |
|---|---|---|---|---|---|
| | Fixed | Variable | Pension plan | Share-based payment | Total |
| Board of Directors and statutory directors | 8,840 | 2,110 | 197 | - | 11,147 |
| Non-statutory directors | 7,709 | 9,473 | 284 | - | 17,466 |
| | 16,549 | 11,583 | 481 | - | 28,613 |

| | 06/30/25 | | | | |
|---|---|---|---|---|---|
| | Fixed | Variable | Pension plan | Share-based payment | Total |
| Board of Directors and statutory directors | 7,990 | 2,139 | 163 | - | 10,292 |
| Non-statutory directors | 7,211 | 17,546 | 261 | - | 25,018 |
| | 15,201 | 19,685 | 424 | - | 35,310 |

## 16 Loans and Financing

| | Average rate Weighted % p.a. | Year of Maturity | Parent company | | Consolidated | |
|---|---|---|---|---|---|---|
| | | | 06/30/26 | 12/31/25 | 06/30/26 | 12/31/25 |
| Domestic currency | | | | | | |
| Bank loans | 1.40 | 2027 | - | - | 1,678 | 2,303 |
| Interbank deposits | 14.56 | 2028 | - | - | 143,471 | 35,172 |
| FINEP | 3.16 | 2030 to 2038 | 364,933 | 290,417 | 529,389 | 409,566 |
| Fundepar – ES | - | 2036 | - | - | 30,000 | 30,000 |
| Export credit notes - Compulsory | - | - | - | 25,726 | - | 25,726 |
| Fundopem | 1.00 | 2037 | 6,871 | 6,598 | 7,408 | 6,980 |
| Foreign currency | | | | | | |
| Pre-payment for export in US dollars | - | - | - | 5,081 | - | 5,081 |
| Export Credit Notes – USD | 1.73 | 2026 to 2031 | 1,417,426 | 1,916,640 | 1,417,426 | 1,916,640 |
| Financing in Rand | 11.86 | 2026 to 2031 | - | - | 1,997 | 1,793 |
| Financing in Argentine pesos | 23.70 | 2027 | - | - | 81,538 | 89,283 |
| Subtotal of domestic and foreign currency | | | 1,789,230 | 2,244,462 | 2,212,907 | 2,522,544 |
| Open market funding | | | | | | |
| Domestic currency | | | | | | |
| BNDES – Pre-fixed Operations | 12.85 | 2026 to 2032 | - | - | 877,203 | 910,893 |
| BNDES – Post-fixed Operations | IPCA + 1.00 | 2031 | - | - | 30,781 | 34,063 |
| FUNGETUR – Post-fixed Operations | INPC | 2031 | - | - | 70,316 | 4,569 |
| FUNGETUR – Post-fixed Operations | SELIC | 2026 | - | - | 523 | 24,805 |
| BNDES – Post-fixed Operations | SELIC + 1.25 | 2031 | - | - | 208,701 | 195,660 |
| Subtotal of open market funding | | | - | - | 1,187,524 | 1,169,990 |
| Subtotal of loans and financing | | | 1,789,230 | 2,244,462 | 3,400,431 | 3,692,534 |
| Derivative financial instruments | | | 3,704 | 10,230 | 3,935 | 10,664 |
| Total loans and financing | | | 1,792,934 | 2,254,692 | 3,404,366 | 3,703,198 |
| Current liabilities | | | 413,043 | 671,964 | 1,093,371 | 1,203,694 |
| Non-current liabilities | | | 1,379,891 | 1,582,728 | 2,310,995 | 2,499,504 |

Long-term installments have the following payment schedule:

| | Parent company | | Consolidated | |
|---|---|---|---|---|
| | 06/30/26 | 12/31/25 | 06/30/26 | 12/31/25 |
| 13 to 24 months | 445,939 | 473,966 | 817,877 | 867,611 |
| 25 to 36 months | 389,560 | 430,542 | 652,165 | 649,893 |
| 37 to 48 months | 298,902 | 358,438 | 398,374 | 503,473 |
| 49 to 60 months | 107,974 | 223,730 | 166,873 | 267,295 |
| After 60 months | 137,516 | 96,052 | 275,706 | 211,232 |
| | 1,379,891 | 1,582,728 | 2,310,995 | 2,499,504 |

**(a) Loans and Financing**

FINAME financing is guaranteed by fiduciary sale of the financed assets in the amount of R$ 7,234 as of June 30, 2026 (R$ 7,462 as of December 31, 2025).

**(b) Open market funding**

Open market funding refers to funding made by Banco Moneo, from BNDES, to finance FINAME and FUNGETUR operations.

The face value and fair value of funding in the open market is:

| | Face value (future) | | Fair value (present) | |
|---|---|---|---|---|
| | 06/30/26 | 12/31/25 | 06/30/26 | 12/31/25 |
| 1 to 12 months | 511,959 | 512,880 | 421,656 | 420,168 |
| 13 to 24 months | 407,476 | 396,274 | 351,885 | 337,996 |
| 25 to 36 months | 272,343 | 271,885 | 246,693 | 244,016 |
| After 36 months | 176,648 | 177,841 | 166,765 | 167,810 |
| | 1,368,426 | 1,358,880 | 1,186,999 | 1,169,990 |

**(c) Debt reconciliation**

| | Parent Company | | | |
|---|---|---|---|---|
| | Bank loans | Derivatives | Funding Open Market | Total |
| **Debt on December 31, 2025** | 2,244,462 | 10,230 | - | 2,254,692 |
| Movements that affected the cash flow* | (361,559) | - | - | (361,559) |
| Movements that did not affect the cash flow | | | | |
| Interest and changes in exchange rates | (93,673) | (6,526) | - | (100,199) |
| **Debt as of June 30, 2026** | 1,789,230 | 3,704 | - | 1,792,934 |

| | Consolidated | | | |
|---|---|---|---|---|
| | Bank loans | Derivatives | Funding Open Market | Total |
| **Debt on December 31, 2025** | 2,487,372 | 10,664 | 1,205,162 | 3,703,198 |
| Movements that affected the cash flow* | (333,743) | (203) | 46,653 | (287,293) |
| Movements that did not affect the cash flow | | | | |
| Interest and changes in exchange rates | (84,192) | (6,526) | 79,179 | (11,539) |
| **Debt as of June 30, 2026** | 2,069,437 | 3,935 | 1,330,994 | 3,404,366 |

*The Company classifies interest paid as cash flows from financing activities, as such disbursements arise directly from its capital structure and the debt instruments it has entered into. Management believes that this classification more appropriately reflects the economic substance of these cash flows and provides more relevant information to users of the financial statements. This policy has been applied consistently throughout the periods presented.

## 17 Lease obligations

The changes in the balances of the lease liabilities are shown below.

| | Parent company | | Consolidated | |
|---|---|---|---|---|
| | 06/30/26 | 06/30/25 | 06/30/26 | 06/30/25 |
| Opening balance | 22,134 | 17,166 | 69,708 | 82,501 |
| Interest and changes in exchange rates | 219 | 483 | 423 | (292) |
| Additions | 1,028 | 4,459 | 13,255 | 9,403 |
| Considerations paid | (2,915) | (2,467) | (17,706) | (15,667) |
| | 20,466 | 19,641 | 65,680 | 75,945 |
| Current | 5,611 | 3,561 | 28,805 | 25,181 |
| Non-current | 14,855 | 16,080 | 36,875 | 50,764 |

The lease maturity schedule is shown below.

| | Parent company | | Consolidated | |
|---|---|---|---|---|
| | 06/30/26 | 06/30/25 | 06/30/26 | 06/30/25 |
| 1 to 12 months | 5,611 | 3,561 | 28,805 | 25,181 |
| 13 to 24 months | 2,627 | 2,841 | 17,973 | 22,943 |
| 25 to 36 months | 1,915 | 2,824 | 7,282 | 14,139 |
| 37 to 48 months | 1,763 | 1,978 | 2,977 | 5,244 |
| 49 to 60 months | 1,838 | 1,791 | 1,930 | 1,791 |
| Over 60 months | 6,712 | 6,646 | 6,713 | 6,647 |
| Present value of contracts | 20,466 | 19,641 | 65,680 | 75,945 |

The potential right of Pis/Cofins to recover embedded in the lease consideration is shown below.

| | Parent Company and Consolidated | | Parent Company and Consolidated | |
|---|---|---|---|---|
| | 06/30/26 | 06/30/26 | 12/31/25 | 12/31/25 |
| | Nominal | Adjusted to present value | Nominal | Adjusted to present value |
| Lease Consideration | 17,288 | 15,361 | 19,019 | 16,749 |
| Potential Pis/Cofins (9.25%) | 1,599 | 1,365 | 572 | 1,504 |

## 18 Provisions

### (a) Passive contingencies

The Company is a party to labor, civil, tax and other lawsuits in progress and is discussing these issues both at the administrative and judicial levels. When applicable, the claims are supported by judicial deposits. The allowances for possible losses arising from these lawsuits are estimated and updated by Management, based on the opinion of its external and internal legal advisors.

The contingencies that, in the opinion of the Company's legal advisors, are considered as possible or probable losses on June 30, 2026 and December 31, 2025 are presented below. Contingencies considered as probable losses are provisioned.

| Nature | Parent company | | | |
|---|---|---|---|---|
| | 06/30/26 | | 12/31/25 | |
| | Probable | Possible | Probable | Possible |
| Civil | 19,983 | 65,300 | 16,272 | 78,950 |
| Labor | 80,073 | 131,479 | 80,725 | 103,280 |
| Tax | 28,263 | 571,566 | 29,615 | 536,797 |
| | 128,319 | 768,345 | 126,612 | 719,027 |

| Nature | Consolidated | | | |
|---|---|---|---|---|
| | 06/30/26 | | 12/31/25 | |
| | Probable | Possible | Probable | Possible |
| Civil | 21,010 | 65,300 | 17,299 | 78,950 |
| Labor | 85,936 | 135,917 | 85,951 | 106,779 |
| Tax | 29,500 | 576,058 | 30,870 | 542,617 |
| | 136,446 | 777,275 | 134,120 | 728,346 |

| Judicial deposits | Parent company | | Consolidated | |
|---|---|---|---|---|
| | 06/30/26 | 12/31/25 | 06/30/26 | 12/31/25 |
| Civil | 4,647 | 4,485 | 4,647 | 4,485 |
| Labor | 8,440 | 7,743 | 8,491 | 7,766 |
| Tax | 30,232 | 27,828 | 30,652 | 28,229 |
| | 43,319 | 40,056 | 43,790 | 40,480 |

## (i) Civil and labor

The Company is a party to civil and labor lawsuits, among which are claims for indemnification of work accidents and occupational diseases. None of these cases refer to individually significant amounts.

## (ii) Taxes

The Company and its subsidiaries are parties to tax lawsuits. Below is a description of the nature of the main causes:

### . Provisioned

| | Parent company | | Consolidated | |
|---|---|---|---|---|
| | 06/30/26 | 12/31/25 | 06/30/26 | 12/31/25 |
| REINTEGRA – credit appropriation (i) | 727 | 696 | 727 | 696 |
| Special Tax Regime – tax credit (ii) | 1,089 | 1,047 | 1,089 | 1,047 |
| IRPJ 2010, 2011 and 2012 (iii) | 10,142 | 9,750 | 10,142 | 9,750 |
| Other contingencies (iv) | 16,305 | 18,122 | 17,542 | 19,377 |
| | 28,263 | 29,615 | 29,500 | 30,870 |

(i) Contingency related to REINTEGRA credit - contingency arising from divergence of procedure in the request for Reintegra credit related to the 1st and 2nd Quarter of 2012.
(ii) Contingency regarding the discussion of the procedures adopted for the enjoyment of tax benefits used in the commercialization of products.
(iii) Contingency related to the discussion of the procedures adopted to offset the income tax paid abroad.
(iv) The amounts provisioned in other contingencies include 15 (fifteen) federal and state lawsuits that do not represent an individually significant amount.

. **Not provisioned**

| | Parent company | | Consolidated | |
|---|---|---|---|---|
| | 06/30/26 | 12/31/25 | 06/30/26 | 12/31/25 |
| COFINS - refund request (i) | 31,704 | 30,760 | 31,704 | 30,760 |
| PIS, COFINS - credit | 16,469 | 15,885 | 16,469 | 15,885 |
| PIS - offsets (ii) | 21,483 | 20,871 | 21,483 | 20,871 |
| IPI - credit | 4,967 | 4,798 | 4,967 | 4,798 |
| IRPJ and CSLL - Negative Balance (iii) | 22,329 | 21,673 | 22,329 | 21,673 |
| PIS, COFINS – Exclusion of ICMS (iv) | 175,428 | 165,373 | 175,428 | 165,373 |
| IRPJ and CSLL – IR paid abroad (v) | 31,161 | 11,449 | 31,161 | 11,449 |
| IRPJ and CSLL – profits from abroad (vi) | 146,367 | 139,489 | 146,367 | 139,489 |
| DCP – Monetary restatement (vii) | 24,265 | 32,240 | 24,265 | 32,240 |
| REINTEGRA – Compensation (viii) | 21,902 | 21,192 | 21,902 | 21,192 |
| ICMS - outputs with reduced rate for non-taxpayers (ix) | 8,074 | 9,079 | 8,074 | 9,079 |
| INSS - services rendered by legal entities | 6,237 | 6,053 | 6,237 | 6,053 |
| Other lower value contingencies | 61,180 | 57,935 | 65,672 | 63,755 |
| | 571,566 | 536,797 | 576,058 | 542,617 |

The following contingencies were not provisioned because they are considered to have a possible risk of loss:

(i) Contingencies whose prospects of loss are considered possible, related to procedures questioned by the inspection, regarding requests for COFINS refund. The administrative process is ongoing at the Administrative Council for Tax Appeals – CARF.

(ii) Contingency whose perspective of loss is considered possible, related to amounts recorded in active debt, arising from unapproved offsetting derived from credits obtained in legal proceedings. The process is ongoing in the Administrative Council of Tax Appeals – CARF.

(iii) Contingency whose perspective of loss is considered possible, related to procedures questioned by the inspection, regarding requests for refund of the negative balance of IRPJ and CSLL. The case is in progress before the Administrative Council of Tax Appeals.

(iv) Contingency whose prospect of loss is considered possible, related to credits arising from the ICMS exclusion lawsuit from the PIS and COFINS calculation basis.

(v) Contingency for which a loss is considered probable, related to the discussion on the disallowance of income taxes paid abroad in 2010 to 2017. The proceedings are in progress before the Regional Judgment Office – DRJ.

(vi) Contingency whose prospect of loss is considered possible, related to the discussion on the disallowance of compensations made with taxes from abroad. The case is in progress before the Administrative Council of Tax Appeals.

(vii) Contingency whose prospect of loss is considered possible, related to the discussion on DCP credits – Presumed Credit Statement, referring to the disallowance of monetary restatement and isolated fine applied as a result of non-approved statements. The case is in progress before the Administrative Council of Tax Appeals.

(viii) Contingency whose prospect of loss is considered possible, related to the discussion on Reintegra's credit, due to divergence of procedure in the credit claim. The proceeding is in progress before the Regional Judgment Office (DRJ).

(ix) Contingency whose prospect of loss is considered possible, of the subsidiary, related to discussions on ICMS - exits at a reduced rate for non-taxpayers established outside the State. The lawsuit is in progress before the Taxpayers' Council of the State of Rio de Janeiro.

## 19 Employee pension and post-employment benefits plan

Marcopolo is the main sponsor of Marcoprev Sociedade de Previdência Privada, a non-profit civil society incorporated in December 1995, whose main objective is to grant benefits complementary to those provided through Social Security to all sponsor employees: Marcopolo (principal), Trading, Banco Moneo and Marcopolo Foundation. In the period ended June 30, 2026, the amount of R$ 7,002 (R$ 7,367 on June 30, 2025) was spent on contributions, at the consolidated level. The actuarial regime for determining the cost and contributions of the plan is the capitalization method. This method involves a mixed plan for "defined benefits", where contributions are the exclusive responsibility of the sponsor, and of "defined contributions" in which contributions are provided by the sponsor and the participant on an optional basis.

On the base date of June 30, 2026 and December 31, 2025, the amounts related to post-employment benefits were calculated in an annual actuarial valuation, conducted by independent actuaries, and are recognized in the financial information as presented below.

The amounts recognized in the balance sheet are as follows:

| | **Parent company** | | **Consolidated** | |
|---|---|---|---|---|
| | **06/30/26** | **12/31/25** | **06/30/26** | **12/31/25** |
| Present value of actuarial liabilities | (273,972) | (270,108) | (277,757) | (273,813) |
| Fair value of plan assets | 395,109 | 384,673 | 400,516 | 389,937 |
| Surplus not subject to reimbursement or reduction in future contributions | (121,137) | (114,565) | (122,759) | (116,124) |
| Liabilities to be recognized | - | - | - | - |

According to the prerogatives contained in the regulations of the retirement plan and in the accounting portion of the supplementary retirement plan, there is no possibility of reimbursement, increase in benefit or reduction in future contributions. Consequently, the asset arising from the surplus of the plans was not accounted for on June 30, 2026.

The movements in the defined benefit obligation during the period are shown below:

| | **Parent company** | | **Consolidated** | |
|---|---|---|---|---|
| | **06/30/26** | **06/30/25** | **06/30/26** | **06/30/25** |
| Opening balance | - | - | - | - |
| Contributions from plan participants | 2,071 | 2,575 | 2,080 | 2,587 |
| Actuarial losses (gains) | (2,071) | (2,575) | (2,080) | (2,587) |
| Recognized net annual revenue (expense) | - | - | - | - |
| **Final balance** | - | - | - | - |

The changes in the fair value of the assets of the benefit plan in the periods presented are as follows:

| | Parent company | | Consolidated | |
|---|---|---|---|---|
| | 06/30/26 | 12/31/25 | 06/30/26 | 12/31/25 |
| Opening balance | 384,673 | 389,095 | 389,937 | 394,220 |
| Sponsors' contribution | 2,071 | 5,186 | 2,080 | 5,209 |
| Employee contribution | 20 | 45 | 20 | 46 |
| Benefits paid | (11,092) | (36,976) | (11,215) | (37,337) |
| Expected return on plan assets | 19,437 | 27,323 | 19,694 | 27,799 |
| **Final balance** | 395,109 | 384,673 | 400,516 | 389,937 |

The changes in the actuarial obligation in the periods presented are as follows:

| | Parent company | | Consolidated | |
|---|---|---|---|---|
| | 06/30/26 | 12/31/25 | 06/30/26 | 12/31/25 |
| Opening balance | 270,108 | 277,463 | 273,813 | 281,110 |
| Actuarial (gains) losses | 320 | 4,611 | 326 | 4,717 |
| Cost of current services | 376 | 838 | 377 | 842 |
| Financial cost | 14,240 | 19,691 | 14,436 | 19,952 |
| Employee contributions | 20 | 45 | 20 | 46 |
| Benefits paid | (11,092) | (32,540) | (11,215) | (32,854) |
| **Final balance** | 273,972 | 270,108 | 277,757 | 273,813 |

The amounts recognized in the income statement are:

| | Parent company | | Consolidated | |
|---|---|---|---|---|
| | 06/30/26 | 06/30/25 | 06/30/26 | 06/30/25 |
| Cost of current services | - | 419 | 1 | 421 |
| Financial cost | - | (98) | (1) | (98) |
| **Total included in personnel costs** | - | 321 | - | 323 |

The main actuarial assumptions at the balance sheet date are:

. **Economic hypotheses**

| | Percentage p.a. | | | |
|---|---|---|---|---|
| | Parent company | | Consolidated | |
| | 06/30/26 | 12/31/25 | 06/30/26 | 12/31/25 |
| Discount rate (*) | 11.02 | 11.02 | 11.02 | 11.02 |
| Expected rate of return on plan assets | 11.02 | 11.02 | 11.02 | 11.02 |
| Future salary increases | 6.60 | 6.60 | 5.98 | 6.60 |
| Inflation | 3.50 | 3.50 | 3.50 | 3.50 |

(*) The discount rate is composed of: inflation 3.50% p.a. plus interest 6.60% p.a. for the period ended June 30, 2026 (inflation of 3.50% p.a. plus interest of 6.60% p.a. for the year ended December 31, 2025).

. **Demographic assumptions**

| | Parent company | | Consolidated | |
|---|---|---|---|---|
| | 06/30/26 | 12/31/25 | 06/30/26 | 12/31/25 |
| Mortality table | AT 2000(*) | AT 2000(*) | AT 2000(*) | AT 2000(*) |
| Mortality table and invalids | RRB 1983 | RRB 1983 | RRB 1983 | RRB 1983 |
| Disability entry table | RRB 1944 | RRB 1944 | RRB 1944 | RRB 1944 |

(*) Table segregated by sex, based on the AT-2000 Basic smoothed by 10%.

## 20 Income tax and social contribution

### (a) Deferred income tax and social contribution

The basis for the constitution of deferred taxes is as follows:

| | Parent company | | Consolidated | |
|---|---|---|---|---|
| | 06/30/26 | 12/31/25 | 06/30/26 | 12/31/25 |
| Assets (liabilities) | | | | |
| Provision for guarantees | 81,149 | 85,007 | 152,600 | 156,020 |
| Provision for commissions | 34,192 | 37,459 | 46,363 | 49,700 |
| Expected credit losses | 34,121 | 29,885 | 84,355 | 74,201 |
| Provision for profit sharing | 124,998 | 137,904 | 139,582 | 152,234 |
| Provision for contingencies | 115,781 | 116,342 | 122,529 | 122,852 |
| Provision for losses in inventory | 48,080 | 42,221 | 68,832 | 54,730 |
| Provision for third party services | 53,698 | 47,806 | 64,564 | 58,103 |
| Provision for termination of contract | 48,766 | 45,386 | 67,891 | 64,010 |
| Unrealized inventories | 37,192 | 48,124 | 37,192 | 48,124 |
| Adjustment to present value | 10,881 | 7,559 | 15,598 | 8,493 |
| (Tax depreciation) | (76,677) | (62,515) | (102,085) | (78,404) |
| Profit/(loss) appropriation with derivatives | 2,594 | 10,085 | 2,439 | 10,085 |
| Exchange variation | (87,594) | 8,303 | (87,594) | 25,296 |
| Tax loss and negative base for social security contributions | 97,238 | 62,472 | 124,480 | 68,710 |
| Other provisions | (17,221) | (13,507) | (40,968) | 6,290 |
| Calculation basis | 507,198 | 602,531 | 695,778 | 820,444 |
| Nominal rate - % | 34 | 34 | 34 | 34 |
| Deferred income tax and social contribution | 172,447 | 204,861 | 236,565 | 278,951 |

### (b) Reconciliation of current income tax and social contribution expenses

| | Parent company | | | | Consolidated | | | |
|---|---|---|---|---|---|---|---|---|
| | 04/01/26 to 06/30/26 | 04/01/25 to 06/30/25 | 06/30/26 | 06/30/25 | 04/01/26 to 06/30/26 | 04/01/25 to 06/30/25 | 06/30/26 | 06/30/25 |
| Reconciliation | | | | | | | | |
| Income before income tax and social contribution | 277,288 | 336,817 | 570,419 | 625,910 | 324,953 | 401,954 | 656,270 | 735,030 |
| Nominal rate - % | 34 | 34 | 34 | 34 | 34 | 34 | 34 | 34 |
| | (94,278) | (114,517) | (193,943) | (212,809) | (110,484) | (136,664) | (223,132) | (249,910) |
| Permanent additions and exclusions | | | | | | | | |
| Equity equivalence | 39,897 | 58,644 | 108,076 | 102,967 | 4,348 | 1,124 | 30,065 | 6,395 |
| Interest on equity | 35,876 | 32,571 | 35,876 | 32,571 | 35,876 | 32,571 | 35,876 | 32,571 |
| IRPJ/CSLL on the Selic rate | 3,009 | 207 | 4,552 | 314 | 3,009 | 251 | 4,810 | 573 |
| Industrial Development Program (i) | - | 21,101 | 5,344 | 29,369 | - | 21,101 | 5,344 | 29,369 |
| Tax loss at controlled companies | - | - | - | - | 107 | 278 | 256 | 449 |
| Worker's Food Program | - | - | - | - | 1,375 | - | 1,375 | |
| Profit sharing for managers | (1,124) | (1,797) | (2,152) | (1,797) | (1,124) | (1,797) | (2,152) | (1,797) |
| Income Tax Reduction – Operating Profit | - | - | - | - | 13,954 | 12,482 | 23,305 | 24,613 |
| Other additions (exclusions) | 11,740 | (13,682) | 10,318 | (15,372) | (798) | (10,209) | 3,807 | (13,131) |
| | (4,880) | (17,473) | (31,929) | (64,757) | (53,737) | (80,863) | (120,446) | (170,868) |

| | Parent company | | | | Consolidated | | | |
|---|---|---|---|---|---|---|---|---|
| | 04/01/26 to 06/30/26 | 04/01/25 to 06/30/25 | 06/30/26 | 06/30/25 | 04/01/26 to 06/30/26 | 04/01/25 to 06/30/25 | 06/30/26 | 06/30/25 |
| Income tax and social contribution | | | | | | | | |
| Current | (7,652) | (3,232) | 484 | (2,528) | (53,180) | (60,700) | (78,060) | (90,586) |
| Deferred | 2,772 | (14,241) | (32,413) | (62,229) | (557) | (20,163) | (42,386) | (80,282) |
| | (4,880) | (17,473) | (31,929) | (64,757) | (53,737) | (80,863) | (120,446) | (170,868) |
| Effective rate - % | 2 | 5 | 6 | 10 | | | | |

(i) Tax incentive focused on technological innovation. Marcopolo deducts from the IRPJ and CSLL tax bases the expenses incurred in the calculation period with technological research and development of technological innovation classified as operating expenses, according to Law 11.196/2005.

## 21 Shareholders' equity

### (a) Share capital

The Company's authorized share capital is 2,100,000,000 shares, of which 700,000,000 are common shares and 1,400,000,000 are registered preferred shares with no par value.

As of June 30, 2026, the subscribed and paid-in capital stock is represented by 1,249,898,603 (1,249,898,603 as of December 31, 2025) registered shares, of which 450,945,982 are common shares and 798,952,621 are preferred shares, with no par value (450,945,982 and 798,952,621 as of December 31, 2025). According to the Company's bylaws, the preferred shares differ from the common ones by the priority of repayment in the capital.

Of the total subscribed capital, 360,470,166 (346,690,997 as of December 31, 2025) registered shares of preferred stock are held by overseas shareholders.

### (b) Reserves

#### (i) Legal reserve

This is constituted at the rate of 5% of the net income ascertained in each fiscal year pursuant to article 193 of Federal Law no. 6.404/76, up to the limit of 20% of the share capital.

#### (ii) Statutory reserves

Marcopolo allocates at least 25% (twenty-five percent) of the remaining profit to the payment of dividends to all shares of Marcopolo, as a minimum mandatory dividend. The remaining balance of the net profit will be allocated, in its entirety, to the formation of the following reserves:

. Reserve for future capital increase to be used in future capital increases, to be formed by 70% of the remaining balance of the net profit for each year, not exceeding 60% of the share capital.
. The reserve for payment of interim dividends to be used for payment of interim dividends provided for in paragraph 1 of article 33 of the Company’s Articles of Incorporation, which are to be formed using 15% of the remaining balance for net income for each year may not exceed 10% of the Company’s share capital.
. Reserve for the purchase of own shares to be used for the acquisition of shares issued by Marcopolo, for cancellation, holding in treasury and/or respective disposal, to be formed by 15% of the remaining balance of the net profit for each year, not exceeding 10% of the share capital.

#### (iii) Tax incentives

Based on Article 30 of Law 12.973/14, amended after the enactment of Complementary Law 160 on August 7, 2017, the tax incentives granted by the States and the Federal District are considered grants for investments and cannot be distributed as profit or dividends to shareholders. The adoption of this procedure is the basis for non-taxation of the subsidy for investments in income tax and social contribution.

**(c) Treasury shares**

Corresponds to the hoarding of 8,498,257 registered shares of preferred stock, acquired at an average cost of R$ 5.28474 (in Reais) per share. During the fiscal year, 821,386 registered shares of preferred stock were sold at a weighted average price of R$ 5.29283 per share, generating a negative net result of R$ 211. The value of treasury shares as of June 30, 2026 corresponds to R$ 44,911. The shares will be used to, under the terms of paragraph 3 of article 168 of the Brazilian Corporations Act and CVM Resolution No. 77, grant stock options to Marcopolo's managers and employees, in accordance with the Stock Option Plan approved at the Special Shareholders' Meeting held on December 22, 2005.

## 22 Insurance coverage

As of June 30, 2026, the Company had insurance coverage against fire and various risks for fixed assets and inventories, for amounts considered sufficient to cover any losses.

The main insurance coverages are:

| | | Consolidated | |
|---|---|---|---|
| **Nature of the asset** | **Equity value** | **06/30/26** | **12/31/25** |
| Inventories, buildings and contents | Fire and various risks | 1,716,702 | 1,761,098 |
| Vehicles | Collision and civil liability | 32,563 | 22,070 |
| | | 1,749,265 | 1,783,168 |

## 23 Surety and guarantees

The Company had contracted, on June 30, 2026, guarantees and/or sureties in the amount of R$ 69,981 (R$ 77,734 on December 31, 2025), granted to banks in financing operations to customers, which have as a counterpart the guarantee of the respective financed assets, as well as the residual book value of financed assets in the amount of R$ 7,234 (R$ 7,462 on December 31, 2025) given in guarantees of bank loans and contingencies. The company had guarantee insurance in force on June 30, 2026 in the amount of R$ 149,651 (R$ 217,648 on December 31, 2025).

## 24 Employee Profit Sharing

Ownership interests held by employees were calculated in the manner established under the Agreement for Implementation of Marcopolo's Profit Sharing Program (SOMAR).

The amounts are classified in the income statement for the period as follows:

| | Parent company | | | | Consolidated | | | |
|---|---|---|---|---|---|---|---|---|
| | **04/01/26 to 06/30/26** | **04/01/25 to 06/30/25** | **06/30/26** | **06/30/25** | **04/01/26 to 06/30/26** | **04/01/25 to 06/30/25** | **06/30/26** | **06/30/25** |
| Cost of Products and Services Sold | 25,774 | 27,538 | 45,728 | 60,152 | 31,219 | 31,611 | 54,718 | 69,697 |
| Selling expenses | 3,295 | 5,648 | 6,454 | 11,086 | 3,308 | 5,657 | 6,475 | 11,106 |
| Administration expenses | 5,634 | 10,116 | 11,090 | 18,125 | 6,387 | 10,265 | 12,548 | 18,479 |
| | 34,703 | 43,302 | 63,272 | 89,363 | 40,914 | 47,533 | 73,741 | 99,282 |

## 25 Revenue

The reconciliation of gross sales to net revenue is as follows:

| | Parent company | | | | Consolidated | | | |
|---|---|---|---|---|---|---|---|---|
| | 04/01/26 to 06/30/26 | 04/01/25 to 06/30/25 | 06/30/26 | 06/30/25 | 04/01/26 to 06/30/26 | 04/01/25 to 06/30/25 | 06/30/26 | 06/30/25 |
| Gross sales of products and services | 1,476,123 | 1,587,848 | 2,456,658 | 2,800,936 | 2,686,748 | 2,612,228 | 4,553,624 | 4,539,823 |
| Taxes on sales and returns | (193,202) | (221,471) | (335,199) | (412,348) | (313,472) | (307,143) | (525,110) | (557,302) |
| Net revenue | 1,282,921 | 1,366,377 | 2,121,459 | 2,388,588 | 2,373,276 | 2,305,085 | 4,028,514 | 3,982,521 |

## 26 Expenditure by nature

| | Parent company | | | | Consolidated | | | |
|---|---|---|---|---|---|---|---|---|
| | 04/01/26 to 06/30/26 | 04/01/25 to 06/30/25 | 06/30/26 | 06/30/25 | 04/01/26 to 06/30/26 | 04/01/25 to 06/30/25 | 06/30/26 | 06/30/25 |
| Raw materials and consumables | 703,340 | 774,922 | 1,126,366 | 1,323,181 | 1,315,703 | 1,227,349 | 2,167,212 | 2,064,766 |
| Third party services and others | 144,563 | 133,127 | 244,567 | 248,651 | 201,355 | 173,914 | 344,720 | 329,489 |
| Direct remuneration | 219,711 | 219,113 | 388,778 | 406,834 | 379,367 | 370,368 | 701,999 | 703,423 |
| Remuneration of management | 7,695 | 7,031 | 14,726 | 12,990 | 7,695 | 7,031 | 14,726 | 12,990 |
| Employee participation in profits and results | 34,703 | 43,302 | 63,272 | 89,363 | 40,915 | 47,533 | 73,742 | 99,282 |
| Depreciation and amortization charges | 20,043 | 19,264 | 40,005 | 38,932 | 42,750 | 38,945 | 85,783 | 77,228 |
| Private pension expenses | 2,513 | 2,645 | 4,992 | 5,203 | 3,519 | 3,713 | 7,002 | 7,367 |
| Other expenses | 53,412 | 52,421 | 92,435 | 91,560 | 72,490 | 65,079 | 124,801 | 118,415 |
| Total costs and expenses of sales, distributions and administrative expenses. | 1,185,980 | 1,251,825 | 1,975,141 | 2,216,714 | 2,063,794 | 1,933,932 | 3,519,985 | 3,412,960 |

## 27 Financial result

| | Parent company | | | | Consolidated | | | |
|---|---|---|---|---|---|---|---|---|
| | 04/01/26 to 06/30/26 | 04/01/25 to 06/30/25 | 06/30/26 | 06/30/25 | 04/01/26 to 06/30/26 | 04/01/25 to 06/30/25 | 06/30/26 | 06/30/25 |
| Financial revenues | | | | | | | | |
| Interest and monetary variations received | 10,290 | 4,105 | 23,265 | 11,470 | 10,716 | 15,968 | 25,893 | 39,484 |
| Interest on derivatives | - | - | - | - | 4 | 377 | 4 | 709 |
| Income from financial investments | 23,084 | 26,102 | 54,789 | 54,907 | 25,544 | 44,762 | 64,551 | 85,307 |
| Adjustment to present value of accounts receivable | 32,247 | 24,273 | 55,843 | 41,414 | 45,927 | 34,289 | 76,832 | 56,520 |
| | 65,621 | 54,480 | 133,897 | 107,791 | 82,191 | 95,396 | 167,280 | 182,020 |
| Financial expenses | | | | | | | | |
| Interest on loans and financing | (25,255) | (25,580) | (51,694) | (51,936) | (25,410) | (46,171) | (53,768) | (82,089) |
| Interest on derivatives | (3,344) | (427) | (9,864) | (1,120) | (3,344) | (427) | (9,864) | (1,120) |
| Bank expenses | (3,599) | (970) | (7,866) | (3,127) | (4,951) | (5,607) | (9,738) | (10,397) |
| Adjustment to present value of suppliers | (12,763) | (10,982) | (21,304) | (18,129) | (16,404) | (14,659) | (27,282) | (24,233) |
| | (44,961) | (37,959) | (90,728) | (74,312) | (50,109) | (66,864) | (100,652) | (117,839) |
| Changes in exchange rates | | | | | | | | |
| Active exchange variation | 104,294 | 66,574 | 218,157 | 264,686 | 120,305 | 99,778 | 239,835 | 318,432 |
| Passive exchange variation | (95,226) | (27,386) | (157,700) | (148,651) | (121,625) | (85,055) | (187,261) | (227,643) |
| Exchange variation on derivatives | (1,588) | (2,189) | (20,461) | (6,596) | (1,614) | (593) | (20,487) | (2,950) |
| | 7,480 | 36,999 | 39,998 | 109,439 | (2,934) | 14,130 | 32,087 | 87,839 |
| Financial result | 28,140 | 53,520 | 83,165 | 142,918 | 29,148 | 42,662 | 98,715 | 152,020 |

## 28 Profit per share - common and preferred

### (a) Basic

Basic profit per share is calculated by dividing the profit attributable to the Company's shareholders by the weighted average number of shares issued during the year, excluding the shares purchased by the Company and held as treasury shares.

| | 06/30/26 | 06/30/25 |
|---|---|---|
| Profit attributable to shareholders | 538,490 | 561,153 |
| Weighted average number of shares in circulation (thousands) | 1,241,390 | 1,136,271 |
| Earnings per share | 0.43378 | 0.49385 |

### (b) Diluted

Diluted profit per share are calculated by adjusting the weighted average number of common and preferred shares outstanding to assume the conversion of all potential diluted common shares.

The Company considers the exercise of stock options by employees and management as a dilution effect of common and preferred shares. The number of shares calculated as described above is compared with the number of shares issued, assuming the exercise of stock options.

| | 06/30/26 | 06/30/25 |
|---|---|---|
| Profit attributable to shareholders | 538,490 | 561,153 |
| Weighted average number of shares in circulation (thousands) | 1,241,390 | 1,136,271 |
| Adjustments for: | | |
| Exercise of stock options | 8,870 | 9,218 |
| Earnings per share | 0.43083 | 0.48988 |

## 29 Balance sheets and income statements by segment

The industrial segment produces bus bodies and spare parts. The financial segment is responsible for financing operations through Banco Moneo.

### Balance sheets

| | Consolidated | | Industrial | | Financial | |
|---|---|---|---|---|---|---|
| | 06/30/26 | 12/31/25 | 06/30/26 | 12/31/25 | 06/30/26 | 12/31/25 |
| Assets | | | | | | |
| Current | | | | | | |
| Cash and cash equivalents | 1,587,320 | 2,221,811 | 1,557,780 | 2,179,202 | 29,540 | 42,609 |
| Derivative financial instruments | 1,127 | 145 | 1,127 | 145 | - | - |
| Accounts receivable from customers | 1,938,207 | 1,526,718 | 1,347,336 | 995,716 | 590,871 | 531,002 |
| Inventories | 1,946,436 | 1,771,089 | 1,946,436 | 1,771,089 | - | - |
| Other accounts receivable | 418,610 | 429,299 | 341,459 | 360,338 | 77,151 | 68,961 |
| | 5,891,700 | 5,949,062 | 5,194,138 | 5,306,490 | 697,562 | 642,572 |
| Non-current | | | | | | |
| Accounts receivable from customers | 1,035,478 | 962,302 | 1,192 | 1,192 | 1,034,286 | 961,110 |
| Other accounts receivable | 544,065 | 599,326 | 527,021 | 584,016 | 17,044 | 15,310 |
| Investments | 462,712 | 386,070 | 462,712 | 386,070 | - | - |
| Investment properties | 44,772 | 45,098 | 44,772 | 45,098 | - | - |
| Property, plant and equipment | 1,542,482 | 1,481,206 | 1,542,186 | 1,480,879 | 296 | 327 |
| Intangible assets | 294,210 | 299,582 | 293,764 | 299,086 | 446 | 496 |
| | 3,923,719 | 3,773,584 | 2,871,647 | 2,796,341 | 1,052,072 | 977,243 |
| Total assets | 9,815,419 | 9,722,646 | 8,065,785 | 8,102,831 | 1,749,634 | 1,619,815 |

| | Consolidated | | Industrial | | Financial | |
|---|---|---|---|---|---|---|
| | 06/30/26 | 12/31/25 | 06/30/26 | 12/31/25 | 06/30/26 | 12/31/25 |
| Liabilities | | | | | | |
| Current | | | | | | |
| Suppliers | 813,221 | 595,686 | 813,221 | 595,686 | - | - |
| Loans and financing | 1,089,436 | 1,193,030 | 493,068 | 753,078 | 596,368 | 439,952 |
| Derivative financial instruments | 3,935 | 10,664 | 3,935 | 10,664 | - | - |
| Other accounts payable | 1,125,074 | 1,347,121 | 1,096,409 | 1,296,216 | 28,665 | 50,905 |
| | 3,031,666 | 3,146,501 | 2,406,633 | 2,655,644 | 625,033 | 490,857 |
| Non-current | | | | | | |
| Loans and financing | 2,310,995 | 2,499,504 | 1,537,002 | 1,697,498 | 773,993 | 802,006 |
| Other accounts payable | 174,099 | 181,112 | 171,374 | 178,470 | 2,725 | 2,642 |
| | 2,485,094 | 2,680,616 | 1,708,376 | 1,875,968 | 776,718 | 804,648 |
| Participation of non-controlling shareholders | 58,489 | 63,161 | 58,489 | 63,161 | - | - |
| Shareholders' equity attributable to controlling shareholders | 4,240,170 | 3,832,368 | 3,892,287 | 3,508,058 | 347,883 | 324,310 |
| Total liabilities | 9,815,419 | 9,722,646 | 8,065,785 | 8,102,831 | 1,749,634 | 1,619,815 |

## Income statements

| | Consolidated | | Industrial | | Financial | |
|---|---|---|---|---|---|---|
| | 06/30/26 | 06/30/25 | 06/30/26 | 06/30/25 | 06/30/26 | 06/30/25 |
| Operations | | | | | | |
| Net sales and services revenue | 4,028,514 | 3,982,521 | 3,881,881 | 3,863,095 | 146,633 | 119,426 |
| Cost of goods sold and services rendered | (3,135,368) | (3,005,060) | (3,049,875) | (2,934,918) | (85,493) | (70,142) |
| Gross profit | 893,146 | 977,461 | 832,006 | 928,177 | 61,140 | 49,284 |
| Operating revenues (expenses) | | | | | | |
| Selling expenses | (172,418) | (186,258) | (168,435) | (187,856) | (3,983) | 1,598 |
| Administrative expenses | (212,199) | (221,642) | (197,622) | (207,272) | (14,577) | (14,370) |
| Other net operating revenue (expenses) | (39,400) | (5,360) | (40,048) | (4,563) | 648 | (797) |
| Equity equivalence result | 88,426 | 18,809 | 88,426 | 18,809 | - | - |
| Operational profit/loss | 557,555 | 583,010 | 514,327 | 547,295 | 43,228 | 35,715 |
| Financial result | | | | | | |
| Financial revenues | 409,208 | 507,762 | 409,208 | 507,762 | - | - |
| Financial expenses | (310,493) | (355,742) | (310,493) | (355,742) | - | - |
| Profit before income tax and social contribution | 656,270 | 735,030 | 613,042 | 699,315 | 43,228 | 35,715 |
| Income tax and social contribution | (120,446) | (170,868) | (100,791) | (154,853) | (19,655) | (16,015) |
| Net profit for the period | 535,824 | 564,162 | 512,251 | 544,462 | 23,573 | 19,700 |

## 30 Cash flow statements by business segment - indirect method

| | Consolidated | | Industrial Segment | | Financial Segment | |
|---|---|---|---|---|---|---|
| | 06/30/26 | 06/30/25 | 06/30/26 | 06/30/25 | 06/30/26 | 06/30/25 |
| Cash flows from operating activities | | | | | | |
| **Net profit for the period** | **535,824** | **564,162** | **512,251** | **544,462** | **23,573** | **19,700** |
| Adjustments to reconcile the results to the availabilities generated by operating activities: | | | | | | |
| Depreciation and amortization | 85,783 | 77,228 | 85,559 | 77,014 | 224 | 214 |
| Gain on sale of investment assets, property, plant and equipment and intangible assets | 1,875 | 3,158 | 1,875 | 3,158 | - | - |
| Equity equivalence | (88,426) | (18,809) | (88,426) | (18,809) | - | - |
| Expected credit losses | 8,836 | 5,258 | 4,853 | 6,856 | 3,983 | (1,598) |

| | Consolidated | | Industrial Segment | | Financial Segment | |
|---|---|---|---|---|---|---|
| | 06/30/26 | 06/30/25 | 06/30/26 | 06/30/25 | 06/30/26 | 06/30/25 |
| Current and deferred income tax and social contribution | 120,446 | 170,868 | 121,732 | 171,106 | (1,286) | (238) |
| Appropriated interest and change in exchange rate | (11,539) | (113,165) | (79,505) | (180,589) | 67,966 | 67,424 |
| Assets measured at fair value | (974) | 3,883 | (974) | 3,883 | - | - |
| Provision for labor, civil and tax contingencies | 17,903 | 18,443 | 17,903 | 18,443 | - | - |
| Provision for guarantees | 35,845 | 36,635 | 35,845 | 36,635 | - | - |
| Provision for losses in inventory | 6,027 | 15,552 | 6,027 | 15,552 | - | - |
| Provision for estimated loan loss | - | - | - | - | - | - |
| Monetary correction for hyperinflation | (16,925) | (33,852) | (16,925) | (33,852) | - | - |
| Changes in assets and liabilities | | | | | | |
| (Increase) decrease in accounts receivable from customers | (505,873) | (174,372) | (368,845) | (29,366) | (137,028) | (145,006) |
| (Increase) decrease in inventories | (211,208) | (174,627) | (211,208) | (174,627) | - | - |
| (Increase) decrease in other accounts receivable | (13,880) | (37,227) | (5,242) | (37,907) | (8,638) | 680 |
| Increase (decrease) in suppliers | 232,496 | 44,090 | 232,496 | 44,090 | - | - |
| Increase (decrease) in accounts payable and provisions | (256,439) | (131,699) | (237,972) | (139,500) | (18,467) | 7,801 |
| **Cash generated in operating activities** | **(60,229)** | **255,526** | **9,444** | **306,549** | **(69,673)** | **(51,023)** |
| Taxes on profit paid | (36,237) | (44,238) | (32,547) | (21,225) | (3,690) | (23,013) |
| **Net cash from operating activities** | **(96,466)** | **211,288** | **(23,103)** | **285,324** | **(73,363)** | **(74,036)** |
| Cash flows from investment activities | | | | | | |
| Investments | - | (25,825) | - | (25,825) | - | - |
| Dividends from subsidiaries, jointly controlled entities and associates | 1,965 | 13,986 | 1,965 | 13,986 | - | - |
| Additions of property, plant and equipment | (123,129) | (124,235) | (123,084) | (124,115) | (45) | (120) |
| Intangible asset additions | (1,010) | (8,845) | (912) | (8,832) | (98) | (13) |
| Receipts from sale of property, plant and equipment | 743 | 2,546 | 743 | 2,546 | - | - |
| **Net cash from investment activities** | **(121,431)** | **(142,373)** | **(121,288)** | **(142,240)** | **(143)** | **(133)** |
| Cash flows from financing activities | | | | | | |
| Treasury shares | 4,556 | 6,048 | 4,556 | 6,048 | - | - |
| Loans from third parties | 635,699 | 744,979 | 260,575 | 441,023 | 375,124 | 303,956 |
| Loan payment - principal | (827,605) | (477,385) | (569,275) | (283,352) | (258,330) | (194,033) |
| Loan payment - interest | (95,387) | (86,062) | (39,030) | (17,185) | (56,357) | (68,877) |
| Payment of dividends | (105,518) | (354,793) | (105,518) | (354,793) | - | - |
| Lease payments | (17,706) | (15,667) | (17,706) | (15,667) | - | - |
| **Net cash used in financing activities** | **(405,961)** | **(182,880)** | **(466,398)** | **(223,926)** | **60,437** | **41,046** |
| Effect of exchange rate changes on cash and cash equivalents | (10,633) | (25,988) | (10,633) | (25,988) | - | - |
| **Net increase (decrease) in cash and cash equivalents** | **(634,491)** | **(139,953)** | **(621,422)** | **(106,830)** | **(13,069)** | **(33,123)** |
| Cash and cash equivalents at the beginning of the period | 2,221,811 | 2,093,398 | 2,179,202 | 2,044,850 | 42,609 | 48,548 |
| Cash and cash equivalents at the end of period | 1,587,320 | 1,953,445 | 1,557,780 | 1,938,020 | 29,540 | 15,425 |

## 31 Additional information

The industrial business segment operates in the geographical regions specified below. The financial business segment operates exclusively in Brazil.

### (a) Net revenue by geographical region

| | Consolidated | |
|---|---|---|
| | **06/30/26** | **06/30/25** |
| Brazil | 2,811,012 | 2,670,689 |
| Africa | 104,051 | 104,662 |
| Argentina | 212,128 | 399,978 |
| Australia | 759,684 | 471,643 |
| China | 28,164 | 30,121 |
| United Arab Emirates | 4,482 | 1,541 |
| United States | 166 | 174 |
| Mexico | 108,827 | 303,713 |
| | 4,028,514 | 3,982,521 |

### (b) Fixed assets, goodwill and intangible assets by geographic region

| | Consolidated | |
|---|---|---|
| | **06/30/26** | **12/31/25** |
| Brazil | 1,483,714 | 1,430,329 |
| Africa | 20,340 | 20,443 |
| Argentina | 86,314 | 81,561 |
| Australia | 207,661 | 199,641 |
| China | 3,667 | 4,294 |
| United Arab Emirates | 138 | 185 |
| United States | 10 | 13 |
| Mexico | 34,848 | 44,322 |
| | 1,836,692 | 1,780,788 |

* * *

## 1 Composition of the shareholders of Marcopolo S.A. with more than 5% of common and/or preferred shares, up to the individual level, on June 30, 2026:

| SHAREHOLDERS | COMMON | | PREFERRED | | TOTAL | |
|---|---|---|---|---|---|---|
| | QTY. | % | QTY. | % | QTY. | % |
| Bellpart Participações Ltda | 200,580,494 | 44.48 | 5,316,104 | 0.67 | 205,896,598 | 16.47 |
| Mauro Gilberto Bellini | 12,534,350 | 2.78 | 13,370,573 | 1.67 | 25,904,923 | 2.07 |
| James Eduardo Bellini | 25,969,200 | 5.76 | 26,495,915 | 3.32 | 52,465,115 | 4.20 |
| Paulo Alexander Pacheco Bellini | 11,725,983 | 2.60 | 8,847,034 | 1.10 | 20,573,017 | 1.65 |
| **Controlling Group Subtotal** | **250,810,027** | **55.62** | **54,029,626** | **6.76** | **304,839,653** | **24.39** |
| | | | | | | |
| Alaska Investimentos Ltda | 82,925,223 | 18.39 | 44,807,299 | 5.61 | 127,732,522 | 10.22 |
| BlackRock Inc. | 27,547,892 | 6.11 | 10,057,196 | 1.26 | 37,605,088 | 3.01 |
| Fundação Marcopolo | 3,669,251 | 0.81 | 40,244,548 | 5.04 | 43,913,799 | 3.51 |
| Actions in treasury | - | 0.00 | 8,498,257 | 1.06 | 8,498,257 | 0.68 |
| Other shareholders overseas (*) | 15,817,858 | 3.51 | 320,225,618 | 40.08 | 336,043,476 | 26.89 |
| Other shareholders (*) | 70,175,731 | 15.56 | 321,090,077 | 40.19 | 391,265,808 | 31.30 |
| **Subtotal** | **200,135,955** | **44.38** | **744,922,995** | **93.24** | **945,058,950** | **75.61** |
| **TOTAL** | **450,945,982** | **100.00** | **798,952,621** | **100.00** | **1,249,898,603** | **100.00** |
| **PROPORTION** | | **36.08** | | **63.92** | | **100.00** |

* In this item there are no individual shareholders who own more than 5% of common and/or preferred shares.

## 2 Composition of the capital of Bellpart Participações Ltda. on June 30, 2026:

Table presented in quotas:

| QUOTA HOLDERS | QUOTAS | | |
|---|---|---|---|
| | QTY. | NOMINAL VALUE | % |
| James Eduardo Bellini | 95,064,957 | 95,064,957 | 41.05 |
| Mauro Gilberto Bellini | 95,064,957 | 95,064,957 | 41.05 |
| Paulo Alexander Pacheco Bellini | 41,430,086 | 41,430,086 | 17.90 |
| **TOTAL** | **231,560,000** | **231,560,000** | **100.00** |

**3 Quantity and characteristics of the securities issued by the company owned by the Controlling Shareholders, Directors, Members of the Fiscal Council and Shares in circulation.**

## Consolidated Shareholding Position of the Controllers and Managers and Shares in circulation. Position on 06/30/2026

Table presented in shares:

| SHAREHOLDERS | COMMON | | PREFERRED | | TOTAL | |
|---|---|---|---|---|---|---|
| | QTY. | % | QTY. | % | QTY. | % |
| Controllers | 250,810,027 | 55.62 | 54,029,626 | 6.76 | 304,839,653 | 24.39 |
| Relatives of controllers | - | - | - | - | - | - |
| Administrators | - | - | - | - | - | - |
| Board of Directors | - | - | 4,685,410 | 0.59 | 4,685,410 | 0.37 |
| Executive Board | 47,682 | 0.01 | 2,783,388 | 0.35 | 2,831,070 | 0.23 |
| Fiscal Board (*) | 132,000 | 0.03 | 157,367 | 0.02 | 289,367 | 0.02 |
| Actions in treasury | - | - | 8,498,257 | 1.06 | 8,498,257 | 0.68 |
| Other | 199,956,273 | 44.34 | 728,798,573 | 91.22 | 928,754,846 | 74.31 |
| **TOTAL** | **450,945,982** | **100.00** | **798,952,621** | **100.00** | **1,249,898,603** | **100.00** |
| | | | | | | |
| **Shares in Circulation in the Market** | **199,956,273** | **44.34** | **728,952,621** | **91.22** | **928,793,833** | **74.31** |

* Shares held by a director and a substitute of the fiscal board, elected by the controlling group.

## Consolidated Shareholding Position of the Controllers and Managers and Shares in circulation. Position on 06/30/2025

Table presented in shares:

| SHAREHOLDERS | COMMON | | PREFERRED | | TOTAL | |
|---|---|---|---|---|---|---|
| | QTY. | % | QTY. | % | QTY. | % |
| Controllers | 217,621,844 | 53.08 | 49,569,944 | 6.82 | 267,191,788 | 23.52 |
| Relatives of controllers | - | - | - | - | - | - |
| Administrators | - | - | - | - | - | - |
| Board of Directors | - | 0.00 | 3,978,813 | 0.55 | 3,978,813 | 0.35 |
| Executive Board | 11,000 | 0.03 | 2,103,666 | 0.29 | 2,213,666 | 0.19 |
| Fiscal Board (*) | 120,000 | 0.03 | 143,061 | 0.02 | 263,061 | 0.02 |
| Actions in treasury | - | - | 9,218,917 | 1.27 | 9,218,917 | 0.81 |
| Other | 192,099,049 | 46.86 | 661,306,164 | 91.05 | 853,405,213 | 75.11 |
| **TOTAL** | **409,950,893** | **100.00** | **726,320,565** | **100.00** | **1,136,271,458** | **100.00** |
| | | | | | | |
| **Shares in Circulation in the Market** | 192,099,049 | 46.86 | 661,306,164 | 91.05 | 853,405,213 | 75.11 |

* Shares held by a director and a substitute of the fiscal board, elected by the controlling group.

**4 The Company is bound to arbitration in the Market Arbitration Chamber, according to the Commitment Clause in its Bylaws.**

**Report on the review of quarterly information – ITR**

*(A free translation of the original report in Portuguese, as filed with the Brazilian Securities Commission – CVM, prepared in accordance with the Technical Pronouncement CPC 21 (R1) – Interim Financial Reporting and the international standard IAS 34 – Interim Financial Reporting, as issued by the International Accounting Standard Board – IASB)*

To the Board of Directors and Shareholders of
**Marcopolo S.A.**
Caxias do Sul – RS

***Introduction***

We have reviewed the individual and consolidated interim financial information of Marcopolo S.A. ("Company"), included in the Quarterly Information Form - (ITR) for the quarter ended June 30, 2026, which comprises the balance sheet on June 30, 2026, and the respective statements of income, of comprehensive income for the three and six-month periods then ended and statements of changes in shareholders' equity and of cash flow for the six-month period then ended, including explanatory notes.

Management is responsible for the preparation of the individual and consolidated interim financial information in accordance with accounting standard CPC 21(R1) and IAS 34 - Interim Financial Reporting, issued by the International Accounting Standards Board - IASB, as well as for the presentation of this information in accordance with the standards issued by Brazilian Securities Commission (CVM), applicable to the preparation of the Quarterly 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 the Brazilian and International Review Standards for Interim Financial Information (NBC TR 2410 and ISRE 2410 - Review of Interim Financial Information Performed by the Independent Auditor of the Entity, respectively). A review of interim information consists of making inquiries, primarily to the persons in charge of financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Brazilian and International Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

***Conclusion on the individual and consolidated interim financial information***

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

***Other matters***

***Statement of Added Value***

The individual and consolidated interim financial information referred to above includes the individual and consolidated statement of added value (DVA) for the six-month period ended June 30, 2026, prepared under responsibility of the Company's Management, and presented as supplementary information for IAS 34 purposes. These statements were submitted to review procedures carried out together with the review of the Company's quarterly information to conclude that they are reconciled with interim financial information and accounting records, as applicable, and its form and content are in accordance with the criteria defined in Technical Pronouncement CPC 09 – Statement of Added Value. Based on our review, nothing has come to our attention that causes us to believe that those statements of Added Value were not prepared, in all material respects, in accordance with the criteria set for this Standard and that they were not consistent to the individual and consolidated interim financial information taken as a whole.

Porto Alegre, August 3, 2026.

KPMG Auditores Independentes Ltda.
CRC SP-014428/F-7

*(Original review report in Portuguese signed by)*
Luis Claudio Guerreiro
Accountant CRC-RJ 093679/O-1

**MARCOPOLO S.A.**
CNPJ no. 88.611.835/0001-29
Public Company
NIRE No.43 3 0000723 5

**DECLARATION**

André Vidal Armaganijan, Director (CEO), and Pablo Freitas Motta, Director of Controllership, Investor Relations and Finance of MARCOPOLO S.A., a company headquartered at Avenida Marcopolo, 280, Planalto District, in the city of Caxias do Sul, RS, registered under CNPJ No. 88.611.835/0001-29, pursuant to the provisions of items V and VI of Paragraph 1 of Article 27 of CVM Resolution No. 80, of 03.29.2022, declare that:

a) Reviewed, discussed and agreed with the opinions expressed of the independent auditors KPMG – Independent Auditors, in the Independent Auditors' Report, regarding the interim financial information (parent company and consolidated) of Marcopolo S.A., for the quarter ended June 30, 2026; and
b) Reviewed, discussed and agreed with the interim accounting information (parent company and consolidated) of Marcopolo S.A., for the quarter ended June 30, 2026.

Caxias do Sul, August 03, 2026.

André Vidal Armaganijan
Director (CEO)

Pablo Freitas Motta
Director of Controllership, Investor Relations and Finance

**MARCOPOLO S.A.**
CNPJ no. 88.611.835/0001-29
Public Company
NIRE No.43 3 0000723 5

**DECLARATION**

André Vidal Armaganijan, Director (CEO), and Pablo Freitas Motta, Director of Controllership, Investor Relations, and Finance of MARCOPOLO S.A., a company headquartered at Avenida Marcopolo, 280, Planalto District, in the city of Caxias do Sul, RS, registered under CNPJ No. 88.611.835/0001-29, pursuant to the provisions of items V and VI of Paragraph 1 of Article 27 of CVM Resolution No. 80, of 03.29.2022, declare that:

a) Reviewed, discussed and agreed with the opinions expressed of the independent auditors KPMG – Independent Auditors, in the Independent Auditors' Report, regarding the interim financial information (parent company and consolidated) of Marcopolo S.A., for the quarter ended June 30, 2026; and
b) Reviewed, discussed and agreed with the interim accounting information (parent company and consolidated) of Marcopolo S.A., for the quarter ended June 30, 2026.

Caxias do Sul, August 03, 2026.

André Vidal Armaganijan
Director (CEO)

Pablo Freitas Motta
Director of Controllership, Investor Relations and Finance