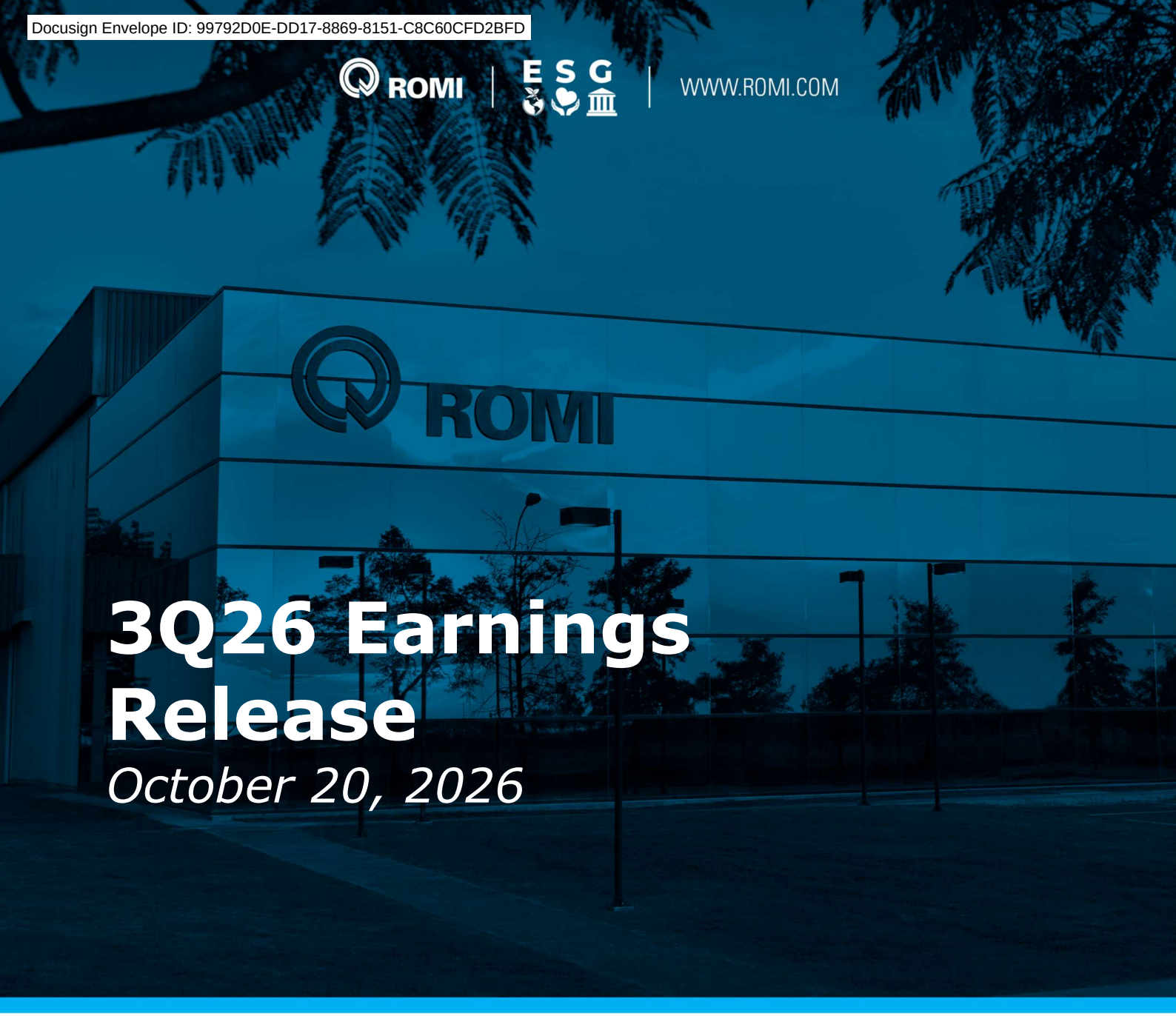
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3Q26 Earnings Release

October 20, 2026

Share price at 10/19/2026
ROMI3 - R$ 7.53 per share

Market value
R$ 701.6 million
US$ 138.7 million

Number of shares
Common: 93,170,747

Free float = 50.8%

Earnings Conference Call
Simultaneous translation (Portuguese - English)

October 21, 2026 - 11:00 a.m. (São Paulo) | 3:00 p.m. (London) | 10:00 a.m. (New York)

Click here to access the conference call

Zoom ID 833 2484 4710
+55 11 4680 6788

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Message from Management

We concluded the third quarter of 2026 with growth in consolidated order intake and order backlog, driven by the German subsidiary B+W, in an environment that remains challenging for industrial investments. Order intake reached R$421.5 million, an increase of 8.5% compared to 3Q25, while the order backlog reached R$992.7 million, representing growth of 10.9% over the same period, expanding our business outlook for the coming quarters.

At **B+W**, we secured **R$252.1 million** in new orders during the quarter, highlighted by a contract worth approximately R$200 million with a global corporation for the supply of high-precision industrial machines, with deliveries scheduled for 2027, 2028 and 2029. This achievement reinforces our ability to develop highly complex and customized technological solutions and provides greater long-term business visibility for the Unit. Revenue for the quarter, in turn, reflected the delivery schedules of ongoing projects, with a greater concentration of deliveries expected in the fourth quarter of 2026.

Consolidated operating performance continued to be affected by lower revenue volumes, which totaled **R$257.1 million** in 3Q26, representing a decrease of 26.4% compared to the same period of 2025. In this context, we maintained a gross margin of 26.1%, close to the level recorded in 3Q25, while adjusted **EBITDA reached R$10.2 million**, with a margin of 4.0%. We remain focused on operational efficiency, aligning resources with demand and executing our order backlog.

In the ROMI Machines Unit, customers' cautious stance regarding investment decisions continued to influence the pace of business. The diversification of our solutions, particularly machine rental and PRODZ, remains relevant in supporting our customers in their modernization and expansion projects.

The Castings and Machining Unit continues to face reduced demand in the commercial automotive, agricultural and wind energy sectors, impacting production volumes and fixed cost absorption. Despite this scenario, margins improved compared to the previous quarter. We remain focused on improving production processes, increasing productivity and developing new business opportunities.

We remain confident in our competitive advantages, supported by our product technology, close relationships with customers and the diversification of our solutions and markets. We will continue investing in innovation and strengthening our commercial and service structures, maintaining discipline in resource management and our commitment to the success of our customers, employees and partners.

Luiz Cassiano Rando Rosolen - Chief Executive Officer

Santa Bárbara d'Oeste – São Paulo, October 20, 2026

ROMI S.A. ("ROMI" or "Company") (B3: ROMI3), domestic market leader in the Machine Tools and Plastic Processing Machines markets, as well as an important producer of Rough and Machined Cast Iron Parts, announces its results for the third quarter of 2026 ("3Q26"). Except where otherwise stated, ROMI's operating and financial information is presented on a consolidated basis, in accordance with the International Financial Reporting Standards (IFRS).

Statements contained in this release related to ROMI's business outlook, projections of operating and financial results and references to the Company's growth potential are mere forecasts and have been based on Management's expectations regarding its future performance. These expectations are highly dependent upon market behavior, the economic situation in Brazil, the industry and international markets. Therefore, they are subject to changes.

Investor Relations - Contact
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Highlights

Consolidated order intake reached R$421.5 million in 3Q26, an increase of 8.5% compared to 3Q25.

Adjusted EBITDA
R$10.2 million
margin of 4.0%

- The **consolidated order backlog** increased by 10.9% compared to 3Q25, with emphasis on the B+W Machines Unit, whose order backlog grew by 41.5%.

Order Intake
R$421.5 million

- **Consolidated order intake** increased by 8.5% compared to 3Q25, with emphasis on the B+W Machines Unit.
- The **consolidated net cash position** improved by R$67.7 million in 3Q26, driven by the German subsidiary B+W, which secured contracts totaling approximately R$250 million.

Order Backlog
R$992.7 million

- The recognition of tax credits, resulting from final favorable court decisions in social security proceedings, totaled R$46.8 million, with a positive impact of R$35.7 million on net income for the quarter.

Other Highlights

- On September 24, 2026, the Company's Board of Directors approved the payment of interest on capital (JCP) in the gross amount of R$26.1 million (equivalent to R$0.28 per share), to be paid by December 31, 2027.
- In the third quarter of 2026, Romi participated in two major international trade fairs for the industrial machinery and equipment sector: IMTS (International Manufacturing Technology Show), held in the United States, and AMB (International Exhibition for Metal Working), held in Germany. Participation in these events reinforces the Company's commitment to technological innovation, strengthening its presence in international markets and expanding strategic relationships.



- On September 5, 2026, Fundação Romi, sponsored by Romi S.A., held an event celebrating the 70th anniversary of the Romi-Isetta, the first car produced in Brazil. The event brought together 42 vehicles and more than 2,000 participants, celebrating an important milestone in the Company's history and its pioneering role in Brazilian industry.

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R$'000	3Q25	2Q26	3Q26	Chg. 3Q26/2Q26	Chg. 3Q26/3Q25	9M25	9M26	Chg. 9M26/9M25
Revenue								
ROMI Machines (units)	225	245	268	9.4%	19.1%	662	636	-3.9%
Burkhardt+Weber (units)	4	4	1	-75.0%	-75.0%	12	7	-41.7%
Rough and Machined Cast Iron Parts (tons)	2,728	2,095	1,851	-11.7%	-32.2%	7,658	5,800	-24.3%
Net Operating Revenue	**349,283**	**334,777**	**257,068**	**-23.2%**	**-26.4%**	**938,473**	**812,816**	**-13.4%**
Gross margin (%)	*26.5%*	*23.5%*	*26.1%*			*26.2%*	*24.8%*	
Operating Income (EBIT)	**20,288**	**6,611**	**9,504**	**43.8%**	**-53.2%**	**32,917**	**6,271**	**-80.9%**
Operating margin (%)	*5.8%*	*2.0%*	*3.7%*			*3.5%*	*0.8%*	
Operating Income (EBIT) - adjusted (*)	**20,365**	**6,596**	**(9,113)**	**-238.2%**	**-144.7%**	**31,946**	**(12,346)**	**-138.6%**
Operating margin (%) - adjusted (*)	*5.8%*	*2.0%*	*-3.5%*			*3.4%*	*-1.5%*	
Net Income	**27,356**	**13,925**	**42,698**	**206.6%**	**56.1%**	**53,818**	**58,988**	**9.6%**
Net margin (%)	*7.8%*	*4.2%*	*16.6%*			*5.7%*	*7.3%*	
Net Income - adjusted (*)	**27,434**	**13,911**	**6,955**	**-50.0%**	**-74.6%**	**52,873**	**23,245**	**-56.0%**
Net margin (%) - adjusted (*)	*7.9%*	*4.2%*	*2.7%*			*5.6%*	*2.9%*	
EBITDA	**37,934**	**26,832**	**28,819**	**7.4%**	**-24.0%**	**84,691**	**62,999**	**-25.6%**
EBITDA margin (%)	*10.9%*	*8.0%*	*11.2%*			*9.0%*	*7.8%*	
EBITDA - adjusted (*)	**38,011**	**26,817**	**10,202**	**-62.0%**	**-73.2%**	**83,720**	**44,380**	**-47.0%**
EBITDA margin (%) - adjusted (*)	*10.9%*	*8.0%*	*4.0%*			*8.9%*	*5.5%*	
Investments (**)	**58,257**	**42,049**	**54,617**	**29.9%**	**-6.2%**	**144,189**	**141,775**	**-1.7%**

(*) 3Q25, 2Q26 and 3Q26: EBIT and EBITDA were adjusted by the amounts of R$77, (R$15) and (R$18,617), respectively; and net income by the amounts of R$74, (R$15) and (R$35,743), respectively, related to the recognition of the present value adjustment (PVA), as well as the impacts of the Vila Romi Residence and Adara projects and the social security proceeding.
(*) 9M25 and 9M26: EBIT and EBITDA were adjusted by the amounts of (R$971) and (R$18,617), respectively; and net income by the amounts of (R$949) and (R$35,743), respectively, related to the recognition of the present value adjustment (PVA), as well as the impacts of the Vila Romi Residence and Adara projects and the social security proceeding.
(**) Of the investments made in 3Q25, 2Q26 and 3Q26, the amounts of R$34.1 million, R$34.8 million and R$42.1 million, respectively, refer to machines manufactured by the Company and allocated to the machine rental business. Through September 2025 and 2026, total investments amounted to R$100.6 million and R$113.0 million, respectively.

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Corporate Profile



Founded in 1930, ROMI is a leader in the Brazilian market for industrial machines and equipment, and a key manufacturer of cast and machined parts.

Notably, ROMI is publicly listed on the B3 exchange's prestigious "New Market" segment, which is dedicated to companies with a strong commitment to corporate governance. Specializing in an extensive range of machine tools, ROMI manufactures Conventional Lathes, Computerized Numerical Control (CNC) Lathes, Lathing Centers, Machining Centers, Vertical and Horizontal Heavy and Extra-Heavy Lathes, and Boring Mills. Additionally, ROMI manufactures Plastic Injection and Blow Molding Machines, as well as gray or ductile (nodular) cast iron parts, both raw and machined. A distinguishing feature of ROMI's products and services lies in its incorporation of Industry 4.0 technologies across its products and services. These advanced capabilities facilitate the intelligent utilization of data generated by ROMI equipment. The data can be processed internally through built-in artificial intelligence or transmitted via networks (connectivity) to a central analysis site. These high-quality equipment and solutions are globally distributed and widely adopted across various industrial sectors. Industries such as agricultural machinery, capital goods, consumer goods, packaging, tooling, hydraulic equipment, sanitation, automotive, and wind energy rely on ROMI's machinery for their operations.

ROMI operates a network of thirteen manufacturing units. These units encompass four facilities dedicated to the final assembly of industrial machinery, two foundries, four units for machining mechanical components, two units for manufacturing steel sheet components, and one unit for the assembly of electronic panels. While eleven units are based in Brazil, two are located in Germany. The Company's production capacity amounts to approximately 2,900 industrial machines and 50,000 metric tons of castings per year.

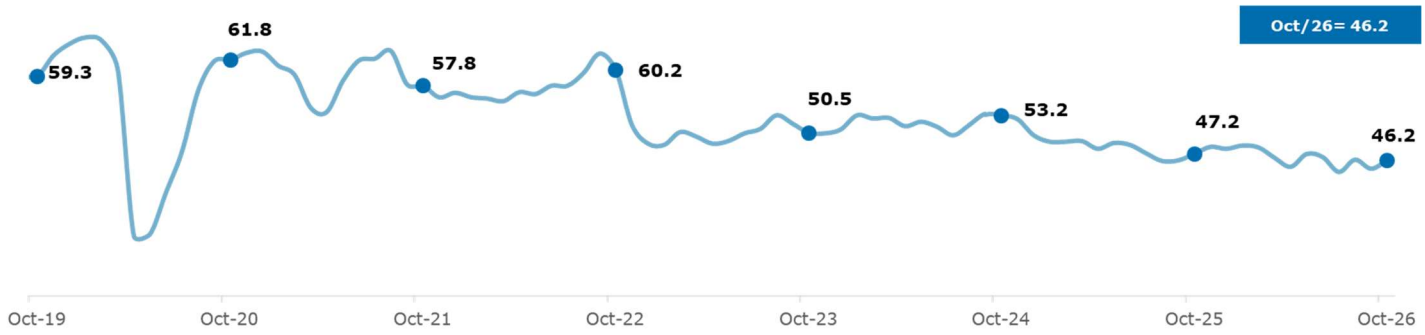
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Current Economic Scenario

The year 2026 continues to be marked by a cautious environment among industrial entrepreneurs. In October 2026, the Industrial Entrepreneur Confidence Index (ICEI) reached 46.2 points, remaining below the 50-point threshold, which separates confidence from lack of confidence. This result reinforces the cautious stance among industrial entrepreneurs, especially regarding investment decisions, amid uncertainties in the economic environment, restrictive credit conditions and persistently high interest rates, which continue to influence expectations and the pace of recovery in industrial activity.

The external environment remains marked by uncertainties regarding growth prospects in major global economies, monetary policies, import tariffs and persistent geopolitical tensions, factors that continue to influence investment decisions and global trade dynamics. In this context, ROMI continues to strengthen its commercial and after-sales service structures at its overseas subsidiaries, aiming to expand its presence in the markets where it operates, identify new business opportunities and consistently enhance customer experience.

Industrial Entrepreneur Confidence Index – ICEI

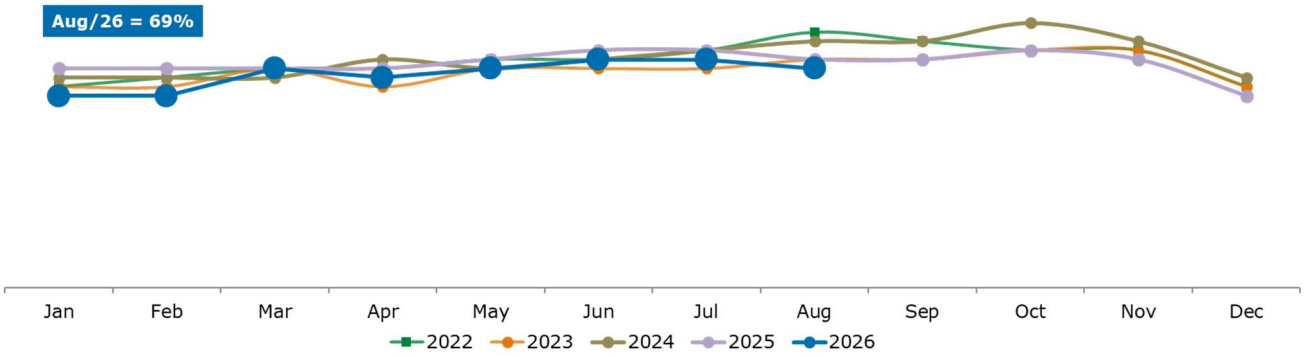


Source: CNI - ICEI, October 2026.

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Average Installed Capacity Utilization (UCI)

According to data from the National Confederation of Industry (CNI), the Installed Capacity Utilization (UCI) Index of the Brazilian industry reached 69% in August 2026. The indicator was 1 percentage point below the level recorded in the same period of the previous year, signaling a still moderate pace of industrial activity.



Source: CNI - UCI, August 2026.

The capital goods industry is dynamic, requiring operational flexibility and continuous adjustments to production levels in response to market conditions. In this context, ROMI has continuously focused its efforts on improving its production processes, seeking greater efficiency, resource optimization and operational agility. Initiatives focused on automation, digitalization and continuous process improvement contribute to strengthening the Company's competitiveness and its ability to adapt to fluctuations in demand.

The Company has strategically prioritized the development of new product generations aligned with the technological advancements of Industry 4.0. This strategic focus has yielded significant advancements in technological content, resulting in a successful market reception of our recent product launches, both domestically and internationally. Looking ahead, ROMI remains committed to launching new machine generations and integrating cutting-edge technologies into our product portfolio, ensuring our continued relevance and competitiveness in the industry. In mid-2020, we also launched a solution for our customers, the rental of ROMI machines. This solution has proven to be highly competitive and has provided our customers with more business opportunities. With the aim of financially supporting our customers, in 2022 we created PRODZ, a company which offers credit lines for the purchase of machines, directly from ROMI, in an easy, agile, digital and uncomplicated way. Since 2022, PRODZ has supported 651 businesses, totaling R$258.0 million in credits granted to our customers. These new solutions have supported a large number of customers on their journeys of growth and success, demonstrating ROMI's strategic purpose of taking care of the success of its customers.

In the foreign market, we have continuously worked to improve our customer service structures, aiming to provide an increasingly satisfactory experience. We are convinced that this ongoing commitment is essential to consolidate our presence and promote sustainable and consistent international growth.

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Market

The Company's main competitive advantages in the market – continuous investments in product development and cutting-edge solutions, a direct domestic distribution network, in-house and ongoing technical assistance, machine rental services, availability of attractive local-currency financing for customers, and short product delivery times – are widely recognized, reinforcing the traditional and prestigious reputation of the ROMI brand.

Order Intake

Order Entry (R$ 000) Gross Values, sales taxes included	3Q25	2Q26	3Q26	Chg. 3Q26/2Q26	Chg. 3Q26/3Q25	9M25	9M26	Chg. 26/25
ROMI Machines	172,850	211,500	146,892	-30.5%	-15.0%	633,550	534,579	-15.6%
Burkhardt+Weber Machines	153,835	61,019	252,050	313.1%	63.8%	336,703	393,320	16.8%
Rough and Machined Cast Iron Parts	61,837	36,913	22,503	-39.0%	-63.6%	173,908	94,892	-45.4%
Total *	**388,522**	**309,432**	**421,445**	**36.2%**	**8.5%**	**1,144,161**	**1,022,791**	**-10.6%**

** The informed amounts related to order intake and order backlog do not include parts and services.*

In 3Q26, the ROMI Machines Unit recorded a 15.0% decrease in order intake compared to the same period of 2025, reflecting the continued cautious stance regarding investment decisions in the industrial sector. In this context, the Company maintains its efforts focused on identifying new business opportunities, strengthening its commercial operations and developing technological solutions aligned with its customers' needs.

As previously mentioned, the new product generations, with important technological evolutions in mechatronics, thermal compensation and connectivity, also allowed the Company to seek competitive alternatives to enable new business for customers, such as machine rental. In 3Q26, 34 new machines were rented, or 38 new contracts (59 machines in 3Q25 or 65 new contracts), totaling approximately R$17.4 million (R$23.2 million in 3Q25).

The German subsidiary B+W recorded R$252.1 million in new orders in 3Q26, representing an increase of 63.8% compared to the same period of 2025. This performance was highlighted by the signing of a significant contract with a global corporation, valued at approximately R$200 million, for the supply of high-precision industrial machines, with deliveries scheduled between 2027, 2028 and 2029.

The Castings and Machining Unit recorded a 63.6% decrease in order intake in 3Q26 compared to the same period of 2025, reflecting the continued slowdown in the commercial automotive and agricultural segments.

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Order Backlog

Order Backlog (R$ 000) Gross Values, sales taxes included	3Q25	2Q26	3Q26	Chg. 3Q26/2Q26	Chg. 3Q26/3Q25
ROMI Machines	328,655	268,530	237,014	-11.7%	-27.9%
Burkhardt+Weber Machines	512,629	486,869	725,352	49.0%	41.5%
Rough and Machined Cast Iron Parts	53,970	46,581	30,330	-34.9%	-43.8%
Total *	**895,254**	**801,980**	**992,696**	**23.8%**	**10.9%**

** The informed amounts related to order intake and order backlog do not include parts and services.*

In 3Q26, the order backlog increased by 10.9% compared to the same period of 2025. The increase was driven by the growth in the order backlog of the Burkhardt+Weber Machines Unit, which continued to demonstrate its strong capability in developing advanced technological solutions characterized by a high level of complexity and customization.

Net Operating Revenue by Business Unit

The Company's net operating revenue in 3Q26 totaled R$257.1 million, representing a decrease of 26.4% compared to 3Q25. This performance reflects lower revenues across all three Business Units, with the greatest impact from the B+W Machines Unit, followed by the Castings and Machining Unit and the ROMI Machines Unit.

Net Operating Revenue (R$ 000)	3Q25	2Q26	3Q26	Chg. 3Q26/2Q26	Chg. 3Q26/3Q25	9M25	9M26	Chg. 26/25
ROMI Machines	197,815	207,992	183,003	-12.0%	-7.5%	562,633	512,098	-9.0%
Burkhardt+Weber Machines	99,549	88,696	39,614	-55.3%	-60.2%	230,895	193,228	-16.3%
Rough and Machined Cast Iron Parts	51,919	38,089	34,451	-9.6%	-33.6%	144,945	107,490	-25.8%
Total	**349,283**	**334,777**	**257,068**	**-23.2%**	**-26.4%**	**938,473**	**812,816**	**-13.4%**

ROMI MACHINES

The net operating revenue of this Business Unit reached R$183.0 million in 3Q26, representing a decrease of 7.5% compared to the same period of 2025. This performance mainly reflects the postponement of machine deliveries and the corresponding revenue recognition to subsequent periods, as well as the effects of exchange rate fluctuations, particularly the appreciation of the Brazilian Real against the US Dollar and the Euro.

It is important to highlight that revenue from the machine rental business has become increasingly relevant to this Unit's total revenue. Unlike traditional sales, revenue from rentals is recognized monthly throughout the term of the contracts, contributing gradually and on a recurring basis to the Company's results.

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BURKHARDT+WEBER MACHINES

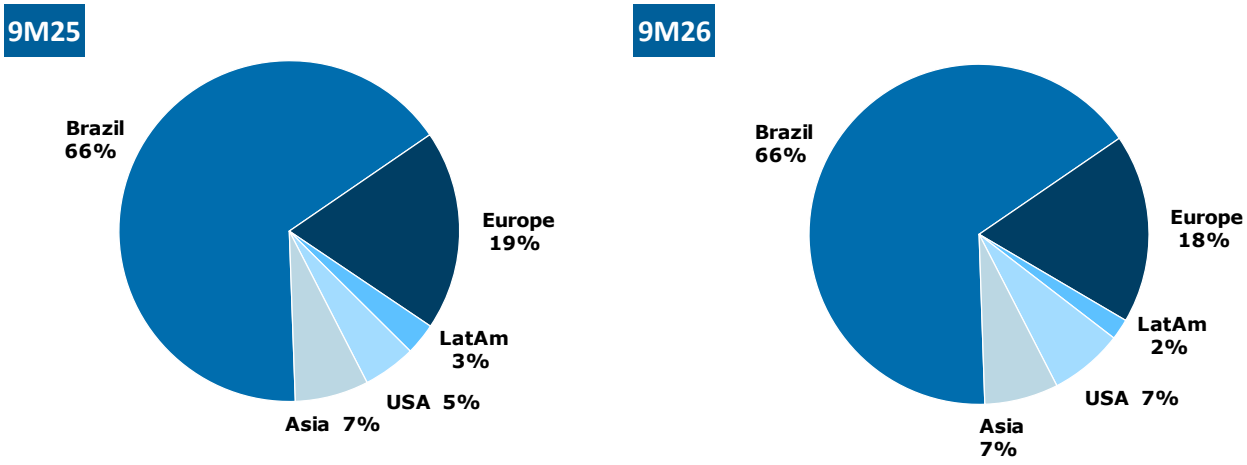
The German subsidiary B+W recorded net operating revenue of R$39.6 million in the third quarter of 2026, representing a decrease of 60.2% compared to the same period of the previous year. This performance reflects the characteristics of the projects developed by this Business Unit, which involve a high degree of complexity and customization, resulting in revenue recognition in accordance with their respective execution and delivery schedules, with a greater concentration of revenue expected in the fourth quarter of 2026.

ROUGH AND MACHINED CAST IRON PARTS

The net operating revenue of this Business Unit totaled R$34.5 million in 3Q26, representing a decrease of 33.6% compared to 3Q25. This performance reflects the continued moderate demand environment, particularly in the commercial automotive, wind energy and agricultural machinery segments, which continue to influence the business volume of this Unit.

Net Operating Revenue per Geographical Region

The domestic market accounted for 66% of ROMI's consolidated revenue in 9M26 (66% in 9M25). Considering the revenue obtained in the external market, which considers sales made by ROMI's subsidiaries abroad (Germany, China, Spain, the United States, France, Italy, Mexico and the United Kingdom) and direct sales to other markets, the distribution of ROMI's consolidated revenue by geographical region was as follows:



The following shows the foreign market revenue, in Reais (R$) and in US dollars (US$):

Foreign Sales	QUARTER					Accumulated		
	3Q25	2Q26	3Q26	Chg. 3Q26/2Q26	Chg. 3Q26/3Q25	9M25	9M26	Chg. 26/25
Net Sales (R$ million)	129.7	117.7	66.5	-43.5%	-48.7%	324.0	269.4	-16.9%
Net Sales (US$ million)	23.8	23.3	12.9	-44.6%	-45.8%	57.6	52.4	-9.0%

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Gross and Operating Margins

The gross margin in 3Q26 reached 26.1%, representing a slight decrease of 0.4 percentage points compared to 3Q25, remaining relatively stable despite the lower revenue volume during the quarter. In turn, the adjusted operating margin (adjusted EBIT) was negative at 3.5%, representing a decrease of 9.4 percentage points compared to 3Q25, mainly reflecting the operating performance of the B+W Machines and Castings and Machining Business Units.

	Quarter					Accumulated		
Gross Margin	**3Q25**	**2Q26**	**3Q26**	**Chg. 3Q26/2Q26**	**Chg. 3Q26/3Q25**	**9M25**	**9M26**	**Chg. pp 2026/2025**
ROMI Machines	36.1%	36.8%	36.9%	0.1	0.8	41.1%	36.9%	(4.2)
Burkhardt+Weber Machines	23.4%	16.2%	15.7%	(0.5)	(7.7)	15.8%	21.5%	5.7
Rough and Machined Cast Iron Parts	-4.1%	-31.9%	-19.1%	12.8	(15.0)	-14.8%	-27.1%	(12.3)
Total	**26.5%**	**23.5%**	**26.1%**	**2.6**	**(0.4)**	**26.2%**	**24.8%**	**(1.4)**

	Quarter					Accumulated		
EBIT Margin - Adjusted (*)	**3Q25**	**2Q26**	**3Q26**	**Chg. 3Q26/2Q26**	**Chg. 3Q26/3Q25**	**9M25**	**9M26**	**Chg. pp 2026/2025**
ROMI Machines	13.5%	12.3%	7.5%	(4.8)	(6.0)	16.4%	8.6%	(7.8)
Burkhardt+Weber Machines	4.8%	1.3%	-20.1%	(21.4)	(24.8)	-4.8%	-1.8%	3.0
Rough and Machined Cast Iron Parts	-21.4%	-52.9%	-43.0%	9.9	(21.6)	-33.4%	-49.1%	(15.7)
Total	**5.8%**	**2.0%**	**-3.5%**	**(5.5)**	**(9.4)**	**3.5%**	**-1.5%**	**(5.0)**

(*) 3Q25, 2Q26 and 3Q26: EBIT and EBITDA were adjusted by the amounts of R$77, (R$15) and (R$18,617), respectively; and net income by the amounts of R$74, (R$15) and (R$35,743), respectively, related to the recognition of the present value adjustment (PVA), as well as the impacts of the Vila Romi Residence and Adara projects and the social security proceeding.

(*) 9M25 and 9M26: EBIT and EBITDA were adjusted by the amounts of (R$971) and (R$18,617), respectively; and net income by the amounts of (R$949) and (R$35,743), respectively, related to the recognition of the present value adjustment (PVA), as well as the impacts of the Vila Romi Residence and Adara projects and the social security proceeding.

ROMI MACHINES

The gross margin of this Business Unit reached 36.9% in 3Q26, representing an increase of 0.8 percentage points compared to the same quarter of 2025, influenced by the revenue mix during the period. Despite the challenging macroeconomic environment and lower revenue volume, the Unit maintained a consistent gross margin. However, due to the lower revenue volume, the adjusted EBIT margin decreased by 6.0 percentage points compared to 3Q25.

BURKHARDT+WEBER MACHINES

The gross margin of this Business Unit reached 21.5% in the first nine months of 2026, representing an increase of 5.7 percentage points compared to the same period of 2025. The adjusted operating margin also improved, from -4.8% in 9M25 to -1.8% in 9M26, representing an increase of 3.0 percentage points.

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ROUGH AND MACHINED CAST IRON PARTS

The gross margin of this Business Unit decreased by 15.0 percentage points compared to 3Q25. The adjusted operating margin (adjusted EBIT) decreased by 21.6 percentage points over the same period. This performance mainly reflects the lower production volume, which impacted fixed cost absorption and the Unit's profitability. Despite this scenario, margins showed a favorable evolution throughout 2026, particularly in 3Q26, with improvements of 12.8 percentage points in gross margin and 9.9 percentage points in adjusted operating margin compared to the previous quarter.

EBITDA and EBITDA Margin

In 3Q26, operating cash generation, measured by adjusted EBITDA, reached R$10.2 million, representing an adjusted EBITDA margin of 4.0% in the quarter, as shown in the table below:

Reconciliation of Net Income to EBITDA	Quarter					Accumulated		
(R$ 000)	3Q25	2Q26	3Q26	Chg. 3Q26/2Q26	Chg. 3Q26/3Q25	9M25	9M26	Chg. 2026/2025
Net Income	**27,356**	**13,925**	**42,698**	206.6%	56.1%	**53,818**	**58,988**	9.6%
Income tax and social contributions	4,955	845	(5,883)	-796.2%	-218.7%	(4)	(4,280)	106900.0%
Net Financial Income	(12,023)	(8,159)	(27,311)	-234.7%	-127.2%	(20,897)	(48,437)	131.8%
Depreciation and amortization	17,646	20,221	19,315	-4.5%	9.5%	51,774	56,728	9.6%
EBITDA	**37,934**	**26,832**	**28,819**	7.4%	-24.0%	**84,691**	**62,999**	-25.6%
EBITDA Margin	10.9%	8.0%	11.2%			26.6%	7.8%	(18.8)
EBITDA - Adjusted (*)	**38,011**	**26,817**	**10,202**	-62.0%	-73.2%	**83,720**	**44,380**	-47.0%
EBITDA Margin - Adjusted (*)	10.9%	8.0%	4.0%			26.2%	5.5%	(20.7)
Total Net Operating Revenue	**349,283**	**334,777**	**257,068**	**-23.2%**	**-26.4%**	**938,473**	**812,816**	**-13.4%**

(*) 3Q25, 2Q26 and 3Q26: EBIT and EBITDA were adjusted by the amounts of R$77, (R$15) and (R$18,617), respectively; and net income by the amounts of R$74, (R$15) and (R$35,743), respectively, related to the recognition of the present value adjustment (PVA), as well as the impacts of the Vila Romi Residence and Adara projects and the social security proceeding.

(*) 9M25 and 9M26: EBIT and EBITDA were adjusted by the amounts of (R$971) and (R$18,617), respectively; and net income by the amounts of (R$949) and (R$35,743), respectively, related to the recognition of the present value adjustment (PVA), as well as the impacts of the Vila Romi Residence and Adara projects and the social security proceeding.

Adjusted Profit for the Period (*)

Adjusted net income in 3Q26 was R$7.0 million.

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Recognition of Tax Credits – Social Security Proceeding

In August 2009, the Company filed two writs of mandamus seeking recognition of the non-incidence of employer social security contributions on certain payroll-related amounts, including the first 15 days of leave due to illness or accident, maternity leave pay, among others, as well as the recovery of amounts unduly paid.

Following partially favorable decisions and the judgment of appeals, the Federal Regional Court of the 3rd Region recognized the Company's right to the non-incidence of social security contributions on the aforementioned amounts, subject to the limitations subsequently established by the Federal Supreme Court regarding the constitutional vacation bonus. Under Theme 985, the Federal Supreme Court (STF) ruled that social security contributions are levied on this amount, with a modulation of effects preserving payments made up to September 14, 2020, by taxpayers who were already challenging the matter in court.

The decisions became final and unappealable at the end of August 2026. Following the definitive conclusion of the proceedings, Management, together with its legal and tax advisors, concluded, in accordance with CPC 25 – Provisions, Contingent Liabilities and Contingent Assets, that the realization of the tax credits had become virtually certain.

Accordingly, the Company recognized tax credits totaling R$46,752 in the period ended September 30, 2026.

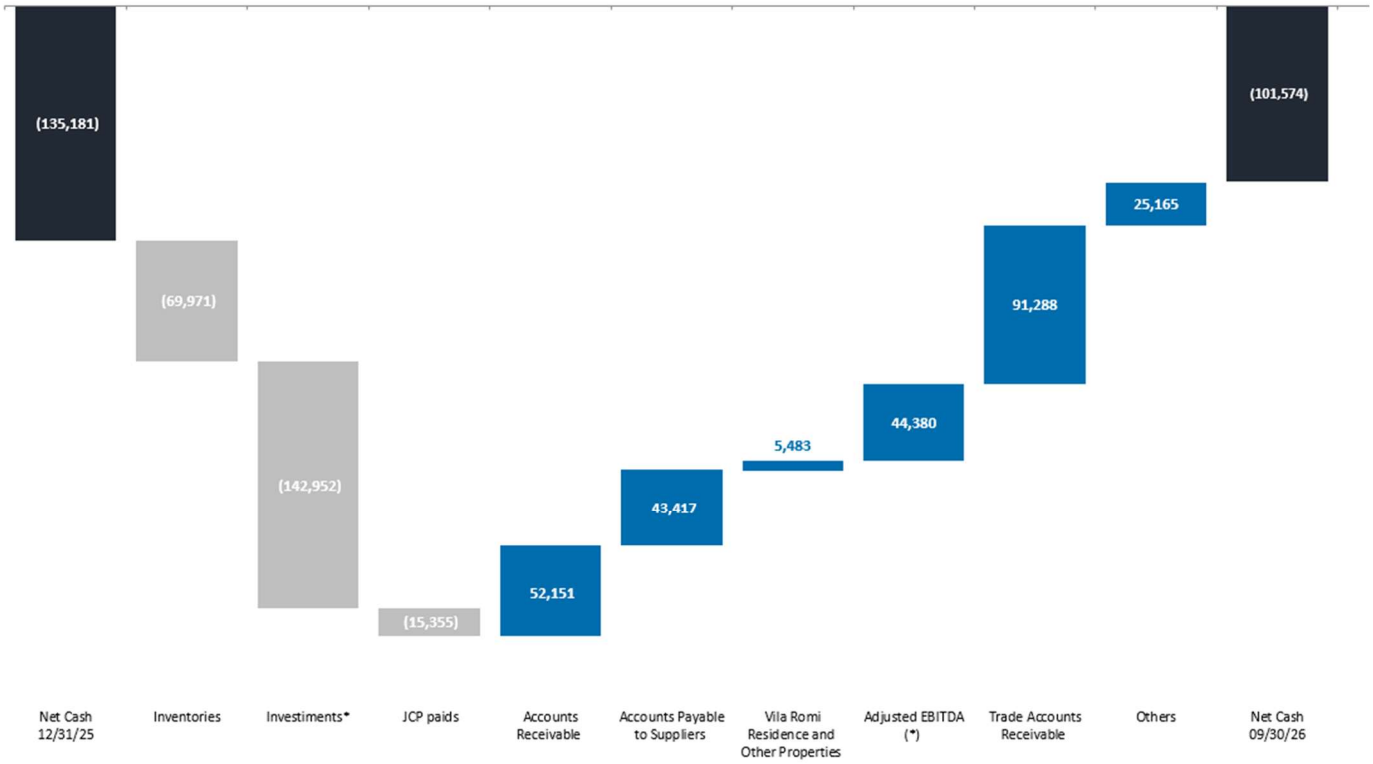
The recognition of these credits had the following impacts on the income statement for the third quarter of 2026: (i) financial income: R$23,062; (ii) other operating income: R$18,582; and (iii) current income tax and social contribution on net income: R$5,935, resulting in a net income impact of R$35,709.

The tax credits will be submitted for approval by the Brazilian Federal Revenue Service (Receita Federal do Brasil) for subsequent offset against taxes payable by the Company, in accordance with applicable administrative procedures.

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Evolution of Net Cash (Debt) Position

The main changes in net cash position during 9M26, in thousands of reais, are described below:



*The balances recognized under "Investments" are net of the impacts recognized in accordance with CPC 06 (R2) - Leases, equivalent to international standard IFRS 16 - Leases.

The evolution of the net cash position in the first nine months of 2026 showed the following variations:

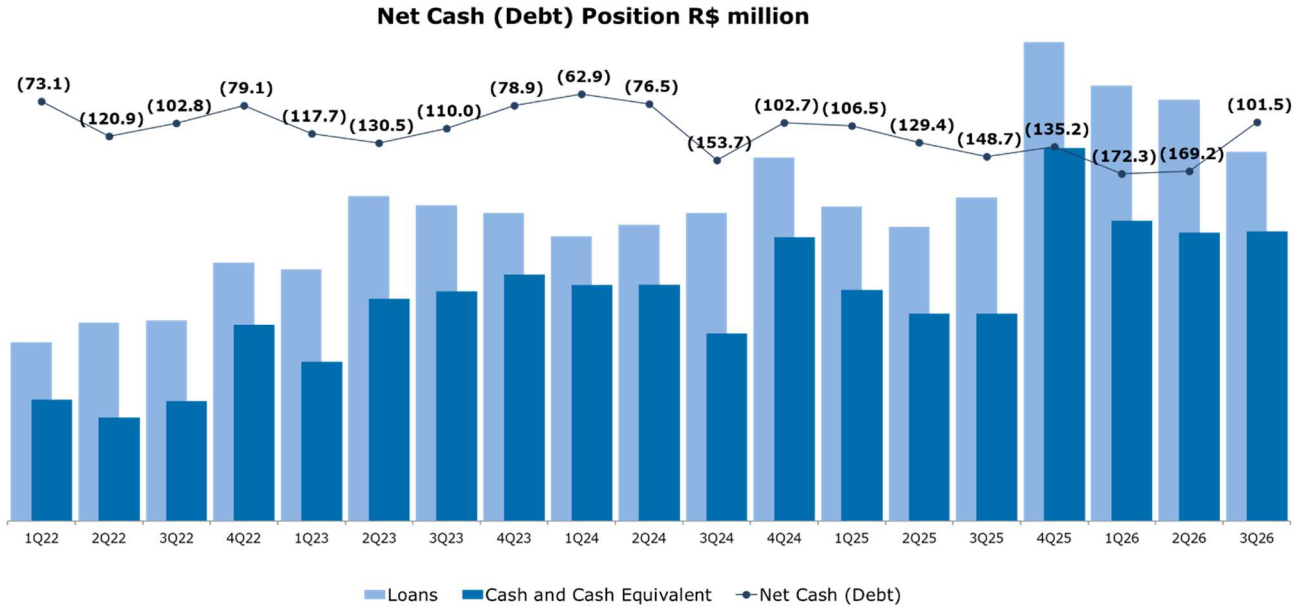
a) Investments aimed at maintaining and improving the productivity, flexibility and competitiveness of the Company's industrial facilities and, mainly, related to the machine rental business;
b) Cash consumption related to inventories reflects the current order backlog, especially at the German subsidiary B+W;
c) Customer advances amounting to R$91.3 million, mainly from the German subsidiary B+W, as described in the Order Intake section.

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Financial Position

The Company's borrowings are used mainly for investments in the modernization of its manufacturing facilities, research and development of new products, and financing of exports and imports. On September 30, 2026, the amount of financing in local currency was R$354.1 million, and in foreign currency R$117.1 million, totaling R$471.2 million, of which R$158.9 million maturing in up to 12 months.

Short-term investments are made with prime institutions with low credit risk and their yield is mainly linked to the Interbank Certificate of Deposit (CDI). The consolidated net cash position as at September 30, 2026 was negative by R$101.5 million.



On September 30, 2026, the Company recorded R$369.7 million as cash and cash equivalents and short-term investments.

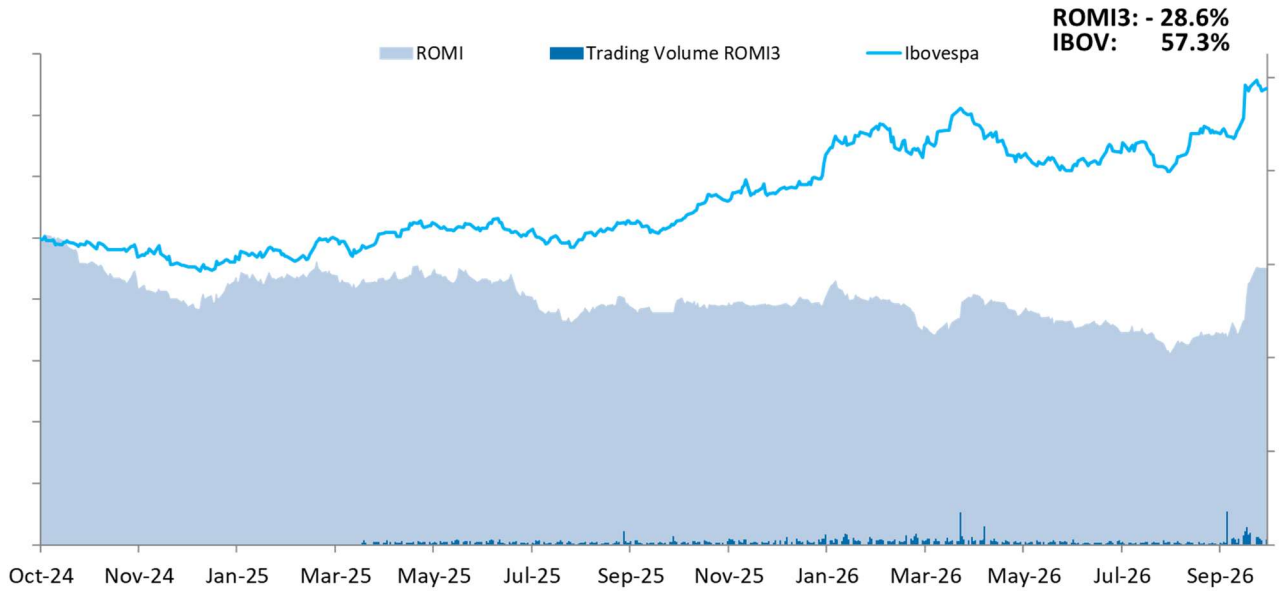
The balances recorded under "Finame Manufacturer Financing" are not used in the calculation of the Company's net debt. On September 30, 2026, the Company did not have any derivative transactions.

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Capital Markets

Share Performance ROMI3 x Ibovespa

Period: October 21, 2024 to October 19, 2026



Note: *The performance of ROMI3 shares shown in the graph considers the retroactive calculation of the impact of bonuses that occurred in March 2023 and March 2024 to reflect the new number of shares outstanding after these events.*

On October 19, 2026, the Company's common shares (ROMI3), quoted at R$7.53, recorded a depreciation of 28.6% since October 21, 2024, and a depreciation of 6.1% since December 30, 2025. The Ibovespa index recorded an appreciation of 57.3% and 27.3%, respectively, over the same periods.

The Company's market value on October 19, 2026, was R$701.6 million. The average daily trading volume during 3Q26 was R$1.6 million.

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Consolidated Balance Sheet

IFRS (R$ 000)

ASSETS	09/30/25	12/31/25	06/30/26	09/30/26
CURRENT	**1,537,432**	**1,715,048**	**1,617,693**	**1,686,730**
Cash and Cash equivalents	204,420	376,534	340,523	348,583
Financial investments	59,793	99,567	27,762	21,078
Trade accounts receivable	200,934	210,389	178,249	144,993
Trade accounts receivable - PRODZ financing	62,842	67,129	72,576	66,849
Onlending of Finame manufacturer financing	170,977	174,778	172,316	175,125
Inventories	739,316	696,508	717,032	766,479
Inventories of rental machines intended for sale	30,900	42,942	53,380	57,511
Recoverable taxes	36,756	21,821	26,709	75,444
Other receivables	31,494	25,380	29,146	30,668
NON CURRENT	**435,305**	**437,753**	**453,296**	**482,518**
Trade accounts receivable	19,455	31,674	27,860	32,043
Trade accounts receivable - PRODZ financing	24,530	36,383	39,800	49,539
Onlending of Finame manufacturer financing	254,768	259,277	269,644	282,393
Recoverable taxes	70,395	50,467	52,397	44,828
Deferred income and social contribution taxes	31,397	25,852	27,325	34,835
Judicial Deposits	19,241	19,549	20,816	21,815
Other receivables	15,519	14,551	15,454	17,065
INVESTMENTS				
Property, Plant and Equipment	544,222	546,493	546,954	560,769
Investment Properties	14,283	13,854	13,854	13,854
Intangible assets	45,070	45,913	41,058	40,097
	1,038,880	**1,044,013**	**1,055,162**	**1,097,238**
TOTAL ASSETS	**2,576,312**	**2,759,061**	**2,672,855**	**2,783,968**

LIABILITIES AND SHAREHOLDER'S EQUITY	09/30/25	12/31/25	06/30/26	09/30/26
CURRENT	**742,568**	**730,114**	**740,045**	**887,577**
Loans and financing	95,793	129,809	157,598	158,912
Finame manufacturer financing	156,567	156,283	150,842	149,684
Trade accounts payable	113,832	73,925	111,053	117,342
Payroll and related taxes	50,418	39,349	40,981	46,377
Taxes payable	13,592	16,098	16,388	12,243
Advances from customers	227,729	224,972	195,394	316,260
Profit sharing payable	2,650	4,610	782	1,120
Dividends and interest on capital	28,955	28,930	19,175	40,928
Provision for contingent liabilities	7,347	9,657	9,625	9,336
Other payables	45,685	46,481	38,207	35,375
NON CURRENT	**602,932**	**780,068**	**681,901**	**628,846**
Loans and financing	317,070	481,473	379,926	312,323
Finame manufacturer financing	241,289	253,901	261,168	276,150
Deferred income and social contribution taxes	36,780	38,731	34,994	34,565
Reserve for contingencies	3,683	498	380	373
Other payables	4,110	5,465	5,433	5,435
TOTAL LIABILITIES	**1,345,500**	**1,510,182**	**1,421,946**	**1,516,423**
SHAREHOLDER'S EQUITY	**1,229,154**	**1,246,630**	**1,248,996**	**1,265,810**
Capital	988,470	988,470	988,470	988,470
Profit reserves	153,863	168,589	179,231	195,820
Equity valuation adjustments	86,821	89,571	81,295	81,520
NON CONTROLLING INTERESTS	**1,658**	**2,249**	**1,913**	**1,735**
TOTAL SHAREHOLDERS' EQUITY	**1,230,812**	**1,248,879**	**1,250,909**	**1,267,545**
TOTAL LIABILITIES AND SHAREHOLDERS' EQUITY	**2,576,312**	**2,759,061**	**2,672,855**	**2,783,968**

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Consolidated Income Statement

Consolidated Income Statement IFRS (R$ 000)	3Q25	2Q26	3Q26	Chg. 3Q26/2Q26	Chg. 3Q26/3Q25	9M25	9M26	Chg. 2026/2025
Net Operating Revenue	**349,283**	**334,777**	**257,068**	**-23.2%**	**-26.4%**	**938,473**	**812,816**	**-13.4%**
Cost of Goods Sold	(256,633)	(255,973)	(189,875)	-25.8%	-26.0%	(692,521)	(611,411)	-11.7%
Gross Profit	**92,650**	**78,804**	**67,193**	**-14.7%**	**-27.5%**	**245,952**	**201,405**	**-18.1%**
Gross Margin %	***26.5%***	***23.5%***	***26.1%***			***26.2%***	***24.8%***	
Operating Expenses	**(72,362)**	**(72,193)**	**(57,689)**	**-20.1%**	**-20.3%**	**(213,035)**	**(195,134)**	**-8.4%**
Selling expenses	(36,183)	(33,603)	(36,107)	7.5%	-0.2%	(99,049)	(98,111)	-0.9%
Research and development expenses	(8,017)	(8,697)	(8,950)	2.9%	11.6%	(24,540)	(25,517)	4.0%
General and administrative expenses	(26,004)	(25,956)	(28,863)	11.2%	11.0%	(82,080)	(82,729)	0.8%
Management profit sharing and compensation	(4,455)	(3,661)	(3,234)	-11.7%	-27.4%	(11,828)	(9,658)	-18.3%
Other operating income, net	2,297	(276)	19,465	-7152.5%	747.4%	4,462	20,881	368.0%
Operating Income (loss) before Financial Results	**20,288**	**6,611**	**9,504**	**43.8%**	**-53.2%**	**32,917**	**6,271**	**-80.9%**
Operating Margin %	***5.8%***	***2.0%***	***3.7%***			***3.5%***		
Operating Income (loss) before Financial Results - Adjusted (*)	**20,365**	**6,596**	**(9,113)**	**-238.2%**	**-144.7%**	**31,946**	**(12,346)**	**-138.6%**
Operating Margin % - Adjusted (*)	***5.8%***	***2.0%***	***-3.5%***			***3.4%***	***-1.5%***	
Financial Results, Net	**12,023**	**8,159**	**27,311**	**234.7%**	**127.2%**	**20,897**	**48,437**	**131.8%**
Financial income	17,825	13,508	35,670	164.1%	100.1%	36,846	64,382	74.7%
Financial expenses	(6,328)	(8,300)	(7,394)	-10.9%	16.8%	(19,315)	(23,245)	20.3%
Exchange gain (loss), net	526	2,951	(965)	-132.7%	-283.5%	3,366	7,300	116.9%
Income before income tax and social contribution	**32,311**	**14,770**	**36,815**	**149.3%**	**13.9%**	**53,814**	**54,708**	**1.7%**
Income before income tax and social contribution Adjusted (*)	**32,388**	**14,755**	**(4,865)**	**-133.0%**	**-115.0%**	**52,843**	**13,028**	**-75.3%**
Income tax and social contribution	(4,955)	(845)	5,883	796.2%	218.7%	4	4,280	106900.0%
Net Income	**27,356**	**13,925**	**42,698**	**206.6%**	**56.1%**	**53,818**	**58,988**	**9.6%**
Net Margin %	***7.8%***	***4.2%***	***16.6%***			***5.7%***	***7.3%***	
Net income - Adjusted (*)	**27,434**	**13,910**	**6,955**	**-50.0%**	**-74.6%**	**52,873**	**23,244**	**-56.0%**
Net Margin % - Adjusted (*)	***7.9%***	***4.2%***	***2.7%***			***5.6%***	***2.9%***	
Net profit concerning:								
Controlling interests	27,311	13,899	42,677	207.1%	56.3%	53,616	58,907	9.9%
Non controlling interests	45	26	21	-19.2%	-53.3%	202	81	-59.9%
EBITDA	**37,934**	**26,832**	**28,819**	**7.4%**	**-24.0%**	**84,691**	**62,999**	**-25.6%**
Profit for the period	27,356	13,925	42,698	206.6%	56.1%	53,818	58,988	9.6%
Income tax and social contribution	4,955	845	(5,883)	-796.2%	-218.7%	(4)	(4,280)	106900.0%
Financial result, net	(12,023)	(8,159)	(27,311)	234.7%	-127.2%	(20,897)	(48,437)	131.8%
Depreciation and amortization	17,646	20,221	19,315	-4.5%	9.5%	51,774	56,728	9.6%
EBITDA Margin %	***10.9%***	***8.0%***	***11.2%***			***9.0%***	***7.8%***	
EBITDA - Adjusted (*)	**38,011**	**26,817**	**10,202**	**-62.0%**	**-73.2%**	**83,720**	**44,380**	**-47.0%**
EBITDA Margin % - Adjusted (*)	***10.9%***	***8.0%***	***4.0%***			***8.9%***	***5.5%***	
Nº of shares in capital stock (th)	93,171	93,171	93,171			93,171	93,171	
Profit per share - R$	0.29	0.15	0.46			0.58	0.63	

(*) 3Q25, 2Q26 and 3Q26: EBIT and EBITDA were adjusted by the amounts of R$77, (R$15) and (R$18,617), respectively; and net income by the amounts of R$74, (R$15) and (R$35,743), respectively, related to the recognition of the present value adjustment (PVA), as well as the impacts of the Vila Romi Residence and Adara projects and the social security proceeding.

(*) 9M25 and 9M26: EBIT and EBITDA were adjusted by the amounts of (R$971) and (R$18,617), respectively; and net income by the amounts of (R$949) and (R$35,743), respectively, related to the recognition of the present value adjustment (PVA), as well as the impacts of the Vila Romi Residence and Adara projects and the social security proceeding.

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Consolidated Cash Flow Statement

IFRS (R$ 000)

	3Q25	2Q26	3Q26	9M25	9M26
Cash from operating activities					
Net Income before taxation	**32,311**	**14,770**	**36,815**	**53,814**	**54,708**
Financial expenses and exchange gain	(10,149)	(1,269)	12,645	(64,983)	1,526
Depreciation and amortization	17,287	20,221	19,315	51,415	56,728
Gain from Legal Proceedings	-	-	(46,751)	-	(46,751)
Allowance for doubtful accounts and other receivables	10,830	10,485	1,484	(2,211)	3,578
Proceeds from sale of fixed assets and intangibles	15,041	21,500	(46,344)	39,561	(1,536)
Provision for inventory realization	114	1,940	1,825	2,931	2,983
Reserve for contingencies	2,355	(580)	(2,038)	2,617	(2,699)
Trade accounts receivable	(36,412)	(26,019)	31,681	(6,191)	40,439
Related Parties	-	-	-	-	-
Onlending of Finame manufacturer financing	(4,095)	(39,558)	(16,349)	407	(23,661)
Inventories	(8,257)	4,398	4,366	(34,616)	(27,754)
Recoverable taxes, net	1,226	2,812	5,829	(23,876)	430
Judicial deposits	-	-	-	-	-
Other receivables	7,200	1,910	(5,236)	(11,640)	(6,767)
Trade accounts payable	12,039	18,189	4,826	11,605	44,337
Payroll and related taxes	5,916	5,235	5,396	12,322	7,028
Taxes payable	(8,909)	4,607	(10,049)	(3,656)	(17,688)
Advances from customers	(14,277)	(5,869)	120,866	40,472	91,288
Other payables	4,605	(1,881)	(688)	4,295	(10,683)
Cash provided by operating activities	**26,825**	**30,891**	**117,593**	**72,266**	**165,506**
Income tax and social contribution paid	(1,467)	(654)	(719)	(2,624)	(1,966)
Net Cash provided by operating activities	**25,358**	**30,237**	**116,874**	**69,642**	**163,540**
Financial Investments	(8,560)	10,478	6,684	39,683	78,489
Purchase of fixed assets	**(49,048)**	**(42,172)**	**(40,782)**	**(142,462)**	**(128,853)**
Sales of fixed assets	3,629	(1)	1,703	4,797	3,640
Purchase of intangible assets	**-**	**126**	**(57)**	-	(610)
Net cash Used in Investing Activities	**(53,979)**	**(31,569)**	**(32,452)**	**(97,982)**	**(47,334)**
Interest on capital paid	(2,440)	(14,213)	(211)	(39,992)	(15,006)
New loans and financing	54,738	4,039	1,703	92,575	5,742
Payments of loans and financing	(4,609)	(14,581)	(80,686)	(69,497)	(127,491)
Interests paid (including Finame manufacturer financing)	(30,145)	(9,896)	(10,146)	(42,557)	(20,374)
New loans in Finame manufacturer	59,817	73,440	63,714	158,227	157,835
Payment of Finame manufacturer financing	(44,034)	(42,362)	(45,577)	(131,026)	(129,314)
Net Cash provided by (used in) Financing Activities	**33,327**	**(3,573)**	**(71,203)**	**(32,270)**	**(141,257)**
Increase (decrease) in cash and cash equivalents	**4,706**	**(4,905)**	**13,219**	**(60,610)**	**(25,051)**
Exchange variation changes on cash and cash equivalents abroad	4,474	211	(5,159)	2,810	(2,900)
Cash and cash equivalents - beginning of period	**195,241**	**345,218**	**340,523**	**262,220**	**376,534**
Cash and cash equivalents - end of period	**204,420**	**340,523**	**348,583**	**204,420**	**348,583**

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Attachment I – Income Statement by Business Unit

Income Statement by Business Units - 3Q26

R$ 000	ROMI Machines	Burkhardt + Weber Machines	Rough and Machined Cast Iron Parts	Total
Net Operating Revenue	**183,003**	**39,614**	**34,451**	**257,068**
Cost of Sales and Services	(91,487)	(33,387)	(65,000)	(189,875)
Business Units Transfers	413	-	24,374	24,787
Business Units Transfers	(24,374)	-	(413)	(24,787)
Gross Profit	**67,554**	**6,227**	**(6,587)**	**67,193**
Gross Margin %	***36.9%***	***15.7%***	***-19.1%***	***26.1%***
Operating Expenses	**(53,892)**	**(14,177)**	**(8,237)**	**(76,306)**
Selling	(29,889)	(4,998)	(1,220)	(36,107)
General and Administrative	(15,301)	(9,179)	(4,383)	(28,863)
Research and Development	(7,242)	-	(1,708)	(8,950)
Management profit sharing	(2,308)	-	(926)	(3,234)
Other operating revenue	848	-	-	848
Operating loss before Financial Results - Adjusted (*)	**13,661**	**(7,951)**	**(14,824)**	**(9,113)**
Operating Margin % - Adjusted (*)	***7.5%***	***-20.1%***	***-43.0%***	***-3.5%***
Depreciation and amortization	12,666	1,876	4,774	19,315
EBITDA - Adjusted (*)	**26,327**	**(6,075)**	**(10,050)**	**10,202**
EBITDA Margin % - Adjusted (*)	***14.4%***	***-15.3%***	***-29.2%***	***4.0%***

Income Statement by Business Units - 3Q25

R$ 000	ROMI Machines	Burkhardt + Weber Machines	Rough and Machined Cast Iron Parts	Total
Net Operating Revenue	**197,815**	**99,549**	**51,919**	**349,283**
Cost of Sales and Services	(106,872)	(76,247)	(73,514)	(256,633)
Business Units Transfers	945	-	20,428	21,374
Business Units Transfers	(20,428)	-	(945)	(21,374)
Gross Profit	**71,460**	**23,302**	**(2,112)**	**92,650**
Gross Margin %	***36.1%***	***23.4%***	***-4.1%***	***26.5%***
Operating Expenses	**(44,711)**	**(18,551)**	**(9,023)**	**(72,285)**
Selling	(24,822)	(9,523)	(1,838)	(36,183)
General and Administrative	(12,627)	(9,028)	(4,349)	(26,004)
Research and Development	(6,658)	-	(1,359)	(8,017)
Management profit sharing	(2,978)	-	(1,477)	(4,455)
Other operating revenue	2,374	-	-	2,374
Operating loss before Financial Results - Adjusted (*)	**26,749**	**4,751**	**(11,135)**	**20,365**
Operating Margin % - Ajusted (*)	***13.5%***	***4.8%***	***-21.4%***	***5.8%***
Depreciation and amortization	11,741	1,741	4,164	17,646
EBITDA - Adjusted (*)	**38,490**	**6,492**	**(6,971)**	**38,011**
EBITDA Margin % - Adjusted (*)	***19.5%***	***6.5%***	***-13.4%***	***10.9%***

(*) 3Q25, 2Q26 and 3Q26: EBIT and EBITDA were adjusted by the amounts of R$77, (R$15) and (R$18,617), respectively; and net income by the amounts of R$74, (R$15) and (R$35,743), respectively, related to the recognition of the present value adjustment (PVA), as well as the impacts of the Vila Romi Residence and Adara projects and the social security proceeding.

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Income Statement by Business Units - 9M26

R$ 000	ROMI Machines	Burkhardt + Weber	Raw and Machined Cast Iron Parts	Total
Net Operating Revenue	**512,098**	**193,228**	**107,490**	**812,816**
Cost of Sales and Services	(272,435)	(151,664)	(187,312)	(611,411)
Business Units Transfers	2,138	-	52,829	54,968
Business Units Transfers	(52,829)	-	(2,138)	(54,968)
Gross Profit	**188,973**	**41,564**	**(29,131)**	**201,405**
Gross Margin %	***36.9%***	***21.5%***	***-27.1%***	***24.8%***
Operating Expenses	**(144,993)**	**(45,127)**	**(23,632)**	**(213,751)**
Selling	(75,177)	(20,202)	(2,733)	(98,111)
General and Administrative	(44,784)	(24,925)	(13,020)	(82,729)
Research and Development	(20,587)	-	(4,930)	(25,517)
Management profit sharing	(6,709)	-	(2,949)	(9,658)
Adjusted Other Operating Income	2,264	-	-	2,264
Operating loss before Financial Results - Adjusted (*)	**43,980**	**(3,563)**	**(52,763)**	**(12,346)**
Operating Margin % - Ajusted (*)	***8.6%***	***-1.8%***	***-49.1%***	***-1.5%***
Depreciation and amortization	37,552	5,366	13,811	56,728
EBITDA - Adjusted (*)	**81,532**	**1,803**	**(38,953)**	**44,380**
EBITDA Margin % - Adjusted (*)	***15.9%***	***0.9%***	***-36.2%***	***5.5%***

Income Statement by Business Units - 9M25

R$ 000	ROMI Machines	Burkhardt + Weber	Raw and Machined Cast Iron Parts	Total
Net Operating Revenue	**562,633**	**230,895**	**144,945**	**938,473**
Cost of Sales and Services	(279,870)	(194,389)	(218,263)	(692,521)
Business Units Transfers	2,271	-	54,072	56,343
Business Units Transfers	(54,072)	-	(2,271)	(56,343)
Gross Profit	**230,963**	**36,506**	**(21,517)**	**245,952**
Gross Margin %	***41.1%***	***15.8%***	***-14.8%***	***26.2%***
Operating Expenses	**(139,546)**	**(47,519)**	**(26,940)**	**(214,006)**
Selling	(71,400)	(22,526)	(5,123)	(99,049)
General and Administrative	(43,671)	(24,993)	(13,415)	(82,080)
Research and Development	(19,970)	-	(4,570)	(24,540)
Management profit sharing	(7,996)	-	(3,832)	(11,828)
Adjusted Other Operating Income	3,491	-	-	3,491
Operating loss before Financial Results - Adjusted (*)	**91,417**	**(11,013)**	**(48,457)**	**31,947**
Operating Margin % - Ajusted (*)	***16.2%***	***-4.8%***	***-33.4%***	***3.4%***
Depreciation and amortization	34,028	5,289	12,457	51,774
EBITDA - Adjusted (*)	**125,445**	**(5,724)**	**(36,000)**	**83,721**
EBITDA Margin % - Adjusted (*)	***22.3%***	***-2.5%***	***-24.8%***	***8.9%***

(*) 9M25 and 9M26: EBIT and EBITDA were adjusted by the amounts of (R$971) and (R$18,617), respectively; and net income by the amounts of (R$949) and (R$35,743), respectively, related to the recognition of the present value adjustment (PVA), as well as the impacts of the Vila Romi Residence and Adara projects and the social security proceeding.

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Attachment II - Financial Statements of B+W

Burkhardt + Weber Balance Sheet

(€ 000)

ASSETS	09/30/25	12/31/25	06/30/26	09/30/26
CURRENT	**42,060**	**44,330**	**48,068**	**57,936**
Cash and Cash equivalents	2,703	5,330	1,450	9,438
Trade accounts receivable	11,030	11,080	10,402	6,758
Inventories	25,143	24,537	33,176	39,159
Recoverable taxes	717	321	1,069	934
Related Parties	914	1,962	720	212
Other receivables	1,553	1,100	1,251	1,434
NON CURRENT				
Deferred income and social contribution taxes	2,314	1,734	1,573	2,091
Property, plant and equipment	11,190	11,205	11,014	11,550
Intangible assets	7,197	7,077	6,932	6,802
TOTAL ASSETS	**62,760**	**64,346**	**67,587**	**78,379**

LIABILITIES AND SHAREHOLDER'S EQUITY	09/30/25	12/31/25	30/06/26	09/30/26
CURRENT	**39,008**	**42,702**	**46,056**	**58,059**
Loans and financing	354	3,777	3,777	229
Trade accounts payable	2,167	1,651	5,289	2,743
Payroll and related taxes	1,400	916	1,727	1,610
Taxes payable	434	379	841	377
Advances from customers	27,052	28,852	27,355	45,885
Other payables	3,893	3,910	3,444	3,112
Related Parties	3,708	3,217	3,624	4,103
NON CURRENT	**6,943**	**3,336**	**3,124**	**3,086**
Loans and financing	3,708	138	-	-
Deferred income and social contribution taxes	3,235	3,198	3,124	3,086
SHAREHOLDER'S EQUITY	**16,809**	**18,308**	**18,407**	**17,234**
Capital	7,025	7,025	7,025	7,025
Profit (losses) accumulated	9,784	11,283	11,382	10,209
TOTAL LIABILITIES AND SHAREHOLDER'S EQUITY	**62,760**	**64,346**	**67,587**	**78,379**

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Burkhardt + Weber Income Statement

(€ 000)

	3Q25	2Q26	3Q26	9M25	9M26
Net Operating Revenue	**16,136**	**15,114**	**6,702**	**36,660**	**32,371**
Cost of Goods Sold	(12,278)	(12,659)	(5,649)	(30,864)	(25,459)
Gross Profit	**3,858**	**2,455**	**1,054**	**5,796**	**6,911**
Gross Margin %	***23.9%***	***16.2%***	***15.7%***	***15.8%***	***21.4%***
Operating Expenses	**(2,954)**	**(2,264)**	**(2,399)**	**(7,545)**	**(7,534)**
Selling expenses	(1,480)	(1,029)	(846)	(3,576)	(3,365)
General and administrative expenses	(1,474)	(1,235)	(1,553)	(3,968)	(4,170)
Operating Income before Financial Results	**904**	**191**	**(1,345)**	**(1,749)**	**(623)**
Operating Margin %	***5.6%***	***1.3%***	***-20.1%***	***-4.8%***	***-1.9%***
Financial Results, Net	(16)	105	(233)	(472)	15
Net Income before tax and social contributio	**889**	**296**	**(1,578)**	**(2,220)**	**(609)**
Income tax and social contribution	(118)	(61)	555	898	468
Net income	**770**	**235**	**(1,023)**	**(1,322)**	**(140)**
Net Margin %	***4.8%***	***1.6%***	***-15.3%***	***-3.6%***	***-0.4%***
EBITDA	**1,178**	**492**	**(1,028)**	**(1,185)**	**282**
Net income / loss for the period	770	235	(1,023)	(1,322)	(140)
Income tax and social contribution	118	61	(555)	(898)	(468)
Financial income, net	16	(105)	233	472	(15)
Depreciation and amortization	274	301	317	564	905
EBITDA Margin %	***7.3%***	***3.3%***	***-15.3%***	***-3.2%***	***0.9%***

Docusign Envelope ID: 99792D0E-DD17-8869-8151-C8C60CFD2BFD

ROMI S.A.

CNPJ – 56.720.428/0014-88/NIRE 35.300.036.751

PUBLICLY-HELD COMPANY

OFFICERS' REPRESENTATION ON THE FINANCIAL STATEMENTS

We, the officers listed below, declare that the complete set of interim and consolidated financial statements was prepared, reviewed and discussed by us, and that we are not aware of any material matter requiring additional comment beyond those already described in the notes to the interim financial statements.

Santa Bárbara d'Oeste, October 20, 2026

Luiz Cassiano Rando Rosolen – Chief Executive Officer

Fernando Marcos Cassoni – Vice-President

Fabio Barbanti Taiar – Executive Officer

Douglas Pedro de Alcantara – Executive Officer

Mauricio Lanzellotti Lopes – Executive Officer

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ROMI S.A.

CNPJ – 56.720.428/0014-88/NIRE 35.300.036.751

PUBLICLY-HELD COMPANY

OFFICERS' REPRESENTATION ON THE INDEPENDENT AUDITOR'S REPORT

We, the officers listed below, declare that we have reviewed, discussed, and agreed with the Review Report issued by PricewaterhouseCoopers Auditores Independentes Ltda. on the individual and consolidated interim financial statements of ROMI S.A. for the quarter ended September 30, 2026.

Santa Bárbara d'Oeste, October 20, 2026

Luiz Cassiano Rando Rosolen – Chief Executive Officer

Fernando Marcos Cassoni – Vice-President

Fabio Barbanti Taiar – Executive Officer

Douglas Pedro de Alcantara – Executive Officer

Mauricio Lanzellotti Lopes – Executive Officer

Docusign Envelope ID: 99792D0E-DD17-8869-8151-C8C60CFD2BFD

(A free translation of the original in Portuguese)

Romi S.A.

Quarterly Information (ITR) at September 30, 2026 and report on review of quarterly information

Docusign Envelope ID: 99792D0E-DD17-8869-8151-C8C60CFD2BFD

(A free translation of the original in Portuguese)

Report on review of quarterly information

To the Board of Directors and Shareholders
Romi S.A.

Introduction

We have reviewed the accompanying parent company and consolidated interim accounting information of Romi S.A. ("Company"), included in the Quarterly Information Form (ITR) for the quarter ended September 30, 2026, comprising the balance sheet at that date and the statements of income and comprehensive income for the quarter and nine-month periods then ended, and the statements of changes in equity and cash flows for the nine-month period then ended, and explanatory notes.

Management is responsible for the preparation of the parent company and consolidated interim accounting information in accordance with the accounting standard CPC 21 - "Interim Financial Reporting", of the Brazilian Accounting Pronouncements Committee (CPC) and International Accounting Standard (IAS) 34 - "Interim Financial Reporting" issued by the International Accounting Standards Board (IASB), as well as the presentation of this information in accordance with the standards issued by the Brazilian Securities Commission (CVM), applicable to the preparation of the Quarterly Information (ITR). Our responsibility is to express a conclusion on this interim accounting information based on our review.

Scope of review

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

Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the accompanying parent company and consolidated interim accounting information included in the quarterly information referred to above has not been prepared, in all material respects, in accordance with CPC 21 and IAS 34 applicable to the preparation of the Quarterly Information, and presented in accordance with the standards issued by the CVM.

www.pwc.com.br

PricewaterhouseCoopers Auditores Independentes Ltda.
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Romi S.A.

Other matters - Statements of value added

The quarterly information referred to above includes the parent company and consolidated statements of value added for the nine-month period ended September 30, 2026. These statements are the responsibility of the Company's management and are presented as supplementary information under IAS 34. These statements have been subjected to review procedures performed together with the review of the quarterly information for the purpose of concluding whether they are reconciled with the interim accounting information and accounting records, as applicable, and if their form and content are in accordance with the criteria defined in the accounting standard CPC 09 - "Statement of Value Added". Based on our review, nothing has come to our attention that causes us to believe that these statements of value added have not been properly prepared, in all material respects, in accordance with the criteria established in this accounting standard, and consistent with the parent company and consolidated interim accounting information taken as a whole.

Campinas, October 20, 2026

PricewaterhouseCoopers
Auditores Independentes Ltda.
CRC 2SP027613/F-1

DocuSigned by
Diogo Maros de Carvalho
Signed By: Diogo Maros de Carvalho:22021437850
CPF: 22021437850
Signing Time: 04 November 2026 | 15:34 BRT
O: ICP-Brasil, OU: Certificado Digital PF A1
C: BR
Using: AC SyngularID Multipla

Diogo Maros de Carvalho
Contador CRC 1SP248874/O-8

Docusign Envelope ID: 99792D0E-DD17-8869-8151-C8C60CFD2BFD

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Company information / Share capital

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

Number of shares (Unit)	Current quarter 09/30/2026
Paid-in capital	
Common	93,170,747
Preferred	0
Total	93,170,747
Treasury	
Common	0
Preferred	0
Total	0

Docusign Envelope ID: 99792D0E-DD17-8869-8151-C8C60CFD2BFD

Individual financial statements / Balance sheet – Assets

(In thousands of reais)

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

Code of account	Account description	Current quarter 09/30/2026	Prior year 12/31/2025
1	Total assets	2,445,289	2,455,310
1.01	Current assets	1,074,655	1,161,296
1.01.01	Cash and cash equivalents	185,103	220,589
1.01.02	Financial investments	0	99,253
1.01.02.01	Financial investments measured at fair value through profit or loss	0	99,253
1.01.02.01.01	Trading securities	0	99,253
1.01.03	Accounts receivable	297,505	292,887
1.01.03.01	Trade receivables	252,423	268,291
1.01.03.01.01	Trade accounts receivable	77,298	93,513
1.01.03.01.02	Onlending of Finame - manufacturer financing	175,125	174,778
1.01.03.02	Other accounts receivable	45,082	24,596
1.01.04	Inventories	459,664	479,026
1.01.06	Recoverable taxes	61,581	12,300
1.01.06.01	Current taxes recoverable	61,581	12,300
1.01.08	Other current assets	70,802	57,241
1.01.08.03	Other	70,802	57,241
1.01.08.03.01	Rental machines intended for sale	57,511	42,942
1.01.08.03.02	Other credits	13,291	14,299
1.02	Non-current assets	1,370,634	1,294,014
1.02.01	Non-current receivables	516,231	456,319
1.02.01.04	Accounts receivable	287,922	265,054
1.02.01.04.01	Trade accounts receivable	5,529	5,777
1.02.01.04.02	Onlending of Finame - manufacturer financing	282,393	259,277
1.02.01.07	Deferred taxes	23,914	16,252
1.02.01.07.01	Deferred income tax and social contribution	23,914	16,252
1.02.01.09	Receivables from related parties	121,327	90,966
1.02.01.09.02	Receivables from subsidiaries	121,327	90,966
1.02.01.10	Other non-current assets	83,068	84,047
1.02.01.10.03	Taxes recoverable	44,822	50,461
1.02.01.10.04	Judicial deposits	21,815	19,549
1.02.01.10.05	Other credits	16,431	14,037
1.02.02	Investments	369,937	373,113
1.02.02.01	Equity interest	356,437	359,613
1.02.02.01.02	Interest in subsidiaries	356,437	359,613
1.02.02.02	Investment property	13,500	13,500
1.02.03	Property, plant and equipment	484,339	464,443
1.02.03.01	Fixed assets in operation	484,339	464,443
1.02.04	Intangible assets	127	139
1.02.04.01	Intangible assets	127	139
1.02.04.01.01	Concession agreement	127	139

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Individual financial statements / Balance sheet – Liabilities

(In thousands of reais)

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

Code of account	Account description	Current quarter 09/30/2026	Prior year 12/31/2025
2	Total liabilities	2,445,289	2,455,310
2.01	Current liabilities	535,579	426,929
2.01.01	Social and labor obligations	33,514	30,389
2.01.01.01	Social charges	33514	30,389
2.01.02	Suppliers	98826	60,985
2.01.02.01	Domestic suppliers	98826	60,985
2.01.03	Tax liabilities	2,244	5,174
2.01.03.01	Federal tax liabilities	2,244	5,174
2.01.03.01.01	Income tax and social contribution payable	2,244	5,174
2.01.04	Loans and financing	295,058	235,213
2.01.04.01	Loans and financing	295,058	235,213
2.01.04.01.01	In local currency	295,058	235,213
2.01.05	Other liabilities	96,601	87,221
2.01.05.01	Liabilities with related parties	11,971	12,709
2.01.05.01.01	Payables to associates	11,971	12,709
2.01.05.02	Other	84,630	74,512
2.01.05.02.01	Dividends and interest on capital payable	40,928	28,930
2.01.05.02.04	Advances from customers	27,745	28,058
2.01.05.02.05	Profit sharing	1,120	4,610
2.01.05.02.06	Other current liabilities	14,837	12,914
2.01.06	Provisions	9,336	7,947
2.01.06.01	Provision for tax, labor and civil risks	9,336	7,947
2.01.06.01.01	Tax provisions	9,336	7,947
2.02	Non-current liabilities	643,900	781,751
2.02.01	Loans and financing	588,473	730,823
2.02.01.01	Loans and financing	588,473	730,823
2.02.01.01.01	In local currency	588,473	730,823
2.02.02	Other liabilities	55,054	50,430
2.02.02.01	Liabilities with related parties	12,858	21,151
2.02.02.01.01	Payables to associates	12,858	21,151
2.02.02.02	Other	42,196	29,279
2.02.02.02.03	Provision for negative equity - Subsidiary	40,621	28,882
2.02.02.02.04	Other payables	1,575	397
2.02.04	Provisions	373	498
2.02.04.01	Tax, social security, labor and civil provision	373	498
2.02.04.01.01	Tax provisions	373	498
2.03	Shareholders' equity	1,265,810	1,246,630
2.03.01	Capital paid in	988 470	988,470
2.03.04	Profit reserves	195,820	168,589
2.03.04.05	Retained earnings reserve	195,820	168,589
2.03.06	Equity valuation adjustments	81,520	89,571

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Individual financial statements / Statement of income

(In thousands of reais)

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

Code of account	Account description	Current Quarter 07/01/2026 - 09/30/2026	YTD Current year 01/01/2026 - 09/30/2026	Third Quarter Prior Year 07/01/2025 - 09/30/2025	YTD Prior year 01/01/2025 - 09/30/2025
3.01	Net operating revenue	212,065	605,402	234,173	663,004
3.02	Cost of goods sold and services rendered	-164,661	-481,427	-174,999	-492,881
3.03	Gross profit	47,404	123,975	59,174	170,123
3.04	Operating expenses/revenue	-35,449	-111,659	-38,743	-132,886
3.04.01	Sales expenses	-23,545	-56,869	-21,933	-55,725
3.04.02	General and administrative expenses	-27,005	-76,689	-23,261	-74,718
3.04.02.01	Administrative Expenses	-14,890	-41,721	-10,854	-38,545
3.04.02.02	Research & Development (R&D)	-8,950	-25,517	-8,017	-24,540
3.04.02.03	Management Participation and Fees	-3,165	-9,451	-4,390	-11,633
3.04.04	Other operating income, net	19,433	20,781	2,374	3,492
3.04.04.01	Other operating income, net	19,433	20,781	2,374	3,492
3.04.05	Others operational expenses	-4,332	1,118	4,077	-5,935
3.05	Income before financial income and taxes	11,955	12,316	20,431	37,237
3.06	Financial income	26,304	39,686	9,640	16,472
3.06.01	Financial income	32,506	54,669	14,696	27,762
3.06.02	Financial expenses	-6,202	-14,983	-5,056	-11,290
3.06.02.01	Financial expenses	-5,743	-18,854	-5,477	-14,837
3.06.02.02	Foreign exchange gains (losses), net	-459	3,871	421	3,547
3.07	Profit before income tax	38,259	52,002	30,071	53,709
3.08	Income tax and social contribution	4,418	6,906	-2,760	-93
3.08.01	Current	0	-757	-2,152	-4,048
3.08.02	Deferred	4,418	7,663	-608	3,955
3.09	Net income from continuing operations	42,677	58,908	27,311	53,616
3.11	Income/loss for the period	42,677	58,908	27,311	53,616
3.99	Earnings per share - (Reais R$ / Shares)				
3.99.01	Basic earnings per share				
3.99.01.01	Common shares (ON)	0.46	0.63	0.29	0.58

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Individual financial statements / Statement of comprehensive income

(In thousands of reais)

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

Code of account	Account description	Current Quarter 07/01/2026 - 09/30/2026	YTD Current year 01/01/2026 - 09/30/2026	Third Quarter Prior Year 07/01/2025 - 09/30/2025	YTD Prior year 01/01/2025 - 09/30/2025
4.01	Net income for the period	42,677	58,908	27,311	53,616
4.02	Other comprehensive income	225	-8,051	-2,657	-889
4.03	Comprehensive income for the period	42,902	50,857	24,654	52,727

Docusign Envelope ID: 99792D0E-DD17-8869-8151-C8C60CFD2BFD

Individual financial statements / Statement of cash flows (Indirect method)

(In thousands of reais)

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

Code of account	Account description	YTD current year 01/01/2026 - 09/30/2026	YTD prior year 01/01/2025 - 09/30/2025
6.01	Net cash from operating activities	77,025	109,283
6.01.01	Cash generated in operations	57,694	140,559
6.01.01.01	Net income for the period	52,002	53,709
6.01.01.03	Accrued financial (income) expenses, and foreign exchange variation	2,848	-1,016
6.01.01.04	Depreciation and amortization	46,994	42,406
6.01.01.05	Allowance (reversal) for credit losses from receivables	3,434	-1,833
6.01.01.06	Loss (gain) on disposal of property, plant, and equipment	-1,536	39,682
6.01.01.07	Equity in losses (earnings) and provision for negative equity	-1,118	5,935
6.01.01.08	Provision for inventory realization	2,810	2,081
6.01.01.09	Provision for contingent liabilities	-989	-405
6.01.01.10	Gain from legal proceedings	-46,751	0
6.01.02	Changes in assets and liabilities	19,331	-30,259
6.01.02.02	Trade accounts receivable	4,895	-8,695
6.01.02.03	Related parties	-51,497	10,005
6.01.02.04	Onlending of Finame - manufacturer financing	-23,661	407
6.01.02.05	Inventories	58,957	-50,214
6.01.02.06	Taxes and contributions recoverable	3,110	-20,158
6.01.02.08	Other receivables	-351	-852
6.01.02.09	Suppliers	38,761	12,109
6.01.02.10	Salaries and social charges	3,125	8,853
6.01.02.11	Taxes and contributions payable	-8,957	-407
6.01.02.12	Advances from customers	-313	17,214
6.01.02.13	Other payables	-4,738	1,479
6.01.03	Others	0	-1,017
6.01.03.01	Income Tax and Social Contribution on Net Income Paid	0	-1,017
6.02	Net cash from investing activities	-11,944	-84,215
6.02.01	Financial investments	99,253	40,881
6.02.02	Acquisition of property, plant, and equipment	-122,286	-140,784
6.02.03	Acquisition of Intangible Assets	-54	0
6.02.04	Revenue from the sale of property, plant, and equipment	3,161	4,797
6.02.05	Dividends received	7,982	10,891
6.03	Net cash from financing activities	-100,567	-19,920
6.03.01	Payment of dividends/interest on own capital	-14,412	-39,180
6.03.02	New loans and borrowings	0	92,575
6.03.03	Payments of borrowings	-82,064	-58,303
6.03.04	Interest paid	-19,963	-22,314
6.03.05	New Finame loan- manufacturer financing	157,835	158,227
6.03.06	Payment of Finame - manufacturer financing	-129,314	-131,026
6.03.07	Interest paid - Finame - manufacturer financing	-12,649	-19,899
6.05	Increase (decrease) in cash and cash equivalents	-35,486	5,148
6.05.01	Opening balance of cash and cash equivalents	220,589	119,073
6.05.02	Closing balance of cash and cash equivalents	185,103	124,221

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Individual financial statements / Statement of changes in shareholders' equity / DMPL – 01/01/2026–09/30/

(In thousands of reais)

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

Code of account	Account description	Paid-up capital	Capital Reserves, Options granted and Treasury shares	Profit reserves	Retained earnings	Other comprehensive income	Shareholders' equity
5.01	Opening balances	988,470	0	168,589	0	89,571	1,246,630
5.02	Prior-year adjustments	0	0	0	0	0	0
5.03	Adjusted opening balances	988,470	0	168,589	0	89,571	1,246,630
5.04	Capital transactions with shareholders	0	0	0	-31,677	0	-31,677
5.04.07	Interest on Shareholders' Equity.	0	0	0	-31,677	0	-31,677
5.05	Total comprehensive income	0	0	0	58,908	-8,051	50,857
5.05.01	Net income for the period	0	0	0	58,908	0	58,908
5.05.02	Other comprehensive income	0	0	0	0	-8,051	-8,051
5.05.02.02	Taxes on financial instruments adjustments	0	0	0	0	-8,051	0
5.05.02.04	Translation adjustments in the period	0	0	0	0	0	-8,051
5.05.03	Reclassifications to Profit or Loss	0	0	0	0	0	0
5.06	Internal changes in shareholders' equity	0	0	27,231	-27,231	0	0
5.06.02	Appropriation to reserves	0	0	0	-27,231	0	0
5.06.03	Taxes on Realization of Revaluation Reserve	0	0	27,231	0	0	0
5.07	Closing balances	988,470	0	195,820	0	81,520	1,265,810

Docusign Envelope ID: 99792D0E-DD17-8869-8151-C8C60CFD2BFD

Individual financial statements / Statement of changes in shareholders' equity / DMPL – 01/01/2025–09/30/2025

(In thousands of reais)

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

Code of account	Account description	Paid-up capital	Capital Reserves, Options granted and Treasury shares	Profit reserves	Retained earnings	Other comprehensive income	Shareholders' equity
5.01	Opening balances	988,470	0	150,565	0	87,710	1,226,745
5.02	Prior-year adjustments	0	0	0	0	0	0
5.03	Adjusted opening balances	988,470	0	150,565	0	87,710	1,226,745
5.04	Capital transactions with shareholders	0	0	0	-50,318	0	-50,318
5.04.07	Interested on Shareholders' Equity	0	0	0	-50,318	0	-50,318
5.05	Total comprehensive income	0	0	0	53,616	-889	52,727
5.05.01	Net income for the period	0	0	0	53,616	0	53,616
5.05.02	Other comprehensive income	0	0	0	0	-889	-889
5.05.02.02	Taxes on financial instruments adjustments	0	0	0	0	-889	-889
5.05.03	Reclassifications to Profit or Loss	0	0	0	0	0	0
5.06	Interal changes in shareholders' equity	0	0	3,298	-3,298	0	0
5.06.02	Appropriation to reserves	0	0	3298	-3,298	0	0
5.06.03	Taxes on Realization of Revaluation Reserve	0	0	0	0	0	0
5.07	Closing balances	988,470	0	153,863	0	86,821	1,229,154

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Individual financial statements / Statement of added value

(In thousands of reais)

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

Code of account	Account description	YTD current year 01/01/2026 - 09/30/2026	YTD prior year 01/01/2025 - 09/30/2025
7.01	Revenue	810,492	874,261
7.01.01	Revenue from products and services	687,777	767,448
7.01.02	Other revenues, net	20,781	3,491
7.01.03	Revenue from the construction of own assets	105,368	101,489
7.01.04	Allowance (reversal) for credit losses from receivables	-3,434	1,833
7.02	Inputs acquired from third parties	-524,804	-600,089
7.02.01	Cost of products, goods and services	-459,180	-493,295
7.02.02	Materials, energy, third-party services and other	-33,086	-69,047
7.02.04	Other	-32,538	-37,747
7.03	Gross added value	285,688	274,172
7.04	Retentions	-46,994	-42,406
7.04.01	Depreciation, amortization and depletion	-46,994	-42,406
7.05	Net added value produced	238,694	231,766
7.06	Added value received as transfer	59,658	25,374
7.06.01	Equity in net income of subsidiaries	1,118	-5,935
7.06.02	Financial revenues	58,540	31,309
7.07	Total value added to be distributed	298,352	257,140
7.08	Distribution of added value	298,352	257,140
7.08.01	Personnel	173,511	146,371
7.08.01.01	Direct remuneration	148,598	133,000
7.08.01.02	Benefits	1,492	1,200
7.08.01.03	Severance pay fund (F.G.T.S)	20,687	8,592
7.08.01.04	Other	2,734	3,579
7.08.02	Taxes, duties and contributions	42,894	36,603
7.08.02.01	Federal	44,092	36,238
7.08.02.02	State	-1,661	17
7.08.02.03	Municipal	463	348
7.08.03	Third-party capital remuneration	23,039	20,550
7.08.03.01	Interest	18,854	14,837
7.08.03.02	Rentals	4,185	5,713
7.08.04	Remuneration of own capital	58,908	53,616
7.08.04.01	Interest on own capital	31,677	50,318
7.08.04.03	Retained earnings / Loss for the period	27,231	3,298

Docusign Envelope ID: 99792D0E-DD17-8869-8151-C8C60CFD2BFD

Consolidated financial statements / Balance sheet – Assets

(In thousands of reais)

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

Code of account	Account description	Current quarter 09/30/2026	Prior year 12/31/2025
1	Total assets	2,783,968	2,759,061
1.01	Current assets	1,686,730	1,715,048
1.01.01	Cash and cash equivalents	348,583	376,534
1.01.02	Financial investments	21,078	99,567
1.01.02.01	Financial investments measured at fair value through profit or loss	21,078	99,567
1.01.02.01.01	Trading securities	21,078	99,567
1.01.03	Accounts receivable	386,967	452,296
1.01.03.01	Trade receivables	386,967	452,296
1.01.03.01.01	Trade accounts receivable	144,993	210,389
1.01.03.01.02	Onlending of Finame - manufacturer financing	175,125	174,778
1.01.03.01.03	Accounts receivable - PRODZ financing	66,849	67,129
1.01.04	Inventories	766,479	696,508
1.01.06	Recoverable taxes	75,444	21,821
1.01.06.01	Current taxes recoverable	75,444	21,821
1.01.08	Other current assets	88,179	68,322
1.01.08.03	Other	88,179	68,322
1.01.08.03.01	Rental machines intended for sale	57,511	42,942
1.01.08.03.02	Other credits	30,668	25,380
1.02	Non-current assets	1,097,238	1,044,013
1.02.01	Non-current receivables	482,518	437,753
1.02.01.04	Accounts receivable	363,975	327,334
1.02.01.04.01	Trade accounts receivable	32,043	31,674
1.02.01.04.02	Onlending of Finame - manufacturer financing	282,393	259,277
1.02.01.04.03	Accounts receivable - PRODZ financing	49,539	36,383
1.02.01.07	Deferred taxes	34,835	25,852
1.02.01.07.01	Deferred income tax and social contribution	34,835	25,852
1.02.01.10	Other non-current assets	83,708	84,567
1.02.01.10.03	Taxes recoverable	44,828	50,467
1.02.01.10.04	Judicial deposits	21,815	19,549
1.02.01.10.05	Other credits	17,065	14,551
1.02.02	Investments	13,854	13,854
1.02.02.02	Investment property	13,854	13,854
1.02.03	Property, plant and equipment	560,769	546,493
1.02.03.01	Fixed assets in operation	560,769	546,493
1.02.04	Intangible assets	40,097	45,913
1.02.04.01	Intangible assets	40,097	45,913
1.02.04.01.01	Concession agreement	40,097	45,913

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Consolidated financial statements / Balance sheet – Liabilities

(In thousands of reais)

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

Code of account	Account description	Current quarter 09/30/2026	Prior year 12/31/2025
2	Total liabilities	2,783,968	2,759,061
2.01	Current liabilities	887,577	730,114
2.01.01	Social and labor obligations	46,377	39,349
2.01.01.01	Social charges	46,377	39,349
2.01.02	Suppliers	117,342	73,925
2.01.02.01	Domestic suppliers	117,342	73,925
2.01.03	Tax liabilities	12,243	16,098
2.01.03.01	Federal tax liabilities	12,243	16,098
2.01.03.01.01	Income tax and social contribution payable	12,243	16,098
2.01.04	Loans and financing	308,596	286,092
2.01.04.01	Loans and financing	308,596	286,092
2.01.04.01.01	In local currency	308,596	286,092
2.01.05	Other liabilities	393,683	304,993
2.01.05.02	Other	393,683	304,993
2.01.05.02.01	Dividends and interest on capital payable	40,928	28,930
2.01.05.02.04	Advances from customers	316,260	224,972
2.01.05.02.05	Profit sharing	1,120	4,610
2.01.05.02.06	Other current liabilities	35,375	46,481
2.01.06	Provisions	9,336	9,657
2.01.06.01	Provision for tax, labor and civil risks	9,336	9,657
2.01.06.01.01	Tax provisions	9,336	9,657
2.02	Non-current liabilities	628,846	780,068
2.02.01	Loans and financing	588,473	735,374
2.02.01.01	Loans and financing	588,473	735,374
2.02.01.01.01	In local currency	588,473	735,374
2.02.02	Other liabilities	5,435	5,465
2.02.02.01	Liabilities with related parties	5,435	5,465
2.02.02.01.01	Payables to associates	5,435	5,465
2.02.03	Deferred taxes	34,565	38,731
2.02.03.01	Deferred income tax and social contribution.	34,565	38,731
2.02.04	Provisions	373	498
2.02.04.01	Tax, social security, labor and civil provision	373	498
2.02.04.01.01	Tax provisions	373	498
2.03	Shareholders' equity	1,267,545	1,248,879
2.03.01	Capital paid in	988,470	988,470
2.03.04	Profit reserves	195,820	168,589
2.03.04.05	Retained earnings reserve	195,820	168,589
2.03.06	Equity valuation adjustments	81,520	89,571
2.03.09	Non-controlling interest	1,735	2,249

Docusign Envelope ID: 99792D0E-DD17-8869-8151-C8C60CFD2BFD

Consolidated financial statements / Statement of income

(In thousands of reais)

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

Code of account	Account description	Current Quarter 07/01/2026 - 09/30/2026	YTD Current year 01/01/2026 - 09/30/2026	Third Quarter Prior Year 07/01/2025 - 09/30/2025	YTD Prior year 01/01/2025 - 09/30/2025
3.01	Net operating revenue	257,068	812,816	349,283	938,473
3.02	Cost of goods sold and services rendered	-189,875	-611,411	-256,633	-692,521
3.03	Gross profit	67,193	201,405	92,650	245,952
3.04	Operating expenses/revenue	-57,689	-195,134	-72,362	-213,035
3.04.01	Sales expenses	-36,107	-98,111	-36,183	-99,049
3.04.02	General and administrative expenses	-41,047	-117,904	-38,476	-118,448
3.04.02.01	Administrative Expenses	-28,863	-82,729	-26,004	-82,080
3.04.02.02	Research & Development (R&D)	-8,950	-25,517	-8,017	-24,540
3.04.02.03	Management Participation and Fees	-3,234	-9,658	-4,455	-11,828
3.04.04	Other operating income, net	19,465	20,881	2,297	4,462
3.05	Income (loss) before financial income and taxe	9,504	6,271	20,288	32,917
3.06	Financial income	27,311	48,437	12,023	20,897
3.06.01	Financial income	35,670	64,382	17,825	36,846
3.06.02	Financial expenses	-8359	-15945	-5802	-15949
3.06.02.01	Financial expenses	-7,394	-23,245	-6,328	-19,315
3.06.02.02	Foreign exchange gains (losses), net	-965	7,300	526	3,366
3.07	Profit before income tax	36,815	54,708	32,311	53,814
3.08	Income tax and social contribution	5,883	4,280	-4,955	4
3.08.01	Current	-1,871	-6,366	-3,933	-9,052
3.08.02	Deferred	7754	10,646	-1022	9,056
3.09	Net income from continuing operations	42,698	58,988	27,356	53,818
3.11	Income/loss for the period	42,698	58,988	27,356	53818
3.11.01	Attributed to Parent company shareholders	42,677	58908	27,311	53,616
3.11.02	Attributed to non-controlling shareholders	21	80	45	202
3.99	Earnings per share - (Reais R$ / Shares)				
3.99.01	Basic earnings per share				
3.99.01.01	Common shares (ON)	0.46	0.18	0.29	0.58

Docusign Envelope ID: 99792D0E-DD17-8869-8151-C8C60CFD2BFD

Consolidated financial statements / Statement of comprehensive income

(In thousands of reais)

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

Code of account	Account description	Current Quarter 07/01/2026 - 09/30/2026	YTD Current year 01/01/2026 - 09/30/2026	Third Quarter Prior Year 07/01/2025 - 09/30/2025	YTD Prior year 01/01/2025 - 09/30/2025
4.01	Consolidated net income for the period	42,698	58,988	27,356	53,818
4.02	Other comprehensive income	225	-8,051	-2,657	-889
4.03	Consolidated comprehensive income	42,923	50,937	24,699	52,929
4.03.01	Attributed to the Parent company's partner	42902	50857	24654	52727
4.03.02	Attributed to non-controlling shareholders	21	80	45	202

Docusign Envelope ID: 99792D0E-DD17-8869-8151-C8C60CFD2BFD

Consolidated financial statements / Statement of cash flows (Indirect method)

(In thousands of reais)

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

Code of account	Account description	YTD current year 01/01/2026 - 09/30/2026	YTD prior year 01/01/2025 - 09/30/2025
6.01	Net cash from operational activities	163,540	69,642
6.01.01	Cash generated in operations	68,537	83,144
6.01.01.01	Net income for the period	54,708	53,814
6.01.01.03	Accrued financial (income) expenses, and foreign exchange variation	1,526	-64,983
6.01.01.04	Depreciation and amortization	56,728	51,415
6.01.01.05	Allowance (reversal) for credit losses from receivables	3,578	-2,211
6.01.01.06	Loss (gain) on disposal of property, plant, and equipment	-1,536	39,561
6.01.01.07	Equity in losses (earnings) and provision for negative equity	2,983	2,931
6.01.01.08	Gain from legal proceedings	-46,751	0
6.01.01.09	Provision for contingent liabilities	-2699	2617
6.01.02	Changes in assets and liabilities	96,969	-10878
6.01.02.01	Accounts Receivable - Trade Notes	40,439	-6,191
6.01.02.04	Onlending of Finame - manufacturer financing	-23,661	407
6.01.02.05	Inventories	-27,754	-34,616
6.01.02.06	Taxes and contributions recoverable	430	-23876
6.01.02.08	Other receivables	-6,767	-11,640
6.01.02.09	Suppliers	44337	11605
6.01.02.10	Salaries and social charges	7028	12322
6.01.02.11	Taxes and contributions payable	-17,688	-3,656
6.01.02.12	Advances from customers	91,288	40,472
6.01.02.13	Other payables	-10,683	4295
6.01.03	Other	-1966	-2,624
6.01.03.01	Income tax and social contribution on net income paid	-1,966	-2,624
6.02	Net cash from investing activities	-47334	-97,982
6.02.01	Financial investments	78489	39,683
6.02.02	Acquisition of property, plant, and equipment	-128,853	-142,462
6.02.03	Acquisition of intangible assets	-610	0
6.02.04	Revenue from the sale of property, plant, and equipment	3,640	4,797
6.03	Net cash from financing activities	-141257	-32270
6.03.01	Payment of dividends/interest on own capital	-15,006	-39,992
6.03.02	New loans and borrowings	5,742	92,575
6.03.03	Payments of borrowings	-127,491	-69,497
6.03.04	Interest paid	-20,374	-22,658
6.03.05	New Finame - manufacturer financing	157835	158,227
6.03.06	Payment of Finame - manufacturer financing	-129,314	-131,026
6.03.07	Interest paid - Finame - manufacturer financing	-12,649	-19,899
6.04	Exchange rate change on cash and cash equivalents	-2,900	2,810
6.05	Increase (decrease) in cash and cash equivalents	-27,951	-57,800
6.05.01	Opening balance of cash and cash equivalents	376,534	262,220
6.05.02	Closing balance of cash and cash equivalents	348,583	204,420

Docusign Envelope ID: 99792D0E-DD17-8869-8151-C8C60CFD2BFD

Consolidated financial statements / Statement of changes in shareholders' equity / DMPL – 01/01/2026–0

(In thousands of reais)

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

Code of account	Account description	Paid-up capital	Capital Reserves, Options granted and Treasury shares	Profit reserves	Retained earnings	Other comprehensive income	Shareholders' equity	Non-controlling interest	Consolidated shareholders' equity
5.01	Opening balances	988,470	-	168,589	-	89,571	1,246,630	2,249	1,248,879
5.02	Prior period adjustments	-	-	-	-	-	-	-	-
5.03	Adjusted opening balances	988,470	-	168,589	-	89,571	1,246,630	2,249	1,248,879
5.04	Capital transactions with shareholders	-	-	-	- 31,677	-	- 31,677	- 594	- 32,271
5.04.06	Dividends	-	-	-	-	-	-	-	-
5.04.07	Interest on Shareholders' Equity	-	-	-	- 31,677	-	- 31,677	-	- 31,677
5.04.08	Dividends distributed by subsidiary	-	-	-	-	-	-	- 594	- 594
5.05	Total comprehensive income	-	-	-	58,908	- 8,051	50,857	80	50,937
5.05.01	Net income for the period	-	-	-	58,908	-	58,908	80	58,988
5.05.02	Other comprehensive income	-	-	-	-	- 8,051	- 8,051	-	- 8,051
5.05.02.02	Taxes on financial instrument adjustments	-	-	-	-	- 8,051	- 8,051	-	- 8,051
5.06	Internal changes in shareholders' equity	-	-	27,231	- 27,231	-	-	-	-
5.06.02	Appropriation to reserves	-	-	27,231	- 27,231	-	-	-	-
5.07	Closing balances	988,470	-	195,820	-	81,520	1,265,810	1,735	1,267,545

Docusign Envelope ID: 99792D0E-DD17-8869-8151-C8C60CFD2BFD

Consolidated financial statements / Statement of changes in shareholders' equity / DMPL – 01/01/2025–09/30/2025

(In thousands of reais)

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

Code of account	Account description	Paid-up capital	Capital Reserves, Options granted and Treasury shares	Profit reserves	Retained earnings	Other comprehensive income	Shareholders' equity	Non-controlling interest	Consolidated shareholders' equity
5.01	Opening balances	988,470	-	150,565	-	87,710	1,226,745	2,268	1,229,013
5.02	Prior period adjustments	-	-	-	-	-	-	-	-
5.03	Adjusted opening balances	988,470	-	150,565	-	87,710	1,226,745	2,268	1,229,013
5.04	Capital transactions with shareholders	-	-	-	- 50,318	-	- 50,318	- 812	- 51,130
5.04.06	Dividends	-	-	-	-	-	-	-	-
5.04.07	Interest on Shareholders' Equity	-	-	-	- 50,318	-	- 50,318	-	- 50,318
5.04.08	Dividends distributed by subsidiary	-	-	-	-	-	-	- 812	- 812
5.05	Total comprehensive income	-	-	-	53,616	- 889	52,727	202	52,929
5.05.01	Net income for the period	-	-	-	53,616	-	53,616	202	53,818
5.05.02	Other comprehensive income	-	-	-	-	- 889	- 889	-	- 889
5.05.02.02	Taxes on financial instrument adjustments	-	-	-	-	- 889	- 889	-	- 889
5.06	Internal changes in shareholders' equity	-	-	3,298	- 3,298	-	-	-	-
5.06.02	Appropriation to reserves	-	-	3,298	- 3,298	-	-	-	-

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Consolidated financial statements / Statement of added value

(In thousands of reais)

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

Code of account	Account description	YTD current year 01/01/2026 - 09/30/2026	YTD prior year 01/01/2025 - 09/30/2025
7.01	Revenues	1,018,630	1,141,747
7.01.01	Sale of goods, products and services	895,959	1,043,579
7.01.02	Other revenues	126,249	105,951
7.01.02.01	Income from Construction of Assets for Own Use	105,368	101,489
7.01.02.02	Other Operating Income, Net	20,881	4,462
7.01.04	Allowance (reversal) for credit losses from receivables	-3,578	-7,783
7.02	Inputs acquired from third parties	-607,453	-742,608
7.02.01	Cost of products, goods and services	-507277	-591716
7.02.02	Materials, energy, third-party services and other	-67,255	-109,973
7.02.04	Other	-32,921	-40,919
7.03	Gross added value	411,177	399,139
7.04	Retentions	-56728	-51415
7.04.01	Depreciation, amortization and depletion	-56,728	-51,415
7.05	Net added value produced	354,449	347,724
7.06	Added value received as transfer	71,682	40,212
7.06.02	Financial revenues	71,682	40,212
7.07	Total value added to be distributed	426,131	387,936
7.08	Distribution of added value	426,131	387,936
7.08.01	Personnel	291,978	267,629
7.08.01.01	Direct remuneration	267,060	254,244
7.08.01.02	Benefits	1,492	1,200
7.08.01.03	Severance pay fund (F.G.T.S)	20,692	8,606
7.08.01.04	Other	2,734	3,579
7.08.02	Taxes, duties and contributions	43,858	38186
7.08.02.01	Federal	44998	37751
7.08.02.02	State	-1,661	17
7.08.02.03	Municipal	521	418
7.08.03	Third-party capital remuneration	31,981	29,317
7.08.03.01	Interest	23,245	19,315
7.08.03.02	Rentals	8,736	10,002
7.08.04	Remuneration of own capital	58,314	52,804
7.08.04.01	Interest on own capital	31677	50318
7.08.04.03	Retained earnings / Loss for the period	27231	3298
7.08.04.04	Non-controlling interest in retained earnings	-594	-812

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1 GENERAL INFORMATION

ROMI S.A. ("Parent company") and its subsidiaries (jointly referred to as "Company" or "Consolidated"), listed on the Novo Mercado of B3 S.A. – Brasil, Bolsa, Balcão, since March 23, 2007, and based in the municipality of Santa Bárbara d'Oeste, State of São Paulo, is engaged in the manufacture, sale and rental of capital goods in general, machine tools, plastic processing machines, industrial equipment and accessories, tools, parts and pieces in general; systems analysis and the development of data processing software related to the production, sale and use of machine tools and plastic processing machines; the manufacture and sale of rough cast parts and machined cast parts; and export and import, representation on its own account or on account of third parties and the provision of services related to its activities, real estate development through its subsidiaries in Brazil, as well as investments, as a partner, shareholder or member, in other civil or business entities and in business ventures of any nature, in Brazil or abroad, and the management of its own and/or third-party assets.

The Company's industrial facilities consist of 13 plants in three units located in the city of Santa Bárbara d'Oeste, in the State of São Paulo, and one in the city of Reutlingen, Germany, the latter dedicated to the production of high-precision machine tools. The Company also holds interests in subsidiaries in Brazil and abroad.

2 BASIS OF PREPARATION AND MATERIAL ACCOUNTING POLICIES

The Company's individual parent company and consolidated interim financial information for the quarter ended September 30, 2026 has been prepared in accordance with Brazilian Securities Commission (CVM) Ruling No. 102 dated May 20, 2022, which approved accounting standard CPC 21 (R1) Interim Financial Reporting and with IAS 34 Interim Financial Reporting as issued by the International Accounting Standards Board (IASB).

The accounting policies adopted in the preparation of the individual parent company and consolidated interim financial information, parent and consolidated, are consistent with those adopted and disclosed in the financial statements for the year ended December 31, 2025, published on February 3, 2026 and, therefore, both should be read together.

The presentation of the individual parent company and consolidated statement of value added (DVA) is required by the Brazilian corporate law and by the accounting practices adopted in Brazil applicable to listed companies. IFRS do not require the presentation of this statement which is presented as supplementary information.

(a) Notes included in the financial statements for the year ended December 31, 2025 not presented in this quarterly information

The individual and consolidated quarterly financial information is presented in accordance with technical pronouncement CPC 21 and IAS 34 *Interim Financial Reporting* issued by the *International Accounting Standards Board* - IASB. The preparation of this individual and consolidated quarterly financial information involves judgment by the Company's management as to the materiality and the changes disclosed in the notes. Accordingly, this individual and

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consolidated quarterly financial information includes selected notes and does not include all the notes presented for the year ended December 31, 2025. As permitted by CVM Circular Letter 03/2011, the following notes are not presented:

- Basis of preparation and material accounting policies (Note 2);
- Supplementary open private pension plan (Note 20);
- Insurance (Note 21);
- Financial instruments and operating risks (Note 22);
- Net sales revenue (Note 25);
- Expenses by nature (Note 26);
- Finance income (costs) (Note 27); and
- Other operating income (expenses), net (Note 28).

3 CASH AND CASH EQUIVALENTS AND SHORT-TERM INVESTMENTS

	Parent		Consolidated	
	09/30/2026	**12/31/2025**	**09/30/2026**	**12/31/2025**
Cash and banks	9,002	10,101	101,592	103,189
Bank deposit certificates (CDB) (a)	175,734	210,205	246,624	273,062
Other	367	283	367	283
Total cash and cash equivalents	**185,103**	**220,589**	**348,583**	**376,534**
Short-term investments backed by debentures (b)	-	28,984	-	29,298
Bank deposit certificates (CDB) (b)	-	70,269	21,078	70,269
Total assets held for trading	**-**	**99,253**	**21,078**	**99,567**

(a) These investments are mostly linked to the Interbank Deposit Certificate (CDI) rate, maturing in up to 90 days.

(b) These investments are mostly linked to the Interbank Deposit Certificate (CDI) rate, with maturities over 90 days.

Short-term investments are remunerated at an average rate of 100.87% of the CDI at September 30, 2026 (100.57% of the CDI at December 31, 2025).

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4 TRADE ACCOUNTS RECEIVABLE AND TRADE ACCOUNTS RECEIVABLE – PRODZ FINANCING

(i) TRADE ACCOUNTS RECEIVABLE

	Parent		Consolidated	
	09/30/2026	**12/31/2025**	**09/30/2026**	**12/31/2025**
Domestic customers (Brazil)	75,113	84,211	81,941	89,330
Foreign customers	10,919	14,075	74,977	129,196
Allowance for credit losses	(8,734)	(4,773)	(11,925)	(8,137)
Current	**77,298**	**93,513**	**144,993**	**210,389**
Domestic customers (Brazil)	1,462	2,321	25,265	24,944
Foreign customers	6,762	6,875	9,473	10,149
Allowance for credit losses	(2,695)	(3,419)	(2,695)	(3,419)
Noncurrent	**5,529**	**5,777**	**32,043**	**31,674**

Trade accounts receivable are recorded at their amortized costs, which approximate their fair values.

The aging of balances of current trade accounts receivable as at September 30, 2026 and December 31, 2025, parent and consolidated, is as follows:

	Parent		Consolidated	
	09/30/2026	**12/31/2025**	**09/30/2026**	**12/31/2025**
Not yet due	63,752	78,967	120,775	180,343
Past due:				
1 to 30 days	1,616	6,211	6,647	15,551
31 to 60 days	1,167	338	2,771	2,379
61 to 90 days	1,389	437	1,749	684
91 to 180 days	3,057	2,192	5,381	4,344
181 to 360 days	3,948	2,613	4,240	3,058
Over 360 days	11,103	7,530	15,354	12,167
	22,280	19,319	36,143	38,183
Total	**86,032**	**98,286**	**156,918**	**218,526**
Allowance for credit losses	(8,734)	(4,773)	(11,925)	(8,137)
Total current	**77,298**	**93,513**	**144,993**	**210,389**

	09/30/2026	
	Parent	Consolidated
Not yet due:		
2027 (3 months)	1,992	26,879
2028	4,589	6,182
2029 onwards	1,643	1,677
	8,224	**34,738**
Allowance for credit losses	(2,695)	(2,695)
Total – noncurrent	**5,529**	**32,043**

The balances above are net of the present value adjustment, discounted at the TJLP (Long-Term Interest Rate), in the amount of R$955 (R$1,593 as at December 31, 2025).

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Changes in the Allowance for credit losses, parent and consolidated, are as follows:

	Parent	Consolidated
At December 31, 2024	**9,349**	**13,116**
Receivables recognized for the period	(1,855)	(1,855)
Receivables written off	-	(403)
Foreign exchange differences	-	24
At September 30, 2025	**7,494**	**10,882**
At December 31, 2025	**8,192**	**11,556**
Receivables recognized for the period	3,693	3,764
Receivables written off	(456)	(351)
Foreign exchange differences	-	(349)
At September 30, 2026	**11,429**	**14,620**

The Allowance for credit losses is estimated for expected losses based on the individual analysis of each customer. For transactions where there are security interests, the expected loss is calculated based on the net realizable value and the amount of the security interest receivable.

The allowance and reversal amounts for the trade receivables impaired are charged to profit or loss for the period as "General and administrative expenses".

(ii) TRADE ACCOUNTS RECEIVABLE – PRODZ FINANCING

Prodz Administração e Gestão de Bens Ltda ("Prodz") is the Company's financing arm, which grants credit facilities to customers for machine financing in order to foster new business.

Changes in this entity's trade accounts receivable balances are as follows:

	PRODZ	
	09/30/2026	**12/31/2025**
Current		
Domestic customers	67,410	67,416
Allowance for credit losses	(561)	(287)
	66,849	**67,129**
Noncurrent		
Domestic customers	49,588	36,387
Allowance for credit losses	(49)	(4)
	49,539	**36,383**

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The aging of balances of trade accounts receivable - PRODZ financing in current assets as at September 30, 2026 and December 31, 2025 is as follows:

	09/30/2026	12/31/2025
Not yet due	59,137	62,443
Past due:		
1 to 30 days	1,073	887
31 to 60 days	699	907
61 to 90 days	613	-
91 to 180 days	1,112	813
181 to 360 days	1,897	1,032
Over 360 days	2,879	1,334
	8,273	4,973
Total	**67,410**	**67,416**
Allowance for credit losses	(561)	(287)
Total current	**66,849**	**67,129**

The balance of trade accounts receivable of PRODZ in noncurrent assets as at September 30, 2026 and December 31, 2025 is distributed as follows:

	PRODZ	
	09/30/2026	**12/31/2025**
Not yet due:		
2027	9,745	28,166
2028	32,154	7,808
2029 onwards	7,689	413
Allowance for credit losses	(49)	(4)
Total - noncurrent	**49,539**	**36,383**

5 ONLENDING OF FINAME MANUFACTURER FINANCING

	Parent and Consolidated	
	09/30/2026	**12/31/2025**
FINAME falling due	157,837	162,056
FINAME awaiting release (a)	2,381	180
FINAME past due (b)	22,451	18,179
Current	**182,669**	**180,415**
Allowance for credit losses	(7,544)	(5,637)
	175,125	**174,778**
FINAME falling due	275,031	257,817
FINAME awaiting release (a)	9,690	5,497
Noncurrent	**284,721**	**263,314**
Allowance for credit losses	(2,328)	(4,037)
	282,393	**259,277**
TOTAL	**457,518**	**434,055**

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The item "Onlending of FINAME manufacturer financing" refers to sales to customers financed by the Brazilian Development Bank ("BNDES") (Note 14), which are carried at their amortized costs.

FINAME manufacturer refers to funds specifically linked to sales transactions with terms of up to 60 months, including a grace period of up to six months, in accordance with the terms previously defined by the BNDES at the time of the financing.

The characteristics of the customer are also taken into account in defining the financing terms. Funds are released by the BNDES on identification of the customer and the sale, confirmation of customer compliance with the terms of Circular Letter 195 dated July 28, 2006 issued by the BNDES, through a financial agent, or directly with the BNDES, with the formalization of a financing agreement in the name of the Company and consent of the customer to be financed. The amounts, periods and charges of the transaction are fully reflected as receivable by the Company from the bank intermediating the agreement to which the Company is the debtor. The Company retains title to the equipment sold until the final settlement of the obligation by the customer.

The onlending of FINAME manufacturer financing receivables include:

(a) FINAME awaiting release: refers to transactions already approved by the parties involved, including the preparation of documentation, the issue of the sales invoice and the delivery of the goods to the customer. The crediting of the related funds to the Company's account by the agent bank is pending at the balance sheet dates, under normal operating terms of the agent bank.

(b) FINAME past due: refers to amounts receivable not settled by customers on the due dates. The Company records an allowance for expected losses on the realization of these balances at the amount of the difference between the expected value of the sale of the machinery recovered through execution of the covenant regarding reservation of title over the machinery sold (security interest) and the value of the receivables from the defaulting customer. In instances in which the security interest cannot be located, a full loss provision is made for the balance of the receivable.

In addition, the balance of R$2,838 refers to interest to be incurred on renegotiated notes, a credit balance in assets (R$15 as at December 31, 2025).

The machinery repossessed as part of the execution process is recorded at its carrying amount, not exceeding its market value, under "Other receivables", pending a final court decision, after which it is reintegrated and transferred to inventories. As at September 30, 2026, the balance of repossessed machinery, included under "Other receivables", parent and consolidated, amounted to R$2,434 (R$2,715 as at December 31, 2025) in current assets and R$15,415 (R$13,156 as at December 31, 2025) in noncurrent assets.

As at September 30, 2026 and December 31, 2025, the balances of "Onlending of FINAME manufacturer financing", parent and consolidated, classified in current assets, were as follows:

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	Parent and Consolidated	
	09/30/2026	**12/31/2025**
Not yet due	160,218	162,236
Past due:		
1 to 30 days	1,788	2,128
31 to 60 days	1,167	1,324
61 to 90 days	1,389	876
91 to 180 days	3,057	1,750
181 to 360 days	3,948	1,954
Over 360 days	11,102	10,147
	22,451	18,179
Allowance for credit losses	(7,544)	(5,637)
Total - current	**175,125**	**174,778**

The expected realization of noncurrent receivables relating to the onlending of FINAME manufacturer financing, parent and consolidated, is as follows:

	Consolidated and Parent	
	09/30/2026	**12/31/2025**
Not yet due:		
2027	35,795	123,070
2028	122,718	88,155
2029	72,904	39,281
2030 onwards	53,304	12,808
Allowance for credit losses	(2,328)	(4,037)
Total – noncurrent	**282,393**	**259,277**

Changes in the Allowance for credit losses, parent and consolidated, were as follows:

	Parent and Consolidated
At December 31, 2024	**11,945**
Receivables written off during the period	22
Receivables recognized for the period	-
At September 30, 2025	**11,967**
At December 31, 2025	**9,675**
Receivables written off during the period	2,173
Receivables recognized for the period	(1,976)
At September 30, 2026	**9,872**

The Allowance for credit losses is estimated and recorded based on the individual analysis of each customer. For the transactions where there are security interests, the expected loss is calculated based on the net realizable value and the amount of the security interest.

Charges to and reversals of the Allowance for credit losses are charged to profit or loss for the period as "General and administrative expenses".

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6 INVENTORIES

	Parent		Consolidated	
	09/30/2026	**12/31/2025**	**09/30/2026**	**12/31/2025**
Finished products	58,340	54,700	115,902	100,100
Used machinery	4,296	1,200	4,296	1,200
Work in progress	145,153	144,237	324,481	243,259
Raw materials and components	243,824	268,906	302,782	335,447
Imports in transit	8,051	9,983	19,018	16,502
Total	**459,664**	**479,026**	**766,479**	**696,508**

The inventory balances, parent and consolidated, as at September 30, 2026, are net of provision for slow-moving inventories and inventories with a remote likelihood of being realized through sale or use, amounting to R$34,775 and R$48,099 (R$28,829 and R$44,774 as at December 31, 2025), respectively.

The changes in the provision to adjust inventories to their net realizable value were as follows:

	Parent	Consolidated
At December 31, 2024	**24,940**	**39,584**
Inventories sold or written off	(3,833)	(3,895)
Provision recognized	5,605	6,713
Foreign exchange differences	-	(493)
Transfer of provision resulting from machines repossessed (seized)	1,380	1,380
At September 30, 2025	**28,092**	**43,289**
At December 31, 2025	**28,829**	**44,774**
Inventories sold or written off	(4,727)	(4,735)
Provision recognized	7,537	7,719
Foreign exchange differences	-	(2,795)
Transfer of provision resulting from machines repossessed (seized)	3,136	3,136
At September 30, 2026	**34,775**	**48,099**

The provision for inventory losses is as follows:

	Parent		Consolidated	
	09/30/2026	**12/31/2025**	**09/30/2026**	**12/31/2025**
Finished products	4,495	2,111	4,845	2,644
Used machinery	3,816	1,140	3,816	1,140
Work in progress	7,529	7,195	7,529	7,195
Raw materials and components	18,935	18,383	31,909	33,795
Total	**34,775**	**28,829**	**48,099**	**44,774**

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7 INVENTORY OF RENTAL MACHINES FOR SALE

The Company has "Rental machines for sale" amounting to R$57,511 as at September 30, 2026 (R$42,942 as at December 31, 2025), classified in current assets, relating to machines returned from rental.

	Parent and Consolidated
At December 31, 2024	**22,987**
Machines returned from rental	33,974
Refurbishment costs capitalized	8,220
Sale of machines returned from rental	(34,281)
At September 30, 2025	**30,900**
At December 31, 2025	**42,942**
Machines returned from rental	53,838
Refurbishment costs capitalized	13,600
Sale of machines returned from rental	(52,869)
At September 30, 2026	**57,511**

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8 INVESTMENTS IN SUBSIDIARIES

		Ownership interest					
		09/30/2026			12/31/2025		
		Direct	Indirect	Noncontrolling	Direct	Indirect	Noncontrolling
1.	Romi Italia S.r.l. ("Romi Italy")	99.99	0.01	-	99.99	0.01	-
1.1	Romi Machines UK Ltd.	-	100.00	-	-	100.00	-
1.2	Romi France SAS	-	100.00	-	-	100.00	-
1.3	Romi Máquinas España S.A.	-	100.00	-	-	100.00	-
2.	Romi Europa GmbH ("Romi Europe")	100.00	-	-	100.00	-	-
2.1	Burkhardt + Weber Fertigungssysteme GmbH ("B+W")	-	100.00	-	-	100.00	-
2.1.1	Burkhardt + Weber / Romi (Shanghai) Co., Ltd	-	100.00	-	-	100.00	-
3.	Rominor Comércio, Empreendimentos e Participações S.A. ("Rominor Comércio")	93.07	-	6.93	93.07	-	6.93
4.	Romi BW Machine Tools, Ltd.	100.00	-	-	100.00	-	-
5.	Rominor Empreendimentos Imobiliários LTDA. ("Rominor Empreendimentos")	100.00	-	-	100.00	-	-
6.	Irsa Maquinas México S. de R. L. de C.V.	99.99	-	0.01	99.99	-	0.01
7.	Prodz Administração e Gestão de Bens Ltda	100.00	-	-	100.00	-	-

	Subsidiary	Domicile	Main activity
1.	Romi Italia S.r.l. ("Romi Italy")	Italy	Sale of machines for plastics and machine tools, spare parts and technical support.
1.1	Romi Machines UK Ltd.	United Kingdom	
1.2	Romi France SAS	France	
1.3	Romi Máquinas España S.A.	Spain	
2.	Romi Europa GmbH ("Romi Europe")	Germany	Production and sale of large machining centers with high technology, precision and productivity, as well as machinery for special applications.
2.1	Burkhardt + Weber Fertigungssysteme GmbH ("B+W")	Germany	
2.1.1	Burkhardt + Weber / Romi (Shanghai) Co., Ltd	China	Sale of machine tools produced by B+W and provision of services (spare parts and technical support).
3.	Rominor Comércio, Empreendimentos e Participações S.A. ("Rominor")	Brazil	Real estate activity, including purchases and sales, lease of company-owned properties, exploration of real estate rights, intermediation of real estate businesses, and provision of sureties and guarantees.
4.	Romi BW Machine Tools, Ltd.	United States	Sale of machine tools, spare parts, technical support and cast and machined products in North America.
5.	Rominor Empreendimentos Imobiliários LTDA.	Brazil	Interest in real estate ventures.
6.	Irsa Máquinas México S. de R. L. de C.V.	Mexico	Sale of machines for plastics and machine tools, spare parts and technical support.
7.	Prodz Administração e Gestão de Bens Ltda	Brazil	Granting of credit facilities to customers for machine financing and intermediation of services and businesses in general, except real estate.

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	Romi Italy and subsidiaries (1)	Romi Europe and subsidiaries (2)	Rominor Comércio (3)	Romi BW Machine Tools (4)	Rominor Empreendimen-tos (5)	IRSA Máq.Mexico (6)	Prodz (7)	Total
								09/30/2026
Investments:								
Number of shares/quotas representing share capital	(a)	(a)	6,191,156	3,000,000	78.000	1,188,000		
Ownership interest	100.0%	100.0%	93.1%	100.0%	100.0%	100.0%	100.0%	
Current assets	68,154	348,817	15,463	142,139	80,281	23,396	91,729	
Noncurrent assets	16,549	121,294	10,555	1,310	7,751	1,619	62,397	
Current liabilities	98,073	362,053	172	139,245	640	35,009	811	
Noncurrent liabilities	17,257	19,840	803	-	-	-	-	
Equity (equity deficit) of subsidiary	(30,627)	88,218	25,043	4,204	87,392	(9,994)	153,315	
Net income (loss) for the period	(13,249)	(7,608)	1,082	589	8,837	(1,021)	12,489	
Changes in investment balances:								
Investment balance as at December 31, 2025	**(19,281)**	**106,142**	**30,208**	**3,882**	**78,555**	**(9,601)**	**140,826**	**330,731**
Foreign exchange differences on foreign investments	1,903	(10,316)	-	(267)	-	628	-	(8,051)
Dividends declared and paid (b)	-	-	(7,982)	-	-	-	-	(7,982)
Equity in results of subsidiaries	(13,249)	(7,608)	1,082	589	8,837	(1,021)	12,489	1,118
Equity value - closing balance	**(30,627)**	**88,218**	**23,308**	**4,204**	**87,392**	**(9,994)**	**153,315**	**315,816**
Investments in subsidiaries	-	88,218	23,308	4,204	87,392	-	153,315	356,437
Provision for equity deficit of subsidiaries	(30,627)	-	-	-	-	(9,994)	-	(40,621)

(a) The subsidiaries' capital is not divided into units of interest or shares in their articles of organization.
(b) Payment of dividends by the subsidiary Rominor Comércio was approved by the Board of Directors at the meeting held on February 3, 2026 and ratified at the Annual Shareholders' Meetings held on March 10, 2026 and May 27, 2026, which authorized the distribution of profits for 2025. The Company received R$2,660 from this distribution in the first quarter of 2026, R$2,661 in the second quarter of 2026 and R$2,661 in the third quarter.

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09/30/2025

	Romi Italy and subsidiaries (1)	Romi Europe and subsidiaries (2)	Rominor Comércio (3)	Romi BW Machine Tools (4)	Rominor Empreendimentos (5)	IRSA Máq. Mexico (6)	Prodz (7)	Total
Investments:								
Number of shares/quotas representing share capital	(a)	(a)	6,191,156	3,000,000	78	1,188,000		
Ownership interest	100.0%	100.0%	93.1%	100.0%	100.0%	100.0%	100.0%	
Current assets	65,026	269,453	24,747	57,303	78,546	19,892	80,030	
Noncurrent assets	11,233	129,546	-	875	-	1,631	57,230	
Current liabilities	71,903	261,190	818	54,524	3,487	29,184	661	
Noncurrent liabilities	20,899	45,007	-	1,804	20	1,208	-	
Equity (equity deficit) of subsidiary	(16,543)	92,802	23,929	1,850	75,039	(8,869)	136,599	
Net income (loss) for the period	(13,373)	(13,780)	2,703	181	8,266	(868)	10,936	
Changes in investment balances:								
Investment balance as at December 31, 2024	**(3,073)**	**108,535**	**30,459**	**1,866**	**66,773**	**(9,358)**	**125,663**	**320,865**
Foreign exchange differences on foreign investments	(97)	(1,953)	-	(197)	-	1,357	-	(889)
Dividends declared and paid (b)	-	-	(10,891)	-	-	-	-	(10,891)
Equity in results of subsidiaries	(13,373)	(13,780)	2,703	181	8,266	(868)	10,936	(5,935)
Equity value - closing balance	**(16,543)**	**92,802**	**22,271**	**1,850**	**75,039**	**(8,869)**	**136,599**	**303,150**
Investments in subsidiaries	-	92,802	22,271	1,850	75,039	-	136,599	328,561
Provision for equity deficit of subsidiaries	(16,543)	-	-	-	-	(8,869)	-	(25,412)

(a) The subsidiaries' capital is not divided into units of interest or shares in their articles of organization.
(b) Payment of dividends by the subsidiary Rominor Comércio was approved by the Board of Directors at the meeting held on February 4, 2025, which authorized the distribution of profits for 2024. The Company received from this distribution the amount of R$10,891 in the second quarter of 2025.

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9 RELATED-PARTY BALANCES AND TRANSACTIONS

The balances and transactions with related parties as at September 30, 2026 and December 31, 2025 are as follows.

(i) BALANCE SHEET ACCOUNTS – PARENT

	RECEIVABLES		PAYABLES	
	09/30/2026	12/31/2025	09/30/2026	12/31/2025
DIRECT SUBSIDIARIES				
Romi Europe	19,701	18,080	63	200
Romi Italy	6,980	2,182	-	-
Romi BW Machine Tools	19,138	9,820	9	213
Irsa Máquinas México	29,653	22,338	31	17
Rominor Comércio	-	3,548	-	-
Prodz	-	-	24,553	33,082
	75,472	**55,968**	**24,656**	**33,512**
INDIRECT SUBSIDIARIES				
B+W - Burkhardt+Weber	23,087	14,851	144	335
Romi France S.A.S.	18,638	14,927	-	-
Romi Máquinas España S.A.	17,091	12,951	-	-
Romi Machines UK	32,121	16,865	29	13
	90,937	**59,594**	**173**	**348**
Total	**166,409**	**115,562**	**24,829**	**33,860**
Current	45,082	24,596	11,971	12,709
Noncurrent	121,327	90,966	12,858	21,151
Total	**166,409**	**115,562**	**24,829**	**33,860**

(ii) TRANSACTIONS

	Sales revenue		Operating income (expenses) and finance income (costs)	
	09/30/2026	09/30/2025	09/30/2026	09/30/2025
Romi Europe	3,844	983	534	127
Rominor Comércio	40	13	-	-
Rominor Empreendimentos	28	9	-	-
Romi Italy	5,935	3,741	-	-
Romi BW Machine Tools	10,195	204	336	150
Romi France S.A.S.	5,526	1,858	-	-
Romi Machines UK	18,030	2,038	218	27
Irsa Máquinas México	8,620	766	251	3
B+W - Burkhardt + Weber	8,470	2,056	-	-
Romi Máquinas España	5,444	385	-	-
Prodz	66	21	-	-
TOTAL	**66,198**	**12,074**	**1,339**	**307**

The main balances and transactions with related parties above refer to transactions between the Company and its subsidiaries.

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The Company enters into trading transactions for the supply and purchase of equipment, parts and components with certain subsidiaries, in accordance with the terms and conditions agreed between them; it does not have material transactions with related parties other than the transactions described above. Decisions regarding transactions between the Company and its subsidiaries are made by management.

The Company provides administrative services, mainly accounting and legal services, to the parent Fênix Empreendimentos S.A. The revenue accrued up to September 30, 2026 was R$120 (R$119 as at September 30, 2025).

The Company makes donations to Fundação Romi in amounts established by the agreement approved by the State Prosecutor's Office. Donations accrued up to September 30, 2026 totaled R$989 (R$949 as at September 30, 2025).

Compensation of the Company's key management personnel, who are its officers and directors, for the periods ended September 30, 2026 and 2025 was as follows:

	09/30/2026	09/30/2025
Fees and charges	7,621	8,330
Profit sharing	1,120	2,642
Private pension plan	383	348
Healthcare plan	326	313
PARENT	**9,450**	**11,633**
Fees and charges of subsidiaries	208	195
CONSOLIDATED	**9,658**	**11,828**

The amounts are consistent with the limits proposed by the Board of Directors and approved at the Annual General Meeting of Shareholders held on March 10, 2026.

10 TAXES AND CONTRIBUTIONS RECOVERABLE

	09/30/2026	12/31/2025
CURRENT		
Withholding Income Tax (IRRF)	3,009	1,820
Excise Tax (IPI)	3,779	2,595
Value-added Tax on Sales and Services (ICMS)	2,816	6,024
Social Integration Program (PIS)	128	332
Social Contribution on Revenues (COFINS)	590	1,529
IRPJ/CSLL recoverable (Selic-related proceeding) (a)	43,496	-
Social security proceeding (b)	7,763	-
TOTAL PARENT	**61,581**	**12,300**
Taxes recoverable of subsidiaries	13,863	9,521
TOTAL CONSOLIDATED	**75,444**	**21,821**
NONCURRENT		
IRPJ/CSLL recoverable (Selic-related proceeding) (a)	2,328	47,204
Value-added Tax on Sales and Services (ICMS)	3,482	3,232
Social security proceeding (b)	38,988	-
Other	24	25
TOTAL PARENT	**44,822**	**50,461**
Taxes recoverable of subsidiaries	6	6
TOTAL CONSOLIDATED	**44,828**	**50,467**

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a) IRPJ and CSLL exemption on SELIC interest accruals for rebates due for overpaid taxes

b) On March 20, 2019, the Company filed a writ of mandamus seeking to recover taxes it believes it had overpaid in the last five years, as a ruling exempted from taxes on income on SELIC interest accruals for tax rebates receivable.

c) This matter was submitted to the general repercussion procedure on September 24, 2021; the extraordinary appeal 1.063.187 ruling of the Supreme Federal Court (STF) unanimously decided to exempt from IRPJ and CSLL SELIC interest accruals for rebates due for overpaid taxes: "The levy of IRPJ and CSLL on SELIC rate interest received due to claim for refund of tax overpayments is unconstitutional".

Management analyzed this proceeding in light of the applicable accounting framework: (i) ICPC 22 - Uncertainty over Income Tax Treatments; and (ii) CPC 25 - Provisions, Contingent Liabilities and Contingent Assets. The analyses took into account the opinion of management and of the tax experts. It was concluded that ICPC 22 - Uncertainty over Income Tax Treatments is the appropriate pronouncement for this specific situation, since the matter deals specifically with IRPJ and CSLL, i.e., taxes on income.

This pronouncement requires the Company to assess whether it is "more likely than not" that the tax treatment adopted will be accepted by the tax authorities. Considering that this is a lawsuit under a general repercussion ruling, applicable to all other proceedings to be judged, as well as the recent history of modulations by the STF and that the Company filed its lawsuit before the STF ruling, management concluded that it is more likely than not that the Company is entitled to this recoverable tax at the date of approval and issue of the individual and consolidated interim financial information as at September 30, 2021; this conclusion is consistent with the opinion of legal counsel. Accordingly, the tax credit related to the overpaid taxes plus interest accruals on the judicial deposits were recognized in the period ended September 30, 2021.

The effects of these recognitions had the following impacts on the statements of income for the third quarter of 2021: (i) finance income: R$2.1 million; and (ii) current income tax and social contribution: R$42.9 million.

The lawsuit moved to agree with the recovery of overpaid taxes except for those on the judicial deposits. The Company has filed several appeals, as the matter was under discussion at the STJ (Topic 504) and, subsequently, in Direct Action of Unconstitutionality 7.813, filed in April 2025 by the National Health Confederation, addressing interest accruals on judicial deposits. In November 2025, Direct Action of Unconstitutionality 7.813, dismissed the rights of recovery, despite the appeals. Accordingly, there is insufficient legal basis to maintain the tax recoverable on the judicial deposit remuneration.

Therefore, management, as advised by its legal counsel, decided, in the fourth quarter of 2025, to derecognize the tax credit related to the judicial deposits that had been recognized as at September 30, 2021.

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The effects of derecognition on the statements of income for the fourth quarter of 2025 were: (i) finance costs: R$6.8 million; and (ii) current income tax and social contribution: R$13.3 million.

As at September 30, 2026, of the balance of "Taxes and contributions recoverable", R$43,496 in current assets and R$2,328 in noncurrent assets relate to this proceeding (R$47,204 as at December 31, 2025).

Although the lawsuit decision is now final and unappealable, in September 2026 the Company requested a judicial non-enforcement.

b) Exemption from social security contributions of certain payroll items

On August 27 and 28, 2009, the Company filed two writs of mandamus seeking its right to exemption on employer social security contributions on certain payroll items, including the first 15 days of absence due to illness or accident, maternity pay, among others, as well as recovery of amounts overpaid.

Following a partially favorable decision and the judgment of appeals, the Federal Regional Court of the 3rd Region recognized the Company's right of exemption from of social security contributions, subject to the limits established by the Supreme Federal Court, on the statutory one-third vacation bonus. Under Topic 985, the STF upheld taxpayers rights of non-levying of contributions on this bonus, with effects preserving payments through September 14, 2020 by taxpayers who were already disputing the matter in court.

The decisions became final and unappealable at the end of August 2026. Upon final resolution of the lawsuits, Management, together with its legal and tax advisers, concluded, in light of CPC 25 – Provisions, Contingent Liabilities and Contingent Assets, that realization of the tax credits had become virtually certain.

Accordingly, for the period ended September 30, 2026, the Company recognized tax credits totaling R$46,752.

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The effects of these recognitions had the following impacts on the statements of income for the third quarter of 2026: (i) finance income: R$23,062; (ii) other operating income: R$18,582; and (iii) current income tax and social contribution expense: R$5,935, resulting in a positive impact of R$35,709 on net income.

The credits will be submitted to the Brazilian Federal Revenue Office for approval and subsequent offset against taxes payable by the Company, in accordance with the applicable administrative procedures. The Company will continue to assess any additional recognition of amounts currently excluded from the calculation.

11 INVESTMENT PROPERTY

In 2012, management decided, consistent with its plans for the expansion of its operations in the short and medium term, to classify part of its properties under "Investment property", holding them for capital appreciation purposes. The amounts classified as investment property are R$13,500 (R$13,500 – as at December 31, 2025) in the parent and R$13,854 (R$13,854 – as at December 31, 2025) in the consolidated.

Investment property is measured at historical cost and disclosures provided at fair value. The Company engaged an independent appraiser who, applying the methodology defined by the Brazilian Institute of Engineering Appraisals, which also uses market evidence related to prices of transactions carried out with similar properties, measured these properties at fair value, less costs to sell, at R$110,661 (R$110,661 – as at December 31, 2025) in the parent and R$114,318 (R$114,318 – as at December 31, 2025) in the consolidated.

In April 2022, through the subsidiary Rominor Empreendimentos Imobiliários Ltda. ("Rominor Empreendimentos") the gated land subdivision Vila Romi *Residence* was launched. The project is currently in its final phase and, as at September 30, 2026, seven plots are available for sale, with no significant impacts expected from this project.

In September 2025, through the subsidiary Rominor Comércio Empreendimentos e Participações S.A. ("Rominor Comércio"), in partnership with CPR4 Santa Bárbara do Oeste Empreendimento Imobiliário SPE Ltda., the real estate project, Condomínio Adara Residence, was launched, located at Rua Duque de Caixas, in Santa Bárbara d'Oeste/SP.

The transaction provides for the sale of the land at a minimum sale price, with Rominor Comércio being entitled to 12.5% of the expected Total Sales Value (VGV).

The corresponding amount was recognized in the fourth quarter of 2025 under "Other operating income, net", totaling R$12,106, and "Trade accounts receivable", of R$12,591. The net effect on profit or loss for 2025 was R$11,711. The balance of "Trade accounts receivable" as at September 30, 2026 was R$11,962.

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12 PROPERTY, PLANT AND EQUIPMENT

Changes in property, plant and equipment, parent and consolidated, are as follows:

	Parent	Consolidated
At December 31, 2024, net	**435,898**	**520,407**
Additions	140,784	142,462
Disposals, net	(2,592)	(2,471)
Transfers to inventory of rental machines for sale, net	(33,974)	(33,974)
Depreciation	(42,233)	(47,399)
Translation adjustments, net	-	(3,903)
At September 30, 2025, net	**497,883**	**575,122**
Total cost	1,020,293	1,200,916
Accumulated depreciation	(522,410)	(625,794)
Net balance	**497,883**	**575,122**
At December 31, 2025, net	**464,443**	**546,493**
Additions	122,286	128,853
Disposals, net	(1,624)	(2,102)
Transfers to inventory of rental machines for sale, net	(53,838)	(53,838)
Depreciation	(46,928)	(55,969)
Translation adjustments, net	-	(2,668)
At September 30, 2026, net	**484,339**	**560,769**
Total cost	1,053,159	1,246,249
Accumulated depreciation	(568,727)	(685,480)
Net balance	**484,339**	**560,769**

Property, plant and equipment pledged as collateral

Under the BNDES financing agreements, property, plant and equipment of R$75,650 as at September 30, 2026 (R$58,534 as at December 31, 2025) is pledged as collateral. These items refer to land, buildings, facilities, machinery and equipment.

Machines allocated to the machine rental business

The Company's own manufactured machines are allocated to the machine rental business, a business initiative launched in the third quarter of 2020, totaling R$90,178 at September 30 2026 (R$81,785 in 2025) and R$22,095 of depreciation (R$18,780 in 2025).

Changes in the balance of these machines are as follows:

	Parent and Consolidated
At December 31, 2024	**163,948**
Additions	81,785
Depreciation	(18,780)
Machines returned from rental	(33,974)
At September 30, 2025	**192,980**
At December 31, 2025	**194,590**
Additions	90,178
Depreciation	(22,095)
Machines returned from rental	(53,838)
At September 30, 2026	**208,835**

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Impairment

For the year ended December 31, 2025, the Company's management assessed each business segment and concluded that:

i) Romi Machinery: There is no indication that would require an impairment test and, consequently, the recognition of a provision for impairment of property, plant and equipment and intangible assets.

ii) Burkhardt + Weber Machinery: (Note 13 (i)).

iii) Cast and machined products: In view of the economic performance of the cash-generating unit in the year ended December 31, 2025, management believes that as at that date the assets might be impaired. Management prepared an appraisal report, with the support of a specialized firm, in order to obtain the fair value less costs to sell of the property, plant and equipment items of this segment and compared it with the carrying amount.

For land, buildings and construction, the measurement of fair value less costs to sell was carried out by applying the market data comparison method using specialized software, with data collected from the local real estate market at specific levels of precision and support.

To determine the basic unit market value, a survey was carried out with the local real estate market and related parties, comparing it with other similar properties offered or transacted, matched to the specific characteristics of the property.

With regard to buildings and improvements, the reconstruction or replacement cost of similar constructions was quantified using design or official standard costs, assessing variables for increases or decreases, in addition to the respective depreciation, considering the state of conservation observed during the technical inspections.

To determine the value of the building, materials used were considered, under relevant construction standards and specific characteristics. All the information contained in the appraisal reports complies with NBR 14.653 of ABNT.

Management did not identify significant changes in the assumptions used for the impairment test performed in 2025 and will perform a new assessment before December 31, 2026.

Management concluded that the property, plant and equipment is recoverable and there is no need to recognize a provision for impairment as at December 31, 2025.

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13 INTANGIBLE ASSETS

Changes in intangible assets, parent and consolidated, are as follows:

	Parent	Consolidated
At December 31, 2024, net	**337**	**49,086**
Amortization	(131)	(1,866)
At September 30, 2025, net	**206**	**47,220**
At December 31, 2025, net	**139**	**45,913**
Additions	54	610
Amortization	(66)	(759)
Translation adjustments, net	-	(5,667)
At September 30, 2026, net	**127**	**40,097**

On December 22, 2011, the Company approved the acquisition of all of the shares of B+W (Burkhardt + Weber Fertigungssysteme GmbH) through its direct subsidiary Romi Europa GmbH. The measurement and allocation of the purchase price, considered the following nature and characteristics:

(a) Technology: "*know-how*" of products and technologically feasible processes, enhancing competitive advantages in relation to product quality and efficiency, amortized over 5 to 20 years;

(b) Portfolio of customers: customer purchase orders outstanding as at the acquisition date, already fully amortized.

(c) Customer relationship: contractual rights from: (i) the history of customer relationships; (ii) the likelihood of occurrence of new business in the future, amortized over 20 years.

(d) Trademark: rights of use of the trademark B+W (Burkhardt + Weber Fertigungssysteme), which is related to high-tech products, without a defined amortization period.

For the year ended December 31, 2025, management assessed each business segment, through an impairment test, and concluded that there is no indication that would require the recognition of a provision for impairment of property, plant and equipment and intangible assets.

Management did not identify significant changes in the assumptions used for 2025 impairment tests and will perform a new assessment before December 31, 2026.

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14 ORROWINGS

	Parent			Consolidated		
	Domestic currency	**Foreign currency**	**Total**	**Domestic currency**	**Foreign currency**	**Total**
Borrowing balance at December 31, 2024	**202,966**	**126,358**	**329,324**	**202,966**	**261,441**	**464,407**
New borrowing	-	92,575	92,575	-	92,575	92,575
Payment of principal	(11,631)	(46,672)	(58,303)	(11,631)	(57,866)	(69,497)
Payment of interest	(19,558)	(2,756)	(22,314)	(19,558)	(3,100)	(22,658)
Foreign exchange and charges (principal and interest)	-	(1,417)	(1,417)	-	(20,828)	(20,828)
Interest accrued at year end	9,658	4,125	13,783	9,658	5,076	14,734
Revolving credit (net)	-	-	-	-	(45,870)	(45,870)
Borrowing balance at September 30, 2025	**181,435**	**172,213**	**353,648**	**181,435**	**231,428**	**412,863**
Current	27,951	37,491	65,442	27,951	67,842	95,793
Noncurrent	153,484	134,722	288,206	153,484	163,586	317,070
	181,435	**172,213**	**353,648**	**181,435**	**231,428**	**412,863**
Borrowing balance at December 31, 2025	**377,923**	**177,929**	**555,852**	**377,923**	**233,359**	**611,282**
Payment of principal	(23,551)	(58,513)	(82,064)	(23,551)	(103,941)	(127,492)
Payment of interest	(13,642)	(6,322)	(19,964)	(13,642)	(6,732)	(20,374)
Foreign exchange and charges (principal and interest)	-	(13,630)	(13,630)	-	(15,540)	(15,540)
Interest accrued at period end	13,410	4,093	17,503	13,411	4,206	17,617
Revolving credit (net)	-	-	-	-	5,742	5,742
Borrowing balance at September 30, 2026	**354,140**	**103,557**	**457,697**	**354,141**	**117,094**	**471,235**
Current	89,425	55,949	145,374	89,425	69,487	158,912
Noncurrent	264,715	47,608	312,323	264,716	47,607	312,323
	354,140	**103,557**	**457,697**	**354,141**	**117,094**	**471,235**

Maturities of noncurrent liabilities as at September 30, 2026, parent and consolidated, are as follows:

	Parent	Consolidated
2027 (3 months)	69,687	69,687
2028	88,997	88,997
2029	85,760	85,760
2030	67,879	67,879
Total	**312,323**	**312,323**

Restrictive contractual clauses ("*covenants*")

The Company raises financing from private and public financial institutions. Only the BNDES facilities contain restrictive contractual clauses:

(i) BNDES Exim Pre-shipment Financing Facility, authorized on April 28, 2020;

(ii) BNDES Exim Post-shipment Financing Facility (Supplier Credit type), contracted on March 29, 2022;

(iii) BNDES Exim Pre-shipment Financing Facility for 4.0 accredited goods, contracted in December 2022;

(iv) BNDES "Brasil Soberano Emergency Credit – Working Capital Diversification" financing, authorized on December 4, 2025.

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These agreements restrict the Company, without the prior authorization of the BNDES, from incurring new debt, granting preference to other creditors, redeeming shares or issuing debentures and founders' shares, unless contractually provided for, for borrowings in the ordinary course of business for the sale of goods manufactured by the Company, the discounting of receivables and borrowings for other purposes, provided that the Consolidated Financial Ratio (Net Debt / EBITDA) is equal to or less than 3.75, determined based on the consolidated results of the last 12 months.

The agreements do not establish an obligation to maintain a financial ratio. The 3.75 limit is a condition for granting a waiver from BNDES's with prior consent for contracting new debt; exceeding this limit does not result in an event of default or acceleration of amortization terms, does not impose an obligation of early settlement and does not affect the classification of liabilities between current and noncurrent.

The agreement indicated in item (iv) additionally provides for a restriction on the distribution of accumulated profits from 2025 to 2027, subject to Article 45, paragraphs "a" and "b", and the sole paragraph of the Bylaws, and an obligation to maintain or increase the level of employment.

As at September 30, 2026, the Consolidated Financial Ratio calculated by the Company was 3.85. During the period, the Company did not contract new debt requiring BNDES's prior consent, and had complied with the other contractual obligations set out in the agreements to which it is a party.

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15 FINAME MANUFACTURER FINANCING

	Parent and Consolidated
FINAME financing balance	
Borrowing balance at December 31, 2024	**391,077**
New borrowing	158,227
Payment of principal	(131,026)
Payment of interest	(19,899)
Interest incurred	(523)
Borrowing balance at September 30, 2025	**397,856**
Current	
FINAME manufacturer financing	156,567
Noncurrent	
FINAME manufacturer financing	241,289
	397,856
FINAME financing balance	
Borrowing balance at December 31, 2025	**410,184**
New borrowing	157,835
Payment of principal	(129,314)
Payment of interest	(12,649)
Interest incurred	**(222)**
Borrowing balance at September 30, 2026	425,834
Current	
FINAME manufacturer financing	149,684
Noncurrent	
FINAME manufacturer financing	276,150
	425,834

The FINAME manufacturer financing agreements are guaranteed by promissory notes and sureties; the main guarantor is the subsidiary Rominor Empreendimentos. Balances are directly related to "Onlending of FINAME manufacturer financing" (Note 5), as the financing transactions are directly linked to sales to specific customers. The contractual terms related to the amounts, charges and periods financed under the program are on-lent in full to the financed customers, and amounts received on a monthly basis under "Onlending of FINAME manufacturer financing" all used for the repayment of the related financing agreements. The Company, therefore, acts as an agent for the onlending of the funds to the banks mediating the financing transactions, but remains as the main obligor in this transaction.

The "FINAME manufacturer financing" balance and "Onlending of FINAME manufacturer financing" include accruals to September 30, 2026 and December 31, 2025. The increase in the balances, to R$31,684 as at September 30, 2026 (from R$23,871 as at December 31, 2025), refers to past-due trade notes, renegotiations in progress due to late payment and transactions not yet released by the agent bank. Management believes that there are no risks to the realization of these receivables, over and above the allowance for credit risks already recorded, since the amounts are collateralized by the underlying machinery sold.

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The maturities of FINAME manufacturer financing recorded in noncurrent liabilities as at September 30, 2026, parent and consolidated, are as follows:

	Parent and Consolidated
2027	34,345
2028	118,892
2029	71,497
2030	37,984
2031	13,432
Total	**276,150**

16 PROVISION FOR TAX, LABOR AND CIVIL RISKS

Management, based on the advice of its legal counsel, records provisions for legal proceedings according to the likelihood of risk of loss. Proceedings classified as probable risk of loss for which a provision was recorded were as follows:

	Parent		Consolidated	
	09/30/2026	**12/31/2025**	**09/30/2026**	**12/31/2025**
Tax	143	143	143	143
Civil	3,350	3,070	3,350	4,780
Labor	6,216	5,232	6,216	5,232
Total	**9,709**	**8,445**	**9,709**	**10,155**
Current liabilities	9,336	7,947	9,336	9,657
Noncurrent liabilities	373	498	373	498
	9,709	**8,445**	**9,709**	**10,155**

This provision is for probable risk of loss from proceedings and for statutory obligations which are being challenged through judicial discussion of unconstitutionality. Changes in the provision:

	12/31/2025	**Additions**	**Utilizations / reversals**	**Interest accruals and translation adjustments**	**09/30/2026**
Tax	143	-	-	-	143
Civil	3,070	-	(7)	287	3,350
Labor	5,232	3,062	(4,044)	1,966	6,216
Total Parent	**8,445**	**3,062**	**(4,051)**	**2,253**	**9,709**
Subsidiaries	1,710	-	(1,710)	-	(0)
Total Consolidated	**10,155**	**3,062**	**(5,761)**	**2,253**	**9,709**

As at September 30, 2026, the nature of the main proceedings were as follows:

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(a) Civil proceedings

These refer to civil proceedings in which the Company is the defendant, related mainly to the claims for: (i) revision/termination of contracts; (ii) damages; and (iii) annulment of protest of notes with losses and damages, among others.

(b) Labor claims

These are labor claims in which the Company is the defendant; the main cases are as follows: (i) differences in overtime and related effects; (ii) health hazard premium/hazardous duty premium; (iii) damages for work-related accident/occupational disease; and (iv) secondary obligor liability in matters involving outsourced service providers, among others.

(c) Tax proceedings initiated by the Company

The Company deposited in court R$10,072 on August 31, 2021 (including accruals totals R$16,251 in September 2026), challenging its ICMS liability in the PIS and COFINS tax base. Although a final and unappealable decision was rendered on February 21, 2019, the Brazilian Federal Revenue Office only confirmed the treatment for tax credits recorded through the DCTF referring to PIS and COFINS for the ICMS. Tax notices were issued requiring the presentation of various accounting documents.

The Brazilian Federal Revenue Office, analyzed the Company's claim and has alleged that the Company had considered, the PIS and COFINS levied on the ICMS as displayed on sales invoices, had not fully formed part of the tax bases for these contributions. Accordingly, it concluded that part of the PIS and COFINS tax credits declared in the DCTF linked to the writ of mandamus did not correspond to the actual ICMS shown on the invoices; a notification was therefore issued demanding payment of these amounts.

Management believes that the Brazilian Federal Revenue Office committed several errors in its calculation of PIS and COFINS and has filed in the matter in court an Action for Annulment; however, this required providing escrow security through a court deposit for the amount under discussion.

As at September 30, 2026, management, under the advice of legal counsel, has classified this proceeding as a possible risk of loss.

There have been no new facts or factors that change the conclusion previously reached at the time of issue of the interim financial information.

Judicial deposits

The Company has judicial deposits of R$21,815 as at September 30, 2026 (as at December 31, 2025 – R$19,549) of various natures, classified in noncurrent assets, relating to remote or possible proceedings, the most significant of which is already disclosed in item (c) above.

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(d) Proceedings classified as possible risk of loss

The claims classified as possible risk are for tax, civil and labor nature involve matters similar to those described above. Management believes that it is not probable that these proceedings will result in disbursements.

The more significant tax proceedings are described below:

IRPJ and CSLL on interest on capital in 2019: Tax assessment notice issued by the Brazilian Federal Revenue Office, related to the 1st, 3rd and 4th quarters of 2019, for tax allegedly due following the deduction of Interest on Capital (JCP) distributions in an amount higher than that permitted by law, as the base of profits included prior years.

In 2025, management, under the advice of its legal counsel, concluded that the deductibility of JCP paid based on profits from prior years is consistent with case law of the Superior Court of Justice: (i) Special Appeal (REsp) n. 1.086.752; (ii) REsp n. 1.955.120; (iii) REsp n. 1.946.363; (iv) Interlocutory Appeal in Special Appeal (AREsp) n. 1.790.130; (v) REsp n. 1.941.263; (vi) REsp n. 1.944.892; and (vii) REsp n. 1.978.515. Although an administrative proceeding is possible, a final decision of the Judiciary is likely to be favorable.

The contingency, including accruals, totals R$21,352, and is suspended while the administrative appeal filed is pending judgment.

Supported by its legal counsel, the Company's management believes that it is more likely than not that the tax authorities will accept this treatment.

IRPJ and CSLL on interest on capital in 2020: Tax assessment notice issued by the Brazilian Federal Revenue Office, related to the 1st, 3rd and 4th quarters of 2020, for tax allegedly due following the deduction of JCP distributions in an amount higher than that permitted by law, as the base of profits included prior years.

In 2025, management, under the advice of its legal counsel, concluded that the deductibility of JCP paid based on profits from prior years is consistent with case law of the Superior Court of Justice: (i) Special Appeal (REsp) n. 1.086.752; (ii) REsp n. 1.955.120; (iii) REsp n. 1.946.363; (iv) Interlocutory Appeal in Special Appeal (AREsp) n. 1.790.130; (v) REsp n. 1.941.263; (vi) REsp n. 1.944.892; and (vii) REsp n. 1.978.515. Although an administrative proceeding is possible, a final decision of the Judiciary is likely to be favorable.

The contingency, including accruals, totals R$76,073, and is suspended while the administrative appeal filed is pending judgment.

Supported by its legal counsel, the Company's management believes that it is more likely than not that the tax authorities will accept this treatment.

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17 INCOME TAX AND SOCIAL CONTRIBUTION

Income tax is calculated based on taxable profit at the rate of 15%, plus a 10% surtax on taxable profit exceeding R$240 per year, and social contribution is calculated at the rate of 9% on taxable profit, except for the subsidiaries Rominor Comércio, Rominor Empreendimentos and PRODZ, for which income tax and social contribution are calculated under the presumed tax regime. Subsidiaries outside Brazil follow local tax regimes.

A reconciliation of the statutory to the effective tax rates for the nine month periods to September 30, 2026 and 2025, is as follows:

	Parent		Consolidated	
	2026	**2025**	**2026**	**2025**
Profit before income tax and social contribution	**52,002**	**53,709**	**54,708**	**53,814**
Statutory rate (income tax and social contribution)	**34%**	**34%**	**34%**	**34%**
Nominal income tax and social contribution expense	(17,681)	(18,261)	(18,601)	(18,297)
Interest on equity benefit	10,771	17,106	10,771	17,106
Provision for social security charges	1,319	-	1,319	-
SELIC interest and social security proceedings	9,255	1,424	9,255	1,424
Research and development ("Lei do Bem" - Law 11,196/05)	1,571	3,909	1,571	3,909
Equity in results of subsidiaries	381	(2,018)	-	-
Deferred tax assets not recorded in subsidiaries	-	-	(6,616)	(5,418)
Management profit sharing	(457)	(1,078)	(457)	(1,078)
Accelerated depreciation Decree 7,854/2012	1,301	-	1,301	-
Accrued interest on escrow deposits	408	-	408	-
Difference of rate and/or tax regime	-	-	4,597	3,424
Other, net	38	(1,175)	732	(1,066)
Current and deferred income tax and social contribution income expense (benefit)	**6,906**	**(93)**	**4,280**	**4**
Current	(757)	(4,048)	(6,366)	(9,052)
Deferred	7,663	3,955	10,646	9,056
Total expense (benefit)	**6,906**	**(93)**	**4,280**	**4**
Effective rate (income tax and social contribution)	**-13%**	**0%**	**-8%**	**0%**

The differences under presumed tax regime for the subsidiaries Rominor Comércio, Rominor Empreendimentos and PRODZ are considered above.

Deferred tax assets on tax losses carryforwards of foreign subsidiaries, except for BW, for which deferred tax assets were recognized, have not been recognized reflecting management's assessment of the probability of realization.

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Changes in deferred tax assets and liabilities, parent and consolidated, for the period ended September 30, 2026, were as follows:

	Assets		Liabilities	
	Parent	Consolidated	Parent	Consolidated
At December 31, 2025	**16,252**	**25,852**	**-**	**38,731**
Changes in the period				
Additions	10,158	11,790		-
Realization	(2,496)	(2,748)		(2,984)
Foreign exchange differences	-	(59)		(1,182)
At September 30, 2026	**23,914**	**34,835**		**34,565**

18 EQUITY

Capital

Subscribed and paid-up capital as at September 30, 2026 of R$988,470 (R$988,470 as at December 31, 2025) is represented by 93,170,747 registered, book-entry common shares without par value (93,170,747 as at December 31, 2025).

Profit reserves

a) Legal reserve

Pursuant to Article 193 of Law 6,404/76, an appropriation of 5% of profit for the year is made, limited to 20% of the capital account balance.

b) Dividends and interest on capital ("JCP")

(i) On June 9, 2026, the distribution of interest on capital ("JCP") to be attributed to the mandatory dividends for 2026, in the amount of R$5,589, at R$0.06 per share, was approved, for payment by December 31, 2027.

(ii) On September 24, 2026, the distribution of interest on equity ("JCP") to be attributed to the mandatory dividends for 2026, in the amount of R$26,088, at R$0.28 per share, was approved, for payment by December 31, 2027.

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Earnings per share

Basic earnings per share are calculated by dividing the profit attributable to shareholders of the Company by the weighted average number of outstanding common shares during the period, excluding common shares purchased by the Company and held as treasury shares.

Diluted earnings per share are calculated by adjusting the profit attributable to shareholders and the weighted average number of outstanding common shares, taking into account the effects of all instruments potentially convertible into common shares, such as options, subscription warrants or other equity instruments that could give rise to dilution.

	09/30/2026	09/30/2025
Profit for the period attributable to the controlling interests	58,908	53,616
Weighted average number of shares outstanding	93,171	93,171
Basic and diluted earnings per share - adjusted	**0.63**	**0.58**

In the period presented, basic earnings per share and diluted earnings per share are the same, since the Company does not have financial instruments or contracts that could result in a dilutive effect on earnings per share.

19 SEGMENT REPORTING – CONSOLIDATED

To manage its operations, the Company is organized into three business units, which are the basis on which it reports its primary information by segment, namely: Romi Machinery, Burkhardt+Weber Machinery and Cast and Machined Products.

The ROMI Machinery Business Unit comprises the Machine Tools lines (conventional lathes, CNC lathes - computer numerical control, machining centers, vertical lathes, heavy and extra-heavy horizontal lathes, turning centers and boring mills) and Plastic Processing Machinery (plastic injection molding machines with clamping force of between 70 and 1,500 tons and plastic blow molding machines for parts of up to 100 liters).

The Burkhardt + Weber Machinery Unit, whose products are manufactured at the German subsidiary, features large horizontal machining centers and machines for special applications, with 4 and 5 axes, with high precision and productivity, intended to serve relevant industrial sectors such as automotive, defense, construction and mining, and energy, among others.

The Cast and Machined Products Business Unit production capacity is approximately 50,000 tons/year of gray, ductile or vermicular iron parts with individual weights of up to 40,000 kg.

Although the Cast and Machined Products business unit reported an operating loss, the Company concluded that there is no indication that would require the recognition of a provision for impairment of property, plant and equipment and intangible assets (Note 12).

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The information for the period ended September 30, 2026 was prepared and is presented on a comparative basis with the period ended September 30, 2025, according to the Company's segments:

						September 30, 2026
	Romi Machinery	**Burkhardt + Weber Machinery**	**Cast and machined products**	**Other**	**Eliminations between segments**	**Consolidated**
Net operating revenue	512,098	193,228	107,490	-	-	812,816
Cost of sales and services	(272,435)	(151,664)	(187,312)	-	-	(611,411)
Transfers remitted	2,138	-	52,829	-	(54,967)	-
Transfers received	(52,829)	-	(2,138)	-	54,967	-
Gross profit (loss)	**188,972**	**41,564**	**(29,131)**	**-**	**-**	**201,405**
Operating (expenses) income:						
Selling expenses	(75,176)	(20,202)	(2,733)	-	-	(98,111)
General and administrative expenses	(44,784)	(24,925)	(13,020)	-	-	(82,729)
Research and development	(20,587)	-	(4,930)	-	-	(25,517)
Management fees	(6,709)	-	(2,949)	-	-	(9,658)
Other operating income, net	2,264	-	-	18,617	-	20,881
Operating profit (loss) before finance income (costs)	**43,980**	**(3,563)**	**(52,763)**	**18,617**		**6,271**

Inventories	456,341	230,097	80,041	-	-	766,479
Depreciation and amortization	37,552	5,366	13,811	-	-	56,729
Property, plant and equipment, net	331,419	65,790	163,560	-	-	560,769

	Europe	**Latin America**	**North America**	**Africa and Asia**	**TOTAL**
Net operating revenue per geographical region	93,272	608,202	56,458	54,884	812,816

The amounts recorded in the "Other" column mainly relate to the proceeding concerning the non-levy of social security contributions on certain payroll items (Note 10). The effects in the third quarter of 2026 were: (i) finance income: R$23,062; (ii) other operating income: R$18,582; and (iii) current income tax and social contribution expense: R$5,935, resulting in a positive impact of R$35,709 on net income.

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September 30, 2025

	Romi Machinery	Burkhardt + Weber Machinery	Cast and machined products	Other	Eliminations between segments	Consolidated
Net operating revenue	562,633	230,895	144,945	-	-	938,473
Cost of sales and services	(279,869)	(194,389)	(218,263)	-	-	(692,521)
Transfers remitted	2,271	-	54,072	-	(56,343)	-
Transfers received	(54,072)	-	(2,271)	-	56,343	-
Gross profit (loss)	**230,963**	**36,506**	**(21,517)**	**-**	**-**	**245,952**
Operating (expenses) income:						
Selling expenses	(71,400)	(22,526)	(5,123)	-	-	(99,049)
General and administrative expenses	(43,671)	(24,993)	(13,415)	-	-	(82,080)
Research and development	(19,970)	-	(4,570)	-	-	(24,540)
Management fees	(7,996)	-	(3,832)	-	-	(11,828)
Other operating income, net	3,491	-	-	971	-	4,462
Operating profit (loss) before finance income (costs)	**91,417**	**(11,013)**	**(48,457)**	**971**		**32,917**
Inventories	499,458	156,883	82,975	-	-	739,316
Depreciation and amortization	34,028	5,289	12,457	-	-	51,774
Property, plant and equipment, net	312,189	68,550	163,483	-	-	544,222

	Europe	Latin America	North America	Africa and Asia	TOTAL
Net operating revenue per geographical region	138,346	686,925	48,048	65,154	938,473

20 FUTURE COMMITMENTS

The Company entered into an electric energy purchase agreement for the next three years, with Auren Energia and then with CTG Brasil, therefore, through December 31, 2028, adjusted annually by the General Market Price Index (IPCA):

Year of supply	AMOUNT
2026	8,669
2027	10,388
2028	9,755
	28,812

Management assessed and concluded that these agreements are consistent with the electricity consumption requirements for the contracted period.

21 APPROVAL OF THE INDIVIDUAL AND CONSOLIDATED INTERIM FINANCIAL INFORMATION

The individual parent company and consolidated financial information was approved by the Board of Directors on October 20, 2026 and authorized for issue.

* * *

Certificate Of Completion

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Diogo Maros de Carvalho diogo.carvalho@pwc.com Sócio PwC BR Security Level: Email, Account Authentication (None), Digital Certificate **Signature Provider Details:** Signature Type: ICP-Brasil Issuer: AC SyngularID Multipla Subject: CN=Diogo Maros de Carvalho:22021437850	Signed by:  5F6DF52C28974E0... Signature Adoption: Pre-selected Style Using IP Address: 201.56.5.228 Certificate policy: [1]Certificate Policy: Policy Identifier=2.16.76.1.2.1.133 [1,1]Policy Qualifier Info: Policy Qualifier Id=CPS Qualifier: http://syngularid.com.br/repositorio/ac-syngularid-multipla/dpc/dpc-ac-syngularID-multipla.pdf	Sent: 04 November 2026 | 13:36 Viewed: 04 November 2026 | 15:10 Signed: 04 November 2026 | 15:34

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Completed	Security Checked	04 November 2026 | 15:34

Payment Events	Status	Timestamps