

Parent company and consolidated quarterly information at March 31, 2026 and independent auditor's report



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Performance Comments 1Q26 - SIMPAR S.A.

Continuous results improvement, combining:

- 1) strong EBITDA growth, 2) profitability expansion, 3) lower Net Capex, and 4) the lowest financial leverage in the last 15 years*

GROSS REVENUE


R\$ 12.2 bn

+6% vs. 1Q25

ADJUSTED NET INCOME


-R\$ 13 mn

vs. R\$ 8 mn in 1Q25

ADJUSTED EBITDA


R\$ 3.2 bn

+14% vs. 1Q25

LTM ROIC (ex-BBC)


17.7%

(productive)¹

+2.0 p.p. above third-party cost of capital

CONSISTENT AND DIVERSIFIED ORGANIC GROWTH


Net Revenue from Services up **8.6% y/y** in 1Q26

HIGHER OPERATIONAL EFFICIENCY


Adjusted EBITDA up **14% y/y** to **R\$3.2 bn** in 1Q26
 LTM EBITDA² per employee up **14% y/y** to **R\$218 K** in 1Q26

LOWER INVESTMENT NEEDS


-**68% y/y** reduction in Net Capex in 1Q26
Lowest amount in a first quarter since 2020³

BROAD ACCESS TO LONG-TERM CAPITAL SOURCES


+**R\$4.2 bn** in debt raised (avg. cost: **CDI + 1.9%** | average tenor: **5.1 years**)
 +**R\$2.9 bn** in combined capital increases⁴

YEAR-OVER-YEAR LEVERAGE REDUCTION


0.6x y/y reduction in leverage (to 3.0x)
2.8x when including the capital increases

MONETIZATION OF A NON-LISTED COMPANY


Sale of Ciclus Amazônia in April/26 for **R\$270 mn⁵** (total equity value)
Strong value creation based on an implied valuation of **3x 2025 book value**

Notes: (1) Excludes capital employed in operations that have not yet contributed to revenue generation — see ROIC section for details. Excluding the positive impact from the sale of Ciclus Rio, ROIC would be 15.7%; (2) Adjusted LTM EBITDA; (3) Since SIMPAR's founding; (4) The effective achievement of the total subscription will still depend on the settlement of remainder and additional remainder orders and on approval by the Boards of Directors. The combined total value of the Transaction excludes the amount of SIMPAR's capital contribution to MOVIDA and VAMOS; (5) R\$121 mn represents the equity value corresponding to SIMPAR's 45% stake.

MESSAGE FROM MANAGEMENT

We are pleased to report **SIMPAR's** results for the first quarter of 2026, reflecting the **consistency of our management model and disciplined execution of our strategic plan**, with continued improvement in profitability and sustained growth in operating cash flow.

We thank our **shareholders, clients, suppliers and investors** for their continued **trust**, and **our PEOPLE**. With more than 56 thousand employees who are the key differentiator across our companies, for their dedication, efficiency and commitment to delivering high-quality service and anticipating our clients' needs.

We also thank the shareholders who participated in the **Private Capital Increases**, reaffirming their alignment with the Company's strategy and confidence in the growth and value creation opportunities across our businesses. To date¹, these transactions totaled **R\$1,8 billion at SIMPAR, R\$750 million at MOVIDA and R\$529 million at VAMOS**. These amounts are close to the **respective maximums of R\$2.0 billion at SIMPAR, R\$750 million at MOVIDA and R\$600 million at VAMOS under the Private Capital Increases**, demonstrating the confidence of the **capital markets and BNDESPAR, a leading institution with a strong track record of long-term value creation, in SIMPAR's business model**.

SIMPAR's companies have been expanding value creation organically through appropriate pricing and cost pass-through in both existing and new contracts, strict discipline in expense management, asset optimization, and the monetization of investments, as demonstrated by the sale of **Ciclus Rio** in Dec/25 and the sale of **Ciclus Amazônia**, announced² in Apr/26 for **\$121.5 million** in equity value, corresponding to **SIMPAR's 45% stake** in the company. These transactions reinforce the value and potential of **SIMPAR's** portfolio, including operations in new sectors such as infrastructure that are not yet fully reflected in the Group's market value.

In the quarter, **SIMPAR** reported **Gross Revenue of R\$12.2 billion (+6% y/y)** and **Adjusted EBITDA of R\$3.2 billion (+14% y/y)**, alongside a **68% y/y reduction in Net CAPEX** (R\$222 million in 1Q26) - **the lowest level for a first quarter since 2020**. As a result, **EBITDA/Net CAPEX** ratio increased to **2.1x**, compared to historical averages of 0.6x (2020–2022), 1.1x (2023–2024) and slightly above 1.9x in 2025, highlighting our focus on maximizing **returns from the asset base built** between 2020 and 2024.

Pro forma financial leverage stood at **2.8x LTM Net Debt/EBITDA**, reaching the lowest level in the past 15 years, including the **capital increases at SIMPAR, MOVIDA and VAMOS**.

The **holding company ended 1Q26 with R\$3.3 billion in cash**, providing sufficient liquidity to cover debt maturities through mid-2031. **Consolidated cash totaled R\$13.9 billion**, a figure that does not include R\$1.6 billion in available and undrawn committed credit lines, as well as floor plan lines and the total amount of **R\$2.9 billion from the capital increases**. During the period, the Group **raised R\$4.2 billion in debt**, at an **average cost of CDI + 1.9% per year** and an **average tenor of 5.1 year**.

JSL delivered results that reflect its **ability to consistently generate cash**, supported by **strong capital allocation discipline**. **Operating cash flow after growth** totaled **R\$258 million in 1Q26** (~34% of market cap). **Gross CAPEX was reduced to R\$29.5 million (-82.1% y/y)**, while **Asset Sales** totaled **R\$104.0 million (+4.4% y/y)**, exceeding investments in the period, reflecting the asset rental strategy, which requires less capital employed and enhances balance sheet efficiency. As a result, financial leverage declined to **2.8x Net Debt/EBITDA (-0.5x y/y)**. **JSL Digital** and **INTRALOG** grew 28% and 11% y/y in 1Q26, respectively. **INTRALOG's** strong growth potential, combined with our solid culture, **Brunno Matta is the new CEO of this company**, who joins the team to lead the next phase of expansion, given the opportunities in the intralogistics segment. **JSL Dedicated Services** remained stable y/y following intentional adjustments made throughout 2025 to improve margins and profitability.

¹ The effective full subscription will still depend on the settlement of subscriptions for Remaining Shares and Additional Remaining Shares, as well as ratification by the Boards of Director

² The closing of the transaction is conditioned to the fulfillment of obligations and conditions precedent usual to this type of operation, including the approval of the Administrative Council for Economic Defense - CADE and authorization by the granting authority

At **MOVIDA**, disciplined execution of the strategic plan resulted in new records for the quarter. The Company reported **Net Revenue of R\$3.8 billion (+6% y/y)**, **EBITDA of R\$1.6 billion (+17% y/y)** and **Net Income of R\$125 million (+59% y/y)**, in line with guidance (R\$110–130 million). **Customer experience remains a core strategic pillar** for the Company, reflected in the **increase in utilization across a total fleet of 267 thousand cars (+4% y/y)**, as well as in operational efficiency gains, with reductions in costs and expenses. Pro forma financial leverage (Net Debt/LTM EBITDA), including the full R\$750 million capital increase, declined to 2.5x, marking the fourth consecutive quarter of deleveraging. ROIC for 1Q26 LTM reached 16.4% (+4.0 p.p. y/y), equivalent to a 5.3 p.p. spread over the cost of capital. **MOVIDA has consistently delivered on its guidance and exceeded market expectations over the past two years.** For 2Q26, the Company issued Net Income guidance of R\$110–130 million (+78% y/y), approximately 24% above market consensus.

VAMOS reported **Net Income of R\$87 million in 1Q26**, up 74% vs. 3Q25, **marking the second consecutive quarter of profitability expansion.** This reinforces the view that **3Q25 was a turning point for profitability**, supported by improvements across key metrics: **(i) a 60% y/y increase in assets sold, with Used Vehicles Gross Revenue reaching R\$471 million (+58% y/y); (ii) a 3 p.p. y/y increase in fleet utilization (88%); (iii) a 12% reduction in inventory vs. 4Q25, reaching the lowest level of idle assets since 4Q23; and (iv) pro forma leverage of 2.8x, the lowest level since 2022. These results reinforce consistent progress toward delivering on 2026 guidance:** (i) Net CAPEX of R\$1.2–R\$1.9 billion, (ii) Consolidated Net Revenue of R\$6.3–R\$6.9 billion, and (iii) EBITDA of R\$3.75–R\$4.0 billion.

AUTOMOB delivered operational improvements that reflect its ability to consistently execute its strategy, quarter after quarter. In **Light Vehicles**, a **20% y/y increase in Gross Revenue transacted and 55% y/y growth in F&I gross revenue drove Net Income to R\$35 million in 1Q26.** In **Trucks and Buses**, 1.6 thousand units were sold, outperforming the market by 11.7 p.p., with Net Income of R\$18 million. In **Agricultural Machinery and Equipment**, paid inventory was reduced by R\$285 million over the last twelve months, while Net Loss was R\$49 million. Consistent with the strategy of active portfolio management and discipline and prioritization of capital allocation, in Apr/26, the **Seu Carro** operation was discontinued, with an estimated positive impact on Net Income of R\$1.8 million/month starting June/26. Additionally, in line with our strategic focus on regional clustering and operational synergies, we monetized the rights to a BYD dealership in Campo Grande for R\$16 million and opened a new BYD dealership in Maranhão, bringing the total to six BYD dealerships across São Paulo and Maranhão, regions where **AUTOMOB** has a strong presence.

CS Infra delivered strong performance in 1Q26, with Net Revenue from Services of R\$114 million (+134% y/y) and EBITDA of R\$42 million (+1,720% y/y), reflecting the **initial ramp-up of CS Portos Aratu, CS Rodovias Mercosul and CS Mobi Leste SP.** In 2026, the six new toll plazas under construction on **CS Grãos do Piauí** are expected to come online, alongside the start of toll collection on **CS Rodovias Rota da Integração.** In May 2026, **CS Infra** obtained ratification of the **CS Portos Amapá** concession, awarded in February 2026. The **North and South lots** (awarded in March 2026), which **mark the creation of CS Infrasocial and involve 40 schools in Paraná**, have already been ratified and awarded, but remain subject to the fulfillment of conditions precedent prior to the start of operations.

In 1Q26, **Ciclus Ambiental** reported revenue of R\$89 million (+9% y/y) and EBITDA of R\$18 million (+1% y/y) from **Ciclus Amazônia**, while **Ciclus Centroeste** is expected to begin operations in mid-2026. In April 2026, we announced the sale of our 45% stake in **Ciclus Amazônia** for R\$121 million, reinforcing **SIMPAR's** ability to create value through disciplined capital allocation across new businesses in different sectors and scales. The transaction remains subject to the fulfillment of conditions precedent, including CADE approval and consent from the granting authority.

In 1Q26, **CS Brasil** increased Gross Revenue from Services by 5% y/y, reaching **R\$143 million**. Net Revenue from Asset Sales totaled **R\$11 million** in 1Q26 (vs. R\$26 million in 1Q25), with the decline reflecting lower inventory availability in the period (-28% y/y and -37% q/q), driven **by greater efficiency in the fleet management, resulting in strong sales pace recorded in previous quarters.**

BBC Digital expanded its **credit portfolio** to **R\$2.3 billion** in 1Q26 (+15% y/y). Portfolio delinquency remained 40 bps below the market average, reaching 5.3% in 1Q26, while financial intermediation revenue increased 33.9% y/y. **Net Income** totaled **R\$2 million** in 1Q26 (vs. -R\$3 million in 1Q25), **reflecting a strategy of sustainable growth supported by a high-quality credit portfolio.**

SIMPAR remains fully committed to **executing its long-term strategic plan, focused on value creation and the Group's sustainable development**, supported by **strong corporate governance, a differentiated management model, high operational efficiency and the strength of our People.**

Thank you,

Fernando Antonio Simões - Chief Executive Officer, SIMPAR S.A.

SIMPAR CONSOLIDATED – FINANCIAL HIGHLIGHTS

Disclaimer: The 2025 figures presented in this release reflect the accounting reclassification of Ciclus Rio as a discontinued operation.

| SIMPAR - Consolidated | | | | | | |
|---|-----------------|-----------------|-----------------|------------------|-------------------|-----------------|
| Financial Highlights (R\$ million) | 1Q25 | 4Q25 | 1Q26 | ▲Y o Y | ▲Q o Q | 1Q26 LTM |
| Net Revenue | 10,443.1 | 11,277.4 | 11,075.6 | +6.1% | -1.8% | 44,160.9 |
| Net Revenue from Construction | 109.6 | 100.8 | 70.0 | -36.1% | -30.6% | 341.6 |
| Net Revenue excluding Construction | 10,333.5 | 11,176.6 | 11,005.6 | +6.5% | -1.5% | 43,819.3 |
| Net Revenue from Services | 8,298.6 | 9,038.5 | 9,009.2 | +8.6% | -0.3% | 35,551.7 |
| Net Revenue from Asset Sales | 2,034.9 | 2,138.1 | 1,996.5 | -1.9% | -6.6% | 8,267.6 |
| EBIT | 1,734.2 | 2,923.2 | 1,784.1 | +2.9% | -39.0% | 8,220.1 |
| <i>Margin (% Net Revenue ex-Construction)</i> | <i>16.8%</i> | <i>26.2%</i> | <i>16.2%</i> | <i>-0.6 p.p.</i> | <i>-10.0 p.p.</i> | <i>18.8%</i> |
| Net Financial Result | (1,788.4) | (2,113.7) | (2,028.0) | +13.4% | -4.1% | (8,155.7) |
| Net Income (Loss) | (6.4) | 543.4 | (174.1) | - | -132.0% | 44.9 |
| <i>Margin (% Net Revenue ex-Construction)</i> | <i>-0.1%</i> | <i>4.9%</i> | <i>-1.6%</i> | <i>-1.5 p.p.</i> | <i>-6.5 p.p.</i> | <i>0.1%</i> |
| Net Income (controllers) | (51.0) | 432.9 | (179.6) | - | -141.5% | (89.2) |
| <i>Margin (% Net Revenue ex-Construction)</i> | <i>-0.5%</i> | <i>3.9%</i> | <i>-1.6%</i> | <i>-1.1 p.p.</i> | <i>-5.5 p.p.</i> | <i>-0.2%</i> |
| EBITDA | 2,816.8 | 4,063.6 | 3,037.7 | +7.8% | -25.2% | 12,975.3 |
| <i>Margin (% Net Revenue ex-Construction)</i> | <i>27.3%</i> | <i>36.4%</i> | <i>27.6%</i> | <i>+0.3 p.p.</i> | <i>-8.8 p.p.</i> | <i>29.6%</i> |
| (+) Cost of Asset Sales | 1,905.3 | 1,814.9 | 1,897.8 | -0.4% | +4.6% | 7,689.0 |
| Added-EBITDA | 4,722.1 | 5,878.5 | 4,935.5 | +4.5% | -16.0% | 20,664.4 |
| Adjusted EBIT | 1,757.0 | 2,040.9 | 1,991.8 | +13.4% | -2.4% | 7,696.8 |
| <i>Margin (% Net Revenue ex-Construction)</i> | <i>17.0%</i> | <i>18.3%</i> | <i>18.1%</i> | <i>+1.1 p.p.</i> | <i>-0.2 p.p.</i> | <i>17.6%</i> |
| Adjusted Net Income | 7.7 | (55.4) | (13.3) | - | -76.0% | (267.6) |
| <i>Margin (% Net Revenue ex-Construction)</i> | <i>0.1%</i> | <i>-0.5%</i> | <i>-0.1%</i> | <i>-0.2 p.p.</i> | <i>+0.4 p.p.</i> | <i>-0.6%</i> |
| Adjusted Net Income (controllers) | (40.8) | (169.6) | (63.5) | +55.6% | -62.6% | (478.2) |
| <i>Margin (% NR)</i> | <i>-0.4%</i> | <i>-1.5%</i> | <i>-0.6%</i> | <i>-0.2 p.p.</i> | <i>+0.9 p.p.</i> | <i>-1.1%</i> |
| Adjusted EBITDA | 2,816.0 | 3,151.2 | 3,218.5 | +14.3% | +2.1% | 12,339.4 |
| <i>Margin (% Net Revenue ex-Construction)</i> | <i>27.3%</i> | <i>28.2%</i> | <i>29.2%</i> | <i>+1.9 p.p.</i> | <i>+1.0 p.p.</i> | <i>28.2%</i> |
| Gross Capex | 2,771.3 | 4,994.1 | 2,256.8 | -18.6% | -54.8% | 14,566.7 |
| Renewal and others | 1,627.8 | 2,543.9 | 1,623.0 | -0.3% | -36.2% | 8,945.6 |
| Expansion | 1,143.5 | 2,450.3 | 633.9 | -44.6% | -74.1% | 5,621.2 |
| Net Capex | 692.7 | 2,924.9 | 222.0 | -68.0% | -92.4% | 6,157.1 |
| Net Debt - ex BBC | 41,099.8 | 39,577.0 | 40,738.3 | -0.9% | +2.9% | 40,738.3 |

| 1Q26 | | | | | | | | |
|--|----------------|-----------------|-----------------|----------------|----------------|---------------------|---------------|----------------|
| Financial Highlights ¹ (R\$ million) | JSL | Vamos | Movida | Automob | CS Infra | Ciclus Ambiental | CS Brasil | BBC |
| Net Revenue | 2,372.7 | 1,620.3 | 3,780.6 | 3,126.5 | 210.6 | 93.9 | 138.3 | 1.5 |
| Net Revenue from Services | 2,272.8 | 1,206.5 | 2,205.6 | 3,089.6 | 114.3 | 89.3 | 127.8 | 1.5 |
| Net Revenue from Construction | - | - | - | - | 96.2 | 4.6 | - | - |
| Net Revenue of Asset Sales | 99.9 | 458.3 | 1,575.0 | 36.9 | - | - | 10.6 | - |
| Eliminations | - | (44.5) | - | - | - | - | - | - |
| EBIT | 269.2 | 656.0 | 918.1 | 95.9 | 33.2 | 12.3 | 15.9 | (44.5) |
| <i>Margin (% NR from Services)</i> | <i>11.8%</i> | <i>54.4%</i> | <i>41.6%</i> | <i>3.1%</i> | <i>29.1%</i> | <i>13.7%</i> | <i>12.5%</i> | <i>-</i> |
| Financial Result | (275.9) | (541.4) | (753.8) | (136.5) | (52.7) | (1.4) | (46.7) | 45.6 |
| Net Income | 6.5 | 86.6 | 124.5 | (47.2) | (9.2) | 7.3 | (20.6) | 2.3 |
| <i>Margin (% NR)</i> | <i>0.3%</i> | <i>5.3%</i> | <i>3.3%</i> | <i>-1.5%</i> | <i>-4.4%</i> | <i>7.7%</i> | <i>-14.9%</i> | <i>2.0%</i> |
| EBITDA | 471.2 | 943.2 | 1,568.7 | 143.3 | 42.2 | 18.6 | 26.1 | (42.6) |
| <i>Margin (% NR from Services)</i> | <i>20.7%</i> | <i>78.2%</i> | <i>71.1%</i> | <i>4.6%</i> | <i>37.0%</i> | <i>20.9%</i> | <i>20.5%</i> | <i>-</i> |
| Net Capex | (74.5) | 42.3 | (46.0) | 22.1 | 68.8 | 6.0 | 5.8 | - |
| Net Debt | 5,437.9 | 11,999.1 | 16,259.9 | 1,869.9 | 1,501.1 | 5.8 | 938.4 | 2,082.2 |

| 1Q25 | | | | | | | | |
|---------------------------------------|----------------|-----------------|-----------------|----------------|----------------|---------------------|---------------|-----------------|
| Financial Highlights (R\$ million) | JSL | Vamos | Movida | Automob | CS Infra | Ciclus Ambiental | CS Brasil | BBC |
| Net Revenue | 2,319.9 | 1,332.0 | 3,568.2 | 2,907.9 | 258.1 | 82.0 | 146.3 | 1.8 |
| Net Revenue from Services | 2,229.5 | 1,045.6 | 1,878.9 | 2,889.3 | 48.9 | 82.0 | 121.2 | 1.8 |
| Net Revenue from Construction | - | - | - | - | 209.2 | - | - | - |
| Net Revenue of Asset Sales | 90.5 | 290.5 | 1,689.3 | 18.6 | - | - | 25.1 | - |
| Eliminations | - | (4.1) | - | - | - | - | - | - |
| EBIT | 298.8 | 643.2 | 766.0 | 91.2 | (5.1) | 11.9 | 17.9 | (37.0) |
| <i>Margin (% NR from Services)</i> | <i>13.4%</i> | <i>61.5%</i> | <i>40.8%</i> | <i>3.2%</i> | <i>-10.4%</i> | <i>14.5%</i> | <i>14.8%</i> | <i>-</i> |
| Financial Result | (275.8) | (493.2) | (655.2) | (121.7) | (13.2) | (3.1) | (50.9) | 32.2 |
| Net Income | 45.1 | 107.8 | 78.5 | (24.1) | (11.3) | 6.7 | (18.7) | (2.5) |
| <i>Margin (% NR)</i> | <i>1.9%</i> | <i>8.1%</i> | <i>2.2%</i> | <i>-0.8%</i> | <i>-4.4%</i> | <i>8.2%</i> | <i>-12.8%</i> | <i>-2.9%</i> |
| EBITDA | 458.2 | 886.8 | 1,338.3 | 140.5 | 2.3 | 18.4 | 27.5 | (35.8) |
| <i>Margin (% NR from Services)</i> | <i>20.6%</i> | <i>84.8%</i> | <i>71.2%</i> | <i>4.9%</i> | <i>4.7%</i> | <i>22.4%</i> | <i>22.7%</i> | <i>-1971.1%</i> |
| Net Capex | 64.8 | 536.1 | (244.9) | 55.4 | 107.9 | 0.5 | 82.0 | - |
| Net Debt | 5,717.0 | 11,818.6 | 15,541.7 | 1,898.0 | 1,040.2 | 9.2 | 959.9 | 1,722.1 |

Note: (1) Includes adjusted figures for JSL, Automob, and CS Brasil

In 1Q26, **Net Revenue from Services** increased **9% y/y** (+R\$711 million). The main highlights were **MOVIDA**, with **17% y/y** growth (+R\$327 million), **AUTOMOB**, with an **8% increase y/y** (+R\$219 million), and **VAMOS**, with **15% growth Y/Y** (+R\$161 million). Revenue performance reflects: (i) the ramp-up of contracts added over the last twelve months, and (ii) continued yield maximization in RAC and GTF operations.

Net Revenue from Asset Sales totaled R\$2.0 bn in 1Q26, stable y/y, with strong growth at **VAMOS** and **JSL**, up 56% and 10% y/y, respectively, partially offset by a 7% y/y decline at **MOVIDA**. Nevertheless, the current level remains sufficient to maintain the fleet's average age at healthy levels.

Adjusted EBITDA totaled **R\$3.2 bn** in 1Q26, up **14%**. **EBITDA margin increased 1.9 p.p. y/y in 1Q26**, reaching **29.2%**¹. This performance reflects consistent execution of the Group's strategic plan, supported by three pillars: **price adjustments** in existing contracts, **appropriate pricing of new contracts**, and **disciplined cost and expense management**. Notably, Cost of Services grew 1.3 p.p. below the growth in Net Revenue from Services, while SG&A as a percentage of Net Revenue from Services declined 0.4 p.p. q/q, reaching 11.4%

Adjusted Net Loss for **SIMPAR on a consolidated basis** totaled **R\$13.4 million** in 1Q26, compared to Net Income of R\$7.7 million in 1Q25. This was mainly driven by a more challenging macroeconomic environment, with higher interest rates in Brazil (average CDI increased from 12.93% in 1Q25 to 14.87% in 1Q26).

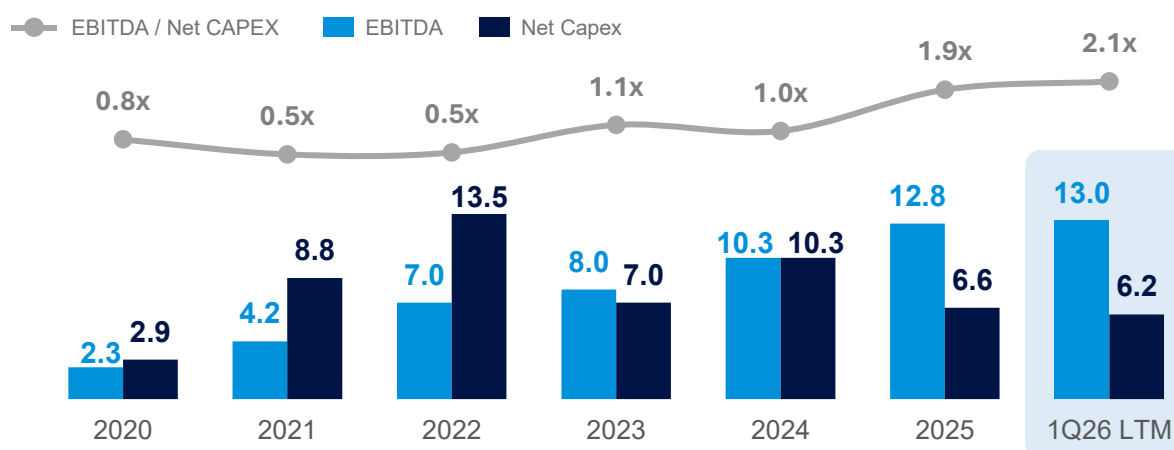
Net CAPEX decreased 68% y/y, marking the **lowest level recorded** for a first quarter since the creation of **SIMPAR**. **Lower investment needs**, combined with **improved profitability**, contributed to deleveraging, with **Pro Forma Net Debt/EBITDA**² declining from 3.6x in 1Q25 to **2.8x in 1Q26**, the **lowest level in the past 15 years**.

We reaffirm our **commitment to sustainable value creation**, with **disciplined capital allocation**, **operational efficiency** and a focus on **consistent returns**.

Note: (1) Excludes Net Construction Revenue; (2) Includes proceeds from the capital increase.

INVESTMENTS

Consolidated EBITDA / Net CAPEX¹ Over Time (R\$ billion)



Note: (1) Excludes acquisitions

The **LTM EBITDA/Net CAPEX** ratio was **2.1x in 1Q26**, an **improvement of 0.2x** compared to **2025**, driven by EBITDA growth and lower investments in 1Q26 (-68% y/y).

2026 reflects the continuation of the **current phase of the strategic plan**, focused on **extracting value** from the asset base built over the 2020–2024 period.

CAPITAL STRUCTURE - HOLDING

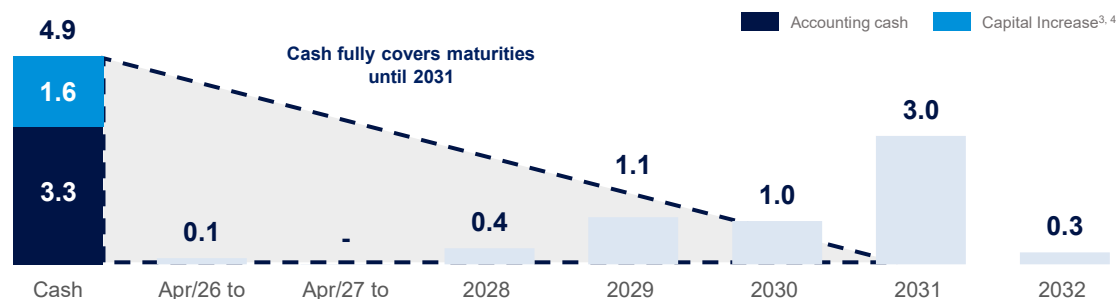
- **1Q26 Net Debt: R\$ 2.8 bn** (Gross Debt: R\$ 6.1 bn | Cash: R\$ 3.3 bn), **down by 2.3%** vs. 1Q25
- **Average Term of Net Debt: 5.2 years**
- **Coverage of short-term gross debt¹: 23.1x**
- **Strong cash position** covers the gross debt amortization schedule through **mid-2031**
- **Capital increase:**
 - **+R\$1.8 billion** was raised, 89% of the maximum offering. Excluding SIMPAR's capital contributions to the capital increases of **MOVIDA** and **VAMOS**, total proceeds amounted to **R\$1.6 billion**
 - Pro Forma Net Debt (1Q26): **R\$ 0,7 billion**, a **74% reduction** compared to Reported Net Debt in 1Q26

Evolution of cash and indebtedness - Holding (R\$ million)

| Indebtedness - SIMPAR Holding (R\$ million) | 1Q25 | 4Q25 | 1Q26 | ▲ Y o Y | ▲ Q o Q |
|---|----------------|----------------|----------------|--------------|--------------|
| Cash and Investments | 3,579.8 | 3,641.1 | 3,316.0 | -7.4% | -8.9% |
| Gross debt | 6,425.0 | 6,296.4 | 6,095.9 | -5.1% | -3.2% |
| Loans and financing | 3,297.9 | 2,068.3 | 1,910.3 | -42.1% | -7.6% |
| Local Bonds | 3,465.6 | 3,200.0 | 3,126.0 | -9.8% | -2.3% |
| Confirming payable | - | - | - | - | - |
| Derivative financial instruments on the contracted curve ² | (338.5) | 1,028.1 | 1,059.6 | - | +3.1% |
| Net Debt³ | 2,845.2 | 2,655.3 | 2,779.9 | -2.3% | +4.7% |
| Short-term gross debt | 640.3 | 677.7 | 539.5 | -15.8% | -20.4% |
| Long-term gross debt | 5,784.7 | 5,618.7 | 5,556.4 | -3.9% | -1.1% |
| Average Cost of Gross Debt (p.a.) | 18.8% | 19.5% | 19.4% | +0.6 p.p. | -0.2 p.p. |
| Average term of gross debt (years) | 5.0 | 4.5 | 4.3 | -0.8 | -0.2 |
| Average term of net debt (years) | 6.1 | 5.5 | 5.2 | -0.9 | -0.3 |

Notes: (1) Excluding derivative financial instruments; (2) Derivative financial instruments at contracted terms include derivative financial instruments recognized on the balance sheet (assets and liabilities) and exclude MTM variations recognized in shareholders' equity (hedge accounting); (3) As of 4Q25, derivatives previously designated as cash flow hedges, whose MTM variations were recognized in Other Comprehensive Income (OCI), are now accounted for as fair value hedges, with MTM effects reflected directly in the balance of the hedged debt. It is worth noting that this change does not affect gross debt or net debt, as MTM of derivatives was already considered regardless of their accounting classification; (4) Amount corresponding to 80% of the total R\$769 million received at the transaction closing. The remaining amount was received through CS Brasil Holding, a wholly owned subsidiary of SIMPAR.

Gross Debt Amortization Schedule 1Q26 (R\$ bn)



CAPITAL STRUCTURE - CONSOLIDATED

- 1Q26 Net Debt (ex-BBC): **R\$ 40.7 bn**, down by **0.9%** vs. 1Q25
- Average Term of Net Debt: **3.9 years**
- Liquidity: **R\$ 18.5 bn** (Cash, available undrawn lines, available floor plan lines, and proceeds from the capital increases)
- Coverage of short-term gross debt: **2.5x** (Includes cash, available and undrawn committed credit lines, available floor plan lines, and proceeds from the capital increases, and excludes BBC's cash and funding)

Increase in consolidated cash:

New debt issuances - 1Q26

Total amount: **+R\$4.2 billion**

Average Cost: **CDI + 1.9%**

Average Term: **5.1 years**

High participation of minority shareholders in the capital increases – 2Q26

The combined transactions resulted in **+R\$2.9 billion⁵**
Amount that may be even higher following the allocation of remaining shares

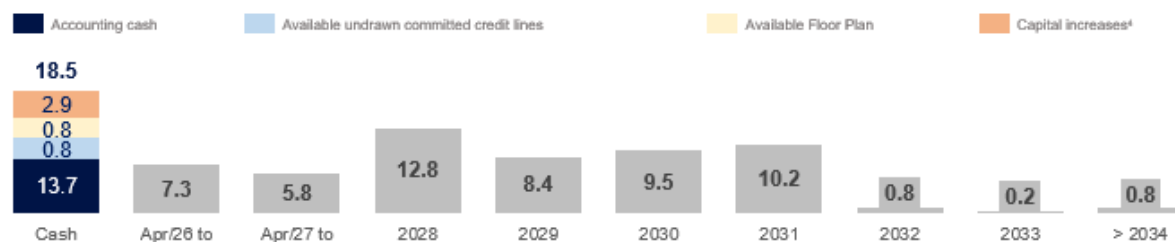
| | Total raised ⁴ | % of maximum offering | Status |
|--------|---------------------------|-----------------------|--------------------------------------|
| SIMPAR | R\$1.8 bn | 89% | Results of the Remaining Shares |
| movida | R\$750 mn | 100% | Results of the Remaining Shares |
| VAMOS | R\$529 mn | 88% | Remaining Shares Subscription Period |

Cash and Indebtedness - Consolidated (R\$ million)

| Indebtedness - SIMPAR Consolidated (R\$ million) | 1Q25 | 4Q25 | 1Q26 | ▲ Y o Y | ▲ Q o Q |
|---|-----------------|-----------------|-----------------|--------------|--------------|
| Cash and Investments | 13,424.5 | 12,749.0 | 13,906.5 | +3.6% | +9.1% |
| Cash and Investments - Book value | 13,424.5 | 17,095.6 | 18,054.1 | +34.5% | +5.6% |
| Credit note - CLN ¹ | - | (4,346.6) | (4,147.6) | - | -4.6% |
| Gross debt | 56,246.5 | 54,288.9 | 56,726.9 | +0.9% | +4.5% |
| Credit note - CLN ¹ | - | (4,346.6) | (4,147.6) | - | -4.6% |
| Loans and financing | 31,823.3 | 31,228.7 | 30,452.1 | -4.3% | -2.5% |
| Local Bonds | 24,895.6 | 25,440.0 | 27,533.5 | +10.6% | +8.2% |
| Finance lease payable | 196.2 | 91.1 | 119.4 | -39.2% | +31.1% |
| Confirming payable | 2.3 | 17.9 | 0.8 | -62.4% | -95.3% |
| Derivative financial instruments on the contracted curve ² | (670.9) | 1,857.8 | 2,768.7 | -512.7% | +49.0% |
| Net Debt³ | 42,821.9 | 41,539.9 | 42,820.4 | -0.0% | +3.1% |
| BBC Net Debt | 1,722.1 | 1,962.9 | 2,082.2 | +20.9% | +6.1% |
| Net Debt - ex BBC | 41,099.8 | 39,577.0 | 40,738.3 | -0.9% | +2.9% |
| Short-term gross debt | 8,345.8 | 10,120.1 | 9,249.5 | +10.8% | -8.6% |
| Long-term gross debt | 47,900.6 | 44,168.8 | 47,477.5 | -0.9% | +7.5% |
| Average Cost of Gross Debt (p.a.) | 15.6% | 17.2% | 16.9% | +1.3 p.p. | -0.2 p.p. |
| Average term of gross debt (years) | 3.5 | 3.5 | 3.4 | -0.1 | -0.1 |
| Average term of net debt (years) | 4.1 | 4.0 | 3.9 | -0.1 | -0.1 |

Notes: (1) The CLN is used to internalize funds and results in a duplication effect on the balance sheet, with simultaneous recognition of the corresponding asset and liability; (2) Derivative financial instruments at contracted terms include derivative financial instruments recognized on the balance sheet (assets and liabilities) and exclude MTM variations recognized in shareholders' equity (hedge accounting) and disregards the MTM of inactive contracts; (3) For net debt purposes, the Company excludes MTM variations related to hedges that are recognized in shareholders' equity under Other Comprehensive Income (OCI), as these are unrealized market fluctuations that will not exist at maturity.

Gross Debt Amortization Schedule 1Q26 (R\$ bn)



FINANCIAL RESULTS

SIMPAR - Consolidated

| Financial Result (R\$ million) | 1Q25 | 4Q25 | 1Q26 | ▲ Y o Y | ▲ Q o Q |
|---|------------------|------------------|------------------|---------------|---------------|
| Net Interest | (1,532.6) | (1,771.3) | (1,752.0) | +14.3% | -1.1% |
| <i>Financial Investments</i> | 321.5 | 376.2 | 448.4 | +39.5% | +19.2% |
| <i>Debt interest expenses</i> | (1,613.8) | (1,638.0) | (1,818.0) | +12.7% | +11.0% |
| <i>Exchange variation</i> | 754.5 | -403.6 | 552.4 | -26.8% | - |
| <i>Swap - Portion of interest rate swap</i> | -994.7 | (106.0) | (934.8) | -6.0% | - |
| Interest on right of use (IFRS 16) | (53.9) | (60.5) | (59.0) | +9.5% | -2.5% |
| Other financial income and expenses | (201.9) | (282.0) | (217.1) | +7.5% | -23.0% |
| Net Financial Result | (1,788.4) | (2,113.7) | (2,028.0) | +13.4% | -4.1% |

Net Financial Expenses totaled **R\$ 2.0 billion** in **1Q26**. Below are the main drivers:

- **1Q25 vs. 1Q26: +13.4%** or **+R239.6 million** → Despite the stability of average gross debt (+0.6% y/y), the increase is mainly explained by the higher average cost of gross debt (from 15.6% p.a. in 1Q25 to 16.9% p.a. in 1Q26), reflecting the 15% y/y increase in Brazil's average interest rate (average CDI increased from 12.93% in 1Q25 to 14.87% in 1Q26).
- **4T25 x 1Q26: -4.1%** or **-R\$85.6** → The decrease is explained by the stability of average gross debt (+0.7% q/q) and a 5.0% q/q increase in average cash for the period.

LEVERAGE INDICATORS *(based on Covenant criteria)*

| Leverage Indicators ¹ | 1Q25 | 2Q25 | 3Q25 | 4Q25 | 1Q26 | Covenants | Event |
|--|------|------|------|------|------|-----------|-------------|
| Net Debt / EBITDA ² - Bond | 3.6x | 3.6x | 3.5x | 3.0x | 3.0x | Max 4.0x | Incurrence |
| Net Debt / EBITDA-A - Local debts | 2.3x | 2.3x | 2.2x | 2.0x | 2.0x | Max 3.5x | Maintenance |
| EBITDA-A / Net interest expenses - Local debts | 3.4x | 3.2x | 3.0x | 3.1x | 3.0x | Min 2.0x | Maintenance |

Notes: (1) For purposes of covenant calculation, EBITDA excludes impairment and includes LTM EBITDA of acquired businesses; (2) Net debt/EBITDA indicator considers the definition of net debt as set forth in the Bond indentures, which excludes negative amounts resulting from swaps, as reconciled below

Bonds – Net Debt/EBITDA (Incurrence Covenant³):

- **Reduction** to **3.0x** in 1Q26 vs. 3.6x in 1Q25. **Pro forma leverage** stood at **2.8x**, considering the R\$2.9 billion raised through the **capital increases⁴ of SIMPAR, MOVIDA and VAMOS**.

Local debt - Net Debt/EBITDA-A (Maintenance Covenant⁵):

- **Reduction** to **2.0x** in 1Q26 vs. 2.3x in 1Q25. We emphasize that the **EBITDA-A metric** — which adds the residual book cost of asset sales — is the most appropriate measure for assessing the Company's ability to meet its financial obligations.
- **EBITDA-A, or EBITDA Added**, is defined as EBITDA plus the residual accounting cost of asset disposals, which does not represent an operating cash outflow as it is merely an accounting representation of the write-down of assets at the time of sale. As such, the Company's management believes that EBITDA-A is a more appropriate practical measure than traditional EBITDA as an approximation of cash generation, in order to gauge the Company's ability to meet its financial obligations.

Net Debt / EBITDA of the subsidiaries: Averaged **2.9x⁶**, based on annualized 1Q26 EBITDA, which more accurately reflects the cash generation from investments made compared to the sum of the last twelve months.

Notes: (3) Incurrence covenant: concept used solely for the Bond issuance and does not trigger acceleration; however, there are pre-established conditions that must be met. (4) The combined total value of the transaction excludes SIMPAR's capital contributions to MOVIDA and VAMOS. (5) Maintenance covenant: concept applicable to all local issuances—any breach of the required limit would require negotiations with creditors to avoid a potential debt acceleration. (6) Excludes CS Infra and Ciclus.

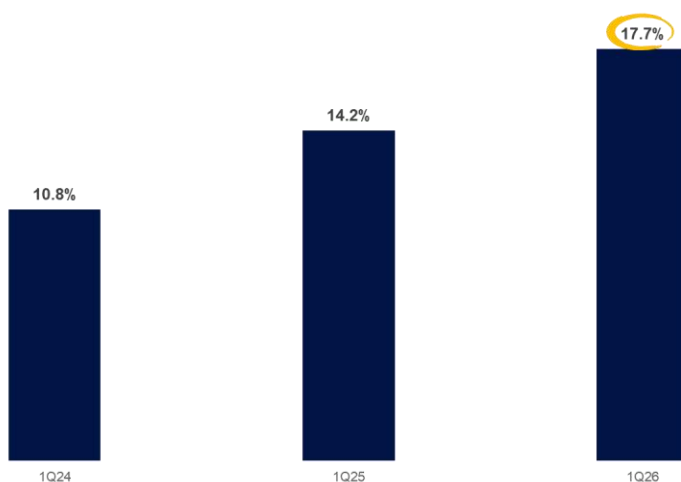
FREE CASH FLOW

| Cash Flow (R\$ million) | 1Q25 | 4Q25 | 1Q26 | ▲ YoY | ▲ QoQ |
|---|----------------|----------------|----------------|----------------|---------------|
| EBITDA | 2,816.8 | 4,063.6 | 3,037.7 | 7.8% | -25.2% |
| Change in Working Capital | (2,566.8) | 1,740.8 | (1,397.9) | -45.5% | -180.3% |
| Cost of sale of assets used in lease and services rendered | 1,905.3 | 1,814.9 | 1,897.8 | -0.4% | 4.6% |
| Renewal Capex | (1,577.3) | (2,484.5) | (1,582.5) | 0.3% | -36.3% |
| Cash Flow from Operations | 578.0 | 5,134.8 | 1,955.0 | 238.3% | -61.9% |
| (-) Taxes | (94.6) | (122.0) | (14.6) | -84.6% | -88.1% |
| (-) Other Capex | (50.5) | (59.4) | (40.4) | -19.9% | -31.9% |
| Cash Flow Before Expansion | 433.0 | 4,953.5 | 1,900.0 | 338.9% | -61.6% |
| (-) Expansion Capex | (1,143.5) | (2,450.3) | (633.9) | -44.6% | -74.1% |
| (-) Companies Acquisitions | (152.3) | 10.4 | (104.7) | -31.2% | - |
| Free Cash flow Generated (Consumed) after Growth and before Interest | (862.8) | 2,513.6 | 1,161.4 | -234.6% | -53.8% |

Free cash flow after growth at SIMPAR totaled **R\$1.2 billion** in 1Q26, reversing the negative R\$0.9 billion reported in 1Q25. This performance reflects stronger **cash generation from operating activities**, which increased from R\$578 million in 1Q25 to **R\$1,955 million in 1Q26** (+238% y/y), driven by **higher EBITDA** (+7.8% y/y) and **improved working capital** (-45.5% y/y), mainly supported by lower payments to suppliers and reduced inventory levels. In addition, **expansion CAPEX decreased 44.6% y/y**. The **stronger cash generation** reflects SIMPAR Group's strategy of **improving capital efficiency and reducing investment needs**.

RETURNS

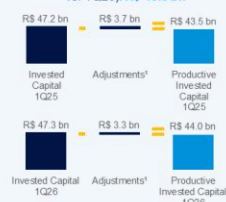
Consolidated LTM Productive ROIC – 1Q26



What is Productive ROIC?

Excludes capital employed in operations that have not yet impacted our revenue generation

• Average productive invested capital (1Q25 vs. 1Q26): **R\$ 43.8 bn**



(1) Includes:

(i) JSL projects under implementation (R\$0.9 bn in 1Q25 and R\$0.9 bn in 1Q26)

(ii) excess inventory at Automob (R\$0.5 bn in 1Q25 and R\$0.1 bn in 1Q26)

(iii) capital invested in CS Infra (R\$1.2 bn in 1Q25 and R\$1.6 bn in 1Q26)

(iv) normalization of VAMOS's utilization rate (R\$1.1 bn in 1Q25 and R\$0.6 bn in 1Q26)

¹ Excluding the positive impact from the sale of Ciclus Rio, ROIC would have been 15.7%

| ROIC 1Q26 LTM (R\$ million) | Productive | Accounting | | | | | | | | |
|---|-----------------|-----------------|------------------|-----------------|-----------------|----------------------|-----------------------|------------------|------------------------|------------------------------|
| | SIMPAR (ex-BBC) | SIMPAR (ex-BBC) | JSL ² | Movida | Vamos | Automob ³ | CS Infra ⁴ | Ciclus Ambiental | CS Brasil ⁴ | BBC |
| EBIT 1Q26 LTM | 8,362.9 | 8,362.9 | 1,211.1 | 3,408.3 | 2,610.0 | 348.7 | 74.2 | 61.4 | 88.8 | - |
| Effective rate | -8% | -8% | -22% | -9% | -22% | -34% | -34% | -34% | -34% | - |
| Taxes | (629.5) | (629.5) | (266.4) | (312.3) | (582.2) | (118.5) | (25.2) | (21.0) | (30.2) | - |
| Noplat | 7,733.4 | 7,733.4 | 944.7 | 3,096.0 | 2,027.7 | 230.1 | 49.0 | 40.3 | 58.6 | - |
| Average Net Debt¹ | 37,815.6 | 41,135.6 | 4,994.7 | 16,040.2 | 11,908.8 | 1,883.9 | 1,270.6 | 7.5 | 949.1 | - |
| Average Equity¹ | 5,936.5 | 6,108.2 | 1,478.7 | 2,832.2 | 2,546.5 | 2,066.2 | 171.7 | 79.6 | -358.6 | - |
| Average Invested Capital¹ | 43,752.0 | 47,243.8 | 6,473.4 | 18,872.4 | 14,455.3 | 3,950.2 | 1,442.4 | 87.1 | 590.5 | - |
| ROIC 1Q26 LTM | 17.7% | 16.4% | 14.6% | 16.4% | 14.0% | 5.8% | 3.4% | 46.3% | 9.9% | Financial Institution |

PRE-OPERATIONAL

Notes: (1) Average between the current period and March 2025; (2) Based on the running-rate ROIC; (3) Based on adjusted EBIT and a 34% tax rate; (4) Based on pro forma EBIT and a 34% tax rate.

FINANCIAL HIGHLIGHTS – Listed Companies

JSL

 For the full Press Release, [click here](#).

JSL

| Financial Highlights (R\$ million) | 1Q25 | 4Q25 | 1Q26 | ▲ Y o Y | ▲ Q o Q | 1Q26 LTM |
|--|----------------|----------------|----------------|------------------|------------------|----------------|
| Net Revenue | 2,319.9 | 2,454.0 | 2,372.7 | +2.3% | -3.3% | 9,693.4 |
| Net Revenue from Services | 2,229.5 | 2,354.7 | 2,272.8 | +1.9% | -3.5% | 9,271.5 |
| Net Revenue from Asset Sales | 90.5 | 99.3 | 99.9 | +10.5% | +0.7% | 421.9 |
| Gross Profit | 374.1 | 371.5 | 350.0 | -6.4% | -5.8% | 1,498.0 |
| <i>Margin (% NR)</i> | <i>16.8%</i> | <i>15.8%</i> | <i>15.4%</i> | <i>-1.4 p.p.</i> | <i>-0.4 p.p.</i> | <i>16.2%</i> |
| EBIT Adjusted¹ | 298.8 | 304.2 | 269.2 | -9.9% | -11.5% | 1,211.1 |
| <i>Margin (% NR from Services)</i> | <i>13.4%</i> | <i>12.9%</i> | <i>11.8%</i> | <i>-1.6 p.p.</i> | <i>-1.1 p.p.</i> | <i>13.1%</i> |
| Financial Result | (275.8) | (283.6) | (275.9) | +0.1% | -2.7% | (1,144.7) |
| Taxes | 22.0 | 9.2 | 13.2 | -39.9% | +43.8% | 42.0 |
| Net Income Adjusted¹ | 45.1 | 29.8 | 6.5 | -85.6% | -78.2% | 108.4 |
| <i>Margin (% NR)</i> | <i>1.9%</i> | <i>1.2%</i> | <i>0.3%</i> | <i>-1.6 p.p.</i> | <i>-0.9 p.p.</i> | <i>1.1%</i> |
| EBITDA Adjusted¹ | 458.2 | 505.0 | 471.2 | +2.8% | -6.7% | 1,994.0 |
| <i>Margin (% NR from Services)</i> | <i>20.6%</i> | <i>21.4%</i> | <i>20.7%</i> | <i>+0.1 p.p.</i> | <i>-0.7 p.p.</i> | <i>21.5%</i> |

Note: (1) Figures adjusted as disclosed by JSL.

In 1Q26, **JSL** reported **Net Revenue** of **R\$2.4 billion** (+2.3% y/y), **Adjusted EBITDA** of **R\$471.2 million** (+2.8% y/y), and **Adjusted Net Profit** of **R\$6.5 million** (-85.6% y/y). JSL also reported **solid cash generation**, combined with **disciplined capital allocation**. The asset rental strategy reduced **Net CAPEX** to **-R\$74.5 million**, optimizing capital employed and improving balance sheet efficiency. **Operating cash flow after growth** reached **R\$258 million**, equivalent to approximately 34% of the Company's market cap. As a result, **financial leverage** declined to **2.8x Net Debt/EBITDA**, **down 0.5x y/y**. Across segments, **JSL Dedicated Services** reported stable revenue y/y, reflecting the intentional reductions carried out throughout 2025 to adjust margins and improve profitability. At **JSL Digital** and **INTRALOG**, **revenue grew 29% and 11% y/y** in 1Q26, respectively. **INTRALOG's** strong growth potential, combined with our solid culture, has attracted highly qualified professionals, including **Brunno Matta**, the company's new CEO, who joins the team to lead the next phase of expansion, given the opportunities in the intralogistics segment.

MOVIDA For the full Press Release, [click here](#).

Movida

| Financial Highlights (R\$ million) | 1Q25 | 4Q25 | 1Q26 | ▲ Y o Y | ▲ Q o Q | 1Q26 LTM |
|------------------------------------|----------------|----------------|----------------|------------------|------------------|-----------------|
| Net Revenue | 3,568.2 | 3,659.0 | 3,780.6 | +6.0% | +3.3% | 14,884.5 |
| Net Revenue from Services | 1,878.9 | 2,096.4 | 2,205.6 | +17.4% | +5.2% | 8,205.5 |
| Net Revenue from Sale of Assets | 1,689.3 | 1,562.6 | 1,575.0 | -6.8% | +0.8% | 6,679.0 |
| Gross Profit | 1,145.6 | 1,243.7 | 1,337.1 | +16.7% | +7.5% | 4,953.8 |
| <i>Gross Profit</i> | <i>32.1%</i> | <i>34.0%</i> | <i>35.4%</i> | <i>+3.3 p.p.</i> | <i>+1.4 p.p.</i> | <i>33.3%</i> |
| EBIT | 766.0 | 850.7 | 918.1 | +19.9% | +7.9% | 3,408.3 |
| <i>Margin (% NR from Services)</i> | <i>40.8%</i> | <i>40.6%</i> | <i>41.6%</i> | <i>+0.8 p.p.</i> | <i>+1.0 p.p.</i> | <i>41.5%</i> |
| Financial Result | (655.2) | (763.9) | (753.8) | +15.0% | -1.3% | (3,007.1) |
| Taxes | (32.3) | 15.6 | -39.8 | +23.3% | -355.4% | -36.7 |
| Adjusted Net Income | 78.5 | 102.3 | 124.5 | +58.7% | +21.7% | 364.4 |
| <i>Margin (% NR)</i> | <i>2.2%</i> | <i>2.8%</i> | <i>3.3%</i> | <i>+1.1 p.p.</i> | <i>+0.5 p.p.</i> | <i>2.4%</i> |
| EBITDA | 1,338.3 | 1,490.1 | 1,568.7 | +17.2% | +5.3% | 5,916.5 |
| <i>Margin (% NR from Services)</i> | <i>71.2%</i> | <i>71.1%</i> | <i>71.1%</i> | <i>-0.1 p.p.</i> | <i>-</i> | <i>72.1%</i> |

At **MOVIDA**, disciplined execution of the strategic plan resulted in new records for the quarter. The Company reported **record Net Revenue** of **R\$3.8 billion** (+6.0% y/y), **record EBITDA** of **R\$1.6 billion** (+17.2% y/y), and **Net Income** of **R\$125 million**, up 58.7% y/y, in line with guidance (R\$110–130 million). The focus on **customer experience** remains a key strategic pillar and is reflected in the **higher fleet utilization rate**, with a total fleet of 267,000 vehicles (+4% y/y), as well as a **7% y/y** increase in RAC pricing in 1Q26 and a **3.7% yield on new GTF contracts** in 1Q26 (vs. a 3.2% average yield for the current portfolio). In **Used Cars**, **EBITDA margin remained stable** at 1.1%, and disciplined asset cycle management with consistent margins continues to support a healthy fleet age (11.6 months in RAC and 19.0 months in GTF). Additionally, **pro forma financial leverage** (Net Debt/EBITDA 1Q26 LTM), considering the maximum capital increase of R\$750 million, **declined to 2.5x**, marking the fourth consecutive quarter of deleveraging. **ROIC for 1Q26 LTM** reached **16.4%** (+4.0 p.p. y/y), equivalent to a 5.3 p.p. spread over the cost of capital.

VAMOS For the full Press Release, [click here](#).

Vamos

| Financial Highlights (R\$ million) | 1Q25 | 4Q25 | 1Q26 | ▲ Y o Y | ▲ Q o Q | 1Q26 LTM |
|------------------------------------|----------------|----------------|----------------|------------------|------------------|----------------|
| Net Revenue | 1,332.0 | 1,483.0 | 1,620.3 | +21.6% | +9.3% | 6,044.0 |
| Net Revenue from Services | 1,045.6 | 1,184.9 | 1,206.5 | +15.4% | +1.8% | 4,753.8 |
| Net Revenue from Asset Sales | 290.5 | 326.9 | 458.3 | +57.8% | +40.2% | 1,372.2 |
| Elimination | (4.1) | (28.7) | (44.5) | +985.4% | +55.3% | (82.1) |
| Gross Profit | 730.2 | 793.5 | 764.9 | +4.8% | -3.6% | 3,052.3 |
| <i>Margin (% NR)</i> | <i>54.8%</i> | <i>53.5%</i> | <i>47.2%</i> | <i>-7.6 p.p.</i> | <i>-6.3 p.p.</i> | <i>50.5%</i> |
| EBIT | 643.2 | 693.0 | 656.0 | +2.0% | -5.3% | 2,610.0 |
| <i>Margin (% NR from Services)</i> | <i>48.3%</i> | <i>46.7%</i> | <i>40.5%</i> | <i>-7.8 p.p.</i> | <i>-6.2 p.p.</i> | <i>43.2%</i> |
| Financial Result | (493.2) | (591.6) | (541.4) | +9.8% | -8.5% | (2,226.8) |
| Taxes | (42.1) | (23.7) | (27.9) | -33.7% | +17.8% | (85.5) |
| Net Income | 107.8 | 77.7 | 86.6 | -19.7% | +11.5% | 297.7 |
| <i>Margin (% NR)</i> | <i>8.1%</i> | <i>5.2%</i> | <i>5.3%</i> | <i>-2.8 p.p.</i> | <i>+0.1 p.p.</i> | <i>4.9%</i> |
| EBITDA | 886.8 | 956.9 | 943.2 | +6.4% | -1.4% | 3,699.5 |
| <i>Margin (% NR from Services)</i> | <i>84.8%</i> | <i>80.8%</i> | <i>78.2%</i> | <i>-6.6 p.p.</i> | <i>-2.6 p.p.</i> | <i>77.8%</i> |

VAMOS' results in 1Q26 reinforce the view that 3Q25 marked an **inflection point in the Company's profitability**. **Net Revenue** totaled **R\$1.6 billion** (+21.6% y/y), **EBITDA** reached **R\$943.2 million**, and **Net Income** came in at **R\$86.6 million** in 1Q26, up 74% versus 3Q25 and marking the second consecutive quarter of profitability expansion. **Fleet utilization** increased to **88%** (+3 p.p. y/y), and **inventories** were reduced by **R\$215 million** in the quarter (-9% q/q), reaching the lowest level of idle assets since 4Q23. In **Used Vehicles**, the volume of assets sold grew 60% y/y and **Net Revenue** increased 12% y/y, driven by a higher mix of equipment and attachments, which accounted for 26% of total volume. **Yield on new contracts** reached **2.9%** in the quarter (+0.2 p.p. y/y), with a **greater concentration among large clients**. **Pro forma financial leverage** stood at **2.8x**, considering the capital increase and the partial monetization of used asset inventory, **the lowest level since 2022**. **Normalized LTM ROIC²** reached **17.1%**, representing a 6.5 p.p. spread over the cost of debt. These results reinforce consistent execution toward delivering on 2026 guidance: (i) Net CAPEX of R\$1.2–R\$1.9 billion, (ii) Consolidated Net Revenue of R\$6.3–R\$6.9 billion, and (iii) EBITDA of R\$3.75–R\$4.0 billion.

Notes: (1) Based on normalized fleet utilization of 91% and a 70% EBIT margin.

AUTOMOB For the full Press Release, [click here](#).

Automob

| Financial Highlights (R\$ million) | 1Q25 | 4Q25 | 1Q26 | ▲ Y o Y | ▲ Q o Q | 1Q26 LTM |
|--|----------------|----------------|----------------|------------------|------------------|-----------------|
| Net Revenue | 2,907.9 | 3,354.7 | 3,126.5 | +7.5% | -6.8% | 13,034.0 |
| Gross Profit | 431.5 | 470.1 | 452.9 | +5.0% | -3.7% | 1,874.6 |
| <i>Margin (% Total NR)</i> | <i>14.8%</i> | <i>14.0%</i> | <i>14.5%</i> | <i>-0.3 p.p.</i> | <i>+0.5 p.p.</i> | <i>14.4%</i> |
| EBIT Adjusted¹ | 91.2 | 88.2 | 95.9 | +5.2% | +8.7% | 348.7 |
| <i>Margin (% Total NR)</i> | <i>3.1%</i> | <i>2.6%</i> | <i>3.1%</i> | <i>+0.0 p.p.</i> | <i>+0.5 p.p.</i> | <i>2.7%</i> |
| Financial Result | (121.7) | (138.3) | (136.5) | +12.1% | -1.3% | (714.6) |
| Taxes | 6.4 | -11.5 | -6.6 | -203.8% | -42.5% | 154.4 |
| Net Income Adjusted¹ | (24.1) | (61.6) | (47.2) | +95.9% | -23.4% | (211.5) |
| <i>Margin (% Total NR)</i> | <i>-0.8%</i> | <i>-1.8%</i> | <i>-1.5%</i> | <i>-0.7 p.p.</i> | <i>+0.3 p.p.</i> | <i>-1.6%</i> |
| EBITDA Adjusted¹ | 140.5 | 134.1 | 143.3 | +2.0% | +6.9% | 531.7 |
| <i>Margin (% Total NR)</i> | <i>4.8%</i> | <i>4.0%</i> | <i>4.6%</i> | <i>-0.2 p.p.</i> | <i>+0.6 p.p.</i> | <i>4.1%</i> |

Note: (1) Figures adjusted as disclosed by Automob

AUTOMOB recorded operational improvements that reflect its ability to consistently execute its strategic plan quarter after quarter. **Net Revenue** totaled **R\$3.1 billion** (+7.5% y/y), **Adjusted EBITDA** reached **R\$143.3 million** (+2.0% y/y), and **Adjusted Net Loss** came in at **R\$47.2 million** (-23.4% vs. 4Q25). In **Light Vehicles**, a 19.5% y/y increase in Net Revenue transacted and 55% y/y growth in F&I gross revenue drove Net Income to R\$35 million. In **Trucks and Buses**, 1.5 thousand units were sold, outperforming the market by 11.7 p.p., with Net Income of R\$18 million. In **Agricultural Machinery and Equipment**, paid inventory was reduced by R\$285 million over the last twelve months, while Net Loss narrowed to R\$49 million. **Total paid inventory** was reduced by **R\$488 million** compared to 1Q25 (-37.3% y/y), and **Net CAPEX** totaled **R\$22 million** in 1Q26 (-60.0% y/y), marking the lowest level in the past three years and reflecting the completion of the investment cycle to support higher returns. Additionally, **financial leverage** (Net Debt/EBITDA 1Q26 LTM) stood at **3.5x**, down 0.2x versus 4Q25.


CSBRASIL

FINANCIAL HIGHLIGHTS – Non-Listed Companies

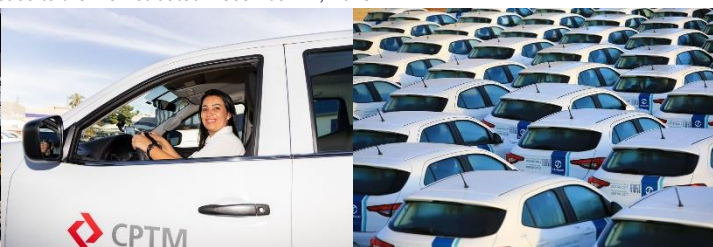
CS BRASIL

CS Brasil

| Financial Highlights (R\$ million) | 1Q25 | 4Q25 | 1Q26 | ▲ Y o Y | ▲ Q o Q | 1Q26 LTM |
|---|----------------|----------------|----------------|----------------|----------------|----------------|
| Net Revenue | 146.3 | 174.0 | 138.3 | -5.5% | -20.5% | 682.7 |
| Net Revenue from Services | 121.2 | 134.0 | 127.8 | +5.4% | -4.6% | 526.2 |
| GTF with driver | 86.2 | 95.1 | 90.7 | +5.2% | -4.6% | 376.0 |
| GTF - Light Vehicles | 11.9 | 16.7 | 15.8 | +32.3% | -5.6% | 61.6 |
| GTF - Heavy Vehicles | 4.6 | 3.0 | 1.8 | -60.7% | -40.6% | 11.5 |
| Municipal Passenger Transportation and Ot | 18.6 | 19.2 | 19.5 | +5.2% | +1.8% | 77.1 |
| Net Rev. from Sale of Assets | 25.1 | 40.0 | 10.6 | -57.9% | -73.6% | 156.6 |
| Total Costs | (119.2) | (130.6) | (110.4) | -7.3% | -15.5% | (533.9) |
| Cost of Services | (97.3) | (102.7) | (99.7) | +2.5% | -2.9% | (405.8) |
| Cost of Asset Sales | (21.9) | (27.9) | (10.7) | -51.1% | -61.6% | (128.1) |
| Gross Profit | 27.2 | 43.3 | 27.9 | +2.7% | -35.7% | 148.8 |
| Operational Expenses | (10.9) | 162.7 | 54.8 | -604.3% | -66.3% | 192.2 |
| Equity Equivalence | 14.2 | - | (6.4) | - | - | (18.9) |
| EBIT | 30.4 | 206.1 | 76.3 | +150.5% | -63.0% | 322.1 |
| Margin (% NR from Services) | 25.1% | 153.8% | 59.7% | +34.6 p.p. | -94.1 p.p. | 61.2% |
| Financial Result | (87.2) | (103.2) | (90.6) | +3.8% | -12.2% | (385.8) |
| Taxes | 26.6 | -37.6 | 2.4 | -91.0% | -106.4% | 9.1 |
| Net Income | (30.2) | 65.3 | (11.9) | -60.6% | -118.2% | (54.7) |
| Margin (% Total NR) | -20.6% | 37.5% | -8.6% | +12.0 p.p. | -46.1 p.p. | -8.0% |
| EBITDA | 40.0 | 216.0 | 86.5 | +116.0% | -60.0% | 366.3 |
| Margin (% NR from Services) | 33.0% | 161.3% | 67.7% | +34.7 p.p. | -93.6 p.p. | 69.6% |
| Adjusted EBIT | 17.9 | 20.7 | 15.9 | -11.1% | -22.9% | 88.8 |
| Margin (% NR from Services) | 14.8% | 15.4% | 12.5% | -2.3 p.p. | -2.9 p.p. | 16.9% |
| Adjusted Net Income | (18.7) | (26.7) | (20.6) | +10.0% | -22.8% | (85.3) |
| Margin (% Total NR) | -12.8% | -15.3% | -14.9% | -2.1 p.p. | +0.4 p.p. | -12.5% |
| Adjusted EBITDA | 27.5 | 30.6 | 26.1 | -5.0% | -14.7% | 133.1 |
| Margin (% NR from Services) | 22.7% | 22.9% | 20.5% | -2.2 p.p. | -2.4 p.p. | 25.3% |

- **Net Revenues from Services: Net Revenue from Services increased 5.4% y/y** in 1Q26, with positive highlights in GTF with driver services (+R\$4.5 million) and Light GTF (+R\$3.8 million), driven by new contracts added throughout 2025. On a quarterly basis, revenue **declined 4.6%**, reflecting contract terminations in GTF with driver services, Light GTF and Heavy GTF segments.
- **Net Revenue from Asset Sales: Asset sales totaled R\$10.6 million in 1Q26**, compared to R\$25.1 million in 1Q25 and R\$40.0 million in 4Q25. The decline reflects lower inventory availability during the period (-28% y/y and -37% q/q), following the strong sales pace recorded in previous quarters.
- **Adjusted EBITDA¹ totaled R\$26.1 million in 1Q26** (-5.0% y/y and -14.7% q/q), with **Adjusted EBITDA margin declining 2.2 p.p. y/y and 2.4 p.p. q/q**. The result reflects the operational performance described above and lower margins in asset sales, due to the mix of vehicles sold during the period.;
- **Adjusted Net Loss² totaled R\$20.6 million in 1Q26** (-5.0% y/y and -14.7% q/q). Despite stable average net debt on a y/y basis and a 9% decline q/q, the operational performance described above impacted the results for the period.

Notes: (1) Excludes non-operating effects in 1Q26: (i) recognition of accounts receivable in an amount higher than originally recorded from a contract that had already been terminated, in favor of CS Brasil, totaling R\$66.8 million, and (ii) equity income of -R\$6.4 million. (2) Excludes non-operating effects in 1Q26, net of income tax: (i) recognition of accounts receivable in favor of CS Brasil totaling R\$44.1 million, (ii) results from equity method investments of -R\$6.4 million, and (iii) R\$29.0 million in interest related to the transaction involving the sale of shares of SIMPAR's subsidiaries through a synthetic forward agreement, as disclosed in the Notice to the Market dated December 22, 2023.



CS INFRA



CS Infra Consolidated - Proforma

| Financial Highlights (R\$ million) | 1Q25 | 4Q25 | 1Q26 | ▲ Y o Y | ▲ Q o Q | 1Q26 LTM |
|---------------------------------------|---------------|--------------|--------------|-------------------|-------------------|---------------|
| Net Revenue from Services | 48.9 | 101.9 | 114.3 | +133.6% | +12.2% | 348.6 |
| CS Portos (Ports) | 26.9 | 29.0 | 42.0 | +56.0% | +44.8% | 144.1 |
| CS Rodovias (Highways) | 20.4 | 45.7 | 50.7 | +149.2% | +10.9% | 149.0 |
| CS Mobilidade (Mobility) | 1.7 | 27.2 | 21.6 | - | -20.5% | 55.5 |
| Cost of Services | (39.1) | (49.4) | (60.8) | +55.3% | +23.0% | (211.3) |
| Gross Profit | 9.8 | 52.5 | 53.6 | +447.0% | +2.0% | 137.3 |
| Operational Expenses | (14.9) | (12.1) | (20.3) | +36.6% | +68.1% | (63.0) |
| EBIT | (5.1) | 40.4 | 33.2 | - | -17.8% | 74.3 |
| <i>Margin (% NR from Services)</i> | <i>-10.4%</i> | <i>39.7%</i> | <i>29.1%</i> | <i>+39.5 p.p.</i> | <i>-10.6 p.p.</i> | <i>21.3%</i> |
| Financial Result | (13.2) | (28.8) | (52.7) | +298.4% | +83.2% | (115.4) |
| Taxes | 7.1 | -0.2 | 10.3 | +45.9% | - | 23.2 |
| Net Income (Loss) | (11.3) | 11.5 | (9.2) | -18.4% | -180.2% | (18.0) |
| <i>Margin (% Total NR)</i> | <i>-23.0%</i> | <i>11.2%</i> | <i>-8.0%</i> | <i>+15.0 p.p.</i> | <i>-19.2 p.p.</i> | <i>-5.1%</i> |
| EBITDA | 2.3 | 42.1 | 42.2 | - | +0.3% | 102.1 |
| <i>Margin (% NR from Services)</i> | <i>4.7%</i> | <i>41.3%</i> | <i>37.0%</i> | <i>+32.3 p.p.</i> | <i>-4.3 p.p.</i> | <i>29.3%</i> |

In addition to CS Portos, CS Rodovias and CS Mobi Leste SP the proforma figures take into account the BRT and CS Mobi Cuiabá operations, which are in the process of being transferred to CS Infra.

Strong revenue and EBITDA growth driven by the initial ramp-up of concessions in the portfolio.

- Net Revenue from Services** totaled **R\$114.9 million** in **1Q26** (+133.6% y/y and +12.2% q/q), mainly driven by:
 - CS Portos:** higher volumes handled at ATU-12 (+57.1% y/y and +46.7% q/q);
 - CS Rodovias:** traffic increased by +56.5% y/y and +12.1% q/q on **Rodovia Grãos do Piauí**, and the first full quarter of operations at **Rodovia Mercosul** in 1Q26;
 - CS Mobilidade:** second full quarter of operations of **CS MOBI Leste SP** in 1Q26.
- EBITDA** totaled **R\$42.2 million** in **1Q26** (vs. R\$2.3 million in 1Q25 and R\$42.1 million in 4Q25¹), mainly reflecting improved operating performance at CS Portos, CS Rodovias, and the contribution from CS Mobi Leste SP;
- Net Loss** totaled **R\$9.2 million** in **1Q26**. At CS Portos, certain operating assets that were in the final stages of construction were completed in 1Q26, resulting in the recognition of the related financial expenses in the quarter's results². In addition, operational progress was accompanied by a 51% y/y and 9% q/q increase in average net debt in 1Q26, required to support the development of concessions. The ramp-up of existing assets and the start-up of new concessions are expected to materially support CS Infra's growth throughout 2026. .

Note: (1) 4Q25 results were impacted by non-recurring effects at CS Rodovias and CS Mobilidade. For further details, please refer to the notes in the respective sections. (2) Financial expenses incurred on borrowings related to concession assets are capitalized to the intangible asset during the construction phase and begin to impact the Company's results upon completion of construction (in accordance with CPC 20, ICPC 01 and OCPC 05).



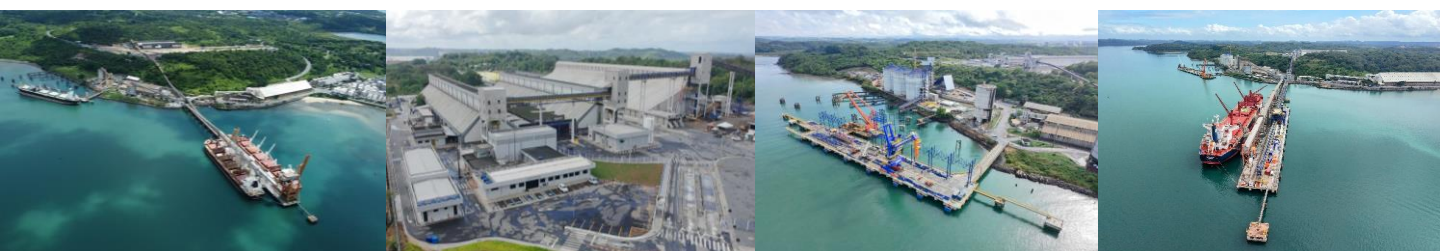
CS PORTOS (Ports)



PRE-OPERATIONAL CONCESSION

| Highlights - Ports (R\$ million) | CS Infra - Ports | | | | | |
|-------------------------------------|------------------|---------------|--------------|-------------------|-------------------|---------------|
| | 1Q25 | 4Q25 | 1Q26 | ▲ Y o Y | ▲ Q o Q | 1Q26 LTM |
| Net Revenue from Services | 26.9 | 29.0 | 42.0 | +56.0% | +44.8% | 144.1 |
| Import | 23.6 | 23.7 | 37.4 | +58.8% | +58.1% | 125.3 |
| Export | 1.3 | 0.3 | 1.1 | -15.5% | +322.2% | 4.1 |
| Storage | 0.0 | 0.0 | 1.0 | - | - | 1.2 |
| Other revenues | 1.9 | 5.1 | 2.5 | +29.9% | -50.5% | 13.6 |
| EBITDA | (3.7) | (11.0) | 6.9 | - | - | (8.9) |
| <i>Margin (% NR from Services)</i> | <i>-13.7%</i> | <i>-38.1%</i> | <i>16.4%</i> | <i>+30.1 p.p.</i> | <i>+54.5 p.p.</i> | <i>-6.2%</i> |
| EBIT' | (9.4) | (11.2) | (0.6) | -93.1% | -94.3% | (29.9) |
| <i>Margin (% NR from Services)</i> | <i>-34.8%</i> | <i>-38.7%</i> | <i>-1.5%</i> | <i>+33.3 p.p.</i> | <i>+37.2 p.p.</i> | <i>-20.7%</i> |
| Volume handled - thousand ton | 391.6 | 419.2 | 615.1 | +57.1% | +46.7% | 2,049.4 |
| Storage - thousand ton | 54.4 | 17.8 | 73.2 | +34.5% | +311.9% | 220.4 |

- **ATU-12: Operations have been running since the end of Feb/25**, with modernized infrastructure.
- **ATU-18:**
 - **Completion** of dredging depth certification for the ATU-18 pier berth by the Navy (14.2 meters);
 - **Panamax vessel operations commenced in April 2026.**
- **Throughput totaled 615 thousand tons in 1Q26** (+57.1% y/y and +46.7% q/q), with 100% of volumes related to fertilizers. The increase both y/y and q/q is explained by **higher cargo handling at ATU-12**, which has been **operating with upgraded infrastructure** since the end of February 2025;;
- **Net Revenue from Services** totaled **R\$42.0 million** in **1Q26** (+56.0% y/y and +44.8% q/q), reflecting the operational ramp-up at ATU-12.
- **EBITDA totaled R\$6.9 million** in **1Q26** (vs. -R\$3.7 million in 1Q25 and -R\$11.0 million in 4Q25), **marking a return to positive operating results**, driven by **improved performance at ATU-12**. It is worth noting that 1Q26 results still reflect fixed costs and expenses related to ATU-18, whose Panamax vessel operations began after the close of the quarter.



CS RODOVIAS (highways)



CS Infra - Highways

| Highlights - Highways (R\$ million) | 1Q25 | 4Q25 | 1Q26 | ▲ Y o Y | ▲ Q o Q | 1Q26 LTM |
|--|--------------|--------------|--------------|-------------------|-------------------|--------------|
| Net Revenue from Services¹ | 20.4 | 45.7 | 50.7 | +149.2% | +10.9% | 149.0 |
| Grãos do Piauí | 20.4 | 42.2 | 36.8 | +80.8% | -12.9% | 131.5 |
| Rota da Integração | - | - | - | - | - | - |
| Mercosul | - | 3.5 | 13.9 | - | +297.3% | 17.4 |
| EBITDA | 9.3 | 35.5 | 27.3 | +192.3% | -23.3% | 90.4 |
| <i>Margin (% NR from Services)</i> | <i>45.8%</i> | <i>77.7%</i> | <i>53.7%</i> | <i>+7.9 p.p.</i> | <i>-24.0 p.p.</i> | <i>60.7%</i> |
| EBIT² | 7.6 | 34.1 | 25.8 | +240.8% | -24.2% | 83.9 |
| <i>Margin (% NR from Services)</i> | <i>37.3%</i> | <i>74.5%</i> | <i>50.9%</i> | <i>+13.6 p.p.</i> | <i>-23.6 p.p.</i> | <i>56.3%</i> |
| Traffic - "Equivalent Vehicles" (thousands) | 405 | 565 | 634 | +56.5% | +12.1% | 2,591 |
| Traffic - "Equivalent Vehicles" (thousands) | 0 | 62 | 261 | - | +322.4% | 323 |

NOTE: 4Q25 results were positively impacted by R\$8.0 million in retroactive revenue related to traffic volume protection provided for in the concession.

- **Net Revenue from Services** totaled **R\$50.7 million** in **1Q26** (+149.2% y/y and +10.9% q/q), mainly driven by increased vehicle traffic on CS Grãos do Piauí, supported by stronger crop outflows (+56.5% y/y and +12.1% q/q), as well as the first full quarter of operations at **CS Rodovias Mercosul**.
- **EBITDA** totaled **R\$27.3 million** in **1Q26** (vs. R\$9.3 million in 1Q25 and R\$35.5 million in 4Q25), reflecting the operational improvements described above.

Transcerrados II (Contractual Amendment): CS Rodovias signed a contract amendment to double the size of its highway network (+307 km and six new toll plazas). Three toll plazas are expected to begin operations in 2Q26, with the remaining three by the end of 2026.

CS MOBILIDADE (Mobility)

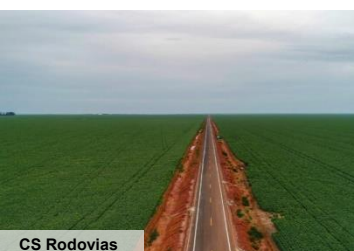


CS Infra - Mobility

| Highlights - CS Mobi Cuiabá (R\$ million) | 1Q25 | 4Q25 | 1Q26 | ▲ Y o Y | ▲ Q o Q | 1Q26 LTM |
|---|---------------|--------------|--------------|-------------------|-------------------|--------------|
| Net Revenue from Services | 1.7 | 27.2 | 21.6 | - | -20.5% | 55.5 |
| Mobi Cuiabá ¹ | 1.7 | 9.4 | 4.8 | +182.7% | -49.2% | 17.6 |
| Mobi Leste SP | - | 17.8 | 16.9 | - | -5.3% | 37.8 |
| EBITDA | (0.3) | 20.1 | 9.3 | - | -54.0% | 33.7 |
| <i>Margin (% NR from Services)</i> | <i>-17.1%</i> | <i>73.9%</i> | <i>42.8%</i> | <i>+59.9 p.p.</i> | <i>-31.1 p.p.</i> | <i>60.8%</i> |
| EBIT | 0.3 | 20.1 | 9.1 | - | -54.5% | 33.5 |
| <i>Margin (% NR from Services)</i> | <i>16.9%</i> | <i>73.8%</i> | <i>42.2%</i> | <i>+25.3 p.p.</i> | <i>-31.6 p.p.</i> | <i>60.3%</i> |

Note: (1) Net Revenue from Services in 4Q25 includes R\$5.5 million related to the remuneration of the concession financial asset recognized in the period (Jan/25 – Dec/25), reclassified from financial income to operating revenue in accordance with ICPC 01. (2) Includes the BRT Sorocaba operation under the equity method. (3) In addition to the non-recurring effect described in note (1), the following effects impacted 4Q25: (i) accounting reclassification of R\$2.4 million at Mobi Leste SP, and (ii) recognition of R\$2.8 million in retroactive revenue at BRT Sorocaba (both effects had a positive impact on 4Q25).

- **Net Revenue from Services** totaled **R\$21.6 million** in **1Q26** (vs. R\$1.7 million in 1Q25 and R\$27.2 million¹ in 4Q25). The positive performance in both periods mainly reflects the start of operations of **CS Mobi Leste SP** in 3Q25, with 1Q26 marking the second full quarter of operations;
- **EBITDA** totaled **R\$9.3 million** in **1Q26** vs. -R\$0.3 million in 1Q25, driven by improved operating performance at CS Mobi Cuiabá and the start-up of CS Mobi Leste SP. On a quarterly basis, excluding non-recurring effects in 4Q25³, EBITDA in 4Q25 would have been R\$9.4 million, broadly stable compared to 1Q26;
- Construction works for the municipal market remain underway, with completion expected in 3Q26. Meanwhile, on-street parking operations remain fully functional.



CS Rodovias



CS Rodovias



CS Mobilidade



CS Mobilidade

NEW CONCESSIONS WON IN 2026

CS Portos Amapá

- Auction won in **Feb/26**. Concessions awarded and ratified, pending fulfillment of certain conditions precedent (no contribution to 1Q26 results).
- Lease of the MCP01 area at the **Organized Port of Santana** (Amapá)
- Handling and storage of **agricultural bulk commodities**
- Total planned investment of **R\$138 million**



| Financial Data - As per Bidding documents | |
|---|--------------------------|
| Concession term | 25 years |
| | Year 5 (maturity) |
| Net Revenue | R\$40 million |
| EBITDA | R\$16 million |
| EBITDA Margin | 39% |
| Total Capex | R\$138 million |
| Capex during the first 6 years | R\$117 million |
| Avg. annual Capex from the 7 th year onwards | R\$1 million |

PR Schools - North and South Lots

These concessions mark the launch and development of the CS Infrasoocial business

- Auction won in **March/26**. Concessions awarded and ratified, pending fulfillment of certain conditions precedent (no contribution to 1Q26 results).
- Construction, maintenance, conservation and operation of **40 educational units** located in the State of Paraná
- **+29 thousand** students from 1st to 12th grade
- Provision of non-pedagogical services¹ and limited pedagogical support²
- Term of **20 years**
- The investment plan will be funded **80% through financing and cash generation** and 20% through own funds

| Financial Data – per the bidding documents | North Lot | South Lot |
|--|-------------------|-------------------|
| | Year 4 (maturity) | Year 4 (maturity) |
| Net Revenue | R\$173 million | R\$199 million |
| EBITDA | R\$101 million | R\$116 million |
| EBITDA Margin | 59% | 58% |
| Mandatory equity contribution (3 installments ³) | R\$140 million | R\$159 million |
| Total Capex | R\$697 million | R\$797 million |
| Avg. annual Capex during the first 3 years | R\$187 million | R\$216 million |
| Avg. annual Capex from the 4th year onwards | R\$8 million | R\$9 million |

Notes: (1) (i) cleaning and sanitation; (ii) security and surveillance; (iii) maintenance and conservation; (iv) utilities and energy; (v) information technology; (vi) administrative services; and (vii) school meal preparation; (2) (i) inclusion and school support; and (ii) school management; (3) Paid in three equal installments, with the first installment paid upon signing and the remaining two at the end of the first and second years.

CICLUS AMBIENTAL



| Highlights - Ciclus Ambiental (R\$ million) | Ciclus Ambiental | | | | | |
|--|------------------|--------------|--------------|------------------|------------------|--------------|
| | 1Q25 | 4Q25 | 1Q26 | ▲ Y o Y | ▲ Q o Q | 1Q26 LTM |
| Net Revenue | 82.0 | 89.3 | 89.3 | +9.0% | - | 355.5 |
| Carbon Credits | 82.0 | 89.3 | 89.3 | +9.0% | - | 355.5 |
| Cost of Services | (63.5) | (66.0) | (68.7) | +8.2% | +4.1% | (260.9) |
| Gross Profit | 18.5 | 23.3 | 20.6 | +11.7% | -11.5% | 94.6 |
| Operational Expenses | (6.6) | (9.0) | (8.4) | +26.6% | -6.7% | (32.7) |
| EBIT | 11.9 | 14.3 | 12.3 | +3.4% | -14.5% | 61.9 |
| <i>Margin (% NR)</i> | <i>14.5%</i> | <i>16.0%</i> | <i>13.7%</i> | <i>-0.8 p.p.</i> | <i>-2.3 p.p.</i> | <i>17.4%</i> |
| Financial Result [†] | (3.1) | (1.2) | (1.4) | -55.6% | +16.6% | (5.8) |
| Taxes | (2.1) | (4.5) | (3.6) | +73.6% | -19.2% | (20.0) |
| Net Income | 6.7 | 8.7 | 7.3 | +8.4% | -16.2% | 36.1 |
| <i>Margin (% Total NR)</i> | <i>8.2%</i> | <i>9.7%</i> | <i>8.1%</i> | <i>-0.1 p.p.</i> | <i>-1.6 p.p.</i> | <i>10.2%</i> |
| EBITDA | 18.4 | 21.3 | 18.6 | +1.3% | -12.4% | 89.1 |
| <i>Margin (% NR)</i> | <i>22.4%</i> | <i>23.8%</i> | <i>20.9%</i> | <i>-1.5 p.p.</i> | <i>-2.9 p.p.</i> | <i>25.1%</i> |

NOTE: The table above includes the operations of Ciclus Amazônia and Ciclus Centroeste in all comparative periods.

- **Net Revenue from Services** totaled **R\$89.3 million** in **1Q26**, up **9.0% y/y** and **stable q/q**, mainly reflecting the annual **tariff adjustment** implemented in 3Q25.
- **EBITDA** totaled **R\$18.6 million** in **1Q26** (+1.3% y/y and -12.4% q/q), with an **EBITDA margin** of **20.9%** in **1Q26** (-1.5 p.p. y/y and -2.9 p.p. q/q). Performance reflects higher cost of services, mainly due to increased personnel and waste transportation costs.
- **Net Income** totaled **R\$7.3 million** in **1Q26** (+8.4% y/y and -16.2% q/q), reflecting the factors mentioned above, as well as an improvement in net financial results y/y, supported by the reduction in Net Debt from R\$9.2 million in 1Q25 to R\$5.8 million in 1Q26.



BBC Digital

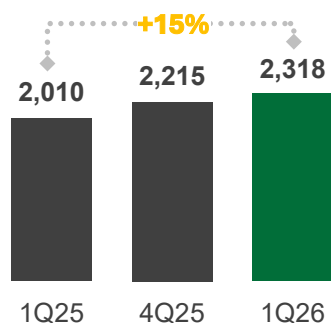


BBC Consolidated

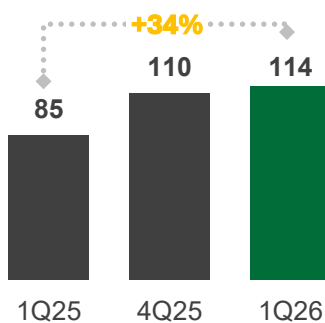
| Financial Highlights (R\$ million) | 1Q25 | 4Q25 | 1Q26 | ▲ Yo Y | ▲ Q o Q | 1Q26 LTM |
|---|---------|---------|---------|---------|----------|----------|
| Net Revenue | 1.8 | 1.5 | 1.5 | -18.8% | -3.7% | 6.9 |
| Total Costs | (1.4) | (1.3) | (1.3) | -7.4% | +0.9% | (5.0) |
| Gross Profit | 0.5 | 0.3 | 0.2 | -53.0% | -23.8% | 1.8 |
| Operational Expenses | (37.4) | (46.7) | (44.7) | +19.4% | -4.2% | (144.7) |
| Financial Result | 32.2 | 45.7 | 45.6 | +41.5% | -0.2% | 157.2 |
| EBT | (4.8) | -0.7 | 1.1 | -122.0% | -245.4% | 14.4 |
| Taxes | 2.2 | (0.0) | 1.3 | -44.0% | -5809.1% | (4.8) |
| Net Income | (2.5) | -0.7 | 2.3 | -190.5% | -409.5% | 9.5 |
| Margin ¹ | -2.9% | -0.7% | 2.0% | +5 p.p. | +3 p.p. | 2.2% |
| Portfolio Balance | 2,009.5 | 2,214.8 | 2,318.3 | +15.4% | +4.7% | 2,318.3 |
| Delinquency over 90 days | 3.93% | 4.81% | 5.28% | +1 p.p. | +1 p.p. | 5.28% |
| Income from Financial Intermediation | 85.0 | 109.7 | 113.9 | +33.9% | +3.8% | 425.8 |
| Market Funding Expenses | (53.0) | (70.3) | (72.4) | +36.6% | +3.0% | (276.0) |
| TVM Applications and Operations Results | 6.1 | 6.3 | 6.9 | +14.0% | +10.3% | 25.8 |
| Result of Financial Intermediation | 38.1 | 45.7 | 48.4 | +27.1% | +6.0% | 175.5 |

Notes: (1) Margin calculation = Net Income / (Total Net Revenue + Financial Intermediation Revenue).

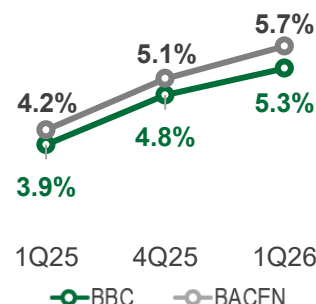
Loan Portfolio Balance (R\$ million)



Financial Intermediation Income (R\$ million)

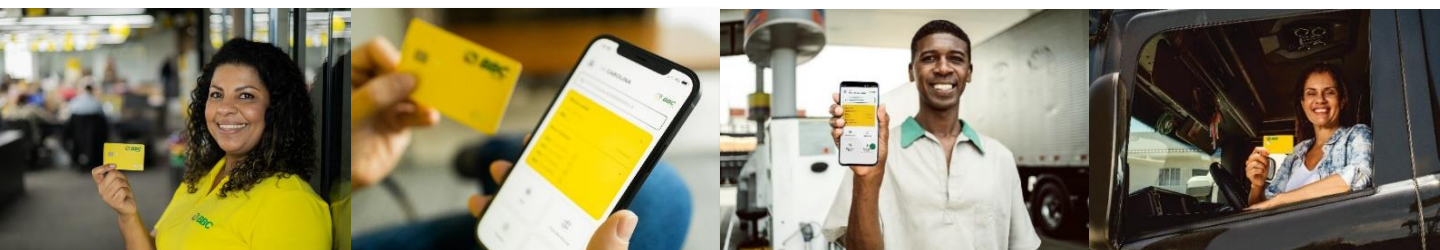


Over-90-day Delinquency Rate



- **New Operations: R\$447.6 million in 1Q26** (-5% y/y and +36% q/q);
- **Loan Portfolio 1Q26: R\$2.3 billion** (+15% y/y);
- **Delinquency Rate over 90 days 1Q26: 5.3%**, 0.4 p.p. below the market average, demonstrating the high quality of the credit portfolio;
- **Basel Ratio 1Q26: 11.4%**
- **Operating Efficiency Ratio²: 39.3% in 1Q26**, a decrease of 4.7 p.p. compared to 1Q25 (44.0%);
- **1Q26 Net Income: R\$2.3 million** (vs -R\$2.5 million in 1Q25), reflecting the **sustainable growth strategy, high-quality loan portfolio, and continued improvement in the operating efficiency.**

Notes: (2) Operating efficiency ratio = Operating Expenses / Financial Intermediation Revenue.



ESG

SIMPAR embeds sustainability as a strategic pillar, reflected in the operations of its independent companies and recognized through inclusion in leading ESG indices and rankings:

- Corporate Sustainability Index (ISE B3): one of the business groups with the highest number of listed companies (**SIMPAR**, **JSL**, **VAMOS** and **MOVIDA**). In 2026, **SIMPAR** was included in the ISE portfolio for the fifth consecutive year, alongside **MOVIDA** (seventh consecutive year), **VAMOS** (fourth consecutive year) and **JSL** (third consecutive year).
- CDP (former Carbon Disclosure Project): Group companies rank among the top performers globally in the transportation and logistics sectors. **SIMPAR** received a score of “A-”; **MOVIDA** was included in the “A List,” alongside 28 other Brazilian companies; and **JSL** and **VAMOS** received a “B” score.
- B3 Carbon Efficient Index (ICO2): **SIMPAR** was included in the portfolio for the second consecutive year, joining its subsidiaries **MOVIDA** and **VAMOS**, which have been part of the index for three consecutive years.

On the **environmental** front, climate management is a priority and is integrated into the risk matrix, with initiatives focused on emissions reduction, waste management and the efficient use of resources.

Within the **social pillar**, initiatives focused on productive inclusion and diversity stand out, supported by the Júlio Simões Institute, as well as proprietary programs developed by each Group company, operating in surrounding communities with monitored impact to promote continuous improvement. **SIMPAR** also reaffirmed, for another year, its commitment to the United Nations Global Compact, aligning its practices with international principles on human rights, labor, the environment and anti-corruption.

Regarding **diversity**, in recognition of Women’s Month, the holding promoted a series of initiatives aimed at female audiences, focusing on awareness, empowerment and gender equity. Highlights included a keynote by the founder of the Mulheres 360 movement, of which **SIMPAR**, **VAMOS**, **JSL**, **MOVIDA**, **AUTOMOB** and **CS Brasil** are signatories.

In **governance**, **SIMPAR** maintains a solid structure and active engagement, supporting its subsidiaries in the continuous creation of value and sustainable development.



EXHIBITS

CONSOLIDATED INCOME STATEMENT

SIMPAR - Consolidated

| Income Statement (R\$ million) | 1Q25 | 4Q25 | 1Q26 | ▲ YoY | ▲ Q o Q | 1Q26 LTM |
|--|------------------|------------------|------------------|------------------|-------------------|-------------------|
| Gross Revenue | 11,451.9 | 12,405.0 | 12,161.7 | 6.2% | -2.0% | 48,475.3 |
| (-) Deductions from Revenue | (1,008.9) | (1,127.6) | (1,086.1) | 7.7% | -3.7% | (4,314.4) |
| (=) Net Revenue | 10,443.1 | 11,277.4 | 11,075.6 | 6.1% | -1.8% | 44,160.9 |
| Net Revenue from Services | 8,298.6 | 9,038.5 | 9,009.2 | 8.6% | -0.3% | 35,551.7 |
| Net Revenue from Construction | 109.6 | 100.8 | 70.0 | -36.1% | -30.6% | 341.6 |
| Net Revenue of Asset Sales | 2,034.9 | 2,138.1 | 1,996.5 | -1.9% | -6.6% | 8,267.6 |
| (-) Total Costs | (7,733.0) | (8,305.3) | (8,099.4) | 4.7% | -2.5% | (32,502.5) |
| (=) Gross Profit | 2,710.1 | 2,972.1 | 2,976.2 | 9.8% | 0.1% | 11,658.4 |
| <i>Gross Margin</i> | <i>26.0%</i> | <i>26.4%</i> | <i>26.9%</i> | <i>+0.9 p.p.</i> | <i>+0.5 p.p.</i> | <i>26.4%</i> |
| (-) Operating expenses | (975.9) | (48.9) | (1,192.1) | 22.2% | - | (3,438.3) |
| Administrative and Sales Expenses | (884.1) | (988.9) | (1,017.3) | 15.1% | 2.9% | (3,976.5) |
| Tax Expenses | (18.0) | (21.2) | (22.4) | 24.4% | 5.7% | (86.5) |
| Other Operating Revenues (Expenses) | (73.9) | 961.1 | -152.5 | 106.4% | -115.9% | 624.7 |
| EBIT | 1,734.2 | 2,923.2 | 1,784.1 | 2.9% | -39.0% | 8,220.1 |
| <i>Margin (% NR from Services)</i> | <i>20.9%</i> | <i>32.3%</i> | <i>19.8%</i> | <i>-1.1 p.p.</i> | <i>-12.5 p.p.</i> | <i>23.1%</i> |
| (+/-) Financial Results | (1,788.4) | (2,113.7) | (2,028.0) | 13.4% | -4.1% | (8,155.7) |
| (=) Income before tax | (54.2) | 809.5 | -244.0 | - | -130.1% | 64.4 |
| Provision for income tax and social contribution | 35.8 | -234.5 | 69.8 | 95.0% | -129.8% | (4.8) |
| Net income (Loss) from discontinued operations | 12.1 | -31.6 | - | -100.0% | -100.0% | -14.7 |
| (=) Net income | (6.4) | 543.4 | -174.1 | - | -132.0% | 44.9 |
| <i>Margin</i> | <i>-0.1%</i> | <i>4.8%</i> | <i>-1.6%</i> | <i>-1.5 p.p.</i> | <i>-6.4 p.p.</i> | <i>0.1%</i> |
| EBITDA | 2,816.8 | 4,063.6 | 3,037.7 | 7.8% | -25.2% | 12,975.3 |
| <i>Margin (% NR from Services)</i> | <i>33.9%</i> | <i>45.0%</i> | <i>33.7%</i> | <i>-0.2 p.p.</i> | <i>-11.3 p.p.</i> | <i>36.5%</i> |
| EBITDA-A | 4,722.1 | 5,878.5 | 4,935.5 | 4.5% | -16.0% | 20,664.4 |
| <i>Margin (% NR from Services)</i> | <i>45.2%</i> | <i>52.1%</i> | <i>44.6%</i> | <i>-0.6 p.p.</i> | <i>-7.5 p.p.</i> | <i>46.8%</i> |

EXHIBITS

RECONCILIATION OF EBITDA, EBIT, AND NET INCOME

| SIMPAR - Consolidated | | | | | | |
|---|----------------|----------------|----------------|--------------|----------------|-----------------|
| EBITDA and EBITDA-Added Reconciliation (R\$ million) | 1Q25 | 4Q25 | 1Q26 | ▲ Y o Y | ▲ Q o Q | 1Q26 LTM |
| Net Income | (6.4) | 543.4 | (174.1) | - | -132.0% | 44.9 |
| Net income (Loss) from discontinued operations | (12.1) | 31.6 | - | - | -100.0% | 14.7 |
| Financial Result | 1,788.4 | 2,113.7 | 2,028.0 | +13.4% | -4.1% | 8,155.7 |
| Income tax and Social contribution | -35.8 | 234.5 | (69.8) | - | -129.8% | 4.8 |
| Depreciation and Amortization | 951.0 | 974.0 | 1,078.5 | +13.4% | +10.7% | 4,107.0 |
| Amortization (IFRS 16) | 131.6 | 166.3 | 175.1 | +33.1% | +5.3% | 648.2 |
| EBITDA | 2,816.8 | 4,063.6 | 3,037.7 | +7.8% | -25.2% | 12,975.3 |
| Cost from Asset Sales | 1,905.3 | 1,814.9 | 1,897.8 | -0.4% | +4.6% | 7,689.0 |
| EBITDA-Added | 4,722.1 | 5,878.5 | 4,935.5 | +4.5% | -16.0% | 20,664.4 |

| SIMPAR - Consolidated | | | | | | |
|--|----------------|----------------|----------------|---------------|---------------|-----------------|
| EBITDA Reconciliation (R\$ million) | 1Q25 | 4Q25 | 1Q26 | ▲ Y o Y | ▲ Q o Q | 1Q26 LTM |
| EBITDA | 2,816.8 | 4,063.6 | 3,037.7 | +7.8% | -25.2% | 12,975.3 |
| JSL - Additional value from acquisitions | 4.0 | 7.1 | 6.8 | - | - | 24.7 |
| JSL - Sistema S | - | - | 167.3 | - | - | 167.3 |
| Vamos - Non-recurring reversal provision | - | - | - | - | - | (14.8) |
| Automob - Administrative expenses | (4.8) | 4.1 | 6.6 | - | - | 10.7 |
| Automob - Adjustment of accounting provisions | - | 3.9 | - | - | - | 3.9 |
| Automob - Impairment: Taxes and judicial deposits | - | - | - | - | - | 23.9 |
| Automob - Impairment: Inventory | - | - | - | - | - | 65.5 |
| Automob - Impairment: Accounts receivable | - | - | - | - | - | 10.5 |
| Ciclus Rio - Positive impact from the sale of Ciclus Rio | - | (927.5) | - | - | - | (927.5) |
| Adjusted EBITDA | 2,816.0 | 3,151.2 | 3,218.5 | +14.3% | +2.1% | 12,339.4 |

| SIMPAR - Consolidated | | | | | | |
|--|----------------|----------------|----------------|---------------|---------------|----------------|
| EBIT Reconciliation (R\$ million) | 1Q25 | 4Q25 | 1Q26 | ▲ Y o Y | ▲ Q o Q | 1Q26 LTM |
| EBIT | 1,734.2 | 2,923.2 | 1,784.1 | +2.9% | -39.0% | 8,220.1 |
| JSL - PPA amortization | 16.0 | 22.5 | 19.1 | - | - | 80.2 |
| JSL - Additional value from acquisitions | 4.0 | 7.1 | 6.8 | - | - | 24.7 |
| JSL - Sistema S | - | - | 167.3 | - | - | 167.3 |
| Vamos - Non-recurring reversal provision | - | - | - | - | - | (14.8) |
| Automob - PPA amortization | 7.6 | 7.6 | 7.8 | - | - | 32.4 |
| Automob - Administrative expenses | (4.8) | 4.1 | 6.6 | - | - | 10.7 |
| Automob - Adjustment of accounting provisions | - | 3.9 | - | - | - | 3.9 |
| Automob - Impairment: Taxes and judicial deposits | - | - | - | - | - | 23.9 |
| Automob - Impairment: Inventory | - | - | - | - | - | 65.5 |
| Automob - Impairment: Accounts receivable | - | - | - | - | - | 10.5 |
| Ciclus Rio - Positive impact from the sale of Ciclus Rio | - | (927.5) | - | - | - | (927.5) |
| Adjusted EBIT | 1,757.0 | 2,040.9 | 1,991.8 | +13.4% | -2.4% | 7,696.8 |

| SIMPAR - Consolidated | | | | | | |
|--|--------------|---------------|---------------|---------|----------------|----------------|
| Net Income Reconciliation (R\$ million) | 1Q25 | 4Q25 | 1Q26 | ▲ Y o Y | ▲ Q o Q | 1Q26 LTM |
| Accounting Net Income | (6.4) | 543.4 | -174.1 | - | -132.0% | 44.9 |
| JSL - PPA amortization | 10.6 | 14.8 | 12.6 | - | - | 52.9 |
| JSL - Additional value from acquisitions | 2.7 | 4.7 | 4.5 | - | - | 16.3 |
| JSL - Sistema S | - | - | 134.2 | - | - | 134.2 |
| Vamos - Non-recurring reversal provision | - | - | - | - | - | (9.8) |
| Automob - PPA amortization | 5.0 | 5.0 | 5.2 | - | - | 21.4 |
| Automob - Administrative expenses | (4.1) | 2.7 | 4.3 | - | - | 7.1 |
| Automob - Adjustment of accounting provisions | - | 2.6 | - | - | - | 2.6 |
| Automob - Impairment: Taxes and judicial deposits | - | - | - | - | - | 13.6 |
| Automob - Impairment: Inventory | - | - | - | - | - | 67.4 |
| Automob - Impairment: Accounts receivable | - | - | - | - | - | 10.5 |
| Automob - Financial Result | - | (16.5) | - | - | - | (16.5) |
| Ciclus Rio - Positive impact from the sale of Ciclus Rio | - | (612.2) | - | - | - | (612.2) |
| Adjusted Net Income | 7.7 | (55.4) | (13.3) | - | - | (267.6) |

Adjusted EBITDA, EBIT and Net Income are intended to provide a more accurate and representative view of the Company's recurring operating performance, by excluding the effects of non-recurring or non-operating items which, by their nature, do not reflect the Company's ability to generate results under normal operating conditions.

EBITDA-A, or EBITDA Added, is defined as EBITDA plus the residual accounting cost of asset disposals, which does not represent an operating cash outflow as it is merely an accounting representation of the write-down of assets at the time of sale. As such, the Company's management believes that EBITDA-A is a more appropriate practical measure than traditional EBITDA as an approximation of cash generation, in order to gauge the Company's ability to meet its financial obligations.

EXHIBITS

CONSOLIDATED BALANCE SHEET

| Assets (R\$ million) | 1Q25 | 4Q25 | 1Q26 | Liabilities (R\$ million) | 1Q25 | 4Q25 | 1Q26 |
|---|-----------------|-----------------|-----------------|--|-----------------|-----------------|-----------------|
| Current Assets | | | | Current liabilities | | | |
| Cash and cash equivalents | 1,800.1 | 3,030.0 | 3,526.9 | Suppliers | 5,656.5 | 7,377.3 | 6,321.4 |
| Securities | 11,614.3 | 11,074.7 | 11,703.6 | Floor plan vehicles | 708.9 | 1,027.6 | 1,380.5 |
| Derivative financial instruments | 521.7 | 147.1 | 116.7 | Confirming payable (Automakers) (ICVM 01/2016) | 2.3 | 17.9 | 0.8 |
| Accounts receivables | 6,943.6 | 7,700.6 | 7,877.4 | Loans, financing and debentures | 7,536.8 | 9,148.9 | 8,083.7 |
| Inventory | 3,020.7 | 2,831.9 | 2,529.2 | Leasing payable | 115.1 | 79.8 | 74.8 |
| Recoverable taxes | 461.7 | 527.0 | 600.2 | Lease for right use | 458.5 | 383.2 | 386.8 |
| Income tax and social contribution | 1,111.5 | 1,135.4 | 1,151.7 | Assignment of receivables | 1,676.6 | 2,047.1 | 1,801.7 |
| Dividends | 0.2 | 0.4 | 3.3 | Derivative financial instruments | 1,213.4 | 1,020.5 | 1,206.8 |
| Assets available for sales (fleet renewal) | 2,188.2 | 1,337.7 | 1,542.3 | Labor obligations | 800.5 | 868.7 | 1,156.1 |
| Other credits | 958.5 | 1,113.4 | 1,564.3 | Deferred Income tax and Social contribution | 57.3 | 52.3 | 82.6 |
| Current Assets - Total | 28,620.5 | 28,898.1 | 30,615.6 | Taxes payable | 469.7 | 683.8 | 533.3 |
| | | | | Dividends and interest on equity payable | 139.7 | 322.4 | 321.9 |
| Noncurrent Assets | | | | Forward acquisition of common shares of subsidiaries | 80.3 | 166.9 | 1,235.2 |
| Securities | 211.2 | 2,991.0 | 2,823.7 | Acquisition of companies payable | 235.5 | 384.9 | 385.1 |
| Derivative financial instruments | 1,259.6 | 594.4 | 493.4 | Other accounts payabl | 550.0 | 670.4 | 570.7 |
| Accounts receivables | 331.6 | 328.1 | 557.9 | Current liabilities - total | 19,701.1 | 24,251.9 | 23,541.4 |
| Recoverable taxes | 507.3 | 681.2 | 631.4 | | | | |
| Income tax and Social Contribution | 102.8 | 289.5 | 293.6 | Noncurrent liabilities | | | |
| Deposit in court | 154.5 | 144.7 | 148.2 | Loans, financing and debentures | 48,627.9 | 47,519.8 | 49,901.9 |
| Income tax and Social Contribution Deferred | 1,612.5 | 1,507.3 | 1,681.1 | Leasing payable | 81.2 | 11.3 | 44.6 |
| Related parties | 0.9 | 0.9 | 0.9 | Lease for right use | 1,855.5 | 1,930.5 | 1,907.7 |
| Indemnity Asset | 494.4 | 381.9 | 349.5 | Assignment of receivables | 683.7 | 1,257.1 | 1,226.5 |
| Other credits | 245.6 | 272.2 | 421.1 | Derivative financial instruments | 1,409.7 | 1,602.4 | 1,847.6 |
| Long-term Assets - Total | 4,920.5 | 7,191.3 | 7,401.0 | Taxes payable | 15.5 | 13.6 | 12.7 |
| | | | | Provision for litigation and administrative demands | 647.3 | 535.4 | 505.6 |
| Investments | 41.9 | 43.4 | 46.9 | Deferred Income tax and Social contribution | 1,607.6 | 1,931.5 | 2,020.3 |
| Property, plant and equipment | 44,896.9 | 47,944.4 | 46,501.2 | Acquisition of companies payable | 1,169.7 | 918.3 | 847.0 |
| Intangible | 4,243.5 | 4,565.0 | 4,589.3 | Forward acquisition of common shares of subsidiaries | 1,081.1 | 1,079.6 | - |
| Total | 49,182.2 | 52,552.8 | 51,137.4 | Other accounts payabl | 218.0 | 179.7 | 166.3 |
| | | | | Noncurrent liabilities - total | 57,397.3 | 56,979.3 | 58,480.1 |
| Noncurrent Assets - Total | 54,102.7 | 59,744.0 | 58,538.4 | | | | |
| | | | | Shareholders' equity | | | |
| Total Asset | 82,723.2 | 88,642.1 | 89,154.0 | Capital stock | 1,174.4 | 1,174.4 | 1,174.4 |
| | | | | Capital Reserve | 1,963.7 | 2,140.9 | 1,961.4 |
| Total liabilities and shareholders' equity | 82,723.3 | 88,642.1 | 89,154.0 | Treasury shares | (181.9) | (182.0) | - |
| | | | | Reserves of earnings | 181.4 | 202.4 | 22.9 |
| | | | | Other comprehensive income | (613.6) | 170.2 | 170.2 |
| | | | | Other equity adjustments from subsidiaries | 132.3 | 132.3 | 132.3 |
| | | | | Minority interest | 2,973.2 | 2,898.2 | 2,877.6 |
| | | | | Asset Valuation | (4.5) | 874.5 | 793.7 |
| | | | | Shareholders' equity - Total | 5,624.9 | 7,411.0 | 7,132.5 |

EXHIBITS

RECONCILIATION OF LEVERAGE INDICATORS

The breakdowns of Net Debt, EBITDA and EBITDA-A used in the calculation of the Leverage Indicators are as follows: (i) **Net Debt/EBITDA (Bond covenant)**; and (ii) **Net Debt/EBITDA-A (Local debt covenant)**:

(i) Net debt/EBITDA (Bond Covenant)

| Net Debt Reconciliation for Covenant of Bonds (R\$ mn) | 1Q26 |
|--|-----------------|
| (+) Gross Debt | 58,105.8 |
| (-) Cash and equivalents and securities, marketable securities and financial investments | 18,054.1 |
| (+) Derivative financial instruments | 2,444.3 |
| (+) Effect of Hedge MTM | -159.7 |
| (+) Allocation of fair value variation of hedge instruments – inactive contracts | 484.2 |
| (-) BBC Holding and BBC Pagamentos Net Debt - "unrestricted subsidiaries" | 2,082.2 |
| (=) NET DEBT for Covenant of Bonds | 40,738.3 |

| EBITDA reconciliation for Covenant of Bonds (R\$ mn) | 1Q26 LTM |
|---|-----------------|
| Accounting Net Income | 44.9 |
| (+) Net income (Loss) from discontinued operations | 14.7 |
| (+) Financial Result | 8,155.7 |
| (+) Income tax and Social contribution | 4.8 |
| (+) Depreciation / Amortization | 4,107.0 |
| (+) Amortization (IFRS 16) | 648.2 |
| (=) EBITDA | 12,975.3 |
| (+) EBITDA LTM of Acquired Companies | - |
| (+) Equity income result | 18.3 |
| (-) BBC Holding and BBC Pagamentos EBITDA LTM - "unrestricted subsidiaries" | (135.5) |
| (+) Impairment | 63.6 |
| (+) Cost of damaged and loss-making vehicles written off, net of the amount recovered by sale | 243.7 |
| (=) EBITDA for Bond Covenant Purposes | 13,436.5 |

As companies in the financial sector, **SIMPACT's** subsidiaries BBC Holding Financeira Ltda. and BBC Pagamentos Ltda. have financial indicators that are not comparable with the other companies in the Group, which ultimately distorts some indicators at the consolidated level (e.g. profitability and leverage indicators).

In order to avoid these distortions and to comply with all the conditions set forth in the Bonds indenture, **SIMPACT's** Board of Directors approved the designation of these subsidiaries as "Unrestricted Subsidiaries". As a result, since 2Q23, the Debt and EBITDA of BBC Holding Financeira Ltda. and BBC Pagamentos should be excluded from the calculation of Net Debt/EBITDA.

(ii) Net Debt/EBITDA-A (Local Debt Covenant)

| Net Debt Reconciliation for Covenant of local Debts (R\$ mn) | 1Q26 |
|--|-----------------|
| (+) Gross Debt | 58,105.8 |
| (-) Cash and equivalents and securities, marketable securities and financial investments | 18,054.1 |
| (+) Derivative financial instruments | 2,444.3 |
| (+) Allocation of fair value variation of hedge instruments – inactive contracts | 484.2 |
| (+) Hedging MTM effect | -159.7 |
| (=) NET DEBT for Covenant of local Debts | 42,820.4 |

| EBITDA reconciliation for Covenant of local Debts (R\$ mn) | 1Q26 LTM |
|---|-----------------|
| (=) EBITDA | 12,975.3 |
| (+) Cost of selling assets | 7,689.0 |
| (=) EBITDA Added | 20,664.4 |
| (+) EBITDA LTM of Acquired Companies | - |
| (+) Equity income result | 18.3 |
| (+) Impairment | 63.6 |
| (+) Cost of selling assets - Acquired Companies | 0.2 |
| (+) Expected impairment of accounts receivable | 288.9 |
| (=) EBITDA Added for Local Debt Covenant Purposes | 21,035.4 |

EXHIBITS

HEDGE ACCOUNTING

The SIMPAR Group enters into non-speculative derivative financial instruments, generally swap, NDF or option contracts, to hedge its exposure to fluctuations in foreign exchange rates and interest rates on certain loans, financings and debentures. The Company has elected to apply hedge accounting in order to avoid distortions in financial results caused by mark-to-market fluctuations of these hedging instruments. Two hedge accounting methods are applied. One is the cash flow hedge, used for transactions with foreign exchange risk, with mark-to-market fluctuations recorded as Other Comprehensive Income in Equity. The other is the fair value hedge, used for transactions with interest rate risk, where mark-to-market changes are recorded in the hedged instrument.

In this way, changes in the fair value of these hedging instruments recognized in the income statement relate only to the offsetting of positive or negative effects caused by the hedged risks, so that the interest expense corresponding to the contracted rates under the hedge is effectively recognized in financial results.

Mark-to-market fluctuations recognized in Equity are reversed when the hedging instruments mature. As of March 31, 2026, the Company reported in its consolidated financial statements negative mark-to-market fluctuations of hedging instruments accounted for under the cash flow hedge method, recognized directly in Shareholders' Equity, in the amount of 105.4 million, net of taxes, R\$159.7 million on a gross basis.

ADDITIONAL CORPORATE INFORMATION

The purpose of this press release is to detail the financial and operating results of SIMPAR S.A. for the first quarter of 2026. SIMPAR S.A. presents its 1Q26 results, which include JSL, Vamos, Movida, CS Brasil, Automob, BBC, CS Infra, and Ciclus Ambiental, whose combined performance is reflected in the consolidated figures. The financial information is presented in millions of Brazilian Reais (R\$) unless otherwise indicated. The Company's interim financial information is prepared in accordance with the Brazilian Corporation Law and is presented on a consolidated basis under CPC-21 (R1) Interim Financial Reporting and IAS 34 - Interim Financial Reporting, issued by the IASB. Comparisons refer to the revised data from 1Q25, 4Q25, and 1Q26, except where otherwise indicated.

DISCLAIMER

We make forward-looking statements that are subject to risks and uncertainties. Such statements are based on the beliefs and assumptions of our Management and are based on information currently available to the Company. Forward-looking statements include information about our intentions, beliefs, or current expectations and those of the Company's Board of Directors and Management.

Disclaimers for forward-looking information and statements also include information about possible or supposed operating results, as well as statements that are preceded by, followed by, or that include the words "believes," "may," "will," "continues," "expects," "predicts," "intends," "plans," "estimates," or similar expressions. Forward-looking statements and information are not guarantees of performance. They involve risks, uncertainties and assumptions because they refer to future events and therefore depend on circumstances that may or may not occur. Future results and shareholder value creation may differ materially from those expressed or implied by the forward-looking statements. Many of the factors that will determine these results and values are beyond our ability to control or predict.

Statements of financial position
As at March 31, 2026 and December 31, 2025
In thousands of Brazilian Reais

| | Note | Parent company | | Consolidated | |
|--|--------------|-------------------|-------------------|-------------------|-------------------|
| | | 03/31/2026 | 12/31/2025 | 03/31/2026 | 12/31/2025 |
| Current assets | | | | | |
| Cash and cash equivalents | 4 | 163 | 207 | 3,526,862 | 3,029,953 |
| Marketable securities and financial investments | 5 | 3,142,728 | 3,430,165 | 11,703,561 | 11,074,652 |
| Derivative financial instruments | 3.3 (b)(iii) | 60,735 | 91,612 | 116,739 | 147,067 |
| Trade receivables | 6 | 92,331 | 79,454 | 7,877,390 | 7,700,608 |
| Inventories | 7 | - | - | 2,529,185 | 2,831,914 |
| Fixed assets available for sale | 8 | - | - | 1,542,347 | 1,337,663 |
| Taxes recoverable | | 2,062 | 2,062 | 600,164 | 527,016 |
| Income tax and social contribution recoverable | 21.3 | 59,580 | 90,348 | 1,151,689 | 1,135,416 |
| Dividends receivable | | 524,538 | 595,237 | 3,345 | 435 |
| Related parties | 22.1 | - | - | 180 | 180 |
| Other credits | | 111,344 | 121,824 | 1,564,130 | 1,113,186 |
| | | 3,993,481 | 4,410,909 | 30,615,592 | 28,898,090 |
| Noncurrent assets | | | | | |
| Long-term assets | | | | | |
| Marketable securities and financial investments | 5 | - | - | 2,823,670 | 2,990,993 |
| Derivative financial instruments | 3.3 (b)(iii) | 170,519 | 188,215 | 493,444 | 594,440 |
| Trade receivables | 6 | - | - | 557,922 | 328,075 |
| Taxes recoverable | | - | - | 631,447 | 681,223 |
| Income tax and social contribution recoverable | 21.3 | 133,557 | 129,522 | 293,613 | 289,541 |
| Judicial deposits | 20.1 | 144 | 144 | 148,249 | 144,655 |
| Deferred income tax and social contribution | 21.1 | 363,995 | 325,111 | 1,681,148 | 1,507,348 |
| Related parties | 22.1 | - | - | 942 | 942 |
| Indemnification assets due to business combination | 20.3 | - | - | 349,477 | 381,873 |
| Other credits | | 12,678 | 14,874 | 421,075 | 272,191 |
| | | 680,893 | 657,866 | 7,400,987 | 7,191,281 |
| Investments | 9 | 6,105,121 | 6,234,852 | 46,947 | 43,419 |
| Property and equipment | 10 | 132,894 | 205,851 | 46,501,228 | 47,944,350 |
| Intangible assets | 11 | 12,632 | 11,679 | 4,589,272 | 4,564,982 |
| | | 6,931,540 | 7,110,248 | 58,538,434 | 59,744,032 |
| Total assets | | 10,925,021 | 11,521,157 | 89,154,026 | 88,642,122 |

Statements of financial position
As at March 31, 2026 and December 31, 2025
In thousands of Brazilian Reals

| Current liabilities | Note | Parent company | | Consolidated | |
|---|--------------|-------------------|-------------------|-------------------|-------------------|
| | | 03/31/2026 | 12/31/2025 | 03/31/2026 | 12/31/2025 |
| Trade payables | 12 | 4,946 | 8,635 | 6,321,364 | 7,377,321 |
| Floor plan | 13 | - | - | 1,380,466 | 1,027,622 |
| Supplier financing - confirming | 14 | - | - | 847 | 17,897 |
| Loans and borrowings | 15 | 155,673 | 275,511 | 8,083,723 | 9,148,886 |
| Derivative financial instruments | 3.3 (b)(iii) | 456,695 | 512,036 | 1,206,840 | 1,020,516 |
| Leases payable to financial institutions | 16 | - | - | 74,783 | 79,819 |
| Right-of-use leases | 17 | 1,792 | 813 | 386,817 | 383,176 |
| Assignment of receivables | 18 | - | - | 1,801,741 | 2,047,127 |
| Payables for the acquisition of companies | | 32,313 | 26,421 | 385,106 | 384,919 |
| Forward purchase of shares from subsidiaries | 19 | - | - | 1,235,242 | 166,931 |
| Social and labor liabilities | | 52,263 | 46,341 | 1,156,075 | 868,733 |
| Income tax and social contribution payable | 21.3 | - | 18,108 | 82,581 | 52,320 |
| Tax liabilities | | 4,351 | 37,969 | 533,253 | 683,789 |
| Dividends and interest on capital payable | | 13,498 | 13,498 | 321,888 | 322,387 |
| Related parties | 22.1 | 132,825 | 132,825 | - | - |
| Other payables | | 17,537 | 13,709 | 570,707 | 670,417 |
| | | 871,893 | 1,085,866 | 23,541,433 | 24,251,860 |
| Noncurrent liabilities | | | | | |
| Loans and borrowings | 15 | 4,695,845 | 4,841,190 | 49,901,853 | 47,519,787 |
| Derivative financial instruments | 3.3 (b)(iii) | 834,116 | 795,909 | 1,847,625 | 1,602,422 |
| Leases payable to financial institutions | 16 | - | - | 44,614 | 11,252 |
| Right-of-use leases | 17 | 11,830 | 27 | 1,907,680 | 1,930,507 |
| Assignment of receivables | 18 | - | - | 1,226,507 | 1,257,104 |
| Payables for the acquisition of companies | | 184,523 | 185,497 | 847,000 | 918,348 |
| Forward purchase of shares from subsidiaries | 19 | - | - | - | 1,079,607 |
| Social and labor liabilities | | 3,706 | 3,733 | 35,404 | 31,548 |
| Tax liabilities | | - | - | 12,711 | 13,619 |
| Provision for judicial and administrative litigation | 20.2 | - | - | 505,584 | 535,411 |
| Deferred income tax and social contribution | 21.1 | - | - | 2,020,263 | 1,931,485 |
| Related parties | 22.1 | 528 | 528 | 528 | 528 |
| Provision for investment losses | 10 | 63,688 | 92,255 | - | - |
| Other payables | | 4,046 | 3,332 | 130,347 | 147,643 |
| | | 5,798,282 | 5,922,471 | 58,480,116 | 56,979,261 |
| Total liabilities | | 6,670,175 | 7,008,337 | 82,021,549 | 81,231,121 |
| Equity | | | | | |
| Share capital | 23.1 | 1,174,362 | 1,174,362 | 1,174,362 | 1,174,362 |
| Capital reserves | 23.2 | 1,961,422 | 2,140,891 | 1,961,422 | 2,140,891 |
| Treasury shares | | - | (181,968) | - | (181,968) |
| Earnings reserves | | 22,851 | 202,448 | 22,851 | 202,448 |
| Other comprehensive income | | 170,247 | 170,247 | 170,247 | 170,247 |
| Equity adjustments | | 132,296 | 132,296 | 132,296 | 132,296 |
| Other equity adjustments related to subsidiaries | | 793,668 | 874,544 | 793,668 | 874,544 |
| Equity attributable to the owners of the Company | | 4,254,846 | 4,512,820 | 4,254,846 | 4,512,820 |
| Non-controlling interests | | - | - | 2,877,631 | 2,898,181 |
| Total equity | | 4,254,846 | 4,512,820 | 7,132,477 | 7,411,001 |
| Total liabilities and equity | | 10,925,021 | 11,521,157 | 89,154,026 | 88,642,122 |

Statements of profit or loss
 Periods ended March 31, 2026 and 2025
 In thousands of Brazilian Reais

| | Note | Parent company | | Consolidated | |
|---|------|------------------|------------------|--------------------|--------------------|
| | | 03/31/2026 | 03/31/2025 | 03/31/2026 | 03/31/2025 |
| Net revenue from sale, lease, rendering services, construction and sale of decommissioned assets | 25 | - | - | 11,075,616 | 10,443,086 |
| Cost of sales, leases, rendering services and sale of decommissioned assets | 26 | - | - | (8,099,419) | (7,734,221) |
| Gross profit | | - | - | 2,976,197 | 2,708,865 |
| Selling expenses | 26 | (16) | - | (430,693) | (354,819) |
| Administrative expenses | 26 | (13,813) | (11,003) | (608,967) | (528,043) |
| Provision for expected credit losses ("impairment") of trade receivables | 26 | - | - | (64,132) | (87,088) |
| Equity results from subsidiaries | 10 | (30,978) | 72,732 | 3,532 | (2,242) |
| Other operating income (expenses), net | 26 | 10,606 | 24,365 | (91,851) | 15,389 |
| Profit (loss) before finance income and costs | | (34,201) | 86,094 | 11,075,616 | 1,752,062 |
| Finance income | 27 | 128,729 | 106,890 | 609,005 | 457,398 |
| Finance costs | 27 | (313,009) | (283,224) | (2,637,051) | (2,245,825) |
| Total finance result | | (184,280) | (176,334) | (2,028,046) | (1,788,427) |
| Loss before income tax and social contribution | | (218,481) | (90,240) | (243,960) | (36,365) |
| Current | 21.2 | - | - | (24,479) | (18,563) |
| Deferred | 21.2 | 38,884 | 39,287 | 94,296 | 54,363 |
| Total income tax and social contribution | | 38,884 | 39,287 | 69,817 | 35,800 |
| Loss from continuing operations | | (179,597) | (50,953) | (174,143) | (565) |
| Profit from discontinued operations | 1.3 | - | - | - | 12,086 |
| Profit (loss) for the period | | (179,597) | (50,953) | (174,143) | 11,521 |
| Attributable to: | | | | | |
| Owners of the Company | | (179,597) | (50,953) | (179,597) | (50,953) |
| Non-controlling interests | | - | - | 5,454 | 62,474 |
| (=) Earnings (loss) per share (in R\$) | | - | - | (0.4208) | (0.1194) |

SIMPAR S.A.



Statements of comprehensive income
 Periods ended March 31, 2026 and 2025
 In thousands of Brazilian Reais

| | Parent company | | Consolidated | |
|--|------------------|-----------------|------------------|----------------|
| | 03/31/2026 | 03/31/2025 | 03/31/2026 | 03/31/2025 |
| Profit (loss) for the period | (179,597) | (50,953) | (174,143) | 11,521 |
| Items that are or may be subsequently reclassified to profit or loss: | | | | |
| Changes in cash flow hedge (Note 3.3 (b) (iii)) | - | 152,581 | (95,231) | 267,442 |
| Income tax and social contribution on changes in cash flow hedge (Note 21.1) | - | (51,877) | 32,378 | (90,930) |
| Changes in cash flow hedge in subsidiaries | (40,287) | 58,250 | - | - |
| Changes in the conversion of operations abroad - related to subsidiaries | (12,720) | (16,910) | (17,746) | (27,389) |
| Unrealized gains (losses) on marketable securities measured at fair value through other comprehensive income in subsidiaries | 2,690 | 9,507 | 2,690 | 9,507 |
| Total other comprehensive income | (50,317) | 151,551 | (77,909) | 158,630 |
| Comprehensive income for the period | (229,914) | 100,598 | (252,052) | 170,151 |
| Attributable to: | | | | |
| Owners of the Company | - | - | (229,914) | 100,598 |
| Non-controlling interests | - | - | (22,138) | 69,553 |

Statements of changes in equity
 Periods ended March 31, 2026 and 2025
 In thousands of Brazilian Reais

| | Capital reserves | | | | Earnings reserves | | | | Other comprehensive income | | | Other equity adjustments related to subsidiaries | Total equity of owners of the Company | Non-controlling interests | Total equity |
|--|------------------|----------------------------------|------------------|------------------|-------------------|--------------------|----------------|------------------------------|----------------------------|----------------------------|--------------------|--|---------------------------------------|---------------------------|------------------|
| | Share capital | Share-based payment transactions | Special reserve | Treasury shares | Retained earnings | Investment reserve | Legal reserve | Profit (loss) for the period | Hedge reserve | Other comprehensive income | Equity adjustments | | | | |
| At December 31, 2024 | 1,174,362 | 18,416 | 2,063,974 | (155,783) | - | 127,862 | 104,489 | - | (884,570) | 170,247 | 132,296 | 208 | 2,751,501 | 2,973,476 | 5,724,977 |
| Profit (loss) for the period | - | - | - | - | - | - | - | (50,953) | - | - | - | - | (50,953) | 62,474 | 11,521 |
| Other comprehensive income for the period, net of taxes | - | - | - | - | - | - | - | - | 100,703 | - | - | 50,847 | 151,550 | 7,080 | 158,630 |
| Total comprehensive income for the period, net of taxes | - | - | - | - | - | - | - | (50,953) | 100,703 | - | - | 50,847 | 100,597 | 69,554 | 170,151 |
| Repurchase of shares | - | - | - | (26,134) | - | - | - | - | - | - | - | (47,501) | (73,635) | (34,902) | (108,537) |
| Gain on change in the percentage of equity interests in subsidiaries | - | - | 53,716 | - | - | - | - | - | - | - | - | - | 53,716 | - | 53,716 |
| Share-based payment | - | 4 | - | - | - | - | - | - | - | - | - | - | 4 | - | 4 |
| Loss on merger of shares | - | - | (60,752) | - | - | - | - | - | - | - | - | - | (60,752) | (34,976) | (95,728) |
| Other changes in the period | - | - | - | - | - | - | - | - | - | - | - | (8,059) | (8,059) | - | (8,059) |
| Reclassifications | - | - | - | - | - | 15 | - | - | - | - | - | (15) | - | - | - |
| At March 31, 2025 | 1,174,362 | 18,420 | 2,056,938 | (181,917) | - | 127,877 | 104,489 | (50,953) | (783,867) | 170,247 | 132,296 | (4,520) | 2,763,372 | 2,973,152 | 5,736,524 |
| At December 31, 2025 | 1,174,362 | 18,420 | 2,122,471 | (181,968) | 28,123 | 67,862 | 106,463 | - | - | 170,247 | 132,296 | 874,544 | 4,512,820 | 2,898,181 | 7,411,001 |
| Loss for the period | - | - | - | - | - | - | - | (179,597) | - | - | - | - | (179,597) | 5,454 | (174,143) |
| Other comprehensive income for the period, net of taxes | - | - | - | - | - | - | - | - | - | - | - | (50,317) | (50,317) | (27,592) | (77,909) |
| Total comprehensive income for the period, net of taxes | - | - | - | - | - | - | - | (179,597) | - | - | - | (50,317) | (229,914) | (22,138) | (252,052) |
| Cancellation of treasury shares (note 1.1.6) | - | - | (181,968) | 181,968 | - | - | - | - | - | - | - | - | - | - | - |
| Repurchase of shares | - | - | - | - | - | - | - | - | - | - | - | (7,248) | (7,248) | (5,747) | (12,995) |
| Gain on change in the percentage of equity interests in subsidiaries | - | - | 2,499 | - | - | - | - | - | - | - | - | - | 2,499 | (2,499) | - |
| Share-based payment | - | - | - | - | - | - | - | - | - | - | - | 115 | 115 | 43 | 158 |
| Other changes in the period | - | - | - | - | - | - | - | - | - | - | - | (23,426) | (23,426) | 9,791 | (13,635) |
| At March 31, 2026 | 1,174,362 | 18,420 | 1,943,002 | - | 28,123 | 67,862 | 106,463 | (179,597) | - | 170,247 | 132,296 | 793,668 | 4,254,846 | 2,877,631 | 7,132,477 |

Statements of cash flows - indirect method

Periods ended March 31, 2026 and 2025

In thousands of Brazilian Reals

| | Note | Parent company | | Consolidated | |
|--|-------------------|------------------|------------------|--------------------|--------------------|
| | | 03/31/2026 | 03/31/2025 | 03/31/2026 | 03/31/2025 |
| Cash flows from operating activities | | | | | |
| Loss before income tax and social contribution | 21.2 | (218,481) | (90,240) | (243,960) | (18,044) |
| Adjustments to: | | | | | |
| Equity results from subsidiaries | 9.1 | 30,978 | (72,732) | (3,528) | 2,242 |
| Depreciation, amortization and provision for impairment of non-financial assets | 26 | 3,702 | 3,321 | 1,340,958 | 1,070,425 |
| Cost of sale of decommissioned assets | 26 | - | - | 1,897,761 | 1,982,489 |
| Provision for losses, write-off of other assets and extemporaneous tax credits | | 1,755 | 1,907 | 288,153 | 422,684 |
| Sale of fixed assets | | (7,706) | - | (7,706) | - |
| Losses on fair value of derivative financial instruments | 27 | 241,699 | 301,891 | 934,833 | 992,084 |
| Foreign exchange variation on loans and borrowings and supplier financing - confirming | 27 | (123,801) | (197,590) | (552,382) | (754,462) |
| Interest and monetary variations on loans and borrowings, leases, debentures and supplier financing - confirming | 27 | 181,268 | 172,167 | 1,818,001 | 1,628,962 |
| Interest and finance costs on other liabilities | | 9,550 | - | 291,304 | 157,001 |
| | | 118,964 | 118,724 | 5,763,434 | 5,483,381 |
| Trade receivables | | - | - | (470,761) | (1,090,290) |
| Inventories | | - | - | 363,231 | 151,986 |
| Trade payables and floor plan | | (3,689) | (3,188) | (703,113) | (1,571,582) |
| Labor and tax liabilities, and taxes recoverable | | (27,723) | (4,144) | 118,951 | (11,316) |
| Other current and noncurrent assets and liabilities | | 5,433 | (21,272) | (706,238) | (45,570) |
| | | (25,979) | (28,604) | (1,397,930) | (2,566,772) |
| Income tax and social contribution paid and withheld | | 8,625 | 4,902 | (14,570) | (94,556) |
| Interest paid on loans and borrowings, leases, debentures and suppliers financing - confirming | 14, 15, 16 and 17 | (297,195) | (254,270) | (1,593,098) | (1,410,264) |
| Acquisition of operational property and equipment | 29.1 | - | - | (1,809,101) | (2,614,813) |
| Redemption of (investments in) marketable securities and financial investments | | 287,437 | (70,645) | (461,586) | (131,312) |
| Net cash generated (used) by operating activities | | 91,852 | (229,893) | 487,149 | (1,334,336) |
| Cash flows from investing activities | | | | | |
| Capital contribution in subsidiaries | 9.1 | (9,283) | (27,757) | - | - |
| Acquisition of property and equipment and intangible assets | 10 and 11 | (5,822) | (1,326) | (290,698) | (224,888) |
| Dividends and interest on capital received | | 70,699 | 77,711 | - | - |
| Sale of fixed assets | | 93,590 | - | 93,590 | - |
| Net cash generated (used) by investing activities | | 149,184 | 48,628 | (197,108) | (224,888) |
| Cash flows from financing activities | | | | | |
| New loans and borrowings, debentures, leases and supplier financing - confirming | 14, 15 and 16 | - | 406,659 | 4,373,411 | 4,051,520 |
| Payment of loans and borrowings, leases, debentures and supplier financing - confirming | 14, 15, 16 and 17 | (12,782) | (45,228) | (3,113,207) | (2,198,391) |
| Payment of hedge derivative instruments | | (225,744) | (163,330) | (549,967) | (401,948) |
| Repurchase of treasury shares | | - | (26,134) | (12,995) | (108,537) |
| Payment for the acquisition of companies | | (2,554) | - | (104,742) | (152,254) |
| Transfer of assignment of receivables | 18 | - | - | (968,998) | (979,570) |
| New assignments of receivables | 18 | - | - | 583,366 | 1,348,289 |
| Dividends and interest on capital paid | | - | - | - | (40,884) |
| Net cash generated (used) by financing activities | | (241,080) | 171,967 | 206,868 | 1,518,225 |
| Net increase (decrease) in cash and cash equivalents | | (44) | (9,298) | 496,909 | (40,999) |
| Cash and cash equivalents | | | | | |
| At the beginning of the period | 4 | 207 | 113,831 | 3,029,953 | 1,903,850 |
| At the end of the period | 4 | 163 | 104,533 | 3,526,862 | 1,862,851 |
| Net increase (decrease) in cash and cash equivalents | | (44) | (9,298) | 496,909 | (40,999) |

SIMPAN S.A.

Statements of value added
 Periods ended March 31, 2026 and 2025
 In thousands of Brazilian Reais

| | Parent company | | Consolidated | |
|--|----------------|----------------|--------------------|--------------------|
| | 03/31/2026 | 03/31/2025 | 03/31/2026 | 03/31/2025 |
| Sales, lease, rendering services and sale of decommissioned assets | - | - | 12,016,445 | 11,306,721 |
| Provision for expected credit losses ("impairment") of trade receivables | - | - | (64,132) | (87,088) |
| Other operating income | 10,637 | 24,412 | 6,339 | 81,983 |
| | 10,637 | 24,412 | 11,958,652 | 11,301,616 |
| Inputs acquired from third parties | | | | |
| Cost of sales and rendering services | - | - | (5,838,487) | (5,686,318) |
| Materials, electric power, services provided by third parties and others | 4,206 | 7,479 | (638,078) | (456,849) |
| | 4,206 | 7,479 | (6,476,565) | (6,143,167) |
| Gross value added | 14,843 | 31,891 | 5,482,087 | 5,158,449 |
| Retentions | | | | |
| Depreciation and amortization | (3,701) | (3,321) | (1,252,698) | (1,061,485) |
| Net value added produced by the SIMPAR Group | 11,142 | 28,570 | 4,229,389 | 4,096,964 |
| Value added received through transfer | | | | |
| Equity results from subsidiaries | (30,978) | 72,732 | 3,528 | (2,242) |
| Finance income | 128,952 | 106,890 | 610,448 | 456,948 |
| | 97,974 | 179,622 | 613,976 | 454,706 |
| Total value added to distribute | 109,116 | 208,192 | 4,843,365 | 4,551,670 |
| Value added distributed | | | | |
| Personnel and payroll charges | 8,644 | 10,038 | 1,263,527 | 1,156,763 |
| Direct compensation | 2,442 | 1,858 | 1,078,513 | 1,026,249 |
| Benefits | 5,733 | 8,120 | 110,877 | 60,524 |
| Governance Severance Indemnity Fund for Employees (FGTS) | 469 | 60 | 74,137 | 69,990 |
| Taxes and contributions | (26,292) | (30,062) | 1,141,620 | 1,146,114 |
| Federal taxes | (28,012) | (31,011) | 786,675 | 747,696 |
| State taxes | 5 | 12 | 273,820 | 325,050 |
| Municipal taxes | 1,715 | 937 | 81,125 | 73,368 |
| Third-party capital remuneration | 306,361 | 279,169 | 2,612,361 | 2,237,277 |
| Interest and bank fees | 306,505 | 278,556 | 2,605,218 | 2,218,610 |
| Leases | (144) | 613 | 7,143 | 18,667 |
| Equity remuneration | (179,597) | (50,953) | (174,143) | (565) |
| Retained losses for the period | (179,597) | (50,953) | (174,143) | (565) |
| Retained gain from discontinued operations | - | - | - | 12,081 |
| | 109,116 | 208,192 | 4,843,365 | 4,551,670 |

1. Reporting entity

SIMPAR S.A. (“Company” or “SIMPAR”) is a publicly-traded corporation, with its headquarters at Rua Dr. Renato Paes de Barros, 1.017, 10º andar, conjunto 101, Itaim Bibi - São Paulo - SP, and has its shares traded on B3 S.A. - Brasil, Bolsa, Balcão (“B3”) under the ticker SIMH3, and controlled by JSP Holding S.A. (“JSP Holding”).

The Company operates as an investment holding company and with its subsidiaries (collectively referred to as “SIMPAR Group”) operates in eight business segments:

JSL: Logistics services, road transportation of cargo and commodities, internal logistics, urban distribution, storage and passenger charter.

Movida: Lease of light vehicles (“Rent a Car” or “RAC”), and management and outsourcing of light vehicles fleets (“GTF”) to the private and public sectors. As a consequence and aiming at the continuity of the leasing activities, Movida constantly renews its fleet.

Vamos: Rental, fleet management and provision of mechanical maintenance, bodywork, industrialization and customization services. At the end of the contracts, vehicles and machines returned by customers are decommissioned and sold.

Automob: Sale of new and used light and heavy vehicles, machinery and equipment, parts, accessories, provision of mechanical maintenance, bodywork and painting services, sale of motorcycles, armoring services, and brokerage services for financing and automotive insurance sales, and services related to its operation.

CS Brasil: Management and outsourcing of fleets of light and heavy vehicles to the public sector with drivers, and municipal passenger transport. At the end of the contracts, vehicles and machines returned by customers are decommissioned and sold.

CS Infra: Administration of ports and highway concessions, operation of systems of urban passenger transportation through BRT (Bus Rapid Transit), management of rotating parking, bus terminals and commercial operation of the managed areas.

Ciclus Ambiental: Provision of environmental services, urban cleaning, waste transportation, and landfill operation with treatment and transformation of waste received.

BBC: Financial and bank services including financing, leasing, loan, investment, direct consumer credit (CDC), personal credit, current account, advance to suppliers, digital account, and card issuance and management operations.

The SIMPAR Group also has entities located abroad for purposes of raising funds for the issuance of Senior Notes (Bonds), other legal entities with non-relevant operations not allocated in any of the segments described above. These activities are presented, as disclosed in Note 24 - Segment information, as “Holding and other activities”.

1.1 Main events in the three-month period ended March 31, 2026

1.1.1 Bid won for concession contract for operating port terminal – CS Infra Segment

On February 26, 2026, the commission responsible for Auction 01/2026-ANTAQ declared the proposal from the subsidiary CS Infra S.A. the winner for the lease of the MCP01 area, located within Porto Organizado de Santana, in the state of Amapá.

The concession will be for 25 years and is intended for the handling and warehousing of bulk vegetable solids. CS Infra's remuneration will be through direct collection from users of the port activities, as stipulated in the lease agreement.

The total planned investment is R\$ 138 million, allocated to operational infrastructure and the purchase of new equipment for expansion and modernization, such as paving, pier expansion, and the installation of a new shiploader. The investment plan foresees an average of R\$ 19.5 million per year for the first six years and an average of R\$ 1 million per year until the end of the contract.

1.1.2 Social infrastructure concession contract – CS Infra Segment

On March 25, 2026, the subsidiary CS Infra S.A. won the bids for the North and South lots, for the construction, maintenance, conservation, and operation of educational units located in the state of Paraná to serve 29,000 elementary and high school students.

The fixed monthly payments of R\$ 13,500 for the North lot and R\$ 15,400 for the South lot cover the provision of non-pedagogical services such as: hygiene, cleaning, security, surveillance, maintenance and conservation, among others.

- The concession for the North lot has a term of 20 years and involves the construction of 18 educational units distributed across 12 municipalities, with a capacity for 13,000 students.
- The concession for the South lot has a term of 20 years and involves the construction of 22 educational units distributed across 19 municipalities, with a capacity for 16,000 students.

The investment plan will be carried out as follows: 80% with financing and cash generation and 20% with own resources.

1.1.3 Reverse share split

On February 13, 2026, the shareholders approved the amendment to the Company's Bylaws for a reverse share split at the ratio of 2 to 1. The Company's share capital remains at R\$ 1,174,362, comprising 436,520,566 registered, book-entry common shares without par value. The increase in the authorized capital limit was also approved, from 300,000,000 registered, book-entry common shares without par value to 1,000,000,000 registered, book-entry common shares without par value.

1.1.4 Private capital increase

On March 5, 2026, the Company, Vamos, and Movida approved private capital increases through the subscription and capitalization of new common shares, all registered, book-entry, and with no par value, issued by each of them. These transactions include investment commitments from BNDES Participações S.A. ("BNDESPAR") and JSP Holding S.A., the Company's controlling shareholder, with respect to the Company's capital increase, as well as investment commitments from BNDESPAR and the Company in relation to the capital increases of Vamos and Movida.

- **Simpar** **Capital** **Increase:**
The Company's capital increase totals BRL 1,707,737 thousand, through the subscription of 151,933,917 new registered book-entry common shares with no par value, to be fully paid in cash at an issue price of BRL 11.24 per share.
- **Vamos** **Capital** **Increase:**
The capital increase amounts to a minimum of BRL 400,000 thousand and a maximum of BRL 600,000 thousand, through the private subscription of a minimum of 103,896,104 and a maximum of 155,844,156 new common shares, registered, book-entry, with no par value, to be fully paid in cash at an issue price of BRL 3.85 per share. Vamos has reached the minimum subscription amount and remains in the period for the exercise of preemptive rights.
- **Movida** **Capital** **Increase:**
The capital increase totals BRL 689,166 thousand, through the subscription of 58,802,579 new registered book-entry common shares with no par value, to be fully paid in cash at an issue price of BRL 11.72 per share.

The transactions are currently in the phase of subscription of unsubscribed shares (leftover shares) by other shareholders, pending review and ratification of the capital increases by the respective Boards of Directors.

Subsequent Events

- **Simpar:**
Subsequent to the quarter ended March 31, 2026, on April 17, 2026, the period for shareholders (or assignees of preemptive rights) to exercise their subscription rights ended. A total of 151,933,917 new shares were subscribed at BRL 11.24 per share, totaling BRL 1,707,737,227. As 26,002,027 shares remained unsubscribed, a subsequent subscription period for leftover shares (proportional and additional) was opened from April 27, 2026 to May 4, 2026, currently under calculation of subscribed amounts.
- **Movida:**
Also on April 17, 2026, the preemptive rights exercise period ended, resulting in the subscription of 58,802,579 new shares at BRL 11.72 per share, totaling BRL 689,166,225. A remainder of 5,190,596 unsubscribed shares led to the opening of a leftover subscription period from April 27, 2026 to May 4, 2026, currently under calculation.
- **Vamos:**
On May 4, 2026, the preemptive rights exercise period ended, with 137,474,019 new shares subscribed at BRL 3.85 per share, totaling BRL 529,274,973. As 18,370,137 shares remained unsubscribed, a leftover subscription period was opened from May 5, 2026 to May 11, 2026.

The homologation of the capital increases of the Company, Movida, and Vamos by their respective Boards of Directors will occur after the closing of the leftover subscription periods described above.

Additionally, on March 6, 2026, the Company's Board of Directors authorized management to enter into cash-settled derivative instruments referenced to shares issued by the Company and its subsidiaries Movida, Vamos, JSL, and Automob, with a notional amount of BRL 526,245 thousand.

Management believes this is an appropriate time to increase its exposure, albeit synthetically, to its own shares and those of its subsidiaries, considering the current macroeconomic environment and the strengthening of the capital structure of these companies.

Under the terms of the derivatives:

- If the shares of the Company and its subsidiaries appreciate above the contracted fixed cost (CDI plus spread), the Company will be entitled to receive the portion of appreciation exceeding such cost.
- If the appreciation is below the contracted benchmark, the Company may be required to pay the full fixed cost plus any depreciation in share value.

The effectiveness of the derivatives is conditional upon the homologation of the Company's capital increase approved on March 5, 2026, in a minimum amount of BRL 1.4 billion ("Capital Increase Homologation"). These instruments will not produce any economic effects until this condition is met.

Within the scope of these derivatives:

- The Company has made an initial margin deposit in the form of a bank deposit certificate (CDB), remunerated at 100% of CDI, in the amount of BRL 79,000 thousand.
- Additional margin calls may be required depending on the mark-to-market variation of the derivatives.

The derivatives may be totally or partially settled at any time at the Company's discretion, considering market prices of its own shares and those of its subsidiaries, as well as applicable market spreads and transaction costs.

Finally, as these derivatives are referenced to the Company's own shares, they were approved at the Extraordinary General Meeting held on March 30, 2026.

1.1.5 Stock option grant – JSL Segment

On March 5, 2026, SIMPAR entered into an agreement with BNDES Participações S.A. – BNDESPAR, in which it granted BNDESPAR a call option to acquire up to 14,222,248 registered common shares without par value, issued by JSL S.A., representing up to 5% of its share capital.

The exercise price per share will be the lower of R\$ 7.89, or 95% of the closing price of JSL shares on the trading day immediately preceding the option's exercise date. BNDESPAR may exercise this option within 30 days of the approval of the capital increase of SIMPAR, provided that the exercise of this option is conditional upon prior approval of said capital increase.

1.1.6 Cancellation of treasury shares

On March 5, 2026, the Boards of Directors of the Company, JSL, Vamos and Movidá approved the cancellation of common shares issued by the Companies then held in treasury, without reducing the amount of the share capital.

- JSL canceled 1,986,132 common shares. As a result of the cancellation, the Company's share capital remains at R\$ 842,781, and currently comprises 284,444,946 registered, book-entry common shares without par value.
- Vamos canceled 15,049,828 common shares. As a result of the cancellation, the Company's share capital remains at R\$ 1,012,950, and currently comprises 1,065,982,709 registered, book-entry common shares without par value.
- Simpar canceled 9,722,509 common shares. As a result of the cancellation, the Company's share capital remains at R\$ 1,174,362, and currently comprises 426,797,757 registered, book-entry common shares without par value.
- Movidá canceled 9,765,700 common shares. As a result of the cancellation, the Company's share capital remains at R\$ 2,630,122, and currently comprises 338,165,766 registered, book-entry common shares without par value.

The amendment to Article 5 of the Bylaws from Simpar was deliberated and approved at the shareholders general meeting on March 31, 2026.

1.1.7 Debt issuance – Movida segment

On February 5, 2026, Movida formally informed the CVM and the market in general about events that occurred from January 1, 2026 to February 5, 2026 related to the raising of various types of credit totaling R\$ 3,550,000. Among the types of credit are: (i) loan from the International Finance Corporation and international banks in the amount of R\$ 1,300,000, maturing in February 2034, bearing interest at SOFR + 2.80% and hedged by a swap contract, (ii) issuance of the 26th and 27th debenture issuances in the amount of R\$ 750,000 and R\$ 1,433,825, respectively; the 26th issuance is due in August 2031 and bears interest at CDI + 2.40% and the 27th issuance is due in February 2031 and is remunerated at US dollar + spread, and (iii) loan and debt rollover in the amount of R\$ 1,100,000.

1.2 List of interests in subsidiaries and associates

The Company's equity interests in its subsidiaries and associates at the end of the reporting period are as follows:

1.2.1 List of interests in active subsidiaries and associates

| Corporate name | Headquarter country | Segment | 03/31/2026 | | 12/31/2025 | |
|---|---------------------|---------|------------|----------|------------|----------|
| | | | Direct | Indirect | Direct | Indirect |
| JSL S.A. (JSL) | Brazil | JSL | 67.59 | 4.61 | 67.81 | 4.62 |
| Agrolog Transportadora de Cargas em Geral Ltda. ("Agrolog Transportadoras") | Brazil | JSL | - | 72.20 | - | 72.43 |
| Sinal Serviços de Integração Industrial S.A. (Sinal Serviços) | Brazil | JSL | - | 72.20 | - | 72.43 |
| Yolanda Logística Armazém Transportes e Serviços Gerais Ltda. (Yolanda) | Brazil | JSL | - | 72.20 | - | 72.43 |
| Fadel Transportes e Logística Ltda. (Fadel Transportes) | Brazil | JSL | - | 72.20 | - | 72.43 |
| Fadel Logistics South África (Fadel South Africa) | South Africa | JSL | - | 72.20 | - | 72.43 |
| Fadel Logistics Ghana (Fadel Ghana) | Ghana | JSL | - | 72.20 | - | 72.43 |
| Mercosur Factory Sociedad Anónima (Fadel Paraguay) | Paraguay | JSL | - | 72.20 | - | 72.43 |
| Pronto Express Logística S.A. | Brazil | JSL | - | 72.20 | - | 72.43 |
| TPC Logística Sudeste S.A. | Brazil | JSL | - | 72.20 | - | 72.43 |
| TPC Logística Nordeste S.A. | Brazil | JSL | - | 72.20 | - | 72.43 |
| Transportes Marvel Ltda. | Brazil | JSL | - | 72.20 | - | 72.43 |
| Truckpad Tecnologia e Log. S.A. | Brazil | JSL | - | 72.20 | - | 72.43 |
| Transportadora Rodomeu Ltda. | Brazil | JSL | - | 72.20 | - | 72.43 |
| IC Transportes Ltda. | Brazil | JSL | - | 72.20 | - | 72.43 |
| Artus Administradora Ltda. | Brazil | JSL | - | 72.20 | - | 72.43 |
| Fazenda São Judas Logística Ltda. | Brazil | JSL | - | 72.20 | - | 72.43 |
| Hub Services Solutions | South Africa | JSL | - | 72.20 | - | 72.43 |
| JSL S/A (Argentina Branch - Rodoviário Schio) | Argentina | JSL | - | 72.20 | - | 72.43 |
| JSL S/A Argentina branch | Argentina | JSL | - | 72.20 | - | 72.43 |
| Personal Log - Serviços Empresariais Mao de Obra Temporaria Ltda. | Brazil | JSL | - | 72.20 | - | 72.43 |
| Consórcio MED-SP | Brazil | JSL | - | 72.20 | - | 72.43 |
| Consórcio Salvador Logística | Brazil | JSL | - | 72.20 | - | 72.43 |
| Consórcio CLM | Brazil | JSL | - | 72.20 | - | 72.43 |
| Consórcio Saúde Log. | Brazil | JSL | - | 72.20 | - | 72.43 |
| Movida Participações S.A. (Movida Participações) | Brazil | Movida | 61.11 | 8.55 | 60.93 | 8.53 |
| SAT Rastreamento Ltda. | Brazil | Movida | - | 69.66 | - | 69.46 |
| Movida Locação de Veículos S.A. (Movida Locação) | Brazil | Movida | - | 69.66 | - | 69.46 |
| Movida Europe S.A. (Movida Europe) | Luxembourg | Movida | - | 69.66 | - | 69.46 |
| Movida Finance | Luxembourg | Movida | - | 69.66 | - | 69.46 |
| CS Brasil Frotas Ltda. (CS Brasil Frotas) | Brazil | Movida | - | 69.66 | - | 69.46 |
| Marbor Locadora Ltda. | Brazil | Movida | - | 69.66 | - | 69.46 |
| Drive On Holidays C. A. V (DOH) | Portugal | Movida | - | 69.66 | - | 69.46 |

Notes to the parent company and consolidated quarterly information at March 31, 2026
In thousands of Brazilian Reals, unless otherwise stated

| Corporate name | Headquarter country | Segment | 03/31/2026 | | 12/31/2025 | |
|---|---------------------|--------------------|------------|----------|------------|----------|
| | | | Direct | Indirect | Direct | Indirect |
| Vamos Locação de Caminhões, Máquinas e Equipamentos S.A. (Vamos) | Brazil | Vamos | 56.79 | 5.42 | 56.79 | 5.42 |
| Vamos Seminovos S.A. (Vamos Seminovos) | Brazil | Vamos | - | 62.22 | - | 62.22 |
| BMB Mode Center S.A. | Brazil | Vamos | - | 62.22 | - | 62.22 |
| BMB Latin America Sociedade Anonima de Capital Variable | Mexico | Vamos | - | 62.22 | - | 62.22 |
| Truckvan Indústria e Comércio Ltda. | Brazil | Vamos | - | 62.22 | - | 62.22 |
| Braga Company Investimento e Participações Ltda. | Brazil | Vamos | - | 62.22 | - | 62.22 |
| Rafe Investimentos e Participações Ltda. | Brazil | Vamos | - | 62.22 | - | 62.22 |
| Vamos Europe (ii) | Brazil | Vamos | - | 62.22 | - | 62.22 |
| CS Infra S.A. (CS Infra) | Brazil | CS Infra | 100.00 | - | 100.00 | - |
| ATU 18 Arrendatária Portuária SPE S.A. | Brazil | CS Infra | - | 100.00 | - | 100.00 |
| ATU 12 Arrendatária Portuária SPE S.A. | Brazil | CS Infra | - | 100.00 | - | 100.00 |
| Grãos do Piauí Concessionária de Rodovias SPE S.A. | Brazil | CS Infra | - | 73.25 | - | 73.25 |
| Concessionaria CS Rodovias Mercosul SPE S.A. | Brazil | CS Infra | - | 100.00 | - | 100.00 |
| Concessionárias Terminais Bloco Leste SPE S.A. | Brazil | CS Infra | - | 51.00 | - | 51.00 |
| Concessionária de Rodovias Rota da Integração SPE S.A. | Brazil | CS Infra | - | 100.00 | - | 100.00 |
| Concessionaria CS Mobi Cuiaba SPE S.A. | Brazil | CS Brasil | - | 75.00 | - | 75.00 |
| Ciclus Amazônia S.A. | Brazil | Ciclus Ambiental | - | 45.00 | - | 45.00 |
| Welfare Ambiental S.A. | Brazil | Holding and others | 100.00 | - | 100.00 | - |
| CS Brasil Holding e Locação S.A. (CS Brasil Holding) | Brazil | CS Brasil | 100.00 | - | 100.00 | - |
| CS Brasil Transportes de Passageiros e Serviços Ambientais Ltda.. | Brazil | CS Brasil | - | 100.00 | - | 100.00 |
| CS Finance S.A.r.l (CS Finance) | Luxembourg | CS Brasil | - | 100.00 | - | 100.00 |
| BRT Sorocaba Concessionárias | Brazil | CS Brasil | - | 50.00 | - | 50.00 |
| Mogipasses Comércio de Bilhetes Eletrônicos Ltda. (Mogipasses) | Brazil | CS Brasil | - | 100.00 | - | 100.00 |
| Mogi Mob Transporte de Passageiros Ltda. (Mogi Mob) | Brazil | CS Brasil | - | 100.00 | - | 100.00 |
| São Jose Passes Comercio de Passes e Bilhetes Eletrônicos Ltda. | Brazil | CS Brasil | - | 100.00 | - | 100.00 |
| Automob Participações S.A. (Automob) | Brazil | Automob | 68.23 | 3.51 | 68.23 | 3.51 |
| Vamos Máquinas S.A. (Vamos Máquinas) | Brazil | Automob | - | 71.75 | - | 71.75 |
| Vamos Comércio de Máquinas Agrícolas Ltda. ("Vamos Agrícolas") | Brazil | Automob | - | 71.75 | - | 71.75 |
| Ppay Adm Bens propr Ltda. | Brazil | Automob | - | 71.75 | - | 71.75 |
| DHL Distribuidora de Peças e Serviços Ltda. | Brazil | Automob | - | 71.75 | - | 71.75 |
| HM Com Man Empilhadeira Comércio e Manutenção de Empilhadeiras Ltda. (HM) | Brazil | Automob | - | 71.75 | - | 71.75 |
| Original Nara Com. Ltda. | Brazil | Automob | - | 71.75 | - | 71.75 |
| Original Veiculos S.A. (Original Veiculos) | Brazil | Automob | - | 71.75 | - | 71.75 |
| Ponto Veiculos S.A. (Ponto Veiculos) | Brazil | Automob | - | 71.75 | - | 71.75 |
| Original Ibero Comércio de Veiculos S.A. (Original Ibero) | Brazil | Automob | - | 71.75 | - | 71.75 |
| Original New Suécia Comércio de Veiculos S.A. (Original New Suécia) | Brazil | Automob | - | 71.75 | - | 71.75 |
| Original New Provence Comércio de Veiculos e Peças S.A. (New Provence) | Brazil | Automob | - | 71.75 | - | 71.75 |
| Original Turim Comércio de Veiculos Peças e Serviços S.A. | Brazil | Automob | - | 71.75 | - | 71.75 |
| Original Turim | Brazil | Automob | - | 71.75 | - | 71.75 |
| Original Indiana Comércio de Veiculos Peças e Serviços S.A. (Indiana) (i) | Brazil | Automob | - | 71.75 | - | 71.75 |
| Original Berlim Comércio de Veiculos S.A. (Original Berlim) | Brazil | Automob | - | 71.75 | - | 71.75 |
| Original Xangai Comércio de Veiculos e Peças S.A. (Original Xangai) | Brazil | Automob | - | 71.75 | - | 71.75 |
| Original Grand Tour Comércio de Veiculos e Peças S.A. (Original Grand Tour) | Brazil | Automob | - | 71.75 | - | 71.75 |
| Original Nice Comércio de Veiculos, Peças e Serviços S.A. (Original Nice) | Brazil | Automob | - | 71.75 | - | 71.75 |
| Original Estação Ásia Comércio de Veiculos e Peças S.A. (Estação Ásia) | Brazil | Automob | - | 71.75 | - | 71.75 |
| Original Provence Comércio de Veiculos S.A. (Original Provence) | Brazil | Automob | - | 71.75 | - | 71.75 |
| American Star Comercio De Veiculos S.A. | Brazil | Automob | - | 71.75 | - | 71.75 |
| Moto Star Comércio de Motocicletas S.A. | Brazil | Automob | - | 71.75 | - | 71.75 |
| SBR Comercio E Servicos De Blindagens S.A. | Brazil | Automob | - | 71.75 | - | 71.75 |
| Bikestar Comércio de Motocicletas S.A. | Brazil | Automob | - | 71.75 | - | 71.75 |
| United Auto Nagoya Comércio de Veiculos Ltda. | Brazil | Automob | - | 71.75 | - | 71.75 |
| Sul Import Veiculos e Servicos Ltda. | Brazil | Automob | - | 71.75 | - | 71.75 |
| CVK Auto Comercio de Veiculos Ltda. | Brazil | Automob | - | 71.75 | - | 71.75 |
| Euro Import Motos Comércio de Motocicletas Ltda. | Brazil | Automob | - | 71.75 | - | 71.75 |
| Euro Import Comércio e Servicos Ltda. | Brazil | Automob | - | 71.75 | - | 71.75 |
| UAB Motors Participações Ltda. | Brazil | Automob | - | - | - | 71.75 |
| United Auto São Paulo Comércio de Veiculos Ltda. | Brazil | Automob | - | 71.75 | - | 71.75 |
| AR- Veiculos e Participações Ltda. | Brazil | Automob | - | 71.75 | - | 71.75 |
| AR Centro-Oeste Comércio de Veiculos Ltda. | Brazil | Automob | - | 71.75 | - | 71.75 |

Notes to the parent company and consolidated quarterly information at March 31, 2026
In thousands of Brazilian Reals, unless otherwise stated

| Corporate name | Headquarter country | Segment | 03/31/2026 | | 12/31/2025 | |
|---|---------------------|--------------------|------------|----------|------------|----------|
| | | | Direct | Indirect | Direct | Indirect |
| AR Sudeste Comércio de Veículos Ltda. | Brazil | Automob | - | 71.75 | - | 71.75 |
| Uabmotors Corretora de Seguros Ltda. | Brazil | Automob | - | 71.75 | - | 71.75 |
| Sceptum Empreendimentos Imobiliários Ltda. | Brazil | Automob | - | - | - | 71.75 |
| United Auto Interlagos Comércio de Veículos Ltda. | Brazil | Automob | - | 71.75 | - | 71.75 |
| Green Ville Comércio de Veículos Ltda. | Brazil | Automob | - | 71.75 | - | 71.75 |
| Original New Pacific Motors Comércio de Veículos S.A. | Brazil | Automob | - | 71.75 | - | 71.75 |
| Original New England Comércio de Motocicletas S.A. | Brazil | Automob | - | 71.75 | - | 71.75 |
| Original Milwaukee Comércio de Motocicletas S.A. | Brazil | Automob | - | 71.75 | - | 71.75 |
| Original Tokyo Comércio de Veículos S.A. | Brazil | Automob | - | 71.75 | - | 71.75 |
| Original Hamburgo Comércio de Veículos Ltda. | Brazil | Automob | - | 71.75 | - | 71.75 |
| Original Yoko Comércio de Veículos Ltda. | Brazil | Automob | - | 71.75 | - | 71.75 |
| Original Empreendimentos Imobiliários S.A. | Brazil | Automob | - | - | - | 71.75 |
| Original Xian Comércio de Veículos Ltda. (Original Xian) | Brazil | Automob | - | 71.75 | - | 71.75 |
| Original New Xangai Comércio de Veículos, Peças e Serviços S.A. ("Original New Xangai") | Brazil | Automob | - | 71.75 | - | 71.75 |
| Original Nacional Comércio de Veículos Seminovos Ltda. | Brazil | Automob | - | 71.75 | - | 71.75 |
| Original Comércio de Veículos Seminovos S.A. | Brazil | Automob | - | 71.75 | - | 71.75 |
| Sonnervig Automoveis Ltda. | Brazil | Automob | - | - | - | 71.75 |
| R Point Comercial De Automoveis Ltda. | Brazil | Automob | - | 71.75 | - | 71.75 |
| J.Dip - Empreendimentos Imobiliários Ltda. | Brazil | Automob | - | - | - | 71.75 |
| Vamos Comercio de Veiculos e Máquinas Seminovos Ltda. | Brazil | Automob | - | 71.75 | - | 71.75 |
| BBC Holding Financeira Ltda. (BBC Holding) | Brazil | BBC | 100.00 | - | 100.00 | - |
| BBC Administradora de Consórcios Ltda. | Brazil | BBC | - | 100.00 | - | 100.00 |
| Banco Brasileiro de Crédito S.A. (BBC Banco) | Brazil | BBC | - | 100.00 | - | 100.00 |
| BBC Pagamentos Ltda. (BBC Pagamentos) | Brazil | BBC | - | 100.00 | - | 100.00 |
| Madre Corretora e Administradora de Seguros Ltda. (Madre Corretora) | Brazil | Holding and others | 100.00 | - | 100.00 | - |
| Original Locadora de Veículos Ltda. | Brazil | Holding and others | 100.00 | - | 100.00 | - |
| Avante Seminovos Ltda. | Brazil | Holding and others | - | - | 100.00 | - |
| Simpar Empreendimentos Imobiliários Ltda. (Simpar Empreendimentos) (i) | Brazil | Holding and others | - | - | 100.00 | - |
| Simpar Europe (formerly JSL Europe) | Luxembourg | Holding and others | 100.00 | - | 100.00 | - |
| Simpar Finance S.A.r.l. ("Simpar Finance", formerly JSL Finance) | Luxembourg | Holding and others | 100.00 | - | 100.00 | - |
| BSIM Participações e Holding Ltda. | Brazil | Holding and others | 11.20 | 84.78 | 11.20 | 84.78 |
| ASIM Participações e Holding Ltda. (Dormant company) | Brazil | Holding and others | 100.00 | - | 100.00 | - |
| CSIM Participações e Holding Ltda. (Dormant company) | Brazil | Holding and others | 100.00 | - | 100.00 | - |
| DSIM Participações e Holding Ltda. (Dormant company) | Brazil | Holding and others | 100.00 | - | 100.00 | - |
| GSIM Participações e Holding Ltda. (Dormant company) | Brazil | Holding and others | 100.00 | - | 100.00 | - |
| HSIM Participações e Holding Ltda. (Dormant company) | Brazil | Holding and others | 100.00 | - | 100.00 | - |
| NSIM Participações e Holding Ltda. (Dormant company) | Brazil | Holding and others | 100.00 | - | 100.00 | - |

1.2.2 List of interests in subsidiaries and associates merged in the period

| Corporate name | Headquarter country | Segment | Percentage on 12/31/2025 |
|---|---------------------|--------------------|--------------------------|
| Transio Caminhões, Ônibus, Máquinas e Motores Ltda. | Brazil | Automob | 71.75 |
| J.Dip - Empreendimentos Imobiliários Ltda. | Brazil | Automob | 71.75 |
| United Auto Participações Ltda. | Brazil | Automob | 71.75 |
| UAQ Publicidade E Propaganda Ltda. | Brazil | Automob | 71.75 |
| Sceptum Empreendimentos Imobiliários Ltda. | Brazil | Automob | 71.75 |
| Acanthicus Empreendimentos Imobiliários Ltda. | Brazil | Automob | 71.75 |
| Original Empreendimentos Imobiliários S.A. | Brazil | Automob | 71.75 |
| Uab Motors Participações Ltda. | Brazil | Automob | 71.75 |
| Ophiucus Participações Ltda. | Brazil | Automob | 71.75 |
| Uan Motors Participações Ltda. | Brazil | Automob | 71.75 |
| Super Points Agenciamento e Intermediação de Negócios Ltda. | Brazil | Automob | 71.75 |
| Avante Seminovos Ltda. | Brazil | Holding and others | 100.00 |

The mergers are intended to simplify the corporate structure of SIMPAR and its subsidiaries

1.3 Discontinued operations

Due to the sale of Ciclus Ambiental S.A. completed on December 8, 2025, the results generated by this business unit were reclassified to discontinued operations. These results and cash flows are presented below:

| | Consolidated |
|---|---------------------|
| | 03/31/2025 |
| Net revenue from sale and rendering services | 120,458 |
| Cost of sales and rendering services | (74,867) |
| Gross profit | 45,591 |
| Selling and administrative expenses | (6,133) |
| Profit before finance income and costs | 39,458 |
| Finance result | (21,137) |
| Profit before income tax and social contribution | 18,321 |
| Current and deferred income tax and social contribution | (6,235) |
| Total income tax and social contribution | (6,235) |
| Profit for the period | 12,086 |
| | |
| Cash flows from discontinued operations | 03/31/2025 |
| Net cash generated by operating activities | 30,235 |
| Net cash generated by investing activities | 14,539 |
| Net cash used by financing activities | (447) |
| | |
| Net increase in cash and cash equivalents | 44,327 |
| Cash and cash equivalents | |
| At the beginning of the period | 18,433 |
| At the end of the period | 62,760 |
| Net increase in cash and cash equivalents | 44,327 |

1.4 Conflict between the United States, Israel and Iran

The Company has been closely monitoring developments arising from the military conflict involving the United States, Israel, and Iran. Although Simpar and its subsidiaries do not maintain direct relationships with customers or suppliers located in Western Asia or Central Asia, Management believes that the main potential economic impacts stem from a significant increase in international crude oil prices. This movement may result in increase in fuel prices in the domestic market, putting pressure on inflation and contributing to the maintenance of interest rates at a high level, with direct effects on the Company's and its subsidiaries' finance costs and expenses.

In addition, Management has been closely monitoring the possible effects of the rising diesel prices on its operating costs, including any increases in the amounts paid to related and third parties, as well as on the fuel and lubricant expenses.

2. Basis of preparation and presentation of the parent company and consolidated quarterly information and significant accounting policies.

2.1 Statement of compliance (with regard to the Brazilian Accounting Pronouncements Committee – CPC and standards from International Financial Reporting Standards – IFRS®)

The parent company and consolidated interim financial information, in this case, quarterly information, has been prepared in accordance with Technical Pronouncement CPC 21 (R1) - “Interim Financial Reporting” and IAS 34 - “Interim Financial Reporting”, issued by the International Accounting Standards Board (“IASB”) and presented according to the standards issued and approved by the Securities and Exchange Commission of Brazil (“CVM”), applicable to the preparation of Quarterly Information - ITR.

This information does not include all the requirements for annual or complete financial statements and is presented with the significant information and changes occurred in the period, without the repetition and level of details of certain explanatory notes previously disclosed, which, in Management’s opinion, allows a sufficient understanding of the Company’s financial position and performance during the interim period. Accordingly, this information should be read in conjunction with the annual parent company and consolidated financial statements at December 31, 2025, prepared in accordance with accounting practices adopted in Brazil, including the pronouncements, interpretations and guidance issued by the Brazilian Accounting Pronouncements Council (“CPC”) and approved by the Securities and Exchange Commission of Brazil (“CVM”) and the IFRS® accounting standards issued by the IASB®.

As provided for in Circular Letter/CVM/SNC/SEP No. 03/2011, in these parent company and consolidated interim financial statements, the following explanatory notes, which are included in the annual parent company and consolidated financial statements for the year ended December 31, 2025, are partially presented or fully omitted:

| Name of the note in the annual financial statements | Note |
|---|------|
| (a) Risks related to climate change and the sustainability strategy | 1.3 |
| (b) Tax Reform on consumption | 1.4 |
| (c) Dividends receivable | 12 |
| (d) Right-of-use leases | 20 |
| (e) Earnings reserves | 26.4 |
| (f) Non-controlling interests | 26.5 |
| (g) Equity adjustments | 26.6 |
| (h) Insurance coverage | 27 |

The material accounting policies presented in the related notes of the annual financial statements are not presented in these interim financial statements.

The parent company and consolidated interim financial statements for the three-month period ended March 31, 2026 were approved by the Board of Directors on May 7, 2026.

Basis of measurement

The parent company and consolidated quarterly information was prepared on the historical cost basis, except for financial instruments measured at fair value through profit or loss or through other comprehensive income, as disclosed in Note 3.1.

2.2 Statement of value added (“DVA”)

The preparation of the parent company and consolidated statements of value added is required by the Brazilian corporate legislation and the accounting practices adopted in Brazil applicable to listed companies.

The international financial reporting standards (“IFRS®”) do not require the presentation of such statement. Accordingly, under the IFRS® this statement is presented as supplementary information, and not as part of the set of parent company and consolidated quarterly information.

2.3 Use of estimates and judgments

In preparing this parent company and consolidated quarterly information, Management has made judgments and estimates that affect the application of the SIMPAR Group’s accounting policies and the reported amounts of assets, liabilities, income and expenses. Actual results may differ from these estimates.

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

The significant judgments made by Management during the application of SIMPAR Group's accounting policies and the information about uncertainties related to assumptions and estimates that have a significant risk of resulting in a material adjustment are the same as those disclosed in the latest annual financial statements.

SIMPAN S.A.

Notes to the parent company and consolidated quarterly information at March 31, 2026
In thousands of Brazilian Reals, unless otherwise stated

3. Financial instruments and risk management

3.1 Financial instruments by category

The SIMPAN Group's financial instruments are measured according to the following categories:

| | 03/31/2026 | | | | Parent company 12/31/2025 | | | |
|---|---|--|----------------|------------------|---|--|----------------|------------------|
| | Assets at fair value through profit or loss | Fair value of hedge instruments through profit or loss | Amortized cost | Total | Assets at fair value through profit or loss | Fair value of hedge instruments through profit or loss | Amortized cost | Total |
| Cash and cash equivalents | 123 | - | 40 | 163 | 165 | - | 42 | 207 |
| Marketable securities and financial investments | 3,142,728 | - | - | 3,142,728 | 3,430,165 | - | - | 3,430,165 |
| Derivative financial instruments | - | 231,254 | - | 231,254 | - | 279,827 | - | 279,827 |
| Trade receivables | - | - | 92,331 | 92,331 | - | - | 79,454 | 79,454 |
| Dividends receivable | - | - | 524,538 | 524,538 | - | - | 595,237 | 595,237 |
| Judicial deposits | - | - | 144 | 144 | - | - | 144 | 144 |
| | 3,142,851 | 231,254 | 617,053 | 3,991,158 | 3,430,330 | 279,827 | 674,877 | 4,385,034 |

| | 03/31/2026 | | | Parent company 12/31/2025 | | |
|--|--|------------------|------------------|--|------------------|------------------|
| | Fair value of hedge instruments through profit or loss | Amortized cost | Total | Fair value of hedge instruments through profit or loss | Amortized cost | Total |
| Trade payables | - | 4,946 | 4,946 | - | 8,635 | 8,635 |
| Loans and borrowings | - | 4,851,518 | 4,851,518 | - | 5,116,701 | 5,116,701 |
| Right-of-use leases | - | 13,622 | 13,622 | - | 840 | 840 |
| Derivative financial instruments - liabilities | 1,290,811 | - | 1,290,811 | 1,307,945 | - | 1,307,945 |
| Related parties - liabilities | - | 133,353 | 133,353 | - | 133,353 | 133,353 |
| Dividends payable | - | 13,498 | 13,498 | - | 13,498 | 13,498 |
| Payables for the acquisition of companies | - | 216,836 | 216,836 | - | 211,918 | 211,918 |
| | 1,290,811 | 5,233,773 | 6,524,584 | 1,307,945 | 5,484,945 | 6,792,890 |

SIMPAN S.A.

Notes to the parent company and consolidated quarterly information at March 31, 2026
In thousands of Brazilian Reais, unless otherwise stated

| | 03/31/2026 | | | | | Consolidated 12/31/2025 | | | | |
|---|---|--|---|------------------|-------------------|---|--|---|------------------|-------------------|
| | Assets at fair value through profit or loss | Fair value of hedge instruments through profit or loss | Assets at fair value through other comprehensive income | Amortized cost | Total | Assets at fair value through profit or loss | Fair value of hedge instruments through profit or loss | Assets at fair value through other comprehensive income | Amortized cost | Total |
| Cash and cash equivalents | 2,957,727 | - | - | 569,135 | 3,526,862 | 2,574,576 | - | - | 455,377 | 3,029,953 |
| Marketable securities and financial investments | 14,401,966 | - | 125,265 | - | 14,527,231 | 13,901,234 | - | 164,411 | - | 14,065,645 |
| Derivative financial instruments | - | 610,183 | - | - | 610,183 | - | 741,506 | - | - | 741,506 |
| Trade receivables | - | - | - | 8,435,312 | 8,435,312 | - | - | - | 8,028,683 | 8,028,683 |
| Related parties - assets | - | - | - | 1,122 | 1,122 | - | - | - | 1,122 | 1,122 |
| Dividends receivable | - | - | - | 3,345 | 3,345 | - | - | - | 435 | 435 |
| Judicial deposits | - | - | - | 148,249 | 148,249 | - | - | - | 144,655 | 144,655 |
| | 17,359,693 | 610,183 | 125,265 | 9,157,163 | 27,252,304 | 16,475,810 | 741,506 | 164,411 | 8,630,272 | 26,011,999 |

| | 03/31/2026 | | | Consolidated 12/31/2025 | | |
|--|--|-------------------|-------------------|--|-------------------|-------------------|
| | Fair value of hedge instruments through profit or loss | Amortized cost | Total | Fair value of hedge instruments through profit or loss | Amortized cost | Total |
| Trade payables | - | 6,321,364 | 6,321,364 | - | 7,377,321 | 7,377,321 |
| Supplier financing - confirming | - | 847 | 847 | - | 17,897 | 17,897 |
| Floor plan | - | 1,380,466 | 1,380,466 | - | 1,027,622 | 1,027,622 |
| Loans and borrowings | - | 57,985,576 | 57,985,576 | - | 56,668,672 | 56,668,672 |
| Leases payable to financial institutions | - | 119,397 | 119,397 | - | 91,071 | 91,071 |
| Right-of-use leases | - | 2,294,497 | 2,294,497 | - | 2,313,682 | 2,313,682 |
| Derivative financial instruments - liabilities | 3,054,465 | - | 3,054,465 | 2,622,939 | - | 2,622,939 |
| Assignment of receivables | - | 3,028,248 | 3,028,248 | - | 3,304,231 | 3,304,231 |
| Related parties - liabilities | - | 528 | 528 | - | 528 | 528 |
| Dividends payable | - | 321,888 | 321,888 | - | 322,387 | 322,387 |
| Payables for the acquisition of companies | - | 1,232,106 | 1,232,106 | - | 1,303,267 | 1,303,267 |
| Forward purchase of shares from subsidiaries | - | 1,235,242 | 1,235,242 | - | 1,246,538 | 1,246,538 |
| | 3,054,465 | 73,920,159 | 76,974,624 | 2,622,939 | 73,673,216 | 76,296,155 |

3.2 Fair value of financial assets and liabilities

A comparison by category of the carrying amount and fair value of the SIMPAR Group's financial instruments is as follows:

| | 03/31/2026 | | 12/31/2025 | |
|---|-------------------|-------------------|-------------------|-------------------|
| | Carrying amount | Fair value | Carrying amount | Fair value |
| | Parent company | | | |
| Financial assets | | | | |
| Cash and cash equivalents | 163 | 163 | 207 | 207 |
| Marketable securities and financial investments | 3,142,728 | 3,142,728 | 3,430,165 | 3,430,165 |
| Derivative financial instruments | 231,255 | 231,255 | 279,828 | 279,828 |
| Trade receivables | 92,331 | 92,331 | 79,454 | 79,454 |
| Dividends receivable | 524,538 | 524,538 | 595,237 | 595,237 |
| Judicial deposits | 144 | 144 | 144 | 144 |
| Total | 3,991,159 | 3,991,159 | 4,385,035 | 4,385,035 |
| Financial liabilities | | | | |
| Trade payables | 4,946 | 4,946 | 8,635 | 8,635 |
| Loans and borrowings | 4,851,518 | 4,629,509 | 5,116,701 | 4,896,918 |
| Right-of-use leases | 13,622 | 13,622 | 840 | 840 |
| Derivative financial instruments | 1,290,812 | 1,290,812 | 1,307,945 | 1,307,945 |
| Related parties | 133,355 | 133,355 | 133,354 | 133,354 |
| Dividends payable | 13,498 | 13,498 | 13,498 | 13,498 |
| Payables for the acquisition of companies | 216,836 | 246,845 | 211,919 | 211,919 |
| Total | 6,524,587 | 6,332,587 | 6,792,892 | 6,573,109 |
| | | | | |
| | 03/31/2026 | | 12/31/2025 | |
| | Carrying amount | Fair value | Carrying amount | Fair value |
| | Consolidated | | | |
| Financial assets | | | | |
| Cash and cash equivalents | 3,526,862 | 3,526,862 | 3,029,953 | 3,029,953 |
| Marketable securities and financial investments | 14,527,232 | 14,527,232 | 14,065,644 | 9,719,047 |
| Derivative financial instruments | 610,184 | 640,485 | 741,507 | 760,555 |
| Trade receivables | 8,435,313 | 8,435,313 | 8,028,683 | 8,028,683 |
| Related parties | 1,122 | 1,122 | 1,122 | 1,122 |
| Dividends receivable | 3,345 | 3,345 | 435 | 435 |
| Judicial deposits | 148,249 | 148,249 | 144,655 | 144,655 |
| Total | 27,252,307 | 27,282,608 | 26,011,999 | 21,684,450 |
| Financial liabilities | | | | |
| Trade payables | 6,321,364 | 6,321,364 | 7,377,321 | 7,377,322 |
| Supplier financing - confirming | 847 | 847 | 17,897 | 17,897 |
| Floor plan | 1,380,466 | 1,380,466 | 1,027,622 | 1,027,622 |
| Loans and borrowings | 57,985,577 | 64,984,562 | 56,668,672 | 58,933,486 |
| Leases payable to financial institutions | 119,397 | 150,743 | 91,071 | 94,560 |
| Right-of-use leases | 2,294,496 | 2,294,496 | 2,313,682 | 2,494,448 |
| Assignment of receivables | 3,028,249 | 4,128,585 | 3,304,231 | 4,737,903 |
| Derivative financial instruments | 3,054,462 | 3,054,462 | 2,622,937 | 2,643,151 |
| Related parties | 621 | 621 | 621 | 621 |
| Dividends payable | 321,888 | 321,888 | 322,387 | 322,388 |
| Payables for the acquisition of companies | 1,232,107 | 2,323,283 | 1,303,268 | 1,303,268 |
| Forward purchase of shares | 1,235,242 | 1,235,242 | 1,246,538 | 1,246,538 |
| Total | 76,974,716 | 86,196,559 | 76,296,247 | 80,199,204 |

The table below presents the general classification of financial assets and liabilities measured at fair value, according to the fair value hierarchy:

- Level 1 — Quoted (unadjusted) prices for identical instruments in active markets;
- Level 2 — Quoted prices in active markets for similar instruments, quoted prices for identical or similar instruments in inactive markets, and valuation models whose inputs are observable; and
- Level 3 — Instruments for which significant inputs are unobservable in the market.

Notes to the parent company and consolidated quarterly information at March 31, 2026
In thousands of Brazilian Reals, unless otherwise stated

| | Parent company | | | |
|--|------------------|------------------|------------------|------------------|
| | 03/31/2026 | | 12/31/2025 | |
| | Level 2 | Total | Level 2 | Total |
| Assets at fair value through profit or loss | | | | |
| Financial investments classified in cash and cash equivalents | | | | |
| Bank deposit certificates ("CDB") | 121 | 121 | 153 | 153 |
| Units of other funds | 2 | 2 | 11 | 11 |
| Marketable securities and financial investments | | | | |
| Financial bills | 459,703 | 459,703 | 445,554 | 445,554 |
| Commercial notes | 13,739 | 13,739 | 190,082 | 190,082 |
| Commercial notes - related parties | 744,985 | 744,985 | 679,583 | 679,583 |
| Units of funds | 57,548 | 57,548 | 55,961 | 55,961 |
| Investments in CDB | 712,234 | 712,234 | 614,435 | 614,435 |
| SIMPAR Exclusive Fund | 1,154,519 | 1,154,519 | 1,444,550 | 1,444,550 |
| Derivative financial instruments | | | | |
| Swap | 231,254 | 231,254 | 279,827 | 279,827 |
| | 3,374,105 | 3,374,105 | 3,710,156 | 3,710,156 |
| | 3,374,105 | 3,374,105 | 3,710,156 | 3,710,156 |
| Liabilities at fair value through profit or loss | | | | |
| Derivative financial instruments | | | | |
| Swap | 1,075,918 | 1,075,918 | 15,326 | 15,326 |
| | 1,075,918 | 1,075,918 | 15,326 | 15,326 |
| Liabilities at fair value through other comprehensive income | | | | |
| Swap | - | - | 1,003,146 | 1,003,146 |
| | - | - | 1,003,146 | 1,003,146 |
| Financial liabilities not measured at fair value | | | | |
| Loans and borrowings | 4,851,518 | 4,851,518 | 5,116,701 | 5,116,701 |
| Payables for the acquisition of companies | 216,836 | 216,836 | 211,918 | 211,918 |
| | 5,068,354 | 5,068,354 | 5,328,619 | 5,328,619 |
| | 6,144,272 | 6,144,272 | 6,347,091 | 6,347,091 |

| | Consolidated | | | | | |
|--|------------------|------------------|-------------------|------------------|------------------|-------------------|
| | 03/31/2026 | | | 12/31/2025 | | |
| | Level 1 | Level 2 | Total | Level 1 | Level 2 | Total |
| Assets at fair value through profit or loss | | | | | | |
| Financial investments classified in cash and cash equivalents | | | | | | |
| Bank deposit certificates ("CDB") | - | 1,503,476 | 1,503,476 | - | 1,666,836 | 1,666,836 |
| Repurchase agreements | - | 1,407,935 | 1,407,935 | - | 868,998 | 868,998 |
| Units of other funds | - | 699 | 699 | 4,065 | - | 4,065 |
| Other investments | - | 45,617 | 45,617 | 34,677 | - | 34,677 |
| Marketable securities and financial investments | | | | | | |
| CLN - Credit linked note | - | 4,147,625 | 4,147,625 | - | 4,346,598 | 4,346,598 |
| Financial Treasury Bills ("LFT") | 4,620,777 | - | 4,620,777 | 4,600,837 | - | 4,600,837 |
| Repurchase agreements of treasury bonds | 3,738,671 | - | 3,738,671 | 3,074,981 | - | 3,074,981 |
| Financial bills | - | 792,868 | 792,868 | 791,591 | - | 791,591 |
| Commercial notes | - | 13,739 | 13,739 | - | 196,563 | 196,563 |
| Units of funds | - | 163,561 | 163,561 | 55,961 | - | 55,961 |
| Investments in CDB | - | 712,240 | 712,240 | 625,097 | - | 625,097 |
| Others | - | 212,405 | 212,405 | - | 209,521 | 209,521 |
| Derivative financial instruments | | | | | | |
| Swap | - | 286,593 | 286,593 | - | 741,507 | 741,507 |
| | 8,359,448 | 9,286,758 | 17,646,206 | 9,187,209 | 8,030,023 | 17,217,232 |
| Assets at fair value through other comprehensive income | | | | | | |
| Marketable securities and financial investments | | | | | | |
| Sovereign securities | 125,265 | - | 125,265 | 164,412 | - | 164,412 |
| Corporate bonds | 80 | - | 80 | 84 | - | 84 |
| Derivative financial instruments | | | | | | |
| Swap | - | 47,221 | 47,221 | - | 35,042 | 35,042 |
| | 125,345 | 47,221 | 172,566 | 164,496 | 35,042 | 199,538 |
| | 8,484,793 | 9,333,979 | 17,818,772 | 9,351,705 | 8,065,065 | 17,416,770 |
| Liabilities at fair value through profit or loss | | | | | | |
| Derivative financial instruments | | | | | | |
| Swap | - | 3,433,923 | 3,433,923 | - | 332,392 | 332,392 |
| | - | 3,433,923 | 3,433,923 | - | 332,392 | 332,392 |
| Liabilities at fair value through other comprehensive income | | | | | | |
| Swap | - | (655,827) | (655,827) | - | 3,047,152 | 3,047,152 |
| | - | (655,827) | (655,827) | - | 3,047,152 | 3,047,152 |
| Financial liabilities not measured at fair value | | | | | | |

Notes to the parent company and consolidated quarterly information at March 31, 2026
In thousands of Brazilian Reals, unless otherwise stated

| | 03/31/2026 | | | 12/31/2025 | | | Consolidated |
|---|----------------------|-------------------|-------------------|------------|-------------------|-------------------|--------------|
| | Level 1 | Level 2 | Total | Level 1 | Level 2 | Total | |
| | Loans and borrowings | - | 57,985,576 | 57,985,576 | - | 56,668,672 | 56,668,672 |
| Leases payable to financial institutions | - | 119,397 | 119,397 | - | 91,071 | 91,071 | |
| Payables for the acquisition of companies | - | 1,232,106 | 1,232,106 | - | 1,303,267 | 1,303,267 | |
| Assignment of receivables | - | 3,028,248 | 3,028,248 | - | 3,304,231 | 3,304,231 | |
| Derivative financial instruments | | | | | | | |
| Swap | - | - | - | - | 372,475 | 372,475 | |
| | - | 62,365,327 | 62,365,327 | - | 61,739,716 | 61,739,716 | |
| | - | 65,143,423 | 65,143,423 | - | 65,119,260 | 65,119,260 | |

The curve used in the fair value measurement of agreements indexed to the CDI at March 31, 2026 is as follows:

| Vertex | Interest curve - Brazil | | | | | | |
|-----------------|-------------------------|-------|-------|-------|-------|-------|-------|
| | 1M | 6M | 1Y | 2Y | 3Y | 5Y | 10Y |
| Rate (p.a.) - % | 14.56 | 14.09 | 13.85 | 13.73 | 13.81 | 13.91 | 13.81 |

Source: B3, 03/31/2026.

3.3 Financial risk management

The SIMPAR Group is exposed to credit risk, market risk and liquidity risk on its main financial assets and liabilities. Management manages these risks with the support of a Financial Committee and with the approval of the Board of Directors, which is responsible for authorizing transactions involving any type of derivative financial instrument and any contracts that generate financial assets and liabilities exposed to market risks, regardless of the market in which they are traded or registered.

a. Credit risk

The credit risk involves the potential default of a counterparty to an agreement or financial instrument, resulting in financial loss. The SIMPAR Group is exposed to credit risk, mainly in respect of trade receivables, deposits with banks, short-term investments and other financial instruments held with financial institutions

(i) Cash and cash equivalents, marketable securities and financial investments

Surplus funds are invested only in approved counterparties and within the limits established for each, in order to minimize the concentration of risks and therefore mitigate potential financial losses in the event of an institution going bankrupt.

The maximum period considered in the estimate of expected credit loss is the maximum contractual period of exposure to credit risk.

For risk assessment purposes, a local scale ("Br") and a global scale ("G") of credit risk exposure obtained from rating agencies are used, as follows:

| Rating in Local Scale "Br" | | | Rating in Local Scale "G" | | |
|----------------------------|-----------------|--|---------------------------|-----------------|--|
| Nomenclature: | | Quality | Nomenclature: | | Quality |
| Br | AAA | Prime | G | AAA | Prime |
| Br | AA+, AA, AA- | High Investment Grade | G | AA+, AA, AA- | High Investment Grade |
| Br | A+, A, A- | High Average Investment Grade | G | A+, A, A- | High Average Investment Grade |
| Br | BBB+, BBB, BBB- | Low Average Investment Grade | G | BBB+, BBB, BBB- | Low Average Investment Grade |
| Br | BB+, BB, BB- | Speculative Non-Investment Grade | G | BB+, BB, BB- | Speculative Non-Investment Grade |
| Br | B+, B, B- | Highly Speculative Non-Investment Grade | G | B+, B, B- | Highly Speculative Non-Investment Grade |
| Br | CCC+, CCC, CCC- | Extremely Speculative Non-Investment Grade | G | CCC+, CCC, CCC- | Extremely Speculative Non-Investment Grade |
| Br | D | Default Speculative Non-Investment Grade | G | D | Default Speculative Non-Investment Grade |

The SIMPAR Group's cash quality and maximum credit risk exposure to cash and cash equivalents, marketable securities and financial investments are as follows:

| | Parent company 03/31/2026 | Consolidated 03/31/2026 |
|--|------------------------------|----------------------------|
| Amounts deposited in current account | 40 | 569,135 |
| Br AAA | 121 | 2,906,215 |
| Br AA+ | 2 | 38,989 |
| Br AA | - | 12,519 |
| Br AA- | - | 4 |
| Total financial investments | 123 | 2,957,727 |
| Total cash and cash equivalents | 163 | 3,526,862 |
| | | |
| | Parent company 03/31/2026 | Consolidated 03/31/2026 |
| Marketable securities and financial investments | | |
| Br AAA | 3,142,728 | 14,399,924 |
| G BB | - | 127,307 |
| Total marketable securities and financial investments | 3,142,728 | 14,527,231 |

(ii) Trade receivables

The SIMPAR Group uses a simplified “provision matrix” to calculate the expected losses on its trade receivables according to its experience of historical credit losses. This provision matrix specifies fixed rates for the provision depending on the number of days in which the receivables are falling due or overdue and is adjusted for specific customers according to future estimates and qualitative factors observed. The Company recognized a provision for impairment that represents its estimate of expected credit losses on trade receivables, as mentioned in Note 6.

SIMPAR writes off its financial assets when there is no reasonable expectation of recovery, according to the recoverability study of each company. The receivables written off continue in the collection process to recover the receivable amount.

b. Market risk

Market prices typically involve three types of risks: interest rate risk, exchange rate risk and price risk that may be of commodities, stocks, among others.

(i) Interest rate risk

The SIMPAR Group is substantially exposed to interest rate risk on cash and cash equivalents, marketable securities and financial investments, loans, borrowings, debentures, leases payable to financial institutions, assignment of receivables, and payables for the acquisition of companies. As a policy, the SIMPAR Group seeks to concentrate this risk to the DI variation, and uses derivatives for this purpose, generally designated for hedge accounting.

(ii) Foreign exchange risk

Foreign exchange risk arises from differences between the exchange rates of the currency in which an asset or liability is denominated and its functional currency. Borrowings are generally denominated in the same currency as the cash flow generated by the Company's trading operations, mainly in Reais. However, there are also contracts in US Dollars (“USD”) and Euro (“EUR”), which have been protected against exchange rate changes by swap instruments, which exchange the indexation of foreign currency and the fixed rate by the Interbank Deposit Certificate (CDI), limiting exposure to possible losses due to exchange rate changes.

The agreements of this nature were designated for hedge accounting.

(iii) Hedging instruments

All foreign exchange and interest rate exposures hedged by transactions with derivatives at SIMPAR Group are as follows:

Notes to the parent company and consolidated quarterly information at March 31, 2026

In thousands of Brazilian Reais, unless otherwise stated

| | | | | | | Parent company and Consolidated | | | |
|------------------------------|--------------------|---|------------------------------|-----------------|----------|---------------------------------|---------------------------------|--|-----------------|
| | | | | | | Balance at 03/31/2026 | | Gains (losses) recognized for the three-month period ended 03/31/2026: | |
| Instrument | Hedged risk | Type of derivative financial instrument | Operation | Notional amount | Currency | Instrument on the curve | Fair value receivable (payable) | Profit or loss | OCI |
| Swap agreement | Exchange rate risk | Fair value hedge | Swap USD + Fixed rate x CDI | USD 463,500 | USD | (213,612) | (1,048,303) | (240,014) | - |
| Swap agreement | Interest risk | Fair value hedge | Swap CDI Fixed rate x CDI | R\$ 1,245,000 | BRL | (3,225) | (38,871) | (8,903) | - |
| Swap agreement | Interest risk | Fair value hedge | Swap IPCA X CDI | R\$ 255,000 | BRL | 57,411 | 27,616 | 7,218 | - |
| Total Parent company | | | | | | (159,426) | (1,059,558) | (241,699) | - |
| Swap agreement | Interest risk | Fair value hedge | Swap IPCA + Fixed rate x CDI | R\$ 5,327,689 | BRL | 419,339 | (94,312) | (36,320) | - |
| Swap agreement | Interest risk | Fair value hedge | Swap Fixed rate X CDI | R\$ 3,634,001 | BRL | (57,769) | (317,626) | (45,950) | - |
| Swap agreement | Interest risk | Fair value hedge | Swap CDI + Fixed rate x CDI | R\$ 1,031,499 | BRL | 230,430 | 62,915 | (4,941) | - |
| Swap agreement | Exchange rate risk | Fair value hedge | Swap USD x CDI | USD 2,177,000 | USD | (503,189) | (690,446) | (410,672) | - |
| Swap agreement | Exchange rate risk | Cash flow hedge | Swap USD x CDI | USD 1,178,667 | USD | (254,598) | (345,255) | (195,252) | (95,231) |
| Total Consolidated | | | | | | (325,213) | (2,444,282) | (934,834) | (95,231) |
| | | | | | | Parent company | | Consolidated | |
| Current assets | | | | | | 60,735 | 116,739 | | |
| Total noncurrent assets | | | | | | 170,519 | 493,444 | | |
| Current liabilities | | | | | | (456,695) | (1,206,840) | | |
| Total noncurrent liabilities | | | | | | (834,116) | (1,847,625) | | |
| | | | | | | (1,059,557) | (2,444,282) | | |

For comparability purposes of this information, please refer to Note 5.3b(iii) of the parent company and consolidated annual financial statements for the year ended December 31, 2025.

Notes to the parent company and consolidated quarterly information at March 31, 2026
In thousands of Brazilian Reals, unless otherwise stated

c. Liquidity risk

Presented below are the contractual maturities of financial assets and liabilities, including estimated interest payment:

| | Parent company | | | | |
|---|------------------|------------------|------------------|------------------|------------------|
| | 03/31/2026 | | | | |
| | Carrying amount | Contractual flow | Up to 1 year | Up to 2 years | Over 2 years |
| Financial assets | | | | | |
| Cash and cash equivalents | 163 | 163 | 163 | - | - |
| Marketable securities and financial investments | 3,142,728 | 3,142,728 | 3,142,728 | - | - |
| Derivative financial instruments | 231,254 | 351,412 | 29,286 | 66,938 | 255,188 |
| Trade receivables | 92,331 | 92,331 | 92,331 | - | - |
| Dividends receivable | 524,538 | 524,538 | 524,538 | - | - |
| Judicial deposits | 144 | 144 | 144 | - | - |
| Total | 3,991,158 | 4,111,316 | 3,789,190 | 66,938 | 255,188 |
| Financial liabilities | | | | | |
| Trade payables | 4,946 | 4,946 | 4,946 | - | - |
| Loans, borrowings and debentures | 4,851,518 | 7,336,277 | 733,254 | 2,130,230 | 4,472,793 |
| Right-of-use leases | 13,622 | 17,280 | 3,893 | 3,581 | 9,806 |
| Derivative financial instruments | 1,290,811 | 1,307,946 | 109,151 | 249,110 | 949,685 |
| Related parties | 133,353 | 133,354 | 132,826 | 528 | - |
| Dividends payable | 13,498 | 13,498 | 13,498 | - | - |
| Payables for the acquisition of companies | 216,836 | 246,844 | 80,669 | 74,113 | 92,062 |
| Total | 6,524,584 | 9,060,145 | 1,078,237 | 2,457,562 | 5,524,346 |

| | Consolidated | | | | |
|---|-------------------|--------------------|-------------------|-------------------|-------------------|
| | 03/31/2026 | | | | |
| | Carrying amount | Contractual flow | Up to 1 year | Up to 2 years | Over 2 years |
| Financial assets | | | | | |
| Cash and cash equivalents | 3,526,862 | 3,526,862 | 3,526,862 | - | - |
| Marketable securities and financial investments | 14,527,231 | 14,527,231 | 11,703,561 | 2,823,670 | - |
| Derivative financial instruments | 610,183 | 929,863 | 293,346 | 169,285 | 467,232 |
| Trade receivables | 8,435,312 | 8,669,307 | 8,257,552 | 112,586 | 299,169 |
| Related parties - assets | 1,122 | 1,122 | 180 | 942 | - |
| Dividends receivable | 3,345 | 3,345 | 3,345 | - | - |
| Judicial deposits | 148,249 | 148,249 | 148,249 | - | - |
| Total | 27,252,304 | 27,805,979 | 23,933,095 | 3,106,483 | 766,401 |
| Financial liabilities | | | | | |
| Trade payables | 6,321,364 | 6,321,364 | 6,321,364 | - | - |
| Supplier financing - confirming | 847 | 847 | 847 | - | - |
| Floor plan | 1,380,466 | 1,380,466 | 1,380,466 | - | - |
| Loans, borrowings and debentures | 57,985,576 | 96,383,697 | 16,655,230 | 23,020,750 | 56,707,717 |
| Leases payable to financial institutions | 119,397 | 204,368 | 143,107 | 31,539 | 29,722 |
| Right-of-use leases | 2,294,497 | 4,369,461 | 1,139,944 | 862,594 | 2,366,923 |
| Assignment of receivables | 3,028,248 | 4,136,954 | 2,539,257 | 1,354,592 | 243,105 |
| Derivative financial instruments | 3,054,465 | 3,325,280 | 2,551,704 | 773,576 | - |
| Related parties | 528 | 528 | - | 528 | - |
| Dividends payable | 321,888 | 321,888 | 321,888 | - | - |
| Payables for the acquisition of companies | 1,232,106 | 2,323,282 | 928,628 | 355,484 | 1,039,170 |
| Forward purchase of shares | 1,235,242 | 1,246,538 | 166,931 | 1,079,607 | - |
| Total | 76,974,624 | 120,014,673 | 32,149,366 | 27,478,670 | 60,386,637 |

3.4 Sensitivity analysis

The sensitivity analysis aims to demonstrate the potential impacts of changes in interest rates and foreign exchange rates on the Company's financial assets and liabilities, while keeping all other market indicators constant. Upon settlement of these financial instruments, the actual amounts disbursed may differ materially from those presented in the tables below. For the next 12 months, the following probable interest rates and exchange rates were considered:

Notes to the parent company and consolidated quarterly information at March 31, 2026
In thousands of Brazilian Reals, unless otherwise stated

- CDI at 13.85% p.a., based on the future yield curve (source: B3 S.A. - Brasil, Bolsa, Balcão);
- TLP at 7.72% p.a. (source: BNDES);
- IPCA at 3.55% p.a. (source: B3);
- IGP-M at 7.35% p.a. (source: B3);
- SELIC at 13.98% p.a. (source: B3);
- Euro rate of R\$ 6.59 (source: B3); and
- US dollar rate of R\$ 5.62 (source: B3).
- SOFR at 3.68% p.a. (source: Federal Reserve New York Bank);

The table below is presented with the respective impacts on the finance income (costs), considering the probable scenario (Scenario I), with increases of 25% (Scenario II) and 50% (Scenario III):

| Description | Balance | Parent company | | |
|--|--------------------|---------------------|-----------------------------------|------------------------------------|
| | | Scenario I probable | Scenario II + depreciation of 25% | Scenario III + depreciation of 50% |
| Balances subject to exposure to CDI variations | (5,905,414) | (866,915) | (1,083,643) | (1,300,372) |
| Balances subject to exposure to Selic variations | 1,435,188 | 209,250 | 261,563 | 313,876 |
| Balance subject to net exposure | (4,470,226) | (657,664) | (822,080) | (986,497) |

| Description | Balance | Consolidated | | |
|---|---------------------|---------------------|-----------------------------------|------------------------------------|
| | | Scenario I probable | Scenario II + depreciation of 25% | Scenario III + depreciation of 50% |
| Balances subject to exposure to CDI variations | (27,085,694) | (3,976,180) | (4,970,225) | (5,964,270) |
| Balances subject to exposure to Selic variations | 8,720,290 | 1,271,418 | 1,589,273 | 1,907,127 |
| Balances subject to exposure to IPCA variations | (17,725,986) | (661,179) | (826,474) | (991,769) |
| Balances subject to exposure to fixed rate variations | (11,235,418) | (1,207,807) | (1,207,807) | (1,207,807) |
| Balance subject to net exposure | (47,326,808) | (4,573,748) | (5,415,234) | (6,256,719) |

4. Cash and cash equivalents

| | Parent company | | Consolidated | |
|--|----------------|------------|------------------|------------------|
| | 03/31/2026 | 12/31/2025 | 03/31/2026 | 12/31/2025 |
| Cash | 14 | 11 | 19,078 | 10,748 |
| Banks | 26 | 32 | 550,057 | 444,629 |
| Total cash equivalents | 40 | 43 | 569,135 | 455,377 |
| Bank deposit certificates ("CDB") | 121 | 153 | 1,503,476 | 1,666,836 |
| Repurchase agreements backed by financial operations | - | - | 1,407,935 | 868,998 |
| Units of other funds | 2 | 11 | 699 | 4,065 |
| Others | - | - | 45,617 | 34,677 |
| Total financial investments | 123 | 164 | 2,957,727 | 2,574,576 |
| Total | 163 | 207 | 3,526,862 | 3,029,953 |

In the three-month period ended March 31, 2026, the average return on the investments was 16.68% p.a. (at December 31, 2025, the average return was 16.51% p.a.).

Notes to the parent company and consolidated quarterly information at March 31, 2026
In thousands of Brazilian Reals, unless otherwise stated

5. Marketable securities and financial investments

| Operations | Parent company | | Consolidated | |
|--|------------------|------------------|-------------------|-------------------|
| | 03/31/2026 | 12/31/2025 | 03/31/2026 | 12/31/2025 |
| Exclusive investment fund Simpar (i) | 1,154,519 | 1,444,550 | - | - |
| Financial Treasury Bills ("LFT") | - | - | 4,620,777 | 4,600,837 |
| Repurchase agreements of treasury bonds | - | - | 3,738,671 | 3,074,981 |
| Corporate securities (in USD) | - | - | 80 | 84 |
| CLN - Credit linked note (ii) | - | - | 4,147,625 | 4,346,598 |
| Financial bills (iii) | 459,703 | 445,554 | 792,868 | 791,591 |
| Investments in CDB (iii) (iv) | 712,234 | 614,435 | 712,240 | 625,097 |
| Units of funds | 57,548 | 55,961 | 163,561 | 55,961 |
| Sovereign securities | - | - | 125,265 | 164,412 |
| Commercial notes | 13,739 | 190,082 | 13,739 | 196,563 |
| Commercial notes - related parties (Note 22.1) | 744,985 | 679,583 | - | - |
| Others | - | - | 212,405 | 209,521 |
| Total | 3,142,728 | 3,430,165 | 14,527,231 | 14,065,645 |
| Current assets | 3,142,728 | 3,430,165 | 11,703,561 | 11,074,652 |
| Noncurrent assets | - | - | 2,823,670 | 2,990,993 |
| Total | 3,142,728 | 3,430,165 | 14,527,231 | 14,065,645 |

- (i) The exclusive investment funds were established for financial investments made exclusively by Simpar Group companies. The quotas of these funds have daily liquidity and their management is 100% outsourced under the responsibility of Banco do Brasil, Bradesco, Caixa Econômica Federal and Santander. The funds are consolidated in the consolidated financial investments, and their portfolio comprise (i) Bank Deposit Certificates - CDB (6.17%); (ii) Treasury Financial Bills - LFT (57.80%), (iii) Repurchase Agreements (31.70%); and (iv) Financial Bills (4.33%).
- (ii) Investment of the subsidiary Movida Europe against International Credit operations (4131) and the 14th debenture issuance of Movida in the process of internalizing Senior Notes "Bonds" operations.
- (iii) Part of marketable securities in the amount of R\$ 1,092,456 (R\$ 459,703 in Financial Bills and R\$ 632,753 in investments in CDB) are collateral of transactions on forward purchase of shares disclosed in Note 19, which may be replaced by other type of guarantee.
- (iv) Amount of BRL 79,480 deposited as collateral under derivative instrument agreements related to the capital increase transaction detailed in Note 1.1.4

In the three-month period ended March 31, 2026, the average income from the investment was 15.21% p.a. (14.42% p.a. at December 31, 2025).

6. Trade receivables

| | Parent company | | Consolidated | |
|---|----------------|---------------|------------------|------------------|
| | 03/31/2026 | 12/31/2025 | 03/31/2026 | 12/31/2025 |
| Customers and credit card companies | 660 | - | 5,392,363 | 5,411,490 |
| Unbilled revenue from rendering services and leases – contract assets | - | - | 1,129,798 | 1,041,713 |
| Financial credit operations receivable | - | - | 2,258,915 | 2,047,412 |
| Related parties (Note 22.1) | 91,671 | 78,794 | 1,805 | 340 |
| Other receivables | - | 660 | 752,085 | 569,188 |
| (-) Expected credit losses of trade receivables | - | - | (1,099,654) | (1,041,460) |
| Total | 92,331 | 79,454 | 8,435,312 | 8,028,683 |
| Current | 92,331 | 79,454 | 7,877,390 | 7,700,608 |
| Noncurrent | - | - | 557,922 | 328,075 |
| Total | 92,331 | 79,454 | 8,435,312 | 8,028,683 |

6.1 Aging list and expected credit losses of trade receivables

| | 03/31/2026 | | | | 12/31/2025 | | | | Consolidated |
|--------------------------------|--------------------------|------------------------|-----------------|------------------------|-------------------|------------------------|-----------------|------------------------|------------------|
| | Trade receivables | Expected credit losses | % | Trade receivables, net | Trade receivables | Expected credit losses | % | Trade receivables, net | |
| | Total falling due | 6,648,076 | (39,619) | 0.60% | 6,608,457 | 5,918,240 | (36,842) | 0.62% | 5,881,398 |
| Overdue up to 30 days | 758,052 | (15,308) | 2.02% | 742,744 | 828,896 | (15,633) | 1.89% | 813,263 | |
| Overdue from 31 to 90 days | 492,760 | (54,830) | 11.13% | 437,930 | 478,626 | (35,528) | 7.42% | 443,098 | |
| Overdue from 91 to 180 days | 288,875 | (71,823) | 24.86% | 217,052 | 357,211 | (59,796) | 16.74% | 297,415 | |
| Overdue from 181 to 365 days | 340,020 | (148,476) | 43.67% | 191,544 | 361,141 | (141,326) | 39.13% | 219,815 | |
| Overdue for more than 365 days | 1,007,182 | (769,597) | 76.41% | 237,585 | 1,126,027 | (752,333) | 66.81% | 373,694 | |
| Total overdue | 2,886,889 | (1,060,034) | 36.72% | 1,826,855 | 3,151,901 | (1,004,616) | 31.87% | 2,147,285 | |
| Total | 9,534,965 | (1,099,653) | 11.53% | 8,435,312 | 9,070,141 | (1,041,458) | 11.48% | 8,028,683 | |

Notes to the parent company and consolidated quarterly information at March 31, 2026
In thousands of Brazilian Reals, unless otherwise stated

Movements in expected credit losses of trade receivables is as follows:

| | Consolidated |
|---|---------------------|
| At December 31, 2024 | (785,683) |
| Additions | (188,525) |
| Reversals | 101,457 |
| Reclassifications and write-off to losses (i) | 6,868 |
| At March 31, 2025 | (865,883) |
| At December 31, 2025 | (1,041,460) |
| Additions | (158,839) |
| Reversals | 94,373 |
| Foreign exchange variation | 338 |
| Reclassifications and write-off to losses (i) | 5,934 |
| At March 31, 2026 | (1,099,654) |

Refers to securities written off as actual losses, which were past due for more than 2 years and were 100% provisioned, however, their administrative and judicial collections will be maintained. There is no impact on the net balance of trade receivables and on the related cash flows. Takes into account the impact of credit losses from uncollectible accounts.

7. Inventories

| | 03/31/2026 | 12/31/2025 |
|---|-------------------|-------------------|
| New vehicles | 1,604,521 | 1,785,444 |
| Used vehicles | 434,286 | 541,496 |
| Parts for resale | 415,614 | 412,679 |
| Consumables | 133,979 | 142,605 |
| Industrial inventories | 92,419 | 102,373 |
| (-) Estimated losses on impairment of inventories | (151,634) | (152,683) |
| Total | 2,529,185 | 2,831,914 |

Movements in estimated losses on impairment of inventories were as follows:

| | Consolidated |
|-----------------------------|---------------------|
| At December 31, 2024 | (100,750) |
| Additions | (8,011) |
| Reversals | 6,539 |
| At March 31, 2025 | (102,222) |
| At December 31, 2025 | (152,683) |
| Additions | (15,252) |
| Reversals | 16,301 |
| At March 31, 2026 | (151,634) |

8. Fixed assets available for sale

Movements in the three-month periods ended March 31, 2026 and 2025 were as follows:

| | Vehicles | Machinery and equipment | Consolidated Total |
|--|------------------|--------------------------------|---------------------------|
| At December 31, 2025 | 1,187,377 | 150,286 | 1,337,662 |
| Assets returned from finance lease agreements | 10,498 | - | 10,498 |
| Assets transferred from property and equipment | 2,142,836 | 96,772 | 2,239,608 |
| Assets written-off as cost of assets sold | (1,864,314) | (33,447) | (1,897,761) |
| Assets transferred to inventories of used vehicles (i) | (147,661) | - | (147,661) |
| At March 31, 2026 | 1,328,736 | 213,611 | 1,542,346 |
| | | | Consolidated |
| | Vehicles | Machinery and equipment | Total |
| At December 31, 2024 | 1,462,463 | 113,151 | 1,575,614 |
| Assets returned from finance lease agreements | 4,136 | - | 4,136 |
| Assets transferred from property and equipment | 2,508,271 | 82,687 | 2,590,958 |
| Assets written-off as cost of assets sold | (1,930,773) | (51,715) | (1,982,489) |
| At March 31, 2025 | 2,044,097 | 144,123 | 2,188,219 |

(i) The assets transferred to the used vehicle inventories refer to vehicles sold by the subsidiary Movida to Automob, which are subsequently written off as cost of used vehicles when sold to end consumers.

Notes to the parent company and consolidated quarterly information at March 31, 2026
In thousands of Brazilian Reais, unless otherwise stated

9. Investments

These investments are accounted for under the equity method of accounting based on the annual information of the investees, as follows:

9.1 Changes in investments

Movements in the three-month periods ended March 31, 2026 and 2025 were as follows:

| Investments | 12/31/2025 | Capital contribution | Corporate restructuring | Equity results from subsidiaries | Other movements | Reclassification | 03/31/2026 | Interest % | Parent company | |
|---|------------------|----------------------|-------------------------|----------------------------------|----------------------|------------------|------------------|------------|----------------|----------------------|
| | | | | | | | | | | Equity at 03/31/2026 |
| Automob Participações | 1,387,513 | - | - | (41,645) | - | - | 1,345,868 | 68.24% | | 1,962,214 |
| Movida Participações | 1,832,524 | - | - | 86,635 | (32,486) | - | 1,886,673 | 60.93% | | 3,056,658 |
| Vamos | 1,466,999 | - | - | 53,903 | (27,385) | - | 1,493,517 | 56.79% | | 2,604,700 |
| JSL | 897,261 | - | - | (104,619) | (12,824) | - | 779,818 | 67.81% | | 1,166,288 |
| BBC Holding | 260,982 | - | - | 2,240 | - | - | 263,222 | 100.00% | | 263,222 |
| CS Infra | 122,984 | - | - | (11,040) | (9,328) | - | 102,616 | 63.27% | | 162,188 |
| Simpar Europe | 76,839 | - | - | (7,093) | - | - | 69,746 | 100.00% | | 69,746 |
| Avante Seminovos (i) | 71,040 | - | (71,040) | - | - | - | - | - | | - |
| CS Brasil Holding | 68,468 | - | - | (4,345) | (136) | - | 63,987 | 100.00% | | 63,987 |
| Original Locadora | - | - | - | - | - | 48,212 | 48,212 | 100.00% | | 48,212 |
| Madre Corretora | 6,385 | - | - | 465 | - | - | 6,850 | 100.00% | | 6,850 |
| BBC Pagamentos | 4,035 | - | - | 69 | - | - | 4,104 | 100.00% | | 4,104 |
| Welfare Ambiental | 1,355 | - | - | (71) | - | - | 1,284 | 100.00% | | 1,284 |
| BSIM Participações | 9,040 | - | - | (13) | - | - | 9,027 | 11.20% | | 80,597 |
| ASIM Participações | - | 1,752 | - | (982) | - | - | 770 | 100.00% | | 770 |
| Goodwill on business acquisition | 29,427 | - | - | - | - | - | 29,427 | - | | - |
| Total investments | 6,234,852 | 1,752 | (71,040) | (26,496) | (82,159) | 48,212 | 6,105,121 | | | |
| Provision for investment losses | | | | | | | | | | |
| Original Locadora (i) | (22,352) | - | 71,040 | (745) | 269 | (48,212) | - | - | | - |
| Simpar Finance | (69,903) | 7,531 | - | (3,737) | 2,421 | - | (63,688) | 100.00% | | (63,688) |
| Total provision for investment losses | (92,255) | 7,531 | 71,040 | (4,482) | 2,690 | (48,212) | (63,688) | | | |
| Total investments, net of provision for losses | 6,142,597 | 9,283 | - | (30,978) | (79,469) (ii) | - | 6,041,433 | | | |

(i) On January 31, 2026, Avante Seminovos was merged into Original Locadora.

(ii) Refers to the equity results from the capital reserve balances in subsidiaries, deriving from the share-based payment plans, and changes through other comprehensive income of cash flow hedges and mark to market of investments classified as at fair value, which were recognized in the equity of subsidiaries.

Notes to the parent company and consolidated quarterly information at March 31, 2026

In thousands of Brazilian Reais, unless otherwise stated

| Investments | 12/31/2024 | Capital contribution | Equity results from subsidiaries | Other movements (i) | 03/31/2025 | Interest % | Parent company |
|---|------------------|----------------------|----------------------------------|---------------------|------------------|------------|----------------------|
| | | | | | | | Equity at 03/31/2025 |
| Automob Participações | 1,571,281 | - | (24,347) | (389) | 1,546,545 | 68.24% | 2,266,403 |
| Movida Participações | 1,440,828 | - | 46,190 | 59,128 | 1,546,146 | 59.35% | 2,607,677 |
| Vamos | 1,360,724 | - | 60,853 | (19,594) | 1,401,983 | 56.66% | 2,488,246 |
| JSL | 1,195,064 | - | 21,939 | (7,324) | 1,209,679 | 67.82% | 1,791,173 |
| BBC Holding | 267,451 | 5,908 | (2,923) | - | 270,436 | 100.00% | 270,436 |
| Ciclus Ambiental | 160,332 | - | 12,086 | - | 172,418 | 100.00% | 172,418 |
| CS Infra | 142,825 | 21,849 | (11,584) | - | 153,090 | 100.00% | 153,090 |
| Simpar Europe | 82,067 | - | (916) | - | 81,151 | 100.00% | 81,151 |
| Avante Seminovos | 71,121 | - | (35) | - | 71,086 | 100.00% | 71,086 |
| Simpar Empreendimentos | 72,547 | - | (15) | - | 72,532 | 100.00% | 72,532 |
| Madre Corretora | 4,306 | - | 335 | - | 4,641 | 100.00% | 4,641 |
| BBC Pagamentos | 2,778 | - | 373 | - | 3,151 | 100.00% | 3,151 |
| Welfare Ambiental | 1,586 | - | (29) | - | 1,557 | 100.00% | 1,557 |
| Goodwill on business acquisition | 29,427 | - | - | - | 29,427 | - | - |
| Total investments | 6,402,336 | 27,757 | 101,927 | 31,821 | 6,563,841 | | |
| Provision for investment losses | | | | | | | |
| CS Brasil Holding | (517,840) | - | (24,575) | 7,885 | (534,530) | 100.00% | (534,530) |
| Original Locadora | (18,243) | - | (4,646) | - | (22,889) | 100.00% | (16,871) |
| Simpar Finance | (82,328) | - | 26 | 9,507 | (72,795) | 100.00% | (72,795) |
| Total provision for investment losses | (618,411) | - | (29,195) | 17,392 | (630,214) | | |
| Total investments, net of provision for losses | 5,783,925 | 27,757 | 72,732 | 49,213 | 5,933,627 | | |

(i) Refers to the equity results from the capital reserve balances in subsidiaries, deriving from the share-based payment plans, and changes through other comprehensive income of cash flow hedges and mark-to-market of investments classified as at fair value, which were recognized in the equity of subsidiaries.

| Investments | 12/31/2025 | Equity results from subsidiaries | 03/31/2026 | Interest % | Consolidated |
|------------------------------|---------------|----------------------------------|---------------|------------|--------------|
| | | | | | |
| BRT Sorocaba Concessionárias | 43,419 | 3,528 | 46,947 | 50.00 | |
| Total investments | 43,419 | 3,528 | 46,947 | | |

| Investments | 12/31/2024 | Other changes | Equity results from subsidiaries | 03/31/2025 | Interest % | Consolidated |
|------------------------------|---------------|---------------|----------------------------------|---------------|------------|--------------|
| | | | | | | |
| BRT Sorocaba Concessionárias | 41,522 | 2,040 | (2,242) | 41,320 | 49.75 | |
| Others | 953 | (391) | - | 562 | | |
| Total investments | 42,475 | 1,649 | (2,242) | 41,882 | | |

Balances of assets and liabilities and results of subsidiaries

The balances of assets, liabilities, revenues and expenses of subsidiaries in the three-month periods ended March 31, 2026 and 2025 are as follows:

| Investments | Current assets | Noncurrent assets | Current liabilities | Noncurrent liabilities | Equity | Net revenues | Costs and expenses | Parent company |
|------------------------|----------------|-------------------|---------------------|------------------------|-----------|--------------|--------------------|------------------------------|
| | | | | | | | | 03/31/2026 |
| | | | | | | | | Profit (loss) for the period |
| JSL S.A. | 3,019,556 | 6,544,803 | 2,416,008 | 5,982,062 | 1,166,288 | 1,335,699 | (1,480,608) | (144,908) |
| Automob Participações | 1,397,809 | 2,903,112 | 792,221 | 1,546,487 | 1,962,214 | 302,806 | (360,848) | (58,042) |
| Vamos Locação | 6,474,790 | 16,277,060 | 3,550,097 | 16,597,054 | 2,604,700 | 1,511,572 | (1,424,933) | 86,638 |
| Movida Participações | 6,622,064 | 25,647,032 | 9,921,879 | 19,290,558 | 3,056,658 | 3,035,816 | (2,911,303) | 124,513 |
| CS Infra | 63,362 | 162,481 | 28,539 | 35,115 | 162,188 | - | (17,449) | (17,449) |
| CS Brasil Holding | 184,805 | 2,002,067 | 548,652 | 1,820,717 | (182,497) | 591 | (4,935) | (4,345) |
| BBC Holding Financeira | 4,429 | 258,965 | 172 | - | 263,222 | - | 2,240 | 2,240 |
| BBC Pagamentos | 11,539 | 8,688 | 5,491 | 10,632 | 4,104 | 1,217 | (1,148) | 69 |
| Simpar Finance | 50,496 | - | 1,323 | 112,592 | (63,419) | - | (3,738) | (3,738) |
| Simpar Europe | 2,569,207 | 108,661 | 7,047 | 2,601,074 | 69,746 | - | (7,093) | (7,093) |
| Original Locad Veic | 113,138 | 13,193 | 72,203 | 166 | 53,961 | 590 | (1,335) | (745) |
| Madre Corretora | 9,067 | 232 | 2,440 | 9 | 6,850 | 1,607 | (1,142) | 465 |
| Welfare Ambiental | 357 | 17,175 | 2,249 | 14,000 | 1,284 | - | (71) | (71) |
| ASIM Part. Holding | 708 | 41,650 | 5,930 | 35,658 | 770 | - | (983) | (983) |
| BSIM Part. Holding | 5,178 | 75,499 | 80 | - | 80,597 | - | (30) | (30) |

Notes to the parent company and consolidated quarterly information at March 31, 2026

In thousands of Brazilian Reais, unless otherwise stated

| Investments | Current assets | Noncurrent assets | Current liabilities | Noncurrent liabilities | Equity | Net revenues | Costs and expenses | Parent company |
|------------------------|----------------|-------------------|---------------------|------------------------|-----------|--------------|--------------------|------------------------------|
| | | | | | | | | 03/31/2025 |
| | | | | | | | | Profit (loss) for the period |
| BBC Holding Financeira | 32,302 | 238,199 | 64 | - | 270,436 | - | (2,923) | (2,923) |
| BBC Pagamentos | 8,167 | 7,394 | 2,123 | 10,286 | 3,151 | 1,837 | (1,464) | 373 |
| CS Brasil Holding | 87,421 | 1,657,774 | 366,276 | 1,913,538 | (534,619) | 530 | (27,183) | (26,653) |
| CS Infra | 9,451 | 164,349 | 20,710 | - | 153,090 | - | (11,584) | (11,584) |
| Ciclus Ambiental | 13 | 172,491 | 86 | - | 172,418 | - | 12,086 | 12,086 |
| JSL S.A. | 3,246,901 | 6,749,772 | 2,164,271 | 6,041,228 | 1,791,174 | 1,321,937 | (1,290,045) | 31,892 |
| Madre Corretora | 6,180 | 144 | 1,665 | 17 | 4,641 | 1,552 | (1,158) | 395 |
| Movida Participações | 5,666,532 | 22,916,812 | 9,321,010 | 16,654,534 | 2,607,798 | 2,857,938 | (2,779,470) | 78,468 |
| Vamos Locação | 5,790,962 | 16,354,115 | 3,019,927 | 16,636,904 | 2,488,246 | 1,248,554 | (1,140,723) | 107,830 |
| Original Locad Veic | 41,705 | 15,602 | 74,178 | - | (16,871) | 2,182 | (6,828) | (4,646) |
| Avante Seminovos | 70,962 | 859 | 735 | - | 71,086 | 212 | (247) | (35) |
| Simpar Empreend Imob. | 842 | 71,892 | 203 | - | 72,532 | 604 | (619) | (15) |
| Simpar Europe | 2,703,518 | 223,104 | 9,135 | 2,836,335 | 81,151 | - | (917) | (917) |
| Simpar Finance | 169,913 | - | 1,323 | 241,385 | (72,795) | - | 28 | 28 |
| Automob Participações | 6,519,303 | 3,186,735 | 5,529,569 | 1,913,908 | 2,262,560 | 74,073 | (109,372) | (35,299) |
| Welfare Ambiental | 210 | 1,841 | 239 | 256 | 1,556 | - | (79) | (79) |

Notes to the parent company and consolidated quarterly information at March 31, 2026

In thousands of Brazilian Reals, unless otherwise stated

10. Property and equipment

Movements in the three-month periods ended March 31, 2026 and 2025 were as follows:

| | Parent company | | | | | | | | | |
|--|----------------|------------------------|---------------------------|--------|------------|--------------------------|-----------|--------------|--------|-----------|
| Cost: | Vehicles | Leasehold improvements | Computers and peripherals | Land | Facilities | Construction in progress | Aircraft | Right of use | Others | Total |
| At December 31, 2025 | 1,132 | 27,808 | 5,378 | 62,061 | 46,193 | 3,380 | 119,014 | 2,854 | 16,650 | 284,470 |
| Additions | - | - | 230 | - | 3,756 | 156 | - | 13,515 | 56 | 17,713 |
| Assets written off and others | - | - | - | - | (756) | - | (100,096) | - | (999) | (101,851) |
| At March 31, 2026 | 1,132 | 27,808 | 5,608 | 62,061 | 49,193 | 3,536 | 18,918 | 16,369 | 15,707 | 200,332 |
| Accumulated depreciation | | | | | | | | | | |
| At December 31, 2025 | (401) | (10,037) | (2,590) | - | (39,815) | - | (23,289) | (1,963) | (524) | (78,619) |
| Depreciation expense for the period | (57) | (288) | (274) | - | (1,173) | - | (359) | (839) | (41) | (3,031) |
| Assets written off and others | - | - | - | - | (3,000) | - | 17,212 | - | - | 14,212 |
| At March 31, 2026 | (458) | (10,325) | (2,864) | - | (43,988) | - | (6,436) | (2,802) | (565) | (67,438) |
| Net balances: | | | | | | | | | | |
| At December 31, 2025 | 731 | 17,771 | 2,788 | 62,061 | 6,378 | 3,380 | 95,725 | 891 | 16,126 | 205,851 |
| At March 31, 2026 | 674 | 17,483 | 2,744 | 62,061 | 5,205 | 3,536 | 12,482 | 13,567 | 15,142 | 132,894 |
| Average depreciation rate for the period | 20% | 4% | 20% | - | 10% | - | 4% | 5% | 4% | |

| | Parent company | | | | | | | | |
|--|----------------|------------------------|---------------------------|------------|--------------------------|----------|--------|----------|--|
| Cost: | Vehicles | Leasehold improvements | Computers and peripherals | Facilities | Construction in progress | Aircraft | Others | Total | |
| At December 31, 2024 | 1,465 | 26,524 | 3,811 | 46,255 | 2,896 | 157,999 | 16,121 | 255,071 | |
| Additions | - | - | 189 | - | 521 | - | 96 | 806 | |
| Transfers | - | 55 | 704 | - | (55) | - | (704) | - | |
| Assets written off and others | (253) | - | - | - | - | - | 2 | (251) | |
| At March 31, 2025 | 1,212 | 26,579 | 4,704 | 46,255 | 3,362 | 157,999 | 15,515 | 255,626 | |
| Accumulated depreciation | | | | | | | | | |
| At December 31, 2024 | (336) | (9,187) | (1,598) | (35,187) | - | (43,519) | (370) | (90,197) | |
| Depreciation expense for the period | (61) | (263) | (231) | (1,173) | - | (942) | (37) | (2,707) | |
| Assets written off and others | 122 | - | - | - | - | - | 1 | 123 | |
| At March 31, 2025 | (275) | (9,450) | (1,829) | (36,360) | - | (44,461) | (406) | (92,781) | |
| Net balances: | | | | | | | | | |
| At December 31, 2024 | 1,129 | 17,337 | 2,213 | 11,068 | 2,896 | 114,480 | 15,751 | 164,874 | |
| At March 31, 2025 | 937 | 17,129 | 2,875 | 9,895 | 3,362 | 113,538 | 15,109 | 162,845 | |
| Average depreciation rate for the period | 20% | 4% | 20% | 10% | - | 4% | 4% | | |

Notes to the parent company and consolidated quarterly information at March 31, 2026

In thousands of Brazilian Reais, unless otherwise stated

| | Consolidated | | | | | | | | | | | |
|--|--------------------|-------------------------|------------------------|---------------------------|------------------------|-----------------|----------------|--------------------------|--------------------|-----------------|-----------------|--------------------|
| | Vehicles | Machinery and equipment | Leasehold improvements | Computers and peripherals | Furniture and fixtures | Buildings | Land | Construction in progress | Right of use | Aircraft | Others | Total |
| Cost: | | | | | | | | | | | | |
| At December 31, 2025 | 44,561,960 | 5,793,351 | 1,321,563 | 226,803 | 272,417 | 254,053 | 490,295 | 296,600 | 3,763,033 | 119,014 | 138,545 | 57,237,634 |
| Additions | 1,897,204 | 64,170 | 8,890 | 11,371 | 4,827 | 4,030 | - | 48,924 | 252,424 | 42,000 | 5,957 | 2,339,797 |
| Remeasurement | - | - | - | - | - | - | - | - | 35,328 | - | - | 35,328 |
| Transfers | 1,246 | (105) | 32,655 | 34 | (204) | 552 | - | (34,323) | - | - | 145 | - |
| Transfers to fleet assets available for sale | (2,670,352) | (152,261) | - | - | - | - | - | - | - | - | - | (2,822,613) |
| Exchange rate changes in property and equipment of subsidiaries abroad | (44,262) | (791) | (15) | (87) | (338) | (6,114) | (1,176) | (40) | (4,489) | - | (12) | (57,324) |
| Assets written off and others | (215,712) | (23,388) | (19,679) | (5,888) | (745) | (756) | (245) | (6,784) | (92,063) | (100,096) | (2,780) | (468,136) |
| At March 31, 2026 | 43,530,084 | 5,680,976 | 1,343,414 | 232,233 | 275,957 | 248,765 | 488,874 | 304,377 | 3,954,233 | 60,918 | 141,855 | 56,264,686 |
| Accumulated depreciation: | | | | | | | | | | | | |
| At December 31, 2025 | (4,613,879) | (1,890,953) | (474,691) | (139,967) | (137,587) | (59,799) | - | - | (1,881,993) | (23,289) | (71,126) | (9,293,284) |
| Depreciation expense for the period | (833,149) | (151,700) | (32,017) | (7,750) | (4,970) | (3,030) | - | - | (177,047) | (709) | (2,834) | (1,213,206) |
| Transfers | (352) | (23) | 526 | - | 364 | (364) | - | - | - | - | (151) | - |
| Transfers to fleet assets available for sale | 527,513 | 55,492 | - | - | - | - | - | - | - | - | - | 583,005 |
| Assets written off and others | 55,276 | 15,702 | 10,677 | 4,934 | 355 | (3,000) | - | - | 42,131 | 17,212 | 2,702 | 145,989 |
| Exchange rate changes in property and equipment of subsidiaries abroad | 10,311 | 104 | - | 46 | 192 | 293 | - | - | 3,085 | - | 7 | 14,038 |
| At March 31, 2026 | (4,854,280) | (1,971,378) | (495,505) | (142,737) | (141,646) | (65,900) | - | - | (2,013,824) | (6,786) | (71,402) | (9,763,458) |
| Net balances: | | | | | | | | | | | | |
| At December 31, 2025 | 39,948,081 | 3,902,398 | 846,872 | 86,836 | 134,830 | 197,200 | 490,295 | 296,600 | 1,881,040 | 95,725 | 67,381 | 47,944,350 |
| At March 31, 2026 | 38,675,804 | 3,709,598 | 847,909 | 89,496 | 134,311 | 189,984 | 488,874 | 304,377 | 1,940,409 | 54,132 | 70,415 | 46,501,228 |
| Average depreciation rate for the period: | | | | | | | | | | | | |
| Light vehicles | 10% | - | - | - | - | - | - | - | - | - | - | - |
| Heavy vehicles, machinery and equipment | 4% | 9% | - | - | - | - | - | - | - | - | - | - |
| Others | - | - | 10% | 20% | 10% | 4% | - | - | 8% | 7% | 9% | - |

Notes to the parent company and consolidated quarterly information at March 31, 2026

In thousands of Brazilian Reals, unless otherwise stated

| | Consolidated | | | | | | | | | | | | |
|--|--------------------|-------------------------|------------------------|---------------------------|------------------------|-----------------|----------------|------------------|--------------------------|--------------------|-----------------|------------------|--------------------|
| | Vehicles | Machinery and equipment | Leasehold improvements | Computers and peripherals | Furniture and fixtures | Buildings | Land | Landfill cells | Construction in progress | Right of use | Aircraft | Others | Total |
| Cost: | | | | | | | | | | | | | |
| At December 31, 2024 | 41,593,158 | 5,796,319 | 1,175,973 | 196,809 | 250,075 | 345,415 | 342,216 | 593,486 | 316,832 | 3,003,403 | 157,999 | 207,855 | 53,979,540 |
| Additions | 2,446,346 | 168,467 | 15,693 | 7,596 | 4,398 | 1,393 | - | 1,270 | 77,123 | 339,995 | - | 55,376 | 3,117,657 |
| Transfers | 33,480 | (7,369) | 38,045 | 11,745 | (1,764) | (13,570) | 10,510 | 10,058 | (24,850) | 9,372 | - | (55,305) | 10,352 |
| Transfers to fleet assets available for sale | (3,046,315) | (132,579) | - | - | - | - | - | - | - | - | - | - | (3,178,894) |
| Exchange rate changes in property and equipment of subsidiaries abroad | (30,952) | (491) | (573) | (44) | (248) | (3,129) | (609) | - | (8) | (2,260) | - | (113) | (38,427) |
| Assets written off and others | (172,161) | (2,069) | (19,701) | (848) | (3,070) | (18) | - | - | (512) | (40,819) | - | (18,373) | (257,571) |
| At March 31, 2025 | 40,823,556 | 5,822,278 | 1,209,437 | 215,258 | 249,391 | 330,091 | 352,117 | 604,814 | 368,585 | 3,309,691 | 157,999 | 189,440 | 53,632,657 |
| Accumulated depreciation: | | | | | | | | | | | | | |
| At December 31, 2024 | (3,713,359) | (1,525,964) | (457,213) | (111,754) | (116,273) | (60,065) | - | (220,435) | - | (1,367,851) | (43,519) | (100,604) | (7,717,037) |
| Depreciation expense for the period | (708,872) | (131,983) | (27,637) | (7,195) | (5,204) | (2,867) | - | (4,138) | - | (107,196) | (942) | (21,308) | (1,017,342) |
| Transfers | 13,875 | (20,153) | (2,511) | (5,865) | (6,095) | 4,649 | - | - | - | (257) | - | 6,043 | (10,314) |
| Transfers to fleet assets available for sale | 538,053 | 49,883 | - | - | - | - | - | - | - | - | - | - | 587,936 |
| Assets written off and others | 37,931 | 1,022 | 19,685 | 45 | 1,575 | 267 | - | - | - | 14,279 | - | (5,717) | 69,087 |
| Exchange rate changes in property and equipment of subsidiaries abroad | 5,311 | 31 | 160 | 41 | 81 | 123 | - | - | - | 1,251 | - | 73 | 7,071 |
| At March 31, 2025 | (3,827,061) | (1,627,164) | (467,516) | (124,728) | (125,916) | (57,893) | - | (224,573) | - | (1,459,774) | (44,461) | (121,513) | (8,080,599) |
| Net balances: | | | | | | | | | | | | | |
| At December 31, 2024 | 37,879,799 | 4,270,355 | 718,760 | 85,055 | 133,802 | 285,350 | 342,216 | 373,051 | 316,832 | 1,635,552 | 114,480 | 107,251 | 46,262,503 |
| At March 31, 2025 | 36,996,495 | 4,195,114 | 741,921 | 90,530 | 123,475 | 272,198 | 352,117 | 380,241 | 368,585 | 1,849,917 | 113,538 | 67,927 | 45,552,058 |
| Average depreciation rate for the period: | | | | | | | | | | | | | |
| Light vehicles | 9% | - | - | - | - | - | - | - | - | - | - | - | - |
| Heavy vehicles, machinery and equipment | 4% | 9% | - | - | - | - | - | - | - | - | - | - | - |
| Others | - | - | 10% | 20% | 10% | 4% | - | 2% | - | 6% | 7% | 9% | - |

10.1 Leases of property and equipment items

A portion of the assets were acquired by means of a lease, assured by the own assets, and substantially include vehicles, machinery and equipment and others. These balances are part of property and equipment, as follows:

| | Consolidated | |
|---------------------------|----------------|----------------|
| | 03/31/2026 | 12/31/2025 |
| Cost - capitalized leases | 1,149,977 | 1,219,004 |
| Accumulated depreciation | (927,797) | (881,004) |
| Net balance | 222,180 | 338,000 |

11. Intangible assets

Movements in the three-month periods ended March 31, 2026 and 2025 were as follows:

| | Parent company | | |
|--|----------------|----------------------|----------------|
| | Software | Software in progress | Total |
| Cost: | | | |
| At December 31, 2025 | 12,740 | 5,200 | 17,940 |
| Additions | 326 | 1,298 | 1,624 |
| Write-offs, transfers and others | 2,042 | (2,042) | - |
| At March 31, 2026 | 15,108 | 4,456 | 19,564 |
| Accumulated amortization | | | |
| At December 31, 2025 | (6,261) | - | (6,261) |
| Amortization expense for the period | (671) | - | (671) |
| At March 31, 2026 | (6,932) | - | (6,932) |
| Net balances: | | | |
| At December 31, 2025 | 6,479 | 5,200 | 11,679 |
| At March 31, 2026 | 8,176 | 4,456 | 12,632 |
| Average amortization rate for the period | 20% | - | - |

| | Parent company | | |
|--|----------------|----------------------|----------------|
| | Software | Software in progress | Total |
| Cost: | | | |
| At December 31, 2024 | 12,174 | 1,368 | 13,542 |
| Additions | 126 | 394 | 520 |
| Write-offs, transfers and others | (1) | (2) | (3) |
| At March 31, 2025 | 12,299 | 1,760 | 14,059 |
| Accumulated amortization | | | |
| At December 31, 2024 | (3,710) | - | (3,710) |
| Amortization expense for the period | (615) | - | (615) |
| At March 31, 2025 | (4,325) | - | (4,325) |
| Net balances: | | | |
| At December 31, 2024 | 8,464 | 1,368 | 9,832 |
| At March 31, 2025 | 7,974 | 1,760 | 9,734 |
| Average amortization rate for the period | 20% | - | - |

Notes to the parent company and consolidated quarterly information at March 31, 2026
In thousands of Brazilian Reals, unless otherwise stated

| | Consolidated | | | | | | | |
|---|------------------|---|---------------------------|------------------------------|------------------|-------------------|----------------|------------------|
| Cost: | Goodwill | Non-compete agreement and customer list | Concession agreements (i) | Distribution agreements (ii) | Software | Commercial rights | Others | Total |
| At December 31, 2025 | 1,103,231 | 378,027 | 1,897,527 | 880,022 | 651,843 | 109,576 | 237,428 | 5,257,654 |
| Additions | - | - | 42,361 | - | 17,535 | - | 4,877 | 64,773 |
| Write-offs, transfers and others | (1,176) | - | - | - | - | - | (55) | (1,231) |
| At March 31, 2026 | 1,102,055 | 378,027 | 1,939,888 | 880,022 | 669,378 | 109,576 | 242,250 | 5,321,196 |
| Accumulated amortization | | | | | | | | |
| At December 31, 2025 | - | (173,087) | (62,461) | (107,696) | (310,477) | (29,431) | (9,520) | (692,672) |
| Amortization expense for the period | - | (9,113) | (8,274) | (7,580) | (15,485) | (131) | (10) | (40,593) |
| Write-offs, transfers and others | - | - | - | - | 700 | - | 641 | 1,341 |
| At March 31, 2026 | - | (182,200) | (70,735) | (115,276) | (325,262) | (29,562) | (8,889) | (731,924) |
| Net balances: | | | | | | | | |
| At December 31, 2025 | 1,103,231 | 204,940 | 1,835,066 | 772,326 | 341,366 | 80,145 | 227,908 | 4,564,982 |
| At March 31, 2026 | 1,102,055 | 195,827 | 1,869,153 | 764,746 | 344,116 | 80,014 | 233,361 | 4,589,272 |
| Average amortization rate for the period | - | 20% | 5% | 5% | 20% | 5% | 5% | |

- (i) Refers to the right to explore the port and road infrastructure and waste management of subsidiaries CS Infra and Ciclus Ambiental.
(ii) Refers to distribution agreements (concessions) with machinery, equipment and car makers.

| | Consolidated | | | | | | | |
|---|------------------|---|-----------------------|-------------------------|------------------|-------------------|----------------|------------------|
| Cost: | Goodwill | Non-compete agreement and customer list | Concession agreements | Distribution agreements | Software | Commercial rights | Others | Total |
| At December 31, 2024 | 1,153,634 | 432,331 | 1,491,346 | 880,022 | 641,502 | 107,049 | 235,252 | 4,941,136 |
| Additions | - | - | 69,925 | - | 16,830 | - | 4,537 | 91,292 |
| Transfers | - | - | - | - | 614 | - | (614) | - |
| Write-offs, transfers and others | - | - | (3,015) | - | (148) | - | (2) | (3,165) |
| At March 31, 2025 | 1,153,634 | 432,331 | 1,558,256 | 880,022 | 658,798 | 107,049 | 239,172 | 5,029,263 |
| Accumulated amortization | | | | | | | | |
| At December 31, 2024 | - | (166,075) | (59,216) | (112,777) | (266,929) | (51,145) | (4,404) | (660,546) |
| Amortization expense for the period | - | (16,856) | (8,797) | (12,995) | (13,773) | (226) | (435) | (53,082) |
| Write-offs, transfers and others | - | - | - | - | (116) | - | 404 | 288 |
| At March 31, 2025 | - | (182,931) | (68,013) | (125,772) | (280,818) | (51,371) | (4,435) | (713,340) |
| Net balances: | | | | | | | | |
| At December 31, 2024 | 1,153,634 | 266,256 | 1,432,130 | 767,245 | 374,573 | 55,904 | 230,847 | 4,280,590 |
| At March 31, 2025 | 1,153,634 | 249,400 | 1,490,243 | 754,250 | 377,980 | 55,678 | 234,737 | 4,315,923 |
| Average amortization rate for the period | - | 20% | 5% | 5% | 20% | 5% | 5% | |

12. Trade payables

| | Parent company | | Consolidated | |
|-----------------------------------|----------------|--------------|------------------|------------------|
| | 03/31/2026 | 12/31/2025 | 03/31/2026 | 12/31/2025 |
| Vehicles, machinery and equipment | - | - | 5,201,230 | 6,146,592 |
| Raw material and inputs | - | - | 8,937 | 68,661 |
| Inventory | - | - | 59,882 | 50,158 |
| Contracted services | 4,582 | 7,791 | 493,762 | 437,900 |
| Parts and maintenance | - | - | 374,463 | 293,217 |
| Related parties (Note 22.1) | 364 | 844 | 1,073 | 59 |
| Others | - | - | 182,017 | 380,734 |
| Total | 4,946 | 8,635 | 6,321,364 | 7,377,321 |

13. Floor plan

Part of the purchases of new vehicles for the Automob and Vamos segments is paid with extended term under the program to finance the inventory of new vehicles and automobile parts floor plan, with revolving credit facilities made available by financial institutions, and with the agreement of car makers. These programs generally have an initial period during which they are interest-free until the invoice issuance and with maturities ranging from 150 to 180 days after the invoice issuance, subject to interest of up to 100% of the CDI plus interest of up to 0.5% p.m. after the grace period, which is usually of 180 days. The balance payable presented in the statement of financial position at March 31, 2026 is R\$ 1,380,466 (R\$ 1,233,019 at December 31, 2025).

Notes to the parent company and consolidated quarterly information at March 31, 2026
In thousands of Brazilian Reals, unless otherwise stated

14. Supplier financing - confirming

The SIMPAR Group entered into “supplier financing” agreements with financial institutions to manage payables to car makers related to purchase of vehicles and to suppliers of raw materials and inputs for the production of road implements. Through these transactions, suppliers transfer the right to receive payment of bills to financial institutions, with a longer payment term. The agreements entered into are not guaranteed by the assets (vehicles) linked to the securitized operations. Movements in the three-month periods ended March 31, 2026 and 2025 were as follows:

| | Parent company | Consolidated |
|---|----------------|---------------|
| | 03/31/2026 | 03/31/2025 |
| Supplier financing - confirming at the beginning of the period | 17,897 | 32,860 |
| New borrowings | 2,254 | 5,383 |
| Amortization | (18,669) | (34,871) |
| Interest paid | (588) | (158) |
| Interest incurred | 38 | 157 |
| Exchange rate changes | (85) | (1,116) |
| Supplier financing - confirming at the end of the period | 847 | 2,255 |
| Annual average rate | 5.73% | 14.27% |
| Maturity | May/26 | Jul/25 |

15. Loans and borrowings

| | Parent company | | Consolidated | |
|----------------------|------------------|------------------|-------------------|-------------------|
| | 03/31/2026 | 12/31/2025 | 03/31/2026 | 12/31/2025 |
| Loans and borrowings | 1,725,471 | 1,916,651 | 30,452,121 | 31,228,700 |
| Debentures | 3,126,047 | 3,200,050 | 27,533,455 | 25,439,973 |
| Total | 4,851,518 | 5,116,701 | 57,985,576 | 56,668,673 |
| Current | 155,673 | 275,511 | 8,083,723 | 9,148,886 |
| Noncurrent | 4,695,845 | 4,841,190 | 49,901,853 | 47,519,787 |
| Total | 4,851,518 | 5,116,701 | 57,985,576 | 56,668,673 |

15.1 Loans and borrowings

At March 31, 2026 and December 31, 2025, the position of the Company's loans and borrowings is as follows:

| Product | Annual average rate | Average rate structure p.a. | Maturity | Currency | Parent company | | Consolidated | |
|---|---------------------|------------------------------|----------|----------------------|------------------|------------------|-------------------|-------------------|
| | | | | | 03/31/2026 | 12/31/2025 | 03/31/2026 | 12/31/2025 |
| Agribusiness Receivables Certificates (CRA) | 16.80% | CDI + spread | Nov-37 | BRL | - | - | 5,313,994 | 5,287,623 |
| FINAME Direct | 11.86% | IPCA + spread/SELIC + spread | Jan-31 | BRL | - | - | 3,540,365 | 3,583,560 |
| Real Estate Certificates (CRI) | 14.30% | IPCA + spread/SELIC + spread | Oct-33 | BRL | - | - | 2,401,165 | 2,382,532 |
| Commercial notes | 17.96% | CDI + spread | Dec-32 | BRL | - | - | 1,928,771 | 2,082,869 |
| Bank Deposit Certificates (CDB) | 14.24% | Fixed rate | Dec-32 | BRL | - | - | 2,143,712 | 2,009,284 |
| Export Credit Note (NCE) | 17.35% | CDI + spread | Sept-30 | BRL | - | - | 565,173 | 581,335 |
| Bank Credit Notes (CCB) | 14.21% | CDI + spread | Mar-30 | BRL | 410,215 | 414,146 | 540,567 | 908,191 |
| FNE | 7.12% | IPCA + spread | Mar-42 | BRL | - | - | 698,725 | 705,236 |
| FNO | 7.67% | IPCA + spread | Oct-31 | BRL | - | - | 168,081 | 175,624 |
| Direct Consumer Credit (CDC) | 16.35% | CDI + spread | Feb-28 | BRL | - | - | 11,290 | 25,997 |
| Interbank Deposit Certificate (CDI) | 16.02% | Floating rate | Apr-26 | BRL | - | - | 98,471 | 96,969 |
| FINEP | 13.87% | TJLP + spread | Jul-30 | BRL | - | - | 17,200 | 18,057 |
| Lease bills - LAM | 12.40% | Fixed rate | Aug-28 | BRL | - | - | 6,424 | 50 |
| Agribusiness Credit Rights Certificate (CDCA) | 13.14% | Fixed rate/CDI + spread | Sept-31 | BRL | - | - | 888,973 | 906,337 |
| FCO | 6.21% | IPCA + spread | Sept-39 | BRL | - | - | 65,836 | 51,320 |
| In local currency | | | | | 410,215 | 414,146 | 18,388,747 | 18,814,984 |
| CCB FX (US dollar) | 5.54% | Fixed rate | Jan-31 | U.S. Dollar and Euro | 1,315,256 | 1,502,505 | 121,373 | 2 |
| Senior Notes - BOND | 9.50% | Fixed rate | Feb-31 | US Dollar | - | - | 5,987,563 | 6,303,403 |
| International credit | 15.91% | CDI + spread | Oct-28 | US Dollar | - | - | 4,090,677 | 5,264,336 |
| IDB | 9.29% | CDI + spread | Dec-31 | Dollar and Euro | - | - | 644,998 | 669,172 |
| International Finance Corporation (IFC) | 9.02% | SOFR + spread | Feb-34 | US Dollar | - | - | 1,199,433 | - |
| Others | 15.94% | Fixed rate / | Aug-28 | US Dollar | - | - | 19,330 | 176,803 |
| In foreign currency | | | | | 1,315,256 | 1,502,505 | 12,063,374 | 12,413,716 |
| Total | | | | | 1,725,471 | 1,916,651 | 30,452,121 | 31,228,700 |

Notes to the parent company and consolidated quarterly information at March 31, 2026

In thousands of Brazilian Reais, unless otherwise stated

15.2 Debentures

The characteristics of the debentures are presented in the table below:

| | Values and fees | | | | | | Issue | Dates | | | Interest | Type | Identification of asset at B3 | Consolidated | |
|---|------------------------|---------------|------------------------|---------------|------------------------|---------------|-----------|------------|------------|------------|-----------|--------------|-------------------------------|------------------|------------|
| | 1 st series | | 2 nd series | | 3 rd series | | | Total | Issue | Maturity | | | | Balances at | |
| | Amounts | Interest rate | Amounts | Interest rate | Amounts | Interest rate | | | | | | | | 03/31/2026 | 12/31/2025 |
| Simpár | | | | | | | | | | | | | | | |
| 1 st issuance (formerly 13 th issuance) | - | - | 105,060 | CDI + 2.20% | - | - | 105,060 | 05/20/2019 | 05/20/2026 | Semiannual | Unsecured | JSMLB3 | 38,719 | 37,113 | |
| 3 rd issuance | 1,245,000 | CDI + 3.50% | 255,000 | IPCA + 7.97% | - | - | 1,500,000 | 09/15/2021 | 09/15/2031 | Semiannual | Unsecured | JSMLA5/B5 | 1,452,902 | 1,521,537 | |
| 5 th issuance | 750,000 | CDI + 3.00% | - | - | - | - | 750,000 | 08/15/2022 | 08/15/2029 | Semiannual | Floating | SIMH15 | 761,387 | 796,229 | |
| 6 th issuance | 850,000 | CDI + 3.20% | - | - | - | - | 850,000 | 12/20/2022 | 12/20/2032 | Semiannual | Unsecured | SIMH16 | 873,039 | 845,171 | |
| Total Parent company | | | | | | | | | | | | | 3,126,047 | 3,200,050 | |
| JSL | | | | | | | | | | | | | | | |
| 10 th issuance | 352,000 | CDI + 2.70% | - | - | - | - | 352,000 | 03/20/2017 | 09/20/2028 | Semiannual | Unsecured | JSML10 | 50,973 | 53,120 | |
| 11 th issuance | 400,000 | CDI + 2.70% | - | - | - | - | 400,000 | 06/20/2017 | 09/20/2028 | Semiannual | Floating | JSMLA1 | 133,494 | 139,117 | |
| 12 th issuance | 600,000 | CDI + 2.70% | - | - | - | - | 600,000 | 12/20/2018 | 09/20/2028 | Semiannual | Floating | JSMLA2 | 188,393 | 196,325 | |
| 15 th issuance | 700,000 | CDI + 2.70% | - | - | - | - | 700,000 | 10/20/2021 | 10/20/2028 | Semiannual | Unsecured | JSLGA5 | 729,387 | 700,521 | |
| 17 th issuance | 300,000 | CDI + 2.35% | - | - | - | - | 300,000 | 12/20/2023 | 12/20/2028 | Semiannual | Unsecured | JSLGA7 | 311,608 | 299,435 | |
| 18 th issuance | 200,000 | CDI + 2.35% | - | - | - | - | 200,000 | 03/20/2024 | 03/20/2029 | Semiannual | Unsecured | JSLGA8 | 199,684 | 207,906 | |
| 19 th issuance | 300,000 | CDI + 2.30% | - | - | - | - | 300,000 | 06/20/2025 | 06/20/2030 | Semiannual | Unsecured | JSLGA9 | 307,275 | 294,936 | |
| CS Brasil | | | | | | | | | | | | | | | |
| 2 nd issuance | 150,000 | CDI + 2.95% | - | - | - | - | 150,000 | 12/15/2020 | 12/15/2029 | Semiannual | Floating | CSBR12 | 157,069 | 150,734 | |
| 3 rd issuance | 70,000 | CDI + 2.95% | - | - | - | - | 70,000 | 03/20/2026 | 03/20/2029 | Monthly | Floating | CSBR13 | 69,325 | - | |
| Vamos | | | | | | | | | | | | | | | |
| 2 nd issuance | - | - | 417,500 | CDI + 2.00% | - | - | 417,500 | 08/20/2019 | 08/20/2026 | Semiannual | Unsecured | VAMO22 | 65,618 | 68,509 | |
| 3 rd issuance | 311,790 | CDI + 2.30% | 223,750 | CDI + 2.75% | 464,460 | IPCA + 6.36% | 1,000,000 | 06/15/2021 | 06/15/2031 | Semiannual | Unsecured | VAMO13/23/33 | 1,053,126 | 1,011,592 | |
| 4 th issuance | 1,000,000 | CDI + 2.40% | 432,961 | CDI + 2.80% | 567,039 | IPCA + 7.69% | 2,000,000 | 10/15/2021 | 10/15/2031 | Semiannual | Floating | VAMO14/24/34 | 2,043,531 | 2,006,720 | |
| 7 th issuance | 250,000 | CDI + 2.17% | - | - | - | - | 250,000 | 06/15/2023 | 06/15/2028 | Semiannual | Unsecured | VAMO17 | 16,577 | 250,674 | |
| 9 th issuance | 550,000 | CDI + 2.35% | - | - | - | - | 550,000 | 12/20/2023 | 12/20/2028 | Semiannual | Unsecured | VAMO19 | 259,389 | 249,218 | |
| 10 th issuance | 500,000 | CDI + 2.35% | - | - | - | - | 500,000 | 02/21/2024 | 02/21/2029 | Semiannual | Unsecured | VAMOA0 | 506,963 | 528,703 | |
| 11 th issuance | 1,050,000 | CDI + 2.35% | - | - | - | - | 1,050,000 | 06/25/2024 | 06/25/2029 | Semiannual | Unsecured | VAMOA1 | 970,894 | 1,043,179 | |
| 13 th issuance | 600,000 | CDI + 2.25% | - | - | - | - | 600,000 | 09/20/2025 | 09/20/2030 | Semiannual | Unsecured | VAMOA3 | 596,129 | 617,381 | |
| 15 th issuance | 500,000 | CDI + 2.17% | - | - | - | - | 500,000 | 03/20/2026 | 09/20/2031 | Semiannual | Unsecured | VAMOA5 | 487,589 | - | |
| Automob | | | | | | | | | | | | | | | |
| 1 st issuance (Automob S.A.) | 550,000 | CDI + 2.90% | - | - | - | - | 550,000 | 05/09/2022 | 05/15/2028 | Semiannual | Unsecured | OGHD11 | 582,302 | 558,744 | |
| 1 st issuance of Ponto Veículos | 125,000 | CDI + 2.55% | - | - | - | - | 125,000 | 12/15/2023 | 12/15/2029 | Monthly | Unsecured | OGHD13 | 123,126 | 125,189 | |
| 1 st issuance of Original Veículos | 350,000 | CDI + 2.50% | - | - | - | - | 350,000 | 06/20/2024 | 06/20/2027 | Semiannual | Unsecured | OGHD14 | 206,963 | 349,067 | |
| 2 nd issuance of Original Veículos | 150,000 | CDI + 2.55% | - | - | - | - | 150,000 | 01/20/2026 | 01/20/2031 | Monthly | Unsecured | ORVC12 | 147,331 | - | |
| Movida Participações | | | | | | | | | | | | | | | |
| 4 th issuance | - | - | - | - | 283,550 | CDI+2.05% | 283,550 | 06/27/2019 | 07/27/2027 | Semiannual | Unsecured | MOVI34 | 183,997 | 191,968 | |
| 7 th issuance | 1,150,000 | CDI + 2.70% | 250,000 | CDI + 2.90% | 350,000 | IPCA + 7.63% | 1,750,000 | 09/15/2021 | 09/15/2031 | Semiannual | Unsecured | MOVI17/27/37 | 843,576 | 874,680 | |
| 8 th issuance | 408,169 | IPCA + 8.05% | 591,831 | IPCA + 8.34% | - | - | 1,000,000 | 06/15/2022 | 06/15/2032 | Semiannual | Unsecured | MOVI18/28 | 1,100,732 | 1,067,871 | |
| 12 th issuance | 1,000,000 | CDI + 2.10% | - | - | - | - | 1,000,000 | 10/30/2023 | 10/15/2026 | Semiannual | Unsecured | MOVI A2 | 162,639 | 155,564 | |
| 13 th issuance | 800,000 | CDI + 2.50% | - | - | - | - | 800,000 | 03/05/2024 | 03/05/2027 | Semiannual | Unsecured | MOVI A3 | 581,159 | 604,911 | |

Notes to the parent company and consolidated quarterly information at March 31, 2026

In thousands of Brazilian Reais, unless otherwise stated

| | Values and fees | | | | | | | | | | Consolidated | | | |
|--|------------------------|---------------|------------------------|---------------|------------------------|---------------|-----------|------------|------------|------------|--------------|-------------------------------|-------------------|-------------------|
| | 1 st series | | 2 nd series | | 3 rd series | | Issue | Dates | | Interest | Type | Identification of asset at B3 | Balances at | |
| | Amounts | Interest rate | Amounts | Interest rate | Amounts | Interest rate | Total | Issue | Maturity | | | | 03/31/2026 | 12/31/2025 |
| 14 th issuance | 2,573,720 | USD + 8.20% | - | - | - | - | 2,573,720 | 05/14/2024 | 04/09/2029 | Semiannual | Unsecured | MOVIA4 | 2,637,347 | 2,674,846 |
| 15 th issuance | 340,000 | CDI + 2.30% | - | - | - | - | 340,000 | 07/30/2024 | 07/30/2028 | Semiannual | Unsecured | MOVIA5 | 347,078 | 362,470 |
| 16 th issuance | 500,000 | CDI + 2.30% | 500,000 | CDI + 2.70% | - | - | 1,000,000 | 11/27/2024 | 11/27/2031 | Semiannual | Unsecured | MOVIA6/B6 | 776,241 | 998,087 |
| 17 th issuance (formerly 6 th RAC issuance) | 400,000 | IPCA + 7.17% | 300,000 | IPCA + 7.24% | - | - | 700,000 | 04/15/2021 | 06/15/2028 | Semiannual | Floating | MVLV16/26 | 650,666 | 617,823 |
| 18 th issuance (formerly 9 th RAC issuance) | 1,000,000 | CDI + 2.95% | - | - | - | - | 1,000,000 | 04/05/2022 | 04/05/2027 | Semiannual | Floating | MVLV19 | 876,298 | 840,922 |
| 19 th issuance (formerly 11 th RAC issuance) | 600,000 | CDI + 2.90% | - | - | - | - | 600,000 | 12/22/2022 | 12/22/2027 | Semiannual | Floating | MVLVA1 | 284,294 | 272,624 |
| 20 th issuance (formerly 12 th RAC issuance) | 750,000 | CDI + 2.30% | - | - | - | - | 750,000 | 06/25/2024 | 06/25/2028 | Semiannual | Unsecured | MVLVA2 | 774,632 | 743,959 |
| 21 th issuance (formerly 13 th RAC issuance) | 260,000 | CDI + 2.50% | 1,140,000 | CDI + 2.50% | - | - | 1,400,000 | 08/10/2024 | 08/10/2028 | Semiannual | Unsecured | MVLVA3/B3 | 1,415,628 | 1,477,800 |
| 22 nd issuance | 750,000 | CDI + 2.30% | - | - | - | - | 750,000 | 06/15/2025 | 06/15/2030 | Semiannual | Unsecured | MOVIB2 | 765,405 | 734,150 |
| 23 th issuance | 1,000,000 | CDI + 2.30% | - | - | - | - | 1,000,000 | 10/01/2025 | 03/15/2031 | Semiannual | Unsecured | MOVIC2 | 984,835 | 1,018,741 |
| 24 th issuance | 750,000 | CDI + 2.35% | - | - | - | - | 750,000 | 10/13/2025 | 04/10/2031 | Semiannual | Unsecured | MOVIB4 | 784,536 | 752,437 |
| 25 th issuance | 450,000 | CDI + 2.40% | - | - | - | - | 450,000 | 01/20/2026 | 07/20/2031 | Semiannual | Unsecured | MOVIB5 | 396,332 | - |
| 26 th issuance | 750,000 | CDI + 2.40% | - | - | - | - | 750,000 | 02/20/2026 | 08/20/2031 | Monthly | Unsecured | MOVIC6 | 727,770 | - |
| 27 th issuance | 1,433,823 | USD + 6.82% | - | - | - | - | 1,433,823 | 03/05/2026 | 02/06/2031 | Semiannual | Unsecured | MOVIB7 | 907,497 | - |
| Total Consolidated | | | | | | | | | | | | | 27,533,455 | 25,439,973 |

15.3 Movements in loans and borrowings

Movements in the three-month periods ended March 31, 2026 and 2025 were as follows:

| | Parent company | | Consolidated | |
|--|------------------|------------------|-------------------|-------------------|
| | 03/31/2026 | 03/31/2025 | 03/31/2026 | 03/31/2025 |
| Loans and borrowings at the beginning of the period | 5,116,701 | 6,470,008 | 56,668,673 | 55,051,867 |
| New borrowings | - | 406,659 | 4,480,287 | 4,046,137 |
| Amortization | (11,943) | (37,851) | (2,909,017) | (1,996,175) |
| Interest paid | (297,033) | (253,955) | (1,499,161) | (1,374,670) |
| Interest incurred | 181,000 | 170,482 | 1,816,014 | 1,623,835 |
| Structuring and funding expenses | 2,078 | 1,777 | 45,200 | 45,107 |
| Interest capitalized | - | - | 3,660 | 10,953 |
| Allocation of fair value hedge variation | (15,484) | 12,297 | (67,698) | 62,702 |
| Exchange rate changes | (123,801) | (197,590) | (552,382) | (750,887) |
| Loans and borrowings at the end of the period | 4,851,518 | 6,571,827 | 57,985,576 | 56,718,869 |
| Current | 155,673 | 172,270 | 8,083,723 | 7,541,530 |
| Noncurrent | 4,695,845 | 6,399,557 | 49,901,853 | 49,177,339 |
| Total | 4,851,518 | 6,571,827 | 57,985,576 | 56,718,869 |

15.4 Financial covenants and definitions of financial ratios

Certain agreements contain covenants to maintain debt and interest coverage indicators measured by EBITDA or Added EBITDA in relation to the balance of net debt and net finance costs, namely:

- Net Debt for covenant purposes:** means (1) the total balance of loans and borrowings, including debentures and any other debt securities, the negative and/or positive results of equity hedge operations (hedge) and subtracting: (a) amounts in cash and in financial investments; and (b) the financing contracted as a result of the financing program for the stock of new and used vehicles, domestic and imported vehicles and automotive parts, with revolving credit granted by financial institutions linked to the car makers (floor plan vehicles); and (2) or from the moment the Company no longer has debts with the definition indicated for item (1) above, the definition will be considered as: **Net Debt for covenant purposes:** means the total balance of loans and borrowings, including debentures and any other debt securities, the negative and/or positive results of equity hedge operations (hedge) and subtracting: (a) amounts in cash, financial investments and receivables from credit cards; and (b) the financing contracted as a result of the financing program for the stock of new and used vehicles, domestic and imported vehicles and automotive parts, with revolving credit granted by financial institutions linked to the car makers (floor plan vehicles).
- EBITDA Added (EBITDA-A) for covenant purposes:** means earnings before finance result, taxes, depreciation, amortization, impairment of assets, cost of damaged and casualty vehicles and equity results from subsidiaries, plus cost of sale of assets used in rendering services, calculated over the last 12 months, including the EBITDA Added of the last 12 months of the companies merged and/or acquired.

Net Finance Costs for covenant purposes: means the debt charges plus monetary variations, less income from financial investments, all related to the items described in the definition of "net debt" above and calculated on an accrual basis over the last 12 months.

All covenants described on agreements were fulfilled at March 31, 2026, including financial ratios, as stated below:

| Restriction | Limits | 03/31/2026 | 03/31/2025 |
|---|-----------------------------|------------|------------|
| Net Debt / EBITDA Added (Local) – last 12 months | Smallest equals 3.5x | 2.0 | 2.3 |
| Net Debt / EBITDA Added (Bonds) – last 12 months | Equal to or lower than 4.0x | 3.0 | 3.6 |
| EBITDA Added / Net Finance Costs – last 12 months | Higher than 2.0x | 3.0 | 3.4 |

Firm Commitments - Sustainability Linked Bonds: the SIMPAR Group made a commitment to reduce its intensity of greenhouse gas (GHG) emissions by 15% until 2030, corresponding to an index of tons of

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CO2 by net revenue of 124.04. This commitment, called “Sustainability Performance Goal” had the first measurement by an external agent by December 31, 2025. Non-compliance with the goal may lead to increase in interest rates of the Sustainability Linked Bonds by 0.25%. The SIMPAR Group has a sustainability committee responsible for fostering greenhouse gas reduction strategies that monitors the reduction goals annually, specially through consumption of renewable fuels and energy.

16. Leases payable to financial institutions

Lease agreements in the modality of leases payable to financial institutions for the acquisition of vehicles and assets of the SIMPAR Group operating activity which have annual charges, and are distributed as follows:

| | Parent company | | Consolidated | |
|---|----------------|-------------|------------------------------|-------------|
| | 03/31/2026 | 03/31/2025 | 03/31/2026 | 03/31/2025 |
| Lease liabilities at the beginning of the period | - | 51,155 | 91,071 | 223,879 |
| New contracts | - | - | 43,143 | - |
| Amortization | - | (7,377) | (10,337) | (28,690) |
| Interest paid | - | (315) | (1,498) | (1,452) |
| Interest incurred | - | 1,685 | 1,954 | 4,970 |
| Exchange rate changes | - | - | (4,936) | (2,459) |
| Lease liabilities at the end of the period | - | 45,148 | 119,397 | 196,248 |
| Current | - | 30,700 | 74,783 | 115,087 |
| Noncurrent | - | 14,448 | 44,614 | 81,161 |
| Total | - | 45,148 | 119,397 | 196,248 |
| Annual average rate | - | 17.11% | 18.83% | 15.60% |
| Average rate structure p.a. | n/a | CDI + 2.59% | CDI + 3.65%/Euribor + spread | CDI + 1.65% |
| Maturity | n/a | Aug/26 | Apr/35 | Apr/35 |

17. Right-of-use leases

Information regarding right-of-use assets is disclosed in Note 10.

| | 03/31/2026 | | | 03/31/2025 | | |
|---|------------|------------------------|-----------|------------|------------------------|-----------|
| | Properties | Vehicles and machinery | Total | Properties | Vehicles and machinery | Total |
| | | | | | | |
| Lease liabilities at the beginning of the period | 2,117,672 | 196,011 | 2,313,683 | 1,965,231 | 157,717 | 2,122,948 |
| New contracts | 49,782 | 63,721 | 113,503 | 231,490 | 126,805 | 358,295 |
| Remeasurement | 70,367 | 296 | 70,663 | - | - | - |
| Write-offs | (43,299) | (7,183) | (50,482) | (21,765) | (15,236) | (37,001) |
| Amortization | (117,084) | (58,100) | (175,184) | (99,073) | (39,582) | (138,655) |
| Interest paid | (25,048) | (11,621) | (36,669) | (26,848) | (7,136) | (33,984) |
| Interest incurred | 48,974 | 10,009 | 58,983 | 47,001 | 7,213 | 54,214 |
| Lease liabilities at the end of the period | 2,101,364 | 193,133 | 2,294,497 | 2,096,036 | 229,781 | 2,325,817 |
| Current | 367,976 | 18,841 | 386,817 | 369,484 | 109,628 | 479,112 |
| Noncurrent | 1,733,388 | 174,292 | 1,907,680 | 1,726,552 | 120,153 | 1,846,705 |
| Total | 2,101,364 | 193,133 | 2,294,497 | 2,096,036 | 229,781 | 2,325,817 |

18. Assignment of receivables

| | Consolidated | |
|---|---------------------|------------------|
| | 03/31/2026 | 03/31/2025 |
| Balance at the beginning of the period | 3,304,231 | 1,916,546 |
| Assignments made | 583,366 | 1,348,289 |
| Settlement of agreements | (968,998) | (979,570) |
| Interest incurred | 109,649 | 75,069 |
| Balance at the end of the period | 3,028,248 | 2,360,334 |
| Current | 1,801,741 | 1,676,587 |
| Noncurrent | 1,226,507 | 683,747 |
| Total | 3,028,248 | 2,360,334 |

The average term of these agreements is 48 months.

19. Forward purchase of shares from subsidiaries - synthetic position

On December 22, 2023, the Company sold common shares issued by JSL S.A., Movida Participações S.A. and Vamos Locação de Caminhões, Máquinas e Equipamentos S.A.. and simultaneously acquired these shares through swap agreements exercising the repurchase option for future delivery, equivalent to a forward purchase by CS Brasil Holding e Locação S.A., a wholly-owned subsidiary of SIMPAR. The operation generated a gain for the Company in the amount of R\$ 312,328. Consequently, the recognition of the investment in the acquisition of shares by CS Holding generated an equity adjustment in the same amount, recorded as a contra entry to the gain. In December 2024, as a result of the corporate restructuring involving Vamos, disclosed in Note 1.1.7 to the financial statements for the year ended December 31, 2024, the Company received the same rights of the common shares of Automob Participações S.A. in the amount of R\$ 22,638, representing a 3.51% interest.

The maturity of these transactions is in December 2026 and the balance payable at March 31, 2026 is R\$ 1,235,242 (R\$ 1,246,538 at December 31, 2025). During the three-month period ended March 31, 2026, R\$ 43,891 was recorded as interest on the operation in finance costs, with payments of R\$ 55,187 made during the period.

20. Judicial deposits and provision for judicial and administrative litigation

In the normal course of business, certain risks, litigations and claims of civil, tax and labor nature arise, some of which are being discussed at the administrative and judicial levels and may result in bank blocking and judicial deposits as collateral of part of these litigations. Based on the opinion of its legal counsel, provisions were recorded to cover probable losses related to these litigations, and, as applicable, they are presented net of respective judicial deposits as below:

| | Consolidated | | | |
|-------|--------------------------|----------------|-------------------|------------------|
| | Judicial deposits | | Provisions | |
| | 03/31/2026 | 12/31/2025 | 03/31/2026 | 12/31/2025 |
| Labor | 89,564 | 83,540 | (188,913) | (194,903) |
| Civil | 31,240 | 32,405 | (83,306) | (56,460) |
| Tax | 27,445 | 28,710 | (233,365) | (284,048) |
| | 148,249 | 144,655 | (505,584) | (535,411) |

20.1 Judicial deposits

Judicial deposits and assets freezing refer to amounts deposited in an account or legal freezes on checking accounts, ruled by court, as guarantee for any payment required by court, or amounts duly deposited under judicial agreements to replace labor or tax payments or payables that are being discussed in court.

20.2 Provision for judicial and administrative litigation

Management believes that the provision is sufficient to cover any losses on administrative and judicial litigation. The movements in the three-month periods ended March 31, 2026 and 2025 are as follows:

| | Labor | Civil | Tax | Consolidated Total |
|--|------------------|-----------------|------------------|-----------------------|
| At December 31, 2025 | (194,903) | (56,460) | (284,048) | (535,411) |
| Additions | (8,969) | (36,576) | (160) | (45,705) |
| Reversals / use | 10,991 | 9,741 | 29,930 | 50,662 |
| Write-off due to statute of limitation / prescription | 4,623 | - | 21,625 | 26,248 |
| Monetary adjustment | (654) | (12) | (712) | (1,378) |
| At March 31, 2026 | (188,912) | (83,307) | (233,365) | (505,584) |
| | Labor | Civil | Tax | Consolidated Total |
| At December 31, 2024 | (242,887) | (51,587) | (375,675) | (670,149) |
| Additions | (9,679) | (8,219) | (657) | (18,555) |
| Reversals / use | 7,156 | 4,446 | (406) | 11,196 |
| Write-off due to statute of limitation / prescription | 10,026 | 28 | 17,697 | 27,751 |
| At March 31, 2025 | (235,384) | (55,332) | (359,041) | (649,757) |

Labor

The provision for labor claims was recognized to cover the risks of loss arising from demands and lawsuits filed by former employees claiming compensation for overtime, commute hours, hazardous duty premium, health hazard premium, work accidents, and also the risks observed in due diligences in business combinations, which were allocated as part of the consideration for acquisitions.

Civil

Civil lawsuits do not involve, individually, material amounts and are mainly related to claims for compensation of traffic accidents and pain and suffering, aesthetic and property damages, and also the risks observed in due diligences in business combinations, which were allocated as part of the consideration for acquisitions.

Tax

The tax lawsuits are related to risks of challenges by the tax authorities and assessment notices discussing the improper collection of ICMS, ISS and Income Tax debts, in addition to tax foreclosure/motions to stay execution arising from the collection of IPVA, publicity rates and others, and also the risks observed in due diligences in business combinations, which were allocated as part of the consideration for acquisitions.

20.3 Indemnification assets

During the process of purchase price allocation of the business combinations, contingent risks not materialized were identified for which the former owners contractually agree to indemnify the SIMPAR Group in the event of financial disbursement if they are materialized. These are assets guaranteed by the retained portions of the purchase prices or by real assets, such as properties or bank guarantees. Movements in the three-month periods ended March 31, 2026 and 2025 were as follows:

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| | Consolidated |
|-----------------------------|---------------------|
| At December 31, 2024 | 519,956 |
| Prescription/realization | (25,565) |
| At March 31, 2025 | 494,391 |
| At December 31, 2025 | 381,873 |
| Addition | 2,986 |
| Reversals | (7,467) |
| Monetary adjustment | 2,011 |
| Prescription/realization | (29,926) |
| At March 31, 2026 | 349,477 |

20.4 Possible losses not provided for in the statement of financial position

The Simpar Group is party to tax, civil and labor lawsuits in progress (judicial and administrative) with losses considered possible by Management and its legal counsel, as shown in the table below:

| | 03/31/2026 | Consolidated 12/31/2025 |
|--------------|-------------------|------------------------------------|
| Labor | 310,636 | 269,690 |
| Civil | 244,575 | 237,429 |
| Tax | 1,481,177 | 1,339,856 |
| Total | 2,036,388 | 1,846,975 |

Labor

Labor lawsuits do not involve, individually, material amounts and are mainly related to risks and claims for labor-related indemnities of the same nature as those mentioned in note 20.2.

Civil

Civil lawsuits do not involve, individually, material amounts and are related to risks and claims seeking compensation for losses and damages for several reasons, of the same nature as those mentioned in note 20.2, as well as annulment actions and claims for breach of contract.

Tax

The main natures of lawsuits are the following: (i) challenges related to alleged non-payment of ICMS; (ii) challenges of part of PIS and COFINS credits that comprise the negative balance presented in PER/DCOMP; (iii) challenges related to tax credits of IRPJ, CSLL, PIS and COFINS; (iv) challenges related to the offset of IRPJ and CSLL credits; and (v) challenges related to the recognition of ICMS credits. The amounts involved are as follows:

| | 03/31/2026 | Consolidated 12/31/2025 |
|---------------|-------------------|------------------------------------|
| IRPJ and CSLL | 529,621 | 475,661 |
| ICMS | 388,009 | 382,976 |
| INSS | 9,655 | 9,517 |
| PER/DCOMP | 55,324 | 54,282 |
| PIS/COFINS | 264,979 | 198,638 |
| Others | 233,589 | 218,782 |
| Total | 1,481,177 | 1,339,856 |

The main lawsuits for which the risk of loss is considered possible are as follows:

- (i) In December 2013, a tax assessment notice was received questioning in court IRPJ and CSLL credits utilized by the subsidiary JSL in the monetarily adjusted amount of R\$ 149,592. The tax authority disallowed the expenses deducted by JSL during 2007 relating to: (i) lease of vehicles, machinery and equipment owned by Transcel Transportes e Armazéns Gerais Ltda., which belonged to the group and

was subsequently merged into JSL; and (ii) disregarding of tax effects of the revaluation reserve of a property that was subsequently transferred, in calendar year 2007, to a company formed as a result of the partial spin-off of the company carried out in that period.

The lawsuit is currently in the stage of processing of the voluntary appeal filed by the Company with the CARF – Administrative Council of Tax Appeals.

- (ii) In September 2025, a tax assessment notice was received for the subsidiary Marvel, questioning PIS and COFINS tax credits relating to the period of 2021 and 2024 in the monetarily adjusted amount of R\$ 148,654.

Examining the ECFs and EFD-Contributions (tax and accounting records), the Brazilian Federal Revenue considered that Marvel would have classified "domestic freight," allegedly carried out on domestic routes, as exempt, which would constitute a classification error.

Marvel filed an objection, which is pending judgment by the competent Tax Judgment Office of the Federal Revenue.

- (iii) In September 2025, the subsidiary CS Brasil Frotas S.A. received a tax assessment notice in the amount of R\$ 127,398, requiring the payment of PIS and COFINS contributions for 2022.

According to the tax report accompanying the tax assessment notice, the authority questioned the calculations of contributions, indicating as situations subject to review of self-assessed tax returns: (i) the records of credits from contributions related to expenditures on goods and services classified as inputs; (ii) improper additions of credits on entries classified as "Deferral" or "Other Situations", allegedly without legal basis; (iii) improper reductions of contributions, linked to lease income, returns and provisions, also allegedly without legal basis; and (iv) questioning about the legitimacy of credits from contributions utilized in accordance with the provisions of the applicable legislation.

CS Brasil filed an objection, which is pending judgment by the competent Tax Judgment Office.

21. Income tax and social contribution

21.1 Deferred income tax and social contribution

Deferred income tax (IRPJ) and social contribution on net income (CSLL) assets and liabilities were calculated based on the balances of tax losses and temporary differences for income tax and social contribution that are deductible or taxable in the future. Their origins are as follows:

| | Parent company | | Consolidated | |
|---|-----------------|-----------------|--------------------|--------------------|
| | 03/31/2026 | 12/31/2025 | 03/31/2026 | 12/31/2025 |
| Deferred tax asset | | | | |
| Tax losses | 224,936 | 155,777 | 3,908,410 | 3,486,993 |
| Provision for judicial and administrative litigation | - | - | 103,114 | 91,581 |
| Expected credit losses ("impairment") of trade receivables | - | - | 183,450 | 232,492 |
| Provision for adjustment to book value of investments in subsidiaries | 19,901 | 19,901 | 146,877 | 194,711 |
| Provision for adjustment to market value and obsolescence | - | - | 50,648 | 25,933 |
| Provision for impairment of assets | - | - | 70,721 | - |
| Share-based payment plan | - | - | 519 | 567 |
| Amortization and write-off of intangible assets from business combinations | - | - | 84,665 | 93,250 |
| Temporary differences of right-of-use leases | 19 | - | 2,878 | 32,113 |
| Hedge derivatives (swap) and exchange rate changes under cash basis | 157,269 | 237,798 | 107,737 | 273,321 |
| Accounting vs. tax depreciation | 3,315 | 7,835 | 69,522 | 10,087 |
| Tax provisions | - | - | 120,543 | 52,217 |
| Other provisions | 22,051 | 1,155 | 238,773 | 71,824 |
| Total deferred tax assets | 427,491 | 422,466 | 5,087,857 | 4,565,089 |
| Deferred tax liabilities | | | | |
| Income tax and social contribution on goodwill of shares contributed by owners of the Company | (63,496) | (63,496) | (63,496) | (63,496) |
| Present value adjustment | - | - | (32,722) | (28,995) |
| Deferred income from sales to public authorities | - | - | (140,715) | (101,483) |
| Accounting vs. tax depreciation | - | - | (4,854,378) | (4,422,605) |
| Property and equipment - finance leases | - | (33,859) | (161,913) | (186,161) |
| Gain on bargain purchase in business combinations | - | - | - | (14,675) |
| Surplus value of acquisitions of companies | - | - | (55,150) | (55,150) |
| Revaluation of assets | - | - | (6,113) | (6,897) |
| Tax amortization of goodwill | - | - | (112,485) | (109,764) |
| Total deferred tax liabilities | (63,496) | (97,355) | (5,426,972) | (4,989,226) |
| Total deferred tax assets (liabilities), net | 363,995 | 325,111 | (339,115) | (424,137) |
| Net deferred taxes, allocated to assets | 363,995 | 325,111 | 1,681,148 | 1,507,348 |
| Deferred tax liabilities | - | - | (2,020,263) | (1,931,485) |
| Total deferred tax assets (liabilities), net | 363,995 | 325,111 | (339,115) | (424,137) |

Movements in deferred income tax and social contribution for the three-month periods ended September 30, 2026 and 2025 are as follows:

| | Parent company | Consolidated |
|---|-----------------------|---------------------|
| At December 31, 2025 | 325,111 | (424,137) |
| Reclassifications between deferred and current | - | 6,181 |
| Deferred income tax and social contribution recognized in profit or loss | 38,884 | 94,296 |
| Deferred income tax and social contribution on hedge in other comprehensive income | - | 32,378 |
| Deferred income tax and social contribution on equity adjustments | - | (47,833) |
| At March 31, 2026 | 363,995 | (339,115) |
| | Parent company | Consolidated |
| At December 31, 2024 | 786,440 | (306,926) |
| Reclassifications between deferred and current | - | 386,704 |
| Deferred income tax and social contribution recognized in profit or loss | 39,287 | 29,143 |
| Deferred income tax and social contribution on cash flow hedge, in other comprehensive income, recycled to profit or loss | - | (1,046) |
| Deferred income tax and social contribution on hedge in other comprehensive income | (51,877) | (90,930) |
| At March 31, 2025 | 773,850 | 16,945 |

21.1.1 Estimated realization schedule

Deferred tax assets arising from temporary differences will be used as the respective differences are settled or realized.

In estimating the realization of deferred tax assets, Management considers its budget and strategic plan based on the estimated realization schedule of assets and liabilities that gave rise to them, and in earnings projections for the subsequent periods.

The realization of these credits related to the balance for the year ended December 31, 2025 is shown in the parent company and consolidated annual financial statements, published on March 30, 2026. Management has not identified any changes regarding the estimated realization schedule for the three-month period ending on March 31, 2026.

21.2 Reconciliation of income tax and social contribution (expense) income

Current amounts are calculated based on the current rates levied on taxable profit before income tax and social contribution, as adjusted by respective additions, deductions and offsets allowed by the prevailing legislation:

| | Parent company | | Consolidated | |
|--|------------------|-----------------|------------------|-----------------|
| | 03/31/2026 | 03/31/2025 | 03/31/2026 | 03/31/2025 |
| Profit (loss) before income tax and social contribution | (218,482) | (90,241) | (243,959) | (36,366) |
| Statutory rates | 34% | 34% | 34% | 34% |
| Income tax and social contribution at the statutory rates | 74,284 | 30,682 | 82,946 | 12,364 |
| Permanent (additions) exclusions | | | | |
| Equity results from subsidiaries | (10,533) | 24,729 | 1,201 | (763) |
| Tax incentives - Workers Meal Program ("PAT") | - | - | 202 | 1,007 |
| Adjustment of the estimated effective rate for the year (i) | (22,954) | (18,177) | 14,659 | 11,433 |
| Tax benefit of subsidy for ICMS credit granted | - | - | 5,195 | 18,108 |
| Unconstituted deferred credits on tax losses carried forward | - | - | (34,084) | (12,916) |
| Monetary adjustment on the exclusion of ICMS from the PIS and COFINS calculation basis | - | - | - | 152 |
| Tax benefit Sudene | - | - | 2,369 | - |
| Non-deductible expenses and other exclusions/additions | (1,913) | 2,053 | (2,671) | 6,415 |
| Income tax and social contribution calculated | 38,884 | 39,287 | 69,817 | 35,800 |
| Current | - | - | (24,479) | (18,563) |
| Deferred | 38,884 | 39,287 | 94,296 | 54,363 |
| Income tax and social contribution on results | 38,884 | 39,287 | 69,817 | 35,800 |
| Effective rate | (17.80%) | (43.54%) | (28.62%) | (98.44%) |

- (i) The adjustment of the estimated annual effective rate refers to the application of paragraph 30(c) of CPC 21 – Interim Financial Reporting. The estimated annual effective rate considers the distribution of interest on capital expected to be declared by the Company's subsidiaries through the end of the fiscal year.
- (ii) JSL and some of its subsidiaries are engaged in road freight transportation and, in the course of their activities, the CONFAZ Agreement No. 106/96 provides for the option of adopting the ICMS tax regime, under which States grant presumed tax credits on their economic activities. In light of disputes regarding the incidence of Corporate Income Tax (IRPJ) and Social Contribution on Net Profit (CSLL) on this tax incentive, JSL initially opted to file writs of mandamus to secure the right to exclude these federal taxes from the presumed ICMS credits granted by the States. Subsequently, the Company decided to withdraw the previously filed writs of mandamus, based on the understanding that the matter had already been settled, given judicial rulings issued by the First Panel of the Superior Court of Justice (STJ). Accordingly, supported by a legal opinion from its legal advisors, JSL made the necessary adjustments to its calculations to recognize the corresponding effects arising from the exclusion of the presumed ICMS credit from the IRPJ and CSLL tax bases.

Income tax returns are open to review by tax authorities for five years from the filing of the return. As a result of these reviews, additional taxes and penalties may arise, which would be subject to interest. However, Management believes that all taxes have either been properly paid or provided for.

21.3 Income tax and social contribution recoverable and payable

Movements in current income tax and social contribution in the three-month periods ended March 31, 2026 and 2025 were as follows:

| | Parent company | Consolidated |
|--|----------------|------------------|
| Income tax and social contribution recoverable - current | 90,348 | 1,135,416 |
| Income tax and social contribution recoverable - non-current | 129,522 | 289,541 |
| Income tax and social contribution payable | (18,108) | (52,320) |
| At December 31, 2025 | 201,762 | 1,372,637 |
| Income tax and social contribution expense in the period | - | (24,479) |
| Payment in the period | - | 34,915 |
| Withholdings (offsets) in the period | (8,625) | (20,352) |
| At March 31, 2026 | 193,137 | 1,362,721 |
| Income tax and social contribution recoverable - current | 59,580 | 1,151,689 |
| Income tax and social contribution recoverable - noncurrent | 133,557 | 293,613 |
| Income tax and social contribution payable | - | (82,581) |
| At March 31, 2026 | 193,137 | 1,362,721 |

| | Parent company | Consolidated |
|---|----------------|------------------|
| Income tax and social contribution recoverable - current | 26,931 | 942,176 |
| Income tax and social contribution recoverable - noncurrent | 185,195 | 198,069 |
| Income tax and social contribution payable | - | (52,565) |
| At December 31, 2024 | 212,126 | 1,087,680 |
| Income tax and social contribution expense in the period | - | (19,579) |
| Payment in the period | - | 13,412 |
| Withholdings (offsets) in the period | (4,902) | 81,145 |
| At March 31, 2025 | 207,224 | 1,162,658 |
| Income tax and social contribution recoverable - current | 120,897 | 1,117,387 |
| Income tax and social contribution recoverable - noncurrent | 86,327 | 102,776 |
| Income tax and social contribution payable | - | (57,505) |
| At March 31, 2025 | 207,224 | 1,162,658 |

22. Related parties

22.1 Related-party balances

Transactions between the Company and its subsidiaries are eliminated for the purpose of presenting the consolidated balances but maintained at the Parent Company in this parent company and consolidated quarterly information. The nature of these transactions is as follows:

- Cash and cash equivalents, marketable securities and financial investments: these are financial securities, such as leasing bills and financial promissory notes.
- Receivables and other credits: balances arising from reimbursements of miscellaneous expenses and reimbursements of apportionment of common expenses paid to the Company.
- Trade payables: balances payable for reimbursement of the Company's sundry expenses borne by the subsidiaries.
- Dividends receivable: balances receivable from dividends proposed and approved by the Company's subsidiaries.
- Receivables from and payables to related parties: refer to loan agreements held between the Company and its subsidiaries.
- Other payables: balances payable for reimbursement of the Company's expenses borne by the subsidiaries.
- Dividends payable: balances payable from dividends proposed and approved by the Company.

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The following table presents the balances of transactions between the Company and related parties:

| | Assets | | | | | | | | Liabilities | | | | | | | |
|-----------------------|---|------------|---------------|------------|-------------------|------------|--|------------|----------------|------------|----------------|------------|-----------------------------|------------|---|------------|
| | Marketable securities and financial investments (i) | | Other credits | | Trade receivables | | Dividends and interest on capital receivable | | Other payables | | Trade payables | | Payables to related parties | | Dividends and interest on capital payable | |
| | 03/31/2026 | 12/31/2025 | 03/31/2026 | 12/31/2025 | 03/31/2026 | 12/31/2025 | 03/31/2026 | 12/31/2025 | 03/31/2026 | 12/31/2025 | 03/31/2026 | 12/31/2025 | 03/31/2026 | 12/31/2025 | 03/31/2026 | 12/31/2025 |
| ATU 12 | 211,729 | 185,262 | 867 | 1,620 | 3,628 | 2,385 | - | - | - | - | - | - | - | - | - | - |
| ATU 18 | 221,083 | 191,511 | 127 | 1,190 | 2,712 | 1,335 | - | - | - | - | - | - | - | - | - | - |
| Asa Motors | - | - | - | - | 42 | 43 | - | - | - | - | - | - | - | - | - | - |
| Com Veic | - | - | - | - | 3 | 4 | - | - | - | - | - | - | - | - | - | - |
| Auto Green | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Automob | - | - | 1,393 | 907 | 11,233 | 9,179 | 30,335 | 30,335 | 8 | 8 | - | - | - | - | - | - |
| Participações | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| BBC Pagamentos | 11,455 | 11,024 | - | - | 100 | 15 | - | - | - | - | - | - | - | - | - | - |
| Banco BBC | - | - | 90 | 105 | 3,699 | 2,718 | - | - | 9 | - | - | - | - | - | - | - |
| CS Brasil Frotas | - | - | 45 | 37 | 72 | 363 | - | - | - | 3 | 1 | - | - | - | - | - |
| CS Brasil Transportes | 109,169 | 120,257 | 188 | 257 | 2,145 | 1,620 | - | - | - | - | 14 | 46 | 119,816 | 119,816 | - | - |
| CS Holding | 9,819 | 49,291 | 1,038 | 468 | 21,066 | 22,496 | - | - | 49,985 | 78,407 | - | - | 13,009 | 13,009 | - | - |
| H Point Comercial | - | - | - | - | 80 | 80 | - | - | - | - | - | - | - | - | - | - |
| IC Transportes | - | - | 16 | 19 | 168 | 159 | - | - | - | - | - | - | - | - | - | - |
| Pronto Express | - | - | - | 93 | - | 277 | - | - | - | - | - | - | - | - | - | - |
| Truckvan | - | - | 10 | 4 | 1 | - | - | - | - | - | - | - | - | - | - | - |
| United Auto Nagoya | - | - | 10 | 8 | 83 | 58 | - | - | - | - | - | - | - | - | - | - |
| FSJ | - | - | - | 10 | - | 126 | - | - | - | - | - | - | - | - | - | - |
| CS Mobi Cuiabá | 14,881 | 10,364 | 242 | 69 | 199 | 199 | - | - | - | - | - | - | - | - | - | - |
| CS infra | 47,332 | 29,144 | 45 | 31 | 1,266 | 994 | - | - | 46,125 | 46,125 | - | 26 | - | - | - | - |
| Ciclus Amazônia | - | - | 21 | - | 35 | 2 | - | - | - | - | - | - | - | - | - | - |
| Graos do Piauí | 106,681 | 70,440 | 737 | 431 | 2,121 | 1,852 | - | - | - | - | - | - | - | - | - | - |
| Green Ville | - | - | 4 | 3 | 25 | 14 | - | - | - | - | - | - | - | - | - | - |
| BMB Mode Center | - | - | - | - | 12 | - | - | - | - | - | - | - | - | - | - | - |
| JSL | - | - | 237 | 403 | 10,895 | 7,692 | 285,523 | 356,223 | 82 | 38 | 250 | 641 | - | - | - | - |
| JSP Holding | - | - | - | - | 13 | 15 | - | - | - | - | - | - | 528 | 528 | 6,043 | 6,043 |
| Mogi Mob | - | - | 14 | 76 | 17,833 | 16,230 | 3,018 | 3,018 | - | - | 1 | 10 | - | - | - | - |
| Madre Corretora | - | - | 2 | 2 | 10 | 5 | - | - | - | - | - | - | - | - | - | - |
| Mogipasses | - | - | - | - | 1,007 | 848 | 1,190 | 1,190 | - | - | - | 3 | - | - | - | - |
| Movida Participações | - | - | 2,163 | 729 | 8,900 | 5,751 | 132,070 | 132,070 | 13 | 48 | 99 | 107 | - | - | - | - |
| Original Veículos | - | - | 1,065 | 182 | 546 | 2,030 | - | - | 29 | 11 | - | - | - | - | - | - |
| Original N Veic | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Seminovos | - | - | 5 | - | 13 | 6 | - | - | - | - | - | - | - | - | - | - |
| Original Xangai | - | - | 14 | 13 | 80 | 53 | - | - | - | - | - | - | - | - | - | - |
| Original Provence | - | - | 3 | 1 | 12 | 7 | - | - | - | - | - | - | - | - | - | - |
| Original Indiana | - | - | - | - | 6 | 6 | - | - | - | - | - | - | - | - | - | - |
| Original Tokyo | - | - | 1 | 8 | 20 | 9 | - | - | - | - | - | - | - | - | - | - |
| Original Xian | - | - | 16 | 14 | 73 | 44 | - | - | - | - | - | - | - | - | - | - |
| Original New | - | - | - | - | 4 | 4 | - | - | - | - | - | - | - | - | - | - |
| Xangai | - | - | - | - | 4 | 4 | - | - | - | - | - | - | - | - | - | - |
| R Point Comercial | - | - | 7 | 5 | 47 | 40 | - | - | - | - | - | - | - | - | - | - |

Notes to the parent company and consolidated quarterly information at March 31, 2026

In thousands of Brazilian Reais, unless otherwise stated

| | Assets | | | | | | | | Liabilities | | | | | | | | |
|------------------------|---|----------------|---------------|--------------|-------------------|---------------|--|----------------|----------------|----------------|----------------|------------|-----------------------------|----------------|---|---------------|---------------|
| | Marketable securities and financial investments (i) | | Other credits | | Trade receivables | | Dividends and interest on capital receivable | | Other payables | | Trade payables | | Payables to related parties | | Dividends and interest on capital payable | | |
| | 03/31/2026 | 12/31/2025 | 03/31/2026 | 12/31/2025 | 03/31/2026 | 12/31/2025 | 03/31/2026 | 12/31/2025 | 03/31/2026 | 12/31/2025 | 03/31/2026 | 12/31/2025 | 03/31/2026 | 12/31/2025 | 03/31/2026 | 12/31/2025 | |
| Ponto Veículos | - | - | 372 | 67 | 36 | 654 | - | - | - | - | - | - | - | - | - | - | - |
| Ribeira | - | - | 52 | 74 | 159 | 168 | - | - | - | - | - | - | - | - | - | - | - |
| Transrio | - | - | - | 24 | 23 | 29 | - | - | - | - | - | - | - | - | - | - | - |
| Satelite | - | - | 7 | - | 7 | - | - | - | - | - | - | - | - | - | - | - | - |
| Truckpad | - | - | - | - | 12 | 34 | - | - | - | - | - | - | - | - | - | - | - |
| Fadel | - | - | - | 16 | 176 | 176 | - | - | - | - | - | - | - | - | - | - | - |
| Vamos | - | - | 674 | 307 | 2,820 | 562 | 72,402 | 72,401 | - | 20 | - | 8 | - | - | - | - | - |
| Vamos Máquinas | - | - | 1 | 3 | 16 | 12 | - | - | - | - | - | - | - | - | - | - | - |
| Marvel | - | - | - | - | - | 101 | - | - | - | - | - | - | - | - | - | - | - |
| Rodomeu | - | - | - | 10 | - | 92 | - | - | - | - | - | - | - | - | - | - | - |
| Vamos Linha | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Amarela | - | - | 3 | 6 | 14 | 11 | - | - | - | - | - | - | - | - | - | - | - |
| Original Locadora | - | - | - | - | - | - | - | - | 27,056 | - | - | - | - | - | - | - | - |
| Others | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 7,455 | 7,455 | - |
| Quick Logística | - | - | 18 | 17 | 59 | 234 | - | - | - | - | - | - | - | - | - | - | - |
| Original Seminovos | - | - | 2 | 3 | 14 | 8 | - | - | - | - | - | - | - | - | - | - | - |
| Instituto Julio Simões | - | - | 3 | 2 | 13 | 6 | - | - | - | - | - | 2 | - | - | - | - | - |
| Yolanda | - | - | 4 | 3 | 11 | 9 | - | - | - | - | - | - | - | - | - | - | - |
| Bloco Leste | - | - | 13 | 13 | 57 | 1 | - | - | 13 | 13 | - | - | - | - | - | - | - |
| Rota da Integração | - | - | - | - | 3 | 3 | - | - | - | - | - | - | - | - | - | - | - |
| Euro Import | - | - | - | - | 1 | - | - | - | - | - | - | - | - | - | - | - | - |
| Maqmob | - | - | - | - | 36 | 35 | - | - | - | - | - | - | - | - | - | - | - |
| Saga Suécia | - | - | - | 5 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| ICP | - | - | - | 6 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Welfare Ambiental | 12,836 | 12,290 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| BSIM Part Holding | - | - | - | - | 57 | - | - | - | 4,700 | - | - | - | - | - | - | - | - |
| CS Rodovias Mercosul | - | - | 8 | - | 8 | - | - | - | - | - | - | - | - | - | - | - | - |
| Total | 744,985 | 679,583 | 9,517 | 7,241 | 91,671 | 78,794 | 524,538 | 595,237 | 128,020 | 124,673 | 364 | 844 | 133,353 | 133,353 | 13,498 | 13,498 | 13,498 |
| Current | 744,985 | 679,583 | 9,517 | 7,241 | 91,671 | 78,794 | 524,538 | 595,237 | 128,020 | 124,673 | 364 | 844 | 132,825 | 132,825 | 13,498 | 13,498 | 13,498 |
| Noncurrent | - | - | - | - | - | - | - | - | - | - | - | - | 528 | 528 | - | - | - |
| Total | 744,985 | 679,583 | 9,517 | 7,241 | 91,671 | 78,794 | 524,538 | 595,237 | 128,020 | 124,673 | 364 | 844 | 133,353 | 133,353 | 13,498 | 13,498 | 13,498 |

(i) Marketable securities and financial investments have the following terms and conditions:

- Commercial notes issued by subsidiary BBC Pagamentos in the amount of R\$ 11,455, with remuneration of CDI + 1.40% p.a. and maturity in August 2026 and 2025.
- Commercial notes issued by subsidiary CS Holding in the amount of R\$ 9,619, with remuneration of CDI + 2.90% p.a. and maturity in December 2026.
- Commercial notes issued by subsidiary CS Brasil Transportes of subsidiary CS Holding in the amount of R\$ 109,169, with remuneration of CDI + 2.48% p.a. and maturity in February 2027.
- Commercial notes issued by subsidiary CS Infra in the amount of R\$ 47,332, with remuneration of CDI + 3.70% p.a. and maturity in October 2028.
- Commercial notes issued by subsidiaries ATU12, ATU18 and Grãos do Piauí of subsidiary CS Infra in the amount of R\$ 443,493, with remuneration of CDI + 3.50 % p.a. and maturity in August 2028.
- Commercial notes issued by indirect subsidiary CS Mobi Cuiabá in the amount of R\$ 14,881, with remuneration of CDI + 4.20 % p.a. and maturity in June 2028.
- Commercial notes issued by subsidiary Welfare Ambiental in the amount of R\$ 12,836, with remuneration of CDI + 4.2% p.a. and maturity in December 2028.

Notes to the parent company and consolidated quarterly information at March 31, 2026

In thousands of Brazilian Reais, unless otherwise stated

The table below presents the balances of transactions between the Company and related parties that are not eliminated in the consolidated financial statements:

| | Assets | | | | | | | | Liabilities | | | | | | | |
|------------------------|---------------|--------------|-------------------|------------|--|------------|----------------------------------|--------------|----------------|------------|----------------|------------|-----------------------------|------------|---|----------------|
| | Other credits | | Trade receivables | | Dividends and interest on capital receivable | | Receivables from related parties | | Other payables | | Trade payables | | Payables to related parties | | Dividends and interest on capital payable | |
| | 03/31/2026 | 12/31/2025 | 03/31/2026 | 12/31/2025 | 03/31/2026 | 12/31/2025 | 03/31/2026 | 12/31/2025 | 03/31/2026 | 12/31/2025 | 03/31/2026 | 12/31/2025 | 03/31/2026 | 12/31/2025 | 03/31/2026 | 12/31/2025 |
| JSP Holding | 293 | 293 | 430 | 92 | - | - | - | - | - | - | - | - | 528 | 528 | 6,043 | 6,043 |
| Ribeira | 55 | 1,190 | 1,340 | 233 | - | - | - | - | 485 | - | 1,073 | 50 | - | - | - | - |
| Others | - | - | - | - | 3,345 | 435 | 1,122 | 1,122 | - | - | - | - | - | - | 315,845 | 316,344 |
| Instituto Julio Simões | 4 | 4 | 35 | 15 | - | - | - | - | 1 | - | - | 9 | - | - | - | - |
| Total | 352 | 1,487 | 1,805 | 340 | 435 | 435 | 1,122 | 1,122 | 486 | - | 1,073 | 59 | 528 | 528 | 321,888 | 322,387 |
| Current | 352 | 1,487 | 1,805 | 340 | 3,345 | 435 | 180 | 180 | 486 | - | 1,073 | 59 | - | - | 321,888 | 322,387 |
| Noncurrent | - | - | - | - | - | - | 942 | 942 | - | - | - | - | 528 | 528 | - | - |
| Total | 352 | 1,487 | 1,805 | 340 | 3,345 | 435 | 1,122 | 1,122 | 486 | - | 1,073 | 59 | 528 | 528 | 321,888 | 322,387 |

22.2 Related-party transactions with effects on profit or loss for the period

Related-party transactions refer to:

- (i) Leases of vehicles and other assets among the companies, at equivalent market values, the pricing of which varies in accordance with the characteristics of the vehicles, date of contracting and spreadsheet of the costs inherent to the assets, such as depreciation and financing interest;
- (ii) Rendering services refer to any contracted services, mainly those related to cargo transport or intermediation of decommissioned assets and direct sales of car makers;
- (iii) Sale of decommissioned assets, mainly related to vehicles that used to be leased by these related parties, and as a business strategy were transferred at their residual accounting values, which approximated the market value;
- (iv) The Company shares certain administrative services with the subsidiaries of the Company. These expenses are apportioned and transferred from them, being presented in line item Administrative and selling expenses; and
- (v) Occasionally, financial transactions and assignment of receivables with companies of the SIMPAR Group are made. Finance costs or finance income arising from these transactions are calculated at rates defined after comparison with the rates adopted by financial institutions.

The table below presents the results by nature corresponding to those transactions carried out in the three-month periods ended March 31, 2026 and 2025 between the Company, its subsidiaries and other related parties.

Notes to the parent company and consolidated quarterly information at March 31, 2026

In thousands of Brazilian Reais, unless otherwise stated

| Profit or loss | Consolidated | | | | | | | | | | | | | | | |
|------------------------|-----------------------------|------------|-------------------------------|------------|-----------------------|------------|----------------|------------|---|------------|-----------------------------------|------------|----------------|------------|---------------|------------|
| | Rent and rendering services | | Contracted rents and services | | Cost of sale - assets | | Sale of assets | | Administrative and selling expenses, and recovery of expenses | | Other operating income (expenses) | | Finance income | | Finance costs | |
| | 03/31/2026 | 03/31/2025 | 03/31/2026 | 03/31/2025 | 03/31/2026 | 03/31/2025 | 03/31/2026 | 03/31/2025 | 03/31/2026 | 03/31/2025 | 03/31/2026 | 03/31/2025 | 03/31/2026 | 03/31/2025 | 03/31/2026 | 03/31/2025 |
| ATU12 | - | - | (127) | (3) | - | - | - | - | (20) | (120) | - | - | - | (24) | (9,592) | (4,384) |
| ATU18 | - | - | - | - | - | - | - | - | (11) | (9) | - | - | - | - | (9,718) | (3,616) |
| Autostar Sweden | - | 30 | - | - | - | - | - | - | - | - | - | (1) | - | - | - | - |
| American Star | - | - | (7) | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Auto Green | - | 38 | - | - | - | - | - | - | - | - | - | (24) | - | - | - | - |
| Banco BBC | 4 | (32) | (3,543) | - | - | - | - | - | (115) | (144) | (126) | (2,319) | - | - | 5 | (1,076) |
| BBC Pagamentos | 408 | 1,636 | - | 44 | - | - | - | - | 455 | 160 | - | - | (284) | - | (147) | (329) |
| BMB Mode Center | - | 74 | (48) | (81) | - | - | - | - | (85) | (23) | (1) | - | - | - | - | - |
| Instituto Julio Simões | - | 2 | - | - | - | - | - | - | - | 68 | - | - | - | - | - | - |
| Ciclus Amazônia | - | - | (8,259) | (7,132) | - | - | - | - | (41) | (81) | - | - | - | - | - | (1,042) |
| CS Infra | - | - | - | - | - | - | - | - | (33) | (184) | - | - | - | (6) | (1,900) | (564) |
| CS Brasil Frotas | 853 | 1,929 | (1,602) | (1,012) | (49) | (152) | 49 | 152 | (255) | (469) | (8) | (23) | - | - | - | (205) |
| CS Brasil Transportes | 2,024 | 793 | (1,890) | 18 | (34) | (2,125) | 34 | 2,125 | (119) | 196 | (624) | (434) | 524 | 979 | (4,944) | (6,833) |
| CS Holding | 7 | - | - | - | - | - | - | - | - | 3 | - | - | 607 | 1,593 | (2,089) | (7,662) |
| Cvk Auto Comércio | - | - | (8) | (10) | - | - | - | - | - | (21) | (12) | - | - | - | - | - |
| Euro Import | 33 | (17) | (3) | 6 | - | - | - | - | (3) | (6) | - | - | - | - | - | - |
| Fadel Transporte | - | - | (7,218) | - | - | - | - | - | (51) | - | - | - | - | - | - | - |
| Fadel Soluções | - | - | - | (3,719) | - | - | - | - | - | - | - | - | - | - | - | - |
| Grãos do Piauí | - | - | (86) | (206) | - | - | - | - | (352) | 18 | - | - | - | (8) | (5,306) | (3,248) |
| Green Ville | 5 | 8 | - | - | - | - | - | - | - | - | 7 | (1) | - | - | - | - |
| HM | 3,800 | 860 | (3,730) | 523 | - | - | - | - | (126) | (4) | (4) | (168) | - | - | - | - |
| JSL | 254 | 32,568 | (35,010) | (50,944) | (590) | - | 590 | - | (3,908) | (1,578) | (618) | (558) | - | - | (5) | - |
| Madre Corretora | - | - | (64) | - | - | - | - | - | - | (2) | (35) | (100) | - | - | - | - |
| Marvel | - | - | (5,333) | (1,916) | - | - | - | - | (49) | (30) | (3) | - | - | - | - | - |
| Mogi Mob | 3,161 | - | (19) | 3,035 | - | - | - | - | (1,505) | - | - | - | - | - | (35) | (48) |
| Mogipasses | - | - | (22) | (13) | - | - | - | - | (155) | (106) | - | (53) | - | - | - | - |
| Movida Participações | 22,355 | 14,332 | (1,113) | (553) | (145,811) | (131,943) | 145,811 | 131,943 | (1,786) | (1,238) | 140 | 263 | - | - | (1,365) | (2,166) |
| Original Holding | 36 | - | - | - | - | - | - | - | - | - | 2 | - | - | - | - | - |
| Original Veículos | 84 | 116 | (932) | (9) | - | - | - | - | (115) | (112) | 484 | (675) | (853) | - | - | (847) |
| Original Tokyo | 23 | (2) | - | - | - | - | - | - | (41) | (38) | 30 | - | - | - | - | - |
| Original Locadora | - | 250 | - | - | - | - | - | - | - | - | - | (93) | - | - | - | - |
| Alta Com de Veículos | - | - | - | - | - | - | - | - | - | - | 5 | (2) | - | - | - | - |
| Sonnervig Auto | - | 194 | - | (201) | - | - | - | - | - | - | (1) | - | - | - | - | - |
| H Point Comercial | - | - | - | (12) | - | - | - | - | - | - | - | - | - | - | - | - |
| R Point Comercial | 47 | 5 | - | (22) | - | - | - | - | - | - | (1) | 21 | - | - | - | - |
| Ponto Veículos | 3 | 26 | (6,511) | - | - | - | - | - | - | - | (735) | (4,301) | (303) | - | - | (303) |
| Pronto Express | - | - | (682) | (874) | - | - | - | - | (247) | (63) | (50) | (60) | - | - | - | - |
| Quick Logística | 291 | 399 | (705) | (193) | - | - | - | - | (86) | (209) | 266 | 201 | - | - | - | - |
| Rodomeu | - | 3 | (2,476) | (3,021) | - | - | - | - | (21) | (9) | - | (222) | - | - | - | - |
| Saga Grand Tour | - | - | (77) | - | - | - | - | - | (1) | - | 62 | (132) | - | - | - | - |
| Saga Indiana | 20 | 14 | (661) | - | - | - | - | - | - | - | (10) | (214) | - | - | - | - |
| Saga Xangai | 5 | 2 | (1) | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Saga Provence | 1 | 4 | (173) | - | - | - | - | - | - | - | 149 | (279) | - | - | - | - |
| Saga Nice | 9 | 6 | (4) | - | - | - | - | - | - | - | - | - | - | - | - | - |

Notes to the parent company and consolidated quarterly information at March 31, 2026

In thousands of Brazilian Reais, unless otherwise stated

| Profit or loss | Consolidated | | | | | | | | | | | | | | | |
|--|-----------------------------|----------------|-------------------------------|------------------|-----------------------|------------------|----------------|----------------|---|----------------|-----------------------------------|-----------------|----------------|---------------|-----------------|-----------------|
| | Rent and rendering services | | Contracted rents and services | | Cost of sale - assets | | Sale of assets | | Administrative and selling expenses, and recovery of expenses | | Other operating income (expenses) | | Finance income | | Finance costs | |
| | 03/31/2026 | 03/31/2025 | 03/31/2026 | 03/31/2025 | 03/31/2026 | 03/31/2025 | 03/31/2026 | 03/31/2025 | 03/31/2026 | 03/31/2025 | 03/31/2026 | 03/31/2025 | 03/31/2026 | 03/31/2025 | 03/31/2026 | 03/31/2025 |
| Saga Suecia | 1 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Saga Turim | 35 | 4 | (3) | - | - | - | - | - | - | - | 31 | (736) | - | - | - | - |
| Simpar | - | 2,009 | - | - | - | - | - | - | 10,644 | 6,182 | 1,509 | 801 | 37,783 | 38,509 | - | (11,085) |
| Simpar Empreendimentos | - | 666 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Sinal Serviços | - | - | - | (60) | - | - | - | - | - | - | - | (407) | - | - | - | - |
| Sul Import Veículos | 7 | 3 | (20) | - | - | - | - | - | (7) | (29) | (1) | - | - | - | - | - |
| TruckPad Tecnologia | - | 20 | (115) | (232) | - | - | - | - | (12) | (16) | (3) | (1) | - | - | - | - |
| Truckvan Indústria | 436 | 10,979 | - | (10,984) | - | - | - | - | (18) | (11) | - | - | - | - | - | - |
| Transrio | 1,430 | 4,935 | (63) | 1,502 | - | - | - | - | 623 | (24) | (670) | 559 | - | - | - | - |
| Tietê Veículos | - | 4 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| United Auto Nagoya | - | - | (29) | - | - | - | - | - | (7) | (31) | (59) | - | - | - | - | - |
| UAB Motors | - | - | (15) | (13) | - | - | - | - | - | (9) | (7) | - | - | - | - | - |
| Vamos | 64,394 | 40,073 | (6,704) | (10,227) | - | (4,805) | - | 4,805 | (1,942) | (1,753) | (1,869) | (763) | - | - | (415) | - |
| Vamos Agrícola | - | (327) | (953) | (3) | - | - | - | - | - | (10) | (857) | (656) | - | - | - | - |
| Vamos Máquinas | - | 8,350 | (889) | (9,960) | - | - | - | - | (104) | (5) | 118 | (130) | - | - | - | - |
| Vamos Seminovos | 628 | - | - | (20) | - | - | - | - | (4) | 85 | - | - | - | - | - | - |
| Vamos Linha Amarela | 720 | (28) | (685) | (32) | - | - | - | - | (2,655) | (2,490) | 1,298 | (21) | (733) | (580) | - | (278) |
| Yolanda | 62 | - | (842) | (804) | - | - | - | - | - | - | - | - | - | - | - | - |
| DHL Distribuidora | - | 32 | - | 36 | - | - | - | - | - | - | - | (4) | - | - | - | - |
| Sbr Comércio | 140 | - | - | - | - | - | - | - | - | - | (145) | - | - | - | - | - |
| Original N Veic Semi | - | - | (4) | - | - | - | - | - | - | - | (115) | (114) | - | - | - | - |
| CS Mobi Cuiabá | - | - | - | (6) | - | - | - | - | (8) | (27) | - | - | - | (32) | (785) | (71) |
| FSJ Logística | - | - | (6,465) | (5,736) | - | - | - | - | (117) | (199) | - | - | - | - | - | - |
| IC Transportes | 105 | - | (3,073) | (4,304) | - | - | - | - | (9) | - | (4) | - | - | - | - | - |
| Original Xangai | 5 | 7 | (13) | - | - | - | - | - | - | - | 4 | - | - | - | - | - |
| Original Xian | 24 | 8 | (7) | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Satelite | 4,007 | 3,579 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Welfare Ambiental | - | - | - | - | - | - | - | - | - | - | - | - | - | - | (445) | (4) |
| Bloco Leste | - | - | (7) | - | - | - | - | - | (83) | - | - | - | - | - | - | - |
| Maqmob | - | - | (174) | - | - | - | - | - | (24) | - | (2) | - | - | - | - | - |
| Acanthicus | 20 | - | (10) | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Rota da Integração | - | - | (60) | - | - | - | - | - | (64) | - | - | - | - | - | - | - |
| CS Rodovias Mercosul | 466 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Agrolog | - | - | (1,034) | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Ar Sudeste Veículos | 34 | - | - | - | - | - | - | - | - | - | (137) | - | - | - | - | - |
| Unit Auto São Paulo | - | - | - | - | - | - | - | - | - | - | (22) | - | - | - | - | - |
| Total transactions eliminated | 105,937 | 123,552 | (101,469) | (107,138) | (146,484) | (139,025) | 146,484 | 139,025 | (2,457) | (2,338) | (2,014) | (10,646) | 36,741 | 40,431 | (36,741) | (43,761) |
| Ribeira Imóveis | 52 | 26 | - | (1,806) | - | - | - | - | - | (2,241) | - | - | - | - | - | - |
| Others (i) | - | - | - | (3,847) | - | - | - | - | - | (198) | - | - | - | - | - | - |
| Total transactions not eliminated | 52 | 26 | - | (5,653) | - | - | - | - | - | (2,439) | - | - | - | - | - | - |
| Total | 105,989 | 123,578 | (101,469) | (112,791) | (146,484) | (139,025) | 146,484 | 139,025 | (2,457) | (4,777) | (2,014) | (10,646) | 36,741 | 40,431 | (36,741) | (43,761) |

22.3 Transactions or relationships with subsidiaries and companies of the Group, related to guarantor/joint debtor operations

The Company provides guarantees and sureties in certain debt transactions contracted by its subsidiaries, as follows:

- Equity Support Agreement (ESA): related to the financing agreement with the Inter-American Development Bank (IDB) entered into by Movida, Vamos, and CS Brasil, with an outstanding balance of R\$ 656,827 at March 31, 2026.
- Sureties for Financing and Bank Guarantees: Covering transactions with BNDES - Finame Direct and FNE credit lines, with an outstanding balance of R\$ 1,257,995 at March 31, 2026, in favor of subsidiaries Automob, CS Brasil, CS Brasil Holding, Mogi Mobi, ATU 12, ATU 18 and Grãos do Piauí.
- Capital Market Transactions: Resulting from corporate reorganizations, including commercial notes, debentures, CRA and CRI issued by subsidiaries Automob, CS Brasil, CS Brasil Holding and JSL, with an outstanding balance of R\$ 2,767,824 at March 31, 2026.

22.4 Transactions or relationships with shareholders related to property lease

The SIMPAR Group has operating and administrative lease contracts for properties with the associate Ribeira Imóveis Ltda., company under common control. The amount paid in the three-month period ended March 31, 2026 was R\$ 5,559 (R\$ 8,260 at March 31, 2025). The agreements have conditions in line with market practices, based on studies contracted by the parties to verify market conditions in each location, with maturities up to 2037.

22.5 Transactions or relationships with shareholders related to property purchase

On July 22, 2025, a set of properties located on Av. Brigadeiro Luís Antônio, São Paulo, with an area of 1,700 m², was acquired, through a consortium, from FAS Participações Ltda., an associate with the same parent company as Simpar, with the purpose of constructing a new commercial building that may house the new headquarters of the Company. The consortium is comprised in the following proportions: Simpar S.A. 11.20%, Automob Participações S.A. 24.37%, Movida Participações S.A. 24.48%, JSL S.A. 12.74%, Vamos Locação de Caminhões, Máquinas e Equipamentos S.A. 12.50%, Banco Brasileiro de Crédito S.A. 6.51%, CS Infra S.A. 4.19%, Ribeira Empreendimentos Imobiliários Ltda. 2.73%, JSP Holding S.A. 0.77%, and FAS Participações Ltda. 0.52%.

According to an appraisal report issued by a specialized company, based on market trends in the region where the property is located, its technical specifications, and real estate market practices, the property was valued at R\$ 71,345, and the transaction was completed for this amount.

Subsequently, each company contributed its share of the property to BSIM Participações e Holding Ltda., which will be responsible for managing the construction and the property. Simpar exercises control over the entity and, therefore, is responsible for consolidating the financial statements of the new company.

22.6 Management compensation

The Company's management includes the Board of Directors and the Board of Executive Officers. Expenses on compensation of the Company's directors and officers, including all benefits, were recognized in line item "Administrative expenses", and are summarized below:

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| | Parent company | | Consolidated | |
|-----------------------|----------------|--------------|---------------|---------------|
| | 03/31/2026 | 03/31/2025 | 03/31/2026 | 03/31/2025 |
| Fixed compensation | 4,862 | 4,515 | 18,125 | 18,987 |
| Variable compensation | - | - | 2,940 | 500 |
| Charges and benefits | 60 | 61 | 222 | 296 |
| Share-based payments | - | - | 1,284 | 816 |
| Total | 4,922 | 4,576 | 22,571 | 20,599 |

The managers are included in the Company's share-based payment plan. In the three-month period ended March 31, 2026 no stock options were exercised by managers, as described in Note 23.2 (a).

Management does not have post-employment benefits.

The compensation paid to key management personnel is within the limit approved by the Annual and Extraordinary General Meeting held on April 29, 2025.

23. Equity

23.1 Share capital

The Company's fully subscribed and paid-in capital at March 31, 2026 is R\$ 1,174,362 (R\$ 1,174,362 at December 31, 2025) divided into 426,797,757 common shares with no par value (838,407,909 common shares at December 31, 2025).

At March 31, 2026 and December 31, 2025, share capital is held as follows:

| Number of shares | 03/31/2026 | | 12/31/2025 | |
|---|--------------------|---------------|--------------------|---------------|
| | Common shares | % | Common shares | % |
| Shareholders | | | | |
| Owners of the Company | 284,384,511 | 66.6% | 568,777,822 | 65.1% |
| Other members of the Simões family | 4,362,653 | 1.0% | 60,998,058 | 7.0% |
| Board of Directors | 1,399,144 | 0.3% | 2,798,287 | 0.3% |
| Managers and Officers | 998,301 | 0.2% | 1,996,599 | 0.2% |
| Treasury shares | - | - | 19,445,017 | 2.2% |
| Outstanding shares traded on the stock exchange | 135,653,148 | 31.8% | 219,024,750 | 25.1% |
| Total | 426,797,757 | 100.0% | 873,040,533 | 100.0% |

As detailed in note 1.1.3, the shareholders' meeting approved the reverse share split at the ratio of 2:1, without any change in the share capital, and the amendment to the Company's Bylaws to reflect such change.

The Company is authorized to increase its capital up to 1,000,000,000 (one billion) common shares, excluding the shares already issued, without any amendment to its bylaws and according to the decision of the Board of Directors, which is responsible for the establishment of issuance conditions, including price, term and payment conditions.

23.2 Capital reserves

a. Share-based payment transactions

The Company granted share-based payment plans to SIMPAR Group's officers, considering the allocation of the respective amounts beginning on the date these officers became engaged in the SIMPAR Group's operations, pursuant to ICPC 4/IFRIC 8 – Scope of Technical Pronouncement CPC 10/IFRS 2 - Share-based Payment.

These share-based payment plans are managed by the Board of Directors and are comprised as follows:

Restricted share plan

The following table presents the number, weighted average fair value and the movement of restricted share rights granted. There was no movement in the three-month period ended March 31, 2026.

| | Number of shares | | | Movement Right to shares | Average exercise price (R\$) |
|--------------------------------------|--------------------------|--------------------|--------------------|--------------------------|------------------------------|
| | Number of granted shares | Canceled | Transferred | | |
| Position at December 31, 2024 | 7,500,302 | (1,063,877) | (6,340,565) | 95,860 | 4.62 |
| New shares granted | 380,523 | - | - | 380,523 | 4.98 |
| Transfers to beneficiaries | - | - | (95,856) | (95,856) | 5.29 |
| Position at December 31, 2025 | 7,880,825 | (1,063,877) | (6,436,421) | 380,527 | 5.02 |

b. Special reserve

The Company's special capital reserve is established based on the results obtained in transactions involving its investments in subsidiaries, such as goodwill on issuance of primary shares, gains on the sale of shares in offerings, exchange of shares in business combinations, without loss of control.

In the three-month period ended March 31, 2026, the Company recorded R\$ 179,469, of which R\$ 181,968 related to the cancellation of treasury shares detailed in note 1.1.6, in accordance with item 33 of CPC 39 – Financial Instruments, and R\$ 2,499 related to gain from increase in interest in subsidiaries.

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Notes to the parent company and consolidated quarterly information at March 31, 2026

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24. Segment information

The segment information is presented in relation to the SIMPAR Group business, which were identified based on the management structure and internal managerial information utilized by the chief decision-makers, and described in Note 1.

The results per segment, as well as the assets and liabilities, consider the items directly attributable to the segment, as well as those that may be allocated on reasonable bases. No customer accounted for more than 10% of the net operating revenue for the three-month periods ended March 31, 2026 and 2025.

The segment information for the three-month periods ended March 31, 2026 and 2025 is as follows:

| | | | | | | | | | | | 03/31/2026 |
|--|------------------|------------------|------------------|----------------|----------------|------------------|-----------------|------------------|--------------------|------------------|-------------------|
| | JSL | Movida | Vamos | CS Brasil | CS Infra | Automob | BBC | Ciclus Ambiental | Holding and others | Eliminations (i) | Consolidated |
| Net revenue from sale, lease, rendering services, construction and sale | 2,372,712 | 3,780,645 | 1,620,290 | 138,339 | 182,633 | 3,131,813 | 1,476 | 91,020 | 2,146 | (245,458) | 11,075,616 |
| Total cost of sales, leases, rendering services and sale of assets | (2,022,697) | (2,443,542) | (855,347) | (110,256) | (129,138) | (2,679,575) | (1,262) | (70,442) | (615) | 213,455 | (8,099,419) |
| Gross profit | 350,015 | 1,337,103 | 764,943 | 28,083 | 53,495 | 452,238 | 214 | 20,578 | 1,531 | (32,003) | 2,976,197 |
| Selling expenses | (8,260) | (182,314) | (34,250) | (577) | (667) | (207,338) | (78) | (16) | (893) | 3,700 | (430,693) |
| Administrative expenses | (125,610) | (190,807) | (51,163) | (9,303) | (23,295) | (198,279) | (21,539) | (8,437) | (14,533) | 33,999 | (608,967) |
| Provision for expected credit losses ("impairment") of trade receivables | (1,514) | (40,384) | (26,776) | 13,623 | - | 4,242 | (13,318) | - | (4) | (1) | (64,132) |
| Other operating income (expenses), net | (138,760) | (5,522) | 3,249 | 51,104 | 110 | 30,605 | (9,783) | (31) | 10,606 | (33,429) | (91,851) |
| Equity results from subsidiaries | - | 4 | - | (6,409) | 3,529 | - | - | - | - | 6,408 | 3,532 |
| Profit (loss) before finance income and costs | 75,871 | 918,080 | 656,003 | 76,521 | 33,172 | 81,468 | (44,504) | 12,094 | (3,293) | (21,326) | 1,784,086 |
| Finance income | | | | | | | | | | | 609,005 |
| Finance costs | | | | | | | | | | | (2,637,051) |
| Loss before income tax and social contribution | | | | | | | | | | | (243,960) |
| Current | | | | | | | | | | | (24,479) |
| Deferred | | | | | | | | | | | 94,296 |
| Loss for the period | | | | | | | | | | | (174,143) |
| Total assets per segment at 03/31/2026 | 12,023,870 | 35,936,377 | 22,981,830 | 2,557,041 | 2,522,387 | 8,979,612 | 2,582,997 | 331,702 | 11,038,577 | (9,800,369) | 89,154,024 |
| Total liabilities per segment at 03/31/2026 | 10,857,582 | 32,879,719 | 20,377,130 | 2,739,580 | 2,300,626 | 7,014,827 | 2,315,671 | 237,259 | 6,783,676 | (3,484,519) | 82,021,551 |
| Depreciation and amortization at 03/31/2026 | (221,132) | (650,586) | (292,605) | (10,196) | (9,013) | (55,238) | (1,871) | (42,451) | (4,063) | 28,900 | (1,258,255) |

(i) Eliminations of transactions carried out between the segments.

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| | | | | | | | | | | | 03/31/2025 |
|---|------------------|------------------|------------------|----------------|----------------|------------------|-----------------|------------------|--------------------|------------------|-------------------|
| | JSL | Movida | Vamos | CS Brasil | CS Infra | Automob | BBC | Ciclus Ambiental | Holding and others | Eliminations (i) | Consolidated |
| Net revenue from sale, lease, services rendered and sale of assets | 2,319,934 | 3,568,231 | 1,332,016 | 146,346 | 158,528 | 2,999,092 | 1,817 | 120,458 | 4,553 | (207,889) | 10,443,086 |
| Cost of sales, leases, rendering services and sale of assets | (1,945,877) | (2,422,665) | (601,853) | (119,182) | (148,737) | (2,578,019) | (1,363) | (74,867) | (2,694) | 161,036 | (7,734,221) |
| Gross profit | 374,057 | 1,145,566 | 730,163 | 27,164 | 9,791 | 421,073 | 454 | 45,591 | 1,859 | (46,853) | 2,708,865 |
| Selling expenses | (9,946) | (154,820) | (24,056) | (799) | (128) | (175,651) | (111) | (2,072) | (1,135) | 13,899 | (354,819) |
| Administrative expenses | (111,841) | (143,216) | (37,879) | (8,254) | (15,206) | (170,652) | (16,967) | (4,387) | (19,913) | 272 | (528,043) |
| Provision for expected credit losses ("impairment") of trade receivables | (8,356) | (30,447) | (29,018) | (189) | - | (2,019) | (17,058) | - | - | (1) | (87,088) |
| Other operating income (expenses), net | 34,875 | (51,128) | 3,952 | 12 | (143) | 7,864 | (3,309) | 326 | 24,508 | (1,568) | 15,389 |
| Equity results from subsidiaries | - | - | - | 12,514 | 565 | 1 | - | - | - | (15,322) | (2,242) |
| Profit (loss) before finance income and costs | 278,789 | 765,955 | 643,162 | 30,448 | (5,121) | 80,616 | (36,991) | 39,458 | 5,319 | (49,573) | 1,752,062 |
| Finance income | | | | | | | | | | | 457,398 |
| Finance costs | | | | | | | | | | | (2,245,825) |
| Profit before income tax and social contribution | | | | | | | | | | | (36,365) |
| Income tax and social contribution | | | | | | | | | | | 35,800 |
| Profit (loss) from continuing operations | | | | | | | | | | | (565) |
| Profit (loss) from discontinued operations | | | | | | | | | | | 12,086 |
| Profit for the period | | | | | | | | | | | 11,521 |
| Total assets per segment at 03/31/2025 | 12,583,655 | 29,211,368 | 22,404,555 | 2,296,274 | 1,884,959 | 8,857,801 | 2,275,148 | 1,452,190 | 11,617,332 | (133,611) | 83,592,664 |
| Total liabilities per segment at 03/31/2025 | 10,792,482 | 26,603,692 | 19,916,310 | 2,830,893 | 1,692,220 | 6,595,246 | 2,001,561 | 1,212,228 | 8,793,209 | 3,952,415 | 77,795,389 |
| Depreciation and amortization at 03/31/2025 | (175,385) | (572,374) | (242,026) | (9,584) | (7,444) | (54,343) | (1,169) | (15,497) | (3,421) | (44,324) | (1,071,224) |

(i) Eliminations of transactions carried out between the segments.

25. Net revenue from sale, lease, rendering services and sale of decommissioned assets

The reconciliation between the gross revenues and the net revenue presented in the statement of profit or loss is as follows:

| | Consolidated | |
|---------------------------|-------------------|-------------------|
| | 03/31/2026 | 03/31/2025 |
| Gross revenue | 12,161,669 | 11,451,948 |
| Less: | | |
| Taxes on sales | (899,575) | (837,838) |
| Returns and cancellations | (146,552) | (148,589) |
| Toll rates | (14,496) | (11,304) |
| Discounts granted | (25,430) | (11,131) |
| Total net revenue | 11,075,616 | 10,443,086 |

25.1 Disaggregation and flow of revenue from contracts with customers by segment

The following table presents the analytical composition of the revenue from contracts with customers of the main business lines and the timing of revenue recognition. It also includes reconciliation of the analytical composition of revenue with the SIMPAR Group's reportable segments.

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| | JSL | | Movida | | Vamos | | CS Brasil | | CS Infra | | Automob | | BBC | | Holding and others | | Ciclus Ambiental | | Eliminations | | Consolidated Total | | |
|--|------------------|------------------|------------------|------------------|------------------|------------------|----------------|----------------|----------------|----------------|------------------|------------------|--------------|--------------|--------------------|--------------|------------------|----------------|------------------|------------------|--------------------|-------------------|---------|
| | 03/31/2026 | 03/31/2025 | 03/31/2026 | 03/31/2025 | 03/31/2026 | 03/31/2025 | 03/31/2026 | 03/31/2025 | 03/31/2026 | 03/31/2025 | 03/31/2026 | 03/31/2025 | 03/31/2026 | 03/31/2025 | 03/31/2026 | 03/31/2025 | 03/31/2026 | 03/31/2025 | 03/31/2026 | 03/31/2025 | 03/31/2026 | 03/31/2025 | |
| Revenue from services rendered | 809,478 | 693,617 | - | 1 | 136,272 | 77,953 | - | - | 114,337 | 48,939 | - | - | 1,476 | 1,817 | - | - | 89,345 | 104,273 | (95,319) | (38,673) | 1,055,589 | 887,928 | |
| Revenue from general cargo transport | 1,344,260 | 1,375,438 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | (396) | 1,344,260 | 1,375,042 | |
| Revenue from passenger transport | 50,961 | 42,465 | - | - | - | - | 19,037 | 17,267 | - | - | - | - | - | - | - | - | - | - | - | - | 69,998 | 59,732 | |
| Revenue from lease of vehicles, machinery and equipment | 66,171 | 103,213 | 2,205,617 | 1,878,904 | 1,025,725 | 963,571 | 108,724 | 103,960 | - | - | - | - | - | - | - | - | - | - | - | (52,309) | 3,406,237 | 2,997,339 | |
| Revenue from sale of new vehicles | - | - | - | - | - | - | - | - | - | - | 1,793,553 | 1,819,528 | - | - | - | - | - | - | - | (20,137) | 1,793,553 | 1,799,391 | |
| Revenue from sale of used vehicles | - | - | - | - | - | - | - | - | - | - | 742,032 | 574,232 | - | - | - | - | - | - | - | - | 742,032 | 574,232 | |
| Revenue from sale of parts and accessories | - | - | - | - | - | - | - | - | - | - | 406,375 | 466,661 | - | - | - | - | - | - | - | (5,635) | 406,375 | 461,026 | |
| Revenue from concession agreements and public-private partnerships | - | - | - | - | - | - | - | - | 68,296 | 109,589 | - | - | - | - | - | - | 1,675 | - | - | - | - | 69,971 | 109,589 |
| Other revenues | 1,895 | 14,720 | - | - | - | - | - | - | - | - | 189,853 | 119,884 | - | - | 1,560 | 2,595 | - | 16,185 | (2,185) | (9,459) | 191,123 | 143,925 | |
| Net revenue from sale, lease and rendering services | 2,272,765 | 2,229,453 | 2,205,617 | 1,878,905 | 1,161,997 | 1,041,524 | 127,761 | 121,227 | 182,633 | 158,528 | 3,131,813 | 2,980,305 | 1,476 | 1,817 | 1,560 | 2,595 | 91,020 | 120,458 | (97,504) | (126,609) | 9,079,138 | 8,408,204 | |
| Revenue from sales of decommissioned assets | 99,947 | 90,481 | 1,575,028 | 1,689,326 | 458,293 | 290,492 | 10,578 | 25,119 | - | - | - | 18,787 | - | - | 586 | 1,958 | - | - | (147,954) | (81,280) | 1,996,478 | 2,034,883 | |
| Total net revenue | 2,372,712 | 2,319,934 | 3,780,645 | 3,568,231 | 1,620,290 | 1,332,016 | 138,339 | 146,346 | 182,633 | 158,528 | 3,131,813 | 2,999,092 | 1,476 | 1,817 | 2,146 | 4,553 | 91,020 | 120,458 | (245,458) | (207,889) | 11,075,616 | 10,443,087 | |
| Timing of revenue recognition | | | | | | | | | | | | | | | | | | | | | | | |
| Products and services transferred at a point in time | 99,947 | 90,481 | 1,577,446 | 1,689,327 | 458,293 | 287,033 | 29,615 | 42,386 | 114,337 | 48,939 | 2,941,960 | 2,879,208 | 1,476 | 1,817 | 2,146 | 4,553 | 91,020 | 120,458 | (97,504) | (87,389) | 5,218,736 | 5,076,814 | |
| Products and services transferred over time | 2,272,765 | 2,229,453 | 2,203,199 | 1,878,904 | 1,161,997 | 1,044,983 | 108,724 | 103,960 | 68,296 | 109,589 | 189,853 | 119,884 | - | - | - | - | - | - | (147,954) | (120,500) | 5,856,880 | 5,366,273 | |
| Total net revenue | 2,372,712 | 2,319,934 | 3,780,645 | 3,568,231 | 1,620,290 | 1,332,016 | 138,339 | 146,346 | 182,633 | 158,528 | 3,131,813 | 2,999,092 | 1,476 | 1,817 | 2,146 | 4,553 | 91,020 | 120,458 | (245,458) | (207,889) | 11,075,616 | 10,443,087 | |

26. Expenses by nature

The SIMPAR Group's statements of profit or loss are presented by function. Expenses by nature are as follows:

| | Parent company | | Consolidated | |
|---|----------------|---------------|--------------------|--------------------|
| | 03/31/2026 | 03/31/2025 | 03/31/2026 | 03/31/2025 |
| Cost of sales of new and used vehicles and parts | - | - | (2,671,294) | (2,473,903) |
| Construction cost (i) | - | - | (69,971) | (109,589) |
| Cost of sales of decommissioned fleet assets (ii) | - | - | (1,897,761) | (1,982,489) |
| Fleet costs / expenses (iii) | - | - | (221,489) | (202,976) |
| Parts, tires and maintenance | (573) | (553) | (524,753) | (512,400) |
| Personnel and payroll charges | (31,765) | (34,968) | (1,386,168) | (1,257,518) |
| Travel and lodging | (1,553) | (745) | (13,299) | (15,573) |
| Commissions | - | - | (142,952) | (127,498) |
| Services contracted from third parties | (7,916) | (5,216) | (363,471) | (236,445) |
| Depreciation, amortization and provision for impairment (vi) | (3,702) | (3,321) | (1,253,800) | (1,061,485) |
| Impairment of fleet assets (vi) | (2) | (1) | (87,159) | (53,344) |
| Fuels and lubricants | (517) | (968) | (293,063) | (324,708) |
| Communication, advertising and publicity | (340) | (800) | (76,160) | (56,095) |
| Freight services | - | - | (442,284) | (443,992) |
| Maintenance of facilities and infrastructure | (2,907) | (1,808) | (66,961) | (61,526) |
| Provision for expected credit losses ("impairment") of trade receivables | - | - | (64,132) | (87,088) |
| Provision for judicial and administrative litigation | (31) | (47) | (15,724) | (19,804) |
| Electric power | (40) | (30) | (20,025) | (16,970) |
| Property lease | 113 | (615) | (28,228) | (16,052) |
| Lease of vehicles, machinery and equipment | (399) | (215) | 8,320 | (7,782) |
| PIS and COFINS credits on inputs (iv) | - | - | 433,235 | 408,065 |
| Extemporaneous tax credits | - | - | 5,102 | 31,051 |
| Reimbursement of shared expenses (v) | 38,151 | 39,651 | - | - |
| Other income, costs and expenses | 8,258 | 22,998 | (103,025) | (60,661) |
| | (3,223) | 13,362 | (9,295,062) | (8,688,782) |
| Cost of sales, leases, rendering services and sale of decommissioned assets | - | - | (8,099,419) | (7,734,221) |
| Selling expenses | (16) | - | (430,693) | (354,819) |
| Administrative expenses | (13,813) | (11,003) | (608,967) | (528,043) |
| Provision for expected credit losses ("impairment") of trade receivables | - | - | (64,132) | (87,088) |
| Other operating income (expenses), net | 10,606 | 24,365 | (91,851) | 15,389 |
| | (3,223) | 13,362 | (9,295,062) | (8,688,782) |

- (i) Cost of construction and improvements made in compliance with the concession agreements for the Ports in Aratu and operations of Rodovia Transcerrados, reversible to the public authorities at the end of the agreements.
- (ii) The cost of sales of decommissioned assets refers to vehicles that were used in the rendering of logistics services and leases.
- (iii) Includes expenses with IPVA, maintenance, and toll rates of fleets used in operations.
- (iv) PIS and COFINS credits on purchase of inputs and depreciation charges as credits reducing cost of sales and services, in order to better reflect the nature of the respective credits and expenses.
- (v) In order to better apportion common expenses between the companies that use corporate services, the Company makes apportionments based on criteria defined in appropriate technical studies. No management fee or profitability margin is applied to the shared services.
- (vi) The total amount of depreciation, amortization and impairment expenses is R\$ 1,340,958 and is presented in the statements of cash flows.

Notes to the parent company and consolidated quarterly information at March 31, 2026
In thousands of Brazilian Reals, unless otherwise stated

27. Finance income (costs)

| | Parent company | | Consolidated | |
|--|------------------|------------------|--------------------|--------------------|
| | 03/31/2026 | 03/31/2025 | 03/31/2026 | 03/31/2025 |
| Finance income | | | | |
| Financial investments | 117,577 | 96,399 | 448,447 | 321,455 |
| Interest received from customers | - | 70 | 14,636 | 11,388 |
| Monetary adjustment of recoverable taxes and judicial deposits | 6,583 | 5,086 | 17,462 | 20,012 |
| Income from financing and credit products granted (i) | - | - | 114,849 | 88,913 |
| Other finance income | 4,569 | 5,335 | 13,611 | 15,630 |
| Finance income | 128,729 | 106,890 | 609,005 | 457,398 |
| Finance costs | | | | |
| Interest on loans, borrowings and debentures (ii) | (181,000) | (170,482) | (1,816,014) | (1,608,688) |
| Interest and charges on leases payable to financial institutions | - | (1,685) | (1,954) | (4,970) |
| Interest on supplier financing - confirming | - | - | (38) | (157) |
| Exchange rate changes | 123,801 | 197,590 | 552,382 | 754,454 |
| Losses (gains) on derivative and hedge transactions, net | (241,699) | (301,891) | (934,833) | (994,722) |
| Debt service costs | (298,898) | (276,468) | (2,200,457) | (1,854,083) |
| Interest on right-of-use leases | (268) | - | (58,983) | (53,865) |
| Funding expenses | (2,078) | (1,777) | (45,200) | (44,157) |
| Interest payable | 1,350 | 199 | (138,434) | (181,467) |
| Other finance costs | (13,115) | (5,178) | (193,977) | (112,253) |
| Finance costs | (313,009) | (283,224) | (2,637,051) | (2,245,825) |
| Finance income (costs), net | (184,280) | (176,334) | (2,028,046) | (1,788,427) |

(i) Refers to finance income arising from loans and leases granted of subsidiary BBC.

(ii) The group of interest, loans, borrowings and debentures includes gains from debt securities repurchases totaling R\$ 11,165.

28. Earnings per share

28.1 Basic and diluted

The calculation of basic and diluted earnings per share was based on the profit attributable to the holders of common shares and on the weighted average number of common shares outstanding. The number of shares used to calculate the weighted average number of shares outstanding and the stock option adjustment (weighted).

The calculation of basic earnings per share is as follows:

| | Parent company | |
|---|--------------------|--------------------|
| | 03/31/2026 | 03/31/2025 |
| Numerator: | | |
| Loss for the period | (179,597) | (50,953) |
| Denominator: | | |
| Weighted average number of outstanding shares | 426,797,757 | 426,754,776 |
| (=) Basic earnings per share (in R\$) | (0.4208) | (0.1194) |
| Weighted average number of common shares outstanding | | |
| | 03/31/2026 | 03/31/2025 |
| Common shares - January 1 | 436,520,267 | 436,520,267 |
| Effect of shares cancelled in the period | (9,722,510) | - |
| Effect of treasury shares | - | (9,765,491) |
| Weighted average number of common shares outstanding | 426,797,757 | 426,754,776 |

29. Supplemental information to the statement of cash flows

The statements of cash flows under the indirect method are prepared and presented in accordance with the accounting pronouncement CPC 03 (R2) / IAS 7 – Statement of Cash Flows.

29.1 Supplemental information to the statement of cash flows – Acquisitions of property and equipment and intangible assets

The SIMPAR Group made acquisitions of vehicles for renewal and expansion of its fleet, and part of these vehicles do not affect cash because they are financed. The reconciliation between these acquisitions and the cash flows is as follows:

| | Parent company | | Consolidated | |
|---|----------------|--------------|------------------|------------------|
| | 03/31/2026 | 03/31/2025 | 03/31/2026 | 03/31/2025 |
| Additions to property and equipment in the period (Note 10) | 17,713 | 806 | 2,375,125 | 3,117,657 |
| Additions to intangible assets in the period (Note 11) | 1,624 | 520 | 64,773 | 91,292 |
| Total additions in the period | 19,337 | 1,326 | 2,439,898 | 3,208,949 |
| Additions without cash disbursement: | | | | |
| Additions financed by leases payable, FINAME and supplier financing - confirming | - | - | (152,273) | (140,699) |
| Addition of right-of-use leases (Note 17) | (13,515) | - | (184,166) | (358,295) |
| Additions for the period settled with cash flows: | | | | |
| Movement in the balances of trade payables, reverse factoring and supplier financing – confirming | - | - | (3,660) | 129,746 |
| Total cash flows for purchase of property and equipment | 5,822 | 1,326 | 2,099,799 | 2,839,701 |
| Statements of cash flows: | | | | |
| Operating property and equipment | - | - | 1,809,101 | 2,614,813 |
| Property and equipment and intangible assets for investment | 5,822 | 1,326 | 290,698 | 224,888 |
| Total | 5,822 | 1,326 | 2,099,799 | 2,839,701 |

30. Events after the reporting period

30.1 Disposal of the subsidiary Ciclus Amazônia S.A.

On April 17, 2026, CS Brasil Transportes de Passageiros e Serviços Ambientais Ltda., an indirect subsidiary of SIMPAR, signed a purchase and sale agreement with Sustentare Saneamento S.A. for the sale of its entire interest in Ciclus Amazônia S.A., corresponding to a 45% interest, for R\$ 121.5 million.

The completion of the transaction is subject to the compliance with obligations and conditions precedent usual for this type of transaction, including the approval from CADE and authorization from the granting authority.

Due to the need for approval from the granting authority, Management believes that this transaction does not satisfy all the criteria to be classified as held for sale or discontinued operation. Management does not expect any losses on this transaction.

30.2 Procedures for capital increase

On April 24, 2026, SIMPAR and MOVIDA, and on May 04, 2026, VAMOS informed the market of the closing of the period for exercise of the preemptive rights to subscribe to new shares within the scope of the capital increase detailed, and the start for remaining share subscription in note 1.1.4.

Overview of Projections and Estimates Disclosed by Simpar

In a material fact disclosed on November 21, 2025, the Company released projections for some of its subsidiaries:

- ATU 12 Arrendatária Portuária SPE S.A. and ATU 18 Arrendatária Portuária SPE S.A. ("CS Portos"): Net Revenue, EBITDA and Net Debt
- BBC Holding Financeira Ltda ("Banco BBC"): Origination, credit portfolio and receivables

Subsidiary CS Portos

Guidances to be met or exceeded by 2026:

- Net Revenue of BRL 330 million to BRL 390 million
- EBITDA of BRL 180 million to BRL 250 million
- Net Debt of BRL 550 million to BRL 570 million

Guidances to be met or exceeded by 2028:

- Net Revenue of BRL 590 million to BRL 620 million
- EBITDA of BRL 325 million to BRL 400 million
- Net Debt of BRL 425 million to BRL 475 million

The Company reports that CS Portos achieved, in the last 12 months ended March 31, 2026:

- Net Revenue of BRL 144 million: 44% of the lower end of the 2026 guidance and 24% of the 2028 guidance.
- EBITDA of -BRL 9 million vs. BRL 180 million of the lower end of the 2026 guidance and BRL 325 million of the 2028 guidance.
- Net Debt of BRL 1.0 billion: 182% of the lower end of the 2026 guidance and 235% of the 2028 guidance.

Subsidiary Banco BBC

Guidances to be met or exceeded by 2026:

- Origination of BRL 1.2 billion
- Credit Portfolio of BRL 2.8 billion
- Receivables of BRL 3.8 billion

The Company reports that Banco BBC achieved, in the last 12 months ended March 31, 2026:

- Origination of BRL 1,731 million: 144% of the 2026 guidance.
- Portfolio of BRL 2.3 billion: 82% of the 2026 guidance.
- Receivables of BRL 3.0 billion: 78% of the 2026 guidance.

The projections disclosed herein by SIMPAR are based on assumptions by the Company's Management, as well as on currently available information. Forward-looking statements depend substantially on market conditions, government regulations, sector performance, and the Brazilian economy, among other factors; operational data may affect Simpar's future performance and may lead to results that differ materially from the projections. The projections are subject to risks and uncertainties and do not constitute a promise of future performance.

Statement of the Executive Board on the Parent company and Consolidated Quarterly Information of Simpar S.A.

In accordance with article 27 of CVM Resolution 80 of March 29, 2022, the Executive Board declares that it has reviewed, discussed and agreed with the parent company and consolidated quarterly information of SIMPAR S.A. for the three-month period ended March 31, 2026, issued on this date.

São Paulo, May 7, 2026.

Fernando Antonio Simões

Chief Executive Officer

Denys Marc Ferrez

Executive Vice President of Corporate Finance and Investor Relations Officer

Samir Moises Gilio Ferreira

Chief Controlling Officer

Officers' Representation on the Independent Auditor's Report

In accordance with article 27 of CVM Resolution 80 of March 29, 2022, the Executive Board declares that it has reviewed, discussed and agreed with the conclusions expressed in the Independent Auditor's Review Report on the parent company and consolidated quarterly information of SIMPAR S.A. for the nine-month period ended March 31, 2026, issued on this date.

São Paulo, May 7, 2026.

Fernando Antonio Simões

Chief Executive Officer

Denys Marc Ferrez

Executive Vice President of Corporate Finance and Investor Relations Officer

Samir Moises Gilio Ferreira

Chief Controlling Officer

Opinion of the Audit Committee

The members of the Audit Committee of SIMPAR S.A. ("Company"), statutory advisory body of the Board of Directors, in order to fulfill its legal and statutory attributions, at a meeting held on May 4, 2026 and concluded on that date, after the presentation of the relevant information about the Company's performance, have examined the parent company and consolidated interim financial information of the Company and their respective explanatory notes, all referring to the three-month period ended March 31, 2026, accompanied by the unqualified review report of PricewaterhouseCoopers Auditores Independentes Ltda., and having found such documents in compliance with the applicable legal requirements, gave a favorable opinion to their approval.

São Paulo, May 7, 2026.

Valmir Pedro Rossi

Maria Fernanda dos Santos Teixeira