SIMPAR 70 ANOS

Parent company and consolidated quarterly information at June 30, 2026

Contents

Performance Comments 2Q26 - SIMPAR S.A.

Disciplined execution of the strategic plan has driven consistent improvement across key metrics: 1) strong growth in Net Revenue from Services and EBITDA; 2) greater value extraction from the asset base; 3) lowest consolidated financial leverage since the IPO in 2010; and 4) R$6.9 bn strengthening the Group's capital structure.

GROSS REVENUE
R$ 12.4 bn
+10% vs. 2Q25

ADJUSTED NET INCOME[1]
CONTINUING OPERATIONS
R$ 52 mn
vs. -R$ 42 mn in 2Q25

ADJUSTED EBITDA[1]
R$ 3.4 bn
+16% vs. 2Q25

LTM ROIC *(ex-BBC)*
14.0% **(productive)[2]**
+1.9 p.p. above cost of debt

CONSISTENT AND DIVERSIFIED ORGANIC GROWTH	**Net Revenue From Services** up **14% y/y** in **2Q26** (R$9.5 billion)
INCREASED OPERATIONAL EFFICIENCY	**Adjusted EBITDA** up **16% y/y** to **R$3.4 bn** in **2Q26** **LTM EBITDA[2] per employee up 14% y/y** to **R$226 thousand** in **2Q26**
LOWEST LEVERAGE SINCE THE 2010 IPO	**Net Debt/EBITDA** of **2.8x** | **Lowest level since the IPO** **0.8x y/y** reduction in leverage
SIMPAR HOLDING DEBT REPURCHASE	**R$350 million** in **debt repurchased** in June and July 2026 35% of the R$1.0 billion debt repurchase target completed
3rd MONETIZATION OF UNLISTED COMPANY	**Sale of CS Porto Aratu** in June 2026 for **R$1.8 billion** (enterprise value) **5.8x MOIC[4]** over a **3.6-year investment period**
STRENGTHENED CAPITAL STRUCTURE	**R$6.9 bn** increase since Dec/25: **+R$3.9 bn** combined EV | Ciclus Rio, Ciclus Amazônia and CS Porto Aratu; **+R$3.0 bn** from SIMPAR, MOVIDA and VAMOS Private Capital Increases[5]
BROAD ACCESS TO LONG-TERM FUNDING *(New funding)*	**2Q26: +R$ 2.7 bn** (average cost: CDI + 2.5% | average tenor: 6.3 years) **Jul/26 and Aug/26: R$2.0 bn** (average cost: CDI + 2.2% | average tenor: 4.7 years)

Notes: (1) Reconciliation of Adjusted EBITDA and Adjusted Net Income is presented in the exhibits; (2) Excludes capital employed in operations that have not yet begun generating revenue; see the ROIC section for further details; (3) LTM Adjusted EBITDA; (4) Multiple of Invested Capital (MOIC); (5) Transaction completed in May 2026 and incorporated by JSP Holding and BNDESPAR. The combined total amount of the Capital Increases excludes SIMPAR's capital contributions to the MOVIDA and VAMOS offerings and includes R$88.7 million from the exercise by BNDESPAR of its option to purchase JSL shares held by SIMPAR granted under the Capital Increase.

MESSAGE FROM MANAGEMENT

It is with great satisfaction that we report **SIMPAR**'s 2Q26 results. This quarter, we **celebrate 70 years since the group was founded and express our immense Gratitude to our PEOPLE**, **our greatest differentiator, who, serving our clients with the energy of those who are just getting started, contribute every day to our development.** We also extend special **thanks to our clients, suppliers and shareholders, and to all those who trust the services provided by our companies and who are, or have been, part of building SIMPAR.**

Our journey is marked by **different stages of development: from the beginning, as a trucking company, to the diversification of our businesses;** through the **creation of independent companies dedicated to providing services in essential sectors of the economy;** to the **corporate reorganization that helped sharpen the focus of each area of operation and to the building of scale and reach,** the foundations required for a new cycle of value creation; and on to **the current stage of extracting maximum value from our asset base.**

It is in this context that we present the **results for 2Q26** which, in line with what we have been reporting, reflect the **consistent execution of the strategic plan at each of our companies, evidenced in growth cycles built with discipline, operational efficiency, responsible capital allocation and a stronger financial structure, all of which converge in our ability to capture value from everything that has been built.**

Guided by this direction, we continue to advance at each company, each at its own stage of maturity and all sharing the **same Culture and Values and a Management Model that favors independent companies, dedicated and determined to understand and anticipate client needs with excellent service and fair pricing, focused on expanding profitability, generating cash and creating value over the long term.**

Thus, from a single truck in the city of Mogi das Cruzes, we have built the largest transportation group in the country, which at the end of the second quarter of 2026 has more than **56 thousand employees and approximately 372 thousand assets, comprising 56 thousand trucks, 297 thousand light vehicles and 19 thousand machines** and pieces of equipment dedicated to providing services with a high standard of quality and efficiency throughout Brazil and in nine other countries.

In this current development cycle, we reached important strategic milestones and once again demonstrated the intrinsic value of our asset portfolio. In May 2026, we concluded **the Private Capital Increases of SIMPAR, MOVIDA and VAMOS, totaling R$3.0 billion, a transaction anchored by JSP Holding and BNDESPar, an institution recognized for its long-term vision and track record of value creation**. As part of the transaction, **BNDESPar also exercised the call option to acquire a 5.0% interest in JSL granted by SIMPAR** under this operation. Among the non-listed companies, we annouced[1], in July 2026, the monetization of **CS Porto Aratu** at **an Enterprise Value of R$1.8 billion**, **equivalent to a multiple on invested capital (MOIC) of 5.8x**. Taking the **CS Porto Aratu, Ciclus Rio and Ciclus Amazônia** transactions together, we reached a combined **Enterprise Value of R$3.9 billion, an internal rate of return of 36% per year and an average investment period of 3.3 years**. Over this period, the return outperformed the CDI by 24 p.p. and the Ibovespa by 30 p.p.. **Combined, these transactions represented a R$6.9 billion increase in the Group's capital structure over the last 12 months, expanding financial flexibility and the conditions to capture new value-creation opportunities.**

On the operating side, **SIMPAR Consolidated posted Gross Revenue of R$12.4 billion (+9.5% YoY), Adjusted EBITDA of R$3.4 billion**, up **15.7% YoY**, and **Adjusted Net Income from Continuing Operations of R$52.2 million** (vs. -R$41.7 million in 2Q25). **Net Capex of R$3.1 billion (+65.5% YoY) reflects MOVIDA's fleet renewal and moderate expansion ahead of the third-quarter seasonal peak.** Discipline in capital allocation and balance sheet management brought **Net Debt/LTM EBITDA** to **2.8x**, **the lowest level since the 2010 IPO**, while the **LTM EBITDA/Net Capex ratio remained at 1.9x vs. 2025**, demonstrating our **ability to maximize value creation from the asset base built over recent years**.

Notes: (1) The closing of the Transaction is subject to the fulfillment of obligations and conditions precedent, including approval by the Brazilian antitrust authority (CADE) and authorization from the granting authority.

The holding company ended 2Q26 with a robust liquidity position, with R$4.6 billion in cash at the holding level, sufficient to cover financial maturities through mid-2031. On a consolidated basis, cash reached **R$14.1 billion**, reinforced by **R$1.2 billion in committed, undrawn credit lines.** The **R$2.7 billion raised** during the quarter, with an **average term of 6.3 years** and an average **cost of CDI + 2.5% p.a**., expanded financial flexibility and strengthened the balance sheet.

JSL delivered another quarter of **improving financial efficiency and strong cash generation, driven by the prioritization of asset leasing** for the provision of services to its clients. **Operating cash flow after growth** reached R**$ 164 million in 2Q26 and R$861 million** over the last 12 months, equivalent to ~56% of market capitalization. Gross Service Revenue grew 6.3% YoY to R$2.9 billion, impacted by the strategic discontinuation of unprofitable contracts, demonstrating our pricing discipline; excluding this effect, growth would have been 10.4%. The company also contracted **R$2.0 billion in new contracts**, with normalized returns, to be implemented over the coming months. **These new contracts demonstrate the organic growth trajectory in line with the 2030 guidance**. At **JSL Dedicated Services**, **Own Fleet** and **Subcontracted & Third-Party operations grew 5.2% and 22.0%** vs. 2Q25. **INTRALOG**, a fully independent company with a dedicated structure, grew 7.5% YoY. **JSL Digital** also stood out, advancing 60.3%. Leverage fell to **2.7x**, a reduction of 0.5x YoY.

At **MOVIDA, operational efficiency and an improving client experience continue to drive profitability and market share gains.** In 2Q26, the company posted **record EBITDA** of **R$1.7 billion**, up 22.3% YoY, and **Net Income** of **R$135.6 million**, up 100.7% YoY and above 2Q26 guidance. **Pricing intelligence made it possible to raise average RAC rates and average monthly gross revenue per car in GTF by 6.8% and 11.5% YoY, respectively, with recurring market share gains**. In addition, **MOVIDA is expanding its Pit Stop network, which helps reduce maintenance costs and improve our clients' experience**. **LTM ROIC reached 16.7%, with a spread of 5.7 p.p. over the cost of capital**, reinforcing value creation. For **3Q26**, the company issued **Net Income guidance of R$130 million to R$150 million**, indicating a continuation of the **+100% YoY growth** trajectory. Expected **Net Income** for **9M26 is 26% higher than full-year 2025 Net Income**.

VAMOS maintained its **profitability recovery trajectory**, with **Net Income of R$101.1 million** in 2Q26, up 21.8% YoY, reflecting the **improvement in its main operating and financial indicators**. The **volume of assets sold grew 29.5% YoY, while revenue from these sales expanded 10.6% YoY. Fleet utilization rate advanced 5 p.p. YoY to 89%**, with a **R$204 million reduction in asset inventories during the quarter**, reaching **the lowest level since 4Q22**. The 2Q26 result also reflects **greater efficiency in credit and collections management**, with **a 48.1% reduction in repossessions and a 37.0% YoY decline in provision for credit losses**. **Financial leverage fell to 3.0x**, a reduction of 0.2x QoQ. **VAMOS reaffirmed** its **2026** guidance, with **EBITDA between R$3.75 billion and R$4.0 billion**.

AUTOMOB advanced in **productivity and client experience**, reflected in its operating performance in 2Q26. In **Light Vehicles, sales grew 14.3% YoY in new vehicles and 11.6% in used vehicles**, while **productivity at mature stores advanced 22.6% to 38 vehicles per month.** In **Trucks and Buses**, **sales grew 17.6% YoY** to 2.3 thousand units, in a market that contracted 2.7%. **Capital discipline combined with the conclusion of the store renovation cycle reduced capex by 77% YoY**, the lowest level in the last three years, along with a 31.0% decline in paid inventory. In **Agriculture and Machinery**, **gross margin improved to 14.4%, from 9.2% in 2Q25, reflecting the new commercial policy.**

CS Infra continues to evolve with **the initial maturation of existing businesses**, **with strong Net Service Revenue growth of 222.6% YoY (R$86.7 million) and 530.3% growth in EBITDA, which reached R$47.8 million in 2Q26 (vs. R$7.6 million in 2Q25)**. This performance reflects the opening of two new toll plazas and higher traffic at CS Rodovias Grãos do Piauí, operating improvements at CS Rodovias Mercosul, and the maturation of CS Mobi Leste de SP, which began to impact results as of 4Q25. CS Ambiental Centro-Oeste, previously under Ciclus Ambiental, was incorporated into CS Infra's results in 2Q26 and began operations in May 2026, receiving its first waste volumes from private clients. CS Portos Amapá and CS InfraSocial are awaiting the fulfillment of conditions precedent to begin operations

CS Brasil posted R$128.0 million in Net Service Revenue, stable year over year. Net Revenue from Asset Sales was R$102.7 million in 2Q26 (vs. R$53.9 million in 2Q25). The strong growth in asset sales is explained mainly by the transaction carried out with **MOVIDA**, which acquired leasing contracts with the client Copel and 724 vehicles used in the provision of these services (notice to the market).

BBC Digital expanded its credit portfolio by 28.0% YoY to R$2.7 billion in 2Q26, with financial intermediation revenue of R$127 million (+30.0% YoY). Delinquency was 1.0 p.p. below the market average, reflecting the quality of the credit portfolio.

SIMPAR remains committed to the disciplined **execution of its long-term strategic plan, focused on sustainable value creation**. This trajectory is grounded in **solid corporate governance, a unique management model, operational excellence** and, above all, **the capability of our PEOPLE**.

Thank you very much,
Fernando Antonio Simões
CEO

FINANCIAL HIGHLIGHTS – SUBSIDIARIES

Disclaimer: The data presented in this release reflect the accounting reclassification of Ciclus Amazônia and CS Porto Aratu as discontinued operations.

2Q26							
Financial Highlights[1] (R$ million)	**JSL**	**Vamos**	**Movida**	**Automob**	**CS Infra**	**CS Brasil**	**BBC**
Net Revenue	**2,498.9**	**1,564.3**	**3,765.8**	**3,455.1**	**175.9**	**230.7**	**1.5**
Net Revenue from Services	2,409.5	1,202.2	2,295.3	3,396.5	86.7	128.0	1.5
Net Revenue from Construction	-	-	-	-	89.1	-	-
Net Revenue of Asset Sales	89.4	365.0	1,470.5	58.6	-	102.7	-
Eliminations	-	(2.9)	-	-	-	-	-
EBIT	**305.4**	**675.7**	**1,015.2**	**89.6**	**44.5**	**16.0**	**(60.2)**
Margin (% NR from Services)	*12.7%*	*56.2%*	*44.2%*	*2.6%*	*51.4%*	*12.5%*	*-*
Financial Result	(284.1)	(547.4)	(845.6)	(158.2)	(17.0)	(47.7)	58.7
Net Income	**30.2**	**101.1**	**135.6**	**(87.5)**	**22.4**	**(22.0)**	**(2.5)**
Margin (% NR)	*1.2%*	*6.5%*	*3.6%*	*-2.5%*	*12.8%*	*-9.5%*	*-2.0%*
EBITDA	**493.7**	**971.5**	**1,686.7**	**137.8**	**47.8**	**25.9**	**(58.1)**
Margin (% NR from Services)	*20.5%*	*80.8%*	*73.5%*	*4.1%*	*55.2%*	*20.3%*	*-*
Net Capex	**(22.9)**	**291.4**	**2,475.2**	**17.3**	**96.1**	**(87.7)**	**-**
Net Debt	**5,399.5**	**11,561.1**	**17,220.7**	**2,008.2**	**521.1**	**934.3**	**2,350.7**

2Q25							
Financial Highlights (R$ million)	**JSL**	**Vamos**	**Movida**	**Automob**	**CS Infra**	**CS Brasil**	**BBC**
Net Revenue	**2,381.8**	**1,411.7**	**3,679.0**	**3,087.3**	**42.1**	**183.9**	**2.0**
Net Revenue from Services	2,274.3	1,089.9	1,892.6	3,059.3	26.9	129.9	2.0
Net Revenue from Construction	-	-	-	-	15.2	-	-
Net Revenue of Asset Sales	107.5	324.3	1,786.4	28.1	-	53.9	-
Eliminations	-	(2.5)	-	-	-	-	-
EBIT	**310.2**	**653.9**	**785.4**	**66.2**	**5.7**	**28.2**	**(22.3)**
Margin (% NR from Services)	*13.6%*	*60.0%*	*41.5%*	*2.2%*	*21.4%*	*21.7%*	*-*
Financial Result	(290.3)	(531.6)	(694.1)	(139.5)	(9.4)	(52.0)	25.6
Net Income	**36.3**	**92.8**	**67.6**	**(36.8)**	**(2.1)**	**(18.2)**	**1.9**
Margin (% NR)	*1.5%*	*6.6%*	*1.8%*	*-1.2%*	*-5.0%*	*-9.9%*	*1.9%*
EBITDA	**491.8**	**911.1**	**1,379.1**	**110.3**	**7.6**	**41.3**	**(21.0)**
Margin (% NR from Services)	*21.6%*	*83.6%*	*72.9%*	*3.6%*	*28.2%*	*31.8%*	*-1052.0%*
Net Capex	**17.6**	**324.1**	**1,211.7**	**74.2**	**7.8**	**(42.7)**	**-**
Net Debt	**5,790.6**	**12,312.3**	**15,755.5**	**2,019.2**	**342.7**	**1,066.1**	**1,824.0**

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

SIMPAR CONSOLIDATED – FINANCIAL HIGHLIGHTS

Disclaimer: The data presented in this release reflect the accounting reclassification of Ciclus Amazônia and CS Porto Aratu as discontinued operations.

SIMPAR - Consolidated

Financial Highlights (R$ million)	2Q25	1Q26	2Q26	▲YoY	▲QoQ	2Q26 LTM
Net Revenue	**10,340.8**	**10,924.3**	**11,248.7**	**+8.8%**	**+3.0%**	**44,393.4**
Net Revenue from Construction	15.2	50.0	89.1	-	+78.2%	239.8
Net Revenue excluding Construction	**10,325.5**	**10,874.3**	**11,159.5**	**+8.1%**	**+2.6%**	**44,153.6**
Net Revenue from Services	8,295.9	8,877.8	9,488.0	+14.4%	+6.9%	36,365.6
Net Revenue from Asset Sales	2,029.7	1,996.5	1,671.5	-17.6%	-16.3%	7,788.0
EBIT	**1,803.7**	**1,772.3**	**2,098.3**	**+16.3%**	**+18.4%**	**8,473.5**
Margin (% Net Revenue ex-Construction)	*17.5%*	*16.3%*	*18.8%*	*+1.3 p.p.*	*+2.5 p.p.*	*19.2%*
Net Financial Result	**(1,928.5)**	**(1,984.2)**	**(2,265.4)**	**+17.5%**	**+14.2%**	**(8,420.3)**
Mark-to-Market Derivative[1]	-	-	(231.8)	-	-	(231.8)
Financial Result (ex-MTM Derivative)	(1,928.5)	(1,984.2)	(2,033.6)	+5.4%	+2.5%	(8,188.5)
Income Tax (IR)	76.2	58.8	40.5	-22.8%	-	(56.2)
Net Income from Continuing Operations (Loss)	**(48.5)**	**(153.1)**	**(126.5)**	**+160.8%**	**-17.4%**	**(3.0)**
Margin (% Net Revenue excl. Construction)	*-0.5%*	*-1.4%*	*-1.1%*	*-0.6 p.p.*	*+0.3 p.p.*	*0.0%*
Net Income (Loss)	**(42.9)**	**(174.3)**	**(151.1)**	**-**	**-13.3%**	**(81.1)**
Margin (% Net Revenue ex-Construction)	*-0.4%*	*-1.6%*	*-1.4%*	*-1.0 p.p.*	*+0.2 p.p.*	*-0.2%*
Net Income (controllers)	**(96.3)**	**(179.6)**	**(189.5)**	**+96.8%**	**+5.5%**	**(182.4)**
Margin (% Net Revenue ex-Construction)	*-0.9%*	*-1.7%*	*-1.7%*	*-0.8 p.p.*	*-*	*-0.4%*
EBITDA	**2,922.6**	**3,012.2**	**3,351.9**	**+14.7%**	**+11.3%**	**13,337.1**
Margin (% Net Revenue ex-Construction)	*28.3%*	*27.7%*	*30.0%*	*+1.7 p.p.*	*+2.3 p.p.*	*30.2%*
(+) Cost of Asset Sales	1,873.0	1,897.8	1,610.1	-14.0%	-15.2%	7,425.9
Added-EBITDA	**4,795.6**	**4,910.0**	**4,962.0**	**+3.5%**	**+1.1%**	**20,762.9**
Net Income (ex-MTM Derivative[1])						
Mark-to-Market Derivative[1] – After Tax	-	-	(153.0)	-	-	(153.0)
Net Income from Continuing Operations (Loss)	**(48.5)**	**(153.1)**	**26.5**	**-154.6%**	**-117.3%**	**150.0**
Margin (% Net Revenue excl. Construction)	*-0.5%*	*-1.4%*	*0.2%*	*+0.7 p.p.*	*+1.6 p.p.*	*0.3%*
Net Income (Loss)	**(42.9)**	**(174.3)**	**1.9**	**-104.4%**	**-101.1%**	**71.9**
Margin (% Net Revenue excl. Construction)	*-0.4%*	*-1.6%*	*0.0%*	*+0.4 p.p.*	*+1.6 p.p.*	*0.2%*
Net Income Attributable to Shareholders	**(96.3)**	**(179.6)**	**(36.5)**	**-62.1%**	**-79.7%**	**(29.4)**
Margin (% Net Revenue excl. Construction)	*-0.9%*	*-1.7%*	*-0.3%*	*+0.6 p.p.*	*+1.4 p.p.*	*-0.1%*
Adjusted EBIT	**1,814.1**	**1,980.0**	**2,136.7**	**+17.8%**	**+7.9%**	**7,978.2**
Margin (% Net Revenue ex-Construction)	*17.6%*	*18.2%*	*19.1%*	*+1.5 p.p.*	*+0.9 p.p.*	*18.1%*
Net Income from Continuing Operations (Loss)	**(41.7)**	**7.8**	**52.2**	**-**	**-**	**(143.6)**
Margin (% Net Revenue ex-Construction)	*-0.4%*	*0.1%*	*0.5%*	*+0.9 p.p.*	*+0.4 p.p.*	*-0.3%*
Adjusted Net Income	**(36.1)**	**(13.4)**	**27.6**	**-176.5%**	**-**	**(221.7)**
Margin (% Net Revenue ex-Construction)	*-0.3%*	*-0.1%*	*0.2%*	*+0.5 p.p.*	*+0.3 p.p.*	*-0.5%*
Adjusted Net Income (controllers)	**(84.2)**	**(63.5)**	**(18.9)**	**-77.6%**	**-70.2%**	**(565.8)**
Margin (% NR)	*-0.8%*	*-0.6%*	*-0.2%*	*+0.6 p.p.*	*+0.4 p.p.*	*-1.3%*
Adjusted EBITDA	**2,905.9**	**3,193.0**	**3,360.9**	**+15.7%**	**+5.3%**	**12,726.9**
Margin (% Net Revenue ex-Construction)	*28.1%*	*29.4%*	*30.1%*	*+2.0 p.p.*	*+0.7 p.p.*	*28.8%*
Gross Capex	**3,942.8**	**2,238.5**	**4,902.7**	**+24.3%**	**+119.0%**	**15,285.7**
Renewal and others	2,458.7	1,623.0	2,377.6	-3.3%	+46.5%	8,864.5
Expansion	1,484.1	615.5	2,525.1	+70.1%	-	6,421.2
Net Capex	**1,870.2**	**203.7**	**3,094.8**	**+65.5%**	**-**	**7,218.0**
Net Debt - ex BBC	**42,255.6**	**40,738.3**	**38,937.7**	**-7.9%**	**-4.4%**	**38,937.7**

Note: (1) Refers to a derivative transaction with financial settlement only and no cash impact until its maturity on September 6, 2027, entered into in connection with the Capital Increase, as disclosed in the Material Fact dated March 9, 2026.

In 2Q26, **Net Revenue from Services** grew **14% y/y** (+R$1.1 billion), with the main contributions coming from **MOVIDA**, up 21% y/y (+R$403 million), **AUTOMOB**, up 13% y/y (+R$398 million), **JSL**, up **6% y/y** (+R$135 million), and **VAMOS**, up **10% y/y** (+R$112 million). This revenue growth reflects: (1) **MOVIDA**'s pricing intelligence for its services, resulting in higher prices and volumes; (2) higher sales volumes at **AUTOMOB**; (3) new contracts combined with cost pass-throughs at **JSL**; and (4) the Implementation of new lease contracts and reduction in repossessions at **VAMOS**.

Net Revenue from Asset Sales totaled **R$1.7 billion** in 2Q26, down **17% y/y**. The decline mainly reflects **MOVIDA**'s performance, with revenue down **18% y/y** (-R$316 million), in line with the strategic plan to meet strong RAC demand. **VAMOS** reported **R$358.7 million in 2Q26, up 11% y/y**, while **inventory declined 23% y/**y to its **lowest level since 4Q22**.

Adjusted EBITDA totaled **R$3.4 billion** in **2Q26**, **up 16% y/y**. **Adjusted EBITDA margin increased 2.0 p.p.** in **2Q26,** to **30.1%.**[1] The improvement in these metrics reflects consistent execution of the Group's strategic plan, supported by three pillars: **repricing** of existing contracts, **appropriate pricing of new contracts**, and **disciplined cost and expense management**, particularly Cost of Services, which declined 1.0 p.p. relative to the growth in Net Revenue from Services, and Selling and Administrative Expenses as a percentage of Net Revenue from Services, which declined 0.1 p.p. y/y to 11.1%**.**

SIMPAR Consolidated Adjusted Net Income from Continuing Operations was **R$52.2 million** in **2Q26**, reversing the **Adjusted Net Loss** of **R$41.7 million** in **2Q25**. The recovery reflects improved operating performance and disciplined capital allocation, demonstrating **SIMPAR**'s resilience and ability to create value in a challenging macroeconomic environment.

Another highlight was the **R$6.9 billion increase in capital structure** since December/25, comprising **R$3.9 billion** in combined enterprise value from company monetizations (Ciclus Rio, Ciclus Amazônia and CS Porto Aratu[2]) and **R$3.0 billion** from Private Capital Increases at SIMPAR, MOVIDA and VAMOS completed in May/26.

Net Debt/EBITDA declined to **2.8x** in 2Q26, **the lowest level since the 2010 IPO**, compared with 3.6x in 2Q25. The reduction reflects: (i) **improved operating performance**; (ii) **lower investment requirements**; (iii) **greater asset utilization efficiency**; (iv) **completion of the sale of Ciclus Rio**; (v) **completion of capital increases at SIMPAR, MOVIDA and VAMOS**; and (vi) **deconsolidation of Ciclus Amazônia and CS Porto Aratu** resulting from monetization processes.

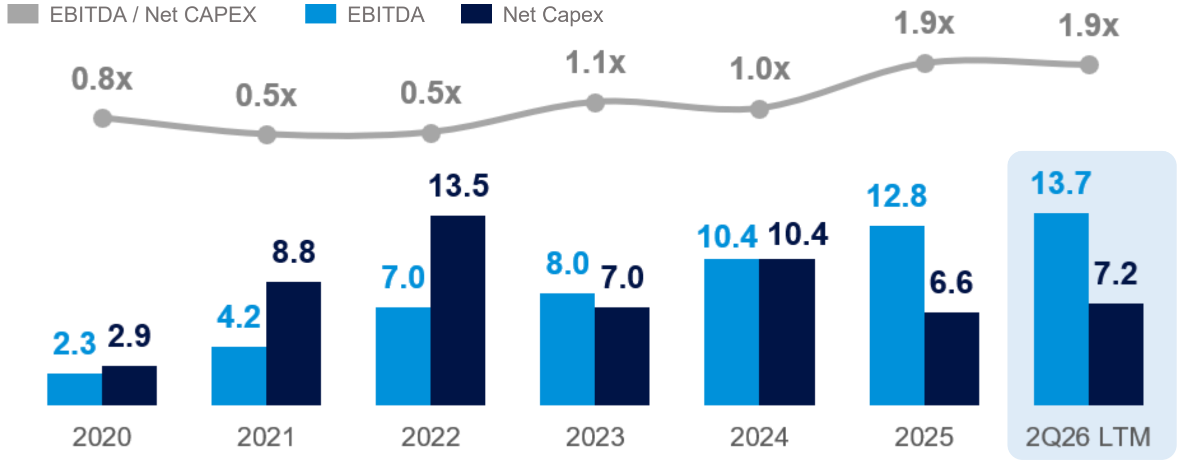
Net CAPEX totaled R$3.1 billion in 2Q26 (+65% y/y), mainly reflecting fleet renewal and growth at **MOVIDA**'s RAC business during the period of seasonal demand in the third quarter.

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

Notes: (1) Excludes Net Revenue from Construction; (2) Closing of the transaction is subject to the satisfaction of obligations and conditions precedent.

INVESTMENTS

Consolidated EBITDA / Net CAPEX[1] Over Time (R$ billion)



Note: (1) Excludes acquisitions

The **EBITDA/Net CAPEX** ratio for **2Q26 LTM** was **1.9x, improving** by **0.5x** compared with the same period of 2025 and unchanged from year-end 2025, demonstrating the effectiveness of the strategic plan focused on extracting value from the asset base.

CAPITAL STRUCTURE - HOLDING

- **Net Debt 2Q26: R$ 1.4 bn** (Gross Debt: R$ 6.0 bn | Cash: R$ 4.6 bn), **down** by **53%** vs. 2Q25
- **Average Term** of Net Debt: **5.1 years**
- **Coverage** of short-term gross debt[1]: **32.4x**
- **Strong cash position** covers the gross debt amortization schedule through **mid-2031**
- **Capital increase of R$1.8 billion**. Excluding SIMPAR's capital contributions to the capital increases of **MOVIDA** and **VAMOS**, total proceeds amounted to **R$1,6 billion.**
- **R$88.7 million received** from BNDESPAR, which exercised its call option of JSL shares against SIMPAR
- **Debt repurchases**: **+R$350 million** in June and July 2026. **35% of the debt repurchase plan** completed in the local and international markets
- **2Q26 Pro Forma Net Debt*: R$978 mn** (-69% or -R$ 2.2 bn vs. 3Q25)

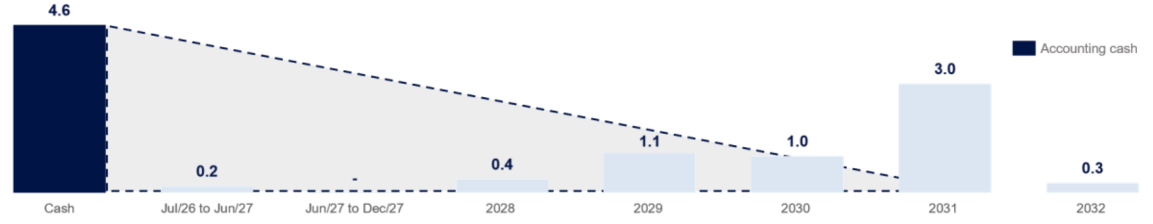
*Considers the equity value of the transaction excluding the earn-out (R$650 million), based on SIMPAR's stake (R$411 million).

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

Indebtedness - SIMPAR Holding (R$ million)	2Q25	1Q26	2Q26	▲Y o Y	▲Q o Q
Cash and Investments	**3,589.1**	**3,316.0**	**4,649.4**	**+29.5%**	**+40.2%**
Gross debt	**6,554.6**	**6,095.9**	**6,038.1**	**-7.9%**	**-0.9%**
Loans and financing	3,204.9	1,910.3	1,925.4	-39.9%	+0.8%
Local Bonds	3,457.5	3,126.0	2,897.0	-16.2%	-7.3%
Confirming payable	-	-	-	-	-
Derivative financial instruments on the contracted curve[2,3]	(107.8)	1,059.6	1,215.7	-	+14.7%
Net Debt[4]	**2,965.5**	**2,779.9**	**1,388.7**	**-53.2%**	**-50.0%**
Short-term gross debt	754.0	539.5	610.2	-19.1%	+13.1%
Long-term gross debt	5,800.6	5,556.4	5,427.9	-6.4%	-2.3%
Average Cost of Gross Debt (p.a.)	20.1%	19.4%	18.8%	-1.4 p.p.	-0.6 p.p.
Average term of gross debt (years)	4.9	4.3	4.0	-0.9	-0.2
Average term of net debt (years)	5.9	5.2	5.1	-0.8	-0.1

Notes: (1) Excluding derivative financial instruments. (2) Derivative financial instruments at contracted rates include derivative financial instruments recognized under Assets and Liabilities and exclude MTM changes recognized in Shareholders' Equity (hedge accounting). (3) Includes only derivatives designated as hedges, excluding the derivative transaction with financial settlement only and no cash impact until maturity on September 6, 2027, entered into in connection with the Capital Increase, as disclosed in the Material Fact dated March 9, 2026. (4) Beginning in 4Q25, derivatives previously designated as cash flow hedges, whose MTM changes were recognized in Other Comprehensive Income (OCI), were reclassified as fair value hedges, with the MTM effect reflected directly in the balance of the hedged debt. This change does not affect Gross Debt or Net Debt, as the MTM of derivatives was already considered regardless of their accounting classification.

Gross Debt Amortization Schedule 2TQ6 – R$ bn



CAPITAL STRUCTURE - CONSOLIDATED

- **2Q26 Net Debt (ex-BBC): R$ 38.9 bn, down 8%** vs. 2Q25
- **Average Term** of Net Debt: **3.8 years**
- **Liquidity: R$ 15.3 bn** (R$14.1 billion in Cash + R$1.2 billion in available undrawn credit lines and available floor plan lines)
- Short-term Gross Debt **Coverage**: **2.3x** (Includes cash, available undrawn committed credit lines and available floor plan lines, and excludes BBC's cash and funding)
- **Increase in consolidated cash:**

New debt issuances in 2Q26 and 3Q26 (Jul/26 and Aug/26)

R$ 2.7 bn
CDI + 2.5% Average Cost
6.3 years Average Maturiry

R$ 2.0 bn
CDI + 2.2% Average Cost
4.7 years Average Maturiry

Private Capital Increases in 2Q26
SIMPAR, MOVIDA e VAMOS

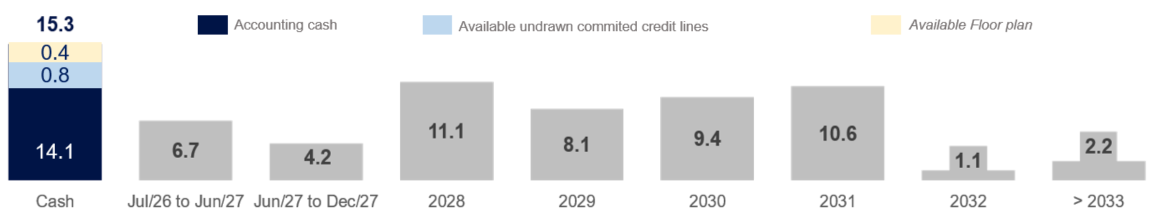
+R$ 3.0 bn
Transactions anchored by JSP BNDESPAR

Cash and Indebtedness - Consolidated *(R$ million)*

Indebtedness - SIMPAR Consolidated (R$ million)	2Q25	1Q26	2Q26	▲Y o Y	▲Q o Q
Cash and Investments	**12,424.3**	**13,906.5**	**14,058.2**	**+13.2%**	**+1.1%**
Cash and Investments - Book value	12,424.3	18,054.1	18,143.4	+46.0%	+0.5%
Credit note - CLN[1]	-	(4,147.6)	(4,085.3)	-	-1.5%
Gross debt	**56,504.0**	**56,726.9**	**55,346.6**	**-2.0%**	**-2.4%**
Credit note - CLN[1]	-	(4,147.6)	(4,085.3)	-	-1.5%
Loans and financing	31,743.6	30,452.1	29,776.5	-6.2%	-2.2%
Local Bonds	24,171.8	27,533.5	26,250.1	+8.6%	-4.7%
Finance lease payable	193.3	119.4	110.3	-42.9%	-7.6%
Confirming payable	28.1	0.8	11.0	-60.7%	-
Derivative financial instruments on the contracted curve[2,3]	367.3	2,768.7	3,283.9	-	+18.6%
Net Debt[4]	**44,079.6**	**42,820.4**	**41,288.4**	**-6.3%**	**-3.6%**
BBC Net Debt	1,824.0	2,082.2	2,350.7	+28.9%	+12.9%
Net Debt - ex BBC	**42,255.6**	**40,738.3**	**38,937.7**	**-7.9%**	**-4.4%**
Short-term gross debt	8,055.2	9,249.5	8,665.6	+7.6%	-6.3%
Long-term gross debt	48,448.8	47,477.4	46,681.0	-3.6%	-1.7%
Average Cost of Gross Debt (p.a.)	16.7%	16.9%	16.4%	-0.2 p.p.	-0.5 p.p.
Average term of gross debt (years)	3.6	3.4	3.3	-0.3	-0.1
Average term of net debt (years)	4.1	3.9	3.8	-0.3	-0.2

Notes: (1) The CLN is used for the internalization of funds and results in a gross-up effect on the balance sheet, with simultaneous recognition of the corresponding asset and liability. (2) Derivative financial instruments at contracted rates include derivative financial instruments recognized under Assets and Liabilities and exclude MTM changes recognized in Shareholders' Equity (hedge accounting), as well as MTM on contracts not yet in effect. (3) Includes only derivatives designated as hedges, excluding the derivative transaction with financial settlement only and no cash impact until maturity on September 6, 2027, entered into in connection with the Capital Increase, as disclosed in the Material Fact dated March 9, 2026. (4) For Net Debt purposes, the Company excludes MTM changes on hedges recognized in Shareholders' Equity and other comprehensive income, since such changes are not realized and do not represent a cash impact. In addition, CS Porto Aratu was reclassified as discontinued operations in 2Q26.

Gross Debt Amortization Schedule 2Q26 – R$ billion



FINANCIAL RESULTS

SIMPAR - Consolidated

Financial Result (R$ million)	1Q25	4Q25	1Q26	▲YoY	▲QoQ
Net Interest	**(1,735.4)**	**(1,739.0)**	**(1,767.9)**	**+1.9%**	**+1.7%**
Financial Investments	*379.0*	*446.1*	*492.6*	*+30.0%*	*+10.4%*
Debt interest expenses	*(2,114.4)*	*(2,185.1)*	*(2,260.5)*	*+6.9%*	*+3.5%*
Interest on right of use (IFRS 16)	**(51.8)**	**(51.3)**	**(53.2)**	**+2.7%**	**+3.7%**
Other financial income and expenses	**(141.2)**	**(193.9)**	**(212.5)**	**+50.5%**	**+9.6%**
Net Financial Result (ex-derivative MTM¹)	**(1,928.5)**	**(1,984.2)**	**(2,033.6)**	**+5.4%**	**+2.5%**
Derivative mark-to-market¹	-	-	*(231.8)*	-	-
Net Financial Result	**(1,928.5)**	**(1,984.2)**	**(2,265.4)**	**+17.5%**	**+14.2%**

Note: (1) Refers to a derivative transaction with financial settlement only and no cash impact until maturity on September 6, 2027, entered into in connection with the Capital Increase, as disclosed in the Material Fact dated March 9, 2026.

The **Net Financial Expense (ex-derivative MTM¹)** totaled **R$2.0 billion** in **2Q26**.

The **Financial Result from Debt Service remained virtually stable (+1.9% y/y and +1.7% q/q).** In the y/y comparison, the 2Q25 result had benefited from debt repurchases. Excluding this effect, the Financial Result from Debt Service would have remained stable (+0.1% y/y). On a quarterly basis, the 3.0% increase in gross debt was partially offset by a 5.2% increase in average cash balances and higher returns.

LEVERAGE INDICATORS *(based on Covenant criteria)*

Leverage Indicators¹	**2Q25**	**3Q25**	**4Q25**	**1Q26**	**2Q26**	**Covenants**	**Event**
Net Debt / EBITDA² - Bond	3.6x	3.5x	3.0x	3.0x	2.8x	Max 4.0x	Incurrence
Net Debt / EBITDA-A - Local debts	2.3x	2.2x	2.0x	2.0x	2.0x	Max 3.5x	Maintenance
EBITDA-A / Net interest expenses - Local debts	3.2x	3.0x	3.1x	3.0x	2.9x	Min 2.0x	Maintenance

Notes: (1) For covenant calculation purposes, 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 **2.8x** in 2Q26 from 3.6x in 2Q25, the **lowest level recorded since the 2010 IPO.**

Local Debts - Net Debt/EBITDA-A (maintenance covenant⁵)::

- **Reduction** to **2.8x** in 2Q26 from 2.3x in 2Q25. 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. Thus, the Company's Management believes that EBITDA-A is a most adequate measure than traditional EBITDA as a proxy for cash generation to gauge the Company's capacity to meet its financial obligations.

Subsidiaries' Net Debt/EBITDA: **2.8x,** on average, based on annualized 2Q26 EBITDA, which more accurately reflects the cash generation from investments made compared with LTM EBITDA.

Notes: (3) Incurrence covenant: applies only to the Bond issuance and does not trigger acceleration; however, certain predetermined requirements must be met; (4) The combined total amount of the transaction excludes SIMPAR's capital contributions to the MOVIDA and VAMOS Capital Increases; (5) Maintenance covenant: applies to all local issuances—any breach of the required threshold would require negotiations with creditors to avoid potential acceleration.

FREE CASH FLOW

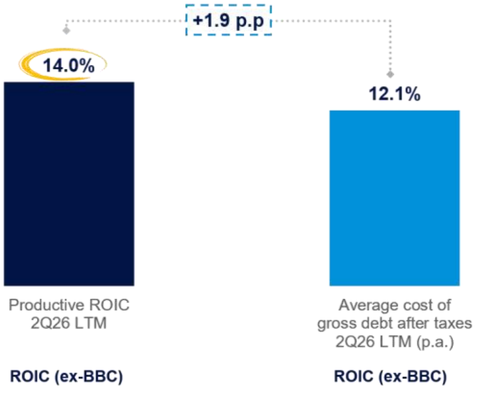
Cash Flow (R$ million)	2Q25	1Q26	2Q26	▲ Y o Y	▲ Q o Q
EBITDA	**2,922.6**	**3,012.2**	**3,351.9**	**14.7%**	**11.3%**
Change in Working Capital	(329.0)	(1,397.9)	545.5	-265.8%	-139.0%
Cost of sale of assets used in lease and services rendered	1,873.0	1,897.8	1,610.1	-14.0%	-15.2%
Renewal Capex	(2,423.1)	(1,582.5)	(2,324.5)	-4.1%	46.9%
Cash Flow from Operations	**2,043.6**	**1,929.5**	**3,183.0**	**55.8%**	**65.0%**
(-) Taxes	(176.8)	(14.6)	(19.7)	-88.9%	35.2%
(-) Other Capex	(35.6)	(40.4)	(53.1)	49.2%	31.4%
Cash Flow Before Expansion	**1,831.2**	**1,874.5**	**3,110.2**	**69.8%**	**65.9%**
(-) Expansion Capex	(1,484.1)	(615.5)	(2,525.1)	70.1%	310.2%
(-) Companies Acquisitions	(110.1)	(104.7)	(205.0)	86.3%	95.7%
Free Cash flow Generated (Consumed) after Growth and before Interest	**237.0**	**1,154.3**	**380.0**	**60.4%**	**-67.1%**

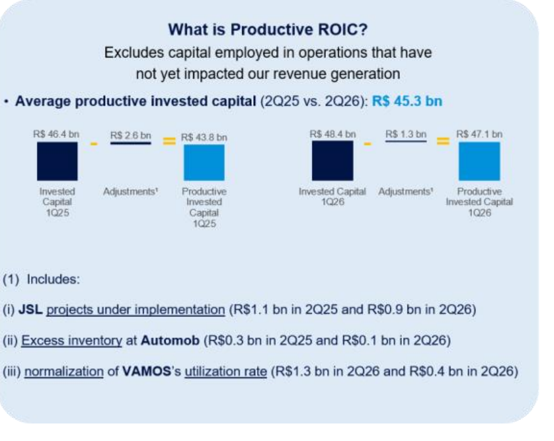
Cash flow before growth totaled R$3.1 billion (+69.8% y/y), reflecting the 14.7% y/y increase in EBITDA and **improved working capital**. Working capital benefited mainly from lower inventories, recoverable taxes and prepaid expenses. Additionally, suppliers also benefited working capital financing, reflecting commercial conditions with automakers.

Free cash flow after growth totaled **R$380.0 million** in 2Q26 (+60.4% y/y), despite a 70.1% increase in expansion CAPEX, driven by growth in **MOVIDA**'s RAC fleet during the period of seasonal demand in the third quarter. **Stronger cash generation** reflects the **SIMPAR Group**'s strategy of **greater capital efficiency and lower investment requirements.**

RETURNS

2Q26 LTM Consolidated ROIC





	Productive	Accounting							
ROIC 2Q26 LTM (R$ million)	**SIMPAR (ex-BBC)**	**SIMPAR (ex-BBC)**	**JSL[3]**	**Movida**	**Vamos**	**Automob[4]**	**CS Infra**	**CS Brasil[5]**	**BBC**
EBIT 2Q26 LTM	8,654.2	8,654.2	1,206.3	3,638.0	2,646.6	372.3	142.7	76.7	-
Effective rate[1]	-26%	-26%	-22%	-10%	-22%	-34%	-20%	-34%	
Taxes	(2,268.4)	(2,268.4)	(265.4)	(356.2)	(578.1)	(126.6)	(28.8)	(26.1)	-
Noplat	6,385.8	6,385.8	940.9	3,281.9	2,068.6	245.7	113.9	50.6	-
Average Net Debt[2]	37,843.6	39,825.8	4,950.5	16,416.2	11,936.7	2,013.7	431.9	1,000.2	-
Average Equity[2]	7,611.2	7,611.2	1,501.0	3,275.2	2,951.3	2,124.6	161.2	-320.3	-
Average Invested Capital[2]	45,454.7	47,437.0	6,451.6	19,691.4	14,888.1	4,138.3	593.1	679.9	-
ROIC 2Q26 LTM	14.0%	13.5%	14.6%	16.7%	13.9%	5.9%	19.2%	7.4%	Financial Institution

PRE-OPERATIONAL

Notes: (1) Based on the effective tax rate for 6M26; (2) Based on the average of the current period and Jun/25; (3) Based on Running Rate ROIC; (4) Adjusted EBIT and a 34% tax rate were used; (5) Pro Forma EBIT and a 34% tax rate were used.

FINANCIAL HIGHLIGHTS – Listed Companies

JSL

For the full Press Release, click here.

JSL

Financial Highlights (R$ million)	2Q25	1Q26	2Q26	▲Y o Y	▲Q o Q	2Q26 LTM
Net Revenue	**2,381.8**	**2,372.7**	**2,498.9**	**+4.9%**	**+5.3%**	**9,810.5**
Net Revenue from Services	2,274.3	2,272.8	2,409.5	+5.9%	+6.0%	9,406.6
Net Revenue from Asset Sales	107.5	99.9	89.4	-16.9%	-10.6%	403.8
Gross Profit	**378.1**	**350.0**	**396.8**	**+5.0%**	**+13.4%**	**1,516.8**
Margin (% NR)	*16.6%*	*15.4%*	*16.5%*	*-0.1 p.p.*	*+1.1 p.p.*	*16.1%*
EBIT Adjusted[1]	**310.2**	**269.2**	**305.4**	**-1.6%**	**+13.5%**	**1,206.3**
Margin (% NR from Services)	*13.6%*	*11.8%*	*12.7%*	*-0.9 p.p.*	*+0.9 p.p.*	*12.8%*
Financial Result	(290.3)	(312.0)	(284.1)	-2.1%	-8.9%	(1,144.7)
Taxes	24.0	91.2	18.3	-23.5%	-79.9%	42.0
Net Income Adjusted[1]	**36.3**	**6.5**	**30.2**	**-16.6%**	**+366.2%**	**102.3**
Margin (% NR)	*1.5%*	*0.3%*	*1.2%*	*-0.3 p.p.*	*+0.9 p.p.*	*1.0%*
EBITDA Adjusted[1]	**491.8**	**471.2**	**493.7**	**+0.4%**	**+4.8%**	**1,995.9**
Margin (% NR from Services)	*21.6%*	*20.7%*	*20.5%*	*-1.1 p.p.*	*-0.2 p.p.*	*21.2%*

Note: (1) Figures adjusted as disclosed by JSL

In 2Q26, **JSL** reported **Net Revenue** of **R$2.5 billion** (+4.9% y/y), **Adjusted EBITDA** of **R$493.7 million** (+0.4% y/y) and **Adjusted Net Income** of **R$30.2 million** (-16.6% y/y). **JSL** delivered another quarter of strong cash generation, resulting from the prioritization of asset leasing to provide services to its customers. **Operating cash flow after growth** reached **R$164 million** in 2Q26 and **R$861 million** over the last twelve months (~56% of market value). Net Capex was -R$22.9 million in 2Q26, contributing to cash generation. As a **result, financial leverage decreased** to **2.7x** Net Debt/EBITDA, down 0.5x y/y. Among segments, **JSL Dedicated Services**, **Own Fleet** and **Aggregates & Third Parties operations** grew **5.2%** and **22.0%** vs. 2Q25. Also noteworthy is the growth of **JSL Digital** and **INTRALOG**, at **60.3% y/y** and **7.5%**, respectively. The company also contracted **R$2.0 billion** in **new contracts**, to be implemented in the coming months. These new contracts demonstrate an organic growth trajectory aligned with 2030 guidance.

MOVIDA

For the full Press Release, click here.

Movida

Financial Highlights (R$ million)	2Q25	1Q26	2Q26	▲Y o Y	▲Q o Q	2Q26 LTM
Net Revenue	**3,679.0**	**3,780.6**	**3,765.8**	**+2.4%**	**-0.4%**	**14,971.3**
Net Revenue from Services	1,892.6	2,205.6	2,295.3	+21.3%	+4.1%	8,608.2
Net Revenue from Sale of Assets	1,786.4	1,575.0	1,470.5	-17.7%	-6.6%	6,363.1
Gross Profit	**1,154.8**	**1,337.1**	**1,436.1**	**+24.4%**	**+7.4%**	**5,235.1**
Gross Profit	*31.4%*	*35.4%*	*38.1%*	*+6.7 p.p.*	*+2.7 p.p.*	*35.0%*
EBIT	**785.4**	**918.1**	**1,015.2**	**+29.3%**	**+10.6%**	**3,638.0**
Margin (% NR from Services)	*41.5%*	*41.6%*	*44.2%*	*+2.7 p.p.*	*+2.6 p.p.*	*42.3%*
Financial Result	(694.1)	(753.8)	(845.6)	+21.8%	+12.2%	(3,158.7)
Taxes	(23.7)	-39.8	-33.9	+42.9%	-14.8%	-46.9
Adjusted Net Income	**67.6**	**124.5**	**135.6**	**+100.7%**	**+8.9%**	**432.5**
Margin (% NR)	*1.8%*	*3.3%*	*3.6%*	*+1.8 p.p.*	*+0.3 p.p.*	*2.9%*
EBITDA	**1,379.1**	**1,568.7**	**1,686.7**	**+22.3%**	**+7.5%**	**6,224.1**
Margin (% NR from Services)	*72.9%*	*71.1%*	*73.5%*	*+0.6 p.p.*	*+2.4 p.p.*	*72.3%*

At **MOVIDA**, **operational efficiency** and the **evolution of customer experience** continue driving profitability and market share gains. The company reported **record Net Revenue** of **R$3.8 billion** (+2.4% y/y) and **record EBITDA** of **R$1.7 billion** (+22.3% y/y) and **Net Income** of **R$135.6 million**, up 100.7% y/y and above 2Q26 guidance. **Smart pricing** enabled the company to **raise average RAC rates** and **GTF monthly gross revenue** by **6.8%** and **11.5% y/y**, respectively, with recurring market share gains. **Average RAC rate** expanded **7% y/y** in 2Q26, reaching R$165, and **yield on new GTF contracts** of **3.7%** in 2Q26, above the portfolio average rate of 3.2%. In **Used Vehicles**, **EBITDA margin** remained **stable** at **1.1%** and sales totaled 19.4 thousand, in line with the company's strategy focused on meeting strong RAC demand. **UDM ROIC** reached **16.7%,** with a spread of 5.7 p.p. above cost of capital, reinforcing value creation. **Net debt/EBITDA** decreased to **2.66x** in 2Q26 (vs. 2.90x in 2T25). For 3Q26, the company issued **Net Income guidance of R$130 million to R$140 million**, indicating continuity of the +100% y/y growth trajectory. Expected Net Income for 9M26 is 26% higher than full-year 2025 Net Income.

VAMOS *For the full Press Release, click here.*

Vamos

Financial Highlights (R$ million)	2Q25	1Q26	2Q26	▲Y o Y	▲Q o Q	2Q26 LTM
Net Revenue	**1,411.7**	**1,620.3**	**1,564.3**	**+10.8%**	**-3.5%**	**6,196.6**
Net Revenue from Services	1,089.9	1,206.5	1,202.2	+10.3%	-0.4%	4,736.6
Net Revenue from Asset Sales	324.3	458.3	365.0	+12.6%	-20.4%	1,542.6
Elimination	(2.5)	(44.5)	(2.9)	+16.0%	-93.5%	(82.5)
Gross Profit	**753.9**	**764.9**	**787.0**	**+4.4%**	**+2.9%**	**3,085.4**
Margin (% NR)	*53.4%*	*47.2%*	*50.3%*	*-3.1 p.p.*	*+3.1 p.p.*	*49.8%*
EBIT Adjusted[1]	**653.9**	**656.0**	**675.7**	**+3.3%**	**+3.0%**	**2,646.6**
Margin (% NR from Services)	*46.3%*	*40.5%*	*43.2%*	*-3.1 p.p.*	*+2.7 p.p.*	*42.7%*
Financial Result	(531.6)	(541.4)	(547.4)	+3.0%	+1.1%	(2,242.6)
Taxes	(29.5)	(27.9)	(27.3)	-7.7%	-2.3%	(88.3)
Net Income Adjusted[1]	**92.8**	**86.6**	**101.1**	**+8.9%**	**+16.7%**	**315.8**
Margin (% NR)	*6.6%*	*5.3%*	*6.5%*	*-0.1 p.p.*	*+1.2 p.p.*	*5.1%*
EBITDA Adjusted[1]	**911.1**	**951.3**	**971.5**	**+6.6%**	**+2.1%**	**3,774.8**
Margin (% NR from Services)	*83.6%*	*78.9%*	*80.8%*	*-2.8 p.p.*	*+1.9 p.p.*	*79.7%*

VAMOS reported 2Q26 results demonstrating **consistency in the expansion of its operational indicators**, confirming the **profitability inflection point achieved in 3Q25**. This quarter, **Net Revenue** reached **R$1.6 billion** (+10.8% y/y), **EBITDA** of **R$971.5 million** (+8.4% y/y[1]) and **Net Income** of **R$101.1 million**, an advance of 100% vs. 3Q25 and +21.8% y/y[1]. **Fleet occupancy rate** maintained its upward trajectory, reaching **89%** (+3 p.p. y/y). Implemented Capex grew +4.7% y/y, while **asset inventory decreased R$205 mm** in the quarter (-9% q/q), resulting from increased **Used Vehicle sales (+30% y/y)** combined with a **-48% y/y contraction in repossession volume**. In **VAMOS Seminovos**, **volume and revenue of assets sold grew 29.5% and 11.4% y/y**, with significant reduction in asset volume used in grain transport. **Contracted Capex of R$1.5 billion** grew +59.6% y/y and the **yield** on these **new contracts** was **3.01%** in the quarter (+0.1 p.p. y/y), reflecting **higher concentration of large clients**. **Financial leverage decreased** to **3.0x** (-0.2x q/q) net debt/EBITDA. Annualized 2Q26 ROIC reached 14.4%, a 4.0 p.p. spread above cost of debt. **VAMOS** reiterated 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.

Note: (1) Comparison vs. adjusted 2Q25 figures

AUTOMOB *For the full Press Release, click here.*

Automob

Financial Highlights (R$ million)	2Q25	1Q26	2Q26	▲Y o Y	▲Q o Q	2Q26 LTM
Net Revenue	**3,087.3**	**3,126.5**	**3,455.1**	**+11.9%**	**+10.5%**	**13,401.8**
Gross Profit	**451.2**	**452.9**	**523.6**	**+16.0%**	**+15.6%**	**1,946.9**
Margin (% Total NR)	*14.6%*	*14.5%*	*15.2%*	*+0.6 p.p.*	*+0.7 p.p.*	*14.5%*
EBIT Adjusted[1]	**66.2**	**95.9**	**89.6**	**+35.3%**	**-6.6%**	**372.4**
Margin (% Total NR)	*2.1%*	*3.1%*	*2.6%*	*+0.5 p.p.*	*-0.5 p.p.*	*2.8%*
Financial Result	(139.5)	(136.5)	(158.2)	+13.4%	+16.0%	(588.4)
Taxes	37.4	-1.8	-15.6	*-141.6%*	*+788.2%*	-2.7
Net Income Adjusted[1]	**(36.8)**	**(47.2)**	**(87.5)**	**+137.8%**	**+85.4%**	**(262.0)**
Margin (% Total NR)	*-1.2%*	*-1.5%*	*-2.5%*	*-1.3 p.p.*	*-1.0 p.p.*	*-2.0%*
EBITDA Adjusted[1]	**110.3**	**143.3**	**137.8**	**+24.9%**	**-3.8%**	**559.2**
Margin (% Total NR)	*3.6%*	*4.6%*	*4.0%*	*+0.4 p.p.*	*-0.6 p.p.*	*4.2%*

Note: (1) Figures adjusted as disclosed by Automob

AUTOMOB presented meaningful progress in consolidating its operational bases and executing its strategic plan, with a focus on customer experience and productivity improvement. In 2Q26, the company reported **Net Revenue** of **R$3.5 billion** (+11.9% y/y), **Adjusted EBITDA** of **R$137.8 million** (+24.9% y/y) and **Adjusted Net Loss** of **R$87.5 million** (vs. -R$36.8 million in 2Q25). **Light Vehicles and Trucks and Buses operations** represent 94% of consolidated revenue and maintained strong operational performance. **Net Revenues in these two segments grew 15.0%** and **13.9%** y/y, respectively, while **combined Net Income reached R$31.9 million**. In **Light Vehicles** (New and Used) and **Trucks and Buses**, sales volumes advanced **14.3% y/y, 11.6% y/y and 17.6% y/y**, accompanied by increased penetration of F&I and aftermarket products. In **Agro and Machinery**, **gross margin** reached **14.4%** (+5.2 p.p. y/y), while paid **inventory was reduced** by **R$174 million y/y**. **Total paid inventory decreased** by **R$374 million** (-31% y/y). **Net Capex** totaled **R$17.3 million** (-76.7% y/y), resulting from the completion of the store renewal cycle. Additionally, 4 of 5 operational indicators in 2Q26 improved and are closer to 2027 guidance. **Financial leverage decreased to 3.6x** Net Debt/EBITDA UDM (-0.2x y/y).

FINANCIAL HIGHLIGHTS – Unlisted Companies

CS BRASIL

CSBRASIL

CS Brasil Financial Highlights (R$ million)	2Q25	1Q26	2Q26	▲Y o Y	▲Q o Q	2Q26 LTM
Net Revenue	**183.9**	**138.3**	**230.7**	**+25.5%**	**+66.8%**	**729.6**
Net Revenue from Services	129.9	127.8	128.0	-1.4%	+0.2%	524.3
GTF with driver	93.7	90.7	91.0	-2.9%	+0.3%	373.3
GTF - Light Vehicles	13.8	15.8	12.8	-7.3%	-18.6%	60.6
GTF - Heavy Vehicles	3.5	1.8	1.4	-60.7%	-23.1%	9.3
Municipal Passenger Transportation and Others	18.8	19.5	22.8	+21.2%	+17.0%	81.1
Net Rev. from Sale of Assets	53.9	10.6	102.7	+90.4%	+870.9%	205.3
Total Costs	**(144.6)**	**(110.4)**	**(192.8)**	**+33.4%**	**+74.5%**	**(582.1)**
Cost of Services	(103.8)	(99.7)	(104.5)	+0.7%	+4.8%	(406.6)
Cost of Asset Sales	(40.8)	(10.7)	(88.3)	+116.4%	+724.8%	(175.6)
Gross Profit	**39.3**	**27.9**	**38.0**	**-3.4%**	**+36.2%**	**147.5**
Operational Expenses	2.0	64.7	106.8	+5273.3%	+65.0%	302.4
Equity Equivalence	(12.5)	(6.4)	(6.9)	-45.0%	+7.4%	(18.9)
EBIT	**15.7**	**76.3**	**124.6**	**+694.4%**	**+63.3%**	**431.0**
Margin (% NR from Services)	*12.1%*	*59.7%*	*97.3%*	*+85.2 p.p.*	*+37.6 p.p.*	*82.2%*
Financial Result	(93.4)	(90.6)	(92.1)	-1.4%	+1.6%	(384.5)
Taxes	19.7	2.4	(14.5)	-173.7%	-703.2%	(25.1)
Net Income	**(58.0)**	**(11.9)**	**18.0**	**-131.1%**	**-251.6%**	**21.4**
Margin (% Total NR)	*-31.6%*	*-8.6%*	*7.8%*	*+39.4 p.p.*	*+16.4 p.p.*	*2.9%*
EBITDA	**28.7**	**86.5**	**134.5**	**+367.7%**	**+55.5%**	**472.0**
Margin (% NR from Services)	*22.1%*	*67.7%*	*105.0%*	*+82.9 p.p.*	*+37.3 p.p.*	*90.0%*
Adjusted EBIT	**28.2**	**15.9**	**16.0**	**-43.1%**	**+0.6%**	**88.8**
Margin (% NR from Services)	*21.7%*	*12.5%*	*12.5%*	*-9.2 p.p.*	*-*	*16.9%*
Adjusted Net Income	**(18.2)**	**(20.6)**	**(22.0)**	**+20.5%**	**+6.8%**	**(85.3)**
Margin (% Total NR)	*-9.9%*	*-14.9%*	*-9.5%*	*+0.4 p.p.*	*+5.4 p.p.*	*-11.7%*
Adjusted EBITDA	**41.3**	**26.1**	**25.9**	**-37.1%**	**-0.8%**	**133.1**
Margin (% NR from Services)	*31.8%*	*20.5%*	*20.3%*	*-11.5 p.p.*	*-0.2 p.p.*	*25.4%*

- Net Revenues from Services **R$128.0 million** in **2Q26** (-1.4% y/y and +0.2% q/q), reflecting the addition of a new contract in the Passenger Transportation and Other segment in 2Q26 (+R$4.0 million), which was offset by contract expirations in the other segments;
- Net Revenue from Asset Sales **Asset sales totaled R$102.7 million in 2Q26** (vs. R$53.9 million in 2Q25 and R$10.6 million in 1Q26), driven by the transaction with MOVIDA, which acquired rental contracts (Material Fact). Excluding this effect, asset sales would have totaled R$22.2 million in 2Q26 (-58.9% y/y and +109.5% q/q), reflecting: (i) lower inventory availability y/y (-56% y/y), following the strong sales pace in previous periods; and (ii) a 44% increase q/q in units sold, with a higher mix of heavy vehicles.
- **Adjusted EBITDA**[1] was **R$25.9 million** in **2Q26** (vs. R$41.3 million in 2Q25 and R$26.1 million in 1Q26), with an **Adjusted EBITDA margin** of 20.3% (vs. 31.8% in 2Q25 and 20.5% in 1Q26). On a y/y basis, the main factor was a lower margin on asset sales due to the mix of vehicles sold during the period.
- **Adjusted Net Loss**[2] was **R$22.0 million** in **2Q26** (vs. -R$18.2 million in 2Q25 and -R$20.6 million in 1Q26), reflecting the operating performance described above, partially offset on a y/y basis by a 7.6% reduction in average net debt.

Notes: (1) Excludes the non-operating effects of 2Q26: (i) sale of customer rental contracts totaling R$29.5 million; (ii) positive impact from the sale of Ciclus Amazônia totaling R$81.2 million; (iii) equity method results of -R$6.9 million; and (iv) reversal of administrative expenses totaling R$4.7 million. (2) Excludes the non-operating effects of 2Q26, net of income tax: (i) sale of customer rental contracts totaling R$19.5 million; (ii) positive impact from the sale of Ciclus Amazônia totaling R$53.6 million; (iii) equity method results of -R$6.9 million; (iv) reversal of administrative expenses totaling R$3.1 million; and (v) R$29.3 million in interest related to the transaction involving the sale of shares of SIMPAR subsidiaries through a synthetic forward agreement, as disclosed in the Notice to the Market dated December 22, 2023.


CS INFRA

CSInfra

Disclaimer: The table below includes the following operations: CS Rodovias (CS Grãos do Piauí, CS Rota da Integração and CS Mercosul), CS Mobilidade (CS Mobi Cuiabá, CS Mobi Leste SP and BRT Sorocaba) and CS Ambiental (CS Centro-Oeste). CS Portos Amapá and CS InfraSocial are in the pre-operational phase and are therefore not included in the results. CS Porto Aratu was reclassified as discontinued operations in 2Q26 and excluded from all periods.

CS Infra Consolidated - Proforma

Financial Highlights (R$ million)	2Q25	1Q26	2Q26	▲Y o Y	▲Q o Q	2Q26 LTM
Net Revenue from Services	**26.9**	**72.4**	**86.7**	**+222.6%**	**+19.9%**	**264.3**
CS Rodovias (Highways)	25.2	50.7	64.0	+154.4%	+26.2%	187.8
CS Mobilidade (Mobility)	1.7	21.6	22.6	+1243.4%	+4.6%	76.4
CS Ambiental (Landfield)	0.0	0.0	0.1	-	-	0.1
CS Portos (Ports)	0.0	0.0	0.0	-	-	0.0
Cost of Services	(11.3)	(27.1)	(25.4)	+124.6%	-6.2%	(81.5)
Gross Profit	**15.6**	**45.2**	**61.3**	**+294.1%**	**+35.5%**	**182.8**
Operational Expenses	(9.8)	(11.5)	(16.7)	+70.6%	+45.2%	(40.1)
EBIT	**5.7**	**33.7**	**44.5**	**-**	**+32.1%**	**142.7**
Margin (% NR from Services)	*21.4%*	*46.6%*	*51.4%*	*+30.0 p.p.*	*+4.8 p.p.*	*54.0%*
Financial Result	(9.4)	(10.1)	(17.0)	+81.1%	+67.7%	(46.3)
Taxes	1.5	(4.3)	(5.1)	-	+17.4%	(19.5)
Net Income (Loss)	**(2.1)**	**19.2**	**22.4**	**-**	**+16.7%**	**76.9**
Margin (% Total NR)	*-7.9%*	*26.6%*	*25.9%*	*+33.8 p.p.*	*-0.7 p.p.*	*29.1%*
EBITDA	**7.6**	**35.2**	**47.8**	**-**	**+35.8%**	**151.0**
Margin (% NR from Services)	*28.2%*	*48.7%*	*55.2%*	*+27.0 p.p.*	*+6.5 p.p.*	*57.1%*

Strong revenue and EBITDA growth as portfolio concessions begin to mature.

- **CS Porto Aratu Monetization:** CS Porto Aratu was reclassified as a discontinued operation in 2Q26 following the announcement of its monetization (Material Fact). Accordingly, the table above excludes this concession to allow for comparability across periods.
- **Net Revenue from Services** totaled **R$86.7 million** in **2Q26** (+222.6% y/y and +19.9% q/q), mainly driven by:
  - **CS Rodovias: CS Grãos do Piauí r**ecorded +58.4% y/y and +104.8% q/q growth in vehicle traffic, reflecting the opening of two new toll plazas in May 2026 and the seasonal acceleration of the crop cycle. At **CS Mercosul**, CUF service volumes increased 15% and heavy vehicle traffic increased 14% q/q. Heavy vehicles generate higher average, while light vehicle traffic declined 20% q/q;
  - **CS Mobilidade:** The positive performance mainly reflects **CS Mobi Leste SP**, which began contributing fully to results as of 4Q25.
- **EBITDA** totaled **R$47.8 million** in **2Q26** (vs. R$7.6 million in 2Q25 and R$35.2 million in 1Q26), mainly reflecting improved operating performance at CS Toll Roads and the CS Mobi Leste SP operation. **EBITDA Margin** reached **55.2%** in **2Q26** (+27.0 p.p. y/y and +6.5 p.p. q/q), driven mainly by improved profitability at **CS Rodovias**. The expansion occurred through **CS Grãos do Piauí**, which has operated six toll plazas since May 2026 (vs. four plazas in 1Q26).
- **Net Income** totaled **R$22.4 million** in **2Q26** (vs. -R$2.1 million in 2Q25 and +16.7% q/q), reflecting the gradual ramp-up of existing assets. **Net margin** was **25.9**% in **2Q26** (+33.8 p.p. y/y and -0.7 p.p. q/q), reflecting improved operating performance, partially offset sequentially by a 14% increase in average net debt required to fund the development of the concessions.


CS Rodovias


CS Rodovias


CS Mobilidade


CS Mobilidade

CS RODOVIAS

CS Rodovias

CS Infra - Highways

Highlights - Highways (R$ million)	2Q25	1Q26	2Q26	▲Y o Y	▲Q o Q	2Q26 LTM
Net Revenue from Services[1]	**25.2**	**50.7**	**64.0**	**+154.4%**	**+26.2%**	**187.8**
Grãos do Piauí	25.2	36.8	49.2	+95.4%	+33.7%	155.5
Rota da Integração	-	-	-	-	-	-
Mercosul	-	13.9	14.9	-	+6.5%	32.3
EBITDA	**12.5**	**27.3**	**42.9**	**+242.2%**	**+57.4%**	**120.8**
Margin (% NR from Services)	*49.8%*	*53.7%*	*67.0%*	*+17.2 p.p.*	*+13.3 p.p.*	*64.3%*
EBIT[2]	**10.7**	**25.8**	**39.7**	**+271.0%**	**+53.7%**	**112.8**
Margin (% NR from Services)	*42.5%*	*50.9%*	*62.0%*	*+19.5 p.p.*	*+11.1 p.p.*	*60.1%*
Traffic CS Grãos - “Equivalent Vehicles” (thousands)	648	502	1,027	+58.4%	+104.8%	2,835
Traffic CS Mercosul - Vehicles (thousands)	0	129	112	-	-13.1%	274
CUF[1] Service Volume (thousands)	0	133	153	-	+15.4%	314

Notes: (1) Unified Border Center (CUF), which provides customs services for the import and export of various types of cargo.

- **Net Revenue from Services** totaled **R$64.0 million** in **2Q26** (+154.4% y/y and +26.2% q/q), driven mainly by the performance of **CS Grãos do Piauí** (+95.4% y/y and +33.7% q/q). Growth reflected both higher vehicle traffic (+58.4% y/y and +104.8% q/q), benefiting from the seasonal acceleration of the crop cycle, and higher revenue following the opening of two new toll plazas in 2Q26, bringing the total to 6 of the 10 toll plazas planned for the concession. In addition, the performance reflects growth at CS Mercosul (+6.5% q/q), supported by a 15% increase in CUF service volumes and a 14% increase in heavy vehicle traffic, which generates higher average revenue. These gains were partially offset by a 20% decline in light vehicle traffic, resulting in a 13% decrease in total traffic volume.
- **EBITDA** totaled **R$42.9 million** in **2Q26** (vs. R$12.5 million in 2Q25 and R$27.3 million in 1Q26), reflecting the improved operating performance described above.

CS MOBILIDADE

CSMobilidade

CS Infra - Mobility

Highlights - CS Mobi Cuiabá (R$ million)	2Q25	1Q26	2Q26	▲Y o Y	▲Q o Q	2Q26 LTM
Net Revenue from Services	**1.7**	**21.6**	**22.6**	**+1243.4%**	**+4.6%**	**76.4**
Mobi Cuiabá	1.7	4.8	4.4	+164.0%	-6.6%	20.4
Mobi Leste SP	-	16.9	18.2	-	+7.8%	56.0
EBITDA	**(0.1)**	**9.3**	**6.0**	**-**	**-34.9%**	**39.8**
Margin (% NR from Services)	*-4.2%*	*42.8%*	*26.6%*	*+30.8 p.p.*	*-16.2 p.p.*	*52.0%*
EBIT	**(0.1)**	**9.1**	**6.0**	**-**	**-34.1%**	**39.5**
Margin (% NR from Services)	*-6.0%*	*42.2%*	*26.6%*	*+32.6 p.p.*	*-15.6 p.p.*	*51.7%*

Note: (1) Includes the BRT Sorocaba operation through the equity method.

- **Net Revenue from Services** totaled **R$22.6 million** in **2Q26** (vs. R$1.7 million in 2Q25 and R$21.6 million in 1Q26). The positive performance in both comparisons mainly reflects the full contribution from **CS Mobi Leste SP** beginning in 4Q25.
- **EBITDA** totaled **R$6.0 million** in **2Q26** (vs. -R$0.1 million in 2Q25 and R$9.3 million in 1Q26). On a y/y basis, the performance reflects improved operations at CS Mobi Cuiabá and the start of operations at CS Mobi Leste SP in 4Q25. On a q/q basis, equity method results from BRT Sorocaba decreased from R$3.5 million in 1Q26 to R$0.1 million in 2Q26, reflecting the reversal of a tariff adjustment previously recognized between Oct/25 and May/26. Excluding equity method results, EBITDA remained stable (R$5.9 million in 2Q26 vs. R$5.7 million in 1Q26).
- At **CS Mobi Cuiabá**, construction of the municipal market remains underway and is expected to be completed in 3Q26. Meanwhile, on-street parking operations remain fully functional.


CS Rodovias


CS Rodovias


CS Mobilidade


CS Mobilidade

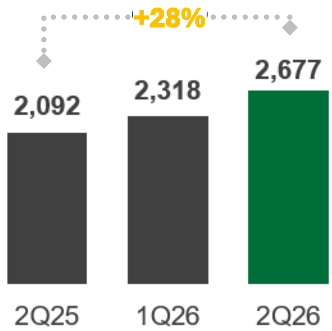
BBC Digital

BBC Consolidated

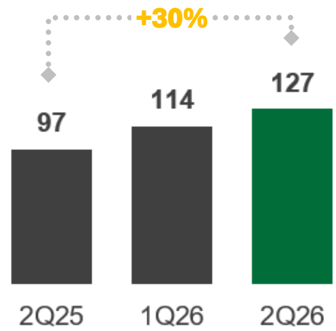
Financial Highlights (R$ million)	2Q25	1Q26	2Q26	▲Y o Y	▲Q o Q	2Q26 LTM
Net Revenue	**2.0**	**1.5**	**1.5**	**-23.4%**	**+3.3%**	**6.4**
Total Costs	(1.2)	(1.3)	(1.3)	*+4.0%*	*+2.1%*	(5.1)
Gross Profit	**0.8**	**0.2**	**0.2**	**-68.5%**	**+10.7%**	**1.3**
Operational Expenses	(23.1)	(44.7)	(60.4)	*+161.9%*	*+35.1%*	(182.0)
Financial Result	25.6	45.6	58.7	*+129.5%*	*+28.8%*	190.3
EBT	**3.3**	**1.1**	**-1.5**	**-**	**-**	**9.6**
Taxes	-1.4	1.3	(1.0)	*-24.5%*	-	(4.5)
Net Income	**1.9**	**2.3**	**-2.5**	**-**	**-**	**5.1**
Margin[1]	*1.9%*	*2.0%*	*-2.0%*	*-4 p.p.*	*-4 p.p.*	*1.1%*
Portfolio Balance	**2,092.2**	**2,318.3**	**2,677.1**	**+28.0%**	**+15.5%**	**2,677.1**
Delinquency over 90 days	**4.38%**	**5.28%**	**5.26%**	*+1 p.p.*	*-*	**5.26%**
Income from Financial Intermediation	97.3	113.9	126.5	+30.0%	+11.1%	455.0
Market Funding Expenses	(63.6)	(72.4)	(78.3)	+23.0%	+8.2%	(290.7)
Others	6.4	6.9	6.4	-0.4%	-7.2%	25.8
Result of Financial Intermediation	**40.1**	**48.4**	**54.7**	**+36.2%**	**+12.9%**	**190.1**

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

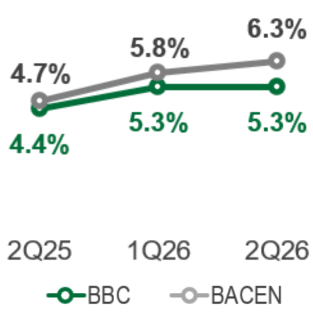
Loan Portfolio Balance



Financial Intermediation Income
(R$ million)



Over-90-day Delinquency Rate



- New loans: **R$702.1 million** in **2Q26** (+45% y/y and +47% q/q);
- 2Q26 Loan Portfolio: **R$2.7 billion** (+28% y/y);
- 2Q26 90+ Day Delinquency Rate: **5.3%**, 1.0 p.p. below the market average, demonstrating the high quality of the credit portfolio;
- 2Q26 Basel Ratio: **11.3%**
- Operating Efficiency Ratio[2]: **20.2%** in **2Q26** (vs. 15.6% in 2Q25 and 19.0% in 1Q26);
- 2Q26 Net Loss: **R$2.5 million** (vs. R$1.9 million in 2Q25), impacted by strong growth in the loan portfolio, which results in the immediate recognition of provisions for expected credit losses, in accordance with accounting standards.

Notes: (2) Operating efficiency ratio = Operating Expenses / Financial Intermediation Revenue. Operating Expenses consist of administrative and selling expenses




ESG

ENVIRONMENTAL

We continuously monitor our environmental impacts, ensuring full transparency in the measurement of GHG emissions. Our 2025 inventory, covering Scopes 1, 2 and 3, was verified by an independent third party, earning us, for the sixth consecutive year, the Gold Seal under the Brazilian GHG Protocol Program, the highest recognition granted to organizations that publish comprehensive inventories with high standards of quality and transparency.

The Company achieved the interim target established under its Sustainability-Linked Bond (SLB), the first of its kind in the sector globally. Based on targets established using the 2019 emissions inventory, the 2021 Framework sets a maximum emissions intensity of 124.04 tCO_2e per million reais of revenue. In 2025, the Company recorded an emissions intensity significantly below the established target.

SOCIAL

In the second quarter of 2026, reinforcing its commitment to **promoting Human Rights** and **protecting Children and Adolescents**, SIMPAR conducted an awareness campaign to combat sexual violence against children and adolescents, in line with its role as a signatory to the **Corporate Pact to End Sexual Violence against Children and Adolescents** since 2021. Held from May 14 to 27, 2026, the initiative included the participation of **Movida**, **CS Brasil** and **Automob** at the administrative headquarters in Mogi das Cruzes, reaching approximately **3,000 employees**. The initiative aimed to raise awareness of the issue, engage employees in preventing and addressing this violation of rights, and strengthen a culture of social responsibility throughout the SIMPAR ecosystem.

GOVERNANCE

Reinforcing its commitment to corporate governance best practices, the Company approved the election of **two new members** to the **Board of Directors** during the quarter. With the appointment of an independent director, **43% of the Board** now comprises **independent members**, strengthening the diversity of experience, the quality of the decision-making process and strategic oversight. The renewal of the Board's composition reflects the Company's continued pursuit of stronger governance, aligned with shareholders' interests and market best practices, contributing to long-term sustainable value creation.

EXHIBITS

CONSOLIDATED INCOME STATEMENT

SIMPAR - Consolidated

Income Statement (R$ million)	2Q25	1Q26	2Q26	▲ Y o Y	▲ Q o Q	2Q26 LTM
Gross Revenue	**11,313.8**	**11,988.0**	**12,389.5**	**9.5%**	**3.3%**	**48,788.7**
(-) Deductions from Revenue	(973.0)	(1,063.7)	(1,140.8)	17.2%	7.2%	(4,395.3)
(=) Net Revenue	**10,340.8**	**10,924.3**	**11,248.7**	**8.8%**	**3.0%**	**44,393.4**
Net Revenue from Services	8,295.9	8,877.8	9,488.0	14.4%	6.9%	36,365.6
Net Revenue from Construction	15.2	50.0	89.1	-	78.2%	239.8
Net Revenue of Asset Sales	2,029.7	1,996.5	1,671.5	-17.6%	-16.3%	7,788.0
(-) Total Costs	**(7,564.0)**	**(7,976.9)**	**(8,067.3)**	**6.7%**	**1.1%**	**(32,424.3)**
(=) Gross Profit	**2,776.8**	**2,947.4**	**3,181.3**	**14.6%**	**7.9%**	**11,969.1**
Gross Margin	***26.9%***	***27.0%***	***28.3%***	***+1.4 p.p.***	***+1.3 p.p.***	***27.0%***
(-) Operating expenses	**(973.1)**	**(1,175.1)**	**(1,083.0)**	**11.3%**	**-7.8%**	**(3,495.5)**
Administrative and Sales Expenses	(925.9)	(1,000.4)	(1,045.0)	12.9%	4.5%	(4,012.0)
Tax Expenses	(16.8)	(22.1)	(25.3)	50.6%	14.5%	(93.4)
Other Operating Revenues (Expenses)	(30.3)	(152.6)	(12.7)	-58.1%	-91.7%	609.8
EBIT	**1,803.7**	**1,772.3**	**2,098.3**	**16.3%**	**18.4%**	**8,473.5**
Margin (% NR from Services)	***21.7%***	***20.0%***	***22.1%***	***+0.4 p.p.***	***+2.1 p.p.***	***23.3%***
(+-) Financial Results	**(1,928.5)**	**(1,984.2)**	**(2,265.4)**	**17.5%**	**14.2%**	**(8,420.3)**
Derivative Mark-to-Market[1]	-	-	(231.8)	-	-	(231.8)
Net Financial Result (ex-Derivative MTM)	(1,928.5)	(1,984.2)	(2,033.6)	5.4%	2.5%	(8,188.5)
(=) Income before tax	**(124.8)**	**(211.9)**	**(167.0)**	**33.8%**	**-21.2%**	**53.2**
Provision for income tax and social contribution	76.2	58.8	40.5	-46.9%	-31.1%	(56.2)
Net Income (Loss) from Continuing Operations	**(48.5)**	**(153.1)**	**(126.5)**	**160.8%**	**-17.4%**	**(3.0)**
Margin	***-0.5%***	***-1.4%***	***-1.1%***	***-0.6 p.p.***	***+0.3 p.p.***	***0.0%***
Net income (Loss) from discontinued operations	5.6	(21.2)	(24.6)	-	16.0%	(78.1)
(=) Net income	**(42.9)**	**(174.3)**	**(151.1)**	**-**	**-13.3%**	**(81.1)**
Margin	***-0.4%***	***-1.6%***	***-1.3%***	***-0.9 p.p.***	***+0.3 p.p.***	***-0.2%***
EBITDA	**2,922.6**	**3,012.2**	**3,351.9**	**14.7%**	**11.3%**	**13,337.1**
Margin (% NR from Services)	***35.2%***	***33.9%***	***35.3%***	***+0.1 p.p.***	***+1.4 p.p.***	***36.7%***
EBITDA-A	**4,795.6**	**4,910.0**	**4,962.0**	**3.5%**	**1.1%**	**20,762.9**
Margin (% NR from Services)	***46.4%***	***44.9%***	***44.1%***	***-2.3 p.p.***	***-0.8 p.p.***	***46.8%***

Notes: (1) Refers to a derivative transaction with financial settlement only and no cash impact until maturity on September 6, 2027, entered into in connection with the Capital Increase, as disclosed in the Material Fact dated March 9, 2026.

EXHIBITS

RECONCILIATION OF EBITDA, EBIT, AND NET INCOME

SIMPAR - Consolidated

EBITDA and EBITDA-Added Reconciliation (R$ million)	2Q25	1Q26	2Q26	▲YoY	▲QoQ	2Q26 LTM
Net Income	**(42.9)**	**(174.3)**	**(151.1)**	**-**	**-**	**-81.1**
Net income (Loss) from discontinued operations	(5.6)	21.2	24.6	-	+15.9%	78.1
Financial Result	1,928.5	1,984.2	2,265.4	+17.5%	+14.2%	8,420.3
Income tax and Social contribution	-76.2	(58.8)	(40.5)	-	-	56.2
Depreciation and Amortization	973.3	1,064.8	1,075.4	+10.5%	+1.0%	4,200.0
Amortization (IFRS 16)	145.6	175.1	178.2	+22.4%	+1.7%	663.5
EBITDA	**2,922.6**	**3,012.2**	**3,351.9**	**+14.7%**	**+11.3%**	**13,337.1**
Cost from Asset Sales	1,873.0	1,897.8	1,610.1	-14.0%	-15.2%	7,425.9
EBITDA-Added	**4,795.6**	**4,910.0**	**4,962.0**	**+3.5%**	**+1.1%**	**20,762.9**

SIMPAR - Consolidated

EBITDA Reconciliation (R$ million)	2Q25	1Q26	2Q26	▲YoY	▲QoQ	2Q26 LTM
EBITDA	**2,922.6**	**3,012.2**	**3,351.9**	**+14.7%**	**+11.3%**	**13,337.1**
JSL - Additional value from acquisitions	3.7	6.8	7.4	-	-	28.4
JSL - Sistema S	-	167.3	-	-	-	167.3
Vamos - Non-recurring reversal provision	(14.8)	-	-	-	-	-
Automob - Administrative expenses	-	6.6	1.6	-	-	12.3
Automob - Adjustment of accounting provisions	-	-	-	-	-	3.9
Automob - Impairment: Taxes and judicial deposits	-	-	-	-	-	23.9
Automob - Impairment: Inventory	(5.6)	-	-	-	-	71.1
Automob - Impairment: Accounts receivable	-	-	-	-	-	10.5
Ciclus Rio - Positive impact from the sale of Ciclus Rio	-	-	-	-	-	(927.5)
Adjusted EBITDA	**2,905.9**	**3,193.0**	**3,360.9**	**+15.7%**	**+5.3%**	**12,726.9**

SIMPAR - Consolidated

EBIT Reconciliation (R$ million)	2Q25	1Q26	2Q26	▲YoY	▲QoQ	2Q26 LTM
EBIT	**1,803.7**	**1,772.3**	**2,098.3**	**+16.3%**	**+18.4%**	**8,473.5**
JSL - PPA amortization	18.8	19.1	20.1	-	-	81.5
JSL - Additional value from acquisitions	3.7	6.8	7.4	-	-	28.4
JSL - Sistema S	-	167.3	-	-	-	167.3
Vamos - Non-recurring reversal provision	(14.8)	-	-	-	-	-
Automob - PPA amortization	8.3	7.8	9.2	-	-	33.3
Automob - Administrative expenses	-	6.6	1.6	-	-	12.3
Automob - Adjustment of accounting provisions	-	-	-	-	-	3.9
Automob - Impairment: Taxes and judicial deposits	-	-	-	-	-	23.9
Automob - Impairment: Inventory	(5.6)	-	-	-	-	71.1
Automob - Impairment: Accounts receivable	-	-	-	-	-	10.5
Ciclus Rio - Positive impact from the sale of Ciclus Rio	-	-	-	-	-	(927.5)
Adjusted EBIT	**1,814.1**	**1,980.0**	**2,136.7**	**+17.8%**	**+7.9%**	**7,978.2**

SIMPAR - Consolidated

Net Income Reconciliation (R$ million)	2Q25	1Q26	2Q26	▲YoY	▲QoQ	2Q26 LTM
Accounting Net Income	**(42.9)**	**(174.3)**	**-151.1**	**-**	**-**	**-81.1**
JSL - PPA amortization	12.4	12.6	13.3	-	-	53.8
JSL - Additional value from acquisitions	2.4	4.5	4.9	-	-	18.8
JSL - Sistema S	-	134.2	-	-	-	134.2
Vamos - Non-recurring reversal provision	(9.8)	-	-	-	-	-
Automob - PPA amortization	5.5	5.2	6.1	-	-	22.0
Automob - Administrative expenses	-	4.3	1.5	-	-	8.5
Automob - Adjustment of accounting provisions	-	-	-	-	-	2.6
Automob - Impairment: Taxes and judicial deposits	-	-	-	-	-	13.6
Automob - Impairment: Inventory	(3.7)	-	-	-	-	71.1
Automob - Impairment: Accounts receivable	-	-	-	-	-	10.5
Automob - Financial Result	-	-	-	-	-	(16.5)
Ciclus Rio - Positive impact from the sale of Ciclus Rio	-	-	-	-	-	(612.2)
SIMPAR Holding — Derivative Mark-to-Market	-	-	153.0	-	-	153.0
Adjusted Net Income	**(36.1)**	**(13.4)**	**27.6**	**-**	**-**	**(221.7)**

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)	2Q25	1Q26	2Q26
Current Assets			
Cash and cash equivalents	2,214.6	3,477.9	3,441.6
Securities	10,123.0	11,703.6	10,442.7
Derivative financial instruments	157.8	116.7	84.3
Accounts receivables	7,493.7	7,759.6	8,715.7
Inventory	3,009.4	2,524.4	2,670.2
Recoverable taxes	606.9	585.2	446.3
Income tax and social contribution	1,227.8	1,100.7	1,189.6
Dividends	0.4	3.3	0.6
Assets availablle for sales (fleet renewal)	2,405.4	1,542.3	1,575.5
Other credits	1,338.4	1,529.7	1,177.9
Current Assets - Total	**28,577.5**	**30,343.7**	**29,744.5**
Non-current assets held for sale	**-**	**-**	**1,736.4**
Noncurrent Assets			
Securities	201.0	2,823.7	4,259.1
Derivative financial instruments	562.4	493.4	386.4
Accounts receivables	299.0	500.8	651.7
Recoverable taxes	532.0	630.6	728.3
Income tax and Social Contribution	104.6	293.6	245.1
Deposit in court	139.0	148.2	146.7
Income tax and Social Contribution Deferred	1,880.3	1,625.8	1,782.3
Related parties	0.9	0.9	0.9
Indemnity Asset	464.8	349.5	325.9
Other credits	296.9	421.1	290.8
Long-term Assets - Total	**4,480.8**	**7,287.6**	**8,817.3**
Investments	42.1	46.9	47.2
Property, plant and equipment	45,294.2	46,426.0	48,115.3
Intangible	3,019.6	3,074.3	3,134.0
Total	**48,356.0**	**49,547.3**	**51,296.5**
Noncurrent Assets - Total	**52,836.8**	**56,834.9**	**60,113.8**
Total Asset	**81,414.2**	**87,178.6**	**91,594.8**

Liabilities (R$ million)	2Q25	1Q26	2Q26
Current liabilities			
Suppliers	6,101.8	6,262.1	7,159.4
Floor plan vehicles	876.9	1,380.5	1,441.2
Confirming payable (Automakers) (ICVM 01/2016)	28.1	0.8	11.0
Loans, financing and debentures	6,914.4	7,926.0	7,476.2
Leasing payable	123.5	74.8	69.2
Lease for right use	160.2	327.7	199.1
Assignment of receivables	1,848.2	1,801.7	1,284.2
Derivative financial instruments	1,053.1	1,206.8	1,193.5
Labor obligations	861.6	1,127.9	1,191.8
Deferred Income tax and Social contribution	37.1	79.2	99.3
Taxes payable	491.4	510.7	559.7
Dividends and interest on equity payable	9.6	319.9	244.3
Forward acquisition of common shares of subsidiaries	123.2	1,235.2	1,279.6
Acquisition of companies payable	226.9	385.1	221.4
Other accounts payabl	433.2	487.9	321.5
Current liabilities - total	**19,289.0**	**23,126.4**	**22,751.5**
Liabilities associated with non-current assets held for sale	**-**	**-**	**1,749.3**
Noncurrent liabilities			
Loans, financing and debentures	47,566.2	48,986.6	48,550.4
Leasing payable	69.7	44.6	41.1
Lease for right use	1,663.2	1,415.9	1,671.7
Assignment of receivables	840.8	1,226.5	966.2
Derivative financial instruments	1,329.4	1,847.6	2,528.0
Taxes payable	14.7	12.7	12.9
Provision for litigation and administrative demands	625.3	505.6	493.0
Deferred Income tax and Social contribution	1,660.6	1,984.0	2,004.4
Acquisition of companies payable	1,100.2	847.0	836.9
Forward acquisition of common shares of subsidiaries	1,079.6	-	-
Other accounts payabl	180.9	164.8	163.5
Noncurrent liabilities - total	**56,130.8**	**57,035.4**	**57,268.1**
Shareholders' equity			
Capital stock	1,023.0	1,023.0	1,331.3
Capital Reserve	1,991.2	1,961.4	3,704.7
Treasury shares	(182.0)	-	-
Reserves of earnings	22.6	58.5	(257.2)
Other comprehensive income	(525.1)	170.2	200.7
Other equity adjustments from subsidiaries	132.3	132.3	132.8
Minority interest	2,968.9	2,877.6	3,938.4
Asset Valuation	563.5	793.7	775.3
Shareholders' equity - Total	**5,994.4**	**7,016.8**	**9,826.0**
Total liabilities and shareholders' equity	**81,414.3**	**87,178.6**	**91,594.8**

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)	2Q26
(+) Gross Debt	56,147.9
(-) Cash and equivalents and securities, marketable securities and financial investments	18,143.4
(+) Derivative financial instruments	3,250.9
(+) Effect of Hedge MTM	(189.0)
(+) Allocation of fair value variation of hedge instruments – inactive contracts	457.9
(-) BBC Holding and BBC Pagamentos Net Debt - "unrestricted subsidiaries"	2,350.7
(=) NET DEBT for Covenant of Bonds	**39,173.5**

EBITDA reconciliation for Covenant of Bonds (R$ mn)	2Q26 LTM
Accounting Net Income	**(81.1)**
(+) Net income (Loss) from discontinued operations	78.1
(+) Financial Result	8,420.3
(+) Income tax and Social contribution	56.2
(+) Depreciation / Amortization	4,200.0
(+) Amortization (IFRS 16)	663.5
(=) EBITDA	**13,337.1**
(+) EBITDA LTM of Acquired Companies	-
(+) Equity income result	12.9
(-) BBC Holding and BBC Pagamentos EBITDA LTM - "unrestricted subsidiaries"	(172.7)
(+) Impairment	63.0
(+) Cost of damaged and loss-making vehicles written off, net of the amount recovered by sale	271.5
(=) EBITDA for Bond Covenant Purposes	**13,857.2**

As companies in the financial sector, **SIMPAR**'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, **SIMPAR**'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)	2Q26
(+) Gross Debt	56,147.9
(-) Cash and equivalents and securities, marketable securities and financial investments	18,143.4
(+) Derivative financial instruments	3,250.9
(+) Allocation of fair value variation of hedge instruments – inactive contracts	457.9
(+) Hedging MTM effect	(189.0)
(=) NET DEBT for Covenant of local Debts	**41,524.2**

EBITDA reconciliation for Covenant of local Debts (R$ mn)	2Q26 LTM
(=) EBITDA	**13,337.1**
(+) Cost of selling assets	7,425.9
(=) EBITDA Added	**20,762.9**
(+) EBITDA LTM of Acquired Companies	-
(+) Equity income result	12.9
(+) Impairment	63.0
(+) Cost of selling assets - Acquired Companies	0.2
(+) Expected impairment of accounts receivable	296.1
(=) EBITDA Added for Local Debt Covenant Purposes	**21,135.2**

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 to fluctuations in interest rates on certain loans, financings and debentures. The Company has elected to apply hedge accounting in order to avoid distortions in the financial results caused by mark-to-market fluctuations of these hedging instruments. Two hedge accounting methods are applied: One is the cash flow hedge, which is used for transactions with foreign exchange risk, with mark-to-market fluctuations recorded as Other Comprehensive Income in Equity. The other is a fair value hedge, which is used for transactions with interest rate risk where mark-to-market changes are recorded in the hedged instrument.

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

The mark-to-market fluctuations recognized in Equity are reversed when the hedging instruments mature. As of June 30, 2026, the Company presented in its consolidated financial statements the negative mark-to-market fluctuations of the hedging instruments accounted for under the cash flow hedge method directly in Shareholders' Equity in the amount of R$ 189.0 million, net of taxes, whereas the gross amount would be R$ 124.7 million.

HEDGING DERIVATIVE FINANCIAL INSTRUMENTS AT CONTRACTED RATES

Derivative financial instruments at contracted rates totaled R$3,519.7 million in 2Q26, comprising R$3,283.9 million in hedge transactions (“Hedge”) and R$235.8 million related to a mark-to-market transaction with financial settlement only and no cash impact until maturity on September 6, 2027, entered into in connection with the Capital Increase, as disclosed in the Material Fact dated March 9, 2026 (“Transaction”).

The Transaction is intended to increase SIMPAR's synthetic exposure to its own shares and those of its subsidiaries following the strengthening of the capital structure of both the Company and its subsidiaries. SIMPAR entered into these derivatives with financial settlement only, which provide exposure to changes in the price of its own shares and the shares of its subsidiaries (JSL, MOVIDA, VAMOS and AUTOMOB).

ADDITIONAL CORPORATE INFORMATION

The purpose of this Earnings Release is to detail the financial and operating results of SIMPAR S.A. for the second quarter of 2026. SIMPAR S.A. presents its 2Q26 results, which include JSL, Vamos, Movida, CS Brasil, Automob, BBC and CS Infra, which together make up the consolidated results. 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 2Q25, 1Q26, and 2Q26, 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.

In thousands of Brazilian Reais

		Parent company		Consolidated	
Current assets	**Note**	**06/30/2026**	**12/31/2025**	**06/30/2026**	**12/31/2025**
Cash and cash equivalents	4	55,046	207	3,441,567	3,029,953
Marketable securities and financial investments	5	4,426,360	3,430,165	10,442,730	11,074,652
Derivative financial instruments	3.3 (b)(iii)	13,929	91,612	84,271	147,067
Trade receivables	6	91,465	79,454	8,715,741	7,700,608
Inventories	7	-	-	2,670,240	2,831,914
Fixed assets available for sale	8	-	-	1,575,516	1,337,663
Taxes recoverable		2,023	2,062	446,314	527,016
Income tax and social contribution recoverable	21.3	112,853	90,348	1,189,629	1,135,416
Dividends receivable		449,119	595,237	581	435
Related parties	22.1	-	-	180	180
Other credits		102,944	121,824	1,177,765	1,113,186
		5,253,739	**4,410,909**	**29,744,534**	**28,898,090**
Non-current assets held for sale		-	-	1,736,448	-
		5,253,739	**4,410,909**	**31,480,982**	**28,898,090**
Noncurrent assets					
Long-term assets					
Marketable securities and financial investments	5	-	-	4,259,149	2,990,993
Derivative financial instruments	3.3 (b)(iii)	79,364	188,215	386,420	594,440
Trade receivables	6	-	-	651,693	328,075
Taxes recoverable		-	-	728,305	681,223
Income tax and social contribution recoverable	21.3	82,898	129,522	245,104	289,541
Judicial deposits	20.1	172	144	146,672	144,655
Deferred income tax and social contribution	21.1	470,674	325,111	1,782,309	1,507,348
Related parties	22.1	-	-	942	942
Indemnification assets due to business combination	20.3	-	-	325,930	381,873
Other credits		14,466	14,874	290,778	272,191
		647,574	**657,866**	**8,817,302**	**7,191,281**
Investments	9	6,554,810	6,234,852	47,172	43,419
Property and equipment	10	119,939	205,851	48,115,278	47,944,350
Intangible assets	11	15,164	11,679	3,134,041	4,564,982
		7,337,487	**7,110,248**	**60,113,793**	**59,744,032**
Total assets		**12,591,226**	**11,521,157**	**91,594,775**	**88,642,122**

In thousands of Brazilian Reais

		Parent company		Consolidated	
Current liabilities	**Note**	**06/30/2026**	**12/31/2025**	**06/30/2026**	**12/31/2025**
Trade payables	12	4,059	8,635	7,159,396	7,377,321
Floor plan	13	-	-	1,441,221	1,027,622
Supplier financing - confirming	14	-	-	11,036	17,897
Loans and borrowings	15	211,300	275,511	7,476,220	9,148,886
Derivative financial instruments	3.3 (b)(iii)	430,301	512,036	1,193,510	1,020,516
Leases payable to financial institutions	16	-	-	69,155	79,819
Right-of-use leases	17	2,602	813	199,068	383,176
Assignment of receivables	18	-	-	1,284,244	2,047,127
Payables for the acquisition of companies		13,997	26,421	221,365	384,919
Forward purchase of shares from subsidiaries	19	-	-	1,279,648	166,931
Social and labor liabilities		40,207	46,341	1,191,839	868,733
Income tax and social contribution payable	21.3	-	18,108	99,267	52,320
Tax liabilities		8,752	37,969	559,703	683,789
Dividends and interest on capital payable		4,126	13,498	244,292	322,387
Related parties	22.1	132,825	132,825	-	-
Other payables		41,481	13,709	320,657	670,417
		889,650	**1,085,866**	**22,750,621**	**24,251,860**
Liabilities related to non-current assets held for sale		-	-	1,749,265	-
		889,650	**1,085,866**	**24,499,886**	**24,251,860**
Noncurrent liabilities					
Loans and borrowings	15	4,423,523	4,841,190	48,550,374	47,519,787
Derivative financial instruments	3.3 (b)(iii)	1,114,503	795,909	2,528,037	1,602,422
Leases payable to financial institutions	16	-	-	41,145	11,252
Right-of-use leases	17	10,382	27	1,671,737	1,930,507
Assignment of receivables	18	-	-	966,153	1,257,104
Payables for the acquisition of companies		92,426	185,497	836,915	918,348
Forward purchase of shares from subsidiaries	19	-	-	-	1,079,607
Social and labor liabilities		1,473	3,733	21,341	31,548
Tax liabilities		-	-	12,865	13,619
Provision for judicial and administrative litigation	20.2	-	-	492,992	535,411
Deferred income tax and social contribution	21.1	-	-	2,004,352	1,931,485
Related parties	22.1	528	528	528	528
Provision for investment losses	9.1	76,387	92,255	-	-
Other payables		94,777	3,332	142,482	147,643
		5,813,999	**5,922,471**	**57,268,921**	**56,979,261**
Total liabilities		**6,703,649**	**7,008,337**	**81,768,807**	**81,231,121**
Equity					
Share capital	23.1	1,331,323	1,174,362	1,331,323	1,174,362
Capital reserves	23.2	3,704,736	2,140,891	3,704,736	2,140,891
Treasury shares	23.3	-	(181,968)	-	(181,968)
Earnings reserves		-	202,448	-	202,448
Accumulated losses		(257,244)	-	(257,244)	-
Other comprehensive income		200,683	170,247	200,683	170,247
Equity adjustments		132,752	132,296	132,752	132,296
Other equity adjustments related to subsidiaries		775,327	874,544	775,327	874,544
Equity attributable to the owners of the Company		**5,887,577**	**4,512,820**	**5,887,577**	**4,512,820**
Non-controlling interests		-	-	3,938,391	2,898,181
Total equity		**5,887,577**	**4,512,820**	**9,825,968**	**7,411,001**
Total liabilities and equity		**12,591,226**	**11,521,157**	**91,594,775**	**88,642,122**

Statements of profit or loss
Periods ended June 30, 2026 and 2025
In thousands of Brazilian Reais

	Note	Parent company				Consolidated			
		04/01/2026 to 06/30/2026	04/01/2025 to 06/30/2025	01/01/2026 to 06/30/2026	01/01/2025 to 06/30/2025	04/01/2026 to 06/30/2026	04/01/2025 to 06/30/2025	01/01/2026 to 06/30/2026	01/01/2025 to 06/30/2025
Net revenue from sale, lease, rendering services, construction and sale of decommissioned fleet assets	25	**-**	**-**	**-**	**-**	**11,248,662**	**10,340,236**	**22,172,960**	**20,585,383**
Cost of sales, leases, rendering services and sale of decommissioned fleet assets	26	-	-	-	-	(8,067,347)	(7,563,350)	(16,044,279)	(15,115,223)
Gross profit		**-**	**-**	**-**	**-**	**3,181,315**	**2,776,886**	**6,128,681**	**5,470,160**
Selling expenses	26	16	-	-	-	(470,873)	(383,999)	(901,270)	(738,176)
Administrative expenses	26	(11,837)	(8,342)	(25,650)	(19,345)	(599,431)	(558,886)	(1,191,478)	(1,074,211)
Provision for expected credit losses (“impairment”) of trade receivables	26	-	-	-	-	(92,638)	(85,412)	(156,770)	(172,500)
Equity results from subsidiaries	9	83,967	51,392	52,989	124,124	316	5,709	3,844	3,463
Other operating income (expenses), net	26	12,854	9,890	23,460	34,255	79,640	49,952	(12,365)	65,366
Profit before finance income and costs		**85,000**	**52,940**	**50,799**	**139,034**	**2,098,329**	**1,804,250**	**3,870,642**	**3,554,102**
Finance income	27	165,072	133,351	293,801	240,241	693,054	516,746	1,304,573	971,767
Finance costs	27	(546,221)	(331,230)	(859,230)	(614,454)	(2,958,432)	(2,445,210)	(5,554,122)	(4,680,855)
Total finance result		**(381,149)**	**(197,879)**	**(565,429)**	**(374,213)**	**(2,265,378)**	**(1,928,464)**	**(4,249,549)**	**(3,709,088)**
Loss before income tax and social contribution		**(296,149)**	**(144,939)**	**(514,630)**	**(235,179)**	**(167,049)**	**(124,214)**	**(378,907)**	**(154,986)**
Current	21.2	-	-	-	-	(6,099)	(11,320)	(27,210)	(29,883)
Deferred	21.2	106,679	48,648	145,563	87,935	46,621	87,542	126,528	139,218
Total income tax and social contribution		**106,679**	**48,648**	**145,563**	**87,935**	**40,522**	**76,222**	**99,318**	**109,335**
Loss from continuing operations		**(189,470)**	**(96,291)**	**(369,067)**	**(147,244)**	**(126,527)**	**(47,992)**	**(279,589)**	**(45,651)**
Profit (loss) from discontinued operations		-	-	-	-	(24,594)	5,626	(45,809)	15,127
Loss for the period		**(189,470)**	**(96,291)**	**(369,067)**	**(147,244)**	**(151,121)**	**(42,366)**	**(325,398)**	**(30,524)**
Attributable to:									
Owners of the Company		(189,470)	(96,291)	(369,067)	(147,244)	(189,470)	(96,291)	(369,067)	(147,244)
Non-controlling interests		-	-	-	-	38,349	53,925	43,669	116,720
(=) Loss per share (in R$)		-	-	-	-	(0,1366)	(0,0569)	(0,5574)	(0,0715)

Statements of comprehensive income
Periods ended June 30, 2026 and 2025
In thousands of Brazilian Reais

	Parent company				Consolidated			
	04/01/2026 to 06/30/2026	04/01/2025 to 06/30/2025	01/01/2026 to 06/30/2026	01/01/2025 to 06/30/2025	04/01/2026 to 06/30/2026	04/01/2025 to 06/30/2025	01/01/2026 to 06/30/2026	01/01/2025 to 06/30/2025
Loss for the period	**(189,470)**	**(96,291)**	**(369,067)**	**(147,244)**	**(151,121)**	**(42,366)**	**(325,398)**	**(30,524)**
Items that are or may be subsequently reclassified to profit or loss:								
Changes in cash flow hedge (Note 3.3 (b) (iii))	-	134,130	-	286,711	(29,294)	196,046	(124,525)	463,488
Income tax and social contribution on changes in cash flow hedge	-	(45,605)	-	(97,482)	9,961	(66,656)	42,339	(157,586)
Changes in cash flow hedge in subsidiaries	(11,654)	(19,658)	(51,941)	38,592	-	-	-	-
Gain on disposal of equity interests in subsidiaries (note 1.1.1)	30,436	-	30,436	-	30,436	-	30,436	-
Changes in the conversion of operations abroad - related to subsidiaries	(2,555)	11,871	(15,275)	(5,039)	(4,558)	18,427	(22,304)	(8,962)
Unrealized gains (losses) on marketable securities measured at fair value through other comprehensive income in subsidiaries	(393)	2,113	2,297	11,620	(393)	2,113	2,297	11,620
Total other comprehensive income	**15,834**	**82,851**	**(34,483)**	**234,402**	**6,152**	**149,930**	**(71,757)**	**308,560**
Comprehensive income for the period	**(173,636)**	**(13,440)**	**(403,550)**	**87,158**	**(144,969)**	**107,564**	**(397,155)**	**278,036**
Attributable to:								
Owners of the Company	-	-	-	-	(173,636)	(13,440)	(403,550)	87,158
Non-controlling interests	-	-	-	-	28,667	121,004	6,395	190,878

SIMPAR S.A.

Statements of changes in equity
Periods ended June 30, 2026 and 2025
In thousands of Brazilian Reais

		Capital reserves			Earnings reserves (retained losses)				Other comprehensive income						
	Share capital	Share-based payment transactions	Capital reserves	Treasury shares	Retained earnings	Investment reserve	Legal reserve	Profit (loss) for the period	Hedge reserve	Other comprehensive income	Equity adjustments	Other equity adjustments related to subsidiaries	Total equity of owners of the Company	Non-controlling interests	Total equity
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	2,973,490	5,724,991
Loss for the period	-	-	-	-	-	-	-	(147,244)	-	-	-	-	(147,244)	115,842	(31,402)
Other comprehensive income for the period, net of taxes	-	-	-	-	-	-	-	-	189,229	-	-	45,173	234,402	74,158	308,560
Total comprehensive income for the period, net of taxes	-	-	-	-	-	-	-	(147,244)	189,229	-	-	45,173	87,158	190,000	277,158
Distribution of dividends	-	-	-	-	-	(60,000)	-	-	-	-	-	-	(60,000)	-	(60,000)
Repurchase of shares	-	-	-	(26,185)	-	-	-	-	-	-	-	(89,788)	(115,973)	(56,830)	(172,803)
Gain on change in the percentage of equity interests in subsidiaries	-	-	88,464	-	-	-	-	-	-	-	-	-	88,464	-	88,464
Share-based payment	-	4	-	-	-	-	-	-	-	-	-	6	10	-	10
Loss on merger of shares	-	-	-	-	-	-	-	-	-	-	-	-	-	(88,464)	(88,464)
Other changes in the period	-	-	-	-	-	-	-	-	-	-	-	607,935	607,935	(49,276)	558,659
At June 30, 2025	1,174,362	18,420	2,152,438	(181,968)	-	67,862	104,489	(147,244)	(695,341)	170,247	132,296	563,534	3,359,095	2,968,920	6,328,015
At December 31, 2025	-	-	-	-	-	-	-	(369,067)	-	-	-	-	(369,067)	43,669	(325,398)
Loss for the period	-	-	-	-	-	-	-	-	-	30,436	-	(64,919)	(34,483)	(37,274)	(71,757)
Other comprehensive income for the period, net of taxes	-	-	-	-	-	-	-	(369,067)	-	30,436	-	(64,919)	(403,550)	6,395	(397,155)
Total comprehensive income for the period, net of taxes	156,961	-	1,607,286	-	-	-	-	-	-	-	-	-	1,764,247	1,164,712	2,928,959
Private capital increase (Note 1.1.1)	-	-	(21,451)	-	-	-	-	-	-	-	-	(5,987)	(27,438)	(4,133)	(31,571)
Share issuance costs	-	-	159,978	-	-	-	-	-	-	-	-	-	159,978	(159,978)	-
Gain on change in the percentage of equity interests in subsidiaries (Note 1.1.1)	-	-	-	-	(22,763)	(67,862)	-	-	-	-	-	-	(90,625)	-	(90,625)
Distribution of dividends (Note 1.1.8)	-	-	(181,968)	181,968	-	-	-	-	-	-	-	-	-	-	-
Cancellation of treasury shares (Note 1.1.6)	-	-	-	-	-	-	-	-	-	-	-	(14,783)	(14,783)	(9,446)	(24,229)
Repurchase of shares	-	-	-	-	-	-	-	-	-	-	-	115	115	45	160
Share-based payment	-	-	-	-	-	-	-	-	-	-	-	-	-	58,314	58,314
Increase in non-controlling interests in the acquisition of shares of subsidiaries (Note 1.1.1(	-	-	-	-	-	-	-	-	-	-	-	-	-	(58,476)	(58,476)
Decrease in non-controlling interests due to disposal of investment (Note 1.1.7)	-	-	-	-	-	-	-	-	-	-	456	(13,643)	(13,187)	42,777	29,590
Other changes in the period	1,331,323	18,420	3,686,316	-	5,360	-	106,463	(369,067)	-	200,683	132,752	775,327	5,887,577	3,938,391	9,825,968
At June 30, 2026	-	-	-	-	-	-	-	(369,067)	-	-	-	-	(369,067)	43,669	(325,398)

Statements of cash flows - indirect method
Periods ended June 30, 2026 and 2025
In thousands of Brazilian Reais

	Note	Parent company		Consolidated	
		06/30/2026	06/30/2025	06/30/2026	06/30/2025
Cash flows from operating activities					
Loss before income tax and social contribution	21.2	(514,630)	(235,179)	(378,907)	(134,189)
Adjustments to:					
Equity results from subsidiaries	9.1	(52,989)	(124,124)	(3,844)	(3,463)
Depreciation, amortization and provision for impairment of non-financial assets	26	7,217	6,949	2,632,814	2,322,567
Cost of sale of decommissioned assets	26	-	-	3,507,867	4,134,273
Provision for losses, write-off of other assets and extemporaneous tax credits		5,921	10,005	271,514	380,977
Gain on disposal of investments	1.1.7	-	-	(81,223)	-
Gain (loss) on sale of fixed assets		(7,742)	-	(7,742)	-
Losses on fair value of derivative financial instruments	27	628,827	565,405	1,682,264	1,978,382
Foreign exchange variation on loans and borrowings and supplier financing - confirming	27	(153,279)	(331,692)	(707,932)	(1,302,250)
Interest and monetary variations on loans and borrowings, leases, debentures and supplier financing - confirming	27	351,088	364,701	3,709,555	3,303,746
Interest and finance costs on other liabilities		19,645	4,248	580,622	459,088
		284,058	**260,313**	**11,204,988**	**11,139,131**
Trade receivables		-	-	(1,495,521)	(1,760,752)
Inventories		-	-	615,200	169,601
Trade payables and floor plan		(4,576)	(1,478)	195,674	(885,746)
Tax liabilities, and taxes recoverable		(29,178)	(12,162)	(77,696)	(186,910)
Labor liabilities		(8,394)	(8,465)	312,899	116,378
Other current and noncurrent assets and liabilities		111,224	(41,559)	(402,975)	(348,304)
		69,076	**(63,664)**	**(852,419)**	**(2,895,733)**
Income tax and social contribution paid and withheld		6,011	957	(34,265)	(271,372)
Interest paid on loans and borrowings, leases, debentures and supplier financing - confirming	14, 15 and 16	(362,432)	(345,121)	(3,191,634)	(3,081,862)
Interest paid on forward purchase of shares		-	-	(55,187)	(41,582)
Interest paid on right-of-use leases	17	(354)	(13)	(65,844)	(105,327)
Acquisition of operational property and equipment	29.1	-	-	(6,451,277)	(6,178,595)
Redemption of (investments in) marketable securities and financial investments		(996,195)	(174,924)	(636,234)	1,108,752
Net cash generated used in operating activities		**(999,836)**	**(322,452)**	**(81,872)**	**(326,588)**
Cash flows from investing activities					
Capital contribution in subsidiaries	9.1	(262,800)	(33,405)	-	-
Acquisition of property and equipment and intangible assets	10 and 11	(11,965)	(3,330)	(189,385)	(657,247)
Dividends and interest on capital received		153,171	247,697	-	-
Disposal of equity interests in subsidiaries	1.1.1 and 1.1.7	88,750	-	107,189	-
Disposal of fixed assets		93,590	-	93,590	-
Net cash generated (used) by investing activities		**60,746**	**210,962**	**11,394**	**(657,247)**
Cash flows from financing activities					
Capital increase, net of share issuance costs	1.1.1	1,742,796	-	2,897,388	-
New loans and borrowings, debentures, leases and supplier financing - confirming	14, 15 and 16	-	406,659	7,543,281	7,602,591
Payment of loans and borrowings, debentures, leases and supplier financing - confirming	14, 15 and 16	(300,496)	(145,169)	(7,046,302)	(6,049,652)
Payments of right-of-use leases	17	(1,646)	(290)	(372,430)	(278,919)
Payment (receipt) of hedge derivative instruments		(226,299)	(163,362)	(755,067)	42,026
Repurchase of treasury shares		-	(26,185)	(24,229)	(172,803)
Payment for the acquisition of companies		(120,426)	-	(309,761)	(262,316)
Transfer of assignment of receivables	18	-	-	(1,894,133)	(1,826,063)
New assignments of receivables	18	-	-	612,065	2,534,321
Dividends and interest on capital paid		(100,000)	(60,000)	(168,720)	(230,635)
Net cash generated (used) by financing activities		**993,929**	**11,653**	**482,092**	**1,358,550**
Net increase (decrease) in cash and cash equivalents		**54,839**	**(99,837)**	**411,614**	**374,715**
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	55,046	13,994	3,441,567	2,278,565
Net increase (decrease) in cash and cash equivalents		**54,839**	**(99,837)**	**411,614**	**374,715**

Statements of value added
Periods ended June 30, 2026 and 2025
In thousands of Brazilian Reais

	Parent company		Consolidated	
	01/01/2026 to 06/30/2026	01/01/2025 to 06/30/2025	01/01/2026 to 06/30/2026	01/01/2025 to 06/30/2025
Sales, lease, rendering services and sale of decommissioned assets	-	-	24,057,422	22,257,752
Provision for expected credit losses (“impairment”) of trade receivables	-	-	(156,770)	(172,500)
Other operating income	23,506	36,050	134,092	232,381
	23,506	**36,050**	**24,034,744**	**22,317,633**
Inputs acquired from third parties				
Cost of sales and rendering services	-	-	(11,590,862)	(11,023,038)
Materials, electric power, services provided by third parties and others	24,710	4,798	(1,248,617)	(940,935)
	24,710	**4,798**	**(12,839,479)**	**(11,963,973)**
Gross value added	**48,216**	**40,848**	**11,195,265**	**10,353,660**
Retentions				
Depreciation and amortization	(7,218)	(6,949)	(2,491,436)	(2,166,144)
Net value added produced by the Simpar Group	**40,998**	**33,899**	**8,703,829**	**8,187,516**
Value added received through transfer				
Equity results from subsidiaries	52,989	124,124	3,844	3,463
Finance income	293,801	240,241	1,293,037	969,105
	346,790	**364,365**	**1,296,881**	**972,568**
Total value added to distribute	**387,788**	**398,264**	**10,000,710**	**9,160,084**
Value added distributed				
Personnel and payroll charges	33,533	8,340	2,493,532	2,354,407
Direct compensation	17,755	5,426	2,136,119	2,062,666
Benefits	15,192	2,660	212,907	152,188
Governance Severance Indemnity Fund for Employees (FGTS)	586	254	144,506	139,553
Taxes and contributions	(119,969)	(67,584)	2,339,867	2,186,727
Federal taxes	(122,480)	(69,465)	1,609,911	1,419,285
State taxes	13	23	573,248	637,579
Municipal taxes	2,498	1,858	156,708	129,863
Third-party capital remuneration	843,291	604,752	5,492,709	4,649,474
Interest and bank fees	843,593	603,687	5,468,898	4,622,624
Leases	(302)	1,065	23,811	26,850
Equity remuneration	(369,067)	(147,244)	(280,061)	(45,651)
Loss from continuing operations	(369,067)	(147,244)	(279,589)	(45,651)
Profit (loss) from discontinued operations	-	-	(45,809)	15,127
	387,788	**398,264**	**10,000,710**	**9,160,084**

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 seven 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.

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.

As a result of the disposal of Ciclus Ambiental, as described in Note 1.1.7, the SIMPAR Group has begun reporting its remaining environmental services operations as part of the CS Infra segment.

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 25 - Segment information, as "Holding and other activities".

V

1.1 Main events in the six-month period ended June 30, 2026

1.1.1 Private capital increase of the Company and its subsidiaries

Capital increase of the Company

On March 5, 2026, the Board of Directors approved the capital increase with subscription of new shares and payment by BNDES Participações S.A. ("BNDESPAR"), JSP Holding S.A., other institutional investors and shareholders that wished to participate in the capital increase, in line with the respective preemptive rights generated by the transaction

On May 9, 2026, the capital increase was ratified, with the issuance of 156,961,534 new shares, at the issue price of R$ 11.24 (eleven reais and twenty-four cents) per share, totaling R$ 1,764,247 (R$ 1,742,796, net of transaction costs). Of the issue price, R$ 1.00 (one real) per share was allocated to the share capital and 10.24 (ten reais and twenty-four cents) per share were allocated to the capital reserve. As a result, the Company's share capital increased by R$ 156,961, from R$ 1,174,362 to R$ 1,331,323, represented by 583,759,291 common shares and R$ 1,607,451 (R$ 1,585,935, net of transaction costs) allocated to the capital reserve.

Capital increase of subsidiaries

As part of the transaction, the capital increases of subsidiaries Movida and Vamos were also approved, with the subscription of new shares and payment by BNDESPAR, other institutional investors and the Company, as well as other shareholders that wished to participate in such capital increase, in line with the respective preemptive rights generated by the transaction.

On May 9, 2026, the capital increase of Movida was approved, with the issuance of 63,993,175 new shares, at the price of R$ 11.72 (eleven reais and seventy-two cents) per share, totaling R$ 750,000 (R$ 743,610, net of transaction costs). Of the issue price, R$ 1.00 (one real) per share was allocated to the share capital and 10.72 (ten reais and seventy-two cents) per share were allocated to the capital reserve. As a result, the Company's share capital increased by R$ 63,993, from R$ 2,630,122 to R$ 2,694,115, represented by 402,158,941 common shares and R$ 686,007 (R$ 679,617, net of transaction costs) allocated to the capital reserve.

Subsequently, on May 9, 2026, the capital increase of Vamos was approved, with the issuance of 155,844,156 new shares, at the price of R$ 3.85 (three reais and eighty-five cents) per share, totaling R$ 600,000 (R$ 596,270, net of transaction costs). Of the issue price, R$ 1.00 (one real) per share was allocated to the share capital and 2.85 (two reais and eighty-five cents) per share were allocated to the capital reserve. As a result, the Company's share capital increased by R$ 155,844, from R$ 1,012,950 to R$ 1,168,794, represented by 1,221,826,865 common shares and R$ 444,156 (R$ 440,426, net of transaction costs) allocated to the capital reserve.

Consequently, the consolidated statement of cash flows presents the capital contribution of R$ 2,897,388, net of transaction costs of R$ 31,571 and net of the Company's capital contributions to the subsidiaries involved in the transaction, amounting to R$ 185,288.

Stock option grant

Also as part of the transaction, on March 5, 2026 the Company 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.

BNDESPAR exercised this option on May 21, 2026, acquiring 14,268,446 shares issued by JSL, representing 5% of its share capital, at a price of R$ 6.22 (six reais and twenty-two centavos) per share, for a total consideration of R$ 88,750. As a result of this transaction, SIMPAR's interest, measured at cost and amounting to R$ 58,314, was transferred to non-controlling interests in the consolidated statements of changes in equity.

Other considerations of the transaction

These transactions generated gain of: (i) R$ 159,978, which is recorded in the capital reserves in Equity due to the private capital increase of subsidiaries Vamos and Movida; and (ii) R$ 30,436, which is recorded in other comprehensive income due to the gain on disposal of JSL shares.

Shareholders' agreements were entered into between the Company, JSP and BNDESPAR, granting BNDESPAR the right to appoint 1 member of the Board of Directors, 1 member of the Statutory Audit Committee, and 1 member of the Finance Committee, at the Company, Movida, Vamos and JSL.

1.1.2 Equity swap instruments

The Company entered into cash-settlement swaps referenced to shares of its own issuance and shares issued by its subsidiaries Movida, Vamos, JSL and Automob, in a notional amount of R$ 526,245, with effectiveness conditioned upon the ratification of the capital increase of the Company, which was confirmed on May 9, 2026.

Under the terms of the instruments, if the shares of the Subsidiaries and the Company appreciate above the contracted fixed cost (CDI + 3.63%), the Company will be entitled to receive a portion of the appreciation exceeding such cost. If the appreciation of the shares of the Company and its subsidiaries is below the contracted index, the Company may be required to pay the full fixed cost plus any depreciation in share value.

The transaction provides for margin deposits, in bank deposit certificates (CDB), remunerated at 100% of the interbank deposit certificate (CDI), and must be made depending on the variation of the mark-to-market of the instrument.

At June 30, 2026, the Company recorded a loss of R$ 231,814 related to the variation of the market-to-market of the instrument, accounted for as finance cost, and had deposited as margin R$ 183,089.

These instruments may be fully or partially settled at any time, by decision of the Company, and mature in September 2027. The transaction was approved at the extraordinary general meeting held on March 30, 2026.

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 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$ 138,00, 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$ 19,500 per year for the first six years and an average of R$ 1,000 million per year until the end of the contract.

1.1.5 Bid won for concession contract for highway operation – CS Infra Segment

On March 25, 2026, the Company published a notice to the market informing that 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.

1.1.6 Cancellation of treasury shares

On March 5, 2026, the Boards of Directors of the Company, JSL, Vamos and Movida 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.
- Movida 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 was deliberated and approved at the shareholders general meeting on March 31, 2026.

In thousands of Brazilian Reais, unless otherwise stated

1.1.7 Disposal of the subsidiary Ciclus Amazônia S.A.

On June 29, 2026, CS Brasil Transportes de Passageiros e Serviços Ambientais Ltda., indirect subsidiary of SIMPAR, completed the disposal to Sustentare Saneamento S.A. of its entire equity interest in Ciclus Amazônia S.A., corresponding to 45%, for R$ 124,463, of which R$ 18,439 paid on the transaction closing date, in 1 installment of R$ 13,500 maturing on September 29, 2026 and 3 installments of R$ 30,000 maturing on January 1, 2027, July 1, 2027, and January 1, 2028. The installments yet to mature will be monetarily adjusted by the CDI.

CS Brasil recorded a capital gain of R$ 81,223 in the transaction, recorded in the result for the period, and the results of Ciclus Amazônia are recorded as profit (loss) from discontinued operations in this quarterly information. Considering that CS Brasil held a 45% ownership interest in Ciclus Amazônia, the 55% non-controlling interest, amounting to R$ 58,476, was derecognized from the consolidated statements of changes in equity as a result of its deconsolidation.

1.1.8 Payment of dividends

At the Annual and Extraordinary Shareholders' Meeting held on April 30, 2026, the Company's shareholders approved the payment of dividends in the amount of R$ 100,000, corresponding to R$ 0.17 (seventeen centavos) per share, of which R$ 9,375 related to mandatory dividends recognized as of December 31, 2025, and the remaining R$ 90,625 related to additional dividends. Payment was made on June 15, 2026.

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	06/30/2026 Direct	06/30/2026 Indirect	12/31/2025 Direct	12/31/2025 Indirect
JSL S.A. (JSL)	Brazil	JSL	62.59	4.61	67.81	4.62
Agrolog Transportadora de Cargas em Geral Ltda. ("Agrolog Transportadoras")	Brazil	JSL	-	67.20	-	72.43
Sinal Serviços de Integração Industrial S.A. (Sinal Serviços)	Brazil	JSL	-	67.20	-	72.43
Yolanda Logística Armazém Transportes e Serviços Gerais Ltda. (Yolanda)	Brazil	JSL	-	67.20	-	72.43
TransMoreno Transporte e Logística Ltda. (TransMoreno)	Brazil	JSL	-	67.20	-	72.43
Fadel Transportes e Logística Ltda. (Fadel Transportes)	Brazil	JSL	-	67.20	-	72.43
Fadel Logistics South África (Fadel África do Sul)	South Africa	JSL	-	67.20	-	72.43
Fadel Logistics Ghana (Fadel Gana)	Ghana	JSL	-	67.20	-	72.43
Mercosur Factory Sociedad Anónima (Fadel Paraguay)	Paraguay	JSL	-	67.20	-	72.43
Pronto Express Logística S.A.	Brazil	JSL	-	67.20	-	72.43
TPC Logística Sudeste S.A.	Brazil	JSL	-	67.20	-	72.43
TPC Logística Nordeste S.A.	Brazil	JSL	-	67.20	-	72.43
Transportes Marvel Ltda.	Brazil	JSL	-	67.20	-	72.43
Truckpad Tecnologia e Log. S.A.	Brazil	JSL	-	67.20	-	72.43
Transportadora Rodomeu Ltda.	Brazil	JSL	-	67.20	-	72.43
IC Transportes Ltda.	Brazil	JSL	-	67.20	-	72.43
Artus Administradora Ltda.	Brazil	JSL	-	67.20	-	72.43
Fazenda São Judas Logística Ltda.	Brazil	JSL	-	67.20	-	72.43
Hub Services Solutions	South Africa	JSL	-	67.20	-	72.43
JSL Operações Aeroportuarias Ltda. (i)	Brazil	JSL	-	67.20	-	-
JSL Transportes Especiais Ltda. (i)	Brazil	JSL	-	67.20	-	-
Movida Participações S.A. (Movida Participações)	Brazil	Movida	53.86	7.21	60.93	8.53
SAT Rastreamento Ltda.	Brazil	Movida	-	61.07	-	69.46

In thousands of Brazilian Reais, unless otherwise stated

Corporate name	Headquarter country	Segment	06/30/2026 Direct	06/30/2026 Indirect	12/31/2025 Direct	12/31/2025 Indirect
Movida Europe S.A. (Movida Europe)	Luxembourg	Movida	-	61.07	-	69.46
Movida Finance	Luxembourg	Movida	-	61.07	-	69.46
CS Brasil Frotas Ltda. (CS Brasil Frotas)	Brazil	Movida	-	61.07	-	69.46
Marbor Locadora Ltda.	Brazil	Movida	-	61.07	-	69.46
Drive On Holidays C. A. V (DOH)	Portugal	Movida	-	61.07	-	69.46
Vamos Locação de Caminhões, Máquinas e Equipamentos S.A. (Vamos)	Brazil	Vamos	51.17	4.73	56.79	5.42
Vamos Seminovos S.A. (Vamos Seminovos)	Brazil	Vamos	-	55.90	-	62.22
BMB Mode Center S.A.	Brazil	Vamos	-	55.90	-	62.22
BMB Latin America Sociedade Anonima de Capital Variable	Mexico	Vamos	-	55.90	-	62.22
Truckvan Industria e Comércio Ltda.	Brazil	Vamos	-	55.90	-	62.22
Braga Company Investimento e Participações Ltda.	Brazil	Vamos	-	55.90	-	62.22
Rafe Investimentos E Participacoes Ltda.	Brazil	Vamos	-	55.90	-	62.22
Vamos Europe (ii)	Brazil	Vamos	-	55.90	-	62.22
CS Infra S.A. (CS Infra)	Brazil	CS Infra	63.27	36.73	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	-	74.23	-	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 Infra	-	75.00	-	75.00
Concessionaria Escolas do Parana - Lote Norte SPE S.A. (i)	Brazil	CS Infra	-	100.00	-	-
Concessionaria Escolas do Parana - Lote Sul SPE S.A. (i)	Brazil	CS Infra	-	100.00	-	-
CSIM Participações e Holding S.A.	Brazil	CS Infra	62.33	37.67	100.00	-
HSIM Participações e Holding S.A.	Brazil	CS Infra	63.27	36.73	100.00	-
Welfare Ambiental S.A.	Brazil	CS Infra	80.00	20.00	100.00	-
Ciclus Amazônia S.A (ii)	Brazil	Ciclus Ambiental	-	-	-	45.00
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
Automob Participações S.A. (Automob)	Brazil	Automob	68.24	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 Veículos S.A. (Original Veículos)	Brazil	Automob	-	71.75	-	71.75
Ponto Veículos S.A. (Ponto Veículos)	Brazil	Automob	-	71.75	-	71.75
Original Ibero Comércio de Veículos S.A. (Original Ibero)	Brazil	Automob	-	71.75	-	71.75
Original New Suécia Comércio de Veículos S.A. (Original New Suécia)	Brazil	Automob	-	71.75	-	71.75
Original New Provence Comércio de Veículos e Peças S.A. (New Provence)	Brazil	Automob	-	71.75	-	71.75
Original Turim Comércio de Veículos Peças e Serviços S.A. (Original Turim)	Brazil	Automob	-	71.75	-	71.75
Original Berlim Comércio de Veículos S.A. (Original Berlim)	Brazil	Automob	-	71.75	-	71.75
Original Xangai Comércio de Veículos e Peças S.A. (Original Xangai)	Brazil	Automob	-	71.75	-	71.75
Original Grand Tour Comércio de Veículos e Peças S.A. (Original Grand Tour)	Brazil	Automob	-	71.75	-	71.75
Original Nice Comércio de Veículos, Peças e Serviços S.A. (Original Nice)	Brazil	Automob	-	71.75	-	71.75
Original Estação Asia Comércio de Veículos e Peças S.A. (Estação Ásia)	Brazil	Automob	-	71.75	-	71.75
Original Provence Comércio de Veículos 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 Comercio De Motocicletas S.A.	Brazil	Automob	-	71.75	-	71.75
SBR Comercio e Serviços 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 Comercio 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 Comercio E Servicos Ltda.	Brazil	Automob	-	71.75	-	71.75
United Auto São Paulo Comercio De Veiculos Ltda.	Brazil	Automob	-	71.75	-	71.75
AR- Veiculos E Participacoes Ltda.	Brazil	Automob	-	71.75	-	71.75
AR Centro-Oeste Comércio de Veículos Ltda.	Brazil	Automob	-	71.75	-	71.75
AR Sudeste Comércio de Veículos Ltda.	Brazil	Automob	-	71.75	-	71.75
Uabmotors Corretora de Seguros Ltda.	Brazil	Automob	-	71.75	-	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

In thousands of Brazilian Reais, unless otherwise stated

Corporate name	Headquarter country	Segment	06/30/2026 Direct	Indirect	12/31/2025 Direct	Indirect
Original Yoko Comércio de Veículos Ltda.	Brazil	Automob	-	71.75	-	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. (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
R Point Comercial De Automoveis Ltda.	Brazil	Automob	-	71.75	-	71.75
Vamos Comércio de Veículos 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 veículo Ltda.	Brazil	Holding and others	100.00	-	100.00	-
Simpar Europe	Luxembourg	Holding and others	100.00	-	100.00	-
Simpar Finance S.A.r.l	Luxembourg	Holding and others	100.00	-	100.00	-
BSIM Participações e Holding S.A.	Brazil	Holding and others	11.20	84.78	11.20	84.78
ASIM Participações e Holding S.A.	Brazil	Holding and others	25.00	75.00	100.00	-
DSIM Participações e Holding S.A. (dormant company)	Brazil	Holding and others	100.00	-	100.00	-
GSIM Participações e Holding S.A. (dormant company)	Brazil	Holding and others	100.00	-	100.00	-
NSIM Participações e Holding S.A. (dormant company)	Brazil	Holding and others	100.00	-	100.00	-

(i) Companies established in the six-month period ended June 30, 2026
(ii) Company disposed of during the six-month period ended June 30, 2026, as mentioned in note 1.17.

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

Corporate name	Headquarter country	Segment	Percentage on 12/31/2025
Transrio 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
Sceptrum 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

1.3 Non-current assets held for sale and discontinued operations

Due to the disposal of subsidiaries Ciclus Ambiental S.A on December 8, 2025, and Ciclus Amazônia S.A on June 29, 2026 as detailed in Note 1.1.7, the results generated by these business units were reclassified to profit (loss) from discontinued operations.

The asset and liability balances of CS Portos Aratu, subject of the purchase and sale agreement detailed in Note 30.1 were reclassified to non-current assets held for sale and liabilities related to noncurrent assets held for sale, and their results were reclassified to profit (loss) from discontinued operations.

In thousands of Brazilian Reais, unless otherwise stated

The asset and liability balances reclassified as held for sale are as follows:

	06/30/2026
Cash and cash equivalents	54,233
Marketable securities and financial investments	4
Trade receivables	17,741
Inventories	73
Taxes recoverable	954
Income tax and social contribution recoverable	2,090
Other credits	32,364
Judicial deposits	34
Deferred income tax and social contribution	73,613
Property and equipment	5,835
Intangible assets	1,549,508
Non-current assets held for sale	**1,736,449**

	06/30/2026
Trade payables	47,108
Loans and borrowings	1,192,947
Right-of-use leases	484,867
Social and labor liabilities	7,533
Tax liabilities	3,653
Other payables	13,157
Liabilities related to noncurrent assets held for sale	**1,749,265**

The results and cash flows of these three operations are presented below:

	04/01/2026 to 06/30/2026	04/01/2025 to 06/30/2025	01/01/2026 to 06/30/2026	01/01/2025 to 06/30/2025
Net revenue from sale, rendering services, and construction	**174,855**	**303,765**	**326,172**	**622,676**
Cost of sales, rendering services, and construction	(152,478)	(231,292)	(274,893)	(488,878)
Gross profit	**22,377**	**72,473**	**51,279**	**133,798**
Selling and administrative expenses	(13,525)	(21,389)	(30,815)	(41,050)
Provision for expected credit losses (“impairment”) of trade receivables	-	(2)	-	(2)
Other operating income (expenses), net	(126)	934	(117)	1,259
Profit before finance income and costs	**8,726**	**52,016**	**20,347**	**94,005**
Net finance result	(46,254)	(43,390)	(90,128)	(72,330)
Profit (loss) before income tax and social contribution	**(37,528)**	**8,626**	**(69,781)**	**21,675**
Current and deferred income tax and social contribution	12,934	(3,000)	23,972	(6,548)
Total income tax and social contribution	**12,934**	**(3,000)**	**23,972**	**(6,548)**
Profit (loss) for the period	**(24,594)**	**5,626**	**(45,809)**	**15,127**

Cash flows from discontinued operations	**06/30/2025**
Net cash generated by operating activities	**29,134**
Net cash used in investing activities	**(97,445)**
Net cash generated by financing activities	**113,361**
Net increase in cash and cash equivalents	**45,050**
Cash and cash equivalents	
At the beginning of the period	18,927
At the end of the period	63,977
Net increase in cash and cash equivalents	**45,050**

1.4 Conflict between the United States, Israel and Iran

The Company has been monitoring developments arising from the conflict involving the United States, Israel, and Iran. Although Simpar and its subsidiaries do not maintain direct commercial relationships with customers or suppliers located in the affected region, Management assessed the potential indirect effects of the geopolitical scenario on the global economy, especially those related to the volatility of the international energy prices.

During the period, a temporary increase in international oil prices was observed due to the uncertainties regarding the stability of the global offer, following by the partial normalization after the reduction of the tensions and the announcement of the cease-fire between the involved parties.

In thousands of Brazilian Reais, unless otherwise stated

In addition, Management also monitored the possible effects of the fluctuations in diesel prices on its operating costs, including fuel and lubricant costs, as well as any effects on the amounts paid to contractors and third-party service providers.

Management continues to track the evolution of the international geopolitical scenario and its potential effects on the market in which the Company operates.

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 an 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 six-month period ended June 30, 2026 were approved by the Board of Directors on August 12, 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 though 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.

In thousands of Brazilian Reais, unless otherwise stated

3. Financial instruments and risk management

3.1 Financial instruments by category

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

								Parent company
				06/30/2026				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	4	-	55,042	55,046	11	-	196	207
Marketable securities and financial investments	3,400,548	-	1,025,812	4,426,360	2,682,624	-	679,583	3,430,165
Derivative financial instruments	-	93,293	-	93,293	-	279,827	-	279,827
Trade receivables	-	-	91,465	91,465	-	-	79,454	79,454
Dividends receivable	-	-	449,119	449,119	-	-	595,237	595,237
Judicial deposits	-	-	172	172	-	-	144	144
	3,400,552	93,293	1,621,610	5,115,455	2,682,635	279,827	1,354,614	4,385,034

						Parent company
			06/30/2026			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	-	4,059	4,059	-	8,635	8,635
Loans and borrowings	-	4,634,823	4,634,823	-	5,116,701	5,116,701
Right-of-use leases	-	12,984	12,984	-	840	840
Derivative financial instruments - liabilities	1,544,804	-	1,544,804	1,307,945	-	1,307,945
Related parties - liabilities	-	133,353	133,353	-	133,353	133,353
Dividends payable	-	4,126	4,126	-	13,498	13,498
Payables for the acquisition of companies	-	106,423	106,423	-	211,918	211,918
	1,544,804	4,895,768	6,440,572	1,307,945	5,484,945	6,792,890

In thousands of Brazilian Reais, unless otherwise stated

	Consolidated									
	06/30/2026					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	1,997,833	-	-	1,443,734	3,441,567	2,574,576	-	-	455,377	3,029,953
Marketable securities and financial investments	14,658,437	-	43,442	-	14,701,879	13,901,234	-	164,411	-	14,065,645
Derivative financial instruments	-	470,691	-	-	470,691	-	741,507	-	-	741,507
Trade receivables	-	-	-	9,367,434	9,367,434	-	-	-	8,028,683	8,028,683
Related parties - assets	-	-	-	1,122	1,122	-	-	-	1,122	1,122
Dividends receivable	-	-	-	581	581	-	-	-	435	435
Judicial deposits	-	-	-	146,672	146,672	-	-	-	144,655	144,655
	16,656,270	**470,691**	**43,442**	**10,959,543**	**28,129,946**	**16,475,810**	**741,507**	**164,411**	**8,630,272**	**26,012,000**

	Consolidated					
	06/30/2026			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	-	7,159,396	7,159,396	-	7,377,321	7,377,321
Supplier financing - confirming	-	11,036	11,036	-	17,897	17,897
Floor plan	-	1,441,221	1,441,221	-	1,027,622	1,027,622
Loans and borrowings	-	56,029,594	56,029,594	-	56,668,673	56,668,673
Leases payable to financial institutions	-	110,300	110,300	-	91,071	91,071
Right-of-use leases	-	1,870,805	1,870,805	-	2,313,683	2,313,683
Derivative financial instruments	3,721,547	-	3,721,547	2,622,938	-	2,622,938
Assignment of receivables	-	2,250,397	2,250,397	-	3,304,231	3,304,231
Related parties	-	528	528	-	528	528
Dividends payable	-	244,292	244,292	-	322,387	322,387
Payables for the acquisition of companies	-	1,058,280	1,058,280	-	1,303,267	1,303,267
Forward purchase of shares from subsidiaries	-	1,279,648	1,279,648	-	1,246,538	1,246,538
	3,721,547	**71,455,497**	**75,177,044**	**2,622,938**	**73,673,218**	**76,296,156**

In thousands of Brazilian Reais, unless otherwise stated

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:

				Parent company
	06/30/2026		12/31/2025	
	Carrying amount	Fair value	Carrying amount	Fair value
Financial assets				
Cash and cash equivalents	55,046	55,046	207	207
Marketable securities and financial investments	4,426,360	4,426,360	3,430,165	3,430,165
Derivative financial instruments	93,294	93,294	279,828	279,828
Trade receivables	91,465	91,465	79,454	79,454
Dividends receivable	449,119	449,119	595,237	595,237
Judicial deposits	172	172	144	144
Total	**5,115,456**	**5,115,456**	**4,385,035**	**4,385,035**
Financial liabilities				
Trade payables	4,059	4,059	8,635	8,635
Loans and borrowings	4,634,823	4,559,368	5,116,701	4,896,918
Right-of-use leases	12,984	13,622	840	840
Derivative financial instruments	1,544,804	1,544,804	1,307,945	1,307,945
Related parties	133,355	133,355	133,354	133,354
Dividends payable	4,126	4,126	13,498	13,498
Payables for the acquisition of companies	106,425	106,425	211,919	211,919
Total	**6,440,576**	**6,365,759**	**6,792,892**	**6,573,109**

				Consolidated
	06/30/2026		12/31/2025	
	Carrying amount	Fair value	Carrying amount	Fair value
Financial assets				
Cash and cash equivalents	3,441,567	3,441,567	3,029,953	3,029,953
Marketable securities and financial investments	14,701,879	19,048,477	14,065,644	9,719,047
Derivative financial instruments	470,692	502,277	741,507	760,555
Trade receivables	9,367,434	7,784,211	8,028,683	8,028,683
Related parties	1,122	1,122	1,122	1,122
Dividends receivable	581	581	435	435
Judicial deposits	146,672	149,252	144,655	144,655
Total	**28,129,947**	**30,927,487**	**26,011,999**	**21,684,450**
Financial liabilities				
Trade payables	7,159,396	7,159,396	7,377,321	7,377,321
Supplier financing - confirming	11,036	11,036	17,897	17,897
Floor plan	1,441,221	1,441,221	1,027,622	1,027,622
Loans, borrowings and debentures	56,026,594	59,024,846	56,668,672	58,933,486
Leases payable to financial institutions	110,300	110,300	91,071	94,560
Right-of-use leases	1,870,805	1,764,106	2,313,682	2,494,448
Assignment of receivables	2,250,398	3,252,288	3,304,231	4,737,903
Derivative financial instruments	3,721,543	3,721,543	2,622,937	2,643,151
Related parties	621	621	621	621
Dividends payable	244,292	244,292	322,387	322,387
Payables for the acquisition of companies	1,058,280	1,059,957	1,303,268	1,303,268
Forward purchase of shares	1,279,648	1,279,648	1,246,538	1,246,538
Total	**75,174,134**	**79,069,254**	**76,296,247**	**80,199,203**

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.

In thousands of Brazilian Reais, unless otherwise stated

	Parent company			
	06/30/2026		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”)	55,020	55,020	153	153
Units of other funds	4	4	11	11
Marketable securities and financial investments				
Financial bills	521,191	521,191	445,554	445,554
Commercial notes	13,677	13,677	190,082	190,082
Commercial notes - related parties	1,025,812	1,025,812	679,583	679,583
Units of funds	59,113	59,113	55,961	55,961
Investments in CDB	949,351	949,351	614,435	614,435
Simpar Exclusive Fund	1,857,216	1,857,216	1,444,550	1,444,550
Derivative financial instruments				
Swap	93,293	93,293	279,827	279,827
	4,574,677	**4,574,677**	**3,710,156**	**3,710,156**
	4,574,677	**4,574,677**	**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, borrowings and debentures	4,634,823	4,634,823	5,116,701	5,116,701
Payables for the acquisition of companies	106,425	106,425	211,918	211,918
	4,741,248	**4,741,248**	**5,328,619**	**5,328,619**
	5,817,166	**5,817,166**	**6,347,091**	**6,347,091**

	Consolidated					
	06/30/2026			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”)	-	1,451,590	1,451,590	-	1,666,836	1,666,836
Repurchase agreements	-	512,981	512,981	-	868,998	868,998
Units of other funds	8,340	-	8,340	4,065	-	4,065
Other investments	24,922	-	24,922	34,677	1	34,678
Marketable securities and financial investments						
Credit Linked Notes (“CLN”)	-	4,085,270	4,085,270	-	4,346,598	4,346,598
Financial Treasury Bills (“LFT”)	5,467,107	-	5,467,107	4,600,837	-	4,600,837
National Treasury Bills (“LTN”)	2,939,349	-	2,939,349	3,074,981	-	3,074,981
Financial bills	772,011	-	772,011	791,591	-	791,591
Commercial notes	-	94,447	94,447	-	196,563	196,563
Units of funds	105,260	-	105,260	55,961	-	55,961
Investments in CDB	949,351	-	949,351	625,097	-	625,097
Others	-	245,553	245,553	-	209,520	209,520
Derivative financial instruments						
Swap	-	147,101	147,101	-	741,507	741,507
	10,266,340	**6,536,942**	**16,803,282**	**9,187,209**	**8,030,023**	**17,217,232**
Assets at fair value through other comprehensive income						
Marketable securities and financial investments						
Sovereign securities	43,527	-	43,527	164,412	-	164,412
Corporate bonds	-	-	-	84	-	84
Derivative financial instruments						
Swap	-	47,221	47,221	-	35,042	35,042
	43,527	**47,221**	**90,748**	**164,496**	**35,042**	**199,538**
	10,309,867	**6,584,163**	**16,894,030**	**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	-	-	-	-	3,047,152	3,047,152

In thousands of Brazilian Reais, unless otherwise stated

	Consolidated					
	06/30/2026			12/31/2025		
	Level 1	Level 2	Total	Level 1	Level 2	Total
	-	-	-	-	3,047,152	3,047,152
Financial liabilities not measured at fair value						
Loans, borrowings and debentures	-	56,029,594	56,029,594	-	56,668,672	56,668,672
Leases payable to financial institutions	-	110,300	110,300	-	91,071	91,071
Payables for the acquisition of companies	-	1,058,279	1,058,279	-	1,303,267	1,303,267
Assignment of receivables	-	2,250,397	2,250,397	-	3,304,231	3,304,231
Derivative financial instruments						
Swap	-	-	-	-	372,475	372,475
	-	59,448,570	59,448,570	-	61,739,716	61,739,716
	-	62,882,493	62,882,493	-	65,119,260	65,119,260

The curve used in the fair value measurement of agreements indexed to the CDI at June 30, 2026 is as follows:

Interest curve - Brazil							
Vertex	**1M**	**6M**	**1Y**	**2Y**	**3Y**	**5Y**	**10Y**
Rate (p.a.) - %	14.15	13.99	14.01	14.03	14.13	14.17	14.16

Source: B3, 06/30/2026.

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.

In thousands of Brazilian Reais, unless otherwise stated

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	Consolidated
	06/30/2026	06/30/2026
Amounts deposited in current account	**22**	**1,443,735**
Br AAA	55,024	1,951,431
Br AA+	-	46,401
Total financial investments	**55,024**	**1,997,832**
Total cash and cash equivalents	**55,046**	**3,441,567**

	Parent company	Consolidated
	06/30/2026	06/30/2026
Marketable securities and financial investments		
Br AAA	4,426,360	14,575,824
Br BB	-	126,055
Total marketable securities and financial investments	**4,426,360**	**14,701,879**

(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.

In thousands of Brazilian Reais, unless otherwise stated

(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) Derivative financial instrumentos

As of June 30, 2026, the SIMPAR Group has derivative instruments designated to hedge exposures to interest rate and foreign exchange risks, as well as a Total Return Swap derivative instrument entered into for the purpose disclosed in Note 1.1.2. The balances are presented as follows:

				Parent Company
	Assets		Liabilities	
	06/30/2026	12/31/2025	06/30/2026	12/31/2025
Hedging instruments	93,293	279,827	(1,309,043)	(1,307,945)
Other derivative instruments - *Total Return Swaps*	-	-	(235,761)	-
Total	**93,293**	**279,827**	**(1,544,804)**	**(1,307,945)**
Current	13,929	91,612	(430,301)	(512,036)
Non-current	79,364	188,215	(1,114,503)	(795,909)
Total	**93,293**	**279,827**	**(1,544,804)**	**(1,307,945)**

				Consolidated
	Assets		Liabilities	
	06/30/2026	12/31/2025	06/30/2026	12/31/2025
Hedging instruments	470,691	741,507	(3,485,786)	(2,622,938)
Other derivative instruments - *Total Return Swaps*	-	-	(235,761)	-
Total	**470,691**	**741,507**	**(3,721,547)**	**(2,622,938)**
Current	84,271	147,067	(1,193,510)	(1,020,516)
Non-current	386,420	594,440	(2,528,037)	(1,602,422)
Total	**470,691**	**741,507**	**(3,721,547)**	**(2,622,938)**

In thousands of Brazilian Reais, unless otherwise stated

The breakdown of the derivative instruments designated for hedging purposes is presented in the table below:

						Parent company and consolidated			
						Balance at 06/30/2026		Gains (losses) recognized for the six-month period ended 06/30/2026:	
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	Cash flow hedge	Swap USD + Fixed rate X CDI	USD 463,500	USD	(345,943)	(1,200,629)	(383,361)	-
Swap agreement	Exchange rate risk	Fair value hedge	Swap CDI Fixed rate X CDI	R$ 1,245,000	BRL	(6,369)	(40,230)	(16,550)	-
Swap agreement	Exchange rate risk	Fair value hedge	Swap IPCA X CDI	R$ 255,000	BRL	53,091	25,109	2,898	-
					Total Parent company	**(229,221)**	**(1,215,750)**	**(397,013)**	**-**
Swap agreement	Interest risk	Fair value hedge	Swap IPCA + Fixed rate X CDI	R$ 5,327,689	BRL	434,001	(126,463)	(65,743)	-
Swap agreement	Interest risk	Fair value hedge	Swap Fixed rate X CDI	R$ 3,634,001	BRL	(88,193)	(358,281)	(154,736)	-
Swap agreement	Interest risk	Fair value hedge	Swap CDI + Fixed rate X CDI	R$ 1,031,499	BRL	279,785	89,581	(3,340)	-
Swap agreement	Exchange rate risk	Fair value hedge	Swap USD X CDI	USD 2,177,000	USD	(541,244)	(921,433)	(520,755)	-
Swap agreement	Exchange rate risk	Cash flow hedge	Swap USD X CDI	USD 1,178,667	USD	(336,028)	(482,748)	(308,862)	(124,525)
					Total Consolidated	**(480,900)**	**(3,015,094)**	**(1,450,449)**	**(124,525)**

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.

In thousands of Brazilian Reais, unless otherwise stated

c. Liquidity risk

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

					Parent company
					06/30/2026
	Carrying amount	Contractual flow	Up to 1 year	Up to 2 years	Over 2 years
Financial assets					
Cash and cash equivalents	55,046	55,046	55,046	-	-
Marketable securities and financial investments	4,426,360	4,426,360	4,426,360	-	-
Derivative financial instruments	93,293	387,147	38,125	114,130	234,892
Trade receivables	91,465	91,465	91,465	-	-
Dividends receivable	449,119	449,119	449,119	-	-
Judicial deposits	172	172	172	-	-
Total	**5,115,455**	**5,409,309**	**5,060,287**	**114,130**	**234,892**
Financial liabilities					
Trade payables	4,059	4,059	4,059	-	-
Loans and borrowings	4,634,823	6,843,006	673,872	2,017,307	4,151,827
Right-of-use leases	12,984	17,280	3,893	3,581	9,806
Derivative financial instruments	1,544,804	3,000,164	62,606	561,053	2,376,505
Related parties	133,354	133,354	132,826	528	-
Dividends payable	4,126	4,126	4,126	-	-
Payables for the acquisition of companies	106,424	115,297	14,063	24,109	77,125
Total	**6,440,574**	**10,117,286**	**895,445**	**2,606,578**	**6,615,263**

					Consolidated
					06/30/2026
	Carrying amount	Contractual flow	Up to 1 year	Up to 2 years	Over 3 years
Financial assets					
Cash and cash equivalents	3,441,567	3,441,567	3,441,567	-	-
Marketable securities and financial investments	14,701,879	14,701,879	10,442,730	4,259,149	-
Derivative financial instruments	470,691	1,500,639	395,771	580,187	524,681
Trade receivables	9,367,434	9,462,015	8,957,526	416,941	87,548
Related parties - assets	1,122	1,122	180	942	-
Dividends receivable	581	581	581	-	-
Judicial deposits	146,672	146,672	146,672	-	-
Total	**28,129,946**	**29,254,475**	**23,385,027**	**5,257,219**	**612,229**
Financial liabilities					
Trade payables	7,159,396	7,159,396	7,159,396	-	-
Supplier financing - confirming	11,036	11,036	11,036	-	-
Floor plan	1,441,221	1,441,221	1,441,221	-	-
Loans and borrowings	56,026,594	85,360,341	12,654,006	20,584,524	52,121,811
Leases payable to financial institutions	110,300	204,568	145,103	29,743	29,722
Right-of-use leases	1,870,805	3,192,395	1,135,330	816,614	1,240,451
Assignment of receivables	2,250,398	4,321,580	3,114,226	1,011,344	196,010
Derivative financial instruments	3,721,546	5,782,968	2,536,374	1,777,807	1,468,787
Related parties	528	528	-	528	-
Dividends payable	244,292	244,292	244,292	-	-
Payables for the acquisition of companies	1,058,279	2,030,869	711,287	301,653	1,017,929
Forward purchase of shares	1,279,648	1,279,648	1,279,648	-	-
Total	**75,174,043**	**111,028,842**	**30,431,919**	**24,522,213**	**56,074,710**

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:

In thousands of Brazilian Reais, unless otherwise stated

- CDI at 14.01% p.a., based on the future yield curve (source: B3 S.A. - Brasil, Bolsa, Balcão);
- TLP at 9.13% p.a. (source: BNDES);
- IPCA at 3.4% p.a. (source: B3);
- IGP-M at 5.41% p.a. (source: B3);
- SELIC at 14.02% p.a. (source: B3);
- Euro rate of R$ 6.49 (source: B3); and
- US dollar rate of R$ 5.58 (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):

				Parent company
Description	Balance	Scenario I probable	Scenario II + depreciation of 25%	Scenario III + depreciation of 50%
Balances subject to exposure to CDI variations	(530,573)	(74,333)	(92,917)	(111,500)
Balances subject to exposure to Selic variations	1,857,216	26,038	32,548	39,057
Balance subject to net exposure	**1,326,643**	**(48,295)**	**(60,369)**	**(72,443)**

				Consolidated
Description	Balance	Scenario I probable	Scenario II + depreciation of 25%	Scenario III + depreciation of 50%
Balances subject to exposure to CDI variations	(48,291,292)	(6,765,610)	(8,457,013)	(10,148,415)
Balances subject to exposure to Selic variations	8,406,456	1,178,585	1,473,231	1,767,878
Balances subject to exposure to IPCA variations	(7,659,302)	(260,416)	(325,520)	(390,624)
Balances subject to exposure to fixed rate variations	(4,420,062)	(254,154)	(254,154)	(254,154)
Balance subject to net exposure	**(51,964,200)**	**(6,101,595)**	**(7,563,455)**	**(9,025,315)**

4. Cash and cash equivalents

	Parent company		Consolidated	
	06/30/2026	12/31/2025	06/30/2026	12/31/2025
Cash	14	11	24,558	10,748
Banks	8	32	1,419,177	444,629
Total cash equivalents	**22**	**43**	**1,443,735**	**455,377**
Bank deposit certificates ("CDB")	55,020	153	1,451,590	1,666,836
Repurchase agreements backed by financial operations	-	-	512,981	868,998
Units of other funds	4	11	8,340	4,065
Others	-	-	24,921	34,677
Total financial investments	**55,024**	**164**	**1,997,832**	**2,574,576**
Total	**55,046**	**207**	**3,441,567**	**3,029,953**

In the six-month period ended June 30, 2026, the average return on the investments was 16.58% p.a. (at December 31, 2025, the average return was 16.51% p.a.).

5. Marketable securities and financial investments

	Parent company		Consolidated	
Operations	06/30/2026	12/31/2025	06/30/2026	12/31/2025
Exclusive investment fund Simpar (i)	1,857,216	1,444,550	-	-
Financial Treasury Bills ("LFT")	-	-	5,467,107	4,600,837
Repurchase agreements of treasury bonds	-	-	2,939,349	3,074,981
Corporate securities (in USD)	-	-	-	84
CLN - Credit linked note (ii)	-	-	4,085,270	4,346,598
Financial bills (iii)	521,191	445,554	772,011	791,591
Investments in CDB (iii) (iv)	949,351	614,435	949,351	625,097
Units of funds	59,113	55,961	105,259	55,961
Sovereign securities	-	-	43,527	164,412
Commercial notes	13,677	190,082	94,447	196,563
Commercial notes - related parties (Note 22.1)	1,025,812	679,583	-	-
Others	-	-	245,558	209,521
Total	**4,426,360**	**3,430,165**	**14,701,879**	**14,065,645**
Current assets	4,426,360	3,430,165	10,442,730	11,074,652
Noncurrent assets	-	-	4,259,149	2,990,993
Total	**4,426,360**	**3,430,165**	**14,701,879**	**14,065,645**

In thousands of Brazilian Reais, unless otherwise stated

(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 quarterly information, and their portfolio comprise (i) Bank Deposit Certificates - CDB (6.82%); (ii) Treasury Financial Bills - LFT (57.49%), (iii) Repurchase Agreements (32.87%); and (iv) Financial Bills (2.82%).

(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$ 1,004,191 (R$ 473,731 in Financial Bills and R$ 530,460 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 R$ 183,089 deposited as collateral under derivative instrument agreements related to the capital increase transaction detailed in Note 1.1.1.

In the six-month period ended June 30, 2026, the average income from the investments was 14.76% p.a. (14.42% p.a. at December 31, 2025).

6. Trade receivables

	Parent company		Consolidated	
	06/30/2026	12/31/2025	06/30/2026	12/31/2025
Customers and credit card companies	-	-	5,712,504	5,411,490
Unbilled revenue from rendering services and leases – contract assets	-	-	1,167,662	1,041,713
Financial credit operations receivable	-	-	2,541,500	2,047,412
Related parties (Note 22.1)	91,465	78,794	1,831	340
Other receivables	-	660	1,128,539	569,188
(-) Expected credit losses of trade receivables	-	-	(1,184,602)	(1,041,460)
Total	**91,465**	**79,454**	**9,367,434**	**8,028,683**
Current	91,465	79,454	8,715,741	7,700,608
Noncurrent	-	-	651,693	328,075
Total	**91,465**	**79,454**	**9,367,434**	**8,028,683**

6.1 Aging list and expected credit losses of trade receivables

	Consolidated							
	06/30/2026				12/31/2025			
	Trade receivables	Expected credit losses	%	Trade receivables, net	Trade receivables	Expected credit losses	%	Trade receivables, net
Total falling due	**7,575,690**	**(46,837)**	**0.62%**	**7,528,853**	**5,918,240**	**(36,842)**	**0.62%**	**5,881,398**
Overdue from 1 to 30 days	781,361	(17,827)	2.28%	763,534	828,896	(15,633)	1.89%	813,263
Overdue from 31 to 90 days	513,309	(39,952)	7.78%	473,357	478,626	(35,528)	7.42%	443,098
Overdue from 91 to 180 days	300,648	(73,693)	24.51%	226,955	357,213	(59,798)	16.74%	297,415
Overdue from 181 to 365 days	315,362	(148,487)	47.08%	166,875	361,141	(141,326)	39.13%	219,815
Overdue for more than 365 days	1,065,666	(857,806)	80.49%	207,860	1,126,027	(752,333)	66.81%	373,694
Total overdue	**2,976,346**	**(1,137,765)**	**38.23%**	**1,838,581**	**3,151,903**	**(1,004,618)**	**31.87%**	**2,147,285**
Total	**10,552,036**	**(1,184,602)**	**11.23%**	**9,367,434**	**9,070,143**	**(1,041,460)**	**11.48%**	**8,028,683**

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

	Consolidated
At December 31, 2024	**(776,353)**
Additions	(287,342)
Reversals	114,827
Movement of discontinued operations	2
Write-off of discontinued operations	8,362
Reclassifications and write-off to losses (i)	(18,159)
At June 30, 2025	**(958,663)**
At December 31, 2025	**(1,041,460)**
Additions	(318,601)
Reversals	161,422
Foreign exchange variation	413
Write-off of discontinued operations	2,603
Reclassifications and write-off to losses (i)	11,021
At June 30, 2025	**(1,184,602)**

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.

In thousands of Brazilian Reais, unless otherwise stated

7. Inventories

	Consolidated	
	06/30/2026	12/31/2025
New vehicles	1,552,341	1,785,444
Used vehicles	609,850	541,496
Parts for resale	421,799	412,679
Consumables	135,936	142,605
Industrial inventories	86,036	102,373
(-) Estimated losses on impairment of inventories	(135,722)	(152,683)
Total	**2,670,240**	**2,831,914**

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

	Consolidated
At December 31, 2024	**(69,217)**
Additions	(35,871)
Reversals	4,327
At June 30, 2025	**(100,761)**
At December 31, 2025	**(152,683)**
Additions	(26,459)
Reversals	43,420
At June 30, 2025	**(135,722)**

8. Fixed assets available for sale

Movements in the six-month periods ended June 30, 2026 and 2025 were as follows:

			Consolidated
	Vehicles	Machinery and equipment	Total
At December 31, 2025	**1,187,377**	**150,286**	**1,337,663**
Assets returned from finance lease agreements	6,783	-	6,783
Assets written-off as cost of assets sold	(3,439,307)	(68,560)	(3,507,867)
Assets transferred to inventories of used vehicles (i)	(449,824)	-	(449,824)
Assets transferred from property and equipment	4,129,570	59,191	4,188,761
At June 30, 2025	**1,434,599**	**140,917**	**1,575,516**

			Consolidated
	Vehicles	Machinery and equipment	Total
At December 31, 2024	**1,449,172**	**126,442**	**1,575,615**
Assets returned from finance lease agreements	31,844	-	31,844
Assets written-off as cost of assets sold	(4,025,896)	(108,377)	(4,134,273)
Reversal of provision for impairment of assets	582	-	582
Assets transferred from property and equipment	4,776,780	154,875	4,931,655
At June 30, 2025	**2,232,482**	**172,940**	**2,405,423**

(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.

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 the six-month periods ended June 30, 2026 and 2025 were as follows:

												Parent company
Investments	**12/31/2025**	**Capital contribution (vi)**	**Corporate restructuring (v)**	**Equity results from subsidiaries**	**Distribution of dividends**	**Disposal of investment (iii)**	**Capital gain on capital increase (iv)**	**Other changes in equity (ii)**	**Reclassification**	**06/30/2026**	**Interest %**	**Equity at 06/30/2026**
Automob Participações	1,387,513	-	-	(108,722)	-	-	-	(3,828)	-	1,274,963	68.24%	1,868,486
Movida Participações	1,832,524	109,292	-	170,824	-	-	75,571	(48,111)	-	2,140,100	60.93%	3,901,503
Vamos	1,466,999	75,995	-	110,838	-	-	84,407	(31,792)	-	1,706,447	56.79%	3,298,474
JSL	897,261	-	-	(96,282)	-	(58,314)	-	-	-	742,665	67.81%	1,182,769
BBC Holding	260,982	61,000	4,195	(369)	-	-	-	-	-	325,808	100.00%	325,808
CS Infra	122,984	-	(90,835)	(16,098)	-	-	-	21,440	-	37,491	63.27%	59,255
Simpar Europe	76,839	-	-	(8,558)	-	-	-	-	-	68,281	100.00%	68,281
Avante Seminovos	71,040	-	(71,040)	-	-	-	-	-	-	-	-	-
CS Brasil Holding	68,468	-	18,153	17,585	-	-	-	(8,925)	-	95,281	100.00%	95,281
Original Locadora (i)	-	-	-	(2,678)	-	-	-	(883)	48,688	45,127	100.00%	45,127
Madre Corretora	6,385	-	-	3,206	(7,053)	-	-	-	-	2,538	100.00%	2,538
BBC Pagamentos	4,035	-	(4,195)	160	-	-	-	-	-	-	0.00%	-
Welfare Ambiental	1,355	-	-	(831)	-	-	-	-	-	524	80.00%	655
BSIM Participações	9,040	-	-	-	-	-	-	(19)	-	9,021	11.20%	80,546
ASIM Participações	-	24,819	-	(824)	-	-	-	(14,035)	-	9,960	25.00%	39,838
CSIM Participações	-	-	51,490	6,245	-	-	-	9,442	-	67,177	62.33%	107,776
Goodwill on business acquisition	29,427	-	-	-	-	-	-	-	-	29,427		
Total investments	**6,234,852**	**271,106**	**(92,232)**	**74,496**	**(7,053)**	**(58,314)**	**159,978**	**(76,711)**	**48,688**	**6,554,810**		
Provision for investment losses												
HSIM Participações	-	-	21,192	(13,304)	-	-	-	(15,997)	-	(8,109)	63.27%	(12,817)
Original Locadora	(22,352)	-	71,040	-	-	-	-	-	(48,688)	-	-	-
Simpar Finance	(69,903)	15,181	-	(8,203)	-	-	-	(5,352)	-	(68,277)	100.00%	(68,277)
Total provision for investment losses	**(92,255)**	**15,181**	**92,232**	**(21,507)**	**-**	**-**	**-**	**(21,349)**	**(48,688)**	**(76,386)**		
Total investments, net of provision for losses	**6,142,597**	**286,287**	**-**	**52,989**	**(7,053)**	**(58,314)**	**159,978**	**(98,060)**	**-**	**6,478,424**		

(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.
(iii) Refers to the sale of a 5% interest in JSL to BNDESPAR, as detailed in Note 1.1.1.
(iv) Refers to the capital gain in the capital increase in subsidiaries Vamos and Movida, detailed in Note 1.1.1.
(v) During the six-month period ended June 30, 2026, the SIMPAR Group carried out certain corporate reorganizations, including: (i) the contribution of its equity interests in Atu 12 and Atu 18 to a newly established holding company named HSIM Participações; (ii) the contribution of its equity interest in Grãos do Piauí to a newly established holding company named CSIM Participações; and (iii) the contribution of its equity interest in BBC Pagamentos to BBC Holding.

In thousands of Brazilian Reais, unless otherwise stated

(vi) Of the R$ 24,819 capital contribution made to ASIM Participações, R$ 1,332 was contributed in cash and R$ 23,487 through assets transferred to ASIM Participações. Accordingly, the total amount of capital contributions made in cash was R$ 262,800, which is presented in the statement of cash flows.

								Parent company
Investments	**12/31/2024**	**Capital contribution**	**Equity results from subsidiaries**	**Distribution of dividends**	**Other changes**	**06/30/2025**	**Interest %**	**Equity at 06/30/2025**
Automob Participações	1,571,281	-	(47,187)	-	-	1,524,094	68.24%	2,241,003
Movida Participações	1,440,828	-	99,594	(141)	75,467	1,615,748	60.25%	2,648,974
Vamos	1,360,724	-	124,416	-	(457)	1,484,683	56.79%	2,604,224
JSL	1,195,064	-	39,807	-	(1,148)	1,233,723	67.81%	1,819,295
BBC Holding	267,451	5,908	(1,473)	-	(16,580)	255,306	100.00%	255,305
Ciclus Ambiental	160,332	-	19,351	-	-	179,683	100.00%	179,683
CS Infra	142,825	26,849	(24,268)	-	(1,211)	144,195	100.00%	144,195
Simpar Europe	82,067	-	(3,239)	-	-	78,828	100.00%	78,828
Avante Seminovos ltda.	71,121	-	(36)	-	-	71,085	100.00%	71,085
Simpar Empreendimentos	72,547	600	(861)	-	-	72,286	100.00%	72,286
Madre Corretora	4,306	-	980	-	(47)	5,239	100.00%	5,239
BBC Pagamentos	2,778	-	804	-	-	3,582	100.00%	3,582
Welfare Ambiental	1,586	48	(279)	-	-	1,355	100.00%	1,355
Goodwill on business acquisition	29,427	-	-	-	-	29,427		
Total investments	**6,402,336**	**33,405**	**207,609**	**(141)**	**56,024**	**6,699,233**		
Provision for investment losses								
CS Brasil Holding	(517,840)	-	(78,136)	-	584,289	(11,687)	100.00%	(11,687)
Original Locadora	(18,243)	-	(4,393)	-	-	(22,636)	100.00%	(16,618)
Simpar Finance	(82,328)	-	(956)	-	11,618	(71,666)	100.00%	(71,666)
Total provision for investment losses	**(618,411)**	**-**	**(83,485)**	**-**	**595,907**	**(105,989)**		
Total investments, net of provision for losses	**5,783,925**	**33,405**	**124,124**	**(141)**	**651,931 (i)**	**6,593,244**		

(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.

In thousands of Brazilian Reais, unless otherwise stated

					Consolidated
Investments	12/31/2025	Other changes	Equity results from subsidiaries	06/30/2026	Interest %
BRT Sorocaba Concessionárias	43,419	(92)	3,844	47,171	50.00
Total investments	**43,419**	**(92)**	**3,844**	**47,171**	

					Consolidated
Investments	12/31/2024	Other changes	Equity results from subsidiaries	06/30/2025	Interest %
BRT Sorocaba Concessionárias	41,522	(2,898)	3,463	42,087	50.00
Others	953	(953)	-	-	
Total investments	**42,475**	**(3,851)**	**3,463**	**42,087**	

Balances of assets and liabilities and results of subsidiaries

The balances of assets, liabilities, revenues and expenses of subsidiaries in the six-month periods ended June 30, 2026 and 2023 are as follows:

								Parent company
								06/30/2026
Investments	Current assets	Noncurrent assets	Current liabilities	Noncurrent liabilities	Equity	Net revenues	Costs and expenses	Profit (loss) for the period
JSL S.A.	2,883,383	6,569,896	2,228,272	6,042,238	1,182,769	2,593,935	(2,726,830)	(132,894)
Automob Participações	1,594,201	2,770,809	1,094,017	1,402,506	1,868,486	760,070	(911,839)	(151,769)
Vamos Locação	6,303,144	16,256,844	3,673,311	15,588,203	3,298,474	2,952,668	(2,764,961)	187,707
Movida Participações	5,273,226	27,525,117	9,724,036	19,172,803	3,901,503	6,048,541	(5,788,378)	260,163
CS Infra	59,456	171,745	28,545	143,402	59,255	-	(25,444)	(25,444)
CS Brasil Holding	430,401	1,741,869	1,583,849	860,722	(272,302)	85,261	(67,676)	17,585
BBC Holding Financeira	4,454	321,528	175	-	325,808	-	(287)	(287)
BBC Pagamentos	21,776	8,673	6,476	10,632	13,341	2,596	(2,290)	306
Simpar Finance	49,925	-	1,323	116,880	(68,278)	-	(8,203)	(8,203)
Simpar Europe	2,569,579	112,949	40,871	2,573,375	68,281	-	(8,558)	(8,558)
Original Locad Veic	38,176	13,996	861	166	51,145	590	(3,268)	(2,678)
Madre Corretora	5,052	221	2,726	9	2,538	5,440	(2,234)	3,206
Welfare Ambiental	629	17,845	3,464	14,354	655	59	(759)	(699)
ASIM Part. Holding	2,643	78,619	7,191	34,234	39,838	-	(3,296)	(3,296)
BSIM Part. Holding	4,710	75,902	65	-	80,546	-	(81)	(81)

In thousands of Brazilian Reais, unless otherwise stated

								Parent company
								06/30/2025
Investments	**Current assets**	**Noncurrent assets**	**Current liabilities**	**Noncurrent liabilities**	**Equity**	**Net revenues**	**Costs and expenses**	**Profit (loss) for the period**
BBC Holding Financeira	15,934	239,501	130	-	255,305	-	(1,473)	(1,473)
BBC Pagamentos	9,016	7,687	2,489	10,632	3,582	3,688	(2,884)	804
CS Brasil Holding	166,610	1,891,799	362,520	2,064,137	(368,248)	1,004	(79,056)	(78,052)
CS Infra	6,848	160,472	22,874	252	144,195	-	(24,268)	(24,268)
Ciclus Ambiental	2	179,767	86	-	179,683	-	19,351	19,351
JSL S.A.	2,952,338	6,721,366	1,517,479	6,336,930	1,819,295	2,710,704	(2,657,412)	53,292
Madre Corretora	7,222	148	2,111	14	5,239	3,409	(2,417)	992
Movida Participações	5,802,447	23,761,318	10,560,994	16,353,673	2,649,095	5,787,450	(5,641,387)	146,063
Vamos Locação	5,746,757	16,452,363	3,092,966	16,501,930	2,604,224	2,568,846	(2,368,250)	200,596
Original Locad Veic	40,434	15,722	71,765	1,010	(16,618)	4,439	(8,832)	(4,393)
Avante Seminovos	70,969	859	743	-	71,085	212	(248)	(36)
Simpar Empreend Imob.	678	71,874	266	-	72,286	1,232	(2,094)	(861)
Simpar Europe	2,600,557	231,444	44,072	2,709,101	78,828	-	(3,239)	(3,239)
Simpar Finance	165,033	-	1,323	235,376	(71,666)	-	(956)	(956)
Automob Participações	6,356,270	2,618,192	5,427,556	1,305,896	2,241,003	146,437	(209,974)	(63,537)
Welfare Ambiental	109	1,944	442	256	1,355	-	(279)	(279)

In thousands of Brazilian Reais, unless otherwise stated

10. Property and equipment

Movements in the six-month periods ended June 30, 2026 and 2025 were as follows:

										Parent company
Cost:	**Vehicles**	**Leasehold improvements**	**Computers and peripherals**	**Land**	**Facilities**	**Construction in progress**	**Right of use**	**Aircraft**	**Others**	**Total**
At December 31, 2025	**1,132**	**27,808**	**5,378**	**62,061**	**46,193**	**3,380**	**2,854**	**119,014**	**16,650**	**284,470**
Additions	-	-	1,115	-	4,463	1,399	13,536	-	126	20,639
Transfers	-	1,692	-	13,296	-	(1,692)	-	-	(13,296)	-
Assets written off and others	-	-	-	-	(756)	-	-	(119,014)	(1,709)	(121,479)
At June 30, 2026	**1,132**	**29,500**	**6,493**	**75,357**	**49,900**	**3,087**	**16,390**	**-**	**1,771**	**183,630**
Accumulated depreciation:										
At December 31, 2025	**(401)**	**(10,037)**	**(2,590)**	**-**	**(39,815)**	**-**	**(1,963)**	**(23,289)**	**(524)**	**(78,619)**
Depreciation expense for the period	(113)	(581)	(591)	-	(2,345)	-	(1,646)	(479)	(85)	(5,840)
Assets written off and others	-	-	-	-	(3,000)	-	-	23,768	-	20,768
At June 30, 2026	**(514)**	**(10,618)**	**(3,181)**	**-**	**(45,160)**	**-**	**(3,609)**	**-**	**(609)**	**(63,691)**
Net balances:										
At December 31, 2025	**731**	**17,771**	**2,788**	**62,061**	**6,378**	**3,380**	**891**	**95,725**	**16,126**	**205,851**
At June 30, 2026	**618**	**18,882**	**3,312**	**75,357**	**4,740**	**3,087**	**12,781**	**-**	**1,162**	**119,939**
Average depreciation rate for the period:	**20%**	**4%**	**20%**	**-**	**10%**	**-**	**8%**	**4%**	**4%**	**-**

									Parent company
Cost:	**Vehicles**	**Leasehold improvements**	**Computers and peripherals**	**Facilities**	**Construction in progress**	**Right of use**	**Aircraft**	**Others**	**Total**
At December 31, 2024	**1,465**	**26,524**	**3,811**	**46,255**	**2,896**	**-**	**157,999**	**16,121**	**255,071**
Additions	-	-	270	-	1,150	2,818	-	145	4,383
Transfers	-	951	704	-	(951)	-	-	(704)	-
Assets written off and others	(333)	(229)	-	(62)	-	-	-	(9,762)	(10,386)
At June 30, 2025	**1,132**	**27,246**	**4,785**	**46,193**	**3,095**	**2,818**	**157,999**	**5,800**	**249,068**
Accumulated depreciation:									
At December 31, 2024	**(336)**	**(9,187)**	**(1,598)**	**(35,187)**	**-**	**-**	**(43,519)**	**(370)**	**(90,197)**
Depreciation expense for the period	(120)	(534)	(470)	(2,345)	-	(290)	(1,884)	(75)	(5,718)
Assets written off and others	122	228	-	62	-	-	-	2	414
At June 30, 2025	**(334)**	**(9,493)**	**(2,068)**	**(37,470)**	**-**	**(290)**	**(45,403)**	**(443)**	**(95,501)**
Net balances:									
At December 31, 2024	**1,129**	**17,337**	**2,213**	**11,068**	**2,896**	**-**	**114,480**	**15,751**	**164,874**
At June 30, 2025	**798**	**17,753**	**2,717**	**8,723**	**3,095**	**2,528**	**112,596**	**5,357**	**153,567**
Average depreciation rate for the period:	**20%**	**4%**	**20%**	**10%**	**-**	**8%**	**4%**	**4%**	**-**

In thousands of Brazilian Reais, unless otherwise stated

												Consolidated
Cost:	**Vehicles**	**Machinery and equipment**	**Leasehold improvements**	**Computers and peripherals**	**Furniture and fixtures**	**Buildings**	**Land**	**Construction in progress**	**Right of use**	**Aircraft**	**Others**	**Total**
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	6,538,940	128,311	16,492	25,358	17,067	1,198	-	98,822	505,458	42,000	18,308	7,391,954
Remeasurement	-	-	-	-	-	-	-	-	89,945	-	-	89,945
Transfers	3,235	(2,937)	79,086	69	(60)	1,173	13,296	(61,187)	(3,792)	-	(28,883)	-
Transfers to fleet assets available for sale (i)	(5,283,202)	(140,260)	-	-	-	-	-	-	-	-	-	(5,423,462)
Exchange rate changes in property and equipment of subsidiaries abroad	(41,589)	(488)	(10)	(36)	(426)	(7,466)	(1,436)	(49)	(5,483)	-	5	(56,978)
Assets written off and others	(362,647)	(111,262)	(45,371)	(8,153)	(2,648)	(4,822)	(31,107)	(2,914)	(240,762)	(80,350)	(54,962)	(944,998)
Movements of discontinued operations	-	218	-	14	6	-	-	-	-	-	-	238
Write-off of discontinued operations	(768)	(9,468)	-	(977)	(3,171)	-	-	-	(118,354)	-	-	(132,738)
At June 30, 2026	**45,415,929**	**5,657,465**	**1,371,760**	**243,078**	**283,185**	**244,136**	**471,048**	**331,272**	**3,990,045**	**80,664**	**73,013**	**58,161,595**
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	(1,682,628)	(281,140)	(66,175)	(16,198)	(10,131)	(4,026)	-	-	(347,215)	(2,523)	(9,103)	(2,419,139)
Transfers	(365)	(21)	2,594	-	364	(432)	-	-	(7,940)	-	5,800	-
Transfers to fleet assets available for sale	1,153,626	81,072	-	-	-	-	-	-	-	-	-	1,234,698
Assets written off and others	94,896	101,948	29,764	7,042	1,964	(2,719)	-	-	93,088	23,768	21,978	371,729
Exchange rate changes in property and equipment of subsidiaries abroad	8,542	46	5	13	210	358	-	-	3,767	-	(4)	12,937
Movements of discontinued operations	(25)	(286)	-	(94)	(145)	-	-	-	(12,106)	-	-	(12,656)
Write-off of discontinued operations	90	1,672	-	404	684	-	-	-	56,548	-	-	59,398
At June 30, 2026	**(5,039,743)**	**(1,987,662)**	**(508,503)**	**(148,800)**	**(144,641)**	**(66,618)**	**-**	**-**	**(2,095,851)**	**(2,044)**	**(52,455)**	**(10,046,317)**
Net balances:												
At December 31, 2025	**39,948,081**	**3,902,398**	**846,872**	**86,836**	**134,830**	**194,254**	**490,295**	**296,600**	**1,881,040**	**95,725**	**67,419**	**47,944,350**
At June 30, 2026	**40,376,186**	**3,669,803**	**863,257**	**94,278**	**138,544**	**177,518**	**471,048**	**331,272**	**1,894,194**	**78,620**	**20,558**	**48,115,278**
Average depreciation rate for the period:												
Light vehicles	**10%**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	
Heavy vehicles, machinery and equipment	**4%**	**9%**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	
Others	**-**	**-**	**10%**	**20%**	**10%**	**4%**	**-**	**-**	**7%**	**4%**	**9%**	

(i) Assets, when decommissioned, are made available for sale and classified under fixed assets available for sale.

In thousands of Brazilian Reais, unless otherwise stated

Cost:	Vehicles	Machinery and equipment	Leasehold improvements	Computers and peripherals	Furniture and fixtures	Buildings	Land	Landfill cells (ii)	Construction in progress	Right of use	Aircraft	Others	Total
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	5,859,994	318,601	38,356	15,731	13,747	2,645	19,727	3,857	191,059	721,377	-	18,548	7,203,642
Transfers	43,711	(4,099)	145,127	12,321	913	(13,217)	10,510	24,211	(155,069)	(4,929)	-	(67,268)	(7,789)
Transfers to / return of fixed assets available for sale (i)	(5,847,429)	(249,427)	-	-	-	-	-	-	-	-	-	-	(6,096,856)
Foreign exchange variation in property and equipment of subsidiaries abroad	(13,553)	(633)	(142)	(111)	(82)	(176)	(34)	-	-	(220)	-	(39)	(14,990)
Assets written off and others	(400,294)	(12,835)	(34,666)	(3,127)	(3,650)	(18)	-	-	(1,134)	(54,206)	-	(12,668)	(522,598)
At June 30, 2025	**41,235,587**	**5,847,926**	**1,324,648**	**221,623**	**261,003**	**334,649**	**372,419**	**621,554**	**351,688**	**3,665,425**	**157,999**	**146,428**	**54,540,949**
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)**	**(100,608)**	**(7,717,041)**
Depreciation expense for the period	(1,440,410)	(280,617)	(57,579)	(13,896)	(10,156)	(5,509)	-	(8,318)	-	(294,891)	(1,884)	(8,487)	(2,121,747)
Transfers	16,914	(22,765)	(2,527)	(6,670)	(6,806)	4,646	-	-	-	18,663	-	6,334	7,789
Transfers to / return of fixed assets available for sale (i)	1,070,648	94,553	-	-	-	-	-	-	-	-	-	-	1,165,201
Assets written off and others	126,125	7,207	30,334	2,147	1,977	6	-	-	-	33,001	-	581	201,378
Foreign exchange variation in property and equipment of subsidiaries abroad	4,517	58	58	52	30	7	-	-	-	146	-	18	4,886
At June 30, 2025	**(3,935,565)**	**(1,727,528)**	**(486,927)**	**(130,121)**	**(131,228)**	**(60,915)**	**-**	**(228,753)**	**-**	**(1,610,932)**	**(45,403)**	**(102,162)**	**(8,459,534)**
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**	**107,247**	**46,262,499**
At June 30, 2025	**37,300,022**	**4,120,398**	**837,721**	**91,502**	**129,775**	**273,734**	**372,419**	**392,801**	**351,688**	**2,054,493**	**112,596**	**44,266**	**46,081,415**
Average depreciation rate for the period:													
Light vehicles	**9%**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	
Heavy vehicles, machinery and equipment	**4%**	**9%**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	
Others	**-**	**-**	**10%**	**20%**	**10%**	**4%**	**-**	**2%**	**-**	**6%**	**4%**	**9%**	

(i) Assets, when decommissioned, are made available for sale and classified under fixed assets available for sale.

(ii) The cells, units of the landfill drainage system, are depreciated by a criterion based on deposited unit, in which each ton of waste deposited reduces the potential for future landfill deposits in the proportion of the material deposited. Consequently, it also proportionally reduces ("consumes") the future economic benefits of the landfill. Depreciation takes into account the relationship between solid waste collected and deposited up to the total storage capacity of such waste in each of the waste deposit cells.

In thousands of Brazilian Reais, unless otherwise stated

10.1 Leases of property and equipment items

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

	Consolidated	
	06/30/2026	12/31/2025
Cost - capitalized leases	1,237,697	1,219,004
Accumulated depreciation	(975,392)	(881,004)
Net balance	**262,305**	**338,000**

11. Intangible assets

Movements the six-month periods ended June 30, 2026 and 2025 were as follows:

	Parent company		
Cost:	**Software**	**Software in progress**	**Total**
At December 31, 2025	**12,740**	**5,200**	**17,940**
Additions	330	4,532	4,862
Write-offs, transfers and others	2,043	(2,043)	-
At June 30, 2026	**15,113**	**7,689**	**22,802**
Accumulated amortization			
At December 31, 2025	**(6,261)**	**-**	**(6,261)**
Amortization expense for the period	(1,377)	-	(1,377)
At June 30, 2026	**(7,638)**	**-**	**(7,638)**
Net balances:			
At December 31, 2025	**6,479**	**5,200**	**11,679**
At December 31, 2026	**7,475**	**7,689**	**15,164**
Average amortization rate for the period	**20%**	**-**	**-**

	Parent company		
Cost:	**Software**	**Software in progress**	**Total**
At December 31, 2024	**12,174**	**1,368**	**13,542**
Additions	181	1,584	1,765
Write-offs, transfers and others	(1)	(3)	(4)
At June 30, 2025	**12,354**	**2,949**	**15,303**
Accumulated amortization			
At December 31, 2024	**(3,710)**	**-**	**(3,710)**
Amortization expense for the period	(1,231)	-	(1,231)
At June 30, 2025	**(4,941)**	**-**	**(4,941)**
Net balances:			
At December 31, 2024	**8,464**	**1,368**	**9,832**
At December 31, 2025	**7,413**	**2,949**	**10,362**
Average amortization rate for the period	**20%**	**-**	**-**

In thousands of Brazilian Reais, unless otherwise stated

								Consolidated
Cost:	Software	Goodwill	Non-compete agreement and customer list	Concession agreements (i)	Distribution agreements (ii)	Commercial rights	Others	Total
At December 31, 2025	**651,843**	**1,103,231**	**378,027**	**1,897,527**	**880,022**	**109,576**	**237,428**	**5,257,654**
Additions	38,439	-	-	67,237	-	-	34,497	140,173
Write-offs, transfers and others	(1,649)	-	-	-	-	-	(1,179)	(2,828)
Movements of discontinued operations (iii)	13	-	-	61,442	-	-	5	61,460
Write-off of discontinued operations (iii)	(350)	-	-	(1,614,339)	-	-	(457)	(1,615,146)
At June 30, 2026	**688,296**	**1,103,231**	**378,027**	**411,867**	**880,022**	**109,576**	**270,294**	**3,841,313**
Accumulated amortization								
At December 31, 2025	**(310,477)**	**-**	**(173,087)**	**(62,461)**	**(107,696)**	**(29,431)**	**(9,520)**	**(692,672)**
Amortization expense for the period	(20,334)	-	(35,005)	(3,682)	(7,844)	(151)	(4)	(67,020)
Write-offs, transfers and others	1,871	-	-	-	-	-	796	2,667
Movements of discontinued operations (iii)	(34)	-	-	(15,824)	-	-	-	(15,858)
Write-off of discontinued operations (iii)	179	-	-	65,432	-	-	-	65,611
At June 30, 2026	**(328,795)**	**-**	**(208,092)**	**(16,535)**	**(115,540)**	**(29,582)**	**(8,728)**	**(707,272)**
Net balances:								
At December 31, 2025	**341,366**	**1,103,231**	**204,940**	**1,835,066**	**772,326**	**80,145**	**227,908**	**4,564,982**
At June 30, 2026	**359,501**	**1,103,231**	**169,935**	**395,332**	**764,482**	**79,994**	**261,566**	**3,134,041**
Average amortization rate for the period:	**20%**	**-**	**20%**	**5%**	**5%**	**5%**	**5%**	

(i) Refers to rights to operate the road infrastructure, bus terminals, rotating park and public market of the subsidiaries of CS Infra
(ii) Refers to distribution agreements (concessions) with machinery, equipment and car makers.
(iii) The derecognition of discontinued operations relates to the reclassification of CS Portos Aratu operations to assets held for sale, as disclosed in Note 30.1, and to Ciclus Amazônia as a result of its disposal, as detailed in Note 1.1.7.

									Consolidated
Cost:	Software	Goodwill	Non-compete agreement and customer list	Concession agreements	Distribution agreements	Software in progress	Commercial rights	Others	Total
At December 31, 2024	**482,546**	**1,185,574**	**432,331**	**1,491,342**	**933,118**	**3,995**	**107,374**	**267,190**	**4,903,470**
Additions	37,547	-	-	243,082	-	-	-	6,281	286,910
Transfers	537	-	-	-	-	-	-	(537)	-
Write-offs, transfers and others	(20,592)	-	-	(9,062)	-	-	(300)	(1,837)	(31,791)
At June 30, 2025	**500,038**	**1,185,574**	**432,331**	**1,725,362**	**933,118**	**3,995**	**107,074**	**271,097**	**5,158,589**
Accumulated amortization									
At December 31, 2024	**(252,012)**	**-**	**(141,181)**	**(59,216)**	**(114,248)**	**-**	**(51,318)**	**(4,906)**	**(622,881)**
Write-offs, transfers and others	1,552	-	-	-	-	-	300	6	1,858
Amortization expense for the period	(29,856)	-	(25,660)	(19,985)	(17,583)	-	(451)	(1,102)	(94,637)
At June 30, 2025	**(280,316)**	**-**	**(166,841)**	**(79,201)**	**(131,831)**	**-**	**(51,469)**	**(6,002)**	**(715,660)**
Net balances:									
At December 31, 2024	**230,534**	**1,185,574**	**291,150**	**1,432,126**	**818,870**	**3,995**	**56,056**	**262,284**	**4,280,589**
At June 30, 2025	**219,722**	**1,185,574**	**265,490**	**1,646,161**	**801,287**	**3,995**	**55,605**	**265,095**	**4,442,929**
Average amortization rate for the period	**20%**	**-**	**20%**	**5%**	**5%**	**-**	**5%**	**5%**	**-**

12. Trade payables

	Parent company		Consolidated	
	06/30/2026	12/31/2025	06/30/2026	12/31/2025
Vehicles, machinery and equipment	-	-	5,958,169	6,146,592
Raw material and inputs	-	-	43,826	68,661
Inventory	-	-	13,156	50,158
Contracted services	3,166	7,791	468,354	437,900
Parts and maintenance	-	-	396,516	293,217
Related parties (Note 22.1)	893	844	1,276	59
Others	-	-	278,099	380,734
Total	**4,059**	**8,635**	**7,159,396**	**7,377,321**

In thousands of Brazilian Reais, unless otherwise stated

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 June 30, 2026 is R$ 1,441,221 (R$ 1,027,622 at December 31, 2025).

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 the six-month periods ended June 30, 2026 and 2025 were as follows:

	Consolidated	Consolidated
	06/30/2026	06/30/2025
Supplier financing - confirming at the beginning of the period	**17,897**	**32,860**
New borrowings	11,036	35,164
Amortization	(17,046)	(39,855)
Interest paid	(604)	(174)
Interest incurred	122	168
Exchange rate changes	(369)	(62)
Supplier financing - confirming at the end of the period	**11,036**	**28,101**
Annual average rate	**5.73%**	**14.27%**
Maturity	**Aug/26**	**Jul/25**

15. Loans and borrowings

	Parent company		Consolidated	
	06/30/2026	12/31/2025	06/30/2026	12/31/2025
Loans and borrowings	1,737,865	1,916,651	29,776,461	31,228,700
Debentures	2,896,958	3,200,050	26,250,133	25,439,973
Total	**4,634,823**	**5,116,701**	**56,026,594**	**56,668,673**
Current	211,300	275,511	7,476,220	9,148,886
Noncurrent	4,423,523	4,841,190	48,550,374	47,519,787
Total	**4,634,823**	**5,116,701**	**56,026,594**	**56,668,673**

In thousands of Brazilian Reais, unless otherwise stated

15.1 Loans and borrowings

At June 30, 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 06/30/2026	Parent company 12/31/2025	Consolidated 06/30/2026	Consolidated 12/31/2025
Agribusiness Receivables Certificates (CRA)	16.80%	CDI + spread	Nov-33	BRL	-	-	5,099,295	5,287,623
FINAME Direct	11.86%	IPCA + spread/SELIC + spread	Dec-29	BRL	-	-	3,405,735	3,583,560
Real Estate Certificates (CRI)	14.30%	IPCA + spread/SELIC + spread	Oct-33	BRL	-	-	2,226,455	2,382,532
Commercial notes	17.96%	CDI + spread	Dec-30	BRL	-	-	1,320,565	2,082,869
Bank Deposit Certificates (CDB)	14.24%	Fixed rate	Oct/28	BRL	-	-	2,451,294	2,009,284
Export Credit Note (NCE)	17.35%	CDI + spread	Sept-30	BRL	-	-	582,390	581,335
Bank Credit Notes (CCB)	14.21%	CDI + spread	Mar-30	BRL	437,714	414,146	552,973	908,191
FNE	7.12%	IPCA + spread	Mar-42	BRL	-	-	203,045	705,236
FNO	7.67%	IPCA + spread	Oct-31	BRL	-	-	160,565	175,624
Direct Consumer Credit (CDC)	16.35%	CDI + spread	Feb-28	BRL	-	-	13,665	25,997
Interbank Deposit Certificate (CDI)	16.02%	Floating rate	Sept-26	BRL	-	-	95,485	96,969
FINEP	13.87%	TJLP + spread	Jul-30	BRL	-	-	16,325	18,057
Lease bills - LAM	14.00%	Fixed rate	n/a	BRL	-	-	64,767	50
Agribusiness Credit Rights Certificate (CDCA)	13.14%	Fixed rate/CDI + spread	Sept-31	BRL	-	-	920,189	906,337
FCO	6.21%	IPCA + spread	Sept-39	BRL	-	-	65,834	51,320
In local currency					**437,714**	**414,146**	**17,178,582**	**18,814,984**
CCB FX	5.54%	Fixed rate	Jan-31	Dollar and Euro	1,300,151	1,502,505	29,553	2
Senior Notes - BOND	9.50%	Fixed rate	Feb-31	US Dollar	-	-	6,687,612	6,303,403
International credit	15.91%	USD + spread / SOFR + spread	Oct-28	US Dollar	-	-	4,170,465	5,264,336
IDB	9.29%	SOFR + spread	Dec-31	Dollar and Euro	-	-	491,025	669,172
International Finance Corporation (IFC)	9.02%	SOFR + spread	Feb-34	US Dollar	-	-	1,202,353	-
Others	15.94%	Fixed rate	Aug-28	US Dollar	-	-	16,871	176,803
In foreign currency					**1,300,151**	**1,502,505**	**12,597,879**	**12,413,716**
Total					**1,737,865**	**1,916,651**	**29,776,461**	**31,228,700**

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												Consolidated	
	1st series		2nd series		3rd series		Issue	Dates					Balances at	
	Amounts	Interest rate	Amounts	Interest rate	Amounts	Interest rate	Total	Issue	Maturity	Interest paid	Type	Identification of asset at B3	06/30/2026	12/31/2025
Simpar														
1st issuance (formerly 13th issuance)	-	-	105,060	CDI + 2.20%	-	-	105,060	05/20/2019	05/20/2026	Semiannual	Unsecured	JSMLB3	-	37,113
3rd 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	1,372,454	1,521,537
5th issuance	750,000	CDI + 3.00%	-	-	-	-	750,000	08/15/2022	08/15/2029	Semiannual	Floating	SIMH15	792,691	796,229
6th issuance	850,000	CDI + 3.20%	-	-	-	-	850,000	12/20/2022	12/20/2032	Semiannual	Unsecured	SIMH16	731,813	845,171
Total Parent company													**2,896,958**	**3,200,050**
JSL														
10th issuance	352,000	CDI + 2.70%	-	-	-	-	352,000	03/20/2017	09/20/2028	Semiannual	Unsecured	JSML10	53,031	53,120
11th issuance	400,000	CDI + 2.70%	-	-	-	-	400,000	06/20/2017	09/20/2028	Semiannual	Floating	JSMLA1	138,881	139,117
12th issuance	600,000	CDI + 2.70%	-	-	-	-	600,000	12/20/2018	09/20/2028	Semiannual	Floating	JSMLA2	196,006	196,325
15th issuance	700,000	CDI + 2.70%	-	-	-	-	700,000	10/20/2021	10/20/2028	Semiannual	Unsecured	JSLGA5	699,387	700,521
17th issuance	300,000	CDI + 2.35%	-	-	-	-	300,000	12/20/2023	12/20/2028	Semiannual	Unsecured	JSLGA7	299,672	299,435
18th issuance	200,000	CDI + 2.35%	-	-	-	-	200,000	03/20/2024	03/20/2029	Semiannual	Unsecured	JSLGA8	207,382	207,906
19th issuance	300,000	CDI + 2.30%	-	-	-	-	300,000	06/20/2025	06/20/2030	Semiannual	Unsecured	JSLGA9	295,820	294,936
CS Brasil														
2nd issuance	150,000	CDI + 2.95%	-	-	-	-	150,000	12/15/2020	12/15/2029	Semiannual	Floating	CSBR12	150,887	150,734
3rd issuance	70,000	CDI + 2.95%	-	-	-	-	70,000	03/20/2026	03/20/2029	Monthly	Floating	CSBR13	69,354	-
Vamos														
2nd issuance	-	-	417,500	CDI + 2.00%	-	-	417,500	08/20/2019	08/20/2026	Semiannual	Unsecured	VAMO22	68,344	68,509
3rd 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	1,024,645	1,011,592
4th 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	1,951,164	2,006,720
7th issuance	250,000	CDI + 2.17%	-	-	-	-	250,000	06/15/2023	06/15/2028	Semiannual	Unsecured	VAMO17	7,647	250,674
9th issuance	550,000	CDI + 2.35%	-	-	-	-	550,000	12/20/2023	12/20/2028	Semiannual	Unsecured	VAMO19	249,467	249,218
10th issuance	500,000	CDI + 2.35%	-	-	-	-	500,000	02/21/2024	02/21/2029	Semiannual	Unsecured	VAMOA0	526,929	528,703
11th issuance	1,050,000	CDI + 2.35%	-	-	-	-	1,050,000	06/25/2024	06/25/2029	Semiannual	Unsecured	VAMOA1	697,285	1,043,179
13th issuance	600,000	CDI + 2.25%	-	-	-	-	600,000	09/20/2025	09/20/2030	Semiannual	Unsecured	VAMOA3	619,871	617,381
15th issuance	500,000	CDI + 2.17%	-	-	-	-	500,000	03/20/2026	09/20/2031	Semiannual	Unsecured	VAMOA5	507,596	-
Automob														
1st issuance (Automob S.A.)	550,000	CDI + 2.90%	-	-	-	-	550,000	05/09/2022	05/15/2028	Semiannual	Unsecured	OGHD11	559,551	558,744
1st issuance of Ponto Veículos	125,000	CDI + 2.55%	-	-	-	-	125,000	12/15/2023	12/15/2029	Monthly	Unsecured	OGHD13	123,354	125,189
1st issuance of Original Veículos	350,000	CDI + 2.50%	-	-	-	-	350,000	06/20/2024	06/20/2027	Semiannual	Unsecured	OGHD14	199,221	349,067

In thousands of Brazilian Reais, unless otherwise stated

	Values and fees												Consolidated	
	1st series		2nd series		3rd series		Issue	Dates					Balances at	
	Amounts	Interest rate	Amounts	Interest rate	Amounts	Interest rate	Total	Issue	Maturity	Interest paid	Type	Identification of asset at B3	06/30/2026	12/31/2025
2nd issuance of Original Veículos	150,000	CDI + 2.55%	-	-	-	-	150,000	01/20/2026	01/20/2031	Monthly	Unsecured	ORVC12	147,389	-
Movida Participações														
4th issuance	-	-	-	-	283,550	CDI+2.05%	283,550	06/27/2019	07/27/2027	Semiannual	Unsecured	MOVI34	191,036	191,968
7th 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	879,523	874,680
8th issuance	408,169	IPCA + 8.05%	591,831	IPCA + 8.34%	-	-	1,000,000	06/15/2022	06/15/2032	Semiannual	Unsecured	MOVI18/28	1,094,461	1,067,871
12th issuance	1,000,000	CDI + 2.10%	-	-	-	-	1,000,000	10/30/2023	10/15/2026	Semiannual	Unsecured	MOVIA2	156,870	155,564
13th issuance	800,000	CDI + 2.50%	-	-	-	-	800,000	03/05/2024	03/05/2027	Semiannual	Unsecured	MOVIA3	604,813	604,911
14th issuance	2,573,720	USD + 8.20%	-	-	-	-	2,573,720	05/14/2024	04/09/2029	Semiannual	Unsecured	MOVIA4	2,413,712	2,674,846
15th issuance	340,000	CDI + 2.30%	-	-	-	-	340,000	07/30/2024	07/30/2028	Semiannual	Unsecured	MOVIA5	360,836	362,470
16th issuance	500,000	CDI + 2.30%	500,000	CDI + 2.70%	-	-	1,000,000	11/27/2024	11/27/2031	Semiannual	Unsecured	MOVIA6/B6	745,597	998,087
17th issuance (formerly 6th RAC issuance)	400,000	IPCA + 7.17%	300,000	IPCA + 7.24%	-	-	700,000	04/15/2021	06/15/2028	Semiannual	Floating	MVLV16/26	673,365	617,823
18th issuance (formerly 9th RAC issuance)	1,000,000	CDI + 2.95%	-	-	-	-	1,000,000	04/05/2022	04/05/2027	Semiannual	Floating	MVLV19	419,268	840,922
19th issuance (formerly 11th RAC issuance)	600,000	CDI + 2.90%	-	-	-	-	600,000	12/22/2022	12/22/2027	Semiannual	Floating	MVLVA1	273,248	272,624
20th issuance (formerly 12th RAC issuance)	750,000	CDI + 2.30%	-	-	-	-	750,000	06/25/2024	06/25/2028	Semiannual	Unsecured	MVLVA2	721,369	743,959
21th issuance (formerly 13th 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	1,473,507	1,477,800
22nd issuance	750,000	CDI + 2.30%	-	-	-	-	750,000	06/15/2025	06/15/2030	Semiannual	Unsecured	MOVIB2	736,310	734,150
23th issuance	1,000,000	CDI + 2.30%	-	-	-	-	1,000,000	10/01/2025	03/15/2031	Semiannual	Unsecured	MOVIC2	1,025,866	1,018,741
24th issuance	750,000	CDI + 2.35%	-	-	-	-	750,000	10/13/2025	04/10/2031	Semiannual	Unsecured	MOVIB4	752,120	752,437
25th issuance	450,000	CDI + 2.40%	-	-	-	-	450,000	01/20/2026	07/20/2031	Semiannual	Unsecured	MOVIB5	413,450	-
26th issuance	750,000	CDI + 2.40%	-	-	-	-	750,000	02/20/2026	08/20/2031	Monthly	Unsecured	MOVIC6	728,032	-
27th issuance	1,433,823	USD + 6.82%	-	-	-	-	1,433,823	03/05/2026	02/06/2031	Semiannual	Unsecured	MOVIB7	896,909	-
Total Consolidated													**26,250,133**	**25,439,973**

In thousands of Brazilian Reais, unless otherwise stated

15.3 Movements in loans, borrowings and debentures

Movements in the six-month periods ended June 30, 2026 and 2025 were as follows:

	Parent company		Consolidated	
	06/30/2026	06/30/2025	06/30/2026	06/30/2025
Loans and borrowings at the beginning of the period	**5,116,701**	**6,470,006**	**56,668,673**	**55,051,867**
New contracts	-	406,659	7,705,076	7,558,514
Amortization	(300,496)	(130,138)	(7,010,589)	(5,963,106)
Interest paid	(362,432)	(344,532)	(3,186,828)	(3,100,357)
Interest incurred	351,088	361,420	3,704,451	3,334,814
Structuring and funding expenses	4,106	4,255	94,873	94,517
Interest capitalized	-	-	153,021	46,058
Allocation of fair value hedge variation	(20,865)	45,090	(340,035)	230,770
Exchange rate changes	(153,279)	(331,692)	(707,932)	(1,302,050)
Movements of discontinued operations	-	-	138,829	(35,702)
Write-off of discontinued operations (i)	-	-	(1,192,945)	-
Loans and borrowings at the end of the period	**4,634,823**	**6,481,068**	**56,026,594**	**55,915,325**
Current	211,300	269,622	7,476,220	7,008,305
Noncurrent	4,423,523	6,211,446	48,550,374	48,907,020
Total	**4,634,823**	**6,481,068**	**56,026,594**	**55,915,325**

(i) The derecognition of discontinued operations relates to the reclassification of CS Portos Aratu operations as assets held for sale, as disclosed in Note 30.1.

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 June 30, 2026, including financial ratios, as stated below:

Restriction	Limits	06/30/2026	06/30/2025
Net Debt / EBITDA Added (Local) – last 12 months	Smallest equals 3.5x	2.0	2.3
Net Debt / EBITDA (Bonds) – last 12 months	Equal to or lower than 4.0x	2.8	3.6
EBITDA Added / Net Finance Costs – last 12 months	Higher than 2.0x	2.9	3.2

In thousands of Brazilian Reais, unless otherwise stated

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 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, concluding for the agreement compliance. 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	
	06/30/2026	06/30/2025	06/30/2026	06/30/2025
Lease liabilities at the beginning of the period	**-**	**51,155**	**91,071**	**223,879**
New contracts	-	-	43,143	8,913
Amortization	-	(15,031)	(18,667)	(46,691)
Interest paid	-	(589)	(4,202)	(2,901)
Interest incurred	-	3,281	4,982	10,211
Exchange rate changes	-	-	(6,027)	(138)
Lease liabilities at the end of the period	**-**	**38,816**	**110,300**	**193,273**
Current	-	31,908	69,155	123,534
Noncurrent	-	6,908	41,145	69,739
Total	**-**	**38,816**	**110,300**	**193,273**
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.

						Consolidated
	06/30/2026			06/30/2025		
	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	220,670	288,264	508,934	293,566	305,371	598,937
Remeasurement	93,098	10,383	103,481	-	-	-
Write-offs	(101,528)	(62,666)	(164,194)	(36,775)	(16,557)	(53,332)
Amortization	(255,173)	(117,257)	(372,430)	(189,773)	(74,775)	(264,548)
Interest paid	(42,516)	(23,328)	(65,844)	(88,521)	(11,794)	(100,315)
Movements of discontinued operations	6,338	(11,530)	(5,192)	2,236	(6,893)	(4,657)
Write-off of discontinued operations	(489,464)	(62,613)	(552,077)	-	-	-
Interest incurred	87,008	17,436	104,444	88,052	21,470	109,522
Lease liabilities at the end of the period	**1,636,105**	**234,700**	**1,870,805**	**2,034,016**	**374,539**	**2,408,555**
Current	143,805	55,264	199,069	222,727	8,934	231,661
Noncurrent	1,492,300	179,436	1,671,736	1,811,289	365,605	2,176,894
Total	**1,636,105**	**234,700**	**1,870,805**	**2,034,016**	**374,539**	**2,408,555**

In thousands of Brazilian Reais, unless otherwise stated

18. Assignment of receivables

	Consolidated	
	06/30/2026	06/30/2025
Balance at the beginning of the period	**3,304,231**	**1,916,546**
Assignments made	612,065	2,584,321
Settlement of agreements	(1,894,133)	(1,826,063)
Movements of discontinued operations	-	(50,376)
Interest incurred	228,234	114,962
Balance at the end of the period	**2,250,397**	**2,739,390**
Current	1,284,244	1,898,594
Noncurrent	966,153	840,796
Total	**2,250,397**	**2,739,390**

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 June 30, 2026 is R$ 1,279,648 (R$ 1,246,538 at December 31, 2025). During the six-month period ended June 30, 2026, R$ 88,927 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	
	06/30/2026	12/31/2025	06/30/2026	12/31/2025
Labor	89,815	83,540	(190,101)	(194,903)
Civil	29,639	32,405	(66,635)	(56,460)
Tax	27,218	28,710	(236,256)	(284,048)
	146,672	**144,655**	**(492,992)**	**(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.

In thousands of Brazilian Reais, unless otherwise stated

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 six-month periods ended June 30, 2026 and 2025 are as follows:

				Consolidated
	Labor	Civil	Tax	Total
At December 31, 2025	**(194,903)**	**(56,460)**	**(284,048)**	**(535,411)**
Additions	(24,676)	(35,414)	(3,491)	(63,581)
Reversals / use	22,590	25,239	7,319	55,148
Write-off due to statute of limitation / prescription	7,797	-	44,922	52,719
Monetary adjustment	(910)	-	(957)	(1,867)
At June 30, 2026	**(190,102)**	**(66,635)**	**(236,255)**	**(492,992)**
				Consolidated
	Labor	**Civil**	**Tax**	**Total**
At December 31, 2024	**(242,887)**	**(51,587)**	**(375,675)**	**(670,149)**
Additions	(23,605)	(17,538)	(2,308)	(43,451)
Reversals / use	21,375	8,490	28	29,893
Write-off due to statute of limitation / prescription	17,297	94	38,445	55,836
Write-off of discontinued operations	154	-	-	154
At June 30, 2025	**(227,666)**	**(60,541)**	**(339,510)**	**(627,717)**

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 six-month periods ended June 30, 2026 and 2025 were as follows:

In thousands of Brazilian Reais, unless otherwise stated

	Consolidated
At December 31, 2024	**926,775**
Prescription/realization	(462,013)
At June 30, 2025	**464,762**
At December 31, 2025	**381,873**
Addition	7,235
Reversals	(12,131)
Monetary adjustment	4,512
Prescription/realization	(55,559)
At June 30, 2025	**325,930**

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:

	Consolidated	
	06/30/2026	**12/31/2025**
Labor	316,253	269,690
Civil	206,234	237,429
Tax	1,490,519	1,339,856
Total	**2,013,006**	**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:

	Consolidated	
	06/30/2026	**12/31/2025**
IRPJ and CSLL	550,681	475,661
ICMS	368,832	382,976
INSS	9,920	9,517
PER/DCOMP	56,789	54,282
PIS/COFINS	272,533	198,638
Others	231,764	218,782
Total	**1,490,519**	**1,339,856**

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

(i) In December 2013, the subsidiary JSL received a tax assessment notice referring to the disallowance of IRPJ and CSLL credits in the monetarily adjusted amount of R$ 156,058 related to expenses deducted in 2007 with: (i) lease of vehicles, machinery and equipment of Transcel Transportes e Armazéns Gerais Ltda., subsequently merged into JSL; and (ii) tax effects of the revaluation reserve of a property transferred in 2007 to the company resulting from the partial spin-off of the Company. The lawsuit is currently awaiting judgment on the voluntary appeal filed by the Company with the CARF – Administrative Council of Tax Appeals.

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(ii) In March 2025, Movida Locação de Veículos S/A filed a motion to stay tax enforcement, arising from tax assessment notices issued by the State of Santa Catarina relating to the requirement of (i) fines for alleged lack of state registration; and (ii) ICMS on the sale of used vehicles in property and equipment, in the monetarily adjusted amount of R$ 102,679. The Company argues that its core activity is the lease of vehicles, not characterizing trade, and that it is not subject to state registration or to the other ancillary obligations required by state tax authorities. The lawsuit is currently pending before the court of first instance.

(iii) In September 2025, the subsidiary CS Brasil Frotas S.A. received a tax assessment notice in the amount of R$ 137,271, referring to the collection of PIS and COFINS for 2022, due to challenges regarding credits and deductions of the contributions. The lawsuit is currently in the phase of judgment of the voluntary appeal filed by the Company with the CARF – Administrative Council of Tax Appeals.

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	
	06/30/2026	12/31/2025	06/30/2026	12/31/2025
Deferred tax asset				
Tax losses	221,242	155,777	4,085,375	3,486,993
Provision for judicial and administrative litigation	-	-	115,512	91,581
Expected credit losses (“impairment”) of trade receivables	-	-	266,204	232,492
Provision for adjustment to book value of investments in subsidiaries	19,901	19,901	208,562	194,711
Provision for adjustment to market value and obsolescence	-	-	44,614	25,933
Share-based payment plan	-	-	519	567
Amortization and write-off of intangible assets from business combinations	-	-	86,560	93,250
Temporary differences of right-of-use leases	69	-	70,308	32,113
Hedge derivatives (swap) and exchange rate changes under cash basis	202,412	237,798	252,006	273,321
Accounting vs. tax depreciation	3,315	7,835	3,389	10,087
Tax provisions	-	-	125,228	52,217
Other provisions	87,231	1,155	145,372	71,824
Total deferred tax assets	**534,170**	**422,466**	**5,403,649**	**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	-	-	(98,188)	(101,483)
Accounting vs. tax depreciation	-	-	(5,126,164)	(4,422,605)
Property and equipment - finance leases	-	(33,859)	(129,465)	(186,161)
Gain on bargain purchase in business combinations	-	-	-	(14,675)
Surplus value of acquisitions of companies	-	-	(55,150)	(55,150)
Revaluation of assets	-	-	(5,304)	(6,897)
Tax amortization of goodwill	-	-	(115,203)	(109,764)
Total deferred tax liabilities	**(63,496)**	**(97,355)**	**(5,625,692)**	**(4,989,226)**
Total deferred tax assets (liabilities), net	**470,674**	**325,111**	**(222,043)**	**(424,137)**
Net deferred taxes, allocated to assets	470,674	325,111	1,782,309	1,507,348
Deferred tax liabilities	-	-	(2,004,352)	(1,931,485)
Total deferred tax assets (liabilities), net	**470,674**	**325,111**	**(222,043)**	**(424,137)**

In thousands of Brazilian Reais, unless otherwise stated

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

	Parent company	Consolidated
At December 31, 2025	**325,111**	**(424,137)**
Reclassifications between deferred and current	-	(60,349)
Deferred income tax and social contribution recognized in profit or loss	145,563	126,528
Deferred income tax and social contribution on hedge in other comprehensive income	-	42,339
Deferred income tax and social contribution on equity adjustments	-	24,869
Movement of discontinued operations	-	32,039
Write-off of discontinued operations	-	36,668
At June 30, 2025	**470,674**	**(222,043)**

	Parent company	Consolidated
At December 31, 2024	**786,440**	**(243,982)**
Reclassifications between deferred and current	-	365,776
Deferred income tax and social contribution recognized in profit or loss	87,935	146,071
Deferred income tax and social contribution on hedge in other comprehensive income	(97,482)	(157,586)
Deferred income tax and social contribution on equity adjustments	-	183,460
Movement of discontinued operations	-	(46,866)
At June 30, 2025	**776,893**	**246,873**

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.

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	
	06/30/2026	06/30/2025	06/30/2026	06/30/2025
Loss before income tax and social contribution	**(514,630)**	**(235,180)**	**(378,907)**	**(154,986)**
Statutory rates	34%	34%	34%	34%
Income tax and social contribution at the statutory rates	**174,974**	**79,961**	**128,828**	**52,695**
Permanent (additions) exclusions				
Equity results from subsidiaries	18,016	42,202	1,307	1,177
Tax incentives - Workers Meal Program ("PAT")	-	-	4,374	203
Adjustment of the estimated effective rate for the year (i)	(49,895)	(40,903)	26,516	42,103
Tax benefit of subsidy for ICMS credit granted (ii)	-	-	10,876	27,500
Unconstituted deferred credits on tax losses carried forward	-	-	(77,771)	(5,672)
Tax benefit Sudene	-	-	2,369	1,750
Non-deductible expenses and other exclusions/additions	2,468	6,675	2,819	(10,421)
Income tax and social contribution calculated	**145,563**	**87,935**	**99,318**	**109,335**
Current	-	-	(27,210)	(29,883)
Deferred	145,563	87,935	126,528	139,218
Income tax and social contribution on results	**145,563**	**87,935**	**99,318**	**109,335**
Effective rate	(28.28%)	(37.39%)	(26.21%)	(70.55%)

(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.

In thousands of Brazilian Reais, unless otherwise stated

(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 six-month periods ended June 30, 2026 and 2025 are as follows:

	Parent company	Consolidated
Income tax and social contribution recoverable - current	90,348	1,135,416
Income tax and social contribution recoverable - noncurrent	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 year	-	(27,210)
Movement of discontinued operations	-	(2,116)
Write-off of discontinued operations	-	(42,110)
Payments, withholdings and offsets in the period	(6,011)	34,265
At June 30, 2025	**195,751**	**1,335,466**
Income tax and social contribution recoverable - current	112,853	1,189,629
Income tax and social contribution recoverable - noncurrent	82,898	245,104
Income tax and social contribution payable	-	(99,267)
At June 30, 2025	**195,751**	**1,335,466**

	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 year	-	(43,284)
Income tax and social contribution expense in the period (cash effect)	-	61,895
Withholdings (offsets) in the year	(957)	209,477
At June 30, 2025	**211,169**	**1,315,768**
Income tax and social contribution recoverable - current	122,085	1,252,632
Income tax and social contribution recoverable - noncurrent	89,084	104,558
Income tax and social contribution payable	-	(41,422)
At June 30, 2025	**211,169**	**1,315,768**

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 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.

In thousands of Brazilian Reais, unless otherwise stated

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		Payable to related parties (payables for the acquisition of companies)		Dividends and interest on capital payable	
	06/30/2026	12/31/2025	06/30/2026	12/31/2025	06/30/2026	12/31/2025	06/30/2026	12/31/2025	06/30/2026	12/31/2025	06/30/2026	12/31/2025	06/30/2026	12/31/2025	06/30/2026	12/31/2025
ATU 12	272,204	185,262	1,347	1,620	4,137	2,385	-	-	-	-	-	-	-	-	-	-
ATU 18	281,602	191,511	799	1,190	2,720	1,335	-	-	-	-	-	-	-	-	-	-
Auto Green	-	-	-	-	4	4	-	-	-	-	-	-	-	-	-	-
Asa Motors Com Veic	-	-	-	-	43	43	-	-	-	-	-	-	-	-	-	-
Automob Participações	40,759	-	720	907	6,644	9,179	30,335	30,335	131	8	-	-	-	-	-	-
BBC Pagamentos	11,892	11,024	-	-	194	15	-	-	-	-	-	-	-	-	-	-
Banco BBC	-	-	185	105	3,055	2,718	-	-	-	-	-	-	-	-	-	-
CS Brasil Frotas	-	-	39	37	66	363	-	-	-	3	2	1	-	-	-	-
CS Brasil Transportes	113,550	120,257	254	257	2,486	1,620	-	-	-	-	25	46	119,816	119,816	-	-
CS Holding	10,194	49,291	614	468	24,165	22,496	-	-	49,985	78,407	-	-	13,009	13,009	-	-
H Point Comercial LTDA	-	-	-	-	80	80	-	-	-	-	-	-	-	-	-	-
IC Transportes	-	-	51	19	168	159	-	-	-	-	-	-	-	-	-	-
Pronto Express Logística	-	-	-	93	-	277	-	-	-	-	-	-	-	-	-	-
Truckvan	-	-	5	4	5	-	-	-	-	-	-	-	-	-	-	-
UAB Motors	-	-	-	-	-	-	-	-	1	-	-	-	-	-	-	-
United Auto SP Nagoya	-	-	1	8	111	58	-	-	-	-	-	-	-	-	-	-
FSJ	-	-	-	10	-	126	-	-	-	-	-	-	-	-	-	-
CS Mobi Cuiabá SPE S.A.	15,529	10,364	70	69	557	199	-	-	-	-	-	-	-	-	-	-
CS infra	156,135	29,144	72	31	1,603	994	-	-	46,213	46,125	-	26	-	-	-	-
Ciclus Amazônia S.A.	-	-	10	-	97	2	-	-	-	-	-	-	-	-	-	-
Graos do Piaui	111,327	70,440	767	431	2,778	1,852	-	-	-	-	-	-	-	-	-	-
Green Ville	-	-	5	3	26	14	-	-	-	-	-	-	-	-	-	-
JSL	-	-	205	403	7,754	7,692	285,523	356,223	82	38	591	641	-	-	-	-
JSP Holding	-	-	-	-	24	15	-	-	-	-	-	-	528	528	9,883	6,043
Mogi Mob	-	-	37	76	17,833	16,230	-	3,018	-	-	3	10	-	-	-	-
Madre	-	-	2	2	10	5	-	-	-	-	-	-	-	-	-	-

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		Payable to related parties (payables for the acquisition of companies)		Dividends and interest on capital payable	
	06/30/2026	12/31/2025	06/30/2026	12/31/2025	06/30/2026	12/31/2025	06/30/2026	12/31/2025	06/30/2026	12/31/2025	06/30/2026	12/31/2025	06/30/2026	12/31/2025	06/30/2026	12/31/2025
Corretora Mogipasses	-	-	-	-	477	848	1,191	1,190	-	-	-	3	-	-	-	-
Movida Participações	-	-	2,111	729	8,876	5,751	132,070	132,070	124	48	22	107	-	-	-	-
Original Veículos	-	-	138	182	2,415	2,030	-	-	1	11	-	-	-	-	-	-
Original N Veic Seminovos	-	-	-	-	11	6	-	-	-	-	-	-	-	-	-	-
Original Xangai S.A.	-	-	16	13	90	53	-	-	-	-	-	-	-	-	-	-
Original Provence	-	-	5	1	18	7	-	-	-	-	-	-	-	-	-	-
Original Indiana S.A	-	-	-	-	2	6	-	-	-	-	-	-	-	-	-	-
Original Tokyo	-	-	1	8	22	9	-	-	-	-	-	-	-	-	-	-
Original Xian	-	-	18	14	99	44	-	-	-	-	-	-	-	-	-	-
Original New Xangai	-	-	-	-	4	4	-	-	-	-	-	-	-	-	-	-
R Point Comercial LTDA	-	-	5	5	28	40	-	-	-	-	-	-	-	-	-	-
Ponto Veículos Vehicles	-	-	75	67	652	654	-	-	-	-	-	-	-	-	-	-
Ribeira	-	-	33	74	173	168	-	-	-	-	-	-	-	-	-	-
Transrio	-	-	-	24	22	29	-	-	-	-	-	-	-	-	-	-
Satelite	-	-	6	-	6	-	-	-	-	-	-	-	-	-	-	-
Truckpad Tec e Log	-	-	-	-	25	34	-	-	-	-	-	-	-	-	-	-
Fadel	-	-	-	16	176	176	-	-	-	-	-	-	-	-	-	-
Vamos	-	-	217	307	3,076	562	-	72,401	-	20	-	8	-	-	-	-
Vamos Machinery	-	-	1	3	16	12	-	-	-	-	-	-	-	-	-	-
Marvel	-	-	-	-	-	101	-	-	-	-	-	-	-	-	-	-
Rodomeu	-	-	-	10	-	92	-	-	-	-	-	-	-	-	-	-
Vamos Linha Amarela	-	-	2	6	16	11	-	-	-	-	-	-	-	-	-	-
Original Locadora	-	-	-	-	-	-	-	-	26,857	-	-	-	-	-	-	-
Others	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,618	7,455
Quick Logística	-	-	10	17	254	234	-	-	-	-	-	-	-	-	-	-
Original Seminovos	-	-	4	3	14	8	-	-	-	-	-	-	-	-	-	-
Instituto Julio Simões	-	-	1	2	21	6	-	-	-	-	-	2	-	-	-	-
Yolanda	-	-	-	3	15	9	-	-	-	-	-	-	-	-	-	-
Bloco Leste	-	-	6	13	116	1	-	-	13	13	-	-	-	-	-	-

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		Payable to related parties (payables for the acquisition of companies)		Dividends and interest on capital payable	
	06/30/2026	12/31/2025	06/30/2026	12/31/2025	06/30/2026	12/31/2025	06/30/2026	12/31/2025	06/30/2026	12/31/2025	06/30/2026	12/31/2025	06/30/2026	12/31/2025	06/30/2026	12/31/2025
ICP (Original Berlim)	-	-	1	-	6	-	-	-	-	-	-	-	-	-	-	-
Rota da Integração	-	-	-	-	3	3	-	-	-	-	-	-	-	-	-	-
ICP Nota_PRA_American_Star	-	-	1	-	1	-	-	-	-	-	-	-	-	-	-	-
Euro Import Comercio Ltda	-	-	-	-	1	-	-	-	115,297	-	-	-	-	-	-	-
Maqmob	-	-	-	-	28	35	-	-	-	-	-	-	-	-	-	-
Saga Suécia	-	-	-	5	-	-	-	-	-	-	-	-	-	-	-	-
ICP	-	-	-	6	-	-	-	-	-	-	-	-	-	-	-	-
Agrolog ICP	-	-	20	-	19	-	-	-	-	-	-	-	-	-	-	-
Welfare Ambiental	12,620	12,290	-	-	-	-	-	-	-	-	-	-	-	-	-	-
BSIM Part Holding ICP	-	-	-	-	62	-	-	-	4,200	-	250	-	-	-	-	-
Concessionaria CS Rodovias Mercosul	-	-	7	-	16	-	-	-	-	-	-	-	-	-	-	-
ASIM Part. Holding	-	-	63	-	145	-	-	-	411	-	-	-	-	-	-	-
Total	**1,025,812**	**679,583**	**7,924**	**7,241**	**91,465**	**78,794**	**449,119**	**595,237**	**243,315**	**124,673**	**893**	**844**	**133,353**	**133,353**	**13,501**	**13,498**
Current	1,025,812	679,583	7,924	7,241	91,465	78,794	449,119	595,237	152,127	124,673	893	844	132,825	132,825	13,501	13,498
Noncurrent	-	-	-	-	-	-	-	-	91,188	-	-	-	528	528	-	-
Total	**1,025,812**	**679,583**	**7,924**	**7,241**	**91,465**	**78,794**	**449,119**	**595,237**	**243,315**	**124,673**	**893**	**844**	**133,353**	**133,353**	**13,501**	**13,498**

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

- Commercial notes issued by the subsidiary BBC Pagamentos, with an outstanding balance of R$ 11,892, bearing interest at CDI + 1.40% per annum and maturing in August 2026.
- Commercial notes issued by the subsidiary CS Holding, with an outstanding balance of R$ 10,194, bearing interest at CDI + 2.90% per annum and maturing in December 2026.
- Commercial notes issued by CS Brasil Transportes, a subsidiary of CS Holding, with an outstanding balance of R$ 113,550, bearing interest at CDI + 2.48% per annum and maturing in February 2027.
- Commercial notes issued by the subsidiary CS Infra, with an outstanding balance of R$ 156,135, bearing interest at CDI + 3.70% per annum and maturing in October 2028.
- Commercial notes issued by the subsidiaries ATU12, ATU18 and Grãos do Piauí, which are subsidiaries of CS Infra, with an outstanding balance of R$ 665,133, bearing interest at CDI + 3.50% per annum and maturing in August 2028.
- Commercial notes issued by the indirect subsidiary CS Mobi Cuiabá, with an outstanding balance of R$ 15,529, bearing interest at CDI + 4.20% per annum and maturing in June 2028.
- Commercial notes issued by the subsidiary Welfare Ambiental, with an outstanding balance of R$ 12,620, bearing interest at CDI + 4.20% per annum and maturing in December 2028.
- Commercial notes issued by the subsidiary Automob, with an outstanding balance of R$ 40,759, bearing interest at CDI + 3.00% per annum and maturing in November 2028.

(ii) The São Paulo State Treasury Department (Secretaria da Fazenda do Estado de São Paulo) issued tax assessment notices related to ICMS tax credits against Euro Import Comércio e Serviços Ltda., a subsidiary within the Automob segment, in connection with taxable events that occurred prior to August 31, 2022, for which the former shareholders are responsible under the terms of the share purchase agreement entered into with Automob on April 29, 2022. The former shareholders elected not to file an administrative defense and, following the execution of an amendment to the share purchase agreement on March 5, 2026, Euro Import entered into an installment agreement to settle the outstanding liabilities in 60 consecutive monthly installments. As a result, it was agreed that the corresponding amount payable in respect of such liability would be offset against the outstanding balance owed by the Company to the former shareholders of Euro Import, arising from the share purchase agreement executed on December 12, 2024, under which the Company acquired their remaining 7.63% interest in Automob. Accordingly, under this arrangement, SIMPAR is required to transfer the offset amount to Euro Import, totaling R$ 115,297.

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	
	06/30/2026	12/31/2025	06/30/2026	12/31/2025	06/30/2026	12/31/2025	06/30/2026	12/31/2025	06/30/2026	12/31/2025	06/30/2026	12/31/2025	06/30/2026	12/31/2025	06/30/2026	12/31/2025
JSP Holding	293	293	533	92	-	-	-	-	-	-	-	-	528	528	9,883	6,043
Ribeira	110	1,190	1,295	233	-	-	-	-	485	-	1,196	50	-	-	-	-
Others	-	-	-	-	581	435	1,122	1,122	-	-	-	-	-	-	274,119	316,344
Instituto Julio Simões	8	4	3	15	-	-	-	-	1	-	-	9	-	-	-	-
Centro de Memória e Cultura	-	-	-	-	-	-	-	-	-	-	80	-	-	-	-	-
Total	**411**	**1,487**	**1,831**	**340**	**581**	**435**	**1,122**	**1,122**	**486**	**-**	**1,276**	**59**	**528**	**528**	**284,002**	**322,387**
Current	411	1,487	1,831	340	581	435	180	180	486	-	1,276	59	-	-	284,002	322,387
Noncurrent	-	-	-	-	-	-	942	942	-	-	-	-	528	528	-	-
Total	**411**	**1,487**	**1,831**	**340**	**581**	**435**	**1,122**	**1,122**	**486**	**-**	**1,276**	**59**	**528**	**528**	**284,002**	**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 six-month periods ended June 30, 2026 and 2025, between the Company, its subsidiaries and other related parties:

In thousands of Brazilian Reais, unless otherwise stated

Consolidated

Profit or loss	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	
	06/30/2026	06/30/2025	06/30/2026	06/30/2025	06/30/2026	06/30/2025	06/30/2026	06/30/2025	06/30/2026	06/30/2025	06/30/2026	06/30/2025	06/30/2026	06/30/2025	06/30/2026	06/30/2025
ATU12 Arrend Port SPE S.A.	-	-	(194)	(74)	-	-	-	-	(70)	(184)	-	-	-	(24)	(20,943)	(9,935)
ATU18 Arrend Port SPE S.A.	-	-	-	-	-	-	-	-	(21)	(10)	-	-	-	-	(20,906)	(10,820)
Autostar Sweden	-	55	-	-	-	-	-	-	-	-	-	(5)	-	-	-	-
American Star	1	5	(7)	-	-	-	-	-	-	(1)	-	-	-	-	-	-
Auto Green	-	90	-	-	-	-	-	-	-	-	-	(87)	-	-	-	-
Banco BBC	(85)	(72)	(8,778)	-	-	-	-	-	(154)	(341)	(447)	(7,534)	-	-	6	(1,076)
BBC Pagamentos	783	3,255	(39)	52	-	-	-	-	362	136	-	-	(721)	-	(147)	(703)
BMB Mode Center S.A	417	74	(227)	(85)	-	-	-	-	(242)	(40)	(3)	-	-	-	-	-
Ciclus Amazônia S.A.	-	-	(16,769)	-	-	-	-	-	(196)	-	-	-	-	-	-	-
CS Infra	-	-	-	-	-	-	-	-	(120)	(889)	-	-	-	(6)	(4,332)	(1,014)
CS Brasil Frotas	1,237	3,471	(1,308)	(2,035)	(448)	(1,191)	448	1,191	(550)	(585)	632	(194)	-	-	-	(478)
CS Brasil Transportes	2,095	1,016	(2,291)	343	(933)	(2,125)	933	2,125	(262)	925	(2,655)	(1,076)	1,067	2,253	(9,651)	(14,420)
CS Holding	13	-	-	-	(80,550)	-	80,550	-	-	(6)	-	-	827	4,376	(3,515)	(15,771)
Cvk Auto Comércio	(11)	(2)	(8)	(10)	-	-	-	-	-	(37)	(12)	(11)	-	-	-	-
Euro Import Comércio	264	31	37	6	-	-	-	-	(2)	(31)	-	-	-	-	-	-
Fadel Transporte	-	-	(15,068)	(8,006)	-	-	-	-	(51)	-	-	-	-	-	-	-
Grãos do Piauí	-	-	(87)	(370)	-	-	-	-	(723)	14	-	-	-	(8)	(11,323)	(7,625)
Green Ville	8	27	1	-	-	-	-	-	-	-	10	(35)	-	-	-	-
HM Com Man Empilhadeiras	5,065	13,538	(4,862)	(11,098)	-	-	-	-	(126)	(4)	(4)	(410)	-	-	-	-
JSL	214	415	(71,009)	(40,615)	(4,628)	(4,721)	4,628	4,721	(4,238)	(4,588)	(1,463)	(1,242)	-	-	(6)	-
Madre Corretora	(32)	-	(45)	(1)	-	-	-	-	-	(4)	(166)	(250)	-	-	-	-
Marvel	-	-	(10,767)	(6,436)	-	-	-	-	(57)	(60)	(11)	(15)	-	-	-	-
Mogi Mob	2,481	-	4,242	5,509	-	(1,785)	-	1,785	(1,513)	-	-	(224)	-	-	(58)	(96)
Mogipasses	-	-	(38)	(28)	-	-	-	-	(312)	(261)	-	(53)	-	-	-	-
Movida Participações	39,593	30,550	15,465	(1,119)	(334,462)	(322,821)	334,462	322,821	(3,092)	(1,663)	(805)	1,049	-	-	(3,936)	(4,356)
Original Holding	36	-	-	-	-	-	-	-	-	-	2	-	-	-	-	-
Original Veículos	312	180	3,515	(46)	-	-	-	-	(186)	(202)	(6,442)	(3,247)	(1,700)	-	-	(1,695)
Original Tokyo	28	(25)	17	-	-	-	-	-	(42)	(43)	(30)	(28)	-	-	-	-

In thousands of Brazilian Reais, unless otherwise stated

Consolidated

Profit or loss	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	
	06/30/2026	06/30/2025	06/30/2026	06/30/2025	06/30/2026	06/30/2025	06/30/2026	06/30/2025	06/30/2026	06/30/2025	06/30/2026	06/30/2025	06/30/2026	06/30/2025	06/30/2026	06/30/2025
Original Locadora	-	403	-	-	-	-	-	-	-	-	-	(174)	-	-	-	-
Original Seminovos	(1)	-	(2)	-	-	-	-	-	-	-	-	-	-	-	-	-
Original New England LTDA	-	5	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Original Nara Com. LTDA	2	1	(1)	-	-	-	-	-	-	-	-	-	-	-	-	-
Nova Quality Veículos LTDA	5	-	-	-	-	-	-	-	-	-	1	-	-	-	-	-
Alta Com de Veículos LTDA	-	28	-	-	-	-	-	-	-	-	4	(55)	-	-	-	-
Sonnervig Auto LTDA	-	208	-	(201)	-	-	-	-	-	-	(1)	(39)	-	-	-	-
H Point Comercial LTDA	-	20	-	(12)	-	-	-	-	-	-	-	(39)	-	-	-	-
R Point Comercial LTDA	47	16	34	(22)	-	-	-	-	-	-	(1)	(4)	-	-	-	-
Ponto Veículos	144	61	6,153	-	-	-	-	-	(1)	(190)	(34,114)	(9,644)	(662)	-	-	(605)
Pronto Express Logistica	-	-	(1,437)	(1,523)	-	-	-	-	(300)	(130)	(111)	(108)	-	-	-	-
Quick Logística	302	653	(928)	(405)	-	-	-	-	(241)	(307)	532	459	-	-	-	-
Rodomeu	-	3	(5,831)	(7,336)	-	-	-	-	(26)	(24)	-	(222)	-	-	-	-
Saga Grand Tour	(64)	16	(78)	-	-	-	-	-	(1)	-	(58)	(256)	-	-	-	-
Saga Indiana Comércio	11	42	(59)	-	-	-	-	-	-	-	(1,150)	(441)	-	-	-	-
Saga Pacific Motors	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Saga Xangai	6	6	(1)	-	-	-	-	-	-	-	-	-	-	-	-	-
Saga Provence	3	8	(36)	-	-	-	-	-	-	-	(313)	(516)	-	-	-	-
Saga Nice	26	20	(4)	-	-	-	-	-	-	-	-	-	-	-	-	-
Saga Suecia	47	-	3	-	-	-	-	-	(1)	-	-	-	-	-	-	-
Saga Turim	43	33	(328)	-	-	-	-	-	-	-	(506)	(1,266)	-	-	-	-
Simpar	-	-	-	-	-	-	-	-	14,736	10,632	2,989	1,635	81,660	62,354	-	-
Simpar Empreendimentos	-	1,358	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sinal Serviços	-	-	-	(68)	-	(322)	-	322	-	-	(445)	(776)	-	-	-	-
Sul Import Veículos	2	3	9	(10)	-	-	-	-	(7)	(32)	(1)	-	-	-	-	-
TruckPad Tecnologia	-	20	(132)	(396)	-	-	-	-	(25)	(28)	(3)	(1)	-	-	-	-
Truckvan Indústria	6,112	10,982	(4,937)	(11,017)	-	-	-	-	(46)	(23)	-	-	-	-	-	-

In thousands of Brazilian Reais, unless otherwise stated

Consolidated

Profit or loss	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	
	06/30/2026	06/30/2025	06/30/2026	06/30/2025	06/30/2026	06/30/2025	06/30/2026	06/30/2025	06/30/2026	06/30/2025	06/30/2026	06/30/2025	06/30/2026	06/30/2025	06/30/2026	06/30/2025
Transrio	1,367	9,037	-	1,396	-	-	-	-	623	(156)	(661)	322	-	-	-	-
Tietê Veículos LTDA	-	4	-	-	-	-	-	-	-	-	-	-	-	-	-	-
United Auto Nagoya	(49)	31	(28)	-	-	-	-	-	(8)	(68)	(101)	(32)	-	-	-	-
UAB Motors	(24)	(1)	(15)	(27)	-	-	-	-	-	(16)	(7)	-	-	-	-	-
Vamos	139,414	72,160	(19,798)	(19,142)	(19,749)	(12,335)	19,749	12,335	(3,532)	(1,757)	4,220	925	-	-	(807)	-
Vamos Agrícola	(1,037)	(330)	(905)	(851)	-	-	-	-	-	(11)	(1,843)	(1,197)	-	-	-	-
Vamos Máquinas	20	8,348	(889)	(10,312)	-	-	-	-	(104)	(5)	(754)	(550)	-	-	-	-
Vamos Seminovos	1,324	2,954	(2)	(20)	-	-	-	-	(31)	76	-	-	-	-	-	-
Vamos Linha Amarela	17,568	(315)	(15,548)	(100)	-	-	-	-	(4,139)	(4,221)	(192)	(53)	(971)	202	(697)	(1,917)
Yolanda	160	-	(1,685)	(1,605)	-	-	-	-	-	-	-	-	-	-	-	-
DHL Distribuidora Peças e Serviços	-	90	-	54	-	-	-	-	-	-	-	(7)	-	-	-	-
Sbr Comércio	129	-	-	-	-	-	-	-	-	-	(145)	-	-	-	-	-
Original N Veic Semi LTDA	-	17	(4)	-	-	-	-	-	-	-	(115)	(337)	-	-	-	-
CS Mobi Cuiabá SPE S.A.	-	-	-	(16)	-	-	-	-	(32)	(29)	-	-	-	(32)	(1,620)	(484)
FSJ Logística	-	-	(12,958)	(11,513)	-	-	-	-	(263)	(242)	-	-	-	-	-	-
IC Transportes Ltda.	105	-	(4,619)	(6,977)	-	-	-	-	(9)	-	(126)	-	-	5	-	-
Original Provence	2	7	16	-	-	-	-	-	-	-	1	(2)	-	-	-	-
Original Xangai	(37)	67	(14)	-	-	-	-	-	-	(1)	16	(1)	-	-	-	-
Original Xian	73	18	(19)	-	-	-	-	-	-	-	(5)	-	-	-	-	-
Satelite	8,493	7,267	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Welfare Ambiental S.A.	-	-	(8)	-	-	-	-	-	(1)	(5)	-	-	-	-	(1,071)	(4)
Bloco Leste	-	-	(7)	-	-	-	-	-	(180)	-	-	-	-	-	-	-
Maqmob	(98)	-	(172)	-	-	-	-	-	(24)	-	(278)	-	-	-	-	-
Acanthicus Emprendimentos	20	-	(7)	-	-	-	-	-	-	-	-	-	-	-	-	-
Resultado Rota da integração	-	-	(135)	-	-	-	-	-	(436)	-	-	-	-	-	-	-
Concessionária CS Rodovias Mercosul	926	-	-	-	-	-	-	-	(1)	-	-	-	-	-	-	-
Agrolog Transp de Cargas em Geral Ltda	-	-	(5,040)	-	-	-	-	-	-	-	70	-	-	-	-	-

In thousands of Brazilian Reais, unless otherwise stated

Consolidated

Profit or loss	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	
	06/30/2026	06/30/2025	06/30/2026	06/30/2025	06/30/2026	06/30/2025	06/30/2026	06/30/2025	06/30/2026	06/30/2025	06/30/2026	06/30/2025	06/30/2026	06/30/2025	06/30/2026	06/30/2025
Ar Sudeste Veículos	35	-	-	-	-	-	-	-	-	-	(205)	-	-	-	-	-
Unit Auto São Paulo	1	-	-	-	-	-	-	-	-	-	(22)	-	-	-	-	-
(Original Berlim)	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	227,498	**165,848**	**(177,632)**	**(134,116)**	**(440,770)**	**(345,300)**	**440,770**	**345,300**	**(5,644)**	**(4,411)**	**(44,718)**	**(25,741)**	**79,500**	**69,120**	**(79,006)**	**(70,999)**
Ribeira Imóveis	-	-	(10,797)	(1,807)	-	-	-	-	-	(2,408)	-	-	-	-	-	-
Others (i)	-	-	-	(3,847)	-	-	-	-	-	(198)	-	-	-	-	-	-
	-	**-**	**(10,797)**	**(5,654)**	**-**	**-**	**-**	**-**	**-**	**(2,606)**	**-**	**-**	**-**	**-**	**-**	**-**
Total	**227,498**	**165,848**	**(188,429)**	**(139,770)**	**(440,770)**	**(345,300)**	**440,770**	**345,300**	**(5,644)**	**(7,017)**	**(44,718)**	**(25,741)**	**79,500**	**69,120**	**(79,006)**	**(70,999)**

In thousands of Brazilian Reais, unless otherwise stated

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

The Company acts as guarantor for certain indebtedness incurred by its subsidiaries, as follows:

- Guarantees provided in connection with financing agreements with BNDES (direct FINAME loans), bank guarantee facilities, including guarantees related to FNE, FCO and FDCO credit lines, and Equity Support Agreements (ESAs) entered into with the IDB and IFC. The outstanding balance of these obligations amounted to R$ 2,736,381 as of June 30, 2026, benefiting the subsidiaries Movida, Vamos, JSL, CS Holding, CS Infra and Automob.

- Following corporate reorganizations, certain commercial notes, debentures, CRA and CRI issuances by the subsidiaries Automob, CS Brasil, CS Brasil Holding and JSL are supported by sureties and other personal guarantees. The outstanding balance of these obligations totaled R$ 2,650,760 as of June 30, 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 six-month period ended June 30, 2026 was R$ 10,797 (R$ 18,900 at June 30, 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 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:

	Parent company		Consolidated	
	06/30/2026	06/30/2025	06/30/2026	06/30/2025
Fixed compensation	10,229	9,029	36,744	37,795
Variable compensation	23,914	19,194	40,748	42,773
Charges and benefits	121	124	448	568
Share-based payments	3,268	3,021	12,415	13,298
Total	**37,532**	**31,368**	**90,355**	**94,434**

The managers are included in the Company's share-based payment plan. In the six-month period ended June 30, 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 30, 2026.

In thousands of Brazilian Reais, unless otherwise stated

23. Equity

23.1 Share capital

The Company's fully subscribed and paid-in capital at June 30, 2026 is R$ 1,331,323 (R$ 1,174,362 at December 31, 2025) divided into 583,759,291 common shares with no par value (873,040,533 common shares at December 31, 2025).

At June 30, 2026 and December 31, 2025, share capital is held as follows:

	06/30/2026		12/31/2025	
Number of shares	Common shares	%	Common shares	%
Shareholders				
Owners of the Company	311,074,903	53.3%	568,777,822	65.1%
Other members of the Simões family	4,383,239	0.8%	60,998,058	7.0%
Board of Directors	1,399,144	0.2%	2,798,287	0.3%
Managers and Officers	1,147,138	0.2%	1,996,599	0.2%
BNDESPAR	58,375,789	10.0%	-	-
Treasury shares	-	-	19,445,017	2.2%
Outstanding shares traded on the stock exchange	207,379,078	35.5%	219,024,750	25.1%
Total	**583,759,291**	**100.0%**	**873,040,533**	**100.0%**

As detailed in note 1.1.1, 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 capital increase detailed in Note 1.1.1 was approved by the shareholders' meeting on June 11, 2026.

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.

	Number of shares			
	Number of granted shares	Canceled	Transferred	Movement Right to shares
Position at December 31, 2024	**4,123,133**	**(225,803)**	**(3,801,470)**	**95,860**
New shares granted	380,523	-	-	380,523
Transfers to beneficiaries	-	-	(95,856)	(95,856)
Position at December 31, 2025	**4,503,656**	**(225,803)**	**(3,897,326)**	**380,527**
Options canceled	-	(220,143)	-	(220,143)
Transfers to beneficiaries	1,703,222	-	(207,164)	1,496,058
Position at June 30, 2026	**6,206,878**	**(445,946)**	**(4,104,490)**	**1,656,442**

b. Capital reserves

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

In the six-month period ended June 30, 2026, the Company recorded the following amounts in the capital reserves: (i) R$ 181,968 related to the cancellation of treasury shares detailed in Note 1.1.6, in conformity with item 33 of CPC 39 – Financial Instruments; (ii) R$ 21,451 to share issuance costs; (iii) R$ 1,607,286 to the private capital increase detailed in Note 1.1.1.; and (iv) R$ 159,978 to the effect of the capital gain on the non-controlling shareholders contribuition in subsidiaries Movida e Vamos at market value.

23.3 Treasury shares

At June 30, 2026, the Company does not have treasury shares due to the cancellation of shares in its possession, as detailed in Note 1.1.6.

In thousands of Brazilian Reais, unless otherwise stated

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 six-month periods ended June 30, 2026 and 2025.

The segment information for the six-month periods ended June 30, 2026 and 2025 is as follows:

										06/30/2026
	JSL	Movida	Vamos	CS Brasil	CS Infra	Automob	BBC	Holding and others	Eliminations (i)	Consolidated
Net revenue from sale, lease, rendering services, construction and sale of decommissioned fleet assets	**4,871,566**	**7,546,475**	**3,184,595**	**369,088**	**298,188**	**6,610,778**	**3,001**	**5,978**	**(716,709)**	**22,172,960**
Total cost of sales, lease, rendering services and sale of decommissioned fleet assets	(4,124,662)	(4,773,250)	(1,632,692)	(303,051)	(191,668)	(5,634,981)	(2,550)	(616)	619,191	(16,044,279)
Gross profit	**746,904**	**2,773,225**	**1,551,903**	**66,037**	**106,520**	**975,797**	**451**	**5,362**	**(97,518)**	**6,128,681**
Selling expenses	(24,324)	(356,301)	(71,290)	(1,139)	(524)	(488,746)	(291)	(1,576)	42,921	(901,270)
Administrative expenses	(233,648)	(354,965)	(101,839)	(22,061)	(31,494)	(403,108)	(46,949)	(30,220)	32,806	(1,191,478)
Provision for expected credit losses (“impairment”) of trade receivables	(2,426)	(83,533)	(53,293)	15,108	-	708	(33,329)	(4)	(1)	(156,770)
Other operating income (expenses), net	(132,126)	(44,530)	6,148	156,441	133	75,585	(24,547)	23,461	(72,931)	(12,365)
Equity results from subsidiaries	(669)	(636)	109	(13,294)	3,645	(130)	-	-	14,819	3,844
Profit (loss) before finance income and costs	**353,711**	**1,933,260**	**1,331,738**	**201,092**	**78,280**	**160,106**	**(104,665)**	**(2,977)**	**(79,904)**	**3,870,642**
Finance income										1,304,573
Finance costs										(5,554,122)
Profit before income tax and social contribution										**(378,907)**
Current										(27,210)
Deferred										126,528
Loss from continuing operations										**(279,589)**
Profit (loss) from discontinued operations										**(45,809)**
Loss for the period										**(325,398)**
Total assets per segment at 06/30/2026	12,054,585	37,340,961	22,772,796	2,447,531	2,912,036	8,545,455	3,050,918	12,695,204	(10,224,712)	91,594,775
Total liabilities per segment at 06/30/2026	10,871,814	33,439,458	19,474,322	2,719,874	938,191	6,724,194	2,711,769	6,816,944	(3,667,648)	80,028,918
Depreciation and amortization at 06/30/2026	(429,516)	(1,322,150)	(588,400)	(20,091)	(4,779)	(112,606)	(3,929)	(9,284)	141	(2,490,614)

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

In thousands of Brazilian Reais, unless otherwise stated

	06/30/2025									
	JSL	Movida	Vamos	CS Brasil	CS Infra	Automob	BBC	Holding and others	Eliminations (i)	Consolidated
Net revenue from sale, lease, rendering services and sale of decommissioned fleet assets	**4,701,693**	**7,247,236**	**2,743,682**	**330,220**	**84,136**	**5,995,218**	**3,810**	**9,347**	**(529,921)**	**20,585,383**
Total cost of sales, leases, rendering services and sale of decommissioned fleet assets	(3,949,644)	(4,946,888)	(1,259,619)	(262,359)	(56,096)	(5,112,483)	(2,602)	(5,350)	481,232	(15,115,223)
Gross profit	**752,049**	**2,300,348**	**1,484,063**	**67,861**	**28,040**	**882,735**	**1,208**	**3,997**	**(48,689)**	**5,470,160**
Selling expenses	(21,644)	(318,121)	(59,290)	(2,343)	(103)	(366,172)	(134)	(2,180)	28,934	(738,176)
Administrative expenses	(218,165)	(325,151)	(81,417)	(20,131)	(18,966)	(380,943)	(32,094)	(30,365)	3,432	(1,074,211)
Provision for expected credit losses (“impairment”) of trade receivables	(9,853)	(62,238)	(65,283)	(508)	-	(8,334)	(27,472)	-	1,188	(172,500)
Other operating income (expenses), net	64,111	(43,495)	18,970	2,319	(2,375)	27,171	(809)	34,366	(9,136)	65,366
Equity results from subsidiaries	-	4	-	-	3,320	2	-	-	141	3,463
Profit (loss) before finance income and costs	**566,498**	**1,551,347**	**1,297,043**	**47,198**	**9,916**	**154,459**	**(59,301)**	**5,818**	**(24,130)**	**3,554,102**
Finance income										971,767
Finance costs										(4,680,855)
Profit before income tax and social contribution										**(154,986)**
Income tax and social contribution										109,335
Loss from continuing operations										**(45,651)**
Profit (loss) from discontinued operations										**15,127**
Loss for the period										**(30,524)**
Total assets per segment at 06/30/2025										84,070,266
Total liabilities per segment at 06/30/2025	10,409,664	27,126,591	19,839,215	2,940,972	1,790,782	6,388,699	2,104,558	8,401,557	(1,204,053)	77,797,985
Depreciation and amortization at 06/30/2025	(375,724)	(1,166,107)	(499,002)	(22,652)	(3,677)	(106,755)	(2,520)	(7,105)	7,369	(2,176,173)

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

In thousands of Brazilian Reais, unless otherwise stated

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	
	06/30/2026	06/30/2025
Gross revenue	**24,377,430**	**22,546,093**
Less:		
Taxes on sales	(1,792,271)	(1,629,010)
Returns and cancellations	(323,929)	(240,319)
Toll rates	(32,961)	(23,127)
Discounts granted	(55,309)	(68,254)
Total net revenue	**22,172,960**	**20,585,383**

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.

In thousands of Brazilian Reais, unless otherwise stated

	JSL		Movida		Vamos		CS Brasil		CS Infra		Automob		BBC		Holding and others		Eliminations		Consolidated Total	
	06/30/2026	06/30/2025	06/30/2026	06/30/2025	06/30/2026	06/30/2025	06/30/2026	06/30/2025	06/30/2026	06/30/2025	06/30/2026	06/30/2025	06/30/2026	06/30/2025	06/30/2026	06/30/2025	06/30/2026	06/30/2025	06/30/2026	06/30/2025
Revenue from services rendered	1,676,738	1,431,847	-	-	270,258	167,815	-	-	159,100	48,889	-	-	3,001	3,810	-	-	(5,893)	(6,782)	2,103,204	1,645,578
Revenue from general cargo transport	2,754,860	2,784,480	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(62)	(650)	2,754,798	2,783,830
Revenue from passenger transport	112,468	86,289	-	-	-	-	39,157	38,121	-	-	-	-	-	-	-	-	-	-	151,625	124,410
Revenue from lease of vehicles, machinery and equipment	131,499	178,071	4,500,951	3,771,536	2,091,059	1,961,092	216,645	213,030	-	-	-	-	-	-	-	-	(158,516)	(114,040)	6,781,638	6,009,689
Revenue from sale of new vehicles	-	-	-	-	-	-	-	-	-	-	3,937,538	3,632,352	-	-	-	-	(26,721)	(31,646)	3,910,818	3,600,706
Revenue from sale of used vehicles	-	-	-	-	-	-	-	-	-	-	1,476,352	1,321,173	-	-	-	-	-	-	1,476,352	1,321,173
Revenue from sale of parts and accessories	-	-	-	-	-	-	-	-	-	-	811,107	837,230	-	-	-	-	(11,390)	(9,443)	799,717	827,787
Revenue from concession agreements and public-private partnerships	-	-	-	-	-	-	-	-	139,088	35,247	-	-	-	-	-	-	-	-	139,088	35,247
Other revenues	6,659	23,073	-	-	-	-	-	-	-	-	385,781	204,463	-	-	5,392	5,219	(10,131)	(13,572)	387,702	219,183
Net revenue from sale, lease and rendering services	**4,682,224**	**4,503,760**	**4,500,951**	**3,771,536**	**2,361,317**	**2,128,907**	**255,802**	**251,151**	**298,188**	**84,136**	**6,610,778**	**5,995,218**	**3,001**	**3,810**	**5,392**	**5,219**	**(212,713)**	**(176,133)**	**18,504,942**	**16,567,640**
Revenue from sales of decommissioned assets	189,342	197,933	3,045,524	3,475,700	823,278	614,775	113,286	79,069	-	-	-	-	-	-	586	4,128	(503,997)	(353,825)	3,668,018	4,017,780
Total net revenue	**4,871,566**	**4,701,693**	**7,546,475**	**7,247,236**	**3,184,595**	**2,743,682**	**369,088**	**330,220**	**298,188**	**84,136**	**6,610,778**	**5,995,218**	**3,001**	**3,810**	**5,978**	**9,347**	**(716,710)**	**(529,958)**	**22,172,960**	**20,585,383**
Timing of revenue recognition																				
Products and services transferred at a point in time	189,342	197,933	3,045,524	3,475,700	823,278	614,775	152,443	117,190	159,100	48,889	6,610,778	5,995,218	3,001	3,810	586	9,347	(503,997)	(353,861)	10,480,055	10,109,000
Products and services transferred over time	4,682,224	4,503,760	4,500,951	3,771,536	2,361,317	2,128,907	216,645	213,030	139,088	35,247	-	-	-	-	5,392	-	(212,713)	(176,097)	11,692,904	10,476,383
Total net revenue	**4,871,566**	**4,701,693**	**7,546,475**	**7,247,236**	**3,184,595**	**2,743,682**	**369,088**	**330,220**	**298,188**	**84,136**	**6,610,778**	**5,995,218**	**3,001**	**3,810**	**5,978**	**9,347**	**(716,710)**	**(529,958)**	**22,172,959**	**20,585,383**

In thousands of Brazilian Reais, unless otherwise stated

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	
	06/30/2026	06/30/2025	06/30/2026	06/30/2025
Cost of sales of new and used vehicles and parts	-	-	(5,643,810)	(4,733,799)
Construction cost (i)	-	-	(139,088)	(35,247)
Cost of sales of decommissioned fleet assets (ii)	-	-	(3,507,867)	(4,134,273)
Fleet costs / expenses (iii)	-	-	(428,699)	(421,222)
Parts, tires and maintenance	(689)	(1,196)	(1,068,575)	(991,562)
Personnel and payroll charges	(64,578)	(63,396)	(2,712,604)	(2,534,998)
Travel and lodging	(2,594)	(1,329)	(28,474)	(27,597)
Commissions	-	-	(269,130)	(258,353)
Services contracted from third parties	(14,795)	(11,288)	(517,089)	(375,870)
Depreciation, amortization and provision for impairment (vi)	(7,218)	(6,949)	(2,486,159)	(2,171,718)
Impairment of inventories (vi)	-	-	3,702	5,575
Impairment of fleet assets (vi)	(10)	(2)	(150,357)	(111,758)
Fuels and lubricants	(675)	(1,956)	(609,870)	(617,182)
Communication, advertising and publicity	(672)	(1,182)	(199,058)	(126,576)
Freight services	-	-	(937,946)	(896,394)
Maintenance of facilities and infrastructure	(5,676)	(3,682)	(125,551)	(124,551)
Provision for expected credit losses (“impairment”) of trade receivables	-	-	(156,770)	(172,500)
Provision for judicial and administrative litigation	(46)	(1,796)	(55,377)	(53,042)
Electric power	(80)	(64)	(37,916)	(34,291)
Property lease	259	(1,067)	(48,602)	(25,419)
Lease of vehicles, machinery and equipment	(784)	(450)	(3,505)	(14,381)
PIS and COFINS credits on inputs (iv)	-	-	858,438	810,872
Extemporaneous tax credits	-	2,485	12,243	99,639
Reimbursement of shared expenses (v)	76,302	79,302	-	-
Gain on disposal of investments	-	-	81,223	-
Other costs and expenses	19,066	27,480	(135,321)	(90,097)
	(2,190)	**14,910**	**(18,306,162)**	**(17,034,744)**
Cost of sales, leases, rendering services and sale of decommissioned assets	-	-	(16,044,279)	(15,115,223)
Selling expenses	(47)	-	(901,270)	(738,176)
Administrative expenses	(25,603)	(19,345)	(1,191,478)	(1,074,211)
Provision for expected credit losses (“impairment”) of trade receivables	-	-	(156,770)	(172,500)
Other operating income (expenses), net	23,460	34,255	(12,365)	65,366
	(2,190)	**14,910**	**(18,306,162)**	**(17,034,744)**

(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$ 2,632,814 and is presented in the statements of cash flows.

In thousands of Brazilian Reais, unless otherwise stated

27. Finance income (costs)

	Parent company		Consolidated	
	06/30/2026	06/30/2025	06/30/2026	06/30/2025
Finance income				
Financial investments	267,470	215,544	938,725	698,917
Interest received from customers	-	70	24,678	23,806
Inflation adjustment of recoverable taxes and judicial deposits	12,286	10,644	37,094	39,032
Income from financing and credit products granted (i)	-	-	252,079	183,054
Other finance income	14,045	13,983	51,997	26,958
Finance income	**293,801**	**240,241**	**1,304,573**	**971,767**
Finance costs				
Interest on loans, borrowings and debentures (ii)	(351,088)	(361,420)	(3,704,451)	(3,289,976)
Interest and charges on leases payable to financial institutions	-	(3,281)	(4,982)	(10,210)
Interest on supplier financing - confirming	-	-	(122)	(168)
Exchange rate changes	153,279	332,051	714,328	1,302,050
Losses (gains) on derivative and hedge transactions, net	(628,827)	(565,405)	(1,682,264)	(1,976,903)
Debt service costs	**(826,636)**	**(598,055)**	**(4,677,491)**	**(3,975,207)**
Interest on right of-use leases	(608)	(23)	(104,444)	(97,349)
Funding expenses	(4,106)	(4,255)	(94,873)	(91,066)
Interest payable	(1,669)	(309)	(332,560)	(285,709)
Other finance costs	(26,211)	(11,812)	(344,754)	(231,524)
Finance costs	**(859,230)**	**(614,454)**	**(5,554,122)**	**(4,680,855)**
Finance income (costs), net	**(565,429)**	**(374,213)**	**(4,249,549)**	**(3,709,088)**

(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$ 29,714.

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:

	Consolidated	
	06/30/2026	06/30/2025
Numerator:		
Loss for the period	(325,398)	(30,524)
Denominator:		
Weighted average number of outstanding shares	583,759,291	426,797,758
(=) Basic earnings per share (in R$)	**(0.5574)**	**(0.0715)**

Weighted average number of common shares outstanding		
	06/30/2026	06/30/2025
Common shares - January 1	**436,520,267**	**436,520,267**
Effect of shares issued in the period	156,961,534	**-**
Effect of shares cancelled in the period	(9,722,510)	-
Effect of treasury shares	-	(9,722,509)
Weighted average number of common shares outstanding	**583,759,291**	**426,797,758**

In thousands of Brazilian Reais, unless otherwise stated

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	
	06/30/2026	06/30/2025	06/30/2026	06/30/2025
Additions to property and equipment in the period (Note 10)	20,639	4,383	7,391,954	7,203,642
Additions to intangible assets in the period (Note 11)	4,862	1,765	140,173	286,910
Total additions in the period	**25,501**	**6,148**	**7,532,127**	**7,490,552**
Additions without cash disbursement:				
Additions financed by leases payable, FINAME and supplier financing - confirming	-	-	(215,974)	(179,393)
Addition of right-of-use leases (Note 17)	(13,536)	(2,818)	(612,415)	(608,652)
Additions for the period settled with cash flows:				
Movement in the balance of trade payables, reverse factoring and supplier financing – confirming	-	-	(63,076)	133,335
Total cash flows for purchase of property and equipment	**11,965**	**3,330**	**6,640,662**	**6,835,842**
Statements of cash flows:				
Operating property and equipment	-	-	6,451,277	6,178,595
Property and equipment and intangible assets for investment	11,965	3,330	189,385	657,247
Total	**11,965**	**3,330**	**6,640,662**	**6,835,842**

30. Events after the reporting period

30.1 Disposal of subsidiary HSIM Participações e Holding Ltda. – CS Infra Segment

On July 23, 2026, SIMPAR and its direct subsidiary CS Brasil Holding e Locação S.A. signed a binding purchase and sale agreement with ICTSI AMERICAS B.V. for the disposal of 100% interest in HSIM Participações e Holding Ltda, which wholly owns subsidiaries ATU12 Arrendatária Portuária S.A. and ATU18 Arrendatária Portuária S.A. (together “CS Portos Aratu”), for R$ 750,000.

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

In June 2026, the Letter of Intent for purchase of the port operations of CS Portos Aratu was signed. Therefore, the transaction satisfies the criteria to be classified as held for sale and discontinued operation, and therefore the asset and liability balances are shown as held for sale and their results are shown as profit (loss) from discontinued operations in this quarterly information and are detailed in Note 1.3. No losses on this transaction are expected.

30.2 Debt Financings

JSL Segment

On July 2, 2026, JSL entered into an Export Credit Note (NCE) facility totaling R$ 300,000, with final maturity in July 2031 and remuneration corresponding to CDI + 2.30% per annum.

Movida Segment

On July 30, 2026, Movida entered into the deed governing its 28th issuance of unsecured, non-convertible debentures, in the total amount of R$ 1,140,000, comprising two series: (i) a first series of R$ 228,000 bearing interest at CDI + 2.15% per annum; and (ii) a second series of R$ 912,000 bearing interest at CDI + 2.50% per annum. The debentures mature on July 15, 2033.

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 June 30, 2026:

- Net Revenue of BRL 158 million: 48% of the lower end of the 2026 guidance and 27% of the 2028 guidance.
- EBITDA of -BRL 3 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 1.1 billion: 200% of the lower end of the 2026 guidance and 259% 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 June 30, 2026:

- Origination of BRL 1.9 billion: 162% of the 2026 guidance.
- Portfolio of BRL 2.7 billion: 96% of the 2026 guidance.
- Receivables of BRL 3.3 billion: 87% 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.