SIMPAR 7 ANOS















Parent company and consolidated quarterly information at September 30, 2026 and independent auditor's report

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Performance Comments 3Q26 - SIMPAR S.A.

Focus on executing the strategic plan drives improved and consistent results:

(i) Pricing discipline; (ii) reduction in costs and expenses; (iii) higher efficiency and asset utilization; (iv) organic growth with lower investment requirements; and (v) contract maturation.

GROSS REVENUE

R$ 12.7 bn

+5% vs. 3Q25

ADJUSTED NET INCOME[1]
CONTINUING OPERATIONS

R$ 137 mn

vs. -R$ 129 mn in 3Q25

EBITDA

R$ 3.5 bn

+20% vs. 3Q25

LTM ROIC *(ex-BBC)*

13.3% (productive)[2]

+2.8 p.p. above the cost of debt

CONSISTENT AND DIVERSIFIED ORGANIC GROWTH	**Net Revenue from Services** up **6% y/y** in **3Q26** (R$9.5 billion)
INCREASED OPERATIONAL EFFICIENCY	**EBITDA** up **20% y/y** to **R$3.5 bn** in **3Q26** **LTM EBITDA[3] per employee up 17% y/y** to **R$241,000** in **3Q26**
LOWEST LEVERAGE SINCE THE 2010 IPO	**Net Debt/EBITDA** of **2.7x** | **Lowest level since the IPO** **0.8x y/y** reduction in leverage
SIMPAR HOLDING DEBT REPURCHASE	**+R$472 mn** in **repurchased debt** in 3Q26 and R$723 **mn** in **9M26** **72%** of the R$1.0 billion debt repurchase target completed
MONETIZATION OF A NON-LISTED COMPANY	**Announcement** of the **sale** of **CS Porto Aratu** in July/26 for **R$1.8 bn** (EV)[4] **5.8x MOIC[5]** over a **3.6-year investment period**
ACTIVE PORTFOLIO MANAGEMENT	**Unwinding** of cross-shareholdings in **CS Mobi Leste** and **BRT Sorocaba** **CS Infra takes full ownership of CS Mobi Leste**; **CS Brasil sells** its stake in **BRT Sorocaba** CS Infra will receive net proceeds of R$65 million
ACCESS TO LONG-TERM FUNDING SOURCES	**3Q26: New funding** of **+R$4.6 billion** Average Cost: CDI + 2.2% | Average tenor: 4.7 years

Notes: (1) Reconciliation of adjusted Net Income in the exhibits; (2) Excludes capital employed in operations that have not yet contributed to revenue generation; further details in the ROIC section; (3) LTM Adjusted EBITDA; (4) Closing of the Transaction is subject to the fulfillment of customary conditions precedent, including approval by the Administrative Council for Economic Defense (CADE) and authorization by the granting authority; (5) Multiple on Invested Capital.

MESSAGE FROM MANAGEMENT

We are pleased to present our results for the third quarter of 2026. We thank our customers, suppliers, and investors for their continued trust, and we recognize the commitment of our PEOPLE, a team of more than 55,000 employees dedicated to serving our customers and anticipating their needs, while sustainably creating long-term value.

Our third quarter 2026 results reflect the **consistency of our Management Model and disciplined execution**, together with the ongoing improvement in operating profitability and capital allocation efficiency. Among other achievements, a key milestone during the quarter was **the enhancement of the SIMPAR Group's capital structure** through: (i) R$3.0 billion in private capital raises completed in May 2026 by **SIMPAR, MOVIDA, and VAMOS**, supported by two anchor investors, **JSP** and **BNDESPar**; and (ii) asset monetization.

The M&A transactions announced by **SIMPAR** over the past 12 months **represents R$1.4 billion of value creation**, achieved over an **average investment cycle of 3.3 years**, equivalent to a **2.9x MOIC** and an **average 36% annual IRR**. The realization of these returns highlights **SIMPAR**'s disciplined capital allocation capabilities, its ability to identify assets with significant appreciation potential, the execution excellence of our PEOPLE, and its proven track record of monetizing investments while creating substantial value. **These results also underscore the intrinsic value of the private companies within our portfolio, revealing additional avenues for shareholder value creation over time.**

Additionally, in Aug. 2026, **SIMPAR** announced the sale of its 50% stake **in BRT Sorocaba** and the acquisition of the remaining 50% interest in **CS Mobi Leste SP**, in line with its active portfolio management strategy of monetizing a mature concession while acquiring full ownership of a growth asset. Upon closing of the transactions, **SIMPAR** will receive net proceeds of R$65 million and will hold a 100% ownership interest **in CS Mobi Leste SP**.

In 3Q26, **SIMPAR** delivered solid consolidated results, reporting **Gross Revenue of R$12.7 billion** (+4.6% year-over-year), **EBITDA of R$3.5 billion** (+19.9% year-over-year), and **Adjusted Net Income from Continuing Operations of R$137.0 million**, compared to a net loss of R$128.6 million in 3Q25. These results do not include the closing of the CS Porto Aratu divestment transaction.

EBITDA continues to exceed net Capex: the **EBITDA-to-net Capex ratio reached 1.6x LTM** as of 3Q26, compared to 1.7x in the same period of 2025 and 0.8x, on average, during the high growth cycle from 2020 to 2024. We remain focused on the strategic priority of **maximizing the full value potential of our existing asset base**, while continuing to grow new long-term contracts and selectively adapting to evolving market demands.

Consolidated financial leverage reached 2.7x Net Debt-to-LTM EBITDA, the **lowest level since SIMPAR's IPO in 2010**, reflecting the continued strengthening of the Company's capital structure and disciplined financial management. The **holding company ended the period with R$3.9 billion in cash, even after repurchasing a cumulative R$723 million of its own outstanding debt as of the end of 3Q26, in line with the Company's previously announced strategy to repurchase up to R$1.0 billion. This strong liquidity position is sufficient to cover all of the holding company's debt maturities through mid-2031.**

Consolidated cash and liquidity totaled R$14.5 billion at quarter-end, including R$1.4 billion of available and undrawn committed credit facilities. In addition, the **R$4.6 billion of funding raised during the period, with an average tenor of 4.7 years and an average cost of CDI + 2.2% per year**, further strengthened the Group's liquidity position, enhanced financial flexibility, and supported the continued optimization of its capital structure.

JSL: As it nears completion of its operational reorganization, the Company will operate through three independent business units: **JSL Dedicated Services, JSL Conecta, and Intralog, the latter of which has already been fully separated**. This new structure strengthens commercial focus, enhances operational efficiency, and supports new avenues for growth. The Company ended the quarter with a record level of new contract awards, totaling R$2.8 billion of revenues with an average term of 42 months, reinforcing customer confidence and supporting its growth trajectory toward the 2030 Gross Revenue guidance of R$21.4 billion. On the operating front, JSL reported record Consolidated Net Revenue of R$2.6 billion, up 5.7% y/y, Adjusted EBITDA of R$522.8 million, stable compared to 3Q25, and Adjusted Net Income of R$40.3 million, an increase of 12.5% y/y. Net cash generation remained a highlight for the fifth consecutive quarter, reaching R$318.8 million[1] LTM, equivalent to 55.1% of the Company's market capitalization, demonstrating the strong conversion of earnings into cash. In addition, the gradual transition from an asset ownership model to an asset rental model in the provision of services continues to reduce capital requirements and strengthen the Company's financial profile, contributing to a 0.4x year-over-year reduction in leverage, which ended the 3Q26 at 2.6x Net Debt-to-LTM EBITDA.

MOVIDA: The consistent execution of its strategic plan, with a focus on customer experience and operational efficiency, has continued to drive consecutive profitability records and market share gains. In the third quarter of 2026, the Company reported record Consolidated Net Revenue of R$3.9 billion, an increase of 2.8% y/y, record EBITDA of R$1.8 billion, up 21.4% y/y, and Net Income of R$152.1 million, representing growth of 117.4% y/y and exceeding the Company's guidance for the quarter. Positive customer perception is reflected in a record NPS of 90%, the addition of 767 thousand new RAC customers, and a record 2.7 million members in the loyalty program. Combined with efficient pricing management, highlights include a 6.8% increase in RAC average daily rates and an 11.5% increase in average monthly gross revenue per vehicle in GTF, while volumes grew 22.2% and 4.5% y/y, respectively. In addition, the expansion of the Pit Stop network has continued to support the Company's strategy of reducing maintenance costs, improving operational efficiency, and enhancing the customer experience. As a result, ROIC over the last twelve months reached 16.6%, representing a spread of 5.8 percentage points over the cost of capital, reinforcing Movida's consistent ability to create value for shareholders.

VAMOS: The Company recorded its fourth consecutive quarter of Net Income growth, reaching R$150.9 million, three times the level reported in the third quarter of 2025. Net Revenue totaled R$1.6 billion (+4.3% y/y), while EBITDA reached a record R$1.0 billion (+15.7% y/y), demonstrating the resilience of its business model and the continued recovery in profitability despite a high interest rate environment. Fleet utilization reached 89%, while inventories of assets available for rental or sale declined by R$480 million over the last twelve months. Continued improvements in credit analysis and collection processes reduced the allowance for doubtful accounts to 2.2% and lowered asset repossessions by 55.6% y/y. Leverage ended the quarter at 2.9x Net Debt-to-LTM EBITDA, representing a 0.1x reduction compared to the previous quarter.

AUTOMOB: The Company achieved record vehicle sales volumes during the quarter, with 25.8 thousand light vehicles sold (+16.3% y/y) and 2.9 thousand heavy vehicles (+19.7% year-over-year), further increasing productivity per store. This performance reflects continued progress in the execution of its strategic plan and business transformation initiatives, supported by the modernization and advancement of operations as well as ongoing process optimization. Gross Transacted Revenue reached R$5.0 billion, up 10.4% y/y, while gross profit and gross margin totaled R$521.7 million (+4.3% y/y) and 15.2% (+0.8 percentage points), respectively. Adjusted Net Loss reduced to R$52.1 million, representing an improvement of R$13.6 million compared to the third quarter of 2025. The completion of the store renovation cycle and disciplined capital management resulted in a 62% reduction in Capex and a 16.4% decrease in paid inventory levels. In the Agro Equipment and Machinery segment, gross margin increased from 10.5% to 16.5% y/y, driven by cost reductions and the implementation of a new commercial strategy, despite a market environment in which sales volumes have yet to show a consistent recovery.

[1] 3Q26 LTM cash generation and market capitalization data as of October 28, 2026.

CS Infra: The Company delivered another quarter of consistent operational and financial improvement, driven by the maturation of its portfolio of nine concessions across the highway, ports, urban mobility, social infrastructure, and environmental infrastructure segments. Net Services Revenue totaled R$93.3 million (+189.3% y/y), EBITDA reached R$47.3 million (+221.8% y/y), and Net Income amounted to R$24.2 million (+424.1% y/y). Key developments during the quarter included increased traffic volumes and the inauguration of a new toll plaza at **CS Rodovias Grãos do Piauí**, the completion of construction works and the implementation of the free-flow tolling system at **CS Rodovias Rota da Integração**, continued progress on the municipal market project at **CS Mobi Cuiabá**, and the start of construction of the school projects at **CS Infra Social**. **CS Ambiental Centro-Oeste** was also incorporated into the Company's results during the quarter, while **CS Portos Amapá** remains subject to the satisfaction of certain conditions precedent before commencing operations. As its portfolio continues to mature and operational efficiencies are captured, **CS Infra** expects to reach **R$524 million in EBITDA by 2029**, representing a **37% compound annual growth rate**.

CS Brasil: The Company reported Net Services Revenue of R$128.5 million, stable compared to the previous quarter, while Adjusted EBITDA reached R$26.9 million, up 3.7% q/q. In addition, assets available for sale were reduced by 77% y/y, totaling 211 assets at the end of the third quarter of 2026, reinforcing disciplined fleet management and asset disposition efforts.

Banco BBC: The bank reported a loan portfolio of R$3.3 billion in the third quarter of 2026 (+53.8% y/y) and financial intermediation income of R$152.3 million (+45.2% y/y). Its non-performing loan ratio of 4.4% remained 2.2 percentage points below the market average, highlighting the high quality of its assets and disciplined credit management.

As a holding company, **SIMPAR** remains committed to **guiding and supporting the execution of the strategic plans of each of its portfolio companies**, which operate independently and are supported by dedicated PEOPLE committed to excellence in execution. Together, **they serve their customers' needs, anticipate opportunities, and build strong commercial partnerships**, fostering sustainable development and long-term value creation.

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.

	3Q26						
Financial Highlights[1] (R$ million)	**JSL**	**Vamos**	**Movida**	**Automob**	**CS Infra**	**CS Brasil**	**BBC**
Net Revenue	**2,626.2**	**1,594.2**	**3,870.1**	**3,431.9**	**181.0**	**144.6**	**1.3**
Net Revenue from Services	2,514.5	1,287.9	2,398.8	3,399.1	93.3	128.5	1.3
Net Revenue from Construction	-	-	-	-	87.7	-	-
Net Revenue of Asset Sales	111.7	310.3	1,471.2	32.8	-	16.1	-
Eliminations	-	(3.9)	-	-	-	-	-
EBIT	**313.7**	**691.3**	**1,086.2**	**105.5**	**43.8**	**18.1**	**(54.3)**
Margin (% NR from Services)	*12.5%*	*53.7%*	*45.3%*	*3.1%*	*46.9%*	*14.1%*	*-*
Financial Result	(277.6)	(479.8)	(900.7)	(158.7)	(15.6)	(41.8)	55.3
Net Income	**40.3**	**150.9**	**152.1**	**(52.1)**	**24.2**	**(14.8)**	**0.3**
Margin (% NR)	*1.5%*	*9.5%*	*3.9%*	*-1.5%*	*13.4%*	*-10.3%*	*-*
EBITDA	**522.8**	**1,035.5**	**1,794.8**	**146.3**	**47.3**	**26.9**	**(51.9)**
Margin (% NR from Services)	*20.8%*	*80.4%*	*74.8%*	*4.3%*	*50.6%*	*20.9%*	*-*
Net Capex	**22.0**	**805.4**	**1,472.3**	**20.5**	**94.9**	**(96.7)**	**-**
Net Debt	**5,157.6**	**11,723.1**	**17,497.4**	**1,952.8**	**608.6**	**862.6**	**2,959.9**

	3Q25						
Financial Highlights (R$ million)	**JSL**	**Vamos**	**Movida**	**Automob**	**CS Infra**	**CS Brasil**	**BBC**
Net Revenue	**2,484.9**	**1,529.0**	**3,765.8**	**3,465.5**	**71.7**	**186.6**	**1.9**
Net Revenue from Services	2,369.6	1,140.4	2,010.8	3,435.1	32.3	134.5	1.9
Net Revenue from Construction	-	-	-	-	39.5	-	-
Net Revenue of Asset Sales	115.2	394.9	1,755.0	30.4	-	52.0	-
Eliminations	-	(6.4)	-	-	-	-	-
EBIT	**327.5**	**621.9**	**854.1**	**98.6**	**12.7**	**24.0**	**(29.6)**
Margin (% NR from Services)	*13.8%*	*54.5%*	*42.5%*	*2.9%*	*39.4%*	*17.9%*	*-*
Financial Result	(294.9)	(562.1)	(795.3)	(155.4)	(7.9)	(52.9)	40.4
Net Income	**35.8**	**50.4**	**70.0**	**(65.7)**	**4.6**	**(19.8)**	**6.1**
Margin (% NR)	*1.4%*	*3.3%*	*1.9%*	*-1.9%*	*6.4%*	*-10.6%*	*-*
EBITDA	**526.0**	**895.0**	**1,478.7**	**144.0**	**14.7**	**35.1**	**(28.1)**
Margin (% NR from Services)	*22.2%*	*78.5%*	*73.5%*	*4.2%*	*45.5%*	*26.1%*	*-*
Net Capex	**62.8**	**217.9**	**494.4**	**54.7**	**21.3**	**(48.3)**	**-**
Net Debt	**5,734.3**	**11,959.9**	**15,448.4**	**1,934.5**	**360.3**	**1,119.6**	**1,848.5**

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)	3Q25	2Q26	3Q26	▲Y o Y	▲Q o Q	3Q26 LTM
Net Revenue	**11,100.9**	**11,248.7**	**11,559.8**	**+4.1%**	**+2.8%**	**44,852.3**
Net Revenue from Construction	39.5	89.1	87.7	+122.0%	-1.6%	288.0
Net Revenue excluding Construction	**11,061.4**	**11,159.5**	**11,472.1**	**+3.7%**	**+2.8%**	**44,564.3**
Net Revenue from Services	8,958.1	9,488.0	9,480.3	+5.8%	-0.1%	36,887.8
Net Revenue from Asset Sales	2,103.3	1,671.5	1,991.8	-5.3%	+19.2%	7,676.4
EBIT	**1,734.8**	**2,098.3**	**2,153.4**	**+24.1%**	**+2.6%**	**8,892.1**
Margin (% Net Revenue ex-Construction)	*15.7%*	*18.8%*	*18.8%*	*+3.1 p.p.*	*-*	*20.0%*
Net Financial Result	**(2,065.7)**	**(2,265.4)**	**(1,935.2)**	**-6.3%**	**-14.6%**	**(8,289.8)**
Mark-to-Market Derivative[1]	-	(231.8)	61.6	-	-126.6%	(170.3)
Financial Result (ex-MTM Derivative)	(2,065.7)	(2,033.6)	(1,996.8)	-3.3%	-1.8%	(8,119.5)
Income Tax (IR)	83.7	40.5	(60.6)	-172.4%	-	(200.5)
Net Income from Continuing Operations (Loss)	**(247.2)**	**(126.5)**	**157.6**	**-**	**-**	**401.8**
Margin (% Net Revenue ex-Construction)	*-2.2%*	*-1.1%*	*1.4%*	*+3.6 p.p.*	*+2.5 p.p.*	*0.9%*
Net Income (Loss)	**(238.5)**	**(151.1)**	**129.4**	**-**	**-**	**286.8**
Margin (% Net Revenue ex-Construction)	*-2.2%*	*-1.4%*	*1.1%*	*+3.3 p.p.*	*+2.5 p.p.*	*0.6%*
Net Income (controllers)	**(246.2)**	**(189.5)**	**35.2**	**-**	**-**	**99.1**
Margin (% Net Revenue ex-Construction)	*-2.2%*	*-1.7%*	*0.3%*	*+2.5 p.p.*	*+2.0 p.p.*	*0.2%*
EBITDA	**2,906.9**	**3,351.9**	**3,486.4**	**+19.9%**	**+4.0%**	**13,916.5**
Margin (% Net Revenue ex-Construction)	*26.3%*	*30.0%*	*30.4%*	*+4.1 p.p.*	*+0.4 p.p.*	*31.2%*
(+) Cost of Asset Sales	2,103.4	1,610.1	1,772.1	-15.8%	+10.1%	7,094.6
Added-EBITDA	**5,010.2**	**4,962.0**	**5,258.5**	**+5.0%**	**+6.0%**	**21,011.2**
Net Income (ex-MTM Derivative[1])						
Mark-to-Market Derivative[1] – After Tax	-	(153.0)	40.6	-	-	(112.4)
Net Income from Continuing Operations (Loss)	**(247.2)**	**26.5**	**117.0**	**-**	**-**	**514.2**
Margin (% Net Revenue ex-Construction)	*-2.2%*	*0.2%*	*1.0%*	*+3.2 p.p.*	*+0.8 p.p.*	*1.2%*
Net Income (Loss)	**(238.5)**	**1.9**	**88.7**	**-**	**-**	**399.2**
Margin (% Net Revenue ex-Construction)	*-2.2%*	*0.0%*	*0.8%*	*+3.0 p.p.*	*+0.8 p.p.*	*0.9%*
Net Income Attributable to Shareholders	**(246.2)**	**(36.5)**	**(5.4)**	**-97.8%**	**-85.2%**	**211.4**
Margin (% Net Revenue ex-Construction)	*-2.2%*	*-0.3%*	*0.0%*	*+2.2 p.p.*	*+0.3 p.p.*	*0.5%*
Adjusted EBIT	**1,875.8**	**2,136.7**	**2,183.8**	**+16.4%**	**+2.2%**	**8,286.2**
Margin (% Net Revenue ex-Construction)	*17.0%*	*19.1%*	*19.0%*	*+2.0 p.p.*	*-0.1 p.p.*	*18.6%*
Net Income from Continuing Operations (Loss)	**(128.6)**	**52.2**	**137.0**	**-**	**+162.5%**	**122.0**
Margin (% Net Revenue ex-Construction)	*-1.2%*	*0.5%*	*1.2%*	*+2.4 p.p.*	*+0.7 p.p.*	*0.3%*
Adjusted Net Income	**(119.9)**	**27.6**	**108.8**	**-**	**-**	**6.9**
Margin (% Net Revenue ex-Construction)	*-1.1%*	*0.2%*	*0.9%*	*+2.0 p.p.*	*+0.7 p.p.*	*0.0%*
Adjusted Net Income (controllers)	**(160.9)**	**(18.9)**	**8.3**	**-**	**-**	**(243.7)**
Margin (% NR)	*-1.5%*	*-0.2%*	*0.1%*	*+1.6 p.p.*	*+0.3 p.p.*	*-0.5%*
Adjusted EBITDA	**3,019.4**	**3,360.9**	**3,505.1**	**+16.1%**	**+4.3%**	**13,212.7**
Margin (% Net Revenue ex-Construction)	*27.3%*	*30.1%*	*30.6%*	*+3.3 p.p.*	*+0.5 p.p.*	*29.6%*
Gross Capex	**3,210.6**	**4,902.7**	**4,398.1**	**+37.0%**	**-10.3%**	**16,473.1**
Renewal and others	2,320.0	2,377.6	1,844.5	-20.5%	-22.4%	8,389.0
Expansion	890.6	2,525.1	2,553.6	+186.7%	+1.1%	8,084.1
Net Capex	**1,054.9**	**3,094.8**	**2,456.7**	**+132.9%**	**-20.6%**	**8,619.7**
Net Debt - ex BBC	**41,428.0**	**38,937.7**	**39,189.2**	**-5.4%**	**+0.6%**	**39,189.2**

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 3Q26, **Net Revenue from Services** grew **6% y/y** (+R$522.2 million), with the main contributions coming from **MOVIDA**, up **19% y/y** (+R$388.0 million), **VAMOS**, up **13% y/y** (+R$147.5 million), and **JSL**, up **6% y/y** (+R$144.8 million). This revenue growth reflects organic growth across the businesses, particularly: (i) **MOVIDA**'s excellence in customer service and pricing intelligence, which resulted in higher prices and volumes, market share gains and the addition of 767 thousand new customers; (ii) record truck rental revenue at **VAMOS**, with an increase in the rented fleet driven by accelerated deployment of new contracts and fewer asset repossessions; and (iii) the addition of new contracts combined with cost pass-throughs at **JSL**.

Net Revenue from Asset Sales totaled **R$2.0 billion** in 3Q26, down **5% y/y**, mainly driven by **MOVIDA** and **VAMOS**. At **MOVIDA**, revenue declined **16% y/y** (-R$283.8 million), a level sufficient to maintain the fleet's average age at healthy levels. At **VAMOS**, revenue decreased **21% y/y** (-R$84.7 million), reflecting greater use of inventory in the Sempre Novo program, the mix of assets sold and a tighter auto loan market for used assets.

EBITDA totaled **R$3.5 billion** in **3Q26**, **up 20% y/y**, and the **EBITDA margin increased 4.1 p.p. y/y** to **30.4%.** The improvement in these indicators reflects the consistent execution of the Group's strategic plan, supported by the **maturation of contracts signed** over the last twelve months, **price adjustments** in existing contracts, **appropriate pricing of new contracts**, and **disciplined management of costs and expenses**, particularly the 1.3 p.p. y/y reduction in Selling and Administrative Expenses as a percentage of Net Revenue from Services, to 9.6% in 3Q26.

SIMPAR Consolidated Adjusted Net Income from Continuing Operations was **R$137.0 million** in 3Q26, reversing an **Adjusted Net Loss** of **R$128.6 million** in **3Q25**. This result reflects the operating improvement described above and disciplined capital allocation, even in a challenging macroeconomic environment. This result does not include the closing of the CS Porto Aratu sale transaction.

In 9M26, the SIMPAR Group raised R$11.6 billion in new debt. Over the last twelve months, the Group also strengthened its capital structure by **R$6.9 billion** through: (i) **R$3.0 billion in Private Capital Increases** at **SIMPAR, MOVIDA, and VAMOS**, completed in May 2026; and (ii) **R$3.9 billion** from the monetization of **Ciclus Rio, Ciclus Amazônia, and CS Porto Aratu**, comprising:

- **R$2.2 billion in equity value**, of which **R$650 million** remains to be received upon the closing of the **CS Porto Aratu** transaction[1];
- **R$1.7 billion** from the deconsolidation of the debt of the divested companies, including **CS Porto Aratu**, which has been classified as a discontinued operation since 2Q26.

The **Net Debt/EBITDA** ratio declined to **2.7x** in 3Q26, the **lowest level since the 2010 IPO**, compared to 3.5x in 3Q25. The reduction reflects operating factors, such as consistent improvement in results and more efficient asset utilization, with lower investment requirements, as well as the increase in the capital structure: **the sale of Ciclus Rio and Ciclus Amazônia, the Capital Increases at SIMPAR, MOVIDA and VAMOS, and the deconsolidation of CS Porto Aratu[1]** resulting from the monetization processes.

EBITDA/Net CAPEX ratio was **1.6x** in **3Q26 LTM**, compared to 1.7x in 3Q25 LTM and **the average of 0.8x recorded during the growth cycle between 2020 and 2024.** With this cycle completed, our current plan is to maximize the full potential of the asset base already built.

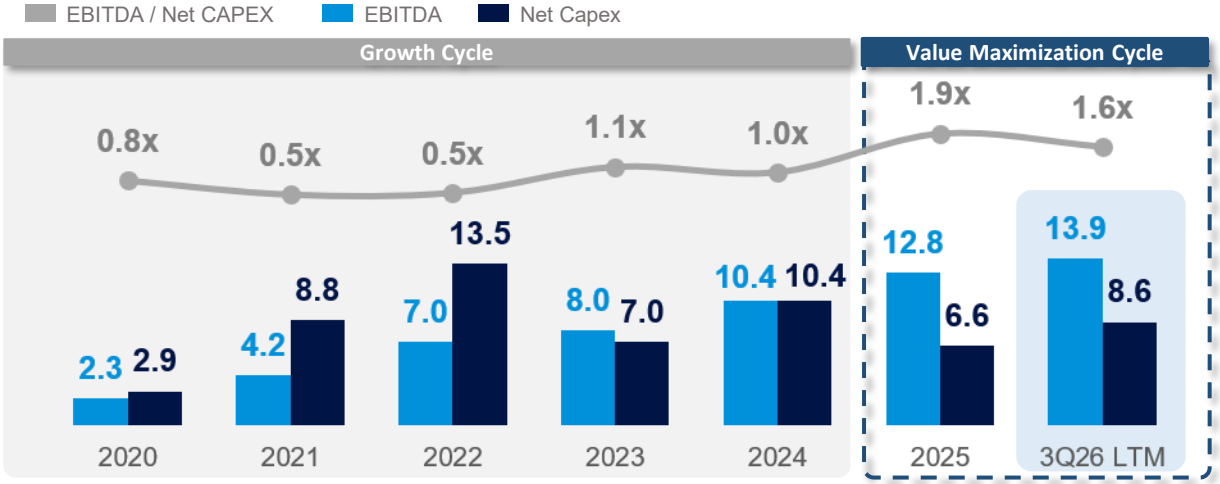
Net CAPEX was **R$2.5 billion** in 3Q26, compared to R$1.0 billion in 3Q25, supported by organic growth and the addition of new long-term contracts in **MOVIDA**'s GTF segment and at **VAMOS**.

The SIMPAR Group reaffirms its **commitment to sustainable value creation through disciplined capital allocation, operating efficiency**, and a focus on **consistent returns**.

Note: (1) The closing of the transaction is subject to the fulfillment of obligations and conditions precedent.

INVESTMENTS

Consolidated EBITDA / Net CAPEX[2] Evolution (R$ billion)



Note: (2) Excludes acquisitions.

CAPITAL STRUCTURE - HOLDING

- **3Q26 Gross Debt:** R$5.4 bn, down by 12.6% vs. 3Q25
- **3Q26 Cash:** R$3.9 bn, up 32.1% vs. 3Q25
- **3Q26 Net Debt:** R$1.5 bn, down by 53.7% vs. 3Q25

Does not include the sale of CS Porto Aratu and the dividends announced by JSL[1]

- **Average** Net Debt **Tenor**: 4.8 years
- Short-Term Gross Debt **Coverage**[1]: 37.0x
- **Strong cash position** covers the gross debt amortization schedule through mid-2031
- **Debt Repurchases:** R$472 million in 3Q26 and R$723 million in 9M26. 72% of the debt repurchase plan completed in the domestic and international markets

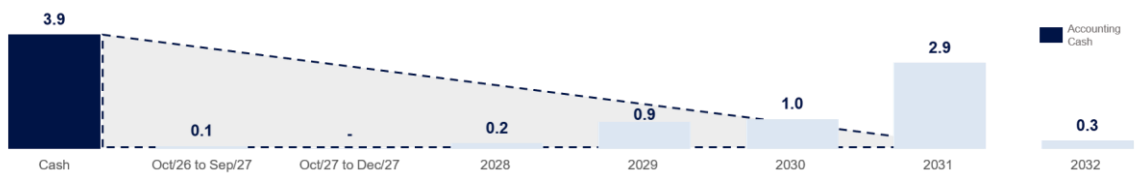
Note: (1) Includes: (i) SIMPAR's share (R$411 million) of the transaction's Equity Value, excluding earn-out (R$650 million); and (ii) JSL dividends already announced, payable in 4Q26 (R$286 million).

Cash and Debt Evolution - Holding *(R$ million)*

Indebtedness - SIMPAR Holding (R$ million)	3Q25	2Q26	3Q26	▲Y o Y	▲Q o Q
Cash and Investments	**2,939.5**	**4,649.4**	**3,882.4**	**+32.1%**	**-16.5%**
Gross debt	**6,133.1**	**6,038.1**	**5,360.6**	**-12.6%**	**-11.2%**
Loans and financing	3,070.3	1,925.4	1,873.4	-39.0%	-2.7%
Local Bonds	3,203.7	2,897.0	2,373.4	-25.9%	-18.1%
Confirming payable	-	-	-	-	-
Derivative financial instruments on the contracted curve[2,3]	(141.0)	1,215.7	1,113.8	-	-8.4%
Net Debt[4]	**3,193.6**	**1,388.6**	**1,478.1**	**-53.7%**	**+6.4%**
Short-term gross debt	588.4	610.2	667.2	+13.4%	+9.3%
Long-term gross debt	5,544.7	5,427.8	4,693.3	-15.4%	-13.5%
Average Cost of Gross Debt (p.a.)	19.6%	18.8%	18.0%	-1.7 p.p.	-0.8 p.p.
Average term of gross debt (years)	4.9	4.0	3.9	-0.9	-0.1
Average term of net debt (years)	5.7	5.1	4.8	-0.8	-0.3

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 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 3Q26 *(R$ billion)*



CAPITAL STRUCTURE - CONSOLIDATED

- **3Q26 Net Debt (ex-BBC): R$39.2 bn, down** by **5.4%** vs. 3Q25
- **Average** Net Debt **Tenor**: **3.8 years**
- **Liquidity: R$14.5 bn** (R$13.2 billion in Cash + R$1.4 billion in available undrawn credit lines and available floor plan lines)
- Short-term Gross Debt **Coverage**: **2.0x** (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 3Q26

+R$ 4.6 bn
New Debt in 3Q26

CDI + 2.2%
Average Cost

4.7 years
Average Tenor

Access to Funding Sources

+R$ 11.6 bn New debts 9M26 + **+R$ 3.0 bn** Capital Increases + **+R$ 3.9 bn** Monetization of Companies

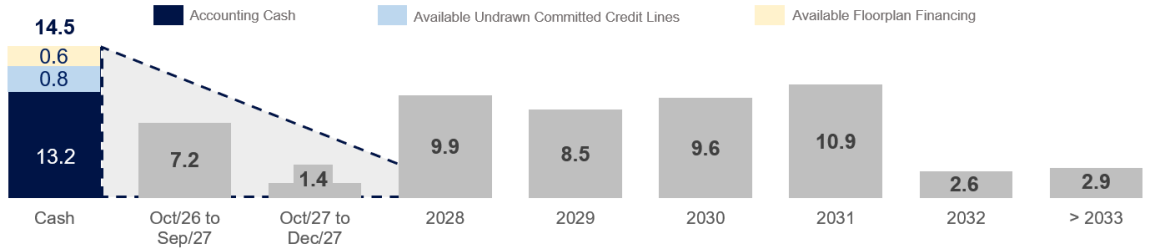
+R$ 18.5 bn

Cash and Debt Evolution - Consolidated *(R$ million)*

Indebtedness - SIMPAR Consolidated (R$ million)	3Q25	2Q26	3Q26	▲Y o Y	▲Q o Q
Cash and Investments	**12,643.8**	**14,058.2**	**13,182.7**	**+4.3%**	**-6.2%**
Cash and Investments - Book value	12,643.8	18,143.4	17,306.2	+36.9%	-4.6%
Credit note - CLN[1]	-	(4,085.3)	(4,123.5)	-	+0.9%
Gross debt	**55,920.3**	**55,346.6**	**55,331.8**	**-1.1%**	**-0.0%**
Credit note - CLN[1]	-	(4,085.3)	(4,123.5)	-	+0.9%
Loans and financing	31,643.2	29,776.5	30,305.6	-4.2%	+1.8%
Local Bonds	23,294.8	26,250.1	26,029.2	+11.7%	-0.8%
Finance lease payable	134.7	110.3	112.7	-16.3%	+2.2%
Confirming payable	49.7	11.0	89.9	+80.9%	-
Derivative financial instruments on the contracted curve[2,3]	797.9	3,283.9	2,917.9	+265.7%	-11.1%
Net Debt[4]	**43,276.5**	**41,288.4**	**42,149.1**	**-2.6%**	**+2.1%**
BBC Net Debt	1,848.5	2,350.7	2,959.9	+60.1%	+25.9%
Net Debt - ex BBC	**41,428.0**	**38,937.7**	**39,189.2**	**-5.4%**	**+0.6%**
Short-term gross debt	8,925.7	8,665.6	9,337.0	+4.6%	+7.7%
Long-term gross debt	46,994.6	46,680.9	45,994.8	-2.1%	-1.5%
Average Cost of Gross Debt (p.a.)	17.2%	16.4%	15.8%	-1.4 p.p.	-0.6 p.p.
Average term of gross debt (years)	3.6	3.3	3.3	-0.3	-
Average term of net debt (years)	4.1	3.8	3.8	-0.3	-

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 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 3Q26 *(R$ billion)*



FINANCIAL RESULTS

SIMPAR - Consolidated

Financial Result (R$ million)	3Q25	2Q26	3Q26	▲Y o Y	▲Q o Q
Net Interest	**(1,824.5)**	**(1,767.9)**	**(1,786.0)**	**-2.1%**	**+1.0%**
Financial Investments	*381.9*	*492.6*	*505.5*	*+32.4%*	*+2.6%*
Debt interest expenses	*(2,206.4)*	*(2,260.5)*	*(2,291.5)*	*+3.9%*	*+1.4%*
Interest on right of use (IFRS 16)	**(45.1)**	**(53.2)**	**(56.5)**	**+25.3%**	**+6.2%**
Other financial income and expenses	**(196.1)**	**(212.5)**	**(154.3)**	**-21.3%**	**-27.4%**
Net Financial Result (ex-derivative MTM[1])	**(2,065.7)**	**(2,033.6)**	**(1,996.8)**	**-3.3%**	**-1.8%**
Derivative mark-to-market[1]	*-*	*(231.8)*	*61.6*	*-*	*-126.6%*
Net Financial Result	**(2,065.7)**	**(2,265.4)**	**(1,935.2)**	**-6.3%**	**-14.6%**

Note: (1) Refers to a cash-settled derivative transaction, with no cash impact until its maturity on September 6, 2027, entered into as part of the capital increase, as disclosed in the Material Fact published on March 9, 2026.

Net Financial Expense (ex-derivative MTM[1]) totaled R**$2.0 billion** in **3Q26** (-3.3% y/y and -1.8% q/q).

In the annual comparison, the result mainly reflected the 2.1% reduction in debt service, driven primarily by the 1.6% decrease in average gross debt and the 8.7% increase in average cash. In the quarterly comparison, debt service remained stable (+1.0%), in line with stable average gross debt (-1.2% q/q).

LEVERAGE INDICATORS *(based on Covenant criteria)*

Leverage Indicators[1]	3Q25	4Q25	1Q26	2Q26	3Q26	Covenants	Event
Net Debt / EBITDA[2] - Bond	3.5x	3.0x	3.0x	2.8x	2.7x	Max 4.0x	Incurrence
Net Debt / EBITDA-A - Local debts	2.2x	2.0x	2.0x	2.0x	2.0x	Max 3.5x	Maintenance
EBITDA-A / Net interest expenses - Local debts	3.0x	3.1x	3.0x	2.9x	3.0x	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 covenant[3]):

- **Declined** to **2.7x** in 3Q26 vs. 3.5x in 3Q25, **the lowest level recorded since the 2010 IPO.**

Local Debt - Net Debt/EBITDA-A (maintenance covenant[4]):

- **Declined** to **2.0x** in 3Q26 vs. 2.2x in 3Q25. We emphasize that the **EBITDA-A metric,** which adds the residual book value from cost of asset sales, is a more 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 book value of cost from asset sales, which does not represent an operating cash outflow as it is merely an accounting representation of the derecognition of assets at the time of sale. Thus, the Company's Management believes that EBITDA-A is a more appropriate proxy for cash generation than traditional EBITDA to gauge the Company's capacity to meet its financial obligations.

Subsidiaries' Net Debt/EBITDA: **2.7x** on average, based on annualized 3Q26 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) 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

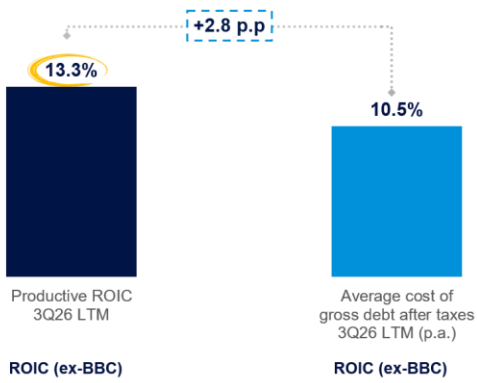
Cash Flow (R$ million)	3Q25	2Q26	3Q26	▲ Y o Y	▲ Q o Q
EBITDA	**2,906.9**	**3,351.9**	**3,486.4**	**19.9%**	**4.0%**
Change in Working Capital	648.8	545.5	(246.8)	-138.0%	-145.2%
Cost of sale of assets used in lease and services rendered	2,103.4	1,610.1	1,772.1	-15.7%	10.1%
Renewal Capex	(2,271.7)	(2,324.5)	(1,801.6)	-20.7%	-22.5%
Cash Flow from Operations	**3,387.4**	**3,183.0**	**3,210.0**	**-5.2%**	**0.9%**
(-) Taxes	(17.8)	(19.7)	(78.1)	338.3%	296.3%
(-) Other Capex	(48.4)	(53.1)	(42.9)	-11.3%	-19.2%
Cash Flow Before Expansion	**3,321.2**	**3,110.2**	**3,089.1**	**-7.0%**	**-0.7%**
(-) Expansion Capex	(890.6)	(2,525.1)	(2,553.6)	186.7%	1.1%
(-) Companies Acquisitions	5.7	(205.0)	(12.0)	-310.8%	-94.1%
Free Cash flow Generated (Consumed) after Growth and before Interest	**2,436.3**	**380.0**	**523.4**	**-78.5%**	**37.7%**

Cash generation before growth totaled R$3.2 billion in 3Q26 (-5.2% y/y). **EBITDA growth of 19.9% y/y** and a **20.7% y/y reduction in renewal CAPEX** were offset by **working capital**, which consumed R$246.8 million in 3Q26, compared to a release of R$648.8 million in 3Q25, and lower asset sales (-15.7% y/y). Working capital in 3Q25 had been positively impacted by inventory reductions and slower growth in accounts receivable.

Free cash flow after growth totaled **R$523.4 million** in 3Q26 (vs. R$2.4 billion in 3Q25) and reflects **expansion CAPEX**, associated with the moderate expansion of **MOVIDA** and **VAMOS**, supported by organic growth from new long-term contracts.

RETURNS

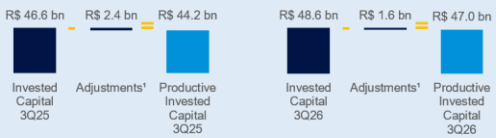
Consolidated ROIC – 3Q26 LTM



What is Productive ROIC?

Excludes invested capital in operations that have not yet contributed to cash generation

- **Average Productive Invested Capital** (3Q25 vs. 3Q26): **R$ 45.6 bn**



(1) Includes:

(i) **JSL** projects under implementation (R$1.0 bn in 3Q25 and R$0.9 bn in 3Q26)

(ii) excess inventory at **Automob** (R$0.4 bn in 3Q25 and R$0.3 bn in 3Q26); and

(iii) normalization of **VAMOS** fleet utilization (R$1.0 bn in 3Q26 and R$0.4 bn in 3Q26).

	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	**9,097.5**	**9,097.5**	**1,192.5**	**3,870.1**	**2,716.1**	**379.2**	**173.7**	**70.8**	
Effective rate[1]	-33%	-33%	-22%	-15%	-25%	-34%	-19%	-34%	
Taxes	(3,028.4)	(3,028.4)	(262.4)	(584.1)	(682.1)	(128.9)	(33.8)	(24.1)	
Noplat	**6,069.1**	**6,069.1**	**930.2**	**3,286.0**	**2,034.0**	**250.3**	**140.0**	**46.7**	
Average Net Debt[2]	**37,990.7**	**40,015.2**	**4,760.2**	**16,347.8**	**11,841.5**	**1,943.6**	**484.4**	**991.1**	
Average Equity[2]	**7,593.2**	**7,593.2**	**1,522.2**	**3,489.6**	**3,041.5**	**1,942.6**	**169.8**	**-293.2**	
Average Invested Capital[2]	**45,583.9**	**47,608.4**	**6,282.4**	**19,837.4**	**14,883.0**	**3,886.2**	**654.2**	**697.9**	
ROIC 2Q26 LTM	**13.3%**	**12.7%**	**14.8%**	**16.6%**	**13.7%**	**6.4%**	**21.4%**	**6.7%**	**Financial Institution**

PRE-OPERATIONAL

Notes: (1) Based on the effective tax rate for 9M26; (2) Based on the average of the current period and Sep/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.

Financial Highlights (R$ million)	JSL 3Q25	JSL 2Q26	JSL 3Q26	JSL ▲Y o Y	JSL ▲Q o Q	JSL 3Q26 LTM
Net Revenue	**2,484.9**	**2,498.9**	**2,626.2**	**+5.7%**	**+5.1%**	**9,951.8**
Net Revenue from Services	2,369.6	2,409.5	2,514.5	+6.1%	+4.4%	9,551.5
Net Revenue from Asset Sales	115.2	89.4	111.7	-3.1%	+25.0%	400.3
Gross Profit	**398.5**	**396.8**	**410.8**	**+3.1%**	**+3.5%**	**1,529.1**
Margin (% NR)	*16.0%*	*15.9%*	*15.6%*	*-0.4 p.p.*	*-0.3 p.p.*	*15.4%*
EBIT Adjusted[1]	**327.5**	**305.4**	**313.7**	**-4.2%**	**+2.7%**	**1,192.5**
Margin (% NR from Services)	*13.8%*	*12.7%*	*12.5%*	*-1.3 p.p.*	*-0.2 p.p.*	*12.5%*
Financial Result	(294.9)	(284.1)	(277.6)	-5.8%	-2.3%	(1,144.7)
Taxes	3.2	9.0	4.2	+32.3%	-53.0%	59.0
Net Income Adjusted[1]	**35.8**	**30.2**	**40.3**	**+12.5%**	**+33.3%**	**106.8**
Margin (% NR)	*1.4%*	*1.2%*	*1.5%*	*+0.1 p.p.*	*+0.3 p.p.*	*1.1%*
EBITDA Adjusted[1]	**526.0**	**493.7**	**522.8**	**-0.6%**	**+5.9%**	**1,992.7**
Margin (% NR from Services)	*22.2%*	*20.5%*	*20.8%*	*-1.4 p.p.*	*+0.3 p.p.*	*20.9%*

Note: (1) Figures adjusted as disclosed by JSL

In 3Q26, **JSL** made progress in executing its strategic plan with the completion of its operational reorganization, and now operates through three companies: **JSL Dedicated Services, JSL Conecta**, and **Intralog.** The new structure strengthens its commercial focus, increases operational efficiency and expands its ability to capture growth opportunities. In 3Q26, **JSL** announced a record R$2.8 billion in revenue from new contracts, reflecting customers' confidence in its operational excellence, safety and the quality of its services. This performance reinforces **JSL**'s growth trajectory and its progress toward achieving its Gross Revenue Guidance of R$21.4 billion in 2030. **JSL** reported record Consolidated Net Revenue of R$2.6 billion, up 5.7% vs. 3Q25, stable Adjusted EBITDA of R$522.8 million and Adjusted Net Income of R$40.3 million, up 12.5% vs. 3Q25. Net cash generation stood out for the fifth consecutive quarter, reaching R$318.8 million in 3Q26, equivalent to 55.1% of the market capitalization in 3Q26 LTM, and strengthens its financial structure, with Net Debt/LTM EBITDA leverage of 2.6x, down 0.4x y/y.

MOVIDA

For the full Press Release, click here.

Financial Highlights (R$ million)	Movida 3Q25	Movida 2Q26	Movida 3Q26	Movida ▲Y o Y	Movida ▲Q o Q	Movida 3Q26 LTM
Net Revenue	**3,765.8**	**3,765.8**	**3,870.1**	**+2.8%**	**+2.8%**	**15,075.5**
Net Revenue from Services	2,010.8	2,295.3	2,398.8	+19.3%	+4.5%	8,996.2
Net Revenue from Sale of Assets	1,755.0	1,470.5	1,471.2	-16.2%	+0.1%	6,079.3
Gross Profit	**1,218.2**	**1,436.1**	**1,510.9**	**+24.0%**	**+5.2%**	**5,527.9**
Gross Profit	*32.3%*	*38.1%*	*39.0%*	*+6.7 p.p.*	*+0.9 p.p.*	*36.7%*
EBIT	**854.1**	**1,015.2**	**1,086.2**	**+27.2%**	**+7.0%**	**3,870.1**
Margin (% NR from Services)	*42.5%*	*44.2%*	*45.3%*	*+2.8 p.p.*	*+1.1 p.p.*	*43.0%*
Financial Result	(795.3)	(845.6)	(900.7)	+13.3%	+6.5%	(3,264.0)
Taxes	11.2	(33.9)	(33.4)	-398.4%	-1.6%	(91.5)
Adjusted Net Income	**70.0**	**135.6**	**152.1**	**+117.4%**	**+12.1%**	**514.6**
Margin (% NR)	*1.9%*	*3.6%*	*3.9%*	*+2.0 p.p.*	*+0.3 p.p.*	*3.4%*
EBITDA	**1,478.7**	**1,686.7**	**1,794.8**	**+21.4%**	**+6.4%**	**6,540.2**
Margin (% NR from Services)	*73.5%*	*73.5%*	*74.8%*	*+1.3 p.p.*	*+1.3 p.p.*	*72.7%*

At **MOVIDA**, 3Q26 results continue to reflect the consistent execution of its strategic plan, driven by the pursuit of excellence in customer experience and increased operational efficiency. The Company reported record Consolidated Net Revenue of R$3.9 billion, up 2.8% vs. 3Q25, record EBITDA of R$1.8 billion, up 21.4% y/y, and Net Income of R$152.1 million, up 117.4% y/y and above 3Q26 Guidance. The Company's strong value proposition is evidenced by a record NPS of 90%, the addition of 767,000 new RAC customers and a record 2.7 million members in its loyalty program. This performance was reflected in increases of 6.8% in average RAC rates and 11.5% in average monthly GTF revenue per vehicle, accompanied by volume growth of 22.2% and 4.5% y/y, respectively. The expansion of the Pit Stop network has contributed to lower maintenance costs, increased operational efficiency and an improved customer experience. As a result, ROIC over the last twelve months reached 16.6%, with a spread of 5.8 p.p. above the cost of capital, reinforcing the Company's ability to generate sustainable and consistent value for its shareholders. Leverage declined from 2.74x to 2.56x Net Debt/EBITDA between 3Q25 and 3Q26, its lowest level in six years.

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

Financial Highlights (R$ million)	Vamos 3Q25	2Q26	3Q26	▲Y o Y	▲Q o Q	3Q26 LTM
Net Revenue	**1,529.0**	**1,564.3**	**1,594.2**	**+4.3%**	**+1.9%**	**6,261.9**
Net Revenue from Services	1,140.4	1,202.2	1,287.9	+12.9%	+7.1%	4,881.4
Net Revenue from Asset Sales	394.9	365.0	310.3	-21.4%	-15.0%	1,328.3
Elimination	(6.4)	(2.9)	(3.9)	-38.1%	+34.7%	(80.1)
Gross Profit	**740.1**	**787.0**	**811.1**	**+9.6%**	**+3.1%**	**3,156.4**
Margin (% NR)	*48.4%*	*50.3%*	*50.9%*	*+2.5 p.p.*	*+0.6 p.p.*	*50.4%*
EBIT Adjusted[1]	**621.9**	**675.7**	**691.3**	**+11.2%**	**+2.3%**	**2,716.1**
Margin (% NR from Services)	*54.5%*	*56.2%*	*53.7%*	*-0.8 p.p.*	*-2.5 p.p.*	*55.6%*
Financial Result	(562.1)	(547.4)	(479.8)	-14.7%	-12.4%	(2,160.2)
Taxes	(9.3)	(27.3)	(60.7)	+551.1%	+122.4%	(139.6)
Net Income Adjusted[1]	**50.4**	**101.1**	**150.9**	**+199.1%**	**+49.3%**	**416.3**
Margin (% NR)	*3.3%*	*6.5%*	*9.5%*	*+6.2 p.p.*	*+3.0 p.p.*	*6.6%*
EBITDA Adjusted[1]	**895.0**	**971.5**	**1,035.5**	**+15.7%**	**+6.6%**	**3,915.3**
Margin (% NR from Services)	*78.5%*	*80.8%*	*80.4%*	*+1.9 p.p.*	*-0.4 p.p.*	*80.2%*

In 3Q26, **VAMOS** recorded its fourth consecutive quarter of improvement in operating and financial performance, resulting in Net Income of R$150.9 million, three times the amount reported in 3Q25. The consistent recovery in business profitability has occurred despite a high interest rate environment, reflecting the resilience of its business model, disciplined execution of its strategic plan, continued focus on increasing the fleet utilization rate and improved profitability. In 3Q26, **VAMOS** reported record Net Revenue of R$1.6 billion and record EBITDA of R$1.0 billion, up 4.3% and 15.7% y/y, respectively. The fleet utilization rate reached 89%, up 3.0 p.p. vs. 3Q25 and stable compared to the previous quarter, while inventory of assets available for rental or sale declined by R$480 million y/y. Continued improvements in credit and collection processes contributed to a further reduction in the allowance for doubtful accounts (PDD) to 2.2% and a 55.6% y/y decrease in repossessions. Financial discipline was also reflected in a reduction in leverage to 2.9x Net Debt/EBITDA, down 0.1x from the previous quarter. The Company also reiterated its Guidance for 2026, which includes: (i) Net CAPEX between R$1.2 billion and R$1.9 billion; (ii) Consolidated Net Revenue between R$6.3 billion and R$6.9 billion; and (iii) EBITDA between R$3.75 billion and R$4.0 billion.

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

Financial Highlights (R$ million)	Automob 3Q25	2Q26	3Q26	▲Y o Y	▲Q o Q	3Q26 LTM
Net Revenue	**3,465.5**	**3,455.1**	**3,431.9**	**-1.0%**	**-0.7%**	**13,368.2**
Gross Profit	**500.4**	**523.6**	**521.7**	**+4.3%**	**-0.3%**	**1,968.3**
Margin (% Total NR)	*14.4%*	*15.2%*	*15.2%*	*+0.8 p.p.*	-	*14.7%*
EBIT Adjusted[1]	**98.6**	**89.6**	**105.5**	**+6.9%**	**+17.8%**	**379.2**
Margin (% Total NR)	*2.8%*	*2.6%*	*3.1%*	*+0.3 p.p.*	*+0.5 p.p.*	*2.8%*
Financial Result	(155.4)	(158.2)	(158.7)	+2.1%	+0.3%	(591.6)
Taxes	(8.9)	(18.8)	1.0	*-111.7%*	*-105.5%*	(36.0)
Net Income Adjusted[1]	**(65.7)**	**(87.5)**	**(52.1)**	**-20.6%**	**-40.4%**	**(248.5)**
Margin (% Total NR)	*-1.9%*	*-2.5%*	*-1.5%*	*+0.4 p.p.*	*+1.0 p.p.*	*-1.9%*
EBITDA Adjusted[1]	**144.0**	**137.8**	**146.3**	**+1.6%**	**+6.2%**	**561.4**
Margin (% Total NR)	*4.2%*	*4.0%*	*4.3%*	*+0.1 p.p.*	*+0.3 p.p.*	*4.2%*

Note: (1) Figures adjusted as disclosed by Automob

AUTOMOB reported record sales volume of 25,800 light vehicles and 2,900 heavy vehicles in 3Q26, up 16.3% and 19.7% y/y, respectively. Productivity per dealership also reached record levels: 42 new vehicles (+22.2% y/y) and 24 used vehicles (+20.6% y/y) per dealership. This performance is beginning to reflect progress in executing the company's strategic plan and transformation, supported by the modernization and advancement of its operations and process optimization. Gross Transacted Revenue of R$5.0 billion grew 10.4% y/y, while gross profit rose to R$521.7 million (+4.3% y/y) and gross margin reached 15.2% (+0.8 p.p.) and Adjusted Net Loss declined to R$52.1 million, an improvement of R$13.6 million compared to 3Q25. In the Light Vehicles segment, sales increased 16.8% y/y for new vehicles and 15.3% for used vehicles. In the Trucks and Buses segment, sales volume grew 35.1% compared to the same period of the previous year, 4x the market growth rate. Disciplined working capital management, demonstrated by a 16.4% y/y reduction in Paid Inventory, combined with the completion of the dealership restructuring cycle, has supported investments (CAPEX) at reduced levels, down 62% compared to 3Q25. In the Agro Equipment and Machinery segment, Gross Margin improved to 16.5%, compared to 10.5% in 3Q25, reflecting the benefits of cost reductions and the new commercial policy.

FINANCIAL HIGHLIGHTS – NON-LISTED COMPANIES

CS BRASIL

CS Brasil

Financial Highlights (R$ million)	3Q25	2Q26	3Q26	▲Y o Y	▲Q o Q	3Q26 LTM
Net Revenue	**186.6**	**230.7**	**144.6**	**-22.5%**	**-37.3%**	**687.7**
Net Revenue from Services	134.5	128.0	128.5	-4.5%	+0.3%	518.2
GTF with driver	96.5	91.0	93.9	-2.7%	+3.2%	370.6
GTF - Light Vehicles	15.3	12.8	7.8	-49.3%	-39.6%	53.1
GTF - Heavy Vehicles	3.1	1.4	0.9	-70.1%	-32.3%	7.1
Municipal Passenger Transportation and Others	19.6	22.8	25.9	+32.4%	+13.4%	87.4
Net Rev. from Sale of Assets	52.0	102.7	16.1	-69.0%	-84.3%	169.4
Total Costs	**(148.3)**	**(192.8)**	**(114.9)**	**-22.5%**	**-40.4%**	**(548.8)**
Cost of Services	(99.6)	(104.5)	(99.1)	-0.5%	-5.1%	(406.1)
Cost of Asset Sales	(48.7)	(88.3)	(15.8)	-67.5%	-82.1%	(142.7)
Gross Profit	**38.3**	**38.0**	**29.6**	**-22.5%**	**-21.9%**	**138.9**
Operational Expenses	(14.2)	93.5	(9.5)	-33.0%	-110.2%	312.1
Equity Equivalence	0.0	(6.9)	5.0	+0.0%	-173.1%	(18.9)
EBIT	**24.0**	**124.6**	**25.1**	**+4.6%**	**-79.8%**	**432.1**
Margin (% NR from Services)	*17.9%*	*97.3%*	*19.6%*	*+1.7 p.p.*	*-77.7 p.p.*	*83.4%*
Financial Result	(98.7)	(92.1)	(87.5)	-11.3%	-5.0%	(373.3)
Taxes	24.6	(14.5)	23.7	-3.6%	-263.7%	(26.0)
Net Income	**(50.0)**	**18.0**	**(38.6)**	**-22.8%**	**-314.4%**	**32.8**
Margin (% Total NR)	*-26.8%*	*7.8%*	*-26.7%*	*+0.1 p.p.*	*-34.5 p.p.*	*4.8%*
EBITDA	**35.1**	**134.5**	**33.9**	**-3.3%**	**-74.8%**	**470.9**
Margin (% NR from Services)	*26.1%*	*105.0%*	*26.4%*	*+0.3 p.p.*	*-78.6 p.p.*	*90.9%*
Adjusted EBIT	**24.0**	**16.0**	**18.1**	**-24.6%**	**+12.9%**	**70.8**
Margin (% NR from Services)	*17.9%*	*12.5%*	*14.1%*	*-3.8 p.p.*	*+1.6 p.p.*	*13.7%*
Adjusted Net Income	**(19.8)**	**(22.0)**	**(14.8)**	**-25.2%**	**-32.4%**	**(84.0)**
Margin (% Total NR)	*-10.6%*	*-9.5%*	*-10.3%*	*+0.3 p.p.*	*-0.8 p.p.*	*-12.2%*
Adjusted EBITDA	**35.1**	**25.9**	**26.9**	**-23.3%**	**+3.7%**	**109.6**
Margin (% NR from Services)	*26.1%*	*20.3%*	*20.9%*	*-5.2 p.p.*	*+0.6 p.p.*	*21.1%*

- Net Revenue from Services **R$128.5 million** in **3Q26**, down 4.5% y/y and stable q/q. The y/y change reflects the expiration of fleet management (GTF) contracts, partially offset by the start of a new operation in the Passenger Transportation and Other Services segment.
- Net Revenue from Asset Sales **R$16.1 million** in **3Q26** (vs. R$52.0 million in 3Q25 and R$102.7 million in 2Q26). The y/y decline reflects lower inventory of assets available for sale (-77% y/y), following the strong pace of sales in previous periods. In the quarterly comparison, the 2Q26 base included the transaction with MOVIDA, which acquired lease contracts (Material Fact). Excluding this effect, 2Q26 revenue would have been R$22.2 million, and the q/q decline mainly reflects lower asset sales volume (-21.3% q/q);
- **Adjusted EBITDA[1] R$26.9 million** in **3Q26** (-23.3% y/y and +3.7% q/q), with a **margin of 20.9%** (-5.2 p.p. y/y and +0.6 p.p. q/q). The y/y decline reflects lower revenue from services and asset sales; the quarterly improvement resulted from a one-off reduction in service costs related to fleet, maintenance and personnel;
- **Adjusted Net Loss[2] R$14.8 million** in **3Q26** (vs. R$19.8 million in 3Q25 and R$22.0 million in 2Q26). The reduction mainly reflects lower average net debt (-17.8% y/y and -4.0% q/q) and, in the quarterly comparison, improved EBITDA.

Notes: (1) Excludes non-operating effects in 3Q26: (i) equity income of R$5.0 million, and (ii) extemporaneous tax credits of R$2.0 million; (2) Excludes non-operating effects in 3Q26, net of income tax: (i) equity income of R$5.0 million, (ii) extemporaneous tax credits of R$1.3 million, and (iii) interest of R$30.1 million related to the sale of shares in SIMPAR subsidiaries through a synthetic forward, as disclosed in the Notice to the Market of 12/22/2023.








CS INFRA

CSInfra

Disclaimer: The table below includes the following operations: CS Portos (Porto Santana); 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); CS Infra Social (Escolas Paraná); and CS Ambiental (CS Centro-Oeste). Porto de Santana and Escolas Paraná are still in the pre-operational phase but already carry administrative expenses for the ramp-up of operations. CS Porto Aratu was classified as discontinued operations in 2Q26 and has been excluded from all periods presented.

CS Infra Consolidated - Proforma

Financial Highlights (R$ million)	3Q25	2Q26	3Q26	▲Y o Y	▲Q o Q	3Q26 LTM
Net Revenue from Services	**32.3**	**86.7**	**93.3**	**+189.3%**	**+7.6%**	**325.3**
CS Rodovias (Highways)	27.3	64.0	68.5	+150.7%	+6.9%	229.0
CS Mobilidade (Mobility)	4.9	22.6	24.7	+400.1%	+9.0%	96.1
CS Ambiental (Landfield)	0.0	0.1	0.1	-	+149.2%	0.2
CS Portos (Ports)	0.0	0.0	0.0	-	-	0.0
Cost of Services	(11.2)	(25.4)	(28.3)	+152.6%	+11.1%	(98.5)
Gross Profit	**21.1**	**61.3**	**65.0**	**+208.8%**	**+6.1%**	**226.8**
Operational Expenses	(8.3)	(16.7)	(21.3)	+154.9%	+27.1%	(53.1)
EBIT	**12.7**	**44.5**	**43.8**	**+244.1%**	**-1.8%**	**173.7**
Margin (% NR from Services)	*39.4%*	*51.4%*	*46.9%*	*+7.5 p.p.*	*-4.5 p.p.*	*53.4%*
Financial Result	(7.9)	(17.0)	(15.6)	+96.7%	-8.6%	(54.0)
Taxes	(0.2)	(5.1)	(4.0)	-	-21.5%	(23.3)
Net Income (Loss)	**4.6**	**22.4**	**24.2**	**+424.1%**	**+7.9%**	**96.5**
Margin (% Total NR)	*14.3%*	*25.9%*	*26.0%*	*+11.7 p.p.*	*+0.1 p.p.*	*29.7%*
EBITDA	**14.7**	**47.8**	**47.3**	**+221.8%**	**-1.2%**	**183.6**
Margin (% NR from Services)	*45.5%*	*55.2%*	*50.6%*	*+5.1 p.p.*	*-4.6 p.p.*	*56.4%*

- **Monetization of CS Porto Aratu:** Classified as discontinued operations since 2Q26 and therefore excluded from the table above. The sale, announced in July 2026 (Material Fact), is in the process of satisfying conditions precedent, and the **R$650 million** expected to be paid at closing has not yet been received.
- **Net Revenue from Services** totaled **R$93.3 million** in **3Q26** (+189.3% y/y and +7.6% q/q), mainly driven by:
  - **CS Rodovias: CS Grãos do Piauí** recorded growth of 94.4% y/y and 40.8% q/q in vehicle traffic, reflecting the opening of two new toll plazas in 2Q26 and another in 3Q26, as well as the seasonal acceleration of the crop cycle. At **CS Mercosul**, service volume measured in CUF declined 11.1% q/q, while heavy vehicle traffic fell 3.8% q/q, following heavy snowfall that closed the Chile–Argentina border, partially offset by a higher average CUF rate (service mix effect).
  - **CS Mobilidade:** Growth mainly reflects **CS Mobi Leste SP**, fully consolidated since 4Q25, which increased ancillary revenue during the quarter, as well as higher revenue from **CS Mobi Cuiabá**, whose municipal market is in the final stage of construction.
- **EBITDA** totaled **R$47.3 million** in **3Q26** (+221.8% y/y and -1.2% q/q), with an **EBITDA margin** of **50.6%** (+5.1 p.p. y/y and -4.6 p.p. q/q). In the y/y comparison, the increase reflects the operational improvements described above. In the quarterly comparison, these gains were offset by pre-operational expenses at CS Infra Social (Escolas Paraná) and CS Porto Santana.
- **Net Income** totaled **R$24.2 million** in **3Q26** (vs. R$4.6 million in 3Q25 and +7.9% q/q), with a **Net Margin** of **26.0%** (+11.7 p.p. y/y and +0.1 p.p. q/q), reflecting the gradual maturation of existing assets.

2029 EBITDA Guidance **R$524 mn** vs. R$189 mn in 3Q26 Annualized | Reflects only the maturation of the current portfolio and does not include potential new concessions.


CS Rodovias


CS Rodovias


CS Mobilidade


CS Mobilidade

CS RODOVIAS

CS Infra - Highways

Highlights - Highways (R$ million)	3Q25	2Q26	3Q26	▲Y o Y	▲Q o Q	3Q26 LTM
Net Revenue from Services[1]	**27.3**	**64.0**	**68.5**	**+150.7%**	**+6.9%**	**229.0**
Grãos do Piauí	27.3	49.2	54.4	+99.0%	+10.5%	182.6
Rota da Integração	-	-	-	-	-	-
Mercosul	-	14.9	14.1	-	-5.0%	46.4
EBITDA	**15.1**	**42.9**	**45.6**	**+201.8%**	**+6.2%**	**151.3**
Margin (% NR from Services)	*55.3%*	*67.0%*	*66.6%*	*+11.3 p.p.*	*-0.4 p.p.*	*66.1%*
EBIT[2]	**13.2**	**39.7**	**42.2**	**+220.1%**	**+6.3%**	**141.9**
Margin (% NR from Services)	*48.3%*	*62.0%*	*61.7%*	*+13.4 p.p.*	*-0.3 p.p.*	*62.0%*
Traffic CS Grãos - "Equivalent Vehicles" (thousands)	744	1,027	1,446	+94.4%	+40.8%	3,537
Traffic CS Mercosul - Vehicles (thousands)	-	112	110	-	-1.7%	384
CUF[1] Service Volume (thousands)	-	153	136	-	-11.1%	451

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

- **Net Revenue from Services** of **R$68.5 million** in **3Q26** (+150.7% y/y and +6.9% q/q), mainly driven by the performance of **CS Grãos do Piauí** (+99.0% y/y and +10.5% q/q). Growth reflected both increased vehicle traffic (+94.4% y/y and +40.8% q/q), benefiting from the seasonal acceleration of the crop cycle, and higher government payment and toll revenue following the opening of two new toll plazas in 2Q26 and one in 3Q26, bringing the total to 7 of the 10 toll plazas planned for the concession. At **CS Mercosul** (-5.0% q/q), results mainly reflect an 11.1% decline in CUF service volume and a 3.8% reduction in heavy vehicle traffic, following heavy snowfall that closed the Chile–Argentina border, interrupting cargo flows through CS Mercosul. The result was partially offset by an increase in the average CUF price, driven by the service mix.
- **EBITDA** of **R$45.6 million** in **3Q26** (vs. R$15.1 million in 3Q25 and R$42.9 million in 2Q26), reflecting the operational improvements described above. Pre-operational expenses at **Rota da Integração**, which is expected to begin generating revenue in 4Q26, partially offset these gains.

CS MOBILIDADE

CS Infra - Mobility

Highlights - CS Mobi Cuiabá (R$ million)	3Q25	2Q26	3Q26	▲Y o Y	▲Q o Q	3Q26 LTM
Net Revenue from Services	**4.9**	**22.6**	**24.7**	**+400.1%**	**+9.0%**	**96.1**
Mobi Cuiabá	1.8	4.4	5.7	+213.5%	+28.3%	24.3
Mobi Leste SP	3.1	18.2	19.0	+509.2%	+4.3%	71.9
EBITDA	**4.4**	**6.0**	**8.2**	**+88.1%**	**+36.9%**	**43.6**
Margin (% NR from Services)	*88.9%*	*26.6%*	*33.4%*	*-55.5 p.p.*	*+6.8 p.p.*	*45.4%*
EBIT	**4.3**	**6.0**	**8.2**	**+88.0%**	**+35.6%**	**43.3**
Margin (% NR from Services)	*87.9%*	*26.6%*	*33.0%*	*-54.9 p.p.*	*+6.4 p.p.*	*45.1%*

Notes: (1) Includes the BRT Sorocaba operation under the equity method; (2) In accordance with ICPC 01/OCPC 05; (3) Equity income from BRT Sorocaba was R$0.1 million in 2Q26 and R$3.2 million in 3Q26. 2Q26 was impacted by the reversal of the tariff adjustment for the period from Oct/25 to May/26.

- **Net Revenue from Services** of **R$24.7 million** in **3Q26** (+400.1% y/y and +9.0% q/q). In the y/y comparison, growth mainly reflects the full consolidation of **CS Mobi Leste SP** starting in 4Q25. In the quarterly comparison, **CS Mobi Leste SP** increased ancillary revenue (rental and advertising), while **CS Mobi Cuiabá** recorded a positive effect of R$1.1 million from the remuneration of the concession's financial asset, which began to exceed its amortization, as construction of the Municipal Market entered its final phase[2];
- **EBITDA** of **R$8.2 million** in **3Q26** (+88.1% y/y and +36.9% q/q). In the y/y comparison, operational improvements at **CS Mobi Cuiabá** were partially offset by a one-off increase in service costs from the insourcing of the cleaning service at **CS Mobi Leste SP**. In the q/q comparison, the increase reflects the normalization of equity-method income from **BRT Sorocaba**[3], which more than offset higher costs at **CS Mobi Leste SP**.


CS Rodovias


CS Rodovias


CS Mobilidade


CS Mobilidade

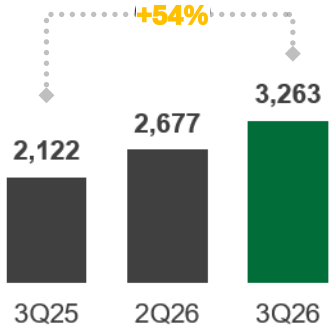
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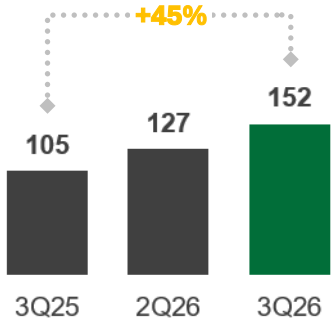
Financial Highlights (R$ million)	BBC Consolidated 3Q25	2Q26	3Q26	▲Y o Y	▲Q o Q	3Q26 LTM
Net Revenue	**1.9**	**1.5**	**1.3**	**-28.5%**	**-13.1%**	**5.9**
Total Costs	(1.3)	(1.3)	(1.5)	+18.0%	+16.0%	(5.3)
Gross Profit	**0.6**	**0.2**	**(0.2)**	**-128.8%**	**-171.3%**	**0.6**
Operational Expenses	(30.2)	(60.4)	(54.1)	+79.1%	-10.4%	(205.9)
Financial Result	40.4	58.7	55.3	+36.8%	-5.8%	205.2
EBT	**10.8**	**(1.5)**	**1.0**	**-90.7%**	**-**	**(0.1)**
Taxes	(4.7)	(1.0)	(0.7)	-85.2%	-33.3%	(0.5)
Net Income	**6.1**	**(2.5)**	**0.3**	**-94.9%**	**-**	**(0.6)**
Margin[1]	*5.7%*	*-2.0%*	*0.2%*	*-5.5 p.p.*	*+2.2 p.p.*	*-0.1%*
Portfolio Balance	**2,122.1**	**2,677.1**	**3,263.0**	**+53.8%**	**+21.9%**	**3,263.0**
Delinquency over 90 days	**4.2%**	**5.3%**	**4.4%**	*+0.2 p.p.*	*-0.9 p.p.*	**4.4%**
Income from Financial Intermediation	104.9	126.5	152.3	+45.2%	+20.4%	502.4
Market Funding Expenses	(69.8)	(78.3)	(97.0)	+39.0%	+23.9%	(317.9)
Others	6.2	6.4	7.6	+21.9%	+18.0%	27.1
Result of Financial Intermediation	**41.3**	**54.7**	**62.9**	**+52.3%**	**+15.1%**	**211.7**

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

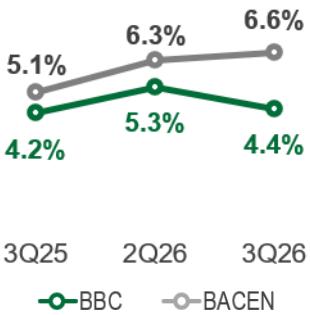
Loan Portfolio Balance



Financial Intermediation Revenue
(R$ mn)



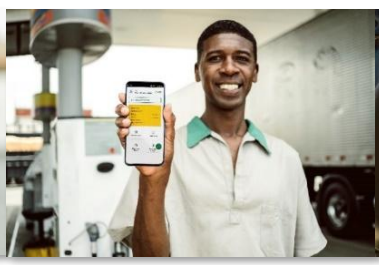
Delinquency Over 90 Days



- New Operations in 3Q26: **R$915.0 million** (+119% y/y and +30% q/q);
- Loan Portfolio Balance in 3Q26: **R$3.3 billion** (+54% y/y);
- Delinquency Rate over 90 days in 3Q26: **4.4%**, 2.2 p.p. below the market average (BACEN[3]), demonstrating the high quality of the loan portfolio;
- Basel Ratio in 3Q26: **11.3%**;
- Operating Efficiency Ratio[2] in 3Q26: **18.4%** (vs. 18.7% in 3Q25 and 20.2% in 2Q26);
- Net Income in 3Q26: **R$0.3 million** (vs. R$6.1 million in 3Q25), impacted by strong growth in the loan portfolio, which requires immediate recognition of provisions for expected losses under accounting standards (CMN Resolution 4,966). In the quarterly comparison, the result reversed the Net Loss of R$2.5 million in 2Q26, with a 15.1% q/q increase in financial intermediation revenue and a 10.4% q/q reduction in operating expenses.

Note: (2) Operating Efficiency Ratio = Administrative and Selling Expenses / Financial Intermediation Revenue; (3) Source: Central Bank of Brazil, delinquency on vehicle financing for individuals and legal entities.






ESG

Reinforcing its commitment to transparency and sustainable value creation, **SIMPAR** published its **2025 Integrated Report** in **3Q26**, available at this **link**.

ENVIRONMENTAL

SIMPAR and its companies, **JSL, VAMOS, MOVIDA, AUTOMOB, BBC DIGITAL, CS INFRA** and **CS BRASIL**, received the **Gold Seal from the Brazilian GHG Protocol Program** for their Greenhouse Gas Emissions Inventories. This recognition, awarded to organizations that meet the highest standards of emissions accounting and reporting, reflects the Group's commitment to climate governance across all its companies and the holding company. **SIMPAR, JSL, VAMOS** and **MOVIDA** also submitted their disclosures to **CDP** (climate change, water security and forests), a global benchmark for environmental reporting and transparency. For the first time, **AUTOMOB** also participated, providing information on its environmental performance. In addition, **SIMPAR** and **MOVIDA achieved the 2025 interim targets of their Sustainability-Linked Bonds (SLBs)**.

SOCIAL

Through the **Instituto Julio Simões**, more than 40 socially vulnerable young people completed the "**If You Want It, You Can!**" training program. Focused on developing skills and promoting inclusion in the labor market, the program is integrated with the companies' internal recruitment processes and has already helped 27 participants from this group secure employment, while others are still in the selection process. The program's second cohort is already underway, with another 50 young people participating in training, further expanding the positive impact and reinforcing the Institute's commitment to education, employability and greater opportunities.

GOVERNANCE

During the quarter, as part of the continuous improvement of **SIMPAR**'s governance practices, the Company's Board of Directors approved its Indemnification Policy.






EXHIBITS

CONSOLIDATED INCOME STATEMENT

SIMPAR - Consolidated

Income Statement (R$ million)	3Q25	2Q26	3Q26	▲ Y o Y	▲ Q o Q	3Q26 LTM
Gross Revenue	**12,185.0**	**12,389.5**	**12,747.1**	**4.6%**	**2.9%**	**49,350.8**
(-) Deductions from Revenue	(1,084.0)	(1,140.8)	(1,187.3)	9.5%	4.1%	(4,498.6)
(=) Net Revenue	**11,100.9**	**11,248.7**	**11,559.8**	**4.1%**	**2.8%**	**44,852.3**
Net Revenue from Services	8,958.1	9,488.0	9,480.3	5.8%	-0.1%	36,887.8
Net Revenue from Construction	39.5	89.1	87.7	122.1%	-1.6%	288.0
Net Revenue of Asset Sales	2,103.3	1,671.5	1,991.8	-5.3%	19.2%	7,676.4
(-) Total Costs	**(8,212.6)**	**(8,067.3)**	**(8,372.3)**	**1.9%**	**3.8%**	**(32,584.0)**
(=) Gross Profit	**2,888.3**	**3,181.3**	**3,187.5**	**10.4%**	**0.2%**	**12,268.2**
Gross Margin	*26.0%*	*28.3%*	*27.6%*	*+1.6 p.p.*	*-0.7 p.p.*	*27.4%*
(-) Operating expenses	**(1,153.5)**	**(1,083.0)**	**(1,034.1)**	**-10.4%**	**-4.5%**	**(3,376.1)**
Administrative and Sales Expenses	(973.8)	(1,045.0)	(914.5)	-6.1%	-12.5%	(3,952.8)
Tax Expenses	(25.1)	(25.3)	(18.6)	-25.7%	-26.4%	(86.9)
Other Operating Revenues (Expenses)	(154.7)	(12.7)	(100.9)	-34.8%	-	663.6
EBIT	**1,734.8**	**2,098.3**	**2,153.4**	**24.1%**	**2.6%**	**8,892.1**
Margin (% NR from Services)	*19.4%*	*22.1%*	*22.7%*	*+3.3 p.p.*	*+0.6 p.p.*	*24.1%*
(+-) Financial Results	**(2,065.7)**	**(2,265.4)**	**(1,935.2)**	**-6.3%**	**-14.6%**	**(8,289.8)**
Derivative Mark-to-Market[1]	-	(231.8)	61.6	-	-126.6%	(170.3)
Net Financial Result (ex-Derivative MTM)	(2,065.7)	(2,033.6)	(1,996.8)	-3.3%	-1.8%	(8,119.5)
(=) Income before tax	**(330.9)**	**(167.0)**	**218.2**	**-**	**-**	**602.3**
Provision for income tax and social contribution	83.7	40.5	(60.6)	-172.3%	-	(200.5)
Net Income (Loss) from Continuing Operations	**(247.2)**	**(126.5)**	**157.6**	**-**	**-**	**401.8**
Margin	*-2.2%*	*-1.1%*	*1.4%*	*+3.6 p.p.*	*+2.5 p.p.*	*0.9%*
Net income (Loss) from discontinued operations	8.7	(24.6)	(28.2)	-	-	(115.0)
(=) Net income	**(238.5)**	**(151.1)**	**129.4**	**-**	**-**	**286.8**
Margin	*-2.1%*	*-1.3%*	*1.1%*	*+3.2 p.p.*	*+2.4 p.p.*	*0.6%*
EBITDA	**2,906.9**	**3,351.9**	**3,486.4**	**19.9%**	**4.0%**	**13,916.5**
Margin (% NR from Services)	*32.4%*	*35.3%*	*36.8%*	*+4.4 p.p.*	*+1.5 p.p.*	*37.7%*
EBITDA-A	**5,010.2**	**4,962.0**	**5,258.5**	**5.0%**	**6.0%**	**21,011.2**
Margin (% NR from Services)	*55.9%*	*52.3%*	*55.5%*	*-0.4 p.p.*	*+3.2 p.p.*	*57.0%*

EXHIBITS

RECONCILIATION OF EBITDA, EBIT, AND NET INCOME

SIMPAR - Consolidated

EBITDA and EBITDA-Added Reconciliation (R$ million)	3Q25	2Q26	3Q26	▲Y o Y	▲Q o Q	3Q26 LTM
Net Income	**(238.5)**	**(151.1)**	**129.4**	**-**	**-**	**286.8**
Net income (Loss) from discontinued operations	(8.7)	24.6	28.2	-	+14.9%	115.0
Financial Result	2,065.7	2,265.4	1,935.2	-6.3%	-14.6%	8,289.8
Income tax and Social contribution	-83.7	(40.5)	60.6	-	-	200.5
Depreciation and Amortization	1,026.5	1,075.4	1,130.4	+10.1%	+5.1%	4,303.9
Amortization (IFRS 16)	145.5	178.2	202.5	+39.2%	+13.7%	720.5
EBITDA	**2,906.9**	**3,351.9**	**3,486.4**	**+19.9%**	**+4.0%**	**13,916.5**
Cost from Asset Sales	2,103.4	1,610.1	1,772.1	-15.7%	+10.1%	7,094.6
EBITDA-Added	**5,010.2**	**4,962.0**	**5,258.5**	**+5.0%**	**+6.0%**	**21,011.2**

SIMPAR - Consolidated

EBITDA Reconciliation (R$ million)	3Q25	2Q26	3Q26	▲Y o Y	▲Q o Q	3Q26 LTM
EBITDA	**2,906.9**	**3,351.9**	**3,486.4**	**+19.9%**	**+4.0%**	**13,916.5**
JSL - Additional value from acquisitions	7.1	7.4	11.8	+66.3%	+59.1%	33.1
JSL - Sistema S	-	-	-	-	-	167.3
Automob - Administrative expenses	-	1.6	6.9	-	+328.7%	19.3
Automob - Adjustment of accounting provisions	-	-	-	-	-	3.9
Automob - Impairment: Taxes and judicial deposits	23.9	-	-	-	-	-
Automob - Impairment: Inventory	71.1	-	-	-	-	-
Automob - Impairment: Accounts receivable	10.5	-	-	-	-	-
Ciclus Rio - Positive impact from the sale of Ciclus Rio	-	-	-	-	-	(927.5)
Adjusted EBITDA	**3,019.4**	**3,360.9**	**3,505.1**	**+16.1%**	**+4.3%**	**13,212.7**

SIMPAR - Consolidated

EBIT Reconciliation (R$ million)	3Q25	2Q26	3Q26	▲Y o Y	▲Q o Q	3Q26 LTM
EBIT	**1,734.8**	**2,098.3**	**2,153.4**	**+24.1%**	**+2.6%**	**8,892.1**
JSL - PPA amortization	19.8	20.1	12.1	-38.9%	-39.9%	73.8
JSL - Additional value from acquisitions	7.1	7.4	11.8	+66.3%	+59.1%	33.1
JSL - Sistema S	-	-	-	-	-	167.3
Automob - PPA amortization	8.7	9.2	9.2	+5.4%	+0.0%	33.8
Automob - Administrative expenses	-	1.6	6.9	-	+328.7%	19.3
Automob - Adjustment of accounting provisions	-	-	-	-	-	3.9
Automob - Impairment: Taxes and judicial deposits	23.9	-	-	-	-	-
Automob - Impairment: Inventory	71.1	-	-	-	-	-
Automob - Impairment: Accounts receivable	10.5	-	-	-	-	-
Automob - Depreciation	-	-	(9.7)	-	-	(9.7)
Ciclus Rio - Positive impact from the sale of Ciclus Rio	-	-	-	-	-	(927.5)
Adjusted EBIT	**1,875.8**	**2,136.7**	**2,183.8**	**+16.4%**	**+2.2%**	**8,286.2**

SIMPAR - Consolidated

Net Income Reconciliation (R$ million)	3Q25	2Q26	3Q26	▲Y o Y	▲Q o Q	3Q26 LTM
Accounting Net Income	**(238.5)**	**(151.1)**	**129.4**	**-**	**-**	**286.8**
JSL - PPA amortization	13.1	13.3	8.0	-38.9%	-39.9%	48.7
JSL - Additional value from acquisitions	4.7	4.9	7.8	+66.3%	+59.1%	21.9
JSL - Sistema S	-	-	-	-	-	134.2
Automob - PPA amortization	5.7	6.1	6.1	+5.4%	+0.0%	22.3
Automob - Administrative expenses	-	1.5	4.6	-	+210.6%	13.1
Automob - Adjustment of accounting provisions	-	-	-	-	-	2.6
Automob - Impairment: Taxes and judicial deposits	13.6	-	-	-	-	-
Automob - Impairment: Inventory	71.1	-	-	-	-	-
Automob - Impairment: Accounts receivable	10.5	-	-	-	-	-
Automob - Financial Result	-	-	-	-	-	(16.5)
Automob - Depreciation	-	-	(6.4)	-	-	(6.4)
Ciclus Rio - Positive impact from the sale of Ciclus Rio	-	-	-	-	-	(612.2)
SIMPAR Holding — Derivative Mark-to-Market	-	153.0	(40.6)	-	-126.6%	112.4
Adjusted Net Income	**(119.9)**	**27.6**	**108.8**	**-**	**+294.3%**	**6.9**

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 derecognition 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)	3Q25	2Q26	3Q26
Current Assets			
Cash and cash equivalents	3,105.5	3,441.6	2,524.4
Securities	9,369.6	10,442.7	10,514.0
Derivative financial instruments	156.8	84.3	139.0
Accounts receivables	7,771.1	8,715.7	9,668.9
Inventory	2,814.7	2,670.2	2,545.2
Recoverable taxes	547.3	446.3	490.5
Income tax and social contribution	1,224.9	1,189.6	945.1
Dividends	0.4	0.6	0.5
Assets availablle for sales (fleet renewal)	2,024.1	1,575.5	1,912.4
Other credits	1,154.1	1,177.9	1,469.0
Current Assets - Total	**28,168.3**	**29,744.5**	**30,208.9**
Non-current assets held for sale	**-**	**1,736.4**	**1,748.3**
Noncurrent Assets			
Securities	210.2	4,259.1	4,267.8
Derivative financial instruments	468.0	386.4	524.8
Accounts receivables	322.2	651.7	614.7
Recoverable taxes	595.6	728.3	935.3
Income tax and Social Contribution	107.7	245.1	273.1
Deposit in court	149.4	146.7	152.1
Income tax and Social Contribution Deferred	1,983.9	1,782.3	1,747.7
Related parties	0.9	0.9	0.9
Indemnity Asset	438.1	325.9	305.3
Other credits	337.3	290.8	389.6
Long-term Assets - Total	**4,613.3**	**8,817.3**	**9,211.4**
Investments	38.0	47.2	52.3
Property, plant and equipment	45,456.9	48,115.3	49,028.7
Intangible	2,986.7	3,134.0	3,237.0
Total	**48,481.7**	**51,296.5**	**52,318.0**
Noncurrent Assets - Total	**53,095.0**	**60,113.8**	**61,529.3**
Total Asset	**81,263.3**	**91,594.8**	**93,486.6**

Liabilities (R$ million)	3Q25	2Q26	3Q26
Current liabilities			
Suppliers	5,901.6	7,159.4	7,833.8
Floor plan vehicles	952.5	1,441.2	1,277.1
Confirming payable (Automakers) (ICVM 01/2016)	49.7	11.0	89.9
Loans, financing and debentures	7,742.0	7,476.2	7,993.4
Leasing payable	121.2	69.2	74.2
Lease for right use	64.3	199.1	192.5
Assignment of receivables	2,027.5	1,284.2	1,828.6
Derivative financial instruments	1,062.6	1,193.5	1,318.4
Labor obligations	959.0	1,191.8	1,258.1
Deferred Income tax and Social contribution	42.6	99.3	48.8
Taxes payable	494.7	559.7	571.0
Dividends and interest on equity payable	3.8	244.3	154.3
Forward acquisition of common shares of subsidiaries	120.9	1,279.6	1,351.8
Acquisition of companies payable	250.9	221.4	268.9
Other accounts payable	614.3	321.5	590.9
Current liabilities - total	**20,407.5**	**22,751.5**	**24,851.6**
Liabilities associated with non-current assets held for sale	**-**	**1,749.3**	**1,789.4**
Noncurrent liabilities			
Loans, financing and debentures	45,578.2	48,550.4	48,341.3
Leasing payable	13.5	41.1	38.5
Lease for right use	1,720.6	1,671.7	1,740.7
Assignment of receivables	1,351.0	966.2	961.4
Derivative financial instruments	1,671.0	2,528.0	2,195.1
Taxes payable	14.5	12.9	12.2
Provision for litigation and administrative demands	604.6	493.0	476.6
Deferred Income tax and Social contribution	1,697.6	2,004.4	2,088.1
Acquisition of companies payable	1,115.6	836.9	787.3
Forward acquisition of common shares of subsidiaries	1,079.6	-	-
Other accounts payable	179.7	163.5	219.1
Noncurrent liabilities - total	**55,025.8**	**57,268.1**	**56,860.5**
Shareholders' equity			
Capital stock	1,023.0	1,331.3	1,329.4
Capital Reserve	1,960.7	3,704.7	3,718.3
Treasury shares	(182.0)	-	-
Reserves of earnings	(222.6)	(257.2)	(222.0)
Other comprehensive income	(554.0)	200.7	170.2
Asset Valuation	132.3	132.8	132.8
Minority interest	3,021.1	3,938.4	4,079.2
Other equity adjustments from subsidiaries	651.5	775.3	777.3
Shareholders' equity - Total	**5,830.0**	**9,826.0**	**9,985.1**
Total liabilities and shareholders' equity	**81,263.3**	**91,594.8**	**93,486.6**

EXHIBITS

RECONCILIATION OF LEVERAGE INDICATORS

Below are the breakdowns of Net Debt, EBITDA and EBITDA-A used to calculate the leverage indicators: **(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)	3Q26
(+) Gross Debt	56,537.4
(-) Cash and equivalents and securities, marketable securities and financial investments	17,306.2
(+) Derivative financial instruments	2,849.7
(+) Effect of Hedge MTM	(193.1)
(+) Allocation of fair value variation of hedge instruments – inactive contracts	431.6
(-) BBC Holding and BBC Pagamentos Net Debt - "unrestricted subsidiaries"	2,959.9
(=) NET DEBT for Covenant of Bonds	**39,359.4**

EBITDA reconciliation for Covenant of Bonds (R$ mn)	3Q26 LTM
Accounting Net Income	**286.8**
(+) Net income (Loss) from discontinued operations	115.0
(+) Financial Result	8,289.8
(+) Income tax and Social contribution	200.5
(+) Depreciation / Amortization	4,303.9
(+) Amortization (IFRS 16)	720.5
(=) EBITDA	**13,916.5**
(+) EBITDA LTM of Acquired Companies	-
(+) Equity income result	14.9
(-) BBC Holding and BBC Pagamentos EBITDA LTM - "unrestricted subsidiaries"	(196.5)
(+) Impairment	50.7
(+) Cost of damaged and loss-making vehicles written off, net of the amount recovered by sale	286.5
(=) EBITDA for Bond Covenant Purposes	**14,465.1**

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 Bond indentures, **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 Ltda. must 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)	3Q26
(+) Gross Debt	56,537.4
(-) Cash and equivalents and securities, marketable securities and financial investments	17,306.2
(+) Derivative financial instruments	2,849.7
(+) Allocation of fair value variation of hedge instruments – inactive contracts	431.6
(+) Hedging MTM effect	(193.1)
(=) NET DEBT for Covenant of local Debts	**42,319.4**

EBITDA reconciliation for Covenant of local Debts (R$ mn)	3Q26 LTM
(=) EBITDA	**13,916.5**
(+) Cost of selling assets	7,094.6
(=) EBITDA Added	**21,011.2**
(+) EBITDA LTM of Acquired Companies	-
(+) Equity income result	14.9
(+) Impairment	50.7
(+) Cost of selling assets - Acquired Companies	0.2
(+) Expected impairment of accounts receivable	310.2
(=) EBITDA Added for Local Debt Covenant Purposes	**21,387.1**

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 the 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 September 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$127.4 million, net of taxes, whereas the gross amount would be R$193.1 million.

HEDGING DERIVATIVE FINANCIAL INSTRUMENTS AT CONTRACTED RATES

Derivative financial instruments at contracted rates totaled R$3,088.2 million in 3Q26, comprising R$2,917.9 million in hedge transactions (“Hedge”) and R$170.3 million related to a cash-settled derivative transaction with 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

This Earnings Release is intended to detail the financial and operating results of SIMPAR S.A. in the third quarter of 2026. SIMPAR S.A. presents its 3Q26 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 3Q25, 2Q26 and 3Q26, 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.

Forward-looking information and statements also include information about possible or assumed 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.

		Parent company		Consolidated	
Current assets	**Note**	**09/30/2026**	**12/31/2025**	**09/30/2026**	**12/31/2025**
Cash and cash equivalents	4	241	207	2,524,367	3,029,953
Marketable securities and financial investments	5	3,711,123	3,430,165	10,513,999	11,074,652
Derivate financial instruments	3.3 (b)(iii)	47,577	91,612	138,951	147,067
Trade receivables	6	92,791	79,454	9,668,877	7,700,608
Inventories	7	-	-	2,545,198	2,831,914
Fixed assets available for sale	8	-	-	1,912,443	1,337,663
Taxes recoverable		2,023	2,062	490,516	527,016
Income tax and social contribution recoverable	21.3	117,156	90,348	945,096	1,135,416
Dividends receivable		361,738	595,237	470	435
Related parties	22.1	-	-	180	180
Other credits		107,764	121,824	1,468,838	1,113,186
		4,440,413	**4,410,909**	**30,208,935**	**28,898,090**
Non-current assets held for sale		-	-	1,748,320	-
		4,440,413	**4,410,909**	**31,957,255**	**28,898,090**
Non-current assets					
Long-term assets					
Marketable securities and financial investments	5	-	-	4,267,847	2,990,993
Derivate financial instruments	3.3 (b)(iii)	161,713	188,215	524,796	594,440
Trade receivables	6	-	-	614,669	328,075
Taxes recoverable		-	-	935,288	681,223
Income tax and social contribution recoverable	21.3	85,962	129,522	273,112	289,541
Judicial deposits	20.1	208	144	152,143	144,655
Deferred income tax and social contribution	21.1	460,149	325,111	1,747,693	1,507,348
Related parties	22.1	-	-	942	942
Indemnification assets due to business combination	20.3	-	-	305,320	381,873
Other credits		11,429	14,874	389,568	272,191
		719,461	**657,866**	**9,211,378**	**7,191,281**
Investments	9	6,796,465	6,234,852	52,270	43,419
Property and equipment	10	117,921	205,851	49,028,711	47,944,350
Intangible assets	11	16,794	11,679	3,236,976	4,564,982
		7,650,641	**7,110,248**	**61,529,335**	**59,744,032**
Total assets		**12,091,054**	**11,521,157**	**93,486,590**	**88,642,122**

		Parent company		Consolidated	
Current liabilities	**Note**	**09/30/2026**	**12/31/2025**	**09/30/2026**	**12/31/2025**
Trade payables	12	3,740	8,635	7,833,768	7,377,321
Floor plan	13	-	-	1,277,116	1,027,622
Supplier financing - confirming	14	-	-	89,873	17,897
Loans and borrowings	15	101,942	275,511	7,993,429	9,148,886
Derivate financial instruments	3.3 (b)(iii)	595,895	512,036	1,318,390	1,020,516
Leases payable to financial institutions	16	-	-	74,249	79,819
Right-of-use leases	18	2,565	813	192,540	383,176
Assignment of receivables	17	-	-	1,828,561	2,047,127
Payables for the acquisition of companies		19,882	26,421	268,865	384,919
Forward purchase of shares from subsidiaries	19	78,403	-	1,351,785	166,931
Social and labor liabilities		49,335	46,341	1,258,096	868,733
Income tax and social contribution payable	21.3	-	18,108	48,772	52,320
Tax liabilities		6,354	37,969	571,000	683,789
Dividends and interest on capital payable		4,126	13,498	154,277	322,387
Related parties	22.1	132,825	132,825	-	-
Other payables		39,092	13,709	591,390	670,417
		1,034,159	**1,085,866**	**24,852,111**	**24,251,860**
Liabilities related to non-current assets held for sale		-	-	1,789,384	-
		1,034,159	**1,085,866**	**26,641,495**	**24,251,860**
Non-current liabilities					
Loans and borrowings	15	3,955,246	4,841,190	48,341,346	47,519,787
Derivate financial instruments	3.3 (b)(iii)	897,413	795,909	2,195,072	1,602,422
Leases payable to financial institutions	16	-	-	38,475	11,252
Right-of-use leases	18	9,728	27	1,740,715	1,930,507
Assignment of receivables	17	-	-	961,432	1,257,104
Payables for the acquisition of companies		90,933	185,497	787,317	918,348
Forward purchase of shares from subsidiaries	19	-	-	-	1,079,607
Social and labor liabilities		1,473	3,733	21,401	31,548
Tax liabilities		-	-	12,216	13,619
Provision for judicial and administrative litigation	20.2	-	-	476,623	535,411
Deferred income tax and social contribution	21.1	-	-	2,088,129	1,931,485
Related parties	22.1	528	528	528	528
Provision for investment losses	9.1	101,313	92,255	-	-
Other payables		94,319	3,332	196,716	147,643
		5,150,953	**5,922,471**	**56,859,970**	**56,979,261**
Total liabilities		**6,185,112**	**7,008,337**	**83,501,465**	**81,231,121**
Equity					
Share capital	23.1	1,329,367	1,174,362	1,329,367	1,174,362
Capital reserves	23.2	3,718,283	2,140,891	3,718,283	2,140,891
Treasury shares	23.3	-	(181,968)	-	(181,968)
Accumulated deficit		(221,982)	-	(221,982)	-
Earning reserves		-	202,448	-	202,448
Other comprehensive income		170,247	170,247	170,247	170,247
Equity adjustments		132,752	132,296	132,752	132,296
Other equity adjustments related to subsidiaries		777,275	874,544	777,275	874,544
Equity attributable to the owners of the Company		**5,905,942**	**4,512,820**	**5,905,942**	**4,512,820**
Non-controlling interests		-	-	4,079,183	2,898,181
Total equity		**5,905,942**	**4,512,820**	**9,985,125**	**7,411,001**
Total liabilities and equity		**12,091,054**	**11,521,157**	**93,486,590**	**88,642,122**

	Note	Parent company				Consolidated			
		07/01/2026 to 09/30/2026	07/01/2025 to 09/30/2025	01/01/2026 to 09/30/2026	01/01/2025 to 09/30/2025	07/01/2026 to 09/30/2026	07/01/2025 to 09/30/2025	01/01/2026 to 09/30/2026	01/01/2025 to 09/30/2025
Net revenue from sale, lease and services	25	**-**	**-**	**-**	**-**	**11.559.805**	**11.066.855**	**33.732.765**	**31.589.458**
Cost of sales, leases and services	26	-	-	-	-	(8.372.287)	(8.178.724)	(24.416.566)	(23.231.787)
Gross profit		**-**	**-**	**-**	**-**	**3.187.518**	**2.888.131**	**9.316.199**	**8.357.671**
Selling expenses	26	-	(17)	-	(17)	(359.576)	(434.990)	(1.260.846)	(1.171.109)
Administrative expenses	26	(15.670)	(16.807)	(41.320)	(36.152)	(573.593)	(563.609)	(1.765.071)	(1.637.393)
Provision for expected credit losses (“impairment”) of trade receivables	26	-	-	-	-	(89.197)	(75.159)	(245.967)	(247.659)
Equity results from subsidiaries	9	128.038	(71.789)	181.027	52.335	5.097	3.118	8.941	6.581
Other operating income (expenses), net	26	1.460	1.212	24.920	35.467	(16.835)	(82.159)	(29.200)	(17.365)
Profit (loss) before finance income and costs		**113.828**	**(87.401)**	**164.627**	**51.633**	**2.153.414**	**1.735.332**	**6.024.056**	**5.290.726**
Finance income	27	162.887	130.146	456.688	370.387	736.037	580.415	2.040.610	1.554.216
Finance costs	27	(241.310)	(334.706)	(1.100.540)	(949.160)	(2.671.283)	(2.646.155)	(8.225.405)	(7.331.214)
Total finance result		**(78.423)**	**(204.560)**	**(643.852)**	**(578.773)**	**(1.935.246)**	**(2.065.740)**	**(6.184.795)**	**(5.776.998)**
Profit (loss) before income tax and social contribution		**35.405**	**(291.961)**	**(479.225)**	**(527.140)**	**218.168**	**(330.408)**	**(160.739)**	**(486.272)**
Current	21.2	-	-	-	-	(20.363)	(11.070)	(47.573)	(40.953)
Deferred	21.2	(177)	45.768	145.386	133.703	(40.199)	94.787	86.329	234.005
Total income tax and social contribution		**(177)**	**45.768**	**145.386**	**133.703**	**(60.562)**	**83.717**	**38.756**	**193.052**
Profit (loss) from continuing operations		**35.228**	**(246.193)**	**(333.839)**	**(393.437)**	**157.606**	**(246.691)**	**(121.983)**	**(293.220)**
Profit (loss) from discontinued operations	1.3	-	-	-	-	(28.246)	8.702	(74.055)	23.829
Profit (loss) for the period		**35.228**	**(246.193)**	**(333.839)**	**(393.437)**	**129.360**	**(237.989)**	**(196.038)**	**(269.391)**
Attributable to:									
Owners of the Company		35.228	(246.193)	(333.839)	(393.437)	35.228	(246.193)	(333.839)	(393.437)
Non-controlling interests		-	-	-	-	94.132	8.204	137.801	124.046
(=) Basic and diluted loss per share (in R$)	28	-	-	-	-	0.2602	(0.5768)	(0.6715)	(0.9218)

	Parent company				Consolidated			
	07/01/2026 to 09/30/2026	07/01/2025 to 09/30/2025	01/01/2026 to 09/30/2026	01/01/2025 to 09/30/2025	07/01/2026 to 09/30/2026	07/01/2025 to 09/30/2025	01/01/2026 to 09/30/2026	01/01/2025 to 09/30/2025
Profit for the period	**35,228**	**(246,193)**	**(333,839)**	**(393,437)**	**129,360**	**(237,989)**	**(196,038)**	**(269,391)**
Items that are or may be subsequently reclassified to profit or loss:								
Changes in cash flow hedge (Note 3.3 (b) (iii))	-	(43,778)	-	242,933	(4,082)	82,264	(128,607)	545,752
Income tax and social contribution on changes in cash flow hedge	-	14,885	-	(82,597)	1,387	(27,969)	43,726	(185,555)
Changes in cash flow hedge in subsidiaries	(1,841)	58,636	(53,782)	97,228	-	-	-	-
Changes in the conversion of operations abroad - related to subsidiaries	(822)	(11,650)	(16,097)	(16,689)	(1,453)	(18,167)	(23,757)	(27,129)
Unrealized gains (losses) on marketable securities measured at fair value through other comprehensive income in subsidiaries	-	3,525	2,297	15,145	-	3,525	2,297	15,145
Total other comprehensive income	**(2,663)**	**21,618**	**(67,582)**	**256,020**	**(4,148)**	**39,653**	**(106,341)**	**348,213**
Comprehensive income for the period	**32,565**	**(224,575)**	**(401,421)**	**(137,417)**	**125,212**	**(198,336)**	**(302,379)**	**78,822**
Attributable to:								
Owners of the Company	-	-	-	-	32,565	(224,575)	(401,421)	(137,417)
Non-controlling interests	-	-	-	-	92,647	26,239	99,042	216,239

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

		Capital reserves			Profit reserves			Accumulated losses	Other comprehensive income						
	Share capital	Share-based payment transactions	Special reserve	Treasury shares	Retained earnings	Investment reserve	Legal reserve	Profit (loss) for the period	Hedge reserve	Other comprehensive income	Equity valuation adjustments	Other equity changes reflected from subsidiaries	Total equity attributable to controlling shareholders	Non-controlling interests	Total equity
Balances as of 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	-	-	-	-	-	-	-	(393,437)	-	-	-	-	**(393,437)**	124,046	**(269,391)**
Other comprehensive income for the period, net of taxes	-	-	-	-	-	-	-	-	160,336	-	-	95,684	**256,020**	92,193	**348,213**
Total comprehensive income (loss) for the period, net of taxes	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**(393,437)**	**160,336**	**-**	**-**	**95,684**	**(137,417)**	**216,239**	**78,822**
Dividend distribution	-	-	-	-	-	(60,000)	-	-	-	-	-	-	**(60,000)**	-	**(60,000)**
Share repurchase	-	-	-	(26,185)	-	-	-	-	-	-	-	(104,026)	**(130,211)**	(63,883)	**(194,094)**
Gain on change in ownership interest in subsidiaries	-	-	67,682	-	-	-	-	-	-	-	-	-	**67,682**	-	**67,682**
Share-based compensation	-	4	-	-	-	-	-	-	-	-	-	(131)	**(127)**	-	**(127)**
Loss on merger of shares	-	-	-	-	-	-	-	-	-	-	-	-	**-**	(67,682)	**(67,682)**
Other changes in the period	-	-	-	-	-	-	-	-	-	-	-	659,792	**659,792**	(37,092)	**622,700**
Balances as of September 30, 2025	**1,174,362**	**18,420**	**2,131,656**	**(181,968)**	**-**	**67,862**	**104,489**	**(393,437)**	**(724,234)**	**170,247**	**132,296**	**651,527**	**3,151,220**	**3,021,072**	**6,172,292**
Balances as of December 31, 2025	**1,174,362**	**18,420**	**2,122,471**	**(181,968)**	**28,123**	**67,862**	**106,463**	**-**	**-**	**170,247**	**132,296**	**874,544**	**4,512,820**	**2,898,181**	**7,411,001**
Loss for the period	-	-	-	-	-	-	-	(333,839)	-	-	-	-	**(333,839)**	137,801	**(196,038)**
Other comprehensive income for the period, net of taxes	-	-	-	-	-	-	-	-	-	-	-	(67,582)	**(67,582)**	(38,759)	**(106,341)**
Total comprehensive income (loss) for the period, net of taxes	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**(333,839)**	**-**	**-**	**-**	**(67,582)**	**(401,421)**	**99,042**	**(302,379)**
Private capital increase (note 1.1.1)	156,961	-	1,607,286	-	-	-	-	-	-	-	-	-	**1,764,247**	1,273,187	**3,037,434**
Share issuance costs, net of taxes	(1,956)	-	(20,027)	-	-	-	-	-	-	-	-	(13,717)	**(35,700)**	(9,061)	**(44,761)**
Dividend distribution (note 1.1.8)	-	-	-	-	(22,729)	(67,862)	-	-	-	-	-	-	**(90,591)**	-	**(90,591)**
Cancellation of treasury shares (note 1.1.6)	-	-	(181,968)	181,968	-	-	-	-	-	-	-	-	**-**	-	**-**
Share repurchase	-	-	-	-	-	-	-	-	-	-	-	(14,783)	**(14,783)**	(9,446)	**(24,229)**
Gain on change in ownership interest in subsidiaries (notes 1.1.1 and 1.1.2)	-	-	172,101	-	-	-	-	-	-	-	-	-	**172,101**	(113,787)	**58,314**
Share-based compensation	-	-	-	-	-	-	-	-	-	-	-	115	**115**	45	**160**
Reduction of non-controlling interests due to disposal of investment	-	-	-	-	-	-	-	-	-	-	-	-	**-**	(58,978)	**(58,978)**
Reclassifications	-	-	-	-	(5,394)	-	(106,463)	111,857	-	-	-	-	**-**	-	**-**
Other changes in the period	-	-	-	-	-	-	-	-	-	-	456	(1,302)	**(846)**	–	**(846)**
Balances as of September 30, 2026	**1,329,367**	**18,420**	**3,699,863**	**-**	**-**	**-**	**-**	**(221,982)**	**-**	**170,247**	**132,752**	**777,275**	**5,905,942**	**4,079,183**	**9,985,125**

	Note	Parent company		Consolidated	
		09/30/2026	09/30/2025	09/30/2026	09/30/2025
Cash flows from operating activities					
Loss before income tax and social contribution	21.2	(479,225)	(527,140)	(160,739)	(486,272)
Adjustments to:					
Equity results from subsidiaries	9.1	(181,027)	(52,335)	(8,941)	(6,581)
Depreciation, amortization and provision for impairment of non-financial assets	26	10,660	11,278	4,056,791	3,646,428
Cost of sale of decommissioned assets	26	-	-	5,279,988	5,814,649
Provision for losses, write-off of other assets and extemporaneous tax credits		5,211	16,517	681,970	402,832
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	667,884	760,543	2,133,386	2,692,503
Foreign exchange variation on loans and borrowings and supplier financing - confirming	27	(130,707)	(402,965)	(651,064)	(1,603,621)
Interest and monetary variations on loans and borrowings, leases, debentures and supplier financing - confirming	27	514,965	564,379	5,407,516	5,102,464
Interest and finance costs on other liabilities		29,522	-	866,033	739,631
		429,541	**370,277**	**17,515,975**	**16,302,033**
Trade receivables		-	-	(2,324,871)	(2,132,121)
Inventories		-	-	290,306	818,048
Trade payables and floor plan		(4,895)	(1,803)	753,049	(995,430)
Tax liabilities, and taxes recoverable		(31,576)	(11,924)	(310,373)	(187,107)
Labor liabilities		734	405	386,749	213,954
Other current and noncurrent assets and liabilities		30,021	(43,800)	105,897	45,266
		(5,716)	**(57,122)**	**(1,099,243)**	**(2,237,390)**
Income tax and social contribution paid and withheld		(1,356)	(7,564)	(112,322)	(289,182)
Interest paid on loans and borrowings, leases, debentures and supplier financing - confirming	14, 15 and 16	(644,647)	(633,600)	(4,959,488)	(4,617,683)
Interest paid on forward purchase of shares		-	-	(51,505)	(89,698)
Interest paid on right-of-use leases	18	(560)	(53)	(110,272)	(124,233)
Acquisition of operational property and equipment	29.1	-	-	(10,433,074)	(8,977,631)
Redemption of (investments in) marketable securities and financial investments		(280,958)	465,449	(716,201)	1,825,934
Net cash generated (used) by operating activities		**(503,696)**	**137,387**	**33,870**	**1,792,150**
Cash flows from investing activities					
Capital contribution in subsidiaries	9.1	(293,202)	(49,379)	-	-
Acquisition of property and equipment and intangible assets	10 and 11	(14,310)	(5,824)	(825,517)	(1,014,721)
Dividends and interest on capital received		214,563	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		**89,391**	**192,494**	**(624,738)**	**(1,014,721)**
Cash flows from financing activities					
Capital increase, net of share issuance costs	1.1.1	1,742,264	-	2,992,673	-
New loans and borrowings, debentures, leases and supplier financing - confirming	14, 15 and 16	-	406,659	11,286,891	10,563,291
Payment of loans and borrowings, debentures, leases and supplier financing - confirming	14, 15 and 16	(764,916)	(366,427)	(10,753,592)	(9,795,905)
Payments of right-of-use leases	18	(2,454)	(1,166)	(481,136)	(443,593)
Payment of hedge derivative instruments		(452,873)	(396,385)	(1,516,830)	(408,186)
Repurchase of treasury shares		-	(26,185)	(24,229)	(194,094)
Payment for the acquisition of companies		(7,716)	-	(321,808)	(256,602)
Transfer of assignment of receivables	17	-	-	(2,719,150)	(3,088,648)
New assignments of receivables	17	-	-	1,881,164	4,394,125
Dividends and interest on capital paid		(99,966)	(60,000)	(258,701)	(236,437)
Net cash generated (used) by financing activities		**414,339**	**(443,504)**	**85,282**	**533,951**
Net increase (decrease) in cash and cash equivalents		**34**	**(113,623)**	**(505,586)**	**1,311,380**
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	241	208	2,524,367	3,215,230
Net increase (decrease) in cash and cash equivalents		**34**	**(113,623)**	**(505,586)**	**1,311,380**

	Parent company		Consolidated	
	01/01/2026 to 09/30/2026	01/01/2025 to 09/30/2025	01/01/2026 to 09/30/2026	01/01/2025 to 09/30/2025
Sales, lease, rendering services and sale of decommissioned assets	-	-	36,632,681	34,257,253
Provision for expected credit losses ("impairment") of trade receivables	-	-	(245,967)	(247,659)
Other operating income	24,969	37,347	268,482	298,461
	24,969	**37,347**	**36,655,196**	**34,308,055**
Inputs acquired from third parties				
Cost of sales and rendering services	-	-	(17,440,684)	(17,137,013)
Materials, electric power, services provided by third parties and others	34,079	15,663	(1,764,374)	(1,619,625)
	34,079	**15,663**	**(19,205,058)**	**(18,756,638)**
Gross value added	**59,048**	**53,010**	**17,450,138**	**15,551,417**
Retentions				
Depreciation and amortization	(10,659)	(11,278)	(3,819,555)	(3,406,896)
Net value added produced by the Simpar Group	**48,389**	**41,732**	**13,630,583**	**12,144,521**
Value added received through transfer				
Equity results from subsidiaries	181,027	52,335	8,941	6,581
Profit (loss) from discontinued operations	-	-	(74,055)	23,829
Finance income	456,688	371,334	2,025,764	1,538,067
	637,715	**423,669**	**1,960,650**	**1,568,477**
Total value added to distribute	**686,104**	**465,401**	**15,591,233**	**13,712,998**
Value added distributed				
Personnel and payroll charges	50,480	27,326	3,790,715	3,594,578
Direct compensation	29,002	14,107	3,225,196	3,112,588
Benefits	20,319	12,649	347,683	271,032
Government Severance Indemnity Fund for Employees (FGTS)	1,159	570	217,836	210,958
Taxes and contributions	(107,897)	(101,821)	3,895,154	3,115,604
Federal taxes	(110,849)	(105,548)	2,597,801	2,110,925
State taxes	21	38	1,014,618	794,200
Municipal taxes	2,931	3,689	282,735	210,479
Third-party capital remuneration	1,077,360	933,333	8,101,402	7,272,207
Interest and bank fees	1,076,905	932,437	8,060,824	7,223,756
Leases	455	896	40,578	48,451
Equity remuneration	(333,839)	(393,437)	(196,038)	(269,391)
Losse) for the period	(333,839)	(393,437)	(333,839)	(393,437)
Non-controlling interests	-	-	137,801	124,046
	686,104	**465,401**	**15,591,233**	**13,712,998**

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.

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

1.1 Main events in the nine-month period ended September 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$ 1,742,264, 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$ 1,607,286 (R$ 1,585,303, 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 statements of cash flows present the capital contribution of R$ 2,896,856, net of transaction costs of R$ 32,103 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 14,268,446 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 the price of R$ 6.22 (six reais and twenty-two cents) per share, for a total consideration of R$ 88,750. As a result of this transaction, SIMPAR's interest, measured at

proportional equity value for JSL 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. Both figures are accounted as capital reserves in the statements of changes in equity.

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 Capital increase and subsequent forward purchase of shares in the secondary market – Movida Segment

On September 28, 2026, a capital increase at Movida was approved, with the issuance of 22,929,351 shares at a price of R$ 6.65 (six reais and sixty-five centavos) per share, totaling R$ 152,480. Of the issue price, R$ 1.00 (one real) per share was allocated to share capital and R$ 5.65 (five reais and sixty-five centavos) per share was allocated to the capital reserve. As a result, Movida's share capital increased by R$ 22,929, from R$ 2,694,115 to R$ 2,717,045, represented by 425,088,292 common shares, and R$ 129,551 (R$ 116,899, net of issuance costs) was allocated to the capital reserve.

Of the total amount of R$ 152,480, Simpar contributed R$ 31,070, of which R$ 5,101 in cash and R$ 25,969 in interest on equity receivable. This transaction resulted in a loss of R$ 23,163 for SIMPAR, which is recognized in capital reserves within Equity.

Subsequently, SIMPAR entered into a forward purchase of 8,621,075 Movida shares in the secondary market, in the amount of R$ 78,403, with settlement in October 2026. This transaction resulted in a gain of R$ 5,851 for SIMPAR, which is recognized in capital reserves within Equity.

Together with the capital increase described in note 1.1.1, the consolidated statements of cash flows present a capital contribution of R$ 2,992,673, net of transaction costs of R$ 44,761, and the Company's contributions to the subsidiaries that took part in the transactions of R$ 190,389.

1.1.3 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.

At closing, the Company deposited R$ 79,000 as collateral for the transaction and is bound 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, above the threshold of R$ 125,000.

At September 30, 2026, the Company recorded a loss of R$ 170,263 related to the variation of the market-to-market of the instrument, accounted for as finance cost, and had deposited as margin R$ 381,150.

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.

1.1.4 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 436,520,567 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.

1.1.5 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 remained 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 remained 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 remained at R$ 1,174,362, and currently comprises 426,797,758 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 remained 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.

1.1.6 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 contract was signed at September 04, 2026.

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.

1.1.7 Bid won for concession contract for social infrastructure transaction – 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 contract was signed at June 25, 2026 and construction is under way.

- 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.

1.1.8 Disposal of the subsidiary Ciclus Amazônia S.A.

On June 29, 2026, CS Brasil Transportes de Passageiros e Serviços Ambientais Ltda. ("CS Brasil Transportes"), 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$ 58,978, was derecognized from the consolidated statements of changes in equity as a result of its deconsolidation.

1.1.9 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 cents) 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.

1.1.10 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 assets 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.

1.1.11 Cross-shareholding unwinding transaction – CS Infra Segment

On August 17, 2026, the direct subsidiary CS Infra entered into a binding purchase and sale agreement with Terra Transportes e Participações S.A. ("Terra") for the acquisition of 49% of the share capital held by Terra in its subsidiary Concessionária Terminais Bloco Leste SPE S.A. (CS Mobi Leste).

On the same date, CS Brasil Transportes and MobiBrasil Sorocaba Ltda. (together with Terra, "Mobi Brasil") entered into a binding purchase and sale agreement for the sale by CS Brasil Transportes of its entire interest in BRT Sorocaba, representing 50% of its share capital.

As a result, CS Infra will hold a 100% interest in CS Mobi Leste and CS Brasil Transportes will no longer hold interest in BRT Sorocaba.

The transaction provides for that CS Brasil will receive the balance of R$ 65,000, payable in: (i) two equal installments, the first at closing of the transaction and the second 30 days thereafter, both monetarily adjusted by 100% of the CDI rate; (ii) a final installment of R$ 10,000 payable within 12 months from the closing date.

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.

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

On September 21, 2026, the committee responsible for International Public Tender No. 52/2025, conducted by the State Department of Infrastructure and Logistics of the State of Mato Grosso (SINFRA-MT), declared the proposal submitted by Consórcio Rota Multimodal, led by CS Infra, holder of a 80% interest, as the winner bid.

The concession will have a 30-year term, covering mainly transportation of soybean, corn, cotton, and beef. CS Infra's remuneration will be by directly charging toll to users, adjusted annually based on the IPCA inflation index, and will begin in the second year of operation.

The investment plan foresees an average of R$ 166,000 per year in the first five years and an average of R$ 79,000 per year until the end of the contract, totaling an average of R$ 93,000 per year for the term of the contract. The funds will be used to repair the pavement and install nine free-flow system gantries, as well as for maintenance and improvements to road safety.

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

			09/30/2026		12/31/2025	
Corporate name	Headquarter country	Segment	Direct	Indirect	Direct	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	Brazil	JSL	-	67.20	-	72.43
JSL Operações Aeroportuárias Ltda.(i)	Brazil	JSL	-	67.20	-	-
Gaslog Transportes Especiais Ltda (formerly Jsl Transp. Especiais) (i)	Brazil	JSL	-	67.20	-	-
Movida Participações S.A. (Movida Participações)	Brazil	Movida	54.24	6.83	60.93	8.53
SAT Rastreamento Ltda.	Brazil	Movida	-	61.07	-	69.46
Movida Locação de Veículos S.A. (Movida Locação)	Brazil	Movida	-	61.07	-	69.46
Movida Europe S.A. (Movida Europe)	Luxembourg	Movida	-	61.07	-	69.46
Movida Finance	Luxembourg	Movida	-	61.07	-	69.46

			09/30/2026		12/31/2025	
Corporate name	Headquarter country	Segment	Direct	Indirect	Direct	Indirect
CS Brasil Frotas Ltda. (CS Brasil Frotas)	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	Brazil	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	Luxembourg	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	-	-
Welfare Ambiental S.A.	Brazil	CS Infra	80.00	20.00	100.00	-
BRT Sorocaba Concessionárias	Brazil	CS Infra	-	50.00	-	50.00
Ciclus Amazônia S.A	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
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 Participacoes S.A (Komatsu) (formerly Vamos Com Linha Amarela)	Brazil	Automob	68.24	3.51	68.24	3.51
Agromob Maquinas e Equipamentos S.A. (Valtra) (formerly Vamos Maq e Equip)	Brazil	Automob	-	71.75	-	71.75
Agromob Comercio de Maquinas Agricolas Ltda (Fendt) (formerly Vamos Com de Maq)	Brazil	Automob	-	71.75	-	71.75
Ppay Administradora de Bens Proprios Ltda (formerly PPAY ADM Bens Propr)	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 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 Servicos De Blindagens S.A.	Brazil	Automob	-	71.75	-	71.75
Bikestar Comércio de Motocicletas S.A.	Brazil	Automob	-	71.75	-	71.75
United Auto Nagoya Comercio De Veiculos Ltda.	Brazil	Automob	-	71.75	-	71.75
Sul Import Veiculos e Servicos AS (Antiga Sul Import Veiculos e Serv)	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
Original Detroit Comercio de Veiculos Ltda (Antiga United Auto SP Com Veiculo	Brazil	Automob	-	71.75	-	-
Euro Import Comercio E Servicos Ltda.	Brazil	Automob	-	71.75	-	71.75
Maqmob Comercio de Maquinas Linha Amarela Ltda (formerly AR-Veiculos e Part)	Brazil	Automob	-	71.75	-	71.75
Original Vento Leste Comercio de Veiculos Ltda (formerly AR Centro Oeste Com)	Brazil	Automob	-	71.75	-	71.75
Original Hangzhou Comercio de Veiculos Ltda (formerly AR Sudeste Com de Veiculo	Brazil	Automob	-	71.75	-	71.75
Uabmotors Corretora de Seguros Ltda.	Brazil	Automob	-	71.75	-	71.75
Original Chang Comercio de Veiculos Ltda (formerly United Auto Interlados Com d	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

			09/30/2026		12/31/2025	
Corporate name	Headquarter country	Segment	Direct	Indirect	Direct	Indirect
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 Heritage Comercio de Veiculos as (formerly Original Hamburgo Comercio	Brazil	Automob	-	71.75	-	71.75
Original Yoko Comércio de Veículos Ltda.	Brazil	Automob	-	71.75	-	71.75
Original Xian Comercio de Veiculos s a (formerly Original Xian Comercio de veic	Brazil	Automob	-	71.75	-	71.75
Original New Xangai Comércio de Veículos, Peças e Serviços SA (New Xangai)	Brazil	Automob	-	71.75	-	71.75
Original Nacional Comércio de Veículos Seminovos Ltda.	Brazil	Automob	-	71.75	-	71.75
Original Centro de Reparo Automotivo S.A (formerly Original Com de Veiculos Sem	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
Madre Corretora e Administradora de Seguros Ltda. (Madre Corretora)	Brazil	Automob	100.00	-	100.00	-
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
Original Locadora de veículo Ltda.	Brazil	Holding and others	100.00	-	100.00	-
Simpar Europe (formerly JSL Europe)	Luxembourg	Holding and others	100.00	-	100.00	-
Simpar Finance S.A.r.l (Simpar Finance, new name of JSL Finance)	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	-
CSIM Participações e Holding S.A.	Brazil	Holding and others	62.33	37.67	100.00	-
HSIM Participações e Holding S.A.	Brazil	Holding and others	63.27	36.73	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 nine-month period ended September 30, 2026

1.1.13 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 1.1.10, 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 1.1.8, 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.

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

	09/30/2026
Cash and cash equivalents	39,660
Marketable securities and financial investments	4
Trade receivables	19,293
Inventories	109
Taxes recoverable	660
Income tax and social contribution recoverable	1,516
Other credits	41,989
Judicial deposits	34
Deferred income tax and social contribution	88,151
Property and equipment	5,640
Intangible assets	1,551,264
Non-current assets held for sale	**1,748,320**

	09/30/2026
Trade payables	62,017
Loans and borrowings	1,231,706
Right-of-use leases	481,195
Social and labor liabilities	9,026
Tax liabilities	4,773
Other payables	487
Related parties	180
Liabilities related to noncurrent assets held for sale	**1,789,384**

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

	07/01/2026 to 09/30/2026	07/01/2025 to 09/30/2025	01/01/2026 to 09/30/2026	01/01/2025 to 09/30/2025
Net revenue from sale, rendering services, and construction	**70,473**	**323,492**	**429,137**	**943,677**
Cost of sales, rendering services, and construction	(74,388)	(238,079)	(376,513)	(726,848)
Gross profit	**(3,915)**	**85,413**	**52,624**	**216,829**
Selling and administrative expenses	(5,762)	(23,327)	(42,030)	(64,135)
Provision for expected credit losses ("impairment") of trade receivables	-	(104)	-	(106)
Other operating income (expenses), net	13,438	174	13,151	1,433
Profit before finance income and costs	**3,761**	**62,156**	**23,745**	**154,021**
Net finance result	(46,135)	(47,089)	(136,255)	(117,189)
Profit (loss) before income tax and social contribution	**(42,374)**	**15,067**	**(112,510)**	**36,832**
Current and deferred income tax and social contribution	14,128	(6,365)	38,455	(13,003)
Profit (loss) for the period	**(28,246)**	**8,702**	**(74,055)**	**23,829**

Cash flows from discontinued operations	**09/30/2026**	**09/30/2025**
Net cash used by operating activities	**(64,882)**	**(26,798)**
Net cash used in investing activities	**(77,901)**	**(346,913)**
Net cash generated by financing activities	**131,449**	**464,562**
Net increase (decrease) in cash and cash equivalents	**(11,334)**	**90,851**
Cash and cash equivalents		
At the beginning of the period	76,142	18,927
At the end of the period	64,808	109,778
Net increase (decrease) in cash and cash equivalents	**(11,334)**	**90,851**

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

2.2 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 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, available at the electronic webpage for the Company's Investors Relations, prepared in accordance with accounting practices adopted in Brazil, including the pronouncements, interpretations and guidance issued by the Brazilian Accounting Pronouncements Committee ("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 03/2011, in these parent company and consolidated interim financial statements, the following explanatory notes, which are included in the annual parent company and consolidated financial statements for the year ended December 31, 2025, are partially presented or fully omitted:

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

The material accounting policies presented in the individual and consolidated annual financial statements for the year ended December 31, 2025, in notes 2.3 and 2.4 and the respective related notes, are not presented in these interim financial statements.

All amounts disclosed in these interim financial statements and the related notes have been rounded to the nearest thousand Brazilian Reais, or to the nearest thousand of other currencies when indicated.

The parent company and consolidated interim financial statements for the nine-month period ended September 30, 2026 were approved by the Board of Directors on November 4, 2026.

Basis of measurement

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

2.3 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.

2.4 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.

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							
	09/30/2026				12/31/2025			
	Assets at fair value through profit or loss	Fair value of hedge instruments through profit or loss	Amortized cost	Total	Liabilities at fair value through profit or loss	Fair value of hedge instruments through profit or loss	Amortized cost	Total
Cash and cash equivalents	93	-	148	241	11	-	196	207
Marketable securities and financial investments	2.650.408	-	1.060.715	3.711.123	2.750.582	-	679.583	3.430.165
Derivative financial instruments	-	209.290	-	209.290	-	279.827	-	279.827
Trade receivables	-	-	92.791	92.791	-	-	79.454	79.454
Dividends receivable	-	-	361,738	361,738	-	-	595,237	595,237
Judicial deposits	-	-	208	208	-	-	144	144
	2,650,501	**209,290**	**1,515,600**	**4,375,391**	**2,750,593**	**279,827**	**1,354,614**	**4,385,034**

	Parent Company							
	09/30/2026				12/31/2025			
	Liabilities at fair value through profit or loss	Fair value of hedge instruments through profit or loss	Amortized cost	Total	Liabilities at fair value through profit or loss	Fair value of hedge instruments through profit or loss	Amortized cost	Total
Trade payables	-	-	3,740	3,740	-	-	8,635	8,635
Loans and borrowings	2,601,655	-	1,455,533	4,057,188	3,024,042	-	2,092,659	5,116,701
Right-of-use leases	-	-	12,293	12,293	-	-	840	840
Derivative financial instruments - liabilities	-	1,493,308	-	1,493,308	-	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	-	-	110,815	110,815	-	-	211,918	211,918
Trade payables	-	-	78,403	78,403	-	-	-	-
	2,601,655	**1,493,308**	**1,798,263**	**5,893,226**	**3,024,042**	**1,307,945**	**2,460,903**	**6,792,890**

	Consolidated									
	09/30/2026					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	2,004,120	-	-	520,247	2,524,367	2,574,422	-	-	455,531	3,029,953
Marketable securities and financial investments	14,736,929	-	44,917	-	14,781,846	13,221,651	-	164,411	679,583	14,065,645
Derivative financial instruments	-	663,747	-	-	663,747	-	741,507	-	-	741,507
Trade receivables	-	-	-	10,283,547	10,283,547	-	-	-	8,028,683	8,028,683
Related parties - assets	-	-	-	1,122	1,122	-	-	-	1,122	1,122
Dividends receivable	-	-	-	470	470	-	-	-	435	435
Judicial deposits	-	-	-	152,143	152,143	-	-	-	144,655	144,655
	16,741,049	**663,747**	**44,917**	**10,957,529**	**28,407,242**	**15,796,073**	**741,507**	**164,411**	**9,310,009**	**26,012,000**

	Consolidated									
	09/30/2026					12/31/2025				
	Liabilities 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	Liabilities 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
Trade payables	-	-	-	7,833,768	7,833,768	-	-	-	7,377,321	7,377,321
Supplier financing - confirming	-	-	-	89,873	89,873	-	-	-	17,897	17,897
Floor plan	-	-	-	1,277,116	1,277,116	-	-	-	1,027,622	1,027,622
Loans and borrowings	14,645,344	-	3,991,783	37,697,648	56,334,775	15,067,731	-	4,067,981	37,532,961	56,668,673
Leases payable to financial institutions	-	-	-	112,724	112,724	-	-	-	91,071	91,071
Right-of-use leases	-	-	-	1,933,254	1,933,254	-	-	-	2,313,683	2,313,683
Derivative financial instruments - liabilities	-	2,622,938	890,524	-	3,513,462	-	332,392	3,047,152	-	3,379,544
Assignment of receivables	-	-	-	2,789,993	2,789,993	-	-	-	3,304,231	3,304,231
Related parties - liabilities	-	-	-	528	528	-	-	-	528	528
Dividends payable	-	-	-	154,277	154,277	-	-	-	322,387	322,387
Payables for the acquisition of companies	-	-	-	1,056,182	1,056,182	-	-	-	1,303,267	1,303,267
Forward purchase of shares from subsidiaries	-	-	-	1,351,785	1,351,785	-	-	-	1,246,538	1,246,538
	14,645,344	**2,622,938**	**4,882,307**	**54,297,148**	**76,447,737**	**15,067,731**	**332,392**	**7,115,133**	**54,537,506**	**77,052,762**

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			
	09/30/2026		12/31/2025	
	Carrying amount	Fair value	Carrying amount	Fair value
Financial assets				
Cash and cash equivalents	241	241	207	207
Marketable securities and financial investments	3,711,123	3,711,123	3,430,165	3,430,165
Derivate financial instruments	209,290	209,290	279,827	279,827
Trade receivables	92,791	92,791	79,454	79,454
Dividends receivable	361,738	361,738	595,237	595,237
Judicial deposits	208	208	144	144
Total	**4,375,391**	**4,375,391**	**4,385,034**	**4,385,034**
Financial liabilities				
Trade payables	3,740	3,740	8,635	8,635
Loans, borrowings and debentures	4,057,188	3,959,743	5,116,701	4,896,918
Right-of-use leases	12,293	12,293	840	840
Derivate financial instruments	1,493,308	1,493,308	1,307,945	1,307,945
Related parties	133,353	133,353	133,353	133,353
Dividends payable	4,126	4,126	13,498	13,498
Payables for the acquisition of companies	110,815	110,815	211,918	211,918
Forward purchase of shares from subsidiaries	78,403	78,403	-	-
Total	**5,893,226**	**5,795,781**	**6,792,890**	**6,573,107**

	Consolidated			
	09/30/2026		12/31/2025	
	Carrying amount	Fair value	Carrying amount	Fair value
Financial assets				
Cash and cash equivalents	2,524,367	2,524,367	3,029,953	3,029,953
Marketable securities and financial investments	14,781,846	14,781,846	14,065,645	14,065,645
Derivate financial instruments	663,747	686,976	741,507	760,554
Trade receivables	10,283,547	10,283,547	8,028,683	8,028,683
Related parties	1,122	1,122	1,122	1,122
Dividends receivable	470	470	435	435
Judicial deposits	152,143	152,143	144,655	144,655
Total	**28,407,242**	**28,430,471**	**26,012,000**	**26,031,047**
Financial liabilities				
Trade payables	7,833,768	7,833,768	7,377,321	7,377,321
Supplier financing - confirming	89,873	89,873	17,897	17,897
Floor plan	1,277,116	1,277,116	1,027,622	1,027,622
Loans, borrowings and debentures	56,334,776	57,001,475	56,668,673	58,933,486
Leases payable to financial institutions	112,724	117,372	91,071	94,560
Right-of-use leases	1,933,254	2,036,923	2,313,683	2,494,448
Assignment of receivables	2,789,993	3,050,538	3,304,231	4,737,903
Derivate financial instruments	3,513,463	3,513,463	2,622,938	2,643,151
Related parties	528	528	528	528
Dividends payable	154,991	154,991	322,387	322,387
Payables for the acquisition of companies	1,056,182	1,056,182	1,303,267	1,303,267
Forward purchase of shares	1,351,785	1,351,785	1,351,785	1,246,538
Total	**76,448,453**	**77,484,014**	**76,296,156**	**80,199,108**

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.

	Parent company			
	09/30/2026		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")	88	88	153	153
Units of other funds	5	5	11	11
Marketable securities and financial investments				
Financial Treasury Bills ("LFT")	39.805	39.805	-	-
Financial bills	505.962	505.962	445.554	445.554
Commercial notes	14.106	14.106	190.082	190.082
Commercial notes - related parties	1.060.715	1.060.715	679.583	679.583
Units of funds	60.778	60.778	55.961	55.961
Investments in CDB	1.179.077	1.179.077	614.435	614.435
Simpar Exclusive Fund	850.680	850.680	1.444.550	1.444.550
Derivative financial instruments				
Swap	209.290	209.290	279.827	279.827
	3.920.505	**3.920.505**	**3.710.156**	**3.710.156**
Liabilities at fair value through profit or loss				
Derivative financial instruments				
Swap	1.493.308	1.493.308	1.307.945	1.307.945
Loans and borrowings	2.601.653	2.601.653	3.024.042	3.024.042
	4.094.961	**4.094.961**	**4.331.987**	**4.331.987**
	8.015.466	**8.015.466**	**8.042.143**	**8.042.143**

	Consolidated					
	09/30/2026			December 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")	-	1,040,541	1,040,541	-	1,666,836	1,666,836
Repurchase agreements	-	914,834	914,834	-	868,998	868,998
Units of other funds	101	-	101	4,065	-	4,065
Other investments	48,646	-	48,648	34,677	-	34,677
Marketable securities and financial investments						
Credit Linked Notes ("CLN")	-	4,123,484	4,123,484	-	4,346,598	4,346,598
Financial Treasury Bills ("LFT")	2,697,602	-	2,697,602	4,600,837	-	4,600,837
Repurchase agreements of treasury bonds	5,377,254	-	5,377,254	3,074,981	-	3,074,981
Financial bills	-	787,663	787,663	-	791,591	791,591
Commercial notes	-	93,929	93,929	-	196,563	196,563
Units of funds	227,078	-	227,079	55,961	-	55,961
Investments in CDB	1,179,077	-	1,179,077	625,097	-	625,097
Others	-	250,757	250,757	-	209,520	209,520
Derivative financial instruments						
Swap	-	396,386	396,386	-	741,507	741,507
	9,529,758	**7,607,594**	**17,137,355**	**8,395,618**	**8,821,613**	**17,217,231**
Assets at fair value through other comprehensive income						
Marketable securities and financial investments						
Sovereign securities	45,002	-	45,002	164,412	-	164,412
Corporate bonds	-	-	-	84	-	84
Derivative financial instruments						
Swap	-	267,361	47,221	-	35,042	35,042
	45,002	**267,361**	**92,223**	**164,496**	**35,042**	**199,538**
	9,574,760	**7,874,955**	**17,229,578**	**8,560,114**	**8,856,655**	**17,416,769**
Liabilities at fair value through profit or loss						
Derivative financial instruments						
Swap	-	3,063,544	3,063,544	-	332,392	332,392
Loans and borrowings	-	14,645,344	14,645,344	-	15,067,731	15,067,731
	-	**17,708,888**	**17,708,888**	**-**	**15,400,123**	**15,400,123**
Liabilities at fair value through other comprehensive income						
Swap	-	449,918	449,918	-	3,047,152	3,047,152
	-	**449,918**	**449,918**	**-**	**3,047,152**	**3,047,152**
	-	**18,158,806**	**18,158,806**	**-**	**18,447,275**	**18,447,275**

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

Interest curve - Brazil							
Vertex	**1M**	**6M**	**1Y**	**2Y**	**3Y**	**5Y**	**10Y**
Rate (p.a.) - %	13.66	13.52	13.54	13.73	13.88	13.98	13.97

Source: B3, 09/30/2026.

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

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

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

Rating in Globall Scale "G”		
Nomenclature:		**Quality**
G	**AAA**	Prime
G	**AA+, AA, AA-**	High Investment Grade
G	**A+, A, A-**	High Average Investment Grade
G	**BBB+, BBB, BBB-**	Low Average Investment Grade
G	**BB,+ BB, BB-**	Speculative Non-Investment Grade
G	**B+, B, B-**	Highly Speculative Non-Investment Grade
G	**CCC+, CCC, CCC-**	Extremely 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
	09/30/2026	09/30/2026
Amounts deposited in current account	**148**	**520,245**
Br AAA	93	1,939,955
Br A+	-	479
Br AA	-	62,539
Br AA-	-	1,149
Total financial investments	**93**	**2,004,122**
Total cash and cash equivalents	**241**	**2,524,367**

	Parent company	Consolidated
	09/30/2026	09/30/2026
Marketable securities and financial investments		
Br AAA	3,711,123	14,781,766
G BB	-	80
Total marketable securities and financial investments	**3,711,123**	**14,781,846**

(ii) Trade receivables

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

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

b. Market risk

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

(i) Interest rate risk

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

(ii) Foreign exchange risk

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

The agreements of this nature were designated for hedge accounting.

(iii) Derivative instruments

As of September 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	
	09/30/2026	12/31/2025	09/30/2026	12/31/2025
Hedging instruments	209,290	279,827	(1,319,100)	(1,307,945)
Other derivative instruments - Total Return Swaps	-	-	(174,208)	-
Total	**209,290**	**279,827**	**(1,493,308)**	**(1,307,945)**
Current	47,577	91,612	(595,895)	(512,036)
Non-current	161,713	188,215	(897,413)	(795,909)
Total	**209,290**	**279,827**	**(1,493,308)**	**(1,307,945)**

	Consolidated			
	Assets		Liabilities	
	09/30/2026	12/31/2025	09/30/2026	12/31/2025
Hedging instruments	663,747	741,507	(3,339,254)	(2,622,938)
Other derivative instruments - Total Return Swaps	-	-	(174,208)	-
Total	**663,747**	**741,507**	**(3,513,462)**	**(2,622,938)**
Current	138,951	147,067	(1,318,390)	(1,020,516)
Non-current	524,796	594,440	(2,195,072)	(1,602,422)
Total	**663,747**	**741,507**	**(3,513,462)**	**(2,622,938)**

						Parent company and Consolidated			
						Balance at 09/30/2026		Gains (losses) recognized for the nine-month period ended 09/30/2026:	
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	Fair value hedge	Swap USD + Fixed rate x CDI	USD 463,500	USD	(218,571)	(1,111,564)	(477,188)	-
Swap agreement	Interest risk	Fair value hedge	Swap CDI Fixed rate x CDI	R$ 1,245,000	BRL	(2,420)	(31,982)	(23,366)	-
Swap agreement	Interest risk risk	Fair value hedge	Swap IPCA X CDI	R$ 255,000	BRL	57,019	33,736	2,932	-
					Total Parent Company	**(163,972)**	**(1,109,810)**	**(497,622)**	**-**
Swap agreement	Interest risk	Fair value hedge	Swap IPCA + Fixed rate X CDI	R$ 5,327,689	BRL	373,296	(55,773)	(167,971)	-
Swap agreement	Interest risk	Fair value hedge	Swap Fixed rate X CDI	R$ 3,634,001	BRL	(87,976)	(308,307)	(190,206)	-
Swap agreement	Interest risk	Fair value hedge	Swap CDI + Fixed rate X CDI	R$ 1,031,499	BRL	258,841	113,030	(24,284)	-
Swap agreement	Exchange rate risk	Fair value hedge	Swap USD x CDI	USD 2,177,000	USD	(594,662)	(1,131,489)	(711,222)	(13,058)
Swap agreement	Exchange rate risk	Cash flow hedge	Swap USD x CDI	USD 1,178,667	USD	(44,804)	(183,158)	(371,819)	(115,549)
					Total Consolidated	**(259,277)**	**(2,675,507)**	**(1,963,124)**	**(128,607)**

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.

c. Liquidity risk

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

	Parent company 09/30/2026				
	Carrying amount	Contractual flow	Up to 1 year	Up to 2 years	Over 2 years
Financial liabilities					
Trade payables	3,740	3,740	3,740	-	-
Loans, borrowings and debentures	4,057,187	6,026,557	587,863	1,917,252	3,521,442
Right-of-use leases	12,293	12,972	2,899	2,746	7,327
Derivative financial instruments	1,493,307	1,523,364	328,122	221,855	973,387
Related parties	133,353	133,353	132,825	528	-
Dividends payable	4,126	4,126	4,126	-	-
Payables for the acquisition of companies	110,815	115,297	14,063	24,109	77,125
Forward purchase of shares	78,403	78,871	78,871	-	-
Total	**5,893,224**	**7,898,280**	**1,152,509**	**2,166,490**	**4,579,281**

	Consolidated 09/30/2026				
	Carrying amount	Contractual flow	Up to 1 year	Up to 2 years	Over 2 years
Financial liabilities					
Trade payables	7,833,768	7,833,768	7,833,768	-	-
Supplier financing - confirming	89,873	89,873	89,873	-	-
Floor plan	1,277,116	1,277,116	1,277,116	-	-
Loans, borrowings and debentures	56,334,775	82,896,368	13,815,404	16,728,749	52,352,215
Leases payable to financial institutions	112,723	163,381	105,326	28,333	29,722
Right-of-use leases	1,933,254	3,236,996	1,134,512	768,578	1,333,906
Assignment of receivables	2,789,993	3,880,063	2,643,435	1,087,596	149,032
Derivative financial instruments	3,513,463	4,272,010	2,730,170	1,332,124	209,716
Related parties	528	528	-	528	-
Dividends payable	154,277	154,277	154,277	-	-
Payables for the acquisition of companies	1,056,184	1,632,803	751,075	288,527	593,201
Forward purchase of shares	1,351,785	1,352,253	1,352,253	-	-
Total	**76,447,739**	**106,789,436**	**31,887,209**	**20,234,435**	**54,667,792**

3.4 Capital management

The Company manages and optimizes its capital structure based on indicators, with the intention of ensuring the normal continuity of its business and maximizing returns to its shareholders.

The capital structure is comprised of net debt (borrowings, financing and debentures, as per note 15, and lease payables to financial institutions, as per note 16, after deducting cash and cash equivalents, disclosed in note 4, and marketable securities and financial investments, as per note 5), and of derivative financial instruments, both assets and liabilities, as per note 3.3 b(iii), and allocated to other comprehensive income in equity. Net debt is considered in the calculation of indicators for compliance with financial covenants, as detailed in note 15.4.

Below is the composition of net debt as of September 30, 2026:

	Consolidated 09/30/2026
Supplier financing - confirming	(89,873)
Floor plan	(56,334,775)
Loans, borrowings and debentures	(112,724)
Derivative financial instruments	(2,849,715)
Total debt	**(59,387,087)**

Cash and cash equivalents	2,524,367
Marketable securities and financial investments	14,781,846
Total cash	**17,306,213**
Mark-to-market, at other comprehensive income	(238,480)
Net debt	**(42,319,354)**

The Company may change its capital structure according to economic and financial conditions. In addition, the Company also seeks to improve its return on capital employed by implementing efficient working capital management and a selective investment program.

Annually, the Company and its subsidiaries review their capital structure, assessing the cost of capital and the risks associated with each class of capital, including the analysis of the leverage ratio, which is determined as the ratio of net debt to equity.

3.5 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:

- CDI at 13.54% p.a., based on the future yield curve (source: B3 S.A. - Brasil, Bolsa, Balcão);
- TLP at 8.3% p.a. (source: BNDES);
- IPCA of 3.34% p.a. (source: B3);
- IGP-M at 7.15% p.a. (source: B3);
- SELIC at 13.54% p.a. (source: B3);
- Euro rate of R$ 6.37 (source: B3); and
- US dollar rate of R$ 5.52 (source: B3).
- SOFR at 3.90% 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)	(71,840)	(89,799)	(107,759)
Balances subject to exposure to Selic variations	1,857,216	251,467	314,334	377,201
Balance subject to net exposure	**1,326,643**	**179,627**	**224,534**	**269,441**

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)	(6,538,641)	(8,173,301)	(9,807,961)
Balances subject to exposure to Selic variations	8,406,456	1,138,234	1,422,793	1,707,351
Balances subject to exposure to IPCA variations	(7,659,302)	(255,821)	(319,776)	(383,731)
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)**	**(5,910,381)**	**(7,324,438)**	**(8,738,495)**

4. Cash and cash equivalents

	Parent company		Consolidated	
	09/30/2026	12/31/2025	09/30/2026	12/31/2025
Cash	14	11	38,817	10,748
Banks	134	32	481,428	444,629
Total cash equivalents	**148**	**43**	**520,245**	**455,377**
Bank deposit certificates ("CDB")	88	153	1,040,541	1,666,836
Repurchase agreements backed by financial operations	-	-	914,834	868,998
Units of other funds	5	11	101	4,065
Others	-	-	48,646	34,677
Total financial investments	**93**	**164**	**2,004,122**	**2,574,576**
Total	**241**	**207**	**2,524,367**	**3,029,953**

In the nine-month period ended September 30, 2026, the average return on the investments was 16.34% p.a. (at December 31, 2025, the average return was 16.51% p.a.).

5. Marketable securities and financial investments

	Parent company		Consolidated	
Operations	09/30/2026	12/31/2025	09/30/2026	12/31/2025
Exclusive investment fund Simpar (i)	850,680	1,444,550	-	-
Financial Treasury Bills ("LFT")	39,805	-	2,697,602	4,600,837
Repurchase agreements on Treasury securities	-	-	5,377,254	3,074,981
Corporate securities (in USD)	-	-	-	84
CLN - Credit linked note (ii)	-	-	4,123,484	4,346,598
Financial bills (iii)	505,962	445,554	787,663	791,591
Investments in CDB (iii) (iv)	1,179,077	614,435	1,179,077	625,097
Units of funds	60,778	55,961	227,078	55,961
Sovereign securities	-	-	45,002	164,412
Commercial notes	14,106	190,082	93,929	196,563
Commercial notes - related parties (Note 22.1)	1,060,715	679,583	-	-
Others	-	-	250,757	209,521
Total	**3,711,123**	**3,430,165**	**14,781,846**	**14,065,645**
Current assets	3,711,123	3,430,165	10,513,999	11,074,652
Noncurrent assets	-	-	4,267,847	2,990,993
Total	**3,711,123**	**3,430,165**	**14,781,846**	**14,065,645**

(i) The exclusive investment funds were established for financial investments made exclusively by Simpar Group companies. The quotas of these funds have daily liquidity and their management is 100% outsourced under the responsibility of Banco do Brasil, Bradesco, Caixa Econômica Federal and Santander. The funds are consolidated in the consolidated quarterly information, and their portfolio comprises (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$ 1,052,522 (R$ 505,962 in Financial Bills and R$ 546,560 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$ 128,123 deposited as collateral under derivative instrument agreements related to the capital increase transaction detailed in Note 1.1.3.

In the nine-month period ended September 30, 2026, the average income from these investments was 14.50% p.a. (14.42% p.a. at December 31, 2025).

6. Trade receivables

	Parent company		Consolidated	
	09/30/2026	12/312/2025	09/30/2026	12/31/2025
Customers and credit card companies	-	-	6,111,541	5,411,490
Unbilled revenue from rendering services and leases – contract assets	-	-	1,218,944	1,041,713
Financial credit operations receivable	-	-	3,413,128	2,047,412
Related parties (Note 22.1)	92,791	78,794	1,108	340
Other receivables	-	660	791,313	569,188
(-) Expected credit losses of trade receivables	-	-	(1,252,488)	(1,041,460)
Total	**92,791**	**79,454**	**10,283,546**	**8,028,683**
Current	92,791	79,454	9,668,877	7,700,608
Noncurrent	-	-	614,669	328,075
Total	**92,791**	**79,454**	**10,283,546**	**8,028,683**

6.1 Aging list and expected credit losses of trade receivables

	Consolidated							
	09/30/2026				12/31/2025			
	Trade receivables	Expected credit losses	%	Trade receivables, net	Trade receivables	Expected credit losses	%	Trade receivables, net
Total falling due	**8,210,263**	**(44,878)**	**0,55%**	**8,165,385**	**5,918,240**	**(36,842)**	**0,62%**	**5,881,398**
Overdue from 1 to 30 days	838,153	(18,407)	2,20%	819,746	828,896	(15,633)	1,89%	813,263
Overdue from 31 to 90 days	597,249	(46,952)	7,86%	550,297	478,626	(35,528)	7,42%	443,098
Overdue from 91 to 180 days	343,393	(72,775)	21,19%	270,618	357,211	(59,796)	16,74%	297,415
Overdue from 181 to 365 days	367,719	(167,215)	45,47%	200,504	361,143	(141,328)	39,13%	219,815
Overdue for more than 365 days	1,179,257	(902,261)	76,51%	276,996	1,126,027	(752,333)	66,81%	373,694
Total overdue	**3,325,771**	**(1,207,610)**	**36,31%**	**2,118,161**	**3,151,903**	**(1,004,618)**	**31,87%**	**2,147,285**
Total	**11,536,034**	**(1,252,488)**	**10,86%**	**10,283,546**	**9,070,143**	**(1,041,460)**	**11,48%**	**8,028,683**

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

	Consolidated
At December 31, 2024	**(778,956)**
Additions	(553,232)
Reversals	287,493
Movement of discontinued operations	106
Write-off of discontinued operations	10,965
Reclassifications and write-off to losses (i)	17,381
At September 30, 2025	**(1,016,243)**
At December 31, 2025	**(1,041,460)**
Additions	(434,942)
Reversals	190,548
Foreign exchange variation	913
Reclassifications and write-off to losses (i)	32,453
At September 30, 2025	**(1,252,488)**

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

7. Inventories

	Consolidated	
	09/30/2026	12/31/2025
New vehicles	1,405,515	1,785,444
Used vehicles	530,246	
Parts for resale	410,014	412,679
Consumables	221,209	142,605
Industrial inventories	95,549	102,373
(-) Estimated losses on impairment of inventories	(117,335)	(152,683)
Total	**2,545,198**	**2,831,914**

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

	Consolidated
At December 31, 2024	**(69,217)**
Additions	(108,827)
Reversals	6,039
At September 30, 2025	**(172,005)**
At December 31, 2025	**(152,683)**
Additions	(30,164)
Reversals	65,512
At September 30, 2026	**(117,335)**

8. Fixed assets available for sale

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

			Consolidated
Nine-month period ended 09/30/2026	**Vehicles**	**Machinery and equipment**	**Total**
At December 31, 2025	**1,162,574**	**175,089**	**1,337,663**
Assets transferred from property and equipment	6,149,2335	193,409	6,342,644
Assets written-off as cost of assets sold	(5,161,619)	(118,369)	(5,279,988)
Assets returned from finance lease agreements	9,194	-	9,194
Assets transferred to inventories of used vehicles (i)	(497,073)	-	(497,073)
At September 30, 2026	**1,662,311**	**250,129**	**1,912,443**

			Consolidated
Nine-month period ended 09/30/2025	**Vehicles**	**Machinery and equipment**	**Total**
At December 31, 2024	**1,449,172**	**126,442**	**1,575,614**
Assets transferred from property and equipment	6,563,069	203,270	6,766,339
Assets written-off as cost of assets sold	(5,690,258)	(124,391)	(5,814,649)
Assets returned from finance lease agreements	22,112	-	22,112
Reversal of provision for impairment of assets	1,636	-	1,636
Assets transferred to inventories of used vehicles (i)	(526,998)	-	(526,998)
At September 30, 2025	**1,818,733**	**205,321**	**2,024,054**

(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.

9. Investments

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

9.1 Changes in investments

Movements in the nine-month periods ended September 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**	**09/30/2026**	**Interest %**	**Equity at 09/30/2026**
Automob Participações	1,387,513	-	-	(149,189)	-	-	-	(3,408)	-	1,234,916	68,24%	1,810,793
Movida Participações	1,832,524	140,361	-	264,324	-	-	58,259	44,789	-	2,340,257	54,24%	4,190,633
Vamos	1,466,999	75,995	-	195,189	-	-	84,407	(56,228)	-	1,766,362	51,16%	3,452,429
JSL	897,261	-	-	(80,074)	-	(58,314)	-	(2,626)	-	756,247	62,59%	1,208,247
BBC Holding	260,982	86,000	4,195	85	-	-	-	-	-	351,262	100,00%	351,262
CS Infra	122,984	-	(90,835)	(5,128)	-	-	-	18,331	-	45,352	63,27%	71,680
Simpar Europe	76,839	-	-	(5,567)	-	-	-	-	-	71,272	100,00%	71,272
Avante Seminovos (i)	71,040	-	(71,040)	-	-	-	-	-	-	-	-	-
CS Brasil Holding	68,468	-	18,153	(15,624)	-	-	-	(19,248)	-	51,749	100,00%	51,749
Original Locadora (i)	-	-	-	-	-	-	-	(882)	46,016	45,134	100,00%	45,134
Madre Corretora	6,385	-	-	7,867	(7,053)	-	-	-	-	7,199	100,00%	7,199
BBC Pagamentos	4,035	-	(4,195)	160	-	-	-	-	-	-	-	-
Welfare Ambiental	1,355	-	-	(1,676)	-	-	-	(265)	586	-	-	-
BSIM Participações	9,040	-	-	(4)	-	-	-	(19)	-	9,017	11,20%	80,509
ASIM Participações	-	24,824	-	(2,156)	-	-	-	(12,900)	-	9,768	25,00%	39,071
CSIM Participações	-	317	51,490	21,202	-	-	-	5,494	-	78,503	62,33%	125,947
Goodwill on business acquisition	29,427	-	-	-	-	-	-	-	-	29,427		
Total investments	**6,234,852**	**327,497**	**(92,232)**	**229,409**	**(7,053)**	**(58,314)**	**142,666**	**(26,962)**	**46,602**	**6,796,465**		
Provision for investment losses												
HSIM Participações	-	-	21,192	(31,175)	-	-	-	(15,998)	-	(25,981)	63,27%	(41,063)
Original Locadora (i)	(22,352)	-	71,040	(2,672)	-	-	-	-	(46,016)	-	-	-
Welfare Ambiental	-	-	-	-	-	-	-	-	(586)	(586)	80,00%	(733)
Simpar Finance	(69,903)	15,181	-	(14,535)	-	-	-	(5,489)	-	(74,746)	100,00%	(74,746)
Total provision for investment losses	**(92,255)**	**15,181**	**92,232**	**(48,382)**	**-**	**-**	**-**	**(21,487)**	**(46,602)**	**(101,313)**		
Total investments, net of provision for losses	**6,142,597**	**342,678**	**-**	**181,027**	**(7,053)**	**(58,314)**	**142,666**	**(48,449)**	**-**	**6,695,152**		

(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 and 1.1.2.
(v) During the nine-month period ended September 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.

(vi) Of the R$ 24,81 capital contribution made to ASIM Participações, R$ 1,332 was contributed in cash and R$ 23,487 through assets transferred to ASIM Participações. For Movida, of the R$ 140,361 capital contribution, R$ 114,372 was contributed in cash and R$ 25,989 using rights to dividends and interest on capital receivable. Accordingly, the total amount of capital contributions made in cash was R$ 293,202, which is presented in the statement of cash flows.

									Parent company
Investments	**12/31/2024**	**Capital contribution**	**Corporate restructuring**	**Equity results from subsidiaries**	**Distribution of dividends**	**Other movements**	**09/30/2025**	**Interest %**	**Equity at 09/30/2025**
Automob Participações	1,571,281	-	-	(161,190)	-	18,151	1,428,242	68.24%	2,105,231
Movida Participações	1,440,828	-	-	148,040	(141)	138,946	1,727,673	60.80%	2,788,632
Vamos	1,360,724	-	-	155,799	-	(15,433)	1,501,090	56.79%	2,630,596
JSL	1,195,064	-	-	51,716	-	(3,811)	1,242,969	67.81%	1,836,165
BBC Holding	267,451	5,908	-	4,278	-	(16,581)	261,056	100.00%	261,056
Ciclus Ambiental	160,332	-	(35,882)	27,028	-	-	151,478	80.00%	189,347
CS Infra	142,825	26,849	-	(38,682)	-	(1,211)	129,781	100.00%	129,781
Simpar Europe	82,067	-	-	(5,405)	-	-	76,662	100.00%	76,662
Avante Seminovos ltda.	71,121	-	-	(58)	-	-	71,063	100.00%	71,063
Simpar Empreendimentos	72,547	600	(72,365)	(782)	-	-	-	0.00%	-
Madre Corretora	4,306	-	-	1,612	-	(47)	5,871	100.00%	5,871
BBC Pagamentos	2,778	-	-	1,150	-	-	3,928	100.00%	3,928
Welfare Ambiental	1,586	48	-	(391)	-	-	1,243	100.00%	1,243
BSIM Participações	-	8,324	-	-	-	-	8,324	11.20%	74,317
Goodwill on business acquisition	29,427	-	-	-	-	-	29,427		
Total investments	**6,402,337**	**41,729**	**(108,247)**	**183,115**	**(141)**	**120,014**	**6,638,807**		
Provision for investment losses									
CS Brasil Holding	(517,840)	-	35,882	(123,484)	-	584,634	(20,808)	100.00%	(20,808)
Original Locadora	(18,243)	-	-	(3,871)	-	-	(22,114)	100.00%	(22,114)
Simpar Finance	(82,328)	7,650	-	(3,425)	-	15,144	(62,959)	100.00%	(62,959)
Total provision for investment losses	**(618,411)**	**7,650**	**35,882**	**(130,780)**	**-**	**599,778**	**(105,881)**		
Total investments, net of provision for losses	**5,783,926**	**49,379**	**(72,365)**	**52,335**	**(141)**	**719,792 (i)**	**6,532,926**		

(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.

					Consolidated
Investments	**12/31/2025**	**Other changes**	**Equity results from subsidiaries**	**09/30/2026**	**Interest %**
BRT Sorocaba Concessionárias	43,419	(90)	8,941	52,270	50.00
Total investments	**43,419**	**(90)**	**8,941**	**52,270**	

					Consolidated
Investments	**12/31/2024**	**Other changes**	**Equity results from subsidiaries**	**09/30/2025**	**Interest %**
BRT Sorocaba Concessionárias	41,522	(10,067)	6,581	38,036	50.00
Others	953	(953)	-	-	
Total investments	**42,475**	**(11,020)**	**6,581**	**38,036**	

Balances of assets and liabilities and results of subsidiaries

The balances of assets, liabilities, revenues and expenses of subsidiaries in the nine-month periods ended September 30, 2026 and 2025 are as follows:

	Parent company							
	09/30/2026							
Investments	Current assets	Noncurrent assets	Current liabilities	Noncurrent liabilities	Equity	Net revenues	Costs and expenses	Profit (loss) for the period
JSL S.A.	3,076,113	6,684,477	2,237,764	6,314,578	1,208,247	3,974,067	(4,082,446)	(108,379)
Automob Participações	1,784,886	2,770,119	1,194,899	1,549,285	1,810,793	1,157,157	(1,365,327)	(208,170)
Vamos Locação	5,775,446	16,749,911	3,730,213	15,342,715	3,452,429	4,427,737	(4,089,122)	338,615
Movida Participações	6,364,974	27,025,594	10,023,565	19,176,370	4,190,633	9,101,211	(8,688,950)	412,261
CS Infra	84,410	211,911	40,184	184,457	71,680	-	(8,105)	(8,105)
CS Brasil Holding	375,140	1,860,059	1,581,022	882,238	(228,061)	86,287	(101,911)	(15,624)
BBC Holding Financeira	29,480	321,961	179	-	351,262	-	168	168
Simpar Finance	45,985	-	1,239	119,491	(74,746)	-	(14,535)	(14,535)
Simpar Europe	2,565,015	115,560	7,008	2,602,295	71,272	-	(5,567)	(5,567)
Original Locad Veic	38,127	13,993	801	166	51,152	590	(3,261)	(2,671)
Madre Corretora	10,737	217	3,746	9	7,199	12,342	(4,475)	7,867
Welfare Ambiental	533	18,575	2,307	17,534	(733)	206	(2,294)	(2,087)
BSIM Part. Holding	4,077	76,587	156	-	80,509	-	(119)	(119)
CSIM Part. Holding	-	125,947	-	-	125,947	-	34,015	34,015
ASIM Part. Holding	3,163	76,687	7,881	32,899	39,071	-	(8,624)	(8,624)
HSIM Part. Holding	-	-	-	41,063	(41,063)	-	(74,558)	(74,558)

								Parent company
								09/30/2025
Investments	**Current assets**	**Noncurrent assets**	**Current liabilities**	**Noncurrent liabilities**	**Equity**	**Net revenues**	**Costs and expenses**	**Profit (loss) for the period**
BBC Holding Financeira	4,393	256,833	170	-	261,056	-	4,278	4,278
BBC Pagamentos	9,752	7,973	3,164	10,632	3,928	5,319	(4,169)	1,150
CS Brasil Holding	265,262	1,856,799	492,383	1,988,033	(358,354)	1,519	(124,919)	(123,400)
CS Infra	11,157	162,786	27,057	17,105	129,781	-	(38,682)	(38,682)
Ciclus Ambiental	-	189,435	88	-	189,347	-	29,015	29,015
JSL S.A.	3,149,597	6,701,592	1,551,280	6,540,759	1,836,165	4,155,568	(4,084,173)	71,395
Madre Corretora	8,104	172	2,398	6	5,871	5,281	(3,656)	1,625
Movida Participações	5,258,636	24,300,593	11,178,808	15,591,665	2,788,753	8,742,576	(8,526,557)	216,018
Vamos Locação	6,467,227	16,260,415	3,204,426	16,892,620	2,630,596	3,998,476	(3,747,434)	251,042
Original Locad Veic	42,129	14,094	71,657	662	(16,095)	5,519	(9,390)	(3,871)
Avante Seminovos	70,941	870	748	-	71,063	241	(298)	(57)
Simpar Europe	2,497,138	223,362	7,382	2,636,457	76,662	-	(5,406)	(5,406)
Simpar Finance	165,657	-	1,323	227,293	(62,959)	-	(3,425)	(3,425)
Automob Participações	1,518,763	2,654,502	743,125	1,324,909	2,105,231	212,291	(436,005)	(223,714)
Welfare Ambiental	1,336	4,080	1,918	2,256	1,243	-	(392)	(392)

10. Property and equipment

Movements in the nine-month periods ended September 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	-	-	1,584	-	3,756	1,594	13,536	-	159	20,629
Transfers	-	3,924	-	13,296	-	(3,924)	-	-	(13,296)	-
Assets written off and others	-	-	-	-	(756)	-	-	(119,014)	(999)	(120,769)
At September 30, 2026	**1,132**	**31,732**	**6,962**	**75,357**	**49,193**	**1,050**	**16,390**	**-**	**2,514**	**184,330**
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	(170)	(881)	(926)	-	(3,518)	-	(2,454)	(479)	(130)	(8,558)
Assets written off and others	-	-	-	-	(3,000)	-	-	23,768	-	20,768
At September 30, 2026	**(571)**	**(10,918)**	**(3,516)**	**-**	**(46,333)**	**-**	**(4,417)**	**-**	**(654)**	**(66,409)**
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 September 30, 2026	**561**	**20,814**	**3,446**	**75,357**	**2,860**	**1,050**	**11,973**	**-**	**1,860**	**117,921**
Average depreciation rate for the period:	**20%**	**4%**	**20%**	**-**	**10%**	**-**	**8%**	**4%**	**4%**	**-**

										Parent company
Cost:	**Vehicles**	**Leasehold improvements**	**Computers and peripherals**	**Land**	**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 due to acquisitions of companies	-	-	-	71,823	-	-	-	-	-	71,823
Additions	-	-	691	-	-	1,591	2,832	-	209	5,323
Transfers	-	951	704	-	-	(951)	-	-	(704)	-
Assets written off and others	(333)	(229)	-	(9,762)	(62)	-	-	-	(1)	(10,387)
At September 30, 2025	**1,132**	**27,246**	**5,206**	**62,061**	**46,193**	**3,536**	**2,832**	**157,999**	**15,625**	**321,830**
Accumulated depreciation:										
At December 31, 2024	**(336)**	**(9,187)**	**(1,598)**	**-**	**(35,187)**	**-**	**-**	**(43,519)**	**(370)**	**(90,197)**
Depreciation expense for the period	(176)	(805)	(726)	-	(3,518)	-	(1,165)	(1,884)	(1,057)	(9,331)
Assets written off and others	168	228	-	-	62	-	-	-	2	460
At September 30, 2025	**(344)**	**(9,764)**	**(2,324)**	**-**	**(38,643)**	**-**	**(1,165)**	**(45,403)**	**(1,425)**	**(99,068)**
Net balances:										
At December 31, 2024	**1,129**	**17,337**	**2,213**	**-**	**11,068**	**2,896**	**-**	**114,480**	**15,751**	**164,874**
At September 30, 2025	**788**	**17,482**	**2,882**	**62,061**	**7,550**	**3,536**	**1,667**	**112,596**	**14,200**	**222,762**
Average depreciation rate for the period:	**20%**	**4%**	**20%**	**-**	**10%**	**-**	**8%**	**4%**	**4%**	**-**

	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	10,693,899	158,189	25,593	28,802	21,803	1,534	-	155,572	776,306	42,000	37,567	11,941,265
Remeasurement	-	-	-	-	-	-	-	-	131,191	-	-	131,191
Transfers	10,580	(5,278)	223,531	60	(336)	738	13,307	(226,317)	-	-	(16,285)	-
Transfers to fleet assets available for sale	(7,943,364)	(338,180)	-	-	-	-	-	-	-	-	-	(8,281,544)
Foreign exchange variation in property and equipment of subsidiaries abroad	(41,993)	(482)	(10)	(17)	(433)	(7,905)	(1,521)	(52)	(5,804)	-	19	(58,198)
Assets written off and others	(604,965)	(84,128)	(38,557)	(10,743)	(9,530)	(5,009)	(31,107)	(13,658)	(309,990)	(80,350)	(92,650)	(1,280,687)
Movements of discontinued operations	-	231	-	26	6	-	-	-	-	-	-	263
Write-off of discontinued operations	(768)	(9,481)	-	(990)	(3,171)	-	-	-	(118,354)	-	-	(132,764)
At September 30, 2026	**46,675,349**	**5,514,222**	**1,532,120**	**243,941**	**280,756**	**243,411**	**470,974**	**212,145**	**4,236,382**	**80,664**	**67,196**	**59,557,160**
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	(2,561,633)	(458,397)	(105,195)	(24,612)	(15,293)	(6,182)	-	-	(548,878)	(4,540)	(11,404)	(3,736,134)
Transfers	(496)	872	(1,041)	(2,043)	(422)	(364)	-	-	-	-	3,494	-
Transfers to fleet assets available for sale	1,794,204	144,696	-	-	-	-	-	-	-	-	-	1,938,900
Foreign exchange variation in property and equipment of subsidiaries abroad	8,027	31	5	(2)	215	379	-	-	4,076	-	(13)	12,718
Assets written off and others	160,921	105,659	40,727	11,265	3,054	(2,751)	-	-	133,973	23,768	25,991	502,607
Movements of discontinued operations	(32)	(406)	-	(120)	(213)	-	-	-	(12,106)	-	-	(12,877)
Write-off of discontinued operations	97	1,792	-	430	753	-	-	-	56,548	-	-	59,620
At September 30, 2026	**(5,212,791)**	**(2,096,706)**	**(540,195)**	**(155,049)**	**(149,493)**	**(68,717)**	**-**	**-**	**(2,248,380)**	**(4,061)**	**(53,058)**	**(10,528,450)**
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 September 30, 2026	**41,462,558**	**3,417,516**	**991,925**	**88,892**	**131,263**	**174,694**	**470,974**	**212,145**	**1,988,002**	**76,603**	**14,138**	**49,028,710**
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.

Consolidated

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**	**207,852**	**53,979,537**
Additions	8,556,426	421,205	64,617	23,497	19,935	4,202	94,044	3,925	303,160	862,892	-	32,133	10,386,036
Transfers	44,491	2,239	199,437	12,468	4,546	-	-	26,670	(213,924)	-	-	(75,927)	-
Transfers to fleet assets available for sale (i)	(8,010,568)	(388,051)	-	-	-	-	-	-	-	-	-	-	(8,398,619)
Foreign exchange variation in property and equipment of subsidiaries abroad	(26,857)	(603)	(162)	(70)	(180)	(2,573)	(501)	-	(7)	(2,014)	-	(14)	(32,981)
Assets written off and others	(327,451)	(16,127)	(49,404)	(5,662)	(5,690)	(197)	(9,762)	-	(16,875)	(81,150)	-	(110,257)	(622,575)
At September 30, 2025	**41,829,199**	**5,814,982**	**1,390,461**	**227,042**	**268,686**	**346,847**	**425,997**	**624,081**	**389,186**	**3,783,131**	**157,999**	**53,787**	**55,311,398**
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)**	**(45,463)**	**(98,661)**	**(7,717,038)**
Depreciation expense for the period	(2,193,234)	(450,312)	(89,609)	(21,090)	(15,170)	(7,582)	-	(12,440)	-	(493,670)	(2,826)	4,263	(3,281,670)
Transfers	16,522	(18,141)	(1,423)	(9,657)	(6,045)	4,645	-	-	-	-	-	14,099	-
Transfers to fleet assets available for sale (i)	1,447,499	184,781	-	-	-	-	-	-	-	-	-	-	1,632,280
Assets written off and others	119,585	12,245	44,624	4,326	3,356	9	-	-	-	68,981	-	27,351	280,477
Foreign exchange variation in property and equipment of subsidiaries abroad	5,605	41	64	27	59	101	-	-	-	1,115	-	20,803	27,815
At September 30, 2025	**(4,317,382)**	**(1,797,350)**	**(503,557)**	**(138,148)**	**(134,073)**	**(62,892)**	**-**	**(232,875)**	**-**	**(1,791,425)**	**(48,289)**	**(32,145)**	**(9,058,136)**
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**	**112,536**	**109,191**	**46,262,499**
At September 30, 2025	**37,511,817**	**4,017,632**	**886,904**	**88,894**	**134,613**	**283,955**	**425,997**	**391,206**	**389,186**	**1,991,706**	**109,710**	**21,642**	**46,253,262**
Average depreciation rate for the period:													
Light vehicles	**10%**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	
Heavy vehicles, machinery and equipment	**4%**	**9%**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	
Others	**-**	**-**	**10%**	**20%**	**10%**	**4%**	**-**	**5%**	**-**	**7%**	**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.

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	
	09/30/2026	12/31/2025
Cost - capitalized leases	1,249,914	1,219,004
Accumulated depreciation	(802,353)	(881,004)
Net balance	**447,561**	**338,000**

11. Intangible assets

Movements in the nine-month periods ended September 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	331	6,886	7,217
Transfers	2,912	(2,912)	-
At September 30, 2026	**15,983**	**9,174**	**25,157**
Accumulated amortization			
At December 31, 2025	**(6,261)**	**-**	**(6,261)**
Amortization expense for the period	(2,102)	-	(2,102)
At September 30, 2026	**(8,363)**	**-**	**(8,363)**
Net balances:			
At December 31, 2025	**6,479**	**5,200**	**11,679**
At September 30, 2026	**7,620**	**9,174**	**16,794**
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	287	3,045	3,332
Write-offs, transfers and others	(1)	(3)	(4)
At September 30, 2025	**12,460**	**4,410**	**16,870**
Accumulated amortization			
At December 31, 2024	**(3,710)**	**-**	**(3,710)**
Amortization expense for the period	(1,947)	-	(1,947)
At September 30, 2025	**(5,657)**	**-**	**(5,657)**
Net balances:			
At December 31, 2024	**8,464**	**1,368**	**9,832**
At September 30, 2025	**6,803**	**4,410**	**11,213**
Average amortization rate for the period	**20%**	**-**	**-**

	Consolidated							
Cost:	Goodwill	Concession agreements (i)	Distribution agreements (ii)	Software	Non-compete agreement and customer list	Commercial rights	Others	Total
At December 31, 2025	**1,103,231**	**1,897,527**	**880,022**	**651,843**	**378,027**	**109,576**	**237,428**	**5,257,654**
Additions	-	207,513	-	60,814	-	203	29,627	298,157
Write-offs, transfers and others	-	-	-	(7,131)	-	(954)	(10,837)	(18,922)
Movements of discontinued operations	-	77,522	-	13	-	-	103	77,638
Write-off of discontinued operations	-	(1,633,029)	-	(350)	-	-	(554)	(1,633,933)
At September 30, 2026	**1,103,231**	**549,533**	**880,022**	**705,189**	**378,027**	**108,825**	**255,767**	**3,980,594**
Accumulated amortization								
At December 31, 2025	**-**	**(62,461)**	**(107,696)**	**(310,477)**	**(173,087)**	**(29,431)**	**(9,520)**	**(692,672)**
Amortization expense for the period	-	(6,432)	(12,544)	(50,225)	(34,337)	(209)	(4)	(103,751)
Write-offs, transfers and others	-	-	-	2,256	-	-	796	3,052
Movements of discontinued operations	-	(30,229)	-	(50)	-	-	-	(30,279)
Write-off of discontinued operations	-	79,837	-	195	-	-	-	80,032
At September 30, 2026	**-**	**(19,285)**	**(120,240)**	**(358,301)**	**(207,424)**	**(29,640)**	**(8,728)**	**(743,618)**
Net balances:								
At December 31, 2025	**1,103,231**	**1,835,066**	**772,326**	**341,366**	**204,940**	**80,145**	**227,908**	**4,564,982**
At September 30, 2026	**1,103,231**	**530,248**	**759,782**	**346,888**	**170,603**	**79,185**	**247,039**	**3,236,976**
Average amortization rate for the period:	**-**	**5%**	**5%**	**20%**	**20%**	**5%**	**5%**	

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

	Consolidated							
Cost:	Goodwill	Concession agreements (i)	Distribution agreements (ii)	Non-compete agreement and customer list	Commercial rights	Software	Others	Total
At December 31, 2024	**1,181,012**	**1,491,346**	**933,994**	**432,331**	**111,687**	**496,397**	**248,479**	**4,895,246**
Additions	-	324,707	-	-	-	61,753	10,916	397,376
Write-offs, transfers and others	(15,238)	(38,147)	876	-	(562)	3,144	(808)	(50,735)
At September 30, 2025	**1,165,774**	**1,777,906**	**934,870**	**432,331**	**111,125**	**561,294**	**258,587**	**5,241,887**
Accumulated amortization								
At December 31, 2024	**-**	**(59,216)**	**(102,709)**	**(159,971)**	**(29,605)**	**(252,974)**	**(10,182)**	**(614,657)**
Write-offs, transfers and others	-	102	-	(3,598)	562	(565)	(3,691)	(7,190)
Amortization expense for the period	-	(23,686)	(25,141)	(33,971)	(586)	(44,933)	(1,002)	(129,319)
At September 30, 2025	**-**	**(82,800)**	**(127,850)**	**(197,540)**	**(29,629)**	**(298,472)**	**(14,875)**	**(751,166)**
Net balances:								
At December 31, 2024	**1,181,012**	**1,432,130**	**831,285**	**272,360**	**82,082**	**243,423**	**254,321**	**4,280,589**
At June 30, 2025	**1,165,774**	**1,695,106**	**807,020**	**234,791**	**81,496**	**262,822**	**251,678**	**4,490,721**
Average amortization rate for the period	**-**	**5%**	**5%**	**20%**	**5%**	**20%**	**5%**	

12. Trade payables

	Parent company		Consolidated	
	09/30/2026	12/31/2025	09/30/2026	12/31/2025
Vehicles, machinery and equipment	-	-	6,831,414	6,146,592
Raw material and inputs	-	-	47,854	68,661
Inventory	-	-	26,828	50,158
Contracted services	2,020	7,791	429,891	437,900
Parts and maintenance	-	-	406,212	293,217
Related parties (Note 22.1)	1,720	844	799	59
Others	-	-	90,770	380,734
Total	**3,740**	**8,635**	**7,833,768**	**7,377,321**

During the nine-month period ended September 30, 2026, certain vehicle manufacturer suppliers factored their invoices directly with banks, in the amount of R$ 1,666,232 (R$ 887,100 as of December 31, 2025), maintaining the

original terms of the invoices payable, including the original due date, which ranges from 90 to 180 days (reverse factoring).

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 average cost for the period was 14.66% The balance payable presented in the statement of financial position at September 30, 2026 is R$ 1,277,116 (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 payment term up to 180 days, over 30 days on the original. The agreements entered into are not guaranteed by the assets (vehicles) linked to the securitized operations.

There were no foreign exchange differences that could affect the liabilities under the supplier finance arrangement in the periods presented, and the carrying amounts are considered reasonable approximations of their fair values, due to their short-term nature.

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

	Consolidated 09/30/2026	Consolidated 09/30/2025
Supplier financing - confirming at the beginning of the period	**17,897**	**32,860**
New borrowings	89,873	74,610
Amortization	(17,654)	(56,867)
Interest paid	(601)	(175)
Interest incurred	820	174
Foreign exchange variation	(462)	(918)
Supplier financing - confirming at the end of the period	**89,873**	**49,684**
Annual average rate	**4.70%**	**10.38%**
Maturity	**Dec/26**	**Dec/25**

15. Loans and borrowings

	Parent company		Consolidated	
	09/30/2026	12/31/2025	09/30/2026	12/31/2025
Loans and borrowings	1,683,754	1,916,651	30,305,606	31,228,700
Debentures	2,373,434	3,200,050	26,029,169	25,439,973
Total	**4,057,188**	**5,116,701**	**56,334,775**	**56,668,673**
Current	101,942	275,511	7,993,429	9,148,886
Noncurrent	3,955,246	4,841,190	48,341,346	47,519,787
Total	**4,057,188**	**5,116,701**	**56,334,775**	**56,668,673**

15.1 Loans and borrowings

At September 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		Consolidated	
					09/30/2026	12/31/2025	09/30/2026	12/31/2025
Agribusiness Receivables Certificates (CRA)	16.80%	CDI + spread	May-37	BRL	-	-	5,206,394	5,287,623
FINAME Direct	11.86%	IPCA + spread/SELIC + spread	Aug-31	BRL	-	-	3,173,896	3,583,560
Real Estate Receivables Certificates (CRI)	14.30%	IPCA + spread/SELIC + spread	Oct-33	BRL	-	-	2,264,026	2,382,532
Commercial notes	17.96%	CDI + spread	Sep-32	BRL	-	-	1,212,884	2,082,869
Bank Deposit Certificates (CDB)	14.24%	Fixed rate	Oct/28	BRL	-	-	3,065,353	2,009,284
Export Credit Note (NCE)	17.35%	CDI + spread	Sept-30	BRL	-	-	869,660	581,335
Bank Credit Notes (CCB)	14.21%	CDI + spread	Mar-30	BRL	411,258	414,146	515,123	908,191
FNE	7.12%	IPCA + spread	Mar-42	BRL	-	-	199,757	705,236
FNO	7.67%	IPCA + spread	Oct-31	BRL	-	-	153,042	175,624
Direct Consumer Credit (CDC)	16.35%	CDI + spread	Feb-28	BRL	-	-	12,409	25,997
Interbank Deposit Certificate (CDI)	16.02%	Floating rate	Apr/26	BRL	-	-	35,170	96,969
FINEP	13.87%	TJLP + spread	Jul-30	BRL	-	-	66,395	18,057
Lease bills - LAM	13,25	Fixed rate	n/a	BRL	-	-	109,486	50
Agribusiness Credit Rights Certificate (CDCA)	13.14%	Fixed rate/CDI + spread	Sept-31	BRL	-	-	895,005	906,337
FCO	6.21%	IPCA + spread	Sept-39	BRL	-	-	65,854	51,320
In local currency	**-**	**-**	**-**	**-**	**411,258**	**414,146**	**17,844,454**	**18,814,984**
CCB FX (US dollar)	5.54%	Fixed rate	Jan-31	Dollar and Euro	1,272,496	1,502,505	-	-
Senior Notes - BOND	9.50%	Fixed rate	Feb-31	US Dollar	-	-	6,602,220	6,303,405
International credit	9.91%	SOFR + spread	Oct-28	US Dollar	-	-	4,132,482	5,264,336
IDB	9.29%	SOFR + spread	Dec-31	Dollar and Euro	-	-	501,708	669,172
International Finance Corporation (IFC)	9.02%	SOFR + spread	Feb-34	US Dollar	-	-	1,190,840	-
Others	8.94%	Fixed rate	Aug-28	US Dollar	-	-	33,902	176,803
In foreign currency					**1,272,496**	**1,502,505**	**12,461,152**	**12,413,716**
Total					**1,683,754**	**1,916,651**	**30,305,606**	**31,228,700**

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	09/30/2026	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	1,329,157	1,521,537
5th issuance	750,000	CDI + 3.00%	-	-	-	-	750,000	08/15/2022	08/15/2029	Semiannual	Floating	SIMH15	382,971	796,229
6th issuance	850,000	CDI + 3.20%	-	-	-	-	850,000	12/20/2022	12/20/2032	Semiannual	Unsecured	SIMH16	661,306	845,171
Total Parent company													**2,373,434**	**3,200,050**
JSL														
10th issuance	352,000	CDI + 2.70%	-	-	-	-	352,000	03/20/2017	09/20/2028	Semiannual	Unsecured	JSML10	50,997	53,120
11th issuance	400,000	CDI + 2.70%	-	-	-	-	400,000	06/20/2017	09/20/2028	Semiannual	Floating	JSMLA1	133,551	139,117
12th issuance	600,000	CDI + 2.70%	-	-	-	-	600,000	12/20/2018	09/20/2028	Semiannual	Floating	JSMLA2	188,490	196,325
15th issuance	700,000	CDI + 2.70%	-	-	-	-	700,000	10/20/2021	10/20/2028	Semiannual	Unsecured	JSLGA5	597,658	700,521
17th issue	300,000	CDI + 2.35%	-	-	-	-	300,000	12/20/2023	12/20/2028	Semiannual	Unsecured	JSLGA7	312,023	299,435
18th issuance	200,000	CDI + 2.35%	-	-	-	-	200,000	03/20/2024	03/20/2029	Semiannual	Unsecured	JSLGA8	199,599	207,906
19th issue	300,000	CDI + 2.30%	-	-	-	-	300,000	06/20/2025	06/20/2030	Semiannual	Unsecured	JSLGA9	308,350	294,936
CS Brasil														
2nd issuance	150,000	CDI + 2.95%	-	-	-	-	150,000	12/15/2020	12/15/2029	Semiannual	Floating	CSBR12	150,957	150,734
3rd issuance	70,000	CDI + 2.95%	-	-	-	-	70,000	03/20/2026	03/20/2029	Monthly	Floating	CSBR13	69,478	-
Vamos														
2nd issuance	-	-	417,500	CDI + 2.00%	-	-	417,500	08/20/2019	08/20/2026	Semiannual	Unsecured	VAMO22	-	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	1,082,018	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	2,049,794	2,006,720
7th issuance	250,000	CDI + 2.17%	-	-	-	-	250,000	06/15/2023	06/15/2028	Semiannual	Unsecured	VAMO17	8,097	250,674
9th issuance	550,000	CDI + 2.35%	-	-	-	-	550,000	12/20/2023	12/20/2028	Semiannual	Unsecured	VAMO19	259,786	249,218
10th issuance	500,000	CDI + 2.35%	-	-	-	-	500,000	02/21/2024	02/21/2029	Semiannual	Unsecured	VAMOA0	507,064	528,703
11th issuance	1,050,000	CDI + 2.35%	-	-	-	-	1,050,000	06/25/2024	06/25/2029	Semiannual	Unsecured	VAMOA1	726,498	1,043,179
13th issuance	600,000	CDI + 2.25%	-	-	-	-	600,000	09/20/2025	09/20/2030	Semiannual	Unsecured	VAMOA3	596,716	617,381
15th issuance	500,000	CDI + 2.17%	-	-	-	-	500,000	03/20/2026	09/20/2031	Semiannual	Unsecured	VAMOA5	489,005	-
Automob														
1st issuance (Automob S.A.)	550,000	CDI + 2.90%	-	-	-	-	550,000	05/09/2022	05/15/2028	Semiannual	Unsecured	OGHD11	582,640	558,744
1st issuance of Ponto Veículos	125,000	CDI + 2.55%	-	-	-	-	125,000	12/15/2023	12/15/2029	Monthly	Unsecured	OGHD13	124,715	125,189
1st issuance of Original Veículos	350,000	CDI + 2.50%	-	-	-	-	350,000	06/20/2024	06/20/2027	Semiannual	Unsecured	OGHD14	-	349,067
2nd issuance of Original Veículos	150,000	CDI + 2.55%	-	-	-	-	150,000	01/20/2026	01/20/2031	Monthly	Unsecured	ORVC12	147,645	-
3 rd issuance of Original Veículos	200,000	CDI + 2.50%	-	-	-	-	200,000	09/30/2026	09/20/2032	Semiannual	Unsecured	ORVC13	198,883	-
Movida Participações														
4th issuance	-	-	-	-	283,550	CDI+2.05%	283,550	06/27/2019	07/27/2027	Semiannual	Unsecured	MOVI34	92,033	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	522,416	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	1,119,782	1,067,871
12th issuance	1,000,000	CDI + 2.10%	-	-	-	-	1,000,000	10/30/2023	10/15/2026	Semiannual	Unsecured	MOVIA2	164,006	155,564
13th issuance	800,000	CDI + 2.50%	-	-	-	-	800,000	03/05/2024	03/05/2027	Semiannual	Unsecured	MOVIA3	581,397	604,911

	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	09/30/2026	12/31/2025
14th issue	2,573,720	USD + 8.20%	-	-	-	-	2,573,720	05/14/2024	04/09/2029	Semiannual	Unsecured	MOVIA4	2,446,929	2,674,846
15th issuance	340,000	CDI + 2.30%	-	-	-	-	340,000	07/30/2024	07/30/2028	Semiannual	Unsecured	MOVIA5	101,279	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	513,872	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	724,481	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	437,430	840,922
19th issuance (formerly 11th RAC issuance)	600,000	CDI + 2.90%	-	-	-	-	600,000	12/22/2022	12/22/2027	Semiannual	Floating	MVLVA1	284,680	272,624
20th issuance (formerly 12th RAC issuance)	750,000	CDI + 2.30%	-	-	-	-	750,000	06/25/2024	06/25/2028	Semiannual	Unsecured	MVLVA2	721,341	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	265,795	1,477,800
22nd issuance	750,000	CDI + 2.30%	-	-	-	-	750,000	06/15/2025	06/15/2030	Semiannual	Unsecured	MOVIB2	768,004	734,150
23th issuance	1,000,000	CDI + 2.30%	-	-	-	-	1,000,000	10/01/2025	03/15/2031	Semiannual	Unsecured	MOVIC2	986,078	1,018,741
24th issue	750,000	CDI + 2.35%	-	-	-	-	750,000	10/13/2025	04/10/2031	Semiannual	Unsecured	MOVIB4	784,573	752,437
25th issuance	450,000	CDI + 2.40%	-	-	-	-	450,000	01/20/2026	07/20/2031	Semiannual	Unsecured	MOVIB5	399,327	-
26th issuance	750,000	CDI + 2.40%	-	-	-	-	750,000	02/20/2026	08/20/2031	Monthly	Unsecured	MOVIC6	729,621	-
27th issuance	1,433,823	USD + 6.82%	-	-	-	-	1,433,823	03/05/2026	02/06/2031	Semiannual	Unsecured	MOVIB7	880,861	-
28th issue	228,000	CDI + 2.10%	912,000	CDI + 2.50%	-	-	1,140,000	08/10/2026	07/15/2033	Semiannual	Unsecured	MOVIB8	1,115,455	-
29th issue	1,275,000	CDI + 2.50%	-	-	-	-	1,275,000	09/20/2026	03/20/2032	Semiannual	Unsecured	MOVID9	1,232,411	-
Total Consolidated													**26,029,169**	**25,439,973**

15.3 Movements in loans, borrowings and debentures

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

	Parent company		Consolidated	
	09/30/2026	09/30/2025	09/30/2026	09/30/2025
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	11,564,419	10,347,019
Amortization	(764,916)	(343,424)	(10,711,211)	(9,546,706)
Interest paid	(644,647)	(632,777)	(4,952,101)	(4,581,375)
Interest incurred	514,965	559,568	5,398,762	5,097,901
Structuring and funding expenses	6,681	6,586	149,862	141,540
Interest capitalized	-	-	13,216	78,795
Allocation of fair value hedge variation	(40,889)	40,363	(245,387)	(22,143)
Foreign exchange variation	(130,707)	(402,965)	(651,064)	(1,601,598)
Movement of discontinued operations	-	-	177,590	(27,269)
Write-off of discontinued operations	-	-	(1,077,984)	-
Loans and borrowings at the end of the period	**4,057,188**	**6,104,016**	**56,334,775**	**54,938,031**
Current	101,942	163,360	7,993,429	7,848,959
Noncurrent	3,955,246	5,940,656	48,341,346	47,089,072
Total	**4,057,188**	**6,104,016**	**56,334,775**	**54,938,031**

15.4 Financial covenants and definitions of financial ratios

Certain agreements contain covenants to maintain debt and interest coverage indicators measured by EBITDA or EBITDA Added 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 September 30, 2026, including financial ratios, as stated below:

Restriction	Limits	09/30/2026	09/30/2025
Net Debt / EBITDA Added (Local) – last 12 months	Smallest equals 3.5x	2.0	2.2
Net Debt / EBITDA (Bonds) – last 12 months	Equal to or lower than 4.0x	2.7	3.5
EBITDA Added / Net Finance Costs – last 12 months	Higher or equal than 2.0x	3.0	3.0

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. The SIMPAR Group achieved the index of tons of CO2 by net revenue of 25.96, therefore, complying with the terms and no change for the interest rate.. 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	
	09/30/2026	09/30/2025	09/30/2026	09/30/2025
Lease liabilities at the beginning of the period	**-**	**51,155**	**91,071**	**223,879**
New contracts	-	-	51,613	26,432
Amortization	-	(23,003)	(24,727)	(124,165)
Interest paid	-	(823)	(6,786)	(5,896)
Interest incurred	-	4,731	7,934	16,462
Foreign exchange variation	-	-	(6,381)	(2,023)
Lease liabilities at the end of the period	**-**	**32,060**	**112,724**	**134,689**
Current	-	32,060	74,249	121,237
Noncurrent	-	-	38,475	13,452
Total	**-**	**32,060**	**112,724**	**134,689**
Annual average rate	**-**	**17.88%**	**18.83%**	**9.29%**
Average rate structure p.a.	**n/a**	**CDI + spread**	**CDI + 3.65% Euribor + spread**	**Euribor / CDI + spread**
Maturity	**n/a**	**Aug/26**	**Apr/35**	**Apr/35**

17. Assignment of receivables

	Consolidated	
	09/30/2026	09/30/2025
Balance at the beginning of the period	**3,304,231**	**1,916,546**
Assignments made	1,881,164	4,394,125
Settlement of agreements	(2,719,150)	(3,088,648)
Movements of discontinued operations	-	(30,563)
Interest incurred	323,748	217,645
Balance at the end of the period	**2,789,993**	**3,409,105**
Current	**1,828,561**	**2,058,073**
Noncurrent	**961,432**	**1,351,032**
Total	**2,789,993**	**3,409,105**

The average term of these agreements is 48 months.

18. Right-of-use leases

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

	Consolidated					
	09/30/2026			09/30/2025		
	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	210,657	324,296	534,953	498,981	143,630	642,611
Remeasurement	122,283	22,556	144,839	53,200	17,580	70,780
Write-offs	(60,455)	(12,037)	(72,492)	(63,453)	(19,710)	(83,163)
Amortization	(384,659)	(96,477)	(481,136)	(322,069)	(107,154)	(429,223)
Interest paid	(70,765)	(39,507)	(110,272)	(89,522)	(29,699)	(119,221)
Interest incurred	134,430	26,518	160,948	152,006	11,000	163,006
Movements of discontinued operations	6,338	(11,530)	(5,192)	2,236	(6,893)	(4,657)
Write-off of discontinued operations	(489,463)	(62,613)	(552,076)	-	-	-
Lease liabilities at the end of the period	**1,586,038**	**347,217**	**1,933,255**	**2,196,610**	**166,471**	**2,363,081**
Current	112,504	80,036	192,540	104,895	23,416	128,311
Noncurrent	1,473,534	267,181	1,740,715	2,091,715	143,055	2,234,770
Total	**1,586,038**	**347,217**	**1,933,255**	**2,196,610**	**166,471**	**2,363,081**

In the nine-month period ended September 30, 2026, R$ 6,800 (R$ 31,400 as of September 30, 2025) was recognized directly in profit or loss in respect of short-term and low-value leases, such as vehicles, printers and other equipment.

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. These securities were settled on October 1, 2026, and new purchase contracts were entered into on October 2, 2026, with no change in SIMPAR's exposure, as detailed in note 30.1.

In September 2026, the Company made new purchases of shares of subsidiaries through synthetic forward contracts, as detailed in note 1.1.2, in the amount of R$ 78,403, with settlement in October 2026.

The maturity of these transactions is in December 2026 and the balance payable at September 30, 2026 is R$ 1,351,785 (R$ 1,246,538 at December 31, 2025). During the nine-month period ended September 30, 2026, R$ 133,959 was recorded as interest on the operation in finance costs, with payment of R$ 107,115 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.

	Consolidated			
	Judicial deposits		Provisions	
	09/30/2026	12/31/2025	09/30/2026	12/31/2025
Labor	94,833	83,540	(193,056)	(194,903)
Civil	30,206	32,405	(68,979)	(56,460)
Tax	27,104	28,710	(214,588)	(284,048)
	152,143	**144,655**	**(476,623)**	**(535,411)**

20.1 Judicial deposits

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

20.2 Provision for judicial and administrative litigation

Management believes that the provision is sufficient to cover any losses on administrative and judicial litigation. Movements in the nine-month periods ended September 30, 2026 and 2025 were as follows:

	Consolidated			
	Labor	Civil	Tax	Total
At December 31, 2025	**(194,903)**	**(56,460)**	**(284,048)**	**(535,411)**
Additions	(39,435)	(39,988)	(3,961)	(83,384)
Reversals / use	32,100	28,359	7,841	68,300
Write-off due to statute of limitation / prescription	10,561	(804)	67,025	76,782
Monetary adjustment	(1,379)	(86)	(1,445)	(2,910)
At September 30, 2026	**(193,056)**	**(68,979)**	**(214,588)**	**(476,623)**

	Consolidated			
	Labor	Civil	Tax	Total
At December 31, 2024	**(232,204)**	**(51,185)**	**(386,760)**	**(670,149)**
Additions	(34,014)	(37,600)	(4,843)	(76,457)
Reversals / use	27,245	21,378	5,784	54,407
Write-off due to statute of limitation / prescription	25,046	975	59,087	85,108
Write-off of discontinued operations	210	-	-	210
At September 30, 2025	**(213,717)**	**(66,432)**	**(326,732)**	**(606,881)**

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 nine-month periods ended September 30, 2026 and 2025 were as follows:

	Consolidated
At December 31, 2024	**519,956**
Prescription/realization	(81,828)
At September 30, 2025	**438,128**
At December 31, 2025	**381,873**
Addition	12,874
Reversals	(15,516)
Monetary adjustment	6,374
Prescription/realization	(80,285)
At September 30, 2025	**305,320**

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	
	09/30/2026	12/31/2025
Labor	346,195	269,690
Civil	217,076	237,429
Tax	1,526,234	1,339,856
Total	**2,089,505**	**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	
	09/30/2026	12/31/2025
IRPJ and CSLL	376,534	475,661
ICMS	388,752	382,976
INSS	9,311	9,517
PER/DCOMP – PIS/COFINS	92,270	54,282
PIS/COFINS	444,095	198,638
Others	215,272	218,782
Total	**1,526,234**	**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 questioning in court IRPJ and CSLL credits utilized by it, in the monetarily adjusted amount of R$ 149,592. The tax authority disallowed the expenses deducted by JSL during 2007 relating to: (i) lease of vehicles, machinery and equipment of Transcel Transportes e Armazéns Gerais Ltda., which belonged to the group and was subsequently merged into JSL; and (ii) disregarding of tax effects of the revaluation reserve of a property transferred in 2007 to the company resulting from the partial spin-off of the Company carried out in that period.

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

(ii) In March 2025, Movida Locação de Veículos S/A initiated proceedings to challenge a tax enforcement, arising from tax assessment notices issued by the State of Santa Catarina to the Company's establishments in that State, including (i) the requirement to pay fines for alleged failure to register with the taxpayers' registry of that State; and (ii) the requirement of ICMS, plus ex-officio fine and interest, corresponding to the alleged levy of the tax on the sale of used vehicles (included in property and equipment) alleging that such operation would characterize commercial activity. As a result, Movida offered appropriate security and filed motions to stay tax enforcement, on the substantial grounds that (i) its activity is the lease of vehicles, and the sale of these assets, within the process of renewing the operating flee, does not constitute a commercial activity; and (ii) it is not an ICMS taxpayer, it is not required to register with the Taxpayers' Registry of the Treasury Department of that State, and finally, it is exempt from issuing invoices for the movement of its assets.

This litigation regarding the indicated debts is currently being processed at 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$ 127,398, requiring the payment of PIS and COFINS contributions for 2022.

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

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

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	
	09/30/2026	12/31/2025	09/30/2026	12/31/2025
Deferred tax asset				
Tax losses	305,119	155,777	3,666,077	3,486,993
Provision for judicial and administrative litigation	-	-	108,424	91,581
Expected credit losses ("impairment") of trade receivables	-	-	292,106	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	-	-	21,744	25,933
Share-based payment plan	-	-	519	567
Amortization and write-off of intangible assets from business combinations	-	-	90,833	93,250
Temporary differences of right-of-use leases	109	-	35,313	32,113
Hedge derivatives (swap) and exchange rate changes under cash basis	139,244	237,798	237,022	273,321
Accounting vs. tax depreciation	3,315	7,835	3,316	10,087
Tax provisions	-	-	128,562	52,217
Other provisions	55,957	1,155	85,948	71,824
Total deferred tax assets	**523,645**	**422,466**	**4,878,426**	**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	-	-	(102,811)	(101,483)
Accounting vs. tax depreciation	-	-	(4,736,430)	(4,422,605)
Property and equipment - finance leases	-	(33,859)	(106,200)	(186,161)
Gain on bargain purchase in business combinations	-	-	-	(14,675)
Surplus value of acquisitions of companies	-	-	(55,150)	(55,150)
Revaluation of assets	-	-	(4,129)	(6,897)
Tax amortization of goodwill	-	-	(117,924)	(109,764)
Total deferred tax liabilities	**(63,496)**	**(97,355)**	**(5,218,862)**	**(4,989,226)**
Total deferred tax assets (liabilities), net	**460,149**	**325,111**	**(340,436)**	**(424,137)**
Net deferred taxes, allocated to assets	460,149	325,111	1,747,693	1,507,348
Deferred tax liabilities	-	-	(2,088,129)	(1,931,485)
Total deferred tax assets (liabilities), net	**460,149**	**325,111**	**(340,436)**	**(424,137)**

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

	Parent company	Consolidated
At December 31, 2025	**325,111**	**(424,137)**
Reclassifications between deferred and current	-	(3,102)
Deferred income tax and social contribution recognized in profit or loss	145,386	86,329
Deferred income tax and social contribution on hedge in other comprehensive income	-	43,726
Deferred income tax and social contribution on equity adjustments	-	(28,142)
Deferred income tax and social contribution on deductible transaction expenditures incurred in the restricted share offering	(10,348)	(10,348)
Movements of discontinued operations	-	46,720
Write-off of discontinued operations	-	(51,482)
At September 30, 2026	**460,149**	**(340,436)**

	Parent company	Consolidated
At December 31, 2024	**786,440**	**57,724**
Reclassifications between deferred and current	-	28,681
Deferred income tax and social contribution recognized in profit or loss	133,703	234,005
Deferred income tax and social contribution on hedge in other comprehensive income	(82,597)	(185,555)
Deferred income tax and social contribution on equity adjustments	-	173,888
Movements of discontinued operations		(13,052)
At September 30, 2025	**837,546**	**295,691**

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	
	09/30/2026	09/30/2025	09/30/2026	09/30/2025
Profit (loss) before income tax and social contribution	**(479,225)**	**(527,140)**	**(160,739)**	**(486.272)**
Statutory rates	34%	34%	34%	34%
Income tax and social contribution at the statutory rates	**162,937**	**179,227**	**54,651**	**165.332**
Permanent (additions) exclusions				
Equity results from subsidiaries	61,549	17,794	3,040	2.237
Tax incentives - Workers Meal Program ("PAT")	-	-	8,943	773
Adjustment of the estimated effective rate for the year (i)	(71,871)	(71,129)	51,640	71.290
Tax benefit of subsidy for ICMS credit granted	-	-	16,669	32.058
Unconstituted deferred credits on tax losses carried forward	-	-	(75,577)	(51.203)
Tax benefit Sudene	-	-	2,369	-
Non-deductible expenses and other exclusions/additions	(7,229)	7,811	(22,979)	(27.435)
Income tax and social contribution calculated	**145,386**	**133,703**	**38,756**	**193.052**
Current	-	-	(47,573)	(40.953)
Deferred	145,386	133,703	86,329	234.005
Income tax and social contribution on results	**145.386**	**133.703**	**38.756**	**193.052**
Effective rate	(30.34%)	(25,36%)	(24.11%)	(39,70%)

(i) The adjustment of the estimated annual effective rate refers to the application of paragraph 30(c) of CPC 21 – Interim Financial Reporting. The estimated annual effective rate considers the distribution of interest on capital expected to be declared by the Company's subsidiaries through the end of the fiscal year.

(ii) JSL and some of its subsidiaries are engaged in road freight transportation and, in the course of their activities, the CONFAZ Agreement No. 106/96 provides for the option of adopting the ICMS tax regime, under which States grant presumed tax credits on their economic activities. In light of disputes regarding the incidence of Corporate Income Tax (IRPJ) and Social Contribution on Net Profit (CSLL) on this tax incentive, JSL initially opted to file writs of mandamus to secure the right to exclude these federal taxes from the presumed ICMS credits granted by the States. Subsequently, the Company decided to withdraw the previously filed writs of mandamus, based on the understanding that the matter had already been settled, given judicial rulings issued by the First Panel of the Superior Court of Justice (STJ). Accordingly, supported by a legal opinion from its legal advisors, JSL made the necessary adjustments to its calculations to recognize the corresponding effects arising from the exclusion of the presumed ICMS credit from the IRPJ and CSLL tax bases.

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

21.3 Income tax and social contribution recoverable and payable

Movements in current income tax and social contribution in the nine-month periods ended September 30, 2026 and 2025 were as follows:

	Parent company	Consolidated
Income tax and social contribution recoverable - current	90,348	1,135,416
Income tax and social contribution recoverable - 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 period	-	(47,573)
Movements of discontinued operations	-	(2,690)
Write-off of discontinued operations	-	(40,616)
Payments, withholdings and offsets, net	1,356	(112,322)
At September 30, 2026	**203,118**	**1,169,436**
Income tax and social contribution recoverable - current	117,156	945,096
Income tax and social contribution recoverable - noncurrent	85,962	273,112
Income tax and social contribution payable	-	(48,772)
At September 30, 2026	**203,118**	**1,169,436**

	Parent company	Consolidated
Income tax and social contribution recoverable - current	26,931	942,176
Income tax and social contribution recoverable - noncurrent	185,195	205,105
Income tax and social contribution payable	-	(52,565)
At December 31, 2024	**212,126**	**1,094,716**
Income tax and social contribution expense in the period	-	(45,903)
Payments, withholdings and offsets, net	7,564	282,145
At September 30, 2025	**219,690**	**1,330,958**
Income tax and social contribution recoverable - current	127,514	1,266,111
Income tax and social contribution recoverable - noncurrent	92,176	107,659
Income tax and social contribution payable	-	(42,812)
At September 30, 2025	**219,690**	**1,330,958**

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 commercial 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.

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	
	09/30/2026	12/31/2025	09/30/2026	12/31/2025	09/30/2026	12/31/2025	09/30/2026	12/31/2025	09/30/2026	12/31/2025	09/30/2026	12/31/2025	09/30/2026	12/31/2025	09/30/2026	12/312/2025
ATU 12	308,310	185,262	853	1,620	1,805	2,385	-	-	-	-	-	-	-	-	-	-
ATU 18	334,645	191,511	86	1,190	1,414	1,335	-	-	-	-	-	-	-	-	-	-
Auto Green	-	-	-	-	3	4	-	-	-	-	-	-	-	-	-	-
Asa Motors Com Veic	-	-	-	-	42	43	-	-	-	-	-	-	-	-	-	-
Automob Participações	42,479	-	1,514	907	7,553	9,179	30,335	30,335	141	8	-	-	-	-	-	-
BBC Pagamentos	8,178	11,024	-	-	286	15	-	-	-	-	-	-	-	-	-	-
Banco BBC	-	-	97	105	3,821	2,718	-	-	-	-	-	-	-	-	-	-
Bikestar	-	-	6	-	10	-	-	-	-	-	-	-	-	-	-	-
CS Brasil Frotas	-	-	54	37	53	363	-	-	-	3	2	1	-	-	-	-
CS Brasil Transportes	109,461	120,257	211	257	3,002	1,620	-	-	-	-	50	46	119,816	119,816	-	-
CS Holding	-	49,291	984	468	26,467	22,496	-	-	49,985	78,407	-	-	13,009	13,009	-	-
H Point	-	-	-	-	80	80	-	-	-	-	-	-	-	-	-	-
IC Transportes	-	-	67	19	283	159	-	-	-	-	-	-	-	-	-	-
Pronto Express	-	-	-	93	-	277	-	-	-	-	-	-	-	-	-	-
Truckvan	-	-	6	4	6	-	-	-	-	-	-	-	-	-	-	-
UAB Motors	-	-	-	-	-	-	-	-	1	-	-	-	-	-	-	-
United Auto Nagoya	-	-	-	8	104	58	-	-	-	-	-	-	-	-	-	-
Vamos Máquinas	-	-	3	-	25	-	-	-	-	-	-	-	-	-	-	-
FSJ	-	-	-	10	-	126	-	-	-	-	-	-	-	-	-	-
CS Mobi Cuiabá	16,233	10,364	297	69	-	199	-	-	-	-	-	-	-	-	-	-
CS infra	161,978	29,144	48	31	1,961	994	-	-	46,125	46,125	-	26	-	-	-	-
Graos do Piaui	66,239	70,440	1,369	431	2,977	1,852	-	-	-	-	-	-	-	-	-	-
Green Ville	-	-	5	3	22	14	-	-	-	-	-	-	-	-	-	-
JSL	-	-	199	403	10,956	7,692	285,523	356,223	106	38	954	641	-	-	-	-
JSP Holding	-	-	-	-	-	15	-	-	-	-	-	-	528	528	508	6,043
Mogi Mob	-	-	8	76	17,880	16,230	-	3,018	-	-	2	10	-	-	-	-
Madre Corretora	-	-	-	2	14	5	-	-	-	-	-	-	-	-	-	-
Mogipasses	-	-	-	-	53	848	1,190	1,190	-	-	-	3	-	-	-	-
Movida Participações	-	-	2,081	729	8,817	5,751	44,690	132,070	155	48	54	107	-	-	-	-
Original Veículos	-	-	463	182	928	2,030	-	-	1	11	-	-	-	-	-	-
Original Seminovos	-	-	-	-	11	6	-	-	-	-	-	-	-	-	-	-
Original Xangai	-	-	10	13	122	53	-	-	-	-	-	-	-	-	-	-
Original Provence	-	-	2	1	15	7	-	-	-	-	-	-	-	-	-	-
Original Indiana	-	-	-	-	3	6	-	-	-	-	-	-	-	-	-	-
Original Tokyo	-	-	2	8	25	9	-	-	-	-	-	-	-	-	-	-
Original Xian	-	-	17	14	143	44	-	-	-	-	-	-	-	-	-	-

	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	
	09/30/2026	12/31/2025	09/30/2026	12/31/2025	09/30/2026	12/31/2025	09/30/2026	12/31/2025	09/30/2026	12/31/2025	09/30/2026	12/31/2025	09/30/2026	12/31/2025	09/30/2026	12/312/2025
Original New Xangai	-	-	-	-	4	4	-	-	-	-	-	-	-	-	-	-
R Point Comercial LTDA	-	-	6	5	37	40	-	-	-	-	-	-	-	-	-	-
Ponto Veículos	-	-	390	67	61	654	-	-	-	-	-	-	-	-	-	-
Ribeira	-	-	-	74	-	168	-	-	-	-	-	-	-	-	-	-
Transrio	-	-	-	24	22	29	-	-	-	-	-	-	-	-	-	-
Truckpad	-	-	1	-	14	34	-	-	-	-	-	-	-	-	-	-
Fadel	-	-	-	16	176	176	-	-	-	-	-	-	-	-	-	-
Vamos	-	-	604	307	2,698	562	-	72,401	24	20	5	8	-	-	-	-
Vamos Máquinas	-	-	-	3	19	12	-	-	-	-	-	-	-	-	-	-
Marvel	-	-	-	-	-	101	-	-	-	-	-	-	-	-	-	-
Rodomeu	-	-	-	10	-	92	-	-	-	-	-	-	-	-	-	-
Vamos Linha Amarela	-	-	-	6	-	11	-	-	-	-	-	-	-	-	-	-
Original Locadora	-	-	-	-	-	-	-	-	26,857	-	-	-	-	-	-	-
Others	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,618	7,455
Quick Logística	-	-	11	17	396	234	-	-	-	-	-	-	-	-	-	-
Original Seminovos	-	-	4	3	23	8	-	-	-	-	-	-	-	-	-	-
Instituto Julio Simões	-	-	-	2	-	6	-	-	-	-	-	2	-	-	-	-
Yolanda	-	-	-	3	-	9	-	-	-	-	-	-	-	-	-	-
Bloco Leste ICP	-	-	4	13	23	2	-	-	13	13	-	-	-	-	-	-
Original Berlim	-	-	2	-	9	-	-	-	-	-	-	-	-	-	-	-
Rota da Integração ICP	-	-	-	-	3	3	-	-	-	-	-	-	-	-	-	-
American Star	-	-	11	-	26	-	-	-	-	-	-	-	-	-	-	-
Euro Import (ii) Comercio Ltda	-	-	28	-	55	-	-	-	113,288	-	-	-	-	-	-	-
Maqmob	-	-	-	-	28	36	-	-	-	-	-	-	-	-	-	-
Saga Suécia	-	-	9	5	20	-	-	-	-	-	-	-	-	-	-	-
Satelite	-	-	6	6	6	-	-	-	-	-	-	-	-	-	-	-
Sul Import Veículos Ltda	-	-	9	-	19	-	-	-	-	-	-	-	-	-	-	-
Sbr C S Blindagens SA	-	-	14	-	23	-	-	-	-	-	-	-	-	-	-	-
Agrolog ICP	-	-	16	-	52	-	-	-	-	-	-	-	-	-	-	-
Welfare Ambiental	13,192	12,290	-	-	-	-	-	-	-	-	-	-	-	-	-	-
BSIM Part Holding ICP	-	-	-	-	90	-	-	-	3,700	-	-	-	-	-	-	-
Concessionaria CS Rodovias	-	-	215	-	-	-	-	-	-	-	-	-	-	-	-	-
Mercosul Unit Auto São Paulo Ltda	-	-	7	-	-	-	-	-	-	-	-	-	-	-	-	-
ASIM Part. Holding	-	-	17	-	103	-	-	-	-	-	653	-	-	-	-	-
Original New England	-	-	1	-	3	-	-	-	-	-	-	-	-	-	-	-

	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	
	09/30/2026	12/31/2025	09/30/2026	12/31/2025	09/30/2026	12/31/2025	09/30/2026	12/31/2025	09/30/2026	12/31/2025	09/30/2026	12/31/2025	09/30/2026	12/31/2025	09/30/2026	12/31/2025
Con. Escolas do Paraná L. Sul SPE S.A.	-	-	14	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	**1,060,715**	**679,583**	**9,751**	**7,241**	**92,791**	**78,794**	**361,738**	**595,237**	**126.007**	**124,673**	**1,720**	**844**	**133,353**	**133,353**	**4,126**	**13,498**
Current	1,060,715	679,583	9,751	7,241	92,791	78,794	361,738	595,237	39.092	124,673	1,720	844	132,825	132,825	4,126	13,498
Noncurrent	-	-	-	-	-	-	-	-	86.915	-	-	-	528	528	-	-
Total	**1,060,715**	**679,583**	**9,751**	**7,241**	**92,791**	**78,794**	**361,738**	**595,237**	**126.007**	**124,673**	**1,720**	**844**	**133,353**	**133,353**	**4,126**	**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$8,178, bearing interest at CDI + 1.40% per annum and maturing in Decembert 2026.
- Commercial notes issued by the CS Brasil Transportes, a subsidiary of CS Holding, with an outstanding balance of R$ 109,461, 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$ 161,978, 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$ 709,194, 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$ 16,233, 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$ 13,192, bearing interest at CDI + 4.2% per annum and maturing in December 2028.
- Commercial notes issued by the subsidiary Automob, with an outstanding balance of R$ 42,479, 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. The Company has initiated the transfer and the total due amount to Euro Import is R$ 95,412.

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		Trade payables		Payables to related parties (payables for the acquisition of companies)		Dividends and interest on capital payable	
	09/30/2026	12/31/2025	09/30/2026	12/31/2025	09/30/2026	12/31/2025	09/30/2026	12/31/2025	09/30/2026	12/31/2025	09/30/2026	12/31/2025	09/30/2026	12/31/2025
JSP Holding	414	293	77	92	-	-	-	-	-	-	528	528	9,883	6,043
Ribeira	590	1,190	986	233	-	-	-	-	1,877	50	-	-	-	-
Others	-	-	-	-	470	435	1,122	1,122	-	-	-	-	145,108	316,344
Instituto Julio Simões	11	4	45	15	-	-	-	-	8	9	-	-	-	-
Total	**1,015**	**1,487**	**1,108**	**340**	**470**	**435**	**1,122**	**1,122**	**1,885**	**59**	**528**	**528**	**154,991**	**322,387**
Current	1,015	1,487	1,108	340	470	435	180	180	1,885	59	-	-	154,991	322,387
Noncurrent	-	-	-	-	-	-	942	942	-	-	528	528	-	-
Total	**1,015**	**1,487**	**1,108**	**340**	**470**	**435**	**1,122**	**1,122**	**1,885**	**59**	**528**	**528**	**154,991**	**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 nine-month periods ended September 30, 2026 and 2025 between the Company, its subsidiaries and other related parties:

Transactions between consolidated entities

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	
	09/30/2026	09/30/2025	09/30/2026	09/30/2025	09/30/2026	09/30/2025	09/30/2026	09/30/2025	09/30/2026	09/30/2025	09/30/2026	09/30/2025	09/30/2026	09/30/2025	09/30/2026	09/30/2025
ATU12 Arrend Port	-	-	(1,051)	-	-	-	-	-	(161)	-	-	-	-	-	(34,315)	-
ATU18 Arrend Port	-	-	-	-	-	-	-	-	(28)	-	-	-	-	-	(34,653)	-
Autostar Sweden	-	60	-	(13)	-	-	-	-	-	-	-	(6)	-	-	-	-
American Star	11	74	(36)	(81)	-	-	-	-	-	(1)	-	(1)	-	-	-	-
Auto Green	-	85	-	-	-	-	-	-	-	-	-	(110)	-	-	-	-
Banco BBC	(1,404)	(984)	(16,348)	(1)	-	(3,605)	-	3,605	(196)	151	(610)	(8,644)	-	357	6	(2,512)
BBC Pagamentos	783	3,369	1,249	52	-	-	-	-	270	114	-	-	(1,110)	-	(147)	(1,134)
BMB Mode Center	618	150	(327)	(120)	-	-	-	-	(394)	(99)	(3)	-	-	-	-	-
Instituto Julio Simões	-	41	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Ciclus Ambiental	-	-	(16,769)	-	-	-	-	-	(196)	-	-	-	-	-	-	-
CS Infra	-	-	-	-	-	-	-	-	(161)	(19)	-	-	-	(6)	(11,646)	(2,131)
CS Brasil Frotas	1,559	4,814	(1,257)	(2,979)	(1,718)	(1,454)	1,718	1,454	(742)	(744)	3,192	(226)	-	-	-	(586)
CS Brasil Transportes	2,357	1,212	(3,224)	494	(1,374)	(2,160)	1,374	2,160	(44)	1,084	(3,124)	(1,593)	1,620	5,086	(14,538)	(23,201)
CS Holding	20	-	(202)	-	(80,550)	-	80,550	-	-	-	-	-	2,234	4,020	(4,648)	(25,177)
Cvk Auto Comércio	(20)	(2)	(8)	(13)	-	-	-	-	-	(43)	(12)	(13)	-	-	-	-
Euro Import Comercio	370	104	36	27	-	-	-	-	(2)	(87)	-	-	-	-	-	-
Fadel Transporte	-	-	(24,124)	(12,025)	-	-	-	-	(51)	-	-	-	-	-	-	-
Grãos do Piauí	-	-	(116)	(455)	-	-	-	-	(1,246)	(116)	-	-	-	(8)	(18,222)	(12,635)
Green Ville	22	31	1	-	-	-	-	-	-	-	8	(47)	-	-	-	-
HM Com Man Empilhadeiras	5,194	27,819	(4,862)	(24,359)	-	-	-	-	(126)	(4)	(5)	(422)	-	-	-	-
JSL	286	575	(108,748)	(65,593)	(8,814)	(4,721)	8,814	4,721	(6,777)	(5,101)	(3,020)	(3,464)	-	-	(1,059)	-
Madre Corretora	(42)	-	(45)	(2)	-	-	-	-	-	(4)	(345)	(270)	-	-	-	-
Marvel	-	-	(16,449)	(11,228)	-	-	-	-	(69)	(108)	(12)	(15)	-	-	-	-
Mogi Mob	2,481	-	6,678	8,397	-	(1,785)	-	1,785	(1,516)	-	-	(328)	-	-	(77)	(148)
Mogipasses	-	-	(48)	(42)	-	-	-	-	(365)	(418)	-	(53)	-	-	-	-
Movida Participações	50,947	48,677	34,955	(726)	(370,458)	(474,371)	370,458	474,371	(3,917)	(2,399)	(1,179)	1,227	-	-	(6,332)	(6,569)
Original Holding	36	-	(1)	-	-	-	-	-	-	-	2	-	-	-	-	-
Original Veículos	587	188	9,380	(52)	-	-	-	-	(316)	(545)	(13,055)	(5,963)	(2,032)	(292)	-	(2,320)
Original Tokyo	59	(30)	19	(7)	-	-	-	-	(42)	(45)	(22)	(70)	-	-	-	-
Original Locadora	-	-	-	-	-	-	-	-	-	(5,000)	-	(2,500)	-	-	-	-
Original Seminovos	(1)	-	(2)	-	-	-	-	-	-	-	-	-	-	-	-	-
Original New England LTDA	1	5	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Original Nara Com. LTDA	6	3	(1)	(3)	-	-	-	-	-	-	-	-	-	-	-	-
Nova Quality Veiculo LTDA	5	-	-	-	-	-	-	-	-	-	1	-	-	-	-	-
Alta Com de Veiculos LTDA	-	58	-	-	-	-	-	-	-	-	4	(66)	-	-	-	-
Asa Motors Com Veiculos	-	-	-	-	-	-	-	-	-	-	-	(4)	-	-	-	-

Profit or loss	Transactions between consolidated entities															
	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	
	09/30/2026	09/30/2025	09/30/2026	09/30/2025	09/30/2026	09/30/2025	09/30/2026	09/30/2025	09/30/2026	09/30/2025	09/30/2026	09/30/2025	09/30/2026	09/30/2025	09/30/2026	09/30/2025
Sonnervig Auto LTDA	-	208	-	(201)	-	-	-	-	-	-	(1)	(59)	-	-	-	-
H Point Comercial LTDA	-	20	-	(16)	-	-	-	-	-	-	-	(60)	-	-	-	-
R Point Comercial LTDA	78	16	34	(22)	-	-	-	-	-	-	49	(13)	-	-	-	-
Ponto Veículos	388	58	77,123	(184)	-	-	-	-	(1)	(190)	(135,150)	(15,106)	(984)	(104)	-	(828)
Pronto Express Logistica	-	(1)	(2,185)	(2,134)	-	-	-	-	(370)	(189)	(165)	(153)	-	-	-	-
Quick Logística	302	1,061	(1,268)	(601)	-	-	-	-	(381)	(405)	798	730	-	-	-	-
Rodomeu	35	3	(10,201)	(12,794)	-	-	-	-	(37)	(61)	-	-	-	-	-	-
Saga Grand Tour	(122)	16	(87)	-	-	-	-	-	(1)	-	40	(426)	-	-	-	-
Saga Indiana comercio	7	42	(7)	(36)	-	-	-	-	(1)	-	(1,668)	(558)	-	-	-	-
Saga Pacific Motors	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Saga Xangai	14	6	(1)	-	-	-	-	-	-	-	-	-	-	-	-	-
Saga Provence	13	8	(183)	-	-	-	-	-	-	-	(325)	(560)	-	-	-	-
Saga Nice	26	20	(4)	-	-	-	-	-	-	-	-	-	-	-	-	-
Saga Suecia	69	5	3	(5)	-	-	-	-	(1)	-	-	-	-	-	-	-
Saga Turim	53	33	(418)	-	-	-	-	-	-	-	(615)	(1,379)	-	-	-	-
Simpar	-	2,679	-	-	-	-	-	-	19,889	21,858	4,454	2,635	136,632	70,389	-	-
Simpar Empreendimentos	-	1,823	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sinal Serviços	-	-	-	(69)	-	(322)	-	322	-	-	(553)	(1,401)	-	-	-	-
Sul Import Veículos	(16)	3	9	(10)	-	-	-	-	(7)	(60)	(1)	-	-	-	-	-
TruckPad Tecnologia	-	20	(111)	(511)	-	-	-	-	(38)	(41)	(3)	(1)	-	-	-	-
Truckvan Indústria	12,550	13,874	(10,224)	(13,551)	-	-	-	-	(100)	(30)	-	-	-	-	-	-
Transrio	1,367	10,313	-	824	-	(585)	-	585	623	31	(661)	5,889	-	-	-	-
Tietê Veículos LTDA	-	4	-	-	-	-	-	-	-	-	-	-	-	-	-	-
United Auto Nagoya	(72)	25	(29)	-	-	-	-	-	(8)	(72)	(73)	(58)	-	-	-	-
UAB Motors	(37)	(11)	(15)	(28)	-	-	-	-	-	(30)	(7)	-	-	-	-	-
Vamos	208,235	114,588	(14,670)	(28,162)	(24,483)	(18,185)	24,483	18,185	(4,385)	(2,550)	2,862	(1,864)	-	-	(1,176)	(22)
Vamos Agrícola	(1,038)	(333)	(905)	(1,134)	-	-	-	-	(7)	(12)	(3,345)	(2,900)	-	-	-	-
Vamos Máquinas	84	8,378	(889)	(9,312)	-	-	-	-	(105)	(306)	(2,241)	(929)	-	-	-	-
Vamos Seminovos	3,213	5,828	(2)	(20)	-	-	-	-	(45)	(170)	-	(3)	-	-	-	-
Vamos Linha Amarela	22,176	923	(15,761)	(123)	-	-	-	-	(4,140)	(6,503)	(3,895)	(243)	(971)	(861)	(1,471)	(2,516)
Yolanda	299	22	(2,527)	(2,405)	-	-	-	-	-	-	-	-	-	-	-	-
DHL Distribuidora de Peças e Serviços	-	155	-	54	-	-	-	-	-	-	-	(18)	-	-	-	-
Sbr Comércio	670	-	-	(129)	-	-	-	-	-	(8)	(145)	-	-	-	-	-
Original N Veic Semi LTDA	-	14	(4)	-	-	-	-	-	-	-	(36)	(349)	-	-	-	-
CS Mobi Cuiabá SPE SA	-	-	-	(18)	-	-	-	-	(37)	(18)	-	-	-	(32)	(2,606)	(706)
FSJ Logística	-	-	(21,260)	(17,430)	-	-	-	-	(408)	(365)	-	(45)	-	-	-	-
IC Transportes Ltda.	105	-	(7,875)	(9,593)	-	-	-	-	(43)	-	(133)	-	-	5	-	-
Original Provence	2	9	16	-	-	-	-	-	-	-	(2)	(2)	-	-	-	-
Original Xangai	(9)	75	(14)	-	-	-	-	-	(1)	(1)	16	(1)	-	-	-	-
Original Xian	115	18	(24)	(2)	-	-	-	-	-	-	(4)	(1)	-	-	-	-
Satelite	13,028	11,415	-	-	-	-	-	-	-	-	-	-	-	-	-	-

	Transactions between consolidated entities															
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**	
	09/30/2026	**09/30/2025**	**09/30/2026**	**09/30/2025**	**09/30/2026**	**09/30/2025**	**09/30/2026**	**09/30/2025**	**09/30/2026**	**09/30/2025**	**09/30/2026**	**09/30/2025**	**09/30/2026**	**09/30/2025**	**09/30/2026**	**09/30/2025**
Welfare Ambiental S.A.	-	-	(8)	-	-	-	-	-	(20)	(9)	-	-	-	-	(1,797)	(52)
Bloco Leste	-	-	(7)	-	-	-	-	-	(275)	-	-	-	-	-	-	-
Maqmob	(98)	-	(172)	-	-	-	-	-	(30)	-	(777)	-	-	-	-	-
Acanthicus Emprendimentos	20	-	(7)	-	-	-	-	-	-	-	-	-	-	-	-	-
Resultado Rota da integração	-	-	(417)	-	-	-	-	-	(863)	-	-	-	-	-	(289)	-
Concessionária CS Rodovias Mercosul	1,608	-	-	-	-	-	-	-	(1)	-	-	-	1	-	(207)	-
Agrolog Transp de Cargas em Geral Ltda	-	-	(8,991)	-	-	-	-	-	(1)	-	125	-	-	-	-	-
Ar Sudeste Veículos	36	-	-	-	-	-	-	-	-	-	(308)	-	-	-	-	-
Unit Auto São Paulo	1	-	-	-	-	-	-	-	-	-	(9)	-	-	-	-	-
Original Berlim	12	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
ASIM Part. Holding	-	-	-	-	-	-	-	-	(1)	-	-	-	-	-	-	-
	326,990	**257,566**	**(162,381)**	**(206,341)**	**(487,397)**	**(507,188)**	**487,397**	**507,188**	**(6,874)**	**(2,515)**	**(159,953)**	**(39,443)**	**135,390**	**78,554**	**(133,177)**	**(80,537)**
Ribeira Imóveis	-	-	(14,565)	(14,674)	-	-	-	-	-	-	-	-	-	-	-	-
	-	**-**	**(14,565)**	**(14,674)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total	**326,990**	**257,566**	**(176,946)**	**(221,015)**	**(487,397)**	**(507,188)**	**487,397**	**507,188**	**(6,874)**	**(2,515)**	**(159,953)**	**(39,443)**	**135,390**	**78,554**	**(133,177)**	**(80,537)**

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 (avais) for financing obtained from BNDES (direct Finame), bank guarantees, including guarantee lines for FNE, FCO and FDCO, and Equity Support Agreements ("ESA") under contracts entered into with the IDB and IFC. Both types have a balance payable, as of September 30, 2026, of R$ 2,832,870 in favor of the subsidiaries Movida, Vamos, JSL, CS Holding, CS Infra and Automob.

- As a result of corporate reorganizations, certain commercial notes, debentures, CRA and CRI transactions of the subsidiaries Automob, CS Brasil, CS Brasil Holding and JSL have sureties and personal guarantees, with a balance payable as of September 30, 2026 of R$ 1,634,308, and a fiduciary assignment of Automob shares held by the Company as collateral for Automob's own debt, in the amount of R$ 949,692.

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 nine-month period ended September 30, 2026 was R$ 14,565 (R$ 14,674 at September 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	
	09/30/2026	09/30/2025	09/30/2026	09/30/2025
Fixed compensation	15,862	13,927	54,021	58,276
Variable compensation	23,914	19,994	42,739	49,711
Charges and benefits	182	184	611	802
Share-based payments	3,268	3,021	12,296	13,298
Total	**43,226**	**37,126**	**109,667**	**122,087**

The managers are included in the Company's share-based payment plan. In the nine-month period ended September 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.

23. Equity

23.1 Share capital

The Company's fully subscribed and paid-in capital at September 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 September 30, 2026 and December 31, 2025, share capital is held as follows:

	09/30/2026		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 1.1.4, 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.

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 fair value quantity 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)
New shares granted	1,703,222	-	(207,164)	1,496,058
Position at September 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 nine-month period ended September 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 1.1.5, in conformity with item 33 of CPC 39 – Financial Instruments; (ii) R$ 20,027 to share issuance costs; (iii) R$ 1,607,286 to the private capital increase detailed in Note 1.1.1.; and (iv) R$ 172,201 to the effect of the capital gain on the non-controlling shareholders contribution in subsidiaries Movida and Vamos at market value.

23.3 Treasury shares

At September 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.

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 nine-month periods ended September 30, 2026 and 2025.

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

										09/30/2026
	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 assets	**7,497,731**	**11,416,542**	**4,778,841**	**513,670**	**479,199**	**10,013,505**	**4,471**	**12,880**	**(984,074)**	**33,732,765**
Total cost of sales, leases, rendering services and sale of decommissioned assets	(6,340,086)	(7,132,402)	(2,415,873)	(418,035)	(307,640)	(8,515,969)	(4,044)	(616)	718,099	(24,416,566)
Gross profit	**1,157,645**	**4,284,140**	**2,362,968**	**95,635**	**171,559**	**1,497,536**	**427**	**12,264**	**(265,975)**	**9,316,199**
Selling expenses	(37,947)	(533,526)	(108,346)	(1,989)	(935)	(752,654)	(409)	(2,613)	177,573	(1,260,846)
Administrative expenses	(345,688)	(519,368)	(156,840)	(30,449)	(55,509)	(564,497)	(74,824)	(51,901)	34,005	(1,765,071)
Provision for expected credit losses ("impairment") of trade receivables	(5,191)	(125,274)	(80,914)	15,613	-	(1,944)	(48,248)	(9)	-	(245,967)
Other operating income (expenses), net	(123,553)	(84,839)	7,240	155,670	142	81,338	(35,731)	24,912	(54,379)	(29,200)
Equity results from subsidiaries	(1,740)	(1,710)	(1,033)	(8,261)	(1,838)	(529)	-	-	24,052	8,941
Profit (loss) before finance income and costs	**643,526**	**3,019,423**	**2,023,075**	**226,219**	**113,419**	**259,250**	**(158,785)**	**(17,347)**	**(84,724)**	**6,024,056**
Finance income										2,040,610
Finance costs										(8,225,405)
Profit before income tax and social contribution										**(160,739)**
Current										(47,573)
Deferred										86,329
Loss from continuing operations										**(121,983)**
Profit (loss) from discontinued operations										**(74,055)**
Loss for the period										**(196,038)**
Total assets per segment at 09/30/2026	12,338,412	38,537,363	22,772,165	2,480,269	3,075,747	8,473,163	3,671,354	12,174,588	(10,045,604)	93,477,457
Total liabilities per segment at 09/30/2026	11,130,164	34,346,730	19,319,736	2,708,371	2,835,416	6,656,429	3,307,545	6,268,588	(3,080,258)	83,492,721
Depreciation and amortization at 09/30/2026	(650,698)	(2,030,739)	(932,565)	(28,865)	(8,167)	(152,904)	(6,190)	(14,760)	16,629	(3,808,259)

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

										09/30/2025
	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 assets	**7,186,586**	**11,013,079**	**4,272,689**	**516,771**	**155,879**	**9,460,710**	**5,661**	**12,750**	**(1,034,667)**	**31,589,458**
Cost of sales, leases, rendering services and sale of assets	(6,036,059)	(7,494,580)	(2,048,561)	(411,977)	(106,813)	(8,077,593)	(3,867)	(6,640)	957,055	(23,229,035)
Gross profit	**1,150,527**	**3,518,499**	**2,224,128**	**104,794**	**49,066**	**1,383,117**	**1,794**	**6,110**	**(77,612)**	**8,360,423**
Selling expenses	(32,330)	(492,871)	(104,707)	(4,007)	(175)	(581,096)	(225)	(3,242)	47,544	(1,171,109)
Administrative expenses	(329,766)	(465,903)	(132,829)	(28,447)	(32,871)	(584,168)	(51,591)	(47,750)	33,239	(1,640,086)
Provision for expected credit losses ("impairment") of trade receivables	(21,568)	(91,088)	(82,095)	(1,057)	-	(20,147)	(32,891)	-	1,187	(247,659)
Other operating income (expenses), net	100,250	(63,202)	14,446	(1,400)	212	(58,714)	(6,002)	35,622	(38,576)	(17,364)
Equity results from subsidiaries	-	-	(1)	1,963	6,581	-	-	-	(1,962)	6,581
Profit (loss) before finance income and costs	**867,113**	**2,405,435**	**1,918,942**	**71,846**	**22,813**	**138,992**	**(88,915)**	**(9,260)**	**(36,179)**	**5,290,786**
Finance income										1,554,216
Finance costs										(7,331,274)
Profit before income tax and social contribution										**(486,272)**
Income tax and social contribution										193,052
Loss from continuing operations										**(293,220)**
Profit (loss) from discontinued operations										**23,829**
Loss for the period										**(269,391)**
Total assets per segment at 09/30/2025	12,455,501	29,641,564	23,021,629	2,587,509	2,180,260	8,505,213	2,398,964	11,207,814	(7,801,221)	84,197,233
Total liabilities per segment at 09/30/2025	10,622,901	26,852,932	20,391,036	2,945,863	2,005,109	6,401,132	2,133,980	8,056,581	(1,411,692)	77,997,842
Depreciation and amortization at 09/30/2025	(593,997)	(1,790,671)	(770,133)	(33,694)	(5,654)	(160,748)	(4,064)	(11,468)	22,556	(3,347,873)

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

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

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

	Consolidated	
	09/30/2026	09/30/2025
Gross revenue	**37,124,574**	**34,634,152**
Less:		
Taxes on sales	(2,745,686)	(2,469,742)
Returns and cancellations	(494,037)	(428,978)
Toll rates	(52,823)	(37,368)
Discounts granted	(99,263)	(108,606)
Total net revenue	**33,732,765**	**31,589,458**

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.

	JSL		Movida		Vamos		CS Brasil		CS Infra		Automob		BBC		Holding and others		Elimination		Consolidated Total	
	09/30/2026	09/30/2025	09/30/2026	09/30/2025	09/30/2026	09/30/2025	09/30/2026	09/30/2025	09/30/2026	09/30/2025	09/30/2026	09/30/2025	09/30/2026	09/30/2025	09/30/2026	09/30/2025	09/30/2026	09/30/2025	09/30/2026	09/30/2025
Revenue from services rendered	2,521,425	2,183,273	-	-	421,545	-	-	-	252,403	81,143	-	-	4,471	5,661	-	2,594	(394,902)	(294,400)	2,804,942	1,978,271
Revenue from general cargo transport	4,296,054	4,281,739	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4,296,054	4,281,739
Revenue from passenger transport	174,995	137,457	-	-	-	-	59,035	58,408	-	-	-	-	-	-	-	-	-	-	234,030	195,865
Revenue from lease of vehicles, machinery and equipment	178,023	242,196	6,898,562	5,782,348	3,223,741	2,952,989	325,232	327,281	-	-	-	-	-	-	-	-	-	-	10,625,558	9,304,814
Revenue from sale of new vehicles	-	-	-	-	-	312,578	-	-	-	-	5,863,198	5,774,511	-	-	-	-	(31,761)	(47,566)	5,831,437	6,039,523
Revenue from sale of used vehicles	-	-	-	-	-	-	-	-	-	-	2,215,774	2,133,732	-	-	-	-	26,660	(63,443)	2,242,434	2,070,289
Revenue from sale of parts and accessories	-	-	-	-	-	-	-	-	-	-	1,343,440	1,275,846	-	-	-	-	-	(87,618)	1,343,440	1,188,228
Revenue from concession agreements and public-private partnerships	-	-	-	-	-	-	-	-	226,796	74,736	-	-	-	-	-	-	-	-	226,796	74,736
Other revenues	26,927	28,744	-	-	-	-	-	-	-	-	591,093	276,621	-	-	12,294	7,620	(31,623)	(25,045)	598,691	287,940
Net revenue from sale, lease and rendering services	**7,197,424**	**6,873,409**	**6,898,562**	**5,782,348**	**3,645,286**	**3,265,567**	**384,267**	**385,689**	**479,199**	**155,879**	**10,013,505**	**9,460,710**	**4,471**	**5,661**	**12,294**	**10,214**	**(431,626)**	**(518,072)**	**28,203,382**	**25,421,405**
Revenue from sales of decommissioned assets	300,307	313,177	4,517,980	5,230,731	1,133,555	1,007,122	129,403	131,082	-	-	-	-	-	-	586	5,130	(552,448)	(519,189)	5,529,383	6,168,053
Total net revenue	**7,497,731**	**7,186,586**	**11,416,542**	**11,013,079**	**4,778,841**	**4,272,689**	**513,670**	**516,771**	**479,199**	**155,879**	**10,013,505**	**9,460,710**	**4,471**	**5,661**	**12,880**	**15,344**	**(984,074)**	**(1,037,261)**	**33,732,765**	**31,589,458**
Timing of revenue recognition																				
Products and services transferred at a point in time	300,307	313,177	4,517,980	5,230,731	1,133,555	1,319,700	188,438	189,490	252,403	81,143	-	-	4,471	5,661	12,880	15,344	(564,767)	(742,861)	5,845,267	6,412,385
Products and services transferred over time	7,197,424	6,873,409	6,898,562	5,782,348	3,645,286	2,952,989	325,232	327,281	226,796	74,736	10,013,505	9,460,710	-	-	-	-	(419,307)	(294,400)	27,887,498	25,177,073
Total net revenue	**7,497,731**	**7,186,586**	**11,416,542**	**11,013,079**	**4,778,841**	**4,272,689**	**513,670**	**516,771**	**479,199**	**155,879**	**10,013,505**	**9,460,710**	**4,471**	**5,661**	**12,880**	**15,344**	**(984,074)**	**(1,037,261)**	**33,732,765**	**31,589,458**

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	
	09/30/2026	09/30/2025	09/30/2026	09/30/2025
Cost of sales of new and used vehicles and parts	-	-	(8,626,845)	(7,945,615)
Construction cost (i)	-	-	(226,796)	(74,736)
Cost of sales of decommissioned fleet assets (ii)	-	-	(5,279,888)	(5,814,649)
Fleet costs / expenses (iii)	-	-	(598,269)	(656,916)
Parts, tires and maintenance	(788)	(2,882)	(1,638,020)	(1,485,425)
Personnel and payroll charges	(98,950)	(97,770)	(4,117,496)	(3,855,842)
Travel and lodging	(3,566)	(2,208)	(44,747)	(40,739)
Commissions	-	-	(287,896)	(395,182)
Services contracted from third parties	(21,839)	(19,082)	(776,202)	(607,594)
Depreciation, amortization and provision for impairment (vi)	(10,659)	(11,278)	(3,839,885)	(3,343,418)
Impairment of inventories (vi)	-	-	3,663	(68,480)
Impairment of fleet assets (vi)	(10)	(5)	(220,569)	(166,973)
Fuels and lubricants	(694)	(3,060)	(943,722)	(922,674)
Communication, advertising and publicity	(1,294)	(1,709)	(287,591)	(201,893)
Freight services	-	-	(1,478,737)	(1,395,999)
Maintenance of facilities and infrastructure	(8,115)	(6,569)	(195,628)	(194,861)
Provision for expected credit losses ("impairment") of trade receivables	-	-	(245,967)	(247,659)
Provision for judicial and administrative litigation	(50)	(1,879)	(95,365)	(93,983)
Electric power	(125)	(104)	(56,339)	(50,184)
Property lease	390	(965)	(73,173)	(37,866)
Lease of vehicles, machinery and equipment	(1,609)	(935)	(6,800)	(31,400)
PIS and COFINS credits on inputs (iv)	-	-	1,350,738	1,239,719
Extemporaneous tax credits	-	2,485	32,918	134,554
Reimbursement of shared expenses (v)	114,047	118,953	-	-
Gain on disposal of investments	-	-	81,223	-
Other costs and expenses	16,862	26,306	(146,257)	(47,498)
	(16,400)	**(702)**	**(27,717,650)**	**(26,305,313)**
Cost of sales, leases, rendering services and sale of decommissioned assets	-	-	(24,416,566)	(23,231,787)
Selling expenses	-	(17)	(1,260,846)	(1,171,109)
Administrative expenses	(41,320)	(36,152)	(1,765,071)	(1,637,393)
Provision for expected credit losses ("impairment") of trade receivables	-	-	(245,967)	(247,659)
Other operating income (expenses), net	24,920	35,467	(29,200)	(17,365)
	(16,400)	**(702)**	**(27,717,650)**	**(26,305,313)**

(i) Cost of construction and improvements made in compliance with the operations of highway and school concessions, 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$ 4,056,791 and is presented in the statements of cash flows. (R$ 3,646,428 on September 30, 2025.)

27. Finance income (costs)

	Parent company		Consolidated	
	09/30/2026	09/30/2025	09/30/2026	09/30/2025
Finance income				
Financial investments	417,475	330,285	1,444,231	1,121,011
Interest received from customers	-	70	39,902	40,864
Monetary adjustment of recoverable taxes and judicial deposits	15,267	15,678	60,167	85,977
Income from financing and credit products granted (i)	-	-	405,372	287,170
Other finance income	23,946	24,354	90,938	19,194
Finance income	**456,688**	**370,387**	**2,040,610**	**1,554,216**
Finance costs				
Interest on loans, borrowings and debentures (ii)	(514,965)	(559,568)	(5,398,762)	(5,062,641)
Interest and charges on leases payable to financial institutions	-	(4,731)	(7,935)	(16,462)
Interest on supplier financing - confirming	-	-	(820)	(174)
Foreign exchange variation	130,707	402,967	633,457	1,603,743
Losses (gains) on derivative and hedge transactions, net	(667,884)	(760,543)	(2,133,386)	(2,683,236)
Debt service costs	**(1,052,142)**	**(921,875)**	**(6,907,446)**	**(6,158,770)**
Interest on right-of-use leases	(931)	(80)	(160,949)	(142,444)
Funding expenses	(6,681)	(6,586)	(149,862)	(137,515)
Interest payable	(4,059)	(2,151)	(445,510)	(485,095)
Other finance costs	(36,727)	(18,468)	(561,638)	(407,450)
Finance costs	**(1,100,540)**	**(949,160)**	**(8,225,405)**	**(7,331,274)**
Finance income (costs), net	**(643,852)**	**(578,773)**	**(6,184,795)**	**(5,777,058)**

(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$ 30,384. (R$ 93,240 on September 30, 2025).

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 amounts for the nine-month period ended September 30, 2025 have been calculated considering the retroactive effect of the reverse stock split detailed in note 1.1.4.

The calculation of basic and diluted earnings per share is as follows:

	Parent company	
	09/30/2026	09/30/2025
Numerator:		
Loss for the period	(333,839)	(393,437)
Denominator:		
Weighted average number of outstanding shares	497,170,078	426,797,758
(=) Basic and diluted loss per share (in R$)	**(0,6715)**	**(0,9218)**

Weighted average number of common shares outstanding		
	30/09/2026	**30/09/2025**
Common shares - January 1	**436,520,267**	**436,520,267**
Effect of shares issued in the period	62,354,582	-
Effect of shares cancelled in the period	(1,704,771)	-
Effect of treasury shares	-	(9,722,509)
Weighted average number of common shares outstanding	**497,170,078**	**426,797,758**

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	
	09/30/2026	09/30/2025	09/30/2026	09/30/2025
Additions to property and equipment in the period (Note 10)	20,629	5,324	11,941,265	10,386,036
Additions to intangible assets in the period (Note 11)	7,217	3,332	298,157	397,376
Total additions in the period	**27,846**	**8,656**	**12,239,422**	**10,783,412**
Additions without cash disbursement:				
Additions financed by leases payable, FINAME and supplier financing - confirming	-	-	(419,014)	(658,809)
Addition of right-of-use leases (Note 18)	(13,536)	(2,832)	(769,103)	(680,297)
Additions for the period settled with cash flows:				
Movement in the balances of trade payables, reverse factoring and supplier financing – confirming	-	-	117,975	548,046
Total cash flows for purchase of property and equipment	**14,310**	**5,824**	**11,169,280**	**9,992,352**
Statements of cash flows:				
Operating property and equipment	-	-	10,433,074	8,977,631
Property and equipment and intangible assets for investment	14,310	5,824	736,206	1,014,721
Total	**14,310**	**5,824**	**11,169,280**	**9,992,352**

30. Events after the reporting period

30.1 Settlement and subsequent contracting of synthetic instruments

On October 1, 2026, the direct subsidiary CS Brasil Holding settled part of the synthetic instruments - Total Return Swaps, detailed in Note 19. Concurrently, it acquired in cash the same number of shares.

On October 2, 2026, CS Brasil Holding entered into new Total Return Swap transactions, in the total value of R$ 598,100, referenced to 13,107,600 common shares issued by JSL, 28,422,000 common shares issued by Movida, 36,150,000 common shares issued by Vamos, and 1,331,600 common shares issued by Automob. The transactions are subject to physical and financial settlement, with the possibility for CS Brasil Holding to elect, in either case, to repurchase the shares on the settlement date, October 02, 2028. CS Brasil will, within the period set forth in contract, give notice of its irrevocable decision to repurchase the shares upon settlement of the respective transactions.

Accordingly, SIMPAR's economic exposure to the subsidiaries remained unaltered

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Overview of Projections and Estimates Disclosed by Simpar

In a material fact disclosed on November 21, 2025 and August 27, 2026, 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
- CS Infra S.A. (“CS Infra”): EBITDA

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 September 30, 2026:

- Net Revenue of BRL 274 million: 83% of the lower end of the 2026 guidance and 44% of the 2028 guidance.
- EBITDA of BRL 18 million: 10% of the lower end of the 2026 guidance and 5% of the 2028 guidance.
- Net Debt of BRL 1.2 billion: 217% of the lower end of the 2026 guidance and 280% 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 September 30, 2026:

- Origination of BRL 2.4 billion: 204% of the 2026 guidance.
- Portfolio of BRL 3.3 billion: 117% of the 2026 guidance.

- Receivables of BRL 4.1 billion: 109% of the 2026 guidance.

Subsidiary CS Infra

Guidance to be met or exceeded by 2029:

- EBITDA of BRL 524 million

The Company reports that CS Infra achieved, in the last 12 months ended September 30, 2026:

- EBITDA of BRL 183 million: 35% of the 2029 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.