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Company Information / Capital Breakdown

Number of Shares (Units)	Last Fiscal Year 12/31/2025
Paid-in Capital	
Common	66,086,364
Preferred	0
Total	66,086,364
Treasury Shares	
Common	0
Preferred	0
Total	0

(A FREE TRANSLATION OF THE ORIGINAL IN PORTUGUESE)

ITR – Quarterly Information – December 31, 2025 – UNICASA INDUSTRIA DE MOVEIS S.A.

Version: 1

Parent Company Financial Statements / Balance Sheet – Assets

(In thousands of R\$)

Code	Description	Last Year 12/31/2025	Next-to-Last Year 12/31/2024	Second-to-Last Year 12/31/2023
1	Total Assets	380,115	329,311	315,647
1.01	Current Assets	123,306	109,709	121,388
1.01.01	Cash and Cash Equivalents	36,857	6,920	23,989
1.01.02	Financial Investments	16,484	24,847	33,478
1.01.02.03	Financial Investments Stated at Amortized Cost	16,484	24,847	33,478
1.01.03	Accounts Receivable	29,033	36,180	24,822
1.01.03.01	Trade Receivables	29,033	36,180	24,822
1.01.04	Inventories	28,426	25,570	27,183
1.01.06	Recoverable Taxes	6,291	10,936	4,283
1.01.06.01	Current Recoverable Taxes	6,291	10,936	4,283
1.01.08	Other Current Assets	6,215	5,256	7,633
1.01.08.03	Other	6,215	5,256	7,633
1.01.08.03.01	Advances and Prepayments	973	1,033	864
1.01.08.03.02	Loans Granted	1,427	918	1,549
1.01.08.03.03	Prepaid Expenses	3,815	3,305	5,220
1.02	Non-Current Assets	256,809	219,602	194,259
1.02.01	Long-Term Assets	34,422	15,971	27,013
1.02.01.03	Financial Investments Measured at Amortized Cost	12,689	0	10,195
1.02.01.04	Accounts Receivable	14,236	12,857	13,611
1.02.01.04.01	Trade Receivables	14,236	12,857	13,611
1.02.01.07	Deferred Taxes	701	0	416
1.02.01.07.01	Deferred Income Tax and Social Contribution	701	0	416
1.02.01.10	Other Non-Current Assets	6,796	3,114	2,791
1.02.01.10.01	Non-current Assets for Sale	2,090	2,377	1,597

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ITR – Quarterly Information – December 31, 2025 – UNICASA INDUSTRIA DE MOVEIS S.A.

Version: 1

Parent Company Financial Statements / Balance Sheet – Assets

(In thousands of R\$)

Code	Description	Last Year 12/31/2025	Next-to-Last Year 12/31/2024	Second-to-Last Year 12/31/2023
1.02.01.10.03	Recoverable Taxes	1,068	69	219
1.02.01.10.04	Judicial Deposits	468	450	575
1.02.01.10.05	Loans Granted	3,128	170	352
1.02.01.10.06	Other Assets	42	48	48
1.02.02	Investments	31,734	27,218	8,553
1.02.02.01	Equity Interest	31,734	27,218	8,553
1.02.02.01.02	Interest in Subsidiaries	31,714	27,198	8,533
1.02.02.01.04	Other Investments	20	20	20
1.02.03	Property, Plant and Equipment	187,807	173,633	156,628
1.02.03.01	Property, Plant and Equipment in Use	176,146	126,468	91,254
1.02.03.03	Property, Plant and Equipment in Progress	11,661	47,165	65,374
1.02.04	Intangible Assets	2,846	2,780	2,065
1.02.04.01	Intangible Assets	2,846	2,780	2,065
1.02.04.01.02	Intangible Assets in Use	2,846	2,780	2,065

(A FREE TRANSLATION OF THE ORIGINAL IN PORTUGUESE)

ITR – Quarterly Information – December 31, 2025 – UNICASA INDUSTRIA DE MOVEIS S.A.

Version: 1

Parent Company Financial Statements / Balance Sheet – Liabilities

(In thousands of R\$)

Code	Description	Last Year 12/31/2025	Next-to-Last Year 12/31/2024	Second-to-Last Year 12/31/2023
2	Total Liabilities	380,115	329,311	315,647
2.01	Current Liabilities	69,369	60,524	70,036
2.01.01	Payroll and Related Charges	6,714	5,824	5,173
2.01.01.01	Payroll	1,569	1,324	1,251
2.01.01.02	Labor Liabilities	5,145	4,500	3,922
2.01.02	Trade Payables	7,359	8,412	6,255
2.01.02.01	Domestic Suppliers	4,106	3,656	2,932
2.01.02.02	Foreign Suppliers	3,253	4,756	3,323
2.01.03	Tax Liabilities	1,330	2,464	1,724
2.01.03.01	Federal Tax Liabilities	1,089	1,664	1,279
2.01.03.01.02	Other Tax and Federal Liabilities	1,089	1,664	1,279
2.01.03.02	State Tax Liabilities	232	790	426
2.01.03.03	Municipal Tax Liabilities	9	10	19
2.01.04	Loans and Financing	12,078	1,577	4,749
2.01.04.01	Loans and Financing	12,078	1,577	4,749
2.01.05	Other Liabilities	41,888	42,247	52,028
2.01.05.02	Other	41,888	42,247	52,028
2.01.05.02.01	Dividends and Interest on Equity Payable	0	10,546	11,672
2.01.05.02.04	Contractual Obligations	38,675	29,396	37,474
2.01.05.02.05	Other Current Liabilities	3,213	2,305	2,882
2.01.06	Provisions	0	0	107
2.01.06.02	Other Provisions	0	0	107
2.01.06.02.04	Provision for Termination of Commercial Relationship	0	0	107

(A FREE TRANSLATION OF THE ORIGINAL IN PORTUGUESE)

ITR – Quarterly Information – December 31, 2025 – UNICASA INDUSTRIA DE MOVEIS S.A.

Version: 1

Parent Company Financial Statements / Balance Sheet – Liabilities

(In thousands of R\$)

Code	Description	Last Year 12/31/2025	Next-to-Last Year 12/31/2024	Second-to-Last Year 12/31/2023
2.02	Non-Current Liabilities	130,333	76,405	55,616
2.02.01	Loans and Financing	123,077	70,831	49,228
2.02.01.01	Loans and Financing	123,077	70,831	49,228
2.02.02	Other Liabilities	1,183	620	1,277
2.02.02.02	Other	1,183	620	1,277
2.02.02.02.06	Other Non-Current Liabilities	1,183	620	1,277
2.02.03	Deferred Taxes	0	776	0
2.02.03.01	Deferred Income Tax and Social Contribution	0	776	0
2.02.04	Provisions	6,073	4,178	5,111
2.02.04.01	Provisions for Tax, Social Security, Labor and Civil Liabilities	6,073	4,178	5,111
2.02.04.01.02	Provisions for Social Security and Labor Liabilities	240	246	974
2.02.04.01.04	Provisions for Civil Liabilities	5,833	3,932	4,137
2.03	Equity	180,413	192,382	189,995
2.03.01	Paid-in Capital	147,000	147,000	147,000
2.03.04	Profit Reserves	32,183	43,732	43,284
2.03.04.01	Legal reserve	5,966	5,966	5,343
2.03.04.10	Expansion Reserve	26,217	37,766	37,941
2.03.07	Cumulative Translation Adjustments	1,230	1,650	-289

(A FREE TRANSLATION OF THE ORIGINAL IN PORTUGUESE)

ITR – Quarterly Information – December 31, 2025 - UNICASA INDUSTRIA DE MOVEIS S.A.

Version: 1

Parent Company Financial Statements / Statement of Income
(In thousands of R\$)

Code	Description	Last Year 01/01/2025 to 12/31/2025	Next-to-Last Year 01/01/2024 to 12/31/2024	Second-to-Last Year 01/01/2023 to 12/31/2023
3.01	Income from Sale of Goods and/or Services	221,676	207,596	207,510
3.02	Cost of Goods Sold and/or Services	-156,773	-133,667	-135,275
3.03	Gross Profit	64,903	73,929	72,235
3.04	Operating Expenses/Income	-76,569	-67,222	-62,099
3.04.01	Selling Expenses	-47,081	-42,733	-41,944
3.04.02	General and Administrative Expenses	-22,917	-18,391	-18,763
3.04.04	Other Operating Income	9,560	2,612	3,956
3.04.05	Other Operating Expenses	-91	-1,158	-225
3.04.06	Equity Income (Loss)	-16,040	-7,552	-5,123
3.05	Earnings Before Financial Result and Taxes	-11,666	6,707	10,136
3.06	Financial Result	-1,359	6,953	5,086
3.06.01	Financial Income	15,548	15,412	11,363
3.06.02	Financial Expenses	-16,907	-8,459	-6,277
3.07	Earnings Before Income Taxes	-13,025	13,660	15,222
3.08	Income Tax and Social Contribution on Income	1,476	-1,211	-55
3.08.01	Current	0	-20	886
3.08.02	Deferred	1,476	-1,191	-941
3.09	Net Income (Loss) from Continuing Operations	-11,549	12,449	15,167
3.11	Net Income (Loss) for the Period	-11,549	12,449	15,167
3.99	Earnings per Share - (R\$/Share)			
3.99.01	Basic Earnings per Share			
3.99.01.01	Common	-0.1748	0.1884	0.2295
3.99.02	Diluted Earnings per Share			
3.99.02.01	Common	-0.1748	0.1884	0.2295

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ITR – Quarterly Information – December 31, 2025 - UNICASA INDUSTRIA DE MOVEIS S.A.

Version: 1

Parent Company Financial Statements / Statement of Comprehensive Income

(In thousands of R\$)

Code	Description	Last Year	Next-to-Last Year	Second-to-Last Year
		01/01/2025 to 12/31/2025	01/01/2024 to 12/31/2024	01/01/2023 to 12/31/2023
4.01	Net Income for the Period	-11,549	12,449	15,167
4.02	Other Comprehensive Income	-420	1,939	-289
4.03	Comprehensive Income (Loss) for the Period	-11,969	14,388	14,878

(A FREE TRANSLATION OF THE ORIGINAL IN PORTUGUESE)

ITR – Quarterly Information – December 31, 2025 - UNICASA INDUSTRIA DE MOVEIS S.A.

Version: 1

Parent Company Financial Statements / Statement of Cash Flows (Indirect Method)

(In thousands of R\$)

Code	Description	Last Year 01/01/2025 to 12/31/2025	Next-to-Last Year 01/01/2024 to 12/31/2024	Second-to-Last Year 01/01/2023 to 12/31/2023
6.01	Net Cash from Operating Activities	37,536	12,659	39,993
6.01.01	Cash Provided by Operations	30,730	33,162	27,294
6.01.01.01	Net Income (Loss) before Income Tax and Social Contribution	-11,549	12,449	15,167
6.01.01.02	Depreciation and Amortization	12,037	8,429	7,969
6.01.01.03	Exchange Variation – Trade Receivables	2,743	-3,267	303
6.01.01.04	Exchange Variation – Trade Payables	-589	801	-16
6.01.01.06	Provision for Labor, Tax, Civil and Termination of Commercial Relationship Risks	1,895	-1,040	-502
6.01.01.07	Provision for Obsolescence	682	546	140
6.01.01.08	Allowance for Doubtful Accounts – Accounts Receivable and Loans Granted	2,626	1,059	-1,387
6.01.01.10	Other Provisions	100	-431	-1,349
6.01.01.11	Income Tax and Social Contribution	-1,476	1,211	55
6.01.01.12	Interest on Loans	7,727	3,718	1,328
6.01.01.14	Write-offs of Property, Plant and Equipment	494	2,135	463
6.01.01.15	Equity Income (Loss)	16,040	7,552	5,123
6.01.02	Changes in Assets and Liabilities	6,837	-15,694	19,658
6.01.02.01	Trade Receivables	399	-8,396	4,595
6.01.02.02	Inventories	-3,537	1,067	7,793
6.01.02.03	Taxes Recoverable	3,677	-4,082	-1,986
6.01.02.05	Loans Granted	-3,467	813	-602
6.01.02.08	Other Current and Non-Current Assets	-461	1,819	2,533
6.01.02.09	Non-Current Assets Held for Sale	287	-780	1,149
6.01.02.14	Trade Payables	-464	1,356	-2,625
6.01.02.15	Contractual Liabilities	9,279	-8,424	-279
6.01.02.16	Tax Liabilities	-1,134	740	-962

(A FREE TRANSLATION OF THE ORIGINAL IN PORTUGUESE)

ITR – Quarterly Information – December 31, 2025 - UNICASA INDUSTRIA DE MOVEIS S.A.

Version: 1

Parent Company Financial Statements / Statement of Cash Flows (Indirect Method)

(In thousands of R\$)

Code	Description	Last Year 01/01/2025 to 12/31/2025	Next-to-Last Year 01/01/2024 to 12/31/2024	Second-to-Last Year 01/01/2023 to 12/31/2023
6.01.02.17	Other Current and Non-Current Liabilities	2,258	193	10,042
6.01.03	Other	-31	-4,809	-6,959
6.01.03.01	Income Tax and Social Contribution Paid	-31	-3,354	-5,642
6.01.03.02	Payment of Interest	0	0	-1,317
6.01.03.03	Payment of Withholding Income Tax on Interest on Equity	0	-1,455	0
6.02	Net Cash Provided by (Used in) Investing Activities	-52,073	-33,737	-67,992
6.02.01	Financial Investments	-4,326	18,826	-35,517
6.02.02	Capital Payment in Subsidiary	-20,976	-24,278	-5,540
6.02.04	Acquisition of Property, Plant and Equipment	-26,179	-27,091	-26,221
6.02.05	Acquisition of Intangible Assets	-592	-1,194	-714
6.03	Net Cash from Financing Activities	44,474	4,009	33,471
6.03.03	Loans Taken	61,682	23,536	49,228
6.03.04	Payment of Loans	-2,334	-4,853	-5,140
6.03.05	Payment of Interest on Equity	-10,546	-11,672	-10,617
6.03.08	Payment of Interest on Loans	-4,328	-3,002	0
6.04	Exchange Variation on Cash and Cash Equivalents	0	0	-14
6.05	Increase (Decrease) in Cash and Cash Equivalents	29,937	-17,069	5,458
6.05.01	Cash and Cash Equivalents at the Beginning of the Period	6,920	23,989	18,531
6.05.02	Cash and Cash Equivalents at the End of the Period	36,857	6,920	23,989

(A FREE TRANSLATION OF THE ORIGINAL IN PORTUGUESE)

ITR – Quarterly Information – December 31, 2025 - UNICASA INDUSTRIA DE MOVEIS S.A.

Version: 1

Parent Company Financial Statements / Statement of Changes in Equity – 1/1/2025 to 12/31/2025

(In thousands of R\$)

Code	Description	Paid-In Capital	Capital Reserves, Options Granted and Treasury Shares	Income Reserve	Retained Profits or Accumulated Losses	Other Comprehensive Income	Equity
5.01	Opening Balances	147,000	0	43,732	0	1,650	192,382
5.02	Prior-year Adjustments	0	0	0	0	0	0
5.03	Adjusted Opening Balances	147,000	0	43,732	0	1,650	192,382
5.04	Capital Transactions with Partners	0	0	0	0	0	0
5.05	Total Comprehensive Income (Loss)	0	0	0	-11,549	-420	-11,969
5.05.01	Net Income for the Period	0	0	0	-11,549	0	-11,549
5.05.02	Other Comprehensive Income (Loss)	0	0	0	0	-420	-420
5.05.02.04	Translation Adjustments in the Period	0	0	0	0	-420	-420
5.06	Internal Changes in Equity	0	0	-11,549	11,549	0	0
5.06.01	Recording of Reserves	0	0	-11,549	11,549	0	0
5.07	Closing Balances	147,000	0	32,183	0	1,230	180,413

(A FREE TRANSLATION OF THE ORIGINAL IN PORTUGUESE)

ITR – Quarterly Information – December 31, 2025 - UNICASA INDUSTRIA DE MOVEIS S.A.

Version: 1

Parent Company Financial Statements / Statement of Changes in Equity – 1/1/2024 to 12/31/2024

(In thousands of R\$)

Code	Description	Paid-In Capital	Capital Reserves, Options Granted and Treasury Shares	Income Reserve	Retained Profits or Accumulated Losses	Other Comprehensive Income	Equity
5.01	Opening Balances	147,000	0	43,284	0	-289	189,995
5.02	Prior-year Adjustments	0	0	0	0	0	0
5.03	Adjusted Opening Balances	147,000	0	43,284	0	-289	189,995
5.04	Capital Transactions with Partners	0	0	0	-12,001	0	-12,001
5.04.07	Interest on Equity	0	0	0	-12,001	0	-12,001
5.05	Total Comprehensive Income (Loss)	0	0	0	12,449	1,939	14,388
5.05.01	Net Income for the Period	0	0	0	12,449	0	12,449
5.05.02	Other Comprehensive Income (Loss)	0	0	0	0	1,939	1,939
5.05.02.04	Translation Adjustments in the Period	0	0	0	0	1,939	1,939
5.06	Internal Changes in Equity	0	0	448	-448	0	0
5.06.01	Recording of Reserves	0	0	448	-448	0	0
5.07	Closing Balances	147,000	0	43,732	0	1,650	192,382

(A FREE TRANSLATION OF THE ORIGINAL IN PORTUGUESE)

ITR – Quarterly Information – December 31, 2025 - UNICASA INDUSTRIA DE MOVEIS S.A.

Version: 1

Parent Company Financial Statements / Statement of Changes in Equity– 1/1/2023 to 12/31/2023

(In thousands of R\$)

Code	Description	Paid-In Capital	Capital Options Granted and Treasury Shares	Reserves, Granted and	Income Reserve	Retained Profits or Accumulated Losses	Other Comprehensive Income	Equity
5.01	Opening Balances	147,000		0	41,394	0	338	188,732
5.02	Prior-year Adjustments	0		0	0	0	0	0
5.03	Adjusted Opening Balances	147,000		0	41,394	0	338	188,732
5.04	Capital Transactions with Partners	0		0	0	-13,277	0	-13,277
5.04.07	Interest on Equity	0		0	0	-13,277	0	-13,277
5.05	Total Comprehensive Income (Loss)	0		0	0	15,167	-627	14,540
5.05.01	Net Income for the Period	0		0	0	15,167	0	15,167
5.05.02	Other Comprehensive Income (Loss)	0		0	0	0	-627	-627
5.05.02.04	Translation Adjustments in the Period	0		0	0	0	-627	-627
5.06	Internal Changes in Equity	0		0	1,890	-1,890	0	0
5.06.01	Recording of Reserves	0		0	1,890	-1,890	0	0
5.07	Closing Balances	147,000		0	43,284	0	-289	189,995

(A FREE TRANSLATION OF THE ORIGINAL IN PORTUGUESE)

ITR – Quarterly Information – December 31, 2025 - UNICASA INDUSTRIA DE MOVEIS S.A.

Version: 1

Parent Company Financial Statements / Statement of Value Added

(In thousands of R\$)

Code	Description	Last Year 01/01/2025 to 12/31/2025	Next-to-Last Year 01/01/2024 to 12/31/2024	Second-to-Last Year 01/01/2023 to 12/31/2023
7.01	Income	279,167	255,020	259,389
7.01.01	Sales of Goods, Products and Services	272,399	254,659	256,098
7.01.02	Other Income	9,394	1,420	3,721
7.01.04	Addition to/Reversal of Allowance for Doubtful Accounts	-2,626	-1,059	-430
7.02	Inputs Acquired from Third Parties	-182,398	-157,231	-159,853
7.02.01	Cost of Products Sold and Services Rendered	-128,439	-111,203	-113,663
7.02.02	Supplies, Electricity, Outsourced Services and Others	-42,717	-40,704	-40,098
7.02.03	Loss/Recovery of Asset Values	-682	-546	-140
7.02.04	Other	-10,560	-4,778	-5,952
7.03	Gross Value Added	96,769	97,789	99,536
7.04	Retentions	-12,037	-8,429	-7,970
7.04.01	Depreciation, Amortization and Depletion	-12,037	-8,429	-7,970
7.05	Net Added Value Produced	84,732	89,360	91,566
7.06	Added Value from Transfers	-130	8,173	6,459
7.06.01	Equity Income (Loss)	-16,040	-7,552	-5,123
7.06.02	Financial Income	15,910	15,725	11,582
7.07	Total Value Added to Distribute	84,602	97,533	98,025
7.08	Distribution of Added Value	84,602	97,533	98,025
7.08.01	Personnel	50,252	43,437	42,955
7.08.01.01	Direct Compensation	40,616	35,243	34,724
7.08.01.02	Benefits	6,408	5,335	5,270
7.08.01.03	F.G.T.S. (Government Severance Fund)	3,228	2,859	2,961

(A FREE TRANSLATION OF THE ORIGINAL IN PORTUGUESE)

ITR – Quarterly Information – December 31, 2025 - UNICASA INDUSTRIA DE MOVEIS S.A.

Version: 1

Parent Company Financial Statements / Statement of Value Added

(In thousands of R\$)

Code	Description	Last Year	Next-to-Last Year	Second-to-Last Year
		01/01/2025 to 12/31/2025	01/01/2024 to 12/31/2024	01/01/2023 to 12/31/2023
7.08.02	Taxes, Fees and Contributions	32,626	33,904	34,512
7.08.02.01	Federal	20,283	22,128	21,225
7.08.02.02	State	12,262	11,704	13,228
7.08.02.03	Municipal	81	72	59
7.08.03	Remuneration of Loan Capital	13,273	7,743	5,391
7.08.03.01	Interest	7,569	3,709	1,329
7.08.03.02	Rentals	957	842	779
7.08.03.03	Other	4,747	3,192	3,283
7.08.04	Remuneration of Own Capital	-11,549	12,449	15,167
7.08.04.01	Interest on Equity	0	12,001	13,277
7.08.04.03	Accumulated Losses/Retained Profits in the Period	-11,549	448	1,890

(A FREE TRANSLATION OF THE ORIGINAL IN PORTUGUESE)

ITR – Quarterly Information – December 31, 2025 - UNICASA INDUSTRIA DE MOVEIS S.A.

Version: 1

Consolidated Financial Statements / Balance Sheet – Assets

(In thousands of R\$)

Code	Description	Last Year 12/31/2025	Next-to-Last Year 12/31/2024	Second-to-Last Year 12/31/2023
1	Total Assets	415,063	366,975	349,181
1.01	Current Assets	127,334	106,980	122,833
1.01.01	Cash and Cash Equivalents	38,944	10,341	26,100
1.01.02	Financial Investments	16,484	24,847	33,478
1.01.02.03	Financial Investments Stated at Amortized Cost	16,484	24,847	33,478
1.01.03	Accounts Receivable	26,098	26,853	20,163
1.01.03.01	Trade Receivables	26,098	26,853	20,163
1.01.04	Inventories	29,176	26,004	27,640
1.01.06	Recoverable Taxes	6,327	10,968	6,434
1.01.06.01	Current Recoverable Taxes	6,327	10,968	6,434
1.01.08	Other Current Assets	10,305	7,967	9,018
1.01.08.03	Other	10,305	7,967	9,018
1.01.08.03.01	Advances and Prepayments	1,023	2,344	1,494
1.01.08.03.02	Loans Granted	1,427	918	1,549
1.01.08.03.03	Prepaid Expenses	7,855	4,705	5,975
1.02	Non-Current Assets	287,729	259,995	226,348
1.02.01	Long-Term Assets	43,738	27,537	33,143
1.02.01.03	Financial Investments Measured at Amortized Cost	12,689	0	10,195
1.02.01.04	Accounts Receivable	14,236	12,857	13,611
1.02.01.04.01	Trade Receivables	14,236	12,857	13,611
1.02.01.07	Deferred Taxes	6,712	7,840	3,458
1.02.01.07.01	Deferred Income Tax and Social Contribution	6,712	7,840	3,458
1.02.01.10	Other Non-Current Assets	10,101	6,840	5,879

(A FREE TRANSLATION OF THE ORIGINAL IN PORTUGUESE)

ITR – Quarterly Information – December 31, 2025 - UNICASA INDUSTRIA DE MOVEIS S.A.

Version: 1

Consolidated Financial Statements / Balance Sheet – Assets

(In thousands of R\$)

Code	Description	Last Year 12/31/2025	Next-to-Last Year 12/31/2024	Second-to-Last Year 12/31/2023
1.02.01.10.01	Non-current Assets for Sale	2,090	2,377	1,597
1.02.01.10.03	Recoverable Taxes	1,068	69	219
1.02.01.10.04	Judicial Deposits	468	450	575
1.02.01.10.05	Loans Granted	3,128	170	352
1.02.01.10.06	Other Assets	3,347	3,774	3,136
1.02.02	Investments	20	20	20
1.02.02.01	Equity Interest	20	20	20
1.02.02.01.05	Other Investments	20	20	20
1.02.03	Property, Plant and Equipment	241,125	227,353	188,746
1.02.03.01	Property, Plant and Equipment in Use	218,743	177,623	65,374
1.02.03.03	Property, Plant and Equipment in Progress	22,382	49,730	123,372
1.02.04	Intangible Assets	2,846	5,085	4,439
1.02.04.01	Intangible Assets	2,846	5,085	4,439
1.02.04.01.02	Intangible Assets in Use	2,846	5,085	4,439

(A FREE TRANSLATION OF THE ORIGINAL IN PORTUGUESE)

ITR – Quarterly Information – December 31, 2025 - UNICASA INDUSTRIA DE MOVEIS S.A.

Version: 1

Consolidated Financial Statements / Balance Sheet – Liabilities

(In thousands of R\$)

Code	Description	Last Year 12/31/2025	Next-to-Last Year 12/31/2024	Second-to-Last Year 12/31/2023
2	Total Liabilities	415,063	366,975	349,181
2.01	Current Liabilities	87,178	74,812	83,281
2.01.01	Payroll and Related Charges	6,742	5,841	5,233
2.01.01.01	Payroll	1,579	1,337	1,264
2.01.01.02	Labor Liabilities	5,163	4,504	3,969
2.01.02	Trade Payables	8,506	8,654	6,554
2.01.02.01	Domestic Suppliers	5,253	3,898	3,231
2.01.02.02	Foreign Suppliers	3,253	4,756	3,323
2.01.03	Tax Liabilities	1,393	2,506	1,743
2.01.03.01	Federal Tax Liabilities	1,092	1,664	1,281
2.01.03.01.02	Other Tax and Federal Liabilities	1,092	1,664	1,281
2.01.03.02	State Tax Liabilities	292	832	443
2.01.03.03	Municipal Tax Liabilities	9	10	19
2.01.04	Loans and Financing	15,795	5,900	7,888
2.01.04.01	Loans and Financing	12,078	1,577	4,749
2.01.04.03	Lease Financing	3,717	4,323	3,139
2.01.05	Other Liabilities	54,742	51,911	61,756
2.01.05.02	Other	54,742	51,911	61,756
2.01.05.02.01	Dividends and Interest on Equity Payable	0	10,546	11,672
2.01.05.02.04	Contractual Obligations	50,819	38,264	46,846
2.01.05.02.05	Other Current Liabilities	3,923	3,101	3,238
2.01.06	Provisions	0	0	107
2.01.06.02	Other Provisions	0	0	107
2.01.06.02.04	Provision for Termination of Commercial Relationship	0	0	107

(A FREE TRANSLATION OF THE ORIGINAL IN PORTUGUESE)

ITR – Quarterly Information – December 31, 2025 - UNICASA INDUSTRIA DE MOVEIS S.A.

Version: 1

Consolidated Financial Statements / Balance Sheet – Liabilities

(In thousands of R\$)

Code	Description	Last Year 12/31/2025	Next-to-Last Year 12/31/2024	Second-to-Last Year 12/31/2023
2.02	Non-Current Liabilities	147,472	99,781	75,905
2.02.01	Loans and Financing	140,216	94,207	69,930
2.02.01.01	Loans and Financing	123,077	70,831	49,228
2.02.01.03	Lease Financing	17,139	23,376	20,702
2.02.02	Other Liabilities	1,183	620	864
2.02.02.02	Other	1,183	620	864
2.02.02.02.06	Other Non-Current Liabilities	1,183	620	864
2.02.03	Deferred Taxes	0	776	0
2.02.03.01	Deferred Income Tax and Social Contribution	0	776	0
2.02.04	Provisions	6,073	4,178	5,111
2.02.04.01	Provisions for Tax, Social Security, Labor and Civil Liabilities	6,073	4,178	5,111
2.02.04.01.02	Provisions for Social Security and Labor Liabilities	240	246	974
2.02.04.01.04	Provisions for Civil Liabilities	5,833	3,932	4,137
2.03	Consolidated Equity	180,413	192,382	189,995
2.03.01	Paid-in Capital	147,000	147,000	147,000
2.03.04	Profit Reserves	32,183	43,732	43,284
2.03.04.01	Legal reserve	5,966	5,966	5,343
2.03.04.10	Expansion Reserve	26,217	37,766	37,941
2.03.07	Cumulative Translation Adjustments	1,230	1,650	-289

(A FREE TRANSLATION OF THE ORIGINAL IN PORTUGUESE)

ITR – Quarterly Information – December 31, 2025 - UNICASA INDUSTRIA DE MOVEIS S.A.

Version: 1

Consolidated Financial Statements / Statement of Income
(In thousands of R\$)

Code	Description	Last Year	Next-to-Last Year	Second-to-Last Year
		01/01/2025 to 12/31/2025	01/01/2024 to 12/31/2024	01/01/2023 to 12/31/2023
3.01	Income from Sale of Goods and/or Services	238,958	226,559	217,397
3.02	Cost of Goods Sold and/or Services	-164,710	-140,178	-140,335
3.03	Gross Profit	74,248	86,381	77,062
3.04	Operating Expenses/Income	-84,954	-82,808	-68,810
3.04.01	Selling Expenses	-68,918	-65,978	-53,800
3.04.02	General and administrative expenses	-22,917	-18,305	-18,763
3.04.04	Other Operating Income	8,475	2,633	3,978
3.04.05	Other Operating Expenses	-1,594	-1,158	-225
3.05	Earnings Before Financial Result and Taxes	-10,706	3,573	8,252
3.06	Financial Result	-1,424	7,013	5,185
3.06.01	Financial Income	15,706	15,584	11,524
3.06.02	Financial Expenses	-17,130	-8,571	-6,339
3.07	Earnings Before Income Taxes	-12,130	10,586	13,437
3.08	Income Tax and Social Contribution on Income	581	1,863	1,730
3.08.01	Current	0	-433	868
3.08.02	Deferred	581	2,296	862
3.09	Net Income (Loss) from Continuing Operations	-11,549	12,449	15,167
3.11	Consolidated Losses/Earnings in the Period	-11,549	12,449	15,167
3.11.01	Attributed to Partners of Parent Company	-11,549	12,449	15,167
3.99	Earnings per Share - (R\$/Share)			
3.99.01	Basic Earnings per Share			
3.99.01.01	Common	-0.1748	0.1884	0.2295
3.99.02	Diluted Earnings per Share			
3.99.02.01	Common	-0.1748	0.1884	0.2295

(A FREE TRANSLATION OF THE ORIGINAL IN PORTUGUESE)

ITR – Quarterly Information – December 31, 2025 - UNICASA INDUSTRIA DE MOVEIS S.A.

Version: 1

Parent Company Financial Statements / Statement of Comprehensive Income

(In thousands of R\$)

Code	Description	Last Year	Next-to-Last Year	Second-to-Last Year
		01/01/2025 to 12/31/2025	01/01/2024 to 12/31/2024	01/01/2023 to 12/31/2023
4.01	Consolidated Net Income in the Period	-11,549	12,449	15,167
4.02	Other Comprehensive Income (Loss)	-420	1,939	-289
4.03	Consolidated Comprehensive Income (Loss) in the Period	-11,969	14,388	14,878
4.03.01	Attributable to Controlling Shareholders	-11,969	14,388	14,878

(A FREE TRANSLATION OF THE ORIGINAL IN PORTUGUESE)

ITR – Quarterly Information – December 31, 2025 - UNICASA INDUSTRIA DE MOVEIS S.A.

Version: 1

Parent Company Financial Statements / Statement of Cash Flows (Indirect Method)

(In thousands of R\$)

Code	Description	Last Year	Next-to-Last Year	Second-to-Last Year
		01/01/2025 to 12/31/2025	01/01/2024 to 12/31/2024	01/01/2023 to 12/31/2023
6.01	Net Cash from Operating Activities	26,734	13,457	40,291
6.01.01	Cash Provided by Operations	23,377	29,705	20,591
6.01.01.01	Net Income (Loss) before Income Tax and Social Contribution	-11,549	12,449	15,167
6.01.01.02	Depreciation and Amortization	17,958	14,235	8,961
6.01.01.03	Exchange Variation – Trade Receivables	2,743	-3,267	303
6.01.01.04	Exchange Variation – Trade Payables	-589	801	-16
6.01.01.06	Provision for Labor, Tax, Civil and Termination of Commercial Relationship Risks	1,895	-1,040	-502
6.01.01.07	Provision for Obsolescence	682	546	140
6.01.01.08	Allowance for Doubtful Accounts – Accounts Receivable and Loans Granted	2,626	1,059	-1,387
6.01.01.10	Other Provisions	6	24	-2,137
6.01.01.11	Income Tax and Social Contribution	-581	-1,863	-1,730
6.01.01.12	Interest on Loans	7,727	3,718	1,329
6.01.01.14	Write-offs of Property, Plant and Equipment	2,459	3,043	463
6.01.02	Changes in Assets and Liabilities	3,388	-11,023	26,659
6.01.02.01	Trade Receivables	-5,993	-3,728	11,199
6.01.02.02	Inventories	-3,854	1,090	7,825
6.01.02.03	Taxes Recoverable	3,673	-1,963	2,139
6.01.02.05	Loans Granted	-3,467	813	-602
6.01.02.08	Other Current and Non-Current Assets	-1,420	-145	1,294
6.01.02.09	Non-Current Assets Held for Sale	287	-780	1,149
6.01.02.14	Trade Payables	441	1,299	-1,574
6.01.02.15	Contractual Liabilities	12,555	-8,582	4,409
6.01.02.16	Tax Liabilities	-1,113	763	-944

(A FREE TRANSLATION OF THE ORIGINAL IN PORTUGUESE)

ITR – Quarterly Information – December 31, 2025 - UNICASA INDUSTRIA DE MOVEIS S.A.

Version: 1

Parent Company Financial Statements / Statement of Cash Flows (Indirect Method)

(In thousands of R\$)

Code	Description	Last Year	Next-to-Last Year	Second-to-Last Year
		01/01/2025 to 12/31/2025	01/01/2024 to 12/31/2024	01/01/2023 to 12/31/2023
6.01.02.17	Other Current and Non-Current Liabilities	2,279	210	1,764
6.01.03	Other	-31	-5,225	-6,959
6.01.03.01	Income Tax and Social Contribution Paid	-31	-3,770	-5,642
6.01.03.02	Payment of Interest	0	0	-1,317
6.01.03.03	Payment of Withholding Income Tax on Interest on Equity	0	-1,455	0
6.02	Net Cash Provided by (Used in) Investing Activities	-42,003	-29,026	-70,718
6.02.01	Financial Investments	-4,326	18,826	-35,517
6.02.04	Acquisition of Property, Plant and Equipment	-37,085	-46,658	-32,070
6.02.05	Acquisition of Intangible Assets	-592	-1,194	-3,131
6.03	Net Cash from Financing Activities	41,306	1,577	32,386
6.03.03	Loans Taken	61,682	23,536	49,228
6.03.04	Payment of Loans	-2,334	-4,853	-5,136
6.03.05	Payment of Interest on Equity	-10,546	-11,672	-10,617
6.03.08	Payment of Interest on Loans	-4,328	-3,002	0
6.03.09	Lease Payment	-2,140	-1,210	-1,089
6.03.09.10	Payment of Interest on Leases	-1,028	-1,222	0
6.04	Exchange Variation on Cash and Cash Equivalents	2,566	-1,767	613
6.05	Increase (Decrease) in Cash and Cash Equivalents	28,603	-15,759	2,572
6.05.01	Cash and Cash Equivalents at the Beginning of the Period	10,341	26,100	23,528
6.05.02	Cash and Cash Equivalents at the End of the Period	38,944	10,341	26,100

(A FREE TRANSLATION OF THE ORIGINAL IN PORTUGUESE)

ITR – Quarterly Information – December 31, 2025 - UNICASA INDUSTRIA DE MOVEIS S.A.

Version: 1

Consolidated Financial Statements / Statement of Changes in Equity - 1/1/2025 to 12/31/2025

(In thousands of R\$)

Code	Description	Paid-In Capital	Capital Options Granted and Treasury Shares	Reserves, Reserves, and Treasury Shares	Income Reserve	Retained Profits or Accumulated Losses	Other Comprehensive Income	Equity	Non-Controlling Interest	Consolidated Equity
5.01	Opening Balances	147,000		0	43,732	0	1,650	192,382	0	192,382
5.02	Prior-year Adjustments	0		0	0	0	0	0	0	0
5.03	Adjusted Opening Balances	147,000		0	43,732	0	1,650	192,382	0	192,382
5.04	Capital Transactions with Partners	0		0	0	0	0	0	0	0
5.05	Total Comprehensive Income (Loss)	0		0	0	-11,549	-420	-11,969	0	-11,969
5.05.01	Net Income for the Period	0		0	0	-11,549	0	-11,549	0	-11,549
5.05.02	Other Comprehensive Income (Loss)	0		0	0	0	-420	-420	0	-420
5.05.02.04	Translation Adjustments in the Period	0		0	0	0	-420	-420	0	-420
5.06	Internal Changes in Equity	0		0	-11,549	11,549	0	0	0	0
5.07	Closing Balances	147,000		0	32,183	0	1,230	180,413	0	180,413

(A FREE TRANSLATION OF THE ORIGINAL IN PORTUGUESE)

ITR – Quarterly Information – December 31, 2025 - UNICASA INDUSTRIA DE MOVEIS S.A.

Version: 1

Consolidated Financial Statements / Statement of Changes in Equity - 1/1/2024 to 12/31/2024

(In thousands of R\$)

Code	Description	Paid-In Capital	Capital Options Granted and Treasury Shares	Reserves, Granted	Income Reserve	Retained Profits or Accumulated Losses	Other Comprehensive Income	Equity	Non-Controlling Interest	Consolidated Equity
5.01	Opening Balances	147,000		0	43,284	0	-289	189,995	0	189,995
5.02	Prior-year Adjustments	0		0	0	0	0	0	0	0
5.03	Adjusted Opening Balances	147,000		0	43,284	0	-289	189,995	0	189,995
5.04	Capital Transactions with Partners	0		0	0	-12,001	0	-12,001	0	-12,001
5.04.07	Interest on Equity	0		0	0	-12,001	0	-12,001	0	-12,001
5.05	Total Comprehensive Income (Loss)	0		0	0	12,449	1,939	14,388	0	14,388
5.05.01	Net Income for the Period	0		0	0	12,449	0	12,449	0	12,449
5.05.02	Other Comprehensive Income (Loss)	0		0	0	0	1,939	1,939	0	1,939
5.05.02.04	Translation Adjustments in the Period	0		0	0	0	1,939	1,939	0	1,939
5.06	Internal Changes in Equity	0		0	448	-448	0	0	0	0
5.06.01	Recording of Reserves	0		0	448	-448	0	0	0	0
5.07	Closing Balances	147,000		0	43,732	0	1,650	192,382	0	192,382

(A FREE TRANSLATION OF THE ORIGINAL IN PORTUGUESE)

ITR – Quarterly Information – December 31, 2025 - UNICASA INDUSTRIA DE MOVEIS S.A.

Version: 1

Consolidated Financial Statements / Statement of Changes in Equity - 1/1/2023 to 12/31/2023

(In thousands of R\$)

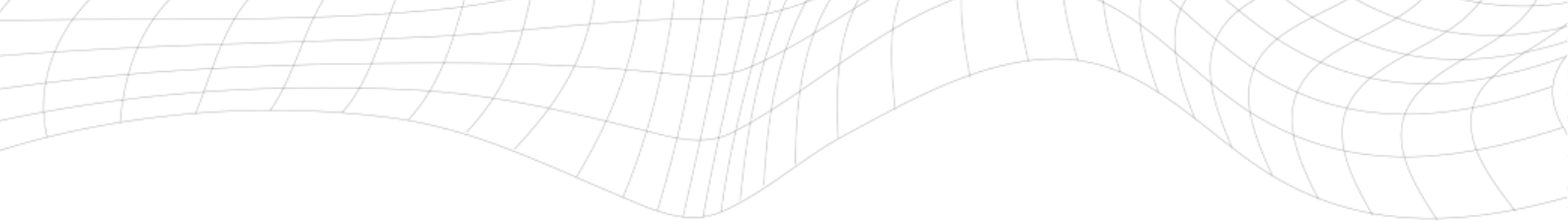
Code	Description	Paid-In Capital	Capital Options Granted and Treasury Shares	Reserves, Granted and Treasury Shares	Income Reserve	Retained Profits or Accumulated Losses	Other Comprehensive Income	Equity	Non-Controlling Interest	Consolidated Equity
5.01	Opening Balances	147,000		0	41,394	0	338	188,732	0	188,732
5.02	Prior-year Adjustments	0		0	0	0	0	0	0	0
5.03	Adjusted Opening Balances	147,000		0	41,394	0	338	188,732	0	188,732
5.04	Capital Transactions with Partners	0		0	0	-13,277	0	-13,277	0	-13,277
5.04.07	Interest on Equity	0		0	0	-13,277	0	-13,277	0	-13,277
5.05	Total Comprehensive Income (Loss)	0		0	0	15,167	-627	14,540	0	14,540
5.05.01	Net Income for the Period	0		0	0	15,167	0	15,167	0	15,167
5.05.02	Other Comprehensive Income (Loss)	0		0	0	0	-627	-627	0	-627
5.05.02.04	Translation Adjustments in the Period	0		0	0	0	-627	-627	0	-627
5.06	Internal Changes in Equity	0		0	1,890	-1,890	0	0	0	0
5.06.01	Recording of Reserves	0		0	1,890	-1,890	0	0	0	0
5.07	Closing Balances	147,000		0	43,284	0	-289	189,995	0	189,995

Consolidated Financial Statements / Statement of Value Added**(In thousands of R\$)**

Code	Description	Last Year 01/01/2025 to 12/31/2025	Next-to-Last Year 01/01/2024 to 12/31/2024	Second-to-Last Year 01/01/2023 to 12/31/2023
7.01	Income	293,861	274,006	269,303
7.01.01	Sales of Goods, Products and Services	289,681	273,624	265,990
7.01.02	Other Income	6,806	1,441	3,743
7.01.04	Addition to/Reversal of Allowance for Doubtful Accounts	-2,626	-1,059	-430
7.02	Inputs acquired from third parties	-196,367	-170,538	-168,014
7.02.01	Cost of Products Sold and Services Rendered	-129,152	-112,336	-113,298
7.02.02	Supplies, Electricity, Outsourced Services and Others	-54,880	-51,808	-48,105
7.02.03	Loss/Recovery of Asset Values	-682	-546	-140
7.02.04	Other	-11,653	-5,848	-6,471
7.03	Gross Value Added	97,494	103,468	101,289
7.04	Retentions	-17,958	-14,235	-8,962
7.04.01	Depreciation, Amortization and Depletion	-17,958	-14,235	-8,962
7.05	Net Added Value Produced	79,536	89,233	92,327
7.06	Added Value from Transfers	16,068	15,902	11,751
7.06.02	Financial Income	16,068	15,902	11,751
7.07	Total Value Added to Distribute	95,604	105,135	104,078
7.08	Distribution of Added Value	95,604	105,135	104,078
7.08.01	Personnel	57,960	51,723	47,711
7.08.01.01	Direct Compensation	48,044	43,249	39,341
7.08.01.02	Benefits	6,688	5,615	5,409
7.08.01.03	F.G.T.S. (Government Severance Fund)	3,228	2,859	2,961
7.08.02	Taxes, Fees and Contributions	34,123	31,471	33,148
7.08.02.01	Federal	21,774	19,672	19,820
7.08.02.02	State	12,264	11,723	13,266
7.08.02.03	Municipal	85	76	62

Consolidated Financial Statements / Statement of Value Added
(In thousands of R\$)

Code	Description	Last Year 01/01/2025 to 12/31/2025	Next-to-Last Year 01/01/2024 to 12/31/2024	Second-to-Last Year 01/01/2023 to 12/31/2023
7.08.03	Remuneration of Loan Capital	15,070	9,492	8,052
7.08.03.01	Interest	7,569	3,709	1,329
7.08.03.02	Rentals	2,531	2,479	3,374
7.08.03.03	Other	4,970	3,304	3,349
7.08.04	Remuneration of Own Capital	-11,549	12,449	15,167
7.08.04.01	Interest on Equity	0	12,001	13,277
7.08.04.03	Retained Profits/Accumulated Losses for the Period	-11,549	448	1,890



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INVESTOR *Relations*



Management Report 2025

BOARD OF DIRECTORS**Gelson Luis Rostirolla**

Chairman

Alexandre Grendene Bartelle

Vice Chairman

Gustavo Dall Onder

Member

Renata Vendruscolo Zietolie

Member

Rodrigo Silva Marvão

Independent Member

Giuliano Silvio Dedini Zorigniotti

Independent Member

BOARD OF EXECUTIVE OFFICERS**Gustavo Dall Onder**

Chief Executive Officer

Guilherme Possebon de Oliveira

Financial and Investor Relations Officer

Alexandre Narvaes Figueira

Commercial Officer

Ivanir Moro

Accountant

CRC/RS-053351/O-7

Disclaimer: *The forward-looking statements in this document related to the business prospects, projections of operating and financial results and growth prospects of Unicasa are merely estimates and as such are based exclusively on Management's expectations for the future of the business. These expectations depend substantially on market conditions, the performance of the Brazilian economy, industry and international markets, and are subject to known and unknown risks and uncertainties, which can cause such expectations not to materialize or cause actual results to differ materially from those expected and, therefore, are subject to change without prior notice.*

MESSAGE FROM MANAGEMENT

Dear Shareholders,

This year, we implemented significant product changes across all our brands, enabling us to achieve a 10.5% growth in Same-Store Sales ("SSS") revenue. The expansion of the plant's capacity enabled New and Casa Brasileira products to be customizable along all three axes, just as was already the case with Dell Anno. Furthermore, this year marked the consolidation of Dell Anno's new closet, which was launched in the second quarter of 2024.

In 2025, we made changes in how we conduct our business in the Multibrand, Corporate, and Export segments, which laid the groundwork for the strong performance of these channels.

Regarding the performance of our exclusive stores, despite increases in both revenue and sales volume, store closures in 2024 resulted in a revenue impact of R\$ 18.6 million. The stores that were closed during 2025 contributed R\$ 8.1 million in revenue for the year. Therefore, the year 2026 will experience a smaller impact from revenue reductions resulting from closures in prior years. Still in the year 2025, we reinforced our new business team to boost our store opening potential. Consequently, we signed contracts for five new Dell Anno stores, one New store, and three Casa Brasileira stores, all expected to open in 2026.

In April, we launched the Dell Anno Global Living Campaign, presenting a unified message both in Brazil and internationally, inviting the public to experience a sensory immersion in our high-end showrooms in São Paulo and New York. In October, our New York store marked its second year of operations in the heart of Manhattan.

As presented in the quarterly earnings releases throughout the year, the share of showroom revenue in 2025, was higher than historical averages. On the downside, showroom revenues have a negative impact on our margins, as we offer incentivized pricing since this product differ off that installed in our customers' homes, particularly in terms of the range of accessories showcased. On the other hand, renovated showrooms boost the performance of our stores.

In 2025, approximately 19% of the Company's consolidated revenue originated from the United States of America, and business with that country was characterized by significant uncertainties due to high regulatory volatility. In April, the U.S. federal government announced a global tariff of 10%—about the products we us export to the north american market. In August, the tariff is an additional by 40%, to both based on the International Emergency Economic Powers Act (IEEPA). Subsequently, in October, a 25% tariff was established on products related to the furniture supply chain, pursuant to Section 232 of

the Trade Expansion Act of 1962. This tariff was set to remain in effect until January 1, 2026, at which point it would increase to 50%. Later, on December 31, 2025, the application of the 25% tariff was extended until January 1, 2027. In February 2026, the United States Supreme Court ruled that the tariffs imposed by the U.S. president under the IEEPA were illegal. Thus, on the same day, the U.S. president imposed a 10% tariff under Section 122 of the Trade Act of 1974. As of March 26, 2026, the tariffs imposed on our products entering the US market are as follows: 25% for kitchen and bathroom furniture (effective until January 1, 2027, after which it will increase to 50%), and 10% for other items (which will be reduced in August, subject to approval by the U.S. Congress for continued enforcement).

Given that our competition in the U.S. market consists of both Brazilian and European brands, we have closely monitored tariff changes applied to Brazil, the European continent, and specific countries as necessary, analyzing their impact on consumer pricing strategies. This consumer, increasingly aware of these market dynamics, have expanded the range of brands they consider and are actively seeking alternative products, which has exerted downward pressure on prices. In general, our sales performance improved in Miami and New York, though this growth was achieved by offering discounts that exceeded the sector average. The number of contracts signed with consumers in these operations increased by 60%. In the Orlando market, we saw the opposite trend and chose to shut down our operations. Consequently, we recognized expenses totaling R\$ 4.3 million in our results, comprising the write-off of: deferred taxes, R\$ 1.8 million; commercial goodwill paid upon acquisition of the operation, R\$ 1.5 million; lease termination costs, R\$ 0.9 million; and fixed assets, R\$0.1 million. There are still customers with pending delivery, who will be served by our Miami team.

Regarding gross margin, in addition to the impact of showroom sales, it is important to mention the depreciation of new equipment; the sale of obsolete raw materials in the second quarter; and the increase in personnel expenses, as we had to deactivate a piece of equipment at the plant for structural renovations and shift part of the production to less efficient equipment, which required more labor. The machine in question resumed regular operations at the end of November 2025.

Contingency expenses were the primary driver behind the increase in operating costs. In this line item, the main impact of the customer service provided to clients of a retail chain that closed in 2024. For 2026, we expect few contingencies arising from stores closed throughout 2025.

In other operating expenses, the primary highlight was the accounting write-offs associated with the closure of the Orlando store. As for revenues, a significant positive impact was observed due to the extraordinary recovery of R\$ 5.8 million in tax credits.

Regarding financial results, the main factor was exchange rate variation: in 2025, we recorded an expense of R\$ 2.2 million, whereas in 2024, we reported income of R\$ 2.5 million. Additionally, interest expenses on debt in 2025 resulted in an incremental cost of R\$ 4.0 million.

On the income tax line item, the main impacts stem from our operations in the United States, primarily due to the reversal of deferred income tax related to the Orlando store following its closure, as well as the suspension of deferred income tax recognition in the remaining operations.

Despite the net loss for the period, we generated R\$ 23.4 million from operating activities (-21.3%), while total cash generated from operating activities reached R\$ 26.7 million (+98.7%). Investments in property, plant and equipment remain high, as per our strategic planning, and reached R\$ 37.7 million for the year. In financing activities, as disclosed in the material fact published on October 15, the Company raised R\$ 35 million from the Brazilian Development Bank (BNDES) through the Federal Government's Brasil Soberano Program, under the Giro Diversificação line. This program was created to support companies exporting goods that were directly impacted by the imposition of additional tariffs by the United States of America, pursuant to Provisional Measure No. 1,309, dated August 13, 2025. The interest rate is 5.5% per annum, with a 12-month grace period and repayment over 48 monthly installments. These funds are allocated to the production, targeted for export, of products impacted by the imposition of additional tariffs on Brazilian exports, with the aim of sustaining economic activity, preserving and creating jobs, and diversifying markets. We have undertaken to: (i) export a total of US\$ 6,600,000 to countries excluding the United States of America over the 60-month term of the financing; and (ii) maintain or increase the average number of employees between the fifth and sixteenth month from the contract signing date, using the average from July 2024 to June 2025 as the reference period. In December, we successfully secured R\$ 10.0 million through the Support Program for Exporting Companies of Rio Grande do Sul, which aims to promote and stimulate credit availability for companies based in the State of Rio Grande do Sul that maintain commercial relations with the United States and have been affected by the extraordinary import tariffs imposed by the U.S. government, by means providing working capital financing. The financing carries an interest rate of IPCA plus 4%, includes a 12-month grace period, and is to be repaid in 48 monthly installments, concluding on December 15, 2030. More detailed information regarding this capital raise was disclosed through a Material Fact released on December 11, 2025. We also completed the raising of R\$ 16.8 million related to the second and third tranches of the financing secured from the Studies and Projects Financing Agency in September 2023. Accordingly, in 2025, we raised a total of R\$61.8 million and closed the year with a net debt of R\$67.0 million, representing 9.24x EBITDA. We believe that the current level of financing aligns with the

investment phase outlined in the Company's strategic plan. The debt has a long-term profile, and, therefore, we believe it does not jeopardize the Company's financial health.

This year of 2025, we also celebrate 40 years of operations in the furniture manufacturing sector. Our journey began with the Dell Anno brand, followed by the launch of the New brand in 2008 and Casa Brasileira in 2013. "We have followed a path that makes us very proud, guided by the balance between cutting-edge technology and highly qualified people working in synergy with our partners, particularly architects and designers. We celebrate this milestone with a sense of responsibility to uphold the quality of our portfolio and our market positioning, ensuring continued progress in the future," emphasized Gustavo Dall'Onder, CEO of Unicasa.

EXECUTIVE SUMMARY

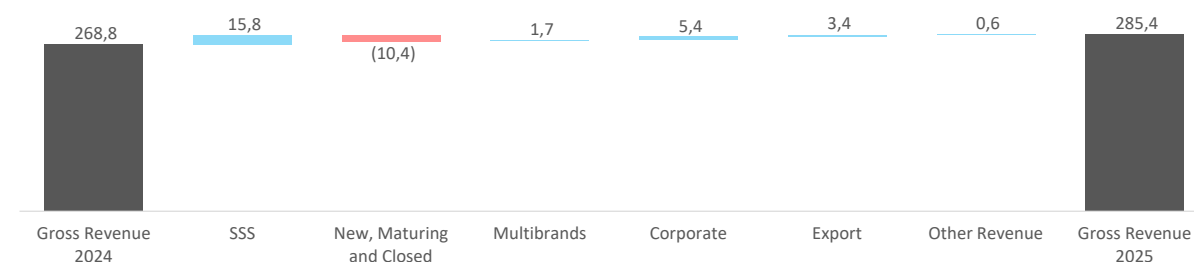
Executive Summary	2024	2025	Δ
Gross Revenue ex-IPI	268,809	285,359	+6.2%
Net Revenue	226,559	238,958	+5.5%
Cost of Goods Sold	(140,178)	(164,710)	+17.5%
Gross Income	86,381	74,248	-14.0%
Gross Margin	38.1%	31.1%	-7.0 p.p.
Selling and Administrative Expenses	(84,283)	(91,835)	+9.0%
Other Revenues and Operating Expenses	1,475	6,881	+366.5%
Operating Income	3,573	(10,706)	-399.6%
Operating Margin	1.6%	-4.5%	-6.1 p.p.
Financial Income (Expenses) Net	7,013	(1,424)	-120.3%
Operating Income before Income Tax and Social Contribution	10,586	(12,130)	-214.6%
Income Tax and Social Contribution	1,863	581	-68.8%
Net Profit	12,449	(11,549)	-192.8%
Net Margin	5.5%	-4.8%	-10.3 p.p.
EBITDA	17,808	7,252	-59.3%
EBITDA Margin	7.9%	3.0%	-4.9 p.p.
ROIC - LTM	3.8%	-4.5%	-8.3 p.p.

SALES PERFORMANCE

Gross Revenue ex-IPI	2024	2025	Δ
Exclusive Dealers	183,140	188,591	3.0%
Δ Same Stores Sales	8.3%	10.5%	
Δ Same Stores Volume ¹	3.5%	6.2%	
Multibrands	21,786	23,486	7.8%
Corporate	9,262	14,700	58.7%
Exports	53,543	56,948	6.4%
Gross Revenue ex-IPI	2024	2025	Δ
Unicasa Indústria de Móveis	268,809	285,359	+6.2%
Δ Volume ¹	-7.0%	1.6%	

¹ Obtained by deflating revenue by price increases passed on to dealers and excluding the discounts granted.

The following chart shows the evolution of revenue between 2024 and 2025⁽¹⁾:



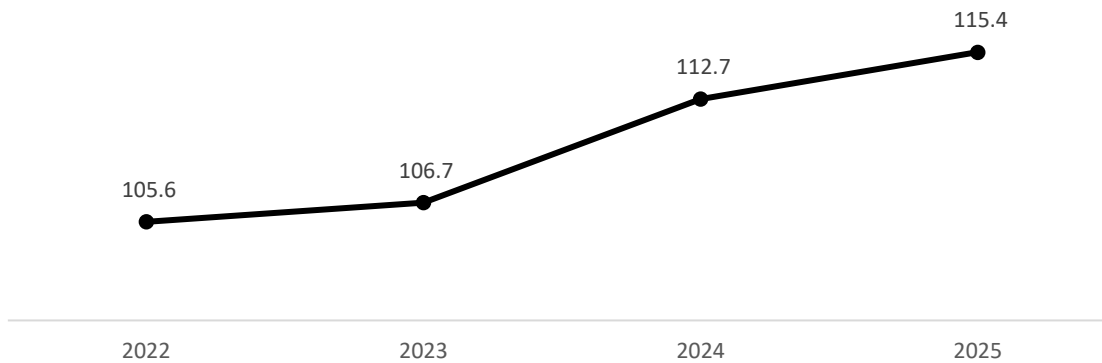
⁽¹⁾ in million.

SALES AND DISTRIBUTION CHANNELS

Below is the breakdown of our distribution network by channel.

Period	2024	2025	Δ
Exclusive Dealers	142	130	(12)
National Exclusive	126	115	(11)
Export Exclusive	16	15	(1)
Multibrands	76	73	(3)
National Multibrands	70	67	(3)
Export Multibrands	6	6	-

Average productivity of domestic exclusive stores was R\$ 115.4,000/month, 2.4% higher than in 2024. The following chart shows annual historical productivity.



FINANCIAL PERFORMANCE

Gross Profit and Gross Margin

Gross margin decreased by 7.0 p.p., reaching 31.1%. The primary factors contributing to this decline were: a higher proportion of showroom sales in 2025; depreciation of newly acquired equipment; increased personnel expenses and overtime costs, as a result of temporarily decommissioning a plant machine for structural upgrades, which required reallocating part of the production to less efficient equipment with greater labor demands. The aforementioned machine resumed regular operations at the end of November 2025; additionally, there was a sale of discontinued raw materials in the second quarter.

Selling, General and Administrative Expenses (SG&A)

Selling General and Administrative Expenses	2024	2025	Δ
Total	(84,283)	(91,835)	+9.0%
Selling Expenses	(65,978)	(68,918)	+4.5%
% of Net Revenue	29.1%	28.8%	-0.3 p.p.
Administrative Expenses	(18,305)	(22,917)	+25.2%
% of Net Revenue	8.1%	9.6%	+1.5 p.p.
SG&A % of Net Revenue	37.2%	38.4%	+1.2 p.p.

The following chart presents the evolution of Selling, General and Administrative Expenses in 2024 and 2025 ⁽¹⁾:



⁽¹⁾ in million.

The main impact on contingency expenses is due to serving customers of a retail chain that closed in 2024. We expect few contingencies arising from stores closed throughout 2025.

Personnel expenses increased due to the collective bargaining agreement for the period and the expansion of our commercial team.

Regarding third-party expenses, the primary impact was legal fees associated with extraordinary recoveries of tax credits.

Travel expenses increased mainly due to the impacts of the floods in 2024, which closed Salgado Filho Airport in Porto Alegre for approximately five months.

The expense related to the U.S. operation decreased, mainly due to the downsizing of the local management team, which was concluded in 2024.

Variable expenses in the Brazilian operation decreased due to efficiencies implemented throughout the year. These expenses mainly refer to freight and assembly services for Export and Corporate channels.

Other Operating Income and Expenses

Other Operating Income and Expenses	2024	2025	Δ
Total	1,475	6,881	366.5%
Result from the sale of assets held for sale and of property, plant and equipment	(782)	(2,514)	221.5%
Bank Premium	301	490	62.8%
Trademark Rights	-	-	n/a
Other Operating Income	1,956	8,905	355.3%
% of Net Revenue	2.3%	10.5%	8.2 p.p.

Financial Result

In financial results, the main factor was exchange rate variation: in 2025, we recorded an expense of R\$2.2 million, whereas in 2024, we reported income of R\$ 2.5 million. Additionally, interest expenses on debt in 2025 resulted in an incremental cost of R\$ 4.0 million.

Financial Result	2024	2025	Δ
Net Financial Result	7,013	(1,424)	-120.3%
Financial Expenses	(8,571)	(17,130)	+99.9%
IOF charge and bank fees	(331)	(508)	+53.5%
Loans and financing expenses	(3,709)	(7,726)	+108.3%
Exchange variation expenses	(2,008)	(1,238)	-38.3%
Present value adjustment - AVP	(1,770)	(2,204)	+24.5%
Other financial expenses	(753)	(5,454)	+624.3%
Financial Income	15,584	15,706	+0.8%
Interest income	469	174	-62.9%
Discounts	148	313	+111.5%
Yield from short-term investments	5,450	5,461	+0.2%
Exchange variation income	4,485	1,111	-75.2%
Present value adjustment - AVP	4,506	4,591	+1.9%
Other financial income	526	4,056	+671.1%

EBITDA and EBITDA Margin

EBITDA	2024	2025	Δ
Net Income for the Period	12,449	(11,549)	-192.8%
Income Tax and Social Contribution	(1,863)	(581)	-68.8%
Financial Result	(7,013)	1,424	-120.3%
EBIT	3,573	(10,706)	-399.6%
Depreciation and Amortization	14,235	17,958	+26.2%
EBITDA	17,808	7,252	-59.3%
EBITDA Margin	7.9%	3.0%	-4.9 p.p.

Cash Flow

Despite the net loss for the year, cash flows from operating activities reached R\$ 23.4 million, (-21.3%), while cash generated from operating activities totaled R\$ 26.7 million, (+99%). The main contributors to cash generation included the offset of tax liabilities with extraordinary credits accumulated during the year and advances received from customers. The latter were significantly higher than those observed in 2024, primarily due to the timing of price adjustments implemented during the year, which occurred between the third and fourth quarters. In contrast, in 2024, price adjustments were made in the first quarter. We continue to make significant investments in property, plant and equipment. In terms of financing activities, we have successfully secured the funds approved by FINEP. This transaction amounted to R\$ 66 million, with R\$ 49.2 million from the first tranche raised in 2023, and the remaining R\$16.8 million, corresponding to the second and third tranches, to be completed in 2025. We also raised R\$ 35.0

million from BNDES under the Federal Government's Brasil Soberano Program, as disclosed in the Material Fact released on October 15, and R\$10.0 million under the Support Program for Exporting Companies of Rio Grande do Sul, as disclosed in the Material Fact released on December 11.

Cash Flow	2024	2025	Δ
Cash Flows from Operating Activities	29,705	23,377	-21.3%
Changes in Assets and Liabilities	(16,248)	3,357	-120.7%
Cash generated by operating activities	13,457	26,734	+98.7%
Cash generated by investment activities	(47,852)	(37,677)	-21.3%
Cash generated by financing activities	1,577	41,306	+2519.3%
Effect of exchange variation on cash and cash equivalents	(1,767)	2,566	-245.2%
Increase (decrease) in cash and financial investments	(34,585)	32,929	-195.2%

Debt

Debt	31/12/2025	31/12/2024
Short Term Debt	12,078	1,577
Long Term Debt	123,077	70,831
Gross Debt	135,155	72,408
Cash and Cash Equivalents	38,944	10,341
Financial Investments	29,173	24,847
Availabilities	68,117	35,188
Net Debt/ (Cash Surplus)	67,038	37,220
EBITIDA LTM	7,252	17,808
Net Debt/EBITDA	9.24 x	2.09 x

Loans					Amortization Schedule					
Operation ¹	Indexer	Interest Rate (a.a.)	Final Due Date	Total	2026	2027	2028	2029	2030	2031 até o vencimento
FINEP	TR+	3.30%	out/33	65,844	9,690	9,530	9,530	9,530	9,530	18,034
Commercial Note	IPCA+	12.01%	ago/44	23,959	486	452	506	567	635	21,313
BNDES	Pré-fixado	5.50%	out/30	35,401	1,872	8,747	8,747	8,747	7,288	-
BRDE	IPCA+	4.00%	dez/30	9,951	30	2,500	2,500	2,500	2,421	-
			Total	135,155	12,078	21,229	21,283	21,344	19,874	39,347

¹ Todas as operações em moeda nacional

Net Operating Profit Less Adjusted Taxes (NOPLAT) on Return on Equity (ROE)

NOPLAT (Net Operating Profit Less Adjusted Taxes)	2025	2024	2023	2022
(=) EBITDA	7,252	17,808	17,213	35,345
Depreciation	17,958	14,235	8,961	9,263
(=) EBIT	(10,706)	3,573	8,252	26,082
Income Tax and Social Contribution	581	1,863	1,730	(1,969)
Financial Result Income Tax Reversal	(484)	2,384	1,763	3,004
(=) Operating Net Income (NOPLAT)	(10,609)	7,820	11,745	27,117
Invested Capital - LTM	234,834	207,952	169,518	124,274
ROIC - LTM	-4.5%	3.8%	6.9%	21.8%
ROE (Return on Equity)	2025	2024	2023	2022
Net Profit	(11,549)	12,449	15,167	32,947
Shareholders' equity	180,413	192,382	189,995	188,732
ROE - LTM	-6.4%	6.5%	8.0%	17.5%

ALLOCATION OF INCOME

The Management will propose to the General Meeting that the net loss for the period, amounting to eleven million, five hundred forty-eight thousand, six hundred twenty reais and seventy-eight centavos (R\$11,548,620.78), be absorbed by the expansion reserve. At the beginning of the fiscal year, this reserve had a balance of thirty-seven million, seven hundred sixty-five thousand, eight hundred eleven reais and forty centavos (R\$37,765,811.40), and after absorbing the net loss for the period, it will have a balance of twenty-six million, two hundred seventeen thousand, one hundred ninety reais and sixty-two centavos (R\$26,217,190.62).

HUMAN RESOURCES

Unicasa ended 2025 with 579 employees, 571 of them in Brazil and eight in the United States, a 12.2% increase from the 2024 headcount of 516 employees, 503 of them in Brazil and 13 in the United States.

PROVISION STIPULATED BY FEDERAL LAW 15,177/25

Unicasa is committed to fostering an inclusive work environment, free from discrimination and grounded in equal opportunity. We conduct our operations with full respect for human and labor rights, and we value individual differences in every aspect of our relationships.

We adopt technical and merit-based criteria throughout all our Human Resources processes, from recruitment to job and compensation management. Our structure aims to acknowledge the complexity of roles and the seniority of professionals, ensuring fair and consistent treatment in line with the highest standards of governance and industry best practices.

Our code of ethics and conduct contains explicit guidelines on workplace behavior, specifically addressing discrimination, harassment, and any actions that may harm the dignity or integrity of individuals. In compliance with Federal Law 6,404 of December 15, 1976 (the Brazilian Corporation Law), specifically as set forth in Article 133, Paragraph 6, added by Federal Law 15,177 of 2025, Unicasa provides the following information with respect to its employees in Brazil:

Categories	Number of Women		Percentage of Women	
	2024	2025	2024	2025
Board of Directors	1	1	20.0%	20.0%
Statutory Executive Board			0.0%	0.0%
Management/Coordination	9	11	32.1%	35.5%
Supervision	34	44	57.6%	65.7%
Technical	54	58	58.1%	58.0%
Operational	128	157	44.6%	46.7%
Administrative	22	24	81.5%	85.7%
Apprentices	8	11	42.1%	52.4%
Total	256	306	49.0%	51.8%

Categories	Women's Wage Ratio	
	2024	2025
Board of Directors	N/A ¹	N/A ¹
Statutory Executive Board	0.0%	0.0%
Management/Coordination	78.5%	84.1%
Supervision	87.7%	91.3%
Technical	91.8%	92.4%
Operational	87.2%	86.9%
Administrative	94.3%	96.3%
Apprentices	100.0%	100.0%
Total	78.0%	82.6%

the member of the Board of Directors has waived her compensation.

ADMINISTRATIVE EVENTS

On June 2, we announced, through a Notice to the Market, the resignation of the Industrial Director, a position that remains vacant as of this report.

CAPITAL MARKETS

At the end of fiscal year 2025, the price of the Company shares (UCAS3) was R\$ 1.41, which represents market capitalization of around R\$ 93.2 million, 25.8% lower than at the end of fiscal year 2024, when market capitalization was R\$ 173.8 million and UCAS3 was quoted at R\$ 1.90. During the year, 17.6 million shares of the Company were traded over about 147,100 trades, with the financial volume being R\$ 25.9 million. On average, 588 trades were carried out per day, involving 70,000 shares, with financial volume of R\$ 103,000.

Unicasa shares are listed on the Novo Mercado segment of B3, which includes companies with the highest corporate governance standards. The capital stock of Unicasa is divided into 66,086,364 shares, of which approximately 44.4% are outstanding. The book value per share at the end of 2025 was R\$2.73.

INDEPENDENT AUDITORS

In compliance with item 9 of Annex C of CVM Resolution 80, of March 29, 2022, the Company informs that PricewaterhouseCoopers Auditores Independentes ("PWC") provided only services related to the audit of the Financial Statements in 2025, under the following terms:

- Full audit conducted in accordance with Brazilian and international audit standards of the parent company and consolidated Financial Statements of the Company, prepared in accordance with the accounting practices adopted in Brazil (parent company and consolidated) and with IFRS (consolidated), for the fiscal year ended December 31, 2025, and review of the Company's Quarterly Financial Information on March 31, June 30 and September 30, 2025, for total fees of R\$278,000.00
- Date of contract: April 04, 2025.
- In contracting with the independent auditor for services unrelated to the external audit, the Company adheres to the following principles to safeguard the auditor's independence: (a) the auditor must not audit their own work; (b) the auditor must not exercise managerial functions for their client; and (c) the auditor must not promote the interests of their client.

PWC declared that it is not aware of any relationship other than that mentioned above, between PWC and Unicasa Indústria de Móveis S.A. or persons in positions of supervision over the financial information at Unicasa Indústria de Móveis S.A., which could be interpreted as having influenced its autonomy.

DECLARATION OF EXECUTIVE OFFICERS

In compliance with article 27 of CVM Resolution 80 of March 29, 2022, the Board of Executive Officers hereby declares that it reviewed, discussed and agreed with the opinion expressed in the Independent Auditor's Report on the Financial Statements and with the Financial Statements for the fiscal year ended December 31, 2025.

ARBITRATION CLAUSE

The Company, its shareholders, managers and members of the Audit Board undertake to resolve, through arbitration at the Market Arbitration Chamber, all and any dispute or controversy that may arise among them, related to or caused by, particularly, the application, validity, efficacy, interpretation, violation and effects of provisions of the Brazilian Corporations Law, the Bylaws of the Company, rules of the Brazilian Monetary Council, the Central Bank of Brazil and the Brazilian Securities and Exchange Commission, as well as Listing Rules, Arbitration Rules, Sanction Rules and the Novo Mercado Listing Agreement.

UNICASA INDÚSTRIA DE MÓVEIS S.A.

Management's notes to the interim financial information
Fiscal years ended December 31, 2025 and 2024
(Amounts in thousands of reais, unless otherwise stated)

1. Operations

Unicasa Indústria de Móveis S.A. ("Company") is a publicly traded corporation with registered office in the city of Bento Gonçalves, state of Rio Grande do Sul, with shares listed on the Novo Mercado segment of "B3 S.A. – Brasil, Bolsa e Balcão" (BM&FBovespa), under ticker UCAS3, since April 27, 2012, and its controlling shareholder is Alexandre Grendene Bartelle. Established in 1985, the Company's corporate purpose is to manufacture, sell, import and export products related to the wood, iron and aluminum furniture segment, and other articles related to household and commercial furniture.

The Company has resale agreements with agents authorized to explore our brands "Dell Anno," "New," "Casa Brasileira" and "Unicasa Corporate" through exclusive dealers and multibrand stores in Brazil and abroad.

The corporate purpose of Unicasa Comércio de Móveis Ltda. (subsidiary), included in the consolidated financial statements, is the retail sale of customized furniture.

Unicasa Holding LLC, a subsidiary in the United States, and Dell Anno NYC LLC, Dell Anno Miami LLC and Unicasa North America LLC, subsidiaries of Unicasa Holding LLC, both included in the consolidated financial statements, were created to prospect, market and consolidate the Dell Anno brand in North America.

In December 2025, the Unicasa North America LLC dealer ceased its commercial operations, keeping its registration active solely to fulfill ancillary compliance obligations.

2. Accounting policies

2.1 Basis of preparation and presentation of financial statements

While preparing these financial statements, the Company's Management followed the same accounting policies and calculation methods as applied to the individual and consolidated financial statements dated December 31, 2024.

The Company's Management understands that all relevant information related to the financial statements is presented herein and corresponds to the information used by the management. Note also that accounting practices considered immaterial were not included in the financial statements.

The reporting years of the financial statements of the subsidiaries included in the consolidation coincide with those of the parent company and the accounting policies were applied uniformly in the consolidated companies and are consistent with the international accounting standards and the accounting practices adopted in Brazil.

(a) Individual financial statements

The individual financial statements of the Parent Company were prepared in accordance with the accounting practices adopted in Brazil issued by the Accounting Pronouncements Committee (CPC). They are also in compliance with the International Financial Reporting Standards (IFRS), issued by the International Accounting Standards Board (IASB) (currently referred to by the IFRS Foundation as "IFRS accounting standards"). These individual statements are disclosed jointly with the consolidated financial statements.

(b) Consolidated financial statements

The consolidated financial statements were prepared and are being presented in accordance with accounting practices adopted in Brazil, including the pronouncements issued by the CPC and the IFRS issued by the IASB.

UNICASA INDÚSTRIA DE MÓVEIS S.A.

Management's notes to the interim financial information
Fiscal years ended December 31, 2025 and 2024
(Amounts in thousands of reais, unless otherwise stated)

(c) Statement of value added

The presentation of the individual and consolidated Statement of Value Added is required by Brazilian corporate law and the accounting practices adopted in Brazil applicable to publicly held companies. The Statement of Value Added was prepared in accordance with THE criteria defined in Technical Pronouncement CPC 09 - "*Demonstração do Valor Adicionado*". IFRS do not require the presentation of this statement. As a result, according to IFRS, this statement is presented as supplementary information, without prejudice to the financial statements as a whole.

Approval of the individual and consolidated financial statements

The presentation of these individual and consolidated financial statements was concluded and authorized for use at the Board of Directors' Meeting held on March 26, 2026.

2.2 Basis of consolidation

The subsidiaries Unicasa Comércio de Móveis Ltda. and Unicasa Holding, LLC are fully consolidated from the date of its incorporation. Their financial statements are prepared for the same disclosure fiscal year as that of the parent company using uniform accounting policies. All intra-group balances, revenues and expenses, as well as unrealized profits and losses arising from intercompany transactions are entirely eliminated.

2.3 Functional currency and translation of balances denominated in foreign currency

The financial statements are presented in Brazilian Real (R\$), the Company's functional and presentation currency. The functional currencies of subsidiaries located in other countries are the local currencies of those respective countries. Transactions using foreign currencies are initially recorded at the exchange rate on the date of the transaction. Monetary assets and liabilities in foreign currency are translated at the exchange rate on the balance sheet date. All variations are recorded in the statement of income. All balances were rounded to the nearest thousand, unless otherwise stated.

2.4 Accounting judgements, estimates and premises

The preparation of the financial statements requires the use of certain accounting estimates and judgements by the Company's Management in applying its accounting policies. The settlement of transactions involving these estimates could result in amounts significantly different from those recorded in the financial statements, due to inaccuracies in the process of determining such amounts. The Company regularly revises its estimates and premises in a period not exceeding one year.

Information on critical judgements regarding accounting criteria adopted that have effects on the amounts recognized in the individual and consolidated financial statements and the information about uncertainties, premises and estimates are included in the following notes:

Notes	Nature
5 – Trade accounts receivable	Criteria for measuring allowance for loan losses and the rates and terms applied when determining present value adjustments.
14 – Realization of Deferred Income Tax and Social Contribution	Criteria adopted for the recoverability of assets if it is likely that they will not be realized.

The accounting practices adopted by the Company and its subsidiary are described in the specific notes related to the items presented. Those applicable in general to different aspects of the financial statements and considerations about the use of estimates and judgements are presented in this section.

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2.5 Impairment of non-financial assets

The Company's Management periodically revises the carrying amount of the assets for the purpose of evaluating events or changes in the economic, operational or technological circumstances that may indicate deterioration or loss of their recoverable value.

On December 31, 2025 and 2024, no risk factors were detected and, consequently, no provision for impairment of assets was necessary.

2.6 IFRS 9/CPC 48 Financial Instruments

2.6.1 Classification and measurement of financial instruments

Financial instruments are measured at amortized cost or fair value and classified in one of the three categories:

- (a) measured at amortized cost;
- (b) fair value through other comprehensive income; and
- (c) fair value recorded through profit or loss for the year.

On December 31, 2025 and 2024, the Company classified its financial instruments in the following categories:

	<u>Company and Consolidated</u>
Financial assets	
Cash and cash equivalents (Note 3)	Amortized cost
Financial investments (Note 4)	Amortized cost
Trade accounts receivable (Note 5)	Amortized cost
Loans granted (Note 8)	Amortized cost
Other assets (Note 10)	Amortized cost
Financial liabilities	
Loans and financing (Note 15)	Amortized cost
Lease payables (Note 16)	
Trade payables	Amortized cost
Interest on equity (Note 19)	Amortized cost
Contractual obligations (Note 17)	Amortized cost

2.6.2 Subsequent measurement

Subsequent measurement occurs on each reporting date in accordance with the rules established for each type of classification of financial assets and liabilities.

The Company and its subsidiaries classify their financial assets and liabilities in the amortized cost category according to the purpose for which they were acquired or issued:

- a. Financial assets at amortized cost: are measured under a business model whose purpose is to receive contractual cash flows in which their contractual terms originate cash flows that are exclusively payments and interest on the principal amount.

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2.6.3 Derivative financial instruments and hedging

The Company does not operate with derivative financial instruments for hedge purposes.

2.6.4 “Expected credit losses model” impairment

IFRS 9/CPC 48 adopts a model of expected losses that makes the evaluation on a minimum twelve-month basis or for the entire lifetime of the financial asset recording the effects when there are indications of expected credit losses in financial assets.

The Company already adopts an expanded loss model for its financial assets in which it evaluates their entire lifetime, that is, the entire balance, and recognizes the total loss in balances when applicable according to the risk of non-recovery. The asset maturity date in this model is indicative, but is not the only factor considered for provisioning. While assessing expected losses, the Company also considers the risks inherent to its business model.

2.7 Revenue recognition

Revenue is recognized in the agreement when its amount can be measured in a reliable manner and reflects the consideration that the Company expects to be entitled to in exchange for transfer of products to clients. Revenue is measured based on the fair value of consideration, excluding discounts, rebates and taxes or charges on the sale. The Company evaluates revenue transactions in accordance with specific criteria to determine if it acts as the agent or principal and, at the end, concluded that it is acting as the principal in all its revenue agreements. Revenue is not recognized if there is significant uncertainty about its realization.

2.7.1 Sales revenue

Revenue from sales of products is recognized in profit or loss when the control of products is transferred to the client, which occurs when the products are delivered at the client's address, in case of invoicing under the CIF modality, and when the products are delivered to the freight operator contracted by the client, in case of invoicing under the FOB modality, provided that no other obligation is pending.

2.7.2 Financial income

Interest income is recognized using the effective interest method. Interest income is included under financial income in the income statement.

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2.8 Standards and interpretations not in effect yet

On the date of issue of these financial statements, the Company has not adopted new and revised IFRS standards below, already issued but not yet applicable.

Standards	Nature of change	To come into force on
Amendments to IFRS 7 and IFRS 9	Intend to clarify how financial assets and liabilities must be assessed and classified.	01/01/2026
New standard - IFRS S1	Requires that entities provide material information on all risks and opportunities related to sustainability.	01/01/2026
New standard - IFRS S2	It requires that entities provide material information on all risks and opportunities related to climate.	01/01/2026
New standard - IFRS 18	It will replace IAS 1 – Presentation of financial statements. The new rule intends to encourage companies to report the financial performance in a more consistent and transparent manner. First impact on Income Statement.	01/01/2027
New standard - IFRS 19	Applicable for “Subsidiaries without public responsibility: Disclosure project, it aims to reduce the disclosure requirements for subsidiaries. This simplification will enable subsidiaries to prepare financial statements under IFRS locally in the future, using information that is reported to the parent company.	01/01/2027

The Company does not expect that these amendments will have significant impact on its financial statements.

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2.9 Consolidated financial statements

The consolidated financial statements include the operations of the Company and its subsidiaries, as follows. The ownership interest percentage refers to fiscal years ended December 31, 2025 and December 31, 2024:

Main characteristics		Country	Ownership	Ownership percentage
Unicasa Comércio Ltda.	Sale and distribution of our products.	Brazil	Direct	99.99%
Unicasa Holding, LLC	Sale and distribution of our products.	USA	Direct	100%
Dell Anno NYC, LLC	Sale and distribution of our products.	USA	Indirect	100%
Unicasa North America, LLC	Sale and distribution of our products.	USA	Indirect	100%
Dell Anno Miami, LLC	Sale and distribution of our products.	USA	Indirect	100%

2.11 Tax reform

On January 16, 2025, the Complementary Bill ("PLP") 68/2024 was sanctioned, converted into Complementary Law 214/25, which regulates the Consumption Tax Reform provided for by Constitutional Amendment ("EC") No. 132/2023.

The new model is based on a split VAT system ("dual VAT") with two components: a federal one (Contribution on Goods and Services - CBS), which will replace the PIS and COFINS taxes, and a sub-national one (Tax on Goods and Services - IBS), which will replace the ICMS and ISS taxes.

A Selective Tax ("IS") was also established at the federal level, which will be imposed on the production, extraction, commercialization or import of goods and services that are harmful to health or the environment, as stipulated by supplementary law. There will be a transition period from 2026 to 2032 during which the old and new tax systems will coexist. On January 13, 2026, Complementary Law 227 was enacted, establishing the IBS Management Committee and setting forth guidelines regarding the tax administrative process and the distribution of IBS revenue among the federative entities. The law does not alter the previously defined model and maintains the transition period from 2026 to 2032, with 2026 serving as a testing and adaptation phase—during which IBS and CBS will not be collected. Even with the enactment of the aforementioned complementary law, there remain numerous aspects of the reform that still require regulation. Consequently, there is no effect of the Reform on the Company's Financial Statements as of December 31, 2025.

2.12 Climate change

The Company's management believes that its business model and products will remain viable following the transition to a low-carbon economy. However, climate-related issues may increase the uncertainty of the estimates and underlying assumptions used in preparing the financial statements.

In this context, Management continuously monitors risks related to climate change, including both physical and transition risks, and periodically evaluates the potential impacts of these risks on key accounting judgments applied in the preparation of the financial statements. This includes judgments related to the measurement of inventories, the recoverability of property, plant and equipment and intangible assets, the recognition of deferred taxes, and the establishment of provisions.

As of December 31, 2025, based on the information available and the conditions existing at the close of the fiscal year, Management concluded that no material impacts from climate change were identified that would require adjustments to the estimates, assumptions or judgments used in the preparation of the financial statements.

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3. Cash and cash equivalents

Cash and cash equivalents do not have restrictions for use, have short-term original maturity, are highly liquid and easily convertible into a known cash amount and are subject to an insignificant risk of change in value.

	Index	Parent Company		Consolidated	
		12/31/2025	12/31/2024	12/31/2025	12/31/2024
Cash and banks-domestic currency		11,166	2,414	11,313	2,528
Cash and banks-foreign currency	CDI	-	-	1,940	3,307
Cash equivalents Repurchase agreements	CDI	4,523	-	-	-
Total		36,857	6,920	38,944	10,341

4. Financial investments

The company prioritizes safety and liquidity when investing resources in financial instruments. The credit rating of the specific product is combined with that of the financial institution issuing it. Investments are booked at the acquisition value, updated up to the reporting date, close to their fair value and not exceeding the market or realization value.

	Index	Parent Company		Consolidated	
		12/31/2025	12/31/2024	12/31/2025	12/31/2024
Type					
Bank deposit certificate CDB	CDI	16,484	13,461	16,484	13,461
Letter of credit	CDI	12,689	11,386	12,689	11,386
Total		29,173	24,847	29,173	24,847
Current assets		16,484	24,847	16,484	24,847
Non-current assets		12,689	-	12,689	-
		29,173	24,847	29,173	24,847

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5. Trade accounts receivable

Represent the amounts receivable from clients for the sale of goods in the ordinary course of business of the Company, plus exchange variation, when applicable, and then measured at amortized cost, after deducting the allowance for doubtful accounts in trade accounts receivable. If the term for receipt is equivalent to one year or less, the amounts are classified under current assets. Otherwise, they are recorded under non-current assets. Trade accounts receivable transactions were adjusted at fair value, considering cash flows of the transactions and the implicit interest rate of the respective assets.

	Parent Company		Consolidated	
	12/31/2025	12/31/2024	12/31/2025	12/31/2024
Domestic market:				
Third parties	39,652	34,630	42,282	38,472
Related parties (Note 25)	132	71	132	71
Foreign market:				
Third parties	4,665	5,078	4,665	5,078
Related parties (Note 25)	5,565	13,169	-	-
Check receivables	546	546	546	546
	<u>50,560</u>	<u>53,494</u>	<u>47,625</u>	<u>44,167</u>
(-) Allowance for doubtful accounts	(6,036)	(3,410)	(6,036)	(3,410)
(-) Present Value Adjustment (PVA)	(1,255)	(1,047)	(1,255)	(1,047)
	<u>43,269</u>	<u>49,037</u>	<u>40,334</u>	<u>39,710</u>
Trade accounts receivable – short term	29,033	36,180	26,098	26,853
Trade accounts receivable – long term	14,236	12,857	14,236	12,857
	<u>43,269</u>	<u>49,037</u>	<u>40,334</u>	<u>39,710</u>

Days sales outstanding, weighted by the average maturity of invoices, on December 31, 2025 and 2024, were 36 and 37 days, respectively.

The allowance for loan losses in trade accounts receivable is based on the individual analysis of total trade accounts receivable overdue for more than 90 days, considering the clients' payment capacity, the current and prospective economic scenario, the evaluation of delinquency levels and guarantees received, as well as evaluation of renegotiations made. Specific cases not yet overdue, but with risk of loss in the Management's opinion, is also included in the allowance.

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The changes in allowance for loan losses are:

	Parent Company		Consolidated	
	12/31/2025	12/31/2024	12/31/2025	12/31/2024
Balance at beginning of year	(3,410)	(2,351)	(3,410)	(2,351)
Additions	(2,696)	(1,133)	(2,696)	(1,133)
Recovery / realizations	70	54	70	54
Write-off of uncollectible receivables	-	20	-	20
Balance at end of year	(6,036)	(3,410)	(6,036)	(3,410)

On December 31, 2025 and 2024, the breakdown of trade accounts receivable by maturity is as follows:

	Parent Company		Consolidated	
	12/31/2025	12/31/2024	12/31/2025	12/31/2024
Falling due	34,304	39,651	31,369	30,324
Overdue:				
From 1 to 30 days	657	1,515	657	1,515
From 31 to 60 days	651	855	651	855
From 61 to 90 days	392	388	392	388
From 91 to 180 days	1,505	988	1,505	988
Over 181 days	13,051	10,097	13,051	10,097
	50,560	53,494	47,625	44,167

a) Considers the maturity originally agreed to between the Company and its clients and, therefore, this line includes:

Allowance for doubtful accounts – Trade notes not expected to be received and so are covered by a provision booked for expected trade losses;
Guarantees – Trade notes guaranteed by properties required at the start of the operation with resellers, whose documents are registered at the notary's office to guarantee the Company their execution in case of nonperformance of agreement. These notes are in the process of execution of guarantees. Despite the real expectation of receipt, these notes are classified in the long term according to the progress of the lawsuits and the understanding of our legal advisors.

6. Inventories

Inventories are stated at cost or net realizable value, whichever is lower. Costs incurred to take each product to its current location and condition are recorded as follows:

- (i) Raw materials – cost of acquisition according to average cost.
- (ii) Finished products and products under production – cost of materials and direct labor and proportional portion of indirect general expenses based on the normal operating capacity.

The net realizable value corresponds to the sale price in the normal course of business, less estimated costs for conclusion and sale.

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The balance of inventories is broken down as follows:

	Parent Company		Consolidated	
	12/31/2025	12/31/2024	12/31/2025	12/31/2024
Finished products	668	1,421	49	928
Products under production	6,558	3,590	6,558	3,590
Goods for resale	429	508	1,798	1,435
Raw material	20,036	18,311	20,036	18,311
Advances to suppliers	805	1,250	805	1,250
Sundry materials	2,852	2,730	2,852	2,730
Provision for obsolescence	(2,922)	(2,240)	(2,922)	(2,240)
	<u>28,426</u>	<u>25,570</u>	<u>29,176</u>	<u>26,004</u>

Provisions for low inventory turnover or obsolete inventories are constituted when deemed necessary by the Management. The changes in provision for obsolescence are as follows:

	Parent Company and Consolidated	
	12/31/2025	12/31/2024
Balance at beginning of year	(2,240)	(1,694)
Additions	(1,301)	(2,023)
Recoveries / realizations	619	1,477
Balance at end of year	<u>(2,922)</u>	<u>(2,240)</u>

7. Assets held for sale

On December 31, 2025, the balance of R\$2,090 (R\$2,377 on December 31, 2024) consisted of three properties received from debt renegotiations with a client and are available for immediate sale. The assets are held at its book value, which is lower than its fair value, less selling expenses.

8. Loans granted

These refer to loans granted by the Company to clients to finance the expansion of the network of authorized resellers and exclusive stores, measured at amortized cost method in accordance with contractual terms (fixed rates and payment conditions), net of the allowance for losses. Loans bear average interest of 13.60% p.a. (13% p.a. in 2024). The Company has first-degree mortgage guarantees for most of operations. No losses were recorded related to loans granted for the reporting periods.

	Parent Company		Consolidated	
	12/31/2025	12/31/2024	12/31/2025	12/31/2024
Loans granted	<u>4,555</u>	<u>1,088</u>	<u>4,555</u>	<u>1,088</u>
Loans granted – short term	1,427	918	1,427	918
Loans granted – long term	3,128	170	3,128	170
	<u>4,555</u>	<u>1,088</u>	<u>4,555</u>	<u>1,088</u>

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9. Taxes recoverable

Balances of taxes recoverable are presented as follows:

	Parent Company		Consolidated	
	12/31/2025	12/31/2024	12/31/2025	12/31/2024
Income tax (a)	1,423	6,065	1,457	6,095
Social contribution (a)	18	884	20	886
PIS and COFINS (b)	4,277	3,802	4,277	3,802
Other Recoverable taxes	1,641	254	1,641	254
Recoverable taxes – short term	6,291	10,936	6,327	10,968
Recoverable taxes – long term	1,068	69	1,068	69
	7,359	11,005	7,395	11,037

a) Income tax and social contribution (IR and CS):

It corresponds to withholding income tax on short-term investments and prepayments of income tax and social contribution, which can be offset against federal taxes and contributions due.

b) Social integration program and social security financing contribution (PIS and COFINS):

The balance in the Parent Company on December 31, 2024 consists of recoverable credits from the acquisition of goods that are part of the property, plant, and equipment from the export market, with the taxable event being their entry into the national territory.

As of December 31, 2025, in the parent company, the balance mainly consists of anticipated PIS and COFINS credits related to depreciation.

10. Other assets

	Parent Company		Consolidated	
	12/31/2025	12/31/2024	12/31/2025	12/31/2024
Other current assets:				
Prepaid expenses (a)	3,815	3,305	7,855	4,705
Advances and prepayments	973	1,033	1,023	2,344
Total	4,788	4,338	8,878	7,049
Other non-current assets:				
Other assets (b)	42	48	3,347	3,774
Total	42	48	3,347	3,774

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11. Investments in subsidiaries

The investment in subsidiary is valued based on the equity income method, according to CPC 18 (R2).
 The main balances of the subsidiary are:

	Unicasa Comércio de Móveis Ltda.		Unicasa Holding, LLC	
	12/31/2025	12/31/2024	12/31/2025	12/31/2024
Current assets	255	216	8,036	10,720
Non-current assets	27,722	19,567	34,912	48,021
Current and non-current liabilities	594	502	37,998	50,330
Shareholders' equity	27,383	19,281	4,950	8,410
Capital stock	46,499	38,299	39,865	30,033

	Unicasa Comércio de Móveis Ltda.		Unicasa Holding, LLC	
	12/31/2025	12/31/2024	12/31/2025	12/31/2024
Net revenue	0	6	22,811	26,446
Profit / (Loss) for the period – subsidiary	(98)	128	(15,816)	(7,930)
% Ownership interest	99.99%	99.99%	100.00%	100.00%
Equity income (loss) before eliminations	(98)	131	(15,816)	(7,930)
Effect of unrealized income	-	-	(126)	247
Equity income (loss)	(98)	131	(15,942)	(7,683)

The changes in investments in subsidiaries are as follows:

	Parent Company	
	12/31/2025	12/31/2024
Balance of investment in subsidiaries at beginning of year	27,198	8,533
Capital payment – subsidiary	20,976	24,278
Equity income (loss)	(16,040)	(7,552)
Other comprehensive income	(420)	1,939
Balance of investment in subsidiaries at end of year	31,714	27,198

a) On September 4, 2025, the members of the Company's Board of Executive Officers approved a capital increase in the subsidiary Unicasa Holding LLC, in the amount of (R\$6,416), by utilizing accounts receivable from the subsidiary Unicasa North America LLC. On October 17, 2025, the members of the Company's Board of Executive Officers approved a capital increase in the subsidiary Unicasa Holding LLC, in the amount of (R\$6,360), by utilizing accounts receivable from the subsidiary Dell Anno Miami, LLC. Although the transactions involved foreign exchange settlements among group companies, the net effect on the company's consolidated cash flow was zero.

12. Property, plant and equipment

These are registered at acquisition, formation or construction cost, net of PIS/COFINS and ICMS credits and the contra entry is recorded as recoverable taxes. A property, plant and equipment item is written off when sold or when no future economic benefit is expected from its use or sale. Gain or loss from the write-off of an asset, calculated as the difference between net sale value and book value of the asset, is included in the statement of operations for the period in which the asset was written off.

Depreciation of assets is calculated using the straight-line method at depreciation rates and take into consideration the estimated useful lives of these assets. The assessment of useful life of assets is revised annually and adjusted if necessary.

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The depreciation methods, useful lives and residual values are reviewed at the end of the fiscal year and any adjustments are recognized as changes in accounting estimates.

The Management annually analyzes the book value of the property, plant and equipment item to assess if there are risk factors indicating the need for a provision for possible reduction in the impairment amount registered in the books, thereby adjusting the book value to its realization value.

Procedures are in place to evaluate the existence of evidence (risk factors), and if found, tests will be applied and, if necessary, a loss will be recognized, which is the highest of: (a) the estimated sale value of the assets less estimated sale costs and (b) the value in use.

The criteria to determine the assets subject to the test are: (a) assets linked to operations that generate revenue; (b) long-term assets, with long useful life (over one year); and (c) asset considered material (significant monetary value).

As a result of the analyses and considerations, on December 31, 2025, the Management did not identify any clear evidence of the devaluation of property, plant and equipment items and intangible assets on the balance sheet date. Accordingly, no additional analysis or detailed test, or any provision for impairment of assets, is necessary.

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Property, plant and equipment is broken down as follows:

Parent Company

Cost of property, plant and equipment	Land	Buildings	Improvements and facilities	Machinery and equipment	Furniture and fixtures	IT equipment	Construction in progress	Total
Balances at 12.31.2023	1,378	21,583	17,800	132,324	2,831	4,625	65,374	245,915
Acquisitions	-	-	27	627	51	60	26,326	27,091
Write-offs	-	(2)	(21)	(11,135)	(204)	(89)	(32)	(11,483)
Transfers	-	935	1,946	40,918	418	286	(44,503)	-
Balances at 12.31.2024	1,378	22,516	19,752	162,734	3,096	4,882	47,165	261,523
Acquisitions	-	-	26	80	123	74	25,876	26,179
Write-offs	-	-	(23)	(1,877)	(24)	(100)	-	(2,024)
Transfers	-	81	3,071	56,792	200	1,237	(61,381)	-
Balances at 12.31.2025	1,378	22,597	22,826	217,729	3,395	6,093	11,660	285,678

Accumulated depreciation	Land	Buildings	Improvements and facilities	Machinery and equipment	Furniture and fixtures	IT equipment	Construction in progress	Total
Balances at 12.31.2023	-	(8,345)	(6,501)	(69,260)	(1,705)	(3,476)	-	(89,287)
Depreciation	-	(312)	(640)	(6,469)	(195)	(335)	-	(7,951)
Write-off	-	-	12	9,073	195	68	-	9,348
Balances at 12.31.2024	-	(8,657)	(7,129)	(66,656)	(1,705)	(3,743)	-	(87,890)
Depreciation	-	(276)	(682)	(9,854)	(214)	(485)	-	(11,511)
Write-off	-	-	2	1,414	18	96	-	1,530
Balances at 12.31.2025	-	(8,933)	(7,809)	(75,096)	(1,901)	(4,132)	-	(97,871)

Property, plant and equipment, net

Balances at 12.31.2023	1,378	13,238	11,299	63,064	1,126	1,149	65,374	156,628
Balances at 12.31.2024	1,378	13,859	12,623	96,078	1,391	1,139	47,165	173,633
Balances at 12.31.2025	1,378	13,664	15,017	142,633	1,494	1,961	11,660	187,807

Consolidated

Cost of property, plant and equipment	Land	Buildings	Improvements and facilities	Machinery and equipment	Furniture and fixtures	IT equipment	Construction in progress	Right of use	Total
Balances at 12.31.2023	1,378	21,583	23,042	132,334	7,088	4,670	65,374	24,616	280,085
Acquisitions	17,000	-	29	627	51	60	28,891	-	46,658
Acquisitions of Subsidiary	-	(2)	(929)	(11,136)	(205)	(89)	(32)	-	(12,393)
Write-offs	-	-	1,404	3	1,186	8	-	6,098	8,699
Transfers	-	935	1,946	40,918	419	286	(44,504)	-	-
Balances at 12.31.2024	18,378	22,516	25,492	162,746	8,539	4,935	49,729	30,714	323,049
Acquisitions	-	-	26	80	232	81	36,666	-	37,085
Remeasurement (a)	-	-	-	-	-	-	-	2,582	2,582
Write-offs	-	-	(23)	(1,884)	(2,233)	(128)	(81)	(27)	(4,376)
Other (b)	-	-	-	-	-	-	(827)	(3,938)	(4,765)
Exchange variation	-	-	(638)	(1)	(533)	(5)	(140)	(3,033)	(4,350)
Transfers	-	81	3,179	56,792	1,678	1,237	(62,967)	-	-
Balances at 12.31.2025	18,378	22,597	28,036	217,733	7,683	6,120	22,380	26,298	349,225

Accumulated depreciation	Land	Buildings	Improvements and facilities	Machinery and equipment	Furniture and fixtures	IT equipment	Construction in progress	Right of use	Total
Balances at 12.31.2023	-	(8,345)	(6,632)	(69,264)	(2,501)	(3,509)	-	(1,089)	(91,340)
Depreciation	-	(312)	(1,229)	(6,472)	(1,788)	(344)	-	(3,031)	(13,176)
Write-offs	-	-	14	9,075	195	68	-	-	9,352
Exchange variation	-	-	(100)	(1)	(429)	(2)	-	-	(532)
Balances at 12.31.2024	-	(8,657)	(7,947)	(66,662)	(4,523)	(3,787)	-	(4,120)	(95,696)
Depreciation	-	(276)	(1,225)	(9,856)	(1,786)	(489)	-	(3,332)	(16,964)
Write-offs	-	-	2	1,422	1,873	116	-	-	3,413
Other (b)	-	-	-	-	-	-	-	694	694
Exchange variation	-	-	114	(2)	322	10	-	9	453
Balances at 12.31.2025	-	(8,933)	(9,056)	(75,098)	(4,114)	(4,150)	-	(6,749)	(108,100)

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Property, plant and equipment, net									
Balances at 12.31.2023	1,378	13,238	16,411	63,070	4,588	1,159	65,374	23,527	188,746
Balances at 12.31.2024	18,378	13,859	17,545	96,084	4,016	1,148	49,729	26,594	227,353
Balances at 12.31.2025	18,378	13,664	18,980	142,635	3,569	1,970	22,380	19,549	241,125
Average rate	-	2.66%	3.08%	7.39%	10%	20%	-	13.95%	
Average useful life (in years)	-	38.00	32.00	14.00	10.00	5.00	-	7.16	

a) In April 2025, the lease agreement of Unicasa North America, LLC was remeasured.

b) Refers to the termination, in the fourth quarter of 2025, of the lease agreement entered into in April 2025 by Unicasa North America, LLC, which was originally set to mature in 2030. This transaction did not impact cash flow; it was solely a movement between Assets and Liabilities, as disclosed in Note 16.

13. Intangible assets

Intangible assets with a defined life are measured at cost, less amortization accrued over the economic useful life. The amortization period and method for an intangible asset with defined life are reviewed at least at the end of each fiscal year. The amortization of these intangible assets is recognized in the statement of operations.

Parent Company

	Software	Trademarks and patents	Commercial goodwill	Total
Balances at 12.31.2023	1,166	157	742	2,065
Acquisitions	5	36	1,153	1,194
Transfer	433	-	(433)	-
Write-off - amortization	(2)	(13)	-	(15)
Amortization	2	11	-	13
Balances at 12.31.2024	(448)	(29)	-	(477)
Acquisitions	1,156	162	1,462	2,780
Transfer	-	52	540	592
Amortization	1,272	-	(1,272)	-
Balances at 12.31.2025	(494)	(32)	-	(526)
	1,934	182	730	2,846

Consolidated

	Software	Trademarks and patents	Commercial goodwill	Intangible assets in progress	Total
Balances at 12.31.2023	1,166	157	2,374	742	4,439
Acquisitions	5	36	-	1,153	1,194
Transfer	433	-	-	(433)	-
Write-off	(2)	(13)	-	-	(15)
Write-off - amortization	2	11	-	-	13
Amortization	(448)	(29)	(743)	-	(1,220)
Exchange variation	-	-	674	-	674
Balances at 12.31.2024	1,156	162	2,305	1,462	5,085
Acquisitions	-	52	-	540	592
Write-offs (a)	-	-	(2,689)	-	(2,689)
Write-off - amortization	-	-	1,174	-	1,174
Transfer	1,272	-	-	(1,272)	-
Amortization	(494)	(32)	(460)	-	(986)
Exchange variation	-	-	(330)	-	(330)
Balances at 12.31.2025	1,934	182	-	730	2,846

Average rate	20%	10%	21.81%
Average useful life (in years)	5.00	10.00	4.58

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a) Refers to the closure of the Unicasa North America store.

14. Income tax and social contribution

14.1 Current tax

Income and social contribution taxes are calculated based on the tax rate in effect. Current and deferred taxes are recognized in profit or loss for the period.

The breakdown of income tax and social contribution in the years ended December 31, 2025 and 2024 is summarized below:

	Parent Company		Consolidated	
	12/31/2025	12/31/2024	12/31/2025	12/31/2024
Current income tax and social contribution:				
Current income tax and social contribution expense	-	(20)	-	(433)
Deferred income tax and social contribution:				
Related to recording and reversal of temporary differences and tax losses	1,476	(1,191)	581	2,296
Income tax and social contribution expense shown in the income statement	1,476	(1,211)	581	1,863

The reconciliation of tax expense with the result of the multiplication of taxable income with the local tax rate in the years ended December 31, 2025 and 2024 is as follows:

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	Parent Company		Consolidated	
	12/31/2025	12/31/2024	12/31/2025	12/31/2024
Book income before taxes	(13,025)	13,660	(12,130)	10,586
Tax rate of 34%	4,429	(4,644)	4,124	(3,599)
Non-deductible expenses	(14)	(317)	(14)	(317)
Rate adjustments abroad	-	-	(1,067)	(662)
Deferred income tax and social contribution on unrecognized losses in subsidiaries	-	-	(3,150)	-
Reversal of deferred tax on tax loss carryforwards in subsidiary (a)	-	-	(1,784)	-
Equity income (loss)	(5,453)	(2,568)	-	-
IRPJ/CSLL on Selic rate	474	149	474	149
Presumed ICMS credit	445	364	445	364
Exclusion of inflation on income from investments	565	1,099	565	1,099
Reintegra	12	23	12	23
Interest on equity	-	4,080	-	4,080
Technological innovation	841	615	841	615
Other temporary expenses	177	(12)	135	111
Income tax and social contribution expense under profit or loss	1,476	(1,211)	581	1,863
Effective rate	-11%	8.87%	-5%	-17.60%

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14.2 Deferred income tax and social contribution

Deferred income tax and social contribution on December 31, 2025 and December 31, 2024 are as follows:

Parent Company	Balance Sheet		Profit/Loss	
	12/31/2025	12/31/2024	12/31/2025	12/31/2024
Temporary differences - assets				
Allowance for doubtful accounts	2,053	1,160	893	(361)
Provision for inventory losses	994	762	232	(186)
Provisions for losses with sureties	44	44	-	-
Provision for tax, civil and labor risks	2,065	1,420	645	354
Present value adjustment	427	356	71	271
Sundry provisions	608	(288)	896	794
Tax losses to be offset	4,518	4,518	-	15
	10,709	7,972	2,737	887
Temporary differences - liabilities				
Depreciation of useful/tax life	(10,008)	(8,748)	(1,261)	304
Income tax and social contribution expense			1,476	1,191
Tax assets (liabilities)	701	(776)		
Consolidated				
Temporary differences - assets				
Allowance for doubtful accounts	2,053	1,160	893	(361)
Provision for inventory losses	994	762	232	(186)
Provisions for losses with sureties	44	44	-	-
Provision for tax, civil and labor risks	2,065	1,420	645	354
Present value adjustment	427	356	71	271
Sundry provisions	608	(288)	896	390
Tax losses to be offset	10,529	12,358	(895)	1,524
	16,720	15,812	1,842	1,992
Temporary differences - liabilities				
Depreciation of useful/tax life	(10,008)	(8,748)	(1,261)	304
Income tax and social contribution expense			581	2,296
Tax assets (liabilities)	6,712	7,064		

The Company and its subsidiaries have total tax losses to be offset against future taxable income of the company in which they were generated.

Estimated recovery of tax credits on income tax and social contribution losses were based on projections of taxable income that took into consideration diverse financial and business assumptions considered at the end of the period, such as annual growth rate and long-term economic and financial projections. Consequently, such estimates may not materialize in the future considering the uncertainties inherent to these provisions. The estimated recovery of the balance of deferred income and social contribution taxes is shown below:

Parent Company	2025	2026	2027	2028	2029	2030 onwards	Total
Tax losses to be offset	-	18	286	575	884	2,755	4,518
Total – Deferred tax assets	-	18	286	575	884	2,755	4,518
Consolidated	2025	2026	2027	2028	2029	2030 onwards	Total
Tax losses to be offset	38	46	627	1,517	1,967	6,334	10,529
Total – Deferred tax assets	38	46	627	1,517	1,967	6,334	10,529

Due to the limited opportunities to use the income tax losses and social contribution tax loss carryforwards of a subsidiary in Brazil, the Company did not recognize a portion of tax assets amounting to R\$5,912 (R\$5,878 as of December 31, 2024), which do not have an expiration date.

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As of December 31, 2025, the Company did not record an amount of R\$4,798 related to the portion of tax loss carryforward of its subsidiary in the United States.
 Unrecorded tax assets do not have an expiration date.

15. Loans and financing

Loans and financing are presented by the amounts under agreement, plus charges agreed that include interest rates. After initial recognition, they are measured at amortized cost using the effective tax rate method.

On January 13, 2025, the Company received the second installment of the FINEP financing, in the nominal amount of R\$12,204, and on December 1, 2025, received the third installment, in the nominal amount of R\$4,571.

On September 30, 2025, the Company entered into a loan agreement in the form of a Bank Credit Note (CCB) with Banco Safra S/A in the amount of R\$34,987, bearing interest at an annual rate of 5.5%, to be repaid in 48 consecutive monthly installments, with a 12-month grace period starting from October 15, 2025. This credit originates from the BNDES Brasil Soberano Automatic Emergency Credit Program – Working Capital Diversification modality (CCB BNDES Brasil Soberano). The Company has also committed to: (i) exporting a total of US\$6,600,000 to countries other than the United States of America during the 60-month term (including the grace period); and (ii) maintaining or increasing its number of employees between the fifth and sixteenth months following the signing date of the CCB BNDES Brasil Soberano, with the reference being the average number of employees between July 2024 and June 2025. The amount was credited to the company on October 14, 2025.

On December 11, 2025, the Company executed a Bank Credit Note (CCB) with South Region's Development Bank (BRDE) in the amount of R\$10,000, to obtain financing under the BNDES FINAME Materiais program, with interest equalization provided through the Support Program for Exporting Companies of Rio Grande do Sul. The loan bears interest at IPCA + 4% p.a., includes a 12-month grace period starting from December 15, 2025, and will be amortized in 48 monthly installments, with the final payment due on December 15, 2030. The amount was credited to the company on December 12, 2025.

		Parent Company/Consolidated							
		2025			2024				
Index	Interest rate (p.a.)	Due on	Current	Non-current	Total	Current	Non-current	Total	
Domestic currency									
Bank loans -FINEP									
	TR +	3.30%	Oct/33	9,690	56,154	65,844	1,153	48,095	49,248
Book-entry Commercial Note	IPCA +	12.01%	Aug/44	486	23,473	23,959	424	22,736	23,160
Banco Safra	-	5.50%	Oct/30	1,872	33,529	35,401	-	-	-
BRDE									
	IPCA +	4.00%	Dec/30	= 30	9,921	=9,951	=		
			12,078	123,077	135,155	1,577	70,831	72,408	

As of December 31, 2025, the Company has the following types of guarantees in place: a) letter of guarantee – FINEP and BRDE; b) fiduciary sale agreement – Book-Entry Commercial Note; c) Suretyship – Banco Safra.

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Loans and financing will fall due as follows, by maturity year:

Maturities	2026	2027	2028	2029	2030	2031	2032 to 2044	Total
FINEP	9,690	9,530	9,530	9,530	9,530	9,530	8,504	65,844
Book-entry Commercial Note	486	452	506	567	635	711	20,602	23,959
Banco Safra	1,872	8,747	8,747	8,747	7,288	-	-	35,401
BRDE	30	2,500	2,500	2,500	2,421	-	-	9,951
Total	12,078	21,229	21,283	21,344	19,874	10,241	29,106	135,155

The changes in the Company's loans are detailed below:

	FINEP	Commercial note	Banco Safra	BRDE	CCB-Santander	Total
Balance on December 31, 2023	49,228	-	-	-	4,749	53,977
New loans	-	23,536	-	-	-	23,536
Payment of installments	-	(105)	-	-	(4,748)	(4,853)
Payment of interest	(1,154)	(1,516)	-	-	(332)	(3,002)
Provision for interest	1,174	1,245	-	-	331	2,750
Balance on December 31, 2024	49,248	23,160	-	-	-	72,408
New loans	16,775	-	34,987	9,920	-	61,682
Payment of installments	(1,980)	(354)	-	-	-	(2,334)
Payment of interest	(1,560)	(2,768)	-	-	-	(4,328)
Provision for interest	3,361	3,921	414	31	-	7,727
Balance on December 31, 2025	65,844	23,959	35,401	9,951	-	135,155

On December 31, 2025, the company informs that all covenants of the financing agreements have been fulfilled.

16. Leases payable

On the start date of the agreement, the Company evaluates if the agreement is or contains a lease, that is, if the agreement transfers the right to control the use of an identified asset for a certain period.

The Company applies a single approach for recognizing and measuring all the leases, except for lease agreements whose term is 12 months, and leases of low-value assets.

The Company has lease agreements for stores, entered into with third parties, which are being classified as lease. In the fourth quarter of 2025, Unicasa North America, LLC's lease agreement was terminated.

Discount rates that express the time for realizing the rights of use were obtained based on the main inflation indices in the market and the estimated lending rate, if the object of the lease is obtained through similar terms and scenarios.

The following table shows the current rate, maturity and term of the agreement.

Property rental agreement	Maturity	Duration	Average rate (p.a.)
Dell Anno Miami, LLC	12/31/2029	7 years	3.85%
Dell Anno NYC, LLC	09/30/2033	10 years	4.46%

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Changes in lease liabilities are as follows:

	Consolidated
Balance on 12/31/2023	23,841
Payment of lease	(1,210)
Payment of interest	(1,222)
Exchange variation	6,290
Balance on 12/31/2024	27,699
Payment of lease	(2,140)
Payment of interest	(1,028)
Remeasurement (a)	2,582
Write-off (b)	(3,065)
Exchange variation	(3,192)
Balance on 12/31/2025	20,856
Current	3,717
Non-current	17,139

- a) In April 2025, the lease agreement of Unicasa North America, LLC was remeasured.
- b) Refers to the termination, in the fourth quarter of 2025, of the lease agreement entered into in April 2025 by Unicasa North America, LLC, which was originally set to mature in 2030.

Contractual payments will fall due as follows, by maturity year:

Maturity	2026	2027	2028	2029	2030	2031 to 2033	Total
Dell Anno Miami, LLC	1,555	1,562	1,864	2,030	-	-	7,011
Dell Anno NYC, LLC	1,341	1,461	1,588	1,721	1,854	5,880	13,845
Total	2,896	3,023	3,452	3,751	1,854	5,880	20,856

17. Provisions

The Company and its subsidiaries are parties to administrative proceedings, as well as labor, tax and civil lawsuits resulting from the normal course of their operations.

The Company periodically reviews its contingencies through its legal department and its external legal advisors and classifies their likelihood of loss as: (i) Probable, (ii) Possible and (iii) Remote.

a. Provision for labor, tax and civil risks

The Company is a defendant in certain labor and civil lawsuits. The estimated loss was provisioned based on the opinion of its legal counsel, in an amount considered sufficient by the Management to cover probable losses that may arise from unfavorable court decisions. The provision is broken down as follows:

	Parent Company	Consolidated
	12/31/2025	12/31/2024
Provision for labor risks	240	246
Provision for civil risks	5,833	3,932
	6,073	4,178

Labor – the Company is party to labor lawsuits basically related to overtime.

Civil – the Company is party to civil lawsuits involving store owners and end consumers, in which the Company may be considered jointly and severally liable.

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The Company is party to labor, tax and civil lawsuits, involving risk of loss classified by the management as possible, based on an assessment by its legal advisors, for which no provision was recorded. The lawsuits classified as possible loss are shown below:

	Parent Company and Consolidated	
	12/31/2025	12/31/2024
Labor lawsuits	1,126	658
Tax lawsuits	4,300	3,995
Civil lawsuits	4,564	2,853
Total	9,990	7,506

Civil: Civil lawsuits assessed by the management jointly with its legal advisors as having possible chances of loss refer to lawsuits involving storeowners and end consumers.

Tax: The tax lawsuits assessed by the management jointly with its legal advisors as having possible chances of loss refer to the INSS lawsuit.

Labor: The labor lawsuits assessed by the management jointly with its legal advisors as having possible chances of loss refer to actions filed by former employees of the Company related to overtime.

The changes in provision for labor, tax and civil risks are as follows:

	Parent Company and Consolidated	
	12/31/2025	12/31/2024
Balance at beginning of year	4,178	5,111
Additions	2,186	1,320
Recoveries / realizations	(291)	(2,253)
Balance at end of year	6,073	4,178

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18. Contractual obligations

Amounts received early from exclusive resellers for the future supply of goods.

	Parent Company		Consolidated	
	12/31/2025	12/31/2024	12/31/2025	12/31/2024
Contractual liabilities	38,675	29,396	50,819	38,264
Total	38,675	29,396	50,819	38,264

19. Other liabilities

	Parent Company		Consolidated	
	12/31/2025	12/31/2024	12/31/2025	12/31/2024
Other liabilities – current:				
Other provisions (a)	698	1,259	1,325	1,980
Leases (b)	431	475	431	475
Other liabilities	2,084	803	2,167	878
	<u>3,213</u>	<u>2,537</u>	<u>3,923</u>	<u>3,333</u>
Other liabilities – non-current:				
Other provisions (a)	661	-	661	-
Leases (b)	522	388	522	388
	<u>1,183</u>	<u>388</u>	<u>1,183</u>	<u>388</u>

a) Consists of provisions for payroll and lawyers' fees.

b) In the context of application of CPC 06 (R2), the Company analyzed its portfolio of agreements and these were classified under the exemption envisaged by the pronouncement since it is a low-value asset. In the year, the Company recognized expense of R\$514 (R\$489 on December 31, 2024).

20. Shareholders' equity

a. Capital stock

The capital stock of the Company is R\$147,000 on December 31, 2025 and December 31, 2024, divided into 66,086,364 registered common shares without par value.

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The following is the shareholding structure of the Company:

Shareholder	12/31/2025		12/31/2024	
	Common shares	%	Common shares	%
Alexandre Grendene Bartelle	27,569,065	41.72%	27,569,065	41.72%
Kelly Zietolie	598,116	0.91%	598,116	0.91%
Camila Zietolie	2,144,636	3.25%	2,144,636	3.25%
Isabela Zietolie	2,144,636	3.25%	2,144,636	3.25%
Laura Zietolie	2,144,636	3.25%	2,144,636	3.25%
Renata Vendruscolo Zietolie	2,144,637	3.25%	2,144,637	3.25%
Members of Management	832,200	1.26%	832,200	1.26%
Treasury shares	-	-	-	-
Free Float	28,508,438	43.14%	28,508,438	43.14%
Total	66,086,364	100%	66,086,364	100%

b. Profit retention and reservesLegal reserve

It is recorded in compliance with the Brazilian Corporation Law and the Bylaws at a ratio of 5% of net income calculated at each fiscal year up to the limit of 20% of capital stock. The fiscal year 2025 resulted in a loss; therefore, the Legal Reserve was not created.

Retained profits

The retained profits reserve was recorded in accordance with Article 196 of Federal Law No. 6,404/76, with the purpose of ensuring investments in property, plant and equipment, increases in working capital, and plans for expanding the company's network. This reserve is constituted from the adjusted net income for the fiscal year, after deducting the mandatory minimum dividends, and its maximum limit, when combined with the legal reserve, may not exceed the total capital stock. Due to the net loss recorded for the fiscal year, Management will propose at the Annual Shareholders Meeting that the amount be absorbed by the retained profits reserve, totaling R\$11,549. Retained profits as of December 31, 2025 amounted to R\$26,217 (R\$37,776 as of December 31, 2024).

c. Other comprehensive income

Corresponds to the cumulative effect of exchange translation of functional currency to the original currency of the financial statements of the foreign subsidiary, calculated on the company's investments abroad, assessed using the equity method. This cumulative effect will be reverted to profit or loss for the period as gain or loss upon the sale or write-off of the investment.

d. Dividends and interest on equity

According to the bylaws, minimum mandatory dividend is calculated at 25% of net income from the year after the allocation to reserves established by law. As of December 31, 2025, no dividends or interest on capital were proposed because the Company incurred a loss.

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e. Earnings per share

As required by IAS 33/CPC 41 – Earnings per share, the tables below recognize profit to amounts used to calculate basic earnings per share.

Basic earnings per share

For years ended on December 31, 2025 and 2024, the Company registered basic earnings per share, calculated by dividing the net income from the period by the weighted average of outstanding shares, as shown below:

	Parent Company and Consolidated	
	2025	2024
Net income (loss) for the period	(11,549)	12,449
Weighted average of outstanding common shares (in thousands)	66,086	66,086
Earnings / (loss) per share – basic (R\$)	(0.1748)	0.1884

Diluted earnings per share

The Company did not present the calculation of diluted earnings per share as required by IAS 33/CPC 41 – Earnings per share because there are no potential common shares for dilution or other convertible instruments that can cause dilution of earnings per share, and hence the basic and diluted earnings per share are the same.

21. Net revenue from sales

Revenue is recognized in profit or loss upon the fulfilment of performance obligation with clients at the moment determined by the transfer of control of the products. Contractual performance obligations with final consumers are the responsibility of resellers. Sales are made at sight, in the form of prepayments or in installments, and are financed with the Company's own funds.

Net revenue from sales is broken down as follows:

	Parent Company		Consolidated	
	12/31/2025	12/31/2024	12/31/2025	12/31/2024
Gross revenue from sales	275,359	256,746	292,641	275,655
IPI on sales	(7,282)	(6,846)	(7,282)	(6,846)
Gross revenue from sales (-) IPI	268,077	249,900	285,359	268,809
ICMS on sales	(24,749)	(22,719)	(24,749)	(22,720)
Other taxes on sales (PIS/COFINS)	(18,692)	(17,498)	(18,692)	(17,499)
Sales returns	(364)	(148)	(364)	(148)
Present value adjustment (AVP) (gross revenue)	(2,596)	(1,939)	(2,596)	(1,883)
Net revenue	221,676	207,596	238,958	226,559

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22. Expenses by function and nature

	Parent Company		Consolidated	
	12/31/2025	12/31/2024	12/31/2025	12/31/2024
Expenses by function				
Cost of goods sold and/or services rendered	(156,773)	(133,667)	(164,710)	(140,178)
Selling expenses	(47,081)	(42,733)	(68,918)	(65,978)
Administrative expenses	(22,917)	(18,391)	(22,917)	(18,305)
	(226,771)	(194,791)	(256,545)	(224,461)
Expenses by nature:				
Input expenses	(102,671)	(89,268)	(105,175)	(91,405)
Personnel expenses	(62,202)	(54,084)	(70,513)	(62,926)
Third-party service expenses	(16,673)	(16,165)	(24,633)	(23,029)
Expenses with civil lawsuits	(1,023)	(1,182)	(1,023)	(1,182)
Depreciation and amortization expenses	(12,037)	(8,429)	(17,958)	(14,235)
Advertising expenses	(9,622)	(9,477)	(10,339)	(10,635)
Reversal /(Expenses) with provisions	(5,304)	(155)	(5,312)	(458)
Travel expenses	(4,783)	(3,913)	(4,912)	(4,309)
Electric power expenses	(4,135)	(3,941)	(4,290)	(4,095)
Commission expenses	(946)	(2,194)	(1,772)	(2,982)
Other expenses	(7,375)	(5,983)	(10,618)	(9,205)
	(226,771)	(194,791)	(256,545)	(224,461)

23. Other operating revenues

	Parent Company		Consolidated	
	12/31/2025	12/31/2024	12/31/2025	12/31/2024
Bank premium (a)	490	301	490	301
Gain from sale of property, plant and equipment	165	306	(920)	306
Other operating revenues (b)	8,905	2,005	8,905	2,026
Other operating revenues	9,560	2,612	8,475	2,633

a) Refers to amounts received from financial institution by volume of financing conducted made the network of stores served by the Company.

b) Mainly refers to the following line items: a) R\$4,841 - Advance PIS and COFINS credit on depreciation; b) R\$1,309 - Presumed ICMS credit on freight; c) R\$530 - ICMS credit related to CIAP; d) R\$374 - INSS legal proceeding.

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24. Financial income (expense)

	Parent Company		Consolidated	
	12/31/2025	12/31/2024	12/31/2025	12/31/2024
Financial expenses				
IOF charge and bank fees	(327)	(219)	(508)	(331)
Loans and financing	(7,726)	(3,718)	(7,726)	(3,718)
Exchange variation expenses	(5,829)	(2,008)	(5,829)	(2,008)
Present value adjustment (AVP)	(2,204)	(1,770)	(2,204)	(1,770)
Discounts granted	(194)	(12)	(236)	(12)
Other financial expenses	(627)	(732)	(627)	(732)
	<u>(16,907)</u>	<u>(8,459)</u>	<u>(17,130)</u>	<u>(8,571)</u>
Financial income				
Interest income	170	415	174	469
Yield from short-term investments	5,461	5,402	5,461	5,450
Exchange variation income	3,546	4,485	3,546	4,485
Present value adjustment (AVP)	4,591	4,506	4,591	4,506
Discounts obtained	168	78	313	148
Other financial income	1,612	526	1,621	526
	<u>15,548</u>	<u>15,412</u>	<u>15,706</u>	<u>15,584</u>
Net financial result	<u>(1,359)</u>	<u>6,953</u>	<u>(1,424)</u>	<u>7,013</u>

25. Transactions and balances with related parties

Related-party transactions are those between the Company and its subsidiaries, other companies controlled by shareholders of the Company, key management professionals and other related parties. During the fiscal years ended December 31, 2025 and 2024, the Company conducted the following transactions with related parties:

PARENT COMPANY	Nature of operation	Relationship	12/31/2025	12/31/2024
ASSETS			5,698	13,240
Trade accounts receivables				
Unicasa Holding, LLC	Sale of furniture	Subsidiary	5,566	13,169
Even Construtora e Incorporadora S.A.	Sale of furniture	Controlled by shareholders	6	-
Telasul Indústria de Móveis S.A.	Sale of furniture	Controlled by shareholders	120	-
Individuals	Sale of furniture	Related persons and key management professionals	6	71
LIABILITIES			23,959	23,160
Loans and financing	Commercial note	Controlled by shareholders	23,959	23,160
MK NM Fundo de Investimento Multimercado				
Private loan – Investment abroad				
			<u>12/31/2025</u>	<u>12/31/2024</u>
PROFIT OR LOSS			5,132	4,071
Sales revenue				
Unicasa Holding, LLC	Sale of furniture	Subsidiary	7,144	4,711
Unicasa Comércio de Móveis S.A.	Sale of furniture	Subsidiary	-	1
Even Construtora e Incorporadora S.A.	Sale of furniture	Controlled by shareholders	1,734	498
Grendene S.A.	Sale of furniture	Controlled by shareholders	2	-
Telasul Indústria de Móveis S.A.	Sale of furniture	Controlled by shareholders	120	-
Individuals	Sale of furniture	Related persons and key management professionals	18	96
Financing expenses				
MK NM Fundo de Investimento Multimercado	Interest - Commercial note	Controlled by shareholders	(3,886)	(1,235)
Private loan – Investment abroad				

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CONSOLIDATED	Nature of operation	Relationship	12/31/2025	12/31/2024
ASSETS			132	71
Trade accounts receivables				
Even Construtora e Incorporadora S.A.	Sale of furniture	Controlled by shareholders	6	-
Telasul Indústria de Móveis S.A.	Sale of furniture	Controlled by shareholders	120	-
Individuals	Sale of furniture	Related persons and key management professionals	6	71
LIABILITIES			23,959	23,160
Loans and financing	Commercial note	Controlled by shareholders		
MK NM Fundo de Investimento Multimercado			23,959	23,160
Private loan – Investment abroad				
			12/31/2025	12/31/2024
PROFIT OR LOSS			(2,012)	(641)
Sales revenue				
Even Construtora e Incorporadora S.A.	Sale of furniture	Controlled by shareholders	1,734	498
Grendene S.A.	Sale of furniture	Controlled by shareholders	2	-
Telasul Indústria de Móveis S.A.	Sale of furniture	Controlled by shareholders	120	-
Individuals	Sale of furniture	Related persons and key management professionals	18	96
Financing expenses				
MK NM Fundo de Investimento Multimercado	Interest - Commercial note	Controlled by shareholders	(3,886)	(1,235)
Private loan – Investment abroad				

The transactions involving the Company and its related parties are conducted as agreed by the parties under normal market conditions.

There were no guarantees granted or received in relation to any accounts receivable or payable. As a collateral for the Commercial Note, a fiduciary sale agreement was established. All balances will be settled in domestic currency.

Management Compensation

The Company paid its managers (Statutory Board of Executive Officers and Board of Directors) compensation in the amount of R\$3,160 in the fiscal year ended December 31, 2025 (R\$3,605 on December 31, 2024). The Company does not offer to its key personnel compensation benefits in the following categories: (i) post-employment benefits; (ii) long-term benefit; (iii) employment termination benefit; and (iv) share-based compensation.

26. Financial Instruments

The Company determines the classification of its financial assets and liabilities upon their initial recognition in accordance with the business model used to manage the assets and their respective contractual cash flow characteristics, pursuant to CPC 48 / IFRS 9.

The Company's financial instruments measured at their amortized cost are held for the purpose of receiving or payment of contractual cash flows, which consist of principal and interest, recorded at their original value less allowance for losses and present value adjustment when applicable. The financial instruments and their outstanding balances on December 31, 2025 and December 31, 2024, are shown below:

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	Note	Parent Company		Consolidated	
		12/31/2025	12/31/2024	12/31/2025	12/31/2024
Financial assets:					
Cash and cash equivalents	3	36,857	6,920	38,944	10,341
Financial investments	4	29,173	24,847	29,173	24,847
Trade accounts receivable	5	43,269	49,037	40,334	39,710
Loans granted	8	4,555	1,088	4,555	1,088
Other assets	10	4,830	4,386	12,225	10,823
Financial liabilities:					
Loans and financing	15	(135,155)	(72,408)	(135,155)	(72,408)
Leases payable	16	-	-	(20,856)	(27,699)
Trade accounts payable		(7,359)	(8,412)	(8,506)	(8,654)
Interest on equity payable	20	-	(10,546)	-	(10,546)
Contractual obligations	18	(38,675)	(29,396)	(50,819)	(38,264)
Other current and non-current liabilities	19	(4,396)	(2,925)	(5,106)	(3,721)
Net financial instruments		(66,901)	(37,409)	(95,211)	(74,483)

27. Risk management**27.1 Operational risk management**

The organizational structure governing the Company's risk management processes is based on the principles outlined by the Committee of Sponsoring Organizations of the Treadway Commission (COSO) and adheres to the Institute of Internal Auditors' (IIA) Three Lines Model, especially regarding the workflow for risk identification, evaluation, treatment, and monitoring for both the Company and its subsidiaries.

Thus, the risk management process involves aligning the set objectives with the Company's purpose, values and strategic pillars. It also permeates all of Unicasa's business processes, as every activity performed carries some inherent risk.

Regarding the risk treatment:

- All employees are responsible for managing the risks associated with their activities, forming the Company's first line of defense, as the risk management process is integrated into all business processes;
- The Internal Controls, Risks and Compliance department, which constitutes the second line of defense, coordinates the Company's risk management process by assisting business areas with the methodology for identifying, classifying, evaluating and responding to risks;
- As the third line of defense, the Internal Audit is responsible for independently, impartially and promptly examining and testing the effectiveness and quality of the Company's corporate risk management process, identifying weaknesses and provides recommendations for improvements and adjustments to the process, reporting directly to the Company's Audit Committee.

The Audit Committee, through the organizational structure of the Company's risk management processes, is responsible for ensuring the implementation of the Risk Policy and reporting its findings to the Board of Directors.

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27.2 Financial risk management

The Company's operations expose it to financial risks: market risks (including interest and exchange rates and commodity prices), credit and liquidity. The risks of financial instruments are managed through financial positioning strategies and systems to limit exposures, all registered in equity accounts, which are aimed at meeting its operational requirements.

We do not conduct operations with derivative instruments or any other type of operation for speculative purposes.

- **Market risk**

Market risk is the risk that the fair value of future cash flows of a financial instrument fluctuates due to variations in market prices. Market prices encompass three types of risk: interest rate, exchange, and price, which could be of a commodity, among others. Financial instruments affected by market risks include loans receivable and trade accounts payable.

I. **Interest rate risk**

To mitigate the interest rate risk of loans payable, the Company adopts the practice of diversifying loans between fixed or variable rates. Income from financial statements, as well as financial expenses arising from Company's loans, are affected by variations in interest rates, such as TR, IPCA and CDI.

II. **Exchange risks**

Accounts payable and accounts receivable in foreign currency

On December 31, 2025, the Company had balance of accounts receivable from exports equivalent to USD1,860 (USD2,947 on December 31, 2024). In the same period, the balance of accounts payable related to exports is EUR503 (EUR739).

The Company's results are susceptible to variations arising from the effects of exchange rate volatility on foreign currency transactions, mainly in export operations. The Company adjusts its structure of costs and selling prices in order to assimilate exchange oscillations.

Sensitivity to exchange rates

In order to verify the sensitivity of indexes of assets and liabilities in foreign currency, with representativeness, two different scenarios were defined to analyze the sensitivity on exchange rate oscillations. This analysis considers depreciation of exchange rate by 25% and 50% over the exchange rate on December 31, 2025. These assumptions were defined based on the Management's expectations for variations in the exchange rate on the maturity dates of respective agreements subject to these risks.

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Accounts receivable in foreign currency

Sensitivity scenario	Balance of accounts receivable - USD	Balance of accounts receivable - R\$	U.S. dollar rate	Impacts on income before taxation
Probable scenario (book value)	1,860	10,233	5.5018	-
Possible scenario - 25%	1,860	7,675	4.1264	(2,558)
Possible scenario 50%	1,860	5,117	2.7509	(5,117)

Trade payables in foreign currency

Sensitivity scenarios	Balance of accounts receivable - EUR	Balance of accounts receivable - R\$	Euro rate	Impacts on income before taxation
Probable scenario (book value)	503	3,253	6.4679	-
Possible scenario - 25%	503	4,067	8.0849	(813)
Possible scenario 50%	503	4,880	9.7019	(1,627)

III. Commodity price risk

This risk is related to the possibility of oscillation in prices of raw materials and other inputs used in the production process. Since the Company uses commodities as raw material (MDF and MDP boards), its cost of goods sold may be affected by changes in the prices of these materials. To minimize this risk, the Company permanently monitors price oscillations and, as applicable, builds strategic inventories to maintain its business activities.

- **Credit risk**

This risk arises from the possibility of incurring losses due to delinquency of other parties or financial institutions depositing resources or of financial investments. To mitigate these risks, the Company adopts the practice of analyzing financial and equity conditions of its counterparties, as well as defining credit limits and monitoring permanently their outstanding positions. With regard to financial institutions, the Company only carries out operations with low-risk institutions, as evaluated by its Management. For trade accounts receivable, the Company has not recorded allowance for loan losses yet, as mentioned in Note 5.

Accounts receivable

Risk of credit to client is managed by the financial department and is subject to specific procedures, controls and policies established by the Company.

Credit limits are established based on internal rating criteria. On December 31, 2025, the Company had 32 clients (31 clients on December 31, 2024), representing 50.82% (50.30% on December 31, 2024) of all receivables due. These clients operate with several stores in Brazil. No client individually represents more than 10% of the sales. The Company has security interest and monitors its exposure.

The need for a provision for impairment is analyzed every reporting period on an individual basis by clients. Allowance for loan losses is constituted at an amount considered sufficient by Management to cover losses in recovering credits and is based on criteria such as balances of clients with delinquency risk.

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Bank deposits

Credit risk on balances with banks and financial institutions is considered low and is managed by the financial department and monitored by executive officers. Surplus funds are invested only in prime financial institutions authorized by the Board of Executive Officers, being monitored in order to minimize risk concentration.

- Liquidity risk

Liquidity control is monitored by the Company through the management of its cash flows, to ensure that its funds are available in sufficient amounts to maintain its commitments on schedule. The Company holds balances in financial investments that are redeemable at any moment to cover any gaps between the maturity of its contractual obligations and its cash generation.

The table below shows the contractual payments required by the Company's financial liabilities:

Maturities							2032 to	Total
	2026	2027	2028	2029	2030	2031	maturity	
Bank Loans - FINEP	9,690	9,530	9,530	9,530	9,530	9,530	8,504	65,844
Book-entry Commercial Note	486	452	506	567	635	711	20,602	23,959
Banco Safra	1,872	8,747	8,747	8,747	7,288	-	-	35,401
BRDE	30	2,500	2,500	2,500	2,421	-	-	9,951
Total	12,078	21,229	21,283	21,344	19,874	10,241	29,106	135,155

- Capital stock management

The Company manages its capital structure and adjusts it considering the changes in economic conditions. The capital structure arises from choosing between shareholders' equity (capital injections and retained profits) and loan capital to finance its operations. Management adopts as a financing practice the shareholders' equity generated by its operations, and monitors its debt in such a way as to optimize its cash flows and its present value. There were no changes in goals, policies or processes during the fiscal years ended December 31, 2025 and 2024.

The financial leverage ratio is shown below:

	Parent Company		Consolidated	
	12/31/2025	12/31/2024	12/31/2025	12/31/2024
Loans and financing	135,155	72,408	135,155	
(-) Cash and cash equivalents	(36,857)	(6,920)	(38,944)	
(-) Financial investments	(29,173)	(24,847)	(29,173)	(24,847)
(Surplus cash) / net debt	69,125	40,641	67,038	37,220
Shareholders' equity	180,413	192,382	180,413	192,382
Financial leverage ratio	38.31%	21.12%	37.16%	19.34%

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28. Insurance

The Company has insurance policies that were taken based on guidance from specialists, contracted in the market coverages compatible with its size and operation. Coverages were contracted at amounts considered sufficient by management to cover possible losses, considering the nature of its activity and the risks involved in its operations. The main insurance categories are shown below:

Coverage	Coverage period		Currency	Amount insured
	From	To		
Fire, Lightning Strike, Explosion and Implosion	2025	2026	<u>BRL</u>	280,050
General civil liability:				
National	2025	2026	<u>BRL</u>	45,000
Foreign products overall	2025	2026	<u>BRL</u>	55,000
Civil liability for management – D&O	2025	2026	<u>BRL</u>	35,000

29. Information by segment

The Company's operations involve the manufacturing and sale of customized furniture. Despite targeting several client segments, the Company's products are not controlled and managed by the Management (Executive Officers and Board of Directors) as independent segments, and the Company's results are managed, monitored and evaluated in an integrated manner as one sole operating segment.

Gross revenue is shown below net of IPI, broken down by brand and sales channel:

	Consolidated	
	2025	2024
Domestic market:		
Exclusive	188,591	183,140
Multibrand	23,486	21,786
Unicasa Corporate	14,700	9,262
Other revenues	1,635	1,078
	<u>228,411</u>	<u>215,266</u>
Export market:	56,948	53,543
Total gross revenue from sales	<u>285,359</u>	<u>268,809</u>

Reports and Declarations / Independent Auditor's Report – Unqualified Opinion

Relatório do auditor independente sobre as demonstrações financeiras individuais e consolidadas

Aos Administradores e Acionistas
Unicasa Indústria de Móveis S.A.

Opinião

Examinamos as demonstrações financeiras individuais da Unicasa Indústria de Móveis S.A. ("Companhia"), que compreendem os balanços patrimoniais em 31 de dezembro de 2025 e as respectivas demonstrações de resultados, dos resultados abrangentes, das mutações do patrimônio líquido e dos fluxos de caixa para o exercício findo nessa data, assim como as demonstrações financeiras consolidadas da Companhia e suas controladas ("Consolidado"), que compreendem os balanços patrimoniais consolidados em 31 de dezembro de 2025 e as respectivas demonstrações consolidadas de resultados, dos resultados abrangentes, das mutações do patrimônio líquido e dos fluxos de caixa para o exercício findo nessa data, bem como as correspondentes notas explicativas, incluindo as políticas contábeis materiais e outras informações elucidativas.

Em nossa opinião, as demonstrações financeiras acima referidas apresentam adequadamente, em todos os aspectos relevantes, a posição patrimonial e financeira da Companhia e da Companhia e suas controladas em 31 de dezembro de 2025, o desempenho de suas operações e os seus respectivos fluxos de caixa, bem como o desempenho consolidado de suas operações e os seus fluxos de caixa consolidados para o exercício findo nessa data, de acordo com as práticas contábeis adotadas no Brasil e as normas contábeis internacionais (IFRS Accounting Standards) emitidas pelo International Accounting Standards Board (IASB).

Base para opinião

Nossa auditoria foi conduzida de acordo com as normas brasileiras e internacionais de auditoria. Nossas responsabilidades, em conformidade com tais normas, estão descritas na seção intitulada "Responsabilidades do auditor pela auditoria das demonstrações financeiras individuais e consolidadas". Somos independentes em relação à Companhia e suas controladas, de acordo com os princípios éticos relevantes previstos no Código de Ética Profissional do Contador e nas normas profissionais emitidas pelo Conselho Federal de Contabilidade, aplicáveis a auditorias de demonstrações financeiras de entidades de interesse público no Brasil, e cumprimos com as demais responsabilidades éticas conforme essas normas. Acreditamos que a evidência de auditoria obtida é suficiente e apropriada para fundamentar nossa opinião.

Principais Assuntos de Auditoria

Principais Assuntos de Auditoria (PAA) são aqueles que, em nosso julgamento profissional, foram os mais significativos em nossa auditoria do exercício corrente. Esse assunto foi tratado no contexto de nossa auditoria das demonstrações financeiras individuais e consolidadas como um todo e na formação de nossa opinião sobre essas demonstrações financeiras individuais e consolidadas e, portanto, não expressamos uma opinião separada sobre esse assunto.

Porque é um PAA Como o assunto foi conduzido em nossa auditoria

Reconhecimento de receitas com venda de produtos (Notas 2.7 e 21)

As receitas da Companhia são oriundas da industrialização, comércio, importação e exportação de produtos relacionados ao ramo de mobiliário de madeira, ferro, aço e alumínio, e outros artigos relacionados ao mobiliário doméstico e comercial. A Companhia possui contratos de revenda com agentes autorizados a explorar as marcas "Dell Anno", "New", "Casa Brasileira" e "Unicasa Corporate" sob a forma de vendas exclusivas e multimarcas, no Brasil e no exterior. No exercício findo em 31 de dezembro de 2025, a Companhia reconheceu receitas operacionais no montante de R\$ 275.359 mil (R\$ 292.641 mil no consolidado).

Devido à relevância do assunto, entendemos que o processo de reconhecimento de receitas de vendas de produtos da Companhia é um dos principais assuntos de nossa auditoria. Nossos procedimentos de auditoria incluíram, entre outros, o entendimento sobre o processo e adequação das políticas contábeis adotadas pela Companhia e suas controladas para o reconhecimento de receita.

Efetuamos análise da reconciliação dos relatórios de faturamento para o período de janeiro a dezembro de 2025 com o saldo contábil de receita reconhecida nas demonstrações financeiras.

Realizamos testes documentais, em base amostral, sobre a existência de receita, a precisão dos valores e se o momento do reconhecimento está no exercício social correto.

Avaliamos a apresentação dos saldos nas demonstrações financeiras e as divulgações incluídas nas notas explicativas.

Como resultado da aplicação dos nossos procedimentos, consideramos que as políticas contábeis adotadas pela administração estão consistentes com as informações divulgadas nas notas explicativas.

Outros assuntos - Demonstrações do Valor Adicionado

As Demonstrações do Valor Adicionado (DVA), individuais e consolidadas, referentes ao exercício findo em 31 de dezembro de 2025, elaboradas sob a responsabilidade da administração da Companhia e apresentadas como informação suplementar para fins de normas contábeis internacionais (IFRS Accounting Standards), foram submetidas a procedimentos de auditoria executados em conjunto com a auditoria das demonstrações financeiras da Companhia. Para a formação de nossa opinião, avaliamos se essas demonstrações estão conciliadas com as demonstrações financeiras e registros contábeis, conforme aplicável, e se a sua forma e conteúdo estão de acordo com os critérios definidos no Pronunciamento Técnico CPC 09 - "Demonstração do Valor Adicionado". Em nossa opinião, essas demonstrações do valor adicionado foram adequadamente elaboradas, em todos os aspectos relevantes, segundo os critérios definidos nesse Pronunciamento Técnico e são consistentes em relação às demonstrações financeiras individuais e consolidadas tomadas em conjunto.

Outras informações que acompanham as demonstrações financeiras individuais e consolidadas e o relatório do auditor

A administração da Companhia é responsável por essas outras informações que compreendem o Relatório da Administração.

Nossa opinião sobre as demonstrações financeiras individuais e consolidadas não abrange o Relatório da Administração e não expressamos qualquer forma de conclusão de auditoria sobre esse relatório.

Em conexão com a auditoria das demonstrações financeiras individuais e consolidadas, nossa responsabilidade é a de ler o Relatório da Administração e, ao fazê-lo, considerar se esse relatório está, de forma relevante, inconsistente com as demonstrações financeiras ou com nosso conhecimento obtido na auditoria ou, de outra forma, aparenta estar distorcido de forma relevante. Se, com base no trabalho realizado, concluirmos que há distorção relevante no Relatório da Administração, somos requeridos a comunicar esse fato. Não temos nada a relatar a este respeito.

Responsabilidades da administração e da governança pelas demonstrações financeiras individuais e consolidadas

A administração da Companhia é responsável pela elaboração e adequada apresentação das demonstrações financeiras individuais e consolidadas de acordo com as práticas contábeis adotadas no Brasil e as normas contábeis internacionais (IFRS Accounting Standards), emitidas pelo International Accounting Standards Board (IASB), e pelos controles internos que ela determinou como necessários para permitir a elaboração de demonstrações financeiras livres de distorção relevante, independentemente se causada por fraude ou erro.

Na elaboração das demonstrações financeiras individuais e consolidadas, a administração é responsável pela avaliação da capacidade de a Companhia e suas controladas, em seu conjunto, continuar operando, divulgando, quando aplicável, os assuntos relacionados com a sua continuidade operacional e o uso dessa base contábil na elaboração das demonstrações financeiras, a não ser que a administração pretenda liquidar a Companhia e suas controladas, em seu conjunto, ou cessar suas operações, ou não tenha nenhuma alternativa realista para evitar o encerramento das operações.

Os responsáveis pela governança da Companhia são aqueles com responsabilidade pela supervisão do processo de elaboração das demonstrações financeiras.

Responsabilidades do auditor pela auditoria das demonstrações financeiras individuais e consolidadas

Nossos objetivos são obter segurança razoável de que as demonstrações financeiras individuais e consolidadas, tomadas em conjunto, estão livres de distorção relevante, independentemente se causada por fraude ou erro, e emitir relatório de auditoria contendo nossa opinião. Segurança razoável é um alto nível de segurança, mas não uma garantia de que a auditoria realizada de acordo com as normas brasileiras e internacionais de auditoria sempre detectam as eventuais distorções relevantes existentes. As distorções podem ser decorrentes de fraude ou erro e são consideradas relevantes

quando, individualmente ou em conjunto, possam influenciar, dentro de uma perspectiva razoável, as decisões econômicas dos usuários tomadas com base nas referidas demonstrações financeiras.

Como parte de uma auditoria realizada de acordo com as normas brasileiras e internacionais de auditoria, exercemos julgamento profissional e mantemos ceticismo profissional ao longo da auditoria. Além disso:

- Identificamos e avaliamos os riscos de distorção relevante nas demonstrações financeiras individuais e consolidadas, independentemente se causada por fraude ou erro, planejamos e executamos procedimentos de auditoria em resposta a tais riscos, bem como obtemos evidência de auditoria apropriada e suficiente para fundamentar nossa opinião. O risco de não detecção de distorção relevante resultante de fraude é maior do que o proveniente de erro, já que a fraude pode envolver o ato de burlar os controles internos, conluio, falsificação, omissão ou representações falsas intencionais.
- Obtemos entendimento dos controles internos relevantes para a auditoria para planejarmos procedimentos de auditoria apropriados às circunstâncias, mas não com o objetivo de expressarmos opinião sobre a eficácia dos controles internos da Companhia e suas controladas.
- Avaliamos a adequação das políticas contábeis utilizadas e a razoabilidade das estimativas contábeis e respectivas divulgações feitas pela administração.
- Concluímos sobre a adequação do uso, pela administração, da base contábil de continuidade operacional e, com base nas evidências de auditoria obtidas, se existe incerteza relevante em relação a eventos ou condições que possam levantar dúvida significativa em relação à capacidade de continuidade operacional da Companhia e suas controladas, em seu conjunto. Se concluirmos que existe incerteza relevante, devemos chamar atenção em nosso relatório de auditoria para as respectivas divulgações nas demonstrações financeiras individuais e consolidadas ou incluir modificação em nossa opinião, se as divulgações forem inadequadas. Nossas conclusões estão fundamentadas nas evidências de auditoria obtidas até a data de nosso relatório. Todavia, eventos ou condições futuras podem levar a Companhia e suas controladas, em seu conjunto, a não mais se manter em continuidade operacional.
- Avaliamos a apresentação geral, a estrutura e o conteúdo das demonstrações financeiras individuais e consolidadas, inclusive as divulgações e se essas demonstrações financeiras representam as correspondentes transações e os eventos de maneira compatível com o objetivo de apresentação adequada.
- Planejamos e executamos a auditoria do grupo para obter evidência de auditoria apropriada e suficiente referente às informações financeiras das entidades ou unidades de negócio do grupo como base para formar uma opinião sobre as demonstrações financeiras individuais e consolidadas. Somos responsáveis pela direção, supervisão e revisão do trabalho de auditoria realizado para os propósitos da auditoria do grupo e, conseqüentemente, pela opinião de auditoria.

Comunicamo-nos com os responsáveis pela governança a respeito, entre outros aspectos, do alcance e da época dos trabalhos de auditoria planejados e das constatações significativas de auditoria, inclusive as deficiências significativas nos controles internos que, eventualmente, tenham sido identificadas durante nossos trabalhos.

Fornecemos também aos responsáveis pela governança declaração de que cumprimos com as exigências éticas relevantes, incluindo os requisitos aplicáveis de independência, e comunicamos todos os eventuais relacionamentos ou assuntos que poderiam afetar, consideravelmente, nossa independência, incluindo, quando aplicável, as ações tomadas para eliminar ameaças à nossa independência ou salvaguardas aplicadas.

Dos assuntos que foram objeto de comunicação com os responsáveis pela governança, determinamos aqueles que foram considerados como mais significativos na auditoria das demonstrações financeiras do exercício corrente e que, dessa maneira, constituem os Principais Assuntos de Auditoria. Descrevemos esses assuntos em nosso relatório de auditoria, a menos que lei ou regulamento tenha proibido divulgação pública do assunto, ou quando, em circunstâncias extremamente raras, determinarmos que o assunto não deve ser comunicado em nosso relatório porque as conseqüências adversas de tal comunicação podem, dentro de uma perspectiva razoável, superar os benefícios da comunicação para o interesse público.

Porto Alegre, 26 de março de 2026

PricewaterhouseCoopers
Auditores Independentes Ltda.
CRC 2SP000160/F-6

Rafael Biedermann Mariante
Contador CRC 1SP243373/O-
OPÁGINA: 71 de 75

Reports and Declarations / Summarized Report of the Audit Committee (statutory, as provided for in specific CVM Regulation)

ANNUAL REPORT OF THE AUDIT COMMITTEE – 2025

1. Introduction

The Management of Unicasa Indústria de Móveis S.A. ("Unicasa") is responsible for defining and implementing processes and procedures to gather the data used to prepare the Financial Statements, in accordance with the Brazilian Corporations Law, the accounting practices adopted in Brazil and applicable standards. It is also responsible for the processes, policies and procedures related to internal controls that ensure the protection of assets and the timely recognition of liabilities, considering the best judgment and assessment of specialists, and the elimination or reduction to acceptable levels, of the risk factors of Unicasa.

Internal Auditors evaluate the risk management framework and the effectiveness of internal controls to ensure their compliance with standards and procedures.

External Auditors are responsible for examining the Financial Statements to issue an opinion on the compliance with applicable standards and provide recommendations on accounting procedures and internal controls.

To strengthen the Company's corporate governance and comply with Novo Mercado Regulations of B3 (Brasil, Bolsa, Balcão), on April 27, 2022, the Board of Directors approved the creation of an Audit Committee at Unicasa and elected its members. The Committee's charter was approved at a meeting held on December 31, 2021.

The Audit Committee of Unicasa is an internal, permanent and non-statutory advisory body reporting directly to the Board of Directors and bound by applicable laws and regulations. Its duties include advising the Board of Directors in evaluating the adequacy of the Financial Statements, monitoring compliance with legal and regulatory requirements, verifying the effectiveness of the work of internal and external auditors and the effectiveness of internal systems related to operating risks and, whenever deemed necessary, within its duties and responsibilities, recommending corrections and improvements to practices and procedures.

2. Composition of the Audit Committee

The Audit Committee is composed of three (3) independent members, elected at the Board of Directors Meeting:

- Gelson Luis Rostirolla – Coordinator
- Giuliano Silvio Dedini Zorgniotti – Member
- Rodrigo Silva Marvão – Member

3. Meetings held and key issues discussed

14th Meeting – May 14, 2025

- Evaluation of the financial statements for the first quarter of 2025;
- Change in the planning of activities of the Internal Audit for 2025.

15th Meeting – August 13, 2025

- Evaluation of the financial statements for the second quarter of 2025;
- Presentation on the progress of the activities of the Internal Controls, Risks and Compliance department within the Company.

16th Meeting – November 14, 2025

- Evaluation of the financial statements for the third quarter of 2025;
- Presentation on the progress of the activities of the Internal Controls, Risks and Compliance department within the Company.

17th Meeting – March 26, 2026

- Evaluation of the financial statements for the fourth quarter of 2025;
- Evaluation of the results of the activities of the Internal Audit presented by KPMG, accompanied by the action plans prepared by the Board of Executive Officers;
- Report on the activities of the independent auditor (PWC);
- Presentation on the progress of the activities of the Internal Controls, Risks and Compliance department within the Company.
- Issue of Audit Committee's Opinion for the fiscal year ended December 31, 2025;
- Evaluation of the planning of activities of the Internal Audit for 2026.

All the members of the Audit Committee attended the five meetings mentioned above. All the issues discussed at the Committee meetings were presented and submitted to the Board of Directors of Unicasa at its respective quarterly meetings.

4. Opinion of the Audit Committee

The Committee analyzed the Financial Statements of December 31, 2025, as well as Internal Audit's activities and plan for 2025.

Internal Controls, Risks and Compliance

Felipe de Gasperin, Coordinator of Controllershship and Investor Relations, presented the results of the activities performed by the second line of defense—Internal Audit—the updated Corporate Risk Map, and the plan for the fiscal year 2026.

Katlen Nicole Berton, Legal Manager, presented the progress of the activities performed by the Company's Compliance department.

External Auditors

The External Auditors presented to the Committee their opinion on the Financial Statements of 2025 and the Key Audit Matters.

Internal Audit

Internal Auditors presented to the Committee the results of activities conducted in 2025, jointly with the action plan presented by the Company's Management.

Financial Statements

The Audit Committee analyzed the Financial Statements and Notes prepared by Management and revised by External Audit for the fiscal year 2025, affirming that all significant information is registered and is in accordance with applicable regulations.

Conclusion

The Audit Committee of Unicasa, considering its responsibilities and natural limitations given the scope of its activities, as well as the decisions and responsibilities of other Management bodies, and based on the information and clarifications provided by the Company Management, PricewaterhouseCoopers Auditores Independentes Ltda. and KPMG Assesores Ltda. within the scope of the Internal Audit activities, received during the fiscal year, considers that the Financial Statements present fairly, in all material respects, the financial position of Unicasa Indústria de Móveis S.A. on December 31, 2025 and recommends their approval by the Board of Directors.

Bento Gonçalves, RS, March 26, 2026.

Gelson Luis Rostirolla
Committee Member and Coordinator

Giuliano Silvio Dedini Zoragniotti
Committee Member

Rodrigo Silva Marvão
Committee Member

Reports and Declarations / Management Declaration on Financial Statements

Management Declaration on Financial Statements

In compliance with item VI, Article 27 of CVM Resolution 80 of March 29, 2022, the Board of Executive Officers of Unicasa Indústria de Móveis S.A. declares that it reviewed, discussed and agreed with the Financial Statements of the Company for the period ended December 31, 2025, authorizing their conclusion on this date.

Bento Gonçalves, March 26, 2026.

Gustavo Dall Onder
Chief Executive Officer

Guilherme Possebon de Oliveira
Chief Financial and Investor Relations Officer

Alexandre Narvaes Figueira
Commercial Officer

Reports and Declarations / Management Declaration on Independent Auditor's Report

Management Declaration on Financial Statements

In compliance with item V, Article 27 of CVM Resolution 80 of March 29, 2022, the Board of Executive Officers of Unicasa Indústria de Móveis S.A. declares that it has reviewed and discussed the content and opinion contained in the independent auditors' report on the Financial Statements of the Company for the fiscal year ended December 31, 2025, issued on this date.

The Board of Executive Officers declares that it agrees with the content and opinion contained in the aforementioned independent auditor's report on the Company's Financial Statements.

Bento Gonçalves, March 26, 2026.

Gustavo Dall Onder
Chief Executive Officer

Guilherme Possebon de Oliveira
Chief Financial and Investor Relations Officer

Alexandre Narvaes Figueira
Commercial Officer