Financial Statements

2nd quarter of 2026

COMPASS

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COMPASS

Earnings Release

2Q26

Compass' history began in 2012, with Cosan's acquisition of Comgás. Since then, the Company has developed a business model that expanded access to natural gas through continuous investments in distribution infrastructure and customer connections.

Based on the experience accumulated in managing Comgás, Compass was created in 2020 with the purpose of offering solutions for an increasingly competitive and flexible gas market in Brazil. Since then, the Company has invested more than R$ 15 billion in the development of the Brazilian natural gas market.

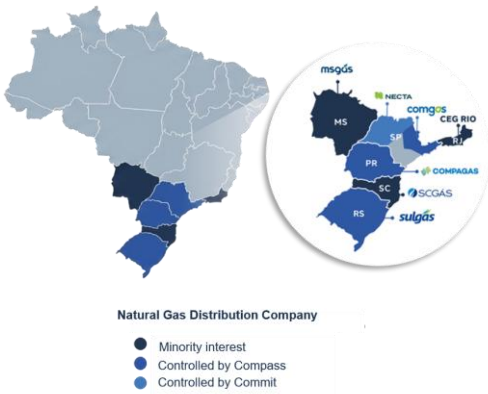
In May 2026, the Company completed its initial public offering (IPO) and began trading its shares (PASS3) on B3's Novo Mercado, the segment that brings together companies with the highest corporate governance standards. The transaction represented an important recognition of Compass' executed strategy and growth potential.

With operations structured into Distribution and Marketing & Services, Compass consolidates itself as a gas business platform focused on sustainable growth. The Company operates through a portfolio of strategic assets that drive the transformation of the Brazilian natural gas market.

Distribution

Compass operates the largest listed natural gas distribution platform in Brazil, with presence in six strategic states in the center-south regions.

In addition to Comgás, Brazil's largest gas distributor, it manages another 6 gas distributors through Commit, a Compass subsidiary that has Mitsui as a partner. The regulated assets, supported by long-term contracts, provide high cash flow predictability and support the continuity of infrastructure investments.



Marketing & Services

Through Edge, Compass expands its operations beyond distribution, offering competitive, flexible and reliable solutions both for customers connected to the grid and for off-grid operations.

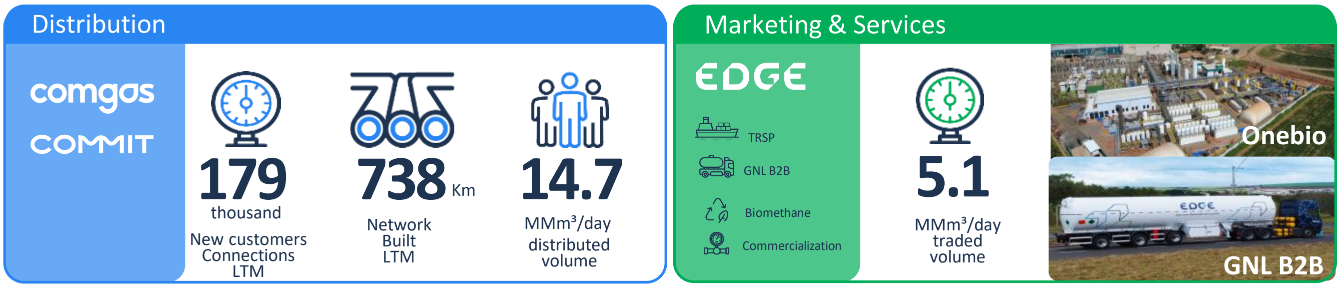
Edge's portfolio includes assets such as TRSP (São Paulo Regasification Terminal), the biomethane purification plant (OneBio) and B2B LNG operations.

This set of assets positions Edge as an important growth vector for the Company.

Compass ended the second quarter of 2026 maintaining the consistent execution of the strategy presented to the market during the IPO.

The Company advanced simultaneously in the expansion of its regulated distribution assets, in the growth of the Marketing & Services platform and in the consolidation of new growth vectors, such as B2B LNG and biomethane, while maintaining discipline in capital allocation, cash generation and financial solidity.

Quarter Highlights



EBITDA	Net Income	LEVERAGE
R$ 1.3 billion	R$ 287 million	2.3x Net Debt/ EBITDA

- The Company completed the first IPO on B3 in 5 years and the second-largest Utilities IPO in Brazil in the last 25 years, in the amount of R$ ~3.0 billion.
- Distribution of proceeds totaling R$ 406 million in June 2026, referring to the mandatory minimum dividends related to fiscal year 2025, delivering a dividend yield[1] of 5.2% to the Company's shareholders.
- Signing of Edge's first off-grid mobility contract, with a 10-year term, for the supply of LNG, reinforcing the strategy of expanding low-carbon solutions for heavy-duty transport with the use of 160 trucks by 2027, and the growth potential in the coming years.
- We reached the mark of 500 LNG loads delivered to LD Celulose in the first six months, moving 16 million m³.
- At Compagas, we reached a record of 2,714 new connections completed in a single quarter, a pace of ~3.0x more connections compared to the pre-privatization period.
- Inauguration of Necta's operational excellence center, promoting greater safety and operational efficiency.

1 – Dividend Yield calculated considering the proceeds approved in the last twelve months, the number of 714.190.095 shares and the price of R$ 24,28 per share on June 30, 2026.

COMPASS

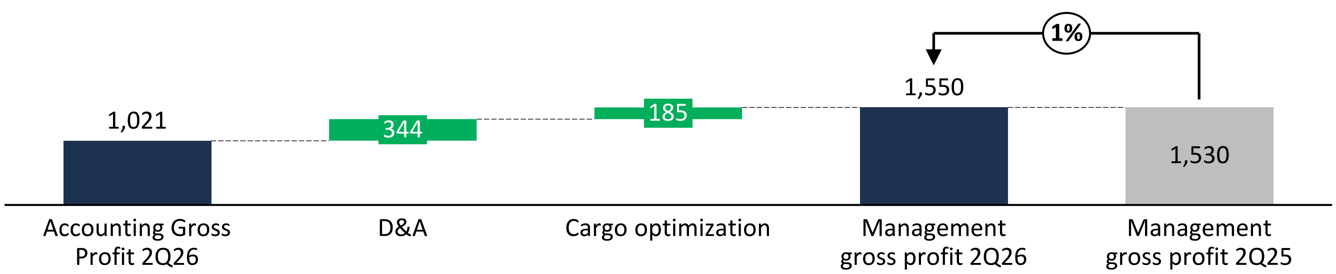
Performance Financial Consolidated

2Q26

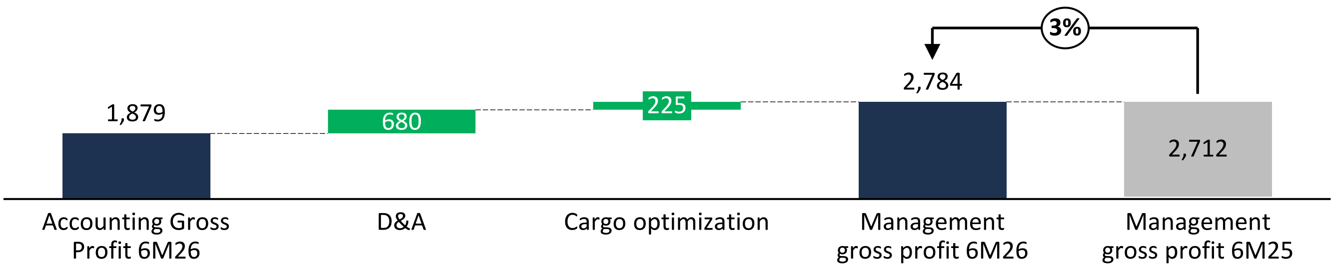
Income Statement (R$ thousand)	2Q26	2Q25	Var.	6M26	6M25	Var.
Gross profit	**1,021,083**	**1,055,405**	**-3%**	**1.878.815**	**1.869.308**	**1%**
SG&A	(333,230)	(266,290)	25%	(568.235)	(501.711)	13%
Other operating income (expenses), net	193,841	83,456	>100%	517.373	467.500	11%
Equity income	32,073	27,205	18%	64.073	52.408	22%
Depreciation and amortization	361,042	316,146	14%	711.710	625.459	14%
EBITDA	**1,274,809**	**1,215,922**	**5%**	**2.603.736**	**2.512.964**	**4%**
Distribution Segment	1,242,242	1,174,336	*6%*	*2.299.383*	*2.138.395*	*8%*
Marketing & Services Segment	140,261	93,392	*50%*	*452.229*	*457.159*	*-1%*
Financial result	(473,393)	(391,971)	21%	(898.019)	(762.453)	18%
Income tax and social contribution	(153,205)	(155,220)	-1%	(324.584)	(352.015)	-8%
Depreciation and amortization	(361,042)	(316,146)	14%	(711,710)	(625,459)	14%
Net Income	**287,169**	**352,585**	**-19%**	**669,423**	**773,037**	**-13%**

Operational Highlights (MM m³)	2Q26	2Q25	Var.	6M26	6M25	Var.
Distribution Volume	**1,341**	**1,352**	**-1%**	**2,593**	**2,590**	**0%**
Edge Volume	**461**	**364**	**27%**	**876**	**691**	**27%**

Gross Profit



In 2Q26, the Company's Management Gross Profit was R$ 1,550 million, 1% above the same period of the previous year, reflecting the higher volume traded by Edge in the free market and, in the distribution segment, the better residential and commercial volume mix, offset by lower industrial volume.



Year-to-date, Managerial Gross Profit totaled R$ 2,784 million, an increase of 3% compared to 6M25, explained by the higher volume traded by Edge in the free market and, in the distribution segment, by the better residential and commercial volume mix.

SG&A

In 2Q26, SG&A excluding depreciation and amortization totaled R$316 million, an increase compared to the same period last year due to the strategic projects carried out by the Company during the period. On an adjusted basis, SG&A totaled R$254 million, a decrease of 1%.

Year-to-date, on an adjusted basis, expenses totaled R$474 million, a decrease of 2%. Excluding these adjustments, expenses totaled R$536 million.

It is worth noting that operating expenses increased due to the start-up in 2026 of EDGE's new projects (B2B LNG and OneBio), and even so, the Company was able to maintain discipline in its OPEX.

EBITDA

In the Distribution segment, EBITDA totaled R$1,242 million, an increase of 6% versus 2Q25, due to a better volume mix in the Residential and Commercial customer classes, offsetting lower industrial demand, particularly in segments more sensitive to the economic cycle, such as chemicals, steel and ceramics. Year-to-date, EBITDA totaled R$2,299 million, an increase of 8% compared to 6M25, explained by the same factors mentioned above.

In the Marketing & Services segment, EBITDA totaled R$140 million (+50%), reflecting higher volumes in the free market and new cargo optimization transactions carried out during the period. Normalizing the results in both periods to reflect the timing adjustment related to cargo optimization transactions carried out in 1Q26, Normalized EBITDA was R $182 million, an increase of 14% compared to the previous period. Year-to-date, EBITDA totaled R$452 million, in line with R$457 million in the previous period. On a normalized basis, EBITDA was R$369 million, an increase of 24% compared to the same period of the previous year.

Consolidated EBITDA in 2Q26 was R$1,275 million (+5%) compared to 2Q25. On a normalized basis, EBITDA was R$1,316 million (+3%).

Year-to-date consolidated EBITDA was R$2,604 million (+4%) compared to 6M25. On a normalized basis, EBITDA was R$2,521 million (+7%).

Financial Result

(R$ thousand)	2Q26	2Q25	Var.	6M26	6M25	Var.
Cost of gross debt	**(581,312)**	**(448,184)**	**30%**	**(1,115,630)**	**(899,024)**	**24%**
Income from financial investments	187,164	137,172	36%	352,200	291,740	21%
(=) Cost of net debt	**(394,148)**	**(311,012)**	27%	**(763,430)**	**(607,284)**	26%
Other charges and monetary variations	(32,411)	(34,454)	-6%	(39,854)	(59,359)	-33%
Bank expenses and others	(5,879)	(4,965)	18%	(11,663)	(10,628)	10%
Lease liabilities (IFRS 16)	(40,955)	(41,541)	-1%	(83,072)	(85,182)	-2%
Financial result, net	(473,393)	(391,971)	**21%**	**(898.019)**	**(762.453)**	**18%**

The financial result was an expense of R$ 473 million in the quarter, an increase of 21% compared to 2Q25.

The result is mainly explained by the higher net debt balance, partially offset by the reduction in the debt spread, reflecting the Company's liability management initiatives.

Year-to-date, net financial result totaled an expense of R$898 million, an increase of 18%, mainly due to the higher average net debt balance and higher CDI during the period.

Income Tax and Social Contribution

(R$ thousand)	2Q26	2Q25	Var.	6M26	6M25	Var.
Income before IR/CS	**440,374**	**507,805**	**-13%**	**994,007**	**1,125,052**	**-12%**
Nominal IR/CS rate (%)	34%	34%		34%	34%	
Theoretical IR/CS expenses	**(149,727)**	**(172,653)**	**-13%**	**(337,962)**	**(382,518)**	**-12%**
Adjustments for effective rate calculation	(3,478)	17,434	n/a	13,378	30,503	-56%
Effective IR/CS expenses	**(153,205)**	**(155,220)**	**-1%**	**(324,584)**	**(352,015)**	**-8%**
Effective IR/CS rate (%)	-34,8%	-30,6%		-32,7%	-31,3%	
Current	**(110,276)**	**(161,247)**	**-32%**	**(228,272)**	**(315,336)**	**-28%**
Deferred	**(42,929)**	**6,027**	**n/a**	**(96,312)**	**(36,679)**	**>100%**

In 2Q26, income tax and social contribution was R$ 153 million. The effective tax rate in the quarter was 34.8%, compared to 30.6% in the same period of the previous year, reflecting tax effects related to non-controlled companies.

In this period, Comgás approved the payment of R$ 230 million in Interest on Equity, generating tax efficiency for the subsidiary and, on a consolidated basis, preserving the Company's cash.

Net Income

(R$ thousand)	2Q26	2Q25	Var.	6M26	6M25	Var.
EBITDA	**1,274,809**	**1,215,922**	**5%**	**2,603,736**	**2,512,964**	**4%**
Financial result	(473,393)	(391,971)	21%	(898,019)	(762,453)	18%
Income tax and social contribution	(153,205)	(155,220)	-1%	(324,584)	(352,015)	-8%
Depreciation and amortization	(361,042)	(316,146)	14%	(711,710)	(625,459)	14%
Net income	**287,169**	**352,585**	**-19%**	**669,423**	**773,037**	**-13%**

Net income in 2Q26 was R$ 287 million, 19% lower when compared to the same period of 2025. The result in the period reflects the increase in EBITDA, offset by higher depreciation mainly from the new projects that came into operation and by the financial result explained above.

Year-to-date, net income decreased 13% due to higher net financial expenses and depreciation, partially offset by lower income tax and social contribution expenses.

Investments

(R$ thousand)	2Q26	2Q25	Var.	6M26	6M25	Var.
Consolidated	**531,738**	**537,514**	**-1%**	**931,703**	**903,860**	**3%**
Gas Distribution	509,496	388,333	31%	886,938	713,795	24%
Marketing & Services	22,242	149,181	-85%	44,764	190,065	-76%

Investments in 2Q26 were R$ 532 million, in line with 2Q25.

From a business perspective, there was an expansion in gas distribution capex, mainly allocated to the expansion of distribution operations according to regulatory plans.

The reduction in investments in the Marketing & Services segment reflects the completion of most investments in Phase 1 of B2B LNG and Onebio, evidencing that some of Edge's projects are already in operation.

Indebtedness

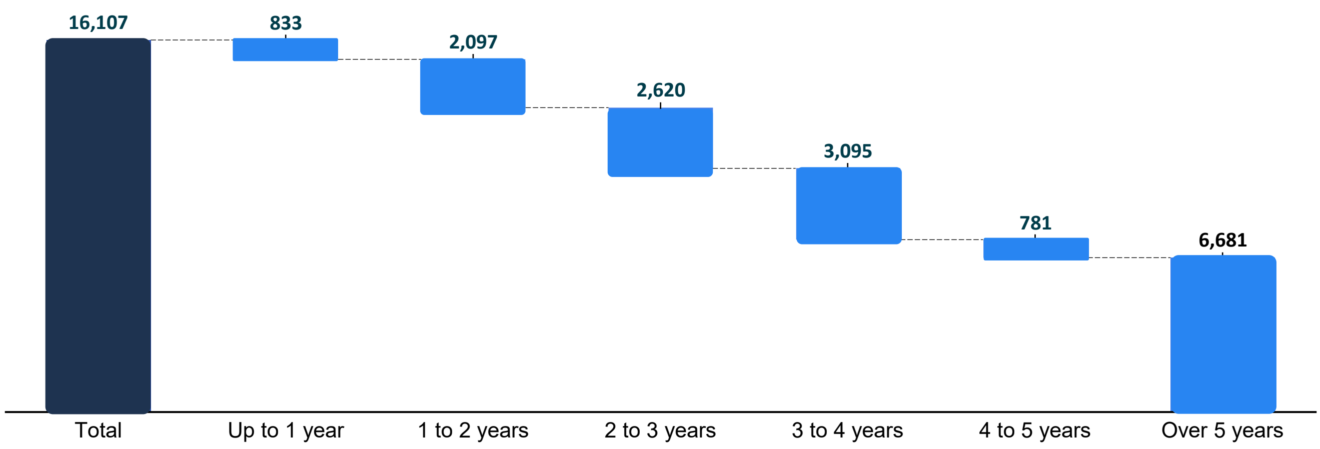
(R$ thousand)	2Q26	1Q26	Var.
Loans and financing	2,994,958	3,886,040	-23%
Debentures	13,033,171	13,283,634	-2%
Derivatives	78,532	(79,700)	N/A
Gross debt	**16,106,661**	**17,089,974**	**-6%**
(-) Cash, cash equivalents and marketable securities	**(4,600,986)**	**(5,968,886)**	**-23%**
Net debt	**11,505,675**	**11,121,088**	**3%**
EBITDA LTM	5,064,715	5,005,826	1%
Leverage	**2.3x**	**2.2x**	**0.1x**

Net debt ended the quarter at R$ 11,506 million, an increase of 3% versus 1Q26, reflecting the distribution of proceeds totaling R$ 406 million in June, referring to the mandatory minimum dividends related to fiscal year 2025.

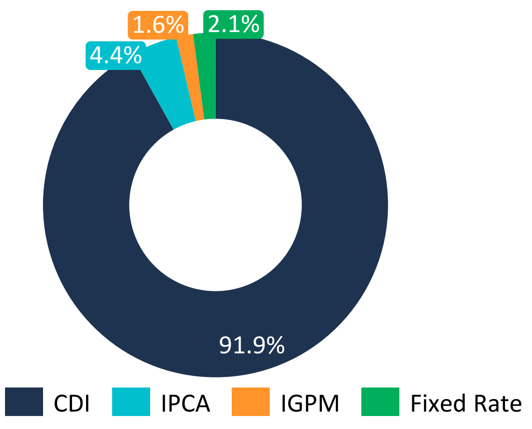
We ended the quarter with financial leverage of 2.3x, with 95% of financing maturing in the long term. The average term of consolidated debt at the end of 2Q26 was 5.6 years, with a cost of 99.9% of CDI, reaching the lowest historical level.

This result reflects the Liability Management work carried out by the Company over the last years, preserving the company's financial health amid a high interest rate environment and allowing business expansion without pressuring leverage.

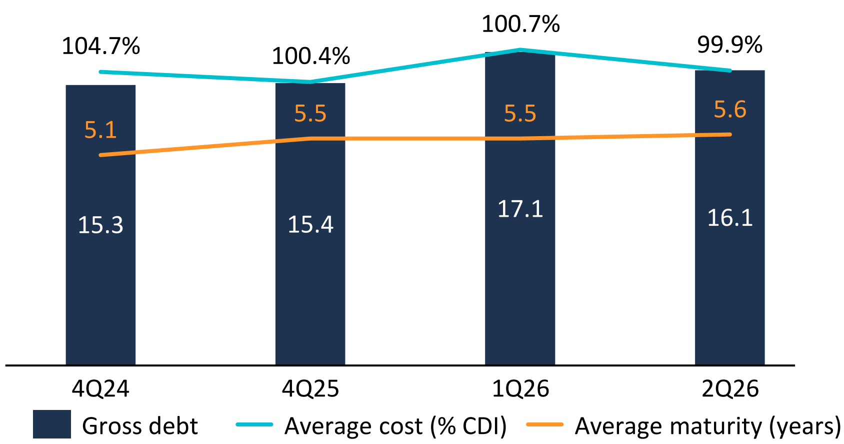
Debt Amortization Schedule (R$ million)[2]



Breakdown by Index[1] (%)



Average cost and maturity



[1] - Includes Swap contracts
[2] - Does not include derivatives

COMPASS

Performance Operational Distribution

2Q26

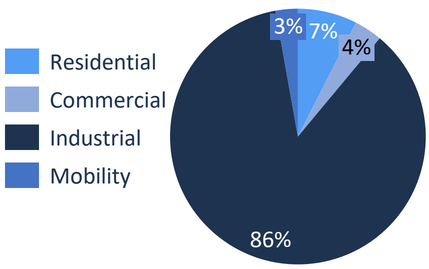
Distribution

Distribution remains Compass' main foundation, combining regulated assets, high earnings predictability and continuous infrastructure expansion. In the quarter, the evolution of the customer base and volumes reinforced the Company's ability to grow with capital discipline, expanding access to natural gas and strengthening the country's energy security.

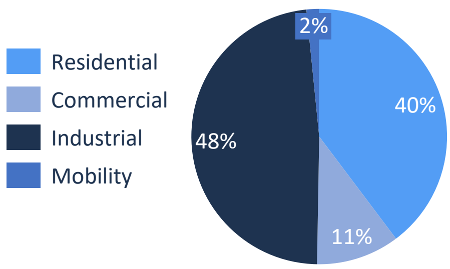
Volume

Consolidated	2Q26	2Q25	Var.	6M26	6M25	Var.
Volume	**1,341**	**1,352**	**-1%**	**2,587**	**2,591**	**-%**
Residential	100	99	1%	179	173	4%
Commercial	48	46	5%	89	87	2%
Industrial	1,155	1,167	-1%	2,244	2,252	-%
Mobility	38	40	-6%	75	79	-5%
Volume MMm³/day	**14.7**	**14.9**	**-1%**	**14.3**	**14.4**	**-1%**

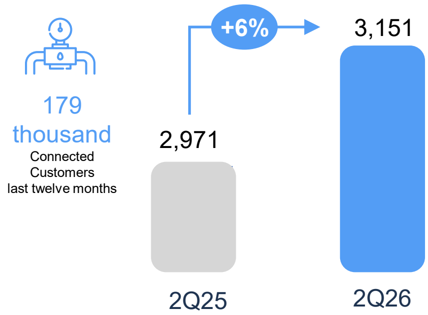
Volume



Margin



Customers (thousand)



On a consolidated basis, distributed volume in 2Q26 was 14,7 MM m³/d, a marginal reduction of 0.8% when compared to 2Q25.

The quarter's performance is explained by the better volume mix in the Residential and Commercial customer classes, driven by the increase in the customer base and the expansion of services, such as the Food Service and Hospitality sectors, which were offset by lower Industrial consumption, mainly in the chemicals, steel and ceramics sectors. The Heavy-Duty Mobility segment continues to deliver positive performance, mainly driven by the expansion of heavy-duty vehicle depots, while Light-Duty Mobility is impacted by the competitiveness compared to liquid fuels, as well as the growing adoption of hybrid and electric vehicles.

Year-to-date in 2026, 14.4 MM m³/day were distributed, in line with the same period of the previous year. Below, we present the evolution of the customer base on a consolidated basis, as well as the breakdown by customer class.

Net connections over the last twelve months increased by 179 thousand new customers, of which 148 thousand were added at Comgás, reflecting the Company's connection efficiency in meeting its regulatory cycle commitments.

At Commit, 32 thousand new connections were added, an increase of 15% compared to the previous quarter, reflecting the progress of investments in the expansion of the distribution infrastructure, increasing penetration in underserved areas.

Compared to 2Q25, the OPEX/customer indicator decreased by 6%, demonstrating the Company's efficiency, associated with the pace of new connections.

	2Q26	2Q25	Var.
Customer Base	**3,150,593**	**2,971,481**	**6%**
Comgás	2,902,009	2,754,449	5%
Commit	248,854	217,032	15%
Opex/customer (últimos 12 meses)	311	329	-6%

	2Q26	2Q25	Var.
Customers by Segment	**3,150,593**	**2,971,481**	**6%**
Residential	3,122,094	2,944,415	6%
Commercial	25,903	24.556	5%
Industrial	2,247	2,145	5%
Mobility	349	365	-4%

	2Q26	2Q25	Var.
Network Extension	**28,249**	**27.511**	**3%**
Comgás	24,083	23.595	2%
Commit	4,167	3.916	6%

COMPASS

Performance
Operational
Marketing & Services
2Q26

Marketing & Services

Edge represents Compass' main growth platform, increasing the Company's exposure to the free market, flexible energy solutions and renewable fuels. In the quarter, the evolution of trading, B2B LNG and biomethane reinforced its ability to capture new opportunities arising from the opening of the Brazilian gas market.

This segment consists of the results of the subsidiary Edge, which manages TRSP, Trading, B2B LNG (off-grid) and biomethane projects.

EDGE

Customer and Volume Evolution

Edge	2Q26	2Q25	Var.
Number of contracted customers	61	23	>100%
Number of states served	11	7	57%

Edge	2Q26	2Q25	Var.	6M26	6M25	Var.
Traded volume (MM M³)	461	364	27%	876	691	27%
Traded volume (MM M³/day)	5.1	4.0	27%	4.8	3.8	27%

Compared to 2Q25, Edge more than doubled its client portfolio, reaching a total of 61 contracts, and expanded its presence from 7 to 11 Brazilian states served, broadening its operations beyond traditional natural gas trading and reinforcing the integration of supply, infrastructure and logistics as one of its key competitive advantages.

In 2Q26, the total volume traded by Edge in the domestic market was 461 million m³, an increase of 27% versus the same period in 2025, highlighting the continued expansion of volumes in the free market and reinforcing the Company's position as a relevant player in this segment through its diversified sourcing strategy and the ramp-up of the new off-grid B2B LNG and OneBio operations, new operating fronts that began contributing to the positive variation in traded volumes

COMPASS

Appendices

2Q26

Income Statement

2Q26 (R$ Thousand)	Gas Distribution	Marketing & Services	Eliminations	Total	2Q25	Var. %
Net operating revenue	3,202,446	1,071,193	(338,313)	3,935,326	4,335,338	-9%
Cost of products sold and services rendered	(2,146,653)	(1,105,903)	338,313	(2,914,243)	(3,279,933)	-11%
Gross profit	**1,055,793**	**(34,710)**	**-**	**1,021,083**	**1,055,405**	**-3%**
Selling expenses	(38,779)	(6,532)	-	(45,311)	(45,700)	-1%
General and administrative expenses	(143,952)	(38,675)	(97,853)	(280,480)	(210,643)	33%
Expected credit loss	(7,442)	3	-	(7,439)	(9,947)	-25%
Other operating income (expenses), net	51,832	154,113	(12,104)	193,841	83,456	>100%
Equity income	32,073	-	-	32,073	27,205	18%
Depreciation and amortization	292,717	66,062	2,263	361,042	316,146	14%
EBITDA	**1,242,242**	**140,261**	**(107,694)**	**1,274,809**	**1,215,922**	**5%**
Financial result	(283,323)	(81,665)	(108,405)	(473,393)	(391,971)	21%
Income tax and social contribution	(143,483)	(3,238)	(6,484)	(153,205)	(155,220)	-1%
Depreciation and amortization	(292,717)	(66,062)	(2,263)	(361,042)	(316,146)	14%
Net income	**522,719**	**(10,704)**	**(224,846)**	**287,169**	**352,585**	**-19%**

6M26 (R$ Thousand)	Gas Distribution	Marketing & Services	Eliminations	Total	6M25	Var. %
Net operating revenue	5,873,243	1,800,763	(575,039)	7,098,967	8,544,938	-17%
Cost of products sold and services rendered	(3,924,484)	(1,870,707)	575,039	(5,220,152)	(6,675,630)	-22%
Gross profit	**1,948,759**	**(69,944)**	**-**	**1,878,815**	**1,869,308**	**1%**
Selling expenses	(78,158)	(12,166)	-	(90,324)	(89,030)	1%
General and administrative expenses	(261,686)	(71,826)	(139,719)	(473,231)	(392,108)	21%
Expected credit loss	(4,538)	(142)	-	(4,680)	(20,573)	-77%
Other operating income (expenses), net	51,173	478,469	(12,269)	517,373	467,500	11%
Equity income	64,073	-	-	64,073	52,408	22%
Depreciation and amortization	579,765	127,842	4,103	711,710	625,459	14%
EBITDA	**2,299,388**	**452,233**	**(147,885)**	**2,603,736**	**2,512,964**	**4%**
Financial result	(547,526)	(155,251)	(195,242)	(898,019)	(762,453)	18%
Income tax and social contribution	(298,782)	(35,674)	9,872	(324,584)	(352,015)	-8%
Depreciation and amortization	(579,765)	(127,842)	(4,103)	(711,710)	(625,459)	14%
Net income	**873,315**	**133,466**	**(337,358)**	**669,423**	**773,037**	**-13%**

Cash Flow

(R$ Thousand)	2Q26	6M26
EBITDA	**1,274,809**	**2,603,736**
Non-cash effects on EBITDA	(123,941)	(125,748)
Changes in assets and liabilities	(170,107)	(967,013)
Operating cash flow	**980,761**	**1,510,975**
CAPEX	(471,146)	(964,211)
Marketable securities	(177,783)	(247,754)
Others	8,404	(164,077)
Investment cash flow	**(640,525)**	**(1,376,042)**
Debt issuance	(858)	2,685,879
Principal and interest payment	(1,427,311)	(2,671,950)
Others	(131,495)	(415,336)
Financing cash flow	**(1,559,664)**	**(401,407)**
Dividends received	29,287	35,189
Free cash flow to equity (FCFE)	**(1,190,141)**	**(231,285)**
Dividends paid	(409,734)	(409,823)
Impact of exchange rate variation on cash and cash equivalent balances	(949)	(3,887)
Net cash generated in the period	**(1,600,824)**	**(644,995)**

Balance Sheet

(R$ Thousand)	2Q26	1Q26
Cash and cash equivalents	2,785,113	4,385,936
Marketable securities	1,815,873	1,582,950
Trade accounts receivable - ST	2,049,307	1,716,658
Derivative financial instruments	184,792	343,167
Inventories	262,217	247,204
Other current assets	1,163,554	1,103,333
Investments	1,349,259	1,331,529
Property, plant and equipment	1,913,286	1,925,581
Intangible assets	17,436,889	17,346,769
Other non-current assets	5,315,529	5,067,370
Total assets	**34,275,819**	**35,050,497**
Loans, financing and debentures	16,028,129	17,169,675
Derivative financial instruments	256,349	248,244
Suppliers	1,348,589	1,071,501
Salaries and wages payable	167,574	131,660
Other current liabilities	1,235,137	1,444,256
Other non-current liabilities	7,141,033	7,111,346
Total liabilities	**26,176,811**	**27,176,682**
Shareholders' equity	**8,099,008**	**7,873,815**
Total liabilities and shareholders' equity	**34,275,819**	**35,050,497**

Compass incorporates environmental, social and governance factors into its corporate strategy as part of the management of its businesses and the creation of long-term value. The ESG agenda is structured around three strategic pillars:

ENVIRONMENTAL

Enable a Safe and Efficient Energy Transition

We are committed to the transition to an energy matrix with lower environmental impact and believe that natural gas is a fundamental ally for this process to occur efficiently and safely.

2030 Commitments

- Achieve carbon neutrality for scopes 1 and 2 in distribution businesses;
- Lead the distribution of renewable gas in Brazil;
- Drive the use of gas in the national transport matrix, replacing fuels with greater environmental impact.

GOVERNANCE

Develop people and Society

Brazil's natural gas market has been undergoing a gradual opening process. Promoting a more competitive and efficient market and adopting the best governance practices in our businesses are Compass commitments.

2030 Commitments

- Promote the free gas market in Brazil;.
- Expand supply alternatives and the number of consumers with access to gas in Brazil;
- Adopt and promote the best management, control and sustainability practices in all our businesses.

SOCIAL

Develop people and Society

We care for our people and the communities where we operate. We promote a diverse, inclusive and safe environment for the development of our employees and society as a whole, through our operations and partnerships with third parties.

2030 Commitments

- Achieve 50% diversity in leadership positions;
- Continuously pursue zero accidents in the operations of our businesses;
- Expand the positive impact of our social responsibility operations and partnerships.

The Company advances in initiatives that reinforce its position as a business platform prepared to meet the growing demand for safe, competitive and lower carbon intensity energy, supported by solid governance, capital allocation discipline and commitment to transparency. The strategy includes public commitments related to the expansion of biomethane, climate management, people development and strengthening diversity, aligned with the Sustainable Development Goals and integrated into corporate planning.

Energy transition

Compass continued expanding its role in the energy transition through the expansion of biomethane, the integration of renewable solutions into the infrastructure existing and the strengthening of initiatives aimed at decarbonizing industry and transport. The Company also advanced in Life Cycle Assessment studies, which support technical and regulatory decisions based on scientific evidence, in addition to concluding a comprehensive study of climate risks and opportunities for the entire asset portfolio, strengthening the incorporation of climate impacts into the management and decision-making process.

In climate management, the Company maintained the annual preparation of greenhouse gas emissions inventories and obtained, for the fifth consecutive year, the **Gold Seal from the Brazilian GHG Protocol Program**, reinforcing the quality of reported information and the maturity of climate governance.

People and safety

Safety remained a non-negotiable value for the Company. In the period, Compass recorded a **zero lost-time injury frequency rate (LTIF)**, a result supported by integrated management systems, structured prevention programs, investments in asset integrity and strengthening of the safety culture across all operations.

In the social pillar, the Company continued investing in the development of its people, strengthening leadership, training and engagement programs, in addition to advancing its diversity agenda. The public commitment to increase representation in leadership positions remains one of the strategic indicators of the ESG agenda, reflecting the integration between organizational development and sustainable value generation.

Governance and market

Compass' governance agenda continued supporting the execution of the corporate strategy through an integrated structure comprising the Board of Directors, Sustainability Committee and executive leadership. The Company maintained alignment with best reporting practices, disclosing sustainability information in accordance with GRI and SASB standards, reinforcing its commitment to transparency, accountability and long-term value creation.

2nd Debenture Issuance

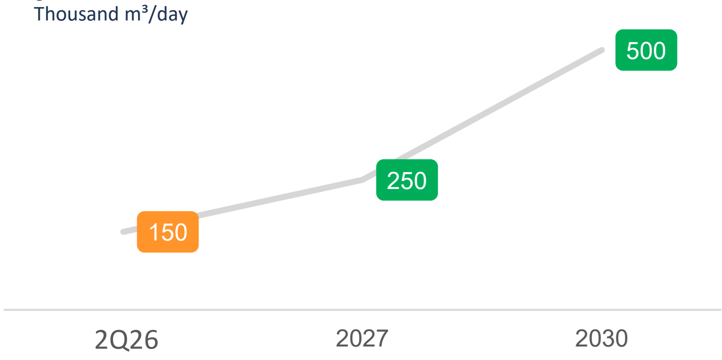
Compass' 2nd debenture issuance is linked to Sustainability metrics. The selected key performance indicators were related to the Company's environmental and social agendas.

The environmental KPI refers to biomethane distribution and supports the reduction of Scope 3 emissions. As for the social KPI, diversity* in leadership positions is assessed with the objective of increasing the representation of minority groups. Both metrics are aligned with the Sustainability-linked Bond Principles (SLBP) of the International Capital Market Association (ICMA - International Capital Market Association).

Below we present the evolution of the indicators:

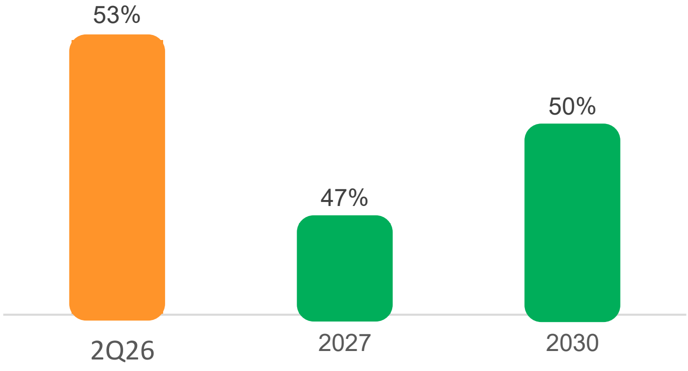
Environmental

Commitment: Lead the distribution of renewable gas in Brazil
Thousand m^3/day



Social

Commitment: % Diversity in leadership positions



Realizado | Meta

*The diversity groups are: female gender and male gender persons self-declared as Black or Brown, persons with disabilities, representatives of the LGBTQIAPN+ community and age diversity considering the generation equal to or greater than 60 years.

*For clarification purposes, the Issuer, under the terms of the Framework, also committed to achieving the key ESG indicators shown in the chart in the "2030" column (with a deadline of December 31, 2030), with such indicators not being related to the characterization of "debentures linked to ESG targets" of the Issuance

Any estimates and statements that may be made during this presentation regarding future operations with respect to our strategy and future growth opportunities are based primarily on our current expectations and estimates or projections of future events and trends that affect or may affect our business and operating results. Although we believe that these estimates and statements regarding future operations are based on reasonable assumptions, they are subject to various risks and uncertainties and are made considering the information currently available to us. Our estimates and statements regarding future operations may be influenced by the following factors, among others: (1) general economic, political, demographic and business conditions in Brazil and specifically in the geographic markets we serve; (2) inflation, depreciation and devaluation of the real; (3) our ability to implement our capital investment plan, including our ability to obtain financing when necessary and on reasonable terms; (4) our ability to compete and conduct our business in the future; (5) changes in consumer demand; (6) changes in our business; (7) government interventions resulting in changes in the economy, taxes, fees or regulatory environment; and (8) other factors that may affect our financial condition, liquidity and operating results.

The words “believe”, “may”, “should”, “estimate”, “continue”, “forecast”, “intend”, “expect” and similar words are intended to identify estimates and statements regarding future operations. The estimates and statements regarding future operations refer only to the date on which they were made and we undertake no obligation to update or revise any estimate and/or statement regarding future operations as a result of new information, future events or other factors. Estimates and statements regarding future operations involve risks and uncertainties and are not guarantees of future performance. Our future results may differ substantially from those expressed in these estimates and statements regarding future operations. Considering the risks and uncertainties described above, the estimates and statements regarding future operations discussed in this presentation may not occur and our future results and performance may differ substantially from those expressed in these statements regarding future operations as a result of, including, among others, the factors mentioned above. As a result of these uncertainties, investors should not make any investment decision based on these estimates and statements regarding future operations.

São Paulo, August 13, 2026

COMPASS GÁS E ENERGIA S.A. today announces its results for the 2nd quarter of 2026 (2Q26).

The result is presented on a consolidated basis, in accordance with accounting practices adopted in Brazil and international standards (IFRS).

The comparisons made in this report consider 2Q26 and 2Q25, except when otherwise indicated.

2Q26 Results Call

Friday, August 14, 2026

09h (BRT) | 08H (EDT)

via Zoom with simultaneous translation into English. To access, click here

(A free translation of the original in Portuguese)

Report on review of parent company and consolidated condensed interim financial statements

To the Board of Directors and Stockholders
Compass Gás Energia S.A.

Introduction

We have reviewed the accompanying condensed interim statement of financial position of Compass Gás Energia S.A. ("Company") as at June 30, 2026 and the related condensed statements of profit or loss and comprehensive income for the quarter and six-month periods then ended, and the condensed statements of changes in equity and cash flows for the six-month period then ended, as well as the accompanying consolidated condensed interim statement of financial position of the Company and its subsidiaries ("Consolidated") as at June 30, 2026 and the related consolidated condensed statements of profit or loss and comprehensive income for the quarter and six-month periods then ended, and the consolidated condensed statements of changes in equity and cash flows for the six-month period then ended, and explanatory notes.

Management is responsible for the preparation and presentation of these parent company and consolidated condensed interim financial statements in accordance with accounting standard CPC 21 - "Interim Financial Reporting", of the Brazilian Accounting Pronouncements Committee (CPC), and International Accounting Standard (IAS) 34 - "Interim Financial Reporting", of the International Accounting Standards Board (IASB). Our responsibility is to express a conclusion on these condensed interim financial statements based on our review.

Scope of review

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

Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the accompanying parent company and consolidated condensed interim financial statements referred to above are not prepared, in all material respects, in accordance with CPC 21 and IAS 34.

PricewaterhouseCoopers Auditores Independentes Ltda.
Avenida Brigadeiro Faria Lima, 3732, Edifício B32, 16º,
São Paulo, SP, Brasil, 04538-132
T: +55 (11) 4004-8000

Other matters - Condensed Statements of Value Added

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

São Paulo, August 13, 2026

PricewaterhouseCoopers.

PricewaterhouseCoopers
Auditores Independentes Ltda.
CRC 2SP000160/O-5

DocuSigned by

Rodrigo Marcatti

Assinado por: Rodrigo Lobenwein Marcatti:05030738657
CPF: 05030738657
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Rodrigo Lobenwein Marcatti
Contador CRC 1MG091301/O-2

(In thousands of Reais)

		Parent Company		Consolidated	
	Note	06/30/2026	12/31/2025	06/30/2026	12/31/2025
Assets					
Cash and cash equivalents	9	643,696	776,104	2,785,113	3,430,108
Restricted cash		—	—	29,382	37,331
Marketable securities		25,015	25,351	1,815,873	1,471,735
Trade receivables	10	—	—	2,049,307	1,524,419
Derivative financial instruments	8	—	—	23,149	81,579
Inventories		—	—	262,217	209,198
Receivables from related parties	11	19,139	276,977	4,513	1,211
Income tax recoverable		69,786	76,837	209,313	183,058
Other recoverable taxes		—	—	185,349	215,577
Dividends and interest on equity receivable	14.1	174,284	34,319	26,407	33,964
Sectoral financial assets	12	—	—	534,362	338,332
Reduction of share capital receivable		31,456	34,856	—	—
Other assets		5,785	899	142,363	200,320
		969,161	**1,225,343**	**8,067,348**	**7,726,832**
Current assets held for sale		31,865	31,865	31,865	31,865
Current assets		**1,001,026**	**1,257,208**	**8,099,213**	**7,758,697**
Trade receivables	10	—	—	89,907	17,533
Restricted cash		—	—	9,229	9,067
Deferred income taxes	13	40,150	26,260	505,673	605,893
Income tax recoverable		150,262	83,611	197,911	133,209
Other recoverable taxes		—	—	354,455	315,483
Judicial deposits	19	—	—	152,483	146,700
Derivative financial instruments	8	—	—	161,643	136,616
Sectoral financial assets	12	—	—	400,427	390,622
Indemnification financial asset	5	—	—	823,403	552,653
Other assets		1,129	—	125,921	138,726
Investments	14.1	8,213,547	7,719,905	1,349,259	1,315,190
Property plant and equipment		1,697	2,000	1,913,286	1,942,618
Intangible assets	15	21,717	23,743	17,436,889	17,287,600
Contract assets	16	—	—	1,088,100	1,041,770
Right-of-use		10,603	9,213	1,568,020	1,555,212
Non-current assets		**8,439,105**	**7,864,732**	**26,176,606**	**25,588,892**
Total assets		**9,440,131**	**9,121,940**	**34,275,819**	**33,347,589**

The explanatory notes are an integral part of these condensed interim financial statements.

(In thousands of Reais)

	Note	Parent Company		Consolidated	
		06/30/2026	12/31/2025	06/30/2026	12/31/2025
Liabilities					
Loans, borrowings and debentures	17	30,686	34,419	859,299	1,961,085
Leases		4,801	3,896	236,064	209,635
Derivative financial instruments	8	—	—	21,388	21,148
Trade payables	18	2,963	6,406	1,348,589	1,326,372
Wages and salaries payable		29,781	42,466	167,574	231,548
Income tax		—	1,242	56,565	83,820
Other taxes payable		23,557	8,092	279,320	228,053
Dividends and interest on equity payable	20	—	405,632	158,728	420,081
Related party payables	11	23,555	21,763	33,887	27,708
Sectoral financial liabilities	12	—	—	87,702	96,719
Other financial liabilities	5	—	—	255,535	424,490
Other trade payables		24,081	7,056	127,336	139,469
Current liabilities		**139,424**	**530,972**	**3,631,987**	**5,170,128**
Loans, borrowings and debentures	17	3,254,863	3,246,083	15,168,830	13,359,708
Leases		6,504	6,659	1,624,863	1,720,598
Derivative financial instruments	8	—	—	234,961	245,144
Provision for legal proceedings	19	—	—	106,474	151,445
Income tax		—	—	363	353
Wages and salaries payable		5,918	11,979	21,734	23,406
Post-employment benefits obligations		—	—	394,593	389,815
Deferred income taxes	13	—	—	2,705,680	2,646,912
Sectoral financial liabilities	12	—	—	2,240,573	2,168,542
Other trade payables		—	—	46,753	35,036
Non-current liabilities		**3,267,285**	**3,264,721**	**22,544,824**	**20,740,959**
Total liabilities		**3,406,709**	**3,795,693**	**26,176,811**	**25,911,087**
Shareholders’ equity	**20**				
Share capital		1,772,500	1,772,500	1,772,500	1,772,500
Capital reserve and share-based payment		1,882,499	1,859,602	1,882,499	1,859,602
Other comprehensive income		132,521	22,414	132,521	22,414
Profit reserves		1,671,731	1,671,731	1,671,731	1,671,731
Retained earnings		574,171	—	574,171	—
Equity attributable to:					
Controlling shareholders		6,033,422	5,326,247	6,033,422	5,326,247
Non-controlling shareholders	14.2	—	—	2,065,586	2,110,255
Total shareholders' equity		**6,033,422**	**5,326,247**	**8,099,008**	**7,436,502**
Total liabilities and shareholders' equity		**9,440,131**	**9,121,940**	**34,275,819**	**33,347,589**

The explanatory notes are an integral part of these condensed interim financial statements.

Statement of profit or loss

(In thousands of Reais, excluding earnings per share)

		Parent Company				Consolidated			
	Note	**2Q26**	**2Q25**	**6M26**	**6M25**	**2Q26**	**2Q25**	**6M26**	**6M25**
Net sales revenue	21	—	—	—	—	3,935,326	4,335,338	7,098,967	8,544,938
Cost of sales	22	—	—	—	—	(2,914,243)	(3,279,933)	(5,220,152)	(6,675,630)
Gross profit		**—**	**—**	**—**	**—**	**1,021,083**	**1,055,405**	**1,878,815**	**1,869,308**
Selling expenses	22	—	—	—	—	(45,311)	(45,700)	(90,324)	(89,030)
General and administrative expenses	22	(97,853)	(53,098)	(139,719)	(84,707)	(280,480)	(210,643)	(473,231)	(392,108)
Expected credit loss	22	—	—	—	—	(7,439)	(9,947)	(4,680)	(20,573)
Other income (expenses) net operating revenues	23	(12,104)	—	(12,269)	(59)	193,841	83,456	517,373	467,500
		(109,957)	**(53,098)**	**(151,988)**	**(84,766)**	**(139,389)**	**(182,834)**	**(50,862)**	**(34,211)**
Profit before interest in earnings of investees' finance results and income taxes.		**(109,957)**	**(53,098)**	**(151,988)**	**(84,766)**	**881,694**	**872,571**	**1,827,953**	**1,835,097**
Interest of earnings of subsidiaries and associates	14.1	453,240	423,339	911,529	889,690	32,073	27,205	64,073	52,408
Interest in earnings of investees		**453,240**	**423,339**	**911,529**	**889,690**	**32,073**	**27,205**	**64,073**	**52,408**
Finance expense		(146,826)	(95,088)	(274,633)	(209,935)	(753,680)	(530,262)	(1,365,145)	(1,093,305)
Finance income		38,421	29,626	79,394	93,297	258,128	182,766	492,884	387,440
Foreign exchange variation net		—	845	(3)	80	24,061	40,701	70,447	202,077
Net effect of derivatives		—	—	—	—	(1,902)	(85,176)	(96,205)	(258,665)
Finance results net	**24**	**(108,405)**	**(64,617)**	**(195,242)**	**(116,558)**	**(473,393)**	**(391,971)**	**(898,019)**	**(762,453)**
Profit before income tax		**234,878**	**305,624**	**564,299**	**688,366**	**440,374**	**507,805**	**994,007**	**1,125,052**
Income tax	**13**								
Current		(4,018)	—	(4,018)	—	(110,276)	(161,247)	(228,272)	(315,336)
Deferred		(2,466)	8,545	13,890	19,531	(42,929)	6,027	(96,312)	(36,679)
		(6,484)	**8,545**	**9,872**	**19,531**	**(153,205)**	**(155,220)**	**(324,584)**	**(352,015)**
Net income for the period		**228,394**	**314,169**	**574,171**	**707,897**	**287,169**	**352,585**	**669,423**	**773,037**
Profit attributable to:									
Controlling shareholders		228,394	314,169	574,171	707,897	228,394	314,169	574,171	707,897
Non-controlling shareholders		—	—	—	—	58,775	38,416	95,252	65,140
		228,394	**314,169**	**574,171**	**707,897**	**287,169**	**352,585**	**669,423**	**773,037**
Basic earnings per share - in Reais:	**25**					**0.31979**	**0.43990**	**0.80395**	**0.99119**
Diluted earnings per share - in Reais:	**25**					**0.31966**	**0.43990**	**0.80378**	**0.99119**

The explanatory notes are an integral part of these condensed interim financial statements.

Statement of comprehensive income

(In thousands of Reais)

		Parent Company				Consolidated			
	Note	2Q26	2Q25	6M26	6M25	2Q26	2Q25	6M26	6M25
Net income for the period		**228,394**	**314,169**	**574,171**	**707,897**	**287,169**	**352,585**	**669,423**	**773,037**
Other comprehensive income:									
Items that are or may be reclassified subsequently to profit or loss:									
Foreign currency translation differences	20	(2,033)	(27,298)	(11,333)	(65,415)	(2,033)	(27,298)	(11,333)	(65,415)
Results from cash flow hedge accounting [i]	8	15,928	67,613	78,455	163,575	24,133	102,444	118,871	247,841
Income tax and social contribution on results from cash flow hedge accounting	8	—	—	—	—	(8,205)	(34,831)	(40,416)	(84,266)
Total		**13,895**	**40,315**	**67,122**	**98,160**	**13,895**	**40,315**	**67,122**	**98,160**
Items that will not be reclassified to profit or loss.									
Actuarial defined benefit plan gains [i]	20	26	—	51	—	21	—	62	—
Income tax and social contribution on actuarial gains with defined benefit plan	13	—	—	—	—	20	—	20	—
Gain in fair value of designated financial liabilities measured at fair value [i]	17	41,148	—	42,934	—	62,823	—	65,529	—
Income tax on fair value gains from designated financial liabilities measured at fair value	13	—	—	—	—	(21,360)	—	(22,280)	—
Total		**41,174**	**—**	**42,985**	**—**	**41,504**	**—**	**43,331**	**—**
Total comprehensive income (loss) for the period		**283,463**	**354,484**	**684,278**	**806,057**	**342,568**	**392,900**	**779,876**	**871,197**
Comprehensive income attributable to:									
Controlling shareholders		283,463	354,484	684,278	806,057	283,463	354,484	684,278	806,057
Non-controlling shareholders		—	—	—	—	59,105	38,416	95,598	65,140
Total		**283,463**	**354,484**	**684,278**	**806,057**	**342,568**	**392,900**	**779,876**	**871,197**

The explanatory notes are an integral part of these condensed interim financial statements.

[i] For the Parent Company, the effects stem from the equity method of accounting for its subsidiaries.

Statement of changes in equity

(In thousands of Reais)

	Note	Share capital	Capital reserve and share-based payment		Other comprehensive income	Profit reserves		Retained earnings	Equity attributable to controlling shareholders	Equity attributable to non-controlling shareholders	Total shareholders' equity
			Capital reserve	Share-based payments		Legal	Special reserve				
Balance as of December 31, 2025		1,772,500	1,859,602	—	22,414	46,563	1,625,168	—	5,326,247	2,110,255	7,436,502
Net income for the period		—	—	—	—	—	—	574,171	574,171	95,252	669,423
Other comprehensive income:											
Results from cash flow hedge accounting	8	—	—	—	78,455	—	—	—	78,455	—	78,455
Foreign currency translation differences	20	—	—	—	(11,333)	—	—	—	(11,333)	—	(11,333)
Gain in fair value of designated financial liabilities measured at fair value.	20	—	—	—	42,934	—	—	—	42,934	315	43,249
Actuarial defined benefit plan gains	20	—	—	—	51	—	—	—	51	31	82
Total other comprehensive income		**—**	**—**	**—**	**110,107**	**—**	**—**	**574,171**	**684,278**	**95,598**	**779,876**
Contributions from shareholders and distributions to shareholders:											
Loss on dividend distribution to non-controlling shareholders	14	—	(1,793)	—	—	—	—	—	(1,793)	1,793	—
Equity-settled employee share-based payments plan.		—	—	24,690	—	—	—	—	24,690	—	24,690
Dividends and interest on equity	20	—	—	—	—	—	—	—	—	(142,060)	(142,060)
Total contributions and distributions		**—**	**(1,793)**	**24,690**	**—**	**—**	**—**	**—**	**22,897**	**(140,267)**	**(117,370)**
Balance as of June 30, 2026		**1,772,500**	**1,857,809**	**24,690**	**132,521**	**46,563**	**1,625,168**	**574,171**	**6,033,422**	**2,065,586**	**8,099,008**

The explanatory notes are an integral part of these condensed interim financial statements.

Statement of changes in equity

(In thousands of Reais)

	Share capital	Capital reserve	Other comprehensive income	Profit reserves: Legal	Profit reserves: Special reserve	Retained earnings	Equity attributable to controlling shareholders	Equity attributable to non-controlling shareholders	Total shareholders' equity
Balance as of December 31, 2024	**772,500**	**2,859,854**	**(12,655)**	**46,563**	**983,289**	**—**	**4,649,551**	**2,082,831**	**6,732,382**
Net income for the period	—	—	—	—	—	707,897	707,897	65,140	773,037
Other comprehensive income:									
Results from cash flow hedge accounting	—	—	163,575	—	—	—	163,575	—	163,575
Foreign currency translation differences	—	—	(65,415)	—	—	—	(65,415)	—	(65,415)
Total other comprehensive income	**—**	**—**	**98,160**	**—**	**—**	**707,897**	**806,057**	**65,140**	**871,197**
Contributions from shareholders and distributions to shareholders:									
Capital increase	1,000,000	(1,000,000)	—	—	—	—	—	—	—
Loss on dividend distribution to non-controlling shareholders	—	(50)	—	—	—	—	(50)	50	—
Dividends and interest on equity	—	—	—	—	—	—	—	(83,225)	(83,225)
Total contributions and distributions	**1,000,000**	**(1,000,050)**	**—**	**—**	**—**	**—**	**(50)**	**(83,175)**	**(83,225)**
Balance as of June 30, 2025	**1,772,500**	**1,859,804**	**85,505**	**46,563**	**983,289**	**707,897**	**5,455,558**	**2,064,796**	**7,520,354**

The explanatory notes are an integral part of these condensed interim financial statements.

Statement of cash flows

(In thousands of Reais)

		Parent Company		Consolidated	
	Note	06/30/2026	06/30/2025	06/30/2026	06/30/2025
Cash flows from operating activities					
Profit before income tax		564,299	688,366	994,007	1,125,052
Adjustments for:					
Depreciation and amortization	22	4,103	2,509	711,710	625,459
Interest of earnings of subsidiaries and associates	14.1	(911,529)	(889,690)	(64,073)	(52,408)
Results of disposals and write-offs of PP&E, intangible assets, and right-of-use assets	23	165	—	15,926	17,199
Shared-based transactions		13,973	14,503	13,919	15,352
Net effect of provisions for legal proceedings, recoverables and tax installments	23	—	—	(32,461)	16,268
Interest, derivatives, monetary and foreign exchange variations, net		222,699	166,108	1,109,894	977,013
Sectoral financial assets and liabilities	12	—	—	(173,212)	(1,418)
Results from derivatives		—	—	10,764	32,740
Provisions for employee benefits		9,547	7,250	51,964	53,014
Expected credit loss	10	—	—	4,680	20,573
Indemnification financial asset		—	—	(162,460)	(10,128)
Other		—	—	(2,670)	7,878
		(96,743)	**(10,954)**	**2,477,988**	**2,826,594**
Variation in:					
Trade receivables		—	—	(617,509)	(91,074)
Inventories		—	—	(53,414)	(128,967)
Income tax paid		—	—	(277,202)	(523,633)
Other taxes, net		(138)	(20,677)	13,319	7,795
Related parties, net		4,443	6,748	5,677	460
Trade payable		(6,248)	(6,051)	60,077	(105,552)
Wages and salaries payable		(17,740)	(24,827)	(112,362)	(100,984)
Other financial liabilities		—	—	—	5,152
Post-employment benefits obligations		—	—	(16,900)	(14,500)
Other assets and liabilities, net		14,015	(5,426)	31,301	(85,856)
		(5,668)	**(50,233)**	**(967,013)**	**(1,037,159)**
Net cash generated from (used in) operating activities		**(102,411)**	**(61,187)**	**1,510,975**	**1,789,435**
Cash flow from investing activities					
Capital increase (decrease) in subsidiaries and associates	14.1	(138,095)	45,200	—	—
Payment for the acquisition of a subsidiary	5	—	—	(174,892)	—
Sale (purchase) of marketable securities, net		1,315	12,335	(247,754)	241,988
Restricted cash		—	—	7,787	(2,219)
Dividends received from subsidiaries and associates	14.1	495,185	79,402	35,189	27,283
Receivables from related parties - principal	11	200,000	750,000	—	—
Receivables from related parties - interest	11	63,829	53,760	—	—
Additions to PP&E, intangible assets and contract assets		(448)	(5,854)	(964,211)	(962,311)
Dividends received from discontinued operations		—	7,425	—	7,425
Cash received on the sale of PP&E and intangible assets.		—	—	3,028	260
Net cash generated from (used in) investing activities		**621,786**	**942,268**	**(1,340,853)**	**(687,574)**
Cash flows from financing activities					
Loans, borrowings and debentures issuances, net of transaction costs.	17	—	(53,196)	2,685,879	2,984,844
Amortization of principal on loans, borrowings and debentures	17	—	—	(1,880,973)	(3,560,903)
Payment of interest on loans, borrowings and debentures.	17	(243,606)	(208,341)	(790,977)	(609,860)
Payment of derivative financial instruments		—	—	(285,974)	(168,095)
Receipts from derivative financial instruments		—	—	1,998	62,018
Capital reduction		—	(1,500,000)	—	(1,500,000)
Lease principal amortization		(2,321)	(1,670)	(42,483)	(20,945)
Payment of interest on leases		(432)	(519)	(88,449)	(77,212)

(In thousands of Reais)

Dividends and interest on equity paid	20	(405,424)	—	(409,823)	(1,057)
Income taxes withheld on dividends and interest on equity paid		—	—	(428)	—
Net cash used in financing activities		**(651,783)**	**(1,763,726)**	**(811,230)**	**(2,891,210)**
Decrease in cash and cash equivalents		**(132,408)**	**(882,645)**	**(641,108)**	**(1,789,349)**
Cash and cash equivalents at the beginning of the period		**776,104**	**1,552,780**	**3,430,108**	**5,271,256**
Effect of foreign exchange variation on the cash balance and cash equivalents		—	—	(3,887)	(62,520)
Cash and cash equivalents at the end of the period		**643,696**	**670,135**	**2,785,113**	**3,419,387**

The explanatory notes are an integral part of these condensed interim financial statements.

Non-cash transactions:

The Company presents its cash flow statements using the indirect method. During the period ended June 30, 2026 and 2025, the Company carried out the following transactions that did not involve cash and, therefore, are not reflected in the Parent Company's and Consolidated cash flow statements:

(i) Acquisition of tangible and intangible assets on a deferred payment basis totaling R$ 98,653 (R$ 120,153 as of June 30, 2025).
(ii) Recognition of right of use against lease liabilities in the amount of R$ 89,060, relating to new contracts within the scope of the lease accounting standard and contractual remeasurements (R$ 3,635 as of June 30, 2025).
(iii) On April 29, 2026, dividends were approved by the subsidiary Commit in the amount of R$ 260,057, with R$ 132,629 going to the Company and R$ 127,428 to non-controlling shareholders. On the same date, the indirect subsidiary Compagas approved dividends in the amount of R$ 39,586, with R$ 29,887 going to the Company through its subsidiaries Compass Dois and Commit, and R$ 9,699 to non-controlling shareholders.
(iv) Gain of R$ 65,529 recognized in other comprehensive income, arising from the change in the credit risk of the subsidiaries Comgás and TRSP in the measurement and fair value designation of financial liabilities.

Presentation of interest and dividends:

Interest, dividends, and interest on equity paid are classified as cash flow from financing activities, as they are considered to relate to the costs of obtaining financial resources. Interest received on marketable securities and interest paid and capitalized on works in progress and contract assets, as well as dividends and interest on equity received, are classified as cash flow from investing activities.

(In thousands of Reais)

	Note	Parent Company 06/30/2026	Parent Company 06/30/2025	Consolidated 06/30/2026	Consolidated 06/30/2025 Restated [(i)]
Revenue					
Revenues from gas distribution and commercialization		—	—	7,748,966	8,593,996
Sales of services	21	—	—	118,969	576,309
Revenue related to the construction of assets		—	—	896,288	783,968
Other income (expenses), net		(12,269)	(58)	550,011	464,870
Expected credit loss	10	—	—	(4,680)	(20,573)
		(12,269)	**(58)**	**9,309,554**	**10,398,570**
Inputs purchased from third parties					
Cost of gas		—	—	(4,588,577)	(5,964,249)
Construction costs, services, materials, and operating expenses		(77,652)	(33,143)	(1,156,828)	(811,393)
		(77,652)	**(33,143)**	**(5,745,405)**	**(6,775,642)**
Gross value added		**(89,921)**	**(33,201)**	**3,564,149**	**3,622,928**
Retention					
Depreciation and amortization	22	(4,103)	(2,509)	(711,710)	(625,459)
Net Value Added Produced		**(94,024)**	**(35,710)**	**2,852,439**	**2,997,469**
Value Added Received by Transfer					
Interest of earnings of subsidiaries and associates	14.1	911,529	889,690	64,073	52,408
Finance income, foreign exchange variation and derivatives		79,394	93,297	573,942	387,440
		990,923	**982,987**	**638,015**	**439,848**
Value added to be distributed		**896,899**	**947,277**	**3,490,454**	**3,437,317**
Distribution of value added					
Personnel and expenses		**56,636**	**46,595**	**333,314**	**264,969**
Direct remuneration		41,498	33,772	236,112	187,924
Benefits		5,194	3,294	59,295	48,861
Government severance indemnity fund for employees and other		9,944	9,529	37,907	28,184
Taxes, fees and contributions		**(6,180)**	**(17,770)**	**944,340**	**1,274,574**
Federal		(6,180)	(19,530)	532,947	664,296
State		—	—	376,215	569,815
Municipal		—	1,760	35,178	40,463
Financial expenses and rents.		**272,272**	**210,555**	**1,543,377**	**1,124,737**
Finance expense, foreign exchange variation and derivatives		270,946	209,855	1,486,982	1,069,660
Rents		1,326	700	35,996	21,520
Other		—	—	20,399	33,557
Remuneration of equity capital		**574,171**	**707,897**	**669,423**	**773,037**
Non-controlling interests		—	—	95,252	65,140
Result of the period		574,171	707,897	574,171	707,897
Total		**896,899**	**947,277**	**3,490,454**	**3,437,317**

The explanatory notes are an integral part of these condensed interim financial statements.

(i) For more details, see note 3.1.

1. Operational context

Compass Gás e Energia SA ("Compass" or "Company") is a publicly traded company listed on the Novo Mercado segment of B3 SA – Brasil, Bolsa, Balcão ("B3"), under the trading code "PASS3". Headquartered in São Paulo, the Company is controlled by Cosan Dez Participações SA ("Cosan Dez"), which holds 68% of its share capital. Mr. Rubens Ometto Silveira Mello is the ultimate controlling shareholder.

Compass Gás e Energia operates primarily in the administration, control, and management of an investment portfolio, with the objective of developing a broader, more transparent, and competitive gas and energy market in Brazil. Through its subsidiaries and associates, the Company develops the following activities: (i) distribution of piped natural gas in Brazil, serving customers in the industrial, residential, commercial, automotive, thermal power generation, and cogeneration sectors; (ii) natural gas trading; (iii) infrastructure project development; (iv) production, handling, and trading of Biometano; and (v) construction, operation, and maintenance of regasification and liquefied natural gas (LNG) transfer facilities.

Public offering of secondary distribution of shares by Compass

On April 27, 2026, Compass Gás e Energia filed a request with the CVM (Brazilian Securities and Exchange Commission) for automatic registration of a secondary public offering of shares, which was completed on May 12, 2026. From that date, the Company's shares began trading on the B3's Novo Mercado (New Market) under the ticker PASS3.

2. Statement of compliance

The individual and consolidated condensed interim financial statements (“Financial Statements”), contained in the Quarterly Information Form (ITR) have been prepared and are being presented in thousands of reais, except unless otherwise indicated, in accordance with the technical pronouncement CPC 21 (R1) Interim Financial Reporting and with the international standard IAS 34 – Interim Financial Reporting, issued by the International Accounting Standards Board (IASB), and based on the provisions contained in the Brazilian Corporations Law, and presented in a manner consistent with the standards issued by the Securities and Exchange Commission, applicable to the preparation of quarterly information.

The presentation of the Statement of Added Value (“DVA”) is required by Brazilian corporate law and accounting practices adopted in Brazil applicable to publicly traded companies (CPC 09 – Statement of Added Value). International Financial Reporting Standards (IFRS) do not require the presentation of this statement. Consequently, under IFRS, this statement is presented as supplementary information, without prejudice to the financial statements taken as a whole.

The specific material information contained in the financial statements, and only that information, is being disclosed and corresponds to that used by Management in its management.

The financial statements were prepared on a historical cost basis, except for items measured at fair value, as detailed in note 6.

The Company's Management concluded that there are no material uncertainties that could give rise to significant doubt about its ability to continue operating for an indefinite period and remains confident regarding the continuity of operations and used this assumption as the basis for preparing these financial statements.

These financial statements were authorized for issue by Management on August 13, 2026.

(In thousands of Reais, unless otherwise indicated)

3. Accounting policies, assumptions and material estimates

The accounting policies, assumptions and material estimates, as well as the areas requiring a higher level of judgment and greater complexity applied to the preparation of these financial statements are consistent with those applied and disclosed in note 3 of the Company's audited financial statements for the year ended December 31, 2025, published on March 4, 2026.

3.1. Restatement of the Statement of Value Added ("DVA")

The Company has restated certain items in the Statement of Value Added (DVA) for the period ended June 30, 2025, in compliance with CVM Resolution 199/2024, in order to maintain comparability with the balance as of June 30, 2026. The restatement resulted in the following reclassifications of previously presented values:

(i) Correction of the values previously presented in “Costs of services, materials and other expenses” in the group of costs and expenses related to capitalized interest, internal workforce and fees paid to “Financial expenses and rents - Finance expense, foreign exchange variation and derivatives”, “Personnel and payroll charges – Direct remuneration and Benefits” and “Taxes, fees and contributions - Municipal” respectively. The aforementioned values had been classified as costs of services, materials and other expenses. However, given their nature, the correct classification is in the headings presented above;
(ii) Presentation of the line item for assets built for own use, which now includes assets that are characterized by being built with own resources for the “Marketing and services” segment.

These adjustments did not have a significant impact on any indicator in the context of these financial statements.

				Consolidated
				06/30/2025
Revenue	**Reported**	**Restatement (i)**	**Restatement (ii)**	**Restated**
Revenue related to the construction of assets	668,454	—	115,514	783,968
	10,283,056	**—**	**115,514**	**10,398,570**
Inputs purchased from third parties				
Construction costs, services, materials, and operating expenses	(825,510)	122,741	(108,624)	(811,393)
	(6,789,759)	**122,741**	**(108,624)**	**(6,775,642)**
Gross value added	**3,493,297**	**122,741**	**6,890**	**3,622,928**
Net Value Added Produced	**2,867,838**	**122,741**	**6,890**	**2,997,469**
Value added to be distributed	**3,307,686**	**122,741**	**6,890**	**3,437,317**
Distribution of value added				
Personnel and payroll charges	**191,342**	**74,552**	**(925)**	**264,969**
Direct remuneration	125,083	63,766	(925)	187,924
Benefits	38,075	10,786	—	48,861
Taxes, fees and contributions	**1,265,305**	**9,223**	**46**	**1,274,574**
Municipal	31,194	9,223	46	40,463
Financial expenses and rents	**1,078,002**	**38,966**	**7,769**	**1,124,737**
Finance expense, foreign exchange variation and derivatives	1,022,925	38,966	7,769	1,069,660
Total	**3,307,686**	**122,741**	**6,890**	**3,437,317**

(In thousands of Reais, unless otherwise indicated)

4. Segment information

The segment information is used by the Company's Management (Chief Operating Decision Maker), which is the Company President, responsible for evaluating the performance of the operating segments and making decisions regarding the allocation of resources. This information is prepared in a manner consistent with the accounting policies used in the preparation of the financial statements. The Company evaluates the performance of its operating segments based on earnings before interest, taxes, depreciation, and amortization (“EBITDA”).

Reported segments:

(i) Gas distribution: This refers primarily to the piped natural gas distributors in which the Company has control or a stake. The areas of operation are in the Southeast, South, and Midwest regions of the country, serving customers in the industrial, residential, commercial, automotive, thermal power generation, and cogeneration sectors.

(ii) Marketing & services: This refers primarily to the commercialization of gas, including the purchase and sale of gas to consumers who have free choice of supplier and to other agents permitted by law, regasification of liquefied natural gas ("LNG"), production, handling and commercialization of Biometano, and other investments in the development process.

In addition to its investment portfolio in the gas sector, the Company presents the effects on its results related to the corporate activities of Compass Gás e Energia SA separately as "Compass Corporate".

					2Q26
	Reported segments		Reconciliation		
	Gas distribution	Marketing & services	Compass Corporate	Eliminations	Consolidated
Result					
Net sales revenue	3,202,446	1,071,193	—	(338,313)	3,935,326
Cost of sales	(2,146,653)	(1,105,903)	—	338,313	(2,914,243)
Gross profit	**1,055,793**	**(34,710)**	**—**	**—**	**1,021,083**
Selling expenses	(38,779)	(6,532)	—	—	(45,311)
General and administrative expenses	(143,952)	(38,675)	(97,853)	—	(280,480)
Expected credit loss	(7,442)	3	—	—	(7,439)
Other income (expenses), net	51,832	154,113	(12,104)	—	193,841
Interest of earnings of subsidiaries and associates	32,073	—	453,240	(453,240)	32,073
Financial results					
Finance expense	(507,346)	(107,419)	(146,826)	7,911	(753,680)
Finance income	204,796	22,822	38,421	(7,911)	258,128
Foreign exchange variation	25,466	(1,405)	—	—	24,061
Net effect of derivatives	(6,239)	4,337	—	—	(1,902)
net Financial results	**(283,323)**	**(81,665)**	**(108,405)**	**—**	**(473,393)**
Income tax	(143,483)	(3,238)	(6,484)	—	(153,205)
Net income for the period	**522,719**	**(10,704)**	**228,394**	**(453,240)**	**287,169**
Net income attributed to:					
Controlling shareholders	457,953	(4,713)	228,394	(453,240)	228,394
Non-controlling shareholders	64,766	(5,991)	—	—	58,775
Total	**522,719**	**(10,704)**	**228,394**	**(453,240)**	**287,169**
EBITDA reconciliation					
Net income for the period	522,719	(10,704)	228,394	(453,240)	287,169
Income Taxes and social security contributions	143,483	3,238	6,484	—	153,205
Financial results	283,323	81,665	108,405	—	473,393
Depreciation and amortization	292,717	66,062	2,263	—	361,042
EBITDA	**1,242,242**	**140,261**	**345,546**	**(453,240)**	**1,274,809**

(In thousands of Reais, unless otherwise indicated)

	Reported segments		Reconciliation		2Q25
	Gas distribution	Marketing & services	Compass Corporate	Eliminations	Consolidated
Result					
Net sales revenue	3,912,710	753,709	—	(331,081)	4,335,338
Cost of sales	(2,852,577)	(758,437)	—	331,081	(3,279,933)
Gross profit	**1,060,133**	**(4,728)**	**—**	**—**	**1,055,405**
Selling expenses	(36,668)	(9,032)	—	—	(45,700)
General and administrative expenses	(126,922)	(30,623)	(53,098)	—	(210,643)
Expected credit loss	(9,947)	—	—	—	(9,947)
Other income (expenses), net	(17,097)	100,553	—	—	83,456
Interest of earnings of subsidiaries and associates	27,205	—	423,339	(423,339)	27,205
Financial results					
Finance expense	(350,635)	(97,650)	(95,088)	13,111	(530,262)
Finance income	134,221	32,030	29,626	(13,111)	182,766
Foreign exchange variation	43,001	(3,145)	845	—	40,701
Net effect of derivatives	(83,313)	(1,863)	—	—	(85,176)
Financial results, net	**(256,726)**	**(70,628)**	**(64,617)**	**—**	**(391,971)**
Income tax	(173,257)	9,492	8,545	—	(155,220)
Net income for the period	**466,721**	**(4,966)**	**314,169**	**(423,339)**	**352,585**
Net income attributed to:					
Controlling shareholders	427,568	(4,229)	314,169	(423,339)	314,169
Non-controlling shareholders	39,153	(737)	—	—	38,416
Total	**466,721**	**(4,966)**	**314,169**	**(423,339)**	**352,585**
EBITDA reconciliation					
Net income for the period	466,721	(4,966)	314,169	(423,339)	352,585
Income Taxes and social security contributions	173,257	(9,492)	(8,545)	—	155,220
Financial results	256,726	70,628	64,617	—	391,971
Depreciation and amortization	277,632	37,222	1,292	—	316,146
EBITDA	**1,174,336**	**93,392**	**371,533**	**(423,339)**	**1,215,922**

(In thousands of Reais, unless otherwise indicated)

	6M26				
	Reported segments		Reconciliation		
	Gas distribution	Marketing & services	Compass Corporate	Eliminations	Consolidated
Result					
Net sales revenue	5,873,243	1,800,763	—	(575,039)	7,098,967
Cost of sales	(3,924,484)	(1,870,707)	—	575,039	(5,220,152)
Gross profit	**1,948,759**	**(69,944)**	**—**	**—**	**1,878,815**
Selling expenses	(78,158)	(12,166)	—	—	(90,324)
General and administrative expenses	(261,686)	(71,826)	(139,719)	—	(473,231)
Expected credit losses	(4,538)	(142)	—	—	(4,680)
Other income (expenses), net	51,173	478,469	(12,269)	—	517,373
Interest of earnings of subsidiaries and associates	64,073	—	911,529	(911,529)	64,073
Financial results					
Finance expense	(895,510)	(211,570)	(274,633)	16,568	(1,365,145)
Finance income	375,170	54,888	79,394	(16,568)	492,884
Foreign exchange variation	68,031	2,419	(3)	—	70,447
Net effect of derivatives	(95,217)	(988)	—	—	(96,205)
Financial results, net	**(547,526)**	**(155,251)**	**(195,242)**	**—**	**(898,019)**
Income tax	(298,782)	(35,674)	9,872	—	(324,584)
Net income for the period	**873,315**	**133,466**	**574,171**	**(911,529)**	**669,423**
Net income attributed to:					
Controlling shareholders	768,049	143,480	574,171	(911,529)	574,171
Non-controlling shareholders	105,266	(10,014)	—	—	95,252
Total	**873,315**	**133,466**	**574,171**	**(911,529)**	**669,423**
EBITDA reconciliation					
Net income for the period	873,315	133,466	574,171	(911,529)	669,423
Income tax	298,782	35,674	(9,872)	—	324,584
Financial results	547,526	155,251	195,242	—	898,019
Depreciation and amortization	579,765	127,842	4,103	—	711,710
EBITDA	**2,299,388**	**452,233**	**763,644**	**(911,529)**	**2,603,736**

(In thousands of Reais, unless otherwise indicated)

6M25	Reported segments		Reconciliation		
	Gas distribution	Marketing & services	Compass Corporate	Eliminations	Consolidated
Result					
Net sales revenue	7,735,345	1,504,040	—	(694,447)	8,544,938
Cost of sales	(5,842,008)	(1,528,069)	—	694,447	(6,675,630)
Gross profit	**1,893,337**	**(24,029)**	**—**	**—**	**1,869,308**
Selling expenses	(74,575)	(14,455)	—	—	(89,030)
General and administrative expenses	(238,078)	(69,323)	(84,707)	—	(392,108)
Expected credit loss	(20,573)	—	—	—	(20,573)
Other income (expenses), net	(24,401)	491,960	(59)	—	467,500
Interest of earnings of subsidiaries and associates	52,408	—	889,690	(889,690)	52,408
Financial results					
Finance expense	(715,783)	(203,767)	(209,935)	36,180	(1,093,305)
Finance income	268,634	61,689	93,297	(36,180)	387,440
Foreign exchange variation	176,095	25,902	80	—	202,077
Net effect of derivatives	(225,612)	(33,053)	—	—	(258,665)
Financial results, net	**(496,666)**	**(149,229)**	**(116,558)**	**—**	**(762,453)**
Income tax	(309,461)	(62,085)	19,531	—	(352,015)
Net income for the period	**781,991**	**172,839**	**707,897**	**(889,690)**	**773,037**
Net income attributed to:					
Controlling shareholders	716,099	173,591	707,897	(889,690)	707,897
Non-controlling shareholders	65,892	(752)	—	—	65,140
Total	**781,991**	**172,839**	**707,897**	**(889,690)**	**773,037**
EBITDA reconciliation					
Net income for the period	781,991	172,839	707,897	(889,690)	773,037
Income tax	309,461	62,085	(19,531)	—	352,015
Financial results	496,666	149,229	116,558	—	762,453
Depreciation and amortization	549,944	73,006	2,509	—	625,459
EBITDA	**2,138,062**	**457,159**	**807,433**	**(889,690)**	**2,512,964**

06/30/2026	Reported segments		Reconciliation		
	Gas distribution	Marketing & services	Compass Corporate	Eliminations	Consolidated
Statement of financial position:					
Total assets	**26,926,324**	**6,510,970**	**9,440,131**	**(8,601,606)**	**34,275,819**
Total liabilities	**18,656,680**	**4,501,481**	**3,406,709**	**(388,059)**	**26,176,811**
Shareholders' equity attributed to:					
Controlling shareholders	6,427,480	1,786,067	6,033,422	(8,213,547)	6,033,422
Non-controlling shareholders	1,842,164	223,422	—	—	2,065,586
Total shareholders' equity	**8,269,644**	**2,009,489**	**6,033,422**	**(8,213,547)**	**8,099,008**

12/31/2025	Reported segments		Reconciliation		
	Gas distribution	Marketing & services	Compass Corporate	Eliminations	Consolidated
Statement of financial position:					
Total assets	**26,056,646**	**6,362,535**	**9,121,940**	**(8,193,532)**	**33,347,589**
Total liabilities	**18,026,811**	**4,562,210**	**3,795,693**	**(473,627)**	**25,911,087**
Shareholders' equity attributed to:					
Controlling shareholders	6,153,016	1,566,889	5,326,247	(7,719,905)	5,326,247
Non-controlling shareholders	1,876,819	233,436	—	—	2,110,255
Total shareholders' equity	**8,029,835**	**1,800,325**	**5,326,247**	**(7,719,905)**	**7,436,502**

(In thousands of Reais, unless otherwise indicated)

4.1. Net sales revenue by customer category

	2T26	2T25	6M26	6M25
Gas distribution				
Industrial [(i)]	1,126,280	2,175,900	2,122,180	4,517,304
Residential	746,934	677,891	1,303,113	1,202,235
Cogeneration	19,510	94,902	68,531	206,248
Automotive	107,779	111,041	207,807	222,241
Commercial	265,296	228,445	478,264	439,204
Thermogeneration	17,933	(1,117)	27,973	4,788
Construction revenue	483,917	364,325	843,116	668,454
Other	55,281	61,792	111,468	145,587
Captive market	**2,822,930**	**3,713,179**	**5,162,452**	**7,406,061**
Industrial	362,502	195,634	676,051	323,672
Cogeneration	14,091	2,441	26,926	2,441
Automotive	98	45	185	81
Thermogeneration	2,825	1,411	7,629	3,090
Free market	**379,516**	**199,531**	**710,791**	**329,284**
Total	**3,202,446**	**3,912,710**	**5,873,243**	**7,735,345**
Marketing & services				
Gas trading	1,071,193	753,709	1,800,763	1,504,040
Total	**1,071,193**	**753,709**	**1,800,763**	**1,504,040**
Eliminations	**(338,313)**	**(331,081)**	**(575,039)**	**(694,447)**
Total	**3,935,326**	**4,335,338**	**7,098,967**	**8,544,938**

(i) The variation corresponds to customers who migrated to the free market contracting environment throughout 2025 and 2026.

No single client or specific group accounted for 10% or more of total consolidated net operating revenue during the period reported.

(In thousands of Reais, unless otherwise indicated)

5. Financial assets and liabilities

	Note	Parent Company 06/30/2026	Parent Company 12/31/2025	Consolidated 06/30/2026	Consolidated 12/31/2025
Assets					
Amortized cost (i)					
Cash and cash equivalents	9	627,806	752,025	2,274,396	2,744,036
Restricted cash		—	—	38,611	46,398
Trade receivable	10	—	—	2,139,214	1,541,952
Receivables from related parties	11	19,139	276,977	4,513	1,211
Dividends and interest on equity receivable	14.1	174,284	34,319	26,407	33,964
Reduction of share capital receivable		31,456	34,856	—	—
Judicial deposits	19	—	—	152,483	146,700
Sectoral financial assets	12	—	—	934,789	728,954
Indemnification financial asset (ii)		—	—	823,403	557,475
Total		**852,685**	**1,098,177**	**6,393,816**	**5,800,690**
Fair value through profit or loss					
Cash and cash equivalents	9	15,890	24,079	510,717	686,072
Marketable securities (iii)		25,015	25,351	1,815,873	1,471,735
Derivative financial instruments	8	—	—	184,792	218,195
Total		**40,905**	**49,430**	**2,511,382**	**2,376,002**
Total		**893,590**	**1,147,607**	**8,905,198**	**8,176,692**
Liabilities					
Amortized cost (i)					
Loans, borrowings and debentures	17	(3,285,549)	(3,280,502)	(8,564,282)	(6,803,789)
Leases		(11,305)	(10,555)	(1,860,927)	(1,930,233)
Trade payable	18	(2,963)	(6,406)	(1,348,589)	(1,326,372)
Dividends and interest on equity payable	20	—	(405,632)	(158,728)	(420,081)
Related party payables	11	(23,555)	(21,763)	(33,887)	(27,708)
Sectoral financial liabilities	12	—	—	(2,328,275)	(2,265,261)
Other taxes payable (iv)		—	—	(15,378)	(12,051)
Other financial liabilities (v)		—	—	(255,535)	(424,490)
Total		**(3,323,372)**	**(3,724,858)**	**(14,565,601)**	**(13,209,985)**
Fair value through profit or loss					
Loans, borrowings and debentures	17	—	—	(7,463,847)	(8,517,004)
Derivative financial instruments	8	—	—	(256,349)	(266,292)
Other trade payables		—	—	(11,854)	(11,854)
Total		**—**	**—**	**(7,732,050)**	**(8,795,150)**
Total		**(3,323,372)**	**(3,724,858)**	**(22,297,651)**	**(22,005,135)**

(i) There is no significant variation between the value of assets and liabilities measured at amortized cost and their fair values. Information relating to loans, borrowings and debentures is disclosed in the explanatory note 17.

(ii) The balance is composed of: (a) A portion transferred from the contract asset, amounting to R$ 677,592, related to infrastructure investments whose useful life exceeds the concession term, classified as a long-term indemnification financial asset . This portion represents the unconditional right to compensation upon termination of the contract and is updated monthly by the tariff index. (b) R$ 145,811, in the subsidiary Sulgás, referring to the ordinary tariff review ("RTO"), updated by the IPCA-E and to be settled by 2044 exclusively through compensation or extension of the concession contract term.

(iii) Government bonds offer daily liquidity and a return of approximately 100% of the CDI Deposit Certificate.

(iv) The balance refers to the installment payment of tax debts.

(v) The balance is composed of: (a) Remaining installment related to the acquisition of Compagas in the amount of R$ 181,897, which will be settled by September 2026. The amount is remunerated by the SELIC rate, and the effect of monetary correction in the period ending June 30, 2026, totaled R$ 16,405. On March 16, 2026, the third installment of R$ 174,892 was settled. (b) In the subsidiary Comgás, operations classified as reverse factoring arrangements totaled R$ 73,638 as of June 30, 2026, which were advanced by suppliers with financial institutions and have a payment term of approximately 90 days. This is a modality in which the supplier, unilaterally, can choose to advance its receivables with financial institutions, based on conditions negotiated directly with these third parties, including any applicable fees. The Company, through its subsidiary, does not interfere in the supplier's decision, nor does it guarantee, negotiate, or mediate these operations, and does not derive any financial or contractual benefit from this model. Furthermore, there is no alteration to the commercial conditions originally agreed upon between the parties, such as the term and contracted value. Liabilities with suppliers who do not participate in factoring agreements have similar payment terms, also averaging 90 days. Finally, no relevant non-cash changes were identified during the period that impacted the accounting balances related to these operations. The other subsidiaries do not have factoring operations.

(In thousands of Reais, unless otherwise indicated)

6. Fair value measurement

		Book value and fair value			
		06/30/2026		12/31/2025	
	Note	Level 2	Level 3	Level 2	Level 3
Assets					
Cash and cash equivalents	9	510,717	—	686,072	—
Marketable securities		1,815,873	—	1,471,735	—
Derivative financial instruments	8	184,792	—	218,195	—
Total		**2,511,382**	**—**	**2,376,002**	**—**
Liabilities					
Loans, borrowings and debentures		(7,463,847)	—	(8,517,004)	—
Derivative financial instruments	8	(256,349)	—	(266,292)	—
Other trade payables [i]		—	(11,854)	—	(11,854)
Total		**(7,720,196)**	**(11,854)**	**(8,783,296)**	**(11,854)**

(i) This refers to the contingent consideration (earn-out) negotiated in the acquisition process of the indirect subsidiary Biometano Verde Paulínia, measured at fair value using an assessment technique based on the present value of expected cash flows. The measurement considers the monetary restatement stipulated in the contract.

7. Financial risk management

The Company's financial risk management considers policies approved by the Board of Directors, which provide written principles for managing overall risk and specific areas such as foreign exchange risk, interest rate risk, credit risk, use of derivatives and non-derivative financial instruments, and investment of excess liquidity.

Market Risk

Management oversees and controls market risk exposures within acceptable parameters, optimizing returns.

The Company uses derivatives to manage market risks contracted in accordance with guidelines established by internal policy.

Foreign exchange risk

The Company continuously monitors exchange rates in order to assess the potential need to contract derivative financial instruments, so as to ensure protection against the volatility of these currencies and minimize the impact of disparities on its assets and liabilities.

The likely scenario considers a 12-month exchange rate projection prepared by a specialized consulting firm. Stressed scenarios (positive and negative effects, before taxes) were defined based on adverse impacts of 25% and 50% on the exchange rates used in the likely scenario.

The main effects stemming from a reasonably possible strengthening (weakening) of the Real against the Dollar would affect the measurement of financial assets and liabilities, shareholders' equity, and profit or loss by the amounts indicated below:

(In thousands of Reais, unless otherwise indicated)

Instrument	Exposure (ii)	Probable		Scenarios			
		Exchange	Value	25%	50%	(25%)	(50%)
Cash and cash equivalents	113,569	5.21	733	29,308	57,884	(27,843)	(56,418)
Trade receivable	367,539	5.21	2,371	94,849	187,326	(90,106)	(182,584)
Trade payable	(2,681)	5.21	(17)	(692)	(1,366)	657	1,332
Leases(i)	(1,710,400)	5.21	(11,036)	(441,395)	(871,754)	419,323	849,682
Derivative financial instruments - non-debt	220,222	5.21	5,143	3,161	6,116	20,801	54,953
Total	**(1,011,751)**	**—**	**(2,806)**	**(314,769)**	**(621,794)**	**322,832**	**666,965**

(i) The Company has designated 100% of its dollar-exposed lease liability to protect highly probable future revenues, as demonstrated in note 8.
(ii) With the exception of derivatives financial instruments, for which a notional overview is provided, the presentation of the remaining items corresponds to the balance as of June 30, 2026.

Interest rate risk

The Company continuously monitors market interest rates in order to assess the potential need to contract derivatives financial instruments, to ensure protection against the volatility of these rates and minimize the impact of disparities between its assets and liabilities.

The likely scenario considers a projection of economic indicators over 12 months, prepared by a specialized consulting firm. Stressed Scenarios (positive and negative effects, before taxes) were defined based on adverse impacts of 25% and 50% on the economic indicators used in the likely scenario.

The main effects stemming from a reasonably possible strengthening (weakening) of economic indicators would affect the measurement of financial assets and liabilities, shareholders' equity , and profit or loss by the amounts indicated below:

Interest rate exposure	Exposure (ii)	Probable		Scenarios			
		Interest	Value	25%	50%	(25%)	(50%)
Cash and cash equivalents	2,785,113	CDI - 13.88% and FED Funds - 3.25%	370,810	463,513	556,215	278,108	185,405
Marketable securities	1,815,873	CDI - 13.88%	252,043	315,054	378,065	189,032	126,022
Restricted cash	38,611	CDI - 13.88%	5,359	6,699	8,039	4,019	2,680
Leases (i)	535,397	IPCA - 4.33% and CPI - 2.08%	(16,700)	(20,601)	(24,556)	(12,799)	(8,898)
Derivative financial instruments	7,463,847	IPCA - 4.33% and CDI - 13.88%	(712,797)	(891,183)	(1,068,823)	(534,411)	(356,026)
Loans, borrowings and debentures	(16,028,129)	IPCA - 4.33%, CDI - 13.88% and IGP-M - 3.85%	(1,516,348)	(1,884,873)	(2,244,116)	(1,163,033)	(766,743)
Other financial liabilities (iii)	(181,897)	Selic - 13.98%	(25,247)	(31,559)	(37,871)	(18,935)	(12,624)
Total	**(3,571,185)**	**—**	**(1,642,880)**	**(2,042,950)**	**(2,433,047)**	**(1,258,019)**	**(830,184)**

(i) Exposure related only to the contractual portion that undergoes annual remeasurement in the month of July of each year.
(ii) With the exception of derivatives financial instruments and lease liabilities, the exposure of the items corresponds to the balances as of June 30, 2026.
(iii) Liabilities related to the remaining portion of the Compagas acquisition.

Price risk

Natural Gas

The Company, through its subsidiaries, conducts transactions with natural gas derivatives in order to mitigate the risks arising from fluctuations in natural gas indexers in its natural gas purchase and sale contracts with third-party entities. Below we present a sensitivity analysis regarding price fluctuations:

(In thousands of Reais, unless otherwise indicated)

Instrument	Risk factor	Exposure (i)	Probable	Scenarios 25%	50%	(25%)	(50%)
Commodity derivatives	Price Change in US$ / bbl	(2,242)	(416)	23,836	48,088	(24,668)	(48,920)

(i) The exposure corresponds to the notional value.

Credit risk

The Company's regular operations expose it to potential defaults when customers, suppliers, and counterparties fail to meet their financial or other obligations. The Company seeks to mitigate this risk by transacting with a diverse set of counterparties. However, the Company remains subject to unexpected financial failures by third parties that could disrupt its operations.

Cash and cash equivalents, marketable securities, restricted cash, and derivatives financial instruments are primarily invested in government-backed securities and other investments in banks with a minimum national rating of "A". Credit risk for balances with banks and financial institutions is managed by the treasury department in accordance with the Company's policy.

Counterparty credit limits are reviewed annually and may be updated throughout the year. The limits are set to minimize risk concentration and thus mitigate financial loss through counterparty failure to make payments. The credit risk of cash and cash equivalents, marketable securities, restricted cash, and derivatives financial instruments is determined by widely accepted market rating agencies and is structured as follows:

	Consolidated 06/30/2026	12/31/2025
AAA	4,809,866	5,154,035
AA	14,216	12,043
Total	**4,824,082**	**5,166,078**

Liquidity risk

The Company and its subsidiaries' approach is to ensure sufficient liquidity to meet their liabilities when they become due, under normal and stress conditions, without incurring unacceptable losses or risking reputational damage. Financial liabilities are monitored considering expected future cash flows, including projections of interest and other financial charges until their contractual maturities.

					06/30/2026	12/31/2025
	Up to 1 year	From 1 to 2 years	From 3 to 5 years	More than 5 years	Total	Total
Loans, borrowings and debentures	(2,219,467)	(6,169,709)	(9,230,909)	(13,908,263)	(31,528,348)	(28,473,276)
Derivative financial instruments	(372,099)	(606,947)	(253,512)	3,801,948	2,569,390	2,642,833
Trade payable	(1,348,589)	—	—	—	(1,348,589)	(1,326,372)
Other financial liabilities	(255,535)	—	—	—	(255,535)	(424,490)
Dividends and interest on equity payable	(158,728)	—	—	—	(158,728)	(420,081)
Other taxes payable (i)	(10,448)	(11,960)	(679)	—	(23,087)	(20,250)
Sectoral Financial liability (ii)	(87,702)	—	—	—	(87,702)	(96,719)
Leases	(243,419)	(227,165)	(625,143)	(2,432,995)	(3,528,722)	(3,765,975)
Related party payables	(33,887)	—	—	—	(33,887)	(27,708)
Total	**(4,729,874)**	**(7,015,781)**	**(10,110,243)**	**(12,539,310)**	**(34,395,208)**	**(31,912,038)**

(i) The balance refers to the installment payment of tax debts.

(ii) The Company, through its subsidiaries, maintains a sector-specific liability classified as a non-current liability. Due to uncertainty regarding the exact payment date of these obligations, the liability has not been included in the maturity schedule. The Company recognizes this liability in accordance with applicable accounting standards, pending regulatory definition to determine the settlement schedule.

(In thousands of Reais, unless otherwise indicated)

8. Derivative financial instruments

				Consolidated
	Notional		Fair value	
	06/30/2026	12/31/2025	06/30/2026	12/31/2025
Foreign exchange derivatives				
Fixed-term contracts	(30,346)	(3,082)	(1,886)	(3,498)
Foreign exchange option contracts	246,000	328,500	9,280	4,739
Total	**215,654**	**325,418**	**7,394**	**1,241**
Commodity derivatives				
Fixed-term contracts	(2,466)	8,610	(419)	(5,808)
Total	**(2,466)**	**8,610**	**(419)**	**(5,808)**
Exchange rate and interest rate risk				
Swap contracts (interest)	7,476,432	7,626,226	(78,532)	(113,266)
Swap contracts (interest and exchange rates)	—	749,310	—	69,736
Total	**7,476,432**	**8,375,536**	**(78,532)**	**(43,530)**
Total of financial instruments	**—**	**—**	**(71,557)**	**(48,097)**
Current assets	—	—	23,149	81,579
Non-current assets	—	—	161,643	136,616
Current liabilities	—	—	(21,388)	(21,148)
Non-current liabilities	—	—	(234,961)	(245,144)
Total	**—**	—	**(71,557)**	**(48,097)**

Fair value hedge

The subsidiary Comgás adopts fair value hedge accounting for its operations, where changes in the fair value of hedging instruments and hedged items attributable to the hedged risk are accounted for through profit or loss.

There is an economic relationship between the hedged item and the hedging instrument, since the terms of the interest rate swap correspond to the terms of the loan, i.e., notional amount, term, and payment. The subsidiary Comgás has established a hedging ratio close to 1:1 for the hedging relationships, since the underlying risk of the interest rate swap is identical to the hedged risk component. To test the effectiveness of the hedge, the subsidiary uses the discounted cash flow method and compares changes in the fair value of the hedging instrument with changes in the fair value of the hedged item attributable to the hedged risk. The sources of hedge ineffectiveness expected to affect the hedging relationship during its term, as assessed by the subsidiary, are primarily: (i) a reduction or modification in the hedged item; and (ii) a change in the credit risk of the Company or the counterparty to the contracted swaps. For the period ended June 30, 2026, there was no recognized ineffectiveness.

The debts that are subject to interest rate and inflation risk hedging are indicated in the table below:

(In thousands of Reais, unless otherwise indicated)

Hedge against interest rate and inflation risk	Index	*Notional*	Book value (i)		Accumulated fair value from hedge adjustments (ii)	
			06/30/2026	12/31/2025	06/30/2026	12/31/2025
Loans, borrowings and debentures						
Designated objects						
Project VIII	IPCA + 3.25%	(666,664)	(561,015)	(600,312)	90,363	89,242
14th Issue - 1st Series	IPCA + 6.80%	(300,000)	(299,469)	(280,866)	7,474	6,400
14th Issue - 2nd Series	IPCA + 6.58%	(700,000)	(692,523)	(717,294)	18,853	15,042
Total debt		**(1,666,664)**	**(1,553,007)**	**(1,598,472)**	**116,690**	**110,684**

Hedge against interest rate and inflation risk	Index	*Notional*	Book value on 06/30/2026 (i)		Book value on 12/31/2025 (i)	
			Asset	Liabilities	Asset	Liabilities
Financial instruments						
Project VIII	99.80% CDI	666,664	579,944	(670,536)	621,400	(712,630)
14th Issue - 1st Series	90.30% CDI	300,000	310,695	(310,659)	312,530	(308,633)
14th Issue - 2nd Series	88.27% CDI	700,000	723,113	(724,304)	729,019	(719,685)
Total derivatives		**1,666,664**	**1,613,752**	**(1,705,499)**	**1,662,949**	**(1,740,948)**

(i) Balances recorded in the balance sheet;
(ii) Effect recorded in the net financial result.

Fair value option

The Company, through its subsidiaries, has chosen to designate the liabilities below for recording at fair value through profit or loss, as it has entered into derivative instruments to hedge foreign exchange or interest rate exposures for such purposes, thus maintaining the underlying asset and instrument on the same measurement basis:

(In thousands of Reais, unless otherwise indicated)

			Book value		Adjustment of accumulated value	
		Notional	06/30/2026	12/31/2025	06/30/2026	12/31/2025
Exchange rate and interest rate risk						
Objects						
Scotiabank 2023	—	—	—	(828,619)	—	(625)
Total		**—**	**—**	**(828,619)**	**—**	**(625)**
Derivative instruments						
Scotiabank 2023	—	—	—	69,736		
Total derivatives		**—**	**—**	**69,736**		
Total		**—**	**—**	**(758,883)**		

			Book value		Adjustment of accumulated value	
		Notional	06/30/2026	12/31/2025	06/30/2026	12/31/2025
Interest rate risk						
Objects						
BNDES Projects VI and VII	IPCA + 4.10%	(66,394)	(57,891)	(67,724)	2,251	2,844
BNDES Project VIII	IPCA + 3.25%	(580,112)	(537,981)	(575,321)	43,412	41,068
BNDES Project IX	IPCA + 5.74%	(516,401)	(545,006)	(564,266)	57,550	46,209
BNDES Project IX - Sub A	IPCA + 5.74%	(279,580)	(281,588)	(291,576)	25,111	19,222
BNDES Project IX - Sub A	IPCA + 5.74%	(179,502)	(180,181)	(186,576)	13,393	9,574
BNDES Project IX - Sub B	IPCA + 6.01%	(287,779)	(289,570)	(299,933)	26,466	20,339
9th issue - 1st series	IPCA + 5.12%	(500,000)	(582,781)	(575,280)	86,181	75,823
9th issue - 2nd series	IPCA + 5.22%	(500,000)	(518,916)	(530,740)	144,811	120,271
11th issue - 1st Series	IPCA + 6.38%	(750,000)	(746,385)	(757,552)	87,380	58,101
11th issue - 2nd series	IPCA + 6.45%	(750,000)	(715,648)	(739,987)	105,660	68,957
12th issue – one-off series	IPCA + 7.17%	(600,000)	(603,450)	(619,902)	9,764	(18,877)
2nd issue - single series	IPCA + 7.44%	(800,000)	(851,444)	(881,057)	16,311	3,057
Total		**(5,809,768)**	**(5,910,841)**	**(6,089,914)**	**618,290**	**446,588**
Derivative instruments						
BNDES Projects VI and VII	87.50% CDI	66,394	(2,280)	(3,048)		
BNDES Project VIII	82.94% CDI	580,112	(43,731)	(42,744)		
BNDES Project IX	98.90% CDI	516,401	38,501	33,502		
BNDES Project IX - Sub A	95.55% CDI	279,580	5,001	1,745		
BNDES Project IX - Sub A	92.35% CDI	179,502	2,876	783		
BNDES Project IX - Sub B	98.49% CDI	287,779	4,440	1,149		
9th issue - 1st series	109.20% CDI	500,000	51,120	37,108		
9th issue - 2nd series	110.60% CDI	500,000	(7,654)	(7,512)		
11th issue - 1st Series	100.45% CDI	750,000	(35,526)	(37,594)		
11th issue - 2nd series	99.70% CDI	750,000	(53,979)	(48,653)		
12th issue – one-off series	95.66% CDI	600,000	38,049	44,360		
2nd issue - single series	97.40% CDI	800,000	16,398	(14,362)		
Total derivatives		**5,809,768**	**13,215**	**(35,266)**		
Total		**—**	**(5,897,626)**	**(6,125,180)**		

(In thousands of Reais, unless otherwise indicated)

Cash flow hedge

The indirect subsidiary Edge Comercialização SA carried out natural gas purchase and sale transactions with prices indexed to the Brent risk. Considering the exposure to variations in this index, the subsidiary designated these transactions as cash flow hedge relationships.

The indirect subsidiary TRSP adopted a hedge accounting strategy to protect its results from exposure to variability in cash flows arising from the exchange rate effects of highly probable dollar revenues projected for a period of 20 years, maturing in 2043, through non-derivative hedging instruments – a dollar lease liability already contracted.

The sources of ineffectiveness in hedge accounting, although historically immaterial, can stem from the following factors:
1. Timing misalignments between the cash flows of the hedged items and the hedging instruments;
2. Changes in projections of expected cash flows from hedged items and hedging instruments.

The subsidiaries continuously monitor sources of ineffectiveness, using quantitative and qualitative analyses to assess the impacts on fair value and hedge effectiveness. These practices are aligned with accounting and treasury policies.

The recognized impacts on the shareholders' equity of the subsidiaries are shown below:

					Book value	
Financial instruments	**Note**	**Market**	**Risk**	**Notional**	**06/30/2026**	**12/31/2025**
Commodity NDFs	20	B3	Price	(7,223)	3,124	(4,654)
Leases	20		Exchan	3,317,752	(97,416)	(208,509)
Total					**(94,292)**	**(213,163)**
(-) Deferred taxes	20				32,059	72,475
Effect on shareholders' equity					**(62,233)**	**(140,688)**

Below we demonstrate the movement of consolidated balances in other comprehensive income during the period:

			Realization		Ineffectivene		
Financial instruments	**12/31/2025**	**Designations**	**Revenue**	**Cost**	**Financial results**	**Total movements for the period**	**06/30/2026**
Commodity NDFs	(4,654)	(9,087)	52,475	(30,270)	(5,340)	7,778	3,124
Leases	(208,509)	108,206	2,638	—	249	111,093	(97,416)
Total	**(213,163)**	**99,119**	**55,113**	**(30,270)**	**(5,091)**	**118,871**	**(94,292)**
(-) Deferred taxes	72,475					(40,416)	32,059
Effect on shareholders'	**(140,688)**					**78,455**	**(62,233)**

(In thousands of Reais, unless otherwise indicated)

9. Cash and cash equivalents

Cash and cash equivalents balances are composed as follows:

	Parent Company		Consolidated	
	06/30/2026	12/31/2025	06/30/2026	12/31/2025
Cash and bank accounts				
Cash and bank accounts	104	221	42,942	78,288
Cash and bank accounts - Overnight	—	—	113,570	54,082
Total	**104**	**221**	**156,512**	**132,370**
Investments funds				
Repurchase agreements	14,108	8,395	142,156	219,772
Bank Deposit Certificate - CDB	1,782	15,684	368,561	466,300
Total	**15,890**	**24,079**	**510,717**	**686,072**
Applications in banks (i)				
Repurchase agreements	—	—	8,460	26,193
Bank Deposit Certificate - CDB	627,702	751,804	2,109,424	2,585,473
Total	**627,702**	**751,804**	**2,117,884**	**2,611,666**
Total	**643,696**	**776,104**	**2,785,113**	**3,430,108**

(i) Of the balance presented in the Parent Company and in the Consolidated as of June 30, 2026, R$ 391,902 and R$ 905,358 respectively, refer to financial investments held with the related party BTG Pactual Holding Participações SA and its subsidiaries.

The financial investments are held with a top-tier bank and have yielded returns of around 100% of the CDI (Brazilian Interbank Deposit Certificate) rate as of June 30, 2026 and December 31, 2025, with daily income and liquidity.

(In thousands of Reais, unless otherwise indicated)

10. Trade receivables

	Consolidated	
	06/30/2026	12/31/2025
Gas bills to receive	882,760	828,971
Unbilled revenue (i)	1,072,990	760,602
Business operations	367,539	138,789
Other	7,734	7,250
Subtotal	**2,331,023**	**1,735,612**
(-) Expected credit loss	(191,809)	(193,660)
Total	**2,139,214**	**1,541,952**
Current	2,049,307	1,524,419
Non-current	89,907	17,533
Total	**2,139,214**	**1,541,952**

(i) Unbilled revenue refers to the portion of gas supply and sales for the month that has not yet been measured and billed, but has already been recorded in the balance sheet for accrual purposes.

The breakdown of accounts receivable by due date range is as follows:

	Consolidated	
	06/30/2026	12/31/2025
Not due	1,975,509	1,416,923
Overdue:		
Until 30 days	110,980	93,815
From 31 to 60 days	24,711	17,429
From 61 to 90 days	9,273	10,603
From 91 to 180 days	16,930	26,449
More than 180 days	193,620	170,393
Expected credit losses	(191,809)	(193,660)
Total	**2,139,214**	**1,541,952**

The variation in expected credit losses is as follows:

	Consolidated
Balance as of 12/31/2025	**(193,660)**
Additions/reversals	(4,680)
Write-offs	6,531
Balance as of 06/30/2026	**(191,809)**

(In thousands of Reais, unless otherwise indicated)

11. Related parties

Transactions involving related parties are carried out independently by each entity under previously agreed contractual terms.

Summary of balances with related parties:

	Parent Company		Consolidated	
	06/30/2026	12/31/2025	06/30/2026	12/31/2025
Current assets				
Commercial, administrative and others operations				
Edge Participações Ltda and its subsidiaries	13,098	15,683	—	—
Commit Gás SA and its associates	2,345	2,771	132	198
Sulgás - Companhia de Gás do Estado do Rio Grande do Sul SA	3,101	3,033	—	—
Cosan S.A.	—	116	6	519
Raízen S.A. and its subsidiaries	544	—	1,319	86
Comgás - Companhia de Gás de São Paulo SA	51	84	—	—
Rumo SA and its subsidiaries and associates	—	—	305	408
Companhia Paranaense de Gás - Compagas	—	119	—	—
BTG Pactual Holding Participações S.A. and its subsidiaries	—	—	2,751	—
Financial operations				
Edge Participações Ltda and its subsidiaries	—	255,171	—	—
Total	**19,139**	**276,977**	**4,513**	**1,211**

	Parent Company		Consolidated	
	06/30/2026	12/31/2025	06/30/2026	12/31/2025
Current liabilities				
Commercial, administrative and others operations				
Cosan S.A.	20,201	15,207	20,224	15,223
Raízen S.A. and its subsidiaries	1,951	2,077	11,234	9,925
Companhia de Gás de São Paulo SA - Comgás	—	475	—	—
Compass Dois Ltda	5	5	—	—
Edge Participações Ltda and its subsidiaries	15	56	—	—
Rumo SA and its subsidiaries	—	2,560	12	2,560
Commit Gas SA	1,383	1,383	—	—
BTG Pactual Holding Participações S.A. and its subsidiaries	—	—	2,417	—
Total	**23,555**	**21,763**	**33,887**	**27,708**

Below is a summary of the financial transactions that occurred during the period ended June 30, 2026.

	Parent Company
Balance as of 12/31/2025	**255,171**
Principal amortization	(200,000)
Received interest	(63,829)
Interest and monetary variations	8,658
Balance as of 06/30/2026	**—**

(In thousands of Reais, unless otherwise indicated)

Transactions with related parties:

	Parent Company				Consolidated			
	2Q26	2Q25	6M26	6M25	2Q26	2Q25	6M26	6M25
Operating revenue								
Raízen S.A. and its subsidiaries	—	—	—	—	176	226	348	472
Rumo SA and its subsidiaries and associates	—	—	—	—	28	505	109	726
Commit Gás SA and its associates	—	—	—	—	—	(63)	—	1,183
BTG Pactual Holding Participações S.A. and its subsidiaries	—	—	—	—	4,051	—	4,051	—
Total	**—**	**—**	**—**	**—**	**4,255**	**668**	**4,508**	**2,381**
Operating cost								
BTG Pactual Holding Participações S.A. and its subsidiaries	—	—	—	—	(4,849)	—	(11,134)	—
Total	**—**	**—**	**—**	**—**	**(4,849)**	**—**	**(11,134)**	**—**
Shared income (expenses) and administrative expenses								
Raízen S.A. and its subsidiaries	(301)	(276)	(2,335)	(3,949)	(6,984)	(4,541)	(13,825)	(14,342)
Cosan S.A.	(8,001)	(13,643)	(15,667)	(22,668)	(7,857)	(13,582)	(15,159)	(22,934)
Companhia de Gás do Estado do Rio Grande do Sul SA - Sulgás	2,001	502	3,251	1,127	—	—	—	—
Companhia de Gás de São Paulo SA - Comgás	39	—	(504)	1,519	—	—	—	—
Edge Participações Ltda and its subsidiaries	2,005	23	4,814	4,569	—	—	—	—
Moove Lubricants Holdings and its subsidiaries	—	—	3	—	—	—	3	—
Commit Gás SA and its associates	2,883	(570)	2,883	(48)	262	—	650	—
Rumo SA and its subsidiaries	(5)	—	110	(2,358)	332	—	509	(2,781)
BTG Pactual Holding Participações S.A. and its subsidiaries	(28,737)	—	(28,935)	—	(28,737)	—	(28,935)	—
Total	**(30,116)**	**(13,964)**	**(36,380)**	**(21,808)**	**(42,984)**	**(18,123)**	**(56,757)**	**(40,057)**
Financial results								
Edge Participações Ltda and its subsidiaries	—	8,506	8,658	31,228	—	—	—	—
BTG Pactual Holding Participações S.A. and its subsidiaries	9,319	—	10,186	—	23,583	—	30,138	—
Rumo SA and its subsidiaries	—	—	—	—	—	(349)	—	—
Total	**9,319**	**8,506**	**18,844**	**31,228**	**23,583**	**(349)**	**30,138**	**—**
Total	**(20,797)**	**(5,458)**	**(17,536)**	**9,420**	**(19,995)**	**(17,804)**	**(33,245)**	**(37,676)**

(In thousands of Reais, unless otherwise indicated)

Managers' and directors' compensation:

The Company has a compensation policy approved by the Board of Directors. Compensation for key management personnel includes salaries, contributions to a post-employment plan, and stock-based compensation.

	Parent Company				Consolidated			
	2Q26	2Q25	6M26	6M25	2Q26	2Q25	6M26	6M25
Short-term remuneration and benefits to employees and executives	12,265	6,650	18,841	13,172	27,847	20,343	48,254	39,019
Share-based payment transactions	12,856	1,305	14,099	2,474	15,822	1,682	17,628	3,156
Long-term management bonuses	1,062	—	2,053	—	2,244	486	4,629	971
Post-employment benefits and private pension	168	188	335	371	680	618	1,267	1,166
Total	**26,351**	**8,143**	**35,328**	**16,017**	**46,593**	**23,129**	**71,778**	**44,312**

(In thousands of Reais, unless otherwise indicated)

12. Sectoral financial assets and liabilities

The purpose of sectoral-specific financial assets and liabilities is to offset the economic impacts on the distributors' results, due to the difference between the cost of gas and tax rates contained in the resolutions issued by regulatory agencies, and those actually included in the tariff, with each tariff adjustment/revision.

Below are the regulatory agencies of the subsidiaries with their respective decisions on the subject:

- Comgás and Necta are regulated by ARSESP through Deliberation No. 1,010.
- Compagas is regulated by AGEPAR through Resolution 028/2022.
- Sulgás is regulated by AGERGS through Resolution 072/2025.

Based on the aforementioned deliberations/resolutions, the Company concluded that there is no uncertainty regarding the recognition of sectoral financial assets and liabilities as amounts actually receivable or payable.

Accordingly, the Company recognizes the sectoral financial assets and liabilities in its financial statements, obtained by the difference between the actual cost and the cost considered in tariff adjustments, generating a right when the actual cost is greater than that contemplated in the tariff, or an obligation when the costs are lower than those contemplated in the tariff. The differences are considered in the subsequent tariff adjustment and become part of the tariff adjustment index for distributors.

The movement of the sector's financial assets (liabilities) for the period ended June 30, 2026 was:

	Sectoral Assets	Sectoral Liabilities	Total
Balance as of 12/31/2025	**728,954**	**(2,265,261)**	**(1,536,307)**
Cost of gas	152,433	19,157	171,590
Tax credits	—	(2,059)	(2,059)
Interest and monetary adjustment	49,721	(80,112)	(30,391)
Residential deferment	83,301	—	83,301
Deferral of the IGP-M	(79,620)	—	(79,620)
Balance as of 06/30/2026	**934,789**	**(2,328,275)**	**(1,393,486)**
Current	534,362	(87,702)	446,660
Non-current	400,427	(2,240,573)	(1,840,146)
Total	**934,789**	**(2,328,275)**	**(1,393,486)**

On February 23, 2026, ARSESP published Resolution No. 1,776, which establishes the criteria for allocating PIS and COFINS credits to users resulting from the exclusion of ICMS - State VAT from the tax basis of these contributions.

On May 26, 2026, the 13th Public Treasury Court of the District of São Paulo granted an injunction to the Company suspending the financial effects of ARSESP Resolution No. 1,776. As a result of this judicial decision, ARSESP published Resolution No. 1,809/2026 on June 9, 2026, maintaining the current rates without considering the effects of any eventual return of these credits to consumers.

Until the date of authorization of these financial statements, the matter had no effect on the Company's financial information.

The realization of sectoral financial assets and the settlement of sectoral financial liabilities remain subject to future regulatory definitions from ARSESP, including the methodology, the form of compensation, and the disbursement schedule. The Management continuously monitors developments on this matter and believes that the measurement criteria currently adopted remain adequate.

(In thousands of Reais, unless otherwise indicated)

13. Income tax

Reconciliation of income tax and social contributions:

	Parent Company				Consolidated			
	2Q26	2Q25	6M26	6M25	2Q26	2Q25	6M26	6M25
Profit before income tax and social security contribution	234,878	305,624	564,299	688,366	440,374	507,805	994,007	1,125,052
Income tax and social contribution - statutory rate (34%)	**(79,859)**	**(103,912)**	**(191,862)**	**(234,044)**	**(149,727)**	**(172,654)**	**(337,962)**	**(382,518)**
Adjustments for calculating the effective rate.								
Interest in earnings	154,102	143,935	309,920	302,495	10,905	9,250	21,785	17,819
Taxation on a worldwide basis	(193)	145	(29,451)	(17,154)	(154)	2,502	929	290
Interest on equity	(77,486)	(31,768)	(77,486)	(31,768)	(6,310)	(325)	(9,519)	(2,579)
Permanent differences (donations, gifts, and others)	—	—	—	—	(2,335)	2,338	(2,986)	(2,080)
Unrecognized tax losses and temporary differences	—	—	—	—	(1,769)	(33,508)	1,128	(26,139)
Charges related to the non-realization of benefits under the federative pact.	—	—	—	—	—	—	—	(145)
Selic on indebtedness	969	—	2,768	—	2,598	3,303	5,221	5,267
Other	(4,017)	145	(4,017)	2	(6,413)	33,874	(3,180)	38,070
Income tax (current and deferred)	**(6,484)**	**8,545**	**9,872**	**19,531**	**(153,205)**	**(155,220)**	**(324,584)**	**(352,015)**
Effective rate - %	**(2.76)%**	**2.80 %**	**1.75 %**	**2.84 %**	**(34.79)%**	**(30.57)%**	**(32.65)%**	**(31.29)%**

(In thousands of Reais, unless otherwise indicated)

Deferred income tax assets and liabilities:

The tax effects of the temporary differences that give rise to significant portions of the Company's deferred tax assets and liabilities are presented below:

	Parent Company		Consolidated	
	06/30/2026	12/31/2025	06/30/2026	12/31/2025
Active credits from:				
Income taxes losses	23,815	—	315,760	265,338
Negative basis of social contribution	8,573	—	113,658	95,516
Temporary differences:				
Post-employment benefit obligation	—	—	131,395	132,537
Shared-based transactions	13,655	7,667	15,116	9,225
Provisions for bonuses and profit sharing	2,280	7,311	23,240	48,072
Expected credit loss	—	—	34,781	36,080
Provision for legal proceedings	—	—	41,516	56,435
Provisions	16,868	7,533	329,491	424,614
Tax credits paid by a subsidiary abroad	11,527	11,527	11,527	11,527
Leases	239	456	99,572	125,589
Pre-operating results	—	—	60,491	69,313
Fair value of financial liabilities	—	—	784	30,470
Foreign exchange variation not realized	—	—	647	25,582
Other	—	—	29,664	24,840
Total	**76,957**	**34,494**	**1,207,642**	**1,355,138**
Deferred tax liabilities from:				
Temporary differences				
Concession right - intangible asset	—	—	(2,589,320)	(2,713,300)
Unrealized income with derivatives	—	—	(211,807)	(163,502)
Useful life review	—	—	(182,810)	(177,208)
Results from a subsidiary abroad	(29,451)	—	(29,451)	—
Tax goodwill	—	—	(32,263)	(32,263)
Capitalized interest	—	—	(215,162)	(209,101)
Other	(7,356)	(8,234)	(146,836)	(100,783)
Total	**(36,807)**	**(8,234)**	**(3,407,649)**	**(3,396,157)**
Total	**40,150**	**26,260**	**(2,200,007)**	**(2,041,019)**
Deferred tax assets	40,150	26,260	505,673	605,893
Deferred tax liabilities	—	—	(2,705,680)	(2,646,912)
Total deferred, net	**40,150**	**26,260**	**(2,200,007)**	**(2,041,019)**

(In thousands of Reais, unless otherwise indicated)

Movements in deferred tax assets and liabilities:

Parent Company

Asset	Balance as of 12/31/2025	Impact on the result of the period	Balance as of 06/30/2026
Tax loss and negative tax basis	—	32,388	32,388
Employee Benefits	14,978	957	15,935
Provisions	7,533	9,335	16,868
Leases	456	(217)	239
Results from a subsidiary abroad	11,527	—	11,527
Total	**34,494**	**42,463**	**76,957**
Liabilities			
Adjust to present value	(8,234)	878	(7,356)
Results from a subsidiary abroad	—	(29,451)	(29,451)
Total	**(8,234)**	**(28,573)**	**(36,807)**
Total deferred taxes recognized	**26,260**	**13,890**	**40,150**

Consolidated

Asset	Balance as of 12/31/2025	Impact on the result of the period	Other comprehensive income	Balance as of 06/30/2026
Tax loss and negative tax basis	360,854	68,564	—	429,418
Post-employment benefit obligations	132,537	(1,162)	20	131,395
Employee Benefits	57,297	(18,941)	—	38,356
Provisions	517,129	(111,341)	—	405,788
Fair value of financial liabilities	30,470	(7,406)	(22,280)	784
Leases	125,589	11,755	(37,772)	99,572
Pre-operating results	69,313	(8,822)	—	60,491
Foreign exchange variation not realized	25,582	(24,935)	—	647
Results from a subsidiary abroad	11,527	—	—	11,527
Other	24,840	4,824	—	29,664
Total	**1,355,138**	**(87,464)**	**(60,032)**	**1,207,642**
Liabilities				
Intangible assets	(2,713,300)	123,980	—	(2,589,320)
Unrealized income with derivatives	(163,502)	(45,661)	(2,644)	(211,807)
Property plant and equipment	(177,208)	(5,602)	—	(182,810)
Results from a subsidiary abroad	—	(29,451)	—	(29,451)
Tax goodwill	(32,263)	—	—	(32,263)
Capitalized interest	(209,101)	(6,061)	—	(215,162)
Other	(100,783)	(46,053)	—	(146,836)
Total	**(3,396,157)**	**(8,848)**	**(2,644)**	**(3,407,649)**
Total deferred taxes recognized	**(2,041,019)**	**(96,312)**	**(62,676)**	**(2,200,007)**

Uncertainties about the treatment of income taxes

On June 30, 2026, the Company, through its subsidiaries, recognized a provision for uncertainties regarding the treatment of income taxes that materialized through tax assessments, totaling R$ 363.

In the first quarter of 2026, the subsidiary Comgás achieved complete success in the administrative sphere in contesting the Tax Assessment Notice issued by the Brazilian Federal Revenue Service, regarding the collection of Corporate Income Tax (IRPJ) and Social Contribution on Net Profit (CSLL), fines and interest, for the fiscal years 2017 and 2018, due to the improper amortization of the goodwill paid in the acquisition of the Company. With the recognition of the favorable decision, the amount of R$ 844,994 ceased to be part of the list of uncertain tax positions monitored by the Company.

As of June 30, 2026, the amounts assessed under discussion with the tax authorities regarding these matters, where the tax authority is likely to accept the uncertain tax treatment, is R$ 2,258,180 (R$ 3,004,926 as of December 31, 2025).

(In thousands of Reais, unless otherwise indicated)

14. Investments

14.1. Investments in subsidiaries and associates

The Company's subsidiaries and indirect associates are listed below:

	06/30/2026	12/31/2025
Direct interests in controlled subsidiaries		
Edge Participações Ltda.	100.00 %	100.00 %
Compass Um Participações S.A.	100.00 %	100.00 %
Edge International SA	100.00 %	100.00 %
Compass Dois Ltda.	100.00 %	100.00 %
Companhia de Gás de São Paulo SA - Comgás (i)	99.14 %	99.14 %
Commit Gas SA	51.00 %	51.00 %
Compass Um Participações SA's stake in its subsidiary		
Companhia de Gás do Estado do Rio Grande do Sul S.A. - Sulgás	51.00 %	51.00 %
Interest of Compass Dois Ltda in its subsidiary		
Companhia Paranaense de Gás - Compagas	51.00 %	51.00 %
Commit Gás SA's stake in its subsidiary and associates.		
Necta Natural Gas SA	100.00 %	100.00 %
Companhia de Gás do Estado do Rio Grande do Sul S.A. - Sulgás	49.00 %	49.00 %
Gas Company of the State of Mato Grosso do Sul - MSGás	49.00 %	49.00 %
Companhia de Gás de Santa Catarina - SCGás	41.00 %	41.00 %
CEG Rio S.A.	37.41 %	37.41 %
Companhia Paranaense de Gás - Compagas	24.50 %	24.50 %
Interest of Edge Participações Ltda. stake in its subsidiaries.		
TRSP - Terminal de Regaseificação de GNL de São Paulo S.A.	100.00 %	100.00 %
Rota 4 Participações S.A.	100.00 %	100.00 %
Edge - Empresa de Geração de Energia S.A.	100.00 %	100.00 %
Edge Comercialização S.A.	100.00 %	100.00 %
Edge Comercialização Rio Ltda.	100.00 %	100.00 %
Edge Comercialização SA's stake in its subsidiaries.		
Ute Porto de Suape Ltda.	100.00 %	100.00 %
Biometano Verde Paulínia S.A.	51.00 %	51.00 %

(i) For the purpose of calculating the interest in earnings of investees for the investee, the Company uses an economic percentage of 99.09%, which reflects its effective economic participation in the subsidiary.

(In thousands of Reais, unless otherwise indicated)

Parent Company

	Balance as of 12/31/2025	Interest in earnings of investees	Dividends and interest on equity declared	Capital increase (i)	Other comprehensive income	Other movements	Balance as of 06/30/2026	Dividends and interest on equity receivable
Companhia de Gás de São Paulo S.A. - Comgás	3,297,110	616,916	(535,067)	—	34,358	(1,793)	3,411,524	—
Compass Um Participações S.A. (ii)	844,801	53,295	—	—	—	—	898,096	684
Edge International SA	121,798	135,876	—	—	(11,333)	—	246,341	—
Compass Dois Ltda.	668,228	14,828	—	141,495	41	—	824,592	—
Edge Participações Ltda.	1,445,090	7,604	—	—	87,031	—	1,539,725	27,200
Commit Gás S.A.	1,342,878	83,010	(132,629)	—	10	—	1,293,269	146,400
Total	**7,719,905**	**911,529**	**(667,696)**	**141,495**	**110,107**	**(1,793)**	**8,213,547**	**174,284**

(i) On March 10, 2026, the capital contribution of the subsidiary Compass Dois Ltda. in the amount of R$141,495 was approved, settled on March 13, 2026.
(ii) On February 27, 2026, a partial settlement of the capital reduction recognized in March 2025 was carried out, totaling R$ 3,400.

Consolidated

	Balance as of 12/31/2025	Interest in earnings of investees	Dividends and interest on equity declared	Balance as of 06/30/2026	Dividends and interest on equity receivable
Companhia de Gás de Santa Catarina - SCGAS	657,347	20,138	(19,688)	657,797	6,508
CEG Rio S.A.	375,293	34,423	(1,940)	407,776	15,996
Companhia de Gás de Mato Grosso do Sul - MSGAS	282,550	9,512	(8,376)	283,686	3,903
Total	**1,315,190**	**64,073**	**(30,004)**	**1,349,259**	**26,407**

(In thousands of Reais, unless otherwise indicated)

Movement of dividends and interest on equity to be received:

	Parent Company	Consolidated
Balance as of 12/31/2025	**34,319**	**33,964**
Proposed Dividends and interest on equity	667,696	30,004
Dividends and interest on capital received	(495,185)	(35,189)
Monetary adjustment	9,478	959
Withholding tax on dividends and interest on equity proposed	(42,024)	(3,331)
Balance as of 06/30/2026	**174,284**	**26,407**

14.2. Non-controlling interest in subsidiaries

	Balance as of 12/31/2025	Net income for the period	Other comprehensive income	Dividends and interest on equity declared	Other movements	Balance as of 06/30/2026
Companhia de Gás de São Paulo SA - Comgás	28,586	5,688	315	(4,933)	1,793	31,449
Commit Gas SA	1,400,005	87,640	10	(127,428)	—	1,360,227
Companhia Paranaense de Gás - Compagas	448,228	11,938	21	(9,699)	—	450,488
Biometano Verde Paulínia SA	233,436	(10,014)	—	—	—	223,422
Total	**2,110,255**	**95,252**	**346**	**(142,060)**	**1,793**	**2,065,586**

(In thousands of Reais, unless otherwise indicated)

15. Intangible assets

						Consolidated
	Concession right	Goodwill	Supply contract	Customer relationships	Other	Total
Cost						
Balance as of 12/31/2025	**22,290,071**	**100,192**	**574,363**	**1,585,339**	**153,564**	**24,703,529**
Additions	906	—	—	42,440	16,347	59,693
Write-offs	(30,586)	—	—	—	—	(30,586)
Transfers [i]	698,435	—	—	163	3,436	702,034
Balance as of 06/30/2026	**22,958,826**	**100,192**	**574,363**	**1,627,942**	**173,347**	**25,434,670**
Amortization value						
Balance as of 12/31/2025	**(6,035,282)**	**—**	**—**	**(1,357,122)**	**(23,525)**	**(7,415,929)**
Additions	(520,499)	—	(14,361)	(56,712)	(13,865)	(605,437)
Write-offs	23,748	—	—	—	—	23,748
Transfers [i]	—	—	—	(163)	—	(163)
Balance as of 06/30/2026	**(6,532,033)**	**—**	**(14,361)**	**(1,413,997)**	**(37,390)**	**(7,997,781)**
Balance as of 12/31/2025	**16,254,789**	**100,192**	**574,363**	**228,217**	**130,039**	**17,287,600**
Balance as of 06/30/2026	**16,426,793**	**100,192**	**560,002**	**213,945**	**135,957**	**17,436,889**
Useful life (per year)	**Concession period**	**—**	**5 %**	**20% - 50%**	**5 % - 20%**	**—**

[i] The amount indicated in the transfer line includes R$ 796,627 transferred from contract assets, R$ (92,418) transferred to financial assets, R$ 654 transferred from Property, plant and equipment, R$ (2,865) for recoverable taxes and R$ (127) for other financial assets.

(In thousands of Reais, unless otherwise indicated)

16. Contract assets

		Consolidated
Balance as of 12/31/2025	**Note**	**1,041,770**
Additions	21	843,116
Write-offs		(159)
Transfers [(i)]		(796,627)
Balance as of 06/30/2026		**1,088,100**

(i) The amount indicated in the transfer line was, in its entirety, allocated to intangible assets.

Capitalization of internal workforce

During the period ending June 30, 2026, through its subsidiaries, R$ 96,495 was capitalized relating to internal workforce (R$ 79,405 in the period ending June 30, 2025).

Capitalization of loan costs

During the period ended June 30, 2026, the subsidiary Comgás capitalized R$ 27,735 at a weighted average rate of 13.35% per annum (R$ 38,965 at 13.53% per annum in the period ended June 30, 2025).

During the period ended June 30, 2026, the subsidiary Sulgás capitalized R$ 2,324 at a weighted average annual rate of 13.97% (R$ 2,108 at 12.13% in the period ended June 30, 2025).

(In thousands of Reais, unless otherwise indicated)

17. Loans, borrowings and debentures

The terms and conditions for loans, borrowings and debentures are as follows:

	Financial charges		Parent Company		Consolidated	
Description	**Index**	**Annual interest rate**	**06/30/2026**	**12/31/2025**	**06/30/2026**	**12/31/2025**
BNDES	IPCA + 4.72%	9.76%	—	—	2,646,994	2,794,449
BNDES	Fixed rate	7.93%	—	—	347,964	216,350
Loan 4131 - Pre	VC + 4.04%	4.04%	—	—	—	828,619
Loan 4131 - CDI	CDI + 0.78%	15.80%	—	—	—	392,139
Commercial Note	CDI + 1.20%	16.28%	—	—	—	54,680
Debentures - CDI	CDI + 0.70%	14.95%	3,285,549	3,280,502	7,256,564	5,551,081
Debentures - (Law 12.431)	IPCA + 6.45%	11.57%	—	—	5,513,733	5,102,678
Debentures - IGPM	IGPM + 6.10%	9.47%	—	—	262,874	380,797
Total			**3,285,549**	**3,280,502**	**16,028,129**	**15,320,793**
Current			30,686	34,419	859,299	1,961,085
Non-current			3,254,863	3,246,083	15,168,830	13,359,708
Total			**3,285,549**	**3,280,502**	**16,028,129**	**15,320,793**

Fair value

The fair value of the loans as of June 30, 2026, is presented below:

	Parent Company		Consolidated	
Description	**Book Value**	**Fair Value**	**Book Value**	**Fair Value**
BNDES - IPCA	—	—	2,646,994	2,322,250
BNDES - Fixed-rate	—	—	347,964	256,735
Debentures - CDI	3,285,549	3,438,347	7,256,564	7,482,967
Debentures - (Law 12.431)	—	—	5,513,733	5,584,909
Debentures - IGPM	—	—	262,874	256,035
Total	**3,285,549**	**3,438,347**	**16,028,129**	**15,902,896**

For debt instruments linked to derivatives, the effective rates are presented in note 8.

Non-current loans, borrowings and debentures have the following maturities:

	Parent Company		Consolidated	
	06/30/2026	**12/31/2025**	**06/30/2026**	**12/31/2025**
1 to 2 years	—	—	1,990,604	1,013,266
2 to 3 years	209,291	—	2,663,865	1,974,956
3 to 5 years	2,796,487	329,272	4,479,438	1,074,321
Over 5 years	249,085	2,916,811	6,034,923	9,297,165
Total	**3,254,863**	**3,246,083**	**15,168,830**	**13,359,708**

(In thousands of Reais, unless otherwise indicated)

Below is the movement of loans, borrowings and debentures that occurred in the period ending June 30, 2026:

	Parent Company	Consolidated
Balance as of 12/31/2025	**3,280,502**	**15,320,793**
New resources net	—	2,685,879
Principal amortization	—	(1,880,973)
Interest payment	(243,606)	(790,977)
Interest payment on ongoing construction work	—	(36,376)
Interest, exchange variation rate and fair value [i]	248,653	729,783
Balance as of 06/30/2026	**3,285,549**	**16,028,129**

(i) During the period ended June 30, 2026, gains of R$ 65,529 were recognized in the consolidated income under other comprehensive income, relating to the portion attributable to changes in the credit risk of its subsidiaries in the calculation of the fair value of financial liabilities designated at fair value.

The book values of loans, borrowings and debentures are denominated in the following currencies:

	Parent Company		Consolidated	
	06/30/2026	12/31/2025	06/30/2026	12/31/2025
Real	3,285,549	3,280,502	16,028,129	14,492,174
Dollar	—	—	—	828,619
Total	**3,285,549**	**3,280,502**	**16,028,129**	**15,320,793**

Collections for the period

Segment / type	Enterprise	Date	Rate	Objective	Value	Maturity
Debentures	Comgás	Mar 26	CDI + 0.75%	Working capital	1,500,000	mar-29
Debentures	Edge Comercialização	Mar 26	CDI + 0.85%	Investments	600,000	mar-29
Debentures [i]	Compagas	Mar 26	IPCA + 6.89%	Investments	506,000	ago-41
BNDES [ii]	Biometano	Mar 26	Fixed rate - 7.89%	Investments	107,690	set-41
BNDES [ii]	Biometano	Mar 26	Fixed rate - 9.00%	Investments	13,310	set-41

(i) During the period, transaction costs of R$ 27,423 were recognized, related to the contracting of new borrowings with the related party BTG Pactual Holding Participações SA.
(ii) Use of funds during the period relating to previously contracted credit lines, as disclosed in the explanatory note below.

Unused lines of credit

As of June 30, 2026, the Company, through its subsidiaries, maintained available credit lines with financial institutions, which were not being used, in the approximate amount of R$ 226,644 (R$ 347,644 as of December 31, 2025). The use of these lines is conditional upon compliance with the established contractual clauses.

(In thousands of Reais, unless otherwise indicated)

Restrictive clauses ("Covenants")

Under the terms of the principal loan facilities, the Company and its subsidiaries are required to comply with the following financial clauses:

Company	Debt	Goal	Index
Comgás SA	* 14th Issue to 15th Issue - Debentures	Net debt (excluding leases) (ii) / EBITDA (iii) shall not exceed 4.00	1.99
Comgás SA	BNDES * Debenture 7th to 13th issue	Net debt (i) / EBITDA (iii) shall not exceed 4.00	2.00
Compagas	* Debenture 6th issue	Net debt (i) / EBITDA (iii) shall not exceed 4.00	1.59
Necta	* Debenture 1st issue	Net debt (iv) / EBITDA (iii) shall not exceed 4.00	0.05
Sulgás	BNDES	Net debt (iv) / EBITDA (iii) shall not exceed 3.50	0.33
		The annual overall debt ratio (Total liabilities (v)) / (Total liabilities plus shareholders' equity (vi)) shall not exceed 0.8.	0.78
	* Debenture 1st issue	Net debt (iv) / EBITDA (iii) shall not exceed 4.00	0.33

(i) Net debt consists of the balance of current and non-current debt, current and non-current lease liabilities, net of cash and cash equivalents, marketable securities and related derivatives.
(ii) Net debt (excluding leases) consists of the balance of current and non-current debt, net of cash and cash equivalents, marketable securities and related derivatives.
(iii) This corresponds to the accumulated EBITDA of the last twelve months.
(iv) Net debt consists of the balance of current and non-current debt, including the net balance of derivatives transactions, cash and cash equivalents, and marketable securities.
(v) Total liabilities correspond to the sum of current liabilities and non-current liabilities.
(vi) Total liabilities plus shareholders' equity correspond to the sum of current liabilities, non-current liabilities, and shareholders' equity.

As of June 30, 2026, the Company and its subsidiaries remain in compliance with all restrictive financial and non-financial clauses.

18. Trade payables

	Parent Company		Consolidated	
	06/30/2026	12/31/2025	06/30/2026	12/31/2025
Gas suppliers and gas transportation	—	—	817,952	694,965
Material and services suppliers	2,963	6,406	530,637	631,407
Total	**2,963**	**6,406**	**1,348,589**	**1,326,372**

19. Provision for legal proceedings and judicial deposits.

Provision for legal proceedings

	Consolidated			
	Tax	Civil, regulatory and environment	Labor	Total
Balance as of 12/31/2025	**25,029**	**102,815**	**23,601**	**151,445**
Provisioned in the period	—	6,322	1,062	7,384
Write-offs by reversal / payment (i)	—	(48,210)	(3,207)	(51,417)
Monetary adjustment	842	(2,546)	766	(938)
Balance as of 06/30/2026	**25,871**	**58,381**	**22,222**	**106,474**

(i) Includes the reversal of R$ 39,777 recognized in the Other operating income (expenses), net, related to the settlement of legal proceedings recognized as contingent liabilities at the time of the business combination.

(In thousands of Reais, unless otherwise indicated)

Judicial deposits

	Consolidated	
	06/30/2026	12/31/2025
Tax	136,385	130,628
Civil, environmental and regulatory	8,396	8,197
Labor	7,702	7,875
Total	**152,483**	**146,700**

Possible losses

The lawsuits for which there is a probability of loss and, consequently, for which no provision was recognized in the condensed interim financial statements are described below:

	Consolidated	
	06/30/2026	12/31/2025
Tax	730,060	205,379
Civil, regulatory and environmental	890,526	737,732
Labor	145,668	109,999
Total	**1,766,254**	**1,053,110**

Tax

The main tax-related lawsuits, for which the probability of loss is possible and, consequently, no provision was recognized in the financial statements, are related to indirect taxes. The movement that occurred in fiscal year 2026 is related to lawsuits concerning the taking of PIS and COFINS credits arising from the exclusion of ICMS - State VAT from their calculation basis. The uncertain tax positions of income tax and social contribution were assessed individually based on the probability of acceptance by the tax authority, as required by CPC 32 - Income Taxes (IAS 12) and are presented in note 13.

Civil, environmental and regulatory

The Company's civil lawsuits generally concern contract terminations or revisions, property rights, debt collection and compensation claims arising from the Company's activities, including claims related to regulatory and environmental matters.

Regulatory processes generally involve administrative sanctioning procedures initiated by regulatory bodies.

Labor

Labor lawsuits involve claims related to overtime and related labor rights, insalubrity allowances, hazardous duty allowances, as well as secondary and joint liability, among other employment-related matters.

(In thousands of Reais, unless otherwise indicated)

20. Shareholders' equity

Share capital

On April 16, 2026, the Company completed the conversion of all of its preferred shares into common shares, at a ratio of 1 (one) common share for each preferred share held, resulting in the complete extinction of the class of preferred shares issued by the Company.

On April 27, 2026, a corporate reorganization of the Cosan Group was approved and completed through partial and disproportionate spin-off of Cosan Dez Participações SA, followed by reverse incorporation by the Company of the spun-off portion. On the same date, the Company filed with the CVM (Brazilian Securities and Exchange Commission) a request for automatic registration of a secondary public offering of shares, which was settled on May 12, 2026.

As of June 30, 2026, the Company's subscribed capital amounted to R$1,772,500, fully paid in, represented by 714,190 thousand registered book-entry common shares with no par value. Pursuant to the Company's bylaws, the authorized share capital may be increased up to a limit of R$10,000,000.

	Number of shares - thousands as of 06/30/2026	
Shareholders	**ON**	**%**
Cosan Dez Participações S.A.	485,650	68.00
Cosan S.A.	58,396	8.18
Free Float	170,144	23.82
Total	**714,190**	**100.00**

	Number of shares - thousands as of 12/31/2025							
Shareholders	**ON**	**%**	**PN - Class A**	**%**	**PN - Class B**	**%**	**Total**	**%**
Cosan Dez Participações S.A.	628,488	100.00	—	—	—	—	628,488	88.00
Bloco Atmos	—	—	30,853	100.00	—	—	30,853	4.32
Bradesco Vida e Previdência S.A.	—	—	—	—	30,853	56.25	30,853	4.32
BC Gestão de Recursos Ltda	—	—	—	—	14,474	26.39	14,474	2.03
Prisma Capital Ltda	—	—	—	—	5,713	10.42	5,713	0.80
Núcleo Capital Ltda	—	—	—	—	3,809	6.94	3,809	0.53
Total	**628,488**	**100.00**	**30,853**	**100.00**	**54,849**	**100.00**	**714,190**	**100.00**

Dividends and interest on equity payable

	Parent Company	Consolidated
Balance as of 12/31/2025	**405,632**	**420,081**
Dividends decided based on the balance of the retained earnings reserve.	—	137,623
Dividends and interest on equity for the current period	—	4,437
Withholding tax on dividends paid and interest on equity proposed	(208)	(2,696)
Dividends paid	(405,424)	(409,823)
Monetary adjustment	—	9,106
Balance as of 06/30/2026	**—**	**158,728**

(In thousands of Reais, unless otherwise indicated)

Other comprehensive income

	Note	12/31/2025	Comprehensive income	06/30/2026
Actuarial defined benefit plan gains		347,451	62	347,513
Deferred tax on actuarial gains from defined benefit plans		(118,133)	20	(118,113)
Cash flow hedge accounting result	8	(213,163)	118,871	(94,292)
Income tax and social contribution on results from cash flow hedge accounting	8	72,475	(40,416)	32,059
Gain in fair value of financial liabilities designated at fair value	17	(90,792)	65,529	(25,263)
Income tax on fair value gains from financial liabilities designated at fair value.	13	30,869	(22,280)	8,589
Foreign currency translation differences		(3,627)	(11,333)	(14,960)
Total		**25,080**	**110,453**	**135,533**
Attributable to:				
Controlling shareholders		22,414	110,107	132,521
Non-controlling shareholders		2,666	346	3,012
Total		**25,080**	**110,453**	**135,533**

(In thousands of Reais, unless otherwise indicated)

21. Net sales revenue

The following is a breakdown of revenue for the period:

		Consolidated			
	Note	2Q26	2Q25	6M26	6M25
Gross revenue from the distribution of gas		2,914,709	3,626,598	5,451,473	7,505,419
Gross revenue from commercialization of gas.		1,377,052	981,503	2,304,416	1,952,722
Gross revenue from sales of services		56,856	463,794	118,969	576,309
Construction revenue	16	483,917	364,325	843,116	668,454
Indirect taxes and other deductions		(897,208)	(1,100,882)	(1,619,007)	(2,157,966)
Net sales revenue		**3,935,326**	**4,335,338**	**7,098,967**	**8,544,938**

22. Costs and expenses by nature

Costs and expenses are presented in the income statement by function. The reconciliation of income by nature/purpose is as follows:

		Parent Company				Consolidated			
	Note	2Q26	2Q25	6M26	6M25	2Q26	2Q25	6M26	6M25
Cost of gas and transport		—	—	—	—	(2,003,519)	(2,527,356)	(3,534,106)	(5,236,961)
Construction cost	16	—	—	—	—	(483,917)	(364,325)	(843,116)	(668,454)
Depreciation and amortization		(2,263)	(1,292)	(4,103)	(2,509)	(361,042)	(316,146)	(711,710)	(625,459)
Operating expenses		—	—	—	—	(53,560)	(60,930)	(107,096)	(123,228)
Administrative and commercial expenses		(62,552)	(26,211)	(78,978)	(35,604)	(189,071)	(147,363)	(309,131)	(262,032)
Employee expenses		(33,038)	(25,595)	(56,638)	(46,594)	(156,364)	(130,103)	(283,228)	(261,207)
Total		**(97,853)**	**(53,098)**	**(139,719)**	**(84,707)**	**(3,247,473)**	**(3,546,223)**	**(5,788,387)**	**(7,177,341)**

(In thousands of Reais, unless otherwise indicated)

23. Other operating income (expenses), net

	Parent Company				Consolidated			
	2Q26	2Q25	6M26	6M25	2Q26	2Q25	6M26	6M25
Result from commercial operations [(i)]	—	—	—	—	143,666	100,747	468,021	494,895
Loss (gain) on disposals of non-current assets and intangible assets	—	—	(165)	—	(7,353)	(12,685)	(15,926)	(17,199)
Net effect of provisions for legal proceedings, recoverables and tax installments	—	—	—	—	35,035	(6,423)	32,461	(16,268)
Provision and actual inventory losses in the inventory process	—	—	—	—	(649)	(2,515)	(395)	(1,377)
Expenses related to an initial public offering	(12,104)	—	(12,104)	—	(12,104)	—	(12,104)	—
Other	—	—	—	(59)	35,246	4,332	45,316	7,449
Total	**(12,104)**	**—**	**(12,269)**	**(59)**	**193,841**	**83,456**	**517,373**	**467,500**

(i) This refers to the compensation received by the Company under a contractual agreement with a supplier, related to the minimum volume stipulated in the contract, as well as the result of the financial settlement arising from a load optimization transaction for certain commercial contracts, within the scope of executing the commercial strategy in the ordinary course of its business.

(In thousands of Reais, unless otherwise indicated)

24. Finance results, net

	Parent Company				Consolidated			
	2Q26	2Q25	6M26	6M25	2Q26	2Q25	6M26	6M25
Gross debt cost								
Interest and monetary variation	(118,855)	(92,285)	(239,874)	(201,843)	(592,515)	(399,105)	(1,070,087)	(836,873)
Net foreign exchange variation on debt	—	—	—	—	25,473	42,976	68,053	196,291
Results from derivatives and fair value	—	—	—	—	(967)	(83,466)	(89,006)	(243,325)
Amortization of borrowing costs and guarantees on debt	(4,390)	(584)	(8,780)	(1,699)	(13,303)	(8,589)	(24,590)	(15,117)
Total	**(123,245)**	**(92,869)**	**(248,654)**	**(203,542)**	**(581,312)**	**(448,184)**	**(1,115,630)**	**(899,024)**
Income from financial investments	26,053	25,159	53,060	66,108	187,164	137,172	352,200	291,740
Total	**26,053**	**25,159**	**53,060**	**66,108**	**187,164**	**137,172**	**352,200**	**291,740**
Cost of net debt	**(97,192)**	**(67,710)**	**(195,594)**	**(137,434)**	**(394,148)**	**(311,012)**	**(763,430)**	**(607,284)**
Other charges and monetary variations								
Interest capitalized on PP&E and intangible assets	—	—	—	—	15,621	25,249	32,987	48,842
Interest on lease liabilities	(228)	(257)	(432)	(519)	(40,955)	(41,541)	(83,072)	(85,182)
Interest on actuarial liabilities	—	—	—	—	(10,592)	(10,992)	(21,185)	(21,983)
Interest on sectoral assets and liabilities	—	—	—	—	(7,209)	(29,434)	(30,391)	(50,809)
Bank charges, other charges	(279)	(141)	(481)	(1,127)	(5,879)	(4,965)	(11,663)	(10,628)
Foreign exchange variation, derivatives and ineffectiveness from hedge accounting	—	845	(3)	80	(2,347)	(3,985)	(4,805)	(9,555)
Other financial effects	(10,706)	2,646	1,268	22,442	(27,884)	(15,291)	(16,460)	(25,854)
Total	**(11,213)**	**3,093**	**352**	**20,876**	**(79,245)**	**(80,959)**	**(134,589)**	**(155,169)**
Financial results, net	**(108,405)**	**(64,617)**	**(195,242)**	**(116,558)**	**(473,393)**	**(391,971)**	**(898,019)**	**(762,453)**

25. Earnings per share

	2Q26	2Q25	6M26	6M25
Net income from continuing operations attributable to shareholders - basic and diluted	**228,394**	**314,169**	**574,171**	**707,897**
Weighted average number of shares outstanding - basic (in thousands of shares)	714,190	714,190	714,190	714,190
Dilutive effect of the share-based payment plan	292	—	147	—
Weighted average number of shares outstanding - diluted (in thousands of shares)	**714,482**	**714,190**	**714,337**	**714,190**
Earnings per share				
Basic (in R$)	**0.31979**	**0.43990**	**0.80395**	**0.99119**
Diluted (in R$)	**0.31966**	**0.43990**	**0.80378**	**0.99119**