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TEGMA
Gestão Logística

# Quarterly Information (ITR)

## Quarterly information
## June 30, 2026
## with Independent Auditor's Review Report

# Contents

# Report on review of quarterly information

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In thousands of Brazilian reais

| Assets | Note | Parent Company June 30 2026 | Parent Company December 31 2025 | Consolidated June 30 2026 | Consolidated December 31 2025 |
|---|---|---|---|---|---|
| **Current assets** | | | | | |
| Cash and cash equivalents | 5 | 107,049 | 69,629 | 196,923 | 113,860 |
| Trade accounts receivable | 6 | 462,196 | 379,599 | 526,955 | 443,159 |
| Inventories (stockroom) | | 99 | 71 | 4,446 | 697 |
| Income tax and social contribution | 17 | 1,611 | 6,665 | 3,601 | 8,420 |
| Taxes and contributions recoverable | 7 | 4,970 | 5,171 | 7,617 | 7,142 |
| Other receivables | 8 | 27,358 | 27,959 | 34,100 | 31,704 |
| Related parties | 26 | 10,407 | 4,246 | 737 | 1,087 |
| Prepaid expenses | | 7,885 | 9,232 | 8,775 | 10,829 |
| **Total current assets** | | **621,575** | **502,572** | **783,154** | **616,898** |
| **Non-current assets** | | | | | |
| **Long-term receivables** | | | | | |
| Other receivables | 8 | 421 | 1,031 | 1,088 | 1,698 |
| Income tax and social contribution | 17 | 20,856 | 20,135 | 20,856 | 20,135 |
| Taxes and contributions recoverable | 7 | 3,400 | 3,298 | 6,260 | 6,138 |
| Related parties | 26 | 1,115 | 1,115 | 1,115 | 1,115 |
| Deferred tax assets | 17 | - | - | 1,232 | 953 |
| Judicial deposits | 16 | 22,835 | 21,774 | 25,664 | 24,578 |
| **Total long-term receivables** | | **48,627** | **47,353** | **56,215** | **54,617** |
| Investments | 9 | 373,970 | 329,010 | 70,765 | 63,642 |
| Property, plant, and equipment | 10 | 127,262 | 123,108 | 329,572 | 321,041 |
| Intangible assets | 11 | 187,940 | 187,263 | 212,950 | 212,297 |
| Right-of-use assets | 13 | 67,030 | 55,311 | 75,656 | 68,250 |
| **Total non-current assets** | | **804,829** | **742,045** | **745,158** | **719,847** |
| **Total assets** | | **1,426,404** | **1,244,617** | **1,528,312** | **1,336,745** |

The accompanying Management's explanatory notes are an integral part of the parent company and consolidated interim financial information.

In thousands of Brazilian reais (continued)

| Liabilities and shareholders' equity | Note | Parent Company June 30 2026 | Parent Company December 31 2025 | Consolidated June 30 2026 | Consolidated December 31 2025 |
|---|---|---|---|---|---|
| **Current liabilities** | | | | | |
| Loans and borrowings | 12 | 32,942 | 29,256 | 34,909 | 29,767 |
| Leases | 13 | 36,053 | 33,528 | 41,663 | 40,031 |
| Suppliers | | 9,939 | 13,113 | 11,504 | 15,367 |
| Freight payable | | 60,701 | 41,951 | 66,150 | 46,881 |
| Taxes payable | 14 | 38,223 | 29,535 | 42,313 | 33,235 |
| Tax installment plans | | - | - | 56 | 17 |
| Salaries and payroll taxes and benefits | 15 | 39,110 | 37,885 | 45,523 | 42,682 |
| Other payables | 18 | 37,454 | 41,050 | 72,357 | 71,554 |
| Related parties | 26 | 3,094 | 1,551 | 824 | 950 |
| Income tax and social contribution | 17 | 34,904 | 11,617 | 37,592 | 13,406 |
| **Total current liabilities** | | **292,420** | **239,486** | **352,891** | **293,890** |
| **Non-current liabilities** | | | | | |
| Loans and borrowings | 12 | 79,148 | 76,304 | 106,105 | 96,183 |
| Derivative financial instruments - Swap | 12 | 128 | - | 308 | - |
| Leases | 13 | 38,306 | 29,725 | 41,581 | 36,036 |
| Related parties | 26 | 504 | 504 | 7,379 | 7,379 |
| Deferred tax liabilities | 17 | 2,032 | 6,776 | 2,959 | 8,117 |
| Provisions for legal claims | 16 | 17,823 | 17,680 | 20,811 | 20,664 |
| Tax installment plans | | - | - | 235 | 334 |
| Temporary difference | | 1,909 | 1,909 | 1,909 | 1,909 |
| **Total non-current liabilities** | | **139,850** | **132,898** | **181,287** | **170,622** |
| **Total liabilities** | | **432,270** | **372,384** | **534,178** | **464,512** |
| **Shareholders' equity** | 19 | | | | |
| Share capital | | 460,000 | 460,000 | 460,000 | 460,000 |
| Profit reserves | | 419,331 | 419,331 | 419,331 | 419,331 |
| Capital transaction | | (5,296) | (5,296) | (5,296) | (5,296) |
| Treasury shares | | (343) | (343) | (343) | (343) |
| Equity valuation adjustment | | (1,459) | (1,459) | (1,459) | (1,459) |
| Retained earnings | | 121,901 | - | 121,901 | - |
| **Total shareholders' equity** | | **994,134** | **872,233** | **994,134** | **872,233** |
| **Total liabilities and shareholders' equity** | | **1,426,404** | **1,244,617** | **1,528,312** | **1,336,745** |

The accompanying Management's explanatory notes are an integral part of the parent company and consolidated interim financial information.

In thousands of Brazilian reais

| | Note | Parent Company | | | |
|---|---|---|---|---|---|
| | | From April 2026 to June 2026 | From January 2026 to June 2026 | From April 2025 to June 2025 | From January 2025 to June 2025 |
| Net revenue from services rendered | 21 | 679,874 | 1,142,807 | 481,158 | 866,549 |
| Cost of services rendered | 22 | (540,186) | (932,700) | (385,827) | (699,182) |
| **Gross profit** | | **139,688** | **210,107** | **95,331** | **167,367** |
| General and administrative expenses | 22 | (23,619) | (47,062) | (26,754) | (51,508) |
| Selling expenses | 22 | (237) | (476) | (201) | (419) |
| (Loss) gain on impairment of trade receivables | 22 | (490) | (975) | 851 | 174 |
| Other operating income (expenses), net | 23 | (8,127) | (4,754) | (248) | (6) |
| | | (32,473) | (53,267) | (26,352) | (51,759) |
| **Operating income** | | **107,215** | **156,840** | **68,979** | **115,608** |
| Equity income | 9 | 11,430 | 18,762 | 17,044 | 29,064 |
| **Net finance result** | 24 | | | | |
| Financial income | | 4,178 | 10,091 | 9,389 | 17,774 |
| Finance expenses | | (7,132) | (14,998) | (7,504) | (14,733) |
| | | (2,954) | (4,907) | 1,885 | 3,041 |
| **Income before taxes** | | **115,691** | **170,695** | **87,908** | **147,713** |
| **Income tax and social contribution** | **17** | | | | |
| Current | | (36,816) | (53,538) | (22,618) | (34,675) |
| Deferred | | 4,241 | 4,744 | 1,829 | (2,185) |
| | | (32,575) | (48,794) | (20,789) | (36,860) |
| **Net income for the period** | | **83,116** | **121,901** | **67,119** | **110,853** |

The accompanying Management's explanatory notes are an integral part of the parent company and consolidated interim financial information.

In thousands of Brazilian reais

| | Note | From April 2026 to June 2026 | From January 2026 to June 2026 | From April 2025 to June 2025 | Consolidated<br>From January 2025 to June 2025 |
|---|---|---|---|---|---|
| Net revenue from services rendered | 21 | 740,116 | 1,261,395 | 540,540 | 980,897 |
| Cost of services rendered | 22 | (587,528) | (1,024,884) | (429,189) | (785,208) |
| **Gross profit** | | **152,588** | **236,511** | **111,351** | **195,689** |
| General and administrative expenses | 22 | (28,198) | (55,822) | (31,325) | (60,515) |
| Selling expenses | 22 | (2,263) | (4,424) | (852) | (1,947) |
| (Loss) gain on impairment of trade receivables | 22 | (653) | (1,615) | 648 | (77) |
| Other operating income (expenses), net | 23 | (7,615) | (3,278) | (178) | 348 |
| | | (38,729) | (65,139) | (31,707) | (62,191) |
| **Operating income** | | **113,859** | **171,372** | **79,644** | **133,498** |
| Equity income | 9 | 5,692 | 7,123 | 8,942 | 15,249 |
| **Net finance result** | 24 | | | | |
| Financial income | | 6,941 | 14,890 | 12,109 | 23,036 |
| Finance expenses | | (8,272) | (17,343) | (8,848) | (17,424) |
| | | (1,331) | (2,453) | 3,261 | 5,612 |
| **Income before taxes** | | **118,220** | **176,042** | **91,847** | **154,359** |
| **Income tax and social contribution** | **17** | | | | |
| Current | | (39,817) | (59,578) | (26,264) | (40,857) |
| Deferred | | 4,713 | 5,437 | 1,536 | (2,649) |
| | | (35,104) | (54,141) | (24,728) | (43,506) |
| **Net income for the period** | | **83,116** | **121,901** | **67,119** | **110,853** |
| **Attributable to:** | | | | | |
| Controlling shareholders | | 83,116 | 121,901 | 67,119 | 110,853 |
| | | **83,116** | **121,901** | **67,119** | **110,853** |
| **Net income per share:** | **25** | | | | |
| Earnings per share – basic (in reais) | | 1.26 | 1.85 | 1.02 | 1.68 |
| Earnings per share – diluted (in reais) | | 1.26 | 1.85 | 1.02 | 1.68 |

The accompanying Management's explanatory notes are an integral part of the parent company and consolidated interim financial information.

In thousands of Brazilian reais

| | Parent Company | | Consolidated | |
|---|---|---|---|---|
| | From January 2026 to June 2026 | From January 2025 to June 2025 | From January 2026 to June 2026 | From January 2025 to June 2025 |
| Net income for the period | 121,901 | 110,853 | 121,901 | 110,853 |
| **Total comprehensive income** | **121,901** | **110,853** | **121,901** | **110,853** |
| **Attributable to:** | | | | |
| Controlling shareholders | | | 121,901 | 110,853 |
| | | | **121,901** | **110,853** |

The accompanying Management's explanatory notes are an integral part of the parent company and consolidated interim financial information.

In thousands of Brazilian reais

| | Attributable to the controlling shareholders of Tegma Gestão Logística S.A. | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| | | | | Profit reserves | | | | | |
| | Share capital | Treasury shares | Capital transaction | Legal reserve | Earnings retention | Retained earnings | Equity valuation adjustment | Additional proposed dividends | Total shareholders' equity |
| **Balances as of January 1, 2025** | **438,839** | **(343)** | **(5,296)** | **68,507** | **382,223** | **-** | **(1,424)** | **38,903** | **921,409** |
| Net income for the period | - | - | - | - | - | 110,853 | - | - | **110,853** |
| Dividends and interest on equity paid | - | - | - | - | - | - | - | (38,903) | **(38,903)** |
| **Balances as of June 30, 2025** | **438,839** | **(343)** | **(5,296)** | **68,507** | **382,223** | **110,853** | **(1,424)** | **-** | **993,359** |
| **Balances as of January 1, 2025** | **460,000** | **(343)** | **(5,296)** | **80,655** | **338,676** | **-** | **(1,459)** | **-** | **872,233** |
| Net income for the period | - | - | - | - | - | 121,901 | - | - | **121,901** |
| **Balances as of June 30, 2026** | **460,000** | **(343)** | **(5,296)** | **80,655** | **338,676** | **121,901** | **(1,459)** | **-** | **994,134** |

The accompanying Management's explanatory notes are an integral part of the parent company and consolidated interim financial information.

In thousands of Brazilian reais

| | Note | Parent Company From January 2026 to June 2026 | Parent Company From January 2025 to June 2025 | Consolidated From January 2026 to June 2026 | Consolidated From January 2025 to June 2025 |
|---|---|---|---|---|---|
| **Net income for the period** | | **121,901** | **110,853** | **121,901** | **110,853** |
| **Adjustments for:** | | | | | |
| Depreciation and amortization | 22 | 11,818 | 10,038 | 17,627 | 15,196 |
| Right-of-use depreciation | 22 | 14,118 | 12,406 | 16,550 | 14,919 |
| Gain on sale of assets | 23 | (23) | (191) | (207) | (237) |
| Provision for legal claims | | 7,364 | 566 | 7,433 | 586 |
| Loss on impairment of trade receivables | | 975 | (174) | 1,615 | 77 |
| Equity in earnings | 9 | (18,762) | (29,064) | (7,123) | (15,249) |
| Result of swap operation | 24 | 3 | - | 8 | - |
| Interest, monetary and exchange variations on loans and debentures | 12 | 7,694 | 6,137 | 9,324 | 7,570 |
| Lease interest | 24 | 4,468 | 5,149 | 4,897 | 6,062 |
| Deferred income tax and social contribution | 17 | (4,744) | 2,185 | (5,437) | 2,649 |
| | | **144,812** | **117,905** | **166,588** | **142,426** |
| **Changes in assets and liabilities** | | | | | |
| Trade receivables | | (83,572) | 89,161 | (85,411) | 71,705 |
| Taxes recoverable | | 4,405 | (3,107) | 3,529 | (5,675) |
| Judicial deposits | | (1,457) | 519 | (1,491) | 461 |
| Other assets | | 2,530 | (382) | (3,481) | (701) |
| Suppliers and freight payable | | 22,323 | (11,110) | 24,431 | (10,668) |
| Salaries and payroll taxes and benefits | | 1,225 | 3,080 | 2,841 | 4,128 |
| Related parties | | 2,184 | 535 | 224 | (105) |
| Other obligations and taxes payable | | 54,363 | 19,885 | 63,844 | 26,338 |
| | | **2,001** | **98,581** | **4,486** | **85,483** |
| **Cash generated from operating activities before income tax payments, interest and legal claim payments** | | **146,813** | **216,486** | **171,074** | **227,909** |
| Interest paid on loans and borrowings | 12 | (5,095) | (5,401) | (6,662) | (6,778) |
| Lease interest paid | 13 | (4,883) | (5,652) | (5,683) | (6,667) |
| Legal claims paid | 16 | (2,423) | (317) | (2,442) | (321) |
| Income tax and social contribution paid | | (28,932) | (41,332) | (33,509) | (44,314) |
| **Net cash from operating activities** | | **105,480** | **163,784** | **122,778** | **169,829** |

In thousands of Brazilian reais (continued)

| | | Parent Company | | Consolidated | |
|---|---|---|---|---|---|
| | Note | From January 2026 to June 2026 | From January 2025 to June 2025 | From January 2026 to June 2026 | From January 2025 to June 2025 |
| **Cash flows from investing activities** | | | | | |
| Capital increase in subsidiaries | 9 | (33,000) | (12,850) | - | - |
| Dividends received | 9 | - | 33,120 | - | 5,526 |
| Acquisition of intangible assets | 11 | (6,128) | (8,265) | (6,763) | (7,946) |
| Acquisition of property, plant and equipment | 10 | (17,483) | (11,558) | (28,052) | (12,812) |
| Proceeds from sale of assets | | 103 | 322 | 302 | 828 |
| **Net cash (used in) provided by investing activities** | | **(56,508)** | **769** | **(34,513)** | **(14,404)** |
| **Cash flows from financing activities** | | | | | |
| Dividends and interest on equity paid | | - | (38,903) | - | (38,903) |
| Proceeds from loans and borrowings | | 6,276 | 6,522 | 14,922 | 6,522 |
| Repayment of loans and borrowings | 12 | (2,220) | (2,105) | (2,220) | (2,105) |
| Lease payments | 13 | (15,608) | (12,785) | (17,904) | (15,123) |
| **Net cash used in financing activities** | | **(11,552)** | **(47,271)** | **(5,202)** | **(49,609)** |
| **Net increase in cash and cash equivalents** | | **37,420** | **117,282** | **83,063** | **105,816** |
| Cash and cash equivalents at the beginning of the period | | 69,629 | 158,813 | 113,860 | 241,335 |
| Cash and cash equivalents at the end of the period | | 107,049 | 276,095 | 196,923 | 347,151 |
| **Net increase in cash and cash equivalents** | | **37,420** | **117,282** | **83,063** | **105,816** |

The accompanying Management's Explanatory Notes are an integral part of the Parent Company and consolidated interim financial information

In thousands of Brazilian reais

| | Note | Parent Company | | Consolidated | |
|---|---|---|---|---|---|
| | | From January 2026 to June 2026 | From January 2025 to June 2025 | From January 2026 to June 2026 | From January 2025 to June 2025 |
| **Revenues** | | | | | |
| Gross service revenue, net of discounts | 21 | 1,358,924 | 1,016,501 | 1,504,569 | 1,154,696 |
| Other revenue | | 2,610 | 385 | 4,157 | 956 |
| Loss on impairment of trade receivables | | (975) | 174 | (1,615) | (77) |
| | | **1,360,559** | **1,017,060** | **1,507,111** | **1,155,575** |
| **Inputs acquired from third parties** | | | | | |
| Cost of services rendered | | (822,385) | (594,079) | (878,618) | (647,085) |
| Materials, energy, third-party services and other operating costs | | (80,676) | (69,574) | (103,428) | (90,189) |
| | | **(903,061)** | **(663,653)** | **(982,046)** | **(737,274)** |
| **Gross value added** | | **457,498** | **353,407** | **525,065** | **418,301** |
| Depreciation and amortization | 22 | (11,818) | (10,038) | (17,627) | (15,196) |
| Right-of-use depreciation | 22 | (14,118) | (12,406) | (16,550) | (14,920) |
| | | **(25,936)** | **(22,444)** | **(34,177)** | **(30,116)** |
| **Net value added produced by the Company** | | **431,562** | **330,963** | **490,888** | **388,185** |
| **Value added received in transfer** | | | | | |
| Equity income | 9 | 18,762 | 29,064 | 7,123 | 15,249 |
| Financial income | 24 | 10,091 | 17,774 | 14,891 | 23,036 |
| | | **28,853** | **46,838** | **22,014** | **38,285** |
| **Total value added to distribute** | | **460,415** | **377,801** | **512,902** | **426,470** |

In thousands of Brazilian reais (continued)

| | Note | Parent Company | | Consolidated | |
|---|---|---|---|---|---|
| | | From January 2026 to June 2026 | From January 2025 to June 2025 | From January 2026 to June 2026 | From January 2025 to June 2025 |
| **Distribution of value added** | | | | | |
| **Personnel and payroll charges** | | | | | |
| Direct compensation | | 79,316 | 71,800 | 93,201 | 84,472 |
| Benefits | | 22,437 | 17,244 | 27,096 | 21,444 |
| FGTS | | 4,550 | 4,255 | 5,462 | 5,106 |
| | | **106,303** | **93,299** | **125,759** | **111,022** |
| **Taxes, fees and contributions** | | | | | |
| Federal | | 105,349 | 78,935 | 119,897 | 94,095 |
| State | | 98,314 | 64,261 | 110,777 | 74,166 |
| Municipal | | 2,364 | 2,368 | 4,364 | 4,377 |
| | | **206,027** | **145,564** | **235,038** | **172,638** |
| **Remuneration of third-party capital/Lenders** | | | | | |
| Interest and foreign exchange variations | | 14,998 | 14,733 | 17,344 | 17,424 |
| Rent | | 11,186 | 13,352 | 12,860 | 14,533 |
| | | **26,184** | **28,085** | **30,204** | **31,957** |
| **Remuneration of own capital** | | | | | |
| Earnings retained by controlling shareholders | | 121,901 | 110,853 | 121,901 | 110,853 |
| | | **121,901** | **110,853** | **121,901** | **110,853** |
| **Value added distributed** | | **460,415** | **377,801** | **512,902** | **426,470** |

The accompanying Management’s Explanatory Notes are an integral part of the Parent Company and consolidated interim financial information

## 1 Operating context

Tegma Gestão Logística S.A. ("Parent Company") and its subsidiaries ("Company") have among their main objectives the provision of services focused on logistics management, transportation and warehousing in several sectors of the economy, such as: automotive, consumer goods, chemicals and household appliances.

The Company is a publicly held corporation, headquartered in São Bernardo do Campo, SP, listed on the Novo Mercado segment of B3 under ticker TGMA3, and subject to arbitration by the Market Arbitration Chamber, pursuant to the arbitration clause in its Bylaws.

The Company is composed of two divisions: automotive logistics and integrated logistics.

The Company's services in the Automotive Logistics Division comprise:

- **Road transportation:** Transportation, collection, distribution and transfer of new and used vehicles throughout Brazil and Mercosur (imports and exports) with a 100% tracked fleet; and
- **Logistics Services:** Automotive centers with warehousing services, yard and inventory management (*in house*), vehicle preparation services for sale (PDI), tropicalization, accessorization (Big Fleet or retail).

The Company's services in the Integrated Logistics Division comprise:

- **Road transportation:** *milk run* (a system of scheduled material pickups that uses a single transport asset of the logistics operator to pick up from two or more suppliers and deliver materials to the final destination, always at pre-established times); full truck load (a type of homogeneous load, generally with enough volume to completely fill a truck bed or box), transfer of solid/liquid bulk and parts between suppliers and customers' production units;
- **General and customs-bonded warehousing:** including storage and management of parts and components, *cross docking* (a distribution system in which goods received at a warehouse or Distribution Center are not stored but immediately prepared for outbound loading), picking or order picking and preparation (picking certain products in a warehouse, which may differ by category and quantities, per a customer order, in order to fulfill it), handling and preparation, storage of liquid and solid chemical bulk, *in-house* warehousing (at the customer's facility), vehicle storage and customs-bonded warehousing within facilities appropriate to bonded warehouse legislation (through the *joint venture* GDL Gestão de Desenvolvimento em Logística Participações S.A.);
- **Logistics management:** including inventory control, *just-in-time* production line feeding, returnable packaging management, parts and components management, inventory management of domestic and imported goods and reverse logistics.

## 2 List of subsidiaries, associate and jointly controlled entity

The Company has the following investments:

| | Equity interest | |
|---|---|---|
| Direct and indirect subsidiaries and jointly controlled entity | June 30 | December 31 |

(In thousands of Brazilian reais, except as otherwise noted)

| | 2026 | 2025 | Relationship |
|---|---|---|---|
| Tegma Cargas Especiais Ltda. (TCE) | 100% | 100% | Direct subsidiary |
| Tegma Logística de Armazéns Ltda. (TLA) | 100% | 100% | Direct subsidiary |
| Tegmax Comércio e Serviços Automotivos Ltda. ("Tegmax") | 100% | 100% | Direct subsidiary |
| Niyati Empreendimentos e Participações Ltda. ("Niyati") | 100% | 100% | Direct subsidiary |
| TegUp Inovação e Tecnologia Ltda. ("TegUp") | 100% | 100% | Direct subsidiary |
| Tech Cargo Plataforma de Transportes Ltda. ("Tech Cargo") | 100% | 100% | Direct subsidiary |
| GDL Gestão de Desenvolvimento em Logística Participações S.A. (GDL) | 50% | 50% | Jointly controlled entity |
| Fastline Logística Automotiva Ltda ("Fastline") (i) | 100% | 100% | Direct subsidiary |
| Rabbot Technologies Ltd | 16% | 16% | Indirect associate |
| Buskar.Me Logística e Tecnologia Ltda. (BKM) (i) | 70% | 70% | Indirect subsidiary |

(i) In June 2025, subsidiary Fastline Logística Automotiva Ltda. entered into a purchase and sale agreement to acquire quotas of the share capital of Buskar.Me Logística e Tecnologia Ltda. The acquisition is in line with the Company's strategic direction of growth and diversification, seeking businesses that can complement its operations.

## 3 Basis of preparation and accounting policies

The accounting policies adopted in preparing the interim financial information, as well as the measurement basis, functional and presentation currency, main judgments and uncertainties in estimates used in applying accounting practices, are consistent with those applied in preparing the financial statements for the year ended December 31, 2025, filed with the Brazilian Securities Commission (CVM) on March 9, 2026 and on the Company's investor relations website (ri.tegma.com.br).

It is also noted that the accounting policies were applied uniformly in the current period, are consistent with the comparative year and period presented, and are common to the parent company, jointly controlled entities and other investments.

### a. Basis of preparation and statement of compliance

This interim financial information does not include all requirements for annual or complete financial statements and is presented with relevant information and changes occurring in the period, without repeating and without the level of detail of certain explanatory notes previously disclosed, which, in Management's view, provides sufficient understanding of the Company's financial position and performance during the interim period. Accordingly, it should be read together with the annual individual and consolidated financial statements for the year ended December 31, 2025, prepared in accordance with accounting practices adopted in Brazil, including pronouncements, interpretations and guidance issued by the CPC and approved by the Brazilian Securities Commission ("CVM"), and International Financial Reporting Standards ("IFRS") issued by the IASB.

Considering that there were no significant changes regarding the composition and nature of the balances presented in the financial statements for the year ended December 31, 2025—except for disclosures related to a derivative financial instrument and fair value hedge accounting—the following explanatory notes are presented in a condensed format for the quarter ended June 30, 2026:

3 Basis of preparation and accounting policies

5 Cash and cash equivalents

6 Trade accounts receivable

10 Property, plant and equipment

11 Intangible assets

13 Leases and right-of-use assets

15 Salaries and social charges

16 Judicial deposits and provision for legal claims

17 Income tax and social contribution

19 Shareholders' equity

20 Business segment information

21 Net revenue from services rendered

**b. Parent company and consolidated interim financial information**

The individual interim financial information was prepared in accordance with technical pronouncement CPC 21 (R1) Interim Financial Reporting and presented consistently with the rules issued by the Brazilian Securities Commission (CVM).

The consolidated interim financial information was prepared in accordance with IAS 34 *Interim Financial Reporting* as issued by the *International Accounting Standards Board* ("IASB") and presented consistently with the rules issued by the Brazilian Securities Commission (CVM).

All relevant information inherent to the parent company and consolidated interim financial information, and only such information, is disclosed and corresponds to that used by Management in its decision-making.

The Company complies with all laws and regulations issued by the CVM.

The issuance of the interim financial information was authorized by the Board of Directors on August 3, 2026.

**c. Standards, amendments and interpretations of standards**

In the quarter ended June 30, 2026, no new standards, amendments or interpretations were issued that could have a material impact on this interim financial information.

**d. a. New policy adopted**

In the second quarter of 2026, the Company implemented its derivatives policy—which incorporates fair value hedge accounting rules—following the contracting of a derivative financial instrument (swap) and the designation of the related debt.

The policy stipulates that derivative transactions be executed exclusively to hedge identified financial exposures—primarily foreign exchange, interest rate, and inflation risks—and prohibits transactions for speculative purposes.

Eligible financial instruments currently comprise swap transactions, subject to the limits, governance criteria, and approval authority levels defined by the Company. Any derivatives contracted must be recognized and measured at fair value, in accordance with CPC 48 – Financial Instruments.

Fair value measurement utilizes interest rate curves, forward rates, discount factors, and credit adjustments. Changes in these assumptions may affect the recognized amounts.

The application of hedge accounting involves judgment regarding the eligibility of the relationship, identification of the risk component, existence of an economic relationship, suitability of the exposure, and analysis of ineffectiveness.

## 4 Financial risk management

Risk management is performed by the Company's central treasury, which evaluates and defines hedging strategies against potential financial risks in cooperation with the Company's operating units. Management establishes principles for overall risk management, as well as for specific areas such as foreign exchange risk, interest rate risk, credit risk, the use of derivative financial instruments for hedging, and the investment of excess cash.

**a. Market risk – exchange rate**

Exchange rate risk arises from future commercial transactions and recognized assets and liabilities in foreign currencies other than the functional currency.

**b. Market risk – base interest rate**

(In thousands of Brazilian reais, except as otherwise noted)

The Company's interest rate risk arises from current and non-current loans, involving the contracting of a derivative financial instrument (swap). Loans at variable rates expose the Company to interest rate risk and its impact on cash flow. Loans at fixed rates expose the Company to fair value risk associated with interest rates.

The Company's interest rate risk is represented by exposure to the Interbank Deposit Certificate (CDI) and the Selic base interest rate. The following shows exposure to interest rate risk for operations linked to these indices:

| | | Parent Company | | Consolidated | |
|---|---|---|---|---|---|
| | Note | June 30 2026 | December 31 2025 | June 30 2026 | December 31 2025 |
| Loans and borrowings | 12 | (112,090) | (105,560) | (141,014) | (125,950) |
| Derivative financial instruments | 12 | (128) | - | (308) | - |
| Financial investments | 5 | 106,042 | 68,035 | 195,834 | 112,111 |
| **Net exposure** | | **(6,176)** | **(37,525)** | **54,512** | **(13,839)** |

## c. Credit risk

Credit risk arises from cash and cash equivalents, deposits with banks and financial institutions, as well as credit exposures to customers, including outstanding trade receivables. For banks and financial institutions, only securities from independent entities with an investment-grade *rating* of at least good quality and low risk, in at least 2 of the 3 main rating agencies (*Standard & Poor's, Fitch Ratings and Moody's*), are accepted. Investments are distributed among several banks, avoiding concentration above 30% of cash in any single institution. The credit analysis area assesses customer credit quality based on individual scores disclosed by *bureaus* and/or a credit engine, following internal policy for risk classification. Credit risk management practices including methods and assumptions are described in Notes No. 5 and 6. Use of credit limits is monitored regularly.

The Company's exposure is shown below:

| | | Parent Company | | Consolidated | |
|---|---|---|---|---|---|
| | Note | June 30 2026 | December 31 2025 | June 30 2026 | December 31 2025 |
| Cash and cash equivalents | 5 | 107,049 | 69,629 | 196,923 | 113,860 |
| Trade accounts receivable | 6 | 462,196 | 379,599 | 526,955 | 443,159 |
| | | **569,245** | **449,228** | **723,878** | **557,019** |

## d. Liquidity risk

Cash flow forecasting is performed in the Company's operating entities and consolidated by treasury.

Based on this forecast, treasury monitors cash availability to meet the Company's operational and financial needs, maintaining and contracting available credit lines at adequate levels.

Cash is invested in conservative, short-term liquid financial operations to meet the above-mentioned forecasts.

The table below illustrates the Company's financial liabilities by maturity buckets, corresponding to the remaining period on the balance sheet date until contractual maturity. These amounts are undiscounted cash flows and include contractual interest payments and exclude the impact of offsetting agreements:

(In thousands of Brazilian reais, except as otherwise noted)

| | Note | Carrying amount | Financial cash flow | Less than 1 year | Between 1 and 2 years | Between 2 and 16 years |
|---|---|---|---|---|---|---|
| | | **Parent Company** | | | | |
| Loans and borrowings | 12 | 112,090 | 144,364 | 42,398 | 58,277 | 43,689 |
| Derivative financial instruments | 12 | 128 | 128 | - | - | 128 |
| Leases | 13 | 74,359 | 97,093 | 38,770 | 22,880 | 35,443 |
| Suppliers and freight payable | | 70,640 | 70,640 | 70,640 | - | - |
| Other payables | 18 | 37,454 | 37,454 | 37,454 | - | - |
| Related parties | 26 | 3,598 | 3,598 | 3,094 | 504 | - |
| **On June 30, 2026** | | **298,269** | **353,277** | **192,356** | **81,661** | **79,260** |

| | Note | Carrying amount | Financial cash flow | Less than 1 year | Between 1 and 2 years | Between 2 and 16 years |
|---|---|---|---|---|---|---|
| | | **Parent Company** | | | | |
| Loans and borrowings | 12 | 105,560 | 144,022 | 43,042 | 56,561 | 44,419 |
| Leases | 13 | 63,253 | 77,239 | 36,182 | 18,526 | 22,531 |
| Suppliers and freight payable | | 55,064 | 55,064 | 55,064 | - | - |
| Other payables | 18 | 41,050 | 41,050 | 41,050 | - | - |
| Related parties | 26 | 2,055 | 2,055 | 1,551 | 504 | - |
| **On December 31, 2025** | | **266,982** | **319,430** | **176,889** | **75,591** | **66,950** |

| | Note | Carrying amount | Financial cash flow | Less than 1 year | Between 1 and 2 years | Between 2 and 16 years |
|---|---|---|---|---|---|---|
| | | **Consolidated** | | | | |
| Loans and borrowings | 12 | 141,014 | 197,363 | 48,113 | 65,288 | 83,962 |
| Derivative financial instruments | 12 | 308 | 308 | - | - | 308 |
| Leases | 13 | 83,244 | 107,481 | 44,879 | 26,237 | 36,365 |
| Suppliers and freight payable | | 77,654 | 77,654 | 77,654 | - | - |
| Other payables | 18 | 72,357 | 72,357 | 72,357 | - | - |
| Related parties | 26 | 8,203 | 8,203 | 824 | 7,379 | - |
| **On June 30, 2026** | | **382,780** | **463,366** | **243,827** | **98,904** | **120,635** |

| | Note | Carrying amount | Financial cash flow | Less than 1 year | Between 1 and 2 years | Between 2 and 16 years |
|---|---|---|---|---|---|---|
| | | **Consolidated** | | | | |

| | | | | | | |
|---|---|---|---|---|---|---|
| Loans and borrowings | 12 | 125,950 | 188,291 | 46,609 | 60,802 | 80,880 |
| Leases | 13 | 76,067 | 95,618 | 46,196 | 26,428 | 22,994 |
| Suppliers and freight payable | | 62,248 | 62,248 | 62,248 | - | - |
| Other payables | 18 | 71,554 | 71,554 | 71,554 | - | - |
| Related parties | 26 | 8,329 | 8,329 | 950 | 7,379 | - |
| **On December 31, 2025** | | **344,148** | **426,040** | **227,557** | **94,609** | **103,874** |

**e. Sensitivity analysis**

The table below shows the sensitivity analysis of financial instruments, which describes risks that could generate material losses for the Company. Considering that both the invested amounts and all Company debt (loans, financing (net of derivative financial instrument) and payable consideration to BKM) are linked to CDI (14.15% p.a. as of June 30, 2026 and 14.90% p.a. as of December 31, 2025) and Selic (14.25% p.a. as of June 30, 2026 and 15.00% p.a. as of December 31, 2025).

According to Management's assessment, the most likely scenario (Scenario I) presents the annual impact assuming CDI and Selic remain unchanged. Additionally, two other scenarios are presented to show the impacts of a 25% and 50% increase in the risk variables considered. These are Scenarios II and III, respectively. Thus, for this analysis, we consider for purposes of calculating net exposure risk an increase in liabilities and assets, i.e., an increase in CDI and Selic.

The table below shows potential impacts on income and shareholders' equity based on CDI and Selic under the scenarios as of June 30, 2026:

| | Parent Company | | | Consolidated | | |
|---|---|---|---|---|---|---|
| | Likely Scenario (I) | Possible Scenario (II) 25% | Remote Scenario (III) 50% | Likely Scenario (I) | Possible Scenario (II) 25% | Remote Scenario (III) 50% |
| Financial Investments | 15,072 | 18,840 | 22,608 | 27,830 | 34,787 | 41,745 |
| **Revenues** | **15,072** | **18,840** | **22,608** | **27,830** | **34,787** | **41,745** |
| NCE Itaú | (6,433) | (7,955) | (9,478) | (6,433) | (7,955) | (9,478) |
| NCE Santander | (3,743) | (4,579) | (5,416) | (3,743) | (4,579) | (5,416) |
| Votorantim (TGL) | (741) | (960) | (1,180) | (741) | (960) | (1,180) |
| Finame BNDES | (6,175) | (7,572) | (8,969) | (9,422) | (11,545) | (13,668) |
| Votorantim (FLL) | - | - | - | (1,020) | (1,323) | (1,625) |
| Payable consideration (BKM) | - | - | - | (318) | (398) | (478) |
| **Expenses** | **(17,092)** | **(21,066)** | **(25,043)** | **(21,677)** | **(26,760)** | **(31,845)** |
| **Net effect on income and shareholders' equity** | **(2,020)** | **(2,226)** | **(2,435)** | **6,153** | **8,027** | **9,900** |

**f. Capital management**

The Company monitors capital based on the financial leverage ratio, which corresponds to net debt divided by total capital. Net debt corresponds to total loans (including current and non-current loans, as shown in the balance sheet) less cash and cash equivalents and financial investments. Total capital is calculated as shareholders' equity, as shown in the balance sheet, plus net debt, as follows:

(In thousands of Brazilian reais, except as otherwise noted)

| | | Parent Company | | Consolidated | |
|---|---|---|---|---|---|
| | Note | June 30 2026 | December 31 2025 | June 30 2026 | December 31 2025 |
| Loans and borrowings | 12 | 112,090 | 105,560 | 141,014 | 125,950 |
| Derivative financial instruments | 12 | 128 | - | 308 | - |
| Cash and cash equivalents | 5 | (107,049) | (69,629) | (196,923) | (113,860) |
| **Net (cash) debt** | | **5,169** | **35,931** | **(55,601)** | **12,090** |
| Total shareholders' equity | | 994,134 | 872,233 | 994,134 | 872,233 |
| **Total Capital** | | **999,303** | **908,164** | **938,533** | **884,323** |
| **Financial leverage ratio** | | **0.5%** | **4.0%** | **(5.9%)** | **1.4%** |

## g. Classification of financial instruments

CPC 40 (R1) (IFRS 7) defines fair value as the exit price that would be received to sell an asset or paid to transfer a liability (exit price) in the principal market, or the most advantageous market for the asset or liability, in an orderly transaction between market participants at the measurement date, and establishes a three-level hierarchy to be used in fair value measurement, as follows:

- **Level 1:** Quoted prices (unadjusted) in active markets for identical assets and liabilities.
- **Level 2:** Inputs other than those included in Level 1, for which quoted (unadjusted) prices are available for similar assets and liabilities, either directly as prices or indirectly derived from prices, in inactive markets, or other inputs that are available or can be corroborated by observable market data.
- **Level 3:** Inputs that are unobservable due to little or no market activity and that are significant to the fair value measurement of assets and liabilities.

The methodology applied to calculate fair value involves projecting the amount to its future value using the CDI or Selic curve—taking into account the contracted indexer percentage—and subsequently discounting it back to present value using CDI or Selic projection curves; for foreign currency operations, to project to a future value using the pre-contracted rate and discount to present value using the exchange coupon curve (the differential between domestic interest rates and projected exchange rate variation) based on the PTAX selling rate of the U.S. dollar on the business day prior to the base date of the calculation (known in the financial market as the "Dirty Coupon").

The classification of financial instruments is presented in the table below, and there are no instruments classified in categories other than those disclosed:

(In thousands of Brazilian reais, except as otherwise noted)

| | | Parent Company | | | | | |
|---|---|---|---|---|---|---|---|
| | | On June 30, 2026 | | | On December 31, 2025 | | |
| | Note | Carrying amount | Fair value | Fair value hierarchy | Carrying amount | Fair value | Fair value hierarchy |
| **Assets** | | | | | | | |
| **Fair value through profit or loss** | | | | | | | |
| Financial investments | 5 | 106,042 | 106,042 | Level 1 | 68,035 | 68,035 | Level 1 |
| **Assets at amortized cost** | | | | | | | |
| Cash and bank balances | 5 | 1,007 | 1,007 | Level 1 | 1,594 | 1,594 | Level 1 |
| Trade accounts receivable | 6 | 462,196 | 462,196 | Level 2 | 379,599 | 379,599 | Level 2 |
| Related parties | 26 | 11,522 | 11,522 | Level 2 | 5,361 | 5,361 | Level 2 |
| Other receivables (i) | 8 | 1,324 | 1,324 | Level 2 | 2,880 | 2,880 | Level 2 |
| Dividends receivable | 26 | 6,802 | 6,802 | Level 2 | - | - | Level 2 |
| | | **588,893** | **588,893** | | **457,469** | **457,469** | |
| **Liabilities** | | | | | | | |
| **Liabilities at amortized cost** | | | | | | | |
| Loans and borrowings | 12 | (112,090) | (114,345) | Level 2 | (105,560) | (110,206) | Level 2 |
| Derivative financial instruments | 12 | (128) | (128) | Level 2 | - | - | Level 2 |
| Leases | 13 | (74,359) | (74,359) | Level 3 | (63,253) | (63,253) | Level 3 |
| Suppliers and freight payable | | (70,640) | (70,640) | Level 2 | (55,064) | (55,064) | Level 2 |
| Other payables | 18 | (35,769) | (35,769) | Level 2 | (41,050) | (41,050) | Level 2 |
| Related parties | 26 | (3,598) | (3,598) | Level 2 | (2,055) | (2,055) | Level 2 |
| | | **(296,584)** | **(298,839)** | | **(266,982)** | **(271,628)** | |

| | | Consolidated | | | | | |
|---|---|---|---|---|---|---|---|
| | | On June 30, 2026 | | | On December 31, 2025 | | |
| | Note | Carrying amount | Fair value | Fair value hierarchy | Carrying amount | Fair value | Fair value hierarchy |
| **Assets** | | | | | | | |
| **Fair value through profit or loss** | | | | | | | |
| Financial investments | 5 | 195,834 | 195,834 | Level 1 | 112,111 | 112,111 | Level 1 |
| **Assets at amortized cost** | | | | | | | |
| Cash and bank balances | 5 | 1,089 | 1,089 | Level 1 | 1,749 | 1,749 | Level 1 |
| Trade accounts receivable | 6 | 526,955 | 526,955 | Level 2 | 443,159 | 443,159 | Level 2 |
| Related parties | 26 | 1,852 | 1,852 | Level 2 | 2,202 | 2,202 | Level 2 |
| Other receivables (i) | 8 | 2,196 | 2,196 | Level 2 | 3,644 | 3,644 | Level 2 |
| | | **727,926** | **727,926** | | **562,865** | **562,865** | |
| **Liabilities** | | | | | | | |
| **Liabilities at amortized cost** | | | | | | | |
| Loans and borrowings | 12 | (141,014) | (144,772) | Level 2 | (125,950) | (133,339) | Level 2 |
| Derivative financial instruments | 12 | (308) | (308) | Level 2 | - | - | Level 2 |
| Leases | 13 | (83,244) | (83,244) | Level 3 | (76,067) | (76,067) | Level 3 |

(In thousands of Brazilian reais, except as otherwise noted)

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| Suppliers and freight payable | | (77,654) | (77,654) | Level 2 | (62,248) | (62,248) | Level 2 |
| Other payables | 18 | (66,582) | (66,582) | Level 2 | (71,554) | (71,554) | Level 2 |
| Related parties | 26 | (8,203) | (8,203) | Level 2 | (8,329) | (8,329) | Level 2 |
| | | **(377,005)** | **(380,763)** | | **(344,148)** | **(351,537)** | |

(i) These amounts do not include advances to employees and suppliers.

## h. Fair value hedge accounting

The Company's hedging operations aim to convert exposure to fixed interest rates—arising from loans contracted under such terms—into exposure to floating (post-fixed) interest rates.

Management believes the Company operates in an economic environment involving implicit exposure to floating interest rates, given that the Brazilian economy and the Company's functional currency are heavily influenced by inflation and market interest rates. Furthermore, the majority of its cash and cash equivalents are invested in instruments indexed to floating rates.

Accordingly, Management considers that maintaining a debt profile predominantly linked to floating rates is the strategy that best reflects the Company's economic exposure.

The objective of hedge accounting is to impact the Company's results solely based on the local interest rates to which it is exposed, taking into account only the net effect of the contracted hedge.

The transaction is classified as a fair value hedge through profit or loss, and its accounting treatment complies with CPC 48 – Financial Instruments.

The swap contracts in effect as of June 30, 2026, are presented below.:

| Contracting Party: | Instrument | Transaction | Notional amount | Due Date | Hedge index | Contracted rate |
|---|---|---|---|---|---|---|
| TGL | Swap contract | Fixed rate x floating rate | 6,276 | Jun/31 | 10.34% | CDI - 2.22% |
| FLL | Swap contract | Fixed rate x floating rate | 8,646 | Jun/31 | 10.34% | CDI - 2.22% |

The open balances of derivative financial instruments as of June 30, 2026 are presented below:

| **TGL** | Principal amount (notional) | Curve value | Fair value |
|---|---|---|---|
| *Swap contract* | | | |
| Receive leg: | | | |
| Long position | 6,276 | 6,331 | 5,890 |
| Pay leg: | | | |
| Short position | 6,276 | 6,334 | 6,016 |
| Total net financial instrument | - | (3) | (126) |

| **FLL** | Principal amount (notional) | Curve value | Fair value |
|---|---|---|---|
| *Swap contract* | | | |
| Receive leg: | | | |
| Long position | 8,646 | 8,724 | 8,117 |
| Pay leg: | | | |
| Short position | 8,646 | 8,729 | 8,291 |
| Total net financial instrument | - | (5) | (174) |

(In thousands of Brazilian reais, except as otherwise noted)

In accordance with applicable accounting practices, the fair value adjustments determined for the derivative financial instruments and for the loans subject to the hedge relationship totaled BRL 126 at the Parent Company and BRL 300 on a consolidated basis, with their effects recorded in financial results.

It should be noted that the hedge operation is fully linked, including contractually, to the financing under the Renova Frota BNDES line, and it cannot be settled, terminated or unwound in isolation from the related loan.

### Designation and strategy

In June 2026, the Company designated the swap as a fair value hedge instrument for the exposure of R$ 6,276 at the parent company level and R$ 14,922 at the consolidated level.

The relationship was designated in a 1:1 ratio, comprising a swap notional amount of R$ 6,276 for the parent company and R$ 14,922 for the consolidated figures, matching the nominal amount of the debt. The designated period runs from May 2026 to June 2031.

The Company prospectively assesses whether an economic relationship exists between the instrument and the hedged item. Ineffectiveness is measured quarterly through an effectiveness test.

Impact on financial position:

| Contracting Party | Instrument | Asset carrying amount | Liability carrying amount | Caption |
|---|---|---|---|---|
| TGL | Swap agreement | 6,331 | 6,334 | Derivative financial instruments - swap |
| FLL | Swap agreement | 8,724 | 8,729 | Derivative financial instruments - swap |

Effects on profit or loss:

| | Parent company | | Consolidated | |
|---|---|---|---|---|
| Effect | From April to June 2026 | From January to June 2026 | From April to June 2026 | From January to June 2026 |
| Loss on swap | (128) | (128) | (308) | (308) |
| Gain on hedged item | 125 | 125 | 300 | 300 |
| Net ineffectiveness | (3) | (3) | (8) | (8) |

No amounts were recognized in other comprehensive income in relation to this fair value *hedge*. There were no financial settlements of the aforementioned instruments.

## 5 Cash and cash equivalents

| | Parent Company | | Consolidated | |
|---|---|---|---|---|
| | June 30 2026 | December 31 2025 | June 30 2026 | December 31 2025 |
| Cash and bank balances | 1,007 | 1,594 | 1,089 | 1,749 |
| Financial investments | 106,042 | 68,035 | 195,834 | 112,111 |
| | **107,049** | **69,629** | **196,923** | **113,860** |

(In thousands of Brazilian reais, except as otherwise noted)

Financial investments are short term, liquid, convertible into a known amount of cash and subject to an insignificant risk of changes in value.

Financial investments comprise transactions with immediate liquidity and with a lock-up period, with average remuneration of 100.4% for the maturities contracted as of June 30, 2026 (100.1% as of December 31, 2025) of the CDI index variation.

The Company adopts centralized cash management at the Parent Company, although consolidated cash is distributed among its subsidiaries.

The Company's sensitivity analysis is disclosed in Explanatory Note No. 4.e.

## 6 Trade accounts receivable

| | Parent Company | | Consolidated | |
|---|---|---|---|---|
| | June 30 2026 | December 31 2025 | June 30 2026 | December 31 2025 |
| Domestic customers | 453,881 | 373,583 | 519,785 | 437,647 |
| Foreign customers | 11,308 | 8,035 | 11,308 | 8,035 |
| Expected credit loss (ECL) | (2,993) | (2,019) | (4,138) | (2,523) |
| | **462,196** | **379,599** | **526,955** | **443,159** |

As of June 30, 2026, average collection period was approximately 49 days for the Parent Company and 51 days on a consolidated basis (49 days for the Parent Company and 52 days on a consolidated basis as of December 31, 2025).

The aging analysis of these trade receivables is shown below:

| | Parent Company | | Consolidated | |
|---|---|---|---|---|
| | June 30 2026 | December 31 2025 | June 30 2026 | December 31 2025 |
| Not yet due | 414,043 | 331,946 | 470,287 | 385,870 |
| Past due up to 30 days | 26,853 | 34,256 | 31,160 | 40,445 |
| Past due 31 to 90 days | 16,143 | 10,264 | 17,988 | 12,466 |
| Past due 91 to 180 days | 2,462 | 1,970 | 3,662 | 3,007 |
| Past due over 181 days | 5,688 | 3,182 | 7,996 | 3,894 |
| | **465,189** | **381,618** | **531,093** | **445,682** |

At the end of each period, the Company and its subsidiaries assess the credit quality of the financial asset, and if it is considered impaired, an expected loss allowance is recognized.

Based on the accounts receivable *aging list* and the Company's loss history, as per CPC 48 – Financial Instruments, as a general rule, receivables overdue by more than 180 days are fully recognized as expected losses. The Company's large customers, with good credit quality, long-term relationships and no loss history, have overdue receivables provisioned once they exceed 360 days past due.

If the amount originally provisioned is received, the Company reverses the expected loss. When there is no expectation of receiving the amounts, the Company recognizes the actual loss and also reverses the previously recognized expected loss.

The movement in the Company's expected credit losses (ECL) is as follows:

| | Parent Company | Consolidated |
|---|---|---|

| | 2026 | 2025 | 2026 | 2025 |
|---|---|---|---|---|
| **Balances as of January 1** | **(2,019)** | **(2,974)** | **(2,523)** | **(3,387)** |
| Additions | (2,000) | (3,436) | (3,301) | (4,294) |
| Reversals | 1,026 | 4,391 | 1,686 | 5,158 |
| **Balances on June 30** | **(2,993)** | **(2,019)** | **(4,138)** | **(2,523)** |

Maximum exposure to credit risk is the carrying amount of each class of receivables mentioned above. The Company does not hold any receivables as collateral.

## 7 Taxes and contributions recoverable

| | Parent Company | | Consolidated | |
|---|---|---|---|---|
| | June 30 2026 | December 31 2025 | June 30 2026 | December 31 2025 |
| National Social Security Institute (INSS) recoverable | 4,505 | 4,400 | 7,785 | 7,667 |
| Withholding income tax (IRRF) on financial investments | 122 | 195 | 788 | 415 |
| Withholding income tax (IRRF) on services and others | 26 | 26 | 80 | 35 |
| Social Integration Program (PIS) and Contribution for the Financing of Social Security (COFINS) | 2,801 | 2,797 | 4,407 | 4,173 |
| Others | 916 | 1,051 | 817 | 990 |
| | **8,370** | **8,469** | **13,877** | **13,280** |
| Current | 4,970 | 5,171 | 7,617 | 7,142 |
| Non-current | 3,400 | 3,298 | 6,260 | 6,138 |
| | **8,370** | **8,469** | **13,877** | **13,280** |

## 8 Other receivables

| | Parent Company | | Consolidated | |
|---|---|---|---|---|
| | June 30 2026 | December 31 2025 | June 30 2026 | December 31 2025 |
| Indemnifiable asset | 421 | 421 | 1,088 | 1,088 |
| Advances to suppliers | 24,906 | 24,565 | 31,320 | 28,081 |
| Advances to employees | 1,549 | 1,545 | 1,672 | 1,677 |
| Other credits | 903 | 2,459 | 1,108 | 2,556 |
| | **27,779** | **28,990** | **35,188** | **33,402** |
| Current | 27,358 | 27,959 | 34,100 | 31,704 |

(In thousands of Brazilian reais, except as otherwise noted)

| | | | | |
|---|---|---|---|---|
| Non-current | 421 | 1,031 | 1,088 | 1,698 |
| | **27,779** | **28,990** | **35,188** | **33,402** |

## 9 Investments

### Subsidiaries and jointly controlled entity

| | Parent Company | | | | | |
|---|---|---|---|---|---|---|
| | On June 30, 2026 | | | On December 31, 2025 | | |
| | Investment | Net goodwill | Total | Investment | Net goodwill | Total |
| **Subsidiaries** | | | | | | |
| Tegma Cargas Especiais Ltda. (TCE) | 53,452 | 6,363 | 59,815 | 52,780 | 6,363 | 59,143 |
| Tegma Logística de Armazéns Ltda. (TLA) | 38,219 | - | 38,219 | 39,437 | - | 39,437 |
| Niyati Empreendimentos e Participações Ltda. (Niyati) | 165,939 | - | 165,939 | 135,448 | - | 135,448 |
| Tech Cargo Plataforma de Transportes Ltda (Tech Cargo) | 1 | - | 1 | 1 | - | 1 |
| Tegmax Comércio e Serviços Automotivos Ltda. (Tegmax) | 1,468 | - | 1,468 | 1,548 | - | 1,548 |
| TegUp Inovação e Tecnologia Ltda. (TegUp) | 14,298 | - | 14,298 | 14,459 | - | 14,459 |
| Fastline Logística Automotiva Ltda. (FLL) | 37,012 | - | 37,012 | 29,061 | - | 29,061 |
| | **310,389** | **6,363** | **316,752** | **272,734** | **6,363** | **279,097** |
| **Jointly controlled entity** | | | | | | |
| GDL Gestão de Desenvolvimento em Logística Participações S.A. (GDL) | 40,525 | 16,693 | 57,218 | 33,220 | 16,693 | 49,913 |
| | **40,525** | **16,693** | **57,218** | **33,220** | **16,693** | **49,913** |
| | **350,914** | **23,056** | **373,970** | **305,954** | **23,056** | **329,010** |

| | Consolidated | | | | | |
|---|---|---|---|---|---|---|
| | On June 30, 2026 | | | On December 31, 2025 | | |
| | Investment | Net goodwill | Total | Investment | Net goodwill | Total |
| **Jointly controlled entity** | | | | | | |
| GDL Gestão de Desenvolvimento em Logística Participações S.A. (GDL) | 40,525 | 16,693 | 57,218 | 33,220 | 16,693 | 49,913 |
| **Indirect associate** | | | | | | |
| Rabbot Technologies Ltd | 8,242 | 5,305 | 13,547 | 8,424 | 5,305 | 13,729 |
| | **48,767** | **21,998** | **70,765** | **41,644** | **21,998** | **63,642** |

(In thousands of Brazilian reais, except as otherwise noted)

**Movement of investments**

| | Parent Company | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| | TCE | TLA | Niyati | Tech Cargo | Tegmax | TegUp | FLL | GDL | Total |
| **Balance as of January 1, 2025** | **79,148** | **33,799** | **134,911** | **1** | **1,437** | **15,801** | **10,425** | **46,344** | **321,866** |
| Equity in earnings | 4,289 | 3,223 | 2,100 | - | 38 | (772) | 4,147 | 16,039 | 29,064 |
| Capital increase | - | - | - | - | - | - | 12,850 | - | 12,850 |
| Dividends received | (21,493) | (1,569) | (3,331) | - | (23) | - | (1,178) | (5,526) | (33,120) |
| **Balance on June 30, 2025** | **61,944** | **35,453** | **133,680** | **1** | **1,452** | **15,029** | **26,244** | **56,857** | **330,660** |
| **Balance as of January 1, 2026** | **59,143** | **39,437** | **135,448** | **1** | **1,548** | **14,459** | **29,061** | **49,913** | **329,010** |
| Equity in earnings | 2,086 | 4,036 | 2,491 | - | 54 | (161) | 2,951 | 7,305 | 18,762 |
| Capital increase (i) | - | - | 28,000 | - | - | - | 5,000 | - | 33,000 |
| Dividends (ii) | (1,414) | (5,254) | - | - | (134) | - | - | - | (6,802) |
| **Balance on June 30, 2026** | **59,815** | **38,219** | **165,939** | **1** | **1,468** | **14,298** | **37,012** | **57,218** | **373,970** |

(i) The Company increased capital in subsidiary Niyati Empreendimentos Participações Ltda. through a cash contribution to acquire strategic land, as described in Explanatory Note No. 18 item (i).

(ii) Dividends distributed by the subsidiaries have not been paid.

| | Consolidated | | | | | |
|---|---|---|---|---|---|---|
| | 2026 | | | 2025 | | |
| | GDL | Rabbot | Total | GDL | Rabbot | Total |
| **Balance as of January 1** | **49,913** | **13,729** | **63,642** | **46,344** | **15,113** | **61,457** |
| Equity in earnings | 7,305 | (182) | 7,123 | 16,039 | (790) | 15,249 |
| Dividends received | - | - | - | (5,526) | - | (5,526) |
| **Balance on June 30** | **57,218** | **13,547** | **70,765** | **56,857** | **14,323** | **71,180** |

| | 2026 |
|---|---|
| | Buskar.me (i) |
| **Balance as of January 1** | **15,693** |
| Equity in earnings | (442) |
| **Balance on June 30** | **15,251** |

(i) In June 2025, subsidiary Fastline Logística Automotiva Ltda. entered into a purchase and sale agreement to acquire quotas of the share capital of Buskar.Me Logística e Tecnologia Ltda., making it an indirect subsidiary of the Company. The acquisition is in line with the Company's strategic direction of growth and diversification, seeking businesses that can complement its operations.

(In thousands of Brazilian reais, except as otherwise noted)

Parent's share in the results of direct and indirect subsidiaries, as well as in total assets, liabilities and results:

| | TCE | TLA | Niyati | Tech Cargo | Tegmax | TegUp | FLL | BKM |
|---|---|---|---|---|---|---|---|---|
| **On June 30, 2026** | | | | | | | | |
| Assets | 105,559 | 55,472 | 191,357 | 1 | 1,642 | 14,301 | 62,122 | 3,948 |
| Liabilities | 52,107 | 17,253 | 25,418 | - | 174 | 3 | 25,110 | 1,681 |
| Shareholders' equity | 53,452 | 38,219 | 165,939 | 1 | 1,468 | 14,298 | 37,012 | 2,267 |
| **On December 31, 2025** | | | | | | | | |
| Assets | 107,041 | 51,150 | 158,445 | 1 | 1,587 | 14,460 | 44,746 | 3,961 |
| Liabilities | 54,261 | 11,713 | 22,997 | - | 39 | 1 | 15,685 | 1,252 |
| Shareholders' equity | 52,780 | 39,437 | 135,448 | 1 | 1,548 | 14,459 | 29,061 | 2,709 |

| | From January to June 2026 | | | | | | |
|---|---|---|---|---|---|---|---|
| | TCE | TLA | Niyati | Tegmax | TegUp | FLL | BKM |
| Net revenue from services rendered | 45,972 | 36,705 | 3,567 | - | - | 34,821 | 5,301 |
| Cost of services rendered | (40,056) | (28,376) | (1,588) | - | - | (23,978) | (4,898) |
| Gross profit | 5,916 | 8,329 | 1,979 | - | - | 10,843 | 403 |
| General and administrative expenses | (2,993) | (2,639) | (58) | (2) | (2) | (5,782) | (1,234) |
| Other net income (expenses) | 1,268 | 115 | - | - | - | (547) | - |
| | (1,725) | (2,524) | (58) | (2) | (2) | (6,329) | (1,234) |
| Operating income (loss) | 4,191 | 5,805 | 1,921 | (2) | (2) | 4,514 | (831) |
| Equity income | - | - | - | - | (182) | (442) | - |
| Net finance result | (979) | 236 | 1,475 | 73 | 31 | 385 | 167 |
| Income (loss) before taxes | 3,212 | 6,041 | 3,396 | 71 | (153) | 4,457 | (664) |
| Income tax and social contribution | (1,126) | (2,005) | (905) | (17) | (8) | (1,506) | 222 |
| **Net income (loss) for the period** | **2,086** | **4,036** | **2,491** | **54** | **(161)** | **2,951** | **(442)** |

(In thousands of Brazilian reais, except as otherwise noted)

| | From January to June 2025 | | | | | |
|---|---|---|---|---|---|---|
| | TCE | TLA | Niyati | Tegmax | TegUp | FLL |
| Net revenue from services rendered | 59,927 | 30,456 | 3,407 | - | - | 27,231 |
| Cost of services rendered | (48,273) | (24,221) | (1,579) | - | - | (17,569) |
| Gross profit (loss) | 11,654 | 6,235 | 1,828 | - | - | 9,662 |
| General and administrative expenses | (4,802) | (1,791) | (111) | (11) | (2) | (3,829) |
| Other net expenses | (28) | 122 | - | - | - | 7 |
| | (4,830) | (1,669) | (111) | (11) | (2) | (3,822) |
| Operating income (loss) | 6,824 | 4,566 | 1,717 | (11) | (2) | 5,840 |
| Equity income | - | - | - | - | (790) | - |
| Net finance result | (396) | 291 | 1,144 | 63 | 27 | 398 |
| Income (loss) before taxes | 6,428 | 4,857 | 2,861 | 52 | (765) | 6,238 |
| Income tax and social contribution | (2,139) | (1,634) | (761) | (14) | (7) | (2,091) |
| **Net income (loss) for the period** | **4,289** | **3,223** | **2,100** | **38** | **(772)** | **4,147** |

Jointly controlled entity, respectively:

| | GDL |
|---|---|
| **On June 30, 2026** | |
| Assets | 133,497 |
| Liabilities | 52,447 |
| Shareholders' equity | 81,050 |
| **On December 31, 2025** | |
| Assets | 139,580 |
| Liabilities | 73,140 |
| Shareholders' equity | 66,440 |

| | From January to June 2026 | From January to June 2025 |
|---|---|---|
| | GDL | GDL |
| Net revenue from services rendered | 121,611 | 145,630 |
| Cost of services rendered | (89,035) | (88,148) |
| Gross profit | 32,576 | 57,482 |
| General and administrative expenses | (9,677) | (6,891) |
| | (9,677) | (6,891) |
| Operating income | 22,899 | 50,591 |
| Net finance result | (668) | (693) |
| Income before taxes | 22,231 | 49,898 |
| Income tax and social contribution | (7,621) | (17,820) |
| **Net income for the period** | **14,610** | **32,078** |

(In thousands of Brazilian reais, except as otherwise noted)

## 10 Property, plant, and equipment

**Movement of property, plant and equipment**

| | Land | Buildings | Computers and peripherals | Installations | Vehicles | Machinery, equipment and tools | Improvements in third-party property (i) | Furniture, fixtures, packaging and others (ii) | Construction in progress (iii) | Total |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | | Parent Company |
| **Net balances as of January 1, 2026** | **2,500** | **5,356** | **749** | **4,878** | **58,297** | **3,185** | **19,952** | **2,748** | **25,443** | **123,108** |
| Additions | - | - | 101 | 53 | 327 | 328 | 876 | 685 | 8,737 | **11,107** |
| Disposals | - | - | - | - | (80) | - | - | - | - | **(80)** |
| Depreciation | - | (227) | (191) | (435) | (2,020) | (285) | (3,315) | (265) | - | **(6,738)** |
| Others | - | - | - | - | - | (18) | - | - | (117) | **(135)** |
| **Net balances as of June 30, 2026** | **2,500** | **5,129** | **659** | **4,496** | **56,524** | **3,210** | **17,513** | **3,168** | **34,063** | **127,262** |
| **Balances as of June 30, 2026** | | | | | | | | | | |
| Cost | 2,500 | 11,334 | 8,254 | 11,438 | 98,868 | 12,232 | 84,041 | 6,872 | 34,063 | **269,602** |
| Accumulated depreciation | - | (6,205) | (7,595) | (6,942) | (42,344) | (9,022) | (66,528) | (3,704) | - | **(142,340)** |
| **Net balances as of June 30, 2026** | **2,500** | **5,129** | **659** | **4,496** | **56,524** | **3,210** | **17,513** | **3,168** | **34,063** | **127,262** |

| | Land | Buildings | Computers and peripherals | Installations | Vehicles | Machinery, equipment and tools | Improvements in third-party property (i) | Furniture, fixtures, packaging and others (ii) | Construction in progress (iii) | Total |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | | Parent Company |
| **Net balances as of January 1, 2025** | **2,322** | **5,808** | **1,371** | **5,487** | **50,662** | **2,971** | **11,972** | **2,077** | **4,746** | **87,416** |
| Additions | - | - | 12 | 168 | 176 | 90 | 1,513 | 395 | 8,842 | **11,196** |
| Disposals | - | - | (3) | - | (146) | - | - | - | - | **(149)** |
| Depreciation | - | (226) | (352) | (470) | (1,849) | (248) | (2,162) | (207) | - | **(5,514)** |
| Others | - | - | - | - | - | - | - | - | (32) | **(32)** |
| **Net balances as of June 30, 2025** | **2,322** | **5,582** | **1,028** | **5,185** | **48,843** | **2,813** | **11,323** | **2,265** | **13,556** | **92,917** |
| **Balances as of June 30, 2025** | | | | | | | | | | |
| Cost | 2,322 | 11,334 | 8,095 | 11,376 | 87,211 | 11,300 | 72,339 | 5,469 | 13,556 | **223,002** |
| Accumulated depreciation | - | (5,752) | (7,067) | (6,191) | (38,368) | (8,487) | (61,016) | (3,204) | - | **(130,085)** |
| **Net balances as of June 30, 2025** | **2,322** | **5,582** | **1,028** | **5,185** | **48,843** | **2,813** | **11,323** | **2,265** | **13,556** | **92,917** |

(i) The Company makes improvements in third-party properties for the development of its operations. Part of these improvements are made to Pactus Empreendimentos e Participações Ltda., which is considered a related party, totaling BRL 1,169 from January to June 2026 (BRL 3,229 from January to June 2025).

(ii) The balances presented in furniture, fixtures and other assets.

(iii) Construction in progress mainly refers to projects and improvements in owned and third-party properties.

(In thousands of Brazilian reais, except as otherwise noted)

Consolidated

| | Land | Buildings | Computers and peripherals | Installations | Vehicles | Machinery, equipment and tools | Improvements in third-party property (i) | Furniture, fixtures, and other operational assets (ii) | Construction in progress (iii) | Total |
|---|---|---|---|---|---|---|---|---|---|---|
| **Net balances as of January 1, 2026** | **103,343** | **57,876** | **828** | **7,095** | **91,082** | **4,066** | **25,049** | **5,038** | **26,664** | **321,041** |
| Additions | 5,639 | - | 150 | 53 | 2,517 | 677 | 1,226 | 763 | 9,742 | **20,767** |
| Disposals | - | - | - | - | (83) | - | - | (12) | - | **(95)** |
| Depreciation | - | (1,650) | (205) | (714) | (3,170) | (392) | (4,463) | (1,418) | - | **(12,012)** |
| Others | - | - | - | - | - | (18) | - | - | (111) | **(129)** |
| **Net balances as of June 30, 2026** | **108,982** | **56,226** | **773** | **6,434** | **90,346** | **4,333** | **21,812** | **4,371** | **36,295** | **329,572** |
| **Balances as of June 30, 2026** | | | | | | | | | | |
| Cost | 108,982 | 82,529 | 9,087 | 17,734 | 147,460 | 17,746 | 111,614 | 15,561 | 36,295 | **547,008** |
| Accumulated depreciation | - | (26,303) | (8,314) | (11,300) | (57,114) | (13,413) | (89,802) | (11,190) | - | **(217,436)** |
| **Net balances as of June 30, 2026** | **108,982** | **56,226** | **773** | **6,434** | **90,346** | **4,333** | **21,812** | **4,371** | **36,295** | **329,572** |

Consolidated

| | Land | Buildings | Computers and peripherals | Installations | Vehicles | Machinery, equipment and tools | Improvements in third-party property (i) | Furniture, fixtures, and other operational assets (ii) | Construction in progress (iii) | Total |
|---|---|---|---|---|---|---|---|---|---|---|
| **Net balances as of January 1, 2025** | **63,138** | **61,177** | **1,439** | **8,274** | **79,034** | **4,013** | **16,351** | **6,345** | **5,842** | **245,613** |
| Additions | - | - | 12 | 168 | 210 | 129 | 2,686 | 713 | 8,931 | **12,849** |
| Disposals | - | - | (3) | - | (583) | 1 | - | (24) | - | **(609)** |
| Depreciation | - | (1,650) | (364) | (756) | (2,810) | (359) | (3,154) | (1,431) | - | **(10,524)** |
| Others | - | - | - | - | - | 1 | - | - | (5) | **(4)** |
| **Net balances as of June 30, 2025** | **63,138** | **59,527** | **1,084** | **7,686** | **75,851** | **3,785** | **15,883** | **5,603** | **14,768** | **247,325** |
| **Balances on June 30, 2025** | | | | | | | | | | |
| Cost | 63,138 | 82,529 | 8,844 | 17,672 | 127,545 | 16,456 | 97,980 | 14,921 | 14,768 | **443,853** |
| Accumulated depreciation | - | (23,002) | (7,760) | (9,986) | (51,694) | (12,671) | (82,097) | (9,318) | - | **(196,528)** |
| **Net balances as of June 30, 2025** | **63,138** | **59,527** | **1,084** | **7,686** | **75,851** | **3,785** | **15,883** | **5,603** | **14,768** | **247,325** |

(i) The Company makes improvements in third-party properties for the development of its operations. Part of these improvements are made to Pactus Empreendimentos e Participações Ltda., which is considered a related party, totaling BRL 1,169 from January to June 2026 (BRL 3,229 from January to June 2025).

(ii) The balances reported under furniture, utensils, and other operating assets for the period ended relate substantially to packaging materials—characterized as long-life, custom, returnable containers—used in the industrial segment's integrated logistics division..

(iii) Construction in progress mainly refers to projects and improvements in owned and third-party properties.

(In thousands of Brazilian reais, except as otherwise noted)

Depreciation amounts split between cost and expenses were recorded as follows:

| | Parent Company | | Consolidated | |
|---|---|---|---|---|
| | From January 2026 to June 2026 | From January 2025 to June 2025 | From January 2026 to June 2026 | From January 2025 to June 2025 |
| Cost of services rendered | (6,183) | (5,062) | (11,450) | (10,066) |
| General and administrative expenses | (555) | (452) | (562) | (458) |
| | **(6,738)** | **(5,514)** | **(12,012)** | **(10,524)** |

## 11 Intangible assets

**Movement of intangible assets**

| | Parent Company | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | 2026 | | | | | | 2025 | | | | | |
| | Goodwill Nortev | Goodwill Boni Amazon | Total | Software | Intangible in progress | Total | Goodwill Nortev | Goodwill Boni Amazon | Total | Software | Intangible in progress | Total |
| **Net balances as of January 1** | **120,877** | **32,791** | **153,668** | **31,158** | **2,437** | **187,263** | **120,877** | **32,791** | **153,668** | **29,385** | **595** | **183,648** |
| Additions | - | - | **-** | 2,162 | 3,595 | **5,757** | - | - | **-** | 2,743 | 5,518 | **8,261** |
| Amortization | - | - | **-** | (5,080) | - | **(5,080)** | - | - | **-** | (4,524) | - | **(4,524)** |
| **Net balances on June 30** | **120,877** | **32,791** | **153,668** | **28,240** | **6,032** | **187,940** | **120,877** | **32,791** | **153,668** | **27,604** | **6,113** | **187,385** |
| **Balances on June 30** | | | | | | | | | | | | |
| Cost | 120,877 | 34,851 | **155,728** | 96,809 | 6,032 | **258,569** | 120,877 | 34,851 | **155,728** | 86,064 | 6,113 | **247,905** |
| Accumulated amortization | - | (2,060) | **(2,060)** | (68,569) | - | **(70,629)** | - | (2,060) | **(2,060)** | (58,460) | - | **(60,520)** |
| **Net balances on June 30** | **120,877** | **32,791** | **153,668** | **28,240** | **6,032** | **187,940** | **120,877** | **32,791** | **153,668** | **27,604** | **6,113** | **187,385** |

(In thousands of Brazilian reais, except as otherwise noted)

| | Consolidated | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | 2026 | | | | | | | | 2025 | | | | | | |
| | Goodwill Nortev | Goodwill Boni Amazon | Goodwill TCE | Goodwill Buskar-me | Total | Software | Intangible in progress | Total | Goodwill Nortev | Goodwill Boni Amazon | Goodwill TCE | Total | Software | Intangible in progress | Total |
| **Net balances as of January 1** | **120,877** | **32,791** | **6,364** | **12,983** | **173,015** | **35,527** | **3,755** | **212,297** | **120,877** | **32,791** | **6,364** | **160,032** | **30,316** | **595** | **190,943** |
| Additions | - | - | - | - | **-** | 2,607 | 3,661 | **6,268** | - | - | - | **-** | 2,743 | 5,662 | **8,405** |
| Amortization | - | - | - | - | **-** | (5,615) | - | **(5,615)** | - | - | - | **-** | (4,672) | - | **(4,672)** |
| Others | - | - | - | - | **-** | - | - | **-** | - | - | - | **-** | (9) | - | **(9)** |
| **Net balances on June 30** | **120,877** | **32,791** | **6,364** | **12,983** | **173,015** | **32,519** | **7,416** | **212,950** | **120,877** | **32,791** | **6,364** | **160,032** | **28,378** | **6,257** | **194,667** |
| **Balances on June 30** | | | | | | | | | | | | | | | |
| Cost | 120,877 | 34,851 | 6,364 | 12,983 | **175,075** | 102,796 | 7,416 | **285,287** | 120,877 | 34,851 | 6,364 | **162,092** | 87,746 | 6,257 | **256,095** |
| Accumulated amortization | - | (2,060) | - | - | **(2,060)** | (70,277) | - | **(72,337)** | - | (2,060) | - | **(2,060)** | (59,368) | - | **(61,428)** |
| **Net balances on June 30** | **120,877** | **32,791** | **6,364** | **12,983** | **173,015** | **32,519** | **7,416** | **212,950** | **120,877** | **32,791** | **6,364** | **160,032** | **28,378** | **6,257** | **194,667** |

Amortization amounts split between cost and expenses were recorded as follows:

| | Parent Company | | Consolidated | |
|---|---|---|---|---|
| | From January 2026 to June 2026 | From January 2025 to June 2025 | From January 2026 to June 2026 | From January 2025 to June 2025 |
| Cost of services rendered | (1,219) | (1,114) | (1,755) | (1,255) |
| General and administrative expenses | (3,861) | (3,410) | (3,860) | (3,417) |
| | **(5,080)** | **(4,524)** | **(5,615)** | **(4,672)** |

(In thousands of Brazilian reais, except as otherwise noted)

## 12 Loans and borrowings

| | Parent Company | | Consolidated | |
|---|---|---|---|---|
| | June 30 2026 | December 31 2025 | June 30 2026 | December 31 2025 |
| **Loans and borrowings – local currency** | | | | |
| NCE – Export Credit Note (a.i) | 66,676 | 63,857 | 66,678 | 63,857 |
| Finame (a.ii) | 39,263 | 41,703 | 59,714 | 62,093 |
| FINAME - Renova Frota (a.iii) | 6,151 | - | 14,622 | - |
| | **112,090** | **105,560** | **141,014** | **125,950** |
| Current | 32,942 | 29,256 | 34,909 | 29,767 |
| Non-current | 79,148 | 76,304 | 106,105 | 96,183 |
| | **112,090** | **105,560** | **141,014** | **125,950** |

Considering bank loans, the Company's average total cost of gross debt as of June 30, 2026 was CDI + 0.94% (CDI + 1.34% as of December 31, 2025).

### a. Loans and borrowings

### i. NCE – Export Credit Note

In August 2023, the Company entered into a Real-denominated loan agreement with Banco Santander S.A., without collateral, in the amount of BRL 45,000, with principal due in 2 equal installments of BRL 22,500 (August 2025 and August 2026) and semiannual interest payments starting in February 2024. The negotiated interest rate was CDI for the period plus 1.65% per year. The interest rate on this contract as of June 30, 2026 is 15.83% per year (as of December 31, 2025 it is 16.58% per year). This transaction has no restrictive clauses (financial covenants).

In December 2025, the Company entered into a Real-denominated loan agreement with Banco Itaú S.A., without collateral, in the amount of BRL 40,000, with principal due at maturity (December 2027) and annual interest payments starting in December 2026. The negotiated interest rate was CDI for the period plus 0.80% per year. The interest rate on this contract as of June 30, 2026 is 14.95% per year (as of December 31, 2025 it is 15.70% per year). This transaction has no restrictive clauses (financial covenants).

### ii. BNDES Finame

**<u>TGL – Tegma Gestão Logística S.A.</u>**

In November 2022, the Company entered into a Real-denominated loan agreement with BNDES (Banco Nacional de Desenvolvimento Econômico e Social) under the Finame Direto program, with approved credit of BRL 45,000 for the acquisition of domestically manufactured capital goods.

In December 2022, part of the credit line was drawn down in the principal amount of BRL 32,568; in February 2024, there was an additional drawdown of BRL 5,910; and in March 2025, the final drawdown of BRL 6,522, totaling BRL 45,000 upon proof of investments for renewal of the Company's own fleet of tractors. For this borrowing, the negotiated interest rate was SELIC + 1.50% per year, with semiannual interest payments and a grace period of 2 (two) years. After the grace period, principal amortization will be monthly, with maturities in December 2032 for the initial tranche, February 2034 for the additional tranche and March 2035 for the final tranche. Considering the index, the interest rate on this contract is 15.75% per year as of June 30, 2026 (16.5% per year as of December 31, 2025).

The loan is subject to acceleration if the following leverage and interest coverage ratios are not maintained:

- Net debt/EBITDA (i) less than or equal to 2.50; and
- EBITDA/net financial expense greater than or equal to 1.50.

(i) EBITDA – net income for the last 12 months, plus income taxes, net financial expenses net of financial income, and depreciation, amortization and depletion.

As of June 30, 2026, the Company is in compliance with these covenants.

**TCE – Tegma Cargas Especiais Ltda.**

In September 2023, Tegma Cargas Especiais Ltda. entered into a Real-denominated loan agreement with BNDES under the Finame Direto program, with approved credit of BRL 20,000 for acquisition of domestically manufactured capital goods.

In September 2023, part of the credit line was drawn down in the principal amount of BRL 6,266; in December 2023 there was an additional drawdown of BRL 5,005; and in May 2024, a drawdown of BRL 8,729, totaling BRL 20,000 upon proof of investments in the acquisition of silo trailers intended for transportation of chemical products. For this borrowing, the negotiated interest rate was SELIC + 1.69% per year, with semiannual interest payments and a grace period of 3 (three) years. After the grace period, principal amortization will be monthly, with maturities in September 2039, December 2039 and May 2040, respectively, for each of the tranches mentioned above. Considering the index, the interest rate on this contract is 15.94% per year as of June 30, 2026 (16.69% per year as of December 31, 2025).

The loan is subject to acceleration if the following leverage and interest coverage ratios are not maintained:

- Net Debt/EBITDA at a level less than or equal to 2.5 (two and five tenths); and EBITDA/Net Financial Expenses at a level greater than or equal to 1.5 (one and five tenths).

As of June 30, 2026, the Company is in compliance with these covenants.

### iii. Renova Frota BNDES

**TGL – Tegma Gestão Logística S.A.**

In May 2026, the Company entered into a Real-denominated loan agreement with Banco Votorantim, in the form of a Bank Credit Note (Cédula de Crédito Bancário - CCB), relating to financing through the on-lending of BNDES funds, under the Renova Frota line, intended for the acquisition of domestically manufactured capital goods. The financing was contracted in the amount of BRL 6,276, subject to evidence of the investments made in renewing the Company's own fleet of tractors.

The operation has a grace period of 6 (six) months at a fixed rate of 10.34% per year. After that period, principal amortization and interest payments will occur monthly, with final maturity in June 2031.

With the aim of aligning this transaction with its debt profile, as stated in Note 4, item h, the Company entered into a derivative financial instrument with Banco Votorantim, with amounts and maturities matching those of the financing. Through this operation, the exposure to the fixed rate of 10.34% per year was replaced by exposure to a floating rate corresponding to CDI less 2.22% per year. Considering the index applicable to the operation, the interest rate on the contract corresponded to 11.93% per year as of June 30, 2026.

**FLL - Fastline Logística Automotiva Ltda.**

In May 2026, the subsidiary Fastline Logística Automotiva Ltda. entered into a Real-denominated loan agreement with Banco Votorantim, also in the form of a Bank Credit Note (Cédula de Crédito Bancário - CCB), relating to financing through the on-lending of BNDES funds under the Renova Frota line, intended for the acquisition of domestically manufactured capital goods. The financing was contracted in the amount of BRL 8,646, subject to evidence of the investments made in renewing the Company's own fleet of tractors.

The operation has a grace period of 6 (six) months at a fixed rate of 10.34% per year. After that period, principal amortization and interest payments will occur monthly, with final maturity in June 2031.

With the aim of aligning this transaction with its debt profile, as stated in explanatory note no. 4, item h, the subsidiary entered into a derivative financial instrument with Banco Votorantim, with amounts and maturities matching those of the financing. Through this operation, the exposure to the fixed rate of 10.34% per year was replaced by exposure to a floating rate corresponding to CDI less 2.22% per year. Considering the index applicable to the operation, the interest rate on the contract corresponded to 11.93% per year as of June 30, 2026.

(In thousands of Brazilian reais, except as otherwise noted)

### Maturity schedule

The remaining installments present the following maturity schedule for loans and borrowings:

| | Parent Company | | Consolidated | |
|---|---|---|---|---|
| | June 30 2026 | December 31 2025 | June 30 2026 | December 31 2025 |
| From 1 to 12 months | 32,942 | 29,256 | 34,909 | 29,767 |
| From 13 to 24 months | 47,020 | 45,421 | 50,483 | 46,628 |
| From 25 to 36 months | 7,020 | 5,625 | 10,479 | 7,163 |
| From 37 to 48 months | 7,020 | 5,625 | 10,479 | 7,163 |
| From 49 to 60 months | 6,894 | 5,625 | 10,179 | 7,163 |
| From 61 to 72 months | 5,625 | 5,625 | 7,163 | 7,163 |
| From 73 to 84 months | 3,589 | 5,625 | 5,128 | 7,163 |
| From 85 to 96 months | 1,369 | 1,554 | 2,908 | 3,092 |
| From 97 to 108 months | 611 | 1,000 | 2,150 | 2,538 |
| From 109 to 120 months | - | 204 | 1,538 | 1,742 |
| From 121 to 132 months | - | - | 1,538 | 1,538 |
| From 133 to 144 months | - | - | 1,538 | 1,538 |
| From 145 to 156 months | - | - | 1,538 | 1,538 |
| From 157 to 168 months | - | - | 984 | 1,418 |
| From 169 to 180 months | - | - | - | 336 |
| | **112,090** | **105,560** | **141,014** | **125,950** |
| Current | 32,942 | 29,256 | 34,909 | 29,767 |
| Non-current | 79,148 | 76,304 | 106,105 | 96,183 |
| | **112,090** | **105,560** | **141,014** | **125,950** |

### Change of loans and borrowings

The change for the year is as follows:

| | Parent Company | | Consolidated | |
|---|---|---|---|---|
| | 2026 | 2025 | 2026 | 2025 |
| **Loans and borrowings** | | | | |
| **Balance as of January 1** | **105,560** | **85,708** | **125,950** | **105,996** |
| New borrowings | 6,276 | 6,522 | 14,922 | 6,522 |
| Accrued interest | 7,694 | 6,137 | 9,324 | 7,570 |
| Principal repayment | (2,220) | (2,105) | (2,220) | (2,105) |
| Interest paid | (5,095) | (5,401) | (6,662) | (6,778) |
| Adjust the fair value of the hedged item | (125) | - | (300) | - |
| **Balance on June 30** | **112,090** | **90,861** | **141,014** | **111,205** |

### b. Derivative financial instruments

(In thousands of Brazilian reais, except as otherwise noted)

As of June 30, 2026, the *swap* was recorded under Derivative Financial Instruments - *swap*, in non-current liabilities. The Company did not offset the derivative against the debt, in accordance with presentation requirements.

The position of derivative financial instruments is presented below:

| | Parent Company | | Consolidated | |
|---|---|---|---|---|
| | June 30 2026 | December 31 2025 | June 30 2026 | December 31 2025 |
| Derivative financial instruments - swap (liability) | | | | |
| Non-current | 128 | - | 308 | - |
| Borrowings and financing, net of swap | **112.218** | **105.560** | **141.322** | **125.950** |

## 13 Leases and right-of-use assets

Recognition and measurement of right-of-use assets and lease liabilities are carried out in accordance with accounting pronouncement CPC 06 (R2) Leases.

The main leases consist of third-party properties and operation-related equipment and have various terms, with the last maturity in July 2035.

The table below shows the rates applied to new contracts and renewals, considering contract terms:

| | Rates p.a. | |
|---|---|---|
| Contract terms | June 30 2026 | December 31 2025 |
| from 1 to 12 months | 15.73% | 15.94% |
| from 13 to 24 months | 15.69% | 16.05% |
| from 25 to 36 months | 15.81% | 15.64% |
| OVER 37 MONTHS | 15.40% | 17.26% |

In accordance with CVM Circular Letter 2/2019, the Company and its subsidiaries do not consider projected future inflation in the present value of future payments for measuring and remeasuring lease liabilities and right-of-use assets. Considering lease terms of up to 9 years, we do not estimate material impacts on the reported balances arising from current interest rates in the Brazilian market.

(In thousands of Brazilian reais, except as otherwise noted)

Movement of right-of-use assets for the year:

| | Parent Company | | | | |
|---|---|---|---|---|---|
| | | | 2026 | | 2025 |
| | Properties | Vehicles | Total | Properties | Total |
| **Net balances as of January 1** | **55,311** | **-** | **55,311** | **71,624** | **71,624** |
| Addition | 25,988 | 726 | 26,714 | 8,076 | 8,076 |
| Depreciation (i) | (14,950) | (45) | (14,995) | (13,513) | (13,513) |
| **Net balances on June 30** | **66,349** | **681** | **67,030** | **66,187** | **66,187** |
| **Balances on June 30** | | | | | |
| Cost | 113,336 | 726 | 114,062 | 84,576 | 84,576 |
| Accumulated depreciation | (46,987) | (45) | (47,032) | (18,389) | (18,389) |
| **Net balances on June 30** | **66,349** | **681** | **67,030** | **66,187** | **66,187** |
| **Balances on June 30** | | | | | |
| Balances with third parties | 55,093 | 681 | 55,774 | 46,492 | 46,492 |
| Balances with related parties (ii) | 11,256 | - | 11,256 | 19,695 | 19,695 |
| **Net balances on June 30** | **66,349** | **681** | **67,030** | **66,187** | **66,187** |

(In thousands of Brazilian reais, except as otherwise noted)

| | Consolidated | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| | 2026 | | | | 2025 | | | |
| | Properties | Vehicles | Machinery and equipment | Total | Properties | Vehicles | Machinery and equipment | Total |
| **Net balances as of January 1** | **61,093** | **3,256** | **3,901** | **68,250** | **59,259** | **-** | **5,760** | **65,019** |
| Addition | 25,423 | **879** | 44 | 26,346 | 24,835 | 5,005 | 69 | 29,909 |
| Disposal | - | - | (1,264) | (1,264) | - | - | - | - |
| Depreciation (i) | (16,064) | (964) | (648) | (17,676) | (14,458) | (861) | (963) | (16,282) |
| **Net balances on June 30** | **70,452** | **3,171** | **2,033** | **75,656** | **69,636** | **4,144** | **4,866** | **78,646** |
| **Balances on June 30** | | | | | | | | |
| Cost | 120,130 | 6,413 | 4,838 | 131,381 | 88,377 | 5,005 | 6,149 | 99,531 |
| Accumulated depreciation | (49,678) | (3,242) | (2,805) | (55,725) | (18,741) | (861) | (1,283) | (20,885) |
| **Net balances on June 30** | **70,452** | **3,171** | **2,033** | **75,656** | **69,636** | **4,144** | **4,866** | **78,646** |
| **Balances on June 30** | | | | | | | | |
| Balances with third parties | 66,986 | 3,171 | 2,033 | 72,190 | 62,173 | 4,144 | 4,866 | 71,183 |
| Balances with related parties (ii) | 3,466 | - | - | 3,466 | 7,463 | - | - | 7,463 |
| **Net balances on June 30** | **70,452** | **3,171** | **2,033** | **75,656** | **69,636** | **4,144** | **4,866** | **78,646** |

(i) Depreciation amounts for right-of-use assets are gross of taxes (PIS and COFINS), totaling BRL 14,995 at the Parent and BRL 17,675 on a consolidated basis as of June 30, 2026 (BRL 13,513 at the Parent and BRL 16,282 on a consolidated basis as of June 30, 2025), while the amounts recorded in profit or loss total BRL 14,118 at the Parent and BRL 16,549 on a consolidated basis as of June 30, 2026 (BRL 12,406 at the Parent and BRL 14,919 on a consolidated basis as of June 30, 2025).

(ii) Includes, in the Parent Company, BRL 7,790 as of June 30, 2026 (BRL 12,232 as of June 30, 2025), relating to right-of-use assets for real estate leases with the subsidiary Niyati Empreendimentos e Participações Ltda., as described in Explanatory Note No. 26.

Movement of lease liabilities for the year:

(In thousands of Brazilian reais, except as otherwise noted)

| | Parent Company | | | | |
|---|---|---|---|---|---|
| | 2026 | | | 2025 | |
| | Properties | Vehicles | Total | Properties | Total |
| **Balance as of January 1** | **63,253** | **-** | **63,253** | **78,782** | **78,782** |
| Additions | 25,988 | 726 | 26,714 | 8,076 | 8,076 |
| Accrued interest (i) | 4,875 | 8 | 4,883 | 5,652 | 5,652 |
| Principal payments | (15,566) | (42) | (15,608) | (12,785) | (12,785) |
| Interest payments | (4,875) | (8) | (4,883) | (5,652) | (5,652) |
| **Balance on June 30** | **73,675** | **684** | **74,359** | **74,073** | **74,073** |
| Current | 35,496 | 557 | 36,053 | 33,611 | 33,611 |
| Non-current | 38,179 | 127 | 38,306 | 40,462 | 40,462 |
| | **73,675** | **684** | **74,359** | **74,073** | **74,073** |
| Balances with third parties | 59,488 | 684 | 60,172 | 50,335 | 50,335 |
| Balances with related parties (ii) | 14,187 | - | 14,187 | 23,738 | 23,738 |
| | **73,675** | **684** | **74,359** | **74,073** | **74,073** |

(In thousands of Brazilian reais, except as otherwise noted)

| | Consolidated | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| | 2026 | | | | 2025 | | | |
| | Properties | Vehicles | Machinery and equipment | Total | Properties | Vehicles | Machinery and equipment | Total |
| **Balance as of January 1** | **67,316** | **3,501** | **5,250** | **76,067** | **63,832** | **5** | **7,240** | **71,077** |
| | | | | - | | | | |
| Additions | 25,423 | 879 | 44 | 26,346 | 24,835 | 5,005 | 69 | 29,909 |
| Disposals | - | - | (1,264) | (1,264) | - | (5) | - | (5) |
| Accrued interest (i) | 5,253 | 174 | 255 | 5,682 | 5,736 | 300 | 631 | 6,667 |
| Principal payments | (16,365) | (654) | (885) | (17,904) | (13,416) | (714) | (993) | (15,123) |
| Interest payments | (5,254) | (174) | (255) | (5,683) | (5,736) | (300) | (631) | (6,667) |
| **Balance on June 30** | **76,373** | **3,726** | **3,145** | **83,244** | **75,251** | **4,291** | **6,316** | **85,858** |
| Current | 36,895 | 2,682 | 2,086 | 41,663 | 34,495 | 2,032 | 2,761 | 39,288 |
| Non-current | 39,478 | 1,044 | 1,059 | 41,581 | 40,756 | 2,258 | 3,556 | 46,570 |
| | **76,373** | **3,726** | **3,145** | **83,244** | **75,251** | **4,290** | **6,317** | **85,858** |
| Balances with third parties | 72,165 | 3,726 | 3,145 | 79,036 | 66,382 | 4,290 | 6,317 | 76,989 |
| Balances with related parties (ii) | 4,208 | - | - | 4,208 | 8,869 | - | - | 8,869 |
| | **76,373** | **3,726** | **3,145** | **83,244** | **75,251** | **4,290** | **6,317** | **85,858** |

(i) Interest expense amounts are gross of taxes (PIS and COFINS), totaling BRL 4,883 at the Parent and BRL 5,681 on a consolidated basis as of June 30, 2026 (BRL 5,652 at the Parent and BRL 6,667 on a consolidated basis as of June 30, 2025), while the amounts recorded in profit or loss total BRL 4,468 at the Parent and BRL 4,897 on a consolidated basis as of June 30, 2026 (BRL 5,149 at the Parent and BRL 6,062 on a consolidated basis as of June 30, 2025).

(ii) Includes, at the Parent, BRL 9,979 as of June 30, 2026 (BRL 14,869 as of June 30, 2025), relating to lease liabilities for real estate leases with the subsidiary Niyati Empreendimentos e Participações Ltda., as described in Explanatory Note No. 26.

(In thousands of Brazilian reais, except as otherwise noted)

Lease payments are scheduled as follows:

| | Parent Company | | Consolidated | |
|---|---|---|---|---|
| | June 30 2026 | December 31 2025 | June 30 2026 | December 31 2025 |
| From 1 to 12 months | 36,053 | 33,528 | 41,663 | 40,031 |
| From 13 to 24 months | 20,665 | 16,911 | 23,298 | 22,951 |
| From 25 to 36 months | 11,189 | 11,740 | 11,503 | 11,482 |
| Over 37 months | 6,452 | 1,074 | 6,780 | 1,603 |
| | **74,359** | **63,253** | **83,244** | **76,067** |
| Current | 36,053 | 33,528 | 41,663 | 40,031 |
| Non-current | 38,306 | 29,725 | 41,581 | 36,036 |
| | **74,359** | **63,253** | **83,244** | **76,067** |
| Balances with third parties | 60,172 | 43,168 | 79,036 | 68,471 |
| Balances with related parties | 14,187 | 20,085 | 4,208 | 7,596 |
| | **74,359** | **63,253** | **83,244** | **76,067** |

The Company recognizes lease liabilities at the present value of gross lease payments, including potential tax credits to be realized upon settlement of each lease installment. Thus, the potential tax credit embedded in lease liabilities and right-of-use assets is:

| | On June 30, 2026 | | On December 31, 2025 | |
|---|---|---|---|---|
| | Nominal | Present value | Nominal | Present value |
| Lease consideration | 118,879 | 93,223 | 107,341 | 88,556 |
| Potential PIS and COFINS (9.25%) (i) | 9,660 | 7,519 | 8,423 | 6,985 |

(i) Vehicle leases and contracts with individuals do not have PIS and COFINS tax credits.

(In thousands of Brazilian reais, except as otherwise noted)

## 14 Taxes payable

| | Parent Company | | Consolidated | |
|---|---|---|---|---|
| | June 30 2026 | December 31 2025 | June 30 2026 | December 31 2025 |
| Contribution for the Financing of Social Security (COFINS) | 8,223 | 6,729 | 9,413 | 7,969 |
| Withholding income tax (IRRF) from third parties | 444 | 439 | 518 | 489 |
| Urban property tax (IPTU) | 10 | - | 256 | - |
| Tax on circulation of goods and services (ICMS) | 25,912 | 18,953 | 27,695 | 20,490 |
| Service tax (ISS) | 993 | 1,275 | 1,402 | 1,774 |
| Social integration program (PIS) | 1,643 | 1,217 | 1,941 | 1,525 |
| Other taxes payable | 998 | 922 | 1,088 | 988 |
| | **38,223** | **29,535** | **42,313** | **33,235** |

## 15 Salaries and payroll taxes and benefits

| | Parent Company | | Consolidated | |
|---|---|---|---|---|
| | June 30 2026 | December 31 2025 | June 30 2026 | December 31 2025 |
| Vacation payable | 15,941 | 15,883 | 19,045 | 18,434 |
| National Social Security Institute payable | 8,259 | 7,060 | 9,204 | 7,913 |
| Bonuses and profit sharing payable | 6,540 | 11,676 | 7,367 | 12,547 |
| Provision for 13th salary | 5,904 | - | 7,049 | - |
| Government Severance Indemnity Fund payable | 1,472 | 1,527 | 1,737 | 1,814 |
| Other | 994 | 1,739 | 1,121 | 1,974 |
| | **39,110** | **37,885** | **45,523** | **42,682** |

## 16 Judicial deposits and provision for legal claims

The Company is party to labor, civil, tax and other proceedings in progress totaling, at the Parent, BRL 216,313 as of June 30, 2026 (BRL 209,025 as of December 31, 2025) and, on a consolidated basis, BRL 245,402 as of June 30, 2026 (BRL 235,768 as of December 31, 2025). These proceedings are under discussion in both the administrative and judicial forums. Where applicable, they are supported by judicial deposits. These amounts include all proceedings classified as probable, possible and remote. Provisions for probable losses from these proceedings are estimated and updated by Management as expected future outflows arise, based on opinions from external legal counsel.

The amounts mentioned above are classified as follows:

| Parent Company | Consolidated |
|---|---|

| Risk | June 30 2026 | December 31 2025 | June 30 2026 | December 31 2025 |
|---|---|---|---|---|
| Probable | 17,823 | 17,680 | 20,811 | 20,664 |
| Possible | 162,668 | 154,098 | 184,169 | 174,008 |
| Remote | 35,822 | 37,247 | 40,422 | 41,096 |
| | **216,313** | **209,025** | **245,402** | **235,768** |

**Provisions recognized based on probable losses**

Provisions recognized and related judicial deposits, where applicable, are shown below:

| | Parent Company | | | |
|---|---|---|---|---|
| | Judicial deposits | | Provisions for legal claims | |
| | June 30 2026 | December 31 2025 | June 30 2026 | December 31 2025 |
| Labor and social security | 18,488 | 17,587 | (15,637) | (14,863) |
| Tax | 3,623 | 3,505 | (153) | (151) |
| Civil (i) | 724 | 682 | (2,033) | (2,666) |
| | **22,835** | **21,774** | **(17,823)** | **(17,680)** |

| | Consolidated | | | |
|---|---|---|---|---|
| | Judicial deposits | | Provisions for legal claims | |
| | June 30 2026 | December 31 2025 | June 30 2026 | December 31 2025 |
| Labor and social security | 21,189 | 20,267 | (18,625) | (17,847) |
| Tax | 3,623 | 3,505 | (153) | (151) |
| Civil (i) | 852 | 806 | (2,033) | (2,666) |
| | **25,664** | **24,578** | **(20,811)** | **(20,664)** |

(i) Includes a provision arising from the sale of Direct Express between the Company and 8M Participações, which provides that the Company is obligated to indemnify 8M Participações for any legal claims relating to facts prior to the purchase date that exceeded, in the aggregate, BRL 40,000. On the other hand, 8M Participações is obligated to indemnify the Company for potential legal claims related to events after the purchase date. In 2017, the amount of obligations paid by 8M Participações and indemnifiable by the Company exceeded the aggregate amount. As of June 30, 2026, the balance of existing provisions related to contingencies known to the Company totals BRL 1,296 (BRL 2,355 as of December 31, 2025).

(In thousands of Brazilian reais, except as otherwise noted)

The movement in provisions for legal claims for the year is as follows:

| | Parent Company | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| | 2026 | | | | 2025 | | | |
| | Labor and social security | Tax | Civil | Total | Labor and social security | Tax | Civil | Total |
| **Balance as of January 1** | **14,863** | **151** | **2,666** | **17,680** | **14,717** | **149** | **3,808** | **18,674** |
| Additions (reversal) | 627 | 2 | 6,735 | 7,364 | 385 | 10 | 171 | 566 |
| Additions – INSS FAP | 326 | - | - | 326 | 369 | - | - | 369 |
| Legal claims payable | (1) | - | (4,401) | (4,402) | (7) | - | - | (7) |
| Write-off against judicial deposits | (100) | - | (622) | (722) | (85) | - | - | (85) |
| Pagamento | (78) | - | (2,345) | (2,423) | (268) | (5) | (44) | (317) |
| **Balance on June 30** | **15,637** | **153** | **2,033** | **17,823** | **15,111** | **154** | **3,935** | **19,200** |

| | Consolidated | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| | 2026 | | | | 2025 | | | |
| | Labor and social security | Tax | Civil | Total | Labor and social security | Tax | Civil | Total |
| **Balance as of January 1** | **17,847** | **151** | **2,666** | **20,664** | **17,607** | **149** | **3,936** | **21,692** |
| Additions (reversal) | 696 | 2 | 6,735 | 7,433 | 405 | 10 | 171 | 586 |
| Additions – INSS FAP | 343 | - | - | 343 | 419 | - | - | 419 |
| Legal claims payable | (38) | - | (4,401) | (4,439) | (7) | - | - | (7) |
| Write-off against judicial deposits | (126) | - | (622) | (748) | (116) | - | - | (116) |
| Pagamento | (97) | - | (2,345) | (2,442) | (272) | (5) | (44) | (321) |

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| Balance on June 30 | 18,625 | 153 | 2,033 | 20,811 | 18,036 | 154 | 4,063 | 22,253 |

(In thousands of Brazilian reais, except as otherwise noted)

**Possible losses not provided for in the balance sheet**

The Company has tax, civil and labor lawsuits not provisioned because they involve possible losses as assessed by Management and external counsel, as shown below:

| | Parent Company | | Consolidated | |
|---|---|---|---|---|
| | June 30 2026 | December 31 2025 | June 30 2026 | December 31 2025 |
| Labor and social security | 12,705 | 10,496 | 15,040 | 12,646 |
| Tax | 137,797 | 131,668 | 156,759 | 149,297 |
| Civil | 12,166 | 11,934 | 12,370 | 12,065 |
| | **162,668** | **154,098** | **184,169** | **174,008** |

**Labor and social security**

These relate mainly to cases connected to discontinued operations, as well as cases in which the Company is jointly or subsidiarily liable with outsourced service providers.

**a. Tax**

Main types of tax disputes are:

- Challenges related to the origin of PIS and COFINS credits used to offset tax liabilities; and
- Challenges related to potential non-payment of ISS and ICMS.

The main claim relates to PIS and COFINS credits on all expenses incurred in subcontracting transportation companies under the SIMPLES regime. The basis of this dispute is the recognition of credits in December 2017. As a result, the Company (i) filed amended Federal Tax Debits and Credits Returns (DCTF) for the prior 5 years in order to allocate these PIS and COFINS credit amounts; and (ii) changed the way it calculates these contributions going forward. During 2018, the Company and its subsidiary TCE received decisions from the Federal Revenue Service of Brazil regarding the non-approval of the offsetting of tax debts with those respective past credits. It is worth noting that at the time there was no challenge to the merits of the credit origin, but rather a discrepancy in cross-checking ancillary obligations. The Company filed administrative appeals during 2018. As of June 30, 2026, the amount at the Parent is BRL 47,517 (BRL 45,885 as of December 31, 2025) and on a consolidated basis BRL 51,036 (BRL 49,254 as of December 31, 2025).

In addition, the Company became aware of an infringement notice challenging the full use of this credit during calendar year 2019, with updated amount as of June 30, 2026 of BRL 13.674 at the Parent (as of December 31, 2025, BRL 11,306), and became aware, in July 2024, of another infringement notice with updated amount as of June 30, 2026 of BRL 18,066 (as of December 31, 2025, BRL 16,007) at the Parent regarding calendar years 2021 and 2022. The defenses for these two infringement notices are pending judgment by the Administrative Council of Tax Appeals – CARF. Although the Company and its external advisors believe the thesis has solid legal arguments, the Company, conservatively, stopped applying this thesis in 2023, reclassifying these amounts in full as possible chances of success.

In February 2023, the Company received a decision from the Federal Revenue Service that did not approve part of the tax offsets made with PIS and COFINS credits arising from a judicial action, already final and unappealable, that granted the right to exclude ICMS from their respective tax bases. Of the total credit amount of BRL 103,406 used to offset tax debts, recognized in 2019 and 2020, BRL 22,766 was not approved as of June 30, 2026 (BRL 21,860 as of December 31, 2025), already including fines and interest. The Company filed a timely defense against this decision.

In January 2018, the Company became aware of an ISS assessment in the municipality of Mauá/SP through infringement notices issued between December 2017 and January 2018. As of June 30, 2026, the updated amount of the claim is BRL 7,525 (BRL 7,238 as of December 31, 2025); this amount is based on the revenue earned by the Mauá/SP branch.

Subsidiary Tegma Cargas Especiais LTDA became aware, in July 2025, of an infringement notice issued by the São Paulo State Treasury, which disallowed ICMS credits related to assessments from January 2021 to April 2025. The principal amount is BRL 3,915 and the total assessment, including interest and fines, as of June 30, 2026 is BRL 11,007 (BRL 10,406 as of December 31, 2025). The

Company filed an administrative defense, pending judgment by the São Paulo State Tax and Fees Tribunal.

**Civil**

The main indemnification claims relate to property damage, moral damages, and pension payments arising from traffic accidents involving carriers subcontracted by the Company.

**Other topics**

**a. Search and seizure – Operation Pacto**

On October 17, 2019 the Company was subject to a search and seizure warrant for data and documents authorized by the 1st Criminal Court of São Bernardo do Campo, due to an investigation that, until then, was unknown to the Company and that began with a "Partial Leniency Agreement" signed by one of Tegma's competitors in the market for new-vehicle transportation. The investigation seeks to determine alleged coordinated action in the transportation of imported new vehicles for a Company client, from Vitória Port to the Inland Customs Station; that operation ended in 2015 and even then represented an immaterial volume relative to the Company's revenues. The search and seizure did not affect the Company's operations.

As a result of the events described, the Board of Directors resolved, at a meeting held on November 1, 2019, to establish an Independent Committee composed of three members and advised by specialized firms to conduct a thorough and meticulous investigation of the facts attributed to the Company, based on the documentation from the Leniency Agreement that gave rise to the aforementioned Operation Pacto search and seizure. On July 30, 2020, the Company's Board of Directors received the final investigation report and opinion, which concluded that there is no evidence of anticompetitive practices nor any wrongdoing capable of supporting the allegations that gave rise to Operation Pacto.

In September 2022, charges were filed in that Operation. None of the defendants are Company employees and there was also no determination of any asset-related measure against Tegma. In June 2025, the Brazilian Supreme Federal Court (STF) recognized the nullity of the Operation and the illegality of all evidence produced, ordering the case to be dismissed; this was accepted by the first-instance court, closing the proceeding.

With regard to CADE, after successive extensions of the inquiry deadline, the respective Administrative Proceeding was initiated and is in an early evidentiary stage.

## 17 Income tax and social contribution

Income tax and social contribution balances in the balance sheet are:

(In thousands of Brazilian reais, except as otherwise noted)

| | Parent Company | | | | Consolidated | | | |
|---|---|---|---|---|---|---|---|---|
| | June 30 2026 | | December 31 2025 | | June 30 2026 | | December 31 2025 | |
| | Assets | Liabilities | Assets | Liabilities | Assets | Liabilities | Assets | Liabilities |
| Corporate income taxes (IRPJ) | 16,946 | (24,995) | 20,084 | (7,671) | 18,750 | (26,936) | 21,713 | (8,875) |
| Social contribution on net income (CSLL) | 5,521 | (9,909) | 6,716 | (3,946) | 5,707 | (10,656) | 6,842 | (4,531) |
| | **22,467** | **(34,904)** | **26,800** | **(11,617)** | **24,457** | **(37,592)** | **28,555** | **(13,406)** |
| Current | 1,611 | (34,904) | 6,665 | (11,617) | 3,601 | (37,592) | 8,420 | (13,406) |
| Non-current (i) | 20,856 | - | 20,135 | - | 20,856 | - | 20,135 | - |
| | **22,467** | **(34,904)** | **26,800** | **(11,617)** | **24,457** | **(37,592)** | **28,555** | **(13,406)** |

(i) In September 2021, the Brazilian Supreme Federal Court (STF) concluded the judgment of Extraordinary Appeal No. 1,063,187, ruling in favor of taxpayers and declaring the levy of IRPJ and CSLL on Selic interest received in tax-refund cases unconstitutional. The Parent Company has its own lawsuit on this matter, still without a favorable decision and tied to the Brazilian Supreme Federal Court (STF) judgment. On this topic, the Parent Company has amounts that may be recovered, especially related to IRPJ and CSLL taxation occurring in 2019 on the update of PIS and COFINS credit amounts recognized, arising from the final and unappealable judgment of its refund lawsuit resulting from the exclusion of ICMS from their respective tax bases. Based on the judgment outcome, the Parent Company recognized BRL 12,919 in its September 30, 2021 balance sheet. The balance is BRL 20,806 as of June 30, 2026 (BRL 20,135 as of December 31, 2025).

(In thousands of Brazilian reais, except as otherwise noted)

Reconciliation between expense calculated by applying nominal combined tax rates and income tax and social contribution expense recognized in profit or loss is shown below:

| | Parent Company | | Consolidated | |
|---|---|---|---|---|
| | From January 2026 to June 2026 | From January 2025 to June 2025 | From January 2026 to June 2026 | From January 2025 to June 2025 |
| Income before income tax and social contribution | 170,695 | 147,713 | 176,042 | 154,359 |
| Combined statutory rate of income tax and social contribution | 34% | 34% | 34% | 34% |
| **Income tax and social contribution at statutory rate** | **(58,036)** | **(50,222)** | **(59,854)** | **(52,482)** |
| **Permanent differences** | | | | |
| Equity income | 6,379 | 9,882 | 2,422 | 5,185 |
| Tax incentives | 2,737 | - | 2,888 | - |
| Interest on Equity | - | 3,363 | - | 3,363 |
| Other | 126 | 117 | 403 | 428 |
| | **9,242** | **13,362** | **5,713** | **8,976** |
| **Income tax and social contribution in profit or loss** | **(48,794)** | **(36,860)** | **(54,141)** | **(43,506)** |
| Current income tax and social contribution | (53,538) | (34,675) | (59,578) | (40,857) |
| Deferred income tax and social contribution | 4,744 | (2,185) | 5,437 | (2,649) |
| | **(48,794)** | **(36,860)** | **(54,141)** | **(43,506)** |
| **Effective rate** | **28.6%** | **25.0%** | **30.8%** | **28.2%** |

(In thousands of Brazilian reais, except as otherwise noted)

The composition of deferred income tax and social contribution balances is as follows:

| | Parent Company | | Consolidated | |
|---|---|---|---|---|
| | June 30 2026 | December 31 2025 | June 30 2026 | December 31 2025 |
| **Tax loss carryforwards** | | | | |
| Income tax on tax loss carryforwards | - | - | 1,803 | 2,024 |
| Negative social contribution base | - | - | 938 | 1,201 |
| | **-** | **-** | **2,741** | **3,225** |
| **Deductible temporary differences** | | | | |
| Provision for profit sharing and bonuses | 2,232 | 3,978 | 2,503 | 4,264 |
| Provision for doubtful accounts (PCLD) | 1,136 | 804 | 1,510 | 961 |
| Provisions for legal claims | 6,225 | 6,177 | 7,241 | 7,191 |
| Provision for freight payable | 1,711 | 808 | 2,434 | 1,338 |
| Toll provision | 1,586 | 1,485 | 1,586 | 1,485 |
| Leases | 2,952 | 3,160 | 3,940 | 4,039 |
| Benefit provision | 368 | 976 | 415 | 1,015 |
| Insurance provision | 2,848 | 1,256 | 2,890 | 1,320 |
| *Cut-off* provision | 8,413 | 4,178 | 8,413 | 4,178 |
| Temporary difference | 649 | 649 | 649 | 649 |
| Other | 5,002 | 3,570 | 7,135 | 4,451 |
| | **33,122** | **27,041** | **38,716** | **30,891** |
| **Taxable temporary differences** | | | | |
| Tax amortization of goodwill (i) | (20,459) | (20,459) | (20,459) | (20,459) |
| Difference in depreciation rates (ii) | (12,403) | (11,177) | (19,235) | (17,381) |
| SWAP | 44 | - | 105 | - |
| Other | (2,336) | (2,181) | (3,595) | (3,440) |
| | **(35,154)** | **(33,817)** | **(43,184)** | **(41,280)** |
| | **(2,032)** | **(6,776)** | **(1,727)** | **(7,164)** |

(i) Refers to deferred income tax and social contribution calculated on acquisition of subsidiaries, fully amortized.

(ii) Refers to deferred income tax and social contribution calculated on the difference in depreciation of property, plant and equipment items due to applying different depreciation rates for tax and accounting purposes.

Allocation of deferred income tax and social contribution between assets and liabilities by company is presented below:

| | Consolidated |
|---|---|

| | On June 30, 2026 | | | |
|---|---|---|---|---|
| | Assets | Liabilities | Net assets | Net liabilities |
| Tegma Gestão Logística S.A. | 33,122 | (35,154) | - | (2,032) |
| Tegma Logística de Armazéns Ltda. | 997 | (11) | 986 | - |
| Tegmax Comércio e Serviços Automotivos Ltda. | 24 | - | 24 | - |
| Tegma Cargas Especiais Ltda. | 6,182 | (6,425) | - | (243) |
| Fastline Logística Automotiva Ltda. | 910 | (1,594) | - | (684) |
| Buskar.Me Logística e Tecnologia Ltda. | 222 | - | 222 | - |
| | **41,457** | **(43,184)** | **1,232** | **(2,959)** |

| | Consolidated | | | |
|---|---|---|---|---|
| | On December 31, 2025 | | | |
| | Assets | Liabilities | Net assets | Net liabilities |
| Tegma Gestão Logística S.A. | 27,041 | (33,817) | - | (6,776) |
| Tegma Logística de Armazéns Ltda. | 929 | (10) | 919 | - |
| Tegmax Comércio e Serviços Automotivos Ltda. | 31 | - | 31 | - |
| Tegma Cargas Especiais Ltda. | 5,813 | (6,090) | - | (277) |
| TegUp Inovação e Tecnologia Ltda | 3 | - | 3 | - |
| Fastline Logística Automotiva Ltda. | 299 | (1,363) | - | (1,064) |
| | **34,116** | **(41,280)** | **953** | **(8,117)** |

The movement in net deferred income tax and social contribution is as follows:

| | Parent Company | | Consolidated | |
|---|---|---|---|---|
| | 2026 | 2025 | 2026 | 2025 |
| **Balances as of January 1** | **(6,776)** | **930** | **(7,164)** | **1,574** |
| Additions – profit or loss effect | 4,744 | (2,185) | 5,437 | (2,649) |
| **Balances on June 30** | **(2,032)** | **(1,255)** | **(1,727)** | **(1,075)** |

The Company has the following expected realization of deferred income tax and social contribution assets:

| | Parent Company | | Consolidated | |
|---|---|---|---|---|
| | June 30 2026 | December 31 2025 | June 30 2026 | December 31 2025 |
| From 1 to 12 months | 4,968 | 4,056 | 8,063 | 7,844 |
| From 13 to 24 months | 6,624 | 5,408 | 7,789 | 6,182 |
| From 25 to 36 months | 6,624 | 5,408 | 7,789 | 6,182 |
| From 37 to 48 months | 6,624 | 5,408 | 7,789 | 6,182 |
| Over 48 months | 8,282 | 6,761 | 10,027 | 7,726 |
| | **33,122** | **27,041** | **41,457** | **34,116** |

(In thousands of Brazilian reais, except as otherwise noted)

## 18 Other payables

| | Parent Company | | Consolidated | |
|---|---|---|---|---|
| | June 30 2026 | December 31 2025 | June 30 2026 | December 31 2025 |
| Vehicle and cargo movement | 1,961 | 1,742 | 5,894 | 2,394 |
| Toll | 4,437 | 4,149 | 4,446 | 4,160 |
| Rent | 5,703 | 5,374 | 7,140 | 7,014 |
| Insurance | 10,805 | 15,221 | 11,148 | 15,676 |
| Data and voice communication | 549 | 654 | 554 | 659 |
| Benefits | 1,267 | 3,695 | 1,307 | 3,867 |
| Consulting services | 1,254 | 2,995 | 1,672 | 3,265 |
| Various maintenance | 1,597 | 2,518 | 2,077 | 3,231 |
| Fuel | 112 | 233 | 112 | 233 |
| Taxes and fees | 39 | 507 | 84 | 513 |
| Security | 4,573 | 2,021 | 4,790 | 2,222 |
| Others (i) | 5,157 | 1,941 | 33,133 | 28,320 |
| | **37,454** | **41,050** | **72,357** | **71,554** |
| Current | 37,454 | 41,050 | 72,357 | 71,554 |
| | **37,454** | **41,050** | **72,357** | **71,554** |

(i) The consolidated figures include an amount of R$ 22,840 representing an installment due for a plot of land in the city of Camaçari, Bahia—negotiated for a total price of R$ 40,000—and, for both the Parent Company and the consolidated group, an amount of R$ 4,401 representing an indemnity obligation arising from the sale of the former subsidiary Direct Express to 8M Participações; under this agreement, the Company is required to indemnify 8M Participações for any legal claims related to events prior to the acquisition date that exceed an aggregate value of R$ 40,000.

## 19 Shareholders' equity

### a. Share capital

The Company's fully paid-in capital is BRL 460,000, divided into 66,002,915 registered common shares with no par value.

The Company's shareholding structure is as follows:

| Category | Number of shares | % Total |
|---|---|---|
| Mopia Participações e Empreendimentos Ltda. | 15,904,828 | 24% |
| Cabana Empreendimentos e Participações Ltda. | 4,817,704 | 7% |
| Coimex Empreendimentos e Participações Ltda. | 13,207,034 | 20% |
| Other shareholders (controlling) | 7,085 | - |
| Management | 6,401 | - |
| Treasury | 65,143 | - |
| **Controlling shareholders, management and treasury** | **34,008,195** | **52%** |
| Free float | 31,994,720 | 48% |
| **Total shares** | **66,002,915** | **100%** |
| Treasury | 65,143 | |
| | 65,937,772 | |

### b. Profit reserves

**Legal Reserve**

(In thousands of Brazilian reais, except as otherwise noted)

The legal reserve is constituted annually as an allocation of 5% of net income for the year and may not exceed 20% of capital stock. The legal reserve aims to ensure the integrity of capital stock and may only be used to absorb losses and/or increase capital.

**Investment reserve**

The investment reserve refers to retention of the remaining balance of retained earnings, based on Article 38, paragraph 1 of the Company's Bylaws. This reserve aims to ensure the maintenance and development of the Company's main activities that comprise its corporate purpose, in an amount not exceeding 70% (seventy percent) of distributable net income up to the maximum limit of the Company's capital stock.

**Earnings retention reserve**

The earnings retention reserve refers to retention of the remaining balance of retained earnings in order to support the business growth project set forth in its investment plan and shareholder remuneration, as per the capital budget approved and proposed by the Company's officers, to be resolved at the shareholders' General Meeting, in accordance with Article 196 of the Brazilian Corporations Law.

**c. Treasury shares**

As of June 30, 2026 and December 31, 2025, treasury shares correspond to 65,143 common shares, totaling BRL 343.

**d. Dividends and interest on equity**

Net income for each fiscal year, after offsets and deductions provided by law and under the Company's bylaws, will be allocated as follows:

- 5% to legal reserve, until it reaches 20% of paid-in capital; and
- 25% of the balance, after allocation to the legal reserve, will be allocated to payment of the minimum mandatory dividend to all shareholders.

Dividends above this limit are recorded in a specific shareholders' equity account called "Additional proposed dividend." When approved by the Board of Directors, interest on equity is treated as dividends for the period.

The calculation of dividends for fiscal year 2025 is as follows:

| | 2025 |
|---|---|
| Net income for the year | 242,963 |
| Legal reserve | (12,148) |
| **Calculation basis** | **230,815** |
| **Minimum mandatory dividend (25%)** | **57,704** |
| Interim dividends paid | 131,876 |
| Interim interest on equity paid | 21,100 |
| Interim dividends | 100,225 |
| | **253,201** |
| **Percentage of the calculation basis** | **110%** |

At the Annual General Meeting held on April 9, 2025, the Management's proposal and allocation of net income was approved for the year ended December 31, 2024, resulting in the distribution of complementary dividends and interest on equity of BRL 38,903 to the Company's shareholders, of which BRL 29,013 was dividends and BRL 9,890 was interest on equity, both paid on April 23, 2025.

At the Board of Directors Meeting held on August 4, 2025, the distribution of interim dividends was approved in the amount of BRL 79,785 and interim interest on equity in the amount of BRL 9,231, relating to the first half of 2025, which were paid on August 19, 2025.

At the Board of Directors Meeting held on November 3, 2025, the distribution of interim dividends was approved in the amount of BRL 52,091 and interim interest on equity in the amount of BRL 11,869, to be paid on November 18, 2025.

At the Board of Directors Meeting held on November 27, 2025, the distribution of interim dividends in the amount of BRL 100,225 was approved, which were paid on December 29, 2025.

### e. Actuarial liability

This arises from gains and losses from the provision for post-employment benefits. This component is recognized in other comprehensive income within equity valuation adjustments.

## 20 Business segment information

The Company classifies its business analyses into:

- **Automotive logistics:** division that transfers and distributes new and used vehicles, port transfers and inventory and yard management for automakers, and vehicle preparation services for sale, comprising the Parent Company and its subsidiaries Tegmax, Tech Cargo, Niyati, Fastline, Buskar.me. The Company launched in 2018 a Corporate Venture called TegUp; for disclosure purposes it is considered within the automotive logistics division; and
- **Integrated logistics:** division that performs transportation, warehousing and inventory management operations for several market segments such as chemicals, household appliances and consumer goods, comprising subsidiaries TCE and TLA. The jointly controlled entity GDL is included via equity method in the Integrated Logistics Division.

(In thousands of Brazilian reais, except as otherwise noted)

Below is a summary of business segment information:

| | Automotive logistics | Integrated logistics | Total | Automotive logistics | Integrated logistics | Total |
|---|---|---|---|---|---|---|
| **Assets** | | | | | | |
| Current assets | 682,990 | 100,164 | 783,154 | 525,569 | 91,329 | 616,898 |
| Non-current assets | 685,961 | 59,197 | 745,158 | 653,022 | 66,825 | 719,847 |
| | **1,368,951** | **159,361** | **1,528,312** | **1,178,591** | **158,154** | **1,336,745** |
| **Liabilities** | | | | | | |
| Current liabilities | 320,463 | 32,428 | 352,891 | 264,405 | 29,485 | 293,890 |
| Non-current liabilities | 152,032 | 29,255 | 181,287 | 135,420 | 35,202 | 170,622 |
| Shareholders' equity | 896,456 | 97,678 | 994,134 | 778,766 | 93,467 | 872,233 |
| | **1,368,951** | **159,361** | **1,528,312** | **1,178,591** | **158,154** | **1,336,745** |

| | Consolidated | | | Consolidated | | |
|---|---|---|---|---|---|---|
| | From January to June 2026 | | | From January to June 2025 | | |
| | Automotive logistics | Integrated logistics | Total | Automotive logistics | Integrated logistics | Total |
| Net revenue from services rendered | 1,172,989 | 88,406 | 1,261,395 | 890,442 | 90,455 | 980,897 |
| Cost of services rendered | (926,947) | (68,530) | (995,477) | (692,068) | (67,217) | (759,285) |
| Operating expenses | (56,116) | (4,253) | (60,369) | (51,505) | (6,494) | (57,999) |
| Depreciation and amortization expenses (i) and right-of-use amortization (ii) | (25,772) | (8,405) | (34,177) | (21,532) | (8,583) | (30,115) |
| Equity income | (182) | 7,305 | 7,123 | (790) | 16,039 | 15,249 |
| Net finance result | (1,711) | (742) | (2,453) | 5,713 | (101) | 5,612 |
| Income tax and social contribution | (51,010) | (3,131) | (54,141) | (39,733) | (3,773) | (43,506) |
| **Net income for the period** | **111,251** | **10,650** | **121,901** | **90,527** | **20,326** | **110,853** |

(In thousands of Brazilian reais, except as otherwise noted)

(i) BRL 13,205 in June 2026 (BRL 11,321 in June 2025) refers to the portion of depreciation allocated to cost of services rendered and BRL 4,422 in June 2026 (BRL 3,875 in June 2025) allocated to general and administrative expenses, totaling BRL 17,627 in June 2026 (BRL 15,196 in June 2025), as per Explanatory Note No. 22.

(ii) BRL 16,202 in June 2026 (BRL 14,602 in June 2025) refers to the portion of depreciation allocated to cost of services rendered and BRL 348 in June 2026 (BRL 317 in June 2025) allocated to general and administrative expenses, totaling BRL 16,550 in June 2026 (BRL 14,919 in June 2025), as per Explanatory Note No. 22.

Revenue from the 7 largest customers represented approximately 81% of total revenue from January to June 2026 (79% from January to June 2025).

Most of the Company's revenue comes from services rendered to customers headquartered in Brazil, and the portion related to foreign customers is considered immaterial for separate disclosure purposes.

## 21 Net revenue from services rendered

Reconciliation of gross revenue to net revenue from services rendered is as follows:

| | Parent Company | | Consolidated | |
|---|---|---|---|---|
| | From January 2026 to June 2026 | From January 2025 to June 2025 | From January 2026 to June 2026 | From January 2025 to June 2025 |
| Logistics services | 1,425,963 | 1,079,150 | 1,574,776 | 1,220,836 |
| | **1,425,963** | **1,079,150** | **1,574,776** | **1,220,836** |
| Discounts, insurance and toll | (67,039) | (62,649) | (70,207) | (66,140) |
| | **1,358,924** | **1,016,501** | **1,504,569** | **1,154,696** |
| Incident taxes | (216,117) | (149,952) | (243,174) | (173,799) |
| | **1,142,807** | **866,549** | **1,261,395** | **980,897** |

## 22 Expenses by function and by nature

Reconciliation of expenses by function is as follows:

| | Parent Company | | Consolidated | |
|---|---|---|---|---|
| | From January 2026 to June 2026 | From January 2025 to June 2025 | From January 2026 to June 2026 | From January 2025 to June 2025 |
| Cost of services rendered | (932,700) | (699,182) | (1,024,884) | (785,208) |
| General and administrative expenses | (47,062) | (51,508) | (55,822) | (60,515) |
| Selling expenses | (476) | (419) | (4,424) | (1,947) |
| Loss on impairment of trade receivables | (975) | 174 | (1,615) | (77) |
| | **(981,213)** | **(750,935)** | **(1,086,745)** | **(847,747)** |

Expenses are presented in the individual and consolidated results by nature as follows:

| | Parent Company | Consolidated |
|---|---|---|

| | From January 2026 to June 2026 | From January 2025 to June 2025 | From January 2026 to June 2026 | From January 2025 to June 2025 |
|---|---|---|---|---|
| Freight services – aggregated | (822,387) | (594,080) | (878,618) | (647,084) |
| Salaries | (58,229) | (52,853) | (68,753) | (61,992) |
| Social charges | (33,444) | (29,290) | (39,919) | (34,837) |
| Outsourced services | (33,349) | (35,099) | (38,692) | (38,496) |
| Rentals and leasing | (11,186) | (13,352) | (12,860) | (14,533) |
| Depreciation and amortization | (11,818) | (10,038) | (17,627) | (15,196) |
| Amortization of right-of-use assets | (14,118) | (12,406) | (16,550) | (14,919) |
| Employee benefits | (22,167) | (16,803) | (26,806) | (20,977) |
| Maintenance | (11,086) | (9,981) | (15,450) | (14,528) |
| Other general expenses | (8,295) | (4,611) | (17,522) | (15,151) |
| Fuel and lubricants | (8,142) | (7,827) | (11,019) | (9,511) |
| Variable costs | (5,954) | (6,844) | (5,954) | (6,459) |
| Other personnel expenses | (5,650) | (5,285) | (5,975) | (6,132) |
| Utilities | (1,806) | (1,623) | (2,144) | (1,938) |
| Communication | (1,353) | (898) | (1,447) | (980) |
| Termination costs | (1,156) | (1,437) | (1,406) | (1,732) |
| Materials | (1,394) | (1,246) | (1,823) | (1,748) |
| Travel expenses | (1,625) | (2,117) | (1,858) | (2,158) |
| Loss compensation | (1,227) | (135) | (1,277) | (140) |
| Contributions and donations | (359) | (667) | (383) | (671) |
| Loss on impairment of trade receivables | (975) | 174 | (1,615) | (77) |
| PIS/COFINS credit | 74,507 | 55,483 | 80,953 | 61,512 |
| | **(981,213)** | **(750,935)** | **(1,086,745)** | **(847,747)** |

## 23 Other net operating income

| | Parent Company | | Consolidated | |
|---|---|---|---|---|
| | From January 2026 to June 2026 | From January 2025 to June 2025 | From January 2026 to June 2026 | From January 2025 to June 2025 |
| Expense recovery | 318 | 391 | 433 | 719 |
| (Loss) gain on sale of net property, plant and equipment | 23 | 191 | 207 | 237 |
| Provisions for legal claims and indemnities (i) | (7,364) | (566) | (7,433) | (586) |
| Other operating income (expenses) | 2,269 | (22) | 3,515 | (22) |
| | **(4,754)** | **(6)** | **(3,278)** | **348** |

(i) I In May 2026, the Company recognized an expense of R$ 7,212 regarding an indemnity obligation arising from the sale of its former subsidiary, Direct Express, to 8M Participações. Under the terms of the agreement, the Company is required to indemnify 8M Participações for any legal claims related to events prior to the acquisition date that exceed R$ 40 million.

(In thousands of Brazilian reais, except as otherwise noted)

## 24 Net finance result

| | Parent Company | | Consolidated | |
|---|---|---|---|---|
| | From January 2026 to June 2026 | From January 2025 to June 2025 | From January 2026 to June 2026 | From January 2025 to June 2025 |
| **Financial income** | | | | |
| Interest income | 1,568 | 755 | 1,672 | 851 |
| INSS FAP monetary update | 326 | 1,222 | 343 | 1,271 |
| Financial investment income | 8,177 | 15,114 | 12,848 | 20,221 |
| Other | 20 | 683 | 27 | 693 |
| | **10,091** | **17,774** | **14,890** | **23,036** |
| **Finance expenses** | | | | |
| Negative result of swap operation | (3) | - | (8) | - |
| Interest on bank financing | (7,694) | (6,137) | (9,324) | (7,570) |
| Banking fees | (933) | (822) | (985) | (874) |
| Foreign exchange losses | (642) | (474) | (642) | (474) |
| Lease interest | (4,468) | (5,149) | (4,897) | (6,062) |
| INSS FAP monetary update | (326) | (1,222) | (343) | (1,271) |
| Interest expense | (264) | (108) | (280) | (162) |
| Other financial expenses | (668) | (821) | (864) | (1,011) |
| | **(14,998)** | **(14,733)** | **(17,343)** | **(17,424)** |
| | **(4,907)** | **3,041** | **(2,453)** | **5,612** |

## 25 Earnings per share

### a. Basic earnings per share

Basic earnings per share is calculated by dividing net income attributable to the Company's shareholders by the weighted average number of common shares outstanding during the year:

| | From January 2026 to June 2026 | From January 2025 to June 2025 |
|---|---|---|
| Net income attributable to Company shareholders | 121,901 | 110,853 |
| Weighted average number of common shares outstanding | 65,937,772 | 65,937,772 |
| **Basic earnings per share in reais** | **1.85** | **1.68** |

### b. Diluted earnings per share

Diluted earnings per share is calculated by adjusting the weighted average number of common shares outstanding (excluding treasury shares) to assume conversion of all potential dilutive ordinary shares.

In 2026 and 2025, the Company has no dilutive factor with respect to basic earnings per share. Thus, diluted earnings per share as of June 30, 2026 and June 30, 2025 equals basic earnings per share, BRL 1.85 and BRL 1.68, respectively.

## 26 Related parties

In the normal course of business, the Company performs freight operations, property leasing, delivery and pre-delivery inspection (*Pre-Delivery Inspection* - PDI) with related parties at prices, terms, financial charges and other conditions consistent with market conditions. The Company also allocates operating costs and expenses.

(In thousands of Brazilian reais, except as otherwise noted)

## a. Transactions with related entities

### Balance sheet

| | Parent Company | | Consolidated | |
|---|---|---|---|---|
| **Assets** | **June 30 2026** | **December 31 2025** | **June 30 2026** | **December 31 2025** |
| **Current Assets** | | | | |
| **Related parties** | | | | |
| Grupo Itavema (i) | 567 | 660 | 572 | 666 |
| Coimex Empreendimentos e Participações Ltda. | - | - | 34 | 34 |
| GDL Logística Integrada S.A. (iii) | - | 382 | - | 382 |
| Tegma Cargas Especiais Ltda. | 461 | 862 | - | - |
| Tegma Logística de Armazéns Ltda. | 530 | 415 | - | - |
| Rabbot Serviços de Tecnologia S.A. | - | - | - | - |
| Fastline Logística Automotiva Ltda. | 1,739 | 1,823 | - | - |
| Niyati Empreendimentos e Participações Ltda | 9 | 20 | - | - |
| Buskar.Me Logística e Tecnologia Ltda. | 190 | 84 | - | - |
| Others | 109 | - | 131 | 5 |
| | **3,605** | **4,246** | **737** | **1,087** |
| **Dividends receivable** | | | | |
| Tegma Logística de Armazéns Ltda. | 5,254 | - | - | - |
| Tegma Cargas Especiais Ltda. | 1,414 | - | - | - |
| Tegmax Comércio e Serviços Automotivos Ltda. | 134 | - | - | - |
| | **6,802** | **-** | **-** | **-** |
| **Total current assets** | **10,407** | **4,246** | **737** | **1,087** |
| **Non-Current Assets** | | | | |
| **Long-term receivables** | | | | |
| **Related parties** | | | | |
| GDL Logística Integrada S.A. (iii) | 1,115 | 1,115 | 1,115 | 1,115 |
| **Total long-term receivables** | **1,115** | **1,115** | **1,115** | **1,115** |
| **Right-of-use assets** | | | | |
| GDL Logística Integrada S.A. (iii) | 1,303 | 2,301 | 1,303 | 2,301 |
| Niyati Empreendimentos e Participações Ltda | 7,790 | 9,970 | - | - |
| Pactus Empreendimentos e Participações Ltda. (ii) | 2,163 | 4,081 | 2,163 | 4,081 |
| | **11,256** | **16,352** | **3,466** | **6,382** |
| **Total non-current assets** | **12,371** | **17,467** | **4,581** | **7,497** |
| **Total assets** | **22,778** | **21,713** | **5,318** | **8,584** |

(In thousands of Brazilian reais, except as otherwise noted)

| | Parent Company | | Consolidated | |
|---|---|---|---|---|
| **Liabilities** | June 30 2026 | December 31 2025 | June 30 2026 | December 31 2025 |
| **Current liabilities** | | | | |
| **Leases** | | | | |
| Niyati Empreendimentos e Participações Ltda | 6,664 | 6,725 | - | - |
| GDL Logística Integrada S.A. (iv) | 1,403 | 2,233 | 1,403 | 2,233 |
| Pactus Empreendimentos e Participações Ltda. (ii) | 2,805 | 5,192 | 2,805 | 5,192 |
| | **10,872** | **14,150** | **4,208** | **7,425** |
| **Related parties** | | | | |
| Tegma Logística de Armazéns Ltda | 1,650 | 25 | - | - |
| GDL Logística Integrada S.A. | 227 | 373 | 236 | 382 |
| Niyati Empreendimentos e Participações Ltda | 623 | 606 | - | - |
| Pactus Empreendimentos e Participações Ltda. | 488 | 468 | 488 | 468 |
| Rabbot Serviços de Tecnologia S.A. | 75 | 75 | 100 | 100 |
| Fastline Logística Automotiva Ltda. | 31 | 4 | - | - |
| | **3,094** | **1,551** | **824** | **950** |
| **Total current liabilities** | **13,966** | **15,701** | **5,032** | **8,375** |
| **Non-current liabilities** | | | | |
| **Leases** | | | | |
| Niyati Empreendimentos e Participações Ltda | 3,315 | 5,764 | - | - |
| GDL Logística Integrada S.A. (iv) | - | 171 | - | 171 |
| | **3,315** | **5,935** | **-** | **171** |
| **Related parties** | | | | |
| GDL Logística Integrada S.A. (iii) | 504 | 504 | 524 | 524 |
| Others (vi) | - | - | 6,855 | 6,855 |
| **Total non-current liabilities** | **3,819** | **6,439** | **7,379** | **7,550** |
| **Total liabilities** | **17,785** | **22,140** | **12,411** | **15,925** |

(In thousands of Brazilian reais, except as otherwise noted)

**Income statement:**

| | Parent Company | | Consolidated | |
|---|---|---|---|---|
| | From January 2026 to June 2026 | From January 2025 to June 2025 | From January 2026 to June 2026 | From January 2025 to June 2025 |
| **Service revenue** | | | | |
| Grupo Itavema (i) | 1,912 | 869 | 1,914 | 1,057 |
| GDL Logística Integrada S.A. | - | 116 | - | 116 |
| Fastline Logística Automotiva Ltda. | 4,086 | 3,137 | - | - |
| Buskar.Me Logística e Tecnologia Ltda. | 266 | - | - | - |
| | **6,264** | **4,122** | **1,914** | **1,173** |
| **General and administrative expenses** | | | | |
| Niyati Empreendimentos e Participações Ltda | (3,372) | (3,558) | - | - |
| GDL Logística Integrada S.A. (iii) (iv) | (1,801) | (1,870) | (1,801) | (1,870) |
| Tegma Cargas Especiais Ltda. | (1) | (26) | - | - |
| Tegma Logística de Armazéns Ltda | (50) | (40) | - | - |
| Fastline Logística Automotiva Ltda. | (34) | (5) | - | - |
| Pactus Empreendimentos e Participações Ltda. (ii) | (2,461) | (2,667) | (2,461) | (2,667) |
| Rabbot Serviços de Tecnologia S.A. | (454) | (450) | (604) | (645) |
| LMFSP Gestão Empresarial Ltda (vii) | (531) | - | (531) | - |
| Fundação Otacilio Coser (v) | (471) | (228) | (500) | (262) |
| | **(9,175)** | **(8,844)** | **(5,897)** | **(5,444)** |
| **Other operating income** | | | | |
| Grupo Itavema (i) | 11 | 11 | 11 | 11 |
| Tegma Cargas Especiais Ltda. | 3,286 | 4,729 | - | - |
| Tegma Logística de Armazéns Ltda. | 2,929 | 2,240 | - | - |
| Fastline Logística Automotiva Ltda. | 1,941 | 2,311 | - | - |
| Niyati Empreendimentos e Participações Ltda | 64 | 110 | - | - |
| | **8,231** | **9,401** | **11** | **11** |
| | **5,320** | **4,679** | **(3,972)** | **(4,260)** |

(ii) The Company has a service agreement with some Grupo Itavema companies for vehicle storage, transportation, inspection and delivery services, as well as pre-delivery inspection (Pre-Delivery Inspection - PDI); these companies are directly and/or indirectly related to the Company through its controlling shareholder Mopia Participações e Empreendimentos Ltda. ("Mopia");

(iii) The Company has with Pactus Empreendimentos e Participações Ltda., a company under common control, a lease agreement for commercial properties located in São Bernardo do Campo-SP and Gravataí-RS; therefore, this contract falls under CPC 06 (R2) Leases. Additionally, the Company makes improvements to these properties, totaling BRL 1,169 from January to June 2026 (BRL 3,229 from January to June 2025), as described in Explanatory Note 10 item (i);

(iv) As negotiated between the Company and Holding Silotec in the formation of the jointly controlled entity, part of the assets of the former subsidiary Tegma Logística Integrada S.A. must be reimbursed to Tegma Gestão Logística S.A. as they are realized. Likewise, part of the liabilities must be paid by Tegma Gestão Logística S.A.;

(v) The Parent Company has with GDL Logística Integrada S.A., a company under common control, a lease agreement for commercial properties located in Cariacica-ES; therefore, this contract falls under CPC 06 (R2) Leases;

(vi) The Company provided resources to Fundação Otacilio Coser (FOCO). FOCO has operated since 1999 strengthening ties among communities, schools and companies through sustainable community development programs, Rede Escolaí and Blend Program. The Foundation is maintained by COIMEXPAR, holding company of the COIMEX Group (Tegma's controlling shareholder), and operates in communities in São Paulo and Espírito Santo.

(In thousands of Brazilian reais, except as otherwise noted)

(vii) Refers to the retained portion and the future payment portion recognized in the acquisition of Buskar.Me Logística e Tecnologia Ltda.

(viii) The Company has a specialized services agreement with LMFSP Gestão Empresarial Ltda., whose partner is related to controlling shareholder Cabana, to operate in the automotive logistics market, a segment characterized by high operational competitiveness and a high degree of complexity, on an exclusive basis. Services include support for strategic projects, commercial and operational consulting, as well as support on institutional matters related to customers and suppliers and consulting for development of domestic and international business, among others.

### b. Key management compensation

Key management includes board members and statutory officers. Compensation paid or payable for services as employees is shown below:

| | Parent Company and Consolidated | |
|---|---|---|
| | From January 2026 to June 2026 | From January 2025 to June 2025 |
| Salaries and charges | (3,053) | (3,686) |
| Directors' fees (Board Members) | (2,672) | (2,262) |
| Profit sharing | (1,690) | (1,624) |
| | **(7,415)** | **(7,572)** |

## 27 Insurance

The Company and its subsidiaries maintain insurance coverage, and the contracted coverage, as indicated below, is considered sufficient by Management to cover potential risks over its assets and/or liabilities:

- Cargo transportation – variable coverage by nature and type of transportation, coverage up to BRL 1,700 for general cargo and for vehicles according to the transported model, effective from April 30, 2026 to April 30, 2027;
- Warehousing of goods – variable coverage by location and type of goods, set at the equivalent of BRL 170,000, effective from November 30, 2025 to November 30, 2026;
- Third-party civil liability for property damage, bodily injury, moral damages and personal accidents – coverage up to BRL 3,000, and for third-party fleet the coverage is the same, effective from June 30, 2026 to June 30, 2027;
- Support fleet – hull coverage for collision, theft and fire – 100% of market value per FIPE table, effective from January 25, 2026 to January 25, 2027;
- Other property, plant and equipment – fire, lightning, explosion, qualified theft, electrical damage and others – corporate comprehensive coverage of BRL 45,000, effective from November 30, 2025 to November 30, 2026;
- Directors and Officers (D&O) liability – coverage of BRL 80,000, effective from December 29, 2025 to December 29, 2026;
- Environmental Liability Insurance – coverage BRL 10,000, effective October 30, 2025 to October 30, 2026; and
- Data Protection and Cyber Liability Insurance (Cyber Edge) - coverage BRL 20,000, effective October 30, 2025 to October 30, 2026.

The Company's Management, considering the financial costs involved in contracting insurance for its truck and semi-trailer fleet, as well as the probability of losses and their potential financial impacts on operations, adopts the policy of not contracting this protection, while still maintaining third-party civil liability insurance, as mentioned above.

## 28 Supplementary cash flow information

(In thousands of Brazilian reais, except as otherwise noted)

Preparation and presentation of cash flow statements under the indirect method is carried out in accordance with accounting pronouncement CPC 03 (R2) – Statements of Cash Flows.

Additional information is presented below:

| | Parent Company | | Consolidated | |
|---|---|---|---|---|
| | From January 2026 to June 2026 | From January 2025 to June 2025 | From January 2026 to June 2026 | From January 2025 to June 2025 |
| Unpaid acquisitions of property, plant and equipment | 906 | 556 | 1,245 | 2,396 |
| Payment in the current period of property, plant and equipment acquisitions from prior periods | 7,282 | 918 | 8,530 | 2,359 |
| Proceeds from sale of property, plant and equipment not yet received | - | 18 | - | 18 |
| Unpaid acquisitions of intangible assets | 424 | 46 | 487 | 1,814 |
| Payment in the current period of intangible acquisitions from prior periods | 795 | 50 | 982 | 1,355 |
| Offsetting of current income tax and social contribution | 1,319 | 31,724 | 1,883 | 36,771 |
| New lease contracts | 26,714 | 8,076 | 26,346 | 29,909 |
| INSS FAP monetary update | 326 | 369 | 343 | 419 |
| Dividends not received | 6,802 | - | - | - |
| Acquisitions of property, plant and equipment in progress | 8,737 | 32 | 9,742 | 4 |
| Acquisitions of intangible assets in progress | 3,595 | 6,113 | 3,661 | 6,113 |

## 29 Subsequent event

At the Board of Directors Meeting held on August 3, 2026, the distribution of interim dividends was approved in the amount of BRL 56,047 and interim interest on equity in the amount of BRL 19,122, respectively, to be paid on August 18, 2026.