

Vinci Compass Investments Ltd.

**Unaudited Interim Condensed Consolidated Financial Statements as  
of March 31, 2026**

# Vinci Compass Investments Ltd.

## Consolidated balance sheets

All amounts in thousands of Brazilian reais unless otherwise stated

Assets	<u>Note</u>	<u>03/31/2026</u>	<u>12/31/2025</u>
<b>Current assets</b>			
Cash and cash equivalents	5(c)	<u>208,545</u>	<u>280,091</u>
Cash and bank deposits	5(c)	106,053	121,498
Financial instruments at fair value through profit or loss	5(c)	84,671	153,729
Financial instruments at amortized cost	5(c)	17,821	4,864
Financial instruments at fair value through profit or loss	5(d)	755,707	1,534,471
Accounts receivable	5(a)	190,973	214,706
Taxes recoverable		20,011	20,010
Other assets	7	<u>76,954</u>	<u>70,168</u>
<b>Total current assets</b>		<u><b>1,252,190</b></u>	<u><b>2,119,446</b></u>
<b>Non-current assets</b>			
Financial instruments at fair value through profit or loss	5(d)	883,744	151,615
Financial instruments at amortized cost	6	5,741	6,141
Accounts receivable	5(a)	27,384	17,518
Taxes recoverable		3,003	1,225
Deferred taxes	21	39,873	47,393
Other assets	7	<u>37,687</u>	<u>38,315</u>
		<u><b>997,432</b></u>	<u><b>262,207</b></u>
Investments accounted for using the equity method	8(b)	69,903	65,796
Judicial deposits	24	49,655	43,999
Property and equipment	9	71,456	74,095
Right of use – Leases	11	134,225	141,226
Intangible assets	10	<u>1,318,733</u>	<u>1,326,216</u>
<b>Total non-current assets</b>		<u><b>2,641,404</b></u>	<u><b>1,913,539</b></u>
<b>Total assets</b>		<u><b>3,893,594</b></u>	<u><b>4,032,985</b></u>

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

# Vinci Compass Investments Ltd.

## Consolidated balance sheet

All amounts in thousands of Brazilian reais unless otherwise stated

Liabilities and equity	Note	03/31/2026	12/31/2025
<b>Current liabilities</b>			
Trade payables		13,692	13,369
Leases	11 and 5(e)	29,508	33,307
Accounts payable	12	39,843	38,101
Labor and social security obligations	13	57,115	199,422
Loans and obligations	15	41,543	93,862
Taxes and contributions payable	14	40,858	35,047
Deferred revenue	26	14,295	-
Financial instruments at fair value through profit or loss	5	9,706	-
<b>Total current liabilities</b>		<b>246,560</b>	<b>413,108</b>
<b>Non-current liabilities</b>			
Accounts payable	12	-	6
Leases	11 and 5(e)	124,430	126,877
Labor and social security obligations	13	7,635	9,221
Loans and obligations	15	845,529	872,770
Deferred taxes	21	3,900	4,641
Provision for contingencies	24	50,136	44,446
Retirement plans liabilities	16	528,814	508,416
<b>Total non-current liabilities</b>		<b>1,560,444</b>	<b>1,566,377</b>
<b>Total liabilities</b>		<b>1,807,004</b>	<b>1,979,485</b>
<b>Equity</b>			
Share capital	17	19	19
Additional paid-in capital		2,236,406	2,236,406
Treasury shares	17(e)	(306,608)	(306,608)
Retained earnings		138,344	91,974
Other comprehensive income and other reserves		(59,633)	(43,013)
		<b>2,008,528</b>	<b>1,978,778</b>
Non-controlling interests	8(c)	78,062	74,722
<b>Total equity</b>		<b>2,086,590</b>	<b>2,053,500</b>
<b>Total liabilities and equity</b>		<b>3,893,594</b>	<b>4,032,985</b>

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

## Vinci Compass Investments Ltd.

### Interim consolidated statement of income For the three-month period ended March 31 All amounts in thousands of Brazilian reais unless otherwise stated

Statements of Income	<u>Note</u>	<u>03/31/2026</u>	<u>03/31/2025</u>
Net revenue from services rendered	18	274,855	234,721
General and administrative expenses	19	(188,591)	(175,445)
<b>Operating profit</b>		<u>86,264</u>	<u>59,276</u>
Finance income	20	75,878	30,409
Finance expenses	20	(24,492)	(20,196)
<b>Finance profit, net</b>		<u>51,386</u>	<u>10,213</u>
Equity gain/(loss)		885	(2,201)
<b>Profit before income taxes</b>		<u>138,535</u>	<u>67,288</u>
Income taxes	21	(29,197)	(11,360)
<b>Profit for the period</b>		<u>109,338</u>	<u>55,928</u>
<b>Attributable to the shareholders of the parent company</b>		103,019	56,532
<b>Attributable to non-controlling interests</b>		6,319	(604)
<b>Basic earnings per share in Brazilian Reais</b>	17 (f)	<b>1.57</b>	<b>0.89</b>
<b>Diluted earnings per share in Brazilian Reais</b>	17 (f)	<b>1.49</b>	<b>0.86</b>

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

## Vinci Compass Investments Ltd.

### Interim consolidated statement of comprehensive income

For the three-month period ended March 31

All amounts in thousands of Brazilian reais unless otherwise stated

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	<u>03/31/2026</u>	<u>03/31/2025</u>
<b>Profit for the period</b>	<u>109,338</u>	<u>55,928</u>
<b>Other comprehensive income</b>		
Items that may be reclassified to profit or loss:		
Foreign exchange variance of investees	(23,007)	(18,391)
<b>Total comprehensive income for the period</b>	<u>86,331</u>	<u>37,537</u>
<b>Attributable to:</b>		
Shareholders of the parent company	80,012	38,141
Non-controlling interests	<u>6,319</u>	<u>(604)</u>
	<u>86,331</u>	<u>37,537</u>

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

## Vinci Compass Investments Ltd.

### Interim consolidated statement of changes in equity

For the three months ended March 31

All amounts in thousands of Brazilian Reais, unless otherwise stated

	Share capital	Additional Paid-in capital	Retained earnings	Other reserves	Treasury shares	Total	Non-controlling interests	Total equity
<b>At January 01, 2025</b>	18	2,097,712	30,682	73,769	(259,773)	1,942,408	(365)	1,942,043
Profit for the period	-	-	56,532	-	-	56,532	(604)	55,928
Other comprehensive income:								
Foreign exchange variation of investee located abroad	-	-	-	(18,391)	-	(18,391)	-	(18,391)
Share based payments	-	-	-	5,351	-	5,351	-	5,351
Treasury shares bought, net of shares sold	-	-	-	-	(40,309)	(40,309)	-	(40,309)
Allocation of profit:								
Dividends	-	-	-	(55,012)	-	(55,012)	-	(55,012)
<b>At March 31, 2025</b>	18	2,097,712	87,214	5,717	(300,082)	1,890,579	(969)	1,889,610
<b>At January 01, 2026</b>	19	2,236,406	91,974	(43,013)	(306,608)	1,978,778	74,722	2,053,500
Profit for the period	-	-	103,019	-	-	103,019	6,319	109,338
Other comprehensive income:								
Foreign exchange variation of investee located abroad	-	-	-	(23,007)	-	(23,007)	-	(23,007)
Revaluation of redemption liability	-	-	-	(1,831)	-	(1,831)	-	(1,831)
Share based payments (Note 25 (c))	-	-	-	8,218	-	8,218	-	8,218
Allocation of profit:								
Dividends	-	-	(56,649)	-	-	(56,649)	(2,979)	(59,628)
<b>At March 31, 2026</b>	19	2,236,406	138,344	(59,633)	(306,608)	2,008,528	78,062	2,086,590

The accompanying notes are an integral part of these interim consolidated financial statements.

# Vinci Compass Investments Ltd.

## Interim consolidated statements of cash flows

### Three-month period ended March 31

All amounts in thousands of Brazilian Reals, unless otherwise stated

	Notes	03/31/2026	03/31/2025
<b>Cash flows from operating activities</b>			
<b>Profit before income taxes</b>		138,535	67,288
Adjustments to reconcile net income to cash flows from operations:			
Depreciation and amortization	19	17,259	13,838
Investment income and exchange variation of financial instruments at fair value through profit or loss		4,923	25,865
Net foreign exchange on liabilities at amortized cost	15(i)	(28,358)	(44,685)
Interest expense on loans and obligations	20	15,916	16,141
Gains on remeasurement of contingent consideration	20	(42,895)	(9,546)
Share based payments	19	5,753	5,003
Financial result on lease agreements	20	3,891	3,694
Net profit/(loss) of investments accounted for using the equity method	8(b)	(885)	2,201
Other adjustments		(469)	(2,942)
		<b>113,670</b>	<b>76,857</b>
<b>Changes in assets and liabilities</b>			
Accounts receivables		13,898	65,680
Taxes recoverable		(1,779)	7,673
Other assets		(17,140)	13,775
Trade payables		8,203	763
Deferred revenue		6,415	15,514
Accounts payable		13,276	(17,462)
Labor and social security obligations		(140,364)	(119,410)
Taxes and contributions payable		(2,779)	(12,058)
Sales/(purchases) of financial instruments related to retirement plans		3,631	(32,933)
Contribution for retirement plans		2,915	30,160
Deferred taxes		1,922	(489)
		<b>(111,802)</b>	<b>(48,787)</b>
<b>Cash generated from operations</b>		<b>1,868</b>	<b>28,070</b>
Income tax paid		(11,147)	(11,770)
<b>Net cash inflow / (outflow) from operating activities</b>		<b>(9,279)</b>	<b>16,300</b>
<b>Cash flows from investing activities</b>			
Purchases of property and equipment and additions to intangible assets		(3,770)	(8,343)
Purchase of financial instruments at fair value through profit or loss		(256,226)	(60,243)
Sales of financial instruments at fair value through profit or loss		315,774	137,547
Purchase and sales of financial instruments at amortized cost		400	657
Capital increase in joint ventures investments	8(b)	(9,637)	(3,933)
<b>Net cash inflow from investing activities</b>		<b>46,541</b>	<b>65,685</b>
<b>Cash flows from financing activities</b>			
Interest payments of loans and obligations	15	(15,247)	(15,993)
Principal payments of loans and obligations	15	(13,890)	(15,354)
Treasury shares acquisition paid, net of treasury shares sold	17(e)	-	(40,367)
Lease payments, net of sublease received		(9,596)	(7,260)
Dividends paid	17(d)	(56,933)	(54,675)
<b>Net cash inflow / (outflow) from financing activities</b>		<b>(95,666)</b>	<b>(133,649)</b>
<b>Net decrease in cash and cash equivalents</b>		<b>(58,404)</b>	<b>(51,663)</b>
<b>Cash and cash equivalents at the beginning of the period</b>	5(c)	280,091	223,302
Foreign exchange variation of cash and cash equivalents in subsidiary		(13,142)	(7,856)
<b>Cash and cash equivalents at the end of the period</b>	5(c)	<b>208,545</b>	<b>163,782</b>

#### Non-cash financing activities

Dividends declared and not yet paid until March 31, 2026 and 2025 were R\$ 89 and R\$ 2,696 (Note 12), respectively.

Consideration payable, contingent consideration (earn-out) and redemption liability as of March 31, 2026 and December 31, 2025 were 308,304 and 355,388 (Note 15), respectively.

Vinci expects to pay the contingent consideration through its equity instruments. However, in accordance with IAS 32, the earn-out obligation was classified as a financial liability.

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

# Vinci Compass Investments Ltd.

## Notes to the interim consolidated financial statements

All amounts in thousands of Brazilian Reals, unless otherwise stated

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### 1 Operations

Vinci Compass Investments Ltd. is an exempted company incorporated in the Cayman Islands (referred to herein as "Entity", "Group" or "Vinci Compass"). The Group started its activities in September 2009. Its objective is to hold investments in the capital of other companies as partner (shareholder). The investees are specialized in rendering alternative investment management, asset allocation, corporate advisory services, distribution services and retirement services.

The registered office of the Entity is at Harneys Fiduciary (Cayman) Limited, 4th Floor, Harbour Place, 103 South Church Street, P.O. Box 10240, Grand Cayman KY1-1002, Cayman Islands.

On October 06, 2025, Vinci Compass announced an agreement for a business combination with Verde, one of Brazil's leading multi-strategy asset managers with a widely recognized brand. On December 01, 2025, the transaction was completed. Please see note 8(a) in further detail regarding the transaction.

#### Tax Reform on Consumption

In Brazil, Constitutional Amendment No. 132/2023 introduced a broad consumption tax reform, establishing a dual VAT model composed of the federal Contribution on Goods and Services (CBS) and the subnational Tax on Goods and Services (IBS), as well as a federal Selective Tax (IS). The main rules governing IBS, CBS and IS were enacted through Complementary Law No. 214/2025, while Complementary Law No. 227/2026 established the IBS Management Committee and related administrative rules.

The transition period is expected to run from 2026 to 2032, during which the current and new tax systems will coexist. Management is monitoring the implementation of the Reform and, based on the information available as of March 31, 2026, does not expect a significant impact on these interim condensed consolidated financial statements.

#### Galeão Transaction

In August 2025, an investment fund managed by Vinci Compass through its infrastructure strategy and within the Real Assets segment entered into an agreement to acquire an interest in Rio de Janeiro Aeroporto S.A. ("RJA"), an existing holding company wholly owned by Changi Airports Ltd ("Changi"). RJA holds an interest in the concessionaire of Aeroporto Internacional Tom Jobim, or Galeão ("GIG Airport" or "Galeão"), alongside Infraero. The completion of this part of the transaction was contingent upon the satisfaction of specific conditions, which were met in September 2025.

The transaction was structured to position the fund, together with Changi Airports through RJA, as an incumbent participant in the assisted sale process (the "Auction") for the new Galeão concession, which occurred on March 30, 2026.

RJA lost the bid and on March 30, 2026, Aena Desarrollo Internacional ("Aena") was declared the winning bidder in the Auction for the airport. As a result, RJA became entitled to receive an indemnification in connection with the transfer of its interest in the concession to the winning bidder, subject to certain conditions. The results of the Auction are expected to be ratified between mid-May and June 2026, at which time the amount of indemnification payable to RJA is expected to be determined.

Vinci Compass is expected to receive a portion of the indemnification in connection with activities undertaken prior to the Auction, including the involvement of Vinci Compass's infrastructure team, in its capacity as fund manager, in the negotiation and the review of contract renegotiations to be implemented under the new rules of the concession, as well as general expenses incurred during the pre-auction period. As the receipt of the indemnification is subject to precedent conditions and, consequently, to the achievement of certain performance obligations, no amounts related to the indemnification agreement had been recorded at Vinci Compass as of March 31, 2026.

Based on current Vinci Compass' estimates, the amount expected to be received by Vinci Compass under the indemnification

## Vinci Compass Investments Ltd.

### Notes to the interim consolidated financial statements All amounts in thousands of Brazilian reais, unless otherwise stated

arrangement would be approximately R\$100 million, net of taxes and general expenses. Such amount is currently expected to be received in the late third quarter or early fourth quarter of 2026.

## 2 Summary of significant accounting policies

### 2.1 Basis of preparation and presentation

The unaudited interim condensed consolidated financial statements have been prepared in accordance with IAS 34 Interim Financial Reporting as issued by the International Accounting Standards Board (“IASB”).

The unaudited interim condensed consolidated financial statements do not include all the information and disclosures required in the annual financial statements and should be read in conjunction with the Group’s annual consolidated financial statements as of December 31, 2025.

The accounting policies adopted are consistent with those of the previous financial year and corresponding interim reporting period.

The unaudited interim condensed consolidated financial statements are presented in Brazilian reais (“R\$”), and all amounts disclosed in the financial statements and notes have been rounded off to the nearest thousand currency units unless otherwise stated.

The issuance of these financial statements was authorized by the Entity's management on May 11, 2026.

### (a) Interim consolidated financial statements

Vinci operates as an asset management firm. The Group focuses on private equity, real assets, credit, equities, corporate advisory and investment products and solutions, which comprise the main activity of the Group.

The Group controls an entity where the Group is exposed to, or has rights to, variable returns from its involvement with the entity and has the ability to affect those returns through its power to direct the activities of the entity.

Also, the Entity holds interest in subsidiaries whose main purpose and activities are providing services that relate to the Entity’s activities. Therefore, the Entity consolidates these subsidiaries.

Ownership interest in subsidiaries on March 31, 2026 and December 31, 2025 are as follows:

	Interest - %	
	03/31/2026	12/31/2025
<b>Subsidiaries</b>		
Vinci Partners Investimentos Ltda.	100	100
Vinci Assessoria Financeira Ltda. (1)	100	100
Vinci Equities Gestora de Recursos Ltda. (1)	100	100
Vinci Gestora de Recursos Ltda. (1)	100	100
Vinci Capital Gestora de Recursos Ltda. (1)	100	100
Vinci Soluções de Investimentos Ltda.	100	100
Vinci Real Estate Gestora de Recursos Ltda. (1)	100	100
Vinci Capital Partners GP Limited.	100	100
Vinci Partners USA LLC	100	100
Vinci GGN Gestão de Recursos Ltda. (1)	100	100
Vinci Infraestrutura Gestora de Recursos Ltda.	100	100

## Vinci Compass Investments Ltd.

### Notes to the interim consolidated financial statements

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Vinci Capital Partners Fund III GP Limited	100	100
GGN GP LLC	100	100
Vinci APM Ltda. (1)	100	100
Vinci Monalisa FIM Crédito Privado IE (2)	100	100
Vinci Asset Allocation Ltda.	75	75
VICC Infra GP LLC	100	100
Vinci Capital Partners IV GP LLC	100	100
Vinci Holding Securitária Ltda.	90	90
Vinci Vida e Previdência S.A. (3)	90	90
Vinci SPS Capital Gestão de Recursos Ltda. (4)	100	100
VICC Infra GP (Lux), S.A.R.L.	100	100
VINCI US RE Corporation (5)	98	98
MAV Capital Gestora de Recursos SS Ltda. (6)	100	100
ICML Gestão de Negócios e Participações SS Ltda. (6)	100	100
Lacan Administração de Bens e Participações Ltda. (7)	100	100
Lacan Investimentos e Participações Ltda. (7)	100	100
SPS IV GP LLC	100	100
MNC Holdings Limited (8)	100	100
Investis Asset Management S.A. (8)	100	100
Compass Group S.A. (8)	100	100
Vinci CG Gestora de Recursos Ltda (8)	100	100
Compass Investments Brazil LLC (8)	100	100
Vinci Compass Chile SpA (8)	100	100
Vinci Compass Inversiones SpA (8)	100	100
Compass Group Chile S.A. Administradora General De Fondos (8)	100	100
VC Servicios Financieros SpA (8)	100	100
Compass Group S.A. Asesores de Inversion (8)	100	100
VC Asesorias e Inversiones SpA (8)	100	100
VC Distribución Institucional SpA (8)	100	100
Compass Group Chile Spa (8)	100	100
Compass Group SA Comisionista de Bolsa (8)	100	100
VC Asesores De Inversión Colombia S.A.S (8)	100	100
Compass Investmenst De Mexico S. A. de C. V. Sociedad Operadora de Fondos de Inversion (8)	100	100
Compass Investmenst Corporativo S.A. de C.V. (8)	100	100
CDI Sociedad Administradora de Proyectos S.A. De C.V (8)	100	100
MB Property Management Mexico S de RL De C.V. (8)	100	100
Compass Group Holding S.A.P.I de C.V. (8)	100	100
Compass Servicios Operativos S de RL de C.V. (8)	100	100
Compass Desarrollo Inmobiliario S.A. de C.V. (8)	100	100
Compass Latin America Investments LLC (Delaware) (8)	100	100
Compass Capital Consultants S.A.C. (8)	100	100
Compass Peru S.A. (8)	100	100
Compass Group S.A.F. S.A. (8)	100	100
Compass Group Global Advisors S.A. (8)	100	100
Compass Group Uruguay Investment Advisors S.A. (8)	100	100
Bunara S.A. (8)	100	100
Cipresi S.A. (8)	100	100
CG Global Services S.A. (8)	100	100
Compass Group LLC Establecimiento Permanente en Chile (8)	100	100
Compass Group LLC (8)	100	100
CG Compass (USA) LLC (8)	100	100
Compass Group Holdings Inc (8)	100	100
Compass Group Investments Solutions LLC (8)	100	100
Compass Group Asset Management Holdings S.L.U. (8)	100	100
Compass Group GP S.à r.l. (Compass GP Luxemburgo) (8)	100	100
Inversiones La Esmeralda SpA (8)	100	100
Compass GSO COF IV Solutions GP Ltd (8)	100	100

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### Notes to the interim consolidated financial statements All amounts in thousands of Brazilian reais, unless otherwise stated

Compass BXLS V Solutions GP (8)	100	100
Compass SP Solutions GP (8)	100	100
Compass LCP X Solutions GP (8)	100	100
Compass Secondaries Solutions (8)	100	100
Compass Capital (Cayman) (8)	100	100
Compass BCP Asia II Solutions (8)	100	100
Verde Empreendimentos e Participações S.A. (9)	50	50
Verde Asset Agro e Imobiliário Ltda. (9)	35	35
Verde Asset Management S.A. (9)	50	50
Verde Serviços Internacionais S.A. (9)	50	50
VC Holding LATAM S.A.S.	100	100
MNVC UK Ltd.	100	100
AGILIZANDO TUS FINANZAS, S.A.P.I. de C.V., SOFOM, E.N.R.	100	100
Vinci Lacan IV GP, LLC	100	100
VISA GP, LLC	100	100
VIR V GP, LLC	100	100

- (1) Minority interest represents less than 0.001%.
- (2) Under the terms of IFRS 10, the Entity classifies Vinci Monalisa FIM Crédito Privado IE as an investment entity. Accordingly, the Entity does not consolidate its investment and measures at fair value through profit or loss in accordance with IFRS 9.
- (3) Vinci Compass has an indirect interest at Vinci Vida e Previdência of 85% through its subsidiary Vinci Holding Securitária Ltda., which holds 100% of ownership interest at Vinci Vida e Previdência.
- (4) On 16 August 2022, Vinci Soluções de Investimentos Ltda. acquired 90% of the issued share capital of SPS Capital Gestão de Recursos Ltda. The acquisition gives to Vinci Soluções de Investimentos the right of 100% on the economic interest of SPS Gestão de Recursos Ltda.
- (5) Under the terms of IFRS 10, the Entity classifies Vinci US RE Corporation as an investment entity. Accordingly, the Entity does not consolidate its investment and measures at fair value through profit or loss in accordance with IFRS 9.
- (6) On 29 June 2024, Vinci Gestora Recursos Ltda. acquired 30% of the issued share capital of MAV Capital Gestora de Recursos Ltda. and 100% of the issued share capital of ICML Gestão de Negócios e Participações SS Ltda. Vinci Compass has direct and indirect interest on MAV Capital Gestora de Recursos SS Ltda. Vinci Compass has indirect interest through its ownership interest on ICML Gestão de Negócios e Participações SS Ltda., which holds 70% of ownership interest at MAV.
- (7) Subsidiaries consolidated after Lacan business combination. Please see note 8(a)(iii) for further details of the transaction.
- (8) Subsidiaries consolidated after Compass business combination. Please see note 8(a)(ii) for further details of the transaction.
- (9) Subsidiaries consolidated after Verde business combination. Please see note 8(a)(iv) for further details of the transaction.

Subsidiaries are all entities (including structured entities) over which the Group has control. Subsidiaries are fully consolidated from the date on which control is transferred to the Group. They are deconsolidated from the date that control ceases.

Inter-company transactions, balances and unrealized gains on transactions between Group companies are eliminated. Unrealized losses are also eliminated unless the transaction provides evidence of an impairment of the transferred asset. Accounting policies of subsidiaries have been changed where necessary to ensure consistency with the policies adopted by the Group.

Non-controlling interest in the results and equity of subsidiaries are shown separately in the consolidated statement of profit or loss, consolidated statement of comprehensive income, consolidated statement of changes in equity and consolidated balance sheet respectively.

The Group treats transactions with non-controlling interests that do not result in a loss of control as transactions with equity owners of the Group. A change in ownership interest results in an adjustment between the carrying amounts of the controlling and non-controlling interests to reflect their relative interests in the subsidiary. Any difference between the amount of adjustment to non-controlling interests and any consideration paid or received is recognized in another reserve within equity attributable to owners of Entity.

When the Group ceases to consolidate an investment or account for it under equity method because of a loss of control, joint control or significant influence, any interest retained in the entity is remeasured to its fair value, with the change in carrying amount recognized in profit or loss. This fair value becomes the initial carrying amount for the purposes of subsequently accounting for the retained interest as an associate, joint venture or financial asset. In addition, any amounts previously

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## Notes to the interim consolidated financial statements All amounts in thousands of Brazilian reais, unless otherwise stated

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recognized in other comprehensive income in respect of that entity are accounted for as if the group had directly disposed of the related assets or liabilities. This may mean that amounts previously recognized in other comprehensive income are reclassified to profit or loss.

### 2.2 Segment reporting

Under the supervision of the Board of Directors, the CEO is responsible for the decision-making process related to executive themes, resources allocation and strategic decisions of Vinci Compass.

The strategic decisions of the Group comprise six distinct business segments: (i) Private Equity, (ii) Equities, (iii) Real Assets; (iv) Credit; (v) Global IP&S; and (vi) Corporate Advisory (see Note 23). Strategies were sorted out within business segments following technical and strategic similarities among funds' attributes, such as management and performance fee structures, liquidity constraints, targeted returns and investor profile.

### 3 Accounting estimates and judgments

The Entity makes estimates and assumptions concerning the future, based on historical experience and other factors, including expectations of future events. The resulting accounting estimates will, by definition, seldom equal the related actual results. The main estimations and assumptions made by the Entity are included as follows:

- Allowance of expected credit losses of accounts receivable.
- Provision for profit sharing.
- Consolidation of subsidiaries.
- Fair value measurement of financial assets.
- Fair value measurement of retirement plans liabilities.
- Provision for contingent liabilities.
- Impairment for goodwill and other intangible assets.
- Fair value measurement of contingent consideration.
- Fair value of share-based payments.
- Financial evaluation of compound instruments.
- Estimated useful lives for fixed and intangible assets.
- Purchase price allocation on business combinations.
- Estimative and assumptions related to lease contracts, including variable considerations, evaluation of implicit interest rate and extensions options.

### 4 Financial risk management

The main risks related to the financial instruments are credit risk, market risk, and liquidity risk, as defined below. The management of such risks involves various levels in the Entity and comprehends a number of policies and strategies. The Group's risk management focuses on the unpredictability of financial markets and seeks to mitigate potential adverse impacts on the Group's financial performance.

#### 4.1 Financial risk factors

This note explains the Group's exposure to financial risks and how these risks could affect the Group's future financial performance. Current year profit and loss information has been included where relevant to add further context.

The Group's risk management is predominantly controlled by a risk assessment department under process and controls approved by the management. The management provides written process and controls for overall risk management, as well as policies covering specific areas, such as foreign exchange risk, interest rate risk, credit risk, use of derivative financial instruments and non-derivative financial instruments, and investment of excess liquidity.

## Vinci Compass Investments Ltd.

### Notes to the interim consolidated financial statements All amounts in thousands of Brazilian reais, unless otherwise stated

#### (a) Credit risk

Credit risk arises from cash and cash equivalents, contractual cash flows of debt investments carried at amortized cost, at fair value through profit or loss (FVTPL), and deposits with banks and financial institutions, as well as credit exposures to wholesale and retail customers, including outstanding receivables.

##### (i) Risk management

As of March 31, 2026, and December 31, 2025 the expected credit losses are considered immaterial due to the short maturities of the deposits and the credit quality of the counterparties, which have investment-grade evaluated by credit agencies. The Entity has not suffered any losses from cash and cash equivalents since inception. Vinci Compass's treasury review expected credit losses on a regular basis.

##### (ii) Impairment of financial assets

The Group has the following types of financial assets that are subject to the expected credit loss model:

- Accounts receivable.
- Loans and receivables from employees evaluated at amortized cost.
- Advances to projects in progress.

While cash and cash equivalents are also subject to the impairment requirements of IFRS 9, the expected impairment loss was immaterial.

#### (b) Market risk

##### (i) Foreign exchange risk

At the reporting date, the carrying amount of the Group's financial assets and liabilities exposed to other currencies, as listed below:

<b>Balance sheet</b>	<b>03/31/2026</b>	<b>12/31/2025</b>
Cash and cash equivalents	118,655	120,834
Financial instruments at fair value through profit or loss	200,086	214,142
Accounts receivable	40,190	40,674
Taxes recoverable	4,889	6,729
Other receivables	29,668	26,848
<b>Current assets</b>	<b>393,488</b>	<b>409,227</b>
Financial instruments at fair value through profit or loss	124,223	128,720
Intangible assets	18,100	16,915
Financial instruments at amortized cost	21,930	11,883
Investments accounted for using the equity method	67,737	61,592
Deferred taxes	11,720	14,988
Lease, property and equipment	57,130	66,802
<b>Non-current assets</b>	<b>300,840</b>	<b>300,900</b>
Trade payables	17,479	14,086
Leases	41,305	45,978
Accounts payable	1,272	997
Loans and obligations	37,957	35,459
Labor and social security obligations	22,427	59,167
Taxes and contributions payable	14,589	9,911
<b>Current liabilities</b>	<b>135,029</b>	<b>165,598</b>

## Vinci Compass Investments Ltd.

### Notes to the interim consolidated financial statements All amounts in thousands of Brazilian reais, unless otherwise stated

Other payables	-	7
Loans and obligations	532,357	561,284
Related parties	21,294	4,894
Deferred taxes	8,723	9,884
<b>Non-current liabilities</b>	<b>562,374</b>	<b>576,069</b>
<b>Net Equity exposed to other currencies (comprised as below)</b>	<b>(3,075)</b>	<b>(31,540)</b>
<b>Net Equity exposed to US Dollars</b>	<b>(100,699)</b>	<b>(118,585)</b>
<b>Net Equity exposed to Euros</b>	<b>2,273</b>	<b>2,194</b>
<b>Net Equity exposed to Pounds</b>	<b>1,440</b>	<b>1,995</b>
<b>Net Equity exposed to Chilean Pesos</b>	<b>53,423</b>	<b>43,522</b>
<b>Net Equity exposed to Uruguayan Pesos</b>	<b>(8,199)</b>	<b>(7,846)</b>
<b>Net Equity exposed to Colombian Pesos</b>	<b>5,341</b>	<b>5,161</b>
<b>Net Equity exposed to Argentine Pesos</b>	<b>413</b>	<b>(721)</b>
<b>Net Equity exposed to Mexican Pesos</b>	<b>14,213</b>	<b>15,677</b>
<b>Net Equity exposed to Peruvian Sols</b>	<b>28,720</b>	<b>27,063</b>

The aggregate net foreign exchange gains/losses recognized in profit or loss were:

<b>Net foreign exchange result</b>	<b>03/31/2026</b>	<b>03/31/2025</b>
Financial revenue	17,429	1,140
Financial expense	-	-
<b>Net foreign exchange result, net</b>	<b>17,429</b>	<b>1,140</b>

The Group operates internationally and is exposed to foreign exchange risk.

Foreign exchange risk arises from future commercial transactions and recognized assets and liabilities denominated in a currency that is not the functional currency of the Group.

#### (ii) Interest rate risk

The Group's profit or loss is sensitive to higher/lower interest income from cash equivalents and fixed income funds as a result of changes in interest rates.

#### (iii) Price risk

The Group's exposure to investment securities price risk arises from investments held by the group and classified in the balance sheet at fair value through profit or loss (note 5).

To manage its price risk arising from investments in investment securities, the Group diversifies its portfolio. Diversification of the portfolio is done in accordance with the limits set by the Group. Note 4(d) demonstrates the sensitivity analyses of impact for the assets held by the Group.

#### (c) Liquidity risk

Prudent liquidity risk management implies maintaining sufficient cash and marketable securities and the availability of funding through an adequate amount of committed credit facilities to meet obligations when due and to close out market positions. At the end of the reporting period the Group held bank deposits, certificates of deposits and US treasury bills of R\$ 208,545 (12/31/2025 – R\$ 280,091) that are expected to readily generate cash inflows for managing liquidity risk.

## Vinci Compass Investments Ltd.

### Notes to the interim consolidated financial statements All amounts in thousands of Brazilian reais, unless otherwise stated

#### Net debt reconciliation

This section sets out an analysis of net debt and the movements in net debt for each of the years presented.

	03/31/2026	12/31/2025
Cash and cash equivalents	208,545	280,091
Financial instruments at fair value through profit or loss (i)	755,707	1,534,471
Financial instruments at amortized cost	5,741	6,141
Judicial deposits (ii)	49,655	43,999
Trade payables	(13,692)	(13,369)
Labor and social security obligations	(64,750)	(208,643)
Accounts payable	(39,843)	(38,107)
Lease liabilities	(153,938)	(160,184)
Convertible preferred shares	(486,348)	(513,765)
Commercial notes	(78,801)	(87,326)
Consideration payable	(9)	(6,029)
Banco Security	(13,617)	(10,153)
Provisions for contingencies (ii)	(50,136)	(44,446)
Retirement plans liabilities	(528,814)	(508,416)
<b>Net debt</b>	<b>(410,300)</b>	<b>274,264</b>

The contingent consideration and the redemption liability were not included in the net debt calculation. The contingent consideration and the redemption liability, subject to certain conditions, can be settled by shares held in treasury or shares issued by Vinci Compass.

- (i) Comprised of liquid and illiquid investments. Liquid investments are current assets that are traded in an active market. Illiquid investments are comprised of assets that trade infrequently.
- (ii) Judicial deposits and provisions for contingencies were included in the net debt reconciliation, as they are directly related to the same underlying legal proceedings and substantially offset each other, resulting in an immaterial net impact on reported net debt.

	Financial liabilities				Other assets	
	Payables	Loans and obligations	Retirement plans	Lease liabilities	Cash and cash equivalents	Financial instruments at fair value through profit or loss
<b>Net debt as at</b>						
<b>December 31, 2024</b>	<b>(241,257)</b>	<b>(861,542)</b>	<b>(374,813)</b>	<b>(119,455)</b>	<b>223,302</b>	<b>1,531,036</b>
Cash flow and dividends provision	(18,862)	75,779	(76,173)	27,578	47,952	(80,753)
Fair value and monetary adjustments	-	(2,951)	(57,430)		13,039	84,188
Addition and finance expenses accrual	-	(247,431)	-	(68,307)	-	-
Foreign exchange adjustments	-	69,513	-	-	(4,202)	-
<b>December 31, 2025</b>	<b>(260,119)</b>	<b>(966,632)</b>	<b>(508,416)</b>	<b>(160,184)</b>	<b>280,091</b>	<b>1,534,471</b>
Cash flow and dividends provision	141,834	29,136	(2,919)	9,604	(74,149)	80,074
Fair value adjustment	-	-	(17,479)	-	3,086	29,792
Addition and finance expenses accrual	-	22,066	-	(1,945)	-	-
Foreign exchange adjustments	-	28,358	-	(1,413)	(483)	-
Reclassification from current to non-current assets						(888,630)
<b>March 31, 2026</b>	<b>(118,285)</b>	<b>(887,072)</b>	<b>(528,814)</b>	<b>(153,938)</b>	<b>208,545</b>	<b>755,707</b>

## Vinci Compass Investments Ltd.

### Notes to the interim consolidated financial statements All amounts in thousands of Brazilian reais, unless otherwise stated

#### *Maturities of financial liabilities*

Except for the retirement plans liabilities, the tables below analyze the Group's financial liabilities into relevant maturity groupings based on their contractual maturities for significant financial liabilities.

Contractual maturities of financial liabilities at March 31, 2026				Total	Carrying amount
	Less than 1 year	Between 1 and 3 years	Over 3 years		
Trade payables	(13,692)	-	-	(13,692)	(13,692)
Labor and social security obligations	(57,115)	(7,635)	-	(64,750)	(64,750)
Lease liabilities	(31,229)	(56,969)	(71,825)	(160,022)	(153,938)
Accounts payable	(39,843)	-	-	(39,843)	(39,843)
Loans and financing	(131,493)	(193,574)	(992,498)	(1,317,565)	(887,072)
<b>Total</b>	<b>(273,372)</b>	<b>(258,178)</b>	<b>(1,064,323)</b>	<b>(1,595,872)</b>	<b>(1,159,295)</b>

Contractual maturities of financial liabilities at December 31, 2025				Total	Carrying amount
	Less than 1 year	Between 1 and 3 years	Over 3 years		
Trade payables	(13,369)	-	-	(13,369)	(13,369)
Labor and social security obligations	(199,422)	(9,221)	-	(208,643)	(208,643)
Lease liabilities	(33,307)	(68,344)	(121,243)	(222,894)	(160,184)
Accounts payable	(38,107)	-	-	(38,107)	(38,107)
Loans and financing	(93,862)	(200,618)	(1,073,934)	(1,368,414)	(966,632)
<b>Total</b>	<b>(378,067)</b>	<b>(278,183)</b>	<b>(1,195,177)</b>	<b>(1,851,427)</b>	<b>(1,403,095)</b>

#### (d) Sensitivity analysis

The Group monitors and evaluates the market risk related to its financial investments portfolio periodically to assess its volatility, through changes that can significantly impact on its financial results. Considering a period of one day and the historical results over the past year, the following Value at Risk (VAR) parameters were used:

- 0.60% (or R\$ 9.7 million) of the financial investment portfolio for a confidence interval of 95% on March 31, 2026 (0.57% or R\$ 9.2 million on December 31, 2025).
- 0.97% (or R\$ 15.6 million) of the financial investment portfolio for a confidence interval of 99% on March 31, 2026 (0.90% or R\$ 14.6 million on December 31, 2025).

Additionally, the Group evaluated the financial investment portfolio on March 31, 2026 and December 31, 2025, through stress scenarios according to the main risk factors related to its investments, as presented in the table below:

Risk Factor	Variation in	Stress Scenario (*)	Financial Impact (**)	
			03/31/2026	12/31/2025
Current inflation	Inflation index	-100bps	3.9	3.9
Exchange traded real estate funds	Share prices	-10%	(25.9)	(13.3)
Brazilian stock prices	Share prices	-10%	1.5	(2.6)
Fixed-rate offshore rates	US yield curve	-100bps	(0.3)	(0.1)

## Vinci Compass Investments Ltd.

### Notes to the interim consolidated financial statements All amounts in thousands of Brazilian reais, unless otherwise stated

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Foreign exchange rate	Foreign exchange rates	10% (***)	8.3	5.1
Domestic base overnight rate	Domestic base overnight rate	-100bps	(5.4)	(5.0)

(\*) bps - basis point (1bps = 0,01%)

(\*\*) In millions of Brazilian reais

(\*\*\*) Brazilian reais devaluation against US Dollars

An equal change in the opposite direction of the stress scenario would have affected the financial investment portfolio by a similar amount, on the basis that all other variables remain constant.

# Vinci Compass Investments Ltd.

## Notes to the interim consolidated financial statements All amounts in thousands of Brazilian reais, unless otherwise stated

### 5 Financial instruments

This note provides information about the group's financial instruments, including:

- an overview of all financial instruments held by the Group
- specific information about each type of financial instrument
- accounting policies
- information about determining the fair value of the instruments, including judgements and estimation uncertainty involved.

The Group classifies its financial assets in the following measurement categories:

- those measured at fair value or through profit or loss, and
- those measured at amortized cost.

The classification depends on the entity's business model for managing the financial assets and the contractual terms of the cash flows.

For assets measured at fair value, gains and losses will be recorded in profit or loss.

#### Recognition and derecognition

Regular way purchases and sales of financial assets are recognized on the trade date, being the date on which the group commits to purchase or sell the asset. Financial assets are derecognized when the rights to receive cash flows from the financial assets have expired or have been transferred and the group has transferred substantially all the risks and rewards of ownership.

#### Measurement

At initial recognition, the group measures a financial asset at its fair value plus, in the case of a financial asset not at fair value through profit or loss (FVTPL), transaction costs that are directly attributable to the acquisition of the financial asset. Transaction costs of financial assets carried at FVTPL are expensed in profit or loss.

The Group holds the following financial instruments:

<b>Financial assets</b>	<b>Section</b>	<b>03/31/2026</b>	<b>12/31/2025</b>
Accounts receivable	(a)	218,357	232,224
Other financial assets at amortized cost	(b)	69,661	72,043
Cash and cash equivalents	(c)	208,545	280,091
Financial assets at fair value through profit or loss (FVTPL)	(d)	1,639,451	1,686,086
		<b>2,136,014</b>	<b>2,270,444</b>
<b>Financial liabilities</b>			
Liabilities at amortized cost	(e)	118,285	260,119
Financial liabilities at fair value through profit or loss (FVTPL)	(d)	9,706	-
Lease liabilities	(e)	153,938	160,184
Loans and obligations	(e)	887,072	966,632
Retirement plans liabilities	(e)	528,814	508,416
		<b>1,697,815</b>	<b>1,895,351</b>

The Group's exposure to risks associated with the financial instruments is discussed in Note 4. The maximum exposure to credit risk at the end of the reporting period is the carrying amount of each class of financial assets mentioned above.

## Vinci Compass Investments Ltd.

### Notes to the interim consolidated financial statements All amounts in thousands of Brazilian reais, unless otherwise stated

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#### a) Accounts receivable

	<u>03/31/2026</u>	<u>12/31/2025</u>
<b>Current assets</b>		
Accounts receivable from contracts with customers	191,605	215,338
Loss allowance	(632)	(632)
<b>Non-current assets</b>		
Accounts receivable from contracts with customers	27,384	17,518
	<u>218,357</u>	<u>232,224</u>

Accounts receivables are recognized initially at the amount of consideration that is unconditional and are not submitted to any financial components. They are subsequently measured at amortized cost, less loss allowance.

Current accounts receivable are amounts due from customers for services performed in the ordinary course of business. They are generally due for settlement within 30 days and are therefore classified as current in their entirety. Due to the short-term nature of the current receivables, their carrying amount is considered to be the same as their fair value.

Non-current accounts receivable comprised by long-term advisory fees related to Real Estate projects, administration fees contingent upon the realization of invested fund assets and unrealized performance fee. Unrealized performance fees are recognized when the management, with accumulated experience, estimates that it is highly probable that a significant reversal will not occur. Vinci Compass expects the unrealized performance fees will be received during 2026. However, since its realization is subject to uncertainty, the balance is presented as a non-current receivable.

Monthly, the Entity evaluates the revenues and receipts for each customer (Funds). Additionally, on a quarterly basis Vinci Compass analyzes the outstanding balances to calculate expected credit losses and the exposure to credit risk from receivables are reviewed. Accounts receivable allowance for expected credit losses are presented in general and administrative expense.

No write-downs or impairment losses were recognized during the period. The allowance for expected credit losses as of March 31, 2026 amounted to R\$ 632 (R\$ 632 as of December 2025).

Accounts receivables are written off when there is no reasonable expectation of recovery. Indicators that there is no reasonable expectation of recovery include, among others, the failure of a debtor to engage in a repayment plan with the group, and a failure to make contractual payments. Subsequent recoveries of amounts previously written off are credited against the same line item.

#### b) Other financial assets at amortized cost

Financial assets at amortized cost refer to the following debt instruments:

	<u>03/31/2026</u>	<u>12/31/2025</u>
Employees loans (Note 7 (iii))	17,655	17,093
Receivable from employees (Note 7 (i))	23,592	28,207
Advances to projects in progress (Note 7 (iv))	28,414	26,743
	<u>69,661</u>	<u>72,043</u>

These amounts generally arise from transactions outside the usual operating activities of the group. Interest may be charged at commercial rates and collateral is not normally obtained.

## Vinci Compass Investments Ltd.

### Notes to the interim consolidated financial statements All amounts in thousands of Brazilian reais, unless otherwise stated

All the financial assets at amortized cost are denominated in Brazilian currency units. As a result, there is no exposure to foreign currency risk. There is also no exposure to price risk as the investments will be held to maturity. See note 6 for more details.

#### c) Cash and cash equivalents

	<u>03/31/2026</u>	<u>12/31/2025</u>
Cash and bank deposits	106,053	121,498
Financial instruments at fair value through profit or loss (i)	84,671	153,729
Financial instruments at amortized cost (ii)	17,821	4,864
	<u>208,545</u>	<u>280,091</u>

For the purpose of presentation in the statement of cash flows, cash and cash equivalents include cash on hand, bank deposits held at financial institutions, and highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

(i) Comprises certificates of deposits issued by Banco Bradesco (credit rating AAA evaluated by Fitch Ratings) with an interest rate of 100% of CDI (interbank deposit rate). The certificates are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

(ii) Comprised of US Treasury Bills.

#### d) Financial assets and liabilities at fair value through profit or loss

The group classifies the following financial assets and liabilities at fair value through profit or loss (FVTPL):

- Mutual funds;
- Private markets funds;
- Real Estate Investments;
- Derivatives financial instruments;
- Listed equity securities.

Financial assets and liabilities measured at FVTPL include the following categories:

	<u>03/31/2026</u>	<u>12/31/2025</u>
<b>Current assets</b>	<b>755,707</b>	<b>1,534,471</b>
Mutual funds (i)	741,970	1,523,998
Derivative financial assets (ii)	13,617	10,219
Listed equity securities	110	-
Real Estate Investments (iv)	-	116
Other financial assets	10	138
<b>Non-current assets</b>	<b>883,744</b>	<b>151,615</b>
Mutual funds (i)	759,487	19,958
Private markets funds (iii)	28,708	29,294
Real Estate Investments (iv)	94,046	100,773
Listed equity securities	1,503	1,590
<b>Current liabilities</b>	<b>9,706</b>	<b>-</b>
Derivative financial liabilities	9,706	-

The following table demonstrates the funds invested included in each category mentioned above.

## Vinci Compass Investments Ltd.

### Notes to the interim consolidated financial statements All amounts in thousands of Brazilian reais, unless otherwise stated

#### (i) Mutual funds

	<u>03/31/2026</u>	<u>12/31/2025</u>
<b>Current assets</b>	<b>741,970</b>	<b>1,523,998</b>
Vinci Monalisa FIM Crédito Privado IE (2)	-	888,630
Vinci Monalisa Cash FIM Crédito Privado (2)	119,549	-
Vinci Multiestratégia FIM	-	409
Vinci Special Opportunities Fund Master SP	9,191	15,381
Compass Lapco Fondo De Inversion Serie B	4,098	5,967
Vinci Income Fund Ltd	22,376	28,842
Vinci Compass Brazil Equity Fund Class I	11,879	10,736
Latin America Equity Fund Class I	11,405	11,081
Vinci Reservas Técnicas FI RF DI	9,876	16,058
Retirement services investment funds (1)	528,817	508,420
FI Vinci Renda Fixa CP	6,097	11,591
Fondo Mutuo Compass Liquidez	9,207	7,104
Pershing Money Market	4,082	5,255
LV Money Market USD	-	6,262
Other mutual funds	5,393	8,262
<b>Non-current assets</b>	<b>759,487</b>	<b>19,958</b>
Vinci Monalisa FIM Crédito Privado IE (2)	740,138	-
Compass - Fondo de Inversión Adelanto de Efectivo	11,441	12,353
Other mutual funds	7,908	7,605

(1) These funds refer to the financial products as part of the Company's retirement plans services. See Note 16 for further information.

(2) On January 9, 2026, the fund Vinci Monalisa FIM Crédito Privado IE (“Vinci Monalisa”) carried out a partial split of its net assets to Vinci Monalisa Cash FIM Crédito Privado (“Vinci Monalisa Cash”). Vinci Monalisa and Vinci Monalisa Cash are mutual funds incorporated in Brazil.

Prior to the spin-off, Vinci Monalisa Fund, which offers immediate redemption features, held a portfolio comprising both liquid and illiquid financial assets. Following the transaction, the Fund’s liquidity profile changed, and the investment in Vinci Monalisa was reclassified as a non-current asset, reflecting the revised expectation of its realization profile.

Vinci Monalisa Cash’s balances are the following:

	<u>03/31/2026</u>	<u>12/31/2025</u>
<b>Net Asset Value</b>	<b>119,549</b>	<b>-</b>
Mutual funds	92,951	-
Treasury bonds	29,657	-
Other assets/liabilities	(3,059)	-

After the split, Vinci Monalisa Cash’s portfolio is comprised mostly of liquid investee funds.

#### Mutual funds

Vinci Monalisa Cash holds investments in several mutual funds to seek profitability through investments in various classes of financial assets such as fixed income assets, Brazilian government bonds, public equities, derivatives financial instruments, investment funds and other short-term liquid securities. As of March 31, 2026, Vinci Monalisa Cash holds R\$ 92,951 investments in mutual funds, which are distributed in the following classification:

	<u>03/31/2026</u>	<u>12/31/2025</u>
<b>Mutual Funds’ classification</b>		

## Vinci Compass Investments Ltd.

### Notes to the interim consolidated financial statements All amounts in thousands of Brazilian reais, unless otherwise stated

Interest and foreign exchange (a)	85.59%	-
Specific strategy (c)	14.41%	-
	<u>100.00%</u>	<u>-</u>

Vinci Monalisa's balances are the following:

	<u>03/31/2026</u>	<u>12/31/2025</u>
<b>Net Asset Value</b>	<b>740,138</b>	<b>888,630</b>
Real estate funds	235,375	238,492
Mutual funds	78,861	210,390
Private market funds	424,099	400,479
Other assets/liabilities	1,803	39,269

After the split, Vinci Monalisa's portfolio is comprised mostly of illiquid investee funds with different redemption criteria. Over 28% of its investments are liquid and may be redeemed and 72% are non-redeemable investments. The following tables demonstrate the funds invested by Vinci Monalisa:

#### Mutual funds

Vinci Monalisa holds investments in several mutual funds to seek profitability through investments in various classes of financial assets such as fixed income assets, Brazilian government bonds, public equities, derivatives financial instruments, investment funds and other short-term liquid securities. As of March 31, 2026 and December 31, 2025, Vinci Monalisa holds R\$ 78,861 and R\$ 210,390 investments in mutual funds, respectively, which are distributed in the following classification:

	<u>03/31/2026</u>	<u>12/31/2025</u>
<b>Mutual Funds' classification</b>		
Interest and foreign exchange (a)	38.10%	73.11%
Foreign investments (b)	6.78%	2.64%
Specific strategy (c)	55.11%	24.25%
	<u>100.00%</u>	<u>100.00%</u>

- (a) Funds that seek long-term returns via investments in fixed-income assets, admitting strategies that imply interest risk, price index risk and foreign currency risk.
- (b) Funds that invest in financial assets abroad in a portion greater than 40% of their net asset values.
- (c) Funds that adopt an investment strategy that involves specific risks, such as commodities, futures of index, etc.

#### Real Estate funds

	<u>03/31/2026</u>	<u>12/31/2025</u>
Vinci Fulwood DL FII (a)	82,769	82,731
Vinci Credit Securities FII (b)	62,127	61,710
Vinci Imóveis Urbanos FII (c)	37,450	41,626
Vinci Offices FII (d)	22,987	23,304
Other real estate funds (e)	30,042	29,121
	<u>235,375</u>	<u>238,492</u>

- (a) The fund invests in real estate receivable certificates, bonds and other real estate assets;
- (b) The fund's investment strategy is to acquire properties in the retail, general markets, health and education sectors located in large urban centers that, in the Manager's view, generate long-term value;
- (c) The fund invests in controlling corporate buildings, mostly leased, which, in the Manager's view, generate value for the properties.
- (d) The fund's strategy is to provide its shareholders with profitability resulting from the sale of properties, as well as the eventual commercial exploitation of properties. The Fund may carry out renovations or improvements to properties with the aim of enhancing the returns arising from their commercial exploitation or eventual commercialization.
- (e) Comprised of funds that allocate their capital in diversified portfolios of shares of real estate funds, real estate receivable certificates, bonds, securities and other real estate assets.

# Vinci Compass Investments Ltd.

## Notes to the interim consolidated financial statements All amounts in thousands of Brazilian reais, unless otherwise stated

### Private markets funds

	<u>03/31/2026</u>	<u>12/31/2025</u>
VCP IV Master FIP B (a)	174,619	156,450
Vinci Crédito Infra Institucional Fundo Incentivado – Infraestrutura (b)	79,632	80,786
Vinci Infra Água e Saneamento Strategy FIP – Infraestrutura (c)	58,145	58,121
Vinci Strategic Partners I FIP – Classe A (d)	31,638	28,353
Vinci Infraestrutura Transporte e Logística FIP	17,105	17,171
Lacan Florestal III Feeder FIP Multiestratégia (e)	16,247	14,407
Vinci Impacto Ret IV FIP Multiestratégia	9,863	9,674
Vinci Strategic Partners I FIP – Classe B (d)	7,431	7,606
Lacan Florestal II - FIP Multiestratégia (e)	5,401	5,607
Lacan Florestal IV Feeder FIP Multiestratégia - IS (e)	5,294	4,515
Vinci Infra Coinvestimento I FIP - Infraestrutura	915	918
Other funds	17,809	16,871
<b>Total private markets funds</b>	<b><u>424,099</u></b>	<b><u>400,479</u></b>

(a) VCP IV is being established with the intention to continue the Group's investment strategy of pursuing opportunistic private equity and equity-like investments in Brazil. Fund will maintain the Group's opportunistic approach that provides flexibility to invest in four different sub-strategies: (i) Growth Equity, (ii) Buyout, (iii) Minority Growth and (iv) Turnaround, with a higher focus on the Growth and Buyout strategies.

(b) The Fund aims to increase the value of its shares through subscription or acquisition, on the primary or secondary market, predominantly of debentures issued by privately held companies, for the purpose of raising funds to implement projects relating to the implementation, expansion, maintenance, recovery, adaptation, or modernization of infrastructure projects.

(c) The Fund's investment policy is the acquisition of shares, subscription bonuses, debentures convertible or not into shares, or other securities, convertible or exchangeable into shares issued by companies, publicly or privately held in the water sector and basic sanitation.

(d) The purpose of the funds is to obtain capital gains through investment in assets in Brazil, such as shares in Brazilian private equity funds; and shares, subscription bonuses, simple and convertible debentures, other securities and bonds convertible or exchangeable into shares, provided that the debentures and other securities and bonds are admitted under the terms of the specific regulations applicable to RPPS and EFPC.

(e) The Funds' objective is to manage and administer planted forests to supply eucalyptus wood, pine wood and other species for the purpose of generating energy in power plants, extracting wood from planted forests and managing administrative and sales activities.

### (ii) Derivative financial assets/liabilities

March 31, 2026

Derivative financial instruments	Currency	Notional Amount of Contract with Final Expiration Date in		Fair value	
		Up to 3 months	Between 3 months and 1 year	Asset	Liability
Purchase Forward	USD x CHL	(2,454)	(155)	(5,091)	-
Sales Forward	CHL x USD	2,454	155	18,708	-
Purchase Forward	USD x BRL	25,000	-	-	(9,706)
<b>Total</b>		<b><u>25,000</u></b>	<b><u>-</u></b>	<b><u>13,617</u></b>	<b><u>(9,706)</u></b>

December 31, 2025

Derivative financial instruments	Currency	Notional Amount of Contract with Final Expiration Date in		Fair value	
		Up to 3 months	Between 3 months and 1 year	Asset	Liability
Purchase Forward	USD x CHL	1,841	4	(3,907)	(14,059)
Sales Forward	CHL x USD	(1,841)	(4)	14,059	3,907
Purchase Forward	USD x BRL	30,000	-	67	-
<b>Total</b>		<b><u>30,000</u></b>	<b><u>-</u></b>	<b><u>10,219</u></b>	<b><u>(10,152)</u></b>

Derivatives are only used for economic hedging purposes and not as speculative investments. They are presented as current assets or liabilities to the extent that they are expected to be settled 12 months after the end of the reporting period.

## Vinci Compass Investments Ltd.

### Notes to the interim consolidated financial statements All amounts in thousands of Brazilian reais, unless otherwise stated

#### (iii) Private markets

	<u>03/31/2026</u>	<u>12/31/2025</u>
Vinci Capital Partners III Feeder FIP Multiestratégia	4,374	5,075
Nordeste III FIP Multiestratégia	1,532	1,703
Fundo Garantidor de Infraestrutura – FGIE – Class A	3,826	3,704
Fundo Garantidor de Infraestrutura – FGIE – Class B	15,385	14,900
Compass Global Investments III	1,691	1,788
Compass Global Investments II	1,310	1,469
Compass Private Equity VII FI	590	655
<b>Total Private markets funds</b>	<b><u>28,708</u></b>	<b><u>29,294</u></b>

#### (iv) Real Estate Investments

	<u>03/31/2026</u>	<u>12/31/2025</u>
<b>Non-current assets</b>		
Vinci US RE Corporation (a)	61,165	64,482
CCLA Capital	17,583	18,106
Compass Desarrollo Inmobiliario	8,711	9,002
CCLA Desarrollo y Renta IMU	2,777	4,622
Compass Desarrollo y Rentas	2,505	3,114
Other Real Estate investments	1,305	1,447
<b>Total Real Estate Investments</b>	<b><u>94,046</u></b>	<b><u>100,773</u></b>

(a) Vinci Compass invests in several properties through its subsidiary, Vinci US RE Corporation. The investments are intended to develop real estate properties for capital appreciation through income or sale of the respective properties.

During the period, the following gains were recognized in profit or loss:

	<u>03/31/2026</u>	<u>03/31/2025</u>
Fair value gains on investments at FVTPL recognized in finance income	12,888	18,429

#### e) Financial liabilities

	<u>03/31/2026</u>	<u>12/31/2025</u>
<b>Current</b>	<b><u>191,407</u></b>	<b><u>378,061</u></b>
Trade payables	13,692	13,369
Financial instruments at fair value through profit or loss	9,706	-
Labor and social security obligations (Note 13)	57,115	199,422
Loans and obligations (Note 15)	41,543	93,862
Lease liabilities	29,508	33,307
Accounts payable (Note 12)	39,843	38,101
<b>Non-current</b>	<b><u>1,506,408</u></b>	<b><u>1,517,290</u></b>
Accounts payable (Note 12)	-	6
Lease liabilities	124,430	126,877
Labor and social security obligations (Note 13)	7,635	9,221
Loans and obligations (Note 15)	845,529	872,770
Retirement plans liabilities (Note 16)	528,814	508,416
	<b><u>1,697,815</u></b>	<b><u>1,895,351</u></b>

## Vinci Compass Investments Ltd.

### Notes to the interim consolidated financial statements All amounts in thousands of Brazilian reais, unless otherwise stated

#### Fair value hierarchy

This section explains the judgments and estimates made in determining the fair values of the financial instruments that are recognized and measured at fair value through profit or loss in the financial statements. To provide an indication about the reliability of the inputs used in determining fair value, the group has classified its financial instruments into the three levels prescribed under the accounting standards. An explanation of each level follows underneath the table.

<i>Recurring fair value measurements</i>	On March 31, 2026			
	Level 1	Level 2	Level 3	Total
<b>Financial Assets</b>				
Listed equity securities	1,613	-	-	1,613
Other financial assets	-	10	-	10
Certificate of deposits	-	84,671	-	84,671
Mutual funds	-	1,501,457	-	1,501,457
Derivative financial assets	-	13,617	-	13,617
Private equity funds	-	-	28,708	28,708
Real Estate Investments	-	-	94,046	94,046
<b>Total Financial Assets</b>	<b>1,613</b>	<b>1,599,755</b>	<b>122,754</b>	<b>1,724,122</b>
<b>Financial Liabilities</b>				
Derivative financial liabilities	-	9,706	-	9,706
<b>Total Financial Liabilities</b>	<b>-</b>	<b>9,706</b>	<b>-</b>	<b>9,706</b>

<i>Recurring fair value measurements</i>	On December 31, 2025			
	Level 1	Level 2	Level 3	Total
<b>Financial Assets</b>				
Listed equity securities	1,706	-	-	1,706
Other financial assets	-	138	-	138
Certificate of deposits	-	153,729	-	153,729
Mutual funds	-	1,543,956	-	1,543,956
Derivative financial assets	-	10,219	-	10,219
Private equity funds	-	-	29,294	29,294
Real Estate Investments	-	-	100,773	100,773
<b>Total Financial Assets</b>	<b>1,706</b>	<b>1,708,042</b>	<b>130,067</b>	<b>1,839,815</b>

Level 1: The fair value of financial instruments traded in active markets (such as publicly traded real estate funds) is based on quoted market prices at the end of the reporting period. The quoted market price used for financial assets held by the group is the current bid price. These instruments are included in level 1.

Level 2: The fair value of financial instruments that are not traded in an active market is determined by using valuation techniques which maximize the use of observable market data and rely as little as possible on entity-specific estimates. If all significant inputs required to fair value an instrument are observable, the instrument is included in level 2.

Vinci Monalisa is a financial instrument classified as level 2. Its portfolio is comprised of items that could be classified as level 1, level 2 and level 3, in the amount of R\$ 130,545, R\$ 78,860 and R\$ 531,376, respectively (2025: R\$ 178,238, R\$ 209,998 and R\$ 507,196, respectively).

Level 3: If one or more of the significant inputs is not based on observable market data, the instrument is included in level 3. This is the case for unlisted equity securities.

## Vinci Compass Investments Ltd.

### Notes to the interim consolidated financial statements All amounts in thousands of Brazilian reais, unless otherwise stated

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#### Valuation techniques used to determine fair values

Specific valuation techniques used to value financial instruments include:

- the use of quoted market prices
- for level 3 financial instruments – discounted cash flow analysis.

All non-listed assets fair value estimates are included in level 2, except for private equity funds and real estate investments, where the fair values have been determined based on fair value appraisals for fund's investments, performed by the fund's management or a third party hired by the Fund's Administrator. The most part of the level 3 financial instruments evaluation uses discount cash flows techniques to evaluate the fair value of the Fund's investments. The appraisals performed by a third party are reviewed by Vinci Compass or its subsidiaries (fund's management).

#### Fair value measurements using significant unobservable inputs (level 3)

The following table presents the changes in level 3 items for the period/year ended March 31, 2026 and December 31, 2025:

	<u>Fair Value</u>
<b>Closing balance January 1, 2025</b>	<b>132,453</b>
Capital deployment	3,082
Sales and distributions	(3,833)
Gain recognized in finance income	(1,635)
<b>Closing balance December 31, 2025</b>	<b>130,067</b>
Capital deployment	2,250
Sales and distributions	(92)
Loss recognized in finance income	(9,471)
<b>Closing balance March 31, 2026</b>	<b>122,754</b>

#### 6 Financial instruments at amortized cost

	<u>03/31/2026</u>	<u>12/31/2025</u>
Certificate of deposit	2,870	3,054
Guarantee deposits	2,871	3,087
	<b>5,741</b>	<b>6,141</b>

## Vinci Compass Investments Ltd.

### Notes to the interim consolidated financial statements All amounts in thousands of Brazilian reais, unless otherwise stated

7 Other assets	<u>03/31/2026</u>	<u>12/31/2025</u>
Receivables from employees (i)	23,592	28,207
Related parties' receivables (ii)	12,652	14,864
Employees loans (iii)	17,655	17,093
Advances to projects in progress (iv)	28,414	26,743
Receivable from customers - SOFOM	6,618	-
Restricted deposit (v)	5,037	6,152
Finix Transaction Receivable (vi)	5,089	5,365
Prepaid expenses	6,855	5,887
Guarantee deposits	1,339	1,346
Sundry advances	1,624	314
Others	5,766	2,512
<b>Total</b>	<b><u>114,641</u></b>	<b><u>108,483</u></b>
<b>Current</b>	<b><u>76,954</u></b>	<b><u>70,168</u></b>
<b>Non-current</b>	<b><u>37,687</u></b>	<b><u>38,315</u></b>
<b>Total</b>	<b><u>114,641</u></b>	<b><u>108,483</u></b>

(i) See Note 22 (d) for more details.

(ii) Refers to an intercompany transaction. See Note 22 (b) for more details.

(iii) Refers to amounts receivable from employees.

(iv) Refers to costs incurred by projects related to funds administered by Vinci Compass, that are initially paid by the Group and subsequently reimbursed. The growth is mainly related to new financial products launched by the Group in the 2<sup>nd</sup> semester of 2025, which increased the costs incurred by Vinci Compass with the initial costs of the Funds.

(v) Refers to a restricted deposit maintained by CG Compass (USA) LLC to meet legal and contractual obligations.

(vi) The amount is related to the sale of Fingroup shares, which occurred on October 14, 2024. Before the business combination, Compass held 50% ownership interest in Fingroup, sold before the closing date of the business combination. The outstanding receivable comprises the last installment of the transaction, to be paid on April 30, 2026.

## Vinci Compass Investments Ltd.

### Notes to the interim consolidated financial statements All amounts in thousands of Brazilian reais, unless otherwise stated

#### 8 Investments

##### (a) Business Combination

Details of the estimated purchase consideration, the net assets acquired, goodwill and other intangible assets are as follows:

	<b>Compass</b>	<b>MAV</b>	<b>Lacan</b>	<b>Verde</b>
Cash paid	201,372	5,000	70,000	32,413
Shares issued (Class A Shares)	692,156	-	-	141,806
Consideration payable	-	10,000	-	-
Contingent consideration	74,903	18,010	33,468	42,980
<b>Total purchase consideration</b>	<b>968,431</b>	<b>33,010</b>	<b>103,468</b>	<b>217,199</b>
Non-controlling interest	-	-	-	73,372
<b>Purchase consideration and non-controlling interest</b>	<b>968,431</b>	<b>33,010</b>	<b>103,468</b>	<b>290,571</b>

The assets and liabilities recognized as a result of the acquisition are as follows:

	<b>Compass</b>	<b>MAV</b>	<b>Lacan</b>	<b>Verde</b>
Cash and cash equivalents	51,032	285	1,987	43,780
Other assets and liabilities	301,948	(221)	(1,497)	(29,756)
Management contracts and customers relationship	324,361	5,760	26,539	104,523
Brands	77,763	-	-	25,712
	<b>755,104</b>	<b>5,824</b>	<b>27,029</b>	<b>144,259</b>
<b>Goodwill (a)</b>	<b>213,327</b>	<b>27,186</b>	<b>76,439</b>	<b>146,312</b>
<b>Net assets acquired</b>	<b>968,431</b>	<b>33,010</b>	<b>103,468</b>	<b>290,571</b>

(a) The goodwill includes all business combinations made by the entity, not just those described.

Verde business combinations are still under their measurement period. During this period, additional assets or liabilities can be recognized if new information is obtained about facts and circumstances that existed as of the acquisition date. The measurement period ends as soon as Vinci Compass receives the information it was seeking about facts and circumstances that existed as of the acquisition date or learns that more information is not obtainable. However, the measurement period shall not exceed one year from the acquisition date.

All the information and disclosures required in the annual financial statements and should be read in conjunction with the Group's annual consolidated financial statements as of December 31, 2025.

## Vinci Compass Investments Ltd.

### Notes to the interim consolidated financial statements All amounts in thousands of Brazilian reais, unless otherwise stated

(b) Investments accounted for using the equity method

As of March 31, 2026, the details of investments in associates and joint ventures is as follows:

Affiliate	Country	Ownership	Nature of relationship	Equity	Share of profit (loss) (***)
CCLA Holdings Development and Property Management SL (“CCLA Holdings”) (*)	Spain	50%	Joint venture	57,142	(1,442)
CCLA SMA I Operator, Ltd (*)	Cayman	50%	Joint venture	2,169	2,213
Mexican associates’ entities (**)	Mexico	(**)	Associate	9,735	114
Real Estate Manual Montt Rentas SpA	Chile	7,5%	Associate	857	-
				<b>69,903</b>	<b>885</b>

(\*) Joint Venture relationships with CIM Group. There is no control over these investments.

(\*\*) Investments in Mexican associates comprise regulatory investment required to Compass Investment de Mexico S.A. de C.V. Mexican associates do not have control over these investments. The ownership of these associates may vary from 0.04% to 1.89%.

(\*\*\*) Comprise group’s share of the post-acquisition profits or losses of the investees.

As of 31 March 2026, movements in investment in joint ventures and associates are as follows:

	CCLA Holdings	Mexican associates	CCLA Operator	Real Estate Manual Montt Rentas SpA	Total
<b>Closing balance of investment on December 31, 2024</b>	<b>46,448</b>	<b>8,633</b>	<b>-</b>	<b>-</b>	<b>55,081</b>
Capital increase	16,901	-	-	843	17,744
Dividends Distributed	-	-	(3,415)	-	(3,415)
Equity gain (loss)	(9,610)	988	7,564	-	(1,067)
Foreign exchange variation	(791)	619	(2,444)	60	(2,547)
<b>Closing balance of investment on December 31, 2025</b>	<b>52,948</b>	<b>10,240</b>	<b>1,705</b>	<b>903</b>	<b>65,796</b>
Capital increase	9,637	-	-	-	9,637
Dividends Distributed	-	-	(2,479)	-	(2,479)
Equity gain (loss)	(1,442)	114	2,213	-	885
Foreign exchange variation	(4,001)	(619)	730	(46)	(3,936)
<b>Closing balance of investment on March 31, 2026</b>	<b>57,142</b>	<b>9,735</b>	<b>2,169</b>	<b>857</b>	<b>69,903</b>

## Vinci Compass Investments Ltd.

### Notes to the interim consolidated financial statements All amounts in thousands of Brazilian reais, unless otherwise stated

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#### Summarized financial information for material associates and joint ventures:

The tables below provide summarized financial information for those joint ventures and associates that are material to the Group. The information disclosed reflects the amounts presented in the financial statements of the relevant associates and joint ventures and not Vinci Compass share of those amounts. They have been amended to reflect adjustments made by the entity when using the equity method, including fair value adjustments and modifications for differences in accounting policy.

	CCLA Holdings	
	March 31, 2026	December 31, 2025
Current assets	53,430	63,297
Non-current assets	84,920	84,715
Current liabilities	(20,392)	(23,319)
Non-current liabilities	(3,674)	(18,796)
<b>Net assets</b>	<b>114,284</b>	<b>105,896</b>
Ownership interest	50%	50%
<b>Investments by equity method</b>	<b>57,142</b>	<b>52,948</b>

## Vinci Compass Investments Ltd.

### Notes to the interim consolidated financial statements

All amounts in thousands of Brazilian Reals, unless otherwise stated

(c) Non-controlling interests (NCI)

Set out below is summarized financial information for each subsidiary that has non-controlling interests. The amounts disclosed for each subsidiary are before inter-company eliminations.

	Vinci Asset Allocation		Vinci Holding Securitária		Verde Empreendimentos e Participações S.A.		Total	
	03/31/2026	12/31/2025	03/31/2026	12/31/2025	03/31/2026	12/31/2025	03/31/2026	12/31/2025
<b><u>Summarized Balance Sheet</u></b>								
Current assets	127	368	539,298	524,846	55,616	69,854	595,041	595,068
Current liabilities	(89)	(652)	(931)	(2,843)	(44,426)	(68,618)	(45,446)	(72,113)
<b>Current net assets</b>	<b>38</b>	<b>(284)</b>	<b>538,367</b>	<b>522,003</b>	<b>11,190</b>	<b>1,236</b>	<b>549,595</b>	<b>522,956</b>
Non-current assets	541	571	29,339	28,862	195,353	193,213	225,233	222,646
Non-current liabilities	(3,654)	(3,350)	(581,775)	(559,624)	(49,861)	(44,171)	(635,290)	(607,145)
<b>Non-current net assets</b>	<b>(3,113)</b>	<b>(2,779)</b>	<b>(552,436)</b>	<b>(530,762)</b>	<b>145,492</b>	<b>149,042</b>	<b>(410,057)</b>	<b>(384,499)</b>
Net assets	(3,075)	(3,063)	(14,069)	(8,759)	156,682	150,278	139,538	138,456
<b>Accumulated NCI</b>	<b>(769)</b>	<b>(766)</b>	<b>(1,411)</b>	<b>(879)</b>	<b>80,242</b>	<b>76,367</b>	<b>78,062</b>	<b>74,722</b>
<b><u>Summarized statement of comprehensive income</u></b>								
Revenue	183	159	159	115	43,851	-	44,193	274
Profit for the period	(13)	(32)	(5,310)	(3,976)	14,472	-	9,149	(4,008)
Total comprehensive income	(13)	(32)	(5,310)	(3,976)	14,472	-	9,149	(4,008)
<b>Profit/(loss) allocated to NCI</b>	<b>(3)</b>	<b>(8)</b>	<b>(533)</b>	<b>(596)</b>	<b>6,855</b>	<b>-</b>	<b>6,319</b>	<b>(604)</b>

## Vinci Compass Investments Ltd.

### Notes to the interim consolidated financial statements All amounts in thousands of Brazilian reais, unless otherwise stated

#### 9 Property and equipment

	03/31/2026						
	Buildings	Furniture and fittings stuffs	Improvements in properties of third parties	Computers and peripherals - improvements	Equipment and tools	Work of arts and others	Total
Cost							
<b>At January 1, 2026</b>	<b>27,889</b>	<b>9,274</b>	<b>72,292</b>	<b>7,795</b>	<b>8,341</b>	<b>4,651</b>	<b>130,242</b>
Acquisitions, net of disposals	-	117	119	424	122	-	782
Foreign Exchange variations of property and equipment abroad	-	-	(3,708)	-	(1,109)	(321)	(5,138)
<b>At March 31, 2026</b>	<b>27,889</b>	<b>9,390</b>	<b>68,703</b>	<b>8,219</b>	<b>7,354</b>	<b>4,330</b>	<b>125,886</b>
Accumulated depreciation							
<b>At January 1, 2026</b>	<b>(651)</b>	<b>(4,482)</b>	<b>(41,079)</b>	<b>(2,707)</b>	<b>(7,038)</b>	<b>(191)</b>	<b>(56,147)</b>
Depreciation	(139)	(220)	(1,011)	(520)	(161)	(126)	(2,177)
Foreign Exchange variations of property and equipment abroad	-	-	2,853	120	921	-	3,894
<b>At March 31, 2026</b>	<b>(790)</b>	<b>(4,701)</b>	<b>(39,237)</b>	<b>(3,107)</b>	<b>(6,278)</b>	<b>(317)</b>	<b>(54,430)</b>
Net book value							
<b>At January 1, 2026</b>	<b>27,238</b>	<b>4,792</b>	<b>31,213</b>	<b>5,088</b>	<b>1,303</b>	<b>4,460</b>	<b>74,095</b>
<b>At March 31, 2026</b>	<b>27,099</b>	<b>4,689</b>	<b>29,466</b>	<b>5,112</b>	<b>1,076</b>	<b>4,013</b>	<b>71,456</b>
Annual depreciation rate - %	5	From 5 to 10	From 10 to 20	20	From 5 to 10	-	-

## Vinci Compass Investments Ltd.

### Notes to the interim consolidated financial statements All amounts in thousands of Brazilian reais, unless otherwise stated

	12/31/2025						
	Buildings	Furniture and fittings stuffs	Improvements in properties of third parties	Computers and peripherals - improvements	Equipment and tools	Work of arts and others	Total
Cost							
<b>At January 1, 2025</b>	27,889	10,534	70,951	6,243	8,790	676	125,083
Assets recognized as a result of business combination	-	557	988	-	124	139	1,808
Acquisitions, net of disposals	-	577	16,799	2,201	839	3,610	24,026
Write-off of fully depreciated items	-	(2,394)	(13,817)	(648)	(614)	(261)	(17,734)
Foreign Exchange variations of property and equipment abroad	-	-	(2,630)	-	(798)	487	(2,941)
<b>At December 31, 2025</b>	<b>27,889</b>	<b>9,274</b>	<b>72,292</b>	<b>7,795</b>	<b>8,341</b>	<b>4,651</b>	<b>130,242</b>
Accumulated depreciation							
<b>At January 1, 2025</b>	<b>(93)</b>	<b>(5,500)</b>	<b>(50,810)</b>	<b>(1,799)</b>	<b>(7,738)</b>	<b>(11)</b>	<b>(65,951)</b>
Depreciation	(558)	(1,244)	(5,300)	(1,874)	(381)	(180)	(9,539)
Write-off of fully depreciated items	-	2,263	12,936	176	614	-	15,989
Foreign Exchange variations of property and equipment abroad	-	-	2,095	790	469	-	3,841
<b>At December 31, 2025</b>	<b>(651)</b>	<b>(4,482)</b>	<b>(41,079)</b>	<b>(2,707)</b>	<b>(7,038)</b>	<b>(191)</b>	<b>(56,147)</b>
Net book value							
<b>At January 1, 2025</b>	<b>27,796</b>	<b>5,035</b>	<b>20,141</b>	<b>4,444</b>	<b>1,052</b>	<b>664</b>	<b>59,132</b>
<b>At December 31, 2025</b>	<b>27,238</b>	<b>4,792</b>	<b>31,213</b>	<b>5,088</b>	<b>1,303</b>	<b>4,460</b>	<b>74,095</b>
Annual depreciation rate - %	5	From 5 to 10	From 10 to 20	20	From 5 to 10	-	-

## Vinci Compass Investments Ltd.

### Notes to the interim consolidated financial statements

All amounts in thousands of Brazilian reais, unless otherwise stated

#### 10 Intangible assets

Intangible assets include expenditures with the development of the software, placement agent and the management contracts, customers relationship, brands, and the goodwill generated by the acquisitions of SPS, MAV, Compass, Lacan and Verde.

The software development comprises mainly the following assets:

- Systems and applications which are being developed to support retirement services applications;
- Products for Risk System and Portfolio Allocation, whose purpose is to evaluate the risk of the funds and to allocate the clients' portfolio.

The Entity assesses at each reporting date whether there is an indication that an intangible asset may be impaired. If any indication exists, the Entity estimates the asset's recoverable amount. There were no indications of impairment of intangible assets for the three-month period ended March 31, 2026 and the year ended December 31, 2025.

						03/31/2026
	Brands and licenses	Software development	Placement Agent	Goodwill	Management Contracts and Customer relationships	Total
Cost						
<b>At January 1, 2026</b>	103,534	62,535	24,829	699,624	488,429	1,378,951
Additions	-	2,990	-	-	-	2,990
Foreign exchange variation of intangible assets abroad	-	(1,936)	(752)	(304)	(248)	(3,240)
<b>At March 31, 2026</b>	<u>103,534</u>	<u>63,589</u>	<u>24,077</u>	<u>699,320</u>	<u>488,181</u>	<u>1,378,701</u>
Accumulated amortization						
<b>At January 1, 2026</b>	-	(22,580)	(7,323)	-	(22,831)	(52,735)
Amortization	-	(2,431)	(618)	-	(5,610)	(8,659)
Foreign exchange variation of intangible assets abroad	-	1,216	210	-	-	1,426
<b>At March 31, 2026</b>	<u>-</u>	<u>(23,795)</u>	<u>(7,731)</u>	<u>-</u>	<u>(28,441)</u>	<u>(59,968)</u>
<b>At January 1, 2026</b>	<u>103,534</u>	<u>39,955</u>	<u>17,506</u>	<u>699,624</u>	<u>465,598</u>	<u>1,326,216</u>
<b>At March 31, 2026</b>	<u>103,534</u>	<u>39,793</u>	<u>16,346</u>	<u>699,320</u>	<u>459,740</u>	<u>1,318,733</u>
Amortization rate (per year) - %		20%				-

## Vinci Compass Investments Ltd.

### Notes to the interim consolidated financial statements

All amounts in thousands of Brazilian reais, unless otherwise stated

						12/31/2025
	Brands and licenses	Software development	Placement Agent	Goodwill	Management Contracts and Customer relationships	Total
Cost						
<b>At January 1, 2025</b>	<b>77,822</b>	<b>46,973</b>	<b>24,540</b>	<b>555,175</b>	<b>383,082</b>	<b>1,087,592</b>
Assets recognized as a result of business combination	25,712	435	-	146,312	104,523	276,982
Additions	-	17,968	822	-	-	18,790
Reclassification	-	-	-	(1,394)	1,394	-
Write-off of assets, including fully depreciated items	-	(1,105)	-	-	-	(1,105)
Foreign exchange variation of intangible assets abroad	-	(1,737)	(533)	(469)	(569)	(3,308)
<b>At December 31, 2025</b>	<b>103,534</b>	<b>62,535</b>	<b>24,829</b>	<b>699,624</b>	<b>488,429</b>	<b>1,378,951</b>
Accumulated amortization						
<b>At January 1, 2025</b>	-	<b>(15,567)</b>	<b>(4,951)</b>	-	<b>(9,125)</b>	<b>(29,643)</b>
Amortization	-	(8,444)	(2,506)	-	(13,906)	(24,838)
Write-off of assets, including fully depreciated items	-	(3)	-	-	-	(3)
Foreign exchange variation of intangible assets abroad	-	1,433	135	-	200	1,768
<b>At December 31, 2025</b>	<b>-</b>	<b>(22,580)</b>	<b>(7,323)</b>	<b>-</b>	<b>(22,831)</b>	<b>(52,735)</b>
At January 1, 2025	<b>77,822</b>	<b>31,407</b>	<b>19,588</b>	<b>555,175</b>	<b>373,956</b>	<b>1,057,949</b>
<b>At December 31, 2025</b>	<b>103,534</b>	<b>39,955</b>	<b>17,506</b>	<b>699,624</b>	<b>465,598</b>	<b>1,326,216</b>
Amortization rate (per year) - %		20%				-

## Vinci Compass Investments Ltd.

### Notes to the interim consolidated financial statements

All amounts in thousands of Brazilian Reais, unless otherwise stated

The unaudited interim condensed consolidated financial statements do not include all the information and disclosures required in the annual financial statements and should be read in conjunction with the Group's annual consolidated financial statements as of December 31, 2025.

No impairment losses were recognized on March 31, 2026 and December 31, 2025.

#### 11 Leases

This note provides information for leases where the Group is a lessee.

(i) Amount recognized in the balance sheet

The balance sheet shows the following amounts relating to leases:

	<u>03/31/2026</u>	<u>12/31/2025</u>
<i><b>Right of use assets</b></i>		
Brazil	93,545	95,441
USA	22,751	25,102
Other offices	17,929	20,684
<b>Total</b>	<b>134,225</b>	<b>141,226</b>
<i><b>Lease liabilities</b></i>		
Brazil	(103,910)	(104,324)
USA	(30,027)	(32,833)
Other offices	(20,001)	(23,027)
<b>Total</b>	<b>(153,938)</b>	<b>(160,184)</b>
	<u>03/31/2026</u>	<u>12/31/2025</u>
Current	(29,508)	(33,307)
Non-current	(124,430)	(126,877)
<b>Total</b>	<b>(153,938)</b>	<b>(160,184)</b>

Addition to the right-of-use assets resulted from new contracts and contracts modifications were R\$ 1,945 until March 31, 2026 (additions of R\$ 48,781 during 2025 financial year).

(ii) Amount recorded in the statement of profit or loss

The statement of profit or loss shows the following amounts relating to leases:

## Vinci Compass Investments Ltd.

### Notes to the interim consolidated financial statements All amounts in thousands of Brazilian reais, unless otherwise stated

	<u>03/31/2026</u>	<u>03/31/2025</u>
Right of use assets depreciation	(6,332)	(5,662)
Financial expense	(3,891)	(3,758)
	<u>(10,223)</u>	<u>(9,420)</u>

The total cash outflow for leases until March 31, 2026 was R\$ 9,596 (R\$ 9,591 until March 31, 2025).

The Group's leasing activities and how these are accounted for are disclosed in the Group's annual consolidated financial statements as of December 31, 2025.

#### 12 Accounts payable

	<u>03/31/2026</u>	<u>12/31/2025</u>
Accrued liabilities (i)	16,264	17,558
Temporary deposit from clients (ii)	14,907	12,232
Related Parties (iii)	1,895	1,456
Lease payable – prior month expense	1,507	1,482
Dividends payable	89	2,560
Other payables	5,181	2,813
<b>Current</b>	<u><b>39,843</b></u>	<u><b>38,101</b></u>
Other payables	-	6
<b>Non-current</b>	<u>-</u>	<u>6</u>

(i) Fees, commissions, and other payables.

(ii) Comprises temporary payments made by clients to invest in Mexican Investment Fund through the investment manager.

(iii) Refers to a related party transaction. See Note 22 (e) for more details.

(iv) Please see note 24 for further details.

#### 13 Labor and social security obligations

	<u>03/31/2026</u>	<u>12/31/2025</u>
Profit sharing	36,050	170,480
Labor provisions	28,700	38,163
	<u>64,750</u>	<u>208,643</u>
Current	57,115	199,422
Non-current	7,635	9,221

## Vinci Compass Investments Ltd.

### Notes to the interim consolidated financial statements All amounts in thousands of Brazilian reais, unless otherwise stated

Except for the profit sharing related to the unrealized performance fees, the accrual for profit sharing payable on December 31, 2025, was paid until the first week of February 2026. Profit sharing is calculated based on the performance review of each employee plus the area performance, in accordance with an Entity policy. Vinci Compass Management estimated the profit sharing as of March 31, 2026, based on the net revenue recognized up to March 31, 2026.

Since the second quarter of 2022 labor provisions have been impacted by provisions and social charges related to Restricted Share Units Plan (RSUs). The non-current amount comprises the provisions and social charges for the RSUs, of which the vesting dates are over 1 year. Please see note 25 for more details.

#### 14 Taxes and contributions payable

	<u>03/31/2026</u>	<u>12/31/2025</u>
Income tax	28,267	22,400
Social contribution	7,088	5,868
Social Contribution on revenues (COFINS)	2,305	2,748
Service tax (ISS) on billing	503	1,313
Social Integration Program (PIS)	757	599
Withholding Income Tax (IRRF) deducted from third parties	650	137
Others	1,288	1,982
	<u>40,858</u>	<u>35,047</u>

#### 15 Loans and obligations

	<u>03/31/2026</u>	<u>12/31/2025</u>
Convertible Preferred Shares (i)	486,348	513,765
Commercial Notes (ii)	78,801	87,326
Consideration payable (iii)	9	6,029
Contingent consideration (iv)	243,008	285,903
Redemption liability (v)	65,287	63,456
Banco Security	13,618	10,153
	<u>887,072</u>	<u>966,632</u>
Current	<b>41,543</b>	<b>93,862</b>
Non-current	<b>845,529</b>	<b>872,770</b>

The unaudited interim condensed consolidated financial statements do not include all the information and disclosures required in the annual financial statements and should be read in conjunction with the Group's annual consolidated financial statements as of December 31, 2025.

## Vinci Compass Investments Ltd.

### Notes to the interim consolidated financial statements All amounts in thousands of Brazilian reais, unless otherwise stated

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#### (i) Convertible Preferred Shares

The following table presents the changes in the Convertible Preferred Shares in the period ended March 31, 2026 and December 31, 2025:

<b>Closing balance December 31, 2024</b>	<u>577,982</u>
Net foreign exchange loss/(gain)	(69,513)
Interest expense	50,830
Interest paid	(45,534)
<b>Closing balance December 31, 2025</b>	<u>513,765</u>
Net foreign exchange loss/(gain)	(28,358)
Interest expense	12,024
Interest paid	(11,083)
<b>Closing balance March 31, 2026</b>	<u>486,348</u>
<b>Current</b>	<b>10,455</b>
<b>Non-current</b>	<b>475,893</b>

On January 1, 2026, the Entity paid the total amount of R\$ 11,083 related to the dividends of the series A convertible preferred shares.

#### (ii) Commercial notes

The following table presents the changes in the Commercial Notes up the period ended March 31, 2026 and December 31, 2025:

<b>Closing balance December 31, 2024</b>	<u>55,150</u>
Obligation acquired	49,207
Interest expense	7,842
Interest paid	(7,095)
Principal paid	(17,778)
<b>Closing balance December 31, 2025</b>	<u>87,326</u>
Interest expense	3,377
Interest paid	(3,013)
Principal paid	(8,889)
<b>Closing balance March 31, 2026</b>	<u>78,801</u>
<b>Current</b>	<b>12,560</b>
<b>Non-current</b>	<b>66,241</b>

## Vinci Compass Investments Ltd.

### Notes to the interim consolidated financial statements All amounts in thousands of Brazilian reais, unless otherwise stated

#### (iii) Consideration payable

	SPS	MAV
<b>Closing balance December 31, 2024</b>	<b>9</b>	<b>10,533</b>
Obligations acquired	-	859
Interest expense	-	(372)
Principal paid	-	(5,000)
<b>Closing balance December 31, 2025</b>	<b>9</b>	<b>6,020</b>
Interest expense	-	131
Interest paid	-	(1,151)
Principal paid	-	(5,000)
<b>Closing balance March 31, 2026</b>	<b>9</b>	<b>-</b>
<b>Current</b>	<b>-</b>	<b>-</b>
<b>Non-current</b>	<b>9</b>	<b>-</b>

Consideration payable is a financial liability evaluated at amortized cost. Interest expense is calculated using the effective interest method and is recognized in profit or loss as part of financial expense.

#### (iv) Contingent consideration

On March 31, 2026, Vinci Compass reevaluated the fair value of the obligation based on the economic conditions at that date, resulting in a decrease of the contingent consideration fair value. The variation was recognized as a gain in the financial result in the amount of R\$ 42,895 for the period ended March 31, 2026 (expense of R\$ 4,132 for the year ended March 31, 2025).

On March 31, 2026, the fair value of the obligation based on the economic conditions at that date is R\$ 243,008 (R\$ 285,903 on December 31, 2025).

#### (v) Redemption Liability (Verde business combination)

The present value of the redemption liability evaluated at the transaction date was R\$ 65,287 (R\$ 63,456 as of December 31, 2025).

## 16 Retirement plans liabilities

During the year of 2023, the subsidiary Vinci Vida e Previdência S.A. started its retirement services operations. As of March 2026 and December 2025, active plans are principally accumulation of financial resources through products PGBL (Free Benefit Generator Plan) and VGBL (Free Benefit Generator Life) structured in the form of variable contribution, for the purpose of granting participants with returns based on the accumulated capital in the form of monthly withdraws for a certain term or temporary monthly withdraws.

In this respect, such financial products represent investment contracts that have the legal form of retirement plans, but which do not transfer insurance risk to the Group. Therefore, contributions received from participants are accounted for as liabilities and the balance consists of the balance of the participant in the linked Specially Constituted Investment Fund ("FIE") at the reporting date (Note 5). On March 31, 2026 the Retirement plan liabilities are R\$ 528,814 (R\$ 508,416 as of December 31, 2025).

## Vinci Compass Investments Ltd.

### Notes to the interim consolidated financial statements All amounts in thousands of Brazilian reais, unless otherwise stated

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#### 17 Equity

##### (a) Capital

The capital comprises 56,408,172 Class A shares and 14,466,239 Class B shares with a par value of US\$ 0.00005 each.

The Class A common shares have been approved for listing on the Nasdaq Global Select Market, or Nasdaq, under the symbol "VINP." Vinci Compass has two classes of common shares: Class A common shares and our Class B common shares.

Class B common shares carry rights that are identical to the Class A common shares, except that (1) holders of Class B common shares are entitled to 10 votes per share, whereas holders of our Class A common shares are entitled to one vote per share; (2) holders of Class B common shares have certain conversion rights; (3) holders of Class B common shares are entitled to preemptive rights in the event that additional Class A common shares are issued in order to maintain their proportional ownership interest; and (4) Class B common shares shall not be listed on any stock exchange and will not be publicly traded.

##### (b) Retained earnings

Retained earnings comprise the net profit generated by the Entity which were not distributed to their shareholders or approved to be distributed by the Entity management.

##### (c) Other reserves

Other reserves comprise the following operations:

###### (i) Exchange variation on investees

Comprises the exchange variation in investments made on investees which have a functional currency other than Brazilian Reais, the Entity functional currency. When a foreign operation is sold, the associated exchange differences are reclassified as a profit or loss, as part of the gain or loss on sale.

###### (ii) Share-based payments

Benefits to its employees through a share-based incentive.

##### (d) Dividends

On March 4, 2026, Vinci Compass declared a quarterly dividend distribution of US\$ 0.17 per common share to shareholders as of March 19, 2026, totalizing US\$ 10,875 (R\$ 56,649), paid on April 2, 2026.

Once dividends are declared and approved by the board of directors, they will be paid on a proportional basis to the owners of the common shares.

##### (e) Treasury shares

When shares recognized as equity are repurchased, the amount of the consideration paid, which includes directly attributable costs, is recognized as a deduction from equity. Repurchased shares are classified as treasury shares and are presented in the treasury share reserve. When treasury shares are sold or reissued subsequently, the amount received is recognized as an increase in equity and the resulting surplus or deficit on the transaction is presented within the additional paid-in capital.

## Vinci Compass Investments Ltd.

### Notes to the interim consolidated financial statements All amounts in thousands of Brazilian reais, unless otherwise stated

On February 7, 2024, the Entity announced a new share buyback plan and a share repurchase plan to buy back up to R\$60.0 million of the Entity's outstanding Class A common shares which shall be executed through open market transactions or privately negotiated purchases. The plan is approved to replace the share buyback and repurchase plans approved on February 14, 2023, which expired on the date that the R\$60.0 million buyback limit set thereunder was reached.

On September 26, 2024, the Entity announced a new share buyback and share repurchase plans to buy back up to US\$15.0 million of the Entity's outstanding Class A common shares which shall be executed through open market transactions or privately negotiated purchases. The plans are approved to replace the share buyback plan announced on February 7, 2024, which expired on the date that the R\$60.0 million buyback limit set thereunder was reached.

In March 2026 the Company holds 5,452,313 Class A common shares in treasury.

#### (f) Basic and diluted earnings per share

<b>a) Basic earning per share</b>	<b>03/31/2026</b>	<b>03/31/2025</b>
From continuing operations attributable to the ordinary equity holders of the Entity	1.57	0.89
Total basic earning per share attributable to the ordinary equity holders of the Entity	<b>1.57</b>	<b>0.89</b>
<b>b) Diluted earning per share</b>	<b>03/31/2026</b>	<b>03/31/2025</b>
From continuing operations attributable to the ordinary equity holders of the Entity	1.49	0.86
Total basic earning per share attributable to the ordinary equity holders of the Entity	<b>1.49</b>	<b>0.86</b>
<b>c) Reconciliations of earnings used in calculating earnings per share</b>		
<b>Basic earnings per share:</b>	<b>03/31/2026</b>	<b>03/31/2025</b>
Profit attributable to the ordinary equity holders of the Entity used in calculating basic earnings per share:		
From continuing operations	103,019	56,532
	<b>103,019</b>	<b>56,532</b>
<b>Diluted earnings per share</b>	<b>03/31/2026</b>	<b>03/31/2025</b>
Profit from continuing operations attributable to the ordinary equity holders of the Entity		
Used in calculating basic earnings per share	103,019	56,532
Used in calculating diluted earnings per share	<b>103,019</b>	<b>56,532</b>
<b>d) Weighted average number of shares used as the denominator</b>	<b>03/31/2026</b>	<b>03/31/2025</b>
Weighted average number of ordinary shares used as the denominator in calculating basic earnings per share:	65,422,098	63,712,362
Adjustments for calculation of diluted earnings per share:	3,709,074	1,733,042
<b>Weighted average number of ordinary shares and potential ordinary shares used as the denominator in calculating diluted earnings per share</b>	<b>69,131,172</b>	<b>65,445,404</b>

## Vinci Compass Investments Ltd.

### Notes to the interim consolidated financial statements All amounts in thousands of Brazilian reais, unless otherwise stated

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#### 18 Revenue from services rendered

	<u>03/31/2026</u>	<u>03/31/2025</u>
<b>Net revenue from services rendered</b>	<b><u>274,855</u></b>	<b><u>234,721</u></b>
Net revenue from fund management	244,858	195,529
Net revenue from performance fees	2,890	3,077
Net revenue from advisory services	16,067	24,853
Net revenue from other revenues (a)	11,040	11,262

(a) Comprised of Advisory & Execution, and fund services fees.

#### 19 General and administrative expenses

	<u>03/31/2026</u>	<u>03/31/2025</u>
Personnel (a)	(63,465)	(62,467)
Share-based plans (b)	(5,753)	(5,003)
Profit sharing (a)	(41,843)	(33,094)
	<b><u>(111,061)</u></b>	<b><u>(100,564)</u></b>
Third party expense (c)	(44,182)	(46,058)
Right of use depreciation (d)	(6,332)	(5,662)
Depreciation and amortization (e)	(10,927)	(8,176)
Travel and representations	(2,707)	(3,246)
Condominium expenses	(2,944)	(2,532)
Other operating expenses (f)	(10,438)	(9,207)
	<b><u>(188,591)</u></b>	<b><u>(175,445)</u></b>

##### (a) Personnel and profit-sharing

According to the profit-sharing program and based on Law 10,101 of December 19, 2000 and on objectives established at the beginning of each year, management estimated the payment of profit sharing in the amount of R\$ 41,843 for the three-month period ended March 31, 2026 (R\$ 33,094 on March 31, 2025).

##### (b) Share-based payments

See Note 25 for more details.

##### (c) Third party expense

Third party expenses are composed of accounting, audit, advisory, due diligence services, information technology, marketing, and other contracted services.

##### (d) Right of use depreciation

See Note 11 for more details.

##### (e) Depreciation and amortization

## **Vinci Compass Investments Ltd.**

### **Notes to the interim consolidated financial statements** **All amounts in thousands of Brazilian reais, unless otherwise stated**

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The amount is mainly comprised of property and equipment depreciation and intangible amortization. See Notes 9 and 10 for more details.

#### **(f) Other operating expenses**

The amount is mainly comprised of office expenses, including energy, cleaning, maintenance and conservation, among other several expenses.

## Vinci Compass Investments Ltd.

### Notes to the interim consolidated financial statements All amounts in thousands of Brazilian reais, unless otherwise stated

#### 20 Finance profit/(loss)

	<u>03/31/2026</u>	<u>03/31/2025</u>
Investment income (i)	12,888	18,429
Financial revenue through amortized cost	252	205
Foreign currency variation income	17,429	1,140
Financial revenue on sublease agreements	-	64
Contingent consideration variation (iv)	44,116	9,546
Other finance income	<u>1,193</u>	<u>1,025</u>
Finance income	<u><b>75,878</b></u>	<u><b>30,409</b></u>
Financial expense on lease agreements	(3,891)	(3,758)
Interest expense on loans and financing (ii)	(15,916)	(16,141)
Bank fees	(102)	(191)
Fines on taxes	(1)	-
Contingent consideration variation (iv)	(1,221)	-
Other finance expenses(iv)	<u>(3,361)</u>	<u>(106)</u>
Finance costs	<u><b>(24,492)</b></u>	<u><b>(20,196)</b></u>
Finance profit/(loss), net	<u><b>51,386</b></u>	<u><b>10,213</b></u>

- (i) Investment income and losses comprise the fair value changes on the financial instruments at fair value through profit or loss, The breakdown of investment income is presented below.

	<u>03/31/2026</u>	<u>03/31/2025</u>
Mutual funds and fixed income investments (a)	12,266	16,360
Private equity funds	<u>622</u>	<u>2,069</u>
	<u><b>12,888</b></u>	<u><b>18,429</b></u>

- (a) Vinci Monalisa and Vinci Monalisa Cash correspond to the most part of the Group's investment income,
- (ii) Interest expense on loans and financing comprise the financial result on the Commercial notes, the consideration payable related to the business combinations and interest expense on the convertible preferred shares. Please see note 15 for more detail.
- (iii) Variation on contingent consideration comprises the financial result of the fair value evaluation. Please see note 15 (iv) for more detail.
- (iv) Includes the disbursements related to the non-deliverable forwards.

## Vinci Compass Investments Ltd.

### Notes to the interim consolidated financial statements All amounts in thousands of Brazilian reais, unless otherwise stated

#### 21 Income tax and social contribution

As an exempted company incorporated in the Cayman Islands, Vinci Compass Investments Ltd is subject to Cayman Islands laws, which currently levy no taxes on individuals or corporations based upon profits, income, gains or appreciation and there is no taxation in the nature of inheritance tax or estate duty or withholding tax applicable to us.

Vinci Compass Investments Ltd subsidiaries based in Brazil, except for Vinci Partners Investimentos Ltda, Vinci Capital Gestora Ltda, Vinci Soluções de Investimentos Ltda, Vinci Vida e Previdência S.A. and CG Investimentos Brazil Ltda, are taxed based on the deemed profit.

Vinci Compass has tax losses and negative basis resulting from previous years and deferred income tax and social contribution credits are recognized since there is expectation of future tax results for these companies. The tax credit arising from the tax loss and negative basis under the taxable profit regime on March 31, 2026 is R\$ 19,785 (R\$ 19,777 on December 31, 2025).

The income tax and social contribution charge on the results for the period/year can be summarized as follows:

	<u>03/31/2026</u>	<u>03/31/2025</u>
Current income tax	(17,213)	(6,264)
Current social contribution	<u>(5,205)</u>	<u>(2,212)</u>
	<u>(22,418)</u>	<u>(8,476)</u>
Deferred income tax	(5,494)	(2,120)
Deferred social contribution	<u>(1,285)</u>	<u>(764)</u>
	<u>(6,779)</u>	<u>(2,884)</u>
Total income tax and social contribution	<u>(29,197)</u>	<u>(11,360)</u>

#### Deferred tax balances

	<u>03/31/2026</u>	<u>12/31/2025</u>
<i>Deferred tax assets</i>		
Tax losses	19,785	19,777
Contingent consideration	5,487	12,836
Amortization on management Contracts	4,495	3,455
RSU	3,527	3,771
Interest expense on obligation for acquisition	3,190	3,190
Leases	106	-
Others	3,283	4,364
<b>Total deferred tax assets</b>	<u><b>39,873</b></u>	<u><b>47,393</b></u>
<i>Deferred tax liabilities</i>		
Financial revenue	(1,827)	(2,565)
Estimated revenue	(804)	(804)
Leases	(842)	(845)
<b>Total Income Tax</b>	<u><b>(3,473)</b></u>	<u><b>(4,214)</b></u>

## Vinci Compass Investments Ltd.

### Notes to the interim consolidated financial statements All amounts in thousands of Brazilian reais, unless otherwise stated

Estimated revenue	(427)	(427)
<b>Total (Taxes and contribution)</b>	<b>(427)</b>	<b>(427)</b>
<b>Total deferred tax liabilities</b>	<b>(3,900)</b>	<b>(4,641)</b>

<i>Movements</i>	Tax losses	Interest expense on obligation for acquisition	Management Contract	RSU	Other (*)	Total
<i>Deferred tax assets</i>						
As at December 31, 2024	13,102	3,190	2,419	3,103	9,532	31,346
to profit and loss	6,675	-	1,036	668	7,668	16,046
As at December 31, 2025	19,777	3,190	3,455	3,771	17,199	47,392
to profit and loss	8	-	1,040	(244)	(8,323)	(7,519)
As at March 31, 2026	19,785	3,190	4,495	3,527	8,876	39,873

(\*) Comprises deferred taxes related to interest expense on obligation for ownership acquisition, amortization on management contracts and contingent consideration.

<i>Movements</i>	Financial Revenue	Estimated Revenue	Leases	Total
<i>Deferred tax liabilities</i>				
As at December 31, 2024	(2,287)	(1,815)	(984)	(5,086)
to profit and loss	(279)	585	139	444
As at December 31, 2025	(2,566)	(1,230)	(845)	(4,642)
to profit and loss	739	-	3	742
As at March 31, 2026	(1,827)	(1,230)	(842)	(3,900)

#### (a) Tax effective rate

	03/31/2026	03/31/2025
Profit (loss) before income taxes	138,535	67,288
Combined statutory income taxes rate - %	34%	34%
Income tax benefit (expense) at statutory rates	<b>(47,102)</b>	<b>(22,878)</b>
Reconciliation adjustments:		
<i>Expenses not deductible</i>	536	(31)
<i>Tax benefits</i>	-	29
<i>Share based payments</i>	890	(445)
<i>Unrecognized tax loss credits</i>	(3,184)	(1,534)
<i>Effect of presumed profit of subsidiaries (i) and offshore subsidiaries</i>	20,234	13,459
Other additions (exclusions), net	(571)	24
Income taxes expenses	<b>(29,197)</b>	<b>(11,360)</b>

## Vinci Compass Investments Ltd.

### Notes to the interim consolidated financial statements All amounts in thousands of Brazilian reais, unless otherwise stated

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Current	(22,418)	(8,476)
Deferred	(6,779)	(2,884)
Effective rate	21%	17%

- (i) Brazilian tax law establishes that companies that generate gross revenues of up to R\$ 78,000 in the prior fiscal year may calculate income taxes as a percentage of gross revenue, using the presumed profit income tax regime. The Entity's subsidiaries adopted this tax regime and the effect of the presumed profit of subsidiaries represents the difference between the taxation based on this method and the amount that would be due based on the statutory rate applied to the taxable profit of the subsidiaries.

## Vinci Compass Investments Ltd.

### Notes to the interim consolidated financial statements All amounts in thousands of Brazilian reais, unless otherwise stated

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#### 22 Related parties

##### (a) Key management remuneration

The total remuneration (salaries and benefits) of key management personnel, including the Executive Committee, amounted to R\$ 2,478 for the three-month period ended March 31, 2026 (March 31, 2025 – R\$ 1,905).

According to Vinci Compass internal policy, the key management is entitled to receive profit-sharing compensation for the current year. As stated in Note 13, Vinci Compass accrued a provision for profit sharing for the Group as of March 31, 2026.

##### (b) Receivables from related parties

The Entity's receivables from related parties as of March 31, 2026, and December 31, 2025, as shown in the table below:

	<u>03/31/2026</u>	<u>12/31/2025</u>
Compass Group Cayman Ltd. ("CGC") (*)	12,652	14,864
	<u>12,652</u>	<u>14,864</u>

(\*) Refers to a credit line financing from Vinci Compass to CGC in the amount of US\$ 3,500 to fund redemptions, repurchases and other acquisitions of equity interests in CGC. Until March 31, 2026 US\$ 1,076 was paid, with remaining outstanding US\$ 2,424.

##### (c) Employees loans

As presented in Note 7(iii), Vinci Compass may advance payments to its employees.

##### (d) Receivables from employees

During 2024 and 2023, Vinci Compass sold part of its treasury shares to employees. The amount will be received from January 31, 2025, in annual installments until January 31, 2029, and a monetary variation will be charged by inflation index.

##### (e) Payable to related parties

The Entity has accounts payable to related parties as of March 31, 2026, in the amount of R\$ 1,895 (December 2025 – R\$ 1,456). The payable is due to CCLA Holding Chile SpA, for sub-consulting services provided to Compass Administradora de Fondos.

# Vinci Compass Investments Ltd.

## Notes to the interim consolidated financial statements All amounts in thousands of Brazilian reais, unless otherwise stated

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### 23 Segment reporting

The Entity's reportable segments are those business units which provide different services and are separately managed since each business demands different market strategies.

The main information used by management for assessment of the performance of each segment is the profit by segment for the analysis of the return of these investments.

The information on assets and liabilities by segment is not disclosed in these financial statements because it is not used by management when managing segments. Management does not make an analysis by geographical areas for the management of the Entity's business.

Segments are independently managed, with professionals specifically skilled allocated in each segment.

#### **Global Investment Products and Solutions (Global IP&S)**

The Global IP&S segment provides access to a network of world-class GPs and top-tier asset managers as well as proprietary investment solutions, on a discretionary and non-discretionary basis. The strategy is designed to deliver investment and advisory solutions, with a focus on alpha generation, tailored to clients' objectives. Within the Global IP&S segment, we provide multi-asset allocation strategies, as well as portfolio and management services, structured around medium to long-term risk allocation. The segment operates as a comprehensive strategy that includes Third-Party Distribution (Liquid and Alternative), Separate Mandates, Commingled Funds, Brokerage, Pension Plans, Global Solutions and Vinci Retirement Services.

#### **Credit**

The segment operates across three business lines: Public and Private Credit, Opportunistic Capital Solutions, and Agribusiness Credit, with both local and hard currency strategies. The Credit segment is designed to address the diverse financing needs of both mature and growing businesses through a broad range of sub-strategies, including local currency high grade and high yield, structured credit and confirming, real estate and infrastructure credit, agribusiness, hard currency high-grade and high-yield strategies, and opportunistic capital solutions.

#### **Private Equity**

The Private Equity segment has a sector-agnostic approach focused on growth equity investments in Brazil. The main strategic focus is value creation by promoting revenue, productivity and profitability growth through significant operating and management changes in portfolio companies. The Private Equity segment invests through two sub-strategies: Vinci Capital Partners, which focuses on control and co-control investments, and Vinci Impact and Return, that focuses on minority investments in small-to-medium enterprises with a dual mandate of generating ESG impact as well as market returns.

#### **Equities**

The Equities segment operates through two distinct strategies, delivering robust and diversified investment solutions across Latin America or specific country markets. These strategies are designed to capitalize on regional opportunities and specialized market dynamics, offering clients tailored approaches to achieve their investment goals. The segment includes a range of sub-strategies to address different investor profiles and market conditions, including Long Only, Dividends, Small Caps, Long Biased, and other specialized approaches.

# Vinci Compass Investments Ltd.

## Notes to the interim consolidated financial statements All amounts in thousands of Brazilian reais, unless otherwise stated

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### Real Assets

The Real Assets segment comprises investments focused on tangible, income-generating assets through real estate, infrastructure and forestry strategies, as described below:

#### (i) Real Estate

The Real Estate segment is focused on income-generating mature real estate assets across Brazil through REITs listed on the B3, including shopping centers, industrial properties, commercial offices, urban properties and funds of funds, and seek to achieve differentiated returns through an active management of a diversified and quality portfolio. The strategy covers also additional development strategies in Brazil, Uruguay and Peru, following up to five key steps: origination of opportunities, analysis, execution, monitoring and asset sale.

#### (ii) Infrastructure

The infrastructure strategy has exposure to real assets across the infra sector in Brazil, through equity and debt instruments. The management team invests through the following sub-sectors: power, oil & gas, transportation & logistic and water & sewage. The strategy invests across two sub-strategies: sector-focused funds and structured credit. The fund's investments are periodically monitored, including the evolution of ESG metrics, financial and operational metrics.

#### (iii) Forestry

The Forestry strategy focuses on investments in eucalyptus, pine, and native forests in Brazil, aiming to generate attractive returns through sustainable timber harvesting. The strategy includes both greenfield and brownfield projects, leveraging active management practices to enhance productivity and long-term asset value. Investments are structured across multiple vintages, with the fourth fund currently in fundraising and progressing toward Article 9 classification. The strategy applies an ESG framework to guide portfolio monitoring, set clear objectives, and assess social impacts, prioritizing projects that deliver both environmental and social benefits. The local presence of Lacan and its long-term relationships with key industry players provide privileged access to the best opportunities.

### Corporate advisory

The corporate advisory services objective is including high value-added to financial and strategic advisory services to entrepreneurs, corporate senior management teams and boards of directors, focusing primarily on IPO advisory and M&A transactions for Brazilian middle-market companies. The corporate advisory services team serves as trusted advisors to clients targeting local and/or product expertise in the Brazilian marketplace.

## Vinci Compass Investments Ltd.

### Notes to the interim consolidated financial statements

All amounts in thousands of Brazilian Reais, unless otherwise stated

	Three-month period ended 03/31/2026							
	Private Equity	Real Assets	Credit	Global IP&S	Equities	Corporate Advisory	Corporate Center	Total
<i>Fund Advisory fee</i>	-	520	-	14,094	-	1,794	-	16,408
<i>Fund Management fee</i>	29,818	30,590	64,876	109,056	22,392	-	-	256,732
<i>Other revenues</i>	-	-	-	11,041	-	-	-	11,041
<i>Fund Performance fee</i>	-	-	169	728	2,057	-	-	2,954
Taxes and contributions	(1,801)	(1,570)	(2,312)	(5,366)	(1,076)	(155)	-	(12,280)
<b>Net revenue from services rendered</b>	<b>28,017</b>	<b>29,540</b>	<b>62,733</b>	<b>129,553</b>	<b>23,373</b>	<b>1,639</b>	-	<b>274,855</b>
(-) General and administrative expenses	(3,331)	(7,690)	(23,806)	(40,842)	(9,935)	(1,061)	(96,173)	(182,838)
Share-based payments	-	-	-	-	-	-	(5,753)	(5,753)
<b>Operating profit</b>	<b>24,686</b>	<b>21,850</b>	<b>38,927</b>	<b>88,711</b>	<b>13,438</b>	<b>578</b>	<b>(101,926)</b>	<b>86,264</b>
Finance income								75,878
Finance cost								(24,492)
<b>Finance result, net</b>								<b>51,386</b>
<b>Equity gain/(loss)</b>								<b>885</b>
<b>Profit before income taxes</b>								<b>138,535</b>
Income taxes								(29,197)
<b>Profit for the period</b>								<b>109,338</b>

## Vinci Compass Investments Ltd.

### Notes to the interim consolidated financial statements All amounts in thousands of Brazilian reais, unless otherwise stated

	Three-month period ended 03/31/2025							
	Private Equity	Real Assets	Credit	Global IP&S	Equities	Corporate Advisory	Corporate Center	Total
<i>Fund Advisory fee</i>	-	2,036	-	22,631	-	500	-	25,167
<i>Fund Management fee</i>	33,249	28,320	54,885	67,144	19,648	-	-	203,246
<i>Other revenues</i>	-	176	-	11,086	-	-	-	11,262
<i>Fund Performance fee</i>	-	-	16	1,435	1,802	-	-	3,253
Taxes and contributions	(1,955)	(1,509)	(2,068)	(1,744)	(888)	(43)	-	(8,207)
<b>Net revenue from services rendered</b>	<b>31,294</b>	<b>29,023</b>	<b>52,833</b>	<b>100,552</b>	<b>20,562</b>	<b>457</b>	<b>-</b>	<b>234,721</b>
(-) General and administrative expenses	(3,825)	(10,198)	(22,358)	(27,753)	(7,919)	(687)	(97,702)	(170,442)
Share-based payments	-	-	-	-	-	-	(5,003)	(5,003)
<b>Operating profit</b>	<b>27,469</b>	<b>18,825</b>	<b>30,475</b>	<b>72,799</b>	<b>12,643</b>	<b>(230)</b>	<b>(102,705)</b>	<b>59,276</b>
Finance income								30,409
Finance cost								(20,196)
<b>Finance result, net</b>								<b>10,213</b>
<b>Equity gain/(loss)</b>								<b>(2,201)</b>
<b>Profit before income taxes</b>								<b>67,288</b>
Income taxes								(11,360)
<b>Profit for the period</b>								<b>55,928</b>

## 24 Legal Claims

Find below the judicial deposits and the provision for contingencies as of March 31, 2026 and December 31, 2025.

<b>Judicial deposits</b>	<b>03/31/2026</b>	<b>12/31/2025</b>
Tax	49,655	43,999
<b>Total</b>	<b>49,655</b>	<b>43,999</b>
<b>Provision for contingencies</b>	<b>03/31/2026</b>	<b>12/31/2025</b>
Tax	(49,861)	(44,171)
Labor	(275)	(275)
<b>Total</b>	<b>(50,136)</b>	<b>(44,446)</b>

### Tax Claim

As a result of the business combination with Verde, Vinci Compass recognized, at the acquisition date, judicial deposits and a provision for contingencies related to the respective legal proceedings in the amounts of R\$ 43,737 and R\$ 43,980, respectively, in accordance with IFRS 3.

Pursuant to the share purchase agreement, any amounts ultimately realized or paid in connection with the settlement of the contingency, including the related judicial deposit, will be for the benefit of the former shareholders. Accordingly, this arrangement has been accounted for as a separate transaction from the business combination and, to the extent applicable, gives rise to a corresponding indemnification right. As a result, any gain or loss arising from the resolution of such contingency will not have an impact on Vinci Compass' consolidated profit or loss.

### INSS – Third-Party Contributions

On October 18, 2019, the Verde's subsidiaries filed Writ of Mandamus No. 5019677-75.2019.4.03.6100 (the "Writ of Mandamus"), assigned to the 22nd Federal Civil Court of São Paulo, seeking relief from the payment of third-party social security contributions calculated on payroll, as well as reimbursement of amounts paid over the previous five years.

As a result of the Writ of Mandamus, the Company recognized a provision for contingencies corresponding to the judicial deposits that have been and will be made.

As of March 31, 2026, the contingent liability amounts to R\$ 49,861 (December 31, 2025: R\$ 44,171), with judicial deposits made on the same date totaling R\$ 49,655 (December 31, 2025: R\$ 43,999).

### Labor Claim

In 2025, a labor lawsuit filed against Vinci Capital Gestora de Recursos Ltda has been assessed by management and its legal advisors as a probable loss, in the amount of R\$ 275. Accordingly, a provision has been recognized in the financial statements to cover the estimated amount of the liability.

Find below the disputes classified as possible risk of loss broken down into labor and tax:

	<b>03/31/2026</b>	<b>12/31/2025</b>
Tax	21,007	20,515
Labor	270	157
<b>Total</b>	<b>21,277</b>	<b>20,672</b>

### Tax Claims

On March 21, 2018, the Brazilian federal revenue opened a tax assessment against Vinci Equities for the collection of open debts of IRPJ, CSLL, PIS and COFINS in the amount of R\$ 21,007 (December 31, 2025: R\$ 20,515) for the calendar year of 2013.

# Vinci Compass Investments Ltd.

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### 25 Share-based payments

The Entity provides benefits to its employees through a share-based incentive.

#### (a) Share-based compensation plans approved in 2026

In January 2026, the Board of Directors approved a new Stock Option Plan and a Restricted Share Unit Award Plan.

The Stock Option Plan aims to grant up to 1,500,000 options, each entitling the beneficiary to purchase one Class A common share. Such options have a weighted average exercise price per share in the amount of US\$13.13; provided that, unless otherwise provided for in an option agreement, this exercise price will be reduced by the amount per share distributed to our shareholders from the date of the grant of the option, whether as dividends, interest on capital, redemption, capital reduction or others. Options will become eligible to be exercised in January 2029.

The Restricted Share Award Plan aims to grant up to 205,000 shares, each entitling the beneficiary to acquire one Class A common share.

#### (b) Outstanding shares granted

The following table refers to the outstanding shares granted plan as of March 31, 2026, and December 31, 2025.

Share-based Compensation Plan							
	RSU 2022	SOP 2023	SOP 2024	SOP 2025	SOP 2026	RSU 2026	TOTAL
<b>Outstanding on 12/31/2024</b>	<b>616,158</b>	<b>1,099,472</b>	<b>1,260,892</b>	-	-	-	<b>2,976,522</b>
Granted	-	-	110,382	2,394,873	-	-	2,505,255
Forfeited	(30,649)	(10,619)	-	-	-	-	(41,268)
Vested	(76,185)	-	(46,176)	-	-	-	(122,361)
<b>Outstanding on 12/31/2025</b>	<b>509,324</b>	<b>1,088,853</b>	<b>1,325,098</b>	<b>2,394,873</b>	-	-	<b>5,318,148</b>
Granted	-	-	-	-	1,420,800	202,752	1,623,552
Forfeited	-	-	-	-	-	-	-
Vested	-	-	-	-	-	-	-
<b>Outstanding on 03/31/2026</b>	<b>509,324</b>	<b>1,088,853</b>	<b>1,325,098</b>	<b>2,394,873</b>	<b>1,420,800</b>	<b>202,752</b>	<b>6,941,700</b>

#### (c) Total Compensation Expense

The following table refers to the share-based compensation expense for the period ended on March 31, 2026 and March 31, 2025.

Share-based Compensation Plan – March 2026							
	RSU 2022	SOP 2023	SOP 2024	SOP 2025	SOP 2026	RSU 2026	TOTAL
Share-based compensation	992	942	1,721	2,386	1,338	839	8,218
Social charges	(2,465)	-	-	-	-	-	(2,465)
<b>Total expense</b>	<b>(1,473)</b>	<b>942</b>	<b>1,721</b>	<b>2,386</b>	<b>1,338</b>	<b>839</b>	<b>5,753</b>

Share-based Compensation Plan – March 2025							
	RSU 2022	SOP 2023	SOP 2024	SOP 2025	SOP 2026	RSU 2026	TOTAL
Share-based compensation	1,309	951	1,699	1,392	-	-	5,351
Social charges	(348)	-	-	-	-	-	(348)
<b>Total expense</b>	<b>961</b>	<b>951</b>	<b>1,699</b>	<b>1,392</b>	<b>-</b>	<b>-</b>	<b>5,003</b>

# Vinci Compass Investments Ltd.

## Notes to the interim consolidated financial statements

All amounts in thousands of Brazilian reais, unless otherwise stated

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### 26 Deferred Revenue

In accordance with the Partnership Agreement of some funds managed by Vinci Compass, management fees are payable in advance semiannually on January 1 and July 1. The revenue fees are recognized monthly on a linear basis during the semester. The deferred revenue balance as of March 31, 2026 is R\$14,295 (on December 31, 2025: zero).

# Vinci Compass Investments Ltd.

## Notes to the interim consolidated financial statements

All amounts in thousands of Brazilian reais, unless otherwise stated

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### 27 Subsequent Events

#### Business combination with BACS Asset Management

On April 22, 2026 Vinci Compass Investments Ltd announced the signing of an agreement to combine its Argentine asset management operations with BACS Administradora de Activos S.A.S.G.F.C.I. ("BACS Asset Management"), a leading local mutual fund manager and capital markets platform in Argentina.

Established in 2012, BACS Asset Management is a leading Argentine manager with a strong focus on corporate and retail clients, managing a diversified product suite under the "Toronto Trust" brand name across money market and non-money market funds. BACS Asset Management benefits from close integration with BACS Banco de Crédito y Securitización S.A. ("BACS") and Banco Hipotecario S.A. ("Banco Hipotecario"), one of Argentina's best-capitalized banks.

The transaction brings together Investis Asset Management S.A.S.G.F.C.I. ("Investis"), Vinci Compass' Argentine asset management business, with BACS Asset Management, which at the end of March 2026 had approximately US\$800 million in assets under management ("AuM"), creating a scaled platform with approximately US\$1.6 billion in AuM, diversified across money market and non-money market strategies, and a strong presence across corporate, retail and institutional clients.

The Transaction has been implemented solely through a corporate reorganization at Vinci Compass' Argentine entity level, without any cash component, pursuant to which Vinci Compass will retain the management of the combined asset management platform, while BACS Asset Management shareholders will maintain a meaningful minority ownership interest. The Transaction includes an incentive-based earnout mechanism linked to the growth of assets and revenues generated through BACS and Banco Hipotecario's distribution channels, aligning long-term interests and supporting organic growth.

The Transaction is expected to close in the second quarter of 2026, subject to the satisfaction of regulatory requirements and customary closing conditions.