



KEPLER WEBER S/A

Publicly-Held Company

CNPJ/MF No. 91,983,056/0001-69

MATERIAL FACT

KEPLER WEBER S/A (B3: KEPL3; "Company" or "Kepler Weber"), in compliance with the provisions of article 157, §4, of Law No. 6,404, of December 15, 1976, as amended ("Brazilian Corporate Law"), and of the Brazilian Securities and Exchange Commission ("CVM") Resolution No. 44, of August 23, 2021, as amended ("CVM Resolution 44"), further to the Material Facts disclosed on November 10, 2025, and December 15, 2025, hereby informs its shareholders and the market in general that, on this date, the Company's Board of Directors approved the signing by Kepler Weber of the "Merger of Shares Agreement" ("Agreement") with (i) A-AG Topco, Limited ("GPT"), (ii) GSI Brasil Indústria e Comércio de Equipamentos Agropecuários Ltda. ("GPT BR"), and (iii) Alohomora LXXIV Participações S.A. ("MergerSub"), establishing the main terms and conditions for the business combination between the Company and GPT ("Transaction"), provided that the signing of the Agreement by GPT shall be subject to the conditions described below.

Final Proposal with Revised Terms

On February 28, 2026, the Company received a letter from GPT ("Letter"), which presents a final, revised and non-binding proposal for the Transaction, which considers: (i) a single price structure to be paid to all Kepler Weber shareholders, without distinction, in the amount of BRL 11.00 (eleven reais) per share for those who opt to receive Class A Shares (as defined below); and (ii) an additional and contingent price component (earn-out), in the amount of BRL 1.00 (one real) per share, to be paid to those who opt to receive Class A or Class B Shares (as mentioned below), when and if certain conditions set forth in the Agreement are verified, as described below.

Together with the Letter, GPT sent a draft of the Agreement whose main terms were negotiated by the parties until that moment, indicating that the signing of such document by GPT would be linked to the conditions described below, which should be satisfied by 6:00 PM (Brasília time) on this date, otherwise GPT would withdraw its offer ("Conditions Precedent for Signing"):

- Approval by the Board of Directors of the draft Agreement; and
- Signing of a voting commitment by Trígono ("Voting Commitment"), its respective funds that invest in Kepler Weber, as well as its CIO, Mr. Werner



Roger, to vote in favor of the Transaction and other related resolutions at the Extraordinary General Meeting ("EGM") of Kepler Weber.

Considering the above terms, the Company's Board of Directors held a meeting yesterday, March 1, on an extraordinary basis, having approved the signing of the draft Agreement by Kepler Weber, thus fulfilling the condition required for the continuation of the Transaction. In relation to the Voting Commitment, the Company will inform the market as soon as it receives any news on the matter.

Notwithstanding having authorized the signing of the Agreement, the Board of Directors, having analyzed (i) the contractual guarantees offered by GPT in the context of the Transaction and (ii) the financing structure indicated by GPT for the settlement of the Transaction, expressly requested that, by the date of the EGM call, the following documents be delivered by GPT to the Company, given that they have not been received to date:

- (i) a letter signed by the financial agent responsible for the Transaction financing, confirming the financing for such purpose; and
- (ii) a formal and signed statement, at least by means of a letter of intent, from Fund VIII managed by American Industrial Partners for the capital contribution necessary to complete the financial settlement of the Transaction.

If, until the convening of the EGM that will deliberate on the Transaction, there remain pending issues related to the additional documents above, such circumstances will be highlighted and explained in detail in the convening documents for the EGM and in the information made available to shareholders. The additional documents above are not conditions precedent to the convening of the EGM or the consummation of the Transaction, if the Agreement is executed.

Transaction Structure

Considering the final revised proposal presented in the Letter, the Transaction structure will be the same for all Company shareholders, and will be implemented through the steps described below:

- (a) Merger of Shares. The merger of all common shares issued by the Company into MergerSub, in accordance with articles 224, 225, and 252 of Law 6,404/1976 ("Brazilian Corporate Law"), as well as CVM Resolution No. 78, of March 29, 2022, as amended ("CVM Resolution 78" and "Merger of Shares", respectively);



(b) Issuance of Redeemable Preferred Shares. As a result of the Merger of Shares, each common share issued by the Company merged into MergerSub will be exchanged, at the discretion of the Company's shareholder, for 1 (one) mandatorily redeemable class A or class B preferred share issued by MergerSub, book-entry and with no par value ("Redeemable Preferred Shares"); resulting in the issuance by MergerSub of new Redeemable Preferred Shares;

(c) Redemption of Shares. As a subsequent and interdependent act to the Merger of Shares, all Redeemable Preferred Shares will be redeemed and canceled against profits or reserves of MergerSub ("Redemption of Shares"). Said Redemption of Shares will be carried out as follows, subject to any adjustments provided for in the Agreement ("Exchange Ratio"):

(i) each 1 (one) MergerSub class A Preferred Share ("Class A Share") will be redeemed for a cash payment to its holder of (a) BRL 11.00 (eleven reais) per Class A Share on the Transaction settlement date ("Closing Consideration - Class A Share"); and (b) BRL 1.00 (one real) per share, to be retained and released or offset as indicated below ("Retained Portion"); or

(ii) each 1 (one) MergerSub Class B Preferred Share ("Class B Share") will be redeemed through (a) the delivery to its holder of 0.4299 quotas issued by GPT BR ("GPT BR Quotas"); and (b) a cash payment to its holder of (y) BRL 8.00 (eight reais) per share on the Transaction settlement date ("Closing Consideration - Class B Share" and, together with the Closing Consideration - Class A Share, the "Closing Consideration") and (z) Retained Portion.

Regarding the Retained Portion of BRL 1.00 (one real) per share, (x) BRL 0.70 (seventy cents) ("First Tranche") may be paid until the fifth anniversary of the Transaction closing date and (y) BRL 0.30 (thirty cents) ("Second Tranche") may be paid until the tenth anniversary of the Transaction closing date. GPT may use the First Tranche and the Second Tranche of the Retained Portion to offset losses incurred by the Company with certain ongoing legal claims against the Company provided for in the Agreement (the "First Tranche Claims" or the "Second Tranche Claims", as applicable).

The First Tranche will be released to holders of Redeemable Preferred Shares, net of losses incurred by the Company with the First Tranche Claims, (i) on the date of the fifth anniversary of the Transaction closing, or (ii) on the date of the final and unappealable decision or the approval of the definitive settlement agreement relating to the last First Tranche Claim, whichever occurs first.

The Second Tranche will be released to holders of Redeemable Preferred Shares, net of losses incurred by the Company with the Second Tranche Claims, (i) on the date



of the tenth anniversary of the Transaction closing, or (ii) on the date of the final and unappealable decision or the approval of the definitive settlement agreement of the last Second Tranche Claim, whichever occurs first.

The procedures related to the ultimate release of the Retained Value will be the subject of a notice to shareholders to be published in due course.

If the Transaction is consummated, the Company will no longer be listed on the Novo Mercado segment of B3 S.A. - Brasil, Bolsa, Balcão ("B3") and may be converted into a publicly-held company registered with the CVM in Category B, or have its registration as a publicly-held company canceled with the CVM, under the terms of the applicable regulation.

On this date, the Agreement was disclosed by the Company on the websites of the Investor Relations Department, CVM and B3. The main additional terms and conditions provided for in the Agreement for the Transaction are described below:

Exchange Ratios and Adjustments

The cash portion of the Closing Consideration due to the Company's shareholders for the Redemption of Class A or Class B Shares will be increased by the positive variation of the CDI (Interbank Deposit Certificate), calculated pro rata die, exclusively for the 90-day period beginning on and including the 91st day following the execution date of the Agreement and ending on and including the 180th day following the execution date of the Agreement.

The Retained Value will be adjusted by the positive variation of the CDI (Interbank Deposit Certificate), calculated pro rata die, from the Transaction closing until the date of the offset of the Retained Value with the losses incurred with the First or Second Tranche Claims (as applicable) or its payment to shareholders.

Additionally, the Agreement establishes that the valuation of the common shares issued by the Company for the purposes of the Transaction was calculated based on (i) the Company's financial statements as of the base date of September 30, 2025 ("Locked Box Date"), and (ii) certain assumptions provided for in the Agreement.

Thus, the cash portion of the Closing Consideration due to the Company's shareholders for the Redemption of Class A or Class B Shares may be adjusted downwards (i.e., discounted) if (x) the Company makes certain cash disbursements between the Locked Box Date and the closing of the Transaction ("Kepler Weber Leakage"), or (y) changes are verified in the assumptions on which the valuation was calculated.



If GPT BR makes certain cash disbursements between the Locked Box Date and the closing of the Transaction ("GPT BR Leakage"), the cash portion of the Closing Consideration due to the Company's shareholders for the Redemption of Class A or Class B Shares will not be adjusted, but the Company's shareholders who opt for the receipt of Class B Shares (and do not exercise the Regret Right, as defined below) will be entitled to receive a pro rata payment, based on the number of GPT BR Quota to be held by such shareholder after the closing of the Transaction, on any GPT BR Leakages.

The Exchange Ratios were negotiated between independent parties, which is why the recommendations of CVM Guidance Opinion No. 35, of September 1, 2008, and the appraisal report provided for in article 264 of the Brazilian Corporate Law are not applicable to this Transaction.

The Company's Board of Directors has engaged Itaú BBA to issue a fairness opinion on the Transaction's Exchange Ratios, which concluded that the Exchange Ratios negotiated between the parties to the Transaction are fair. The fairness opinion issued by Itaú BBA will be available for consultation by the Company's shareholders on the Company's investor relations websites, as well as on the CVM and B3 websites, when the EGM is convened, in case the Agreement is signed by the Parties.

Permitted Leakages

Between the present date and the closing of the Transaction, the Agreement establishes that the Company and GPT BR are authorized to approve and pay the following Leakages, without the Exchange Ratios being adjusted (or Kepler Weber shareholders who opt for Class B Stock being entitled to proportional payment):

- (i) dividends or interest on equity paid in the ordinary course of business up to the amount corresponding to 47.5% (forty-seven point five percent) of the net profit determined at the end of fiscal year 2025, provided that declared and paid up to the 90th day following this date;
- (ii) intercompany transactions in the ordinary course of business, under market conditions.

In addition, Kepler Weber may use an amount equivalent to 47.5% (forty-seven point five percent) of the value corresponding to 2/3 (two-thirds) of Kepler Weber's net profit determined between January and March 2026, limited to BRL 10,000,000.00 (ten million reais), to offset any costs, fees or other amounts (including, without limitation, any consultant and attorney fees) incurred in connection with the negotiation, signing or consummation of the Agreement and/or the Transaction, and any such amounts will reduce the Leakage amount for purposes of the Agreement.



The aforementioned costs are considered Leakage for the purposes of this Agreement.

Conditions Precedent

The consummation of the Transaction is subject to customary conditions precedent for this type of transaction ("Conditions Precedent"), including, without limitation, the approval of the Transaction by the EGM and the competent authorization from the applicable antitrust authorities (Brazil and Colombia).

If the Conditions Precedent are not met or waived, the Transaction will not be implemented and the resolutions taken and/or acts performed in relation to the intended Transaction will be null and void, and the *status quo ante* will be maintained by Kepler Weber, GPT BR, and MergerSub.

Operational Procedures - Option, Fractions, and Regret

Option Period. Kepler Weber shareholders will have a period of 15 (fifteen) calendar days, starting from the business day following the date of the EGM, to exercise their option to receive Class A Shares or Class B Shares ("Option Period"). Each shareholder will have the right to opt for a single class of Redeemable Shares and, therefore, may not opt for a combination of Class A and B. If a shareholder does not confirm its option during the Option Period and does not exercise the Withdrawal Right, as defined below, it will necessarily receive Class A Shares. The election process and applicable formalities will be detailed in the EGM call documents and, when necessary, through notices to shareholders.

Fractions. The Protocol and Justification of the Merger of Shares and the management's proposal for the EGM will address the procedures related to any fractions of GPT BR Quotas resulting from the redemption of Class B Shares. In any case, in general terms, the procedure will consist of the acquisition by GPT BR of the resulting fractions for the economic value of the fraction of GPT BR Quota.

Right of Regret. Any Kepler Weber shareholder who opts for Class B Shares will have a right of regret, for a period of up to sixty (60) days after the Redemption of Shares, by notifying GPT BR in writing, formalizing their intention to sell to GPT BR all the GPT BR Quotas received as a result of the Redemption of Shares, for a price per quota that would result in the Kepler Weber shareholder receiving the same total consideration from the Redemption of Shares as if it had chosen to receive Class A Shares ("Regret Right").

Tax Treatment of Shareholders. Any tax impacts arising from the Transaction will comply with the applicable legislation for different categories of investors, resident



and non-resident in Brazil, including with regard to withholding income tax on capital gains, under the terms to be detailed in a notice to shareholders.

Withdrawal Right

The Merger of Shares will give rise to a withdrawal right ("Withdrawal Right") to dissenting shareholders who, holding shares continuously since November 10, 2025, do not vote in favor of the Transaction, abstain from voting on the Transaction, or do not attend the Kepler Weber EGM, subject to a period of 30 (thirty) days from the publication of the minutes of the Kepler Weber EGM, under the terms of article 137 of the Brazilian Corporate Law. The reimbursement amount and the procedures for exercising the withdrawal right will be included in the Protocol and Justification and other EGM documents.

General Provisions

The management's proposal for the Kepler Weber EGM, the Protocol and Justification of the Merger of Shares, and other relevant documents for the Kepler Weber EGM (including *pro forma* financial information and applicable appraisal reports) will be available to the Company's shareholders, as required by law and applicable regulations, if GPT signs the Agreement, upon the call of the EGM, and will be available on the Company's investor relations websites, as well as on the CVM and B3 websites.

The estimated timeline for the Transaction, including the main steps and indicative dates (call and holding of the EGM, end of the Option Period, verification of Conditions Precedent, and closing), will be disclosed in a timely manner in a notice to shareholders.

The Company will keep its shareholders and the market informed of relevant updates regarding the matters discussed herein.

São Paulo, March 2nd, 2026.

Kepler Weber S/A

Renato Arroyo Barbeiro

Chief Financial and Investor Relations Officer