(A free translation of the original in Portuguese)

Votorantim Cimentos S.A.

Consolidated and parent company condensed interim financial statements as at June 30, 2026

(A free translation of the original in Portuguese)

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

To the Board of Directors and Shareholders
Votorantim Cimentos S.A.

Introduction

We have reviewed the accompanying condensed interim balance sheet of Votorantim Cimentos S.A. ("VCSA" ou "Parent Company") as at June 30, 2026 and the related condensed statements of income and comprehensive income for the quarter and six-month periods then ended, and the condensed statements of changes in equity and cash flows for the six-month period then ended, as well as the accompanying consolidated condensed interim balance sheet of the Votorantim Cimentos S.A and its subsidiaries ("Company") as at June 30, 2026 and the related consolidated condensed statements of income and comprehensive income for the quarter and six-month periods then ended, and the consolidated condensed statements of changes in equity and cash flows for the six-month period then ended, and explanatory notes.

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

Scope of review

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

Conclusion

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

Votorantim Cimentos S.A.

Other matters - Condensed interim statement of value added

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

Curitiba, August 10, 2026

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

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Votorantim Cimentos S.A.

Condensed interim balance sheet

All amounts in millions of reais unless otherwise stated

(A free translation of the original in Portuguese)

Assets	Note	Consolidated 6/30/2026	Consolidated 12/31/2025	Parent company 6/30/2026	Parent company 12/31/2025
Current					
Cash and cash equivalents		3,011	4,613	103	579
Financial investments		993	938	992	938
Trade receivables	8(a)	2,587	1,896	1,106	737
Inventory		4,024	4,048	1,385	1,293
Taxes recoverable		195	188	108	100
Income tax and social contribution recoverable		384	292	50	33
Securitization of receivables	8(c)	602	267		
Debtors related to government grants	18(b)	707			
Other assets		406	352	131	108
Total current assets		12,909	12,594	3,875	3,788
Non-current					
Long-term assets					
Financial investments		41	40	10	8
Derivative financial instruments	6.2.3	565	627	407	473
Taxes recoverable		230	228	122	120
Income tax and social contribution recoverable		604	595	595	595
Deferred income tax and social contribution	16(b)	841	878		
Related parties		63	25		
Judicial deposits		283	259	127	111
Financial instruments - shares		286	259	134	117
Post-employment benefits		71	84		
Other assets		141	165	33	37
		3,125	3,160	1,428	1,461
Investments	10(a)	1,532	1,418	15,651	16,969
Investment properties		80	89		
Property, plant and equipment	11	21,653	22,059	7,227	7,020
Intangible assets	12	8,289	8,774	942	888
Right-of-use assets	13(a)	1,672	1,802	156	160
		33,226	34,142	23,976	25,037
Total non-current assets		36,351	37,302	25,404	26,498
Total assets		49,260	49,896	29,279	30,286

Liabilities and shareholders' equity	Note	Consolidated 6/30/2026	Consolidated 12/31/2025	Parent company 6/30/2026	Parent company 12/31/2025
Current					
Borrowings and debentures	14(a)	470	377	270	195
Derivative financial instruments	6.2.3	230	234	185	188
Lease liabilities	13(b)	377	311	54	40
Confirming payables	15	1,374	1,464	237	227
Trade and other payables		3,491	4,142	1,332	1,472
Salaries and social charges		656	745	245	270
Income tax and social contribution payable		132	61		
Taxes payable		459	397	223	191
Advances from customers		84	89	43	47
Dividends payable	9(a)	197	696	180	695
Use of public assets		56	57		
Securitization of receivables	8(c)	156	157		
Other liabilities		214	273	50	90
Total current liabilities		7,896	9,003	2,819	3,415
Non-current					
Borrowings and debentures	14(a)	15,291	14,848	6,982	7,061
Derivative financial instruments	6.2.3	320	309	235	225
Lease liabilities	13(b)	1,362	1,541	118	135
Deferred income tax and social contribution	16(b)	1,717	1,730	389	400
Related parties	9(a)	84	41	107	76
Provisions and judicial deposits	17(a)	1,095	1,138	635	641
Use of public assets		524	529		
Post-employment benefits		207	218		
Deferred government grant income	18(b)	707			
Other liabilities		592	581	376	357
Total non-current liabilities		21,899	20,935	8,842	8,895
Total liabilities		29,795	29,938	11,661	12,310
Shareholders' equity					
Share capital	19(a)	7,709	7,708	7,709	7,708
Income reserves		4,807	4,807	4,807	4,807
Other comprehensive income	19(c)	4,663	5,461	4,663	5,461
Retained earnings		439		439	
Total equity attributable to the owners of the Company		17,618	17,976	17,618	17,976
Non-controlling interests		1,847	1,982		
Total shareholders' equity		19,465	19,958	17,618	17,976
Total liabilities and shareholders' equity		49,260	49,896	29,279	30,286

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

Condensed interim statement of income
Three and six-month periods ended June 30, 2026 and 2025
All amounts in millions of reais unless otherwise stated

(A free translation of the original in Portuguese)

	Note	Consolidated 4/1/2026 to 6/30/2026	4/1/2025 to 6/30/2025	1/1/2026 to 6/30/2026	1/1/2025 to 6/30/2025	Parent company 4/1/2026 to 6/30/2026	4/1/2025 to 6/30/2025	1/1/2026 to 6/30/2026	1/1/2025 to 6/30/2025
Continuing operations									
Net revenue from contracts with customers	20(a)	8,219	7,451	14,501	13,071	2,865	2,528	5,309	4,806
Cost of goods sold and services rendered	21	(6,351)	(5,795)	(11,941)	(11,065)	(2,275)	(2,076)	(4,284)	(4,106)
Gross profit		1,868	1,656	2,560	2,006	590	452	1,025	700
Operating income (expenses)									
Selling	21	(293)	(270)	(590)	(527)	(172)	(150)	(347)	(296)
General and administrative	21	(427)	(388)	(819)	(803)	(218)	(128)	(385)	(302)
Other operating results	22	115	80	159	252	13	(1)	18	23
		(605)	(578)	(1,250)	(1,078)	(377)	(279)	(714)	(575)
Operating profit before equity in the results of investees		1,263	1,078	1,310	928	213	173	311	125
Equity in the results of investees									
Equity in the results of investees	10(a)	32	20	57	47	554	1,405	490	1,241
Financial result, net	23								
Financial income		139	134	681	638	103	58	419	407
Financial expenses		(584)	(625)	(1,423)	(1,541)	(322)	(375)	(869)	(997)
Foreign exchange variations and effects of hyperinflation, net		8	65	28	197	10	72	76	191
		(437)	(426)	(714)	(706)	(209)	(245)	(374)	(399)
Profit before income tax and social contribution		858	672	653	269	558	1,333	427	967
Income tax and social contribution	16(a)	(230)	222	(179)	304	(6)	358	12	423
Profit for the period from continuing operations		628	894	474	573	552	1,691	439	1,390
Discontinued operations									
Profit for the period from discontinued operations			910		906		8		13
Profit for the period		628	1,804	474	1,479	552	1,699	439	1,403
Attributable to									
Owners of the Company									
Profit for the period from continuing operations		552	836	439	527				
Profit for the period from discontinued operations			863		876				
Non-controlling interests									
Profit for the period from continuing operations		76	58	35	46				
Profit for the period from discontinued operations			47		30				
Profit for the period		628	1,804	474	1,479				
Weighted average number of shares, in millions		9,526	9,526	9,526	9,526				
Basic and diluted earnings per thousand shares attributable to owners of the Company, in Reais									
From continuing operations		57.95	87.76	46.09	55.32				
From discontinued operations			90.60		91.96				

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

Votorantim Cimentos S.A.

Condensed interim statement of comprehensive income
Three and six-month periods ended June 30, 2026 and 2025

All amounts in millions of reais unless otherwise stated

(A free translation of the original in Portuguese)

				Consolidated				Parent company	
	Note	**4/1/2026 to 6/30/2026**	**4/1/2025 to 6/30/2025**	**1/1/2026 to 6/30/2026**	**1/1/2025 to 6/30/2025**	**4/1/2026 to 6/30/2026**	**4/1/2025 to 6/30/2025**	**1/1/2026 to 6/30/2026**	**1/1/2025 to 6/30/2025**
Profit for the period		628	1,804	474	1,479	552	1,699	439	1,403
Other components of comprehensive income which will be subsequently reclassified to the statement of income									
Currency translation adjustment and effects of hyperinflation - foreign investments	19(c)	(140)	(499)	(860)	(1,380)	(125)	(412)	(733)	(1,145)
Hedge of net investment	19(c)	(45)	296	(80)	143	(38)	273	(66)	120
Share of other comprehensive income of investees	19(c)		(189)		(189)				
Realization of other comprehensive income from investees	19(c)		(65)		215		(65)		215
		(185)	(457)	(940)	(1,211)	(163)	(204)	(799)	(810)
Other components of comprehensive income which will not be reclassified to the statement of income									
Adjustments of financial assets at fair value through other comprehensive income	19(c)		(1)		(1)		(1)		(1)
Remeasurements of retirement benefits in investees	19(c)		12		11		12		11
Credit risk of debts measured at fair value	19(c)	1	2	1	3	1	2	1	3
		1	13	1	13	1	13	1	13
Other components of comprehensive income for the period		(184)	(444)	(939)	(1,198)	(162)	(191)	(798)	(797)
Total comprehensive income for the period		444	1,360	(465)	281	390	1,508	(359)	606
Attributable to									
Owners of the Company									
Continuing operations		390	609	(359)	(304)				
Discontinued operations			899		910				
Non-controlling interests									
Continuing operations		54	(190)	(106)	(355)				
Discontinued operations			42		30				
		444	1,360	(465)	281				

Amounts presented net of tax effects.

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

Condensed interim statement of changes in equity
Six-month periods ended June 30, 2026 and 2025

All amounts in millions of reais unless otherwise stated

(A free translation of the original in Portuguese)

		Attributable to owners of the parent company								
			Income reserves							
	Note	Share capital	Legal	Tax incentives	Profit retention	Other comprehensive income	Retained earnings	Equity attributable to owners of the Company	Non-controlling interests	Shareholders' equity
On January 1, 2025		7,708	857	1,641	2,886	6,204		19,296	2,315	21,611
Comprehensive income for the period										
Profit for the period							1,403	1,403	76	1,479
Other components of comprehensive income	19(c)					(797)		(797)	(401)	(1,198)
						(797)	1,403	606	(325)	281
Distributions to shareholders										
Return of capital to non-controlling interests									(35)	(35)
Interim dividends paid					(1,020)			(1,020)	(14)	(1,034)
					(1,020)			(1,020)	(49)	(1,069)
On June 30, 2025		7,708	857	1,641	1,866	5,407	1,403	18,882	1,941	20,823
On January 1, 2026		7,708	1,003	1,641	2,163	5,461		17,976	1,982	19,958
Comprehensive income for the period										
Profit for the period							439	439	35	474
Other components of comprehensive income	19(c)					(798)		(798)	(141)	(939)
						(798)	439	(359)	(106)	(465)
Contributions by and distributions to shareholders										
Capital increase	19(a)	1						1		1
Interim dividends paid									(29)	(29)
		1						1	(29)	(28)
On June 30, 2026		7,709	1,003	1,641	2,163	4,663	439	17,618	1,847	19,465

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

Condensed interim statement of cash flows
Six-month periods ended June 30, 2026 and 2025

All amounts in millions of reais unless otherwise stated (A free translation of the original in Portuguese)

	Note	Consolidated 1/1/2026 to 6/30/2026	Consolidated 1/1/2025 to 6/30/2025	Parent company 1/1/2026 to 6/30/2026	Parent company 1/1/2025 to 6/30/2025
Profit before income tax and social contribution					
Continuing operations		653	269	427	967
Discontinued operations			961		13
		653	1,230	427	980
Adjustments for non-cash and non-cash equivalent items					
Depreciation, amortization and depletion	21	1,349	1,399	467	495
Net gain on sales of PP&E and intangible assets	22	(8)	(31)		(2)
Gain on sale of investments			(1,000)		
Realization of other comprehensive income on disposal of investments			215		(13)
Equity in the results of investees	10(a)	(57)	(47)	(490)	(1,241)
Accrued interest on borrowings and debentures	14(b) and 23	630	582	397	332
Derivative financial instruments, net	6.2.3 and 23	149	160	136	174
Reversal of ARO and provision for civil, labor, tax and environmental lawsuits, net	17(a)	(69)	(95)	(40)	(92)
Income from financial investments		(66)	(59)	(65)	(54)
Future energy contracts - fair value	22	32	(27)		
Dividends from financial instruments - shares	22	(20)	(11)		
Allowance for expected credit losses		29	18	16	9
Provision for obsolete inventory, net		11	8	9	
Accrued use of public assets - interest/indexation adjustment	23	18	(6)		
Other components of financial results		14	439	(17)	(42)
Other non-cash items		(16)	(13)	(9)	(6)
		2,649	2,762	831	540
(Increase) decrease in assets					
Trade receivables		(803)	(640)	(386)	(219)
Inventory		(135)	(55)	(101)	(69)
Taxes recoverable		(132)	(169)	(27)	(148)
Securitization of receivables		(345)	(128)		
Related parties		2	75	45	48
Judicial deposits		(14)	32	(6)	32
Other credits and other assets		(40)	28	(24)	(2)
Increase (decrease) in liabilities					
Confirming payables		(12)	(167)	10	1
Trade and other payables		(467)	(474)	(191)	(111)
Salaries and social charges		(65)	(40)	(25)	(25)
Taxes payable		133	174	29	112
Advances from customers		(4)	(2)	(4)	(3)
Securitization of receivables		2	(2)		
Payments of ARO, and tax, civil and labor lawsuits	17(a)	(50)	(54)	(24)	(27)
Other payables and other liabilities		68	(512)	(20)	23
Cash provided by operating activities		787	828	107	152
Interest paid on borrowings and debentures	14(b)	(592)	(540)	(371)	(310)
Interest paid on derivative financial instruments	5.7	(107)	(77)	(90)	(63)
Interest paid on the use of public assets		(28)	(26)		
Interest received		17	11	11	8
Income tax and social contribution paid		(175)	(251)	(2)	
Net cash used in operating activities		(98)	(55)	(345)	(213)
Cash flows from investing activities					
Acquisitions of PP&E and intangible assets		(1,591)	(1,859)	(597)	(787)
Proceeds from disposal of PP&E and intangible assets		16	53	5	3
Acquisition of investment, net of cash received from investee	24(b)	(36)	(209)		
Proceeds from disposal of investments			2,068		
Capital increase in investee					(11)
Dividends received from investees		6	70	372	246
Dividends received from financial instruments - shares	22	20	11		
Receipt of share premium from investees				637	397
Financial investments		(3)	(15)	(2)	
Redemption of financial investments		13	65	11	81
Acquisition of financial instruments - shares		(6)		(4)	
Receipt of derivative financial instruments	5.7	20	10	20	10
Amounts paid to related parties		(19)	(17)	(19)	(17)
Net cash (used in) provided by investing activities		(1,580)	177	423	(78)
Cash flows from financing activities					
New borrowings and debentures	14(b)	3,032	3,597	650	1,009
Payments of borrowings and debentures	14(b)	(2,012)	(2,062)	(630)	(734)
Leases paid	13(b)	(251)	(252)	(59)	(53)
Dividends paid	19(b)	(515)	(1,233)	(515)	(550)
Dividends paid to non-controlling interests		(12)	(65)		
Capital return to non-controlling interests			(35)		
Net cash provided by (used in) financing activities		242	(50)	(554)	(328)
(Decrease) increase in cash and cash equivalents		(1,436)	72	(476)	(619)
Effect of exchange rate changes on cash and cash equivalents		(166)	(384)		
Cash and cash equivalents at the beginning of the period		4,613	4,371	579	805
Cash and cash equivalents at the end of the period		3,011	4,059	103	186
Main non-cash transactions					
Right-of-use assets	13(a)	226	728	43	32
Acquisitions of PP&E and intangible assets		(46)	(503)	(51)	(129)
Offsetting tax due with tax carryforward losses			(105)		(72)
Payment of dividends with assignment of receivables to the direct subsidiary					(683)
Debtors related to government grants	18(b)	707			
Capital increase with transfer of property	19(a)	1		1	

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

Condensed interim statement of value added
Six-month periods ended June 30, 2026 and 2025

All amounts in millions of reais unless otherwise stated

(A free translation of the original in Portuguese)

		Consolidated		Parent company	
	Note	1/1/2026 to 6/30/2026	1/1/2025 to 6/30/2025 (Restated Note 5.6)	1/1/2026 to 6/30/2026	1/1/2025 to 6/30/2025 (Restated Note 5.6)
Revenues					
Sales of goods and services (less sales returns and rebates)		17,218	15,403	7,044	6,360
Other operating income, net		170	261	28	(37)
Revenue from self-constructed assets		546	368	229	178
Allowance for expected credit losses		(29)	(18)	(16)	(9)
		17,905	16,014	7,285	6,492
Inputs acquired from third parties					
Cost of goods sold and services rendered (less depreciation, amortization, depletion, personnel costs, social charges and others)		(10,264)	(9,261)	(3,853)	(3,592)
Expenses with materials, outsourced services and others		(969)	(789)	(446)	(358)
		(11,233)	(10,050)	(4,299)	(3,950)
Gross wealth generated		6,672	5,964	2,986	2,542
Depreciation, amortization and depletion	21	(1,349)	(1,399)	(467)	(495)
Net value added		5,323	4,565	2,519	2,047
Value added received through transfer					
Equity in the results of investees	10(a)	57	47	490	1,241
Financial income and foreign exchange gains		910	953	557	627
Rental income, dividends and others		28	17	3	1
		995	1,017	1,050	1,869
Total value added to distribute		6,318	5,582	3,569	3,916
Distribution of value added					
Personnel and payroll charges					
Direct remuneration		1,738	1,723	467	404
Benefits		297	282	168	149
Governance Severance Indemnity Fund for Employees (FGTS)		34	30	29	24
		2,069	2,035	664	577
Taxes and contributions					
Federal taxes		384	(238)	426	(69)
State taxes		1,625	1,419	1,022	914
Municipal taxes		42	37	31	27
		2,051	1,218	1,479	872
Remuneration of third-party capital					
Financial expenses and foreign exchange losses		1,638	1,660	947	1,032
Rentals	21	86	96	40	45
		1,724	1,756	987	1,077
Own capital remuneration					
Profit for the period from continuing operations		439	527	439	1,390
Non-controlling interests		35	46		
		474	573	439	1,390
Distribution of value added		6,318	5,582	3,569	3,916

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

1 General information

Votorantim Cimentos S.A. ("VCSA" or the "Parent Company") and its subsidiaries (collectively the "Company") are principally engaged in the following activities: the production and sale of a wide portfolio of heavy building materials, including cement, aggregates, mortar, agricultural solutions and others, as well as services for raw materials and byproducts, similar and related products, research, mining, ready-mix concrete services, logistics and import, co-processing for energy generation, and holding investments in other companies.

The Company, a corporation headquartered in the City and State of São Paulo, Brazil, operates throughout Brazil, as well as in other countries in South America, North America, Europe and Asia.

The Company is directly controlled by Votorantim S.A. ("VSA"), a privately held company owned by a Brazilian family through an investment holding company which follows a long-term investment strategy.

2 Approval of the condensed interim financial statements

The issue of these consolidated and parent company condensed interim financial statements was approved by the Company’s Management on August 10, 2026.

3 Main corporate events in the period

3.1 Government grant for decarbonization project in Spain

On June 24, 2026, the Government of Spain approved a grant in the amount of R$ 707 (EUR 119.6 million) to Votorantim Cementos España, S.A., a subsidiary of Votorantim Cimentos EA Inversiones S.L. (“VCEA”), in a single payment, under the PERTE (*Proyecto Estratégico para la Recuperación y Transformación Económica*) program, intended to partially support the development of a CO_2 capture project at the Toral de los Vados facility in Spain, with an execution period of 60 months.

The project is aligned with the Strategic House 2030 guidelines related to the Company's decarbonization efforts and encompasses CO_2 capture, transport, storage, and utilization.

On the date of these financial statements, the Company recognized the right to receive the government grant related to the construction of assets, as an offsetting entry to a deferred income liability, which will be recognized in profit or loss over the useful life of the constructed assets, in accordance with the criteria established by IAS 20 / CPC 07 (R1) - Accounting for Government Grants and Disclosure of Government Assistance (Note 18).

The proceeds were received in the subsequent period, as mentioned in Note 26(a).

3.2 Acquisition of aggregates businesses by VCEA

In April 2026, the Company acquired, through its subsidiary Votorantim Cimentos España, S.A., 100% control of the entity Áridos La Melera, S.L., an operation accounted for as a business combination. Details of the transaction and preliminary information on net assets acquired are described in Note 24(b).

3.3 Geopolitical conflicts in the Middle East

In 2026, geopolitical conflicts involving the United States, Israel and Iran intensified volatility in global markets, primarily affecting oil prices and their derivatives, with potential impacts on global supply and logistics chains.

The Company recognizes the short-term volatility arising from increased costs of petroleum coke (petcoke), energy and freight, given that fuels represent a relevant portion of the Company’s cost structure. To date, this exposure has been mitigated mainly through cost pass-through mechanisms, where applicable. In addition, the Company already benefits from a high rate of thermal substitution, a predominantly regional logistics model, long-term energy supply contracts and a relevant energy matrix based on renewable sources, factors that contribute to minimizing potential impacts. Although a potential prolongation of the conflict may affect cement demand in the markets in which the Company operates, no significant effects have currently been observed.

During the six-month period ended June 30, 2026, based on the information available, no effects were identified on accounting policies and estimates, recoverability of financial and non-financial assets, or the Company's ability to continue as a going concern.

3.4 International tariff measures

On February 20, 2026, the United States Supreme Court ruled that the tariffs imposed by the U.S. government during 2025 through executive orders, on the grounds of the International Emergency Economic Powers Act (IEEPA), were introduced without legal authorization. This decision invalidates only the tariffs imposed based on the IEEPA.

On July 15, 2026, the United States government announced the application of an additional 25% tariff on certain products imported from Brazil, effective July 22, 2026, following the conclusion of a trade investigation conducted by the Office of the United States Trade Representative (USTR) under Section 301 of the United States Trade Act. The measure provides exceptions for certain products and sectors. The Company does not trade products imported from its operations in Brazil in the United States.

On July 20, 2026, the United States government announced the application of an additional 50% tariff on certain products imported from Canada, with an effective date set for 30 days following the announcement. The measure expands trade restrictions between the two countries, including products previously covered under the United States-Mexico-Canada Agreement ("USMCA"), while continuing to exclude certain products and sectors. Management continues to monitor the development of this measure and its potential impacts on the region's economic and commercial environment.

During the six-month period ended June 30, 2026, we did not identify any direct impacts on the Company resulting from the tariff measures. Additionally, up to the date of approval of these financial statements, Management has not identified any material subsequent impacts arising from such measures and continues to monitor related developments.

3.5 Long-term energy supply contract

In February 2026, the Company entered into electric energy purchase and sale agreements (PPAs) with three Special Purpose Entities (SPEs), owners of the Cajuína I project, located in the Municipality of Lajes, in the State of Rio Grande do Norte, totaling 136.80 MW of installed capacity. The agreements establish the joint supply of 55 MW on average from 2026 to 2041.

With this transaction, the Company increases its investments in the expansion and diversification of its renewable energy matrix with long-term wind power assets.

To implement the transaction, the Company completed the acquisition of a 49% interest in Cajuína AB1 Holdings S.A., indirect subsidiary of Auren Energia S.A. (related party), for the total amount of R$ 55, of which 31% was acquired by VCSA and 18% by Votorantim Cimentos N/NE S.A. This ownership interest represents, jointly, 98% of the voting capital, distributed proportionally between the acquirers, according to their interest in capital. The total price of the transaction will be paid by the acquirers in seven annual installments, adjusted by IPCA (Brazil's consumer price index), with scheduled maturities from 2026 to 2032.

Under the terms of the Shareholders' Agreement, the Company holds a put option, exercisable upon the expiration of the PPAs, which grants it the right to sell all of its shares for the base price of R$ 55, adjusted by the IPCA and in accordance with the contractual criteria. Lastly, considering that, under the terms of the Shareholders' Agreement, the Company does not participate in relevant strategic and operational decisions, nor does it hold rights that grant it power to influence the investee's financial and operating policies, the Company assessed that it does not have control or significant influence over the investment.

On January 12, 2026, the transaction was duly approved by the Administrative Council for Economic Defense ("CADE"), according to SG Ordinance 37/2026, published in the Federal Official Gazette, which was finally ruled on January 28, 2026, without the imposition of restrictions or filing of appeals by third parties.

All amounts in millions of reais unless otherwise stated

4 Financial information by reportable segment and group disclosure

4.1 Financial information by reportable segment

The Company operates geographically and regionally with four operating segments identified by their similarity of their economic characteristics. The business activities are directly related to the economic and seasonal characteristics of the locations. The complete definition of the reportable segment is described in Note 4.1 to the consolidated and parent company financial statements for the year ended December 31, 2025.

Reportable segments for the six-month period ended June 30, 2026:

	Brazil	North America	Europe and Asia	Latin America	Other (i)	Consolidated
Net revenue from contracts with customers	7,891	3,394	2,242	579	395	14,501
Profit (loss) for the period	247	(230)	413	88	(44)	474
Profit (loss) before income tax and social contribution	322	(292)	538	127	(42)	653
Depreciation, amortization and depletion	624	486	188	50	1	1,349
Financial result, net	376	215	67	(18)	74	714
Equity in the results of investees	(2)		(29)		(26)	(57)
Dividends received from investments accounted for under the equity method					5	5
Adjusted EBITDA items						
Future energy contracts - fair value (ii)	32					32
Adjustments and reclassifications among segments	(7)	(1)	9	(4)	3	
Adjusted EBITDA	1,345	408	773	155	15	2,696
Additions of PP&E and intangible assets (CAPEX) (iv)	793	577	156	19		1,545
Net debt	6,275	5,528	374	239	1,016	13,432

Reportable segments for the six-month period ended June 30, 2025:

	Brazil	North America	Europe and Asia	Latin America	Other (i)	Consolidated
Net revenue from contracts with customers	6,624	3,630	2,038	518	261	13,071
Profit (loss) for the period from continuing operations	322	(72)	285	64	(26)	573
(Loss) profit before income tax and social contribution	(75)	(93)	416	34	(13)	269
Depreciation, amortization and depletion	671	519	161	47	1	1,399
Financial result, net	390	164	69	19	64	706
Equity in the results of investees	4	3	(30)		(24)	(47)
Dividends received from investments accounted for under the equity method					66	66
Adjusted EBITDA items						
Future energy contracts - fair value (ii)	(27)					(27)
Adjustments and reclassifications among segments	19	(1)	18		(36)	
Adjusted EBITDA	982	592	634	100	58	2,366
Additions of PP&E and intangible assets (CAPEX) (iv)	760	484	101	11		1,356
Net debt	5,731	5,373	(813)	391	1,070	11,752

The following table reconciles the adjusted EBITDA for the last 6 and 12 months:

All amounts in millions of reais unless otherwise stated

	1/1/2026 to 6/30/2026	1/1/2025 to 6/30/2025	7/1/2025 to 6/30/2026	1/1/2025 to 12/31/2025
Net revenue from contracts with customers	14,501	13,071	30,846	29,416
Profit (loss) for the period	474	573	2,186	2,285
Profit before income tax and social contribution	653	269	2,916	2,532
Depreciation, amortization and depletion	1,349	1,399	2,807	2,857
Financial result, net	714	706	1,538	1,530
Equity in the results of investees	(57)	(47)	(91)	(81)
Dividends received from investments accounted for under the equity method	5	66	106	167
Adjusted EBITDA items				
Future energy contracts - fair value (ii)	32	(27)	63	4
Result from acquisition and winding up of business (iii)			(6)	(6)
Adjusted EBITDA	2,696	2,366	7,333	7,003

(i) "Other" refers to the result of operations of Votorantim Cimentos Trading, as well as the holdings Votorantim Cimentos Latam ("VC LATAM") and Votorantim Cimentos Internacional ("VCI"), not included in the other operating segments reviewed by the Chief Operating Decision Maker.

(ii) The mark-to-market of energy contracts refers to the non-cash result arising from the fair value measurement of the surplus of future energy purchase contracts. This surplus related to future periods is marked to market in the balance sheet and gives rise to period-to-period volatility in the accounting result, without necessarily reflecting effective economic cash effects in operating income. Accordingly, Management considers that the mark-to-market effect should be adjusted for performance metrics.

(iii) Results generated from business combinations completed by the Company are adjusted in the EBITDA calculation as they are not considered part of the cash generation from operations.

(iv) The CAPEX regularly reviewed by the CODM does not include the effects of capitalized borrowing costs (Note 23); therefore, it differs from the total additions to property, plant and equipment (Note 11) and intangible assets (Note 12).

4.2 Capital management

The financial leverage ratios on June 30, 2026 and December 31, 2025 are summarized as follows:

		Consolidated	
	Note	6/30/2026	12/31/2025
Borrowings and debentures	14(a)	15,761	15,225
Lease liabilities	13(b)	1,739	1,852
Cash and cash equivalents		(3,011)	(4,613)
Financial investments		(1,034)	(978)
Derivative financial instruments	6.2.3	(23)	(84)
Net debt - (A)		13,432	11,402
Adjusted EBITDA for the last 12 months - (B)		7,333	7,003
Financial leverage ratio - (A/B)		1.83	1.63

5 Basis of preparation and presentation of the consolidated and parent company condensed interim financial statements

5.1 Basis of preparation

The consolidated and parent company condensed interim financial statements have been prepared and are being presented in accordance with technical pronouncement CPC 21 (R1) - "Interim Financial Reporting", issued by the *Comitê de Pronunciamentos Contábeis* ("CPC") and with the International Accounting Standard ("IAS") 34 - "Interim Financial Reporting" as issued by the International Accounting Standards Board ("IASB").

The consolidated and parent company condensed interim financial statements as at June 30, 2026 do not include all the notes and disclosures required by accounting standards for annual financial statements and, consequently, should be read together with the consolidated and parent company financial statements for the year ended December 31, 2025, available on the Investor Relations website (ri.votorantimcimentos.com.br) prepared and presented in accordance with the International Financial Reporting Standards (IFRS® Accounting Standards), issued by the International Accounting Standards Board ("IASB"), and in accordance with accounting practices adopted in Brazil that follow the pronouncements issued by the CPC and the standards issued by *Comissão de Valores Mobiliários* ("CVM").

5.2 New accounting standards, interpretations, guidance and legislation

5.2.1 Accounting standards, interpretations, guidance and legislation adopted

Interpretations and amendments to accounting standards effective from January 1, 2026 were adopted with no material impact on the consolidated and parent company financial statements.

- Brazilian tax reform – significant changes to the national tax system, with the transition beginning in 2026 on a phased basis and full implementation expected by 2033.
- Amendments to IFRS 9 – Financial Instruments and IFRS 7 –Financial Instruments: Disclosures - Contracts Referencing Nature-dependent Electricity.
- Amendments to IFRS 9 – Financial Instruments and IFRS 7 – Financial Instruments: Disclosures – Classification and Measurement of Financial Instruments
- Annual improvements to IFRS 1 – First-time Adoption of International Financial Reporting Standards, IFRS 7 – Financial Instruments: Disclosures, IFRS 9 – Financial Instruments, IFRS 10 – Consolidated Financial Statements and IAS 7 – Statement of Cash Flows.

5.2.2 Accounting standards, interpretations and legislation that are not yet in force

New standards, amendments to accounting standards and new legislation have been published, however, they are not yet mandatory for the period ended June 30, 2026 and have not been early adopted by the Company. The Company is currently assessing the requirements and impacts from the future adoption of the new standards and amendments listed below:

- Pronouncements issued and amendments effective as of January 1, 2027, including IFRS 18 – Presentation and Disclosure in Financial Statements, IFRS 19 – Subsidiaries without Public Accountability*:* Disclosures, amendments to IAS 21 – The Effects of Changes in Foreign Exchange Rates, updates and illustrative examples related to disclosures about uncertainties in the financial statements.
- IFRS 20 – Regulatory Assets and Regulatory Liabilities effective as of January 1, 2029.

5.3 Functional and presentation currency

The Company's functional and presentation currency is the Brazilian Real ("R$" or "Reais") and is stated in millions.

All amounts in millions of reais unless otherwise stated

5.4 Consolidation

5.4.1 Changes in the consolidation

	Percentage of total and voting capital				
	6/30/2026	12/31/2025	Place of operation	Functional currency	Main activity
Votorantim Cimentos EA Inversiones S.L and subsidiaries					
Áridos La Melera, S.L. (i)	99.78		Spain	Euro – EUR	Aggregates

(i) In April 2026, the Company acquired, through its subsidiary Votorantim Cementos España, S.A., 100% control of Áridos La Melera, S.L. and has consolidated the entity since the acquisition date. The transaction was accounted for as a business combination, as described in Note 3.2.

5.5 Critical accounting estimates and judgments

The Company continuously monitors its critical accounting estimates, assumptions and judgments, as well as the related accounting policies, ensuring their consistency with the annual financial statements. During the interim period ended June 30, 2026, no significant changes in estimates and assumptions were identified that could represent significant risks of material adjustments to the carrying amounts of assets and liabilities compared with the disclosures in Note 5.5 to the consolidated and parent company annual financial statements for the year ended December 31, 2025.

5.6 Statement of value added

In compliance with CVM Resolution 199/2024 addressing the preparation of the Statement of Value Added ("DVA"), the Company restated its DVA for the period ended June 30, 2025. The reclassifications resulted in both positive and negative adjustments.

Therefore, some items were reclassified or had their recognition criteria altered for the presentation of the DVA, and the main reclassifications are described below:

(i) Reclassification among lines within the “Inputs acquired from third parties” group, resulting from a review of presentation criteria, which are now disclosed by function rather than by nature. Consequently, the lines previously presented as "Raw materials and other production inputs" and "Energy, fuel, outsourced services and others" were reclassified to "Cost of goods sold and services rendered (less depreciation, amortization, depletion, personnel costs, payroll charges and others)" and "Expenses with materials, outsourced services and others" respectively;

(ii) Addition of the amount of recoverable taxes levied on purchases of products and goods sold, materials, services, energy, among others, allocated in the line of "Cost of goods sold and services rendered (less depreciation, amortization, depletion, personnel costs, payroll charges and others)" that had not been considered in the comparative year, with offsetting entry to the group of "Taxes and contributions";

(iii) Inclusion of amounts relating to "Revenues from construction of own assets" that had not been considered in the financial statements for the period ended June 30, 2025;

(iv) The "Deliberated dividends" distributed from profit reserves were reclassified to "Retained Earnings" line item, in accordance with accounting standards;

All amounts in millions of reais unless otherwise stated

These reclassifications did not generate any other impact on any other relevant index based on the context of the consolidated and parent company financial statements as a whole and are being restated in the DVA for comparability purposes.

	Consolidated			Parent company		
	As originally presented	Reclassifications	Restated 1/1/2025 to 6/30/2025	As originally presented	Reclassifications	Restated 1/1/2025 to 6/30/2025
Revenues						
Sales of goods and services (less sales returns and rebates)	15,403		15,403	6,360		6,360
Other operating income, net	252	9	261	23	(60)	(37)
Revenue from self-constructed assets		368	368		178	178
Allowance for expected credit losses	(18)		(18)	(9)		(9)
	15,637	377	16,014	6,374	118	6,492
Inputs acquired from third parties						
Cost of goods sold and services rendered (less depreciation, amortization, depletion, personnel costs, social charges and others)	(5,857)	(3,404)	(9,261)	(2,292)	(1,300)	(3,592)
Expenses with materials, outsourced services and others	(2,827)	2,038	(789)	(1,224)	866	(358)
	(8,684)	(1,366)	(10,050)	(3,516)	(434)	(3,950)
Gross wealth generated	6,953	(989)	5,964	2,858	(316)	2,542
Depreciation, amortization and depletion	(1,399)		(1,399)	(495)		(495)
Net value added	5,554	(989)	4,565	2,363	(316)	2,047
Value added received through transfer						
Equity in the results of investees	47		47	1,241		1,241
Financial income and foreign exchange gains	953		953	627		627
Rental income, dividends and others		17	17		1	1
	1,000	17	1,017	1,868	1	1,869
Total value added to distribute from continuing operations	6,554	(972)	5,582	4,231	(315)	3,916
Value added to distribute from discontinued operations	1,013	(1,013)				
Total value added to distribute	7,567	(1,985)	5,582	4,231	(315)	3,916
Distribution of value added						
Personnel and payroll charges						
Direct remuneration	1,723		1,723	404		404
Benefits	272	10	282	139	10	149
Governance Severance Indemnity Fund for Employees (FGTS)	30		30	24		24
	2,025	10	2,035	567	10	577
Taxes and contributions						
Federal taxes	537	(775)	(238)	113	(182)	(69)
State taxes	1,672	(253)	1,419	1,102	(188)	914
Municipal taxes	37		37	27		27
	2,246	(1,028)	1,218	1,242	(370)	872
Remuneration of third-party capital						
Financial expenses and foreign exchange losses	1,659	1	1,660	1,026	6	1,032
Rentals	51	45	96	6	39	45
	1,710	46	1,756	1,032	45	1,077
Own capital remuneration						
Profit for the period from continuing operations	527		527	1,390		1,390
Non-controlling interests	46		46			
	573		573	1,390		1,390
Distribution of value added from continuing operations	6,554	(972)	5,582	4,231	(315)	3,916
Distribution of value added from discontinued operations	1,013	(1,013)				
Distribution of value added	7,567	(1,985)	5,582	4,231	(315)	3,916

5.7 Statement of cash flows

The Company has revised its accounting policy for presenting settlements of derivative financial instruments in the statement of cash flows. As a result, interest paid on these instruments is now presented in operating activities, while the settlement of the principal is classified to match the economic nature of the hedged item.

6 Risk management

6.1 Socioenvironmental and climate risks management

The Company operates in various countries, and consequently its activities are subject to local, state, national, and international social, environmental, and climate-related laws and regulations, treaties, and conventions regulating the activities, establishing measures for mitigation, compensation, management, and monitoring of these risks, including those regulating the obligations of the owner of the venture and/or activity regarding social, environmental, and climate care and protection. Violations of such regulations can lead to substantial fines and financial penalties and may require the implementation of technical measures to ensure compliance with the applicable mandatory standards.

The Company periodically updates its surveys and assessments of socioenvironmental and climate risks and addresses them through mitigation, compensation, or provisions for future obligations.

6.1.1 Seasonality of operations in the northern hemisphere

In the northern hemisphere markets - North America, Europe and Asia - the demand for cement, concrete, aggregates and other building materials is seasonal due to the cyclical nature of activities in the construction sector, which is affected by weather events, such as snow and rain, which adversely affect the construction industry and interrupt the construction process. Operations are normalized as of the second half of the year, with the start of the summer season in these markets.

The Company has a revolving credit facility whose main purpose is to provide additional liquidity to subsidiaries based in the northern hemisphere during the seasonality period. Historically, withdrawals were concentrated in the first half of the year and mainly settled by the end of the period according to the operational resumption.

6.2 Market risk

6.2.1 Foreign exchange risk

Foreign exchange risk arises from exposure to fluctuations in foreign currencies' exchange rates, affecting commercial, operational and financial relationships and, consequently, with an impact on cash flows or results. The Company and its investees have assets and liabilities denominated in currencies different from their functional currency, namely, Euro, Canadian Dollar, US Dollar, Turkish Lira, Bolivian and Uruguayan Peso, among others.

The foreign exchange risk is managed partly with the use of derivative financial instruments (Note 6.2.3), mainly currency swaps and non-deliverable forwards (NDFs), to mitigate the exposure to foreign currency fluctuation between the Brazilian real and the U.S. dollar.

The Company also has investments in foreign entities, in which the net assets expose the Company to foreign exchange risk. The foreign exchange exposure arising from investments in foreign entities is partially hedged by borrowings in the same currency as these investments, which are designated as a hedge of net investment in foreign operations. The exposure reported in Note 6.3.1 of the annual financial statements for the year ended December 31, 2025 has not changed.

6.2.2 Cash flow and fair value associated with interest rate risk

The Company's interest rate risk arises from long-term borrowings and debentures. Borrowings and debentures issued at floating rates and fixed rates expose the Company to cash flow and fair value risk, respectively, associated with interest rates. The Company discloses its interest rate exposure and related derivative financial instruments (Notes 6.2.3 and 14(a)).

All amounts in millions of reais unless otherwise stated

6.2.3 Derivative financial instruments

												Consolidated
	Principal			12/31/2025				6/30/2026	Fair value by maturity			
Instruments	6/30/2026	12/31/2025	Principal	Total (net between assets and liabilities) (i)	Impact on financial results	Loss (gain) realized with cash effect	Other comprehensive income	Total (net between assets and liabilities) (i)	2026	2027	2028	2028 and onwards
Hedging of interest rates and currencies not designated for hedge accounting												
USD fixed rate vs. CDI floating rate swap	80	80	USD million	(23)	(52)	25		(50)	(23)	(36)	9	
IPCA floating rate vs. CDI floating rate swap	1,020	1,020	BRL million	119	(10)	21		130	(69)	6	29	164
				96	(62)	46		80	(92)	(30)	38	164
Hedging of interest rates and currencies designated for fair value hedge												
SOFR floating rate in USD vs. CDI floating rate in BRL swap	150	150	USD million	32	(89)	34	1	(22)	(32)	(39)	(20)	69
IPCA floating rate vs. CDI floating rate swap	623	623	BRL million	(17)	(23)	24		(16)	(21)	(36)	(31)	72
Fixed rate vs. CDI floating rate swap	170	170	BRL million	(22)	(6)	3		(25)	(3)	(4)	(4)	(14)
				(7)	(118)	61	1	(63)	(56)	(79)	(55)	127
Currency hedge												
NDF currency hedge	61	86	USD million	(5)	31	(20)		6	6			
				84	(149)	87	1	23	(142)	(109)	(17)	291
Current assets								8				
Non-current assets				627				565				
Current liabilities				(234)				(230)				
Non-current liabilities				(309)				(320)				
Total net between assets and liabilities				84				23				

All amounts in millions of reais unless otherwise stated

Parent company

	Principal			12/31/2025				6/30/2026	Fair value by maturity			
Instruments	**6/30/2026**	**12/31/2025**	**Principal**	**Total (net between assets and liabilities) (i)**	**Impact on financial results**	**Loss (gain) realized with cash effect**	**Other comprehensive income**	**Total (net between assets and liabilities) (i)**	**2026**	**2027**	**2028**	**2028 and onwards**
Hedging of interest rates and currencies not designated for hedge accounting												
USD fixed rate vs. CDI floating rate swap	80	80	USD million	(23)	(53)	25		(51)	(23)	(36)	8	
IPCA floating rate vs. CDI floating rate swap	616	616	BRL million	82	(6)	13		89	(45)	5	19	110
				59	(59)	38		38	(68)	(31)	27	110
Hedging of interest rates and currencies designated for fair value hedge												
SOFR floating rate in USD vs. CDI floating rate in BRL swap	150	150	USD million	32	(89)	34	1	(22)	(32)	(39)	(20)	69
IPCA floating rate vs. CDI floating rate swap	411	411	BRL million	(11)	(15)	16		(10)	(14)	(24)	(20)	48
Fixed rate vs. CDI floating rate swap	112	112	BRL million	(15)	(4)	2		(17)	(2)	(3)	(3)	(9)
				6	(108)	52	1	(49)	(48)	(66)	(43)	108
Currency hedge												
NDF currency hedge	61	86	USD million	(5)	31	(20)		6	6			
				60	(136)	70	1	(5)	(110)	(97)	(16)	218
Current assets								8				
Non-current assets				473				407				
Current liabilities				(188)				(185)				
Non-current liabilities				(225)				(235)				
Total net between assets and liabilities				60				(5)				

(i) The total amount (net between assets and liabilities) is measured at the fair value of the financial instruments considering the credit risk of the Company and/or the counterparty.

All amounts in millions of reais unless otherwise stated

6.3 Liquidity risk

The amounts presented below are the undiscounted contractual cash flows, and do not, therefore, agree directly to those in the balance sheet.

							Consolidated
	Note	Up to one year	Between one and two years	Between two and five years	Between five and ten years	Over ten years	Total
On June 30, 2026							
Borrowings and debentures		1,459	1,822	8,642	9,916	2,320	24,159
Derivative financial instruments		230	126	148	46		550
Lease liabilities		549	384	614	263	569	2,379
Confirming payables	15	1,374					1,374
Trade and other payables		3,491					3,491
Dividends payable	9(a)	197					197
Use of public assets		56	60	204	434	720	1,474
Related parties		9	93				102
		7,365	2,485	9,608	10,659	3,609	33,726
On December 31, 2025							
Borrowings and debentures		1,369	1,997	7,294	10,482	2,534	23,676
Derivative financial instruments		234	102	156	51		543
Lease liabilities		444	393	704	334	662	2,537
Confirming payables	15	1,464					1,464
Trade and other payables		4,142					4,142
Dividends payable	9(a)	696					696
Use of public assets		57	58	198	420	853	1,586
Related parties		28	41				69
Post-employment benefits (i)		58	61	170	301	1,222	1,812
		8,492	2,652	8,522	11,588	5,271	36,525

							Parent company
	Note	Up to one year	Between one and two years	Between two and five years	Between five and ten years	Over ten years	Total
On June 30, 2026							
Borrowings and debentures		871	2,724	2,383	5,702		11,680
Derivative financial instruments		185	103	101	31		420
Lease liabilities		98	60	62	2		222
Confirming payables	15	237					237
Trade and other payables		1,332					1,332
Related parties		9	119				128
Dividends payable	9(a)	180					180
		2,912	3,006	2,546	5,735		14,199
On December 31, 2025							
Borrowings and debentures		824	1,073	4,378	5,292	4	11,571
Derivative financial instruments		188	82	109	34		413
Lease liabilities		83	48	74	14		219
Confirming payables	15	227					227
Trade and other payables		1,472					1,472
Related parties		28	76				104
Dividends payable	9(a)	695					695
		3,517	1,279	4,561	5,340	4	14,701

(i) The information related to post-employment benefits is only disclosed annually, on the base date December 31, as described in Note 6.5 to the consolidated and parent company financial statements for the year ended December 31, 2025.

All amounts in millions of reais unless otherwise stated

7 Financial instruments by category and fair value hierarchy

The amounts presented below refer to items for which the fair value and amortized cost measurements are equivalent, except for items related to borrowings, debentures, and derivative financial instruments.

			Consolidated		Parent company	
	Note	Hierarchy level	6/30/2026	12/31/2025	6/30/2026	12/31/2025
Assets						
Amortized cost						
Trade receivables	8(a)		2,587	1,896	1,106	737
Securitization of receivables	8(c)		602	267		
Related parties	9(a)		63	25		
Fair value through profit or loss						
Cash and cash equivalents		1	2,034	2,231	97	151
		2	977	2,382	6	428
Financial investments		1	993	952	992	938
		2	41	26	10	8
Derivative financial instruments	6.2.3	2	573	627	415	473
Financial instruments - shares		2	141	116	134	117
Fair value through other comprehensive income						
Financial instruments - shares		3	145	143		
			8,156	8,665	2,760	2,852
Liabilities						
Amortized cost						
Borrowings and debentures	14(a)	1	3,674	3,940	1,283	1,232
		2	12,227	11,684	6,229	6,193
Lease liabilities	13(b)		1,739	1,852	172	175
Confirming payables	15		1,374	1,464	237	227
Trade and other payables			3,491	4,142	1,332	1,472
Salaries and social charges			656	745	245	270
Securitization of receivables	8(c)		156	157		
Related parties	9(a)		84	41	107	76
Use of public assets			580	586		
Fair value through profit or loss						
Derivative financial instruments	6.2.3	2	550	543	420	413
			24,531	25,154	10,025	10,058

Level 1: Quoted prices (unadjusted) in active markets for identical assets or liabilities.
Level 2: Valuation techniques supported by observable prices, directly or indirectly, except for quoted prices included in Level 1.
Level 3: Valuation techniques supported by unobservable prices for the asset or liability.

All amounts in millions of reais unless otherwise stated

8 Trade receivables

(a) Analysis

		Consolidated		Parent company	
	Note	6/30/2026	12/31/2025	6/30/2026	12/31/2025
Trade receivables from Brazil		1,350	898	1,000	644
Trade receivables outside Brazil		1,257	1,029		
Related parties	9(a)	43	21	136	115
		2,650	1,948	1,136	759
Allowance for expected credit losses		(63)	(52)	(30)	(22)
		2,587	1,896	1,106	737

(b) Aging of trade receivables

	Consolidated		Parent company	
	6/30/2026	12/31/2025	6/30/2026	12/31/2025
Not yet due	2,465	1,796	1,091	712
Overdue for up to 3 months	117	109	20	33
Overdue from 3 to 6 months	27	14	6	5
Overdue for over 6 months	41	29	19	9
	2,650	1,948	1,136	759

(c) Assets and liabilities recognized as securitization of receivables

	Consolidated	
	6/30/2026	12/31/2025
Notes receivable from the SPE	543	240
Capital contribution to the SPE	59	27
Securitization of receivables (assets)	602	267
Security guarantee	(130)	(114)
Junior note losses guarantee	(26)	(43)
Securitization of receivables (liabilities)	(156)	(157)
Net carrying amount (i)	446	110

(i) The fair value of assets and liabilities representing the entity's continuing involvement in financial assets derecognized is not materially different from the net carrying amount of those assets and liabilities.

All amounts in millions of reais unless otherwise stated

9 Related parties

(a) Equity and income balances

										Consolidated
	Parent company		Associates		Joint ventures		Other related parties		Total	
	6/30/2026	12/31/2025	6/30/2026	12/31/2025	6/30/2026	12/31/2025	6/30/2026	12/31/2025	6/30/2026	12/31/2025
Assets										
Current										
Financial investments							53	267	53	267
Trade receivables (i) (Note 8(a))			20	12			23	9	43	21
Securitization of receivables (Note 8 (c))							602	267	602	267
			20	12			678	543	698	555
Non-current										
Other assets	3	3	20	22			66	40	89	65
	3	3	40	34			744	583	787	620
Liabilities										
Current										
Derivative financial instruments							39	2	39	2
Lease liabilities	10	7							10	7
Trade and other payables (ii)	11	16	7	5		5	238	61	256	87
Dividends payable (iii)	180	695					17	1	197	696
Securitization of receivables (Note 8 (c))							156	157	156	157
Other liabilities (iv)	4	6					22	22	4	28
	205	724	7	5		5	472	243	662	977
Non-current										
Derivative financial instruments							1	1	1	1
Lease liabilities	13	13							13	13
Other liabilities (iv)	39	39					45	2	84	41
	52	52					46	3	98	55
	257	776	7	5		5	518	246	760	1,032

										Consolidated
	Parent company		Associates		Joint ventures		Other related parties		Total	
	1/1/2026 to 6/30/2026	1/1/2025 to 6/30/2025	1/1/2026 to 6/30/2026	1/1/2025 to 6/30/2025	1/1/2026 to 6/30/2026	1/1/2025 to 6/30/2025	1/1/2026 to 6/30/2026	1/1/2025 to 6/30/2025	1/1/2026 to 6/30/2026	1/1/2025 to 6/30/2025
Profit and loss balances										
Sales (i)			76	59			119	40	195	99
Purchases (ii)	(39)	(41)	(3)	(4)	(35)	(26)	(339)	(396)	(416)	(467)
Financial income (expenses)		(1)					(23)	(9)	(23)	(10)
	(39)	(42)	73	55	(35)	(26)	(243)	(365)	(244)	(378)

All amounts in millions of reais unless otherwise stated

Parent company

	Parent company		Subsidiaries		Associates		Joint ventures		Other related parties		Total	
	6/30/2026	12/31/2025	6/30/2026	12/31/2025	6/30/2026	12/31/2025	6/30/2026	12/31/2025	6/30/2026	12/31/2025	6/30/2026	12/31/2025
Assets												
Current												
Trade receivables (i) (Note 8(a))			95	78	23	32			18	5	136	115
			95	78	23	32			18	5	136	115
Non-current												
Other assets									57	40	57	40
			95	78	23	32			75	45	193	155
Liabilities												
Current												
Lease liabilities	8	5									8	5
Trade and other payables (ii)	10	13	69	60	4	18		5	18	22	101	118
Dividends payable (iii)	180	695									180	695
Other liabilities (iv)	4	6							4	22	4	28
	202	719	69	60	4	18		5	22	44	293	846
Non-current												
Lease liabilities	11	9									11	9
Other liabilities (iv)	39	39	34	35					34	2	107	76
	50	48	34	35					34	2	118	85
	252	767	103	95	4	18		5	56	46	411	931

Parent company

	Parent company		Subsidiaries		Associates		Joint ventures		Other related parties		Total	
	1/1/2026 to 6/30/2026	1/1/2025 to 6/30/2025	1/1/2026 to 6/30/2026	1/1/2025 to 6/30/2025	1/1/2026 to 6/30/2026	1/1/2025 to 6/30/2025	1/1/2026 to 6/30/2026	1/1/2025 to 6/30/2025	1/1/2026 to 6/30/2026	1/1/2025 to 6/30/2025	1/1/2026 to 6/30/2026	1/1/2025 to 6/30/2025
Profit and loss balances												
Sales (i)			44	42					84	11	128	53
Purchases (ii)	(30)	(32)	(735)	(577)	(27)	(24)	(35)	(25)	(93)	(266)	(920)	(924)
Financial income (expenses)		(1)	16	15					(21)		(5)	14
	(30)	(33)	(675)	(520)	(27)	(24)	(35)	(25)	(30)	(255)	(797)	(857)

(i) The balances of trade receivables refer to sales operations of cement and other inputs to subsidiaries and associates.
(ii) Supplier and purchase balances mainly include: (a) energy purchase operations, (b) acquisition of administrative services, human resources, accounting, taxes, technical assistance and information technology, and (c) provision of loading, unloading and road transport services in general.
(iii) Minimum mandatory dividends as described in Note 24(c) to the consolidated and parent company annual financial statements for the year ended December 31, 2025, with partial payment, as described in Note 19(b) to these financial statements.
(iv) Refer to operations of purchase of interest in wind farms and purchase of value-added tax levied on the movement of goods (ICMS credits).

All amounts in millions of reais unless otherwise stated

(b) Guarantees of Company's debts by related parties

In the six-month period ended June 30, 2026, there were no changes to the guarantees by related parties disclosed in Note 13 (c) to the annual consolidated and parent company financial statements for the year ended December 31, 2025.

(c) Key management compensation

Expenses related to the remuneration of the Company's key management, including the Board of Directors ("BoD"), Board of Executive Officers and advisory committees to the BoD, recognized in profit or loss for the period, are shown in the table below:

	Consolidated and Parent company	
	1/1/2026 to 6/30/2026	**1/1/2025 to 6/30/2025**
Short-term compensation		
Salaries or fees	7	7
Short-term benefits	2	2
Variable compensation	4	4
	13	13
Long-term compensation		
Long-term incentives	8	(1)
	21	12

All amounts in millions of reais unless otherwise stated

10 Investments

(a) Analysis

	Information on June 30, 2026			Investments accounted for using the equity method		Balance	
	Shareholders' equity	Profit (loss) for the period	Percentage of voting and total capital (%)	1/1/2026 to 6/30/2026	1/1/2025 to 6/30/2025	6/30/2026	12/31/2025
Consolidated							
Investments accounted for using the equity method							
Associates and joint ventures							
Votorantim Cimentos International S.A.							
Cementos Avellaneda S.A.	1,740	52	49.00	26	24	853	767
Cementos Especiales de las Islas S.A.	308	53	50.00	26	30	154	140
Hutton Transport Limited	143	7	25.00	2	2	24	27
Midway Group, LLC	56	(6)	50.00	(3)	(4)	28	33
RMC Leasing LLC	1		50.00		(3)	1	1
Grundy-River Holdings LLC	101	3	50.00	2	1	48	50
Votorantim Cimentos S.A.							
Juntos Somos Mais Fidelização S.A.	1	4	45.00	2	(4)		(2)
Other investments				2	1	77	82
				57	47	1,185	1,098
Goodwill							
Cementos Avellaneda S.A.						333	306
Hutton Transport Limited						12	12
Grundy-River Holdings LLC						2	2
				57	47	1,532	1,418
Parent company							
Investments accounted for using the equity method							
Subsidiaries, associates and joint ventures							
Votorantim Cimentos International S.A.	12,766	204	100.00	204	1,081	12,766	13,998
Votorantim Cimentos N/NE S.A.	2,396	204	100.00	204	114	2,396	2,537
Silcar Empreendimentos Comércio e Participações Ltda.	148	20	100.00	20	13	148	146
Motz Transportes Ltda.	308	51	100.00	51	30	308	257
Other investments	50	21		9	7	26	26
Juntos Somos Mais Fidelização S.A.	1	4	45.00	2	(4)		(2)
Investments accounted for at cost						7	7
				490	1,241	15,651	16,969

All amounts in millions of reais unless otherwise stated

(b) Changes

		Consolidated		Parent company	
	Note	1/1/2026 to 6/30/2026	1/1/2025 to 6/30/2025	1/1/2026 to 6/30/2026	1/1/2025 to 6/30/2025
Balance at the beginning of the period		1,418	1,763	16,969	18,428
Equity in the results of investees	10(a)	57	47	490	1,241
Approved dividends (ii)		(5)	(66)	(372)	(246)
Share premium distribution (i)				(637)	(1,080)
Realization of other comprehensive income					228
Currency translation adjustment - foreign investments and inflation adjustment for hyperinflationary economies	19(c)	62	(168)	(733)	(1,145)
Hedge of net investment	19(c)			(66)	120
Other			(33)		25
Balance at the end of the period		1,532	1,543	15,651	17,571

(i) In the period, a share premium (capital return) of USD 121 million (R$ 637) was received from subsidiary Votorantim Cimentos International S.A.

(ii) The approved dividends are presented in the table below:

	Original amount	Currency	Amount in reais	Participation (%)	Attributable to the Company
Consolidated					
Hutton Transport Limited	1	USD	3	25.00	1
Cementos Avellaneda S.A.	2	USD	8	49.00	4
					5
Parent company					
Pinheiro Machado Participações S.A.	16	BRL	16	50.00	8
Votorantim Cimentos N/NE S.A.	346	BRL	346	100.00	346
Silcar Empreendimentos, Comércio e Participações Ltda.	18	BRL	18	100.00	18
					372

All amounts in millions of reais unless otherwise stated

11 Property, plant and equipment

									Consolidated		Parent company	
									1/1/2026 to 6/30/2026	1/1/2025 to 6/30/2025	1/1/2026 to 6/30/2026	1/1/2025 to 6/30/2025
	Land and improvements	Buildings	Machinery, equipment and facilities	Vehicles	Furniture and fixtures	Construction in progress	Leasehold improvements	Other	Total	Total	Total	Total
Cost	1,746	8,551	31,149	2,604	260	3,521	884	94	48,809	47,912	13,192	11,754
Accumulated depreciation	(106)	(4,473)	(19,576)	(1,716)	(216)		(601)	(62)	(26,750)	(26,447)	(6,172)	(5,616)
Net balance at the beginning of the period	1,640	4,078	11,573	888	44	3,521	283	32	22,059	21,465	7,020	6,138
Additions	4	4	7		5	1,326			1,346	1,173	485	531
Disposals	(1)		(5)	(1)		(1)			(8)	(22)	(5)	(1)
Depreciation	(7)	(78)	(671)	(92)	(6)		(18)		(872)	(944)	(273)	(322)
Foreign exchange variations	(77)	(187)	(415)	(53)	(3)	(130)	(16)		(881)	(942)		
Acquisition of subsidiary (Note 24(b))	5	2	2						9	146		
Transfers	52	96	798	217	5	(1,181)	13					
Net balance at the end of the period	1,616	3,915	11,289	959	45	3,535	262	32	21,653	20,876	7,227	6,346
Cost	1,728	8,272	30,721	2,674	253	3,535	833	94	48,110	46,562	13,662	12,269
Accumulated depreciation	(112)	(4,357)	(19,432)	(1,715)	(208)		(571)	(62)	(26,457)	(25,686)	(6,435)	(5,923)
Net balance at the end of the period	1,616	3,915	11,289	959	45	3,535	262	32	21,653	20,876	7,227	6,346
Average annual depreciation rates - %	4	3	6	14	12		9					

All amounts in millions of reais unless otherwise stated

12 Intangible assets

									Consolidated		Parent company	
									1/1/2026 to 6/30/2026	1/1/2025 to 6/30/2025	1/1/2026 to 6/30/2026	1/1/2025 to 6/30/2025
	Exploration rights over natural resources and overburden removal	Goodwill	Use of public assets and renegotiation of hydrological risk	ARO and terms of commitment	Contractual customer relationships and agreements	Software	Intangible assets in progress	Other	Total	Total	Total	Total
Cost	5,061	4,891	256	676	704	930	164	68	12,750	12,974	2,349	2,089
Accumulated amortization and depletion	(2,211)		(133)	(399)	(511)	(682)		(40)	(3,976)	(3,630)	(1,461)	(1,154)
Net balance at the beginning of the period	2,850	4,891	123	277	193	248	164	28	8,774	9,344	888	935
Additions	5					12	223		240	206	201	149
Amortization and depletion	(172)		(3)	(16)	(9)	(46)		(1)	(247)	(233)	(147)	(130)
Foreign exchange variations	(152)	(333)		(18)	(11)	(11)	(6)	(1)	(532)	(657)		
Acquisition of subsidiary (Note 24(b))	30	8		16					54	46		
Review of provision due to change in estimate										38		
Transfers	40					54	(96)	2				
Net balance at the end of the period	2,601	4,566	120	259	173	257	285	28	8,289	8,744	942	954
Cost	4,913	4,566	256	652	663	962	285	66	12,363	12,404	2,552	2,238
Accumulated amortization and depletion	(2,312)		(136)	(393)	(490)	(705)		(38)	(4,074)	(3,660)	(1,610)	(1,284)
Net balance at the end of the period	2,601	4,566	120	259	173	257	285	28	8,289	8,744	942	954
Average annual amortization and depletion rates - %	3		1	12	6	22		20				

All amounts in millions of reais unless otherwise stated

13 Right-of-use assets

(a) Analysis and changes in right-of-use assets

							Consolidated		Parent company	
							1/1/2026 to 6/30/2026	1/1/2025 to 6/30/2025	1/1/2026 to 6/30/2026	1/1/2025 to 6/30/2025
	Land	Buildings and offices	Machinery and equipment	Vehicles	Vessels	IT equipment	Total	Total	Total	Total
Cost	714	424	726	338	1,646	5	3,853	3,128	537	498
Accumulated depreciation	(215)	(251)	(498)	(264)	(821)	(2)	(2,051)	(1,603)	(377)	(290)
Net balance at the beginning of the period	499	173	228	74	825	3	1,802	1,525	160	208
Additions	21	45	21	86	53		226	728	43	32
Disposals	(9)						(9)	(87)		(48)
Depreciation	(15)	(33)	(49)	(27)	(106)		(230)	(222)	(47)	(43)
Foreign exchange variations	(34)	(5)	(8)	(3)	(66)	(1)	(117)	(117)		
Net balance at the end of the period	462	180	192	130	706	2	1,672	1,827	156	149
Cost	692	464	739	421	1,633	4	3,953	3,652	580	483
Accumulated depreciation	(230)	(284)	(547)	(291)	(927)	(2)	(2,281)	(1,825)	(424)	(334)
Net balance at the end of the period	462	180	192	130	706	2	1,672	1,827	156	149
Average annual depreciation rates - %	22	18	30	33	10	33				

(b) Analysis and changes of lease liabilities

	Consolidated		Parent company	
	1/1/2026 to 6/30/2026	1/1/2025 to 6/30/2025	1/1/2026 to 6/30/2026	1/1/2025 to 6/30/2025
Balance at the beginning of the period	1,852	1,565	175	225
Additions	226	728	43	32
Disposals	(9)	(93)		(51)
Payments	(251)	(252)	(59)	(53)
Present value adjustment	54	51	13	12
Foreign exchange variations	(133)	(124)		
Balance at the end of the period	1,739	1,875	172	165
Current	377	325	54	34
Non-current	1,362	1,550	118	131
	1,739	1,875	172	165

All amounts in millions of reais unless otherwise stated

14 Borrowings and debentures

(a) Analysis and fair value

		Consolidated				Parent company			
		Carrying amount		Fair value (ii)		Carrying amount		Fair value (ii)	
Type	Average annual cost	6/30/2026	12/31/2025	6/30/2026	12/31/2025	6/30/2026	12/31/2025	6/30/2026	12/31/2025
Local currency									
Debentures	CDI + 0.76%	4,627	4,586	4,965	4,850	4,627	4,586	4,965	4,850
Debentures CRI	IPCA + 4.76%/11.51% Fixed BRL	2,040	1,983	1,944	1,867	1,347	1,309	1,283	1,232
Development agency	IPCA + 1.54%/4.03% TR	129	134	99	102	87	87	62	60
Other		61	55	61	55				
		6,857	6,758	7,069	6,874	6,061	5,982	6,310	6,142
Foreign currency									
Eurobonds - USD	6.35% Fixed USD	4,318	4,587	4,318	4,921				
Borrowings - Law 4,131/1962 (i)	3.32% Fixed USD	417	443	405	436	417	443	405	436
Syndicated loans/ bilateral agreements	5.14% Fixed BOB / 10.45% Fixed UYU EURIBOR + 0.99% / 3.07% Fixed EUR TERM CORRA + 0.75% / TERM SOFR + 1.20%	3,266	2,452	3,195	2,408				
Local issuance in Bolivia - BOB	5.55% Fixed BOB	128	152	116	136				
Development and multilateral agency	TERM SOFR + 1.40%	774	832	797	847	774	831	797	847
Other		1	1	1	2				
		8,904	8,467	8,832	8,750	1,191	1,274	1,202	1,283
		15,761	15,225	15,901	15,624	7,252	7,256	7,512	7,425
Current liabilities		470	377			270	195		
Non-current liabilities		15,291	14,848			6,982	7,061		
		15,761	15,225			7,252	7,256		
Interest payable on borrowings and debentures		243	218			160	138		
Current portion of long-term borrowings and debentures (principal)		227	159			110	57		
		470	377			270	195		

CDI – Interbank Deposit Certificate
CRI – Certificate of Real Estate Receivables
IPCA – Extended Consumer Price Index
TERM SOFR – Term Secured Overnight Financing Rate
EURIBOR – Euro Interbank Offered Rate
BRL – Reais
BOB – Boliviano
UYU – Uruguayan Peso
EUR – Euro
USD – US Dollar
CORRA – Term Canadian Overnight Repo Rate Average
TR – Reference Rate

(i) Borrowings raised under Law 4,131/1962 include swap agreements (derivative financial instruments) exchanging a floating SOFR rate and a fixed rate for a floating CDI rate and exchanging US Dollar to Real.

(ii) The fair value of bonds is the unit price on the last available trading day as of the reporting date of the financial statements, multiplied by the quantity issued. For other borrowings, financing arrangements and debentures, the fair value is based on the amounts of contractual cash flows, and the discount rate used is based on the rate for contracting a new transaction under similar conditions or, in the absence thereof, on the forward yield curve applicable to the cash flows of each obligation.

All amounts in millions of reais unless otherwise stated

(b) Changes

		Consolidated		Parent company	
	Note	1/1/2026 to 6/30/2026	1/1/2025 to 6/30/2025	1/1/2026 to 6/30/2026	1/1/2025 to 6/30/2025
Balance at the beginning of the period		15,225	14,506	7,256	6,647
New borrowings (i)		3,032	3,491	650	1,009
New borrowings - discontinued operations			106		
Foreign exchange variations		(561)	(1,013)	(75)	(197)
Indexation accruals	23	66	61	44	40
Accrued interest	23	630	582	397	332
Interest paid		(592)	(540)	(371)	(310)
Amortization of funding costs, net of additions		7	7	3	2
Fair value adjustments	23	(34)	51	(22)	34
Payments		(2,012)	(2,029)	(630)	(734)
Payments - discontinued operations			(33)		
Reclassification to liabilities related to assets held for sale			(73)		
Loss on renegotiation of debts, net of amortization	23		3		
Balance at the end of the period		15,761	15,119	7,252	6,823

(i) Main borrowings and payments made in the period:

a. Utilization of available credit lines by St. Marys

To replace the committed credit facility contracted in June 2022 of USD 300 million (R$ 1,553) and maturing in 2027, in June 2026 the subsidiaries VCI, VCEA, St. Marys and their subsidiaries contracted a new committed credit facility with a syndicate of banks of USD 350 million (R$ 1,812 million). The new credit facility, which expires in June 2031, is Sustainability-Linked, in line with the long-term sustainability commitments of the Company and its subsidiaries.

During the period ended June 30, 2026, prior to entering into the new credit facility, subsidiary St. Marys drew amounts of CAD 138 (R$ 504) and USD 120 (R$ 606) under the Committed Credit Facility, which remained in effect until the new credit facility was entered into in June 2026 (Note 14(c))..

As part of the transition to the new contract signed, in June St. Marys made withdrawals amounting to CAD 171 (R$ 624) and USD 120 (R$ 606) using the new credit facility, in order to settle the debt balance of the previous credit facility, completing the migration to the new contract.

b. 20th issuance of debentures placed by VCSA

In March 2026, the Company approved the 20th issuance of debentures, non-convertible into shares, in a single series, under the terms of CVM Resolution No. 160/2022, in the total amount of R$ 650 and maturing in March 2033, remunerated at the CDI + 0.64% per year rate. The new fundraising is in line with the Company's liability management strategy, focused on reducing costs and extending the debt profile. The proceeds were used for the pre-payment of the 14th issuance of debentures (Note 14(b)(i) c.).

c. Pre-payment of the 14th issuance of debentures by VCSA

In April 2026, the Company made an early redemption of the total 14th issuance of debentures, in total amount of R$ 630. The contract was originally due in 2029 and was remunerated at the CDI + 1.60% per year rate. The proceeds used for the pre-payment were derived from the 20th issuance of debentures, carried out in March 2026.

(c) Use of available credit facilities

						USD million
Credit facilities	Companies	Contract date	Maturity	Contract amount	Used amount	Available amount
Global Revolving Credit Facility	VCSA/VCI/VCEA/St. Marys	Jul/25	Jul/30	250		250
Committed Credit Facility	VCI/VCEA/St. Marys	Jun/26	Jun/31	350	(240)	110
				600	(240)	360

All amounts in millions of reais unless otherwise stated

(d) Guarantees

On June 30, 2026, R$ 1,731 (December 31, 2025 - R$ 1,840) of the balance of borrowing of the Company was guaranteed by sureties from related parties (Note 9(b)), while a further R$ 1,042 (December 31, 2025 - R$ 1,129) was secured by property, plant and equipment items under fiduciary disposals and mortgages.

15 Confirming payables

		Consolidated		Parent company	
Confirming payables	**Due**	**6/30/2026**	**12/31/2025**	**6/30/2026**	**12/31/2025**
Payables - Local suppliers	Up to 180 days	313	287	237	227
Payables - Foreign suppliers	Up to 180 days	160	427		
Payables - Foreign suppliers	Up to 360 days	901	750		
		1,374	1,464	237	227

16 Current and deferred income tax and social contribution

(a) Reconciliation of income tax (IRPJ) and social contribution (CSLL) expenses

The income tax and social contribution amounts presented in the statement of income for the periods ended June 30 are reconciled with their Brazilian statutory rates as follows:

	Consolidated		Parent company	
	1/1/2026 to 6/30/2026	**1/1/2025 to 6/30/2025**	**1/1/2026 to 6/30/2026**	**1/1/2025 to 6/30/2025**
Profit before income tax and social contribution	653	269	427	967
Statutory rates (Brazil)	34%	34%	34%	34%
IRPJ and CSLL at the nominal rates	(222)	(91)	(145)	(329)
Reconciling items				
Equity in the results of investees	19	16	167	422
Tax incentives	30			
Differences on tax jurisdiction rates and others	25	39		
Tax effect of the state income tax (US State Income Tax)	(1)	(12)		
Tax loss carryforwards, not recorded as deferred tax assets	(28)	(8)		
Tax adjustment on revaluation of assets	(16)	15		
Tax amortization of goodwill not recorded as deferred assets from prior years		(32)		
Recognition of deferred tax from prior years	16	82		42
Tax loss carryforwards, recorded as deferred tax assets		150		150
Recognition of credit from the income tax paid abroad		137		137
Guarantee for prepayment of receivables	4	2		
Other permanent differences	(6)	6	(10)	1
IRPJ and CSLL expense	(179)	304	12	423
Current	(177)	(123)		31
Deferred	(2)	427	12	392
IRPJ and CSLL expense	(179)	304	12	423

All amounts in millions of reais unless otherwise stated

(b) Analysis of deferred tax balances

	Consolidated		Parent company	
	6/30/2026	12/31/2025	6/30/2026	12/31/2025
Deferred tax assets - carryforward losses	929	876	342	273
Deferred tax assets - temporary differences				
Investment Tax Credit (ITC - Canada)	214	229		
Judicial provisions	157	174	98	106
Fair value adjustment and hyperinflation effects	113	132		
Tax benefit on goodwill	99	113		
Provision for electricity charges	84	81	83	80
Asset retirement obligation	69	71	39	39
Provision for profit-sharing, bonuses and collective bargaining agreements	56	75	51	64
Provision for inventory losses	56	48	15	8
Use of public assets	52	55		
Ontario (CA) minimum tax	47	54		
Financial instrument - firm commitment	41	30		
Social benefits	34	34		
Tax loss to be used in the tax consolidation in subsequent periods	33	56		
Allowance for expected credit losses	25	20	10	8
Provision for social security obligations	23	26		
Asset impairment provision	19	19	16	16
Deferred foreign exchange variations - effect on profit or loss	3	29	3	28
Deferred losses on derivative agreements	1		1	
Tax incentive for own capital financing (Notional Deduction - Turkey)		11		
Other credits	85	117	30	34
Deferred tax liabilities - temporary differences				
Adjustments to the useful lives of property, plant and equipment (depreciation)	(2,396)	(2,478)	(777)	(763)
Goodwill on assets incorporated into the cost of property, plant and equipment	(207)	(226)	(6)	(6)
Tax amortization of goodwill	(205)	(205)	(184)	(184)
Interest capitalized	(67)	(57)	(54)	(43)
Investment subsidy	(54)		(15)	
Fair value adjustment - Borrowings	(52)	(42)	(36)	(28)
Renegotiation of hydrological risk	(15)	(16)		
Deferred gains on derivative agreements	(10)	(30)		(22)
Present value adjustment	(4)	(11)		(5)
Other debts	(6)	(37)	(5)	(5)
Net	(876)	(852)	(389)	(400)
Net deferred tax assets of the same legal entity	841	878		
Net deferred tax liabilities of the same legal entity	(1,717)	(1,730)	(389)	(400)

All amounts in millions of reais unless otherwise stated

17 Provisions and judicial deposits

(a) Analysis and changes

	Consolidated						Parent company
		Judicial provisions					
	ARO and terms of commitment	Tax	Civil	Labor	Environmental	Total	Total
Balance at the beginning of the period	453	439	139	95	12	1,138	641
Additions		17	9	18		44	28
Reversals		(78)	(15)	(20)		(113)	(68)
Acquisition of subsidiary (Note 24(b))	17					17	
Judicial deposits, net of write-offs				12		12	10
Settlements with judicial deposits				(2)		(2)	
Settlements affecting cash	(29)	(9)	(1)	(11)		(50)	(24)
Present value adjustment	17					17	7
Foreign exchange variations	(21)	(2)				(23)	
Indexation accruals	(1)	32	13	11		55	41
Balance at the end of the period	436	399	145	103	12	1,095	635

(b) Possible risk of loss lawsuits

The Company has lawsuits involving risk of loss classified by Management as possible, based on legal advice, and for which no provision is required.

The nature of the main lawsuits is described in Note 21(e) to the consolidated and parent company financial statements for the year ended December 31, 2025, which did not have material changes in the period.

	Consolidated		Parent company	
Nature	**6/30/2026**	**12/31/2025**	**6/30/2026**	**12/31/2025**
Civil				
Civil Class Actions arising from administrative proceedings	7,689	7,436	7,689	7,436
Other lawsuits	467	447	151	151
	8,156	7,883	7,840	7,587
Tax				
Tax assessment notices - IRPJ/CSLL	1,888	1,810	1,888	1,810
PIS/COFINS - Disallowance of credits referring to the thesis of exclusion of ICMS from the calculation base	459	417	300	261
Financial Compensation for the Exploration of Mineral Resources ("CFEM")	332	304	227	220
IRPJ/CSLL – Profits earned abroad	249	232	249	232
Other lawsuits	3,267	3,103	2,053	1,936
	6,195	5,866	4,717	4,459
Environmental	45	37	17	10
	14,396	13,786	12,574	12,056

18 Government grants

(a) Accounting policies

Government grants are recognized when there is reasonable assurance (more likely than not), based on Management's assessment, that the conditions associated with the benefit will be met and that the funds will be received. Any unmet conditions or circumstances that may result in an obligation to repay the funds are assessed by Management, when applicable. When related to assets, they are recorded as deferred income liabilities and recognized in profit or loss on a systematic basis over the useful lives of the financed assets. When related to expenses, they are recognized in profit or loss in the same periods in which the corresponding costs are incurred.

(b) Analysis

On June 30, 2026, the Company recorded R$ 707 (EUR 119.6 million) in current assets, related to the right to receive the amounts linked to the PERTE program (Note 3.1) for decarbonization in Spain. As an offsetting entry, a deferred income in the same amount was recorded in non-current liabilities. On the date of these financial statements, Management concluded that there are no unfulfilled conditions or other relevant contingencies associated with the government grant recognized.

The Company also benefits from government incentives in Brazil related to state and federal industrial development programs. There have been no significant changes to the nature, conditions, or accounting treatment of these incentives compared to the information disclosed in Note 24(a)(v) of the financial statements as of December 31, 2025.

All amounts in millions of reais unless otherwise stated

19 Shareholders' equity

(a) Share capital

On April 30, 2026, the Parent Company's Ordinary and Extraordinary General Meeting of Shareholders approved a capital increase of R$ 1, with the issuance of 650,142 common shares. As a result of this increase, the Company's share capital totals R$ 7,709 (R$ 7,708 on December 31, 2025), comprising 9,225,692,924 common shares (9,225,042,782 on December 31, 2025) and 300,571,428 preferred shares (300,571,428 on December 31, 2025). The amount of R$ 1 will be paid up by assigning an ideal fraction corresponding to 91.71% of a property to the Company's equity.

(b) Payment of dividends

In February 2026, the Company's Board of Directors approved the distribution of interim dividends in the amount of R$ 515 for the year ended December 31, 2025, attributed as minimum mandatory dividends related to the same year and paid in March 2026.

(c) Other comprehensive income of the parent company

		Attributable to owners of the parent company					
	Note	Foreign exchange variations on investments in foreign operations	Hedge of net investments	Actuarial losses and measurement of retirement benefits	Transactions with non-controlling interests	Other components of comprehensive income	Total
On January 1, 2025		7,323	(2,617)	(29)	1,513	14	6,204
Currency translation adjustment - foreign investments - continuing operations	10(b)	(1,472)					(1,472)
Currency translation adjustment - foreign investments - discontinued operations	10(b)	34					34
Inflation adjustment for hyperinflationary economies - subsidiaries	10(b)	117					117
Inflation adjustment for hyperinflationary economies - associates	10(b)	176					176
Hedge of net investments	10(b)		120				120
Realization of other comprehensive income of investees		90	125				215
Gains on the investees' pension plan assets				11			11
Credit risk of debts measured at fair value						5	5
Adjustments of financial assets at fair value through other comprehensive income						(1)	(1)
Deferred taxes						(2)	(2)
On June 30, 2025		6,268	(2,372)	(18)	1,513	16	5,407
On January 1, 2026		6,329	(2,390)	(4)	1,513	13	5,461
Currency translation adjustment - foreign investments - continuing operations	10(b)	(1,082)					(1,082)
Inflation adjustment for hyperinflationary economies - subsidiaries	10(b)	174					174
Inflation adjustment for hyperinflationary economies - associates	10(b)	175					175
Hedge of net investments	10(b)		(66)				(66)
Credit risk of debts measured at fair value						1	1
On June 30, 2026		5,596	(2,456)	(4)	1,513	14	4,663

All amounts in millions of reais unless otherwise stated

20 Net revenue from contracts with customers

(a) Analysis

	Consolidated		Parent company	
	1/1/2026 to 6/30/2026	1/1/2025 to 6/30/2025	1/1/2026 to 6/30/2026	1/1/2025 to 6/30/2025
Gross sales				
Customers in Brazil	11,402	9,671	7,230	6,514
Customers outside Brazil	6,129	6,027		
	17,531	15,698	7,230	6,514
Taxes on sales and services and other deductions	(3,030)	(2,627)	(1,921)	(1,708)
	14,501	13,071	5,309	4,806

(b) Net revenue by product line

	Consolidated	
	1/1/2026 to 6/30/2026	1/1/2025 to 6/30/2025
Cement	9,617	8,726
Concrete	2,431	2,432
Mortar	604	559
Logistics services	547	205
Aggregates	382	422
Agricultural inputs	248	253
Other	672	474
	14,501	13,071

21 Expenses by nature

		Consolidated		Parent company	
	Note	1/1/2026 to 6/30/2026	1/1/2025 to 6/30/2025	1/1/2026 to 6/30/2026	1/1/2025 to 6/30/2025
Freight costs		2,774	2,254	1,019	920
Raw materials and consumables (i)		1,879	1,691	730	670
Employee benefit expenses		2,180	2,126	754	654
Depreciation, amortization and depletion	11, 12 and 13(a)	1,349	1,399	467	495
Fuel		1,389	1,244	627	573
Maintenance and upkeep		1,154	1,159	439	442
Electric power		866	873	309	355
Services, miscellaneous		795	710	356	296
Packaging materials		254	241	146	140
Taxes, fees and contributions		115	111	24	16
Commercial and marketing expenses		62	56	54	47
Provision for losses		52	31	22	11
Insurance		49	55	6	6
Rents and leases (i)		85	95	39	44
Other		347	350	24	35
		13,350	12,395	5,016	4,704
Reconciliation					
Cost of goods sold and services rendered		11,941	11,065	4,284	4,106
Selling		590	527	347	296
General and administrative		819	803	385	302
		13,350	12,395	5,016	4,704

(i) The Company made reclassifications between the "Supplies and consumables" and "Rents and leases" lines in the comparative balances for 2025 in the amount of R$ 44 for the consolidated and R$ 38 for the parent company, in order to present the expense by nature in a manner consistent with the structure of the current period.

All amounts in millions of reais unless otherwise stated

22 Other operating results

	Consolidated		Parent company	
	1/1/2026 to 6/30/2026	1/1/2025 to 6/30/2025	1/1/2026 to 6/30/2026	1/1/2025 to 6/30/2025
Tax benefits - investments	177	144	46	31
Net gain on sales of scrap	21	9	9	8
Dividends from financial instruments - shares	20	11		
Insurance reimbursement	15	38		
Recovery of taxes	15	7	8	4
Net gain on sales of PP&E and intangible assets	8	31		2
Income from rents and leases	8	6	3	1
Revenue from co-processing	4	5	4	5
Research and development expenses	(2)	(5)	(1)	(4)
Judicial provisions, net	(25)	(33)	(23)	(30)
Future energy contracts - fair value	(32)	27		
Other operating results	(50)	12	(28)	6
	159	252	18	23

23 Financial result, net

	Note	Consolidated		Parent company	
		1/1/2026 to 6/30/2026	1/1/2025 to 6/30/2025	1/1/2026 to 6/30/2026	1/1/2025 to 6/30/2025
Financial income					
Derivative financial instruments	6.2.3	230	227	170	165
Income from cash and cash equivalents and financial investments		182	147	87	75
Reversal of indexation adjustment to provisions		92	107	62	99
Fair value of borrowings and debentures	14(b)	52	25	39	21
Indexation adjustment to assets		33	7	23	3
Interest on financial assets		22	34	13	12
Interest on related party transactions	9(a)	20	10	9	2
Securitization commission	9(a)	18	19		
Reversal of guarantee on securitization	9(a)	17	10		
Derivative financial instruments with related parties	6.2.3 and 9(a)	3	4		
Income from collateralized borrowings by related parties	9(a)			16	16
Indexation adjustment to use of public assets		7	16		
Other financial income		5	32		14
		681	638	419	407
Financial expenses					
Accrued interest on borrowings and debentures	14(b)	(630)	(582)	(397)	(332)
Capitalization of interest on borrowings		41	23	38	22
Derivative financial instruments	6.2.3	(379)	(386)	(306)	(339)
Indexation adjustment to provisions and other liabilities		(67)	(208)	(51)	(195)
Present value adjustment		(66)	(63)	(20)	(20)
Indexation adjustment to borrowings and debentures	14(b)	(66)	(61)	(44)	(40)
Interest on related party transactions	9(a)	(40)	(4)	(30)	(4)
Commission on financial transactions		(38)	(57)	(5)	(5)
Securitization charges	9(a)	(38)	(44)		
Fair value of borrowings and debentures	14(b)	(18)	(76)	(17)	(55)
Indexation adjustment to use of public assets		(25)	(10)		
Borrowing costs		(11)	(10)	(7)	(6)
PIS and COFINS on financial income		(9)	(8)	(5)	(5)
Derivative financial instruments with related parties	6.2.3 and 9(a)	(3)	(5)		
Losses on renegotiation of debts, net of amortization	14(b)		(3)		
Other financial expenses		(74)	(47)	(25)	(18)
		(1,423)	(1,541)	(869)	(997)
Foreign exchange gain (loss), net		46	167	76	191
Net monetary gain (loss) in a hyperinflationary subsidiary		(18)	30		
		28	197	76	191
		(714)	(706)	(374)	(399)

All amounts in millions of reais unless otherwise stated

24 Business combination

(a) Acquisition of ready-mix concrete and aggregates business by St. Marys

During 2025, the Company acquired Rogers Ready Mix & Materials, Inc. and Rogers Transportation Services, Inc. The details of this business combination, as well as the provisional balances of the fair values of the assets and liabilities acquired, were disclosed in Note 30(b) to the consolidated and parent company financial statements for the year ended December 31, 2025.

The exercise of the purchase price allocation was completed in March 2026 and there were no changes to the balances previously disclosed; therefore, no impact has been accounted for in these consolidated and parent company condensed interim financial statements as a result of this business combination.

(b) Acquisition of aggregates businesses by VCEA

In April 2026, through its subsidiary Votorantim Cementos España, S.A., the Company acquired Áridos La Melera, S.L., a quarry located in Huelva, in the region of Andalusia, Spain. Management accounted for the transaction as a business combination, in accordance with IFRS 3 - Business Combinations.

Huelva is considered a priority region within VCEA's aggregates growth strategy in the South of Spain.

The acquisition was completed on April 1, 2026, for the total amount of EUR 6 million (R$ 36), on a debt-free and cash-free basis. The transaction includes a usual mechanism for price adjustment, although not relevant.

Details of the purchase consideration and of the provisional assets and liabilities recognized as a result of the acquisition are as follows:

Consideration transferred	
Cash paid on acquisition	36
Price adjustment (working capital)	1
Total consideration	37
Cash and cash equivalents	1
Trade receivables	3
Property, plant and equipment	9
Intangible assets	46
Trade and other payables	(3)
Provisions	(17)
Deferred income tax and social contribution	(8)
Other liabilities	(2)
Net identifiable assets acquired	29
Goodwill	8
Total assets and liabilities	37

Goodwill comprises the fair value of expected synergies arising from the acquisition and is attributable to the profitability of the acquired business.

As set out in IFRS 3/CPC 15 (R1) – Business Combinations, the Company has 1 year to fulfill the purchase price allocation ("PPA") of the acquired assets and liabilities.

(i) Revenue and profit contribution

The acquired businesses contributed with revenues of EUR 0.6 million (R$ 3.8) and net profit of EUR 0.1 million (R$ 0.7) to the Company for the period from April 1, 2026 to June 30, 2026.

(ii) Acquired receivables

The fair value of trade receivables is EUR 0.6 million (R$ 3.4). The gross contractual amount of trade receivables not yet due is EUR 0.6 million (R$ 3.4).

All amounts in millions of reais unless otherwise stated

25 Explanatory notes not presented

The following explanatory notes were disclosed in the consolidated and parent company financial statements for the year ended December 31, 2025, whose assumptions, operations, and policies did not undergo material changes from the position presented in these consolidated and parent company condensed interim financial statements:

Note	Description
4.2	Non-current assets by geographic region
6.3.1	Foreign exchange risk
6.3.3(c)	Derivative financial instruments - Fair value hedge
6.3.3(d)	Derivative financial instruments - Hedging of net investments in foreign operations
6.4.1	Credit risk of trade receivables
6.6	Sensitivity analysis
8	Cash and cash equivalents
9	Financial investments
10(c)	Trade receivables and securitization of receivables - Changes in allowance for expected credit losses
10(e)	Trade receivables and securitization of receivables - Assets and liabilities recognized as securitization of receivables
11	Inventory
12	Taxes recoverable
14(d)	Investments - Information on investees
15(c)	Property, plant and equipment - Construction in progress
16(c)	Intangible assets - Goodwill
17(d)	Right-of-use assets - Term and average discount rate
17(e)	Right-of-use assets - Other disclosures
18(c)	Borrowings and debentures - Maturity profile
18(e)	Borrowings and debentures - Analysis by currency
18(h)	Borrowings and debentures - Changes in liabilities from financing
19(c)	Confirming payables - Range of payment terms
20(f)	Current and deferred income tax and social contribution - Effects of deferred income tax and social contribution on profit or loss and on comprehensive income
20(g)	Current and deferred income tax and social contribution - Realization of deferred income tax and social contribution on tax losses
20(h)	Current and deferred income tax and social contribution - Unrecognized deferred tax asset
20(i)	Current and deferred income tax and social contribution - Tax basis of tax losses
21(b)	Provisions and judicial deposits - Analysis of judicial provisions and judicial deposits
22	Use of public assets
23	Post-employment benefits
25(d)	Net revenue from contracts with customers - Net revenue by destination country
28(b)(ii)	Financial result, net - Statement of income - operations with derivatives
29	Assets held for sale and discontinued operations
31	Long-term commitments

26 Events occurred after the balance sheet date

(a) Receipt of PERTE funds

On July 13, 2026, Management received the consideration regarding the PERTE grant (Note 3.1), in the amount of EUR 119.6 (R$ 707).

(b) New exchange system in Bolivia

On June 26, 2026, through Ministerial Resolution No. 245, the Government of Bolivia approved the adoption of a floating exchange rate regime, replacing the previously effective fixed exchange rate regime. The new regime came into effect on June 29, 2026, when the Central Bank of Bolivia began publishing the official exchange rate for the conversion of Bolivianos into US Dollar daily, based on market conditions. Upon initial implementation, the exchange rate was set at BOB 9.73 per US$ 1.00, replacing the previously fixed rate of BOB 6.96 per US$ 1.00.

As disclosed in Note 5.4.1 to the Company's consolidated and parent company financial statements for the year ended December 31, 2025, foreign currency transactions of the Bolivian subsidiary for the period ended June 30, 2026, were translated into the subsidiary's functional currency using the exchange rates in effect at that date as published by the Central Bank of Bolivia.

In accordance with the accounting policy described in Note 5.4.2 of the consolidated and parent company financial statements for the year ended December 31, 2025, the results and financial position of subsidiaries with a functional currency different from the Company's presentation currency are converted for consolidation purposes. As a result of BACEN's (Central Bank of Brazil) adoption of the new Boliviano exchange rates on July 7, 2026, such conversions began to reflect the new exchange rate regime as of that date.