



JSL S.A.

CNPJ No. 52.548.435/0001-79

NIRE 35.300.362.683

MATERIAL FACT

1Q26 RESULTS REINFORCE THE TRAJECTORY OF ROBUST OPERATING MARGINS, RESUMPTION OF GROWTH, CASH GENERATION, AND DELEVERAGING

JSL S.A. ("JSL" or the "Company"), (B3: **JSLG3**), a publicly held corporation, in compliance with the provisions of CVM Resolution No. 44, of August 23, 2021, as amended, hereby informs its shareholders and the market in general of its preliminary results for 1Q26.

REVENUE

Note: This information is preliminary, unaudited, and subject to revision until the date of the official disclosure.

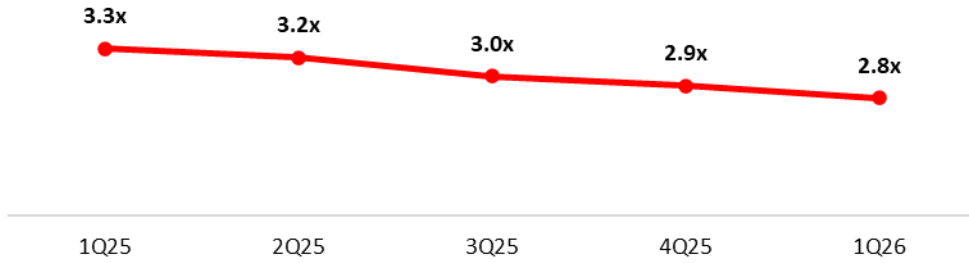
(R\$ Millions)	1Q26	1Q25	Var (%)
Gross Revenue	2,794.0	2,733.8	2.2%
Gross Revenue from Services	2,690.1	2,634.1	2.1%
JSL Dedicated Services	1,922.3	1,966.7	-2.3%
Intralog	582.1	523.8	11.1%
JSL Digital	185.6	143.6	29.2%
Gross Revenue from Asset Sales	104.0	99.6	4.4%

- In 1Q26, JSL reported growth in **Adjusted EBITDA** and **Adjusted EBITDA margin** compared to 1Q25, with the increase in gross revenue driven by Intralog, by the ramp-up of contracts and greater penetration in higher value-added logistics solutions, and by JSL Digital, reflecting the high digitalization potential of the transportation market. These results reflect the Company's strategic plan of profitable growth.
- Due to a change in the understanding of the Superior Court of Justice (STJ) regarding contributions to the Sistema S, as disclosed in the subsequent event note of the 2025 Financial Statements¹, 1Q26 reported results were impacted by an accounting re provisioning in the amount of R\$203.4 million (original provision reversed in 2Q24). As in 2Q24, these accounting effects are being treated as non-recurring and adjusted in the results. There is still no defined timeline for the actual disbursement of these amounts, as JSL's lawsuit has not yet reached a final and unappealable decision.
- **Asset sales of R\$104.0 million, with gross capex of R\$25.2 million**, contributing R\$78.8 million to the Company's cash generation in 1Q26.

1 - On February 11, 2026, the First Panel of the Superior Court of Justice (STJ), when ruling on Repetitive Theme No. 1,390, established a binding precedent stating that the limit of 20 minimum wages does not apply to the calculation base of contributions destined to third parties (including INCRA, Education Salary, SEBRAE, SEST, SENAT, and other entities). The decision is binding on both the Judiciary and administrative tax disputes and represents an understanding contrary to that adopted in the judgment of Repetitive Theme No. 1,079, concluded on March 13, 2024, whose effects were later modulated in May of the same year for taxpayers who had judicial or administrative decisions limiting the calculation base of these contributions to 20 minimum wages.



LEVERAGE²
(Net Debt/EBITDA LTM)



2 - Leverage excluding the reversal of the Sistema S provision recorded in 2Q24 and the new Sistema S provision recorded in 1Q26.

São Paulo, April 28, 2026

Guilherme de Andrade Fonseca Sampaio
Chief Executive Officer and Investor Relations Officer