

THIS NOTICE AND THE INFORMATION CONTAINED HEREIN (TOGETHER THE "OFFER NOTICE") IS RESTRICTED AND IS NOT FOR RELEASE, PUBLICATION, OR DISTRIBUTION, DIRECTLY OR INDIRECTLY, IN WHOLE OR IN PART, DIRECTLY OR INDIRECTLY, IN, INTO OR FROM THE UNITED STATES OF AMERICA OR ANY OTHER JURISDICTION WHERE, OR TO ANY OTHER PERSON TO WHOM, TO DO SO MIGHT CONSTITUTE A VIOLATION OR BREACH OF ANY APPLICABLE LAW OR REGULATION.

THE INFORMATION CONTAINED WITHIN THIS OFFER NOTICE IS DEEMED TO CONSTITUTE INSIDE INFORMATION AS STIPULATED UNDER THE MARKET ABUSE REGULATIONS (EU) NO. 596/2014 WHICH FORMS PART OF UK LAW BY VIRTUE OF THE EUROPEAN UNION (WITHDRAWAL) ACT 2018, AS AMENDED. UPON THE PUBLICATION OF THIS ANNOUNCEMENT, THIS INSIDE INFORMATION IS NOW CONSIDERED TO BE IN THE PUBLIC DOMAIN.

This Offer Notice is addressed exclusively to holders of shares of Wilson Sons S.A. able to participate in the auction to be conducted at B3 S.A. - Brasil, Bolsa, Balcão ("B3"). The Company's shareholders (as defined below) must observe the restrictions on participation in this Offer (as defined below) or in the auction to which they are subject.

**NOTICE OF UNIFIED PUBLIC TENDER OFFER FOR THE
ACQUISITION OF COMMON SHARES, REGISTRATION CANCELLATION AND
DELISTING FROM NOVO MERCADO ISSUED BY**

WILSON SONS S.A.

Publicly-Held Company – CVM Code 02624-7
Corporate Taxpayer I.D. (CNPJ/MF): 33.130.691/0001-05
Company Registry (NIRE): 33.300.337.431
Trading Code: PORT3
ISIN Code: BRPORTACNOR8

**FOR THE ACCOUNT AND ON BEHALF OF
SAS SHIPPING AGENCIES SERVICES SÀRL**

Corporate Taxpayer I.D. (CNPJ/MF): 44.467.019/0001-18

INTERMEDIATED BY

ITAÚ CORRETORA DE VALORES S.A.

Corporate Taxpayer I.D. (CNPJ/MF): 61.194.353/0001-64

ALONGSIDE WITH

ITAÚ BBA ASSESSORIA FINANCEIRA S.A.

Corporate Taxpayer I.D. (CNPJ/MF): 04.845.753/0001-59

AND AS FINANCIAL ADVISOR

BANCO SANTANDER (BRASIL) S.A.

Corporate Taxpayer I.D. (CNPJ/MF): 90.400.888/0001-42

Summary

DEFINITIONS.....	5
1. PRELIMINARY INFORMATION.....	12
1.1. Notice Information.....	12
1.2. Publicly Held Company Registration.....	12
1.3. Registration and Authorization of the Offer.....	13
1.4. Regulatory Basis.....	13
1.5. Auction Authorization.....	13
1.6. Reasons for the Offer.....	13
1.6.1. Company's Sale of Control.....	13
1.7. Reasons for Unification.....	16
2. SHARES SUBJECT TO THE OFFER, AUCTION AND APPROVALS.....	16
2.1. Shares Subject to the Offer.....	16
2.2. Outstanding Shares.....	16
2.3. Absence of Restrictions.....	17
2.4. Consequence of Accepting the Offer.....	17
2.5. Validity of the Offer and Auction.....	17
2.6. Opinion of the Board of Directors of the Company.....	17
3. OFFER PRICE, ADJUSTMENTS AND PAYMENT.....	17
3.1. Offer Price.....	17
3.2. Premium.....	18
3.3. Equal Treatment and Fair Price.....	18
3.4. Adjustment for Distributions.....	18
3.5. Adjustments Due to Bonuses, Reverse Stock Splits or Stock Splits and/or Reduction of the Share Capital.....	19
3.6. Adjustments to the Initial Price per Share and/or the Initial Number of Company's Shares.....	19
3.6.1. Rounding off.....	19
3.6.2. Calculation of the New Number of the Company's Shares and/or the Adjusted Price Per Share.....	19
3.6.3. Price Per Share.....	20
3.6.4. Disclosure of Price per Share Adjustment.....	20
3.6.5. Information to B3.....	20
3.7. Negotiations by the Offeror during the Offer Period.....	20
3.8. Payment.....	21
4. CONDITIONS AND EFFECTIVENESS OF THE TENDER OFFER FOR REGISTRATION CANCELLATION AND THE TENDER OFFER FOR DELISTING.....	21
4.1. Essential Condition to the Tender Offer for Registration Cancellation and the Tender Offer for Delisting.....	21
4.2. Modification and Revocation.....	21
4.3. Waiver of Condition.....	22
4.4. Notification Regarding Condition for Revocation or Modification.....	22
4.5. Timing of Announcement and Auction.....	22
5. AUCTION AND QUALIFICATION.....	23

5.1.	Auction Date.....	23
5.2.	Shareholder Qualification.	23
5.3.	Loan of Offer Shares.	25
5.4.	Fixed-term Agreements of Offer Shares.	26
5.5.	Qualification with Broker Companies.	26
5.6.	Non-Resident Direct Investors.....	27
5.7.	Shares Deposited with the Central Depository of B3.....	27
5.8.	Shares Held with the Bookkeeper of the Shares (<i>escriturador</i>) of the Company..	27
5.9.	Transfer of Shares in the Central Depository of B3.....	28
5.10.	Non-compliance with the Qualification Requirements.	28
5.11.	Authorization and Declaration.	28
5.12.	Procedure for the transfer of the Shares to the specific account at the B3 Central Depository.....	28
5.13.	Acceptance of the Offer.	29
5.13.1.	<i>Broker Companies Procedures</i>	29
5.13.2.	<i>Period to Modify or Cancel the Sell Offers</i>	29
5.13.3.	<i>B3 Operational Adjustments</i>	30
5.14.	Document Verification and Transfer of Shares.	30
5.14.1.	<i>Absence of Independent Verification</i>	30
5.15.	Representation in the Auction.	30
5.16.	Buyer Interferences and Competing Offers.	30
5.16.1.	<i>Price Increase</i>	31
5.17.	Brokerage Costs and Commissions.	31
6.	SETTLEMENT	31
6.1.	Financial Settlement.	31
6.2.	Financial Settlement of the Subsequent Shares.	32
6.3.	Obligation of the Offeror.....	32
6.4.	Subsequent Acquisitions.....	32
6.5.	Settlement Guarantee.....	33
6.6.	Costs, Brokerage Commissions, and Fees.	33
6.7.	Taxes.....	33
6.8.	Tax Impacts Related to the Offer.....	34
6.8.1.	<i>Tax Impacts Related to the Offer for Non-Resident Investors</i>	34
7.	REGISTRATION CANCELLATION	38
8	APPRAISAL REPORT	39
9	INFORMATION ABOUT THE OFFEROR	41
10	INFORMATION ABOUT THE COMPANY	42
10.1	Headquarters.....	42
11	INFORMATION ABOUT THE FINANCIAL INTERMEDIARY	48
12	REPRESENTATIONS OF THE OFFEROR AND THE FINANCIAL INTERMEDIARY	48
13	ADDITIONAL INFORMATION	51
Annex A Expression of Interest Form		56
Annex B Non-Resident Investor Representation Form for IRRF Purposes		59

DEFINITIONS

"Adjusted Price per Share" means the price per share to be paid by the Offeror on the Settlement Date, recalculated as a result of any adjustments arising from (i) any Distribution or (ii) any corporate event affecting the Company's share capital.

"Affiliate" of any specified Person means any other Person, directly or indirectly, Controlling or Controlled by or under direct or indirect common Control with such specified Person.

"ANBIMA" means the Brazilian Association of Financial and Capital Market Entities (*Associação Brasileira das Entidades dos Mercados Financeiro e de Capitais*).

"ANTAQ" means the Brazilian Nacional Agency for Waterway Transportation (*Agência Nacional de Transportes Aquaviários*).

"Any Distribution" means any dividends, interest on shareholders equity, or other proceeds declared, carried out, and/or paid by the Company between the date of this Offer Notice and the Auction Date.

"Applicable Regulation" means, collectively, the Brazilian Corporations Law, the Novo Mercado Regulation, the Brazilian Securities Market Law, CVM Resolution 85, and CVM Resolution 80.

"Appraisal Report" means the valuation report prepared by the Appraiser, dated June 10, 2025, resubmitted on August 10 and 28, 2025, for the purpose of complying with requirements, based on the Company's Financial Statements, in accordance with Article 9 and Annex C of CVM Resolution 85 and paragraph 4 of Article 4 of the Brazilian Corporations Law, indicating the economic value of the shares issued by the Company.

"Appraiser" means APSIS Consultoria Empresarial Ltda., a limited liability company headquartered in the City of Rio de Janeiro, State of Rio de Janeiro, at Do Passeio Street, No. 62, Room 601, Downtown, ZIP Code 20.021-290, enrolled with the CNPJ/MF under No. 27.281.922/0001-70, engaged by the Offeror to prepare the Appraisal Report.

"Auction" means the auction to be held on the Auction Date through the electronic trading system of B3 for the acquisition of the Offer Shares, pursuant to the terms and procedures set forth in this Offer Notice.

"Auction Date" means the date on which the Auction for the Offer Shares will be conducted through the electronic trading system of B3, in accordance with the terms of this Offer Notice.

"Average Acquisition Cost" means the average cost, in Brazilian Reais (R\$), of the shares issued by the Company and held by each Non-Resident Investor

"BCB" means the Central Bank of Brazil (*Banco Central do Brasil*).

"Brazilian Corporations Law" means Law No. 6,404, dated December 15, 1976, as amended

and in force.

“Brazilian Securities Market Law” means Law No. 6,385, dated December 7, 1976, as amended and in force.

“Broker Company” means a securities brokerage firm authorized to operate in the stocks segment of B3, through which Qualified Shareholders must be registered to participate in the Auction.

“Business Day” means a day on which there is a trading session at B3.

“B3” means B3 S.A. – *Brasil, Bolsa, Balcão*, the Brazilian stock exchange.

“B3 Chamber” means the clearinghouse operated by B3.

“CADE” means the Brazilian Administrative Council for Economic Defense (*Conselho Administrativo de Defesa Econômica*).

“Cancellation Condition” means the condition for the effectiveness of the Tender Offer for Registration Cancellation, which shall be deemed fulfilled if: (a) Company’s shareholders holding more than two-thirds (2/3) of the Eligible Shares (i) sell their shares in the Tender Offer for Registration Cancellation or (ii) expressly agree with the registration cancellation and the delisting from the Novo Mercado without selling their shares; and (b) all other conditions set forth in this Offer Notice are met, including the approvals and verifications by CVM’s SRE and SEP as provided in paragraphs 3 and 7 of Article 55 of CVM Resolution 80.

“Capital Gain” has the meaning assigned to it in Section 6.8.1 of this Offer Notice.

“Central Depository of B3” means the entity operated by B3 responsible for the custody and registration of securities, which oversees the settlement and clearing of operations involving shares traded on B3.

“Closing Date” means the date on which the conditions precedent for the completion of the Transaction were fulfilled and the transfer of the Controlling Shares from the Seller to SAS was effectively concluded.

“CNPJ/MF” means the Corporate Taxpayer Id.

“Company” means WILSON SONS S.A., a publicly-held company, registered as a securities issuer at the CVM, category “A”, under No. 02624-7, and listed on the Novo Mercado, with headquarter in the City of Rio de Janeiro, State of Rio de Janeiro, at Praia de Botafogo, No. 186, 4th floor, room 301, Botafogo, ZIP Code 22.250-145, enrolled with the CNPJ/MF under No. 33.130.691/0001-05.

“Company’s Bylaws” means the bylaws of the Company dated April 22, 2024.

“Company’s Financial Statements” means the Company’s quarterly financial information used

as the basis for the preparation of the Appraisal Report, with a base date of December 31, 2024, as disclosed in accordance with applicable accounting standards and regulatory requirements.

“Conditions for Revocation or Modification” means the circumstances under which the Offer may be lawfully modified or revoked, as provided in Articles 4, item IX, and 6 of CVM Resolution 85.

“Controlling Shares” means the 248,664,000 common shares issued by the Company and sold by the Seller to SAS, representing at the time 56.4652% (fifty-six point four six five two percent) of the Company’s total and voting capital stock.

“Control” means, with respect to a Person (as defined below), **(i)** the direct or indirect ownership, alone or together with another Person, of more than fifty percent (50%) of the total voting securities of such Person; or **(ii)** the power to, directly or indirectly, whether through the ownership of voting securities, or partnership or other ownership interests, by contract or credit arrangement, as trustee or executor, or otherwise, (a) manage or cause the direction of the management and policies of such Person, and (b) appoint the majority of the members of its board of directors or board of officers.

“CPF” means the Individual Taxpayer Registry of the Brazilian Ministry of Finance (*Cadastro de Pessoas Físicas do Ministério da Fazenda*).

“CVM” means the Brazilian Securities and Exchange Commission (*Comissão de Valores Mobiliários*).

“CVM Resolution 80” means CVM Resolution No. 80, dated March 29, 2022, as amended from time to time.

“CVM Resolution 85” means CVM Resolution No. 85, dated March 31, 2022, as amended from time to time.

“Dissenting Shareholders” means Qualified Shareholders holding Outstanding Shares who: **(i)** transfer their Offer Shares to portfolio 7105-6; **(ii)** do not sell their Offer Shares in the Auction; and **(iii)** do not expressly declare their agreement with the Tender Offer through the Form, as set forth in Article 25, item II, and Article 26, paragraph 4, of CVM Resolution 85. Qualified Shareholders who transfer their Outstanding Shares to portfolio 7105-6 and submit Sell Offers at a price higher than the final Auction price shall also be considered Dissenting Shareholders.

“Distribution” means any dividends, interest on shareholders’ equity, capital reduction, or other proceeds declared by the Company.

“Electronic Signature” has the meaning assigned to it in Section 6.8.1.3 of this Offer Notice

“Eligible Shares” means the Outstanding Shares held by shareholders duly qualified for the Auction, including: **(i)** those who sell their shares in the Auction or, without selling, expressly agree to the terms of the Tender Offer for Registration Cancellation; and **(ii)** those who,

although qualified for the Auction, do not sell their shares and do not expressly agree with the terms of the Tender Offer for Registration Cancellation, instead registering their intention to sell their shares at a price higher than that offered in the Offer, and who shall be considered as having disagreed with the registration cancellation.

“Extracted Cash Amount” means the total amount of cash distributed or withdrawn from the Company as a result of a Distribution or any other Material Event, as confirmed by the Company and the Offeror.

“Final Qualification Date” means 6:00 p.m. of the Business Day prior to the Auction Date, by which shareholders must have completed all qualification procedures to be eligible to participate in the Auction.

“Financial Intermediary” means any institution authorized to operate by the CVM and/or the Central Bank of Brazil, responsible for intermediating transactions involving securities.

“Financial Statements” means the audited and consolidated financial statements dated December 31, 2024, and disclosed at the CVM website, as well as any revised interim financial information or financial statements disclosed by the Company thereafter.

“FTJ” has the meaning assigned to it in Section 6.8.1 of this Offer Notice.

“Foreign Investor” means any investor residing or domiciled outside of Brazil.

“Form” means the Expression of Interest Form, in the form attached as Annex B to the Offer Notice.

“Governmental Authority” means any federal, state, provincial, local or foreign government or other political subdivision thereof, any entity, authority, or body exercising executive, legislative, judicial, regulatory or administrative functions pertaining to government, including any government authority, agency, department, board, commission, or instrumentality or political subdivision thereof, any self-regulated organization, or other non-governmental regulatory authority or quasi-governmental authority (to the extent that the rules, regulations, or orders of such organization or authority have the force of law), including, for the purposes hereof, the Securities and Exchange Commission (CVM), the B3 and any court, tribunal, arbitrator, arbitration panel of competent jurisdiction.

“Initial Number of Company’s Shares” means the total number of common shares issued and outstanding by the Company, excluding treasury shares, considered by the Offeror for purposes of calculating the Initial Price per Share, as disclosed on the Company’s investor relations website on June 10, 2025.

“Initial Price per Share” means BRL 17.50 (seventeen Brazilian Reais and fifty cents) per common share issued by the Company, which is the price offered by the Offeror for the acquisition of the Offer Shares.

“Initial Qualification Date” means the date of this Offer Notice, from which shareholders must

be registered and qualified to participate in the Auction.

“Intermediation Agreement” means the agreement entered into between the Financial Intermediary and the Offeror, pursuant to which the Offeror assumes direct responsibility for fulfilling all settlement obligations and other duties related to the Offer.

“IRRF” means Withholding Income Tax (*Imposto de Renda Retido na Fonte*).

“IRRF Documentation” has the meaning assigned to it in Section 6.8.1.2 of this Offer Notice

“LGPD” means the Law No. 13,709, dated August 14, 2018, as amended and in force.

“Material Event” means any event or transaction described in Sections 3.4 and 3.5 of the Offer Notice that results in a Distribution and/or a change in the Company’s share capital or number of shares.

“Material Fact” means the notice disclosed by the Company in June 4, 2025, in accordance with applicable securities regulations, informing the market of the consummation of the Transaction.

“New Number of Company’s Shares” means the total number of shares issued by the Company after the occurrence of a Material Event, used to recalculate the Adjusted Price per Share.

“Non-Resident Capital Market Investor” means the Foreign Investor who has invested in the Company through the organized market (i.e., through trading on B3), pursuant to CMN Resolution No. 4,373 of September 29, 2014, which was replaced by Joint Resolution No. 13 of December 3, 2024.

“Non-Resident Direct Investors” means Foreign Investors investing in the Company’s Shares supported by Law No. 14,286, dated December 29th, 2021.

“Non-Resident Investors” has the meaning ascribed to it in Section 6.8.1 of this Offer Notice.

“Non-Resident Investor Representation Form for IRRF Purposes” means the form attached as Annex B to this Offer Notice.

“Novo Mercado” means the special listing segment of B3 dedicated to companies that voluntarily commit to the highest standards of corporate governance.

“Novo Mercado Regulation” means the listing rules issued by B3 for companies listed on its Novo Mercado segment.

“Offer” means, collectively, the Tag Along Tender Offer, the Tender Offer for Registration Cancellation, and the Tender Offer for Delisting, each as launched by the Offeror pursuant to applicable laws, regulations, and the Company’s Bylaws.

“Offer Shares” means all shares issued by the Company, except for those held by the Offeror,

which the Offeror, through the Financial Intermediary, undertakes to acquire from the existing shareholders, in order to hold up to one hundred percent (100%) of the Company's shares on a fully diluted basis, pursuant to the terms and conditions of this Offer Notice.

"Outstanding Shares" means all common shares issued by the Company, excluding those (i) held, directly or indirectly, by the Offeror, (ii) held by persons related to the Offeror; (iii) held by the Company's managers; and (iv) held in treasury.

"Person" means any natural person, firm, limited liability company, general or limited partnership, fund, unincorporated organization, association, corporation, partnership, company, joint venture, trust, Governmental Authority, or any other entity.

"Price per Share" means the Adjusted Price per Share, as calculated pursuant to Sections 3.5 and 3.6 of the Offer Notice.

"Qualified Shareholders" means shareholders of the Company that comply with the qualification procedures set forth in this Offer Notice and are registered with a securities broker authorized to operate in the stocks segment of B3.

"Related Party" has the meaning set forth in standard IAS24, issued by the International Accounting Standards Board – IASB, as amended and supplemented from time to time.

"Registration" means registering the transfer of the shares disposed of in the Auction to the Offeror with the Electronic Information System of the BCB through the Foreign Direct Investment Module (SCE-IED).

"R.G." means the Brazilian Identity Card (Registro Geral), which serves as the official personal identification document for Brazilian citizens.

"RTC" means the Real Time Clearing System operated by B3 for the real-time settlement of securities lending transactions, through which the early termination and return of Offer Shares under loan agreements must be processed, as set forth in this Offer Notice.

"Sell Offers" means the instructions submitted by Broker Companies, on behalf of Qualified Shareholders, through the electronic trading system of B3 by 12:00 p.m. on the Auction Date.

"Seller" means OW Overseas (Investments) Limited, the former controlling shareholder of the Company.

"Settlement Chamber of B3" means the clearing and settlement system operated by B3 for financial transactions related to securities traded on its platforms.

"Settlement Date" means the third (3rd) Business Day after the Auction Date.

"Settlement Guarantee" means the guarantee of financial settlement of the Offer in the Auction, and of any Subsequent Acquisitions, provided by the Financial Intermediary.

“SCE-IED” means the Foreign Direct Investment Module of the Electronic Information System of the BCB.

“SRE” means the Securities Registration Superintendence of the CVM (*Superintendência de Registro de Valores Mobiliários*), the department responsible for the registration of public offerings in Brazil.

“SPA” means the Share Purchase Agreement executed on October 21, 2024, whereby the Seller agreed to sell, and SAS agreed to purchase and pay for the Controlling Shares, resulting in the transfer of Control of the Company to SAS.

“Subsequent Acquisition” means the acquisition by the Offeror of remaining Offer Shares from shareholders who choose to exercise their sell option after the Auction.

“Subsequent Acquisition Period” means the period during which shareholders may exercise their sell option to sell Offer Shares to the Offeror following the Auction, as provided in Article 13, paragraph 2 of CVM Resolution 85 (three months) and Article 43, paragraph 2, II of the Novo Mercado Regulation (one month), as applicable.

“Subsidiary(ies)” means any other Person that is directly or indirectly Controlled by the Company from time to time.

“Tax Information Submission Date” means the deadline by which the Non-Resident Investors, or their legal representatives, must submit the information required for the calculation of the IRRF, pursuant to Section 6.8.1 of this Offer Notice.

“Transaction” means the private purchase and sale of the Controlling Shares, which resulted in the transfer of Control of the Company to the SAS.

“Total Offer Amount” means the aggregate amount payable by the Offeror for the acquisition of the Offer Shares, calculated based on the Initial Price per Share and the Initial Number of Company’s Shares.

Pursuant to the terms and conditions set forth in this Offer Notice and applicable legislation and regulations in force, **ITAÚ CORRETORA DE VALORES S.A.**, a financial institution headquartered in the City of São Paulo, State of São Paulo, at Brigadeiro Faria Lima Avenue, No. 3500, 3rd floor, Itaim Bibi, ZIP Code 04.538-132, enrolled with the Corporate Taxpayer I.D. (“CNPJ/MF”) under No. 61.194.353/0001-64, or through its Affiliates (“Financial Intermediary”) and **ITAÚ BBA ASSESSORIA FINANCEIRA S.A.**, a financial institution headquartered in the City of São Paulo, State of São Paulo, at Brigadeiro Faria Lima Avenue, No. 3500, 2nd floor, Itaim Bibi, ZIP Code 04.538-132, enrolled with the CNPJ/MF under No. 04.845.753/0001-59 (“Itaú BBA”, and alongside with the Financial Intermediary, “Itaú”), engaged to act for and on behalf of **SAS SHIPPING AGENCIES SERVICES SÀRL**, a private limited liability company (*société à responsabilité limitée*), with headquarters in the City of Luxembourg, Grand Duchy of Luxembourg, at Boulevard Joseph II, 11B, L-1840, registered before the commercial registry No. B 113456 and enrolled with the CNPJ/MF under No. 44.467.019/0001-18 (“SAS” or the “Offeror”), hereby presents, to all holders of common shares issued by **WILSON SONS S.A.**, a publicly-held company, registered as a securities issuer at the Brazilian Securities and Exchange Commission (*Comissão de Valores Mobiliários*) (“CVM”), category “A”, under No. 02624-7, and listed on the Novo Mercado of B3 (“Novo Mercado”), with headquarter in the City of Rio de Janeiro, State of Rio de Janeiro, at Praia de Botafogo, No. 186, 4th floor, room 301, Botafogo, ZIP Code 22.250-145, enrolled with the CNPJ/MF under No. 33.130.691/0001-05 (the “Company”), this public tender offer for the acquisition of up to one hundred percent (100%) of the Offer Shares. The Offer is made as a result of **(1)** the consummation of the sale of Control of the Company pursuant to a purchase and sale transaction entered into by SAS and the former controlling shareholder **OW OVERSEAS (INVESTMENTS) LIMITED** (the “Seller”), in accordance with article 254-A of the Brazilian Corporations Law and Chapter VII of the Company’s Bylaws (the “Tag Along Tender Offer”); **(2)** the Offeror’s intent to cancel the Company’s securities issuer registration with CVM, pursuant to paragraph 4 of Article 4 of the Brazilian Corporations Law and CVM Resolution 80 (the “Tender Offer for Registration Cancellation”); and **(3)** the Offeror’s intent to deregister the Company from the Novo Mercado, in accordance with Chapter VIII of the Company’s Bylaws and Section II of the Novo Mercado Regulation (the “Tender Offer for Delisting” and, when jointly with the Tag Along Tender Offer and with the Tender Offer for Registration Cancellation, the “Offer”, respectively).

1. PRELIMINARY INFORMATION

1.1. Notice Information.

This Offer Notice was prepared based on information provided by the Offeror to comply with the provisions outlined in the Applicable Regulation, with the intent of providing holders of the Offer Shares with the necessary information to make an informed and independent decision regarding the acceptance of the Offer. Information on the Company disclosed herein has been based on public information filed by the Company with the CVM.

1.2. Publicly Held Company Registration.

The Company's registration as a securities issuer was granted by CVM on September 29, 2021, under No. 02624-7. Also, the Company is listed in Novo Mercado.

1.3. Registration and Authorization of the Offer.

The Offer, as structured, was approved and registered by the CVM, in accordance with CVM Resolution 85, on September 08, 2025, registered under No. CVM/SRE/OPA/CAN/2025/004. The modalities of the Offer were unified upon prior and express authorization from SRE, on September 08, 2025, through the Technical Opinion No. 29/2025- CVM/SRE/GER-1, pursuant to CVM Deliberation No. 756, of November 4, 2016.

1.4. Regulatory Basis.

The Offer will be conducted under the terms and conditions outlined in this Offer Notice and based on the following laws and regulations **(i)** Law No. 6,404, dated December 15, 1976, as amended and in force ("Brazilian Corporations Law"), in particular its Articles 4, paragraph 4, and 254-A; **(ii)** Novo Mercado Listing Regulations of B3 ("Novo Mercado Regulation"), in particular its Chapter II, Section II; **(iii)** Law No. 6,385, dated December 7, 1976, as amended and in force ("Brazilian Securities Market Law"), in particular its Article 21st, paragraph 6; **(iv)** CVM Resolution No. 85, dated March 31, 2022, as in force ("CVM Resolution 85"); and **(v)** CVM Resolution No. 80, dated March 29, 2022, as in force, in particular its Articles 15 and 52, II ("CVM Resolution 80"), together with items "(i)" to "(iv)" above, the "Applicable Regulation"). The terms of the Company's Bylaws also apply to this Offer.

1.5. Auction Authorization.

On September 15, 2025, B3 granted authorization to execute the Auction on its trading system.

1.6. Reasons for the Offer.

1.6.1. *Company's Sale of Control.*

1.6.1.1 Sale of Control. According to the Company's Material Fact released in June 4, 2025 ("Material Fact"), SAS acquired two hundred forty-eight million six hundred sixty-four thousand (248,664,000) common shares in the Company that were held by the Seller, representing fifty-six point thirty-nine percent (56.39%) of the Company's total and voting capital stock ("Controlling Shares" and "Transaction", respectively).

Prior to this, and through transactions regularly conducted on B3's trading sessions, as disclosed in the material fact released by the Company on December 5, 2024, the Offeror acquired 52,917,348 (fifty-two million, nine hundred and seventeen thousand, three hundred and forty-eight) common shares issued by the Company, representing twelve percent (12%) of its share capital ("Shares Acquired on the Stock Exchange"). Furthermore, in accordance with the provisions of articles 5, paragraph 2, II, and 21 of CVM Resolution

85, the Offeror declares that the Shares Acquired on the Stock Exchange were traded at a price lower than the Initial Price per Share, with the minimum price being BRL 16.40 (Sixteen Brazilian Reais and forty cents) and the maximum price being BRL 16.70 (Sixteen Brazilian Reais and seventy cents).

Therefore, as of this date, and as a result of the sum of the Controlling Shares and the Shares Acquired on the Stock Exchange, the Offeror holds 301,581,348 (three hundred and one million, five hundred and eighty-one thousand, three hundred and forty-eight) common shares issued by the Company, representing sixty-eight-point zero nine percent (68.09%) of the Company's total share capital.

1.6.1.2 Transaction Structure and Documents. The Transaction took place with the execution of the "*Share Purchase Agreement*" dated October 21, 2024 ("SPA"), whereby the Seller agreed to sell, and SAS agreed to purchase and pay for the Controlling Shares owned by the Seller on that date, therefore giving SAS shareholding control of the Company. Additional information regarding the Transaction, like pre- and post-completion conditions, has been provided in the SPA.

1.6.1.3. Transaction Closing. As disclosed in the Material Fact, the conditions precedent for the completion of the Transaction were fulfilled, and on June 4, 2025, the closing of the transfer of Control and the effective transfer of the Controlling Shares held by the Seller to SAS took place ("Closing Date").

1.6.1.3.1. The price and payment method practiced in the Transaction occurred in accordance with the provisions of Clauses 1.1 and 5.1 of the SPA:

"1.1 In this Agreement and the Schedules to it:

(...)

"Agreed Share Price" means a cash consideration amount of R\$ 17.50 per Share;

(...)

"Shares" means all of the shares owned by the Seller in the capital of the Company from time to time (being, as a the date of this Agreement, 248,664,000 shares);

(...)

5.1 The total consideration for the sale of the Shares shall be the payment by the Purchaser in cash, in accordance with Clause 6 and paragraph 2.2 of Schedule 2 (Completion Arrangements), of an amount equal to: (A) the Agreed Share Price multiplied by the number of Shares at Completion; minus (B) to the extent that the Company has declared, paid, or made (as applicable) or declares, pays, or makes (as applicable) Dividends during the period from (and excluding) the Effective Date to (and including) the Completion Date that do not constitute Permitted Dividends (including, for the avoidance of doubt, any amount of Excess Dividend in respect of the Q3 2024 Dividend), an amount in R\$ equal to the Seller's Proportion of such Dividends (excluding, for the avoidance of doubt, in relation to any Dividends declared but not paid or made as at Completion, any amount of such Dividends that the Seller would cease to be entitled to receive as a result of the occurrence of Completion on the Completion Date (including as a result of the applicable record date for the Dividend being after Completion) and any Tax payable by the Company in respect of

such Dividends); - (the "R\$ Purchase Price")" (ipsis litteris).

1.6.1.3.2. Furthermore, with respect to the provisions of Section 1.6.1.3.1 above, it is informed that no adjustment was applicable due to the payment of dividends, it being noted that the total purchase price was paid by the Offeror to the Seller in cash, by means of bank transfer, and calculated as follows: (A) [Agreed Share Price (R\$17.50) × number of Shares at Closing (248,664,000)] – (B) Adjustment (R\$0.00) = Total Consideration (R\$4,351,620,000.00).

1.6.1.4. Tag Along Tender Offer. As a result of the completion of the Transaction, the Offeror is required, pursuant to Article 254-A of the Brazilian Corporations Law and Article 33 of CVM Resolution 85, to launch a tender offer for the acquisition of all common shares issued by the Company and held by other shareholders, at a price equal to the price paid for the shares held by the Seller.

1.6.2. *Registration Cancellation of a Publicly Held Company and Novo Mercado Delisting.*

1.6.2.1. Tender Offer for Registration Cancellation and Tender Offer for Delisting. The Company, in accordance with the Material Fact dated June 4, 2025, and pursuant to the Applicable Regulation and the Company's Bylaws, further informed the market in general of the Offeror's decision to launch, along with the Tag Along Tender Offer, a unified tender offer with the purposes of: **(i)** canceling the Company's registration as a securities issuer, through the Tender Offer for Registration Cancellation, and **(ii)** delisting the Company from the Novo Mercado. Furthermore, **(i)** the cancellation of the registration and the consummation of the Tender Offer for Registration Cancellation must be accepted by shareholders holding more than two-thirds (2/3) of the Eligible Shares, and **(ii)** the Company's delisting from the Novo Mercado must be accepted by the quorum specified in Section 1.6.2.2.1 below, even if the quorum for the Tender Offer for Registration Cancellation is not achieved.

1.6.2.2. Quorum constitution for the Successful Consummation of the Tender Offer for Registration Cancellation. For the purposes of the quorum for the successful consummation of the Tender Offer for Registration Cancellation set forth in Section 1.6.2.1 above, only the common shares issued by the Company, excluding the shares (a) held, directly or indirectly, by the Offeror; (b) by persons related to the Offeror; (c) by the Company's officers; and (d) held in treasury (the "Outstanding Shares") held by shareholders duly qualified for the Auction of the Offer will be considered, who **(i)** sell their Outstanding Shares in the Auction or, even without selling, expressly state their agreement with the terms of the Tender Offer for Registration Cancellation, and **(ii)** (a) do not sell their Outstanding Shares, given the intention to sell them at a price higher than that offered in the Offer, and (b) do not expressly state their agreement with the terms of the Tender Offer for Registration Cancellation, provided that, in this case, will be considered in disagreement with the registration cancellation ("Eligible Shares").

1.6.2.2.1. Novo Mercado Delisting. The Company's delisting from Novo Mercado will occur regardless of the number of shares acquired in the Offer, even if the Tender Offer

for Registration Cancellation does not occur or fails to achieve the required quorum for approval, provided that shareholders representing more than one-third (1/3) of the Eligible Shares accept the Tender Offer for Delisting, or expressly agree to the delisting without selling the shares according to Article 43, II, of the Novo Mercado Regulation.

1.6.2.3. Selection of the Appraiser. The Offeror has engaged **APSIS CONSULTORIA EMPRESARIAL LTDA.**, a limited liability company, headquartered in the City of Rio de Janeiro, State of Rio de Janeiro, at Do Passeio Street, No. 62, Room 601, Downtown, ZIP Code 20.021-290, enrolled with the CNPJ/MF under No. 27.281.922/0001-70 ("Appraiser"), as the entity responsible for preparing the Appraisal Report (as defined in Section 8.1 below), as defined by the Applicable Regulation.

1.7. Reasons for Unification.

The unification of the Tag Along Tender Offer, the Tender Offer for Registration Cancellation, and the Tender Offer for Delisting under this Offer is justified, considering that it is aligned with the interests of all shareholders and that there are no disadvantages for the recipients of the Offer. The Offer will occur at the same time and necessarily cover the same target audience. Non-unification would imply additional and unnecessary costs, and possibly a delay in the completion of the entire process which is intended to be finalized through the Offer. Moreover, one of the reasons for the Tender Offer for Registration Cancellation and the Tender Offer for Delisting is the potential for the Outstanding Shares, due to the mandatory Tag Along Tender Offer shall henceforth represent a reduced number, thereby affecting liquidity and adequate pricing of the shares issued by the Company. Furthermore, conducting separate procedures with potentially different prices could create confusion and hinder shareholders' decision-making. The Offer's procedures and requirements are hereby combined, compatible with each other, and are in full compliance with the Applicable Regulation. The price intended to be offered meets and satisfies all applicable requirements for the three modalities of the Offer.

2. SHARES SUBJECT TO THE OFFER, AUCTION AND APPROVALS

2.1. Shares Subject to the Offer.

Through the Offer, and in accordance with the terms and conditions set forth in this Offer Notice, the Offeror, through the Financial Intermediary, undertakes to acquire up to all of the common shares issued by the Company excluded those held by the Offeror ("Offer Shares"), at the Price per Share (as defined in Section 3.6.3, subject, in any case, to this Section 0 and Section 6 below). As of this date, the Offer Shares total 141,350,552 (one hundred forty-one million, three hundred fifty thousand, five hundred fifty-two).

2.2. Outstanding Shares.

As of the date of this Offer Notice, the Outstanding Shares correspond to 135,426,206 (one hundred thirty-five million, four hundred twenty-six thousand, two hundred and six) common shares out of a total of 442,931,900 (four hundred forty-two million, nine hundred thirty-one thousand, nine hundred) common shares, representing 30.57% (thirty

whole and fifty-seven hundredths' percent) of the Company's capital stock.

2.3. Absence of Restrictions.

To be acquired according to the Offer, the Offer Shares must be free and clear of any liens, encumbrances, charges, usufructs, or any other form of restriction on free circulation or transfer that may prevent the full and immediate exercise by the Offeror of any rights arising from the ownership of the Offer Shares.

2.4. Consequence of Accepting the Offer.

By accepting this Offer, the Company's shareholders agree to sell its Offer Shares, including all rights inherent to such shares, pursuant and subject to the terms and conditions set forth herein.

2.5. Validity of the Offer and Auction.

Subject to Section 4.2 below, this Offer shall remain open and valid from the date hereof until the date of the auction, which will be carried out on October 23, 2025 (the "Auction Date"), at the electronic trading system of B3 in accordance with Section 5 below (the "Auction"). The authorization of the Auction by B3 does not imply the guarantee of the veracity of the information provided, judgment on the quality of the Company, or the price offered for the Offer Shares.

2.6. Opinion of the Board of Directors of the Company.

Pursuant to Article 21 of Novo Mercado Regulation and Article 13 (q) of the Company's Bylaws, the Board of Directors of the Company shall prepare and issue an opinion on the terms and conditions of this Offer, within fifteen (15) days of this Offer Notice publication. This opinion will indicate whether the Board of Directors of the Company favors or opposes the Offer. Any delay or failure by the Board of Directors of the Company to issue this opinion will not affect the right of the Offeror to continue with the Offer or right of the Company's shareholders' to accept the Offer or any unfavorable opinion of the Board with respect to the Offer, in part or as a whole.

3. OFFER PRICE, ADJUSTMENTS AND PAYMENT

3.1. Offer Price.

The Offeror is launching this Offer to acquire the Offer Shares at the price of BRL 17.50 (Seventeen Brazilian Reals and fifty cents) per common share issued by the Company, subject to Sections 3.4, 3.5, and 3.6 below (the "Initial Price per Share"). The Initial Price per Share complies with the requirements provided in Article 254-A of the Brazilian Corporations Law and Article 37 of the Novo Mercado Regulation in that it is equal to the price paid to the Seller, as provided in the SPA. The Initial Price per Share also complies with the requirements of Applicable Regulation and determines the economic value of the Offer Shares in the registration cancellation and delisting from Novo Mercado based on the Appraisal Report.

3.1.1. The Offer Price must be at least equal to the Price per Share actually paid to the Offeror in the Transaction, plus interest calculated on a *pro rata temporis* basis, based on the daily average variation of the Special System for Settlement and Custody rate of the Central Bank of Brazil, as published by ANBIMA (the "SELIC Rate"), from the completion of the Transaction through the Settlement Date of the Offer, using the last SELIC Rate available as of such date, pursuant to Article 33, paragraph 7 of CVM Resolution 85.

3.1.2. *Amount Offered.* Subject to Sections 3.4, 3.5, and 3.6, the Offeror clarifies that, for purposes of determining the Initial Price per Share, it considered the Outstanding Shares, which, for the avoidance of doubt, represents a total of 442,931,900 (four hundred forty-two million, nine hundred thirty-one thousand, nine hundred) issued and outstanding common shares, or 100% of the Company's total and voting share capital as disclosed in the minutes of the Company's Board of Directors' Meeting, held on August 7, 2025 (available at ri.wilsonsons.com.br/governanca-corporativa/atas-e-editais-de-convocacao) (the "Initial Number of Company's Shares"). Therefore, the total amount payable by the Offeror within the scope of the Offer, considering the Initial Price per Share, excluding the shares held by the Offeror, prior to any adjustments, corresponds to BRL 2,473,630,660.00 (two billion, four hundred seventy-three million, six hundred thirty thousand, six hundred sixty Brazilian reais) ("Total Offer Amount").

3.2. Premium.

The Initial Price per Share is approximately ten percent and a half (10.5%) higher than the average daily trading price of the Company's Shares over the one hundred twenty (120) days prior to the announcement of the Transaction.

3.3. Equal Treatment and Fair Price.

The Offeror believes that the Initial Price per Share ensures equal treatment for all shareholders of the Company, as it is equivalent to the same price per share paid to the Seller in the context of the Transaction, which was determined by private negotiations between two willing, and independent parties, under the terms of the SPA. Furthermore, as provided in paragraph 4 of Article 4 of the Brazilian Corporations Law and item I of Article 22 of CVM Resolution 85, the Initial Price per Share complies with the requirements for the Tender Offer for Registration Cancellation, as its value is within the range determined as the fair value per share indicated by the Appraiser, in the Appraisal Report. For additional information on the Appraisal Report, see Section 8 of this Offer Notice.

3.4. Adjustment for Distributions.

Any Distribution declared, carried out, and/or paid by the Company between this date and the Auction Date (including) will be deducted from the Initial Price per Share, pursuant to Section 3.6 below, if the shares issued by the Company become "ex-dividends", "ex-interest on shareholders' equity" or "ex-proceeds" in such period.

3.5. Adjustments Due to Bonuses, Reverse Stock Splits or Stock Splits and/or Reduction of the Share Capital.

If the share capital and/or the number of shares issued by the Company is modified between this date and the Auction Date (including) due to stock splits (*desdobramentos*), reverse stock splits (*grupamentos*), bonus shares (*bonificação de ações*) or reduction of share capital with reimbursement of value to the shareholders, the Initial Number of Company's Shares and/or the Initial Price per Share (as applicable) will be adjusted in accordance with the changes resulting from the consummation of such actions.

3.6. Adjustments to the Initial Price per Share and/or the Initial Number of Company's Shares.

The Offeror shall request the Company to disclose a material fact to the market and notify the B3 Director of Electronic Trading (*Diretor de Negociação Eletrônica*) until 12:00 p.m. of the Business Day prior to the Auction Date (or the following Business Day if adjustments occur on the Auction Date). This notice shall detail any adjustments to the Initial Number of Company's Shares and/or to the Initial Price per Share based on: **(a)** information and data received from the Company, **(b)** confirmation of the effects of these adjustments on the Offer, and **(c)** adjustments made according to Section 3.6.1. If adjustments are needed due to events or transactions listed in Sections 3.4 and 3.5, the notice will state the New Number of Shares and/or the Adjusted Price per Share, rounded up, should the referred price have more than two (2) decimal places. Any additional decimal places will be disregarded.

3.6.1. *Rounding off.*

If the Initial Price per Share, after adjustments, has more than two (2) decimal places, it will be rounded up.

3.6.2. *Calculation of the New Number of the Company's Shares and/or the Adjusted Price Per Share.*

Upon the occurrence of any of the events or transactions set forth in Sections 3.4 and 3.5 above (a "Material Event"), the Offeror and the Company shall confirm **(a)** the new number of Company's Shares after such Material Event ("New Number of Company's Shares") and/or **(b)** the total cash extracted from the Company, either as result of a Distribution or any other Material Event ("Extracted Cash Amount"), which, together, shall be used to calculate the adjustment to the Initial Price per Share as follows (the "Adjusted Price per Share"): the Extracted Cash Amount shall be deducted from the Total Offer Amount, the result of which shall then be divided by the New Number of Company's Shares in order to set the Adjusted Price per Share to be paid on the Settlement Date, pursuant to the formula below:

$$\text{Adjusted Price per Share} = \frac{\text{Total Offer Amount} - \text{Extracted Cash Amount}}{\text{New Number of Company's Shares}}$$

New Number of Company's Shares

3.6.3. Price Per Share.

For the purposes hereof, any reference to "Price per Share" shall mean the Adjusted Price per Share pursuant to Sections 3.5 and 3.6 above. If there is no adjustment to the Share price, the "Price per Share" shall be considered as the Initial Price Per Share.

3.6.4. Disclosure of Price per Share Adjustment.

In the event of an adjustment to the Price per Share under the terms of this Section 3.6.2 above, the Offeror shall ensure that the Company immediately discloses a Material Event, informing the market and the electronic trading director of B3 of the Adjusted Price per Share and adjusting this Offer Notice as necessary, up to one (1) Business Day before the Auction Date.

3.6.5. Information to B3.

The Offeror shall inform the B3's Director of Electronic Trading (*Diretor de Negociação Eletrônica*), at least 3 (three) Business Days prior to the Auction Date, by means of a written notice (due to the application of the SELIC Rate, as provided in Section 3.1.1 above), of the Offer Price with two decimal places, updated through the Settlement Date, calculated based on the rate in effect on the date of such notice.

3.7. Negotiations by the Offeror during the Offer Period.

According to Article 21, sole paragraph, of CVM Resolution 85, if the Offeror or any Affiliate acquires, between the date of publication of this Offer Notice and the Auction Date, Offer Shares at a price higher than the Price per Share, the Price per Share must be replaced by the new Price per Share within twenty-four (24) hours. This new Price per Share must be equal to or higher than the price paid by the Offeror or its Affiliate during the period. Such replacement will be considered a modification of the Offer, and the procedures provided for in Sections 4.4 and 4.5 below must be observed.

As mentioned in Section 1.6.1.1 above, the Shares Acquired on the Stock Exchange were traded at a price lower than the Initial Price per Share, with the minimum price being BRL 16.40 (sixteen Brazilian reais and forty cents) and the maximum price being BRL 16.70 (sixteen Brazilian reais and seventy cents).

Except for the Shares Acquired on the Stock Exchange and the Controlling Shares, no other shares issued by the Company were acquired by the Offeror during the Offer Period, as defined in Article 3, VII, of CVM Resolution 85. Furthermore, the Offeror clarifies that, during the Offer Period, up to this date, the Offeror and related parties have **(i)** not sold, directly or indirectly, any common shares issued by the Company; and **(ii)** not carried out

any transactions involving derivatives referenced to common shares issued by the Company.

3.8. Payment.

The payment of the Price per Share shall be made in cash, in Brazilian official currency, on the Settlement Date (as defined in Section 6.1 below), according to the procedures of B3, subject to any applicable taxes, which will be borne by the taxpayer defined in the applicable law and as further described below in this Offer Notice.

4. CONDITIONS AND EFFECTIVENESS OF THE TENDER OFFER FOR REGISTRATION CANCELLATION AND THE TENDER OFFER FOR DELISTING

4.1. Essential Condition to the Tender Offer for Registration Cancellation and the Tender Offer for Delisting.

After the qualification of shareholders, according to the procedure outlined in section 5.2 below, this Tender Offer for Registration Cancellation requires acceptance from more than two-thirds (2/3) of the shareholders owning the Outstanding Shares. Shareholders may **(a)** accept the Tender Offer for Registration Cancellation by selling their shares or **(b)** expressly agree to the registration cancellation and, consequently, to the delisting from the Novo Mercado without selling their respective shares, as provided in Article 4, II, of Novo Mercado Regulation. If less than two-thirds (2/3) accept or agree, the Offeror will withdraw the Tender Offer for Registration Cancellation. However, the Tender Offer for Delisting will proceed if more than one-third (1/3) of shareholders owning the Eligibles Shares accept it by selling their respective shares, or **(b)** expressly agree to the delisting from the Novo Mercado even if they disagree with the registration cancellation, without selling their respective shares. If the quorum for the registration cancellation is not met, the Offeror will withdraw the Tender Offer for Registration Cancellation but will proceed with the delisting from the Novo Mercado, with the consequent migration to the basic listing segment of shares on B3, provided that the quorum of one-third (1/3) of shares owning the Eligible Shares is observed.

4.1.1. Regardless of the quorum for the Tender Offer for Registration Cancellation and the quorum for the Tender Offer for Delisting, for the Offer, there will be no minimum or maximum limit of shares to be acquired in the Offer, and therefore, the Offeror will acquire all shares offered in the Auction, according to the terms of subsection I, of paragraph 2, of Article 19, of CVM Resolution 85.

4.2. Modification and Revocation.

The Offer shall not be modified or revoked as from this date, except in the following cases, pursuant to Articles 4, "IX", and 6 of CVM Resolution 85 ("Conditions for Revocation or Modification"):

(i) any modification aiming to improve the Offer's conditions, or if the Offeror waives one of the conditions included in the Offer; and

- (ii) CVM's ruling in favor of the modification or revocation, according to the terms of Article 6, sixth paragraph of CVM Resolution 85.

4.3. Waiver of Condition.

The Offeror shall have the right, if at any time between the date of publication of this Offer Notice and up to 12:00 p.m. on the day before the Auction Date, any Condition for Revocation or Modification is verified, to waive the verified Condition for Revocation or Modification, provided that it does so immediately after its verification, proceeding with the Offer without altering the other terms originally provided. It is noted that pursuant to Article 6 of CVM Resolution 85, the waiver of the respective Condition for Revocation or Modification will be considered a modification of the Offer and will require the disclosure of an amendment to this Offer Notice, highlighting the modifications made and indicating the new date for the Auction, if applicable.

4.4. Notification Regarding Condition for Revocation or Modification.

If, at any time between the date of publication of this Offer Notice and the day before the Auction Date, any Condition for Revocation or Modification is verified, the Offeror shall send, on the same date it becomes aware of the implementation of the Condition for Revocation or Modification, a notification to the electronic trading director of B3 and to the investor relations director of the Company (who, in turn, must disclose a relevant fact communicating such event to the market), informing:

- (i) the verification of any Condition for Revocation or Modification; and
- (ii) the Offeror's decision to: (a) waive the Condition for Revocation or Modification and conclude the Offer, proceeding with the Offer without altering the other terms originally provided, in which case the procedures and deadlines set forth in Article 6, paragraph 3 of CVM Resolution 85 must be followed, including the possible indication of a new date for the auction, if necessary; or (b) not waive the Condition for Revocation or Modification, revoking the Offer, which will immediately cease to have any effect.

4.5. Timing of Announcement and Auction.

Any change in the Offer, including any change in the Auction Date, as set forth in Sections 4.2 above, will require the release of an amendment to this Offer Notice, indicating the changes effected and the new Auction Date, which date must comply with the terms specified below:

- (i) a minimum of ten (10) days, in the case of an increase in the Price per Share or waiver of any of the Condition for Revocation or Modification, or twenty (20) days, in all other cases, after the publication of such amendment; and
- (ii) a maximum of the longer of (a) thirty (30) days after the publication of the

amendment or **(b)** forty-five (45) days after the publication of this Offer Notice.

4.6. Authorization for any change of the Offer will be presumed granted if the CVM does not respond within ten (10) days from filing the request, as provided in Article 6, paragraph 2, "IV" of CVM Resolution 85.

5. AUCTION AND QUALIFICATION

5.1. Auction Date.

The Auction shall take place on the Auction Date, at 3:00 p.m., by means of the electronic trading system of B3, and shall comply with the rules established by B3, and the Qualified Shareholders who wish to participate in the Offer and sell their shares in the Auction must meet the requirements for trading shares on B3. Thus, the shareholder who wish to participate in the Auction must observe this Section 5 and, in particular, Section 5.2 below.

5.1.1. The Auction may be monitored through B3's market data dissemination, processing and distribution systems (market data), live, under the code PORT3L, accessible through the B3 website (<https://sistemasweb.b3.com.br/PlantaNoticias/Noticias/Index?agencia=17>), by entering PORT3L in the search field. Access to such B3 market data processing and distribution mechanisms must be carried out in accordance with B3's rules and procedures, it being certain that, if they so wish, shareholders may follow the B3 electronic trading system through a Broker Company.

5.1.2. In addition to the provisions in Section 5.1 above, the Auction will be conducted in a manner that allows for monitoring the number of shares held by the Company's shareholders who have agreed to the Tender Offer for Registration Cancellation (without selling their respective shares), as well as the total of that number of shares with those held by the Company's shareholders who accept the Offer through the sale of their respective shares, in accordance with Article 26 of CVM Resolution 85.

5.2. Shareholder Qualification.

A shareholder of the Company wishing to participate in the Auction must comply with the qualification procedures provided in this Section 5 and be registered with a securities broker authorized to operate in the stocks segment of B3 of their choice ("Qualified Shareholders" and "Broker Company", respectively) to represent them in the Auction. Such eligibility must be completed from the date of this Offer Notice (the "Initial Qualification Date") until 6:00 p.m. of the Business Day prior to the Auction Date (the "Final Qualification Date"). Participation in the Auction must comply with the procedures required by the respective Broker Company, which may affect the deadlines for completing their registration, as well as the requirements set forth in the Regulations of Operations of B3 and the Central Depository of B3 (*Central Depositária da B3*) ("Central Depository of B3") and the Settlement Chamber of B3 (*Câmara de Liquidação da B3*), pursuant to the requirements set forth in this Offer Notice.

5.2.1. Qualified Shareholders may send Sell Offers through one or more Broker Companies, subject to the qualification requirements described in this Section 5.

5.2.2. By qualifying to participate in the Auction, in accordance with the terms, conditions and procedures set forth in this Offer Notice, each Qualified Shareholder will be declaring and guaranteeing to the Offeror that (i) he/she/it is the beneficial owner of the shares to be sold by him in the Offer; (ii) he/she/it is able, under the laws of their jurisdictions of residence, to participate in the Offer and transfer the shares in accordance with the terms and conditions set forth in this Offer Notice; and (iii) the shares to be sold by him/her/it in the Offer are free and clear of any right in rem of guarantee, lien, burden, charge, encumbrance, usufruct or any other form that affects the Offeror's ability to exercise the rights related thereto, or thereof dispose freely of them, or any type of restriction to its free disposal or transfer that could prevent the full and prompt exercise, by the Offeror, of the economic and/or political rights, or of any other right arising from the ownership of the Company's Shares or of the full compliance with the rules for the trading of shares.

5.2.3. *Qualified Shareholders Wishing to Sell their Shares.*

Qualified Shareholders who transfer their shares to a portfolio 7105-6 and effectively wish to sell their Offer Shares in the Auction must be deemed to have automatically expressed their agreement with the Tender Offer for Registration Cancellation and, consequently, with the Tender Offer for Delisting, without the need for any further action and without the need to complete any manifestation forms.

5.2.4. *Qualified Shareholders Not Wishing to Sell Their Shares.*

Qualified Shareholders who **(i)** agree with the Tender Offer for Registration Cancellation and the Tender Offer for Delisting but do not wish to sell their Offer Shares, or **(ii)** agree with the Tender Offer for Delisting but disagree with the Tender Offer for Registration Cancellation, and in either case do not wish to sell their Offer Shares, must register for the Auction, in accordance with the procedures set forth in this Section 5, in order to be considered for the respective quorums and, consequently, must complete the applicable acceptance option in the Expression of Interest Form (Annex A of this Offer Notice) ("Form"), in two counterparts, which may be obtained from the Financial Intermediary and/or the Company's website and is also attached to this Offer Notice, expressly declaring that (a) they agree with the Tender Offer for Registration Cancellation and the Tender Offer for Delisting or agree with the Tender Offer for Delisting but disagree with the Tender Offer for Registration Cancellation, as applicable; and (b) they do not wish to sell their Outstanding Shares to the Offeror in the Tender Offer. In such cases, they must transfer their Offer Shares to portfolio 7105-6, also declaring that they are aware that their Outstanding Shares will be unavailable for sale until the Settlement Date. Once duly completed, the Form must be delivered by 12:00 p.m. on the Business Day prior to the Auction Date, as set forth in Section 5.1.1 above

of this Offer Notice, to the Broker that will represent the shareholder in the Auction, which shall in turn deliver it to the Director of Electronic Trading (*Diretor de Negociação Eletrônica*) of B3 by 12:00 p.m. on the Auction Date.

5.2.5. Pursuant to Article 25, item II of CVM Resolution 85, Qualified Shareholders holding Outstanding Shares shall be deemed to dissent from the Tender Offer for Registration Cancellation and the Tender Offer for Delisting if they cumulatively: **(i)** transfer their Offer Shares to portfolio 7105-6; **(ii)** do not sell their Offer Shares in the Auction; and **(iii)** do not expressly declare their agreement with the Tender Offer, as set forth in paragraph 4 of Article 26 of CVM Resolution 85, by means of the Form, with no further action being required in any case ("Dissenting Shareholders"). Qualified Shareholders who transfer their Outstanding Shares to portfolio 7105-6 and submit Sell Offers at a price higher than the final Auction price shall also be considered Dissenting Shareholders.

5.2.6. Any shareholders who wish to express their position (whether in favor or against) with respect to the Tender Offer for Registration Cancellation and the Tender Offer for Delisting, regardless of whether they intend to sell the Outstanding Shares they hold, must register to participate in the Auction for the purposes of Article 22, item II of CVM Resolution 85, following the procedures set forth in this Sections 5.

5.2.7. The Financial Intermediary and the Offeror will take due diligence to ensure that only the Outstanding Shares are counted for the purpose of verifying the quorum for agreement with the Tender Offer for Registration Cancellation and the quorum for agreement with the Tender Offer for Delisting.

5.3. Loan of Offer Shares.

Shareholders holding Offer Shares under lending positions (lenders) in securities lending agreements who wish to qualify to participate in the Auction must observe the following procedures: **(i)** agreements with early settlement clauses: the lending shareholder must request the settlement, via RTC system, of the shares issued by the Company by the borrower, observing the deadline established for the return of the shares issued by the Company by the borrower, namely, by 5:00 p.m. (Brasília time) on the 2nd (second) Business Day (D+2) from the date of the request, for requests submitted by 9:30 a.m. (Brasília time), or by 5:00 p.m. (Brasília time) on the 3rd (third) Business Day (D+3) from the date of the request, for requests submitted after 9:30 a.m. (Brasília time); and **(ii)** agreements without early settlement clauses: the shareholder must request the amendment of the agreement, via the RTC system, so that the "Reversível Doador" field is changed from "NO" to "YES." The amendment for early settlement of the lending agreement is subject to acceptance by the borrower. In the event of an amendment to the agreement, the same procedure established for agreements with early settlement clauses (see item "(i)" above).

5.3.1. In the cases mentioned in items "(i)" and "(ii)" of Section 5.3 above, the lending shareholder must receive the Offer Shares in their custody account in due time to transfer them to the respective portfolio, pursuant to this Notice, and fulfill all other

requirements set forth herein to be duly qualified. In the event the borrower fails to return the shares issued by the Company within the established deadline, B3's usual procedures for handling failures in securities lending agreements shall apply.

5.4. Fixed-term Agreements of Offer Shares.

Investors holding duly covered long positions in forward transactions who wish to participate in the Offer must adopt one of the following procedures:

(i) Request the Settlement by Special Difference (SBSD) of the agreements up to three (3) Business Days before the deadline for the transfer of shares to the portfolio 7105-6; or

(ii) Request the Early Termination (ET) of the agreement up to two (2) Business Days before the deadline for the transfer of shares to the portfolio 7105-6.

5.5. Qualification with Broker Companies.

To be eligible for the Auction, the shareholders of the Company shall **(i)** have a previously open account with a Broker Company or arrange for opening one in a timely manner and comply with the requirements of Section 5.2 above, observing the specific procedures of each Broker Company, at the risk of not participating in the Auction; and **(ii)** check with the Broker Company the documents required to qualify its participation in the Auction. Nevertheless, it is recommended that the Company's shareholders present themselves, in person or through a duly appointed attorney, at the Broker Company of their choice, with their respective updated registration or provided with notarized copies of the documents indicated below, as applicable, noting that, for registration purposes, additional information or documents may be requested at the discretion of the respective Broker Company.

(i) Individual. Certified copies of the Identity Card ("R.G."), proof of registration with the Individual Taxpayer Registry ("CPF"), and proof of residence. The representatives of heirs, and children, and otherwise legally incapable, as well as the shareholders to be represented by an attorney-in-fact, must also provide original or certified copies of the documentation granting such powers for representation and certified copies of the R.G. and CPF of the attorney-in-fact;

(ii) Legal Entity. Certified copy of the latest bylaws or consolidated Articles of association, investment fund regulations or equivalent documents, proof of registration in CNPJ/MF, corporate documents granting powers of representation, and certified copies of CPF, R.G. and proof of residence of representatives. Investors resident or domiciled abroad may be required to present other representation documents to their respective Broker Companies;

(iii) Universality of Assets (such as investment funds). Telephone number, email, and certified copy of CPF, R.G., and proof of residence, as well as the documentation evidencing the representation powers granted to the relevant representative in

connection with this Offer; and

(iv) Foreign Investors. Investors who reside or are domiciled outside of Brazil may be required to provide specific representation documents, as detailed in Section 5.6 below ("Foreign Investor").

5.5.1. In addition to the documents mentioned above, the Qualified Shareholders shall ensure that their Broker Companies submit the Form by 12:00 p.m. on the Business Day preceding the Auction Date. The following Forms will be disregarded: (1) those submitted before the Initial Qualification Date; (2) those submitted after the Final Qualification Date; (3) those not accompanied by the required documents, as indicated in this Offer Notice or by the respective Broker Company; and (4) those that are not fully completed or contain inconsistencies.

5.6. Non-Resident Direct Investors.

Foreign investors investing in the Company's Shares according to Law No. 14,286, of December 29th, 2021, as amended ("Non-Resident Direct Investors"), shall, in addition to the documents described above, provide **(i)** a statement informing the number of shares which it intends to dispose of in the Auction; **(ii)** authorization for the Company to register the transfer of the shares disposed of in the Auction to the Offeror with the Information System of the Central Bank of Brazil ("BCB"), through the Foreign Direct Investment module ("SCE-IED" and "Registration", respectively), within thirty (30) days counted from its occurrence, including the key information and data necessary for the performance of such registration, as applicable; **(iii)** power of attorney granting powers to the Broker Company to sign all documents and perform all acts necessary for the performance of the exchange transactions; and **(iv)** the Registration number and proof of investment in the Company through the BCB's IED webpage, as applicable. It is recommended that the Non-Resident Direct Investor contact the chosen Broker Company sufficiently in advance. The Non-Resident Direct Investor is responsible for consulting its legal advisors, representatives, and custodians, prior to qualifying for the Auction about all the aspects involved in its participation in the Auction, including but not limited to the tax aspects.

5.7. Shares Deposited with the Central Depository of B3.

Shareholders of the Company whose shares are deposited with the Central Depository of B3 must qualify themselves with one Broker Company of their choice no later than the Final Qualification Date.

5.8. Shares Held with the Bookkeeper of the Shares (*escriturador*) of the Company.

Holders of the Company's Shares held with the bookkeeper of shares must qualify for the Auction, pursuant to Sections 5.2 to 5.4 above, and shall take the necessary measures so that such shares are first deposited in the custody of the Central Depository of B3 and transferred to one of the portfolios mentioned in Section 5.12 below, in accordance with the rules, terms, and procedures of B3. These procedures should be finalized by 6:00 p.m. on the day immediately prior to the Auction Date.

5.9. Transfer of Shares in the Central Depository of B3.

By the Final Qualification Date, the Company's shareholders wishing to participate in the Offer with the shares held by them shall transfer, through their Custodian, to one of the portfolios mentioned in Section 5.12 below at the Central Depository of B3, provided they have met the qualification requirements outlined in the Offer Notice. Beginning at 12:00 p.m. on the Auction Date, shares that have been transferred to one of the above-mentioned portfolios maintained by the Central Depository of B3 will be unavailable for trading until the end of the Settlement Date. The release and withdrawal of shares of this portfolio by the Company's shareholders who decide not to sell their shares at the Auction will be able to take place only by letter sent by the Custodian, addressed to the Central Depository of B3, to the attention of the Management of Custody and Depository Information.

5.10. Non-compliance with the Qualification Requirements.

In the event any of the Company's shareholders **(i)** does not qualify to participate in the Auction as set forth in this Section 5, or **(ii)** has not transferred its shares to one of the portfolios mentioned in Section 5.12 below, or **(iii)** has not complied with the provisions of Section 5.13 below, or **(iv)** has not fulfilled the qualification requirements set forth in this Offer Notice; then such shareholders shall not be considered as qualified to participate in the Offer pursuant to the terms of this Offer Notice and any and all Sell Offer (as defined in Section 5.14.1 below) will be canceled by B3 prior to the commencement of the Auction. None of the Offeror, the Financial Intermediary, the Broker Companies, or B3 shall be responsible for any losses, demands, damages, or obligations arising from the non-compliance by such shareholders with the qualification requirements set forth in this Offer Notice and their subsequent exclusion from the Offer.

5.11. Authorization and Declaration.

Registration for the Auction (as described in Section 5 above) by the Company's shareholders who intend to accept the Offer, and the transfer of assets to the B3 Central Depository, shall be deemed to constitute **(i)** a declaration of knowledge and agreement, for all legal purposes and effects, with all the terms of the Offer and the Offer Price, and an acknowledgment by the Company's shareholders that they are aware of and bound by all its terms and conditions; and **(ii)** an authorization by the Company's shareholder for the Broker and B3 to provide the bookkeeping agent with information regarding their identity, custody agent, and bank address, when available, as per the records maintained with B3, as well as the number of Offer Shares sold in the Auction. B3 shall submit such information to the bookkeeping agent within ten (10) Business Days following the Settlement Date.

5.12. Procedure for the transfer of the Shares to the specific account at the B3 Central Depository.

By 12:00 p.m. on the Auction Date, the Brokers representing the Qualified Shareholders must register the Sell Orders in the B3 electronic trading system and transfer the Shares Subject to the Offer as follows:

(i) to account 7105-6, in the case of shareholders holding Outstanding Shares; and

(ii) to account 7104-8, in the case of shareholders who do not hold Outstanding Shares.

5.12.1. Offer Shares held in account 7104-8 shall not be considered for purposes of verifying the quorums related to the Cancellation Condition (as defined in Section 7.1 below).

5.13. Acceptance of the Offer.

Acceptance of the Offer shall be performed by the Broker Companies, as requested by the Company's shareholders, who have met the qualification requirements set forth in this Offer Notice. Company's shareholders who wish to accept the Offer shall follow the provisions in this Section 5, comply with the requirements for the trading of shares set forth in the Regulation of B3 Operations, and instruct the Broker Company, which will record the sale offer in the Auction in compliance with the procedures established by each Broker Company. With the deposit of shares issued by the Company with the Central Depository of B3, together with the registration of the Sell Offer by the Broker Company in the Auction, each shareholder agrees to dispose of and effectively transfer the ownership of its shares, in accordance with the terms and conditions set forth in this Offer Notice, against payment of the Price per Share, subject to any price adjustments and applicable taxes, in accordance with B3's procedures, also pursuant to the provisions below.

5.13.1. *Broker Companies Procedures.*

The Broker Companies representing shareholders qualified as set forth in this Section 5 shall register directly in the electronic trading system of B3 through code PORT3L no later than 12:00 p.m. on the Auction Date, informing the number of shares held, and the number of shares to be sold by the shareholders at the Auction, as instructed by the shareholder ("Sell Offers"). In the sale offer, the price, portfolio code, and custodian agent of the shares of the qualified shareholder shall also be informed. The accounts informed by the executors shall, necessarily, be final and active beneficial owner accounts. In the absence of any of the information above, the Offer will be cancelled by B3 prior to the beginning of the Auction. Any change, cancellation, or reduction in the number of shares to be sold in accordance with the Sell Offer shall be reported by the shareholders prior to the beginning of the Auction through the Broker Company with which they have been qualified. Acceptance of the respective Offer shall be deemed irrevocable and irreversible from the beginning of the Auction. The Sell Offers recorded that **(i)** do not have the corresponding shares deposited in the portfolio held by the Central Depository of B3 in accordance with the terms of Section 5.12, or **(ii)** have breached the provisions under this Section 5 above, shall be canceled by B3 prior to the beginning of the Auction.

5.13.2. *Period to Modify or Cancel the Sell Offers.*

Until 12:00 p.m. on the Auction Date, the Broker Companies representing the shareholders qualified for the Auction may register, cancel, or reduce the Sell Offers, the client code, the portfolio code, or the custodian agent of the shares. Until 3:00 p.m. of the Auction Date, the Broker Companies representing the shareholders qualified for the Auction may cancel or reduce the Sell Offers registered through the electronic trading system. In this regard, the Qualified Shareholder who wishes to withdraw from the Offer must contact their Broker Company by 12:00 p.m. on the Auction Date so that there is sufficient time for the Broker Company to cancel or modify one or all of the offers registered for the Auction on their behalf. As of the commencement of the Auction at 3:00 p.m., the Sell Offers shall be deemed, for all purposes, to be irrevocable and irreversible, with only price reductions being permitted.

5.13.3. *B3 Operational Adjustments*

The 12:00 p.m. deadline on the Auction Date for the registration, amendment, cancellation, and confirmation of orders may be extended, if necessary, due to operational adjustments in B3's systems.

5.14. Document Verification and Transfer of Shares.

The process of document verification and transfer of shares, as set forth in this Section 5, shall be subject to the internal rules and procedures of the Broker Companies, depositories, and the Central Depository of B3; therefore, it is advisable that the Company's shareholders take all necessary measures with reasonable advance to be qualified to participate in the Auction, including with respect to the documentary evidence of the Average Acquisition Cost of their Offer Shares, for the purposes of Section 6.8.1 below. Shareholders of the Company shall contact their respective Broker Companies in sufficient time to allow the respective Brokers to register orders in a timely manner, including any amendments, cancellations, or reductions to Sell Offers registered in the name of such shareholder.

5.14.1. *Absence of Independent Verification*

The Offeror and/or the Financial Intermediary shall not be responsible or liable for any problem or issue resulting from the verification of these documents and the transfer of shares that would hamper or prevent the qualification of the shareholder to participate in the Auction.

5.15. Representation in the Auction.

The Offeror shall be represented in the Auction by the Financial Intermediary.

5.16. Buyer Interferences and Competing Offers.

Pursuant to the provisions of Article 15, paragraph 2, item II of the CVM Resolution 85, buyer interferences within the scope of the Auction will be permitted, subject to the terms of Article 15, paragraphs 4, 5, and 8 of CVM Resolution 85. Also, any third party may present another proposal for the acquisition of the Company's Shares through subsequent competing

offers (other than for the present Offer) under the terms of CVM Resolution 85. The disclosure of another competing offer must be communicated to the market ten (10) days prior to the Auction Date and be launched for a price at least five percent (5%) higher than the price paid for each Share Subject to this Offer, pursuant to Article 16, paragraphs 2 and 3 of the CVM Resolution 85. In the event of the launching of a new competing tender offer, and subject to Section 4.2(iii) above, both the Offeror and the competing offeror will be allowed to increase the price of their offers as many times as they deem convenient.

5.16.1. Price Increase.

During the Auction, procedures will be adopted to allow the Offeror to increase the Price per Share in order to attract more shareholders. In case the increase price is accepted, it will be extended to all shareholders who have accepted the previous Price per Share, according to Article 15, paragraph 2, item I of CVM Resolution 85.

5.17. Brokerage Costs and Commissions.

All costs, brokerage commissions, and charges related to the sale of Offer Shares shall be borne by the respective selling shareholders, and the costs, brokerage commissions, and charges related to the purchase of Offer Shares shall be borne by the Offeror. The expenses in connection with the Auction, such as charges and fees established by B3, shall comply with the tables effective on the Auction Date and with the legal provisions in effect.

6. SETTLEMENT

6.1. Financial Settlement.

Subject to this Section 6, the financial settlement of the Offer will be carried out by the Offeror on the 3rd Business Day after the Auction Date, that is, on October 28, 2025 ("Settlement Date"), in accordance with the rules of the B3 clearinghouse ("B3 Chamber"), through the gross settlement method, in which the B3 Chamber will not be the central counterparty guarantor of the Auction and will only act as a settlement facilitator. The shareholder accepting the Offer will be exclusively responsible for taking reasonable steps to ensure that its agents and brokers registered with B3 authorize the transfer of the Company's Shares for the settlement of the Offer by each shareholder. The non-authorization by the agents and brokers for the transfer of the securities to B3 during the settlement process will result in the failure of settlement of the portion of shares sold by such shareholder. In case of a failure of the settlement process caused by a lack of authorization by any agent and/or broker to transfer the shares promptly in a timely manner, any costs or encumbrance arising from such failure shall remain under the full responsibility of the relevant shareholder.

6.1.1. Payment.

The payment of the Price per Share (as adjusted pursuant to Sections 3.4, 3.5 and 3.6 above) within the scope of the Offer shall be made in cash, in Brazilian official currency, on the Settlement Date, according to the procedures of B3, subject to any applicable taxes, which will be borne by the taxpayer defined in the applicable law.

6.1.2. *Direction authorization.*

If the custody agent indicated in the Offer is different from the full trading participant that represented the investor in the Auction, B3 considers the transfer of the balance to the offer-blocking portfolio as the custody agent's authorization for the settlement of the transaction.

6.2. Financial Settlement of the Subsequent Shares.

The financial settlement of the acquisition of shares in the Subsequent Acquisition Period will be conducted outside the B3 Chamber, through a deposit by the Offeror directly into the bank accounts registered by the agreeing shareholders with their respective brokerage firms. Payment must be made within **(i)** fifteen (15) Business Days from the conclusion of the Subsequent Acquisition Period (as defined in Section 6.4 below); or **(ii)** five (5) Business Days from the shareholder's notification to this effect ; made at the Offer Price, adjusted up to the date of actual payment to the shareholders who choose to sell their shares, in accordance with Section 6.4 below.

6.3. Obligation of the Offeror.

Pursuant to the provisions of the agreement entered into between the Financial Intermediary and the Offeror ("Intermediation Agreement"), the obligations of the Offeror set forth herein, in particular, (i) the actual execution of the Offer settlement on the Settlement Date provided in this Section 6, upon payment of the Price per Share; (ii) the hiring of the Financial Intermediary, in accordance with the Intermediation Agreement; (iii) ensuring Subsequent Shares, if applicable; and (iv) the responsibility for the truthfulness, quality, and sufficiency of the information provided in this Offer Notice, shall be directly complied with by the Offeror, and the Offeror shall remain fully liable for compliance with all of its obligations with respect to the Offer and all other obligations set forth herein and in the Intermediation Agreement. For the purposes of clarification, the Settlement Guarantee, under Section 6.5 below, is not conditioned upon the fulfillment of any obligation assumed by the Offeror under the Intermediation Agreement or any other document.

6.4. Subsequent Acquisitions.

According to **(i)** Article 13, paragraph 2 of CVM Resolution 85, if the quorum for the Cancellation Condition is reached, regardless of the number of shares acquired, any shareholder wishing to sell their Outstanding Shares to the Offeror may exercise a sell option in this regard with the Offeror during the three (3) months following the Auction, that is, from October 23, 2025 to January 23, 2026; and **(ii)** Article 43, paragraph 2, II of the Novo Mercado Regulation, if the quorum for the delisting from the Novo Mercado is reached, but the quorum for the registration cancellation is not met, any shareholder wishing to sell their Offer Shares to the Offeror may exercise a sell option in this regard with the Offeror for a period of one (1) month from the Auction, that is, from October 23, 2025 to November 23, 2025 ("Subsequent Acquisitions" and "Subsequent Acquisition Period"). The Offeror will then be obliged to acquire the remaining Offer Shares during the applicable period, at the Total

Offer Amount, adjusted up to the date of actual payment, in accordance with Section 3.6.2 above, and subsequently adjusted as provided in this Offer Notice for any dividends, interest on equity, or amounts from any other distributions, consolidations, or splits, as applicable, which must be made in accordance with the deadlines set forth in Section 6.2 above, being carried out at the Offer Price, duly adjusted up to the effective payment date to shareholders who choose to sell their shares, applying the provisions set forth in Section 13.1 below.

6.5. Settlement Guarantee.

Notwithstanding the provisions of Section 6.2, the Financial Intermediary, by itself or through any of its Affiliates, shall guarantee the financial settlement of the Offer in the Auction, pursuant to Article 8, paragraph 4, of the CVM Resolution 85 and the Intermediation Agreement entered into between the Financial Intermediary and the Offeror, regardless of the fulfillment of any obligation assumed by the Offeror under the Intermediation Agreement or any other document. Furthermore, according to Article 8, paragraph 4, of the CVM Resolution 85 in the cases provided for in Article 13, paragraph 2 of the CVM Resolution 85, the Financial Intermediary will ensure, directly or through Itaú Unibanco S.A. ("Itaú Unibanco"), the settlement of Subsequent Acquisitions, regardless of the fulfillment by the Offeror of any obligation assumed under the Intermediation Agreement or any other document ("Settlement Guarantee").

6.5.1. The Settlement Guarantee does not extend to the payment of the redemption price that will be due to the Company's shareholders, if the general meeting of the Company's shareholders eventually decides, after the Settlement Date, on the redemption of all outstanding shares issued by the Company, as provided for in Article 4, paragraph 5, of the Brazilian Corporations Law.

6.6. Costs, Brokerage Commissions, and Fees.

All costs, brokerage commissions, taxes, and fees related to the sale of the Offer Shares will be borne by the respective shareholders, and those related to the purchase of the Offer Shares will be borne by the Offeror. The expenses for conducting the Auction, such as brokerage fees, and charges instituted by B3, will follow the standard pricing in force at the time of the Auction and will be fully borne by the Offeror.

6.7. Taxes.

The tax aspects of the Offer to the Company's shareholders have not been analyzed by the Financial Intermediary or by the Offeror, which shall not be liable for any possible expense and/or loss resulting therefrom. Each shareholder participating in the Offer acknowledges that any tender offer launched in Brazil may have tax impacts (including for shareholders that are not resident in Brazil, as provided in Section 6.8 below); therefore, it is advisable that any shareholder of the Company intending to participate in the Auction consults with a tax advisor about potential tax consequences arising thereof. Foreign shareholders of the Company should also consult their brokers, custody agents, and their representatives to obtain information about these entities' procedures for assessing and collecting taxes, given that these procedures may vary on a case-by-case basis, as provided in Section 6.8 below.

6.7.1. Any and all taxes imposed on the sale of Offer Shares and/or as a result of the Offer, including, but not limited to, tax on capital gain and tax on financial transactions (IOF), shall be borne exclusively by the selling shareholders, residing in Brazil or abroad. The Offeror and the Financial Intermediary are not liable for any taxes imposed on the sale of Offer Shares and/or arising from the Offer.

6.8. Tax Impacts Related to the Offer.

The Offeror, together with the Financial Intermediary, hereby advises that all shareholders should carefully consider the tax implications associated with any public offering made in Brazil, including, but not limited to, rules and regulations issued by Brazilian tax authorities. Shareholders intending to sell their Offer Shares are encouraged to consult their respective tax advisors to obtain a comprehensive understanding of the applicable tax treatment. The Offeror and the Financial Intermediary shall not be held liable for any legal or tax consequences arising therefrom that may adversely affect the shareholders, without prejudice to the responsibility for executing the withholding and collection of the Withholding Income Tax ("IRRF") due by Non-Resident Investors, as detailed in item 6.8.1 below.

6.8.1. *Tax Impacts Related to the Offer for Non-Resident Investors.*

Pursuant to Article 26 of Law No. 10,833, of December 29, 2003, as amended, and Article 79, §1 of Law No. 8,981, of January 20, 1995, as amended, the Offeror's legal representative shall withhold and collect the IRRF on capital gains realized by Non-Resident Capital Market Investors or Non-Resident Direct Investors (jointly referred to as "Non-Resident Investors") in connection with the sale of the Offer Shares ("Capital Gain"), at the following rates, in accordance with the applicable Brazilian tax legislation and regulations: **(i)** a fixed rate of fifteen percent (15%) for Non-Resident Capital Market Investors that are not domiciled in a jurisdiction deemed to be a favored taxation jurisdiction ("FTJ")¹⁻²; **(ii)** a fixed rate of twenty-five percent (25%) for Non-Resident Direct Investors that are resident in a FTJ; or **(iii)** progressive rates ranging from fifteen percent (15%) to twenty-two and fifty hundredths percent (22.5%), as set forth below, for Non-Resident Capital Market Investors that are domiciled in FTJ, or Non-Resident Direct Investors that are not domiciled in an FTJ, as provided by the Brazilian legislation and Tax Authorities Rulings on the matter:

¹ According to Normative Instruction No. 1,037, dated June 4, 2010, issued by the Brazilian Federal Revenue Service, jurisdictions are deemed "FTJ" (privileged tax jurisdictions or jurisdictions with favored taxation) for tax purposes if they: (i) do not impose income tax or impose it at a rate lower than seventeen percent (17%); or (ii) have internal legislation that does not allow access to information regarding the corporate structure, ownership, or identification of the beneficial owner of the income attributed to non-resident investors.

² As of the date of this Offer Notice, the following jurisdictions are listed as FTJ: Andorra, Anguilla, Antigua and Barbuda, Aruba, Ascension Island, Bahamas, Bahrain, Barbados, Belize, Bermuda, Brunei, Campione D'Italia, Channel Islands (Alderney, Guernsey, Jersey, and Sark), Cayman Islands, Cyprus, Cook Islands, Djibouti, Dominica, Gibraltar, Grenada, Hong Kong, Kiribati, Labuan, Lebanon, Liberia, Liechtenstein, Macau, Maldives, Isle of Man, Marshall Islands, Mauritius, Monaco, Montserrat, Nauru, Niue Island, Norfolk Island, Panama, Pitcairn Island, French Polynesia, Qeshm Islands, American Samoa, Western Samoa, Saint Helena Island, Saint Lucia, Federation of Saint Kitts and Nevis, Saint Pierre and Miquelon Island, Saint Vincent and the Grenadines, Seychelles, Solomon Islands, Kingdom of Swaziland, Oman, Tonga, Tristan da Cunha, Turks and Caicos Islands, Vanuatu, U.S. Virgin Islands, British Virgin Islands, Curaçao, St. Martin, and Ireland.

Amount of Capital Gain	Rates
Up to BRL 5 million	15%
Gains over BRL 5 million and up to BRL 10 million	17.5%
Gains over BRL 10 million and up to BRL 30 million	20%
Gains over BRL 30 million	22.5%

6.8.1.1. The Capital Gain shall correspond to the positive difference between (i) the amount received from the sale of the Offer Shares; and (ii) the average acquisition cost, in BRL, of the shares issued by the Company and held by each Non-Resident Investor ("Average Acquisition Cost").

6.8.1.2. The Offeror, therefore, requests that Non-Resident Investors or their respective legal representatives or custody agents in Brazil (provided they have been duly appointed as legal representatives or custody agents of the Non-Resident Investors, as applicable) submit the information necessary for the calculation of the IRRF, as set forth in the Annex B to this Offer Notice ("Non-Resident Investor Representation Form for IRRF purposes"), duly accompanied by the appropriate supporting documentation (collectively, the "IRRF Documentation"). Once submitted, the IRRF Documentation shall be deemed final and irrevocable, and shall be subject to the terms and conditions set forth in this Offer Notice. In the absence or incompleteness of the IRRF Documentation, the Offeror and its legal representative in Brazil reserve the right to withhold the applicable Withholding Income Tax related to the Capital Gain event of the Non-Resident Investors, assuming a **ZERO** Average Acquisition Cost, as further clarified in Section 6.8.1.6 below.

6.8.1.2.1. For the purposes of this Offer Notice, and to ensure that all tax withholdings are carried out in accordance with applicable law, Non-Resident Investors or their legal representatives, as applicable, must submit the IRRF Documentation at least ten (10) days prior to the Auction Date ("Tax Information Submission Date"), also observing the other terms and conditions set forth in this Section 6.8.1.

6.8.1.2.2. The submission of IRRF Documentation within the aforementioned deadline, regardless of the case, shall not be construed as a binding commitment by the Non-Resident Investors to sell their respective shares in the Offer, nor shall it be construed as tacit agreement to the terms and conditions of the Offer, it being understood that such agreement shall only occur in compliance with the provisions set forth in this Offer Notice

6.8.1.2.3. For the avoidance of doubt, the only documents acceptable as supporting evidence of the Average Acquisition Cost are: brokerage notes for transactions carried out on the Stock Exchange; subscription forms in the case of public or private capital increases; purchase and sale agreements for private transactions; share exchange agreements; share exchange agreements, corporate documents evidencing acquisitions made through corporate restructurings; wills, donation agreements and/or deeds of

partition in the case of non-onerous acquisitions. In all cases, in addition to the supporting documentation, the Non-Resident Investor must also submit a calculation worksheet in Excel format, detailing their Average Acquisition Cost and referencing the corresponding supporting documents. Any document not expressly listed above and/or not referenced in the calculation worksheet shall not be deemed valid supporting documentation.

6.8.1.3. The duly completed and signed Non-Resident Investor Representation Form for IRRF purposes – by means of an electronic signature linked to the signatory's Individual Taxpayer I.D. (CPF), which may be executed electronically through the certification process made available by ICP-Brasil, pursuant to paragraph 1 of Article 10 of Provisional Measure No. 2,200-2, dated August 24, 2001 (“Electronic Signature”) – together with the corresponding supporting documentation, must be submitted to the Offeror by 6:00 p.m. (Brasília time) on the Tax Information Submission Date, via the following email Opa-wilsonsons@mellotorres.com.br. The email subject line must read: “Average Cost of Shares’ Acquisition – Non-Resident Investors.” Non-Resident Investors may access the editable version of the Non-Resident Investor Representation Form for IRRF purposes at the following website: <https://ri.wilsonsons.com.br/oferta-publica/>.

6.8.1.4. The Offeror and its legal representative shall rely upon the information and supporting documentation provided by the Non-Resident Investors or, as applicable, by their duly appointed legal representatives or local custody agents in Brazil, to calculate the Capital Gain and the amount of IRRF to be withheld. The Non-Resident Investors, or their respective legal representatives or custody agents in Brazil, as the case may be, shall be solely responsible for the accuracy, completeness, and timely submission of such information and documentation, and shall indemnify and hold the Offeror and its legal representative harmless from and against any losses, damages, or liabilities arising from any inaccuracy, omission, delay, or falsity therein.

6.8.1.5. Non-Resident Investors are responsible for the information provided through the Non-Resident Investor Representation Form for IRRF Purposes and the IRRF Documentation, including any information that may be classified as personal data under the LGPD. The Offeror and its legal representative shall not act as controllers of personal data and shall not be liable for any security incident, request for information from data subjects, or any administrative proceeding or communication with the Brazilian National Data Protection Authority.

6.8.1.6. For the purpose of settling the Offer, Non-Resident Investors acknowledge that **(i)** B3 will send the results of the Auction - including their names, CPF or CNPJ/MF, number of shares sold, gross sales amount, and tax jurisdiction - to the Intermediary Institutions; **(ii)** the Financial Intermediary will subsequently share the information mentioned in item “i” above with the Offeror and its legal representative, as the IRRF withholding agent; **(iii)** the Offeror and its legal representative shall rely upon the information provided by and related to Non-Resident Investors, as set forth in items 6.5.1.2 and “ii” above, for the purposes of calculating the net amount payable to each Non-Resident Investor after the Auction; **(iv)** the Offeror shall share the calculations referred to in item “iii” above with the Financial Intermediary; **(v)** the Financial

Intermediary shall share the calculations referred to in item "iii" with B3 for purposes of enabling the settlement; and **(vi)** the Price per Share to be received by the Non-Resident Investor from the Offeror shall be net of the IRRF amount withheld, and no gross-up shall be due by the Offeror. Non-Resident Investors acknowledge that any collection, storage, processing, or transmission of data may constitute the processing of personal data under LGPD and shall be conducted by all applicable laws and regulations. If B3 does not receive, by 3:00 p.m. on the Business Day immediately prior to the Settlement Date, the information regarding the amount of IRRF to be collected, settlement for the respective shareholder shall occur based on the gross sale amounts, that is, the full Share Price, without deduction of the IRRF.

6.8.1.7. The Offeror clarifies that, pursuant to applicable laws and regulations, **(i)** if a Non-Resident Investor fails to submit the duly completed and signed Non-Resident Investor Representation Form for IRRF purposes – with a Electronic Signature - together with all the appropriate supporting documentation and calculation worksheet in Excel format (as per item 6.8.1.2.1 above) required for the calculation of the IRRF due, the Offeror shall consider such investor's acquisition cost to be zero (BRL 0.00), and the entire proceeds from the sale of the Offer Shares shall be treated as Capital Gain; **(ii)** if a Non-Resident Investor fails to provide their tax jurisdiction by the Tax Information Submission Date, but submits the remaining information and supporting documentation necessary, including the calculation worksheet, for the calculation of the IRRF, the Offeror shall apply the progressive rates of fifteen percent (15%) to twenty-two and fifty hundredths percent (22.5%) to such investor's Capital Gain in case of a Non-Resident Capital Market Investor, or the flat rate of twenty-five percent (25%) in case of an Non-Resident Direct Investor; **(iii)** if the Average Acquisition Cost per share indicated in the table - pursuant to the model provided in item 6.8.1.2 above - diverges from the supporting information submitted, the Offeror and its legal representative shall consider the Average Acquisition Cost per share to be the amount that results in the highest IRRF payable; and **(iv)** by accepting the Offering, the Non-Resident Investors authorize the Offeror to withhold and collect the IRRF as described above.

6.8.1.8. In the event that a Non-Resident Investor disagrees, for any reason, with the withholding and/or the amount of IRRF withheld and paid by the Offeror to the tax authorities and/or its legal representative, such investor shall consult its legal advisor at its own expenses and, if it is the case, pursue any claim before the competent tax authorities. By accepting the Offering, the Non-Resident Investor expressly waives any right to claim reimbursement, indemnification, or any other form of compensation from the Offeror or its legal representative in connection with the withholding and collection of the IRRF.

6.8.1.9. In the event of Subsequent Acquisitions carried out as from January 1, 2026, the Offeror clarifies that it will comply with the new tax rules in force on the date of financial settlement.

6.8.1.10. Indemnification. Under no circumstances shall the Offeror and its legal representative be held liable to the shareholders or to any parties involved in the Offer, as set forth in this Offer Notice, for the calculation and payment of IRRF in accordance

with this Offer Notice or any information provided by the Non-Resident Investors or their respective legal representatives or custody agents in Brazil in connection with the calculation of the IRRF. Suppose any such information is insufficient, false, inaccurate, inconsistent, or outdated. In that case, the Non-Resident Investor irrevocably agrees to indemnify and hold the Offeror harmless from and against any claims, losses, liabilities, damages, costs, and expenses that may arise as a result of such information, in connection with the calculation of the IRRF. Should any legal proceeding be initiated or threatened against the Offeror in which damages may be claimed based on such information, the Non-Resident Investor shall reimburse or pay the full amount that the Offeror may be required to pay or become liable for as a result of any such loss, action, damage, or related liability, and shall also bear the Offeror's legal costs and attorneys' fees incurred throughout such proceeding, as requested by the Offeror.

7. REGISTRATION CANCELLATION

7.1 The Tender Offer for Registration Cancellation will be considered completed as long as (a) shareholders holding more than two-thirds (2/3) of the Eligible Shares (1) accept the Tender Offer for Registration Cancellation by selling their shares, or (2) expressly agree to the registration cancellation and, consequently, to the delisting from the Novo Mercado, without selling their respective shares; and (b) all other conditions set forth in this Offer Notice are met ("Cancellation Condition"). In this case, the Company will request the cancellation of its issuer registration, pursuant to paragraphs 3 and 7 of Article 55 of CVM Resolution 80, noting that: (i) the CVM's SRE will have 15 (fifteen) Business Days, counted from the date of submission of the last document completing the instruction of the Registration Cancellation, to verify compliance with the requirements established in Article 51 and 52, item II, of CVM Resolution 80 (this period may only be suspended once, in the case additional requirements are presented (which must be fulfilled by the Company within thirty (30) Business Days), and will restart upon compliance with such requirements; and (ii) the CVM's Superintendence of Corporate Relations (SEP) shall have fifteen (15) Business Days, counted from the end of the period indicated in item "(i)" above, to approve or reject the registration cancellation request.

7.1.1 *Non-Fulfillment.*

If any of the conditions established in CVM Resolution 80 and CVM Resolution 85 are not fulfilled, the Company shall remain registered with the CVM as a Category "A" securities issuer.

7.1.2 *Non-Existence of Other Securities Issued by the Company.*

For the purposes of Articles 51 and 52 of CVM Resolution 80, the Company hereby declares that, apart from the shares issued by the Company, there are no other securities issued by the Company.

7.1.3 *Redemption of Outstanding Shares.*

If the Cancellation Condition has been fulfilled and the Outstanding Shares remaining after the completion of the Tender Offer represent less than five percent (5%) of the

total shares issued by the Company, the Offeror, pursuant to Article 4, paragraph 5 of the Brazilian Corporations Law, may convene an extraordinary general meeting of the Company to approve the mandatory redemption of the remaining Outstanding Shares.

7.1.4 *Redemption Price.*

The redemption price shall be equivalent to the Offer's price, plus interests based on the daily average variation of the SELIC Rate, calculated pro rata temporis from the Settlement Date until the date of effective payment. applying mutatis mutandis the provisions set forth in Section 6 above, provided that the provisions regarding the Settlement Guarantee, as set forth in Section 6.5 above, shall be duly observed.

7.1.5 *Payment of the Redemption Price.*

The payment of the redemption price shall be made from an up-to-date bank account owned by the shareholder, within fifteen (15) days after approval at the extraordinary general meeting.

7.1.6 *Disclosure of Material Fact.*

All information related to the redemption will be disclosed by the Company in due time through a Material Fact, based on the information received from the Offeror, in accordance with item II of Article 24 of CVM Resolution 85. If the Company's publicly held company registration has already been effectively canceled, the redemption information will be disclosed through its website.

7.1.7 *Bank Wire Impossibility.*

If the bank wire of the amount corresponding to the redemption price is non-executable due to outdated information regarding any shareholder's bank account, the Offeror shall retain the total amount in its bank account, and such funds shall remain available for withdrawal within a period of ten (10) years, in accordance with the CVM Board decision of March 27, 2018, in CVM Process No. RJ-2014-9881. In this case, the referred funds will not be subject to any financial adjustment or compensation and can only be withdrawn directly and personally by the respective shareholder, or by the Offeror, presenting an official identity document, or by a duly appointed attorney. All information related to the redemption mentioned must be disclosed in material fact, in accordance with item II of Article 24 of CVM Resolution 85. Other information regarding the financial institution where the funds will be deposited, locations for providing such services to shareholders, and documents necessary for the effective redemption of the paid amounts will be disclosed by the Company through a material fact.

8 APPRAISAL REPORT

8.1 The Appraiser prepared a valuation report on the Company, dated June 10, 2025, resubmitted on August 10 and 28, 2025, for the purpose of complying with requirements, based on the Company's annual financial information with a base date of December 31, 2024 ("Company's Financial Statements"), in compliance with the provisions of Article 9 and Annex C of CVM Resolution 85 and paragraph 4 of Article 4 of

Brazilian Corporations Law (“Appraisal Report”). The table below shows the methodologies used in the Appraisal Report and the respective values per share issued by the Company.

Methodology	Period (dd/mm/yyyy)	BRL/Share
Value Based on Discounted Cash Flow	31/12/2024	16.48
Value Based on Market Multiple (EV/EBITDA) (average)	31/12/2024	17.12
Value Based on Market Multiple (EV/EBITDA) (median)	31/12/2024	15.85
Value Based on Shareholder’s Equity (Book Value)	31/12/2024	6.46
Value Based on the Acquisition of a Majority Stake	21/10/2024	17.50
VWAP For The 12 Months Immediately Prior To The Material Fact	04/06/2024 to 04/06/2025	16.57
VWAP Between The Date of the Material Fact and Last Business Day Before Issuance Of The Appraisal Report	04/06/2025 to 09/06/2025	17.39
VWAP on the 12 Months Prior to the Valuation Date of the Appraisal Report	01/01/2024 to 31/12/2024	16.48
VWAP between the valuation date of the Appraisal Report and the Last Business Day Prior to the issuance of the Appraisal Report	31/12/2024 to 09/06/2025	17.08

8.2 The Appraiser considered the volume-weighted average price (“VWAP”) of the Company’s Shares between the valuation base date and the last business day before issuance of the Appraisal Report as the most appropriate methodology to determine the fair price of the shares issued by the Company.

8.3 Assumptions and Information Used for the Valuation.

The assumptions and information used to prepare the Appraisal Report are detailed on pages 34 to 36 of the Appraisal Report.

8.4 Independent Evaluation.

Notwithstanding the existence of the Appraisal Report, each shareholder must make an independent assessment of the information contained in the Appraisal Report and in this Offer Notice and decide, at its own discretion and at its own judgment, account and risk, on the convenience and interest in disposing of its respective shares under the terms of this Offer Notice, as well as its option for the Offer Price, and the Offeror, the Appraiser, the Financial Intermediary or the Company shall not be liable for the decision made. The Appraiser and/or the Financial Intermediary have no responsibility for the decisions of the shareholders. Each shareholder should consult their lawyer or financial and tax advisor on the consequences of participating or not participating in the Offer. Furthermore, as the preparation of the

Appraisal Report is a complex process involving subjective judgments and is not susceptible to partial analysis or summary description, the Appraisal Report should be analyzed as a whole, *i.e.* in its entirety. The analysis of selected parts, summaries or specific aspects, or those made without the necessary knowledge, may result in an incomplete and/or incorrect understanding of the analysis carried out by the Appraiser and the conclusions of the Appraisal Report.

8.5 Appraiser's Statements.

The Appraiser stated in the Appraisal Report that: **(a)** it does not own or manage, either directly or indirectly through any of its Related Parties, any securities issued by the Company or derivatives referenced therein; **(b)** there are no commercial or credit relationships of any kind that could impact the Company's Appraisal Report; **(c)** there are no conflicts of interest that could jeopardize the independence required to carry out the activities related to the Appraisal Report; **(d)** the contracted fees related to the execution of the Appraisal Report are fixed, in the amount of BRL 165,000.00 (one hundred sixty-five thousand Brazilian reais), gross, with no contingent or variable component to their remuneration; and **(e)** the Offeror, the Company and its shareholders did not direct, interfere with, limit, hinder or practice any related to the preparation of the Appraisal Report.

8.6 Closure of the Deadline for Requesting a New Independent Evaluation.

The period of fifteen (15) days, counted from the announcement of the Offer, for the Company's shareholders, who hold at least ten percent (10%) of the Outstanding Shares, to request the Company's administrators to call a special general meeting to deliberate on the preparation of a new appraisal report, in accordance with Article 4-A of the Corporations Law, was closed on June 30, 2025, without the Company having received any request for such a call.

9 **INFORMATION ABOUT THE OFFEROR**

9.1 Headquarters.

The Offeror is headquartered at 11B, Boulevard Joseph II, L-1840, City of Luxembourg, Grand Duchy of Luxembourg.

9.2 Corporate Purpose.

Acquisition, management, and disposal of shares in Luxembourg or abroad.

9.3 History of the Offeror and Development of its Activities.

SAS is a wholly owned indirect subsidiary of MSC Mediterranean Shipping Company S.A. ("MSC").

9.4 Shareholding Structure.

The Offeror is indirectly controlled by MSC. Founded in 1970 and headquartered in Geneva, Switzerland, MSC is a private corporation run by the Aponte family. A world leader in container shipping, MSC has evolved from a one-ship operation into a globally respected business with a fleet exceeding nine hundred (900) ships and more than two hundred thousand (200,000) employees. MSC is a global company operating in the maritime transport and logistics sector, and it has also been present in one hundred fifty-five (155) countries. Through a network of six hundred seventy-five (675) offices, MSC facilitates international trade between the world's main economies and emerging markets on all continents. MSC calls at five hundred twenty (520) ports on three hundred (300) trade routes, transporting around twenty-seven million (27) TEU (twenty-foot equivalent unit) annually through its modern fleet equipped with the latest green technologies. Over the years, MSC has diversified its activities to include land transportation, logistics, a growing portfolio of port terminal operations as well as towage operation. Today, the group's focus remains true to its roots and continues to build and retain long-term, trusted partnerships with clients of all sizes and scales.

9.5 Company's Shares Held by the Offeror.

The Offeror, directly or through its Related Parties, holds three hundred one million, five hundred eighty-one thousand, three hundred forty-eight (301,581,348) Company's Shares on the date hereof. Neither the Offeror nor any of its Related Parties **(i)** is a party to any agreement, preliminary agreement, contract, preliminary contract, option, letters of intent, or any other legal documents relating to the acquisition, disposal, or loan of securities issued by the Company; **(ii)** is exposed to any derivative based on securities issued by the Company or **(iii)** holds any other security issued by the Company.

9.6 Contracts between the Offeror, the Company, and Related Parties.

The Offeror declares that there are no agreements, contracts (other than the SPA), pre-contracts, options, letters of intent or any other similar legal instruments executed within the past six (6) months between **(i)** the Offeror or any persons related to the Offeror; and **(ii)** the Company, its managers and/or shareholders holding more than five percent (5%) of the shares subject to the Offer, or any person related to the aforementioned parties. Furthermore, the Offeror declares that neither the Offeror nor any persons related to the Offeror are parties to or beneficiaries of contracts (other than the SPA), pre-contracts, options, letters of intent or any other legal instruments providing for the acquisition or disposal of securities issued by the Company.

10 **INFORMATION ABOUT THE COMPANY**

The information below about the Company was obtained from public documents available at the Company's investor relations and on the CVM's websites.

10.1 Headquarters.

The Company is headquartered in the City of Rio de Janeiro, State of Rio de Janeiro, at Praia de Botafogo, No. 186, 4º floor, room 301, Botafogo, ZIP Code 22250-145.

10.2 Corporate Purpose.

The Company is a leading integrated operator of port and maritime logistics in Brazil, offering a comprehensive range of services to support domestic and international trade, as well as the oil and gas industry. The company's primary business activities include **(i)** Port Terminals – Managing container terminals in Rio Grande and Salvador, facilitating efficient cargo handling and storage to support trade and logistics operations; **(ii)** Towage Services – Operating the largest tugboat fleet in Latin America, providing harbor and ocean towage, salvage support, and assistance for offshore oil and gas operations; **(iii)** Logistics – Offering general and bonded warehousing, inventory management, distribution, transport management, and foreign trade solutions to optimize supply chain efficiency; **(iv)** Shipping Agency – Acting on behalf of shipowners, rendering commercial representation in major Brazilian ports and ensuring smooth vessel operations; **(v)** Offshore Support – Through a joint venture, providing specialized services for oil and gas exploration and production, including the operation of Platform Supply Vessels (PSVs) to support offshore activities; and **(vi)** Shipyards – Specializing in the construction, conversion, maintenance, and repair of vessels, marine, and offshore structures, supporting Brazil's maritime industry with state-of-the-art shipbuilding capabilities.

10.3 History of Company and Development of its Activities.

The Company is one of the oldest and most established maritime and logistics companies in Brazil, with a history dating back to 1837. The company was founded by Edward and Fleetwood P. Wilson. Initially, the Company focused on shipping agency services, assisting vessels arriving at Brazilian ports. As Brazil's economy and trade expanded, the Company grew alongside it, diversifying its operations over the years. By the 19th and early 20th centuries, the company had already become a key player in the country's port and maritime infrastructure, supporting industries such as oil and gas, international trade, and logistics. During the 20th century, the Company expanded its services beyond shipping agencies, investing in tugboat operations, port terminals, offshore support, shipbuilding, and logistics. The company established Tecon Salvador, one of Brazil's most modern container terminals, reinforcing its strategic presence in port operations. It also developed one of the largest tugboat fleets in South America, providing essential support for vessel maneuvers in Brazilian ports. Entering the 21st century, the Company continued its path of modernization and innovation, adapting to new market demands and investing in technology to improve efficiency and sustainability in its operations. The company has been a significant partner in Brazil's offshore oil and gas industry, offering maritime support services that contribute to the development of the sector. Today, the Company remains a leading maritime and logistics company, playing a crucial role in facilitating foreign trade, port operations, and offshore activities in Brazil. With nearly two centuries of experience, it continues to invest in infrastructure, technology, and sustainability, ensuring its position as a trusted and innovative company in the maritime sector.

10.4 Capital Stock.

The Company's current capital stock, fully subscribed for and paid-in, is BRL 1,374,292,369.90 (one billion, three hundred seventy-four million, two hundred ninety-

two thousand, three hundred sixty-nine reais and ninety centavos) divided into 442,931,900 (four hundred forty-two million, nine hundred thirty-one thousand, nine hundred) book-entry common shares as disclosed at the investors in the minutes of the Company's Board of Directors' Meeting, held on August 7, 2025, available at <https://ri.wilsonsons.com.br/governanca-corporativa/atas-e-editais-de-convocacao>.

10.5 Shareholding Structure.

On the date of this Notice, the Company's current shareholding structure is as follows:

Shareholders	Type and Class of Shares	Number of Shares	% of the Share Capital
SAS Shipping Agencies Services SARL (Offeror/Controlling Shareholder)	Common (ON)	301.581.348	68,09%
Parties Related to the Offeror/Controlling Shareholder	Common (ON)	0	0,00%
Managers (members of the board of directors and statutory officers)	Common (ON)	5.924.346	1,34%
Treasury	Common (ON)	0	0,00%
Outstanding Shares	Common (ON)	135.426.206	30,57%
Diluted Share Capital	Common (ON)	442.931.900	100,00%

10.6 Selected Financial Indicators of the Company.

The table below contains some financial indicators of the Company, based on the consolidated financial statements for the periods indicated, produced in accordance with the International Financial Reporting Standards (IFRS):

(BRL mm)	2023	2024	1Q 2025-LTM	2Q 2025-LTM
Net equity	2,353.9	2,849.4	2,749.3	2,602.5
Total assets	5,766.9	6,705.5	6,508.8	6,278.7
Total liabilities	3,413.0	3,856.2	3,759.5	3,676.3
Net revenue	2,427.2	2,925.9	3,052.3	3,128.8

Gross profit	1,099.5	1,384.2	1,459,9	1,509.9
Gross Margin (%)	45.30%	47.31%	47.83%	48.26%
Adjusted EBITDA	1,038.7	1,335.8	1,420.0	1,501.1
EBITDA Margin (%)	42.79%	45.65%	46.52%	47.98%
Net Profit	404,9	488.6	577.9	701.1
Net Margin (%)	16.68%	16.70%	18.94%	22.41%
Outstanding shares (mm of shares)	440.0	441.0	441.0	441.0
Net debt (Net Cash)	2,422.0	2,321.7	2,130.5	2,389. 5
Net Debt/Net Equity (x)	1.0x	0.8x	0.8x	0.9x

Liquidity Ratios	2023	2024	1T25 LTM	2T25 LTM
Working Capital (WC) (BRL mm)	69.1	209.0	134.6	(155.1)
Current Ratio (x)	1.1x	1.2x	1.1x	0.9x
Quick Ratio (x)	1.0x	1.1x	1.0x	0.7x
Activity Ratios				
Total Asset Turnover (x)	0.4x	0.4x	0.5x	0.5x
Fixed Asset Turnover (x)	0.8x	0.9x	1.0x	1.0x
Average Collection Period (days)	47.2	47.6	41.4	40.3
Average Payment Period (days)	40.7	41.1	38.4	42.8
Inventory Turnover (x)	15.8x	13.8x	15.0x	13.7x
Debt Ratios				
Debt Ratio (x)	0.6x	0.6x	0.6x	0.6x
Interest Coverage Ratio (x)	4.0x	5.6x	6.1x	6.5x
Profitability Ratios				
Return on Assets (ROA) (%)	7.02%	7.29%	8.88%	11.17%

Return on Equity (ROE) (%)	17.20%	17.15%	21.02%	26.94%
Earnings per Share (EPS) (BRL per share)	0.9	1.1	1.3	1.6

10.7 Financial Statements.

The Company's annual and interim financial statements are available at the following websites: ri.wilsonsons.com.br gov.br/cvm/pt-br and www.b3.com.br. Such information is incorporated by reference herein.

10.8 Historical Share Information.

Period	Traded amount (number of shares)	Financial volume (BRL)	Weighted average price (BRL per share)
January-2024	7,112,900	119,993,643.00	16.87
February-2024	7,334,900	124,077,288.00	16.92
March-2024	8,706,500	155,132,470.00	17.82
April-2024	17,501,100	301,294,147.00	17.22
May-2024	22,658,100	371,977,748.00	16.42
June-2024	7,588,200	113,014,687.00	14.89
July-2024	8,987,900	140,549,214.00	15.64
August-2024	13,081,700	221,404,168.00	16.92
September-2024	29,183,100	498,976,110.00	17.10
October-2024	60,022,200	985,771,675.00	16.42
November-2024	38,119,300	600,300,921.00	15.75
December-2024	72,293,200	1,197,738,379.00	16.57

10.9 Net Equity Value of Shares.

Period	Net Equity (BRL mm)	Outstanding Shares (mm)	Net Equity Value per Share (BRL)
According to annual and interim financial statements of the Company	2Q25: 2,602.5	2Q25: 441.0	2Q25: 5.90
	1Q25: 2,749.3	1Q25: 441.0	1Q25: 6.23
	4Q24: 2,849.4	4Q24: 441.0	4Q24: 6.46
	3Q24: 2,612.6	3Q24: 440.4	3Q24: 5.93
	2Q24: 2,546.0	2Q24: 440.0	2Q24: 5.79
	1Q24: 2,456.2	1Q24: 440.0	1Q24: 5.58

from the past two years.	4Q23: 2,353.9	4Q23: 440.0	4Q23: 5.35
	3Q23: 2,300.6	3Q23: 440.0	3Q23: 5.23
	2Q23: 2,278.9	2Q23: 440.0	2Q23: 5.18
	1Q23: 2,251.2	1Q23: 440.0	1Q23: 5.12

10.10 Historical Dividend Information.

In the year ended December 31st, 2024, the Company distributed BRL 335,487,310.56 (three hundred and thirty-five million, four hundred and eighty-seven thousand, three hundred and ten reais and fifty-six cents) as dividends. No interest on the Company's equity was distributed.

10.11 Rights of the Shares Issued by the Company.

The shares issued by the Company entitle the holders thereof to the same rights without distinction. Each share issued by the Company entitles its holder to one vote with respect to resolutions at the Company General shareholders' Meeting, as well as **(i)** the right to a minimum mandatory dividend, at the end of each fiscal year, equivalent to twenty five percent (25%) of adjusted net income, pursuant to Article 202 of the Brazilian Corporations Law and Article 24, (b) of Company's Bylaws; **(ii)** in the event of a direct or indirect sale of Control of the Company, through a single transaction or a series of transactions, the right to sell its shares under the same terms and conditions ensured to the controlling selling shareholders (tag-along at one hundred percent (100%) of the price); **(iii)** in the event the Company is no longer a publicly-held company or the shares of the Company are delisted from Novo Mercado, the right to sell its shares in a public offer to be launched by the controlling shareholders of the Company, at the respective economic value determined upon preparation of a valuation report by an independent and specialized company with recognized experience provided that the costs in connection with the preparation of such report shall be fully assumed by the controlling shareholders of the Company; and **(iv)** all other rights associated with the shares, pursuant to the terms set forth in the *Novo Mercado* Regulations, the Bylaws of the Company and the Brazilian Corporations Law.

10.12 Preemptive Rights.

In accordance with the Brazilian Corporation Law, holders of the Company shares shall be entitled to the preemptive right to acquire additional shares issued by the Company pro rata to their shareholding interest therein in the event of any capital increase by the Company.

10.13 Public Information.

The Offeror represents that all information provided in this Section 10 is public and was disclosed by the Company on its investors' relation website at ri.wilsonsons.com.br/governanca-corporativa/estrutura-societaria/, as well as in the CVM website as required by the applicable law. The Offeror and the Financial Intermediary shall not be held liable for incompleteness or inaccuracy of the information provided hereunder.

11 INFORMATION ABOUT THE FINANCIAL INTERMEDIARY

11.1 Relationship between the Financial Intermediary and the Offeror.

Except with regard to the Offer, the Financial Intermediary does not currently have any relationship with the Offeror. The Offeror may, in the future, contract the Financial Intermediary or companies of its economic conglomerate to carry out usual financial operations, including, among others, investments, securities issues, provision of investment banking services, market training, credit, a finance consulting firm, or any other financial operations necessary to carry out its activities.

11.1.1 In addition to the relationship arising from the Offer, the Intermediation Agreement, and other documents related to the Offer, the Financial Intermediary, Itaú BBA and/or companies within its financial conglomerate maintain the following commercial relationship with the Offeror and companies within its economic group: the Offeror and/or entities within its economic group hold bank deposits and/or investments, credit transactions, and payment and collection arrangements with Itaú. The Offeror has engaged and may, in the future, engage Itaú and/or entities belonging to its financial conglomerate to provide investment banking, financial advisory, brokerage, account opening, commercial and credit transaction services, or any other services or transactions necessary for the conduct of its business, for which they expect to be compensated. There is no conflict of interest between the Company and Itaú that could limit the autonomy required of the Financial Intermediary in the performance of its duties for the Offer.

11.2 Ownership of Shares by the Financial Intermediary.

Neither the Financial Intermediary, its Controlling entity, nor any of their related parties (directly or through discretionary investment management) **(i)** hold any securities (including shares) issued by the Company; **(ii)** loaned or borrowed any securities of the Company; **(ii)** is exposed to any derivative referenced in securities issued by the Company; and **(iv)** is a party to any agreement, preliminary agreement, contract, preliminary contract, option, letters of intent, or any other legal documents relating to the acquisition or disposal of securities issued by the Company.

12 REPRESENTATIONS OF THE OFFEROR AND THE FINANCIAL INTERMEDIARY

12.1 Representations of the Offeror.

The Offeror represents that:

12.1.1 It is responsible for the accuracy, quality, and sufficiency of the information provided to the market in this Offer, as well as for eventual damages caused to the Company, its shareholders, and third parties due to gross negligence or willful misconduct arising from false, inaccurate, or omitted information provided in this Offer, pursuant to Article 8, paragraph 1 of the CVM Resolution 85.

12.1.2 It is not aware of the existence of any facts or circumstances, not unveiled to the public, that may significantly influence the Company's results or the market price of the shares subject to the Offer;

12.1.3 The Offeror does not hold, shares, or other securities issued by the Company, except as disclosed under Section 9.5 above;

12.1.4 The Offeror is not, as of the date of this Offer Notice, party to any loans, as borrower or lender, of securities issued by the Company;

12.1.5 The Offeror is not, as of the date of this Offer Notice, subject to exposure in connection with derivatives referenced in securities of the Company;

12.1.6 The Offeror acknowledges that, in accordance with Article 21 of CVM Resolution 85, if the Offeror acquires Offer Shares after the date of publication of this Offer Notice and before the Auction Date, the Offeror shall increase the Initial Price per Share, through an amendment of this Offer Notice, in accordance with Article 6 of CVM Resolution 85;

12.1.7 The Offeror is not a party to or beneficiary of, on the date hereof, and did not enter into, in the past six (6) months prior to the date of this Offer Notice, any agreements, options, or any other similar legal acts with the Company, its management or shareholders representing more than five percent (5%) of Offer Shares, which provided for the acquisition or disposal of securities issued by the Company, directly related to the Offer;

12.1.8 The Offeror, in accordance with Article 13, subsection I, of CVM Resolution 85, is obligated to pay the Company's shareholders who accepted the Offer, sold their shares during the Subsequent Acquisition Period, or who have been compulsorily redeemed by the Company, the potential higher difference, if any, between the Adjusted Price per Share: (i) by the accumulated SELIC Rate, pro rata temporis from the Settlement Date until the actual payment date of the amount that would be due, and (ii) by any bonuses, splits, consolidations, and conversions of the common shares issued by the Company that may have occurred, and: (a) the amount per share that would be due, or that may be due to the Company's shareholders, in the event that within one (1) year from the Auction Date, any fact arises or comes to impose the mandatory public offering for the acquisition of shares, in accordance with Article 2, subsections I to III of CVM Resolution 85; and (b) the amount per share, as applicable, to which they would have been entitled, had they still been the Company's shareholders and dissenting from a resolution of the Company that approves the occurrence of any corporate event that permits the exercise of the withdrawal right, when this event occurs within one (1) year from the Auction Date.

12.1.8.1. Any information regarding the payment of the price difference mentioned in Section 12.1.8 above will be disclosed by the Company through a material fact or on the Company's website, if the Company is no longer registered with the CVM.

12.1.8.2. The Offeror confirms that all information provided to the CVM and to the market in connection with the Offer is true and complete and, therefore, it is responsible for the truthfulness, quality, and sufficiency of the information provided to the CVM and the market, in accordance with the terms and conditions of Brazilian legislation, as well as for any damages caused to the Company, its shareholders, and third parties, due to willful misconduct or negligence, as a result of any falsehood, inaccuracy, or omission in such information.

12.1.8.3. The Offeror declares, pursuant to article 13, item IV, of CVM Resolution 85, that, except for the Control Shares acquired under the Transaction, there have been no relevant private negotiations between independent parties involving the Offeror, the Company or related parties in the past twelve (12) months. The Shares Acquired on the Stock Exchange were acquired on B3 for a price lower than the Initial Price per Share; and

12.1.8.4. The Offeror declares, in accordance with article 23 of CVM Resolution 85, that there has been no public or private subscription of shares issued by the Company in the past twelve (12) months that would fall within the parameters set forth in said article.

12.2 Representation of the Financial Intermediary.

The Financial Intermediary declares that it has fulfilled, on its own and on behalf of Itaú, the obligations set forth in paragraph 2 of Article 8 of CVM Resolution 85. That is, for the purposes of Article 13, Item V, of CVM Resolution 85, the Financial Intermediary declares that it has taken all precautions and acted with high standards of diligence to ensure that the information provided by the Offeror is true, consistent, correct, and sufficient, being responsible for any omission in this duty, as well as having verified the sufficiency and quality of the information provided to the market throughout the entire Offer process, necessary for decision-making by investors, including the eventual and periodic information required from the Company and those contained in this Offer Notice, in accordance with Article 8, paragraph 2, of CVM Resolution 85.

12.2.1 Subject to the exceptions provided for in Article 8, paragraph 7 of the CVM Resolution 85, the Financial Intermediary and related parties related to it who operate in the financial market are prohibited from trading securities issued by the Company, or referenced to them, as well as to carry out public research and reports on the Company and the Offer, pursuant to the provisions of Article 8, paragraph 6 of the CVM Resolution 85. In this sense, and in compliance with Article 8, paragraph 8 of the CVM Resolution 85, the Financial Intermediary clarifies that it has adopted adequate procedures to ensure compliance with such provisions.

12.2.2 For the avoidance of doubt, the trading restrictions set forth in Section 12.2.1 above shall not apply, pursuant to paragraph 7 of Article 8 of CVM Resolution 85, in the following situations: **(i)** trades carried out on behalf of third parties; **(ii)** transactions clearly intended to replicate equity indices, certificates or depository

receipts of securities; **(iii)** transactions intended to hedge positions assumed in derivatives contracted with third parties; **(iv)** transactions carried out in the capacity of market maker, pursuant to applicable regulations; **(v)** discretionary management of third-party investment portfolios; **(vi)** acquisition of securities upon client request for the purpose of providing liquidity, as well as the subsequent disposal of such securities; **(vii)** arbitrage transactions involving (a) securities and their respective depository receipts, or (b) equity indices and related futures contracts; and **(viii)** transactions carried out to comply with obligations undertaken prior to the engagement as Financial Intermediary, arising from (a) securities lending transactions, (b) exercise of call or put options by third parties, or (c) forward purchase and sale agreements.

12.3 The Offeror and its affiliated persons are aware of the obligation to be prohibited from making a new public offer for the acquisition of shares concerning the same shares subject to a previous public offer for the acquisition of shares, except after the expiration of a period of one (1) year from the auction of the previous public offer for the acquisition of shares, unless they are required to do so, or if they extend to the offerees of the previous public offer for the acquisition of shares the same conditions of the new public offer for the acquisition of shares, paying them the updated price difference, if any.

13 ADDITIONAL INFORMATION

13.1 Lack of Liquidity and Reduction in the Level of Information After the Tender Offer.

If the Tender Offer for Registration Cancellation is completed, the Company will request to CVM to proceed with the cancellation of the Company's securities issuer registration. Except for acquisitions within three (3) months after the Auction or in the case of approval for the redemption of remaining shares in the market, shareholders should know that the Offer Shares will lack liquidity and might be unable to sell their shares again. Also, public information about the Company will be less available as it will become a privately held company and follow the disclosure rules for private companies under Brazilian Corporations Law.

13.2 Access to the Offer Notice.

The Offer Notice are at the disposal of any interested Person at the addresses indicated in Section 13.3 below.

13.3 Websites and addresses.

The Offer Notice and further information on the Offer may be obtained at the following addresses and websites, none of which is incorporated by reference herein:

SAS SHIPPING AGENCIES SERVICES SÀRL

Boulevard Joseph II, 11B, L-1840
City of Luxembourg, Grand Duchy of Luxembourg
<https://www.msc.com>

WILSON SONS S.A.

Praia de Botafogo, No. 186, 4th floor, room 301
Rio de Janeiro – RJ, ZIP Code 22250-145
<https://ri.wilsonsons.com.br>

ITAÚ BBA ASSESSORIA FINANCEIRA S.A.

Avenida Brigadeiro Faria Lima, No. 3500, 2nd floor
São Paulo, SP, ZIP Code 04538-132
<https://www.itaubba.com.br/itautba-pt/ofertas-publicas>

BANCO SANTANDER (BRASIL) S.A.

Avenida Presidente Juscelino Kubitschek, No. 2.041, 24th floor
São Paulo – SP, ZIP Code 04543-011
<https://www.santander.com.br>

CVM

Rua Sete de Setembro, No. 111, 2nd andar
Rio de Janeiro – RJ, ZIP Code 20050-006
<http://www.cvm.gov.br>

B3 S.A. – BRASIL, BOLSA, BALCÃO

Praça Antonio Prado, 48, 2nd floor
São Paulo – SP, ZIP Code 01010-010
<http://www.b3.com.br>

Identification of the Legal Advisors

To the Offeror:

MELLO TORRES SOCIEDADE DE ADVOGADOS

Avenida Brigadeiro Faria Lima, No. 3355 - 16th floor
São Paulo - SP, ZIP Code 04538-133
<https://www.mellotorres.com.br/>

To the Financial Intermediary:

ITAÚ CORRETORA DE VALORES S.A.

Avenida Brigadeiro Faria Lima, No. 3500, 3rd floor
São Paulo – SP, ZIP Code 04538-132
<https://www.itaucorretora.com.br/>

To the Financial Advisor:

BANCO SANTANDER (BRASIL) S.A.

Avenida Presidente Juscelino Kubitschek, No. 2.041, 24th floor
São Paulo – SP, ZIP Code 04543-011
<https://www.santander.com.br>

13.4 Recommendation to Investors.

This notice should not be perceived as a recommendation from the Offeror or the Financial Intermediary for shareholders to accept the Offer and the Offeror and the Financial Intermediary assume no liability for the decision that is ultimately made.

13.5 Offer's Schedule.

<u>Dates</u>	<u>Event</u>
09.15.2025	Publication of the Offer Notice by the Company
09.15.2025	Initial Qualification Date.
09.30.2025	Deadline for disclosing the opinion of the Company's Board of Directors regarding the Offer.
10.22.2025	Final Qualification Date to participate in the Offer.
10.22.2025	Company's Shares to be exchanged in the Offer to the portfolio 7105-6 on behalf of shareholders and recorded in the Central Depository of B3 exclusively for this purpose
10.13.2025	Tax Information Submission Date
10.23.2025	Last day to place Sell Offers, pursuant to the terms of Section 5.13.1 of this Offer Notice.
10.23.2025	Auction Date.
10.28.2025	Settlement Date.

13.6 Access to the Appraisal Report, Shareholder List, Forms, and Material Facts.

The Appraisal Report is available to any interested Person at the addresses indicated in Section 13.3 above. The Material Facts regarding the transfer of Control of the Company is available on the CVM and Company websites. The Company's Shareholder List will only be made available to interested parties (i) who visit the addresses indicated above upon identification and signature of a receipt by the interested party, as established in item XV of Article 1 of Annex B of CVM Resolution 85, or (ii) through a request for access to the CVM, made by an investor who proves their shareholder status during the tender offer period. It should be noted that the Company's shareholder list will not be available on its website, Offeror's website or on the CVM website. The Form is be available as annex to this Offer Notice and on the Company's website and the Financial Intermediary website, as indicated in Section 13.3 above.

13.7 Termination of the SELIC Rate.

For this Offer Notice, in the event of the termination or non-disclosure of the SELIC

Rate for more than thirty (30) days, the index that succeeds it will be applied. In the absence of this index, the average SELIC Rate for the last twelve (12) months will be applied.

13.8 Offer Documents.

Shareholders holding Company's Shares must carefully read this Offer Notice and other relevant documents related to the Offer, published by the Offeror or filed with the CVM, including the opinion to be issued by the Company's Board of Directors on the Offer.

13.9 Shareholders Domiciled Outside Brazil.

Shareholders domiciled outside Brazil may be subject to restrictions imposed by the legislation of their countries regarding the acceptance of this Offer, the participation in the Auction, and the sale of Company's Shares. Compliance with such applicable laws is the sole responsibility of such shareholders who are not residents in Brazil.

13.10 Forward-Looking Statements.

Certain statements contained in this Offer Notice may represent expectations and forward-looking statements. The use of any of the terms "believe", "expect", "may", "could", "intend", "estimate", and similar terms help identify forward-looking statements, but expectations and forward-looking statements may not necessarily be identified by such terms. Particularly, this Offer Notice contains expectations and forward-looking statements related, but not limited to, **(i)** the procedure to be followed for the completion of the Offer, **(ii)** the steps to be taken in connection with the Offer, and **(iii)** the expected actions of the Offeror, the Company and certain third parties, including the Financial Intermediary, under the Offer. Expectations and forward-looking statements are subject to risks and uncertainties, including, but not limited to, the risk that the parties involved in the Offer do not take the necessary measures to complete the Offer. Expectations and forward-looking statements are also based on the assumption that material business, economic, and competing aspects are subject to certain uncertainties. This Offer Notice is based on the assumption, among others, that the laws and capital market rules applicable to the Offer will not change until the completion of the Offer. Except as required by law, the Offeror The Offeror is not obligated to update any expectations or forward-looking statements provided herein.

"THE GRANTING OF THE OFFER REGISTRATION REQUEST DOES NOT IMPLY, ON THE PART OF THE CVM, ANY GUARANTEE OF THE TRUTHFULNESS OF THE INFORMATION PROVIDED, ANY JUDGMENT ON THE QUALITY OF THE COMPANY SUBJECT TO THE OFFER, OR ON THE PRICE OFFERED FOR THE SECURITIES SUBJECT TO THIS OFFER".

September 15, 2025

SAS SHIPPING AGENCIES SERVICES SÀRL

Offeror

ITAÚ CORRETORA DE VALORES S.A.

Financial Intermediary

ITAÚ BBA ASSESSORIA FINANCEIRA S.A.

alongside with the Financial Intermediary

and

BANCO SANTANDER (BRASIL) S.A.

as the Financial Advisor

PLEASE READ THIS OFFER NOTICE CAREFULLY BEFORE ACCEPTING THE OFFER.



Annex A
Expression of Interest Form

This consent form regarding the Registration Cancellation and adherence to the Offer ("**Form**") refers to the Offer (as defined below) presented to all holders of common shares issued by **WILSONS SONS S.A.**, a publicly-held company, registered as a securities issuer at the Brazilian Securities and Exchange Commission (*Comissão de Valores Mobiliários*) ("**CVM**"), category "A", under No. 02624-7, and listed on the Novo Mercado of B3 S.A. - Brasil, Bolsa, Balcão ("**Novo Mercado**" and "**B3**", respectively), with headquarter in the City of Rio de Janeiro, State of Rio de Janeiro, at Praia de Botafogo, No. 186, 4th floor, room 301, Botafogo, ZIP Code 22.250-145, enrolled with the Corporate Taxpayer I.D. ("**CNPJ/MF**") under No. 33.130.691/0001-05 (the "**Company**"), made as a result of: **(1)** the consummation of the transfer of control of the Company pursuant to a private purchase and sale transaction entered into by SAS (as defined below), and the former controlling shareholder **OW OVERSEAS (INVESTMENTS) LIMITED** (the "**Seller**"), in accordance with article 254-A of Law No. 6,404, dated December 15, 1976, as amended and in force ("**Brazilian Corporations Law**"), and Chapter VII of the Company's Bylaws (the "**Tag Along Tender Offer**"); **(2)** the Offeror's intent to cancel the Company's securities issuer registration with CVM, pursuant to paragraph 4 of Article 4 of the Brazilian Corporations Law and CVM Resolution No. 80, dated March 29, 2022, as in force (the "**Tender Offer for Registration Cancellation**"); and **(3)** the Offeror's intent to deregister the Company from the Novo Mercado, in accordance with Chapter VIII of the Company's Bylaws and Section II of the Novo Mercado Listing Regulations of B3 (the "**Tender Offer for Delisting**" and, when jointly with the Tag Along Tender Offer and the Tender Offer for Registration Cancellation, the "**Offer**", respectively).

The Offer is carried out through **ITAÚ CORRETORA DE VALORES S.A.**, a financial institution headquartered in the City of São Paulo, State of São Paulo, at Brigadeiro Faria Lima Avenue, No. 3500, 3rd floor, Itaim Bibi, ZIP Code 04.538-132, enrolled with the CNPJ/MF under No. 61.194.353/0001-64, or through its Affiliates ("**Financial Intermediary**"), and **ITAÚ BBA ASSESSORIA FINANCEIRA S.A.**, a financial institution headquartered in the City of São Paulo, State of São Paulo, at Brigadeiro Faria Lima Avenue, No. 3500, 2nd floor, Itaim Bibi, ZIP Code 04.538-132, enrolled with the CNPJ/MF under No. 04.845.753/0001-59 ("**Itaú BBA**", alongside with the Financial Intermediary, "**Itaú**"), engaged to act for and on behalf of **SAS SHIPPING AGENCIES SERVICES SÀRL**, a private limited liability company, with headquarters in the City of Luxembourg, Grand Duchy of Luxembourg, at Boulevard Joseph II, 11B, L-1840, registered before the commercial registry No. B 113456 and enrolled with the CNPJ/MF under No. 44.467.019/0001-18 ("**SAS**" or the "**Offeror**"), under the terms of the "*Notice of Unified Public Tender Offer for the Acquisition of Common Shares, Registration Cancellation and Delisting from Novo Mercado Issued by Wilson Sons S.A.*" ("**Offer Notice**"), the Company's Bylaws and the Applicable Regulation (as defined in the Offer Notice).

CAPITALIZED TERMS USED IN THIS FORM THAT ARE NOT DEFINED HEREIN SHALL HAVE THE MEANINGS ASSIGNED TO THEM IN THE OFFER NOTICE.

INFORMATION OF THE SHAREHOLDER WHOSE SHARES ARE SUBJECT TO THE OFFER

1. Form Filler

Name: [•]

2. Shareholder

Full Name / Company's Name: [•]

Occupation / Description of Main Economic Activity: [•]

Code and Legal Nature's Description: [•]

Address: [•]		No.: [•]		Complement: [•]	
Neighborhood: [•]		Zip Code: [•]		City/State: [•]	
Individual/Corporat Taxpayer I.D. (CPF/CNPJ): [•]		Nacionality (if applicable): [•]		Phone No.: [•]	Marital Status (if applicable): [•]
Date of Birth (if applicable): [•]		E-mail: [•]		I.D. Document (if applicable): [•]	Issuing Authority (if applicable): [•]
The Shareholder is: [•]				[] Holder of Outstanding Shares	
3. Legal Representative					
1. Full Name: [•]					
Address: [•]		No.: [•]		Complement: [•]	
Neighborhood: [•]		Zip Code: [•]		City/State: [•]	
Individual/Corporat Taxpayer I.D. (CPF/CNPJ): [•]		Nacionality : [•]		Phone No.: [•]	Marital Status (if applicable): [•]
2. Full Name: [•]					
Address: [•]		No.: [•]		Complement: [•]	
Neighborhood: [•]		Zip Code: [•]		City/State: [•]	
Individual/Corporat Taxpayer I.D. (CPF/CNPJ): [•]		Nacionality: [•]		Phone No.: [•]	Marital Status (if applicable): [•]
4. Broker Company acting on behalf of the Shareholder					
Company's Name: [•]					
Corporat Taxpayer I.D. (CNPJ): [•]					
Address: [•]		No.: [•]		Complement: [•]	
Neighborhood: [•]	Zip Code: [•]		City: [•]		State: [•]
5. Issuer:					

Number of Outstanding Common Shares: [•]	
Ticker / ISIN:	
6. Expression of Interest Regarding the Offer	
[]	expressly agrees to the Tender Offer for Registration Cancellation and, consequently, to the Tender Offer for Delisting, notwithstanding its decision not to sell the shares it holds in the Auction; or
[]	expressly disagrees with the Tender Offer for Registration Cancellation but agrees to the Tender Offer for Delisting, notwithstanding its decision not to sell the shares it holds in the Auction.
<p>7. By completing item 6 above, the shareholders acknowledge that: [Note MT: adjustments suggested by B3]</p> <p>(a) their shares will not be available for transfer until the Settlement Date;</p> <p>(b) after the registration cancellation, if successful, it will no longer be possible to trade their shares on B3; and</p> <p>(c) even if the Tender Offer for Registration Cancellation is not successful, but the Tender Offer for Delisting is successful, their shares will be traded on B3's basic segment, no longer being traded on the Novo Mercado. As a result, the Company will no longer be required to comply with certain specific corporate governance rules established by the Novo Mercado Regulation.</p>	
<p>8. This Form is irrevocable and irreversible, subject to the terms and conditions set forth herein and in the Offer Notice.</p>	
<p>9. The courts of the Judicial District of São Paulo, State of São Paulo, are hereby elected to settle any disputes arising from this Form.</p>	
<p>I HEREBY DECLARE, FOR ALL LEGAL PURPOSES, THAT: (I) I AGREE WITH THE TERMS SET FORTH IN THIS FORM; (II) I HAVE OBTAINED A COPY OF THE OFFER NOTICE AND AM FULLY AWARE OF ITS ENTIRE CONTENT, INCLUDING THE TERMS AND CONDITIONS OF THE OFFER; AND (III) I ASSUME FULL RESPONSIBILITY FOR THE TRUTHFULNESS, CONSISTENCY, ACCURACY AND COMPLETENESS OF THE INFORMATION PROVIDED HEREIN AND OF ALL RELATED DOCUMENTATION.</p>	
Place and Date: [•]	
Shareholder: [•] I.D. Document (if applicable): [•] Individual/Corporat Taxpayer I.D. (CPF/CNPJ): [•]	
<p><i>This Form must be fully completed and signed, with the signature notarized by the respective shareholder or duly authorized attorney-in-fact. Once completed, the Form must be submitted to the respective Broker Company no later than 12:00 p.m. (Brasília time) on the business day preceding the Auction Date, and the Broker Company must then submit it to the electronic trading director of B3 by 12:00 p.m. (Brasília time) on the Auction Date. The form must be submitted in two counterparts to the respective Broker Company.</i></p>	

Annex B
Non-Resident Investor Representation Form for IRRF Purposes

This representation form ("Representation Form") refers to the collection of the Withholding Income Tax ("IRRF") levied on capital gains earned by Non-Resident Investors (as defined in the Offer Notice) in connection with the sale of the Offer Shares under the public tender offer for up to all of the outstanding shares issued by **WILSON SONS S.A.**, a publicly-held company, registered as a securities issuer at the Brazilian Securities and Exchange Commission (*Comissão de Valores Mobiliários*) ("CVM"), category "A", under No. 02624-7, and listed on the Novo Mercado of B3 S.A. - Brasil, Bolsa, Balcão ("Novo Mercado" and "B3", respectively), with headquarter in the City of Rio de Janeiro, State of Rio de Janeiro, at Praia de Botafogo, No. 186, 4th floor, room 301, Botafogo, ZIP Code 22.250-145, enrolled with the Corporate Taxpayer I.D. ("CNPJ/MF") under No. 33.130.691/0001-05, except for those held by **SAS SHIPPING AGENCIES SERVICES SÀRL**, a private limited liability company (*société à responsabilité limitée*), with headquarters in the City of Luxembourg, Grand Duchy of Luxembourg, at Boulevard Joseph II, 11B, L-1840, registered before the commercial registry No. B 113456 and enrolled with the CNPJ/MF under No. 44.467.019/0001-18 ("Offeror"), by persons related to the Offeror, and those held in treasury on the date of publication of the "*Notice of Unified Public Tender Offer for the Acquisition of Common Shares, Registration Cancellation and Delisting from Novo Mercado Issued by Wilson Sons S.A.*", dated of [•] [•], 2025 ("Offer Notice"), aiming at the cancellation of its registration as an issuer of category "A" securities with the CVM and, consequently, its delisting from Novo Mercado of B3, under the terms and conditions described in the Offer Notice.

Capitalized terms used in this form that are not defined herein shall have the meanings assigned to them in the Offer Notice and in their respective annexes.

INFORMATION OF THE NRI SHAREHOLDER WHOSE SHARES ARE SUBJECT TO THE OFFER		
1. Form Filler		
Name:		
Occupation:		
2. Shareholder		
Full Name/ Company's Name:		
Nationality:		
Occupation/Description of Main Economic Activity:		
Code and Legal Nature's Description:		
Address:		
Complement:	Neighborhood:	City/State:
Zip Code:	Individual/ Corporate Taxpayer I.D. (CPF/CNPJ):	Phone No.:

Email:		
Tax Jurisdiction:		
Capital Markets Investor Qualification*: [] Yes [] No		
<p>* The shareholder who has invested in the Offer Shares through the organized market (i.e., by trading on B3), pursuant to Brazilian National Monetary Council Resolution No. 4,373 (<i>Resolução do Conselho Monetário nacional nº 4.373</i>), dated September 29, 2014, which was revoked by Joint Resolution No. 13, dated December 3, 2025 (<i>Resolução Conjunta nº 13</i>) ("<u>Capital Markets Investor</u>")</p>		
3. Legal Representative, if applicable:		
Full Name:		
Nationality:		
Address:		
Complement:	Neighborhood:	City/State:
Zip Code:	Individual/ Corporate Taxpayer I.D. (CPF/CNPJ):	Phone No.:
Email:		
Full Name:		
Nationality:		
Address:		
Complement:	Neighborhood:	City/State:
Zip Code:	Individual/ Corporate Taxpayer I.D. (CPF/CNPJ):	Phone No.:
Email:		
4. Broker Company acting on behalf of the Non-Resident Investor		
Company's Name:		
Corporate Taxpayer I.D. (CNPJ):		
Address:		
Complement:	No.:	Neighborhood:
City/State:	Zip Code:	Phone No.:

gross-up will be paid by the Offeror) and any additional taxes due, such as the exchange IOF (Tax on Financial Transactions – *IOF Câmbio*). The Non-Resident Investors acknowledge that any collection, storage, processing, or transmission of data may be considered the processing of personal data under the Brazilian General Data Protection Law (*LGPD*) and will be carried out in accordance with applicable laws and regulations;

(iii) if a Non-Resident Investor fails to submit the duly completed and signed Non-Resident Investor Representation Form for IRRF purposes – with a Electronic Signature - together with all the appropriate supporting documentation and calculation worksheet in Excel format required for the calculation of the IRRF due, until the Tax Information Submission Date, the Offeror shall consider such investor’s acquisition cost to be zero (BRL 0.00), and the entire proceeds from the sale of the Offer Shares shall be treated as Capital Gain;

(iv) if a Non-Resident Investor fails to provide their tax jurisdiction by the Tax Information Submission Date, but submits the remaining information and supporting documentation necessary, including the calculation worksheet, for the calculation of the IRRF, the Offeror shall apply the progressive rates of fifteen percent (15%) to twenty-two and fifty hundredths percent (22.5%) to such investor’s capital gain in case of a Non-Resident Capital Market Investor, or the flat rate of twenty-five percent (25%) in case of an Non-Resident Direct Investor;

(v) if the average acquisition cost per share indicated in the table – pursuant to the model provided in Section 6.8.1.2 of the Offer Notice – differs from the supporting information submitted, the Offeror and its legal representative will consider the average acquisition cost per share to be the amount that results in the highest IRRF to be paid; and

(vi) by accepting the Offer, the Non-Resident Investors authorize the Offeror and its legal representative to withhold and collect the IRRF as described in the Offer Notice and in this Form.

This Form is irrevocable and irreversible, subject to the terms and conditions set forth herein and in the Offer Notice.

The courts of the Judicial District of São Paulo, State of São Paulo, are hereby elected to settle any disputes arising from this Manifestation Form.

I HEREBY DECLARE, FOR ALL LEGAL PURPOSES, THAT (I) I AGREE WITH THE CONTRACTUAL CLAUSES CLAUSES AND OTHER CONDITIONS SET FORTH IN THIS REPRESENTATION FORM; (II) I HAVE OBTAINED A COPY OF THE OFFER NOTICE AND AM FULLY AWARE OF ITS ENTIRE CONTENT, INCLUDING THE TERMS AND CONDITIONS OF THE OFFER; AND (III) I ASSUME FULL RESPONSIBILITY FOR THE TRUTHFULNESS, CONSISTENCY, ACCURACY AND COMPLETENESS OF THE INFORMATION PROVIDED HEREIN AND OF ALL RELATED DOCUMENTATION.

Date:	
Place:	

	Signature
<p>This Form must be fully completed and signed: (i) with notarized signature by the respective shareholder or duly authorized attorney-in-fact; or (ii) by means of electronic signature, through the certification process made available by ICP-Brasil, pursuant to paragraph 1 of Article 10 of Provisional Measure No. 2,200-2, dated August 24, 2001.</p> <p>Once completed, the form must: (i) be submitted to the Offeror by 6:00 p.m. (Brasília time) on the business day prior to the Auction Date, via the following email address: opa-wilsonsons@mellortorres.com.br, with the subject line "Average Acquisition Cost – Non-Resident Investors"; and (ii) be accompanied by all IRRF Documentation.</p>	