

NEOGRID PARTICIPAÇÕES S.A.
Publicly-held company

CNPJ No. 10.139.870/0001-08

NIRE 42300036510

MATERIAL FACT
PRIOR YEAR ACCOUNTING ADJUSTMENTS WITH NO CASH EFFECT

NEOGRID PARTICIPAÇÕES S.A. ("**Neogrid**" or "**Company**") informs its shareholders and the market in general that, on this date, its Board of Directors authorized the disclosure of the unaudited financial statements for the fiscal year ended December 31, 2024 ("**Unaudited Financial Statements for 2024**"). The 2024 Unaudited Financial Statements include the restatement of information regarding the opening and closing balances for the fiscal year ended December 31, 2023, in accordance with Technical Pronouncements No. 23 and 26(R1) of the Accounting Pronouncements Committee (CPC) ("**Restatement**").

The Restatement results from accounting adjustments identified by the Company's Management, notably in the form of accounting and presentation of deferred Corporate Income Tax (IRPJ) and Social Contribution on Net Income (CSLL), related to the accounting of intangible assets arising from business combinations carried out by the Company in recent years. The tables below summarize the main effects of the adjustments on the information related to the balances of the fiscal year 2023:

(i) Financial information as of January 1, 2023:

(in R\$ thousands)	Originally Reported Balance	Adjustment	Restated Balance
Intangible Assets	345,425	2,406	347,831
Total Assets	708,044	2,406	710,450
Deferred IRPJ and CSLL (Liabilities)	59,135	(22,603)	36,532
Noncurrent Liabilities	129,040	(22,603)	106,437
Profit Reserve (SE¹)	46,138	25,009	71,147
Total SE¹	457,436	25,009	482,445
Total Liabilities and SE¹	708,044	2,406	710,450

(1) SE: Shareholders' Equity

(ii) Financial information as of December 31, 2023:

(in R\$ thousands)	Originally Reported Balance	Adjustment	Restated Balance
Intangible Assets	370,051	8,212	378,263
Total Assets	650,802	8,212	659,014
Deferred IRPJ and CSLL (Liabilities)	71,968	(21,349)	50,619
Noncurrent Liabilities	126,028	(21,349)	104,679
Profit Reserve (SE¹)	50,619	29,561	80,180
Total SE¹	449,943	29,561	479,504
Total Liabilities and SE¹	650,802	8,212	659,014

(1) SE: Shareholders' Equity

(iii) Financial information related to the consolidated result for 2023 fiscal year:

(in R\$ thousands)	Originally Reported Balance	Adjustment	Restated Balance
Result before IRPJ and CSLL	17,343	-	17,343
Current IRPJ and CSLL	(2,970)	-	(2,970)
Deferred IRPJ and CSLL	(13,354)	4,552	(8,802)
Net Income for the Year	1,019	4,552	5,571
Results attributable to the Company's Shareholders	2,613	4,552	7,165

The Company emphasizes that these adjustments had no impact Neogrid's cash balance, since, in the cash flow statement, they were exclusively limited to reallocations between lines, which did not change the opening or closing cash balances for the 2023 fiscal year. These adjustments have a purely accounting effect, as they are temporary differences resulting from accounting recognition in the business combinations.

The identification of the adjustments occurred during the ordinary review process of the 2024 Unaudited Financial Statements, conducted by the Company's independent auditors, who are concluding their fifth and last fiscal audit year, in compliance with the turnover policy provided for in article 31 of CVM Resolution No. 23 of 2021.

The 2024 Unaudited Financial Statements are available on the CVM website and on the Company's Investor Relations (ri.neogrid.com) website. Explanatory note 1.3 contains details of the adjustments made.

The Company clarifies that the independent auditors' opinion regarding the Unaudited Financial Statements for 2024 has not yet been issued or disclosed, as informed in material fact also disclosed on this date.

Finally, the Company reinforces its commitment to transparency and the best corporate governance practices, making itself available for any additional clarifications.

Joinville, March 31, 2025.

Aury Ronan Francisco
CFO and Investor Relations Officer