(Convenience Translation into English from the
Original Previously Issued in Portuguese)

Allied Tecnologia S.A. and subsidiaries

Individual and Consolidated
Interim Financial Information for the
Quarter Ended September 30, 2026 and
Report on Review of Individual and Consolidated
Interim Financial Information

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REPORT ON REVIEW OF INDIVIDUAL AND CONSOLIDATED INTERIM FINANCIAL INFORMATION

To the Shareholders and Board of Directors of
Allied Tecnologia S.A.
São Paulo - SP

Introduction

We have reviewed the accompanying individual and consolidated interim financial information of Allied Tecnologia S.A. and subsidiaries ("Company"), included in the Interim Financial Information Form (ITR) for the quarter ended September 30, 2026, which comprises the balance sheet as at September 30, 2026 and the related statements of income and of comprehensive income for the three- and nine-month periods then ended, and of changes in equity and of cash flows for the nine-month period then ended, including the explanatory notes.

Management is responsible for the preparation of this individual and consolidated interim financial information in accordance with technical pronouncement CPC 21 (R1) and international standard IAS 34 - Interim Financial Reporting, issued by the International Accounting Standards Board - IASB, as well as for the presentation of such information in accordance with the standards issued by the Brazilian Securities and Exchange Commission (CVM), applicable to the preparation of Interim Financial Information (ITR). Our responsibility is to express a conclusion on this individual and consolidated interim financial information based on our review.

Scope of review

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

Conclusion on the individual and consolidated interim financial information

Based on our review, nothing has come to our attention that causes us to believe that the accompanying individual and consolidated interim financial information included in the ITR referred to above was not prepared, in all material respects, in accordance with technical pronouncement CPC 21 (R1) and with international standard IAS 34, applicable to the preparation of ITR, and presented in accordance with the standards issued by the CVM.

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Other matters

Statements of value added

The interim financial information referred to above includes the individual and consolidated statements of value added (DVA) for the nine-month period ended September 30, 2026, prepared under the responsibility of the Company's Management and disclosed as supplemental information for international standard IAS 34 purposes. These statements were subject to the review procedures performed together with the review of the ITR to reach a conclusion on whether they are reconciled with the interim financial information and the accounting records, as applicable, and whether their form and content are consistent with the criteria set out in technical pronouncement CPC 09 - Statement of Value Added. Based on our review, nothing has come to our attention that causes us to believe that these statements of value added were not prepared, in all material respects, in accordance with the criteria set out in such technical pronouncement and are consistent with the individual and consolidated interim financial information taken as a whole.

The accompanying individual and consolidated interim financial information has been translated into English for the convenience of readers outside Brazil.

São Paulo, November 12, 2026

Deloitte Touche Tohmatsu

DELOITTE TOUCHE TOHMATSU
Auditores Independentes Ltda.

Alessandro Costa Ramos
Engagement Partner

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Allied Tecnologia S.A.

Balance sheets
As at September 30, 2026 and December 31, 2025
(In thousands of Brazilian reais - R$)

		Parent		Consolidated	
	Note	09/30/2026	12/31/2025	09/30/2026	12/31/2025
Assets					
Current assets					
Cash and cash equivalents	4	**485,319**	329,578	**583,690**	375,871
Trade receivables	5	**987,751**	997,558	**1,040,761**	1,007,298
Inventories	6	**850,146**	593,356	**931,323**	624,847
Recoverable taxes	7	**257,015**	254,188	**257,015**	260,975
Related parties	15	**1,247**	1,401	**-**	154
Prepaid expenses	-	**67,991**	67,767	**69,272**	69,600
Other assets	-	**8,654**	5,936	**9,569**	8,687
Total current assets		**2,658,123**	2,249,784	**2,891,630**	2,347,432
Noncurrent assets					
Trade receivables	5	**51,091**	67,804	**51,091**	67,804
Inventories	6	**12,514**	12,646	**12,514**	12,646
Recoverable taxes	7	**147**	147	**147**	147
Deferred income tax and social contribution	8.a	**36,660**	20,767	**36,660**	20,767
Investments	9	**74,368**	67,315	**-**	-
Judicial deposits	16.1	**112,219**	171,965	**112,219**	171,965
Right of use	10	**44,554**	57,998	**44,554**	57,998
Property, plant and equipment	-	**10,721**	10,942	**10,721**	10,942
Intangible assets	11	**655,822**	664,448	**656,108**	664,820
Other assets	-	**11,602**	14,814	**11,602**	14,814
Total noncurrent assets		**1,009,698**	1,088,846	**935,616**	1,021,903
Total assets		**3,667,821**	3,338,630	**3,827,246**	3,369,335

The accompanying notes are an integral part of this condensed interim financial information.

(Convenience Translation into English from the Original Previously Issued in Portuguese)

Allied Tecnologia S.A.

Balance sheets
As at September 30, 2026 and December 31, 2025
(In thousands of Brazilian reais - R$)

		Parent		Consolidated	
	Note	09/30/2026	12/31/2025	09/30/2026	12/31/2025
Liabilities					
Current liabilities					
Trade payables	12	**1,379,221**	1,075,858	**1,538,555**	1,106,432
Trade payables - agreement	13	**45,493**	374	**45,493**	374
Borrowings, financing and debentures	14	**104,904**	62,785	**104,904**	62,785
Contractual obligations to customers	5,1	**21,326**	21,749	**21,326**	21,749
Leases	10	**24,223**	25,241	**24,223**	25,241
Payroll and related taxes	-	**37,474**	38,878	**37,626**	38,997
Taxes payable	-	**19,902**	15,692	**19,902**	15,692
Advances from customers	-	**16,706**	21,965	**16,717**	21,977
Dividends and interest on capital payable	-	**189**	178	**189**	178
Other liabilities	17	**39,479**	12,398	**39,407**	12,398
Total current liabilities		**1,688,917**	1,275,118	**1,848,342**	1,305,823
Noncurrent liabilities					
Borrowings, financing and debentures	14	**288,132**	353,667	**288,132**	353,667
Contractual obligations to customers	5,1	**21,085**	21,085	**21,085**	21,085
Leases	10	**30,181**	43,211	**30,181**	43,211
Provision for lawsuits	16	**25,661**	87,534	**25,661**	87,534
Taxes payable	-	**5,359**	6,247	**5,359**	6,247
Total noncurrent liabilities		**370,418**	511,744	**370,418**	511,744
Equity					
Share capital	18.a	**852,092**	849,923	**852,092**	849,923
Share issuance costs	-	**(30,054)**	(30,054)	**(30,054)**	(30,054)
Capital reserve	-	**9,311**	8,377	**9,311**	8,377
Earnings reserves	18.b	**742,545**	720,204	**742,545**	720,204
Accumulated other comprehensive income	-	**(453)**	3,318	**(453)**	3,318
Profit for the period		**35,045**	-	**35,045**	-
Total equity		**1,608,486**	1,551,768	**1,608,486**	1,551,768
Total liabilities and equity		**3,667,821**	3,338,630	**3,827,246**	3,369,335

The accompanying notes are an integral part of this condensed interim financial information.

(Convenience Translation into English from the Original Previously Issued in Portuguese)

Allied Tecnologia S.A.

Income statements
For the three- and nine-month periods ended September 30, 2026 and 2025
(In thousands of Brazilian reais - R$)

		Parent		Consolidated		Parent		Consolidated	
		Three-month period ended				Nine-month period ended			
	Note	09/30/2026	09/30/2025	09/30/2026	09/30/2025	09/30/2026	09/30/2025	09/30/2026	09/30/2025
Net sales revenue	19	**1,252,594**	1,004,633	**1,492,085**	1,412,852	**3,484,241**	3,134,304	**4,109,801**	4,002,909
Cost of sales	20	**(1,077,497)**	(862,666)	**(1,310,944)**	(1,262,362)	**(2,989,294)**	(2,705,716)	**(3,600,158)**	(3,556,516)
Gross profit		**175,097**	141,967	**181,141**	150,490	**494,947**	428,588	**509,643**	446,393
Operating revenue (expenses)									
Selling expenses	21	**(126,449)**	(81,470)	**(127,475)**	(82,784)	**(284,439)**	(242,609)	**(287,295)**	(246,275)
General and administrative expenses	22	**(29,197)**	(32,645)	**(29,784)**	(33,378)	**(86,648)**	(86,814)	**(88,477)**	(89,885)
Share of results of investees	9	**4,957**	6,818	**-**	-	**10,824**	12,849	**-**	-
Other operating income (expenses), net	23	**(39)**	346,215	**(39)**	346,215	**1,632**	348,323	**1,632**	349,377
Operating income before finance income (costs)		**24,369**	380,885	**23,843**	380,543	**136,316**	460,337	**135,503**	459,610
Finance income (costs)									
Finance costs	24	**(25,407)**	(37,832)	**(25,465)**	(37,902)	**(81,402)**	(99,641)	**(81,575)**	(99,866)
Finance income	24	**13,186**	12,623	**13,770**	13,035	**29,786**	22,257	**30,772**	23,209
Profit before income tax and social contribution		**12,148**	355,676	**12,148**	355,676	**84,700**	382,953	**84,700**	382,953
Income tax and social contribution									
Current	8.b	**-**	(66,641)	**-**	(66,641)	**(5,548)**	(66,788)	**(5,548)**	(66,788)
Deferred	8.b	**21,615**	(26,431)	**21,615**	(26,431)	**15,893**	(22,643)	**15,893**	(22,643)
Profit for the period		**33,763**	262,604	**33,763**	262,604	**95,045**	293,522	**95,045**	293,522
Earnings per share									
Basic earnings per share (R$)	27	**0,3525**	2,7827	**0,3525**	2,7827	**0,9924**	3,1103	**0,9924**	3,1103
Diluted earnings per share (R$)	27	**0,3341**	2,6894	**0,3341**	2,6894	**0,9406**	3,0060	**0,9406**	3,0060

The accompanying notes are an integral part of this condensed interim financial information.

(Convenience Translation into English from the Original Previously Issued in Portuguese)

Allied Tecnologia S.A.

Statements of comprehensive income
For the three- and nine-month periods ended September 30, 2026 and 2025
(In thousands of Brazilian reais - R$)

	Parent		Consolidated		Parent		Consolidated	
	Three-month period ended				Nine-month period ended			
	09/30/2026	**09/30/2025**	**09/30/2026**	**09/30/2025**	**09/30/2026**	**09/30/2025**	**09/30/2026**	**09/30/2025**
Profit for the period	**33,763**	262,604	**33,763**	262,604	**95,045**	293,522	**95,045**	293,522
Translation of the financial statements of foreign subsidiaries	**93**	(1,637)	**93**	(1,637)	**(3,771)**	(8,960)	**(3,771)**	(8,960)
Comprehensive income for the period	**33,856**	260,967	**33,856**	260,967	**91,274**	284,562	**91,274**	284,562

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Allied Tecnologia S.A.

Statements of changes in equity
For the three- and nine-month periods ended September 30, 2026 and 2025
(In thousands of Brazilian reais - R$)

	Note	Share capital	Share issuance costs	Capital reserve	Earnings reserves				Other comprehensive income	Total equity
					Legal	Tax incentives	Undistributed retained earnings	Profit for the period		
As at December 31, 2024		1,026,429	(30,054)	6,999	53,063	406,483	116,023	-	10,043	1,588,986
Profit for the period		-	-	-	-	-	-	293,522	-	293,522
Capital increase		2,953	-	-	-	-	-	-	-	2,953
Interest on capital		-	-	-	-	-	(116,023)	(69,704)	-	(185,727)
Stock option plan		-		943		-	-	-	-	943
Other comprehensive income		-	-	-	-	-	-	-	(8,960)	(8,960)
As at September 30, 2025		1,029,382	(30,054)	7,942	53,063	406,483	-	233,818	1,083	1,691,717
As at December 31, 2025		849,923	(30,054)	8,377	69,699	612,846	37,659	-	3,318	1,551,768
Profit for the period		**-**	**-**	**-**	**-**	**-**	**-**	**95,045**	**-**	**95,045**
Capital increase	18.a	**2,169**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**2,169**
Interest on capital	18.c	**-**	**-**	**-**	**-**	**-**	**(37,659)**	**-**	**-**	**(37,659)**
Interest on capital to be approved at the ASM		**-**	**-**	**-**	**-**	**-**	**60,000**	**(60,000)**		**-**
Stock option plan		**-**	**-**	**934**	**-**	**-**	**-**	**-**	**-**	**934**
Other comprehensive income		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**(3,771)**	**(3,771)**
As at September 30, 2026		**852,092**	**(30,054)**	**9,311**	**69,699**	**612,846**	**60,000**	**35,045**	**(453)**	**1,608,486**

The accompanying notes are an integral part of this condensed interim financial information.

(Convenience Translation into English from the Original Previously Issued in Portuguese)

Allied Tecnologia S.A.

Statements of cash flows
For the three- and nine-month periods ended September 30, 2026 and 2025
(In thousands of Brazilian reais - R$)

	Note	Parent		Consolidated	
		09/30/2026	09/30/2025	**09/30/2026**	09/30/2025
Cash flows from operating activities					
Profit before income tax and social contribution		**84,700**	382,953	**84,700**	382,953
Adjustments to reconcile profit for the period with cash and cash equivalents					
Cash generated by operating activities:					
Depreciation and amortization		**30,592**	36,831	**30,657**	36,932
Contractual obligations with customers		**(423)**	(2,360)	**(423)**	(2,360)
Allowance for (reversal of) expected credit losses	5	**40,208**	(3,328)	**40,208**	(3,328)
Recognition (reversal) of allowance for inventory losses	6	**(1,190)**	3,366	**(1,190)**	3,366
Provision for lawsuits (reversal)		**402**	1,839	**402**	1,839
Finance charges (borrowings, financing and debentures)		**49,497**	58,518	**49,497**	58,518
Finance charges (leases)	10	**5,987**	7,025	**5,987**	7,025
Share of results of investees	9	**(10,824)**	(12,849)	**-**	-
Nonmonetized tax credits		**(8,239)**	(1,528)	**(8,239)**	(1,528)
Proceeds from the write-off of assets		**(178)**	(9,842)	**(178)**	(9,842)
Costs incurred on transactions involving debentures		**2,505**	2,360	**2,505**	2,360
Stock option plan		**934**	943	**934**	943
(Increase) decrease in assets:					
Trade receivables		**(13,689)**	22,613	**(56,172)**	(5,689)
Inventories		**(255,467)**	(121,667)	**(305,902)**	(169,817)
Recoverable taxes		**(484)**	31,451	**5,861**	32,667
Related parties		**154**	(994)	**154**	(994)
Judicial deposits		**(1,855)**	791	**(1,855)**	791
Other assets		**6,801**	(26,858)	**8,909**	(25,865)
Increase (decrease) in liabilities:					
Trade payables		**595,501**	1,486,156	**722,621**	1,724,028
Payroll and related taxes		**(1,404)**	4,437	**(1,365)**	4,528
Taxes payable		**(1,194)**	(2,779)	**(1,194)**	(2,778)
Advance from customers		**(5,259)**	1,646	**(5,259)**	1,631
Other liabilities		**27,083**	4,597	**27,083**	4,597
Net cash generated by operating activities		**544,158**	1,863,321	**597,741**	2,039,977

The accompanying notes are an integral part of this condensed interim financial information.

(Convenience Translation into English from the Original Previously Issued in Portuguese)

Allied Tecnologia S.A.

Statements of cash flows
For the three- and nine-month periods ended September 30, 2026 and 2025
(In thousands of Brazilian reais - R$)

	Note	Parent		Consolidated	
		09/30/2026	09/30/2025	**09/30/2026**	09/30/2025
Cash flows from investing activities					
Purchases of property, plant and equipment items and intangible assets		**(5,768)**	(5,154)	**(5,770)**	(5,390)
Cash from asset sales		**-**	9,356	**-**	9,356
Net cash from (used in) investing activities		**(5,768)**	4,202	**(5,770)**	3,966
Repayment of borrowings and financing	14	**(32,143)**	(56,667)	**(32,143)**	(56,667)
Payment of interest of borrowings, financing and debentures	14	**(43,275)**	(47,273)	**(43,275)**	(47,273)
Costs incurred on transactions involving debentures	14	**-**	(3,616)	**-**	(3,616)
Payments - accredited suppliers	13	**(247,020)**	(1,530,771)	**(247,020)**	(1,530,771)
Repayment of principal from taxes payable in installments		**(1,032)**	(637)	**(1,032)**	(637)
Lease payments	10	**(24,027)**	(24,885)	**(24,027)**	(24,885)
Net cash used in financing activities		**(347,497)**	(1,663,849)	**(347,497)**	(1,663,849)
Cash flows from financing activities with shareholders					
Capital increase	18	**2,169**	2,953	**2,169**	2,953
Dividends and interest on capital paid	18.c	**(37,321)**	(182,180)	**(37,321)**	(182,180)
Net cash used in financing activities with shareholders		**(35,152)**	(179,227)	**(35,152)**	(179,227)
Effects of exchange rate changes on cash of subsidiary		**-**	-	**(1,503)**	(11,105)
Increase (decrease) in cash and cash equivalents		**155,741**	24,447	**207,819**	189,762
Cash and cash equivalents at beginning of period		**329,578**	399,378	**375,871**	427,961
Cash and cash equivalents at end of period		**485,319**	423,825	**583,690**	617,723
Increase (decrease) in cash and cash equivalents		**155,741**	24,447	**207,819**	189,762

The accompanying notes are an integral part of this condensed interim financial information.

(Convenience Translation into English from the Original Previously Issued in Portuguese)

Allied Tecnologia S.A.

Statements of value added
For the three- and nine-month periods ended September 30, 2026 and 2025
(In thousands of Brazilian reais - R$)

	Note	Parent		Consolidated	
		09/30/2026	09/30/2025	**09/30/2026**	09/30/2025
Revenue, net of returns, discounts and rebates	19	**4,145,741**	3,746,239	**4,771,301**	4,614,844
Recognition (reversal) of allowance for expected credit losses, net	21	**(40,208)**	3,328	**(40,208)**	3,328
Other income	23	**1,632**	348,323	**1,632**	349,377
Revenue		**(4,107,165)**	4,097,890	**(4,732,725)**	4,967,549
Costs of sales and services		**(3,349,580)**	(3,044,376)	**(3,960,444)**	(3,895,176)
Supplies, power, outside services and other inputs		**(176,371)**	(182,180)	**(179,009)**	(186,668)
Inputs purchased from third parties		**(3,525,951)**	(3,226,556)	**(4,139,453)**	(4,081,844)
Gross value added		**581,214**	871,334	**593,273**	885,705
Depreciation, amortization and depletion	20/21/22	**(30,592)**	(36,829)	**(30,655)**	(36,931)
Wealth created by the Company		**550,622**	834,505	**562,617**	848,774
Share of results of investees	9	**10,824**	12,849	**-**	-
Finance income	24	**29,786**	22,257	**30,772**	23,210
Wealth received in transfer		**40,610**	35,106	**30,772**	23,210
Total wealth for distribution		**591,232**	869,611	**593,389**	871,984
Salaries and wages and payroll taxes	-	**(116,018)**	(120,730)	**(118,002)**	(122,877)
Salaries and wages		**(94,844)**	(100,762)	**(96,828)**	(102,909)
Benefits		**(12,924)**	(11,637)	**(12,924)**	(11,637)
Severance Pay Fund (FGTS)		**(8,250)**	(8,331)	**(8,250)**	(8,331)
Federal (direct and indirect)	-	**(187,695)**	(200,571)	**(187,695)**	(200,571)
State	-	**(123,993)**	(129,597)	**(123,993)**	(129,597)
Municipal	-	**(1,541)**	(1,335)	**(1,541)**	(1,335)
Other	-	**15,893**	(22,643)	**15,893**	(22,643)
Taxes, fees and contributions		**(297,336)**	(354,146)	**(297,336)**	(354,146)
Finance costs	24	**(81,402)**	(99,641)	**(81,575)**	(99,867)
Leases	21	**(1,431)**	(1,572)	**(1,431)**	(1,572)
Lenders and lessors		**(82,833)**	(101,213)	**(83,006)**	(101,439)
Wealth distributed		**95,045**	293,522	**95,045**	293,522
Shareholders		**95,045**	293,522	**95,045**	293,522
Retained earnings		**95,045**	293,522	**95,045**	293,522

The accompanying notes are an integral part of this condensed interim financial information.

1. General information

Allied Tecnologia S.A. ("Company" or "Parent"), with registered head office in the city of São Paulo, State of São Paulo, is a publicly-held company listed on the *Novo Mercado* listing segment of B3 S.A. ("B3"), under ticker symbol ALLD3, since April 2021.

Founded in 2001, the Company is currently engaged in, either itself or through its subsidiary, the general wholesale and retail trade of telephony, IT, and electronic devices, accessories and peripherals, as well as the provision of distribution logistics services, software development and licensing services, image processing services, and data, voice, and telecommunications user recharge plan-related services.

The Company owns, in the state of Florida (USA), subsidiary Allied Miami LLC, which is engaged in the purchase, sale, export and distribution of electronics for the purpose of serving Latin America.

As at September 30, 2026, the Company has 92 commercial establishments (96 as at December 31, 2023) located in several states, mostly in the Brazilian South and Southeast regions.

The completion of the individual and consolidated interim financial information was approved by the Company's Board of Directors and authorized for issue on November 12, 2026.

2. Presentation of interim financial information

2.1. Statement of compliance

The Company's individual and consolidated interim financial information has been prepared and is being presented in accordance with technical pronouncement CPC 21 (R1) – *Interim Financial Reporting* and international standard IAS 34 - Interim Financial Reporting, issued by the International Accounting Standards Board (IASB).

2.2. Statement of relevance

Management applied in the preparation of the individual and consolidated interim financial information Brazilian accounting guidance OCPC 7 and CVM Resolution 727/14, for the purpose of disclosing only material information that assists the users of the interim financial information in making decisions, while meeting all the existing minimum regulatory requirements. In addition, Management asserts that all relevant information is being disclosed and corresponds to the information used in managing the business.

2.3. Basis of preparation

The individual and consolidated interim financial information has been prepared based on the historical cost (except when a different criterion is required) and adjusted to reflect the valuation of assets and liabilities measured at fair value or marked to market, when such valuations are required by the accounting standards.

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market players at the measurement date, regardless of whether that price is directly observable or estimated using another valuation technique. In estimating the fair value of an asset or liability, Management takes into account their pricing characteristics at the measurement date.

The individual and consolidated interim financial information has been prepared on a going concern basis, assuming that the Company has the appropriate and sufficient funds to discharge its payment obligations.

2.4. Consolidated interim financial information

The Company's individual and consolidated interim financial information as at September 30, 2026 and 2025 includes the operations of subsidiary Allied Miami LLC as from the related acquisition and/or establishment dates. This information has been prepared according to the following criteria: (a) elimination of balances between the consolidated company; (b) elimination of the Parent's investments against the respective equity, as applicable, of the subsidiary; (c) elimination of revenues and expenses arising from business between consolidated companies; and (d) elimination of inventory profit, when applicable, arising from sales between consolidated companies.

Consolidation procedures

		Direct interest (%)	
Parent	**Country**	**09/30/2026**	**12/31/2025**
Allied Miami LLC	USA	**100%**	100%

3. Summary of material accounting policies

There were no significant changes in the material accounting policies adopted by the Company in the three- and nine-month periods ended September 30, 2026 when compared to those applied and disclosed in note 3 to the Company's individual and consolidated financial statements for the year ended December 31, 2025, filed with the CVM on March 23, 2026.

This individual and consolidated interim financial information should be read together with the Company's individual and consolidated financial statements for the year ended December 31, 2025.

The following notes are not fully repeated in this individual and consolidated interim financial information, either because of redundancy or materiality with respect to the information already disclosed in the individual and consolidated financial statements:
- General information
- Summary of material accounting policies
- Revised standards and interpretations effective and not yet effective

- Disclosure of the impairment test annually performed
- Stock option plan
- Financial instruments

The same accounting policies are applicable for the three- and nine-month comparative periods ended September 30, 2025.

4. Cash and cash equivalents

	Parent		Consolidated	
	09/30/2026	**12/31/2025**	**09/30/2026**	**12/31/2025**
Banks	**10,929**	14,735	**109,300**	44,334
Short-term investments (a)	**474,390**	314,843	**474,390**	331,537
	485,319	329,578	**583,690**	375,871

(a) The short-term investments of the Company are substantially represented by investments in CDB-DI and repurchase agreements, with average yield of 0.97% p.m. (0.91% p.m. in 2025), and the short-term investments of the foreign subsidiary are represented by time deposits, with average yields of 0.46% p.m. (0.46% p.m. in 2025), redeemable at any time, without any significant changes in the agreed-upon return and invested amounts.

5. Trade receivables and contractual obligations to customers

	Parent		Consolidated	
	09/30/2026	**12/31/2025**	**09/30/2026**	**12/31/2025**
Trade receivables	**601,229**	682,986	**654,239**	692,726
Credit cards (a)	**528,448**	433,003	**528,448**	433,003
(-) Expected credit losses	**(90,835)**	(50,627)	**(90,835)**	(50,627)
	1,038,842	1,065,362	**1,091,852**	1,075,102
Current	**987,751**	997,558	**1,040,761**	1,007,298
Noncurrent	**51,091**	67,804	**51,091**	67,804

(a) The Company recorded receivables advanced by credit card acquirers, without right of reimbursement, amounting to R$4,861as at September 30, 2026 (R$84,209 as at December 31, 2025), to which an average discount equivalent to the CDI rate + 1.68% p.a. is applied (average discount equivalent to the CDI rate + 1.68% p.a. in 2025).

Aging list of trade receivables

	Parent				Consolidated			
	09/30/2026	Expected loss	12/31/2025	Expected loss	09/30/2026	Expected loss	12/31/2025	Expected loss
Current	**1,034,467**	**(33,613)**	1,078,780	(35,564)	**1,087,477**	**(33,613)**	1,088,520	(35,564)
Past due	**95,210**	**(57,222)**	37,209	(15,063)	**95,210**	**(57,222)**	37,209	(15,063)
1 to 30 days	**26,869**	**(284)**	19,287	(726)	**26,869**	**(284)**	19,287	(726)
31 to 60 days	**43,585**	**(37,861)**	1,272	(579)	**43,585**	**(37,861)**	1,272	(579)
61 to 90 days	**3,067**	**(2,026)**	1,384	(553)	**3,067**	**(2,026)**	1,384	(553)
91 to 180 days	**4,673**	**(1,913)**	4,180	(2,376)	**4,673**	**(1,913)**	4,180	(2,376)
181 to 365 days	**9,768**	**(7,948)**	2,302	(2,260)	**9,768**	**(7,948)**	2,302	(2,260)
Over 365 days past due	**7,248**	**(7,190)**	8,784	(8,569)	**7,248**	**(7,190)**	8,784	(8,569)
Total	**1,129,677**	**(90,835)**	1,115,989	(50,627)	**1,182,687**	**(90,835)**	1,125,729	(50,627)

The variations in expected credit losses are broken down as follows:

	Parent		Consolidated	
Description	**09/30/2026**	**12/31/2025**	**09/30/2026**	**12/31/2025**
Opening balance	**(50,627)**	(36,182)	**(50,627)**	(36,182)
Additions	**(54,834)**	(67,235)	**(54,834)**	(67,235)
Reversals	**14,626**	52,790	**14,626**	52,790
Closing balance	**(90,835)**	(50,627)	**(90,835)**	(50,627)

5.1. Contractual obligations with customers

As a result of some transactions involving the sale of mobile phones and other electronics, upon the sale initial recognition, the Company recognizes liabilities on the probable obligation to repurchase part of these products or reversals of services arising from future cancellations or sales returns by its customers, as shown in the following table:

	Parent		Consolidated	
	09/30/2026	**12/31/2025**	**09/30/2026**	**12/31/2025**
Repurchase program	**42,411**	42,834	**42,411**	42,834
	42,411	42,834	**42,411**	42,834
Current	**21,326**	21,749	**21,326**	21,749
Noncurrent	**21,085**	21,085	**21,085**	21,085

6. Inventories

	Parent		Consolidated	
	09/30/2026	12/31/2025	**09/30/2026**	12/31/2025
Goods for resale	**868,085**	612,617	**949,262**	644,108
Estimated inventory loss	**(5,425)**	(6,615)	**(5,425)**	(6,615)
	862,660	606,002	**943,837**	637,493
Current	**850,146**	593,356	**931,323**	624,847
Noncurrent	**12,514**	12,646	**12,514**	12,646

The variations in the allowance for inventory losses are as follows:

	Parent		Consolidated	
Description	**09/30/2026**	12/31/2025	**09/30/2026**	12/31/2025
Opening balance	**(6,615)**	(3,850)	**(6,615)**	(3,850)
Additions	**(16,024)**	(20,293)	**(16,024)**	(20,293)
Reversals	**17,214**	17,528	**17,214**	17,528
Closing balance	**(5,425)**	(6,615)	**(5,425)**	(6,615)

7. Recoverable taxes

	Parent		Consolidated	
	09/30/2026	12/31/2025	**09/30/2026**	12/31/2025
Taxes on revenue (PIS and COFINS) (a)	**157,464**	173,578	**157,464**	173,578
State VAT (ICMS)	**92,779**	60,969	**92,779**	60,969
Recoverable income tax and social contribution	**12**	162	**12**	162
Withholding income tax (IRRF)	**1,903**	3,457	**1,903**	3,457
Federal VAT (IPI)	**584**	508	**584**	508
Credit from unduly paid federal taxes	**-**	10,990	**-**	10,990
Other taxes	**4,420**	4,671	**4,420**	11,458
	257,162	254,335	**257,162**	261,122
Current	**257,015**	254,188	**257,015**	260,975
Noncurrent	**147**	147	**147**	147

(a) The Company's operations are subject to the noncumulative PIS and COFINS taxation, pursuant to Law 10637/02 and Law 10833/03, which allow claiming PIS and COFINS credits relative to costs and expenses (inputs) and ICMS and ICMS-ST (reverse charge VAT) deduction from PIS and COFINS tax bases, expressly listed in items I to IX, article 3, of the aforesaid laws.

Tax reform

Supplementary Laws 214/2025 and 227/2026 marked the beginning of the consumption Tax Reform, whose objective is to simplify the Brazilian tax system in the chain of circulation of goods and services.

The Company emphasizes that the financial and operational effects can only be accurately measured after the publication of all complementary and infra-legal rules, and continues to monitor regulatory and operational developments, including scenario analysis, simulations and evaluation of potential future impacts on its operation, margins, pricing, supply chain and tax credits.

In the financial information of the parent company and consolidated presented, there is no impact of the Tax Reform, since the taxes were calculated in accordance with the legislation in force.

8. Income tax and social contribution

a) Deferred income tax and social contribution

	Deferred assets				Deferred liabilities			
	Parent		Consolidated		Parent		Consolidated	
	09/30/2026	12/31/2025	**09/30/2026**	12/31/2025	**09/30/2026**	12/31/2025	**09/30/2026**	12/31/2025
Income tax loss carryforwards	**119,063**	111,322	**119,063**	111,322	**-**	-	**-**	-
Social contribution loss carryforwards	**42,863**	40,076	**42,863**	40,076	**-**	-	**-**	-
Litigation	**9,590**	30,750	**9,590**	30,750	**-**	-	**-**	-
Expected credit losses	**30,884**	17,213	**30,884**	17,213	**-**	-	**-**	-
Accrued trade payables (i)	**16,313**	6,050	**16,313**	6,050	**-**	-	**-**	-
Effects of CPC (06)/IFRS 16	**3,349**	3,554	**3,349**	3,554	**-**	-	**-**	-
Amortization of the subsidiaries' assets	**886**	1,409	**886**	1,409	**-**	-	**-**	-
Effects of CPC (47)/IFRS 15	**1,585**	1,529	**1,585**	1,529	**-**	-	**-**	-
Estimated inventory loss	**1,845**	2,249	**1,845**	2,249	**-**	-	**-**	-
Present value adjustments	**11,951**	8,281	**11,951**	8,281	**-**	-	**-**	-
Other	**8,648**	8,651	**8,648**	8,651	**-**	-	**-**	-
Goodwill tax amortization (ii)	**-**	-	**-**	-	**210,317**	210,317	**210,317**	210,317
	246,977	231,084	**246,977**	231,084	**210,317**	210,317	**210,317**	210,317
Total net assets	**-**	-	**-**	-	**36,660**	20,767	**36,660**	20,767
Income (expenses) from taxes recognized in profit or loss	**-**	**-**	**-**	-	**15,893**	434	**15,893**	434

(i) Payables to service providers are recognized on an accrual basis while no collection documents issued are received for recognition in line item 'Trade payables'.

(ii) Deferred income tax and social contribution amounts derive from the tax benefit involving goodwill on future earnings of the merged companies Allied S.A., Arte Telecom, and Wooza Representações

Deferred income tax and social contribution were substantially recognized on tax loss carryforwards, primarily in light of the goodwill, interest on capital, and tax incentive deductibility benefits. Pursuant to a technical review on the expected generation of future taxable income prepared by Management, based on feasible, verifiable assumptions, in line with the Company's accounting, management, and budgetary information, deferred tax assets are expected to be realized within no more than ten years.

b) Reconciliation of income tax and social contribution

The reconciliation between tax expenses and income from multiplying the accounting profit by the statutory rate for the periods ended September 30, 2026 and 2025 is shown below:

	Parent		Consolidated	
	09/30/2026	**09/30/2025**	**09/30/2026**	**09/30/2025**
Profit before income tax and social contribution	**84,700**	382,953	**84,700**	382,953
Statutory rates (25% for income tax and 9% for social contribution)	**34%**	34%	**34%**	34%
Income tax and social contribution at statutory rate	**(28,798)**	(130,204)	**(28,798)**	(130,204)
"Compete" benefit (i)	**19,769**	19,784	**19,769**	19,784
Interest on capital	**20,400**	23,703	**20,400**	23,703
Stock options	**(317)**	(321)	**(317)**	(321)
Share of results of investees	**3,680**	4,369	**-**	-
Earned profit on foreign parent	**(3,735)**	(4,241)	**-**	-
Other	**(654)**	(2,521)	**(709)**	(2,393)
Income tax and social contribution expenses for the period	**10,345**	(89,431)	**10,345**	(89,431)
Current tax	**(5,548)**	(66,788)	**(5,548)**	(66,788)
Deferred tax	**15,893**	(22,643)	**15,893**	(22,643)
Effective tax rate	**(12%)**	(23%)	**(12%)**	(23%)

(i) Beginning September 2024, the "Compete Atacadista" benefit began to be classified as deemed credit, and must be excluded from the income tax and social contribution tax base, according to an injunction granted on October 29, 2025.

9. Investments

	09/30/2026			12/31/2025		
	Equity interest - %	**Subsidiary's equity**	**Investment in the Parent**	**Equity interest - %**	**Subsidiary's equity**	**Investment in the Parent**
Allied Miami	100%	**74,368**	**74,368**	100%	67,315	67,315
		74,368	**74,368**		67,315	67,315

	09/30/2026	12/31/2025
Variation in investments		
Balance at beginning of period	**67,315**	59,369
Share of results of investees	**10,824**	14,671
Translation adjustments to investments of the foreign subsidiary	**(3,771)**	(6,725)
Net balances at end of period	**74,368**	67,315
Investments - assets	**74,368**	67,315
	74,368	67,315

The financial information on subsidiaries is summarized as follows:

	Allied Miami	
	09/30/2026	**12/31/2025**
Current assets	234,754	98,895
Noncurrent assets	286	372
Total assets	235,040	99,267
Current liabilities	160,672	31,952
Equity	74,368	67,315
Total liabilities and equity:	235,040	99,267

	Allied Miami	
	09/30/2026	**09/30/2025**
Gross profit	14,696	17,805
Operating expenses	(4,685)	(5,683)
Finance income	813	727
Profit for the period	10,824	12,849

10. Leases and rights of use

The Company primarily holds leases of properties, such as physical stores, distribution centers and corporate offices, and the effects arising from IFRS 16/CPC 06 are disclosed in line item 'Leases', in current and noncurrent liabilities, with a balancing item reported in 'Rights of use', in noncurrent assets.

As for lease agreements added in 2026, the Company quoted loans from financial institutions and applied a CDI borrowing cost effective at the time, plus 2.0% per year (2.0% per year as at December 31, 2025), composing the incremental rate, considering each contractual maturity.

The fair values of lease assets and liabilities were broken down as follows:

	Parent		Consolidated	
	09/30/2026	12/31/2025	**09/30/2026**	12/31/2025
Assets				
Opening balance	**57,998**	74,993	**57,998**	74,993
Additions	**1,538**	6,114	**1,538**	6,114
Remeasurement (a)	**4,955**	8,757	**4,955**	8,757
Write-offs	**(2,235)**	(7,414)	**(2,235)**	(7,414)
Depreciation	**(17,702)**	(24,452)	**(17,702)**	(24,452)
	44,554	57,998	**44,554**	57,998
Liabilities				
Opening balance	**68,452**	88,102	**68,452**	88,102
Additions	**1,538**	6,114	**1,538**	6,114
Remeasurement (a)	**4,955**	8,757	**4,955**	8,757
Disposals	**(2,501)**	(8,971)	**(2,501)**	(8,971)
Payments	**(24,027)**	(34,779)	**(24,027)**	(34,779)
Interest incurred	**5,987**	9,229	**5,987**	9,229
	54,404	68,452	**54,404**	68,452
Current liabilities	**24,223**	25,241	**24,223**	25,241
Noncurrent liabilities	**30,181**	43,211	**30,181**	43,211

(a) Remeasurement of the lease amounts on the contractual adjustment date.

Maturity schedule of lease liabilities recognized in noncurrent liabilities:

	Parent		Consolidated	
Year	**09/30/2026**	12/31/2025	**09/30/2026**	12/31/2025
2027	**15,630**	21,606	**15,630**	21,606
2028	**7,814**	12,179	**7,814**	12,179
2029	**5,050**	6,374	**5,050**	6,374
2030	**1,687**	2,801	**1,687**	2,801
2031	**-**	251	**-**	251
	30,181	43,211	**30,181**	43,211

As at September 30, 2026, the Company is a party to 84 lease agreements (85 as at December 31, 2025) recognized as lease transactions.

The Company applied the practical expedient of CVM Resolution 859/20, under which a lessee may elect not to assess whether a benefit granted in a lease contract is a contractual modification and thus account for the resulting changes in payments as profit (loss) for the period, disclosed in note 21.

The Company recognized expenses on variable lease payments, leases of low-value assets and short-term leases in the individual and consolidated interim financial information. Regarding lease agreements of stores and kiosks providing for variable amounts, based on a percentage rate applied to net sales, as contractually determined, expenses amounting to R$868 were recorded in the period ended September 30, 2026 (R$758 as at December 31, 2025).

Pursuant to CVM Circular Letter 02/2019, the Company presents lease liability balances considering estimated future payment flows, adjusted for inflation.

	Parent and Consolidated		
Year	**Remaining balance**	**Projected inflation**	**Amount of discounted installment**
2026	**24,223**	**1,187**	**25,410**
2027	**15,630**	**672**	**16,302**
2028	**7,814**	**297**	**8,111**
2029	**5,050**	**177**	**5,227**
2030	**1,687**	**59**	**1,746**
	54,404	**2,392**	**56,795**

The sources of information for the market expectation relating to the IPCA rate used above were obtained at the website of the Central Bank of Brazil (BCB), *Focus* bulletin, on the closing of October 9, 2026.

11. Intangible assets

Parent

Intangible assets	Annual amortization rate (%)	12/31/2025	Addition	Write-off	Amortization	Transfer	09/30/2026
Software	20	13,483	**587**	**(5)**	**(4,364)**	**2,956**	**12,657**
Commercial rights	20	441	**-**	**-**	**(290)**	**-**	**151**
Trademarks and patents	12,5	66	**-**	**-**	**(11)**	**-**	**55**
Goodwill on acquisitions	-	618,580	**-**	**-**	**-**	**-**	**618,580**
Customer portfolio	10	13,268	**-**	**-**	**(4,975)**	**-**	**8,293**
Points of sale - retail	10	3,960	**-**	**-**	**(1,150)**	**-**	**2,810**
Exclusivity right (a)	10	14,650	**-**	**-**	**(1,374)**	**-**	**13,276**
Other	20	-	**2,956**	**-**	**-**	**(2,956)**	**-**
Total		664,448	**3,543**	**(5)**	**(12,164)**	**-**	**655,822**

Consolidated

Intangible assets	Annual amortization rate (%)	12/31/2025	Addition	Write-off	Amortization	Transfer	09/30/2026
Software	20	13,854	**587**	**(33)**	**(4,422)**	**2,956**	**12,942**
Commercial rights	20	442	**-**	**-**	**(290)**	**-**	**152**
Trademarks and patents	12,5	66	**-**	**-**	**(11)**	**-**	**55**
Goodwill on acquisitions	-	618,580	**-**	**-**	**-**	**-**	**618,580**
Customer portfolio	10	13,268	**-**	**-**	**(4,975)**	**-**	**8,293**
Points of sale - retail	10	3,960	**-**	**-**	**(1,150)**	**-**	**2,810**
Exclusivity right (a)	10	14,650	**-**	**-**	**(1,374)**	**-**	**13,276**
Other	20	-	**2,956**	**-**	**-**	**(2,956)**	**-**
Total		664,820	**3,543**	**(33)**	**(12,222)**	**-**	**656,108**

(a) Exclusive agreement acquired from a business partner to use our digital tool to sell cellphone carrier plans.

12. Trade payables

	Parent		Consolidated	
	09/30/2026	12/31/2025	**09/30/2026**	**12/31/2025**
Domestic suppliers	**1,365,062**	1,060,457	**1,524,396**	1,091,031
Foreign trade payables	**14,159**	15,401	**14,159**	15,401
	1,379,221	1,075,858	**1,538,555**	1,106,432

13. Trade payables - agreements

The Company entered into agreements with partner banks to structure the prepayment of receivables with its main suppliers. Under such transaction, suppliers extend maturity periods and transfer the right to collect receivables to the financial institutions, so that funds are received without the need to contract credit facilities.

Such transaction is conducted under two categories: (i) with reimbursement of finance costs by the supplier, resulting in zero cost to the Company. In 2026, the Company is exclusively operating under that category, without incurring any finance costs; (ii) without reimbursement, leading the Company to defray interest amounts on the forfaiting transactions.

As assessed by Management, the economic substance of the underlying transaction has a financial nature. The weighted interest rate for both categories was zero in 2026 (15.91% p.a. in 2025), with an average term of 32 days (27 days in 2025).

	Parent and Consolidated	
	09/30/2026	12/31/2025
Without finance cost (i)	**45,493**	374
	45,493	374

Variations in the Company's trade payables – agreements are broken down as follows:

	Parent and Consolidated	
	09/30/2026	12/31/2025
Opening balance	**374**	240,072
New commitments	**292,139**	1,425,040
Principal repayments	**(247,020)**	(1,666,251)
Interest incurred	**-**	1,513
	45,493	374

14. Borrowings, financing and debentures

		Parent		Consolidated	
Category	**Finance charges - weighted average - %**	**09/30/2026**	12/31/2025	**09/30/2026**	12/31/2025
5th issue of debentures (a)	CDI + 2.00% p.a.	**229,276**	228,577	**229,276**	228,577
6th issue of debentures (b)	CDI + 2.60% p.a.	**163,760**	187,875	**163,760**	187,875
Total		**393,036**	416,452	**393,036**	416,452
Current		**104,904**	62,785	**104,904**	62,785
Noncurrent		**288,132**	353,667	**288,132**	353,667

Variations in the Company's borrowings are as follows:

	Parent		Consolidated	
	09/30/2026	**12/31/2025**	**09/30/2026**	**12/31/2025**
Opening balance	**416,452**	505,728	**416,452**	505,728
New borrowings	**-**	-	**-**	40,818
Payment of debt issuance costs	**2,505**	(3,646)	**2,505**	(3,646)
Principal repayments	**(32,143)**	(108,418)	**(32,143)**	(149,009)
Interest payments	**(43,275)**	(56,716)	**(43,275)**	(56,815)
Interest incurred	**49,497**	79,504	**49,497**	79,603
Balance sheet translation effects	**-**	-	**-**	228
	393,036	416,452	**393,036**	416,452

(a) On May 26, 2022, the fifth issue of simple, nonconvertible debentures was approved, in the amount of R$296,000, represented by 296,000 debentures issued at the unit par value of R$1. Interest amounts will be paid on a quarterly basis, beginning August 26, 2022.

The final maturity of debentures will be within 60 months, with quarterly settlements and grace period of 24 months, according to the amortization table included in the indenture, with principal repayments beginning on May 26, 2024 and maturing on May 26, 2027. On December 26, 2023, the Company made an optional extraordinary repayment of 15.5405% of the nominal unit balance of the debenture. Additionally, the Company elected to postpone the remaining debt balance of R$250,000, which resulted in a change in the interest rate from 2.00% to 2.22% per year. As part of this adjustment, there was also a change in the final maturity of the debentures, which will occur within 60 months, with quarterly settlements with a grace period of 18 months, according to the amortization table provided for in the deed of issue, with principal beginning to be amortized on September 26, 2025, the postponement does not change the other contractual clauses. On August 13, 2025, the Company elected to postpone the remaining debt balance of R$233,333, which resulted in a change in the interest rate from 2.22% to 2.00% per year. As a part of this adjustment, the final maturity of debentures was also changed from December 26, 2028 to September 26, 2030. The vesting period to complete the Optional Full Early Redemption and Optional Special Repayment was also changed and can be carried out by the Issuer as from the sixty-first (61st) month onwards.

In order to ensure full compliance with all obligations assumed before Creditors, the Company undertook to maintain at least 30% of the outstanding balance of debentures in bank slips falling due in the restricted accounts opened at Banco do Brasil (Collaterals).

The debentures agreement requires maintaining a net debt-to-EBTIDA ratio lower than or equal to 2.5 times for each fiscal year.

(b) On December 6, 2023, the sixth issue of simple, nonconvertible debentures was approved, in the amount of R$225,000, represented by 225,000 debentures issued at the unit par value of R$1. Interest amounts will be paid on a semiannual basis, beginning September 15, 2024.

The final maturity of debentures will be within 60 months, with semiannual settlements and grace period of 24 months, according to the amortization table included in the indenture, with principal repayments on December 15, 2025 and maturing on December 15, 2028.

In order to ensure full compliance with all obligations assumed before Creditors, the Company undertook to maintain at least 30% of the outstanding balance of debentures in bank slips falling due in the restricted accounts opened at Banco Bradesco (Collaterals).

The debentures agreement requires maintaining a net debt-to-EBTIDA ratio lower than or equal to 2.5 times for each fiscal year, from December 31, 2023 to the maturity date.

For the debentures, the trustee is responsible for checking the calculations submitted by the Company's Management after the disclosure of the audited financial statements. The calculation of covenants applicable to the financial statements for December 31, 2025 was checked in April 2026, without any qualifications, whereas the Company complied with all covenants set out in the relevant agreements.

The long-term payment schedule of borrowings and financing is as follows:

	Parent and Consolidated	
Maturity year	**09/30/2026**	12/31/2025
2027	**49,257**	114,792
2028	**132,922**	132,922
2029	**70,640**	70,640
2030	**35,313**	35,313
Total noncurrent	**288,132**	353,667

15. Related parties

Due from related parties

	Parent		Consolidated	
	09/30/2026	12/31/2025	**09/30/2026**	12/31/2025
Miami LLC (i)	**1,247**	1,247	**-**	-
Receivables from shareholders (ii)	**-**	154	**-**	154
Total current	**1,247**	1,401	**-**	154

(i) Provision of shares services.
(ii) Receivables related to the purchases of stock options.

Variations in the Company's related-party balances are broken down as follows:

	Parent		Consolidated	
	09/30/2026	12/31/2025	**09/30/2026**	12/31/2025
Opening balance	**1,401**	1,247	**154**	-
Additions	**2,107**	3,177	**2,107**	3,177
Receipts	**(2,261)**	(3,023)	**(2,261)**	(3,023)
	1,247	1,401	**-**	154

Compensation of key management personnel

The aggregate amount of compensation and benefits granted to officers, directors and members of statutory committees for services provided in their respective areas of expertise was R$17,767 for the period ended September 30, 2026 (R$23,052 for the year ended December 31, 2025). In 2024, the Board of Directors approved a retention package for certain executives, aligned with the Company's long-term strategic planning. Therefore, the retention amount recognized in 2026 was R$3,697, already included in the total reported above (R$2,838 as at December 31, 2025).

16. Provision for lawsuits

In the ordinary course of business, the Company is exposed to certain contingencies and risks, which include tax, labor and civil lawsuits. The Company's Management recognized a provision for risks underlying lawsuits assessed as probable losses, which is the best estimate of future cash disbursement, based on its legal counsel's opinion. The provisions for lawsuits are broken down as follows:

Lawsuits assessed as probable losses	**09/30/2026**	12/31/2025
Tax (a)	**54,008**	118,297
ICMS-DIFAL – 2021	**7,621**	71,110
ICMS-DIFAL – 2022	**6,968**	11,449
ICMS-DIFAL – 2023	**37,939**	35,738
Other	**1,481**	-
Labor	**14,324**	15,022
Civil	**4,780**	4,310
Total	**73,112**	137,629
(-) Payments through judicial deposits – ICMS DIFAL 2022	**(6,968)**	(11,449)
(-) Payments through judicial deposits – ICMS DIFAL 2023	**(37,939)**	(35,738)
(-) Labor judicial deposits	**(2,545)**	(2,908)
Lawsuits net of judicial deposits	**25,661**	87,534

a) Tax lawsuits

ICMS-DIFAL (FY 2021)

On February 24, 2021, the STF issued a decision determining that the payment of certain amounts referring to interstate ICMS rate differences ("ICMS-DIFAL") would not be mandatory.

In light of this decision, the Company filed writs of mandamus on February 26, 2021 and, given the likelihood of possible losses at the time, it deposited ICMS-DIFAL amounts in escrow and received favorable preliminary injunctions to suspend such deposits.

The Company elected not to recognize the tax expenses on ICMS-DIFAL in its financial statements beginning February 2021.

In December 2021, the STF decided that only entities that had filed lawsuits up to February 24, 2021 would be entitled to such non-mandatory payment. Considering the STF's decision, the Company recognized a provision for probable losses in the amount of R$7,621 (R$71,110 as at December 31, 2025). The cases that were closed were decided unfavorably to Allied, resulting in the conversion of the deposits into income in favor of the States.

ICMS-DIFAL (FY 2022)

On February 8 and 9 and April 11, 2022, the Company filed writs of security and started to deposit in escrow the ICMS-DIFAL amounts for 2022 to all Brazilian states, based on the aforesaid STF's judgment.

The ICMS-DIFAL obligations, totaling R$6,829 (R$11,449 as at December 31, 2025), linked to a judicial deposit in the same amount, remain recognized in liabilities and are stated on a net basis in the line item 'Lawsuits'.

ICMS-DIFAL (FY 2023)

On February 9 and 15, 2023, the Company filed writs of security for some states and started to deposit in escrow the ICMS-DIFAL amounts corresponding to the period from January to July 2023.

The Company will maintain the obligations with ICMS-DIFAL recorded in its liabilities, totaling R$37,939 (R$35,738 as at December 31, 2025), and with a judicial deposit in the same amount, stated on a net basis in the line item 'Lawsuits'.

No provision is required for lawsuits assessed as possible losses by Management and its legal counsel, involving the following estimated amounts:

Lawsuits assessed as possible losses	**09/30/2026**	12/31/2025
Tax	**345,050**	127,349
Labor/social security	**47,012**	42,599
Civil	**2,993**	4,618
Total	**395,055**	174,566

Tax

The main possible tax contingencies are:

a) tax assessment notices issued by the Federal Revenue Service on account of challenges concerning the offsets made and undue deduction of trade discounts from revenues, totaling R$36,256 (R$34,160 as at December 31, 2025);

b) tax assessment notice issued by the State of Espírito Santo in 2024 for the collection of ICMS, including a penalty, related to the shipment of goods to the Manaus Free Trade Zone and Free Trade Areas without proof of localization, amounting to R$75,939 (R$68,958 as at December 31, 2025);

c) tax assessment notice issued for the collection of Reverse Charge State VAT (ICMS-ST), corresponding to the period from July 2018 to March 2021, on account of the nonpayment of such tax on domestic sales, amounting to R$10,677 (R$9,631 as at December 31, 2025);

d) On April 9, 2026, the Company received a notice of violation regarding the requirement to pay PIS and COFINS taxes on discounts granted by suppliers, for the period from January to December 2022, totaling R$193,639;

e) tax assessment notice issued for the purpose of collecting the IPI because the taxpayer allegedly shipped taxed products without properly recording the tax, based on the argument that the taxpayer's establishment was not classified as equivalent to an manufacturing facility in its capacity as a reseller of foreign goods imported by a subsidiary of the same company, amounting to R$10,852.

Other possible tax contingencies that address various tax issues, relating to discussions involving the collection of tax debt certificates (CDAs) determined in administrative proceedings, ICMS, ICMS-ST, compensation of IRRF credits, and penalties for the late filing of the EFD tax return are spread over the amount of R$17,687 (R$14,600 as at December 31, 2025).

Labor

The labor lawsuits represent various types of labor lawsuits (payment of overtime and severance pay) that are at different procedural stages. The main possible labor contingency is a lawsuit to set aside social security contributions, income tax and its alleged fine for not withholding on alleged income from work when exercising stock options of income R$21,180 (R$18,149 as at December 31, 2025). Other labor and social security lawsuits assessed as possible losses that address other labor and social security issues total R$25,832 (R$24,450 as at December 31, 2025).

16.1. Judicial deposits

	Parent/Consolidated	
	09/30/2026	12/31/2025
Tax – DIFAL 2021 (i)	**7,621**	71,110
Tax – DIFAL 2022 (ii)	**82,125**	79,777
Social security (iii)	**21,180**	18,149
Other	**1,294**	2,929
	112,219	171,965

The Company and its subsidiary made the following judicial deposits:
(i) Deposits including provisions related to the ICMS-DIFAL- 2021-related tax lawsuit.
(ii) Deposits without the corresponding provisions for 2022 with respect to all states in which the Company filed writs of security.
(iii) Deposits without the corresponding provisions: lawsuit challenging the collection of taxes levied on the exercise of stock options under the stock option plan.

17. Other liabilities

	Parent		Consolidated	
Lender	**09/30/2026**	12/31/2025	**09/30/2026**	12/31/2025
Cost of sales	**38,205**	11,325	**38,205**	11,325
Advance sales	**361**	103	**361**	103
Other	**913**	970	**841**	970
Total other liabilities	**39,479**	12,398	**39,407**	12,398

18. Equity

a) Share capital

In 2026, the Board of Directors approved a capital increases with the consequent issue of new book-entry, registered, common shares without par value, fully subscribed and paid in, as a result of the exercise of stock options. The changes in the number of shares and share capital in 2026 are as follows:

Date	**Shares**	**Share capital**
Opening balance	**94,930,925**	**849,923**
01/06/2026	**121,047**	**292**
02/18/2026	**638,815**	**1,297**
02/26/2026	**149,702**	**331**
04/06/2026	**121,047**	**249**
Balance as at September 30, 2026	**95,961,536**	**852,092**

As at September 30, 2026, fully paid-in capital is R$852,092 (R$849,923 in 2025), represented by 95,961,536 registered common shares, without par value, within the authorized capital limit set out in the Company's bylaws.

The Company is authorized to increase capital by up to 100,000,000 new common shares, out of which 16,339,901 shares have already been issued, with a remaining number of 83,660,099 authorized shares to be issued. The total limit comprises 179,621,635 common shares, regardless of any amendment to the bylaws, pursuant to article 168 of the Brazilian Corporate Law.

b) Earnings reserve

The earnings reserve is duly supported by article 47 of the Company's Bylaws. In accordance with article 199 of Law 6404/76, the earnings reserve balance is limited to capital, whereas any excess amount should be used for capital increase or dividend distribution purposes.

The legal reserve is set up annually by allocating 5% of profit for the year, adjusted as prescribed by law, and cannot exceed 20% of capital.
The legal reserve is aimed at ensuring the integrity of capital and can only be utilized to offset losses or increase capital.

As prescribed by law, investment grants comprised the ICMS tax incentives granted by the State of Espírito Santo (Compete) and Minas Gerais (Sectoral Tax Treatment, or TTS/E-commerce) which benefit the Company's operations in these States. Before Law 14789 of December 2023, at the end of the fiscal year, the amount of this incentive that was not subject to income tax and social contribution was recorded in a specific reserve account, the balance of which could only be used for capital increases or offset of losses, and could not be distributed or transferred to partners or shareholders.

As at September 30, 2026, the earnings reserve totaled R$742,545 (R$720,204 as at December 31, 2025).

c) Dividends and interest on capital

Pursuant to the Company's bylaws, after the legal deductions and recognition of a legal reserve, profit for the year shall be allocated as resolved at a General Shareholders' Meeting, conferring upon shareholders the right to receive mandatory minimum dividends equivalent to 25% of profit for the year.

Interim dividends and interest on capital are incorporated into the mandatory minimum dividends, as set out in article 46 of the Company's Bylaws.

The variations in dividends and interest on capital are as follows:

	Consolidated	
	09/30/2026	**12/31/2025**
Opening balance	**37,836**	116,048
Interest on capital	**60,000**	109,713
Payment of interest on capital	**(37,321)**	(182,261)
IRRF payments using tax credits	**(322)**	(5,772)
Forfeited dividends	**(4)**	(9)
Other	**-**	117
Dividends and interest on capital payable	**60,189**	37,836

On August 12, 2025, the Company's Board of Directors approved the proposal to pay interest on capital related to the 2024 equity, in the gross amount of R$69,713.

On December 15, 2025, the Company's Board of Directors approved the proposal to pay interest on capital related to the 2025 equity ("New Interest on Capital"), in the gross amount of R$40,000.

On September 29, 2026, the Company's Board of Directors approved the proposal to distribute interest on capital related to the 2025 equity, in the gross amount of R$46,181, and for 2026, amounting to R$13,819, totaling R$60,000.

19. Net sales revenue

	Parent		Consolidated		Parent		Consolidated	
	Three-month periods ended				Nine-month periods ended			
	09/30/2026	**09/30/2025**	**09/30/2026**	**09/30/2025**	**09/30/2026**	**09/30/2025**	**09/30/2026**	**09/30/2025**
Product sales	**1,571,845**	1,229,944	**1,812,958**	1,638,697	**4,290,742**	3,828,421	**4,918,494**	4,701,516
Service revenue	**17,554**	12,841	**17,554**	12,841	**54,090**	42,095	**54,090**	42,095
Sales returns and cancelations	**(77,777)**	(15,852)	**(77,777)**	(15,854)	**(117,819)**	(52,541)	**(117,819)**	(55,648)
Discounts and rebates on sales	**(21,726)**	(29,956)	**(23,348)**	(30,488)	**(81,695)**	(74,096)	**(83,887)**	(75,479)
Nonperforming sales	**100**	432	**100**	432	**423**	2,360	**423**	2,360
Taxes on sales	**(237,402)**	(192,776)	**(237,402)**	(192,776)	**(661,500)**	(611,935)	**(661,500)**	(611,935)
Net sales revenue	**1,252,594**	1,004,633	**1,492,085**	1,412,852	**3,484,241**	3,134,304	**4,109,801**	4,002,909

Net revenue by operation is broken down as follows:

	Parent		Consolidated	
	09/30/2026	**09/30/2025**	**09/30/2026**	**09/30/2025**
Brazilian operation	**3,484,241**	3,134,304	**3,484,241**	3,134,304
Foreign operations	**-**	-	**625,560**	868,605
Net sales revenue	**3,484,241**	3,134,304	**4,109,801**	4,002,909

20. Cost of sales

	Parent		Consolidated		Parent		Consolidated	
	Three-month periods ended				Nine-month periods ended			
	09/30/2026	**09/30/2025**	**09/30/2026**	**09/30/2025**	**09/30/2026**	**09/30/2025**	**09/30/2026**	**09/30/2025**
Cost of sales	**(1,272,526)**	(988,406)	**(1,520,398)**	(1,460,421)	**(3,442,383)**	(3,091,472)	**(4,072,470)**	(4,093,440)
Discounts obtained from suppliers	**201,345**	131,093	**216,529**	204,592	**470,682**	401,709	**492,023**	556,213
Personnel expenses	**(2,691)**	(1,625)	**(2,691)**	(1,625)	**(7,704)**	(5,340)	**(7,704)**	(5,340)
Depreciation and amortization	**(1,446)**	(1,741)	**(1,446)**	(1,741)	**(4,307)**	(5,166)	**(4,307)**	(5,166)
Storage	**(1,278)**	(1,255)	**(2,037)**	(2,435)	**(3,451)**	(3,530)	**(5,569)**	(6,866)
Other costs	**(901)**	(732)	**(901)**	(732)	**(2,131)**	(1,917)	**(2,131)**	(1,917)
	(1,077,497)	(862,666)	**(1,310,944)**	(1,262,362)	**(2,989,294)**	(2,705,716)	**(3,600,158)**	(3,556,516)

21. Selling expenses

	Parent		Consolidated		Parent		Consolidated	
	Three-month periods ended				Nine-month periods ended			
	09/30/2026	**09/30/2025**	**09/30/2026**	**09/30/2025**	**09/30/2026**	**09/30/2025**	**09/30/2026**	**09/30/2025**
Personnel expenses	**(30,095)**	(25,917)	**(30,770)**	(26,582)	**(85,019)**	(78,966)	**(87,003)**	(81,022)
Losses on granted credits	**(249)**	(7,383)	**(249)**	(7,383)	**(8,180)**	(17,277)	**(8,180)**	(17,277)
Commissions and sales representations	**(22,579)**	(20,303)	**(22,579)**	(20,303)	**(58,024)**	(55,521)	**(58,024)**	(55,521)
Depreciation and amortization	**(5,463)**	(6,373)	**(5,463)**	(6,373)	**(17,195)**	(20,861)	**(17,195)**	(20,861)
Freight and hauling	**(10,231)**	(8,148)	**(10,231)**	(8,148)	**(26,742)**	(22,828)	**(26,742)**	(22,834)
Card management fees	**(6,662)**	(6,357)	**(6,662)**	(6,357)	**(18,772)**	(17,842)	**(18,772)**	(17,842)
Occupancy expenses	**(4,392)**	(4,333)	**(4,392)**	(4,333)	**(13,183)**	(13,854)	**(13,183)**	(13,854)
Rental expenses	**(496)**	(794)	**(496)**	(794)	**(2,044)**	(2,831)	**(2,044)**	(2,831)
Marketing expenses	**(3,308)**	(2,423)	**(3,308)**	(2,423)	**(8,536)**	(6,908)	**(8,536)**	(6,908)
Collection expenses	**(1,121)**	(1,668)	**(1,344)**	(2,294)	**(4,412)**	(5,194)	**(5,066)**	(6,673)
Expected credit losses	**(41,008)**	3,265	**(41,008)**	3,265	**(40,208)**	3,328	**(40,208)**	3,328
Rent discounts (note 10)	**37**	586	**37**	586	**613**	1,259	**613**	1,259
Other selling expenses	**(882)**	(1,622)	**(1,010)**	(1,645)	**(2,737)**	(5,114)	**(2,955)**	(5,239)
	(126,449)	(81,470)	**(127,475)**	(82,784)	**(284,439)**	(242,609)	**(287,295)**	(246,275)

22. General and administrative expenses

	Parent		Consolidated		Parent		Consolidated	
	Three-month periods ended				Nine-month periods ended			
	09/30/2026	**09/30/2025**	**09/30/2026**	**09/30/2025**	**09/30/2026**	**09/30/2025**	**09/30/2026**	**09/30/2025**
Personnel expenses	**(15,379)**	(14,370)	**(15,379)**	(14,400)	**(47,534)**	(42,560)	**(47,534)**	(42,651)
Expenses on outside services	**(4,225)**	(6,987)	**(4,225)**	(6,987)	**(12,974)**	(17,070)	**(12,974)**	(17,070)
Depreciation and amortization	**(2,966)**	(3,494)	**(2,987)**	(3,530)	**(9,090)**	(10,802)	**(9,153)**	(10,904)
Occupancy expenses	**(289)**	(372)	**(289)**	(372)	**(944)**	(1,034)	**(944)**	(1,034)
Expenses on asset insurance	**(675)**	(677)	**(1,038)**	(1,144)	**(2,029)**	(2,039)	**(3,261)**	(3,530)
Court costs and contingencies	**(3,239)**	(4,822)	**(3,239)**	(4,822)	**(8,137)**	(7,992)	**(8,137)**	(7,992)
Other general and administrative expenses	**(2,424)**	(1,923)	**(2,627)**	(2,123)	**(5,940)**	(5,317)	**(6,474)**	(6,704)
	(29,197)	(32,645)	**(29,784)**	(33,378)	**(86,648)**	(86,814)	**(88,477)**	(89,885)

23. Other operating income (expenses)

	Parent		Consolidated		Parent		Consolidated	
	Three-month periods ended				Nine-month periods ended			
	09/30/2026	**09/30/2025**	**09/30/2026**	**09/30/2025**	**09/30/2026**	**09/30/2025**	**09/30/2026**	**09/30/2025**
Credit granted	**-**	334,241	-	334,241	**-**	334,241	**-**	334,241
Recovery of ICMS	**-**	-	-	-	**-**	2,744	**-**	2,744
Recovery of tax rate difference	**-**	32,533	**-**	32,533	**-**	32,533	**-**	32,533
Write-off of tax credits	**-**	(25,409)	**-**	(25,409)	**-**	(25,409)	**-**	(25,409)
Fines and assessments	**-**	(2,731)	**-**	(2,731)	**(161)**	(3,138)	**(161)**	(3,138)
Gain on insurance claims	**106**	102	**106**	102	**289**	265	**289**	1,319
Gain (loss) on write-off of property, plant and equipment	**(11)**	8,303	**(11)**	8,303	**178**	8,266	**178**	8,266
Other operating income (expenses)	**(133)**	(824)	**(133)**	(824)	**1,326**	(1,179)	**1,326**	(1,179)
	(39)	346,215	**(39)**	346,215	**1,632**	348,323	**1,632**	349,377

24. Finance income (costs)

	Parent		Consolidated		Parent		Consolidated	
	Three-month periods ended				Nine-month periods ended			
	09/30/2026	**09/30/2025**	**09/30/2026**	**09/30/2025**	**09/30/2026**	**09/30/2025**	**09/30/2026**	**09/30/2025**
Interest and fines	**(2,192)**	(3,639)	**(2,192)**	(3,639)	**(4,693)**	(14,763)	**(4,693)**	(14,763)
Interest on debentures	**(16,850)**	(20,757)	**(16,850)**	(20,757)	**(52,294)**	(58,228)	**(52,294)**	(58,228)
Inflation adjustments and exchange losses	**(42)**	(22)	**(42)**	(22)	**(193)**	(221)	**(193)**	(221)
Lease interest	**(1,878)**	(2,251)	**(1,878)**	(2,251)	**(5,987)**	(7,025)	**(5,987)**	(7,025)
Other finance costs	**(4,444)**	(11,163)	**(4,503)**	(11,233)	**(18,234)**	(19,404)	**(18,407)**	(19,629)
Finance costs	**(25,407)**	(37,832)	**(25,465)**	(37,902)	**(81,402)**	(99,641)	**(81,575)**	(99,866)
Income from short-term investments	**8,577**	7,673	**9,161**	7,673	**18,133**	13,017	**19,119**	13,969
Interest receivable	**4,130**	4,380	**4,130**	4,793	**10,922**	10,208	**10,922**	10,208
Inflation and foreign exchange gains	**480**	95	**480**	95	**652**	97	**652**	97
Other finance income (costs)	**-**	475	**-**	474	**78**	(1,065)	**78**	(1,065)
Finance income	**13,186**	12,623	**13,770**	13,035	**29,786**	22,257	**30,772**	23,209
Finance income (costs)	**(12,221)**	(25,209)	**(11,695)**	(24,867)	**(51,616)**	(77,384)	**(50,803)**	(76,657)

25. Financial risk management

The Company conducts transactions involving financial instruments, all of which are recorded in balance sheet accounts, for the purpose of maintaining its investment capacity and growth strategy.

a) The main financial assets and financial liabilities are classified by category:

	Parent		Consolidated	
	09/30/2026	12/31/2025	**09/30/2026**	12/31/2025
Financial assets				
Financial assets measured at amortized cost:				
Cash and cash equivalents	**485,319**	329,578	**583,690**	375,871
Trade receivables	**1,038,842**	1,065,362	**1,091,852**	1,075,102
Related parties	**1,247**	1,401	**-**	-
Total	**1,525,408**	1,396,341	**1,675,542**	1,450,973
Financial liabilities				
Financial liabilities measured at amortized cost:				
Trade payables	**1,379,221**	1,075,858	**1,538,555**	1,106,432
Trade payables - agreement	**45,493**	374	**45,493**	374
Borrowings, financing and debentures	**393,036**	416,452	**393,036**	416,452
Total	**1,817,750**	1,492,684	**1,977,084**	1,523,258

b) Financial instruments fair value classification and methodology

Measurement methods

The individual and consolidated interim financial information has been prepared using the historical cost, except for certain financial assets and financial liabilities measured at fair value.

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market players at the measurement date.

Based on the hierarchy set out in CPC 46, fair value can be measured based on the following criteria:

- Level 1: prices quoted (unadjusted) in active markets for identical assets or liabilities.
- Level 2: inputs that are observable for the asset or liability, either directly (i.e., as prices) or indirectly (i.e., derived from prices), except for quoted prices included in Level 1.
- Level 3: inputs for the asset or liability that are not based on observable market data (unobservable inputs).

No assets or liabilities measured at fair value were reclassified among the different levels as at September 30, 2026 and 2025.

b) General considerations

The Company and its subsidiary are exposed to the following risks arising from the use of financial instruments:

- Credit risk; Liquidity risk; Market risk; Operational risk.

25.1. Credit risk

Credit risk is the risk of the Company and its subsidiary incurring financial losses if a customer or counterparty to a financial instrument fails to perform its contractual obligations.

The Company's and its subsidiary's exposure to credit risk is influenced mainly by the individual characteristics of each customer. The Company and its subsidiary established a credit policy that requires an individual review of the credit rating of every new customer before standard payment terms and conditions are offered.

The Company has a very diversified customer portfolio with low concentration level. The Company recognizes estimated credit loss that represents its best estimate of trade receivables (see note 5). Although the portfolio is diversified, the main component is specific and related to significant individual risks.

The Company is exposed to the credit risks arising from financial institutions. In order to mitigate such exposure and the concentration risk, the Company invests its cash and cash equivalents in different investment options and financial institutions, such as banks or securities of several natures.

As at September 30, 2026, the maximum exposure relating to cash and cash equivalents, short-term investments, securities and trade receivables is as follows:

i) Cash and cash equivalents

	Parent		Consolidated	
	09/30/2026	12/31/2025	**09/30/2026**	12/31/2025
Banks	**10,928**	14,735	**109,300**	44,334
Short-term investments	**474,390**	314,843	**474,390**	331,537
	485,319	329,578	**583,690**	375,871

ii) Trade receivables

	Parent		Consolidated	
	09/30/2026	12/31/2025	**09/30/2026**	12/31/2025
Trade receivables	**1,038,842**	1,065,362	**1,091,852**	1,075,102
	1,038,842	1,065,362	**1,091,852**	1,075,102

25.2. Liquidity risk

Liquidity risk is the risk that the Company and its subsidiary may face difficulties in performing the obligations associated with their financial liabilities that are settled through payment in cash or using another financial asset. The approach of the Company and its subsidiary in managing liquidity is to ensure, to the maximum extent possible, that they will have sufficient liquidity to perform their obligations when they are due, under normal conditions, without incurring unacceptable losses or risk of damaging the reputation of the Company and its subsidiary.

The table below shows in detail the maturity of the contracted financial liabilities:

As at September 30, 2026	Parent			
Transaction	Up to 1 year	Up to 2 years	3 to 5 years	Total
Trade payables	**1,379,221**	**-**	**-**	**1,379,221**
Trade payables - agreement	**45,493**	**-**	**-**	**45,493**
Leases	**29,985**	**18,823**	**16,947**	**65,734**
Borrowings, financing and debentures	**160,898**	**182,282**	**191,943**	**535,123**
	1,615,596	**201,106**	**208,890**	**2,025,592**

As at September 30, 2026	Consolidated			
Transaction	Up to 1 year	Up to 2 years	3 to 5 years	Total
Trade payables	**1,538,555**	**-**	**-**	**1,538,555**
Trade payables - agreement	**45,493**	**-**	**-**	**45,493**
Leases	**29,985**	**18,823**	**16,947**	**65,754**
Borrowings, financing and debentures	**160,898**	**182,282**	**191,943**	**535,123**
	1,774,930	**201,106**	**208,890**	**2,184,926**

Typically, the Company and its subsidiary ensure that they generate cash in an amount sufficient to meet expected operating expenses, including meeting financial obligations; this excludes the potential impact of extreme circumstances that cannot reasonably be foreseen, such as natural disasters.

25.3. Market risk

i) Interest rate risk

This risk arises from the possibility of the Company and its subsidiary incurring losses due to fluctuation in interest rates that increase finance costs on borrowings and financing, or reduce income from short-term investments. The Company and its subsidiary continuously monitor the volatility of market interest rates. In order to mitigate the possible impacts arising from fluctuations in interest rates, the Company and its subsidiary adopt the policy of maintaining their funds invested in instruments indexed to the CDI. Historically, the Company has been obtaining satisfactory results in relation to such risk mitigation goals.

ii) Foreign exchange risk

The Company's functional currency is the Brazilian real (BRL), the same currency in which the individual and consolidated interim financial information is prepared and presented.

The Company is exposed to the risk of exchange rate fluctuation of foreign currencies (mostly USD) against the Brazilian real (BRL).
Such exposure is related to the direct import of goods from its foreign suppliers for which the balance of trade payables as at September 30, 2026 is R$14,159. Monetary assets and monetary liabilities denominated in foreign currency are translated into the presentation currency (BRL) at the exchange rate prevailing at the end of the reporting period. Gains and losses arising on the adjustment of these assets and liabilities verified between the prevailing exchange rate on the transaction date and the balance sheet dates are recognized as income or expenses.

iii) Sensitivity analysis

The table below shows the sensitivity analysis for financial instruments, describing the risks that may result in material losses for the Company and its subsidiary using the most probable scenario, according to an assessment made by Management for a twelve-month period. Additionally, two other scenarios are provided showing a 25% and 50% stress at the probable scenario variable considered, respectively (possible and remote scenarios).

Based on projections disclosed by financial institutions, CDI projections were obtained for assessing the monetary impacts in the probable scenario.
Based on this scenario, 25% and 50% stresses were calculated for the exposure to the financial assets and financial liabilities indexed to the exchange rate fluctuation of the US dollar and CDI, as follows:

25.4. Interest rate risk

			Parent and Consolidated			
Transaction	**Index**	**Risk**	**Balance at 09/30/2026**	**Probable scenario**	**Possible scenario**	**Remote scenario**
Financial assets						
Short-term investments	100% of CDI	CDI decrease	**474,390**	**539,619**	**523,312**	**507,004**
Total			**474,390**	**539,619**	**523,312**	**507,004**
Gain				**65,229**	**48,921**	**32,614**
Financial liabilities						
Borrowings, financing and debentures	100% of CDI	CDI increase	**393,036**	**447,078**	**460,589**	**474,100**
Total			**393,036**	**447,078**	**460,589**	**474,100**
(Loss)				**(54,042)**	**(67,553)**	**(81,064)**

Exchange rate risk			Parent and Consolidated			
Operation	**Index**	**Risk**	**Balance at 09/30/2026**	**Probable scenario**	**Possible scenario**	**Remote scenario**
Financial liabilities						
Foreign trade payables	US$	US$ appreciation	**14,159**	**14,072**	**17,590**	**21,108**
Total			**14,159**	**14,072**	**17,590**	**21,108**
(Loss)				**87**	**(3,431)**	**(6,949)**

The sources of information were 13.75% p.a. for interest rates and R$5.18 for the exchange rate, obtained at the website of the Central Bank of Brazil (BCB), Focus bulletin, on the closing of October 9, 2026.

25.5. Operational risk

Operational risk is the risk of direct or indirect losses arising from different causes related to the processes, personnel, technology and infrastructure of the Company and its subsidiary and external factors, except credit, market and liquidity risks, such as those arising from legal and regulatory requirements and from generally accepted corporate behavior standards. The Company's and its subsidiary's objective is to manage the operational risk and service quality risk to avoid any financial losses and damages to the Company's and its subsidiary's reputation.

26. Insurance

The Company and its subsidiary have the policy of insuring the assets exposed to risks in amounts considered sufficient to cover potential losses, taking into consideration the nature of their activities. The insurance against operational risks is as follows:

	Parent		Consolidated	
	09/30/2026	**12/31/2025**	**09/30/2026**	12/31/2025
Directors and Officers (D&O) liability	**40,000**	40,000	**40,000**	40,000
Civil liability	**3,000**	2,000	**3,000**	2,000
Operational risks	**50,651**	51,783	**50,651**	51,783
Credit insurance (a)	**470,560**	488,000	**501,640**	521,011
Property insurance	**627,625**	625,566	**772,665**	779,617
Performance bond	**10,021**	85,574	**10,021**	85,574
Insurance for other risks	**30,000**	30,000	**45,540**	46,505
	1,231,857	1,322,923	**1,423,517**	1,526,490

a) The insurance deductible amount for selected customers is 10%, i.e., customers whose credit ratings were previously determined by the insurance company. The insurance deductible amount for other customers is 20%, limited to a maximum credit of R$500.

27. Earnings per share

a) Basic earnings per share

Basic earnings per share are calculated by dividing the profit attributable to the Company's shareholders by the weighted average number of common shares, as shown below:

	Parent and Consolidated	
	09/30/2026	**09/30/2025**
Profit for the period	**95,045**	293,522
Total weighted number of shares	**95,773,328**	**94,371,680**
Basic earnings per share (in R$)	**0,9924**	3,1103

b) Diluted earnings per share

Diluted earnings per share are calculated by adjusting the weighted average number of outstanding common shares to assume the conversion of all potentially dilutive common shares. The Company has a stock option plan with potential grant of 5,275,395 stock options and its potential total dilution is represented by 101,048,723 stock options, already including the initial grant.

	Parent and Consolidated	
	09/30/2026	**09/30/2025**
Profit for the period	**95,045**	293,522
Total weighted number of shares and vested options	**101,048,723**	97,645,414
Diluted earnings per share (in reais)	**0,9406**	3,0060

28. Noncash transactions

Transactions without cash disbursement, as shown below:

	Parent		Consolidated	
	09/30/2026	**09/30/2025**	**09/30/2026**	**09/30/2025**
Trade payables (new agreements)	**292,139**	1,303,654	**292,139**	1,303,654
Lease remeasurements	**4,955**	7,566	**4,955**	7,566
Derecognition of right-of-use assets	**(2,235)**	7,042	**(2,235)**	7,042
Derecognition of leases	**(2,501)**	8,373	**(2,501)**	8,373
Income from taxes in installments	**-**	4,551	**-**	4,551
Write-off of provisions for contingencies through the use of related judicial deposits	**63,489**	-	**63,489**	-