

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

Nova Transportadora do Sudeste S.A.

Interim Financial Information
for the Three and Six-month
Period Ended June 30, 2026

Deloitte Touche Tohmatsu Auditores Independentes Ltda.

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

REPORT ON REVIEW OF INTERIM FINANCIAL INFORMATION

To the Shareholders and Management of
Nova Transportadora do Sudeste S.A.

Introduction

We have reviewed the accompanying interim financial information of Nova Transportadora do Sudeste S.A. ("Company"), included in the Interim Financial Information Form (ITR), for the quarter ended June 30, 2026, which comprises the balance sheet as at June 30, 2026 and the related statements of income and comprehensive income for the three- and six-month period then ended, and the statements of changes in equity and cash flows for the six-month period then ended, including the explanatory notes.

Management is responsible for the preparation of the 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 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 did not express an audit opinion.

Conclusion on the interim financial information

Based on our review, nothing has come to our attention that causes us to believe that the accompanying 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 international standard IAS 34, applicable to the preparation of ITR, and presented in accordance with the standards issued by the CVM.

Other matters

Statements of value added

The interim financial information referred to above includes the Statement of Value Added (DVA) for the six-month period ended June 30, 2026, prepared under the responsibility of the Company's Management and presented as supplemental information for the international standard IAS 34 purposes. This statement was subjected to review procedures performed together with the review of ITR to reach a conclusion on whether it was reconciled with the interim financial information and the accounting records, as applicable, and if their form and content are consistent with the criteria set forth 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 this statement of value added was not prepared, in all material respects, in accordance with technical pronouncement and consistently with the interim financial information taken as a whole.

Convenience translation

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

Rio de Janeiro, August 13, 2026


DELOITTE TOUCHE TOHMATSU
Auditores Independentes Ltda.


Fernando de Souza Leite
Engagement Partner

NOVA TRANSPORTADORA DO SUDESTE S.A.

BALANCE SHEETS AS AT JUNE 30, 2026 AND DECEMBER 31, 2025

(In thousands of Brazilian reais - R\$)

ASSETS	Notes	30/06/2026	31/12/2025	LIABILITIES AND SHAREHOLDERS' EQUITY	Notes	30/06/2026	31/12/2025
CURRENT ASSETS				CURRENT LIABILITIES			
Cash and cash equivalents	5	3,126,419	1,135,751	Suppliers	9	1,073,103	934,562
Securities - Related Parties	11	516,844	561,677	Taxes payable	12.1	115,599	128,923
Securities - third parties	7	253,250	216,183	Payroll and Charges Payable		30,486	36,862
Accounts Receivable	6	1,068,521	1,386,053	Debentures and financing	10	1,726,274	1,798,569
Recoverable taxes	12.1	8	8	Derivative financial instruments	20	128,185	92,321
Derivative financial instrument	20	26,729	1,088	Income tax and social contribution payable	12.1	394,183	961,378
Prepaid expenses		10,088	16,954	Other liabilities		59,679	68,010
Advances		1,552	2,308			3,527,509	4,020,625
Gas Inventory		30,200	30,200				
Other		9,953	18,101	NON-CURRENT LIABILITIES			
		5,043,564	3,368,323	Debentures and financing	10	19,596,162	17,949,628
NON-CURRENT ASSETS				Derivative financial instruments	20	171,754	20,150
Securities - Related Parties	11	8,600,000	8,600,000	Provision for contractual transfer	13.1	79,372	74,990
Derivative financial instruments	20	-	180,806	Provisions for environmental compensation	13.2	7,551	7,364
Other Accounts Receivable		47,842	13,463	Provision with environmental constraints	13.3	20,222	20,486
Restricted bank deposits		835	1,558	Provision for legal contingencies	19.1	24,566	24,566
Judicial deposits	19.2	5,066	4,458	Provision for intersection crossing		439	391
Recoverable taxes	12.1	12,959	3,624	Deferred taxes	12.2	1,153,170	1,178,647
		8,666,702	8,803,909	Other liabilities		7,564	6,643
						21,060,800	19,282,865
Property, plant & equipment	8	7,097,567	7,077,202	EQUITY			
		7,097,567	7,077,202	Share capital	14.1	501,000	501,000
				Capital reserve	14.2	431,546	431,546
				Profit Reserve	14.3	38,368	1,320,319
				Retained earnings		1,543,156	-
				Other comprehensive results	14.5	(27,448)	(39,823)
				Equity valuation adjustment	14.4	(6,267,098)	(6,267,098)
						(3,780,476)	(4,054,056)
TOTAL ASSETS		20,807,833	19,249,434	TOTAL LIABILITIES AND SHAREHOLDERS' EQUITY		20,807,833	19,249,434

The accompanying notes are an integral part of these interim financial statements.

NOVA TRANSPORTADORA DO SUDESTE S.A.

STATEMENTS OF INCOME

FOR THE THREE- AND SIX-MONTH PERIODS ENDED JUNE 30, 2026 AND 2025

(In thousands of Brazilian reais - R\$, unless otherwise noted)

	Note	Three-month period ended in		Six-month period ended in	
		30/06/2026	30/06/2025	30/06/2026	30/06/2025
NET REVENUE	15	1,861,250	1,976,782	3,579,975	3,939,869
COST OF SERVICES	16	(348,991)	(234,641)	(601,607)	(507,524)
GROSS PROFIT		1,512,259	1,742,141	2,978,368	3,432,345
General and administrative expenses	17	(24,430)	(24,415)	(51,344)	(44,424)
Other operating income, net		-	27,658	451	53,443
Other operating income (expenses)		(24,430)	3,243	(50,893)	9,019
OPERATING INCOME		1,487,829	1,745,384	2,927,475	3,441,364
Financial income	18	463,304	399,756	976,986	771,492
Financial expenses	18	(871,547)	(705,892)	(1,675,503)	(1,444,359)
NET FINANCIAL RESULT		(408,243)	(306,136)	(698,517)	(672,867)
INCOME BEFORE INCOME TAXES		1,079,586	1,439,248	2,228,958	2,768,497
Current income tax and social contribution	12.3	(370,842)	(472,741)	(717,654)	(991,546)
Deferred income tax and social contribution	12.3	38,365	(12,472)	31,852	62,914
NET INCOME FOR THE PERIOD		747,109	954,035	1,543,156	1,839,865
BASIC AND DILUTED EARNINGS PER SHARE (IN R\$)	14	0.32	0.41	0.67	0.80

The accompanying notes are an integral part of these interim financial statements.

NOVA TRANSPORTADORA DO SUDESTE S.A.

STATEMENTS OF COMPREHENSIVE INCOME
FOR THE THREE- AND SIX-MONTH PERIODS ENDED JUNE 30, 2026 AND 2025
(In thousands of Brazilian reais - R\$)

	Three-month period ended in		Six-month period ended in	
	30/06/2026	30/06/2025	30/06/2026	30/06/2025
NET INCOME FOR THE PERIOD	747,109	954,035	1,543,156	1,839,865
Other comprehensive income, net of taxes:	14,222	21,184	12,375	57,868
Results from cash flow hedge	21,548	32,097	18,750	87,679
Deferred Taxes on cash flow hedge	(7,326)	(10,913)	(6,375)	(29,811)
COMPREHENSIVE INCOME FOR THE PERIOD	761,331	975,219	1,555,531	1,897,733

The accompanying notes are an integral part of these interim financial statements.

NOVA TRANSPORTADORA DO SUDESTE S.A.

STATEMENTS OF CHANGES IN SHAREHOLDERS' EQUITY
FOR THE SIX-MONTH PERIODS ENDED JUNE 30, 2026 AND 2025
(In thousands of Brazilian reais - R\$)

			Capital reserve	Profit Reserves				Equity valuation adjustment	Other comprehensive results	
	Note	Share Capital	Capital Transaction	Legal	Tax incentives reserve	Proposed Dividends	Retained earnings	Transaction with Partners	Cash flow hedge reserve	Total
BALANCES AS OF DECEMBER 31, 2024		501,000	431,546	38,368	297,701	1,298,310	-	(6,267,098)	(137,671)	(3,837,844)
Net income for the period		-	-	-	-	-	1,839,865	-	-	1,839,865
Dividends paid		14.3	-	-	(297,701)	(1,298,310)	-	-	-	(1,596,011)
Other comprehensive income:		-	-	-	-	-	-	-	-	-
Results from Cash Flow Hedge		14.5	-	-	-	-	-	-	87,679	87,679
Deferred Taxes on cash flow hedge		14.5	-	-	-	-	-	-	(29,811)	(29,811)
BALANCES AS OF JUNE 30, 2025		501,000	431,546	38,368	-	-	1,839,865	(6,267,098)	(79,803)	(3,536,122)
BALANCES AS OF DECEMBER 31, 2025		501,000	431,546	38,368		1,281,951	-	(6,267,098)	(39,823)	(4,054,056)
Net income for the period		-	-	-	-	-	1,543,156	-	-	1,543,156
Dividends paid		14.3	-	-	-	(1,281,951)	-	-	-	(1,281,951)
Other comprehensive income:		-	-	-	-	-	-	-	-	-
Results from Cash Flow Hedge		14.5	-	-	-	-	-	-	18,750	18,750
Deferred Taxes on cash flow hedge		14.5	-	-	-	-	-	-	(6,375)	(6,375)
BALANCES AS OF JUNE 30, 2026		501,000	431,546	38,368	-	-	1,543,156	(6,267,098)	(27,448)	(3,780,476)

The accompanying notes are an integral part of these interim financial statements.

NOVA TRANSPORTADORA DO SUDESTE S.A.

STATEMENTS OF CASH FLOWS
FOR THE SIX-MONTH PERIODS ENDED JUNE 30, 2026 AND 2025
(In thousands of Brazilian reais - R\$)

	Notes	30/06/2026	30/06/2025
CASH FLOWS FROM OPERATING ACTIVITIES			
Net income for the period		1,543,156	1,839,865
Adjustments to expenses and revenues without cash effect:			
Deferred income tax and social contribution	12.3	(31,852)	(62,914)
Allowance for Accounts Receivable Reversal	6	(392)	-
Fair Value Adjustment Financial Instrument	18	(86,460)	-
Interest expense on debentures and financing	20	1,520,291	1,406,741
TVM Interest Income - Related Parties	11	(688,417)	(648,496)
TVM Interest Income - Third Party	7	(5,370)	(3,180)
Depreciation	8	235,321	239,014
Asset Retirement	8	-	3,021
Provision for bonuses, vacations, and 13th		19,432	18,547
Other		4,967	(61,418)
		<u>2,510,676</u>	<u>2,731,180</u>
Changes in assets and liabilities:			
Accounts receivable from customers		317,924	(80,825)
Recoverable taxes		(9,335)	(26,094)
Other Accounts Receivable		(34,379)	(303)
Judicial deposits		198	-
Other assets		6,867	(20,464)
Suppliers and other accounts payable		180,844	46,239
Taxes payable		704,330	1,008,679
Payroll expenses and charges payable		(25,808)	(23,537)
Provision for environmental constraints		(264)	(634)
Other liabilities		(7,269)	11,997
Income tax and social contribution paid		<u>(1,284,849)</u>	<u>(1,402,537)</u>
Net cash flow from operating activities		<u>2,358,935</u>	<u>2,243,701</u>
INVESTMENT ACTIVITIES			
Acquisition of Property Plant & Equipment	8	(236,513)	(61,127)
TVM - third parties	7	(31,697)	(200,000)
Interest received - TVM (related parties)		<u>733,250</u>	<u>580,277</u>
Cash flow applied in investing activities		<u>465,040</u>	<u>319,150</u>
FINANCING ACTIVITIES			
Funding (payment) of principal of debentures and commercial notes	20	1,186,667	(1,000,000)
Principal payment of loans	20	(1,017,783)	(1,464,628)
Borrowing Principal	20	1,818,050	1,004,700
Loan interest payments	20	(42,025)	(59,029)
Payment of interest on debentures and commercial notes	20	(1,284,127)	(1,067,058)
IR Payment Exchange Financing	20	(7,436)	(10,211)
Receipt (payment) of derivative transactions		(86,579)	11,484
Payment with the raising of debentures and loans	20	(76,097)	(8,578)
Dividend payment	14.3	(1,324,255)	(1,630,535)
Other	20	<u>278</u>	<u>(141,162)</u>
Cash flow applied to financing activities		<u>(833,307)</u>	<u>(4,365,017)</u>
INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS		<u>1,990,668</u>	<u>(1,802,166)</u>
CHANGE IN CASH AND CASH EQUIVALENTS			
Cash and cash equivalents at the beginning of the period		1,135,751	3,209,281
Cash and cash equivalents at the end of the period		<u>3,126,419</u>	<u>1,407,115</u>
		<u>1,990,668</u>	<u>(1,802,166)</u>

The accompanying notes are an integral part of these interim financial statements.

NOVA TRANSPORTADORA DO SUDESTE S.A.

STATEMENTS OF VALUE ADDED
FOR THE SIX-MONTH PERIODS ENDED JUNE 30, 2026 AND 2025
(In thousands of Brazilian reais - R\$)

	30/06/2026	30/06/2025
ADDED VALUE TO BE DISTRIBUTED		
REVENUES	4,239,047	4,605,243
Services and other revenues	4,239,047	4,605,243
INPUTS PURCHASED FROM THIRD PARTIES	(343,140)	(246,635)
Materials, energy, third-party services, and others	(343,140)	(246,635)
GROSS VALUE ADDED	3,895,907	4,358,608
Depreciation	(218,010)	(221,749)
NET VALUE ADDED BY THE COMPANY	3,677,897	4,136,859
VALUE ADDED RECEIVED IN TRANSFER	942,136	860,985
Income from financial investments and monetary and exchange rate variations	855,225	807,540
Other recipes	86,911	53,445
TOTAL VALUE ADDED TO BE DISTRIBUTED	4,620,033	4,997,844
DISTRIBUTION OF VALUE ADDED		
STAFF	59,066	57,069
Direct remuneration	40,707	39,717
Benefits	15,432	14,615
FGTS	2,927	2,737
TAXES, FEES AND CONTRIBUTIONS	1,398,735	1,639,826
Federal	1,108,897	1,375,547
State	288,241	263,860
Municipal	1,597	419
REMUNERATION OF THIRD-PARTY CAPITAL	1,619,076	1,461,084
Interest, fines, monetary and exchange rate variations	1,595,918	1,443,494
Donations and sponsorships	7,382	4,135
Suppliers - other	16,413	13,525
Other remuneration of third-party capital	(637)	(70)
REMUNERATION OF EQUITY	1,543,156	1,839,865
Dividends	-	-
Retained period earnings	1,543,156	1,839,865
TOTAL DISTRIBUTION OF VALUE ADDED	4,620,033	4,997,844

The accompanying notes are an integral part of these financial statements

NOVA TRANSPORTADORA DO SUDESTE S.A.

NOTES TO INTERIM FINANCIAL INFORMATION

FOR THE SIX-MONTH PERIODS ENDED JUNE 30, 2026 AND 2025

(In thousands of reais - R\$, unless otherwise indicated)

1. THE COMPANY AND ITS OPERATIONS

Nova Transportadora do Sudeste S.A. ("NTS" or "Company") is a company that acts as an authorizer of the federal public power in the operation of natural gas transport operation, through a pipeline network distributed among the states of Rio de Janeiro, São Paulo and Minas Gerais. Incorporated at January 15, 2002, as a subsidiary of Petróleo Brasileiro S.A. - Petrobras - its objective was the construction, installation, operation and maintenance of gas pipelines in the southeastern region of Brazil.

In September 2016, Petrobras announced to the market the sale of 90% of the shares it holds in NTS to Nova Infraestrutura Fundo de Investimentos em Participações MultiEstratégia ("FIP"), managed by Brookfield Brasil Asset Management Investimentos Ltda., an entity affiliated with Brookfield Asset Management.

On April 4, 2017, the sale of NTS was concluded with the acquisition by the FIP of 90% of the shares of NTS and the subsequent sale by the FIP, on the same date, of 7.65% of its shares in NTS to Itaúsa S.A. ("ITAUSA").

On April 30, 2021, the purchase of all the shares held by Petrobras, corresponding to 10% of the Company's capital stock, by Nova Infraestrutura Gasodutos Participações S.A. ("NISA"), a company whose shareholders were the Company's controlling shareholders, FIP and ITAUSA, was concluded. On December 16, 2021, the shareholders FIP and ITAUSA made a net asset contribution of net assets to NISA via transfer of 741,916,697 (seven hundred and forty-one million, nine hundred and sixteen thousand, six hundred and ninety-seven) shares, corresponding to 32.09% of the Company's total shares.

Transportation pipelines correspond to pipelines, whether or not they are part of a natural gas transportation system, intended for transporting natural gas or connecting supply sources, according to the criteria established in the New Gas Law, as mentioned in explanatory note No. 1.2, and may include complements, under the terms of ANP regulation.

The main activity conducted by the Company is the object of a Federal Government monopoly, and the Company holds operation authorizations, for an indefinite period, issued by the National Agency of Petroleum, Natural Gas and Biofuels ("ANP").

1.1. NISA Merger

On April 12, 2022, the merger of NISA by the Company ("Merger") was approved. The Merger was preceded by the preparation of an appraisal report on the value of NISA's accounting shareholder's equity, prepared by an independent expert based on the accounting balances as of March 31, 2022, and allowed the rationalization of the corporate structure, and, consequently, consolidation and reduction of expenses. In addition, the Merger was an obligation of NISA, assumed in the deeds of 1st and 2nd issue of simple, non-convertible debentures, of the unsecured type, in a single series, for public distribution, with restricted distribution efforts, guaranteed by the Company by means of a guarantee. With the completion of the Merger, the Company succeeded NISA, universal basis and without a solution of continuity, in all assets, rights, claims, faculties, powers, immunities, quotas, exceptions, duties, obligations, subjections, encumbrances and responsibilities owned by NISA, patrimonial or non-patrimonial ones, and NISA being extinguished by operation of law, so that all shares issued by the Company and held by NISA were canceled and reissued, in equal number, to the FIP and Itaúsa shareholders, in proportion to their stakes in the Company's capital stock. All Company's shares are now held directly by Itaúsa and FIP, in the proportion of 8.5% and 91.5% of the shares representing the Company's share capital, respectively.

1.2. Approval of the New Gas Law

On April 8, 2021, Law No. 14,134, the so-called "New Gas Law", was sanctioned by the President of the Republic. The law brings innovations related to the activities performed by NTS, including: (i) establishment of an authorization regime for all natural gas transportation activities, without a term of validity; (ii) new rules for operation and balancing in gas pipelines and natural gas transportation systems; and (iii) determination of rules for the independence and autonomy of natural gas transporters in relation to agents that carry out competitive activities in the natural gas industry. It also provides provisions to ensure the rights of shippers in current transport service contracts, including those related to the protection of revenue currently earned by carriers to adapt to the new regime for contracting capacity by entry and exit.

1.3. Acquisition of gas volume for transportation network inventory ("Linepack")

On March 17, 2022, the Company's Board of Directors approved the acquisition process of 40,000 m³ (forty million) of gas volume to form the reference stock of the Company's transportation network ("Linepack"), necessary to enable the transportation operation with multiple shippers. This approval was supported by the decision given by the National Agency of Petroleum, Natural Gas and Biofuels - ANP, which, through Official Letter No. 17/2022/SIM/ANP-RJ of February 25, 2022, approved the acquisition of this volume as well as the inclusion of this investment in the Company's gas transportation tariffs, after technical and economic analysis of the data presented.

The acquisition of the 40,000 m³ (forty million cubic meters) of volume was carried out between April and June 2022 for the equivalent of R\$134,853, of which approximately 9,200 m³ (nine million and two hundred thousand cubic meters) or R\$30,200 were inventory and the rest as part of the Company's fixed assets.

1.4. Execution of the Agreement for the Reduction of Petrobras' Usage Flexibility and Amendment of the Transportation Service Agreements

In accordance with the commitments assumed by Petrobras with the Administrative Council for Economic Defense (CADE), within the scope of the Cease and Desist Agreement (TCC), signed on July 8, 2019, the Company and Petrobras signed on September 30, 2022, the Agreement for the Reduction of Flexibility and amendments to the 5 existing Transportation Service Contracts, with the objective of, among other aspects, formalizing the limitation of Petrobras' flexibility in such contracts, in order to, under the terms assumed within the scope of the TCC, enable the offer by NTS of firm capacity to the market, in the entry and exit regime, under the supervision of the ANP. That instrument enables the access of other agents to NTS's transportation system in an equal manner with Petrobras, thus reinforcing the Company's readiness to operate in a multi-client environment and making part of the firm capacity of its network available to new shippers. The Agreement results in no impact on the Company's maximum permitted revenue, since all revenue generated is deducted from Petrobras' obligation to pay for 100% of the contracted capacity.

As a result of the Agreement, the Transportation Service Contracts were amended to incorporate its effects in addition to other updates, the main ones are detailed below: (a) to formalize a mechanism for the tariff calculation corresponding to the transfer of the amounts invested by the Company in the acquisition of gas stock, necessary for the operation of its transportation infrastructures in the entry and exit regime; (b) allow the Company to have the option of acquiring Gas for System Use (GUS) from Petrobras or third parties, with the associated costs being recharged to the shippers by the Company through a specific charge; (c) add new rules for balancing and correction of imbalances, so that the transportation contracts between the Company and Petrobras can coexist with the new transportation contracts in the entry and exit regime resulting from the Flexibility Reduction Agreement.

(d) inclusion of a provision disciplining the mechanism for deduction of amounts to be paid by Petrobras to the Company, depending on the revenue earned and from new contracts for transportation service in the entry and exit regime that may be entered into with other shippers as a result of the Agreement.

1.5. Regulatory Context - Review of the regulation on the criteria for defining the tariff calculation of natural gas pipeline transportation & discussions on the proposal for the tariff cycle for the five-year period 2026-2030.

In the 3rd quarter of 2025, the ANP formally began the process of discussing the regulatory aspects related to the first phase of the revision of Resolution No. 15/2014, which deals with the criteria for defining tariffs in the natural gas pipeline transportation sector. This process was conducted through Public Consultation No. 5/2025 and resulted, in January 2026, in the publication of Resolution No. 991/2026, which revoked and replaced Resolution No. 15/2014.

The topics addressed by the new act involve, among other aspects, the definition of the methodology for valuing the regulatory asset base (BRA), capital remuneration methodology (WACC), improvement and detailing of the establishment of the maximum allowed revenue (RMP) and other sectoral aspects.

At the end of 2025, the ANP started, through Public Consultation No. 8/2025, the tariff review process of the Carriers, which aimed to obtain subsidies on the BRA valuation proposals, investment plan and tariff proposals for the 2026-2030 Tariff Cycle presented by the Carriers in early 2025. In line with current regulatory guidelines, NTS presented two proposals for the valuation of its Regulatory Asset Base (BRA) - the Inflation-Adjusted Historical Cost (CHCI) and the New Replacement Cost (CNR) - in addition to the investment plan for the 2026-2030 period, the operating cost estimates (O&M and G&A) and the capacity scenario for tariff calculation purposes.

In view of the diversity of topics and complexity found by the ANP during Public Consultation No. 8/2025, the Agency chose to carry out new public consultations phased in three sequential phases, applicable to the 2026-2030 regulatory cycle:

- (1) Definition of the rate of return (WACC) - a step dedicated to updating the methodology and parameters used to define the rate of return of carriers, which concluded in December 2025 where the ANP decided on a real rate of return of 7.63%, after taxes.
- (2) Valuation of the Regulatory Asset Base (BRA) - phase for the calculation and valuation methodology of regulatory assets, still without a forecast for completion, but still expected for 2026.
- (3) Definition of the Maximum Allowed Revenue (RMP) and tariff proposals - final stage, responsible for consolidating the transport tariffs applicable to the 2026-2030 cycle, still without a forecast for completion, but still expected for 2026.

As of the date of completion of this interim financial information, the tariff review process is still ongoing. The Company continues to work collaboratively with the Regulatory Agency, contributing to the process being conducted in a technical, transparent manner and in line with the best regulatory practices.

1.6. Regulatory Account

The management of the regulatory account was recently regulated by article 13 of ANP Normative Resolution No. 991/2026, published on January 2, 2026, which consolidated the procedures for the calculation and rebalancing of balances. Under this new rule, the tariff dynamics functions as a financial reconciliation instrument to manage the discrepancies between the annual Maximum Allowed Revenue (RMP) approved for the TSO vis-à-vis the revenue effectively measured (excluding from this amount the revenues attributed to the handling charge and a portion of 10% of the non-firm product charge) for each corresponding year. The objective is to ensure that the carrier does not receive revenues above or below the regulatory ceiling, and it is the carrier's responsibility to maintain detailed controls and publicity on a monthly basis for all agents on these balances (positive or negative).

The compensation of these balances must occur, as a priority, in the following year (N+1) and readjusted by the variation of the SELIC rate, aiming at tariff moderation. However, the rule provides that the recovery of the balance can be extended for several periods/years due to insufficient recovery of the RMP. This extension is activated whenever the recovery of insufficient RMP in a single year represents an impact of more than 15% on the transport tariffs defined at the end of the capacity offer process, and this percentage is reviewed within the scope of the Public Tariff Consultation.

On June 30, 2026, the Company recorded an estimated positive balance of R\$590 million in the Regulatory Account (R\$359 million on December 31, 2025), due to additional revenues (short-term products, excess charges and penalties). Pursuant to ANP guidelines and applicable accounting standards, the Company concluded that the balance of the Regulatory Account does not meet the accounting requirements set forth in CPC 25 - Provisions, Contingent Liabilities and Contingent Assets for recognition, since the balance recorded therein will be deducted from the Company's future Maximum Allowed Revenue, by means of a future tariff adjustment.

2. BASIS FOR PRESENTATION OF INTERIM FINANCIAL INFORMATION

2.1. Basis for presentation of interim financial information

The interim financial information has been prepared and is being presented in accordance with the technical pronouncement CPC 21 (R1) - Interim Statement, issued by the Accounting Pronouncements Committee - CPC and approved by the Brazilian Securities and Exchange Commission - CVM, and related to the international standard IAS 34 - "Interim Financial Reporting", issued by the "International Accounting Standards Board - IASB". The interim financial information has been prepared on historical cost, except for items measured at fair value through profit or loss, as per note 20f).

This interim financial information is presented with the relevant changes that occurred in the period, without the repetition of certain explanatory notes previously disclosed, which in the understanding of Management provide a comprehensive view of the Company's equity and financial position and the performance of its operations. Therefore, such accounting information should be read in conjunction with the Company's annual financial statements for the year ended December 31, 2025.

This interim financial information was approved by the Fiscal Council on August 7, 2026 and by the Board of Directors on August 13, 2026.

NTS's functional currency is the Brazilian Real ("BRL"), as it is the currency of its economic environment of operation.

3. SUMMARY OF MATERIAL ACCOUNTING PRACTICES

The accounting practices and calculation methods used in the preparation of this interim financial information are the same as those adopted in the preparation of the Company's annual financial statements for the year ended on December 31, 2025, issued on March 26, 2026. In addition, certain accounting policies related to financial instruments have been supplemented to reflect the application of additional hedge accounting modalities and the respective measurement criteria set forth in CPC 48 (IFRS 9) as follows.

In addition, the new standards, changes and interpretations in the accounting rules issued recently were evaluated and did not result in impacts on the disclosures of NTS's interim financial information.

3.1. Financial Liabilities

Hedge accounting

The Company applies hedge accounting to certain operations contracted to mitigate exposures to market risks, mainly exchange rate variation, inflation and interest rate risks associated with its financial instruments. At the time of the initial designation of the hedge relationship, the Company formally documented the risk management strategy, the hedging instrument, the hedged item, the risk that is protected and the methodology used to assess the effectiveness of the hedge relationship.

The Company may designate derivative instruments as a cash flow hedge or fair value hedge, depending on the nature of the protected exposure and the risk management objectives. In relationships that qualify for cash flow hedges, the effective portion of changes in the fair value of the hedging instruments is recognized in other comprehensive income and accumulated in equity. The accumulated amounts are reclassified to profit or loss in the periods in which the protected item impacts the result. The ineffective portion, when it exists, is immediately recognized in the result of the period. In relationships that qualify as fair value hedge, changes in the fair value of the hedging instruments are recognized immediately in profit or loss for the period. Correspondingly, the carrying amount of the hedged item is adjusted for changes in fair value attributable to the hedged risk, and such effects are also recognized in profit or loss.

Debts designated in fair value hedge relationships remain classified and measured at amortized cost, adjusted for the cumulative effects of changes in fair value related to the risk subject to the protection. When a hedge relationship is discontinued or no longer meets the criteria for the application of hedge accounting, its subsequent treatment follows the requirements set forth in CPC 48 (IFRS 9), observing the characteristics of the hedge modality adopted.

Debentures and financing

They are initially recognized at fair value less transaction costs incurred and, after initial recognition, are measured at amortized cost using the effective interest rate.

Certain debts may be designated as hedged items in fair value hedging relationships. In such cases, the carrying amount of the respective obligations is adjusted by the sweeps of fair value attributable to the hedged risk, as provided for in CPC 48 (IFRS 9). Such adjustments are recognized in the result of the period.

4. RELEVANT ESTIMATES AND JUDGMENT

The interim financial information presented was prepared based on multiple valuation bases used in the accounting estimates. The accounting estimates involved in the preparation of the interim financial information were supported by objective and subjective factors, based on Management's judgment to determine the appropriate amount to be registered in the interim financial information. Significant items subject to these estimates and assumptions include the selection of useful lives of fixed assets and their recoverability in operations, valuation of assets, financial liabilities, derivative financial instruments at fair value and by the present value adjustment method, as well as the analysis of other risks to determine other provisions, including contingencies.

With regard to uncertain tax treatments, provided for in the international standard IFRIC 23/technical interpretation ICPC 22 regarding income tax and social contribution, the Administration evaluates the probability of acceptance and decisions of higher courts of last resort. Management evaluated the main tax treatments adopted in the open periods subject to questioning by the tax authorities and concluded that there is no significant impact to be recorded on the interim financial information.

The settlement of transactions involving these estimates may result in amounts that differ significantly from those recorded in the interim financial information due to the probabilistic treatment inherent in the estimation process. The Company revises its estimates periodically throughout the year.

For more information on relevant estimates, see Note 4 to the financial statements as of December 31, 2025.

5. CASH AND CASH EQUIVALENTS

	<u>30/06/2026</u>	<u>31/12/2025</u>
Cash and banks	203	88
Short-Term Financial investments (a)	<u>3,126,216</u>	<u>1,135,663</u>
Total	<u>3,126,419</u>	<u>1,135,751</u>

Financial investments are made in fixed income exclusive investment funds or bank securities, with daily liquidity, have remuneration associated with the CDI and are readily convertible into a known amount of cash. Cash management has been able to obtain a higher remuneration than the CDI.

- (a) Among the investments made, the Company has a position in an exclusive investment fund, the composition of which is summarized below.

	<u>30/06/2026</u>	<u>31/12/2025</u>
Shares of other fixed income investment funds	1,635,002	429,982
Committed	<u>50,342</u>	<u>-</u>
Total	<u>1,685,344</u>	<u>429,982</u>

According to the statutes/mandates of the Funds, the resources are redeemable on up to D+1, considering the quota on the date of redemption. In May 2025, one of the funds acquired two debentures from NTS, as mentioned in note 10 and 20g). As provided for in CPC 36, these debentures are being consolidated with the cash balance and cash equivalent.

6. ACCOUNTS RECEIVABLE

	<u>30/06/2026</u>	<u>31/12/2025</u>
Petróleo Brasileiro S.A. - Petrobras	906,637	1,312,089
GALP Energia Brasil S.A. ("GALP")	44,901	24,928
Shell	26,692	16,409
Mercúrio	10,649	1,376
Edge	33,241	20,838
Comgás	9,520	-
CSN	5,944	5,352
Equinor	5,441	3,141
VOQEN	19,225	-
Others	6,271	1,920
Total	<u>1,068,521</u>	<u>1,386,053</u>

	<u>To win</u>	<u><30</u>	<u>31 - 60</u>	<u>61 - 90</u>	<u>>91</u>	<u>Total</u>
Open Balance	1,068,286	7	-	143	85	1,068,521

The Company's receivables arise from Gas Transportation Contracts (GTAs) signed with Petrobras, in addition to contracts with the companies: GALP, Shell, Mercurio, Edge, CSN, Eneva, BTG, Origem, VOQEN, 3R Petroleum, Petrochina, Equinor, among other shippers, effective until December 31, 2026. On June 30, 2026, the Company recognized a reversal of the provision for loss, due to the recovery of receivables in the amount of R\$392.

7. SECURITIES - THIRD-PARTY

In May 2025, the Company invested funds in the amount of R\$200,000 in a bond issued by the Instituto de Crédito Oficial (ICO), a public financial institution linked to the government of Spain. The security is maturing in January 2026 with an annual return of 12.72%. At the first quarter of 2026, the investment generated an income of R\$2,120, and the Company redeemed the balance of R\$218,303, after maturity. In May 2026, the Company invested the amount of R\$250,000 in the same bond with an annual return of 12% and maturing in March 2027. In the period of May and June, the bond had a yield of R\$3,250, totaling the amount of R\$253,250 on the base date of June 30, 2026. In addition, the Company has other Securities with related parties, for further details see Explanatory Note No. 11.

8. 8. PROPERTY, PLANT AND EQUIPMENT (PPE)

Description	Balance as of December 31, 2025			Movement in 2026				Balance as of June 30, 2026		
	Cost	Accumulated depreciation	Balance	Additions (i)	Disposals	Transf.	Deprec.	Cost	Accumulated depreciation	Balance
Asset under construction	177,469	-	177,469	254,886	-	(1,259)	-	431,095	-	431,095
Improvement in third-party assets	10,527	(5,927)	4,600	-	-	-	(547)	10,527	(6,474)	4,053
Environmental constraints	145,409	(60,450)	84,959	-	-	-	(1,953)	145,409	(62,403)	83,006
Pipelines, equipment and other goods	13,087,711	(6,359,281)	6,728,430	-	-	1,259	(232,821)	13,088,970	(6,592,102)	6,496,868
Spare materials and equipment	81,744	-	81,744	801	-	-	-	82,545	-	82,545
Total	13,502,860	(6,425,658)	7,077,202	255,687	-	-	(235,321)	13,758,546	(6,660,979)	7,097,567

Description	Balance as of December 31, 2024			Movement in 2025				Balance as of December 31, 2025		
	Cost	Accumulated depreciation	Balance	Additions	Disposals	Transf.	Deprec.	Cost	Accumulated depreciation	Balance
Asset under construction	180,160	-	180,160	120,082	-	(122,773)	-	177,469	-	177,469
Improvement on third-party assets	10,527	(4,833)	5,694	-	-	-	(1,094)	10,527	(5,927)	4,600
Environmental constraints	145,409	(56,543)	88,866	-	-	-	(3,906)	145,409	(60,450)	84,959
Pipelines, equipment and other goods	12,932,549	(5,896,408)	7,036,141	32,389	-	122,773	(462,874)	13,087,711	(6,359,281)	6,728,430
Spare materials and equipment	83,529	-	83,529	-	(1,785)	-	-	81,744	-	81,744
Total	13,352,174	(5,957,784)	7,394,390	152,471	(1,785)	-	(467,874)	13,502,860	(6,425,658)	7,077,202

- (i) Addition of approximately R\$19 million without cash effect, of which approximately R\$10 million referred to the transfer of the balance of other accounts receivable, due to the start of operations of the Macaé Receiving Point project in January, which ceased to be reimbursable and was now classified as an investment of the Company. The remaining R\$9 million derives from the exchange rate variation of the NDFs contracted to mitigate the direct financial risks in the acquisition of assets from the Japeri Compression Station.

Asset under construction

The balance of assets under construction is made of costs with construction, maintenance and repair of pipelines (provided that they are related to the replacement of parts and equipment or in compliance with regulatory requirements that increase the useful life of the asset), compression stations/services, points of delivery and Management Plan for the Correction of Stress by Corrosion or Cracking of Gas Pipelines (SCC). During the year 2026, the projects listed below were highlighted:

(i) Ecomp Japeri

The Compression Station to be installed in Japeri/RJ, between the Campos Elíseos Station and ECOMP Vale do Paraíba, was dimensioned to mitigate the bottleneck of gas movement between RJ and SP. With its installation, the flow between the states will increase from 12.5 to 25 MMm³/day, generating commercial flexibility for the agents of the natural gas industry, increasing the capacity for the firm movement of natural gas produced in the country to the states of São Paulo and southern Brazil. In 2023, the Company carried out basic engineering, started the Vegetation Suppression Authorization (ASV) with INEA and has already obtained the environmental license (LAU) and the ANP the construction authorization (AC). This project has so far disbursed R\$132,173. On January 14, 2026, after the approvals of the governance bodies, the Company concludes the final investment decision to implement the construction project of ECOMP Japeri.

(ii) PR Macaé

The Macaé Receiving Point (PR Macaé) is a project of the Company that is located in the vicinity of the Cabiúnas Terminal, in the municipality of Macaé, in the state of Rio de Janeiro. The RP will connect NTS's natural gas transportation network to the gas exploration facilities from the Campos Basin, Raia Project (BM-C-33) that will be operated by Equinor, in partnership with Repsol Sinopec Brasil and Petrobras. The Receiving Point will have a flow capacity of 16 MM m³ of gas/day. The construction authorization was issued on January 2, 2026, with the works started in the same month, and had an investment of R\$40,183 incurred so far.

(iii) Adequacy of measurement systems

This project involves the adaptation and modernization of the measurement systems at the delivery points, aiming to optimize the performance and accuracy of the measurements. This project has so far disbursed R\$22,604.

(iv) Pipeline Corrosion or Crack Stress Correction (SCC) Management Plan and Lease Class

The Pipeline Stress Correction or Crack Management Plan contemplates the evaluation and repairs in stretches with a risk of ensuring operational continuity. Additionally, the Rental Class aims to meet regulatory and operational safety requirements. Such projects included the adoption of measures to mitigate the risk of accidents in the natural gas transportation pipelines. These projects have so far disbursed R\$189,380.

Transfers

The transfers balance basically consists of the projects concluded and capitalized over the period until June 30, 2026, among the main capitalized projects, the following stand out:

(i) Connectgás System

In this project, the development of a system was carried out that will carry out the entire operation (naming, programming, allocation, balancing and inventory) in addition to performing the pre-billing that will be made available for load in SAP and later generate the company's billing. This project disbursed the amount of R\$1,087.

Capitalized borrowing costs

During the period ended June 30, 2026 and the year ended December 31, 2025, there was no capitalization of Property, Plant and Equipment financing for construction projects.

Useful life assigned to assets

Depreciation is calculated on the basis of the straight-line method over the estimated useful lives of the assets, as follows:

- Improvements in third-party assets - 10 years.
- Gas pipelines, equipment and other items - up to 30 years.
- Environmental conditions - up to 30 years.

The salvage value, useful life of the assets and depreciation methods are reviewed at the end of each fiscal year, and adjusted prospectively, when applicable.

The depreciation shown in the result for the period is without the tax amounts.

NTS's gas pipeline network is composed of the following sections:

GASTAU

The Caraguatatuba-Taubaté gas pipeline (GASTAU), 98 km long and 28 inches in diameter, connects the Monteiro Lobato Natural Gas Processing Unit (UTGCA), in Caraguatatuba, on the north coast of São Paulo, to Taubaté, a city in the Middle Paraíba, to the Campinas Rio Gas Pipeline and the rest of the Southeastern network.

GASDUC III

The Cabiúnas-REDUC gas pipeline (GASDUC III), 180 km long and 38 inches in diameter, is the largest diameter in South America and has the largest transport capacity (40 million cubic meters/day) among Brazilian gas pipelines.

GASIG

The GASIG gas pipeline, 11 km long and 24 inches in diameter, connects the Natural Gas receiving point in Itaboraí, on the north coast of Rio de Janeiro, to Guapimirim and the rest of the Southeast network.

GASPAJ

The Paulínia-Jacutinga gas pipeline (GASPAJ), 93 km long and 14 inches in diameter, aims to meet the demand for natural gas in the southern region of the state of Minas Gerais. The gas pipeline originates in the city of Paulínia/SP, where the Paulínia-Jacutinga, Campinas-Rio (GASCAR), REPLAN-Guararema gas pipelines of the Bolivia Brazil Gas Pipeline (GASBOL), as well as the REPLAN delivery point, are interconnected.

Malhas Sudeste

The Malhas Sudeste is composed of five gas pipelines and two branches:

GASAN

The RECAP-RPBC (GASAN) gas pipeline, 41.6 km long and 12 inches in diameter, connects the municipality of Capuava/SP to the municipality of Cubatão/SP.

GASCAR

The Campinas-Rio gas pipeline (GASCAR), 453 km long and 28 inches in diameter, aims to increase the flow capacity of Bolivian gas to Rio de Janeiro. The gas pipeline begins at the Planalto Refinery (REPLAN), in the city of Paulínia/SP, extending to the municipality of Japeri/RJ, where it interconnects to the GASVOL and GASJAP gas pipelines, both in the state of Rio de Janeiro.

GASPAL

The ESVOL-RECAP (GASPAL) gas pipeline, 325.5 km long and 22 inches in diameter, starts in the municipality of Piraí/RJ and ends in the municipality of Mauá/SP.

GASVOL

The REDUC-ESVOL (GASVOL) gas pipeline, 95 km long and 18 inches in diameter, starts in the municipality of Duque de Caxias/RJ and ends in the municipality of Volta Redonda/RJ, and also has a 5.5 km long branch within the municipality of Volta Redonda/RJ.

GASBEL I

The Rio de Janeiro-Belo Horizonte I (GASBEL I) Gas Pipeline, 357 km long and 16 inches in diameter, starts in the municipality of Duque de Caxias/RJ and ends at the Gabriel Passos Refinery, in the city of Betim/MG.

Campos Elíseos Branch 16"

The Campos Elíseos Branch, 2.7 km long and 16 inches in diameter, is located in the municipality of Duque de Caxias/RJ.

Malhas Sudeste II

The Southeast II Network is composed of the following gas pipelines:

GASJAP

The JAPERI-REDUC gas pipeline (GASJAP), 45 km long and 28 inches in diameter, starts in the municipality of Japeri/RJ and ends in the municipality of Duque de Caxias/RJ, connecting the Caxias Hub to the Campinas-RIO gas pipeline (GASCAR). The gas pipeline has a Compression Station in Campos Elíseos.

GASAN II

The RECAP-RPBC (GASAN II) gas pipeline, 39 km long and 22 inches in diameter, starts in the municipality of Mauá/SP and ends in the municipality of São Bernardo do Campo, allowing the expansion, together with GASPAL II, of the natural gas transportation capacity of the Guararema-RPBC system.

GASPAL II

The Guararema-Mauá gas pipeline (GASPAII), 54 km long and 22 inches in diameter, starts in the municipality of Guararema/SP and ends in the municipality of Mauá, allowing the expansion, together with GASAN II, of the natural gas transportation capacity of the Guararema-RPBC system.

GASBEL II

The Rio de Janeiro-Belo Horizonte II gas pipeline (GASBEL II), 267 km long and 18 inches in diameter, starts in the municipality of Volta Redonda/RJ and ends in the municipality of Queluzito/MG, expanded the supply of natural gas to the state of Minas Gerais, mainly in the metropolitan region of Belo Horizonte and Vale do Aço.

Reduction to recoverable asset value

Management annually reviews events or changes in the economic, operational or technological circumstances of its assets to assess whether there are prior indications of deterioration or loss of recoverable value. No indications of impairment of property, plant and equipment were identified during the six-month period ended June 30, 2026 and the year ended December 31, 2025.

9. SUPPLIERS

Supplier	30/06/2026	31/12/2025
Petróleo Brasileiro S.A. - Petrobras	959,433	814,542
Petróleo Transportes S.A. - Transpetro	614	1,412
Rosenbra Engenharia Brasil Ltda.	17,365	11,596
Conaut Controles Automáticos Ltda.	-	1,156
Industec Comércio e Montagens	7,218	5,094
GOCIL Segurança Patrimonial	1,768	1,768
Construtora Elevação	2,173	1,767
SGS Industrial Instalações	-	1,213
G4S Vanguarda Segurança e Vigilância	973	822
Associação de Empresas de Transporte de Gás Natural	-	1,655
Vectra Engenharia Ltda.	10,223	6,973
Enerflex Energia Ltda.	2,187	1,116
Alvaro Aguiar Engenharia e Construção Ltda	10,372	-
Tisi do Brasil Serviços Industriais Ltda.	-	4,172
Other suppliers	60,777	81,276
Total	<u>1,073,103</u>	<u>934,562</u>

10. DEBENTURES AND FINANCING

<u>Operation/Instrument</u>	<u>Principal</u>	<u>Interest</u>	<u>Funding cost</u>	<u>30/06/2026</u>	<u>31/12/2025</u>
Commercial Notes	(750,000)	(30,851)	4,224	(776,627)	(778,026)
Debentures (b)	(16,315,841)	(681,875)	141,978	(16,855,738)	(15,871,081)
Loans 4,131(a)	(3,667,815)	(35,361)	13,105	(3,690,071)	(3,099,090)
Total	<u>(20,733,656)</u>	<u>(748,087)</u>	<u>159,307</u>	<u>(21,322,436)</u>	<u>(19,748,197)</u>
Current				(1,726,274)	(1,798,569)
Non-current				<u>(19,596,162)</u>	<u>(17,949,628)</u>
Total				<u>(21,322,436)</u>	<u>(19,748,197)</u>

- (a) Derivative financial instruments ("swap") were contracted with the financial institutions in conjunction with loans (foreign currency + debt + swap for real in CDI). The terms and conditions of the loans and derivatives are considered as a tie-in transaction, resulting in a debt paid based on CDI and reais in the Company's balance sheet. The contracting of derivatives is consistent with the Company's financial risk management strategy, the objective of which is to substantially eliminate the volatility of the cash flow attributable of exposure to the exchange rate variation of debts denominated in foreign currency. For this reason, the Company adopted cash flow hedge accounting, as explained in explanatory notes 14.5 and 21b). The balances of these loans are presented without considering the hedging effects of the corresponding swaps.
- (b) The transaction presented includes the consolidated balance of the debentures issued by the Company, including the securities acquired by the exclusive fund, which total R\$140,462. The debentures acquired by the fund are those of the second issue and the third series of the sixth issue. Finally, the presented value of the principal is already contemplating the adjustment to the fair value of the incentivized debenture.

10.1. Debentures

Second Issuance of Simple, Non-Convertible Debentures, Unsecured, with Fiduciary Guarantee, in a Single Series, for Public Distribution, with Restricted Distribution Efforts of NISA as amended to Fourth Issue of Simple, Non-Convertible Debentures, of the Unsecured Type, in a Single Series, for Public Distribution, with Restricted Distribution Efforts of NTS, on May 10, 2022, by virtue of the Merger ("4th Issue of Debentures")

On March 15, 2022, NISA's Board of Directors approved the execution of a Private Deed Instrument of the 4th issue of debentures in the amount of R\$1,500,000, maturing in March 2032. The debentures have remunerative interest of 100% of the accumulated variation of the CDI Rate, plus a spread equivalent to 1.90% per year, semi-annual interest payments in March and September, with intermediate amortizations in 3 (three) annual installments, in the 8th, 9th and 10th years, without debt renegotiation clauses or automatic renewal. The debentures were paid in on March 24, 2022 and with the conclusion of the reverse merger of NISA by the Company, on April 12, 2022, the Company became the universal successor of NISA in relation to the terms and conditions of the debentures, with the first amendment to the deed of the 4th Issue of Debentures being entered into on May 10, 2022, to formally reflect the necessary changes in the deed and the loss of validity of the guarantee granted by NTS, so that the 4th Issue Debentures no longer have any guarantee. On June 30, 2026, the balance of the debenture is R\$1,516,548.

The debentures have a restrictive clause that requires the Company to comply with the financial ratio resulting from the quotient of the division of Net Financial Debt by EBITDA, which must be equal to or less than 4.0 times, calculated based on the Company's Consolidated Financial Statements for the 12 months immediately prior to the disclosure.

At the closing of the interim financial information ended on June 30, 2026, the Company determined the indexes and the restrictive clauses were being complied with.

First Issuance of Book-entry Commercial Notes, with Guarantee of Trust, in a Single Series, for Public Distribution, with Restricted Distribution Efforts of NISA, as amended to First Issuance of Book-entry Commercial Notes, in Single Series, for Public Distribution, with Restricted Distribution Efforts of NTS, on May 10, 2022, by virtue of the Merger ("1st Issuance of Commercial Notes")

On March 15, 2022, NISA's Board of Directors approved the 1st issuance of Book-entry Commercial Notes, in the total amount of R\$1,500,000 ("Commercial Notes"), maturing March 2032.

The Commercial Notes have remunerative interest of 100% of the accumulated variation of the CDI Rate, plus a spread equivalent to 1.90% per year, semi-annual interest payments in March and September, with intermediate amortizations in three (3) annual installments, in the 8th, 9th and 10th years, without debt renegotiation clauses or automatic renewal.

The Commercial Notes were paid in on March 24, 2022 and with the completion of the Merger, on April 12, 2022, the Company became the universal successor of NISA in relation to the terms and conditions of the Commercial Notes, with the first amendment to the term of issuance of the 1st Issuance of Commercial Notes being entered into on May 10, 2022, to formally reflect the necessary changes in the term of issue and the loss of validity of the guarantee granted by NTS, so that the commercial notes no longer have any guarantee.

On September 29, 2025, the Company settled half of its commercial notes in the amount of R\$750,000, by raising the tenth issue of debentures. On June 30, 2026, the value of the commercial note is R\$776,627.

The Commercial Notes have a restrictive clause that requires the Company to comply with the financial ratio resulting from the quotient of the division of Net Financial Debt by EBITDA, which must be equal to or less than 4.0x, calculated semi-annually based on the Company's financial statements for the immediately preceding 12 months disclosed.

At the closing of the interim financial information ended on June 30, 2026, the Company determined the indexes and the restrictive clauses were being complied with.

Fifth Issuance of Simple Debentures, Non-Convertible into Shares, Unsecured Types, in Three (3) Series, for Public Distribution, with Restricted Distribution Efforts, of NTS ("5th Issue of Debentures")

At the Extraordinary Meeting of the Company's Board of Directors held on September 9, 2022, the Company approved the issuance by the Company of simple, non-convertible debentures, unsecured, in three (3) series, for public distribution, with restricted distribution efforts, in the total amount of R\$3.5 billion maturing on September 13, 2027 (1st series), on September 13, 2029 (2nd series), and on September 13, 2032 (3rd series). The debentures have remunerative interest of 100% of the accumulated variation of the CDI Rate, plus a spread equivalent to 1.30% per year, 1.60% per year and 1.85% per year, respectively. The debentures have an issue date of September 13, 2022 and were paid in on October 6, 2022.

The debentures have a restrictive clause that requires the Company to comply with the financial ratio resulting from the quotient of the division of Net Financial Debt by EBITDA, which must be equal to or less than 4.0x, calculated based on the Company's financial statements for the immediately preceding 12 months disclosed.

On January 10, 2025, the Company carried out the early settlement of the 1st series of the Company's 5th issue debentures (NTSD15), pursuant to Clause 5.1 of the respective Deed of Issue, which resulted in the payment of the principal amount of R\$1 billion, plus approximately R\$39 million in interest, using the funds raised from the Company's eighth debenture issue.

On March 24, 2026, the early redemption of the entire second series was settled, pursuant to Clause 5.1 of the "Private Deed of the 5th (Fifth) Issue of Simple Debentures, Non-Convertible into Shares, of the Unsecured Type, in 3 (Three) Series, for Public Distribution, with Restricted Distribution Efforts, of Nova Transportadora do Sudeste S.A. - NTS", in the amount of R\$1,140,000 in principal and R\$64,499 in interest.

On June 30, 2026, the balance of the 3rd grade is R\$1,039,199.

At the closing of the interim financial information ended on June 30, 2026, the Company determined the indexes and the restrictive clauses were being complied with.

Sixth Issuance of Simple, Non-Convertible Debentures, Unsecured, in Three (3) Series, for Public Distribution, with Restricted Distribution Efforts, of NTS ("6th Issue of Debentures")

At the Extraordinary Meeting of the Company's Board of Directors held on January 31, 2024, the Company approved the issuance by the Company of simple, unsecured, non-convertible debentures, in three (3) series, for public distribution, under the rite of automatic registration of distribution for professional investors, in the total amount of R\$8,000,000 due on February 15, 2029 (first series), on February 15, 2031 (second series) and on February 15, 2034 (third series). The debentures have remunerative interest of 100% of the accumulated variation of the CDI Rate, plus a spread equivalent to 1.20% per year, 1.40% per year and 1.70% per year, respectively. The debentures have an issue date of February 15, 2024, and were paid in on February 16, 2024.

In March 2026, the Company carried out the partial extraordinary amortization of all the debentures of the first series, in the total amount of R\$773,333 in principal and R\$258,814 in interest.

As of June 30, 2026, the balance of the 1st grade is R\$1,958,292 that of the 2nd grade is R\$2,807,225 and that of the 3rd grade is R\$2,705,651.

The debentures have a restrictive clause that requires the Company to comply with the financial ratio resulting from the quotient of the division of Net Financial Debt by EBITDA, which must be equal to or less than 4.0 times, calculated based on the Company's Consolidated Financial Statements for the 12 months immediately disclosed.

At the closing of the interim financial information ended on June 30, 2026, the Company determined the indexes and the restrictive clauses were being complied with.

Seventh Issuance of Simple, Non-Convertible Debentures, Unsecured, in a Single Series, for Public Distribution, with Restricted Distribution Efforts, of NTS ("7th Issue of Debentures")

At the Extraordinary Meeting of the Company's Board of Directors held on June 18, 2024, the Company approved the issuance by the Company of simple, unsecured, non-convertible debentures, in a single series, for public distribution, under the rite of automatic registration of distribution for professional investors, in the total amount of R\$1,000,000 due on June 20, 2028. The debentures have remunerative interest of 100% of the accumulated variation of the CDI Rate, plus a spread equivalent to 0.80% per year. The debentures have an issue date of June 20, 2024, and were paid in on two dates: (i) R\$804,575 on June 27, 2024; and (ii) R\$195,425 on July 1, 2024. As of June 30, 2026, the balance of the debenture is R\$999,957.

The debentures have a restrictive clause that requires the Company to comply with the financial ratio resulting from the quotient of the division of Net Financial Debt by EBITDA, which must be equal to or less than 4.0 times, calculated based on the Company's Consolidated Financial Statements for the 12 months immediately prior to the disclosure.

At the closing of the interim financial information ended on June 30, 2026, the Company determined the indexes and the restrictive clauses were being complied with.

Eighth Issue of Simple, Non-Convertible Debentures, Unsecured, in a single series, for Public Distribution, under the rite of automatic registration of distribution ("8th Issue of Debentures")

At the Extraordinary Meeting of the Company's Board of Directors held on December 6, 2024, the Company approved the issuance by the Company of simple, unsecured, non-convertible debentures, in a single series, for public distribution, under the rite of automatic registration of distribution to professional investors, in the total amount of R\$1,750,000 with a maturity date of November 22, 2030. The debentures have remunerative interest of 100% of the accumulated variation of the CDI Rate, plus a spread equivalent to 0.80% per year. On June 30, 2026, the balance of the debenture is R\$1,764,723.

The debentures have a restrictive clause that requires the Company to comply with the financial ratio resulting from the quotient of the division of Net Financial Debt by EBITDA, which must be equal to or less than 4.0 times, calculated based on the Company's Consolidated Financial Statements for the 12 months immediately prior to the disclosure.

At the closing of the interim financial information ended on June 30, 2026, the Company determined the indexes and the restrictive clauses were being complied with.

Ninth Issuance of Simple, Non-Convertible Debentures, Unsecured, in a Single Series, for Public Distribution, under the rite of automatic registration of distribution to Qualified Investors ("9th Issue of Debentures")

On July 30, 2025, the Company's Board of Directors ratified the approval of the ninth issue of debentures, previously resolved on June 12, 2025. It is an incentivized issuance, carried out under the terms of Law No. 12,431/2011 and Decree No. 11,964/2023.

The approved amount was R\$260,000, with settlement on August 13, 2025. The remuneration is linked to the IPCA, plus a spread of 6.7269% per year, with semi-annual interest payments and final maturity scheduled for July 2040. On the same date of settlement, a swap instrument maturing on the same date as the debenture was contracted, whose cash flows are identical to those of the debentures. This "swap" has the active end indexed to the IPCA and the passive end linked to the CDI. On June 30, 2026, the balance of the debenture is R\$242,787.

The debentures have a restrictive clause that requires the Company to comply with the financial ratio resulting from the quotient of the division of Net Financial Debt by EBITDA, which must be equal to or less than 4.0 times, calculated based on the Company's Consolidated Financial Statements for the 12 months immediately prior to the disclosure.

At the closing of the interim financial information ended on June 30, 2026, the Company determined the indexes and the restrictive clauses were being complied with.

Tenth Issue of Simple, Non-Convertible Debentures, Unsecured, in a single series, for Public Distribution, under the rite of automatic registration of distribution intended for Professional Investors ("10th Issue of Debentures")

On August 4, 2025, the Company's Board of Directors ratified the approval of the tenth issue of debentures, previously resolved on July 21, 2025.

On the unit face value or the balance of the face value, remunerative interest corresponding to the accumulated variation of 100% of the average daily DI rates, plus a spread of 0.90% per year, will be charged. The remuneration will be paid every six months, and the debenture is due in August 2031. The operation was raised on September 27, 2025. As of June 30, 2026, the balance of the debenture is R\$770,086.

The debentures have a restrictive clause that requires the Company to comply with the financial ratio resulting from the quotient of the division of Net Financial Debt by EBITDA, which must be equal to or less than 4.0 times, calculated based on the Company's Consolidated Financial Statements for the 12 months immediately prior to the disclosure.

At the closing of the interim financial information ended on June 30, 2026, the Company determined the indexes and the restrictive clauses were being complied with.

Eleventh Issue of Simple, Non-Convertible Debentures, of the Unsecured Type, in a single series, for Public Distribution, under the rite of automatic registration of distribution for Professional Investors ("11th Issue of Debentures")

On February 25, 2026, the Company's Board of Directors approved the 11th issue of debentures. It is an incentivized issuance, carried out under the terms of Law No. 12,431/2011 and Decree No. 11,964/2023, to finance the investments of the ECOMP Japeri and PR Macaé projects.

The approved amount was R\$900,000 with payment on March 11 and 12, 2026. The remuneration is linked to the IPCA, plus a spread of 6.3198% per year, with semi-annual interest payments and final maturity scheduled for August 2040. On the same date as the first settlement, a swap instrument maturing on the same date as the debenture was contracted, whose cash flows are identical to those of the debentures. This "swap" has the active end indexed to the IPCA and the passive end linked to the CDI. On June 30, 2026, the balance of the debenture is R\$783,186.

The debentures have a restrictive clause that requires the Company to comply with the financial ratio resulting from the quotient of the division of Net Financial Debt by EBITDA, which must be equal to or less than 4.0 times, calculated based on the Company's Consolidated Financial Statements for the 12 months immediately prior to the disclosure.

At the closing of the interim financial information ended on June 30, 2026, the Company determined the indexes and the restrictive clauses were being complied with.

Twelfth Issue of Simple Debentures, Non-Convertible into Shares, of the Unsecured Type, in up to Three Series, for Public Distribution, under the rite of automatic registration of distribution to Professional Investors ("12th Issue of Debentures")

On February 25, 2026, the Company's Board of Directors approved the twelfth issue of debentures, in the amount of up to R\$3,900,000.

Of the amount mentioned, R\$2,200,000 were approved under a firm guarantee regime and R\$1,700,000 under a best efforts regime. The total amount of the 12th issue was R\$2,200,000, paid on March 11 and 12, 2026, and the maturity of the debenture will take place on March 10, 2031, and the funds obtained will be used to settle the Company's current debts. The debenture has remuneration linked to the CDI, plus a spread of 0.60%. On June 30, 2026, the balance of the debenture is R\$2,268,086.

The debentures have a restrictive clause that requires the Company to comply with the financial ratio resulting from the quotient of the division of Net Financial Debt by EBITDA, which must be equal to or less than 4.0 times, calculated based on the Company's Consolidated Financial Statements for the 12 months immediately prior to the disclosure.

At the closing of the interim financial information ended on June 30, 2026, the Company determined the indexes and the restrictive clauses were being complied with.

10.2. Foreign currency loans pursuant to Law No. 4,131/1962, obtained by NISA, subsequently incorporated by NTS on April 12, 2022

On April 1, 2022, NISA concluded the raising of US\$449 million, through loan agreements in foreign currency, pursuant to Law No. 4,131/62, as approved at NISA's Extraordinary General Meeting, held on December 16, 2021, as follows:

- a) US\$300 million, signed with Bank of Nova Scotia ("Scotia 1"), with remunerative interest of 2.0783% p.a., paid semi-annually.
- b) US\$90 million, signed with Citibank, N.A., with remunerative interest of 2.2999% p.a., paid quarterly.
- c) \$59 million, signed with MUFG Bank. Ltd., with remunerative interest of 2.9750% p.a. paid semi-annually.

To protect against foreign exchange exposure, NISA contracted foreign exchange swap operations, whose principal and interest amounts replicate the amount of principal and interest on the loans. All loan contracts have amortizations with equal annual installments in the 4th and 5th years, without debt renegotiation clauses or automatic renewal.

Upon completion of the Merger on April 12, 2022, the Company has become the universal successor to NISA with respect to the terms and conditions of these loans.

The financial ratio resulting from the quotient of the division of Net Financial Debt by EBITDA, which shall be equal to or less than 4.0 times, calculated based on the Company's Financial Statements for the immediately preceding 12 months disclosed.

On April 1, 2026, the Company partially paid the principal of the first funding of "Scotia 1" in the amount of R\$782,910 and Citibank in the amount of R\$234,873.

As of June 30, 2026, the loan balance of Scotia's first funding is BRL 779,786, and the balance with Citibank is BRL 234,064.

At the closing of the interim financial information ended on June 30, 2026, the Company determined the indexes and the restrictive clauses were being complied with.

10.3. Loans in foreign currency under Law No. 4,131/1962, obtained by NTS in 2022

At an Extraordinary Meeting of the Company's Board of Directors held on August 16, 2022, the Company approved the raising of financing through the contracting of loan(s) in foreign currency, which could total the amount of up to US\$300 million, pursuant to Law No. 4,131/62, having been contracted:

- a) US\$170 million, through a loan agreement signed with Bank of Nova Scotia in August 2022, with remunerative interest of 3.63% p.a., paid semi-annually.
- b) US\$50 million, through a loan agreement signed with Sumitomo Mitsui Banking Corporation (SMBC) in September 2022, with remunerative interest of 4.34% p.a., paid semi-annually.
- c) US\$80 million, through a loan agreement signed with BNP Paribas (BNP) in October 2022, with remunerative interest of 4.89% p.a., paid annually.

To protect against foreign exchange exposure, the Company contracted foreign exchange swap operations, whose principal and interest amounts replicate the amount of principal and interest on the loans. All loan contracts have amortizations at maturity, without debt renegotiation clauses or automatic renewal.

These loans have a restrictive clause that requires the Company to comply with the financial ratio resulting from the quotient of the division of Net Financial Debt by EBITDA, which shall be equal to or less than 4.0 times, calculated semi-annually based on the Company's financial statements for the immediately preceding 12 months disclosed.

On February 4, 2025, the Company made the total prepayment of the debt with Bank of Nova Scotia in the amount of R\$1,023,648 considering principal and interest.

On April 11, 2025, the Company made the total advance payment of loan 4,131 with BNP Paribas bank in the total amount of R\$474,334 considering principal, interest and taxes.

On September 8, 2025, the Company made the total prepayment of the loan with SMBC in the total amount of R\$275,761, considering principal and interest.

10.4. Foreign currency loans under Law No. 4,131/1962, obtained by NTS in 2025

At the Extraordinary Meeting of the Company's Board of Directors held on January 25, 2025, it was approved the contracting of a loan in foreign currency, in the total amount of US\$170,000, to be converted into local currency through a derivatives operation with a maturity of up to three years and remunerative interest of 4.4217% p.a., paid semi-annually. The loan was made with the Bank of Nova Scotia ("Scotia 3") in February 2025.

To protect against the foreign exchange exposure, the Company contracted the foreign exchange swap operation, whose principal and interest amount replicates the amount of principal and interest on the loan. The loan agreement has amortization at maturity, without debt renegotiation clauses or automatic renewal. The balance on June 30, 2026 is R\$886,641.

This loan has a restrictive clause that requires the Company to comply with the financial ratio resulting from the quotient of the division of Net Financial Debt by EBITDA, which must be equal to or less than 4.0 times, calculated semi-annually based on the Company's financial statements for the immediately preceding 12 months disclosed.

At the closing of the interim financial information ended on June 30, 2026, the Company calculated the indexes and the restrictive clauses were being complied with.

10.5. Foreign currency loans under Law No. 4,131/1962, obtained by NTS in 2026

On February 16, 2026, the Company's Board of Directors approved a refinancing strategy, which consisted of contracting one or more loans in foreign currency, pursuant to Law No. 4,131, of September 3, 1962, and Law No. 14,286, of December 29, 2021, as well as contracting one or more derivative operations (swap) to protect the entire nominal value resulting from these funding.

On April 1, 2026, the Company raised a loan in the amount of EUR 174,000 (R\$1,046,610), framed as a Law 4,131 loan, from BBVA bank, with a term of three (3) years and a cost equivalent to the EUR rate plus a spread of 3.05%. On the same date, the Company also raised a loan in the amount of USD 100,000 (R\$521,940), also classified as a Law 4,131 loan, from Scotiabank ("Scotia 4"), with a term of three (3) years and a cost corresponding to the USD rate plus a spread of 3.8964%.

Subsequently, on April 29, 2026, the Board of Directors approved the continuity of the Company's refinancing strategy, involving the contracting of a loan under Law No. 4,131 in local currency, in the amount of up to USD 100,000 with a maturity of up to three (3) years. On April 30, 2026, the Company entered into a loan agreement with Scotiabank ("Scotia 5"), in the amount of USD 50,000 (R\$249,500), for a period of three (3) years, with a cost equivalent to the USD rate plus a spread of 4.046%.

Concomitantly with the contracting of these loans, the Company entered into derivative operations (swap), observing the equivalent amounts and the other terms and conditions of the respective credit operations, with the objective of mitigating the risks arising from foreign exchange exposure and interest.

The three transactions were designated for fair value hedging where the debt must be adjusted to the fair value for the risk that was designated, with a counterpart in profit or loss, as based on paragraphs 6.5.8 (a) and (b) of CPC 48 (IFRS 9). That said, the impact identified in the result related to the adjustment was R\$21,393 as financial income.

The balance of the respective debts on June 30, 2026 is R\$511,421 with "Scotia 4", R\$255,347 with "Scotia 5" and R\$1,022,812 with BBVA.

The financial ratio resulting from the quotient of the division of Net Financial Debt by EBITDA, which shall be equal to or less than 4.0x, calculated semi-annually based on the Company's financial statements for the immediately preceding 12 months disclosed.

At the closing of the interim financial information ended on June 30, 2026, the Company determined the indexes and the restrictive clauses were being complied with.

Scale of payments and amortization of funding costs

Year	Main	Funding cost
2026	-	15,105
2027	1,008,482	30,210
2028	1,879,189	25,206
After 2029	17,845,985	88,786
Total	20,733,656	159,307

11. RELATED PARTY TRANSACTIONS

a) Securities

In February 2024, the Company indirectly held, through the acquisition made by the investment fund in which it allocates part of its resources, the right to debt securities ("Notes") issued by entities that hold a direct or indirect interest in the Company. The transaction was subject to prior approval by the Board of Directors, and the Notes were privately placed. The remuneration provided for in the Notes every six months is adequate to the characteristics of the operation and the Company's funding costs, in addition to presenting rates compatible with securities available in the market, preserving its liquidity and financial soundness and ensuring competitive remuneration of its cash.

The table below presents the summary of the allocation by issuer of the Note, as well as the respective remuneration rates and maturities of the Notes.

Issuer Related Party/Title	Allocation	%	Remuneration	Salary
Issuer - ITAÚSA	731,000	8.50%		
Credit Note - Series 1	243,667	2.83%	CDI + 2.00% p.a.	11/02/2029
Credit Note - Series 2	243,667	2.83%	CDI + 2.20% p.a.	11/02/2031
Credit Rating - Series 3	243,666	2.83%	CDI + 2.50% p.a.	11/02/2034
Issuer - PipeCo	2,024,694	23.54%		
Notes - Series 1	674,898	7.85%	CDI + 2.00% p.a.	08/02/2029
Notes - Series 2	674,898	7.85%	CDI + 2.20% p.a.	12/02/2031
Notes - Series 3	674,898	7.85%	CDI + 2.50% p.a.	10/02/2034
Issuer - ValveCo	2,020,758	23.50%		
Notes - Series 1	673,586	7.83%	CDI + 2.00% p.a.	08/02/2029
Notes - Series 2	673,586	7.83%	CDI + 2.20% p.a.	12/02/2031
Notes - Series 3	673,586	7.83%	CDI + 2.50% p.a.	10/02/2034
Issuer - GasCo	899,427	10.46%		
Notes - Series 1	299,809	3.49%	CDI + 2.00% p.a.	08/02/2029
Notes - Series 2	299,809	3.49%	CDI + 2.20% p.a.	12/02/2031
Notes - Series 3	299,809	3.49%	CDI + 2.50% p.a.	10/02/2034

Issuer Related Party/Title	Allocation	%	Remuneration	Salary
Issuer - LineCo	2,924,121	34.00%		
Notes - Series 1	974,707	11.33%	CDI + 2.00% p.a.	08/02/2029
Notes - Series 2	974,707	11.33%	CDI + 2.20% p.a.	12/02/2031
Notes - Series 3	974,707	11.33%	CDI + 2.50% p.a.	10/02/2034
Total	<u>8,600,000</u>			

	<u>30/06/2026</u>	<u>31/12/2025</u>
<u>Asset</u>		
Current	516,844	561,677
Non-current	8,600,000	8,600,000
Total	<u>9,116,844</u>	<u>9,161,677</u>
	<u>30/06/2026</u>	<u>30/06/2025</u>
<u>Result</u>		
Securities and Financial Instrument Income	688,417	648,496
Total	<u>688,417</u>	<u>648,496</u>

b) Transactions between legal entities

(i) Ouro Verde

	<u>30/06/2026</u>	<u>31/12/2025</u>
<u>Liabilities</u>		
Suppliers	(299)	(395)
Total	<u>(299)</u>	<u>(395)</u>
	<u>30/06/2026</u>	<u>30/06/2025</u>
<u>Result</u>		
Cost of services provided	(1,912)	(2,133)
Total	<u>(1,912)</u>	<u>(2,133)</u>

In the period ended June 30, 2026, the Company carried out transactions with shareholders and other related parties, as described below:

- (i) Ouro Verde Locação e Serviços - Refers to the transaction with Ouro Verde Locação e Serviços S.A. ("UNIDAS"), within the scope of the Vehicle Lease Agreement signed between the Company and UNIDAS in November 2022, whose object involves the lease of a fleet of vehicles and through spot demands (sporadic) by the Company, with an indefinite term and an estimated total value of approximately R\$12 million, such contracting was previously approved by the Company's Board of Directors, on an extraordinary basis on November 7, 2022, as well as ratified at the ordinary meeting of the Board on November 18, 2022. In case of late payment, the principal amount will be increased by monetary correction by the IGPM, default interest of 1% (one percent) per month, calculated pro rata die, and a fine of 2% (two percent) per month, without prejudice to any applicable penalties provided for in the contract. In addition, it should be noted that the price adjustment occurs every 12 months based on the variation of the IPCA. The portion recorded in the liabilities arises from the obligations of outstanding payments of less than 30 days owed by the Company to Ouro Verde for the services rendered.

c) Operations with key Administration personnel

The Company provides its administrators benefits of medical assistance, life insurance, private welfare and food aid, presented in the short-term benefits line below. Benefits are partially funded by their administrators and are recorded as expenses when incurred.

The amounts relating to the remuneration and benefits of the key staff of the administration, represented by its directors, are presented below:

	<u>30/06/2026</u>	<u>30/06/2025</u>
Administration Fees	8,497	8,030
Short-term benefits	755	695
Total	<u>9,252</u>	<u>8,725</u>

12. TAXES

12.1. Current taxes

	<u>Current Assets</u>		<u>Noncurrent Assets</u>		<u>Current Liabilities</u>	
	<u>30/06/2026</u>	<u>31/12/2025</u>	<u>30/06/2026</u>	<u>31/12/2025</u>	<u>30/06/2026</u>	<u>31/12/2025</u>
IR	-	-	11,134	2,983	(291,713)	(692,765)
Social contribution	-	-	1,825	641	(102,470)	(268,613)
PIS/COFINS	-	-	-	-	(50,426)	(52,683)
ICMS	-	-	-	-	(57,429)	(70,501)
ISS	-	-	-	-	(1,509)	(527)
IRRF	8	8	-	-	(1,324)	(2,075)
Other	-	-	-	-	(4,911)	(3,137)
Total	<u>8</u>	<u>8</u>	<u>12,959</u>	<u>3,624</u>	<u>(509,782)</u>	<u>(1,090,301)</u>

12.2. Deferred taxes

a) Composition of income tax and social contribution

	Base on 06/30/2026	Balance of deferred income tax and social security at 34%	Base on 12/31/2025	Balance of deferred income tax and social security at 34%
<u>Deferred tax asset</u>				
Provision for PIS/COFINS loss	55,806	18,974	51,424	17,484
Clandestine Derivation Provision	1,647	560	1,646	560
Provision for contingencies and others	39,342	13,376	44,015	14,965
Track Sharing Provision	439	149	391	133
Provision - expenses with environmental compensation	7,551	2,568	7,365	2,504
Provision for bonuses	16,126	5,483	26,606	9,046
Tax benefit resulting from the incorporation recognized in the Equity (a)	1,001,586	340,539	1,037,523	352,758
Cash flow hedge result (allocated to ORA)	41,588	14,140	60,338	20,515
Effects of the exchange swap arising from the merger of NISA	357,509	121,553	255,221	86,776
Total	1,521,594	517,342	1,484,529	504,741
<u>Deferred tax liability</u>				
Fixed Assets - Difference between corporate depreciation rate and tax (b)	(4,798,948)	(1,631,643)	(4,920,585)	(1,672,999)
Fair Value Adjustment	(86,460)	(29,396)	-	-
Lei do Bem - technological development and innovation	(37,894)	(9,473)	(41,556)	(10,389)
Total	(4,923,302)	(1,670,512)	(4,962,141)	(1,683,388)
Net Deferred Tax Balance	(3,401,708)	(1,153,170)	(3,477,612)	(1,178,647)

- (a) Details of the transaction, the initial recognition of which was made directly against shareholders' equity, is described in Note 14.2.a). The amortization of goodwill and capital gains for tax purposes began in June 2022.
- (b) The amounts of deferred tax liabilities on property, plant and equipment, refer to the difference between the tax and corporate depreciation of the Company's gas pipeline network and other facilities.

b) Movement of deferred income tax and social contribution assets and liabilities for the period ended June 30, 2026

	IR and CSLL balance deferred 12/31/2025	Other Comprehensive Results	Result	IR and CSLL balance deferred 06/30/2026	
<u>Deferred tax asset</u>					
Provision for PIS/COFINS loss	17,484	-	1,490	18,974	
Clandestine Derivation Provision	560	-	-	560	
Provision for contingencies and others	14,965	-	(1,589)	13,376	
Lane crossing provision	133	-	16	149	
Provision - expenses with environmental compensation	2,504	-	64	2,568	
Provision for bonuses	9,046	-	(3,564)	5,482	
Tax benefit resulting from the incorporation recognized in the Equity (a)	352,758	-	(12,219)	340,539	
Cash Flow Hedging Result (Other Comprehensive Income)	20,515	(6,375)	-	14,140	
Effects of the exchange swap arising from the merger of NISA	86,776	-	34,778	121,554	
	504,741	(6,375)	18,976	517,342	
<u>Deferred tax liability</u>					
Fixed Assets - Difference between corporate depreciation rate and tax	(1,672,999)	-	41,356	(1,631,643)	
Fair Value Adjustment	-	-	(29,396)	(29,396)	
Lei do Bem - technological development and innovation	(10,389)	-	916	(9,473)	
Total	(1,683,388)	-	12,876	(1,670,512)	
Net Deferred Tax Balance	(1,178,647)	(6,375)	31,852	(1,153,170)	
	2026	2027	2028	2029 +	Total
Recoverability of active deferred tax	17,702	12,219	12,219	475,202	517,342

12.3. Tax assessment of income tax and social contribution

	<u>30/06/2026</u>	<u>30/06/2025</u>
Profit before income tax and social contribution	2,228,958	2,768,497
Adjustments for effective aliquot calculation:		
(Exclusions)/Net Permanent Additions	(20,798)	(38,129)
(Exclusions)/Net Temporary Additions	94,650	185,824
Temporary additions	<u>51,524</u>	<u>95,108</u>
(+) Tax depreciation vs. corporate depreciation	121,636	110,436
(+) Provision for bonuses	11,368	12,003
(+) Environmental provision	187	245
(+) Provision for contractual transfer	4,382	2,885
(+) Environmental constraint	1,058	1,058
(+) Lane crossing	48	(36,182)
(+) Allowance for Accounts Receivable Loss	(392)	-
(+) Fair value of incentivized debentures and derivatives	(86,460)	-
(+) Other	(303)	4,663
Temporary exclusions	<u>43,126</u>	<u>90,717</u>
(-) Bonuses	(23,222)	(20,939)
(-) Amortization of tax benefit arising from merger	(35,939)	(37,500)
(+) Swap Gain	102,287	183,621
(-) Other	-	(34,465)
Basis for calculating income tax and adjusted social contribution	<u>2,302,810</u>	<u>2,916,192</u>
Current income tax and social contribution	(717,654)	(991,546)
Deferred income tax and social contribution	<u>31,852</u>	<u>62,914</u>
Total	<u>(685,802)</u>	<u>(928,632)</u>
Effective rate of income tax and CS	30.77%	33.54%

13. PROVISION FOR CONTRACTUAL TRANSFER, ENVIRONMENTAL COMPENSATION AND ENVIRONMENTAL CONDITIONS

13.1. Provision for contractual transfer

The Company recognized a provision of R\$79,372 (R\$74,990 as of December 31, 2025) to be transferred to its majority shipper of tax credits recovered and resulting from a final and unappealable lawsuit in favor of the Company. For the registration of the provision, Management considered the interpretation and legal analysis of the terms and conditions provided for in the existing gas transportation contracts, having concluded that the event should be registered in the non-current as a result of the ongoing negotiations with the shipper for the transfer of the transfer being at an initial stage.

Management will evaluate the developments and future reclassification for the current one, considering the emergence of future facts that justify such measure, as well as any settlement deadlines agreed between the parties.

In June 2025, the Company reversed the amount of R\$28,862 in other operating revenues for the period from June 2020 to June 2021, due to the prescription of balances.

13.2. Provision for environmental compensation

It refers to provisioned amounts, in the amount of R\$7,551 (R\$7,364 on December 31, 2025), based on article 36 of Federal Law No. 9,985/2000, which constituted the National System of Conservation Units - SNUC, which aims to ensure the preservation of nature and sustainable development from natural resources and which will be spent according to the deliberation of the Environment Foundation - FATMA and the Public Prosecutor's Office. On January 30, 2025, the Company paid the amount of R\$6,639, referring to the Environmental Compensation Commitment Agreement signed between NTS and the Chico Mendes Institute, regarding the fulfillment of the environmental compensation resulting from the environmental licensing of the Campinas-Rio de Janeiro gas pipeline (GASCAR), object of condition 2.13 of LO (Operating License) No. 762/2008.

13.3. Provision with environmental constraints

The recorded balance, in the amount of R\$20,222 (R\$20,486 on December 31, 2025), refers to environmental conditions required by the environmental control, monitoring and inspection agencies, at the federal and state levels, contained in the licenses issued for the construction and operation of the Company's gas pipeline network, pursuant to Resolution No. 237/1997 of the National Council for the Environment - CONAMA.

The Company treats the events related to these conditions in accordance with the principles of technical interpretation ICPC 12 - Change in Liabilities due to decommissioning, restoration and other similar liabilities - and recognizes in the property, plant and equipment the corresponding portion (initial measurement and future re-measurement). Expenses incurred in compliance with the conditions are deducted from the amount of the provision and the corresponding property, plant and equipment are being depreciated, by the straight-line method, due to of the remaining life of the gas pipelines that the constraints are linked to.

14. EQUITY

14.1. Share capital

At the Company's Extraordinary General Meeting held on January 12, 2023, the shareholders approved the increase in the Company's share capital, amounting to R\$292,891, by capitalization of the following portion: (a) of the capital reserve; (b) special goodwill reserve; and (c) of the legal reserve, resulting in share capital equivalent to R\$801,603, by increasing the nominal value of the Company's shares to R\$0.35 per share.

On the same date, the Company's shareholders approved the reduction of the share capital, pursuant to article 173 of Law No. 6,404/76, in the amount of R\$300,603, by means of the restitution of capital to the shareholders, in local currency, in proportion to their respective interests in the capital stock, and with the reduction of the nominal value of the shares to R\$0.22 per share, without cancellation of shares and keeping the number of shares of the Company and the percentage of shareholder participation unchanged. The effective reduction and payment of said refund to shareholders was subject to the fulfillment of certain conditions precedent, which are (i) publication of the extract of the minutes that resolved on the reduction, pursuant to article 135, paragraph 1 of Law No. 6,404/76, which was carried out on January 13, 2023 in the Commercial Gazette; (ii) the expiration of the legal period of 60 days, counted from the publication mentioned in item (i), without opposition from unsecured creditors or, if there has been opposition, upon proof of payment and/or judicial deposit of the amounts due to such creditors, as established in article 174, paragraph 2 of Law No. 6,404/76, and such period ended on March 13, 2023; and (iii) prior approval by the National Agency Petroleum, Biofuels and Natural Gas - ANP, pursuant to article 4, paragraph 3 of Law No. 14,134/21, which took place on May 25, 2023. Once the conditions precedent above were met, the capital reduction was carried out, resulting in a remaining capital stock of R\$501,000, fully subscribed and paid in, consisting of 2,312,328,578 shares (two billion, three hundred and twelve million, three hundred and twenty-eight thousand, five hundred and seventy-eight).

14.2. Capital reserve

a) Capital transactions

It refers to transactions with shareholders, as owners, and to recognition of gain in unusual transactions of financial leasing among companies in the same economic group.

In October 2016, due to the corporate restructuring of the companies Transportadora Associada de Gás (TAG), Nova Transportadora do Nordeste (NTN) and the Company and the closure of the Malhas Consortium, the "Leasing" of Petrobras with NTS was reversed on the base date of October 25, 2016, generating a gain of R\$1,360,199, recorded as a capital transaction in shareholders' equity.

In August 2020, part of the capital reserve in the amount of R\$167,736 was incorporated into the Company's capital, reducing the amount recorded as a capital transaction in shareholders' equity from R\$1,360,199 to R\$1,192,463.

In April 2022, as part of the reverse merger process of NISA by the Company described in Note 1, the negative impact corresponding to the elimination of R\$930,556 was recognized, equivalent to the write-off of the 42.09% stake held by NISA in the Company at book value, which was partially offset by the positive impact of R\$2,652 corresponding to the Capital Stock subscribed and paid in NISA. These events resulted in a net reducing impact of R\$927,904 on this account, reducing its balance from R\$1,192,463 to R\$264,559.

As part of the reverse merger process of NISA, the Company recognized deferred Income Tax and Social Contribution on the difference between the amount paid and the equity value calculated in the purchase of 10% of its capital stock by NISA from Petrobras, on April 30, 2021 and corresponding to the overprice in relation to the book value of the acquired interest, as described in Explanatory Notes No. 1 and No. 14.4.a).

The recognition of the tax benefit was preceded by the preparation of the Appraisal Report on the Allocation of the Fair Value of Assets and Liabilities Assumed Over the Price Paid, prepared by an independent expert and usually known as the PPA (Purchase Price Allocation) Report, the result of which indicated that of the R\$1,306,661 of overprice paid in relation to the book value of the interest acquired by NISA in the Company, R\$1,298,183 was equivalent to capital gains and R\$8,478 to goodwill, both calculated for tax amortization purposes, with consequent tax benefits.

In compliance with the requirements set forth in paragraph 3 of article 20 of Decree-Law No. 1,598, of December 26, 1977, the summary of the Report was filed at the Registry of Deeds and Documents, on April 11, 2022, to comply with the deadline to do so within 13 months after completion of the operation, as provided for in this same legislation.

The amount of the tax benefit of R\$444,265 corresponds to the application of the combined corporate rate of income tax and social contribution of 34%, applied to goodwill and capital gains for tax purposes of R\$1,306,661.

The Company evaluated the transaction in light of the technical interpretation ICPC 22 - Uncertainty on the Treatment of Taxes on Profit - and concluded by making the accounting record of the tax benefit calculated on goodwill and capital gains presented in the PPA Report, since it considers it likely that the tax authority will accept the treatment given to this transaction, or otherwise understands that success in any administrative and/or legal dispute involving the issue is likely.

At the Company's Extraordinary General Meeting held on January 12, 2023, the shareholders approved the increase in the Company's capital stock, in the amount of R\$292,891, of which R\$277,278 came from the Capital Reserve, through the capitalization of a portion of the capital reserve and the special goodwill reserve. After the conclusion of the transaction, the Company's Capital Reserve corresponds to R\$431,546.

14.3. Profit Reserves

a) Legal reserve

Constituted up to the limit of 20% of the capital stock, through the appropriation of 5% of the net income for the year, in accordance with article 193 of the Brazilian Corporation Law. This reserve can only be used to absorb losses or increase capital stock.

The Company may be exempt from the constitution of this reserve provided that it reaches the limit of 20% of the capital stock mentioned in the previous paragraph, or the sum of its balance and that of the capital reserve exceeds 30% of the capital stock. The Administration has not constituted a Legal Reserve since the year ended December 31, 2023.

b) Tax incentive reserve

NTS constituted a profit reserve on tax incentives in the total accumulated amount of \$297,701, resulting from an investment subsidy related to the appropriation of ICMS credit arising from the option for ICMS Convention 106/96, which grants a credit of 20% of the ICMS amount due to companies providing transportation services. Until December 31, 2023, these credits were recorded in the result of the year and monthly allocated to the tax incentive reserve, being excluded from the calculation of the dividend calculation basis.

With the enactment of Law No. 14,789/2023, on December 29, 2023 and its entry into force as of January 2024, the rules for taxation of tax incentives arising from subsidies for the implementation or expansion of economic enterprises were substantially changed and thus the Company discontinued the accounting of tax incentives with reserve allocation, adopting since then the treatment provided for in a new legal provision.

On March 19, 2025, the Company decided and approved, via the Board of Directors, the distribution of dividends of R\$297,701, arising from the release of the reserve. The payment was made on April 15, 2025.

c) Dividends paid

On March 24, 2025, NTS paid R\$1,298,310 in dividends for the year 2024, plus R\$34,524 corresponding to the monetary update on dividends, for the SELIC rate from January 1, 2025 and the date of the effective payment of dividends in March, having recognized this effect on the financial result of the current financial year.

As mentioned in Explanatory Note No. 14.3.b), the Company distributed as dividends on April 15, 2025 the amount of R\$297,701.

On July 21, 2025, the Company's Board of Directors approved the distribution of interim dividends in the amount of R\$1,839,865, based on the Company's profit established in the first half of 2025. The dividend were effectively paid to shareholders on July 25, 2025.

On September 24, 2025, the Company's Board of Directors approved the distribution of dividends in the total amount of R\$431,545, calculated in the period between July and August of the current fiscal year, to be ended on December 31, 2025. The dividend was paid to shareholders on September 24, 2025.

On March 27, 2026, NTS paid R\$1,281,951 in dividends for the year 2025, plus R\$42,304 corresponding to the monetary update on dividends, at the SELIC rate between January 1, 2026 and the date of effective payment of dividends in March, having recognized this effect in the financial result of the current year

d) Period earnings per share

The calculation of basic and diluted earnings per share for the three- and six-month periods ended June 30, 2026 and 2025, as shown below:

	Period of three months ending in		Period of six months ending in	
	30/06/2026	30/06/2025	30/06/2026	30/06/2025
Net income for the period	747,109	954,035	1,543,156	1,839,865
Total shares issued	<u>2,312,328,578</u>	<u>2,312,328,578</u>	<u>2,312,328,578</u>	<u>2,312,328,578</u>
Basic and diluted profit per share in Brazilian reais	<u>0,32</u>	<u>0,41</u>	<u>0,67</u>	<u>0,80</u>

14.4. Equity valuation adjustment

a) Transaction with Partner

On April 30, 2021, NISA recognized in this line the effect of the transaction between shareholders, in the amount of R\$1,306,661, related to the acquisition of 10% (ten percent) of the Company's shares, that was determined by the difference between the value paid in the acquisition and the Company's equity value.

On December 16, 2021, NISA's shareholders realized the capital increase through contribution of positive net worth including the participation of 32.09%, equivalent to the amount of R\$5,658,204. This transaction generated a goodwill in a transaction between shareholders of R\$4,960,437, calculated by the difference between the value of the equity stakes paid by the shareholders and equity method.

Because NISA and the Company belong to the same economic group, under common control, the above transactions were characterized as capital transactions between NISA and its shareholders, as provided for in technical interpretation ICPC 09 (R1), and were recorded as equity valuation adjustment. This amount was absorbed into the Company's Shareholders' Equity, as a result of the merger of NISA, described in Note 1.

14.5. Other comprehensive results

a) Cash flow hedge reserve

The negative amount of R\$27,448 (R\$39,823 as of December 31, 2025) refers to the effective portion of the net change in the fair value of the cash flow hedge financial instruments, as per explanatory note No. 20.b).

	30/06/2026	31/12/2025
Opening balance	(39,823)	(137,671)
Result "Swap" before fair value adjustment	(176,485)	(80,055)
(-) Result "swap" at Fair value	(157,734)	68,199
(=) Result of cash flow hedge	18,751	148,254
(+) Deferred IR/CS s/ res. cash flow hedge	(6,375)	(50,406)
Result of cash flow hedge, net of taxes	(27,448)	(39,823)

15. NET REVENUE

	Period of three months ending in		Period of six months ending in	
	30/06/2026	30/06/2025	30/06/2026	30/06/2025
Gross revenue from services (i)	2,023,321	2,282,416	3,993,787	4,506,682
Service charges	(345,377)	(338,430)	(659,071)	(665,374)
Balancing gas (ii)	91,489	7,968	107,515	47,976
Gas for System Use - GUS (iii)	102,599	35,728	159,191	72,265
Tariff adjustment	(10,782)	(10,900)	(21,446)	(21,680)
Total	1,861,250	1,976,782	3,579,975	3,939,869

- (i) The reduction between the periods is due to the termination of the *ship or pay* contract of Malhas SE in December 2025. As of 2026, with the migration to the input and output model, revenue will be recognized only on the volumes transported, eliminating remuneration on unused capacity and reducing the Company's revenue.
- (ii) The increase in balancing gas revenue in the period is due to maintenance shutdowns and other operational events on pre-salt routes 2 and 3, which reduced the supply of gas in the Company's transportation network. To preserve the operational balance of the grid, NTS made additional purchases of balancing gas, the costs of which were later passed on to the shippers.
- (iii) The variation is due to the increase in the volume of gas purchases added to the increase in the tariff practiced, consequently there was an increase in the revenue from transfers.

16. COST OF SERVICES PROVIDED

	Period of three months ended in		Period of six months ending in	
	30/06/2026	30/06/2025	30/06/2026	30/06/2025
Depreciation (i)	(108,940)	(111,150)	(218,010)	(221,749)
Contracted services, freight, rentals and general charges	(8,260)	(7,190)	(15,868)	(15,137)
Operation and maintenance	(14,418)	(13,991)	(22,763)	(24,551)
Right of way	(30,828)	(26,210)	(61,196)	(60,363)
Electrical power	(5,371)	(3,530)	(10,067)	(6,918)
Insurance	(4,631)	(4,547)	(9,349)	(9,514)
Gas used in the system (ii)	(70,132)	(27,397)	(112,863)	(59,432)
Environmental costs	(900)	(175)	(1,786)	(395)
Consulting Services	(3,517)	(2,798)	(5,400)	(4,599)
Trainings and seminars	(361)	(333)	(539)	(658)
Personnel costs	(19,487)	(18,632)	(37,015)	(36,347)
Balancing gas (iii)	(73,770)	(7,129)	(87,465)	(43,818)
Other	(8,376)	(11,559)	(19,286)	(24,043)
Total	<u>(348,991)</u>	<u>(234,641)</u>	<u>(601,607)</u>	<u>(507,524)</u>

(i) Net amounts of PIS/COFINS credits.

(ii) The variation is due to the increase in the volume of gas purchases, added to the increase in the tariff charged.

(iii) The increase in balancing gas expenses in the period is due to maintenance shutdowns and other operational events on pre-salt routes 2 and 3, which reduced the supply of gas in the Company's transportation network. To preserve grid balance, NTS made additional purchases of balancing gas over the period.

17. GENERAL AND ADMINISTRATIVE EXPENSES

	Three-month period ended in		Period of six months ending in	
	30/06/2026	30/06/2025	30/06/2026	30/06/2025
Personnel expenses	(14,238)	(13,937)	(28,147)	(26,630)
Legal advice	(1,704)	(1,381)	(2,937)	(2,085)
Audit	(269)	(242)	(367)	(242)
Accounting advice	(624)	(609)	(1,226)	(1,165)
Consultancy	(2,314)	(1,149)	(3,366)	(2,248)
Sponsorships and donations	(120)	(2,135)	(7,382)	(4,135)
License Maintenance	(2,541)	(2,339)	(3,614)	(2,941)
Recruitment and selection	(138)	(29)	(259)	(64)
Rentals and fees	(313)	(326)	(695)	(656)
Contracted services	(141)	(69)	(365)	(131)
Office and other expenses	(2,028)	(2,199)	(2,986)	(4,127)
Total	<u>(24,430)</u>	<u>(24,415)</u>	<u>(51,344)</u>	<u>(44,424)</u>

18. NET FINANCIAL RESULT

	Period of three months ending in		Period of six months ended in	
	30/06/2026	30/06/2025	30/06/2026	30/06/2025
Income from financial investments	412,553	364,989	813,502	727,049
Monetary updates	345	34,936	884	44,049
Financial Instrument Fair Value Adjustment (b)	50,165	-	162,284	-
Other	241	(169)	316	394
Total financial revenues	<u>463,304</u>	<u>399,756</u>	<u>976,986</u>	<u>771,492</u>
Financial expenses:				
Interest on financing, taxes and charges (a)	(765,310)	(728,292)	(1,522,598)	(1,407,318)
Taxes on financial results	(2,814)	(824)	(3,713)	(848)
Fines and interest	(375)	(28)	(4,641)	(208)
Financial Instrument Fair Value Adjustment (b)	(75,824)	-	(75,824)	-
Monetary adjustment	(27,126)	23,735	(68,294)	(33,907)
Other	(98)	(483)	(433)	(2,078)
Total financial expenses	<u>(871,547)</u>	<u>(705,892)</u>	<u>(1,675,503)</u>	<u>(1,444,359)</u>
Net financial result	<u>(408,243)</u>	<u>(306,136)</u>	<u>(698,517)</u>	<u>(672,867)</u>

- (a) The Company has derivative financial instruments ("swap") with the objective of protecting foreign exchange risk and converting charges to real in CDI in relation to debts in foreign currency contracted. For this reason, the financial charges for the Company's debts and financing are presented in this explanatory note net of the effects of the protections contracted in the swaps. Further details on these derivative instruments are described in Explanatory Notes 10, 14.5 and 20(b) and (f).
- (b) The Company has debt and derivative financial instruments measured at fair value, as well as debt instruments whose carrying value is adjusted to reflect the effects of fair value hedge relationships. These items include: (i) the fair value of incentivized debentures and Scotia 4, Scotia 5 and BBVA financing transactions, designated as hedged items in fair value hedging relationships; and (ii) the fair values of the derivative instruments linked to these debts, calculated by means of mark-to-market.

19. LAWSUITS AND CONTINGENCIES

19.1. Provisioned legal proceedings

The Company uses estimates, based on assessments by its legal advisors and Management, to determine the likelihood of outflows. It creates provisions for losses that are considered probable and can be reliably estimated.

The Company recorded in its balance sheet on June 30, 2026 and December 31, 2025 the amount of R\$185 related to labor contingencies and R\$24,381 related to tax contingencies. Labor lawsuits are mostly focused on discussions about solidarity responsibility, while in the tax sphere, the main lawsuit refers to the "thesis of the century".

19.2. Judicial deposits

	<u>30/06/2026</u>	<u>31/12/2025</u>
Labor	534	353
Tax	<u>4,532</u>	<u>4,105</u>
Total	<u>5,066</u>	<u>4,458</u>

19.3. Unprovisioned lawsuits

That constitute present obligations whose exit of appeals is not likely or which cannot be sufficiently reliable estimates of their values, are not recognized, however are disclosed. Remote classified causes are not the object of any disclosure of this interim financial information.

The contingent liabilities contingent liability estimated for judicial proceedings on June 30, 2026 and December 31, 2025 for which the probability of loss is considered possible are presented below:

	<u>30/06/2026</u>	<u>31/12/2025</u>
Civil	(10,372)	(10,431)
Labor	(3,587)	(4,616)
Tax	(401,033)	(329,235)
Environmental	<u>(74,966)</u>	<u>(72,408)</u>
Total	<u>(489,958)</u>	<u>(416,690)</u>

(a) Tax causes

The main administrative tax causes refer to various administrative processes operated by the RFB and are related to the contestation of tax credits used by the NTS and not approved by the tax authority, as well as tax revenues. The causes total R\$342,763 (R\$324,769 on December 31, 2025). In addition, in the first quarter of 2026, the Company increased the balance by approximately R\$53 million due to infraction notices that question the tax treatment of interest on equity (JCP).

(b) Environmental causes

Environmental causes refer to processes of environmental compensation under discussion between environmental organs and NTS involving the following themes: (i) the maximum percentage that can be applied for the calculation of environmental compensation in the scope of licensing related to GASCAR; (ii) the index applicable for the monetary correction of the environmental compensation due in the scope of the licenses related to GASCAR, GASTAU, GASPAJ and GASBEL II; and (iii) the base date for the application of the monetary adjustment in the case of environmental compensation under of the GASTAU licensing.

(c) Civil causes

In November 2022, arbitration was requested against the Company's majority shareholder and against the Company, whose information is protected by confidentiality, regarding the sharing of infrastructures resulting from the sale of control of the Company in April 2017. A counterclaim was filed requesting the reimbursement of expenses incurred by the Company in the remediation of assets owned by it, also resulting from the sale of control transaction.

20. FINANCIAL INSTRUMENTS

The Company maintains operations with financial instruments. The administration of these instruments is carried out through operational strategies and internal controls to ensure liquidity, profitability and security. The control policy consists in the permanent follow-up of the conditions contracted versus the conditions in force in the market.

As of June 30, 2026, the Company had derivative financial instruments to mitigate the foreign exchange risk and exposure to the pre-fixed interest rate associated with debts raised in foreign currency. The results are consistent with the policies and strategies defined by the Company's Administration. Additionally, during the fiscal financial years, the Company did not make speculative applications.

a) Liquidity risk

The Company uses its resources to meet its operating obligations and to pay creditors. The liquidity risk is administered by the Company, investing its cash in fixed income, with liquidity not exceeding 90 days and renegotiating (when necessary) the maturity of its debts.

	2026	2027	2028+	Total
Debentures and business Notes	1,156,456	2,465,055	29,434,828	33,056,339
Foreign currency debts and protection derivatives (a)	(149,135)	928,027	2,977,709	3,756,601
Suppliers	1,073,103	-	-	1,073,103
Total	<u>2,080,424</u>	<u>3,393,082</u>	<u>32,412,537</u>	<u>37,886,043</u>

- (a) It corresponds to the combined value of foreign currency debts and their respective protection instruments, which were contracted for the purpose of protecting foreign exchange risk, as well as converting fixed interest rates by the floating CDI, as detailed in section b) of this explanatory note.

b) Exchange Rate Risk

It arises from the possibility of fluctuations in the exchange rates of foreign currencies involving certain loans and financing of the Company and used for debt refinancing and acquisition of equipment or services and the contracting of financial instruments. The negative value of R\$273,210 corresponds to the net position of the swaps contracted and current "swaps".

The Company has as its policy the elimination of market risks, avoiding taking positions exposed to fluctuations in market values and operating only instruments that allow risk control. On June 30, 2026, as described in Explanatory Note No. 1 and as a result of the reverse merger of NISA, the Company had debts denominated in U.S. Dollars, whose values captured amounted to US\$405,000, and for which derivative operations ("swap exchange rate"), were contracted, whose terms of validity periods, principal and interest rates replicate the principal terms and amounts and interest on the respective loans. In addition, in April 2026, as mentioned in Note 10.5, the Company contracted three new debt operations denominated in foreign currency totaling US\$150,000 and EUR 174,000. In line with its financial risk management strategy, derivative instruments linked to these funding were entered into, whose notional amounts, financial flows and maturities substantially correspond to the principal and maturities of the respective protected debts, with the objective of reducing the Company's exposure to exchange rate variations and other market risks associated with such obligations.

The Scotia 4, Scotia 5 and BBVA financing transactions have been designated under fair value hedge relationships. Thus, changes in the fair value of derivatives and corresponding fair value adjustments of financing designated as hedged items are directly recognized in profit or loss for the period. In turn, the operations of Scotia 1, Scotia 3 and Citibank, designated as cash flow hedge, have an effective portion of the variation in the fair value of derivatives recognized in other comprehensive income, in shareholders' equity. In the second quarter of 2026, the effect on the net result of derivatives from the three new operations is R\$44,929 as a financial expense.

The fair value of derivative financial instruments is determined by the flow at future value, determined by the application of the contractual interest rates and the future dollar or exchange coupon until to the date of payment of interest and principal, discounted to present value at the date of the interim financial information at prevailing market rates.

Institution	Description	Operation/Rate	Due	Reference value (notional)	30/06/2026	31/12/2025
	Swap					
Scotia Bank	Active position	USD/BRL + 2.45%	April/2027	\$150,000	763,801	1,630,127
	Passive position	CDI + 1.35%	April/2027	R\$710,625	(743,234)	(1,490,100)
				MTM "Swap"	20,567	140,027

Institution	Description	Operation/Rate	Due	Reference value (notional)	30/06/2026	31/12/2025
Scotia Bank (3)	Active position	USD/BRL + 5.20%	February/2028	\$170,000	893,779	964,725
	Passive position	CDI + 0.60%	February/2028	R\$1,004,700	(1,070,833)	(1,077,979)
				MTM "Swap"	(177,054)	(113,254)
CITI	Active position	USD/BRL + 2.71%	April/2027	\$45,000	229,780	490,435
	Passive position	112.7% of the CDI	April/2027	R\$213,188	(223,618)	(449,009)
				MTM "Swap"	6,162	41,426
Scotia Bank (4)	Active position	USD/BRL + 4.58%	March/2029	\$100,000	511,421	-
	Passive position	CDI + 0.60%	March/2029	R\$521,940	(547,164)	-
				MTM "Swap"	(35,743)	-
Scotia Bank (5)	Active position	USD/BRL + 4.76%	May/2029	\$50,000	255,347	-
	Passive position	CDI + 0.60%	May/2029	R\$249,500	(257,645)	-
				MTM "Swap"	(2,298)	-
BBVA	Active position	EUR/BRL + 3.588%	April/2029	EUR 174,000	1,027,603	-
	Passive position	CDI + 0.404%	April/2029	R\$1,046,610	(1,091,758)	-
				MTM "Swap"	(64,155)	-
Dollar futures contract (NDF - BNP)	NDF	Contracted dollar - 5.70	October/2026	\$9,246	(3,749)	-
Dollar futures contract (NDF - Bradesco)	NDF	Contracted dollar - 5.79	December/2026	\$9,246	(3,660)	-
					(259,930)	68,199

	Asset		Liabilities		Net Position	
	30/06/2026	31/12/2025	30/06/2026	31/12/2025	30/06/2026	31/12/2025
Current	26,729	1,088	(128,185)	(92,321)	(101,456)	(91,233)
Non-current	-	180,806	(171,754)	(20,150)	(171,754)	160,656
Total	26,729	181,894	(299,939)	(112,471)	(273,210)	69,423

Net position balances incorporate, in addition to the derivatives associated with the debts presented in the previous table, a derivative instrument for foreign exchange hedging in contracts with suppliers.

c) Debentures measured at fair value through profit or loss

As mentioned in Explanatory Note No. 10.1, the Company has the ninth and eleventh issuance of debentures, whose remuneration is linked to the variation of the IPCA, plus the bank spread. To mitigate exposure to risks arising from inflation variation and align debt financial flows with its risk management policy, the Company contracted, on the settlement date of such debentures, derivative financial instruments in the swap modality.

Swap contracts have a maturity coinciding with that of the debentures and a cash flow structure equivalent to that of the original debts, with the active end indexed to the IPCA and the passive end linked to the CDI. In this way, the Company effectively converts the debt indexation from IPCA to CDI.

The combined impact of debentures and derivative financial instruments, both measured at fair value through profit or loss, up to June 30, 2026, resulted in net financial income of R\$109,996.

The main risk associated with this structure refers to market risk, resulting from variations in interest rates (CDI) and the inflation index (IPCA), which may affect the fair value of the instruments and, consequently, the Company's results. As a strategy to mitigate these risks, the Company uses swap contracts as a hedging instrument.

The Company continuously monitors the economic effectiveness of these operations and the exposure to the risks involved, adopting prudent financial management practices in line with internal risk policies.

d) Credit risk

As part of the Agreement for the Purchase and Sale of shares signed between the Company's shareholders, Petrobras has signed with a bank institution trade Accounts Administrations Agreement aiming at diversifying the credit risk of NTS in relation to the Gas Transport Agreements (GTAs) it holds with Petrobras and so that the Company does not rely exclusively on its main client for obtaining your revenue. The existing risk is of a possible financial difficulty for your main customer.

The receivables data refer to the deposits made in the tied account, arising from the contracts for the Purchase and Sale of Natural Gas (GSAs) in which Petrobras acts as seller. The deposits made in this account are intended to guarantee coverage of at least 130% of the expected value of the Company's monthly invoicing, due by Petrobras in the GTAs frameworks, in addition to any fees and taxes that may be deducted by the custodian bank each month.

Additionally, in June 2026, Petrobras submitted four (4) bank guarantee letters, valid for 2 years, starting on March 29, 2026, in the form agreed upon in each of the GTAs, corresponding to the period of 90 days multiplied by the sum of the capacity, entry and exit fees, up to the limit of R\$594,908.

e) Sensitivity analysis

On June 30, 2026, Management carried out a sensitivity analysis for financial instruments with interest rate risk, considering that the exposure is the value of debentures and financing, described in Note 10, and financial investments, exposed to the variation of the CDI.

Instruments	Exposure	Risk	Base scenario (*)	Probable (*)
<u>Financial asset</u>				
Cash and cash equivalents	3,126,419	Fall of the CDI	442,388	375,170
TVM	9,370,094	Fall of the CDI	1,325,868	1,124,411
<u>Financial liabilities</u>				
Debentures and loans (a) & (b)	20,803,507	CDI rise	(7,221,585)	(6,658,410)

(*) Scenarios designed for 12 months.

- (a) The value of debentures and loans and the interest to be incurred/projected financial charges disregard the debt raising costs.
- (b) The balances of these debts consider the protection effects of the corresponding swaps, which aim at eliminating the risk of exchange exposure, as well as converting the risk of exposure to the rates pre-fixed in foreign currency to the CDI. For this reason, the Board understands that the risk of exposure to foreign currency is not relevant in relation to the Company's financial and equity position.

The "Base" scenario was calculated considering a CDI rate of 14.15% from the base date of June 30, 2026, applicable to the floating portion of the interest rate on debts and the balance of cash and cash equivalents. While in the "Probable" scenario, it was calculated considering a CDI rate of 12%, a projection based on the Focus Market Report - Central Bank of Brazil of July 10, 2026, applicable to the floating portion of the interest rate on debts and the balance of cash and cash equivalents.

f) Fair Value Estimate

The following table presents the accounting and fair values of the Company's financial instruments and other assets and liabilities, as well as their measurement level as of June 30, 2026 and December 31, 2025.

Financial assets (current and non-current)		Level	30/06/2026		31/12/2025	
			Book value	Fair value	Book value	Fair value
Cash and cash equivalents	Fair value through profit or loss	2	3,126,419	3,126,419	1,135,751	1,135,751
TVM	Fair value through profit or loss	2	9,370,094	9,370,094	9,377,860	9,377,860
Accounts Receivable	Amortized cost		1,068,521	1,068,521	1,386,053	1,386,053
Other Accounts Receivable	Amortized cost		47,842	47,842	13,463	13,463
Tied Deposits	Amortized cost		835	835	1,558	1,558
Derivative financial instruments	Fair value through other comprehensive income (a)	2	26,729	26,729	181,894	181,894
Total			<u>13,640,441</u>	<u>13,640,441</u>	<u>12,096,579</u>	<u>12,096,579</u>
Financial liabilities (current and non-current)		Level	30/06/2026		31/12/2025	
			Book value	Fair value	Book value	Fair value
Suppliers	Amortized cost		1,073,103	1,073,103	934,562	934,562
Debentures and financing	Amortized cost		20,296,463	21,818,113	19,491,546	20,990,622
Debentures	Fair value through profit or loss		1,025,973	1,025,973	256,651	256,651
Derivative financial instruments	Fair value through other comprehensive income (a)	2	184,463	184,463	112,471	112,471
Derivative financial instruments	Fair value through profit or loss	2	115,476	115,476	-	-
Total			<u>22,695,478</u>	<u>24,217,128</u>	<u>20,795,230</u>	<u>22,294,306</u>

(a) The Company has adopted cash flow hedge accounting for derivative instruments operations, as described in section b) of this explanatory note, and therefore recorded the effect of fair value adjustment in Other Comprehensive Income.

The measurement level of each financial instrument follows the following fair value hierarchy:

- Level 1 - for prices quoted without adjustments in active markets for instruments identical to those of the Company.
- Level 2 - for observable information for the asset or liability, directly or indirectly, except quoted prices included in the previous level.
- Level 3 - for data that are not observable for the instrument in question.

The Company understands that the fair value of accounts receivable and suppliers, as they have most of the maturities in the short term, are substantially similar to those that would be obtained if they were traded in the market. However, since there is no active market for these instruments, differences may exist if they are settled early.

g) Movement of cash flow liabilities from financing activities

As required by technical pronouncement CPC 03, the Company demonstrates below the movement of the cash flow liabilities of the financing activities, from its Statement of Cash Flows:

Financing, Derivatives and Dividends	Balance as of December 31, 2025	Cash Changes				Non-cash changes						Balance as of June 30, 2026
		Main	Interest	Funding cost	Other	Approved dividends	Interest	Exchange rate variation	Funding cost	Fair Value Adjustment	Other	
Business notes	(778,026)	-	60,501	-	-	-	(58,745)	-	(357)	-	-	(776,627)
Debentures (iii)	(15,871,082)	(1,186,667)	1,223,626	70,864	-	-	(1,220,028)	-	(13,063)	140,890	(278)	(16,855,738)
Loan 4,131	(3,099,089)	(800,267)	42,025	5,233	-	-	(48,832)	192,404	(2,938)	21,393	-	(3,690,071)
Derivative Financial Instrument (i)	69,423	-	85,679	-	8,330	-	(168,919)	(192,404)	-	(59,281)	(16,038)	(273,210)
IR Exchange (ii)	-	-	7,436	-	-	-	(7,436)	-	-	-	-	-
Dividends	-	1,324,255	-	-	-	(1,324,255)	-	-	-	-	-	-
Total	<u>(19,678,774)</u>	<u>(662,679)</u>	<u>1,419,267</u>	<u>76,097</u>	<u>8,330</u>	<u>(1,324,255)</u>	<u>(1,503,960)</u>	<u>-</u>	<u>(16,358)</u>	<u>103,002</u>	<u>(16,316)</u>	<u>(21,595,646)</u>

- (i) Corresponds to the net position of the Derivative Financial Instruments described in note 20.b). In addition, the effects of the fair value adjustment refer substantially to incentivized debentures. Finally, the information on non-cash changes from others refers to the derivative effect of suppliers.
- (ii) They refer to the income tax levied on the settlement of debts with the following financial institutions: Scotia 1, approximately R\$6,440 and Citibank, R\$996.
- (iii) The amount classified as "other" fully corresponds to the effect of the consolidation of the exclusive fund, due to the acquisition, by the latter, of debentures issued by the Company. In addition, the item of adjustment to the fair value of the debenture for the 9th issue corresponds to the measurement of the debt at its fair value.

21. COMMITMENTS

a) Contractual commitments

The following table below presents the annual minimum future payments, related to the contractual commitments assumed by the Company, for the date of June 30, 2026:

Contract Class	2026	2027	2028	2029	2030+	Total
Rental	2,085	3,171	298	-	34,846	40,400
Acquisition of materials	-	207	-	-	-	207
Consulting	2,786	34,603	16,017	9,914	21,852	85,172
Services and construction and assembly	16,138	25,049	368,648	99,807	-	509,642
IT Services	391	4,452	4,191	2,320	13,109	24,463
Legal Services	3,344	1,909	6,455	40	4,491	16,239
Operation, Maintenance and Integrity Services	38,524	342,279	45,940	141,557	81,979	650,279
Facilities and travel services	8,796	8,413	10,963	13,652	35	41,859
Other	17,050	52,222	26,732	5,284	5,385	106,673
Total	89,114	472,305	479,244	272,574	161,697	1,474,934

b) Guarantees

On June 30, 2026, the Company had seven lease surety insurance policies to meet the guarantees required in its lease agreements, which totaled R\$5,051 in indemnifiable limit, distributed as follows:

Location	Indemnifiable limit
Praia do Flamengo, 22nd floor, Flamengo, Rio de Janeiro, RJ	2.080
Praia do Flamengo, 23rd floor, Flamengo, Rio de Janeiro, RJ	1.687
Rua Adelelmo Piva, 36, Jardim Vista Alegre, Paulínia, SP	83
Est. Hélio Rosa dos Santos, 1.000, rooms 105 and 205, Imboassica, Macaé, RJ	62
Rua Messia Assú, 293, Itararé, São Vicente, SP	88
Rodovia BR 040, KM 800, rooms nº 20, 21 e 22, Matias Barbosa, MG	45
Rua Dois, 21, Conforto, Volta Redonda, RJ	86
Rua do Catete, 359, Bl. B - 6th Floor, Catete - Rio de Janeiro, RJ	952

22. INSURANCE

The Company adopts the policy of hiring insurance cover for the assets subject to risks for amounts considered sufficient to cover any claims, considering the nature of its activity.

The Company has several insurance policies, including Operational Risks and Loss of Profits, General Liability, Environmental Risks, D&O Liability, Professional E&O Liability, and property, among others.

The following table summarizes the coverage and validity of the insurance contracted by the Company:

Type of insurance	Effective date	End of Term *	Coverage
Operational risks and loss of profit	03/04/2025	03/10/2026	1,500,000
General liability	03/04/2025	03/10/2026	400,000
Environmental risks	03/04/2025	03/10/2026	300,000
D&O Liability	03/04/2025	03/10/2026	300,000
Professional Liability (E&O)	03/04/2025	03/10/2026	15,000
Data protection and resp. Cyber	03/10/2025	03/10/2026	60,000
Corporate Fraud (Crime)	03/04/2025	03/10/2026	5,000
Engineering Risks (Projects)	19/01/2026	31/07/2030	942,545
Civil Liability Works (Projects)	08/05/2026	31/07/2028	60,000
Total			<u>3,582,545</u>

Insurance premiums paid in relation to insurance policies are recorded on the asset as early expenses, except for policies related to projects, and are appropriated in proportion to the result depending on the duration of the policies.

The following table summarizes the amounts recorded on the base date of June 30, 2026 as early expenses:

Description	30/06/2026	31/12/2025
Operational Risks and Loss of Profits	3,421	10,264
General Liability	667	2,002
Environmental Risks	261	784
D&O Liability	189	567
Corporate insurance	373	227
Others - Insurance	-	892
Total insurance	<u>4,912</u>	<u>14,736</u>
Other anticipated expenses	<u>5,176</u>	<u>2,218</u>
Total	<u>10,088</u>	<u>16,954</u>

23. SUBSEQUENT EVENTS

First half 2026 dividend payment

On July 27, 2026, the Company's Board of Directors approved the distribution of interim dividends in the amount of R\$1,543,155 based on the Company's profit calculated in the first half of 2026. The dividend was paid to shareholders on July 27, 2026.

Extraordinary partial amortization of debentures

On July 30, 2026, the Company carried out the partial early amortization of the debentures of the first series of the sixth issue, totaling R\$1,504,731 of which R\$1,400,000 referred to principal, R\$93,398 to interest and R\$11,333 to early amortization premium.