

INTERCEMENT PARTICIPAÇÕES S.A- IN JUDICIAL REORGANIZATION AND SUBSIDIARIES

CONDENSED CONSOLIDATED INTERIM FINANCIAL INFORMATION FOR NINE-MONTH ENDED SEPTEMBER 30, 2026

InterCement

Building sustainable partnerships

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Independent auditor's review report on interim financial information

To the Shareholders, Board of Directors and Management of
InterCement Participações S.A - In Judicial Reorganization and Subsidiaries.

Introduction

We have reviewed the accompanying condensed consolidated Interim Financial Information of InterCement Participações S.A. – In Judicial Reorganization ("ICP") and its subsidiaries (the "Company") as of September 30, 2026 and the related condensed consolidated statements of profit or loss, of comprehensive income, of changes in equity and of cash flows for the nine-month period then ended, and a summary of significant accounting policies and other explanatory notes.

Management is responsible for the preparation and fair presentation of this interim financial information in accordance with IAS 34 Interim Financial Reporting, issued by the International Accounting Standards Board (IASB). 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 International Standard on Review Engagements 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity." 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 International Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

Basis for qualified conclusion

As described in Note 16 to the condensed consolidated interim financial information, as of September 30, 2026, the Company has recognized deferred income tax and social contribution assets in the total amount of BRL 1,313,921 thousand and a net balance classified as non-current assets of BRL 664,533 thousand, substantially related to its subsidiary InterCement Brasil S.A. – In Judicial Reorganization ("ICB"). These assets arise from tax loss carryforwards, negative social contribution tax base and temporary differences, to be offset against future taxable profits. Considering the recent history of losses and the uncertainties related to the generation of future taxable profits, as described in the "Material uncertainty related to going concern" section below, we believe that the recognition criteria set forth in IAS 12 – Income Taxes have not been met for deferred tax assets recognized by ICB and ICP in the amount of BRL 1,260,639 thousand.

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Material uncertainty related to going concern

We draw attention to Note 1 to the condensed consolidated interim financial information, which indicates that the Company and certain of its subsidiaries remain under judicial reorganization proceedings and that the Company's ability to continue as a going concern is dependent on the continued implementation of the judicial reorganization plan and the completion of the remaining measures contemplated therein. As stated in Note 1, these events or conditions, together with other matters described in Note 1, indicate that a material uncertainty exists that may cast significant doubt on the Company's ability to continue as a going concern. Our conclusion is not modified in respect of this matter.

Other matter – Comparative figures

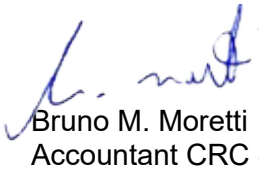
With respect to the condensed consolidated interim financial information for the nine-month period ended September 30, 2025, presented for comparative purposes, we were engaged to review such information. However, as stated in our review report dated November 24, 2025, we did not express a conclusion on that interim financial information, due to the significance of the matters described in the "Basis for disclaimer of conclusion" section of that report.

Qualified conclusion

Based on our review, with the exception of the matter described in the “Basis for qualified conclusion” paragraph, nothing has come to our attention that causes us to believe that the accompanying condensed consolidated interim financial information does not give a true and fair view of the financial position of the Company as at September 30, 2026, and of its financial performance and its cash flows for the nine-month period then ended in accordance with IAS 34 Interim Financial Reporting, issued by the International Accounting Standards Board (IASB).

São Paulo, November 26, 2026.

ERNST & YOUNG
Auditores Independentes S/S Ltda.
CRC SP-034519/O



Bruno M. Moretti
Accountant CRC SP-321238/O

INTERCEMENT PARTICIPAÇÕES S.A. - IN JUDICIAL REORGANIZATION AND SUBSIDIARIES

Condensed Consolidated Interim Financial Information

September 30, 2026

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INTERCEMENT PARTICIPAÇÕES S.A. - IN JUDICIAL REORGANIZATION AND SUBSIDIARIES

Condensed Consolidated Statements of Financial Position as of September 30, 2026 and December 31, 2025

(In thousands of Brazilian Real - BRL)

ASSETS	Notes	09.30.2026	12.31.2025	LIABILITIES AND EQUITY	Notes	09.30.2026	12.31.2025
CURRENT ASSETS				CURRENT LIABILITIES			
Cash and cash equivalents	4	1,485,775	2,224,279	Trade payables		963,240	1,198,184
Securities	5	1,442	-	Obligations from confirming		3,741	-
Trade receivables	6	672,585	509,685	Debentures	11	586,426	7,798,069
Inventories	7	1,583,736	1,542,452	Borrowings and financing	10	90,537	187,223
Recoverable taxes		130,782	162,216	Interest payable	10 and 11	87,915	2,172,397
Other receivables		124,052	69,039	Leases liabilities	14	85,593	80,101
				Taxes payable		485,893	191,721
				Payroll and related taxes		195,592	178,765
				Advances from customers		61,176	68,581
				Other payables		43,671	109,847
Total current assets		3,998,372	4,507,671	Total current liabilities		2,603,784	11,984,888
NONCURRENT ASSETS				NONCURRENT LIABILITIES			
Securities	5	5,921	6,925	Debentures	11	5,597,252	620,177
Trade receivables	6	142	281	Leases liabilities	14	80,744	136,502
Inventories	7	491,708	355,634	Provision for tax, civil and labor risks	12	120,479	116,627
Recoverable taxes		105,134	105,562	Provision for environmental recovery		86,779	84,147
Deferred income tax and social contribution	16	664,533	689,942	Taxes payable		1,035,069	86,626
Judicial deposits		84,854	90,378	Deferred income tax and social contribution	16	1,548,386	1,441,236
Derivatives	22.9	22,338	12,313	Other payables		77,316	127,507
Other assets and receivables		93,524	62,346				
Right-of-use assets	14	134,933	180,790	Total noncurrent liabilities		8,546,025	2,612,822
Property, plant and equipment	8	7,766,936	7,353,186	TOTAL LIABILITIES		11,149,809	14,597,710
Intangible assets:							
Goodwill	9	3,718,055	3,717,679				
Other intangible assets	9	475,885	459,462	SHAREHOLDER'S EQUITY			
Total noncurrent assets		13,563,963	13,034,498	Capital	15	3,849,012	2,562,966
				Capital reserves	15	1,064,011	-
				Accumulated earnings	15	(305,377)	(524,738)
				Other comprehensive loss	15	(725,288)	(1,078,878)
				Equity attributable to the Company's owners		3,882,358	959,350
				Non-controlling interests	15	2,530,168	1,985,109
				Total equity		6,412,526	2,944,459
TOTAL ASSETS		17,562,335	17,542,169	TOTAL LIABILITIES AND EQUITY		17,562,335	17,542,169

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

INTERCEMENT PARTICIPAÇÕES S.A. - IN JUDICIAL REORGANIZATION AND SUBSIDIARIES

Condensed Consolidated Statements of profit or loss for the nine-month period ended September 30, 2026 and 2025

(In thousands of Brazilian Real - BRL except per profit/(loss) per share)

	Notes	09.30.2026	09.30.2025
NET SALES	17	5,383,165	4,691,897
COST OF SALES AND SERVICES	18	(4,327,622)	(3,781,011)
GROSS PROFIT		1,055,543	910,886
OPERATING INCOME (EXPENSES)			
Selling expenses	18	(234,558)	(216,594)
Administrative expenses	18	(639,786)	(347,607)
Other income (expenses)	18	(1,074,644)	25,698
Equity result		-	-
INCOME BEFORE FINANCIAL INCOME (EXPENSES), INCOME TAX AND SOCIAL CONTRIBUTION		(893,445)	372,383
FINANCIAL INCOME (EXPENSES)			
Foreign exchange gains (losses)	19	23,592	(215,456)
Financial income	19	2,223,805	441,246
Financial expenses	19	(600,403)	(1,915,803)
PROFIT (LOSS) BEFORE INCOME TAX AND SOCIAL CONTRIBUTION		753,549	(1,317,630)
INCOME TAX AND SOCIAL CONTRIBUTION			
Current	16	(210,076)	(47,444)
Deferred	16	(42,705)	1,545
PROFIT (LOSS) FOR THE PERIOD		500,768	(1,363,529)
PROFIT (LOSS) FOR THE PERIOD ATTRIBUTABLE TO			
Company's owners		300,930	(1,473,590)
Non-controlling interests		199,838	110,061
PROFIT (LOSS) PER SHARE			
Basic/diluted profit(loss) per share	21	0.26	(27.85)

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

INTERCEMENT PARTICIPAÇÕES S.A. - IN JUDICIAL REORGANIZATION AND SUBSIDIARIES

Condensed Consolidated Statements of Comprehensive Income (loss) for the nine-month period ended September 30, 2026 and 2025

(In thousands of Brazilian Real - BRL)

	Notes	09.30.2026	09.30.2025
PROFIT (LOSS) FOR THE PERIOD		500,768	(1,363,529)
Other comprehensive income:			
Items that might be reclassified subsequently to profit or loss:			
Effects of hyperinflationary monetary adjustment and Exchange differences from translation of foreign operations	2.2	567,802	(548,140)
TOTAL COMPREHENSIVE INCOME (LOSS) FOR THE PERIOD		1,068,570	(1,911,669)
COMPREHENSIVE INCOME / (LOSS) ATTRIBUTABLE TO:			
Company's owners		654,520	(1,540,849)
Non-controlling interests		414,050	(370,820)

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

INTERCEMENT PARTICIPAÇÕES S.A. - IN JUDICIAL REORGANIZATION AND SUBSIDIARIES

Condensed Consolidated Statements of Changes in Shareholders' Equity for the nine-month period ended September 30, 2026 and 2025

(In thousands of Brazilian Real - BRL)

	Notes	Share capital	Capital Reserves	Other comprehensive income (loss)	Accumulated profit / (losses)	Total attributable to Company's owners	Non-controlling interests	Total equity
BALANCE AS OF DECEMBER 31, 2024		2,562,966	-	(1,030,935)	(980,782)	551,249	2,333,229	2,884,478
Profit for the period		-	-	-	(1,473,590)	(1,473,590)	110,061	(1,363,529)
Other comprehensive income	15	-	-	(67,259)	-	(67,259)	(480,881)	(548,140)
Dividends declared to noncontrolling interests	15	-	-	-	-	-	(40,494)	(40,494)
BALANCE AS OF SEPTEMEBR 30, 2025		2,562,966	-	(1,098,194)	(2,454,372)	(989,600)	1,921,915	932,315
BALANCE AS OF DECEMBER 31, 2025		2,562,966	-	(1,078,878)	(524,738)	959,350	1,985,109	2,944,459
Debt equitization	15	1,286,046	1,530,230	-	-	2,816,276	-	2,816,276
Mover shares redemption	15	-	(466,219)	-	-	(466,219)	-	(466,219)
Profit (loss) for the period		-	-	-	300,930	300,930	199,838	500,768
Disposal of an Equity Interest in a Subsidiary	2.4 and 15	-	-	-	(81,569)	(81,569)	159,349	77,780
Other comprehensive income (loss)	15	-	-	353,590	-	353,590	214,212	567,802
Dividends declared to noncontrolling interests	15	-	-	-	-	-	(28,340)	(28,340)
BALANCE AS OF SEPTEMBER 30, 2026		3,849,012	1,064,011	(725,288)	(305,377)	3,882,358	2,530,168	6,412,526

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

INTERCEMENT PARTICIPAÇÕES, S.A. - IN JUDICIAL REORGANIZATION AND SUBSIDIARIES

Condensed Consolidated Statements of Cash Flows for the nine-month period ended September 30, 2026 and 2025

(In thousands of Brazilian Real - BRL)

	Notes	09.30.2026	09.30.2025
CASH FLOW FROM OPERATING ACTIVITIES			
Profit (Loss) before income tax and social contribution		753,549	(1,317,630)
Adjustments to reconcile income before income tax and social contribution with net cash generated by (used in) operating activities:			
Depreciation, amortization and impairment losses	18	744,176	573,692
Recognition of expected credit losses, net		3,069	3,124
Recognition of allowance for inventories, net		611	4,417
Interest, accrued charges, and exchange differences		(42,013)	1,690,013
Gain from Debt Restructuring	19	(1,604,980)	-
Gain on sale of long-lived assets	18	(57,572)	(4,322)
Equity pick-up		-	-
Other noncash operating losses, net		(13,862)	(7,968)
Decrease (increase) in operating assets:			
Related parties		86	247
Trade receivables		(229,776)	(230,773)
Inventories		(17,059)	(318,372)
Recoverable taxes		(7,199)	4,793
Other receivables		(16,957)	(30,455)
Increase (decrease) in operating liabilities:			
Related parties		-	473
Trade payables		(210,073)	166,088
Obligations from confirming		3,741	-
Payroll and vacation payable		18,904	(21,762)
Other payables		(338,679)	339,410
Taxes payable		1,150,366	57,147
Cash generated (used) by operating activities before income tax and interest paid		136,332	908,122
Income tax and social contribution paid		(76,649)	(272,702)
Interest paid		(139,083)	(131,427)
Net cash generated (used) by operating activities		(79,400)	503,993
CASH FLOW FROM INVESTING ACTIVITIES			
Investments (redemption) in securities		(840)	(187,421)
Purchase of property, plant and equipment		(451,168)	(435,673)
Purchase of intangible assets		(54,581)	(48,798)
Sale of equity interest – net cash		(125)	5,227
Sale of fixed and financial assets		3,649	3,416
Other		(621)	(4,300)
Dividends received		51	48
Net cash generated (used) in investing activities		(503,635)	(667,501)
CASH FLOW FROM FINANCING ACTIVITIES			
Borrowings, financing and debentures	10 and 11	1,072,446	1,277,506
Repayment of borrowings, financing and debentures	10 and 11	(624,999)	(440,281)
Capital increase/(decrease)	15	(466,219)	-
Dividends paid by Brazilian and Argentinian subsidiaries to non-controlling interests	15	(84,226)	(75,700)
Payment of principal portion of lease liabilities	14	(59,202)	(56,076)
Other instruments		6,194	41
Net cash generated in financing activities		(156,006)	705,490
INCREASE / (DECREASE) IN CASH AND CASH EQUIVALENTS)		(739,041)	541,982
EXCHANGE RATE CHANGES IN CASH AND CASH EQUIVALENTS		537	(211,495)
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	4	2,224,279	1,843,784
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	4	1,485,775	2,174,271

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

INTERCEMENT PARTICIPAÇÕES S.A. - IN JUDICIAL REORGANIZATION AND SUBSIDIARIES

Notes to the Condensed Consolidated Interim Financial Information for the nine-month period ended September 30, 2026

(Amounts in thousands of Brazilian Real - BRL, unless otherwise stated)

1. General Information

InterCement Participações S.A. - In Judicial Reorganization ("Company" or "ICP") is a privately held company headquartered in the City of São Paulo, State of São Paulo, Brazil, engaged in holding equity interests and investments abroad, leading a business group operating in two countries ("ICP Group" or "Group"). On April 6, 2026, following the completion of the Closing - Second Step of its judicial reorganization plan, the Company's shareholding structure was significantly changed, with financial creditors becoming the controlling shareholders and holding at least 99% of ICP's share capital, while Mover Participações S.A. - In Judicial Reorganization ("Mover") ceased to be a shareholder of the Company. The Group is primarily engaged in the manufacture and sale of cement and cement by-products, in addition to the extraction of the minerals used to manufacture these products.

The Company owns 22 cement plants, 17 concrete plants, and 2 aggregates plants, located in Brazil and Argentina, with an aggregate installed capacity of approximately 28 million tons per year. Additionally, in Brazil it holds participation in hydroelectric power generation equity interests and assets.

For the nine-month period ended September 30, 2026, the Company reported a profit of BRL500,768 (loss of BRL1,363,529 as of September 30, 2025), and a positive working capital of BRL1,403,086 (negative in BRL7,477,217 as of December 31, 2025), reflecting i) the completion of the restructuring process and the Company's financial deleveraging in accordance with the Judicial Reorganization Plan with the consequent rescheduling and reclassification of the restructured debt to non-current liabilities (Note 11); ii) entering into tax settlement agreements with the Brazilian Federal Attorney General's Office (PGFN) and the Brazilian Federal Revenue Service (RFB) (Note 12); and iii) settlement and closure of the administrative proceeding before the Administrative Council for Economic Defense (CADE) (Note 12); and iv) the increase in net revenue, which contributed to the recovery of gross margins and strengthened cash generation.

Judicial Reorganization

As previously informed to the market, with the support of its financial and legal advisors, the Company and certain other entities within its economic group have been actively working to restructure their financial obligations. These efforts included signing exclusivity agreements in 2024 for the potential sale of 100% of the Company's share capital, as well as initiating the Judicial Reorganization process in December 2024. In this context, throughout 2024 and in the twelve-month period ended December 31, 2025, the following actions took place:

(i) The protective injunction in support of the collective mediation procedure with the main financial creditors, as reported in the Material Fact disclosed on July 15, 2024, that provided for the suspension, for a period of 60 days, of the enforcement measures related to obligations to pay principal and interest instalments of that indebtedness subject to the mediation process that was initiated on that date, and included both outstanding debentures and Senior Notes, the latter of which matured and were due and payable on July 17, 2024.

(ii) The out-of-court reorganization process, as reported in the Material Fact disclosed on September 16, 2024, submitting an out-of-court reorganization plan in Brazilian Courts, together with its subsidiaries, InterCement Brasil S.A. - In Judicial Reorganization ("ICB"), InterCement Financial Operations B.V. - In Judicial Reorganization ("ICBV"), InterCement Trading e Inversiones S.A. - In Judicial Reorganization ("ITI"), and InterCement Trading e Inversiones Argentina S.L. - In Judicial Reorganization ("ITI Arg"), to implement a restructuring of their outstanding indebtedness, which agreement was not entered into.

(iii) On December 3, 2024, the Company filed a petition for judicial reorganization in the Bankruptcy and Judicial Reorganization Courts of the District of São Paulo, together with its Parent company, Mover, and certain of its subsidiaries, namely ICB, ICBV, ITI, and ITI Arg. This measure aimed to guarantee a stable environment for the filing companies to keep generating value for customers, employees, suppliers, partners and other stakeholders.

(iv) On December 5, 2024, the judge of the 1st Bankruptcy and Judicial Reorganization Court of the District of the Capital of the State of São Paulo granted the processing, jointly, of the request for judicial reorganization filed by the Company and its Parent Company, Mover and other entities within its economic group, pursuant to Article 52 of Law 11.101/2005 ("LFR"). The court decision to grant the request, among other measures, determined the following:

(a) the appointment of Deloitte Touche Tohmatsu Consultores Ltda. to act as judicial administrator;

(b) the suspension of all actions and executions against the InterCement Group, as well as the prohibition of any form of retention, seizure, attachment, sequestration, search and seizure and judicial or extrajudicial constriction on its assets, arising from judicial or extrajudicial demands whose credits or obligations are subject to Judicial Reorganization, under the terms of art. 6 and 52, item III, of the LFR;

(c) issuing a public notice, pursuant to Article 52, paragraph 1 of the LRF, for the presentation of claims and/or divergences of claims within the scope of the Judicial Reorganization process;

(d) the presentation of the Company's proposed judicial reorganization plan within 60 (sixty) days of the publication of the court decision, pursuant to Article 53 of the LFR.

(v) On February 10, 2025, the Company submitted its first Judicial Reorganization Plan ("Plan") as part of the ongoing Judicial Reorganization process involving the Company and certain other entities within its economic group, filed under No. 1192002-34.2024.8.26.0100, in accordance with Article 53 of LFR. The Plan established the proposed terms and conditions aimed at overcoming the Company's current economic and financial challenges, ensuring the business continuity and preserving value. The primary restructuring measures under consideration included adjusting the Company's payment capacity through modifications to payment terms, charges and methods.

Agreement in principle with creditors and the suspension of the General Meeting of Creditors

On July 24, 2025, during the Creditors' General Meeting, the Company entered into an agreement in principle with a group of bondholders, debenture holders of the InterCement Group, and holders of credits against Mover, representing a substantial majority of the InterCement Group's financial creditors, regarding a potential consensual restructuring of the Mover Group.

The Agreement in principle reached on that date was subject to a consensual agreement between the parties on definitive documentation, necessary corporate approvals, satisfactory tax analysis, an efficient structure for the implementation of the operation that protects the liquidity of the Mover Group and the expected returns of the creditors, completion of due diligence, and other usual terms and conditions. In order to allow an extended period for the parties to negotiate and agree on the definitive documentation, the creditors approved to suspend the ongoing General Meeting of Creditors until September, when it was closed, a new Meeting was called and the stay period extension for 30 days was approved.

Approval of the Judicial Reorganization Plan

On October 5, 2025, (i) the new version of the InterCement Group's judicial reorganization plan ("Plan") and (ii) the new version of the joint judicial reorganization plan for Mover, Sucea, and Sincro were presented, the content of which reflected the agreement in principle reached with a substantial portion of the Mover Group's financial creditors.

On October 6, 2025, the Plan was approved at a general creditors' meeting ("AGC"), pursuant to Article 45 of the LFR, with the support of more than 99% of the creditors and credits of each class. The judicial reorganization plan presented by Mover, Sucea, and Sincro was also approved by their respective creditors.

Approval of the Judicial Reorganization Plan

On December 10, 2025, the Court of the 1st Bankruptcy and Judicial Reorganization Court of the Judicial District of the Capital of the State of São Paulo (the "Judicial Reorganization Court") entered an order approving the judicial reorganization plan set forth on pages 25,986 through 29,046 (the "Plan") in connection with the judicial reorganization proceedings of the Company and certain of its affiliates, filed under case No. 1192002-34.2024.8.26.0100 (the "Plan Approval Order").

Following the issuance of the Plan Approval Order, the Company believes it will be able to establish an appropriate capital structure, supporting a new cycle of growth and sustainable development for the benefit of its creditors, investors and other stakeholders.

CADE authorization for possible transactions provided for in the Plan

In addition, on December 11, 2025, the General Superintendence of the Administrative Council for Economic Defense ("CADE") approved, without restrictions, the proceeding No. 08700.012827/2025-47, through the issuance of an order, in connection with the potential conversion of certain financial creditors' claims into equity interests to be issued by ICP, as provided for in the Plan.

Recognition of the Plan's effects in other jurisdictions

Furthermore, the effects of the Plan were recognized in the following jurisdictions: (i) in the United States, pursuant to an order issued by the United States Bankruptcy Court for the Southern District of New York, on February 5, 2026, in connection with the Chapter 15 recognition proceedings; (ii) in Spain, pursuant to a decision rendered by the Spanish courts on January 28, 2026, recognizing the effects of the Plan; and (iii) in The Netherlands, through the court approval on February 12, 2026, of the composition plan of Intercement Financial Operations B.V. ("ICBV"), which reflects the terms set forth in the Plan.

Asset Carve-out of InterCement Brasil S.A.

On March 27, 2026, the Board of Directors of InterCement Brasil S.A. - In Judicial Reorganization unanimously approved a set of corporate and contractual transactions aligned with the Judicial Reorganization Plan approved on December 10, 2025 by the Court of the 1st Bankruptcy and Judicial Reorganization Court of the Judicial District of São Paulo/SP. In summary, the approved transactions comprise:

(i) the execution of an Industrial Partnership Agreement with Cloudbreak Cimentos Ltda. ("Cloudbreak"), pursuant to which the Company will carry out industrial activities related to limestone, cement and concrete at the Bodoquena/MS and Candiota/RS industrial sites;

(ii) the execution of a Mining Activities Agreement between Cloudbreak and Comican, granting the latter the right to conduct mineral exploration and mining operations over mineral deposits located in the States of Mato Grosso do Sul and Rio Grande do Sul;

(iii) the execution of a Mineral Supply Agreement between Comican and the Company, providing for the exclusive supply of mineral products;

(iv) the sale of real estate assets located in the municipality of Bodoquena, State of Mato Grosso do Sul, to Pipeline Gestão Imobiliária Ltda. ("Pipeline"), together with the assignment of the Company's contractual position under a rural lease agreement; and

(v) the sale to Kemi Participações S.A. ("Kemi") of all equity interests held by the Company in Cloudbreak and Pipeline, as well as 51% of the share capital of Comican, under a structured payment arrangement and subject to a fiduciary lien over the acquired equity interests as collateral.

Further details and the financial impacts of each transaction are disclosed in Notes 2.4, 8 and 9 to these financial statements, relating to Consolidation, Property, Plant and Equipment and Intangible Assets.

Implementation of debt restructuring and new corporate structure

On March 31, 2026, the Company, together with InterCement Financial Operations B.V., InterCement Brasil S.A., InterCement Trading e Inversiones S.A., and InterCement Trading e Inversiones Argentina S.L. (collectively, the "Debtors"), successfully completed the Closing - First Step of the RJ Plan. This milestone reflected the satisfaction or waiver of all applicable conditions' precedent, including creditor approval, judicial confirmation without material reservations, cross-border recognitions, approval of the Dutch composition plan, implementation of corporate reorganization measures, and the issuance of certain payment instruments. As part of this process, key financial obligations were restructured through the delivery and/or subscription of new instruments, including New Secured Notes, Loma Negra Participating Titles and Convertible Titles (Note 11).

Subsequently, on April 6, 2026, the Company successfully completed the Closing - Second Step of the RJ Plan, marking the conclusion of its restructuring process. This step included, among other actions: (i) the capital increase of the Company through the issuance and delivery of new shares, resulting in Financial Creditors holding at least 99% of the Company's share capital (Note 15); (ii) the redemption and repurchase of all shares held by Mover Participações S.A. - Em Recuperação Judicial (Note 15); (iii) the approval of new bylaws and the appointment of the Company's initial Board of Directors; (iv) the issuance of shares to New Money Investors representing 20% of the Company's share capital as consideration for the new financing; and (v) the release from escrow of the proceeds of the New Money Financing to the Debtors (Note 11).

As a direct result of these transactions, the Company's total indebtedness subject to the Judicial Reorganization Plan, including accrued interest, was reduced from BRL9.64 billion as of December 31, 2025 to BRL5,3 billion as of September 30, 2026, comprising: (i) approximately BRL1.8 billion of New Secured Notes; (ii) US$500 million of Participating Titles secured by shares of Loma Negra indirectly held by the Company; (iii) US$200 million of Convertible Instruments; and (iv) US$110 million of New Secured Notes issued in connection with the injection of new funding into the Company ("New Money" amounting to US$93.5 million), as provided for in the plan.

The completion of both steps represents a significant milestone, resulting in the Company's financial deleveraging, strengthening of its capital structure, and reinforcement of its operational continuity. The Company remains committed to maintaining transparency with its stakeholders and will continue to report on relevant developments in accordance with applicable laws and regulations.

Administrative proceeding before the Administrative Council for Economic Defense (CADE)

In May 2026, as part of the Company's judicial reorganization proceedings, the Company entered into an Individual Settlement Agreement with the Administrative Council for Economic Defense (Conselho Administrativo de Defesa Econômica - CADE), thereby bringing to an end the administrative proceeding initiated by the competition authorities in 2007, in which the Company and other companies in the sector were found to have engaged in cartel practices and were subject to a monetary fine and other ancillary penalties, pursuant to the decision rendered by the CADE Tribunal, which was upheld in July 2015.

The Individual Settlement Agreement was entered into pursuant to Law No. 13,988, dated April 14, 2020, and other applicable regulations, under which the parties agreed to settle the amounts recorded as outstanding debt with CADE arising from the aforementioned finding. The total amount of BRL353,430 was paid in full in May 2026, upon the closure of the administrative proceeding (Note 12).

Federal Tax Settlement Agreements with PGFN and RFB

On June 17, 2026, the Company entered into a Federal Tax Settlement Agreement (Termo de Transação Federal) for the settlement of tax and social security liabilities, in a consolidated amount of BRL1,167,829 (BRL420,847 with the Brazilian Federal Attorney General's Office (PGFN) and BRL746,982 with the Brazilian Federal Revenue Service (RFB)), with payments scheduled through May 2033 (Note 12).

Considering the projected cash flow scenario, prepared to reflect the terms of the approved Plan currently under implementation, as well as the debt restructuring undertaken, management assesses that the Company's working capital position has been addressed.

In this context, the Company emphasize that, in the preparation of its condensed consolidated interim financial information for the nine-month period ended September 30, 2026, the Company's ability to continue as a going concern basis of accounting is dependent on the continued implementation of the Plan and the completion of the remaining measures contemplated therein, which represent significant factors in the Company's ability to meet its short-term obligations. This conclusion considers the actions successfully implemented during the nine-month period of 2026, as described in the preceding paragraphs, particularly those related to the restructuring of the Company's indebtedness, the processes associated with the dropdown of property, plant and equipment assets, the Company's entry into the tax settlement agreements with PGFN and RFB, the closure of the administrative proceeding with CADE, and the initiatives under management's control, as well as the economic and operational assumptions adopted in the business plan.

The Company also reaffirms its confidence in the Group's operational strength, and believes that the successful implementation of the Plan will enable a structured and definitive solution to restore its economic and financial balance, supporting sustained operating performance and the resumption of growth.

2. Basis of Preparation and Significant Accounting Policies

2.1. Basis of preparation

The condensed consolidated interim financial information as of and for the nine-month period ended September 30, 2026 has been prepared based on the International Standard IAS 34 - Interim Financial Reporting, issued by the International Accounting Standards Board (IASB), which allows the entities to present selected notes to the financial statements, in cases of redundant information already disclosed in the Annual Financial Statements. Accordingly, this Interim Financial Information should be read together with Company´s consolidated financial statements for the year ended December 31, 2025.

All relevant information in the financial statements is being evidenced and corresponds to that used by management in the conduct of the Company.

2.2. Significant accounting policies

The accounting policies adopted are consistent with those considered in the consolidated financial statements for the year ended as of December 31, 2025 and disclosed in the corresponding notes.

Reference also to the application of hyperinflation accounting for our Argentinean subsidiaries. As described in the consolidated financial statements for the year ended December 31, 2025, Note 2.1 - Note on the accounting practice for the effects of inflation on the financial statements of Loma Negra CIASA, applying IAS 29 rules requires that the financial statements recorded in a hyperinflationary currency are adjusted by applying a general price index and expressed in the measuring unit (the hyperinflationary currency) current at the end of the reporting period prior to conversion to the Company´s functional currency.

As a result of the above, our condensed consolidated interim financial information for the nine-month period ended September 30, 2026, reflects an equity increase of BRL856,969 (BRL675,970 for the nine-month period ended September 30, 2025), with reference to the opening balance, reported in other comprehensive income (loss), and also the positive monetary adjustment for the nine-month period ended September 30, 2026, presented in financial income, in the amount of BRL288,490 (BRL252,956 for the nine-month period ended September 30, 2025), see Note 19.

2.3. Functional, reporting and presentation currencies

The Company's functional currency is the Brazilian Real. As prescribed by IAS 21, paragraph 38 - The Effects of Changes in Foreign Exchange Rates, the Company may present its financial information in any currency. For the translation into the presentation currency, changes in equity were translated from functional currency considering the historical exchange rates of each transaction. The financial position was translated from functional currency considering the closing exchange rates of the reporting periods, while the statements of profit or loss, comprehensive income (loss) and cash flows were translated considering the average exchange rates of the reporting periods.

The main exchange rates used to translate the financial information were as follows:

		Closing exchange rate (R$)		Average exchange rate (R$)	
Currency		09.30.2026	12.31.2025	09.30.2026	09.30.2025
USD	US Dollar	5.18090	5.50240	5.14738	5.81289
EUR	Euro	5.87770	6.46920	5.98167	6.31562
ARS	Argentine Peso (*)	0.00340	0.00379	0.00340	0.00388

(*) As a result of the application of IAS 29, non-monetary assets and liabilities, shareholders' equity and statement of profit or loss of subsidiaries operating in highly inflationary economies shall be expressed in terms of the unit of measurement current at the balance sheet date and translated at the period-end exchange rate (rather than the average rate), thus resulting in year-to-date effects on the statement of profit or loss of both inflation and currency conversion.

2.4. Asset transfer and sale of equity interest to non-controlling shareholders

Companies involved in the transaction

On March 31, 2026, as part of a corporate restructuring involving the Group, InterCement Brasil S.A. - In Judicial Reorganization ("ICB"), InterCement Atividades Imobiliárias S.A. ("IAI") and Kemi Participações S.A. ("Kemi"), the following transactions were carried out concurrently:

Contribution of property, plant and equipment

The ICB and IAI approved a capital increase in their subsidiary, Comican Mineração Candiota Ltda. ("Comican"), through the contribution of property, plant and equipment (land and buildings) totalling BRL144,226, of which BRL143,874 was contributed by the ICB and BRL352 by IAI. As a result of the transaction, Comican's capital increased to 191,076,647 quotas and its equity increased to BRL162,583.

Additionally, the ICB approved a capital increase in Cloudbreak Cimentos Ltda. ("Cloudbreak"), as its sole shareholder, in the amount of BRL76,486, also through the contribution of property, plant and equipment.

Sale of equity interests and receivables

On the same date, the ICB sold (i) 100% of its equity interest in Cloudbreak and (ii) 51% of its equity interest in Comican to Kemi, for BRL76,486 and BRL82,919, respectively, totaling BRL159,405. These amounts correspond to 76,486,000 quotas and 97,449,091 quotas, respectively, representing the capital interests sold.

The consideration will be received over a 30-year period through equal annual installments. Accordingly, a receivable was recognized at present value, with the corresponding present value adjustment recognized as finance income over the term of the agreement (Note 19).

Impact on profit or loss and equity

Based on the valuations performed, no gain or loss was recognized as a result of the sale of the equity interests or the derecognition of the property , plant and equipment contributed as part of the transaction (Note 8).

The main effects of the transaction on equity comprise: (i) the disposal of equity interests in its subsidiaries, Comican and Cloudbreak, without loss of control; (ii) the recognition directly in equity of a negative amount of BRL81,569 attributable to the Parent Company's shareholders and a positive amount of BRL159,349 attributable to non-controlling interests; and (iii) the recognition of BRL 77,780, corresponding to the disposal proceeds, net of the present value adjustment to the receivable and the related deferred taxes. For further details, see Note 15.

3. Critical Accounting Judgments and Key Sources of Estimation Uncertainties

Estimates and judgments are continually evaluated and are based on historical experience and on other factors, including expectations of future events that are believed to be reasonable under the current circumstances. During the nine-month period ended September 30, 2026, certain accounting judgments and estimates were applied in connection with transactions and events occurring in the period, particularly those related to the measurement of the fair value of financial liabilities and the recognition of present value adjustments on receivables. Except for these matters, there were no significant changes in relation to what was presented in Note 2.3 to the Company's Consolidated Financial Statements as of December 31, 2025.

4. Cash and Cash Equivalents

	09.30.2026	12.31.2025
Cash and bank accounts	415,167	86,099
Short-term investments	1,070,608	2,138,180
Total cash and cash equivalents	1,485,775	2,224,279

Short-term investments were as follows:

	09.30.2026	12.31.2025
Short Term Investment in Brazilian Reais (a)	700,522	1,936,868
Short-term investments in foreign subsidiaries:		
Investment fund in Argentinean Pesos (b)	135,354	7,805
Short-term investments in U.S. Dollars (c)	71,596	74,266
Short-term investments in U.S Dollars (d)	0	11,005
Short-term investments in U.S Dollars (f)	103,618	-
Short-term investments in Brazilizan Reais (e)	59,518	108,236
	1,070,608	2,138,180

a) Short-term investments in Brazilian Real have a yield of 101.0% of interbank interest rate “CDI” per year (98% and 100.5% per year as of December 31, 2025).

b) Represents short-term investments in Argentinean pesos with interest of 25.13% per year (28.63% per year as of December 31, 2025).

c) Short-term investments in U.S. Dollars have a yield between 2.42% and 24.6% per year held by Argentinian segment (0.24% per year as of December 31, 2025).

d) Short-term investments in U.S. Dollars with interest of 3.36% per year held by our subsidiary in Spain as of December 31, 2025.

e) Short-term investments in Brazilian Real with interest of 99.50% of CDI per year held by our subsidiary in Spain (100.5% per year as of December 31, 2025).

f) Short-term investments in U.S. Dollars with an average yield of 3.89% and 4.07% per year held by our subsidiary in Netherlands.

Short-term investments are available for immediate withdrawl without significant risks of changes in value.

5. Securities

Securities are classified as financial assets, as follows:

	09.30.2026	12.31.2025
Market investments	5,921	6,925
Negotiable securities in pesos	1,442	-
Total	7,363	6,925
Total - current	1,442	-
Total - noncurrent	5,921	6,925

“Market investments” are held by the Brazilian subsidiaries and are composed by escrow accounts, amounting to BRL5,921 (BRL5,921 as of December 31, 2025), which do not bear interest. As of December 31, 2025, market investments also included investments in Brazilian Real amounting to BRL1,004, yielding 101% of the Brazilian interbank interest rate ("CDI") per annum.

"Negotiable securities in pesos" are held by the Argentinian subsidiaries, with interest of 3.85% per year and maturity in December 2026.

6. Trade Receivables

	09.30.2026	12.31.2025
Current		
Domestic and foreign customers	730,296	567,240
(-) Expected Credit Losses	(57,711)	(57,555)
Trade receivables	672,585	509,685
Noncurrent		
Domestic and foreign customers	142	281
Trade receivables	142	281

7. Inventories

	09.30.2026	12.31.2025
Current:		
Finished products	91,420	101,481
Work in process	319,457	405,131
Supplies, raw material and consumable	1,032,890	945,875
Fuel	212,916	178,511
Advances to suppliers	22,172	7,157
Packaging and other	10,409	12,010
Allowance for impairment losses	(105,528)	(107,713)
Total	1,583,736	1,542,452
Noncurrent:		
Supplies and consumable materials	518,466	379,203
Allowance for impairment losses	(26,758)	(23,569)
Total	491,708	355,634

8. Property, Plant and Equipment

	09.30.2026			12.31.2025
	Cost	Depreciation & Impairment	Net book value	Net book value
Land	194,121	(50,951)	143,170	139,943
Buildings	4,395,492	(2,887,006)	1,508,486	1,392,897
Machinery and equipment	11,710,213	(6,877,566)	4,832,647	4,666,738
Vehicles	844,350	(765,442)	78,908	88,448
Furniture and fixtures	134,627	(127,051)	7,576	7,425
Mines and ore reserves	2,041,705	(1,596,620)	445,085	389,445
Reservoirs, dams and feeders	269,371	(151,861)	117,510	123,065
Spare parts	150,403	(48,612)	101,791	90,233
Other	60,124	(46,762)	13,362	15,188
Advances to suppliers	81,031	(17,373)	63,658	62,899
Construction in progress	871,105	(416,362)	454,743	376,905
Total	20,752,542	(12,985,606)	7,766,936	7,353,186

Construction in progress

As of September 30, 2026, construction in progress mainly relates to: (i) BRL41,741 in the Argentinian business segment mainly explained by quarry roads, railways and improvements in cement plants, (BRL13,493 as of December 31, 2025 also explained by an adaptation of the bagging process for cement bags from 50kg to 25kg, according to legal requirements), and (ii) BRL413,002, net of impairment losses of BRL416,362 (BRL363,412 as of December 31, 2025, net of impairment losses of BRL552,193), in Brazilian business segment mainly due to projects for expansion of units and improvements in the production process, which are temporarily suspended and adjusted to recoverable value. Impairment losses are revised on an annual basis and might be reversed once the expansion projects are finalized and the expected future cash flows are sufficient to cover their respective costs.

Changes in property, plant and equipment were as follows:

	Land	Buildings	Machinery and equipment	Vehicles	Furniture and fixtures	Mines and ore reserves	Reservoirs, dams and feeders	Spare parts	Other	Construction in progress	Advances to suppliers	Total
Balance as of December 31, 2024	188,414	1,427,995	5,349,066	97,320	7,599	472,301	136,260	94,543	12,334	719,257	62,853	8,567,942
Effects of hyperinflationary monetary adjustment (Note 2.1)	11,429	142,882	599,421	13,810	846	67,123	-	11,496	1,075	46,729	-	894,811
Additions	-	2,650	63,820	-	62	-	57	16,368	254	368,254	-	451,465
Disposals	(50,300)	(8)	(723)	(202)	(7)	-	-	(2,487)	-	(94)	-	(53,821)
Depreciation	(299)	(62,374)	(340,672)	(12,861)	(1,458)	(39,722)	(4,456)	(6,048)	(2,253)	-	-	(470,143)
Impairment reversal (provision)	15,775	148	910	-	2	-	-	(152)	-	(15,077)	-	1,606
Effect of changes in exchange rates	(28,519)	(355,406)	(1,478,547)	(34,351)	(2,105)	(166,912)	-	(28,633)	998	(137,835)	-	(2,231,310)
Transfers	-	196,285	346,899	5,470	1,906	50,792	(6,983)	(2,244)	2,090	(595,853)	-	(1,638)
Balance as of September 30, 2025	136,500	1,352,172	4,540,174	69,186	6,845	383,582	124,878	82,843	14,498	385,381	62,853	7,158,912
Balance as of December 31, 2025	139,943	1,392,897	4,666,738	88,448	7,425	389,445	123,065	90,233	15,188	376,905	62,899	7,353,186
Effects of hyperinflationary monetary adjustment (Note 2.1)	14,179	208,387	749,889	18,771	1,099	82,635	-	15,414	1,187	2,862	-	1,094,423
Additions	11,757	-	65,411	-	312	-	14	20,446	8,282	372,823	759	479,804
Disposals	(15,608)	(137,046)	41,028	-	(10)	(157)	-	(7,722)	-	(4,540)	-	(124,055)
Depreciation	(307)	(77,253)	(468,322)	(20,292)	(1,793)	(56,916)	(5,591)	(8,087)	(2,486)	-	-	(641,047)
Impairment reversal (provision)	-	157,229	15	-	-	-	-	88	-	(16,513)	-	140,819
Effect of changes in exchange rates	(7,158)	(101,105)	(363,852)	(9,107)	(532)	(40,116)	-	(7,480)	(568)	(1,385)	-	(531,303)
Transfers	364	65,377	141,740	1,088	1,075	70,194	22	(1,101)	(8,241)	(275,409)	-	(4,891)
Balance as of September 30, 2026	143,170	1,508,486	4,832,647	78,908	7,576	445,085	117,510	101,791	13,362	454,743	63,658	7,766,936

Additions

Argentina business operation:

Investments in the total amount of BRL129,473 for the nine-month period ended September 30, 2026 (BRL176,800 for the nine-month period ended September 30, 2025), primarily due to the increase of the quarry recovery amounting to BRL70,113 (BRL50,612 for the nine-month period ended September 30, 2025), improvements in railways and locomotives of BRL10,081 (BRL16,274 for the nine-month period ended September 30, 2025), improvements in cement plants of BRL21,693 including Olavarria, Catamarca, Lomaser and L'Amali (BRL15,286 for the nine-month period ended September 30, 2025 including L'amali, Olavarria, Zapala and Catamarca), and spare parts replacements of BRL3,844 (BRL15,738 for the nine-month period ended September 30, 2025). The 2025 comparative also included the packaging adaptation project for 25 kg bags amounting BRL72,794.

Brazil business operation:

Investments totalling BRL350,331 for the nine-month period ended September 30, 2026 (BRL274,585 for the nine-month period ended September 30, 2025, mainly refer to acquisition of machinery and equipment for the plant's maintenance, including kilns, clinker coolers, mills, cyclone towers and flour addition systems.

Transfers

As of September 30, 2026, it relates to the transfer of assets under construction between property, plant and equipment and intangible assets in the amount of BRL4,891 (BRL1,638 as of September 30, 2025).

Impairment

The Group performs its property, plant and equipment impairment test annually or when the circumstances indicate that the carrying amount may be impaired.

The Group's impairment test for property, plant and equipment is based on estimates of the recoverable amount per cash-generating unit, as the higher of fair value less cost to sell and value in use. To estimate the value in use, the estimated future cash flows are discounted using a discount rate that reflects market appreciations at the end of the period regarding the time value of money considering the risks specific to the assets involved.

The Group has considered various factors when reviewing the impairment indicators, such as market capitalization, participation in each of the operating segments, unused installed capacity, trends in industry, among other factors.

As of September 30, 2026, for the determination of the value in use, the Company considered as part of the projections, the terms included in the judicial reorganization plan (further commented in Note 1 above).

As of September 30, 2026 the most significant movements resulted from the derecognition of BRL157,229 in provisions previously recognized for land and buildings, as the related assets and accumulated impairment were transferred at their net carrying amount to Comican through the asset dropdown transaction (Note1).

9. Other intangible assets and goodwill

	09.30.2026	12.31.2025
Other intangible assets:		
Software licenses	60,739	51,547
Mining rights and concession related assets	356,131	353,753
Project development costs	741	834
Trademarks, patents, other intangibles and intangible in progress	58,274	53,328
Total	475,885	459,462

	09.30.2026	12.31.2025
	Goodwill	Goodwill
Goodwill per operating segments:		
Brazil	2,748,644	2,748,644
Argentina	969,411	969,035
	3,718,055	3,717,679

Goodwill is subject to impairment tests annually in the last quarter of the year, or whenever there are indications of impairment. The impairment tests are prepared based on the recoverable amounts of each of the corresponding business segments (cash generating units as indicated in Note 23). As of September 30, 2026, there are no relevant indicators that goodwill could be impaired, even considering Company's going concern assessment in line with the judicial reorganization plan, further commented in Note 1 above.

Changes in intangible assets for the nine-month period ended September 30, 2026 and 2025 were as follows:

	Software licenses	Mining rights and concession related assets	Project development costs	Trademarks, patents, other intangibles and intangible in progress	Goodwill	Total
Balance as of December 31, 2024	37,919	365,529	742	52,886	3,718,381	4,175,457
Effects of hyperinflationary monetary adjustment (Note 2.1)	2,469	-	-	-	590	3,059
Additions (a)	18,061	3,229	-	30,665	-	51,955
Amortization	(15,128)	(35,228)	(180)	(2,630)	-	(53,166)
Effect of changes in exchange rates	(6,141)	-	-	-	(1,468)	(7,609)
Transfers (b)	9,469	27,455	5	(35,291)	-	1,638
Balance as of September 30, 2025	46,649	360,985	567	45,630	3,717,503	4,171,334
Balance as of December 31, 2025	51,547	353,753	834	53,328	3,717,679	4,177,141
Effects of hyperinflationary monetary adjustment (Note 2.1)	7,002	-	-	-	732	7,734
Additions (a)	10,526	2,846	-	43,892	-	57,264
Amortization	(14,837)	(32,858)	(94)	(1,548)	-	(49,337)
Effect of changes in exchange rates	(3,397)	-	-	-	(356)	(3,753)
Transfers (b)	9,898	32,390	1	(37,398)	-	4,891
Balance as of September 30, 2026	60,739	356,131	741	58,274	3,718,055	4,193,940

(a) For the nine-month period ended September 30, 2026, additions mainly refer to software acquisitions amounting to BRL27,209 and overburden removal of BRL19,804 (BRL24,564 and BRL23,813 for the nine-month period ended September 30, 2025, respectively).

(b) As of September 30, 2026, the non-zero balance of transfers primarily relates to the transfer of assets under construction between property, plant and equipment and intangible assets, based on the characteristics of each asset. In addition, transfers under Trademarks, patents and others amounting to BRL37,398 (BRL35,291 as of September 30, 2025) relate to intangible assets under development.

10. Borrowings and Financing

						09.30.2026	12.31.2025
Functional Currency	Business unit	Type of financing	Currency	Annual Interest rates	Maturity	Current	Current
ARS	U.N. Argentina	Working capital	ARS	25.93%-31.51%	Oct-26	90,537	151,065
ARS	U.N. Argentina	Working capital	USD	7.00%-11.50%	Ago/26 - Set/26	-	24,496
BRL	U.N. Brazil	Bilateral	BRL	IPCA - 5.49%	Jul-26	-	11,662
						90,537	187,223

As of September 30, 2026, and December 31,2025, the incurred interest expenses classified as current liabilities and presented as 'Interest payable' amount to BRL1,278 and BRL15,309, respectively.

Changes in Borrowings and Financing (principal amounts) for the nine-month period ended September 30, 2026 and 2025 were as follows:

	Borrowings and financing
Balance as of December 31, 2024	202,246
New borrowings and financing	808,785
Payments	(440,281)
Effect of changes in exchange rates	(228,721)
Balance as of September 30, 2025	342,029
Balance as of December 31, 2025	187,223
New borrowings and financing	767,351
Payments	(338,236)
Effect of changes in exchange rates	(525,801)
Balance as of September 30, 2026	90,537

11. Debentures

Functional Currency	Business unit	Instrument	Currency	Annual interest rate	Final maturity		09.30.2026		12.31.2025	
							Current	Noncurrent	Current	Noncurrent
EUR	Holdings and Financial Vehicles (*)	Default Options	USD	-	December-55	a)	-	1,967	-	-
EUR	Holdings and Financial Vehicles (*)	Secured Notes 2031 - Tranche A	USD	6,50% per year	June-31	b)	-	812,310	-	-
EUR	Holdings and Financial Vehicles (*)	Secured Notes 2031 - Tranche B	USD	6,50% per year	June-31	b)	-	980,320	-	-
EUR	Holdings and Financial Vehicles (*)	New Money	USD	6,50% per year	June-31	b)		492,395		
EUR	Holdings and Financial Vehicles (*)	Senior Notes 2024	USD	5.75%	July-24	a)	-	-	3,027,354	-
BRL	Holdings and Financial Vehicles (*)	Debenture	BRL	CDI + 3.75%	June-27	c)	-	-	1,778,999	-
BRL	U.N. Brazil	Debenture	BRL	CDI + 3.75%	June-27	d)	-	-	1,699,333	-
BRL	U.N. Brazil	Debenture	BRL	CDI + 3.75%	June-27	d)	-	-	1,000,000	-
BRL	U.N. Brazil	LN Participating and Convertible Titles	USD	0.01%	December-55	d)	-	2,976,500	-	-
BRL	U.N. Brazil	BESA12	BRL	CDI + 1.26%	July-33	i)	4,223	25,119	-	-
ARS	U.N. Argentina	Senior Notes - Class 3	USD	7.49%	March-26	e)	-	-	237,358	-
ARS	U.N. Argentina	Senior Notes - Class 4	USD	6%	May-26	f)	-	-	55,025	-
ARS	U.N. Argentina	Senior Notes - Class 5	USD	8%	July-27	g)	582,203	-	-	620,177
ARS	U.N. Argentina	Senior Notes - Class 6	USD	6.50%	January-29	h)	-	308,641	-	-
							586,426	5,597,252	7,798,069	620,177

(*) Takes into consideration the set of companies included in the holding companies' segment and business support, corporate, and trading entities.

(a) Pursuant to the Judicial Reorganization Plan, the holders of the 2024 Senior Notes agreed to the restructuring of their claims, including: (a) a partial waiver of principal in the amount of BRL23,732 (US$4,561); (b) the reallocation of BRL984,350 (US$189,218) into Tranche B of the new debt instrument denominated "Secured Notes 2031", as further detailed below; and (c) the "Default Option", applicable to holders of the 2014 notes who elected option C under the Judicial Reorganization Plan and to those who did not make any election. The remaining balance related to this option amounted to BRL68,539 (US$13,174), calculated in accordance with the formula set forth in Section 4.5.6.2 of the Judicial Reorganization Plan. Such amount may be subject to early settlement and, as of September 30, 2026, its present value corresponded to approximately R$1,967 (US$380 thousand). As a result, the remaining balance of the ICBV 2014 Senior Notes, including principal and interest, totalled BRL1,936,269 (US$370,975), of which BRL1,926,420 (US$370,308) was converted into ICBV's share capital on April 6, 2026, in connection with the second closing step of the restructuring contemplated under the Judicial Reorganization Plan.

(b) As determined in Section 5.2 of the Judicial Reorganization Plan, the Company contemplates the issuance and offering of secured notes ("Secured Notes 2031") in an aggregate principal amount of up to BRL1,800,000 (converted into U.S. Dollars pursuant to the Plan FX Rate, as defined in the Judicial Reorganization Plan - PTAX exchange rate of 5.2022 as of March 17, 2026), plus US$110,000 related to the "New Money", which was provided only on April,06 2026 upon completion of the second closing step of the restructuring. As of September 30, 2026, the new debt instrument was composed as follows: (a) Tranche A in the amount of BRL812,310 (US$156,789), corresponding to the assumed balance of the former ICP debentures originally maturing in June 2027; (b) Tranche B in the amount of BRL980,320 (US$189,218); and (c) The New Money, which was provided on April 6, 2026, upon completion of the second closing step of the restructuring, has a nominal amount of US$110,000, with unamortized transaction costs of US$16,500, resulting in a net carrying amount of US$93,500. As of September 30, 2026, the New Money's carrying amount is BRL492,395. Both tranches and the New Money mature in June 2031 and bear interest at a rate of 6.5% per annum.

(c) As of March 31, 2026, in accordance with resolutions approved at a general meeting of the holders of the ICP Debentures, (i) ICP, together with the other relevant parties, formalized an amendment to the ICP Indenture to reflect the modifications agreed upon with the debenture holders in the context of the Judicial Reorganization Plan; and (ii) pursuant to the Judicial Reorganization Plan, the holders of the ICP Debentures agreed to the restructuring of their debenture claims, including: (a) a partial waiver of the principal amount of the ICP Debentures, equivalent to BRL672,747 thousand, approximately 28.29% of the total principal amount; (b) the continuation of an outstanding debt balance in the amount of BRL815,649 thousand, corresponding to approximately 34.30% of the total principal amount, which was assumed by ICBV, as detailed above in item below; and (c) the conversion of the remaining balance of BRL889,854 thousand, approximately 37.41% of the total principal amount, into share capital of ICP, effective on April 6, 2026, as part of the second closing step of the restructuring contemplated under the Judicial Reorganization Plan.

(d) The Participating Notes and Convertible Notes issued by InterCement Brasil S.A. ("ICB"), which were restructured under the Judicial Reorganization Plan, have their settlement linked to the net proceeds arising from the potential sale of the equity interest held by the Group in Loma Negra Compañía Industrial Argentina S.A. ("Loma Negra"). For purposes of measuring fair value as of September 30, 2026, the Company has assumed October 1, 2028 as the expected disposal date, from which the contractual obligation to dispose of the interest becomes enforceable. The Company measures these instruments at fair value using a discounted cash flow methodology combined with a Monte Carlo simulation, taking into consideration the contractual terms of the notes and the payment waterfall established as part of the restructuring. The measurement is performed in accordance with CPC 46 - Fair Value Measurement (IFRS 13). The Monte Carlo simulation comprises 10,000 scenarios, in which the price of Loma Negra's ADR and the USD/BRL exchange rate are jointly projected using a bivariate Geometric Brownian Motion model and the historical correlation between the two variables. The correlation was determined based on the daily logarithmic returns observed over the historical period considered in the model.

As of September 30, 2026, the reference prices used in the valuation were US$9,20 per Loma Negra ADR and R$5.1809 per US$1.00. The historical volatilities used were 51.21% per annum for Loma Negra's ADR price and 11.38% per annum for the USD/BRL exchange rate, with a historical correlation of negative 20.60%. For each simulated scenario, the model determines the net proceeds arising from the potential sale of the interest in Loma Negra and applies, sequentially, the contractual payment waterfall. Payments relating to the Participating Notes and Convertible Notes are limited to the available proceeds and the respective contractual amounts, in accordance with the priority established under the restructuring. The face value of the instruments subject to the payment waterfall amounts to US$700,000, plus the redemption premium applicable to the Participating Notes. Based on the projected sale date of October 1, 2028, used in the model, the estimated redemption premium amounts to approximately US$84,200, resulting in an estimated contractual cap of approximately US$784,200.

The Convertible Notes, corresponding to the 4th Issuance, 2nd Series, have a nominal amount of US$200,000 and are settled based on the availability of proceeds under the payment waterfall. When sufficient proceeds are available, settlement is made in cash. In the event of insufficient proceeds, the unpaid balance is converted, in accordance with the contractual terms established as part of the restructuring, into New Unsecured Notes due 2035, representing 35.227%, and ICP shares, representing 64.773%. The average cash flows resulting from the simulated scenarios are subsequently discounted to present value as of September 30, 2026, using the projected Brazilian Central Bank Selic interest rate curve considered in the discounting model.

As of September 30, 2026, the fair value of the instruments amounted to BRL2,976,500, equivalent to approximately US$574,514 The instruments bear interest at an annual rate of 0.01% p.a. The fair value measurement involves significant judgments and estimates by Management, particularly with respect to the projected date of the potential sale of the interest in Loma Negra and the market assumptions used in the simulation, including the volatilities of Loma Negra's ADR price and the USD/BRL exchange rate, as well as the correlation between these variables. The measurement is most sensitive to changes in the volatility of Loma Negra's ADR price. Based on the sensitivity analysis performed by the Company, a 30% change in the volatility of this variable results in an approximate 13% impact on the fair value of the instruments. Changes in the assumptions relating to the exchange rate and the correlation between the ADR price and the exchange rate have a significantly lower impact on fair value.

The Company will periodically reassess the assumptions and parameters used in the measurement to reflect, at each reporting date, market conditions and other relevant information available for determining the fair value of the instruments. As of December 31, 2025, the debentures bore interest at 100% of the DI rate plus an additional spread equivalent to 3.75% p.a., with final maturity scheduled for June 2027.

(e) On September 1, 2023, Loma Negra tendered its Class 3 Negotiable Obligations, obtaining as a result a face value of US$55,000 thousand with interest rate of 7.49%, and a 30-month maturity. This amount was updated to BRL237,338 (US$43,134) as of the base date of December 31, 2025, following the renegotiation associated with the issuance of the 5th series referenced in item (g), which was executed on July 24, 2025.

(f) On November 1, 2023, Loma Negra tendered its Class 4 Negotiable Obligations in the amount of US$10,000 thousand, with interest rate of 6.0% per year and maturing in 30 months. The obligations were fully repaid in May 2026.

(g) On July 24, 2025, Loma Negra tendered its Class 5 Negotiable Obligations, obtaining as a result a face value of BRL582,203 (US$112,878 thousand) with interest rate of 8.0%, and a 36-month maturity.

(h) On January 23, 2026, Loma Negra tendered its Class 6 Negotiable Obligations, obtaining as a result a face value of BRL308,641 (US$60,000 thousand) with interest rate of 6.5%, and a 36-month maturity.

(i) On July 6, 2026, Baesa issued simple, non-convertible debentures in a single series. As a result, BRL29,342 was recognized in InterCement Brasil S.A.'s consolidated financial statements, reflecting Barra Grande Participações S.A.'s 9.00% indirect interest in this company.

As of September 30, 2026 and December 31, 2025, interest expenses incurred and classified as current liabilities under 'Interest payable' amounted to BRL86,637 and BRL2,157,088, respectively. The decrease in the balance reflects the implementation of the Judicial Reorganization Plan, whereby the accrued interest on the Senior Notes and ICP Debentures outstanding as of December 31, 2025 was capitalized to equity on April 6, 2026 (Note 15).

Changes in debentures and senior notes (principal amounts) in the nine-month period ended September 30, 2026 and 2025 were as follows:

	Debentures
Balance as of December 31, 2024	8,731,231
New debentures	468,721
Effect of changes in Exchange rates, comissions and other	(611,355)
Balance as of September 30, 2025	8,588,597
Balance as of December 31, 2025	8,418,246
New debts (a)	305,095
Payments	(286,763)
Fair value adjustment (b)	(1,604,981)
Effect of changes in exchange rates, commissions and other	(647,920)
Balance as of September 30, 2026	6,183,677

(a) On January 23, 2026, the subsidiary Loma Negra issued Class 6 Negotiable Notes denominated in US dollars in the total amount of US$60,000, bearing a fixed nominal annual interest rate of 6.5%, payable semi-annually, and maturing on January 23, 2029. The notes were subscribed and settled (i) in kind through the delivery of Class 3 Negotiable Notes in the amount of US$2,845 and (ii) in cash in US dollars in the total amount of US$57,059.

(b) In accordance with Technical Pronouncement CPC 48 / IFRS 9 - Financial Instruments, when an existing financial liability is derecognized and a new financial liability with substantially different terms is recognized, the difference between the carrying amount of the extinguished liability and the fair value of the new instrument is recognized in profit or loss as a gain or loss on restructuring. Accordingly, the Company remeasured the initial value of the new debt instruments, based on all characteristics set forth in the Judicial Reorganization Plan, resulting in a restructuring gain of BRL1,604,981 recognized under "Finance Income", as disclosed in the Note 19.

Maturity schedule

As of September 30, 2026, the non-current portion of debentures and senior notes mature as follows:

Period	09.30.2026
2029	308,642
Following years	5,288,610
	5,597,252

Covenants

Debentures and Secured Notes contain certain restrictive covenants that require compliance with financial ratios calculated based on the Company's consolidated financial statements.

Debentures - ICB and Secured Notes 2031

The Loma Negra Participating Titles carry remuneration and amortization linked exclusively to proceeds generated by the subsidiary Loma Negra, and are secured by a first-priority lien over the shares of such subsidiary. Should the net proceeds from a potential disposal of Loma Negra prove insufficient to fully repay the principal and interest outstanding under these notes, any remaining balance shall be automatically extinguished.

The Convertible Titles carry remuneration and proceeds allocation features identical to those of the Participating Titles, but are secured by a second-priority lien. In the event that proceeds from the disposal of Loma Negra are insufficient to fully amortize these notes, the unpaid balance shall be subject to Mandatory Conversion into a package comprised of New Unsecured Notes due 2035 (denominated in U.S. Dollars or Brazilian Real) and shares issued by the parent company (InterCement Participações S.A. - under judicial reorganization - "ICP"). The converted balance shall be allocated in fixed proportions, with 35.227% converted into debt (New 2035 Notes) and the remaining 64.773% into equity (ICP Shares), in accordance with the terms set forth in the judicial reorganization plan.

The Senior Secured Notes due 2031 are subject to financial restrictive covenants structured as incurrence tests, triggered only when the Company elects to undertake certain specified actions. These ratios are calculated based on ICP's consolidated EBITDA for the trailing four fiscal quarters, excluding the results of Loma Negra. The applicable limits are as follows:

(i) For the incurrence of new first-lien indebtedness (i.e., debt whose holders hold payment priority over all other creditors upon enforcement of collateral): the First Lien Net Leverage Ratio may not exceed 4.5x;
(ii) For the incurrence of new unsecured indebtedness: the Total Net Leverage Ratio may not exceed 6.0x (or, alternatively, the Fixed Charge Coverage Ratio must be no less than 2.0x);
(iii) For restricted payments (e.g., dividends): the First Lien Net Leverage Ratio may not equal or exceed 3.5x.

12. Provisions for tax, civil and labor risks and judicial deposits

Provisions

The Group is subject to labor and social security, tax, civil and other risks. Management periodically reviews known contingencies and group tax positions, assesses the likelihood of losses and recognizes corresponding provisions based on its legal counsel's opinion and other available data at the date of the reporting period.

The provision for risks is demonstrated as follows:

	09.30.2026	12.31.2025
Labor and social security	72,136	70,759
Tax (a)	48,524	50,824
Civil and other	24,118	15,620
	144,778	137,203
Judicial deposit (b)	(24,299)	(20,576)
Total	120,479	116,627

(a) Tax

Brazil: Refer to tax assessment notices and lawsuits amounting to BRL20,975 (BRL20,126 as of December 31, 2025) mainly related to discussions of: (i) AFRMM: unconstitutionality; (ii) Social Security Contribution: Accident Prevention Factor (FAP) and (iii) IRPJ - balance sheet monetary restatement.

ICP: Refers to legal dispute regarding the charging of financial transaction services over purchasing and reselling InterCement Portugal´s shares occurred in 2014 in the amount of BRL19,199 (BRL21,604 as of December 31, 2025).

InterCement Portugal: Refers basically to the provisions for tax risks related to income tax, amounting to BRL4,702 as of September 30, 2026 (BRL5,175 as of December 31, 2025), which are being challenged in courts.

(b) Judicial deposits

The Group has escrow deposits related to the labor and social security, tax, civil and other risks as follows:

	09.30.2026	12.31.2025
Labor and social security	5,655	5,451
Tax	17,562	14,048
Civil and other	479	495
Environmental	603	582
Total	24,299	20,576

Changes in the provision for risks for the nine-month period ended September 30, 2026 and 2025 are as follows:

	Labor and social security	Tax	Civil and other	Escrow deposit	Total
Balance as of December 31, 2024	68,537	42,353	11,011	(18,248)	103,653
Effects of hyperinflationary monetary adjustment (Note 2.1)	3,292	824	239	-	4,355
Recognition/deposit	7,859	5,331	8,973	(2,716)	19,447
Payment	(5,029)	(1,298)	(1,269)	901	(6,695)
Exchange differences	(5,909)	(1,488)	(1,710)	-	(9,107)
Balance as of September 30, 2025	68,750	45,722	17,244	(20,063)	111,653
Balance as of December 31, 2025	70,759	50,824	15,620	(20,576)	116,627
Effects of hyperinflationary monetary adjustment (Note 2.1)	199	112	83	-	394
Recognition/deposit	7,642	2,381	13,081	(5,055)	18,049
Payment	(2,721)	(656)	(4,519)	1,332	(6,564)
Reversal	(2,590)	(3,280)	-	-	(5,870)
Transfers	-	-	85	-	85
Effect of changes in exchange rates	(1,153)	(857)	(232)	-	(2,242)
Balance as of September 30, 2026	72,136	48,524	24,118	(24,299)	120,479

As of September 30, 2026, the transfer relates to the balance recorded for ICB's environmental provision.

Contingent liabilities

In the normal course of its business the Group is involved in several legal cases and complaints relating to its labor and social security, tax, civil and other risks, which the likelihood of loss is assessed as possible or less likely than not of loss for uncertain income tax positions as per IFRIC 23.

As of September 30, 2026 and December 31, 2025, the Group has the following exposure:

	09.30.2026	12.31.2025
Labor and social security	54,649	50,204
Tax and uncertain income tax position (a)	3,039,602	7,033,273
Civil, administrative and other (b)	137,019	1,193,015
	3,231,270	8,276,492

The most significant contingent liabilities are:

a) Tax and uncertain income tax position

Brazil - ICB

Risk exposure amounts to BRL1,288,836 as of September 30, 2026 (BRL5,298,187 as of December 31, 2025) and refers mainly to administrative and judicial proceedings related to: a) ISS - alleged non-collection and non-retention; b) ICMS - transportation/freight, tax substitution, alleged non-collection, electricity, rate differential, failure to comply with accessory obligation, improper use of credit; c) CFEM - alleged difference and lack of collection; and d) PERT - improper termination of instalment plan.

During the second quarter of 2026, the Company entered into tax settlement agreements, which impacted tax contingencies related to proceedings with the Office of the Attorney General of the National Treasury ("PGFN") and the Brazilian Federal Revenue Service ("RFB").

The risk exposure above was significantly reduced due to the write-off of the related claims, as well as the increase in the “Taxes payable” balance, mainly due to: (i) state tax (ICMS) instalment agreements entered into with several Brazilian states, payable in up to 120 monthly instalments maturing in December 2034, with an outstanding balance of BRL111,103 as of September 30, 2026 (BRL116,387 as of December 31, 2025); and (ii) federal tax and social security instalment agreements entered into during the second quarter of 2026 with the PGFN and the RFB for the settlement of tax and social security liabilities, payable in up to 84 monthly instalments, adjusted by the accumulated SELIC rate plus an additional 1% per month. The first instalment was due in June 2026, in the total amount of BRL1,167,829, of which BRL420,847 relates PGFN and BRL746,982 to RFB. The final maturity date is May 2033.

The impacts arising from the federal instalment agreements were recognized in profit or loss for the period and are presented under "Other operating expenses" (Note 18) and "Finance costs" (Note 19).

Brazil - ICP

Risk exposure amounts to BRL1,096,172 as of September 30, 2026 (BRL999,264 as of December 31, 2025) and refers mainly to ongoing challenges of taxable income earned abroad by subsidiaries and affiliated entities.

Other holdings

Risk exposure is BRL53,533 as of September 30, 2026 (BRL100,247 as of December 31, 2025) and it refers to a potential different tax interpretation that could entail a future claim by tax authorities.

Management and Company´s legal counsel believe the risk of an unfavourable outcome of this dispute is “less likely than not” and no provision was recorded.

Portugal

Under the Consolidated Income Tax Regime (RETGS), applicable to the Company and other Portuguese entities of the Group until the year 2000, intra-group results ("eliminated results"), amounting to BRL1,557,591 as of September 30, 2026 and BRL1,714,338 as of December 31, 2025 (equivalent to €265,000 thousand in both periods), were generated due to property, plant and equipment sales between group companies.

During the Corporate Income tax (CIT) inspection of the fiscal year 2016, the Tax Authority requested the provision of information relating to such property, plant and equipment sales, with the purpose of assessing the need for possible adjustments to the Group's taxable profit in that fiscal year and in the fiscal years ending in 2017 and 2018, due to the transitional rules successively inserted in the State Budget Laws of the years 2016, 2017 and 2018, which required partial or total incorporation (in the event of termination of the Group) in those years of any taxable income that were still pending from taxation.

The final Income tax inspection Report for the year 2016 incorporated a correction of €98,926 thousand to the Group's Taxable base, corresponding to 25% (cf. Law No. 7-A / 2016, of March 30) of the eliminated results calculated by the Tax Authority by reference to December 31, 2015 and for that year an additional tax assessment of €4,201 thousand was received and is being contested. Even so, the amount of €4,100 thousand was already compensated with a Company tax credit. Therefore, there is no provision as of 2026 and 2025 related to 2016 inspection report.

The final Income tax inspection Reports for the years 2017 and 2018 incorporated corrections to the Group available tax losses, and also for the above referred “eliminated results” partial incorporation, and accordingly additional tax assessments of BRL120,516 (equivalent to €20,504 thousand) and BRL334,929 (equivalent to €56,983 thousand), respectively for those years, were received and both are being contested, resulting in an exposure risk (including interest) of BRL599,602 as of September 30, 2026, and BRL633,982 as of December 31, 2025 (equivalent to approximately €102,013 thousand and €98,000 thousand, respectively).

For the purposes of suspending the tax enforcement proceedings for those years of 2017 and 2018, the tax authority accepted, for the total amount related to the year 2017, and up to the amount of €67,804 thousand for the year 2018, the guarantees provided in the form of a Corporate Guarantee (“Fiança”) from the subsidiary ITI, a company included in the Judicial Reorganization Proceedings, as described in Note 1. For the remaining amount related to the year 2018, a guarantee waiver was conceded. This guarantee waiver is reassessed annually, and accordingly, in November 2025, a request for its renewal was submitted. As of this date, the Tax Authority has requested certain information needed for their reassessment of the guarantees, and such process is in course.

Based on the opinion of the Company´s legal advisors, the risk of an unfavorable outcome on these disputes is “less likely than not”, therefore, no contingency provision was recorded.

b) Civil

Brazil

The main lawsuit relates to infraction against the economic order (“CADE”), as described below:

Administrative Council for Economic Defence (“CADE”)

As of September 30, 2026 and December 31, 2025, the Company's main civil contingencies relate to alleged violations of antitrust laws. These contingencies arise from administrative proceedings conducted by the Administrative Council for Economic Defense ("CADE"), in which the Company and other companies in the industry were parties, involving competition law matters.

In May 2026, the Company entered into an Individual Settlement Agreement with CADE, under which the parties agreed to settle the credits registered as active debt arising from the aforementioned administrative proceeding, in the amount of R$353,430 (see Note 18). As a result of the execution of this agreement, the Company recognized the obligation corresponding to the settlement amount in accordance with the agreed terms. Such obligation was fully settled in May 2026.

13. Related Parties

Transactions and balances between Group companies consolidated upon the full consolidation method were eliminated in the consolidation process and therefore are not disclosed herein. The balances and transactions between the Group and associated companies and with other related parties fall within normal operational activities, and include advances, loan agreements, sales and purchases of products and services.

14. Right-of-use assets and lease liabilities

The changes of rights-of-use assets in the nine-month period ended September 30, 2026 and 2025 are demonstrated as follows:

Changes in right-of-use assets:

	Buildings	Machinery and equipment	Vehicles	Other	Total
Cost					
As of December 31, 2024	84,052	736,363	23,942	7,624	851,981
Additions	2,522	5,260	-	-	7,782
Write-offs	-	(4,423)	-	-	(4,423)
Transfers	(3,845)	(14,594)	-	(3,372)	(21,811)
Exchange difference / Effects of hyperinflationary monetary adjustment	(13,243)	-	-	-	(13,243)
As of September 30, 2025	69,486	722,606	23,942	4,252	820,286
As of December 31, 2025	60,187	725,308	23,942	4,512	813,949
Additions	5,476	5,447	377	-	11,300
Write-offs	(20,515)	-	(2,824)	-	(23,339)
Transfers	18	(18)	-	-	-
Exchange difference / Effects of hyperinflationary monetary adjustment	4,111	-	-	-	4,111
As of September 30, 2026	49,277	730,737	21,495	4,512	806,021
(-) Accummulated depreciation					
As of December 31, 2024	(57,883)	(525,886)	(15,484)	(6,283)	(605,536)
Additions	(6,729)	(47,288)	(3,611)	(790)	(58,418)
Write-offs	-	4,172	-	-	4,172
Transfers	3,826	14,613	-	3,372	21,811
Exchange difference / Effects of hyperinflationary monetary adjustment	9,217	-	-	-	9,217
As of September 30, 2025	(51,569)	(554,389)	(19,095)	(3,701)	(628,754)
As of December 31, 2025	(38,396)	(570,490)	(20,299)	(3,974)	(633,159)
Additions	(7,506)	(47,275)	(1,714)	(514)	(57,009)
Write-offs	19,444	-	2,406	-	21,850
Exchange difference / Effects of hyperinflationary monetary adjustment	(2,770)	-	-	-	(2,770)
As of September 30, 2026	(29,228)	(617,765)	(19,607)	(4,488)	(671,088)
Balance as of September 30, 2026	20,049	112,972	1,888	24	134,933
Balance as of December 31, 2025	21,791	154,818	3,643	538	180,790

The changes in obligations under finance leases in the nine-month period ended September 30, 2026 and 2025 are demonstrated below:

Changes in lease liabilities:

	Lease Liabilities
As of December 31, 2024	277,325
Additions, net of write-offs	3,359
Payments (a)	(84,951)
Present value adjust	30,555
Exchange difference / Effects of hyperinflationary monetary adjustment	908
As of September 30, 2025	227,196

As of December 31, 2025	216,603
Additions, net of write-offs	9,810
Payments (a)	(82,801)
Present value adjust	23,558
Exchange difference / Effects of hyperinflationary monetary adjustment	(833)
As of September 30, 2026	166,337

(a) In the nine-month period ended September 30, 2026 and 2025, payments include the amortization of interests in the amounts of BRL23,599 and BRL28,875, respectively.

The obligations under finance leases are broken-down as current and non-current and are aged as demonstrated below:

Lease liabilities included in the statement of financial position:

	09.30.2026	12.31.2025
Current	85,593	80,101
Non-current (One to five years)	80,744	136,502
Lease liabilities	166,337	216,603

15. Shareholder's Equity

Share Capital

As of September 30, 2026, share capital is BRL3,849,012, represented by 1,773,856,088 registered common shares without par value. As of December 31, 2025, share capital amounted to BRL2,562,966, represented by 55,279,765 registered shares without par value, of which 52,920,764 were common shares and 2,359,001 were preferred shares Class A.

On April 6, 2026, the Company's share capital increased by BRL1,286,046 through the capitalization of claims held by the Financial Creditors, in accordance with Article 182, paragraph 1, of the Brazilian Corporation Law and Clause 7.1.2 of the Judicial Reorganization Plan. The capitalization resulted in the issuance of 1,286,045,664 common shares, as follows (amounts presented in Brazilian Real):

- 405,349,380 shares issued through the capitalization of BRL405,349,380.00 in claims arising from certain debentures;
- 182,167,122 shares issued through the capitalization of BRL484,504,996.24 in claims arising from other series of debentures; and
- 698,529,162 shares issued through the subscription and payment-in-kind by the holders of the ICBV 2024 Notes, through the contribution of their claims against ICBV, in the amount of BRL1,926,420,937.66.

Following the ICP Capitalization, the Company's share capital amounted to BRL3,849,011,886.46, divided into 1,291,573,640 registered shares without par value, comprising 1,288,809,652 common shares and 2,763,988 Class A preferred shares.

On the same date, the Class A and Class B Subscription Warrants were deemed duly exercised in accordance with the terms of the Judicial Reorganization Plan. As a result, the Company issued 487,810,424 additional common shares, comprising 133,039,206 common shares upon the exercise of the Class A Subscription Warrants and 354,771,218 common shares upon the exercise of the Class B Subscription Warrants. The exercise of the Subscription Warrants resulted in an increase in share capital of BRL487.810.

Following the exercise of the Class A and Class B Subscription Warrants, the Company's share capital amounted to BRL3,849,012,374.27, divided into 1,779,384,064 registered shares without par value, comprising 1,776,620,076 common shares and 2,763,988 Class A preferred shares.

Also on April 6, 2026, pursuant to Clause 7.2 of the Judicial Reorganization Plan, the Company approved the redemption of all 2,763,988 Class A preferred shares and the repurchase of all 2,763,988 common shares held by Mover, as part of Mover's definitive withdrawal from the Company's share capital.

Following the redemption and repurchase of these 5,527,976 shares, as of September 30, 2026, the Company had 1,773,856,088 registered common shares without par value outstanding, with no Class A preferred shares outstanding.

Capital Reserves

On April 6, 2026, pursuant to the Judicial Reorganization Plan, the Company's capital reserve increased by BRL1,530,230 through the capitalization of claims held by the Financial Creditors, in accordance with Article 182, paragraph 1, of the Brazilian Corporation Law. On the same date, the Company completed the redemption and repurchase of all common shares held by Mover for a cash payment of BRL466,219.

Earning Reserves - Transaction with non-controlling interests

Argentinian subsidiary - acquisition of non-controlling interests through repurchases of Loma Negra own shares

No treasury share repurchases were made during the nine-month period ended September 30, 2026, or during the year ended December 31, 2025.

On a cumulative basis, as of September 30, 2026 and December 31, 2025, Loma Negra had repurchased 12,417,953 of its own shares for a total amount of BRL179,234, representing 2.13% of its total outstanding shares.

Dividends

The shareholders are entitled to annual minimum mandatory dividends equivalent to 25% of adjusted profit for the year as provided by the bylaws and the Brazilian Corporate Law. As of December 31, 2025, although the Company reported net income of BRL456,044 for the year, such amount was fully absorbed by accumulated losses, accordingly no dividends were declared.

Accumulated profit / (losses)

As mentioned in explanatory Note 2.4, the subsidiary ICB disposed of equity interests in its subsidiaries Comican and Cloudbreak without losing control. As this was a transaction between shareholders, it was recognized directly in equity with a negative amount of BRL81,569 attributable to the Parent Company's shareholders and a positive amount of BRL159,349 attributable to non-controlling interests, totaling BRL77,780, corresponding to the disposal proceeds, net of the present value adjustment to the receivable and the related deferred taxes.

Other comprehensive income (loss) attributable to the Company´s owners

Other comprehensive income (loss) attributable to Company's owners of BRL353,590 (negative amount of BRL67,259 for the nine-month period ended September 30, 2025) corresponds to: i) negative equity recognition of exchange differences from translation of foreign operations in the amount of BRL92,309 (negative 418,730 for the nine-month period ended September 30, 2025); and ii) positive effect of hyperinflationary monetary adjustment in Argentinian business segment of BRL445,899 (BRL351,471 for the nine-month period ended September 30, 2025).

Non-controlling interests

Changes in non-controlling interests

a) Other comprehensive income (loss):

The amount of BRL214,212 (BRL480,881 for the nine-month period ended September 30, 2025) corresponds to: i) negative exchange differences from translation of foreign operations in the amount of BRL198,859 (negative of BRL805,380 for the nine-month period ended September 30, 2025); and ii) positive effect of hyperinflationary monetary adjustment in Argentinian business segment of BRL411,071 (positive of BRL324,490 for the nine-month period ended September 30, 2025.

b) Dividends declared to non-controlling interests:

During the nine-month period ended September 30, 2026, the subsidiaries Barra Grande Participações S.A., Estreito Participações S.A. and Machadinho Participações S.A. paid dividends to non-controlling shareholders in the total amount of BRL68,025, relating to the results for the year ended December 31, 2025. This amount comprises: (i) BRL64,197 in dividends proposed and recognized in 2025; and (ii) BRL3,828 proposed in 2026 as additional minimum dividends by the subsidiaries Barra Grande Participações S.A. and Machadinho Participações S.A.

During the same period, the subsidiaries Barra Grande Participações S.A. and Estreito Participações S.A. approved and paid interim dividends relating to the results for the first quarter of 2026, in the total amount of BRL16,201. In parallel, the subsidiary Machadinho Participações S.A. approved the distribution of interim dividends relating to the same quarter, in the amount of BRL8,311, which will be paid in the coming months.

Up to the quarter ended September 30, 2025, dividends totaling BRL54,060 were paid to non-controlling shareholders (relating to the 2024 fiscal year), comprising: (i) BRL43,694 proposed in 2024; (ii) BRL7,179 arising from the reassessment of the proposal for the distribution of mandatory minimum dividends; and (iii) 17,548 in additional dividends proposed by the subsidiaries Barra Grande Participações S.A., Estreito Participações S.A. and Machadinho Participações S.A., also relating to the 2024 fiscal year, as formally approved in the minutes of the Annual General Shareholders' Meetings held on April 30, 2025. Additionally, for the nine-month period ended September 30, 2025, Argentinian subsidiaries paid dividends to non-controlling interests in the amount of BRL9.

Additionally, pursuant to resolutions formally documented in the minutes of the Extraordinary General Meetings held on June 30, 2025, interim dividends totaling BRL30,125 were proposed and paid during the same period, corresponding to the results generated during the first quarter of 2025. Of this amount, BRL21,631 relating to the subsidiaries Barra Grande Participações S.A. and Estreito Participações S.A. had been paid by September 30, 2025, while the remaining amount of BRL8,494 relating to the subsidiary Machadinho Participações S.A. was paid in the subsequent months of 2025.

16. Income Tax and Social Contribution

	09.30.2026	09.30.2025
Profit (Loss) before income tax and social contribution	753,549	(1,317,630)
Group Tax rate	34%	34%
Income tax and social contribution at statutory rates	(256,207)	447,994
Adjustments to calculate income tax and social contribution at effective rate:		
Non-deductible financial expenses in Spanish subsidiary (a)	4,020	(73,508)
Effect of differences in foreigner tax rates to Group tax rate (34%)	(12,859)	(14,232)
Permanent additions / (deductions), net (b)	(9,843)	(13,573)
Deferred income tax and social contribution not recognized (c)	-	(423,808)
Other (d)	22,108	31,228
Income tax and social contribution expense	(252,781)	(45,899)
Current Income tax and social contribution expense	(210,076)	(47,444)
Deferred Income tax and social contribution expense	(42,705)	1,545

For the nine-month period ended September 30, 2026 and 2025, the reconciliation between the nominal and the effective income tax was as follows:

(a) For the nine-month period ended September 30, 2026, it mainly refers to financial expenses of BRL4,020 (BRL87,417 for the nine-month period ended September 30, 2025) related to the effect of financial transactions recorded in the Spanish subsidiary that were excluded for tax purposes.

(b) (b) For the nine-month period ended September 30, 2026, this line includes mainly: i) the exclusion of BRL225,485 related to the tax differences effects arising from the financial income recorded just for group purpose adjustments of the debt's fair value; ii) the exclusion of BRL75,647 related to non-taxable financial income from financial transactions recorded through the court approval, on February 12, 2026, of the composition plan of Intercement Financial Operations B.V. ("ICBV"); and iii) the addition of BRL271,536 related to non-deductible expenses arising substantially from tax settlement agreements entered into with the Office of the Attorney-General of the National Treasury (PGFN) and the Brazilian Federal Revenue Service (RFB), recognized in June 2026 (see Note 12). The amounts above are presented before the application of the tax rate, and the remaining balance of this line refers to other permanent additions and exclusions arising from other transactions during the period.

(c) Since December 31, 2025, the subsidiary ICB began to recognize deferred tax assets on the amount of tax losses and negative social contribution base accumulated in the period, based on the expectation of generating future taxable income. For the nine-month period ended September 30, 2025, these deferred tax assets were not recognized. For further details, see the note below.

(d) For the nine-month period ended September 30, 2026, it mainly refers to (i) tax expense amount of BRL4,967 related to the impact of monetary adjustment in Argentina due to hyperinflationary economy (negative amount of BRL5,792 for the nine-month period ended September 30, 2025); and (ii) tax credit amount of BRL 27,095 mainly generated by entities in Brazilian segment taxed under the presumed profit tax rules and other permanent differences in Brazil (tax credit amount of BRL19,624 for the nine-month period ended September 30, 2025).

Deferred income tax and social contribution

As indicated above, deferred income tax and social contribution were recognized on tax losses carryforwards and temporary differences in the recognition of revenues and expenses between tax books and corporate records, to the extent considered realizable by the subsidiaries.

Deferred income tax and social contribution are demonstrated as follows:

	09.30.2026	12.31.2025
Assets:		
Tax loss carryforwards (a)	789,729	555,850
Tax, labor and civil contingencies	46,850	68,373
Valuation of the useful lives of property, plant and equipment	271,513	250,252
Expected credit losses (accounts receivable)	8,285	7,180
Present Value Adjustment on Asset Sales Receivables	51,438	-
Allowance for impairment losses (inventories)	40,943	41,247
Other temporary provisions	105,163	100,016
Total assets	1,313,921	1,022,918
Liabilities:		
Goodwill amortization (future earnings)	(191,133)	(200,058)
Exchange rate changes taxed on a cash basis	(93,795)	(84,244)
Useful life estimate of property, plant and equipment	(1,095,467)	(1,031,230)
Measurement of assets acquired at fair value (b)	(141,266)	(133,064)
Fair Value Measurement of Financial Liabilities (c)	(308,890)	-
Inventories	(341,953)	(295,838)
Other temporary provisions	(25,270)	(29,778)
Total liabilities	(2,197,774)	(1,774,212)
Noncurrent assets	664,533	689,942
Noncurrent liabilities	(1,548,386)	(1,441,236)

(a) Realization of deferred tax assets

Realization of deferred tax assets in ICB

Deferred income taxes assets over tax losses and temporary differences are recognized when it is probable that future taxable profits will be available to compensate such credits.

The future taxable profits projections are derived from the business plan properly approved by the Board of Directors, carried out at nominal basis, observing the period of 10 years (which coincides with the business cycle), using as assumptions historical information, market sources and Management's best estimate to realize the temporary differences at current tax rates. The projections are not discounted to present value.

As of September 30, 2026, the change in net deferred tax assets mainly reflects the realization of temporary differences and tax loss carryforwards. Following the reassessment performed as of December 31, 2025, after the approval of the Judicial Reorganization Plan, the Company continues to recognize its tax credits based on the expectation of generating sufficient future taxable profits within 10 years.

During the nine-month period ended September 30, 2026, the balance of tax loss and negative base carryforwards increased, primarily as a result of extraordinary and non-recurring events related to the measures implemented in connection with the Company's Judicial Reorganization proceedings. Among these events were the effects arising from the execution of individual tax settlement agreements with the Office of the Attorney-General of the National Treasury (PGFN), the Special Secretariat of the Brazilian Federal Revenue Service (RFB), and the Administrative Council for Economic Defense (CADE), which enabled the settlement of liabilities previously under dispute in the respective administrative and judicial proceedings. These settlements had a significant impact on the results for the period and, consequently, increased the amount of tax loss carryforwards and the related deferred tax asset recognized.

These effects are exceptional in nature and are directly associated with the Company's financial restructuring process, and therefore do not represent recurring operating events. Accordingly, Management believes that these effects do not affect the expected realization of the deferred tax assets, which continues to be supported by projections of future taxable profits over a 10-year period.

Thus, as of September 30, 2026, the Company presents an accumulated tax loss balance and negative base in the amount of BRL2,147,441 (BRL1,563,689 as of December 31, 2025).

Realization of deferred tax assets in ICP and ITI

Moreover, the Company (ICP) also presents an accumulated base of tax losses carryforwards in the amount of BRL389,526 (BRL437,656 for the year ended December 31, 2025). This balance gives rise to a potential deferred tax asset of BRL132,439, of which BRL16,302 has already been recognized. The remaining BRL116,137 represents an additional deferred tax asset that could be recognized in the future.

In addition, the Spanish subsidiary ITI also has an accumulated base of tax losses carryforwards in the amount of BRL4,677,496 (BRL5,115,578 for the year ended December 31, 2025), for which no deferred tax asset has yet been recognized, and in the event of an improvement in financial expectations, it could enable the recognition of an additional deferred tax asset in the amount of BRL1,122,599 (BRL1,227,739 for the year ended December 31, 2025).

(b) Refers mainly to the revaluation of assets at fair value on the purchase price allocation resulted from the acquisition of former CIMPOR occurred in 2012.

(c) Relates to the recognition of deferred tax liabilities arising from fair value adjustments associated with the debt restructuring. The related tax effects will become deductible for tax purposes as the underlying liabilities that generated such fair value adjustments are amortized or settled, in accordance with the contractual terms established under the Judicial Reorganization Plan.

17. Net Sales

The breakdown of the Company's net sales for the nine-month period ended September 30, 2026 and 2025 are as follows:

	09.30.2026	09.30.2025
Products sold	8,724,577	7,288,904
Services provided	147,972	124,468
(-) Taxes on sales	(920,724)	(848,111)
(-) Discounts	(2,568,660)	(1,873,364)
Total	5,383,165	4,691,897

18. Information on the Nature of the Costs and Expenses Recognized in the statement of profit or loss

The consolidated statements of profit or loss are presented based on a classification of expenses according to their function. Information on the nature of such expenses is as follows:

	09.30.2026	09.30.2025
Depreciation and amortization	(744,289)	(573,692)
Impairment gains (losses), net	112	16,876
Salaries and employee benefits	(807,718)	(690,599)
Raw materials and consumables	(878,418)	(696,638)
Tax expenses	(121,729)	(103,654)
Outside services	(333,689)	(340,878)
Rental	(7,463)	(10,695)
Freight expenses	(506,911)	(462,621)
Maintenance costs	(394,344)	(316,768)
Fuel	(640,896)	(617,458)
Electricity	(161,052)	(243,379)
Specialized work	(292,023)	(135,404)
Recognition of inventories and trade receivable impairments	(3,680)	(7,541)
Gain (Loss) on sale of property, plant and equipment	10,160	(12,408)
Tax and Civil settlement (a)	(1,162,534)	-
Other	(232,136)	(124,655)
Total	(6,276,610)	(4,319,514)
Cost of sales and services	(4,327,622)	(3,781,011)
Selling expenses	(234,558)	(216,594)
Administrative expenses	(639,786)	(347,607)
Other income/(expenses)	(1,074,644)	25,698
Total	(6,276,610)	(4,319,514)

a) In the nine-month period ended September 30, 2026, these mainly relate to tax settlement agreements entered into for the regularization of tax and social security liabilities, totalling BRL983,210, of which: (i) BRL337,813 were entered into with the Office of the Attorney-General of the National Treasury (PGFN), comprising tax expenses (BRL290,643), tax penalties (BRL24,001) and other expenses (BRL23,169); and (ii) BRL645,397 were entered into with the Brazilian Federal Revenue Service (RFB), comprising tax expenses (BRL555,557) and tax penalties (BRL89,840).(Note 12),

Additionally, ICB recognized a penalty imposed by the Administrative Council for Economic Defense (CADE), amounting to BRL182,351, as a result of entering into an Individual Settlement Agreement in connection with its judicial reorganization proceedings, pursuant to Law No. 13,988/2020. The agreement concluded the administrative proceeding related to the Company's conviction for cartel conduct, which commenced in 2007 and was upheld by the CADE Tribunal in July 2015, and provided for the settlement of amounts registered as overdue federal tax debt, totalling BRL353,430. These amounts were fully settled in May 2026 in accordance with the agreed payment schedule (Note12).

19. Financial Income (Expenses) and Foreign Exchanges Gain (Losses), net

	09.30.2026	09.30.2025
Foreign exchange gain (losses), net (a):		
Exchange gain	706,680	643,748
Exchange loss	(683,088)	(859,204)
Total	23,592	(215,456)
Financial income:		
Inflation adjustment	46,871	9,107
Effects of Hyperinflationary monetary adjustments (b)	288,490	252,956
Fair value adjustment (c)	1,679,726	-
Financial earnings	116,169	158,483
Interest income	3,046	2,909
Derivative financial instruments	10,025	2,769
Other income (d)	79,478	15,022
Total	2,223,805	441,246
Financial expenses:		
Inflation adjustment	(59,927)	(44,228)
Expenses on interest and charges (e)	(9,261)	(1,789,049)
Expenses on banking commissions	(18,461)	(9,156)
Fair value adjustment (c)	(74,746)	-
Fines (f)	(222,818)	(5,607)
Derivative financial instruments	-	(595)
Lease liabilities present value	(23,558)	(30,555)
Other expenses (g)	(191,632)	(36,613)
Total	(600,403)	(1,915,803)

(a) For the nine-month period ended September 30, 2026 and 2025, the exchange differences are mainly influenced by the depreciation of Argentinian peso against USD and by the appreciation and depreciation of other functional currencies against USD and Euro; which are ultimately translated to Brazilian Real (Group presentation currency).

(b) It relates to the application of hyperinflationary monetary adjustments in Argentinean business due to the application of IAS29 - Hyperinflationary economy (see Note 2.2). The variation is mainly explained by the increase in the monetary adjustments rates, which was 23.64% for the nine-month period ended September 30, 2026 versus 21.97% in the comparable period.

(c) In accordance with CPC 48/IFRS 9 - “Financial Instruments,” when an original financial liability is derecognized and a new liability with substantially different terms is recognized, the difference between the carrying amount of the extinguished liability and the fair value of the new instrument is recognized in profit or loss for the period as a gain or loss on restructuring. Accordingly, the Company remeasured the initial value of the new debt instruments — based on all the characteristics set forth in the Judicial Recovery Plan, which when translated at the contracted PTAX exchange rate (5.2022), resulted in a restructuring gain of BRL1,679,726 and a subsequent fair value loss of BRL74,746.

(d) This caption includes the present value adjustment related to the outstanding balance of the 2024 Senior Notes held by creditors who did not make any election ("No Election"), amounting to approximately BRL65,862 (US$12.8 million). In accordance with the Judicial Reorganization Plan, this amount may be subject to early settlement.

(e) For the nine-month period ended September 30, 2026, it includes i) interest expenses on senior notes and in loans denominated in local currency, in the Argentine segment in the amount of BRL96,655, ii) interest in New Money and Secured Notes, Tranche A and B in ICBV amounting BRL75,960, and iii) interest in Inversiones related to bond adjustment amounting BRL62,676 and others in Brazilian segment in the amount of BRL8,449. Following the approval and court ratification of the Judicial Reorganization Plan for ICBV, accrued interest on the debentures was reversed from the date of the judicial reorganization filing, December 4, 2024, resulting in a financial gain of BRL234,478.

For the nine-month period ended September 30, 2025, it includes interest on debentures in the amount of BRL796,519 and interest on senior notes (holdings and Argentine segment) in the amount of BRL181,891. Additionally, it includes the amount of BRL737,714 related to default interest arising from the postponement of principal and interest payments on Brazilian debentures originally due in June and December of 2023 and 2024, and June 2025, which remain unpaid.

(f) In 2026, these amounts primarily relate to penalties incurred in connection with the settlement with CADE, amounting to BRL191,575, and tax settlement agreements amounting to BRL28,267.

(g) For the nine-month period ended September 30, 2026 this balance primarily relates to: i) ICB tax settlement agreements entered into for the settlement of tax and social security liabilities, totalling BRL156,351, of which BRL80,387 relates to agreements entered into with the Office of the Attorney-General of the National Treasury (PGFN) and BRL75,964 relates to agreements entered into with Brazilian Federal Revenue Service (RFB) (Note 16); ii) BRL5,229 related to PIS and COFINS on financial income in the Brazilian business segment (BRL4,564 for the nine-month period ended September 30, 2025), iii) BRL7,944 related to PIS and COFINS on financial income in ICP (BRL2,520 for the nine-month period ended September 30, 2025), iv) BRL283 related to financial transaction tax (IOF) expenses at Brazil (BRL1,508 for the nine-month period ended September 30, 2025), v) BRL5,992 related to a guarantee insurance in Brazilian business segment (BRL4,408 for the nine-month period ended September 30, 2025), and vi) BRL3,458 related to monetary adjustments of liabilities in Argentinean business segment (BRL7,674 for the nine-month period ended September 30, 2025). The 2025 comparative also includes discount granted in the Argentinean business segment amounting to BRL42,904.

20. Commitments

Purchase agreements

The subsidiary ICB has a contractual agreement for the acquisition of hydroelectric power until 2026 and contracts "take or pay" for rail transport services, logistics services for storage, transport and handling until 2029, sale of clinker and fuel in accordance with the minimum stipulated in the contract until 2027, purchase of limestone in accordance with the minimum stipulated in the contract until 2033, purchase of ashes in accordance with the minimum stipulated in the contract until 2030, whose estimated cash disbursements, in nominal amounts are as follows:

	09.30.2026
2026	52,507
2027	176,182
2028	111,683
2029	111,683
After 2029	403,444
Total	855,499

Other subsidiaries are parties to contractual agreements for the purchase of inventories and property, plant and equipment, and the operation of facilities located in third-party properties, as follows:

	09.30.2026
2026	79,876
2027	181,050
2028	93,870
2029	40,827
After 2029	194,777
Total	590,400

The above balances refer mainly to the contracts signed by Loma Negra as detailed below:

The Argentina segment contains certain contractual commitments (i) for the purchase of slag with effect until 2027, with estimated future cash flows of approximately BRL9,516 (ARS2,802,142 thousand) during 2026, and BRL38,065 (ARS11,208,567 thousand) during 2027 and (ii) for the purchase of stone during the year 2026, in the amount of BRL149 (ARS43,745 thousand) and BRL 4,395 (ARS1,294,159 thousand) to be paid between 2027 and 2035.

The Argentina segment also signed contracts (i) for the supply of gas, assuming payment commitments in the total amount of approximately BRL33,968 (ARS10,001,989 thousand) to be paid during 2026 and BRL62,367 (ARS18,364,323 thousand) to be paid between 2027 and 2028; and (ii) for the supply of energy in the amount of BRL36,243 (ARS10,672,110 thousand) to be paid during 2026 and BRL405,696 (ARS119,459,983 thousand) to be paid between 2027 and 2039.

21. Profit (loss) per share

The table below shows the reconciliation of profit (loss) for each period with the amounts used to calculate basic and diluted loss per share:

	09.30.2026	09.30.2025
Profit (Loss) for the period attributable to Company's owners	300,930	(1,473,589)
Profit (Loss) for the period attributable to common shares	300,930	(1,473,589)
Weighted average number of common shares	1,174,995,810	52,920,764
Basic/diluted profit (loss) per common share	0.26	(27.85)

22. Financial Instruments

The Group conducts transactions involving financial instruments, including derivatives, all of which are recorded in balance sheet. These transactions are intended to meet the Group's operating and financial needs. The Company engages in short-term investments, borrowings and financing, debentures and derivatives contracts.

22.1. Capital risk management

The Group capital structure consists of net debt and equity. The net debt comprises borrowings and financing and debentures less the cash and cash equivalents, current securities and derivatives. Interest payable and obligations under finance leases are not included within the net debt.

As mentioned in Note 10 and 11, the Company is subject to certain restrictive covenants requiring compliance with financial ratios. On March 31, 2026, the first step of the RJ Plan was implemented, encompassing an initial tranche of the debt restructuring, including the exchange of the then-outstanding notes. As a result of such restructuring, new financial restrictive covenants were established under the terms of the new debt instruments. Such covenants are structured as incurrence tests and are applicable only upon the occurrence of certain specified actions.

For the purpose of determine the metrics aforementioned, the Adjusted EBITDA is calculated as profit or loss from continuing and discontinuing operations adjusted by (i) financial income (expenses), (ii) income taxes and depreciation and amortization costs and expenses; (iii) plus or minus impairment loss and reversal, plus taxes on financial transactions in Argentinian businesses segment, plus or minus non-recurring items.

Gross Debt is calculated as the sum of current and non-current borrowings and financings and debentures (excluding interest payable, current and non-current obligations under finance leases and other financing liabilities, such as confirming).

22.2. Financial risk management

General principles

During its normal business activities, ICP Group is exposed to a variety of financial risks likely to change its net worth, which can be grouped, according to their nature, in the following categories:

- Interest rate risk;
- Exchange rate risk;
- Liquidity risk;
- Credit risk;
- Counterparty risk.

Financial risk means the probability of obtaining a positive or negative outcome different from that expected, and which materially and unexpectedly alters the Group's net worth.

All risk management, focused on this objective, is conducted according to two core principles:

- Minimizing, whenever possible, fluctuations in profit/loss and cash flows arising from exposure to risk;

- Curbing deviations from projected financials through strict financial planning based on multi-year budgets.

Furthermore, another concern of the Group is that the processes for managing these risks meet internal information requirements and external requirements (regulators, auditors, financial markets and all other stakeholders).

As a rule, the Group does not take speculative positions. Accordingly, all operations carried out for financial risk management purposes are intended to control existing risks to which the Group is inherently exposed.

Hedging the interest-rate risk and exchange-rate risk is typically carried out through the use of financial derivatives on the over-the-counter market (chosen for their flexibility), involving a limited number of highly rated counterparties. These operations are undertaken with financial entities with which International Swaps and Derivatives Association (ISDA) agreements have been executed in advance, in accordance with international standards.

The treasury department is responsible for managing financial risks, including identifying, assessing and hedging such risks. This risk management is conducted under the guidance of the Executive Committee, in particular of the director responsible for the financial risk area (whose approval is required prior to any operation).

22.3. Interest rate risk

The Group's exposure to interest-rate risk arises from the fact that its balance sheet includes financial assets and liabilities that may have been contracted at fixed interest rates or at variable interest rates. In the former case, the Group runs the risk of variation in the fair value of those assets and liabilities, whereby any change in market rates involves a (positive or negative) opportunity cost. In the latter case, such change has a direct impact on the amount of interest paid/received, resulting in cash account changes.

Interest-rate swaps can be contracted to hedge this type of risk, in accordance with the Group's expectations concerning the development of market rates.

As of September 30, 2026, there were no hedge instruments contracted to protect from such risks.

Exposure to interest rate risks and to floating and fixed rates

The Group is exposed to floating interest rates and inflation rates mainly related to changes in the IGP-M and CDI, on borrowings and debentures. Interest rates on short-term investments are mostly linked to the CDI fluctuation. These positions are as follows:

	Debentures	Cash and cash equivalents	Other payables	09.30.2026	12.31.2025
Assets:					
CDI	-	700,522	-	700,522	1,937,872
Total	-	700,522	-	700,522	1,937,872
Liabilities:					
IGP-M	-	-	9,169	9,169	52,433
CDI	29,342	-	-	29,342	4,478,333
IPCA	-	-	-	-	11,662
Total	29,342	-	9,169	38,511	4,542,428

As of September 30, 2026 and December 31, 2025, the Group's liability by type of interest rate, considering derivative financial instruments, between floating and fixed rate, are as follows:

	09.30.2026	12.31.2025
Floating rates	0%	52%
Fixed rates	100%	48%

22.4. Exchange rate risk

The Group is exposed to the exchange-rate risk for the currencies of different countries due to the amounts of capital invested in those countries where functional currency is different from Group functional currency. Additionally, the Group is also exposed due to financial assets and liabilities in currencies different from the functional currencies of the related companies.

The exchange effects of the translation of local financial statements in the Group's consolidated financial statements can be mitigated by hedging the net investments in such countries, when applicable.

When hedging the exchange-rate risk, swaps and forward contracts (with maturities equivalent to the instrument that serves as a hedging basis) are contracted.

The Group does not carry out exchange-rate operations that do not adequately cover existing or contracted positions.

The fact that the Group operates in countries with significant interest rate differentials relative to the consolidation currency leads it to seek natural hedging strategies. In this respect, the Group sought to increase the debt of its Business Units in order to achieve a better matching of assets and liabilities denominated in the same currency, thereby reducing the Group's overall exposure.

Additionally, considering the current exchange regulations in Argentina, the official exchange rates, which are considered by the Argentinian subsidiary to record unrealized gains or losses arising from changes in exchange rates as per IAS 21 — The Effects of Changes in Foreign Exchange Rates, may differ significantly from the exchange rates actually applied when collecting financial assets or settling financial liabilities denominated in a foreign currency (mainly U.S. dollars). This is primarily due to restrictions on access to U.S. dollars and other foreign currencies in the Argentine market, which have led to the so-called “dollar blue” effect where the U.S. dollar can trade at nearly twice the official rate in peso terms.

Therefore, the Group is constantly monitoring the alternatives to collect financial assets and liquidate financial liabilities in foreign currency (other currencies than Argentinian Pesos) and their corresponding impacts. The realized profit or loss derived from the use of alternative financial instruments to liquidate operations in foreign currency is recognized at the time the Argentinian subsidiaries unconditionally commits or executes such financial asset or liability in kind (“cash”). As of September 30, 2026, in case such instruments were used for the liquidation of the aforementioned operations, it would result in a negative impact of approximately 1.7% over the net position in dollars.

For the nine-month period ended September 30, 2026, there were no collections or settlements of financial assets or liabilities denominated in foreign currency in Argentina. Therefore, there was no impact in the Statement of profit or loss for the period.

Exposure to foreign exchange risk

The Group companies have assets and liabilities in currencies other than their own functional currencies, mainly the US Dollars and Brazilian Real, and their individual financial results may be materially impacted by exchange rate fluctuations.

The main account groups exposed to foreign exchange risk are as follows:

	09.30.2026	12.31.2025
Assets:		
Cash, cash equivalents and securities	516,924	284,665
Other assets	27,552	26,923
Exposed assets	544,476	311,588
Liabilities:		
Borrowings, financing and debentures (Note 10 and 11)	6,274,214	3,964,409
Interest payable	87,915	365,456
Foreign trade payables	87,353	29,930
Other liabilities	7,388	9,623
Exposed liabilities	6,456,870	4,369,418
Exposed net position liabitity	(5,912,394)	(4,057,830)

Starting in July 01, 2022, certain Related Parties loans that are payable to or receivable from a foreign operation within the Group were accounted as part of entity´s net investment in light with IAS 21 - *The Effect of changes in Foreign Exchange Rates*. Accordingly, exchange differences arising from such related parties loans were recognized as "Exchange differences from translation of foreign operations" within "other comprehensive income (loss)". Such results will be reclassified from equity to profit or loss on disposal of the corresponding net investment. For the nine-month period ended September 30, 2026, an exchange difference of BRL409,425 accumulated since inception was recognized in "Other comprehensive income (loss) (a decrease of BRL605,780 for the nine-month period ended September 30, 2025).

The presentation of cash and cash equivalents and related foreign exchange exposures are as follows:

		09.30.2026		12.31.2025	
Functional currency	**Currency**	**Currency**	**BRL**	**Currency**	**BRL**
ARS	USD	3,866	20,029	13,527	74,430
BRL	USD	14,198	73,561	14,023	77,161
EUR	USD	70,381	362,220	4,447	24,470
EUR	BRL	60,754	60,754	108,236	108,236
ARS	EUR	9	53	9	61
EUR	EGP	2,721	307	2,721	307
Amount exposed to foreign exchange risks			516,924		284,665
BRL	BRL	733,333	733,333	1,881,524	1,881,524
EUR	EUR	3,283	19,295	2,224	14,385
ARS	ARS	65,836,324	223,586	11,533,017	43,705
Amount by functional currency			976,214		1,939,614
			1,493,138		2,224,279

The main debt instruments (essentially related with loans and debentures) as of September 30, 2026 and December 31, 2025, were denominated in the following currencies:

	09.30.2026	**12.31.2025**
USD	98%	46%
BRL	0%	52%
ARS	2%	2%

22.5. Liquidity risk

Liquidity risk management means maintaining an appropriate level of cash resources and contracting credit limits that not only ensure the normal course of the Group's activities but also meet the needs of any extraordinary operations.

As described in Note 1, the Group has completed the key steps of its judicial recovery and financial restructuring process. The relevant agreements with creditors have been finalized, in accordance with the approved recovery plan dated 10 December 2025.

Following the implementation of the Plan, the Group has strengthened its financial structure and liquidity position. Management has remained focused on the execution of the Group's operational and strategic priorities, ensuring business continuity and the stabilization of operations throughout the restructuring process.

Management believes that the measures implemented under the approved Plan are adequate to support the continuity of the Group's operations in the foreseeable future.

The table below summarizes the maturity profile of the Company's financial liabilities undiscounted payments:

	09.30.2026					
	Up to 1 year	1-2 years	3-5 years (a)	More than 5 years	Total	12.31.2025
Borrowings and financing and debentures	941,320	181,800	4,453,678	2,519,072	8,095,870	11,027,117
Trade payables	963,240	-	-	-	963,240	1,198,050
Obligations from confirming	3,741	-	-	-	3,741	
Obligations under finance leases	98,751	55,528	35,371	-	189,650	269,614
	2,007,052	237,328	4,489,049	2,519,072	9,252,501	12,494,781

(a) This amount includes the Participating Notes and Convertible Notes issued by ICB, totalling US$700,000 (BRL3,641,540), as further detailed in item (d) of Note 11.

22.6. Credit risk

The market's perception of the Group's credit risk in relation to its financing operations is naturally reflected in the financial costs associated with such transactions. The Group's influence over these matters is limited, focusing instead on the prudent and balanced business management aimed at reducing the likelihood of default on its obligations.

The Group's level of solvency is also reflected in certain restrictive covenants requiring compliance with financial ratios calculated on the basis of the Company's consolidated financial statements. As described in Notes 10 and 11, as of March 31, 2026, the first step of the RJ Plan was implemented, encompassing an initial tranche of the debt restructuring, including the exchange of the then-outstanding notes. As a result of such restructuring, new financial restrictive covenants were established under the terms of the new debt instruments. Such covenants are structured as incurrence tests and are applicable only upon the occurrence of certain specified actions.

Financial instruments that potentially expose the Company and its subsidiaries to concentrations of credit risk consist primarily of short-term investments. The Company and its subsidiaries maintain bank accounts and short-term investments with financial institutions approved by Management, and conduct sales transactions only in accordance with credit approval criteria designed to minimize the risk of default.

22.7. Counterparty risk

When the Group establishes different contractual relations with third parties, it takes on the risk of non-fulfilment or even, in an extreme scenario, default by a counterparty.

The Group endeavours to limit its exposure to this risk, when making bank deposits and other cash investments and also, when contracting derivative instruments, by carefully selecting the counterparties, based on their rating and taking into account the nature, maturity and scope of the operations.

Sensitivity analysis of financial instruments

Exposure to interest-rate risk results in the variability of the Group's net financial expenses. The results of a sensitivity analysis of exposure as of September 30, 2026 were as follow:

a) Sensitivity analysis - Interest rates with CDI index.

A parallel change of +/- in the interest rate curves applied on principal amounts as of September 30, 2026, with all the other assumptions remaining constant would result in an increase in annual financial costs (before taxes) as shown in table below:

Indexing	Currency	Asset (Liability)	1%	2%	3%
CDI	BRL	696,299	6,963	13,926	20,889

b) Exchange rates

In the debt balances, considering the currency distribution aforementioned, the exchange rate risks from exchange rate volatility may result in significant impacts on consolidated financial results.

Considering the Group's companies financial asset and liability profile (including intercompany balances, with the exception of balances considered as net investment in a foreign operation) as of September 30, 2026, the significant impacts on net financial results would be as follows:

Amount in USD	Transaction Currency	Amount in BRL Asset (liability)	Local Currency	FX rate Local / Transaction	USD depreciation -10%	USD depreciation -5%	USD appreciation 5%	USD appreciation 10%
187,969	US$	973,849	EUR	0.88	(97,385)	(48,692)	48,692	97,385
(187,945)	US$	(973,724)	ARS	1525.56	97,373	48,686	(48,686)	(97,373)
(629,134)	US$	(3,040,914)	BRL	5.18	325,948	162,974	(162,974)	(325,948)
		(3,040,789)	Total exposure US$ dollars x local currency					

Amount in EUR	Transaction Currency	Amount in BRL Asset (liability)	Local Currency	FX rate Local / Transaction	EUR depreciation -10%	EUR depreciation -5.0%	EUR appreciation 5.0%	EUR appreciation 10.0%
(13,368)	EUR	(78,573)	BRL	5.88	6,105	3,052	(3,052)	(6,105)
(2,078)	EUR	(12,214)	ARS	1730.73	949	475	(475)	(949)
		(90,787)	Total exposure EURO x local currency					

Amount in EGP	Transaction Currency	Amount in BRL Asset (liability)	Local Currency	FX rate Local / Transaction	EGP depreciation -10%	EGP depreciation -5.0%	EGP appreciation 5.0%	EGP appreciation 10.0%
3,139	EGP	765	EUR	26.41	(58)	(30)	30	21.87
		765	Total exposure EGP x local currency					

Amount in BRL	Transaction Currency	Amount in BRL Asset (liability)	Local Currency	FX rate Local / Transaction	BRL depreciation -10%	BRL depreciation -5.0%	BRL appreciation 5.0%	BRL appreciation 10.0%
926,399	BRL	926,399	EUR	5.88	(84,218)	(44,114)	44,114	84,218
		926,399	Total exposure BRL x local currency					

22.8. Categories of financial instruments

	09.30.2026	12.31.2025
Current assets:		
Cash and bank accounts (Note 4)	415,167	86,099
Trade receivables (Note 6)	672,585	509,685
Related parties		-
Other receivables	132,550	69,039
Financial assets at fair-value through profit & Loss:		
Short-term investments - financial asset (Note 4)	1,070,608	2,138,180
Securities - Investments funds (Note 5)	1,442	-
Non-current assets:		
Trade receivables (Note 6)	142	281
Other receivables	85,026	62,346
Long-term investments - financial asset (Note 5)	5,921	6,925
Financial assets at fair-value through profit & loss:		
Derivatives (Note 22.9)	22,338	12,313
Current liabilites:		
Financial liabilities at amortized cost:		
Debentures (Note 11)	586,426	7,798,069
Borrowings and financing (Note 10)	90,537	187,223
Trade payables	963,240	1,198,050
Obligations from confirming	3,741	-
Interest payable (Notes 10 and 11)	87,915	2,172,397
Lease liabilities (Note 14)	85,593	80,101
Other payables	43,671	103,741
Non-current liabilites:		
Financial liabilities at amortized cost:		
Debentures (Note 11)	2,620,752	620,177
Lease liabilities (Note 14)	80,744	136,502
Other payables	77,316	133,612
Financial liabilities at fair value through profit & loss:		
Debentures (Note 11)	2,976,500	-

22.9. Derivative transactions

It is represented by trading derivatives options in connection with “Baesa”, “Machadinho” and “Estreito” operations, whose assets and liabilities fair value as of September 30, 2026 and December 31, 2025 are demonstrated below:

	Assets	
	Non-current	
	09.30.2026	12.31.2025
Written-put options ("Baesa", "Machadinho" and “Estreito” operations)	22,338	12,313
	22,338	12,313

For the period ended September 30, 2026, an amount of BRL10,025 thousand was recognized in the financial income/expenses.

22.10. Market values

Estimated fair value - assets measured at fair value

The following table presents the Group's assets and liabilities measured at fair value as of September 30, 2026 in accordance with the following fair value seniority levels:

- Level 1: the fair value of financial instruments is based on listings on net active markets as of the date of the financial information;
- Level 2: the fair value of financial instruments is not based on listings on net active markets but rather based on valuation models;
- Level 3: the fair value of financial instruments is not based on listings on net active markets but rather on valuation models, the principal inputs of which are not observable in the market.

Category	Item	Level 1	Level 2	Level 3
Assets:				
Financial assets at fair value	Short-term investments	-	1,072,050	-
Financial assets at fair value	Financial derivative instruments	-	-	22,338
Liabilities:				
Financial liabilities at fair value	Financial derivative instruments	-	2,976,500	-

The valuation technique to determine the fair value measurement of the financial instruments categorized within Level 3 of the fair value hierarchy, which comprises the derivative options of "Baesa", "Machadinho" and "Estreito" operations, was Black-Scholes. The significant unobservable inputs to the measurement include: expected future dividends payments based upon on discounted cash flows projections; benchmarking information of comparative listed entities volatility, among others. We have also used the Monte Carlo valuation technique to create a probability distribution (or risk assessment) in the determination of the exercise of the put options, which assumption was also used in the determination of the fair value.

Estimated fair value - assets and liabilities not measured at fair value

The fair value of derivative financial instruments is determined using criteria obtained from external data providers, and is compared with the corresponding valuations provided by counterparties.

Except for lease liabilities, borrowings, financing and debentures, other financial assets and liabilities typically mature in the short term and their fair value is therefore considered to be the same as their book values.

The fair value of the new ICB debt instrument, classified within Level 2 of the fair value hierarchy, was determined using the market value of Loma Negra shares as of September 30, 2026. The outstanding principal balance of the instrument amounted to BRL3,885,001, comprising Participating Titles and Convertible Titles with nominal amounts of US$500,000 and US$200,000, respectively. Based on this valuation technique, the instrument was measured at a fair value of BRL2,976,500.

The fair value measurements in relation to their carrying amounts (amortized cost) are as follows:

	09.30.2026		12.31.2025	
	Amortized cost (*)	Fair value	Amortized cost (*)	Fair value
Borrowing and financing (Note 10)	90,537	88,939	202,532	274,495
Debentures (Note 11)	3,207,178	3,368,682	10,575,334	9,377,129
Leases liabilities (Note 14)	85,593	189,320	216,603	213,412

(*) includes the accrued interests

23. Operating Segment

The operating segments are identified based on the internal reports on the Company's components, periodically reviewed by the Chief Executive Officer (CEO), the chief operating decision-maker, so that funds can be allocated to the segments and their performances assessed.

In order to manage its business taking into consideration its financial and operating activities, the Company classified its businesses into each geographical area where the Company operates.

The Statement of profit or loss information (continuing operations) is structured and presented as follows:

	09.30.2026		09.30.2025	
	Net Revenue		Net Revenue	
	Sales	Results	Sales	Results
Operating segments:				
Brazil	2,768,112	(919,010)	2,451,489	247,798
Argentina	2,615,012	229,506	2,240,634	228,779
Total	5,383,124	(689,504)	4,692,123	476,577
Unallocated (a)	41	(203,941)	(226)	(104,194)
Sub-total	5,383,165	(893,445)	4,691,897	372,383
Income before financial income (expenses)		(893,445)		372,383
Foreign exchange, net		23,592		(215,456)
Financial income		2,223,805		441,246
Financial expenses		(600,403)		(1,915,803)
Profit / (Loss) before income tax and social contribution		753,549		(1,317,630)
Income tax and social contribution		(252,781)		(45,899)
Profit / (Loss) for the period		500,768		(1,363,529)

(a) This caption includes holding and subholding companies not attributable to specific segments.

The profit or loss for each nine-month period above includes the full amount of the Company's segments disregarding the following amounts attributable to non-controlling interests:

	Noncontrolling interests	
	09.30.2026	09.30.2025
Operating segments:		
Brazil	92,249	82,223
Argentina	107,903	28,465
	200,152	110,688
Unallocated	(314)	(627)
Profit for the period attributable to non-controlling interests	199,838	110,061

Other information:

	09.30.2026		09.30.2025	
	Capital expenditure	Depreciation, amortisation and impairment losses	Capital expenditure	Depreciation, amortisation and impairment losses
Operating segments:				
Brazil	397,124	428,365	311,505	338,125
Argentina	139,944	315,812	191,915	235,564
	537,068	744,177	503,420	573,689
Unallocated	-	-	-	3
Total	537,068	744,177	503,420	573,692

The impairment losses, when recorded, typically refer to impairment losses on goodwill, tangible and intangible assets.

In addition, segment assets and liabilities reconciled with the consolidated balances as of September 30, 2026 and December 31, 2025 are as follows:

	09.30.2026			12.31.2025		
	Assets	Liabilities	Net assets	Assets	Liabilities	Net assets
Operating segments:						
Brazil	8,636,009	5,822,372	2,813,637	9,133,478	5,932,572	3,200,906
Argentina	8,865,304	3,187,167	5,678,137	8,157,728	3,151,389	5,006,339
Total	17,501,313	9,009,539	8,491,774	17,291,206	9,083,961	8,207,245
Unallocated	1,082,132	3,161,380	(2,079,248)	1,286,230	6,549,016	(5,262,786)
Eliminations	(1,021,110)	(1,021,110)	-	(1,035,267)	(1,035,267)	-
Total	17,562,335	11,149,809	6,412,526	17,542,169	14,597,710	2,944,459

The unallocated assets and liabilities include assets and liabilities not attributable to specific segments, thus basically allocated to holding, subholding and trading companies.

24. Additional information on cash flows

Investment and financing transactions that did not involve cash

	09.30.2026	09.30.2025
Addition of fixed assets without cash effect (reclassification between fixed assets and inventor	1,101	1,638
Non-cash acquisition of tangible assets	30,403	18,735
Right to use assets and liabilities under leases	4,707	1,638
Sales of fixed assets to be received in the future	4,240	762
Non-cash Disposal of Property, Plant and Equipment	(297,067)	-
Disposal of Investments in Subsidiaries	(159,405)	-
Reduction in the carrying amount of debt arising from the debentures restructuring (fair value adjustment upon replacement of the instruments)	(908,500)	-
Reduction in the carrying amount of debt arising from the debentures restructuring (Debt equitization)	(2,816,276)	-

25. Events After the Reporting Period

Issuance of Negotiable Obligations - Loma Negra

Pursuant to the resolution approved at the board meeting held on October 22, 2026, the Loma Negra Group issued Class 7 Negotiable Obligations in dollars for a total amount of US$150,000,000, with a fixed annual nominal interest rate of 6.25%, payable semi-annually, maturing on October 22, 2029. The Negotiable Obligations were subscribed and paid for (i) in kind, through the delivery of Class 5 Negotiable Obligations in the amount of US$6,919,639, and (ii) in cash, in US dollars, for a total amount of US$142,901,981.

26. Authorization for issuance of the Condensed consolidated financial information

At the meeting held on November 26, 2026, the Audit Committee recommended the issuance of this condensed consolidated interim financial information.