

CIMENTO TUPI S.A. - Under Court-Ordered Reorganization

Individual and consolidated interim financial information

Period ended March 31, 2026 (in thousands of Reais)

The Company presents next the result of its operational performance.

DEAR SHAREHOLDERS:

Cimento Tupi S.A. – Under Court-Ordered Reorganization (“Company”), in compliance with the legal and corporate provisions, submits the Management Report and the Individual and Consolidated Financial Statements to the Shareholders for the period ended March 31, 2026.

1 - DESCRIPTION OF THE BUSINESS

The Company is engaged in manufacturing cement and mortars of all types in its manufacturing plants located in Volta Redonda - RJ, Pedra do Sino - MG and Mogi das Cruzes - SP, digging in reserves to obtain minerals, using cement byproducts, rendering concreting services, and holding interest in other companies.

2 - CEMENT MARKET

According to the preliminary results of the National Cement Industry Union (SNIC), the Brazilian cement industry had an increase of 1.8% in sales compared to the same period of previous year. A heated labor market and a lower unemployment rate contributed to the sector's improved performance during the quarter.

In the housing construction sector, the *Minha Casa, Minha Vida (MCMV)* program has established itself as an essential driver for the cement industry. The expansion to new income ranges and subsidies, and the increase in property value limits, aim to restore the purchasing power of the middle class and reduce the housing deficit.

3 - ECONOMIC AND FINANCIAL PERFORMANCE OF THE COMPANY

Net operating revenue

The Company's net operating revenue in the first quarter of 2026 was R\$ 109,084 thousand, compared to R\$ 117,631 thousand in the same period of 2025, representing a decrease of 7.26%.

Gross profit and Ebitda

The gross loss of the Company in the first quarter of 2026 was R\$ (7,165) thousand, against gross profit R\$ 16,245 thousand in the same period of 2025. Ebitda in the first quarter of 2026 was R\$ (12,788) thousand, against R\$ 10,646 in the same period of 2025. The large difference in profit or loss is primarily attributable to the increase in maintenance expenses incurred during the first quarter of 2026 compared to the same period in 2025.

	Jan to Mar 2026	Jan to Mar 2025
Gross profit/(loss)	(7,165)	16,245
Selling expenses	(3,567)	(3,825)
General and Administrative Expenses	(10,316)	(10,404)
Other operating revenues (expenses)	1,104	707
Operating income (loss) (*)	(19,944)	2,723
Depreciation, Amortization and Depletion	6,619	6,459
Nonrecurring Expenses (Revenues)	540	1,464
EBITDA	(12,785)	10,646

* Before financial revenues and expenses

Financial liabilities

The Company reported net debt of R\$ 1,372,993 in the first quarter of 2026 compared to R\$ 1,357,461 in the same period of 2025. The Company has been honoring the obligations under the new court-ordered reorganization plan approved in July 2024.

In R\$ thousand	Jan to Mar 2026	Jan to Mar 2025
Short term		
Bank Indebtedness		
Domestic currency	14,290	7,829
Foreign currency	33,846	37,244
Total	48,136	45,073
Long term		
Bank Indebtedness		
Domestic currency	579,333	515,143
Foreign currency	746,793	819,533
Total	1,326,126	1,334,676
Total debt		
Domestic currency	593,623	522,972
Foreign currency	780,639	856,777
Total	1,374,262	1,379,749
Cash and cash equivalents	1,629	22,288
Net debt	1,372,633	1,357,461

Management