

(Convenience translation into English from the original
previously issued in Portuguese)

CIMENTO TUPI S.A.

(Under Court-Ordered Reorganization)

Independent auditor's review report

Individual and consolidated interim financial
information

As at June 30, 2026

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INDEPENDENT AUDITOR'S REVIEW REPORT ON THE INDIVIDUAL AND CONSOLIDATED INTERIM FINANCIAL INFORMATION

To the
Shareholders, Board Members and Management of
Cimento Tupi S.A. - Under Court-Ordered Reorganization
Rio de Janeiro - RJ

Introduction

We were engaged to review the individual and consolidated interim financial information of Cimento Tupi S.A. - Under Court-Ordered Reorganization ("Company"), identified as parent company and consolidated, respectively, for the quarter ended June 30, 2026, which comprises the individual and consolidated interim statement of financial position as at June 30, 2026, and the respective individual and consolidated interim statements of profit or loss, comprehensive income, changes in equity and cash flows for the six-month period then ended, as well as the corresponding notes.

The Company's Management is responsible for the preparation of the individual and consolidated interim financial information, in accordance with Technical Pronouncement CPC 21 (R1) and with International Accounting Standard IAS 34 - Interim Financial Reporting, issued by the International Accounting Standards Board (IASB). Our responsibility is to express a conclusion on the individual and consolidated interim financial information based on our review.

Scope of the review

We conducted our review in accordance with Brazilian and international standards for reviewing interim financial information (NBC TR 2410 and ISRE 2410 - Review of Interim Financial Information Performed by the Independent Auditor of the Entity). A review of interim financial information consists principally of applying analytical and other review procedures and making enquiries of and having discussions with people responsible for financial and accounting matters. An interim review is substantially less in scope than an audit conducted in accordance with auditing standards and does not provide assurance that we would become aware of any or all significant matters that might be identified in an audit. Accordingly, we do not express such an audit opinion.

Basis for qualified conclusion on the individual and consolidated interim financial information

Limitation in the "Inventories" account

According to Note 7 to the individual and consolidated interim financial information, the Company has recorded the amounts of R\$ 73,634 thousand and R\$ 146,714 thousand, individual and consolidated, respectively, in the "Inventories" account, of which R\$ 14,016 thousand (individual) and R\$ 15,659 thousand (consolidated) refer to inventories of finished products. As part of our review procedures, we compared the management controls made available by the Company's Management with the balances recorded in the accounts, and a divergence of R\$ 6,740 thousand (individual and consolidated) related to the inventories of finished products was identified. However, the Company did not present sufficient analyses, reconciliations and supporting documentation to justify the identified difference, nor evidence that would allow us to conclude about its origin and the adequacy of the balance recorded in the individual and consolidated financial information as at June 30, 2026. Consequently, it was not possible to determine whether adjustments would be necessary in the inventory balances, cost of goods sold, profit or loss for the period and equity of individual and consolidated interim financial information as at June 30, 2026.

Lack of study on recoverable value of assets

As required by Technical Pronouncement CPC 01 (R1) - Impairment, the Company is required to apply procedures to guarantee that its assets (tangible and intangible) are registered at a value that does not exceed their recoverable values and, if necessary, to recognize impairment. However, to date, the Company has not completed the recoverability study of the aforementioned goodwill, as required by technical pronouncement CPC 01 (R1) - Impairment, which determines that goodwill from expected future profitability must be annually tested. Consequently, under the circumstances, we were unable to form an opinion on the adequacy of the aforementioned amounts and their possible effects on the individual and consolidated interim financial information as at June 30, 2026.

Provision for closing mines and restatement of the corresponding amounts

As described in Note 18 to the individual and consolidated interim financial information, the Company's Management recognized a provision for closing mines and environmental recovery in the amount of R\$ 8,500 thousand in non-current liabilities. The obligation arises from the mining activities carried out by the Company and is associated with the estimated costs of decommissioning operations, environmental recovery, monitoring activities, and other measures set forth in the respective Mine Closing Plan. However, we were not provided with sufficient technical studies, calculation schedules, or supporting documentation to enable us to validate the measurement of such provision. Additionally, the Company fully recognized the effects of this provision without appropriately restating the corresponding amounts, as required by the Technical Pronouncement CPC 23 - Accounting Policies, Change in Accounting Estimates and Errors. Consequently, under the circumstances, we were unable to conclude on the appropriateness of the balance, nor determine the possible effects on the individual and consolidated interim financial information for the quarter ended June 30, 2026, and on the corresponding amounts relating to the quarter ended June 30, 2025 and the year ended December 31, 2025, had the provision been recognized.

Qualified conclusion on the individual and consolidated interim financial information

Based on our review, except for the possible effects of the matter described in the section "Basis for qualified conclusion on the individual and consolidated interim financial information", we are not aware of any fact that leads us to believe that the individual and consolidated interim financial information, included in the quarterly information, referred to above has not been prepared, in all material respects, in accordance with CPC 21 (R1) and IAS 34 applicable to the preparation of interim information.

Emphasis

Approval of Court-Ordered Reorganization Plan (PRJ) and going concern

We draw attention to Note 1.1 to the individual and consolidated interim financial information, which describes that on February 08, 2024, the Company entered into an agreement to support its restructuring with a group of creditors representing approximately 80% of the Company's total credits. In view of that, on February 23, 2024, the Company under Reorganization presented a New Court-Ordered Reorganization Plan ("New Plan"), for approval of priority claims that have not yet been paid by the previous plan. On May 03, 2024, the Company requested to the 3rd Business Court the ratification of its New Plan approved by obtaining sufficient number of creditors' Instruments of Adhesion for such approval, with no need to hold a Creditors' Meeting, as provided for in Articles 45, 45-A and 58 of the Recovery and Bankruptcy Law (LRF).

The publication in the Electronic Court Register (DJE) of the decision approving the New Plan occurred on July 3, 2024, enabling the Company to pay its creditors again, as established in the New Plan. With the protocol of the New Plan, all effects of the previous PRJ cease to have effect, and acts performed during its term are cancelled, except payments made to creditors under this plan that are expressly authorized, validated and ratified for all legal purposes by the New Plan. With the approval of the New Court-ordered Reorganization Plan in Brazil, on September 10, 2024, the Motion Enforcing the Brazilian Reorganization Plan was filed in the New York Court. The "Motion Enforcing the Brazilian Reorganization Plan" recognizing, in the United States, the court-ordered reorganization plan approved and ratified in Brazil, was issued by the Court of New York on November 7, 2024. On November 22, 2024, the Company entered into, together with The Bank of New York Mellon (as Trustee), the Amended and Restated Indenture, whereby the original Notes previously issued by the Company were cancelled and replaced by new Notes. These new Notes were issued in three series, in accordance with the terms and conditions provided for in the three Supplemental Indentures entered into by the Company on the same date, each of the series including one of the three Options for Restructuring a portion of the credits held by the holders of the old original Notes, as described and provided for in clauses 4.3.1.2, 4.3.1.3 and 4.3.1.4 of the New Plan. On December 09, 2024, the General Meeting of Shareholders approved, among other resolutions, the conversion of all preferred shares issued by the Company into common, registered, book-entry shares with no par value, in the proportion of one common share for each converted preferred share of the Company; the split of all shares issued by the Company and the capital increase of the Company, through the capitalization of credits held by certain creditors of the Company, including Class III Credits, held by Class III Unsecured Creditors who opted for the Restructuring Option II, as provided for in the Company's PRJ, with the issuance of new common shares.

Additionally, in the six-month period ended June 30, 2026, the Company reported operating losses in the amount of R\$ 10,090 thousand and R\$ 15,885 thousand, individual and consolidated, respectively, loss for the period in the amount of R\$ 21,284 thousand, individual current liabilities exceeding individual current assets by R\$ 86,288 thousand, accumulated losses in the amount of R\$ 873,671 thousand, and negative equity of R\$ 522,632 thousand and R\$ 522,581 thousand, individual and consolidated, respectively. The Company's individual and consolidated interim financial information was prepared assuming the Company will continue as a going concern, which considers the success in implementing the Court-Ordered Reorganization Plan. These events or conditions indicate that there are significant uncertainties that may cast doubt on the going concern of the Company and its controlled companies. Our conclusion is not qualified in respect of this matter.

Realization of deferred tax assets on income and social contribution tax losses

We draw attention to Note 20 to the individual and consolidated interim financial information, which describes that the Company has recorded under the account "Deferred income tax and social contribution" amounts related to deferred taxes on tax losses totaling R\$ 146,734, individual and consolidated. As required by CPC 32 – Income Tax, a deferred tax asset shall be recognized to the extent that it is probable that future taxable income will be available against which unused tax losses can be utilized. Consequently, the realization of said asset will depend on the Company's operating performance, with regard to the generation of future taxable income. The individual and consolidated interim financial information as at June 30, 2026 shall be read in this context. Our conclusion is not qualified in respect of this matter.

Other matters

Statements of value added

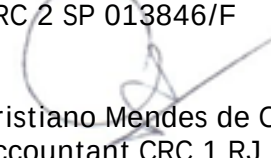
The accompanying individual and consolidated interim financial information includes the statements of value added for the six-month period ended June 30, 2026, prepared under the responsibility of the Company's Management and presented as supplementary information for the purposes of IAS 34. This individual and consolidated interim financial information was submitted to the same review procedures followed for the review of the individual and consolidated interim financial information, for the purpose of concluding on whether it is reconciled with the individual and consolidated interim financial information and accounting records, as applicable, and if its form and contents meet the criteria defined in Technical Pronouncement CPC 09 – "Statement of Value Added". Based on our review, we are not aware of any fact that would lead us to believe that these individual and consolidated interim statements of value added were not prepared, in all material respects, in accordance with the criteria established in this Technical Pronouncement and consistently with the individual and consolidated interim financial information taken as a whole.

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

Rio de Janeiro, September 21, 2026.



BDO RCS Auditores Independentes SS Ltda.
CRC 2 SP 013846/F



Cristiano Mendes de Oliveira
Accountant CRC 1 RJ 078157/O-2

CIMENTO TUPI S.A. – UNDER COURT-ORDERED REORGANIZATION

Statements of financial position As at June 30, 2026, and December 31, 2025 (In thousands of Reais)

Assets	Parent Company		Consolidated	
	06/30/2026	12/31/2025	06/30/2026	12/31/2025
Current				
Cash and cash equivalents (Note 4)	2,166	14,807	15,183	26,858
Financial investments (Note 5)	-	-	-	13,829
Accounts receivable (Note 6)	31,227	18,311	31,227	18,311
Inventories (Note 7)	73,634	85,019	146,714	157,624
Taxes to offset (Note 8)	70,949	79,297	71,094	79,442
Notes receivable (Note 9)	-	-	11,558	4,027
Advances to suppliers	2,604	2,120	11,030	10,490
Other current assets	18,730	6,909	22,523	10,307
Total current assets	199,310	206,463	309,329	320,888
Noncurrent				
Third-party receivables	380	1,948	380	1,948
Related-party transactions (Note 15)	2,691	116	-	-
Taxes to offset (Note 8)	1,120	1,331	1,120	1,331
Deferred Income Tax and Social Contribution (Note 20)	146,734	139,016	146,734	139,016
Court deposits (Note 21)	13,598	12,869	14,212	13,479
Investments				
Controlled companies (Note 10)	197,664	203,752	-	-
Other investments	-	-	249	249
Property, plant and equipment (Note 11)	561,557	552,583	604,816	596,102
Right of use – machinery and equipment (Note 12).	20,958	-	20,958	-
Intangible assets (Note 13)	68,907	68,993	101,350	101,403
Total noncurrent assets	1,013,609	980,608	889,819	853,528
Total assets	1,212,919	1,187,071	1,199,148	1,174,416

The accompanying notes are an integral part of the individual and consolidated interim financial information.

CIMENTO TUPI S.A. – UNDER COURT-ORDERED REORGANIZATION

Statements of financial position

As at June 30, 2026, and December 31, 2025

(In thousands of Reais)

Liabilities and equity	Parent Company		Consolidated	
	06/30/2026	12/31/2025	06/30/2026	12/31/2025
Current				
Loans and financing (Note 14)	48,238	44,801	48,238	44,801
Trade accounts payable	82,394	81,648	82,150	82,747
Payroll and social charges	18,369	18,912	19,067	19,521
Income Tax and Social Contribution payable	-	-	579	180
Related-party transactions (Note 15)	15,583	15,584	-	-
Taxes and contributions in installments (Note 16)	42,233	54,613	42,736	55,363
Taxes payable (Note 17)	57,497	26,506	57,704	26,595
Lease liabilities (Note 12)	7,118	-	7,118	-
Other accounts payable (Note 18)	14,166	24,896	14,166	24,933
Total current liabilities	285,598	266,960	271,758	254,140
Noncurrent				
Taxes and contributions in installments (Note 16)	71,359	71,395	71,359	71,395
Trade accounts payable	6,113	6,113	6,131	6,227
Loans and financing/debentures (Note 14)	1,340,817	1,334,960	1,340,817	1,334,960
Related-party transactions (Note 15)	3,769	3,833	3,769	3,833
Provision for contingencies (Note 21)	5,158	5,158	5,158	5,158
Lease liabilities (Note 12)	14,237	-	14,237	-
Other accounts payable (Note 18)	8,500	-	8,500	-
Total noncurrent liabilities	1,449,953	1,421,459	1,449,971	1,421,573
Equity (Note 19)				
Capital stock	334,017	334,017	334,017	334,017
Capital reserves	17,022	17,022	17,022	17,022
Accumulated losses	(873,671)	(852,387)	(873,671)	(852,387)
Total equity attributable to controlling shareholders	(522,632)	(501,348)	(522,632)	(501,348)
Noncontrolling interest	-	-	51	51
Total equity	(522,632)	(501,348)	(522,581)	(501,297)
Total liabilities and equity	1,212,919	1,187,071	1,199,148	1,174,416

The accompanying notes are an integral part of the individual and consolidated interim financial information.

CIMENTO TUPI S.A. – UNDER COURT-ORDERED REORGANIZATION

Statements of profit or loss

Six-month periods ended June 30, 2026 and 2025

(In thousands of Reais, except earnings per share, stated in Reais)

	Parent Company		Consolidated	
	06/30/2026	06/30/2025	06/30/2026	06/30/2025
Net operating revenue (Note 22)	247,100	236,261	246,456	236,170
Cost of goods sold	(228,789)	(208,937)	(227,896)	(207,965)
Gross profit	18,311	27,324	18,560	28,205
Operating expenses				
Selling expenses	(7,066)	(7,477)	(7,066)	(7,477)
General and administrative expenses (Note 23)	(20,858)	(21,223)	(22,169)	(22,054)
Other operating revenues (expenses), net (Note 24)	(477)	264	(5,210)	377
	(28,401)	(28,436)	(34,445)	(29,154)
Operating income before equity income (loss) and financial income	(10,090)	(1,112)	(15,885)	(949)
Equity income (loss) (Note10)	(6,088)	3,016	-	-
Financial income (loss) (Note 25)				
Financial expenses	(64,143)	(69,426)	(64,273)	(69,475)
Financial revenues	51,319	114,080	52,340	117,310
	(12,824)	44,654	(11,933)	47,835
Income before Income Tax and Social Contribution	(29,002)	46,558	(27,818)	46,886
Income tax and social contribution (Note 20)	7,718	(15,273)	6,534	(15,600)
Net profit (loss) for the period	(21,284)	31,285	(21,284)	31,286
Profit/(loss) for the period attributable to				
Controlling shareholder	(21,284)	31,285	(21,284)	31,285
Noncontrolling shareholder	-	-	-	1
Earnings/(losses) per share for the period (Note 19)				
Common shares	(0.4557)	0.6699	-	-

The accompanying notes are an integral part of the individual and consolidated interim financial information.

CIMENTO TUPI S.A. – UNDER COURT-ORDERED REORGANIZATION

Statements of comprehensive income

Six-month periods ended June 30, 2026 and 2025

(In thousands of Reais)

	Parent Company		Consolidated	
	06/30/2026	06/30/2025	06/30/2026	06/30/2025
Net profit (loss) for the period	(21,284)	31,285	(21,284)	31,286
Other comprehensive income	-	-	-	-
Total comprehensive income, net of taxes	<u>(21,284)</u>	<u>31,285</u>	<u>(21,284)</u>	<u>31,286</u>
Attributable to				
Controlling shareholder	(21,284)	31,285	(21,284)	31,285
Noncontrolling shareholder	-	-	-	1

The accompanying notes are an integral part of the individual and consolidated interim financial information.

CIMENTO TUPI S.A. - UNDER COURT-ORDERED REORGANIZATION

Statements of changes in equity

For the periods ended June 30, 2026 and 2025

(In thousands of Reais)

	Capital Stock	Capital reserve Goodwill from subscription of shares	Accumulated losses	Total	Noncontrolling interest	Total
Balances as at December 31, 2024	334,017	17,022	(789,692)	(438,653)	51	(438,602)
Net profit for the period	-	-	31,285	31,285	1	31,286
Balances as at June 30, 2025	334,017	17,022	(758,407)	(407,368)	52	(407,316)
Balances as at December 31, 2025	334,017	17,022	(852,387)	(501,348)	51	(501,297)
Loss for the period	-	-	(21,284)	(21,284)	-	(21,284)
Balances as at June 30, 2026	334,017	17,022	(873,671)	(522,632)	51	(522,581)

The accompanying notes are an integral part of the individual and consolidated interim financial information.

CIMENTO TUPI S.A. - UNDER COURT-ORDERED REORGANIZATION

Statements of cash flows

For the periods ended June 30, 2026 and 2025

(In thousands of Reais)

	Parent Company		Consolidated	
	06/30/2026	06/30/2025	06/30/2026	06/30/2025
Cash flows from operating activities				
Income (loss) for the period before Income Tax and Social Contribution	(29,002)	46,558	(27,818)	46,886
Adjusted by:				
Depreciation/amortization	13,596	12,981	14,286	13,645
Write-off of property, plant and equipment/intangible assets	-	38	-	38
Equity income (loss)	6,088	(3,016)	-	-
Contract expenses - debt renegotiation	-	(421)	-	(421)
Contingencies	1,794	334	1,794	334
Exchange rate gains (losses) on loans abroad	(48,221)	(109,776)	(48,221)	(109,776)
Interest and fines on assets	(2,169)	(3,184)	(2,170)	(3,199)
Interest and fine on liabilities	61,550	66,741	61,592	66,835
Allowance for doubtful accounts	112	387	4,201	387
	<u>3,748</u>	<u>10,642</u>	<u>3,664</u>	<u>14,729</u>
Increase/(decrease) in asset and liability accounts				
Accounts receivable	(13,028)	(9,573)	(13,028)	(9,573)
Notes receivable	1,569	-	(10,050)	(164)
Recoverable taxes	(65,234)	(51,689)	(65,827)	(52,869)
Inventories	14,157	2,476	13,681	2,616
Advances to suppliers	(484)	(1,989)	(540)	(1,121)
Court deposits	(729)	(102)	(733)	(102)
Other assets	(11,821)	(689)	(12,215)	(1,819)
Trade accounts payable	1,990	(525)	554	(830)
Tax liabilities	86,084	43,432	85,716	43,009
Payroll and social charges	(543)	(4,953)	(454)	(4,967)
Paid interest on loans	(2,469)	(2,097)	(2,469)	(2,097)
Other liabilities	17,330	1,152	17,294	1,120
Net cash from operating activities	<u>30,570</u>	<u>(13,915)</u>	<u>15,593</u>	<u>(12,068)</u>
Cash flows from investing activities				
Acquisition of PPE	(47,473)	(9,734)	(47,905)	(20,797)
Acquisition of intangible assets	(1)	-	(32)	(123)
Net cash from investing activities	<u>(47,474)</u>	<u>(9,734)</u>	<u>(47,937)</u>	<u>(20,920)</u>
Cash flows from financing activities				
Advance for future increase in capital - (Payment) Receipt from related parties	(2,576)	(11,217)	-	-
Loans and financing paid	(8,161)	(2,052)	(8,161)	(2,052)
Loans received	15,000	35,000	15,000	35,000
Sales of CRI securities	-	-	13,830	-
Net cash from financing activities	<u>4,263</u>	<u>21,731</u>	<u>20,669</u>	<u>32,948</u>
(Decrease) in cash and cash equivalents, net	<u>(12,641)</u>	<u>(1,918)</u>	<u>(11,675)</u>	<u>(40)</u>
Cash and cash equivalents at beginning of period	14,807	6,273	26,858	25,488
Cash and cash equivalents at end of period	2,166	4,355	15,183	25,448
(Decrease) in cash and cash equivalents, net	<u>(12,641)</u>	<u>(1,918)</u>	<u>(11,675)</u>	<u>(40)</u>

The accompanying notes are an integral part of the individual and consolidated interim financial information.

CIMENTO TUPI S.A. - UNDER COURT-ORDERED REORGANIZATION

Statements of value added – supplementary information For the periods ended June 30, 2026 and 2025 (In thousands of Reais)

	Parent Company		Consolidated	
	06/30/2026	06/30/2025	06/30/2026	06/30/2025
Revenues				
Gross operating revenue	332,258	315,890	332,834	317,705
Sales returns	(3,955)	(432)	(3,955)	(432)
Allowance for doubtful accounts	(112)	(387)	(4,201)	(387)
Other operating revenues (expenses), net	11	1	43	152
	<u>328,202</u>	<u>315,072</u>	<u>324,721</u>	<u>317,038</u>
Inputs acquired from third parties				
Cost of goods sold	(177,705)	(188,201)	(173,698)	(184,105)
Materials, electricity, third-party services and others	(80,066)	(73,006)	(81,163)	(73,375)
Gross value added	<u>70,431</u>	<u>53,865</u>	<u>69,860</u>	<u>59,558</u>
Withholdings				
Depreciation and amortization	(13,596)	(12,981)	(14,286)	(13,645)
Net value added generated	<u>56,835</u>	<u>40,884</u>	<u>55,574</u>	<u>45,913</u>
Value added received through transfer				
Equity income (loss)	(6,088)	3,016	-	-
Financial revenues	51,319	114,080	52,340	117,310
Deferred Income Tax and Social Contribution	7,718	(15,273)	7,718	(15,273)
Total value added to be distributed	<u>109,784</u>	<u>142,707</u>	<u>115,632</u>	<u>147,950</u>
Controlling shareholders	109,784	142,707	115,632	147,950
Noncontrolling shareholders	-	-	-	(1)
Value added distribution				
Personnel and charges	40,684	31,756	43,524	34,104
Taxes, Fees and Contributions	22,156	8,533	24,980	11,323
Interest and rent	68,228	71,133	68,412	71,237
Profit (loss) for the period	(21,284)	31,285	(21,284)	31,285
Value added distributed	<u>109,784</u>	<u>142,707</u>	<u>115,632</u>	<u>147,949</u>

The accompanying notes are an integral part of the individual and consolidated interim financial information.

Notes to the individual and consolidated financial information
For the period ended June 30, 2026
(In thousands of Reais, unless otherwise stated)

1. Operations

Cimento Tupi S.A. – Under Court-Ordered Reorganization (“Cimento Tupi” or “Company”), headquartered at Av. das Américas, 500, Rooms 205 and 206, Barra da Tijuca, Rio de Janeiro, 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.

According to the preliminary results of the National Cement Industry Union (SNIC), the Brazilian cement industry had an increase of 2.3% 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.

Management considers the assumption that the Company will continue as a going concern, based on operating and financial projections contained in an economic feasibility report prepared by a specialized company that was attached to the New Court-Ordered Reorganization Plan (“New Plan”) filed on February 23, 2024, and approved by the vast majority of its priority claim creditors that were not settled by the previous plan, which indicate that the Company will generate sufficient funds to continue operating and meeting its duties for the foreseeable future. These projections (Statements of profit or loss, financial position, and cash flows) are based on Cimento Tupi’s historical results and price and volume trends for the coming years, an analysis of the sector, and current market indicators, as well as the costs involved in operations, investments and payment of financial liabilities under the conditions provided for in the new Court-Ordered Reorganization Plan (PRJ), approved on July 03, 2024.

1.1. Court-Ordered Reorganization Plan

On January 21, 2021, the Company filed its request for court-ordered reorganization with the 3rd Business Court of the state capital of Rio de Janeiro.

Notes to the individual and consolidated financial information

For the period ended June 30, 2026

(In thousands of Reais, unless otherwise stated)

The PRJ presented by the Company at the General Creditor's Meeting held on October 14, 2021, was approved by the majority of the creditors, and ratified by the Judge of the Court-Ordered Reorganization on February 04, 2022.

On April 19, 2023, the Court of Appeals of Rio de Janeiro issued a decision, by majority of votes, annulling the General Creditors' Meeting held on October 14, 2021, in which the PRJ had been approved by the massive majority of its creditors.

On February 08, 2024, the Company entered into an agreement to support its restructuring with a group of creditors that represented approximately 80% of the Company's total credits. In view of that, on February 23, 2024, the Company presented a New PRJ ("New Plan"), for approval of its creditors from priority claims not yet been paid by the previous plan, which was approved by obtaining sufficient number of creditors' Instruments of Adhesion for such approval, with no need to hold a Creditors' Meeting, as provided for in Articles 45, 45-A and 58 of the Recovery and Bankruptcy Law (LRF). The publication in the Electronic Court Register (DJE) of the approval decision for the New Plan occurred on July 03, 2024, enabling the Company to pay its creditors again, as established in the New Plan, as well as the closure of lawsuits in Brazil and abroad filed against the Company by certain group of creditors.

It is worth noting that, with the approval of the New Plan, all effects of the previous PRJ ceased to have effect and acts performed during its term are cancelled, except payments made to creditors under this plan that are expressly authorized, validated and ratified for all legal purposes by the New Plan.

On February 11, 2021, the Company filed a request with the New York Court for recognition of its court-ordered reorganization, in progress in Brazil, as the main proceeding in the Company's restructuring process, based on Chapter 15 of the United States Bankruptcy Code, so that the conditions of the Reorganization Plan become mandatory and bind all holders of Notes. The Motion Enforcing the Brazilian Reorganization Plan recognizing, in the United States, the reorganization plan approved and ratified in Brazil, was issued on November 7, 2024.

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On November 22, 2024, the Company, together with The Bank of New York Mellon (as Trustee) entered to Amended and Restated Indenture, whereby the original Notes previously issued by the Company were cancelled and replaced by new Notes. These new Notes were issued in three series, in accordance with the terms and conditions provided for in the three Supplemental Indentures entered into by the Company on the same date, each of the series including one of the 3 Options for Restructuring a portion of the credits held by the holders of the old original Notes, as described and provided for in clauses 4.3.1.2, 4.3.1.3 and 4.3.1.4 of the New Plan.

On December 9, 2024, the General Meeting of Shareholders approved, among other resolutions, the conversion of all preferred shares issued by the Company into common, registered, book-entry shares with no par value, in the proportion of one common share for each converted preferred share of the Company; the split of all shares issued by the Company and the capital increase of the Company, through the capitalization of credits held by certain creditors of the Company, including Class III Credits, held by Class III Unsecured Creditors who opted for the Restructuring Option II, as provided for in the Company's PRJ, with the issuance of new common shares.

2. Basis of preparation and presentation of the individual and consolidated interim financial information

The Company's Management states that all relevant information on the interim financial information, and only such information, is being evidenced and corresponds to that used by it in its administration.

The interim financial information for the period ended June 30, 2026 was approved by Management on September 21, 2026.

2.1. Statement of compliance

The Company's individual and consolidated interim financial information was prepared and is being presented according to Brazilian accounting practices, and in force at the date of issuance of the audit report, which comprises the provisions contained in the Brazilian Corporate Law and accounting procedures and standards issued by Committee of Accounting Pronouncements (CPC) and international accounting standards issued by the International Accounting Standards Board (IASB).

2.2. Basis of preparation

The individual and consolidated interim financial information was prepared based on various accounting estimates, objective and subjective factors and on Management's judgment to determine the proper value to be recorded in the interim financial information.

2.3. Functional and reporting currency

The interim financial information was prepared and is being presented in thousands of Reais (R\$), which is the Company's functional currency.

2.4. Main accounting policies and use of estimates and judgment

In the preparation of the individual and consolidated interim financial information, the Company uses estimates and judgments based on available information, as well as adopts assumptions that impact the disclosed amounts of expenses, assets and liabilities, and the disclosures of contingent liabilities. Accounting estimates and judgments are continually reviewed based on historical experience and other factors, including expectations of future events considered reasonable in the circumstances.

Significant items subject to estimates include: determining the useful lives of intangible asset and their recoverability from operations, analyzing the client's credit standing, and assessing other risks to determine other provisions, including provisions for contingencies.

Transactions settlement involving those estimates may result in amounts significantly different from those recorded in the interim financial information due to the inherent inaccuracy of the estimates. The Company reviews these estimates and assumptions at least quarterly.

In the preparation of the individual and consolidated interim financial information, accounting principles and practices consistent with those disclosed in the Company's individual and consolidated financial statements as at December 31, 2025, and approved on March 31, 2026, were adopted.

The individual and consolidated interim financial information must be analyzed considering the aforementioned financial statements for a better understanding of the data presented.

CIMENTO TUPI S.A. - UNDER COURT-ORDERED REORGANIZATION

Notes to the individual and consolidated financial information

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(In thousands of Reais, unless otherwise stated)

2.5. New accounting standards

No new standards and amendments not in force for the six-month period ended June 30, 2026 were identified that may affect the interim financial information for subsequent periods.

There are no other standards, amendments and interpretations of standards not yet in effect which the Company expects will significantly affect its quarterly information.

3. Consolidation

The financial statements include the financial statements of Cimento Tupi S.A. - Under Court-Ordered Reorganization and of the controlled companies listed below, in which the Company holds over 20% interest.

	Ownership interest %			
	Capital stock		Voting capital	
	06/30/2026	12/31/2025	06/30/2026	12/31/2025
Touro Empreendimentos Imobiliários e Participações Ltda.	99.99	99.99	99.99	99.99
Tupi do Nordeste Ltda.	99.99	99.99	99.99	99.99
Cimento Tupi Overseas Inc.	100.00	100.00	100.00	100.00
CP Cimento Overseas Co.	100.00	100.00	100.00	100.00
Tupi Rio Transportes S.A.	100.00	100.00	100.00	100.00
Tupimec - Indústria Mecânica Ltda.	99.99	99.99	99.99	99.99
Mape Incorporação e Empreendimentos Ltda.	99.99	99.99	99.99	99.99
Tupi Mineradora de Calcário Ltda.	99.93	99.93	99.93	99.93
Britas Arujá Ltda.	99.99	99.99	99.99	99.99

The process of consolidation of accounts recorded in the statements of financial position and profit or loss corresponds to the sum of assets, liabilities, revenues and expenses according to their type, plus the following eliminations:

- Ownership interest, reserves and retained earnings (accumulated losses);
- Balances of intercompany accounts and other asset and/or liability accounts held by the companies whose statements of financial position were included in consolidation;
- Balances of intercompany revenues and expenses;
- Effects of material intercompany transactions.

The financial statements of the consolidated controlled companies was prepared for the same period as the Parent Company's. Accounting practices were consistently applied by all consolidated companies.

CIMENTO TUPI S.A. - UNDER COURT-ORDERED REORGANIZATION

Notes to the individual and consolidated financial information

For the period ended June 30, 2026

(In thousands of Reais, unless otherwise stated)

4. Cash and cash equivalents

	Parent Company		Consolidated	
	06/30/2026	12/31/2025	06/30/2026	12/31/2025
Current assets				
Cash and banks	381	1,002	381	1,006
Bank Certificates of Deposit (CDB) / Bank credit note (CCB)	1,785	13,805	14,802	25,852
	<u>2,166</u>	<u>14,807</u>	<u>15,183</u>	<u>26,858</u>

CDBs refer to investments whose yields approximate the variation in the Interbank Deposit Rate (CDI).

The highest yield of financial investments listed above is 118% of CDI.

5. Financial investment

	Parent Company		Consolidated	
	06/30/2026	12/31/2025	06/30/2026	12/31/2025
Current assets				
Real Estate Receivables Certificates (CRI)	-	-	-	13,829
	<u>-</u>	<u>-</u>	<u>-</u>	<u>13,829</u>

As at December 31, 2025, the Company had financial investments classified as financial assets measured at amortized cost. Such investments are intended to generate returns on surplus cash while preserving liquidity and security.

The Real Estate Receivables Certificates (CRI), held by its controlled company Mape Incorporação e Empreendimentos Ltda. and recorded as current assets, were sold to third parties in January 2026.

6. Trade accounts receivable

	Parent Company		Consolidated	
	06/30/2026	12/31/2025	06/30/2026	12/31/2025
Notes receivable	35,474	22,408	35,474	22,408
Provision for expected losses	(4,247)	(4,097)	(4,247)	(4,097)
	<u>31,227</u>	<u>18,311</u>	<u>31,227</u>	<u>18,311</u>

CIMENTO TUPI S.A. - UNDER COURT-ORDERED REORGANIZATION

Notes to the individual and consolidated financial information

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(In thousands of Reais, unless otherwise stated)

The changes in the allowance for doubtful accounts during the periods ended June 30, 2026 and December 31, 2025, are as follows:

Amount	Amount
Balances as at December 31, 2025	(4,097)
(+) Addition to the allowance for doubtful accounts	(150)
(-) Write-off for loss	-
Balance as at June 30, 2026	(4,247)
Amount	Amount
Balance as at December 31, 2024	(6,295)
(+) Addition to the allowance for doubtful accounts	(870)
(-) Write-off for loss	3,068
Balances as at December 31, 2025	(4,097)

The Company recognizes this allowance based on the history of expected losses monitored by Management, at an amount deemed sufficient to cover probable losses on realization of accounts receivable.

The balance of consolidated accounts receivable per maturity is as follows:

	Parent Company		Consolidated	
	06/30/2026	12/31/2025	06/30/2026	12/31/2025
Falling due	31,094	17,322	31,094	17,322
Overdue for up to 90 days	71	877	71	877
From 91 to 180 days overdue	62	112	62	112
More than 180 days overdue	4,247	4,097	4,247	4,097
	<u>35,474</u>	<u>22,408</u>	<u>35,474</u>	<u>22,408</u>

7. Inventories

	Parent Company		Consolidated	
	06/30/2026	12/31/2025	06/30/2026	12/31/2025
Finished goods	14,016	8,228	15,659	9,666
Work in process	1,893	9,933	1,893	9,933
Raw material - Slag	13,662	16,435	13,662	16,435
Raw material - Coke	3,812	2,995	3,812	2,995
Other raw materials	7,812	6,452	7,814	6,454
Material for maintenance and consumables	29,252	37,269	29,495	37,319
Inventory in transit	3,187	3,707	3,187	3,707
Land for sale (i)	-	-	71,192	71,115
	<u>73,634</u>	<u>85,019</u>	<u>146,714</u>	<u>157,624</u>

- (i) This refers to inventories of plots of land belonging to the controlled companies Mape Incorporação e Empreendimentos Ltda. and Touro Empreendimentos Imobiliários e Participações Ltda.

CIMENTO TUPI S.A. - UNDER COURT-ORDERED REORGANIZATION

Notes to the individual and consolidated financial information

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8. Taxes to offset

	Parent Company		Consolidated	
	06/30/2026	12/31/2025	06/30/2026	12/31/2025
Current assets				
State VAT (ICMS)	4	792	4	792
Income Tax/ Social Contribution	1,170	1,079	1,290	1,199
Taxes on Sales (PIS/COFINS)	64,371	72,622	64,371	72,623
Federal VAT (IPI)	879	1,147	879	1,147
Others (a)	4,525	3,657	4,550	3,681
	<u>70,949</u>	<u>79,297</u>	<u>71,094</u>	<u>79,442</u>
Noncurrent assets				
State VAT (ICMS)	1,120	1,330	1,120	1,330
Taxes on Sales (PIS/COFINS)	-	1	-	1
	<u>1,120</u>	<u>1,331</u>	<u>1,120</u>	<u>1,331</u>

- (a) This amount relates to overpaid Social Security Tax (INSS), as well as overpayments made in installments for social security taxes, including other tax liabilities and federal tax installment payments, which will be offset or refunded in accordance with the applicable tax legislation.

In October 2020, the Company recognized PIS and COFINS credits totaling R\$ 175,368, resulting from a final and unappealable court decision issued on September 30, 2019, which removed ICMS from the calculation basis of PIS and COFINS and authorized the administrative offset of amounts paid in the five years prior to the decision. As at June 30, 2026, the balance to offset reaches the amount of R\$ 56,235.

9. Notes receivable

	Parent Company		Consolidated	
	06/30/2026	12/31/2025	06/30/2026	12/31/2025
Ano Bom Incorp. e empreendimentos S.A.				
(i)	-	-	4,027	4,027
Provision for losses			(4,027)	-
Real Estate Receivables Certificates (ii)	-	-	11,558	-
	<u>-</u>	<u>-</u>	<u>11,558</u>	<u>4,027</u>
Current assets	-	-	11,558	4,027
Noncurrent assets	-	-	-	-

- (i) It refers to the balance receivable from the sale of a property in Barra Mansa, state of Rio de Janeiro, by the controlled company Mape. In March 2026, a provision for losses on these securities was recognized.
- (ii) This balance refers to the amount receivable arising from the sale of its CRI by its controlled company, Mape, in January 2026.

Notes to the individual and consolidated financial information
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10. Investments in controlled companies

a) Statements of main controlled companies:

	06/30/2026							12/31/2025						
	Mape Incorporação e Empreendime ntos Ltda.	Tupimec Indústria Mecânica Ltda.	Tupi Mineradora de Calcário Ltda.	Tupi do Nordeste Ltda.	Tupi Rio Transportes S.A.	Touro Empreendimentos Imobiliários e Participações Ltda.	Britas Arujá Ltda	Mape Incorporação e Empreendime ntos Ltda.	Tupimec Indústria Mecânica Ltda.	Tupi Mineradora de Calcário Ltda.	Tupi do Nordeste Ltda.	Tupi Rio Transportes S.A.	Touro Empreendimentos Imobiliários e Participações Ltda.	Britas Arujá Ltda
Ownership interest (%)	99.99	99.99	99.93	99.99	100.00	99.99	99.99	99.99	99.99	99.93	99.99	100.00	99.99	99.99
Equity	45,565	32	69,753	2,028	3,735	69,326	7,027	51,466	42	69,899	2,357	3,889	68,873	7,027
Net profit or loss for the year	(5,901)	(10)	(145)	(329)	(156)	453	-	(1,327)	(54)	318	(481)	(1,718)	406	(17)

b) Changes in investments:

	06/30/2026								2025	
	Mape Incorporação e Empreendimentos Ltda.	Tupimec Indústria Mecânica Ltda.	Tupi Mineradora de Calcário Ltda.	Tupi do Nordeste Ltda.	Tupi Rio Transportes S.A.	Touro Empreendimentos Imobiliários e Participações Ltda.	Britas Arujá Ltda.	Other	Total	Total
Balances at beginning of year	51,462	42	69,849	2,357	3,889	68,873	7,027	253	203,752	193,795
Capital contributions	-	-	-	-	-	-	-	-	-	14,401
Equity income (loss)	(5,901)	(10)	(145)	(329)	(156)	453	-	-	(6,088)	(2,873)
Reclassification of assets/liabilities	-	-	-	-	-	-	-	-	-	(1,571)
Balances at end of year	45,561	32	69,704	2,028	3,733	69,326	7,027	253	197,664	203,752

	12/31/2025								2024	
	Mape Incorporação e Empreendimentos Ltda.	Tupimec Indústria Mecânica Ltda.	Tupi Mineradora de Calcário Ltda.	Tupi do Nordeste Ltda.	Tupi Rio Transportes S.A.	Touro Empreendimentos Imobiliários e Participações Ltda.	Britas Arujá Ltda.	Other	Total	Total
Balances at beginning of year	52,434	96	65,716	2,342	-	65,910	7,044	253	193,795	183,688
Capital contributions	355	-	3,815	496	7,178	2,557	-	-	14,401	7,687
Equity income (loss)	(1,327)	(54)	318	(481)	(1,718)	406	(17)	-	(2,873)	2,598
Reclassification as liability	-	-	-	-	(1,571)	-	-	-	(1,571)	(178)
Balances at end of year	51,462	42	69,849	2,357	3,889	68,873	7,027	253	203,752	193,795

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Mape Incorporação e Empreendimentos Ltda.

Mape is mainly engaged in developing, administrating, purchasing and selling own properties.

Touro Empreendimentos Imobiliários e Participações Ltda.

Touro Empreendimentos Imobiliários e Participações is mainly engaged in developing, administrating, purchasing and selling own properties.

Tupi Rio Transportes S.A.

Tupi Rio is mainly engaged in road transport at the municipal, state and interstate levels, using its own fleet and/or a third party's for freight in general and for transporting bagged and bulk cargo, liquid, gaseous and special cargo, or cargo stored in containers, as well as hazardous products.

Tupi Mineradora de Calcário Ltda.

Tupi Mineradora is mainly engaged in exploring and using mineral reserves, as well as in exploring agriculture, livestock, afforestation and reforestation, with the sale of products from these activities.

Tupi do Nordeste Ltda.

Tupi do Nordeste is mainly engaged in exploring agriculture, livestock, afforestation and reforestation, with the sale of products from these activities.

Britas Arujá Ltda.

Britas Arujá is an entity in pre-operating stage that is mainly engaged in exploring, using, researching and mining mineral reserves, including granite grit found in Brazilian territory, and trading products deriving from such activities.

Tupimec Indústria Mecânica Ltda.

Tupimec is mainly engaged in manufacturing and installing industrial machinery and equipment and repair and maintenance services for railway equipment. The Company has had its operations suspended since March 2016.

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REORGANIZATION

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11. Property, plant and equipment (PPE)

Parent Company					
Accounts	Cost	06/30/2026	12/31/2025		Annual depreciation rates
		Accumulated depreciation/depletion	Net	Net	
Plots of land	29,898	-	29,898	29,898	
Buildings	108,891	(39,774)	69,117	70,205	2%
Industrial machinery, equipment and facilities	736,025	(374,552)	361,473	370,767	3.33%
Furniture and fixtures	3,783	(3,295)	488	514	10%
Vehicles	8,740	(7,548)	1,192	1,700	20%
Railway wagons	31,253	(10,755)	20,498	21,181	3.33%
Leasehold improvements	1,081	(910)	171	175	(*)
Machinery and equipment to be installed	5,584	-	5,584	6,339	3.33%
Construction in progress	45,478	-	45,478	33,028	-
Advances to suppliers	816	-	816	-	-
Limestone mines	31,874	(5,617)	26,257	18,024	(**)
Others	7,143	(6,558)	585	752	4% to 20%
	<u>1,010,566</u>	<u>(449,009)</u>	<u>561,557</u>	<u>552,583</u>	

Consolidated					
Accounts	Cost	06/30/2026	12/31/2025		Annual depreciation rates
		Accumulated depreciation/depletion	Net	Net	
Plots of land	53,578	-	53,578	53,580	
Buildings	108,921	(39,800)	69,121	70,208	2%
Industrial machinery, equipment and facilities	737,553	(375,506)	362,047	371,356	3.33%
Furniture and fixtures	3,804	(3,307)	497	523	10%
Vehicles	19,291	(15,018)	4,273	5,454	20%
Railway wagons	31,253	(10,755)	20,498	21,181	3.33%
Leasehold improvements	1,081	(910)	171	175	(*)
Machinery and equipment to be installed	5,584	-	5,584	6,339	3.33%
Construction in progress	50,431	-	50,431	37,665	
Advances to suppliers	11,279	-	11,279	10,352	
Limestone mines	31,874	(5,617)	26,257	18,024	(**)
Others	7,651	(6,571)	1,080	1,245	4% to 20%
	<u>1,062,300</u>	<u>(457,484)</u>	<u>604,816</u>	<u>596,102</u>	

(*) Depreciation according to the terms of lease agreements;

(**) Limestone mines are amortized according to the period of depletion in proportion to the extracted ore.

As at June 30, 2026, the amount of R\$ 12,964 (R\$ 12,293 as at June 30, 2025), referring to depreciation, was accounted for as cost of goods sold.

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The changes in PPE in the periods ended June 30, 2026 and December 31, 2025, were as follows:

Parent Company													
Cost of PPE	Plots of land	Buildings	Industrial machinery, equipment and facilities	Furniture and fixtures	Vehicles	Railway wagons	Leasehold improvements	Machinery and equipment to be installed	Construction in progress	Advances to suppliers	Limestone mines	Others	Total
Balances as at December 31, 2025	29,898	108,891	735,893	3,763	8,740	30,334	1,081	6,339	33,027	-	23,374	7,143	988,483
Additions	-	-	-	-	-	848	-	2,955	13,545	101	8,500	-	25,949
Transfers	-	-	148	20	-	73	-	(909)	(148)	816	-	-	-
Write-offs	-	-	(16)	-	-	(2)	-	(2,801)	(946)	(101)	-	-	(3,866)
Balances as at June 30, 2026	29,898	108,891	736,025	3,783	8,740	31,253	1,081	5,584	45,478	816	31,874	7,143	1,010,566
Parent Company													
Depreciation of PPE	Plots of land	Buildings	Industrial machinery, equipment and facilities	Furniture and fixtures	Vehicles	Railway wagons	Leasehold improvements	Machinery and equipment to be installed	Construction in progress	Advances to suppliers	Limestone mines	Others	Total
Balances as at December 31, 2025	-	(38,687)	(365,124)	(3,249)	(7,041)	(9,152)	(906)	-	-	-	(5,350)	(6,391)	(435,900)
Additions	-	(1,087)	(9,428)	(46)	(507)	(1,603)	(4)	-	-	-	(267)	(167)	(13,109)
Transfers	-	-	-	-	-	-	-	-	-	-	-	-	-
Write-offs	-	-	-	-	-	-	-	-	-	-	-	-	-
Balances as at June 30, 2026	-	(39,774)	(374,552)	(3,295)	(7,548)	(10,755)	(910)	-	-	-	(5,617)	(6,558)	(449,009)
Balances as at June 30, 2026	29,898	69,117	361,473	488	1,192	20,498	171	5,584	45,478	816	26,257	585	561,557
Parent Company													
Cost of PPE	Plots of land	Buildings	Industrial machinery, equipment and facilities	Furniture and fixtures	Vehicles	Railway wagons	Leasehold improvements	Machinery and equipment to be installed	Construction in progress	Advances to suppliers	Limestone mines	Others	Total
Balances as at December 31, 2024	29,775	108,891	716,697	3,696	8,559	28,584	1,011	2,714	41,365	591	23,136	7,060	972,079
Additions	-	-	2,725	51	-	1,433	-	2,369	13,910	732	-	81	21,301
Transfers	123	-	17,895	25	181	317	70	1,306	(20,157)	-	238	2	-
Write-offs	-	-	(1,424)	(9)	-	-	-	(50)	(2,091)	(1,323)	-	-	(4,897)
Balances as at December 31, 2025	29,898	108,891	735,893	3,763	8,740	30,334	1,081	6,339	33,027	-	23,374	7,143	988,483
Parent Company													
Depreciation of PPE	Plots of land	Buildings	Industrial machinery, equipment and facilities	Furniture and fixtures	Vehicles	Railway wagons	Leasehold improvements	Machinery and equipment to be installed	Construction in progress	Advances to suppliers	Limestone mines	Others	Total
Balances as at December 31, 2024	-	(36,500)	(345,750)	(3,168)	(5,950)	(6,003)	(895)	(905)	-	-	(4,929)	(6,030)	(410,130)
Additions	-	(2,187)	(18,557)	(93)	(1,091)	(3,149)	(11)	(30)	-	-	(421)	(365)	(25,904)
Transfers	-	-	(935)	-	-	-	-	935	-	-	-	-	-
Write-offs	-	-	118	12	-	-	-	-	-	-	-	4	134
Balances as at December 31, 2025	-	(38,687)	(365,124)	(3,249)	(7,041)	(9,152)	(906)	-	-	-	(5,350)	(6,391)	(435,900)
Balances as at December 31, 2025	29,898	70,204	370,769	514	1,699	21,182	175	6,339	33,027	-	18,024	752	552,583

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Consolidated													
Cost of PPE	Plots of land	Buildings	Industrial machinery, equipment and facilities	Furniture and fixtures	Vehicles	Railway wagons	Leasehold improvements	Machinery and equipment to be installed	Construction in progress	Advances to suppliers	Limestone mines	Others	Total
Balances as at December 31, 2025	53,578	108,921	737,421	3,784	19,291	30,334	1,081	6,339	37,665	10,351	23,374	7,647	1,039,786
Additions	-	-	-	20	-	848	-	2,955	14,160	212	8,500	7	26,702
Transfers	-	-	148	-	-	73	-	(909)	(149)	817	-	-	(20)
Write-offs	-	-	(16)	-	-	(2)	-	(2,801)	(1,245)	(101)	-	(3)	(4,168)
Balances as at June 30, 2026	53,578	108,921	737,553	3,804	19,291	31,253	1,081	5,584	50,431	11,279	31,874	7,651	1,062,300
Consolidated													
Depreciation of PPE	Plots of land	Buildings	Industrial machinery, equipment and facilities	Furniture and fixtures	Vehicles	Railway wagons	Leasehold improvements	Machinery and equipment to be installed	Construction in progress	Advances to suppliers	Limestone mines	Others	Total
Balances as at December 31, 2025	-	(38,712)	(366,062)	(3,260)	(13,838)	(9,152)	(906)	-	-	-	(5,350)	(6,404)	(443,684)
Additions	-	(1,088)	(9,444)	(47)	(1,180)	(1,603)	(4)	-	-	-	(267)	(167)	(13,800)
Transfers	-	-	-	-	-	-	-	-	-	-	-	-	-
Write-offs	-	-	-	-	-	-	-	-	-	-	-	-	-
Balances as at June 30, 2026	-	(39,800)	(375,506)	(3,307)	(15,018)	(10,755)	(910)	-	-	-	(5,617)	(6,571)	(457,484)
Balance as at June 30, 2026	53,578	69,121	362,047	497	4,273	20,498	171	5,584	50,431	11,279	26,257	1,080	604,816
Consolidated													
Cost of PPE	Plots of land	Buildings	Industrial machinery, equipment and facilities	Furniture and fixtures	Vehicles	Railway wagons	Leasehold improvements	Machinery and equipment to be installed	Construction in progress	Advances to suppliers	Limestone mines	Others	Total
Balances as at December 31, 2024	53,413	108,921	718,183	3,714	18,723	28,584	1,011	2,714	44,162	1,239	23,136	7,558	1,011,358
Additions	42	-	2,767	54	567	1,433	-	2,369	15,751	10,900	-	87	33,970
Transfers	123	-	17,895	25	181	317	70	1,306	(20,157)	-	238	2	-
Write-offs	-	-	(1,424)	(9)	(180)	-	-	(50)	(2,091)	(1,788)	-	-	(5,542)
Balances as at December 31, 2025	53,578	108,921	737,421	3,784	19,291	30,334	1,081	6,339	37,665	10,351	23,374	7,647	1,039,786
Consolidated													
Depreciation of PPE	Plots of land	Buildings	Industrial machinery, equipment and facilities	Furniture and fixtures	Vehicles	Railway wagons	Leasehold improvements	Machinery and equipment to be installed	Construction in progress	Advances to suppliers	Limestone mines	Others	Total
Balances as at December 31, 2024	-	(36,525)	(346,659)	(3,178)	(11,617)	(6,003)	(895)	(905)	-	-	(4,929)	(6,043)	(416,754)
Additions	-	(2,187)	(18,586)	(94)	(2,401)	(3,149)	(11)	(30)	-	-	(421)	(365)	(27,244)
Transfers	-	-	(935)	-	-	-	-	935	-	-	-	-	-
Write-offs	-	-	118	12	180	-	-	-	-	-	-	4	314
Balances as at December 31, 2025	-	(38,712)	(366,062)	(3,260)	(13,838)	(9,152)	(906)	-	-	-	(5,350)	(6,404)	(443,684)
Balances as at December 31, 2025	53,578	70,209	371,359	524	5,453	21,182	175	6,339	37,665	10,351	18,024	1,243	596,102

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12. Right-of-use assets and lease liabilities

12.1. Right-of-use asset

	06/30/2026	12/31/2025
Right of use - CPC 06 - assets	20,958	-
Total	20,958	-
	06/30/2026	12/31/2025
Lease liabilities - CPC 06 - Short-Term Liabilities	(7,118)	-
Lease liabilities - CPC 06 - Long-Term Liabilities	(14,237)	-
Total	(21,355)	-

a) Changes in right of use:

	Operating leases	Total
Balances as at December 31, 2025	-	-
Additions	21,355	21,355
Write-offs	-	-
Amortization	(397)	(397)
Balances as at June 30, 2026	20,958	20,958

b) Changes in amortization:

	Operating leases	Total
Balances as at December 31, 2025	-	-
Amortization	(397)	(397)
Balances as at June 30, 2026	(397)	(397)
Net residual value	20,958	20,958
Balances as at December 31, 2025	-	-
Balances as at June 30, 2026	20,958	20,958

12.2. Lease liabilities

a) Breakdown of balances:

	06/30/2026	12/31/2025
Current Lease liabilities	7,118	-
	7,118	-
Noncurrent Lease liabilities	14,237	-
	14,237	-

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b) Changes in balances:

	Payments of lease liabilities < One year	Payment of lease liabilities > One year
Balances as at December 31, 2025	-	-
Additions to leases for the period	7,118	14,237
Payment of lease liabilities	-	-
Recognition of interest	-	-
Reclassification	-	-
Write-off of leases for the period	-	-
Balances as at June 30, 2026	<u>7,118</u>	<u>14,237</u>

13. Intangible assets

	Parent Company				Consolidated			
	Goodwill	Mining rights	Others	Total	Goodwill	Mining rights	Others	Total
Balances as at December 31, 2025	33,195	35,186	612	68,993	33,195	67,452	756	101,403
Additions	-	-	1	1	-	33	1	34
Write-offs	-	-	-	-	-	-	-	-
Amortization	-	-	(87)	(87)	-	-	(87)	(87)
Balances as at June 30, 2026	<u>33,195</u>	<u>35,186</u>	<u>526</u>	<u>68,907</u>	<u>33,195</u>	<u>67,485</u>	<u>670</u>	<u>101,350</u>

	Parent Company				Consolidated			
	Goodwill	Mining rights	Others	Total	Goodwill	Mining rights	Others	Total
Balances as at December 31, 2024	93,564	35,186	190	128,940	93,564	67,260	334	161,158
Additions	-	-	591	591	-	192	591	783
Write-offs	(60,369)	-	-	(60,369)	(60,369)	-	-	(60,369)
Amortization	-	-	(169)	(169)	-	-	(169)	(169)
Balances as at December 31, 2025	<u>33,195</u>	<u>35,186</u>	<u>612</u>	<u>68,993</u>	<u>33,195</u>	<u>67,452</u>	<u>756</u>	<u>101,403</u>

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14. Loans and financing (Consolidated)

	06/30/2026		12/31/2025		Current status
	Current	No Current	Current	No Current	
Parent Company					
Domestic currency					
Cimentos Fundo de Investimento em Participações					Credit, previously from first-priority claim held by Megeve Capital LLC, transferred to Cimentos Fundo de Investimento em Participações Multiestratégia de Responsabilidade Limitada on December 13, 2023, becoming then a priority claim credit, subject to the conditions of the New Plan approved on July 3, 2024. On August 9, 2024, Cimentos subscribed debentures issued by the Company and paid them with the aforementioned Credit. Priority claim subject to the conditions of the New Plan approved on 07/03/2024. Issue of commercial Note in the total amount of R\$ 20 million, with 36-month maturity, CDI rate + 0.50% p.m. Bank Credit Note (CCB) transaction in the amount of R\$ 15 million with 72-month maturity and Central Bank overnight rate (SELIC) + 0.85% p.m.
Multiestratégia de Responsabilidade Limitada (subscriber) (1)	-	566,768	-	536,500	
Cimentos Fundo de Investimento em Participações Multiestratégia de Responsabilidade Limitada Banco C6 S.A. (2)	-	1,035	-	997	
BMP Sociedade de Crédito Direto S.A. (RED ASSET) (3)	11,623	13,017	6,615	8,212	
	2,798	10,227	2,827	11,591	
	14,421	591,047	9,442	557,300	
Foreign currency					
Notes					
<i>Sinosure - Facility Agreement</i> (Agricultural Bank of China)	29,519	680,293	30,856	706,422	Priority claim subject to the conditions of the New Plan approved on July 3, 2024.
Tupacta AG	1,688	4,914	1,768	5,226	Priority claim subject to the conditions of the New Plan approved on July 3, 2024.
Others	1,688	60,500	1,768	61,744	Priority claim subject to the conditions of the New Plan approved on July 3, 2024.
	922	4,063	967	4,268	
	33,817	749,770	35,359	777,660	
Parent Company	48,238	1,340,817	44,801	1,334,960	
Consolidated	48,238	1,340,817	44,801	1,334,960	

(1) The credit transferred remains guaranteed with mortgage of Fábrica de Pedra do Sino;

(2, 3) Credits guaranteed through pledge of properties of Touro Empr. Imobiliários e Participações and pledge of receivables.

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15. Related-party transactions

	06/30/2026								2025	
	Tupi Rio Transportes S.A.	Tupimec Indústria Mecânica Ltda	Tupi do Nordeste Ltda.	Touro Empreendimentos Imobiliários e Participações Ltda.	Tupi Mineradora de Calcário Ltda	Mape Incorporação e Empreendimentos Ltda.	Britas Arujá Ltda.	Alberto Koranyi Ribeiro	Total	Total
Noncurrent assets										
Advance for increase in capital	911	37	303	550	767	63	60	-	2,691	116
Current liabilities										
Dividend advance	-	-	-	-	-	15,583	-	-	15,583	15,584
Noncurrent liabilities										
Related-party transactions	-	-	-	-	-	-	-	3,769	3,769	3,833
Transactions										
Cost of goods sold and services rendered	(10,771)	-	-	-	-	-	-	-	(10,771)	(25,014)

Related-party transactions mainly refer to intercompany accounts, as well as services rendered and operation of the entities' businesses.

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16. Taxes and contributions in installments

These mainly refer to the installment payment of ICMS to the states of São Paulo, Minas Gerais and Rio de Janeiro:

Parent Company						
	06/30/2026			12/31/2025		
	Principal	Interest/fine	Total	Principal	Interest/fine	Total
Current liabilities	30,181	12,052	42,233	37,067	17,546	54,613
ICMS	25,648	7,172	32,820	31,520	15,595	47,115
Others	4,533	4,880	9,413	5,547	1,951	7,498
Noncurrent liabilities	67,355	4,004	71,359	64,024	7,371	71,395
ICMS	48,874	1,114	49,988	43,294	4,994	48,288
Others	18,481	2,890	21,371	20,730	2,377	23,107
	<u>97,536</u>	<u>16,056</u>	<u>113,592</u>	<u>101,091</u>	<u>24,917</u>	<u>126,008</u>
Consolidated						
	06/30/2026			12/31/2025		
	Principal	Interest/fine	Total	Principal	Interest/fine	Total
Current liabilities	30,384	12,352	42,736	37,785	17,578	55,363
ICMS	25,648	7,172	32,820	31,520	15,595	47,115
Others	4,736	5,180	9,916	6,265	1,983	8,248
Noncurrent liabilities	67,355	4,004	71,359	64,024	7,371	71,395
ICMS	48,874	1,114	49,988	43,294	4,994	48,288
Others	18,481	2,890	21,371	20,730	2,377	23,107
	<u>97,739</u>	<u>16,356</u>	<u>114,095</u>	<u>101,809</u>	<u>24,949</u>	<u>126,758</u>

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17. Taxes payable

	Parent Company		Consolidated	
	06/30/2026	12/31/2025	06/30/2026	12/31/2025
ICMS	56,373	20,548	56,396	20,556
PIS/COFINS	-	1,329	84	1,374
Tax on Services (ISS)	579	551	587	559
Withholding taxes/contributions	307	4,058	316	4,086
Others	238	20	321	20
	<u>57,497</u>	<u>26,506</u>	<u>57,704</u>	<u>26,595</u>

18. Other accounts payable

	Parent Company		Consolidated	
	06/30/2026	12/31/2025	06/30/2026	12/31/2025
Current liabilities				
Provision for contingency	4,092	-	4,092	-
Advances from customers	2,662	815	2,662	816
Provision - electricity	5,574	5,703	5,574	5,703
Profit sharing program	-	1,154	-	1,154
ICMS on unbilled shipment	-	2,119	-	2,119
Sales for future delivery	1,460	11,638	1,460	11,638
Others	378	3,467	378	3,503
	<u>14,166</u>	<u>24,896</u>	<u>14,166</u>	<u>24,933</u>
Noncurrent liabilities				
Provision for mine decommissioning (a)	8,500	-	8,500	-
	<u>8,500</u>	<u>-</u>	<u>8,500</u>	<u>-</u>

- (a) In accordance with the provisions of CPC 25 - Provisions, Contingent Liabilities and Contingent Assets, and CPC 27 - Property, Plant and Equipment, the Company recognized, as at March 31, 2026, a provision for mine decommissioning in the amount of R\$ 8,500 thousand, recorded under noncurrent liabilities.

The provision relates to the legal obligation to perform environmental recovery and mine closure activities associated with the operating mining unit, comprising the estimated costs of decommissioning, environmental restoration, monitoring, and other measures set out in the Mine Closing Plan and the applicable environmental licensing requirements.

The provision was measured based on Management's best estimate of the future disbursement required to settle these obligations, taking into account specialized technical studies, long-term assumptions regarding the mine's remaining useful life, and other information available as at the reporting date of the financial statements. The offsetting entry arising from the recognition of the provision was recorded within PPE as part of the cost of the mining assets related to the operating ore deposit and is recognized in profit or loss over the economic useful life of the respective assets through depreciation and amortization.

Revisions to the estimated costs, execution terms, or other assumptions used in measuring the obligation will be recognized prospectively, in accordance with the applicable accounting policies and standards.

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19. Equity

a) Capital stock

On December 9, 2024, the conversion of all 11,792 preferred, registered, book-entry shares with no par value issued by the Company into common, registered, book-entry and with no par value was approved at General Meeting. As a result of such conversion, the Company's capital stock became exclusively composed by 23,585 common, registered, book-entry shares with no par value.

At the same meeting, the split of all shares issued was approved at 1:1,000 ratio, so that, for each common share, 1,000 new common shares issued by the Company were created and linked to their holder, with the same rights and benefits. Accordingly, the Company's capital stock became exclusively composed by 23,585,000 common, registered, book-entry shares with no par value.

In compliance with the Company's Court-ordered reorganization plan and the terms agreed with certain creditors from first-priority claim of the Company, the increase in the Company's capital stock in the total amount of R\$ 40,545 was approved, of which R\$ 35,208 was intended to the Company's capital stock, and R\$ 5,337 was intended to the Company's capital reserve account, through the issue of 23,117,906 new common, registered, book-entry shares with no par value.

As at June 30, 2026, the Company's fully subscribed and paid-in capital stock is R\$ 334,017, represented by 46,702,906 registered, common, book-entry shares without par value.

b) Capital reserves

The goodwill reserve represents excess value upon issue or capitalization in relation to basic share value on the date of issue.

c) Statutory reserve

This reserve is recognized through allocation of 5% of net profit for the year until it reaches 20% of capital stock, which is the limit provided for in corporate law, and may be used to absorb accumulated losses.

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d) Appropriated retained earnings

This account is recognized by retaining part of net profit for the year, if any. Such retention is based on the capital budget prepared by Management and approved by Shareholders in the Annual General Meeting, and is intended to be used in the Company's future investments.

e) Dividends

The shareholders are entitled to mandatory minimum dividends of 25% on annual net profit, after adjustments and deductions provided by the Law, including the deduction of accumulated losses, if any, and the allocation of 5% to the statutory reserve until 20% of paid-in capital stock.

f) Earnings (losses) per share

In compliance with CPC 41, the Company presents the following statements on earnings (losses) per share for the periods ended June 30, 2026 and 2025.

Basic earnings (losses) per share are calculated by dividing net profit (loss) for the period attributable to holders of the parent company's common shares by the weighted average of common shares outstanding during the period.

The following tables present profit or loss and share information used to calculate basic and diluted losses per share:

	06/30/2026		06/30/2025	
	Common shares	Total	Common shares	Total
Net profit or loss for the year	(21,284)	(21,284)	31,285	31,285
Weighted average number of shares (in thousands of shares)	46,702	46,702	46,702	46,702
Basic and diluted earnings/(losses) per share	<u>(0.4557)</u>	<u>(0.4557)</u>	<u>0.6699</u>	<u>0.6699</u>

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20. Income Tax and Social Contribution

Reconciliation of Income Tax and Social Contribution expenses:

	Parent Company							
	Income Tax				Social Contribution			
	2nd quart/2026 - Quarterly taxable income	1st quart/2026 - Quarterly taxable income	2nd quart/2025 - Quarterly taxable income	1st quart/2025 - Quarterly taxable income	2nd quart/2026 - Quarterly taxable income	1st quart/2026 - Quarterly taxable income	2nd quart/2025 - Quarterly taxable income	1st quart/2025 - Quarterly taxable income
(Loss)/income before taxes	(12,792)	(16,210)	9,302	37,256	(12,792)	(16,210)	9,302	37,256
Additions								
Equity income (loss)	587	5,500	-	-	587	5,500	-	-
Depreciation - difference between Rate - Tax x corporate	1,635	1,635	1,567	1,428	1,635	1,635	1,567	1,428
Provision for contingencies	554	1,240	140	194	554	1,240	140	194
Other additions	505	-	1,063	1,163	-	-	-	163
Deductions								
Equity income (loss)	-	-	1,511	1,505	-	-	1,511	1,505
Exchange rate gains from (losses on) loans	6,245	41,976	42,983	66,793	6,245	41,976	42,983	66,793
Other deductions	-	-	-	862	-	-	-	-
Adjusted profit/(loss)	(15,756)	(49,811)	(32,422)	(29,119)	(16,261)	(49,811)	(33,485)	(29,257)
Applicable rates	25%	25%	25%	25%	9%	9%	9%	9%
Current Income Tax and Social Contribution	-	-	-	-	-	-	-	-
Tax debts accrued from deferred Income Tax and Social Contribution on temporary differences	(4,991)	10,666	(2,178)	(9,052)	(1,797)	3,840	(784)	(3,259)
Income Tax and Social Contribution on income (loss)	<u>(4,991)</u>	<u>10,666</u>	<u>(2,178)</u>	<u>(9,052)</u>	<u>(1,797)</u>	<u>3,840</u>	<u>(784)</u>	<u>(3,259)</u>

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	Consolidated							
	Income Tax				Social Contribution			
	2nd quart/2026 - Quarterly taxable income	1st quart/2026 - Quarterly taxable income	2nd quart/2025 - Quarterly taxable income	1st quart/2025 - Quarterly taxable income	2nd quart/2026 - Quarterly taxable income	1st quart/2026 - Quarterly taxable income	2nd quart/2025 - Quarterly taxable income	1st quart/2025 - Quarterly taxable income
(Loss)/income before taxes	(12,212)	(15,606)	9,508	37,378	(12,212)	(15,606)	9,508	37,378
Additions								
Profit or loss of controlled companies under the deemed profit method	4,266		-	-	4,266		-	-
Depreciation - difference between Rate - Tax x corporate	1,635	4,462	1,567	1,428	1,635	4,462	1,567	1,428
Provision for contingencies	554	1,635	140	194	554	1,635	140	194
Other additions	505	1,240	1,063	1,163	-	1,240	-	163
Deductions								
Profit or loss of controlled companies under the deemed profit method	-	-	1,357	1,679	-	-	1,357	1,679
Exchange rate gains from (losses on) loans	6,245	41,973	42,983	66,793	6,245	41,973	42,983	66,793
Other deductions	-	-	-	862	-	-	-	862
Adjusted profit/(loss)	(11,497)	(50,242)	(32,062)	(29,171)	(12,002)	(50,242)	(33,125)	(30,171)
Applicable rates	25%	25%	25%	25%	9%	9%	9%	9%
Current Income Tax and Social Contribution	-	-	-	-	-	-	-	-
Current Corporate Income Tax (IRPJ) and Social Contribution (CSLL) of controlled companies - taxable income	-	-	(82)	(25)	-	-	(32)	(11)
IRPJ and CSLL - Deemed profit	(423)	(441)	(64)	(60)	(157)	(163)	(27)	(26)
Tax debts accrued from deferred Income Tax and Social Contribution on temporary differences	(4,991)	10,666	(2,178)	(9,052)	(1,797)	3,840	(784)	(3,259)
Income Tax and Social Contribution on income (loss)	(5,414)	10,225	(2,324)	(9,137)	(1,954)	3,677	(843)	(3,296)

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a) Breakdown of deferred Income Tax and Social Contribution

	Parent company and Consolidated	
	06/30/2026	12/31/2025
Income Tax and Social Contribution losses	193,842	182,127
Provisions for contingencies	1,754	1,754
Taxed transactions on a cash basis - (exchange rate gains or losses/interest on loans)	39,437	55,832
Deferred IRPJ and CSLL tax assets	235,033	239,713
Deferred IRPJ and CSLL on temporary differences	(88,299)	(89,411)
Tax amortization of goodwill	-	(11,286)
Deferred IRPJ and CSLL tax liabilities	(88,299)	(100,697)
	<u>146,734</u>	<u>139,016</u>

Considering expected generation of taxable income in the next years, the Company recognized deferred Income Tax and Social Contribution on the balance of tax losses.

21. Provisions for contingencies

The Company and its controlled companies are parties to lawsuits and administrative proceedings in the course of their operations, regarding tax, labor, civil and other issues. Based on the opinion of its legal counselors, the Company conducts an analysis of pending lawsuits and recognizes a provision in an amount deemed sufficient to cover estimated losses on ongoing lawsuits for those with expectation of probable loss.

As at June 30, 2026, the Company maintains a provision for contingencies arising from labor and tax discussions whose likelihood of loss is probable, in the amount of R\$ 5,158 (R\$ 5,158 as at December 31, 2025):

	Parent Company		Consolidated	
	06/30/2026	12/31/2025	06/30/2026	12/31/2025
Initial balances	5,158	4,588	5,158	4,588
New	-	1,870	-	1,870
Adjustment	-	(562)	-	(562)
Concluded/Reclassified	-	(738)	-	(738)
Final balances	<u>5,158</u>	<u>5,158</u>	<u>5,158</u>	<u>5,158</u>

As at June 30, 2026, the Company has court deposits in the amount of R\$ 14,212 in its consolidated statements of financial position (R\$ 13,479 as at December 31, 2025).

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In addition, the Company and its controlled companies are parties to civil, labor and tax proceedings whose likelihood of an unfavorable outcome has been classified as possible by Management and its legal counselors. Therefore, no provision for contingencies was set up.

As at June 30, 2026, the amount of such contingencies was R\$ 92,501 (R\$ 92,501 as at December 31, 2025), as follows:

Type	Parent Company		Consolidated	
	06/30/2026	12/31/2025	06/30/2026	12/31/2025
Tax contingencies	6,745	6,745	86,415	86,415
Labor contingencies	2,794	2,794	2,794	2,794
Civil contingencies	3,246	3,246	3,292	3,292
	<u>12,785</u>	<u>12,785</u>	<u>92,501</u>	<u>92,501</u>

22. Net operating revenue

	Parent Company		Consolidated	
	06/30/2026	06/30/2025	06/30/2026	06/30/2025
Gross sales revenue				
Sales of goods	332,258	315,890	332,834	317,705
Deductions from sales	(85,158)	(79,629)	(86,378)	(81,535)
Sales returns	(3,955)	(432)	(3,955)	(432)
ICMS on sales	(55,802)	(55,009)	(55,989)	(55,530)
PIS and COFINS on sales	(25,163)	(24,188)	(26,159)	(25,542)
Others	(238)	-	(275)	(31)
Net operating revenue	<u>247,100</u>	<u>236,261</u>	<u>246,456</u>	<u>236,170</u>

23. General and administrative expenses

	Parent Company		Consolidated	
	06/30/2026	06/30/2025	06/30/2026	06/30/2025
Expenses on remuneration, charges and benefits	(11,715)	(12,495)	(11,953)	(12,637)
Lawyers' fees	(1,833)	(3,935)	(1,848)	(3,938)
Lease of properties/vehicles/equipment	(190)	(172)	(246)	(199)
Travel expenses	(688)	(511)	(711)	(530)
Third-party/consulting services	(2,664)	(1,806)	(2,810)	(1,908)
Others	(3,768)	(2,304)	(4,601)	(2,842)
	<u>(20,858)</u>	<u>(21,223)</u>	<u>(22,169)</u>	<u>(22,054)</u>

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24. Other operating revenues, net

	Parent Company		Consolidated	
	06/30/2026	06/30/2025	06/30/2026	06/30/2025
PIS/COFINS credit	507	811	507	811
Write-off of PPE/ investments	-	-	-	120
ICMS on shipments	(21)	(414)	(21)	(414)
Taxes paid in installments	(1,381)	(901)	(2,085)	(901)
Provision for losses - notes	-	-	(4,089)	-
Inventory adjustment	804	44	804	44
Innominate fund	-	172	-	172
Others	(386)	552	(326)	545
	<u>(477)</u>	<u>264</u>	<u>(5,210)</u>	<u>377</u>

25. Net financial income

	Parent Company		Consolidated	
	06/30/2026	06/30/2025	06/30/2026	06/30/2025
Financial expenses				
Interest on loans	(53,082)	(48,739)	(53,082)	(48,739)
Interest/ fines on tax installment payments	(10,644)	(19,732)	(10,761)	(19,762)
Discounts granted	-	-	-	-
Exchange rate gains from (losses on) loans	-	-	-	-
Contractual expenses - debt restructuring	-	-	-	-
Other financial expenses	(417)	(955)	(430)	(974)
	<u>(64,143)</u>	<u>(69,426)</u>	<u>(64,273)</u>	<u>(69,475)</u>

	Parent Company		Consolidated	
	06/30/2026	06/30/2025	06/30/2026	06/30/2025
Financial revenues				
Discounts obtained	404	22	405	22
Interest on financial investments	240	781	1,198	3,833
Interest received from customers	304	287	304	287
Exchange rate gains from (losses on) loans	48,222	109,932	48,222	109,932
Other interest gains (mainly SELIC interest on PIS/COFINS recoverable)	2,149	3,058	2,211	3,236
	<u>51,319</u>	<u>114,080</u>	<u>52,340</u>	<u>117,310</u>
	<u>(12,824)</u>	<u>44,654</u>	<u>(11,933)</u>	<u>47,835</u>

26. Segment reporting

Management groups entities into two distinct segments:

a) Cement

Whose main purpose is the manufacture of all types of cement and mortar at the Company's production facilities.

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b) Own properties management and development

This segment is mainly engaged in developing and administrating own properties. This activity is conducted by two of the Company's controlled companies.

Management monitors operating income of its business units separately for the purpose of making decisions on the allocation of funds and assessment of performance.

The segment's performance is appraised based on operating income, measured in a manner consistent with that reported in the consolidated financial statements.

The Company's segment information is presented in the table below:

	06/30/2026				
	Cement	Real estate management and development	Others	Exclusions	Total Consolidated
Net revenue	247,100	-	10,127	(10,771)	246,456
Gross profit	18,311	-	249	-	18,560
Depreciation and amortization	(13,596)	-	(690)	-	(14,286)
Operating income/(loss)	(10,090)	(5,176)	(619)	-	(15,885)
Financial income	(12,824)	910	(19)	-	(11,933)
Equity income (loss)	(6,088)	-	-	6,088	-
Profit (loss) before taxes	(29,002)	(4,266)	(638)	6,088	(27,818)
Income Tax and Social Contribution	7,718	(1,184)	-	-	6,534
Noncontrolling interest	-	-	-	-	-
Net profit/(loss)	(21,284)	(5,450)	(638)	6,088	(21,284)
Current assets	199,310	96,101	15,111	(1,193)	309,329
Noncurrent assets	1,013,609	20,584	71,316	(215,690)	889,819
Current liabilities	285,598	1,794	3,833	(19,467)	271,758
Noncurrent liabilities	1,449,953	-	18	-	1,449,971

	06/30/2025				
	Cement	Real estate management and development	Others	Exclusions	Total Consolidated
Net revenue	236,261	-	13,687	(13,778)	236,170
Gross profit	27,324	-	881	-	28,205
Depreciation and amortization	(12,981)	-	(664)	-	(13,645)
Operating income/(loss)	(1,112)	(167)	330	-	(949)
Financial income	44,654	3,203	(22)	-	47,835
Equity income (loss)	3,016	-	-	(3,016)	-
Profit (loss) before taxes	46,558	3,036	308	(3,016)	46,886
Income Tax and Social Contribution	(15,273)	(177)	(150)	-	(15,600)
Noncontrolling interest	-	-	-	(1)	(1)
Net profit/(loss)	31,285	2,859	158	(3,017)	31,285
Current assets	205,796	96,015	13,344	(6,860)	308,295
Noncurrent assets	999,498	25,297	71,021	(219,067)	876,749
Current liabilities	205,577	103	10,450	(29,274)	186,856
Noncurrent liabilities	1,407,085	-	80	(1,661)	1,405,504

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27. Financial instruments and risk management

27.1. Analysis of financial instruments

The fair value of financial assets and liabilities is included in the amount at which the instrument could be exchanged in a current transaction between willing parties, and not in a sale or forced liquidation. The following methods and assumptions were used to estimate fair value:

- Cash and cash equivalents, trade accounts receivable, trade accounts payable and other short-term obligations approximate their respective book value mostly due to the short-term maturity of these instruments;
- The fair value of receivables does not significantly differ from the book balances, since it is monetarily restated consistently with market rates and/or is adjusted by the provision for impairment.

The interest rates on loans and financing arrangements are fixed and consistent with those prevailing in the market; therefore, the reported book values approximate their respective fair values.

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The classification of financial assets of the Company and its controlled companies per category is as follows:

Parent Company						
Financial assets	06/30/2026			12/31/2025		
	Amortized cost	Fair value through profit or loss	Total	Amortized cost	Fair value through profit or loss	Total
Cash and cash equivalents	2,166	-	2,166	14,807	-	14,807
Accounts receivable	31,227	-	31,227	18,311	-	18,311
Notes receivable and receivables from third parties	380	-	380	1,948	-	1,948
Related-party transactions	2,691	-	2,691	116	-	116
	<u>36,464</u>	<u>-</u>	<u>36,464</u>	<u>35,182</u>	<u>-</u>	<u>35,182</u>

Consolidated						
Financial assets	06/30/2026			12/31/2025		
	Amortized cost	Fair value through profit or loss	Total	Amortized cost	Fair value through profit or loss	Total
Cash and cash equivalents	15,183	-	15,183	26,858	-	26,858
Financial investment	-	-	-	13,829	-	13,829
Accounts receivable	31,227	-	31,227	18,311	-	18,311
Notes receivable and receivables from third parties	11,938	-	11,938	5,975	-	5,975
	<u>58,348</u>	<u>-</u>	<u>58,348</u>	<u>64,973</u>	<u>-</u>	<u>64,973</u>

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27.2. Classification of financial instruments by category

The main financial liabilities of the Company and its controlled companies may be classified and accounted for at fair value through profit or loss, as follows:

Financial liabilities	Parent Company	
	06/30/2026	12/31/2025
Trade accounts payable	88,507	87,761
Loans, financing and debentures	1,389,055	1,379,761
Related-party transactions	19,352	19,417
	<u>1,496,914</u>	<u>1,486,939</u>

Financial liabilities	Consolidated	
	06/30/2026	12/31/2025
Trade accounts payable	88,281	82,747
Loans, financing and debentures	1,389,055	1,379,761
Related-party transactions	3,769	3,833
	<u>1,481,105</u>	<u>1,466,341</u>

27.3. Risk management

The financial transactions of the Company and its controlled companies are previously approved by the Company's Management and performed through the finance area according to conservative strategies, focusing on safety, profitability and liquidity. Hedging mechanisms are adopted against financial risks arising from liabilities contracted, either in foreign or domestic currency, in order to manage exposure to exchange and interest rate risks.

The criteria for selection of financial institutions obey parameters that take into consideration ratings made available by renowned agencies specialized in the analysis of risk, equity, and concentration levels of transactions and resources. The main market risk factors that could affect the Company's business and that of its controlled companies are as follows:

a) Exchange rate risk

As per PRJ, approved on July 03, 2024, for the purposes of payment of class III unsecured creditors with US dollars credit who chose Options I, II or did not make the choice of payment (clauses 4.3.1.2, 4.3.1.3 and 4.3.1.4). If the Exchange Rate of translation from domestic currency to US dollars exceeds R\$ 7.00 / US\$ 1.00, any excess will be treated as a discount for all purposes.

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b) Credit risk

Financial instruments are exposed to credit risk, particularly cash and cash equivalents and accounts receivable. All operations are conducted with banks with acknowledged liquidity, thus minimizing such risks.

The risk of incurring losses resulting from difficulty in receiving amounts from customers is minimized since sales are spread among a large number of customers, and subject to an individually established credit limit.

(c) Liquidity risk

Liquidity risk represents the risk of scarcity and difficulty on the part of the Company in paying its debts. The Company and its controlled companies seek to align the maturity of their debts with the period of cash generation to avoid a mismatch and create the need for greater leverage.

The following table shows in detail the remaining contractual maturity of the Company's main financial liabilities and the contractual amortization terms. This table was prepared according to the undiscounted cash flows of financial assets and liabilities based on the nearest date of maturity of the respective obligations:

	Parent Company			Total
	Up to one year	One to three years	More than three years	
Loans and financing	48,238	175,096	1,165,721	1,389,055
Trade accounts payable	82,394	6,113	-	88,507
Advances from customers	2,661	-	-	2,661
Other financial liabilities	152,305	36,051	66,972	255,328
Balances as at June 30, 2026	<u>285,598</u>	<u>217,260</u>	<u>1,232,693</u>	<u>1,735,551</u>

	Consolidated			Total
	Up to one year	One to three years	More than three years	
Loans and financing	48,238	175,096	1,165,721	1,389,055
Trade accounts payable	82,150	6,131	-	88,281
Advances from customers	2,661	-	-	2,661
Other financial liabilities	138,709	36,051	66,972	241,732
Balances as at June 30, 2026	<u>271,758</u>	<u>217,278</u>	<u>1,232,693</u>	<u>1,721,729</u>

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28. Insurance coverage

The Company and its controlled companies take out insurance for their inventories and PPE items in the Named-perils and Civil Liability categories. In the risk assessment, the following aspects are considered: (a) decentralized location of industrial plants (Minas Gerais, Rio de Janeiro and São Paulo); (b) type of activities; and (c) accident prevention measures. Maximum Indemnity Limit (LMI) is R\$ 198,685 for the industrial plants.

The amounts of coverage take into consideration estimates to cover possible losses in sites with concentrated risks and maximum possible claim loss in a single event.

Risk assumptions adopted, due to their type, were established by Management.

29. Subsequent events

On July 6, 2026, the Company formalized a credit operation with BMP Sociedade de Crédito Direto S.A. through the issuance of a Commercial Note in the total amount of R\$ 13 million, maturing in 57 months and bearing interest at the SELIC rate plus 0.80% p.m., for working capital purposes. The operation is guaranteed through pledge of properties owned by its controlled company, Tupi Mineradora de Calcário Ltda., and the fiduciary assignment of notes.

In July 2026, the Company and its controlled company Mape Incorporação e Empreendimentos Ltda. signed a Transaction Agreement with the Brazilian Revenue Service, to close the administrative proceeding arising from an assessment that occurred in 2014 in which IRPJ and CSLL were charged on capital gains on the sale of real estate. The adjusted value of the debts charged on the proceeding in July was R\$ 79,278,718.14 and the maximum discount on the tax credit was obtained after the transaction, reducing it to approximately R\$ 27.5 million, of which 50% were settled through the use of income and social contribution tax loss credits held by Cimento Tupi, and the balance of approximately R\$ 13.7 million payable by Mape in 90 monthly installments.