

**Interim Financial Information
Individual and Consolidated**

**Livotech da Bahia Indústria e Comércio
S.A.**

June 30, 2026

with Independent auditor's review report on quarterly information

Livetech da Bahia Indústria e Comércio S.A.

Individual and consolidated interim financial information

June 30, 2026

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A free translation from Portuguese into English of Independent Auditor's Review Report on individual and consolidated interim financial information prepared in Brazilian currency in conformity with the rules issued by the Brazilian Securities and Exchange Commission (CVM)

Independent auditor's review report on quarterly information

To the Shareholders of
Livotech da Bahia Indústria e Comércio S.A.
Ilhéus – BA

Introduction

We have reviewed the individual and consolidated interim financial information of Livotech da Bahia Indústria e Comércio S.A. (the "Company"), contained in the Quarterly Information Form (ITR) for the quarter ended June 30, 2026, which comprises the statement of financial position as at June 30, 2026 and the statements of profit or loss and of comprehensive income for the three and six-month periods then ended, and the statements of changes in equity and of cash flows for the six-month period then ended, and notes to interim financial information.

The executive board is responsible for preparation of the individual and consolidated interim financial information in accordance with Accounting Pronouncement CPC 21 (R1) – *Interim Financial Reporting*, and with the IFRS accounting standard IAS 34 – *Interim Financial Reporting*, issued by the International Accounting Standards Board (IASB), as well as for the fair presentation of this information in conformity with the rules issued by the Brazilian Securities and Exchange Commission (CVM) applicable to the preparation of Quarterly Information (ITR). Our responsibility is to express a conclusion on this interim financial information based on our review.

Scope of review

We conducted our review in accordance with Brazilian and international standards on review engagements (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 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 auditing standards 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.

Conclusion on the individual and consolidated interim financial information

Based on our review, nothing has come to our attention that causes us to believe that the individual and consolidated interim financial information included in the quarterly information referred to above is not prepared, in all material respects, in accordance with CPC 21 (R1) and IAS 34 applicable to the preparation of Quarterly Information Form (ITR), and presented consistently with the rules issued by the Brazilian Securities and Exchange Commission (CVM).



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Other matters

Statements of value added

The quarterly information referred to above includes the individual and consolidated statements of value added (SVA) for the six-month period ended June 30, 2026, prepared under the responsibility of the Company's executive board and presented as supplementary information for purposes of the IAS 34. These statements have been subject to review procedures performed together with the review of the quarterly information with the objective to conclude whether they are reconciled to the interim financial information and the accounting records, as applicable, and whether their form and content are in accordance with the criteria set forth by Accounting Pronouncement CPC 09 – *Statement of Value Added*. Based on our review, nothing has come to our attention that causes us to believe that these statements of value added were not prepared, in all material respects, in accordance with the criteria set forth by this Standard and consistently with the individual and consolidated interim financial information taken as a whole.

São Paulo, August 12, 2026.

ERNST & YOUNG
Auditores Independentes S/S Ltda.
CRC SP034519/O

Lazaro Angelim Serruya
Accountant CRC 1DF-015801/O

Livotech da Bahia Indústria e Comércio S.A.

Statements of financial position
June 30, 2026 and December 31, 2025
(In thousands of Brazilian reais – R\$)

	Note	Individual		Consolidated	
		06/30/2026	12/31/2025	06/30/2026	12/31/2025
Assets					
Current assets					
Cash and cash equivalents	3	238,475	151,681	258,941	171,983
Accounts receivable	4	237,753	218,680	258,751	237,116
Inventories	6	152,037	134,873	169,484	147,179
Taxes recoverable	5.1	16,602	9,955	21,052	12,916
Advance to suppliers	10	9,647	17,434	10,135	17,867
Transactions with related parties	20 (b)	1,505	-	1,505	-
Prepaid expenses		337	331	1,637	390
Total current assets		656,356	532,954	721,505	587,451
Noncurrent assets					
Long-term receivables					
Accounts receivable	4	174,449	179,537	174,449	179,537
Judicial deposits		475	125	475	125
Taxes recoverable	5.1	824	3,603	824	3,603
Deferred taxes	5.2	62,561	65,012	62,561	65,012
Transactions with related parties	20 (b)	3,218	550	3,218	-
Other assets		4,028	3,214	4,028	3,214
Investments	7	51,767	51,020	-	-
Property, plant and equipment (PPE)	8	226,536	262,124	227,239	262,843
Intangible assets	9	69,012	79,957	70,024	80,672
Right-of-use asset	15	4,297	5,399	4,366	5,567
Total noncurrent assets		597,167	650,541	547,184	600,573
Total assets		1,253,523	1,183,495	1,268,689	1,188,024

	Note	Individual		Consolidated	
		06/30/2026	12/31/2025	06/30/2026	12/31/2025
Liabilities					
Current liabilities					
Trade accounts payable	11	85,449	58,155	96,557	58,371
Loans, financing and debentures	14	289,067	257,911	289,067	257,911
Payroll, social charges and benefits	12	8,379	7,873	9,359	8,810
Taxes payable	13	1,190	4,637	1,206	5,055
Lease liabilities	15	2,527	2,593	2,593	2,758
Transactions with related parties	20 (b)	1,717	-	1,717	-
Other obligations	16	19,015	14,750	21,498	17,093
		407,344	345,919	421,997	349,998
Noncurrent liabilities					
Loans, financing and debentures	14	357,199	357,732	357,199	357,732
Provisions for contingencies	17	5,002	4,317	5,002	4,317
Lease liabilities	15	2,862	4,021	2,862	4,021
Provision for investment losses	7	-	396	-	-
Transactions with related parties	20 (b)	3,218	-	3,218	-
Other obligations	16	1,910	5,596	1,910	5,596
		370,191	372,062	370,191	371,666
Equity					
Capital	18.1	401,739	401,739	401,739	401,739
Capital reserves	18	236,632	236,632	236,632	236,632
Profit reserves	18.6	(179,146)	(179,146)	(179,146)	(179,146)
Profit for the period	18	9,864	-	9,864	-
Other comprehensive income	18	6,899	6,289	6,899	6,289
		475,988	465,514	475,988	465,514
Noncontrolling interests		-	-	513	846
Total equity		475,988	465,514	476,501	466,360
Total liabilities and equity		1,253,523	1,183,495	1,268,689	1,188,024

See accompanying notes.

Livotech da Bahia Indústria e Comércio S.A.

Statements of profit or loss

Three and six-month periods ended June 30, 2026 and 2025

(In thousands of Brazilian reais – R\$)

	Note	Individual				Consolidated			
		04/01/2026 to 06/30/2026	01/01/2026 to 06/30/2026	04/01/2025 to 06/30/2025	01/01/2025 to 06/30/2025	04/01/2026 to 06/30/2026	01/01/2026 to 06/30/2026	04/01/2025 to 06/30/2025	01/01/2025 to 06/30/2025
Net revenue	21	184,165	355,282	210,010	417,284	198,324	389,824	222,235	435,790
Cost of sales and services	22	(139,049)	(263,941)	(155,397)	(299,769)	(153,427)	(295,422)	(165,396)	(314,683)
Gross profit		45,116	91,341	54,613	117,515	44,897	94,402	56,839	121,107
Operating income (expenses)									
Selling expenses	23	(4,347)	(14,517)	(20,466)	(30,149)	(2,658)	(12,204)	(22,350)	(32,101)
General and administrative expenses	23	(24,429)	(46,299)	(19,684)	(39,582)	(27,027)	(51,116)	(21,779)	(43,264)
Other operating income (expenses)	23	5,482	9,962	(4,152)	(9,460)	4,603	8,649	(4,498)	(10,165)
Equity accounting	7	(2,108)	(832)	(1,987)	(2,385)	-	-	-	-
		(25,402)	(51,686)	(46,289)	(81,576)	(25,082)	(54,671)	(48,627)	(85,530)
Profit before finance income (costs) and income and social contribution taxes		19,714	39,655	8,324	35,939	19,815	39,731	8,212	35,577
Finance income		18,458	36,738	16,386	29,338	18,535	37,035	16,824	30,061
Finance costs		(30,841)	(62,645)	(44,365)	(72,959)	(31,095)	(63,112)	(44,525)	(73,140)
Finance income (costs)	24	(12,383)	(25,907)	(27,979)	(43,621)	(12,560)	(26,077)	(27,701)	(43,079)
Profit (loss) before income and social contribution taxes		7,331	13,748	(19,655)	(7,682)	7,255	13,654	(19,489)	(7,502)
Current income and social contribution taxes	19	(958)	(1,433)	3,296	(833)	(958)	(1,433)	3,189	(940)
Deferred income and social contribution taxes	19	(3,462)	(2,451)	(444)	(139)	(3,462)	(2,451)	(444)	(139)
Profit (loss) for the period		2,911	9,864	(16,803)	(8,654)	2,835	9,770	(16,744)	(8,581)
Attributable to:									
Controlling interests						2,911	9,864	(16,803)	(8,654)
Noncontrolling interests						(76)	(94)	59	73
Basic and diluted earnings (loss) per share	18					0.0451	0.1569	(0.2664)	(0.1365)

See accompanying notes.

Livetech da Bahia Indústria e Comércio S.A.

Statements of comprehensive income (loss)

Three and six-month periods ended June 30, 2026 and 2025

(In thousands of Brazilian reais – R\$)

		Individual			
		04/01/2026 to 06/30/2026	01/01/2026 to 06/30/2026	04/01/2025 to 06/30/2025	01/01/2025 to 06/30/2025
Note					
Net income (loss) for the period		2,911	9,864	(16,803)	(8,654)
Cumulative Translation Adjustment (CTA)	7	(2,018)	610	1,326	(3,423)
Comprehensive income (loss) for the period		893	10,474	(15,477)	(12,077)
		Consolidated			
		04/01/2026 to 06/30/2026	01/01/2026 to 06/30/2026	04/01/2025 to 06/30/2025	01/01/2025 to 06/30/2025
Note					
Net income (loss) for the period		2,835	9,770	(16,744)	(8,581)
Cumulative Translation Adjustment (CTA)	7	(2,018)	610	1,326	(3,423)
Comprehensive income (loss) for the period		817	10,380	(15,418)	(12,004)
Attributable to:					
Controlling interests		893	10,474	(15,418)	(12,004)
Noncontrolling interests		(76)	(94)		-

See accompanying notes.

Livotech da Bahia Indústria e Comércio S.A.

Statements of changes in equity
Six-month periods ended June 30, 2026 and 2025
(In thousands of Brazilian reais – R\$)

	Capital			Profit reserve							Noncontrolling interests	Total equity	
	Note	Capital	Share issue costs	Treasury shares	Capital reserve – Goodwill on subscription of shares	Legal reserve	Investment grant	Retained profits reserve	Other comprehensive income	Retained earnings (accumulated losses)			Total
Balance at December 31, 2024		317,891	(16,494)	(8,536)	236,632	12,577	108,878	9,045	5,853	-	665,846	-	665,846
Loss for the period		-	-	-	-	-	-	-	-	(8,654)	(8,654)	73	(8,581)
Treasury shares canceled		-	-	8,536		(8,536)					-	-	-
Noncontrolling interests arising from business combination		-	-	-	-	-	-	-	-	-	-	586	586
Distribution of additional dividends		-	-	-	-	-	(9,044)	-	-	-	(9,044)	-	(9,044)
Cumulative Translation Adjustment (CTA)		-	-	-	-	-	-	-	(3,423)	-	(3,423)	-	(3,423)
Balance at June 30, 2025		317,891	(16,494)	-	236,632	4,041	99,834	9,045	2,430	(8,654)	644,725	659	645,384
Balance at December 31, 2025		426,769	(25,030)	-	236,632	12,577	29,286	(221,009)	6,289	-	465,514	846	466,360
Profit for the period		-	-	-	-	-	-	-	-	9,864	9,864	(94)	9,770
Noncontrolling interests		-	-	-	-	-	-	-	-	-	-	(239)	(239)
Cumulative Translation Adjustment (CTA)		-	-	-	-	-	-	-	610	-	610	-	610
Balance at June 30, 2026		426,769	(25,030)	-	236,632	12,577	29,286	(221,009)	6,899	9,864	475,988	513	476,501

See accompanying notes.

Livotech da Bahia Indústria e Comércio S.A.

Statements of cash flows

Six-month periods ended June 30, 2026 and 2025

(In thousands of Brazilian reais – R\$)

	Individual		Consolidated	
	06/30/2026	06/30/2025	06/30/2026	06/30/2025
Cash flow from operating activities				
Profit (loss) for the period	9,864	(8,654)	9,770	(8,654)
Depreciation and amortization	72,822	100,198	73,036	100,262
Allowance for doubtful accounts	3,348	13,978	3,334	15,779
Provision for obsolete inventories	(1,368)	1,285	(3,838)	1,285
Provision for contingencies and other, net	-	6	-	6
Mark-to-market of derivatives	-	596	-	596
Equity accounting	832	2,385	-	-
Expenses with interest and foreign exchange differences on loans and financing	48,606	42,768	48,606	42,768
Deferred income appropriated	(7,856)	-	(7,856)	-
Charges on leases	160	724	160	724
Expenses with present value adjustment	(6,892)	2,544	(6,892)	2,544
Write-off of PPE, intangible assets and lease	2,717	8,957	2,733	8,962
Other changes in P&L	-	1,327	-	-
Current income and social contribution taxes	1,433	833	1,433	940
Deferred income and social contribution taxes	2,451	139	2,451	139
Decrease (increase) in assets:				
Accounts receivable	(11,641)	(16,036)	(14,189)	(7,714)
Taxes recoverable	(3,868)	(3,572)	(5,357)	4,904
Inventories	(15,796)	(39,817)	(18,467)	(35,876)
Advances to suppliers and judicial deposits	7,787	10,548	7,732	8,578
Prepaid expenses	(1,170)	(256)	(1,580)	(242)
Increase (decrease) in liabilities:				
Trade accounts payable	28,494	(26,651)	39,386	(25,079)
Taxes payable	(3,098)	(15,996)	(3,500)	(23,038)
Payroll, social charges and benefits	506	(1,125)	549	(1,007)
Transactions with related parties	762	-	224	-
Other obligations	9,117	71	8,178	474
Payment of income and social contribution taxes	(1,782)	-	(1,782)	-
Net cash from operating activities:	135,428	74,252	134,131	86,351

Livotech da Bahia Indústria e Comércio S.A.

Statements of cash flows (Continued)
Six-month periods ended June 30, 2026 and 2025
(In thousands of Brazilian reais – R\$)

	Individual		Consolidated	
	06/30/2026	06/30/2025	06/30/2026	06/30/2025
Investing activities:				
Intercompany loans receivable	-	91	-	-
Acquisition of PPE, intangible assets and right of use	(27,864)	(50,884)	(28,276)	(51,244)
Capital increase in investee	(1,362)	(1,243)	-	(1,155)
Net cash flow from (used) in investing activities:	(29,226)	(52,036)	(28,276)	(52,399)
Financing activities:				
New loans and leases taken out	195,495	140,186	195,495	140,186
Repayment of loans and financing (principal)	(156,814)	(84,770)	(156,814)	(84,770)
Repayment of intercompany loans taken out	-	(3,405)	-	-
Settlement of derivatives	-	129	-	129
Payment of lease liabilities	(1,425)	(1,819)	(1,524)	(1,819)
Dividend paid	-	(12,059)	-	(12,059)
Payment of interest	(56,664)	(42,916)	(56,664)	(42,257)
Net cash flow used in financing activities:	(19,408)	(4,654)	(19,507)	(590)
Changes in cash	86,794	17,562	86,348	33,362
Effect of foreign exchange difference on cash and cash equivalents	-	-	610	(3,423)
Changes in the Company's net cash	86,794	17,562	86,958	29,939
Cash and cash equivalents at beginning of period	151,681	99,881	171,983	102,030
Cash and cash equivalents at end of period	238,475	117,443	258,941	131,969

See accompanying notes.

Livotech da Bahia Indústria e Comércio S.A.

Statements of value added

Six-month periods ended June 30, 2026 and 2025

(In thousands of Brazilian reais – R\$)

	Individual		Consolidated	
	06/30/2026	06/30/2025	06/30/2026	06/30/2025
Revenues				
Sales of goods, products and services	415,979	484,373	450,937	503,867
(Reversal of) Allowance for doubtful accounts	(3,348)	(13,978)	(3,334)	(15,779)
Bought-in inputs	412,631	470,395	447,603	488,088
Cost of goods, products and services sold	(181,600)	(186,412)	(210,016)	(200,232)
Materials, power, third-party services and other	(27,192)	(28,902)	(30,664)	(30,869)
Loss/recovery of assets	1,368	(1,285)	3,838	(1,285)
Other	10,368	(3,289)	10,187	(4,936)
Gross value added	215,575	250,507	220,948	250,766
Retentions				
Depreciation and amortization	(72,822)	(100,198)	(73,048)	(100,268)
Net value added produced	142,753	150,309	147,900	150,498
Value added received in transfer				
Equity accounting	(832)	(3,707)	-	-
Finance income	36,738	29,338	37,035	30,089
Other	475	1,094	570	949
Total value added to be distributed	179,134	177,034	185,505	181,536
Distribution of value added				
Personnel				
Direct compensation	21,006	20,890	23,772	22,591
Benefits	4,189	4,152	6,153	5,959
Unemployment Compensation Fund (FGTS)	1,133	1,445	1,217	1,498
Other		-		-
	26,328	26,487	31,142	30,048
Taxes, charges and contributions				
Federal	69,699	73,181	70,399	73,489
State	8,171	8,809	8,420	8,809
Local	10,174	13,598	10,246	13,661
	88,044	95,588	89,065	95,959
Debt remuneration				
Interest and foreign exchange differences	54,653	63,363	54,669	63,407
Rent	245	250	765	776
	54,898	63,613	55,434	64,183
Equity remuneration				
Profit/ (loss) retained in the period	9,864	(8,654)	9,770	(8,654)
Noncontrolling interests			94	-
	9,864	(8,654)	9,864	(8,654)
Distribution of value added	179,134	177,034	185,505	181,536

See accompanying notes.

Livetech da Bahia Indústria e Comércio S.A.

Notes to the individual and consolidated interim financial information

June 30, 2026

(In thousands of Brazilian reais – R\$)

1. Operations

Livetech da Bahia Indústria e Comércio S.A. (the “Company” or “WDC Networks”) is a publicly-held corporation listed on the Novo Mercado (New Market) of B3 S.A. under ticker symbol WDCN3. The Company’s head office is in the city of Ilhéus, state of Bahia, at Rodovia BA-262, Ilhéus x Uruçuca, s/nº, Km 2.8, Quadra A, Bairro Iguape, Polo de Informática de Ilhéus, CEP 45658-335, and it is duly enrolled with the Brazilian IRS Registry of Legal Entities (CNPJ/MF) under No. 05.917.486/0001-40. The Company imports, manufactures and sells products for Telecommunications (fiber optics, FTTH), Data Centers, Professional Audio and Video, Electronic Security, Unified Communications, Information Security, Solar Photovoltaic Energy Systems, among others.

The Company has been operating in Brazil since 2004, selling niche market products with high growth rates. It has an innovative business model known as TaaS (Technology as a Service), which entails providing any of its technologies in a rental format (OPEX).

In addition to its head office in the city of Ilhéus, state of Bahia, the Company has a commercial office in the city of São Paulo and foreign offices in Bogota – Colombia, Panama City – Panama, Miami – United States, and Shenzhen – China.

The individual and consolidated interim financial information of Livetech da Bahia Indústria e Comércio S.A. for the period ended June 30, 2026, was authorized for issue by the Board of Directors on August 12, 2026.

2. Basis of preparation and presentation of interim financial information

The interim financial information for the three- and six-month period ended June 30, 2026 (the “interim financial information”) is being presented in accordance with IAS 34 – *Interim Financial Reporting* and accounting pronouncement CPC 21 – *Interim Financial Reporting* and does not include all the information required for annual financial statements. Therefore, they should be read in conjunction with the annual financial statements as of December 31, 2025 (the “annual financial statements”) prepared in accordance with the IFRS issued by the IASB and in accordance with the accounting practices adopted in Brazil. Furthermore, the interim financial information is presented in accordance with the rules issued by the CVM applicable to the preparation of Quarterly Information (“ITR”) and with the provisions contained in the Brazilian Corporation Law.

The Group prepared the individual and consolidated interim financial information on a going-concern basis.

Livetech da Bahia Indústria e Comércio S.A.

Notes to the individual and consolidated interim financial information (Continued)

June 30, 2026

(In thousands of Brazilian reais – R\$)

2. Basis of preparation and presentation of interim financial information (Continued)

Additionally, the Group considered the Accounting Guidance OCPC 07 (R1) issued by the Brazilian Accounting Pronouncements Committee (CPC) in November 2014 in preparing its interim financial information. Accordingly, the relevant information has been appropriately disclosed, and corresponds to the information used for management purposes.

The Company management states that all relevant information of the interim financial information, and only such information, is being disclosed and corresponds to the information used for management purposes.

The Parent Company's interim financial information, referred to herein as individual interim financial information, is presented together with the consolidated interim financial information and disclosed side by side as part of a single set of interim financial information. The interim financial information is presented in thousands of Brazilian reais (R\$), unless otherwise indicated, which is the Company's functional currency and the presentation currency of both the individual and consolidated interim financial information.

The individual and consolidated interim financial information was prepared on a historical cost basis, except for derivative financial instruments and assets and liabilities recognized in business combinations, which are measured at fair value.

The accounting practices have been applied consistently in the current period, are in line with the prior periods presented, and are common to the parent company and its subsidiaries. When necessary, the interim financial information of the subsidiaries is adjusted to meet this criterion.

Statement of value added

This statement aims to disclose the wealth created by the companies and its distribution over a specific period. It is presented as required by the Brazilian Corporation Law, prepared based on information obtained from the accounting records that serve as the basis for the preparation of the interim financial information, supplementary records, and in accordance with the provisions of Accounting Pronouncement CPC 09 – *Statement of Value Added* (“SVA”).

Statements of cash flows

The cash flow statements were prepared in accordance with CPC 03 (R2) using the indirect method.

Livotech da Bahia Indústria e Comércio S.A.

Notes to the individual and consolidated interim financial information (Continued)

June 30, 2026

(In thousands of Brazilian reais – R\$)

2. Basis of preparation and presentation of interim financial information (Continued)

Statements of cash flows (Continued)

As of June 30, 2026, the Company elected to present interest paid within financing activities in the statement of cash flows, as such interest represents costs incurred in obtaining financial resources. Previously, interest paid had been presented within operating activities.

To allow for comparability between periods, the comparative amounts have been adjusted. The table below presents the effect of this reclassification for the period ended June 30, 2025:

	Individual			Consolidated		
	As currently stated	Adjustments	As originally stated	As currently stated	Adjustments	As originally stated
Operating activities	74,252	42,916	31,336	86,351	42,916	43,435
Investing activities	(52,036)	-	(52,036)	(52,399)	-	(52,399)
Financing activities	(4,654)	(42,916)	38,262	(590)	(42,916)	42,326
Changes in the Company's net cash	17,562	-	17,562	33,362	-	33,362

Segment reporting

Operating segments are defined as business activities from which revenues may be earned and expenses incurred, whose operating results are regularly reviewed by the Company's chief of operations for decisions on resources to be allocated to the segment and for performance evaluation, and for which individual financial information is available.

In 2025, the Company began to review its segments using the business strategic model, basing the Company's decisions among the segments segregated by channels: ISPs and Integrators, where ISPs (Internet Service Providers) are internet service providers that operate in the direct offering of connectivity and related solutions to the end user, while Integrators correspond to companies specialized in the integration of technological solutions, operating in the design, implementation, and management of network and systems infrastructure projects, with a predominant focus on corporate customers. Operating segment information is presented consistently with the internal reports provided to the chief operating decision makers and, for purposes of comparison between periods, the balances of the prior period were adjusted.

Livetech da Bahia Indústria e Comércio S.A.

Notes to the individual and consolidated interim financial information (Continued)

June 30, 2026

(In thousands of Brazilian reais – R\$)

2. Basis of preparation and presentation of interim financial information (Continued)

2.1. Basis of consolidation

The interim financial information comprises the financial information of the Company and its subsidiaries as of June 30, 2026. Control is obtained when the Company is exposed or entitled to variable returns based on its involvement with the investee, and has the ability to affect those returns through the power exercised in relation to the investee.

Subsidiaries are all those entities over which the Company has the power to govern the financial and operating policies generally accompanying an equity interest of more than 50% of the voting rights. The existence and effect of potential voting rights currently exercisable or convertible are considered when assessing whether the Company controls another entity. Subsidiaries are fully consolidated from the date on which control is transferred to the Company. Consolidation is discontinued from the date on which control ends.

Investments in the subsidiaries in the individual interim financial information are recorded based on the equity method.

Accounting practices were consistently applied in all consolidated entities during the quarter then ended and the fiscal year of these subsidiaries is the same as that of the parent company.

Subsidiaries	06/30/2026	06/30/2025
Livetech Colombia, S.A.S ("WDC Colombia")	100%	100%
Wdcnet Usa, Corp ("WDC US")	100%	100%
Livetech Panamá, S.A ("WDC Panama")	100%	100%
Livetech Franchising Administração Ltda ("Livetech Franchising") (***)	-	100%
Matheus R A Plastino e Cia S.A. ("Infinite") (*)	51%	51%
Livetech China, Corp ("WDC China") (**)	100%	-

(*) Business acquisition as disclosed in Note 7.

(**) The Company was incorporated on August 21, 2025, in the city of Shenzhen, with the purpose of strengthening relationships with strategic suppliers so as to optimize the supply chain and increase commercial activities.

(***) As this operation was discontinued, the Company carried out the write-off and the effect was recognized in profit or loss for 2025, with the consequent discontinuation of recognition under the equity method.

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Notes to the individual and consolidated interim financial information (Continued)

June 30, 2026

(In thousands of Brazilian reais – R\$)

2. Basis of preparation and presentation of interim financial information (Continued)

2.1. Basis of consolidation (Continued)

The main consolidation procedures are:

- Elimination of asset and liability balances between consolidated companies;
- Elimination of equity interests in capital, reserves and retained earnings of the consolidated companies; and
- Elimination of revenues, expenses and unrealized income from intercompany transactions.

2.2. Significant accounting judgments and estimates

The preparation of the Group's interim financial information requires management to exercise judgment and to make estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, income and expenses.

The estimates and assumptions used are based on management's historical experience, information available as of the reporting date and expectations regarding future events considered reasonable under the circumstances.

By their nature, estimates and assumptions are subject to uncertainty and, therefore, actual results may differ from those estimates. Revisions to accounting estimates resulting from changes in economic, operating or regulatory conditions are recognized prospectively in the periods in which the changes occur.

2.3. New standards, interpretations and amendments to standards

Management evaluated the standards, interpretations and amendments issued by the relevant standard-setting bodies that became effective as of January 1, 2026. Based on this evaluation, management concluded that the adoption of these pronouncements did not have a material effect on the recognition, measurement or disclosure of the Group's interim financial information for the period ended June 30, 2026.

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Notes to the individual and consolidated interim financial information (Continued)

June 30, 2026

(In thousands of Brazilian reais – R\$)

2. Basis of preparation and presentation of interim financial information (Continued)

2.3. New standards, interpretations and amendments to standards (Continued)

Chart 1 – Pronouncements effective as of 2026

Standard	Main subject
Amendments to CPC 02 (R2) / IAS 21	Accounting treatment of transactions involving currencies without exchangeability
Amendments to CPC 18 (R3) / IAS 28	Adjustments relating to investments in associates and joint ventures
Amendments to ICPC 09 (R3)	Updates regarding individual and consolidated financial statements and the application of the equity method
OCPC 10	Accounting guidance on carbon credits, emissions allowances and CBIOS
IFRS S1 and IFRS S2	Disclosure of sustainability-related financial information and climate-related risks and opportunities
Amendments to IFRS 7 and IFRS 9	Enhancements to the classification, measurement and disclosure requirements for financial instruments

2.4. Standards and amendments issued but not yet effective

As of the date these financial statements were authorized for issue, certain pronouncements had already been issued by the relevant regulatory bodies; however, their application was not yet mandatory. The Group has elected to not early adopt these requirements.

To date, management has not identified any material effects arising from the future adoption of these standards and amendments on the Group's individual and consolidated financial statements.

2.5. Expected effects of IFRS 18 / CPC 51

The implementation of CPC 51 – *Presentation and Disclosure in Financial Statements* (IFRS 18) may result in significant changes to the presentation framework of the financial statements, particularly with respect to the statement of profit or loss. Management is assessing the impacts of its adoption.

Livotech da Bahia Indústria e Comércio S.A.

Notes to the individual and consolidated interim financial information (Continued)

June 30, 2026

(In thousands of Brazilian reais – R\$)

3. Cash and cash equivalents

	Individual		Consolidated	
	06/30/2026	12/31/2025	06/30/2026	12/31/2025
Cash and cash equivalents	19,663	11,732	40,129	24,127
Marketable securities (a)	218,812	139,949	218,812	147,856
Total	238,475	151,681	258,941	171,983

(a) As of June 30, 2026, marketable securities in Bank Deposit Certificates (CDBs) yielded rates from 92% to 101.5% of the CDI (92% to 102% of the CDI as of December 31, 2025), with daily liquidity, readily redeemable with the issuer, without significant loss of value.

4. Accounts receivable

	Individual		Consolidated	
	06/30/2026	12/31/2025	06/30/2026	12/31/2025
Accounts receivable – sales of goods	223,107	201,458	244,830	220,634
Accounts receivable – rental	167,177	186,664	167,177	186,664
Accounts receivable – vendor (a)	40,955	25,783	40,955	25,783
Gross accounts receivable	431,239	413,905	452,962	433,081
Allowance for expected credit losses	(19,037)	(15,688)	(19,762)	(16,428)
Total	412,202	398,217	433,200	416,653
Current	237,753	218,680	258,751	237,116
Noncurrent	174,449	179,537	174,449	179,537

(a) Characteristics and other conditions are described in Note 14.1(d).

Changes in allowances for expected credit losses:

	Individual	Consolidated
At December 31, 2024	(119,725)	(119,725)
Additions	(13,978)	(15,779)
Write-offs	36,696	36,696
At June 30, 2025	(97,007)	(98,808)
At December 31, 2025	(15,689)	(16,428)
Additions	(3,984)	(3,334)
Write-offs	636	
At June 30, 2026	(19,037)	(19,762)

Livotech da Bahia Indústria e Comércio S.A.

Notes to the individual and consolidated interim financial information (Continued)

June 30, 2026

(In thousands of Brazilian reais – R\$)

4. Accounts receivable (Continued)

The aging list of individual and consolidated amounts receivable as of June 30, 2026 and December 31, 2025 is as follows:

	Individual		Consolidated	
	06/30/2026	12/31/2025	06/30/2026	12/31/2025
Falling due	377,979	372,299	398,977	389,840
Overdue from 0 to 30 days	11,450	14,139	11,450	14,139
Overdue from 31 to 90 days	16,656	6,954	16,656	6,954
Overdue from 91 to 180 days	8,396	6,566	8,396	6,566
Overdue from 181 to 270 days	4,327	4,419	4,327	4,419
Overdue from 271 to 365 days	2,420	2,062	2,420	1,951
Overdue for more than 365 days	10,011	7,466	10,736	9,212
Total	431,239	413,905	452,962	433,192

The Company's business line is the lease of equipment. Such leases have a maximum term of 60 months, and the minimum rents are fixed, subject to annual adjustment according to the inflation index.

The minimum future receipts from such leases, which will be recognized in the statements of profit or loss for future periods according to the lease term, are shown below:

Individual and Consolidated	
Minimum lease receipts	
2026	106,522
2027	143,285
2028	63,889
2029	27,880
2030 onwards	3,862
Total	345,438

For the period ended June 30, 2026, these lease agreements generated revenues amounting to R\$145,157 (R\$188,951 as at June 30, 2025), which are disclosed in Note 21.

Livotech da Bahia Indústria e Comércio S.A.

Notes to the individual and consolidated interim financial information (Continued)

June 30, 2026

(In thousands of Brazilian reais – R\$)

5. Taxes recoverable and deferred taxes

5.1. Taxes recoverable

	Individual		Consolidated	
	06/30/2026	12/31/2025	06/30/2026	12/31/2025
Corporate Income Tax (IRPJ) and Social Contribution				
Tax on Profit (CSLL) to be offset	9,708	9,029	9,777	9,029
Withholding Income Tax (IRRF) recoverable	2,423	-	2,423	-
PIS and COFINS to be offset	447	-	447	-
State VAT (ICMS) to be offset	4,848	4,529	4,848	4,529
Value Added Tax (IVA)	-	-	4,381	2,961
Total	17,426	13,558	21,876	16,519
Current	16,602	9,955	21,052	12,916
Noncurrent	824	3,603	824	3,603

5.2. Deferred taxes

	Individual and Consolidated	
	06/30/2026	12/31/2025
Allowance for doubtful accounts	3,411	2,985
Present value adjustment of accounts receivable	11,673	13,609
Provision for impairment of inventory	1,376	1,841
Provision for tax contingencies	331	375
Income and social contribution tax losses (a)	44,288	45,292
Other [IFRS 16, Tax on Financial Transactions (IOF) and other]	2,194	1,987
Tax assets	63,273	66,089
Present value adjustment of accounts payable	(712)	(304)
Tax amortization of goodwill from acquisition of Munddo	-	(773)
Tax liabilities	(712)	(1,077)
Deferred tax asset, net	62,561	65,012

(a) In 2025, the Company recorded tax loss of R\$133,000. As a result of this outcome, deferred tax assets from income and social contribution tax losses were recognized, corresponding to the tax credit arising from this loss, totaling approximately R\$45,292. Such recognition is based on the expectation of generating future taxable profits that will allow the realization of these credits, in accordance with applicable accounting standards. In the period ended June 30, 2026, the Company utilized a R\$1,000 tax loss, resulting in a reduction of approximately R\$341 in deferred tax assets.

Livotech da Bahia Indústria e Comércio S.A.

Notes to the individual and consolidated interim financial information (Continued)

June 30, 2026

(In thousands of Brazilian reais – R\$)

5. Taxes recoverable and deferred taxes (Continued)

5.2. Deferred taxes (Continued)

5.2.1. Estimated realization of deferred tax assets

	Deferred taxes and social contributions	
	Individual	Consolidated
2026	13,621	13,621
2027	8,891	8,891
2028	3,024	3,024
2029	3,488	3,488
2030	5,625	5,625
2031	5,317	5,317
2032	6,724	6,724
2033	8,170	8,170
2034	7,701	7,701
Total	62,561	62,561

6. Inventories

	Individual		Consolidated	
	06/30/2026	12/31/2025	06/30/2026	12/31/2025
Raw materials	13,529	4,485	13,529	4,485
Goods	75,317	73,422	88,189	86,011
Inventory in transit	10,479	3,311	19,202	9,646
Finished products	22,609	23,590	22,609	23,590
Software for resale (a)	34,150	35,480	34,150	35,480
Estimated impairment losses	(4,047)	(5,415)	(8,195)	(12,033)
Total	152,037	134,873	169,484	147,179

	Individual	Consolidated
Estimated impairment losses		
At December 31, 2024	(5,598)	(5,763)
Additions	(5,645)	(5,645)
Reversals	4,361	4,361
At June 30, 2025	(6,882)	(7,047)
At December 31, 2025	(5,415)	(12,033)
Reversals	1,368	3,838
At June 30, 2026	(4,047)	(8,195)

Livotech da Bahia Indústria e Comércio S.A.

Notes to the individual and consolidated interim financial information (Continued)

June 30, 2026

(In thousands of Brazilian reais – R\$)

7. Investment and provision for investment losses

	Individual	
	06/30/2026	12/31/2025
WDC US	9,864	10,548
WDC Colombia	39,532	38,863
WDC Panama	115	-
Infinite	1,511	1,609
WDC China	745	-
Total investments	51,767	51,020
WDC Panama	-	(396)
Total provision for investment losses	-	(396)
Total	51,767	50,624

Significant financial information of the subsidiaries is as follows:

06/30/2026				
Subsidiaries	Interest held	Equity	Net revenue	Profit (loss) for the period
WDC US	100%	9,864	16,886	(39)
WDC Colombia	100%	39,532	22,010	(629)
WDC Panama	100%	115	-	(23)
WDC China	100%	745	-	(43)
Infinite	51%	1,511	2,789	(98)
Total		51,767	41,685	(832)

12/31/2025				
Subsidiaries	Interest held	Equity	Net revenue	Profit (loss) for the period
WDC US	100%	10,548	27,948	3,453
WDC Colombia	100%	38,863	31,122	(13,135)
WDC Panama	100%	(395)	-	(56)
Infinite	51%	1,725	5,227	294
Total		50,741	64,297	(9,444)

Livetech da Bahia Indústria e Comércio S.A.

Notes to the individual and consolidated interim financial information (Continued)

June 30, 2026

(In thousands of Brazilian reais – R\$)

7. Investment and provision for investment losses (Continued)

Changes in investments	WDC US	WDC Colombia	WDC Panama	WDC Franchising	WDC China	Infinite	Total
Balance at December 31, 2024	8,007	52,026	(503)	(115)	-	-	59,415
Capital increase	-	-	-	-	-	88	88
Customer portfolio	-	-	-	-	-	278	278
Goodwill in business combination	-	-	-	-	-	877	877
P&L for the period	(1,381)	(1,097)	(27)	-	-	120	(2,385)
Foreign exchange differences – investment (a)	(896)	(2,584)	57	-	-	-	(3,423)
Other changes	-	(1,322)	-	(1)	-	(4)	(1,327)
Balance at June 30, 2025	5,730	47,023	(473)	(116)	-	1,359	53,523
Balance at December 31, 2025	10,548	38,863	(396)	-	-	1,609	50,624
Capital increase	-	-	550	-	812	-	1,362
P&L for the period	(39)	(629)	(23)	-	(43)	(98)	(832)
Foreign exchange differences – investment (a)	(646)	1,297	(17)	-	(24)	-	610
Other changes	1	1	1	-	-	-	3
Balance at June 30, 2026	9,864	39,532	115	-	745	1,511	51,767

(a) In the period ended June 30, 2026, the amount of R\$610 [R\$(3,423) as at June 30, 2025) was generated related to the effects of foreign exchange differences arising from the translation into Brazilian reais of the financial information of foreign subsidiaries, originally prepared in US dollars (USD) and Colombian pesos (COP). These effects are recorded as "Other comprehensive income" in Equity.

8. Property, plant and equipment

As of June 30, 2026, the Company has no pledged or frozen assets, nor assets given as collateral for loans and financing.

Livotech da Bahia Indústria e Comércio S.A.

Notes to the individual and consolidated interim financial information (Continued)

June 30, 2026

(In thousands of Brazilian reais – R\$)

8. Property, plant and equipment (Continued)

Changes in the Company's property, plant and equipment are as follows:

Individual	Furniture and fixtures	IT equipment	Products for lease	Machinery and equipment	Buildings	Other	Total
Annual depreciation rate (%)	10%	20%	20%	10%	4%	10%	
At December 31, 2024	657	2,762	380,978	542	2,196	556	387,691
Additions	46	354	40,873	-	-	-	41,273
Write-offs, net	-	(902)	(3,655)	-	(72)	-	(4,629)
Depreciation	(64)	(256)	(79,094)	(43)	(244)	(99)	(79,800)
At June 30, 2025	639	1,958	339,102	499	1,880	457	344,535
At December 31, 2025	576	2,478	256,537	437	1,635	461	262,124
Additions	53	1,100	21,222	-	-	-	22,375
Write-offs	(1)	-	(1,638)	-	-	(4)	(1,643)
Depreciation	(62)	(410)	(55,503)	(41)	(244)	(60)	(56,320)
At June 30, 2026	566	3,168	220,618	396	1,391	397	226,536

Consolidated	Furniture and fixtures	IT equipment	Products for lease	Machinery and equipment	Buildings	Other	Total
Annual depreciation rate (%)	10%	20%	20%	10%	4%	10%	
At December 31, 2024	704	2,809	380,978	542	2,481	556	388,070
Additions	46	530	40,873	-	183	-	41,632
Write-offs, net	(194)	(925)	(3,470)	-	(46)	-	(4,635)
Depreciation	(66)	(292)	(79,094)	(43)	(244)	(125)	(79,864)
At June 30, 2025	490	2,122	339,287	499	2,374	431	345,203
At December 31, 2025	452	2,700	256,565	544	2,095	487	262,843
Additions	57	1,175	21,222	-	-	28	22,482
Write-offs	(1)	-	(1,638)	-	-	(20)	(1,659)
Depreciation	(68)	(479)	(55,503)	(50)	(267)	(60)	(56,427)
At June 30, 2026	440	3,396	220,646	494	1,828	435	227,239

Livotech da Bahia Indústria e Comércio S.A.

Notes to the individual and consolidated interim financial information (Continued)

June 30, 2026

(In thousands of Brazilian reais – R\$)

9. Intangible assets

Individual	Software licenses	Software for lease (a)	Goodwill from merger	Trademarks and patents	Total
Annual amortization rate (%)	20%	20%	Indefinite	20%	
At December 31, 2024	98	102,410	2,275	6	104,789
Additions	-	9,611	-	-	9,611
Write-offs	-	(4,328)	-	-	(4,328)
Amortization	(41)	(18,938)	-	(3)	(18,982)
At June 30, 2025	57	88,755	2,275	3	91,090
At December 31, 2025	4,098	73,580	2,275	4	79,957
Additions	-	5,489	-	-	5,489
Write-offs	-	(1,074)	-	-	(1,074)
Amortization	(12)	(15,347)	-	(1)	(15,360)
At June 30, 2026	4,086	62,648	2,275	3	69,012

(a) The software is recorded under intangible assets and amortized on a straight-line basis over the term of the agreement, corresponding to the estimated useful life of the right-of-use asset. The increase observed in the period relates to new software leases entered into in the period.

Consolidated	Software licenses	Software for lease	Goodwill from merger (a)	Goodwill on acquisition	Trademarks and patents	Customer portfolio	Total
Annual amortization rate (%)	20%	20%	Indefinite	Indefinite	20%		
At December 31, 2024	100	102,411	2,275	-	6	-	104,792
Additions	-	9,612	-	-	-	-	9,612
Addition due to business combination	-	-	-	877	-	278	1,155
Write-offs	-	(4,327)	-	-	-	-	(4,327)
Amortization	(41)	(18,938)	-	-	(3)	-	(18,982)
At June 30, 2025	59	88,758	2,275	877	3	278	92,250
At December 31, 2025	4,141	73,015	2,275	944	2	295	80,672
Additions	-	5,794	-	-	-	-	5,794
Write-offs	-	(1,074)	-	-	-	-	(1,074)
Amortization	(20)	(15,347)	-	-	(1)	-	(15,368)
At June 30, 2026	4,121	62,388	2,275	944	1	295	70,024

(a) Goodwill on expected future profitability in the acquisition of Munddo, a company that was merged in previous years.

Livotech da Bahia Indústria e Comércio S.A.

Notes to the individual and consolidated interim financial information (Continued)

June 30, 2026

(In thousands of Brazilian reais – R\$)

10. Advances to suppliers

	Individual		Consolidated	
	06/30/2026	12/31/2025	06/30/2026	12/31/2025
Advances to domestic suppliers	4,455	10,576	4,943	11,009
Advances to foreign suppliers	5,192	6,858	5,192	6,858
Total	9,647	17,434	10,135	17,867

11. Trade accounts payable

	Individual		Consolidated	
	06/30/2026	12/31/2025	06/30/2026	12/31/2025
Local trade accounts payable	52,882	21,449	63,990	21,665
Foreign trade accounts payable	32,567	36,706	32,567	36,706
Total	85,449	58,155	96,557	58,371

The group of trade accounts payable bear no interest and are usually settled by the Group within 30 days.

12. Payroll, social charges and benefits

	Individual		Consolidated	
	06/30/2026	12/31/2025	06/30/2026	12/31/2025
Profit sharing and bonus	3,224	3,935	3,306	3,935
Vacation pay and 13th monthly salary	3,539	1,918	4,065	2,300
Social Security Tax (INSS) payable	1,142	1,193	1,210	1,276
Unemployment Compensation Fund (FGTS) payable	133	230	144	248
Withholding Income Tax (IRRF)	261	536	261	536
Other	80	61	373	509
Total	8,379	7,873	9,359	8,804

13. Taxes payable

	Individual		Consolidated	
	06/30/2026	12/31/2025	06/30/2026	12/31/2025
Corporate Income Tax (IRPJ) and Social Contribution Tax on Profit (CSLL) payable	-	-	-	67
Federal VAT (IPI) payable	246	18	246	18
Contribution Taxes on Gross Revenue for Social Integration Program (PIS) and for Social Security Financing (COFINS) payable	-	3,798	3	3,800
Service Tax (ISS) payable	509	479	522	500
Other	435	342	436	670
Total	1,190	4,637	1,207	5,055

Livetech da Bahia Indústria e Comércio S.A.

Notes to the individual and consolidated interim financial information (Continued)

June 30, 2026

(In thousands of Brazilian reais – R\$)

14. Loans, financing and debentures

14.1. Breakdown of loans, financing and debentures

a) Loans in domestic currency

Financial institution	Maturity	Type	Index	Guarantee	Covenants	Individual and Consolidated			
						06/30/2026		12/31/2025	
						Current	Noncurrent	Current	Noncurrent
Banco do Brasil	May 2031	Working capital	CDI + 1.95%	Real property /	14.2 (a)	1,293	91,615	10,476	33,274
Banco Bradesco	Jan 2030	Credit note	CDI + 2.50% p.m.	Trade notes	14.2 (a)	6,794	42,498	-	-
Banco Daycoval	Dec 2026	Discounted trade notes	1.33% p.m.	Joint obligation	N/A	16,854	-	34,885	-
Banco CEF S.A.	May 2030	Credit note	CDI + 1.85% p.m.	Trade notes	14.2 (a)	21,944	65,855	19,582	80,543
Banco Safra	Mar 2030	Credit note	CDI + 2.50% p.m.	Trade notes	N/A	3,212	36,345	130	40,000
						50,097	236,313	65,073	153,817

b) Loans in foreign currency

Financial institution	Maturity	Type	Currency	Index	Guarantee	Covenants	Individual and Consolidated			
							06/30/2026		12/31/2025	
							Current	Noncurrent	Current	Noncurrent
Banco Votorantim	June 2027	Working capital	Dollar	3.65% to 3.82%	Trade notes	N/A	32,056	-	-	-
Banco Safra – Finimp	July 2026 and Apr 2027	Finimp	Dollar	6% p.a.	Trade notes	N/A	10,885	-	8,955	-
Banco Daycoval – Finimp	July 2026	Finimp	Dollar	5.83% p.a.	Trade notes	N/A	10,642	-	10,744	-
Banco Santander	May 2027	Finimp	Dollar	6.59% to 6.65%	Trade notes	N/A	3,685	-	-	-
							57,268	-	19,699	-

Livetech da Bahia Indústria e Comércio S.A.

Notes to the individual and consolidated interim financial information (Continued)

June 30, 2026

(In thousands of Brazilian reais – R\$)

14. Loans, financing and debentures (Continued)

14.1. Breakdown of loans, financing and debentures (Continued)

c) Debentures

Financial institution	Maturity	Type	Index	Guarantee	Covenants	Individual and Consolidated			
						06/30/2026		12/31/2025	
						Current	Noncurrent	Current	Noncurrent
Banco Itaú LVTC12	June 2027	Debentures	CDI + 2.30%	Trade notes	14.2 (a)	109,561	-	93,001	49,423
Banco Itaú LVTC22	June 2029	Debentures	CDI + 2.70%	Trade notes	14.2 (a)	46,993	107,886	56,699	140,480
						156,554	107,886	149,700	189,903

d) Vendor operations

Financial institution	Maturity	Type	Bank fee	Guarantee	Individual and Consolidated			
					06/30/2026		12/31/2025	
					Current	Noncurrent	Current	Noncurrent
Banco do Brasil – Vendor	Apr 2029	Vendor operations	1.40%	Trade notes	25,148	13,000	23,439	14,012
					25,148	13,000	23,439	14,012

Livetech da Bahia Indústria e Comércio S.A.

Notes to the individual and consolidated interim financial information (Continued)

June 30, 2026

(In thousands of Brazilian reais – R\$)

14. Loans, financing and debentures (Continued)

14.1. Breakdown of loans, financing and debentures (Continued)

d) Vendor operations (Continued)

	06/30/2026		12/31/2025	
	Current	Noncurrent	Current	Noncurrent
Loan in domestic currency	50,097	236,313	65,073	153,817
Loan in foreign currency	57,268	-	19,699	-
Debentures	156,554	107,886	149,700	189,903
Vendor	25,148	13,000	23,439	14,012
Total	289,067	357,199	257,911	357,732

Changes in loans, financing and debentures are as follows:

	Individual and Consolidated
Balance at December 31, 2024	580,037
New debts	98,541
Discounted trade notes – addition	36,955
Vendor operations – addition (a)	9,190
Finance charges	43,240
Foreign exchange differences	(472)
Payment of interest	(42,916)
Payment of principal	(89,270)
Balance at June 30, 2025	635,305
Balance at December 31, 2025	615,643
New debts	179,161
Vendor Operations – addition	16,334
Finance charges	50,041
Foreign exchange differences	(1,435)
Payment of interest	(56,664)
Payment of principal	(156,814)
Balance at June 30, 2026	646,266

(a) Vendor operations

Vendor operations meet a sales financing program in which customers have access to competitive credit lines. In this type of financing, the customer enters into a contract with the bank and is aware of the terms and rates. Amounts are collected by the bank, and in cases of default, the Company will ensure the settlement of overdue installments.

Livetech da Bahia Indústria e Comércio S.A.

Notes to the individual and consolidated interim financial information (Continued)

June 30, 2026

(In thousands of Brazilian reais – R\$)

14. Loans, financing and debentures (Continued)

14.1. Breakdown of loans, financing and debentures (Continued)

d) Vendor operations (Continued)

Amounts are accounted for at different points in time: (a) the total sales proceeds made available in the checking account are charged to cash and cash equivalents and credited to loans; (b) the sale of goods is recognized upon issue of the invoice, with amounts charged to accounts receivable and revenue credited to the statement of profit or loss. As the customer pays the installments to the bank, the Company reconciles and offsets the amounts receivable against the amounts payable.

In the event of noncompliance by the original debtors, the Company adopts strict rules and procedures to minimize the risks related to the operation in question.

14.2. Covenants

The Company's loans, financing and debentures are subject to covenants that restrict its ability to take certain actions, and that may require the early maturity or refinancing of debts if the Company does not comply with such covenants.

The covenants have quarterly and annual requirements.

a) Quarterly requirements

Debentures, 2nd Issue (Itaú).

- (i) The Company's net debt-to-EBITDA ratio (covenants) must be less than or equal to 3.00 times.

The Company's EBITDA-to-net finance costs ratio (covenants) must be higher than or equal to 3.00 times.

Caixa Econômica

- (ii) The Company's net debt-to-EBITDA ratio (covenants) must be less than or equal to 3.00 times.

The Company's EBITDA-to-net finance costs ratio (covenants) must be higher than or equal to 3.00 times.

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Notes to the individual and consolidated interim financial information (Continued)

June 30, 2026

(In thousands of Brazilian reais – R\$)

14. Loans, financing and debentures (Continued)

14.2. Covenants (Continued)

a) Quarterly requirements

Banco do Brasil

- (iii) The Company's net debt-to-EBITDA ratio (covenants) must be less than or equal to 3.00 times.

The Company's EBITDA-to-net finance costs ratio (covenants) must be higher than or equal to 3.00 times.

For the period ended June 30, 2026, the Company was in compliance with the abovementioned financial ratios.

Banco Bradesco

- (iv) The Company's net debt-to-EBITDA ratio (covenants) must be less than or equal to 3.00 times.

The Company's EBITDA-to-net finance costs ratio (covenants) must be higher than or equal to 3.00 times.

For the period ended June 30, 2026, the Company was in compliance with the abovementioned financial ratios.

15. Right-of-use assets and lease liabilities

	Individual		Consolidated	
	06/30/2026	12/31/2025	06/30/2026	12/31/2025
Assets				
Properties				
Total	4,297	5,399	4,366	5,567
Liabilities				
Lease of real estate properties	5,389	6,614	5,455	6,779
Total	5,389	6,614	5,455	6,779
Current liabilities	2,527	2,593	2,593	2,758
Noncurrent liabilities	2,862	4,021	2,862	4,021

Livetech da Bahia Indústria e Comércio S.A.

Notes to the individual and consolidated interim financial information (Continued)

June 30, 2026

(In thousands of Brazilian reais – R\$)

15. Right-of-use assets and lease liabilities (Continued)

Changes in right-of-use assets for the period are as follows:

	Individual	Consolidated
Balance at December 31, 2024	9,405	9,405
Additions	148	148
Write-offs	(309)	(309)
Depreciation	(1,416)	(1,416)
Balance at June 30, 2025	7,828	7,828
Balance at December 31, 2025	5,399	5,567
Depreciation	(1,142)	(1,241)
Remeasurement	40	40
Balance at June 30, 2026	4,297	4,366

Changes in lease liabilities for the period are as follows:

	Individual	Consolidated
Balance at December 31, 2024	10,376	10,376
Payments	(1,819)	(1,819)
Additions	148	148
Write-offs	(309)	(309)
Charges	724	724
Balance at June 30, 2025	9,120	9,120
Balance at December 31, 2025	6,614	6,779
Payments	(1,425)	(1,524)
Transfers	40	40
Charges	160	160
Balance at June 30, 2026	5,389	5,455

The consolidated future maturities of the lease liabilities are as follows:

Maturity schedule			
	Lease payable	Finance charge	Total
2026	1,534	(127)	1,407
2027	2,381	(156)	2,225
2028	1,817	(49)	1,768
2029	55	-	55
	5,787	(332)	5,455

Livotech da Bahia Indústria e Comércio S.A.

Notes to the individual and consolidated interim financial information (Continued)

June 30, 2026

(In thousands of Brazilian reais – R\$)

15. Right-of-use assets and lease liabilities (Continued)

At initial recognition, the nominal discount rate was applied to the minimum lease payments to determine the fair value of the lease, considering the term of the lease agreement. As of June 30, 2026, the leases had an average term of 21 months.

16. Other obligations

	Individual		Consolidated	
	06/30/2026	12/31/2025	06/30/2026	12/31/2025
Advances from customers	8,956	-	10,562	2,091
Deferred revenue (a)	11,253	19,109	11,253	19,109
Share-based payment (b)	55	-	55	-
Obligations to third parties	661	1,237	1,538	1,489
Total	20,925	20,346	23,408	22,689
Current	19,015	14,750	21,498	17,093
Noncurrent	1,910	5,596	1,910	5,596

- (a) On December 26, 2024, the Company entered into an agreement for the assignment of receivables without recourse with Banco Votorantim, in which credits amounting to R\$37.5 million related to trade accounts receivable for future leases of Vero S.A. were transferred, already deducted of interest on the transaction (R\$9.3 million). In this transaction, the Company does not retain liability for the payment of the receivables if the debtor fails to fulfill their obligation; that is, the transaction was conducted without recourse, fully transferring the risk and ownership of the receivables to the other party involved.

The Company recognized revenue from the assignment of receivables on a deferred basis, considering that this is a long-term agreement (60 months). Revenue will be recognized in profit or loss proportionally as the cash flows related to the assignment are effectively realized.

Revenue from the assignment was initially recorded under liabilities as "Deferred Revenue" and will be recognized as operating revenue as the services are rendered. Due to the non-recourse nature of the transaction, the Company does not assume the risk of default by the debtors of the assigned receivables, and therefore, there are no provisions related to this transaction. Changes for the quarter are as follows:

	Deferred revenue	Recognized revenue	Total
Balance at December 31, 2025	26,572	(7,463)	19,109
Appropriation	(9,782)	1,926	(7,856)
Balance at June 30, 2026	16,790	(5,537)	11,253

- (b) Share-based payment

Plan description

At the Special General Meeting held on April 30, 2026, the shareholders approved the Restricted Stock Option Plan, applicable to statutory officers, executives and employees holding management and leadership positions. Under the Plan, participants are granted a determined number of restricted shares that are cash-settled based on the weighted average market price of WDCN3 shares traded on B3 during the 30 trading days preceding the settlement date. The aggregate percentage of stock options is restricted to 3% of the Company's capital.

Livotech da Bahia Indústria e Comércio S.A.

Notes to the individual and consolidated interim financial information (Continued)

June 30, 2026

(In thousands of Brazilian reais – R\$)

16. Other obligations (Continued)

The vesting of rights is subject, cumulatively, to the achievement of the Company's profit goal, the individual performance targets established under each Award Agreement, and the satisfaction of the applicable vesting periods: 25% after 12 months, 25% after 24 months and 50% after 36 months from the Grant Date, calculated on a monthly pro rata basis within each tranche.

Recognition and measurement bases

The Plan is classified as a cash-settled share-based payment arrangement in accordance with CPC 10 (R1) / IFRS 2. The Company recognizes a liability that is remeasured at fair value at each reporting date, with the corresponding expense recognized in profit or loss over the vesting period. The fair value of the liability is determined based on the Volume Weighted Average Price (VWAP) of WDCN3 shares over the 30 trading days preceding the relevant reporting date, using quoted prices obtained in an active market. Accordingly, the valuation methodology primarily considers the market price of WDCN3 shares during the reference period as its main observable input.

For measurement purposes, the following inputs are considered, especially: (i) the market prices of WDCN3 shares; (ii) trading volumes on each trading day; and (iii) the 30-trading-day reference period preceding the reporting date. No unobservable inputs or option-pricing assumptions, such as expected volatility, risk-free interest rates or dividend yield, are used in determining fair value due to the methodology adopted by the Company. The fair value determined under this methodology is classified as Level 1 within the fair value hierarchy in accordance with CPC 46 / IFRS 13, as it is based on quoted (unadjusted) prices in an active market for identical instruments.

Effective grants and changes in liabilities

The expense recognized for services rendered by employees during the period and the number of options granted are presented in the charts below:

	06/30/2026
Outstanding options at beginning of period	-
Options granted in the period	76,727
Outstanding options at end of period	76,727

Changes in liabilities	06/30/2026
Opening balance	-
Initial recognition	47
Recognized in the period	7
Revaluation of the fair value of the liability	1
Balance at 06/30/2026	55

The weighted average remaining contractual term of the outstanding rights extends through April 2030.

The expense recognized in profit or loss for the period ended June 30, 2026 totaled R\$55 and was classified within General and Administrative Expenses.

Livetech da Bahia Indústria e Comércio S.A.

Notes to the individual and consolidated interim financial information (Continued)

June 30, 2026

(In thousands of Brazilian reais – R\$)

17. Provisions for contingencies

Contingencies classified as probable losses

	Individual and Consolidated Tax
At December 31, 2024	1,924
Monetary restatement	6
At June 30, 2025	1,930
At December 31, 2025	4,317
Write-offs	(129)
Monetary restatement	814
At June 30, 2026	5,002

The Company is a party to certain legal proceedings arising from the normal course of its business, which include tax and civil proceedings.

The Company classifies the risks of loss in legal proceedings as “probable”, “possible”, or “remote”. The provision recorded in relation to such proceedings is determined by the Company’s management, based on the analysis of its legal advisors, and reasonably reflects the estimated probable losses.

The Company’s management believes that the provision for labor, civil, and tax contingencies, established in accordance with CPC 25 – *Provisions, Contingent Liabilities and Contingent Assets*, is sufficient to cover potential losses from administrative and legal proceedings, as presented below:

Tax

Substantially, the Company conducts interstate operations intended for end consumers and non-taxpayers. Thus, Livetech is responsible for collecting the tax rate differences that must be paid to the destination state, considering the difference between the ICMS rate applied in the interstate operation and the rate applicable to the goods, according to the legislation of the state to which they were sent. The balance recorded as of June 30, 2026 is R\$4,188 (R\$1,930 as of June 30, 2025).

Livotech da Bahia Indústria e Comércio S.A.

Notes to the individual and consolidated interim financial information (Continued)

June 30, 2026

(In thousands of Brazilian reais – R\$)

17. Provisions for contingencies (Continued)

Contingencies classified as probable losses (Continued)

Possible

	Individual and Consolidated		
	Tax	Civil	Total
At December 31, 2024	4,934	438	5,372
Inflows	-	57	57
Write-offs	(5,415)	-	(5,415)
Monetary restatement	481	-	481
At June 30, 2025	-	495	495
At December 31, 2025	1,134	-	1,134
Inflows	1,744	-	1,744
Monetary restatement	32	-	32
At June 30, 2026	2,910	-	2,910

The main tax proceedings consisted of the following: R\$2,910 relating to administrative proceedings to recognize alleged noncompliance with obligations imposed by a regulatory body.

18. Equity

18.1. Capital

At June 30, 2026, fully subscribed and paid-in capital amounts to R\$426,769 (R\$426,769 at December 31, 2025), comprising 63,491 million (sixty-three million, four hundred and ninety-one thousand) common registered shares with no par value.

The Company's authorized capital comprises 100,000,000 (one hundred million) shares and may be increased, by resolution of the competent body, within this limit, independently of a statutory amendment, subject to applicable legal and regulatory provisions.

Livotech da Bahia Indústria e Comércio S.A.

Notes to the individual and consolidated interim financial information (Continued)

June 30, 2026

(In thousands of Brazilian reais – R\$)

18. Equity (Continued)

18.1. Capital (Continued)

At June 30, 2026 and December 31, 2025, the shareholding breakdown is as follows:

Shareholder	06/30/2026	12/31/2025	Quantity	%
	Common shares (a)	Common shares		
	Quantity	%		
Vanderlei Rigatieri Junior	22,974	36.2%	22,933	36.14%
2B Capital - Brasil Capital de Crescimento	12,874	20.3%	12,874	20.29%
Free Float	27,643	43.5%	27,654	43.57%
Total shares	63,491	100.00%	63,461	100.00%

18.2. Treasury shares canceled

On February 6, 2025, the cancellation of 1,201,600 treasury shares was completed, in accordance with the regulations. The canceled shares had previously been acquired under the share buyback program approved by the Board of Directors on July 1, 2022.

The transaction was approved by the Board of Directors at a meeting held on February 3, 2025, pursuant to article 173 of Law No. 6404.

18.3. Legal reserve

The legal reserve is recognized by allocating 5% of the profit of each period, in accordance with article 193 of Law No. 6404/76, up to a limit of 20% of the capital.

18.4. Dividends

The Company's Articles of Incorporation establish mandatory minimum dividends of 25%, calculated on annual profit, adjusted in accordance with article 202 of Law No. 6404/1976. In the first quarter of 2025, the Company recognized additional dividends of R\$9,044, totaling the amount of R\$12,059 to be distributed. The total amount was fully distributed throughout 2025.

18.5. Investment grant reserve

The tax incentives granted by the State of Bahia are considered investment grants, deductible upon calculation of income and social contribution taxes.

Changes in the investment grants are as follows:

Livotech da Bahia Indústria e Comércio S.A.

Notes to the individual and consolidated interim financial information (Continued)

June 30, 2026

(In thousands of Brazilian reais – R\$)

18. Equity (Continued)

18.5. Investment grant reserve (Continued)

	Investment grant		
	Sudene	Matching credit	Total
Balance at December 31, 2024	16,317	92,561	108,878
Write-offs	(16,317)	(92,561)	(108,878)
Additions	-	29,286	29,286
Balance at December 31, 2025	-	29,286	29,286
Balance at June 30, 2026	-	29,286	29,286

18.6. Earnings per share

Earnings (loss) per share are calculated by dividing the income attributable to the Company's shareholders by the weighted average number of common shares outstanding during the period, as presented below:

	Individual and Consolidated	
	06/30/2026	06/30/2025
Profit (loss) for the period	9,864	(8,581)
Weighted average number of shares in the period	62,863	63,048
Basic and diluted earnings per share – in Brazilian reais (R\$)	0.1569	(0.1361)

(*) The Company has no shares with potential dilutive effects.

19. Income and social contribution taxes

	Individual		Consolidated	
	06/30/2026	06/30/2025	06/30/2026	06/30/2025
Profit (loss) before taxes	13,748	(7,682)	13,654	(7,502)
Expense related to IRPJ and CSLL on profit – Nominal rate of 34%	(4,674)	2,612	(4,642)	2,551
Additions / (exclusions):				
Nondeductible expenses	(485)	(824)	(485)	(824)
Effect of foreign earnings	-	-	(227)	-
Equity pickup	(283)	(811)	-	-
Tax benefits (SUDENE/PAT)	35	30	35	30
Other	1,523	(1,979)	1,435	(2,836)
Total IRPJ/CSLL	(3,884)	(972)	(3,884)	(1,079)
Current income and social contribution taxes	(1,433)	(833)	(1,433)	(940)
Deferred income and social contribution taxes	(2,451)	(139)	(2,451)	(139)
Effective rate of IRPJ and CSLL	(28.25%)	12.65%	(28.45%)	14.38%
Opening balance of deferred income and social contribution taxes	65,012	42,792	65,012	42,792
Closing balance of deferred income and social contribution taxes	62,561	42,653	62,561	42,653
Changes in deferred IRPJ and CSLL	(2,451)	(139)	(2,451)	(139)

Livotech da Bahia Indústria e Comércio S.A.

Notes to the individual and consolidated interim financial information (Continued)

June 30, 2026

(In thousands of Brazilian reais – R\$)

20. Transactions and balances with related parties

a) Key management personnel compensation

	Individual and Consolidated	
	06/30/2026	06/30/2025
Compensation of executive board and board of directors (fixed and variable)	1,842	2,112
Total	1,842	2,112

For the periods ended June 30, 2026 and 2025, the Company's Board of Directors and Executive Board did not receive any variable compensation, including pension, retirement, or similar benefits.

The main balances with related parties arise from transactions with companies related to the Company, which were conducted at prices and conditions agreed by and between the parties, as follows:

	Individual	
	06/30/2026	12/31/2025
Assets		
Intercompany loans – Panama (a)	-	550
Compensation of guarantor (b)	4,723	-
Total	4,723	550
Current	1,505	550
Noncurrent	3,218	-
Liabilities		
Compensation of guarantor (b)	4,935	-
Current	1,717	-
Noncurrent	3,218	-

(a) This refers to intercompany loan agreements entered into specifically with subsidiary WDC Panama. The balance of the loan with WDC Panama was capitalized in the period ended June 30, 2026, with the consequent conversion of the credit into an investment, not generating interest during the period.

Intercompany lease agreement with PDV Industrialização de Equipamentos Eletrônicos Ltda.

Type	06/30/2026			12/31/2025		06/30/2025
	Assets	Liabilities	Gain (loss)	Assets	Liabilities	Gain (loss)
Property lease	481	481	396	801	801	395
	481	481	396	801	801	395

These leases have no contractual provisions for the application of interest and are adjusted only upon renewals or through amendments. The transactions are carried out under conditions agreed by and between the parties. The agreements are covered by IFRS 16 and, therefore, the amounts are presented in "Lease liabilities" and "Right-of-use assets" (Note 15). PDV is not included in the Company's consolidation.

Livetech da Bahia Indústria e Comércio S.A.

Notes to the individual and consolidated interim financial information (Continued)

June 30, 2026

(In thousands of Brazilian reais – R\$)

20. Transactions and balances with related parties (Continued)

a) Key management personnel compensation (Continued)

(b) Consideration for the Provision of Collateral

Type of transaction

On May 12, 2026, the Company executed a Private Agreement for Consideration for the Provision of Collateral with Rigatieri Patrimonial Administradora de Bens Ltda. (the “Grantor”), an entity under common control. Under the agreement, the Grantor granted a fiduciary lien over real estate properties owned by it (property registration numbers 28803, 28804 and 28805 registered with the Real Estate Registry Office of Extrema, state of Minas Gerais) as collateral for the Company's fourth issuance of commercial notes in the amount of R\$95,000.

As consideration for the collateral provided, the Company shall pay the Grantor remuneration at a rate of 1.50% p.a., calculated on the average outstanding balance of the commercial notes for each annual calculation period, with payment due beginning on the first anniversary of the issuance date (May 12 of each year). Any withholding taxes applicable to such remuneration are the responsibility of the Company.

Livotech da Bahia Indústria e Comércio S.A.

Notes to the individual and consolidated interim financial information (Continued)

June 30, 2026

(In thousands of Brazilian reais – R\$)

21. Revenue from contracts with customers

	Individual		Consolidated	
	06/30/2026	06/30/2025	06/30/2026	06/30/2025
Gross sales revenue	281,199	311,519	316,157	330,129
Gross revenue from lease	145,157	188,951	145,157	188,951
Gross revenue	426,356	500,470	461,314	519,080
(-) Taxes on revenue	(60,697)	(69,550)	(61,113)	(69,654)
(-) Returns	(10,377)	(13,636)	(10,377)	(13,636)
Net revenue	355,282	417,284	389,824	435,790

22. Cost of sales and services

	Individual		Consolidated	
	06/30/2026	06/30/2025	06/30/2026	06/30/2025
Cost of goods sold	(181,600)	(186,412)	(212,278)	(200,929)
Depreciation costs	(71,820)	(98,792)	(71,821)	(98,792)
Costs of import and freight	(1,102)	(5,286)	(1,102)	(5,286)
Personnel expenses	(603)	(1,388)	(603)	(1,388)
Freight and storage	(8,700)	(7,603)	(9,502)	(8,000)
Services provided – legal entities	(8)	(84)	(8)	(84)
Other costs	(108)	(205)	(108)	(204)
Total costs	(263,941)	(299,770)	(295,422)	(314,683)

23. Expenses by nature

	Individual		Consolidated	
	06/30/2026	06/30/2025	06/30/2026	06/30/2025
Personnel	(29,191)	(28,383)	(32,627)	(31,347)
Provision for obsolete inventories	1,368	(1,284)	3,838	(1,284)
Allowance for doubtful accounts	(3,348)	(13,978)	(3,334)	(15,779)
Marketing and publicity	(3,878)	(2,610)	(3,980)	(2,738)
Commercial representation	(7,346)	(10,909)	(7,346)	(10,909)
Travel and lodging	(1,313)	(1,367)	(1,383)	(1,390)
Tax expenses	(5,057)	(2,998)	(5,058)	(2,998)
Services provided – legal entities	(9,972)	(6,795)	(11,195)	(7,451)
Depreciation and amortization	(1,533)	(1,406)	(1,689)	(1,470)
Repair and maintenance	(524)	(786)	(524)	(784)
Consumption expenses	(523)	(5,030)	(1,836)	(5,735)
PIS and COFINS credit	(545)	711	(545)	711
Other operating income (expenses) (*)	11,008	(4,356)	11,008	(4,356)
	(50,854)	(79,191)	(54,671)	(85,530)
General and administrative expenses	(46,299)	(39,582)	(51,116)	(43,264)
Selling expenses	(14,517)	(30,149)	(12,204)	(32,101)
Other operating income (expenses)	9,962	(9,460)	8,649	(10,165)

Livotech da Bahia Indústria e Comércio S.A.

Notes to the individual and consolidated interim financial information (Continued)

June 30, 2026

(In thousands of Brazilian reais – R\$)

24. Finance income (costs)

	Individual		Consolidated	
	06/30/2026	06/30/2025	06/30/2026	06/30/2025
Finance income	36,738	29,338	37,035	30,061
Foreign exchange differences	4,828	4,945	4,933	5,315
Fair value adjustments of derivative instruments	-	131	-	131
Interest income	8,591	9,614	8,591	9,622
Short-term marketable securities income	15,151	6,123	15,231	6,171
Present Value Adjustment (PVA)	1,200	237	1,200	237
Other finance income	6,968	8,288	7,080	8,585
Finance costs	(62,645)	(72,959)	(63,112)	(73,140)
Foreign exchange differences	(1,402)	(1,172)	(1,474)	(1,233)
Fair value adjustments of derivative instruments	-	(727)	-	(727)
Interest paid on loans, financing and debentures	(47,902)	(43,483)	(47,902)	(43,483)
Compensation of guarantors	(213)	-	(213)	-
Discounts granted	(4,851)	(11,418)	(4,864)	(11,416)
IOF and income tax	(6,667)	(9,765)	(6,672)	(9,781)
Bank charges	(848)	(993)	(1,027)	(1,097)
Present value adjustment of accounts receivable/trade accounts payable	5,692	(2,781)	5,692	(2,781)
Other finance costs	(6,454)	(2,620)	(6,652)	(2,622)
Finance income (costs)	(25,907)	(43,621)	(26,077)	(43,080)

25. Risk management and measurement of financial instruments

a) Risk considerations

Credit risk

This is the risk that a counterparty of a business fails to comply with an obligation provided in a financial instrument or contract with a customer, which would lead to financial loss. The Company is exposed to credit risk in its operating activities (particularly with respect to accounts receivable and credit notes) and financing, including deposits in banks and financial institutions.

Liquidity risk

The risk management policy implies maintaining a safe level of cash and due from banks or access to readily obtainable funds. The Company's goal is to maintain the balance between continuity of funds and flexibility through checking accounts available for immediate use, secured accounts, bank loans, derivatives and intercompany loans.

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Notes to the individual and consolidated interim financial information (Continued)

June 30, 2026

(In thousands of Brazilian reais – R\$)

25. Risk management and measurement of financial instruments (Continued)

a) Risk considerations (Continued)

Interest rate risk

Interest rate risk is the risk that the fair value of future cash flows from a financial instrument may fluctuate due to changes in market interest rates. The Company's exposure to risk of changes in market interest rates refers mainly to long-term obligations subject to variable interest rates. The Company takes out loans and financing from major financial institutions to meet cash needs for investments and growth. As a result of these transactions, the Company is exposed to the risk of the debts pegged to the Interbank Deposit Certificate (CDI) rate.

Currency risk

This is the risk that the fair value of the future cash flows of a financial instrument will fluctuate due to exchange rate differences. The Company's exposure to the risk of changes in exchange rates refers primarily to its operating activities (when revenues or expenses are denominated in a currency other than the Company's functional currency) and loans in foreign currency.

In order to reduce cash flow volatility, the Company engages in derivative transactions (swaps) that consist of converting cash flows from certain US dollar-denominated debts related to loan and financing agreements into Brazilian reais (R\$), at rates primarily indexed to the Interbank Deposit Certificate (CDI) rate. In 2025, the derivative position (Swap) was fully settled.

The Company manages its currency risk through transactions involving purchases of goods from foreign suppliers, which are expected to occur within a 12-month period from the date of purchase until the settlement of the supplier's invoice.

The Company also enters into FINIMP transactions as part of its foreign exchange risk management strategy related to merchandise imports. Such transactions provide financing for purchases from foreign suppliers denominated in foreign currency, helping to mitigate timing and currency mismatches between operating cash flows and related financial liabilities. Accordingly, the Company seeks to mitigate the impacts of foreign exchange rate fluctuations on its operations by aligning the settlement profile of import invoices with its cash and debt management strategy.

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Notes to the individual and consolidated interim financial information (Continued)

June 30, 2026

(In thousands of Brazilian reais – R\$)

25. Risk management and measurement of financial instruments (Continued)

b) Fair value measurement

For assets and liabilities that are recognized in the financial information on a recurring basis, the Company determines whether transfers have occurred between levels in the hierarchy by re-assessing categorization (based on the lowest level input that is significant to the fair value measurement as a whole) at the end of each reporting period. When applicable, external appraisers will be involved in the valuation of significant assets and liabilities.

The involvement of external appraisers is determined annually by management, after discussions and subsequent approval. Selection criteria include market knowledge, reputation, independence and verification of whether professional standards are met.

Usually, there is a rotation of appraisers every three years. Management decides, after discussions with the Company's external appraisers, which valuation techniques and information are used in each case.

Every financial reporting date, the management analyzes the changes in asset and liability amounts that must be measured and revaluated according to the Company's accounting policies. For the purposes of this analysis, the management ratifies the significant information used in the last valuation, comparing information contained in the valuation calculation with the contracts and other relevant documents.

The management, together with the Company's external appraisers, also compares each change in the fair value of each asset and liability with the related external sources in order to determine whether the change is acceptable.

For the purpose of fair value disclosures, the Company has determined classes of assets and liabilities based on the nature, characteristics and risks of the asset or liability and the level of the fair value hierarchy, as explained above. The corresponding fair value disclosures of financial instruments and nonfinancial assets measured at fair value or at the time of the fair value disclosure are summarized in their related notes.

The main financial instruments, both assets and liabilities, as of June 30, 2026, and their respective market values, are disclosed as follows:

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Notes to the individual and consolidated interim financial information (Continued)

June 30, 2026

(In thousands of Brazilian reais – R\$)

25. Risk management and measurement of financial instruments (Continued)

b) Fair value measurement (Continued)

	Fair value hierarchy	Classification	Carrying amount		Fair value	
			06/30/2026	12/31/2025	06/30/2026	12/31/2025
Assets (current and noncurrent)						
Cash and cash equivalents	Level 1	Amortized cost	258,941	171,983	258,941	171,983
Accounts receivable	Level 2	Amortized cost	433,200	416,653	433,200	416,653
Transactions with related parties			4,723	550	4,723	550
Total			696,864	589,186	696,864	589,186
Liabilities (current and noncurrent)						
Trade accounts payable	Level 2	Amortized cost	96,557	58,371	96,557	58,371
Loans and financing and debentures	Level 2	Amortized cost	646,266	615,643	646,266	615,643
Lease liabilities	Level 2	Amortized cost	5,455	6,779	5,455	6,779
Transactions with related parties	Level 2	Amortized cost	4,935	-	4,935	-
Other obligations	Level 2	Amortized cost	23,408	22,689	23,408	22,689
Total			776,621	703,482	776,621	703,482

The Company and its subsidiaries' objectives in managing their capital are to safeguard their ability to continue as a going concern in order to provide return for their shareholders and guarantee for other stakeholders as well as to maintain an appropriate capital structure.

There were no changes in objectives, policies or processes in the period ended June 30, 2026 and year ended December 31, 2025.

There were no transfers between hierarchy levels in the period ended June 30, 2026 and year ended December 31, 2025.

Livotech da Bahia Indústria e Comércio S.A.

Notes to the individual and consolidated interim financial information (Continued)

June 30, 2026

(In thousands of Brazilian reais – R\$)

25. Risk management and measurement of financial instruments (Continued)

c) Changes in liabilities and equity from financing activities

	Consolidated								
	At December 31, 2025	Payment of principal	Payment of interest	Compensation of guarantor	Foreign exchange difference and/or interest expenses	Charges	New debt contracts	Payment of capital	At June 30, 2026
Loans and financing	615,643	(156,814)	(56,664)	-	(1,435)	50,041	195,495	-	646,266
Lease liabilities	6,614	(1,385)	-	-	-	160	-	-	5,389
Transactions with related parties	550			4,935				(550)	4,935

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Notes to the individual and consolidated interim financial information (Continued)

June 30, 2026

(In thousands of Brazilian reais – R\$)

25. Risk management and measurement of financial instruments (Continued)

d) Sensitivity analysis

Three different scenarios were defined in order to check the sensitivity of the index on foreign currency checking accounts, cash equivalents, loans and financing as well as transactions with interest rate risk classified in cash equivalents, debentures, and loans to which the Company was exposed as of June 30, 2026.

Based on projections disclosed by financial institutions (Central Bank), the projection for foreign currency and CDI for each of the transactions analyzed was obtained, which was defined as the probable scenario. Based on that, variations of 25% (scenarios II and III) and 50% (scenarios I and IV) were calculated. For each scenario, the new book balance is presented below, considering the stress rate:

Consolidated (amounts in R\$/thousand)							
Transaction	Risk variable	06/30/2026	Probable scenario	Scenario I (-50%)	Scenario II (-25%)	Scenario III (+25%)	Scenario IV (+50%)
Cash and cash equivalents	CDI	258,941	294,437	241,194	232,320	303,311	312,185
Banco do Brasil	CDI	(92,908)	(108,563)	(85,081)	(81,167)	(112,477)	(116,390)
Banco Itaú Unibanco	CDI	(264,440)	(310,479)	(241,420)	(229,911)	(321,989)	(333,499)
Banco Caixa Econômica	CDI	(87,799)	(102,505)	(80,446)	(76,769)	(106,182)	(109,858)
Banco Safra	CDI	(39,557)	(40,546)	(39,063)	(38,815)	(40,793)	(41,040)
Banco Bradesco	CDI	(49,292)	(52,250)	(47,813)	(47,074)	(52,989)	(53,728)
Banco Daycoval – Finimp	Dollar	(10,642)	(11,262)	(10,332)	(10,177)	(11,418)	(11,573)
Banco Safra – Finimp	Dollar	(10,885)	(11,538)	(10,558)	(10,395)	(11,701)	(11,865)
Banco Votorantim – Finimp	Dollar	(32,056)	(33,281)	(31,444)	(31,138)	(33,587)	(33,893)
Banco Santander – Finimp	Dollar	(3,685)	(3,930)	(3,562)	(3,501)	(3,991)	(4,053)
Vendor operations	Fixed rate	(38,148)	(38,682)	(37,881)	(37,747)	(38,816)	(38,949)
Discounted trade notes	Fixed rate	(16,854)	(17,078)	(16,742)	(16,686)	(17,134)	(17,190)
Subtotal		(387,325)	(435,677)	(363,148)	(351,060)	(447,766)	(459,853)

Index	Probable scenario	Scenario I (-50%)	Scenario II (-25%)	Scenario III (+25%)	Scenario IV (+50%)
(i) CDI	13.71%	6.85%	10.28%	17.14%	20.56%
(i) CDI – Banco do Brasil	16.85%	8.43%	12.64%	21.06%	25.28%
(i) CDI – Itaú	17.41%	8.71%	13.06%	21.76%	26.12%
(i) CDI – Caixa Econômica	16.75%	8.38%	12.56%	20.94%	25.13%
(i) CDI – Daycoval – Finimp	5.83%	2.92%	4.37%	7.29%	8.75%
(i) CDI – Safra and Bradesco	2.50%	1.25%	1.88%	3.13%	3.75%
(i) CDI – Safra – Finimp	6.00%	3.00%	4.50%	7.50%	9.00%
(i) Dollar – Votorantim – Finimp	3.82%	1.91%	2.87%	4.78%	5.73%
(i) Dollar – Santander – Finimp	6.65%	3.33%	4.99%	8.31%	9.98%
Fixed rate – Vendor	1.40%	0.70%	1.05%	1.75%	2.10%
Fixed rate – Discounted Trade Notes	1.33%	0.67%	1.00%	1.66%	2.00%

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Notes to the individual and consolidated interim financial information (Continued)

June 30, 2026

(In thousands of Brazilian reais – R\$)

25. Risk management and measurement of financial instruments (Continued)

e) Capital management

The main objectives of the Company in managing its capital are to safeguard its ability to continue as a going concern to provide returns to its shareholders and benefits to stakeholders, as well as to ensure better cash management to maintain the availability of credit lines aimed at sustaining liquidity and achieving the lowest cost of funding through a combination of equity remuneration or debt remuneration.

The Company monitors its capital structure based on the financial leverage ratio, which corresponds to net debt divided by total capital, and adjusts it considering changes in economic conditions, as follows:

	Consolidated	
	06/30/2026	12/31/2025
Loans, financing and debentures	646,266	615,643
Lease liabilities	5,455	6,779
(-) Cash and cash equivalents	(258,941)	(171,983)
Net debt	392,780	450,439
Equity	476,501	466,360
Total capital (equity and net debt)	869,281	916,799
Financial leverage ratio %	45%	49%

26. Segment information

For better monitoring and decision-making, the Company presents its P&L into the following segments (channels): ISP and Integrators.

The channels have different service dynamics, types of products, and business models.

The ISP channel encompasses the general consumer market, covering solutions in areas such as, among others, electronic security, building and home automation, professional audio and video, and LED panels. Sales through this channel are made directly, reflecting the Company's interaction with the end consumer.

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Notes to the individual and consolidated interim financial information (Continued)

June 30, 2026

(In thousands of Brazilian reais – R\$)

26. Segment reporting (Continued)

The Integrators channel is geared towards the business-to-business (B2B) market, also comprising solutions in electronic security, building and home automation, professional audio and video, LED panels, among others. In this case, sales are made through integrators, who act as strategic partners in implementing solutions with corporate customers.

Consolidated balance of P&L per segment

	ISP		Sec & Nav Integrator		Cybersecurity integrator		Audio and video		Total	Total
	06/30/2026	06/30/2025	06/30/2026	06/30/2025	06/30/2026	06/30/2025	06/30/2026	06/30/2025	06/30/2026	06/30/2025
Net revenue	212,933	240,467	38,697	50,654	42,485	115,686	95,709	28,983	389,824	435,790
Cost of sales	(158,830)	(167,783)	(29,271)	(36,457)	(29,189)	(79,106)	(78,132)	(31,337)	(295,422)	(314,683)
Gross profit	54,103	72,684	9,426	14,197	13,296	36,580	17,577	(2,354)	94,402	121,107

Consolidated balance of equity per segment

	ISP		Sec & Nav Integrator		Cybersecurity integrator		Audio and video		Total	Total
	06/30/2026	06/30/2025	06/30/2026	06/30/2025	06/30/2026	06/30/2025	06/30/2026	06/30/2025	06/30/2026	06/30/2025
Total assets	715,703	681,259	124,692	148,104	175,887	131,717	252,407	226,944	1,268,689	1,188,024
Total liabilities + Equity	709,269	681,141	126,197	148,138	178,009	131,748	255,213	226,997	1,268,689	1,188,024

a) *Information on customer concentration*

For the period ended June 30, 2026, the Company does not have any customer that individually represents 10% or more of the Company's consolidated sales. Upon analyzing the segments individually, the Company presents the following: (i) in the ISP segment, one customer represented 2.2% of the total segment (1.2% of the Consolidated); (ii) in the Audio & Video integrators segment, one customer represented 9.3% of the total segment (1.7% of the Consolidated); (iii) in the IT integrators segment, one customer represented 55.0% of the total segment (2.6% of the Consolidated); (iv) in the Cyber integrators segment, one customer represented 6.1% of the total segment (0.5% of the Consolidated); and (v) in the Security and Navigation integrators segment, one customer represented 38.7% of the total segment (5.2% of the Consolidated).

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Notes to the individual and consolidated interim financial information (Continued)

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(In thousands of Brazilian reais – R\$)

26. Segment reporting (Continued)

Consolidated balance of equity per segment (Continued)

b) *Geographic information*

	Subsidiaries in Brazil		Foreign subsidiaries	
	06/30/2026	06/30/2025	06/30/2026	06/30/2025
Net revenue	355,282	417,284	34,542	18,506
Total assets	1,253,523	1,425,415	15,166	73,870

27. Insurance coverage

The Company maintains insurance coverage at amounts deemed sufficient by management to cover risks on its assets and/or liabilities. The insurance coverage includes the manufacturing headquarters located in the Polo Industrial of Ilhéus and the commercial branch established in the city of São Paulo. The insurance coverages were not audited.

The insurance coverage at June 30, 2026 and December 31, 2025 is as follows:

	Individual and Consolidated	
	06/30/2026	12/31/2025
Property damage	75,965	75,965
Civil liability – (a)	50,100	15,100
Other	2,213	2,213
Total	128,278	93,278

(a) The increase in the D&O insurance policy premium was primarily attributable to the expansion of the Board of Directors, resulting in a higher level of insured risk exposure and, consequently, an adjustment to the insurance premium.