

**Interim Financial Information
Individual and Consolidated**

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

March 31, 2026

with Independent auditor's review report on quarterly information

Livetech da Bahia Indústria e Comércio S.A.

Individual and consolidated interim financial information

March 31, 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 accompanying 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 March 31, 2026, which comprises the statement of financial position as of March 31, 2026 and the related statements of profit or loss, of comprehensive income, of changes in equity and of cash flows for the three-month period then ended, including the explanatory notes.

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 three-month period ended March 31, 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, May 12, 2026.

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

Lazaro Angelim Serruya
Accountant CRC 1DF-015801/O

Livotech da Bahia Indústria e Comércio S.A.

Statements of financial position

March 31, 2026 and December 31, 2025

(In thousands of Brazilian reais – R\$)

	Note	Individual		Consolidated	
		03/31/2026	12/31/2025	03/31/2026	12/31/2025
Assets					
Current assets					
Cash and cash equivalents	3	251,998	151,681	270,977	171,983
Accounts receivable	4	229,677	218,680	246,702	237,116
Inventories	6	142,982	134,873	154,147	147,179
Taxes recoverable	5.1	11,586	9,955	14,901	12,916
Advance to suppliers	10	16,465	17,434	21,578	17,867
Prepaid expenses		216	331	505	390
Total current assets		652,924	532,954	708,810	587,451
Noncurrent assets					
Long-term receivables					
Accounts receivable	4	158,268	179,537	158,268	179,537
Judicial deposits		125	125	125	125
Taxes recoverable	5.1	2,389	3,603	2,389	3,603
Deferred taxes	5.2	66,024	65,012	66,024	65,012
Transactions with related parties	20	-	550	-	-
Other assets		3,213	3,214	3,213	3,214
Investments	7	51,856	51,020	-	-
Property, plant and equipment (PPE)	8	242,907	262,124	243,593	262,843
Intangible assets	9	74,206	79,957	75,219	80,672
Right-of-use asset	15	4,868	5,399	4,982	5,567
Total noncurrent assets		603,856	650,541	553,813	600,573
Total assets		1,256,780	1,183,495	1,262,623	1,188,024

	Note	Individual		Consolidated	
		03/31/2026	12/31/2025	03/31/2026	12/31/2025
Liabilities and equity					
Current liabilities					
Trade accounts payable	11	47,779	58,155	50,062	58,371
Loans, financing and debentures	14	291,229	257,911	291,229	257,911
Payroll, social charges and benefits	12	10,066	7,873	10,739	8,810
Taxes payable	13	5,199	4,637	5,679	5,055
Lease liabilities	15	1,967	2,593	2,078	2,758
Other obligations	16	17,874	14,750	19,581	17,093
		374,114	345,919	379,368	349,998
Noncurrent liabilities					
Loans, financing and debentures	14	399,862	357,732	399,862	357,732
Provisions for contingencies	17	4,317	4,317	4,317	4,317
Lease liabilities	15	4,066	4,021	4,066	4,021
Provision for investment losses	7	-	396	-	-
Other obligations	16	3,362	5,596	3,362	5,596
		411,607	372,062	411,607	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		6,953	-	6,953	-
Other comprehensive income	18	4,881	6,289	4,881	6,289
		471,059	465,514	471,059	465,514
Noncontrolling interests		-	-	589	846
Total equity		471,059	465,514	471,648	466,360
Total liabilities and equity		1,256,780	1,183,495	1,262,623	1,188,024

See accompanying notes.

Livotech da Bahia Indústria e Comércio S.A.

Statements of profit or loss

Three-month periods ended March 31, 2026 and 2025

(In thousands of Brazilian reais – R\$)

	Note	Individual		Consolidated	
		03/31/2026	03/31/2025	03/31/2026	03/31/2025
Net revenue	21	171,117	207,274	191,500	213,555
Cost of sales and services	22	(124,892)	(144,372)	(141,995)	(149,278)
Gross profit		46,225	62,902	49,505	64,277
Operating income (expenses)					
Selling expenses	23	(10,170)	(9,683)	(9,546)	(9,751)
General and administrative expenses	23	(21,870)	(19,898)	(24,089)	(21,485)
Other operating income (expenses)	23	4,480	(3,986)	4,046	(5,690)
Equity accounting	7	1,276	(1,720)	-	-
		(26,284)	(35,287)	(29,589)	(36,926)
Profit before finance income (costs) and income and social contribution taxes		19,941	27,615	19,916	27,351
Finance income		18,280	12,952	18,500	13,237
Finance costs		(31,804)	(28,594)	(32,017)	(28,615)
Finance income (costs)	24	(13,524)	(15,642)	(13,517)	(15,378)
Profit before income and social contribution taxes		6,417	11,973	6,399	11,973
Current income and social contribution taxes	19	(475)	(4,129)	(475)	(4,129)
Deferred income and social contribution taxes	19	1,011	305	1,011	305
Profit for the period		6,953	8,149	6,935	8,149
Attributable to:					
Controlling interests				6,953	8,149
Noncontrolling interests				(18)	-
Basic and diluted earnings per share	18			0.1106	0.1293

See accompanying notes.

Livetech da Bahia Indústria e Comércio S.A.

Statements of comprehensive income (loss)
 Quarters ended March 31, 2026 and 2025
 (In thousands of Brazilian reais – R\$)

	Note	Individual		Consolidated	
		03/31/2026	03/31/2025	03/31/2026	03/31/2025
Profit for the period		6,953	8,149	6,935	8,149
Cumulative Translation Adjustment (CTA)	7	(1,408)	(2,096)	(1,408)	(2,096)
Comprehensive income for the period		5,545	6,053	5,527	6,053
Attributable to:					
Controlling interests		-	-	5,545	6,053
Noncontrolling interests		-	-	(18)	-

See accompanying notes.

Livotech da Bahia Indústria e Comércio S.A.

Statements of changes in equity
Three-month periods ended March 31, 2026 and 2025
(In thousands of Brazilian reais – R\$)

	Capital			Capital reserve	Profit reserve							
	Capital	Share issue costs	Treasury shares	Goodwill – subscription	Legal reserve	Investment grant	Retained profits reserve	Other comprehensive income	Retained earnings (accumulated losses)	Total	Noncontrolling interests	Total equity
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
Profit for the period	-	-	-	-	-	-	-	-	8,149	8,149	-	8,149
Treasury shares canceled	(8,536)	-	8,536	-	-	-	-	-	-	-	-	-
Distribution of additional dividends	-	-	-	-	-	-	(9,044)	-	-	(9,044)	-	(9,044)
Cumulative Translation Adjustment (CTA)	-	-	-	-	-	-	-	(2,096)	-	(2,096)	-	(2,096)
Balance at March 31, 2025	309,355	(16,494)	-	236,632	12,577	108,878	1	3,757	8,149	662,855	-	662,855
Balance at December 31, 2025	426,769	(25,030)	-	236,632	12,577	29,286	(221,009)	6,289	-	465,514	846	466,360
Loss for the year	-	-	-	-	-	-	-	-	6,953	6,953	(18)	6,935
Noncontrolling interests arising from business combination	-	-	-	-	-	-	-	-	-	-	(239)	(239)
Cumulative Translation Adjustment (CTA)	-	-	-	-	-	-	-	(1,408)	-	(1,408)	-	(1,408)
Balance at March 31, 2026	426,769	(25,030)	-	236,632	12,577	29,286	(221,009)	4,881	6,953	471,059	589	471,648

See accompanying notes.

Livotech da Bahia Indústria e Comércio S.A.

Statements of cash flows

Three-month periods ended March 31, 2026 and 2025

(In thousands of Brazilian reais – R\$)

	Individual		Consolidated	
	03/31/2026	03/31/2025	03/31/2026	03/31/2025
Cash flow from operating activities				
Profit for the period	6,953	8,149	6,935	8,149
Depreciation and amortization	37,727	50,827	38,206	50,847
Allowance for doubtful accounts	3,984	2,445	3,993	2,445
Provision for obsolete inventories	(1,109)	874	(1,886)	874
Provision for contingencies and other, net	-	6	-	6
Mark-to-market of derivatives	-	481	-	481
Equity accounting	(1,276)	1,720	-	-
Expenses with interest and foreign exchange differences on loans and financing	22,303	19,952	22,303	19,952
Charges on leases	84	124	84	124
Expenses with present value adjustment	(2,346)	2,519	(2,346)	2,519
Write-off of PPE, intangible assets and lease	1,966	4,788	1,656	4,924
Current income and social contribution taxes	475	4,129	475	4,129
Deferred income and social contribution taxes	(1,011)	(305)	(1,011)	(305)
Decrease (increase) in assets:				
Accounts receivable	8,634	(15,436)	10,036	(2,409)
Taxes recoverable	(417)	2,300	(771)	10,855
Inventories	(7,000)	(28,430)	(5,082)	(30,994)
Advances to suppliers and judicial deposits	969	(5,614)	(3,711)	(7,611)
Prepaid expenses	114	(38)	(353)	(18)
Increase (decrease) in liabilities:				
Trade accounts payable	(10,376)	972	(8,309)	(2,954)
Taxes payable	87	(2,430)	148	(9,540)
Payroll, social charges and benefits	2,193	830	1,929	687
Other obligations	5,272	(1,178)	4,637	486
Net cash from operating activities:	67,226	46,685	66,933	52,647
Investing activities:				
Intercompany loans receivable	550	45	-	-
Acquisition of PPE, intangible assets and right of use	(14,154)	(37,011)	(14,542)	(37,263)
Capital increase in investee	(1,362)	(1,153)	-	-
Net cash from/(used) in investing activities:	(14,966)	(38,119)	(14,542)	(37,263)

Livotech da Bahia Indústria e Comércio S.A.

Statements of cash flows (Continued)
Three-month periods ended March 31, 2026 and 2025
(In thousands of Brazilian reais – R\$)

	Individual		Consolidated	
	03/31/2026	03/31/2025	03/31/2026	03/31/2025
Financing activities:				
New loans and leases taken out	76,992	33,508	76,992	33,508
Repayment of loans and financing (principal)	(15,366)	(4,098)	(15,366)	(4,098)
Payment of interest	(8,098)	(2,241)	(8,098)	(2,241)
Repayment of intercompany loans taken out	-	(3,405)	-	-
Vendor operations	(383)	3,123	(383)	3,123
Settlement of derivatives	-	87	-	87
Deferred revenue	(4,383)	-	(4,383)	-
Payment of lease liabilities	(705)	(1,090)	(751)	(1,090)
Net cash from financing activities:	48,057	25,884	48,011	29,289
Changes in cash	100,317	34,450	100,402	44,673
Effect of foreign exchange difference on cash and cash equivalents	-	-	(1,408)	(2,096)
Cash and cash equivalents at beginning of period	151,681	99,881	171,983	102,030
Cash and cash equivalents at end of period	251,998	134,331	270,977	144,607

See accompanying notes.

Livotech da Bahia Indústria e Comércio S.A.

Statements of value added

Three-month periods ended March 31, 2026 and 2025

(In thousands of Brazilian reais – R\$)

	Individual		Consolidated	
	03/31/2026	03/31/2025	03/31/2026	03/31/2025
Revenues				
Sales of goods, products and services	199,724	239,172	220,272	245,467
(Establishment of) Allowance for doubtful accounts	(3,984)	(2,445)	(3,993)	(2,445)
Bought-in inputs	195,740	236,727	216,279	243,022
Cost of goods, products and services sold	(82,859)	(85,974)	(98,610)	(90,837)
Materials, power, third-party services and other	(13,516)	(14,229)	(14,989)	(14,720)
Loss/recovery of assets	1,109	(874)	1,886	(874)
Other	6,178	(2,069)	6,081	(3,638)
	(89,088)	(103,146)	(105,632)	(110,069)
Gross value added	106,652	133,581	110,647	132,953
Retentions				
Depreciation and amortization	(37,728)	(50,827)	(37,823)	(50,846)
Net value added produced	68,924	82,754	72,824	82,107
Value added received in transfer				
Equity accounting	1,276	(1,720)	-	-
Finance income	18,280	12,953	18,500	13,227
Other	-	-	18	-
Total value added to be distributed	88,480	93,987	91,342	95,334
Distribution of value added				
Personnel				
Direct compensation	9,689	10,731	10,666	11,122
Benefits	2,048	1,749	3,293	2,502
Unemployment Compensation Fund (FGTS)	621	848	665	844
	12,358	13,328	14,624	14,468
Taxes, charges and contributions				
Federal	33,482	37,058	33,673	37,037
State	3,154	3,922	3,231	3,922
Local	5,717	5,823	5,753	5,817
	42,353	46,803	42,657	46,776
Debt remuneration				
Interest and foreign exchange differences	26,703	25,625	26,711	25,628
Rent	113	82	397	313
	26,816	25,707	27,108	25,941
Equity remuneration				
Retained profit for the period	6,953	8,149	6,935	8,149
Noncontrolling interests	-	-	18	-
	6,953	8,149	6,953	8,149
Distribution of value added	88,480	93,987	91,342	95,334

See accompanying notes.

Livotech da Bahia Indústria e Comércio S.A.

Notes to the individual and consolidated interim financial information

March 31, 2026

(In thousands of Brazilian reais – R\$)

1. Operations

Livotech 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 Livotech da Bahia Indústria e Comércio S.A. for the period ended March 31, 2026 was authorized for issue by the Board of Directors on May 12, 2026.

2. Basis of preparation and presentation of interim financial information

The interim financial information for the three-month period ended March 31, 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.

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.

Livetech da Bahia Indústria e Comércio S.A.

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

March 31, 2026

(In thousands of Brazilian reais – R\$)

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

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 stated, 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 statements of cash flows were prepared and are presented considering the indirect method, pursuant to Accounting Pronouncement CPC 03 (R2) – *Statement of Cash Flows*, issued by the Brazilian Accounting Pronouncements Committee (CPC). The Company presents transactions involving interest payments on borrowings, debentures and lease liabilities as operating activities.

Livetech da Bahia Indústria e Comércio S.A.

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

March 31, 2026

(In thousands of Brazilian reais – R\$)

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

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.

2.1. Basis of consolidation

The interim financial information comprises the financial information of the Company and its subsidiaries as of March 31, 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.

Livotech da Bahia Indústria e Comércio S.A.

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

March 31, 2026

(In thousands of Brazilian reais – R\$)

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

2.1. Basis of consolidation (Continued)

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	03/31/2026	03/31/2025
Livotech Colombia, S.A.S ("WDC Colombia")	100%	100%
Wdcnet Usa, Corp ("WDC US")	100%	100%
Livotech Panamá, S.A ("WDC Panama")	100%	100%
Livotech Franchising Administração Ltda ("Livotech Franchising") (**)	-	100%
Matheus R A Plastino e Cia S.A. ("Infinite") (*)	51%	51%
Livotech 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.

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. New standards, interpretations and amendments to standards

During the period ended March 31, 2026, amendments to existing accounting standards and interpretations became effective, including amendments relating to financial instruments and annual improvements to IFRS Accounting Standards. Management evaluated the impact of these changes and concluded that their adoption did not have a material effect on the Company's interim financial information.

Livetech da Bahia Indústria e Comércio S.A.

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

March 31, 2026

(In thousands of Brazilian reais – R\$)

3. Cash and cash equivalents

	Individual		Consolidated	
	03/31/2026	12/31/2025	03/31/2026	12/31/2025
Cash and cash equivalents	23,336	11,732	34,408	24,127
Marketable securities (a)	228,662	139,949	236,569	147,856
Total	251,998	151,681	270,977	171,983

(a) As of March 31, 2026, marketable securities in Bank Deposit Certificates (CDBs) yielded rates from 100% to 102% 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. Trade accounts receivable

	Individual		Consolidated	
	03/31/2026	12/31/2025	03/31/2026	12/31/2025
Accounts receivable – sales of goods	196,792	201,458	214,566	220,634
Accounts receivable – rental	173,705	186,664	173,705	186,664
Accounts receivable – vendor (a)	37,120	25,783	37,120	25,783
Gross accounts receivable	407,617	413,905	425,391	433,081
Allowance for expected credit losses	(19,672)	(15,688)	(20,421)	(16,428)
Total	387,945	398,217	404,970	416,653
Current	229,677	218,680	246,702	237,116
Noncurrent	158,268	179,537	158,268	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	(2,445)	(2,445)
Write-offs	-	-
At March 31, 2025	(122,170)	(122,170)
At December 31, 2025	(15,688)	(16,428)
Additions	(3,984)	(3,993)
Write-offs	-	-
At March 31, 2026	(19,672)	(20,421)

Livotech da Bahia Indústria e Comércio S.A.

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

March 31, 2026

(In thousands of Brazilian reais – R\$)

4. Accounts receivable, net (Continued)

The aging list of accounts receivable at

March 31, 2026 and December 31, 2025, individual and consolidated, is as follows:

	Individual		Consolidated	
	03/31/2026	12/31/2025	03/31/2026	12/31/2025
Falling due	366,035	372,299	382,091	389,729
Overdue from 0 to 30 days	10,872	14,139	10,872	14,139
Overdue from 31 to 90 days	15,399	6,954	15,399	6,954
Overdue from 91 to 180 days	4,725	6,566	4,725	6,566
Overdue from 181 to 270 days	987	4,419	987	4,419
Overdue from 271 to 365 days	656	2,062	656	2,062
Overdue for more than 365 days	8,943	7,466	10,661	9,212
Total	407,617	413,905	425,391	433,081

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	176,196
2027	153,274
2028	69,298
2029	31,477
2030 onwards	5,125
Total	435,370

For the period ended March 31, 2026, these lease agreements generated revenues amounting to R\$75,266 (R\$92,845 as at March 31, 2025), which are disclosed in Note 21.

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

March 31, 2026

(In thousands of Brazilian reais – R\$)

5. Taxes recoverable and deferred taxes

5.1. Taxes recoverable

	Individual		Consolidated	
	03/31/2026	12/31/2025	03/31/2026	12/31/2025
Corporate Income Tax (IRPJ) and Social Contribution Tax on Profit (CSLL) to be offset	8,556	9,029	8,596	9,029
Withholding Income Tax (IRRF) recoverable	380	-	380	-
State VAT (ICMS) to be offset	5,039	4,529	5,039	4,529
Value Added Tax (IVA)	-	-	3,275	2,961
Total	13,975	13,558	17,290	16,519
Current	11,586	9,955	14,901	12,916
Noncurrent	2,389	3,603	2,389	3,603

5.2. Deferred taxes

	Individual and Consolidated			
	03/31/2026	12/31/2025	03/31/2026	12/31/2025
Allowance for doubtful accounts	4,420	2,985	4,420	2,985
Present value adjustment of accounts receivable	12,791	13,609	12,791	13,609
Provision for impairment of inventory	1,464	1,841	1,464	1,841
Provision for tax contingencies	375	375	375	375
Tax loss (a)	44,004	45,292	44,004	45,292
Other	3,253	1,987	3,253	1,987
Tax assets	66,307	66,089	66,307	66,089
Present value adjustment of accounts payable	(283)	(304)	(283)	(304)
Tax amortization of goodwill from acquisition of Munddo	-	(773)	-	(773)
Tax liabilities	(283)	(1,077)	(283)	(1,077)
Deferred tax asset, net	66,024	65,012	66,024	65,012

(a) In 2025, the Company recorded tax loss of R\$133,000 thousand. 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 thousand. 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 March 31, 2026, the Company utilized R\$1.5 million of tax losses, resulting in an impact of R\$510 thousand.

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

March 31, 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	17,360	17,649
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	7,412
Total	66,300	66,300

6. Inventories

	Individual		Consolidated	
	03/31/2026	12/31/2025	03/31/2026	12/31/2025
Raw materials	7,372	4,485	7,372	4,485
Goods	66,219	73,422	76,110	86,011
Inventory in transit	13,607	3,311	20,722	9,646
Finished products	27,131	23,590	27,131	23,590
Software for resale	32,959	35,480	32,959	35,480
Estimated impairment losses	(4,306)	(5,415)	(10,147)	(12,033)
Total	142,982	134,873	154,147	147,179

Estimated impairment losses	Individual	Consolidated
At December 31, 2024	(5,598)	(5,763)
Additions	(2,494)	(2,494)
Reversals	1,621	1,621
At March 31, 2025	(6,471)	(6,636)
At December 31, 2025	(5,415)	(12,033)
Reversals	1,109	1,886
At March 31, 2026	(4,306)	(10,147)

Livotech da Bahia Indústria e Comércio S.A.

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

March 31, 2026

(In thousands of Brazilian reais – R\$)

7. Investments

	Individual	
	03/31/2026	12/31/2025
WDC US	11,311	10,548
WDC Colombia	38,016	38,863
WDC Panama	127	-
Infinite	1,590	1,609
WDC China	812	-
Total investments	51,856	51,020
Panama	-	(396)
Total provision for investment losses	-	(396)
Total	51,856	50,624

Significant financial information of the subsidiaries is as follows:

03/31/2026				
Subsidiaries	Interest held	Equity	Net revenue	Profit (loss) for the period
WDCUS	100%	11,311	6,575	1,302
WDC Colombia	100%	38,016	12,340	5
WDC Panama	100%	127	-	(12)
WDC China	100%	812	-	-
Infinite	51%	1,706	1,468	(19)
Total		51,972	20,383	1,276

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)

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

March 31, 2026

(In thousands of Brazilian reais – R\$)

7. Investments (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	-	-	-	-	-	1,153	1,153
P&L for the period	225	(1,993)	(10)	(1)	-	59	(1,720)
Foreign exchange differences – investment (a)	(601)	(1,527)	32	-	-	-	(2,096)
Balance at March 31, 2025	7,631	48,506	(481)	(116)	-	1,212	56,752
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	1,302	5	(12)	-	-	(19)	1,276
Foreign exchange differences – investment (a)	(540)	(852)	(16)	-	-	-	(1,408)
Other changes	1	-	1	-	-	-	2
Balance at March 31, 2026	11,311	38,016	127	-	812	1,590	51,856

(a) In the period ended March 31, 2026, the amount of R\$1,408 (R\$2,096 as at March 31, 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.

Events occurred in 2025

Acquisition of Matheus R A Plastino e Cia S.A. ("Infinite")

	Infinite
Acquisition date	02/26/2025
Percentage of voting capital acquired	51%
Assets	263
Accounts receivable	106
Property, plant and equipment (PPE)	78
Other assets	79
Liabilities	267
Trade accounts payable	47
Labor obligations	210
Other liabilities	10
Total net assets	(4)
Consideration transferred at fair value	1,239
Identified intangible assets	
Customer portfolio	295
Total identifiable intangible assets	295
Controlling interests	481
Noncontrolling interests	463
Goodwill	944

Livetech da Bahia Indústria e Comércio S.A.

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

March 31, 2026

(In thousands of Brazilian reais – R\$)

7. Investments (Continued)

Events occurred in 2025 (Continued)

Infinite is headquartered in the city of Paulo de Faria, state of São Paulo, Brazil, and is engaged in the provision of IT consulting services, on-demand software development, and the specialized retail trade of computer equipment and supplies. The Company expects that the services provided will add the anticipated synergies to the WDC portfolio.

The acquiree's revenues and income for the period as of the acquisition date that were included in the consolidated statement of profit or loss for the reporting period amounting to R\$294.

Revenues and P&L for the period of the combined entity for the current reporting period, as if the acquisition date had been the beginning of the annual reporting period, would have been R\$5.5 million and R\$588 thousand of profit, respectively. The Company incurred costs related to the acquisitions amounting to R\$197, recorded as administrative expenses in the statement of profit or loss.

The estimated useful lives of the assets acquired are as follows:

	<u>Customer portfolio</u>
Customer portfolio	10.8 years

The goodwill recognized refers to the expected future profitability identified in the acquisition, resulting from the business combination carried out by the Company. This amount represents expected economic benefits arising from operational synergies, market expansion, and other factors that justified the price paid above the fair value of the net assets acquired. At the financial statements base date, the Company recorded provision in the amount of R\$3,344 thousand, related to indemnification risks assumed as part of the transaction. See Note 17.

8. Property, plant and equipment

As of March 31, 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)

March 31, 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	30	29,164	-	-	-	29,240
Write-offs, net	-	(902)	(1,596)	-	(72)	-	(2,570)
Depreciation	(32)	(124)	(40,150)	(22)	(122)	(50)	(40,500)
At March 31, 2025	671	1,766	368,396	520	2,002	506	373,861
At December 31, 2025	576	2,478	256,537	437	1,635	461	262,124
Additions	-	89	9,983	-	-	-	10,072
Write-offs	-	-	(314)	-	-	-	(314)
Depreciation	(31)	(205)	(28,568)	(21)	(122)	(28)	(28,975)
At March 31, 2026	545	2,362	237,638	416	1,513	433	242,907

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	280	147	29,164	-	187	-	29,493
Write-offs, net	(192)	(895)	(1,547)	-	(357)	-	(2,706)
Depreciation	(34)	(142)	(40,150)	(22)	(122)	(50)	(40,520)
At March 31, 2025	758	1,919	368,445	520	2,189	506	374,337
At December 31, 2025	452	2,700	256,565	544	2,095	487	262,843
Additions	31	309	9,983	117	1	52	10,493
Write-offs	(2)	-	(314)	-	(21)	-	(337)
Depreciation	(52)	(395)	(28,568)	(58)	(130)	(203)	(29,406)
At March 31, 2026	429	2,614	237,666	603	1,945	336	243,593

Livotech da Bahia Indústria e Comércio S.A.

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

March 31, 2026

(In thousands of Brazilian reais – R\$)

9. Intangible assets

	Individual	Software licenses	Software for lease	Goodwill on merger (a)	Trademarks and patents	Total
Annual amortization rate (%)		20%	20%	Indefinite	20%	
At December 31, 2024		98	102,410	2,275	6	104,789
Additions		-	7,770	-	-	7,770
Write-offs		-	(2,218)	-	-	(2,218)
Amortization		(22)	(9,446)	-	(1)	(9,469)
At March 31, 2025		76	98,516	2,275	5	100,872
At December 31, 2025		4,098	73,580	2,275	4	79,957
Additions		-	2,853	-	-	2,853
Write-offs		-	(423)	-	-	(423)
Amortization		(6)	(8,175)	-	-	(8,181)
At March 31, 2026		4,092	67,835	2,275	4	74,206

(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 on merger (a)	Goodwill on merger	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		-	7,771	-	-	-	-	7,771
Write-offs		-	(2,218)	-	-	-	-	(2,218)
Amortization		(22)	(9,446)	-	-	(1)	-	(9,469)
At March 31, 2025		78	98,518	2,275	-	5	-	100,876
At December 31, 2025		4,141	73,015	2,275	944	2	295	80,672
Additions		-	3,154	-	-	-	-	3,154
Write-offs		-	(423)	-	-	(1)	-	(424)
Amortization		(6)	(8,176)	-	-	(1)	-	(8,183)
At March 31, 2026		4,135	67,570	2,275	944	-	295	75,219

(a) Goodwill 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)

March 31, 2026

(In thousands of Brazilian reais – R\$)

10. Advances to suppliers

	Individual		Consolidated	
	03/31/2026	12/31/2025	03/31/2026	12/31/2025
Advances to domestic suppliers	13,111	10,576	18,224	11,009
Advances to foreign suppliers	8,709	6,858	8,709	6,858
Total	21,820	17,434	26,933	17,867

11. Trade accounts payable

	Individual		Consolidated	
	03/31/2026	12/31/2025	03/31/2026	12/31/2025
Local trade accounts payable	24,417	21,449	26,700	21,665
Foreign trade accounts payable	23,362	36,706	23,362	36,706
Total	47,779	58,155	50,062	58,371

The group of trade accounts payable bear no interest and are usually settled by the Group within 35 days.

12. Payroll, social charges and benefits

	Individual		Consolidated	
	03/31/2026	12/31/2025	03/31/2026	12/31/2025
Profit sharing and bonus	4,235	3,935	4,386	3,935
Vacation pay and 13th monthly salary	3,666	1,918	4,076	2,300
Social Security Tax (INSS) payable	1,101	1,193	1,157	1,276
Unemployment Compensation Fund (FGTS) payable	205	230	217	248
Withholding Income Tax (IRRF)	261	536	261	536
Other	598	61	642	515
Total	10,066	7,873	10,739	8,810

13. Taxes payable

	Individual		Consolidated	
	03/31/2026	12/31/2025	03/31/2026	12/31/2025
Corporate Income Tax (IRPJ) and Social Contribution Tax on Profit (CSLL) payable	-	-	-	67
Federal VAT (IPI) payable	308	18	308	18
Contribution Taxes on Gross Revenue for Social Integration Program (PIS) and for Social Security Financing (COFINS) payable	3,773	3,798	3,776	3,800
Service Tax (ISS) payable	584	479	600	500
Other	534	342	995	670
Total	5,199	4,637	5,679	5,055

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

March 31, 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			
						03/31/2026		12/31/2025	
						Current	Noncurrent	Current	Noncurrent
Banco do Brasil	June 2029	Working capital	CDI + 1.95%	Trade notes	14.2 (b)	12,623	27,350	10,476	33,274
Banco Bradesco	Jan 2030	Credit note	CDI + 2.50% p.a.	Trade notes	14.2 (b)	2,568	46,703	-	-
Banco Daycoval	Dec 2026	Discounted trade notes	1.33% p.m.	Joint obligation	N/A	22,646	-	34,885	-
Banco CEF S.A.	May 2030	Credit note	CDI + 1.85% p.a.	Trade notes	14.2 (b)	21,944	76,902	19,582	80,543
Banco Safra	Mar 2030	Credit note	CDI + 2.50% p.a.	Trade notes	N/A	-	39,497	130	40,000
						59,781	190,452	65,073	153,817

b) Loans in foreign currency

Financial institution	Maturity	Type	Currency	Index	Guarantee	Covenants	Individual and Consolidated			
							03/31/2026		12/31/2025	
							Current	Noncurrent	Current	Noncurrent
Banco Votorantim	July 2025	Working capital	Dollar	3.65% to 3.82%	Trade notes	N/A	28,471	-	-	-
Banco Safra – Finimp	July 2027	Finimp	Dollar	6% p.a.	Trade notes	N/A	8,644	-	8,955	-
Banco Daycoval – Finimp	July 2027	Finimp	Dollar	5.83% p.a.	Trade notes	N/A	10,455	-	10,744	-
							47,570	-	19,699	-

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

March 31, 2026

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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			
						03/31/2026		12/31/2025	
						Current	Noncurrent	Current	Noncurrent
Banco Itaú LVTC12	June 2027	Debentures	CDI + 2.30%	Trade notes	14.2 (a)	101,344	51,755	93,001	49,423
Banco Itaú LVTC22	June 2029	Debentures	CDI + 2.70%	Trade notes	14.2 (a)	59,479	143,643	56,699	140,480
						160,823	195,398	149,700	189,903

d) Vendor operations

Financial institution	Maturity	Type	Bank fee	Guarantee	Individual and Consolidated			
					03/31/2026		12/31/2025	
					Current	Noncurrent	Current	Noncurrent
Banco do Brasil – Vendor	June 2027	Vendor operations	1.40%	Trade notes	23,055	14,012	23,439	14,012
					23,055	14,012	23,439	14,012

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

March 31, 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)

	03/31/2026		12/31/2025	
	Current	Noncurrent	Current	Noncurrent
Loans in domestic currency	59,781	190,452	65,073	153,817
Loan in foreign currency	47,570	-	19,699	-
Debentures	160,823	195,398	149,700	189,903
Vendor	23,055	14,012	23,439	14,012
Total	291,229	399,862	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	33,508
Vendor operations (a)	3,123
Finance charges	20,515
Foreign exchange differences	(563)
Payment of interest	(2,241)
Payment of principal	(4,098)
Balance at March 31, 2025	630,281
Balance at December 31, 2025	615,643
New debts	76,992
Discounted trade notes	(12,241)
Vendor operations (a)	(383)
Finance charges	23,509
Foreign exchange differences	(1,206)
Payment of interest	(8,098)
Payment of principal	(3,125)
Balance at March 31, 2026	691,091

(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.

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.

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

March 31, 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)

- (b) In accordance with Accounting Pronouncement CPC 38 – *Financial Instruments: Recognition and Measurement* (equivalent to IFRS 9), the Company maintains in its statement of financial position the balances of discounted trade notes with financial institutions, as such operations are conducted with a recourse clause, which implies that the risks and rewards of ownership of the receivables are not transferred.

Accordingly, the amounts advanced by financial institutions are treated as short- and long-term loans and financing, while the respective receivables remain recorded as assets under "Accounts receivable". The total amount of discounted trade notes with a recourse clause as of March 31, 2026 is R\$22,646, as detailed below:

Financial institution	Discounted amount (R\$)	Interest to be allocated (R\$)	Total discounted trade notes	Average maturity (days)
Banco Daycoval S.A.	12,642	(401)	12,241	275

This operation is subject to the same credit analysis criteria used for other accounts receivable, and is continuously assessed for recoverability, in accordance with the policy for the recognition of allowance for doubtful accounts (Note 5).

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.

Livetech da Bahia Indústria e Comércio S.A.

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

March 31, 2026

(In thousands of Brazilian reais – R\$)

14. Loans, financing and debentures (Continued)

14.2. Covenants (Continued)

a) Quarterly requirements (Continued)

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.

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 March 31, 2026, the Company was in compliance with the financial ratios mentioned above.

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 March 31, 2026, the Company was in compliance with the financial ratios mentioned above.

Livotech da Bahia Indústria e Comércio S.A.

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

March 31, 2026

(In thousands of Brazilian reais – R\$)

15. Right-of-use assets and lease liabilities

	Individual		Consolidated	
	03/31/2026	12/31/2025	03/31/2026	12/31/2025
Assets				
Properties	4,868	5,399	4,982	5,567
Total	4,868	5,399	4,982	5,567
Liabilities				
Lease of real estate properties	6,033	6,614	6,144	6,779
Total	6,033	6,614	6,144	6,779
Current liabilities	1,967	2,593	2,078	2,758
Noncurrent liabilities	4,066	4,021	4,066	4,021

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	(247)	(247)
Depreciation	(858)	(858)
Balance at March 31, 2025	8,448	8,448
Balance at December 31, 2025	5,399	5,567
Depreciation	(571)	(617)
Transfers	40	32
Balance at March 31, 2026	4,868	4,982

Changes in lease liabilities for the period are as follows:

	Individual	Consolidated
Balance at December 31, 2024	10,376	10,376
Payments	(1,090)	(1,090)
Additions	148	148
Write-offs	(247)	(247)
Charges	124	124
Balance at March 31, 2025	9,311	9,311
Balance at December 31, 2025	6,614	6,779
Payments	(705)	(751)
Transfers	40	32
Charges	84	84
Balance at March 31, 2026	6,033	6,144

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

March 31, 2026

(In thousands of Brazilian reais – R\$)

Lease liabilities mature as follows:

	Maturity schedule		
	Lease payable	Finance charge	Total
2026	2,299	(203)	2,096
2027	2,381	(156)	2,225
2028	1,817	(49)	1,768
2029	55	-	55
	6,552	(408)	6,144

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 March 31, 2026, the leases had an average term of 24 months.

Livetech da Bahia Indústria e Comércio S.A.

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

March 31, 2026

(In thousands of Brazilian reais – R\$)

16. Other obligations

	Individual		Consolidated	
	03/31/2026	12/31/2025	03/31/2026	12/31/2025
Advances from customers	5,585	-	6,513	2,091
Deferred revenue (a)	14,726	19,109	14,726	19,109
Obligations to third parties	925	1,237	1,704	1,489
Total	21,236	20,346	22,943	22,689
Current	17,874	14,750	19,581	17,093
Noncurrent	3,362	5,596	3,362	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	(5,344)	961	(4,383)
Balance at March 31, 2026	21,228	(6,502)	14,726

17. Provisions for contingencies

Contingencies classified as probable losses

	Individual and Consolidated		
	Tax	Civil	Total
At December 31, 2024	1,924	-	1,924
Monetary restatement	6	-	6
At March 31, 2025	1,930	-	1,930
At December 31, 2025 (a)	4,317	-	4,317
At March 31, 2026	4,317	-	4,317

Livotech da Bahia Indústria e Comércio S.A.

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

March 31, 2026

(In thousands of Brazilian reais – R\$)

17. Provisions for contingencies (Continued)

Contingencies classified as probable losses (Continued)

(a) At the financial statements base date, the Company recorded provision in the amount of R\$3,344 thousand, related to indemnification risks assumed as part of the transaction. Such obligations refer to contingencies identified at fair value upon acquisition of Infinite and are subject to potential realization over an estimated horizon of up to 5 years. Based on the assessment of its legal advisors, management believes that the recognition of the provision reflects the best estimate of the outflow required to settle the aforementioned obligations as of the financial statements date.

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, Livotech 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 March 31, 2026 is R\$4,317 (R\$1,930 as of March 31, 2025).

Possible

		Individual and Consolidated	
	Tax	Civil	Total
At December 31, 2024	4,934	438	5,372
Inflows	-	57	57
Monetary restatement	480	-	480
At March 31, 2025	5,414	495	5,909
At December 31, 2025	1,134	-	1,134
Inflows	1,744	-	1,744
Monetary restatement	32	-	32
At March 31, 2026	2,910	-	2,910

The nature of the main tax proceedings was as follows: R\$2,910 relating to proceedings to determine noncompliance with obligations to the regulatory body.

Livetech da Bahia Indústria e Comércio S.A.

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

March 31, 2026

(In thousands of Brazilian reais – R\$)

18. Equity

18.1. Capital

At March 31, 2026, fully subscribed and paid-in capital amounts to R\$426,769 (R\$426,769 at December 31, 2025), comprising 63,461 million (sixty-three million, four hundred and sixty-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 corporate body, within this limit, independently of an amendment to the bylaws, subject to applicable legal and regulatory provisions.

At March 31, 2026 and December 31, 2025, the ownership structure is as follows:

Shareholder	03/31/2026		12/31/2025	
	Common shares (a)		Common shares	
	Quantity	%	Quantity	%
Vanderlei Rigatieri Junior	22,944	36.15%	22,933	36.14%
2B Capital - Brasil Capital de Crescimento	12,874	20.29%	12,874	20.29%
Free Float	27,643	43.56%	27,654	43.57%
Total shares	63,461	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.

Livotech da Bahia Indústria e Comércio S.A.

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

March 31, 2026

(In thousands of Brazilian reais – R\$)

18. Equity (Continued)

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. 6404/76. 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:

	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

18.6. Earnings per share

Earnings per share are calculated by dividing the profit attributable to the Company's shareholders by the weighted average number of common shares outstanding during the period, as follows:

	Individual and Consolidated	
	03/31/2026	03/31/2025
Profit for the period	6,953	8,149
Weighted average number of shares in the period	62,863	63,048
Basic and diluted earnings per share – in Brazilian reais (R\$)	0.1106	0.1293

Livotech da Bahia Indústria e Comércio S.A.

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

March 31, 2026

(In thousands of Brazilian reais – R\$)

19. Income and social contribution taxes

	Individual		Consolidated	
	03/31/2026	03/31/2025	03/31/2026	03/31/2025
Profit (loss) before taxes	6,417	11,973	6,399	11,973
Expense related to IRPJ and CSLL on profit – Nominal rate of 34%	(2,182)	(4,071)	(2,176)	(4,071)
Additions / (exclusions):				
Nondeductible expenses	(219)	(116)	(219)	(116)
Effect of foreign earnings	-	-	444	-
Equity pickup	434	566	-	-
Use of income and CSLL tax losses	1,288	-	1,288	-
Other	1,215	(203)	1,199	363
Total IRPJ/CSLL	536	(3,824)	536	(3,824)
Current income and social contribution taxes	(475)	(4,129)	(475)	(4,129)
Deferred income and social contribution taxes	1,011	305	1,011	305
Effective rate of IRPJ and CSLL	8.35%	-31.94%	8.38%	-31.94%
Opening balance of deferred income and social contribution taxes	65,013	43,097	65,013	43,418
Closing balance of deferred income and social contribution taxes	66,024	42,792	66,024	43,113
Changes in deferred IRPJ and CSLL	1,011	305	1,011	305

20. Transactions and balances with related parties

Key management personnel compensation

	Individual and Consolidated	
	03/31/2026	03/31/2025
Compensation of executive board and board of directors (fixed and variable)	891	1,062
Total	891	1,062

For the periods ended March 31, 2026 and 2025, the Company's Board of Directors and Officers did not receive any variable compensation, including pension, retirement, or similar benefits.

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

March 31, 2026

(In thousands of Brazilian reais – R\$)

20. Transactions and balances with related parties (Continued)

Key management personnel compensation (Continued)

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	
	03/31/2026	12/31/2025
Assets		
Intercompany loans – Panama (a)	-	550
Total	-	550

(a) This refers to intercompany loan agreements entered into specifically with subsidiary WDC Panama. The balance of the intercompany loan with WDC Panama was capitalized in the period ended March 31, 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	03/31/2026			12/31/2025		03/31/2025
	Assets	Liabilities	Gain (loss)	Assets	Liabilities	Gain (loss)
Property lease	641	641	198	801	801	197
	641	641	198	801	801	197

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 16). PDV is not included in the Company’s consolidation.

21. Revenue from contracts with customers

	Individual		Consolidated	
	03/31/2026	03/31/2025	03/31/2026	03/31/2025
Gross sales revenue	131,070	154,944	151,618	161,239
Gross revenue from lease	75,266	92,845	75,266	92,845
Gross revenue	206,336	247,789	226,884	254,084
(-) Taxes on revenue	(28,607)	(33,370)	(28,772)	(33,384)
(-) Returns	(6,612)	(7,145)	(6,612)	(7,145)
Net revenue	171,117	207,274	191,500	213,555

Livotech da Bahia Indústria e Comércio S.A.

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

March 31, 2026

(In thousands of Brazilian reais – R\$)

22. Cost of sales and services

	Individual		Consolidated	
	03/31/2026	03/31/2025	03/31/2026	03/31/2025
Cost of goods sold	(82,859)	(85,974)	(99,738)	(90,846)
Depreciation costs	(36,960)	(49,976)	(36,961)	(49,976)
Costs of import and freight	(1,333)	(3,963)	(1,333)	(3,979)
Personnel expenses	(325)	(798)	(325)	(798)
Freight and storage	(3,363)	(3,442)	(3,586)	(3,478)
Services provided – legal entities	(2)	(44)	(2)	(44)
Other costs	(50)	(175)	(50)	(157)
Total costs	(124,892)	(144,372)	(141,995)	(149,278)

23. Expenses by nature

	Individual		Consolidated	
	03/31/2026	03/31/2025	03/31/2026	03/31/2025
Personnel	(13,679)	(14,057)	(15,233)	(15,519)
Reversal of (provision for) inventory obsolescence	1,109	(874)	1,886	(874)
Allowance for doubtful accounts	(3,984)	(2,445)	(3,993)	(2,445)
Marketing and publicity	(2,175)	(1,067)	(2,311)	(1,087)
Commercial representation	(4,364)	(4,413)	(4,364)	(4,413)
Travel and lodging	(756)	(884)	(764)	(936)
Tax expenses	(2,787)	(2,065)	(2,787)	(2,065)
Services provided – legal entities	(4,790)	(3,221)	(5,377)	(4,582)
Depreciation and amortization	(768)	(851)	(1,245)	(871)
Repair and maintenance	(326)	(656)	(326)	(667)
Consumption expenses	(739)	(2,988)	(1,173)	(3,392)
PIS and COFINS credit	154	295	154	295
Recovery of previously written-off amounts (*)	6,190	-	6,190	-
Other operating income/expenses	(645)	(341)	(246)	(370)
	(27,560)	(33,567)	(29,589)	(36,926)
General and administrative expenses	(21,870)	(19,898)	(24,089)	(21,485)
Selling expenses	(10,170)	(9,683)	(9,546)	(9,751)
Other operating expenses	4,480	(3,986)	4,046	(5,681)

(*) The Company recognized credit recovery in the amount of R\$6.1 million, relating to amounts previously written off from accounts receivable, for which no realization was expected at the time the loss was recognized.

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

March 31, 2026

(In thousands of Brazilian reais – R\$)

24. Finance income (costs)

	Individual		Consolidated	
	03/31/2026	03/31/2025	03/31/2026	03/31/2025
Finance income	18,280	12,952	18,500	13,237
Foreign exchange differences	3,175	2,863	3,311	3,125
Fair value adjustments of derivative instruments	-	88	-	88
Interest income	4,842	4,888	4,842	4,888
Short-term marketable securities income	6,812	2,355	6,853	2,371
Present Value Adjustment (PVA)	-	355	-	355
Other finance income	3,451	2,403	3,494	2,410
Finance costs	(31,804)	(28,594)	(32,017)	(28,615)
Foreign exchange differences	50	(576)	21	(547)
Fair value adjustments of derivative instruments	-	(568)	-	(568)
Interest paid on loans, financing and debentures	(23,393)	(20,515)	(23,394)	(20,515)
Discounts granted	(3,318)	(109)	(3,318)	(107)
IOF and income tax	(4,414)	(2,598)	(4,417)	(2,599)
Bank charges	(420)	(622)	(550)	(673)
Present value adjustment of accounts receivable	2,346	(2,781)	2,346	(2,781)
Other finance costs	(2,655)	(825)	(2,705)	(825)
Finance income (costs)	(13,524)	(15,642)	(13,517)	(15,378)

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)

March 31, 2026

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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)

March 31, 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 March 31, 2026, and their respective market values, are disclosed as follows:

Livotech da Bahia Indústria e Comércio S.A.

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

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(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	
			03/31/2026	12/31/2025	03/31/2026	12/31/2025
Assets (current and noncurrent)						
Cash and cash equivalents	Level 1	Amortized cost	270,977	171,983	270,977	171,983
Accounts receivable	Level 2	Amortized cost	404,970	416,653	404,970	416,653
Transactions with related parties			-	550	-	550
Total			675,947	589,186	675,947	589,186
Liabilities (current and noncurrent)						
Trade accounts payable	Level 2	Amortized cost	50,062	58,371	50,062	58,371
Loans and financing and debentures	Level 2	Amortized cost	691,091	615,643	691,091	615,643
Lease liabilities	Level 2	Amortized cost	6,144	6,779	6,144	6,779
Other obligations	Level 2	Amortized cost	22,943	22,689	22,943	22,689
Total			770,240	703,482	770,240	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 as to objectives, policies or processes over the periods ended March 31, 2026 and December 31, 2025.

There were no transfers between hierarchy levels in the periods ended March 31, 2026 and December 31, 2025.

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

March 31, 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

	At December 31, 2025	Payment of principal	Payment of interest	Foreign exchange difference and/or interest expenses	Charges	Vendor operations	Discounted trade notes	New debt contracts	Payment of capital	At March 31, 2026
Loans and financing	615,643	(3,125)	(8,098)	(1,206)	23,509	(383)	(12,241)	76,992	-	691,091
Lease liabilities	6,614	(705)	-	-	124	-	-	-	-	6,033

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

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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 March 31, 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	2026	Probable scenario	Scenario I (-50%)	Scenario II (-25%)	Scenario III (+25%)	Scenario IV (+50%)
Cash and cash equivalents	CDI	270,977	308,123	252,405	243,118	317,409	326,696
Banco do Brasil	CDI	(39,973)	(46,708)	(36,605)	(34,921)	(48,392)	(50,075)
Banco Itaú Unibanco	CDI	(356,221)	(418,239)	(325,212)	(309,708)	(433,744)	(449,248)
Banco Caixa Econômica	CDI	(98,847)	(115,402)	(90,567)	(86,428)	(119,542)	(123,681)
Banco Safra	CDI	(39,498)	(40,485)	(39,004)	(38,757)	(40,732)	(40,979)
Banco Bradesco	CDI	(49,271)	(52,228)	(47,793)	(47,054)	(52,967)	(53,706)
Banco Daycoval – Finimp	Dollar	(10,455)	(11,064)	(10,150)	(9,998)	(11,217)	(11,369)
Banco Safra – Finimp	Dollar	(8,644)	(9,163)	(8,385)	(8,255)	(9,293)	(9,422)
Banco Votorantim – Finimp	Dollar	(28,471)	(29,558)	(27,927)	(27,655)	(29,830)	(30,102)
Vendor operations	Fixed	(37,067)	(37,587)	(36,808)	(36,679)	(37,717)	(37,846)
Discounted trade notes	Fixed	(22,645)	(22,947)	(22,495)	(22,420)	(23,022)	(23,097)

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%
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)

March 31, 2026

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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	
	03/31/2026	12/31/2025
Loans, financing and debentures	691,091	615,643
Lease liabilities	6,144	6,779
(-) Cash and cash equivalents	(270,977)	(171,983)
Net debt	426,258	450,439
Equity	471,648	466,360
Total capital (equity and net debt)	897,906	916,799
Financial leverage ratio %	47%	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)

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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
	03/31/2026	03/31/2025	03/31/2026	03/31/2025	03/31/2026	03/31/2025	03/31/2026	03/31/2025	03/31/2026	03/31/2025
Net revenue	125,102	121,184	16,090	23,031	23,548	39,758	26,760	29,582	191,500	213,555
Cost of sales	(100,584)	(86,330)	(10,678)	(14,412)	(16,407)	(28,739)	(14,817)	(19,806)	(142,486)	(149,287)
Gross profit	24,518	34,854	5,412	8,619	7,141	11,019	11,943	9,776	49,014	64,268

Consolidated balance of equity per segment

	ISP		Sec & Nav Integrator		Cybersecurity integrator		Audio and video		Total	Total
	2026	2025	2026	2025	2026	2025	2026	2025	2026	2025
Total assets	623,546	681,259	137,639	148,104	181,611	131,717	303,737	226,944	1,246,533	1,188,024
Total liabilities + Equity	623,555	681,141	137,637	148,138	181,609	131,748	303,732	226,997	1,246,533	1,188,024

a) *Information on customer concentration*

For the period ended March 31, 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 **3.6%** of the total segment (**2.1%** of the Consolidated); (ii) in the Audio & Video integrators segment, one customer represented **6.0%** of the total segment (**1.0%** of the Consolidated); (iii) in the IT integrators segment, one customer represented **10.3%** of the total segment (**1.5%** of the Consolidated); and (iv) in the Security and Navigation integrators segment, one customer represented **11.4%** of the total segment (**1.1%** of the Consolidated).

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

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26. Segment reporting (Continued)

Consolidated balance of equity per segment (Continued)

b) *Geographic information*

	Subsidiaries in Brazil		Foreign subsidiaries	
	03/31/2026	03/31/2025	03/31/2026	03/31/2025
Net revenue	171,117	207,274	20,383	15,886
Total assets	1,261,600	1,496,207	5,843	73,713

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 March 31, 2026 and December 31, 2025 is as follows:

	Individual and Consolidated	
	03/31/2026	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.