

Plascar Participações Industriais S.A.

(Free translation from the original issued in Portuguese. In the event of any discrepancies, the Portuguese-language version shall prevail.)

**Report on the review of quarterly financial information as of
June 30, 2026**

Re.: Report No. 2682H-001-EN



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Comment on Performance

Non-financial information included in the report, as well as corresponding percentages and information on EBITDA were not reviewed by our independent auditors.

(Amounts in thousands of reais, unless stated otherwise)

Gross income

In the 2nd quarter of 2026, gross margin was 15.7% in comparison to 11.6% in the same period of 2025.

As in first quarter of 2026, the second quarter of 2026 continued to demonstrate a consistent improvement in gross margin compared to the same period of 2025. Such performance is mainly attributable to higher volumes with greater fixed-cost dilution, as well as to management actions arising from the restructuring process initiated in 2025, which included cost realignment and workforce reductions including executive roles as well the stability of production levels and revenue.

Automotive market

According to ANFAVEA, the production of vehicles in the first quarter of 2026 increased by 11.4% in comparison to the same period of 2025, totaling 738 million units in the Country, while the trucks segment presented significant drop of 8.8% in the same period.

Plascar's net revenue increased 7.5% in the comparative quarters.

Total auto vehicles – in thousands			
	2Q25	2Q26	% Var
Production	663	738	11.4%
Registrations	647	796	22.9%

Vehicles – in thousands			
	2Q25	2Q26	% Var
Production	620	698	12.6%
Registrations	615	762	23.9%

Trucks – in thousands			
	2Q25	2Q26	% Var
Production	34	31	-8.8%
Registrations	27	27	-

Source: ANFAVEA

This year, ANFAVEA reviewed the projections in the Brazilian market with an increase in production of 5.8% in comparison with 2025.

Projections 2026* - in thousands					
	2025	2024	% Var.	2026	% Var.
Production	2,644	2,554	3.5%	2,797	5.8%
Registration	2,690	2,635	2.1%	2,721	11.7%

* Projection reviewed in Jul./26.

Source: ANFAVEA

The growing share of vehicle registrations represented by vehicles not manufactured in Brazil (CBU, SKD and CKD imports) remains a significant concern for the domestic automotive industry. Management continues to closely monitor this unfavorable trend, as an increasing number of vehicles are entering the market without locally produced components, reducing the potential supply volume available to companies such as Plascar.

Net profit (loss)

The combined effect of all the factors mentioned above resulted in an operating result (EBITDA) of R\$ 23,401 thousand in the second quarter of 2026 (R\$ 6,998 in the second quarter of 2025), as shown in the table below. EBITDA recorded in the first quarter of 2026 exceeded the level achieved in the second quarter of 2025, evidencing a relevant operational recovery. The cost adjustment and reduction measures implemented by management, together with greater stability in production and sales during the period, contributed significantly to the recovery of margins. Nevertheless, the negative sales mix, driven by the reduction in heavy vehicle volumes, continues to adversely affect the Company's financial performance.

On the other hand, the Company reported a net loss of R\$ 47,636 thousand in second quarter of 2026, a result considered highly challenging by management. The reversal of this scenario will depend on a gradual increase in EBITDA, achieved through improvements in operational efficiency and revenue growth. Such additional cash generation would allow the Company to gradually deleverage and offset, at the net income level, the effects of depreciation and financial expenses.

The Company continues to successfully implement its operational restructuring strategy, as defined by the Board of Directors at the time of the management change in 2019 and reaffirmed throughout this period. However, the current macroeconomic environment, characterized by extremely high interest rates and widespread contraction in the credit supply, poses significant challenges for the Company, especially in relation to the financial management of the demands arising from the operational growth and necessary investments.

The period was also marked by a deterioration in the international geopolitical environment, with the outbreak of additional conflicts in the Middle East, which pose a threat to the stability of the oil market, the source of the Company's main raw material used in the production of plastic components.

PLASCAR CONSOLIDATED						
MONTH/ YEAR	NET SALES R\$	GROSS INCOME		(Accumulated) EBITDA		Accumulated (Loss) for the Period (R\$)
		R\$	% Sales	R\$	% Sales	
2nd qtr./22	196,940	30,439	15.5%	16,467	8.4%	(16,736)
Jun/22	389,702	56,156	14.4%	28,215	7.2%	(36,847)
Sep/22	622,961	95,617	15.3%	48,104	7.7%	(60,363)
Dec/22	848,190	119,988	14.1%	56,482	6.7%	(97,121)
Mar/23	224,267	24,661	11.0%	6,273	2.8%	(41,296)
2nd qtr./23	225,123	19,602	8.7%	72,816	32.3%	123,256
Jun/23	449,390	44,263	9.8%	79,089	17.6%	81,960
Sep/23	691,789	79,600	11.5%	96,038	13.9%	51,127
Dec/23	947,129	115,774	12.2%	110,904	11.7%	(714)
Mar/24	249,208	44,206	17.7%	20,152	8.1%	(30,017)
2nd qtr./24	283,025	44,757	15.8%	22,634	8.0%	(22,523)
Jun/24	532,233	88,963	16.7%	42,786	8.0%	(52,540)
Sep/24	829,650	134,511	16.2%	62,358	7.5%	(88,189)
Dec/24	1,131,800	168,124	14.9%	79,878	7.1%	(109,995)
Mar/25	264,666	26,122	9.9%	(269)	-0.1%	(57,883)
2nd qtr./25	287,505	33,373	11.6%	6,998	2.4%	(49,830)

Jun/25	552,171	59,495	10.8%	6,729	1.2%	(107,713)
Sep/25	867,505	105,788	12.2%	25,803	3.0%	(154,296)
Dec/25	1,152,103	146,405	12.7%	45,961	4.0%	(203,946)
Mar/26	273,550	35,747	13.1%	10,081	3.7%	(54,417)
2nd qtr./26	308,953	48,373	15.7%	23,401	7.6%	(47,636)
Jun/26	582,503	84,120	14.4%	33,482	5.7%	(102,053)

Human Resources

The Company continues to invest in the continuous development of its employees, with approximately 70.6 hours of education and training per employee (in the latest 12 months), focusing on SENAI courses, internships, as well as technical and operational development training.

On June 30, 2026, the Company had 3,025 employees (2,969 on December 31, 2025, and 3,044 on June 30, 2025).

Relationship with external auditors

In compliance with CVM Instruction No. 381, we inform that in the six-month period ended June 30, 2026, the Company contracted from its auditors a service unrelated to external audit, amounting to R\$ 25.

The Company and its subsidiary's policy in contracting services non-related to external audit with independent auditors is based on principles that preserve the independence of the independent auditor, which are: the auditor must not audit his/her own work; the auditor must not perform managing activities to his/her client, and the auditor must not advocate for his/her client.

(Free translation from the original issued in Portuguese. In the event of any discrepancies, the Portuguese-language version shall prevail. See Note 30 to the financial statements.)

Report on the review of quarterly financial information

**Grant Thornton Auditores
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To the Shareholders, Directors, and Management of
Plascar Participações Industriais S.A
Jundiaí – SP

Introduction

We have reviewed the accompanying individual and consolidated interim financial information of Plascar Participações Industriais S.A (Company), included in the Interim Financial Information Form (ITR) for the quarter ended June 30, 2026, which comprises the statement of financial position as of June 30, 2026, and the related income statement, statement of comprehensive income for the three and six-month period then ended, and the statements of changes in equity and cash flows for the six-month period then ended and the notes to the financial statements.

Management is responsible for the preparation of the individual and consolidated interim financial information in accordance with Technical Pronouncement NBC TG 21- Interim Financial Reporting and IAS 34 – Interim Financial Reporting, issued by the International Accounting Standards Board (IASB), as well as for the presentation of such information in accordance with the standards issued by the Brazilian Securities and Exchange Commission (CVM) applicable to the preparation of Quarterly Financial Information (QFI). 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 of interim financial information (NBC TR 2410 “*Revisão de Informações Intermediárias Executada pelo Auditor da Entidade*” and ISRE 2410 “Review of Interim Financial Information Performed by the Independent Auditor of the Entity”, respectively). 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 the standards on auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

Conclusion on the interim financial information

Based on our review, nothing has come to our attention that causes us to believe that the accompanying individual and consolidated interim financial information included in the interim financial information referred to above is not prepared, in all material respects, in accordance with NBC TG – 21 (R4) and IAS 34 applicable to the preparation of interim financial information (ITR) and presented in accordance with the standards issued by the Brazilian Securities and Exchange Commission (CVM).

Material uncertainty related to going concern

We draw attention to Note 1 to the individual and consolidated interim financial information, which states that these individual and consolidated financial information were prepared under the going concern assumption. As of June 30, 2026, the Company presents current liabilities exceeding current assets in the amount of R\$ 568,207 thousand (consolidated), negative equity of R\$ 825,275 thousand, accumulated losses of R\$ 1,757,040 thousand, and a loss for the quarter of R\$ 102,053 thousand (individual and consolidated). Additionally, the aforementioned note to the interim financial information describes the actions implemented by management to meet the Company's obligations, such as renegotiations with creditors, including tax-related obligations, the pursuit of discounts and extended payment terms, as well as investments in new projects aimed at increasing revenue and margins, in addition to reducing operating costs. These conditions (together with others described in the related note) indicate the existence of a material uncertainty that may cast significant doubt on the Company's ability to continue as a going concern. The individual and consolidated interim financial information does not include any adjustments or reclassifications that might result from the outcome of this uncertainty. Our conclusion is not qualified regarding this matter.

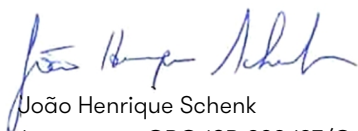
Other matters

Statement of value added

The quarterly financial information referred to above includes individual and consolidated statements of value added (DVA) for the six-month period ended June 30, 2026, prepared under the responsibility of the Company's management and presented as supplementary information for the purposes of IAS 34. These statements were submitted to the same review procedures in conjunction with the review of the Company's interim financial information in the order to conclude they are reconciliated to the interim financial information and to the accounting records, as applicable, and whether the structure and content are in accordance with the criteria established in the NBC TG 09 – Statement of Value Added. Based on our review, nothing has come to our attention that causes us to believe that the accompanying statements of value added were not prepared, in all material respects, in accordance with the criteria defined in this Standard, and consistently in relation to the individual and consolidated interim financial information taken as a whole.

Campinas, August 12, 2026

Grant Thornton Auditores Independentes Ltda.
CRC 2SP-028.281/O-4 F SP



João Henrique Schenk
Accountant CRC 1SP-202.127/O-8

Plascar Participações Industriais S.A.

Statements of Financial Position as of June 30, 2026, and December 31, 2025

Assets

(Free translation from the original issued in Portuguese. In the event of any discrepancies, the Portuguese language version shall prevail.)

(In thousands of reais)

	Individual		Consolidated	
	06/30/2026	12/31/2025	06/30/2026	12/31/2025
Current assets				
Cash and cash equivalents	24,378	20,290	25,681	25,900
Trade receivables	-	-	60,657	64,130
Inventories	-	-	81,654	81,684
Recoverable taxes	154	125	3,932	3,301
Other assets	-	-	6,804	6,646
Total current assets	24,532	20,415	178,728	181,661
Noncurrent assets	06/30/2026	12/31/2025	06/30/2026	12/31/2025
Recoverable taxes	-	-	30,993	33,926
Judicial deposits	-	-	2,562	2,253
Investment property	-	-	7,957	8,002
Property, plant and equipment	7	7	333,643	328,564
Right of use of assets	-	-	58,881	47,167
Intangible	-	-	6,953	6,565
Total noncurrent assets	7	7	440,989	426,477
Total assets	24,539	20,422	619,717	608,138

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

Plascar Participações Industriais S.A.

Statements of Financial Position as of June 30, 2026, and December 31, 2025

Liabilities

(Free translation from the original issued in Portuguese. In the event of any discrepancies, the Portuguese language version shall prevail.)

(In thousands of reais)

	Individual		Consolidated	
	06/30/2026	12/31/2025	06/30/2026	12/31/2025
Current liabilities				
Borrowings and financing	-	-	156,565	132,664
Lease liabilities	-	-	38,570	41,621
Trade payables	-	-	132,837	113,658
Taxes payable	44	44	20,325	26,282
Taxes in installments	-	-	198,411	166,568
Payroll, accrued vacation and related taxes	-	-	92,080	97,508
Advances from customers	-	-	54,546	43,325
Other liabilities	-	-	53,601	39,412
Total current liabilities	44	44	746,935	661,038
Noncurrent liabilities	06/30/2026	12/31/2025	06/30/2026	12/31/2025
Borrowings and financing	-	-	54,343	76,131
Lease liabilities	-	-	27,989	14,994
Related parties	47,439	42,319	4,714	6,417
Trade payables	-	-	14,335	10,158
Taxes in installments	-	-	403,906	363,964
Provision for risks	-	-	27,245	24,366
Allowance for losses on investment in subsidiary	802,331	701,281	-	-
Other liabilities	-	-	165,525	174,292
Total noncurrent liabilities	849,770	743,600	698,057	670,322
	849,814	743,644	1,444,992	1,331,360
Equity				
Share capital	931,455	931,455	931,455	931,455
Valuation adjustments to equity	310	310	310	310
Accumulated losses	(1,757,040)	(1,654,987)	(1,757,040)	(1,654,987)
Attributable to owners of the Company	(825,275)	(723,222)	(825,275)	(723,222)
Total equity	(825,275)	(723,222)	(825,275)	(723,222)
Total liabilities and equity	24,539	20,422	619,717	608,138

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

Plascar Participações Industriais S.A.

Statements of profit and loss for the six-month period ended June 30, 2026 and 2025

(Free translation from the original issued in Portuguese. In the event of any discrepancies, the Portuguese language version shall prevail.)

(In thousands of reais)

	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 operating revenue	-	-	-	-	308,953	582,503	287,505	552,171
Cost of sales	-	-	-	-	(260,580)	(498,383)	(254,132)	(492,676)
Gross profit	-	-	-	-	48,373	84,120	33,373	59,495
Operating income/(expenses)								
Selling expenses	-	-	-	-	(17,174)	(33,203)	(17,224)	(33,363)
General and administrative expenses	(616)	(1,174)	(578)	(1,155)	(28,584)	(56,761)	(26,691)	(54,213)
Share of profit (loss) of investee	(47,104)	(101,051)	(49,325)	(106,764)	-	-	-	-
Other operating expenses, net	-	-	-	-	3,297	4,479	694	1,215
Profit	(47,720)	(102,225)	(49,903)	(107,919)	(42,461)	(85,485)	(43,221)	(86,361)
Profit (loss) before finance income (costs)	(47,720)	(102,225)	(49,903)	(107,919)	5,912	(1,365)	(9,848)	(26,866)
Finance income (costs)	(23)	(31)	(8)	(18)	(54,649)	(102,948)	(40,389)	(82,454)
Finance costs	107	203	81	224	1,101	2,260	407	1,607
	84	172	73	206	(53,548)	(100,688)	(39,982)	(80,847)
Loss before income tax and social contribution	(47,636)	(102,053)	(49,830)	(107,713)	(47,636)	(102,053)	(49,830)	(107,713)
Deferred income tax and social contribution								
Deferred	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Loss for the period	(47,636)	(102,053)	(49,830)	(107,713)	(47,636)	(102,053)	(49,830)	(107,713)
Loss attributable to								
Owners of the Company	-	-	-	-	(47,636)	(102,053)	(49,830)	(107,713)
	-	-	-	-	(47,636)	(102,053)	(49,830)	(107,713)

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

Plascar Participações Industriais S.A.

Statement of comprehensive income (loss) for the six-month period ended June 30, 2026 and 2025

(Free translation from the original issued in Portuguese. In the event of any discrepancies, the Portuguese language version shall prevail.)

(In thousands of reais)

	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
Consolidated comprehensive income (loss) for the period	(47,636)	(102,053)	(49,830)	(107,713)
Comprehensive income attributable to Owners of the company	(47,636)	(102,053)	(49,830)	(107,713)

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

Plascar Participações Industriais S.A.

Statements of change in equity for the six-month period ended June 30, 2026 and 2025

(Free translation from the original issued in Portuguese. In the event of any discrepancies, the Portuguese language version shall prevail.)

(In thousands of reais)

	Paid-in capital	Other comprehensive income	Accumulated losses	Equity
Balances at December 31, 2024	931,455	306	(1,451,037)	(519,276)
Realization of the deemed cost of property, plant and equipment	-	7	(7)	-
Deferred tax on realization of the deemed cost of property, plant and equipment	-	(3)	3	-
Loss for the year	-	-	(203,946)	(203,946)
Balances at December 31, 2025	931,455	310	(1,654,987)	(723,222)
Realization of the deemed cost of property, plant and equipment	-	-	-	-
Deferred tax on realization of the deemed cost of property, plant and equipment	-	-	-	-
Loss for the period	-	-	(102,053)	(102,053)
Balances at June 30, 2026	931,455	310	(1,757,040)	(825,275)

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

Plascar Participações Industriais S.A.

Statements of cash flows for the six-month period ended June 30, 2026 and 2025

(Free translation from the original issued in Portuguese. In the event of any discrepancies, the Portuguese language version shall prevail.)

(In thousands of reais)

	Individual		Consolidated	
	06/30/2026	06/30/2025	06/30/2026	06/30/2025
Cash flows from operating activities				
Loss for the period before income tax and social contribution	(102,053)	(107,713)	(102,053)	(107,713)
Adjustments to reconcile loss to cash provided by (used in) operating activities:				
Depreciation	-	-	18,130	17,799
Amortization	-	-	15,616	13,296
Loss (gain) on sale of property, plant and equipment	-	-	20,126	4,111
Interest and inflation adjustment, net	-	-	101,032	81,140
Provision for risks	-	-	6,208	9,600
Allowance for adjustment of inventories to market value and obsolescence	-	-	(605)	(32)
Recognition (reduction) of allowance for expected credit losses	-	-	1,570	708
Share of profit (loss) of investee	101,051	106,764	-	-
(Increase)/decrease in assets and liabilities				
Trade receivables	-	-	1,903	4,865
Inventories	-	-	635	7,358
Recoverable taxes	(30)	94	2,302	883
Judicial deposits	-	-	(309)	(299)
Other assets, net	-	-	(501)	1,908
Trade payables	-	-	21,406	27,367
Payroll, accrued vacation and related taxes	-	-	26,469	36,330
Advances from customers	-	-	11,221	(1,172)
Taxes payable and taxes in installments	-	(4)	(11,579)	7,320
Provision for risks (payments)	-	-	(3,329)	(5,938)
Other liabilities, net	-	-	(6,927)	(8,000)
Interest paid	-	-	(38,281)	(35,762)
Net cash provided by (used in) operating activities	(1,032)	(859)	63,034	53,769
Cash flows from investing activities				
Acquisition of property, plant and equipment	-	-	(43,335)	(26,023)
Net cash used in investing activities	-	-	(43,335)	(26,023)
Cash flow from financing activities				
Borrowings	-	-	123,318	46,457
Repayment of borrowings and financing (principal)	-	-	(141,533)	(94,144)
Increase (decrease) in intragroup loans, net	5,120	(22,231)	(1,703)	12
Net cash used in financing activities	5,120	(22,231)	(19,918)	(47,675)
(Decrease)/increase in cash and cash equivalents	4,088	(23,090)	(219)	(19,929)
Cash and cash equivalents at beginning of the period	20,290	31,822	25,900	35,510
Cash and cash equivalents at end of the period	24,378	8,732	25,681	15,581
(Decrease)/increase in cash and cash equivalents	4,088	(23,090)	(219)	(19,929)

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

Plascar Participações Industriais S.A.

Statements of value added for the six-month period ended June 30, 2026 and 2025

(Free translation from the original issued in Portuguese. In the event of any discrepancies, the Portuguese language version shall prevail.)

(In thousands of reais)

	Individual		Consolidated	
	06/30/2026	06/30/2025	06/30/2026	06/30/2025
Revenues				
Sales of goods, products and services	-	-	719,119	682,381
Allowance for (reversal of) expected credit losses	-	-	(1,570)	708
	-	-	717,549	683,089
Inputs acquired from third parties				
Cost of sales	-	-	(243,662)	(238,217)
Materials, electric power and outside services	(436)	(356)	(107,432)	(109,700)
Other	-	-	605	32
	(436)	(356)	(350,489)	(347,885)
Gross value added	(436)	(356)	367,060	335,204
Depreciation, amortization and depletion	-	-	(33,746)	(31,095)
Wealth created by the Company	(436)	(356)	333,314	304,109
Wealth received in transfer				
Share of profit (loss) of investees	(101,051)	(106,764)	-	-
Finance income	203	224	2,260	1,607
Other	-	-	1,215	1,215
	(100,848)	(106,540)	3,475	2,822
Total wealth for distribution	(101,284)	(106,896)	336,789	306,931
Wealth distributed	(101,284)	(106,896)	336,789	306,931
Personnel	474	522	168,261	170,717
Salaries	474	522	127,142	131,358
Benefits	-	-	33,012	31,146
F.G.T.S.	-	-	8,107	8,213
Taxes and contributions	264	277	167,633	161,473
Federal	142	146	87,576	84,440
State	-	-	78,510	75,603
Municipal	122	131	1,547	1,430
Lenders and lessors	31	18	102,948	82,454
Interest	31	18	102,948	82,454
Shareholders				
Retained earning/accumulated losses	(102,053)	(107,713)	(102,053)	(107,713)
Total wealth distributed	(101,284)	(106,896)	336,789	306,931

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

Plascar Participações Industriais S.A.

Notes to the individual and consolidated interim financial information for the quarter ended June 30, 2026

(In thousands of Reais, unless otherwise stated)

(Free translation from the original issued in Portuguese. In the event of any discrepancies, the Portuguese-language version shall prevail.)

1. General Information

Plascar Participações Industriais S.A. (Plascar S.A. or Company), headquartered in the city of Jundiaí, State of São Paulo, is a publicly traded company, with its shares listed on the BM&FBOVESPA (PLAS3). The Company's activity is represented by its interest in the subsidiary Plascar Indústria de Componentes Plásticos Ltda. (Plascar Ltda. or Plascar), which operates in the automotive sector and is engaged in the manufacturing and sale of pieces and parts related to the interior and exterior finishing of motor vehicles.

Plascar Ltda. owns four industrial plants located in Jundiaí and Caçapava, in the state of São Paulo, and Varginha and Betim, in the state of Minas Gerais. The Company also has two sequencing sites located in the cities of São Bernardo do Campo, in the state of São Paulo, and São José dos Pinhais, in the state of Parana.

The plants operate primarily in the automotive sector, focused on serving vehicle manufacturers by providing bumpers, spoilers, instrument panels, air diffusers, and other complex plastic parts both for the interior and the exterior of cars and trucks. Plascar also engages in the manufacturing of non-automotive products, such as, for example, injection molding and assembly of supermarket carts, and card machines, activities that accounts for less than 5% of the total assets, net revenue, and the profit consolidated in the Company.

In 2019, the Company started to be controlled by Pádua IV Participações S.A., which currently holds equity interest of 59.9%. Shareholders structure is also comprised of Deise Duprat Vilela Heller, whose equity interest is 21.64%, besides other individual shareholders that hold together 18.37% of equity interest (Refer to Note 21.a).

These individual and consolidated Interim Financial Information were authorized by the Board of Directors for issue on August 12, 2026.

Financial position

Notwithstanding the growth in revenue recorded in recent years, mainly as a result of the acquisition of new business, as of June 30, 2026, the Company still presents an excess of current liabilities over current assets in the amount of R\$ 568,207 thousand (R\$ 479,377 thousand as of December 31, 2025) on a consolidated basis, as well as negative equity in the parent company and consolidated financial statements totaling R\$ 825,275 thousand (R\$ 723,222 thousand as of December 31, 2025).

Additionally, the Company reported loss in the second quarter of 2026 and on a comparative basis, thus maintaining accumulated losses of R\$ 1,757,040, Parent and consolidated (R\$ 1,654,987 as of December 31, 2025).

The Company also needs recurring fund-raising with financial institutions to cover working capital needs generated by the continuous growth in revenue. Management remains attentive to the uncertainties and challenges of the credit market related to the rollover of its borrowings and the raising of new funds, arising from global market uncertainties, risks that have been further intensified by the conflicts that erupted in early 2026.

The Management understands that the Company has full perspective of continuity as a going concern, therefore, used said basis in the preparation of the individual and consolidated quarterly financial information.

Plascar Participações Industriais S.A.

Notes to the individual and consolidated interim financial information for the quarter ended June 30, 2026

(In thousands of Reais, unless otherwise stated)

(Free translation from the original issued in Portuguese. In the event of any discrepancies, the Portuguese-language version shall prevail.)

In the 2nd quarter of 2026, vehicle production in Brazil increased by 11.4% compared to the 1st quarter of 2025, according to data from ANFAVEA. Despite the retraction in the segment of heavy trucks for the period, net revenue, in turn, recorded a 7.5% increase from the same quarter of 2025, maintaining a gradual and consistent growth in volumes.

Even in a scenario subject to uncertainty, given the current domestic economic context, official forecasts from ANFAVEA continue to indicate an increase in vehicle production in 2026 of approximately 5.8%. In the future, if a cycle of basic interest rate, the market shall gradually improve its performance and see an increase in vehicle sales and, consequently, may positively impact Plascar's production.

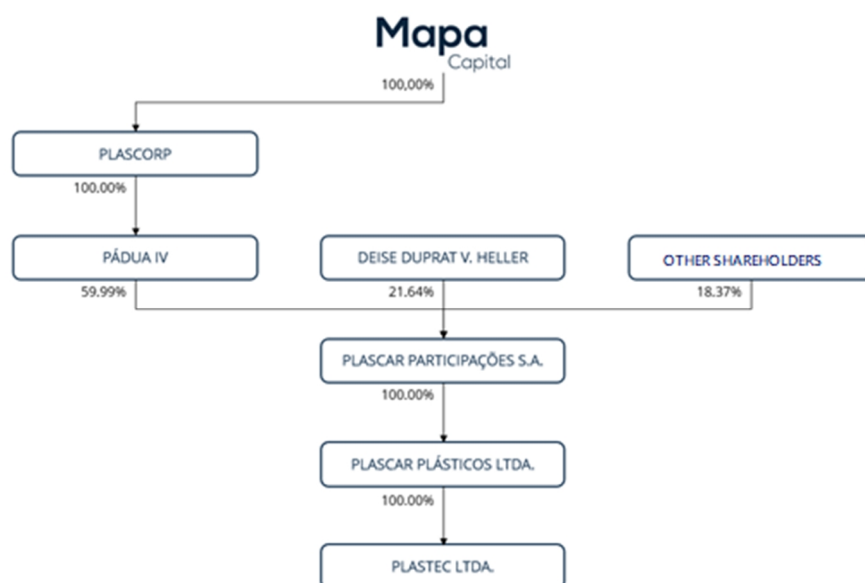
The Company's appointment to numerous new projects has been reflected in the continuous growth of its revenues. However, despite the indicators published by ANFAVEA pointing to market growth, Plascar management understands that 2026 will still be very challenging, reason the commitment is to continue to seek all operating efficiency gains possible, aiming to improve profitability and reversal of losses presented.

The Company continues to successfully implement the restructuring strategy defined by the Board of Directors in the context of the management change in 2019, which has been reaffirmed throughout this period. However, the current macroeconomic environment, characterized by extremely high interest rates and widespread contraction in the credit supply, poses significant challenges for the Company, especially in relation to the financial management of the demands arising from the operational growth and necessary investments.

Corporate and financial restructuring occurred in 2018

As widely disclosed at the time, in January 2019, the Company's debt restructuring process was completed with the adoption of all legal and corporate procedures established in the plan approved by management.

Below, we present the current corporate structure of Plascar:



Plascar Participações Industriais S.A.

Notes to the individual and consolidated interim financial information for the quarter ended June 30, 2026

(In thousands of Reais, unless otherwise stated)

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2. Summary of significant accounting policies and presentation of interim financial information (ITR)

The Company presents its individual interim financial information in accordance with CPC 21 (R1) - Interim Financial Reporting, issued by the Accounting Pronouncements Committee (CPC) and IAS 34 – Interim Financial Reporting, issued by the International Accounting Standards Board (IASB), applicable to the preparation of quarterly financial information, and presented in accordance with standards of the Brazilian Securities Commission (CVM).

The Company elected to present the notes to this interim financial information in a summarized manner in those cases of replication of the information presented in the annual financial statements. In these cases, it is recommended to include a reference to the complete note to the annual financial statements to avoid any misunderstanding of the Company's financial position and performance for the interim period. Accordingly, this interim financial information should be read together with the annual financial statements for the year ended December 31, 2025.

The basis of presentation and accounting policies are the same as those applied to the annual financial statements for 2025. Therefore, the corresponding information should be read in Note 2 to those financial statements.

The consolidated interim financial information includes the financial statements of Plascar Participações Industriais S.A. and those of its subsidiary, as detailed below:

	Direct equity interest	
	06/30/2026	12/31/2025
Plascar Indústria de Componentes Plásticos Ltda. (Plascar Ltda.)	100%	100%

3. Estimates and critical accounting judgments

Accounting estimates and judgments are continuously assessed and are based on past experience and other factors, including expected future events, which are deemed reasonable in the circumstances.

Based on assumptions, the Company makes forward-looking estimates. By definition, resulting accounting estimates are seldom equal to the respective actual incomes. The estimates and assumptions that present a significant risk and probably would cause a material adjustment to the book value of assets and liabilities for the next year are as follows:

(a) Income tax, social contribution, and other taxes

The Company is subject to income tax, and significant judgment is required to determine the provision for income tax, the final determination of which can be uncertain. The Company also recognizes provisions as a result of circumstances where it is probable that additional taxes are due.

When the final amount arising from these issues differs from the amounts initially estimated and recorded, these differences affect current and deferred tax assets and liabilities for the period in which the final amount is determined.

Plascar Participações Industriais S.A.

Notes to the individual and consolidated interim financial information for the quarter ended June 30, 2026

(In thousands of Reais, unless otherwise stated)

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(b) Deferred taxes

Deferred taxes arise from temporary differences identified at the end of the reporting period date between the tax base of assets and liabilities and their carrying amounts. Deferred tax liabilities are recognized for all temporary differences, except:

- When the deferred tax liability arises on the initial recognition of goodwill or an asset or a liability in a transaction other than a business combination and that, at the transaction date, does not affect the accounting income or the tax income or loss;
- It is related to temporary differences arising on investments in subsidiaries, where the timing of the temporary difference reversal can be controlled, and it is probable that such temporary differences will not be reversed in the near future;
- Deferred tax assets are recognized for all deductible temporary differences and unused tax credits and losses to the extent that it is probable that future taxable income will be recorded to realize deductible temporary differences, except when the deferred tax asset related to the deductible temporary difference is generated on the initial recognition of the asset or liability in a transaction that is not a business combination and, on the transaction date, does not impact the accounting profit or profit or tax loss; and
- With respect to deductible temporary differences associated with investments in subsidiaries, deferred tax assets are recognized only to the extent that it is probable that the temporary differences will be reversed in the near future, and that taxable income will be available against which temporary deductible differences can be utilized.

(c) Impairment of non-financial assets

Assets subject to amortization are tested for impairment whenever events or changes in circumstances indicate that their carrying amounts may not be recoverable. An impairment loss is recognized when the carrying amount of the asset exceeds its recoverable value, which reflects the higher value between the fair value of the asset less sales costs and its value in use. For impairment testing purposes, assets are grouped at their lowest levels for which there are separately identifiable cash flows (cash-generating units, or CGUs), as shown in Note 13.

4. Financial risk management

4.1. Financial risk factors

In the normal course of business, the Company is exposed to several financial risks: market risk (including currency risk and risk of fair value associated with interest rate), credit risk, and liquidity risk. The Company's risk management program is focused on the unpredictability of the financial markets and aims at minimizing adverse impacts on its financial performance.

The Company's Treasury function identifies, assesses and hedges the Company against possible financial risks in cooperation with the Company's operational units.

Plascar Participações Industriais S.A.

Notes to the individual and consolidated interim financial information for the quarter ended June 30, 2026

(In thousands of Reais, unless otherwise stated)

(Free translation from the original issued in Portuguese. In the event of any discrepancies, the Portuguese-language version shall prevail.)

a) Market risk

i) *Currency risk*

The Company operates in foreign countries and is exposed to currency risk due to its exposure to certain currencies, basically US dollar. The currency risk arises from commercial transactions, assets and liabilities.

As of June 30, 2026, and December 31, 2025, the Company has foreign currency assets and liabilities arising from imports, exports and intragroup loans and borrowings in the amounts shown below:

	Consolidated	
	06/30/2026	12/31/2025
Trade receivables (Note 7)	249	287
Trade payables (Note 16)	(467)	(952)
Net exposure	(218)	(665)

ii) *Interest rate-related cash flow or fair value risk*

The Company does not have any significant assets yielding interest.

The Company's interest rate risk arises from borrowings and financing. Borrowings at variable rates expose the Company to interest rate-related cash flow risk. Borrowings bearing a fixed interest rate expose the Company to the fair value risk associated with the interest rate.

The table below shows the sensitivity to a possible change in interest rates (without the bank spread), if all other variables remain constant, on the Company's pretax income (profit is affected by borrowings subject to floating rates).

Financial liabilities	Impact on profit or loss for the year (1)		
	Scenario I Probable	Scenario II +25%	Scenario III +50%
CDI	13.85%	17.31%	20.78%
Loans and borrowings	(13,852)	(15,979)	(18,063)
Lease liabilities	(7,736)	(9,383)	(11,054)

(1) It refers to a scenario of accrued interest for the lower of the next 12 months or expiry date of the contracts.

In the sensitivity analysis, the interest rate is based on the rates prevailing in the market.

The sensitivity analyses were prepared based on the net debt amount and the fixed interest rate in relation to floating interest rates of the debt as of June 30, 2026.

Plascar Participações Industriais S.A.

Notes to the individual and consolidated interim financial information for the quarter ended June 30, 2026

(In thousands of Reais, unless otherwise stated)

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b) Credit risk

The credit risk arises from credit exposures to original equipment manufacturer (OEM) and replacement/dealer (DSH) customers, including outstanding trade receivables and transactions under repurchase agreements. For banks and financial institutions, only trade notes issued by prime entities are accepted. The individual risk limits are set based on internal and external classifications in accordance with the limits established by the Credit Committee. The use of credit limits is monitored on a regular basis.

The likelihood that the Company and its subsidiaries may incur losses as a result of financial difficulties faced by their customers is relatively low, given the track record and scale of the majority of these customers, which consist primarily of vehicle manufacturers and global-tier automotive suppliers. However, due to potential economic fluctuations, the aforementioned customers may experience some pressure on their cash flows.

Management does not expect any credit losses arising from default by these counterparties in excess of the amounts, if any, already provided for.

c) Liquidity risk

Cash flow is projected by the Company's operational entity and compiled by the Finance Department. The Finance area monitors the Company's ongoing forecasts on liquidity requirements to ensure it has sufficient cash to meet operating needs. This forecast takes into account estimated cash inflows and outflows, the Company's debt financing plans, compliance with contractual covenants, and any applicable regulatory requirements.

The Treasury invests cash surpluses in interest-bearing bank accounts, time deposits, short-term deposits and securities, by selecting instruments with adequate maturity dates or sufficient liquidity to meet the above-mentioned provisions. As of June 30, 2026, the Company held short-term financial investments in the amount of R\$ 2,487 thousand (R\$ 2,488 thousand as of December 31, 2025) and a cash position totaling R\$ 25,681 thousand.

The table below analyzes the Company's financial liabilities, by maturity ranges, corresponding to the remaining period from the statement of financial position date through the contractual maturity date. The amounts disclosed in the table represent contractual cash flows and correspond to the expected cash outflows (undiscounted).

	Carrying amount	Financial flow	Up to 3 months	4 to 12 months	1 to 5 years	Over five years
- As of June 30, 2026						
Loans and borrowings	210,908	230,173	56,240	110,585	63,348	-
Lease liabilities	66,559	66,559	9,430	14,427	17,227	25,475
Trade payables	147,172	147,172	128,753	4,244	14,175	-
Payables to related parties	4,714	4,714	-	-	4,714	-
Other liabilities	219,126	271,975	10,607	20,755	106,197	134,416
	648,479	720,593	205,030	150,011	205,661	159,891

Plascar Participações Industriais S.A.

Notes to the individual and consolidated interim financial information for the quarter ended June 30, 2026

(In thousands of Reais, unless otherwise stated)

(Free translation from the original issued in Portuguese. In the event of any discrepancies, the Portuguese-language version shall prevail.)

	Carrying amount	Financial flow	Up to 3 months	4 to 12 months	1 to 5 years	Over five years
As of December 31, 2025						
Loans and borrowings	208,795	239,625	51,996	95,039	92,590	-
Lease liabilities	56,615	56,615	9,220	18,438	28,957	-
Trade payables	123,816	123,816	110,515	3,150	10,151	-
Payables to related parties	6,417	6,417	-	-	6,417	-
Other liabilities	213,704	259,370	7,243	19,419	106,194	126,514
	609,347	685,843	178,974	136,046	244,309	126,514

4.2. Capital Management

The objectives of the Company in managing its capital are to ensure that the Company is continuously capable of offering return to its shareholders and benefits to other related stakeholders, and maintain a desirable capital structure.

	Consolidated	
	06/30/2026	12/31/2025
Total borrowings (Note 15)	210,908	208,795
(-) Cash and cash equivalents (Note 6)	(25,681)	(25,900)
Net Debt	185,227	182,895
Total equity	(825,275)	(723,222)
	(640,048)	(540,327)

5. Financial instruments by category of fair value and carrying amount

The carrying amounts of the main financial instruments approximate their respective fair values and are classified as follows:

Consolidated	June 30, 2026		December 31, 2025		Measurement at fair value
	Carrying amount	Fair value	Carrying amount	Fair value	
Financial assets					
<u>Fair value through profit or loss</u>					
Cash and cash equivalents (Note 6)	25,681	25,681	25,900	25,900	Level 2
<u>Amortized cost</u>					
Trade receivables (Note 7)	60,657	60,657	64,130	64,130	Level 2
Judicial Deposits	2,562	2,562	2,253	2,253	Level 2
Other assets	6,804	6,804	6,646	6,646	Level 2
Financial liabilities					
<u>Amortized cost</u>					
Trade payables (Note 16)	147,172	147,172	123,816	123,816	Level 2
Borrowings and financing (Note 15)	210,908	210,908	208,795	208,795	Level 2
Lease liabilities (Note 14)	66,559	66,559	56,615	56,615	Level 2
Related parties (Note 11)	4,714	4,714	6,417	6,417	Level 2

Hierarchy

The classification of financial assets and liabilities as amortized cost or at fair value through profit or loss is based on the Company's business model and the expected cash flow characteristics for each instrument.

Plascar Participações Industriais S.A.

Notes to the individual and consolidated interim financial information for the quarter ended June 30, 2026

(In thousands of Reais, unless otherwise stated)

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The fair value of an instrument corresponds to its face value (redemption value) brought to present value by the discount factor (related to the instrument's maturity date) obtained from the market interest rate curve in Brazilian reais. The three fair value hierarchy levels are:

- Level 1: Prices quoted in an active market for identical instruments;
- Level 2: Observable inputs other than prices quoted in an active market that are directly (as prices) or indirectly (that derives from prices) observable for the asset or liability; and
- Level 3: Instruments whose relevant factors are not observable market inputs.

6. Cash and cash equivalents

	Parent Company		Consolidated	
	06/30/2026	12/31/2025	06/30/2026	12/31/2025
Cash and banks	21,918	17,881	23,194	23,412
Financial investments	2,460	2,409	2,487	2,488
	24,378	20,290	25,681	25,900

Financial investments are mainly comprised of Bank Certificates of Deposits contracted with institutions operating in the national financial market, characterized by daily liquidity, low credit risk, and a return of 100% of the Interbank Deposit Certificate (CDI). The funds are used depending on the Company's immediate cash requirements.

7. Trade receivables

	Consolidated	
	06/30/2026	12/31/2025
Domestic third parties	60,479	59,015
Foreign third parties (Note 4.1)	249	287
Receivables from tools - Brazil	1,923	5,252
	62,651	64,554
Allowance for expected credit losses (impairment)	(1,994)	(424)
	60,657	64,130

As of June 30, 2026, the Company has trade receivables in the amount of R\$ 15,347 (R\$ 10,097 as of December 31, 2025). Based on the characteristics of the underlying agreements, for better presentation, the Company decided to show the related effects under the line Borrowings (Note 15), as working capital.

Plascar Participações Industriais S.A.

Notes to the individual and consolidated interim financial information for the quarter ended June 30, 2026

(In thousands of Reais, unless otherwise stated)

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As of June 30, 2026, and December 31, 2025, the aging list of trade receivables is as follows:

	Consolidated	
	06/30/2026	12/31/2025
Current	56,099	57,844
Past due:		
1-30 days	3,342	3,503
31 to 60 days	895	627
61 to 90 days	77	566
Over 90 days	2,238	2,014
	6,552	6,710
	62,651	64,554

As of June 30, 2026, the balance more than 90 days past due and not covered by an allowance primarily refers to sale of tools that are in the final phase of technical approval by customers, in the amount of R\$ 244 (R\$ 1,246 as of December 31, 2025). Management does not expect there to be a risk of loss.

Changes in the allowance for expected credit losses in the period ended June 30, 2026, and year ended December 31, 2025, are as follows:

	Consolidated	
	06/30/2026	12/31/2025
Opening balance	(424)	(1,058)
Changes	(1,570)	634
Closing balance	(1,994)	(424)

8. Inventories

	Consolidated	
	06/30/2026	12/31/2025
Tools and molds under development intended for sale	31,272	24,983
Finished goods	3,799	5,522
Products in process	15,347	17,206
Raw materials	23,978	29,640
Imports in transit	3,582	1,447
Maintenance and ancillary materials	4,571	4,652
Advances to suppliers	569	303
Allowance for adjustment of inventories to market value and obsolescence	(1,464)	(2,069)
	81,654	81,684

Changes in the allowance for adjustment of inventories to market value and obsolescence in the period ended June 30, 2026, and year ended December 31, 2025, are as follows:

	Consolidated	
	06/30/2026	12/31/2025
Opening balance	(2,069)	(2,754)
Changes (Note 24)	605	685
Closing balances	(1,464)	(2,069)

Plascar Participações Industriais S.A.

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(In thousands of Reais, unless otherwise stated)

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9. Recoverable taxes

	Consolidated	
	06/30/2026	12/31/2025
Exclusion credit of ICMS from PIS/COFINS calculation basis (1)	27,865	31,452
ICMS on property, plant and equipment - CIAP	4,761	3,914
Other	2,299	1,861
	34,925	37,227
Current	3,932	3,301
Non-current	30,993	33,926
	34,925	37,227

- (1) Credit arising from the exclusion of ICMS from PIS/Cofins calculation basis - Accounted for based on an unappealable decision.

In August 2019, the Company had a favorable judgment for the exclusion of ICMS of PIS and COFINS calculation bases, and the corresponding use of ICMS highlighted in the invoices for credit assessment. In the fourth quarter of 2019, based on its legal advisors' opinion and report, the Company recorded the amount of R\$ 179,069 as recoverable taxes in the statement of financial position to offset against current taxes administered by the Brazilian Federal Revenue Service in future periods.

The approval and qualification of R\$ 123,396 relating to part of the above-mentioned credit occurred on January 3, 2020, while the remaining amount of the credit in the amount of R\$ 55,673 is still under analysis by the Brazilian Federal Revenue Service for refund or future offsetting of taxes previously planned to be paid in installments.

The company offset a cumulative amount of R\$ 160,410 through June 30, 2026; part of this amount, R\$ 31,552, originated from taxes previously divided into installments.

10. Income tax and social contribution

a) Breakdown of deferred income tax and social contribution

	Consolidated	
	06/30/2026	12/31/2025
Assets:		
IRPJ tax loss carryforwards and negative social contribution tax base	28,081	27,103
	28,081	27,103
Liabilities:		
Property, plant and equipment - deemed cost (1)	(442)	(442)
Depreciation - revision of the economic useful life (2)	(27,639)	(26,661)
	(28,081)	(27,103)

- (1) It refers to deferred taxes calculated based on the deemed cost of property, plant and equipment resulting from the recognition of their fair value in the initial adoption of CPC 27 (IAS 16).

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(In thousands of Reais, unless otherwise stated)

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- (2) It refers to deferred taxes calculated on the difference in depreciation of fixed assets generated after a review of the economic useful life of the assets. Through December 31, 2010, the Company, as allowed by tax law, also considered for tax purposes the depreciation calculated based on the new economic useful lives of the assets. Since September 2011, the Company started using, for tax purposes, the depreciation calculated based on the useful life allowed by tax legislation and consequently recognized the corresponding deferred tax effects.

The Company has tax loss carryforwards and negative social contribution base in the amounts of R\$ 67,551 and R\$ 78,553, respectively, as of June 30, 2026 (R\$ 66,548 and R\$ 77,550 as of December 31, 2025, respectively). The subsidiary Plascar Ltda. has tax loss carryforwards and a negative CSLL tax base amounting to R\$ 1,470,510 thousand and R\$ 1,470,162 thousand, respectively, as of June 30, 2026 (R\$ 1,378,854 thousand and R\$ 1,378,506 thousand as of December 31, 2025, respectively), on which deferred tax assets have been recognized up to the limit of deferred tax liabilities.

b) Reconciliation of income tax and social contribution expenses

	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
Losses before income tax and social contribution	(47,636)	(102,053)	(49,830)	(107,713)
Income tax and social contribution at statutory rates (34%)	16,196	34,698	16,942	36,622
Adjustments to effective rate:				
Use of tax losses in tax renegotiation	-	-	-	-
Unrecognized tax effects				
on tax losses in the period (1)	(16,196)	(34,698)	(16,942)	(36,622)
Deferred income tax and social contribution expenses	-	-	-	-

- (1) Effect on tax loss carryforwards of social contribution of Plascar S.A., which is not recognized as there is not expected future taxable income.

11. Related parties

a) Management compensation

The monthly compensation of the Board of Directors and Supervisory Board is comprised of a fixed compensation approved by the General Shareholders Meeting.

The remuneration of the senior executives and management members of the Company and those of its subsidiary is comprised of a fixed compensation and variable performance-based pay and supplementary benefits.

In the periods ended June 30, 2026 and 2025, the total management compensation was as follows:

	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
Fixed compensation (1)	2,008	4,016	2,024	4,061
Management fees	2,008	4,016	2,024	4,061

- (1) It refers to salaries and management fees, vacation pay, year-end bonus, and payroll charges (social security contributions – INSS, FGTS, and others).

Plascar Participações Industriais S.A.

Notes to the individual and consolidated interim financial information for the quarter ended June 30, 2026

(In thousands of Reais, unless otherwise stated)

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b) Balances and transactions

The Company and its subsidiary enter into loan agreements with related parties to meet immediate cash requirements, without having to go through the approval processes required by financial institutions. Such agreements are subject to the availability of funds and not compromising the cash flow of the lender. These loan contracts are entered into based on rates agreed upon between the parties.

The main asset and liability balances as of June 30, 2026, and December 31, 2025, as well as the transactions that impacted profit or loss for the year are as follows:

	<u>Parent Company</u>		<u>Consolidated</u>	
	<u>06/30/2026</u>	<u>12/31/2025</u>	<u>06/30/2026</u>	<u>12/31/2025</u>
Current liabilities				
Service agreements:				
Mapa Capital Participações e				
Consultoria Ltda. (Mapa) (a)	-	-	1,511	544
	-	-	1,511	544

(a) Recorded in trade payables

	<u>Parent Company</u>		<u>Consolidated</u>	
	<u>06/30/2026</u>	<u>12/31/2025</u>	<u>06/30/2026</u>	<u>12/31/2025</u>
Non-current liabilities				
Intra-group loans:				
Kielce Gestão de Ativos Ltda ME (1)	-	-	4,714	6,417
Plascar Ltda.	47,439	42,319	-	-
	47,439	42,319	4,714	6,417
	47,439	42,319	4,714	6,417

	<u>Consolidated</u>			
	<u>04/01/2026 to</u>	<u>01/01/2026</u>	<u>04/01/2025 to</u>	<u>01/01/2025 to</u>
	<u>06/30/2026</u>	<u>to</u>	<u>06/30/2025</u>	<u>06/30/2025</u>
		<u>06/30/2026</u>		
Profit (loss)				
Financial advisory services -				
Mapa Capital Participações e	1,207	2,430	1,161	2,322
Consultoria Ltda.	1,207	2,430	1,161	2,322

Plascar Participações Industriais S.A.

Notes to the individual and consolidated interim financial information for the quarter ended June 30, 2026

(In thousands of Reais, unless otherwise stated)

(Free translation from the original issued in Portuguese. In the event of any discrepancies, the Portuguese-language version shall prevail.)

c) Changes

	Parent Company	Consolidated
As of December 31, 2025	42,319	6,417
Borrowings (payment)	5,120	(2,228)
(+) Accrued interest and IOF (tax on financial transactions)	-	525
As of June 30, 2026	47,439	4,714

On November 14, 2018, Plascar signed a financial advisory services contract with Mapa Capital, which is renewed on an annual basis, as discussed by the Board of Directors. In November 2025, such contract was renewed for over 12 months, therefore, it is currently effective.

The effects of the transactions on profit or loss correspond to inflation adjustment and exchange rate changes recorded in finance income (costs).

The loan agreement between the Company (lender) and Plascar Ltda. (borrower) is not subject, exceptionally, to finance charges, since the Company holds a 100% equity interest in Plascar Ltda. This agreement was signed on May 31, 2000, for the purpose of adjusting the cash flow of Plascar Ltda., with an indeterminate maturity date.

- (1) On June 30, 2023, a debt acknowledgment agreement was entered into with Kielce Gestão de Ativos-ME (lender), which became the holder of the debt in the amount of R\$ 7,335 thousand with Plascar Ltda. (borrower).

12. Allowance for losses on investment in subsidiary

Changes in investments are as follows:

	06/30/2026	12/31/2025
Opening balance	(701,281)	(499,213)
Share of profit (loss) of subsidiary	(101,050)	(202,068)
Closing balance	(802,331)	(701,281)

Significant information on Plascar Ltda. is as follows:

	06/30/2026	12/31/2025
Share capital	838,565	838,565
Total shares	838,565,144	838,565,144
Shares held	838,565,114	838,565,114
Ownership	100%	100%
Subsidiary's equity	(802,331)	(701,281)
Equity interest in Plascar Ltda.	(802,331)	(701,281)
Loss for the period/year	(101,050)	(202,068)
Profit or loss using the equity method	(101,050)	(202,068)

In the six-month period ended June 30, 2025, Plascar Ltda., determined loss of R\$ 106,764, resulting in the Company recognizing share of profit of subsidiary in the same amount.

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13. Property, plant and equipment

	Buildings	Machinery and equipment	Molds	Furniture and fixtures	Vehicles	IT equipment	Spare parts and materials	Advances to suppliers	Impairment allowance for machinery and equipment (1)	Total
As of 12/31/2024	24,269	284,586	-	541	26	1,056	10,022	350	(5,961)	314,889
Acquisition	4,069	30,690	-	265	-	-	1,339	19,705	-	56,068
Write-offs, net	(3)	(10)	-	-	-	(17)	(3,522)	(2,532)	-	(6,084)
Depreciation	(1,948)	(33,468)	-	(747)	(17)	(129)	-	-	-	(36,309)
As of 12/31/2025	26,387	281,798	-	59	9	910	7,839	17,523	(5,961)	328,564
Acquisition	2,421	26,389	-	43	-	-	1,270	13,212	-	43,335
Write-offs, net	(83)	(136)	-	-	-	-	(615)	(19,292)	-	(20,126)
Depreciation	(1,237)	(16,766)	-	(43)	(6)	(78)	-	-	-	(18,130)
As of 06/30/2026	27,488	291,285	-	59	3	832	8,494	11,443	(5,961)	333,643

- (1) In 2019, the Company recognized impairment of R\$ 17,955 relating to machinery and equipment identified as non-operating during the year. In the first quarter of 2024, the Company reversed R\$ 12,084 by writing these assets off.

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Land is not depreciated. Depreciation of other assets is calculated on a straight-line basis considering their costs and residual values over their estimated useful lives as of June 30, 2026, and December 31, 2025, is as follows:

	<u>Useful life (years)</u>
Buildings	25 to 50
Machinery	8 to 25
Molds	11 to 15
Furniture and fixtures	10 to 15
Vehicles	5 to 6
IT equipment	5 to 6

The Company's assets were appraised according to the market value of each asset, obtained by the result of the replacement value and the depreciation ratio, taking into account the useful life, age, remaining useful life, residual value, and depreciation, resulting in the net selling value exceeding their residual carrying amount, which indicates that recognizing an impairment allowance is not necessary.

There were no significant changes in the other information disclosed in this Note in relation to that disclosed in Note 2.8 to the annual financial statements for the year ended December 31, 2025.

14. Right-of-use assets and lease liabilities payable

a) Breakdown and summary of right of use of assets and lease liabilities

Right of use of assets

	<u>06/30/2026</u>	<u>12/31/2025</u>
Opening balance	47,167	60,279
Additions ⁽¹⁾	-	12,849
Adjustments	27,330	3,447
Amortization	(15,616)	(29,408)
Closing balance	<u>58,881</u>	<u>47,167</u>

Lease liabilities

	<u>06/30/2026</u>	<u>12/31/2025</u>
Opening balance	56,615	74,926
Additions ⁽¹⁾	-	12,849
Adjustments	27,330	3,447
Interest	2,864	7,353
Payments	(20,250)	(41,960)
Closing balance	<u>66,559</u>	<u>56,615</u>
Current	38,570	41,621
Non-current	<u>27,989</u>	<u>14,994</u>
	<u>66,559</u>	<u>56,615</u>

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- (1) In the 1st Quarter of 2025, two lease contracts for painting cabins were recorded. The initial impact on assets and liabilities was R\$ 1,353. The incremental borrowing rate used for these contracts was CDI + 3% per annum, applied to discount the lease liability to present value (PV). In the first quarter of 2025, a computer lease agreement was also recognized. The initial impact on assets and liabilities was R\$ 463. Management considered an incremental rate of CDI + 3% p.a. for discounting the debt to the present value (APV). In the 2nd quarter of 2025, a vehicle lease contract was recorded. The initial impact on assets and liabilities was R\$ 1,159. Management considered an incremental rate of CDI + 3% p.a. for discounting the debt to the present value (APV). In the 3rd Quarter of 2025, three forklift lease contracts for the plants in Varginha-MG, Betim-MG, and Jundiaí-SP were recorded. The initial impact on assets and liabilities was R\$ 9,009. Management considered an incremental rate of CDI + 3% p.a. for discounting the debt to the present value (APV). In the 4th quarter of 2025, a lease contract for a pumping system was recorded for the Jundiaí - SP plant. The initial impact on assets and liabilities was R\$ 865. Management considered an incremental rate of CDI + 3% p.a. for discounting the debt to the present value (APV).

In the nine-month period ended June 30, 2026, the Company recorded an expense of R\$ 556 (R\$ 2,832 as of December 31, 2025) relating to short-term leases (shorter than 12 months) or low-value assets involved in the contracts.

b) Lease payment schedule

Consolidated						
06/30/2026						
	Buildings	Forklifts	Vehicles	IT equipment	Painting Cabin	Total
2026	16,157	2,703	2,011	436	427	21,734
2027	7,185	1,493	3,785	468	857	13,788
2028 onward	30,302	451	-	-	284	31,037
	53,644	4,647	5,796	904	1,568	66,559

Additional information

The Company adopted as an accounting policy, the Company adopted the requirements of CPC 06 (R2)/IFRS 16 in measuring and re-measuring its right-of-use, using the discounted cash flow technique, without considering inflation.

To ensure fair representation of information in relation to CPC 06 (R2) requirements and to meet the guidelines of CVM technical areas, liability balances are provided without adjustment for inflation, at amounts actually accounted for (actual flow x nominal rate), and an estimate of the balances adjusted for inflation in the comparative periods (nominal flow x nominal rate).

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Other assumptions, such as the maturity schedule of liabilities and interest rates used in the calculation, are disclosed in other items of this same explanatory note, as well as the inflation rates are observable in the market, so that nominal flows can be prepared by the users of the financial statements.

The comparison of lease payment balances, with and without inflation projection, is shown below:

	2026	2027	2028	2029 and thereafter
Lease liabilities				
Actual projection and nominal rate (accounted for)	(66,559)	(47,699)	(37,705)	(33,656)
Nominal projection and nominal rate	(66,559)	(47,699)	(37,705)	(33,656)
Right of use of assets				
Actual projection and nominal rate (accounted for)	58,881	43,362	33,452	28,242
Nominal projection and nominal rate	58,881	43,362	33,452	28,242
Financial charges				
Actual projection and nominal rate (accounted for)	3,064	4,743	3,974	19,778
Nominal projection and nominal rate	3,064	4,743	3,974	19,778
Amortization expense - right of use				
Actual projection and nominal rate (accounted for)	15,499	9,923	4,493	28,942
Nominal projection and nominal rate	15,499	9,923	4,493	28,942

15. Loans and borrowings

a) Summary of borrowings

Type/purpose	Finance charges as at 06/30/2026	Consolidated	
		06/30/2026	12/31/2025
Working capital in local currency	17.25% to 27.17% p.a.	195,561	198,698
Trade notes discounted	2.4% to 3% p.m.	15,347	10,097
Total		210,908	208,795
Current		156,565	132,664
Non-current		54,343	76,131
		210,908	208,795

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b) Changes

Total working capital as of December 31, 2025	208,795
(+) Borrowings	123,318
(-) Payment of principal	(121,283)
Interest payment	(33,223)
(+) Accrued interest	33,301
Total working capital as of June 30, 2026	210,908

The maturity schedule of the balance recorded under non-current liabilities is presented below:

	Value
2027	26,725
2028	16,823
2029	5,328
2030 onward	5,467
	54,343

The working capital loans contracted by Plascar Ltda. are collateralized by machinery and equipment (CAPEX), and the remaining balances are collateralized by receivables and guarantees.

The Company monitors compliance with covenants included in loan agreements with financial institutions and, as of June 30, 2026, and December 31, 2025, is compliant with such covenants.

16. Trade payables

	Consolidated	
	06/30/2026	12/31/2025
Local suppliers	146,705	122,864
Foreign suppliers (Note 4.1)	467	952
Total	147,172	123,816
Current	132,837	113,658
Non-current	14,335	10,158
	147,172	123,816

The terms and conditions for financial liabilities mentioned above reflect the outstanding balance of trade payables with an average payment term of 35 days (37 days as of 2025).

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17. Payroll, accrued vacation and related taxes payable

	Consolidated	
	06/30/2026	12/31/2025
Social security taxes	33,192	55,754
Labor indemnities	635	1,070
Accrued vacation pay and 13th salary	40,385	28,318
Accrued profit sharing	14,568	12,366
Other	3,300	-
	92,080	97,508

18. Advances from customers

	Consolidated	
	06/30/2026	12/31/2025
Volkswagen Truck & Bus	21,897	13,817
Stellantis	12,980	10,941
Nordex	306	10,274
Volkswagen do Brasil	19,218	8,147
Mercedes Benz	145	146
	54,546	43,325

19. Commitments and provision for risks

a) Restructuring of rental debt

In January 2020, the Company completed the renegotiation of its rental debt, whose balance on December 31, 2019, was R\$ 137,754, recorded as "Other liabilities" and "Lease liability", in current liabilities.

Upon completion of such restructuring, the inflation adjusted debt was divided into installments, with a grace period of over a year before the start of payments. The balance was transferred to line item "Other Liabilities", in non-current liabilities in January 2020.

In the second quarter of 2022, an agreement was entered into for the renegotiation of the outstanding rental debt for the period from January 2020 to December 2021 (Note 14.a).

Lawsuits – amounts involved and criteria for recognizing provisions for lawsuits assessed as probable loss

The Company is a party to several labor and social security, civil, and tax lawsuits. The Company assesses the risk of loss arising from pending litigation as "remote", "possible", and "probable", where "remote" indicates minimal risk of loss, "possible" indicates moderate risk of loss, and "probable" indicates a high risk of loss. The external legal advisors, assisted by the Company's legal counsel, carefully assess each new or ongoing lawsuit and classify them based on their best estimates of the outcome.

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The risk classifications are revised on a monthly basis and can be changed whenever the legal advisors deem it necessary. Additionally, all lawsuits are adjusted for inflation based on the rates adopted by the courts to reflect the most accurate current economic situation of each process.

For all cases assessed by the external and internal legal advisors as “probable loss”, the Company recognizes an individual provision in an amount sufficient to cover the estimated loss; such provision is properly calculated and determined through judicial accounting (in the case of the court) or accounting expert assistant (in the case of the Company), based on condemnatory judgments and/or any other decisions from higher courts (appellate level) issued by the courts that clearly indicate that the Company is obliged to make the payment in the short term due to the advanced stage of the process. Also, the Company adopts a policy whereby monthly provisions are made for labor lawsuits assessed as “possible loss”, for which the Company estimates that settlement agreements will be made before the execution stage begins.

For lawsuits assessed as probable loss, provisions in the total amount of the risks are recognized, as shown below:

	Consolidated	
	06/30/2026	12/31/2025
Provision for social security and labor risks	27,245	24,366
	27,245	24,366

In the six-month period ended June 30, 2026, changes in the provision for judicial demands are as follows:

Social security and labor

	Consolidated	
	06/30/2026	12/31/2025
Opening balance	24,366	18,074
Additions	6,208	17,547
Payments	(3,329)	(11,255)
Closing balance	27,245	24,366

b) Lawsuits assessed as “possible loss” for which no provision is recognized in the statement of financial position

The Company’s other lawsuits assessed by the external and in-house legal advisors as “possible” or “remote” loss, no provision for risks is recognized. However, the Company discloses the amounts involved in such lawsuits as a way to provide sufficient knowledge and information to the market about all litigation to which the Company is a party. For new lawsuits, the amount reported by the Company considers the amount claimed (initial amount). As the lawsuit progresses, the legal advisors calculate the amounts involved in each case more accurately and revise the risk of loss arising from each lawsuit regarding amounts effectively involved, as well as the effective loss risk.

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Lawsuits assessed as “possible” loss for which no provision was recognized are as follows:

	Consolidated	
	06/30/2026	12/31/2025
Tax	13,691	15,425
Labor	43,169	34,069
Civil	1,907	1,391
	58,767	50,885

c) Significant contingent assets

Plascar Ltda. is a plaintiff to a relevant lawsuit against ELETROBRÁS, with involved the amount of R\$ 8,585. In this lawsuit, judgment was favorable to the Company. It is currently at an advanced procedural stage, and the Company has already initiated the provisional execution process of the judgment, requesting payment of the amount due. However, in July 2020, through its external advisors, the Company became aware of an alleged assignment of rights, which would have been carried out in May 2003, by which the ownership and economic benefits arising from this lawsuit would be assigned to third parties. Having not internally identified elements confirming such assignment of rights, the Company made a statement in the case, requesting more information on the matter and currently awaits the court's response.

20. Other liabilities

	Consolidated	
	06/30/2026	12/31/2025
Rentals payable	190,788	184,372
Sundry creditors - agreements (1)	22,564	23,187
Other liabilities	5,774	6,145
	219,126	213,704
Current	53,601	39,412
Non-current	165,525	174,292
	219,126	213,704

- (1) Refers primarily to a debt acknowledgment agreement relating to the commercial transaction and debt restructuring made with the customer.

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21. Equity

a) Capital

As of June 30, 2026, and December 31, 2025, capital amounts to R\$ 931,455, represented by 12,425,418 registered common shares, without par value.

Shareholders	06/30/2026 and 12/31/2025	
	Quantity of shares	Ownership
Pádua IV Participações	7,454,491	60.00%
Deise Duprat	2,689,646	21.64%
Other shareholders	2,281,281	18.36%
	12,425,418	100%

The share issuance price was set without unjustified dilution for the current shareholders of the Company, considering the methodologies permitted by article 170, Paragraph 1, of Brazilian Corporate Law, taking into account the Company's financial situation at that time, with high indebtedness and equity deficiency.

b) Compensation to shareholders – distribution of dividends

According to the Company's Bylaws, shareholders are entitled to receive a minimum annual dividend of 25% of the adjusted net for the year as provided for in articles 189 and 202 of Law No. 6.404/76. Due to losses incurred, no dividend distribution was made in the period ended June 30, 2026 and in the year ended December 31, 2025.

22. Earnings per share

Basic earnings (loss) per share are calculated by dividing profit (loss) for the year attributable to holders of the Parent's common shares by the weighted average number of common shares outstanding during the year.

Diluted earnings (loss) per share are calculated by dividing profit (loss) for the year attributable to the holders of the Parent's common shares by the weighted average number of common shares outstanding in the year plus the weighted average number of common shares that would be issued if all potential diluted common shares were actually converted into common shares.

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The table below shows earnings and shares used to calculate basic and diluted earnings (loss) per share for the quarters ended June 30, 2026 and 2025 (in thousands, except value per share):

	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
Numerator:				
Loss for the period	(47,636)	(102,053)	(49,830)	(107,713)
Denominator:				
Weighted average number of shares	12,425,418	12,425,418	12,425,418	12,425,418
Basic loss, diluted per share - R\$	(3.83)	(8.21)	(4.01)	(8.67)

23. Net operating revenue

	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
Gross sales revenue	384,167	723,994	361,328	692,589
Taxes on sales	(72,625)	(136,616)	(68,201)	(130,210)
Returns and rebates on sales	(2,589)	(4,875)	(5,622)	(10,208)
	308,953	582,503	287,505	552,171

Taxes levied on sales consist mainly of Sales and Services tax – ICMS (tax rate of 7%, 12%, and 18%), Excise Tax (IPI) (tax rates of 5% and 15%), Social Integration Program (PIS) – (tax rates of 1.65% and 2.30%), contribution to the social security financing (COFINS) (tax rates of 7.60% and 10.80%).

24. Breakdown of costs and expenses by nature

The Company elected to present the statement of profit and loss by function. Expenses by nature are as follows:

	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
Raw materials, inputs, consumables and personnel expenses	(241,893)	(467,591)	(240,060)	(466,906)
Depreciation and amortization	(16,582)	(33,746)	(15,567)	(31,095)
Third-party services	(11,375)	(22,369)	(12,858)	(23,625)
Freight	(10,538)	(19,521)	(9,456)	(17,642)
Allowance for adjustment of inventories to market value and obsolescence (Note 8)	1,773	605	(326)	32
Other	(24,426)	(41,246)	(19,086)	(39,801)
	(303,041)	(583,868)	(297,353)	(579,037)
Classified as				
Cost of sales	(260,580)	(498,383)	(254,132)	(492,676)
Selling expenses	(17,174)	(33,203)	(17,224)	(33,363)
General and administrative expenses	(28,584)	(56,761)	(26,691)	(54,213)
Other operating income	3,297	4,479	694	1,215
	(303,041)	(583,868)	(297,353)	(579,037)

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25. Finance income and expenses

	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
Finance costs				
Interest and inflation adjustment	(26,979)	(45,265)	(14,554)	(33,526)
Finance charges on taxes overdue/in installments (1)	(23,442)	(50,568)	(22,946)	(43,129)
Adjustment to present value - leases (Note 14)	(1,419)	(2,864)	(1,688)	(3,538)
Foreign exchange revenue	(1,496)	(1,695)	(22)	(44)
IOF	(413)	(725)	(686)	(1,160)
Other	(900)	(1,831)	(493)	(1,057)
	(54,649)	(102,948)	(40,389)	(82,454)
Finance income				
Interest and inflation adjustment	116	219	88	1,247
Exchange variation gains	983	2,039	296	337
Other	2	2	23	23
	1,101	2,260	407	1,607
Finance income and expenses	(53,548)	(100,688)	(39,982)	(80,847)

(1) Finance charges on taxes (PIS/Cofins and ICMS) overdue and in installments.

26. Taxes and contributions payable

	June 30, 2026					
	Outstanding	Current	Past due	In installments		
				Current	No Current	No Current
Individual Transaction PGFN	103,221	-	-	19,076	3,053	81,092
PIS/COFINS	11,750	4,016	7,734	-	-	-
ICMS (Regularize - MG)	29,533	-	-	6,110	-	23,423
ICMS	78,671	4,643	3,079	33,693	6,835	30,421
Other	1,545	1,545	-	-	-	-
	224,720	10,204	10,813	58,879	9,888	134,936
IRRF (Employees)	4,152	1,343	2,809	-	-	-
FGTS (Government Severance Indemnity Fund for Employees)	5,244	1,294	-	1,385	-	2,565
INSS (Company)	22,342	5,066	9,061	4,951	800	2,464
INSS (Employees)	4,314	1,366	2,948	-	-	-
INSS Sesi Senai (Company) in installments	5,274	-	-	1,676	-	3,598
RFB Simplified tax debt refinancing plan	381,175	-	-	104,504	16,328	260,343
	422,501	9,069	14,818	112,516	17,128	268,970
Sum (Company)	638,755	16,564	19,874	171,395	27,016	403,906
Sum (Employees)	8,466	2,709	5,757	-	-	-
Total	647,221	19,273	25,631	171,395	27,016	403,906

The Company records a fine of 20% and inflation adjustments on overdue amounts at the rates provided by legislation.

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Individual Transaction - PGFN - Nonrecurring event

Management concluded the renegotiation of its entire tax liability with PGFN, which includes debts accumulated until January 2023, under the Individual Tax Transaction program established by Law 14375/2022, whose regulatory ordinance was published on August 1, 2022.

The Transaction agreement was signed on July 7, 2023, and all effects, fines and interest discounts, as well as the use of tax loss carryforwards and negative CSLL base, were recognized in the second quarter of 2023.

All debts with the Social Security Department and Finance Department were negotiated, as shown below:

- 1) Social security debts: fine and interest discount totaling R\$ 86,197, equivalent to 38% of the debt, use of IRPJ tax loss carryforwards and negative social contribution tax base amounting to R\$ 60,704, equivalent to 27% of the debt. The remaining balance was divided in 60 installments; and
- 2) Debts with the Finance Department: fine and interest discount totaling R\$ 30,309, equivalent to 49% of the debt. The remaining balance was divided into 120 installments.

After this transaction was recorded, the Company recorded a substantial decrease in current liabilities, improvement in results, and increase in equity, in addition to the use of part of the Company's accumulated tax losses. The positive impact on the Company's results was R\$ 177,210, with fine discounts of R\$ 75,894, interest discounts of R\$ 40,612, and use of tax loss carryforwards of R\$ 60,704.

The balance relating to ordinary installment payments of PIS, Cofins and IPI, in the updated amount of R\$ 19,286, was migrated to an Individual Transaction with PGFN in June 2024, with all the discounts and rebates provided for in the Agreement signed on July 7, 2023. The positive impact on the Company's profit was R\$ 9,990, including fine discounts in the amount of R\$ 3,891, interest discounts in the amount of R\$ 4,427, and use of tax losses in the amount of R\$ 1,672.

Below is a summary of the accounting effects of this transaction with PGFN:

	PGFN - Social security debts	PGFN - Debts with the Finance Department	Total
Original balance	233,519	73,161	306,680
Rebate - court-ordered notes (precatórios) and others	(5,381)	(5,934)	(11,315)
IRPJ tax loss carryforwards and negative social contribution tax base	(62,376)	-	(62,376)
Offset - fines and legal charges	(89,411)	(35,413)	(124,824)
Debt amortization through June 30, 2026	(29,886)	(7,745)	(37,631)
Adjustment to installment payments	23,937	8,750	32,687
Total	70,402	32,819	103,221

Plascar Participações Industriais S.A.

Notes to the individual and consolidated interim financial information for the quarter ended June 30, 2026

(In thousands of Reais, unless otherwise stated)

(Free translation from the original issued in Portuguese. In the event of any discrepancies, the Portuguese-language version shall prevail.)

27. Employee benefits

Expenses on salaries, benefits and payroll taxes are as follows:

	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
Payroll and social charges	76,161	150,317	78,038	154,987
Profit-sharing program	4,461	8,631	3,989	8,166
Severance costs	2,673	5,525	3,284	6,027
Benefits under labor legislation	17,156	33,138	15,692	31,146
Additional benefits	105	190	152	271
	<u>100,556</u>	<u>197,801</u>	<u>101,155</u>	<u>200,597</u>

Additional benefits

In addition to the usual benefits provided for by labor laws, the Company and its subsidiary grant their employees additional benefits contracted from third parties, such as: health insurance, life insurance, commuting, meal voucher, and childcare assistance.

Profit-sharing program

The Company and its subsidiaries have supplementary variable compensation plans that are based on the achievement of certain goals:

- (i) Profit sharing program: The Company grants its employee profit sharing as determined by the collective bargaining agreement established between the Company, the employee committee, and the trade union, which sets goals that are monthly measured and disclosed. This plan is designed to encourage development and productivity, providing opportunities for financial gains and an effective share of the Company's results.
- (ii) Short-term profit-sharing bonus plan (PPR): The Company also grants bonuses to executives (specialists, coordinators and managers) and directors based on a differentiated number of base salaries. The profit-sharing payable to employees holding these positions is based on performance (individual and Company performance), in accordance with pre-established targets, under a program that is approved annually by the Board of Directors.

28. Non-cash transactions

	Consolidated	
	06/30/2026	12/31/2025
Right-of-use assets (Note 14)	-	12,849
Lease liabilities (Note 14)	-	(12,849)

Plascar Participações Industriais S.A.

Notes to the individual and consolidated interim financial information for the quarter ended June 30, 2026

(In thousands of Reais, unless otherwise stated)

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29. Insurance (unaudited)

The Company and its subsidiary maintain insurance policies of various types, contracted with first-tier insurance companies. These policies were defined according to the Group program and took into account the nature and the degree of risk involved.

As of June 30, 2026, the insurance coverage for operational risks combined with loss of profit was R\$ 750,000 (R\$ 750,000 as of December 31, 2025) and R\$ 30,000 (R\$ 30,000 as of December 31, 2025) for civil liability.

The Company does not expect to face any problems to renew its insurance policies and believes that the insurance coverage is reasonable in terms of amount and compatible with insurance sector standards in Brazil.

30. Explanation added to the English-language version

The accompanying financial statements were translated into English from the original Portuguese version prepared for local purposes. Certain accounting practices adopted by the Company that conform to those accounting practices adopted in Brazil may not comply with the generally accepted accounting principles in the countries where these financial statements may be used.

Board of Directors

João Luís Gagliardi Palermo
Chair of the Board

Rafael Gagliardi
Director

Paulo Alberto Zimath
Director

Antonio Farina
Director

Michele da Silva G. Torres
Director

Executive Board

José Donizeti da Silva
Director

Paulo Silvestri
Chief Executive Officer

Anderson Roveri
Chief Financial Officer
Financial Officer and Officer of Relationship with Investors

Plascar Participações Industriais S.A.

Notes to the individual and consolidated interim financial information for the quarter ended June 30, 2026

(In thousands of Reais, unless otherwise stated)

(Free translation from the original issued in Portuguese. In the event of any discrepancies, the Portuguese-language version shall prevail.)

Board (Out of the articles of incorporation)

Valdomiro Campanharo Junior
Industrial Operations Officer

Claudia Cristina Vicente Mathias
Human Resources Officer

Claudio Batista
Accounting Manager
Accountant CRC 1SP170282/O-9

Audit Committee

Luiz Carlos Zavata
Director

Charles Dimetrius Popoff
Director

Maria Gustavo Heller Brito
Director