



## INTERCEMENT ANNOUNCES COMPLETION OF CLOSING – FIRST STEP

São Paulo, March 31, 2026 – InterCement Participações S.A. – Em Recuperação Judicial (the “Company”) hereby announces that, today, it successfully completed the Closing – First Step under the judicial reorganization plan filed by the Company, InterCement Financial Operations B.V. (“ICBV”), InterCement Brasil S.A. (“ICB”), InterCement Trading e Inversiones S.A. (“ITI ESP”), and InterCement Trading e Inversiones Argentina S.L. (“ITI ARG” and, together with the Company, ICBV, ICB and ITI ESP, the “Debtors”) on October 5, 2025 and confirmed by the 1st Bankruptcy Court of São Paulo/SP (the “Brazilian Court”) on December 10, 2025 (the “RJ Plan”). Capitalized terms used but not defined herein shall have the meaning ascribed to them in the RJ Plan.

The completion of the Closing – First Step reflects the satisfaction or waiver of all applicable conditions precedent required therefor, including, among others: (i) approval of the RJ Plan by the Debtors’ creditors, (ii) judicial confirmation of the RJ Plan without reservations that would alter material provisions and without any injunction materially preventing implementation, (iii) recognition of the RJ Plan in the United States (under Chapter 15) and in Spain, (iv) approval of a Dutch composition plan for ICBV substantially reflecting the RJ Plan’s terms, (v) completion of specified corporate reorganization steps, and (vi) implementation of the steps necessary for the issuance of certain of the Payment Instruments. As a key element of the Closing – First Step, certain existing claims, including the secured Debentures of the 1st ICP Issuance, 3rd ICB Issuance and 4th ICB Issuance, and the ICBV 2024 Notes, have been restructured through the delivery and/or subscription of new instruments, including New Secured Notes, Loma Negra Participating Titles, and Convertible Titles.

Pursuant to Clause 12.3 of the RJ Plan, the Closing – Second Step shall also be implemented, including, among other actions: (i) the approval, at an extraordinary shareholders’ meeting of ICP, of the issuance of the ICP Common Shares and their delivery to Financial Creditors in accordance with the terms of the RJ Plan, and (ii) the release to the Debtors of amounts corresponding to the New Money Financing, currently held in escrow.

The Company reaffirms its commitment to the full implementation of the Plan and will continue to keep the market informed of further restructuring milestones as they occur.

**The Debtors have not offered or sold, and shall not offer or sell, the New Secured Notes, ICP Common Shares or any other securities in any manner involving a public offering (within the meaning assigned in Section 4(a)(2) of the Securities Act) in the United States of America or any other State or jurisdiction where such offer or solicitation would be unlawful. No consideration will be delivered by the Debtors except in compliance with the Securities Act and the rules and regulations thereunder.**