



# EARNINGS RELEASE

INTERCEMENT  
PARTICIPAÇÕES S.A.-IN  
JUDICIAL REORGANIZATION  
AND SUBSIDIARIES

CONSOLIDATED FINANCIAL  
REPORT

1Q26



**InterCement**

Building  
sustainable  
partnerships

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## InterCement Delivers Strong Operational Performance and Completes Key Restructuring Milestones

InterCement Participações S.A. – In Judicial Reorganization releases today its 1Q26 consolidated results.

The financial statements are presented in Brazilian Reais (BRL), the Company's functional currency.

### 1. 1Q26 Performance

- Total sales **volume** reached 3.2 million tons (Mt), remaining broadly stable YoY (+0.2%), reflecting resilient operating performance during the quarter.
- **Net sales** totalled BRL 1,655 million, up 1.7% YoY, driven by strong pricing and commercial execution in Brazil, which more than offset the impact of the Argentine peso depreciation.
- **Adjusted EBITDA<sup>1</sup>** reached BRL 531 million, an increase of 28.0% YoY, with margin expansion to 32.1%, reflecting improved operating performance, commercial discipline and restructuring-related gains.
- **Free Cash Flow to the Firm<sup>2</sup>** (FCFF) was negative BRL 298 million, mainly reflecting supplier payments related to the implementation of the Judicial Reorganization Plan. Excluding these effects, operating cash generation remained solid, supported by continued EBITDA growth.
- **Net Debt<sup>3</sup>** totalled BRL 7,553 million, down 11.6% compared to December 2025, reflecting the successful execution of the first stage of the Judicial Reorganization Plan and continued deleveraging. Considering the estimated impacts of the implementation of the second stage of the Judicial Reorganization Plan, which occurred on April 6, 2026, the Pro forma<sup>4</sup> **Net Debt<sup>3</sup>** would have been reduced to BRL 4,727 million.
- **Cash and equivalents** totalled BRL 1,884 million at the end of the quarter, of which BRL 652 million were held at the holding companies, BRL 175 million in Argentina, and BRL 1,057 million in Brazil, supporting the Company's liquidity position and ongoing restructuring process.

1 – Adjusted EBITDA is a non-accounting metric and has not been audited by the independent auditors.

2 – CAPEX and FCF to the Firm, since under IFRS 5, cash flows are presented on an integral basis.

3 – Net Debt is calculated as follows: the sum of current and non-current borrowings, financings and debentures (excluding current and non-current obligations under finance leases) less cash, cash equivalents, current securities and derivatives.

4 – Pro Forma: includes the estimated second stage impacts occurred on April 6, 2026

**KEY FIGURES**

(BRL million)	3M26	3M25	Var. %
Cement and Clinker Sales ('000 ton)	<b>3.191</b>	3.184	0,2%
Sales	<b>1.655</b>	1.627	1,7%
EBITDA	<b>482</b>	376	28,2%
Adjusted EBITDA <sup>1</sup>	<b>531</b>	415	28,0%
CAPEX <sup>2</sup>	<b>(126)</b>	<b>(145)</b>	(13,1%)
FCF to the firm <sup>2</sup>	<b>(298)</b>	<b>(16)</b>	(1762,5%)

**Debt**

(BRL million)	Mar'26	Dez'25	Var. %
Net Debt <sup>3</sup>	<b>7.553</b>	8.541	(11,6%)
Net Debt/ LTM Adjusted EBITDA	<b>4,5</b>	5,4	(17,3%)
Net Debt/ LTM Adjusted EBITDA (Pro Forma) <sup>4</sup>	<b>2,8</b>	-	-

## 2. Judicial reorganization

As previously informed to the market, with the support of its financial and legal advisors, the Company and certain other entities within its economic group have been actively working to restructure their financial obligations. These efforts included signing exclusivity agreements in 2024 for the potential sale of 100% of the Company's share capital and initiating the Judicial Reorganization process in December 2024. In this context, throughout 2024 and in the twelve-month period ended December 31, 2025, the following actions took place:

(i) The protective injunction in support of the collective mediation procedure with the main financial creditors, as reported in the Material Fact disclosed on July 15, 2024, that provided for the suspension, for a period of 60 days, of the enforcement measures related to obligations to pay principal and interest instalments of that indebtedness subject to the mediation process that was initiated on that date, and included both outstanding debentures and Senior Notes, the latter of which matured and were due and payable on July 17, 2024.

1 – Adjusted EBITDA is a non-accounting metric and has not been audited by the independent auditors.

2 – CAPEX and FCF to the Firm, since under IFRS 5, cash flows are presented on an integral basis.

3 – Net Debt is calculated as follows: the sum of current and non-current borrowings, financings and debentures (excluding current and non-current obligations under finance leases) less cash, cash equivalents, current securities and derivatives.

4 – Pro Forma: includes the estimated second stage impacts occurred on April 6, 2026

(ii) The out-of-court reorganization process, as reported in the Material Fact disclosed on September 16, 2024, submitting an out-of-court reorganization plan in Brazilian Courts, together with its subsidiaries, InterCement Brasil S.A. – In Judicial Reorganization (“ICB”), InterCement Financial Operations B.V. – In Judicial Reorganization (“IC BV”), InterCement Trading e Inversiones S.A. – In Judicial Reorganization (“ITI”), and InterCement Trading e Inversiones Argentina S.L. – In Judicial Reorganization (“ITI Arg”), to implement a restructuring of their outstanding indebtedness, however, no agreement was reached at that time.

(iii) On December 3, 2024, the Company filed a petition for judicial reorganization in the Bankruptcy and Judicial Reorganization Courts of the District of São Paulo, together with its Parent company, Mover, and certain of its subsidiaries, namely ICB, IC BV, ITI, and ITI Arg. This measure aimed to guarantee a stable environment for the filing companies to keep generating value for customers, employees, suppliers, partners and other stakeholders.

(iv) On December 5, 2024, the Judge of the 1st Bankruptcy and Judicial Reorganization Court of the District of the Capital of the State of São Paulo granted the processing, jointly, of the request for judicial reorganization filed by the Company and its Parent Company, Mover and other entities within its economic group, pursuant to Article 52 of Law 11.101/2005 (“LFR”). The Court decision to grant the request, among other measures, determined the following:

(a) The appointment of Deloitte Touche Tohmatsu Consultores Ltda. to act as judicial administrator;

(b) The suspension of all actions and executions against the InterCement Group, as well as the prohibition of any form of retention, seizure, attachment, sequestration, search and seizure and judicial or extrajudicial constriction on its assets, arising from judicial or extrajudicial demands whose credits or obligations are subject to Judicial Reorganization, under the terms of art. 6 and 52, item III, of the LFR;

(c) Issuing a public notice, pursuant to Article 52, paragraph 1 of the LRF, for the presentation of claims and/or divergences of claims within the scope of the Judicial Reorganization process;

(d) The presentation of the Company's proposed judicial reorganization plan within 60 (sixty) days of the publication of the court decision, pursuant to Article 53 of the LFR.

(v) On February 10, 2025, the Company submitted its first Judicial Reorganization Plan (“Plan”) as part of the ongoing Judicial Reorganization process involving the Company and certain other entities within its economic group, filed under nº 1192002-34.2024.8.26.0100, in accordance with Article 53 of LFR. The Plan established the proposed terms and conditions aimed at overcoming the Company's current

economic and financial challenges, ensuring the business continuity and preserving value. The primary restructuring measures under consideration included adjusting the Company's payment capacity through modifications to payment terms, charges and methods.

#### Agreement in principle with creditors and the suspension of the General Meeting of Creditors

On July 24, 2025, during the Creditors' General Meeting, the Company entered into an agreement in principle with a group of bondholders, debenture holders of the InterCement Group, and holders of credits against Mover, representing a substantial majority of the InterCement Group's financial creditors, regarding a potential consensual restructuring of the Mover Group.

The Agreement in principle reached on that date was subject to a consensual agreement between the parties on definitive documentation, necessary corporate approvals, satisfactory tax analysis, an efficient structure for the implementation of the operation that protects the liquidity of the Mover Group and the expected returns of the creditors, completion of due diligence, and other usual terms and conditions. In order to allow an extended period for the parties to negotiate and agree on the definitive documentation, the creditors approved to suspend the ongoing General Meeting of Creditors until September, when it was closed, a new Meeting was called and the stay period extension for 30 days was approved.

#### Approval of the Judicial Reorganization Plan

On October 5, 2025, (i) the new version of the InterCement Group's judicial reorganization plan ("Plan") and (ii) the new version of the joint judicial reorganization plan for Mover, Sucea, and Sincro were presented, the content of which reflected an agreement in principle reached with a substantial portion of the Mover Group's financial creditors.

On October 6, 2025, the Plan was approved at a general creditors' meeting ("AGC"), pursuant to Article 45 of the LFR, with the support of more than 99% of the creditors and credits of each class. The judicial reorganization plan presented by Mover, Sucea, and Sincro was also approved by their respective creditors.

#### Approval of the Judicial Reorganization Plan

On December 10, 2025, the Court of the 1st Bankruptcy and Judicial Reorganization Court of the Judicial District of the Capital of the State of São Paulo (the "Judicial Reorganization Court") entered an order approving the judicial reorganization plan set forth on pages 25,986 through 29,046 (the "Plan") in connection with the judicial reorganization proceedings of the Company and certain of its affiliates, filed under case No. 1192002-34.2024.8.26.0100 (the "Plan Approval Order").

Following the issuance of the Plan Approval Order, the Company believes it will be able to establish an appropriate capital structure, supporting a new cycle of growth and sustainable development for the benefit of its creditors, investors and other stakeholders.

### CADE authorization for possible transactions provided for in the Plan

In addition, on December 11, 2025, the General Superintendence of the Administrative Council for Economic Defense (“CADE”) approved, without restrictions, the proceeding No. 08700.012827/2025-47, through the issuance of an order, in connection with the potential conversion of certain financial creditors’ claims into equity interests to be issued by ICP, as provided for in the Plan.

### Recognition of the Plan's effects in other jurisdictions

Furthermore, the effects of the Plan were recognized in the following jurisdictions: (i) in the United States, pursuant to an order issued by the United States Bankruptcy Court for the Southern District of New York, on February 5, 2026, in connection with the Chapter 15 recognition proceedings; (ii) in Spain, pursuant to a decision rendered by the Spanish courts on January 28, 2026, recognizing the effects of the Plan; and (iii) in The Netherlands, through the court approval on February 12, 2026, of the composition plan of Intercement Financial Operations B.V. (“ICBV”), which reflects the terms set forth in the Plan.

### Asset Carve-out of InterCement Brasil S.A.

On March 27, 2026, the Board of Directors of InterCement Brasil S.A. – In Judicial Reorganization unanimously approved a set of corporate and contractual transactions aligned with the Judicial Reorganization Plan approved on December 10, 2025 by the Court of the 1st Bankruptcy and Judicial Reorganization Court of the Judicial District of São Paulo/SP. In summary, the approved transactions comprise:

- (i) the execution of an Industrial Partnership Agreement with Cloudbreak Cimentos Ltda. (“Cloudbreak”), pursuant to which the Company will carry out industrial activities related to limestone, cement and concrete at the Bodoquena/MS and Candiota/RS industrial sites;
- (ii) the execution of a Mining Activities Agreement between Cloudbreak and Comican, granting the latter the right to conduct mineral exploration and mining operations over mineral deposits located in the States of Mato Grosso do Sul and Rio Grande do Sul;
- (iii) the execution of a Mineral Supply Agreement between Comican and the Company, providing for the exclusive supply of mineral products;
- (iv) the sale of real estate assets located in the municipality of Bodoquena, State of Mato Grosso do Sul, to Pipeline Gestão Imobiliária Ltda. (“Pipeline”), together with the assignment of the Company’s contractual position under a rural lease agreement; and

(v) the sale to Kemi Participações S.A. (“Kemi”) of all equity interests held by the Company in Cloudbreak and Pipeline, as well as 51% of the share capital of Comican, under a structured payment arrangement and subject to a fiduciary lien over the acquired equity interests as collateral.

#### Implementation of debt restructuring and new corporate structure

On March 31, 2026, the Company, together with InterCement Financial Operations B.V., InterCement Brasil S.A., InterCement Trading e Inversiones S.A., and InterCement Trading e Inversiones Argentina S.L. (collectively, the “Debtors”), successfully completed the Closing – First Step of the RJ Plan. This milestone reflected the satisfaction or waiver of all applicable conditions’ precedent, including creditor approval, judicial confirmation without material reservations, cross-border recognitions, approval of the Dutch composition plan, implementation of corporate reorganization measures, and the issuance of certain payment instruments. As part of this process, key financial obligations were restructured through the delivery and/or subscription of new instruments, including New Secured Notes, Loma Negra Participating Titles and Convertible Titles.

Subsequently, on April 6, 2026, the Company successfully completed the Closing – Second Step of the RJ Plan, marking the conclusion of its restructuring process. This step included, among other actions: (i) the capital increase of the Company through the issuance and delivery of new shares, resulting in Financial Creditors holding at least 99% of the Company’s share capital; (ii) the redemption and repurchase of all shares held by Mover Participações S.A. – Em Recuperação Judicial; (iii) the approval of new bylaws and the appointment of the Company’s initial Board of Directors; (iv) the issuance of shares to New Money Investors representing 20% of the Company’s share capital as consideration for the new financing; and (v) the release from escrow of the proceeds of the New Money Financing to the Debtors.

As a direct result of these transactions, the Company’s total indebtedness, including accrued interest, was reduced from BRL9.64 billion as of December 31, 2025 to BRL8.3 billion as of March 31, 2026. On a pro forma basis, reflecting the completion of the restructuring transactions, the Company’s total indebtedness as of April 6, 2026 amounted to approximately BRL6.0 billion, comprising: (i) approximately BRL1.8 billion of New Secured Notes; (ii) US\$500 million of Participating Titles secured by shares of Loma Negra indirectly held by the Company; (iii) US\$200 million of Convertible Instruments; and (iv) US\$110 million of New Secured Notes issued in connection with the injection of new funding into the Company (“New Money” amounting to US\$93.5 million), as provided for in the plan.

The completion of both steps represents a significant milestone, resulting in the Company’s financial deleveraging, strengthening of its capital structure, and reinforcement of its operational continuity. The Company remains committed to maintaining transparency with its stakeholders and will continue to report on relevant developments in accordance with applicable laws and regulations.

Considering the projected cash flow scenario, prepared to reflect the terms of the approved Plan currently under implementation, as well as the debt restructuring undertaken, management assesses that the Company's working capital position has been addressed and will be reversed in the near term.

In this context, the Company emphasize that in the preparation of its consolidated financial statements for the three-month period ended March 31, 2026, the Company's ability to continue as a going concern basis of accounting remains dependent upon the successful implementation of the Plan and the completion of the remaining measures contemplated therein. This conclusion considers the actions successfully implemented during the first quarter of 2026, particularly those related to the restructuring of the Company's indebtedness, the processes associated with the dropdown of property, plant and equipment assets, and the initiatives under management's control, as well as the economic and operational assumptions underlying the business plan.

The Company also reaffirms its confidence in the Group's operational strength and believes that the successful implementation of the Plan will enable a structured and definitive solution to restore its economic and financial balance, supporting sustained operating performance and the resumption of growth.

### 3. Profit and Loss

**Total volumes sold** reached 3.19 Mt in 1Q26, a 0.2% YoY increase, reflecting resilient demand across the Company's operating markets. Volume performance improved through the quarter, with March reversing the softer start to the year and bringing the year-over-year comparison into positive territory.

**Net sales** totalled BRL 1,655 million in 1Q26, a 1.7% YoY increase. In Brazil, net revenue reached BRL 828 million in the quarter, up 9.7% YoY, as a result of commercial strategy focused on value capture, price recovery and optimization of its customer portfolio, in addition to a more favorable industry demand environment compared to the beginning of 2025. Conversely, in Argentina, net revenue declined 5.3% YoY as the 29.3% depreciation of the Argentine peso against the Brazilian real occurred in the 1Q'25 more than offset the strong operating performance of the business. Excluding the foreign exchange translation impact, net revenues would have increased by approximately 34.0% YoY, mainly driven by stronger top-line performance in the Cement business.

**STATEMENT OF PROFIT AND LOSS**

(BRL million)	3M26	3M25	Var. %
<b>Net Sales</b>	<b>1.655</b>	<b>1.627</b>	<b>1,7%</b>
Net Operational Cash Costs	(1.173)	(1.251)	6,2%
<b>Operational Cash Flow (EBITDA)</b>	<b>482</b>	<b>376</b>	<b>28,2%</b>
Deprec. Amort. and Impairments	(248)	(203)	(22,2%)
<b>Operating Income (EBIT)</b>	<b>234</b>	<b>173</b>	<b>35,3%</b>
<b>Financial Results</b>	<b>1.199</b>	<b>(395)</b>	<b>403,5%</b>
Foreign exchange gains/(losses), net	82	(14)	685,7%
Financial income	1.195	192	522,4%
Financial expenses	(78)	(573)	86,4%
<b>Pre-tax Income (Loss)</b>	<b>1.433</b>	<b>(222)</b>	<b>745,5%</b>
Income Tax	(326)	(77)	(323,4%)
<b>Net Inc. (Loss)</b>	<b>1.107</b>	<b>(299)</b>	<b>470,2%</b>
<b>Net Income (Loss) from continuing &amp; discontinued operations</b>	<b>1.107</b>	<b>(299)</b>	<b>470,2%</b>
Attributable to:			
Shareholders	1.008	(384)	362,5%
Minority Interests	99	85	16,5%

**Cash costs (including expenses)** decreased 6.2% compared with 1Q25. Higher costs in the Cement segment, primarily driven by inflationary pressures affecting certain inputs, services and contractual agreements, as well as expenses associated with the restructuring proceedings, were offset by gains recognized from the drop-down of assets to Pipeline and Comican/Cloudbreak.

As a result of these factors, Adjusted EBITDA<sup>1</sup> grew by 28.0% YoY in 1Q26 to BRL 531 million, with a margin expanding to 32.1% from 25.5% in 1Q25.

Non-recurring items totaled BRL 49 million in 1Q26 (+BRL 10 YoY), primarily driven by one-off restructuring expenses, associated layoffs, tax settlement items. A summary of the Adjusted EBITDA<sup>1</sup> reconciliation is presented below:

<b>ADJ. EBITDA - RECONCILIATION ITEMS</b>			
(BRL million)	3M26	3M25	Var. %
<b>EBITDA</b>	<b>482</b>	<b>376</b>	<b>28,2%</b>
<b>Reconciliation Items to Adjusted EBITDA</b>	<b>49</b>	<b>39</b>	<b>25,6%</b>
Taxes on bank debits and credits - Argentina	9	10	(10,0%)
Tax expense recognition	9	-	s.s
Restructuring projects	33	24	37,5%
Layoff related to restructuring	-2	5	s.s.
<b>ADJ. EBITDA</b>	<b>531</b>	<b>415</b>	<b>28,0%</b>

**Depreciation, Amortization and Impairment** totaled BRL 248 million in 1Q26, an increase of BRL 45 million (22.2% YoY), mainly in the Brazilian segment following the capitalization of backlog projects from pre-2024 works and revision of the useful lives of machinery and equipment initiated in 2025. The increase also reflects a greater impact from the Argentinian segment following completion of the 25-kilogram bagging project.

**Financial Results** were positive at BRL 1,199 million, representing an improvement of BRL 1,594 million compared with 1Q25. This improvement was greatly influenced, following the approval and court ratification of the Judicial Reorganization Plan, by the restructuring debt adjustments of the first-stage closing, mainly the fair-value adjustments, haircuts and reversion of the accrued interest on the senior notes since the day after of the judicial reorganization filing, December 4, 2024, in the total amount of BRL 1,183 million. On the other hand, 1Q25 was also affected by the recording of additional default interest charges on Brazilian debentures, as provided in respective indentures.

Income tax expenses were BRL 326 million (BRL 249 million higher than in 1Q25), primarily reflecting the combined effects of movements in deferred tax assets and liabilities and non-recurring items recognized during the reporting period, namely the deferred tax liability arising from the debt fair-value adjustments.

Overall, **net income from continuing operations** resulted in a profit of BRL 1,107 million in 1Q26, representing a BRL 1,406 million recovery YoY. The improvement was largely attributable to stronger financial results, which reached BRL 1199 million (vs. negative BRL 395 million in the prior period), mainly reflecting the completion of the first-stage closing of the restructuring plan. This resulted in the recognition of BRL 1.188 billion in non-cash financial income, comprising fair value and other debt adjustments.

#### 4. Free Cash Flow<sup>1</sup>

<b>FREE CASH FLOW GENERATION MAP</b>		
<b>(BRL million)</b>	<b>3M26</b>	<b>3M25</b>
Adjusted EBITDA	<b>531</b>	415
Fluctuation in Operational Assets/Liabilities	<b>(546)</b>	(221)
Others	<b>(136)</b>	(38)
<b>Operating Activities</b>	<b>(151)</b>	<b>156</b>
CAPEX	<b>(126)</b>	(145)
Income taxes Paid	<b>(21)</b>	(27)
<b>Free Cash Flow to the firm</b>	<b>(298)</b>	<b>(16)</b>
Interests Paid	<b>(54)</b>	(29)
Other Investing activities	<b>13</b>	5
<b>Free Cash Flow</b>	<b>(339)</b>	<b>(40)</b>
Borrowings and financing	<b>410</b>	167
Repayment of borrowings, financ. and debent.	<b>(352)</b>	(44)
Dividends	<b>(23)</b>	-
Other financing activities	<b>(21)</b>	(29)
<b>Changes in cash &amp; equivalents</b>	<b>(325)</b>	<b>54</b>
Exchange differences	<b>(14)</b>	<b>(38)</b>
<b>Cash, cash equivalents and securities, End of the Period</b>	<b>1.884</b>	<b>1.860</b>

InterCement reported a negative **Free Cash Flow to the Firm (FCFF)** of BRL 298 million in 1Q26, a reduction of BRL 282 million YoY. The decline was primarily driven by a negative BRL 546 million working capital variation, reflecting disbursements related to the implementation of the Judicial Reorganization Plan (payments to suppliers totaling BRL 480 million), as well as seasonal operating movements typically observed at the beginning of the year. Excluding these temporary working capital effects, operating cash generation remained solid, supported by continued EBITDA growth.

**Capex** totaled BRL 126 million in 1Q26, mainly reflecting ordinary maintenance projects carried out in Brazil and Argentina. The decrease compared to 1Q25 is primarily attributable to the completion of the 25-kilogram bagging project in the Argentine segment.

1 – Adjusted EBITDA is a non-accounting metric and has not been audited by the independent auditors.

2 – CAPEX and FCF to the Firm, since under IFRS 5, cash flows are presented on an integral basis.

**Interests paid** totaled BRL 54 million in 1Q26, compared to BRL 29 million in 1Q25, with the majority relating to Argentina in both periods. The increase reflects mainly the depreciation of the ARS against the BRL compared with 1Q25.

As a result, **Free Cash Flow** was negative BRL 339 million, largely driven by BRL 480 million in supplier payments made under the Judicial Reorganization Plan. Excluding this non-recurring effect, cash generation would have remained significantly stronger.

On the **financing side**, debt variations during the quarter were mainly driven by the issuance of the Class 6 corporate bond in Argentina, with a total principal amount of US\$ 60.0 million, a maturity of 36 months and an interest rate of 6.5%. Part of the proceeds was used to meet the maturity of the Class 3 corporate bond. Moreover, the special purpose entities controlled by ICB distributed BRL 23 million in dividends to non-controlling interests during 1Q26.

Overall, InterCement posted a negative net cash flow of BRL 325 million in the quarter on a like-for-like basis, largely driven by supplier payments made under the Judicial Reorganization Plan. **Cash and cash equivalents** totalled BRL 1,884 million at the end of March 2026.

## 5. Balance Sheet

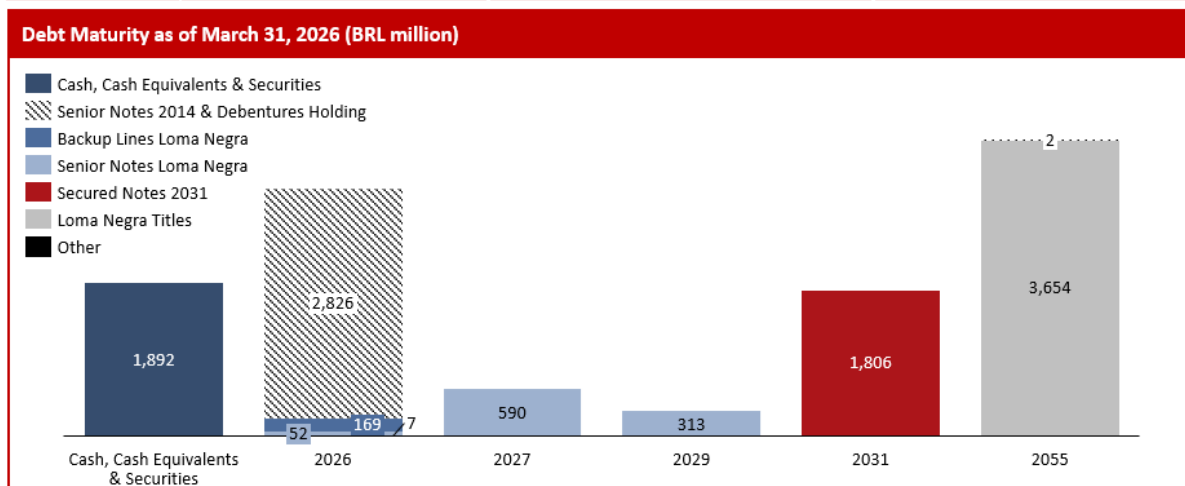
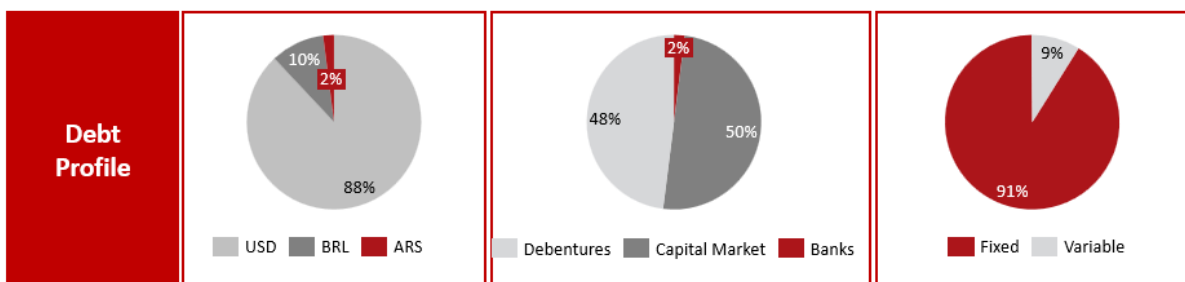
**Total assets** reached BRL 17,600 million as of March 31, 2026, broadly unchanged from December 31, 2025. The stability of the asset base reflects the relative stabilization of the Argentine peso against the Brazilian real, which offset the effects of inflation-related adjustments in Argentina (9%) during the period.

**Gross Debt** totaled BRL 9,452 million (including outstanding principal and accrued interest), compared to BRL 10,778 million at year-end 2025, a decrease of BRL 1,326 million, or 12.3%. The reduction was mainly driven by the completion of the first-stage closing of the restructuring plan, including fair value adjustments and other debt effects, which resulted in BRL 1.188 billion of non-cash financial income. The variation also reflected a 5% appreciation of the BRL against the USD, partially offset by higher debt in Argentina following the issuance of the Class 6 bond and the repayment of the Class 3 bond.

Due to the profit recorded in the period—primarily driven by positive financial results—combined with the impact of inflation in Argentina and the appreciation of the Brazilian Real, InterCement's total shareholders' equity increased to BRL 4,541 million, up 54.2% versus December 2025.

<b>CONSOLIDATED BALANCE SHEET SUMMARY</b>		<b>31 Mar 2026</b>	<b>31 Dec 2025</b>	
<b>(BRL million)</b>		<b>Total</b>	<b>Total</b>	<b>Var. %</b>
<b>Assets</b>				
Current Assets				
Cash, cash equivalents and securities		<b>1.885</b>	2.224	(15,2%)
Other Current Assets		<b>2.541</b>	2.283	11,3%
Non-current Assets				
Property, plant and Equipment		<b>7.491</b>	7.353	1,9%
Goodwill		<b>3.718</b>	3.718	0,0%
Other Non-current Assets		<b>1.965</b>	1.964	0,1%
<b>Total Assets</b>		<b>17.600</b>	<b>17.542</b>	<b>0,3%</b>
<b>Current Liabilities</b>				
Borrowing and Financing and Debentures		<b>3.054</b>	7.985	(61,8%)
Interest payable		<b>33</b>	2.172	(98,5%)
Lease Liabilities		<b>67</b>	80	(16,3%)
Other Current Liabilities		<b>1.427</b>	1.748	(18,4%)
<b>Non-Current Liabilities</b>				
Borrowing and Financing and Debentures		<b>6.365</b>	620	926,6%
Leases Liabilities		<b>108</b>	137	(21,2%)
Provision for tax, civil and labor risks and environmental recovery		<b>212</b>	201	5,5%
Other Liabilities		<b>1.793</b>	1.655	8,3%
<b>Total Liabilities</b>		<b>13.059</b>	<b>14.598</b>	<b>(10,5%)</b>
<b>Shareholders' Equity attributable to:</b>				
Equity Holders		<b>2.277</b>	959	137,4%
Minority Interests		<b>2.264</b>	1.985	14,1%
<b>Total Shareholders' Equity</b>		<b>4.541</b>	<b>2.944</b>	<b>54,2%</b>
<b>Total Liabilities and Shareholders' Equity</b>		<b>17.600</b>	<b>17.542</b>	<b>0,3%</b>

The debt profile as of March 31, 2026, is presented below:



The debt maturities presented above include: (i) Senior Notes 2024 and Holding Debentures, totaling BRL 2,826 million, classified as 2026 maturity and to be fully equitized under the Second Stage Closing, representing no cash obligation going forward; (ii) Backup Lines from Loma Negra of BRL 169 million in 2026, related to working capital facilities regularly renewed; (iii) Senior Notes Loma Negra of BRL 590 million maturing in 2027 and BRL 313 million in 2029; (iv) New Secured Notes of BRL 1,806 million maturing in 2031, which do not yet reflect the additional US\$ 110 million issued under the New Money Financing as part of the Second Stage Closing; and (v) Loma Negra Participating and Convertible Titles of BRL 3,654 million with maturity in 2055, held at ICB level, with early settlement possible through the sale of Loma Negra or via dividend distributions. The 2055 bar also includes an amount related to Option C creditors of Notes 2024, recorded at fair value in accordance with the RJ Plan terms.

In addition, the Cash, Cash Equivalents & Securities bar of BRL 1,892 million comprises cash and cash equivalents of BRL 1,884 million plus BRL 8 million in securities.

## 6. Operational In-depth – 1Q26

### Brazil

Net Revenue reached BRL 828 million in the quarter, up 9.7% YoY, as a result of a commercial strategy focused on value capture, price recovery and optimization of its customer portfolio, in addition to a more favorable industry demand environment compared to the beginning of 2025.

Adjusted EBITDA<sup>1</sup> totaled BRL 297 million in the quarter, up 59.7% YoY, resulting in a 35.9% margin (11.2 p.p. higher YoY). The result highlights the ability to capture operational efficiencies, preserve pricing and continue advancing productivity initiatives, as well as gains on sale of assets linked to assets drop-down transaction, despite an operating environment that remains challenging for the industry.

### Argentina

Net revenues declined 5.3% YoY as the 29.3% depreciation of the Argentine peso against the Brazilian real occurred in the 1Q'25 more than offset the strong operating performance of the business. Excluding the foreign exchange translation impact, net revenues would have increased by approximately 34.0% YoY, mainly driven by stronger top-line performance in the Cement business.

Adjusted EBITDA<sup>1</sup> totaled BRL 238 million, down 1.2% YoY as the 29.3% depreciation of the Argentine peso against the Brazilian real occurred in the 1Q'25 more than offset the strong operating performance of the business. Excluding the foreign exchange translation impact, Adjusted EBITDA would have increased by approximately 39.7% YoY, driven by improved results across all segments. The Adjusted EBITDA<sup>1</sup> margin expanded by 1.2 p.p. to 28.8%.

1 – Adjusted EBITDA is a non-accounting metric and has not been audited by the independent auditors.

See below the summary tables for our operational performance in 1Q26:

<b>NET REVENUES</b>			
(BRL million)	3M26	3M25	Var. %
BRA	828	755	9,7%
ARG	827	873	(5,3%)
Others	-	(1)	100,0%
Intra-Group Eliminations	-	-	0,0%
<b>Consolidated Total</b>	<b>1.655</b>	<b>1.627</b>	<b>1,7%</b>

<b>ADJ. EBITDA</b>			
(BRL million)	3M26	3M25	Var. %
BRA	297	186	59,7%
ARG	238	241	(1,2%)
Others	(4)	(12)	66,7%
<b>Consolidated Total</b>	<b>531</b>	<b>415</b>	<b>28,0%</b>
<b>EBITDA Margin</b>	<b>32,1%</b>	<b>25,5%</b>	<b>6,6 p.p.</b>

1 – Adjusted EBITDA is a non-accounting metric and has not been audited by the independent auditors.

## 7. Subsequent Events

### Completion of the Second Stage of the Judicial Reorganization Plan

As previously disclosed in a Material Fact, on April 6, 2026, the closing of the second stage (as defined in the Judicial Reorganization Plan) was implemented for the Company and certain entities of its economic group (the “InterCement Group”), as approved by creditors on October 6, 2025 and confirmed by the Court on December 10, 2025.

As part of this second-stage closing, the corporate actions related to the capital restructuring of InterCement Participações S.A. – In Judicial Reorganization (“ICP”), the Group’s holding company, were carried out, including: (i) a capital increase at ICP through the capitalization of claims held by certain financial creditors; (ii) the issuance of ICP shares to financial creditors and anchor lenders; (iii) the redemption of all preferred shares and the repurchase of all common shares held by Mover Participações S.A. – In Judicial Reorganization (“Mover”), resulting in Mover’s definitive exit from ICP’s shareholding structure; (iv) the delivery to the New Money Investors of ICP Shares representing 20% of ICP’s share capital, as consideration for the New Money Financing, and (v) the release from escrow to the Debtors of amounts corresponding to the New Money Financing.

The completion of the second-stage closing marks the conclusion of the Company's restructuring process, including the full implementation of its financial deleveraging and the reorganization of its operations.

#### CVM Registration Cancellation

On April 27, 2026, as previously disclosed in a Material Fact, InterCement Brasil S.A. – In Judicial Reorganization informed that the Brazilian Securities and Exchange Commission (CVM) has approved the cancellation of the Company's securities issuer registration, category "A".

#### Administrative Proceeding before the Brazilian Administrative Council for Economic Defense (CADE)

In May 2026, within the context of the Company's judicial reorganization proceedings, an Individual Settlement Agreement was entered into with the Brazilian Administrative Council for Economic Defense (CADE), thereby concluding the administrative proceeding initiated by the competition authorities in 2007, in which the Company and other companies in the sector were found guilty of cartel conduct, resulting in the imposition of a monetary fine and other ancillary penalties, in accordance with the decision of the CADE Tribunal, which was upheld in July 2015.

The agreement was executed pursuant to Law No. 13,988 of April 14, 2020, and other applicable regulations, under which the parties agreed to settle the outstanding credits recorded in the CADE tax-enforced debt relating to the aforementioned conviction. The agreement provides for payment of the total amount of BRL 353,430 thousand, settled on May 29, 2026, in accordance with the payment schedule established in the respective Individual Settlement Agreement.

#### *Disclaimer:*

*This announcement contains forward-looking statements within the meaning of federal securities law that are subject to risks and uncertainties. These statements are only predictions based upon our current expectations and projections about possible or assumed future results of our business, financial condition, results of operations, liquidity, plans and objectives. In some cases, you can identify forward-looking statements by terminology such as "believe," "may," "estimate," "continue," "anticipate," "intend," "should," "plan," "expect," "predict," "potential," "seek," "forecast," or the negative of these terms or other similar expressions.*

*The forward-looking statements are based on the information currently available to us. There are important factors that could cause our actual results, level of activity, performance or achievements to differ materially from the results, level of activity, performance or achievements expressed or implied by the forward-looking*

*statements, including, among others things: changes in general economic, political, governmental and business conditions globally, changes in inflation rates, fluctuations in the exchange rate of the peso, the level of construction generally, changes in cement demand and prices, changes in raw material and energy prices, changes in business strategy and various other factors.*

*You should not rely upon forward-looking statements as predictions of future events. Although we believe in good faith that the expectations reflected in the forward-looking statements are reasonable, we cannot guarantee that future results, levels of activity, performance and events and circumstances reflected in the forward-looking statements will be achieved or will occur. Except as required by law, we undertake no obligation to update publicly any forward-looking statements for any reason after the date of this release to conform these statements to actual results or to changes in our expectation.*

*Nothing in this announcement constitutes an offer to sell securities in Brazil, in the United States of America or any other jurisdiction or should be considered as an offer, or solicitation of an offer, to sell or buy any securities in any jurisdiction.*

*It is also important to bear in mind that independent auditors have not audited non-financial data and non-accounting metrics, such as EBITDA and Adjusted EBITDA.*