Vinci Compass Investments Ltd.

# Unaudited Interim Condensed Consolidated Financial Statements as of September 30, 2026

# Vinci Compass Investments Ltd.

## Consolidated balance sheet

**All amounts in thousands of Brazilian reais unless otherwise stated**

| Assets | Note | 09/30/2026 | 12/31/2025 |
|---|---|---|---|
| **Current assets** | | | |
| Cash and cash equivalents | 5(c) | **245,138** | **280,091** |
| Cash and bank deposits | 5(c) | 103,859 | 121,498 |
| Financial instruments at fair value through profit or loss | 5(c) | 115,881 | 153,729 |
| Financial instruments at amortized cost | 5(c) | 25,398 | 4,864 |
| Financial instruments at fair value through profit or loss | 5(d) | 862,192 | 1,534,471 |
| Accounts receivable | 5(a) | 220,382 | 214,706 |
| Taxes recoverable | | 16,222 | 20,010 |
| Other assets | 7 | 90,023 | 70,168 |
| **Total current assets** | | **1,433,957** | **2,119,446** |
| | | | |
| **Non-current assets** | | | |
| Financial instruments at fair value through profit or loss | 5(d) | 1,019,908 | 151,615 |
| Financial instruments at amortized cost | 6 | 5,746 | 6,141 |
| Accounts receivable | 5(a) | 29,609 | 17,518 |
| Taxes recoverable | | 2,750 | 1,225 |
| Deferred taxes | 21 | 44,028 | 47,393 |
| Other assets | 7 | 29,166 | 38,315 |
| | | | |
| Investments accounted for using the equity method | 8(c) | 74,701 | 65,796 |
| Judicial deposits | 24 | 49,869 | 43,999 |
| Property and equipment | 9 | 71,931 | 74,095 |
| Right of use – Leases | 11 | 124,841 | 141,226 |
| Intangible assets | 10 | 1,404,508 | 1,326,216 |
| **Total non-current assets** | | **2,857,057** | **1,913,539** |
| | | | |
| **Total assets** | | **4,291,014** | **4,032,985** |

The accompanying notes are an integral part of these interim condensed consolidated financial statements.

# Vinci Compass Investments Ltd.

## Consolidated balance sheet

**All amounts in thousands of Brazilian reais unless otherwise stated**

| Liabilities and equity | Note | 09/30/2026 | 12/31/2025 |
|---|---|---|---|
| **Current liabilities** | | | |
| Trade payables | | 12,995 | 13,369 |
| Deferred revenue | | 12,775 | - |
| Leases | 11 and 5(e) | 30,689 | 33,307 |
| Accounts payable | 12 | 33,163 | 38,101 |
| Labor and social security obligations | 13 | 142,877 | 199,422 |
| Loans and obligations | 15 | 169,627 | 93,862 |
| Taxes and contributions payable | 14 | 42,398 | 35,047 |
| **Total current liabilities** | | **444,524** | **413,108** |
| **Non-current liabilities** | | | |
| Accounts payable | 12 | 3,560 | 6 |
| Leases | 11 and 5(e) | 116,048 | 126,877 |
| Labor and social security obligations | 13 | 3,599 | 9,221 |
| Loans and obligations | 15 | 696,385 | 872,770 |
| Deferred taxes | 21 | 3,359 | 4,641 |
| Provision for contingencies | 24 | 50,274 | 44,446 |
| Retirement plans liabilities | 16 | 673,418 | 508,416 |
| **Total non-current liabilities** | | **1,546,643** | **1,566,377** |
| **Total liabilities** | | **1,991,167** | **1,979,485** |
| **Equity** | 17 | | |
| Share capital | | 19 | 19 |
| Additional paid-in capital | | 2,259,642 | 2,236,406 |
| Treasury shares | 17(e) | (258,523) | (306,608) |
| Retained earnings | | 250,253 | 91,974 |
| Other comprehensive income and other reserves | | (56,617) | (43,013) |
| | | **2,194,774** | **1,978,778** |
| Non-controlling interests | 8(c) | 105,073 | 74,722 |
| **Total equity** | | **2,299,847** | **2,053,500** |
| **Total liabilities and equity** | | **4,291,014** | **4,032,985** |

The accompanying notes are an integral part of these interim condensed consolidated financial statements.

# Vinci Compass Investments Ltd.

## Interim consolidated statement of income
## For the nine-month and three-month periods ended September 30
**All amounts in thousands of Brazilian reais unless otherwise stated**

| Statements of Income | Note | Nine months ended September 30 | | Three months ended September 30 | |
|---|---|---|---|---|---|
| | | 2026 | 2025 | 2026 | 2025 |
| Net revenue from services rendered | 18 | 868,269 | 717,109 | 313,641 | 241,313 |
| General and administrative expenses | 19 | (608,904) | (532,199) | (217,728) | (174,479) |
| **Operating profit** | | 259,365 | 184,910 | 95,913 | 66,834 |
| Finance income | 20 | 222,970 | 103,246 | 128,010 | 27,685 |
| Finance expenses | 20 | (74,168) | (78,338) | (24,006) | (36,971) |
| **Finance income/(expenses), net** | | 148,802 | 24,908 | 104,004 | (9,286) |
| Equity gain/(loss) | 8 | 3,388 | (2,588) | 2,241 | 3,609 |
| **Profit before income taxes** | | 411,555 | 207,230 | 202,158 | 61,157 |
| Income taxes | 21 | (66,074) | (35,970) | (18,578) | (12,598) |
| **Profit for the period** | | 345,481 | 171,260 | 183,580 | 48,559 |
| **Attributable to the shareholders of the parent company** | | 326,384 | 173,378 | 175,548 | 49,246 |
| **Attributable to non-controlling interests** | | 19,097 | (2,118) | 8,032 | (687) |
| **Basic earnings per share in Brazilian Reais** | 17 (f) | **4.98** | **2.73** | **2.68** | **0.77** |
| **Diluted earnings per share in Brazilian Reais** | 17 (f) | **4.60** | **2.61** | **2.48** | **0.74** |

The accompanying notes are an integral part of these interim condensed consolidated financial statements.

## Vinci Compass Investments Ltd.

**Interim consolidated statement of comprehensive income**
**For the nine-month and three-month periods ended September 30**
**All amounts in thousands of Brazilian reais unless otherwise stated**

| | Nine months ended September 30 | | Three months ended September 30 | |
|---|---|---|---|---|
| | **2026** | **2025** | **2026** | **2025** |
| **Profit for the period** | **345,481** | **171,260** | **183,580** | **48,559** |
| **Other comprehensive income** | | | | |
| Items that may be reclassified to profit or loss: | | | | |
| Foreign exchange variance of investees | (28,311) | (42,624) | (7,485) | (9,293) |
| **Total comprehensive income for the period** | **317,170** | **128,636** | **176,095** | **39,266** |
| **Attributable to:** | | | | |
| Shareholders of the parent company | 298,097 | 130,754 | 168,248 | 39,953 |
| Non-controlling interests | 19,073 | (2,118) | 7,847 | (687) |
| | **317,170** | **128,636** | **176,095** | **39,266** |

The accompanying notes are an integral part of these interim condensed consolidated financial statements.

# Vinci Compass Investments Ltd.

## Interim consolidated statement of changes in equity
## For the nine months ended September 30
**All amounts in thousands of Brazilian Reais, unless otherwise stated**

| | Note | Share capital | Additional Paid-in capital | Retained earnings | Other reserves | Treasury shares | Total | Non-controlling interests | Total equity |
|---|---|---|---|---|---|---|---|---|---|
| **At January 01, 2025** | | **18** | **2,097,712** | **30,682** | **73,769** | **(259,773)** | **1,942,408** | **(365)** | **1,942,043** |
| Profit for the period | | - | - | 173,378 | - | - | 173,378 | (2,118) | 171,260 |
| Other comprehensive income: | | | | | | | | | |
| Foreign exchange variation of investee located abroad | | - | - | - | (42,624) | - | (42,624) | - | (42,624) |
| Share based payments | | - | (3,111) | - | 17,669 | 3,111 | 17,669 | - | 17,669 |
| Treasury shares bought, net of shares sold | | - | - | - | - | (49,946) | (49,946) | - | (49,946) |
| Allocation of profit: | | | | | | | | | |
| Dividends | | - | - | (105,108) | (55,012) | - | (160,120) | - | (160,120) |
| **At September 30, 2025** | | **18** | **2,094,601** | **98,952** | **(6,198)** | **(306,608)** | **1,880,765** | **(2,483)** | **1,878,282** |
| **At January 01, 2026** | | **19** | **2,236,406** | **91,974** | **(43,013)** | **(306,608)** | **1,978,778** | **74,722** | **2,053,500** |
| Profit for the period | | - | - | 326,384 | - | - | 326,384 | 19,097 | 345,481 |
| Other comprehensive income: | | | | | | | | | |
| Foreign exchange variation of investee located abroad | | - | - | - | (28,287) | - | (28,287) | (24) | (28,311) |
| Transaction between related parties as part of a business combination | | - | (2,008) | - | - | - | (2,008) | 2,008 | - |
| Equity increase as part of a business combination | 8(a) | - | 36,010 | - | - | - | 36,010 | 26,666 | 62,676 |
| Equity increase resulting from an asset acquisition | 10(a) | | (2,953) | | | 30,460 | 27,507 | | 27,507 |
| Revaluation of redemption Liability | 15(v) | - | - | - | (5,638) | - | (5,638) | - | (5,638) |
| Share based payments | | - | (7,813) | - | 20,321 | 17,625 | 30,133 | - | 30,133 |
| Allocation of profit: | | | | | | | | | |
| Dividends | 17(d) | - | - | (168,105) | - | - | (168,105) | (17,396) | (185,501) |
| **At September 30, 2026** | | **19** | **2,259,642** | **250,253** | **(56,617)** | **(258,523)** | **2,194,774** | **105,073** | **2,299,847** |

The accompanying notes are an integral part of these interim consolidated financial statements.

# Vinci Compass Investments Ltd.

## Interim consolidated statements of cash flows
## Nine-month period ended September 30
**All amounts in thousands of Brazilian Reais, unless otherwise stated**

| | Notes | 09/30/2026 | 09/30/2025 |
|---|---|---|---|
| **Cash flows from operating activities** | | | |
| **Profit before taxation** | | 411,555 | 207,230 |
| Adjustments to reconcile net income to cash flows from operations: | | | |
| Depreciation and amortization | 19 | 52,583 | 42,840 |
| Investment income and exchange variation of financial instruments at fair value through profit or loss | | (122,460) | 18,755 |
| Net foreign exchange on liabilities at amortized cost | 15(i) | (31,842) | (88,189) |
| Interest expense on loans and obligations | 20 | 46,413 | 46,339 |
| Gains(Loss) on remeasurement of contingent consideration | 20 | (57,053) | (9,080) |
| Share based payments | 19 | 20,039 | 20,098 |
| Financial result on lease agreements | 20 | 12,381 | 10,732 |
| Net profit/(loss) of investments accounted for using the equity method | 8(b) | (3,388) | 2,588 |
| Other adjustments | | 639 | (1,184) |
| | | **328,867** | **250,129** |
| Changes in assets and liabilities | | | |
| Accounts receivables | | (17,130) | 31,520 |
| Taxes recoverable | | 2,264 | 5,301 |
| Other assets | | (7,683) | 31,380 |
| Trade payables | | (373) | (2,450) |
| Deferred revenue | | 12,768 | 15,002 |
| Accounts payable | | (1,120) | (26,229) |
| Labor and social security obligations | | (60,282) | (58,290) |
| Taxes and contributions payable | | (14,610) | (17,248) |
| Other payables | | - | 275 |
| Payments for financial instruments related to retirements plans | | (101,622) | (55,928) |
| Contribution for retirements plans | | 107,355 | 63,031 |
| Deferred taxes | | 853 | (128) |
| | | **(79,580)** | **(44,233)** |
| **Cash generated from operations** | | **249,287** | **236,365** |
| Income tax paid | | (31,662) | (39,262) |
| **Net cash inflow from operating activities** | | **217,625** | **197,103** |
| **Cash flows from investing activities** | | | |
| Payments for property and equipment and additions to intangible assets | | (16,606) | (30,150) |
| Payments for financial instruments at fair value through profit or loss | | (431,074) | (182,374) |
| Proceeds from sales of financial instruments at fair value through profit or loss | | 504,148 | 340,447 |
| Payments for acquisition of a subsidiary, net of cash acquired | 10 (a) | (4,974) | - |
| Proceeds from sales and (payments for) financial instruments at amortized cost | | 395 | (7,903) |
| Dividends received from joint ventures investments | 8(b) | 6,903 | 2,457 |
| Capital increase in joint ventures investments | 8(b) | (16,939) | (13,972) |
| **Net cash used in investing activities** | | **41,853** | **103,729** |
| **Cash flows from financing activities** | | | |
| Interest payments of loans and obligations | 15 | (41,863) | (41,951) |
| Principal payments of loans and obligations | 15 | (32,771) | (27,700) |
| Treasury shares acquisition paid, net of treasury shares sold | 17(e) | - | (49,458) |
| Proceeds from exercise of share options | | 9,896 | - |
| Lease payments, net of sublease received | 11 | (25,751) | (23,323) |
| Dividends paid | 17(d) | (188,001) | (159,535) |
| **Net cash (outflow) from financing activities** | | **(278,490)** | **(301,967)** |
| **Net decrease in cash and cash equivalents** | | (19,012) | 3,641 |
| **Cash and cash equivalents at the beginning of the period** | 5(c) | 280,091 | 223,302 |
| Foreign exchange variation of cash and cash equivalents in subsidiary | | (15,941) | (11,009) |
| **Cash and cash equivalents at the end of the period** | 5(c) | **245,138** | **215,934** |

Non-cash investing activities
Intangible assets acquired through the issuance of shares by subsidiaries and the transfer of treasury shares amounted to R$36,010 and R$27,506, respectively.
Non-cash financing activities
Dividends declared and not yet paid until September 30, 2026 and 2025 were R$ 89 and R$ 2,696 (Note 12), respectively.
Issuance of shares related to the business combination in 2026 were R$ 27,506 (Note 8 (a) and Note 10 (a)).
Consideration payable, contingent consideration (earn-out) and redemption liability as of September 30, 2026 and December 31, 2025 were 296,597 and 355,388 (Note 15), respectively. Vinci expects to pay the contingent consideration through its equity instruments. However, in accordance with IAS 32, the earn-out obligation was classified as a financial liability.

The accompanying notes are an integral part of these interim condensed consolidated financial statements.

## 1 Operations

Vinci Compass Investments Ltd. is an exempted company incorporated in the Cayman Islands (referred to herein as "Entity", "Group" or "Vinci Compass"). The Group started its activities in September 2009. Its objective is to hold investments in the capital of other companies as partner (shareholder). The investees are specialized in rendering alternative investment management, asset allocation, corporate advisory services, distribution services and retirement services.

The registered office of the Entity is at Harneys Fiduciary (Cayman) Limited, 4th Floor, Harbour Place, 103 South Church Street, P.O. Box 10240, Grand Cayman KY1-1002, Cayman Islands.

On October 06, 2025, Vinci Compass announced an agreement for a business combination with Verde, one of Brazil's leading multi-strategy asset managers with a widely recognized brand. On December 01, 2025, the transaction was completed. Please see note 8(a) in further detail regarding the transaction.

### Tax Reform on Consumption

In Brazil, Constitutional Amendment No. 132/2023 introduced a broad consumption tax reform, establishing a dual VAT model composed of the federal Contribution on Goods and Services (CBS) and the subnational Tax on Goods and Services (IBS), as well as a federal Selective Tax (IS). The main rules governing IBS, CBS and IS were enacted through Complementary Law No. 214/2025, while Complementary Law No. 227/2026 established the IBS Management Committee and related administrative rules.

The transition period is expected to run from 2026 to 2032, during which the current and new tax systems will coexist. Management is monitoring the implementation of the Reform and, based on the information available as of September 30, 2026, does not expect a significant impact on these interim condensed consolidated financial statements.

### Galeão Transaction

In August 2025, an investment fund managed by Vinci Compass under its infrastructure strategy, within the Real Assets segment, entered into an agreement to acquire an equity interest in Rio de Janeiro Aeroporto S.A. (“RJA”), a holding company then wholly owned by Changi Airports Ltd (“Changi”). RJA held an interest in the concessionaire of Aeroporto Internacional Tom Jobim (“GIG Airport” or “Galeão”), alongside Infraero. Completion of this stage of the transaction was subject to certain conditions precedent, which were satisfied in September 2025.

The transaction was structured to position the fund, together with Changi through RJA, as an incumbent participant in the assisted sale process for the new Galeão concession (the “Auction”), which took place on March 30, 2026.
RJA did not submit the winning bid, and Aena Desarrollo Internacional (“Aena”) was declared the winning bidder. As a result, RJA became entitled, subject to certain conditions, to receive indemnification in connection with the transfer of its interest in the concession to the winning bidder. The Auction results were ratified on May 4, 2026.

Vinci Compass’s portion of the indemnification received relates to activities undertaken prior to the Auction and general expenses incurred during the pre-auction period. These activities included the participation of Vinci Compass’s infrastructure team, acting in its capacity as fund manager, in negotiations and in the review of contractual amendments to be implemented under the new concession framework.

The gain was reflected in the investment portfolio of the fund in which Vinci Compass held an interest as of September 30, 2026. Recognition was supported by the formal execution of the agreement on October 6, 2026, which confirmed the terms and conditions substantively agreed upon by the reporting date, remaining outstanding only administrative and operational formalities. Vinci Compass’s divestment from the fund was completed on the same date. As a result, Vinci Compass recognized a gain of R$99 million, net of taxes and related expenses, within finance income in the third quarter of 2026, reflecting the impact of the indemnification on its investment in the fund.

**BACS Transaction**

On June 1, 2026, Vinci Compass Argentina Asset Management S.A.S.G.F.C.I. ("VCAM"), a subsidiary of Entity, completed the combination of its Argentine asset management operations with BACS Administradora de Activos S.A.S.G.F.C.I. ("BACS"), following the execution of a corporate spin-off and merger transaction under Argentine corporate law.

Established in 2012, BACS is a leading Argentine mutual fund manager with a diversified investment platform serving corporate, retail and institutional investors through money market and non-money market investment strategies. Prior to the transaction, BACS managed approximately US$800 million in assets under management and maintained strategic commercial relationships with BACS Banco de Crédito y Securitización S.A. ("BACS Banco") and Banco Hipotecario S.A., providing broad distribution capabilities across the Argentine financial market.

The transaction combined BACS with Investis Asset Management S.A.S.G.F.C.I. ("Investis"), Entity's existing Argentine asset management platform, creating a combined operation with approximately US$1.6 billion in AuM at the transaction announcement date. The combined platform significantly enhances Entity scale in Argentina while expanding its product offering, distribution capabilities and operating efficiency.

Following the transaction, VCAM continues to operate under Entity investment governance, risk management, compliance and operational framework while leveraging BACS's local market expertise, customer relationships and distribution infrastructure. The combined platform offers a diversified suite of investment products, including money market funds and longer-duration investment strategies, serving corporate, retail and institutional clients throughout Argentina.

The transaction was executed through a corporate reorganization involving the issuance of shares by the acquired entity to the non-controlling shareholders and did not involve any cash consideration. Following completion of the transaction, Entity retained control of the combined entity while the former shareholders of BACS became minority shareholders of VCAM. In addition, the transaction includes a contractual performance-based equity adjustment mechanism under which the former BACS shareholders may become entitled to receive an additional equity interest, subject to the achievement of specified revenue growth and distribution performance targets during the contractual measurement period. Please see note 8 for further detail.

**NAVI Transaction**

On September 1, 2026, the Entity completed the acquisition of Navi's Real Estate ("NAVI") investment management platform in Brazil, further strengthening its presence in the Brazilian real estate investment market and expanding its investment management capabilities.

NAVI platform comprises a diversified portfolio of investment funds focused on multi-strategy and residential real estate investments, primarily concentrated in perpetual and long-term lock-up vehicles. At the transaction closing date, the acquired platform managed approximately R$800 million in assets under management ("AuM"), including four real estate investment funds (FIIs) listed on the Brazilian stock exchange and/or registered with CETIP.

The acquisition expands Entity's presence in the Brazilian real estate fund market, particularly in the multi-strategy segment, while complementing its existing Real Estate investment platform. The transaction also broadens Entity's product offering and reinforces its ability to provide diversified investment solutions to institutional and individual investors.

Following completion of the transaction, the acquired investment management platform became part of Entity's Real Estate operations, operating under Entity's investment governance, risk management, compliance and operational framework. The integration is expected to generate operational synergies and enhance Entity's competitive positioning in the Brazilian real estate investment management industry. For more information see Note 10 (a).

## 2 Summary of significant accounting policies

### 2.1 Basis of preparation and presentation

The unaudited interim condensed consolidated financial statements have been prepared in accordance with IAS 34 Interim Financial Reporting as issued by the International Accounting Standards Board ("IASB").

The unaudited interim condensed consolidated financial statements do not include all the information and disclosures required in the annual financial statements and should be read in conjunction with the Group's annual consolidated financial statements as of December 31, 2025.

The accounting policies adopted are consistent with those of the previous financial year and corresponding interim reporting period.

The unaudited interim condensed consolidated financial statements are presented in Brazilian reais ("R$"), and all amounts disclosed in the financial statements and notes have been rounded off to the nearest thousand currency units unless otherwise stated.

The issuance of these financial statements was authorized by the Entity's management on November 14, 2026.

### (a) Interim consolidated financial statements

Vinci operates as an asset management firm. The Group focuses on private equity, real assets, credit, equities, corporate advisory and investment products and solutions, which comprise the main activity of the Group.

The Group controls an entity where the Group is exposed to, or has rights to, variable returns from its involvement with the entity and has the ability to affect those returns through its power to direct the activities of the entity.

Also, the Entity holds interest in subsidiaries whose main purpose and activities are providing services that relate to the Entity's activities. Therefore, the Entity consolidates these subsidiaries.

Ownership interest in subsidiaries on September 30, 2026 and December 31, 2025 are as follows:

| | Interest - % | |
|---|---|---|
| | 09/30/2026 | 12/31/2025 |
| **Subsidiaries** | | |
| Vinci Partners Investimentos Ltda. | 100 | 100 |
| Vinci Assessoria Financeira Ltda. (1) | 100 | 100 |
| Vinci Equities Gestora de Recursos Ltda. (1) | 100 | 100 |
| Vinci Gestora de Recursos Ltda. (1) | 100 | 100 |
| Vinci Capital Gestora de Recursos Ltda. (1) | 100 | 100 |
| Vinci Soluções de Investimentos Ltda. | 100 | 100 |
| Vinci Real Estate Gestora de Recursos Ltda. (1) | 100 | 100 |
| Vinci Capital Partners GP Limited. | 100 | 100 |
| Vinci Partners USA LLC | 100 | 100 |
| Vinci GGN Gestão de Recursos Ltda. (1) | 100 | 100 |
| Vinci Infraestrutura Gestora de Recursos Ltda. | 100 | 100 |
| Vinci Capital Partners Fund III GP Limited | 100 | 100 |
| GGN GP LLC | 100 | 100 |
| Vinci APM Ltda. (1) | 100 | 100 |

| | | |
|---|---|---|
| Vinci Monalisa FIM Crédito Privado IE (2) | 100 | 100 |
| Vinci Monalisa Cash FIF Classe FIM Crédito Privado RL (2) | 100 | - |
| Vinci Asset Allocation Ltda. | 75 | 75 |
| VICC Infra GP LLC | 100 | 100 |
| Vinci Capital Partners IV GP LLC | 100 | 100 |
| Vinci Holding Securitária Ltda. | 92 | 90 |
| Vinci Vida e Previdência S.A. (3) | 92 | 90 |
| Vinci SPS Capital Gestão de Recursos Ltda. (4) | 100 | 100 |
| VICC Infra GP (Lux), S.A.R.L. | 100 | 100 |
| VINCI US RE Corporation (5) | 98 | 98 |
| MAV Capital Gestora de Recursos SS Ltda. (6) | 100 | 100 |
| ICML Gestão de Negócios e Participações SS Ltda. (6) | 100 | 100 |
| Lacan Administração de Bens e Participações Ltda. (7) | 100 | 100 |
| Lacan Investimentos e Participações Ltda. (7) | 100 | 100 |
| SPS IV GP LLC | 100 | 100 |
| MNC Holdings Limited (8) | 100 | 100 |
| Vinci Compass Argentina Asset Management S.A. (formerly denominated as Investis Asset Management S.A.) (8) | 58 | 100 |
| Compass Group S.A. (8) | 100 | 100 |
| Vinci CG Gestora de Recursos Ltda (8) | 100 | 100 |
| Compass Investments Brazil LLC (8) | 100 | 100 |
| Vinci Compass Chile SpA (8) | 100 | 100 |
| Vinci Compass Inversiones SpA (8) | - | 100 |
| Compass Group Chile S.A. Administradora General De Fondos (8) | 100 | 100 |
| VC Servicios Financieros SpA (8) | 100 | 100 |
| Compass Group S.A. Asesores de Inversion (8) | 100 | 100 |
| VC Asesorias e Inversiones SpA (8) | 100 | 100 |
| VC Distribución Institucional SpA (8) | 100 | 100 |
| Vinci Compass Chile Holding Spa (8) | 100 | 100 |
| Compass Group SA Comisionista de Bolsa (8) | 100 | 100 |
| VC Asesores De Inversión Colombia S.A.S (8) | 100 | 100 |
| Compass Investments De Mexico S. A. de C. V. Sociedad Operadora de Fondos de Inversion (8) | 100 | 100 |
| Compass Investments Corporativo S.A. de C.V. (8) | 100 | 100 |
| CDI Sociedad Administradora de Proyectos S.A. De C.V (8) | 100 | 100 |
| MB Property Management Mexico S de RL De C.V. (8) | 100 | 100 |
| Compass Group Holding S.A.P.I de C.V. (8) | 100 | 100 |
| Compass Servicios Operativos S de RL de C.V. (8) | 100 | 100 |
| Compass Desarrollo Inmobiliario S.A. de C.V. (8) | 100 | 100 |
| Compass Latin America Investments LLC (Delaware) (8) | 100 | 100 |
| Compass Capital Consultants S.A.C. (8) | 100 | 100 |
| Compass Peru S.A. (8) | 100 | 100 |
| Compass Group S.A.F. S.A. (8) | 100 | 100 |
| Compass Group Global Advisors S.A. (8) | 100 | 100 |
| Compass Group Uruguay Investment Advisors S.A. (8) | 100 | 100 |
| Bunara S.A. (8) | 100 | 100 |
| Cipresi S.A. (8) | 100 | 100 |
| CG Global Services S.A. (8) | 100 | 100 |
| Compass Group LLC Establecimiento Permanente en Chile (8) | 100 | 100 |
| Compass Group LLC (8) | 100 | 100 |
| CG Compass (USA) LLC (8) | 100 | 100 |
| Compass Group Holdings Inc (8) | 100 | 100 |
| Compass Group Investments Solutions LLC (8) | 100 | 100 |
| Compass Group Asset Management Holdings S.L.U. (8) | 100 | 100 |
| Compass Group GP S.à r.l. (Compass GP Luxemburgo) (8) | 100 | 100 |
| Inversiones La Esmeralda SpA (8) | - | 100 |
| Compass GSO COF IV Solutions GP Ltd (8) | 100 | 100 |

| | | |
|---|---|---|
| Compass BXLS V Solutions GP (8) | 100 | 100 |
| Compass SP Solutions GP (8) | 100 | 100 |
| Compass LCP X Solutions GP (8) | 100 | 100 |
| Compass Secondaries Solutions (8) | 100 | 100 |
| Compass Capital (Cayman) (8) | 100 | 100 |
| Compass BCP Asia II Solutions (8) | 100 | 100 |
| Verde Empreendimentos e Participações S.A. (9) | 50 | 50 |
| Verde Asset Agro e Imobiliário Ltda. (9) | 35 | 35 |
| Verde Asset Management S.A. (9) | 50 | 50 |
| Verde Serviços Internacionais S.A. (9) | 50 | 50 |
| VC Holding LATAM S.A.S. | 100 | 100 |
| MNVC UK Ltd. | 100 | 100 |
| AGILIZANDO TUS FINANZAS, S.A.P.I. de C.V., SOFOM, E.N.R. | 100 | 100 |
| Vinci Lacan IV GP, LLC | 100 | 100 |
| VISA GP, LLC | 100 | 100 |
| VIR V GP, LLC | 100 | 100 |
| Vinci Real Estate Ventures – Administradora e Gestora de Recursos Financeiros Ltda. | 100 | - |
| Vinci Real Estate Selection - Administradora e Gestora de Recursos Financeiros Ltda. | 100 | - |

(1) Minority interest represents less than 0.001%.
(2) Under the terms of IFRS 10, the Entity classifies Vinci Monalisa FIM Crédito Privado IE and Vinci Monalisa Cash FIM Crédito Privado IE as investment entities. Accordingly, the Entity does not consolidate their investments and measures at fair value through profit or loss in accordance with IFRS 9.
(3) Vinci Compass has an indirect interest at Vinci Vida e Previdência of 92% through its subsidiary Vinci Holding Securitária Ltda., which holds 100% of ownership interest at Vinci Vida e Previdência.
(4) On 16 August 2022, Vinci Soluções de Investimentos Ltda. acquired 90% of the issued share capital of SPS Capital Gestão de Recursos Ltda. The acquisition gives to Vinci Soluções de Investimentos the right of 100% on the economic interest of SPS Gestão de Recursos Ltda.
(5) Under the terms of IFRS 10, the Entity classifies Vinci US RE Corporation as an investment entity. Accordingly, the Entity does not consolidate its investment and measures at fair value through profit or loss in accordance with IFRS 9.
(6) On 29 September 2024, Vinci Gestora Recursos Ltda. acquired 30% of the issued share capital of MAV Capital Gestora de Recursos Ltda. and 100% of the issued share capital of ICML Gestão de Negócios e Participações SS Ltda. Vinci Compass has direct and indirect interest on MAV Capital Gestora de Recursos SS Ltda. Vinci Compass has indirect interest through its ownership interest on ICML Gestão de Negócios e Participações SS Ltda., which holds 70% of ownership interest at MAV.
(7) Subsidiaries consolidated after Lacan business combination. Please see note 8(a)(iii) for further details of the transaction.
(8) Subsidiaries consolidated after Compass business combination. Please see note 8(a)(ii) for further details of the transaction.
(9) Subsidiaries consolidated after Verde business combination. Please see note 8(a)(iv) for further details of the transaction.

Subsidiaries are all entities (including structured entities) over which the Group has control. Subsidiaries are fully consolidated from the date on which control is transferred to the Group. They are deconsolidated from the date that control ceases.

Inter-company transactions, balances and unrealized gains on transactions between Group companies are eliminated. Unrealized losses are also eliminated unless the transaction provides evidence of an impairment of the transferred asset. Accounting policies of subsidiaries have been changed where necessary to ensure consistency with the policies adopted by the Group.

Non-controlling interest in the results and equity of subsidiaries are shown separately in the consolidated statement of profit or loss, consolidated statement of comprehensive income, consolidated statement of changes in equity and consolidated balance sheet respectively.

The Group treats transactions with non-controlling interests that do not result in a loss of control as transactions with equity owners of the Group. A change in ownership interest results in an adjustment between the carrying amounts of the controlling and non-controlling interests to reflect their relative interests in the subsidiary. Any difference between the amount of adjustment to non-controlling interests and any consideration paid or received is recognized in another reserve within equity attributable to owners of Entity.

When the Group ceases to consolidate an investment or account for it under equity method because of a loss of control, joint

control or significant influence, any interest retained in the entity is remeasured to its fair value, with the change in carrying amount recognized in profit or loss. This fair value becomes the initial carrying amount for the purposes of subsequently accounting for the retained interest as an associate, joint venture or financial asset. In addition, any amounts previously recognized in other comprehensive income in respect of that entity are accounted for as if the group had directly disposed of the related assets or liabilities. This may mean that amounts previously recognized in other comprehensive income are reclassified to profit or loss.

### 2.2 Segment reporting

Under the supervision of the Board of Directors, the CEO is responsible for the decision-making process related to executive themes, resource allocation and strategic decisions of Vinci Compass.

The strategic decisions of the Group comprise six distinct business segments: (i) Private Equity, (ii) Equities, (iii) Real Assets; (iv) Credit; (v) Global IP&S; and (vi) Corporate Advisory (see Note 23). Strategies were sorted out within business segments following technical and strategic similarities among funds' attributes, such as management and performance fee structures, liquidity constraints, targeted returns and investor profile.

## 3 Accounting estimates and judgments

The Entity makes estimates and assumptions concerning the future, based on historical experience and other factors, including expectations of future events. The resulting accounting estimates will, by definition, seldom equal the related actual results. The main estimations and assumptions made by the Entity are included as follows:

- Allowance of expected credit losses of accounts receivable.
- Provision for profit sharing.
- Consolidation of subsidiaries.
- Fair value measurement of financial assets.
- Fair value measurement of retirement plans liabilities.
- Provision for contingent liabilities.
- Impairment for goodwill and other intangible assets.
- Fair value measurement of contingent consideration.
- Fair value of share-based payments.
- Financial evaluation of compound instruments.
- Estimated useful lives for fixed and intangible assets.
- Purchase price allocation on business combinations.
- Estimates and assumptions related to lease contracts, including variable considerations, evaluation of implicit interest rate and extensions options.

## 4 Financial risk management

The main risks related to the financial instruments are credit risk, market risk, and liquidity risk, as defined below. The management of such risks involves various levels in the Entity and comprehends a number of policies and strategies. The Group's risk management focuses on the unpredictability of financial markets and seeks to mitigate potential adverse impacts on the Group's financial performance.

### 4.1 Financial risk factors

This note explains the Group's exposure to financial risks and how these risks could affect the Group's future financial performance. Current year profit and loss information has been included where relevant to add further context.
The Group's risk management is predominantly controlled by a risk assessment department under process and controls approved by the management. The management provides written process and controls for overall risk management, as well as policies covering specific areas, such as foreign exchange risk, interest rate risk, credit risk, use of derivative financial

instruments and non-derivative financial instruments, and investment of excess liquidity.

**(a) Credit risk**

Credit risk arises from cash and cash equivalents, contractual cash flows of debt investments carried at amortized cost, at fair value through profit or loss (FVTPL), and deposits with banks and financial institutions, as well as credit exposures to wholesale and retail customers, including outstanding receivables.

(i) Risk management

As of September 30, 2026, and December 31, 2025 the expected credit losses are considered immaterial due to the short maturities of the deposits and the credit quality of the counterparties, which have investment-grade ratings assigned by credit agencies. The Entity has not suffered any losses from cash and cash equivalents since inception. Vinci Compass's treasury reviews expected credit losses on a regular basis.

(ii) Impairment of financial assets

The Group has the following types of financial assets that are subject to the expected credit loss model:

- Accounts receivable.
- Loans and receivables from employees evaluated at amortized cost.
- Advances to projects in progress.

While cash and cash equivalents are also subject to the impairment requirements of IFRS 9, the expected impairment loss was immaterial.

## (b) Market risk

(i) Foreign exchange risk

At the reporting date, the carrying amount of the Group's financial assets and liabilities exposed to other currencies, as listed below:

| **Balance sheet** | **09/30/2026** | **12/31/2025** |
|---|---|---|
| Cash and cash equivalents | 121,229 | 120,834 |
| Financial instruments at fair value through profit or loss | 259,291 | 214,142 |
| Accounts receivable | 39,311 | 40,674 |
| Taxes recoverable | 5,515 | 6,729 |
| Other receivables | 95,506 | 26,848 |
| **Current assets** | **520,852** | **409,227** |
| Financial instruments at fair value through profit or loss | 122,363 | 128,720 |
| Intangible assets | 74,046 | 16,915 |
| Financial instruments at amortized cost | 22,010 | 11,883 |
| Investments accounted for using the equity method | 72,524 | 61,592 |
| Deferred taxes | 12,851 | 14,988 |
| Lease, property and equipment | 53,053 | 66,802 |
| **Non-current assets** | **356,847** | **300,900** |
| Trade payables | 17,533 | 14,086 |
| Leases | 38,052 | 45,978 |
| Accounts payable | 472 | 997 |
| Loans and obligations | 31,240 | 35,459 |
| Labor and social security obligations | 43,157 | 59,167 |
| Taxes and contributions payable | 14,817 | 9,911 |
| **Current liabilities** | **145,271** | **165,598** |
| Other payables | 119 | 7 |
| Loans and obligations | 529,218 | 561,284 |
| Related parties | 86,020 | 4,894 |
| Deferred taxes | 8,685 | 9,884 |
| **Non-current liabilities** | **624,042** | **576,069** |
| **Net Equity exposed to other currencies (comprised as below)** | **108,386** | **(31,540)** |
| **Net Equity exposed to US Dollars** | **(46,759)** | **(118,585)** |
| **Net Equity exposed to Euros** | **1,214** | **2,194** |
| **Net Equity exposed to Pounds** | **2,344** | **1,995** |
| **Net Equity exposed to Chilean Pesos** | **57,588** | **43,522** |
| **Net Equity exposed to Uruguayan Pesos** | **(19,309)** | **(7,846)** |
| **Net Equity exposed to Colombian Pesos** | **2,041** | **5,161** |
| **Net Equity exposed to Argentine Pesos** | **60,982** | **(721)** |
| **Net Equity exposed to Mexican Pesos** | **19,587** | **15,677** |
| **Net Equity exposed to Peruvian Sols** | **30,698** | **27,063** |

In addition to the net assets presented in the table above, Vinci Monalisa Cash FIF Classe FIM Crédito Privado RL holds future options contracts exposed to US Dollars in the amount of R$ 155,427 (US$ 30 million) as of September 30, 2026 (on December 31, 2025, Vinci Compass Investments Ltd held non-deliverable forwards contracts exposed to US Dollars in the amount of R$ 165,072 (US$ 30 million)). Please see note 5(d)(ii) for more details.

The aggregate net foreign exchange gains/losses recognized in profit or loss were:

| | Nine months ended September 30 | | Three months ended September 30 | |
|---|---|---|---|---|
| **Net foreign exchange result** | **2026** | **2025** | **2026** | **2025** |
| Financial revenue | 17,580 | 18,253 | 1,143 | 5,830 |
| **Net foreign exchange result, net** | **17,580** | **18,253** | **1,143** | **5,830** |

The Group operates internationally and is exposed to foreign exchange risk.

Foreign exchange risk arises from future commercial transactions and recognized assets and liabilities denominated in a currency that is not the functional currency of the Group.

(ii) Interest rate risk

The Group's profit or loss is sensitive to higher/lower interest income from cash equivalents and fixed income funds as a result of changes in interest rates.

(iii) Price risk

The Group's exposure to investment securities price risk arises from investments held by the group and classified in the balance sheet at fair value through profit or loss (note 5).

To manage its price risk arising from investments in investment securities, the Group diversifies its portfolio. Diversification of the portfolio is done in accordance with the limits set by the Group. Note 4(d) demonstrates the sensitivity analyses of impact for the assets held by the Group.

## (c) Liquidity risk

Liquidity risk management implies maintaining sufficient cash and marketable securities and the availability of funding through an adequate amount of committed credit facilities to meet obligations when due and to close out market positions. At the end of the reporting period the Group held bank deposits, certificates of deposits and US treasury bills of R$ 245,138 (12/31/2025 – R$ 280,091) that are expected to readily generate cash inflows for managing liquidity risk.

### Net debt reconciliation

This section sets out an analysis of net debt and the movements in net debt for each of the years presented.

| | 09/30/2026 | 12/31/2025 |
|---|---|---|
| Cash and cash equivalents | 245,138 | 280,091 |
| Financial instruments at fair value through profit or loss (i) | 862,192 | 1,534,471 |
| Financial instruments at amortized cost | 5,746 | 6,141 |
| Judicial deposits (ii) | 49,869 | 43,999 |
| Trade payables | (12,995) | (13,369) |
| Labor and social security obligations | (146,476) | (208,643) |
| Accounts payable | (36,723) | (38,107) |
| Lease liabilities | (146,737) | (160,184) |
| Convertible preferred shares | (485,513) | (513,765) |
| Commercial notes | (70,167) | (87,326) |
| Consideration payable | (7,878) | (6,029) |
| Banco Security | (13,735) | (10,153) |
| Provisions for contingencies (ii) | (50,274) | (44,446) |
| Retirement plans liabilities | (673,418) | (508,416) |
| **Net debt** | **(480,971)** | **274,264** |

The contingent consideration and the redemption liability were not included in the net debt calculation. The contingent consideration and the redemption liability, subject to certain conditions, can be settled by shares held in treasury or shares issued by Vinci Compass.

(i) Comprised of liquid and illiquid investments. Liquid investments are current assets that are traded in an active market. Illiquid investments are comprised of assets that trade infrequently.

(ii) Judicial deposits and provisions for contingencies were included in the net debt reconciliation, as they are directly related to the same underlying legal proceedings and substantially offset each other, resulting in an immaterial net impact on reported net debt.

| | Financial liabilities | | | | Other assets | |
|---|---|---|---|---|---|---|
| | **Payables** | **Loans and obligations** | **Retirement plans** | **Lease liabilities** | **Cash and cash equivalents** | **Financial instruments at fair value through profit or loss** |
| **Net debt as at December 31, 2024** | **(241,257)** | **(861,542)** | **(374,813)** | **(119,455)** | **223,302** | **1,531,036** |
| Cash flow | (18,862) | 75,779 | (76,173) | 27,578 | 47,952 | (80,753) |
| Fair value and monetary adjustments | - | (2,951) | (57,430) | | 13,039 | 84,188 |
| Addition and finance expenses accrual | - | (247,431) | - | (68,307) | - | - |
| Foreign exchange adjustments | - | 69,513 | - | - | (4,202) | - |
| **December 31, 2025** | **(260,119)** | **(966,632)** | **(508,416)** | **(160,184)** | **280,091** | **1,534,471** |
| Cash flow | 63,925 | 66,819 | (107,360) | 25,751 | (42,714) | 23,155 |
| Fair value adjustment | - | - | (57,642) | - | 8,819 | 182,717 |
| Addition and finance expenses accrual | - | 1,958 | - | (3,520) | - | - |
| Foreign exchange adjustments | - | 31,842 | - | (8,784) | (1,058) | - |
| Reclassification from current to non-current assets (5(d)) | - | - | - | - | - | (878,151) |
| **September 30, 2026** | **(196,194)** | **(866,013)** | **(673,418)** | **(146,737)** | **245,138** | **862,192** |

***Maturities of financial liabilities***

Except for the retirement plans liabilities, the tables below analyze the Group's financial liabilities into relevant maturity groupings based on their contractual maturities for significant financial liabilities.

| **Contractual maturities of financial liabilities at September 30, 2026** | **Less than 1 year** | **Between 1 and 3 years** | **Over 3 years** | **Total** | **Carrying amount** |
|---|---|---|---|---|---|
| Trade payables | (12,995) | - | - | **(12,995)** | **(12,995)** |
| Labor and social security obligations | (142,877) | (3,599) | - | **(146,476)** | **(146,476)** |
| Lease liabilities | (34,508) | (57,556) | (62,927) | **(154,991)** | **(146,737)** |
| Accounts payable | (36,723) | - | - | **(36,723)** | **(36,723)** |
| Loans and financing | (84,038) | (192,052) | (1,015,437) | **(1,291,527)** | **(854,765)** |
| **Total** | **(311,141)** | **(253,207)** | **(1,078,364)** | **(1,642,712)** | **(1,197,696)** |

| Contractual maturities of financial liabilities at December 31, 2025 | Less than 1 year | Between 1 and 3 years | Over 3 years | Total | Carrying amount |
|---|---|---|---|---|---|
| Trade payables | (13,369) | - | - | **(13,369)** | **(13,369)** |
| Labor and social security obligations | (199,422) | (9,221) | - | **(208,643)** | **(208,643)** |
| Lease liabilities | (33,307) | (68,344) | (121,243) | **(222,894)** | **(160,184)** |
| Accounts payable | (38,107) | - | - | **(38,107)** | **(38,107)** |
| Loans and financing | (93,862) | (200,618) | (1,073,934) | **(1,368,414)** | **(966,632)** |
| **Total** | **(378,067)** | **(278,183)** | **(1,195,177)** | **(1,851,427)** | **(1,403,095)** |

**(d) Sensitivity analysis**

The Group monitors and evaluates the market risk related to its financial investments portfolio periodically to assess its volatility, through changes that can significantly impact on its financial results. Considering a period of one day and the historical results over the past year, the following Value at Risk (VAR) parameters were used:

- -0.50% (or R$ -9.1 million) of the financial investment portfolio for a confidence interval of 95% on September 30, 2026 (0.57% or R$ 9.2 million on December 31, 2025).
- -0.85% (or R$ -15.5 million) of the financial investment portfolio for a confidence interval of 99% on September 30, 2026 (0.90% or R$ 14.6 million on December 31, 2025).

Additionally, the Group evaluated the financial investment portfolio on September 30, 2026 and December 31, 2025, through stress scenarios according to the main risk factors related to its investments, as presented in the table below:

| | | | Financial Impact (**) | |
|---|---|---|---|---|
| **Risk Factor** | **Variation in** | **Stress Scenario (*)** | **09/30/2026** | **12/31/2025** |
| Current inflation | Inflation index | -100bps | 3.9 | 3.9 |
| Exchange traded real estate funds | Share prices | -10% | (7.6) | (13.3) |
| Brazilian stock prices | Share prices | -10% | 0.5 | (2.6) |
| Fixed-rate offshore rates | US yield curve | -100bps | (0.1) | (0.1) |
| Foreign exchange rate | Foreign exchange rates | 10% (***) | 7.9 | 5.1 |
| Domestic base overnight rate | Domestic base overnight rate | -100bps | (5.6) | (5.0) |

(*) bps - basis point (1bps = 0,01%)
(**) In millions of Brazilian reais
(***) Brazilian reais devaluation against US Dollars

An equal change in the opposite direction of the stress scenario would have affected the financial investment portfolio by a similar amount, on the basis that all other variables remain constant.

## 5 Financial instruments

This note provides information about the group's financial instruments, including:

- an overview of all financial instruments held by the Group
- specific information about each type of financial instrument
- accounting policies
- information about determining the fair value of the instruments, including judgements and estimation uncertainty involved.

The Group classifies its financial assets in the following measurement categories:

- those measured at fair value through profit or loss, and
- those measured at amortized cost.

The classification depends on the entity's business model for managing the financial assets and the contractual terms of the cash flows.

For assets measured at fair value, gains and losses will be recorded in profit or loss.

*Recognition and derecognition*

Regular way purchases and sales of financial assets are recognized on the trade date, being the date on which the group commits to purchase or sell the asset. Financial assets are derecognized when the rights to receive cash flows from the financial assets have expired or have been transferred and the group has transferred substantially all the risks and rewards of ownership.

*Measurement*

At initial recognition, the group measures a financial asset at its fair value plus, in the case of a financial asset not at fair value through profit or loss (FVTPL), transaction costs that are directly attributable to the acquisition of the financial asset. Transaction costs of financial assets carried at FVTPL are expensed in profit or loss.

The Group holds the following financial instruments:

| **Financial assets** | **Section** | **09/30/2026** | **12/31/2025** |
|---|---|---|---|
| Accounts receivable | (a) | 249,991 | 232,224 |
| Other financial assets at amortized cost | (b) | 74,346 | 72,043 |
| Cash and cash equivalents | (c) | 245,138 | 280,091 |
| Financial assets at fair value through profit or loss (FVTPL) | (d) | 1,882,100 | 1,686,086 |
| | | **2,451,575** | **2,270,444** |
| **Financial liabilities** | | | |
| Liabilities at amortized cost | (e) | 196,194 | 260,119 |
| Lease liabilities | (e) | 146,737 | 160,184 |
| Loans and obligations | (e) | 866,012 | 966,632 |
| Retirement plans liabilities | (e) | 673,418 | 508,416 |
| | | **1,882,361** | **1,895,351** |

The Group's exposure to risks associated with the financial instruments is discussed in Note 4. The maximum exposure to credit risk at the end of the reporting period is the carrying amount of each class of financial assets mentioned above.

a) Accounts receivable

| **Current assets** | **09/30/2026** | **12/31/2025** |
|---|---|---|
| Accounts receivable from contracts with customers | 221,026 | 215,338 |
| Loss allowance | (644) | (632) |
| | | |
| **Non-current assets** | | |
| Accounts receivable from contracts with customers | 29,609 | 17,518 |
| | **249,991** | **232,224** |

Accounts receivables are recognized initially at the amount of consideration that is unconditional and are not submitted to any financial components. They are subsequently measured at amortized cost, less loss allowance.

Current accounts receivable are amounts due from customers for services performed in the ordinary course of business. They are generally due for settlement within 30 days and are therefore classified as current in their entirety. Due to the short-term nature of the current receivables, their carrying amount is considered to be the same as their fair value.

Non-current accounts receivable comprised by long-term advisory fees related to Real Estate projects administration fees contingent upon the realization of invested fund assets and unrealized performance fee and up-front fees receivable. Unrealized performance fees are recognized when the management, with accumulated experience, estimates that it is highly probable that a significant reversal will not occur. Vinci Compass expects the unrealized performance fees will be received during 2026. However, since its realization is subject to uncertainty, the balance is presented as a non-current receivable.

Monthly, the Entity evaluates the revenues and receipts for each customer (Funds). Additionally, on a quarterly basis Vinci Compass analyzes the outstanding balances to calculate expected credit losses and the exposure to credit risk from receivables are reviewed. Accounts receivable allowance for expected credit losses are presented in general and administrative expense.

Accounting write-downs or impairment losses of R$ 12 were recognized during the period. The allowance for expected credit losses as of September 30, 2026 amounted to R$ 644 (R$ 632 as of December 2025).

Accounts receivables are written off when there is no reasonable expectation of recovery. Indicators that there is no reasonable expectation of recovery include, among others, the failure of a debtor to engage in a repayment plan with the group, and a failure to make contractual payments. Subsequent recoveries of amounts previously written off are credited against the same line item.

b) Other financial assets at amortized cost

Financial assets at amortized cost refer to the following debt instruments:

| | **09/30/2026** | **12/31/2025** |
|---|---|---|
| Employees loans (Note 7 (iii)) | 19,927 | 17,093 |
| Receivable from employees (Note 7 (i)) | 21,102 | 28,207 |
| Advances to projects in progress (Note 7 (iv)) | 33,317 | 26,743 |
| | **74,346** | **72,043** |

These amounts generally arise from transactions outside the usual operating activities of the group. Interest may be charged at commercial rates and collateral is not normally obtained.

All the financial assets at amortized cost are denominated in Brazilian currency units. As a result, there is no exposure to foreign currency risk. There is also no exposure to price risk as the investments will be held to maturity.

See note 6 for more details.

c) Cash and cash equivalents

| | 09/30/2026 | 12/31/2025 |
|---|---|---|
| Cash and bank deposits | 103,859 | 121,498 |
| Financial instruments at fair value through profit or loss (i) | 115,881 | 153,729 |
| Financial instruments at amortized cost (ii) | 25,398 | 4,864 |
| | **245,138** | **280,091** |

For the purpose of presentation in the statement of cash flows, cash and cash equivalents include cash on hand, bank deposits held at financial institutions, and highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

(i) Comprises certificates of deposits issued by Banco Bradesco (credit rating AAA evaluated by Fitch Ratings) with an interest rate of 100% of CDI (interbank deposit rate). The certificates are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

(ii) Comprised of US Treasury Bills.

d) Financial assets and liabilities at fair value through profit or loss

The group classifies the following financial assets and liabilities at fair value through profit or loss (FVTPL):

- Mutual funds;
- Private markets funds;
- Real Estate Investments;
- Derivatives financial instruments;
- Listed equity securities.

Financial assets and liabilities measured at FVTPL include the following categories:

| | 09/30/2026 | 12/31/2025 |
|---|---|---|
| **Current assets** | **862,192** | **1,534,471** |
| Mutual funds (i) | 848,323 | 1,523,998 |
| Derivative financial assets (ii) | 13,735 | 10,219 |
| Listed equity securities | 124 | - |
| Real Estate Investments (iv) | - | 116 |
| Other financial assets | 10 | 138 |
| **Non-current assets** | **1,019,908** | **151,615** |
| Mutual funds (i) | 903,776 | 19,958 |
| Private markets funds (iii) | 36,115 | 29,294 |
| Real Estate Investments (iv) | 78,530 | 100,773 |
| Listed equity securities | 1,487 | 1,590 |

The following table demonstrates the funds invested included in each category mentioned above.

**(i) Mutual funds**

| | 09/30/2026 | 12/31/2025 |
|---|---|---|
| **Current assets** | **848,323** | **1,523,998** |
| Vinci Monalisa FIM Crédito Privado IE (2) | - | 888,630 |
| Vinci Monalisa Cash FIM Crédito Privado (2) | 70,678 | - |
| Vinci Multiestratégia FIM | - | 409 |
| Vinci Special Opportunities Fund Master SP | 474 | 15,381 |
| Compass Lapco Fondo De Inversion Serie B | 4,279 | 5,967 |
| Vinci Income Fund Ltd | 22,547 | 28,842 |
| Vinci Compass Brazil Equity Fund Class I | - | 10,736 |
| Latin America Equity Fund Class I | 11,309 | 11,081 |
| Vinci Reservas Técnicas FI RF DI | 11,516 | 16,058 |
| Retirement services investment funds (1) | 673,413 | 508,420 |
| FI Vinci Renda Fixa CP | 6,210 | 11,591 |
| Fondo Mutuo Compass Liquidez | 18,164 | 7,104 |
| Toronto Trust Arroho | 7,030 | - |
| Pershing Money Market | 6,823 | 5,255 |
| I+LIQG | 4,466 | - |
| LV Money Market USD | 4,886 | 6,262 |
| Other mutual funds | 6,528 | 8,262 |
| **Non-current assets** | **903,776** | **19,958** |
| Vinci Monalisa FIM Crédito Privado IE (2) | 878,151 | - |
| Compass - Fondo de Inversión Adelanto de Efectivo | 12,015 | 12,353 |
| Other mutual funds | 13,610 | 7,605 |

(1) These funds refer to the financial products as part of the Company's retirement plans services. See Note 16 for further information.

(2) On January 9, 2026, the fund Vinci Monalisa FIM Crédito Privado IE ("Vinci Monalisa") carried out a partial split of its net assets to Vinci Monalisa Cash FIF Classe FIM Crédito Privado RL ("Vinci Monalisa Cash"). Vinci Monalisa and Vinci Monalisa Cash are mutual funds incorporated in Brazil.

Prior to the spin-off, Vinci Monalisa Fund, which offers immediate redemption features, held a portfolio comprising both liquid and illiquid financial assets. Following the transaction, the Fund's liquidity profile changed, and the investment in Vinci Monalisa was reclassified as a non-current asset, reflecting the revised expectation of its realization profile.

Vinci Monalisa Cash's balances are the following:

| | 09/30/2026 | 12/31/2025 |
|---|---|---|
| **Net Asset Value** | **70,678** | **-** |
| Mutual funds | 44,750 | - |
| Treasury bonds | 25,734 | - |
| Other assets/liabilities | 194 | - |

After the split, Vinci Monalisa Cash's portfolio is comprised mostly of liquid invested funds.

**Mutual funds**

Vinci Monalisa Cash holds investments in several mutual funds to seek profitability through investments in various classes of financial assets such as fixed income assets, Brazilian government bonds, public equities, derivatives financial instruments, investment funds and other short-term liquid securities. As of September 30, 2026, Vinci Monalisa Cash holds investments in mutual funds, which are distributed in the following classification:

| | 09/30/2026 | 12/31/2025 |
|---|---|---|
| **Mutual Funds' classification** | | |
| Interest and foreign exchange (a) | 94.27% | - |
| Specific strategy (c) | 5.73% | - |
| | **100.00%** | **-** |

Vinci Monalisa's balances are the following:

| | 09/30/2026 | 12/31/2025 |
|---|---|---|
| **Net Asset Value** | **878,151** | **888,630** |
| Real estate funds | 226,917 | 238,492 |
| Mutual funds | 67,500 | 210,390 |
| Private market funds | 602,421 | 400,479 |
| Other assets/liabilities | (18,687) | 39,269 |

After the split, Vinci Monalisa's portfolio is comprised mostly of illiquid invested funds with different redemption criteria. Over 21% of its investments are liquid and may be redeemed and 79% are non-redeemable investments. The following tables demonstrate the funds invested by Vinci Monalisa:

**Mutual funds**

Vinci Monalisa holds investments in several mutual funds to seek profitability through investments in various classes of financial assets such as fixed income assets, Brazilian government bonds, public equities, derivatives financial instruments, investment funds and other short-term liquid securities. As of September 30, 2026 and December 31, 2025, Vinci Monalisa holds R$ 67,500 and R$ 210,390 investments in mutual funds, respectively, which are distributed in the following classification:

| | 09/30/2026 | 12/31/2025 |
|---|---|---|
| **Mutual Funds' classification** | | |
| Interest and foreign exchange (a) | 11.24% | 73.11% |
| Foreign investments (b) | 8.38% | 2.64% |
| Specific strategy (c) | 80.38% | 24.25% |
| | **100.00%** | **100.00%** |

(a) Funds that seek long-term returns via investments in fixed-income assets, admitting strategies that imply interest risk, price index risk and foreign currency risk.
(b) Funds that invest in financial assets abroad in a portion greater than 40% of their net asset values.
(c) Funds that adopt an investment strategy that involves specific risks, such as commodities, futures of index, etc.

**Real Estate funds**

| | 09/30/2026 | 12/31/2025 |
|---|---|---|
| Vinci Fulwood DL FII (a) | 77,846 | 82,731 |
| Vinci Credit Securities FII (b) | 63,044 | 61,710 |
| TRX Real Estate FII | 18,770 | - |
| Vinci Offices FII (c) | 19,632 | 23,304 |
| Vinci Imóveis Urbanos FII (d) | 15,694 | 41,626 |
| Other real estate funds (e) | 31,931 | 29,121 |
| | **226,917** | **238,492** |

(a) The fund invests in real estate receivable certificates, bonds and other real estate assets;
(b) The fund's investment strategy is to acquire properties in the retail, general markets, health and education sectors located in large urban centers that, in the Manager's view, generate long-term value;
(c) The fund's strategy is to provide its shareholders with profitability resulting from the sale of properties, as well as the eventual commercial exploitation of properties. The Fund may carry out renovations or improvements to properties with the aim of enhancing the returns arising from their commercial exploitation or eventual commercialization.
(d) The fund invests in controlling corporate buildings, mostly leased, which, in the Manager's view, generate value for the properties.
(e) Comprised of funds that allocate their capital in diversified portfolios of shares of real estate funds, real estate receivable certificates, bonds, securities and other real estate assets.

**Private markets funds**

| | 09/30/2026 | 12/31/2025 |
|---|---|---|
| VCP IV Master FIP B (a) | 184,048 | 156,450 |
| Vinci Compass Infrastructure Strategic Airports FIP – B (b) | 125,177 | - |
| Vinci Crédito Infra Institucional Fundo Incentivado – Infraestrutura (c) | 83,867 | 80,786 |
| Vinci Infra Água e Saneamento Strategy FIP – Infraestrutura (d) | 70,992 | 58,121 |
| Vinci Strategic Partners I FIP – Classe A (e) | 30,554 | 28,353 |
| Vinci Infraestrutura Transporte e Logística FIP | 17,039 | 17,171 |
| Lacan Florestal III Feeder FIP Multiestratégia (f) | 17,001 | 14,407 |
| Vinci MAV IV FIDC | 12,562 | - |
| Vinci Impacto Ret IV FIP Multiestratégia | 9,863 | 9,674 |
| Vinci Strategic Partners I FIP – Classe B (e) | 7,047 | 7,606 |
| Lacan Florestal II - FIP Multiestratégia (f) | 5,270 | 5,607 |
| Lacan Florestal IV Feeder FIP Multiestratégia - IS (f) | 5,114 | 4,515 |
| Other funds | 33,887 | 17,789 |
| **Total private markets funds** | **602,421** | **400,479** |

(a) VCP IV is being established with the intention to continue the Group's investment strategy of pursuing opportunistic private equity and equity-like investments in Brazil. Fund will maintain the Group's opportunistic approach that provides flexibility to invest in four different sub-strategies: (i) Growth Equity, (ii) Buyout, (iii) Minority Growth and (iv) Turnaround, with a higher focus on the Growth and Buyout strategies.

(b) The fund's primary objective is to invest in the aviation sector and strategic assets, specifically through acquisitions and equity stakes in major national airports. In October 2026, Vinci Compass divested from the fund. See note 1 – Galeão Transaction for further details.

(c) The Fund aims to increase the value of its shares through subscription or acquisition, on the primary or secondary market, predominantly of debentures issued by privately held companies, for the purpose of raising funds to implement projects relating to the implementation, expansion, maintenance, recovery, adaptation, or modernization of infrastructure projects.

(d) The Fund's investment policy is the acquisition of shares, subscription bonuses, debentures convertible or not into shares, or other securities, convertible or exchangeable into shares issued by companies, publicly or privately held in the water sector and basic sanitation.

(e) The purpose of the funds is to obtain capital gains through investment in assets in Brazil, such as shares in Brazilian private equity funds; and shares, subscription bonuses, simple and convertible debentures, other securities and bonds convertible or exchangeable into shares, provided that the debentures and other securities and bonds are admitted under the terms of the specific regulations applicable to RPPS and EFPC.

(f) The Funds' objective is to manage and administer planted forests to supply eucalyptus wood, pine wood and other species for the purpose of generating energy in power plants, extracting wood from planted forests and managing administrative and sales activities.

**(ii) Derivative financial assets/liabilities**

| **September 30, 2026** | | **Notional Amount of Contract with Final Expiration Date in** | | **Fair value** | |
|---|---|---|---|---|---|
| **Derivative financial instruments** | **Currency** | **Up to 6 months** | **Between 6 months and 1 year** | **Asset** | **Liability** |
| Purchase Forward | USD x CHL | (2,269) | (382) | (3,736) | (17,470) |
| Sales Forward | CHL x USD | 2,269 | 382 | 17,470 | 3,736 |
| **Total** | | **-** | **-** | **13,734** | **(13,734)** |

| **December 31, 2025** | | **Notional Amount of Contract with Final Expiration Date in** | | **Fair value** | |
|---|---|---|---|---|---|
| **Derivative financial instruments** | **Currency** | **Up to 6 months** | **Between 6 months and 1 year** | **Asset** | **Liability** |
| Purchase Forward | USD x CHL | 1,841 | 4 | (3,907) | (14,059) |
| Sales Forward | CHL x USD | (1,841) | (4) | 14,059 | 3,907 |
| Purchase Forward | USD x BRL | 30,000 | - | 67 | - |
| **Total** | | **30,000** | **-** | **10,219** | **(10,152)** |

Derivatives are only used for economic hedging purposes and not as speculative investments. They are presented as current assets or liabilities to the extent that they are expected to be settled until 12 months after the end of the reporting period.

**(iii) Private markets**

| | 09/30/2026 | 12/31/2025 |
|---|---|---|
| Vinci Capital Partners III Feeder FIP Multiestratégia | 4,188 | 5,075 |
| Nordeste III FIP Multiestratégia | 429 | 1,703 |
| Fundo Garantidor de Infraestrutura – FGIE – Class A | 4,091 | 3,704 |
| Fundo Garantidor de Infraestrutura – FGIE – Class B | 16,372 | 14,900 |
| Compass Global Investments III | 876 | 1,788 |
| Compass Global Investments II | 1,243 | 1,469 |
| Compass Private Equity VII FI | 497 | 655 |
| Vinci Compass SPS IV | 8,419 | - |
| **Total Private markets funds** | **36,115** | **29,294** |

**(iv) Real Estate Investments**

| | 09/30/2026 | 12/31/2025 |
|---|---|---|
| **Non-current assets** | | |
| Vinci US RE Corporation (a) | 43,258 | 64,482 |
| CCLA Capital | 19,346 | 18,106 |
| Compass Desarrollo Inmobiliario | 8,668 | 9,002 |
| CCLA Desarrollo y Renta IMU | 3,471 | 4,622 |
| Compass Desarrollo y Rentas | 2,471 | 3,114 |
| Other Real Estate investments | 1,316 | 1,447 |
| **Total Real Estate Investments** | **78,530** | **100,773** |

(a) Vinci Compass invests in several properties through its subsidiary, Vinci US RE Corporation. The investments are intended to develop real estate properties for capital appreciation through income or sale of the respective properties.

During the period, the following gains were recognized in profit or loss:

| | Nine months ended September 30 | | Three months ended September 30 | |
|---|---|---|---|---|
| | 2026 | 2025 | 2026 | 2025 |
| Fair value gains on investments at FVPL recognized in finance income | 143,417 | 71,223 | 130,529 | 19,926 |

e) Financial liabilities

| | 09/30/2026 | 12/31/2025 |
|---|---|---|
| **Current** | **389,351** | **378,061** |
| Trade payables | 12,995 | 13,369 |
| Labor and social security obligations (Note 13) | 142,877 | 199,422 |
| Loans and obligations (Note 15) | 169,627 | 93,862 |
| Lease liabilities | 30,689 | 33,307 |
| Accounts payable (Note 12) | 33,163 | 38,101 |
| **Non-current** | **1,493,010** | **1,517,290** |
| Accounts payable (Note 12) | 3,560 | 6 |
| Lease liabilities | 116,048 | 126,877 |
| Labor and social security obligations (Note 13) | 3,599 | 9,221 |
| Loans and obligations (Note 15) | 696,385 | 872,770 |
| Retirement plans liabilities (Note 16) | 673,418 | 508,416 |
| | **1,882,361** | **1,895,351** |

### Fair value hierarchy

This section explains the judgments and estimates made in determining the fair values of the financial instruments that are recognized and measured at fair value through profit or loss in the financial statements. To provide an indication about the reliability of the inputs used in determining fair value, the group has classified its financial instruments into the three levels prescribed under the accounting standards. An explanation of each level follows underneath the table.

| | On September 30, 2026 | | | |
|---|---|---|---|---|
| ***Recurring fair value measurements*** | **Level 1** | **Level 2** | **Level 3** | **Total** |
| **Financial Assets** | | | | |
| Listed equity securities | 1,611 | - | - | 1,611 |
| Other financial assets | - | 10 | - | 10 |
| Certificate of deposits | - | 115,881 | - | 115,881 |
| Mutual funds | - | 1,752,099 | - | 1,752,099 |
| Derivative financial assets | - | 13,735 | - | 13,735 |
| Private equity funds | - | - | 36,115 | 36,115 |
| Real Estate Investments | - | - | 78,530 | 78,530 |
| **Total Financial Assets** | **1,611** | **1,881,725** | **114,645** | **1,997,981** |

| | On December 31, 2025 | | | |
|---|---|---|---|---|
| ***Recurring fair value measurements*** | **Level 1** | **Level 2** | **Level 3** | **Total** |
| **Financial Assets** | | | | |
| Listed equity securities | 1,706 | - | - | 1,706 |
| Other financial assets | - | 138 | - | 138 |
| Certificate of deposits | - | 153,729 | - | 153,729 |
| Mutual funds | - | 1,543,956 | - | 1,543,956 |
| Derivative financial assets | - | 10,219 | - | 10,219 |
| Private equity funds | - | - | 29,294 | 29,294 |
| Real Estate Investments | - | - | 100,773 | 100,773 |
| **Total Financial Assets** | **1,706** | **1,708,042** | **130,067** | **1,839,815** |

Level 1: The fair value of financial instruments traded in active markets (such as publicly traded real estate funds) is based on quoted market prices at the end of the reporting period. The quoted market price used for financial assets held by the group is the current bid price. These instruments are included in level 1.

Level 2: The fair value of financial instruments that are not traded in an active market is determined by using valuation techniques which maximize the use of observable market data and rely as little as possible on entity-specific estimates. If all significant inputs required to fair value an instrument are observable, the instrument is included in level 2.

Vinci Monalisa is a financial instrument classified as level 2. Its portfolio is comprised of items that could be classified as level 1, level 2 and level 3, in the amount of R$ 102,675, R$ 67,500 and R$ 707,976, respectively (2025: R$ 178,238, R$ 209,998 and R$ 507,196, respectively).

Level 3: If one or more of the significant inputs is not based on observable market data, the instrument is included in level 3. This is the case for unlisted equity securities.

**Valuation techniques used to determine fair values**

Specific valuation techniques used to value financial instruments include:

- the use of quoted market prices
- for level 3 financial instruments – discounted cash flow analysis.

All non-listed assets fair value estimates are included in level 2, except for private equity funds and real estate investments, where the fair values have been determined based on fair value appraisals for fund's investments, performed by the fund's management or a third party hired by the Fund's Administrator. The most part of the level 3 financial instruments evaluation uses discount cash flows techniques to evaluate the fair value of the Fund's investments. The appraisals performed by a third party are reviewed by Vinci Compass or its subsidiaries (fund's management).

**Fair value measurements using significant unobservable inputs (level 3)**

The following table presents the changes in level 3 items for the period/year ended September 30, 2026 and December 31, 2025:

| | Fair Value |
|---|---|
| **Closing balance January 1, 2025** | **132,453** |
| Capital deployment | 3,082 |
| Sales and distributions | (3,833) |
| Loss recognized in finance income | (1,635) |
| **Closing balance December 31, 2025** | **130,067** |
| Capital deployment | 400 |
| Sales and distributions | (17,484) |
| Gain recognized in finance income | 1,662 |
| **Closing balance September 30, 2026** | **114,645** |

## 6 Financial instruments at amortized cost

| | 09/30/2026 | 12/31/2025 |
|---|---|---|
| Certificate of deposit | 2,880 | 3,054 |
| Guarantee deposits | 2,866 | 3,087 |
| | **5,746** | **6,141** |

## 7 Other assets

| | 09/30/2026 | 12/31/2025 |
|---|---|---|
| Receivables from employees (i) | 21,102 | 28,207 |
| Related parties' receivables (ii) | 10,942 | 14,864 |
| Employees loans (iii) | 19,927 | 17,093 |
| Advances to projects in progress (iv) | 33,317 | 26,743 |
| Receivable from customers – SOFOM (v) | 7,927 | - |
| Restricted deposit (vi) | 7,606 | 6,152 |
| Finix Transaction Receivable (vii) | - | 5,365 |
| Prepaid expenses | 10,377 | 5,887 |
| Guarantee deposits | 1,385 | 1,346 |
| Sundry advances | 2,616 | 314 |
| Others | 3,990 | 2,512 |
| **Total** | **119,189** | **108,483** |
| **Current** | **90,023** | **70,168** |
| **Non-current** | **29,166** | **38,315** |
| **Total** | **119,189** | **108,483** |

(i) See Note 22 (d) for more details.

(ii) Refers to an intercompany transaction. See Note 22 (b) for more details.

(iii) Refers to amounts receivable from employees.

(iv) Refers to costs incurred by projects related to funds administered by Vinci Compass, that are initially paid by the Group and subsequently reimbursed.

(v) The SOFOM's receivables primarily arise from financing transactions granted to customers in the ordinary course of business. These balances include the principal amount of the loans granted, plus accrued interest and other contractual charges recognized through the reporting date and are presented net of the related expected credit loss allowances.

(vi) Refers to a restricted deposit maintained by CG Compass (USA) LLC to meet legal and contractual obligations.

(vii) The amount relates to the sale of Fingroup shares, which was completed on October 14, 2024. Prior to the business combination, Compass held a 50% ownership interest in Fingroup, which was disposed of before the closing of the transaction. The outstanding receivable arising from the sale was fully collected during the third quarter of 2026.

## 8 Investments

(a) Business Combination

Details of the estimated purchase consideration, the net assets acquired, goodwill and other intangible assets are as follows:

| | Compass | MAV | Lacan | Verde | BACS (b) |
|---|---|---|---|---|---|
| Cash paid | 201,372 | 5,000 | 70,000 | 32,413 | - |
| Shares issued (Class A Shares) | 692,156 | - | - | 141,806 | - |
| Shares issued by subsidiary | - | - | - | - | 36,010 |
| Consideration payable | - | 10,000 | - | - | - |
| Contingent consideration | 74,903 | 18,010 | 33,468 | 42,980 | 814 |
| **Total purchase consideration** | **968,431** | **33,010** | **103,468** | **217,199** | **36,824** |
| Non-controlling interest | - | - | - | 73,372 | 26,666 |
| **Purchase consideration and non-controlling interest** | **968,431** | **33,010** | **103,468** | **290,571** | **63,490** |

The assets and liabilities recognized as a result of the acquisition are as follows:

| | Compass | MAV | Lacan | Verde | BACS (b) |
|---|---|---|---|---|---|
| Cash and cash equivalents | 51,032 | 285 | 1,987 | 43,780 | - |
| Other assets and liabilities | 301,948 | (221) | (1,497) | (29,756) | 7,161 |
| Management contracts and customer relationships | 324,361 | 5,760 | 26,539 | 104,523 | 25,123 |
| Brands | 77,763 | - | - | 25,712 | - |
| | **755,104** | **5,824** | **27,029** | **144,259** | **32,284** |
| **Goodwill (a)** | 213,327 | 27,186 | 76,439 | 146,312 | 31,206 |
| **Net assets acquired** | **968,431** | **33,010** | **103,468** | **290,571** | **63,490** |

**(a)** The goodwill includes all business combinations made by the entity, not just those described.

**(b)** On June 1, 2026, VCAM, a subsidiary of the Group, completed the acquisition of the asset management business formerly operated by BACS.

The transaction was implemented through a corporate spin-off followed by a statutory merger, whereby the investment fund management business of BACS was contributed to VCAM.

Following completion of the transaction, the former shareholders of the BACS Group became shareholders of VCAM, while Entity retained control of the combined entity.

The consideration transferred consisted primarily of newly issued ordinary shares of VCAM delivered to the former shareholders of BACS.

| Shareholder Group | Ownership |
|---|---|
| Vinci Compass Group | 58.00% |
| BACS Group | 42.00% |

Verde and BACS business combinations are still under their measurement period. During this period, additional assets or liabilities can be recognized if new information is obtained about facts and circumstances that existed as of the acquisition date. The measurement period ends as soon as Vinci Compass receives the information it was seeking about facts and circumstances that existed as of the acquisition date or learns that more information is not obtainable. However, the measurement period shall not exceed one year from the acquisition date.

All the information and disclosures required in the annual financial statements and should be read in conjunction with the Group's annual consolidated financial statements as of December 31, 2025.

(c) Investments accounted for using the equity method

As of September 30, 2026, the details of investments in associates and joint ventures is as follows:

| Affiliate | Country | Ownership | Nature of relationship | Equity | Share of profit (loss) (***) |
|---|---|---|---|---|---|
| CCLA Holdings Development and Property Management SL ("CCLA Holdings") (*) | Spain | 50% | Joint venture | 61,466 | (3,784) |
| CCLA SMA I Operator, Ltd (*) | Cayman | 50% | Joint venture | 2,177 | 6,790 |
| Mexican associates' entities (**) | Mexico | (**) | Associate | 9,954 | 382 |
| Real Estate Manual Montt Rentas SpA | Chile | 7,5% | Associate | 1,104 | - |
| **Total** | | | | **74,701** | **3,388** |

(*) Joint Venture relationships with CIM Group. There is no control over these investments.
(**) Investments in Mexican associates comprise regulatory investment required to Compass Investment de Mexico S.A. de C.V. Mexican associates do not have control over these investments. The ownership of these associates may vary from 0.04% to 1.89%.
(***) Comprise group's share of the post-acquisition profits or losses of the investees.

As of 30 September 2026, movements in investment in joint ventures and associates are as follows:

| | CCLA Holdings | Mexican associates | CCLA Operator | Real Estate Manual Montt Rentas SpA | Total |
|---|---|---|---|---|---|
| **Closing balance of investment on December 31, 2024** | **46,448** | **8,633** | **-** | **-** | **55,081** |
| Capital increase | 16,901 | - | - | 843 | 17,744 |
| Dividends Distributed | - | - | (3,415) | - | (3,415) |
| Equity gain (loss) | (9,610) | 988 | 7,564 | - | (1,067) |
| Foreign exchange variation | (791) | 619 | (2,444) | 60 | (2,547) |
| **Closing balance of investment on December 31, 2025** | **52,948** | **10,240** | **1,705** | **903** | **65,796** |
| Capital increase | 16,686 | - | - | 253 | 16,939 |
| Dividends Distributed | - | - | (6,903) | - | (6,903) |
| Equity gain (loss) | (3,784) | 382 | 6,790 | - | 3,388 |
| Foreign exchange variation | (4,384) | (668) | 585 | (52) | (4,519) |
| **Closing balance of investment on September 30, 2026** | **61,466** | **9,954** | **2,177** | **1,104** | **74,701** |

Summarized financial information for material associates and joint ventures:

The tables below provide summarized financial information for those joint ventures and associates that are material to the Group. The information disclosed reflects the amounts presented in the financial statements of the relevant associates and joint ventures and not Vinci Compass share of those amounts. They have been amended to reflect adjustments made by the entity when using the equity method, including fair value adjustments and modifications for differences in accounting policy.

| | CCLA Holdings | |
|---|---|---|
| | **September 30, 2026** | **December 31, 2025** |
| Current assets | 44,747 | 63,297 |
| Non-current assets | 103,095 | 84,715 |
| Current liabilities | (21,392) | (23,319) |
| Non-current liabilities | (3,518) | (18,796) |
| **Net assets** | **122,932** | **105,896** |
| Ownership interest | 50% | 50% |
| **Investments by equity method** | **61,466** | **52,948** |

(d) Non-controlling interests (NCI)

Set out below is summarized financial information for each subsidiary that has non-controlling interests. The amounts disclosed for each subsidiary are before inter-company eliminations.

| | Vinci Asset Allocation | | Vinci Holding Securitária | | Verde Empreendimentos e Participações S.A. | | Investis Asset Management S.A. | | Total | |
|---|---|---|---|---|---|---|---|---|---|---|
| | **09/30/2026** | **12/31/2025** | **09/30/2026** | **12/31/2025** | **09/30/2026** | **12/31/2025** | **09/30/2026** | **12/31/2025** | **09/30/2026** | **12/31/2025** |
| **Summarized Balance Sheet** | | | | | | | | | | |
| Current assets | 155 | 368 | 687,555 | 524,846 | 85,149 | 69,854 | 36,108 | - | 808,967 | 595,068 |
| Current liabilities | (122) | (652) | (3,840) | (2,843) | (71,656) | (68,618) | (12,536) | - | (88,154) | (72,113) |
| **Current net assets** | **33** | **(284)** | **683,715** | **522,003** | **13,493** | **1,236** | **23,572** | **-** | **720,813** | **522,956** |
| Non-current assets | 481 | 571 | 30,209 | 28,862 | 189,532 | 193,213 | 58,080 | - | 278,302 | 222,646 |
| Non-current liabilities | (3,664) | (3,350) | (729,830) | (559,624) | (49,999) | (44,171) | (7,721) | - | (791,214) | (607,145) |
| **Non-current net assets** | **(3,183)** | **(2,779)** | **(699,621)** | **(530,762)** | **139,533** | **149,042** | **50,359** | **-** | **(512,912)** | **(384,499)** |
| Net assets | (3,150) | (3,063) | (15,906) | (8,759) | 153,026 | 150,278 | 73,931 | - | 207,901 | 138,456 |
| **Accumulated NCI** | **(788)** | **(766)** | **(2,205)** | **(879)** | **77,015** | **76,367** | **31,051** | **-** | **105,073** | **74,722** |

| Summarized statement | Vinci Asset Allocation | | Vinci Holding Securitária | | Verde Empreendimentos e Participações S.A. | | Investis Asset Management S.A. | | Total | |
|---|---|---|---|---|---|---|---|---|---|---|
| **of comprehensive income** | **09/30/2026** | **09/30/2025** | **09/30/2026** | **09/30/2025** | **09/30/2026** | **09/30/2025** | **09/30/2026** | **09/30/2025** | **09/30/2026** | **09/30/2025** |
| Revenue | 532 | 547 | 535 | 439 | 121,129 | - | 44,981 | - | 167,177 | 986 |
| Profit for the period | (87) | (65) | (17,147) | (14,008) | 43,324 | - | 5,222 | - | 31,312 | (14,073) |
| Total comprehensive income | (87) | (65) | (17,147) | (14,008) | 43,324 | - | 5,222 | - | 31,312 | (14,073) |
| **Profit/(loss) allocated to NCI** | **(22)** | **(17)** | **(1,293)** | **(2,101)** | **18,044** | **-** | **2,368** | **-** | **19,097** | **(2,118)** |

## 9 Property and equipment

| | | | | | | | 09/30/2026 |
|---|---|---|---|---|---|---|---|
| | **Buildings** | **Furniture and fittings stuffs** | **Improvements in properties of third parties** | **Computers and peripherals - improvements** | **Equipment and tools** | **Work of arts and others** | **Total** |
| Cost | | | | | | | |
| **At January 1, 2026** | **27,889** | **9,274** | **72,292** | **7,795** | **8,341** | **4,651** | **130,242** |
| Acquisitions, net of disposals | - | 1,929 | 326 | 1,559 | 99 | 2,088 | **6,001** |
| Foreign Exchange variations of property and equipment abroad | - | (201) | (1,068) | - | (288) | (477) | **(2,034)** |
| **At September 30, 2026** | **27,889** | **11,002** | **71,550** | **9,354** | **8,152** | **6,262** | **134,209** |
| Accumulated depreciation | | | | | | | |
| **At January 1, 2026** | **(651)** | **(4,482)** | **(41,079)** | **(2,707)** | **(7,038)** | **(191)** | **(56,147)** |
| Depreciation | (418) | (765) | (3,546) | (1,519) | (218) | (239) | **(6,705)** |
| Foreign Exchange variations of property and equipment abroad | - | - | - | 574 | - | - | **574** |
| **At September 30, 2026** | **(1,069)** | **(5,247)** | **(44,625)** | **(3,652)** | **(7,256)** | **(430)** | **(62,278)** |
| Net book value | | | | | | | |
| **At January 1, 2026** | **27,238** | **4,792** | **31,213** | **5,088** | **1,303** | **4,460** | **74,095** |
| **At September 30, 2026** | **26,820** | **5,756** | **26,925** | **5,702** | **896** | **5,832** | **71,931** |
| Annual depreciation rate - % | 5 | From 5 to 10 | From 10 to 20 | 20 | From 5 to10 | - | - |

| | | | | | | | 12/31/2025 |
|---|---|---|---|---|---|---|---|
| | **Buildings** | **Furniture and fittings stuffs** | **Improvements in properties of third parties** | **Computers and peripherals - improvements** | **Equipment and tools** | **Work of arts and others** | **Total** |
| Cost | | | | | | | |
| **At January 1, 2025** | **27,889** | **10,534** | **70,951** | **6,243** | **8,790** | **676** | **125,083** |
| Assets recognized as a result of business combination | - | 557 | 988 | - | 124 | 139 | 1,808 |
| Acquisitions, net of disposals | - | 577 | 16,799 | 2,201 | 839 | 3,610 | 24,026 |
| Write-off of fully depreciated items | | (2,394) | (13,817) | (648) | (614) | (261) | (17,734) |
| Foreign Exchange variations of property and equipment abroad | - | - | (2,630) | - | (798) | 487 | (2,941) |
| **At December 31, 2025** | **27,889** | **9,274** | **72,292** | **7,795** | **8,341** | **4,651** | **130,242** |
| Accumulated depreciation | | | | | | | |
| **At January 1, 2025** | **(93)** | **(5,500)** | **(50,810)** | **(1,799)** | **(7,738)** | **(11)** | **(65,951)** |
| Depreciation | (558) | (1,244) | (5,300) | (1,874) | (381) | (180) | (9,539) |
| Write-off of fully depreciated items | | 2,263 | 12,936 | 176 | 614 | - | 15,989 |
| Foreign Exchange variations of property and equipment abroad | | | 2,095 | 790 | 469 | | 3,841 |
| **At December 31, 2025** | **(651)** | **(4,482)** | **(41,079)** | **(2,707)** | **(7,038)** | **(191)** | **(56,147)** |
| Net book value | | | | | | | |
| **At January 1, 2025** | **27,796** | **5,035** | **20,141** | **4,444** | **1,052** | **664** | **59,132** |
| **At December 31, 2025** | **27,238** | **4,792** | **31,213** | **5,088** | **1,303** | **4,460** | **74,095** |
| Annual depreciation rate - % | 5 | From 5 to 10 | From 10 to 20 | 20 | From 5 to10 | - | - |

## 10 Intangible assets

Intangible assets include expenditures with the development of the software, placement agent and the management contracts, customers relationship, brands, and the goodwill generated by the acquisitions of SPS, MAV, Compass, Lacan, Verde, BACS and NAVI.

The software development comprises mainly the following assets:

- Systems and applications which are being developed to support retirement services applications;
- Products for Risk System and Portfolio Allocation, whose purpose is to evaluate the risk of the funds and to allocate the clients' portfolio.

(a) NAVI transaction

On September 1, 2026, Entity completed the acquisition of NAVI investment management platform in Brazil, adding approximately R$800 million in assets under management ("AuM"), primarily comprising multi-strategy and residential real estate funds.

The total consideration amounted to R$ 40,320, comprising R$ 5,000 in cash, R$27,506 in Entity's shares and R$5,000 in consideration payable and R$2,814 held in escrow. In addition, transaction-related financial advisory fees amounted to R$2,189.

The transaction included the acquisition of two investment management operations, Navi Ventures (16.32%) and Navi Selection (83.68%). The total consideration was allocated primarily to acquired customer relationships, with an initial recognized value of R$ 40,199, subject to the applicable accounting assessment.

| | **NAVI** |
|---|---|
| Cash paid | 5,000 |
| Shares issued (Class A Shares) | 27,506 |
| Consideration payable | 7,814 |
| **Total purchase consideration** | **40,320** |

The assets and liabilities recognized as a result of the acquisition are as follows:

| | **NAVI** |
|---|---|
| Cash and cash equivalents | 26 |
| Other assets and liabilities | 95 |
| Management contracts and customer relationships | 40,199 |
| | **40,320** |

The Entity assesses at each reporting date whether there is an indication that an intangible asset may be impaired. If any indication exists, the Entity estimates the asset's recoverable amount. There were no indications of impairment of intangible assets for the nine-month period ended September 30, 2026 and the year ended December 31, 2025.

| | | | | | | 09/30/2026 |
|---|---|---|---|---|---|---|
| | **Brands** | **Software development** | **Placement Agent** | **Goodwill** | **Management Contracts and Customer relationships** | **Total** |
| Cost | | | | | | |
| **At January 1, 2026** | **103,534** | **62,535** | **24,829** | **699,624** | **488,429** | **1,378,951** |
| Assets recognized as a result of business combination | **-** | **-** | **-** | 31,110 | 64,527 | **95,637** |
| Additions, net of disposals | - | 10,605 | - | - | - | **10,605** |
| Foreign exchange variation of intangible assets abroad | - | (439) | (757) | (300) | (228) | **(1,724)** |
| **At September 30, 2026** | **103,534** | **72,701** | **24,072** | **730,434** | **552,728** | **1,483,469** |
| Accumulated amortization | | | | | | |
| **At January 1, 2026** | **-** | **(22,580)** | **(7,323)** | - | **(22,831)** | **(52,734)** |
| Amortization | - | (8,279) | (1,848) | - | (17,127) | **(27,254)** |
| Foreign exchange variation of intangible assets abroad | - | (64) | 200 | 96 | 795 | **1,027** |
| **At September 30, 2026** | **-** | **(30,923)** | **(8,971)** | **96** | **(39,163)** | **(78,961)** |
| **At January 1, 2026** | **103,534** | **39,955** | **17,506** | **699,624** | **465,598** | **1,326,216** |
| **At September 30, 2026** | **103,534** | **41,778** | **15,101** | **730,530** | **513,565** | **1,404,508** |
| Amortization rate (per year) - % | | 20% | | | | |

| | | | | | | 12/31/2025 |
|---|---|---|---|---|---|---|
| | **Brands** | **Software development** | **Placement Agent** | **Goodwill** | **Management Contracts and Customer relationships** | **Total** |
| Cost | | | | | | |
| **At January 1, 2025** | **77,822** | **46,973** | **24,540** | **555,175** | **383,082** | **1,087,592** |
| Assets recognized as a result of business combination | 25,712 | 435 | - | 146,312 | 104,523 | 276,982 |
| Additions | - | 17,968 | 822 | - | - | 18,790 |
| Reclassification | - | - | - | (1,394) | 1,394 | - |
| Write-off of assets, including fully depreciated items | - | (1,105) | - | - | - | (1,105) |
| Foreign exchange variation of intangible assets abroad | - | (1,737) | (533) | (469) | (569) | (3,308) |
| **At December 31, 2025** | **103,534** | **62,535** | **24,829** | **699,624** | **488,429** | **1,378,951** |
| Accumulated amortization | | | | | | |
| **At January 1, 2025** | **-** | **(15,567)** | **(4,951)** | **-** | **(9,125)** | **(29,643)** |
| Amortization | | (8,444) | (2,506) | - | (13,906) | (24,838) |
| Write-off of assets, including fully depreciated items | - | (3) | - | - | - | (3) |
| Foreign exchange variation of intangible assets abroad | - | 1,433 | 135 | - | 200 | 1,768 |
| **At December 31, 2025** | **-** | **(22,580)** | **(7,323)** | **-** | **(22,831)** | **(52,734)** |
| **At January 1, 2025** | **77,822** | **31,407** | **19,588** | **555,175** | **373,956** | **1,057,949** |
| **At December 31, 2025** | **103,534** | **39,955** | **17,506** | **699,624** | **465,598** | **1,326,216** |
| Amortization rate (per year) - % | | 20% | | | | |

The unaudited interim condensed consolidated financial statements do not include all the information and disclosures required in the annual financial statements and should be read in conjunction with the Group's annual consolidated financial statements as of December 31, 2025.

No impairment losses were recognized on September 30, 2026 and December 31, 2025.

## 11 Leases

This note provides information for leases where the Group is a lessee.

(i) Amount recognized in the balance sheet

The balance sheet shows the following amounts relating to leases:

| | 09/30/2026 | 12/31/2025 |
|---|---|---|
| ***Right of use assets*** | | |
| Brazil | 87,026 | 95,441 |
| USA | 22,262 | 25,102 |
| Other offices | 15,552 | 20,684 |
| **Total** | **124,841** | **141,226** |
| | | |
| ***Lease liabilities*** | | |
| Brazil | (100,000) | (104,324) |
| USA | (29,428) | (32,833) |
| Other offices | (17,309) | (23,027) |
| **Total** | **(146,737)** | **(160,184)** |

| | 09/30/2026 | 12/31/2025 |
|---|---|---|
| Current | (30,689) | (33,307) |
| Non-current | (116,048) | (126,877) |
| **Total** | **(146,737)** | **(160,184)** |

Addition to the right-of-use assets resulted from new contracts and contracts modifications were R$ 3,520 until September 30, 2026 (additions of R$ 48,781 during 2025 financial year).

(ii) Amount recorded in the statement of profit or loss

The statement of profit or loss shows the following amounts relating to leases:

| | Nine months ended September 30 | | Three months ended September 30 | |
|---|---|---|---|---|
| | **2026** | **2025** | **2026** | **2025** |
| Right of use assets depreciation | (18,922) | (16,593) | (6,363) | (4,610) |
| Financial expense | (12,381) | (10,853) | (4,038) | (3,373) |
| | **(31,303)** | **(27,446)** | **(10,401)** | **(7,983)** |

The total cash outflow for leases until September 30, 2026 was R$ 25,751 (R$ 18,365 until September 30, 2025).

The Group's leasing activities and how these are accounted for are disclosed in the Group's annual consolidated financial statements as of December 31, 2025.

## 12 Accounts payable

| | **09/30/2026** | **12/31/2025** |
|---|---|---|
| Accrued liabilities (i) | 20,889 | 17,558 |
| Temporary deposit from clients (ii) | 4,943 | 12,232 |
| Lease payable – prior month expense | 1,503 | 1,482 |
| Dividends payable | 89 | 2,560 |
| Related Parties (iii) | - | 1,456 |
| Other payables | 5,739 | 2,813 |
| **Current** | **33,163** | **38,101** |
| Related Parties Non current | 3,560 | 6 |
| **Non-current** | **3,560** | **6** |

(i) Fees, commissions, and other payables.
(ii) Comprises temporary payments made by clients to invest in Mexican Investment Fund through the investment manager.
(iii) Refers to a related party transaction. See Note 22 (e) for more details.

## 13 Labor and social security obligations

| | **09/30/2026** | **12/31/2025** |
|---|---|---|
| Profit sharing | 115,120 | 170,480 |
| Labor provisions | 31,356 | 38,163 |
| | **146,476** | **208,643** |
| Current | 142,877 | 199,422 |
| Non-current | 3,599 | 9,221 |

Except for the profit sharing related to the unrealized performance fees, the accrual for profit sharing payable on December 31, 2025, was paid until the first week of February 2026. Profit sharing is calculated based on the performance review of each employee plus the area performance, in accordance with an Entity policy. Vinci Compass Management estimated the profit sharing as of September 30, 2026, based on the net revenue recognized up to September 30, 2026.

Since the third quarter of 2022 labor provisions have been impacted by provisions and social charges related to Restricted Share Units Plan (RSUs). The non-current amount comprises the provisions and social charges for the RSUs, of which the vesting dates are over 1 year. Please see note 25 for more details.

## 14 Taxes and contributions payable

| | 09/30/2026 | 12/31/2025 |
|---|---|---|
| Income tax | 27,373 | 22,400 |
| Social contribution | 6,888 | 5,868 |
| Social Contribution on revenues (COFINS) | 3,693 | 2,748 |
| Withholding Income Tax (IRRF) deducted from third parties | 766 | 137 |
| Service tax (ISS) on billing | 705 | 1,313 |
| Social Integration Program (PIS) | 481 | 599 |
| Others | 2,492 | 1,982 |
| | **42,398** | **35,047** |

## 15 Loans and obligations

| | 09/30/2026 | 12/31/2025 |
|---|---|---|
| Convertible Preferred Shares (i) | 485,513 | 513,765 |
| Commercial Notes (ii) | 70,167 | 87,326 |
| Consideration payable (iii) | 7,878 | 6,029 |
| Contingent consideration (iv) | 219,625 | 285,903 |
| Redemption liability (v) | 69,094 | 63,456 |
| Banco Security | 13,735 | 10,153 |
| | **866,012** | **966,632** |
| Current | **169,627** | **93,862** |
| Non-current | **696,385** | **872,770** |

The unaudited interim condensed consolidated financial statements do not include all the information and disclosures required in the annual financial statements and should be read in conjunction with the Group's annual consolidated financial statements as of December 31, 2025.

**(i) Convertible Preferred Shares**

The following table presents the changes in the Convertible Preferred Shares in the period ending September 30, 2026 and December 31, 2025:

| | |
|---|---|
| **Closing balance December 31, 2024** | **577,982** |
| Net foreign exchange loss/(gain) | (69,513) |
| Interest expense | 50,830 |
| Interest paid | (45,534) |
| **Closing balance December 31, 2025** | **513,765** |
| Net foreign exchange loss/(gain) | (31,842) |
| Interest expense | 35,467 |
| Interest paid | (31,877) |
| **Closing balance September 30, 2026** | **485,513** |
| | |
| **Current** | **10,398** |
| **Non-current** | **475,115** |

On January 1, 2026, the Entity paid the total amount of R$ 11,083 related to the dividends of the series A convertible preferred shares.

On April 1, 2026, the Entity paid the total amount of R$ 10,455 related to the dividends of the series A convertible preferred shares.

On July 1, 2026, the Entity paid the total amount of R$ 10,339 related to the dividends of the series A convertible preferred shares.

**(ii) Commercial notes**

The following table presents the changes in the Commercial Notes up the period ended September 30, 2026 and December 31, 2025:

| | |
|---|---|
| **Closing balance December 31, 2024** | **55,150** |
| Obligation acquired | 49,207 |
| Interest expense | 7,842 |
| Interest paid | (7,095) |
| Principal paid | (17,778) |
| **Closing balance December 31, 2025** | **87,326** |
| Interest expense | 9,453 |
| Interest paid | (8,834) |
| Principal paid | (17,778) |
| **Closing balance September 30, 2026** | **70,167** |
| | |
| **Current** | **31,859** |
| **Non-current** | **38,308** |

**(iii) Consideration payable**

| | NAVI | SPS | MAV |
|---|---|---|---|
| **Closing balance December 31, 2024** | **-** | **9** | **10,533** |
| Obligations acquired | - | - | 859 |
| Interest expense | - | - | (372) |
| Principal paid | - | - | (5,000) |
| **Closing balance December 31, 2025** | **-** | **9** | **6,020** |
| Obligations acquired | 7,814 | **-** | **-** |
| Interest expense | 55 | - | 131 |
| Interest paid | - | - | (1,151) |
| Principal paid | - | - | (5,000) |
| **Closing balance September 30, 2026** | **7,869** | **9** | **-** |
| | | | |
| **Current** | **5,054** | **9** | **-** |
| **Non-current** | **2,815** | | **-** |

Consideration payable is a financial liability evaluated at amortized cost. Interest expense is calculated using the effective interest method and is recognized in profit or loss as part of financial expense.

**(iv) Contingent consideration**

In accordance with the Company's accounting policies, changes in the fair value of contingent consideration are recognized directly in profit or loss.

On September 30, 2026, Vinci Compass reevaluated the fair value of the obligation based on the economic conditions at that date, resulting in a decrease of the contingent consideration fair value. The variation was recognized as a gain in the financial result in the amount of R$ 57,052 for the period ended September 30, 2026 (gain of R$ 9,081 for the nine-month period ended September 30, 2025).

On September 30, 2026, the fair value of the obligation based on the economic conditions at that date is R$ 219,625 (R$ 285,903 on December 31, 2025).

**(v) Redemption Liability (Verde business combination)**

The present value of the redemption liability evaluated at the transaction date was R$ 69,094 (R$ 63,456 as of December 31, 2025).

## 16 Retirement plans liabilities

During the year of 2023, the subsidiary Vinci Vida e Previdência S.A. started its retirement services operations. As of September 2026 and December 2025, active plans are principally accumulation of financial resources through products PGBL (Free Benefit Generator Plan) and VGBL (Free Benefit Generator Life) structured in the form of variable contribution, for the purpose of granting participants with returns based on the accumulated capital in the form of monthly withdrawals for a certain term or temporary monthly withdrawals.

In this respect, such financial products represent investment contracts that have the legal form of retirement plans, but which do not transfer insurance risk to the Group. Therefore, contributions received from participants are accounted for as liabilities and the balance consists of the balance of the participant in the linked Specially Constituted Investment Fund ("FIE") at the reporting date (Note 5). On September 30, 2026 the Retirement plan liabilities are R$ 673,418 (R$ 508,416 as of December 31, 2025).

## 17 Equity

### (a) Capital

The capital comprises 56,408,172 Class A shares and 14,466,239 Class B shares with a par value of US$ 0.00005 each.

The Class A common shares have been approved for listing on the Nasdaq Global Select Market, or Nasdaq, under the symbol "VINP." Vinci Compass has two classes of common shares: Class A common shares and our Class B common shares.

Class B common shares carry rights that are identical to the Class A common shares, except that (1) holders of Class B common shares are entitled to 10 votes per share, whereas holders of our Class A common shares are entitled to one vote per share; (2) holders of Class B common shares have certain conversion rights; (3) holders of Class B common shares are entitled to preemptive rights in the event that additional Class A common shares are issued in order to maintain their proportional ownership interest; and (4) Class B common shares shall not be listed on any stock exchange and will not be publicly traded.

### (b) Retained earnings

Retained earnings comprise the net profit generated by the Entity which were not distributed to their shareholders or approved to be distributed by the Entity management.

### (c) Other reserves

Other reserves comprise the following operations:

(i) Exchange variation on investees
Comprises the exchange variation in investments made on investees which have a functional currency other than Brazilian Reais, the Entity functional currency. When a foreign operation is sold, the associated exchange differences are reclassified as a profit or loss, as part of the gain or loss on sale.

(ii) Share-based payments
Benefits to its employees through a share-based incentive.

### (d) Dividends

On March 4, 2026, Vinci Compass declared a quarterly dividend distribution of US$ 0.17 per common share to shareholders as of March 19, 2026, totalizing US$ 10,875 (R$ 56,649), paid on April 2, 2026.

On May 8, 2026, Vinci Compass declared a quarterly dividend distribution of US$ 0.17 per common share to shareholders as of May 25, 2026, totalizing US$ 11,138 (R$ 54,575), paid on June 8, 2026.

On August 10, 2026, Vinci Compass declared a quarterly dividend distribution of US$ 0.17 per common share to shareholders as of August 25, 2026, totalizing US$ 11,162 (R$ 56,881), paid on September 9, 2026.

Once dividends are declared and approved by the board of directors, they will be paid on a proportional basis to the owners of the common shares.

## (e) Treasury shares

When shares recognized as equity are repurchased, the amount of the consideration paid, which includes directly attributable costs, is recognized as a deduction from equity. Repurchased shares are classified as treasury shares and are presented in the treasury share reserve. When treasury shares are sold or reissued subsequently, the amount received is recognized as an increase in equity and the resulting surplus or deficit on the transaction is presented within the additional paid-in capital.

In September 2026 the Company held 4,600,891 Class A common shares in treasury.

## (f) Basic and diluted earnings per share

| | Nine months ended September 30 | | Three months ended September 30 | |
|---|---|---|---|---|
| **a) Basic earnings per share** | **2026** | **2025** | **2026** | **2025** |
| From continuing operations attributable to the ordinary equity holders of the Entity | 4.98 | 2.73 | 2.68 | 0.77 |
| Total basic earnings per share attributable to the ordinary equity holders of the Entity | **4.98** | **2.73** | **2.68** | **0.77** |

| | Nine months ended September 30 | | Three months ended September 30 | |
|---|---|---|---|---|
| **b) Diluted earnings per share** | **2026** | **2025** | **2026** | **2025** |
| From continuing operations attributable to the ordinary equity holders of the Entity | 4.60 | 2.61 | 2.48 | 0.74 |
| Total diluted earnings per share attributable to the ordinary equity holders of the Entity | **4.60** | **2.61** | **2.48** | **0.74** |

**c) Reconciliations of earnings used in calculating earnings per share**

| | Nine months ended September 30 | | Three months ended September 30 | |
|---|---|---|---|---|
| ***Basic earnings per share:*** | **2026** | **2025** | **2026** | **2025** |
| Profit attributable to the ordinary equity holders of the Entity used in calculating basic earnings per share: | | | | |
| From continuing operations | 326,384 | 173,378 | 175,548 | 49,246 |
| | **326,384** | **173,378** | **175,548** | **49,246** |

| | Nine months ended September 30 | | Three months ended September 30 | |
|---|---|---|---|---|
| ***Diluted earnings per share:*** | **2026** | **2025** | **2026** | **2025** |
| Profit from continuing operations attributable to the ordinary equity holders of the Entity | | | | |
| Used in calculating basic earnings per share | 326,384 | 173,378 | 175,548 | 49,246 |
| Used in calculating diluted earnings per share | **326,384** | **173,378** | **175,548** | **49,246** |

**d) Weighted average number of shares used as the denominator**

| | Nine months ended September 30 | | Three months ended September 30 | |
|---|---|---|---|---|
| Weighted average number of ordinary shares used as the denominator in calculating basic earnings per share: | 65,588,935 | 63,397,750 | 65,485,210 | 63,965,792 |
| Adjustments for calculation of diluted earnings per share: | 5,314,897 | 2,978,476 | 5,314,897 | 2,978,476 |
| **Weighted average number of ordinary shares and potential ordinary shares used as the denominator in calculating diluted earnings per share** | 70,903,832 | 66,376,226 | 70,800,107 | 66,944,268 |

## 18 Revenue from services rendered

| | Nine months ended September 30 | | Three months ended September 30 | |
|---|---|---|---|---|
| | 2026 | 2025 | 2026 | 2025 |
| **Net revenue from services rendered** | **868,269** | **717,109** | **313,641** | **241,313** |
| Net revenue from fund management | 777,005 | 592,637 | 279,956 | 201,539 |
| Net revenue from performance fees | 12,675 | 14,405 | 2,440 | 2,986 |
| Net revenue from advisory | 44,486 | 76,457 | 19,372 | 25,384 |
| Net revenue from other revenues (a) | 34,103 | 33,610 | 11,873 | 11,404 |

(a) Comprised of Advisory & Execution, and fund services fees.

## 19 General and administrative expenses

| | Nine months ended September 30 | | Three months ended September 30 | |
|---|---|---|---|---|
| | 2026 | 2025 | 2026 | 2025 |
| Personnel (a) | (197,662) | (180,126) | (68,735) | (56,647) |
| Share Based Plans (b) | (20,039) | (20,098) | (5,794) | (8,101) |
| Profit-sharing (a) | (129,169) | (107,593) | (45,749) | (37,689) |
| | **(346,870)** | **(307,817)** | **(120,278)** | **(102,437)** |
| Third party expenses (c) | (158,129) | (135,679) | (60,964) | (42,221) |
| Right of use depreciation (d) | (18,922) | (16,593) | (6,363) | (4,610) |
| Depreciation and amortization (e) | (33,661) | (26,247) | (11,948) | (9,716) |
| Travel and representations | (12,259) | (11,363) | (4,438) | (3,514) |
| Condominium expenses | (9,354) | (7,625) | (3,333) | (2,566) |
| Other operating expenses (f) | (29,709) | (26,875) | (10,404) | (9,415) |
| | **(608,904)** | **(532,199)** | **(217,728)** | **(174,479)** |

### (a) Personnel and profit-sharing

According to the profit-sharing program and objectives established at the beginning of each year, management estimated the payment of profit sharing in the amount of R$ 129,169 for the nine-month period ended September 30, 2026 (R$ 107,593 on September 30, 2025).

### (b) Share-based payments

See Note 25 for more details.

### (c) Third party expense

Third party expenses are composed of accounting, audit, advisory, due diligence services, information technology, marketing, and other contracted services.

**(d) Right of use depreciation**

See Note 11 for more details.

**(e) Depreciation and amortization**

The amount is mainly comprised of property and equipment depreciation and intangible amortization. See Notes 9 and 10 for more details.

**(f) Other operating expenses**

The amount is mainly comprised of office expenses, including energy, cleaning, maintenance and conservation, among several other expenses.

## 20 Finance profit/(loss)

| | Nine months ended September 30 | | Three months ended September 30 | |
|---|---|---|---|---|
| | **2026** | **2025** | **2026** | **2025** |
| Investment income (i) | 143,417 | 71,223 | 121,205 | 19,926 |
| Financial revenue through amortized cost | 525 | 833 | 63 | 369 |
| Foreign currency variation income | 17,580 | 18,253 | 1,143 | 5,830 |
| Financial revenue on sublease agreements | - | 121 | - | 10 |
| Contingent consideration variation (iii) | 60,879 | 9,080 | 5,168 | - |
| Other finance income | 569 | 3,736 | 431 | 1,550 |
| Finance income | **222,970** | **103,246** | **128,010** | **27,685** |
| Financial expense on lease agreements | (12,381) | (10,853) | (4,038) | (3,373) |
| Interest expense on loans and financing (ii) | (46,413) | (46,339) | (15,273) | (14,798) |
| Bank fees | (295) | (603) | (89) | (139) |
| Fines on taxes | (39) | (3) | (1) | (3) |
| Interest on taxes | (30) | (1) | (6) | - |
| Contingent consideration variation (iii) | (3,826) | - | (1,302) | (13,398) |
| Other financial expenses (iv) | (11,184) | (20,539) | (3,297) | (5,260) |
| Finance costs | **(74,168)** | **(78,338)** | **(24,006)** | **(36,971)** |
| Finance profit/(loss), net | **148,802** | **24,908** | **104,004** | **(9,286)** |

(i) Investment income and losses comprise the fair value changes on the financial instruments at fair value through profit or loss, The breakdown of investment income is presented below.

| | Nine months ended September 30 | | Three months ended September 30 | |
|---|---|---|---|---|
| | **2026** | **2025** | **2026** | **2025** |
| Mutual funds and fixed income investments (a) | 140,720 | 64,675 | 120,554 | 19,212 |
| Private equity funds | 2,697 | 6,548 | 651 | 714 |
| | **143,417** | **71,223** | **121,205** | **19,926** |

(a) Vinci Monalisa and Vinci Monalisa Cash correspond to the most part of the Group's investment income. The increase in the investment income is directly related to results from Vinci Compass Infrastructure Strategic Airports FIP – B. See note 1 - Galeão Transaction for more details.

(ii) Interest expense on loans and financing comprise the financial result on the Commercial notes, the consideration payable related to the business combinations and interest expense on the convertible preferred shares. Please see note 15 for more detail.

(iii) Variation on contingent consideration comprises the financial result of the fair value evaluation. Please see note 15 (iv) for more detail.

(iv) Includes the disbursements related to the non-deliverable forwards.

## 21 Income tax and social contribution

As an exempted company incorporated in the Cayman Islands, Vinci Compass Investments Ltd is subject to Cayman Islands laws, which currently levy no taxes on individuals or corporations based upon profits, income, gains or appreciation and there is no taxation in the nature of inheritance tax or estate duty or withholding tax applicable to us.

Vinci Compass Investments Ltd subsidiaries based in Brazil, except for Vinci Partners Investimentos Ltda, Vinci Capital Gestora Ltda, Vinci Soluções de Investimentos Ltda, Vinci Vida e Previdência S.A. and CG Investimentos Brazil Ltda, are taxed based on the deemed profit.

Vinci Compass has tax losses and negative basis resulting from previous years and deferred income tax and social contribution credits are recognized since there is expectation of future tax results for these companies. The tax credit arising from the tax loss and negative basis under the taxable profit regime on September 30, 2026 is R$ 25,209 (R$ 19,777 on December 31, 2025).

The income tax and social contribution charge on the results for the period/year can be summarized as follows:

| | Nine months ended September 30 | | Three months ended September 30 | |
|---|---|---|---|---|
| | **2026** | **2025** | **2026** | **2025** |
| Current income tax | (49,716) | (30,760) | (17,247) | (14,973) |
| Current social contribution | (14,275) | (8,755) | (4,729) | (3,147) |
| | (63,991) | (39,515) | (21,976) | (18,120) |
| Deferred income tax | (1,758) | 3,408 | 2,694 | 4,861 |
| Deferred social contribution | (325) | 137 | 704 | 661 |
| | (2,083) | 3,545 | 3,398 | 5,522 |
| | **(66,074)** | **(35,970)** | **(18,578)** | **(12,598)** |

## Deferred tax balances

| | 09/30/2026 | 12/31/2025 |
|---|---|---|
| ***Deferred tax assets*** | | |
| Tax losses | 25,253 | 19,777 |
| Amortization on management Contracts | 6,371 | 3,455 |
| Contingent consideration | 3,793 | 12,836 |
| Interest expense on obligation for acquisition | 3,190 | 3,190 |
| RSU | 2,602 | 3,771 |
| Others | 2,819 | 4,364 |
| **Total deferred tax assets** | **44,028** | **47,393** |
| ***Deferred tax liabilities*** | | |
| Financial revenue | (1,687) | (2,565) |
| Estimated revenue | (804) | (804) |
| Others | (441) | (845) |
| **Total Income Tax** | **(2,932)** | **(4,214)** |
| Estimated revenue | (427) | (427) |
| **Total (Taxes and contribution)** | **(427)** | **(427)** |
| **Total deferred tax liabilities** | **(3,359)** | **(4,641)** |

| ***Movements*** | **Tax losses** | **Interest expense on obligation for acquisition** | **Management Contract** | **RSU** | **Other (*)** | **Total** |
|---|---|---|---|---|---|---|
| ***Deferred tax assets*** | | | | | | |
| **As at December 31, 2024** | **13,102** | **3,190** | **2,419** | **3,103** | **9,532** | **31,346** |
| to profit and loss | 6,675 | - | 1,036 | 668 | 7,668 | 16,046 |
| **As at December 31, 2025** | **19,777** | **3,190** | **3,455** | **3,771** | **17,199** | **47,392** |
| to profit and loss | 5,476 | - | 2,916 | (1,169) | (10,587) | (3,364) |
| **As at September 30, 2026** | **25,253** | **3,190** | **6,371** | **2,602** | **6,612** | **44,028** |

(*) Comprises deferred taxes related to interest expense on obligation for ownership acquisition, amortization on management contracts and contingent consideration.

| ***Movements*** | **Financial Revenue** | **Estimated Revenue** | **Others** | **Total** |
|---|---|---|---|---|
| ***Deferred tax liabilities*** | | | | |
| **As at December 31, 2024** | **(2,287)** | **(1,815)** | **(984)** | **(5,086)** |
| to profit and loss | (279) | 585 | 139 | 444 |
| **As at December 31, 2025** | **(2,566)** | **(1,231)** | **(845)** | **(4,642)** |
| to profit and loss | 879 | - | 404 | 1,283 |
| **As at September 30, 2026** | **(1,687)** | **(1,231)** | **(441)** | **(3,359)** |

### (a) Tax effective rate

| | Nine months ended September 30 | | Three months ended September 30 | |
|---|---|---|---|---|
| | **2026** | **2025** | **2026** | **2025** |
| Profit (loss) before income taxes | 411,555 | 207,230 | 202,158 | 61,157 |
| Combined statutory income taxes rate - % | 34% | 34% | 34% | 34% |
| Income tax benefit (expense) at statutory rates | **(139,929)** | **(70,458)** | **(68,734)** | **(20,793)** |
| Reconciliation adjustments: | | | | |
| *Expenses not deductible* | 95 | (121) | (874) | (81) |
| *Tax benefits* | (11) | 88 | (1) | 49 |
| *Share based payments* | 2,430 | (2,577) | 765 | (1,588) |
| *Unrecognized tax loss credits* | (10,859) | (5,454) | (3,572) | (2,039) |
| *Effect of presumed profit of subsidiaries (i) and offshore subsidiaries* | 79,654 | 42,288 | 50,869 | 11,977 |
| Other additions (exclusions), net | 2,546 | 264 | 2,969 | (124) |
| Income taxes expenses | | | | |
| Current | (63,991) | (39,515) | (21,977) | (18,120) |
| Deferred | (2,083) | 3,545 | 3,399 | 5,522 |
| | **(66,074)** | **(35,970)** | **(18,578)** | **(12,598)** |
| Effective rate | 16% | 17% | 9% | 21% |

(i) Brazilian tax law establishes that companies that generate gross revenues of up to R$ 78,000 in the prior fiscal year may calculate income taxes as a percentage of gross revenue, using the presumed profit income tax regime. The Entity's subsidiaries adopted this tax regime and the effect of the presumed profit of subsidiaries represents the difference between the taxation based on this method and the amount that would be due based on the statutory rate applied to the taxable profit of the subsidiaries.

## 22 Related parties

### (a) Key management remuneration

The total remuneration (salaries and benefits) of key management personnel, including the Executive Committee, amounted to R$ 7,036 for the nine-month period ended September 30, 2026 (September 30, 2025 – R$ 6,947).

According to Vinci Compass internal policy, the key management is entitled to receive profit-sharing compensation for the current year. As stated in Note 13, Vinci Compass accrued a provision for profit sharing for the Group as of September 30, 2026.

### (b) Receivables from related parties

The Entity's receivables from related parties as of September 30, 2026, and December 31, 2025, as shown in the table below:

| | 09/30/2026 | 12/31/2025 |
|---|---|---|
| Compass Group Cayman Ltd. ("CGC") (*) | 10,942 | 14,864 |
| | **10,942** | **14,864** |

(*) Refers to a credit line financing from Vinci Compass to CGC in the amount of US$ 3,500 to fund redemptions, repurchases and other acquisitions of equity interests in CGC. Until September 30, 2026 US$ 1,388 was paid, with remaining outstanding US$ 2,112.

### (c) Employees loans

As presented in Note 7(iii), Vinci Compass may advance payments to its employees.

### (d) Receivables from employees

As presented in Note 7(i), during 2024 and 2023, Vinci Compass sold part of its treasury shares to employees. The amount will be received from January 31, 2025, in annual installments until January 31, 2029, and a monetary variation will be charged by inflation index.

### (e) Payable to related parties

The Entity has accounts payable to related parties as of September 30, 2026, in the amount of R$ 3,560 (December 2025 – R$ 1,456). The payable is due to CCLA Holding Chile SpA, and Lapco FI, for sub-consulting services provided to Compass Administradora de Fondos.

## 23 Segment reporting

The Entity's reportable segments are those business units which provide different services and are separately managed since each business demands different market strategies.

The main information used by management for assessment of the performance of each segment is the profit by segment for the analysis of the return of these investments.

The information on assets and liabilities by segment is not disclosed in these financial statements because it is not used by management when managing segments. Management does not make an analysis by geographical areas for the management of the Entity's business.

Segments are independently managed, with professionals specifically skilled allocated in each segment.

**Global Investment Products and Solutions (Global IP&S)**

The Global IP&S segment provides access to a network of world-class GPs and top-tier asset managers as well as proprietary investment solutions, on a discretionary and non-discretionary basis. The strategy is designed to deliver investment and advisory solutions, with a focus on alpha generation, tailored to clients' objectives. Within the Global IP&S segment, we provide multi-asset allocation strategies, as well as portfolio and management services, structured around medium to long-term risk allocation. The segment operates as a comprehensive strategy that includes Third-Party Distribution (Liquid and Alternative), Separate Mandates, Commingled Funds, Brokerage, Pension Plans, Global Solutions and Vinci Retirement Services.

**Credit**

The segment operates across three business lines: Public and Private Credit, Opportunistic Capital Solutions, and Agribusiness Credit, with both local and hard currency strategies. The Credit segment is designed to address the diverse financing needs of both mature and growing businesses through a broad range of sub-strategies, including local currency high grade and high yield, structured credit and confirming, real estate and infrastructure credit, agribusiness, hard currency high-grade and high-yield strategies, and opportunistic capital solutions.

**Private Equity**

The Private Equity segment has a sector-agnostic approach focused on growth equity investments in Brazil. The main strategic focus is value creation by promoting revenue, productivity and profitability growth through significant operating and management changes in portfolio companies. The Private Equity segment invests through two sub-strategies: Vinci Capital Partners, which focuses on control and co-control investments, and Vinci Impact and Return, that focuses on minority investments in small-to-medium enterprises with a dual mandate of generating ESG impact as well as market returns.

**Equities**

The Equities segment operates through two distinct strategies, delivering robust and diversified investment solutions across Latin America or specific country markets. These strategies are designed to capitalize on regional opportunities and specialized market dynamics, offering clients tailored approaches to achieve their investment goals. The segment includes a range of sub-strategies to address different investor profiles and market conditions, including Long Only, Dividends, Small Caps, Long Biased, and other specialized approaches.

**Real Assets**

The Real Assets segment comprises investments focused on tangible, income-generating assets through real estate, infrastructure and forestry strategies, as described below:

**(i) Real Estate**

The Real Estate segment is focused on income-generating mature real estate assets across Brazil through REITs listed on the B3, including shopping centers, industrial properties, commercial offices, urban properties and funds of funds, and seek to achieve differentiated returns through an active management of a diversified and quality portfolio. The strategy covers also additional development strategies in Brazil, Uruguay and Peru, following up to five key steps: origination of opportunities, analysis, execution, monitoring and asset sale.

**(ii) Infrastructure**

The infrastructure strategy has exposure to real assets across the infra sector in Brazil, through equity and debt instruments. The management team invests through the following sub-sectors: power, oil & gas, transportation & logistic and water & sewage. The strategy invests across two sub-strategies: sector-focused funds and structured credit. The fund's investments are periodically monitored, including the evolution of ESG metrics, financial and operational metrics.

**(iii) Forestry**

The Forestry strategy focuses on investments in eucalyptus, pine, and native forests in Brazil, aiming to generate attractive returns through sustainable timber harvesting. The strategy includes both greenfield and brownfield projects, leveraging active management practices to enhance productivity and long-term asset value. Investments are structured across multiple vintages, with the fourth fund currently in fundraising and progressing toward Article 9 classification. The strategy applies an ESG framework to guide portfolio monitoring, set clear objectives, and assess social impacts, prioritizing projects that deliver both environmental and social benefits. The local presence of Lacan and its long-term relationships with key industry players provide privileged access to the best opportunities.

**Corporate advisory**

The corporate advisory services objective is including high value-added to financial and strategic advisory services to entrepreneurs, corporate senior management teams and boards of directors, focusing primarily on IPO advisory and M&A transactions for Brazilian middle-market companies. The corporate advisory services team serves as trusted advisors to clients targeting local and/or product expertise in the Brazilian marketplace.

| | Nine-month period ended 09/30/2026 | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| | **Private Equity** | **Real Assets** | **Credit** | **Global IP&S** | **Equities** | **Corporate Advisory** | **Corporate Center** | **Total** |
| *Fund Advisory fee* | - | 1,500 | - | 40,383 | - | 3,374 | - | 45,257 |
| *Fund Management fee* | 87,603 | 95,477 | 232,782 | 331,472 | 66,972 | - | - | 814,306 |
| *Other revenues* | - | - | 1 | 34,102 | - | - | - | 34,103 |
| *Fund Performance fee* | - | 1 | 4,672 | 2,543 | 6,013 | - | - | 13,229 |
| Taxes and contributions | (5,241) | (4,795) | (9,022) | (16,226) | (3,050) | (292) | - | (38,626) |
| **Net revenue from services rendered** | **82,362** | **92,183** | **228,433** | **392,274** | **69,935** | **3,082** | **-** | **868,269** |
| (-) General and administrative expenses | (12,212) | (22,257) | (90,085) | (125,629) | (30,481) | (2,798) | (305,403) | (588,865) |
| Share-based payments | - | - | (2) | - | - | - | (20,037) | (20,039) |
| **Operating profit** | **70,150** | **69,926** | **138,346** | **266,645** | **39,454** | **284** | **(325,440)** | **259,365** |
| Finance income | | | | | | | | 222,970 |
| Finance cost | | | | | | | | (74,168) |
| **Finance result, net** | | | | | | | | **148,802** |
| **Equity gain/(loss)** | | | | | | | | **3,388** |
| **Profit before income taxes** | | | | | | | | **411,555** |
| Income taxes | | | | | | | | (66,074) |
| **Profit for the period** | | | | | | | | **345,481** |

| | Three-month period ended 09/30/2026 | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| | **Private Equity** | **Real Assets** | **Credit** | **Global IP&S** | **Equities** | **Corporate Advisory** | **Corporate Center** | **Total** |
| *Fund Advisory fee* | - | 396 | - | 19,073 | - | - | - | 19,469 |
| *Fund Management fee* | 28,755 | 34,430 | 92,031 | 115,572 | 22,487 | - | - | 293,275 |
| *Other revenues* | - | - | 1 | 11,873 | - | - | - | 11,874 |
| *Fund Performance fee* | - | - | 226 | 328 | 1,972 | - | - | 2,526 |
| Taxes and contributions | (1,701) | (1,671) | (3,763) | (5,436) | (932) | - | - | (13,503) |
| **Net revenue from services rendered** | **27,054** | **33,155** | **88,495** | **141,410** | **23,527** | **-** | **-** | **313,641** |
| (-) General and administrative expenses | (3,869) | (7,400) | (36,603) | (43,984) | (10,095) | (628) | (111,712) | (214,291) |
| Share-based payments | - | - | (2) | - | - | - | (3,435) | (3,437) |
| **Operating profit** | **23,185** | **25,755** | **51,890** | **97,426** | **13,432** | **(628)** | **(115,147)** | **95,913** |
| Finance income | | | | | | | | 128,010 |
| Finance cost | | | | | | | | (24,006) |
| **Finance result, net** | | | | | | | | **104,004** |
| **Equity gain/(loss)** | | | | | | | | **2,241** |
| **Profit before income taxes** | | | | | | | | **202,158** |
| Income taxes | | | | | | | | (18,578) |
| **Profit for the period** | | | | | | | | **183,580** |

| | Nine-month period ended 09/30/2025 | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| | **Private Equity** | **Real Assets** | **Credit** | **Global IP&S** | **Equities** | **Corporate Advisory** | **Corporate Center** | **Total** |
| *Fund Advisory fee* | - | 4,954 | - | 58,129 | - | 15,335 | - | 78,418 |
| *Fund Management fee* | 98,939 | 92,152 | 174,009 | 193,511 | 57,022 | - | - | 615,633 |
| *Other revenues* | - | 553 | - | 33,057 | - | - | - | 33,610 |
| *Fund Performance fee* | - | 2 | 5,099 | 2,260 | 7,702 | - | - | 15,063 |
| Taxes and contributions | (5,847) | (4,714) | (6,424) | (4,636) | (2,668) | (1,326) | - | (25,615) |
| **Net revenue from services rendered** | **93,092** | **92,947** | **172,684** | **282,321** | **62,056** | **14,009** | **-** | **717,109** |
| (-) General and administrative expenses | (11,980) | (26,097) | (66,982) | (84,008) | (22,847) | (5,985) | (294,202) | (512,101) |
| Share-based payments | - | - | - | - | - | - | (20,098) | (20,098) |
| **Operating profit** | **81,112** | **66,850** | **105,702** | **198,313** | **39,209** | **8,024** | **(314,300)** | **184,910** |
| Finance income | | | | | | | | 103,246 |
| Finance cost | | | | | | | | (78,338) |
| **Finance result, net** | | | | | | | | **24,908** |
| **Equity Gain/Loss** | | | | | | | | **(2,588)** |
| **Profit before income taxes** | | | | | | | | **207,230** |
| Income taxes | | | | | | | | (35,970) |
| **Profit for the period** | | | | | | | | **171,260** |

| | Three-month period ended 09/30/2025 | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| | **Private Equity** | **Real Assets** | **Credit** | **Global IP&S** | **Equities** | **Corporate Advisory** | **Corporate Center** | **Total** |
| *Fund Advisory fee* | - | 2,385 | - | 17,887 | - | 5,837 | - | 26,109 |
| *Fund Management fee* | 33,065 | 30,425 | 62,557 | 65,332 | 17,891 | - | - | 209,270 |
| *Other revenues* | - | 188 | - | 11,216 | - | - | - | 11,404 |
| *Fund Performance fee* | - | 1 | 382 | 226 | 2,479 | - | - | 3,088 |
| Taxes and contributions | (1,978) | (1,709) | (2,114) | (1,393) | (860) | (504) | - | (8,558) |
| **Net revenue from services rendered** | **31,087** | **31,290** | **60,825** | **93,268** | **19,510** | **5,333** | **-** | **241,313** |
| (-) General and administrative expenses | (3,646) | (8,159) | (20,008) | (29,542) | (6,445) | (2,218) | (96,360) | (166,378) |
| Share-based payments | - | - | - | - | - | - | (8,101) | (8,101) |
| **Operating profit** | **27,441** | **23,131** | **40,817** | **63,726** | **13,065** | **3,115** | **(104,461)** | **66,834** |
| Finance income | | | | | | | | 27,685 |
| Finance cost | | | | | | | | (36,971) |
| **Finance result, net** | | | | | | | | **(9,286)** |
| **Equity Gain/Loss** | | | | | | | | **3,609** |
| **Profit before income taxes** | | | | | | | | **61,157** |
| Income taxes | | | | | | | | (12,598) |
| **Profit for the period** | | | | | | | | **48,559** |

## 24 Legal Claims

Find below the judicial deposits and the provision for contingencies as of September 30, 2026 and December 31, 2025.

| **Judicial deposits** | **09/30/2026** | **12/31/2025** |
|---|---|---|
| Tax | 49,869 | 43,999 |
| **Total** | **49,869** | **43,999** |

| **Provision for contingencies** | **09/30/2026** | **12/31/2025** |
|---|---|---|
| Tax | (49,999) | (44,171) |
| Labor | (275) | (275) |
| **Total** | **(50,274)** | **(44,446)** |

*Tax Claim*

As a result of the business combination with Verde, Vinci Compass recognized, at the acquisition date, judicial deposits and a provision for contingencies related to the respective legal proceedings in the amounts of R$ 43,737 and R$ 43,980, respectively, in accordance with IFRS 3.

Pursuant to the share purchase agreement, any amounts ultimately realized or paid in connection with the settlement of the contingency, including the related judicial deposit, will be for the benefit of the former shareholders. Accordingly, this arrangement has been accounted for as a separate transaction from the business combination and, to the extent applicable, gives rise to a corresponding indemnification right. As a result, any gain or loss arising from the resolution of such contingency will not have an impact on Vinci Compass' consolidated profit or loss.

INSS – Third-Party Contributions

On October 18, 2019, the Verde's subsidiaries filed Writ of Mandamus No. 5019677-75.2019.4.03.6100 (the "Writ of Mandamus"), assigned to the 22nd Federal Civil Court of São Paulo, seeking relief from the payment of third-party social security contributions calculated on payroll, as well as reimbursement of amounts paid over the previous five years.

As a result of the Writ of Mandamus, the Company recognized a provision for contingencies corresponding to the judicial deposits that have been and will be made.

As of September 30, 2026, the contingent liability amounts to R$ 49,999 (December 31, 2025: R$ 44,171), with judicial deposits made on the same date totaling R$ 49,869 (December 31, 2025: R$ 43,999).

*Labor Claim*

In 2025, a labor lawsuit filed against Vinci Capital Gestora de Recursos Ltda has been assessed by management and its legal advisors as a probable loss, in the amount of R$ 275. Accordingly, a provision has been recognized in the financial statements to cover the estimated amount of the liability.

Find below the disputes classified as possible risk of loss broken down into labor and tax:

| | **09/30/2026** | **12/31/2025** |
|---|---|---|
| Tax | 21,734 | 20,515 |
| Labor | 1,460 | 157 |
| **Total** | **23,194** | **20,672** |

*Tax Claims*

On March 21, 2018, the Brazilian federal revenue opened a tax assessment against Vinci Equities for the collection of open debts of IRPJ, CSLL, PIS and COFINS in the amount of R$ 21,708 (December 31, 2025: R$ 20,515) for the calendar year of 2013.

## 25 Share-based payments

The Entity provides benefits to its employees through a share-based incentive.

### (a) Share-based compensation plans approved in 2026

In January 2026, the Board of Directors approved a new Stock Option Plan and a Restricted Share Unit Award Plan.

The Stock Option Plan aims to grant up to 1,500,000 options, each entitling the beneficiary to purchase one Class A common share. Such options have a weighted average exercise price per share in the amount of US$13.13; provided that, unless otherwise provided for in an option agreement, this exercise price will be reduced by the amount per share distributed to our shareholders from the date of the grant of the option, whether as dividends, interest on capital, redemption, capital reduction or others. Options will become eligible to be exercised in January 2029.

The Restricted Share Award Plan aims to grant up to 205,000 shares, each entitling the beneficiary to acquire one Class A common share.

### (b) Outstanding shares granted

The following table refers to the outstanding shares granted plan as of September 30, 2026, and December 31, 2025.

| Share-based Compensation Plan | | | | | | | |
|---|---|---|---|---|---|---|---|
| | **RSU 2022** | **SOP 2023** | **SOP 2024** | **SOP 2025** | **SOP 2026** | **RSU 2026** | **TOTAL** |
| | | | | | | | |
| **Outstanding on 12/31/2024** | **616,158** | **1,099,472** | **1,260,892** | **-** | **-** | **-** | **2,976,522** |
| Granted | - | - | 110,382 | 2,394,873 | - | - | 2,505,255 |
| Forfeited | (30,649) | (10,619) | - | - | - | - | (41,268) |
| Vested | (76,185) | - | (46,176) | - | - | - | (122,361) |
| **Outstanding on 12/31/2025** | **509,324** | **1,088,853** | **1,325,098** | **2,394,873** | **-** | **-** | **5,318,148** |
| Granted | - | - | - | - | **1,420,800** | **202,752** | **1,623,552** |
| Forfeited | - | - | (109,295) | (76,317) | (18,683) | - | **(204,295)** |
| Vested | (122,253) | (1,088,853) | (16,891) | - | - | - | **(1,227,997)** |
| **Outstanding on 09/30/2026** | **387,071** | **-** | **1,198,912** | **2,318,556** | **1,402,117** | **202,752** | **5,509,408** |

### (c) Total Compensation Expense

The following table refers to the share-based compensation expense for the period ended on September 30, 2026 and September 30, 2025.

| Share-based Compensation Plan – September 2026 | | | | | | | |
|---|---|---|---|---|---|---|---|
| | **RSU 2022** | **SOP 2023** | **SOP 2024** | **SOP 2025** | **SOP 2026** | **RSU 2026** | **TOTAL** |
| | | | | | | | |
| Share-based compensation | (2,650) | (1,414) | (3,878) | (6,642) | (4,654) | (2,906) | (22,144) |
| Social charges | 2,105 | - | - | - | - | - | 2,105 |
| **Total expense** | **(545)** | **(1,414)** | **(3,878)** | **(6,642)** | **(4,654)** | **(2,906)** | **(20,039)** |

| Share-based Compensation Plan – September 2025 | | | | | | | |
|---|---|---|---|---|---|---|---|
| | **RSU 2022** | **SOP 2023** | **SOP 2024** | **SOP 2025** | **SOP 2026** | **RSU 2026** | **TOTAL** |
| | | | | | | | |
| Share-based compensation | (3,035) | (2,797) | (6,224) | (6,813) | - | - | (18,869) |
| Social charges | (1,229) | - | - | - | - | - | (1,229) |
| **Total expense** | **(4,264)** | **(2,797)** | **(6,224)** | **(6,813)** | **-** | **-** | **(20,098)** |

## 26 Subsequent events

On October 21, 2026, the Entity announced that it had entered into an agreement to acquire 100% of Austral Resseguradora ("AustralRe"), one of the leading independent reinsurance platforms in Latin America, with operations across 16 countries in the region.

The transaction has an estimated total consideration of R$336 million, equivalent to 1.0x AustralRe's tangible book value, following pre-closing capital distributions and extraordinary dividends. The consideration is expected to comprise approximately R$247 million in cash and 1.7 million newly issued Class A common shares of the Company. The final cash and share composition may vary depending on the elections made by certain minority shareholders.

Upon completion of the acquisition, AustralRe will become part of Vinci Permanent Capital Solutions ("VPCS"), a new business vertical designed to combine AustralRe's reinsurance operations with a permanent capital base to support the Company's long-term growth strategy across Latin America.

The transaction is expected to close in the first quarter of 2027, subject to applicable antitrust and regulatory approvals and other customary closing conditions.

As the transaction was announced after September 30, 2026, and had not been completed as of the date of these financial statements, no accounting effects related to the acquisition have been recognized in the financial statements for the period ended September 30, 2026.