Individual and Consolidated Interim Financial Information

Iochpe-Maxion S.A. and Subsidiaries

Three and nine-month period ended September 30, 2026
with Independent Auditor's Review Report of Interim Financial Information



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1) MESSAGE FROM THE CEO

During the third quarter of 2026, Iochpe-Maxion S.A. ("Company" or "Maxion") reported positive business performance in a global environment still characterized by varying dynamics across regions and segments of the automotive industry. Our performance for the period underscores the benefits of the Company's geographic and portfolio diversification, as well as our ability to capture growth opportunities even in markets with varying levels of activity. We maintained our focus on operational excellence, financial and capital allocation discipline, further improving profitability and cash generation across different market cycles.

In South America, strong light vehicle demand, particularly in Brazil, supported our aluminum wheel business, more than offsetting the year-over-year decline in commercial vehicles. We are capturing opportunities from new automotive entrants in the region, while remaining cautious on Brazil's commercial vehicle recovery.

In North America, commercial vehicle production recovered significantly from 2025 and early-year levels, while the light vehicle market remained under pressure. However, in spite of this, our light vehicle aluminum wheel business continued to progress, and Structural Components delivered strong growth, even outpacing the market.

In Europe, the light vehicle market remained relatively stable despite variations across countries, customers and platforms. Maxion showed very positive performance in light vehicle aluminum wheels and continued growth in commercial vehicles. We also launched forged aluminum wheels for commercial vehicles, expanding our portfolio of solutions and creating a new growth opportunity as volumes will ramp up over the coming years. Europe is a very dynamic market in which Maxion has a very competitive footprint and product portfolio.

In Asia, strong growth continued, led by India, supported by market expansion, new programs and demand for light and commercial vehicle wheels. The Company is expanding its Indian operations fully in line with volumes already allocated through significant new business wins in both the light and commercial vehicle segments. In Thailand, Maxion is regaining volume in a light vehicle market showing recovery.



From a financial perspective, net operating revenue reached R$ 4.4 billion in 3Q26, a 15.8% increase compared to the same period last year. Adjusted EBITDA reached R$ 480.5 million, up 22.6%, with an adjusted EBITDA margin of 10.9%, compared to 10.3% in 3Q25.

We also maintained a solid financial position. At the end of the quarter, net debt stood at R$ 3.7 billion, and financial leverage—measured by the net debt-to-EBITDA ratio for the last twelve months—ended the period at 2.50x, compared to 2.52x at the end of the second quarter and 2.55x in 3Q25.

Looking ahead, we remain confident in the opportunities associated with our strong positions in Europe and India, the light vehicle market in South America, and the overall strong outlook for commercial vehicles – globally, particularly in North America. Also, the development of new and innovative opportunities in our portfolio will be contributors to achieving our growth targets. At the same time, we will continue to closely monitor and manage through geopolitical impacts and adapt if and when appropriate.

2) 3Q26 HIGHLIGHTS

- Net operating revenue of R$ 4,404.9 million in 3Q26, representing growth of 15.8%[1]
- Gross profit of R$ 587.2 million, with a gross margin of 13.3% in 3Q26, an increase of 27.6% and 1.2 p.p.[1]
- Adjusted EBITDA of R$ 480.5 million in 3Q26, with an adjusted EBITDA margin of 10.9%, representing growth of 22.6% and 0.6 percentage points[1]
- Financial leverage[2] of 2.50x in 3Q26, compared to 2.52x in 2Q26 and 2.55x in 3Q25

[1] Compared to the same period last year
[2] Net debt/EBITDA for the last 12 months

3) MARKET

Vehicle production in the regions where the largest percentage of the Company's consolidated revenue is concentrated showed the following trends during the periods indicated (in thousands):

	Light Vehicles[1]			Commercial Vehicles[2]		
Region	3Q26	3Q25	Var.	3Q26	3Q25	Var.
Brazil	753	690	9.1%	41	41	-0.2%
India	1,805	1,496	20.6%	127	107	18.7%
North America	3,785	3,948	-4.1%	138	114	20.9%
Europe[3]	3,481	3,399	2.4%	113	112	0.6%
Global	22,731	22,564	0.7%	866	803	7.8%
Global Ex-China	14,908	14,614	2.0%	529	491	7.8%

Region	9M26	9M25	Var.	9M26	9M25	Var.
Brazil	2,052	1,864	10.1%	114	123	-7.6%
India	5,239	4,507	16.2%	427	374	14.0%
North America	11,484	11,672	-1.6%	372	369	0.9%
Europe[3]	11,580	11,549	0.3%	368	349	5.5%
Global	67,782	67,640	0.2%	2,767	2,535	9.2%
Global Ex-China	45,925	44,846	2.4%	1,615	1,552	4.1%

(1) Source: ANFAVEA (Brazil) and Global Mobility (other regions) - October, 2026

(2) Source: Global Data (Commercial Vehicles) - 3Q26

(3) Consider EU27 + UK + Turkey

The most recent forecasts from consulting firms for the year 2026 indicate a 1.7% decline in global light vehicle production (a 0.9% increase excluding China) and a 6.2% increase in global commercial vehicle production (a 6.8% increase excluding China).

4) OPERATING AND FINANCIAL PERFORMANCE

Consolidated I.S - R$ thousand	3Q26	3Q25	Var.	9M26	9M25	Var.
Net Operating Revenue	4,404,906	3,802,399	15.8%	12,224,709	11,847,417	3.2%
Cost of Goods Sold	(3,817,721)	(3,342,084)	14.2%	(10,710,443)	(10,408,753)	2.9%
Gross Profit	**587,185**	**460,315**	**27.6%**	**1,514,266**	**1,438,664**	**5.3%**
	13.3%	*12.1%*		*12.4%*	*12.1%*	
Operating Expenses	(224,077)	(210,230)	6.6%	(648,236)	(680,351)	-4.7%
Other Operating Expenses/Revenues	(113,903)	(39,348)	189.5%	(125,261)	(47,933)	161.3%
Equity Income	10,632	11,175	-4.9%	21,604	35,417	-39.0%
Operating Income (EBIT)	**259,837**	**221,912**	**17.1%**	**762,373**	**745,797**	**2.2%**
	5.9%	*5.8%*		*6.2%*	*6.3%*	
Financial Results	(193,096)	(144,566)	33.6%	(456,419)	(435,929)	4.7%
Income Taxes	(57,386)	(3,850)	n.m.	(136,222)	(90,508)	50.5%
Minority Shareholders	(25,435)	(38,429)	-33.8%	(95,023)	(86,579)	9.8%
Net Income	**(16,080)**	**35,067**	**-145.9%**	**74,709**	**132,781**	**-43.7%**
	-0.4%	*0.9%*		*0.6%*	*1.1%*	
EBITDA	**386,252**	**360,435**	**7.2%**	**1,160,824**	**1,165,274**	**-0.4%**
	8.8%	*9.5%*		*9.5%*	*9.8%*	

4.1) Net Operating Revenue

Consolidated net operating revenue reached R$ 4,404.9 million in 3Q26 and R$ 12,224.7 million in 9M26, representing a 15.8% increase compared to 3Q25 and a 3.2% increase compared to 9M25.

This performance was driven primarily by growth in the light vehicle business in Brazil, the recovery of the commercial vehicle segment in North America, and the strong performance of operations in Asia. These effects were partially offset by lower commercial vehicle activity in Brazil and by the negative impact of the real's appreciation against the dollar on the translation of revenue from overseas operations, which reduced net operating revenue by R$ 233.8 million in 3Q26 and R$ 710.5 million in 9M26.

The following table shows the performance of consolidated net operating revenue by region and by product for the periods indicated.

Net Operating Revenue- R$ thousand	3Q26	3Q25	Var.	9M26	9M25	Var.
Aluminum Wheels - light vehicles	354,826	263,219	34.8%	891,789	752,880	18.5%
Steel Wheels - light vehicles	189,762	181,207	4.7%	506,396	459,662	10.2%
Steel Wheels - commercial vehicles	210,934	248,267	-15.0%	616,539	738,025	-16.5%
Structural Components - light vehicles	139,353	134,215	3.8%	379,886	376,180	1.0%
Structural Components - commercial vehicles	373,314	404,903	-7.8%	1,051,628	1,141,381	-7.9%
South America	**1,268,189**	**1,231,811**	**3.0%**	**3,446,238**	**3,468,128**	**-0.6%**
	28.8%	**32.4%**		**28.2%**	**29.3%**	
Aluminum Wheels - light vehicles	240,125	145,959	64.5%	635,674	448,737	41.7%
Steel Wheels - light vehicles	418,572	444,008	-5.7%	1,178,353	1,286,269	-8.4%
Steel Wheels - commercial vehicles	121,703	101,486	19.9%	302,023	310,457	-2.7%
Structural Components - commercial vehicles	441,849	238,695	85.1%	1,094,653	998,822	9.6%
North America	**1,222,249**	**930,148**	**31.4%**	**3,210,703**	**3,044,285**	**5.5%**
	27.7%	**24.5%**		**26.3%**	**25.7%**	
Aluminum Wheels - light vehicles	822,752	673,711	22.1%	2,319,327	2,287,524	1.4%
Aluminum Wheels - commercial vehicles	1,173	-	-	1,173	-	-
Steel Wheels - light vehicles	310,350	348,437	-10.9%	1,010,293	1,113,096	-9.2%
Aluminum Wheels - commercial vehicles	345,365	344,277	0.3%	1,128,339	1,079,722	4.5%
EMEA[1]	**1,479,640**	**1,366,425**	**8.3%**	**4,459,132**	**4,480,342**	**-0.5%**
	33.6%	**35.9%**		**36.5%**	**37.8%**	
Aluminum Wheels - light vehicles	250,265	134,564	86.0%	631,198	417,433	51.2%
Steel Wheels - light vehicles	64,697	49,048	31.9%	163,383	157,040	4.0%
Steel Wheels - commercial vehicles	119,866	90,403	32.6%	314,056	280,189	12.1%
Asia	**434,828**	**274,015**	**58.7%**	**1,108,637**	**854,662**	**29.7%**
	9.9%	**7.2%**		**9.1%**	**7.2%**	
Iochpe-Maxion Consolidated	**4,404,906**	**3,802,399**	**15.8%**	**12,224,709**	**11,847,417**	**3.2%**
	100.0%	**100.0%**		**100.0%**	**100.0%**	
Maxion Wheels	3,450,390	3,024,588	14.1%	9,698,543	9,331,035	3.9%
	78.3%	79.5%		79.3%	78.8%	
Maxion Structural Components	954,516	777,813	22.7%	2,526,167	2,516,384	0.4%
	21.7%	20.5%		20.7%	21.2%	

[1] EMEA - Europe, Middle East and Africa

4.2) Cost of Goods Sold

Cost of goods sold totaled R$ 3,817.7 million in 3Q26 and R$ 10,710.4 million in 9M26, representing increases of 14.2% and 2.9%, respectively, compared to the same periods in 2025. This change is primarily attributable to higher levels of activity in certain businesses and regions, in line with revenue growth during the respective periods.

4.3) Gross Profit

Gross profit reached R$ 587.2 million in 3Q26, with a gross margin of 13.3%, and R$ 1,514.3 million in 9M26, with a gross margin of 12.4%, representing increases of 27.6% and 5.3%, respectively, compared to the same periods in 2025. The expansion of the gross margin in the quarter primarily reflects the greater dilution of fixed production costs, resulting from higher activity levels and increased volumes in certain businesses, particularly commercial vehicles in North America and our overall business in Asia.

4.4) Operating Expenses

Operating expenses, which include selling, general, and administrative expenses, as well as management fees, totaled R$ 224.0 million in 3Q26 and R$ 648.2 million in 9M26, representing a 6.6% increase compared to 3Q25 and a 4.7% decrease compared to 9M25. During the quarter, operating expenses grew at a slower rate than net operating revenue and represented 5.1% of revenue, compared to 5.5% in 3Q25. For the first nine months, this ratio also improved, falling from 5.7% in 9M25 to 5.3% in 9M26. This trend contributed positively to the Company's operating profitability in the respective periods.

4.5) Other Operating Expenses/Revenues

Other operating expenses/income were negative R$ 113.9 million in 3Q26, compared to negative R$ 39.3 million in 3Q25. In 9M26, the result was negative R$ 125.3 million, compared to negative R$ 47.9 million in 9M25.

The variation was mainly due to the recognition of a provision related to a regulatory matter, in the amount of € 15 million (R$ 88.7million).

4.6) Equity Method Income

Equity in earnings was positive at R$ 10.6 million in 3Q26, compared to R$ 11.1 million in 3Q25. In 9M26, the positive result totaled R$ 21.6 million, compared to R$ 35.4 million in 9M25.

In 3Q26, the result benefited from Amsted-Maxion's improved performance compared to the same period of the prior year, partially offset by lower earnings from Maxion Montich, primarily reflecting the more challenging performance of the Argentine market. The year-over-year comparison also reflects changes in investments accounted for using the equity method, due to the discontinuation of Dongfeng Maxion's operations in 2Q26 and the consolidation of Polimetal into the Company's financial statements.

The following table presents the amounts corresponding to equity investments accounted for using the equity method, reflecting their impact on the Company's earnings.

	3Q26					3Q25				
R$ thousand	Amsted Maxion[1]	Maxion Montich[2]	Dongfeng Maxion[3]	Polimetal[4]	Total	Amsted Maxion[1]	Maxion Montich[2]	Dongfeng Maxion[3]	Total	Var.
Net Income (Loss)	5,646	4,986	-	-	10,632	4,142	10,833	(3,800)	11,175	-4.9%

	9M26					9M25				
R$ thousand	Amsted Maxion[1]	Maxion Montich[2]	Dongfeng Maxion[3]	Polimetal[4]	Total	Amsted Maxion[1]	Maxion Montich[2]	Dongfeng Maxion[3]	Total	Var.
Net Income (Loss)	16,763	14,357	(9,236)	(280)	21,604	14,452	32,988	(12,023)	35,417	-39.0%

[1]Amsted-Maxion Fundição e Equipamentos Ferroviários S.A.: Related company in the railway segment (19.5% share)

[2] Maxion Montich S.A.: Joint business with factories of structural components in Argentina, Uruguay and Brazil (50% stake)

[3] Dongfeng Maxion Wheels Ltd.: operations discontinued in 2Q26

4Polimetal: consolidated by the Company in 2Q26 and no longer accounted for under the equity method

4.7) Operating Income (EBIT)

Operating income (EBIT) reached R$ 259.8 million in 3Q26, with a margin of 5.9%, compared to R$ 221.9 million and a margin of 5.8% in 3Q25. The non-recurring impact mentioned in item 4.5, "Other Operating Expenses/Income," was more than offset by higher revenue, gross margin expansion and lower operating expenses as a percentage of revenue.

4.8) Gross Cash Generation (EBITDA)

EBITDA, calculated in accordance with CVM Resolution No. 156, reached R$ 386.3 million in 3Q26, with a margin of 8.8%, compared to R$ 360.4 million and a margin of 9.5% in 3Q25. In 9M26, EBITDA totaled R$ 1,160.8 million, with a margin of 9.5%, compared to R$ 1,165.3 million and a margin of 9.8% in 9M25.

Excluding the effects of non-recurring items, adjusted EBITDA reached R$ 480.5 million in 3Q26, up 22.6%, with a margin of 10.9%, compared to R$ 391.9 million and a margin of 10.3% in 3Q25. In 9M26, adjusted EBITDA reached R$ 1,211.9 million, up 2.2%, with a margin of 9.9%, compared to R$ 1,185.5 million and a margin of 10.0% in 9M25.

The following table shows the evolution of EBITDA.

EBITDA reconciliation - R$ mi	3Q26	3Q25	Var.	9M26	9M25	Var.
Net Income (Loss)	(16,080)	35,067	-145.9%	74,709	132,781	-43.7%
Minority Shareholders	25,435	38,429	-33.8%	95,023	86,579	9.8%
Income Taxes and Social Contribution	57,386	3,850	n.m.	136,222	90,508	50.5%
Financial Results	193,096	144,566	33.6%	456,419	435,929	4.7%
Depreciation / Amortization	126,415	138,523	-8.7%	398,451	419,477	-5.0%
EBITDA	**386,252**	**360,435**	**7.2%**	**1,160,824**	**1,165,274**	**-0.4%**

4.9) Financial Results

The financial result was negative by R$ 193.0 million in 3Q26, an increase of 33.6% compared to 3Q25. For the 9M26, the financial result was negative by R$ 456.4 million, representing a 4.7% increase compared to the cumulative figure for 9M25.

The increase in the net financial loss for the quarter primarily reflects the effects of the liability management transaction performed by the Company, which resulted in the extension of its debt maturity profile. Among the main impacts for the period are approximately R$ 25.8 million related to the accelerated amortization of costs from the previous bond and the premium for its early redemption. Additionally, the financial result now reflects the higher cost of the new debt structure.

4.10) Net Income

The Company reported a net loss of R$ 16.0 million in 3Q26, compared to net income of R$ 35.1 million in 3Q25. In 9M26, net income totaled R$ 74.7 million, a 43.7% decrease from R$ 132.8 million in 9M25.

5) INVESTMENTS

Investments totaled R$ 123.3 million in 3Q26, a 13.3% decrease compared to 3Q25. On a comparable basis, excluding the effects of exchange rate fluctuations on the conversion of investments made abroad, the decrease was 10.9%. Investments were directed primarily toward projects in Europe and North America, reflecting the implementation of initiatives focused on maintenance, operational efficiency, automation, and process improvement, as well as investments related to new business development and customer programs. The Company continues to prioritize a disciplined allocation of capital, with a focus on adequate returns.

6) LIQUIDITY AND DEBT

The cash and cash equivalents balance as of September 30, 2026, was R$ 1,903.8 million.

Consolidated gross debt (loans, financing, and debentures, both current and non-current) totaled R$ 5,630.2 million, with R$ 254.8 million (4.5%) recorded as current liabilities and R$ 5,375.4 million (95.5%) as non-current liabilities. The concentration of debt in the long term reflects, among other factors, the liability management transactions carried out by the Company, which contributed to the extension of the debt's maturity profile.

The main components of consolidated gross debt were: (i) lines of credit in Brazilian reais, which accounted for 54.0% (CDI + 0.9% per year), (ii) lines of credit in euros, accounting for 24.1% (4.9% per year), and (iii) lines of credit in U.S. dollars, accounting for 21.0% (5.7% per year).

Consolidated net debt[3] reached R$ 3,723.1 million, an increase of 1.0% compared to June 30, 2026, and a decrease of 5.9% compared to December 31, 2025.

At the end of 3Q26, the ratio of net debt to trailing 12-month EBITDA was 2.50x, compared to 2.52x in 2Q26, 2.55x in 3Q25, and 2.65x in 4Q25. The reduction in leverage during the quarter was supported by the growth in trailing 12-month EBITDA.

7) SHAREHOLDERS´ EQUITY

Consolidated shareholders' equity reached R$ 4,643.8 million (book value per share of R$ 30.21) as of September 30, 2026, a 4.3% decrease compared to the shareholders' equity recorded as of December 31, 2025 (R$ 4,851.7 million and book value per share of R$ 31.56).

Net equity attributable to controlling shareholders totaled R$ 4,047.4 million (book value per share of R$ 26.33) as of September 30, 2026, a 6.3% decrease compared to the shareholders' equity attributable to controlling shareholders as of December 31, 2025 (R$ 4,321.7 million and shareholders' equity per share of R$ 28.11).

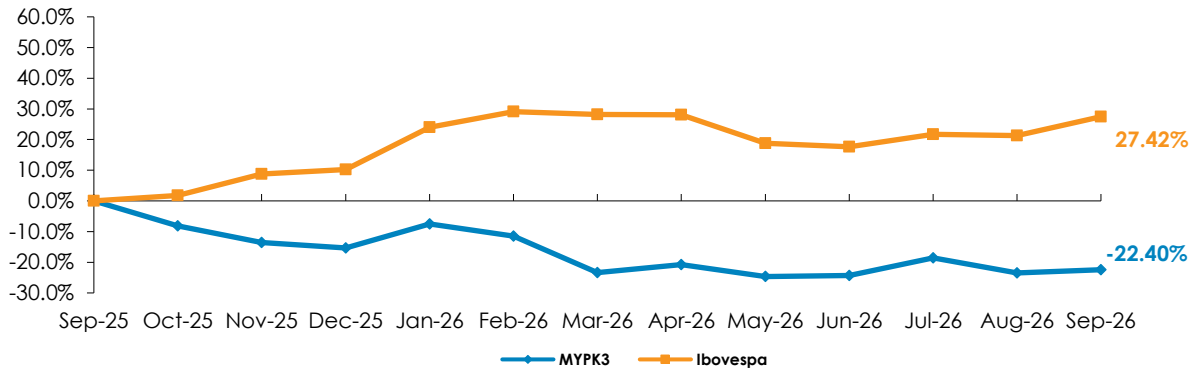
The change in shareholders' equity is related to net income for the period and foreign exchange fluctuations that affect the value of net assets held abroad (equity valuation adjustment).

[3] Gross debt plus current and non-current derivative financial liabilities, less cash and cash equivalents plus current and non-current derivative financial assets

8) CAPITAL MARKETS

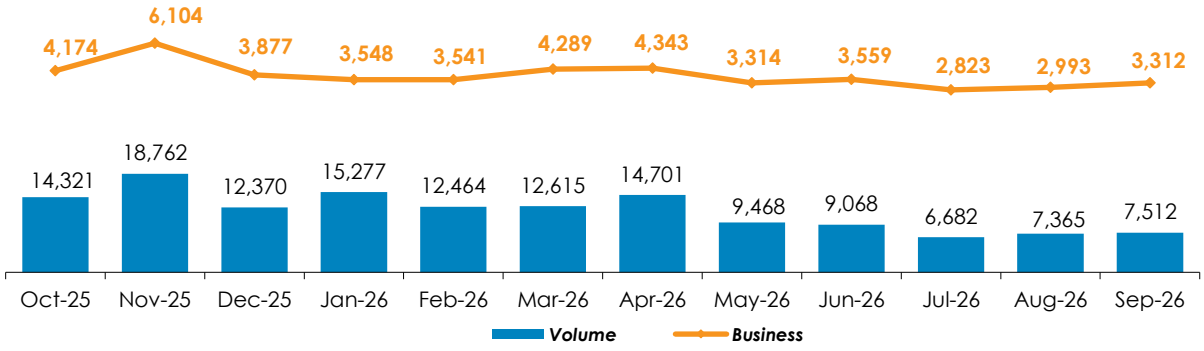
Iochpe-Maxion's (B3: MYPK3) common shares closed 3Q26 at R$ 9.25, up 2.5% for the quarter and down 22.4% over the past 12 months. At the end of 3Q26, Iochpe-Maxion reached a market capitalization of R$ 1,421.9 million (R$ 1,832.3 million at the end of 3Q25).

Stock Performance – Last 12 Months



In 3Q26, Iochpe-Maxion shares had an average daily trading volume on B3 of R$ 7.2 million (R$ 13.1 million in 3Q25) and an average daily number of 3,043 trades (4,684 trades in 3Q25).

Average Daily Volume



9) ARBITRATION CLAUSE

The Company is subject to arbitration by the Novo Mercado Arbitration Chamber, in accordance with the Arbitration Clause set forth in its Bylaws.

10) MANAGEMENT STATEMENT

In compliance with the provisions of Article 27 of CVM Resolution No. 80/22, the Executive Board declares that it has discussed, reviewed, and approved the special review report prepared by the independent auditors and the quarterly information as of September 30, 2026.

The Company's financial information presented herein complies with the criteria of Brazilian corporate law and has been prepared in accordance with NBC TG 21 Interim Financial Statements and International Accounting Standard (IAS) 34—Interim Financial Reporting, as issued by the International Accounting Standards Board.

EBITDA should not be considered an alternative to net income as an indicator of the Company's operating performance, or an alternative to cash flow as an indicator of liquidity.

The Company's management believes that EBITDA is a practical measure for assessing its operating performance and enabling comparison with other companies.

The Company calculates EBITDA in accordance with CVM Resolution 156, as amended on August 1, 2022. Accordingly, EBITDA represents net income (loss) before interest, income tax, social contribution, and depreciation/amortization.

Cruzeiro, November 4, 2026.

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(Convenience Translation into English from the Original Previously Issued in Portuguese)

REPORT ON REVIEW OF INDIVIDUAL AND CONSOLIDATED INTERIM FINANCIAL INFORMATION

To the Shareholders and Management of

Iochpe-Maxion S.A.
São Paulo - SP

Introduction

We have reviewed the accompanying individual and consolidated interim financial information of Iochpe-Maxion S.A. ("Company"), included in the Interim Financial Information Form (ITR) for the quarter ended September 30, 2026, which comprises the individual and consolidated balance sheet as at September 30, 2026 and the related individual and consolidated statements of profit and loss and of comprehensive income for the three- and nine-month periods then ended, and of changes in equity and of cash flows for the nine-month period then ended, including the explanatory notes.

Management is responsible for the preparation of this individual and consolidated interim financial information in accordance with technical pronouncement CPC 21 (R1) and international standard IAS 34 - Interim Financial Reporting, issued by the International Accounting Standards Board - IASB, as well as for the presentation of such information in accordance with the standards issued by the Brazilian Securities and Exchange Commission (CVM), applicable to the preparation of Interim Financial Information (ITR). Our responsibility is to express a conclusion on this individual and consolidated interim financial information based on our review.

Scope of review

Our responsibility is to conduct a review in accordance with Brazilian and international standards on the review of interim financial information (NBC TR 2410 – Review of Interim Information Performed by the Entity's Auditor, and ISRE 2410 – "Review of Interim Financial Information Performed by the Independent Auditor of the Entity," respectively). A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with the standards on auditing and, consequently, does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

Conclusion on the individual and consolidated interim financial information

Based on our review, nothing has come to our attention that causes us to believe that the accompanying individual and consolidated interim financial information included in the ITR referred to above has not been prepared, in all material respects, in accordance with technical pronouncement CPC 21 (R1) and with international standard IAS 34, applicable to the preparation of the Quarterly Information - ITR, and presented in accordance with the standards issued by the CVM.

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Other matters

Statements of value added

The individual and consolidated interim financial information referred to above includes the Statements of Value Added (DVA) for the nine-month period ended September 30, 2026, prepared under the responsibility of the Company's Management and presented as supplemental information for the purposes of international standard IAS 34. These statements were subject to the review procedures performed together with the review of the Quarterly Information (ITR), to reach a conclusion on whether they are reconciled with the individual and consolidated interim financial information and the accounting records, as applicable, and whether their form and content are consistent with the criteria set forth in technical pronouncement CPC 09 (R1) - Statement of Value Added. Based on our review, nothing has come to our attention that causes us to believe that these statements of value added were not prepared, in all material respects, in accordance with the criteria defined in this technical pronouncement and in a manner consistent with the interim, individual, and consolidated financial information taken as a whole.

The accompanying individual and consolidated interim financial information has been translated into English for the convenience of readers outside Brazil.

São Paulo, November 4, 2026

Deloitte Touche Tohmatsu

DELOITTE TOUCHE TOHMATSU

Auditores Independentes Ltda.

Fernando A. L. Silva

Fernando Augusto Lopes Silva

Engagement Partner

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IOCHPE-MAXION S.A. AND SUBSIDIARIES

BALANCE SHEETS AS AT SEPTEMBER 30, 2026
(In thousands of Brazilian reais - R$)

ASSETS	Note	Parent		Consolidated	
		09/30/2026	12/31/2025	09/30/2026	12/31/2025
CURRENT ASSETS					
Cash and cash equivalents	5	747,046	734,022	1,903,846	1,599,733
Trade receivables	6	368,702	159,196	1,951,901	1,333,705
Inventories	7	581,793	581,011	2,557,138	2,465,712
Recoverable taxes	8	121,823	176,587	489,359	498,665
Prepaid expenses		35,107	18,903	87,445	92,499
Derivative financial instruments	25	-	-	9,262	28,669
Other receivables		75,209	46,240	242,295	198,934
Total current assets		**1,929,680**	**1,715,959**	**7,241,246**	**6,217,917**
NONCURRENT ASSETS					
Recoverable taxes	8	54,932	29,629	122,774	132,726
Deferred income tax and social contribution	9.a	53,734	66,293	305,412	284,018
Judicial deposits		74,923	51,708	79,697	56,891
Derivative financial instruments	25	-	-	-	45,656
Other receivables		53,649	38,270	163,647	150,209
Investments	11	4,943,093	4,848,367	180,303	295,306
Property, plant and equipment	12	1,231,835	1,231,087	4,649,217	4,841,597
Intangible assets	13	87,483	77,822	2,090,745	2,263,699
Right of use	14	18,480	9,892	98,554	104,465
Total noncurrent assets		**6,518,129**	**6,353,068**	**7,690,349**	**8,174,567**
TOTAL ASSETS		**8,447,809**	**8,069,027**	**14,931,595**	**14,392,484**

LIABILITIES AND EQUITY	Note	Parent		Consolidated	
		09/30/2026	12/31/2025	09/30/2026	12/31/2025
CURRENT LIABILITIES					
Borrowings, financing and debentures	15	148,381	140,676	254,849	356,196
Trade payables	16	370,351	346,862	2,401,564	1,950,556
Taxes payable		20,962	16,189	220,296	196,478
Payroll and related taxes		202,566	123,754	634,575	496,288
Advances from customers		45,263	12,326	62,509	27,993
Derivative financial instruments	25	-	-	-	1,023
Dividends and interest on capital payable		193	42,437	30,757	42,437
Other payables		65,514	57,117	477,037	427,993
Total current liabilities		**853,230**	**739,361**	**4,081,587**	**3,498,964**
NONCURRENT LIABILITIES					
Borrowings, financing and debentures	15	3,455,295	2,951,245	5,375,423	5,275,350
Provision for labor, tax and civil risks	17	59,298	35,556	153,786	42,040
Deferred income tax and social contribution	9.a	-	-	49,410	40,968
Actuarial pension plan liabilities		-	-	423,023	439,751
Derivative financial instruments	25	-	-	6,001	-
Other payables		32,544	21,142	198,525	243,662
Total noncurrent liabilities		**3,547,137**	**3,007,943**	**6,206,168**	**6,041,771**
EQUITY					
Share capital	18.a	1,576,954	1,576,954	1,576,954	1,576,954
Earnings reserves		862,297	862,297	862,297	862,297
Capital reserve		3,061	3,061	3,061	3,061
Treasury shares	18.b	(62,353)	(62,353)	(62,353)	(62,353)
Valuation adjustments to equity		1,592,048	1,941,764	1,592,048	1,941,764
Income for the period		75,435	-	75,435	-
Equity attributable to controlling interests		4,047,442	4,321,723	4,047,442	4,321,723
Noncontrolling interests		-	-	596,398	530,026
Total equity		**4,047,442**	**4,321,723**	**4,643,840**	**4,851,749**
TOTAL LIABILITIES AND EQUITY		**8,447,809**	**8,069,027**	**14,931,595**	**14,392,484**

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

IOCHPE-MAXION S.A. AND SUBSIDIARIES

STATEMENTS OF PROFIT OR LOSS
FOR THE PERIOD OF THREE MONTHS ENDED SEPTEMBER 30, 2026
(In thousands of Brazilian reais - R$, excluding profit per share)

	Parent		Consolidated	
	07/01/2026 a 09/30/2026	07/01/2025 a 09/30/2025	07/01/2026 a 09/30/2026	07/01/2025 a 09/30/2025
NET SALES AND SERVICES REVENUE	1,075,075	1,143,103	4,404,906	3,802,399
COST OF SALES AND SERVICES	(888,957)	(940,583)	(3,817,721)	(3,342,084)
GROSS PROFIT	**186,118**	**202,520**	**587,185**	**460,315**
OPERATING INCOME (EXPENSES)				
Selling expenses	(1,314)	(3,870)	(23,259)	(21,768)
General and administrative expenses	(45,426)	(44,013)	(192,081)	(181,161)
Management fees	(8,737)	(7,301)	(8,737)	(7,301)
Equity pickup	(26,101)	2,482	10,632	11,175
Other operating income (expenses), net	(12,175)	(23,236)	(113,903)	(39,348)
OPERATING INCOME BEFORE FINANCE INCOME (COSTS)	**92,365**	**126,582**	**259,837**	**221,912**
Finance income	25,500	24,043	36,110	33,630
Finance costs	(130,744)	(119,393)	(225,552)	(165,639)
Exchange gains (losses), net	1,847	(812)	(3,654)	(12,557)
PROFIT BEFORE INCOME TAX AND SOCIAL CONTRIBUTION	**(11,032)**	**30,420**	**66,741**	**77,346**
INCOME TAX AND SOCIAL CONTRIBUTION				
Current	15,299	-	(46,770)	(28,522)
Deferred	(20,347)	4,647	(10,616)	24,672
PROFIT FOR THE PERIOD	**(16,080)**	**35,067**	**9,355**	**73,496**
ATTRIBUTABLE TO				
Controlling interests	(16,080)	35,067	(16,080)	35,067
Non-controlling interests	-	-	25,435	38,429
EARNINGS PER SHARE:				
BASIC - R$	(0.10736)	0.23413	(0.10736)	0.23413
DILUTED - R$	(0.10736)	0.23413	(0.10736)	0.23413

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

IOCHPE-MAXION S.A. AND SUBSIDIARIES

STATEMENTS OF PROFIT OR LOSS
FOR THE PERIOD OF NINE MONTHS ENDED SEPTEMBER 30, 2026
(In thousands of Brazilian reais - R$, excluding profit per share)

	Note	Parent		Consolidated	
		09/30/2026	09/30/2025	09/30/2026	09/30/2025
NET SALES AND SERVICES REVENUE	22	3,025,657	3,204,137	12,224,709	11,847,417
COST OF SALES AND SERVICES	23	(2,558,985)	(2,716,733)	(10,710,443)	(10,408,753)
GROSS PROFIT		**466,672**	**487,404**	**1,514,266**	**1,438,664**
OPERATING INCOME (EXPENSES)					
Selling expenses	23	(1,585)	(8,130)	(60,341)	(68,246)
General and administrative expenses	23	(130,447)	(137,213)	(561,402)	(587,196)
Management fees	10.a e 23	(26,493)	(24,909)	(26,493)	(24,909)
Equity pickup	11.b	83,658	121,168	21,604	35,417
Other operating income (expenses), net	24	(36,370)	(20,012)	(125,261)	(47,933)
OPERATING INCOME BEFORE FINANCE INCOME (COSTS)		**355,435**	**418,308**	**762,373**	**745,797**
Finance income	20	69,240	65,501	95,285	102,084
Finance costs	20	(349,365)	(357,034)	(535,741)	(493,802)
Exchange gains (losses), net	21	(1,234)	(5,872)	(15,963)	(44,211)
PROFIT BEFORE INCOME TAX AND SOCIAL CONTRIBUTION		**74,076**	**120,903**	**305,954**	**309,868**
INCOME TAX AND SOCIAL CONTRIBUTION					
Current	9.b	2,857	(25)	(176,355)	(104,857)
Deferred	9.b	(2,224)	11,903	40,133	14,349
PROFIT FOR THE PERIOD		**74,709**	**132,781**	**169,732**	**219,360**
ATTRIBUTABLE TO					
Controlling interests		74,709	132,781	74,709	132,781
Non-controlling interests		-	-	95,023	86,579
EARNINGS PER SHARE:					
BASIC - R$	27	0.49883	0.88657	0.49883	0.88657
DILUTED - R$	27	0.49883	0.88657	0.49883	0.88657

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

IOCHPE-MAXION S.A. AND SUBSIDIARIES

STATEMENTS OF COMPREHENSIVE INCOME
FOR THE PERIOD OF THREE MONTHS ENDED SEPTEMBER 30, 2026
(Em milhares de Reais - R$)

	Note	Parent		Consolidated	
		07/01/2026 a 09/30/2026	07/01/2025 a 09/30/2025	07/01/2026 a 09/30/2026	07/01/2025 a 09/30/2025
PROFIT FOR THE PERIOD		**(16,080)**	**35,067**	**9,355**	**73,496**
OTHER COMPREHENSIVE INCOME					
Items that will be subsequently reclassified to profit or loss:					
Losses on measurement of financial instruments, net		(94)	(784)	(94)	(784)
Gains (losses) on translating the financial statements of foreign subsidiaries		(47,658)	(118,286)	(67,241)	(137,087)
Hedge accounting transactions					
Fair value of cash flow hedge, net of taxes		-	-	1,277	6,665
Fair value of net foreign investment hedge, net of taxes	25	15,538	10,885	15,538	10,885
Total other comprehensive income		**(32,214)**	**(108,185)**	**(50,520)**	**(120,321)**
TOTAL COMPREHENSIVE INCOME		**(48,294)**	**(73,118)**	**(41,165)**	**(46,825)**
Attributable to:					
Controlling interests		(48,294)	(73,118)	(48,294)	(73,118)
Non-controlling interests		-	-	7,129	26,293
		(48,294)	**(73,118)**	**(41,165)**	**(46,825)**

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

IOCHPE-MAXION S.A. AND SUBSIDIARIES

STATEMENTS OF COMPREHENSIVE INCOME
FOR THE PERIOD OF NINE MONTHS ENDED SEPTEMBER 30, 2026
(In thousands of Brazilian reais - R$)

	Note	Parent		Consolidated	
		09/30/2026	09/30/2025	09/30/2026	09/30/2025
PROFIT FOR THE PERIOD		**74,709**	**132,781**	**169,732**	**219,360**
OTHER COMPREHENSIVE INCOME					
Items that will be subsequently reclassified to profit or loss:					
Losses on measurement of financial instruments, net		734	(979)	734	(979)
Gains (losses) on translating the financial statements of foreign subsidiaries		(369,787)	(506,844)	(329,245)	(561,332)
Hedge accounting transactions					
Fair value of cash flow hedge, net of taxes		-	-	(16,001)	24,576
Fair value of net foreign investment hedge, net of taxes	25	20,063	61,852	20,063	61,852
Total other comprehensive income		**(348,990)**	**(445,971)**	**(324,449)**	**(475,883)**
TOTAL COMPREHENSIVE INCOME		**(274,281)**	**(313,190)**	**(154,717)**	**(256,523)**
Attributable to:					
Controlling interests		(274,281)	(313,190)	(274,281)	(313,190)
Non-controlling interests		-	-	119,564	56,667
		(274,281)	**(313,190)**	**(154,717)**	**(256,523)**

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

IOCHPE-MAXION S.A. AND SUBSIDIARIES

STATEMENTS OF CHANGES IN EQUITY
FOR THE PERIOD ENDED SEPTEMBER 30, 2026
(In thousands of Brazilian reais - R$)

	Note	Share capital	Earnings reserves		Capital reserve	Treasury shares	Valuation adjustments to equity		Profit for the period	Equity	Noncontrolling interests	Total equity
			Legal reserve	Bylaw reserve for investment and working capital			Deemed cost of property, plant and equipment	Other comprehensive income				
BALANCES AS AT DECEMBER 31, 2024		**1,576,954**	**153,220**	**654,485**	**3,061**	**(62,353)**	**46,244**	**2,186,294**	**-**	**4,557,905**	**513,077**	**5,070,982**
Profit for the period		-	-	-	-	-	-	-	132,781	132,781	86,579	219,360
Other comprehensive income		-	-	-	-	-	-	(445,971)	-	(445,971)	(29,912)	(475,883)
Total comprehensive income		**-**	**-**	**-**	**-**	**-**	**-**	**(445,971)**	**132,781**	**(313,190)**	**56,667**	**(256,523)**
Hiperinflation effect on joint ventures investments		-	-	-	-	-	-	(67)	-	(67)	-	(67)
Realization of deemed cost, net of tax effects		-	-	-	-	-	(1,810)	-	1,810	-	-	-
Dividends to non-controlling interests		-	-	-	-	-	-	-	-	-	(99,625)	(99,625)
Interest on capital		-	-	(46,000)	-	-	-	-	-	(46,000)	-	(46,000)
BALANCES AS AT SEPTEMBER 30, 2025		1,576,954	153,220	608,485	3,061	(62,353)	44,434	1,740,256	134,591	4,198,648	470,119	4,668,767
BALANCES AS AT DECEMBER 31, 2025		**1,576,954**	**158,250**	**704,047**	**3,061**	**(62,353)**	**44,035**	**1,897,729**	**-**	**4,321,723**	**530,026**	**4,851,749**
Profit for the period		-	-	-	-	-	-	-	74,709	74,709	95,023	169,732
Other comprehensive income		-	-	-	-	-	-	(348,990)	-	(348,990)	24,541	(324,449)
Total comprehensive income		**-**	**-**	**-**	**-**	**-**	**-**	**(348,990)**	**74,709**	**(274,281)**	**119,564**	**(154,717)**
Realization of deemed cost, net of tax effects		-	-	-	-	-	(726)	-	726	-	-	-
Dividends to non-controlling interests	**11.c**	-	-	-	-	-	-	-	-	-	(53,192)	(53,192)
BALANCES AS AT SEPTEMBER 30, 2026		**1,576,954**	**158,250**	**704,047**	**3,061**	**(62,353)**	**43,309**	**1,548,739**	**75,435**	**4,047,442**	**596,398**	**4,643,840**

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

IOCHPE-MAXION S.A. AND SUBSIDIARIES

STATEMENTS OF CASH FLOWS
FOR THE PERIOD OF NINE MONTHS ENDED SEPTEMBER 30, 2026
(In thousands of Brazilian reais - R$)

	Note	Parent		Consolidated	
		09/30/2026	09/30/2025	09/30/2026	09/30/2025
CASH FLOWS FROM OPERATING ACTIVITIES					
Profit for the period		74,709	132,781	169,732	219,360
Adjustments to reconcile profit for the period to cash					
generated by operating activities:					
Depreciation and amortization	23	72,317	64,749	398,451	419,478
Income tax and social contribution	9.b	(633)	(11,878)	136,222	90,508
Residual value of property, plant and equipment items, intangible assets and rights of use wi	12, 13 e 14	940	1,181	2,816	6,467
Equity pickup	11.b	(83,658)	(121,168)	(21,604)	(35,417)
Provision for tax, civil and labor risks, net of reversals and adjustments	17	32,731	8,112	124,870	14,025
Inflation adjustment of judicial deposits		(4,867)	(3,953)	(4,949)	(4,094)
Interest, inflation adjustments and amortization of borrowing costs	15 e 30	308,010	297,193	428,454	412,413
Interest on lease liability	14	1,613	208	8,316	6,555
Allowance for (reversal of) expected credit losses	6	697	1,453	6,039	1,423
Allowance for (reversal of) inventory losses	7	989	(1,815)	(545)	(3,464)
Finance costs (net) on pension plans and post-employment benefits		-	-	15,249	17,751
Loss (gain) on sale of property, plant and equipment		234	68	(22)	(340)
ICMS deduction from PIS and COFINS tax base	23	-	(1,272)	(4,437)	(4,497)
Decrease (increase) in assets:					
Trade receivables	6	(210,203)	(145,532)	(697,892)	(204,661)
Inventories	7	(1,771)	(29,556)	(197,676)	(282,037)
Other receivables and other assets		(22,376)	110,862	1,106	60,899
Increase (decrease) in liabilities:					
Trade payables	16	23,489	51,293	573,722	13,064
Payment of pension plan and post-employment benefits		-	-	(8,331)	(7,622)
Payment of tax, civil and labor risks	17	(8,987)	(6,362)	(12,605)	(15,071)
Tax, labor and social security obligations		86,442	33,067	166,949	(10,124)
Other payables and other liabilities		37,034	(9,817)	162,727	(150,890)
		306,710	369,614	1,246,592	543,726
Payment of interest on borrowings and financing	15	(33,449)	(150,518)	(124,958)	(240,864)
Payment of interest on debentures	15	(220,407)	(165,232)	(220,407)	(165,232)
Payment of interest on lease liability	14	(1,613)	(208)	(8,316)	(6,555)
Payment of income tax and social contribution		-	-	(147,276)	(59,945)
		(255,469)	(315,958)	(500,957)	(472,596)
Net cash generated by operating activities		**51,241**	**53,656**	**745,635**	**71,130**
CASH FLOW FROM INVESTING ACTIVITIES					
Capital increase in subsidiaries	11.b	(411,646)	(31,305)	-	-
Dividends received from associates and joint ventures		11,331	9,319	11,331	9,319
Dividends received from subsidiaries		-	99,000	-	-
Purchase of property, plant and equipment	12 e 30	(72,795)	(54,763)	(343,975)	(375,194)
Purchase of intangible assets	13	-	-	(1,124)	(783)
Effect of subsidiaries first time consolidation		-	-	6,067	-
Consideration transferred for the acquisition of Polimetal		-	-	(682)	-
Net cash generated by (used in) investing activities		**(473,110)**	**22,251**	**(328,383)**	**(366,658)**
CASH FLOWS FROM FINANCING ACTIVITIES					
Debenture issue	15	400,000	800,000	400,000	800,000
Borrowings and financing raised	15	136,586	66,723	2,184,627	425,829
Repayment of borrowings and financing - principal	15	(50,000)	(246,000)	(2,469,307)	(668,194)
Repayment of debentures - principal	15	-	(700,000)	-	(700,000)
Amortization of lease liability - principal		(3,960)	(3,200)	(38,887)	(40,642)
Repayment (forfaiting)		-	(118,149)	(33,928)	(141,516)
Transaction costs		(5,490)	(5,479)	(26,089)	(5,479)
Payment of proposed and additional dividends		(42,243)	(104,137)	(42,243)	(104,137)
Dividends paid to noncontrolling interests	11.c	-	-	(21,032)	(28,237)
Net cash generated by (used in) financing activities		**434,893**	**(310,242)**	**(46,859)**	**(462,376)**
INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS		**13,024**	**(234,335)**	**370,393**	**(757,904)**
Exchange differences on translating cash and cash equivalents of foreign subsidiaries		-	-	(66,280)	(80,619)
Cash and cash equivalents at the beginning of the period		734,022	1,032,734	1,599,733	2,463,475
Cash and cash equivalents at the end of the period		747,046	798,399	1,903,846	1,624,952
INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS		**13,024**	**(234,335)**	**304,113**	**(838,523)**

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

IOCHPE-MAXION S.A. AND SUBSIDIARIES

STATEMENTS OF VALUE ADDED
FOR THE PERIOD OF NINE MONTHS ENDED SEPTEMBER 30, 2026
(In thousands of Brazilian reais - R$)

	Note	Parent		Consolidated	
		09/30/2026	09/30/2025	09/30/2026	09/30/2025
Sales of goods and products	22	3,648,867	3,854,092	12,945,222	12,586,408
Expected credit losses - Reversal (allowance)	6	(698)	(1,453)	(6,039)	(1,423)
Revenue related to the construction of own assets		58,047	52,254	266,568	307,425
Other income		35,178	29,015	90,678	69,597
		3,741,394	3,933,908	13,296,429	12,962,007
INPUTS ACQUIRED FROM THIRD PARTIES (INCLUDING ICMS, IPI ,PIS AND COFINS)					
Cost of goods sold		(1,402,587)	(1,519,907)	(6,236,235)	(5,911,540)
Materials, electric power, outside services and other items		(571,197)	(579,125)	(2,630,851)	(2,620,456)
		(1,973,784)	(2,099,032)	(8,867,086)	(8,531,996)
GROSS VALUE ADDED		**1,767,610**	**1,834,876**	**4,429,343**	**4,430,011**
RETENTIONS					
Depreciation and amortization	23	(72,317)	(64,749)	(398,451)	(419,478)
NET VALUE ADDED PRODUCED BY THE COMPANY AND ITS SUBSIDIARIES		**1,695,293**	**1,770,127**	**4,030,892**	**4,010,533**
VALUE ADDED RECEIVED IN TRANSFER					
Equity pickup	11.b	83,658	121,168	21,604	35,417
Finance income	20	69,240	65,501	95,285	102,084
Foreign exchange rate changes, net	21	(1,234)	(5,872)	(15,963)	(44,211)
		151,664	180,797	100,926	93,290
TOTAL VALUE ADDED TO BE DISTRIBUTED		**1,846,957**	**1,950,924**	**4,131,818**	**4,103,823**
DISTRIBUTION OF VALUE ADDED					
Personnel:					
Direct compensation		536,347	542,653	2,263,956	2,238,375
Benefits		96,108	97,979	114,520	114,534
Severance indemnity fund (FGTS)		42,220	49,162	45,688	52,860
Taxes:					
Federal		355,889	355,799	542,346	504,091
State		384,749	405,295	444,592	460,331
Municipal		-	108	-	108
Lenders:					
Interest	20	356,182	362,702	542,560	500,286
Rentals		27	4,445	7,698	13,878
Allocation to shareholders					
Retained earnings		75,435	132,781	75,435	132,781
Noncontrolling interests in retained earnings		-	-	95,023	86,579
TOTAL VALUE ADDED DISTRIBUTED		**1,846,957**	**1,950,924**	**4,131,818**	**4,103,823**

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

1. General information

Iochpe-Maxion S.A. ("Company") is a publicly held company, headquartered at Rua Dr. Othon Barcellos, 83, city of Cruzeiro, State of São Paulo, registered with B3 S.A. - Brasil, Bolsa, Balcão under ticker symbol MYPK3.

The activities of the Company, its subsidiaries, associates and joint ventures are carried out in 9 units located in Brazil and 25 units located abroad. The Company's main operations are described in note 2.

The Company is currently included in three of B3's ESG index portfolios, reaffirming its commitment to best sustainability practices. Since 2021, it has been part of the Corporate Sustainability Index (ISE) portfolio, which highlights companies committed to responsible and sustainable management. In 2025, it became part of the Carbon Efficient Index (ICO2) and the Diversity Index (IDIVERSA), reinforcing its commitment to the efficient management of greenhouse gas (GHG) emissions and its performance in the diversity criterion.

The presence in these indexes reflects the Company's strategic alignment with best environmental, social and governance (ESG) practices. Additionally, the Company achieved an "A" score from the Carbon Disclosure Project (CDP), in the "Climate Change" category, evidencing its consistent performance in climate management, in addition to being recognized with the Silver medal by EcoVadis, highlighting its continuous commitment to responsible business practices in the environmental, social and ethical dimensions.

In 2026, the Company also obtained a TISAX (Trusted Information Security Assessment Exchange) assessment in all of its applicable subsidiaries, reinforcing its commitment with data protection. This certificate assesses maturity in information security among automotive industry companies, ensuring a secure handling of information, including commercial transactions between manufacturers and their service providers and suppliers.



2. Group companies

The activities of the Company and its subsidiaries are focused on the automotive segment and divided into the wheels and structural component divisions. The consolidation comprises the consolidated interim financial information of the Company and the following direct and indirect subsidiaries:

			09/30/2026		12/31/2025	
	Country	Business	Direct interest - %	Indirect interest - %	Direct interest - %	Indirect interest - %
Iochpe-Maxion S.A. (Parent - Cruzeiro)	Brazil	(a) (d) (e)	-	-	-	-
São Paulo branch	Brazil	(h)	-	-	-	-
Limeira Aço branch	Brazil	(b)	-	-	-	-
Limeira Alumínio branch	Brazil	(c)	-	-	-	-
Contagem branch	Brazil	(e)	-	-	-	-
Resende branch	Brazil	(d)	-	-	-	-
Maxion Wheels do Brasil Ltda.	Brazil	(c)	100	-	100	-
Maxion (Nantong) Wheels Co., Ltd.	China	(a)	100	-	100	-
Iochpe-Maxion Austria GmbH	Austria	(g)	100	-	100	-
Maxion Wheels Aluminum India Pvt. Ltd.	India	(c)	-	100	-	100
Maxion Wheels (Thailand) Co. Ltd.	Thailand	(c)	-	100	-	100
Maxion Inci Jant Sanayi, A.S.	Turkey	(a) (b) (c)	-	60	-	60
Maxion Jantas Jant Sanayi ve Ticaret A.S.	Turkey	(a)	-	60	-	60
Maxion Wheels South Africa (Pty) Ltd.	South Africa	(c)	-	100	-	100
Maxion Wheels Japan K.K.	Japan	-	-	100	-	100
Maxion Wheels Czech s.r.o.	Czech Republic	(b) (c)	-	100	-	100
Maxion Wheels U.S.A. LLC	USA	(f)	-	100	-	100
Maxion Wheels Sedalia LLC	USA	(b)	-	100	-	100
Iochpe Sistemas Automotivos de México, S.A. de C.V.	Mexico	(g)	-	100	-	100
Ingenieria y Maquinaria de Guadalupe, S.A. de C.V.	Mexico	(d) (e)	-	100	-	100
Maxion Wheels de Mexico, S. de R.L. de C.V.	Mexico	(a) (b) (c)	-	100	-	100
Maxion Wheels Holding GmbH	Germany	(g)	-	100	-	100
Maxion Wheels Werke GmbH	Germany	(a) (b)	-	100	-	100
Maxion Wheels Konigswinter GmbH	Germany	(g)	-	100	-	100
Maxion Wheels Immobilien GmbH	Germany	-	-	100	-	100
Kalyani Maxion Wheels Private Limited	India	(a) (b)	-	85	-	85
Maxion Wheels España S.L.	Spain	(b)	-	100	-	100
Hayes Lemmerz Barcelona, S.L.	Spain	-	-	100	-	100
Maxion Wheels Italia S.r.l.	Italy	(c)	-	100	-	100
Polimetal S.A	Argentina	(c)	-	50.1	-	-

(a) Manufacture and sale of steel wheels for commercial vehicles.
(b) Manufacture and sale of steel wheels for light vehicles.
(c) Manufacture and sale of aluminum wheels for light vehicles.
(d) Manufacture and sale of structural components (complete frames, sidebars, and crossbars) and metal stampings for commercial vehicles.
(e) Manufacture and sale of structural components (metal stampings, hand brake levers, pedal assemblies, welded assemblies, structural pieces and other automotive components) for light vehicles.
(f) Sale of wheels for light and commercial vehicles.
(g) Company that holds controlling interest in one or more companies.
(h) Corporate Office of the Company.

As at September 30, 2026, the Company held interest in non-controlled entities, which are summarized below (full information on the interest in these entities is presented and must be read together with the annual individual and consolidated financial statements for the year ended December 31, 2025).

Entities not controlled by the Company	Type of investment	Accounting method
Maxion Montich S.A. (i)	Joint venture	Equity method
Amsted-Maxion Fundição e Equipamentos Ferroviários S.A. (ii)	Associate	Equity method
DongFeng Maxion Wheels Limited (iii)	Associate	Equity method
Autotech Ventures Management III, LLC. (iv)	Venture capital fund	Fair value
Akamu Solar Energy Private Limited. (v)	Special purpose entities	Fair value

(i) 50.0% interest on the investment.

(ii) 19.5% interest on the investment.

(iii) During the period, the Company recognized an impairment loss related to the investment due to changes in the economic, financial and operational outlook of the associate.

(iv) The amount of contributions made up to September 30, 2026 was US$3,659 and the fair value recognized was R$21,083. In August 2026, the Company recognized dividends receivable from Autotech in the amount of R$1,973 (US$379) under other finance income.

(v) The fair value of the investment as at September 30, 2026 is R$4,977.

Polimetal S.A.

On November 3, 2025, the Company, through its subsidiary Iochpe-Maxion Austria GmbH, acquired 50.1% of the share capital of Polimetal S.A. (“Polimetal”), a corporation headquartered in the province of San Luis, Argentina, a manufacturer of aluminum wheels for light vehicles. The total transaction amount was US$13,500 thousand, of which (i) US$3,000 thousand was paid on the transaction date; (ii) US$3,000 thousand was paid on November 3, 2026; and (iii) the remaining US$7,500 thousand is payable in installments under the terms of the share purchase agreement. The acquisition is aligned with the Company’s strategy of expanding its capacity to serve customers, strengthening the regional integration of its operations and supporting disciplined growth. The business combination also seeks to capture economic benefits arising from the integration and complementary nature of the operations.

Up to the approval by the Argentina’s antitrust authority, Polimetal had been managed as a joint-venture between the Company and local shareholders, classified as a joint-venture and booked according to equity method, as per IAS 28/CPC 18 – Investments in Associates and Joint Ventures and IFRS 11 / CPC 19 – Joint Arrangements.

On May 21, 2026, following approval of the transaction by the aforementioned regulatory authority, the Company, through its subsidiary Iochpe-Maxion Austria GmbH, obtained control of Polimetal without transferring any additional consideration. From that date, Polimetal has been consolidated in the Company’s consolidated financial statements, in accordance with IFRS 10 / CPC 36 – Consolidated Financial Statements.

Assets acquired and liabilities assumed

The Company has completed the purchase price allocation process and, therefore, the amounts presented in this note for the identifiable assets acquired, liabilities assumed and goodwill arising from the business combination are final.

On the date control was obtained, the previously held 50.1% interest and the 49.9% non-controlling interests were measured at fair value. The identifiable assets acquired and liabilities assumed, on a 100% basis, are presented below:

Assets acquired and liabilities assumed - 100%	Book value	Fair value adjustments	Fair value
Assets			
Net working capital and other net assets	48,034	-	48,034
Inventories	3,815	584	4,399
Property, plant and equipment	79,839	51,104	130,943
Intangible assets - Toyota contract	-	359	359
Intangible assets - Stellantis contract	-	1,561	1,561
Total assets	**131,688**	**53,608**	**185,296**
Liabilities			
Net debt and other net liabilities	(41,858)	-	(41,858)
Identifiable net assets acquired	89,830	53,608	143,438

The acquisition constitutes a business combination carried out in stages. On the date control was obtained, the previously held 50.1% interest was remeasured to fair value, and the resulting effect was recognized in income (Note 24).

Reconciliation of fair value and goodwill	
Fair value of the previously held interest - 50.1%	78,462
Fair value of non-controlling interests - 49.9%	78,146
Consideration transferred upon obtaining control	-
Total fair value of Polimetal - 100%	156,608
Identifiable net assets acquired at fair value	(143,438)
Goodwill	13,170

Goodwill of R$13,170 represents future economic benefits associated with the expected synergies of the combination that do not meet the criteria for separate recognition as identifiable assets. The remaining useful lives used for the Toyota and Stellantis contracts were approximately 1.4 years and 1.6 years, respectively. The fair value uplift of property, plant and equipment was measured using the market approach, inventories using the cost approach and contracts using the multi-period excess earnings method.

Since the acquisition date, Polimetal has contributed revenue of R$73,537 to the Company. Had the business combination occurred at the beginning of the year, revenue would have totaled R$161,401.

3. Basis of preparation of the financial statements

The individual and consolidated interim financial information included in the Interim Financial Information Form (ITR) has been prepared and is presented for the three- and nine-month periods ended September 30, 2026 in accordance with technical pronouncement CPC 21 (R1) – Interim Financial Statements, issued by the Brazilian Accounting Pronouncements Committee (CPC), and international standard IAS 34 – Interim Financial Reporting, issued by the International Accounting Standards Board (IASB), consistently with the standards issued by the Brazilian Securities and Exchange Commission (CVM) applicable to the preparation of the Interim Financial Information Form (ITR).

This interim financial information included in the Interim Financial Information Form (ITR) has been prepared to update users about the significant information for the period. The principles, estimates, accounting practices, measurement methods and standards adopted are consistent with those presented in the financial statements as at December 31, 2025, except when disclosed.

This interim financial information does not include all the requirements of the annual or complete financial statements, and, therefore, should be read together with the consolidated and individual annual financial statements for the year ended December 31, 2025, prepared in accordance with the International Financial Reporting Standards (IFRS) and accounting practices adopted in Brazil issued by the CPC and approved by the Brazilian Securities and Exchange Commission (CVM). Therefore, this interim financial information of September 30, 2026 was not subject to full reporting, due to the redundancy in relation to information already presented in the individual and consolidated annual financial statements as at December 31, 2025 which were approved by the Board of Directors on February 25, 2026 and as provided for the CVM/SNC/SEP Circular Letter 003/2011. The notes listed below are not presented in this individual and consolidated interim financial information or do not present the same level of details as the notes included in the annual financial statements:

(2) Group companies

(3) Basis of preparation of the financial statements

(4) Significant accounting policies

(6) Trade receivables

(7) Inventories

(9) Income tax and social contribution

(11) Investments

(13) Intangible assets - consolidated

(14) Right of use and lease liability - consolidated

(15) Borrowings, financing and debentures

(17) Taxes payable

(18) Payroll and related taxes

(19) Provision for labor, tax and civil risks

(20) Actuarial pension plan liabilities

(21) Equity

(22) Long-term incentive plan

(28) Risk management and financial instruments

a) Exchange rates

The exchange rates in Brazilian reais (R$) prevailing at the end of the reporting period are as follows:

Closing rate	09/30/2026	12/31/2025
U.S dollar (US$)	5.1809	5.5024
Euro (€)	5.8777	6.4692

Average rate	09/30/2026	09/30/2025
U.S dollar (US$)	5.1481	5.6502
Euro (€)	5.9756	6.3188

4. Significant accounting policies

The judgments and significant accounting estimates and assumptions are the same as those adopted in preparing the financial statements for the year ended December 31, 2025, which should be read together, except for the business combinations accounting policy described below.

Business combinations

Business combinations are accounted for using the acquisition method when control is transferred to the Company. The identifiable assets acquired and liabilities assumed are recognized at their respective fair values at the acquisition date, and acquisition-related costs are recognized in profit or loss as incurred.

Goodwill represents the excess of the consideration transferred, plus non-controlling interests and, where applicable, the previously held interest, over the net amount of the identifiable assets acquired and liabilities assumed. Contingent consideration is recognized at fair value at the acquisition date and subsequently accounted for in accordance with its classification and the applicable standards.

5. Cash and cash equivalents

	Parent		Consolidated	
	09/30/2026	12/31/2025	09/30/2026	12/31/2025
Cash and banks:				
In Brazil	10,746	7,093	11,039	7,263
Abroad	-	-	1,046,801	779,963
Total	**10,746**	**7,093**	**1,057,840**	**787,226**
Highly liquid short-term investments:				
In Brazil	736,300	726,929	792,524	773,731
Abroad	-	-	53,482	38,776
Total	**736,300**	**726,929**	**846,006**	**812,507**
Total	**747,046**	**734,022**	**1,903,846**	**1,599,733**

	Average yield			Parent		Consolidated	
Transactions	**09/30/2026**	**Liquidity**	**Country**	**09/30/2026**	**12/31/2025**	**09/30/2026**	**12/31/2025**
Bank certificates of deposit (CDBs)	100.4% CDI	Immediate	Brazil	729,431	726,929	785,654	773,731
Committed debentures	98.0% CDI	Immediate	Brazil	6,869	-	6,869	-
Investment in Turkish lira	36.4% p.a.	Immediate	Turkey	-	-	51,063	36,300
Investment in Mexican pesos	9.0% p.a.	Immediate	Mexico	-	-	2,420	2,476
Total				**736,300**	**726,929**	**846,006**	**812,507**

6. Trade receivables

	Parent		Consolidated	
	09/30/2026	12/31/2025	09/30/2026	12/31/2025
In Brazil	307,880	112,721	393,023	157,553
Abroad	16,478	13,628	1,570,123	1,184,318
Related parties (note 10.b)	46,775	34,565	4,669	3,181
Allowance for expected credit losses	(2,431)	(1,718)	(15,914)	(11,347)
Total	**368,702**	**159,196**	**1,951,901**	**1,333,705**

As at September 30, 2026, the balance of receivables assigned without right of recourse, pending payment by customers according to the original maturities, represents a decrease of R$1,524 compared to the balance reported as at December 31, 2025.

7. Inventories

	Parent		Consolidated	
	09/30/2026	12/31/2025	09/30/2026	12/31/2025
Finished goods	97,557	95,734	648,833	703,454
Work in progress and semi-finished products	157,631	155,858	584,286	515,856
Tooling for resale in process	30,163	30,036	116,902	96,691
Raw materials	142,993	153,907	661,676	600,888
Auxiliary and packaging materials	164,139	158,443	636,287	636,962
Advances to suppliers	7,513	8,940	11,121	11,096
Imports in transit	9,012	4,319	23,318	35,050
Allowance for inventory losses	(27,215)	(26,226)	(125,285)	(134,285)
Total	**581,793**	**581,011**	**2,557,138**	**2,465,712**

8. Recoverable taxes

	Parent		Consolidated	
	09/30/2026	12/31/2025	09/30/2026	12/31/2025
Income tax (IRPJ) and social contribution (CSLL)	58,695	100,402	132,808	164,391
State Value Added Tax (VAT) (ICMS)	36,113	37,156	37,540	44,456
Federal VAT (IPI)	18,071	14,669	18,770	15,179
Export tax credits - Special Regime for Reintegration of Tax Amounts for Exporting Companies (REINTEGRA)	4,506	4,450	5,744	5,733
Tax on revenue (COFINS)	4,016	16,898	81,994	103,476
Tax on revenue (PIS)	107	2,554	16,406	20,718
Other	55,247	30,087	61,841	39,024
Value added tax (VAT) - foreign subsidiaries:				
Mexico	-	-	196,995	184,739
Turkey	-	-	3,560	14,592
Germany	-	-	5,196	7,536
Thailand	-	-	14,179	9,236
India	-	-	18,746	12,796
Other countries	-	-	18,354	9,515
Total	**176,755**	**206,216**	**612,133**	**631,391**
Current	121,823	176,587	489,359	498,665
Non-current	54,932	29,629	122,774	132,726
Total	**176,755**	**206,216**	**612,133**	**631,391**

9. Income tax and social contribution

a) Deferred

The origin of deferred income tax and social contribution recognized in non-current assets and non current liabilities is as follows:

	Parent		Consolidated	
	09/30/2026	12/31/2025	09/30/2026	12/31/2025
Tax loss carryforwards	120,431	134,078	228,076	260,354
Social contribution losses carryforwards	49,534	54,190	65,287	70,712
Provision for labor, tax and civil risks	20,161	12,089	46,872	22,937
Provision for profit sharing	21,058	13,525	41,098	27,981
Allowance for inventory losses	9,253	8,917	21,147	24,971
Allowance for expected credit losses	826	584	3,784	37,197
Actuarial pension plan liability	-	-	62,034	62,756
Intellectual property	-	-	37,092	44,836
Deferred on surplus value	23,660	22,978	23,660	22,978
Depreciation and amortization difference	(123,551)	(117,924)	(242,970)	(265,059)
Deemed cost - property, plant and equipment - CPC 27	(15,415)	(16,379)	(17,265)	(18,268)
Goodwill tax amortization	(40,466)	(40,466)	(40,466)	(40,466)
Other	(11,757)	(5,299)	27,653	(7,879)
Total	**53,734**	**66,293**	**256,002**	**243,050**
Deferred tax assets, net	53,734	66,293	305,412	284,018
Deferred tax liabilities, net	-	-	(49,410)	(40,968)

Based on taxable income projections annually reviewed by Management, and as assessed and disclosed in the financial statements as at December 31, 2025, note 9(a), the Company estimates to recover the tax credit arising on income tax and social contribution losses carryforwards until 2035.

b) Reconciliation of income tax and social contribution credit (expense)

	Parent		Consolidated	
	09/30/2026	09/30/2025	09/30/2026	09/30/2025
Profit before income tax and social contribution	74,076	120,903	305,954	309,868
Combined rate - %	34	34	34	34
Income tax and social contribution expense at combined rate	**(25,186)**	**(41,107)**	**(104,024)**	**(105,355)**
Share of profits (losses) of subsidiaries	28,444	41,197	7,345	12,042
Non-deductible expenses	(6,661)	(4,139)	(28,854)	(28,851)
Unrecognized tax credit on temporary differences and tax loss carryforwards	-	-	(25,249)	(24,573)
Withholdings at source and other taxes not related to income	-	-	(15,528)	(31,494)
Difference in tax rates of foreign subsidiaries	-	-	25,265	20,734
Tax credit from subsidiaries	469	-	16,263	39,022
Tax benefit relating to interest on equity	-	15,640	-	592
Benefit for technological innovation projects	1,661	-	2,262	15,640
Other (i)	1,906	287	(13,702)	11,735
Income tax and social contribution credit (expense) in profit or loss	**633**	**11,878**	**(136,222)**	**(90,508)**
			-	
Current	2,857	(25)	(176,355)	(104,857)
Deferred	(2,224)	11,903	40,133	14,349
	633	**11,878**	**(136,222)**	**(90,508)**

(i) The amount recorded in the period is mainly influenced by the tax effects resulting from inflation in Turkey and the appreciation and depreciation of local currencies in relation to the functional currencies of the Company's subsidiaries in Mexico, the Czech Republic and Turkey, amounting to R$(14,494) in September 2026 (R$(23,106) in September 2025). Pursuant to CPC 32 and IAS 12, the Company's subsidiaries with functional currencies different from their local currencies must recognize deferred income tax on exchange rate changes associated with non-monetary items. Deferred income tax is recognized on the temporary difference between the tax base of non-monetary assets in local currency and the carrying amount of those assets in functional currency.

c) Nominal income tax rate of the Parent and its subsidiaries

Country	Tax rate %
Brazil	34.00
Mexico	30.00
USA	21.00
China	25.00
Germany	32.28
Spain	25.00
Italy	27.90
Czech Republic	21.00
Thailand	20.00
Turkey	25.00
India	25.17
South Africa	27.00
Japan	34.77
Austria	23.00
Argentina	35.00

10. Related parties

a) Management compensation

	09/30/2026	09/30/2025
Board of Directors and Statutory Officers	26,493	24,909
Key management personnel (salaries and benefits)	72,397	80,845
Agreed profit sharing in Brazil (bonuses)	8,572	7,230
Agreed profit sharing abroad (bonuses)	15,865	28,074

In the nine-month period ended September 30, 2026, the Company made contributions to the private pension plan in the amount of R$1,032 (R$2,101 in the nine-month period ended September 30, 2025), on behalf of statutory officers and key management personnel.

The balances of the provision for the long-term incentive plan granted to statutory officers and key management personnel are described in note 19.

b) Related-party transactions

Sales of wheel and structural components were carried out in the normal course of business of the Company, its subsidiaries, associates, and joint ventures. These transactions have prices, payment terms and conditions agreed upon among the parties as if they were conducted at arm's length. The settlement terms of these operations range between 30 and 45 days, based on conditions agreed upon among the parties, and these transactions are settled in conformity with the other Company's transactions.

	09/30/2026		01/01/2026 to 09/30/2026	
	Assets	Liabilities	Profit or loss	
	Trade receivables	Trade payables	Sales	Purchases
Amsted-Maxion Fundição e Equipamentos Ferroviários S.A.	4,147	-	26,470	-
Iochpe-Maxion Austria and subsidiaries	42,106	308	93,478	-
Maxion Wheels do Brasil Ltda.	-	-	6,903	-
Maxion Montich S.A.	522	3	48,300	-
Total	**46,775**	**311**	**175,150**	**-**

	12/31/2025		01/01/2025 to 09/30/2025	
	Assets	Liabilities	Profit or loss	
	Trade receivables	Trade payables	Sales	Purchases
Amsted-Maxion Fundição e Equipamentos Ferroviários S.A.	2,969	-	28,232	-
Iochpe-Maxion Austria and subsidiaries	31,384	289	138,247	-
Maxion Wheels do Brasil Ltda.	-	-	3,151	11,070
Maxion Montich S.A.	212	-	77,124	-
Total	**34,565**	**289**	**246,754**	**11,070**

c) Sureties granted

Through its Parent, the Company maintains the following amounts as guarantees on transactions conducted by its subsidiaries and joint ventures, mainly related to the borrowings and financing disclosed in note 15:

Subsidiaries	09/30/2026	12/31/2025
Ingenieria y Maquinaria de Guadalupe, S.A. de C.V.	104,279	110,711
Iochpe-Maxion Austria GmbH	1,347,831	1,867,065
Maxion Wheels Aluminum India Pvt. Ltd.	8,954	29,109
Maxion Wheels de Mexico, S. de R.L. de C.V.	478,110	423,323
Maxion Wheels (Thailand) Co. Ltd.	4,677	15,721

d) Intercompany loans

The Company conducts its intercompany loans in accordance with prevailing market conditions. These transactions are carefully monitored and documented, following applicable accounting and tax standards and regulations. They are carried out in U.S. dollars (6.50% p.a.), Czech koruna (5.91% p.a.) and euros (4.60% p.a.).

11. Investments

a) Breakdown

	Parent		Consolidated	
	09/30/2026	12/31/2025	09/30/2026	12/31/2025
Interests in subsidiaries	4,762,790	4,628,472	-	-
Interests in associates	62,663	93,538	62,663	93,538
Interests in joint ventures	117,472	126,189	117,472	201,600
Subtotal - investments	**4,942,925**	**4,848,199**	**180,135**	**295,138**
Other investments	168	168	168	168
Total	**4,943,093**	**4,848,367**	**180,303**	**295,306**

b) Variation

	Balance at 12/31/2025	Capital increase (decrease)	Exchange rate changes on investments abroad	Equity pick-up	Dividend distribution	Other	Balance at 09/30/2026
Maxion Wheels do Brasil Ltda.	**367,221**	-	-	22,685	-	-	**389,906**
Maxion (Nantong) Wheels Co., Ltd.	**128,795**	-	(1,996)	6,289	-	-	**133,088**
Iochpe-Maxion Austria GmbH (v)	**4,132,457**	411,646	(337,107)	32,800	-	-	**4,239,796**
Polimetal S.A (iii)	**75,412**	-	(244)	(280)	-	(74,888)	**-**
DongFeng Maxion Wheels Limited (iv)	**27,293**	-	(920)	(9,236)	-	(17,137)	**-**
Maxion Montich S.A.	**126,189**	-	(15,544)	14,357	(7,530)	-	**117,472**
Amsted-Maxion Fundição e Equipamentos Ferroviários S.A.	**66,244**	-	-	16,763	(20,344)	-	**62,663**
Total (Parent) (i)	**4,848,199**	**411,646**	**(355,567)**	**83,658**	**(27,874)**	**(17,137)**	**4,942,925**
Total (Consolidated) (ii)	**295,138**	**-**	**(16,708)**	**21,604**	**(27,874)**	**(92,025)**	**180,135**

(i) The Parent's subtotal comprises investments in direct subsidiaries, associates and joint ventures. Polimetal is not included in this subtotal, as it is a subsidiary of Iochpe-Maxion Austria GmbH.

(ii) In the consolidated information, direct subsidiaries are fully consolidated and, therefore, only associates and joint ventures are included.

(iii) On May 21, 2026, following approval of the transaction by the competent regulatory authority, the Company, through its subsidiary Iochpe-Maxion Austria GmbH, obtained control of Polimetal and began consolidating it in the Company's financial statements.

(iv) During the period, the Company recognized an impairment loss related to the investment due to changes in the economic, financial and operational outlook of the associate.

(v) On July 8, 2026, a capital increase was made in the amount of R$411,646 (€80,000 thousand).

c) Information on subsidiaries, joint ventures and associates

	09/30/2026								
	Number of shares or units of interest (in lot of thousands	Equity interest (%)	Assets	Liabilities	Capital	Equity attributable to controlling interests	Non-controlling interests	Net revenue	Profit (loss) for the period
Maxion Wheels do Brasil Ltda.	326,187,994	100	504,250	114,344	326,188	389,906	-	444,427	22,685
Maxion (Nantong) Wheels Co., Ltd. (i)	-	100	193,331	60,243	463,144	133,088	-	86,104	6,289
Iochpe-Maxion Austria GmbH (i)	-	100	10,623,206	5,787,012	3,597,873	4,239,796	596,398	8,793,473	32,800
Polimetal S.A	206,068,407	50.1	247,949	102,815	10,503	72,712	72,422	84,864	(558)
DongFeng Maxion Wheels Limited (i)	-	50	155,006	120,732	186,911	34,274	-	22,470	(18,472)
Maxion Montich S.A.	2,813	50	353,196	118,073	9,504	234,943	180	288,333	28,714
Amsted-Maxion Fundição e Equipamentos Ferroviários S.A.	14,566,122	19.5	752,392	431,042	153,683	321,350	-	481,117	85,962

(i) According to the respective local laws, share capital is not represented by shares or units of interest.

In the nine-month period ended September 30, 2026, mandatory dividends amounting to R$53,192 (€8,800 thousand) were allocated to non-controlling shareholders in the indirect subsidiaries Maxion Inci Jant Sanayi, A.S. and Maxion Jantas Jant Sanayi ve Ticaret A.S., respectively. In July 2026, the indirect subsidiary Maxion Jantas Jant Sanayi ve Ticaret A.S. paid mandatory dividends in the amount of R$21,032 (€3,600 thousand).

12. Property, plant and equipment

a) Parent

	Buildings and improvements	Machinery and equipment	Land	Construction in progress (i)	Machinery spare parts	Tooling	Other	Total
Balance at 12/31/2024	312,617	646,851	26,452	113,788	21,148	6,348	68,583	1,195,787
Additions	-	-	-	83,834	-	-	25,295	109,129
Capitalized borrowing costs	-	-	-	7,829	-	-	-	7,829
Write-offs, net	(2)	(199)	-	-	-	(1)	(1,364)	(1,566)
Depreciation	(17,671)	(46,794)	-	-	(3,838)	(788)	(9,167)	(78,258)
Transfers	13,139	70,784	-	(83,885)	3,708	-	(5,580)	(1,834)
Balance at 12/31/2025	**308,083**	**670,642**	**26,452**	**121,566**	**21,018**	**5,559**	**77,767**	**1,231,087**
Additions	-	-	-	51,230	-	-	21,074	72,304
Capitalized borrowing costs	-	-	-	6,817	-	-	-	6,817
Write-offs, net	-	(259)	-	(17)	-	(7)	(543)	(826)
Depreciation	(13,524)	(38,354)	-	-	(3,161)	(562)	(7,480)	(63,081)
Transfers	14,976	105,298	1	(112,336)	3,323	637	(26,365)	(14,466)
Balance at 09/30/2026	**309,535**	**737,327**	**26,453**	**67,260**	**21,180**	**5,627**	**64,453**	**1,231,835**
At 12/31/2025								
Cost	543,144	1,349,594	26,452	121,566	38,624	20,766	219,409	2,319,555
Accumulated depreciation	(235,061)	(678,952)	-	-	(17,606)	(15,207)	(141,642)	(1,088,468)
Carrying amount, net	**308,083**	**670,642**	**26,452**	**121,566**	**21,018**	**5,559**	**77,767**	**1,231,087**
At 09/30/2026								
Cost	557,930	1,453,645	26,453	67,260	41,947	21,379	212,027	2,380,641
Accumulated depreciation	(248,395)	(716,318)	-	-	(20,767)	(15,752)	(147,574)	(1,148,806)
Carrying amount, net	**309,535**	**737,327**	**26,453**	**67,260**	**21,180**	**5,627**	**64,453**	**1,231,835**

b) Consolidated

	Buildings and improvements	Machinery and equipment	Land	Construction in progress (ii)	Machinery spare parts	Tooling	Other	Total
Balance at 12/31/2024	1,039,541	2,399,182	346,292	729,658	126,489	68,443	258,900	4,968,505
Additions	2,190	26,144	39	434,770	14,131	4,851	70,737	552,862
Capitalized borrowing costs	-	-	-	8,643	-	-	-	8,643
Write-offs, net	(4)	(1,426)	-	(2,065)	(4,022)	(94)	(1,763)	(9,374)
Depreciation	(59,316)	(303,296)	-	-	(42,023)	(22,275)	(40,889)	(467,799)
Transfers	26,927	184,112	(39)	(173,702)	13,251	6,349	(59,411)	(2,513)
Foreign exchange rates	(43,523)	(109,600)	(8,822)	(28,121)	(4,251)	(3,437)	(10,973)	(208,727)
Balance at 12/31/2025	**965,815**	**2,195,116**	**337,470**	**969,183**	**103,575**	**53,837**	**216,601**	**4,841,597**
Additions (iii)	577	4,722	-	259,688	9,828	4,735	35,334	314,884
Business combination additions (vi)	58,569	43,616	5,741	18,700	-	(2)	97	126,721
Capitalized borrowing costs (v)	-	-	-	6,817	-	-	-	6,817
Write-offs, net	-	(826)	-	(424)	(1,071)	(488)	(653)	(3,462)
Depreciation	(42,217)	(222,645)	-	-	(27,956)	(14,174)	(29,487)	(336,479)
Transfers (iv)	21,331	163,758	138	(160,814)	8,676	4,395	(52,113)	(14,629)
Foreign exchange rates	(53,063)	(113,960)	(28,726)	(63,626)	(6,411)	(4,060)	(16,386)	(286,232)
Balance at 09/30/2026	**951,012**	**2,069,781**	**314,623**	**1,029,524**	**86,641**	**44,243**	**153,393**	**4,649,217**
At 12/31/2025								
Cost	1,890,960	7,057,582	337,470	969,183	352,889	323,911	676,685	11,608,680
Accumulated depreciation	(925,145)	(4,862,466)	-	-	(249,314)	(270,074)	(460,084)	(6,767,083)
Carrying amount, net	**965,815**	**2,195,116**	**337,470**	**969,183**	**103,575**	**53,837**	**216,601**	**4,841,597**
At 09/30/2026								
Cost	1,897,387	6,910,130	314,623	1,029,524	342,969	312,522	605,441	11,412,596
Accumulated depreciation	(946,375)	(4,840,349)	-	-	(256,328)	(268,279)	(452,048)	(6,763,379)
Carrying amount, net	**951,012**	**2,069,781**	**314,623**	**1,029,524**	**86,641**	**44,243**	**153,393**	**4,649,217**

(i) As at September 30, 2026, these comprise: (1) buildings, amounting to R$4,559 (R$5,405 as at December 31, 2025); (2) machinery and equipment, amounting to R$48,548 (R$90,688 as at December 31, 2025); and (3) other assets, amounting to R$14,153 (R$25,473 as at December 31, 2025), related to the Cruzeiro unit.

(ii) As at September 30, 2026, these comprise: (1) buildings, amounting to R$4,684 (R$8,450 as at December 31, 2025); (2) machinery and equipment, amounting to R$982,651 (R$913,913 as at December 31, 2025); and (3) other assets, amounting to R$42,189 (R$46,820 as at December 31, 2025), mainly related to the Cruzeiro, Mexico and Turkey units.

(iii) Of the total additions in the period, most of the investments were made by the Turkey, Cruzeiro and Mexico units, amounting to R$98,780, R$56,896 and R$43,311, respectively.

(iv) In the period ended September 30, 2026, these comprise transfers between “Property, plant and equipment” and “Intangible assets” in the amount of R$(14,629). In the year ended December 31, 2025, these comprise transfers between “Property, plant and equipment” and “Intangible assets” in the amount of R$(2,513).

(v) In the period ended September 30, 2026, the Company capitalized borrowing costs in the amount of R$6,817 relating to finance costs associated with long-term projects to increase productive capacity and refurbish the Parent’s manufacturing areas. The Company capitalizes borrowing costs for all eligible assets, and the average rate of charges in the period ended September 30, 2026 was 13.91% p.a.

(vi) As disclosed in note 2 – Polimetal S.A.

13. Intangible assets - consolidated

Assets with finite useful lives	Customer relationship	Software	Land use rights	Trademark	Other	Total
Balance at 12/31/2024	77,668	67,548	26,498	82,154	422	254,290
Additions	-	1,109	-	-	-	1,109
Write-offs, net	-	(5)	-	-	-	(5)
Amortization	(10,872)	(9,170)	(418)	(11,500)	(161)	(32,121)
Transfers	-	2,503	-	239	(229)	2,513
Foreign exchange rates	117	(94)	(3,466)	125	(10)	(3,328)
Balance at 12/31/2025	**66,913**	**61,891**	**22,614**	**71,018**	**22**	**222,458**
Additions	-	1,124	-	-	-	1,124
Business combination additions (vi)	1,920	217	-	-	-	2,137
Write-offs, net	-	-	-	-	(26)	(26)
Amortization	(7,729)	(7,163)	(286)	(8,176)	(115)	(23,469)
Transfers	1	14,795	1	(1)	(167)	14,629
Foreign exchange rates	(5,988)	(367)	(1,975)	(6,759)	439	(14,650)
Balance at 09/30/2026	**55,117**	**70,497**	**20,354**	**56,082**	**153**	**202,203**
At 12/31/2025						
Cost	221,245	141,357	27,730	140,404	58,309	589,045
Accumulated amortization	(154,332)	(79,466)	(5,116)	(69,386)	(58,287)	(366,587)
Carrying amount, net	**66,913**	**61,891**	**22,614**	**71,018**	**22**	**222,458**
At 09/30/2026						
Cost	202,937	152,315	25,541	127,889	52,928	561,610
Accumulated amortization	(147,820)	(81,818)	(5,187)	(71,807)	(52,775)	(359,407)
Carrying amount, net	**55,117**	**70,497**	**20,354**	**56,082**	**153**	**202,203**

Assets with indefinite useful lives - Goodwill	Iochpe-Maxion Austria GmbH	Ingenieria y Maquinaria de Guadalupe, S.A. de C.V.	Meritor Comércio e Indústria de Sistemas Automotivos Ltda.	Iochpe Sistemas Automotivos de México S.A. de C.V.	Polimetal S.A.	Total
Balance at 12/31/2024	1,440,523	641,244	20,292	3,671	-	2,105,730
Foreign exchange rates	7,363	(71,443)	-	(409)	-	(64,489)
Balance at 12/31/2025	**1,447,886**	**569,801**	**20,292**	**3,262**	**-**	**2,041,241**
Business combination additions	-	-	-	-	13,170	13,170
Foreign exchange rates	(132,385)	(33,293)	-	(191)		(165,869)
Balance at 09/30/2026	**1,315,501**	**536,508**	**20,292**	**3,071**	**13,170**	**1,888,542**

(i) As disclosed in note 2 – Polimetal S.A.
(ii) Fair value uplift relating to Polimetal that will be allocated to identifiable assets and liabilities, as disclosed in note 2 – Polimetal S.A.

14. Right of use – consolidated

a) Right of use

Assets with finite useful lives	IT equipment	Properties	Machinery and equipment	Forklifts	Vehicles	Total
Balance at 12/31/2024	2,638	18,964	21,086	31,709	18,710	93,107
Additions	3,730	9,348	5,596	37,721	10,099	66,494
Write-offs, net	(73)	(497)	(227)	(5)	(236)	(1,038)
Amortization	(2,340)	(15,931)	(6,080)	(16,778)	(11,507)	(52,636)
Transfers	-	207	(6,542)	6,720	(385)	-
Foreign exchange rates	283	(1,247)	(457)	(451)	410	(1,462)
Balance at 12/31/2025	**4,238**	**10,844**	**13,376**	**58,916**	**17,091**	**104,465**
Additions	867	12,448	6,355	12,395	6,960	39,025
Write-offs, net	(24)	(271)	-	(10)	(72)	(377)
Amortization	(1,742)	(9,373)	(3,753)	(15,334)	(8,347)	(38,549)
Transfers	-	9	-	110	(119)	-
Foreign exchange rates	(270)	(769)	(590)	(3,485)	(896)	(6,010)
Balance at 09/30/2026	**3,069**	**12,888**	**15,388**	**52,592**	**14,617**	**98,554**

In the nine-month period ended September 30, 2026, the total cumulative expense on leases classified as short-term and low-value assets is R$26,801 (R$19,360 in the nine-month period ended September 30, 2025).

b) Lease liability

	Consolidated
Balance at 12/31/2024	103,258
New agreements	66,495
Payments	(53,336)
Interest accrued	13,549
Interest payment	(13,549)
Write-offs, net	1,320
Foreign exchange rates	(1,805)
Balance at 12/31/2025	**115,932**
New agreements	39,025
Payments	(39,666)
Interest accrued	8,202
Interest payment	(8,202)
Write-offs, net	(2,949)
Foreign exchange rates	(8,283)
Balance at 09/30/2026	**104,059**
Current	**41,671**
Non-current	**62,388**

As at September 30, 2026, the installments recorded in non-current liabilities mature as follows:

2027	12,118
2028	25,752
2029 and onwards	24,518
	62,388

15. Borrowings, financing and debentures – consolidated

	Currency	Average annual interest rate	Final maturity date	Amortized transaction cost	Unamortized transaction cost balance	09/30/2026	12/31/2025
Local currency							
FINEP (vii)	R$	TR +2.3% p.a	February 2041	89	(3,304)	200,367	65,762
Export Credit Note (NCE)	R$	CDI +0.9% p.a	August 2026	-	-	-	50,888
Total borrowings and financing - local currency	(i)			**89**	**(3,304)**	**200,367**	**116,650**
Foreign currency							
Bank Credit Note - EXIM (i) (iii)	US$	5.46% p.a	June 2029	455	(409)	563,585	594,013
Long-term borrowing (iv)	Rupee	1y MCLR +0.4% p.a	January 2026	229	-	-	216
Long-term borrowing (iv)	Rupee	8.38% p.a	February 2029	-	-	8,954	13,585
Long-term borrowing	Rupee	8,70% p.a.	March 2028	-	-	16,218	27,553
Sustainability-linked Notes Units	US$	5% p.a	May 2028	8,779	-	-	329,462
Sustainability-linked Notes Units (v)	Euro	3.5% p.a	May 2028	49,273	-	-	1,867,065
Syndicated loan	US$	SOFR 3m +2.75% p.a	July 2030	307	(4,647)	311,034	-
Syndicated loan - U.S. dollars swapped into euros (viii)	Euro	Euribor 3m +2.65% p.a	July 2030	-	-	631,365	-
Syndicated loan	Euro	Euribor 3m +2.55% p.a	July 2030	882	(14,918)	716,466	-
Working capital	US$	SOFR 3m +1.4% p.a	March 2028	-	-	271,355	204,572
Forfait transactions (ii)	US$	6.73% p.a	February 2026	-	-	-	35,897
Working capital	Euro	0% p.a	January 2027	-	-	665	1,465
Working capital	US$	5,14% p.a	December 2026	-	-	34,680	-
Working capital	Euro	3,48% p.a	December 2026	-	-	11,021	-
Working capital	ARS	25,00% p.a	December 2026	-	-	14,136	-
Working capital	Rupee	8.2% p.a	November 2026	-	-	6,025	28,781
Working capital (iv)	Rupee	7.12% p.a	May 2026	-	-	-	15,308
Working capital	Bath	2,61% a.a	October 2026	-	-	4,677	15,721
Total borrowings and financing - foreign currency				**59,925**	**(19,974)**	**2,590,181**	**3,133,638**
Total borrowings and financing				**60,014**	**(23,278)**	**2,790,548**	**3,250,288**
Debentures							
13th issue simple debentures - single series	R$	CDI +1.6% p.a	April 2030	1,856	(2,750)	804,144	775,780
14th issue simple debentures - single series	R$	CDI +1.35% p.a	October 2028	1,932	(2,101)	801,421	772,962
15th issue simple debentures - single series	R$	CDI +1.55% p.a	February 2030	940	(1,927)	509,427	530,520
16th issue simple debentures - single series	R$	CDI +1.45% p.a	June 2030	387	(1,089)	313,479	301,996
17th issue simple debentures - single series	R$	CDI +1.60% p.a	July 2030	192	(2,946)	411,253	
Total debentures (i) (vi)				**5,307**	**(10,813)**	**2,839,724**	**2,381,258**
Total borrowings, financing and debentures				**65,321**	**(34,091)**	**5,630,272**	**5,631,546**
Current liabilities						263,865	368,027
Unamortized costs						(9,016)	(11,831)
Total						**254,849**	**356,196**
Non-current liabilities						5,400,498	5,295,883
Unamortized costs						(25,075)	(20,533)
Total						**5,375,423**	**5,275,350**

(i) The Parent's borrowings, financing and debentures.

(ii) The Company is a party to payment agreements with financial institutions and supplier finance (*forfait*) agreements that allow certain suppliers to assign their receivables from the Company, subject to acceptance by the financial institutions of whether to acquire those receivables. Until settlement, these transactions have no cash effect, as shown in note 30. In the period ended September 30, 2026, the Company did not enter into any transactions of this nature.

(iii) Borrowing entered into directly with the National Bank for Social and Economic Development (BNDES), designated as a hedging instrument to hedge the net investment in subsidiary Iochpe Sistemas Automotivos de México, S.A. de C.V., whose functional currency is the U.S. dollar, to mitigate the Company's exposure to foreign exchange risk on this investment. Further details are provided in note 25 – Risk management. This financing is collateralized by the property, plant and equipment of the Cruzeiro plant.

(iv) As at September 30, 2026, the balance of borrowings guaranteed by the Company for subsidiary Maxion Wheels Aluminum India Pvt. Ltd. is R$8,954.

(v) To mitigate foreign exchange risk, subsidiary Iochpe-Maxion Austria entered into a derivative financial instrument, which was derecognized in July 2026 due to the early redemption of the *Sustainability-linked Notes Units*. Further details are provided in the "*Sustainability-linked Notes Units*" section below.

(vi) See further details in the "Debentures" section.

(vii) This refers to the first and second cash disbursements, in the amounts of R$66,723 and R$136,586, respectively, under the agreement entered into with the Brazilian Innovation Agency (FINEP), to finance expenses incurred in preparing and implementing the strategic innovation plan approved by FINEP, totaling R$357,287, with a four-year grace period. The plan covers the search for new materials, special processes used in electrification, recycling and digital transformation.

(viii) To mitigate foreign exchange risk, subsidiary Iochpe-Maxion Austria entered into a derivative financial instrument. Further details are provided in the "*Syndicated loan*" section below and in note 25 – Risk management.

As at September 30, 2026, the installments recorded in noncurrent liabilities mature as follows:

	Parent	Consolidated
2027	**374,454**	**378,171**
2028	**1,041,272**	**1,317,229**
2029	**808,444**	**808,483**
2030	**1,062,652**	**2,703,069**
2031	**16,571**	**16,571**
2032 onwards	**151,902**	**151,900**
Total	**3,455,295**	**5,375,423**

Foreign currency-denominated working capital loans held by foreign subsidiaries are collateralized by the Company's guarantees in the net amount of R$276,032 (R$235,601 as at December 31, 2025).

Debentures

Debentures were subscribed at the unit par value, paid in local currency, in cash, upon subscription, with interest repaid on a semiannual basis. Details are as follows:

Debentures	Category	Principal amount upon issuance	Issuance date	Final maturity	Final charges	Amount at 09/30/2026
13th issue simple debentures - single series	Simple	750,000	04/02/2024	04/02/2030	100% CDI +1,60% p.a.	**804,144**
14th issue simple debentures - single series	Simple	750,000	10/10/2024	10/10/2028	100% CDI +1,35% p.a.	**801,421**
15th issue simple debentures - single series	Simple	500,000	02/05/2025	02/05/2030	100% CDI +1,55% p.a.	**509,427**
16th issue simple debentures - single series	Simple	300,000	06/04/2025	06/04/2030	100% CDI +1,45% p.a.	**313,479**
17th issue simple debentures - single series	Simple	400,000	07/07/2026	07/07/2030	100% CDI +1,60% p.a.	**411,253**

In February 2025, the Company carried out the 15th issuance of simple debentures, without financial *covenants*, and the early redemption of all debentures of its 12th issuance, resulting in the cancellation of those debentures and the extinguishment of all obligations of the Company related to that issuance, as disclosed in note 34 – Subsequent events presented in the financial statements as at December 31, 2025.

On June 4, 2025, the Company carried out the 16th issuance of 300,000 simple debentures, nonconvertible into shares, unsecured, in a single series, with a unit par value of R$1, totaling R$300,000, maturing on June 4, 2030 and bearing semiannual interest equivalent to 100% of the CDI plus 1.45% per annum, based on a 252-business-day year.

On July 7, 2026, the Company completed its 17th issuance of 400,000 simple debentures, nonconvertible into shares, unsecured, in a single series, with a unit par value of R$1, totaling R$400,000, maturing on July 7, 2030 and bearing semiannual interest equivalent to 100% of the CDI plus 1.60% per annum, based on a 252-business-day year.

Covenants

In the nine-month period ended September 30, 2026 and up to the date of approval of this individual and consolidated interim financial information, the Company was compliant with all such covenants.

Sustainability-linked Notes Units

On July 24, 2026, the Company completed the early redemption in full of the Sustainability-linked Notes Units issued by its subsidiaries Iochpe-Maxion Austria GmbH and Maxion Wheels de México, S. de R.L. de C.V., which were originally scheduled to mature in 2028, with a principal amount of US$400,000 thousand. The voluntary redemption was carried out in accordance with the terms of the notes units at a redemption price equal to 100.625% of the principal amount redeemed, plus accrued and unpaid interest up to the redemption date. A portion of the exposure associated with this debt had been hedged through a Cross Currency Swap designated as a cash flow hedge for hedge accounting purposes (note 25). As a result of the early settlement of the hedged item, the hedging relationship no longer met the continuity requirements of IFRS 9, resulting in the discontinuation of hedge accounting and the derecognition of the related hedging relationship.

Syndicated loan

On July 6, 2026, the Company obtained a syndicated loan through its direct subsidiary Iochpe Maxion Austria GmbH and its indirect subsidiary Maxion Wheels de Mexico, S. de R.L. de C.V., involving four banks, in the amounts of €122,872 thousand and US$180,000 thousand, with final maturity on July 6, 2030. The financing bears floating interest based on Term SOFR plus a margin of 2.75% per annum for the U.S. dollar tranche and EURIBOR plus a margin of 2.55% per annum for the euro tranche during the first three years of the transaction. In addition, to mitigate foreign exchange exposure associated with the U.S. dollar-denominated portion of the financing disbursed to Iochpe Maxion Austria GmbH, the Company entered into a Cross Currency Interest Rate Swap derivative contract. Through this transaction, the Company converts the cash flows of the debt originally denominated in U.S. dollars into euros, including principal and finance charges, aligning the currency and financial structure of the liability with the functional currency of its direct subsidiary. The derivative transaction is aligned with the Company's financial risk management strategy, and its effects are recognized in accordance with the requirements of IFRS 9 / CPC 48.

Credit facilities

The Company contracted revolving credit facilities (*"Revolving Credit Facility"*) in the amount of R$550,000, maturing within three years. As at September 30, 2026, the facilities were available but undrawn. In the third quarter of 2026, the agreements were renewed, with maturities extended to June and July 2029.

In August 2024, the Company entered into a loan agreement for R$210,000 with Agência Especial de Financiamento Industrial S.A. (FINAME). This credit facility has a seven-year repayment term and a two-year grace period, but had not been drawn down as at the date of publication of this interim financial information.

16. Trade payables

	Parent		Consolidated	
	09/30/2026	12/31/2025	09/30/2026	12/31/2025
In Brazil	363,061	344,180	403,691	375,571
Abroad	6,979	2,393	1,997,870	1,574,985
Related parties (note 10.b)	311	289	3	-
Total	**370,351**	**346,862**	**2,401,564**	**1,950,556**

17. Provision for labor, tax and civil risks

The Company and its subsidiaries are parties to lawsuits and administrative proceedings before various courts and governmental bodies, arising in the normal course of business and involving tax, labor, civil and other matters.

Management, based on information from its legal counsel, analyzed ongoing proceedings and recognized provisions in an amount considered sufficient to cover the probable estimated outflow of resources required to settle the ongoing cases, which are presented below together with variations in the period:

	Parent				Consolidated			
	Labor	Tax	Civil	Total	Labor	Tax	Civil	Total
Balance at 12/31/2024	**4,485**	**47,599**	**575**	**52,659**	**13,369**	**48,633**	**575**	**62,577**
Additions	9,843	1,667	5	11,515	19,878	1,948	8	21,834
Payments	(4,025)	(9,442)	(428)	(13,895)	(12,970)	(10,149)	(428)	(23,547)
Reversal	(2,697)	(15,602)	(9)	(18,308)	(6,107)	(15,804)	(12)	(21,923)
Monetary adjustments	522	3,012	51	3,585	826	3,100	51	3,977
Foreign exchange rates	-	-	-	-	(849)	(29)	-	(878)
Balance at 12/31/2025	**8,128**	**27,234**	**194**	**35,556**	**14,147**	**27,699**	**194**	**42,040**
Additions	7,563	23,233	3	30,799	13,055	23,233	88,783	125,071
Business combination additions (i)	-	-	-	-	280	-	-	280
Payments	(4,236)	(4,748)	(4)	(8,988)	(7,853)	(4,748)	(4)	(12,605)
Reversal	(1,923)	(18)	-	(1,941)	(4,215)	(18)	-	(4,233)
Monetary adjustments	553	3,295	24	3,872	701	3,310	24	4,035
Foreign exchange rates	-	-	-	-	(167)	(20)	(615)	(802)
Balance at 09/30/2026	**10,085**	**48,996**	**217**	**59,298**	**15,948**	**49,456**	**88,382**	**153,786**

(vii) As disclosed in note 2 – Polimetal S.A.

Company and its subsidiaries are parties to labor, tax and civil lawsuits involving contingent liabilities for which a provision was not recorded since they involve a likelihood of loss classified by Management and its legal counsel either as possible or remote.

As at September 30, 2026, in the consolidated, these lawsuits whose likelihood of loss is classified as possible are presented below, together with the information on the main cases:

	Parent		Consolidated	
	09/30/2026	12/31/2025	09/30/2026	12/31/2025
Labor	174,738	114,354	206,878	141,024
Tax	744,543	638,924	782,544	678,095
Civil	936	950	7,750	7,090
Total	**920,217**	**754,228**	**997,172**	**826,209**

(a) Tax Execution No. 1501364-13.2024.8.26.0156, deriving from the administrative tax proceeding No. 3.127.787-1, tax assessment notice, filed against the Company, which addresses: (i) the alleged failure to issue tax papers (invoices) on shipment of goods arising on alleged inventory differences, determined based on a tax inventory-taking, in return from manufacturing shipments; (ii) the alleged receipt of goods without tax documentation (invoices) arising on alleged inventory differences, determined based on a tax inventory-taking, in return from manufacturing shipments; (iii) the utilization of ICMS credits claimed on acquisitions from entities subject to Simples (simplified taxation regime); and (iv) the alleged delivery of a digital file (SINTEGRA file) non-compliant with the required statutory template or format. Item (i) of the abovementioned tax assessment notice was definitely cancelled at administrative level. On October 31, 2023, a decision partially favorable to the Company was handed down, in view of the remaining items of the tax assessment notice, with limitation of the amount required as interest capped to the SELIC rate. In light of the final administrative decision, the Company continues to defend its interest before the courts, in the case records of the tax execution filed by the Public Finance Department of the State of São Paulo on April 23, 2024. A guarantee has been provided and objections to tax enforcement have been filed. A first-instance decision on the objections is currently pending, and the tax enforcement proceedings remain stayed. The total amount discussed classified as possible loss is R$177,036.

(b) Tax assessment notices issued by the State Finance Department of Rio de Janeiro against the Company in November 2021 and July 2026, relating to the periods from January 2016 to September 2021 and from October 2021 to March 2022, under the allegation of non-compliance with the regulatory requirements set forth in SEFAZ Resolution 905/2015 for application of the special ICMS deferral regime established in State Law 6,953/2015 on sales from the Resende branch, upon collection of the ICMS for the period and imposition of 75% fine; administrative defenses were filed and first-instance decisions are pending, and the total amount discussed classified as possible loss is R$249,114.

(c) Administrative proceedings No. 16048.720140/2017-48 and No. 16048.720.402/2017-74, which address: (i) the collection of IRPJ for the alleged undue deduction of income tax paid abroad for calendar year 2012; and (ii) the collection of CSLL as a result of the IRPJ due as alleged in item (i) above, both plus interest and assessment fine of 75%, plus separate fine. Administrative defenses were filed, and decisions partially favorable to the Company were handed down by the administrative lower court, and the case is pending appellate court decision on the appeals filed by the National Treasury and the Company. The total amount discussed classified as possible loss is R$91,925.

(d) Administrative proceeding no. 15746.721107/2025-13, which addresses the collection of amount in addition to GILRAT at 6% for financing of the 25-year special retirement

as a result of the exposure of employees to harmful noise, allegedly not neutralized, at the Company's manufacturing facilities, from 01/01/2021 to 12/31/2021. Following dismissal of the objection, the Company will continue to defend its interests at the second administrative instance. The total amount discussed classified as possible loss is R$46,291.

(e) Administrative proceeding no. 15746-725.694/2023-40, which addresses the collection of amount in addition to GILRAT at 6% for financing of the 25-year special retirement as a result of the exposure of employees to harmful noise, allegedly not neutralized, at the Company's manufacturing facilities, from 01/01/2019 to 12/31/2020. Following dismissal of the Company's administrative defense, a voluntary appeal was filed and is pending judgment. The total amount discussed classified as possible loss is R$40,408.

(f) Administrative proceedings no. 13881.720061/2015-55, no. 10865-720.674/2020-60, n. 13603-720.924/2020-31 e nº 10860-720.538/2020-10, which addresses the collection of taxes related to unapproved compensations, due to the alleged lack of proof of payment of credits related to the CACEX Fee, plus interest and an official fine of 20%. The objection was dismissed, and the Company appealed for review in the second administrative instance, with the total amount in dispute classified as a possible loss amounting to R$35,541.

Regarding labor-related lawsuits, the main topics addressed concern hazard and unsanitary work bonuses, recognition of job security guarantees, lawsuits against third parties/service providers seeking joint/subsidiary liability of the Company and/or its subsidiaries, and compensation claims arising from typical workplace accidents or occupational diseases. However, there are no lawsuits with individually significant risk of loss.

In June 2022, the premises of Maxion Wheels Holding GmbH (an indirect subsidiary of the Company) in Königswinter, Germany, were inspected by the German antitrust authority (Bundeskartellamt – "BKartA") in connection with an investigation into suspected noncompliance with certain competition rules.

In January 2026, Maxion Wheels Holding GmbH received formal notice from the BKartA alleging noncompliance with certain competition rules in connection with the sale of aluminum wheels for light vehicles during a specified, limited period. The subsidiary has taken, and will continue to take, the appropriate measures to ensure the proper conduct of the administrative proceeding before the competent authority.

Based on management's assessment of new information available, including the opinion of external legal counsel regarding the proceeding, an outflow of resources is considered probable, although its timing of disbursement and final amount remain uncertain. In this context, in compliance with CPC 25 – Provisions, Contingent Liabilities and Contingent Assets, the Company recognized, in the consolidated interim financial statements for the nine-month period ended September 30, 2026, a provision in the estimated amount of €15 million, equivalent to

R$88,780. Recognition of the provision does not constitute an admission of liability or prejudge the outcome of the proceeding, which remains ongoing and is nonpublic. In accordance with CPC 25.92, no further disclosures are being made so as not to adversely affect the Company's interests. The Company will continue to monitor developments in this matter and reassess it as new information becomes available.

Judicial deposits related to the provision - consolidated

These represents restricted assets of the Company and its subsidiaries referring to amounts deposited for filling with the courts lawsuits that present probable estimated outflow of resources required to settle the ongoing cases, which will be held by courts until a final decision of the related litigation is reached. At September 30, 2026, totaled R$48,286 (R$26,619 as af December 31, 2025).

18. Equity

a) Capital

As at September 30, 2026, the Company's share capital is R$1,576,954,290.05 (one billion, five hundred seventy-six million, nine hundred fifty-four thousand, two hundred ninety reais and five cents), fully subscribed and paid in, divided into 153,719,601 (one hundred fifty-three million, seven hundred nineteen thousand, six hundred one) registered, book-entry common shares with no par value.

Under its bylaws, the Company may, by resolution of the Board of Directors and without amending the bylaws, increase its share capital through the issuance of up to 82,000,000 new registered common shares with no par value. Of this total limit, 58,856,229 shares have already been issued, leaving 23,143,771 shares available for issuance.

Within the limit of its authorized capital and in accordance with the plan approved by the Shareholders' General Meeting, the Company may grant options to purchase its shares to its management, employees or individuals who provide services to the Company, pursuant to paragraph 3 of article 168 of Law No. 6,404/76.

b) Treasury shares

As at September 30, 2026 and December 31, 2025, the Company held 3,949,827 common shares amounting to R$62,353 as a commitment under the long-term incentive program.

The market value of these common shares held in treasury totaled R$36,536, based on the share price of R$9.25 as at September 30, 2026.

c) Allocation of profit

The guidelines for allocation of profit for the year are consistent with, and should be read together with, the information presented in note 21 to the financial statements as at December 31, 2025.

d) Other information on equity

The following information is consistent with, and should be read together with, the information presented in note 21 to the financial statements as at December 31, 2025:

- Statutory reserve for investment and working capital
- Valuation adjustments to equity
- Legal reserve
- Capital reserve

19. Long-term incentive plan

The rules of the long-term incentive plan ("Program") granted to the Company's executives were disclosed in the financial statements for the year ended December 31, 2025 (note 22).

On January 29, 2026, the Board of Directors approved the long-term incentive program relating to the results for 2026 ("2026 Program"). Each unit granted is equivalent to R$9.90. The terms and conditions are substantially the same as those presented for the other plans, as disclosed in the financial statements for the year ended December 31, 2025.

The settlement dates for each program are as follows:

Program	Tranche	Maturity	Outstanding RSU and PS
RSU – 2023	33.3%	03/20/2027	144,508
RSU – 2024	33.3%	03/20/2027	153,845
RSU – 2024	33.3%	03/20/2028	150,785
PS – 2024	100.0%	03/20/2028	340,187
RSU – 2025	33.4%	03/20/2027	167,940
RSU – 2025	33.3%	03/20/2028	166,611
RSU – 2025	33.3%	03/20/2029	166,197
RSU – 2026	33.4%	03/20/2028	221,442
RSU – 2026	33.3%	03/20/2029	220,320
RSU – 2026	33.3%	03/20/2030	220,090
PS – 2026	100.0%	03/20/2030	658,860

As at September 30, 2026, the total provision is R$11,404 in the Parent (R$13,587 as at December 31, 2025) and R$15,167 in the consolidated information (R$21,908 as at December 31, 2025), recorded under "Other payables". Treasury shares held for use in funding payments under the 2023, 2024, 2025 and 2026 Programs are presented in note 18.b).

20. Finance income (cost)

	Parent		Consolidated	
	07/01/2026 to 09/30/2026	07/01/2025 to 09/30/2025	07/01/2026 to 09/30/2026	07/01/2025 to 09/30/2025
Finance income:				
Income from short-term investments	18,220	18,821	27,215	25,525
Financial gain on lawsuits	1,881	1,434	1,908	1,489
Finance income on PIS and COFINS credit	-	37	1,402	1,130
Monetary adjustment to IRPJ/CSLL credits	767	2,839	899	2,846
Monetary adjustment - court-ordered debt payments (i)	1,145	750	1,333	1,003
Other	3,487	162	3,353	1,637
Total	**25,500**	**24,043**	**36,110**	**33,630**
Finance costs:				
Interest expense and finance charges	(118,818)	(113,001)	(157,094)	(143,234)
Pension plan interest	-	-	(4,860)	(5,700)
Monetary adjustment of provisions for risks	(1,545)	(1,046)	(1,592)	(1,122)
Tax on financial transactions (IOF)	(5,094)	(968)	(5,229)	(1,058)
Amortized cost of debenture issues	(850)	(681)	(850)	(681)
Amortized cost (Sustainability-linked Notes Units)	-	-	(13,041)	(2,192)
Banking expenses	(2,185)	(1,956)	(9,503)	(6,824)
Other	(2,252)	(1,741)	(33,383)	(4,828)
Total	**(130,744)**	**(119,393)**	**(225,552)**	**(165,639)**

	Parent		Consolidated	
	01/01/2026 to 09/30/2026	01/01/2025 to 09/30/2025	01/01/2026 to 09/30/2026	01/01/2025 to 09/30/2025
Finance income:				
Income from short-term investments	53,601	48,976	73,904	69,378
Financial gain on lawsuits	4,912	3,954	4,994	4,095
Finance income on PIS and COFINS credit	-	1,272	4,437	4,497
Monetary adjustment to IRPJ/CSLL credits	3,696	7,680	3,964	7,881
Monetary adjustment - court-ordered debt payments (i)	2,297	2,069	2,854	9,938
Other	4,734	1,550	5,132	6,295
Total	**69,240**	**65,501**	**95,285**	**102,084**
Finance costs:				
Interest expense and finance charges	(323,492)	(314,675)	(420,408)	(407,216)
Pension plan interest	-	-	(15,249)	(17,751)
Monetary adjustment of provisions for risks	(3,873)	(2,854)	(4,034)	(3,185)
Tax on financial transactions (IOF)	(6,005)	(1,425)	(6,294)	(1,578)
Amortized cost of debenture issues	(2,165)	(2,227)	(2,165)	(2,227)
Amortized cost (Sustainability-linked Notes Units)	-	-	(19,307)	(6,753)
Banking expenses	(6,116)	(6,072)	(22,986)	(21,462)
Other	(7,714)	(29,781)	(45,298)	(33,630)
Total	**(349,365)**	**(357,034)**	**(535,741)**	**(493,802)**

(i) Monetary adjustment and interest, pursuant to final and unappealable court decisions.

21. Exchange rate variation, net

	Parent		Consolidated	
	07/01/2026 to 09/30/2026	07/01/2025 to 09/30/2025	07/01/2026 to 09/30/2026	07/01/2025 to 09/30/2025
Trade receivables	(704)	(972)	(15,767)	14,506
Borrowing and financing	1,137	74	(5,282)	(224)
Trade payables	1,395	224	13,118	(18,044)
Short-term investments	-	-	(1,331)	(1,285)
Derivatives	-	-	2,739	(6,077)
Other	19	(138)	2,869	(1,433)
Total	**1,847**	**(812)**	**(3,654)**	**(12,557)**

	Parent		Consolidated	
	01/01/2026 to 09/30/2026	01/01/2025 to 09/30/2025	01/01/2026 to 09/30/2026	01/01/2025 to 09/30/2025
Trade receivables	(2,288)	(3,268)	(36,627)	(10,263)
Borrowing and financing	804	(2,396)	(4,787)	4,332
Trade payables	96	322	10,996	(12,402)
Short-term investments	-	-	(319)	(12,357)
Derivatives	-	-	10,751	(11,165)
Other	154	(530)	4,023	(2,356)
Total	**(1,234)**	**(5,872)**	**(15,963)**	**(44,211)**

22. Net sales and services revenue

	Parent		Consolidated	
	07/01/2026 to 09/30/2026	07/01/2025 to 09/30/2025	07/01/2026 to 09/30/2026	07/01/2025 to 09/30/2025
Gross revenue from sales and services	1,301,409	1,378,482	4,668,170	4,070,243
Revenue deductions:				
Taxes on sales	(221,510)	(231,271)	(258,380)	(263,228)
Discounts, returns and cancelations	(4,824)	(4,108)	(4,884)	(4,616)
Total	**1,075,075**	**1,143,103**	**4,404,906**	**3,802,399**

	Parent		Consolidated	
	01/01/2026 to 09/30/2026	01/01/2025 to 09/30/2025	01/01/2026 to 09/30/2026	01/01/2025 to 09/30/2025
Gross revenue from sales and services	3,659,978	3,861,190	12,982,697	12,628,263
Revenue deductions:				
Taxes on sales	(623,210)	(649,955)	(720,513)	(738,991)
Discounts, returns and cancelations	(11,111)	(7,098)	(37,475)	(41,855)
Total	**3,025,657**	**3,204,137**	**12,224,709**	**11,847,417**

23. Expenses and costs by nature

	Parent		Consolidated	
	07/01/2026 to 09/30/2026	07/01/2025 to 09/30/2025	07/01/2026 to 09/30/2026	07/01/2025 to 09/30/2025
Raw materials	(492,662)	(537,825)	(2,269,403)	(1,883,952)
Salaries and benefits	(262,891)	(265,596)	(871,593)	(801,228)
Supplies/maintenance	(57,978)	(57,683)	(283,749)	(266,874)
Electric power	(21,043)	(23,020)	(155,836)	(148,870)
Depreciation and amortization	(24,391)	(21,731)	(126,415)	(138,523)
Third-party services	(35,410)	(33,005)	(93,399)	(89,130)
Freight	(14,774)	(16,779)	(85,476)	(83,578)
Management fees	(8,737)	(7,301)	(8,737)	(7,301)
Transportation/communication	(10,210)	(9,791)	(24,513)	(20,295)
Other costs and expenses	(16,338)	(23,036)	(122,677)	(112,563)
Total	**(944,434)**	**(995,767)**	**(4,041,798)**	**(3,552,314)**
Classified as:				
Costs of sales and services	(888,957)	(940,583)	(3,817,721)	(3,342,084)
Selling expenses	(1,314)	(3,870)	(23,259)	(21,768)
General and administrative expenses	(45,426)	(44,013)	(192,081)	(181,161)
Management fees	(8,737)	(7,301)	(8,737)	(7,301)
Total	**(944,434)**	**(995,767)**	**(4,041,798)**	**(3,552,314)**

	Parent		Consolidated	
	01/01/2026 to 09/30/2026	01/01/2025 to 09/30/2025	01/01/2026 to 09/30/2026	01/01/2025 to 09/30/2025
Raw materials	(1,402,587)	(1,519,907)	(6,236,235)	(5,911,540)
Salaries and benefits	(766,243)	(788,010)	(2,527,875)	(2,515,890)
Supplies/maintenance	(170,699)	(175,555)	(796,813)	(810,800)
Electric power	(57,098)	(67,443)	(439,168)	(455,948)
Depreciation and amortization	(72,317)	(64,749)	(398,451)	(419,478)
Third-party services	(102,604)	(101,894)	(264,017)	(266,931)
Freight	(37,940)	(48,621)	(251,994)	(272,983)
Management fees	(26,493)	(24,909)	(26,493)	(24,909)
Transportation/communication	(28,094)	(27,955)	(62,186)	(60,212)
Other costs and expenses	(53,435)	(67,942)	(355,447)	(350,413)
Total	**(2,717,510)**	**(2,886,985)**	**(11,358,679)**	**(11,089,104)**
Classified as:				
Costs of sales and services	(2,558,985)	(2,716,733)	(10,710,443)	(10,408,753)
Selling expenses	(1,585)	(8,130)	(60,341)	(68,246)
General and administrative expenses	(130,447)	(137,213)	(561,402)	(587,196)
Management fees	(26,493)	(24,909)	(26,493)	(24,909)
Total	**(2,717,510)**	**(2,886,985)**	**(11,358,679)**	**(11,089,104)**

(i) As disclosed in note 10a.

24. Other operating income (expenses)

	Parent		Consolidated	
	07/01/2026 to 09/30/2026	07/01/2025 to 09/30/2025	07/01/2026 to 09/30/2026	07/01/2025 to 09/30/2025
Restructuring costs (i)	(4,000)	(10,409)	(5,431)	(31,497)
(Allowance) reversals for labor, tax and civil contingencies	(5,279)	(2,518)	(94,521)	(3,129)
Other operating income (expenses)	(2,896)	(10,309)	(13,951)	(4,722)
Total	**(12,175)**	**(23,236)**	**(113,903)**	**(39,348)**

	Parent		Consolidated	
	01/01/2026 to 09/30/2026	01/01/2025 to 09/30/2025	01/01/2026 to 09/30/2026	01/01/2025 to 09/30/2025
Impairment lost in associate	(3,285)	-	(3,285)	-
Restructuring costs (i)	(12,829)	(12,471)	(16,735)	(41,385)
(Allowance) reversals for labor, tax and civil contingencies (iv)	(28,858)	(5,259)	(120,837)	(10,841)
Gain in control acquisition	-	-	20,109	-
Other operating income (expenses)	8,602	(2,282)	(4,513)	4,293
Total	**(36,370)**	**(20,012)**	**(125,261)**	**(47,933)**

(i) Due to the reduction in production volumes at certain locations, some departments underwent structural reorganization.
(ii) During the period, the Company recognized an impairment loss related to the investment due to changes in the economic, financial and operational outlook of the associate.
(iii) As disclosed in note 2 – Polimetal S.A.
(iv) As disclosed in note 17.

25. Risk management and financial instruments

a) General considerations and policies

The general considerations and policies for risk and financial instrument management are described in note 28 to the financial statements for the year ended December 31, 2025, which should be read together.

b) Credit risk management

Credit risks are described in note 28 to the financial statements for the year ended December 31, 2025, which should be read together.

Liquidity risk and interest rates

Liquidity and interest rate risks are described in note 28 to the financial statements for the year ended December 31, 2025, which should be read together.

Foreign currency risk

As at September 30, 2026, the Company had assets denominated in foreign currencies higher than liabilities in amounts corresponding to R$50,425 in the Parent and R$8,323 in the consolidated. The geographic diversification of businesses has allowed natural hedge and greater stability to the Company's results in relation to borrowings and other payables in foreign currency.

	Parent		Consolidated	
	09/30/2026	12/31/2025	09/30/2026	12/31/2025
Assets:				
Trade receivables (i)	16,478	13,628	1,570,123	1,184,318
Derivative financial instruments	-	-	9,262	74,325
Foreign related parties	42,106	31,384	-	-
Total assets	**58,584**	**45,012**	**1,579,385**	**1,258,643**
Liabilities:				
Borrowings and financing (ii)	563,585	594,013	2,590,181	3,133,638
Trade payables (iii)	6,979	2,393	1,997,870	1,574,985
Derivative financial instruments	-	-	6,001	1,023
Foreign related parties	308	289	-	-
Total liabilities	**570,872**	**596,695**	**4,594,052**	**4,709,646**
Net exposure	(512,288)	(551,683)	(3,014,667)	(3,451,003)
(-) Foreign subsidiaries with local functional currency	-	-	2,460,278	2,868,214
(-) Hedge of net investments abroad	562,712	593,109	562,712	593,109
Total exposure for sensitivity analysis purposes	**50,424**	**41,426**	**8,323**	**10,320**

(i) In the consolidated information, as at September 30, 2026, 80.4% (88.8% as at December 31, 2025) relates to trade receivables held by foreign subsidiaries, denominated in U.S. dollars, euros, yuan, baht and rupees.

(ii) In the consolidated information, as at September 30, 2026, 46.0% of the total balance of borrowings and financing (55.6% as at December 31, 2025) relates to borrowings and financing contracted in the local currencies of foreign subsidiaries, denominated in U.S. dollars, euros, yuan, baht and rupees, as presented in note 15.

(iii) In the consolidated information, as at September 30, 2026, 83.2% (80.7% as at December 31, 2025) relates to trade payables held by foreign subsidiaries, denominated in U.S. dollars, euros, yuan, baht and rupees.

As at September 30, 2026, part of these exposures is hedged through cross currency swap derivatives designated as cash flow hedges, as shown below:

Cash flow hedge:

Hedging instruments	Hedged item	Hedged risk	Hedge period	Notional value - asset position (US$)	Notional value - liability position (EUR)	Fair value (EUR) as at 9/30/26	Fair value (R$) as at 9/30/26	Cash flow hedge balance (R$) as at 9/30/2026	Cash flow hedge balance (R$) as at 12/31/2025
Cross-Currency Swap - US$/EUR	Syndicated Loan	Foreign exchange risk – principal and interest	07/06/2026 to 07/05/2030	120,000 thousand	105,148 thousand	272	1,596	(4,244)	-

Foreign investment hedge:

On December 2023 and June 2024, borrowings were taken in the amounts of US$80,000 thousand and US$27,791 thousand, respectively, designated as hedging instrument to hedge the net investment in subsidiary Iochpe Sistemas Automotivos de México, S.A. de C.V, whose functional currency is the US dollar. Exchange gains and losses arising from these financial liabilities are transferred to “other comprehensive income” to offset any gains and losses on the translation of the net investments in the subsidiary. The Company established the coverage ratio of 100% for the hedge relationship, as the underlying risk of the hedging instrument is identical to the hedged item component.

Hedging instruments	Hedged item	Hedged risk	Hedge period	Notional of hedge instruments (USD)	Hedged item demmed notional (USD)	Hedge balance (R$) as of 9/30/2026	Hedge balance (R$) as of 12/31/2025
Foreign currency denominated borrowings (US$)	Iochpe Sistemas Automotivos de México, S.A. de C.V.	Foreign exchange risk	12/22/2023 to 12/15/2028	80,000 thousand	80,000 thousand	(27,592)	(50,152)
Foreign currency denominated borrowings (US$)	Iochpe Sistemas Automotivos de México, S.A. de C.V.	Foreign exchange risk	6/27/2024 to 6/15/2029	27,971 thousand	27,971 thousand	8,040	203

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The gain or loss on the hedging instrument recognized in other comprehensive income corresponds to the cumulative exchange rate changes on the principal of those borrowings and is the parameter used to measure the effectiveness of the hedging strategy.

Subsidiaries Maxion Jantas Jant Sanayi ve Ticaret A.S. and Maxion Inci Jant Sanayi A.S. have a natural hedge as a result of their transactions in other currencies. Where an outstanding balance is not naturally hedged, forward contracts are entered into to hedge that balance and avoid significant impacts from exchange rate fluctuations.

As at September 30, 2026, outstanding transactions comprise one contract, maturing on October 13, 2026. In the period ended September 30, 2026, the Company recognized realized and unrealized gains of R$1,095 and R$100, respectively. The amounts were recorded under "Derivative financial instruments" (note 21) in profit or loss for the period.

			Notional amount (in thousands)		Gain at market value
Hedged item	**Risk**	**Counterparty**	**€**	**R$**	
Outstanding balance	Exchange rate change	Akbank T.A.Ş.	**283**	**1,761**	**100**
		Total	**283**	**1,761**	**100**

Subsidiary Maxion Wheels (Thailand) Co. Ltd. normally has a natural hedge for transactions in other currencies. In specific cases where an outstanding balance is exposed to foreign exchange risk, forward contracts are entered into to hedge that balance and avoid significant financial impacts from potential exchange rate fluctuations.

As at September 30, 2026, outstanding transactions comprise twenty-two contracts, maturing between November 6, 2026 and March 1, 2027. In the period ended September 30, 2026, the Company recognized realized and unrealized gains of R$7,983 and R$1,573, respectively. The amounts were recorded under "Derivative financial instruments" (note 21) in profit or loss for the period.

			Notional amount (in thousands)		Gain at market value
Hedged item	**Risk**	**Counterparty**	**THB$**	**R$**	
Outstanding balance	Exchange rate change	Bangkok Bank PCL.	**168,384**	**25,965**	**460**
Outstanding balance	Exchange rate change	The Hongkong and Shanghai Banking Corporation Limited	**277,031**	**42,718**	**538**
Outstanding balance	Exchange rate change	Citibank	**268,852**	**41,457**	**575**
		Total	**714,267**	**110,140**	**1,573**

Concentration risk

The products of the Company and its subsidiaries are usually sold under purchase orders for significant amounts, periodically placed by a limited number of customers accounting for a significant volume of sales. Currently, approximately 74.9% of operating revenue is concentrated in ten customers. The loss of a major customer or a reduction in the volume purchased by that customer could adversely affect the Company and its subsidiaries.

Steel and aluminum price fluctuation risk

A significant portion of the operations of the Company and its subsidiaries depends on their ability to purchase steel and aluminum at competitive prices. If steel and aluminum prices increase significantly and the Company and its subsidiaries are unable to pass on those increases through product prices or reduce operating costs to offset them, their operating margin would decline.

Sensitivity analysis - consolidated

Financial instruments, including derivatives where applicable, are exposed to changes arising from fluctuations in exchange rates, interest rates and the CDI rate. The sensitivity analyses of financial instruments to these variables considered by the Company's Management are presented below:

(i) Selection of risks

The Company and its subsidiaries selected three market risks that could have the greatest impact on the value of their financial instruments: (1) the U.S. dollar/Brazilian real exchange rate; (2) interest rates on borrowings and financing (CDI), (TR), (TERM SOFR) and (EURIBOR); and (3) the yield rate on short-term investments (CDI).

(ii) Selection of scenarios

Three scenarios were considered for the risk sensitivity analysis of the indices applicable to these financial assets and liabilities, with the probable scenario being the one adopted by the Company. The Company also determined that two additional scenarios be presented, with deterioration of 25% and 50% in the risk variables considered, using September 30, 2026 as the base date.

The probable scenario considered by the Company reflects the actual U.S. dollar/Brazilian real exchange rate and CDI, TR, TERM SOFR and EURIBOR rates as at September 30, 2026. The Central Bank of Brazil (BACEN) website was consulted for the U.S. dollar/Brazilian real exchange rate, the B3 website for the CDI rate, the FINEP website for the TR rate and the Bloomberg portal for TERM SOFR and EURIBOR.

Sensitivity analysis of variations in foreign currency

For the sensitivity analysis of consolidated foreign exchange exposure as at September 30, 2026, as presented in the foreign exchange exposure table under "Foreign currency risk", balances of trade receivables, trade payables and borrowings and financing held by foreign subsidiaries were excluded because they are denominated in the local functional currencies of those subsidiaries. Accordingly, the Company's Management considers that there is no foreign currency exposure risk affecting the cash flows of those subsidiaries.

Considering these foreign exchange exposures, as at September 30, 2026, the sensitivity analysis of the consolidated outstanding position would result in the following impact on profit or loss:

Company risk	Possible Scenario	Remote Scenario
U.S dollar rate depreciation	2,081	4,162

The possible scenario considers a 25% appreciation of the Brazilian real against the U.S. dollar, based on the exchange rate as at September 30, 2026 of R$5.1809/US$1.00 (R$3.8857/US$1.00), and the remote scenario considers a 50% appreciation (R$2.5905/US$1.00).

Sensitivity analysis of variations in interest rates - the Company's risk of an interest rate increase – Consolidated.

The sensitivity analysis below takes into account the principal amounts of borrowings, debentures and short-term investments:

	Scenarios		
Borrowings and financing - SOFR 3 months	**Probable**	**Possible**	**Remote**
SOFR 3 months as at September 30, 2026	**4.08%**	**5.10%**	**6.12%**
Indexed borrowings - SOFR 3 months - R$ 580,261			
Estimated finance costs	**23,694**	**29,593**	**35,512**
Effect - loss		**(5,899)**	**(11,818)**

	Scenarios		
Borrowings and financing - TR	**Probable**	**Possible**	**Remote**
TR as at September 30, 2026	**2.05%**	**2.56%**	**3.07%**
Indexed borrowings - TR - R$ 203,309			
Estimated finance costs	**4,162**	**5,205**	**6,242**
Effect - loss		**(1,043)**	**(2,080)**

	Scenarios		
Borrowings and financing - EURIBOR 3 months	**Probable**	**Possible**	**Remote**
EURIBOR 3 months as at September 30, 2026	**2.62%**	**3.27%**	**3.93%**
Indexed borrowings - EURIBOR 3 months - R$ 1,343,911			
Estimated finance costs	**35,170**	**43,946**	**52,816**
Effect - loss		**(8,776)**	**(17,646)**

	Scenarios		
Debentures - CDI	**Probable**	**Possible**	**Remote**
CDI as at September 30, 2026	**13.65%**	**17.06%**	**20.48%**
Indexed debentures - 100% of CDI - R$ 2,700,000			
Estimated finance costs	**368,550**	**460,620**	**552,960**
Effect - loss		**(92,070)**	**(184,410)**

Sensitivity analysis of variations in short-term investments - Company's risk in case of interest rate decrease

	Scenarios		
Short-term investments - CDI	**Probable**	**Possible**	**Remote**
CDI as at September 30, 2026	**13.70%**	**10.27%**	**6.85%**
Short-term investments - 100.3% of CDI - R$ 792,524			
Estimated finance income	**108,576**	**81,392**	**54,288**
Effect - loss		**(27,184)**	**(54,288)**

26. Capital management

The Company's Management seeks to maintain a balance between the highest possible returns, appropriate borrowing levels and the benefits and security provided by a healthy capital position. The objective is to achieve a return consistent with its cost of capital, which is reviewed annually using the Weighted Average Cost of Capital (WACC) approach.

The debt-to-capital ratio is as follows:

	Parent		Consolidated	
	09/30/2026	12/31/2025	09/30/2026	12/31/2025
Total borrowings, financing and debentures	3,603,676	3,091,921	5,630,272	5,631,546
Derivative financial instruments (i)	-	-	(3,261)	(73,302)
(-) Cash and cash equivalents	(747,046)	(734,022)	(1,903,846)	(1,599,733)
Net debt	**2,856,630**	**2,357,899**	**3,723,165**	**3,958,511**
Total equity	**4,047,442**	**4,321,723**	**4,643,840**	**4,851,749**
Net debt-to-equity ratio	**71%**	**55%**	**80%**	**82%**

(i) This refers to the total of "Derivative financial instruments" in current and non-current assets less "Derivative financial instruments" in current and non-current liabilities.

27. Earnings per share

	09/30/2026	09/30/2025
Denominator:		
Weighted average number of shares	153,719,601	153,719,601
Weighted number of treasury shares	(3,949,827)	(3,949,827)
Weighted average number of outstanding shares	149,769,774	149,769,774
Numerator - basic:		
Profit for the period attributable to Company owners - R$	74,709,312	132,781,174
Profit for the period attributable to Company owners per basic share - R$	**0.49883**	0.88657
Denominator - diluted:		
Weighted average number of outstanding shares	149,769,774	149,769,774
Weighted average number of shares	149,769,774	149,769,774
Numerator - diluted:		
Profit for the period attributable to Company owners - R$	74,709,312	132,781,174
Profit for the period attributable to Company owners per diluted share - R$	**0.49883**	0.88657

28. Segment reporting

The Company and its subsidiaries operate in a single segment (automotive), with a matrix management structure in which only sales revenue is analyzed in greater detail by the Chief Executive Officer, the chief decision-maker, as the products manufactured and sold by the Company and its subsidiaries are divided between the Maxion Wheels and Maxion Structural Components businesses.

Net revenue is represented as follows:

	07/01/2026 to 09/30/2026		07/01/2025 to 09/30/2025	
	Net Revenue	**%**	**Net Revenue**	**%**
Aluminum wheels (light vehicles)	354,826	8.06%	263,219	6.92%
Steel wheels (light vehicles)	189,762	4.31%	181,207	4.77%
Steel wheels (commercial vehicles)	210,934	4.79%	248,267	6.53%
Structural components (light vehicles)	139,353	3.16%	134,215	3.53%
Structural components (commercial vehicles)	373,314	8.47%	404,903	10.65%
Total South America - Brazil	**1,268,189**	**28.79%**	**1,231,811**	**32.40%**
Aluminum wheels (light vehicles)	240,125	5.45%	145,959	3.84%
Steel wheels (light vehicles)	418,572	9.50%	444,008	11.68%
Steel wheels (commercial vehicles)	121,703	2.76%	101,486	2.67%
Structural components (commercial vehicles)	441,849	10.03%	238,695	6.28%
Total North America	**1,222,249**	**27.75%**	**930,148**	**24.46%**
Aluminum wheels (light vehicles)	822,752	18.68%	673,711	17.72%
Steel wheels (light vehicles)	310,350	7.05%	348,437	9.16%
Aluminum wheels (light vehicles)	1,173	0.03%	-	0.00%
Steel wheels (commercial vehicles)	345,365	7.84%	344,277	9.05%
Total EMEA	**1,479,640**	**33.59%**	**1,366,425**	**35.94%**
Aluminum wheels (light vehicles)	250,265	5.68%	134,564	3.54%
Steel wheels (light vehicles)	64,697	1.47%	49,048	1.29%
Steel wheels (commercial vehicles)	119,866	2.72%	90,403	2.38%
Total Asia	**434,828**	**9.87%**	**274,015**	**7.21%**
Total	**4,404,906**	**100%**	**3,802,399**	**100%**

	01/01/2026 to 09/30/2026		01/01/2025 to 09/30/2025	
	Net Revenue	%	Net Revenue	%
Aluminum wheels (light vehicles)	891,788	7.29%	752,880	6.35%
Steel wheels (light vehicles)	506,397	4.14%	459,681	3.88%
Steel wheels (commercial vehicles)	616,539	5.04%	738,007	6.23%
Structural components (light vehicles)	379,886	3.11%	376,180	3.18%
Structural components (commercial vehicles)	1,051,628	8.60%	1,141,382	9.63%
Total South America - Brazil	**3,446,238**	**28.19%**	**3,468,130**	**29.27%**
Aluminum wheels (light vehicles)	635,674	5.20%	448,736	3.79%
Steel wheels (light vehicles)	1,178,353	9.64%	1,286,268	10.86%
Steel wheels (commercial vehicles)	302,023	2.47%	310,457	2.62%
Structural components (commercial vehicles)	1,094,653	8.95%	998,822	8.43%
Total North America	**3,210,703**	**26.26%**	**3,044,283**	**25.70%**
Aluminum wheels (light vehicles)	2,319,327	18.97%	2,287,524	19.31%
Steel wheels (light vehicles)	1,010,293	8.26%	1,113,096	9.40%
Aluminum wheels (light vehicles)	1,173	0.01%	-	0.00%
Steel wheels (commercial vehicles)	1,128,339	9.23%	1,079,721	9.11%
Total EMEA	**4,459,132**	**36.48%**	**4,480,341**	**37.82%**
Aluminum wheels (light vehicles)	631,198	5.16%	417,432	3.52%
Steel wheels (light vehicles)	163,383	1.34%	157,040	1.33%
Steel wheels (commercial vehicles)	314,055	2.57%	280,191	2.36%
Total Asia	**1,108,636**	**9.07%**	**854,663**	**7.21%**
Total	**12,224,709**	**100.00%**	**11,847,417**	**100%**

Management reallocated the results of Maxion Wheels South Africa (Pty) Ltd. from the “Asia and Others” region to “EMEA” (Europe, Middle East and Africa), as this is now how the Chief Executive Officer monitors the Company’s performance and makes strategic decisions.

29. Insurance

Company and its subsidiaries contracted insurance for certain inventory items, property, plant and equipment, civil liability, and other assets. As at September 30, 2026, the insurance policies and coverage are as follows:

Insured assets	Coverage	Insured amount
Inventory and property, plant and equipment	Fire, lightning, explosion, windstorm, machinery breakdown and other perils	**1,424,655**
Guarantee	Judicial, traditional and customs guarantees	**321,621**
Freight	Highway risk and cargo carrier civil liability and transportation risk during imports and exports	**115,980**
Civil and professional liability	Third-party claims, crimes	**1,055,906**

30. Additional disclosures to the statements of cash flows

Transactions without cash disbursements

	Parent		Consolidated	
	09/30/2026	09/30/2025	09/30/2026	09/30/2025
Property, plant and equipment purchases payable, recognized in line item “Trade payables”	492	11,780	29,090	9,174
Additions relating to forfait transactions	-	-	-	24,067
Additions relating to the right of use	13,156	3,940	39,025	45,073
Offset of IRPJ and CSLL	7,276	-	9,647	2,312
Borrowing costs capitalized	6,817	5,668	6,817	6,481

31. Subsequent events

On October 1, 2026, subsidiary Iochpe-Maxion Austria GmbH entered into a committed revolving credit facility agreement for a total amount of up to €25,000 thousand, with a two-year term. The credit facility is intended to strengthen the liquidity reserve of the Group’s operations in Austria and support the centralization of financial resource management.

32. Officers' statement of compliance

In compliance with the provisions of CVM Resolution No. 80/22, the Executive Board declares that it has reviewed, discussed and agreed with the individual and consolidated interim financial information for the three- and nine-month periods ended September 30, 2026 and the respective independent auditor's report. In addition, for purposes of compliance with CVM Resolution No. 152/22, it affirms that all relevant information relating to the financial information, and only that information, is being disclosed and corresponds to the information it uses to manage the Company.

33. Authorization for issuance and disclosure of the interim financial information

This interim financial information was approved for disclosure and issuance by the Executive Board at its meeting held on November 4, 2026.

Pieter Klinkers
Chief Executive Officer

Renato J. Salum Junior
Chief Financial and Investor Relations Officer

Paulo Marcio Almada dos Santos
Chief Human Resources Officer

Bruno Zarella
Accountant
CRC No. SP-289289/O-7