



ETERNIT S.A. - UNDER COURT-SUPERVISED REORGANIZATION
Corporate Taxpayer ID (CNPJ): 61.092.037/0001-81
COMPANY REGISTRY (NIRE): 35.300.013.344

MATERIAL FACT

Closure of Court-Supervised Reorganization

Eternit S.A. - Under Court-Supervised Reorganization (B3: ETER3, “Company” or “Eternit”), in compliance with Resolution 44 issued by the Securities and Exchange Commission of Brazil (CVM) on August 23, 2021, hereby informs its shareholders and the market that the First Amendment to the Court-Supervised Reorganization Plan of Eternit Group (“First Amendment”), approved by the General Creditors’ Meeting held on May 14, 2024, was ratified by the 2nd Court of Bankruptcies and Court-Supervised Reorganizations of São Paulo/SP in a decision rendered today in the records of the Court-Supervised Reorganization case no. 1030930-48.2018.8.26.0100 (“Court-Supervised Reorganization”). The full text of the First Amendment and the minutes of the related General Creditors’ Meeting were published on the Company’s website (ri.eternit.com.br) and the Empresas.NET System of CVM (www.cvm.gov.br)

The Company also informs its shareholders and the market that on this date, the 2nd Court of Bankruptcies and Court-Supervised Reorganization of São Paulo/SP, pursuant to article 63 of Law 11,101/2005, also ruled closed the Court-Supervised Reorganization of Eternit S/A - Under Court-Supervised Reorganization, and of its direct subsidiaries, Sama S.A Minerações Associadas - Under Court-Supervised Reorganization, Tégula S/A - Under Court-Supervised Reorganization, Eternit da Amazônia Indústria de Fibrocimento Ltda - Under Court-Supervised Reorganization, Companhia Sulamericana de Cerâmica S/A - Under Court-Supervised Reorganization, Precon Goiás Industrial Ltda - Under Court-Supervised Reorganization and Prel Empreendimentos e Participações Ltda - Under Court-Supervised Reorganization (“Eternit Group”).

The judgment closing the Court-Supervised Reorganization recognizes that the Eternit Group has fulfilled all its obligations to its creditors that fallen due so far, and has successfully implemented all the established measures within the deadlines and as per the terms and conditions set out in the Court-Supervised Reorganization.

The Court-Supervised Reorganization was an important milestone in restructuring and transforming the Company’s operations in the pursuit of its long-term sustainability through modernization of its industrial units, innovation and focus on the profitability of its businesses. As such, the restructuring process was successfully concluded, enabling the Company to settle its bankruptcy-related debt on conditions that are consonant with its payment capacity, while consistently maintain its economic and financial balance, and continuing the group’s operations and its social function.

Finally, the Company clarifies that bankruptcy creditors whose payment deadlines have not elapsed and claims are still under dispute and/or illiquid, and whose taxable event precedes the date of filing of the request for Court-Supervised Reorganization, remain

bound by the effects of the Plan and First Amendment, and will be paid in accordance with the deadlines, terms and conditions established in said instruments.

The complete decision ruling the closure of the Court-Supervised Reorganization can also be downloaded from the Company's website (ri.eternit.com.br), the Empresas.NET System of the CVM (www.cvm.gov.br) and the website of B3 S.A. - Brasil, Bolsa, Balcão (www.b3.com.br).

The Company will keep its shareholders and the market informed of further developments on the subject of this notice.

São Paulo, August 9, 2024.

Vítor Mallmann
Investor Relations Officer