Eternit

EARNINGS CONFERENCE CALL

2Q26

LEGAL NOTICE

The statements contained in this presentation regarding Eternit's business prospects, projections of operating and financial results, and references to the Company's potential growth are merely forecasts and were based on Management's expectations regarding the Company's future performance.

Future considerations are not guarantees of performance. They involve risks, uncertainties, and assumptions, as they refer to future events and, therefore, depend on circumstances that may or may not occur.

Investors should understand that general economic conditions, market conditions, and other operational factors can affect Eternit's future performance and lead to results that differ significantly from those expressed in such forward-looking considerations.

Note: As disclosed in the Material Fact released on December 16, 2025, the Company decided to discontinue its concrete roofing tile line due to its operational performance falling short of expectations and the lack of prospects for an adequate economic return. The financial effects of this decision are reflected in the results as of June 30, 2025, recorded under "Other income and expenses," including write-downs of property, plant and equipment, inventories, and revenues related to the sale of real estate and machinery and equipment.

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2Q26 HIGHLIGHTS

Fiber-cement Sales Volume*	Industrialized Construction*	Transportation: EliteMov	Sustainable Habitat	Consolidated Revenue*
+14.0%	+50.3%	R$ 7.4 Mi NET REVENUE	CORPORATE OPENING	+6.1%
172 thousand tons	R$16.7 Mi net revenue	Integrated logistic solutions	Admin and Operations closer	R$293.6 Mi net revenue

* 2Q25 vs. 2Q26

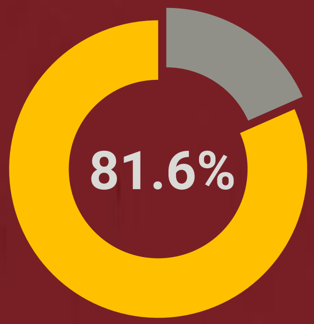
THE MARKET

MACROECONOMIC OVERVIEW

6.7%

INCC
YTD June 2026

vs. 7.19% YTD Jun/25. Industry cost pressures.



INDEBTEDNESS
June 2026

vs. 78.4% in Jun/25. Household debt levels remain high compared to June 2025.

88.7

ICC
June 2026

vs. 85.9 points in Jun/25. At its highest level since Oct/14, but the macroeconomic scenario still demands caution.

1.9%

ABRAMAT
2026E

-3.4% through Jun/26 in deflated revenue. 2026 forecast maintained.

Sources: IPEA, ABRAMAT, FOCUS Reports, ICC and PEIC.

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PERFORMANCE OVERVIEW

Portfolio Transformation

Consistent growth in the Fiber-Cement business, with a focus on higher value-added products and core operations, strengthening the quality of our revenues.

Fiber-Cement Products

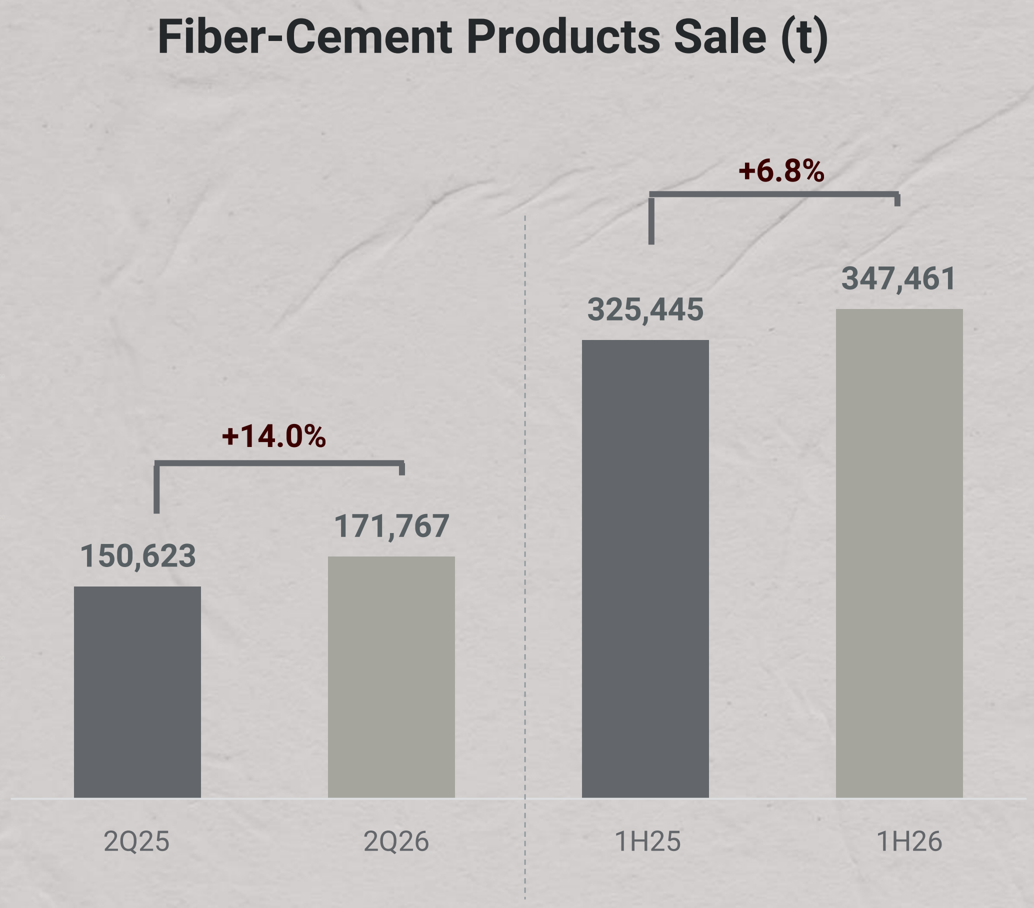
Continued on its growth path, posting a 25.4% increase in revenue and a 14.0% rise in volume, fueled by the expansion of industrialized construction solutions, which grew by 50.3% in the quarter.

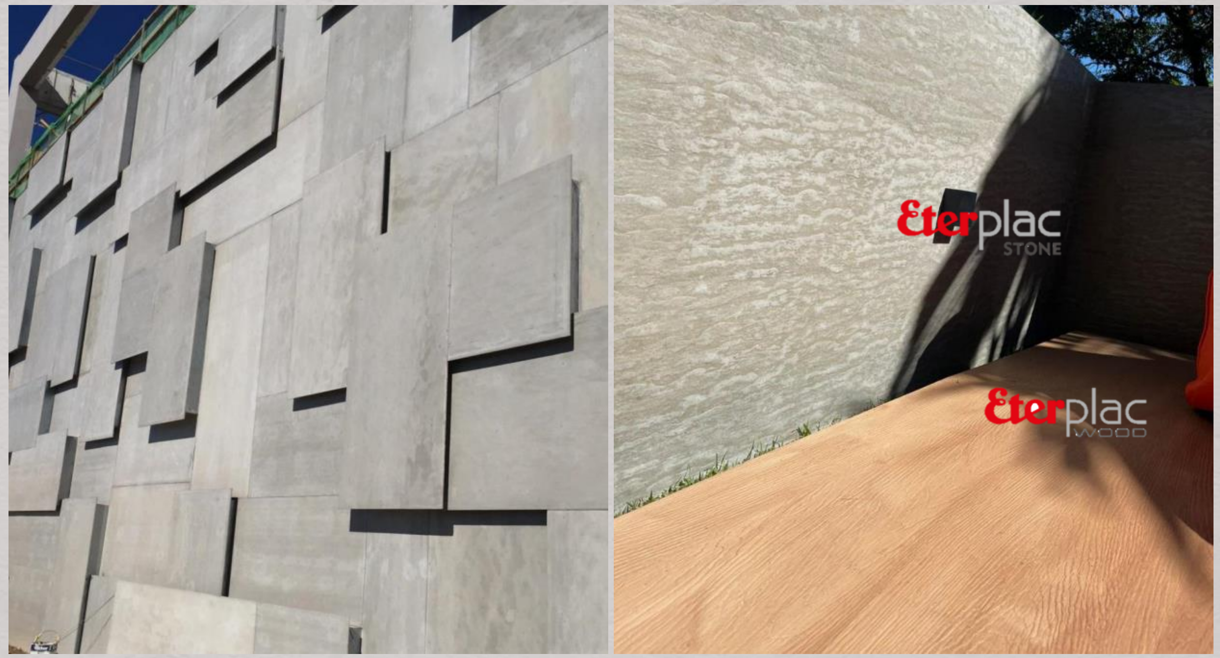
Customer Relationship

EliteMov (transportation) and the Coruja Partner strengthen our strategy of closer alignment with the sales channel, enhancing engagement, service delivery, and customer support.

Disciplined strategy execution, strengthening sustainable value creation

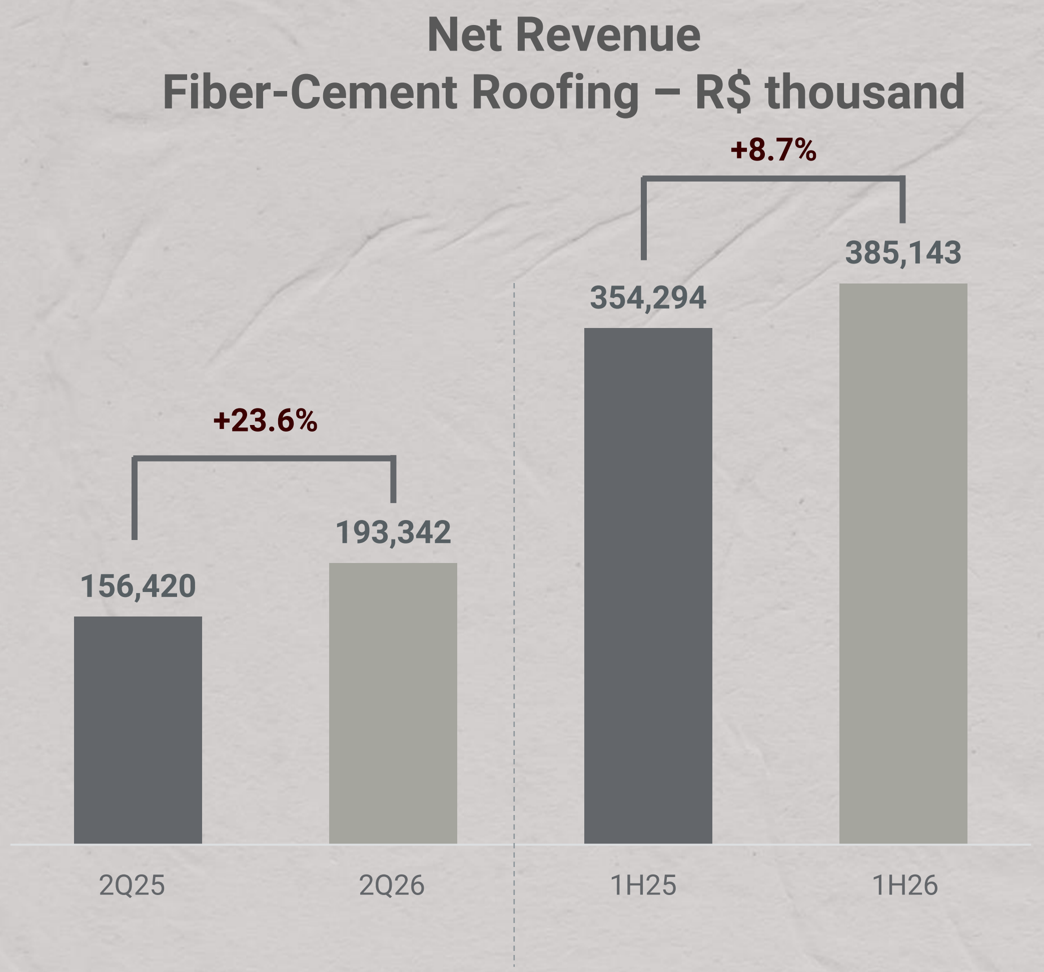
OPERATING PERFORMANCE

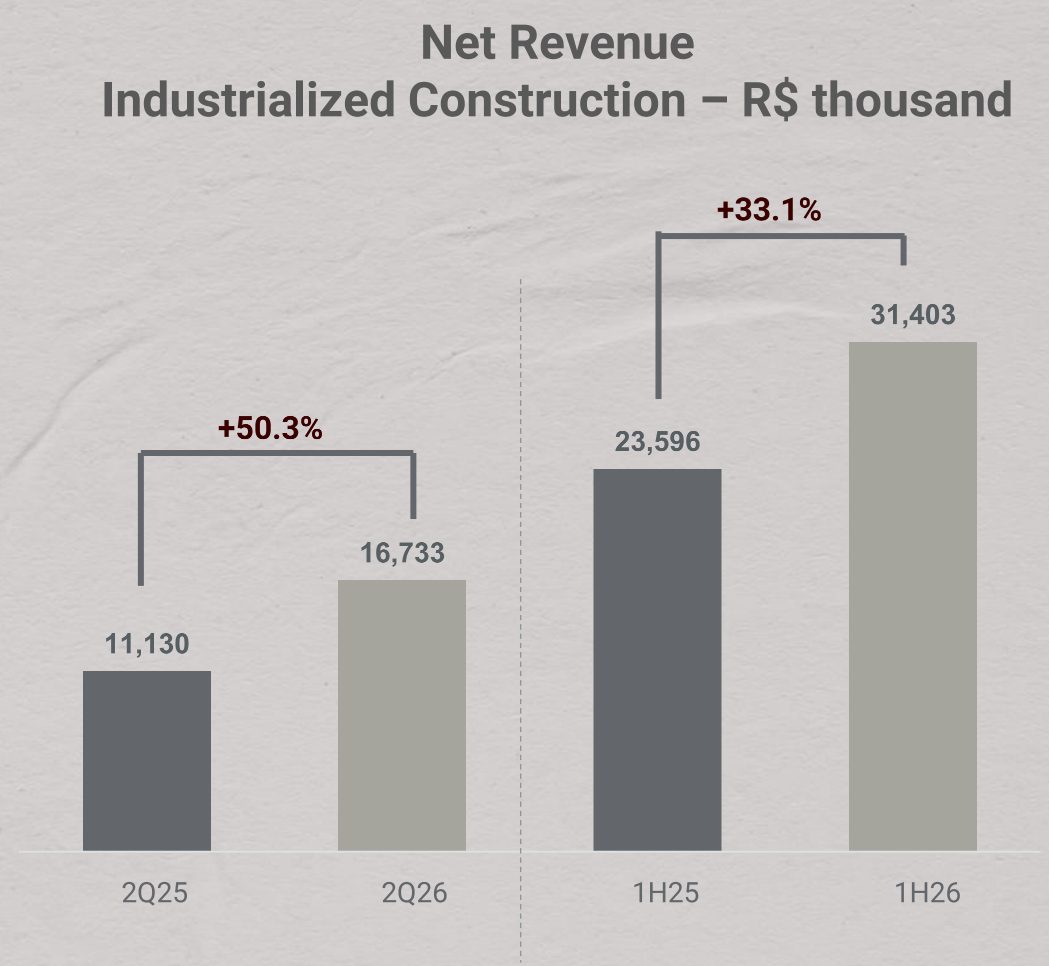




Products that comprise the Industrialized Construction line.

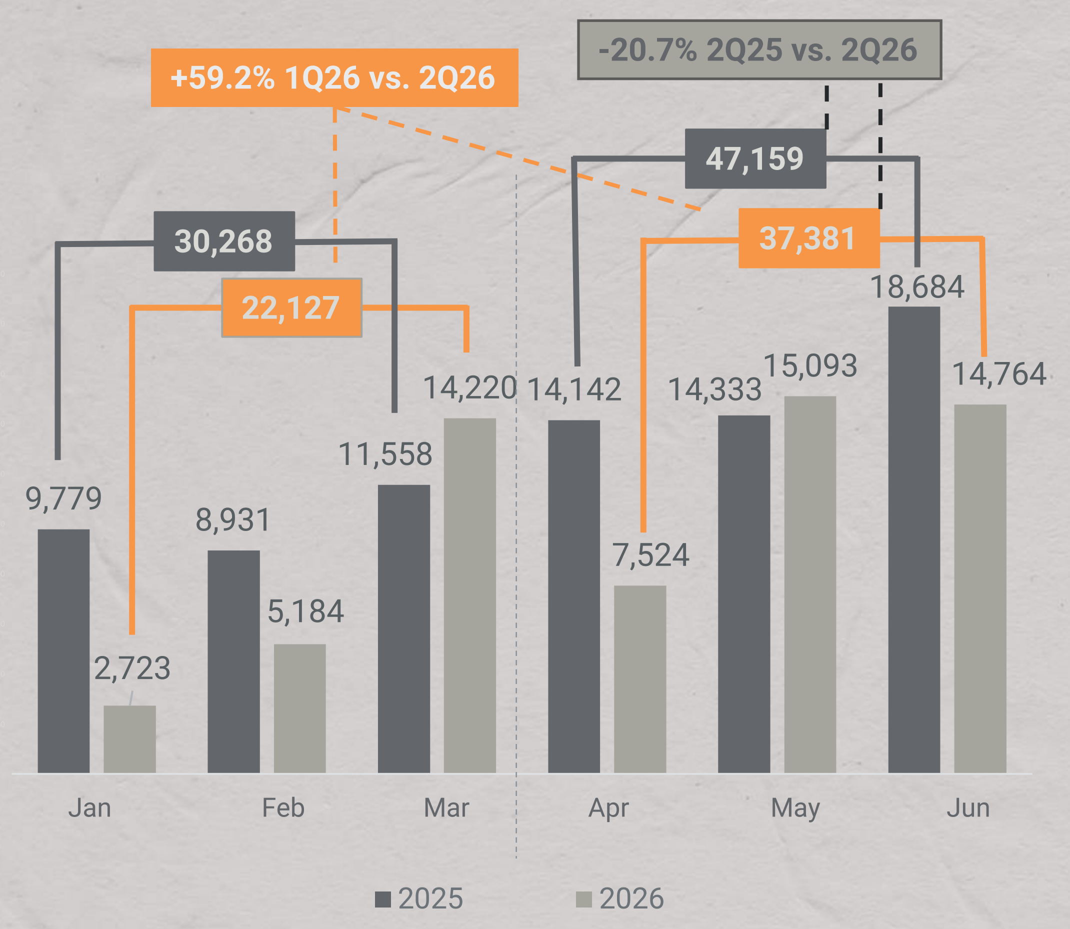
FINANCIAL PERFORMANCE





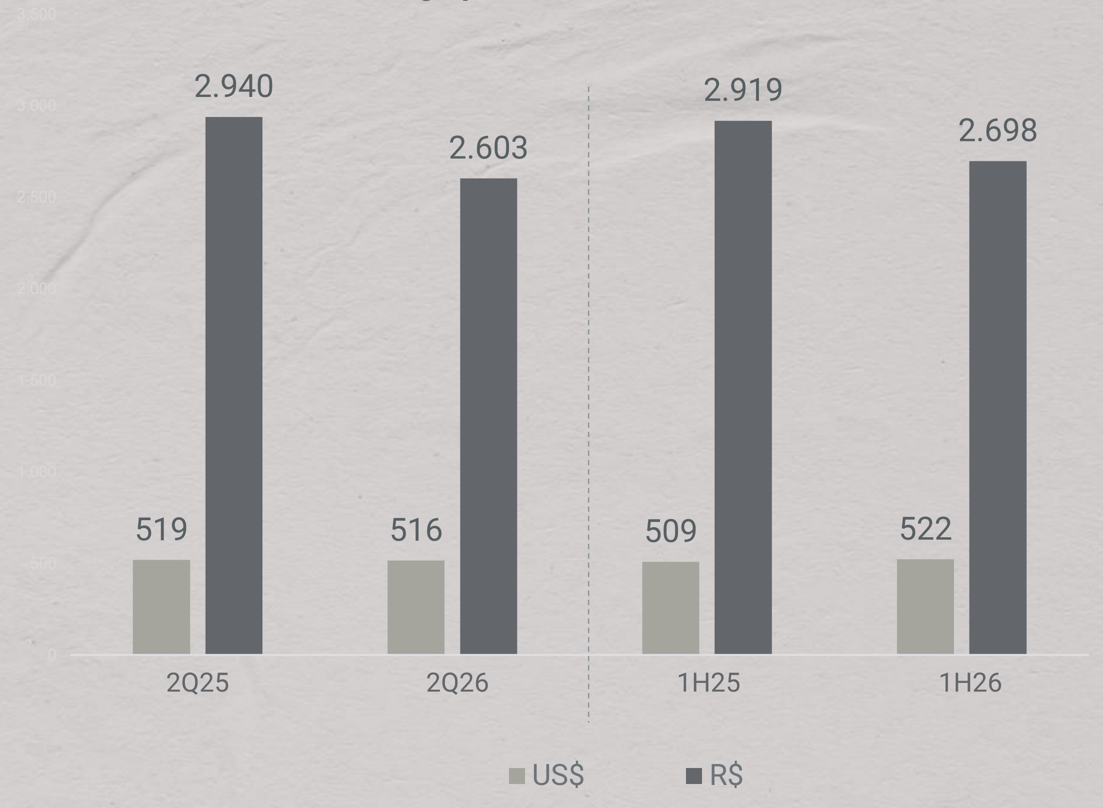
OPERATING PERFORMANCE

Chrysotile mineral sales (t)



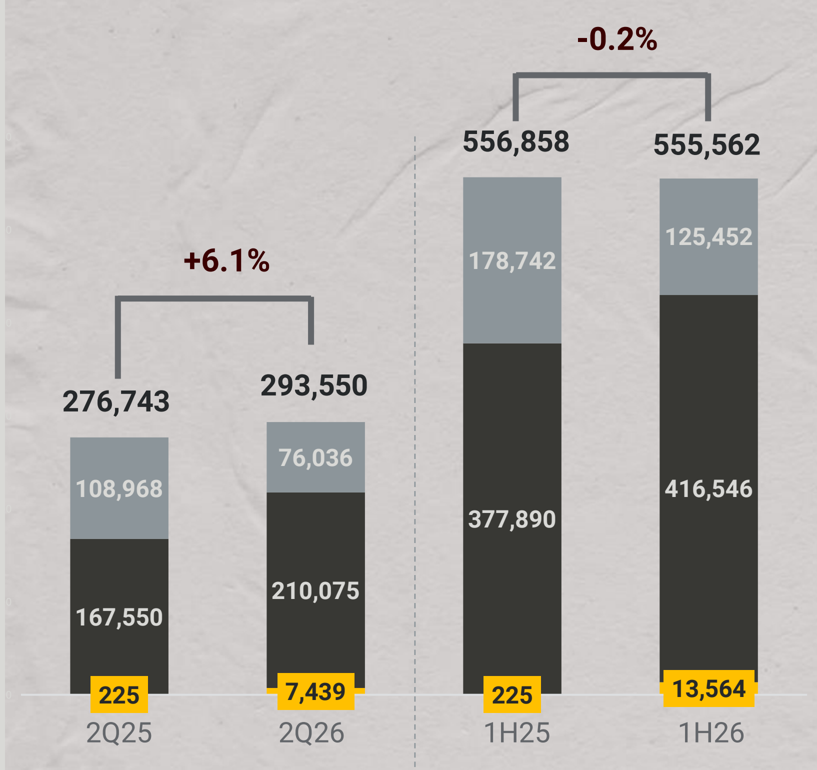
Chrysotile mineral prices (R$ | US$)

>> Average price in R$: -11.4% 2Q25 vs. 2Q26
>> Average price in US$: -0.5% 2Q25 vs. 2Q26

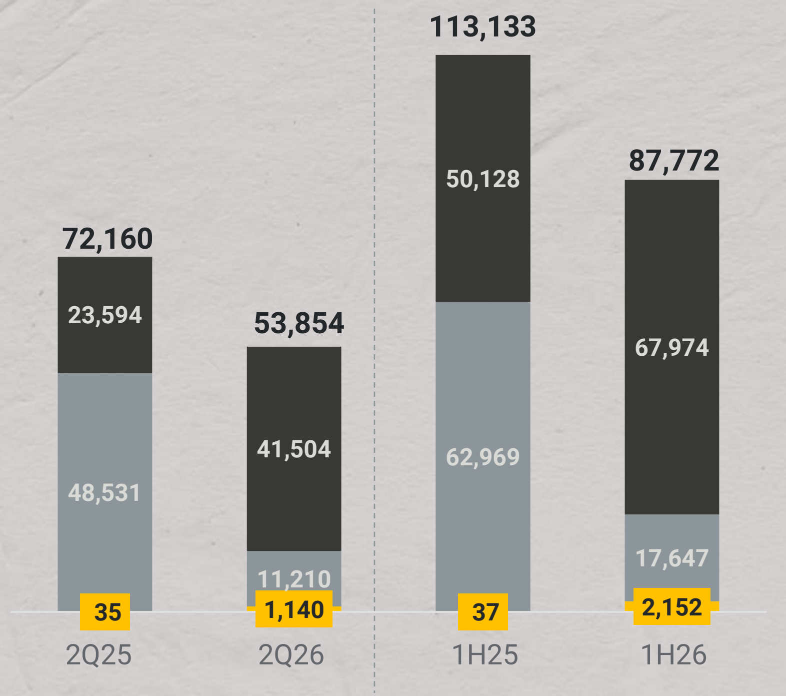


FINANCIAL PERFORMANCE

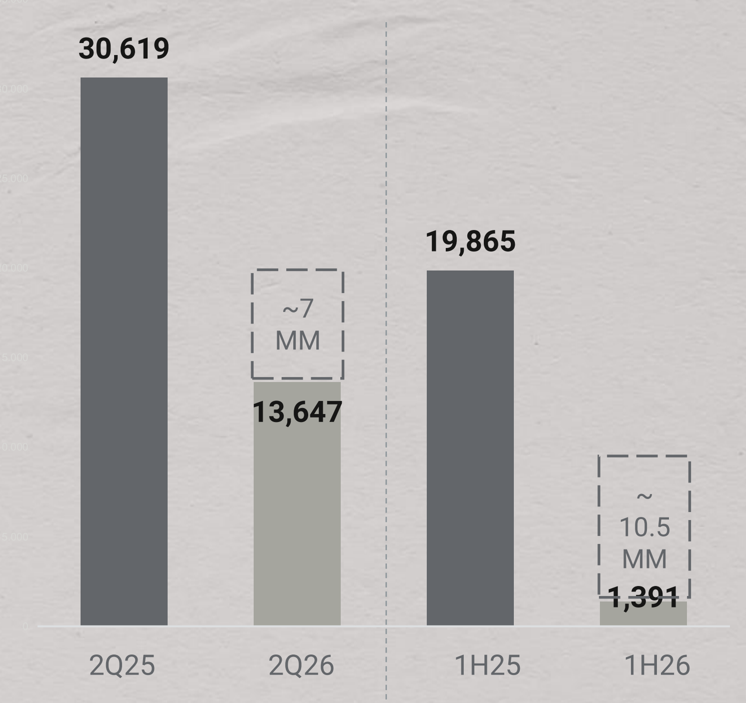
Net Revenue (R$ thousand)



Gross Profit (R$ thousand)



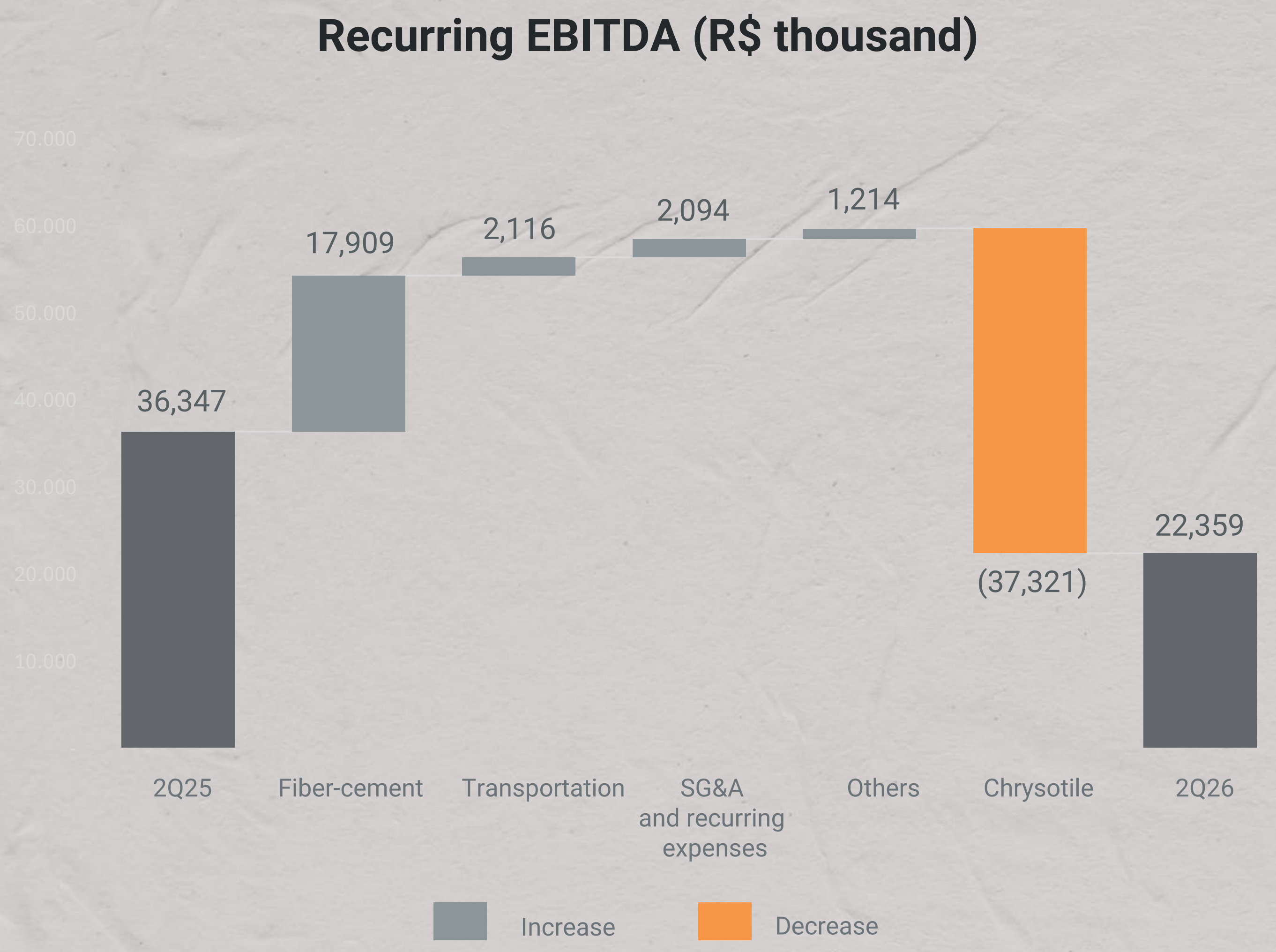
Net Income (R$ thousand)



Fiber-cement Chrysotile Transportation

~ FX impact

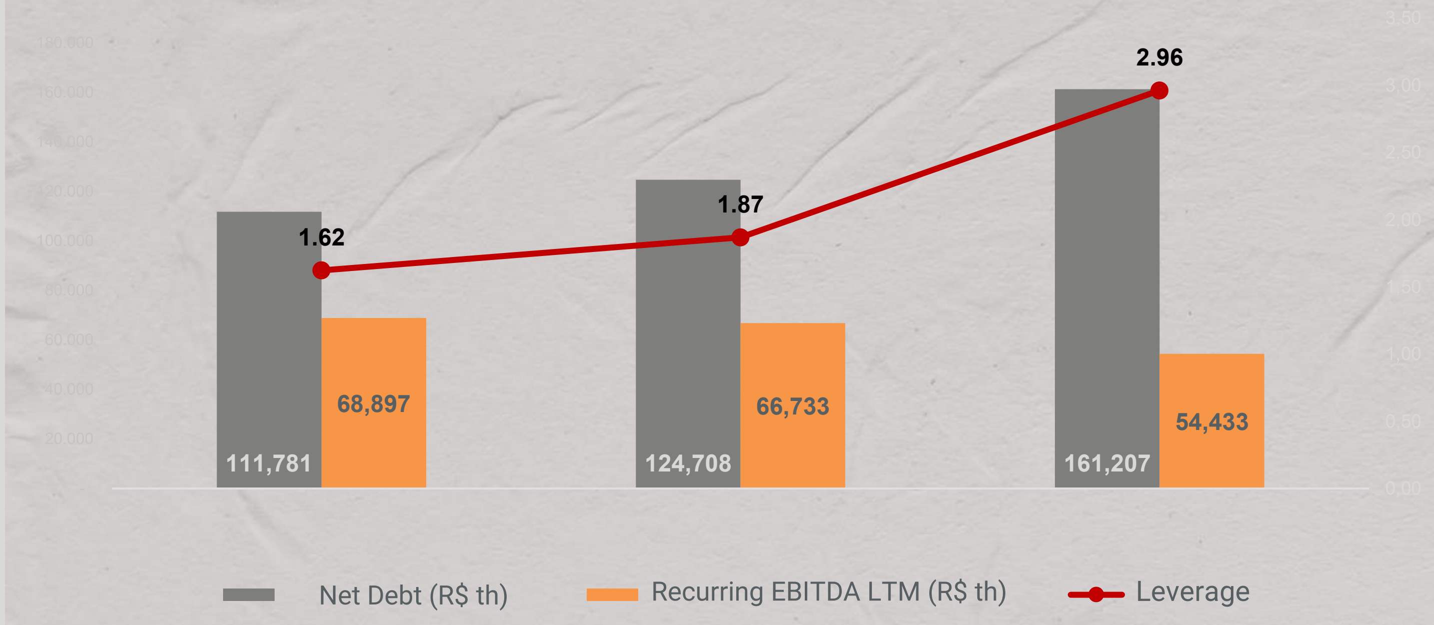
FINANCIAL PERFORMANCE



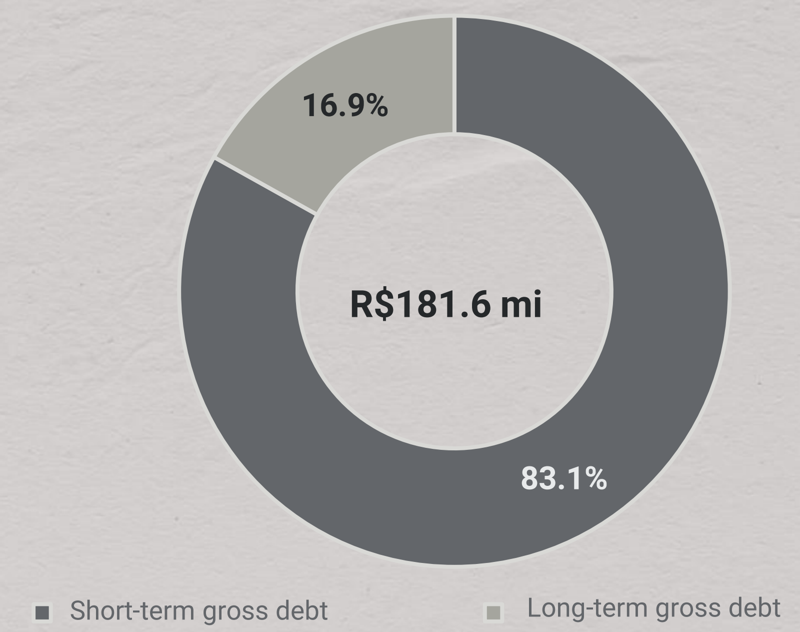
- Fiber-cement driving results generation;
- EliteMov expanding revenue diversification;
- Disciplined expense management; and
- Resilience amid the challenging Chrysotile scenario

FINANCIAL PERFORMANCE

Net Debt/Recurring EBITDA



Gross Debt (R$ thousand)



VALUE CREATION

FOCUS

Expand higher value-added businesses, maintaining the focus on initiatives with stronger profitability and value-creation potential, further reinforcing Fiber-Cement's contribution.

CONSOLIDATION

Consolidate the growth of Industrialized Construction through portfolio expansion, broader sales-channel reach, and the strengthening of EliteMov, boosting scale and results.

DISCIPLINE

Drive operational efficiency and margin recovery, while maintaining financial discipline and a strong focus on cash generation.

SUSTAINABILITY

Release of the 2025 Sustainability Report, highlighting the Company's progress in ESG practices, innovation, and long-term value creation.

We have evolved our portfolio to support resilient growth, higher profitability, and sustainable value creation

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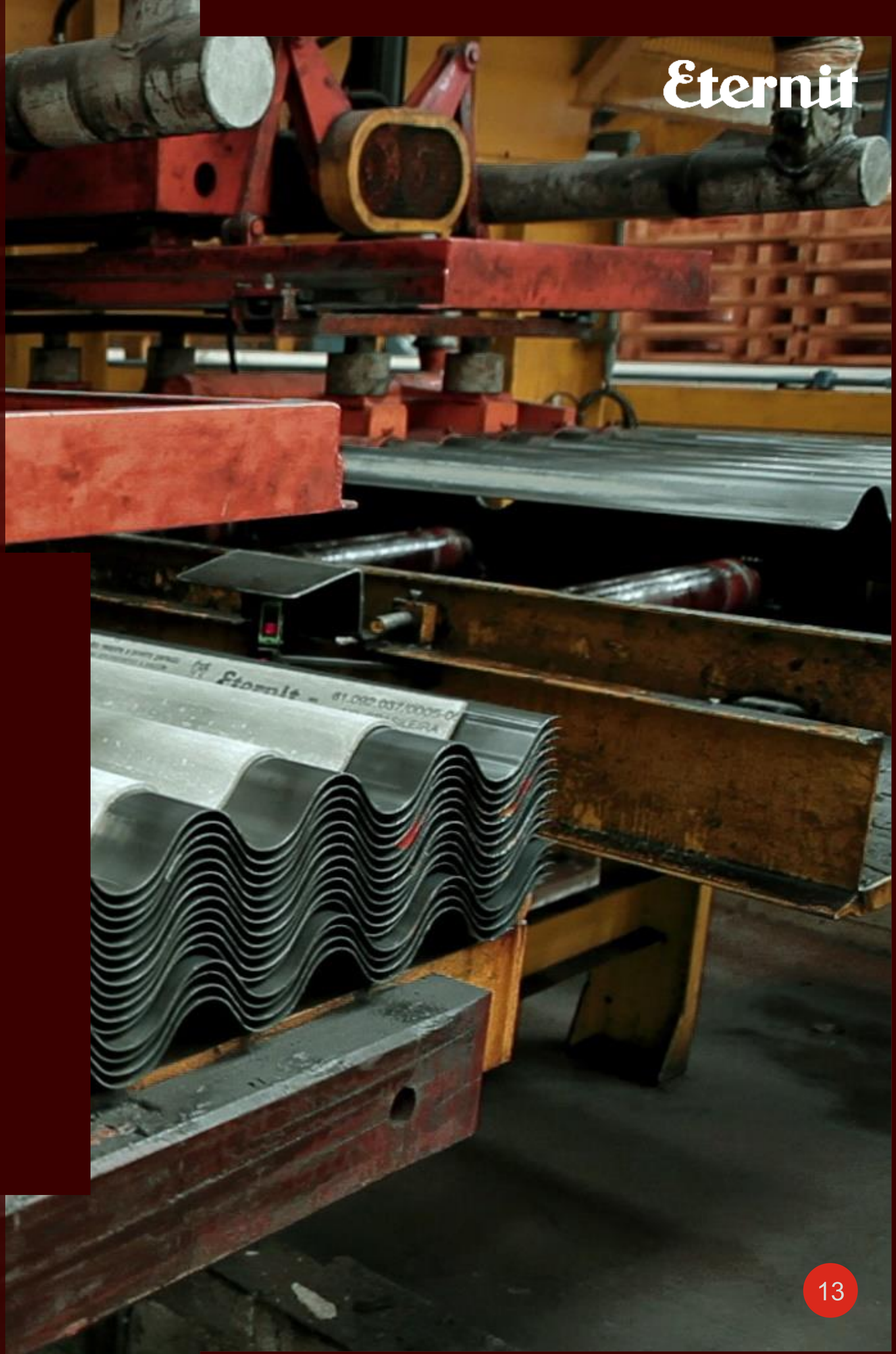

Q&A

Please identify yourself with your full name, submit all your questions at once via the call's chat, and wait for the Company's response.

THANK YOU!

Eternit

Investor Relations

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