

ETERNIT S.A.

Corporate Taxpayer ID (CNPJ): 61.092.037/0001-81
Company Registry (NIRE): 35.300.013.344

**MATERIAL FACT
MERGER OF ITS DIRECT SUBSIDIARY**

Eternit S.A. (B3: **ETER3**, “**Company**” or “**Eternit**”), in compliance with the Brazilian Securities and Exchange Commission Resolution 44, of August 23, 2021, hereby informs its shareholders and the market that the Board of Directors approved on this date the merger of the subsidiary Tégula S.A. into the parent company Eternit S.A.

This action continues a corporate reorganization plan, initiated in November 2024, which aims to simplify and optimize the corporate structure and increase the efficiency of administrative processes.

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

São Paulo, July 29, 2025.

Carisa Portela Cristal
Chief Financial and Investor Relations Officer