LUPATECH S.A.
CNPJ No. 89.463.822/0001-12
NIRE 35.3.0045756-1
Publicly Held Company with Authorized Capital – B3 Novo Mercado

MATERIAL FACT

INDIVIDUAL SETLEMENT PGFN – TAX, SOCIAL SECURITY AND FGTS

Nova Odessa, November 09, 2026 – The Company announces that, as part of its financial restructuring, it has entered into an Individual Transaction with the Office of the Attorney General for the National Treasury (PGFN), covering the liabilities of Lupatech S.A. and its subsidiaries, pursuant to Article 171 of Law No. 5,172, dated October 25, 1966 ("National Tax Code—CTN"), Law No. 13,988, dated April 14, 2020, and PGFN Ordinance No. 6,757, dated July 29, 2022.

The purpose of the Individual Settlement was to settle debts that had been or were subject to enrollment in the Federal Government's and FGTS Active Debt ("Active Debt") and to reduce litigation through mutual concessions.

The total amount of social security and tax debts settled amounted to R$ 156.42 million, which, after discounts and the use of tax loss carryforwards, will result in a cash payment of R$ 27.64 million. The balance is to be paid off in 60 monthly installments, in increasing and staggered amounts, with the first installment corresponding to 1.12% of the balance and the last to 2.36%, plus the Selic rate. Any credits the Company may receive from the payment of federal court-ordered debt settlements or judicial deposits shall be used to amortize the debt. The outstanding balance of the transaction will be secured by a mortgage on the manufacturing facility in Veranópolis, Rio Grande do Sul.

Through the Individual Transaction, the Company benefited from an 82.33% reduction in its social security and tax liabilities, equivalent to savings of R$ 128.78 million.

In addition to social security and tax liabilities, the Individual Settlement also included the FGTS liabilities of Lupatech S.A. and Mipel Comércio e Indústria de Peças Técnicas Ltda., which will receive discounts on their balances of 25.66% and 22.92%, respectively, and will be subject to an installment payment plan with CEF. Social contribution liabilities related to Law 110/2001 will be reduced by 45.91%.

The accounting effects of the Individual Settlement announced herein will be reflected in the financial statements for the third quarter of 2026, to be released shortly.

Lupatech's Investor Relations department remains available for any additional clarification.

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CEO and Investor Relations Director

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