Geométrica Par Investimentos S.A.

(formerly Prumo Participações e Investimentos S.A.)

Financial statements at December 31, 2025 and independent auditor's report

Independent auditor's report

To the Board of Directors and Stockholders
Geométrica Par Investimentos S.A.

Opinion

We have audited the accompanying financial statements of Geométrica Par InvestimentosS.A. (the "Company"), which comprise the balance sheet as at December 31, 2025 and the statements of income, comprehensive income, changes in equity and cash flows for the year then ended, and notes to the financial statements, including material accounting policies and other explanatory information.

In our opinion the financial statements referred to above present fairly, in all material respects, the financial position of the Company as at December 31, 2025, and its financial performance and cash flows for the year then ended, in accordance with accounting practices adopted in Brazil.

Basis for opinion

We conducted our audit in accordance with Brazilian and International Standards on Auditing. Our responsibilities under those standards are described in the "Auditor's responsibilities for the audit of the financial statements" section of our report. We are independent of the Company in accordance with the ethical requirements established in the Code of Professional Ethics and Professional Standards issued by the Brazilian Federal Accounting Council, as applicable to audits of financial statements in Brazil, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Other matters - Prior-year information

The original financial statements of the Company for the year ended December 31, 2024, were audited by another firm of auditors whose report, dated February 24, 2025, expressed an unmodified opinion on those statements.

Responsibilities of management and those charged with governance for the financial statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting practices adopted in Brazil and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to

PricewaterhouseCoopers Auditores Independentes Ltda.
Rua do Russel, 804, 7º, Ed. Manchete,
Rio de Janeiro, RJ, Brasil, 22210-907
T: +55 (11) 4004-8000

going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Company's financial reporting process.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Brazilian and International Standards on Auditing will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with Brazilian and International Standards on Auditing, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether these financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

- Plan and perform the group audit to obtain sufficient appropriate audit evidence regarding the financial information of joint ventures as a basis for forming an opinion on the Company's financial statements. We are responsible for the direction, supervision and review of the audit work performed for purposes of the group audit. We remain solely responsible for our audit opinion.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Rio de Janeiro, April 15, 2026

PricewaterhouseCoopers
Auditores Independentes Ltda.
CRC 2SP000160/F-5

Valter Vieira de Aquino Junior
Contador CRC 1SP263641/O-0

Contents

Geométrica Par Investimentos S.A.
(formerly Prumo Participações e Investimentos S.A)

Balance sheet as of December 31, 2025 and 2024
(In thousands of reais)

Assets	Note	2025	2024
Current			
Cash and cash equivalents	5	1,253	5,191
Escrow deposits	8	48,779	60,515
Recoverable taxes		1,743	1,253
Dividends receivable	6	66,744	53,581
Derivatives	13	-	1,367
Total current assets		**118,519**	**121,907**
Non-current			
Loan with related parties	6	88,104	241,895
Investments	7	975,905	966,686
Total non-current assets		**1,064.009**	**1,208,581**
Total assets		**1,182,528**	**1,330,488**
Liabilities			
Current			
Bonds	8	108,883	113,827
Taxes payable		21	20
Accounts payable to related parties	6	-	52
Dividends	6	58,072	58,070
Other payables		10	32
Derivatives	13	836	-
Total current liabilities		**167,822**	**172,001**
Non-current			
Bonds	8	1,112,322	1,397,531
Total non-current liabilities		**1,112,322**	**1,397,531**
Shareholders' Equity	11		
Share capital		10	10
Accumulated gains (losses)		(97,625)	(239,054)
Total shareholders' equity		**(97,615)**	**(239,044)**
Total liabilities and shareholders´ equity		**1,182,529**	**1,330,488**

The notes are an integral part of this financial statements.

Geométrica Par Investimentos S.A.
(formerly Prumo Participações e Investimentos S.A)

Statements of income for the years ended December 31, 2025 and 2024
(In thousands of reais)

Statements of income	**Note**	**2025**	**2024**
Operating income (expenses)			
General and administrative expenses		(455)	(257)
Reversal for asset impairment		-	5
		(455)	**(252)**
Financial result	12		
Financial income		294,442	105,242
Financial expenses		(433,065)	(579,830)
		(138,623)	**(474,588)**
Share of profit of equity-accounted investees	7	280,506	235,784
Profit (loss) before income and social contribution taxes		**141,428**	**(239,056)**
Net income (loss) for the period		**141,428**	**(239,056)**

The notes are an integral part of this financial statements.

Geométrica Par Investimentos S.A.
(formerly Prumo Participações e Investimentos S.A)

Statements of comprehensive income for the years ended December 31, 2025 and 2024
(In thousands of reais)

Statements of comprehensive income	**2025**	**2024**
Net income (loss) for the period	141,428	(239,056)
Total comprehensive income (loss) for the period	**141,428**	**(239,056)**

The notes are an integral part of this financial statements.

Geométrica Par Investimentos S.A.
(formerly Prumo Participações e Investimentos S.A)

Statements of changes in equity for the years ended December 31, 2025 and 2024
(In thousands of reais)

Statements of changes in equity	**Note**	**Share capital**	**Profit reserve**	**Legal reserve**	**Accumulated income/ (losses)**	**Total equity**
Balance as of December 31, 2023		**10**	**43,555**	**2**	**-**	43,567
Additional dividends approved		**-**	(43,555)	-	-	(43,555)
Loss for the period		**-**	**-**	(2)	(239,054)	(239,056)
Balance as of December 31, 2024		**10**	**-**	**-**	**(239,054)**	**(239,044)**
Net profit for the period		**-**	-	-	141,428	141,428
Balance as of December 31, 2025	**10**	**10**	**-**	**-**	**(97,625)**	**(97,615)**

The notes are an integral part of this financial statements.

Geométrica Par Investimentos S.A.
(formerly Prumo Participações e Investimentos S.A)

Statements of cash flows for the years ended December 31, 2025 and 2024
(In thousands of reais)

Statements of cash flows	Note	2025	2024
Cash flows from operating activities			
Profit (Loss) before tax		141,428	(239,056)
Expenses (income) not affecting cash:			
Share of profit of equity-accounted investees	7	(280,506)	(235,784)
Exchange variance and interest		(56,009)	463,059
Amortization of transaction costs	8	10,740	12,989
Receivables assignment	6	153,791	-
Other adjustments		3	-
		(30,553)	**1,208**
(Increase) decrease in assets and increase (decrease) in liabilities:			
Recoverable taxes		(490)	1,866
Other payables		(22)	(57)
Taxes payable		1	(4)
Accounts payable to related parties		(52)	-
Net cash from (used in) operating activities		**(31,116)**	**3,013**
Cash flows from investment activities			
Dividends received	6	258,123	247,529
Net cash from investing activities		**258,123**	**247,529**
Cash flows from financing activities			
Derivatives	13	(15,413)	16,866
Escrow account		11,736	91,001
Loans settled with third parties	8	(123,434)	(185,021)
Interest paid	8	(103,835)	(170,573)
Net cash used in financing activities		**(230,946)**	**(247,727)**
Increase (Decrease) in cash and cash equivalents		**(3,938)**	**2,815**
Cash and cash equivalents at beginning of period		5,191	2,376
Cash and cash equivalents at end of period		1,253	5,191
Increase (Decrease) in cash and cash equivalents		**(3,938)**	**2,815**

The notes are an integral part of this financial statаments.

Management report

Dear Shareholders,

Geométrica Par Investimentos S.A. ("Geométrica Par" or "Company"), in compliance with legal and statutory provisions, submits for your consideration the Management Report and Financial Statements of the Company, referring to the fiscal year ending on December 31st, 2025.

The Company's Management thanks its shareholders, partners and suppliers for their contribution, dedication and trust throughout 2025.

We remain at your disposal to elucidate any additional clarifications that may be necessary.

Rio de Janeiro, April 15, 2026.

Notes to the financial statements

(In thousands of Reais, except when indicated otherwise)

1 The Company and its operations

Geométrica Par Investimentos S.A. ("Geométrica Par" or "Company"), previously known as Prumo Participações e Investimentos S.A., is located at the address Av Ataulfo de Paiva, 341, 8º floor, Leblon, Rio de Janeiro was incorporated in 2015 to acquire interests in other companies as a shareholder. The Company carries out its operations via the joint venture Ferroport ("Ferroport") with Anglo American Participações Minério de Ferro Ltda. ("Anglo American").

Ferroport began operating in October 2014. The joint subsidiary occupies a 300-hectare area (unaudited) at Porto do Açu Port to process, handle and store iron ore and is the co-owner of an offshore structure (T1) consisting of an access pier, approach channel, breakwater and pier with two berths for loading iron ore. In 2025 Ferroport loaded a total of 24.4 million tons of iron ore (unaudited), in 384 vessels (unaudited) (25.0 million tons (unaudited) in 325 vessels (unaudited) during the year 2024).

On December 31, 2025, the Company reported Net Working Capital of R$ (49,303), compared to R$ (50,094) as of December 31, 2024.

Geométrica Par maintains a predictable and recurring cash inflow through dividends from Ferroport, historically sufficient to meet short-term obligations, including Bond servicing.

Additionally, the Company has prioritized early amortization of its Bond instead of holding idle cash. As a result, payments already exceed the legal amortization schedule, ensuring compliance with legal obligations for the next 36 months. This proactive approach reinforces financial discipline, reduces future interest expenses, and mitigates any material risk of default on short-term liabilities.

On November 14, 2025, Geométrica Capital Investimentos em Logística S.A. entered into an agreement with Prumo Logística S.A. to acquire 100% of the shares of FPNewCo, the direct parent company of Geométrica Par Investimentos S.A., as part of its investment strategy and portfolio management. The acquisition was completed on December 16, 2025. As a result, Geométrica Capital Investimentos em Logística S.A. is now the indirect owner of 100% of Geométrica Par's share capital.

2 Investee

	Country	Equity interest 12/31/2025	Equity interest 12/31/2024
Direct joint venture:			
Ferroport Logística Comercial Exportadora S.A.	Brazil	50.00%	50.00%

3 Basis of preparation of the financial statements and material accounting policy information

a. Standards issued but not yet effective

The Company assessed the new and amended accounting standards issued but not yet effective as of December 31, 2025.

Among the standards and amendments assessed, Management considered, in particular, IFRS 18 – Presentation and Disclosure in Financial Statements and the amendments to IFRS 9 and IFRS 7 related to the classification and measurement of financial instruments.

Based on Management's assessment, these new standards and amendments are not expected to have a material impact on the Company's financial statements upon initial application, except for any additional disclosures that may become applicable.

b. Tax reform

On December 20, 2023, Constitutional Amendment No. 132 was enacted, establishing the Brazilian tax reform on consumption. Subsequently, Complementary Law No. 214/2025 instituted the Brazilian Goods and Services Tax (IBS), the Contribution on Goods and Services (CBS) and the Selective Tax (IS). The transition period starts in 2026.

As of December 31, 2025, Management is still assessing the potential operational, systems and tax impacts arising from the implementation of the new consumption tax model. Based on the assessment performed to date, no material accounting effects were recognized in these financial statements.

c. Statement of compliance

The financial statements were prepared in accordance with accounting practices adopted in Brazil ("BR GAAP").

Authorization for the conclusion of the preparation of these financial statements was given by Management on April 15, 2026.

d. Basis of preparation

The financial statements have been prepared on the historical cost basis, except for certain financial instruments which have been measured at fair value through profit and loss.

e. Functional currency and reporting currency

These financial statements are presented in Brazilian Real, which also represents the Company's functional currency. All balances have been rounded off to the nearest thousands, except where specified otherwise.

f. Cash and cash equivalents

Cash equivalents are held for the purpose of meeting short-term cash commitments rather than for investment or other purposes. The Company classifies cash equivalents as short-term investments maturing within three months or less, and subject to an insignificant risk of impairment.

g. Financial instruments

(i) Recognition and initial measurement

Financial assets and financial liabilities are recognized when the Company becomes a party to the contractual provisions of the instrument.

Financial assets and financial liabilities are initially measured at fair value plus, for items not measured at fair value through profit or loss, directly attributable transaction costs.

(ii) Classification and subsequent measurement of financial assets

The Company classifies its financial assets, on initial recognition, as subsequently measured at amortized cost or at fair value through profit or loss.

Financial assets are measured at amortized cost if both of the following conditions are met: (a) the asset is held within a business model whose objective is to hold assets in order to collect contractual cash flows; and (b) the contractual terms of the asset give rise, on specified dates, to cash flows that are solely payments of principal and interest on the principal amount outstanding.

Financial assets at amortized cost are subsequently measured using the effective interest rate method, less any impairment losses, when applicable.

(iii) Impairment of financial assets

The Company recognizes an allowance for expected credit losses on financial assets measured at amortized cost.

Cash and cash equivalents are held with financial institutions considered to be of high credit quality and, therefore, the expected credit losses associated with these balances are not considered material.

(iv) Derivative financial instruments

The Company uses derivative financial instruments, particularly non-deliverable forward contracts (NDFs), to manage its exposure to foreign exchange risk.

Derivative financial instruments are initially recognized at fair value on the trade date and are subsequently remeasured at fair value at each reporting date.

As the Company does not apply hedge accounting to its derivative financial instruments, gains and losses arising from changes in the fair value of NDFs are recognized in profit or loss for the period.

Derivative financial instruments are presented as financial assets when the fair value is positive and as financial liabilities when the fair value is negative.

(v) Financial liabilities

Financial liabilities are initially recognized at fair value and are subsequently measured at amortized cost using the effective interest rate method, except for derivative financial instruments, which are measured at fair value through profit or loss.

(vi) Derecognition

The Company derecognizes a financial asset when the contractual rights to the cash flows from the asset expire, or when it transfers the rights to receive the contractual cash flows in a transaction in which substantially all the risks and rewards of ownership are transferred.

The Company derecognizes a financial liability when its contractual obligations are discharged, cancelled or expire.

h. Financial income and expenses

Financial income and financial expenses include interest revenue, interest expenses, net foreign currency gain or loss on financial assets and financial liabilities. Interest income or expense is recognized using the effective interest method. The Company classifies interest earnings as cash flows from investment activities.

i. Income and social contribution taxes

Current income and social contribution taxes are calculated based on net income, adjusted to taxable income by the additions and exclusions stipulated in the existing tax legislation. The Company records deferred income and social contribution tax assets at the rate of 34%. Brazilian tax legislation allows tax losses to be offset against future taxable income for an indefinite term. However, this offsetting is limited to 30% of the taxable income in each accrual period.

The deferred income and social contribution taxes are recognized to reflect future tax effects attributable to temporary differences between the tax bases of assets and liabilities and their book values and to tax losses carryforward and negative basis of social contribution.

j. Other current and noncurrent assets and liabilities

An asset is recognized in the balance sheet when it is probable that its future economic benefits will be generated in favor of the Company and its cost or value can be reliably measured.

A liability is recognized in the balance sheet when the Company has a present or constructive obligation as a result of a past event, and it is probable that an outflow of economic resources will be required in settlement. Provisions are recorded using best estimates of the risk involved. Long-term monetary assets and liabilities are adjusted to their present value and short-term items when the effect thereof on the financial statements as a whole is deemed material. The adjustment to present value is calculated based on the contractual cash flows and the explicit or, in certain cases, implicit interest rate on the relevant assets and liabilities.

k. Investments

The interest in the subsidiary is valued by the equity method in the Parent Company's financial statements and joint venture is valued by the equity method in the Company's financial statements.

l. Use of estimates and judgments

Judgments, estimates and assumptions are used to measure and recognize certain assets and liabilities in the Company's financial statements. These estimates took into account experience from past and current events, assumptions about future events and other objective and subjective factors.

The Company reviews its estimates and assumptions at least annually. There are no significant items subject to these estimates.

The accounting policies described in detail throughout these financial statements have been applied consistently and are being presented by the Company.

4 Description of significant accounting policies

The significant accounting policies applied in the preparation of these financial statements are described throughout these notes and have been applied consistently throughout the periods presented, unless otherwise stated.

5 Cash and cash equivalents

	2025	2024
Cash and banks	418	1,613
Investment Fund	835	3,578
Cash equivalents	**1,253**	**5,191**

The balance of cash and banks as of December 31, 2025 and December 31, 2024 consists of current accounts and investment fund holdings at Banco Santander S/A and Citibank, that are promptly convertible into a known cash amount and are subject to an insignificant risk of loss. The assets in which the Fund focuses its investments are Repurchase Agreements.

6 Related-party balances and transactions

The Company adheres to Corporate Governance practices and complies with all applicable legal requirements. Furthermore, the Company´s Corporate Governance Policy establishes that members of the Board of Directors are responsible for monitoring and managing any potential conflicts of interest involving executive officers, the Board members and shareholders. This oversight is intended to prevent the inappropriate use of Company assets and, in particular, to avoid abusive conduct in transactions involving related parties.

In compliance with Corporation Law, all members of the Company's Board of Directors are prohibited from voting in any assembly or meeting of the Board, or from participating in any transaction or business operation in which they have a conflict of interest with the Company.

The main balances of related-party assets and liabilities as of December 31, 2025 and December 31, 2024, as well as the related-party transactions that impacted the statements of operations for the respective periods, result from transactions between the Company and its joint venture and shareholder, as detailed below:

Assets	**2025**	**2024**
Loan with related parties		
Prumo Logística (i)	-	153,792
FP NewCo	88,104	88,103
Dividends receivable		
Ferroport (ii)	66,744	53,581
	154,848	**295,476**
Current	66,744	53,581
Non-current	88,104	241,895

(i) Derecognition of the balance with Prumo Logística in 2025, as a result of the assignment of the receivable.

(ii) The table below presents the flow of dividends and their impact on Geométrica Par, detailing the effects of statutory dividends, corresponding to 25% of adjusted net income, in accordance with Law N° 6.404/76, additional dividends, and dividend distributions:

Dividends flow

Date	Description	Total amount (Ferroport)	Proportional share (50% - Geométrica Par)
Balance on December 31st, 2023		**116,279**	**58,139**
March, 2024	Additional dividends	348,783	174,391
March, 2024	Dividends received	(165,266)	(82,633)
June, 2024	Dividends received	(110,236)	(55,117)
September, 2024	Dividends received	(103,426)	(51,713)
December, 2024	Statutory dividends	137,178	68,589
December, 2024	Dividends received	(116,150)	(58,075)
Balance on December 31st, 2024		**107,162**	**53,581**
March, 2025	Additional dividends	56,896	28,448
March, 2025	Dividends received	(164,058)	(82,029)
June, 2025	Dividends received	(150,828)	(75,414)
June, 2025	Additional dividends	354,658	177,329
September, 2025	Dividends received	(114,226)	(57,113)
December, 2025	Additional dividends	131,019	65,509
December, 2025	Dividends received	(87,134)	(43,567)
Balance on December 31st, 2025		**133,489**	**66,744**

Liabilities	**2025**	**2024**
Accounts payable - debit notes		
Prumo Logística	-	52
Dividends		
FP NewCo	58,072	58,070
	58,072	**58,122**

Maturity and interest

The Company has currently an interest-free loan with FP NewCo, which is not subject to agreements or guarantees, as they are intercompany loans. The loan does not have a defined maturity date. As of December 31, 2025 and 2024, the outstanding balance was R$ 88,104 and R$ 88,103, respectively.

7 Investments

a. Equity interests

			2025						
Direct investee	**% interest**	**Number of shares/ (thousand)**	**Assets**	**Liabilities**	**Equity**	**Capital**	**Capital reserve**	**Profit reserve**	**Retained Earnings**
Ferroport	50%	1,080	2,528,800	576,989	1,951,811	1,197,152	94,589	169,066	491,004

			2024						
Direct investee	**% interest**	**Number of shares/ (thousand)**	**Assets**	**Liabilities**	**Equity**	**Capital**	**Capital reserve**	**Profit reserve**	**Retained Earnings**
Ferroport	50%	1,080	2,544,436	611,065	1,933,371	1,197,152	94,589	141,479	500,151

b. Changes

Direct investee	**12/31/2024**	**Share of profit of equity-accounted investees**	**Dividends**	**12/31/2025**
Ferroport	966,686	280,506	(271,286)	975,905
	966,686	**280,506**	**(271,286)**	**975,905**

Direct investee	**12/31/2023**	**Share of profit of equity-accounted investees**	**Dividends**	**12/31/2024**
Ferroport	973,873	235,784	(242,971)	966,686
	973,873	**235,784**	**(242,971)**	**966,686**

8 Bonds

			2025			2024
	Due date	**Rates in %**	**Principal**	**Interest**	**Total**	**Total**
Loan						
Senior Secured Bonds	12/31/2031	7.50% p.y.	1,258,957	-	1,258,957	1,559,850
(-) Transaction cost			(37,752)	-	(37,752)	(48,492)
			1,221,205	**-**	**1,221,205**	**1,511,358**
Current			**108,883**	**-**	**108,883**	**113,827**
Noncurrent			**1,112,322**	**-**	**1,112,322**	**1,397,531**

In October 2019, the Company issued the Senior Secured Bond under regulation of 144A/Regs, with a coupon of 7,5% p.y., semi-annual payments and final maturity in December 2031.

The principal amortization schedule in the contract presents percentages for minimum payments and allows payments above the established percentage, which reduces the forthcoming legal percentages.

In December 2025, as part of its regular semiannual payment schedule, the Company paid R$38,849 for principal amortization and R$ 49,068 in interest. As the Company has partially reached the target amortization schedule, which requires higher payments than the legal amortization schedule, this payment exceeded the legal payment obligations. Therefore, the Company is already in compliance with the legal schedule of obligations for the next 36 months.

The Brazilian Real appreciated as compared to US Dollar in December 31st 2025 (as compared to December 31st 2024). In compliance with its Hedging Program, the Company has entered into a non-deliverable forward agreement (NDFs) to purchase dollars to protect its next debt service from exchange rate variations and will continue to do so over the following months. Therefore, the Company does not expect a material negative cashflow impact regarding exchange rate variations on the semi-annual payment of the Bonds.

Escrow Deposits
Geométrica Par has one reserve account, as requested by the financing contract: The Debt Service Reserve Account ("DSRA"), which contains 6 months of the minimum principal payment plus interest payable in the period. As of December 31, 2025, DSRA had R$ 48,779 deposited (R$ 60,515 as of December 31, 2024).

Non-deliverable forward (NDF)
The Company's cash inflows are from dividends distributed by the Company's subsidiary Ferroport to its shareholders on a quarterly basis. Via the issuance of senior debt contracts, the Company agreed to a Hedging Program that determines the Company shall enter NDFs (non-deliverable forwards) every month to buy US Dollars and sell Reais in an amount equal to 1/6 of the semi-annual payment to hedge the debt payments and funding in reserve accounts maturing in June and December.

Guarantees provided
The Company submitted the following security for the senior debt contracts: (i) Statutory lien of the Ferroport shares for Geométrica Par; (ii) Statutory lien on the shares of Geométrica Par held by the parent company FP Newco; (iii) Statutory lien on the loan between Geométrica Par and Ferroport and (iv) Statutory Lien of credit receivables and accounts.

There are no indications that the Company will have difficulties meeting the covenants as of this report date.

Covenants
The Senior Secured Bond issued under Rule 144A/Reg S, in the total amount of US$350,000, issued in the international capital markets, is subject to affirmative and negative covenants and informational requirements typical of senior secured notes.

As of December 31, 2025 and 2024, the Company was in compliance with all affirmative and negative covenants and informational requirements.

Transactions not involving cash or cash equivalents

		Cash Flow		Non cash effect		
	2024	**Secured / (settled)**	**Interest paid (financing)**	**Interest and exchange variance**	**Amortization of transaction costs**	**2025**
Bonds	1,511,359	-123,434	-103,835	-73,625	10,740	**1,221,205**
	1,511,359	**-123,434**	**-103,835**	**-73,626**	**10,740**	**1,221,205**

		Cash Flow		Non cash effect		
	2023	**Secured / (settled)**	**Interest paid (financing)**	**Interest and exchange variance**	**Amortization of transaction costs**	**2024**
Bonds	1,371,546	-185,021	-170,573	482,418	12,989	**1,511,359**
	1,371,546	**-185,021**	**-170,573**	**482,418**	**12,989**	**1,511,359**

9 Deferred taxes

The Company does not record deferred income and social contribution tax assets at the rate of 34%. Brazilian tax legislation allows tax losses to be offset against future taxable income for an indefinite term. However, this offsetting is limited to 30% of the taxable income in each accrual year.

Potential deferred tax assets are reviewed periodically, and the related projections are updated annually, unless material factors arise that may affect them.
As of December 31, 2025 and 2024, the balance of deferred income tax and social contribution tax assets not recognized was R$ 419,880 and R$ 311,536, respectively.

	2025	**2024**
Profit (loss) before income and social contribution taxes	141,428	(239,056)
Income tax and social contribution taxes at the rate (34%)	(48,086)	81,279
Tax credits not recognized	48,086	(81,279)
Total income taxes and social contribution	-	-
Effective rate	**0.00%**	**0.00%**
Current	-	-
Deferred (i)	-	-
Total income taxes and social contribution recorded in the states of income	-	-

(i) Due to the lack of sufficient evidence of future taxable profits and other relevant factors, deferred tax assets arising from tax losses and negative tax bases were not recognized. This matter is reviewed periodically to assess any changes in the Company's ability to realize such assets.

10 Uncertainties related to income tax treatments

The Company has uncertain tax positions related to Corporate Income Tax (IRPJ) and Social Contribution on Net Profit (CSLL), currently under administrative discussion. Based on applicable legislation and Management's assessment, it is considered more likely than not that the Company will prevail in these matters.

Therefore, no additional liability has been recognized in relation to these uncertainties.

Nature of uncertainty	**2025**	**2024**
IRPJ	362	322
CSLL	353	314
Total	**715**	**636**

11 Equity

a. Share capital

The Company's ownership structure as of December 31, 2025 and December 31, 2024, is as follows:

	2025		**2024**	
Shareholder	**Quantity of common shares (thousand)**	**%**	**Quantity of common shares (thousand)**	**%**
FP NewCo	820,362	100.00	820,362	100.00
	820,362	**100.00**	**820,362**	**100.00**

As of December 31, 2025 and 2024, the Company's share capital amounted to R$ 10,000.

Earnings (loss) per share	**2025**	**2024**
Net income (loss) for the period	141,428	(239,056)
Quantity of common shares (thousand)	820,362	820,362
Earnings (loss) per share (R$)	**0.1724**	**(0.2914)**

12 Financial result

	2025	2024
Financial income		
Interests on short-term investments	5,684	3,826
Interests earned	-	249
Exchange variation on loans	288,758	79,452
Derivatives	-	21,715
	294,442	**105,242**
Financial expenses		
Interests on loans	(102,029)	(109,861)
Exchange variation on loans	(122,120)	(431,482)
Amortization of transaction costs	(10,740)	(12,989)
Commission and brokerage fees	(4,698)	(2,324)
Derivatives	(17,616)	(2,606)
Taxes on financial operations	(20,403)	(20,568)
Receivables assignment (i)	(153,782)	-
Others	(1,677)	-
	(433,065)	**(579,830)**
	(138,623)	**(474,588)**

(ii) Derecognition of the balance with Prumo Logística in 2025, as a result of the assignment of the receivable.

13 Financial instruments and risk management

The Company carries out transactions with financial instruments. These instruments are managed through operating strategies and internal controls, aimed at liquidity, profitability, and security. The control policy consists of periodically monitoring contract rates versus market rates. The Company does not invest in derivatives or any other risky assets on a speculative basis.

In compliance with senior debt contracts, the Company is contracting currency hedges every month to cover the debt service.

The estimated realization values of the Company's financial assets and liabilities were determined through information available in the market and appropriate valuation methodologies. However, market data was used to calculate fair value. It was necessary to interpret market data to estimate the most adequate realization value. Consequently, the estimates below do not necessarily indicate the values that could be realized in the current exchange market.

The concept of fair value states that assets and liabilities should be valued at market prices, in the case of liquid assets, or by using mathematical pricing methods, in other cases. The hierarchy level of fair value gives priority to unadjusted prices quoted on an active market.

The table below demonstrates the book balances and respective fair values of the financial instruments and segregation of the hierarchal level, included in the balance sheet:

			2025		2024	
	Category / Measurement method	**Level**	**Book value**	**Fair value**	**Book value**	**Fair value**
Assets						
Cash and cash equivalents	Amortized cost	-	1,253	1,253	5,191	5,191
Escrow account	Amortized cost	-	48,779	48,779	60,515	60,515
Loan with related parties	Amortized cost	-	88,104	88,104	241,895	241,895
Dividends	Amortized cost	-	66,744	66,744	53,581	53,581
Derivatives	Fair value through profit or loss	Level 2	-	-	1,367	1,367
			204,880	**204,880**	**362,549**	**362,549**
Liabilities						
Other payables	Amortized cost	-	10	10	32	32
Derivatives	Fair value through profit or loss	Level 2	836	836	-	-
Dividends	Amortized cost	-	58,072	58,072	58,070	58,070
Accounts payable to related parties	Amortized cost	-	-	-	52	52
Bonds	Amortized cost		1,221,205	1,221,205	1,511,358	1,549,071
			1,280,123	**1,280,123**	**1,569,512**	**1,607,225**

- **(Level 1) -** Quoted prices (unadjusted) in active markets for identical assets or liabilities.
- **(Level 2) -** Different inputs, except for traded prices in active markets included in Level 1 that are observable for the assets and liabilities, directly (as prices) or indirectly (derived from prices).
- **(Level 3)** - Inputs for the asset or liability that are not based on observable market variables (unobservable inputs).

The Company's financial transactions are subject to the following risk factors:

(i) Market risk

Exchange Risk

The risk of change in exchange rates could be associated with the Company's assets and liabilities. The Company manages the exchange risk from Ferroport to detect and mitigate risks posed by changes in exchange rates underlying global assets and liabilities. The foreign-currency debt therefore exists on debt securities issued in US Dollars by Geométrica Par. The cash flow intended to serve the payment of this debt comes on a quarterly basis from its joint-venture Ferroport, whose revenue is denominated in US Dollars, where the fee for handling iron ore in force is restated annually by a portion of the PPI US inflation index.

Ferroport is in a unique situation where its cost structure is denominated in Reais, and its monthly revenue is indexed to the US dollar. The joint-venture operating revenue is therefore exposed to exchange variance risk due to the mismatch between the revenue and cost currencies. The appreciation of the Brazilian Real against the US Dollar could diminish the operational margin and free cash flow of Ferroport. In respect of Geométrica Par's debt, the Company is required to enter NDFs (Non-Deliverable-Forwards) monthly to hedge against exchange variance, in accordance with the financing documents.

The following table provides details on all derivative transactions within the relevant hedging programs, including information on the type of instrument, the nominal value, the maturity, the fair value including credit risk, and amounts paid/received or provisioned for in the period.

Hedge schedule for Non-deliverable Forwards

	Contracted NDF in BRL		**Market-to-market (MTM) in R$**	
NDF	**Reference value**	**Maturity**	**2025**	**2024**
USD term	2,824	06/2025	-	948
USD term	3,552	06/2025	-	419
USD term	4,311	06/2026	(581)	-
USD term	2,669	06/2026	(255)	-
		Hedge position	**(836)**	**1,367**

The table below summarizes the current value of the debt in millions of reais, with a sensitivity scenario in the exchange rates (USD) suffering positive oscillations of 10%, 20% and 30%.

2025	**Actual**	**USD +10%**	**USD +20%**	**USD +30%**
Loan				
Senior Secured Bonds	1,221,205	1,343,325	1,465,446	1,587,566
Total	**1,221,205**	**1,343,325**	**1,465,446**	**1,587,566**

2024	**Actual**	**USD +10%**	**USD +20%**	**USD +30%**
Loan				
Senior Secured Bonds	1,559,850	1,715,835	1,871,820	2,027,805
Total	**1,559,850**	**1,715,835**	**1,871,820**	**2,027,805**

(ii) Liquidity risk

Regarding liquidity risk, the Company has partially reached the target amortization schedule, which requires higher payments than the legal amortization schedule. This higher payment exceeds the legal payment obligations, and as a result, the Company is already compliant with the legal schedule for the next 36 months, without any liquidity risk.

The table below denotes the main projected financial liabilities of the Company as of December 31st, 2025. These amounts are gross and are not discounted and include payments of estimated interest.

	Up to 6 months	6 to12 months	1 to2 years	2 to 5 years	Over 5 years	Total
Financial liabilities						
Other payable	10	-	-	-	-	10
Bonds	103,335	101,231	196,147	537,930	747,936	1,686,581
Total by time range	**103,345**	**101,231**	**196,147**	**537,930**	**747,936**	**1,686,591**

(iii) Credit risk

This arises from the possibility of the Company suffering losses due to the default of its counterparties or of financial institutions where they have funds.

The Company also carries out a rating analysis of the financial institutions, through credit reports provided by the “Bank Risk Classification System” - Risk Bank, to classify and systematically follow up the risk and performance of each bank.

The balances exposed to credit risk are as follows:

	2025	2024
Financial instruments		
Cash and banks	1,253	5,191
Escrow account	48,779	60,515
Loan with related parties	88,104	241,895
	138,136	**307,601**

Certificate Of Completion

Envelope Id: A0C7C6DE-9E45-4B42-A79D-B994F45CF2E0		Status: Completed
Subject: Complete with Docusign: GEOMETRICAPAR25.DEC_versão completa_v2.pdf		
LoS / Área: Assurance (Audit, CMAAS)		
Tipo de Documento: Relatórios ou Deliverables		
Source Envelope:		
Document Pages: 26	Signatures: 1	Envelope Originator:
Certificate Pages: 8	Initials: 0	Nayara Klopper
AutoNav: Enabled		Avenida Brigadeiro Faria Lima, 3732, 16º e 17º andares, Edifício Adalmiro Dellape Baptista B32, Itai
EnvelopeId Stamping: Enabled		São Paulo, São Paulo 04538-132
Time Zone: (UTC-03:00) Brasilia		nayara.klopper@pwc.com
		IP Address: 201.56.5.228

Record Tracking

Status: Original 15 April 2026 | 16:39	Holder: Nayara Klopper nayara.klopper@pwc.com	Location: DocuSign
Status: Original 15 April 2026 | 18:13	Holder: CEDOC Brasil BR_Sao-Paulo-Arquivo-Atendimento-Team@pwc.com	Location: DocuSign

Signer Events	Signature	Timestamp
Valter Aquino valter.aquino@pwc.com Security Level: Email, Account Authentication (None), Digital Certificate **Signature Provider Details:** Signature Type: ICP-Brasil Issuer: AC SyngularID Multipla Subject: CN=Valter Vieira de Aquino Junior:30333500890	 Signature Adoption: Pre-selected Style Using IP Address: 134.238.159.65 Certificate policy: [1]Certificate Policy: Policy Identifier=2.16.76.1.2.1.133 [1,1]Policy Qualifier Info: Policy Qualifier Id=CPS Qualifier: http://syngularid.com.br/repositorio/ac-syngularid-multipla/dpc/dpc-ac-syngularID-multipla.pdf	Sent: 15 April 2026 | 16:40 Resent: 15 April 2026 | 17:28 Viewed: 15 April 2026 | 18:12 Signed: 15 April 2026 | 18:13

Electronic Record and Signature Disclosure:
Accepted: 26 November 2021 | 16:55
ID: ce9a99ac-9fcb-4ac8-a0dd-e10e2a84f7ab
Company Name: PwC

In Person Signer Events	Signature	Timestamp

Editor Delivery Events	Status	Timestamp

Agent Delivery Events	Status	Timestamp

Intermediary Delivery Events	Status	Timestamp

Certified Delivery Events	Status	Timestamp

Carbon Copy Events	Status	Timestamp

Carbon Copy Events	Status	Timestamp
Nayara Klopper nayara.klopper@pwc.com Security Level: Email, Account Authentication (None) **Electronic Record and Signature Disclosure:** Not Offered via Docusign	COPIED	Sent: 15 April 2026 | 18:13 Viewed: 15 April 2026 | 18:13 Signed: 15 April 2026 | 18:13
Ramon Costa ramon.costa@pwc.com Security Level: Email, Account Authentication (None) **Electronic Record and Signature Disclosure:** Not Offered via Docusign	COPIED	Sent: 15 April 2026 | 18:13
franciele magalhaes franciele.magalhaes@pwc.com PwC BR Security Level: Email, Account Authentication (None) **Electronic Record and Signature Disclosure:** Not Offered via Docusign	COPIED	Sent: 15 April 2026 | 18:13

Witness Events	Signature	Timestamp

Notary Events	Signature	Timestamp

Envelope Summary Events	Status	Timestamps
Envelope Sent	Hashed/Encrypted	15 April 2026 | 16:40
Envelope Updated	Security Checked	15 April 2026 | 17:02
Envelope Updated	Security Checked	15 April 2026 | 17:02
Certified Delivered	Security Checked	15 April 2026 | 18:12
Signing Complete	Security Checked	15 April 2026 | 18:13
Completed	Security Checked	15 April 2026 | 18:13

Payment Events	Status	Timestamps

Electronic Record and Signature Disclosure

CONSENTIMENTO PARA RECEBIMENTO ELETRÔNICO DE REGISTROS ELETRÔNICOS E DIVULGAÇÕES DE ASSINATURA

Registro Eletrônicos e Divulgação de Assinatura

Periodicamente, a PwC poderá estar legalmente obrigada a fornecer a você determinados avisos ou divulgações por escrito. Estão descritos abaixo os termos e condições para fornecer-lhe tais avisos e divulgações eletronicamente através do sistema de assinatura eletrônica da DocuSign, Inc. (DocuSign). Por favor, leia cuidadosa e minuciosamente as informações abaixo, e se você puder acessar essas informações eletronicamente de forma satisfatória e concordar com estes termos e condições, por favor, confirme seu aceite clicando sobre o botão “Eu concordo” na parte inferior deste documento.

Obtenção de cópias impressas

A qualquer momento, você poderá solicitar de nós uma cópia impressa de qualquer registro fornecido ou disponibilizado eletronicamente por nós a você. Você poderá baixar e imprimir os documentos que lhe enviamos por meio do sistema DocuSign durante e imediatamente após a sessão de assinatura, e se você optar por criar uma conta de usuário DocuSign, você poderá acessá-los por um período de tempo limitado (geralmente 30 dias) após a data do primeiro envio a você. Após esse período, se desejar que enviemos cópias impressas de quaisquer desses documentos do nosso escritório para você, cobraremos de você uma taxa de R$ 0.00 por página. Você pode solicitar a entrega de tais cópias impressas por nós seguindo o procedimento descrito abaixo.

Revogação de seu consentimento

Se você decidir receber de nós avisos e divulgações eletronicamente, você poderá, a qualquer momento, mudar de ideia e nos informar, posteriormente, que você deseja receber avisos e divulgações apenas em formato impresso. A forma pela qual você deve nos informar da sua decisão de receber futuros avisos e divulgações em formato impresso e revogar seu consentimento para receber avisos e divulgações está descrita abaixo.

Consequências da revogação de consentimento

Se você optar por receber os avisos e divulgações requeridos apenas em formato impresso, isto retardará a velocidade na qual conseguimos completar certos passos em transações que te envolvam e a entrega de serviços a você, pois precisaremos, primeiro, enviar os avisos e divulgações requeridos em formato impresso, e então esperar até recebermos de volta a confirmação de que você recebeu tais avisos e divulgações impressos. Para indicar a nós que você mudou de ideia, você deverá revogar o seu consentimento através do preenchimento do formulário “Revogação de Consentimento” da DocuSign na página de assinatura de um envelope DocuSign, ao invés de assiná-lo. Isto indicará que você revogou seu consentimento para receber avisos e divulgações eletronicamente e você não poderá mais usar o sistema DocuSign para receber de nós, eletronicamente, as notificações e consentimentos necessários ou para assinar eletronicamente documentos enviados por nós.

Todos os avisos e divulgações serão enviados a você eletronicamente

A menos que você nos informe o contrário, de acordo com os procedimentos aqui descritos, forneceremos eletronicamente a você, através da sua conta de usuário da DocuSign, todos os avisos, divulgações, autorizações, confirmações e outros documentos necessários que devam ser fornecidos ou disponibilizados a você durante o nosso relacionamento Para mitigar o risco de você inadvertidamente deixar de receber qualquer aviso ou divulgação, nós preferimos fornecer todos os avisos e divulgações pelo mesmo método e para o mesmo endereço que você nos forneceu. Assim, você poderá receber todas as divulgações e avisos eletronicamente ou em formato impresso, através do correio. Se você não concorda com este processo, informe-nos conforme descrito abaixo. Por favor, veja também o parágrafo imediatamente acima, que descreve as consequências da sua escolha de não receber de nós os avisos e divulgações eletronicamente.

Como contatar a PwC:

Você pode nos contatar para informar sobre suas mudanças de como podemos contatá-lo eletronicamente, solicitar cópias impressas de determinadas informações e revogar seu consentimento prévio para receber avisos e divulgações em formato eletrônico, conforme abaixo:

To contact us by email send messages to: fiche.alessandra@pwc.com

Para nos contatar por e-mail, envie mensagens para: fiche.alessandra@pwc.com

Para informar seu novo endereço de e-mail a PwC:

Para nos informar sobre uma mudança em seu endereço de e-mail, para o qual nós devemos enviar eletronicamente avisos e divulgações, você deverá nos enviar uma mensagem por e-mail para o endereço fiche.alessandra@pwc.com e informar, no corpo da mensagem: seu endereço de e-mail anterior, seu novo endereço de e-mail. Nós não solicitamos quaisquer outras informações para mudar seu endereço de e-mail. We do not require any other information from you to change your email address.

Adicionalmente, você deverá notificar a DocuSign, Inc para providenciar que o seu novo endereço de e-mail seja refletido em sua conta DocuSign, seguindo o processo para mudança de e-mail no sistema DocuSign.

Para solicitar cópias impressas a PwC:

Para solicitar a entrega de cópias impressas de avisos e divulgações previamente fornecidos por nós eletronicamente, você deverá enviar uma mensagem de e-mail para fiche.alessandra@pwc.com e informar, no corpo da mensagem: seu endereço de e-mail, nome completo, endereço postal no Brasil e número de telefone. Nós cobraremos de você o valor referente às cópias neste momento, se for o caso.

Para revogar o seu consentimento perante a PwC:

Para nos informar que não deseja mais receber futuros avisos e divulgações em formato eletrônico, você poderá:

(i) recusar-se a assinar um documento da sua sessão DocuSign, e na página seguinte, assinalar o item indicando a sua intenção de revogar seu consentimento; ou

(ii) enviar uma mensagem de e-mail para fiche.alessandra@pwc.com e informar, no corpo da mensagem, seu endereço de e-mail, nome completo, endereço postal no Brasil e número de telefone. Nós não precisamos de quaisquer outras informações de você para revogar seu consentimento. Como consequência da revogação de seu consentimento para documentos online, as transações levarão um tempo maior para serem processadas. We do not need any other information from you to withdraw consent. The consequences of your withdrawing consent for online documents will be that transactions may take a longer time to process.

Hardware e software necessários:**

(i) Sistemas Operacionais: Windows® 2000, Windows® XP, Windows Vista®; Mac OS®

(ii) Navegadores: Versões finais do Internet Explorer® 6.0 ou superior (Windows apenas); Mozilla Firefox 2.0 ou superior (Windows e Mac); Safari™ 3.0 ou superior (Mac apenas)

(iii) Leitores de PDF: Acrobat® ou software similar pode ser exigido para visualizar e imprimir arquivos em PDF.

(iv) Resolução de Tela: Mínimo 800 x 600

(v) Ajustes de Segurança habilitados: Permitir cookies por sessão

** Estes requisitos mínimos estão sujeitos a alterações. No caso de alteração, será solicitado que você aceite novamente a divulgação. Versões experimentais (por ex.: beta) de sistemas operacionais e navegadores não são suportadas.

Confirmação de seu acesso e consentimento para recebimento de materiais eletronicamente:

Para confirmar que você pode acessar essa informação eletronicamente, a qual será similar a outros avisos e divulgações eletrônicos que enviaremos futuramente a você, por favor, verifique se foi possível ler esta divulgação eletrônica e que também foi possível imprimir ou salvar eletronicamente esta página para futura referência e acesso; ou que foi possível enviar a presente divulgação e consentimento, via e-mail, para um endereço através do qual seja possível que você o imprima ou salve para futura referência e acesso. Além disso, caso concorde em receber avisos e divulgações exclusivamente em formato eletrônico nos termos e condições descritos acima, por favor, informe-nos clicando sobre o botão “Eu concordo” abaixo.

Ao selecionar o campo “Eu concordo”, eu confirmo que:

(i) Eu posso acessar e ler este documento eletrônico, denominado CONSENTIMENTO PARA RECEBIMENTO ELETRÔNICO DE REGISTRO ELETRÔNICO E DIVULGAÇÃO DE ASSINATURA; e

(ii) Eu posso imprimir ou salvar ou enviar por e-mail esta divulgação para onde posso imprimi-la para futura referência e acesso; e (iii) Até ou a menos que eu notifique a PwC conforme descrito acima, eu consinto em receber exclusivamente em formato eletrônico, todos os avisos, divulgações, autorizações, aceites e outros documentos que devam ser fornecidos ou disponibilizados para mim por PwC durante o curso do meu relacionamento com você.

ELECTRONIC RECORD AND SIGNATURE DISCLOSURE

From time to time, PwC (we, us or Company) may be required by law to provide to you certain written notices or disclosures. Described below are the terms and conditions for providing to you such notices and disclosures electronically through the DocuSign system. Please read the information below carefully and thoroughly, and if you can access this information electronically to your satisfaction and agree to this Electronic Record and Signature Disclosure (ERSD), please confirm your agreement by selecting the check-box next to 'I agree to use electronic records and signatures' before clicking 'CONTINUE' within the DocuSign system.

Getting paper copies

At any time, you may request from us a paper copy of any record provided or made available electronically to you by us. You will have the ability to download and print documents we send to you through the DocuSign system during and immediately after the signing session and, if you elect to create a DocuSign account, you may access the documents for a limited period of time (usually 30 days) after such documents are first sent to you. After such time, if you wish for us to send you paper copies of any such documents from our office to you, you will be charged a $0.00 per-page fee. You may request delivery of such paper copies from us by following the procedure described below.

Withdrawing your consent

If you decide to receive notices and disclosures from us electronically, you may at any time change your mind and tell us that thereafter you want to receive required notices and disclosures only in paper format. How you must inform us of your decision to receive future notices and disclosure in paper format and withdraw your consent to receive notices and disclosures electronically is described below.

Consequences of changing your mind

If you elect to receive required notices and disclosures only in paper format, it will slow the speed at which we can complete certain steps in transactions with you and delivering services to you because we will need first to send the required notices or disclosures to you in paper format, and then wait until we receive back from you your acknowledgment of your receipt of such paper notices or disclosures. Further, you will no longer be able to use the DocuSign system to receive required notices and consents electronically from us or to sign electronically documents from us.

All notices and disclosures will be sent to you electronically

Unless you tell us otherwise in accordance with the procedures described herein, we will provide electronically to you through the DocuSign system all required notices, disclosures, authorizations, acknowledgements, and other documents that are required to be provided or made available to you during the course of our relationship with you. To reduce the chance of you inadvertently not receiving any notice or disclosure, we prefer to provide all of the required notices and disclosures to you by the same method and to the same address that you have given us. Thus, you can receive all the disclosures and notices electronically or in paper format through the paper mail delivery system. If you do not agree with this process, please let us know as described below. Please also see the paragraph immediately above that describes the consequences of your electing not to receive delivery of the notices and disclosures electronically from us.

How to contact PwC:

You may contact us to let us know of your changes as to how we may contact you electronically, to request paper copies of certain information from us, and to withdraw your prior consent to receive notices and disclosures electronically as follows:
To contact us by email send messages to: fiche.alessandra@pwc.com

To advise PwC of your new email address

To let us know of a change in your email address where we should send notices and disclosures electronically to you, you must send an email message to us at fiche.alessandra@pwc.com and in the body of such request you must state: your previous email address, your new email address. We do not require any other information from you to change your email address.

If you created a DocuSign account, you may update it with your new email address through your account preferences.

To request paper copies from PwC

To request delivery from us of paper copies of the notices and disclosures previously provided by us to you electronically, you must send us an email to fiche.alessandra@pwc.com and in the body of such request you must state your email address, full name, mailing address, and telephone number. We will bill you for any fees at that time, if any.

To withdraw your consent with PwC

To inform us that you no longer wish to receive future notices and disclosures in electronic format you may:

i. decline to sign a document from within your signing session, and on the subsequent page, select the check-box indicating you wish to withdraw your consent, or you may;

ii. send us an email to fiche.alessandra@pwc.com and in the body of such request you must state your email, full name, mailing address, and telephone number. We do not need any other information from you to withdraw consent.. The consequences of your withdrawing consent for online documents will be that transactions may take a longer time to process..

Required hardware and software

The minimum system requirements for using the DocuSign system may change over time. The current system requirements are found here: https://support.docusign.com/guides/signer-guide-signing-system-requirements.

Acknowledging your access and consent to receive and sign documents electronically

To confirm to us that you can access this information electronically, which will be similar to other electronic notices and disclosures that we will provide to you, please confirm that you have read this ERSD, and (i) that you are able to print on paper or electronically save this ERSD for your future reference and access; or (ii) that you are able to email this ERSD to an email address where you will be able to print on paper or save it for your future reference and access. Further, if you consent to receiving notices and disclosures exclusively in electronic format as described herein, then select the check-box next to 'I agree to use electronic records and signatures' before clicking 'CONTINUE' within the DocuSign system.

By selecting the check-box next to 'I agree to use electronic records and signatures', you confirm that:

- You can access and read this Electronic Record and Signature Disclosure; and
- You can print on paper this Electronic Record and Signature Disclosure, or save or send this Electronic Record and Disclosure to a location where you can print it, for future reference and access; and
- Until or unless you notify PwC as described above, you consent to receive exclusively through electronic means all notices, disclosures, authorizations, acknowledgements, and other documents that are required to be provided or made available to you by PwC during the course of your relationship with PwC.