(A free translation of the original in Portuguese)

Banco BOCOM BBM S.A.

Financial statements at June 30, 2026 and independent auditor's report

Management Report
(In thousands of Reais)

Who We Are

BOCOM BBM represents the union of two cultures of excellence in banking with a centennial history of high performance and solidity in both Brazil and China.

We act with agility and transparency to meet the credit needs of companies established in Brazil and abroad. We offer our corporate and institutional clients solutions in debt capital markets (DCM), derivatives, foreign exchange, and treasury products. In Asset Management, we offer fixed-income funds with a variety of profiles for individual and corporate clients. In Wealth Management Services, we deliver customized financial products and services to high-income investors.

Always guided by ethical principles and a commitment to full transparency, we strive to assure a sustainable return on capital for our shareholders and clients, to advance Brazil-China integration, and to give our employees opportunities for professional, material and intellectual growth, encouraging the search for cutting-edge knowledge, especially in the financial and technological areas.

Message from Management

Having achieved an annualized return of 29.7% in the first half of 2026, BOCOM BBM celebrates the fifth consecutive year with a sustainable return on average shareholders' equity (ROAE) in excess of 20%, one of the highest in the Brazilian market. This result, and above all the way in which it was constructed, consolidated the success of a unique project begun in 2016 with Chinese capital, intense participation and management by Brazilian executives, and a long history of collaborative teamwork.

As we embark on BOCOM BBM's tenth year, we are proud of our successful strategy of diversification into new business areas, including expansion in debt capital markets, treasury products for clients, and asset management. These sources of income, which are not directly linked to credit spreads, accounted for 44.7% of the bank's total revenue in the year, representing significant growth compared with 22.3% in 2016, when the BOCOM BBM project began.

We are very pleased not only to support our clients, who believe in this country and create jobs, but also to continue investing in training and education, and above all to contribute to the deepening of financial relations between Brazil and China, which helps create opportunities for both countries while promoting harmony and mutual understanding.

In 2026, we continued to strengthen our corporate commitment to the well-being of our staff, clients and suppliers, as well as the local communities where we operate. Through sponsorships and donations, we supported several projects that enrich education for vulnerable groups. The highlights included continuing support for projects located near our Rio de Janeiro offices, such as Fundação Darcy Vargas's extracurricular classes for underserved children, and Gamboa Ação's "Beyond Combat" initiative to foster participation in sports. We supported universities and training courses in areas of strategic importance to the bank, such as the economics departments at the Pontifical Catholic University of Rio de Janeiro (PUC-Rio) and Getúlio Vargas Foundation (FGV), both of which have leading business schools. We supported a course called "China Today", offered by Tsinghua University, Beijing, to enable Brazilian executives to learn about economic trends in China from renowned experts, academics and policymakers. To our ongoing initiatives relating to representation, talent retention and employee career advancement we added the creation of a diversity committee. Our sustainability committee continued to promote important internal initiatives, such as the measurement, certification and offsetting of the bank's carbon emissions.

We participated in the celebration of Brazil-China Culture Year by supporting several projects that highlighted cultural exchanges between the two countries over the years. One of these was restoration and maintenance of Casa Pacheco Leão, a historic building in Rio's Botanic Garden, with a new exhibition on "The Time of Plants" that will remain there until 2027, showcasing the connections among nature, culture and history through the journeys of tea and coffee. We also supported BRASINÊS, the International Sino-Brazilian Festival, with art exhibitions, live music, film screenings, culinary experiences and educational activities in São Paulo's Ibirapuera Park and in Rio de Janeiro. Reinforcing our support for projects that promote dialogue between Brazil and China, we sponsored an exhibition entitled "A Shared Future" featuring photographs of China-Brazil friendship and held in the Stenography Hall of the National Congress in Brasília. These initiatives evidence the strengthening of Brazil-China relations in recent years and show that there are myriad opportunities for even greater integration between the two countries.

The persistence of the conflict in the Middle East continues to have a profound impact on the global outlook. Rising oil prices, supply chain disruption and logistics bottlenecks created by the war have halted the disinflation process and resulting normalization of monetary policy previously seen around the world. Inflationary risks have led to a sharp global rise in interest rates, a steady reduction in the scope for rate cuts, and discussions on the need for monetary tightening in several countries. In Brazil, the cycle of rate cuts that began this year reflects a certain amount of progress in the disinflation process, but the El Niño climate anomaly as well as fiscal, parafiscal and credit stimulus measures are acting in the opposite direction.

Although current inflation is displaying benign dynamics, the resilience of economic activity and the de-anchoring of expectations could slow down the disinflation process, requiring rates to remain in restrictive territory next year. This context presents challenges but also opportunities. The high levels of nominal and real rates in Brazil compared to most other countries in the world are attracting foreign investors in pursuit of diversification and new investment opportunities outside the United States.

We concluded that we will disclosing the required semiannual information in compliance with Law 15,177 (2025), which amended Law 6,404 (1976). The gender equity report is available on the website www.bocombbm.com.br.

Management Report
(In thousands of Reais)

Performance of Banco BOCOM BBM

Banco BOCOM BBM ended first-half 2026 with equity of BRL 1.8 billion (BRL 1.6 in December 2025) and net income of BRL 258 million (BRL 175 million in June 2025), for an annualized return of 29.7%, calculated on the average equity for the period.

Total assets amounted to BRL 36.5 billion at the end of June 2026 (BRL 32.6 billion in December 2025). Fundraising in the domestic and foreign markets totaled BRL 27.9 billion in 1H26 (BRL 24.8 billion in December 25). The bank’s Basel capital adequacy ratio was 17.21% at the end of the first half.

Corporate Credit

Our expanded credit portfolio, which includes securities with credit characteristics in addition to credit operations, reached BRL 20.7 billion (BRL 19.4 billion in December 2025). Compared to the previous period, there was an increase of 7%.

Sales & Trading

Derivatives pricing and trading, foreign exchange transactions and other treasury products for clients. The notional value of derivative operations with clients reached BRL 7.2 billion in June 2026 (BRL 8.6 billion in December 2025).

Capital Markets

Structuring and distribution of securities and other fixed-income product transactions. BOCOM BBM coordinated the issuance of R$ 1.34 billion in capital market operations in the first half of 2026 (BRL 1.07 billion in 2025).

Asset Management

Management of fixed-income investment funds. In June 2026, assets under management (AUM) totaled BRL 2.8 billion (BRL 3.1 billion in December 2025).

People

We are recognized for identifying and developing talents, valuing the search for cutting-edge knowledge, and encouraging people who want to achieve their material and intellectual goals with the support of practical and academic experience. We know the importance of teaching and motivating those who join us, offering opportunities for growth and for the full development of every person. We are committed to maintaining a meritocratic, dynamic, transparent and diverse work environment, taking into account the dignity and well-being of all those with whom we interact.

Credit Ratings

For Banco BOCOM BBM, the classifications awarded by rating agencies are an important source of transparent and independent assessment of the quality of our credit.

Moody's reaffirmed its ratings of BOCOM BBM on September 2, 2025. On its global scale, it awarded the bank a "Baa3" rating for local and foreign currency deposits, with a stable outlook, one notch above the Brazilian rating ("Ba1"), with a positive outlook. On the national scale, on May 27, 2025, **Moody's** reaffirmed BOCOM BBM as "Aaa.br" with a stable outlook, the best possible credit rating in this category.

On June 2, 2026, **Fitch** awarded BOCOM BBM global-scale long-term issuer default ratings (IDR) of "BB+" and "BBB-" for foreign and local currency respectively, keeping us above the sovereign rating ("BB"). On a national scale, **Fitch** awarded BOCOM BBM "AAA(bra)", the highest rating in this category. The outlook for the ratings remains stable on both scales, in line with the outlook for Brazil's sovereign ratings.

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Independent auditor's report

To the Board of Directors and Stockholders
Banco BOCOM BBM S.A.

Opinion

We have audited the accompanying financial statements of Banco BOCOM BBM S.A. (the "Bank"), which comprise the balance sheet as at June 30, 2026 and the statements of income, comprehensive income, changes in equity and cash flows for the six-month period then ended, and notes to the financial statements, including a summary of significant accounting policies

In our opinion, the financial statements referred to above were prepared, in all material respects, in accordance with accounting practices adopted in Brazil, applicable to institutions authorized to operate by the Brazilian Central Bank (BCB).

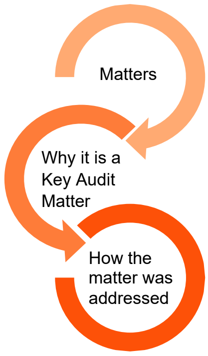
Basis for opinion

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 Bank 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 of public interest entities, 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.

Banco BOCOM BBM S.A.

Key Audit Matters

Key Audit Matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current year and six-month period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.



Why it is a Key Audit Matter	How the matter was addressed in the audit
Fair value measurement of private fixed income securities and derivative financial instruments with low Liquidity and no active market	
As disclosed in Notes 3(b), 3(c), 3(g), 6, and 19, the measurement of the fair value of private fixed income securities and derivative financial instruments with low liquidity and no active market was considered a focus area in our audit due to its relevance in the context of the financial statements. These instruments rely on valuation techniques performed through internal models, which consider certain assumptions for valuing instruments with low liquidity and no active market and/or observable market data.	We have updated our understanding of the relevant internal controls involving the measurement, recognition, and disclosure of the fair value of these financial instruments. We have updated our understanding of the calculation methodologies for pricing private fixed income securities and derivative financial instruments with low liquidity and no active market. We analyzed the reasonableness of the main assumptions used by management in constructing curves and internal pricing models, as well as the alignment of these assumptions and models with market practices. We conducted independent valuation tests on certain operations, selected on a sample basis. We consider that the criteria and main assumptions adopted by management in measuring the fair value of these financial instruments are consistent with the information analyzed in our audit.
Provision for losses associated with credit risk (Note 3 (b) (XI) and 7)	
Determining the provision for losses associated with credit risk, considering the requirements of CMN Resolution No. 4,966, involves a high level of judgment for measuring expected loss by Management, analyses taking place individually	We assessed the processes adopted by Management for the classification and measurement of financial instruments, with a focus on the new provision for losses models.

Why it is a Key Audit Matter	How the matter was addressed in the audit
and/or collectively. That said, this process of measuring expected loss according to CMN Resolution No. 4,966, involves the use of several assumptions, which consider internal and external factors, such as credit quality, economic and financial situation, segment and economic scenarios. Therefore, this was considered an area of focus in our audit.	Regarding the methodology for the provision for expected losses, we applied certain audit procedures, substantially related to: (i) analyzing management's accounting policies in comparison with the requirements of CMN Resolution No. 4,966; (ii) understanding and recalculating the risk parameters developed to measure the expected loss; (iii) understanding and recalculating the measurement of the provision for expected losses, considering the database, models and minimum rules adopted and assumptions adopted by management, such as stage marking; and (iv) analyzing the disclosures required and made by management in the financial statements. For loss estimates calculated based on individual assessment, we evaluated and tested, on a sample basis, the criteria used to determine the provision for losses associated with credit risk. Additionally, we understand the methodology for determining expected loss and dependencies on Information Technology and perform the following procedures: (i) identify key reports and data used in the provision for losses associated with credit risk; (ii) assess the attributes that ensure that the information generated by these reports is complete and integral. We considered that the criteria and assumptions that Management adopted to determine and account provision for losses associated with credit risk based on CMN Resolution n° 4,966, as disclosed in the financial statements, are aligned with the information examined in our audit.

Other information accompanying the financial statements and the audit report

The Bank's management is responsible for the other information that comprises the Management Report.

Our opinion on the financial statements does not cover the Management Report, and we do not express any form of audit conclusion thereon.

In connection with the audit of the financial statements, our responsibility is to read the Management Report and, in doing so, consider whether this report is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement in the Management Report, we are required to report that fact. We have nothing to report in this regard.

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

Management is responsible for the preparation of these financial statements in accordance with accounting practices adopted in Brazil, applicable to institutions authorized to operate by the Brazilian Central Bank (BCB), 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 Bank's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Bank or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Bank'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 Bank'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 Bank'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 Bank to cease to continue as a going concern.

- Plan and perform the group audit to obtain sufficient appropriate audit evidence regarding the financial information of subsidiaries a basis for forming an opinion on the Bank´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.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current year and six-month period and are therefore the Key Audit Matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Rio de Janeiro, August 17, 2026

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

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Pedro Sousa
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Balance Sheets as of June 30, 2026 and December 31, 2025

(In thousands of Reais)

Assets	Note	06/30/2026	12/31/2025
Current and long-term assets	**20**	**35,901,783**	**32,075,066**
Cash	**4**	**22,481**	**237,892**
Cash		4	4
Free reserves		1	74
Bank deposits in foreign currencies		22,476	237,814
Financial assets at fair value measured through profit or loss		**3,740,019**	**3,294,440**
Marketable securities and derivative financial instruments	**6**	**3,638,616**	**3,273,077**
Bank portfolio		1,051,924	1,115,985
Subject to repurchase agreements		690,218	597,203
Linked to guarantees given		723,271	643,003
Derivative financial instruments	**19**	1,173,203	916,886
Other receivables	**7**	**101,403**	**21,363**
Operations with credit granting characteristics		101,403	21,363
Financial assets at fair value through other comprehensive income		**6,226,562**	**5,689,087**
Marketable securities and derivative financial instruments	**6**	**6,226,562**	**5,689,087**
Bank portfolio		4,245,894	2,999,586
Subject to repurchase agreements		1,587,320	1,984,794
Linked to guarantees given		393,348	704,707
Financial assets measured at amortized cost		**25,812,001**	**22,813,729**
Short-term interbank investments	**5**	**6,625,302**	**3,784,115**
Open market investments	**4**	2,810,746	1,610,866
Interbank deposits		2,874,422	1,854,507
Investments in foreign currencies	**4**	941,034	319,154
(-) Provision for open market investments	**4**	(4)	(6)
(-) Provision for interbank deposits		(565)	(382)
(-) Provision for investments in foreign currencies	**4**	(331)	(24)

Balance Sheets as of June 30, 2026 and December 31, 2025
(In thousands of Reais)

Assets	Note	06/30/2026	12/31/2025
Marketable securities and derivative financial instruments	**6**	**1,921,551**	**1,956,682**
Bank portfolio		353,564	427,001
Subject to repurchase agreements		903,333	1,361,537
Linked to guarantees given		664,654	168,144
Loan transactions	**7**	**10,926,356**	**11,502,421**
Discounted securities and loans		5,086,708	4,643,142
Financing		510,928	501,846
Rural and agroindustrial financing		5,291,837	6,256,393
Rural and agroindustrial financing with resources from public sources		69,004	109,567
Real estate financing		93,895	93,864
(-) Provision for credit operations		(126,016)	(102,391)
Other receivables		**6,233,628**	**5,032,221**
Operations with credit granting characteristics	**7**	5,678,825	4,537,839
Advances on exchange contracts	**7**	134,925	187,732
Revenues receivable		34,147	26,959
Securities trading and brokerage		7,093	-
Sundry	**10**	225,788	148,551
Tax credits	**22**	220,288	177,466
(-) Provision for other credits	**7**	(67,438)	(46,326)
Interbank accounts		**105,164**	**538,290**
Correspondent banks		19,559	617
Deposits Central Bank		85,633	537,673
(-) Provisions for Interbank Relations		(28)	-
Other assets	**11**	**100,720**	**39,918**
Permanent assets	**20**	**591,845**	**570,685**
Investments		**516,903**	**492,872**
Income from interest in subsidiaries			
In Brazil	**8**	27,901	25,165
Abroad	**8**	489,002	467,707
Property and equipment in use		**20,990**	**25,870**
Property and equipment in use		29,425	29,346
(-) Impairment of property and equipment in use		(17,658)	(16,096)
Property and equipment leased	**14**	35,119	35,326
(-) Impairment of property and equipment leased	**14**	(25,896)	(22,706)
Intangible assets	**9**	**53,952**	**51,943**
Total assets		**36,493,628**	**32,645,751**

The accompanying notes are an integral part of these financial statements.

Balance Sheets as of June 30, 2026 and December 31, 2025
(In thousands of Reais)

Liabilities	Note	06/30/2026	12/31/2025
Current and long-term liabilities	**20**	**34,668,303**	**31,002,375**
Financial liabilities at fair value through profit or loss		**841,124**	**914,445**
Derivative financial instruments	**6 and 19**	841,124	914,445
Financial liabilities at amortized cost		**32,958,136**	**29,464,876**
Deposits	**12**	6,046,726	3,581,686
Repurchase agreements	**12**	5,661,566	5,073,355
Funds from acceptance and issue of securities	**12**	11,849,687	12,255,924
Interbank accounts		113	-
Loan abroad	**12**	9,246,392	8,355,711
Country's transfer obligation - official institutions	**12**	138,776	179,010
Lease payable	**14**	14,876	19,190
Provisions and other obligations with financial instruments	**7**	**3,131**	**855**
Provision for commitments and credit to be released		429	72
Provision for financial guarantees given	**24**	2,702	783
Tax liabilities	**25**	**406,580**	**381,710**
Current		203,860	192,696
Deferred		202,720	189,014
Other liabilities	**10 and 23**	**459,332**	**240,489**
Equity	**13 and 20**	**1,825,325**	**1,643,376**
Capital		**969,300**	**469,300**
Income reserves		**1,024,326**	**1,340,287**
Other comprehensive income		**13,538**	**15,628**
Treasury stock		**(181,839)**	**(181,839)**
Total liabilities and equity		**36,493,628**	**32,645,751**

The accompanying notes are an integral part of these financial statements.

Statements of Comprehensive Income for six months periods ended June 30, 2026 and 2025

(In thousands of Reais)

	Note	06/30/2026	06/30/2025
Financial income		**1,586,528**	**1,176,743**
Loan transactions		788,514	326,832
Marketable securities transactions	**5 and 6**	552,089	821,491
Loans, assignments and onlending operations	**15**	245,925	28,420
Financial expenses		**(1,061,935)**	**(782,540)**
Derivative financial instruments	**19**	(55,417)	(351,932)
Market funding operations	**15**	(940,701)	(424,358)
Provisions for expected losses	**5, 6 and 7**	(65,817)	(6,250)
Gross financial income		**524,593**	**394,203**
Other operating income (expenses)		**(107,120)**	**(88,447)**
Service revenues	**16**	52,307	37,618
Personnel expenses	**17**	(88,421)	(67,756)
Other administrative expenses	**17**	(67,823)	(55,953)
Tax expenses		(31,453)	(17,855)
Income from interest in subsidiaries	**8**	24,227	16,543
Result of interest in financial assets		21	489
Other operating income		5,387	3,861
Other operating expenses		(1,365)	(5,394)
Operating income		**417,473**	**305,756**
Non-operating expenses		**(309)**	**(1,128)**
Income before income taxes and profit sharing		**417,164**	**304,628**
Income and social contributions taxes	**22**	**(94,306)**	**(82,681)**
Provision for income tax		(67,147)	(35,702)
Provision for social contribution tax		(62,178)	(28,332)
Deferred tax asset/liability		35,019	(18,647)
Profit sharing – management and employees		**(64,755)**	**(46,869)**
Net income for the period		**258,103**	**175,078**
Earnings per outstanding share		**1.25**	**0.85**

The accompanying notes are an integral part of these financial statements.

Statements of Comprehensive Income for six months periods ended June 30, 2026 and 2025

(In thousands of Reais)

	06/30/2026	06/30/2025
Net income for the six-month period	**258,103**	**175,078**
Impacts of early adoption (Resolutions No. 4,966/21 and 4,975/21)*	**-**	**(23,739)**
Own credit risk	**(570)**	**5,158**
Financial instruments classified as FVOCI	**(1,238)**	**10,357**
Financial instruments as FVOCI	14,224	19,144
Tax effects	(6,401)	(8,806)
Tax-free financial instruments as FVOCI	(9,061)	19
Exchange variation of investments abroad	**(34,481)**	**(57,521)**
Derivative financial instruments used for hedging	**34,481**	**57,494**
Derivative financial instruments	34,481	57,494
Cumulative translation adjustment (**)	**(282)**	**(5,708)**
Comprehensive income for the period	**256,013**	**161,119**

(*) This contains the net effects of the initial adoption of CMN Resolution No. 4,966/2021 on provisions for credit risks and changes in categories of financial instruments, as described in note 2, and CMN Resolution No. 4,975/2021, which establishes the accounting criteria applicable to leasing transactions.
(**) According to BCB Resolution No. 4,817/20.

Statements of Changes in Shareholders' Equity for six months period ended June 30, 2026 and year ended December 31, 2025

(In thousands of Reais, except for the values per share)

	Capital	Revenue reserves			Other comprehensive income				Treasury stock	Retained earnings	Total
		Legal	Statutory	Expansion	Market value adjustment of financial instruments	Hedge of investments abroad	Own credit risk	Cumulative translation adjustment			
Note	**13**	**13**	**13**	**13**					**13**		
Period ended June 30, 2025											
Balances at December 31, 2024	**469,300**	**87,454**	**751,992**	**266,155**	**(9,511)**	**38**	**-**	**10,448**	**(181,839)**	**-**	**1,394,037**
Impacts of early adoption (Resolutions No. 4,966/21 and 4,975/21)*	-	-	-	-	-	-	-	-	-	(23,739)	(23,739)
Balances at January 1, 2025	**469,300**	**87,454**	**751,992**	**266,155**	**(9,511)**	**38**	**-**	**10,448**	**(181,839)**	**(23,739)**	**1,370,298**
Market value adjustments - marketable securities	-	-	-	-	10,357	-	-	-	-	-	10,357
Exchange variation of investments abroad	-	-	-	-	-	(57,521)	-	-	-	-	(57,521)
Derivative financial instruments used for hedging	-	-	-	-	-	57,494	-	-	-	-	57,494
Cumulative translation adjustment	-	-	-	-	-	-	-	(5,708)	-	-	(5,708)
Creation of reserve for expansion	-	-	(198,754)	198,754	-	-	-	-	-	-	-
Adjustment of the previous year	-	-	-	-	-	-	-	-	-	(468)	(468)
Net income for the semester	-	-	-	-	-	-	-	-	-	175,078	175,078
Own credit risk	-	-	-	-	-	-	5,158	-	-	-	5,158
Allocations:											
- Reserves	-	6,406	109,192	-	-	-	-	-	-	(115,598)	-
- Interest on equity **R$ 0.29** per share	-	-	-	-	-	-	-	-	-	(59,012)	(59,012)
Balances at June 30, 2025	**469,300**	**93,860**	**662,430**	**464,909**	**846**	**11**	**5,158**	**4,740**	**(181,839)**	**(23,739)**	**1,495,676**
Changes in the semester	-	6,406	(89,562)	198,754	10,357	(27)	5,158	(5,708)	-	-	125,378
Balances at January 1, 2026	**469,300**	**93,860**	**781,518**	**464,909**	**7,292**	**12**	**2,675**	**5,649**	**(181,839)**	**-**	**1,643,376**
Capital increase	500,000	-	-	(500,000)	-	-	-	-	-	-	-
Market value adjustments - marketable securities	-	-	-	-	(1,238)	-	-	-	-	-	(1,238)
Exchange variation of investments abroad	-	-	-	-	-	(34,481)	-	-	-	-	(34,481)
Derivative financial instruments used for hedging	-	-	-	-	-	34,481	-	-	-	-	34,481
Cumulative translation adjustment	-	-	-	-	-	-	-	(282)	-	-	(282)
Creation of reserve for expansion	-	-	(229,887)	229,887	-	-	-	-	-	-	-
Net income for the semester	-	-	-	-	-	-	-	-	-	258,103	258,103
Own credit risk	-	-	-	-	-	-	**(570)**	-	-	-	(570)
Allocations:											
- Reserves	-	12,905	171,134	-	-	-	-	-	-	(184,039)	-
- Interest on equity **R$ 0.36** per share	-	-	-	-	-	-	-	-	-	(74,064)	(74,064)
Balances at June 30, 2026	**969,300**	**106,765**	**722,765**	**194,796**	**6,054**	**12**	**2,105**	**5,367**	**(181,839)**	**-**	**1,825,325**
Changes in the semester	500,000	12,905	(58,753)	(270,113)	(1,238)	-	(570)	(282)	-	-	181,949

The accompanying notes are an integral part of these financial statements.

(*) This contains the net effects of the initial adoption of CMN Resolution No. 4,966/2021 on provisions for credit risks and changes in categories of financial instruments, as described in note 2, and CMN Resolution No. 4,975/2021, which establishes the accounting criteria applicable to leasing transactions

Statements of Cash Flow for the six month period ended June 30, 2026 and 2025

(In thousands of Reais)

	06/30/2026	06/30/2025
Statement of Cash Flows		
Net income for the six-month period	**258,103**	**175,078**
Adjustments to net income:	**(26,627)**	**271,891**
Provisions for expected losses	65,817	6,250
Depreciation and amortization	13,252	8,821
Reversals of civil, labor and tax provisions	308	36
Income from interest in subsidiaries	(24,227)	(16,543)
Deferred income tax and social contribution	(35,019)	146,822
Loss on fair value adjustment	(46,476)	132,681
Conversion adjustments*	(282)	(5,708)
Adjustments to profits from prior years	-	(468)
Adjusted net income	**231,476**	**446,969**
Operating assets	**(4,220,666)**	**3,481,955**
(Increase) in financial assets at fair value through profit or loss	(399,103)	3,047,324
(Increase) in financial assets at fair value through other comprehensive income	(537,475)	1,787,800
(Increase) in financial assets at amortized cost	(3,258,305)	(1,196,621)
(Increase) in other amounts and assets	(25,783)	(156,548)
Operating liabilities	**4,022,190**	**(5,122,747)**
(Decrease) in financial liabilities at fair value through profit or loss	(73,321)	(2,002,751)
Increase in financial liabilities at amortized cost	3,899,497	(2,660,431)
Increase in provisions and other obligations with financial instruments	2,276	(1,662)
Increase in tax liabilities	24,870	(254,279)
Increase in other obligations	170,480	(195,373)
Equity adjustments	(1,612)	(8,251)
Net cash flow used in operating activities	**(198,476)**	**(1,640,792)**
Cash flow from investing activities:		
Decrease Investments	-	(374)
Decrease Property and equipment for use and lease	129	(19,412)
(Increase) Intangibles	(10,510)	(2,472)
Net cash flow used in investing activities	**(10,381)**	**(22,258)**
Cash flow from financing activities:		
Settlement through acceptance and issue of securites	(406,237)	276,406
Paid dividends and interest on equity	(26,008)	(33,901)
Net cash flow used in financing activities	**(432,245)**	**242,505**
Decrease in cash and cash equivalents	**(409,626)**	**(973,576)**
At the beginning of the six-month period	2,167,882	3,324,740
Changes for the six-month period	(413,363)	(1,021,175)
Exchange variation for the six-month period	3,737	47,599
At the end of the six-month period	1,758,256	2,351,164
Decrease in cash and cash equivalents	**(409,626)**	**(973,576)**
Non-monetary transactions		
Interest on equity	74,064	59,012

*According to BCB Resolution No. 4.817/20

Notes to the Parent Company Financial Statements as of June 30, 2026
(In thousands of Reais, unless otherwise indicated)

1. Operations

Banco BOCOM BBM S.A. is authorized to operate as a multi-service bank with the following portfolios:

- Commercial.
- Investment.
- Loans, Financing and Investment.
- Foreign Exchange.
- Energy Trading.

The Bank operates as a group of institutions which operate together in the financial market, with certain operations involving co-participation or intermediation of associated institutions. The benefits of services rendered by such institutions and the costs of administrative structures are fully or individually absorbed, which is practical and reasonable in the circumstances.

The Bank's shareholding structure is distributed as 99.65% held by the Bank of Communications and 0.35% by non-controlling shareholders.

The Bank has control over the following entities:

Company	Ownership (%)
BOCOM Corretora de Câmbio e Valores Mobiliários S.A.	100%
The Southern Atlantic Investments Ltd.	100%
Nassau Branch	100%
BBM Bank Ltd.	100%
Tai Yang Fund	100%
Jiang Fund	100%
Haitan Fund	100%

2. Presentation of the Financial Statements

The Financial Statements of Banco BOCOM BBM S.A., including its foreign branch, were prepared in accordance with the accounting practices adopted in Brazil, applicable to institutions authorized to operate by the Central Bank of Brazil (BACEN), in line with the standards and instructions of the National Monetary Council (CMN) and the Federal Accounting Council (CFC), disclose all relevant information specific to the financial statements, and only them, which are consistent with that used by management in its administration.

The preparation of these statements in accordance with the accounting practices adopted in Brazil, applicable to financial institutions, requires management to use judgment in determining and recording accounting estimates, when applicable. Significant assets and liabilities subject to these estimates and assumptions include: allowance for doubtful accounts, realization of deferred tax assets, provision for labor, tax and civil claims, valuation of financial instruments and other provisions. The definitive values of the transactions involving these estimates will only be known at the time of their settlement.

Bacen Resolutions No. 2/2020 and 4,818/2020 consolidated the general criteria and the procedures for disclosure of the parent company financial statements.

According to BCB Resolutions No. 367/2024 and 390/2024, the balance sheet items are displayed in order of liquidity and collectibility.

2.1 Functional currency

The elements presented in Banco Bocom BBM's financial statements are measured using the currency of the primary economic environment in which the institution operates ("functional currency"). Accordingly, the parent company financial statements are presented in Reais.

The Bank's economic group has companies whose functional currency is Real, in addition to the Bank itself, namely: BOCOM Corretora de Câmbio e Valores Mobiliários S.A. and The Southern Atlantic Investments Ltd.. Furthermore, it also has some investees abroad, Nassau Branch and BBM Bank Ltd., whose functional currency is the U.S. dollar ("USD").

2.2 Adoption of new standards and interpretations

In November 2021, the National Monetary Council (CMN) issued CMN Resolution No. 4,966/21, introducing new accounting guidelines for financial instruments aligned with the principles established by IFRS 9. This new Resolution replaces Resolutions and circular letters previously issued by the Central Bank of Brazil ("BACEN") that governed the classification and measurement of financial instruments and allowances for doubtful accounts, including CMN Resolution No. 2,682/99 – which had defined the measurement basis for financial institutions' provisions for doubtful accounts since 1999 – as well as BACEN Circular Letters No. 3,068/01 and No. 3,082/03, applicable to securities and financial assets.

CMN Resolution No. 4,966/21 requires financial institutions to assess, classify, and measure their financial instruments in accordance with the business model established for each financial asset and liability. Among other aspects, the Resolution rules that institutions measure their allowances for doubtful accounts based on the expected loss concept, eliminating the need to wait for an actual default. This approach enhances the accuracy of provisions concerning future losses that the institution may recognize in subsequent periods.

In 2023, CMN Resolution No. 5,100/23 and BCB Resolution No. 352/23 were issued as complementary to CMN Resolution No. 4,966/21, providing additional guidelines on matters such as:

- Application of the methodology for determining the effective interest rate of financial instruments;
- Establishment of provisions for losses associated with credit risk;
- Disclosure of information related to financial instruments in explanatory notes, as required for financial institutions;
- Recognition of immaterial transaction costs;
- Revenue appropriation;
- Hedge accounting, effective as from January 1, 2027.

According to the changes introduced by Resolution No. 4,966 and BCB 352, private securities portfolios that meet the criteria for collecting cash flow, which were previously classified as Securities, are now classified in the Credit Portfolio and measured at amortized cost, according to the characteristics of these products.

Law No. 14,467/2022 modified the tax treatment related to losses arising from the receipt of credits from operations of financial institutions and others authorized by BACEN, getting closer to the accounting rule, the Bank is treating the losses fiscally in accordance with the rule established in this legislation.

2.3 Standards, amendments, and interpretations effective as from January 1, 2027

Hedge accounting

Hedge accounting requirements establish the representation, in the financial statements, of the effect of an institution's risk management with regard to the use of financial instruments to manage exposures that affect the entity's results.

(In thousands of Reais, unless otherwise indicated)

It should be noted that hedging operations must be reclassified as from January 1, 2027 into the new following categories:

- Fair value hedge;
- Cash flow hedge;
- Net investment abroad hedge.

3. Significant Accounting Practices

Considering the implementation of CMN Resolution No. 4,966/21, which was applied prospectively from January 1, 2025, the accounting policies outlined below were applied to the year presented in the parent company financial statements and have been consistently applied by the Bank.

(a) Results of operations

Recorded on an accrual basis.

According to BACEN Resolution No. 2/20, recurring and non-recurring results were presented separately.

	06/30/2026	06/30/2025
Recurring net income	**258,411**	**175,664**
Non-recurring events	**(308)**	**(586)**
Provisions for contingencies	(308)	(586)
Net income for the six-month period	**258,103**	**175,078**

(b) Marketable securities and derivative financial instruments

Financial instrument is any contract that gives rise to a financial asset for the entity and a financial liability or equity instrument for another entity.

The Bank's financial instruments are measured in accordance with the accounting guidelines established by CMN Resolution No. 4,966/21 and BCB Resolution No. 352/23, and are classified in the category of securities at Amortized Cost, Fair Value through Profit or Loss and Fair Value through Other Comprehensive Income, in accordance with the established business models (Collect contractual cash flows; Collect contractual cash flows and sell, and others), and in the result of the SPPJ test, as per note 3, item (III).

(I) Cash and Cash Equivalents

According to BACEN Resolution No. 4,818/20, cash and cash equivalents are represented by cash on hand, unlinked balances held with the Central Bank and highly liquid financial assets with original maturities of less than three months, subject to insignificant risk of changes in their fair value, and used by BOCOM BBM to manage its short-term commitments. See note 4.

(II) Business Model Assessment

According to CMN Resolution No. 4,966/21, the classification of financial instruments depends on the entity's business model to manage the financial assets and on the agreement terms of the cash flows. The financial assets may be managed in order to:

- Obtain contractual cash;
- Obtain contractual cash and sell; or
- Others.

To assess business models, Bank considers the nature and purpose of operations and the risks that affect the performance of the business model; and how the performance of the business model is assessed and reported to management.

(III) Assessment to determine whether contractual cash flows solely represent payments of principal and interest ("SPPI test")

When the financial asset is maintained in the business model to obtain contractual cash flow or to obtain contractual cash flow and sell, it is necessary to perform the SPPJ test.

This test assesses and corroborates whether the cash flows generated by the financial instruments constitute only payment of principal and interest. To meet this concept, cash flows should include only consideration for the value of money over time and credit risk.

(IV) Amortized Cost ("AC")

A financial asset, as long as it is not designated at fair value through profit or loss on initial recognition, is measured at amortized cost if both of the following conditions are met:

- It is maintained within a business model whose objective is to maintain assets in order to obtain contractual cash flows; and

- The contractual terms of the financial asset represent contractual cash flows that represent only payments of principal and interest on outstanding principal amount.

(V) Financial Assets at Fair Value Through Other Comprehensive Income ("FVOCI")

Financial assets managed both to obtain cash flows consisting only of payments of principal and interest, and for sale.

Gains and losses arising from changes in fair value and provisions for expected losses are accounted for in shareholders' equity, net of tax effects, under "Other comprehensive income".

(VI) Financial Assets at Fair Value Through Profit or Loss ("FVTPL")

Assets that do not meet the classification criteria of previous categories.

(VII) Financial Liability

As provided for in Article 9 of CMN Resolution No. 4,966/21, the Bank must classify financial liabilities in the amortized cost category, except in cases in which the financial liability is classified as "fair value through profit or loss", as follows:

- Derivatives that are liabilities, which must be classified in the fair value category as profit or loss;

- Financial liabilities generated in operations involving the lending or leasing of financial assets, which must be classified in the fair value category as profit or loss;

- Financial liabilities with hedge accounting.

(VIII) Effective Interest Rate ("EIR")

It is the rate at which estimated future cash payments or receipts over the expected life of the financial asset or liability are related to the gross carrying amount of a financial asset (i.e. its amortized cost before any provision for impairment) or the amortized cost of a financial liability. Interest income is calculated by applying the effective interest rate to the gross carrying amount of the financial asset.

Financial assets and liabilities classified and measured at amortized cost, relating to operations initiated from January 2025 onwards, were recognized using the effective interest rate method. Credit operations originated up to 12/31/2024 continued to be recognized at the contractual rate, for the effectiveness of the respective contracts.

Regarding credit operations classified in the amortized cost category, the Bank chose, for the appropriation of revenues and expenses related to transaction costs and other amounts received in the origination or issuance of the financial instrument, to carry out the process following the differentiated methodology with the appropriation proportional to the contractual revenues; and, additionally, without the recognition of intangible costs, as provided for in Article 13 of BCB Resolution No. 352/23.

In view of the types of corporate credit operations and capital markets services operated by the Bank, the following transaction/origination costs and fees/commissions must be included in the constitution of the Effective Interest Rate of the Transaction since they refer to costs directly attributable to the issuance of the instrument:

- Applicable to all the operations: Credit Opening Rate ("TAC").

(IX) Definition of Problematic Asset and Stop Accrual

CMN Resolution No. 4,966/21 establishes that an asset is considered to have a credit recovery problem (problematic asset) when it is in default for more than 90 days in the payment of the principal or charges; or when there is an indication that the respective obligation will not be fully honored under the agreed conditions, without the need to resort to guarantees or collateral. Furthermore, the aforementioned Resolution, in Article 17, prohibits the recognition, in the result for the period, of any revenue not yet received related to financial assets with credit recovery problems, in a procedure known as Stop Accrual.

(X) Scope of Application

The expected loss ("impairment") model for Financial Assets established by CMN Resolution No. 4,966/21 has a broader scope of use when compared to that previously used, the incurred loss model, which is used for Financial Assets classified as "amortized cost", for debt instruments classified as "fair value through other comprehensive income", as well as contingent risks and commitments.

(XI) Expected Loss Calculation Methodology

As established by CMN Resolution No. 4,966/21, the Bank adopts the complete expected loss methodology, since it is classified within CMN Resolution No. 4,553, of January 30, 2017, in segment S3.

Within the criteria established for measuring the provision for expected losses, losses incurred on financial instruments must be considered, as defined by Resolution No. 352/23, Article 76, for defaulted transactions.

According to CMN Resolution No. 4,966/21, expectations of future events and economic conditions are considered, in addition to objective evidence of loss in the recoverable value of assets. This occurs as a result of one or more loss events occurring after the initial recognition of the assets, which impact the expected future cash flows of the asset and can be estimated reliably.

The Bank does not recognize interest from the moment it becomes a problematic asset, due to significant uncertainty of future receipt, and cannot exceed the maximum period of 90-day delay, as CMN Resolution No. 4,966/21 defines.

CMN Resolution No. 4,966/21 defines that operations must be classified into stages 1, 2 and 3, with the allocation metric in each stage being as follows:

- Stage 1: Operations in the ordinary course - when financial instruments are initially recognized, the Bank recognizes a provision based on an expected loss (probability of default) for the next 12 months.
- Stage 2: Transactions that have shown a significant increase in credit risk since initial recognition. CMN Resolution No. 4,966/21 establishes that this assessment must take into account, among other factors, significant changes in the counterparty's credit risk indicators, adverse changes in its business, financial, or economic conditions, restructuring of other obligations, and delays in the payment of principal or interest, with a significant increase in risk presumed when there is a delay of more than 30 days. In accordance with the regulation, the Bank classifies in this stage transactions that are between 30 and 90 days past due, as well as those presenting significant indications of deterioration in credit quality, such as a downgrade in the internal rating, judicial enforcement of the debt, substantial delinquency with other creditors, or other factors of deterioration assessed by internal credit monitoring controls. Additionally, financial instruments that have ceased to be classified as non-performing assets during the previous 90 days remain classified in Stage 2.
- Stage 3: Financial instruments considered as problematic assets, i.e., overdue for more than 90 days, and the Bank may consider a shorter term if there is evidence that there is a significant reduction in the financial capacity of the counterparty to honor its obligations under the agreed conditions, as well as an indication that the respective obligation will not be fully honored under the agreed conditions, without the need to resort to guarantees or collateral.

Accordingly, the Bank believes that an asset should be classified as problematic when:

- The operation is in default for more than 90 days;

- It is identified, in the process of reviewing the customers' credit analysis, that there has been a deterioration that results in the customer's financial inability to honor the obligation with the financial asset under the agreed conditions, as per the analysis specified in the Credit Operations Classification policy;
- A restructuring is carried out[1] with the client, this being characterized as at the time of renegotiation of the asset, concessions are provided to the counterparty due to a significant deterioration in credit capacities, in accordance with Resolution No. 4,966 of 11/25/2021;
- The customer is subject to any legal action that limits, delays or prevents the settlement of the debt, under the agreed contractual conditions;
- Bankruptcy, judicial or extrajudicial recovery or similar acts are declared;
- In cases where the bank is taking legal actions against the client
- 60 days after the beginning of the execution, the client is in default; or
- An agreement is made without (i) payment of at least 10% of the principal amount and/or (ii) a relevant increase in the quality of the guarantees offered.

The expected credit loss model is based on the constitution of loss scenarios considering the characteristics of the products and its stages for the PD, LGD and EAD indexes:

- PD (Probability of Default): The probability of default aims to estimate the likelihood of a given transaction becoming a problem asset, based on the definitions provided for by CMN Resolution No. 4,966/21 and other criteria that the entity deems reasonable. Considering that PD represents the probability of default occurring and not its severity, its estimate should consider the frequency of occurrences and not their value. In addition, it will be necessary to define 12-month PDs in the modelling process for the purpose of measuring instruments classified in Stage 1 and Lifetime PDs considering the probability of financial instrument being characterized as an asset with credit recovery problems throughout the expected term of the financial instrument, for application in Stage 2. The main modeling metrics observed in the market for the PD parameter stand out as follows:

    - The rating associated with each transaction according to internal assessment methodology;
    - The sector-specific or individual ECL for each forward-looking variable client, which incorporates into the model the market-priced probabilities of credit events in listed companies;

- LGD (Loss Given Default): the loss given default aims to estimate the amount of effective loss from operations that go into default. For this estimate, the amounts of defaulted operations and the amounts that materialized as losses are considered, thus finding the ratio of losses to the total number of defaults. It is important to evaluate the recovery period for each group and their respective correlations to define the criteria for write-off at loss, as established by CMN Resolution No. 4,966/21.

    The main modeling metrics of the LGD parameter stand out as follows:
    - The recovery history of different types of collateral in cases observed by the bank;
    - Internal models for estimating liquidity in self-liquidating collateral;
    - Stop-loss parameters and coverage limits in collateral guaranteed by funds and financial institutions.

- Exposure at Default (EAD): Exposure at default aims to reflect the balance exposed at the time of default. Based on CMN Resolution No. 4,966/21, expected losses must consider as a calculation basis:

    - The gross carrying amount of financial assets, excluding leasing transactions;
    - The present value of the total amounts receivable in leasing transactions;
    - The present value of estimated future disbursements for which the institution is responsible, linked to financial guarantee contracts provided; and
    - The present value of the estimated use of resources from credit commitments; and

- The present value of the credit to be released.

To estimate the parameters mentioned above, BOCOM BBM has applied its experience in developing internal models for calculating parameters for both regulatory and internal management purposes.
Based on the models adopted, BOCOM BBM estimated an impact of approximately -R$ 15,780 on its net equity, net of tax effects, as a result of the adoption of CMN Resolution No. 4966/21, relating to the impairment of its financial assets.

(XII) Renegotiated/Restructured Financial Instruments

According to BCB Resolution No. 352/23, they are classified as renegotiation and restructuring as follows:

Renegotiation: agreement that implies a change in the originally agreed conditions of the instrument or the replacement of the original financial instrument by another, with partial or full settlement or refinancing of the respective original obligation;

Restructuring: In compliance with item XXI of item 2 of Article 2 of CMN Resolution 4,966/2021, Restructured Operations are considered to be the composition of debt, the extension, the novation, the granting of a new operation for partial or full settlement of a previous operation or any other type of agreement that implies a change in the maturity dates or in the payment conditions originally agreed upon, and that imply the granting of advantages to the customer due to the deterioration of their credit quality or the credit quality of the intervening party or the mitigating instrument. An indication for classification as a restructured operation is if, in the renegotiation process, the new operation is approved with a RAROC of less than 5% and the operation has an increase in duration equal to or greater than 1 year. It is important to highlight that there may be active extensions deliberated by the Credit Committee for the maintenance of the asset in the portfolio, formalized through PLCs and contractual amendments, which do not fit into the definition above, which will be classified as Renegotiated Operations, in line with the provisions of item XX of item 2 of Article 2 of CMN Resolution No. 4,966/2021.

The Bank has mechanisms and controls to monitor changes in the conditions originally agreed upon, by financial asset. An assessment should be performed to determine whether the terms of the new contract are materially different from the terms of the existing agreement. This assessment considers both the change in cash flows resulting from the renegotiated terms and the change in the risk profile of the instrument.

In the case of restructuring of financial assets, the gross carrying amount of the instrument must be revalued from 2026 onwards to represent the present value of the restructured contractual cash flows, discounted at the effective interest rate originally contracted. In the case of renegotiation of financial instruments not characterized as restructuring, the institution must reevaluate the instrument so that it represents the present value of cash flows discounted at the effective interest rate, in accordance with the renegotiated contractual conditions.

(XIII) Derecognition of Financial Asset

As required by CMN Resolution No. 4,966/21, a financial asset must be written off in the following scenarios:

- The contractual rights to the cash flow from the financial asset expire; or
- The financial asset is transferred and the transfer qualifies for retirement.

Given the studies carried out by BANCO BOCOM BBM S.A., an operation is considered a loss when its default reaches 720 days or if collection methods are exhausted and the classification as a loss is approved by the credit committee.

(c) Measurement of Fair Value

Fair value is the amount for which an asset could be sold, or a liability settled, between known, willing parties under competitive, normal market conditions, at the valuation date.

(In thousands of Reais, unless otherwise indicated)

The measurement of the fair values of financial assets and financial liabilities is based on quoted market prices or price quotations from market agents for financial instruments traded in active markets. For other financial instruments, fair value is determined using valuation techniques. Valuation techniques include net present value techniques, discounted cash flow method, comparison with similar instruments for which there are observable market prices, and valuation models. The Bank uses widely recognized valuation models to determine the fair value of financial instruments, as determined in the Institution's internal policy or marking manual, taking into account observable market data. For more complex financial instruments, the Bank uses exclusive models, which are usually developed based on market-recognized valuation models, as determined in the marking policy or manual. Some or all of the data inserted into these models may not be observable in the market and derive from market prices or rates or are estimated based on assumptions.

Valuation adjustments are recorded to take into account, primarily considering, model risks, differences between the carrying value and the updated present value, liquidity risks, as well as other factors. In Management's opinion, such valuation adjustments are necessary and appropriate for the correct demonstration of the fair value of financial instruments recorded in the balance sheet.

Financial instruments are measured according to the fair value measurement hierarchy described below:

- Level 1: Quoted prices (unadjusted) in active markets for identical assets or liabilities.
- Level 2: Inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly (prices) or indirectly (derived from prices).
- Level 3: Inputs, for the asset or liability, which are not based on observable market data (unobservable inputs).

Financial Assets and Liabilities Measured at Fair Value

	06/30/2026				12/31/2025
	Level 1	Level 2	Level 3	Total	Total
Asset					
Securities at FVTPL	2,148,858	315,482	1,073	**2,465,413**	**2,356,191**
Securities at FVOCI	4,698,851	1,527,711	-	**6,226,562**	**5,689,087**
Derivative financial instruments	463,890	709,313	-	**1,173,203**	**916,886**
Liabilities					
Derivative financial instruments	424,623	416,501	-	**841,124**	**914,445**

In certain cases, the inputs used to measure fair value may fall into different levels of the fair value measurement hierarchy. In these cases, the financial instrument is classified in the most conservative category in which the data relevant to determining fair value was classified. This assessment requires judgment and considers factors specific to the respective financial instruments. Changes in the availability of information may result in reclassifications of certain financial instruments between different levels of the fair value measurement hierarchy. The Bank recognizes transfers between levels of the fair value hierarchy at the end of the consolidated financial statement period in which the changes occurred.

(d) Current and deferred taxes

Law No. 14,467/22, published on November 17, 2022, incorporates changes to the rules for deducting losses incurred in the receipt of credits arising from the activities of financial institutions and other institutions authorized to operate by the Central Bank of Brazil. As of January 1, 2025, Law No. 9,430/96 no longer applies to financial institutions. These changes aim at aligning tax and accounting rules, with a view to reducing vulnerabilities arising from deferred tax assets recorded on the balance sheets of financial institutions.

Rules for deductibility of defaulted transactions:

(i) The delay to consider the transaction as defaulted and subject to tax deductibility will be 90 days in relation to the payment of the principal or charges, regardless of the contracting date;

(ii) The amount of the deductible loss must be determined monthly, limited to the total amount of the credit, following these rules:
- Application of factor "A" to the total credit amount as from the month in which the transaction is considered in default;
- Plus the value resulting from the application of factor "B" multiplied by the number of months of delay, starting from the month in which the transaction was considered in default, on the total value of the credit;
- Less amounts already deducted in previous assessment periods.

Financial charges of the credits: Financial charges on losses incurred in receiving credits and recognized in accounting terms as revenue from defaulted transactions or after the date of the declaration of bankruptcy or the granting of the debtor's judicial recovery must be excluded from the Corporate Income Tax and Social Contribution calculation basis. However, when these charges become available to the legal entity within the legal period, for legal purposes, they must be added to the tax base.

Credits recovery: The total of the deducted credits that have been recovered, in any period or for any reason, must be imputed to the Corporate Income Tax and Social Contribution calculation basis, even in cases of indirect payment consisting of the extinction of the old debt to create a new one, or the seizure of assets received as collateral.

Non-deductible losses: The concept was expanded to include controllers, whether legal entities (PJ) or individuals (PF); officers and members of statutory or contractual bodies (including spouse, partner and relatives, or in-laws, up to the second degree, when individual); individual with direct or indirect equity participation in the creditor's capital equal to 15% or more of the shares or quotas in its capital; controlled or associated legal entities, over which there is effective operational control or preponderance in deliberations, regardless of the shareholding, or which have an officer or member of the board of directors in common; additionally, it is prohibited the deduction of credits in transactions with residents or domiciled abroad.

Starting in January 2026, losses calculated on credits that were in default on December 31, 2024, not yet deducted for tax purposes by that date, may be excluded from net income when determining actual income and the CSLL calculation basis, at a rate of 1/84 (one eighty-fourth) for each month of the calculation period, with institutions also being allowed to opt, until June 30, 2026, irrevocably and irreversibly. Details on the effects and expected realization of the tax credit are available in note 22.

(e) Permanent

Stated at combined cost with the following aspects:

- Assessment of relevant investments in controlled companies by the equity method;
- Depreciation of property and equipment in use and leased assets calculated on a straight-line basis, based on annual rates that reflect the useful economic life of the assets, namely real estate in use - 4%; furniture and fixtures and machinery and equipment - 10% and data processing - 20%;
- Amortization of intangible assets according to the remaining useful life of the asset.
- Intangible assets: these correspond to the acquired rights that aim at assets incorporated into the maintenance of the entity or exercised with this condition, in accordance with CMN Resolution No. 4,534, of November 24, 2016. It consists of (i) licenses and copyrights and use, and (ii) Software. Intangible assets with defined useful lives are amortized on a straight-line basis over the period of their useful lives in which the rights generate benefits.

According to Resolution No. 4,534/16 of the National Monetary Council (CMN), financial institutions and other institutions authorized to operate by the Central Bank of Brazil are prohibited from registering deferred assets.

(f) Income tax and social contribution

The provision for income tax is set up based on the taxable profit, at a 15% rate, plus 10% surcharge on annual taxable profit exceeding R$ 240 thousand. The provision for social contribution tax is set up at a 20% rate.

The deferred tax assets and liabilities arising from temporary differences were recognized in accordance with CMN Resolution No. 4,842, of July 30, 2020, and they take into account the history of profitability and the expected generation of future taxable income supported by technical feasibility studies. The deferred taxes were constituted based on the expected rate of 25% for income tax and 15% and 20% for social contribution, according to the rate effectiveness.

(g) Swaps, futures, forwards and options

The market values of derivative transactions are recorded in individual asset and liability accounts. Daily adjustments are made only in futures markets traded in B3 and are settled as income or expenses daily, when earned or incurred. The nominal values of derivative contracts are recorded in offsetting accounts. Premiums paid or received upon the realization of operations in the options market are recorded at cost in the respective balance sheet accounts, adjusted by market value as a counterpart to the result.

(h) Earnings per share

These are calculated based on the average number of outstanding shares in the period.

(i) Contingent assets and liabilities and legal obligations

The recognition, measurement and disclosure of contingent assets and liabilities, and legal obligations are as follows:

Contingent assets - these are not recognized in the financial statements, except when there are evidences that offer guarantees of their realization, with no appeals.

Contingent liabilities - these are recognized in the financial statements when, based on the opinion of the legal advisors and of the management, the loss of a lawsuit or administrative proceeding is evaluated as probable and whenever the amounts involved can be measured with sufficient reliability. The contingent liabilities classified as possible losses by legal advisors are not recorded and are just disclosed in the notes to the financial statements, and those classified as remote loss do not require any provision disclosure. Regarding the labor suits with loss probability classified as possible by the external lawyers, management will consider some assumptions such as: procedure stage, involved right, losses background, deal possibility. Accordingly, even if the suits are classified as possible, they may be provided for.

(i) Other values and assets

The operations classified as other values and assets represent operations arising from the execution of borrowing guarantees, which are valued at fair value based on valuation reports prepared by professional entities with recognized qualifications, using evaluation techniques, limited to the debt amount and refers to prepaid expenses, mainly for Licenses – IT.

(j) Derivative financial instruments

The Bank allocated derivative financial assets to hedge principal amounts raised and the corresponding interest due.

(In thousands of Reais, unless otherwise indicated)

Derivative financial instruments used to mitigate risks arising from exposure to variations in the market values of financial assets and liabilities, and that are highly correlated regarding changes in their market value in relation to the market value of the item being protected, at the beginning and during the life of the contract, and considered effective in reducing the risk associated to the exposure to be protected, are considered hedges and classified based on their nature:

(a) Market risk hedge: the financial instruments classified under this category, as well as their related financial assets and liabilities, which are the hedge objects, are recorded at fair value and have their gains/losses, whether realized or not, reflected in the result; and

(b) Cash flow hedge: the financial instruments classified in this category are marked at fair value, being the effective installment of appreciation or depreciation recorded, net of tax effects, in a specific account on equity. The ineffective portion of the respective hedge is recognized directly in the result.

If the hedging instrument expires or is sold, cancelled or exercised, or when the hedging position does not fall under hedge accounting conditions, the hedging relationship ends.

The objectives of the risk management of this operation, as well as the strategy of protection against such risks during the operation, are duly documented, as well as the evaluation, both at the beginning of the protection operation and on an ongoing basis that the derivative financial instruments are highly effective in offsetting the variations in the fair value (mark-to-market) of the hedged item. A hedge is expected to be highly effective if the variation in the fair value or cash flow attributable to the risk being hedged during the hedge relation period nulls from 80% to 125% of the risk variation.

Derivative instruments used for hedging purposes, as well as the mark-to-market value of the hedged object, are disclosed in Note 19.

(k) Deposits and funding in the open market

These are recognized at the liabilities amount, and, when applicable, the charges payable are recorded on a daily pro rata basis.

(l) Foreign exchange

CMN Resolution No. 4,966/2021 and BCB Resolution No. 277/2022 changed the accounting treatment of the foreign exchange portfolio of financial institutions and other entities authorized to operate in the foreign exchange market, being effective on January 1, 2025. The main points of the changes are: • Measurement: The foreign exchange portfolio must now be measured at fair value, with changes recognized directly in the income statement for the period.

4. Cash and Cash Equivalents

	06/30/2026	12/31/2025
Investments in foreign currencies (a)	941,034	319,154
Open market investment (b)	795,076	1,610,866
Bank deposits in foreign currencies	22,476	237,814
Free reserves	1	74
Cash	4	4
(-) Provision for open market investments	(4)	(6)
(-) Provision for investments in foreign currencies	(331)	(24)
Total	**1,758,256**	**2,167,882**

(a) In the periods ended June 30, 2026 and December 31, 2025, investments in foreign currency present operations mostly in U.S. dollar.

(b) Repurchase transactions maturing within 90 days, on the investment date.

(In thousands of Reais, unless otherwise indicated)

5. Short-term Interbank Investments

Short-term interbank investments are as follows:

	06/30/2026	12/31/2025
Open market investments	**2,810,746**	**1,610,867**
Self-funded position	**185,128**	**359,172**
National Treasury Bills	184,495	6,927
National Treasury Notes – F series	-	350,129
Debentures	-	1,004
Certificate of Real Estate Receivables	299	335
Agribusiness Receivable Certificate	334	777
Short Position	**2,625,618**	**1,251,695**
National Treasury Bills	2,625,618	1,251,695
Interbank deposits (*)	**2,874,422**	**1,854,507**
Investments in foreign currencies (**)	**941,034**	**319,154**
(-) Provision for Short-term interbank investments	**(900)**	**(413)**
	6,625,302	**3,784,115**
Current assets	4,556,564	3,714,734
Long-term receivables	2,068,738	69,381
Total	**6,625,302**	**3,784,115**

(*) The amount in interbank deposits at the Bank on June 30, 2026 refers to interbank deposit certificates. Their maturities are between July 2026 and May 2031.
(**) At June 30, 2026, investments in foreign currencies are operations mostly in U.S. dollars and with immediate liquidity.

At June 30, 2026, the collateral received through repurchase agreements amounted to R$ 2,813,017 (December 31, 2025 – R$ 1,617,877), respectively, in the Bank. The provided collateral amounted to R$ 3,689,957 (December 31, 2025 – R$ 3,420,194).

The results of short-term interbank investments in Banco Bocom BBM S.A., impacted by securities transactions in the income statement, are as follows:

	06/30/2026	06/30/2025
Open market investments	172,178	431,177
Investments in interbank deposits	140,578	155,469
Voluntary applications to the Central Bank	33,903	6,303
Investments in foreign currencies	9,982	20,044
Total	**356,641**	**612,993**

	06/30/2026	06/30/2025
Provisions for expected losses on short-term interbank investments	(3,705)	(2,207)
Total	**(3,705)**	**(2,207)**

(In thousands of Reais, unless otherwise indicated)

6. Marketable Securities and Derivative Financial Instruments

	Cost	Market	Cost	Market
	06/30/2026		12/31/2025	
I- Marketable securities	**10,731,248**	**10,613,526**	**10,068,739**	**10,001,960**
Financial assets at fair value through profit or loss	**2,544,675**	**2,465,413**	**2,438,918**	**2,356,191**
Bank portfolio	**1,071,218**	**1,051,924**	**1,132,114**	**1,115,985**
Fixed-income securities	**755,178**	**735,369**	**804,443**	**787,820**
Financial Treasury Bills	26,985	26,987	85,062	85,067
National Treasury Bills	137,278	136,992	2,821	2,820
National Treasury Notes - B series	500,075	479,567	626,661	607,043
National Treasury Notes - F series	90,840	91,823	89,899	92,890
Variable income securities	**558**	**1,073**	**558**	**1,052**
Shares of privately held companies	558	1,073	558	1,052
Investment funds quotas	**315,482**	**315,482**	**327,113**	**327,113**
Credit fund quotas	1,377	1,377	-	-
Multimarket fund quotas	269,960	269,960	252,886	252,886
Fixed Income fund quotas	44,145	44,145	74,227	74,227
Subject to repurchase agreements	**716,105**	**690,218**	**629,500**	**597,203**
Financial Treasury Bills	-	-	3,699	3,699
National Treasury Bills	67,687	67,324	-	-
National Treasury Notes - B series	648,418	622,894	625,801	593,504
Linked to guarantees given	**757,352**	**723,271**	**677,304**	**643,003**
National Treasury Notes - B series	757,352	723,271	677,304	643,003
Financial assets at fair value through other comprehensive Income	**6,268,834**	**6,226,562**	**5,677,501**	**5,689,087**
Bank portfolio	**4,267,182**	**4,245,894**	**2,998,550**	**2,999,586**
Fixed-income securities	**2,712,839**	**2,701,843**	**1,686,530**	**1,686,754**
Financial Treasury Bills	1,045,527	1,047,439	265,071	265,269
National Treasury Bills	357,261	351,183	250,548	251,008
National Treasury Notes - B series	97	96	9,428	9,171
National Treasury Notes - F series	368,996	367,292	365,612	371,561
Debentures	54,082	48,669	60,934	56,076
Agribusiness Receivables Certificates	32,701	32,557	29,992	28,465
Certificate of Real Estate Receivables	15,019	15,437	13,247	13,555
Rural product note	120,413	120,413	120,793	120,793
Private Financial Bills	718,743	718,757	570,905	570,856
Marketable securities abroad	**1,554,343**	**1,544,051**	**1,312,020**	**1,312,832**
Eurobonds	1,554,343	1,544,051	1,312,020	1,312,832

Notes to the Parent Company Financial Statements as of June 30, 2026
(In thousands of Reais, unless otherwise indicated)

	Cost	Market	Cost	Market
	06/30/2026		12/31/2025	
Subject to repurchase agreements	**1,605,115**	**1,587,320**	**1,982,322**	**1,984,794**
Financial Treasury Bills	70,774	70,806	1,073,188	1,074,621
National Treasury Bills	192,036	187,319	-	-
Private Financial Bills	464,178	464,197	417,346	417,399
National Treasury Notes - B series	9,842	9,769	-	-
Debentures	104,983	92,915	15,530	10,711
Agribusiness Receivables Certificates	34,766	32,667	28,817	25,500
Certificate of Real Estate Receivables	2,064	2,099	6,013	6,121
Eurobonds	726,472	727,548	441,428	450,442
Linked to guarantees given	**396,537**	**393,348**	**696,629**	**704,707**
National Treasury Bills	69,019	67,323	371,782	374,655
National Treasury Notes - F series	322,872	321,381	319,911	325,117
Eurobonds	4,646	4,644	4,936	4,935
Securities at amortized cost (*)	**1,917,739**	**1,921,551**	**1,952,320**	**1,956,682**
Bank portfolio	**349,752**	**353,564**	**422,638**	**427,001**
Fixed-income securities	**71,247**	**71,247**	**127,074**	**127,074**
National Treasury Notes - B series	56,492	56,492	127,074	127,074
Financial Treasury Bills	14,755	14,755	-	-
Marketable securities abroad	**278,505**	**282,317**	**295,564**	**299,927**
Eurobonds (**)	278,505	282,317	295,564	299,927
Subject to repurchase agreements	**903,333**	**903,333**	**1,361,538**	**1,361,537**
National Treasury Notes - B series	71,073	71,073	465,163	465,163
Eurobonds	813,841	813,841	865,339	865,339
Financial Treasury Bills	18,419	18,419	31,036	31,036
Linked to guarantees given	**664,654**	**664,654**	**168,144**	**168,144**
National Treasury Notes - B series	664,654	664,654	168,144	168,144

(*) Securities classified as "Held to Maturity" are accounted for at cost. The market value calculated for Fixed-income Securities is R$ 815,165 (December 31, 2025 – R$ 789,526) and for Foreign Securities is R$ 1,084,384 (December 31, 2025 – R$ 1,158,107), these being object of hedge accounting.
(**) The portfolio of Financial Assets at amortized cost has a Eurobond contract as a hedge accounting object. Accordingly, its value is adjusted at market.

The Securities are held in custody, as of June 30, 2026, at SELIC, CETIP, CCDC and Euroclear.

The breakdown of these maturities is as follows:

	06/30/2026					12/31/2025
Segregation of portfolio by maturity range:	**Up to 3 months**	**From 3 to 12 months**	**More than 12 months**	**No maturity**	**Total**	**Total**
Financial assets at fair value through profit or loss	578,665	26,071	1,544,122	316,555	**2,465,413**	**2,356,191**
Financial assets at fair value through other comprehensive Income	1,405,308	609,357	4,211,897	-	**6,226,562**	**5,689,087**
Securities at amortized cost	82,390	33,352	1,805,809	-	**1,921,551**	**1,956,682**
Total	**2,066,363**	**668,780**	**7,561,828**	**316,555**	**10,613,526**	**10,001,960**

(In thousands of Reais, unless otherwise indicated)

The composition of derivative financial assets by product and maturity range is presented below:

	Cost	Market	Cost	Market
	06/30/2026		12/31/2025	
II - Derivative financial instruments				
Swap operations	341,244	784,696	192,003	552,021
Term	103,762	247,806	148,695	226,396
Futures	-	62,981	-	90,702
Options	56,158	76,609	39,837	47,471
FX Purchase Operations	106	-	-	-
FX sale operations	883	1,111	(3,971)	296
Asset position	**502,153**	**1,173,203**	**376,564**	**916,886**

	06/30/2026					12/31/2025
Segregation of portfolio by maturity range:	**Up to 3 months**	**From 3 to 12 months**	**More than 12 months**	**No maturity**	**Total**	**Total**
Derivative financial instruments	168,240	351,520	653,443	-	**1,173,203**	**916,886**

The composition of derivative financial liabilities is presented below:

	Cost	Market	Cost	Market
	06/30/2026		12/31/2025	
III - Derivative financial instruments				
Swap operations	184,754	432,085	248,776	419,878
Term	114,879	194,445	136,458	219,992
Options	191,270	163,847	179,820	179,357
Futures	-	50,606	56,682	91,709
FX sale operations	233	136	-	3,503
FX purchase operations	5	5	(8)	6
Liability position	**491,141**	**841,124**	**621,728**	**914,445**

	06/30/2026					12/31/2025
Segregation of portfolio by maturity range:	**Up to 3 months**	**From 3 to 12 months**	**More than 12 months**	**No maturity**	**Total**	**Total**
Financial liabilities at fair value through profit or loss	210,025	319,581	311,518	-	**841,124**	**914,445**

More information on derivative operations is in note 19.

(In thousands of Reais, unless otherwise indicated)

The results of marketable securities in the Bank are as follows:

	06/30/2026	06/30/2025
Government bonds	419,633	57,920
Private securities	98,779	433,926
Investment funds quotas	21,579	15,520
Exchange variation	(344,543)	33,917
Income from marketable securities	**195,448**	**541,283**

	06/30/2026	06/30/2025
(Provision)/ Reversal of provision for marketable securities	(1,020)	923
Result with (provision)/ reversal of provision for Marketable Securities	**(1,020)**	**923**

The fair value of securities and derivative financial instruments is determined based on market price quotations on the balance sheet date, when available, or using a price assessment model that considers certain assumptions for valuing instruments with little liquidity and no active market and/or observable market data.

(In thousands of Reais, unless otherwise indicated)

7. Loan Transactions

(i) Economic activity

On June 30, 2026, loans and guarantees provided through sureties or guarantee agreements in the Bank, classified according to the customers' economic activities and representativeness, are as follows:

	06/30/2026		12/31/2025	
Grains	4,062,172	21.16%	4,044,254	22.23%
Sugar and ethanol	2,289,150	11.93%	2,576,165	14.16%
Agricultural (others)	2,182,501	11.37%	2,261,040	12.43%
Agricultural supplies	806,407	4.20%	366,756	2.02%
Utilities (energy)	718,152	3.74%	1,242,033	6.83%
Contractor	630,163	3.28%	315,807	1.60%
Services	606,372	3.16%	291,668	1.60%
Foods - sundry	593,609	3.09%	419,672	2.31%
Slaughterhouse	497,439	2.59%	709,021	3.90%
Retail	417,859	2.18%	437,663	2.41%
Steel and metallurgy	384,137	2.00%	388,227	2.13%
Port concessions	383,732	2.00%	315,812	1.74%
Automotive industry	380,890	1.98%	381,223	2.10%
Construction (general)	380,093	1.98%	406,528	2.23%
Machinery and equipment	377,522	1.97%	370,999	2.04%
Port concessions	350,626	1.83%	446,206	2.45%
Retail market	300,111	1.56%	320,453	1.76%
Banks	296,358	1.54%	341,934	1.88%
Insurance	286,580	1.49%	76,344	0.42%
Mining	195,349	1.02%	174,261	0.96%
Others (*)	1,600,631	8.34%	1,890,178	10.62%
Privte sector	**17,739,853**	**92%**	**17,776,245**	**98%**
Oil & Gas	1,003,951	5.23%	3,526	1.84%
Others (*)	451,708	2.35%	413,787	1.02%
Public sector	**1,455,659**	**8%**	**417,313**	**3%**
Total	**19,195,512**	**100%**	**18,193,558**	**100%**

(*) The activities classified as Others include all economic sectors that individually represent less than 1% of the total active of the loans portfolio at the base date June 30, 2026 and December 31, 2025.

(In thousands of Reais, unless otherwise indicated)

(ii) Loan operation

Loan transactions are stated in the Bank's balance sheet as follows:

	06/30/2026	12/31/2025
Current		
Measured at amortized cost		
Loan transactions	**6,273,180**	**6,576,309**
Private sector	6,241,182	6,545,065
Public sector	31,998	31,244
Other receivables	**3,312,367**	**2,441,315**
Advance on exchange contracts	130,428	182,505
Operations with credit granting characteristics (a)	3,181,939	2,258,810
Noncurrent		
Measured at amortized cost		
Loan transactions	**4,779,192**	**5,028,503**
Private sector	3,765,547	4,991,466
Public sector	1,013,645	37,037
Other receivables	**2,602,786**	**2,305,619**
Advance on Exchange contracts	4,497	5,227
Operations with credit granting characteristics (a)	2,598,289	2,300,392
Subtotal	**16,967,525**	**16,351,746**
Co-obligations and risks in guarantees provided (b)	**2,227,987**	**1,841,812**
Current	1,058,141	1,206,343
Noncurrent	1,169,846	635,469
Total	**19,195,512**	**18,193,558**

(a) It includes private securities portfolios.

(b) These refer to guarantees granted through sureties, letters of credit and firm assurance. The guarantees granted are recorded in clearing accounts and the respective yields are classified as other liabilities - see Note 10 - and appropriated to income according to the contractual terms of the guarantees. These also include, in the Bank, guarantees granted for loan operations of Nassau Branch and BBM Bank Limited. Nassau Branch is written-off from the parent company reports.

(In thousands of Reais, unless otherwise indicated)

(iii) Maturity range

The classification of loan operations, by maturity date, is as follows:

	06/30/2026	12/31/2025
Due within 90 days	2,149,315	3,288,375
Due between 91 and 180 days	2,860,085	2,824,008
Due between 181 and 360 days	5,440,572	3,893,611
Due over 360 days	8,551,823	7,969,592
Overdue within 14 days	3,081	14,008
Overdue over 14 days	190,636	203,964
Total	**19,195,512**	**18,193,558**

(iv) Risk level

According to article 47 of CMN Resolution No. 4,966/21, the institution must establish a provision for expected losses associated with credit risk according to the stage in which the financial instrument is allocated, as follows:

- Stage 1: the provision must be equivalent to the expected loss determined by the institution, taking into account the probability of the financial instrument being classified as a financial asset with credit recovery problems in the next 12 months, or during the expected term of the instrument, if this is less than 12 months.
- Stage 2: the provision must be equivalent to the expected loss determined by the institution, taking into account the probability of the financial instrument being classified as an asset with credit recovery problems during all the expected term of the instrument; and
- Stage 3: the provision must be equivalent to the expected loss determined by the institution, considering that the financial instrument is classified as an asset with credit recovery problems.

The position of the provision for expected losses on loan operations is as follows:

	06/30/2026	12/31/2025
Balance at January 1	**(149,572)**	**(106,929)**
(Increase)	(61,060)	(42,765)
Write-offs to loss	14,046	122
Total	**(196,585)**	**(149,572)**

In the period ended June 30, 2026, loan operations in the amount of R$ 246 (June 30, 2025– R$ 1,521) were recovered. This amount is impacting Other Operating Income in the Income Statement for the semester.

According to CMN Resolution No. 4,966/21, to determine the level of provision for expected losses associated with credit risk of assets classified in Stage 3, they must be segregated by portfolios (C1, C2, C3, C4 or C5) based on the characteristics of the financial assets.

In the semester ended June 30, 2026 and December 31, 2025, expected losses are distributed by type of operation segregated by portfolio as follows:

Notes to the Parent Company Financial Statements as of June 30, 2026

(In thousands of Reais, unless otherwise indicated)

	Expected Credit Loss Movement			Total Expected Credit Loss		
	Expected Loss – January 31, 2026	Gains and Losses	Stage 1 Transfers	Incured Loss Component	Expected Loss Component	Expected Loss – June 30, 2026
Stage 1	26,949	27,528	572	-	54,477	54,477
Stage 2	12,062	(4,416)	(7,349)	-	7,645	7,645
Stage 3	128,921	5,542	6,777	85,932	48,530	134,462
Total	**167,931**	**28,653**	**-**	**85,932**	**110,653**	**196,585**

(v) Concentration of credit risk

Concentration of credit risk is as follows:

Exposure by Group (*)	06/30/2026	%	12/31/2025	%
Top debtor	340,016	1.9%	593,954	3.8%
Top 10 debtors	2,999,570	16.7%	3,446,102	22.3%
Top 20 debtors	4,807,944	26.8%	5,224,809	33.9%
Top 50 debtors	8,133,667	45.3%	8,224,799	53.3%
Top 100 debtors	11,255,812	62.8%	10,852,526	70.3%

(*) Risk participation operations are not being considered.

The breakdown of the loan portfolio by modality is as follows:

	06/30/2026	12/31/2025
Working capital	15,705,213	14,989,858
Export credit bills	2,227,987	1,841,812
Trade finance	490,103	458,890
Co-obligations and risk in guarantees provided	445,603	448,718
Others	191,682	266,549
Advance on exchange contracts	134,924	187,731
Total	**19,195,512**	**18,193,558**

(vi) Complementary information

Renegotiated and recovered loans are as follows:

	06/30/2026	12/31/2025
Renegotiated loans	48,713	120,157
Recovered loans	(246)	(12,765)
Loans written off as losses	14,046	122
Total	**62,513**	**107,514**

(In thousands of Reais, unless otherwise indicated)

8. Investments – Interest in Subsidiaries

	BOCOM BBM CCVM S.A.	The Southern Atlantic Investments Ltd.	Total
At June 30, 2026:			
Number of issued shares	127,374	229,201,370	
Common shares	63,687	229,201,370	
Preferred nominative shares	63,687		
Direct interest	100%	100%	
Capital	14,400	229,201	243,601
Equity	27,901	489,002	516,903
Net income for the six-month period	2,736	21,491	24,227
Book value of investments			
June 30, 2026	27,901	489,002	516,903
Income from interest in subsidiaries			
Six-month period ended 30, 2026	2,736	21,491	24,227
At December 31, 2025:			
Number of issued shares	127,374	229,201,370	
Common nominative shares	63,687	229,201,370	
Preferred nominative shares	63,687		
Direct interest	100%	100%	
Capital	11,363	229,201	240,564
Equity	25,165	467,707	492,872
Net income for the six-month period	2,391	30,025	32,416
Dividends, Interest on Equity or Capital reduction	1,003	137,560	138,563
Book value of investments			
December 31, 2025	25,165	467,707	492,872
Income from interest in subsidiaries			
Year ended December 31, 2025	4,222	44,737	48,959

9. Intangible Assets

Intangible assets	12/31/2025	Acquisitions	Amortization	Transfers	06/30/2026
Systems acquired	11,910	2,581	(2,175)	-	12,316
Intangible assets in course (a)	8,223	1,971	-	(937)	9,257
Completed projects	31,810	5,958	(6,326)	937	32,379
Total intangible assets	**51,943**	**10,510**	**(8,501)**	**-**	**53,952**

(a) Regarding intangible assets in progress, they are in the development stage in the field of solutions for automating orchestration processes, new digital products and improvements to digital channels. Amortization occurs according to the business plan prepared by management, after the completion of the development, approval and testing stages. The average amortization period for intangible assets is 5 years.

10. Sundry

Notes to the Parent Company Financial Statements as of June 30, 2026

(In thousands of Reais, unless otherwise indicated)

	06/30/2026	12/31/2025
Sundry		
Taxes and contributions to offset	153,387	133,626
Advances to FGC	59,988	-
Sundry debtors – foreign	4,731	7,650
Advances – salaries and constructions	3,502	1,804
Sundry debtors – domestic	2,666	4,184
Debtors deposits on warranty	1,260	1,262
Receivables from related parties	254	25
Total	**225,788**	**148,551**
Current assets	128,118	137,036
Long-term assets	97,670	11,515
Total	**225,788**	**148,551**

	06/30/2026	12/31/2025
Other payables - Sundry		
Sundry creditors -Brazil	119,872	14,148
Bonuses and profit-sharing payable	91,816	76,300
Payment orders in foreign currency	84,767	25,951
Remuneration of capital payable	61,103	26,008
Allowance for payments to be made	59,799	54,249
Income on guarantees for credit operations	32,268	26,621
Allowance for contingent liabilities	4,932	4,456
Sundry creditors - abroad	3,708	11,383
Administrative checks	1,027	1,027
Payables for acquisition of goods and rights	38	45
Commissions and brokerage fees payable	2	3
Prepayment of ME received	-	252
Foreign currency obligations	-	46
Total	**459,332**	**240,489**
Current liabilities	433,277	218,948
Noncurrent liabilities	26,055	21,541
Total	**459,332**	**240,489**

(In thousands of Reais, unless otherwise indicated)

11. Other Assets

	06/30/2026	12/31/2025
Other values and goods		
Properties (a)	80,072	23,814
Others (b)	20,648	16,104
Total	**100,720**	**39,918**
Current assets	93,882	32,205
Long-term assets	6,838	7,713
Total	**100,720**	**39,918**

(a) On June 30, 2026, The amount of R$ 80,072 as of June 30, 2026 (December 31, 2025 – R$ 23,814), is classified as current asset and refers to the execution of a real estate guarantee, recorded as assets held for sale (“AMV”), according to a specialized appraisal report, limited to the amount of the debt. The mentioned amount consists of five rural properties, three of which are located in the state of Maranhão, one in the state of Goiás, and one in the state of Mato Grosso. These properties have a consistent track record of grain productivity spanning more than eight years, demonstrating operational stability and production potential. In addition, they possess favorable agronomic and logistical characteristics, including good soil quality, altitude suitable for cultivation, ease of access, and topography compatible with mechanized farming—factors that contribute to the preservation of their value and market liquidity.

(b) The amount of R$ 20,648 on June 30, 2026 (December 31, 2025 – R$ 16,104), classified as Others, refers to prepaid expenses, mainly for Licenses – IT.

12. Financial Liabilities at Amortized Cost

a) Deposits and funds from acceptances and issuance of securities

Maturity range	Time deposits	Interbank deposits	Total 06/30/2026	Total 12/31/2025
Within 1 month	331,058	1,683,176	2,014,234	405,779
From 1 to 3 months	359,933	210,485	570,418	79,469
From 3 to 6 months	442,349	9,931	452,280	142,182
From 6 to 12 months	1,498,543	44,756	1,543,299	1,593,073
More than 12 months	592,523	16,049	608,572	620,625
Subtotal	**3,224,406**	**1,964,397**	**5,188,803**	**2,841,128**
Demand deposits			**854,737**	**740,558**
Foreign currency deposits			**3,186**	**-**
Total			**6,046,726**	**3,581,686**

(In thousands of Reais, unless otherwise indicated)

Maturities upon issuance	Time deposits	Interbank deposits	Total 06/30/2026	Total 12/31/2025
Within 1 month	2,028	-	2,028	3,148
From 1 to 3 months	640,683	-	640,683	142,950
From 3 to 6 months	21,014	473,913	494,927	146,664
From 6 to 12 months	412,303	1,427,794	1,840,097	1,709,322
More than 12 months	2,148,378	62,690	2,211,068	839,044
Subtotal	**3,224,406**	**1,964,397**	**5,188,803**	**2,841,128**
Demand deposits			**854,737**	**740,558**
Foreign currency deposits			**3,186**	**-**
Total			**6,046,726**	**3,581,686**

On June 30, 2026, the average term of interbank and time deposits for outstanding transactions in the Bank is, respectively, 202 and 449 days (December 31, 2025 – 221 and 795 days).

The Bank's breakdown per segment is as follows:

	Demand deposits		Foreign Currency Deposits		Time deposits		Interbank deposits		Total			
	06/30/2026	12/31/2025	06/30/2026	12/31/2025	06/30/2026	12/31/2025	06/30/2026	12/31/2025	06/30/2026		12/31/2025	
Financial institutions	112,378	24,458	3,186	-	1,415,640	334,851	1,938,007	1,343,963	3,469,211	57.37%	1,703,272	47.56%
Legal entities	544,244	395,220	-	-	677,406	701,259	-	-	1,221,650	20.20%	1,096,479	30.61%
Related-parties	138,334	293,135	-	-	475,297	364,182	26,390	24,988	640,021	10.58%	682,305	19.05%
Individuals	54,449	27,719	-	-	92,723	70,057	-	-	147,172	2.43%	97,776	2.73%
Institutional customers	5,332	26	-	-	563,340	1,828	-	-	568,672	9.40%	1,854	0.05%
Total	**854,737**	**740,558**	**3,186**	**-**	**3,224,406**	**1,472,177**	**1,964,397**	**1,368,951**	**6,046,726**	**100.00%**	**3,581,686**	**100.00%**

The concentration of the main clients at the Bank is as follows:

	06/30/2026		12/31/2025	
Top depositor	764,304	12.65%	716,156	19.99%
Top 10 depositors	3,719,160	61.54%	2,272,027	63.43%
Top 20 depositors	4,844,168	80.15%	2,823,466	78.83%
Top 50 depositors	5,644,688	93.40%	3,184,302	88.91%
Top 100 depositors	5,887,433	97.42%	3,347,408	93.46%

On June 30, 2026 and December 31, 2025, fundraising through Agribusiness Credit Bills (LCA), Housing Credit Bills (LCI), Financial Bills (LF) and Financial Bills – Subordinated Debt was segregated by maturity range as follows:

(In thousands of Reais, unless otherwise indicated)

	LCA (a)		LCI (b)		LF (c)		LFSC - Subordinated debt I (d)	
Maturity	**06/30/2026**	**12/31/2025**	**06/30/2026**	**12/31/2025**	**06/30/2026**	**12/31/2025**	**06/30/2026**	**12/31/2025**
Within 1 month	460,303	332,763	20,980	-	38,697	11,385	-	-
From 1 to 3 months	581,593	748,146	-	-	324,110	7,912	-	-
From 3 to 6 months	1,421,599	1,890,992	-	30,039	794,524	580,253	-	-
From 6 to 12 months	2,065,603	1,845,127	-	-	-	1,081,301	-	-
More than 12 months	4,677,948	4,353,453	-	-	399,922	373,410	212,390	213,533
Total	**9,207,046**	**9,170,481**	**20,980**	**30,039**	**1,557,253**	**2,054,261**	**212,390**	**213,533**

	LFSN - Subordinated debt II (e)		COE (f)		Total	
Maturity	**06/30/2026**	**12/31/2025**	**06/30/2026**	**12/31/2025**	**06/30/2026**	**12/31/2025**
Within 1 month	-	-	103	-	520,083	344,148
From 1 to 3 months	-	-	-	-	905,703	756,058
From 3 to 6 months	-	-	-	-	2,216,123	2,501,284
From 6 to 12 months	-	-	-	-	2,065,603	2,926,428
More than 12 months	851,915	787,610	-	-	6,142,175	5,728,006
Total	**851,915**	**787,610**	**103**	**-**	**11,849,687**	**12,255,924**

(a) Agribusiness Credit Bills (LCA) are issued by the Bank and registered with B3, according to Laws No. 11,076/2004 and No. 11,311/2006 and subsequent amendments.

(b) Housing Credit Bills (LCI) are nominative securities created by Provisional Measure No. 2,223 on September 4, 2001, which gave rise to Law No. 10,931 of August 2, 2004.

(c) Financial Bills (LF) are issued by the Bank and registered with B3 - according to Law No. 12,249/10 (Section II, articles 37 to 43), and ruled by CMN (Law No. 3,836).

(d) Financial Bill (LFSC) - Subordinated Debt has a perpetual term and a repurchase option starting within 5 semiannual windows. The Bank uses the amount raised as complementary capital to make up the institution's Level I capital. The issue was private and carried out with the Bank's shareholder basis.

(e) Financial Bill (LFSN) - Subordinated Debt has a ten-year term with an option to repurchase it after five years, with payment of principal and interest on maturity. The amount raised is used as complementary capital to make up the institution's Level II capital.

(f) Structured Operations Certificate (COE) is issued exclusively by banks and savings banks, as established by Law No. 12,249/10 (Section II, Articles 37 through 43). It is issued exclusively in book-entry form, through registration in an authorized system.

(In thousands of Reais, unless otherwise indicated)

b) Obligations from repurchase agreements

The repurchase agreements obligations in the Bank are as follows:

	06/30/2026	12/31/2025
Own portfolio		
Eurobonds	1,381,655	1,177,224
National Treasury Bills – B series	699,996	1,050,376
Financial Bill	463,689	415,357
Financial Treasury Bills	356,156	1,126,357
Debentures	104,661	16,078
Certificate of Agribusiness Receivables	28,264	31,391
Certificate of Real Estate Receivables	2,120	6,149
Free Movement portfolio		
Federal Public Bonds - National Treasury	2,625,025	1,250,423
Total	**5,661,566**	**5,073,355**
Current liabilities	5,646,995	4,993,733
Noncurrent liabilities	14,571	79,622
Total	**5,661,566**	**5,073,355**

c) Loans and onlending

Loans abroad in the Bank are as follows:

	06/30/2026	12/31/2025
Funding abroad	9,034,088	8,142,424
Obligations for operations linked to assignment	199,297	211,760
Onlendings obligations	138,776	179,010
Import credit facility	13,007	1,527
	9,385,168	**8,534,721**
Current liabilities	6,306,429	6,839,301
Long-term payables	3,078,739	1,695,420
	9,385,168	**8,534,721**

On June 30, 2026, loans and onlending obligations were segregated by maturity range, as follows:

	Maturity					Total	
Operations	**Up to 1 month**	**1 to 3 months**	**3 to 6 months**	**6 to 12 months**	**Over 12 months**	**06/30/2026**	**12/31/2025**
BOCOM	372,716	1,083,908	2,369,686	218,578	2,555,417	6,600,305	5,685,160
Working capital	266,064	167,468	1,311,769	62,235	454,396	2,261,932	2,338,204
Pre export	199,297	-	-	-	-	199,297	211,760
Onlendings obligations	198	28,693	16,851	24,108	68,926	138,776	179,010
Obligations for operations linked to assignment	49,583	-	122,268	-	-	171,851	119,060
Import credit facility	-	3,269	9,738	-	-	13,007	1,527
Total	**887,858**	**1,283,338**	**3,830,312**	**304,921**	**3,078,739**	**9,385,168**	**8,534,721**

(In thousands of Reais, unless otherwise indicated)

	Maturity					Total	
Currencies	Up to 1 month	1 to 3 months	3 to 6 months	6 to 12 months	Over 12 months	06/30/2026	12/31/2025
USD	513,509	971,899	2,115,706	218,578	2,555,417	6,375,109	5,930,423
JPY	64,038	167,468	1,697,755	62,235	454,396	2,445,892	2,049,093
CNY	108,086	115,277	-	-	-	223,363	246,176
EUR	202,027	-	-	-	-	202,027	130,020
BRL	198	28,694	16,851	24,108	68,926	138,777	179,009
Total	**887,858**	**1,283,338**	**3,830,312**	**304,921**	**3,078,739**	**9,385,168**	**8,534,721**

Loans with Bocom, whose currency is the U.S. dollar and whose original maturity is less than one year, are systematically re-newed, as set out in Note 20.

13. Equity

(a) Capital - Banco BOCOM BBM S.A.

On June 30, 2026, the capital comprises 282,201,085 registered shares with a par value of R$ 3.43 each, divided into 188,626,652 common shares and 93,574,433 preferred shares. Each common share is entitled to 1 (one) vote in Resolutions of the General Meeting. Preferred shares have no voting rights.

(b) Legal reserve

This reserve is calculated at the rate of 5% of the net income at each balance sheet date, up to the limit of 20% of capital, as determined by Corporation Law.

(c) Statutory reserve

In accordance with the articles of incorporation, this reserve represents the remaining net income balance at each reporting date, after the legal allocations.

(d) Treasury shares

On June 30, 2026, Banco BOCOM BBM has 76,296,769 shares to be held in treasury in the amount of R$ 181,839.

(e) Interest on capital and dividends

According to article 9 of Law No. 9,249/95 and its subsequent amendments, Banco BOCOM BBM S.A., on June 30, 2026, declared interest on capital of R$ 74,064 (December 31, 2025 – R$ 121,236), with withholding income tax of R$ 11,109 (De-cember 31, 2025 – R$ 18,185), calculated at a 15% rate. The amount of interest on capital was determined based on the legal limits in force and classified in the group's official records as "Other operating expenses".

For the purposes of the publication of the income statement, as established by CMN Resolution No. 4,706/18, BOCOM BBM S.A. recognized as other obligations, as a counterpart for the appropriate equity account, the declared capital remuneration set by the obligation at the balance sheet date.

Interest on capital proposed for the period ended June 30, 2026 reduced tax burden by R$ 33,328 (December 31, 2025 – R$ 54,556).

(In thousands of Reais, unless otherwise indicated)

	06/30/2026	12/31/2025
Net income - Banco BBM S.A.	257,821	381,592
(-) Legal reserve	12,891	5,884
Calculation basis	**244,930**	**375,708**
Minimum mandatory dividends	25%	25%
	61,232	**93,927**
Interest on own capital	62,954	103,051
Total	**62,954**	**103,051**

(f) **Reserves for expansion (retained earnings)**

According to the presented Strategic Planning and the capital regulatory limits, the Central Bank of Brazil approved a capital increase of R$ 500 million on April 29, 2026. The amount was recorded in the ‘Share Capital’ account to enable the Bank to continue expanding its activities.

14. Lease

	06/30/2026	12/31/2025
Lease right of use	35,119	35,326
(-) Depreciation	(25,896)	(22,706)
Total Assets	**9,223**	**12,620**
Lease obligations	14,876	19,190
Total Liabilities	**14,876**	**19,190**
Long-term assets	9,223	12,620
Current liabilities	14,876	19,190
Total	**24,099**	**31,810**

(In thousands of Reais, unless otherwise indicated)

15. Expenses with Financial Intermediation, Result of Foreign Exchange Operations, Loans, Assignments and Transfer

	06/30/2026	06/30/2025
Open market funding		
Agriculture credit bills	(496,041)	(508,296)
Financial bills	(220,636)	(185,803)
Repurchase agreements	(218,903)	(151,751)
Interbank deposits	(106,955)	(2,113)
Time deposits	(98,329)	(91,265)
Credit guarantee fund	(6,373)	(7,369)
Real estate credit bills	(2,674)	(3,854)
Deposits previous notice	(2,479)	(87)
Structured operations certificates – expenses	(3)	-
Foreign exchange variation	211,692	526,180
	(940,701)	**(424,358)**
Loan, assignments and onlending operations		
Loan expenses abroad	(188,974)	(212,256)
Transfers expenses - Other official institutions	(6,402)	(5)
Foreign exchange variation	441,301	240,681
	245,925	**28,420**

According to the new regulations in force (Resolution No. 4,966/21), foreign exchange transactions are now disclosed within the group of derivative financial instruments (notes 6 and 19).

16. Service Revenue

	06/30/2026	06/30/2025
Service revenues		
Coordination and structuring commission	23,478	6,917
Guarantees, commission and letter of credit (a)	13,898	11,103
Other services	8,497	9,681
Bank fee income	4,381	5,072
Management fees of investment funds	1,433	2,659
Other comissions	620	2,186
	52,307	**37,618**

(a) In the semesters ended June 30, 2026 and June 30, 2025, total income refers mainly to surety operations, which represent a significant portion of the amount of co-obligations and risks in financial guarantees provided – see note 7.

(In thousands of Reais, unless otherwise indicated)

17. Administrative Expenses

a) Other Administrative Expenses

	06/30/2026	06/30/2025
Data processing	(14,983)	(12,319)
Amortization and depreciation	(13,253)	(11,256)
Financial system services	(8,652)	(6,331)
Specialized technical services	(5,188)	(5,158)
Third-party services	(4,874)	(3,243)
Travel	(4,223)	(3,384)
Other administrative expenses	(3,940)	(3,043)
Communications	(3,449)	(2,570)
Rentals	(1,548)	(1,481)
Registry	(1,449)	(1,158)
Lease	(1,196)	(1,260)
Condominium	(1,194)	(1,104)
Property maintenance and upkeep	(1,208)	(1,051)
Transportation	(1,146)	(955)
Water, energy and gas	(585)	(431)
Promotion/ Advertising/ Publications	(574)	(894)
Insurance	(265)	(222)
Material	(75)	(77)
Fines	(21)	(16)
	(67,823)	**(55,953)**

b) Personnel expenses

	06/30/2026	06/30/2025
Remuneration	(60,438)	(45,453)
Social Security Contributions	(17,496)	(13,142)
Benefits	(10,487)	(9,161)
Total	**(88,421)**	**(67,756)**

(In thousands of Reais, unless otherwise indicated)

18. Related-party Significant Transactions

a) The related-party transactions were carried out using the average rates practiced in the market, effective on the operations dates, as follows:

	06/30/2026	12/31/2025
Asset		
Cash and cash equivalents	**6,659**	**224,477**
BBM Bank Limited	2,296	2,508
Bocom Hong Kong	2,870	1,975
Bocom ANHUI	1,420	-
Bocom United States	51	219,660
Bocom Germany	10	317
Bocom Japan	7	12
Bocom Shanghai	5	5
Short-term interbank investments		
Investments in foreign currencies	**32,299**	**20,322**
Bocom Shanghai	21,220	2,997
BBM Bank Limited	7,286	7,483
Bocom Hong Kong	3,693	506
Bocom United States	100	9,336
Derivative financial instruments	**417,849**	**336,018**
Jiang Fundo De Investimento Multimercado CPIE	286,208	180,702
Haitan Fund	113,450	111,795
Bocom Brazil Holding Company Ltda	16,941	41,944
BBM Bank Limited	1,250	1,577
Investment funds quotas	**269,960**	**252,886**
Jiang Fundo De Investimento Multimercado CPIE	269,960	252,886
Other receivables	**4,729**	**63**
The Southern Atlantic Investments Ltd	3,412	-
Haitan Fund	1,063	38
BOCOM BBM CCVM S.A.	254	25
Dividends and bonuses receivables	**-**	**1,003**
BOCOM BBM CCVM S.A.	-	1,003

Notes to the Parent Company Financial Statements as of June 30, 2026
(In thousands of Reais, unless otherwise indicated)

	06/30/2026	12/31/2025
Liability		
Demand deposits	**138,334**	**293,135**
Haitan Fund	91,049	88,661
BBM Bank Limited	42,791	171,221
Bank Of Communication Co Ltd	2,809	31,160
Tai Yang Fund	1,392	1,686
BOCOM BBM CCVM S.A.	128	144
Other related individuals/legal entities	79	90
Bocom Brazil Holding Company Ltda	43	118
Évora S.A.	10	10
Aleutas S.A.	8	6
Acritai Investimentos Ltda.	6	6
Participações Industriais do Nordeste S.A.	6	6
Bahia AM Renda Fixa Ltda.	5	5
Bahia AM Renda Variável Ltda.	5	5
Farol da Barra Participações Ltda.	1	15
Bahia Holding S.A.	1	1
PIN Petroquímica S.A.	1	1
Derivative financial instruments	**369,141**	**256,238**
Haitan Fund	252,883	143,841
Jiang Fundo De Investimento Multimercado CPIE	115,822	110,701
The Southern Atlantic Investments Ltd	428	487
BBM Bank Limited	8	7
Bocom Brazil Holding Company Ltda	-	1,202
Interbank deposits	**26,390**	**24,988**
BOCOM BBM CCVM S.A.	26,390	24,988
Time deposits	**475,297**	**364,182**
Bocom Brazil Holding Company Ltda	176,238	205,886
BBM Bank Limited	284,257	137,302
Other related individuals/legal entities	9,007	15,169
Bahia Holding S.A.	3,807	3,961
Évora S.A.	1,988	1,864
Government Bonds Agreements	**44,681**	**60,203**
Other related individuals/legal entities	44,681	60,203
Subordinated debt	**212,390**	**213,533**
Bocom Brazil Holding Company Ltda	212,390	213,533
Agriculture Credit Bills	**23,877**	**23,560**
Other related individuals/legal entities	23,877	23,560
Liabilities on loans abroad	**6,600,304**	**5,685,159**
Bocom United States	2,646,663	1,748,638
Bocom Shangai	2,355,518	2,483,430
Bocom Macau	681,680	-
Bocom Hong Kong	501,263	1,077,911
Bocom England	332,487	331,243
Bocom Czech Republic	82,693	43,937
Dividends and bonuses payable	**61,103**	**26,008**
Interest on capital credited to shareholders	61,103	26,008
Sundry	**3,690**	**7,552**
Haitan Fund	3,690	7,552

Notes to the Parent Company Financial Statements as of June 30, 2026

(In thousands of Reais, unless otherwise indicated)

	06/30/2026	06/30/2025
Result		
Investment income abroad	**165**	**-**
Bocom Estados Unidos	114	-
Bank of Communications Co., Ltd.	34	-
Bocom Shanghai	10	-
Bocom Hong Kong	7	-
Earnings from investments funds	**17,074**	**-**
Jiang Fundo de Investimento Multimercado CPIE	17,074	-
Loans operations income	**14**	**63**
Other related individuals/legal entities	14	21
Bank of Communications Co., Ltd.	-	42
Other operating income	**754**	**832**
BBM Bank Limited	463	515
Haitan Fund	216	121
BOCOM BBM CCVM S.A.	75	75
Tai Yang	-	121
Result with derivative financial instruments	**(69,658)**	**(93,917)**
Jiang Fundo de Investimento Multimercado CPIE	61,535	148,924
Bocom Brazil Holding Company Ltda	25,436	-
BBM Bank Limited	2,673	3,838
The Southern Atlantic Investments Ltd	(18,670)	(42,954)
Haitan Fund	(140,632)	(203,725)
Open market funding	**(48,630)**	**(6,805)**
Interbank deposits expenses	**(1,759)**	**(1,337)**
BOCOM BBM CCVM S.A.	(1,759)	(1,337)
Time deposits expenses	**(16,801)**	**(4,650)**
Évora S.A.	(125)	(113)
Bahia Holding S.A.	(265)	(196)
Other related individuals/legal entities	(187)	(456)
BBM Bank Limited	(4,706)	(3,137)
Bocom Brazil Holding Company Ltda	(11,518)	(748)
Repurchase agreements - Securities expenses	**(13,375)**	**9,344**
Other related individuals/legal entities	(13,375)	9,344
Repurchase agreements - Debentures expenses	**(616)**	**(623)**
Other related individuals/legal entities	(616)	(623)
Agriculture credit bills expenses	**(953)**	**(8,097)**
Other related individuals/legal entities	(953)	(8,097)
Financial bills	**-**	**(44)**
Other related individuals/legal entities	-	(44)
Subordinated debt	**(15,126)**	**(1,398)**
Bocom Brazil Holding Company Ltda	(15,126)	(1,398)
Loans expenses abroad	**(142,368)**	**(167,096)**
Bocom Luxembourg	(775)	(672)
Bocom Czech Republic	(1,685)	(1,584)
Bocom Hong Kong	(5,767)	(14,760)
Bocom England	(7,375)	(8,789)
Bocom Macau	(14,816)	-
Bocom United States	(48,538)	(63,801)
Bocom Shanghai	(63,412)	(77,490)
Foreign exchange variation with loans abroad	**95,220**	**481,825**
Bocom Shanghai	84,312	641,299
Bocom Luxembourg	8,202	(23,614)
Bocom Macau	1,847	-
Bocom United States	859	(142,367)
Bocom Hong Kong	-	6,507
Other administrative expenses	**(51)**	**(57)**
Services provisions	**(51)**	**(57)**
BBM Bank Limited	(51)	(57)
Total	**(147,480)**	**214,845**

(In thousands of Reais, unless otherwise indicated)

b) Key management compensation

The total compensation will be calculated as follows:

I) Fixed and variable compensation

The total compensation of the Participants will comprise a fixed and a variable part. The variable compensation of the Participants will be paid as follows:

(a) The amount equivalent to at most 50% (fifty percent) of the variable compensation will be paid annually in cash, immediately available for the Participant ("Short-term compensation"); and

(b) The amount equivalent to at least 50% (fifty percent) of the variable compensation will be deferred for payment within 3 (three) years, considering the provisions below ("Deferred Compensation" together with "Short-term Compensation" and "Variable Compensation").

The minimum and maximum amounts of bonus will be fixed by the Bank's Board of Directors.

II) Deferred compensation

The payment of the deferred compensation will be carried out on a scaled basis, every year, in shares proportional to the deferral period ("Deferred Compensation Shares"), and all the deferred shares should be updated by the variation of the equity adjusted to the payment of the interest on own capital and dividends.

	06/30/2026	12/31/2025
Liabilities		
Statutory	**38,893**	**22,072**
Management variable compensation – short term	11,014	11,014
Deferred management variable compensation – long term	12,559	11,058
Management variable compensation – provision	15,320	-

	06/30/2026	06/30/2025
Result	**(32,577)**	**(17,379)**
Fixed compensation	(15,756)	(6,072)
Variable compensation	(16,821)	(11,307)

19. Derivative Financial Instruments

The Bank participates in transactions involving derivative financial instruments to meet its own needs as well as on behalf of its clients.

Derivative financial instruments are classified according to management's intent at the inception of the transaction, taking into consideration whether the purpose is to hedge risks.

In accordance with BACEN Circular Letter No. 352/23, article 52, the derivative financial instruments assigned to offset, in whole or in part, exposure to risks from assets, liabilities, commitments or projected future transactions (hedged items), provided that they are considered effective in reducing the risk associated with the exposure to be hedged, are classified according to their nature.

These transactions are traded, recorded or held on B3. In the Bank, international derivative transactions are traded and recorded in the OTC market, at the Chicago Board of Trade (CBOT) or Chicago Mercantile Exchange (CME).

The criteria used to calculate the market values of the derivative financial instruments are:

- Futures: value of daily adjustments to the transactions;
- Swap and term transactions: Cash flow is estimated for each part, discounted to present value according to the corresponding interest rate curves, obtained based on B3 prices or on the assets prices;
- Options: average trading price on the calculation date or, when not available, estimated price based on pricing models, such as Black & Scholes.

On June 30, 2026, the guarantees for the transactions involving derivative financial instruments onshore are represented mainly by government securities in the total amount of R$ 1,305,806 (December 31, 2025 – R$ 1,181,914) and fund quotas in the total amount of R$ 44,145 (December 31, 2025 – R$ 43,456). Furthermore, the margin value received in the transactions of derivative financial instruments offshore amounted to R$ 346,630 and the margin paid amounted to R$ 109,277 in the semester ended June 2026.

(In thousands of Reais, unless otherwise indicated)

a.) Notional value per asset, maturity and indexer

	06/30/2026					12/31/2025
	Up to 3 months	From 3 to 6 months	From 6 to 12 months	More than 1 year	Total	Total
Future market						
Purchased position						
Foreign exchange coupon	4,650,185	1,063,240	2,307,445	2,337,645	**10,358,515**	**9,624,600**
Interest rate	1,158,973	2,774,826	1,699,274	2,885,664	**8,518,738**	**8,586,759**
Foreign currency	6,082,231	-	-	-	**6,082,231**	**4,960,336**
IPCA	11,883	-	1,051,355	388,913	**1,452,150**	**1,065,277**
Commodities	-	-	-	-	**-**	**17,670**
Sold position						
Foreign exchange coupon	1,839,126	147,490	356,342	1,619,392	**3,962,350**	**3,800,017**
Interest rate	555,662	71,110	5,160	333,492	**965,424**	**1,157,141**
Foreign currency	7,496,985	-	-	-	**7,496,985**	**7,115,293**
IPCA	406,468	-	21,287	3,247	**431,003**	**1,484**
Commodities	-	57,422	16,545	43,555	**117,523**	**288,646**
Forward market						
Asset position						
Currency	4,680,683	829,832	2,125,465	2,070,243	**9,706,222**	**8,330,213**
Commodities	25,409	56,677	32,194	61,173	**175,453**	**406,492**
Others	-	-	-	520,266	**520,266**	**356,999**
Liability position						
Currency	24,151,797	155,348	375,485	936,570	**25,619,200**	**94,764,740**
Commodities	77,692	101,151	53,207	93,036	**325,086**	**707,008**
Swaps						
Asset position						
Interest rate	1,274,693	981,161	1,663,194	11,434,400	**15,353,448**	**12,366,038**
Currency	981,746	280,717	792,551	3,480,777	**5,535,791**	**5,717,514**
Commodities	-	-	-	-	**-**	**14,544**
Liability position						
Interest rate	2,314,175	1,074,311	595,595	3,071,749	**7,055,830**	**9,934,412**
Currency	678,597	2,644,786	362,029	1,543,442	**5,228,854**	**6,613,585**
Commodities	-	-	-	-	**-**	**16,051**
Options market						
Asset position						
Interest rate	-	-	-	-	**-**	**1**
Currency	1,183,322	1,037,520	385,196	194,510	**2,800,548**	**961,597**
Liability position						
Interest rate	-	-	-	-	**-**	**1**
Currency	1,935,409	1,410,069	657,578	634,894	**4,637,951**	**3,466,709**
Commodities	-	-	-	-	**-**	**2,595**
Exchange contracts						
Asset position						
Currency	462,538	-	-	-	**462,538**	**255,161**
Liability position						
Currency	202,234	-	-	-	**202,234**	**1,011,273**

(In thousands of Reais, unless otherwise indicated)

b.) At cost and market value

	06/30/2026						12/31/2025
	Cost	Market	Up to 3 months	From 3 to 6 months	From 6 to 12 months	More than 1 year	Total
Future market							
Purchased position	-	62,981	50,329	8,473	1,730	2,449	90,702
Sold position	-	50,606	50,540	35	4	27	91,708
Swaps							
Asset position	341,244	784,696	35,567	137,822	58,368	552,939	552,020
Liability position	184,754	432,085	26,570	148,998	28,245	228,272	419,878
Term							
Asset position	103,762	247,806	66,259	41,235	52,767	87,545	226,397
Liability position	114,878	194,445	92,198	27,126	24,988	50,133	219,992
Options market							
Asset position	56,158	76,609	14,968	31,676	19,448	10,517	47,471
Liability position	191,270	163,847	40,579	50,747	39,438	33,083	179,358
Exchange contracts							
Asset position	989	1,111	1,111	-	-	-	296
Liability position	238	141	141	-	-	-	3,509

(In thousands of Reais, unless otherwise indicated)

c.) Notional value per counterparty

	06/30/2026						12/31/2025
	Financial institutions	Related-parties	Legal entities	Settlement chamber/Stock exchanges	Individuals	Total	Total
Future market							
Purchased position	3,413,849	-	-	22,997,785	-	**26,411,634**	**13,998,722**
Sold position	3,528,419	-	-	9,444,865	-	**12,973,284**	**22,618,502**
Swaps							
Asset position	8,486,912	8,596,768	2,807,535	-	998,024	**20,889,239**	**18,098,094**
Liability position	2,103,284	7,571,620	2,197,388	-	412,393	**12,284,684**	**16,564,048**
Forward Market							
Asset position	3,762,622	6,358,573	276,096	-	4,650	**10,401,941**	**9,093,703**
Liability position	1,419,012	24,153,990	371,283	-	-	**25,944,285**	**95,471,748**
Options market							
Asset position	1,538,066	1,262,482	-	-	-	**2,800,548**	**961,599**
Liability position	2,932,136	1,262,591	37,680	-	405,544	**4,637,951**	**3,469,306**
Exchange contracts							
Asset position	462,184	-	353	-	-	**462,538**	**255,161**
Liability position	202,234	-	-	-	-	**202,234**	**1,011,273**

(In thousands of Reais, unless otherwise indicated)

The positions in the futures market include the following positions maturing on the first business day of the following month:

- Foreign exchange coupon contracts purchased (DDI) in the amount of R$ 124,949 (December 31, 2025 – R$ 514,182);
- Foreign exchange coupon contracts sold (DDI) in the amount of R$ 360,878 (December 31, 2025 – R$ 1,103,390);
- Contracts purchased in interest (DI1) in the amount of R$ 1,115,214 (December 31, 2025 – R$ 1,319,545);
- Contracts sold in interest (DI1) in the amount of R$ 88,254 (December 31, 2025 – R$ 144,141);
- Contracts purchased in currency (DOL) in the amount of R$ 1,120,009 (December 31, 2025 – R$ 929,410);
- Contracts sold in currency (DOL) in the amount of R$ 883,956 (December 31, 2025 – R$ 348,467);

The amount of revenues and net expenses with derivative financial instruments are as follows:

	06/30/2026	06/30/2025
Swap and term contracts	382,804	489,963
Options contracts	127,671	128,054
Exchange contracts	23,918	(19,052)
TRS Contracts	2,356	2,251
Future contracts	(592,166)	(953,148)
Total	**(55,417)**	**(351,932)**

The main factor behind the variation in derivatives results is the appreciation of the real against the dollar, taking into account that most of our derivatives are used as hedging instruments.

d.) Hedge accounting

Fundraising fair value hedge (I)

Banco BOCOM BBM entered into loan agreements in U.S. dollars with Bank of Communications with the objective of providing funding. They are as follows:

- On March 27, 2023, in the amount of USD 67,500 with payment of pre-fixed interest of 4.00% p.a.
- On May 31, 2023, in the amount of USD 30,000 with payment of pre-fixed interest of 4.25% p.a.
- On March 13, 2025, in the amount of USD 35,000 with payment of pre-fixed interest of 4.26% p.a.
- On May 2, 2025, in the amount of USD 35,000 with payment of pre-fixed interest of 4.26% p.a.

(In thousands of Reais, unless otherwise indicated)

In order to index these flows to the CDI, a series of exchange coupon operations were carried out at B3, in accordance with the maturities and exposures of the available FRC contracts and the maturity of the operations. Disbursements were made in U.S. dollars, and, upon cash receipt, a market risk hedge was contracted, designating a portfolio of derivative financial instruments, comprising DDI, DOL and ED contracts for total hedge, considering the foreign exchange exposure and interest rate risks. To equalize the mark-to-market effects of derivative financial instruments designated as hedge, the amount of the hedged principal, plus interest due, is stated at fair value and also marked to market.

In the periods ended June 2026 and December 2025, due to the matching of the hedge object flows and the results of the derivatives intended for hedging, the effectiveness of the operation remained close to 99.28% and 99.39%, respectively.

	06/30/2026			12/31/2025		
Hedge object	Result of the object	Result of the hedge instrument	Effectiveness	Result of the object	Result of the hedge instrument	Effectiveness
Fundraising (I)	92,252	(91,592)	99.28%	92,745	(92,182)	99.39%

Fundraising fair value - hedge (II)

In December 2018, Banco BOCOM BBM designated a portfolio of derivative financial instruments constituted by DI1 and DAP contracts, with the objective of indexing to the CDI part of its pre-fixed funding portfolio. In order to equalize the effects of mark-to-market derivative financial instruments designated as hedge, the value of the pre-fixed funding portfolio is stated at fair value and also marked to market.

In the year ended on December 2025, due to the matching of the hedge object flows and the results of the derivatives intended for hedging, the effectiveness of the operation remained at 102.12% for LF PRÉ. The operation was settled on June 30, 2026.

	06/30/2026			12/31/2025		
Hedge object	Result of the object	Result of the hedge instrument	Effectiveness	Result of the object	Result of the hedge instrument	Effectiveness
Fundraising (II) - LF FIXED	-	-	-	(408)	416	102.12%

Fundraising fair value - hedge (III)

In September 2024, the Bank designated a portfolio of derivative financial instruments consisting of DI1 Future contracts to index part of its liability portfolio in reais to the CDI, including fixed-rate instruments and those indexed to a percentage of the CDI. To align the effects of the mark-to-market valuation of the derivative financial instruments designated as hedges, the funding portfolio is presented at fair value and marked to market.

In the periods ended June 2026 and December 2025, due to the matching of the hedge object flows and the results of the derivatives intended for hedging, the effectiveness of the operation remained at 97.37% and 97.23%, respectively.

	06/30/2026			12/31/2025		
Hedge object	Result of the object	Result of the hedge instrument	Effectiveness	Result of the object	Result of the hedge instrument	Effectiveness
Fundraising (III) - FIXED	(31,781)	30,944	97.37%	96,559	(93,885)	97.23%

Investment abroad - hedge

In September 2016, CMN edited Resolution No. 4,524, establishing the criteria to record the transactions with financial instruments contracted to mitigate the risks associated to the foreign exchange exposure of the investments abroad.

(In thousands of Reais, unless otherwise indicated)

In January 2017, Banco BOCOM BBM assigned a portfolio of derivative financial instruments consisting of DOL and WDO contracts, with the purpose of hedging the foreign exchange rate risk of its investment abroad in the amount of USD 5,000,000, which is consolidated in the Bank.

In the periods ended June 2026 and December 2025, due to the matching of the hedge object flows and the results of the derivatives intended for hedging, the effectiveness of the operation remained at 100%.

	06/30/2026			12/31/2025		
Hedge object	Result of the object	Result of the hedge instrument	Effectiveness	Result of the object	Result of the hedge instrument	Effectiveness
Investment abroad	(34,481)	34,481	100.00%	(52,635)	52,635	100.00%

Cash flow hedge of bonds at amortized cost abroad - hedge

On February, 2022, the Bank designated a portfolio of derivative financial instruments consisting of flat Sofr Swap contracts vs. a pre-fixed rate in USD, with the objective of hedging the risk of fluctuations in the external profitability of bonds classified as “amortized cost” due to fluctuations in the term structure of the Sofr curve. In the periods ended June 2026 and December 2025, as a consequence of the matching of the hedge object flows and the results of the derivatives intended for hedging, the effectiveness of the operation was of 99.50% and 112.06%, respectively.

	06/30/2026			12/31/2025		
Hedge object	Result of the object	Result of the hedge instrument	Effectiveness	Result of the object	Result of the hedge instrument	Effectiveness
Bonds amortized cost - SOFR	(19,005)	18,910	99.50%	(103,496)	115,979	112.06%

Cash flow hedge of bonds at FVOCI abroad - hedge

On December, 2021, Banco BOCOM BBM designated a portfolio of derivative financial instruments consisting of flat Sofr Swap contracts vs. a pre-fixed rate in USD, with the objective of hedging the risk of fluctuations in the external profitability of bonds classified as “available for sale” due to fluctuations in the term structure of the Sofr curve. In the periods ended June 2026 and December 2025, as a consequence of the matching of the hedge object flows and the results of the derivatives intended for hedging, the effectiveness of the operation was of 91.78% and 84.94%, respectively.

	06/30/2026			12/31/2025		
Hedge object	Result of the object	Result of the hedge instrument	Effectiveness	Result of the object	Result of the hedge instrument	Effectiveness
Bonds FVOCI - SOFR	(18,799)	17,254	91.78%	11,641	(9,888)	84.94%

Hedge of dollar-denominated credit with fixed interest rates

In August 2024, Banco BOCOM BBM designated a portfolio of derivative financial instruments consisting of Dollar Futures contracts, Foreign Exchange Coupon Futures, and Swaps with the objective of indexing part of its dollar-denominated fixed-rate credit portfolio to the CDI. To align the effects of the mark-to-market valuation of the derivative financial instruments designated as hedging instruments, the value of the funding portfolio is presented at fair value and marked to market. In the periods ended June 2026 and December 2025, as a result of the matching of cash flows between the hedged item and the results of the derivatives used for hedging, the effectiveness of the operation was 100.57% and 99.47%, respectively.

(In thousands of Reais, unless otherwise indicated)

	06/30/2026			12/31/2025		
Hedge object	**Result of the object**	**Result of the hedge instrument**	**Effectiveness**	**Result of the object**	**Result of the hedge instrument**	**Effectiveness**
Dollar denominated credit operations with fixed interest rates	(230,645)	231,970	100.57%	(289,290)	287,745	99.47%

Hedge of credit with principal in dollars and interest in Brazilian reais

In August 2024, Banco BOCOM BBM designated a portfolio of derivative financial instruments consisting of DI1 Futures contracts, Dollar Futures, and Foreign Exchange Coupon Futures with the objective of indexing part of its credit portfolio, with principal in dollars and interest in Brazilian reais, to the CDI. To align the effects of the mark-to-market valuation of the derivative financial instruments designated as hedging instruments, the value of the funding portfolio is presented at fair value and marked to market. In the periods ended June 2026 and December 2025, as a result of the matching of cash flows between the hedged item and the results of the derivatives used for hedging, the effectiveness of the operation was 96.15% and 101.71%, respectively.

	06/30/2026			12/31/2025		
Hedge object	**Result of the object**	**Result of the hedge instrument**	**Effectiveness**	**Result of the object**	**Result of the hedge instrument**	**Effectiveness**
Credit operations with principal in dollars and interest in brazilian reais	(37,134)	35,705	96.15%	(36,947)	37,578	101.71%

Dollar-denominated credit with fixed interest rates and swap

In August 2024, Banco BOCOM BBM designated a portfolio of derivative financial instruments consisting of Swap contracts with the objective of indexing part of its dollar-denominated fixed-rate credit portfolio to the CDI. To align the effects of the mark-to-market valuation of the derivative financial instruments designated as hedging instruments, the value of the funding portfolio is presented at fair value and marked to market. In the periods ended June 2026 and December 2025, as a result of the matching of cash flows between the hedged item and the results of the derivatives used for hedging, the effectiveness of the operation was 100.06% and 99.92%, respectively.

	06/30/2026			12/31/2025		
Hedge object	**Result of the object**	**Result of the hedge instrument**	**Effectiveness**	**Result of the object**	**Result of the hedge instrument**	**Effectiveness**
Dollar denominated credit operations with fixed interest rates hedged by swap	(80,418)	80,466	100.06%	(177,961)	177,815	99.92%

Cash flow hedge of Public Bonds FVOCI (Onshore)

On April, 2025, Banco BOCOM BBM designated a portfolio of derivative financial instruments consisting of CDI Swap contracts against a pre-fixed rate in BRL, with the objective of locking the profitability of the transaction in a spread over CDI. In the periods ended June 2026 and December 2025, as a result of the matching of the hedged object's flows and the results of the derivatives intended for hedging, the effectiveness of the transaction was 98.37% and 109.79%, respectively.

	06/30/2026			12/31/2025		
Hedge object	**Result of the object**	**Result of the hedge instrument**	**Effectiveness**	**Result of the object**	**Result of the hedge instrument**	**Effectiveness**
TPF cash flow hedge (Onshore)	(30,491)	29,993	98.37%	(20,650)	22,671	109.79%

Cash flow hedge of bonds FVOCI

(In thousands of Reais, unless otherwise indicated)

On May, 2025, Banco BOCOM BBM designated a portfolio of derivative financial instruments consisting of CDI Swap contracts against a pre-fixed rate in BRL, with the objective of locking the profitability of the transaction in a spread over CDI. In the periods ended June 2026 and December 2025, as a result of the matching of the hedged object's flows and the results of the derivatives intended for hedging, the effectiveness of the transaction was 101.47% and 113.27%, respectively.

	06/30/2026			12/31/2025		
Hedge object	**Result of the object**	**Result of the hedge instrument**	**Effectiveness**	**Result of the object**	**Result of the hedge instrument**	**Effectiveness**
Cash flow hedge of FVOCI bonds	(13,320)	13,515	101.47%	(835)	946	113.27%

20. Risks Management

a) Market risk

Banco BOCOM BBM was a pioneer in terms of quantifying market risk in Brazil and developed a proprietary system in 1997 which became a benchmark for the industry. The market risk management structure includes the following: a) the Executive Board, responsible for reviewing risk management policies and proposing risk management operating limits, submitting these for the approval of the Board of Directors at least once a year; b) the Board of Directors, which approves the risk policies and limits at least once a year; c) the Market Risk area, subordinated to the Risk Officer, is responsible for identifying, measuring, monitoring and reporting online to the Executive Board the Bank’s market risk, ensuring compliance with the market risk management policy, as well as guaranteeing that the operational limits are observed; d) the Price department, which, among other duties, is responsible for defining the price models and sources used in mark-to-market adjustments of traded products, regardless the management departments; e) Internal Audit, which is responsible for ensuring the adequacy of procedures and the consistency between market risk management policies and the structure actually implemented.

Market Risk means the risk arising from fluctuations in the values of assets and derivatives resulting from changes in market prices and rates, such as interest, stocks, currencies and commodities.

Market Risk control is based on the calculation of VaR - Value at Risk, a statistical tool that measures the maximum potential loss of BOCOM BBM for a given confidence level and investment horizon. BOCOM BBM's daily VaR limit calculated with 95% confidence. Taking this limit into account, the Head of Treasury may allocate his positions, and may spread them across various risk factors. The model used to calculate the VaR limit is the parametric one. The variance-covariance matrix is estimated daily using GARCH models. This model captures the presence of volatility groupings and, according to the daily estimated parameters, gives more weight to the most recent past. The effectiveness of the risk model is tested annually through back-testing, which consists in comparing the VaR estimates with the actual daily results.

Furthermore, scenarios are analyzed daily, and these scenarios are quarterly defined by the Risk Committee, independent of the management departments. A full description of the Bank’s market risk management structure is available on Banco BOCOM BBM’s website (www.bocombbm.com.br).

*VaR = Maximum potential loss, given the confidence level and the investment horizon. In the case of BBM, the limit is set based on a 95% probability that the Bank will lose a maximum of 2% of equity in 1 day.

(In thousands of Reais, unless otherwise indicated)

Reference Date	VaR (in R$ Millions)
06/30/26	4.3
12/31/25	3.8
06/30/25	3.6
12/31/24	7.6

In addition to VaR, stress tests are performed based on the stress scenarios provided by B3. Based on the envelope scenarios for each risk factor, an optimistic and a pessimistic scenarios are defined, considering a horizon of 3 business days. For the risk factors in which there is no shock defined by B3 scenarios, the shocks of related risk factors are used. Thus, based on the exposure of the Bank's portfolio to each of the risk factors, the consolidated financial loss of the stressed portfolio is calculated for each of the two scenarios. Finally, the scenario with the highest financial loss is used as a reference.

Reference Date	B3 Stress (in R$ Millions)
06/30/26	(63.9)
12/31/25	(79.6)
06/30/25	(145.7)
12/31/24	(127.6)

b) Liquidity risk

Banco BOCOM BBM’s liquidity target is to ensure that at any given time the Bank has sufficient cash to meet all its liabilities and other commitments. It is the responsibility of the Liquidity Risk area to monitor whether there is sufficient free cash position to guarantee the continuity of the Bank's operations in a severe stress scenario, following the limits and guidelines defined by the Risk Committee and approved by the Board of Directors.

Liquidity risk is managed based on cash flow forecasts, considering different scenarios for fundraising, credit operations and treasury operations. These cash flow analyses take into consideration: (a) the implicit risk of each client, (b) possible additional cash for compulsory deposits, (c) derivative adjustments; and (d) other existing obligations. The general principle is to ensure that the Bank’s commitments are aligned to its equity and the current policies for fundraising, credit and treasury.

Banco BOCOM BBM has a liquidity risk management structure comprising the following agents, with their respective assignments: a) Liquidity Risk area, subordinated to the Risk Director, which is responsible for centralizing and measuring the information referring to liquidity risk management, ensuring that operational limits are observed and disclosing reports to support decision making on liquidity risk; b) Internal Audit, which is responsible for ensuring the adequacy of the procedures and the consistency between the liquidity risk management policies and the effectively implemented structure. A full description of the Bank’s liquidity risk management structure is available on the website of Banco BOCOM BBM (www.bocombbm.com.br).

	06/30/2026		12/31/2025	
	Current	Noncurrent	Current	Noncurrent
Cash	22,481	-	237,892	-
Financial assets at fair value measured through profit or loss	1,465,141	2,274,878	1,112,306	2,182,134
Financial assets at fair value through other comprehensive income	2,014,667	4,211,895	2,192,547	3,496,540
Financial assets measured at amortized cost	14,572,311	11,239,690	13,298,278	9,515,451
Other assets	93,882	6,838	32,205	7,713
Investments	-	516,903	-	492,872
Property and equipment in use	-	20,990	-	25,870
Intangible assets	-	53,952	-	51,943
Total	**18,168,482**	**18,325,146**	**16,873,228**	**15,772,523**

(In thousands of Reais, unless otherwise indicated)

	06/30/2026		12/31/2025	
	Current	Noncurrent	Current	Noncurrent
Financial liabilities at fair value through profit or loss	529,609	311,515	641,451	272,994
Financial liabilities at amortized cost	23,114,079	9,844,057	21,341,203	8,123,673
Provisions and other obligations with financial instruments	(5,287)	8,418	855	-
Tax liabilities	362,929	43,651	192,696	189,014
Other liabilities	433,277	26,055	218,948	21,541
Equity	-	1,825,325	-	1,643,376
Total	**24,434,607**	**12,059,021**	**22,395,153**	**10,250,598**

	06/30/2026	12/31/2025
Current assets	18,168,482	16,873,228
Current liabilities	(24,434,607)	(22,395,153)
Working capital, net	**(6,266,125)**	**(5,521,925)**
Securities as FVTPL presented in long-term receivables	4,211,897	3,504,681
Loans abroad	3,053,310	2,281,718
	999,082	**264,474**

Banco BOCOM BBM's current liabilities are higher than its current assets calculated according to the nominal maturity of its operations. However, part of the current liabilities are loans made to the parent company in the total amount of R$ 3,053,310 which, despite having a maturity of less than 1 year, are systematically renewed.

Comparative of fair value and carrying amount

The measurement of financial instruments at amortized cost stated at fair value is as follows:

	06/30/2026		12/31/2025	
	Book Value	Fair value	Book Value	Fair value
Credit portfolio at amortized cost (*)	19,094,108	18,530,395	18,172,195	17,902,286
Securities measured at amortized cost	1,921,551	1,899,549	1,956,682	1,947,633
Total	**21,015,659**	**20,429,944**	**20,128,877**	**19,849,919**

	06/30/2026		12/31/2025	
	Book Value	Fair value	Book Value	Fair value
Deposits	6,046,726	6,032,380	3,581,686	3,570,039
Repurchase agreements	5,661,566	5,664,776	5,073,355	5,044,017
Funds from acceptance and issue of securities	11,849,687	12,002,703	12,255,924	12,414,069
Loan abroad	9,246,392	9,190,055	8,355,711	6,934,593
Country's transfer obligation - official institutions	138,776	127,267	179,010	1,885,766
Total	**32,943,147**	**33,017,181**	**29,445,686**	**29,848,484**

(*) The amount of R$ 2,227,987 regards coobligations and risks in financial guarantees given.

c) Credit risk

Banco BOCOM BBM has a credit risk management structure comprising the following elements and respective duties: a) the Credit Committee, which is responsible for defining the economic groups' credit limits, and monitoring and evaluating the consolidated portfolio position, its concentration and risk level. It is also responsible for establishing the terms for solving default on credit operations or with a certain level of deterioration of the guarantees and deciding whether or not to initiate judicial collection proceedings, as applicable; b) Board of Directors, responsible for approving the risk policies and limits, at least once a year; c) Credit Risk area, subordinated to the Risk Director, is responsible for centralizing and evaluating information related to the individual and consolidated credit risk management, per operation, ensuring that operating limits are complied with, disclosing reports that make it easy to make a decision related to credit limits approved by the Credit Committee. It is also the responsibility of the risk area to previously evaluate new operational genres related to credit risk; d) Credit Analysis area, responsible for assessing the credit risk of economic groups with which the Bank maintains or intends to maintain credit relationships; e) Internal Audit, which carries out periodic audits of the business units and of the credit processes of the Group; f) Legal Department, responsible for analyzing the contracts entered into by Banco BOCOM BBM and its clients, as well as coordinating measures to recover credits or to protect the Bank's rights; and g) Contracts Department, responsible for checking the adherence of operations to the parameters established in the Credit Limit Proposal ("PLC"), as well as providing the adequate guarantees. It is also responsible for issuing contracts to be entered into by Banco BOCOM BBM and the client. A full description of the credit risk management structure is available on the website of Banco BOCOM BBM (www.bocombbm.com.br).

d) Operational risk

It is the risk associated with faulty or inadequate internal processes, human or systems failures, or external events. Operational risk is inherent to the Conglomerate's activities and can be manifested in several ways.
To monitor and control these risks, and in line with the guidelines of the Regulatory Bodies and best market practices, the Financial Conglomerate BOCOM BBM ("BOCOM BBM") established the "Operational Risk Management Policy". This document constitutes a set of principles, procedures and responsibilities to be observed, in order to ensure the functioning and strengthening of our internal control systems.
The area is responsible for ensuring, together with the other components of the risk management structure, compliance with the guidelines established by the mentioned Policy. The Internal Controls and Operating Risk area is a segregated independent organizational area of Internal Audit, under the responsibility of the Risk Office.
The complete description of the operating risk management structure is available for the public on the website of Banco BOCOM BBM (www.bocombbm.com.br).

e) Capital management

Banco BOCOM BBM manages its capital through a structure comprising the following bodies: Board of Directors, Executive Board, Internal Control, Capital and Risk Board, Treasury Board, Fundraising Board, Back Office, Business Units and Audit Board. The Board of Directors is the highest body within this structure, in charge of monitoring capital adequacy. The Executive Board must review the documents to be submitted to the Board of Directors, as well as approving the methodologies to be used for the management and monitoring of capital adequacy. Capital management and centralization is a responsibility of the Capital and Risk Board, which must continuously work to improve and oversee the institution's compliance with the capital management policy and its capital plan. The Treasury and Fundraising Boards are responsible for planning the issuance of equity instrument, if necessary. The capital management department periodically generates reports on capital adequacy, which are sent to the Executive Board and to the Board of Directors.

(In thousands of Reais, unless otherwise indicated)

These reports comprise simulations of severe events and extreme market conditions. The Business Units must provide all the information that the Internal Control, Capital and Risk Board deem necessary for effective capital management. The Audit department is responsible for evaluating, from time to time, the effectiveness of the capital management process. The description of the capital management structure is available on the website of Banco BOCOM BBM (www.bocombbm.com.br).

21. Operating Limits

In October 2013, the new rules related to capital measurement became effective. The financial institutions and similar entities must maintain minimum equity of 8.0% of their assets, weighted by grades of risk to expositions in gold, foreign exchange and operations subject to the operating risk and to the variations in: foreign exchange, interest rate, price of commodities and price of shares classified as held for trade, according to BACEN's standards and instructions. The Prudential Conglomerate of Banco BOCOM BBM is within this operational limit on June 30, 2026.

	06/30/2026	12/31/2025
Reference Equity Level I	**1,991,653**	**1,816,801**
Level I + Equity Adjustments Except Non-consolidated Interest and Tax Credit	2,045,605	1,868,744
Decrease in intangible / deferred assets according to CMN Resolution No. 4,955	53,952	51,943
Reference Equity Level II	**851,915**	**787,610**
Reference Equity (PR)	**2,843,568**	**2,604,411**
Risk-Weighted Assets (RWA)	**16,522,480**	**16,162,573**
Portion referring to:		
Credit risk (RWACPAD)	14,563,642	14,198,585
Market risk (RWAMPAD)	562,823	710,277
Operating risk (RWAOPAD)	1,396,015	1,253,711
Risk Factor – 8.00% of RWA	**1,321,798**	**1,293,006**
Margin or Insufficiency Value (PR - RWA)	**1,521,770**	**1,311,405**
Basel Rate (Risk Factor / RWA)	**17.21%**	**16.11%**
RBAN	91,848	51,970
ACP required	413,062	404,064
Reference Equity Margin + RBAN and ACP	**1,016,860**	**855,371**

22. Income Tax and Social Contribution

Changes in tax credits and provision for deferred taxes on temporary differences are as follows:

Notes to the Parent Company Financial Statements as of June 30, 2026

(In thousands of Reais, unless otherwise indicated)

	30/06/2026	31/12/2025
Asset credit tax:		
Balance at January 1	**177,466**	**374,638**
Constitution (Reversal)		
- With effects in the result	48,726	(183,687)
- With effects in equity		
(Securities held for sale)	(5,904)	(13,484)
Balance at December 31	**220,288**	**177,466**
Provision for deferred taxes: (*)		
Balance at January 1	**189,014**	**313,309**
Constitution (Reversal)		
- With effects in the result	13,706	(124,296)
- With effects in equity		
Balance at December 31	**202,720**	**189,014**

(*) The amount of provision for deferred taxes is recorded as other tax and social security obligations.

According to the BACEN Resolution No. 15/2020, in its Article 13, the constitutions and write-offs that occurred in the deferred tax assets and liabilities were highlighted, as well as their nature and origins, as follows:

	12/31/2025	Constitution	Reversal	06/30/2026
Asset credit tax:				
Temporary differences (a)				
- Provision for loan transactions	43,320	38,036	15,529	65,827
- Market value adjustment - marketable securities and	114,627	35,154	23,927	125,854
- Provisions for Contingencies (Note 25)	2,005	214	-	2,219
- Others	17,514	31,535	22,661	26,388
Social Contribution Negative Basis	-	-	-	-
Tax loss	-	-	-	-
Total	**177,466**	**104,939**	**62,117**	**220,288**
Provision for deferred taxes				
Temporary differences (a)				
- Adjustment to Market of TVM and Derivatives	188,976	75,637	61,931	202,682
- Others	38	-	-	38
Total	**189,014**	**75,637**	**61,931**	**202,720**

(a) It is expected that the realization of these tax credits occurs up to the end of 2032 for Income Tax and Social Contribution, being its present value of R$ 16 million. The Social Contribution on tax credits was calculated considering the 20% rate, according to the publication of PEC No. 6, 2019, for the additions and write-offs as from March 1, 2020.

The tax credits of Banco BOCOM BBM were accounted for in the financial statements using the rates applicable for the period they are expected to be realized, and they are based on the future results projections and on a technical study prepared in accordance with CMN Resolution No. 4,842/2020. This study is annually reviewed and has considered the effects in the tax credit stock of the amendments provided for by Law No. 14,467/22.

Notes to the Parent Company Financial Statements as of June 30, 2026

(In thousands of Reais, unless otherwise indicated)

The present value of the tax credits, considering the expectation of realization for the deferred tax assets and liabilities, is as follows:

Descrição	Créditos tributários sobre diferenças temporárias
2026	(52,093)
2027	28,586
2028	7,841
2029	1,030
2030	1,030
2031	1,030
2032	1,030
Total	**(11,546)**
Valor presente	**(15,773)**

(In thousands of Reais, unless otherwise indicated)

The conciliation of the expenses calculated using the tax rates and the income tax and social contribution expenses accounted for in the Bank is as follows:

	06/30/2026		06/30/2025	
	IRPJ	CSLL	IRPJ	CSLL
Income before taxes	**296,265**	**296,265**	**201,703**	**201,703**
Bank´s net profit	258,103	258,103	175,078	175,078
(-) Interest on own capital	(74,064)	(74,064)	(59,012)	(59,012)
(-/+) Income tax and social contribution	(56,829)	(56,829)	(51,712)	(51,712)
(-/+) QDMTT*	18,667	18,667	25,086	25,086
Cumulative translation adjustment	(282)	(282)	(5,708)	(5,708)
Tax rate	**25%**	**20%**	**25%**	**20%**
Income tax and social contribution				
At tax rate	(74,066)	(59,253)	(48,999)	(39,199)
Permanent additions	**225,178**	**207,282**	**240,595**	**226,318**
Non-deductible expenses	62,234	44,338	76,094	61,817
Addition on profit abroad	162,944	162,944	164,501	164,501
Permanent exclusions	**266,984**	**266,490**	**251,881**	**251,881**
Tax-free revenues	34,481	34,481	57,494	57,494
Non-taxable income	49,769	49,557	18,157	6,682
Equity in the result of investees (Bank)	108,388	108,388	111,510	111,510
Interest on own capital	74,064	74,064	59,012	59,012
Cumulative translation adjustment	282	282	5,708	5,708
Temporary additions / exclusions	**57,293**	**74,114**	**(37,154)**	**(45,413)**
Tax basis	**311,752**	**311,171**	**153,264**	**142,203**
Use of tax loss and negative basis	-	-	-	-
Tax basis with use of tax loss and negative basis	**311,752**	**311,171**	**153,264**	**142,203**
Income tax and social contribution (a)	**(77,926)**	**(62,178)**	**(38,304)**	**(28,441)**
Use of tax incentives and taxes of subsidiaries abroad	**1,515**	-	-	-
Income tax and social contribution in the result for the period	**(76,411)**	**(62,178)**	**(38,304)**	**(28,441)**
Exclusive Withholding Tax (Law 12.431)	(32)	-	(1,744)	-
DIPJ Adjustment	9,296	-	71,209	-
Provision for Deferred Tax Liabilities	25,423	21,996	4,209	56,967
Deferred Tax Assets	(7,837)	(4,563)	-	-
Income tax and social contribution in the result for the period - Banco BOCOM BBM	**(49,562)**	**(44,744)**	**35,370**	**28,526**

*Qualified Domestic Minimum Top up tax

(In thousands of Reais, unless otherwise indicated)

23. Contingent Provisions and Liabilities

The Bank is a party to lawsuits and administrative proceedings arising from the normal course of its operations, involving tax, labor and civil matters among others.

Breakdown of provision

a) Labor provisions

Based on information from its legal advisors and on an analysis of the pending legal and civil proceedings and labor suits, considering previous experience related to the claimed amounts and current stage of the processes, management recorded a provision in an amount considered sufficient to cover the estimated losses expected in connection with ongoing litigation, as follows:

	06/30/2026	12/31/2025
Labor	1,280	1,232
Total - Provisions for labor contingencies	**1,280**	**1,232**

These provisions are recorded as “Other liabilities - sundry” under Long-term liabilities. During the semester ended June 30, 2026, there was no reversal into contingent liabilities in the Bank.

The changes in the provision are as follows:

	06/30/2026	12/31/2025
Balance at the beginning of the year	**1,232**	**7,805**
Constitution/Reversal	48	1,509
Write-off	-	(8,082)
Balance at the end of the semester	**1,280**	**1,232**

b) Tax and social security provisions

Bocom BBM is a party to other legal proceedings for which internal and external legal advisors have assessed the risk of loss as possible. Among the tax proceedings classified as a possible loss, there are 11 suits in which the main issue relates to a compensation process that is still in its initial administrative stage, and the aggregate amount involved is not material.

In November 2019, Banco BOCOM BBM received tax assessments from the Brazilian Federal Revenue Service regarding: allegedly owed social security contributions on profit-sharing (PLR) in the amount of R$ 8.2 million, this amount is related to payments made in 2015. The Bank is contesting these assessments at the administrative level. According to our legal advisors, the likelihood of loss the suit is considered possible. Since it is currently classified as possible, the institution has not recorded a provision in its liabilities.

In the administrative proceedings in which social security contributions were being charged on food and meal vouchers totaling R$ 1.5 million, Banco BOCOM BBM was successful, and the case has already been definitively decided, with the infraction notice being fully extinguished.

At the end of the first semester of 2026, Banco BOCOM BBM had no active proceedings related to the judgment of Theme No. 372 of the Brazilian Supreme Federal Court (the enforceability of PIS and COFINS on financial institutions' financial income).

(In thousands of Reais, unless otherwise indicated)

c) Civil provisions

Bocom BBM is a party to other lawsuits for which the internal and external legal advisors have assessed the risk of loss to be possible. From all the civil suits classified as possible loss, there are 5 proceedings in the amount of R$ 3,849 (R$ 4,149 on December 31, 2025), whose main discussion is related to: request for a review of contractual terms and conditions, requests for monetary adjustments (including alleged effects of the implementation of various government economic plans), bankruptcy, protests, accountability, having counterparties originating from credit operations or products already discontinued, and provision services. For the purposes of provisioning for civil lawsuits, the legal advisors considered the law, jurisprudence, background of cases and the procedural stage.

Based on information from its legal advisors, an analysis of pending lawsuits and, with regard to civil lawsuits, based on previous experience regarding the amounts claimed and the current stage of the proceedings, management has set aside a provision in an amount considered sufficient to cover estimated losses on ongoing lawsuits, as follows:

	06/30/2026	12/31/2025
Civil	1,674	1,407
Total - Provision for civil contingencies	**1,674**	**1,407**

d) Liability due to legal obligation

Based on the preliminary injunction obtained, Banco BOCOM BBM ensured the suspension of the enforceability of the PIS/Pasep and COFINS tax credits that are determined, with the levy of Service Tax (ISS) in their calculation bases, as well as their respective bookkeeping for timely and future offset, if applicable, with the respective ISS deductibility from the calculation bases of the mentioned contributions. Based on the preliminary injunction, Banco BOCOM BBM started to collect, in November 2018, PIS/Pasep and COFINS, disregarding the municipal tax in their respective calculation bases, and a liability was created for the remaining balance up to June 2026, recorded as “Other sundry liabilities” in Long-term liabilities, as follows:

	06/30/2026	12/31/2025
PIS and COFINS	1,978	1,817
Total - Liabilities for legal obligations	**1,978**	**1,817**

e) Others

On December 5, 2016, the Brazilian Administrative Council for Economic Defense (CADE) filed an administrative proceeding against Banco BOCOM BBM S.A. investigating alleged anticompetitive practices in relation to the onshore foreign exchange market between 2008 and 2012. The Bank, together with its legal advisors, has already presented its administrative defense, still pending judgment.

(In thousands of Reais, unless otherwise indicated)

24. Allowance for Financial Guarantees

The allowance for doubtful accounts related to financial guarantees is based on the analysis of operations according to the type of obligation provided, past experience, future expectations and management's risk assessment policy. They are reviewed periodically, as established by CMN Resolution No. 4,512/2016.

	06/30/2026	12/31/2025
Guarantee		
Linked to bids, auctions, service render or construction	802,961	884,580
Surety guarantee in lawsuits and administrative procedures	424,658	407,914
Other sureties	817,970	399,941
Total	**2,045,589**	**1,692,435**
Changes in allowances for financial guarantees		
Beginning balance	**783**	**2,489**
Constituition / (Reversal)	1,919	(1,706)
Ending balance	**2,702**	**783**

25. Tax Liabilities

	06/30/2026	12/31/2025
Other obligations - tax and social security		
Deferred taxes and contributions	202,720	189,014
Taxes and contributions to pay	182,239	177,454
Other taxes to pay	21,621	15,242
Total	**406,580**	**381,710**
Current liabilities	362,929	192,696
Noncurrent liabilities	43,651	189,014
Total	**406,580**	**381,710**

For tax credit analysis purposes, consider the impact of the deferred tax assets, see note 23.

26. Other Information

(a) Agreement for the compensation and settlement of obligations

Banco BOCOM BBM has an agreement for the compensation and settlement of obligations within the scope of the National Financial System, according to CMN Resolution No. 3,263/05, resulting in more guarantee to settle its debts with financial institutions with which it has this kind of agreement. On June 30, 2026, the total assets mitigated by compensation agreement was R$ 2,465,314 (December 31, 2025 – R$ 3,974,590).

(b) Tax Reform

Constitutional Amendment 132 brought about a significant change in the national tax system regarding consumption taxes. On January 16, 2025, Complementary Law No. 214/2025 was published, regulating the aforementioned amendment and, among other aspects, providing for the creation of the Tax on Goods and Services (IBS), the Contribution on Goods and Services (CBS), and the Selective

Tax (IS). The new system will be implemented gradually between 2027 and 2033, with the CBS fully replacing PIS and COFINS starting as early as January 1, 2027

On January 13, 2026, Complementary Law No. 227 was enacted as part of the regulation of the Tax Reform, establishing the Management Committee for the Tax on Goods and Services (CGIBS), setting general rules for tax administration and providing, among other structural aspects, for rates applicable to the financial sector. On April 30, 2026, Decree 12.955 was published, marking a new phase in the regulation of the Reform by consolidating guidelines and establishing rules for the practical application of the changes.

BOCOM BBM Bank has been monitoring the evolution of the Consumer Reform regulations, making the necessary adaptations to its systems and processes to fully comply with the new rules, as well as revising its earnings projections to reflect the transition to the new approved model. Such assessments and adjustments will be completed by the time the aforementioned legislation enters into force.

*   *   *

Aline Gomes – Controller
CRC 087.989/0-9 “S”- BA

Certificado de Conclusão

Identificação de envelope: BBB19C65-8E23-8257-8380-5A05D284056C
Status: Concluído
Assunto: Complete com a Docusign: Relatório + DF (ENG) BOCOM BBM JUN.26.pdf
LoS / Área: Assurance (Audit, CMAAS)
Tipo de Documento: Relatórios ou Deliverables
Envelope fonte:

Documentar páginas: 73	Assinaturas: 1	Remetente do envelope:
Certificar páginas: 2	Rubrica: 0	Julia Faria
Assinatura guiada: Ativado		Avenida Brigadeiro Faria Lima, 3732, 16º e 17º andares, Edifício Adalmiro Dellape Baptista B32, Itai
Selo com EnvelopeId (ID do envelope): Ativado		São Paulo, São Paulo 04538-132
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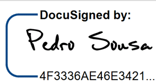
Rastreamento de registros

Status: Original 17 de agosto de 2026 | 20:23	Portador: Julia Faria julia.faria@pwc.com	Local: DocuSign
Status: Original 17 de agosto de 2026 | 21:55	Portador: CEDOC Brasil BR_Sao-Paulo-Arquivo-Atendimento-Team@pwc.com	Local: DocuSign

Eventos do signatário	Assinatura	Registro de hora e data
Pedro Sousa pedro.sousa@pwc.com Partner PricewaterhouseCoopers Auditores Independentes Ltda.; Nível de segurança: E-mail, Autenticação da conta (Nenhuma), Certificado Digital **Detalhes do provedor de assinatura:** Tipo de assinatura: ICP-Brasil Emissor: AC SyngularID Multipla Assunto: CN=Pedro Henrique Pereira de Sousa:12118438745	 Adoção de assinatura: Estilo pré-selecionado Usando endereço IP: 134.238.160.208 Política de certificado: [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	Enviado: 17 de agosto de 2026 | 20:28 Reenviado: 17 de agosto de 2026 | 21:18 Visualizado: 17 de agosto de 2026 | 21:29 Assinado: 17 de agosto de 2026 | 21:55

Termos de Assinatura e Registro Eletrônico:
Não oferecido através da Docusign

Eventos do signatário presencial	Assinatura	Registro de hora e data

Eventos de entrega do editor	Status	Registro de hora e data

Evento de entrega do agente	Status	Registro de hora e data

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Eventos de entrega certificados	Status	Registro de hora e data

Eventos de cópia	Status	Registro de hora e data
Julia Faria julia.faria@pwc.com Nível de segurança: E-mail, Autenticação da conta (Nenhuma)	**Copiado**	Enviado: 17 de agosto de 2026 | 21:55 Visualizado: 17 de agosto de 2026 | 21:55 Assinado: 17 de agosto de 2026 | 21:55

Eventos de cópia	Status	Registro de hora e data
Termos de Assinatura e Registro Eletrônico: Não oferecido através da Docusign		

Eventos com testemunhas	Assinatura	Registro de hora e data

Eventos do tabelião	Assinatura	Registro de hora e data

Eventos de resumo do envelope	Status	Carimbo de data/hora
Envelope enviado	Com hash/criptografado	17 de agosto de 2026 | 20:28
Envelope atualizado	Segurança verificada	17 de agosto de 2026 | 21:51
Envelope atualizado	Segurança verificada	17 de agosto de 2026 | 21:51
Entrega certificada	Segurança verificada	17 de agosto de 2026 | 21:29
Assinatura concluída	Segurança verificada	17 de agosto de 2026 | 21:55
Concluído	Segurança verificada	17 de agosto de 2026 | 21:55

Eventos de pagamento	Status	Carimbo de data/hora