Eternit



APRESENTAÇÃO DE RESULTADOS 3T26

AVISO LEGAL

As declarações contidas nesta apresentação relativas às perspectivas dos negócios da Eternit, às projeções de resultados operacionais e financeiros, e referências ao potencial crescimento da Companhia, constituem-se em meras previsões e foram baseadas nas expectativas da Administração em relação ao seu desempenho futuro da Companhia

Considerações futuras não são garantias de desempenho. Elas envolvem riscos, incertezas e premissas, pois se referem a eventos futuros e, portanto, dependem de circunstâncias que podem ou não ocorrer.

Investidores devem compreender que condições econômicas gerais, condições de mercado e outros fatores operacionais podem afetar o desempenho futuro da Eternit e conduzir a resultados que diferem materialmente daqueles expressos em tais considerações futuras.

Nota: Conforme Fato Relevante divulgado em 16 de dezembro de 2025, a Companhia decidiu descontinuar a linha de telhas de concreto, em razão do desempenho operacional abaixo do esperado e da ausência de perspectivas de retorno econômico adequado. Os efeitos financeiros dessa decisão estão refletidos nos resultados de 30 de setembro de 2025, registrados em "Outras receitas e despesas", incluindo reduções de ativo imobilizado, estoques e receitas relacionadas à venda de imóvel e de máquinas e equipamentos.

DESTAQUES DO 3T26

Vendas de Produtos de Fibrocimento *	Construção Industrializada *	Transportadora: EliteMov	Lucro bruto Fibrocimento *	Faturamento Consolidado *
+6,8%	+27,8%	R$ 10,2 Mi RECEITA LÍQUIDA	+36,9%	+1,7%
193 mil toneladas	R$ 19,6 Mi receita líquida	7,4x vs. 3T25	R$ 41,0 Mi margem 18,9%	R$ 322,6 Mi receita líquida

* 3T25 vs. 3T26

VISÃO GERAL DO DESEMPENHO

Portfólio resiliente

Manutenção da liderança em coberturas e crescimento em construção industrializada.

Perspectiva positiva

Perspectiva positiva, com avanço dos segmentos de maior valor agregado e inovação.

Margem bruta e mix

Margem bruta pressionada por câmbio e mix de produtos no mercado do mineral crisotila.

Monetização de ativos

Desmobilização de ativos não operacionais.

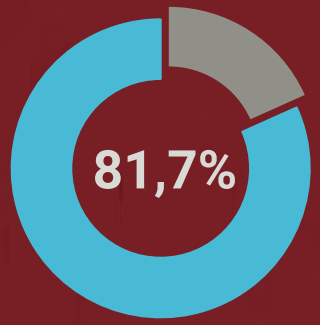
O MERCADO

CONJUNTURA MACROECONÔMICA

6,61%

INCC-M
12 meses set/26

+5,86% no ano. Mão de obra +7,63% em 12 meses e materiais e equipamentos +6,11%.



ENDIVIDAMENTO
set/26

29,6% das famílias com contas em atraso. Crédito ainda restringe pequenas obras e reformas.

84,2

ICC
set/26

Recuo de 0,5 ponto no mês, refletindo a deterioração das expectativas do consumidor.

-0,8%

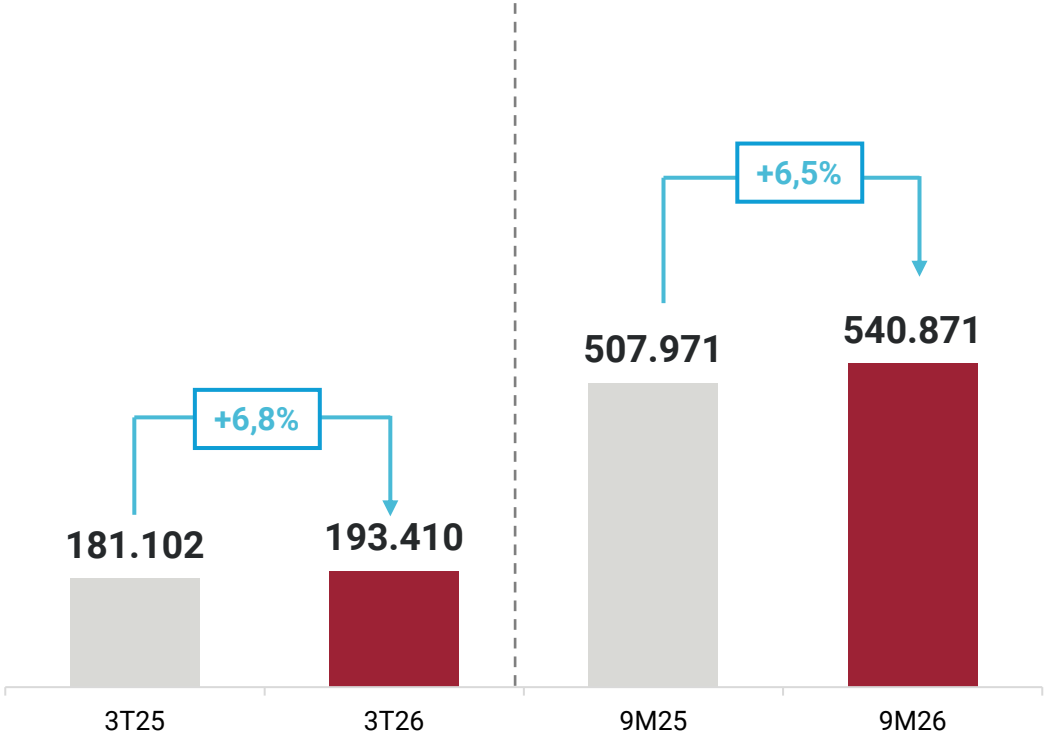
ABRAMAT
2026E

Faturamento: recuou 1,1% em relação a setembro de 2025 e acumulou queda de 2,5% no ano.

Fontes: BCB/Copom; FGV IBRE; CNC/PEIC; ABRAMAT/Ecconit – referência setembro/2026.

DESEMPENHO OPERACIONAL

Vendas de Produtos de Fibrocimento (t)



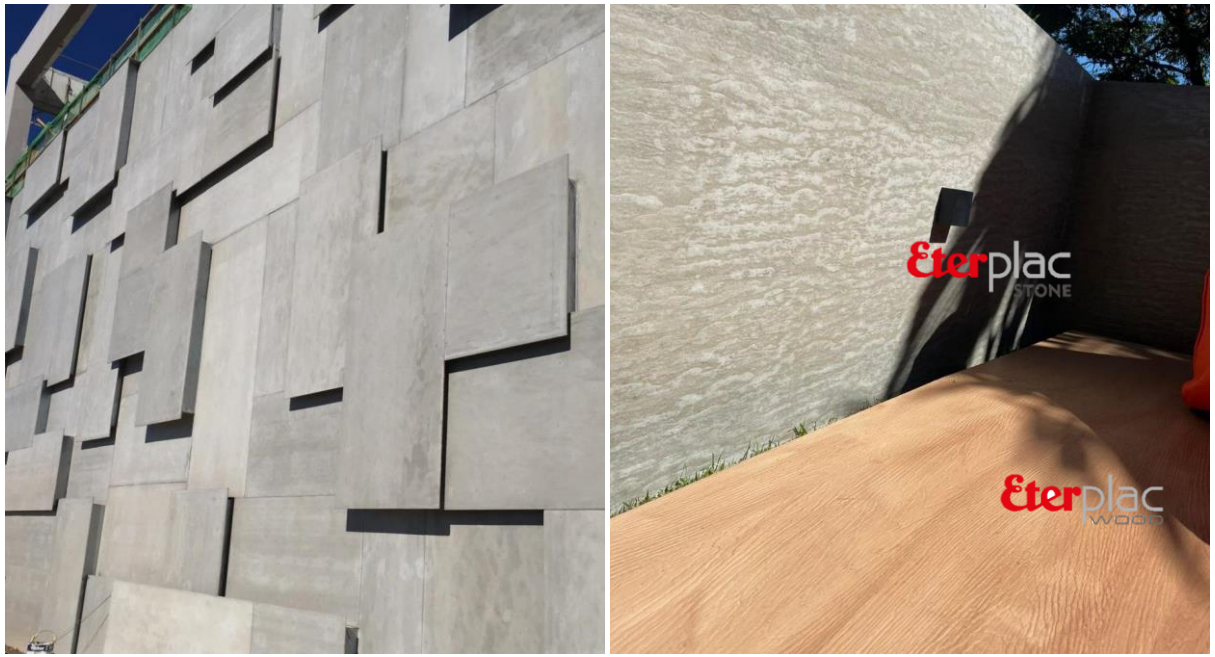
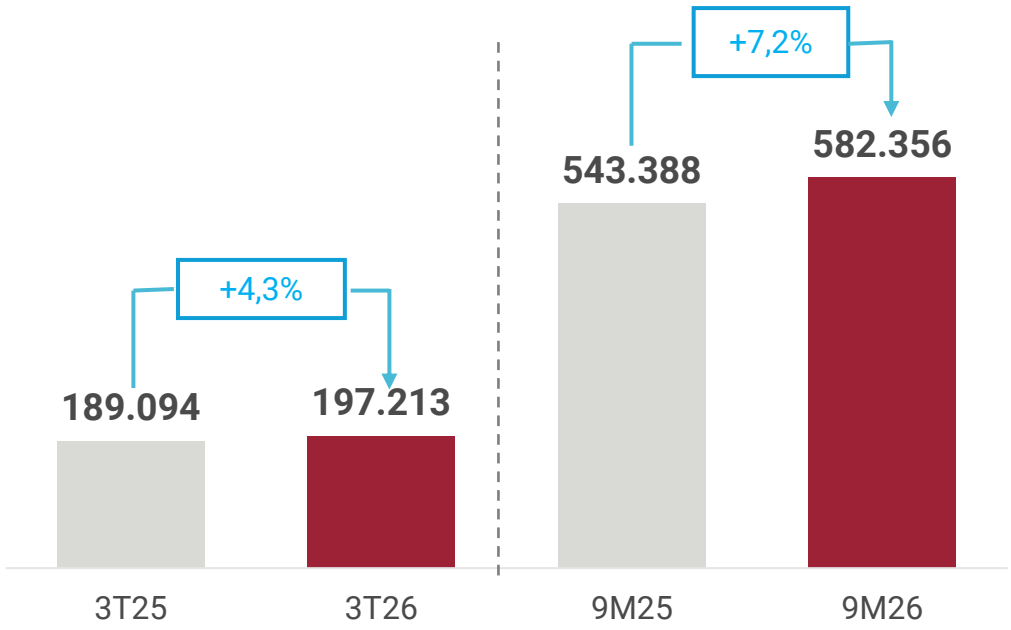


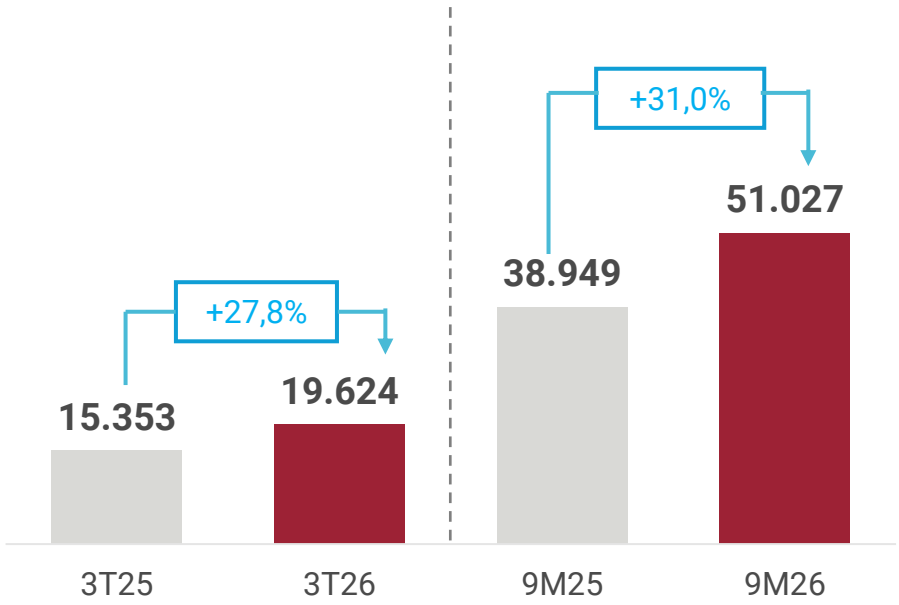
Foto: Produtos que compõem a linha de Construção Industrializada

DESEMPENHO FINANCEIRO

Receita Líquida de Cobertura - R$ mil

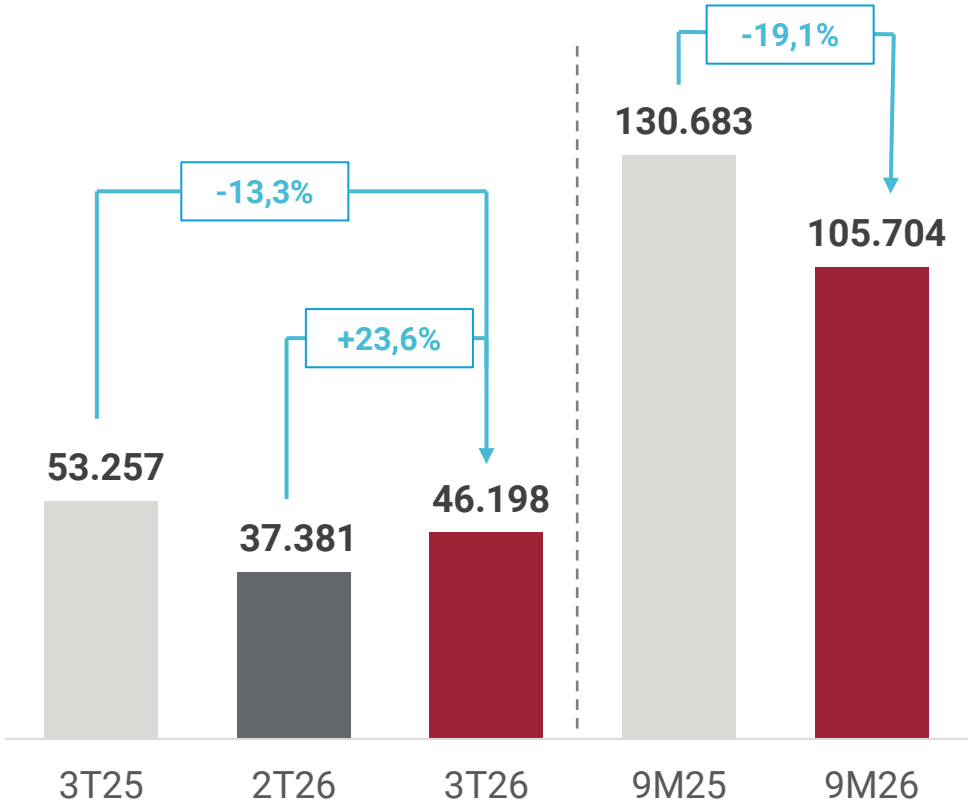


Receita Líquida de Construção Industrializada - R$ mil

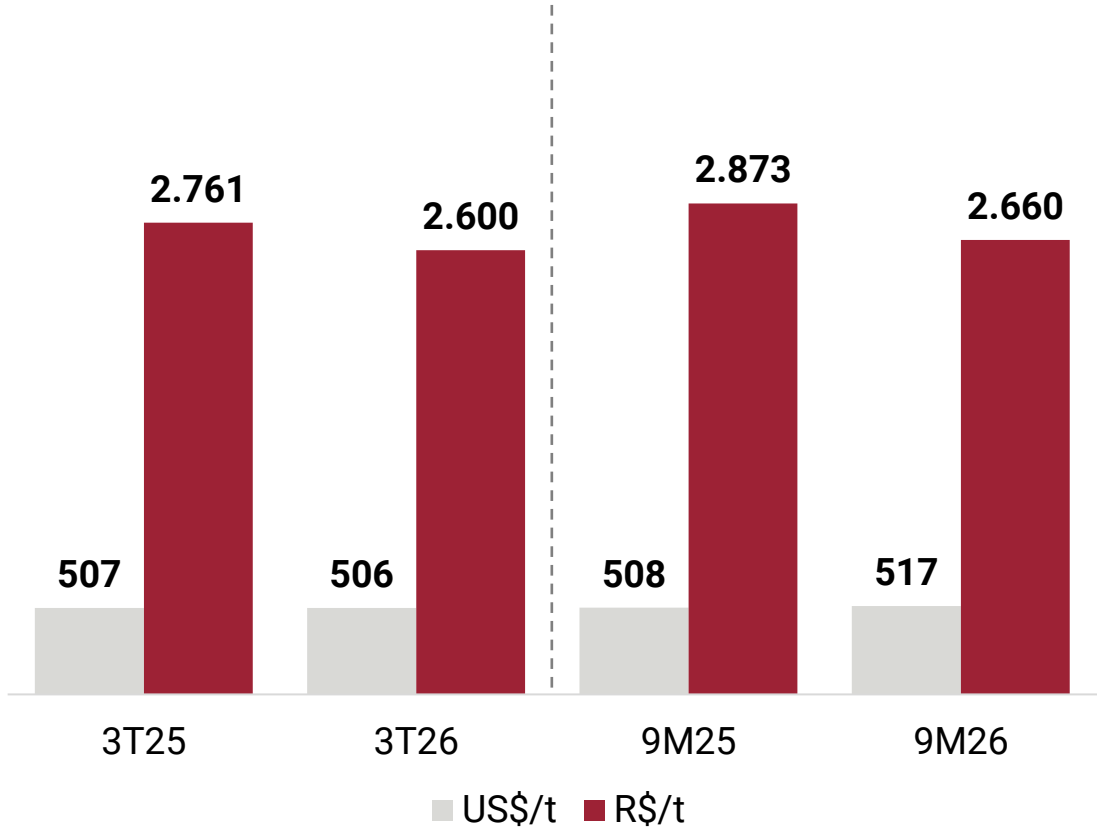


DESEMPENHO OPERACIONAL

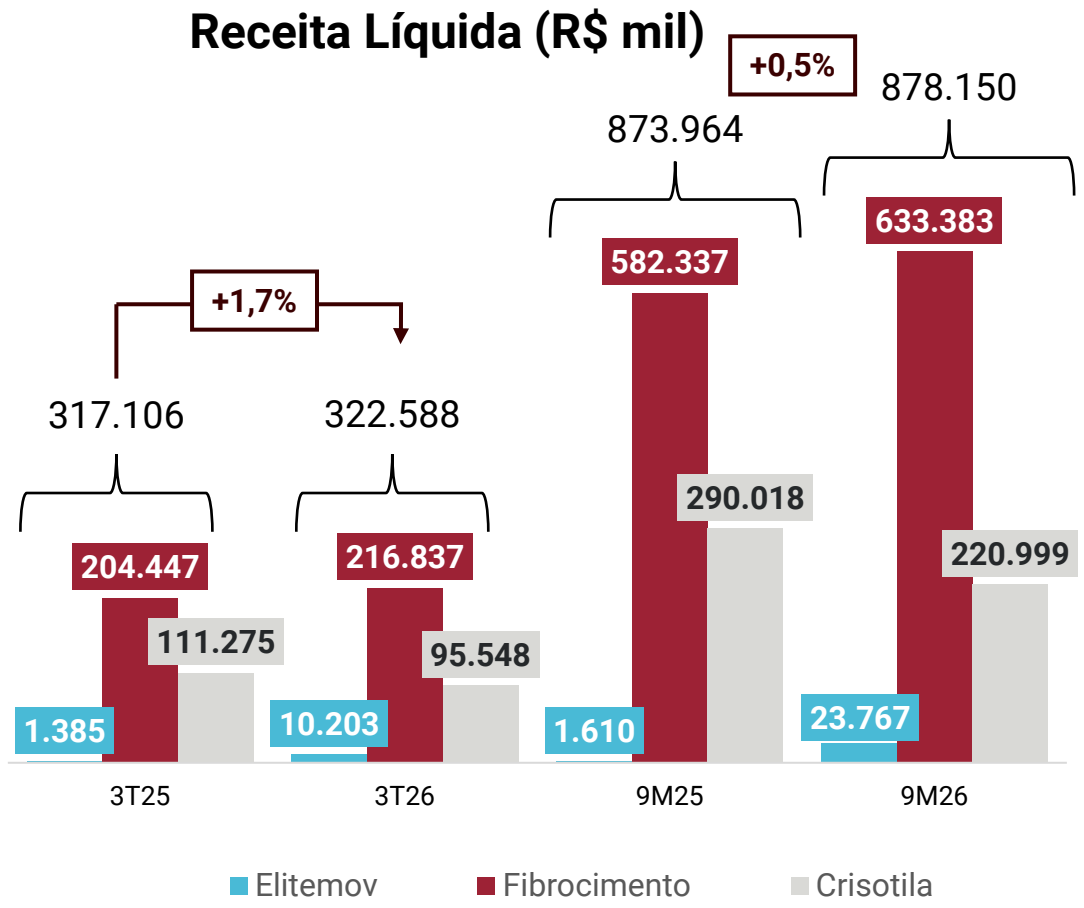
Vendas de Mineral Crisotila (t)

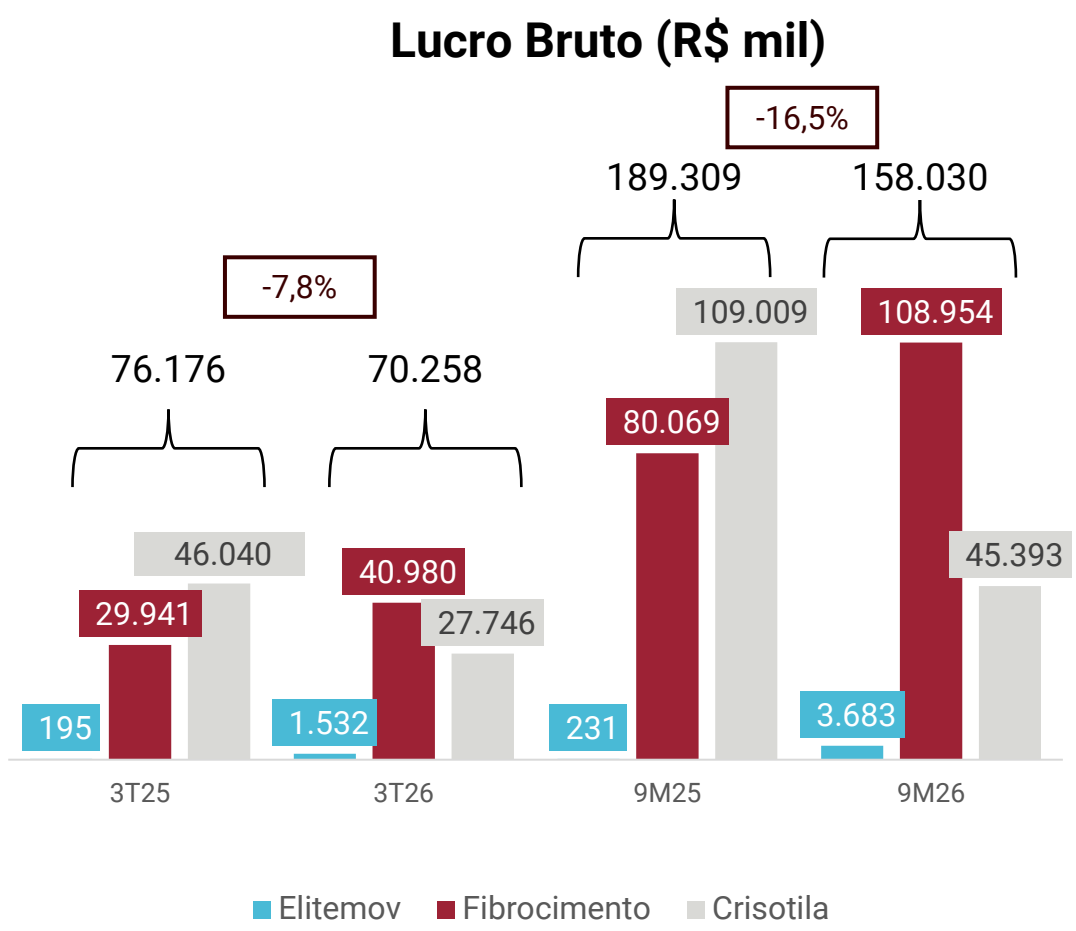


Preço Mineral Crisotila (R$ | US$)

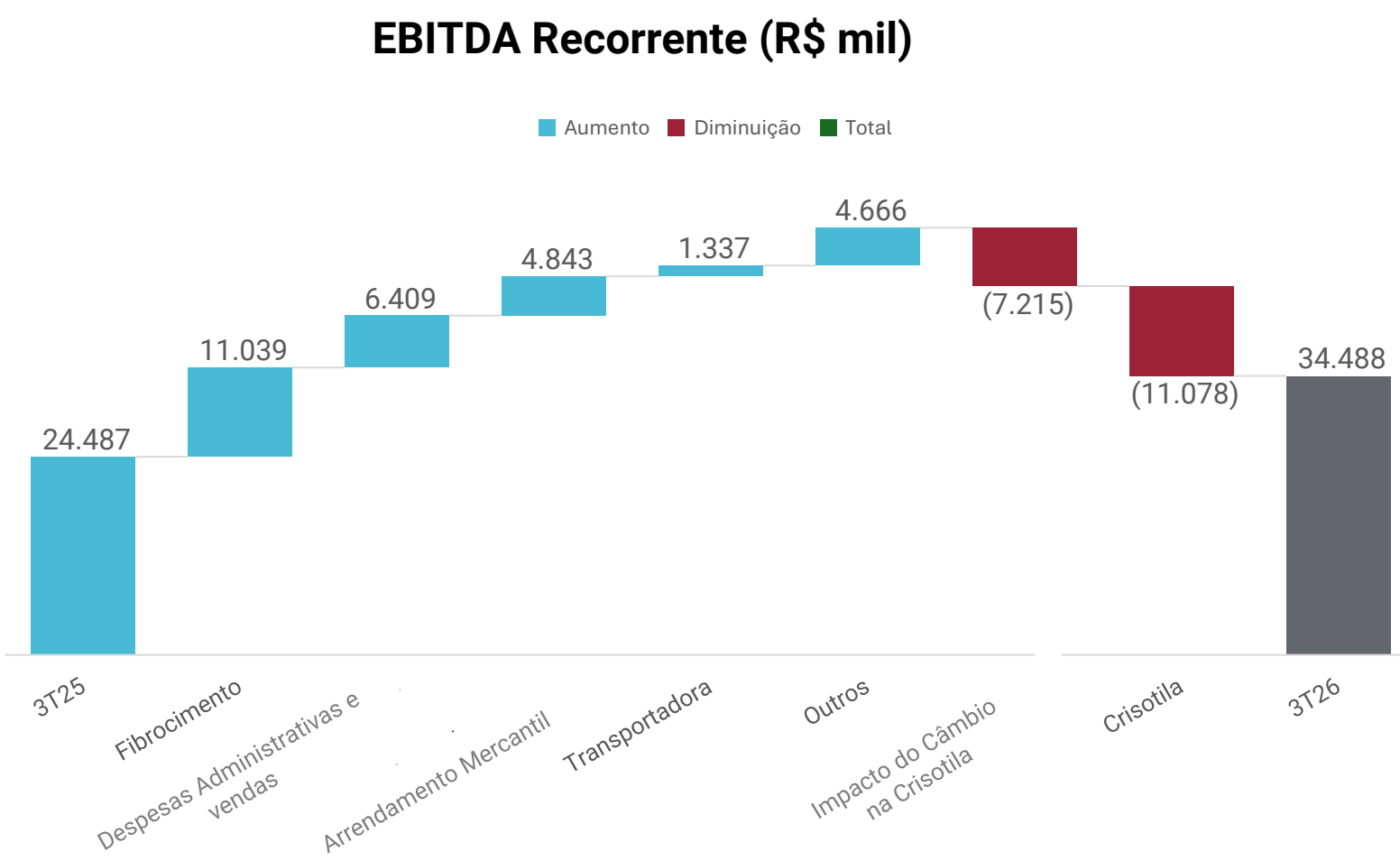


DESEMPENHO FINANCEIRO





DESEMPENHO FINANCEIRO



Avanço do Fibrocimento sustentando o desempenho

Contribuição crescente da EliteMov ao portfólio

Controle de despesas preservando a rentabilidade

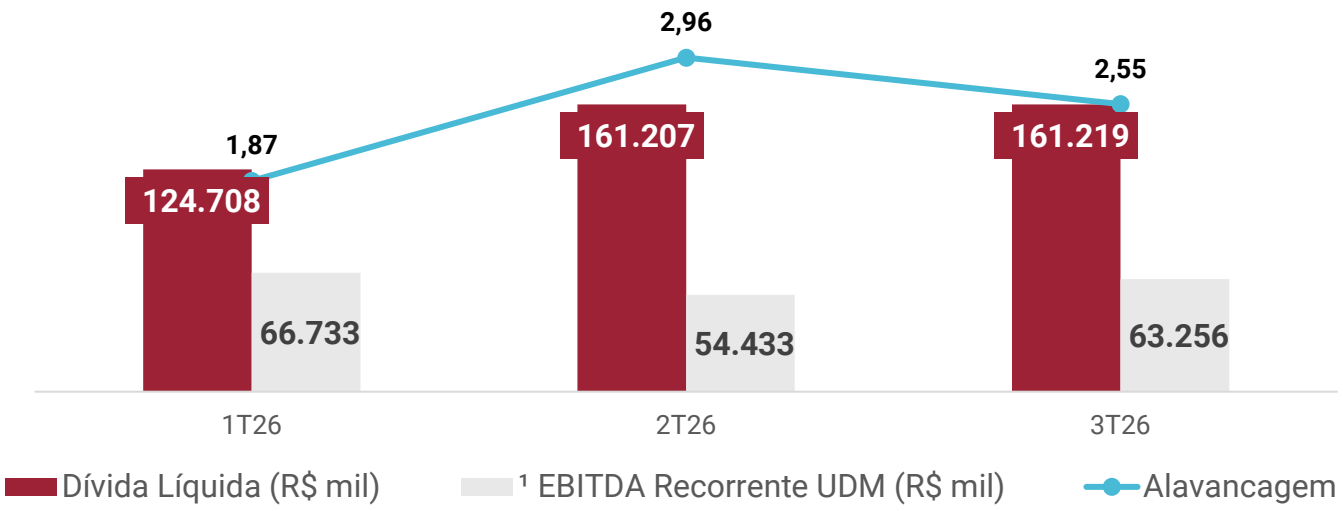
Efeitos positivos compensando a pressão da Crisotila

Nota: Os valores apresentados por segmento correspondem ao lucro bruto de cada negócio.

10

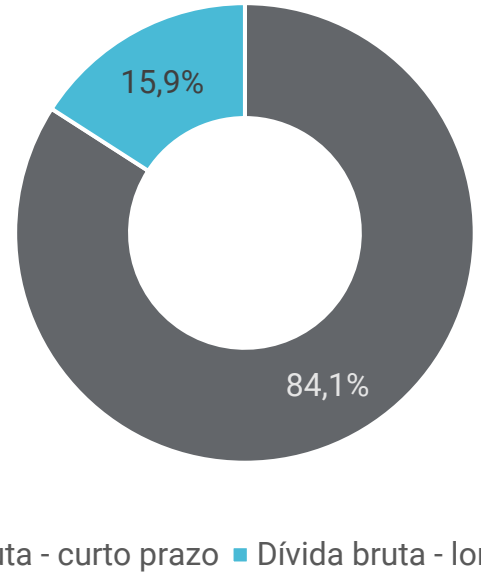
DESEMPENHO FINANCEIRO

Dívida Líquida/EBITDA Recorrente



Custo médio da dívida de 11,36% a.a.

Endividamento Bruto (R$ mil)



1 O EBITDA recorrente UDM - últimos doze meses.

11

PARTICIPAÇÃO EM EVENTOS

Eternit reforça protagonismo na construção industrializada em 2026

Como expositora, a Companhia esteve presente em dois importantes encontros do setor: a Construsul, em agosto, em Porto Alegre (RS), e a Construlev Expo, em outubro, em São Paulo (SP).

Na segunda edição da Construlev Expo, a Eternit apresentou soluções inovadoras e participou das discussões sobre o futuro da construção civil brasileira.



CONSTRUSUL • AGO/2026 • PORTO ALEGRE (RS)



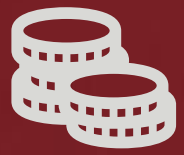
CONSTRULEV EXPO • OUT/2026 • SÃO PAULO (SP)

GERAÇÃO DE VALOR



FIBROCIMENTO

Fortalecer a atuação no principal negócio da Companhia, acompanhando a evolução da demanda e dos volumes.



CONSTRUÇÃO INDUSTRIALIZADA

Ampliar a presença das soluções no portfólio e avançar na captura de oportunidades de mercado.



EFICIÊNCIA OPERACIONAL

Manter o foco na produtividade e na gestão de custos e despesas.



DISCIPLINA FINANCEIRA

Preservar a geração de caixa e a disciplina na alocação de recursos.

Execução das prioridades com disciplina operacional e financeira orienta a geração sustentável de valor



Eternit

Q&A

Identifique-se com seu nome completo, faça todas suas as perguntas de uma única vez através do chat dessa call e aguarde pela resposta da Companhia.



OBRIGADO

Eternit

Relações com investidores

ri.eternit.com.br

ri@eternit.com.br



3Q26 EARNINGS PRESENTATION

LEGAL NOTICE

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

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

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

Note: As disclosed in the Material Fact released on December 16, 2025, the Company decided to discontinue its concrete roofing tile product line due to underperforming operating results and the lack of prospects for achieving adequate economic returns. The financial impacts of this decision are reflected in the results as of September 30, 2025, and were recorded under "Other Income and Expenses," including impairments of property, plant and equipment and inventories, as well as gains related to the sale of real estate, machinery, and equipment.

3Q26 HIGHLIGHTS

Fiber-cement Sales Volume *	Industrialized Construction *	Transportation: EliteMov	Fiber-Cement Gross Profit*	Consolidated Revenue *
+6.8%	+27.8%	R$ 10.2 Mi NET REVENUE	+36.9%	+1.7%
193 thousand tons	R$ 19.6 Mi net revenue	7.4x vs. 3Q25	R$ 41.0 Mi 18.9% margin	R$ 322.6 Mi net revenue

* 3Q25 vs. 3Q26

PERFORMANCE OVERVIEW

Resilient portfolio

Maintaining leadership in roofing and growth in industrialized construction.

Positive outlook

Driven by growth in higher value-added and innovation-oriented businesses.

Gross margin and mix

Gross margin pressured by exchange rates and product mix in the chrysotile mineral market.

Asset monetization

Non-core asset divestment.

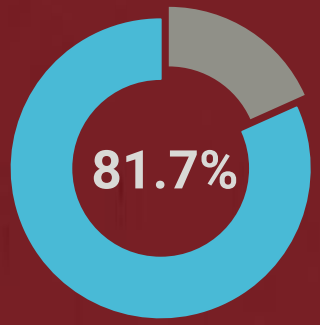
THE MARKET

MACROECONOMIC OVERVIEW

6.61%

INCC-M
YTD Sep/26

+5.86% year-to-date; labor costs +7.63% over the last twelve months and materials and equipment +6.11%.



INDEBTEDNESS
Sep/26

29.6% of households had overdue financial obligations. Tight credit conditions constrain demand for small-scale construction and renovation projects.

84.2

ICC
Sep/26

Down 0.5 points during the month, reflecting a deterioration in consumer expectations.

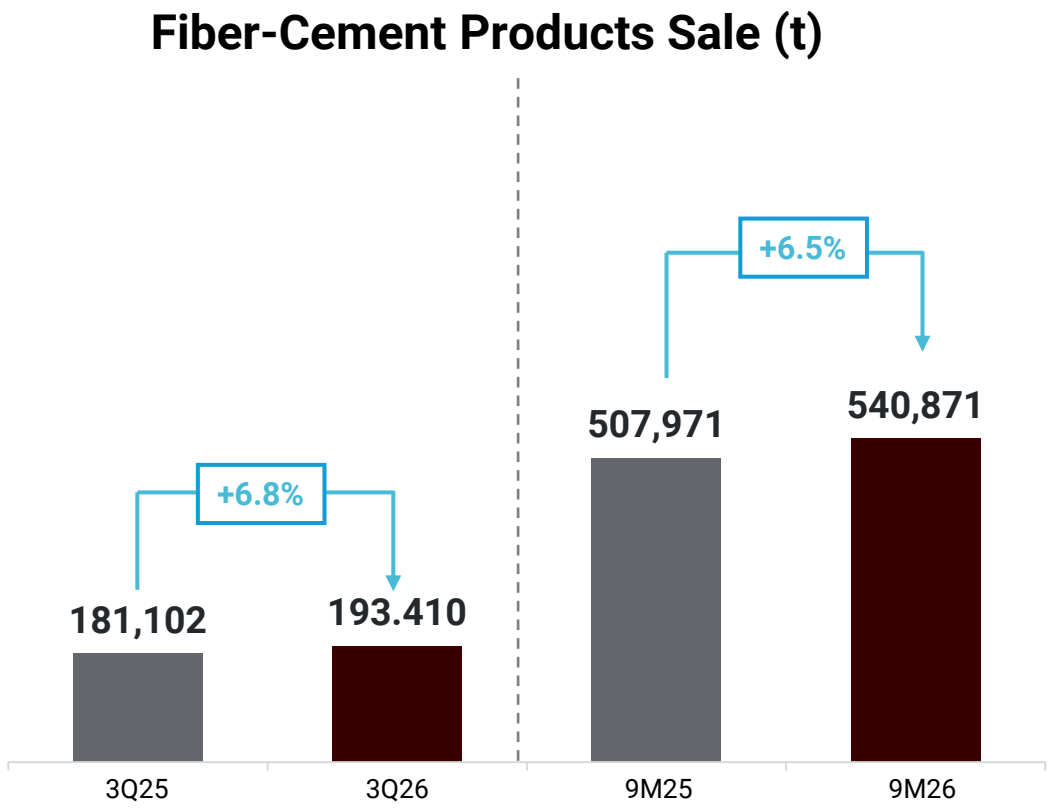
-0.8%

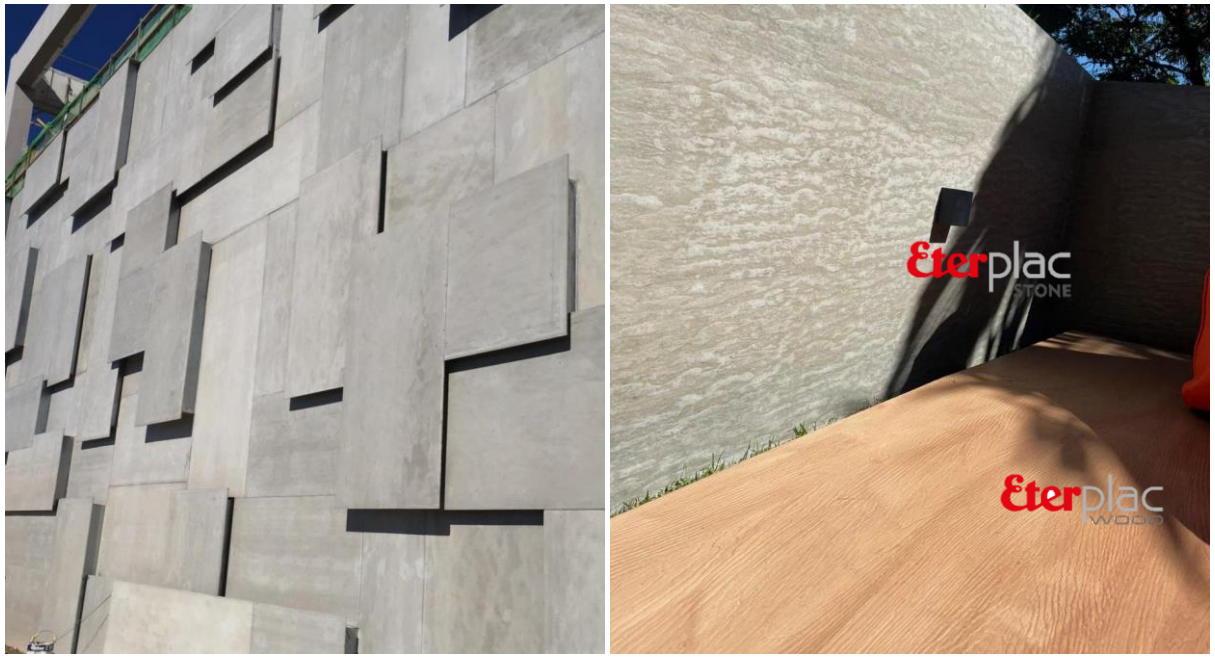
ABRAMAT
2026E

Revenue declined 1.1% compared to September 2025 and was down 2.5% year-to-date.

Sources: BCB/Copom; FGV IBRE; CNC/PEIC; ABRAMAT/Ecconit — September 2026

OPERATING PERFORMANCE

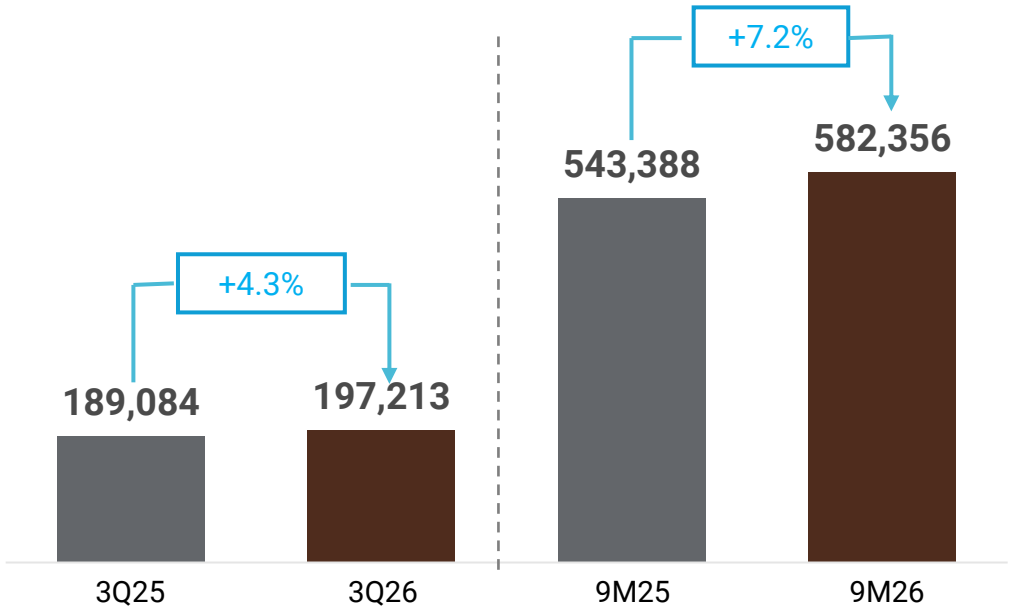




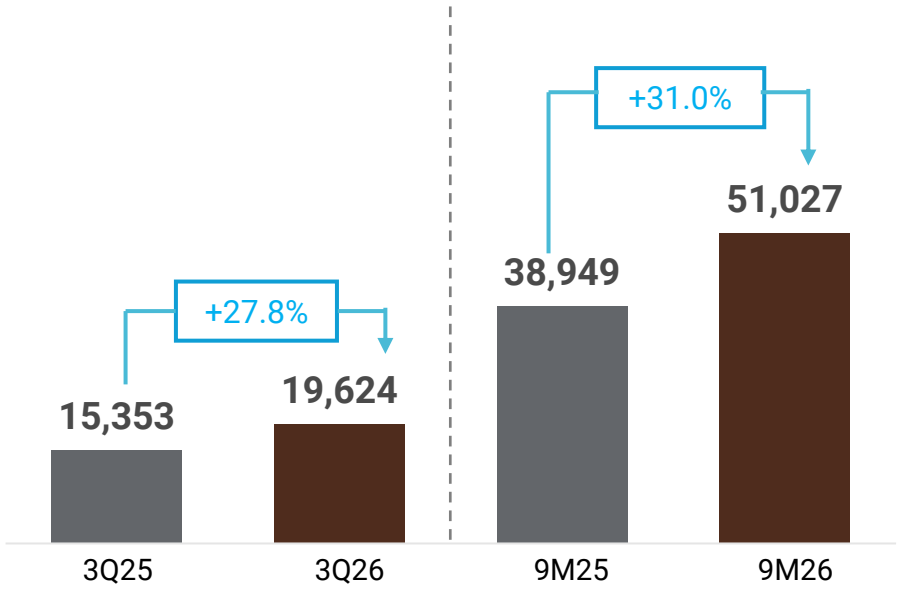
Products that comprise the Industrialized Construction line.

FINANCIAL PERFORMANCE

Net Revenue
Fiber-Cement Roofing – R$ thousand

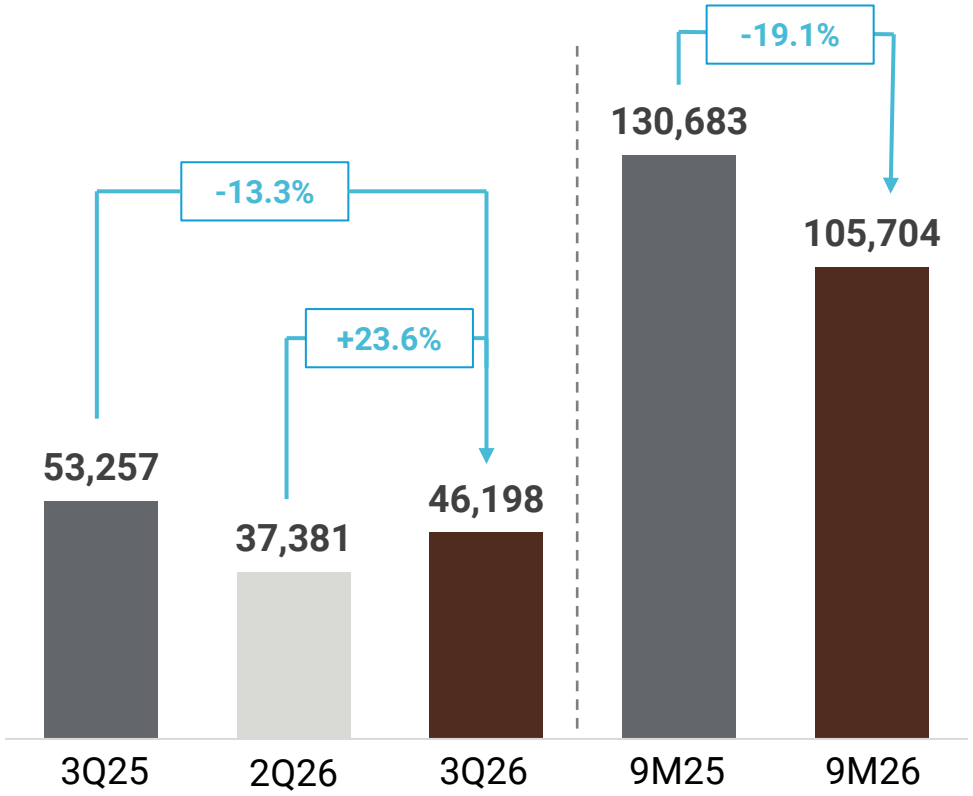


Net Revenue
Industrialized Construction – R$ thousand

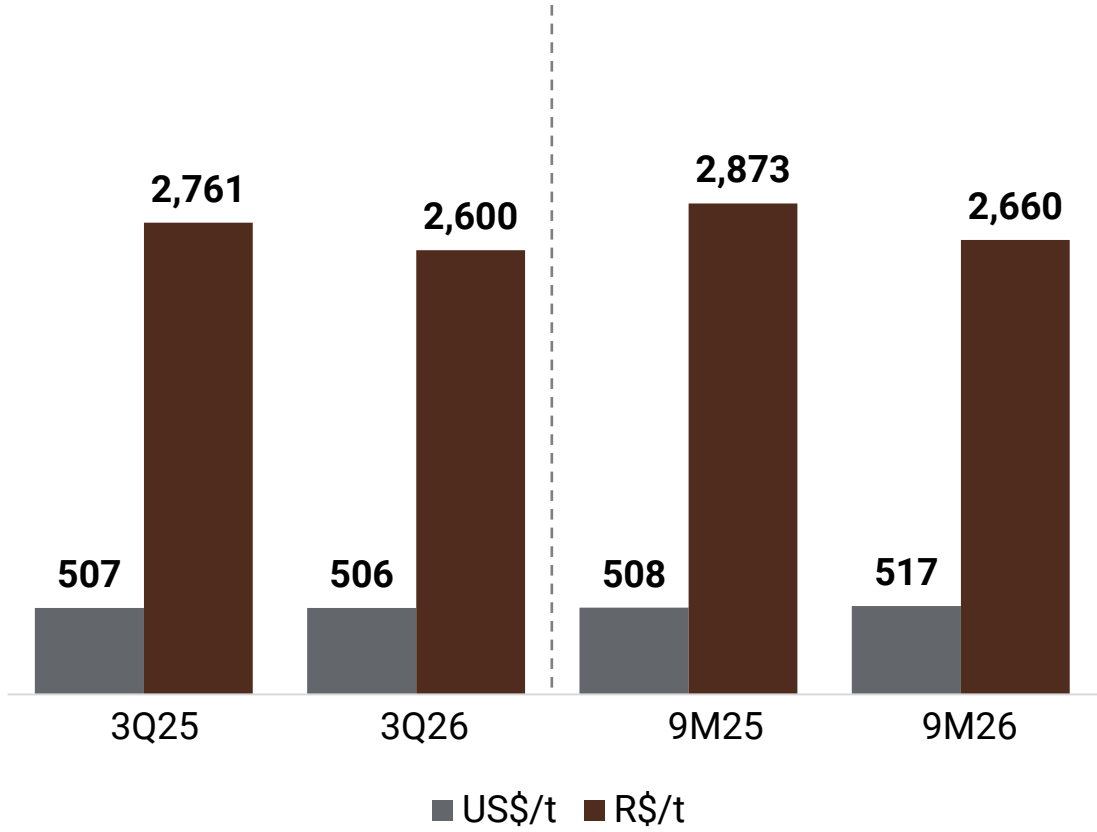


OPERATING PERFORMANCE

Chrysotile mineral sales (t)

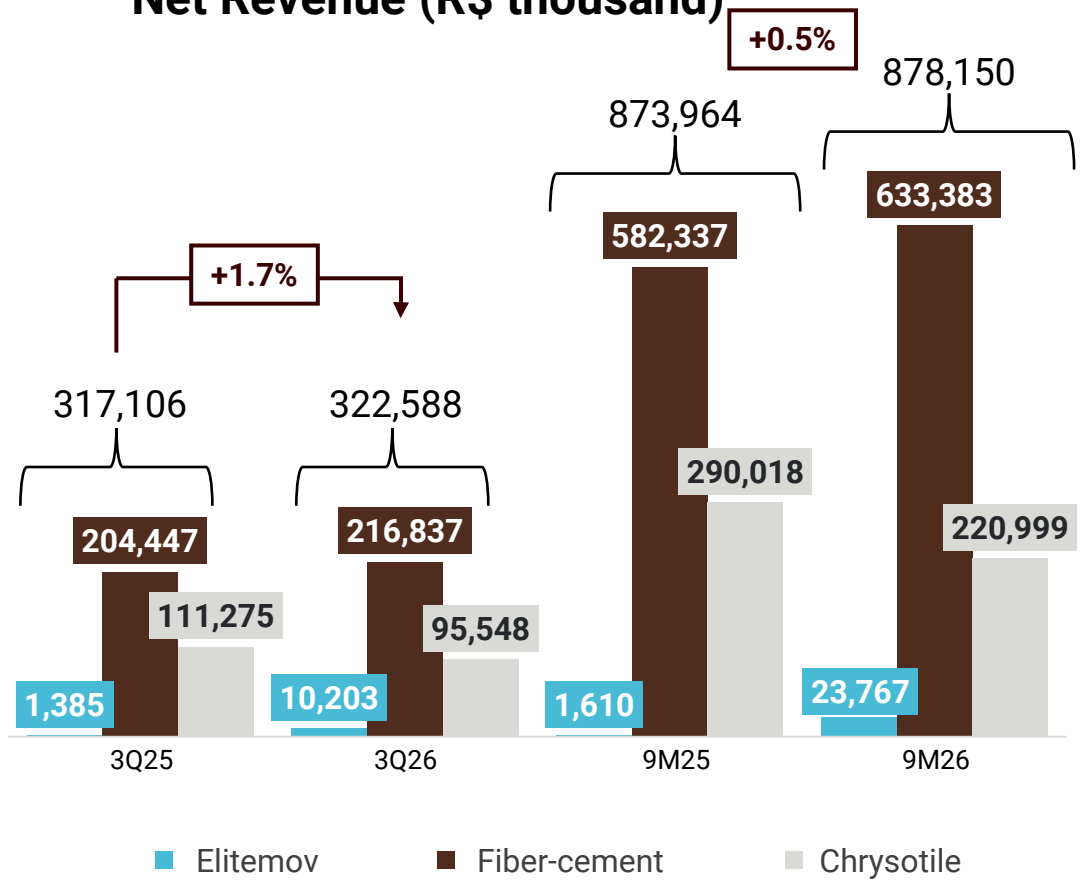


Chrysotile mineral prices (R$ | US$)

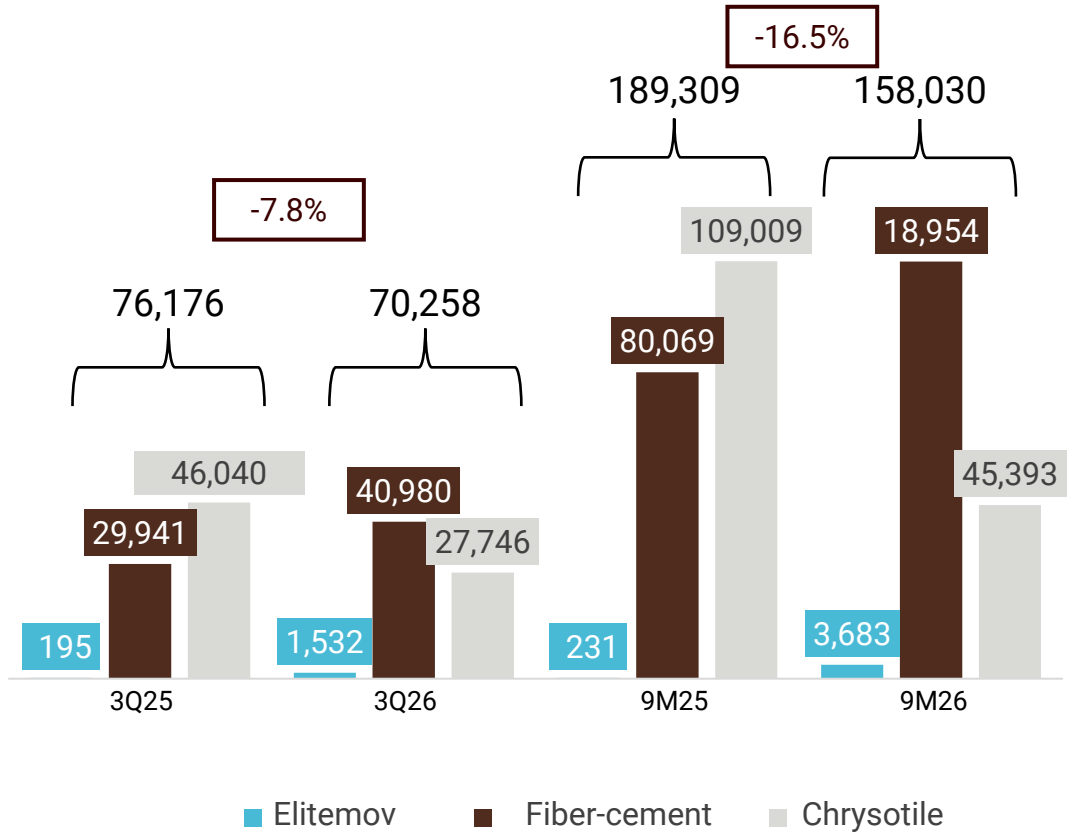


FINANCIAL PERFORMANCE

Net Revenue (R$ thousand)

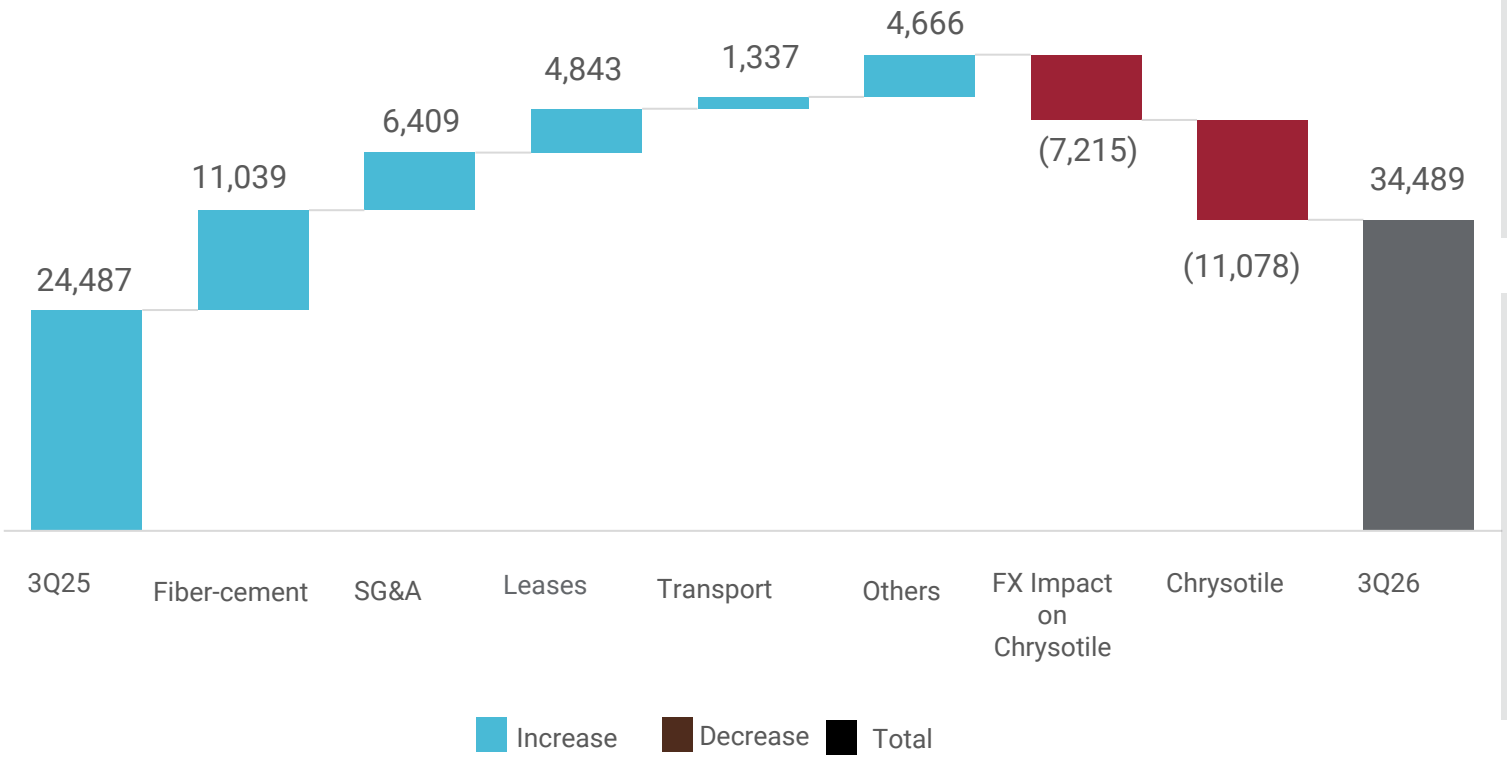


Gross Profif (R$ thousand)



FINANCIAL PERFORMANCE

Recurring EBITDA (R$ thousand)



Fiber-Cement growth driving performance

Increasing contribution of EliteMov to the portfolio

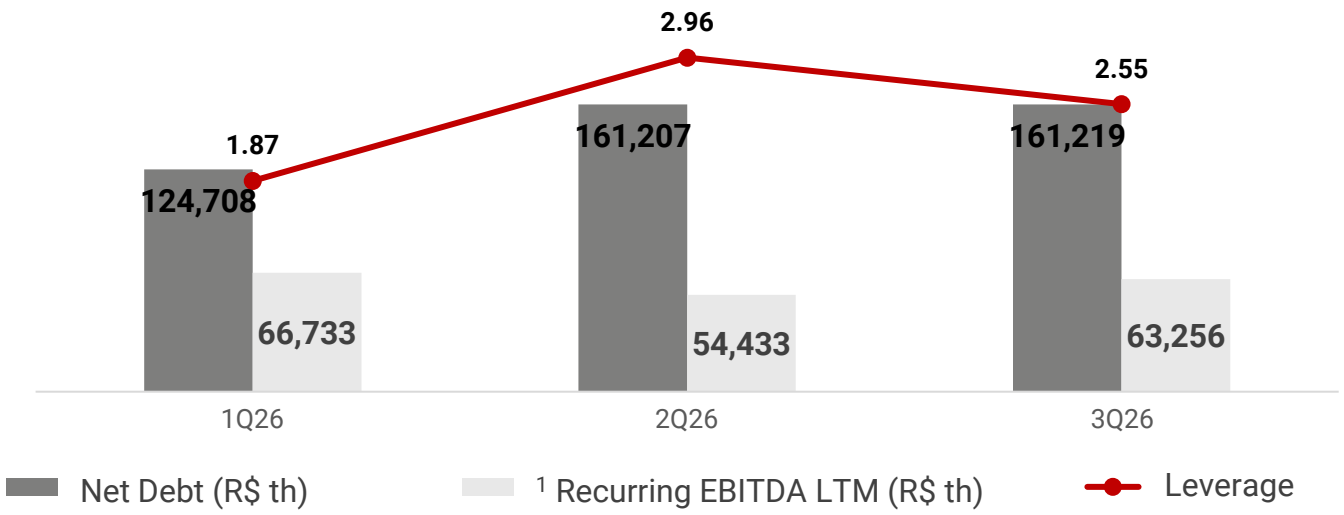
Disciplined cost management supporting profitability

Positive drivers offset pressure from the Chrysotile

Note: The figures presented by segment represent the gross profit of each business.

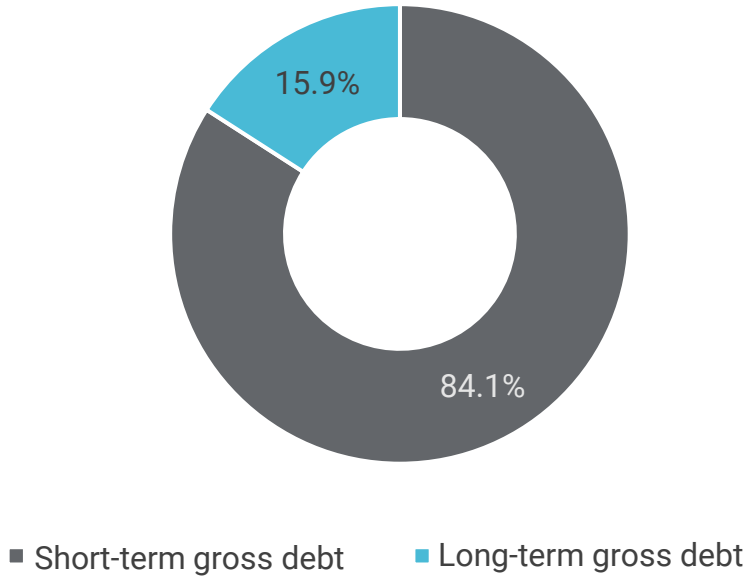
FINANCIAL PERFORMANCE

Net Debt/Recurring EBITDA



Weighted Average Cost of Debt: 11.36% p.a.

Gross Debt (R$ thousand)



1 Recurring EBITDA LTM (Last Twelve Months).

PRESENCE AT INDUSTRY EVENTS

Eternit reinforces its leadership in Industrialized Construction in 2026

As an exhibitor, the Company participated in two major industry events: Construsul, held in August in Porto Alegre, Rio Grande do Sul, and Construlev Expo, held in October in São Paulo (SP).

At the second edition of Construlev Expo, Eternit showcased innovative solutions and participated in discussions on the future of Brazil's construction industry.



CONSTRUSUL • AUG/2026 • PORTO ALEGRE (RS)



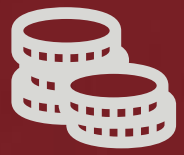
CONSTRULEV EXPO • OCT/2026 • SÃO PAULO (SP)

VALUE CREATION



FIBER-CEMENT

Strengthen the Company's core business by closely tracking demand trends and volume growth.



INDUSTRIALIZED CONSTRUCTION

Expand the presence of these solutions within the portfolio and further capture market opportunities.



OPERATIONAL EFFICIENCY

Maintain a focus on productivity and the management of costs and expenses.



FINANCIAL DISCIPLINE

Preserve cash generation and maintain disciplined capital allocation.

Execution of priorities with operational and financial discipline drives sustainable value creation



Eternit

Q&A

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



THANK YOU!

Eternit

Investor Relations

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