

(Convenience Translation into English from the  
Original Previously Issued in Portuguese)

## **Romi S.A.**

Individual and Consolidated  
Interim Financial Information  
for the Quarter Ended June 30, 2024 and  
Independent Auditor's Report

Deloitte Touche Tohmatsu Auditores Independentes Ltda.

(Convenience Translation into English from the Original Previously Issued in Portuguese)

## REPORT ON REVIEW OF INTERIM FINANCIAL INFORMATION

To the Shareholders, Board of Directors and Management of  
Romi S.A.

### **Introduction**

We have reviewed the accompanying individual and consolidated interim financial information of Romi S.A. (“Company”), included in the Interim Financial Information Form (ITR) for the quarter ended June 30, 2024, which comprises the balance sheet as at June 30, 2024, and the related statements of profit and loss and of comprehensive income for the three- and six-month periods then ended, and the statements of changes in equity and of cash flows for the six-month period then ended, including the explanatory notes.

Management is responsible for the preparation of this individual and consolidated interim financial information in accordance with Brazilian standard NBC TG 21 - “Demonstração Intermediária” and international standard IAS 34 - Interim Financial Reporting, applicable to real estate development entities in Brazil registered with the Brazilian Securities and Exchange Commission (CVM), as well as for the presentation of such information in accordance with the standards issued by the CVM, applicable to the preparation of Interim Financial Information (ITR). Our responsibility is to express a conclusion on this interim financial information based on our review.

### **Scope of review**

We conducted our review in accordance with Brazilian and International Standards on Review of Interim Financial Information (NBC TR 2410 and ISRE 2410 - Review of Interim Financial Information Performed by the Independent Auditor of the Entity, respectively). A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with the standards on auditing and, consequently, does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

### **Conclusion on the individual and consolidated interim financial information**

Based on our review, nothing has come to our attention that causes us to believe that the individual and consolidated interim financial information included in the ITR referred to above was not prepared, in all material respects, in accordance with Brazilian standard NBC TG 21 and international standard IAS 34, applicable to real estate development entities in Brazil registered with the CVM, and presented in accordance with the standards issued by the CVM, applicable to the preparation of ITR.

## Emphasis of matter

As described in note 2, the individual and consolidated interim financial information, included in the ITR, has been prepared in accordance with Brazilian standard NBC TG 21 and international standard IAS 34, applicable to real estate development entities in Brazil registered with the CVM. Accordingly, the determination of the accounting policy adopted by the Company for the recognition of revenue in the purchase and sale agreements of uncompleted real estate units on aspects related to transfer of control, abides by the Company's Management understanding on the application of Brazilian standard NBC TG 47, aligned with the understanding expressed by the CVM in Circular Letter CVM/SNC/SEP No. 02/2018. Our conclusion is not modified in respect of this matter.

## Other matters

### *Statements of value added*

The interim financial information referred to above includes the individual and consolidated statements of value added (DVA) for the six-month period ended June 30, 2024, prepared under the responsibility of the Company's Management and presented as supplemental information for international standard IAS 34 purposes, applicable to real estate development entities in Brazil registered with the CVM. These statements were subject to the review procedures performed together with the review of the ITR to reach a conclusion on whether they are reconciled with the interim financial information and the accounting records, as applicable, and if their form and content are consistent with the criteria set forth in Brazilian standard NBC TG 09 - "Demonstração do Valor Adicionado". Based on our review, nothing has come to our attention that causes us to believe that these statements of value added were not prepared, in all material respects, in accordance with Brazilian standard NBC TG 09 and consistently with the individual and consolidated interim financial information taken as a whole.

### *Convenience translation*

The accompanying individual and consolidated interim financial information has been translated into English for the convenience of readers outside Brazil.

Campinas, July 16, 2024

*Deloitte Touche Tohmatsu*  
DELOITTE TOUCHE TOHMATSU  
Auditores Independentes Ltda.

  
Manoel P. da Silva  
Engagement Partner

**ROMI S.A.**

**BALANCE SHEETS**

**QUARTERS ENDED JUNE 30**

(In thousands of Brazilian reais - R\$)

(Convenience Translation into English from the Original Previously Issued in Portuguese)

|  | Notes | Parent Company   |                  | Consolidated     |                  | Notes | Parent Company |                  | Consolidated |  |
|--|-------|------------------|------------------|------------------|------------------|-------|----------------|------------------|--------------|--|
|  |       | June 30 2024     | December 31 2023 | June 30 2024     | December 31 2023 |       | June 30 2024   | December 31 2023 |              |  |
| <b>ASSETS</b>                                |       |                  |                  |                  |                  |       |                |                  |              |  |
| <b>CURRENT ASSETS</b>                        |       |                  |                  |                  |                  |       |                |                  |              |  |
| Cash and cash equivalents                    | 3     | 194,430          | 216,256          | 285,288          | 282,418          |       |                |                  |              |  |
| Short-term investments                       | 3     | -                | 66               | 16,734           | 32,066           |       |                |                  |              |  |
| Trade accounts receivable                    | 4i    | 99,580           | 101,665          | 203,412          | 240,727          |       |                |                  |              |  |
| Trade accounts receivable (PRODZ)            | 4ii   | -                | -                | 43,038           | 34,696           |       |                |                  |              |  |
| Onlending of Finame - manufacturer financing | 5     | 169,367          | 170,821          | 169,367          | 170,821          |       |                |                  |              |  |
| Inventories                                  | 6     | 446,323          | 446,596          | 688,371          | 607,007          |       |                |                  |              |  |
| Related parties                              | 8     | 21,366           | 19,238           | -                | -                |       |                |                  |              |  |
| Taxes recoverable                            | 9     | 9,059            | 7,700            | 22,910           | 15,928           |       |                |                  |              |  |
| Other receivables                            |       | 12,413           | 9,590            | 22,554           | 17,232           |       |                |                  |              |  |
|  |       | <u>952,538</u>   | <u>971,932</u>   | <u>1,451,674</u> | <u>1,400,895</u> |       |                |                  |              |  |
| <b>NONCURRENT ASSETS</b>                     |       |                  |                  |                  |                  |       |                |                  |              |  |
| Trade accounts receivable                    | 4i    | 4,086            | 2,555            | 6,194            | 5,050            |       |                |                  |              |  |
| Trade accounts receivable (PRODZ)            | 4ii   | -                | -                | 39,099           | 30,079           |       |                |                  |              |  |
| Onlending of Finame - manufacturer financing | 5     | 207,542          | 232,033          | 207,542          | 232,033          |       |                |                  |              |  |
| Related parties                              | 8     | 60,415           | 41,538           | -                | -                |       |                |                  |              |  |
| Taxes recoverable                            | 9     | 62,764           | 60,811           | 62,770           | 60,817           |       |                |                  |              |  |
| Deferred income tax and social contribution  | 16    | 16,738           | 12,860           | 25,174           | 17,492           |       |                |                  |              |  |
| Judicial deposits                            | 15    | 12,131           | 12,150           | 12,131           | 12,150           |       |                |                  |              |  |
| Other receivables                            |       | 11,500           | 8,721            | 11,934           | 9,302            |       |                |                  |              |  |
|  |       | <u>375,176</u>   | <u>370,669</u>   | <u>364,844</u>   | <u>366,923</u>   |       |                |                  |              |  |
| <b>INVESTMENTS</b>                           |       |                  |                  |                  |                  |       |                |                  |              |  |
| Investments in subsidiaries                  | 7     | 282,678          | 248,690          | -                | -                |       |                |                  |              |  |
| Property, plant and equipment                | 11    | 409,862          | 386,466          | 491,231          | 454,679          |       |                |                  |              |  |
| Investment property                          | 10    | 13,500           | 13,500           | 15,183           | 15,183           |       |                |                  |              |  |
| Intangible assets                            | 12    | 488              | 641              | 47,368           | 44,362           |       |                |                  |              |  |
|  |       | <u>1,081,704</u> | <u>1,019,965</u> | <u>918,626</u>   | <u>881,147</u>   |       |                |                  |              |  |
| <b>TOTAL ASSETS</b>                          |       | <u>2,034,242</u> | <u>1,991,897</u> | <u>2,370,300</u> | <u>2,282,042</u> |       |                |                  |              |  |
| <b>LIABILITIES AND EQUITY</b>                |       |                  |                  |                  |                  |       |                |                  |              |  |
| <b>CURRENT LIABILITIES</b>                   |       |                  |                  |                  |                  |       |                |                  |              |  |
| Loans and borrowings                         | 13    | 117,989          | 140,550          | 160,802          | 176,839          |       |                |                  |              |  |
| Finame manufacturer financing                | 14    | 156,219          | 162,410          | 156,219          | 162,410          |       |                |                  |              |  |
| Trade accounts payable                       |       | 85,312           | 56,071           | 103,818          | 80,128           |       |                |                  |              |  |
| Payroll and related taxes                    |       | 32,323           | 32,002           | 44,683           | 39,065           |       |                |                  |              |  |
| Taxes payable                                |       | 7,108            | 8,230            | 16,540           | 15,541           |       |                |                  |              |  |
| Advances from customers                      |       | 36,431           | 28,034           | 163,690          | 109,810          |       |                |                  |              |  |
| Profit sharing                               |       | 1,549            | 5,507            | 1,549            | 5,507            |       |                |                  |              |  |
| Dividends and interest on capital            |       | 18,637           | 368              | 18,637           | 368              |       |                |                  |              |  |
| Provision for tax, labor and civil risks     | 15    | 5,254            | 3,848            | 5,254            | 3,848            |       |                |                  |              |  |
| Other payables                               |       | 12,205           | 9,297            | 35,125           | 34,763           |       |                |                  |              |  |
| Related parties                              | 8     | 1,032            | 206              | -                | -                |       |                |                  |              |  |
|  |       | <u>474,059</u>   | <u>446,523</u>   | <u>706,317</u>   | <u>628,279</u>   |       |                |                  |              |  |
| <b>NONCURRENT LIABILITIES</b>                |       |                  |                  |                  |                  |       |                |                  |              |  |
| Borrowings                                   | 13    | 150,562          | 141,247          | 217,679          | 216,532          |       |                |                  |              |  |
| Finame manufacturer financing                | 14    | 205,191          | 229,400          | 205,191          | 229,400          |       |                |                  |              |  |
| Provision for tax, labor and civil risks     | 15    | 401              | 403              | 401              | 403              |       |                |                  |              |  |
| Other payables                               |       | -                | -                | 6,029            | 2,988            |       |                |                  |              |  |
| Provision for equity deficit of subsidiaries | 7     | 7,316            | 4,813            | -                | -                |       |                |                  |              |  |
| Deferred income tax and social contribution  | 16    | -                | -                | 36,304           | 33,097           |       |                |                  |              |  |
|  |       | <u>363,470</u>   | <u>375,863</u>   | <u>465,604</u>   | <u>482,420</u>   |       |                |                  |              |  |
| <b>TOTAL LIABILITIES</b>                     |       | <u>837,529</u>   | <u>822,386</u>   | <u>1,171,921</u> | <u>1,110,699</u> |       |                |                  |              |  |
| <b>EQUITY</b>                                |       |                  |                  |                  |                  |       |                |                  |              |  |
| Capital                                      | 17    | 988,470          | 904,772          | 988,470          | 904,772          |       |                |                  |              |  |
| Earnings reserve                             |       | 128,329          | 195,316          | 128,329          | 195,316          |       |                |                  |              |  |
| Carrying value adjustment                    |       | 79,914           | 69,423           | 79,914           | 69,423           |       |                |                  |              |  |
|  |       | <u>1,196,713</u> | <u>1,169,511</u> | <u>1,196,713</u> | <u>1,169,511</u> |       |                |                  |              |  |
| <b>NONCONTROLLING INTERESTS</b>              |       | -                | -                | 1,666            | 1,832            |       |                |                  |              |  |
| <b>TOTAL EQUITY</b>                          |       | <u>1,196,713</u> | <u>1,169,511</u> | <u>1,198,379</u> | <u>1,171,343</u> |       |                |                  |              |  |
| <b>TOTAL LIABILITIES AND EQUITY</b>          |       | <u>2,034,242</u> | <u>1,991,897</u> | <u>2,370,300</u> | <u>2,282,042</u> |       |                |                  |              |  |

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

**ROMI S.A.****INCOME STATEMENT****QUARTERS ENDED JUNE 30****(In thousands of Brazilian reais - R\$)****(Convenience Translation into English from the Original Previously Issued in Portuguese)**

|  | <b>June 30,<br/>2024</b> | <b>Accumulated<br/>current year<br/>2024</b> | <b>June 30,<br/>2023</b> | <b>Parent Company<br/>Accumulated<br/>prior year<br/>2023</b> |
|--|--------------------------|--|--------------------------|---|
| <b>Continuing operations</b>             |                          |  |                          |   |
| Net operating revenue                    | 244,307                  | 399,366                                      | 247,156                  | 473,308   |
| Cost of goods sold and services rendered | (176,000)                | (293,270)                                    | (176,317)                | (330,354)   |
| <b>Gross profit</b>                      | <u>68,307</u>            | <u>106,096</u>                               | <u>70,839</u>            | <u>142,954</u>  |
| <b>Operating income (expenses)</b>       |                          |  |                          |   |
| Selling                                  | (19,266)                 | (33,205)                                     | (18,610)                 | (32,992)  |
| General and administrative               | (11,936)                 | (24,311)                                     | (14,334)                 | (23,502)  |
| Research and development                 | (8,423)                  | (15,483)                                     | (8,472)                  | (16,153)  |
| Management profit sharing and fees       | (3,656)                  | (6,298)                                      | (3,418)                  | (6,881)   |
| Equity in earnings of subsidiaries       | 1,348                    | 12,034                                       | 6,712                    | 6,773   |
| Other operating income, net              | (197)                    | 352  | 1,451                    | 3,690   |
|  | <u>(42,130)</u>          | <u>(66,911)</u>                              | <u>(36,671)</u>          | <u>(69,065)</u>   |
| <b>Operating income</b>                  | <u>26,177</u>            | <u>39,185</u>                                | <u>34,168</u>            | <u>73,889</u>   |
| <b>Financial income (expenses)</b>       |                          |  |                          |   |
| Financial income                         | 7,771                    | 13,836                                       | 5,078                    | 13,135  |
| Financial expenses                       | (4,531)                  | (9,059)                                      | (5,596)                  | (10,558)  |
| Foreign exchange gains (losses), net     | 3,363                    | 4,334  | 712                      | 574   |
|  | <u>6,603</u>             | <u>9,111</u>                                 | <u>194</u>               | <u>3,151</u>  |
| <b>Income before income taxes</b>        | <u>32,780</u>            | <u>48,296</u>                                | <u>34,362</u>            | <u>77,040</u>   |
| <b>Income taxes</b>                      | (1,865)                  | 493  | (1,865)                  | (8,545)   |
| Current                                  | (3,385)                  | (3,385)                                      | (3,988)                  | (11,546)  |
| Deferred                                 | 1,520                    | 3,878  | 2,123                    | 3,001   |
| <b>Net income</b>                        | <u><u>30,915</u></u>     | <u><u>48,789</u></u>                         | <u><u>32,497</u></u>     | <u><u>68,495</u></u>  |
| <br>                                     |                          |  |                          |   |
| Basic earnings per share (Reais - R\$)   | <u>0.33</u>              | <u>0.52</u>                                  | <u>0.35</u>              | <u>0.74</u>   |

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

ROMI S.A.

**INCOME STATEMENT**

**QUARTERS ENDED JUNE 30**

(In thousands of Brazilian reais - R\$)

(Convenience Translation into English from the Original Previously Issued in Portuguese)

|   | June 30,<br>2024 | Accumulated<br>current year<br>2024 | June 30,<br>2023 | Consolidated<br>Accumulated<br>prior year<br>2023 |
|---|------------------|-------------------------------------|------------------|---|
| <b>Continuing operations</b>                        |                  |                                     |                  |   |
| Net operating revenue                               | 295,199          | 503,713                             | 308,636          | 567,791   |
| Cost of goods sold and services rendered            | (210,917)        | (358,806)                           | (217,089)        | (390,467)   |
| <b>Gross profit</b>                                 | <u>84,282</u>    | <u>144,907</u>                      | <u>91,547</u>    | <u>177,324</u>                                    |
| <b>Operating income (expenses)</b>                  |                  |                                     |                  |   |
| Selling   | (30,200)         | (53,599)                            | (28,915)         | (54,336)  |
| General and administrative                          | (23,902)         | (47,762)                            | (25,380)         | (45,970)  |
| Research and development                            | (8,423)          | (15,483)                            | (8,472)          | (16,153)  |
| Management profit sharing and fees                  | (3,717)          | (6,420)                             | (3,475)          | (6,992)   |
| Other operating income, net                         | 6,149            | 15,750                              | 8,256            | 16,733  |
|   | <u>(60,093)</u>  | <u>(107,514)</u>                    | <u>(57,986)</u>  | <u>(106,718)</u>                                  |
| <b>Operating income</b>                             | <u>24,189</u>    | <u>37,393</u>                       | <u>33,561</u>    | <u>70,606</u>                                     |
| <b>Financial income (expenses)</b>                  |                  |                                     |                  |   |
| Financial income                                    | 9,284            | 16,850                              | 7,223            | 17,014  |
| Financial expenses                                  | (5,587)          | (11,395)                            | (6,677)          | (12,714)  |
| Foreign exchange gains (losses), net                | 3,331            | 4,582                               | 516              | 1,065   |
|   | <u>7,028</u>     | <u>10,037</u>                       | <u>1,062</u>     | <u>5,365</u>                                      |
| <b>Income before income taxes</b>                   | <u>31,217</u>    | <u>47,430</u>                       | <u>34,623</u>    | <u>75,971</u>                                     |
| <b>Income taxes</b>                                 | (199)            | 1,569                               | (1,998)          | (7,216)   |
| Current   | (5,077)          | (6,546)                             | (5,234)          | (13,784)  |
| Deferred  | 4,878            | 8,115                               | 3,236            | 6,568   |
| <b>Net income</b>                                   | <u>31,018</u>    | <u>48,999</u>                       | <u>32,625</u>    | <u>68,755</u>                                     |
| <b>Attributable to</b>                              |                  |                                     |                  |   |
| Net income attributable to controlling interests    | 30,915           | 48,789                              | 32,497           | 68,495  |
| Net income attributable to noncontrolling interests | 103              | 210                                 | 128              | 260   |
|   | <u>31,018</u>    | <u>48,999</u>                       | <u>32,625</u>    | <u>68,755</u>                                     |

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

ROMI S.A.

**STATEMENTS OF COMPREHENSIVE INCOME**

**FOR THE PERIOD ENDED JUNE 30**

**(In thousands of Brazilian reais - R\$)**

(Convenience Translation into English from the Original Previously Issued in Portuguese)

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|                                      | <b>Parent Company</b> |                     |                 |                    |
|--------------------------------------|-----------------------|---------------------|-----------------|--------------------|
|                                      | <b>June 30,</b>       | <b>Accumulated</b>  | <b>June 30,</b> | <b>Accumulated</b> |
|                                      | <b>2024</b>           | <b>current year</b> | <b>2023</b>     | <b>prior year</b>  |
|                                      |                       | <b>2024</b>         |                 | <b>2023</b>        |
| <b>Net income</b>                    | 30,915                | 48,789              | 32,497          | 68,495             |
| Foreign currency translation effects | 9,853                 | 10,491              | (4,960)         | (5,841)            |
| <b>Comprehensive income</b>          | <u>40,768</u>         | <u>59,280</u>       | <u>27,537</u>   | <u>62,654</u>      |

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

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**ROMI S.A.****STATEMENTS OF COMPREHENSIVE INCOME****FOR THE PERIOD ENDED JUNE 30****(In thousands of Brazilian reais - R\$)**

(Convenience Translation into English from the Original Previously Issued in Portuguese)

|   | <b>June 30,<br/>2024</b> | <b>Accumulated<br/>current year<br/>2024</b> | <b>June 30,<br/>2023</b> | <b>Consolidated<br/>Accumulated<br/>prior year<br/>2023</b> |
|---|--------------------------|--|--------------------------|---|
| <b>Net income</b>   | 31,018                   | 48,999                                       | 32,625                   | 68,755  |
| Foreign currency translation effects                          | 9,853                    | 10,491                                       | (4,960)                  | (5,841)   |
| <b>Comprehensive income</b>                                   | <u>40,871</u>            | <u>59,490</u>                                | <u>27,665</u>            | <u>62,914</u>   |
| <b>Attributable to</b>  |                          |  |                          |   |
| Comprehensive income attributable to controlling interests    | 40,768                   | 59,280                                       | 27,537                   | 62,654  |
| Comprehensive income attributable to noncontrolling interests | <u>103</u>               | <u>210</u>                                   | <u>128</u>               | <u>260</u>  |
|   | <u>40,871</u>            | <u>59,490</u>                                | <u>27,665</u>            | <u>62,914</u>   |

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



ROMI S.A.

STATEMENTS OF CHANGES IN EQUITY  
 QUARTERS ENDED JUNE 30

(In thousands of Brazilian reais - R\$)

(Convenience Translation into English from the Original Previously Issued in Portuguese)

|   | Notes | Equity attributable to controlling interests |                   |               |                |                           |                     | Equity attributable to noncontrolling interests | Total shareholders' equity |                  |
|---|-------|--|-------------------|---------------|----------------|---------------------------|---------------------|---|----------------------------|------------------|
|   |       | Share capital                                | Retained earnings |               |                | Carrying value adjustment | Income for the year |   |                            | Total            |
|   |       |  | Profit reserves   | Legal reserve | Total          |                           |                     |   |                            |                  |
| <b>Balance at December 31, 2022</b>                               |       | <b>771,454</b>                               | <b>164,159</b>    | <b>83,985</b> | <b>248,144</b> | <b>73,529</b>             | -                   | <b>1,093,127</b>                                | <b>2,271</b>               | <b>1,095,398</b> |
| Net income  |       | -  | -                 | -             | -              | -                         | 68,495              | 68,495  | 260                        | 68,755           |
| Foreign currency translation effects                              |       | -  | -                 | -             | -              | (5,841)                   | -                   | (5,841)   | -                          | (5,841)          |
| Comprehensive income for the period                               |       | -  | -                 | -             | -              | (5,841)                   | 68,495              | 62,654  | 260                        | 62,914           |
| Share capital increase  | 17    | 133,318                                      | (133,318)         | -             | (133,318)      | -                         | -                   | -   | -                          | -                |
| Interim dividends   |       | -  | (11,412)          | -             | (11,412)       | -                         | -                   | (11,412)  | -                          | (11,412)         |
| Interest on capital   |       | -  | -                 | -             | -              | -                         | (37,187)            | (37,187)  | -                          | (37,187)         |
| Dividends paid by subsidiary                                      |       | -  | -                 | -             | -              | -                         | -                   | -   | (815)                      | (815)            |
| Transfers between reserves  |       | -  | 31,308            | -             | 31,308         | -                         | (31,308)            | -   | -                          | -                |
| Total contributions by and distributions to controlling interests |       | 133,318                                      | (113,422)         | -             | (113,422)      | -                         | (68,495)            | (48,599)  | (815)                      | (49,414)         |
| <b>Balance at June 30, 2022</b>                                   |       | <b>904,772</b>                               | <b>50,737</b>     | <b>83,985</b> | <b>134,722</b> | <b>67,688</b>             | -                   | <b>1,107,182</b>                                | <b>1,716</b>               | <b>1,108,898</b> |
| <b>Balance at December 31, 2023</b>                               |       | <b>904,772</b>                               | <b>103,125</b>    | <b>92,191</b> | <b>195,316</b> | <b>69,423</b>             | -                   | <b>1,169,511</b>                                | <b>1,832</b>               | <b>1,171,343</b> |
| Net income  |       | -  | -                 | -             | -              | -                         | 48,789              | 48,789  | 210                        | 48,999           |
| Foreign currency translation effects                              |       | -  | -                 | -             | -              | 10,491                    | -                   | 10,491  | -                          | 10,491           |
| Comprehensive income for the period                               |       | -  | -                 | -             | -              | 10,491                    | 48,789              | 59,280  | 210                        | 59,490           |
| Share capital increase  | 16    | 83,698                                       | (83,698)          | -             | (83,698)       | -                         | -                   | -   | -                          | -                |
| Interest on capital   | 17    | -  | -                 | -             | -              | -                         | (32,078)            | (32,078)  | -                          | (32,078)         |
| Dividends paid by subsidiary                                      |       | -  | -                 | -             | -              | -                         | -                   | -   | (376)                      | (376)            |
| Transfers between reserves  |       | -  | 16,711            | -             | 16,711         | -                         | (16,711)            | -   | -                          | -                |
| Total contributions by and distributions to controlling interests |       | 83,698                                       | (66,987)          | -             | (66,987)       | -                         | (48,789)            | (32,078)  | (376)                      | (32,454)         |
| <b>Balance at June 30, 2023</b>                                   |       | <b>988,470</b>                               | <b>36,138</b>     | <b>92,191</b> | <b>128,329</b> | <b>79,914</b>             | -                   | <b>1,196,713</b>                                | <b>1,666</b>               | <b>1,198,379</b> |

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

ROMI S.A.

**STATEMENTS OF CASH FLOWS**  
**QUARTERS ENDED JUNE 30**

(In thousands of Brazilian reais - R\$)

(Convenience Translation into English from the Original Previously Issued in Portuguese)

|   | Notes  | Parent Company  |                | Consolidated    |                |
|---|--------|-----------------|----------------|-----------------|----------------|
|   |        | 2024            | 2023           | 2024            | 2023           |
| <b>Cash flow from operations</b>  |        |                 |                |                 |                |
| <b>Income before income taxes</b>   |        | <b>48,296</b>   | <b>77,040</b>  | <b>47,430</b>   | <b>75,971</b>  |
| Adjustments to reconcile net income to net cash provided by operating activities: |        |                 |                |                 |                |
| Financial income and exchange rate variation, non-realized                        |        | 55              | (6,841)        | 2,612           | 578            |
| Depreciation and amortization   | 11, 12 | 23,538          | 22,397         | 29,538          | 29,103         |
| Allowance (reversal) for doubtful accounts and other receivables                  | 4, 5   | 849             | (136)          | 1,475           | (136)          |
| Recognition of inventory realization  | 6      | (542)           | 1,180          | (48)            | 174            |
| Gain (loss) on disposals of property, plant and equipment and intangible assets   | 11, 12 | (17,257)        | (9,953)        | (17,257)        | (9,953)        |
| Equity in earnings of subsidiaries  | 8      | (12,034)        | (6,773)        | -               | -              |
| Provision for Contingent Liabilities  | 15     | 972             | 212            | 972             | 212            |
| Change in operating assets and liabilities  |        |                 |                |                 |                |
| Trade accounts receivable   |        | 14,219          | 56,016         | 1,769           | 89,864         |
| Related parties (assets and liabilities)  |        | (20,521)        | 5,309          | -               | -              |
| Onlending of Finame - manufacturer financing                                      |        | 24,331          | (378)          | 54,411          | (378)          |
| Inventories   |        | 747             | (30,597)       | (81,412)        | (70,525)       |
| Taxes recoverable   |        | (11,285)        | (8,033)        | (21,207)        | (2,081)        |
| Judicial deposits   |        | 19              | 65             | 19              | 65             |
| Other receivables   |        | (1,473)         | 44             | (3,827)         | (359)          |
| Trade accounts payable  |        | 27,178          | (29,563)       | 21,627          | (33,904)       |
| Payroll and related taxes   |        | 321             | (6,725)        | 5,618           | (2,989)        |
| Taxes payable   |        | (1,123)         | 8,404          | 6,406           | (5,209)        |
| Advances from customers   |        | 8,397           | (1,200)        | 53,880          | 2,799          |
| Other payables  |        | 1,254           | (9,258)        | 1,749           | (13,485)       |
| <b>Cash provided by operating activities</b>                                      |        | <b>85,941</b>   | <b>61,210</b>  | <b>103,755</b>  | <b>59,747</b>  |
| Income tax and social contribution paid   |        | -               | (29,872)       | (630)           | (31,508)       |
| <b>Net cash provided by operating activities</b>                                  |        | <b>85,941</b>   | <b>31,338</b>  | <b>103,125</b>  | <b>28,239</b>  |
| <b>Investing activities</b>   |        |                 |                |                 |                |
| Short-term investments  | 3      | 66              | 82,025         | 15,332          | 82,025         |
| Purchase of property, plant and equipment   | 11     | (69,324)        | (52,057)       | (78,416)        | (52,438)       |
| Purchase of intangible assets   | 12     | -               | (136)          | (11)            | (181)          |
| Proceeds from the sale of property, plant and equipment                           | 11     | 39,800          | 23,854         | 39,800          | 23,854         |
| Dividends received  | 8      | 5,040           | 25,026         | -               | -              |
| Share Capital increase in subsidiary  | 7      | (14,000)        | (13,500)       | -               | -              |
| <b>Net cash provided by (used in) investing activities</b>                        |        | <b>(38,418)</b> | <b>65,212</b>  | <b>(23,295)</b> | <b>53,260</b>  |
| <b>Financing activities</b>   |        |                 |                |                 |                |
| Interest on capital and dividends paid  | 17     | (9,123)         | (47,097)       | (9,499)         | (47,912)       |
| New loans and borrowings  | 13     | 55,271          | 84,000         | 68,050          | 102,910        |
| Payments of loans and borrowings  | 13     | (76,497)        | (5,858)        | (91,970)        | (17,846)       |
| Interest paid   | 13     | (8,600)         | (7,541)        | (10,420)        | (9,763)        |
| New Finame - manufacturer financing   | 14     | 68,855          | 107,717        | 68,855          | 107,717        |
| Payment of Finame - manufacturer financing  | 14     | (85,558)        | (84,579)       | (85,558)        | (84,579)       |
| Interest paid - Finame - manufacturer financing                                   | 14     | (13,697)        | (14,779)       | (13,697)        | (14,779)       |
| <b>Net cash provided by (used in) financing activities</b>                        |        | <b>(69,349)</b> | <b>31,863</b>  | <b>(74,239)</b> | <b>35,748</b>  |
| <b>Increase (decrease) in cash and cash equivalents, net</b>                      |        | <b>(21,826)</b> | <b>128,413</b> | <b>5,591</b>    | <b>117,247</b> |
| <b>Cash and cash equivalents, beginning of year</b>                               |        | <b>216,256</b>  | <b>21,662</b>  | <b>282,418</b>  | <b>131,999</b> |
| <b>Effect of exchange rate changes on cash and cash equivalents</b>               |        | <b>-</b>        | <b>-</b>       | <b>(2,721)</b>  | <b>(1,998)</b> |
| <b>Cash and cash equivalents, end of period</b>                                   |        | <b>194,430</b>  | <b>150,075</b> | <b>285,288</b>  | <b>247,248</b> |

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

**ROMI S.A.****VALUE ADDED STATEMENT****FOR THE PERIOD ENDED JUNE 30****(In thousands of Brazilian reais - R\$)**

(Convenience Translation into English from the Original Previously Issued in Portuguese)

|  | <b>Parent Company</b> |                  | <b>Consolidated</b> |                  |
|--|-----------------------|------------------|---------------------|------------------|
|  | <b>2024</b>           | <b>2023</b>      | <b>2024</b>         | <b>2023</b>      |
| <b>Generation of value added</b>                               |                       |                  |                     |                  |
| <b>Revenue</b>   |                       |                  |                     |                  |
| Revenue from products and services                             | 459,519               | 549,316          | 563,651             | 643,541          |
| Revenue from the construction of own assets                    | 59,361                | 35,818           | 59,361              | 35,818           |
| Allowance for doubtful accounts                                | 849                   | (136)            | 1,475               | (136)            |
| Other revenues, net  | 352                   | 3,690            | 15,750              | 16,733           |
|  | <u>520,081</u>        | <u>588,688</u>   | <u>640,237</u>      | <u>695,956</u>   |
| <b>Inputs acquired from third parties</b>                      |                       |                  |                     |                  |
| Cost of products, goods and services                           | (290,083)             | (329,270)        | (293,250)           | (342,610)        |
| Other costs of products and services                           | (19,893)              | (20,443)         | (21,407)            | (21,145)         |
| Material, energy, third-party services and other               | (23,033)              | (27,314)         | (53,041)            | (45,776)         |
|  | <u>(333,009)</u>      | <u>(377,027)</u> | <u>(367,698)</u>    | <u>(409,531)</u> |
| <b>Gross value added</b>                                       | 187,072               | 211,661          | 272,539             | 286,425          |
| Depreciation and amortization                                  | (23,538)              | (22,397)         | (29,538)            | (29,103)         |
| <b>Net value added</b>   | <u>163,534</u>        | <u>189,264</u>   | <u>243,001</u>      | <u>257,322</u>   |
| <b>Received from third parties</b>                             |                       |                  |                     |                  |
| Equity in earnings of subsidiaries                             | 12,034                | 6,773            | -                   | -                |
| Finance income (costs) and net foreign exchange gains (losses) | 18,170                | 13,709           | 21,432              | 18,079           |
|  |                       |                  |                     |                  |
| <b>Total value added to be distributed</b>                     | <u>193,738</u>        | <u>209,746</u>   | <u>264,433</u>      | <u>275,401</u>   |
| <b>Distribution of value added</b>                             |                       |                  |                     |                  |
| Personnel and charges  |                       |                  |                     |                  |
| Payroll and related taxes                                      | 97,053                | 95,606           | 161,402             | 155,228          |
| Sales commission   | 5,010                 | 3,423            | 5,010               | 3,423            |
| Management profit sharing and fees                             | 6,298                 | 6,881            | 6,420               | 6,992            |
| Private pension plans  | 994                   | 872              | 994                 | 872              |
| Taxes, fees and contributions                                  | 22,975                | 20,684           | 24,745              | 23,572           |
| Interest   | 9,059                 | 10,558           | 11,395              | 12,714           |
| Rentals  | 3,560                 | 3,227            | 6,054               | 4,920            |
| Interest on capital  | 32,078                | 37,187           | 32,078              | 37,187           |
| Noncontrolling interests                                       | -                     | -                | (376)               | (815)            |
| <b>Retained earnings</b>                                       | <u>16,711</u>         | <u>31,308</u>    | <u>16,711</u>       | <u>31,308</u>    |
| <b>Distributed value added</b>                                 | <u>193,738</u>        | <u>209,746</u>   | <u>264,433</u>      | <u>275,401</u>   |

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

## Notes to the interim financial information

at June 30, 2024

(In thousands of Brazilian reais (R\$), unless otherwise stated)

(Convenience Translation into English from the Original Previously Issued in Portuguese)

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### 1 GENERAL INFORMATION

ROMI S.A. (Parent) and its subsidiaries (jointly referred to as "Company" or "Consolidated"), listed on the "New Market" of B3 S.A. - Brasil, Bolsa, Balcão, since March 23, 2007, and based in Santa Bárbara d'Oeste, São Paulo. The Company is engaged in the assembly and sale of capital goods in general, including machine tools, plastic injection molding machines, industrial equipment and accessories, tools, castings and parts, as well as providing systems analysis and developing data processing software related to the production, sale, and use of machine tools and plastic injectors; the manufacture and sale of rough cast parts and machined cast parts; export and import, and representation on its own account or on account of third parties, and the provision of related services. It also holds investments in other companies as a partner, shareholder or member in other civil or business entities, business ventures of any nature, in Brazil or abroad, and manages its own and/or third-party assets.

The Company's industrial facilities consist of thirteen plants in three units located in the city of Santa Bárbara d'Oeste, in the State of São Paulo, and one located in the city of Reutlingen, Germany. The latter is a plant for large tooling machinery for special applications, with high precision and productivity. It also holds interest in subsidiaries in Brazil and abroad.

### 2 BASIS OF PREPARATION AND ACCOUNTING POLICIES

The individual and consolidated interim financial information for the quarter ended June 30, 2024 has been prepared in accordance with CVM Ruling No. 673 dated October 20, 2011, which approved accounting standard CPC 21 (R1) and IAS 34 Interim Financial Reporting issued by the International Accounting Standards Board (IASB) and applicable to real estate development entities in Brazil, registered with the Brazilian Securities and Exchange Commission (CVM).

The individual and consolidated interim financial information has been prepared in accordance with the rules applicable to real estate development entities in Brazil, registered with the Brazilian Securities and Exchange Commission (CVM). Aspects related to the transfer of control in the sale of real estate units follow the understanding of the Company's Management, in line with that expressed by CVM in Circular Letter/CVM/SNC/SEP No. 02/18 on the application of Technical Pronouncement CPC 47 (IFRS 15).

The accounting practices adopted by the Company in the preparation of the individual and consolidated interim financial information are the same as those used in the preparation of the financial statements for the year ended December 31, 2023, published on January 30, 2024 and, therefore, should be read in conjunction with those financial statements.

## Notes to the interim financial information

at June 30, 2024

(In thousands of Brazilian reais (R\$), unless otherwise stated)

(Convenience Translation into English from the Original Previously Issued in Portuguese)

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The preparation of the individual and consolidated statements of value added (DVA) is required by the Brazilian corporate law and the accounting practices adopted in Brazil for listed companies, but is not required by IFRS. Therefore, under IFRS, the presentation of such statements is considered supplementary information, and not part of the set of financial statements.

### **(a) Notes included in the financial statements for the year ended December 31, 2023 not included in this quarterly information**

The individual and consolidated interim financial information is presented in accordance with technical pronouncement CPC 21 and IAS 34 Interim Financial Reporting issued by the International Accounting Standards Board (IASB). The preparation of this individual and consolidated interim financial information involves judgment by the Company's management on the materiality and changes that should be disclosed in the accompanying notes. Accordingly, this individual and consolidated interim financial information includes selected notes and does not comprise all notes presented for the year ended December 31, 2023. As permitted by Circular Letter 03/2011 of the Brazilian Securities and Exchange Commission (CVM), the following notes are not presented:

- Basis of preparation and accounting policies (Note 2);
- Pension plan (Note 18);
- Insurance (Note 19);
- Financial instruments and operating risks (Note 20);
- Net sales revenue (Note 23);
- Expenses by nature (Note 24);
- Finance income (costs) (Note 25); and
- Other operating income (expenses), net (Note 26).

**Notes to the interim financial information**

at June 30, 2024

(In thousands of Brazilian reais (R\$), unless otherwise stated)

(Convenience Translation into English from the Original Previously Issued in Portuguese)

**3 CASH AND CASH EQUIVALENTS AND SHORT-TERM INVESTMENTS**

|   | <b>Parent</b>     |                   | <b>Consolidated</b> |                   |
|---|-------------------|-------------------|---------------------|-------------------|
|   | <b>06/30/2024</b> | <b>12/31/2023</b> | <b>06/30/2024</b>   | <b>12/31/2023</b> |
| Cash and banks                                  | 35,308            | 37,912            | 72,171              | 93,351            |
| Bank deposit certificates (CDB) (a)             | 159,036           | 177,906           | 213,031             | 188,629           |
| Other   | 86                | 438               | 86                  | 438               |
| <b>Total cash and cash equivalents</b>          | <b>194,430</b>    | <b>216,256</b>    | <b>285,288</b>      | <b>282,418</b>    |
| Short-term investments backed by debentures (b) | -                 | 66                | -                   | 32,066            |
| Bank deposit certificates (b)                   | -                 | -                 | 16,734              | -                 |
| <b>Total assets held for trading</b>            | <b>-</b>          | <b>66</b>         | <b>16,734</b>       | <b>32,066</b>     |

- (a) These investments are substantially pegged to the Interbank Deposit Certificate ("CDI") rate, maturing in up to 90 days.
- (b) Refers to investments substantially pegged to the Interbank Deposit Certificate ("CDI") rate, maturing in up to 90 days.

**4 TRADE ACCOUNTS RECEIVABLE AND TRADE ACCOUNTS RECEIVABLE – PROZ FINANCING****(i) RECEIVABLES**

|                                 | <b>Parent</b>     |                   | <b>Consolidated</b> |                   |
|---------------------------------|-------------------|-------------------|---------------------|-------------------|
|                                 | <b>06/30/2024</b> | <b>12/31/2023</b> | <b>06/30/2024</b>   | <b>12/31/2023</b> |
| Domestic customers (Brazil)     | 80,272            | 82,217            | 113,402             | 104,930           |
| Foreign customers               | 22,062            | 22,508            | 96,657              | 142,217           |
| Allowance for doubtful accounts | (2,754)           | (3,060)           | (6,647)             | (6,420)           |
| <b>Current</b>                  | <b>99,580</b>     | <b>101,665</b>    | <b>203,412</b>      | <b>240,727</b>    |
| Domestic customers (Brazil)     | 1,460             | 1,493             | 1,593               | 1,660             |
| Foreign customers               | 4,639             | 3,534             | 6,617               | 5,862             |
| Allowance for doubtful accounts | (2,013)           | (2,472)           | (2,016)             | (2,472)           |
| <b>Noncurrent</b>               | <b>4,086</b>      | <b>2,555</b>      | <b>6,194</b>        | <b>5,050</b>      |

Trade accounts receivable are recorded at their amortized costs, which approximate their fair values.

**Notes to the interim financial information**

at June 30, 2024

(In thousands of Brazilian reais (R\$), unless otherwise stated)

(Convenience Translation into English from the Original Previously Issued in Portuguese)



The balance of current trade accounts receivable as at June 30, 2024 and December 31, 2023, parent and consolidated, is distributed as follows:

|                                 | <u>Parent</u>     |                   | <u>Consolidated</u> |                   |
|---------------------------------|-------------------|-------------------|---------------------|-------------------|
|                                 | <b>06/30/2024</b> | <b>12/31/2023</b> | <b>06/30/2024</b>   | <b>12/31/2023</b> |
| Falling due                     | 78,255            | 81,220            | 158,961             | 208,799           |
| Past due:                       |                   |                   |                     |                   |
| 1 to 30 days                    | 4,355             | 4,954             | 22,316              | 12,818            |
| 31 to 60 days                   | 2,608             | 4,074             | 3,061               | 4,552             |
| 61 to 90 days                   | 508               | 1,837             | 1,231               | 1,823             |
| 91 to 180 days                  | 5,014             | 4,488             | 8,491               | 5,988             |
| 181 to 360 days                 | 5,640             | 4,530             | 5,826               | 5,646             |
| Over 360 days                   | 5,953             | 3,622             | 10,174              | 7,521             |
|                                 | 24,078            | 23,505            | 51,099              | 38,347            |
| <b>Total</b>                    | <b>102,333</b>    | <b>104,725</b>    | <b>210,059</b>      | <b>247,146</b>    |
| Allowance for doubtful accounts | (2,753)           | (3,060)           | (6,647)             | (6,420)           |
| <b>Total current</b>            | <b>99,580</b>     | <b>101,665</b>    | <b>203,412</b>      | <b>240,727</b>    |

The balance of noncurrent trade accounts receivable as at June 30, 2024, parent and consolidated, is distributed as follows:

|                                 | <u>Parent</u> | <u>Consolidated</u> |
|---------------------------------|---------------|---------------------|
| Falling due:                    |               |                     |
| 2025 (6 months)                 | 2,568         | 3,967               |
| 2026                            | 2,840         | 3,552               |
| 2027                            | 691           | 691                 |
| Allowance for doubtful accounts | (2,013)       | (2,016)             |
| <b>Total – noncurrent</b>       | <b>4,086</b>  | <b>6,194</b>        |

Changes in the allowance for doubtful accounts, parent and consolidated, are as follows:

|                             | <u>Parent</u> | <u>Consolidated</u> |
|-----------------------------|---------------|---------------------|
| <b>At December 31, 2023</b> | <b>5,532</b>  | <b>8,892</b>        |
| Receivables written off     | (765)         | (229)               |
| <b>At June 30, 2024</b>     | <b>4,767</b>  | <b>8,663</b>        |

The allowance for doubtful accounts is estimated and recorded based on the individual analysis of each customer, and for the transactions where there are security interests, the expected loss is calculated based on the net realizable value and the amount of the security interest receivable.

The additions to and release of the provision for impaired receivables have been included in the statement of profit and loss line item "General and administrative expenses".

**Notes to the interim financial information**

at June 30, 2024

(In thousands of Brazilian reais (R\$), unless otherwise stated)

(Convenience Translation into English from the Original Previously Issued in Portuguese)

**(ii) TRADE ACCOUNTS RECEIVABLE – PRODZ FINANCING**

|                                 | <b>06/30/2024</b> | <b>PRODZ<br/>12/31/2023</b> |
|---------------------------------|-------------------|-----------------------------|
| <b>Current</b>                  |                   |                             |
| Domestic customers              | 43,533            | 35,101                      |
| Allowance for doubtful accounts | (495)             | (405)                       |
|                                 | 43,038            | 34,696                      |
| <b>Noncurrent</b>               |                   |                             |
| Domestic customers              | 39,099            | 30,079                      |

The balance of trade accounts receivable - PRODZ financing in current assets as at June 30, 2024 and December 31, 2023 is distributed as follows:

|                                 | <b>06/30/2024</b> | <b>12/31/2023</b> |
|---------------------------------|-------------------|-------------------|
| Falling due                     | 41,485            | 33,994            |
| Past due:                       |                   |                   |
| 1 to 30 days                    | 629               | 363               |
| 31 to 60 days                   | 393               | 258               |
| 61 to 90 days                   | 193               | 150               |
| 91 to 180 days                  | 369               | 181               |
| 181 to 360 days                 | 314               | 117               |
| Over 360 days                   | 150               | 38                |
|                                 | 2,048             | 1,107             |
| <b>Total</b>                    | <b>43,533</b>     | <b>35,101</b>     |
| Allowance for doubtful accounts | (495)             | (405)             |
| <b>Total current</b>            | <b>43,038</b>     | <b>34,696</b>     |

The balance of trade accounts receivable - PRODZ financing in noncurrent assets as at June 30, 2024 is distributed as follows:

|                           | <b>PRODZ</b>  |
|---------------------------|---------------|
| Falling due:              |               |
| 2025 (6 months)           | 21,542        |
| 2026                      | 13,210        |
| 2027                      | 4,347         |
| <b>Total – noncurrent</b> | <b>39,099</b> |



**Notes to the interim financial information**

at June 30, 2024

(In thousands of Brazilian reais (R\$), unless otherwise stated)

(Convenience Translation into English from the Original Previously Issued in Portuguese)

**5 ONLENDING OF FINAME MANUFACTURER FINANCING**

|                                 | <b>06/30/2024</b> | <b>Parent and Consolidated<br/>12/31/2023</b> |
|---------------------------------|-------------------|---|
| FINAME falling due              | 156,683           | 161,780                                       |
| FINAME awaiting release (a)     | 659               | 388   |
| FINAME past due (b)             | 17,515            | 13,019  |
| <b>Current</b>                  | <b>174,857</b>    | <b>175,187</b>                                |
| Allowance for doubtful accounts | (5,490)           | (4,366)                                       |
|                                 | <b>169,367</b>    | <b>170,821</b>                                |
| FINAME falling due              | 207,779           | 233,673                                       |
| FINAME awaiting release (a)     | 3,781             | 1,888   |
|                                 | 211,560           | 235,561                                       |
| Allowance for doubtful accounts | (4,018)           | (3,528)                                       |
| <b>Noncurrent</b>               | <b>207,542</b>    | <b>232,033</b>                                |
| <b>Total</b>                    | <b>376,909</b>    | <b>402,854</b>                                |

The item "Onlending of FINAME manufacturer financing" refers to sales to customers financed by funds from the Brazilian Development Bank ("BNDES") (Note 14) which are carried at their amortized costs.

FINAME manufacturer refers to financing specifically linked to sales transactions, with terms of up to 60 months with a grace period of up to six months, in accordance with the terms defined by the BNDES at the time of the financing.

The financing terms are also based on customer's characteristics. Funds are released by the BNDES on identification of a customer and sale, as well as checking that a customer has fulfilled the terms of Circular Letter 195 dated July 28, 2006 issued by BNDES, through a financial agent, with the formalization of a financing agreement in the name of the Company and consent of the customer to be financed. The amounts, periods and charges of the transaction are fully reflected in the amounts to be received by the Company from the bank mediating the agreement to which the Company is the debtor. The Company retains title to the financed equipment until the final settlement of the obligation by the customer.

The differences between onlending of FINAME manufacturer financing receivables and payables include:

- (a) FINAME transactions awaiting release: refers to FINAME manufacturer financing transactions that meet the specified terms and have been approved by all parties involved. The preparation of documentation, the issue of the sales invoice, and the delivery of the equipment to the customer have all taken place. The crediting of the related funds to the Company's account by the agent bank is pending at the end of the reporting period, in view of the normal operating terms of the agent.
- (b) FINAME past due: refers to amounts receivable not settled by customers on their due dates. The Company records the provision for possible losses on the realization of these balances at the amount of the difference between the expected value of the sale of the collateral (machines) recovered through execution of the covenant regarding reservation of title over the machinery sold (security interest) and the value of the

**Notes to the interim financial information**

at June 30, 2024

(In thousands of Brazilian reais (R\$), unless otherwise stated)

(Convenience Translation into English from the Original Previously Issued in Portuguese)



receivables from the defaulting customer. In instances in which the security interest cannot be located, a full loss provision is made for the balance of the receivable.

The machinery repossessed as part of the execution process is recorded at its carrying amount, not exceeding its fair value, under "Other receivables", pending a final court decision, after which it is transferred to inventories. As at June 30, 2024, repossessed machinery, included under "Other receivables", parent and consolidated, had balance only in noncurrent assets. As at December 31, 2023, the balance in current assets was R\$ 1,163 and as at June 30, 2024, the balance in noncurrent assets was R\$ 10,399 (R\$ 7,479 as at December 31, 2023).

As at June 30, 2024 and December 31, 2023, the balances of "Onlending of FINAME manufacturer financing", parent and consolidated, were as follows:

|                                 | <b>Parent and Consolidated</b> |                   |
|---------------------------------|--------------------------------|-------------------|
|                                 | <b>06/30/2024</b>              | <b>12/31/2023</b> |
| Falling due                     | 157,342                        | 162,168           |
| Past due:                       |                                |                   |
| 1 to 30 days                    | 2,446                          | 1,962             |
| 31 to 60 days                   | 1,869                          | 983               |
| 61 to 90 days                   | 1,327                          | 528               |
| 91 to 180 days                  | 2,455                          | 846               |
| 181 to 360 days                 | 1,100                          | 476               |
| Over 360 days                   | 8,318                          | 8,223             |
|                                 | 17,515                         | 13,019            |
| Allowance for doubtful accounts | (5,490)                        | (4,366)           |
| <b>Total - current</b>          | <b>169,367</b>                 | <b>170,821</b>    |

The expected realization of noncurrent receivables relating to the onlending of FINAME manufacturer financing, parent and consolidated, is as follows:

|                                 | <b>Parent and Consolidated</b> |
|---------------------------------|--------------------------------|
| Falling due:                    |                                |
| 2025 (6 months)                 | 62,178                         |
| 2026                            | 94,903                         |
| 2027                            | 43,882                         |
| 2028                            | 10,386                         |
| 2029                            | 211                            |
| Allowance for doubtful accounts | (4,018)                        |
| <b>Total - noncurrent</b>       | <b>207,542</b>                 |

Changes in the allowance for doubtful accounts, parent and consolidated, are as follows:

|  | <b>Parent and Consolidated</b> |
|--|--------------------------------|
| <b>At December 31, 2023</b>                          | <b>7,894</b>                   |
| Allowance recognized (or written off) for the period | 1,614                          |
| <b>At June 30, 2024</b>                              | <b>9,508</b>                   |

The allowance for doubtful accounts is estimated and recorded based on the individual analysis of each customer, and for the transactions where there are security interests, the expected loss is calculated based on the net realizable value and the amount of the security interest receivable.

**Notes to the interim financial information**

at June 30, 2024

(In thousands of Brazilian reais (R\$), unless otherwise stated)

(Convenience Translation into English from the Original Previously Issued in Portuguese)



The additions to and release of the provision for impaired receivables have been included in the statement of profit and loss line item "General and administrative expenses".

**6 INVENTORIES**

|                              | <b>Parent</b>     |                   | <b>Consolidated</b> |                   |
|------------------------------|-------------------|-------------------|---------------------|-------------------|
|                              | <b>06/30/2024</b> | <b>12/31/2023</b> | <b>06/30/2024</b>   | <b>12/31/2023</b> |
| Finished products            | 48,543            | 45,503            | 115,827             | 111,251           |
| Used machinery               | 1,868             | 4,119             | 1,868               | 4,119             |
| Work in progress             | 133,815           | 122,707           | 238,052             | 159,338           |
| Raw materials and components | 252,043           | 266,495           | 315,406             | 316,700           |
| Imports in transit           | 10,054            | 7,772             | 17,218              | 15,599            |
| <b>Total</b>                 | <b>446,323</b>    | <b>446,596</b>    | <b>688,371</b>      | <b>607,007</b>    |

The inventory balances, parent and consolidated, as at June 30, 2024 are net of provision for slow-moving inventories and inventories posing a remote probability of being realized through sale or use, amounting to R\$25,317 and R\$36,987 (R\$25,687 and R\$34,210 as at December 31, 2023), respectively.

The changes in the provision to bring inventories to their net realizable value are as follows:

|   | <b>Parent</b> | <b>Consolidated</b> |
|---|---------------|---------------------|
| <b>At January 1, 2024</b>   | <b>25,687</b> | <b>34,210</b>       |
| Inventories sold or written off   | (4,900)       | (4,953)             |
| Provision recognized  | 4,358         | 4,905               |
| Foreign exchange differences  | -             | 2,653               |
| Transfer of provision resulting from machines repossessed during the period | 172           | 172                 |
| <b>At June 30, 2024</b>   | <b>25,317</b> | <b>36,987</b>       |

**Notes to the interim financial information**

at June 30, 2024

(In thousands of Brazilian reais (R\$), unless otherwise stated)

(Convenience Translation into English from the Original Previously Issued in Portuguese)



The changes in the provision for inventory losses by class of inventories are as follows:

|                              | <u>Parent</u>     |                   | <u>Consolidated</u> |                   |
|------------------------------|-------------------|-------------------|---------------------|-------------------|
|                              | <u>06/30/2024</u> | <u>12/31/2023</u> | <u>06/30/2024</u>   | <u>12/31/2023</u> |
| Finished products            | 1,269             | 1,092             | 1,584               | 1,417             |
| Used machinery               | 626               | 2,533             | 626                 | 2,533             |
| Work in progress             | 6,240             | 5,803             | 6,240               | 5,803             |
| Raw materials and components | 17,182            | 16,259            | 28,537              | 24,457            |
| <b>Total</b>                 | <b>25,317</b>     | <b>25,687</b>     | <b>36,987</b>       | <b>34,210</b>     |

**7 INVESTMENTS IN SUBSIDIARIES**

|   | <u>Ownership interest</u> |                 |                       |               |                 |                       |                   |
|---|---------------------------|-----------------|-----------------------|---------------|-----------------|-----------------------|-------------------|
|   |                           |                 | <u>06/30/2024</u>     |               |                 |                       | <u>12/31/2023</u> |
|   | <u>Direct</u>             | <u>Indirect</u> | <u>Noncontrolling</u> | <u>Direct</u> | <u>Indirect</u> | <u>Noncontrolling</u> |                   |
| <b>1.</b> Romi Italia S.r.l. ("Romi Italy")                                 | 99.99                     | 0.01            | -                     | 99.99         | 0.01            | -                     |                   |
| <b>1.1</b> Romi Machines UK Ltd.  | -                         | 100.00          | -                     | -             | 100.00          | -                     |                   |
| <b>1.2</b> Romi France SAS  | -                         | 100.00          | -                     | -             | 100.00          | -                     |                   |
| <b>1.3</b> Romi Máquinas España S.A.  | -                         | 100.00          | -                     | -             | 100.00          | -                     |                   |
| <b>2.</b> Romi Europa GmbH ("Romi Europe")                                  | 100.00                    | -               | -                     | 100.00        | -               | -                     |                   |
| <b>2.1</b> Burkhardt + Weber Fertigungssysteme GmbH ("B+W")                 | -                         | 100.00          | -                     | -             | 100.00          | -                     |                   |
| <b>2.1.1</b> Burkhardt + Weber / Romi (Shanghai) Co., Ltd                   | -                         | 100.00          | -                     | -             | 100.00          | -                     |                   |
| Rominor Comércio, Empreendimentos e Participações S.A. ("Rominor Comércio") | 93.07                     | -               | 6.93                  | 93.07         | -               | 6.93                  |                   |
| <b>4.</b> Romi BW Machine Tools, Ltd.                                       | 100.00                    | -               | -                     | 100.00        | -               | -                     |                   |
| Rominor Empreendimentos Imobiliários S.A. ("Rominor Empreendimentos")       | 100.00                    | -               | -                     | 100.00        | -               | -                     |                   |
| <b>6.</b> Romi A.L. S.A. ("Romi A.L.")                                      | -                         | -               | -                     | -             | -               | -                     |                   |
| <b>7.</b> Irsa Maquinas México S. de R. L. de C.V.                          | 99.99                     | -               | 0.01                  | 99.99         | -               | 0.01                  |                   |
| <b>8.</b> Prodz Administração e Gestão de Bens Ltda                         | 100.00                    | -               | -                     | 100.00        | -               | -                     |                   |

**Notes to the interim financial information**

at June 30, 2024

(In thousands of Brazilian reais (R\$), unless otherwise stated)

(Convenience Translation into English from the Original Previously Issued in Portuguese)



|            | <b>SUBSIDIARY</b>  | <b>COUNTRY</b>           | <b>MAIN ACTIVITY</b>  |
|------------|--|--------------------------|---|
| <b>1.</b>  | Romi Italia S.r.l. ("Romi Italy")                                  | Italy                    |   |
|            |  | United Kingdom           |   |
| <b>1.1</b> | Romi Machines UK Ltd.  | United Kingdom           |   |
| <b>1.2</b> | Romi France SAS  | France                   |   |
| <b>1.3</b> | Romi Máquinas España S.A.  | Spain                    |   |
| <b>2.</b>  | Romi Europa GmbH ("Romi Europe")                                   | Germany                  | Sale of machines for plastics and machine tools, spare parts and technical support.   |
|            | Burkhardt + Weber Fertigungssysteme GmbH ("B+W")                   | Germany                  | Production and sale of large tooling machinery with high technology, precision and productivity, as well as machinery for specialized applications.   |
| <b>2.1</b> | Burkhardt + Weber / Romi (Shanghai) Co., Ltd                       | China                    | Sale of machine tools produced by B+W and provision of services (spare parts and technical support).  |
| <b>2.1</b> | Rominor Comércio, Empreendimentos e Participações S.A. ("Rominor") | Brazil                   | Real estate activity, including purchases and sales, lease of company-owned properties, exploration of real estate rights, intermediation of real estate businesses, and provisions of sureties and guarantees. |
| <b>3.</b>  | Romi BW Machine Tools, Ltd.  | United States of America | Sale of machine tools, spare parts, technical support and cast and machined products in North America.  |
| <b>4.</b>  | Rominor Empreendimentos Imobiliários Ltda.                         | Brazil                   | Interest in real estate ventures.   |
| <b>5.</b>  | Romi A.L. S.A. ("Romi A.L.")                                       | Uruguay                  | Sales representation for operations in the foreign market.  |
| <b>6.</b>  | Irsa Maquinas Mexico S. de R. L. de C.V.                           | Mexico                   | Sale of machines for plastics and machine tools, spare parts and technical support.   |
| <b>7.</b>  | Prodz Administração e Gestão de Bens Ltda.                         | Brazil                   | Granting of credit facilities to customers for machine financing and intermediation of services and businesses in general, except real estate.  |
| <b>8.</b>  |  |                          |   |

## Notes to the interim financial information

at June 30, 2024

(In thousands of Brazilian reais (R\$), unless otherwise stated)



|   | <b>06/30/2024</b>                  |                                     |                         |                           |                                |                  |                         |               |                |
|---|------------------------------------|-------------------------------------|-------------------------|---------------------------|--------------------------------|------------------|-------------------------|---------------|----------------|
|   | <b>Romi Italy and subsidiaries</b> | <b>Romi Europe and subsidiaries</b> | <b>Rominor Comércio</b> | <b>Romi Machine Tools</b> | <b>Rominor Empreendimentos</b> | <b>Romi A.L.</b> | <b>IRSA Máq. Mexico</b> | <b>Prodz</b>  | <b>Total</b>   |
|   | <b>(1)</b>                         | <b>(2)</b>                          | <b>(3)</b>              | <b>(4)</b>                | <b>(5)</b>                     | <b>(6)</b>       | <b>(7)</b>              | <b>(8)</b>    |                |
| <b>Investments:</b>                                 |                                    |                                     |                         |                           |                                |                  |                         |               |                |
| <b>Number of shares held</b>                        | (a)                                | (a)                                 | 6,191,156               | 3,000,000                 | 78                             |                  | 1,188,000               |               |                |
| <b>Ownership interest</b>                           | 100.0%                             | 100.0%                              | 93.07%                  | 100.0%                    | 100.0%                         | 100.0%           | 100.0%                  | 100.0%        |                |
| Current assets                                      | 92,657                             | 235,219                             | 23,955                  | 47,095                    | 73,002                         | -                | 24,842                  | 46,519        |                |
| Noncurrent assets                                   | 11,389                             | 124,723                             | 300                     | 3,182                     | -                              | -                | 2,112                   | 39,101        |                |
| Current liabilities                                 | 67,479                             | 209,405                             | 202                     | 34,783                    | 328                            | -                | 24,936                  | 484           |                |
| Noncurrent liabilities                              | 36,789                             | 51,337                              | -                       | 12,212                    | -                              | -                | 9,112                   | -             |                |
| Equity (equity deficit) of subsidiary               | (222)                              | 99,201                              | 24,053                  | 3,282                     | 72,674                         | -                | (7,094)                 | 85,135        |                |
| <b>Changes in investment:</b>                       |                                    |                                     |                         |                           |                                |                  |                         |               |                |
| <b>Investment balance as at December 31, 2023</b>   | <b>1,584</b>                       | <b>98,658</b>                       | <b>24,608</b>           | <b>1,276</b>              | <b>56,142</b>                  | <b>-</b>         | <b>(4,813)</b>          | <b>66,422</b> | <b>243,877</b> |
| Foreign exchange differences on foreign investments | 126                                | 10,770                              | -                       | 446                       | -                              | -                | (851)                   | -             | 10,491         |
| Dividends proposed and paid (b)                     | -                                  | -                                   | (5,040)                 | -                         | -                              | -                | -                       | -             | (5,040)        |
| Equity in earnings of subsidiaries                  | (1,932)                            | (10,227)                            | 2,818                   | 1,560                     | 16,532                         | -                | (1,430)                 | 4,713         | 12,034         |
| Increase/Decrease in capital in subsidiary          | -                                  | -                                   | -                       | -                         | -                              | -                | -                       | 14,000        | 14,000         |
| <b>Equivalent value - closing balance</b>           | <b>(222)</b>                       | <b>99,201</b>                       | <b>22,386</b>           | <b>3,282</b>              | <b>72,674</b>                  | <b>-</b>         | <b>(7,094)</b>          | <b>85,135</b> | <b>275,362</b> |
| <b>Investments in subsidiaries</b>                  | <b>-</b>                           | <b>99,201</b>                       | <b>22,386</b>           | <b>3,282</b>              | <b>72,674</b>                  | <b>-</b>         | <b>-</b>                | <b>85,135</b> | <b>282,678</b> |
| <b>Provision for equity deficit of subsidiaries</b> | <b>(222)</b>                       | <b>-</b>                            | <b>-</b>                | <b>-</b>                  | <b>-</b>                       | <b>-</b>         | <b>(7,094)</b>          | <b>-</b>      | <b>(7,316)</b> |

(a) The subsidiaries' capital is not divided into units of interest or shares in their articles of organization.

(b) Payment of dividends by subsidiary Rominor Comércio, approved by the Board of Directors at the meeting held on January 30, 2024, and ratified at the Annual Shareholders' Meeting held on March 12, 2024, which authorized the distribution of profits for 2023. The Company received from this distribution in the first quarter of 2024 the amount of R\$5,040.

(c) Capital increase in subsidiary PRODZ, until June 30, 2024, the amount of R\$14,000 had been contributed.

## Notes to the interim financial information

at June 30, 2024

(In thousands of Brazilian reais (R\$), unless otherwise stated)



|   | <u>06/30/2023</u>                        |   |                            |                                 |                                   |                  |                            |               |                |
|---|--|---|----------------------------|---------------------------------|-----------------------------------|------------------|----------------------------|---------------|----------------|
|   | Romi Italy<br>and<br>subsidiaries<br>(1) | Romi Europe<br>and<br>subsidiaries<br>(2) | Rominor<br>Comércio<br>(3) | Romi<br>Machine<br>Tools<br>(4) | Rominor<br>Empreendimentos<br>(5) | Romi A.L.<br>(6) | IRSA Máq.<br>Mexico<br>(7) | Prodz<br>(8)  | Total          |
| <b>Investments:</b>                                 |  |   |                            |                                 |                                   |                  |                            |               |                |
| <b>Number of shares held</b>                        | (a)                                      | (a)                                       | 6,191,156                  | 3,000,000                       | 78                                | 13,028,000       | 1,188,000                  |               |                |
| <b>Ownership interest</b>                           | 100.0%                                   | 100.0%                                    | 93.1%                      | 100.0%                          | 100.0%                            | 100.0%           | 100.0%                     | 100.0%        |                |
| Current assets                                      | 82,902                                   | 174,807                                   | 24,807                     | 35,598                          | 28,618                            | 7,516            | 26,110                     | 23,635        |                |
| Noncurrent assets                                   | 10,944                                   | 113,090                                   | 300                        | 458                             | 994                               | -                | 7,560                      | 18,810        |                |
| Current liabilities                                 | 41,841                                   | 148,935                                   | 335                        | 28,470                          | 12,608                            | -                | 27,325                     | 274           |                |
| Noncurrent liabilities                              | 45,674                                   | 48,790                                    | -                          | 9,740                           | -                                 | -                | 9,999                      | -             |                |
| Equity (equity deficit) of subsidiary               | 6,331                                    | 90,172                                    | 24,772                     | (2,154)                         | 17,004                            | 7,516            | (3,654)                    | 42,171        |                |
| <b>Changes in investment:</b>                       |  |   |                            |                                 |                                   |                  |                            |               |                |
| <b>Investment balance as at December 31, 2022</b>   | 10,603                                   | 104,897                                   | 30,505                     | (2,684)                         | 17,327                            | 8,044            | (4,383)                    | 26,726        | 191,036        |
| Foreign exchange differences on foreign investments | (117)                                    | (5,661)                                   | -                          | 218                             | -                                 | (598)            | 317                        | -             | (5,841)        |
| Dividends proposed and paid (b)                     | -  | -   | (10,938)                   | -                               | (14,088)                          | -                | -                          | -             | (25,026)       |
| Equity in earnings of subsidiaries                  | (4,155)                                  | (9,064)                                   | 3,489                      | 312                             | 13,765                            | 69               | 412                        | 1,945         | 6,773          |
| Increase/Decrease in capital in subsidiary          | -  | -   | -                          | -                               | -                                 | -                | -                          | 13,500        | 13,500         |
| <b>Equivalent value - closing balance</b>           | <b>6,331</b>                             | <b>90,172</b>                             | <b>23,056</b>              | <b>(2,154)</b>                  | <b>17,004</b>                     | <b>7,516</b>     | <b>(3,654)</b>             | <b>42,171</b> | <b>180,442</b> |
| <b>Investments in subsidiaries</b>                  | 6,331                                    | 90,172                                    | 23,056                     | -                               | 17,004                            | 7,516            | -                          | 42,171        | 186,250        |
| <b>Provision for equity deficit of subsidiaries</b> | -  | -   | -                          | (2,154)                         | -                                 | -                | (3,654)                    | -             | (5,808)        |

(a) The subsidiaries' capital is not divided into units of interest or shares in their articles of organization.

(b) Payment of dividends by subsidiary ROMINOR, approved by the Board of Directors at the meeting held on January 31, 2023, and ratified at the Annual Shareholders' Meeting held on March 14, 2023, which authorized the distribution of profits for 2022. The Company received from this distribution in the second quarter of 2023 the amount of R\$ 10,938. Additionally, dividends were distributed by the subsidiary Rominor Empreendimentos, approved at the Annual and Extraordinary General Meeting on March 14, 2023 in the amount of R\$ 14,088.

(c) Capital increase in subsidiary PRODZ, until June 30, 2023, the amount of R\$15,000 had been contributed.

**Notes to the interim financial information**  
at June 30, 2024  
(In thousands of Brazilian reais (R\$), unless otherwise stated)

## 8 RELATED PARTY BALANCES AND TRANSACTIONS

The balances and transactions with related parties as at June 30, 2024 and December 31, 2023 are as follows:

### (i) Balance sheet accounts – Parent

|                              | RECEIVABLES   |               | PAYABLES     |            |
|------------------------------|---------------|---------------|--------------|------------|
|                              | 06/30/2024    | 12/31/2023    | 06/30/2024   | 12/31/2023 |
| <b>Direct subsidiaries</b>   |               |               |              |            |
| Romi Europe                  | 9,567         | 9,572         | 269          | 34         |
| Romi Italy                   | 3,304         | 2,868         | -            | -          |
| Romi BW Machine Tools        | 10,963        | 5,539         | 164          | 166        |
| Irsa Maquinas Mexico         | 15,100        | 14,672        | -            | 2          |
| Rominor Comércio             | -             | 1,682         | -            | -          |
|                              | <b>38,934</b> | <b>34,333</b> | <b>433</b>   | <b>202</b> |
| <b>Indirect subsidiaries</b> |               |               |              |            |
| B+W - Burkhardt+Weber        | 13,427        | 9,556         | 560          | -          |
| Romi France S.A.S.           | 9,700         | 5,619         | -            | -          |
| Romi Máquinas España S.A.    | 9,643         | 7,766         | -            | -          |
| Romi Machines UK             | 10,075        | 3,502         | 38           | 4          |
|                              | <b>42,845</b> | <b>26,443</b> | <b>598</b>   | <b>4</b>   |
| <b>Total</b>                 | <b>81,779</b> | <b>60,776</b> | <b>1,031</b> | <b>206</b> |
| Current                      | 21,366        | 19,238        | 1,032        | 206        |
| Noncurrent                   | 60,415        | 41,538        | -            | -          |
| <b>Total</b>                 | <b>81,781</b> | <b>60,776</b> | <b>1,032</b> | <b>206</b> |

### (ii) Transactions

|                         | Sales revenue |               | Operating income (expenses) and finance income (costs) |            |
|-------------------------|---------------|---------------|--|------------|
|                         | 06/30/2024    | 06/30/2023    | 06/30/2024   | 06/30/2023 |
| Romi Europe             | 1,859         | 2,448         | 337  | 398        |
| Rominor Comércio        | 24            | 23            | -  | -          |
| Rominor Empreendimentos | 17            | 16            | -  | -          |
| Romi Italy              | 1,752         | 5,344         | -  | -          |
| Romi BW Machine Tools   | 5,952         | 3,215         | 1,016  | 98         |
| Romi France S.A.S.      | 4,216         | 3,311         | -  | -          |
| Romi A.L.               | -             | -             | -  | 17         |
| Romi Machines UK        | 3,884         | 4,369         | 76   | 41         |
| Irsa Maquinas Mexico    | 390           | 5,719         | -  | 84         |
| B+W - Burkhardt + Weber | 4,619         | 2,450         | -  | -          |
| Romi Máquinas España    | 911           | 1,683         | -  | -          |
| Prodz                   | 40            | 38            | -  | -          |
| <b>Total</b>            | <b>23,663</b> | <b>28,619</b> | <b>1,429</b>   | <b>638</b> |

The main balances and transactions with the aforementioned related parties refer to trading transactions between the parent and its subsidiaries.

The Company entered into trading transactions with certain subsidiaries for the supply and purchase of equipment, parts and pieces, but it does not have material transactions with related parties other than those described above. Decisions



## Notes to the interim financial information

at June 30, 2024

(In thousands of Brazilian reais (R\$), unless otherwise stated)

regarding transactions between the parent and its subsidiaries are made by management.

The Company provides administrative services, mainly accounting and legal services, to the parent Fênix Empreendimentos S.A. The revenue until June 30, 2024 was R\$39 (R\$39 as at June 30, 2023).

The Company makes donations to Romi Foundation at amounts set in the agreement approved by the State Prosecutor's Office. Donations until June 30, 2024 totaled R\$301 (R\$288 as at June 30, 2023).

Management compensation for the periods ended June 30, 2024 and 2023 was as follows:

|                                  | <u>06/30/2024</u> | <u>06/30/2023</u> |
|----------------------------------|-------------------|-------------------|
| Fees and charges                 | 4,154             | 3,785             |
| Profit sharing                   | 1,741             | 2,736             |
| Private pension plan             | 213               | 201               |
| Healthcare plan                  | 190               | 159               |
| <b>PARENT</b>                    | <b>6,298</b>      | <b>6,881</b>      |
| Fees and charges of subsidiaries | 122               | 111               |
| <b>CONSOLIDATED</b>              | <b>6,420</b>      | <b>6,992</b>      |

The amounts shown above comply with the limits established by the Board of Directors and approved at the Annual General Meeting of Shareholders held on March 12, 2024.

## 9 TAXES RECOVERABLE

The breakdown of taxes recoverable is as follows:

|  | <u>06/30/2024</u> | <u>12/31/2023</u> |
|--|-------------------|-------------------|
| <b>CURRENT</b>                               |                   |                   |
| Withholding Income Tax (IRRF)                | 1,077             | 1,824             |
| Corporate Income Tax (IRPJ)                  | 952               | -                 |
| Social Contribution on Net Income (CSLL)     | 9                 | -                 |
| Social Security Contribution (INSS)          | -                 | 2                 |
| Excise Tax (IPI)                             | 3,812             | 2,684             |
| Value-added Tax on Sales and Services (ICMS) | 2,448             | 2,460             |
| Social Integration Program (PIS)             | 136               | 130               |
| Social Contribution on Revenues (COFINS)     | 625               | 600               |
| <b>Total Parent</b>                          | <b>9,059</b>      | <b>7,700</b>      |
| Taxes recoverable of subsidiaries            | 13,851            | 8,228             |
| <b>Total Consolidated</b>                    | <b>22,910</b>     | <b>15,928</b>     |
| <b>NONCURRENT</b>                            |                   |                   |
| Selic proceeding (a)                         | 60,590            | 58,255            |
| Value-added Tax on Sales and Services (ICMS) | 2,150             | 2,531             |
| OTHER  | 24                | 25                |
| <b>Total Parent</b>                          | <b>62,764</b>     | <b>60,811</b>     |
| Taxes recoverable of subsidiaries            | 6                 | 6                 |
| <b>Total Consolidated</b>                    | <b>62,770</b>     | <b>60,817</b>     |

**Notes to the interim financial information**

at June 30, 2024

(In thousands of Brazilian reais (R\$), unless otherwise stated)

- a) Tax proceedings (“non-levy of IRPJ and CSLL on monetary adjustment and interest from undue payment”)

On March 20, 2019, the Company filed for a writ of mandamus in order to recover taxes that it believes were unduly paid in the last five years, since IRPJ (corporate income tax) and CSLL (social contribution on net income) were not levied on the amounts related to monetary adjustment and late payment interest on the refund of tax credits.

This subject was submitted to the analysis of general repercussion on September 24, 2021 when, judging extraordinary appeal 1.063.187, the Supreme Federal Court (STF), by unanimous decision, ruled on the non-levy of IRPJ and CSLL on the amounts related to monetary adjustment and interest on the refund of tax credits, as transcribed below: “The levy of IRPJ and CSLL on the amounts related to the Selic rate received due to claim for refund of undue payment is unconstitutional”.

Management analyzed such proceeding considering the accounting literature in effect, the two main pronouncements analyzed were: (i) ICPC 22 - Uncertainty over Income Tax Treatments; and (ii) CPC 25 - Provisions, Contingent Liabilities and Contingent Assets. The analyses considered the opinion of Management and of tax experts. After various analyses and discussions, it was concluded that ICPC 22 - Uncertainty over Income Tax Treatments would be the pronouncement most applicable to this specific situation since the matter involves specifically IRPJ and CSLL, that is, income taxes.

Such pronouncement requires that the Company evaluate whether it is “more likely than not” that the tax treatment adopted will be accepted by the tax authorities. Considering that it is a proceeding with effect of general repercussion, applied to all other proceedings that come to be judged, the recent history of STF decisions and the fact that the Company has a proceeding that was filed before the STF decision, Management concluded that it is more likely than not that the Company is entitled to such credit on the date of approval and issue of the individual and consolidated interim financial information for September 30, 2021 and such conclusion is in accordance with the opinion of our legal counselors, reason why this tax credit was recognized for the period ended September 30, 2021.

The effects of the recognition represented the following impacts on the statements of profit and loss for the third quarter of 2021: (i) finance income: R\$2.1 million; and (ii) income tax and social contribution on current income: R\$42.9 million.

Lastly, the proceeding has been stayed at the Regional Federal Court of the 3rd Region since March 30, 2021. For the period ended June 30, 2024, the Company’s Management reassessed and concluded that there are no facts or factors that change the conclusion previously reached at the time of issue of the individual and consolidated interim financial information at September 30, 2021.

**Notes to the interim financial information**

at June 30, 2024

(In thousands of Brazilian reais (R\$), unless otherwise stated)

**10 INVESTMENT PROPERTY**

In 2012, the Company's Management decided, based on the perspectives of short and medium-term expansion of operations, to classify certain property as "Investment Property" for future capital appreciation. The amounts classified as investment property are R\$13,500 (R\$13,500 as at December 31, 2023) in the parent and R\$15,183 (R\$15,183 as at December 31, 2023) in the consolidated.

The investment property is stated at historical cost, and for fair value disclosure purposes the Company contracted an independent expert who applied a methodology accepted by the Brazilian Institute of Engineering Appraisals as well as recent transactions with similar property and assessed the fair value less cost to sell of this property at R\$110,661 in the parent and R\$126,318 in the consolidated.

- (i) In April 2022, through the subsidiary Rominor Empreendimentos Imobiliários Ltda. ("Rominor Empreendimentos"), there was the launch of the land subdivision Vila Romi Residence, with 339 lots between 300m<sup>2</sup> and 884m<sup>2</sup>, which is expected to be completed and delivered in 2024. So far, sales are indicating that the total General Sales Value (GSV) estimated at around R\$130 million is adequate. The interest of Rominor Empreendimentos, a wholly-owned subsidiary of the Company, in this project is 50% of GSV. As of the date of this individual and consolidated financial information, the subsidiary "Rominor Empreendimentos" had recorded approximately R\$33,669 as accounts receivable related to its share in the land subdivision. Management analyzed the accounting standard CPC47 - Revenue from Contracts with Customers and the relevant CVM rules and believes that the Percentage of Completion ("POC") methodology should be applied for revenue recognition of Vila Romi Residence. As at June 30, 2024, the percentage of completion of the works was 100.0%, according to the construction work measurement report, causing an impact of R\$15,452 in "Other operating income, net" (since the beginning of the construction work, a total balance of R\$82,020 has been recognized).

**Notes to the interim financial information**  
at June 30, 2024  
(In thousands of Brazilian reais (R\$), unless otherwise stated)

## 11 PROPERTY, PLANT AND EQUIPMENT

Changes in property, plant and equipment, parent and consolidated, are as follows:

|                                  | <u>Parent</u>  | <u>Consolidated</u> |
|----------------------------------|----------------|---------------------|
| <b>At December 31, 2023, net</b> | <b>386,466</b> | <b>454,679</b>      |
| Additions                        | 69,324         | 78,416              |
| Disposals                        | (22,543)       | (22,543)            |
| Depreciation                     | (23,385)       | (27,763)            |
| Foreign exchange difference      | -              | 8,442               |
| <b>At June 30, 2024, net</b>     | <b>409,862</b> | <b>491,231</b>      |
| Total cost                       | 881,106        | 1,059,033           |
| Accumulated depreciation         | (471,244)      | (567,802)           |
| <b>Net balance</b>               | <b>409,862</b> | <b>491,231</b>      |

Due to the financing agreements with the BNDES, the Company pledged as collateral property, plant and equipment items amounting to R\$49,855 as at June 30, 2024 (R\$44,310 as at December 31, 2023). These items refer to land, buildings, facilities, machinery and equipment.

For the period ended June 30, 2024, the Company's Management evaluated each business segment (Note 18) and concluded that there is no indication that would require the recognition of a provision for impairment of property, plant and equipment.

## 12 INTANGIBLE ASSETS

Changes in intangible assets, parent and consolidated, are as follows:

|                                  | <u>Parent</u> | <u>Consolidated</u> |
|----------------------------------|---------------|---------------------|
| <b>At December 31, 2023, net</b> | <b>641</b>    | <b>44,362</b>       |
| Additions                        | -             | 11                  |
| Amortization                     | (153)         | (1,775)             |
| Foreign exchange difference      | -             | 4,770               |
| <b>At June 30, 2024, net</b>     | <b>488</b>    | <b>47,368</b>       |

For the period ended June 30, 2024, the Company's Management evaluated each business segment (Note 18) and concluded that there is no indication that would require the recognition of a provision for impairment of intangible assets.

**Notes to the interim financial information**  
at June 30, 2024  
(In thousands of Brazilian reais (R\$), unless otherwise stated)

## 13 BORROWINGS

Changes in borrowings, parent and consolidated, are as follows:

|   | Domestic<br>currency | Foreign<br>currency | Parent         | Consolidated   |
|---|----------------------|---------------------|----------------|----------------|
|   |                      |                     | Total          | Total          |
| <b>Borrowing balance at<br/>December 31, 2023</b>             | <b>212,429</b>       | <b>69,368</b>       | <b>281,797</b> | <b>393,371</b> |
| New borrowing (a) and (b)                                     | -                    | 55,271              | 55,271         | 68,050         |
| Payment of principal  | (7,791)              | (68,706)            | (76,497)       | (91,970)       |
| Payment of interest   | (7,198)              | (1,402)             | (8,600)        | (10,420)       |
| Exchange and monetary differences<br>(principal and interest) | -                    | 8,111               | 8,111          | 10,731         |
| Interest at the end of the period                             | 7,212                | 1,256               | 8,468          | 8,720          |
| <b>Borrowing balance at<br/>June 30, 2024</b>                 | <b>204,652</b>       | <b>63,897</b>       | <b>268,551</b> | <b>378,481</b> |
| Current   | 81,881               | 36,107              | 117,989        | 160,802        |
| Noncurrent  | 122,771              | 27,791              | 150,562        | 217,679        |
|   | <b>204,652</b>       | <b>63,897</b>       | <b>268,551</b> | <b>378,481</b> |

- (a) On March 12, 2024, the Company's Board of Directors authorized the contracting of a financing line with the financial institution China Construction Bank (Brasil) Banco Múltiplo S.A., at an amount of up to US\$ 6 million, with a term of up to two years and effective interest rate of up to 5.7% p.a. (equivalent to a nominal rate of 5.79% p.a.); and
- (b) On March 12, 2024, the Company's Board of Directors authorized the contracting of a financing line with the financial institution Banco do Brasil S.A., at an amount of up to €5 million, with a term of up to one year and effective interest rate of up to 4.7% p.a., with surety of subsidiary Rominor Comércio Empreendimentos e Participações S.A.

The maturities of financing recorded in noncurrent liabilities as at June 30, 2024, parent and consolidated, were as follows:

|                 | Parent         | Consolidated   |
|-----------------|----------------|----------------|
| 2025 (6 months) | 7,754          | 15,922         |
| 2026            | 55,300         | 54,569         |
| 2027 onwards    | 87,508         | 147,188        |
| <b>Total</b>    | <b>150,562</b> | <b>217,679</b> |

**Notes to the interim financial information**  
at June 30, 2024  
(In thousands of Brazilian reais (R\$), unless otherwise stated)

## 14 FINAME MANUFACTURER FINANCING

|                                      | <b>Parent and Consolidated</b> |
|--------------------------------------|--------------------------------|
|                                      | <b>Domestic currency Total</b> |
| <b>FINAME manufacturer financing</b> |                                |
| <b>December 31, 2023</b>             | <b>391,810</b>                 |
| New borrowing                        | 68,855                         |
| Payment of principal                 | (85,558)                       |
| Payment of interest                  | (13,965)                       |
| Interest at the end of the period    | 268                            |
| <b>Borrowing balance at</b>          |                                |
| <b>June 30, 2024</b>                 | <b>361,410</b>                 |
| Current                              | 156,219                        |
| Noncurrent                           | 205,191                        |
|                                      | <b>361,410</b>                 |

The agreements related to FINAME manufacturing financing are guaranteed by promissory notes and sureties, and the main guarantor is the subsidiary Rominor. Balances are directly related to the balances of "Onlending of FINAME manufacturer financing" (Note 5), considering that the loans are directly linked to sales to specific customers. The contractual terms related to the amounts, charges and periods financed under the program are on-lent in full to the financed customers and amounts received on a monthly basis under the line item "Amounts receivable - onlending of FINAME manufacturer financing" are fully used for the repayment of the related financing agreements. The Company, therefore, acts as an agent for the financing, but remains as the main debtor in this transaction.

The balances of the line item "FINAME manufacturer financing" and, consequently, of the line item "Onlending of FINAME manufacturer financing" as at June 30, 2024 and December 31, 2023 were monetarily adjusted through the end of the reporting period. The difference of R\$15,499 between these line items as at June 30, 2024 (R\$11,044 as at December 31, 2023) refers to past-due trade notes, renegotiations in progress, and FINAME transactions not yet released by the agent bank. Management understands that there are no risks to the realization of these receivables, other than the amount of the allowance for doubtful accounts already recorded, since the amounts are collateralized by the financed machinery.

**Notes to the interim financial information**  
at June 30, 2024  
(In thousands of Brazilian reais (R\$), unless otherwise stated)

The noncurrent maturities of the FINAME manufacturer financing as at June 30, 2024, parent and consolidated, were as follows:

|                 | <u>Parent and Consolidated</u> |
|-----------------|--------------------------------|
| 2025 (6 months) | 60,819                         |
| 2026            | 92,368                         |
| 2027            | 42,203                         |
| 2028            | 9,801                          |
| <b>Total</b>    | <b>205,191</b>                 |

## 15 PROVISION FOR TAX, LABOR AND CIVIL RISKS

The Company's management, based on the opinion of legal counsel, classified the legal proceedings in accordance with the likelihood of loss, as follows:

|                        | <u>06/30/2024</u> | <u>12/31/2023</u> |
|------------------------|-------------------|-------------------|
| Tax                    | 150               | 150               |
| Civil                  | 2,561             | 2,464             |
| Labor                  | 2,944             | 1,637             |
| <b>Total</b>           | <b>5,655</b>      | <b>4,251</b>      |
| Current liabilities    | 5,254             | 3,848             |
| Noncurrent liabilities | 401               | 403               |
|                        | <b>5,655</b>      | <b>4,251</b>      |

For legal proceedings classified as probable losses, changes in the provision for the period ended June 30, 2024 are as follows:

|                                      | <u>12/31/2023</u> | <u>Additions</u> | <u>Utilizations/<br/>reversals</u> | <u>Monetary<br/>adjustment<br/>and<br/>Foreign<br/>exchange<br/>differences</u> | <u>06/30/2024</u> |
|--------------------------------------|-------------------|------------------|------------------------------------|---|-------------------|
| Tax                                  | 150               | -                | -                                  | -   | 150               |
| Civil                                | 2,464             | -                | (53)                               | 150   | 2,561             |
| Labor                                | 1,637             | 2,402            | (1,377)                            | 282   | 2,944             |
| <b>Total Parent</b>                  | <b>4,251</b>      | <b>2,402</b>     | <b>(1,430)</b>                     | <b>432</b>  | <b>5,655</b>      |
| <b>Total Parent and Consolidated</b> | <b>4,251</b>      | <b>2,402</b>     | <b>(1,430)</b>                     | <b>432</b>  | <b>5,655</b>      |

**Notes to the interim financial information**

at June 30, 2024

(In thousands of Brazilian reais (R\$), unless otherwise stated)

As at June 30, 2024, the main legal proceedings classified by Management, based on the opinion of its legal counsel, as probable losses or as legal obligation, are as follows:

**(a) Tax proceedings**

Refer to the provisions for:

- (i) Excess of IRPJ and CSLL on interest on capital in 2019: Refers to a tax assessment notice issued by the Brazilian Federal Revenue Office demanding IRPJ and CSLL credits for the 1<sup>st</sup>, 3<sup>rd</sup> and 4<sup>th</sup> quarters of 2019, allegedly due as a result of the calculation and deduction of expenses with Interest on Capital in an amount exceeding the amount allowed by tax laws, using the base of profits from prior years, which were not distributed at the time they were determined. The Company's legal counsel has been monitoring the case and has filed a voluntary appeal with the Administrative Council of Tax Appeals, which is awaiting judgment.
- Excess of IRPJ and CSLL on interest on capital in 2020: Refers to a tax assessment notice issued by the Brazilian Federal Revenue Office demanding IRPJ and CSLL credits for the 1<sup>st</sup>, 3<sup>rd</sup> and 4<sup>th</sup> quarters of 2020, allegedly due as a result of the calculation and deduction of expenses with Interest on Capital in an amount exceeding the amount allowed by tax laws, using the base of profits from prior years, which were not distributed at the time they were determined. The Company's legal counsel has been monitoring the case and has filed an objection to the tax assessment notice, which was deemed groundless and, in February 2024, it filed a voluntary appeal with the Administrative Council of Tax Appeals, which is awaiting judgment.

**(b) Civil proceedings**

These refer to civil proceedings in which the Company is the defendant related mainly to the following claims: (i) revision/termination of contracts; (ii) damages; and (iii) annulment of protest of notes with losses and damages, among others.

**(c) Labor claims**

The Company has recorded a provision for contingencies for labor claims in which it is the defendant, the main causes are as follows: (i) additional overtime due to reduction of lunch break; (ii) health hazard premium/hazardous duty premium; (iii) stability prior to retirement; (iv) damages for work-related accident/disease; and (v) jointly liability over outsourced companies, among others.

**(d) Judicial deposits**

The Company has judicial deposits amounting to R\$12,131 as at June 30, 2024 (December 31, 2023 – R\$12,150) of different natures and classified in noncurrent assets, referring to possible or remote lawsuits.

The tax, civil and labor proceedings assessed as representing possible losses involve matters similar to those above. The Company's management believes that the outcomes of ongoing legal proceedings shall not result in disbursements higher than those recognized in the provision. The amounts involved do not qualify as legal obligations.



**Notes to the interim financial information**

at June 30, 2024

(In thousands of Brazilian reais (R\$), unless otherwise stated)

On August 31, 2021, the Company deposited in court the amount of R\$ 10,072 related to the proceeding regarding ICMS in the PIS and COFINS tax base; although a final and unappealable decision was rendered on February 21, 2019, only on September 2, 2020, the Brazilian Federal Revenue Office decided to verify whether the tax credits stated in the DCFT (Declaration of Federal Tax Debts and Credits) referred to PIS and COFINS levied on ICMS included in the respective tax bases. A tax notice was issued, requiring the presentation of various accounting documents.

After analysis, the Federal Revenue Office understood that the Company would have considered, in the calculation of PIS and COFINS levied on ICMS stated in the shipping invoices, operations of sale of goods and services that supposedly would not have been included in the calculation bases of such contributions. The Federal Revenue concluded that part of the PIS and COFINS tax credits stated in the DCTF related to the writ of mandamus would not correspond to the amount of ICMS stated in the invoices and thus a collection letter was issued, requiring the payment of these amounts.

After a detailed analysis of such collection, the Company understood that the Federal Revenue made several mistakes in its calculation of PIS and COFINS; thus, for legal reasons it was necessary to make a deposit in court to contest such undue collection.

As at December 31, 2022, in an analysis made by our legal counselors, this proceeding was classified as possible loss. For the period ended June 30, 2024, the Company's Management reassessed and concluded that there are no facts or factors that change the conclusion previously reached at the time of issue of the quarterly interim financial information.

**16 INCOME TAX AND SOCIAL CONTRIBUTION**

Income tax is calculated at the rate of 15% on the taxable profits plus a 10% surtax on taxable profit exceeding R\$240, and social contribution is calculated at the rate of 9% on taxable profits, except for subsidiaries Rominor Comércio and Rominor Empreendimentos, which pay income tax and social contribution based on the deemed taxable income method.

## Notes to the interim financial information

at June 30, 2024

(In thousands of Brazilian reais (R\$), unless otherwise stated)

The reconciliation of the tax effect on the Company's profit before income tax and social contribution through application of the prevailing tax rates as at June 30, 2024 and 2023 is as follows:

|   | Parent        |                | Consolidated  |                |
|---|---------------|----------------|---------------|----------------|
|   | 2024          | 2023           | 2024          | 2023           |
| <b>Profit before income tax and social contribution</b>                         | <b>48,296</b> | <b>77,040</b>  | <b>47,430</b> | <b>75,971</b>  |
| <b>Statutory rate (income tax and social contribution)</b>                      | <b>34%</b>    | <b>34%</b>     | <b>34%</b>    | <b>34%</b>     |
| Income tax and social contribution expense at statutory rates                   | (16,421)      | (26,194)       | (16,126)      | (25,830)       |
| Interest on capital   | 10,906        | 12,644         | 10,906        | 12,644         |
| Monetary variation - Selic proceeding   | 924           | 1,069          | 924           | 1,069          |
| Research and development ("Lei do Bem" - Law 11,196/05)                         | 1,494         | 2,014          | 1,494         | 2,014          |
| Equity in earnings of subsidiaries  | 4,092         | 2,303          | -             | -              |
| Unrecorded deferred income tax and social contribution in subsidiaries          | -             | -              | 4,849         | 1,456          |
| Management profit sharing   | (592)         | (930)          | (592)         | (930)          |
| Other additions (deductions), net   | 90            | 549            | 114           | 2,361          |
| <b>Current and deferred income tax and social contribution income (expense)</b> | <b>493</b>    | <b>(8,545)</b> | <b>1,569</b>  | <b>(7,216)</b> |

The amount in the individual and consolidated financial information refers basically to the difference in the calculation of income tax and social contribution between actual income method < lucro real > and deemed taxable income method < lucro presumido >, due to the fact that subsidiaries Rominor Comércio and Rominor Empreendimentos opted to calculate tax based on deemed taxable income method in the periods presented, and for non-recognition of deferred income taxes on the tax losses of foreign subsidiaries, except for BW.

The breakdown of income tax and social contribution income (expense) is as follows:

|              | Parent     |                | Consolidated |                |
|--------------|------------|----------------|--------------|----------------|
|              | 2024       | 2023           | 2024         | 2023           |
| Current      | (3,385)    | (11,546)       | (6,546)      | (13,784)       |
| Deferred     | 3,878      | 3,001          | 8,115        | 6,568          |
| <b>Total</b> | <b>493</b> | <b>(8,545)</b> | <b>1,569</b> | <b>(7,216)</b> |

Changes in deferred tax assets and liabilities, parent and consolidated, for the period ended June 30, 2024 were as follows:

|                              | Assets        |               | Liabilities |               |
|------------------------------|---------------|---------------|-------------|---------------|
|                              | Parent        | Consolidated  | Parent      | Consolidated  |
| <b>At December 31, 2023</b>  | <b>12,860</b> | <b>17,492</b> | <b>-</b>    | <b>33,097</b> |
| Changes in the period        |               |               |             |               |
| Additions                    | 5,200         | 8,302         | -           | -             |
| Realization                  | (1,322)       | (1,786)       | -           | (1,599)       |
| Foreign exchange differences | -             | 1,166         | -           | 4,807         |
| <b>At June 30, 2024</b>      | <b>16,738</b> | <b>25,174</b> | <b>-</b>    | <b>36,304</b> |

**Notes to the interim financial information**

at June 30, 2024

(In thousands of Brazilian reais (R\$), unless otherwise stated)

**17 EQUITY****Capital**

As at June 30, 2024, the Company's subscribed and paid-up capital amounting to R\$988,470 (R\$904,772 as at December 31, 2023) is represented by 93,170,747 book-entry, registered common shares, without par value (88,734,045 as at December 31, 2023).

On March 26, 2024, a capital increase in the amount of R\$83,698 was approved, through the capitalization of the Company's earnings reserve, within the limit of authorized capital, pursuant to Article 7, paragraph one of the Company's Bylaws with bonus shares.

The share bonus was paid at a 5% rate, and the capital increase was made with the issue of 4,436,702 new book-entry common shares, without par value, attributed to the holders of shares as a bonus in the proportion of 1 new share for every 20 existing shares.

**Earnings reserve****a) Legal reserve**

As required by Article 193 of Law 6,404/76, the balance of the line item "Legal reserve" is equivalent to 5% of the profit for the year, limited to 20% of the capital.

**Dividends and interest on capital**

Until the period ended June 30, 2024, distributions of interest on capital of R\$32,077 were approved, according to the notice to the market on the date below:

1. On March 25, 2024, the distribution of interest on capital to be attributed to the mandatory dividends for 2024 in the amount of R\$10,649, at R\$0.12 per share, was approved, for payment on April 10, 2024.
2. On June 11, 2024, the distribution of interest on capital to be attributed to the mandatory dividends for 2024 in the amount of R\$21,429, at R\$0.23 per share, was approved, for payment on July 17, 2024.

The total amount paid by the Company in the period ended June 30, 2024, net of withholding income tax, was R\$9,123.

## Notes to the interim financial information

at June 30, 2024

(In thousands of Brazilian reais (R\$), unless otherwise stated)

### Earnings per share

Basic earnings per share are calculated by dividing the profit attributable to shareholders of the Company by the weighted average number of outstanding common shares in the period, excluding common shares purchased by the parent and held as treasury shares.

|   | <u>06/30/2024</u> | <u>06/30/2023</u> |
|---|-------------------|-------------------|
| Profit for the period attributable to the controlling interests | 48,789            | 68,495            |
| Shares outstanding (adjusted for bonus)                         | 93,171            | 93,171            |
| <b>Basic and diluted earnings per share - adjusted</b>          | <b>0.52</b>       | <b>0.74</b>       |

Basic and diluted earnings per share are the same, since the Company does not have any instruments diluting the earnings per share.

## 18 SEGMENT REPORTING - CONSOLIDATED

To manage its business, the Company is organized into three business units on which the Company reports its primary information by segment, namely: Romi Machinery, Burkhardt+Weber Machinery and Cast and Machined Products. The information for the period ended June 30, 2024 was prepared and is being presented on a comparative basis with the period ended June 30, 2023, according to the Company's segments:

|  | <u>06/30/2024</u>         |  |   |                                |  |                     |
|--|---------------------------|--|---|--------------------------------|--|---------------------|
|  | <b>Romi<br/>Machinery</b> | <b>Burkhardt<br/>+ Weber<br/>Machinery</b> | <b>Cast and<br/>machined<br/>products</b> | <b>Other</b>                   | <b>Eliminations<br/>between<br/>segments</b> | <b>Consolidated</b> |
| Net operating revenue  | 352,110                   | 65,776                                     | 85,827                                    | -                              | -  | 503,713             |
| Cost of sales and services   | (181,740)                 | (55,320)                                   | (121,746)                                 | -                              | -  | (358,806)           |
| Transfers remitted   | 1,053                     | -  | 32,789                                    | -                              | (33,842)                                     | -                   |
| Transfers received   | (32,789)                  | -  | (1,053)                                   | -                              | 33,842                                       | -                   |
| <b>Gross profit</b>  | <b>138,634</b>            | <b>10,456</b>                              | <b>(4,183)</b>                            | <b>-</b>                       | <b>-</b>                                     | <b>144,907</b>      |
| Operating (expenses)<br>income:                                      |                           |  |   |                                |  |                     |
| Selling expenses   | (43,042)                  | (7,270)                                    | (3,287)                                   | -                              | -  | (53,599)            |
| General and administrative<br>expenses                               | (27,061)                  | (13,495)                                   | (7,206)                                   | -                              | -  | (47,762)            |
| Research and development   | (12,389)                  | -  | (3,094)                                   | -                              | -  | (15,483)            |
| Management fees  | (4,553)                   | -  | (1,867)                                   | -                              | -  | (6,420)             |
| Other operating income, net  | 298                       | -  | -   | 15,452                         | -  | 15,750              |
| <b>Operating profit (loss)<br/>before finance income<br/>(costs)</b> | <b>51,887</b>             | <b>(10,310)</b>                            | <b>(19,636)</b>                           | <b>15,452</b>                  | <b>-</b>                                     | <b>37,393</b>       |
| Inventories  | 441,015                   | 174,154                                    | 73,201                                    | -                              | -  | 688,371             |
| Depreciation and<br>amortization                                     | 18,955                    | 3,480                                      | 7,103                                     | -                              | -  | 29,538              |
| Property, plant and<br>equipment, net                                | 368,924                   | 43,967                                     | 78,339                                    | -                              | -  | 491,231             |
| Intangible assets  | 486                       | 46,881                                     | 2   | -                              | -  | 47,368              |
|  | <b>Europe</b>             | <b>Latin<br/>America</b>                   | <b>North<br/>America</b>                  | <b>Africa<br/>and<br/>Asia</b> |  | <b>Total</b>        |
| Net operating revenue per<br>geographical region                     | 60,519                    | 404,036                                    | 31,206                                    | 7,952                          |  | 503,713             |

**Notes to the interim financial information**  
at June 30, 2024  
(In thousands of Brazilian reais (R\$), unless otherwise stated)

**06/30/2023**

|  | <b>Romi<br/>Machinery</b> | <b>Burkhardt +<br/>Weber<br/>Machinery</b> | <b>Cast and<br/>mached<br/>products</b> | <b>Other</b>           | <b>Eliminations<br/>between<br/>segments</b> | <b>Consolidated</b> |
|--|---------------------------|--|---|------------------------|--|---------------------|
| Net operating revenue  | 368,189                   | 61,523                                     | 138,079                                 | -                      | -  | 567,791             |
| Cost of sales and services                                   | (173,178)                 | (53,225)                                   | (164,064)                               | -                      | -  | (390,467)           |
| Transfers remitted   | 1,303                     | -  | 39,821                                  | -                      | (41,125)                                     | -                   |
| Transfers received   | (39,821)                  | -  | (1,303)                                 | -                      | 41,125                                       | -                   |
| <b>Gross profit</b>  | <b>156,493</b>            | <b>8,298</b>                               | <b>12,533</b>                           | <b>-</b>               | <b>-</b>                                     | <b>177,324</b>      |
| Operating (expenses) income:                                 |                           |  |   |                        |  |                     |
| Selling expenses   | (44,053)                  | (6,915)                                    | (3,368)                                 | -                      | -  | (54,336)            |
| General and administrative expenses                          | (22,589)                  | (13,401)                                   | (9,980)                                 | -                      | -  | (45,970)            |
| Research and development                                     | (11,988)                  | -  | (4,165)                                 | -                      | -  | (16,153)            |
| Management fees  | (4,069)                   | -  | (2,923)                                 | -                      | -  | (6,992)             |
| Other operating income, net                                  | 3,649                     | -  | -                                       | 13,084                 | -  | 16,733              |
| <b>Operating profit (loss) before finance income (costs)</b> | <b>77,443</b>             | <b>(12,018)</b>                            | <b>(7,903)</b>                          | <b>13,084</b>          | <b>-</b>                                     | <b>70,606</b>       |
| Inventories  | 498,556                   | 113,468                                    | 98,988                                  | -                      | -  | 711,012             |
| Depreciation and amortization                                | 15,989                    | 5,192                                      | 7,922                                   | -                      | -  | 29,103              |
| Property, plant and equipment, net                           | 301,422                   | 61,776                                     | 68,193                                  | -                      | -  | 431,391             |
| Intangible assets  | 789                       | 44,874                                     | 5                                       | -                      | -  | 45,668              |
|  | <b>Europe</b>             | <b>Latin America</b>                       | <b>North America</b>                    | <b>Africa and Asia</b> |  | <b>Total</b>        |
| Net operating revenue per geographical region                | 130,167                   | 415,433                                    | 18,125                                  | 4,066                  | -  | 567,791             |

**Notes to the interim financial information**  
at June 30, 2024  
(In thousands of Brazilian reais (R\$), unless otherwise stated)

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## 19 FUTURE COMMITMENTS

The Company entered into electric energy purchase agreements for the next three years: 2024 and 2025 with CTG Brasil, and for the period subsequent to the ongoing agreement, the contracted company was Auren Energia (up to December 31, 2026). The Company currently reflects the following amounts that will be adjusted annually by the General Market Price Index (IGP-M):

| <b>YEAR OF SUPPLY</b> | <b>AMOUNT</b> |
|-----------------------|---------------|
| 2024                  | 15,906        |
| 2025                  | 15,428        |
| 2026 onwards          | 8,766         |
|                       | <b>40,100</b> |

The Company's management believes that these agreements are compatible with the electricity requirements for the contracted period.

## 20 APPROVAL OF THE INDIVIDUAL AND CONSOLIDATED INTERIM FINANCIAL INFORMATION

The individual and consolidated interim financial information was approved by the Board of Directors and authorized for issue on July 16, 2024.

\* \* \*



WWW.ROMI.COM



# 2Q24 Earnings Release

July 16, 2024

## Share price at 7/15/2024

ROMI3 - R\$ 11.12 per share

## Market value

R\$ 1,036.06 million

USD\$ 190.10 million

## Number of shares

Common: 93,170,747

**Free float = 50.8%**



## Earnings Conference Call

Simultaneous translation (Portuguese - English)

July 17, 2024 - 11 a.m. (São Paulo)  
| 3 p.m. (London) | 10 a.m. (New York)

**[Click here](#)** to access the conference call

**Zoom ID** 890 8834 5581  
+55 11 4680 6788

## Summary

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|   |           |
|---|-----------|
| <b>Summary</b> .....  | <b>2</b>  |
| <b>Message from Management</b> .....                          | <b>3</b>  |
| <b>Highlights</b> .....                                       | <b>3</b>  |
| <b>Highlights</b> .....                                       | <b>4</b>  |
| <b>Other Highlights</b> .....                                 | <b>4</b>  |
| <b>Corporate Profile</b> .....                                | <b>6</b>  |
| <b>Current Economic Scenario</b> .....                        | <b>7</b>  |
| Industrial Business Confidence Index .....                    | 7         |
| Average Installed Capacity Utilization (UCI) .....            | 8         |
| <b>Market</b> .....   | <b>9</b>  |
| Incoming Orders .....   | 9         |
| Order Backlog .....   | 10        |
| Net Operating Revenue by Business Unit .....                  | 10        |
| Net Operating Revenue per Geographical Region .....           | 11        |
| EBITDA and EBITDA Margin .....                                | 13        |
| Adjusted Profit for the Period .....                          | 13        |
| <b>Evolution of Net Cash (Debt) Position</b> .....            | <b>14</b> |
| <b>Financial Position</b> .....                               | <b>15</b> |
| <b>Capital Markets</b> .....                                  | <b>16</b> |
| <b>Vila Romi Residence</b> .....                              | <b>17</b> |
| Consolidated Balance Sheet .....                              | 18        |
| Consolidated Income Statement .....                           | 19        |
| Consolidated Cash Flow Statement .....                        | 20        |
| <b>Attachment I – Income Statement by Business Unit</b> ..... | <b>21</b> |
| <b>Attachment II - Financial Statements of B+W</b> .....      | <b>23</b> |



## Message from Management

The year 2024 continues to present great challenges, but we are optimistic about the alternatives and opportunities that we have been able to develop to continue evolving. The sector's official trade fair and the main event for the machinery and equipment industry, Feimec, took place in May, and the results exceeded our expectations, leading to a 18.6% increase in orders for ROMI Machines compared to the volume achieved in the second quarter of 2023. Consequently, we ended the quarter with an order backlog 11.4% higher than at the end of the first quarter of this year, and 24.0% higher compared to the backlog of June 2023. This gives us confidence that we will progress throughout the year and conclude 2024 successfully, generating sustainable value for all our business partners.

Our solutions, such as machine rental and PRODZ (our fintech specialized in financing ROMI machines), have established themselves as successful examples for our customers, responding positively in volatile environments. This has allowed us to mitigate reductions in certain markets, maintaining our businesses solid and profitable. Satisfaction is evident in seeing a significant part of our customers conducting new business with ROMI, reflecting our commitment to the success of each of them. In this quarter of 2024, the volume of new rentals showed a growth of 46.3% compared to the same period in 2023, demonstrating to be a highly competitive solution for the needs of our customers.

Operations in Germany (B+W) continue to demonstrate robust recovery, in both volume of new orders and operational margins. The focus on structure adequacy carried out in recent years and the dedication to working even closer to customers to understand their needs have resulted in a consistent increase in new orders, culminating in an order backlog of R\$330 million, to be delivered in 2024 and 2025.

In the Rough and Machined Cast Iron Parts Unit, 2024 continues to present challenges due to the reduction in demand for parts from the wind and agricultural segments. We are focused on gradually recovering profitability through the review of internal processes and excellence in offering solutions with higher added value to customers. This is evident in the improvement of the gross margin in the second quarter compared to the first quarter of 2024.

Prepared in all fundamental pillars of ROMI, we are confident that our competitive differentials will allow us to continue evolving and adding more value to all stakeholders. We maintain solid investments in innovation, encompassing technologies such as connectivity, big data, next-generation machinery, process enhancement, and human development.

**Luiz Cassiano Rosolen**  
Chief Executive Officer

Santa Bárbara d'Oeste – São Paulo, July 16, 2024

ROMI S.A. ("ROMI" or "Company") (B3: ROMI3), domestic market leader in the Machine Tools and Plastic Processing Machines markets, as well as an important producer of Rough and Machined Cast Iron Parts, announces its results for the second quarter of 2024 ("2Q24"). Except where otherwise stated, ROMI's operating and financial information is presented on a consolidated basis, in accordance with the International Financial Reporting Standards (IFRS).

Statements contained in this release related to ROMI's business outlook, projections of operating and financial results and references to the Company's growth potential are mere forecasts and have been based on Management's expectations regarding its future performance. These expectations are highly dependent upon market behavior, the economic situation in Brazil, the industry and international markets. Therefore, they are subject to changes.

Investor Relations Contact  
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## Highlights

**Consolidated order entry reached R\$321 million in 2Q24, growth of 13.9% compared to 2Q23**

**Adjusted EBITDA**  
**R\$33.3 million**  
**margin of 11.3%**

**Order Backlog**  
**R\$662.9 million**

**Incoming Orders**  
**R\$321 million**

- The **order entry for ROMI Machines** posted growth of 18.6%, reflecting the consolidation of new business segments, such as machine rental;
- In 2Q24, **98 new machines were rented** (67 machines in 2Q23), growth of 46.2%, when compared to the same period in 2023, demonstrating the consolidation of this new business;
- At **ROMI Machines Unit**, net operating revenue in 2Q24 increased by 8.5% when compared to the second quarter of 2023, returning to usual levels. The EBITDA margin reached 19.9%, in accordance with the same period of the previous year;
- The **order backlog** at the end of 2Q24 reached R\$662.9 million, growth of 11.4% and 24.0% when compared to 1Q24 and 2Q23, respectively.

## Other Highlights

- On June 11, 2024, the Company's Board of Directors approved the payment of **interest on capital** in the gross amount of R\$21.4 million (equivalent to R\$ 0.23 per share).
- ROMI attended the sector's official trade fair and the main event for the machinery and equipment industry, **Feimec** Brazil and the **MACH** fair in the United Kingdom during the second quarter of 2024, showcasing new technologies to the market.



| R\$'000                                       | Quarter        |                |                |                   |                   | Acumulated     |                |                   |
|---|----------------|----------------|----------------|-------------------|-------------------|----------------|----------------|-------------------|
|   | 2Q23           | 1Q24           | 2Q24           | Chg.<br>2Q24/1Q24 | Chg.<br>2Q24/2Q23 | 1H23           | 1H24           | Chg.<br>2024/2023 |
| <b>Revenue</b>                                |                |                |                |                   |                   |                |                |                   |
| ROMI Machines (units)                         | 291            | 168            | 298            | 77.4%             | 2.4%              | 494            | 466            | -5.7%             |
| Burkhardt+Weber (units)                       | 2              | 1              | 1              | 0.0%              | -50.0%            | 2              | 2              | 0.0%              |
| Rough and Machined Cast Iron Parts (tons)     | 3,542          | 2,148          | 2,473          | 15.1%             | -30.2%            | 7,774          | 4,621          | -40.6%            |
| <b>Net Operating Revenue</b>                  | <b>308,636</b> | <b>208,514</b> | <b>295,199</b> | <b>41.6%</b>      | <b>-4.4%</b>      | <b>567,791</b> | <b>503,713</b> | <b>-11.3%</b>     |
| <i>Gross margin (%)</i>                       | 29.7%          | 29.1%          | 28.6%          |                   |                   | 31.2%          | 28.8%          |                   |
| <b>Operating Income (EBIT)</b>                | <b>33,561</b>  | <b>13,204</b>  | <b>24,189</b>  | <b>83.2%</b>      | <b>-27.9%</b>     | <b>70,606</b>  | <b>37,393</b>  | <b>-47.0%</b>     |
| <i>Operating margin (%)</i>                   | 10.9%          | 6.3%           | 8.2%           |                   |                   | 12.4%          | 7.4%           |                   |
| <b>Operating Income (EBIT) - adjusted (*)</b> | <b>26,755</b>  | <b>4,098</b>   | <b>17,843</b>  | <b>335.4%</b>     | <b>-33.3%</b>     | <b>57,522</b>  | <b>21,941</b>  | <b>-61.9%</b>     |
| <i>Operating margin (%) - adjusted (*)</i>    | 8.7%           | 2.0%           | 6.0%           |                   |                   | 10.1%          | 4.4%           |                   |
| <b>Net Income</b>                             | <b>32,625</b>  | <b>17,981</b>  | <b>31,018</b>  | <b>72.5%</b>      | <b>-4.9%</b>      | <b>68,755</b>  | <b>48,999</b>  | <b>-28.7%</b>     |
| <i>Net margin (%)</i>                         | 10.6%          | 8.6%           | 10.5%          |                   |                   | 12.1%          | 9.7%           |                   |
| <b>Net Income - adjusted (*)</b>              | <b>26,036</b>  | <b>9,160</b>   | <b>24,869</b>  | <b>171.5%</b>     | <b>-4.5%</b>      | <b>56,088</b>  | <b>34,029</b>  | <b>-39.3%</b>     |
| <i>Net margin (%) - adjusted (*)</i>          | 8.4%           | 4.4%           | 8.4%           |                   |                   | 9.9%           | 6.8%           |                   |
| <b>EBITDA</b>                                 | <b>48,038</b>  | <b>27,317</b>  | <b>39,614</b>  | <b>45.0%</b>      | <b>-17.5%</b>     | <b>99,709</b>  | <b>66,931</b>  | <b>-32.9%</b>     |
| <i>EBITDA margin (%)</i>                      | 15.6%          | 13.1%          | 13.4%          |                   |                   | 17.6%          | 13.3%          |                   |
| <b>EBITDA - adjusted (*)</b>                  | <b>41,232</b>  | <b>18,211</b>  | <b>33,268</b>  | <b>82.7%</b>      | <b>-19.3%</b>     | <b>86,625</b>  | <b>51,479</b>  | <b>-40.6%</b>     |
| <i>EBITDA margin (%) - adjusted (*)</i>       | 13.4%          | 8.7%           | 11.3%          |                   |                   | 15.3%          | 10.2%          |                   |
| <b>Investments (**)</b>                       | <b>32,805</b>  | <b>29,315</b>  | <b>40,551</b>  | <b>38.3%</b>      | <b>23.6%</b>      | <b>52,438</b>  | <b>69,866</b>  | <b>33.2%</b>      |

(\*) **2Q23, 1Q24 and 2Q24:** EBIT and EBITDA are adjusted by the amounts of R\$6,806, R\$9,106 and R\$6,346, respectively; and profit by the amounts of R\$6,589, R\$8,821 and R\$6,149, respectively, referring to the recognition of the impacts of the Vila Romi Residence project. **1H23:** EBIT and EBITDA are adjusted by the amount of R\$13,084; and profit by the amount of R\$12,667, referring to the recognition of the impacts of the Vila Romi Residence project. **1H24:** EBIT and EBITDA are adjusted by the amount of R\$15,452; and profit by the amount of R\$14,970, referring to the recognition of the impacts of the Vila Romi Residence project.

(\*\*) Of the investments made in 2Q23, 1Q24 and 2Q24, the amounts of R\$24.7 million, R\$24.2 million and R\$34.6 million, respectively, refer to machines manufactured by the Company that were allocated to the machine rental business. In the first half of 2023 and 2024, R\$34.7 million and R\$58.8 million were invested, respectively.

## Corporate Profile



Founded in 1930, ROMI is a renowned company operating in the Brazilian industrial machinery and equipment market.

Over the years, it has emerged as a key manufacturer of rough and machined cast iron parts, establishing itself as a key player in the industry. Notably, ROMI is publicly listed on the B3 exchange's prestigious "New Market" segment, which is dedicated to companies with a strong commitment to corporate governance. Specializing in an extensive range of machine tools, ROMI manufactures Conventional Lathes, Computerized Numerical Control (CNC) Lathes, Lathing Centers, Machining Centers, Vertical and Horizontal Heavy and Extra-Heavy Lathes, and Drilling Mills. Additionally, ROMI manufactures Plastic Injection and Blow Molding Machines, as well as ductile or CDI gray cast iron parts, both raw and machined. A distinguishing feature of ROMI's products and services lies in its incorporation of Industry 4.0 technologies across its products and services. These advanced capabilities facilitate the intelligent utilization of data generated by ROMI equipment. The data can be processed internally through built-in artificial intelligence or transmitted via networks (connectivity) to a central analysis site. These high-quality equipment and solutions are globally distributed and widely adopted across various industrial sectors. Industries such as agricultural machinery, capital goods, consumer goods, packaging, tooling, hydraulic equipment, sanitation, automotive, and wind energy rely on ROMI's machinery for their operations.

ROMI operates a network of thirteen manufacturing units. These units encompass four facilities dedicated to the final assembly of industrial machinery, two foundries, four units for machining mechanical components, two units for manufacturing steel sheet components, and one unit for the assembly of electronic panels. While eleven units are based in Brazil, two are

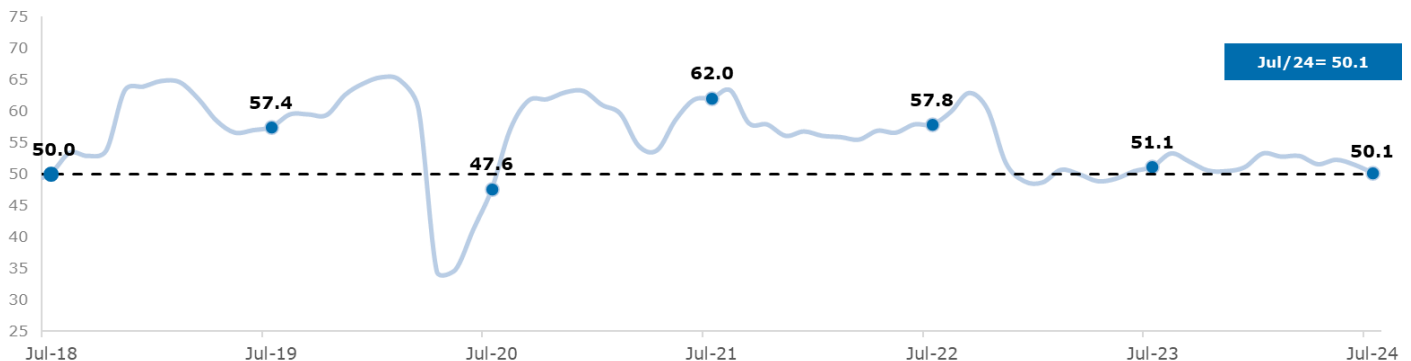
located in Germany. The Company's production capacity amounts to approximately 2,900 industrial machines and 50,000 metric tons of castings per year.

## Current Economic Scenario

In the first months of the year, the Entrepreneur Confidence Index in the industrial sector remained virtually stable, ending at 50.1 points in July. The result marks the end of the first half of 2024, which showed moderate confidence. We understand that the scenario of interruption of the Brazilian interest rate reduction movement could prolong a faster recovery in confidence levels and, consequently, investment levels. The tax benefit of Accelerated Depreciation, still in the regulatory phase, has the potential to positively impact the Company's sales throughout its validity, which extends until the end of 2025. In the foreign market, the environment remains volatile, marked by debates about the beginning of the process of easing monetary policy in the main economies, in addition to geopolitical conflicts.

Despite the challenges facing investors amid a more complex investment environment, industry leaders continue to express some optimism, as evidenced by this index. This occurs amid an environment that demands greater caution when making investment decisions.

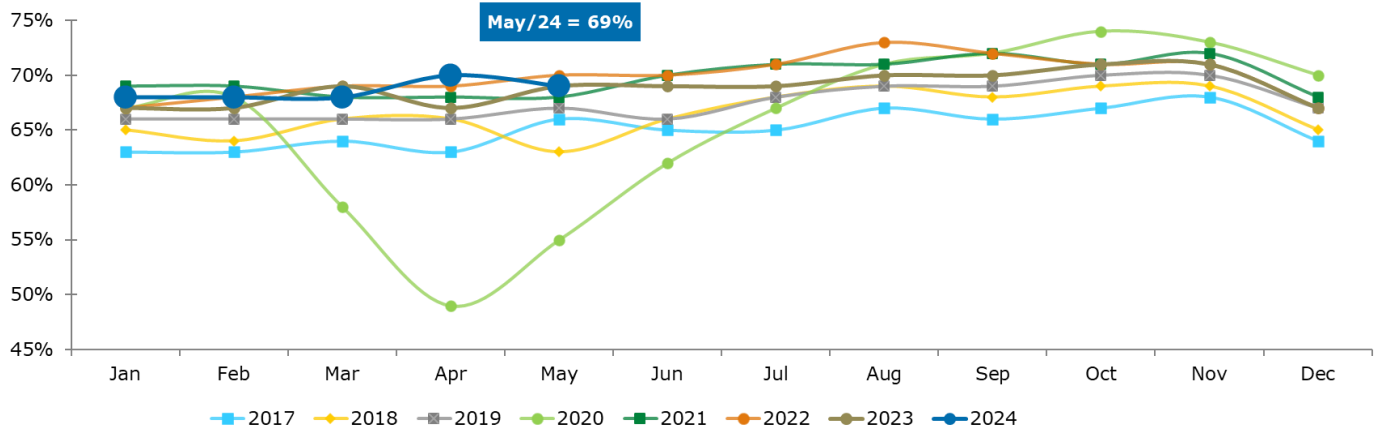
### Industrial Business Confidence Index



Source: CNI-ICEI, July 2024

According to data from the National Confederation of Industry (CNI), the Installed Capacity Utilization Index (UCI) of the national industry reached 69% in May 2024. The 1 p.p decrease in the monthly comparison (Jun/24) of Capacity Utilization was influenced by climatic events in Rio Grande do Sul. Despite this decrease, the index remains 1 p.p above the historical average for May, indicating a more intensive use of the industry's installed capacity compared to usual.

## Average Installed Capacity Utilization (UCI)



Source: CNI - UCI, June 2024.

The past few years have been characterized by a volatile business environment marked by uncertainty. These conditions have presented significant obstacles in effectively managing production volumes. As a response, the Company has implemented a series of strategic measures to optimize its operational structure, enhance planning and manufacturing processes, and improve its ability to swiftly adapt to fluctuations in demand. Over the past few years, we have made several optimizations, especially in indirect structures and in internal processes automation.

The Company has strategically prioritized the development of new product generations aligned with the technological advancements of Industry 4.0. This strategic focus has yielded significant advancements in technological content, resulting in a successful market reception of our recent product launches, both domestically and internationally. Looking ahead, ROMI remains committed in launching new machine generations and integrating cutting-edge technologies into our product portfolio, ensuring our continued relevance and competitiveness in the industry. In mid-2020, we also launched a solution for our customers, the rental of ROMI machines. This solution has proven to be highly competitive and has provided our customers with more business opportunities and, consequently, success in their operations. This business has demonstrated a compound annual growth rate (CAGR) of 73.1% since 2021, with great potential for continued progress in the future. With the aim of financially supporting our customers, in 2022 we created a fintech, PRODZ, which offers credit lines for the purchase of machines, directly from ROMI, in an easy, agile, digital and uncomplicated way. Since 2022, PRODZ has carried out around 273 operations, totaling R\$114.6 million in credits granted. These new solutions have supported a large number of customers on their journeys of growth and success, demonstrating ROMI's strategic purpose of taking care of the success of its customers.

In the foreign market, we have strengthened our structures so that we can be even closer to our customers and consolidate the ROMI brand in the countries where we operate. These strategic initiatives continue to solidify our position and instill a strong sense of confidence in our ability to seize opportunities, both domestically and internationally.

## Market

The Company holds a prominent position in the market, driven by its notable competitive advantages. Ongoing investments in cutting-edge product development and innovative solutions, alongside an extensive nationwide distribution network, contribute to its market leadership. The Company's unwavering commitment to customer satisfaction is exemplified by the provision of a dedicated in-house technical assistance service, machine rental options, attractive customer credit packages in local currency, and efficient product delivery. As a result, the ROMI brand enjoys a long-standing reputation for excellence and prestige, as recognized and valued by its discerning customers.

### Incoming Orders

| Order Entry (R\$ 000)<br>Gross Values, sales taxes included | 2Q23           | 1Q24           | 2Q24           | Chg.<br>2Q24/1Q24 | Chg.<br>2Q24/2Q23 | 1H23           | 1H24           | Chg.<br>24/23 |
|---|----------------|----------------|----------------|-------------------|-------------------|----------------|----------------|---------------|
| <b>ROMI Machines</b>  | 212,684        | 178,350        | 252,330        | 41.5%             | 18.6%             | 412,397        | 430,680        | 4.4%          |
| <b>Burkhardt+Weber Machines</b>                             | 47,635         | 69,367         | 10,385         | -85.0%            | -78.2%            | 47,635         | 79,752         | 67.4%         |
| <b>Rough and Machined Cast Iron Parts</b>                   | 21,379         | 51,055         | 58,237         | 14.1%             | 172.4%            | 82,055         | 109,291        | 33.2%         |
| <b>Total *</b>  | <b>281,698</b> | <b>298,772</b> | <b>320,952</b> | <b>7.4%</b>       | <b>13.9%</b>      | <b>542,087</b> | <b>619,723</b> | <b>14.3%</b>  |

\* The informed amounts related to incoming orders and order backlog do not include parts and services.

In 2Q24, the ROMI Machines Unit posted an increase of 18.6% in incoming orders in comparison with the same period in 2023. This positive performance was driven by the excellent business performance concluded during Feimec 2024 and by the process of consolidating new business models, such as machine rental and PRODZ fintech. In the foreign market, the current levels of inflation and interest rates and the political instabilities continue to affect investment prospects.

As previously mentioned, the new generations of products, with important technological evolutions in the mechatronic part, in thermal compensation and in connectivity, also allowed the Company to seek competitive alternatives to enable new business to its customers, such as, for example, the rental of machines. In the second quarter of 2024, 98 new machines have been rented or 103 new contracts have been entered into (67 machines in 2Q23 or 81 new contracts), which represent approximately R\$30.1 million (R\$25.6 million in 2Q23). Since the date this solution was launched to the market, in June 2020, 850 machines have been rented or 984 contracts have been entered into, representing R\$266.3 million. Such contracts are effective for 12 to 24 months.

The German subsidiary B+W continued to enter into new businesses in 2Q24, which resulted in new growth of the order backlog.

The Rough and Machined Cast Iron Parts Unit had an increase of 172.4% in incoming orders compared to 2Q23, due to the increase in orders of the commercial automotive and construction segments.

## Order Backlog

| Order Backlog (R\$ 000)<br>Gross Values, sales taxes included | 2Q23           | 1Q24           | 2Q24           | Chg.<br>2Q24/1Q24 | Chg.<br>2Q24/2Q23 |
|---|----------------|----------------|----------------|-------------------|-------------------|
| <b>ROMI Machines</b>  | 271,745        | 236,842        | 271,235        | 14.5%             | -0.2%             |
| <b>Burkhardt+Weber Machines</b>                               | 199,688        | 302,113        | 330,482        | 9.4%              | 65.5%             |
| <b>Rough and Machined Cast Iron Parts</b>                     | 62,966         | 56,340         | 61,170         | 8.6%              | -2.9%             |
| <b>Total *</b>  | <b>534,399</b> | <b>595,295</b> | <b>662,887</b> | <b>11.4%</b>      | <b>24.0%</b>      |

\* The informed amounts related to incoming orders and order backlog do not include parts and services.

In the 2nd quarter of 2024, the order backlog increased by 24.0% compared to the same period in 2023 and 11.4% compared to the backlog at the end of March 2024. This increase was the result of the expansion of the backlog at the ROMI Machines and B+W Machines Units. This volume continues to demonstrate that the business remains solid and has a positive outlook for the coming quarters.

## Net Operating Revenue by Business Unit

The net operating revenue recorded by the Company in 2Q24 reached R\$295.2 million, 4.4% lower than in 2Q23, mainly due to the reduction in revenue from rough and machined cast iron parts for the energy and agricultural segments, and greater concentration of deliveries of B+W Machines in the second half of the year.

| Net Operating Revenue (R\$ 000)           | Quarter        |                |                |                   |                   | Accumulated    |                |               |
|---|----------------|----------------|----------------|-------------------|-------------------|----------------|----------------|---------------|
|   | 2Q23           | 1Q24           | 2Q24           | Chg.<br>2Q24/1Q24 | Chg.<br>2Q24/2Q23 | 1H23           | 1H24           | Chg.<br>24/23 |
| <b>ROMI Machines</b>                      | 202,947        | 132,005        | 220,104        | 66.7%             | 8.5%              | 368,189        | 352,109        | -4.4%         |
| <b>Burkhardt+Weber Machines</b>           | 45,900         | 37,738         | 28,038         | -25.7%            | -38.9%            | 61,523         | 65,776         | 6.9%          |
| <b>Rough and Machined Cast Iron Parts</b> | 59,789         | 38,771         | 47,057         | 21.4%             | -21.3%            | 138,079        | 85,828         | -37.8%        |
| <b>Total</b>                              | <b>308,636</b> | <b>208,514</b> | <b>295,199</b> | <b>41.6%</b>      | <b>-4.4%</b>      | <b>567,791</b> | <b>503,713</b> | <b>-11.3%</b> |

## ROMI MACHINES

This Business Unit's net operating revenue showed a significant recovery and reached R\$220.1 million in 2Q24, with a growth of 8.5% compared to 2Q23, reflecting the growth in the volume of orders obtained in the first half of 2024, as previously mentioned.

## BURKHARDT+WEBER MACHINES

The revenue of German subsidiary B+W, in Reais, reached a total of R\$28.0 million in 2Q24, a decrease of 38.9% when compared to 2Q23. This decrease is due to the fact that B+W's deliveries are concentrated in the second half of the year and, mainly, in the last quarter of 2024.

## ROUGH AND MACHINED CAST IRON PARTS

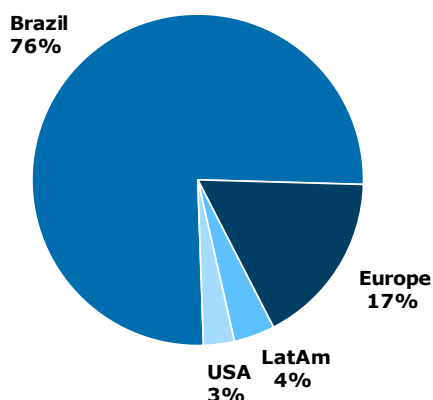
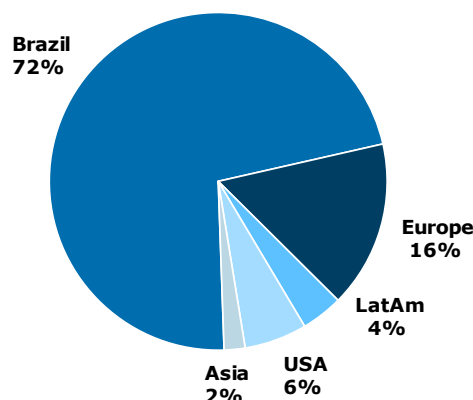
The net operating revenue of this Business Unit was R\$47.1 million in 2Q24, which represents a volume 21.3% lower compared to 2Q23, mainly due to the reduction in the business related to rough and machined cast iron parts for the agricultural machinery sector.

10



## Net Operating Revenue per Geographical Region

The domestic market accounted for 72% of ROMI's consolidated revenue in 1H24 (76% in 1H23). When considering the revenue generated from foreign markets, which includes sales by ROMI subsidiaries abroad (China, France, Germany, Italy, Mexico, Spain, United Kingdom and United States) as well as direct sales to other markets, the distribution of ROMI's consolidated revenue by geographical region was as follows:

**1H23**

**1H24**


The following shows the foreign market revenue, in Reais (R\$) and in US dollars (US\$):

| Foreign Sales            | Quarter |      |      |                   |                   | Accumulated |       |               |
|--------------------------|---------|------|------|-------------------|-------------------|-------------|-------|---------------|
|                          | 2Q23    | 1Q24 | 2Q24 | Chg.<br>2Q24/1Q24 | Chg.<br>2Q24/2Q23 | 1H23        | 1H24  | Chg.<br>24/23 |
| Net Sales (R\$ million)  | 86.2    | 71.9 | 70.6 | -1.8%             | -18.1%            | 139.5       | 142.5 | 2.2%          |
| Net Sales (US\$ million) | 17.1    | 14.4 | 13.7 | -4.9%             | -19.9%            | 27.5        | 28.1  | 2.2%          |

## Gross and Operating Margins

The gross margin obtained in 2Q24 was 28.6%, a decrease of 1.1 p.p compared to 2Q23, mainly due to the significant reduction in the revenue volume of the B+W Machines and Rough and Machined Cast Iron Parts Units. The reduction in revenue volume in the period impacted the adjusted operating margin (adjusted EBIT), which fell 2.7 p.p. in the same period.

| Gross Margin                       | Quarter      |              |              |                   |                   | Accumulated  |              |                      |
|------------------------------------|--------------|--------------|--------------|-------------------|-------------------|--------------|--------------|----------------------|
|                                    | 2Q23         | 1Q24         | 2Q24         | Chg.<br>2Q24/1Q24 | Chg.<br>2Q24/2Q23 | 1H23         | 1H24         | Chg. pp<br>2024/2023 |
| ROMI Machines                      | 37.6%        | 43.2%        | 37.1%        | (6.1)             | (0.5)             | 42.5%        | 39.4%        | (3.1)                |
| Burkhardt+Weber Machines           | 15.2%        | 26.4%        | 1.7%         | (24.7)            | (13.5)            | 13.5%        | 15.9%        | 2.4                  |
| Rough and Machined Cast Iron Parts | 13.7%        | -16.5%       | 4.7%         | 21.2              | (9.0)             | 9.1%         | -4.9%        | (14.0)               |
| <b>Total</b>                       | <b>29.7%</b> | <b>29.1%</b> | <b>28.6%</b> | <b>(0.5)</b>      | <b>(1.1)</b>      | <b>31.2%</b> | <b>28.8%</b> | <b>(2.4)</b>         |

| EBIT Margin - Adjusted (*)         | Quarter     |             |             |                   |                   | Accumulated  |             |                      |
|------------------------------------|-------------|-------------|-------------|-------------------|-------------------|--------------|-------------|----------------------|
|                                    | 2Q23        | 1Q24        | 2Q24        | Chg.<br>2Q24/1Q24 | Chg.<br>2Q24/2Q23 | 1H23         | 1H24        | Chg. pp<br>2024/2023 |
| ROMI Machines                      | 16.1%       | 13.7%       | 15.3%       | 1.6               | (0.8)             | 21.0%        | 14.7%       | (6.3)                |
| Burkhardt+Weber Machines           | -7.3%       | -0.4%       | -36.2%      | (35.7)            | (28.9)            | -19.5%       | -15.7%      | 3.8                  |
| Rough and Machined Cast Iron Parts | -4.2%       | -35.7%      | -12.3%      | 23.4              | (8.0)             | -5.7%        | -22.9%      | (17.2)               |
| <b>Total</b>                       | <b>8.7%</b> | <b>2.0%</b> | <b>6.0%</b> | <b>4.0</b>        | <b>(2.7)</b>      | <b>10.1%</b> | <b>4.4%</b> | <b>(5.7)</b>         |

(\*) **2Q23, 1Q24, and 2Q24:** EBIT and EBITDA are adjusted by the amounts of R\$6,806, R\$9,106, and R\$6,346 respectively; and profit by the amounts of R\$6,589, R\$8,821, and R\$6,149 respectively, related to the recognition of the impacts of the Vila Romi Residence project. **1H23:** EBIT and EBITDA are adjusted by the amount of R\$13,084; and profit by the amount of R\$12,667, referring to the recognition of the impacts of the Vila Romi Residence project. **1H24:** EBIT and EBITDA are adjusted by the amount of R\$15,452; and profit by the amount of R\$14,970, referring to the recognition of the impacts of the Vila Romi Residence project.

## ROMI MACHINES

The gross margin of this Business Unit in 2Q24 reached 37.1%, remaining solid and at a high level, with a greater presence of revenues from the rental machine business. The resumption of usual revenue levels also allowed the recovery of the operating margin which, in 2Q24, reached a level similar to that obtained in 2Q23.

## BURKHARDT+WEBER MACHINES

Due to the strong seasonality in revenues, which are concentrated in the last quarter of the year, the B+W Unit posted a reduction in its net operating revenue in 2Q24. As a result, in the second quarter of 2024, the company's gross and operating margins decreased by 13.5 and 28.9 percentage points, respectively, compared to the same period in 2023.

## ROUGH AND MACHINED CAST IRON PARTS

In 2Q24, the gross margin of this Business Unit decreased by 9.0 p.p. compared to 2Q23, and its operating margin (EBIT) decreased by 8.0 p.p. in the same comparison period. This reduction is due to the drop in revenue, mainly for customers from the agricultural segment, as this business unit has significant fixed costs.

## EBITDA and EBITDA Margin

In 2Q24, the operating cash generation as measured by adjusted EBITDA amounted to R\$33.3 million, representing an adjusted EBITDA margin of 11.3% in the quarter, as shown in the table below:

| Reconciliation of<br>Net Income to EBITDA<br>(R\$ 000) | Quarter        |                |                |                   |                   | Accumulated    |                |                   |
|--|----------------|----------------|----------------|-------------------|-------------------|----------------|----------------|-------------------|
|  | 2Q23           | 1Q24           | 2Q24           | Chg.<br>2Q24/1Q24 | Chg.<br>2Q24/2Q23 | 1H23           | 1H24           | Chg.<br>2024/2023 |
| <b>Net Income</b>                                      | <b>32,625</b>  | <b>17,981</b>  | <b>31,018</b>  | 72.5%             | -4.9%             | <b>68,755</b>  | <b>48,999</b>  | -28.7%            |
| Income tax and social contributions                    | 1,998          | (1,768)        | 199            | -111.3%           | -90.0%            | 7,216          | (1,569)        | -121.7%           |
| Net Financial Income                                   | (1,062)        | (3,009)        | (7,028)        | 133.6%            | 561.8%            | (5,365)        | (10,037)       | 87.1%             |
| Depreciation and amortization                          | 14,477         | 14,113         | 15,425         | 9.3%              | 6.5%              | 29,103         | 29,538         | 1.5%              |
| <b>EBITDA</b>  | <b>48,038</b>  | <b>27,317</b>  | <b>39,614</b>  | 45.0%             | -17.5%            | <b>99,709</b>  | <b>66,931</b>  | -32.9%            |
| <b>EBITDA Margin</b>                                   | 15.6%          | 13.1%          | 13.4%          |                   |                   | 17.6%          | 13.3%          | (4.3)             |
| <b>EBITDA - Adjusted (*)</b>                           | <b>41,232</b>  | <b>18,211</b>  | <b>33,268</b>  | 82.7%             | -19.3%            | <b>86,625</b>  | <b>51,479</b>  | -40.6%            |
| <b>EBITDA Margin - Adjusted (*)</b>                    | 13.4%          | 8.7%           | 11.3%          |                   |                   | 15.3%          | 10.2%          | (5.0)             |
| <b>Total Net Operating Revenue</b>                     | <b>308,636</b> | <b>208,514</b> | <b>295,199</b> | <b>41.6%</b>      | <b>-4.4%</b>      | <b>567,791</b> | <b>503,713</b> | <b>-11.3%</b>     |

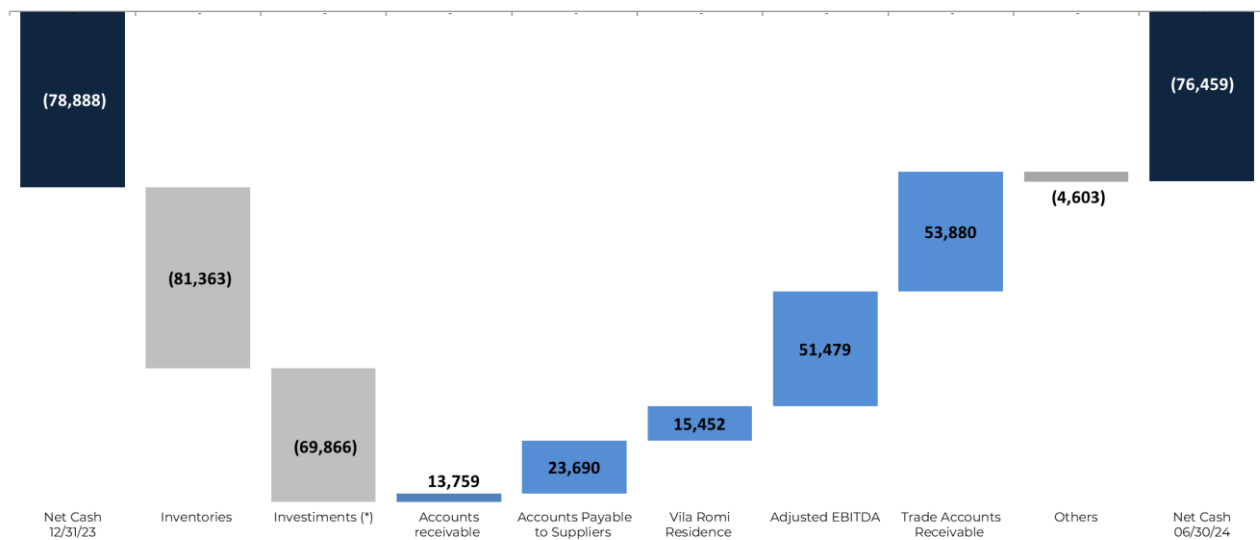
(\*) **2Q23, 1Q24, and 2Q24**: EBIT and EBITDA are adjusted by the amounts of R\$6,806, R\$9,106, and R\$6,346 respectively; and profit by the amounts of R\$6,589, R\$8,821, and R\$6,149 respectively, related to the recognition of the impacts of the Vila Romi Residence project. **1H23**: EBIT and EBITDA are adjusted by the amount of R\$13,084; and profit by the amount of R\$12,667, referring to the recognition of the impacts of the Vila Romi Residence project. **1H24**: EBIT and EBITDA are adjusted by the amount of R\$15,452; and profit by the amount of R\$14,970, referring to the recognition of the impacts of the Vila Romi Residence project.

## Adjusted Profit for the Period

The adjusted profit for 2Q24 was R\$24.9 million, a decrease of 4.5% compared to 2Q23.

## Evolution of Net Cash (Debt) Position

The main changes in net cash position during the first half of 2024, in thousands of reais, are described below:



\*The balances recognized under "Investments" are net of the impacts recognized in accordance with CPC 06 (R2) - Leases, equivalent to international standard IFRS 16 - Leases.

In the first half of 2024, the net cash position had the following variations:

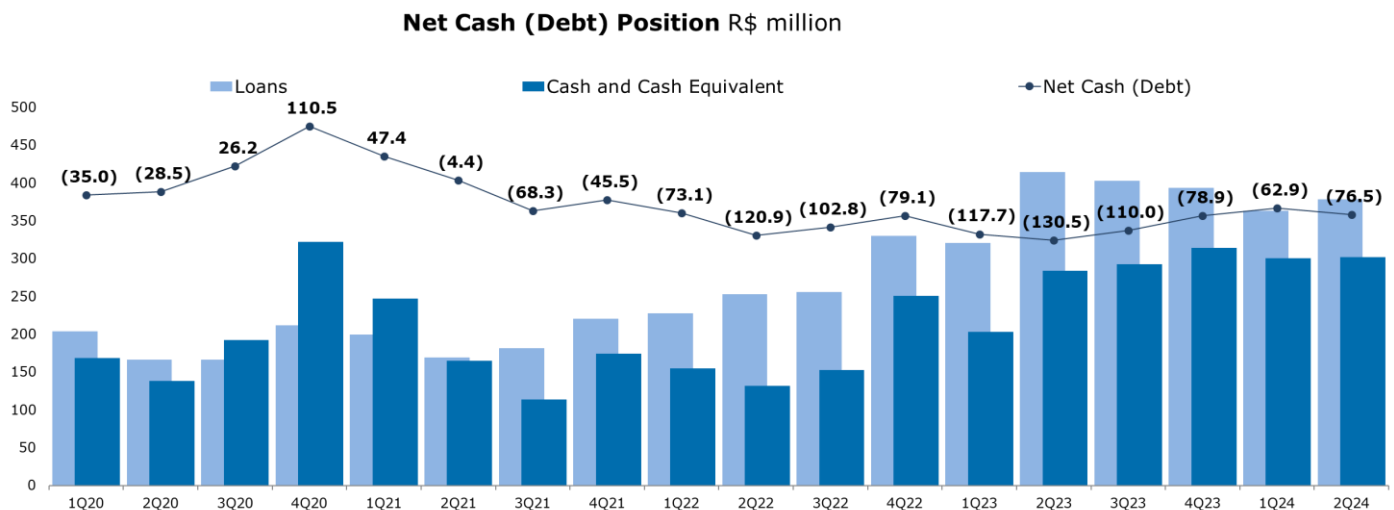
- The investments made in the first half of 2024 were focused on enhancing the maintenance, productivity, flexibility and competitiveness of the other manufacturing facilities, with particular emphasis on the new machine rental business;
- The increase in inventories refers to the adjustment to the current level of the order backlog, mainly at the B+W Machines Unit, which showed growth in incoming orders and order backlog.
- Increase in the customer advance account due to the higher volume of new orders in the B+W Unit and, consequently, the order backlog.

## Financial Position

The Company's borrowings are used mainly for investments in the modernization of its manufacturing facilities, research and development of new products, and financing of exports and imports. As at June 30, 2024, the amount of financing in local currency was R\$204.7 million, and in foreign currency R\$173.8 million, totaling R\$378.5 million, of which R\$160.8 million maturing in up to 12 months.

Short-term investments are made with prime institutions with low credit risk and their yield is mainly linked to the Interbank Certificate of Deposit (CDI). The consolidated net cash position as at June 30, 2024 was negative by R\$76.5 million.

As at June 30, 2024, the Company recorded R\$302 million as cash and cash equivalents and short-term investments.

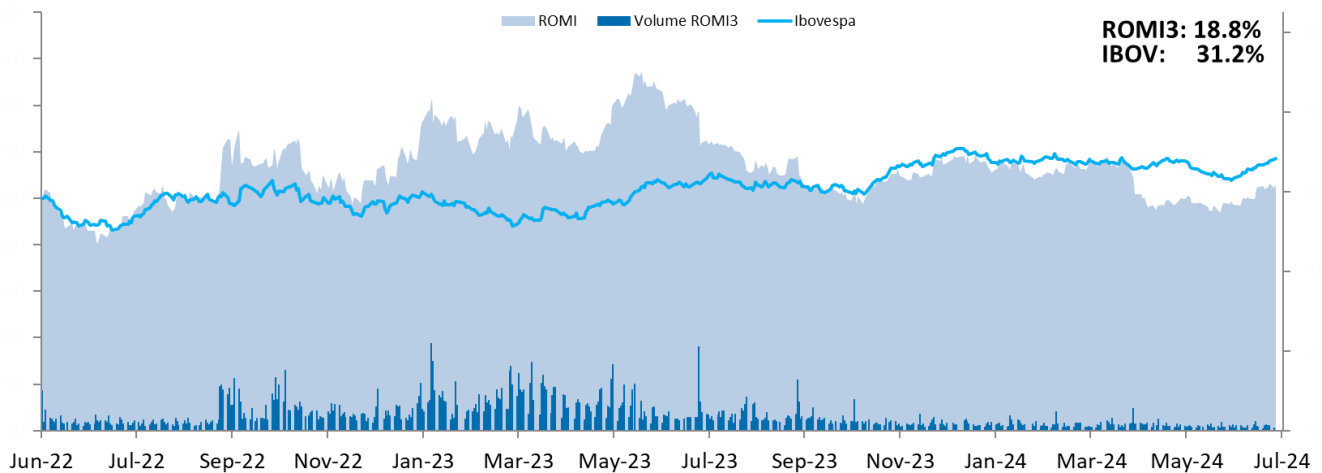


The balances recorded under "Finame Manufacturer Financing" are not used in the calculation of the Company's net debt. As at June 30, 2024, the Company did not have any derivative transactions.

## Capital Markets

### Share Performance ROMI3 x Ibovespa

Period: June 30, 2022 to June 15, 2024



**Note:** The performance of ROMI3 shares shown in the graph considers the retroactive calculation of the impact of bonuses that occurred in October 2022, March 2023, and March 2024 to reflect the new number of shares outstanding after these events.

On July 15, 2024 the Company's common shares (ROMI3), which were quoted at R\$11.12, posted valuation of 18.8% since June 30, 2022 and devaluation of 10.3% since March 28, 2024. The Bovespa Index (Ibovespa) went up 31.2% and 0.9%, respectively, in the same periods.

The Company's market capitalization on July 15, 2024 was R\$1,036,06 million. The average daily trading volume during 2Q24 was R\$2.7 million.

## Vila Romi Residence

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In April 2022, through the subsidiary Rominor Empreendimentos Imobiliários Ltda. ("Rominor Empreendimentos"), there was the launch of the closed subdivision Vila Romi Residence, which has 350 lots between 300m<sup>2</sup> and 884m<sup>2</sup>, whose delivery and completion forecast is by the end of 2024. Currently, 343 lots have been sold, with the General Sales Value ("GSV") estimated at around R\$133 million. The interest of Rominor Empreendimentos, a wholly-owned subsidiary of the Company in this project, is 50% of GSV.

The payment terms vary from cash up to 10 years of direct financing, with 10% of the total land value being mandatory. The financing installments are monetarily adjusted by the IPCA, plus 12% interest per year. In cases where the land was financed, the property itself appears as a guarantee for the payment of the installments.

As of the date of these interim financial statements, the subsidiary Rominor Empreendimentos had received approximately R\$51.6 million (amount plus monetary adjustment and interest), of which R\$33.5 million are recorded under trade accounts receivable, in current assets.

Management, based on CPC47 - Revenue from Contracts with Customers and the applicable CVM rules, adopted as a criterion for the recognition of the enterprise's revenue the Percentage of Completion (POC) methodology, where revenue and the respective costs are recognized in profit or loss in proportion to the percentage of completion of the infrastructure works, through measurement reports issued monthly.

As at June 30, 2024, the percentage of completion of the works was 100% (90.92% as at March 31, 2024), according to the aforementioned construction measurement report, which resulted in the following impacts on the financial statements:

- (i) **Net operating revenue/EBIT/EBITDA:** R\$ 6.3 million (R\$9.1 million in 1Q24); and
- (ii) **Profit for the period:** R\$6.1 million (R\$8.8 million in 1Q24).

## Consolidated Balance Sheet

### Consolidated Balance Sheet

IFRS (R\$ 000)

|   | 06/30/23         | 03/31/24         | 06/30/24         | LIABILITIES AND SHAREHOLDER'S EQUITY              |                  |                  |
|---|------------------|------------------|------------------|---|------------------|------------------|
|   | 06/30/23         | 03/31/24         | 06/30/24         | 06/30/23  | 03/31/24         | 06/30/24         |
| <b>ASSETS</b>                                 |                  |                  |                  | <b>CURRENT</b>                                    |                  |                  |
| <b>CURRENT</b>                                | <b>1,410,441</b> | <b>1,386,561</b> | <b>1,451,674</b> | <b>611,364</b>                                    | <b>615,048</b>   | <b>706,317</b>   |
| Cash and Cash equivalents                     | 247,248          | 239,768          | 285,288          | 134,781   | 146,301          | 160,802          |
| Financial investments                         | 36,789           | 61,100           | 16,734           | 161,602   | 159,163          | 156,219          |
| Trade accounts receivable                     | 185,205          | 191,480          | 203,412          | 100,832   | 81,987           | 103,818          |
| Trade accounts receivable - PRODZ financing   |                  | 36,899           | 43,038           | 45,861  | 32,633           | 44,683           |
| Onlending of Finame manufacturer financing    | 170,319          | 169,513          | 169,367          | 10,310  | 8,313            | 16,540           |
| Inventories                                   | 711,012          | 646,105          | 688,371          | 109,203   | 136,827          | 163,690          |
| Recoverable taxes                             | 36,675           | 21,374           | 22,910           | 2,685   | 263              | 1,549            |
| Other receivables                             | 23,193           | 20,322           | 22,554           | 16,496  | 9,417            | 18,637           |
| <b>NON CURRENT</b>                            | <b>372,371</b>   | <b>345,773</b>   | <b>364,844</b>   | <b>554,861</b>                                    | <b>465,577</b>   | <b>465,604</b>   |
| Trade accounts receivable                     | 32,016           | 2,838            | 6,194            | 279,780   | 217,474          | 217,679          |
| Trade accounts receivable - PRODZ financing   | -                | 29,085           | 39,099           | 237,888   | 208,902          | 205,191          |
| Onlending of Finame manufacturer financing    | 237,779          | 209,815          | 207,542          | 33,026  | 33,141           | 36,304           |
| Recoverable taxes                             | 58,620           | 61,632           | 62,770           | 411   | 403              | 401              |
| Deferred income and social contribution taxes | 24,113           | 20,012           | 25,174           | 3,756   | 5,657            | 6,029            |
| Judicial Deposits                             | 12,135           | 12,143           | 12,131           |   |                  |                  |
| Other receivables                             | 7,709            | 10,248           | 11,934           |   |                  |                  |
| <b>INVESTMENTS</b>                            |                  |                  |                  | <b>1,155,813</b>                                  | <b>1,080,625</b> | <b>1,171,921</b> |
| Property, Plant and Equipment                 | 431,391          | 468,183          | 491,231          | <b>1,107,182</b>                                  | <b>1,177,374</b> | <b>1,196,713</b> |
| Investment Properties                         | 15,251           | 15,183           | 15,183           | 904,772   | 988,470          | 988,470          |
| Intangible assets                             | 45,668           | 43,862           | 47,368           | 134,722   | 118,843          | 128,329          |
|   |                  |                  |                  | 67,688  | 70,061           | 79,914           |
|   | <b>832,666</b>   | <b>873,001</b>   | <b>918,626</b>   | <b>1,716</b>                                      | <b>1,563</b>     | <b>1,666</b>     |
| <b>TOTAL ASSETS</b>                           | <b>2,275,123</b> | <b>2,259,562</b> | <b>2,370,300</b> | <b>1,108,898</b>                                  | <b>1,178,937</b> | <b>1,198,379</b> |
|   |                  |                  |                  | <b>TOTAL SHAREHOLDER'S EQUITY</b>                 |                  |                  |
|   |                  |                  |                  | <b>TOTAL LIABILITIES AND SHAREHOLDER'S EQUITY</b> | <b>2,275,123</b> | <b>2,259,562</b> |
|   |                  |                  |                  |   | <b>2,259,562</b> | <b>2,370,300</b> |



## Consolidated Income Statement

| Consolidated Income Statement<br>IFRS (R\$ 000)                        | 2Q23                                     | 1Q24            | 2Q24            | Chg.<br>2Q24/1Q24 | Chg.<br>2Q24/2Q23 | 1H23             | 1H24             | Chg.<br>2024/2023 |
|--|--|-----------------|-----------------|-------------------|-------------------|------------------|------------------|-------------------|
| <b>Net Operating Revenue</b>   | <b>308,636</b>                           | <b>208,514</b>  | <b>295,199</b>  | 41.6%             | -4.4%             | <b>567,791</b>   | <b>503,713</b>   | <b>-11.3%</b>     |
| Cost of Goods Sold   | (217,089)                                | (147,889)       | (210,917)       | 42.6%             | -2.8%             | (390,467)        | (358,806)        | -8.1%             |
| <b>Gross Profit</b>  | <b>91,547</b>                            | <b>60,625</b>   | <b>84,282</b>   | <b>39.0%</b>      | <b>-7.9%</b>      | <b>177,324</b>   | <b>144,907</b>   | <b>-18.3%</b>     |
|  | <i>Gross Margin %</i>                    | <i>29.1%</i>    | <i>28.6%</i>    |                   |                   | <i>31.2%</i>     | <i>28.8%</i>     |                   |
| <b>Operating revenues (expenses)</b>                                   | <b>(57,986)</b>                          | <b>(47,421)</b> | <b>(60,093)</b> | <b>26.7%</b>      | <b>3.6%</b>       | <b>(106,718)</b> | <b>(107,514)</b> | <b>0.7%</b>       |
| Selling expenses   | (28,915)                                 | (23,399)        | (30,200)        | 29.1%             | 4.4%              | (54,336)         | (53,599)         | -1.4%             |
| Research and development expenses                                      | (8,472)                                  | (7,060)         | (8,423)         | 19.3%             | -0.6%             | (16,153)         | (15,483)         | -4.1%             |
| General and administrative expenses                                    | (25,380)                                 | (23,860)        | (23,902)        | 0.2%              | -5.8%             | (45,970)         | (47,762)         | 3.9%              |
| Management profit sharing and compensation                             | (3,475)                                  | (2,703)         | (3,717)         | 37.5%             | 7.0%              | (6,992)          | (6,420)          | -8.2%             |
| Other operating income, net  | 8,256                                    | 9,601           | 6,149           | -36.0%            | -25.5%            | 16,733           | 15,750           | -5.9%             |
| <b>Operating Income (loss) before Financial Results</b>                | <b>33,561</b>                            | <b>13,204</b>   | <b>24,189</b>   | <b>83.2%</b>      | <b>-27.9%</b>     | <b>70,606</b>    | <b>37,393</b>    | <b>-47.0%</b>     |
|  | <i>Operating Margin %</i>                | <i>6.3%</i>     | <i>8.2%</i>     |                   |                   | <i>12.4%</i>     | <i>7.4%</i>      |                   |
| <b>Operating Income (loss) before Financial Results - Adjusted (*)</b> | <b>26,755</b>                            | <b>4,098</b>    | <b>17,843</b>   | <b>335.4%</b>     | <b>-33.3%</b>     | <b>57,522</b>    | <b>21,941</b>    | <b>-61.9%</b>     |
|  | <i>Operating Margin % - Adjusted (*)</i> | <i>2.0%</i>     | <i>6.0%</i>     |                   |                   | <i>10.1%</i>     | <i>4.4%</i>      |                   |
| <b>Financial Results, Net</b>  | <b>1,062</b>                             | <b>3,009</b>    | <b>7,028</b>    | <b>133.6%</b>     | <b>561.8%</b>     | <b>5,365</b>     | <b>10,037</b>    | <b>87.1%</b>      |
| Financial income   | 7,223                                    | 7,566           | 9,284           | 22.7%             | 28.5%             | 17,014           | 16,850           | -1.0%             |
| Financial expenses   | (6,677)                                  | (5,808)         | (5,587)         | -3.8%             | -16.3%            | (12,714)         | (11,395)         | -10.4%            |
| Exchange gain (loss), net  | 516                                      | 1,251           | 3,331           | 166.3%            | 545.5%            | 1,065            | 4,582            | 330.2%            |
| <b>Operations Operating Income</b>                                     | <b>34,623</b>                            | <b>16,213</b>   | <b>31,217</b>   | <b>92.5%</b>      | <b>-9.8%</b>      | <b>75,971</b>    | <b>47,430</b>    | <b>-37.6%</b>     |
| Income tax and social contribution                                     | (1,998)                                  | 1,768           | (199)           | -111.3%           | -90.0%            | (7,216)          | 1,569            | -121.7%           |
| <b>Net Income</b>  | <b>32,625</b>                            | <b>17,981</b>   | <b>31,018</b>   | <b>72.5%</b>      | <b>-4.9%</b>      | <b>68,755</b>    | <b>48,999</b>    | <b>-28.7%</b>     |
|  | <i>Net Margin %</i>                      | <i>8.6%</i>     | <i>10.5%</i>    |                   |                   | <i>12.1%</i>     | <i>9.7%</i>      |                   |
| <b>Net income - Adjusted (*)</b>                                       | <b>26,036</b>                            | <b>9,160</b>    | <b>24,869</b>   | <b>171.5%</b>     | <b>-4.5%</b>      | <b>56,088</b>    | <b>34,029</b>    | <b>-39.3%</b>     |
|  | <i>Net Margin % - Adjusted (*)</i>       | <i>4.4%</i>     | <i>8.4%</i>     |                   |                   | <i>9.9%</i>      | <i>6.8%</i>      |                   |
| <b>Net profit concerning:</b>  |  |                 |                 |                   |                   |                  |                  |                   |
| Controlling interests  | 32,497                                   | 17,874          | 30,915          | 73.0%             | -4.9%             | 68,496           | 48,789           | -28.8%            |
| Non controlling interests  | 128                                      | 107             | 103             | -3.7%             | -19.5%            | 260              | 210              | -19.2%            |
| <b>EBITDA</b>  | <b>48,038</b>                            | <b>27,317</b>   | <b>39,614</b>   | <b>45.0%</b>      | <b>-17.5%</b>     | <b>99,709</b>    | <b>66,931</b>    | <b>-32.9%</b>     |
| Profit for the period  | 32,625                                   | 17,981          | 31,018          | 72.5%             | -4.9%             | 68,755           | 48,999           | -28.7%            |
| Income tax and social contribution                                     | 1,998                                    | (1,768)         | 199             | -111.3%           | -90.0%            | 7,216            | (1,569)          | -121.7%           |
| Financial result, net  | (1,062)                                  | (3,009)         | (7,028)         | 133.6%            | 561.8%            | (5,365)          | (10,037)         | 87.1%             |
| Depreciation and amortization  | 14,477                                   | 14,113          | 15,425          | 9.3%              | 6.5%              | 29,103           | 29,538           | 1.5%              |
|  | <i>EBITDA Margin %</i>                   | <i>13.1%</i>    | <i>13.4%</i>    |                   |                   | <i>17.6%</i>     | <i>13.3%</i>     |                   |
| <b>EBITDA - Adjusted (*)</b>   | <b>41,232</b>                            | <b>18,211</b>   | <b>33,268</b>   | <b>82.7%</b>      | <b>-19.3%</b>     | <b>86,625</b>    | <b>51,479</b>    | <b>-40.6%</b>     |
|  | <i>EBITDA Margin % - Adjusted (*)</i>    | <i>8.7%</i>     | <i>11.3%</i>    |                   |                   | <i>15.3%</i>     | <i>10.2%</i>     |                   |
| Nº of shares in capital stock (th)                                     | 88,734                                   | 93,171          | 93,171          |                   |                   | 88,734           | 93,171           |                   |
| Profit per share - R\$   | 0.37                                     | 0.19            | 0.33            |                   |                   | 0.77             | 0.52             | -32.2%            |

(\*) **2Q23, 1Q24, and 2Q24:** EBIT and EBITDA are adjusted by the amounts of R\$6,806, R\$9,106, and R\$6,346 respectively; and profit by the amounts of R\$6,589, R\$8,821, and R\$6,149 respectively, related to the recognition of the impacts of the Vila Romi Residence project. **1H23:** EBIT and EBITDA are adjusted by the amount of R\$13,084; and profit by the amount of R\$12,667, referring to the recognition of the impacts of the Vila Romi Residence project. **1H24:** EBIT and EBITDA are adjusted by the amount of R\$15,452; and profit by the amount of R\$14,970, referring to the recognition of the impacts of the Vila Romi Residence project.

## Consolidated Cash Flow Statement

IFRS (R\$ 000)

|  | 2Q23            | 1Q24            | 2Q24            |
|--|-----------------|-----------------|-----------------|
| <b>Cash from operating activities</b>                          |                 |                 |                 |
| <b>Net Income before taxation</b>                              | <b>34,623</b>   | <b>16,213</b>   | <b>31,217</b>   |
| Financial expenses and exchange gain                           | 1,380           | 3,607           | (995)           |
| Depreciation and amortization                                  | 14,477          | 14,113          | 15,425          |
| Allowance for doubtful accounts and other receivables          | 508             | 779             | 779             |
| Proceeds from sale of fixed assets and intangibles             | (6,897)         | (7,085)         | (10,172)        |
| Provision for inventory realization                            | (1,525)         | (178)           | 130             |
| Reserve for contingencies                                      | 50              | 1,556           | (584)           |
| Trade accounts receivable                                      | 3,893           | 21,422          | (19,653)        |
| Onlending of Finame manufacturer financing                     | (790)           | 52,784          | 1,627           |
| Inventories  | 4,804           | (39,007)        | (42,405)        |
| Recoverable taxes, net   | 6,578           | (8,782)         | (12,425)        |
| Judicial deposits  | 77              | 7               | 12              |
| Other receivables  | (2,631)         | (2,652)         | (1,175)         |
| Trade accounts payable   | (21,234)        | 1,527           | 20,100          |
| Payroll and related taxes                                      | 10,798          | (6,432)         | 12,050          |
| Taxes payable  | (417)           | (6,686)         | 13,092          |
| Advances from customers  | (16,153)        | 27,017          | 26,863          |
| Other payables   | 2,267           | (1,650)         | 3,399           |
| <b>Cash provided by (used in) operating activities</b>         | <b>29,808</b>   | <b>66,553</b>   | <b>37,202</b>   |
| Income tax and social contribution paid                        | (7,591)         | (243)           | (387)           |
| <b>Net Cash provided by (used in) operating activities</b>     | <b>22,217</b>   | <b>66,310</b>   | <b>36,815</b>   |
| Financial Investments  | (14,427)        | (29,034)        | 44,366          |
| Purchase of fixed assets                                       | (31,018)        | (33,538)        | (44,878)        |
| Sales of fixed assets  | 14,224          | 15,815          | 23,985          |
| Purchase of intangible assets                                  | (181)           | (14)            | 3               |
| <b>Net cash Used in Investing Activities</b>                   | <b>(31,402)</b> | <b>(46,771)</b> | <b>23,476</b>   |
| Interest on capital paid                                       | (18,548)        | (376)           | (9,123)         |
| New loans and financing  | 102,910         | 60,302          | 7,748           |
| Payments of loans and financing                                | (10,207)        | (90,893)        | (1,077)         |
| Interests paid (including Finame manufacturer financing)       | (12,943)        | (12,205)        | (11,913)        |
| New loans in Finame manufacturer                               | 60,187          | 24,347          | 44,508          |
| Payment of Finame manufacturer financing                       | (45,423)        | (41,708)        | (43,850)        |
| <b>Net Cash provided by (used in) Financing Activities</b>     | <b>75,976</b>   | <b>(60,532)</b> | <b>(13,707)</b> |
| <b>Increase (decrease) in cash and cash equivalents</b>        | <b>66,791</b>   | <b>(40,993)</b> | <b>46,584</b>   |
| Exchange variation changes on cash and cash equivalents abroad | (531)           | (1,657)         | (1,064)         |
| <b>Cash and cash equivalents - beginning of period</b>         | <b>180,990</b>  | <b>282,418</b>  | <b>239,768</b>  |
| <b>Cash and cash equivalents - end of period</b>               | <b>247,248</b>  | <b>239,768</b>  | <b>285,288</b>  |

## Attachment I – Income Statement by Business Unit

### Income Statement by Business Units - 2Q24

| R\$ 000   | ROMI<br>Machines                         | Burkhardt +<br>Weber<br>Machines | Rough and<br>Machined Cast<br>Iron Parts | Total           |
|---|--|----------------------------------|--|-----------------|
| <b>Net Operating Revenue</b>                                  | <b>220,104</b>                           | <b>28,038</b>                    | <b>47,057</b>                            | <b>295,199</b>  |
| <b>Cost of Sales and Services</b>                             | (118,803)                                | (27,562)                         | (64,552)                                 | (210,917)       |
| Business Units Transfers                                      | 794                                      | -                                | 20,515                                   | 21,308          |
| Business Units Transfers                                      | (20,515)                                 | -                                | (794)                                    | (21,308)        |
| <b>Gross Profit</b>   | <b>81,580</b>                            | <b>476</b>                       | <b>2,226</b>                             | <b>84,282</b>   |
|   | <b>Gross Margin %</b>                    | <b>1.7%</b>                      | <b>4.7%</b>                              | <b>28.6%</b>    |
| <b>Operating Expenses</b>                                     | <b>(47,811)</b>                          | <b>(10,620)</b>                  | <b>(8,008)</b>                           | <b>(66,439)</b> |
| Selling   | (24,474)                                 | (3,932)                          | (1,794)                                  | (30,200)        |
| General and Administrative                                    | (13,729)                                 | (6,688)                          | (3,485)                                  | (23,902)        |
| Research and Development                                      | (6,766)                                  | -                                | (1,657)                                  | (8,423)         |
| Management profit sharing                                     | (2,645)                                  | -                                | (1,072)                                  | (3,717)         |
| Other operating revenue                                       | (197)                                    | -                                | -  | (197)           |
| <b>Operating loss before Financial Results - Adjusted (*)</b> | <b>33,769</b>                            | <b>(10,144)</b>                  | <b>(5,782)</b>                           | <b>17,843</b>   |
|   | <b>Operating Margin % - Adjusted (*)</b> | <b>15.3%</b>                     | <b>-36.2%</b>                            | <b>6.0%</b>     |
| Depreciation and amortization                                 | 10,091                                   | 1,791                            | 3,543                                    | 15,425          |
| <b>EBITDA - Adjusted (*)</b>                                  | <b>43,860</b>                            | <b>(8,353)</b>                   | <b>(2,240)</b>                           | <b>33,268</b>   |
|   | <b>EBITDA Margin % - Adjusted (*)</b>    | <b>19.9%</b>                     | <b>-29.8%</b>                            | <b>11.3%</b>    |

### Income Statement by Business Units - 2Q23

| R\$ 000   | ROMI<br>Machines                         | Burkhardt +<br>Weber<br>Machines | Rough and<br>Machined Cast<br>Iron Parts | Total           |
|---|--|----------------------------------|--|-----------------|
| <b>Net Operating Revenue</b>                                  | <b>202,947</b>                           | <b>45,900</b>                    | <b>59,789</b>                            | <b>308,636</b>  |
| <b>Cost of Sales and Services</b>                             | (102,926)                                | (38,915)                         | (75,248)                                 | (217,089)       |
| Business Units Transfers                                      | 768                                      | -                                | 24,436                                   | 25,204          |
| Business Units Transfers                                      | (24,436)                                 | -                                | (768)                                    | (25,204)        |
| <b>Gross Profit</b>   | <b>76,353</b>                            | <b>6,985</b>                     | <b>8,209</b>                             | <b>91,547</b>   |
|   | <b>Gross Margin %</b>                    | <b>15.2%</b>                     | <b>13.7%</b>                             | <b>29.7%</b>    |
| <b>Operating Expenses</b>                                     | <b>(43,694)</b>                          | <b>(10,348)</b>                  | <b>(10,750)</b>                          | <b>(64,792)</b> |
| Selling   | (23,529)                                 | (3,637)                          | (1,749)                                  | (28,915)        |
| General and Administrative                                    | (13,082)                                 | (6,711)                          | (5,587)                                  | (25,380)        |
| Research and Development                                      | (6,321)                                  | -                                | (2,151)                                  | (8,472)         |
| Management profit sharing                                     | (2,212)                                  | -                                | (1,263)                                  | (3,475)         |
| Other operating revenue                                       | 1,450                                    | -                                | -  | 1,450           |
| <b>Operating loss before Financial Results - Adjusted (*)</b> | <b>32,659</b>                            | <b>(3,363)</b>                   | <b>(2,541)</b>                           | <b>26,755</b>   |
|   | <b>Operating Margin % - Adjusted (*)</b> | <b>16.1%</b>                     | <b>-7.3%</b>                             | <b>8.7%</b>     |
| Depreciation and amortization                                 | 8,064                                    | 2,591                            | 3,822                                    | 14,477          |
| <b>EBITDA - Adjusted (*)</b>                                  | <b>40,722</b>                            | <b>(772)</b>                     | <b>1,282</b>                             | <b>41,232</b>   |
|   | <b>EBITDA Margin % - Adjusted (*)</b>    | <b>20.1%</b>                     | <b>-1.7%</b>                             | <b>13.4%</b>    |

(\*) 2Q23 and 2Q24: EBIT and EBITDA are adjusted by the amounts of R\$6,806 and R\$6,346 respectively, related to the recognition of the impacts of the Vila Romi Residence project.

## Income Statement by Business Units - 1H24

| R\$ 000   | ROMI<br>Machines                         | Burkhardt<br>+ Weber | Raw and<br>Machined Cast<br>Iron Parts | Total            |
|---|--|----------------------|--|------------------|
| <b>Net Operating Revenue</b>                                  | <b>352,109</b>                           | <b>65,776</b>        | <b>85,828</b>                          | <b>503,713</b>   |
| <b>Cost of Sales and Services</b>                             | (181,740)                                | (55,320)             | (121,746)                              | (358,806)        |
| Business Units Transfers                                      | 1,053                                    | -                    | 32,789                                 | 33,842           |
| Business Units Transfers                                      | (32,789)                                 | -                    | (1,053)                                | (33,842)         |
| <b>Gross Profit</b>   | <b>138,633</b>                           | <b>10,456</b>        | <b>(4,182)</b>                         | <b>144,907</b>   |
|   | <b>Gross Margin %</b>                    | <b>39.4%</b>         | <b>15.9%</b>                           | <b>-4.9%</b>     |
| <b>Operating Expenses</b>                                     | <b>(86,747)</b>                          | <b>(20,766)</b>      | <b>(15,453)</b>                        | <b>(122,966)</b> |
| Selling   | (43,042)                                 | (7,270)              | (3,287)                                | (53,599)         |
| General and Administrative                                    | (27,061)                                 | (13,495)             | (7,206)                                | (47,762)         |
| Research and Development                                      | (12,389)                                 | -                    | (3,094)                                | (15,483)         |
| Management profit sharing                                     | (4,553)                                  | -                    | (1,867)                                | (6,420)          |
| Other operating revenue                                       | 298                                      | -                    | -                                      | 298              |
| <b>Operating loss before Financial Results - Adjusted (*)</b> | <b>51,886</b>                            | <b>(10,310)</b>      | <b>(19,635)</b>                        | <b>21,941</b>    |
|   | <b>Operating Margin % - Adjusted (*)</b> | <b>14.7%</b>         | <b>-15.7%</b>                          | <b>-22.9%</b>    |
| Depreciation and amortization                                 | 18,955                                   | 3,480                | 7,103                                  | 29,538           |
| <b>EBITDA - Adjusted (*)</b>                                  | <b>70,841</b>                            | <b>(6,829)</b>       | <b>(12,533)</b>                        | <b>51,479</b>    |
|   | <b>EBITDA Margin % - Adjusted (*)</b>    | <b>20.1%</b>         | <b>-10.4%</b>                          | <b>-14.6%</b>    |

## Income Statement by Business Units - 1H23

| R\$ 000   | ROMI<br>Machines                         | Burkhardt<br>+ Weber | Raw and<br>Machined Cast<br>Iron Parts | Total            |
|---|--|----------------------|--|------------------|
| <b>Net Operating Revenue</b>                                    | <b>368,189</b>                           | <b>61,523</b>        | <b>138,079</b>                         | <b>567,791</b>   |
| <b>Cost of Sales and Services</b>                               | (173,178)                                | (53,225)             | (164,064)                              | (390,467)        |
| Business Units Transfers  | 1,303                                    | -                    | 39,821                                 | 41,125           |
| Business Units Transfers  | (39,821)                                 | -                    | (1,303)                                | (41,125)         |
| <b>Gross Profit</b>   | <b>156,494</b>                           | <b>8,298</b>         | <b>12,532</b>                          | <b>177,324</b>   |
|   | <b>Gross Margin %</b>                    | <b>42.5%</b>         | <b>13.5%</b>                           | <b>9.1%</b>      |
| <b>Operating Expenses</b>                                       | <b>(79,050)</b>                          | <b>(20,316)</b>      | <b>(20,436)</b>                        | <b>(119,802)</b> |
| Selling   | (44,053)                                 | (6,915)              | (3,368)                                | (54,336)         |
| General and Administrative                                      | (22,589)                                 | (13,401)             | (9,980)                                | (45,970)         |
| Research and Development  | (11,988)                                 | -                    | (4,165)                                | (16,153)         |
| Management profit sharing                                       | (4,069)                                  | -                    | (2,923)                                | (6,992)          |
| Other operating revenue   | 3,649                                    | -                    | -                                      | 3,649            |
| <b>Operating Income before Financial Results - Adjusted (*)</b> | <b>77,443</b>                            | <b>(12,018)</b>      | <b>(7,904)</b>                         | <b>57,522</b>    |
|   | <b>Operating Margin % - Adjusted (*)</b> | <b>21.0%</b>         | <b>-19.5%</b>                          | <b>-5.7%</b>     |
| Depreciation and amortization                                   | 15,989                                   | 5,192                | 7,922                                  | 29,103           |
| <b>EBITDA - Adjusted (*)</b>                                    | <b>93,433</b>                            | <b>(6,826)</b>       | <b>18</b>                              | <b>86,625</b>    |
|   | <b>EBITDA Margin % - Adjusted (*)</b>    | <b>25.4%</b>         | <b>-11.1%</b>                          | <b>0.0%</b>      |

(\*)1H23 and 1H24: EBIT and EBITDA are adjusted by the amounts of R\$13,084 and R\$15,452 respectively, related to the recognition of the impacts of the Vila Romi Residence project.

## Attachment II - Financial Statements of B+W Burkhardt + Weber Balance Sheet

(€ 000)

| <b>ASSETS</b>                                     | <b>06/30/23</b> | <b>03/31/24</b> | <b>06/30/24</b> |
|---|-----------------|-----------------|-----------------|
| <b>CURRENT</b>                                    | <b>32,815</b>   | <b>34,192</b>   | <b>39,307</b>   |
| Cash and Cash equivalents                         | 110             | 432             | 477             |
| Trade accounts receivable                         | 7,890           | 7,816           | 5,415           |
| Inventories                                       | 21,566          | 22,501          | 29,252          |
| Recoverable taxes                                 | 510             | 758             | 1,121           |
| Deferred income and social contribution taxes     | 1,588           | 1,267           | 1,803           |
| Related Parties                                   | 42              | 459             | 145             |
| Other receivables                                 | 1,109           | 959             | 1,094           |
| <b>Investments</b>                                |                 |                 |                 |
| Property, plant and equipment                     | 12,050          | 11,747          | 11,786          |
| Intangible assets                                 | 8,529           | 8,025           | 7,874           |
| <b>TOTAL ASSETS</b>                               | <b>53,394</b>   | <b>53,964</b>   | <b>58,967</b>   |
| <b>LIABILITIES AND SHAREHOLDER'S EQUITY</b>       | <b>06/30/23</b> | <b>03/31/24</b> | <b>06/30/24</b> |
| <b>CURRENT</b>                                    | <b>26,379</b>   | <b>26,650</b>   | <b>33,064</b>   |
| Loans and financing                               | 3,931           | 527             | 2,199           |
| Trade accounts payable                            | 4,202           | 2,183           | 2,655           |
| Payroll and related taxes                         | 1,584           | 1,343           | 1,641           |
| Taxes payable                                     | 14              | 188             | 319             |
| Advances from customers                           | 12,009          | 16,449          | 19,823          |
| Other payables                                    | 2,597           | 2,943           | 2,603           |
| Related Parties                                   | 2,042           | 3,017           | 3,822           |
| <b>NON CURRENT</b>                                | <b>8,160</b>    | <b>7,694</b>    | <b>7,649</b>    |
| Loans and financing                               | 4,542           | 4,210           | 4,210           |
| Deferred income and social contribution taxes     | 3,618           | 3,483           | 3,439           |
| <b>SHAREHOLDER'S EQUITY</b>                       | <b>18,856</b>   | <b>19,621</b>   | <b>18,255</b>   |
| Capital   | 7,025           | 7,025           | 7,025           |
| Profit (losses) accumulated                       | 11,326          | 12,596          | 11,230          |
| <b>TOTAL LIABILITIES AND SHAREHOLDER'S EQUITY</b> | <b>53,394</b>   | <b>53,964</b>   | <b>58,967</b>   |

**Burkhardt + Weber Income Statement**

(€ 000)

|  | <b>2Q23</b>    | <b>1Q24</b>    | <b>2Q24</b>    | <b>1H23</b>    | <b>1H24</b>    |
|--|----------------|----------------|----------------|----------------|----------------|
| <b>Net Operating Revenue</b>                         | <b>8,518</b>   | <b>7,006</b>   | <b>5,021</b>   | <b>11,322</b>  | <b>12,027</b>  |
| Cost of Goods Sold                                   | (7,221)        | (5,153)        | (4,942)        | (9,791)        | (10,095)       |
| <b>Gross Profit</b>                                  | <b>1,297</b>   | <b>1,853</b>   | <b>79</b>      | <b>1,530</b>   | <b>1,932</b>   |
| <i>Gross Margin %</i>                                | <b>15.2%</b>   | <b>26.4%</b>   | <b>1.6%</b>    | <b>13.5%</b>   | <b>16.1%</b>   |
| <b>Operating Expenses</b>                            | <b>(1,923)</b> | <b>(1,884)</b> | <b>(1,888)</b> | <b>(3,711)</b> | <b>(3,772)</b> |
| Selling expenses                                     | (678)          | (620)          | (694)          | (1,266)        | (1,314)        |
| General and administrative expenses                  | (1,245)        | (1,264)        | (1,194)        | (2,446)        | (2,458)        |
| <b>Operating Income before Financial Results</b>     | <b>(626)</b>   | <b>(31)</b>    | <b>(1,809)</b> | <b>(2,181)</b> | <b>(1,840)</b> |
| <i>Operating Margin %</i>                            | <b>-7.3%</b>   | <b>-0.4%</b>   | <b>-36.0%</b>  | <b>-19.3%</b>  | <b>-15.3%</b>  |
| Financial Results, Net                               | (149)          | (128)          | (99)           | (194)          | (226)          |
| <b>Net Income before tax and social contribution</b> | <b>(775)</b>   | <b>(158)</b>   | <b>(1,908)</b> | <b>(2,375)</b> | <b>(2,066)</b> |
| Income tax and social contribution                   | 190            | 149            | 580            | 642            | 730            |
| <b>Net income</b>                                    | <b>(584)</b>   | <b>(9)</b>     | <b>(1,328)</b> | <b>(1,732)</b> | <b>(1,337)</b> |
| <i>Net Margin %</i>                                  | <b>-6.9%</b>   | <b>-0.1%</b>   | <b>-26.4%</b>  | <b>-15.3%</b>  | <b>-11.1%</b>  |
| <b>EBITDA</b>  | <b>(144)</b>   | <b>283</b>     | <b>(1,490)</b> | <b>(1,233)</b> | <b>(1,207)</b> |
| Net income / loss for the period                     | (585)          | (9)            | (1,328)        | (1,733)        | (1,337)        |
| Income tax and social contribution                   | (190)          | (149)          | (580)          | (642)          | (730)          |
| Financial income, net                                | 149            | 128            | 99             | 194            | 226            |
| Depreciation and amortization                        | 482            | 314            | 319            | 949            | 633            |
| <i>EBITDA Margin %</i>                               | <b>-1.7%</b>   | <b>4.0%</b>    | <b>-29.7%</b>  | <b>-10.9%</b>  | <b>-10.0%</b>  |