

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

Romi S.A.

Individual and Consolidated
Interim Financial Information
for the Quarter Ended
September 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 September 30, 2024, which comprises the individual and consolidated balance sheet as at September 30, 2024, and the related individual and consolidated statements of profit and loss and of comprehensive income for the three- and nine-month periods then ended, and the individual and consolidated statements of changes in equity and of cash flows for the nine-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.

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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 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 nine-month period ended September 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, October 22, 2024

Deloitte Touche Tohmatsu
DELOITTE TOUCHE TOHMATSU
Auditores Independentes Ltda.


Manoel P. da Silva
Engagement Partner

ROMI S.A.

BALANCE SHEETS

QUARTERS ENDED SEPTEMBER 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	
		September 30 2024	December 30 2023	September 30 2024	December 30 2023		September 30 2024	December 30 2023	September 30 2024	December 30 2023
ASSETS										
CURRENT ASSETS										
Cash and cash equivalents	3	111,740	216,256	181,226	282,418					
Short-term investments	3	12,400	66	58,349	32,066					
Trade accounts receivable	4.i	88,607	101,665	163,839	240,727					
Trade accounts receivable (PRODZ)	4.ii	-	-	55,379	34,696					
Onlending of Finame - manufacturer financing	5	163,891	170,821	163,891	170,821					
Inventories	6	495,911	446,596	782,304	607,007					
Related parties	8	26,567	19,238	-	-					
Taxes recoverable	9	16,770	7,700	26,302	15,928					
Other receivables		10,282	9,590	19,462	17,232					
		<u>926,168</u>	<u>971,932</u>	<u>1,450,752</u>	<u>1,400,895</u>					
NONCURRENT ASSETS										
Trade accounts receivable	4.i	5,098	2,555	7,289	5,050					
Trade accounts receivable (PRODZ)	4.ii	-	-	65,596	30,079					
Onlending of Finame - manufacturer financing	5	193,766	232,033	193,766	232,033					
Related parties	8	68,966	41,538	-	-					
Taxes recoverable	9	63,862	60,811	63,867	60,817					
Deferred income tax and social contribution	16	18,706	12,860	31,384	17,492					
Judicial deposits	15	12,131	12,150	12,131	12,150					
Other receivables		10,543	8,721	9,001	9,302					
		<u>373,072</u>	<u>370,668</u>	<u>383,034</u>	<u>366,923</u>					
Investments in subsidiaries	7	317,743	248,690	-	-					
Property, plant and equipment	11	426,325	386,466	509,423	454,679					
Investment property	10	13,500	13,500	14,283	15,183					
Intangible assets	12	412	641	47,322	44,362					
		<u>1,131,052</u>	<u>1,019,965</u>	<u>954,062</u>	<u>881,147</u>					
TOTAL ASSETS		<u>2,057,220</u>	<u>1,991,897</u>	<u>2,404,814</u>	<u>2,282,042</u>					
LIABILITIES AND EQUITY										
CURRENT LIABILITIES										
Loans and borrowings	13	119,581	140,550	162,590	176,839					
Finame manufacturer financing	14	150,455	162,410	150,455	162,410					
Trade accounts payable		112,888	56,071	137,666	80,128					
Payroll and related taxes		40,327	32,002	52,462	39,065					
Taxes payable		390	8,230	7,007	15,541					
Advances from customers		41,710	28,034	173,867	109,810					
Profit sharing		2,286	5,507	2,286	5,507					
Dividends and interest on capital		19,431	368	19,431	368					
Provision for tax, labor and civil risks	15	5,158	3,848	5,158	3,848					
Other payables		12,558	9,297	29,721	34,763					
Related parties	8	1,436	206	-	-					
		<u>506,220</u>	<u>446,523</u>	<u>740,643</u>	<u>628,279</u>					
NONCURRENT LIABILITIES										
Borrowings	13	153,975	141,247	230,729	216,532					
Finame manufacturer financing	14	187,323	229,400	187,323	229,400					
Provision for tax, labor and civil risks	15	877	403	930	403					
Other payables		-	-	6,366	2,988					
Provision for equity deficit of subsidiaries	7	9,193	4,813	-	-					
Deferred income tax and social contribution	16	-	-	36,759	33,097					
		<u>351,368</u>	<u>375,863</u>	<u>462,107</u>	<u>482,420</u>					
TOTAL LIABILITIES		<u>857,588</u>	<u>822,386</u>	<u>1,202,750</u>	<u>1,110,699</u>					
EQUITY										
Capital	17	988,470	904,772	988,470	904,772					
Earnings reserve		128,926	195,316	128,926	195,316					
Carrying value adjustment		82,236	69,423	82,236	69,423					
		<u>1,199,632</u>	<u>1,169,511</u>	<u>1,199,632</u>	<u>1,169,511</u>					
NONCONTROLLING INTERESTS		-	-	2,432	1,832					
TOTAL EQUITY		<u>1,199,632</u>	<u>1,169,511</u>	<u>1,202,064</u>	<u>1,171,343</u>					
TOTAL LIABILITIES AND EQUITY		<u>2,057,220</u>	<u>1,991,897</u>	<u>2,404,814</u>	<u>2,282,042</u>					

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

ROMI S.A.

BALANCE SHEETS
QUARTERS ENDED SEPTEMBER 30
(In thousands of Brazilian reais - R\$)

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

	Parent Company			
	September 30,	Accumulated	September 30,	Accumulated
	2024	current year	2024	current year
	2024	2024	2024	2023
Continuing operations				
Net operating revenue	232,291	631,657	237,431	710,739
Cost of goods sold and services rendered	<u>(163,383)</u>	<u>(456,653)</u>	<u>(170,887)</u>	<u>(501,241)</u>
Gross profit	<u>68,908</u>	<u>175,004</u>	<u>66,544</u>	<u>209,498</u>
Operating income (expenses)				
Selling	(19,232)	(52,437)	(18,825)	(51,817)
General and administrative	(14,231)	(38,542)	(12,718)	(36,220)
Research and development	(8,184)	(23,667)	(6,769)	(22,922)
Management profit sharing and fees	(3,091)	(9,389)	(3,226)	(10,107)
Equity in earnings of subsidiaries	(2,833)	9,200	16,601	23,374
Other operating income, net	174	526	1,137	4,827
	<u>(47,397)</u>	<u>(114,308)</u>	<u>(23,800)</u>	<u>(92,865)</u>
Operating income	<u>21,511</u>	<u>60,696</u>	<u>42,744</u>	<u>116,633</u>
Financial income (expenses)				
Financial income	4,827	18,663	7,509	20,644
Financial expenses	(4,414)	(13,473)	(4,847)	(15,405)
Foreign exchange gains (losses), net	452	4,786	1,588	2,162
	<u>865</u>	<u>9,976</u>	<u>4,250</u>	<u>7,401</u>
Income before income taxes	<u>22,376</u>	<u>70,672</u>	<u>46,994</u>	<u>124,034</u>
Income taxes				
Current	582	1,075	(2,615)	(11,160)
Deferred	(1,387)	(4,771)	(4,408)	(15,954)
	<u>1,969</u>	<u>5,846</u>	<u>1,793</u>	<u>4,794</u>
Net income	<u>22,958</u>	<u>71,747</u>	<u>44,379</u>	<u>112,874</u>
Basic earnings per share (Reais - R\$)	<u>0.25</u>	<u>0.77</u>	<u>0.48</u>	<u>1.21</u>

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

ROMI S.A.

BALANCE SHEETS

QUARTERS ENDED SEPTEMBER 30

(In thousands of Brazilian reais - R\$)

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

	September 30, 2024	Accumulated current year 2024	September 30, 2024	Consolidated Accumulated current year 2023
Continuing operations				
Net operating revenue	264,805	768,518	272,795	840,586
Cost of goods sold and services rendered	(185,554)	(544,360)	(192,113)	(582,580)
Gross profit	<u>79,251</u>	<u>224,158</u>	<u>80,682</u>	<u>258,006</u>
Operating income (expenses)				
Selling	(31,776)	(85,375)	(27,896)	(82,233)
General and administrative	(27,392)	(75,154)	(24,326)	(70,296)
Research and development	(8,184)	(23,667)	(6,769)	(22,922)
Management profit sharing and fees	(3,151)	(9,571)	(3,283)	(10,276)
Other operating income, net	10,781	26,531	24,005	40,738
	<u>(59,722)</u>	<u>(167,236)</u>	<u>(38,269)</u>	<u>(144,989)</u>
Operating income	<u>19,529</u>	<u>56,922</u>	<u>42,413</u>	<u>113,017</u>
Financial income (expenses)				
Financial income	6,661	23,511	9,225	26,240
Financial expenses	(6,013)	(17,408)	(6,249)	(18,962)
Foreign exchange gains (losses), net	364	4,946	1,466	2,532
	<u>1,012</u>	<u>11,049</u>	<u>4,442</u>	<u>9,810</u>
Income before income taxes	<u>20,541</u>	<u>67,971</u>	<u>46,855</u>	<u>122,827</u>
Income taxes				
Current	3,183	4,752	(2,364)	(9,580)
Deferred	(3,071)	(9,617)	(6,197)	(19,981)
	<u>6,254</u>	<u>14,369</u>	<u>3,833</u>	<u>10,401</u>
Net income	<u>23,724</u>	<u>72,723</u>	<u>44,491</u>	<u>113,247</u>
Attributable to				
Net income attributable to controlling interests	22,958	71,747	44,379	112,874
Net income attributable to noncontrolling interests	766	976	112	373
	<u>23,724</u>	<u>72,723</u>	<u>44,491</u>	<u>113,247</u>

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

ROMI S.A.

BALANCE SHEETS

QUARTERS ENDED SEPTEMBER 30

(In thousands of Brazilian reais - R\$)

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

			Parent Company	
	September 30,	Accumulated	September 30,	Accumulated
	2024	current year	2024	current year
		2024		2023
Net income	22,958	71,747	44,379	112,874
Foreign currency translation effects	2,322	12,813	(4,356)	(5,237)
Comprehensive income	<u>25,280</u>	<u>84,560</u>	<u>40,023</u>	<u>107,637</u>

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

ROMI S.A.**BALANCE SHEETS****QUARTERS ENDED SEPTEMBER 30****(In thousands of Brazilian reais - R\$)**

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

	September 30,	Accumulated	September 30,	Consolidado
	2024	current year	2024	Accumulated
		2024		current year
				2023
Net income	23,724	72,723	44,491	113,247
Foreign currency translation effects	2,322	12,813	(4,356)	(5,237)
Comprehensive income	<u>26,046</u>	<u>85,536</u>	<u>40,135</u>	<u>108,010</u>
Attributable to				
Comprehensive income attributable to controlling interests	25,280	84,560	40,023	107,637
Comprehensive income attributable to noncontrolling interests	<u>766</u>	<u>976</u>	<u>112</u>	<u>373</u>
	<u>26,046</u>	<u>85,536</u>	<u>40,135</u>	<u>108,010</u>

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

ROMI S.A.

BALANCE SHEETS

QUARTERS ENDED SEPTEMBER 30

(In thousands of Brazilian reais - R\$)

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

	Equity attributable to controlling interests							Equity attributable to noncontrolling interests	Total shareholders' equity	
	Notes	Share capital	Retained earnings		Carrying value adjustment	Income for the year	Total			
			Profit reserves	Legal reserve						Total
Balance at December 31, 2022		771,454	164,159	83,985	248,144	73,529	-	1,093,127	2,271	1,095,398
Net income		-	-	-	-	-	112,874	112,874	373	113,247
Foreign currency translation effects		-	-	-	-	(5,237)	-	(5,237)	-	(5,237)
Comprehensive income for the period		-	-	-	-	(5,237)	112,874	107,637	373	108,010
Share capital increase	17	133,318	(133,318)	-	(133,318)	-	-	-	-	-
Interim dividends		-	(11,410)	-	(11,410)	-	-	(11,410)	-	(11,410)
Interest on capital		-	-	-	-	-	(55,058)	(55,058)	-	(55,058)
Dividends paid by subsidiary		-	-	-	-	-	-	-	(815)	(815)
Transfers between reserves		-	57,815	-	57,815	-	(57,815)	-	-	-
Total contributions by and distributions to controlling interests		133,318	(86,913)	-	(86,913)	-	(112,874)	(66,468)	(815)	(67,283)
Balance at June 30, 2023		904,772	77,246	83,985	161,231	68,292	-	1,134,295	1,829	1,136,124
Balance at December 31, 2023		904,772	103,125	92,191	195,316	69,423	-	1,169,511	1,832	1,171,343
Net income		-	-	-	-	-	71,747	71,747	976	72,723
Foreign currency translation effects		-	-	-	-	12,813	-	12,813	-	12,813
Comprehensive income for the period		-	-	-	-	12,813	71,747	84,560	976	85,536
Share capital increase	16	83,698	(83,698)	-	(83,698)	-	-	-	-	-
Interest on capital	17	-	-	-	-	-	(54,439)	(54,439)	-	(54,439)
Dividends paid by subsidiary		-	-	-	-	-	-	-	(376)	(376)
Transfers between reserves		-	17,309	-	17,308	-	(17,308)	-	-	-
Total contributions by and distributions to controlling interests		83,698	(66,389)	-	(66,390)	-	(71,747)	(54,439)	(376)	(54,815)
Balance at June 30, 2024		988,470	36,736	92,191	128,926	82,236	-	1,199,632	2,432	1,202,064

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

ROMI S.A.

BALANCE SHEETS

QUARTERS ENDED SEPTEMBER 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
Cash flow from operations					
Income before income taxes		70,672	124,034	67,971	122,827
Adjustments for:					
Financial income and exchange rate variation, non-realized		(11,935)	(8,829)	4,337	(6,063)
Depreciation and amortization	11, 12	35,102	32,811	44,261	42,458
Allowance (reversal) for doubtful accounts and other receivables	4, 5	3,080	1,748	3,630	1,748
Recognition of inventory realization	6	733	568	1,628	332
Gain on disposals of property, plant and equipment and intangible assets	11, 12	(27,385)	(25,645)	(27,385)	(25,645)
Equity in earnings of subsidiaries	8	(9,200)	(23,374)	-	-
Provision for Contingent Liabilities	15	1,140	375	1,193	375
Change in operating assets and liabilities					
Trade accounts receivable		36,020	53,404	13,324	88,901
Related parties (assets and liabilities)		(34,099)	3,045	-	-
Onlending of Finame - manufacturer financing		41,759	6,025	71,838	6,025
Inventories		(49,881)	7,982	(175,855)	(62,205)
Taxes recoverable		(24,555)	(1,947)	(34,982)	5,706
Judicial deposits		19	75	19	75
Other receivables		5,477	8,109	6,062	5,595
Trade accounts payable		53,930	(43,787)	54,651	(50,616)
Payroll and related taxes		8,325	(1,071)	13,397	2,396
Taxes payable		(5,021)	13,162	3,693	(868)
Advances from customers		13,676	3,711	64,057	12,950
Other payables		3,471	(6,046)	(1,453)	(12,037)
Cash provided by operating activities		111,328	144,350	110,386	131,954
Income tax and social contribution paid		(2,819)	(33,385)	(3,812)	(35,661)
Net cash provided by operating activities		108,509	110,965	106,574	96,293
Investing activities					
Short-term investments	3	(12,334)	86,626	(26,283)	86,626
Purchase of property, plant and equipment	11	(112,280)	(91,953)	(118,043)	(92,309)
Capital reduction of foreign subsidiary	7	-	7,397	-	-
Purchase of intangible assets	12	-	(136)	(11)	(185)
Proceeds from the sale of property, plant and equipment	11	64,933	52,347	64,933	52,347
Dividends received	8	5,040	25,026	-	-
Share Capital increase in subsidiary	7	(47,700)	(23,500)	-	-
Net cash provided by (used in) investing activities		(102,341)	55,807	(79,404)	46,479
Financing activities					
Interest on capital and dividends paid	17	(27,499)	(65,678)	(27,875)	(66,493)
New loans and borrowings		63,249	84,000	81,467	102,910
Payments of loans and borrowings		(80,374)	(15,685)	(105,818)	(27,673)
Interest paid		(12,028)	(12,741)	(13,457)	(14,005)
New Finame - manufacturer financing		96,586	122,160	96,586	122,160
Payment of Finame - manufacturer financing		(128,525)	(86,906)	(128,525)	(86,906)
Interest paid - Finame - manufacturer financing		(22,093)	(41,517)	(22,093)	(41,517)
Net cash provided by (used in) financing activities		(110,684)	(16,367)	(119,715)	(11,524)
Increase (decrease) in cash and cash equivalents, net		(104,516)	150,405	(92,545)	131,248
Cash and cash equivalents, beginning of year		216,256	21,662	282,418	131,999
Effect of exchange rate changes on cash and cash equivalents		-	-	(8,647)	(2,598)
Cash and cash equivalents, end of period		111,740	172,067	181,226	260,649

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

ROMI S.A.

BALANCE SHEETS

QUARTERS ENDED SEPTEMBER 30

(In thousands of Brazilian reais - R\$)

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

	Parent Company		Consolidated	
	2024	2023	2024	2023
Generation of value added				
Revenue				
Revenue from products and services	726,711	822,844	863,524	951,708
Revenue from the construction of own assets	93,739	66,392	93,739	66,392
Allowance for doubtful accounts	3,080	1,748	3,630	1,748
Other revenues, net	526	4,827	26,531	40,738
	<u>824,056</u>	<u>895,811</u>	<u>987,424</u>	<u>1,060,586</u>
Inputs acquired from third parties				
Cost of products, goods and services	(468,278)	(491,103)	(462,014)	(507,567)
Other costs of products and services	(31,048)	(31,942)	(30,008)	(33,127)
Material, energy, third-party services and other	(32,937)	(41,430)	(74,803)	(66,525)
	<u>(532,263)</u>	<u>(564,475)</u>	<u>(566,825)</u>	<u>(607,219)</u>
Gross value added	291,793	331,336	420,599	453,367
Depreciation and amortization	(35,102)	(32,811)	(44,261)	(42,458)
Net value added	<u>256,691</u>	<u>298,525</u>	<u>376,338</u>	<u>410,909</u>
Received from third parties				
Equity in earnings of subsidiaries	9,200	23,374	-	-
Finance income (costs) and net foreign exchange gains (losses)	23,449	22,806	28,457	28,772
Total value added to be distributed	<u>289,340</u>	<u>344,705</u>	<u>404,795</u>	<u>439,681</u>
Distribution of value added				
Personnel and charges				
Payroll and related taxes	148,922	137,948	253,635	225,426
Sales commission	9,847	6,781	9,847	6,781
Management profit sharing and fees	9,389	10,107	9,571	10,276
Private pension plans	1,980	1,746	1,980	1,746
Taxes, fees and contributions	26,521	53,104	29,545	56,761
Interest	13,473	15,405	17,408	18,962
Rentals	7,460	6,740	11,437	7,670
Interest on capital	54,439	55,058	54,439	55,058
Noncontrolling interests	-	-	(376)	(815)
Retained earnings	<u>17,309</u>	<u>57,816</u>	<u>17,309</u>	<u>57,816</u>
Distributed value added	<u>289,340</u>	<u>344,705</u>	<u>404,795</u>	<u>439,681</u>

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

Notes to the interim financial information

at September 30, 2024

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

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



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 September 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.

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.

Notes to the interim financial information

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(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).

3 CASH AND CASH EQUIVALENTS AND SHORT-TERM INVESTMENTS

	Parent		Consolidated	
	09/30/2024	12/31/2023	09/30/2024	12/31/2023
Cash and banks	28,830	37,912	63,618	93,351
Bank deposit certificates (CDB) (a)	81,836	177,906	116,532	188,629
Other	1,074	438	1,076	438
Total cash and cash equivalents	111,740	216,256	181,226	282,418
Short-term investments backed by debentures (b)	12,400	66	58,349	32,066
Total assets held for trading	12,400	66	58,349	32,066

(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.

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

	Parent		Consolidated	
	09/30/2024	12/31/2023	09/30/2024	12/31/2023
Domestic customers (Brazil)	74,751	82,217	106,430	104,930
Foreign customers	17,132	22,508	64,563	142,217
Allowance for doubtful accounts	(3,276)	(3,060)	(7,154)	(6,420)
Current	88,607	101,665	163,839	240,727
Domestic customers (Brazil)	2,150	1,493	2,293	1,660
Foreign customers	4,845	3,534	6,925	5,862
Allowance for doubtful accounts	(1,897)	(2,472)	(1,929)	(2,472)
Noncurrent	5,098	2,555	7,289	5,050

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

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

	Parent		Consolidated	
	09/30/2024	12/31/2023	09/30/2024	12/31/2023
Falling due	66,412	81,220	134,411	208,799
Past due:				
1 to 30 days	6,347	4,954	9,389	12,818
31 to 60 days	1,730	4,074	3,115	4,552
61 to 90 days	843	1,837	1,330	1,822
91 to 180 days	2,956	4,488	4,362	5,988
181 to 360 days	5,922	4,530	6,403	5,646
Over 360 days	7,673	3,622	11,983	7,521
	25,471	23,505	36,583	38,347
Total	91,883	104,725	170,993	247,146
Allowance for doubtful accounts	(3,276)	(3,060)	(7,154)	(6,420)
Total current	88,607	101,665	163,839	240,727

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

	Parent	Consolidated
Falling due:		
2025 (3 months)	1,863	3,944
2026	3,706	3,848
2027 onwards	1,426	1,426
Allowance for doubtful accounts	(1,897)	(1,929)
Total – noncurrent	5,098	7,289

Notes to the interim financial information

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

	<u>Parent</u>	<u>Consolidated</u>
At December 31, 2023	5,532	8,892
Allowance recognized (or written off) for the period	(359)	191
At September 30, 2024	5,173	9,083

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".

(ii) TRADE ACCOUNTS RECEIVABLE – PRODZ FINANCING

	<u>PRODZ</u>	
	<u>09/30/2024</u>	<u>12/31/2023</u>
Current	55,379	34,696
Domestic customers	56,152	35,101
Allowance for doubtful accounts	(773)	(405)
Noncurrent	65,596	30,079
Domestic customers	65,596	30,079
Allowance for doubtful accounts	-	-

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

	<u>09/30/2024</u>	<u>12/31/2023</u>
Falling due	54,105	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
	2,047	1,107
Total	56,152	35,101
Allowance for doubtful accounts	(773)	(405)
Total current	55,379	34,696

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

	PRODZ
Falling due:	
2025 (3 months)	36,141
2026	22,162
2027	7,294
Total – noncurrent	65,596

5 ONLENDING OF FINAME MANUFACTURER FINANCING

	Parent and Consolidated	
	09/30/2024	12/31/2023
FINAME falling due	151,196	161,780
FINAME awaiting release (a)	485	388
FINAME past due (b)	19,388	13,019
Current	171,069	175,187
Allowance for doubtful accounts	(7,178)	(4,366)
	163,891	170,821
FINAME falling due	196,289	233,673
FINAME awaiting release (a)	1,632	1,888
	197,921	235,561
Allowance for doubtful accounts	(4,155)	(3,528)
Noncurrent	193,766	232,033
Total	357,657	402,854

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.

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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 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 September 30, 2024, the balance of repossessed machinery, included under "Other receivables", parent and consolidated, amounted to R\$262 (R\$1,163 as at December 31, 2023) in current assets and R\$9,502 (R\$7,479 as at December 31, 2023) in noncurrent assets.

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

	Parent and Consolidated	
	09/30/2024	12/31/2023
Falling due	151,681	162,168
Past due:		
1 to 30 days	2,256	1,962
31 to 60 days	1,457	983
61 to 90 days	1,145	528
91 to 180 days	3,277	846
181 to 360 days	2,962	476
Over 360 days	8,292	8,223
	19,388	13,019
Allowance for doubtful accounts	(7,178)	(4,366)
Total – current	163,891	170,821

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

	Parent and Consolidated
Falling due:	
2025 (3 months)	31,181
2026	100,693
2027	49,878
2028	15,352
2029	817
Allowance for doubtful accounts	(4,155)
Total – noncurrent	193,766

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

	Parent and Consolidated
At December 31, 2023	7,894
Allowance recognized (or written off) for the period	3,439
At September 30, 2024	11,333

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".

6 INVENTORIES

	Parent		Consolidated	
	09/30/2024	12/31/2023	09/30/2024	12/31/2023
Finished products	52,182	45,503	118,626	111,251
Used machinery	2,389	4,119	2,389	4,119
Work in progress	150,106	122,707	299,877	159,338
Raw materials and components	271,945	266,495	336,412	316,700
Imports in transit	19,289	7,772	25,000	15,599
Total	495,911	446,596	782,304	607,007

The inventory balances, parent and consolidated, as at September 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\$27,361 and R\$39,999 (R\$25,687 and R\$34,210 as at December 31, 2023), respectively.

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

	<u>Parent</u>	<u>Consolidated</u>
At January 1, 2024	25,687	34,210
Inventories sold or written off	(6,449)	(6,523)
Provision recognized	7,182	8,151
Foreign exchange differences	-	3,220
Transfer of provision resulting from machines repossessed during the period	941	941
At September 30, 2024	27,361	39,999

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

	<u>Parent</u>		<u>Consolidated</u>	
	<u>09/30/2024</u>	<u>12/31/2023</u>	<u>09/30/2024</u>	<u>12/31/2023</u>
Finished products	4,798	1,092	5,107	1,417
Used machinery	1,388	2,533	1,388	2,533
Work in progress	5,436	5,803	5,436	5,803
Raw materials and components	15,739	16,259	28,068	24,457
Total	27,361	25,687	39,999	34,210

7 INVESTMENTS IN SUBSIDIARIES

	<u>09/30/2024</u>			<u>12/31/2023</u>		
	<u>Direct</u>	<u>Indirect</u>	<u>Noncontrolling</u>	<u>Direct</u>	<u>Indirect</u>	<u>Noncontrolling</u>
1. Romi Italia S.r.l. ("Romi Italy")	99.99	0.01	-	99.99	0.01	-
1.1 Romi Machines UK Ltd.	-	100.00	-	-	100.00	-
1.2 Romi France SAS	-	100.00	-	-	100.00	-
1.3 Romi Máquinas España S.A.	-	100.00	-	-	100.00	-
2. Romi Europa GmbH ("Romi Europe")	100.00	-	-	100.00	-	-
2.1 Burkhardt + Weber Fertigungssysteme GmbH ("B+W")	-	100.00	-	-	100.00	-
2.1.1 Burkhardt + Weber / Romi (Shanghai) Co., Ltd	-	100.00	-	-	100.00	-
3. Rominor Comércio, Empreendimentos e Participações S.A. ("Rominor Comércio")	93.07	-	6.93	93.07	-	6.93
4. Romi BW Machine Tools, Ltd. Rominor Empreendimentos	100.00	-	-	100.00	-	-
5. Imobiliários LTDA. ("Rominor Empreendimentos")	100.00	-	-	100.00	-	-
6. Irsa Maquinas México S. de R. L. de C.V.	99.99	-	0.01	99.99	-	0.01
7. Prodz Administração e Gestão de Bens Ltda	100.00	-	-	100.00	-	-

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	Subsidiary	Country	Main activity
1.	Romi Italia S.r.l. ("Romi Italy")	Italy	
1.1	Romi Machines UK Ltd.	United Kingdom	
1.2	Romi France SAS	France	Sale of machines for plastics and machine tools, spare parts and technical support.
1.3	Romi Máquinas España S.A.	Spain	
2.	Romi Europa GmbH ("Romi Europe")	Germany	
2.1	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.
2.1.1	Burkhardt + Weber / Romi (Shanghai) Co., Ltd	China	Sale of machine tools produced by B+W and provision of services (spare parts and technical support).
3.	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.
4.	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.
5.	Rominor Empreendimentos Imobiliários S.A.	Brazil	Interest in real estate ventures.
7.	Irsa Maquinas México S. de R. L. de C.V.	Mexico	Sale of machines for plastics and machine tools, spare parts and technical support.
8.	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.

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09/30/2024

	Romi Italy and subsidiaries (1)	Romi Europe and subsidiaries (2)	Rominor Comércio (3)	Romi Machine Tools (4)	Rominor Empreendimentos (5)	Romi A.L. (6)	IRSA Máq. Mexico (7)	Prodz (8)	Total
Investments:									
Number of shares held	(a)	(a)	6,191,156	3,000,000	78		1,188,000		
Ownership interest	100.0%	100.0%	93.07%	100.0%	100.0%	100.0%	100.0%	100.0%	
Current assets	84,122	267,983	35,516	45,307	74,735	-	22,223	55,946	
Noncurrent assets	10,761	131,222	300	2,952	-	-	2,494	65,596	
Current liabilities	62,195	242,150	703	36,601	533	-	25,567	493	
Noncurrent liabilities	34,342	69,085	-	9,663	53	-	6,791	-	
Equity (equity deficit) of subsidiary	(1,553)	87,870	35,113	1,994	74,148	-	(7,641)	121,051	
Changes in investment:									
Investment balance as at December 31, 2023	1,584	98,658	24,608	1,276	56,142	-	(4,813)	66,422	243,877
Foreign exchange differences on foreign investments	282	12,821	-	400	-	-	(690)	-	12,813
Dividends proposed and paid	-	-	(5,040)	-	-	-	-	-	(5,040)
(b) Equity in earnings of subsidiaries	(3,418)	(23,609)	13,112	318	18,006	-	(2,138)	6,929	9,200
Increase/Decrease in capital in subsidiary	-	-	-	-	-	-	-	47,700	47,700
Equivalent value - closing balance	(1,552)	87,870	32,680	1,994	74,148	-	(7,641)	121,051	308,550
Investments in subsidiaries	-	87,870	32,680	1,994	74,148	-	-	121,051	317,743
Provision for equity deficit of subsidiaries	(1,552)	-	-	-	-	-	(7,641)	-	(9,193)

(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 third quarter of 2024 the amount of R\$5,040.

(c) Capital increase in subsidiary PRODZ, until September 30, 2024, the amount of R\$47,700 had been contributed.

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09/30/2023

	Romi Italy and subsidiaries (1)	Romi Europe and subsidiaries (2)	Rominor Comércio (3)	Romi Machine Tools (4)	Rominor Empreendimentos (5)	Romi A.L. (6)	IRSA Máq. Mexico (7)	Prodz (8)	Total
Investments:									
Number of shares held	(a)	(a)	6,191,156	3,000,000	78	13,028,000	1,188,000		
Ownership interest	100.0%	100.0%	93.1%	100.0%	100.0%	100.0%	100.0%	100.0%	
Current assets	78,153	180,897	26,542	38,086	40,791	-	28,531	29,379	
Noncurrent assets	10,489	113,578	300	333	(446)	-	5,517	24,652	
Current liabilities	41,465	161,382	447	29,086	482	-	27,785	338	
Noncurrent liabilities	43,405	48,234	-	11,096	-	-	11,004	-	
Equity (equity deficit) of subsidiary	3,772	84,859	26,395	(1,763)	39,863	-	(4,741)	53,693	
Changes in investment:									
Investment balance as at December 31, 2022	10,603	104,897	30,505	(2,684)	17,327	8,044	(4,383)	26,726	191,036
Foreign exchange differences on foreign investments	(96)	(4,985)	-	138	-	(447)	152	-	(5,237)
Dividends proposed and paid (b)	-	-	(10,938)	-	(14,088)	-	-	-	(25,026)
Equity in earnings of subsidiaries	(6,735)	(15,053)	4,998	783	36,624	(200)	(510)	3,467	23,374
Increase/Decrease in capital in subsidiary	-	-	-	-	-	(7,397)	-	23,500	16,103
Equivalent value - closing balance	3,772	84,859	24,566	(1,763)	39,863	-	(4,741)	53,693	200,249
Investments in subsidiaries	3,772	84,859	24,566	-	39,863	-	-	53,693	206,753
Provision for equity deficit of subsidiaries	-	-	-	(1,763)	-	-	(4,741)	-	(6,504)

(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\$23,500 had been contributed.

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**8 RELATED PARTY BALANCES AND TRANSACTIONS**

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

(i) BALANCE SHEET ACCOUNTS – PARENT

	RECEIVABLES		PAYABLES	
	09/30/2024	12/31/2023	09/30/2024	12/31/2023
Direct subsidiaries				
Romi Europe	12,101	9,572	447	34
Romi Italy	6,286	2,868	-	-
Romi BW Machine Tools	12,608	5,539	794	166
Irsa Maquinas Mexico	15,447	14,672	6	2
Rominor Comércio	-	1,682	-	-
	46,442	34,333	1,247	202
Indirect subsidiaries				
B+W - Burkhardt+Weber	17,535	9,556	24	-
Romi France S.A.S.	10,978	5,619	-	-
Romi Máquinas España S.A.	9,828	7,766	-	-
Romi Machines UK	10,751	3,502	165	4
	49,092	26,443	189	4
Total	95,534	60,776	1,436	206
Current	26,567	19,238	1,436	206
Noncurrent	68,966	41,538	-	-
Total	95,534	60,776	1,436	206

(ii) TRANSACTIONS

	Sales revenue		Operating income (expenses) and finance income (costs)	
	09/30/2024	09/30/2023	09/30/2024	09/30/2023
Romi Europe	4,211	6,184	507	577
Rominor Comércio	36	23	-	-
Rominor Empreendimentos	26	16	-	-
Romi Italy	4,702	7,603	-	-
Romi BW Machine Tools	8,215	6,431	1,712	527
Romi France S.A.S.	5,313	5,733	-	-
Romi A.L.	-	-	-	17
Romi Machines UK	4,371	5,765	205	47
Irsa Maquinas Mexico	1,045	7,059	6	90
B+W - Burkhardt + Weber	7,169	3,226	-	-
Romi Máquinas España	911	1,687	-	-
Prodz	60	51	-	-
Total	36,059	43,780	2,430	1,258

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

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

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

As informed in Note 10 - Investment property, through the subsidiary Rominor Empreendimentos Imobiliários S.A. ("Rominor Empreendimentos"), the land located at (i) Rua Papa Pio XII, and (ii) the industrial building located at Avenida Juscelino Kubitschek de Oliveira, 1250, were sold. This transaction was intermediated by Related Parties of the Company and a commission was paid for the brokerage intermediation in the total amount of R\$ 480. The decisions were made solely by the independent members of the Board of Directors who considered themselves unimpeded, according to the minutes of the Board of Directors' meeting held on July 18, 2024.

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

	09/30/2024	09/30/2023
Fees and charges	6,303	5,746
Profit sharing	2,478	3,813
Private pension plan	321	304
Healthcare plan	286	245
PARENT	9,388	10,108
Fees and charges of subsidiaries	182	168
CONSOLIDATED	9,571	10,276

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.

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9 TAXES RECOVERABLE

The breakdown of taxes recoverable is as follows:

	09/30/2024	12/31/2023
CURRENT		
Withholding Income Tax (IRRF)	656	1,824
Social Security Contribution (INSS)	-	2
Excise Tax (IPI)	4,508	2,684
Value-added Tax on Sales and Services (ICMS)	7,481	2,460
Social Integration Program (PIS)	911	130
Social Contribution on Revenues (COFINS)	3,214	600
Total Parent	16,770	7,700
Taxes recoverable of subsidiaries	9,532	8,228
Total Consolidated	26,302	15,928
NONCURRENT		
Selic proceeding	61,693	58,255
Value-added Tax on Sales and Services (ICMS)	2,145	2,531
OTHER	24	25
Total Parent	63,862	60,811
Taxes recoverable of subsidiaries	5	6
Total Consolidated	63,867	60,817

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.

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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 Company's proceeding is at the STF awaiting the analysis of the interlocutory appeal in special appeal filed by ROMI, which discusses exclusively Topic 504 of the STJ that addresses interest levied on the refund of judicial deposits, for which a final and unappealable decision has not yet been issued, considering the STF's understanding in the case of repetition of undue payment that can be observed by the Superior Court.

For the period ended September 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.

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\$14,283 (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 (R\$110,661 as at December 31, 2023) in the parent and R\$114,318 (R\$126,318 as at December 31, 2023) in the consolidated.

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- (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 350 lots between 300m² and 884m², 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\$133 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\$32,012 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 September 30, 2024, the percentage of completion of the works was 100.0%, according to the construction work measurement report, causing an impact of R\$16,059 in "Other operating income, net" (since the beginning of the construction work, a total balance of R\$83,234 has been recognized).
- (ii) On July 25, 2024, through the subsidiary Rominor Comércio, Empreendimentos e Participações S.A. "Rominor Comércio", the Company entered into an agreement with third parties for the sale of plots of land located at (i) Rua Papa Pio XII, with a total area of 3,368 m² in Santa Bárbara d'Oeste, and (ii) the industrial building located at Avenida Juscelino Kubitschek de Oliveira, 1250, with an area of 1,142.97 m² built up on land (i). The proceeds from the sale in the third quarter of 2024 were classified in the line item "Other operating income, net", with impact of R\$10,000 on operating income and of R\$9,636 on profit for the period. The payment was fully received upon the signing of the deed.

11 PROPERTY, PLANT AND EQUIPMENT

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

	Parent	Consolidated
At December 31, 2023, net	386,466	454,679
Additions	112,280	118,043
Disposals, net	(37,548)	(37,548)
Depreciation	(34,873)	(41,496)
Foreign exchange difference	-	15,745
At September 30, 2024, net	426,325	509,423
Total cost	909,057	1,090,958
Accumulated depreciation	(482,732)	(581,535)
Net balance	426,325	509,423

Due to the financing agreements with the BNDES, the Company pledged as collateral property, plant and equipment items amounting to R\$48,971 as at September 30, 2024 (R\$44,310 as at December 31, 2023). These items refer to land, buildings, facilities, machinery and equipment.

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For the period ended September 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>
At December 31, 2023, net	641	44,362
Additions	-	11
Amortization	(229)	(2,765)
Foreign exchange difference	-	5,714
At September 30, 2024, net	412	47,322

For the period ended September 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.

13 BORROWINGS

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

			<u>Parent</u>	<u>Consolidated</u>
	<u>Domestic currency</u>	<u>Foreign currency</u>	<u>Total</u>	<u>Total</u>
Borrowing balance at				
December 31, 2023	212,429	69,368	281,797	393,371
New borrowing (a), (b) and (c)	-	63,249	63,249	81,467
Payment of principal	(11,668)	(68,706)	(80,374)	(105,818)
Payment of interest	(10,499)	(1,529)	(12,028)	(13,457)
Exchange and monetary differences (principal and interest)	-	8,398	8,398	22,994
Interest at the end of the period	10,347	2,168	12,515	12,515
Revolving credit variance (net)	-	-	-	2,247
Borrowing balance at				
September 30, 2024	200,609	72,948	273,557	393,319
Current	81,715	37,866	119,581	162,590
Noncurrent	118,894	35,081	153,975	230,729
	200,609	72,948	273,557	393,319

- (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

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- (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.
- (c) In September 2024, the subsidiary Burkhardt Weber Fertigungssysteme GMBH "B+W" entered into a financing agreement with Itaú BBA Europe, S.A.(Luxembourg Branch) in the amount of 3 million, for a term of six months, with guarantee provided by the Company. The financing has financial costs of 5.15%.

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

	Parent	Consolidated
2025 (3 months)	7,853	32,899
2026	58,614	105,940
2027	36,080	40,463
2028 onwards	51,429	51,427
Total	153,975	230,729

14 FINAME MANUFACTURER FINANCING

	Parent and Consolidated
	Domestic currency Total
FINAME manufacturer financing	
December 31, 2023	391,810
New borrowing	96,586
Payment of principal	(128,525)
Payment of interest	(22,285)
Interest at the end of the period	192
Borrowing balance at September 30, 2024	337,778
Current	150,455
Noncurrent	187,323
	337,778

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.

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The balances of the line item "FINAME manufacturer financing" and, consequently, of the line item "Onlending of FINAME manufacturer financing" as at September 30, 2024 and December 31, 2023 were monetarily adjusted through the end of the reporting period. The difference of R\$19,879 between these line items as at September 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.

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

	Parent and Consolidated
2025	30,010
2026	96,693
2027	46,763
2028	13,306
2029 onwards	551
Total	187,323

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:

	Parent		Consolidated	
	09/30/2024	12/31/2023	09/30/2024	12/31/2023
Tax	150	150	150	150
Civil	2,662	2,464	2,715	2,464
Labor	3,223	1,637	3,223	1,637
Total	6,035	4,251	6,088	4,251
Current liabilities	5,158	3,848	5,158	3,848
Noncurrent liabilities	877	403	930	403
	6,035	4,251	6,088	4,251

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

	12/31/2023	Additions	Utilizations/ reversals	Monetary adjustment and Foreign exchange differences	09/30/2024
Tax	150	-	-	-	150
Civil	2,464	24	(53)	228	2,662
Labor	1,637	3,316	(2,146)	417	3,223
Total Parent	4,251	3,340	(2,200)	645	6,035
Lawsuits in subsidiaries	-	53	-	-	53
Total Consolidated	4,251	3,393	(2,200)	645	6,088

As at September 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 1st, 3rd and 4th 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 1st, 3rd and 4th 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.

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(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) joint liability over outsourced companies, among others.

(d) Judicial deposits

The Company has judicial deposits amounting to R\$12,131 as at September 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.

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 September 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.

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**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.

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 September 30, 2024 and 2023 is as follows:

	Parent		Consolidated	
	2024	2023	2024	2023
Profit before income tax and social contribution	70,672	124,034	67,971	122,827
Statutory rate (income tax and social contribution)	34%	34%	34%	34%
Income tax and social contribution expense at statutory rates	(24,028)	(42,172)	(23,110)	(41,761)
Interest on capital	18,509	18,720	18,509	18,720
Monetary variation - Selic proceeding	1,304	1,535	1,304	1,535
Research and development ("Lei do Bem" - Law 11,196/05)	2,850	3,248	2,850	3,248
Equity in earnings of subsidiaries	3,128	7,947	-	-
Unrecorded deferred income tax and social contribution in subsidiaries	-	-	(2,975)	(2,701)
Management profit sharing	(843)	(1,296)	(843)	(1,296)
	-	-	8,893	11,852
Other additions (deductions), net	155	858	124	823
Current and deferred income tax and social contribution income (expense)	1,075	(11,160)	4,752	(9,580)

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	(4,771)	(15,954)	(9,617)	(19,981)
Deferred	5,846	4,794	14,369	10,401
Total	1,075	(11,160)	4,752	(9,580)

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

	Assets		Liabilities	
	Parent	Consolidated	Parent	Consolidated
At December 31, 2023	12,860	17,492	-	33,097
Changes in the period				
Additions	7,116	14,321	-	-
Realization	(1,270)	(1,689)	-	(1,737)
Foreign exchange differences	-	1,260	-	5,399
At September 30, 2024	18,706	31,384	-	36,759

17 EQUITY

Capital

As at September 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 share bonus.

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 September 30, 2024, distributions of interest on capital of R\$54,439 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.

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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.
3. On September 17, 2024, the distribution of interest on capital to be attributed to the mandatory dividends for 2024 in the amount of R\$22,361, at R\$0.24 per share, was approved, for payment on November 11, 2024.

The total amount paid by the Company in the period ended September 30, 2024, net of withholding income tax, was R\$27,499.

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>09/30/2024</u>	<u>09/30/2023</u>
Profit for the period attributable to the controlling interests	71,747	112,874
Shares outstanding (adjusted for bonus)	93,171	93,171
Basic and diluted earnings per share – adjusted	0.77	1.21

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

Notes to the interim financial information

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

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



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 September 30, 2024 was prepared and is being presented on a comparative basis with the period ended September 30, 2023, according to the Company's segments:

09/30/2024

	Romi Machinery	Burkhardt + Weber Machinery	Cast and machined products	Other	Eliminations between segments	Consolidated
Net operating revenue	554,365	82,199	131,954	-	-	768,518
Cost of sales and services	(278,195)	(75,163)	(191,001)	-	-	(544,360)
Transfers remitted	1,692	-	58,057	-	(59,749)	-
Transfers received	(58,057)	-	(1,692)	-	59,749	-
Gross profit (loss)	219,805	7,036	(2,683)	-	-	224,158
Operating (expenses) income:						
Selling expenses	(70,527)	(9,817)	(5,030)	-	-	(85,375)
General and administrative expenses	(42,566)	(20,581)	(12,006)	-	-	(75,154)
Research and development	(18,846)	-	(4,821)	-	-	(23,667)
Management fees	(6,646)	-	(2,925)	-	-	(9,571)
Other operating income, net	472	-	-	26,059	-	26,531
Operating profit (loss) before finance income (costs)	81,692	(23,363)	(27,466)	26,059		56,922
Inventories	481,837	219,988	80,479	-	-	782,304
Depreciation and amortization	28,087	5,438	10,734	-	-	44,259
Property, plant and equipment, net	348,843	83,098	77,482	-	-	509,423
Intangible assets	410	46,910	2	-	-	47,322
	Europe	Latin America	North America	Africa and Asia		Total
Net operating revenue per geographical region	80,520	638,005	41,276	8,717		768,518

Notes to the interim financial information

at September 30, 2024

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09/30/2023

	Romi Machinery	Burkhardt + Weber Machinery	Cast and machined products	Other	Eliminations between segments	Consolidated
Net operating revenue	562,186	90,868	187,532		-	840,586
Cost of sales and services	(271,540)	(78,187)	(232,853)		-	(582,580)
Transfers remitted	1,512	-	57,036		(58,547)	-
Transfers received	(57,036)	-	(1,512)		58,547	-
Gross profit	235,122	12,681	10,203		-	258,006
Operating (expenses) income:						
Selling expenses	(65,974)	(11,386)	(4,872)		-	(82,232)
General and administrative expenses	(35,256)	(20,353)	(14,687)		-	(70,296)
Research and development	(17,306)	-	(5,616)		-	(22,922)
Management fees	(6,176)	-	(4,099)		-	(10,275)
Other operating income, net	4,780	-	-	35,958	-	40,738
Operating profit (loss) before finance income (costs)	115,189	(19,058)	(19,070)	35,958	-	113,019
Inventories	481,021	135,761	86,149		-	702,931
Depreciation and amortization	23,416	7,383	11,659		-	42,458
Property, plant and equipment, net	315,472	60,713	70,887		-	447,072
Intangible assets	714	44,192	3		-	44,910
	Europe	Latin America	North America	Africa and Asia		Total
Net operating revenue per geographical region	216,536	589,948	28,568	5,534		840,586

Notes to the interim financial information

at September 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):

YEAR OF SUPPLY	AMOUNT
2024	15,906
2025	15,488
2026 onwards	8,810
	40,204

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 October 22, 2024.

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