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Company Information / Capital Breakdown

Number of Shares (units)	Current Quarter 03/31/2024
Paid-in Capital	
Common	66,086,364
Preferred	0
Total	66,086,364
Treasury Shares	
Common	0
Preferred	0
Total	0

Parent Company Financial Statements / Balance Sheet – Assets**(In thousands of R\$)**

Code	Description	Current quarter 3/31/2024	Previous year 12/31/2023
1	Total Assets	328,396	315,647
1.01	Current Assets	130,379	121,388
1.01.01	Cash and Cash Equivalents	28,496	23,989
1.01.02	Financial Investments	34,386	33,478
1.01.02.03	Financial Investments Stated at Amortized Cost	34,386	33,478
1.01.03	Accounts Receivable	29,424	24,822
1.01.03.01	Accounts Receivable from Clients	29,424	24,822
1.01.04	Inventories	27,478	27,183
1.01.06	Recoverable Taxes	4,533	4,283
1.01.06.01	Current Recoverable Taxes	4,533	4,283
1.01.08	Other Current Assets	6,062	7,633
1.01.08.03	Other	6,062	7,633
1.01.08.03.01	Advances and Prepayments	889	864
1.01.08.03.02	Loans Granted	1,335	1,549
1.01.08.03.03	Prepaid Expenses	3,838	5,220
1.02	Non-Current Assets	198,017	194,259
1.02.01	Long-Term Assets	25,062	27,013
1.02.01.03	Financial Investments Measured at Amortized Cost	10,482	10,195
1.02.01.04	Accounts Receivable	11,948	13,611
1.02.01.04.01	Accounts Receivable from Clients	11,948	13,611
1.02.01.07	Deferred Taxes	0	416
1.02.01.07.01	Deferred Income Tax and Social Contribution	0	416
1.02.01.10	Other Non-Current Assets	2,632	2,791
1.02.01.10.01	Non-current Assets for Sale	1,597	1,597
1.02.01.10.03	Recoverable Taxes	222	219
1.02.01.10.04	Judicial Deposits	575	575
1.02.01.10.05	Loans Granted	176	352
1.02.01.10.06	Other Assets	62	48
1.02.02	Investments	9,542	8,553
1.02.02.01	Equity Interest	9,542	8,553
1.02.02.01.02	Interest in Subsidiaries	9,522	8,533
1.02.02.01.04	Other Investments	20	20
1.02.03	Property, Plant and Equipment	160,841	156,628
1.02.03.01	Property, Plant and Equipment in Use	90,096	91,254
1.02.03.03	Property, Plant and Equipment in Progress	70,745	65,374
1.02.04	Intangible Assets	2,572	2,065
1.02.04.01	Intangible Assets	2,572	2,065
1.02.04.01.02	Intangible Assets in Use	2,572	2,065

Parent Company Financial Statements / Balance Sheet – Liabilities**(In thousands of R\$)**

Code	Description	Current quarter 3/31/2024	Previous year 12/31/2023
2	Total Liabilities	328,396	315,647
2.01	Current Liabilities	81,704	70,036
2.01.01	Payroll and Related Charges	6,228	5,173
2.01.01.01	Social Charges	1,121	1,251
2.01.01.02	Labor Liabilities	5,107	3,922
2.01.02	Trade Payables	9,263	6,255
2.01.02.01	Domestic Suppliers	6,045	2,932
2.01.02.02	Foreign Suppliers	3,218	3,323
2.01.03	Tax Liabilities	2,646	1,724
2.01.03.01	Federal Tax Liabilities	1,898	1,279
2.01.03.01.01	Income Tax and Social Contribution Payable	451	0
2.01.03.01.02	Other Tax and Federal Liabilities	1,447	1,279
2.01.03.02	State Tax Liabilities	741	426
2.01.03.03	Municipal Tax Liabilities	7	19
2.01.04	Loans and Financing	3,566	4,749
2.01.04.01	Loans and Financing	3,566	4,749
2.01.05	Other Liabilities	60,001	52,028
2.01.05.02	Other	60,001	52,028
2.01.05.02.01	Dividends and Interest on Equity Payable	11,672	11,672
2.01.05.02.04	Contractual Obligations	46,772	37,474
2.01.05.02.05	Other Current Liabilities	1,557	2,882
2.01.06	Provisions	0	107
2.01.06.02	Other Provisions	0	107
2.01.06.02.04	Provision for Termination of Commercial Relationship with Reseller	0	107
2.02	Non-Current Liabilities	53,637	55,616
2.02.01	Loans and Financing	47,988	49,228
2.02.01.01	Loans and Financing	47,988	49,228
2.02.02	Other Liabilities	1,002	1,277
2.02.02.02	Other	1,002	1,277
2.02.02.02.03	Deferred Income Tax and Social Contribution	253	0
2.02.02.02.06	Other Non-Current Liabilities	749	1,277
2.02.04	Provisions	4,647	5,111
2.02.04.01	Provisions for Tax, Social Security, Labor and Civil Liabilities	4,647	5,111
2.02.04.01.01	Provisions for Tax Liabilities	8	0
2.02.04.01.02	Provisions for Social Security and Labor Liabilities	603	974
2.02.04.01.04	Provisions for Civil Liabilities	4,036	4,137

Parent Company Financial Statements / Balance Sheet – Liabilities

(In thousands of R\$)

Code	Description	Current quarter 3/31/2024	Previous year 12/31/2023
2.03	Equity	193,055	189,995
2.03.01	Paid-in Capital	147,000	147,000
2.03.04	Profit Reserves	43,284	43,284
2.03.04.01	Legal reserve	5,343	5,343
2.03.04.10	Expansion Reserve	37,941	37,941
2.03.05	Retained Earnings/Accumulated Losses	2,803	0
2.03.07	Accumulated Conversion Adjustments	-32	-289

Parent Company Financial Statements / Statement of Income
(In thousands of R\$)

Code	Description	YTD current year	YTD previous year
		1/1/2024 to 3/31/2024	1/1/2023 to 3/31/2023
3.01	Income from Sale of Goods and/or Services	42,971	46,879
3.02	Cost of Goods Sold and/or Services	-27,340	-30,725
3.03	Gross Profit	15,631	16,154
3.04	Operating Expenses/Income	-14,073	-13,567
3.04.01	Selling Expenses	-8,719	-8,793
3.04.0	General and Administrative Expenses	-4,050	-4,254
3.04.0	Other Operating Income	514	779
3.04.0	Other Operating Expenses	-573	-139
3.04.0	Equity Income (Loss)	-1,245	-1,160
3.05	Earnings Before Financial Result and Taxes	1,558	2,587
3.06	Financial Result	2,363	1,036
3.06.01	Financial Income	3,378	2,639
3.06.0	Financial Expenses	-1,015	-1,603
3.07	Earnings Before Income Taxes	3,921	3,623
3.08	Income Tax and Social Contribution on Income	-1,118	-99
3.08.0	Current	-451	265
3.08.0	Deferred	-667	-364
3.09	Net Income (Loss) from Continuing Operations	2,803	3,524
3.11	Net Income (Loss) for the Period	2,803	3,524
3.99	Earnings per Share - (R\$/Share)		
3.99.01	Basic Earnings per Share		
3.99.0	Common	0.04241	0.05332
3.99.0	Diluted Earnings per Share		
3.99.0	Common	0.04241	0.05332

Parent Company Financial Statements / Statement of Comprehensive Income

(In thousands of R\$)

Code	Description	YTD current year	YTD previous year
		1/1/2024 to 3/31/2024	1/1/2023 to 3/31/2023
4.01	Net Income for the Period	2,803	3,524
4.02	Other Comprehensive Income	257	-258
4.02.01	Cumulative Foreign Currency Translation Adjustments	257	-258
4.03	Comprehensive Income (Loss) for the Period	3,060	3,266

Parent Company Financial Statements / Statement of Cash Flows (Indirect Method)**(In thousands of R\$)**

Code	Description	YTD current year 1/1/2024 to 3/31/2024	YTD previous year 1/1/2023 to 3/31/2023
6.01	Net Cash from Operating Activities	17,759	38,810
6.01.01	Cash Provided by Operations	7,555	5,544
6.01.01.01	Net Income (Loss) for the Period	2,803	3,524
6.01.01.02	Depreciation and Amortization	2,111	1,851
6.01.01.03	Exchange Variation – Trade Receivables	-379	-148
6.01.01.04	Income Tax and Social Contribution	1,118	99
6.01.01.05	Interest on Loans and Financing	493	353
6.01.01.06	Provision for Labor, Tax, Civil and Termination of Commercial Relationship Risks	-464	79
6.01.01.07	Provision for Obsolescence	156	54
6.01.01.08	Allowance for Doubtful Accounts – Accounts Receivable and Loans Granted	17	86
6.01.01.10	Other Provisions	-1,127	-1,664
6.01.01.11	Exchange Variation – Trade Payables	160	-112
6.01.01.14	Disposal of Property, Plant and Equipment	1,422	262
6.01.01.15	Equity Income (Loss)	1,245	1,160
6.01.02	Changes in Assets and Liabilities	10,204	33,266
6.01.02.01	Trade Receivables	-2,577	2,396
6.01.02.02	Inventories	-451	2,710
6.01.02.03	Taxes Recoverable	-253	-2,117
6.01.02.05	Loans Granted	390	-928
6.01.02.08	Other Current and Non-Current Assets	254	808
6.01.02.14	Trade Payables	2,848	7,836
6.01.02.15	Contractual Liabilities	8,952	20,765
6.01.02.16	Tax Liabilities	471	658
6.01.02.17	Other Current and Non-Current Liabilities	570	1,138
6.02	Net Cash Provided by (Used in) Investing Activities	-11,422	-18,526
6.02.01	Financial Investments	-1,195	-181
6.02.02	Capital Payment in Subsidiary	-1,976	-1,086
6.02.04	Acquisition of Property, Plant and Equipment	-7,610	-17,103
6.02.05	Acquisition of Intangible Assets	-641	-156
6.03	Net Cash from Financing Activities	-1,830	-1,550
6.03.02	Payment of Interest on Loans	-644	-364
6.03.04	Payment of Loans	-1,186	-1,186
6.04	Exchange Variation on Cash and Cash Equivalents	0	46
6.05	Increase (Decrease) in Cash and Cash Equivalents	4,507	18,780
6.05.01	Cash and Cash Equivalents at the Beginning of the Period	23,989	18,531
6.05.02	Cash and Cash Equivalents at the End of the Period	28,496	37,311

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ITR – Quarterly Information – March 31, 2024 - UNICASA INDUSTRIA DE MOVEIS S.A.

Version: 1

Parent Company Financial Statements / Statement of Changes in Equity – 1/1/2024 to 3/31/2024

(In thousands of R\$)

Code	Description	Paid-In Capital	Capital Reserves, Options Granted and Treasury Shares	Income Reserve	Retained Earnings or Accumulated Losses	Other Comprehensive Income	Equity
5.01	Opening Balances	147,000	0	43,284	0	-289	189,995
5.02	Prior-year Adjustments	0	0	0	0	0	0
5.03	Adjusted Opening Balances	147,000	0	43,284	0	-289	189,995
5.04	Capital Transactions with Partners	0	0	0	0	0	0
5.05	Total Comprehensive Income (Loss)	0	0	0	2,803	257	3,060
5.05.01	Net Income for the Period	0	0	0	2,803	0	2,803
5.05.02	Other Comprehensive Income (Loss)	0	0	0	0	257	257
5.05.04	Translation Adjustments in the Period	0	0	0	0	257	257
5.06	Internal Changes in Equity	0	0	0	0	0	0
5.07	Closing Balances	147,000	0	43,284	2,803	-32	193,055

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ITR – Quarterly Information – March 31, 2024 - UNICASA INDUSTRIA DE MOVEIS S.A.

Version: 1

Parent Company Financial Statements / Statement of Changes in Equity– 1/1/2023 to 3/31/2023

(In thousands of R\$)

Code	Description	Paid-In Capital	Capital Reserves, Options Granted and Treasury Shares	Income Reserve	Retained Earnings or Accumulated Losses	Other Comprehensive Income	Equity
5.01	Opening Balances	147,000	0	41,394	0	338	188,732
5.02	Prior-year Adjustments	0	0	0	0	0	0
5.03	Adjusted Opening Balances	147,000	0	41,394	0	338	188,732
5.04	Capital Transactions with Partners	0	0	0	0	0	0
5.05	Total Comprehensive Income (Loss)	0	0	0	3,524	-258	3,266
5.05.01	Net Income for the Period	0	0	0	3,524	0	3,524
5.05.02	Other Comprehensive Income	0	0	0	0	-258	-258
5.05.02.04	Translation Adjustments in the Period	0	0	0	0	-258	-258
5.06	Internal Changes in Equity	0	0	0	0	0	0
5.07	Closing Balances	147,000	0	41,394	3,524	80	191,998

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ITR – Quarterly Information – March 31, 2024 - UNICASA INDUSTRIA DE MOVEIS S.A.

Parent Company Financial Statements / Statement of Value Added

(In thousands of R\$)

Code	Description	YTD current year 1/1/2024 to 3/31/2024	YTD previous year 1/1/2023 to 3/31/2023
7.01	Income	53,212	58,562
7.01.01	Sales of Goods, Products and Services	52,758	58,088
7.01.02	Other Income	471	560
7.01.04	Reversal of/Allowance for Doubtful Accounts	-17	-86
7.02	Inputs Acquired from Third Parties	-30,951	-34,817
7.02.01	Cost of Products Sold and Services Rendered	-21,474	-25,720
7.02.02	Supplies, Electricity, Outsourced Services and Others	-8,555	-8,468
7.02.03	Loss/Recovery of Asset Values	-156	-55
7.02.04	Other	-766	-574
7.03	Gross Value Added	22,261	23,745
7.04	Retentions	-2,110	-1,855
7.04.01	Depreciation, Amortization and Depletion	-2,110	-1,855
7.05	Net Added Value Produced	20,151	21,890
7.06	Added Value from Transfers	2,231	1,531
7.06.01	Equity Income (Loss)	-1,245	-1,160
7.06.02	Financial Income	3,476	2,691
7.07	Total Value Added to Distribute	22,382	23,421
7.08	Distribution of Added Value	22,382	23,421
7.08.01	Personnel	10,215	10,402
7.08.01.01	Direct Compensation	8,276	8,454
7.08.01.02	Benefits	1,236	1,207
7.08.01.03	F.G.T.S. (Government Severance Fund)	703	741
7.08.02	Taxes, Fees and Contributions	8,209	8,133
7.08.02.01	Federal	5,805	4,921
7.08.02.02	State	2,390	3,200
7.08.02.03	Municipal	14	12
7.08.03	Remuneration of Loan Capital	1,155	1,362
7.08.03.01	Interest	493	353
7.08.03.02	Rentals	175	207
7.08.03.03	Other	487	802
7.08.04	Remuneration of Own Capital	2,803	3,524
7.08.04.03	Accumulated Losses/Retained Earnings in the Period	2,803	3,524

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ITR – Quarterly Information – March 31, 2024 - UNICASA INDUSTRIA DE MOVEIS S.A.

Consolidated Financial Statements / Balance Sheet – Assets

(In thousands of R\$)

Code	Description	Current quarter 3/31/2024	Previous year 12/31/2023
1	Total Assets	361,632	349,181
1.01	Current Assets	131,762	122,833
1.01.01	Cash and cash equivalents	32,190	26,100
1.01.02	Financial Investments	34,386	33,478
1.01.02.03	Financial Investments Stated at Amortized Cost	34,386	33,478
1.01.03	Accounts Receivable	24,335	20,163
1.01.03.01	Trade Receivables	24,335	20,163
1.01.04	Inventories	27,951	27,640
1.01.06	Recoverable Taxes	4,540	6,434
1.01.06.01	Current Recoverable Taxes	4,540	6,434
1.01.08	Other Current Assets	8,360	9,018
1.01.08.03	Other	8,360	9,018
1.01.08.03.01	Advances and Prepayments	2,189	1,494
1.01.08.03.02	Loans Granted	1,335	1,549
1.01.08.03.03	Prepaid Expenses	4,836	5,975
1.02	Non-Current Assets	229,870	226,348
1.02.01	Long-Term Assets	32,248	33,143
1.02.01.03	Financial Investments Measured at Amortized Cost	10,482	10,195
1.02.01.04	Accounts Receivable	11,948	13,611
1.02.01.04.01	Trade Receivables	11,948	13,611
1.02.01.07	Deferred Taxes	4,117	3,458
1.02.01.07.01	Deferred Income Tax and Social Contribution	4,117	3,458
1.02.01.10	Other Non-Current Assets	5,701	5,879
1.02.01.10.01	Non-current Assets for Sale	1,597	1,597
1.02.01.10.03	Recoverable Taxes	222	219
1.02.01.10.04	Judicial Deposits	575	575
1.02.01.10.05	Loans Granted	176	352
1.02.01.10.06	Other Assets	3,131	3,136
1.02.02	Investments	20	20
1.02.02.01	Ownership Interest	20	20
1.02.02.01.05	Other Investments	20	20
1.02.03	Property, Plant and Equipment	192,762	188,746
1.02.03.01	Property, Plant and Equipment in Use	122,017	65,374
1.02.03.03	Property, Plant and Equipment in Progress	70,745	123,372
1.02.04	Intangible Assets	4,840	4,439
1.02.04.01	Intangible Assets	4,840	4,439
1.02.04.01.02	Intangible Assets in Use	4,840	4,439

Consolidated Financial Statements / Balance Sheet – Liabilities**(In thousands of R\$)**

Code	Description	Current quarter 3/31/2024	Previous year 12/31/2023
2	Total Liabilities	361,632	349,181
2.01	Current Liabilities	94,181	83,281
2.01.01	Payroll and Related Charges	6,395	5,233
2.01.01.01	Payroll Charges	1,162	1,264
2.01.01.02	Labor Charges	5,233	3,969
2.01.02	Trade Payables	9,534	6,554
2.01.02.01	Domestic Suppliers	6,316	3,231
2.01.02.02	Foreign Suppliers	3,218	3,323
2.01.03	Tax Liabilities	2,664	1,743
2.01.03.01	Federal Tax Liabilities	1,900	1,281
2.01.03.01.01	Income Tax and Social Contribution Payable	452	0
2.01.03.01.02	Other Tax and Federal Liabilities	1,448	1,281
2.01.03.02	State Tax Liabilities	757	443
2.01.03.03	Municipal Tax Liabilities	7	19
2.01.04	Loans and Financing	6,867	7,888
2.01.04.01	Loans and Financing	3,566	4,749
2.01.04.03	Lease Financing	3,301	3,139
2.01.05	Other Liabilities	68,721	61,756
2.01.05.02	Other	68,721	61,756
2.01.05.02.01	Dividends and Interest on Equity Payable	11,672	11,672
2.01.05.02.04	Contractual Obligations	55,316	46,846
2.01.05.02.05	Other Current Liabilities	1,733	3,238
2.01.06	Provisions	0	107
2.01.06.02	Other Provisions	0	107
2.01.06.02.04	Provision for Termination of Commercial Agreement	0	107
2.02	Non-Current Liabilities	74,396	75,905
2.02.01	Loans and Financing	68,747	69,930
2.02.01.01	Loans and Financing	47,988	49,228
2.02.01.03	Lease Financing	20,759	20,702
2.02.02	Other Liabilities	1,002	864
2.02.02.02	Other	1,002	864
2.02.02.02.03	Deferred Income Tax and Social Contribution	253	0
2.02.02.02.06	Other Non-Current Liabilities	749	864
2.02.04	Provisions	4,647	5,111
2.02.04.01	Provisions for Tax, Social Security, Labor and Civil Liabilities	4,647	5,111
2.02.04.01.01	Provisions for Tax Liabilities	8	0
2.02.04.01.02	Provisions for Social Security and Labor Liabilities	603	974
2.02.04.01.04	Provisions for Civil Liabilities	4,036	4,137

Consolidated Financial Statements / Balance Sheet – Liabilities

(In thousands of R\$)

Code	Description	Current quarter 3/31/2024	Previous year 12/31/2023
2.03	Consolidated Equity	193,055	189,995
2.03.01	Paid-in Capital	147,000	147,000
2.03.04	Profit Reserves	43,284	43,284
2.03.04.01	Legal Reserve	5,343	5,343
2.03.04.10	Expansion Reserve	37,941	37,941
2.03.05	Retained Earnings/Accumulated Losses	2,803	0
2.03.07	Accumulated Conversion Adjustments	-32	-289

(A FREE TRANSLATION OF THE ORIGINAL IN PORTUGUESE)

ITR – Quarterly Information – March 31, 2024 - UNICASA INDUSTRIA DE MOVEIS S.A.

Consolidated Financial Statements / Statement of Income
(In thousands of R\$)

Code	Description	YTD current year	YTD previous year
		1/1/2024 to 3/31/2024	1/1/2023 to 3/31/2023
3.01	Income from Sale of Goods and/or Services	47,093	48,710
3.02	Cost of Goods Sold and/or Services	-28,437	-32,401
3.03	Gross Profit	18,656	16,309
3.04	Operating Expenses/Income	-17,657	-14,198
3.04.01	Selling Expenses	-13,657	-10,590
3.04.02	General and administrative expenses	-3,961	-4,254
3.04.04	Other Operating Income	534	785
3.04.05	Other Operating Expenses	-573	-139
3.05	Earnings Before Financial Result and Taxes	999	2,111
3.06	Financial Result	2,383	1,077
3.06.01	Financial Income	3,424	2,684
3.06.02	Financial Expenses	-1,041	-1,607
3.07	Earnings Before Income Taxes	3,382	3,188
3.08	Income Tax and Social Contribution on Income	-579	336
3.08.01	Current	-876	260
3.08.02	Deferred	297	76
3.09	Net Income (Loss) from Continuing Operations	2,803	3,524
3.11	Consolidated Losses/Earnings in the Period	2,803	3,524
3.99	Earnings per Share - (R\$/Share)		
3.99.01	Basic Earnings per Share		
3.99.01.01	Common	0.04241	0.05332
3.99.02	Diluted Earnings per Share		
3.99.02.01	Common	0.04241	0.05332

Parent Company Financial Statements / Statement of Comprehensive Income

(In thousands of R\$)

Code	Description	YTD current year	YTD previous year
		1/1/2024 to 3/31/2024	1/1/2023 to 3/31/2023
4.01	Consolidated Net Income in the Period	2,803	3,524
4.02	Other Comprehensive Income (Loss)	257	-258
4.02.01	Cumulative Foreign Currency Translation Adjustments	257	-258
4.03	Consolidated Comprehensive Income (Loss) in the Period	3,060	3,266
4.03.01	Attributable to Controlling Shareholders	3,060	3,266

Consolidated Financial Statements / Statement of Cash Flows (Indirect Method)

(In thousands of R\$)

Code	Description	YTD current year 1/1/2024 to 3/31/2024	YTD previous year 1/1/2023 to 3/31/2023
6.01	Net Cash from Operating Activities	17,368	37,792
6.01.01	Cash Provided by Operations	6,348	3,671
6.01.01.01	Net Income (Loss) for the Period	2,803	3,524
6.01.01.02	Depreciation and Amortization	2,784	1,914
6.01.01.03	Exchange Variation – Trade Receivables	-379	-148
6.01.01.04	Income Tax and Social Contribution	579	-336
6.01.01.05	Interest on Loans and Financing	493	353
6.01.01.06	Provision for Labor, Tax, Civil and Termination of Commercial Relationship Risks	-571	79
6.01.01.07	Provision for Obsolescence	156	54
6.01.01.08	Allowance for Doubtful Accounts – Accounts Receivable and Loans Granted	17	86
6.01.01.10	Other Provisions	-1,116	-2,005
6.01.01.11	Exchange Variation – Trade Payables	160	-112
6.01.01.14	Disposal of Property, Plant and Equipment	1,422	262
6.01.02	Changes in Assets and Liabilities	11,020	34,121
6.01.02.01	Trade Receivables	-2,147	4,760
6.01.02.02	Inventories	-467	2,863
6.01.02.03	Taxes Recoverable	1,891	-2,535
6.01.02.05	Loans Granted	390	-928
6.01.02.08	Other Current and Non-Current Assets	-640	411
6.01.02.14	Trade Payables	2,820	5,967
6.01.02.15	Contractual Liabilities	8,470	21,315
6.01.02.16	Tax Liabilities	469	759
6.01.02.17	Other Current and Non-Current Liabilities	658	1,509
6.01.02.18	Payment of Income Tax and Social Contribution	-424	0
6.02	Net Cash Provided by (Used in) Investing Activities	-9,449	-19,411
6.02.01	Financial Investments	-1,195	-181
6.02.04	Acquisition of Property, Plant and Equipment	-7,613	-19,074
6.02.05	Acquisition of Intangible Assets	-641	-156
6.03	Net Cash from Financing Activities	-2,366	-1,764
6.03.02	Payment of Interest on Loans	-644	-364
6.03.03	Lease Payments	-536	-214
6.03.04	Payment of Loans	-1,186	-1,186
6.04	Exchange Variation on Cash and Cash Equivalents	537	418
6.05	Increase (Decrease) in Cash and Cash Equivalents	6,090	17,035
6.05.01	Cash and Cash Equivalents at the Beginning of the Period	26,100	23,528
6.05.02	Cash and Cash Equivalents at the End of the Period	32,190	40,563

(A FREE TRANSLATION OF THE ORIGINAL IN PORTUGUESE)

ITR – Quarterly Information – March 31, 2024 - UNICASA INDUSTRIA DE MOVEIS S.A.

Version: 1

Consolidated Financial Statements / Statement of Changes in Equity - 1/1/2024 to 3/31/2024

(In thousands of R\$)

Code	Description	Paid-In Capital	Capital Reserves, Options Granted and Treasury Shares	Income Reserve	Retained Earnings or Accumulate d Losses	Other Comprehensive Income	Equity	Non-Controlling Interest	Consolidated Equity
5.01	Opening Balances	147,000	0	43,284	0	-289	189,995	0	189,995
5.02	Prior-year Adjustments	0	0	0	0	0	0	0	0
5.03	Adjusted Opening Balances	147,000	0	43,284	0	-289	189,995	0	189,995
5.04	Capital Transactions with Partners	0	0	0	0	0	0	0	0
5.05	Total Comprehensive Income (Loss)	0	0	0	2,803	257	3,060	0	3,060
5.05.01	Net Income for the Period	0	0	0	2,803	0	2,803	0	2,803
5.05.02	Other Comprehensive Income (Loss)	0	0	0	0	257	257	0	257
5.06	Internal Changes in Equity	0	0	0	0	0	0	0	0
5.07	Closing Balances	147,000	0	43,284	2,803	-32	193,055	0	193,055

(A FREE TRANSLATION OF THE ORIGINAL IN PORTUGUESE)

ITR – Quarterly Information – March 31, 2024 - UNICASA INDUSTRIA DE MOVEIS S.A.

Version: 1

Consolidated Financial Statements / Statement of Changes in Equity - 1/1/2023 to 3/31/2023

(In thousands of R\$)

Code	Description	Paid-In Capital	Capital Reserves, Options	Income Reserve	Retained Earnings or Accumulated	Other Comprehensive Income	Equity	Non-Controlling Interest	Consolidated Equity
5.01	Opening Balances	147,000	0	41,394	0	338	188,732	0	188,732
5.02	Prior-year Adjustments	0	0	0	0	0	0	0	0
5.03	Adjusted Opening Balances	147,000	0	41,394	0	338	188,732	0	188,732
5.04	Capital Transactions with Partners	0	0	0	0	0	0	0	0
5.05	Total Comprehensive Income (Loss)	0	0	0	3,524	-258	3,266	0	3,266
5.05.01	Net Income for the Period	0	0	0	3,524	0	3,524	0	3,524
5.05.02	Other Comprehensive Income (Loss)	0	0	0	0	-258	-258	0	-258
5.05.02.04	Translation Adjustments in the Period	0	0	0	0	-258	-258	0	-258
5.06	Internal Changes in Equity	0	0	0	0	0	0	0	0
5.07	Closing Balances	147,000	0	41,394	3,524	80	191,998	0	191,998

Consolidated Financial Statements / Statement of Value Added**(In thousands of R\$)**

Code	Description	YTD current year 1/1/2024 to 3/31/2024	YTD previous year 1/1/2023 to 3/31/2023
7.01	Income	57,354	60,404
7.01.01	Sales of Goods, Products and Services	56,880	59,924
7.01.02	Other Income	491	566
7.01.04	Provision/Reversal of Allowance for Doubtful Accounts	-17	-86
7.02	Inputs acquired from third parties	-33,119	-36,828
7.02.01	Cost of Products Sold and Services Rendered	-21,625	-26,137
7.02.02	Supplies, Electricity, Outsourced Services and Others	-10,566	-10,400
7.02.03	Loss/Recovery of Asset Values	-156	-55
7.02.04	Other	-772	-236
7.03	Gross Value Added	24,235	23,576
7.04	Retentions	-2,783	-1,920
7.04.01	Depreciation, Amortization and Depletion	-2,783	-1,920
7.05	Net Added Value Produced	21,452	21,656
7.06	Added Value from Transfers	3,523	2,738
7.06.02	Financial Income	3,523	2,738
7.07	Total Value Added to Distribute	24,975	24,394
7.08	Distribution of Added Value	24,975	24,394
7.08.01	Personnel	12,063	11,198
7.08.01.01	Direct Compensation	10,062	9,235
7.08.01.02	Benefits	1,298	1,222
7.08.01.03	F.G.T.S. (Government Severance Fund)	703	741
7.08.02	Taxes, Fees and Contributions	7,839	7,800
7.08.02.01	Federal	5,434	4,577
7.08.02.02	State	2,390	3,210
7.08.02.03	Municipal	15	13
7.08.03	Remuneration of Loan Capital	2,270	1,872
7.08.03.01	Interest	493	353
7.08.03.02	Rentals	1,260	709
7.08.03.03	Other	517	810
7.08.04	Remuneration of Own Capital	2,803	3,524
7.08.04.03	Retained Earnings/Accumulated Losses for the Period	2,803	3,524

Comments on Financial Performance

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Índice de
Ações com Governança
Corporativa Diferenciada **IGC**

Índice de
Ações com Tag Along
Diferenciado **ITAG**

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Bento Gonçalves, Rio Grande do Sul, May 13, 2024. Unicasa Indústria de Móveis S.A. (B3: UCAS3, Bloomberg: UCAS3: BZ, Reuters: UCAS3.SA), one of the leaders in Brazil's custom-made furniture industry and the only Brazilian publicly-held company in the sector, announces today its results for the first quarter of 2024 (1Q24). Except where stated otherwise, all variations and comparisons are in relation to the same period the previous year. The following financial and operating information, except where stated otherwise, is presented with consolidated data (including Unicasa Comércio de Móveis Ltda and Unicasa Holding, LLC), in thousands of Brazilian reais and in accordance with the International Financial Reporting Standards (IFRS).

Period highlights

- Increase of 6.1 p.p in gross margin (39,6%)
- Net Revenue of -3.3%
- Net Margin of 6.0% (-1.3 p.p.)

Executive Summary	1Q23	1Q24	Δ
Gross Revenue ex-IPI	59,047	55,827	-5.5%
Net Revenue	48,710	47,093	-3.3%
Cost of Goods Sold	(32,401)	(28,437)	-12.2%
Gross Income	16,309	18,656	+14.4%
Gross Margin	33.5%	39.6%	+6.1 p.p.
Selling and Administrative Expenses	(14,844)	(17,618)	+18.7%
Other Revenues and Operating Expenses	646	(39)	-106.0%
Operating Income	2,111	999	-52.7%
Operating Margin	4.3%	2.1%	-2.2 p.p.
Financial Income (Expenses) Net	1,077	2,383	+121.3%
Operating Income before Income Tax and Social Contribution	3,188	3,382	+6.1%
Income Tax and Social Contribution	336	(579)	-272.3%
Net Profit	3,524	2,803	-20.5%
Net Margin	7.2%	6.0%	-1.3 p.p.
EBITDA	4,025	3,783	-6.0%
EBITDA Margin	8.3%	8.0%	-0.3 p.p.
ROIC - UDM	12.9%	5.9%	-7.0 p.p.

Disclaimer: The forward-looking statements in this document related to the business prospects, projections of operating and financial results and growth prospects of Unicasa are merely estimates and as such are based exclusively on Management's expectations for the future of the business. These expectations depend substantially on market conditions, the performance of the Brazilian economy, industry and international markets, and are subject to known and unknown risks and uncertainties, which can cause such expectations to not materialize or cause actual results to differ materially from those expected and, therefore, are subject to change without prior notice.

MESSAGE FROM MANAGEMENT

Dear Shareholders,

During the quarter of this year, Company's revenue decreased once again. The impact of closed stores, as mentioned in recent earnings releases, has been significant for the New and Dell Anno brands. Most of the closed stores already have replacements, however, the drop in revenue caused by the closure of a store is generally faster than the recovery generated by a new store, due to the process of selecting the new store owner, renovating the store, setting up the showroom and building the customer portfolio. We have focused on our portfolio of investors interested in opening stores with us to fill this gap, but factors beyond our control worsened the impact of closed stores. These factors include dealers who did not adapt to New's new positioning or those who could not bear the decline in revenue last year. Added to these, the unstable economic scenario in Brazil creates distrust among consumers. However, we have observed the resumption of civil construction activity, which should produce future effects in our business.

Our stores in the United States have been performing according to our expectations of operational maturity, registering growth of 119% in revenues in U.S. dollar. Revenue from our exclusive dealers in the U.S. market grew 24%. As such, total revenue from the export market, in U.S. dollar, increased 37%.

The quarterly highlight was the 6.1 p.p. increase in gross margin, with the domestic market accounting for around 1.3 p.p. and the export market 4.8 p.p. In the domestic market, price adjustment is the main factor, whereas in the export market, the main factors were the increase in the recognition of revenue from end consumers; dilution of costs due to higher revenue; and more efficient management of variable costs.

Regarding operating expenses, the increase was mainly due to the addition of two own stores in the United States. In the Other operating revenues line, the sale of a fixed asset was the main factor behind the reversal of this line from revenue to expense.

The addition of two own stores in the United States, which do not yet contribute to the generation of net profit, was the main reason for the reduction in the Company's net income this quarter.

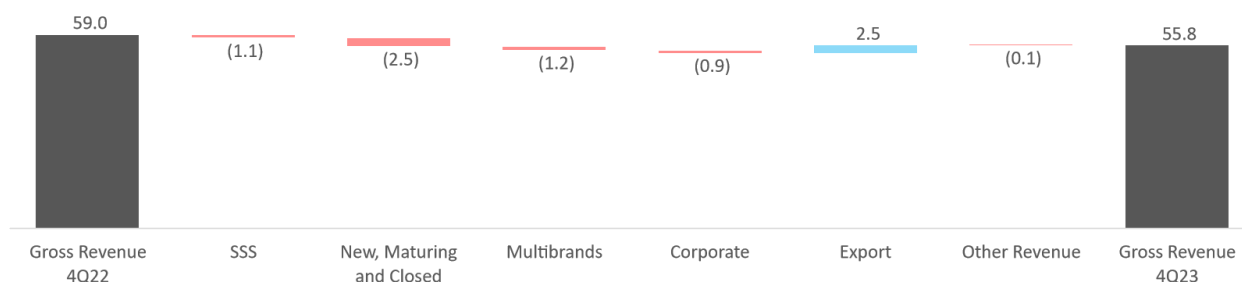
When these operations start generating positive results for revenue recognition, they will contribute positively to the Company's results and reverse the current scenario, since both stores are in the process of maturing as expected.

On April 29, the Shareholders Meeting approved the distribution of dividends in the gross amount of R\$0.2009/share on May 29, 2024. All the current members of the Board of Directors were elected for one more term. The members of the Audit Committee too were reelected. The Meeting also approved updating of the Company's corporate purpose.

SALES PERFORMANCE

Same-store sales revenue decreased 2.9%, affecting revenue by R\$1.1 million. Revenue from new stores and stores in the maturation phase increased R\$0.5 million, while stores closed during 2023 affected revenue by R\$3.0 million. Revenue from the multibrand segment declined 20.9%, while Corporate revenue declined 38.6%. Export revenue in U.S. dollar grew 37%. Thus, the Company's revenue decreased 5.5%.

The following chart shows the evolution of revenue between 1Q23 and 1Q24⁽¹⁾.



⁽¹⁾In million.

The following table shows the breakdown of revenue.

Gross Revenue ex-IPI	1Q23	1Q24	Δ
Exclusive Dealers	42,601	39,013	-8.4%
Δ Same Stores Sales	4.4%	-2.9%	
Δ Same Stores Volume ¹	-13.1%	-3.2%	
Multibrands	5,760	4,558	-20.9%
Corporate	2,246	1,379	-38.6%
Exports	8,105	10,613	30.9%
Gross Revenue ex-IPI	1Q23	1Q24	Δ
Unicasa Indústria de Móveis	59,047	55,827	-5.5%
Δ Volume ¹	-34.0%	-12.0%	

¹Obtained by deflating revenue by price increases passed on to dealers and excluding the discounts granted.

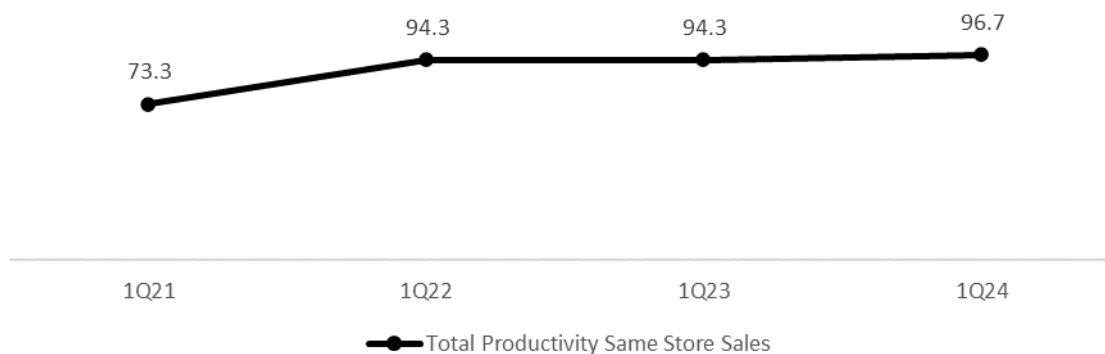
SALES AND DISTRIBUTION CHANNELS

Below is the evolution of our distribution network.

Period	1Q23	2Q23	3Q23	4Q23	1Q24	Δ(1)
Exclusive Dealers	177	173	168	165	159	(6)
National Exclusive	158	154	150	145	139	(6)
Export Exclusive	19	19	18	20	20	-
Multibrands	95	90	91	91	95	4
National Multibrands	72	67	67	67	71	4
Export Multibrands	23	23	24	24	24	-

(1) Variation compared to 4Q23

Average productivity in the Same-Store criterion in the quarter was R\$96,700/month, 2.6% higher than in 1Q23. The following chart shows productivity by quarter.



FINANCIAL PERFORMANCE

SELLING, GENERAL AND ADMINISTRATIVE EXPENSES (SG&A)

Selling General and Administrative Expenses	1Q23	1Q24	Δ
Total	(14,844)	(17,618)	+18.7%
Selling Expenses	(10,590)	(13,657)	+29.0%
% of Net Revenue	21.7%	29.0%	+7.3 p.p.
Administrative Expenses	(4,254)	(3,961)	-6.9%
% of Net Revenue	8.7%	8.4%	-0.3 p.p.
SG&A % of Net Revenue	30.4%	37.4%	+7.0 p.p.

The main factor for the variation in General and Administrative expenses was the opening of two own stores in the United States.

Other Operating Income and Expenses

In 1Q23, the Company won the lawsuit regarding presumed ICMS credit on PIS/COFINS calculation base. This quarter, the Company sold a fixed asset.

Other Operating Income and Expenses	1Q23	1Q24	Δ
Total	646	(39)	-106.0%
Result from the sale of assets held for sale and of property, plant and equipment	(138)	(535)	287.7%
Bank Premium	64	49	-23.4%
Other Operating Income	720	447	-37.9%
% of Net Revenue	1.3%	0.1%	-1.2 p.p.

Financial Result

The increase in financial result was chiefly due to the yield on financial investments.

Financial Result	1Q23	1Q24	Δ
Net Financial Result	1,077	2,383	+121.3%
Financial Expenses	(1,607)	(1,041)	-35.2%
IOF charge and bank fees	(44)	(62)	+40.9%
Loans and financing expenses	(353)	(493)	+39.7%
Exchange variation expenses	(536)	(110)	-79.5%
Present value adjustment - AVP	(619)	(215)	-65.3%
Other financial expenses	(55)	(161)	+192.7%
Financial Income	2,684	3,424	+27.6%
Interest income	214	162	-24.3%
Discounts	13	39	+200.0%
Yield from short-term investments	452	1,704	+277.0%
Exchange variation income	349	407	+16.6%
Present value adjustment - AVP	1,225	962	-21.5%
Other financial income	431	150	-65.2%

EBITDA and EBITDA Margin

EBITDA	1Q23	1Q24	Δ
Net Profit in the Period	3,524	2,803	-20.5%
Income Tax and Social Contribution	(336)	579	-272.3%
Financial Result	(1,077)	(2,383)	+121.3%
EBIT	2,111	999	-52.7%
Depreciation and Amortization	1,914	2,784	+45.5%
EBITDA	4,025	3,783	-6.0%
EBITDA Margin	8.3%	8.0%	-0.3 p.p.

The increase in depreciation was due to the operational startup of a few machines mentioned in the Investment Plan announced in late 2021 and the depreciation of showrooms and renovations at own stores in the United States.

Cash Flow

Cash flow from operating activities grew 73%. However, net cash from operating activities decreased 54%, mainly due to the lower volume of advances from customers. This reduction was partially offset by lower Capex. Thus, cash generation declined 57%.

Cash Flow	1Q23	1Q24	Δ
Cash Flows from Operating Activities	3,671	6,348	+72.9%
Changes in Assets and Liabilities	34,121	11,020	-67.7%
Financial Investments	(181)	(1,195)	+560.2%
Cash generated by investment activities	(19,230)	(8,254)	-57.1%
Cash generated by financing activities	(1,764)	(2,366)	+34.1%
Effect of exchange variation on cash and cash equivalents	418	537	+28.5%
Cash flow (burn)	17,035	6,090	-64.3%
Financial Investments	181	1,195	+560.2%
Cash flow and Financial Investments	17,216	7,285	-57.7%

Net Cash

Net Cash	31/12/2023	31/03/2024	Δ
Short Term Debt	4,749	3,566	-24.9%
Long Term Debt	49,228	47,988	-2.5%
Gross Debt	53,977	51,554	-4.5%
Cash and Cash Equivalents	26,100	32,190	+23.3%
Financial Investments	43,673	44,868	+2.7%
Net Debt/(Cash Surplus)	(15,796)	(25,504)	+61.5%

Return on Invested Capital (ROIC) and Return on Equity (ROE) in the last twelve months (LTM)

NOPLAT (Net Operating Profit Less Adjusted Taxes)	1Q24	4Q23	3Q23	2Q23	1Q23
(=) EBITDA	3,783	3,440	7,071	2,677	4,025
Depreciation	2,784	2,663	2,220	2,164	1,914
(=) EBIT	999	777	4,851	513	2,111
Income Tax and Social Contribution	(579)	4,301	(2,446)	(461)	336
Financial Result Income Tax Reversal	810	487	515	395	366
(=) Operating Net Income (NOPLAT)	1,230	5,565	2,920	447	2,813
(=) Operating Net Income (NOPLAT) - Last Twelve Months	10,162	11,745	10,726	13,502	21,035

ROIC (Return on Invested Capital)	1Q24	4Q23	3Q23	2Q23	1Q23
Invested Capital - LTM	173,692	169,518	167,468	167,468	163,553
ROIC - LTM	5.9%	6.9%	6.4%	8.1%	12.9%

ROE (Return on Equity)	1Q24	4Q23	3Q23	2Q23	1Q23
Net Profit	2,803	6,509	3,921	1,213	3,524
Net Profit - Last Twelve Months	14,446	15,167	13,619	17,058	26,301
Shareholders' equity	193,055	189,995	197,009	192,763	191,998
Shareholders' equity - Last Twelve Months	193,206	192,941	192,626	192,387	191,322
ROE - LTM	7.5%	7.9%	7.1%	8.9%	13.7%

ANNEX I – WORKING CAPITAL AND CAPITAL INVESTED

Invested Capital	31/03/2024	31/12/2023	30/09/2023	30/06/2023	31/03/2023
Operational Assets	77,310	75,074	77,325	78,330	96,333
(+) Trade Accounts Receivable	24,335	20,163	24,241	22,142	25,883
(+) Long Term Trade Accounts Receivable	11,948	13,611	14,659	14,982	13,308
(+) Long Term Loans Granted	176	352	329	541	788
(+) Inventories	27,951	27,640	30,062	31,773	32,688
(+) Advances to Suppliers	2,189	1,494	1,341	1,241	2,341
(+) Loans Granted	1,335	1,549	1,495	1,459	1,439
(+) Prepaid Expenses	4,836	5,975	4,864	4,982	15,046
(+) Recoverable Taxes	4,540	4,290	334	1,210	4,800
(+) Other Assets	-	-	-	-	40
Operational Liabilities	78,943	66,860	86,673	84,429	91,352
(-) Suppliers	9,534	6,554	10,702	13,046	13,999
(-) Tax Liabilities	2,664	1,743	3,552	1,775	3,446
(-) Payroll and Related Charges	6,395	5,233	9,179	7,508	5,988
(-) Advances from Customers	55,316	46,846	59,173	59,315	63,752
(-) Provisions	-	107	116	162	186
(-) Leases Payable	3,301	3,139	1,461	1,389	1,439
(-) Other Liabilities	1,733	3,238	2,490	1,234	2,542
(=) Working Capital	(1,633)	8,214	(9,348)	(6,099)	4,981
Non-current Operating Assets	207,264	204,738	188,569	186,570	173,402
(+) Assets Held for Sale	1,597	1,597	2,746	2,746	2,746
(+) Deferred Income Tax and Social Contribution	4,117	3,862	2,659	2,660	3,194
(+) Recoverable Taxes	222	2,363	2,322	2,276	2,231
(+) Judicial Deposits	575	575	487	1,021	1,025
(+) Other Assets	3,131	3,136	3,245	3,176	3,276
(+) Investments	20	20	20	20	20
(+) Property, Plant and Equipment	192,762	188,746	174,971	172,612	159,080
(+) Intangible Assets	4,840	4,439	2,119	2,059	1,830
Non-current Operating Liabilities	26,408	27,081	14,839	15,180	15,857
(-) Tax Liabilities	253	404	1,098	404	404
(-) Other Assets	749	864	1,004	1,114	1,235
(-) Leases Payable	20,759	20,702	7,637	7,621	8,285
(-) Provisions	4,647	5,111	5,100	6,041	5,933
(=) Fixed Capital	180,856	177,657	173,730	171,390	157,545
(=) Total invested capital	179,223	185,871	164,382	165,291	162,526
Financing					
(+) Shareholders' equity	193,055	189,995	197,009	192,763	191,998
(+) Dividends and interest on Equity Payable	11,672	11,672	-	-	10,617
(+) Short Term Loans Granted	3,566	4,749	4,748	4,771	5,253
(+) Long Term Loans Granted	47,988	49,228	1,186	2,372	3,558
(-) Cash and Cash Equivalents	32,190	26,100	29,913	26,099	40,563
(-) Short Term Financial Investments	34,386	33,478	4,788	4,705	4,627
(-) Long Term Financial Investments	10,482	10,195	3,860	3,811	3,710
(=) Total Financing	179,223	185,871	164,382	165,291	162,526

ANNEX II – FINANCIAL STATEMENTS – INCOME STATEMENT – CONSOLIDATED

Income Statement	1Q23	AV	1Q24	AV	Δ	AH
Gross Sales Revenue ex-IPI	59,047	121.2%	55,827	118.5%	(3,220)	-5.5%
Domestic Market	50,942	104.6%	45,214	96.0%	(5,728)	-11.2%
Exclusive Dealers	42,601	87.5%	39,013	82.8%	(3,588)	-8.4%
Multibrands	5,760	11.8%	4,558	9.7%	(1,202)	-20.9%
Unicasa Corporate	2,246	4.6%	1,379	2.9%	(868)	-38.6%
Other Revenues	335	0.7%	265	0.6%	(70)	-20.9%
Exports	8,105	16.6%	10,613	22.5%	2,508	+30.9%
Sales Deductions	(10,337)	-21.2%	(8,734)	-18.5%	1,603	-15.5%
Net Revenue from Sales	48,710	100.0%	47,093	100.0%	(1,617)	-3.3%
Cost of Goods Sold	(32,401)	-66.5%	(28,437)	-60.4%	3,964	-12.2%
Gross Profit	16,309	33.5%	18,656	39.6%	2,347	+14.4%
Selling Expenses	(10,590)	-21.7%	(13,657)	-29.0%	(3,067)	+29.0%
General and Administrative Expenses	(4,254)	-8.7%	(3,961)	-8.4%	293	-6.9%
Other Operating Income, Net	646	1.3%	(39)	-0.1%	(685)	-106.0%
Operating Income	2,111	4.3%	999	2.1%	(1,112)	-52.7%
Financial Expenses	(1,607)	-3.3%	(1,041)	-2.2%	566	-35.2%
Financial Income	2,684	5.5%	3,424	7.3%	740	+27.6%
Operating Income before Income Tax and Social Contribution	3,188	6.5%	3,382	7.2%	194	+6.1%
Income Tax and Social Contribution	336	0.7%	(579)	-1.2%	(915)	-272.3%
Current	260	0.5%	(876)	-1.9%	(1,136)	-436.9%
Deferred	76	0.2%	297	0.6%	221	+290.8%
Net Profit in the Period	3,524	7.2%	2,803	6.0%	(721)	-20.5%
Earnings per Share (R\$)	0.05		0.04		0.01	

ANNEX III - FINANCIAL STATEMENTS – BALANCE SHEET – CONSOLIDATED

Assets	31/12/2023	AV	31/03/2024	AV	Δ
Current Assets	120,689	34.5%	131,762	36.4%	+9.2%
Cash and Cash Equivalents	26,100	7.5%	32,190	8.9%	+23.3%
Restricted Marketable Securities	33,478	9.6%	34,386	9.5%	+2.7%
Trade Accounts Receivable	20,163	5.8%	24,335	6.7%	+20.7%
Inventories	27,640	7.9%	27,951	7.7%	+1.1%
Advances to Suppliers	1,494	0.4%	2,189	0.6%	+46.5%
Loans Granted	1,549	0.4%	1,335	0.4%	-13.8%
Prepaid Expenses	5,975	1.7%	4,836	1.3%	-19.1%
Recoverable Taxes	4,290	1.2%	4,540	1.3%	+5.8%
Non-Current Assets	228,896	65.5%	229,870	63.6%	+0.4%
Financial Investments	10,195	2.9%	10,482	2.9%	+2.8%
Trade Accounts Receivable	13,611	3.9%	11,948	3.3%	-12.2%
Loans Granted	352	0.1%	176	0.0%	-50.0%
Assets Held for Sale	1,597	0.5%	1,597	0.4%	+0.0%
Deferred Income Tax and Social Contribution	3,862	1.1%	4,117	1.1%	+6.6%
Recoverable Taxes	2,363	0.7%	222	0.1%	-90.6%
Judicial Deposits	575	0.2%	575	0.2%	+0.0%
Other Assets	3,136	0.9%	3,131	0.9%	-0.2%
Investments	20	0.0%	20	0.0%	+0.0%
Property, Plant and Equipment	188,746	54.0%	192,762	53.3%	+2.1%
Intangible Assets	4,439	1.3%	4,840	1.3%	+9.0%
Total Assets	349,585	100%	361,632	100%	+3.4%

Liabilities	31/12/2023	AV	31/03/2024	AV	Δ
Current Liabilities	83,281	23.8%	94,181	26.0%	+13.1%
Loans and Financing	4,749	1.4%	3,566	1.4%	-24.9%
Suppliers	6,554	1.9%	9,534	2.6%	+45.5%
Tax Liabilities	1,743	0.5%	2,664	0.7%	+52.8%
Dividends and interest on Equity Payable	11,672	3.3%	11,672	3.2%	+0.0%
Payroll and Related Charges	5,233	1.5%	6,395	1.8%	+22.2%
Advances from Customers	46,846	13.4%	55,316	15.3%	+18.1%
Provisions	107	0.0%	-	0.0%	-100.0%
Other Liabilities	3,238	0.9%	1,733	0.5%	-46.5%
Leases Payable	3,139	0.9%	3,301	0.5%	-46.5%
Non-Current Liabilities	76,309	21.8%	74,396	20.6%	-2.5%
Loans and Financing	49,228	14.1%	47,988	13.3%	-2.5%
Tax Liabilities	404	0.1%	253	0.1%	-37.4%
Provisions	5,111	1.5%	4,647	1.3%	-9.1%
Other Liabilities	864	0.2%	749	0.2%	-13.3%
Leases Payable	20,702	5.9%	20,759	5.7%	+0.3%
Shareholders' equity	189,995	54.3%	193,055	53.4%	+1.6%
Capital Stock	147,000	42.0%	147,000	40.6%	+0.0%
Retained Profits Reserve	43,284	12.4%	43,284	12.0%	+0.0%
Cumulative Translation Adjustment	(289)	-0.1%	(32)	0.0%	-88.9%
Accumulated Profit/(Loss)	-	0.0%	2,803	0.8%	n/a
Total Liabilities and Shareholders' Equity	349,585	100%	361,632	100%	+3.4%

ANNEX IV – FINANCIAL STATEMENTS – CASH FLOW STATEMENT – CONSOLIDATED

Cash Flow Statement	1Q23	1Q24	Δ
Net profit (loss) in the period	3,524	2,803	-20.5%
Adjustment to Reconcile Net Profit to Cash from Operating Activities:			
Depreciation and Amortization	1,914	2,784	+45.5%
Income tax and social contribution	(336)	579	-272.3%
Foreign Exchange Variation	(260)	(219)	-15.8%
Interest Appropriation	353	493	+39.7%
Provision for Litigation	79	(464)	-687.3%
Provision for Obsolescence	54	156	+188.9%
Allowance for Doubtful Accounts	86	17	-80.2%
Other provision	(2,005)	(1,223)	-39.0%
Disposal of Property, Plant and Equipment	262	1,422	+442.7%
Cash Flows from Operating Activities	3,671	6,348	+72.9%
Changes in Assets and Liabilities			
Trade Accounts Receivable	4,760	(2,147)	-145.1%
Inventories	2,863	(467)	-116.3%
Recoverable Taxes	(2,535)	1,891	-174.6%
Loans Granted	(928)	390	-142.0%
Other Current and Non-Current Assets	411	(640)	-255.7%
Suppliers	5,967	2,820	-52.7%
Advance from Customers	21,315	8,470	-60.3%
Tax Liabilities	759	469	-38.2%
Other Current and Non-Current Liabilities	1,509	658	-56.4%
Payment of Income Tax and Social Contribution	-	(424)	n/a
Net Cash from Operating Activities	37,792	17,368	-54.0%
Cash Flows from Investing Activities			
Financial Investments	(181)	(1,195)	+560.2%
Property, Plant and Equipment	(19,074)	(7,613)	-60.1%
Intangible Assets	(156)	(641)	+310.9%
Net Cash used in Investing Activities	(19,411)	(9,449)	-51.3%
Cash Flows from Financing Activities			
Loan and Interest Payments	(1,550)	(1,830)	+18.1%
Lease payment	(214)	(536)	+150.5%
Cash Flows (used in) from Financing Activities	(1,764)	(2,366)	+34.1%
Effect of exchange variation on cash and cash equivalents	418	537	+28.5%
Increase (Decrease) in Cash and Cash Equivalents	17,035	6,090	-64.3%
Changes in Cash and Cash Equivalents			
At the Beginning of the Period	23,528	26,100	+10.9%
At the End of the Period	40,563	32,190	-20.6%
Increase (Decrease) in Cash and Cash Equivalents	17,035	6,090	-64.3%

ANNEX V –GROSS REVENUE EX-IPI AND Additional Information – CONSOLIDATED

Gross Revenue from Sales Ex-IPI	1Q23	1Q24	2Q22	2Q23	3Q22	3Q23	4Q22	4Q23	2022	2023
Gross Revenue from Sales Ex-IPI	59,047	55,827	70,753	62,228	79,657	70,649	76,273	70,052	298,655	261,976
Domestic Market	50,942	45,214	60,717	53,688	67,781	58,071	64,814	56,897	257,859	219,598
Exclusive Dealers	42,601	39,013	43,971	42,377	52,599	48,646	55,084	49,000	200,021	182,969
Multibrands	5,760	4,558	8,902	6,188	9,280	5,410	6,483	5,884	32,594	22,897
Unicasa Corporate	2,246	1,379	7,219	4,642	4,756	3,534	2,440	1,581	21,886	12,004
Other Revenues	335	265	625	481	1,147	481	807	432	3,358	1,729
Export Market	8,105	10,613	10,036	8,540	11,876	12,578	11,459	13,155	40,796	42,378
Additional Information	1Q23	1Q24	2Q22	2Q23	3Q22	3Q23	4Q22	4Q23	2022	2023
Δ Same Stores Sales	4.4%	-2.9%	15.2%	8.0%	14.6%	-1.7%	5.5%	-6.5%	17.8%	-0.7%
Δ Same Stores Volume	-13.1%	-3.2%	-2.1%	-4.6%	-8.0%	-7.6%	-14.4%	-11.2%	-4.4%	-8.5%
Δ Total Volume	-34.0%	-12.0%	-0.3%	-24.2%	-14.3%	-20.8%	-29.0%	-15.2%	-8.5%	-23.8%

UNICASA INDÚSTRIA DE MÓVEIS S.A.

Management's notes to the interim financial information
for the three- and nine-month periods ended March 31, 2024 and 2023
(Amounts in thousands of reais, unless otherwise stated)

1. Operations

Unicasa Indústria de Móveis S.A. ("Company") is a publicly traded corporation with registered office in the city of Bento Gonçalves, state of Rio Grande do Sul, with shares listed on the Novo Mercado segment of "B3 S.A. – Brasil, Bolsa e Balcão" (BM&FBovespa), under ticker UCAS3, since April 27, 2012. Established in 1985, the Company's corporate purpose is to manufacture, sell, import and export products related to the wood, iron and aluminum furniture segment, and other articles related to household and commercial furniture.

The Company has resale agreements with agents authorized to explore our brands "Dell Anno", "New", "Casa Brasileira" and "Unicasa Corporate" through exclusive dealers and multibrand stores in Brazil and abroad.

In recent years, the Company decided to discontinue the Favorita Brand. The discontinuation was aimed at concentrating efforts on more consolidated brands, enabling better use of resources for network expansion, marketing, training and product launches, among others. During the process, points of sale in locations that were part of the strategic plan were converted to other Company brands.

The corporate purpose of Unicasa Comércio de Móveis Ltda. (subsidiary), included in the consolidated interim financial statements, is the retail sale of customized furniture. The subsidiary remains open only to serve the operation's holdover clients and as a support for clients of the parent company's Unicasa Corporate segment.

In 2022, the company opened Unicasa Holding LLC, a subsidiary in the United States, Dell Anno NYC LLC and Dell Anno Miami LLC, subsidiaries of Unicasa Holding LLC. Consequently, the ownership of Unicasa North America LLC was transferred to Unicasa Holding LLC, both included in the consolidated financial statements. The companies were created to prospect, market and consolidate the Dell Anno brand in North America.

2. Summary of accounting practices

The interim parent company and consolidated accounting information for the quarter ended March 31, 2024 was prepared and is being presented in accordance with CPC 21 (R1) – Interim Reporting, issued by the Brazilian Accounting Pronouncements Committee ("CPC"), and IAS 34 – Interim Financial Reporting, issued by the International Accounting Standards Board ("IASB"), in consonance with the standards issued by the Securities Commission of Brazil (CVM), applicable to the preparation of Quarterly Information (ITR). The interim accounting statements were prepared by the Company to provide users with significant information shown in the reporting period and must be analyzed together with the complete financial statements for the fiscal year ended December 31, 2023 and interim financial statements for the three-month period ended March 31, 2023.

The presentation of the individual and consolidated Statement of Value Added is required by Brazilian corporate law and the accounting practices adopted in Brazil applicable to publicly held companies. The Statement of Value Added was prepared in accordance with THE criteria defined in Technical pronouncement CPC 09 - "Demonstração do Valor Adicionado". IFRS do not require the presentation of this statement. As a result, according to IFRS, this statement is presented as supplementary information, without prejudice to the interim financial statements as a whole.

The accounting policies, the use of certain accounting estimates, Management judgments and calculation methods adopted in this interim accounting statements are the same as those adopted in the preparation of annual accounting statements for the fiscal year ended December 31, 2023 and interim accounting statements for the three-month period ended March 31, 2024.

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2.1 Standards and interpretations

During the quarter ended March 31, 2024, no new standards were disclosed that could have an impact on the Company's accounting information. Hence, the Company's Management continues the plan for adopting new standards, disclosed in the financial statements as of December 31, 2023, on the date they become effective, which, as per the Management's prior assessment, do not have any significant impact on its accounting information.

2.2 Measurement basis

The Company's Management understands that all relevant information related to the interim financial statements is presented herein and corresponds to the information used by the management. Note also that accounting practices considered immaterial were not included in the financial statements.

The reporting years of the interim financial statements of the subsidiaries included in the consolidation coincide with those of the parent company and the accounting policies were applied uniformly in the consolidated companies and are consistent with the international accounting standards and the accounting practices adopted in Brazil.

Approval of the individual and consolidated interim financial statements

The presentation of these individual and consolidated interim financial statements was approved for issue at the Board of Directors' Meeting held on May 13, 2024.

2.3 Basis of consolidation

The subsidiaries Unicasa Comércio de Móveis Ltda. and Unicasa Holding, LLC are fully consolidated from the date of its incorporation. Their interim financial statements are prepared for the same disclosure fiscal period as that of the parent company using uniform accounting policies. All intra-group balances, revenues, expenses and unrealized profits or losses arising from intercompany transactions are entirely eliminated.

2.4 Functional currency and translation of balances denominated in foreign currency

The interim financial statements are presented in Brazilian Real (R\$), the Company's functional and presentation currency. Transactions using foreign currencies are initially recorded at the exchange rate on the date of the transaction. Monetary assets and liabilities in foreign currency are translated at the exchange rate on the balance sheet date. All variations are recorded in the statement of income.

2.5 Consolidated interim financial statements

The consolidated interim financial statements include the operations of the Company and its subsidiaries, as follows:

	Main characteristics	Country	Ownership	Ownership percentage
Unicasa Comércio Ltda	Sale and distribution of our products.	Brazil	Direct	99.99%
Unicasa Holding, LLC	Sale and distribution of our products.	USA	Direct	100%
Dell Anno NYC, LLC	Sale and distribution of our products.	USA	Indirect	100%
Unicasa North America, LLC	Sale and distribution of our products.	USA	Indirect	100%
Dell Anno Miami, LLC	Sale and distribution of our products.	USA	Indirect	100%

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Management's notes to the interim financial information
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The reporting periods for the quarterly information of subsidiaries included in the consolidation coincide with those of the parent company and the accounting policies were applied uniformly in the consolidated companies and are consistent with the international accounting standards and accounting practices adopted in Brazil.

3. Cash and cash equivalents

Cash and cash equivalents do not have restrictions for use, have short-term original maturity, are highly liquid and easily convertible into a known cash amount and are subject to an insignificant risk of change in value.

	Index	Average yield rate p.a.	Parent Company		Consolidated	
			3/31/2024	12/31/2023	3/31/2024	12/31/2023
Cash and banks – domestic currency			10,180	6,389	10,292	6,475
Cash and banks – foreign currency (*)			-	-	1,859	2,025
Cash equivalents CDB	CDI	11.22%	18,316	17,600	20,039	17,600
Total			28,496	23,989	32,190	26,100

(*) amounts in US dollar

4. Financial investments

Financial investments are made in prime banks (among the ten largest institutions in Brazil). Investments are booked at the acquisition value, updated up to the reporting date, close to their fair value and not exceeding the market or realization value.

Type	Index	Weighted average rate p.a.	Parent Company		Consolidated	
			3/31/2024	12/31/2023	3/31/2024	12/31/2023
Bank deposit certificate (CDB)	CDI	11.61%	30,358	29,550	30,358	29,550
Letter of credit	IPCA +	11.08%	4,028	3,928	4,028	3,928
Letter of credit	CDI	11.96%	10,482	10,195	10,482	10,195
			44,868	43,673	44,868	43,673
Current assets			34,386	33,478	34,386	33,478
Non-current assets			10,482	10,195	10,482	10,195
			44,868	43,673	44,868	43,673

5. Trade accounts receivable

Represent the amounts receivable from clients for the sale of goods in the ordinary course of business of the Company, plus exchange variation, when applicable, and then measured at amortized cost, after deducting the allowance for doubtful accounts. If the term for receipt is equivalent to one year or less, the amounts are classified under current assets. Otherwise, they are recorded under non-current assets. Trade accounts receivable transactions were adjusted at fair value, considering cash flows of the transactions and the implicit interest rate of the respective assets.

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	Parent Company		Consolidated	
	3/31/2024	12/31/2023	3/31/2024	12/31/2023
Domestic market				
Third parties	33,605	32,667	35,767	34,154
Related parties (Note 24)	368	39	368	39
Foreign market				
Third parties	3,464	3,230	3,412	3,230
Related parties (Note 24)	7,199	6,146	-	-
Check receivables	546	546	546	546
	45,182	42,628	40,093	37,969
(-) Expected credit losses	(2,368)	(2,351)	(2,368)	(2,351)
(-) Present Value Adjustment (PVA)	(1,442)	(1,844)	(1,442)	(1,844)
	41,372	38,433	36,283	33,774
Trade receivables – current assets	29,424	24,822	24,335	20,163
Trade receivables – non-current assets	11,948	13,611	11,948	13,611
	41,372	38,433	36,283	33,774

The amounts classified under non-current assets refer to novation of credits to clients of the chain. In general, such novation has a term of more than one year and the balances are adjusted for inflation, plus interest compatible with market practices.

Days sales outstanding, weighted by the average maturity of invoices, on March 31, 2024 and December 31, 2023, were 43 and 42 days, respectively.

The allowance for doubtful accounts losses is based on the individual analysis of total trade accounts receivable overdue for more than 90 days, considering the clients' payment capacity, the current and prospective economic scenario, the evaluation of delinquency levels and guarantees received, as well as evaluation of renegotiations made. Specific cases not yet overdue, but with risk of loss in the Management's opinion, is also included in the allowance.

The changes in estimated allowance for doubtful accounts are:

	Parent Company		Consolidated	
	3/31/2024	12/31/2023	3/31/2024	12/31/2023
Balance at start of period	(2,351)	(3,738)	(2,351)	(3,738)
Additions	(17)	(805)	(17)	(805)
Recovery / realizations	-	375	-	375
Write off due to losses	-	1,817	-	1,817
Balance at end of period	(2,368)	(2,351)	(2,368)	(2,351)

UNICASA INDÚSTRIA DE MÓVEIS S.A.

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On March 31, 2024 and December 31, 2023, the breakdown of trade accounts receivable by maturity is as follows:

	Parent Company		Consolidated	
	3/31/2024	12/31/2023	3/31/2024	12/31/2023
Falling due	33,757	31,157	28,668	26,498
Overdue:				
From 1 to 30 days	789	1,466	789	1,466
From 31 to 60 days	536	334	536	334
From 61 to 90 days	512	210	512	210
From 91 to 180 days	445	616	445	616
Over 181 days (*)	9,143	8,845	9,143	8,845
	45,182	42,628	40,093	37,969

(*) Considers the maturity originally agreed to between the Company and its clients and, therefore, this line includes:
ESTIMATED LOSSES – Trade notes not expected to be received and so are covered by a provision for expected and recognized trade losses;

GUARANTEES – Trade notes guaranteed by properties required at the start of the operation with resellers, whose documents are registered at the notary's office to guarantee the Company their execution in case of nonperformance of agreement. These notes are in the process of execution of guarantees. Despite the actual expectation of receipt, these notes are classified in the long term according to the progress of the lawsuits and the understanding of our legal advisors.

UNICASA INDÚSTRIA DE MÓVEIS S.A.

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6. Inventories

Inventories are stated at cost or net realizable value, whichever is lower. Costs incurred to take each product to its current location and condition are recorded as follows:

- (i) Raw materials – cost of acquisition according to average cost.
- (ii) Finished products and products under production – cost of materials and direct labor and proportional portion of indirect general expenses based on the normal operating capacity.

The net realizable value corresponds to the sale price in the normal course of business, less estimated costs for conclusion and sale.

The balance of inventories is broken down as follows:

	Parent Company		Consolidated	
	3/31/2024	12/31/2023	3/31/2024	12/31/2023
Finished products	648	567	45	565
Products under production	5,026	2,888	5,026	2,888
Goods for resale	440	420	1,516	879
Raw material	20,237	20,798	20,237	20,798
Advances to suppliers	17	1,286	17	1,286
Sundry materials	2,960	2,918	2,960	2,918
Provision for obsolescence	(1,850)	(1,694)	(1,850)	(1,694)
	27,478	27,183	27,951	27,640

Provisions for low inventory turnover or obsolete inventories are constituted when deemed necessary by the Management. The changes in provision for obsolescence are as follows:

	Parent Company and Consolidated	
	3/31/2024	12/31/2023
Balance at start of period	(1,694)	(1,554)
Additions	(735)	(2,064)
Recoveries / realizations	579	1,924
Balance at end of year	(1,850)	(1,694)

7. Assets held for sale

On March 31, 2024, assets held for sale totaling R\$1,597 (R\$1,597 on December 31, 2023) consist of two properties received through negotiation of debt with client and are available for immediate sale. The assets are held at its book value, which is lower than its fair values, less selling expenses.

8. Loans granted

These refer to loans granted by the Company to clients to finance the expansion of the network of authorized resellers and exclusive stores, measured at amortized cost method in accordance with contractual terms (fixed rates and payment conditions), net of the allowance for losses. Loans bear average interest of 11.96% p.a. (12.60% p.a. in 2023). The Company has first-degree mortgage guarantees for most of operations.

No losses were recorded related to loans granted for the reporting periods.

UNICASA INDÚSTRIA DE MÓVEIS S.A.

Management's notes to the interim financial information
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(Amounts in thousands of reais, unless otherwise stated)

9. Taxes recoverable

Balances of taxes recoverable are presented as follows:

	Parent Company		Consolidated	
	3/31/2024	12/31/2023	3/31/2024	12/31/2023
Income tax	3,386	3,225	3,393	3,232
Social contribution	1,030	1,004	1,030	1,004
PIS and Cofins (*)	-	-	-	2,144
Other	339	273	339	273
	4,755	4,502	4,762	6,653
Current assets:	4,533	4,283	4,540	6,434
Non-current assets	222	219	222	219
	4,755	4,502	4,762	6,653

(*) **Exclusion of ICMS from PIS and Cofins calculation base**

Refers to the recognition in June 2021, of PIS and Cofins credit arising from the exclusion of ICMS from the calculation base due to a Writ of Mandamus filed by the Company in 2017, whose final and unappealable decision was granted in favor of the Company on June 10, 2020 and the case was remanded to the Federal Appellate Court of the 4th Region (TRF4).

Said credit is in the name of the subsidiary Unicasa Comércio, whose operations, as described in the Operations section, have been scaled down and, consequently, are not expected to generate income to realize the credit, which would qualify it as a non-realizable asset. Hence, the Company Management decided to file a lawsuit requesting the refund of the amounts unduly taxed and/or paid due to the inclusion of ICMS in the PIS and Cofins calculation base.

The company received the payment of the registered warrant in the first quarter of 2024.

10. Other assets

	Parent Company		Consolidated	
	3/31/2024	12/31/2023	3/31/2024	12/31/2023
Other current assets:				
Prepaid expenses (*)	3,838	5,220	4,836	5,975
Advances and prepayments (**)	889	864	2,189	1,494
Total	4,727	6,084	7,025	7,469
Other non-current assets:				
Other assets	62	48	3,131	3,136
Total	62	48	3,131	3,136

(*) Refer mainly to licenses for system maintenance, insurance premiums and advertising campaigns.

(**) Refers to providers of services not classified under inventory or property, plant and equipment items, whose service will still be provided.

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11. Investments in subsidiaries

The investment in subsidiary is valued based on the equity income method, according to CPC 18 (R2). The main balances of the subsidiary are:

	Unicasa Comércio de Móveis Ltda.		Unicasa Holding, LLC	
	3/31/2024	12/31/2023	3/31/2024	12/31/2023
Current assets	1,907	2,306	7,332	6,144
Non-current assets	3	3	41,370	40,906
Current and non-current liabilities	533	1,025	39,953	39,059
Shareholders' equity	1,377	1,284	8,749	7,991
Capital stock	20,430	20,430	20,235	17,671

	Unicasa Comércio de Móveis Ltda.		Unicasa Holding, LLC	
	3/31/2024	3/31/2023	3/31/2024	3/31/2023
Net revenue	0	18	5,153	2,452
Loss / (profit) for the period – subsidiary	93	25	(1,476)	(1,213)
% Ownership interest	99.99%	99.99%	100.0%	100.0%
Equity income (loss) before eliminations	93	24	(1,476)	(1,213)
Effect of unrealized income	3	2	134	27
Equity income (loss)	96	26	(1,342)	(1,186)

The changes in investments in subsidiaries are as follows:

	Parent Company	
	3/31/2024	12/31/2023
Balance of investment in subsidiaries at beginning of period	8,533	8,745
Capital payment – subsidiary	1,976	5,539
Equity income (loss)	(1,246)	(5,124)
Other comprehensive income	257	(627)
Balance of investment in subsidiaries at end of period	9,520	8,533

12. Property, plant and equipment

These are registered at acquisition, formation or construction cost, net of PIS/COFINS and ICMS credits and the contra entry is recorded as recoverable taxes. A property, plant and equipment item is written off when sold or when no future economic benefit is expected from its use or sale. Gain or loss from the write-off of an asset, calculated as the difference between net sale value and book value of the asset, is included in the statement of operations for the period in which the asset was written off.

Depreciation of assets is calculated using the straight-line method at depreciation rates and take into consideration the estimated useful lives of these assets. The assessment of useful life of assets is revised annually and adjusted if necessary.

The depreciation methods, useful lives and residual values are reviewed at the end of the fiscal year and any adjustments are recognized as changes in accounting estimates.

The Management annually analyzes the book value of the property, plant and equipment item to assess if there are risk factors indicating the need for a provision for possible reduction in the impairment amount registered in the books, thereby adjusting the book value to its realization value.

Procedures are in place to evaluate the existence of evidence (risk factors), and if found, tests will be applied and, if necessary, a loss will be recognized, which is the highest of: (a) the estimated sale value of the assets less estimated sale costs and (b) the value in use.

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The criteria to determine the assets subject to the test are: (a) assets linked to operations that generate revenue; (b) long-term assets, with long useful life (over one year); and (c) asset considered material (significant monetary value).

As a result of the analyses and considerations, on December 31, 2023, the Management did not identify any clear evidence of the devaluation of property, plant and equipment items and intangible assets on the balance sheet date. Accordingly, no additional analysis or detailed test, or any provision for impairment of assets, is necessary.

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Property, plant and equipment is broken down as follows:

Parent Company**Cost of property, plant and equipment**

	Land	Buildings	Improvements and facilities	Machinery and equipment	Furniture and fixtures	IT equipment	Construction in progress (*)	Total
Balances at 12/31/2022	1,378	21,149	14,879	106,733	2,495	3,934	71,012	221,580
Acquisitions	-	-	741	376	74	33	24,999	26,223
Write-offs	-	-	-	(1,544)	(32)	(242)	(70)	(1,888)
Transfers	-	434	2,180	26,759	294	900	(30,567)	-
Balances at 12/31/2023	1,378	21,583	17,800	132,324	2,831	4,625	65,374	245,915
Acquisitions	-	-	-	40	5	-	7,565	7,610
Write-offs	-	(1)	(21)	(8,806)	(18)	(56)	(1)	(8,904)
Transfers	-	-	345	1,613	60	176	(2,193)	-
Balances at 3/31/2024	1,378	21,582	18,124	125,171	2,878	4,745	70,745	244,623

Accumulated depreciation

	Land	Buildings	Improvements and facilities	Machinery and equipment	Furniture and fixtures	IT equipment	Construction in progress	Total
Balances at 12/31/2022	-	(8,021)	(5,932)	(64,216)	(1,547)	(3,460)	-	(83,176)
Depreciation	-	(324)	(569)	(6,206)	(180)	(257)	-	(7,536)
Write-off	-	-	-	1,162	22	241	-	1,425
Balances at 12/31/2023	-	(8,345)	(6,501)	(69,260)	(1,705)	(3,476)	-	(89,287)
Depreciation	-	(77)	(157)	(1,613)	(44)	(84)	-	(1,975)
Write-off	-	-	12	7,399	15	54	-	7,480
Balances at 3/31/2024	-	(8,422)	(6,646)	(63,474)	(1,734)	(3,506)	-	(83,782)

Property, plant and equipment, net

Balances at 12/31/2022	1,378	13,128	8,947	42,517	948	474	71,012	138,404
Balances at 12/31/2023	1,378	13,238	11,299	63,065	1,126	1,149	65,374	156,629
Balances at 3/31/2024	1,378	13,160	11,478	61,697	1,144	1,239	70,745	160,841

Consolidated**Cost of property, plant and equipment**

	Land	Buildings	Improvements and facilities	Machinery and equipment	Furniture and fixtures	IT equipment	Construction in progress (*)	Right-of-use assets (*)	Total
Balances at 12/31/2022	1,378	21,149	14,880	106,742	2,510	3,975	74,658	-	225,335
Acquisitions	-	-	741	376	2,250	43	27,287	25,988	56,685
Acquisitions of subsidiary	-	-	-	-	-	-	1,373	-	1,373
Write-offs	-	-	-	(1,543)	(32)	(247)	(70)	(1,089)	(2,951)
Exchange variation	-	-	-	-	-	-	-	(1,372)	(1,372)
Transfers	-	434	7,421	26,759	2,360	899	(37,873)	-	-
Balances at 12/31/2023	1,378	21,583	23,042	132,334	7,088	4,670	65,374	23,527	278,996
Acquisitions	-	-	3	40	5	-	7,565	-	7,613
Write-offs	-	(1)	(52)	(8,806)	(18)	(56)	(1)	(687)	(9,622)
Exchange variation	-	-	167	-	137	1	-	742	1,047
Transfers	-	-	345	1,613	60	176	(2,193)	-	-
Balances at 3/31/2024	1,378	21,582	23,505	125,181	7,272	4,791	70,745	23,582	278,036

Accumulated depreciation

	Land	Buildings	Improvements and facilities	Machinery and equipment	Furniture and fixtures	IT equipment	Construction in progress (*)	Right-of-use assets (*)	Total
Balances at 12/31/2022	-	(8,021)	(5,933)	(64,216)	(1,552)	(3,495)	-	-	(83,217)
Depreciation	-	(324)	(699)	(6,208)	(970)	(261)	-	-	(8,463)
Write-off	-	-	-	1,161	22	247	-	-	1,429
Balances at 12/31/2023	-	(8,345)	(6,632)	(69,264)	(2,501)	(3,509)	-	-	(90,250)
Depreciation	-	(77)	(292)	(1,613)	(407)	(86)	-	-	(2,475)
Write-off	-	-	12	7,399	15	54	-	-	7,480
Exchange variation	-	-	(4)	-	(25)	-	-	-	(29)
Balances at 3/31/2024	-	(8,422)	(6,916)	(63,478)	(2,918)	(3,541)	-	-	(85,274)

(*) Refers to right-of-use in leases (IFRS 16/CPC 06 (R2)), as described in Note 16.

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Property, plant and equipment, net

Balances at 12/31/2022	1,378	13,128	8,947	42,524	958	480	74,658	-	142,073
Balances at 12/31/2023	1,378	13,238	16,411	63,070	4,588	1,159	65,674	23,527	188,746
Balances at 3/31/2024	1,378	13,160	16,589	61,703	4,354	1,250	70,745	23,582	192,762

Average rate	-	2.66%	3.08%	7.39%	10%	20%	-	13.95%
Average useful life (in years)	-	38.00	32.00	14.00	10.00	5.00	-	7.16

13. Intangible assets

Intangible assets with a defined life are measured at cost, less amortization accrued over the economic useful life and evaluated for impairment whenever there is indication of loss of economic value of the asset. The amortization period and method for an intangible asset with defined life are reviewed at least at the end of each fiscal year. The amortization of these intangible assets is recognized in the statement of operations.

Parent Company

	Software	Trademarks and patents	Commercial goodwill	Intangible assets in progress	Total
Balances at 12/31/2022	1,184	155	-	444	1,783
Acquisitions	91	26	-	596	713
Amortization	(407)	(24)	-	-	(431)
Transfer	298	-	-	(298)	-
Balances at 12/31/2023	1,166	157	-	742	2,065
Acquisitions	4	25	-	611	640
Transfer	324	-	-	(324)	-
Amortization	(127)	(7)	-	-	(134)
Balances at 3/31/2024	1,368	175	-	1,029	2,571

Consolidated

	Software	Trademarks and patents	Commercial goodwill	Intangible assets in progress	Total
Balances at 12/31/2022	1,184	155	-	444	1,783
Acquisitions	91	26	2,418	596	3,131
Amortization	(407)	(24)	(44)	-	(475)
Transfer	298	-	-	(298)	-
Balances at 12/31/2023	1,166	157	2,374	742	4,439
Acquisitions	4	25	-	611	640
Transfer	324	-	-	(324)	-
Amortization	(127)	(7)	(183)	-	(317)
Exchange variation			77		77
Balances at 3/31/2024	1,368	175	2,268	1,029	4,839

Average rate (p.a.)	20%	10%	21.81%
			4.58
Average useful life (in years)	5.00	10.00	

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14. Income tax and social contribution

Income Tax and Social Contribution are calculated based on the tax rate in effect. Current and deferred taxes are recognized in profit or loss for the period.

The breakdown of income tax and social contribution in the periods ended March 31, 2024 and 2023 is summarized below:

	Parent Company		Consolidated	
	3/31/2024	3/31/2023	3/31/2024	3/31/2023
Current income tax and social contribution:				
Current income tax and social contribution expense	(451)	(745)	(876)	(750)
Revenue related to income tax and social contribution recognized in favorite outcome of lawsuit to exclude presumed ICMS credit	-	1,010	-	1,010
Deferred income tax and social contribution				
Related to recording and reversal of temporary differences and tax losses	(667)	(731)	297	(291)
Revenue related to income tax and social contribution recognized in favorite outcome of lawsuit to exclude presumed ICMS credit	-	367	-	367
Income tax and social contribution expense shown in the income statement	(55)	(99)	(579)	336

The reconciliation of tax expense with the result of the multiplication of taxable income with the local tax rate in the periods ended March 31, 2024 and 2023 is as follows:

	Parent Company		Consolidated	
	3/31/2024	3/31/2023	3/31/2024	3/31/2023
Book income before taxes	3,921	3,624	3,382	3,188
Tax rate of 34%	(1,333)	(1,232)	(1,150)	(1,083)
Non-deductible expenses	(6)	(11)	(6)	(11)
Rate adjustments abroad	-	-	(132)	(122)
Equity income (loss)	(469)	(403)	-	-
Lawsuit on exclusion of presumed ICMS credit	-	1,377	-	1,377
Inflation adjustment in Selic lawsuits	38	135	38	135
Presumed ICMS credit	89	44	89	44
Exclusion of inflation on income from investments	386	148	386	148
Reintegra program	17	-	17	-
			179	(152)
Other temporary expenses	160	(157)		
Income tax and social contribution expense shown in the income statement	(1,118)	(99)	(579)	336
Effective rate	29%	8%	17%	-11%

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14.2 Deferred income tax and social contribution

Deferred income tax and social contribution on March 31, 2024 and December 31, 2023 are as follows:

Parent Company

	Balance sheet		P&L	
	3/31/2024	12/31/2023	3/31/2024	3/31/2023
Allowance for doubtful accounts	805	799	6	(65)
Provision for inventory losses	629	576	53	18
Provisions for losses with sureties	44	44	-	-
Provision for tax, civil and labor risks	1,580	1,774	(194)	27
Present value adjustment	490	627	(137)	4
Sundry provisions and others	286	506	(220)	(534)
Tax losses to be offset	4,334	4,534	(198)	94
Depreciation of useful/tax life	(8,421)	(8,444)	23	92
Deferred income tax and social contribution expense			(667)	(364)
Deferred tax liabilities (assets)	(253)	416		

Consolidated

	Balance sheet		P&L	
	3/31/2024	12/31/2023	3/31/2024	3/31/2023
Allowance for doubtful accounts	805	799	6	(65)
Provision for inventory losses	629	576	53	19
Provisions for losses with sureties	44	44	-	-
Provision for tax, civil and labor risks	1,580	1,774	(194)	27
Present value adjustment	490	627	(137)	4
Sundry provisions and others	286	102	184	(534)
Tax losses to be offset	8,451	7,980	362	533
Depreciation of useful/tax life	(8,421)	(8,444)	23	92
Deferred income tax and social contribution expense			297	76
Deferred tax liabilities (assets)	3,864	3,458		

The Company and its subsidiaries have total tax losses to be offset against future taxable income of the company in which they were generated.

Estimated recovery of tax credits on income tax and social contribution losses were based on projections of taxable income that took into consideration diverse financial and business premises considered at the end of the period. Consequently, such estimates may not materialize in the future considering the uncertainties inherent to these provisions. The Company did not identify uncertainties regarding the recoverability of deferred tax assets recognized in the period ended March 31, 2024.

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15. Loans and Financing

Loans and financing are presented by the amounts under agreement, plus charges agreed that include interest rates. After initial recognition, they are measured at amortized cost using the effective tax rate method.

	Parent Company/Consolidated								
	2024						2023		
	Index	Interest rate (p.a.)	Maturity	Current	Non-current	Total	Current	Non-current	Total
Domestic currency									
Bank credit note (CCB)	CDI +	2.75%	Dec/24	3,566	-	3,566	4,749	-	4,749
Bank loans – FINEP	TR +	3.30%	Oct/33	-	47,988	47,988	-	49,228	49,228
				3,566	47,988	51,554	5,264	4,744	53,977

On March 31, 2024, the Company has surety letter related to loan operations obtained.

Long-term installments will fall due as follows, by maturity year:

Maturities	2025	2026	2027	2028	2029 a 2033
FINEP	1,026	6,154	6,154	6,154	28,500
Total	1,026	6,154	6,154	6,154	28,500

16. Leases payable

On the start date of the agreement, the Company evaluates if the agreement is or contains a lease, that is, if the agreement transfers the right to control the use of an identified asset for a certain period.

The Company applies a single approach for recognizing and measuring all the leases, except for lease agreements whose term is 12 months, and leases of low-value assets.

The Company has lease agreements for stores, entered into with third parties, which are being classified as lease.

Discount rates that express the time for realizing the rights of use were obtained based on the main inflation indices in the market and the estimated lending rate, if the object of the lease is obtained through similar terms and scenarios.

The following table shows the current rate, maturity and term of the agreement.

Property rental agreement	Maturity	Duration	Average rate (p.a.)
Dell Anno Miami, LLC	12/31/2029	7 years	3.85%
Dell Anno NYC, LLC	09/30/2033	10 years	4.46%
Unicasa North America, LLC	06/30/2028	4.5 years	4.69%

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Changes in lease liabilities are as follows:

	Consolidated
Balance on December 31, 2022	-
Addition	26,303
Payments	(1,089)
Exchange variation	(1,373)
Balance on December 31, 2023	<u>23,841</u>
Payments	(536)
Exchange variation	755
Balance on March 31, 2024	<u><u>24,060</u></u>
Current	3,301
Non-current	20,759

17. Provisions

A provision is recognized, in view of a past event, if the Company has a legal or constructive obligation that could reliably be estimated, and it is probable that a financial resources are required to settle the obligation.

The Company periodically reviews its contingencies through its legal department and its external legal advisors and classifies their likelihood of loss as: (i) Probable, (ii) Possible and (iii) Remote.

Provision for labor, tax and civil risks

The Company is a defendant in certain labor, tax and civil lawsuits. The estimated loss was provisioned based on the opinion of its legal counsel, in an amount considered sufficient by the Management to cover probable losses that may arise from unfavorable court decisions. The provision is broken down as follows:

	Parent Company		Consolidated	
	3/31/2024	12/31/2023	3/31/2024	12/31/2023
Provision for labor risks	603	974	603	974
Provision for tax risks	8	-	8	-
Provision for civil risks	4,036	4,137	4,036	4,137
	<u>4,647</u>	<u>5,111</u>	<u>4,647</u>	<u>5,111</u>

Labor – the Company is party to labor lawsuits basically related to overtime.

Tax – the Company is party to tax lawsuits basically related to import tax and INSS.

Civil – the Company is party to civil lawsuits involving store owners and end consumers, in which the Company may be considered jointly and severally liable.

The Company is party to labor, tax and civil lawsuits, involving risk of loss classified by the management as possible, based on an assessment by its legal advisors, for which no provision was recorded. Civil, labor and tax lawsuits classified as possible loss are shown below:

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	Parent Company	
	3/31/2024	12/31/2023
Labor lawsuits	383	195
Tax lawsuits	3,800	3,760
Civil lawsuits	4,192	4,142
	8,375	8,097

Civil: Civil lawsuits assessed by the management jointly with its legal advisors as having possible chances of loss refer to lawsuits involving storeowners and end consumers.

Tax: The tax lawsuits assessed by the management jointly with its legal advisors as having possible chances of loss refer to the INSS lawsuit.

Labor: The labor lawsuits assessed by the management jointly with its legal advisors as having possible chances of loss refer to actions filed by former employees of the Company related to overtime.

The changes in provision for labor, tax and civil risks are as follows:

	Parent Company and Consolidated	
	3/31/2024	12/31/2023
Balance at start of year	5,111	5,837
Additions	564	1,974
Recoveries / realizations	(1,028)	(2,700)
Balance at end of year	4,647	5,111

18. Contractual Obligations

Amounts received early from exclusive resellers for the future supply of goods.

	Parent Company		Consolidated	
	3/31/2024	12/31/2023	3/31/2024	12/31/2023
Amounts in R\$ thousand	51,169	37,820	55,316	46,846

19. Other liabilities

	Parent Company		Consolidated	
	3/31/2024	12/31/2023	3/31/2024	12/31/2023
Other liabilities – current:				
Other provisions – (*)	670	1,690	823	1,956
Leases (**)	496	489	496	489
Other liabilities	391	770	414	793
	1,557	2,949	1,733	3,238
Other liabilities – non-current:				
Leases (**)	749	864	749	864
	749	864	749	864

(*) Provisions for payroll, fees, and marketing costs.

(**) Upon the application of CPC 06 (R2), the Company evaluated its portfolio of agreements, and these leases were classified under the exception of the standard as they refer to low-value asset. In the period, the Company recognized expense of R\$107 (R\$447 on December 31, 2023).

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20. Shareholders' equity

a) Capital stock

The capital stock of the Company is R\$147,000 on March 31, 2024 and December 31, 2023, divided into 66,086,364 registered common shares without par value.

b) Profit retention and reserves

Legal reserve

Recorded based on 5% of net income from the period, limited to 20% of the paid-in capital. On March 31, 2024, the balance in the reserve is R\$5,343.

Expansion reserve

The expansion reserve was recorded in accordance with article 196 of Federal Law 6,404/76 with the approval at the Annual Shareholders Meeting, amounting to R\$37,941, to cover a portion of the investments in the expansion plan.

c) Other comprehensive income

Corresponds to the cumulative effect of exchange translation of functional currency to the original currency of the financial statements of the foreign subsidiary, calculated on the company's investments abroad, assessed using the equity method. This cumulative effect will be reverted to profit or loss for the period as gain or loss upon the sale or write-off of the investment.

d) Dividends and interest on equity

According to the bylaws, minimum mandatory dividend is calculated at 25% of net income from the year after the allocation to reserves established by law.

The annual and extraordinary shareholders meeting held on April 29, 2024 approved the payment of interest on equity. The amounts will be paid to shareholders on May 30, 2024.

e) Earnings per share

As required by IAS 33/CPC 41 – Earnings per share, the tables below recognize profit to amounts used to calculate basic earnings per share.

Basic earnings per share

For periods ended on March 31, 2024 and 2023, the Company registered basic earnings per share, calculated by dividing the net income from the period by the weighted average of outstanding shares, as shown below:

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	Parent Company and Consolidated	
	03/31/2024	03/31/2023
Net income for the period	2,803	3,524
Weighted average of outstanding common shares (in thousands)	66,086	66,086
Basic earnings / (loss) per share (R\$)	0.04241	0.05332

Diluted earnings per share

The Company did not present the calculation of diluted earnings per share as required by IAS 33/CPC 41 – Earnings per share because there are no potential common shares for dilution or other convertible instruments that can cause dilution of earnings per share, and hence the basic and diluted earnings per share are the same.

21. Net revenue from sales

Revenue is recognized in profit or loss upon the fulfilment of performance with dealers at the moment determined by the transfer of ownership of the products. Contractual performance obligations with final consumers are the responsibility of resellers. Sales are made at sight, in the form of prepayments or in installments, and are financed with the Company's own funds.

Net revenue from sales is broken down as follows:

	Parent Company		Consolidated	
	03/31/2024	03/31/2023	03/31/2024	03/31/2023
Gross revenue from sales	53,161	58,808	57,256	60,644
IPI on sales	(1,429)	(1,597)	(1,429)	(1,597)
Gross revenue from sales (-) IPI	51,732	57,211	55,827	59,047
ICMS on sales	(4,700)	(5,569)	(4,700)	(5,572)
Other taxes on sales (PIS/COFINS)	(3,658)	(4,043)	(3,658)	(4,045)
Sales returns	(58)	(103)	(58)	(103)
Present value adjustment (AVP) (gross revenue)	(345)	(617)	(318)	(617)
Net revenue	42,971	46,879	47,093	48,710

22. Expenses by function and nature

	Parent Company		Consolidated	
	03/31/2024	03/31/2023	03/31/2024	03/31/2023
Expenses by function				
Cost of goods sold and/or services	(27,340)	(30,725)	(28,437)	(32,401)
Selling expenses	(8,719)	(8,793)	(13,657)	(10,590)
Administrative expenses	(4,050)	(4,254)	(3,961)	(4,254)
	(40,109)	(43,772)	(46,055)	(47,245)
Expenses by nature				
Input expenses	(16,905)	(21,022)	(17,210)	(21,546)
Personnel expenses	(13,274)	(13,062)	(15,201)	(14,212)
Third-party service expenses	(3,893)	(3,680)	(5,163)	(5,751)
Expenses with civil lawsuits	(346)	(312)	(346)	(312)
Depreciation and amortization expenses	(2,110)	(1,853)	(2,784)	(1,919)
Advertising expenses	(1,400)	(1,927)	(1,547)	(1,927)
Expenses / (Reversal) with provisions	1,416	1,444	1,449	2,240
Travel expenses	(575)	(695)	(730)	(779)

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Electric power expenses	(918)	(839)	(950)	(849)
Expenses with commissions	(605)	(1,111)	(674)	(786)
Other expenses	(1,499)	(715)	(2,899)	(1,404)
	(40,109)	(43,772)	(46,055)	(47,245)

23. Other operating revenues

	Parent Company		Consolidated	
	03/31/2024	03/31/2023	03/31/2024	03/31/2023
Bank premium (*)	49	64	49	64
Gain from sale of property, plant and equipment	38	1	38	1
Other operating revenues (**)	427	714	447	720
Other operating revenues	514	779	534	785

(*) Refers to amounts received from financial institution by volume of financing conducted made the network of stores served by the Company.

(**) Refers mainly to the recognition of revenue from presumed ICMS credit.

24. Financial income (expense)

	Parent Company			
	03/31/2024	03/31/2023	03/31/2024	03/31/2023
Financial expenses				
IOF charge and bank fees	(36)	(41)	(62)	(44)
Loans and financing	(493)	(353)	(493)	(353)
Exchange variation expenses	(110)	(536)	(110)	(536)
Present value adjustment (AVP)	(215)	(619)	(215)	(619)
Discounts granted	(1)	(3)	(1)	(3)
Other financial expenses	(160)	(51)	(160)	(52)
	(1,015)	(1,603)	(1,041)	(1,607)
Financial income				
Interest income	161	171	162	214
Yield from short-term investments	1,680	454	1,704	452
Exchange variation income	407	349	407	349
Present value adjustment (AVP)	962	1,225	962	1,225
Discounts obtained	17	10	39	13
Other financial income	151	430	150	431
	3,378	2,639	3,424	2,684
Net financial result	2,363	1,036	2,383	1,077

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25. Transactions and balances with related parties

Related-party transactions are those between the Company and its subsidiaries, other companies controlled by shareholders of the Company, key management professionals and other related parties. During the period ended March 31, 2024 and the fiscal year ended December 31, 2023, the Company conducted the following transactions with related parties:

		Parent Company				Consolidated			
	Term	Assets/Liabilities		Profit or Loss		Assets/Liabilities		Profit or Loss	
		3/31/2024	12/31/2023	3/31/2024	3/31/2023	3/31/2024	12/31/2023	3/31/2024	3/31/2023
<u>Subsidiaries</u>									
Unicasa Holding, LLC									
	90 days								
Trade receivables		7,199	6,146						
Sale of furniture		-	-	1,040	638	-	-	-	
Commission expenses		-	-	-	(387)	-	-	-	-
<u>Controlled by shareholders of</u>									
Unicasa Indústria de Móveis S.A.									
Even Construtora e Incorporadora S.A.									
	30 days								
Trade receivables		342	-	-	-	342	-	-	-
Sales of furniture		-	-	389	36	-	-	389	36
<u>Related persons and key management professionals</u>									
	189 days								
Trade receivables		26	39	-	-	26	39	-	-
Sales of furniture		-	-	-	48	-	-	-	48
		7,567	6,185	1,429	335	368	39	389	84

The transactions involving the Company and its related parties are conducted as agreed by the parties under normal market conditions.

There were no guarantees granted or received in relation to any accounts receivable or payable involving related parties. All balances will be settled in domestic currency.

Management Compensation

The Company paid its managers (Statutory Board of Executive Officers and Board of Directors) total compensation in the amount of R\$1,312 in the period ended March 31, 2024 (R\$2,935 on December 31, 2023). The Company does not offer to its key personnel compensation benefits in the following categories: (i) post-employment benefits; (ii) long-term benefit; (iii) employment termination benefit; and (iv) share-based compensation.

26. Financial Instruments

The Company determines the classification of its financial assets and liabilities upon their initial recognition in accordance with the business model used to manage the assets and their respective contractual cash flow characteristics, pursuant to CPC 48 / IFRS 9.

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The Company's financial instruments measured at their amortized cost are held for the purpose of receiving or payment of contractual cash flows, which consist of principal and interest, recorded at their original value less allowance for losses and present value adjustment when applicable. The financial instruments and their outstanding balances on March 31, 2024 and December 31, 2023, are shown below:

	Note	Parent Company		Consolidated	
		3/31/2024	12/31/2023	3/31/2024	12/31/2023
Financial assets					
Cash and cash equivalents	3	28,496	23,989	32,190	26,100
Financial investments	4	44,868	43,673	44,868	43,673
Trade accounts receivable	5	41,372	38,433	36,283	33,774
Loans granted	8	1,511	1,901	1,511	1,901
Other assets	10	4,789	6,132	10,156	10,605
Financial liabilities					
Loans and financing	15	(51,554)	(53,977)	(51,554)	(53,977)
Leases payable	16	-	-	(24,060)	(23,841)
Trade accounts payable		(9,263)	(6,255)	(9,534)	(6,554)
Interest on equity payable	20	(11,672)	(11,672)	(11,672)	(11,672)
Contractual obligations	18	(46,772)	(37,820)	(55,316)	(46,846)
Other current and non-current liabilities	19	(2,306)	(3,813)	(2,482)	(4,102)
Net financial instruments		(531)	591	(29,610)	(30,939)

27. Financial risk management

The Company's operations expose it to financial risks: market risks (including interest and exchange rates and commodity prices), credit and liquidity. The risks of financial instruments are managed through financial positioning strategies and systems to limit exposures, all registered in equity accounts, which are aimed at meeting its operational requirements.

The Internal Audit is responsible for ensuring the implementation of the Risk Policy. The Audit Committee, created at the Board of Directors Meeting held on April 27, 2022, is responsible for monitoring the activities of Internal Audit and reporting the conclusions to the Board of Directors. We do not conduct operations with derivative instruments or any other type of operation for speculative purposes.

- **Market risk**

Market risk is the risk that the fair value of future cash flows of a financial instrument fluctuates due to variations in market prices. Market prices encompass three types of risk: interest rate, exchange, and price, which could be of a commodity, among others. Financial instruments affected by market risks include loans receivable and trade accounts payable.

- I. **Interest rate risk**

Interest rate risk is the risk that the fair value of future cash flows of a financial instrument fluctuates due to variations in market interest rates. The Company's exposure to this risk of changes in market interest rates is mainly due to long-term obligations subject to variable interest rates.

To mitigate the interest rate risk of loans payable, the Company adopts the practice of diversifying loans between fixed or variable rates. Income from financial statements, as well as financial expenses arising from Company's loans, are affected by variations in interest rates, such as TR, IPCA and CDI.

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II. Exchange risksCash and accounts receivable in foreign currency

On March 31, 2024, the Company had balance of accounts receivable from exports equivalent to USD2,417 (USD1,114 on December 31, 2023).

The Company's results are susceptible to variations arising from the effects of exchange rate volatility on foreign currency transactions, mainly in export operations. The Company adjusts its structure of costs and selling prices in order to assimilate exchange oscillations.

Sensitivity to exchange rates

In order to verify the sensitivity of indexes of assets and liabilities in foreign currency, with representativeness, two different scenarios were defined to analyze the sensitivity on exchange rate oscillations. This analysis considers depreciation of exchange rate by 25% and 50% over the exchange rate on March 31, 2024. These assumptions were defined based on the Management's expectations for variations in the exchange rate on the maturity dates of respective agreements subject to these risks.

Accounts receivable in foreign currency

	Reference amounts			
	Balance of accounts receivable - USD	Balance of accounts receivable - R\$	U.S. dollar rate	Impacts on income before taxation
Probable scenario (book value)	2,417	12,074	5.00	-
Possible scenario - 25%	2,417	9,056	3.75	(3,019)
Possible scenario 50%	2,417	6,037	2.50	(6,037)

Trade payables in foreign currency

	Reference amounts			Impacts on income before taxation
	Balance of accounts payable - EURO	Balance of accounts payable - R\$	Euro rate	
Probable scenario (book value)	596	3,220	5.40	-
Possible scenario - 25%	596	4,021	6.75	(801)
Possible scenario 50%	596	4,826	8.10	(1,606)

III. Commodity price risk

This risk is related to the possibility of oscillation in prices of raw materials and other inputs used in the production process. Since the Company uses commodities as raw material (MDF and MDP boards), its cost of goods sold may be affected by changes in the prices of these materials. To minimize this risk, the Company permanently monitors price oscillations and, as applicable, builds strategic inventories to maintain its business activities.

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- **Credit risk**

This risk arises from the possibility of incurring losses due to delinquency of other parties or financial institutions depositing resources or of financial investments. To mitigate these risks, the Company adopts the practice of analyzing financial and equity conditions of its counterparties, as well as defining credit limits and monitoring permanently their outstanding positions. With regard to financial institutions, the Company only carries out operations with low-risk institutions, as evaluated by its Management. For trade accounts receivable, the Company has not recorded allowance for loan losses yet, as mentioned in Note 5.

Accounts receivable

Risk of credit to client is managed by the financial department and is subject to specific procedures, controls and policies established by the Company.

Credit limits are established for all clients based on internal rating criteria. On March 31, 2024, the Company had 25 clients (21 clients on December 31, 2023), representing 50.21% (50.95% on December 31, 2023) of all receivables due. These clients operate with several stores in Brazil. No client individually represents more than 10% of the sales. The Company has security interest and monitors its exposure.

The need for a provision for impairment is analyzed every reporting period on an individual basis by clients. Allowance for loan losses is constituted at an amount considered sufficient by Management to cover losses in recovering credits and is based on criteria such as balances of clients with delinquency risk.

Bank deposits

Credit risk on balances with banks and financial institutions is considered low and is managed by the financial department and monitored by executive officers. Surplus funds are invested only in prime financial institutions authorized by the Board of Executive Officers, being monitored in order to minimize risk concentration.

- **Liquidity risk**

Liquidity control is monitored by the Company through the management of its cash flows, to ensure that its funds are available in sufficient amounts to maintain its commitments on schedule. The Company holds balances in financial investments that are redeemable at any moment to cover any gaps between the maturity of its contractual obligations and its cash generation.

The table below shows the contractual payments required by the Company's financial liabilities:

Maturities	2024	2025	2026	2027	2028	2029 to 2033
Bank credit note (CCB)	3,566					
Bank loans - FINEP		1,066	6,154	6,154	6,154	28,500
Total	4,749	1,026	6,154	6,154	6,154	29,740

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- **Capital stock management**

The Company manages its capital structure and adjusts it considering the changes in economic conditions. The capital structure arises from choosing between shareholders' equity (capital injections and retained earnings) and loan capital to finance its operations. Management adopts as a financing practice the shareholders' equity generated by its operations, and monitors its debt in such a way as to optimize its cash flows and its present value. There were no changes in goals, policies or processes during the period ended March 31, 2024 and fiscal year ended December 31, 2023.

The financial leverage ratio is shown below:

	Parent Company		Consolidated	
	3/31/2024	12/31/2023	3/31/2024	12/31/2023
Loans and financing	51,554	53,977	51,554	53,977
(-) Cash and cash equivalents	(28,496)	(23,989)	(32,190)	(26,100)
(-) Financial investments	(44,868)	(43,673)	(44,868)	(43,673)
(Surplus cash) / Net debt	(21,810)	(13,685)	(25,504)	(15,796)
Shareholders' equity	193,055	189,995	193,055	189,995

28. Insurance

The Company has insurance policies that were taken based on guidance from specialists, contracting in the market coverages compatible with its size and operation. Coverages were contracted at amounts considered sufficient by the management to cover possible losses, considering the nature of its activity and the risks involved in its operations. The main insurance categories are shown below:

Coverage	Coverage period		Currency	Amount insured
	From	To		
Fire, lightning strike, explosion and implosion	2023	2024	<u>BRL</u>	230,000
General civil liability				
National	2023	2024	<u>BRL</u>	11,000
Foreign products overall	2023	2024	<u>BRL</u>	50,000
Civil liability for management – D&O	2023	2024	<u>BRL</u>	25,000

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29. Information by segment

The Company's operations involve the manufacturing and sale of customized furniture. Despite targeting several client segments, the Company's products are not controlled and managed by the Management (Executive Officers and Board of Directors) as independent segments, and the Company's results are managed, monitored and evaluated in an integrated manner as one sole operating segment.

Gross revenue is shown below net of IPI, broken down by brand and sales channel:

	Consolidated	
	3/31/2024	3/31/2023
Domestic market		
Exclusive stores	39,013	42,601
Multibrand stores	4,558	5,760
Unicasa Corporate	1,379	2,246
Other revenues	<u>265</u>	<u>335</u>
	<u>45,215</u>	<u>50,942</u>
Export market	10,613	8,105
Total gross revenue from sales	<u>55,827</u>	<u>59,047</u>

Reports and Declarations / Independent Auditor's Report – Unqualified Opinion

Report on review of quarterly information

Aos Administradores e Acionistas Unicasa Indústria de Móveis S.A.

Introdução

Revisamos as informações contábeis intermediárias, individuais e consolidadas, da Unicasa Indústria de Móveis S.A. ("Companhia"), contidas no Formulário de Informações Trimestrais - ITR referente ao trimestre findo em 31 de março de 2024, que compreendem o balanço patrimonial em 31 de março de 2024 e as respectivas demonstrações do resultado, do resultado abrangente, das mutações do patrimônio líquido e dos fluxos de caixa para o período de três meses findo nessa data, incluindo as notas explicativas.

A administração é responsável pela elaboração das informações contábeis intermediárias individuais e consolidadas de acordo com o Pronunciamento Técnico CPC 21 – Demonstração Intermediária e com a norma internacional de contabilidade IAS 34 – Interim Financial Reporting, emitida pelo International Accounting Standards Board (IASB) assim como pela apresentação dessas informações de forma condizente com as normas expedidas pela Comissão de Valores Mobiliários, aplicáveis à elaboração das Informações Trimestrais - ITR. Nossa responsabilidade é a de expressar uma conclusão sobre essas informações contábeis intermediárias com base em nossa revisão.

Alcance da revisão

Conduzimos nossa revisão de acordo com as normas brasileiras e internacionais de revisão de informações intermediárias (NBC TR 2410 – Revisão de Informações Intermediárias Executada pelo Auditor da Entidade e ISRE 2410 – Review of Interim Financial Information Performed by the Independent Auditor of the Entity, respectivamente). Uma revisão de informações intermediárias consiste na realização de indagações, principalmente às pessoas responsáveis pelos assuntos financeiros e contábeis e na aplicação de procedimentos analíticos e de outros procedimentos de revisão. O alcance de uma revisão é significativamente menor do que o de uma auditoria conduzida de acordo com as normas de auditoria e, consequentemente, não nos permitiu obter segurança de que tomamos conhecimento de todos os assuntos significativos que poderiam ser identificados em uma auditoria. Portanto, não expressamos uma opinião de auditoria.

Conclusão

Com base em nossa revisão, não temos conhecimento de nenhum fato que nos leve a acreditar que as informações contábeis intermediárias individuais e consolidadas incluídas nas informações trimestrais acima referidas não foram elaboradas, em todos os aspectos relevantes, de acordo com o CPC 21 e o IAS 34, aplicáveis à elaboração das Informações Trimestrais - ITR, e apresentadas de forma condizente com as normas expedidas pela Comissão de Valores Mobiliários.

Outros assuntos

Demonstrações do valor adicionado

As informações trimestrais acima referidas incluem as Demonstrações do Valor Adicionado (DVA), individuais e consolidadas, referentes ao período de três meses findo em 31 de março de 2024, elaboradas sob a responsabilidade da administração da Companhia e apresentadas como informação suplementar para fins do IAS 34. Essas demonstrações foram submetidas a procedimentos de revisão executados em conjunto com a revisão das informações trimestrais, com o objetivo de concluir se elas estão conciliadas com as informações contábeis intermediárias e registros contábeis, conforme aplicável, e se sua forma e conteúdo estão de acordo com os critérios definidos no Pronunciamento Técnico CPC 09 – "Demonstração do Valor Adicionado". Com base em nossa revisão, não temos conhecimento de nenhum fato que nos leve a acreditar que essas demonstrações do valor adicionado não foram elaboradas, em todos os aspectos relevantes, segundo os critérios definidos nesse Pronunciamento Técnico e de forma consistente em relação às informações contábeis intermediárias individuais e consolidadas tomadas em conjunto.

Porto Alegre, 13 de maio de 2024

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

Rafael Biedermann Mariante Contador CRC 1SP243373/O-0

Reports and Declarations / Opinion or Summarized Report, if any, of the Audit Committee (statutory or not)

Opinion of the Audit Committee

The Committee Members present, after examining, discussing and voting on the matters on the Agenda, by unanimous vote and without restrictions, decided on the following:

External Auditors:

The External Auditors presented to the Committee their opinion on the Financial Statements of the First Quarter of 2024 and the Key Audit Matters.

Financial Statements

The Audit Committee examined the Financial Statements and Notes prepared by Management and reviewed by External Audit for the First Quarter of 2024, affirming that all significant information is registered and is in accordance with applicable regulations.

Conclusion

The Audit Committee of Unicasa, considering its responsibilities and natural limitations given the scope of its activities, as well as the decisions and responsibilities of other Management bodies, considers that the Financial Statements present fairly, in all material respects, the equity and financial position of Unicasa Indústria de Móveis S.A. in the First Quarter of 2024.

Reports and Declarations / Management Declaration on Financial Statements

Management Declaration on Financial Statements

In compliance with item VI, Article 27 of CVM Resolution 80 of March 29, 2022, the Management of Unicasa Indústria de Móveis S.A. declares that it reviewed, discussed and agreed with the Interim Financial Statements of the Company for the period ended March 31, 2024, authorizing their conclusion on this date.

Bento Gonçalves, May 13, 2024.

Gustavo Dall Onder
Chief Executive Officer

Guilherme Possebon de Oliveira
Chief Financial and Investor Relations Officer

Alexandre Narvaes Figueira
Commercial Officer

Luciano André Merigo
Manufacturing Officer

Reports and Declarations / Management Declaration on Independent Auditors Report

Management Declaration on Independent Auditors Report

In compliance with item V, Article 27 of CVM Resolution 80 of March 29, 2022, the Management of Unicasa Indústria de Móveis S.A. declares that it reviewed, discussed and agreed with the content and opinion contained in the report of Independent Auditors on the Quarterly Financial Statements of the Company for the period ended March 31, 2024, issued on this date.

Bento Gonçalves, May 13, 2024.

Gustavo Dall Onder
Chief Executive Officer

Guilherme Possebon de Oliveira
Chief Financial and Investor Relations Officer

Alexandre Narvaes Figueira
Commercial Officer

Luciano André Merigo
Manufacturing Officer