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

Code	Description	Current quarter 6/30/2024	Previous year 12/31/2023
1	Total Assets	320,657	315,647
1.01	Current Assets	105,603	121,388
1.01.01	Cash and Cash Equivalents	33,774	23,989
1.01.02	Financial Investments	0	33,478
1.01.02.03	Financial Investments Stated at Amortized Cost	0	33,478
1.01.03	Accounts Receivable	33,892	24,822
1.01.03.01	Accounts Receivable from Clients	33,892	24,822
1.01.04	Inventories	26,757	27,183
1.01.06	Recoverable Taxes	5,188	4,283
1.01.06.01	Current Recoverable Taxes	5,188	4,283
1.01.08	Other Current Assets	5,992	7,633
1.01.08.03	Other	5,992	7,633
1.01.08.03.01	Advances and Prepayments	234	864
1.01.08.03.02	Loans Granted	1,073	1,549
1.01.08.03.03	Prepaid Expenses	4,685	5,220
1.02	Non-Current Assets	215,054	194,259
1.02.01	Long-Term Assets	23,492	27,013
1.02.01.03	Financial Investments Measured at Amortized Cost	10,766	10,195
1.02.01.04	Accounts Receivable	10,614	13,611
1.02.01.04.01	Accounts Receivable from Clients	10,614	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	2,112	2,791
1.02.01.10.01	Non-current Assets for Sale	1,597	1,597
1.02.01.10.03	Recoverable Taxes	0	219
1.02.01.10.04	Judicial Deposits	454	575
1.02.01.10.05	Loans Granted	0	352
1.02.01.10.06	Other Assets	61	48
1.02.02	Investments	27,098	8,553
1.02.02.01	Equity Interest	27,098	8,553
1.02.02.01.02	Interest in Subsidiaries	27,078	8,533
1.02.02.01.04	Other Investments	20	20
1.02.03	Property, Plant and Equipment	161,813	156,628
1.02.03.01	Property, Plant and Equipment in Use	89,164	91,254
1.02.03.03	Property, Plant and Equipment in Progress	72,649	65,374
1.02.04	Intangible Assets	2,651	2,065
1.02.04.01	Intangible Assets	2,651	2,065
1.02.04.01.02	Intangible Assets in Use	2,651	2,065

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

Code	Description	Current quarter 6/30/2024	Previous year 12/31/2023
2	Total Liabilities	320,657	315,647
2.01	Current Liabilities	67,841	70,036
2.01.01	Payroll and Related Charges	9,392	5,173
2.01.01.01	Social Charges	2,650	1,251
2.01.01.02	Labor Liabilities	6,742	3,922
2.01.02	Trade Payables	12,631	6,255
2.01.02.01	Domestic Suppliers	8,189	2,932
2.01.02.02	Foreign Suppliers	4,442	3,323
2.01.03	Tax Liabilities	5,602	1,724
2.01.03.01	Federal Tax Liabilities	3,968	1,279
2.01.03.01.02	Other Tax and Federal Liabilities	3,968	1,279
2.01.03.02	State Tax Liabilities	1,626	426
2.01.03.03	Municipal Tax Liabilities	8	19
2.01.04	Loans and Financing	1,277	4,749
2.01.04.01	Loans and Financing	1,277	4,749
2.01.05	Other Liabilities	38,939	52,028
2.01.05.02	Other	38,939	52,028
2.01.05.02.01	Dividends and Interest on Equity Payable	0	11,672
2.01.05.02.04	Contractual Obligations	37,507	37,474
2.01.05.02.05	Other Current Liabilities	1,432	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	55,746	55,616
2.02.01	Loans and Financing	49,228	49,228
2.02.01.01	Loans and Financing	49,228	49,228
2.02.02	Other Liabilities	622	1,277
2.02.02.02	Other	622	1,277
2.02.02.02.06	Other Non-Current Liabilities	622	1,277
2.02.03	Deferred Taxes	1,225	0
2.02.03.01	Deferred Income Tax and Social Contribution	1,225	0
2.02.04	Provisions	4,671	5,111
2.02.04.01	Provisions for Tax, Social Security, Labor and Civil Liabilities	4,671	5,111
2.02.04.01.02	Provisions for Social Security and Labor Liabilities	545	974
2.02.04.01.04	Provisions for Civil Liabilities	4,126	4,137

Parent Company Financial Statements / Balance Sheet – Liabilities

(In thousands of R\$)

Code	Description	Current quarter 6/30/2024	Previous year 12/31/2023
2.03	Equity	197,070	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	6,033	0
2.03.07	Accumulated Conversion Adjustments	753	-289

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ITR – Quarterly Information – June 30, 2024 - UNICASA INDUSTRIA DE MOVEIS S.A.

Version: 1

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

Code	Description	Current quarter	YTD current year	Same quarter of	YTD previous year
		1/1/2024 to 6/30/2024	1/1/2024 to 6/30/2024	previous year 4/1/2023 to 6/30/2023	1/1/2023 to 6/30/2023
3.01	Income from Sale of Goods and/or Services	53,183	96,154	49,387	96,266
3.02	Cost of Goods Sold and/or Services	-32,769	-60,109	-34,150	-64,875
3.03	Gross Profit	20,414	36,045	15,237	31,391
3.04	Operating Expenses/Income	-17,273	-31,346	-14,429	-27,996
3.04.01	Selling Expenses	-10,402	-19,121	-9,818	-18,611
3.04.02	General and Administrative Expenses	-4,759	-8,809	-4,501	-8,755
3.04.04	Other Operating Income	398	912	613	1,392
3.04.05	Other Operating Expenses	-5	-578	0	-139
3.04.06	Equity Income (Loss)	-2,505	-3,750	-723	-1,883
3.05	Earnings Before Financial Result and Taxes	3,141	4,699	808	3,395
3.06	Financial Result	2,394	4,757	1,125	2,161
3.06.01	Financial Income	4,224	7,602	2,750	5,389
3.06.02	Financial Expenses	-1,830	-2,845	-1,625	-3,228
3.07	Earnings Before Income Taxes	5,535	9,456	1,933	5,556
3.08	Income Tax and Social Contribution on Income	-2,305	-3,423	-720	-819
3.08.01	Current	-1,331	-1,782	-39	226
3.08.02	Deferred	-974	-1,641	-681	-1,045
3.09	Net Income (Loss) from Continuing Operations	3,230	6,033	1,213	4,737
3.11	Net Income (Loss) for the Period	3,230	6,033	1,213	4,737
3.99	Earnings per Share - (R\$/Share)				
3.99.01	Basic Earnings per Share				
3.99.01.01	Common	0.04888	0.09129	0.01835	0.07168

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ITR – Quarterly Information – June 30, 2024 - UNICASA INDUSTRIA DE MOVEIS S.A.

Version: 1

Parent Company Financial Statements / Statement of Comprehensive Income

(In thousands of R\$)

Code	Description	Current quarter 1/1/2024 to 6/30/2024	YTD current year 1/1/2024 to 6/30/2024	Same quarter of previous year 4/1/2023 to 6/30/2023	YTD previous year 1/1/2023 to 6/30/2023
4.01	Net Income for the Period	3,230	6,033	1,213	4,737
4.02	Other Comprehensive Income	785	1,042	-448	-706
4.02.01	Cumulative Foreign Currency Translation Adjustments	785	1,042	-448	-706
4.03	Comprehensive Income (Loss) for the Period	4,015	7,075	765	4,031

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

Code	Description	YTD current year 1/1/2024 to 6/30/2024	YTD previous year 1/1/2023 to 6/30/2023
6.01	Net Cash from Operating Activities	24,812	41,303
6.01.01	Cash Provided by Operations	17,691	9,462
6.01.01.01	Net Income (Loss) for the Period	6,033	4,737
6.01.01.02	Depreciation and Amortization	4,187	3,779
6.01.01.03	Exchange Variation – Trade Receivables	-1,673	-324
6.01.01.04	Income Tax and Social Contribution	3,423	819
6.01.01.05	Interest on Loans and Financing	1,152	678
6.01.01.06	Provision for Labor, Tax, Civil and Termination of Commercial Relationship Risks	-547	163
6.01.01.07	Provision for Obsolescence	207	55
6.01.01.08	Allowance for Doubtful Accounts – Accounts Receivable and Loans Granted	17	-83
6.01.01.09	Exchange Variation – Trade Payables	453	39
6.01.01.10	Other Provisions	-759	-2,545
6.01.01.14	Disposal of Property, Plant and Equipment	1,448	261
6.01.01.15	Equity Income (Loss)	3,750	1,883
6.01.02	Changes in Assets and Liabilities	7,121	31,841
6.01.02.01	Trade Receivables	-4,417	2,585
6.01.02.02	Inventories	219	3,694
6.01.02.03	Taxes Recoverable	-686	2,152
6.01.02.05	Loans Granted	828	-701
6.01.02.08	Other Current and Non-Current Assets	252	2,712
6.01.02.14	Trade Payables	5,923	7,632
6.01.02.15	Contractual Liabilities	-313	13,360
6.01.02.16	Tax Liabilities	2,547	-1,100
6.01.02.17	Other Current and Non-Current Liabilities	3,219	2,253
6.01.02.18	Income Tax and Social Contribution Payment	-451	-746
6.02	Net Cash Provided by (Used in) Investing Activities	249	-25,574
6.02.01	Financial Investments	32,907	-360
6.02.02	Capital Payment in Subsidiary	-4,183	-3,578
6.02.04	Acquisition of Property, Plant and Equipment	-10,570	-21,147
6.02.05	Acquisition of Intangible Assets	-835	-489
6.02.06	Advances for Future Capital Increase	-17,070	0
6.03	Net Cash from Financing Activities	-15,276	-14,160
6.03.02	Payment of Interest	-1,232	-776
6.03.04	Payment of Loans	-2,372	-2,767
6.03.05	Payment of Interest on Equity	-11,672	-10,617
6.04	Exchange Variation on Cash and Cash Equivalents	0	-43
6.05	Increase (Decrease) in Cash and Cash Equivalents	9,785	1,526
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	33,774	20,057

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ITR – Quarterly Information – June 30, 2024 - UNICASA INDUSTRIA DE MOVEIS S.A.

Version: 1

Parent Company Financial Statements / Statement of Changes in Equity – 1/1/2024 to 6/30/2024

(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	6,033	1,042	7,075
5.05.01	Net Income for the Period	0	0	0	6,033	0	6,033
5.05.02	Other Comprehensive Income (Loss)	0	0	0	0	1,042	1,042
5.06	Internal Changes in Equity	0	0	0	0	0	0
5.07	Closing Balances	147,000	0	43,284	6,033	753	197,070

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ITR – Quarterly Information – June 30, 2024 - UNICASA INDUSTRIA DE MOVEIS S.A.

Version: 1

Parent Company Financial Statements / Statement of Changes in Equity– 1/1/2023 to 6/30/2023

(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	4,737	-706	4,031
5.05.01	Net Income for the Period	0	0	0	4,737	0	4,737
5.05.02	Other Comprehensive Income	0	0	0	0	-706	-706
5.06	Internal Changes in Equity	0	0	0	0	0	0
5.07	Closing Balances	147,000	0	41,394	4,737	-368	192,763

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

Code	Description	YTD current year 1/1/2024 to 6/30/2024	YTD previous year 1/1/2023 to 6/30/2023
7.01	Income	117,547	120,803
7.01.01	Sales of Goods, Products and Services	117,279	119,547
7.01.02	Other Income	285	1,173
7.01.04	Reversal of/Allowance for Doubtful Accounts	-17	83
7.02	Inputs Acquired from Third Parties	-68,707	-74,738
7.02.01	Cost of Products Sold and Services Rendered	-48,200	-54,385
7.02.02	Supplies, Electricity, Outsourced Services and Others	-18,549	-18,425
7.02.03	Loss/Recovery of Asset Values	-207	-55
7.02.04	Other	-1,751	-1,873
7.03	Gross Value Added	48,840	46,065
7.04	Retentions	-4,187	-3,779
7.04.01	Depreciation, Amortization and Depletion	-4,187	-3,779
7.05	Net Added Value Produced	44,653	42,286
7.06	Added Value from Transfers	4,031	3,614
7.06.01	Equity Income (Loss)	-3,750	-1,883
7.06.02	Financial Income	7,781	5,497
7.07	Total Value Added to Distribute	48,684	45,900
7.08	Distribution of Added Value	48,684	45,900
7.08.01	Personnel	21,292	20,866
7.08.01.01	Direct Compensation	17,282	16,824
7.08.01.02	Benefits	2,539	2,498
7.08.01.03	F.G.T.S. (Government Severance Fund)	1,471	1,544
7.08.02	Taxes, Fees and Contributions	18,576	17,607
7.08.02.01	Federal	13,249	11,059
7.08.02.02	State	5,296	6,521
7.08.02.03	Municipal	31	27
7.08.03	Remuneration of Loan Capital	2,783	2,690
7.08.03.01	Interest	1,152	678
7.08.03.02	Rentals	399	394
7.08.03.03	Other	1,232	1,618
7.08.04	Remuneration of Own Capital	6,033	4,737
7.08.04.03	Accumulated Losses/Retained Earnings in the Period	6,033	4,737

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

Code	Description	Current quarter 6/30/2024	Previous year 12/31/2023
1	Total Assets	357,748	349,181
1.01	Current Assets	105,762	122,833
1.01.01	Cash and cash equivalents	37,949	26,100
1.01.02	Financial Investments	0	33,478
1.01.02.03	Financial Investments Stated at Amortized Cost	0	33,478
1.01.03	Accounts Receivable	26,080	20,163
1.01.03.01	Trade Receivables	26,080	20,163
1.01.04	Inventories	27,461	27,640
1.01.06	Recoverable Taxes	5,204	6,434
1.01.06.01	Current Recoverable Taxes	5,204	6,434
1.01.08	Other Current Assets	9,068	9,018
1.01.08.03	Other	9,068	9,018
1.01.08.03.01	Advances and Prepayments	2,172	1,494
1.01.08.03.02	Loans Granted	1,073	1,549
1.01.08.03.03	Prepaid Expenses	5,823	5,975
1.02	Non-Current Assets	251,986	226,348
1.02.01	Long-Term Assets	32,365	33,143
1.02.01.03	Financial Investments Measured at Amortized Cost	10,766	10,195
1.02.01.04	Accounts Receivable	10,614	13,611
1.02.01.04.01	Trade Receivables	10,614	13,611
1.02.01.07	Deferred Taxes	5,458	3,458
1.02.01.07.01	Deferred Income Tax and Social Contribution	5,458	3,458
1.02.01.10	Other Non-Current Assets	5,527	5,879
1.02.01.10.01	Non-current Assets for Sale	1,597	1,597
1.02.01.10.03	Recoverable Taxes	0	219
1.02.01.10.04	Judicial Deposits	454	575
1.02.01.10.05	Loans Granted	0	352
1.02.01.10.06	Other Assets	3,476	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	214,578	188,746
1.02.03.01	Property, Plant and Equipment in Use	140,338	123,372
1.02.03.03	Property, Plant and Equipment in Progress	74,240	65,374
1.02.04	Intangible Assets	5,023	4,439
1.02.04.01	Intangible Assets	5,023	4,439
1.02.04.01.02	Intangible Assets in Use	5,023	4,439

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

Code	Description	Current quarter 6/30/2024	Previous year 12/31/2023
2	Total Liabilities	357,748	349,181
2.01	Current Liabilities	82,515	83,281
2.01.01	Payroll and Related Charges	9,457	5,233
2.01.01.01	Payroll Charges	2,668	1,264
2.01.01.02	Labor Charges	6,789	3,969
2.01.02	Trade Payables	13,536	6,554
2.01.02.01	Domestic Suppliers	9,094	3,231
2.01.02.02	Foreign Suppliers	4,442	3,323
2.01.03	Tax Liabilities	5,688	1,743
2.01.03.01	Federal Tax Liabilities	3,968	1,281
2.01.03.01.02	Other Tax and Federal Liabilities	3,968	1,281
2.01.03.02	State Tax Liabilities	1,712	443
2.01.03.03	Municipal Tax Liabilities	8	19
2.01.04	Loans and Financing	5,020	7,888
2.01.04.01	Loans and Financing	1,277	4,749
2.01.04.03	Lease Financing	3,743	3,139
2.01.05	Other Liabilities	48,814	61,756
2.01.05.02	Other	48,814	61,756
2.01.05.02.01	Dividends and Interest on Equity Payable	0	11,672
2.01.05.02.04	Contractual Obligations	47,276	46,846
2.01.05.02.05	Other Current Liabilities	1,538	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	78,163	75,905
2.02.01	Loans and Financing	71,645	69,930
2.02.01.01	Loans and Financing	49,228	49,228
2.02.01.03	Lease Financing	22,417	20,702
2.02.02	Other Liabilities	622	864
2.02.02.02	Other	622	864
2.02.02.02.06	Other Non-Current Liabilities	622	864
2.02.02.03	Deferred Taxes	1,225	0
2.02.03.01	Deferred Income Tax and Social Contribution	1,225	0
2.02.04	Provisions	4,671	5,111
2.02.04.01	Provisions for Tax, Social Security, Labor and Civil Liabilities	4,671	5,111
2.02.04.01.02	Provisions for Social Security and Labor Liabilities	545	974
2.02.04.01.04	Provisions for Civil Liabilities	4,126	4,137

Consolidated Financial Statements / Balance Sheet – Liabilities

(In thousands of R\$)

Code	Description	Current quarter 6/30/2024	Previous year 12/31/2023
2.03	Consolidated Equity	197,070	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	6,033	0
2.03.07	Accumulated Conversion Adjustments	753	-289

(A FREE TRANSLATION OF THE ORIGINAL IN PORTUGUESE)

ITR – Quarterly Information – June 30, 2024 - UNICASA INDUSTRIA DE MOVEIS S.A.

Version:
1

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

Code	Description	Current quarter 1/1/2024 to 6/30/2024	YTD current year 1/1/2024 to 6/30/2024	Same quarter of previous year 4/1/2023 to 6/30/2023	YTD previous year 1/1/2023 to 6/30/2023
3.01	Income from Sale of Goods and/or Services	56,314	103,407	51,017	99,727
3.02	Cost of Goods Sold and/or Services	-34,043	-62,480	-34,195	-66,596
3.03	Gross Profit	22,271	40,927	16,822	33,131
3.04	Operating Expenses/Income	-20,035	-37,692	-16,309	-30,507
3.04.01	Selling Expenses	-15,669	-29,326	-12,427	-23,017
3.04.02	General and administrative expenses	-4,759	-8,720	-4,501	-8,755
3.04.04	Other Operating Income	398	932	619	1,404
3.04.05	Other Operating Expenses	-5	-578	0	-139
3.05	Earnings Before Financial Result and Taxes	2,236	3,235	513	2,624
3.06	Financial Result	2,452	4,835	1,161	2,238
3.06.01	Financial Income	4,313	7,737	2,793	5,477
3.06.02	Financial Expenses	-1,861	-2,902	-1,632	-3,239
3.07	Earnings Before Income Taxes	4,688	8,070	1,674	4,862
3.08	Income Tax and Social Contribution on Income	-1,458	-2,037	-461	-125
3.08.01	Current	-1,335	-2,211	-43	217
3.08.02	Deferred	-123	174	-418	-342
3.09	Net Income (Loss) from Continuing Operations	3,230	6,033	1,213	4,737
3.11	Consolidated Losses/Earnings in the Period	3,230	6,033	1,213	4,737
3.99	Earnings per Share - (R\$/Share)				
3.99.01	Basic Earnings per Share				
3.99.01.01	Common	0.04888	0.09129	0.01835	0.07168

(A FREE TRANSLATION OF THE ORIGINAL IN PORTUGUESE)

ITR – Quarterly Information – June 30, 2024 - UNICASA INDUSTRIA DE MOVEIS S.A.

Version:
1

Parent Company Financial Statements / Statement of Comprehensive Income

(In thousands of R\$)

Code	Description	Current quarter	YTD current year	Same quarter of	YTD previous year
		1/1/2024 to 6/30/2024	1/1/2024 to 6/30/2024	4/1/2023 to 6/30/2023	1/1/2023 to 6/30/2023
4.01	Consolidated Net Income in the Period	3,230	6,033	1,213	4,737
4.02	Other Comprehensive Income (Loss)	785	1,042	-448	-706
4.02.01	Cumulative Foreign Currency Translation Adjustments	785	1,042	-448	-706
4.03	Consolidated Comprehensive Income (Loss) in the Period	4,015	7,075	765	4,031
4.03.01	Attributable to Controlling Shareholders	4,015	7,075	765	4,031

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

Code	Description	YTD current year 1/1/2024 to 6/30/2024	YTD previous year 1/1/2023 to 6/30/2023
6.01	Net Cash from Operating Activities	24,863	43,425
6.01.01	Cash Provided by Operations	13,731	7,288
6.01.01.01	Net Income (Loss) for the Period	6,033	4,737
6.01.01.02	Depreciation and Amortization	5,524	4,078
6.01.01.03	Exchange Variation – Trade Receivables	-1,673	-324
6.01.01.04	Income Tax and Social Contribution	2,037	125
6.01.01.05	Interest on Loans and Financing	1,152	678
6.01.01.06	Provision for Labor, Tax, Civil and Termination of Commercial Relationship Risks	-547	163
6.01.01.07	Provision for Obsolescence	207	55
6.01.01.08	Allowance for Doubtful Accounts – Accounts Receivable and Loans Granted	17	-83
6.01.01.09	Exchange Variation – Trade Payables	453	39
6.01.01.10	Other Provisions	-920	-2,441
6.01.01.14	Disposal of Property, Plant and Equipment	1,448	261
6.01.02	Changes in Assets and Liabilities	11,132	36,137
6.01.02.01	Trade Receivables	-1,247	7,173
6.01.02.02	Inventories	-28	3,777
6.01.02.03	Taxes Recoverable	1,449	1,544
6.01.02.05	Loans Granted	828	-701
6.01.02.08	Other Current and Non-Current Assets	-1,765	-6,809
6.01.02.14	Trade Payables	6,529	4,863
6.01.02.15	Contractual Liabilities	430	16,878
6.01.02.16	Tax Liabilities	2,614	-1,100
6.01.02.17	Other Current and Non-Current Liabilities	3,202	11,258
6.01.02.18	Payment of Income Tax and Social Contribution	-880	-746
6.02	Net Cash Provided by (Used in) Investing Activities	2,909	-26,651
6.02.01	Financial Investments	32,907	-360
6.02.04	Acquisition of Property, Plant and Equipment	-29,163	-25,802
6.02.05	Acquisition of Intangible Assets	-835	-489
6.03	Net Cash from Financing Activities	-16,381	-14,160
6.03.02	Payment of Interest	-1,232	-776
6.03.03	Lease Payments	-1,105	0
6.03.04	Payment of Loans	-2,372	-2,767
6.03.05	Payment of Interest on Equity	-11,672	-10,617
6.04	Exchange Variation on Cash and Cash Equivalents	458	-43
6.05	Increase (Decrease) in Cash and Cash Equivalents	11,849	2,571
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	37,949	26,099

(A FREE TRANSLATION OF THE ORIGINAL IN PORTUGUESE)

ITR – Quarterly Information – June 30, 2024 - UNICASA INDUSTRIA DE MOVEIS S.A.

Version: 1

Consolidated Financial Statements / Statement of Changes in Equity - 1/1/2024 to 6/30/2024

(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	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	6,033	1,042	7,075	0	7,075
5.05.01	Net Income for the Period	0	0	0	6,033	0	6,033	0	6,033
5.05.02	Other Comprehensive Income (Loss)	0	0	0	0	1,042	1,042	0	1,042
5.06	Internal Changes in Equity	0	0	0	0	0	0	0	0
5.07	Closing Balances	147,000	0	43,284	6,033	753	197,070	0	197,070

(A FREE TRANSLATION OF THE ORIGINAL IN PORTUGUESE)

ITR – Quarterly Information – June 30, 2024 - UNICASA INDUSTRIA DE MOVEIS S.A.

Version: 1

Consolidated Financial Statements / Statement of Changes in Equity - 1/1/2023 to 6/30/2023

(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	4,737	-706	4,031	0	4,031
5.05.01	Net Income for the Period	0	0	0	4,737	0	4,737	0	4,737
5.05.02	Other Comprehensive Income (Loss)	0	0	0	0	-706	-706	0	-706
5.06	Internal Changes in Equity	0	0	0	0	0	0	0	0
5.07	Closing Balances	147,000	0	41,394	4,737	-368	192,763	0	192,763

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

Code	Description	YTD current year 1/1/2024 to 6/30/2024	YTD previous year 1/1/2023 to 6/30/2023
7.01	Income	124,822	124,281
7.01.01	Sales of Goods, Products and Services	124,534	123,013
7.01.02	Other Income	305	1,185
7.01.04	Provision/Reversal of Allowance for Doubtful Accounts	-17	83
7.02	Inputs acquired from third parties	-73,677	-77,552
7.02.01	Cost of Products Sold and Services Rendered	-48,555	-53,699
7.02.02	Supplies, Electricity, Outsourced Services and Others	-22,847	-22,081
7.02.03	Loss/Recovery of Asset Values	-207	-55
7.02.04	Other	-2,068	-1,717
7.03	Gross Value Added	51,145	46,729
7.04	Retentions	-5,524	-4,077
7.04.01	Depreciation, Amortization and Depletion	-5,524	-4,077
7.05	Net Added Value Produced	45,621	42,652
7.06	Added Value from Transfers	7,920	5,589
7.06.02	Financial Income	7,920	5,589

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, August 12, 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 second quarter of 2024 (2Q24). 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 335.9% in Operating Income
- Growth of 10.4% in net revenue;
- Increase of 6.5 p.p. in gross margin (39.5%)
- Increase of 166.3% in Net Profit

Executive Summary	2Q23	2Q24	Δ	1S23	1S24	Δ
Gross Revenue ex-IPI	62,228	66,383	+6.7%	121,275	122,210	+0.8%
Net Revenue	51,017	56,314	+10.4%	99,727	103,407	+3.7%
Cost of Goods Sold	(34,195)	(34,043)	-0.4%	(66,596)	(62,480)	-6.2%
Gross Income	16,822	22,271	+32.4%	33,131	40,927	+23.5%
Gross Margin	33.0%	39.5%	+6.5 p.p.	33.2%	39.6%	+6.4 p.p.
Selling and Administrative Expenses	(16,928)	(20,428)	+20.7%	(31,772)	(38,046)	+19.7%
Other Revenues and Operating Expenses	619	393	-36.5%	1,265	354	-72.0%
Operating Income	513	2,236	+335.9%	2,624	3,235	+23.3%
Operating Margin	1.0%	4.0%	+3.0 p.p.	2.6%	3.1%	+0.5 p.p.
Financial Income (Expenses) Net	1,161	2,452	+111.2%	2,238	4,835	+116.0%
Operating Income before Income Tax and Social Contribution	1,674	4,688	+180.0%	4,862	8,070	+66.0%
Income Tax and Social Contribution	(461)	(1,458)	+216.3%	(125)	(2,037)	+1529.6%
Net Profit	1,213	3,230	+166.3%	4,737	6,033	+27.4%
Net Margin	2.4%	5.7%	+3.4 p.p.	4.7%	5.8%	+1.1 p.p.
EBITDA	2,677	4,976	+85.9%	6,702	8,759	+30.7%
EBITDA Margin	5.2%	8.8%	+3.6 p.p.	6.7%	8.5%	+1.8 p.p.
ROIC - LTM	8.1%	6.2%	-1.8 p.p.	8.1%	6.2%	-1.8 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,

At the beginning of July, we completed the donation of furniture kits to furnish the homes of 500 families affected by the floods that devastated Rio Grande do Sul in early May, in partnership with the solidarity project Operation Back Home RS, led by Ciclo Empreendedor and Instituto Cultural Floresta. The kits were developed especially for the initiative and contain furniture for the kitchen, bathroom, living room rack, and wardrobe set.



From May to July, we took part in the largest and most complete exhibition of architecture, interior design, and landscaping in the Americas, Casa Cor – SP. Our 130m² space was designed by our long-time partner of nearly a decade, architect Léo Shehtman. Inspired by the classic penthouses of New York City, the Dell Anno Global Living space is an immersion in the modern cosmopolitan lifestyle, connecting Dell Anno Brazil with Dell Anno New York. At the space, we presented Dell Anno's global launch, the Closet System. A new product carefully thought out from start to finish, from the design in project software to assembly in the consumer's home. In addition to serving the general public, more than 150 architects from across the country were welcomed to the space with exclusive brand events, while more than 30 professionals from our network of dealers conducted a technical visit as part of the training for the new product, which was also held in other cities throughout the country.



In partnership with architect and designer Maurício Arruda, we delivered another interior design project in the iconic Copan building, one of the most important symbols of Brazilian

architecture designed by Oscar Niemeyer and an iconic landmark of the city of São Paulo.

For the Casa Brasileira brand, we launched new finishing to align the products with the new desires of its consumers. In addition, we increased our digital operations for the brand's target audience.

In terms of operating income for the period, revenue from exclusive stores, measured by same-store sales, grew by 11.6%, with Dell Anno registering the highest growth among the brands. The stores closed throughout last year left a gap of approximately R\$4.1 million, with almost half of them already being replaced with new operations that either opened during the first half of 2024 or are in the process of opening, and the remaining ones are in the process of attracting investors.

In exports, the growth came from the United States, mainly from corporate clients and our operation with exclusive Dell Anno dealers.

The own stores in the United States continue their maturation process and, this quarter, recognized revenue similar to that of last year, however, with a different consumer profile, which allowed for a 14.4 p.p. growth in gross margin. Sales to the final consumer doubled (+45% year-to-date). However, the operation has not yet reached its break-even point (based on revenue recognition), mainly due to the addition of the New York store in October 2023.

In terms of gross margin, we returned to pre-pandemic levels. Currently, we have little impact from discounts granted due to advances, as price increase events are more balanced due to the normalization of the supply chain.

The operating expenses of the own stores in the United States grew by approximately R\$2.3 million, chiefly due to the addition of the New York store. In the Brazilian operation, the increase of approximately R\$1.2 million comes from expenses related to services to customers from closed stores and variable expenses.

Thus, our operating income grew by 335%. The net profit increased 166%, as last year Unicasa obtained favorable outcomes from tax lawsuits that directly impacted the Income Tax and Social Contribution line.

On May 29, 2024, the Company paid interest on shareholders' equity in the amount of R\$11.6 million (R\$0.2009/share).

The receipt of R\$12 million is scheduled for September regarding the second tranche of the financing with FINEP, as disclosed in the Material Fact notice dated September 12, 2023.

We thank our shareholders, dealers, employees, suppliers, and other stakeholders for the conclusion of another quarter.

SALES PERFORMANCE

Same-store sales (SSS) increased R\$4.3 million, R\$0.6 million for stores in the maturation phase, and R\$6.2 million for exports. On the other hand, we registered reductions in sales to multibrand stores, totaling R\$0.6 million, to the Corporate sector, R\$2.1 million, and closed stores had an impact of R\$4.1 million on sales.

Due to corporate clients and Dell Anno's exclusive dealers, both in the United States, exports grew by 73.1%.

The following chart shows the evolution of revenue between 2Q23 and 2Q24⁽¹⁾.



⁽¹⁾In million.

The following table shows the breakdown of revenue.

Gross Revenue ex-IPI	2Q23	2Q24	Δ	1S23	1S24	Δ
Exclusive Dealers	42,238	43,081	+2.0%	84,839	82,094	-3.2%
Δ Same Stores Sales	8.0%	11.6%		5.9%	4.8%	
Δ Same Stores Volume ¹	-4.6%	12.6%		-8.2%	3.7%	
Multibrands	6,327	5,759	-9.0%	12,087	10,316	-14.6%
Corporate	4,642	2,519	-45.7%	6,888	3,898	-43.4%
Exports	8,540	14,786	73.1%	16,645	25,399	+52.6%
Gross Revenue ex-IPI	2Q23	2Q24	Δ	1S23	1S24	Δ
Unicasa Indústria de Móveis	62,228	66,383	+6.7%	121,275	122,210	+0.8%
Δ Volume ¹	-24.2%	-3.4%		-29.1%	-7.6%	

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

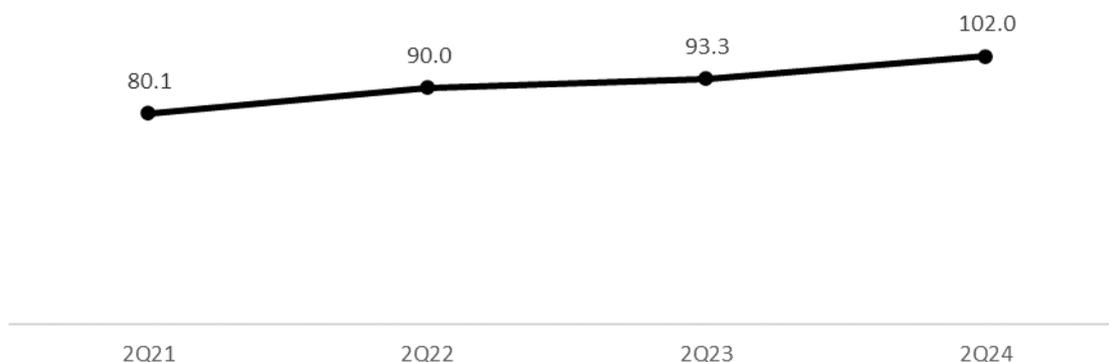
SALES AND DISTRIBUTION CHANNELS

Below is the evolution of our distribution network.

Period	2Q23	3Q23	4Q23	1Q24	2Q24	Δ(1)
Exclusive Dealers	173	168	165	159	161	2
National Exclusive	154	150	145	139	140	1
Export Exclusive	19	18	20	20	21	1
Multibrands	90	91	91	95	96	1
National Multibrands	67	67	67	71	72	1
Export Multibrands	23	24	24	24	24	-

(1) Variation compared to 1Q24

Average productivity in the Same-Store criterion in the quarter was R\$102,200/month, 9.4% higher than in 2Q23. The following chart shows productivity by quarter.



FINANCIAL PERFORMANCE

SELLING, GENERAL AND ADMINISTRATIVE EXPENSES (SG&A)

Selling General and Administrative Expenses	2Q23	2Q24	Δ	1S23	1S24	Δ
Total	(16,928)	(20,428)	+20.7%	(31,772)	(38,046)	+19.7%
Selling Expenses	(12,427)	(15,669)	+26.1%	(23,017)	(29,326)	+27.4%
% of Net Revenue	24.4%	27.8%	+3.4 p.p.	23.1%	28.4%	+5.3 p.p.
Administrative Expenses	(4,501)	(4,759)	+5.7%	(8,755)	(8,720)	-0.4%
% of Net Revenue	8.8%	8.5%	-0.3 p.p.	8.8%	8.4%	-0.4 p.p.
SG&A % of Net Revenue	33.2%	36.3%	+3.1 p.p.	31.9%	36.8%	+4.9 p.p.

The following chart shows the changes in Selling, General and Administrative (SG&A) Expenses between 2Q23 and 2Q24¹:



⁽¹⁾In million.

Expenses with our own stores in the United States increased, mainly due to the addition of the New York store.

Expenses with customer service grew due to the services to consumers from closed stores. A portion of this expense may be recovered by taking possession and selling the properties given as collateral by the dealers. The result of the sale will appear, if applicable, in Other Revenues and Operating Expenses.

Variable expenses follow the growth of exports. Compared to last year, we are more efficient in this line item.

Other Operating Income and Expenses

Other Operating Income and Expenses	2Q23	2Q24	Δ	1S23	1S24	Δ
Total	619	393	-36.5%	1,265	354	-72.0%
Result from the sale of assets held for sale and of property, plant and equipment	-	1	n/a	(138)	(534)	287.0%
Bank Premium	116	58	-50.0%	180	107	-40.6%
Other Operating Income	503	334	-33.6%	1,223	781	-36.1%
% of Net Revenue	1.2%	0.7%	-0.5 p.p.	2.5%	0.6%	-1.9 p.p.

Financial Result

Income from short-term investments and revenue from exchange variation were the main factors that contributed to the increase in the financial result.

Financial Result	2Q23	2Q24	Δ	1S23	1S24	Δ
Net Financial Result	1,161	2,452	+111.2%	2,238	4,835	+116.0%
Financial Expenses	(1,632)	(1,861)	+14.0%	(3,239)	(2,902)	-10.4%
IOF charge and bank fees	(46)	(66)	+43.5%	(90)	(128)	+42.2%
Loans and financing expenses	(325)	(659)	+102.8%	(678)	(1,152)	+69.9%
Exchange variation expenses	(617)	(524)	-15.1%	(1,153)	(634)	-45.0%
Present value adjustment - AVP	(579)	(418)	-27.8%	(1,198)	(633)	-47.2%
Other financial expenses	(65)	(194)	+198.5%	(120)	(355)	+195.8%
Financial Income	2,793	4,313	+54.4%	5,477	7,737	+41.3%
Interest income	199	157	-21.1%	413	319	-22.8%
Discounts	36	65	+80.6%	49	104	+112.2%
Yield from short-term investments	755	1,391	+84.2%	1,207	3,095	+156.4%
Exchange variation income	471	1,522	+223.1%	820	1,929	+135.2%
Present value adjustment - AVP	1,256	1,050	-16.4%	2,481	2,012	-18.9%
Other financial income	76	128	+68.4%	507	278	-45.2%

EBITDA and EBITDA Margin

EBITDA	2Q23	2Q24	Δ	1S23	1S24	Δ
Net Income for the Period	1,213	3,230	+166.3%	4,737	6,033	+27.4%
Income Tax and Social Contribution	461	1,458	+216.3%	125	2,037	+1529.6%
Financial Result	(1,161)	(2,452)	+111.2%	(2,238)	(4,835)	+116.0%
EBIT	513	2,236	+335.9%	2,624	3,235	+23.3%
Depreciation and Amortization	2,164	2,740	+26.6%	4,078	5,524	+35.5%
EBITDA	2,677	4,976	+85.9%	6,702	8,759	+30.7%
EBITDA Margin	5.2%	8.8%	+3.6 p.p.	6.7%	8.5%	+1.8 p.p.

Cash Flow

This quarter, cash consumption was R\$14.1 million higher, mainly due to investments in fixed assets.

Cash Flow	2Q23	2Q24	Δ	1S23	1S24	Δ
Cash Flows from Operating Activities	3,617	7,383	+104.1%	7,288	13,731	+88.4%
Changes in Assets and Liabilities	2,514	112	-95.5%	36,635	11,132	-69.6%
Financial Investments	(179)	34,102	-19151.4%	(360)	32,907	-9240.8%
Cash generated by investment activities	(7,061)	(21,744)	+207.9%	(26,291)	(29,998)	+14.1%
Cash generated by financing activities	(12,894)	(14,015)	+8.7%	(14,658)	(16,381)	+11.8%
Effect of exchange variation on cash and cash equivalents	(461)	(79)	-82.9%	(43)	458	-1165.1%
Cash flow (burn)	(14,464)	5,759	-139.8%	2,571	11,849	+360.9%
Financial Investments	179	(34,102)	-19151.4%	360	(32,907)	-9240.8%
Cash flow and Financial Investments	(14,285)	(28,343)	+98.4%	2,931	(21,058)	-818.5%

Net Cash

Net Cash	31/12/2023	30/06/2024	Δ
Short Term Debt	4,749	1,277	-73.1%
Long Term Debt	49,228	49,228	+0.0%
Gross Debt	53,977	50,505	-6.4%
Cash and Cash Equivalents	26,100	37,949	+45.4%
Financial Investments	43,673	10,766	-75.3%
Net Debt/(Cash Surplus)	(15,796)	1,790	-111.3%

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

NOPLAT (Net Operating Profit Less Adjusted Taxes)	2Q24	1Q24	4Q23	3Q23	2Q23
(=) EBITDA	4,976	3,783	3,440	7,071	2,677
Depreciation	2,740	2,784	2,663	2,220	2,164
(=) EBIT	2,236	999	777	4,851	513
Income Tax and Social Contribution	(1,458)	(579)	4,301	(2,446)	(461)
Financial Result Income Tax Reversal	834	810	487	515	395
(=) Operating Net Income (NOPLAT)	1,612	1,230	5,565	2,920	447
(=) Operating Net Income (NOPLAT) - Last Twelve Months	11,327	10,162	11,745	10,726	13,502

ROIC (Return on Invested Capital)	2Q24	1Q24	4Q23	3Q23	2Q23
Invested Capital - LTM	182,084	173,692	169,518	167,468	167,468
ROIC - LTM	6.2%	5.9%	6.9%	6.4%	8.1%
ROE (Return on Equity)	2Q24	1Q24	4Q23	3Q23	2Q23
Net Profit	3,230	2,803	6,509	3,921	1,213
Net Profit - Last Twelve Months	16,463	14,446	15,167	13,619	17,058
Shareholders' equity	197,070	193,055	189,995	197,009	192,763
Shareholders' equity - Last Twelve Months	194,282	193,206	192,941	192,626	192,387
ROE - LTM	8.5%	7.5%	7.9%	7.1%	8.9%

ANNEX I – WORKING CAPITAL AND CAPITAL INVESTED

Invested Capital	30/06/2024	31/03/2024	31/12/2023	30/09/2023	30/06/2023
Operational Assets	78,427	77,310	75,074	77,325	78,330
(+) Trade Accounts Receivable	26,080	24,335	20,163	24,241	22,142
(+) Long Term Trade Accounts Receivable	10,614	11,948	13,611	14,659	14,982
(+) Long Term Loans Granted	-	176	352	329	541
(+) Inventories	27,461	27,951	27,640	30,062	31,773
(+) Advances to Suppliers	2,172	2,189	1,494	1,341	1,241
(+) Loans Granted	1,073	1,335	1,549	1,495	1,459
(+) Prepaid Expenses	5,823	4,836	5,975	4,864	4,982
(+) Recoverable Taxes	5,204	4,540	4,290	334	1,210
Operational Liabilities	81,238	78,943	66,860	86,673	84,429
(-) Suppliers	13,536	9,534	6,554	10,702	13,046
(-) Tax Liabilities	5,688	2,664	1,743	3,552	1,775
(-) Payroll and Related Charges	9,457	6,395	5,233	9,179	7,508
(-) Advances from Customers	47,276	55,316	46,846	59,173	59,315
(-) Provisions	-	-	107	116	162
(-) Leases Payable	3,743	3,301	3,139	1,461	1,389
(-) Other Liabilities	1,538	1,733	3,238	2,490	1,234
(=) Working Capital	(2,811)	(1,633)	8,214	9,348)	(6,099)
Non-current Operating Assets	230,606	207,264	204,738	188,569	186,570
(+) Assets Held for Sale	1,597	1,597	1,597	2,746	2,746
(+) Deferred Income and Social Contribution Taxes	5,458	4,117	3,862	2,659	2,660
(+) Recoverable Taxes	-	222	2,363	2,322	2,276
(+) Judicial Deposits	454	575	575	487	1,021
(+) Other Assets	3,476	3,131	3,136	3,245	3,176
(+) Investments	20	20	20	20	20
(+) Property, Plant and Equipment	214,578	192,762	188,746	174,971	172,612
(+) Intangible Assets	5,023	4,840	4,439	2,119	2,059
Non-current Operating Liabilities	28,935	26,408	27,081	14,839	15,180
(-) Tax Liabilities	1,225	253	404	1,098	404
(-) Other Assets	622	749	864	1,004	1,114
(-) Leases Payable	22,417	20,759	20,702	7,637	7,621
(-) Provisions	4,671	4,647	5,111	5,100	6,041
(=) Fixed Capital	201,671	180,856	177,657	173,730	171,390
(=) Total invested capital	198,860	179,223	185,871	164,382	165,291
Financing					
(+) Shareholders' equity	197,070	193,055	189,995	197,009	192,763
(+) Dividends and interest on Equity Payable	-	11,672	11,672	-	-
(+) Short Term Loans Granted	1,277	3,566	4,749	4,748	4,771
(+) Long Term Loans Granted	49,228	47,988	49,228	1,186	2,372
(-) Cash and Cash Equivalents	37,949	32,190	26,100	29,913	26,099
(-) Short Term Financial Investments	-	34,386	33,478	4,788	4,705
(-) Long Term Financial Investments	10,766	10,482	10,195	3,860	3,811
(=) Total Financing	198,860	179,223	185,871	164,382	165,291

ANNEX II – FINANCIAL STATEMENTS – INCOME STATEMENT – CONSOLIDATED

Income Statement	2Q23	AV	2Q24	AV	AH	1S23	AV	1S24	AV	AH
Gross Sales Revenue ex-IPI	62,228	122.0%	66,383	117.9%	+6.7%	121,275	121.6%	122,210	118.2%	0.8%
Domestic Market	53,688	105.2%	51,597	91.6%	-3.9%	104,630	104.9%	96,811	93.6%	-7.5%
Exclusive Dealers	42,238	82.8%	43,081	76.5%	+2.0%	84,839	85.1%	82,094	79.4%	-3.2%
Multibrands	6,327	12.4%	5,759	10.2%	-9.0%	12,087	12.1%	10,316	10.0%	-14.6%
Unicasa Corporate	4,642	9.1%	2,519	4.5%	-45.7%	6,888	6.9%	3,898	3.8%	-43.4%
Other Revenues	481	0.9%	238	0.4%	-50.4%	816	0.8%	503	0.5%	-38.3%
Exports	8,540	16.7%	14,786	26.3%	+73.1%	16,645	16.7%	25,399	24.6%	52.6%
Sales Deductions	(11,211)	-22.0%	(10,069)	-17.9%	-10.2%	(21,548)	-21.6%	(18,803)	-18.2%	-12.7%
Net Revenue from Sales	51,017	100.0%	56,314	100.0%	+10.4%	99,727	100.0%	103,407	100.0%	3.7%
Cost of Goods Sold	(34,195)	-67.0%	(34,043)	-60.5%	-0.4%	(66,596)	-66.8%	(62,480)	-60.4%	-6.2%
Gross Profit	16,822	33.0%	22,271	39.5%	+32.4%	33,131	33.2%	40,927	39.6%	23.5%
Selling Expenses	(12,427)	-24.4%	(15,669)	-27.8%	+26.1%	(23,017)	-23.1%	(29,326)	-28.4%	27.4%
General and Administrative Expenses	(4,501)	-8.8%	(4,759)	-8.5%	+5.7%	(8,755)	-8.8%	(8,720)	-8.4%	-0.4%
Other Operating Income, Net	619	1.2%	393	0.7%	-36.5%	1,265	1.3%	354	0.3%	-72.0%
Operating Income	513	1.0%	2,236	4.0%	+335.9%	2,624	2.6%	3,235	3.1%	23.3%
Financial Expenses	(1,632)	-3.2%	(1,861)	-3.3%	+14.0%	(3,239)	-3.2%	(2,902)	-2.8%	-10.4%
Financial Income	2,793	5.5%	4,313	7.7%	+54.4%	5,477	5.5%	7,737	7.5%	41.3%
Operating Income before Income Tax and Social Contribution	1,674	3.3%	4,688	8.3%	+180.0%	4,862	4.9%	8,070	7.8%	66.0%
Income Tax and Social Contribution	(461)	-0.9%	(1,458)	-2.6%	+216.3%	(125)	-0.1%	(2,037)	-2.0%	1529.6%
Current	(43)	-0.1%	(1,335)	-2.4%	+3004.7%	217	0.2%	(2,211)	-2.1%	-1118.9%
Deferred	(418)	-0.8%	(123)	-0.2%	-70.6%	(342)	-0.3%	174	0.2%	-150.9%
Net Income for the Period	1,213	2.4%	3,230	5.7%	+166.3%	4,737	4.7%	6,033	5.8%	27.4%
Earnings per Share (R\$)	0.02		0.05			0.07		0.09		

ANNEX III - FINANCIAL STATEMENTS – BALANCE SHEET – CONSOLIDATED

Assets	31/12/2023	AV	30/06/2024	AV	Δ
Current Assets	120,689	34.5%	105,762	29.6%	-12.4%
Cash and Cash Equivalents	26,100	7.5%	37,949	10.6%	+45.4%
Restricted Marketable Securities	33,478	9.6%	-	0.0%	-100.0%
Trade Accounts Receivable	20,163	5.8%	26,080	7.3%	+29.3%
Inventories	27,640	7.9%	27,461	7.7%	-0.6%
Advances to Suppliers	1,494	0.4%	2,172	0.6%	+45.4%
Loans Granted	1,549	0.4%	1,073	0.3%	-30.7%
Prepaid Expenses	5,975	1.7%	5,823	1.6%	-2.5%
Recoverable Taxes	4,290	1.2%	5,204	1.5%	+21.3%
Non-Current Assets	228,896	65.5%	251,986	70.4%	+10.1%
Financial Investments	10,195	2.9%	10,766	3.0%	+5.6%
Trade Accounts Receivable	13,611	3.9%	10,614	3.0%	-22.0%
Loans Granted	352	0.1%	-	0.0%	-100.0%
Assets Held for Sale	1,597	0.5%	1,597	0.4%	+0.0%
Deferred Income and Social Contribution Taxes	3,862	1.1%	5,458	1.5%	+41.3%
Recoverable Taxes	2,363	0.7%	-	0.0%	-100.0%
Judicial Deposits	575	0.2%	454	0.1%	-21.0%
Other Assets	3,136	0.9%	3,476	1.0%	+10.8%
Investments	20	0.0%	20	0.0%	+0.0%
Property, Plant and Equipment	188,746	54.0%	214,578	60.0%	+13.7%
Intangible Assets	4,439	1.3%	5,023	1.4%	+13.2%
Total Assets	349,585	100%	357,748	100%	+2.3%
Liabilities	31/12/2023	AV	30/06/2024	AV	Δ
Current Liabilities	83,281	23.8%	82,515	23.1%	-0.9%
Loans and Financing	4,749	1.4%	1,277	1.4%	-73.1%
Suppliers	6,554	1.9%	13,536	3.8%	+106.5%
Tax Liabilities	1,743	0.5%	5,688	1.6%	+226.3%
Dividends and interest on Equity Payable	11,672	3.3%	-	0.0%	-100.0%
Payroll and Related Charges	5,233	1.5%	9,457	2.6%	+80.7%
Advances from Customers	46,846	13.4%	47,276	13.2%	+0.9%
Provisions	107	0.0%	-	0.0%	-100.0%
Other Liabilities	3,238	0.9%	1,538	0.4%	-52.5%
Leases Payable	3,139	0.9%	3,743	0.4%	-52.5%
Non-Current Liabilities	76,309	21.8%	78,163	21.8%	+2.4%
Loans and Financing	49,228	14.1%	49,228	13.8%	+0.0%
Tax Liabilities	404	0.1%	1,225	0.3%	+203.2%
Provisions	5,111	1.5%	4,671	1.3%	-8.6%
Other Liabilities	864	0.2%	622	0.2%	-28.0%
Leases Payable	20,702	5.9%	22,417	6.3%	+8.3%
Shareholders' equity	189,995	54.3%	197,070	55.1%	+3.7%
Capital Stock	147,000	42.0%	147,000	41.1%	+0.0%
Retained Profits Reserve	43,284	12.4%	43,284	12.1%	+0.0%
Cumulative Translation Adjustment	(289)	-0.1%	753	0.2%	-360.6%
Accumulated Profit/(Loss)	-	0.0%	6,033	1.7%	n/a
Total Liabilities and Shareholders' Equity	349,585	100%	357,748	100%	+2.3%

ANNEX IV – FINANCIAL STATEMENTS – CASH FLOW STATEMENT – CONSOLIDATED

Cash Flow Statement	2Q23	2Q24	Δ	1S23	1S24	Δ
Net income (loss) for the period	1,213	3,230	+166.3%	4,737	6,033	+27.4%
Adjustment to Reconcile the Net Income to Cash from Operating Activities:						
Depreciation and Amortization	2,164	2,740	+26.6%	4,078	5,524	+35.5%
Income tax and social contribution	461	1,458	+216.3%	125	2,037	+1529.6%
Foreign Exchange Variation	(25)	(1,001)	+3904.0%	(285)	(1,220)	+328.1%
Interest Appropriation	325	659	+102.8%	678	1,152	+69.9%
Provision for Litigation	84	24	-71.4%	163	(440)	-369.9%
Provision for Obsolescence	1	51	+5000%	55	207	+276.4%
Allowance for Doubtful Accounts	(169)	-	-100.0%	(83)	17	-120.5%
Other provision	(436)	196	-145.0%	(2,441)	(1,027)	-57.9%
Disposal of Property, Plant and Equipment	(1)	26	-2700%	261	1,448	+454.8%
Cash Flows from Operating Activities	3,617	7,383	+104.1%	7,288	13,731	+88.4%
Changes in Assets and Liabilities						
Trade Accounts Receivable	2,413	900	-62.7%	7,173	(1,247)	-117.4%
Inventories	914	439	-52.0%	3,777	(28)	-100.7%
Recoverable Taxes	4,079	(442)	-110.8%	1,544	1,449	-6.2%
Loans Granted	227	438	+93.0%	(701)	828	-218.1%
Other Current and Non-Current Assets	2,093	(1,125)	-153.8%	2,504	(1,765)	-170.5%
Suppliers	(1,104)	3,709	-436.0%	4,863	6,529	+34.3%
Advance from Customers	(4,437)	(8,040)	+81.2%	16,878	430	-97.5%
Tax Liabilities	(1,859)	2,145	-215.4%	(1,100)	2,614	-337.6%
Other Current and Non-Current Liabilities	934	2,544	+172.4%	2,443	3,202	+31.1%
Payment of Income and Social Contribution Taxes	(746)	(456)	-38.9%	(746)	(880)	+18.0%
Net Cash from Operating Activities	6,131	7,495	+22.2%	43,923	24,863	-43.4%
Cash Flows from Investing Activities						
Financial Investments	(179)	34,102	-19151%	(360)	32,907	-9240.8%
Property, Plant and Equipment	(6,728)	(21,550)	+220.3%	(25,802)	(29,163)	+13.0%
Intangible Assets	(333)	(194)	-41.7%	(489)	(835)	+70.8%
Net Cash used in Investing Activities	(7,240)	12,358	-270.7%	(26,651)	2,909	-110.9%
Cash Flows from Financing Activities						
Loan and Interest Payments	(1,993)	(1,772)	-11.1%	(3,543)	(3,602)	+1.7%
Payment of Interest on Shareholders' Equity	(10,617)	(11,672)	+9.9%	(10,617)	(11,672)	+9.9%
Lease payment	(284)	(571)	+101.1%	(498)	(1,107)	+122.3%
Cash Flows (used in) from Financing Activities	(12,894)	(14,015)	+8.7%	(14,658)	(16,381)	+11.8%
Effect of exchange variation on cash and cash equivalents	(461)	(79)	-82.9%	(43)	458	-1165%
Increase (Decrease) in Cash and Cash Equivalents	(14,464)	5,759	-139.8%	2,571	11,849	+360.9%
Changes in Cash and Cash Equivalents						
At the Beginning of the Period	40,563	32,190	-20.6%	23,528	26,100	+10.9%
At the End of the Period	26,099	37,949	+45.4%	26,099	37,949	+45.4%
Increase (Decrease) in Cash and Cash Equivalents	(14,464)	5,759	-139.8%	2,571	11,849	+360.9%

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

Gross Revenue from Sales Ex-IPI	1Q23	1Q24	2Q23	2Q24	3Q22	3Q23	4Q22	4Q23	1S23	1S24	2022	2023
Gross Revenue from Sales Ex-IPI	59,047	55,827	62,228	66,383	79,657	70,649	76,273	70,052	121,275	122,210	298,655	261,976
Domestic Market	50,942	45,214	53,688	51,597	67,781	58,071	64,814	56,897	104,630	96,811	257,859	219,598
Exclusive Dealers	42,601	39,013	42,238	43,081	52,599	48,646	55,084	49,000	84,839	82,094	200,021	182,969
Multibrands	5,760	4,558	6,327	5,759	9,280	5,410	6,483	5,884	12,087	10,316	32,594	22,897
Unicasa Corporate	2,246	1,379	4,642	2,519	4,756	3,534	2,440	1,581	6,888	3,898	21,886	12,004
Other Revenues	335	265	481	238	1,147	481	807	432	816	503	3,358	1,729
Export Market	8,105	10,613	8,540	14,786	11,876	12,578	11,459	13,155	16,645	25,399	40,796	42,378
Additional Information	1Q23	1Q24	2Q23	2Q24	3Q22	3Q23	4Q22	4Q23	1S23	1S24	2022	2023
Δ Same Stores Sales	4.4%	-2.9%	8.0%	11.6%	14.6%	-1.7%	5.5%	-6.5%	5.9%	4.8%	17.8%	-0.7%
Δ Same Stores Volume	-13.1%	-3.2%	-4.6%	12.6%	-8.0%	-7.6%	-14.4%	-11.2%	-8.2%	3.7%	-4.4%	-8.5%
Δ Total Volume	-34.0%	-12.0%	-24.2%	-3.4%	-14.3%	-20.8%	-29.0%	-15.2%	-29.1%	-7.6%	-8.5%	-23.8%

UNICASA INDÚSTRIA DE MÓVEIS S.A.

Management's notes to the interim financial information
for the three- and six-month period ended June 30, 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" (B3), 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 period ended June 30, 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 six-month period ended June 30, 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 six-month period ended June 30, 2024.

UNICASA INDÚSTRIA DE MÓVEIS S.A.

Management's notes to the interim financial information
for the three- and six-month period ended June 30, 2024 and 2023
(Amounts in thousands of reais, unless otherwise stated)

Floods in Rio Grande do Sul

The Company Management is monitoring the possible socio-environmental and economic-financial impacts of the floods that have hit the state of Rio Grande do Sul. The Company did not have its operations affected by the flood.

The Company does not foresee any risks to the continuity of its business or to its accounting estimates and judgments due to the floods.

The Company helped furnish the homes of 500 affected families, in partnership with the solidarity project Operation Back Home RS, led by Ciclo Empreendedor and Instituto Cultural Floresta.

2.1 Standards and interpretations

During the period ended June 30, 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 August 12, 2024.

2.2 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.

2.3 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.

UNICASA INDÚSTRIA DE MÓVEIS S.A.

Management's notes to the interim financial information
for the three- and six-month period ended June 30, 2024 and 2023
(Amounts in thousands of reais, unless otherwise stated)

2.4 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%

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	
			6/30/2024	12/31/2023	6/30/2024	12/31/2023
Cash and banks – domestic currency			6,983	6,389	7,302	6,475
Cash and banks – foreign currency			-	-	3,856	2,025
Cash equivalents CDB	CDI	11.15%	26,791	17,600	26,791	17,600
Total			33,774	23,989	37,949	26,100

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	
			6/30/2024	12/31/2023	6/30/2024	12/31/2023
Bank deposit certificate (CDB)	CDI	11.61%	-	29,550	-	29,550
Letter of credit	IPCA +	11.08%	-	3,928	-	3,928
Letter of credit	CDI	11.72%	10,766	10,195	10,766	10,195
			10,766	43,673	10,766	43,673
Current assets			-	33,478	-	33,478
Non-current assets			10,766	10,195	10,766	10,195
			10,766	43,673	10,766	43,673

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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.

	Parent Company		Consolidated	
	6/30/2024	12/31/2023	6/30/2024	12/31/2023
Domestic market				
Third parties	33,900	32,667	35,600	34,154
Related parties (Note 25)	8	39	7	39
Foreign market				
Third parties	4,080	3,230	4,080	3,230
Related parties (Note 25)	9,511	6,146	-	-
Check receivables	546	546	546	546
	48,045	42,628	40,233	37,969
(-) Expected credit losses	(2,351)	(2,351)	(2,351)	(2,351)
(-) Present Value Adjustment (PVA)	(1,188)	(1,844)	(1,188)	(1,844)
	44,506	38,433	36,694	33,774
Trade receivables – current assets	33,892	24,822	26,080	20,163
Trade receivables – non-current assets	10,614	13,611	10,614	13,611
	44,506	38,433	36,694	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 June 30, 2024 and December 31, 2023, were 27 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	
	6/30/2024	12/31/2023	6/30/2024	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	17	1,817	17	1,817
Balance at end of period	(2,351)	(2,351)	(2,351)	(2,351)

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On June 30, 2024 and December 31, 2023, the breakdown of trade accounts receivable by maturity is as follows:

	Parent Company		Consolidated	
	6/30/2024	12/31/2023	6/30/2024	12/31/2023
Falling due	35,601	31,157	27,789	26,498
Overdue:				
From 1 to 30 days	1,437	1,466	1,437	1,466
From 31 to 60 days	1,069	334	1,069	334
From 61 to 90 days	175	210	175	210
From 91 to 180 days	550	616	550	616
Over 181 days (*)	9,213	8,845	9,213	8,845
	48,045	42,628	40,233	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.

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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	
	6/30/2024	12/31/2023	6/30/2024	12/31/2023
Finished products	1,875	567	885	565
Products under production	4,875	2,888	4,875	2,888
Goods for resale	440	420	2,134	879
Raw material	18,334	20,798	18,334	20,798
Advances to suppliers	241	1,286	241	1,286
Sundry materials	2,893	2,918	2,893	2,918
Provision for obsolescence	(1,901)	(1,694)	(1,901)	(1,694)
	26,757	27,183	27,461	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	
	6/30/2024	12/31/2023
Balance at start of period	(1,694)	(1,554)
Additions	(1,168)	(2,064)
Recoveries / realizations	961	1,924
Balance at end of period	(1,901)	(1,694)

7. Assets held for sale

On June 30, 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 13% 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.

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9. Taxes recoverable

Balances of taxes recoverable are presented as follows:

	Parent Company		Consolidated	
	6/30/2024	12/31/2023	6/30/2024	12/31/2023
Income tax	4,001	3,225	4,017	3,232
Social contribution	1,055	1,004	1,055	1,004
PIS and Cofins (*)		-	-	2,144
Other	132	273	132	273
	5,188	4,502	5,204	6,653
Current assets:	5,188	4,283	5,204	6,434
Non-current assets	-	219	-	219
	5,188	4,502	5,204	6,653

(*) Exclusion of ICMS from 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	
	6/30/2024	12/31/2023	6/30/2024	12/31/2023
Other current assets:				
Prepaid expenses (*)	4,685	5,220	5,823	5,975
Advances and prepayments (**)	234	864	2,172	1,494
Total	4,919	6,084	7,995	7,469
Other non-current assets:				
Other assets	61	48	3,476	3,136
Total	61	48	3,476	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	
	6/30/2024	12/31/2023	6/30/2024	12/31/2023
Current assets	390	2,306	10,268	6,144
Non-current assets	18,594	3	45,418	40,906
Current and non-current liabilities	504	1,025	46,098	39,059
Shareholders' equity	18,480	1,284	9,588	7,991
Capital stock	37,497	20,430	24,738	17,671

	Unicasa Comércio de Móveis Ltda.		Unicasa Holding, LLC	
	6/30/2024	6/30/2023	6/30/2024	6/30/2023
Net revenue	6	18	9,569	7,073
Net income/ (loss) for the period – subsidiary	129	46	(3,630)	(1,963)
% Ownership interest	99.99%	99.99%	100.0%	100.0%
Equity income (loss) before eliminations	129	46	(3,630)	(1,963)
Effect of unrealized income	4	1	(253)	33
Equity income (loss)	133	47	(3,883)	(1,930)

The changes in investments in subsidiaries are as follows:

	Parent Company	
	6/30/2024	12/31/2023
Balance of investment in subsidiaries at beginning of period	8,533	8,745
Advance for future capital increase	17,070	-
Capital payment – subsidiary	4,183	5,539
Equity income (loss)	(3,750)	(5,124)
Other comprehensive income	1,042	(627)
Balance of investment in subsidiaries at end of period	27,078	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.

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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.

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	-	-	-	97	21	7	10,445	10,571
Write-offs	-	(1)	(21)	(8,950)	(21)	(57)	(2)	(9,051)
Transfers	-	-	345	2,314	334	175	(3,168)	-
Balances at 6/30/2024	1,378	21,582	18,124	125,786	3,165	4,750	72,649	247,434

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	-	(157)	(317)	(3,206)	(91)	(169)	-	(3,939)
Write-off	-	-	12	7,518	18	55	-	7,603
Balances at 6/30/2024	-	(8,501)	(6,806)	(64,947)	(1,777)	(3,589)	-	(85,621)

Property, plant and equipment, net

Balances at 12/31/2022	,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 6/30/2024	1,378	13,081	11,317	60,839	1,387	1,161	72,649	161,813

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	17,000	-	1	97	21	7	12,036	-	29,163
Write-offs	-	(1)	(20)	(8,950)	(21)	(57)	(2)	(1,410)	(10,462)
Exchange variation	-	-	742	2	630	4	-	3,340	4,718
Transfers	-	-	345	2,314	334	176	(3,168)	-	-
Balances at 6/30/2024	18,378	21,582	24,110	125,797	8,052	4,800	74,240	25,457	302,414

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	-	(157)	(592)	(3,206)	(839)	(172)	-	-	(4,966)
Write-off	-	-	12	7,518	18	55	-	-	7,603
Exchange variation	-	-	(42)	-	(177)	(2)	-	-	(221)
Balances at 6/30/2024	-	(8,502)	(7,254)	(64,951)	(3,499)	(3,628)	-	-	(87,834)

(*) 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	65,374	23,527	188,746
Balances at 6/30/2024	18,378	13,079	16,857	60,846	4,552	1,171	74,239	25,456	214,578
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	5	29	-	801	835
Transfer	324	-	-	(324)	-
Amortization	(235)	(14)	-	-	(249)
Balances at 6/30/2024	1,260	172	-	1,219	2,651

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	5	29	-	801	835
Transfer	324	-	-	(324)	-
Amortization	(235)	(14)	(360)	-	(609)
Exchange variation	-	-	358	-	358
Balances at 6/30/2024	1,260	172	2,372	1,219	5,023

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

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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 June 30, 2024 and 2023 is summarized below:

	Parent Company		Consolidated	
	6/30/2024	6/30/2023	6/30/2024	6/30/2023
Current income tax and social contribution:				
Current income tax and social contribution expense	(1,782)	(784)	(2,211)	(793)
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	(1,641)	(1,412)	174	(709)
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	(3,423)	(819)	(2,037)	(125)

The reconciliation of tax expense with the result of the multiplication of taxable income with the local tax rate in the periods ended June 30, 2024 and 2023 is as follows:

	Parent Company		Consolidated	
	6/30/2024	6/30/2023	6/30/2024	6/30/2023
Book income before taxes	9,456	5,555	8,070	4,862
Tax rate of 34%	(3,215)	(1,889)	(2,744)	(1,653)
Non-deductible expenses	(20)	(18)	(20)	(18)
Rate adjustments abroad	-	-	(303)	(204)
Equity income (loss)	(1,275)	(640)	-	-
Lawsuit on exclusion of presumed ICMS credit	-	1,377	-	1,377
Inflation adjustment in Selic lawsuits	75	141	75	141
Presumed ICMS credit	176	151	176	151
Exclusion of inflation on income from investments	698	284	698	284
Reintegra program	16	-	16	-
Other temporary expenses	122	(224)	64	(203)
Income tax and social contribution expense shown in the income statement	(3,423)	(819)	(2,038)	(125)
Effective rate	36%	15%	25%	3%

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14.2 Deferred income tax and social contribution

Deferred income tax and social contribution on June 30, 2024 and December 31, 2023 are as follows:

Parent Company

	Balance sheet		P&L	
	6/30/2024	12/31/2023	6/30/2024	6/30/2023
Allowance for doubtful accounts	799	799	-	(637)
Provision for inventory losses	646	576	(70)	19
Provisions for losses with sureties	44	44	-	-
Provision for tax, civil and labor risks	1,588	1,774	186	56
Present value adjustment	404	627	223	191
Sundry provisions and others	112	506	394	(790)
Tax losses to be offset	3,750	4,534	783	11
Depreciation of useful/tax life	(8,569)	(8,444)	125	105
Deferred income tax and social contribution expense			1,641	(1,045)
Deferred tax liabilities (assets)	(1,226)	416		

Consolidated

	Balance sheet		P&L	
	6/30/2024	12/31/2023	6/30/2024	6/30/2023
Allowance for doubtful accounts	799	799	-	(637)
Provision for inventory losses	646	576	(70)	19
Provisions for losses with sureties	44	44	-	-
Provision for tax, civil and labor risks	1,588	1,774	186	56
Present value adjustment	404	627	223	192
Sundry provisions and others	112	102	(10)	(790)
Tax losses to be offset	9,208	7,980	(628)	713
Depreciation of useful/tax life	(8,569)	(8,444)	125	105
Deferred income tax and social contribution expense			(174)	(342)
Deferred tax liabilities (assets)	4,232	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 June 30, 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						2023		
	Index	Interest rate (p.a.)	Maturity	2024			Current	Non-current	Total
Domestic currency									
Bank credit note (CCB)	CDI +	2.75%	Dec/24	1,277	-	1,277	4,749	-	4,749
Bank loans – FINEP	TR +	3.30%	Oct/33						
				-	49,228	49,228	-	49,228	49,228
				1,277	49,228	49,228	5,264	4,744	53,977

On June 30, 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	29,740
Total	1,026	6,154	6,154	6,154	29,740

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	(1,107)
Exchange variation	3,412
Balance on June 30, 2024	<u>26,160</u>
Current	3,743
Non-current	22,417

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 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	
	<u>6/30/2024</u>	<u>12/31/2023</u>
Provision for labor risks	545	974
Provision for civil risks	4,126	4,137
	<u>4,671</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	
	6/30/2024	12/31/2023
Labor lawsuits	378	195
Tax lawsuits	3,840	3,760
Civil lawsuits	4,198	4,142
	8,416	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	
	6/30/2024	12/31/2023
Balance at start of year	5,111	5,837
Additions	1,024	1,974
Recoveries / realizations	(1,464)	(2,700)
Balance at end of year	4,671	5,111

18. Contractual Obligations

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

	Parent Company		Consolidated	
	6/30/2024	12/31/2023	6/30/2024	12/31/2023
Amounts in R\$ thousand	37,507	37,820	47,276	46,846

19. Other liabilities

	Parent Company		Consolidated	
	6/30/2024	12/31/2023	6/30/2024	12/31/2023
Other liabilities – current:				
Other provisions – (*)	931	1,690	1,036	1,956
Leases (**)	492	489	492	489
Other liabilities	9	770	10	793
	1,432	2,949	1,538	3,238
Other liabilities – non-current:				
Leases (**)	622	864	622	864
	622	864	622	864

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

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(**) 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\$239 (R\$447 on December 31, 2023).

20. Shareholders' equity

a) Capital stock

The capital stock of the Company is R\$147,000 on June 30, 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 June 30, 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 were paid to shareholders on May 29, 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 June 30, 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	
	6/30/2024	3/31/2023
Net income for the period	6,033	4,737
Weighted average of outstanding common shares (in thousands)	66,086	66,086
Basic earnings / (loss) per share (R\$)	0.09129	0.07168

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	
	6/30/2024	6/30/2023	6/30/2024	6/30/2023
Gross revenue from sales	118,084	121,575	125,282	124,592
IPI on sales	(3,072)	(3,317)	(3,072)	(3,317)
Gross revenue from sales (-) IPI	115,012	118,258	122,210	121,275
ICMS on sales	(10,207)	(11,575)	(10,208)	(11,578)
Other taxes on sales (PIS/COFINS)	(7,846)	(8,389)	(7,847)	(8,391)
Sales returns	(82)	(182)	(82)	(182)
Present value adjustment (AVP) (gross revenue)	(723)	(1,846)	(666)	(1,397)
Net revenue	96,154	96,266	103,407	99,727

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22. Expenses by function and nature

	Parent Company		Consolidated	
	6/30/2024	6/30/2023	6/30/2024	6/30/2023
Expenses by function				
Cost of goods sold and/or services	(60,109)	(64,875)	(62,480)	(66,596)
Selling expenses	(19,121)	(18,611)	(29,326)	(23,017)
Administrative expenses	(8,809)	(8,755)	(8,720)	(8,755)
	(88,039)	(92,241)	(100,526)	(98,368)
Expenses by nature				
Input expenses	(38,565)	(44,581)	(39,332)	(44,283)
Personnel expenses	(26,752)	(26,780)	(30,708)	(29,080)
Third-party service expenses	(7,922)	(7,591)	(10,469)	(10,700)
Expenses with civil lawsuits	(643)	(527)	(643)	(527)
Depreciation and amortization expenses	(4,187)	(3,779)	(5,524)	(4,078)
Advertising expenses	(3,454)	(4,679)	(3,923)	(4,699)
Expenses / (Reversal) with provisions	1,079	2,416	1,283	3,162
Travel expenses	(1,700)	(1,650)	(1,989)	(1,875)
Electric power expenses	(1,885)	(1,782)	(1,953)	(1,819)
Expenses with commissions	(1,175)	(1,751)	(1,521)	(1,442)
Other expenses	(2,835)	(1,537)	(5,747)	(3,027)
	(88,039)	(92,241)	(100,526)	(98,368)

23. Other operating revenues

	Parent Company		Consolidated	
	6/30/2024	6/30/2023	6/30/2024	6/30/2023
Bank premium (*)	107	180	107	180
Gain from sale of property, plant and equipment	44	1	44	1
Other operating revenues (**)	761	1,211	781	1,223
Other operating revenues	912	1,392	932	1,404

(*) 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.

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24. Financial income (expense)

	Parent Company			
	6/30/2024	6/30/2023	6/30/2024	6/30/2023
Financial expenses				
IOF charge and bank fees	(71)	(82)	(128)	(90)
Loans and financing	(1,152)	(678)	(1,152)	(678)
Exchange variation expenses	(634)	(1,153)	(634)	(1,153)
Present value adjustment (AVP)	(633)	(1,198)	(633)	(1,198)
Discounts granted	(1)	(3)	(1)	(3)
Other financial expenses	(354)	(114)	(354)	(117)
	(2,845)	(3,228)	(2,902)	(3,239)
Financial income				
Interest income	289	329	319	413
Yield from short-term investments	3,046	1,211	3,095	1,207
Exchange variation income	1,929	820	1,929	820
Present value adjustment (AVP)	2,012	2,481	2,012	2,481
Discounts obtained	47	45	104	49
Other financial income	279	503	278	507
	7,602	5,389	7,737	5,477
Net financial result	4,757	2,161	4,835	2,238

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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 June 30, 2024 and the fiscal year ended December 31, 2023, the Company conducted the following transactions with related parties:

Term	Parent Company				Consolidated			
	Assets/Liabilities		Profit or Loss		Assets/Liabilities		Profit or Loss	
	6/30/2024	12/31/2023	6/30/2024	6/30/2023	6/30/2024	12/31/2023	6/30/2024	6/30/2023
Subsidiaries								
Unicasa Holding, LLC								
Trade receivables	9,511	6,146						
Sale of furniture		-	1,339	2,317	-	-	-	-
Sale of property, plant and equipment			-	1,373				
Commission expenses		-	-	(387)			-	-
Unicasa Comércio de Móveis Ltda.								
Trade receivables	1	-						
Sale of furniture			1	1				
Unicasa Indústria de Móveis S.A.								
Even Construtora e Incorporadora S.A.								
Trade receivables	-	-	-	-	-	-	-	-
Sales of furniture	-	-	27	383	-	-	27	383
Trade receivables	7	39	-	-	7	39	-	-
Sales of furniture	-	-	-	171	-	-	-	171
	9,519	6,185	1,367	3,858	7	39	27	554

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\$2,071 in the period ended June 30, 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.

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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.

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 June 30, 2024 and December 31, 2023, are shown below:

	Note	Parent Company		Consolidated	
		6/30/2024	12/31/2023	6/30/2024	12/31/2023
Financial assets					
Cash and cash equivalents	3	33,774	23,989	37,949	26,100
Financial investments	4	10,766	43,673	10,766	43,673
Trade accounts receivable	5	44,506	38,433	36,694	33,774
Loans granted	8	1,073	1,901	1,073	1,901
Other assets	10	4,980	6,132	11,471	10,605
Financial liabilities					
Loans and financing	15	(50,505)	(53,977)	(50,505)	(53,977)
Leases payable	16	-	-	(26,160)	(23,841)
Trade accounts payable		(12,631)	(6,255)	(13,536)	(6,554)
Interest on equity payable	20	-	(11,672)	-	(11,672)
Contractual obligations	18	(37,507)	(37,820)	(47,276)	(46,846)
Other current and non-current liabilities	19	(2,054)	(3,813)	(2,160)	(4,102)
Net financial instruments		(7,598)	591	(41,684)	(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.

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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.

II. Exchange risksCash and accounts receivable in foreign currency

On June 30, 2024, the Company had balance of accounts receivable from exports equivalent to USD2,572 (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 June 30, 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)	2,572	14,296	5.56	-
Possible scenario - 25%	2,572	10,722	4.17	(3,578)
Possible scenario 50%	2,572	7,148	2.78	(7,148)

Trade payables in foreign currency

	Reference amounts			
	Balance of accounts payable - EURO	Balance of accounts payable - R\$	Euro rate	Impacts on income before taxation
Probable scenario (book value)	746	4,442	5.95	-
Possible scenario - 25%	746	5,553	7.44	(1,111)
Possible scenario 50%	746	6,663	8.93	(2,221)

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 June 30, 2024, the Company had 27 clients (21 clients on December 31, 2023), representing 50.37% (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)	1,277					
Bank loans - FINEP		1,026	6,154	6,154	6,154	29,740
Total	1,277	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 June 30, 2024 and fiscal year ended December 31, 2023.

The financial leverage ratio is shown below:

	Parent Company		Consolidated	
	6/30/2024	12/31/2023	6/30/2024	12/31/2023
Loans and financing	50,505	53,977	50,505	53,977
(-) Cash and cash equivalents	(33,774)	(23,989)	(37,949)	(26,100)
(-) Financial investments	(10,766)	(43,673)	(10,766)	(43,673)
(Surplus cash) / Net debt	5,965	(13,685)	1,790	(15,796)
Shareholders' equity	197,070	189,995	197,070	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	
	6/30/2024	6/30/2023
Domestic market		
Exclusive stores	82,094	84,839
Multibrand stores	10,316	12,087
Unicasa Corporate	3,898	6,888
Other revenues	503	816
	96,811	104,630
Export market	25,399	16,645
Total gross revenue from sales	122,210	121,275

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

Report on review of quarterly information

To the Management and Shareholders of
Unicasa Indústria de Móveis S.A.

Introduction

We have reviewed the separate and consolidated interim financial statements of Unicasa Indústria de Móveis S.A. ("Company"), included in the Quarterly Information (ITR), referring to the quarter ended June 30, 2024, comprising the balance sheet as of June 30, 2024, and the respective statements of income, of comprehensive income for the three- and six-month periods then ended, of changes in equity and of cash flows for the six-month period then ended, including the notes to the financial statements.

The Management is responsible for the preparation and fair presentation of these separate and consolidated interim financial statements in accordance with Technical Pronouncement CPC 21– Interim financial statements, and with international accounting standard IAS 34 – Interim Financial Reporting, as issued by the International Accounting Standards Board (IASB), and presented in a manner consistent with the rules of the Brazilian Securities and Exchange Commission applicable to the preparation of Quarterly Financial Information (ITR). Our responsibility is to express a conclusion on these interim financial statements based on our review.

Scope of Review

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

Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the accompanying individual and consolidated interim financial statements included in the quarterly financial information described above are not prepared, in all material respects, in accordance with CPC 21 and IAS 34 applicable to the preparation of Quarterly Financial Information (ITR), and presented in a manner consistent with the rules issued by the Brazilian Securities and Exchange Commission.

Other matters

Statements of value added

The quarterly information referred to above includes the separate and consolidated statements of value added for the six-month period ended June 30, 2024, prepared under the responsibility of the management of the Company and presented as supplementary information for the purposes of IAS 34. These statements were reviewed together with the quarterly financial information to verify if they are reconciled with the interim accounting statements, and accounting records, as applicable, and whether their form and content are in accordance with the criteria defined in Technical Pronouncement CPC 09 – "Demonstração do Valor Adicionado". Based on our review, nothing has come to our attention that would lead us to believe that these statements of value added have not been prepared, in all their material respects, in accordance with criteria defined in this Technical Pronouncement and consistently with the individual and consolidated interim financial statements taken as whole.

Porto Alegre, August 12, 2024

PricewaterhouseCoopers Auditores Independentes Ltda.
CRC 2SP000160/F-6

Rafael Biedermann Mariante
Accountant CRC 1SP243373/O-0

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

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:

Internal Auditors

Internal Auditors presented to the Committee the progress of works of the Company's Internal Audit.

External Auditors:

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

Financial Statements

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

Conclusion

The Company's Audit Committee, considering its responsibilities and natural limitations given the scope of its activities, as well as the decisions and responsibilities of other Company Management bodies, considers that the Financial Statements present fairly, in all material respects, the equity and financial position of the Company in the Second Quarter of fiscal year 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 June 30, 2024, authorizing their conclusion on this date.

Bento Gonçalves, August 12, 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 June 30, 2024, issued on this date.

Bento Gonçalves, August 12, 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