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

Code	Description	Current quarter 9/30/2023	Previous year 12/31/2022
1	Total Assets	285,298	269,856
1.01	Current Assets	94,752	97,697
1.01.01	Cash and Cash Equivalents	26,496	18,531
1.01.02	Financial Investments	4,788	4,552
1.01.02.03	Financial Investments Stated at Amortized Cost	4,788	4,552
1.01.03	Accounts Receivable	27,534	28,195
1.01.03.01	Accounts Receivable from Clients	27,534	28,195
1.01.04	Inventories	29,418	35,116
1.01.06	Recoverable Taxes	323	2,313
1.01.06.01	Current Recoverable Taxes	323	2,313
1.01.08	Other Current Assets	6,193	8,990
1.01.08.03	Other	6,193	8,990
1.01.08.03.01	Advances and Prepayments	661	2,742
1.01.08.03.02	Loans Granted	1,495	862
1.01.08.03.03	Prepaid Expenses	4,037	5,346
1.01.08.03.04	Other Assets	0	40
1.02	Non-Current Assets	190,546	172,159
1.02.01	Long-Term Assets	22,344	23,207
1.02.01.03	Financial Investments Measured at Amortized Cost	3,860	3,604
1.02.01.04	Accounts Receivable	14,659	13,749
1.02.01.04.01	Trade Receivables	14,659	13,749
1.02.01.07	Deferred Taxes	0	1,356
1.02.01.07.01	Deferred Income Tax and Social Contribution	0	1,356
1.02.01.10	Other Non-Current Assets	3,825	4,498
1.02.01.10.01	Non-current Assets for Sale	2,746	2,746
1.02.01.10.03	Recoverable Taxes	215	203
1.02.01.10.04	Judicial Deposits	487	1,064
1.02.01.10.05	Loans Granted	329	437
1.02.01.10.06	Other Assets	48	48
1.02.02	Investments	8,892	8,765
1.02.02.01	Equity Interest	8,892	8,765
1.02.02.01	Interest in Subsidiaries	8,872	8,745
1.02.02.01.04	Other Investments	20	20
1.02.03	Property, Plant and Equipment	157,191	138,404
1.02.03.01	Property, Plant and Equipment in Use	90,356	67,392
1.02.03.03	Property, Plant and Equipment in Progress	66,835	71,012
1.02.04	Intangible Assets	2,119	1,783
1.02.04.01	Intangible Assets	2,119	1,783
1.02.04.01.02	Intangible Assets in Use	2,119	1,783

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

Code	Description	Current quarter 9/30/2023	Previous year 12/31/2022
2	Total Liabilities	285,298	269,856
2.01	Current Liabilities	80,305	69,177
2.01.01	Payroll and Related Charges	9,060	5,131
2.01.01.01	Social Charges	1,079	1,237
2.01.01.02	Labor Liabilities	7,981	3,894
2.01.02	Trade Payables	9,950	3,614
2.01.02.01	Domestic Suppliers	6,715	2,276
2.01.02.02	Foreign Suppliers	3,235	1,338
2.01.03	Tax Liabilities	3,482	2,686
2.01.03.01	Federal Tax Liabilities	2,264	1,648
2.01.03.01.02	Other Tax and Federal Liabilities	2,264	1,648
2.01.03.02	State Tax Liabilities	1,212	1,035
2.01.03.03	Municipal Tax Liabilities	6	3
2.01.04	Loans and Financing	4,748	5,264
2.01.04.01	Loans and Financing	4,748	5,264
2.01.05	Other Liabilities	52,949	52,279
2.01.05.02	Other	52,949	52,279
2.01.05.02.01	Dividends and Interest on Equity Payable	0	10,617
2.01.05.02.04	Contractual Obligations	51,169	36,011
2.01.05.02.05	Other Current Liabilities	1,780	5,651
2.01.06	Provisions	116	203
2.01.06.02	Other Provisions	116	203
2.01.06.02.04	Provision for Termination of Commercial Relationship with Reseller	116	203
2.02	Non-Current Liabilities	7,984	11,947
2.02.01	Loans and Financing	1,186	4,744
2.02.01.01	Loans and Financing	1,186	4,744
2.02.02	Other Liabilities	1,004	1,353
2.02.02.02	Other	1,004	1,353
2.02.02.02.06	Other Non-Current Liabilities	1,004	1,353
2.02.03	Deferred Taxes	694	0
2.02.03.01	Deferred Income Tax and Social Contribution	694	0
2.02.04	Provisions	5,100	5,850
2.02.04.01	Provisions for Tax, Social Security, Labor and Civil Liabilities	5,100	5,837
2.02.04.01.01	Provisions for Tax Liabilities	0	788
2.02.04.01.02	Provisions for Social Security and Labor Liabilities	979	798
2.02.04.01.04	Provisions for Civil Liabilities	4,121	4,251
2.02.04.02	Other Provisions	0	13

Parent Company Financial Statements / Balance Sheet – Liabilities

(In thousands of R\$)

Code	Description	Current quarter 9/30/2023	Previous year 12/31/2022
2.03	Equity	197,009	188,732
2.03.01	Paid-in Capital	147,000	147,000
2.03.04	Profit Reserves	41,394	41,394
2.03.04.01	Legal reserve	4,585	4,585
2.03.04.10	Expansion Reserve	36,809	36,809
2.03.05	Retained Earnings/Accumulated Losses	8,658	0
2.03.07	Accumulated Conversion Adjustments	-43	338

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ITR – Quarterly Information – September 30, 2023 - 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
		7/1/2023 to 9/30/2023	1/1/2023 to 9/30/2023	previous year 7/1/2022 to 9/30/2022	1/1/2022 to 9/30/2022
3.01	Income from Sale of Goods and/or Services	55,652	151,918	63,276	175,890
3.02	Cost of Goods Sold and/or Services	-34,962	-99,837	-39,661	-115,171
3.03	Gross Profit	20,690	52,081	23,615	60,719
3.04	Operating Expenses/Income	-15,614	-43,610	-16,365	-35,556
3.04.01	Selling Expenses	-11,210	-29,821	-12,116	-29,952
3.04.02	General and Administrative Expenses	-4,885	-13,640	-4,786	-13,779
3.04.04	Other Operating Income	1,684	3,076	1,314	9,722
3.04.05	Other Operating Expenses	-16	-155	-18	-240
3.04.06	Equity Income (Loss)	-1,187	-3,070	-759	-1,307
3.05	Earnings Before Financial Result and Taxes	5,076	8,471	7,250	25,163
3.06	Financial Result	1,502	3,663	2,483	8,097
3.06.01	Financial Income	2,694	8,083	3,946	13,165
3.06.02	Financial Expenses	-1,192	-4,420	-1,463	-5,068
3.07	Earnings Before Income Taxes	6,578	12,134	9,733	33,260
3.08	Income Tax and Social Contribution on Income	-2,657	-3,476	-2,373	-5,274
3.08.01	Current	-1,651	-1,425	-2,454	-4,624
3.08.02	Deferred	-1,006	-2,051	81	-650
3.09	Net Income (Loss) from Continuing Operations	3,921	8,658	7,360	27,986
3.11	Net Income (Loss) for the Period	3,921	8,658	7,360	27,986
3.99	Earnings per Share - (R\$/Share)				
3.99.01	Basic Earnings per Share				
3.99.01.01	Common	0.05933	0.13101	0.11137	0.42348
3.99.02	Diluted Earnings per Share				
3.99.02.01	Common	0.05933	0.13101	0.11137	0.42348

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ITR – Quarterly Information – September 30, 2023 - UNICASA INDUSTRIA DE MOVEIS S.A.

Version: 1

Parent Company Financial Statements / Statement of Comprehensive Income

(In thousands of R\$)

Code	Description	Current quarter 7/1/2023 to 9/30/2023	YTD current year 1/1/2023 to 9/30/2023	Same quarter of previous year 7/1/2022 to 9/30/2022	YTD previous year 1/1/2022 to 9/30/2022
4.01	Net Income for the Period	3,921	8,658	7,360	27,986
4.02	Other Comprehensive Income	-325	-43	288	620
4.03	Comprehensive Income (Loss) for the Period	3,596	8,615	7,648	28,606

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

Code	Description	YTD current year 1/1/2023 to 9/30/2023	YTD previous year 1/1/2022 to 9/30/2022
6.01	Net Cash from Operating Activities	52,916	13,224
6.01.01	Cash Provided by Operations	19,350	41,172
6.01.01.01	Net Income for the Period	8,658	27,986
6.01.01.02	Depreciation and Amortization	5,840	7,404
6.01.01.03	Exchange Variation – Trade Receivables	-54	-198
6.01.01.04	Exchange Variation – Trade Payables	-16	-180
6.01.01.05	Exchange Variation – Cash	0	-82
6.01.01.06	Provision for Labor, Tax, Civil and Termination of Commercial Relationship Risks	824	-1,029
6.01.01.07	Provision for Obsolescence	89	172
6.01.01.08	Allowance for Doubtful Accounts	-1,641	249
6.01.01.10	Other Provisions	-2,122	-1,257
6.01.01.11	Income Tax and Social Contribution	3,475	5,274
6.01.01.12	Interest on Loans	913	1,345
6.01.01.14	Disposal of Property, Plant and Equipment and Intangible Assets	314	181
6.01.01.15	Equity Income (Loss)	3,070	1,307
6.01.02	Changes in Assets and Liabilities	33,566	-27,948
6.01.02.01	Trade Receivables	1,446	-1,331
6.01.02.02	Inventories	5,609	-4,663
6.01.02.03	Taxes Recoverable	1,978	-737
6.01.02.05	Loans Granted	-525	651
6.01.02.08	Other Current and Non-Current Assets	4,007	-4,701
6.01.02.09	Non-Current Assets Held for Sale	0	-2,219
6.01.02.11	Tax Liabilities	1,393	3,536
6.01.02.14	Trade Payables	6,352	5,045
6.01.02.15	Contractual Liabilities	13,070	-19,979
6.01.02.17	Other Current and Non-Current Liabilities	2,258	1,112
6.01.02.18	Payment of Income Tax and Social Contribution	-2,022	-4,662
6.02	Net Cash Provided by (Used in) Investing Activities	-29,347	-49,351
6.02.01	Financial Investments	-492	3,182
6.02.02	Investment in Subsidiary	-3,578	-5,568
6.02.04	Acquisition of Property, Plant and Equipment	-24,625	-46,620
6.02.05	Acquisition of Intangible Assets	-652	-345
6.03	Net Cash from Financing Activities	-15,604	-11,239
6.03.04	Payment of Loans	-3,953	-3,558
6.03.05	Payment of Interest on Equity	-10,617	-6,338
6.03.08	Payment of Interest on Loans	-1,034	-1,343
6.05	Increase (Decrease) in Cash and Cash Equivalents	7,965	-47,366
6.05.01	Cash and Cash Equivalents at the Beginning of the Period	18,531	59,208
6.05.02	Cash and Cash Equivalents at the End of the Period	26,496	11,842

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ITR – Quarterly Information – September 30, 2023 - UNICASA INDUSTRIA DE MOVEIS S.A.

Version: 1

Parent Company Financial Statements / Statement of Changes in Equity – 1/1/2023 to 9/30/2023

(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
5.03	Adjusted Opening Balances	147,000	0	41,394	0	338	188,732
5.05	Total Comprehensive Income (Loss)	0	0	0	8,658	-381	8,277
5.05.01	Net Income for the Period	0	0	0	8,658	0	8,658
5.05.02	Other Comprehensive Income (Loss)	0	0	0	0	-381	-381
5.07	Closing Balances	147,000	0	41,394	8,658	-43	197,009

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ITR – Quarterly Information – September 30, 2023 - UNICASA INDUSTRIA DE MOVEIS S.A.

Version: 1

Parent Company Financial Statements / Statement of Changes in Equity– 1/1/2022 to 9/30/2022

(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	20,449	0	332	167,781
5.03	Adjusted Opening Balances	147,000	0	20,449	0	332	167,781
5.05	Total Comprehensive Income (Loss)	0	0	0	27,986	288	28,274
5.05.01	Net Income for the Period	0	0	0	27,986	0	27,986
5.05.02	Other Comprehensive Income	0	0	0	0	288	288
5.05.02.04	Translation Adjustments in the Period	0	0	0	0	288	288
5.07	Closing Balances	147,000	0	20,449	27,986	620	196,055

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

Code	Description	YTD current year 1/1/2023 to 9/30/2023	YTD previous year 1/1/2022 to 9/30/2022
7.01	Income	190,704	229,296
7.01.01	Sales of Goods, Products and Services	188,011	220,063
7.01.02	Other Income	2,841	9,482
7.01.04	Reversal of/Allowance for Doubtful Accounts	-148	-249
7.02	Inputs Acquired from Third Parties	-115,982	-142,372
7.02.01	Cost of Products Sold and Services Rendered	-83,398	-108,509
7.02.02	Supplies, Electricity, Outsourced Services and Others	-28,897	-27,746
7.02.03	Loss/Recovery of Asset Values	-89	-172
7.02.04	Other	-3,598	-5,945
7.03	Gross Value Added	74,722	86,924
7.04	Retentions	-5,841	-7,404
7.04.01	Depreciation, Amortization and Depletion	-5,841	-7,404
7.05	Net Added Value Produced	68,881	79,520
7.06	Added Value from Transfers	5,152	12,180
7.06.01	Equity Income (Loss)	-3,070	-1,307
7.06.02	Financial Income	8,222	13,487
7.07	Total Value Added to Distribute	74,033	91,700
7.08	Distribution of Added Value	74,033	91,700
7.08.01	Personnel	32,228	30,085
7.08.01.01	Direct Compensation	25,998	24,351
7.08.01.02	Benefits	3,968	3,896
7.08.01.03	F.G.T.S. (Government Severance Fund)	2,262	1,838
7.08.02	Taxes, Fees and Contributions	29,273	29,832
7.08.02.01	Federal	19,241	18,658
7.08.02.02	State	9,989	11,114
7.08.02.03	Municipal	43	60
7.08.03	Remuneration of Loan Capital	3,874	3,797
7.08.03.01	Interest	913	1,345
7.08.03.02	Rentals	578	619
7.08.03.03	Other	2,383	1,833
7.08.04	Remuneration of Own Capital	8,658	27,986
7.08.04.03	Accumulated Losses/Retained Earnings in the Period	8,658	27,986

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

Code	Description	Current quarter 9/30/2023	Previous year 12/31/2022
1	Total Assets	304,455	279,263
1.01	Current Assets	97,038	105,572
1.01.01	Cash and cash equivalents	29,913	23,528
1.01.02	Financial Investments	4,788	4,552
1.01.02.03	Financial Investments Stated at Amortized Cost	4,788	4,552
1.01.03	Accounts Receivable	24,241	30,140
1.01.03.01	Trade Receivables	24,241	30,140
1.01.04	Inventories	30,062	35,605
1.01.06	Recoverable Taxes	334	2,328
1.01.06.01	Current Recoverable Taxes	334	2,328
1.01.08	Other Current Assets	7,700	9,419
1.01.08.03	Other	7,700	9,419
1.01.08.03.01	Advances and Prepayments	1,341	3,061
1.01.08.03.02	Loans Granted	1,495	862
1.01.08.03.03	Prepaid Expenses	4,864	5,456
1.01.08.03.04	Other Assets	0	40
1.02	Non-Current Assets	207,417	173,691
1.02.01	Long-Term Assets	30,307	29,815
1.02.01.03	Financial Investments Measured at Amortized Cost	3,860	3,604
1.02.01.04	Accounts Receivable	14,659	13,749
1.02.01.04.01	Trade Receivables	14,659	13,749
1.02.01.07	Deferred Taxes	2,659	3,176
1.02.01.07.01	Deferred Income Tax and Social Contribution	2,659	3,176
1.02.01.10	Other Non-Current Assets	9,129	9,286
1.02.01.10.01	Non-current Assets for Sale	2,746	2,746
1.02.01.10.03	Recoverable Taxes	2,322	2,186
1.02.01.10.04	Judicial Deposits	487	1,064
1.02.01.10.05	Loans Granted	329	437
1.02.01.10.06	Other Assets	3,245	2,853
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	174,971	142,073
1.02.03.01	Property, Plant and Equipment in Use	100,829	67,415
1.02.03.03	Property, Plant and Equipment in Progress	74,142	74,658
1.02.04	Intangible Assets	2,119	1,783
1.02.04.01	Intangible Assets	2,119	1,783
1.02.04.01.02	Intangible Assets in Use	2,119	1,783

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

Code	Description	Current quarter 9/30/2023	Previous year 12/31/2022
2	Total Liabilities	304,455	279,263
2.01	Current Liabilities	91,421	78,091
2.01.01	Payroll and Related Charges	9,179	5,153
2.01.01.01	Payroll Charges	1,079	1,242
2.01.01.02	Labor Charges	8,100	3,911
2.01.02	Trade Payables	10,702	8,144
2.01.02.01	Domestic Suppliers	7,467	6,806
2.01.02.02	Foreign Suppliers	3,235	1,338
2.01.03	Tax Liabilities	3,552	2,687
2.01.03.01	Federal Tax Liabilities	2,267	1,649
2.01.03.01.02	Other Tax and Federal Liabilities	2,267	1,649
2.01.03.02	State Tax Liabilities	1,279	1,035
2.01.03.03	Municipal Tax Liabilities	6	3
2.01.04	Loans and Financing	6,209	5,264
2.01.04.01	Loans and Financing	4,748	5,264
2.01.04.03	Lease Financing	1,461	0
2.01.04.03.01	Leases payable	1,461	0
2.01.05	Other Liabilities	61,663	56,640
2.01.05.02	Other	61,663	56,640
2.01.05.02.01	Dividends and Interest on Equity Payable	0	10,617
2.01.05.02.04	Contractual Obligations	59,173	40,349
2.01.05.02.05	Other Current Liabilities	2,490	5,674
2.01.06	Provisions	116	203
2.01.06.02	Other Provisions	116	203
2.01.06.02.04	Provision for Termination of Commercial Agreement	116	203
2.02	Non-Current Liabilities	16,025	12,440
2.02.01	Loans and Financing	8,823	4,744
2.02.01.01	Loans and Financing	1,186	4,744
2.02.01.03	Lease Financing	7,637	0
2.02.01.03.01	Leases payable	7,637	0
2.02.02	Other Liabilities	2,102	1,757
2.02.02.02	Other	2,102	1,757
2.02.02.02.03	Tax Liabilities	1,098	404
2.02.02.02.06	Other Non-Current Liabilities	1,004	1,353
2.02.04	Provisions	5,100	5,939
2.02.04.01	Provisions for Tax, Social Security, Labor and Civil Liabilities	5,100	5,837
2.02.04.01.01	Provisions for Tax Liabilities	0	788
2.02.04.01.02	Provisions for Social Security and Labor Liabilities	979	798
2.02.04.01.04	Provisions for Civil Liabilities	4,121	4,251
2.02.04.02	Other Provisions	0	102

Consolidated Financial Statements / Balance Sheet – Liabilities

(In thousands of R\$)

Code	Description	Current quarter 9/30/2023	Previous year 12/31/2022
2.03	Consolidated Equity	197,009	188,732
2.03.01	Paid-in Capital	147,000	147,000
2.03.04	Profit Reserves	41,394	41,394
2.03.04.01	Legal Reserve	4,585	4,585
2.03.04.10	Expansion Reserve	36,809	36,809
2.03.05	Retained Earnings/Accumulated Losses	8,658	0
2.03.07	Accumulated Conversion Adjustments	-43	338

(A FREE TRANSLATION OF THE ORIGINAL IN PORTUGUESE)

ITR – Quarterly Information – September 30, 2023 - UNICASA INDUSTRIA DE MOVEIS S.A.

Version: 1

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

Code	Description	Current quarter 7/1/2023 to 9/30/2023	YTD current year 1/1/2023 to 9/30/2023	Same quarter of previous year 7/1/2022 to 9/30/2022	YTD previous year 1/1/2022 to 9/30/2022
3.01	Income from Sale of Goods and/or Services	58,799	158,526	65,838	182,705
3.02	Cost of Goods Sold and/or Services	-36,655	-103,251	-41,918	-120,439
3.03	Gross Profit	22,144	55,275	23,920	62,266
3.04	Operating Expenses/Income	-17,293	-47,800	-16,869	-37,630
3.04.01	Selling Expenses	-14,080	-37,097	-13,383	-33,361
3.04.02	General and administrative expenses	-4,885	-13,640	-4,786	-13,779
3.04.04	Other Operating Income	1,688	3,092	1,318	9,750
3.04.05	Other Operating Expenses	-16	-155	-18	-240
3.05	Earnings Before Financial Result and Taxes	4,851	7,475	7,051	24,636
3.06	Financial Result	1,516	3,754	2,521	8,205
3.06.01	Financial Income	2,731	8,208	3,987	13,282
3.06.02	Financial Expenses	-1,215	-4,454	-1,466	-5,077
3.07	Earnings Before Income Taxes	6,367	11,229	9,572	32,841
3.08	Income Tax and Social Contribution on Income	-2,446	-2,571	-2,212	-4,855
3.08.01	Current	-1,655	-1,438	-2,457	-4,633
3.08.02	Deferred	-791	-1,133	245	-222
3.09	Net Income (Loss) from Continuing Operations	3,921	8,658	7,360	27,986
3.11	Consolidated Losses/Earnings in the Period	3,921	8,658	7,360	27,986
3.99	Earnings per Share - (R\$/Share)				
3.99.01	Basic Earnings per Share				
3.99.01.01	Common	0.05933	0.13101	0.11137	0.42348
3.99.02	Diluted Earnings per Share				
3.99.02.01	Common	0.05933	0.13101	0.11137	0.42348

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ITR – Quarterly Information – September 30, 2023 - 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
		7/1/2023 to 9/30/2023	1/1/2023 to 9/30/2023	previous year 7/1/2022 to 9/30/2022	1/1/2022 to 9/30/2022
4.01	Consolidated Net Income in the Period	3,921	8,658	7,360	27,986
4.02	Other Comprehensive Income (Loss)	-325	-43	288	620
4.03	Consolidated Comprehensive Income (Loss) in the Period	3,596	8,615	7,648	28,606
4.03.01	Attributable to Controlling Shareholders	3,596	8,615	7,648	28,606

(A FREE TRANSLATION OF THE ORIGINAL IN PORTUGUESE)

ITR – Quarterly Information – September 30, 2023 - UNICASA INDUSTRIA DE MOVEIS S.A.

Version: 1

Consolidated Financial Statements / Statement of Changes in Equity - 1/1/2023 to 9/30/2023

(In thousands of R\$)

Code	Description	Paid-In Capital	Capital Reserves, Options Granted and Treasury Shares	Income Reserve	Retained Earnings or Accumulate d Losses	Other Comprehensive Income	Equity	Non-Controlling Interest	Consolidated Equity
5.01	Opening Balances	147,000	0	41,394	0	338	188,732	0	188,732
5.03	Adjusted Opening Balances	147,000	0	41,394	0	338	188,732	0	188,732
5.05	Total Comprehensive Income (Loss)	0	0	0	8,658	-381	8,277	0	8,277
5.05.01	Net Income for the Period	0	0	0	8,658	0	8,658	0	8,658
5.05.02	Other Comprehensive Income (Loss)	0	0	0	0	-381	-381	0	-381
5.07	Closing Balances	147,000	0	41,394	8,658	-43	197,009	0	197,009

(A FREE TRANSLATION OF THE ORIGINAL IN PORTUGUESE)

ITR – Quarterly Information – September 30, 2023 - UNICASA INDUSTRIA DE MOVEIS S.A.

Version: 1

Consolidated Financial Statements / Statement of Changes in Equity - 1/1/2022 to 9/30/2022

(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	20,449	0	332	167,781	0	167,781
5.03	Adjusted Opening Balances	147,000	0	20,449	0	332	167,781	0	167,781
5.05	Total Comprehensive Income (Loss)	0	0	0	27,986	288	28,274	0	28,274
5.05.01	Net Income for the Period	0	0	0	27,986	0	27,986	0	27,986
5.05.02	Other Comprehensive Income (Loss)	0	0	0	0	288	288	0	288
5.05.02.04	Translation Adjustments in the Period	0	0	0	0	288	288	0	288
5.07	Closing Balances	147,000	0	20,449	27,986	620	196,055	0	196,055

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

Code	Description	YTD current year 1/1/2023 to 9/30/2023	YTD previous year 1/1/2022 to 9/30/2022
7.01	Income	197,333	236,151
7.01.01	Sales of Goods, Products and Services	194,624	226,890
7.01.02	Other Income	2,857	9,510
7.01.04	Provision/Reversal of Allowance for Doubtful Accounts	-148	-249
7.02	Inputs acquired from third parties	-121,268	-147,805
7.02.01	Cost of Products Sold and Services Rendered	-82,807	-109,562
7.02.02	Supplies, Electricity, Outsourced Services and Others	-34,693	-33,168
7.02.03	Loss/Recovery of Asset Values	-89	-172
7.02.04	Other	-3,679	-4,903
7.03	Gross Value Added	76,065	88,346
7.04	Retentions	-6,298	-7,410
7.04.01	Depreciation, Amortization and Depletion	-6,298	-7,410
7.05	Net Added Value Produced	69,767	80,936
7.06	Added Value from Transfers	8,353	13,610
7.06.02	Financial Income	8,353	13,610
7.07	Total Value Added to Distribute	78,120	94,546
7.08	Distribution of Added Value	78,120	94,546
7.08.01	Personnel	35,330	32,877
7.08.01.01	Direct Compensation	29,014	27,077
7.08.01.02	Benefits	4,054	3,961
7.08.01.03	F.G.T.S. (Government Severance Fund)	2,262	1,839
7.08.02	Taxes, Fees and Contributions	28,684	29,730
7.08.02.01	Federal	18,614	18,548
7.08.02.02	State	10,024	11,119
7.08.02.03	Municipal	46	63
7.08.03	Remuneration of Loan Capital	5,448	3,953
7.08.03.01	Interest	913	1,345
7.08.03.02	Rentals	2,114	762
7.08.03.03	Other	2,421	1,846
7.08.04	Remuneration of Own Capital	8,658	27,986
7.08.04.03	Retained Earnings/Accumulated Losses for the Period	8,658	27,986

Comments on Financial Performance

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Ações com Governança
Corporativa Diferenciada **IGC**

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

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Bento Gonçalves, Rio Grande do Sul, November 13, 2023. 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 third quarter of 2023 (3Q23). 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

- Cash generated from operating activities of R\$10.4 million
- Gross Margin of 37.7% (+1.3 p.p.);
- EBITDA Margin of 12% (-2.4 p.p.);
- Net Margin of 6.7% (-3.2 p.p.);
- ROIC of 6.4% (-16.6 p.p.)

Adjusted Executive Summary	3Q22	3Q23	Δ	9M22	9M23	Δ
Gross Revenue ex-IPI	79,657	70,649	-11.3%	222,382	191,924	-13.7%
Net Revenue	65,838	58,799	-10.7%	182,705	158,526	-13.2%
Cost of Goods Sold	(41,918)	(36,658)	-12.5%	(120,439)	(103,254)	-14.3%
Gross Income	23,920	22,141	-7.4%	62,266	55,272	-11.2%
Gross Margin	36.3%	37.7%	+1.3 p.p.	34.1%	34.9%	+0.8 p.p.
Selling and Administrative Expenses	(18,124)	(18,962)	+4.6%	(46,310)	(50,734)	+9.6%
Other Revenues and Operating Expenses	1,300	1,672	+28.6%	2,358	2,937	+24.6%
Operating Income	7,096	4,851	-31.6%	18,314	7,475	-59.2%
Operating Margin	10.8%	8.3%	-2.5 p.p.	10.0%	4.7%	-5.3 p.p.
Financial Income (Expenses) Net	2,245	1,516	-32.5%	6,168	3,754	-39.1%
Operating Income before Income Tax and Social Contribution	9,341	6,367	-31.8%	24,482	11,229	-54.1%
Income Tax and Social Contribution	(2,820)	(2,446)	-13.3%	(8,181)	(2,571)	-68.6%
Net Profit	6,521	3,921	-39.9%	16,301	8,658	-46.9%
Net Margin	9.9%	6.7%	-3.2 p.p.	8.9%	5.5%	-3.5 p.p.
EBITDA	9,472	7,071	-25.3%	25,724	13,773	-46.5%
EBITDA Margin	14.4%	12.0%	-2.4 p.p.	14.1%	8.7%	-5.4 p.p.
ROIC - UDM	15.8%	6.5%	-9.3 p.p.	15.8%	6.5%	-9.3 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,

The results of this quarter are far from ideal. Although consumer sales are progressing at stores, the time lag between signing the agreement and sending the orders to the plant has taken longer than usual. This change could be explained by delays in furniture deliveries across the country, consumers postponing their projects on account of more restricted access to credit and/or concerns about the economic scenario, and better positioning of the New and Casa Brasileira brands, which has magnified the effect of these factors. As such, for the first time this year, the variation in same store sales revenue was negative. Another factor that led to a reduction in revenue was the closure of stores. As already mentioned in previous earnings releases this year, the Company decided to close stores that earned consistent revenues but did not meet the quality criteria. We believe that our network expansion plan is being rolled out correctly. However, the time involved in opening a store and its maturation period is not sufficient for store openings to compensate for store closures at the moment.

The U.S. operation would have been delivering positive results already if we had not added own operations to our business. The average period between signing an agreement with the consumer and delivering the furniture, which is when the revenue is recognized, is 9 months. Hence, own stores do not yet bring revenues to the Company, though they already have their share of fixed costs incurred at points of sale. Sales are progressing in line with our maturation expectations. We started the year with one store and, on October 25, we opened our flagship store in New York, in an event that brought together architects, brokers and local partners. And on November 1, we signed an agreement to add one more own store to our U.S. project. As such, we will end the year 2023 with three own operations. It will be difficult to follow the accounting results of these operations in our earnings releases while we are going through with our vertical expansion plan.

The increase in contribution margin is mainly due to the recognition of revenue from the U.S. operation, partially offset by lower dilution of fixed costs caused by the decline in revenue.

Operating expenses, excluding those related to the U.S. operation, decreased 6.8% mainly due to lower variable expenses. The U.S. operation added around R\$1.9 million to expenses.

Cash generation from operating activities came to R\$10.4 million, as against consumption of R\$1.9 million in 3Q22. The variation is mainly due to advances from customers, which peaked at the end of 2021 after successive price increases implemented by the Company during the year. Excluding this effect, cash generation this quarter is 5.8% higher.

This quarter, we announced to the market the approval of the Strategic Innovation Plan by FINEP (Financiadora de Estudos e Projetos), a Brazilian government company linked to the Ministry of Science and Technology. The total financed amount is R\$66.0 million, with repayment in 97 monthly installments and grace period of 24 months. Interest is the reference rate (TR) + 3.3% p.a. The post-agreement phases were fulfilled and the Company has already received the first tranche of R\$49.2 million.

QUARTERLY RESULTS

Below are the results considering the impacts of tax recovery from the lawsuits regarding PIS/Cofins in 1Q22 and inflation on the yield from financial investments in 2Q22 and 3Q22, both excluded from the statement presented in the first page of this release.

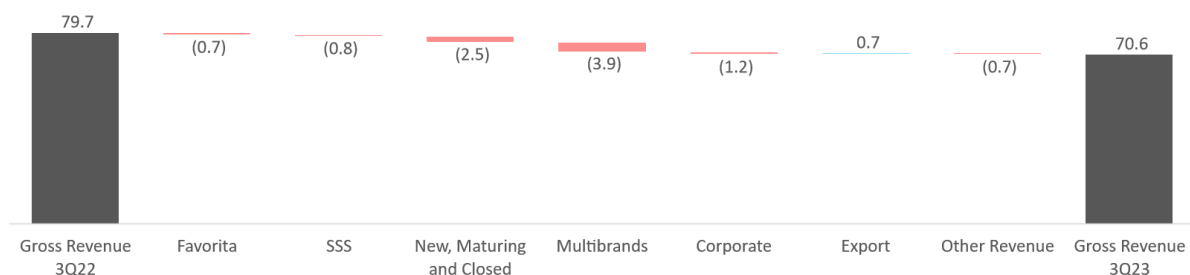
Executive Summary	3Q22	3Q23	Δ	9M22	9M23	Δ
Gross Revenue ex-IPI	79,657	70,649	-11.3%	222,382	191,924	-13.7%
Net Revenue	65,838	58,799	-10.7%	182,705	158,526	-13.2%
Cost of Goods Sold	(41,918)	(36,658)	-12.5%	(120,439)	(103,254)	-14.3%
Gross Income	23,920	22,141	-7.4%	62,266	55,272	-11.2%
Gross Margin	36.3%	37.7%	+1.4 p.p.	34.1%	34.9%	+0.8 p.p.
Selling and Administrative Expenses	(18,169)	(18,962)	+4.4%	(47,140)	(50,734)	+7.6%
Other Revenues and Operating Expenses	1,300	1,672	+28.6%	9,510	2,937	-69.1%
Operating Income	7,051	4,851	-31.2%	24,636	7,475	-69.7%
Operating Margin	10.7%	8.3%	-2.4 p.p.	13.5%	4.7%	-8.8 p.p.
Financial Income (Expenses) Net	2,521	1,516	-39.9%	8,205	3,754	-54.2%
Operating Income before Income Tax and Social Contribution	9,572	6,367	-33.5%	32,841	11,229	-65.8%
Income Tax and Social Contribution	(2,212)	(2,446)	+10.6%	(4,855)	(2,571)	-47.0%
Net Profit	7,360	3,921	-46.7%	27,986	8,658	-69.1%
Net Margin	11.2%	6.7%	-4.5 p.p.	15.3%	5.5%	-9.9 p.p.
EBITDA	9,472	7,071	-25.3%	32,046	13,773	-57.0%
EBITDA Margin	14.4%	12.0%	-2.4 p.p.	17.5%	8.7%	-8.8 p.p.
ROIC - UDM	23.0%	6.4%	-16.6 p.p.	23.0%	6.4%	-16.6 p.p.

SALES PERFORMANCE

Revenue from exclusive stores, excluding the effect from the closure of the Favorita brand, decreased 6.3%. For the first time in 2023, same store sales declined by 1.7%. Closed stores were responsible for R\$4.6 million of the reduction, which was partially offset by the performance of new stores and those in the maturation phase, which added R\$2.1 million to revenue. The impact of store closures was aggravated by the closure of a group that ran three New stores.

The growth in exports is due to the recognition of revenue through our U.S. operation. The multibrand segment contracted 41.7%, while the Corporate segment decreased 25.7% due to the recognition of an important client in 3Q22.

The following chart shows the evolution of revenue between 3Q22 and 3Q23⁽¹⁾.



⁽¹⁾In million.

The following table shows the breakdown of revenue.

Gross Revenue ex-IPI	3Q22	3Q23	Δ	9M22	9M23	Δ
Exclusive Dealers	52,599	48,646	-7.5%	142,761	133,969	-6.2%
Δ Same Stores Sales ¹	14.6%	-1.7%		19.4%	3.4%	
Δ Same Stores Volume ¹	-8.0%	-7.6%		-0.3%	-7.6%	
Multibrands	9,280	5,410	-41.7%	28,288	17,013	-39.9%
Corporate	4,756	3,534	-25.7%	19,446	10,422	-46.4%
Exports	11,876	12,578	5.9%	29,337	29,223	-0.4%
Gross Revenue ex-IPI	3Q22	3Q23	Δ	9M22	9M23	Δ
Unicasa Indústria de Móveis	79,657	70,649	-11.3%	222,382	191,924	-13.7%
Δ Volume ¹	-14.3%	-20.8%		0.1%	-26.4%	

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

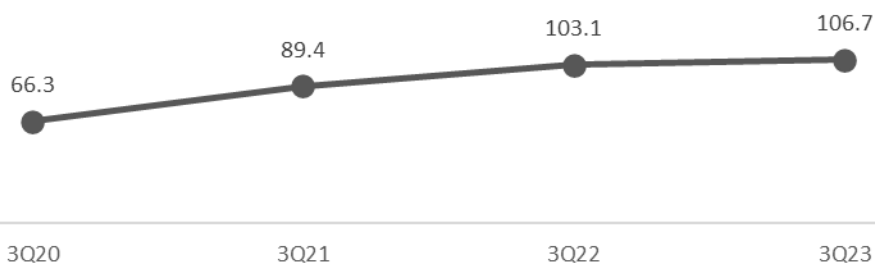
SALES AND DISTRIBUTION CHANNELS

Below is the evolution of our distribution network.

Period	3Q22	4Q22	1Q23	2Q23	3Q23	Δ(1)
Exclusive Dealers	184	181	177	173	168	(5)
National Exclusive	166	163	158	154	150	(4)
Export Exclusive	18	18	19	19	18	(1)
Multibrands	104	102	95	90	91	1
National Multibrands	76	74	72	67	67	-
Export Multibrands	28	28	23	23	24	1

(1) Variation compared to 3Q22

Average productivity of domestic exclusive stores in the quarter was R\$106,700/month, 3.5% higher than in 2Q22. The following chart shows historical productivity by quarter.

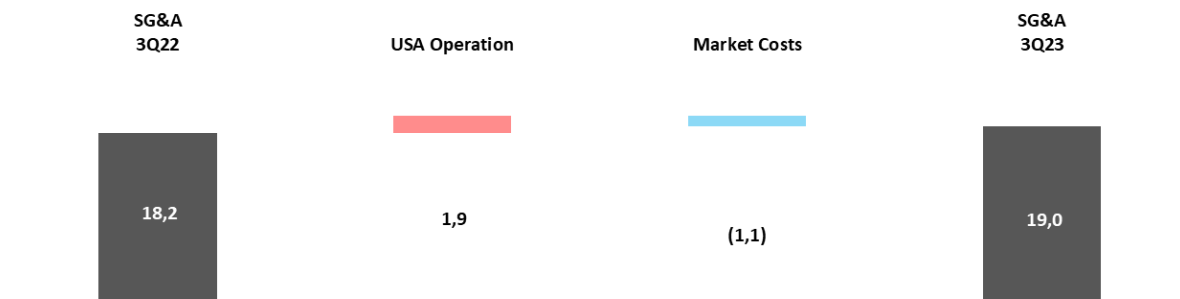


FINANCIAL PERFORMANCE

SELLING, GENERAL AND ADMINISTRATIVE EXPENSES (SG&A)

Selling General and Administrative Expenses	3Q22	3Q23	Δ	9M22	9M23	Δ
Total	(18,169)	(18,962)	+4.4%	(47,140)	(50,734)	+7.6%
Selling Expenses	(13,383)	(14,077)	+5.2%	(33,361)	(37,094)	+11.2%
% of Net Revenue	20.3%	23.9%	+3.6 p.p.	18.3%	23.4%	+5.1 p.p.
Administrative Expenses	(4,786)	(4,885)	+2.1%	(13,779)	(13,640)	-1.0%
% of Net Revenue	7.3%	8.3%	+1.0 p.p.	7.5%	8.6%	+1.1 p.p.
SG&A % of Net Revenue	27.6%	32.2%	+4.6 p.p.	25.8%	32.0%	+6.2 p.p.

The following chart shows the evolution of Selling, General and Administrative (SG&A) Expenses between 3Q22 and 3Q23⁽¹⁾:



⁽¹⁾In million.

Note that, excluding the U.S. operation, operating expenses decreased 6.8%, chiefly due to the end of amortization of commercial goodwill and the reduction in advertising, variable and personnel expenses.

The store opening in Miami and the pre-operating phase of the store in New York were largely responsible for the increase in expenses in the U.S. operation. The Miami store is maturing as expected in terms of sales to consumers. However, no revenue has been recognized from it and so it has been adding only expenses to the Company’s consolidated income statement.

Other Operating Income and Expenses

This quarter, we registered revenue from sale of assets, which was partially offset by the effect from the recovery of amounts from lawsuits booked in 3Q22.

Other Operating Income and Expenses	3Q22	3Q23	Δ	9M22	9M23	Δ
Total	1,300	1,672	28.6%	9,510	2,937	-69.1%
Sale of assets held for sale and of property, plant and equipment	3	920	n/a	(110)	782	-810.9%
Bank Premium	226	79	-65.0%	538	259	-51.9%
Other Operating Income	1,071	673	-37.2%	9,082	1,896	-79.1%
% of Net Revenue	2.0%	2.8%	0.8 p.p.	5.2%	1.9%	-3.3 p.p.

Financial Result

The main factors for the lower financial result were: (i) lower balance of investments due to the reduction in advances from customers, which led to lower returns on financial investments; and (ii) the reduction of R\$0.7 million in other revenues due to inflation adjustment of credits recovered through the lawsuit on inflation on financial investments recorded in 3Q22;

Financial Result	3Q22	3Q23	Δ	9M22	9M23	Δ
Net Financial Result	2,521	1,516	-39.9%	8,205	3,754	-54.2%
Financial Expenses	(1,466)	(1,215)	-17.1%	(5,077)	(4,454)	-12.3%
IOF charge and bank fees	(51)	(56)	+9.8%	(150)	(146)	-2.7%
Loans and financing expenses	(466)	(235)	-49.6%	(1,345)	(913)	-32.1%
Exchange variation expenses	(382)	(282)	-26.2%	(2,306)	(1,435)	-37.8%
Present value adjustment - AVP	(507)	(543)	+7.1%	(1,121)	(1,741)	+55.3%
Other financial expenses	(60)	(99)	+65.0%	(155)	(219)	+41.3%
Financial Income	3,987	2,731	-31.5%	13,282	8,208	-38.2%
Interest income	229	125	-45.4%	923	538	-41.7%
Discounts	36	15	-58.3%	99	64	-35.4%
Yield from short-term investments	964	468	-51.5%	3,998	1,675	-58.1%
Exchange variation income	830	682	-17.8%	2,716	1,502	-44.7%
Present value adjustment - AVP	1,121	1,379	+23.0%	2,828	3,860	+36.5%
Other financial income	807	62	-92.3%	2,718	569	-79.1%

EBITDA and EBITDA Margin

EBITDA	3Q22	3Q23	Δ	9M22	9M23	Δ
Net Income for the Period	7,360	3,921	-46.7%	27,986	8,658	-69.1%
Income Tax and Social Contribution	2,212	2,446	+10.6%	4,855	2,571	-47.0%
Financial Result	(2,521)	(1,516)	-39.9%	(8,205)	(3,754)	-54.2%
EBIT	7,051	4,851	-31.2%	24,636	7,475	-69.7%
Depreciation and Amortization	2,421	2,220	-8.3%	7,410	6,298	-15.0%
EBITDA	9,472	7,071	-25.3%	32,046	13,773	-57.0%
EBITDA Margin	14.4%	12.0%	-2.4 p.p.	17.5%	8.7%	-8.8 p.p.

Cash Flow

Operating cash flow stood in the quarter was R\$9.3 million, down 4%. Net cash from operating activities was R\$10.3 million, as against cash burn of R\$1.9 million in 3Q22. This result is mainly due to the maintenance of the balance of advances from customers this year, as against consumption last year.

Cash Flow	3Q22	3Q23	Δ	9M22	9M23	Δ
Cash Flows from Operating Activities	9,640	9,253	-4.0%	38,618	16,541	-57.2%
Changes in Assets and Liabilities	(11,507)	1.104	-109.6%	(29,556)	37,241	-226.0%
Financial Investments	1,747	(132)	-107.6%	3,182	(492)	-115.5%
Cash generated by investment activities	(5,061)	(4,629)	-8.5%	(46,978)	(30,920)	-34.2%
Cash generated by financing activities	(1,647)	(1,444)	-12.3%	(11,239)	(15,604)	+38.8%
Effect of exchange variation on cash and cash equivalents	193	(338)	-275.1%	288	(381)	-232.3%
Cash flow (burn)	(6,635)	3,814	-157.5%	(45,685)	6,385	-114.0%
Financial Investments	(1,747)	132	-107.6%	(3,182)	492	-115.5%
Cash flow and Financial Investments	(8,382)	3,946	-147.1%	(48,867)	6,877	-114.1%

Net Cash

Net Cash	31/12/2022	30/09/2023	Δ
Short Term Debt	5,264	4,748	-9.8%
Long Term Debt	4,744	1,186	-75.0%
Gross Debt	10,008	5,934	-40.7%
Cash and Cash Equivalents	23,528	29,913	+27.1%
Financial Investments	8,156	8,648	+6.0%
Net Debt/(Cash Surplus)	(21,676)	(32,627)	+50.5%

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

NOPLAT (Net Operating Profit Less Adjusted Taxes)	3Q23	2Q23	1Q23	4Q22	3Q22
(=) EBITDA	7,071	2,677	4,025	3,299	9,472
Depreciation	2,220	2,164	1,914	1,853	2,421
(=) EBIT	4,851	513	2,111	1,446	7,051
Income Tax and Social Contribution	(2,446)	(461)	336	2,886	(2,212)
Financial Result Income Tax Reversal	515	395	366	214	857
(=) Operating Net Income (NOPLAT)	2,920	447	2,813	4,546	5,696
(=) Operating Net Income (NOPLAT) - Last Twelve Months	10,726	13,502	21,035	27,117	31,143

ROIC (Return on Invested Capital)	3Q23	2Q23	1Q23	4Q22	3Q22
Invested Capital - LTM	167,468	167,468	163,553	155,342	135,208
ROIC - LTM	6.4%	8.1%	12.9%	17.5%	23.0%

ROE (Return on Equity)	3Q23	2Q23	1Q23	4Q22	3Q22
Net Profit	3,921	1,213	3,524	4,961	7,360
Net Profit - Last Twelve Months	13,619	17,058	26,301	32,947	37,623
Shareholders' equity	197,009	192,763	191,998	188,732	196,055
Shareholders' equity - Last Twelve Months	192,626	192,387	191,322	187,762	182,524
ROE - LTM	7.1%	8.9%	13.7%	17.5%	20.6%

ANNEX I – WORKING CAPITAL AND CAPITAL INVESTED

Invested Capital	30/09/2023	30/06/2023	31/03/2023	31/12/2022	30/09/2022
Operational Assets	77,325	78,330	96,333	91,678	109,363
(+) Trade Accounts Receivable	24,241	22,142	25,883	30,140	33,777
(+) Long Term Trade Accounts Receivable	14,659	14,982	13,308	13,749	15,715
(+) Long Term Loans Granted	329	541	788	437	612
(+) Inventories	30,062	31,773	32,688	35,605	42,039
(+) Advances to Suppliers	1,341	1,241	2,341	3,061	2,788
(+) Loans Granted	1,495	1,459	1,439	862	784
(+) Prepaid Expenses	4,864	4,982	15,046	5,456	6,521
(+) Recoverable Taxes	334	1,210	4,800	2,328	7,005
(+) Other Assets	-	-	40	40	122
Operational Liabilities	86,673	84,429	91,352	62,210	86,536
(-) Suppliers	10,702	13,046	13,999	8,144	12,297
(-) Tax Liabilities	3,552	1,775	3,446	2,687	5,162
(-) Payroll and Related Charges	9,179	7,508	5,988	5,153	8,464
(-) Advances from Customers	59,173	59,315	63,752	42,437	57,322
(-) Deferred income tax and social contribution	-	-	-	-	193
(-) Provisions	116	162	186	203	280
(-) Leases Payable	1,461	1,389	1,439	-	-
(-) Other Liabilities	2,490	1,234	2,542	3,586	2,818
(=) Working Capital	(9,348)	(6,099)	4,981	29,468	22,827
Non-current Operating Assets	188,569	186,570	173,402	155,901	149,936
(+) Assets Held for Sale	2,746	2,746	2,746	2,746	2,746
(+) Deferred Income and Social Contribution Taxes	2,659	2,660	3,194	3,176	1,339
(+) Recoverable Taxes	2,322	2,276	2,231	2,186	2,140
(+) Judicial Deposits	487	1,021	1,025	1,064	1,129
(+) Other Assets	3,245	3,176	3,276	2,853	2,959
(+) Investments	20	20	20	20	20
(+) Property, Plant and Equipment	174,971	172,612	159,080	142,073	137,912
(+) Intangible Assets	2,119	2,059	1,830	1,783	1,691
Non-current Operating Liabilities	14,839	15,180	15,857	7,696	8,380
(-) Tax Liabilities	1,098	404	404	404	1,035
(-) Other Assets	1,004	1,114	1,235	1,353	1,468
(-) Leases Payable	7,637	7,621	8,285	-	-
(-) Provisions	5,100	6,041	5,933	5,939	5,877
(=) Fixed Capital	173,730	171,390	157,545	148,205	141,556
(=) Total invested capital	164,382	165,291	162,526	177,673	164,383
Financing					
(+) Shareholders' equity	197,009	192,763	191,998	188,732	196,055
(+) Dividends and interest on Equity Payable	-	-	10,617	10,617	-
(+) Short Term Loans Granted	4,748	4,771	5,253	5,264	5,261
(+) Long Term Loans Granted	1,186	2,372	3,558	4,744	5,930
(-) Cash and Cash Equivalents	29,913	26,099	40,563	23,528	14,565
(-) Short Term Financial Investments	4,788	4,705	4,627	4,552	20,271
(-) Long Term Financial Investments	3,860	3,811	3,710	3,604	8,027
(=) Total Financing	164,382	165,291	162,526	177,673	164,383

ANNEX II – FINANCIAL STATEMENTS – INCOME STATEMENT – CONSOLIDATED

Income Statement	3Q22	AV	3Q23	AV	AH	9M22	AV	9M23	AV	AH
Gross Sales Revenue ex-IPI	79.657	121,0%	70.649	120,2%	-11,3%	222.382	121,7%	191.924	121,1%	-13,7%
Domestic Market	67.781	103,0%	58.071	98,8%	-14,3%	193.045	105,7%	162.701	102,6%	-15,7%
Exclusive Dealers	52.599	79,9%	48.646	82,7%	-7,5%	143.728	78,7%	133.973	84,5%	-6,8%
Multibrands	9.280	14,1%	5.410	9,2%	-41,7%	27.320	15,0%	17.009	10,7%	-37,7%
Unicasa Corporate	4.756	7,2%	3.534	6,0%	-25,7%	19.445	10,6%	10.422	6,6%	-46,4%
Other Revenues	1.147	1,7%	481	0,8%	-58,1%	2.553	1,4%	1.297	0,8%	-49,2%
Exports	11.876	18,0%	12.578	21,4%	+5,9%	29.337	16,1%	29.223	18,4%	-0,4%
Sales Deductions	(13.819)	-21,0%	(11.850)	-20,2%	-14,2%	(39.677)	-21,7%	(33.398)	-21,1%	-15,8%
Net Revenue from Sales	65.838	100,0%	58.799	100,0%	-10,7%	182.705	100,0%	158.526	100,0%	-13,2%
Cost of Goods Sold	(41.918)	-63,7%	(36.658)	-62,3%	-12,5%	(120.439)	-65,9%	(103.254)	-65,1%	-14,3%
Gross Profit	23.920	36,3%	22.141	37,7%	-7,4%	62.266	34,1%	55.272	34,9%	-11,2%
Selling Expenses	(13.383)	-20,3%	(14.077)	-23,9%	+5,2%	(33.361)	-18,3%	(37.094)	-23,4%	+11,2%
General and Administrative Expenses	(4.786)	-7,3%	(4.885)	-8,3%	+2,1%	(13.779)	-7,5%	(13.640)	-8,6%	-1,0%
Other Operating Income, Net	1.300	2,0%	1.672	2,8%	+28,6%	9.510	5,2%	2.937	1,9%	-69,1%
Operating Income	7.051	10,7%	4.851	8,3%	-31,2%	24.636	13,5%	7.475	4,7%	-69,7%
Financial Expenses	(1.466)	-2,2%	(1.215)	-2,1%	-17,1%	(5.077)	-2,8%	(4.454)	-2,8%	-12,3%
Financial Income	3.987	6,1%	2.731	4,6%	-31,5%	13.282	7,3%	8.208	5,2%	-38,2%
Operating Income before Income Tax and Social Contribution	9.572	14,5%	6.367	10,8%	-33,5%	32.841	18,0%	11.229	7,1%	-65,8%
Income Tax and Social Contribution	(2.212)	-3,4%	(2.446)	-4,2%	+10,6%	(4.855)	-2,7%	(2.571)	-1,6%	-47,0%
Current	(2.203)	-3,3%	(1.655)	-2,8%	-24,9%	(4.379)	-2,4%	(1.438)	-0,9%	-67,2%
Deferred	(9)	0,0%	(791)	-1,3%	+8688,9%	(476)	-0,3%	(1.133)	-0,7%	+138,0%
Net Income for the Period	7.360	11,2%	3.921	6,7%	-46,7%	27.986	15,3%	8.658	5,5%	-69,1%
Earnings per Share (R\$)	0,11		0,06			0,42		0,13		

ANNEX III - FINANCIAL STATEMENTS – BALANCE SHEET – CONSOLIDATED

Assets	31/12/2022	AV	30/09/2023	AV	Δ
Current Assets	105,572	37.8%	97,038	31.9%	-8.1%
Cash and Cash Equivalents	23,528	8.4%	29,913	9.8%	+27.1%
Restricted Marketable Securities	4,552	1.6%	4,788	1.6%	+5.2%
Trade Accounts Receivable	30,140	10.8%	24,241	8.0%	-19.6%
Inventories	35,605	12.7%	30,062	9.9%	-15.6%
Advances to Suppliers	3,061	1.1%	1,341	0.4%	-56.2%
Loans Granted	862	0.3%	1,495	0.5%	+73.4%
Prepaid Expenses	5,456	2.0%	4,864	1.6%	-10.9%
Recoverable Taxes	2,328	0.8%	334	0.1%	-85.7%
Other Assets	40	0.0%	-	0.0%	-100.0%
Non-Current Assets	173,691	62.2%	207,417	68.1%	+19.4%
Financial Investments	3,604	1.3%	3,860	1.3%	+7.1%
Trade Accounts Receivable	13,749	4.9%	14,659	4.8%	+6.6%
Loans Granted	437	0.2%	329	0.1%	-24.7%
Assets Held for Sale	2,746	1.0%	2,746	0.9%	+0.0%
Deferred Income and Social Contribution Taxes	3,176	1.1%	2,659	0.9%	-16.3%
Recoverable Taxes	2,186	0.8%	2,322	0.8%	+6.2%
Judicial Deposits	1,064	0.4%	487	0.2%	-54.2%
Other Assets	2,853	1.0%	3,245	1.1%	+13.7%
Investments	20	0.0%	20	0.0%	+0.0%
Property, Plant and Equipment	142,073	50.9%	174,971	57.5%	+23.2%
Intangible Assets	1,783	0.6%	2,119	0.7%	+18.8%
Total Assets	279,263	100%	304,455	100%	+9.0%
Liabilities	31/12/2022	AV	30/09/2023	AV	Δ
Current Liabilities	78,091	28.0%	91,421	30.0%	+17.1%
Loans and Financing	5,264	1.9%	4,748	1.9%	-9.8%
Suppliers	8,144	2.9%	10,702	3.5%	+31.4%
Tax Liabilities	2,687	1.0%	3,552	1.2%	+32.2%
Dividends and interest on Equity Payable	10,617	3.8%	-	0.0%	-100.0%
Payroll and Related Charges	5,153	1.8%	9,179	3.0%	+78.1%
Advances from Customers	42,437	15.2%	59,173	19.4%	+39.4%
Provisions	203	0.1%	116	0.0%	-42.9%
Other Liabilities	3,586	1.3%	2,490	0.8%	-30.6%
Leases Payable	-	0.0%	1,461	0.8%	-30.6%
Non-Current Liabilities	12,440	4.5%	16,025	5.3%	+28.8%
Loans and Financing	4,744	1.7%	1,186	0.4%	-75.0%
Tax Liabilities	404	0.1%	1,098	0.4%	+171.8%
Provisions	5,939	2.1%	5,100	1.7%	-14.1%
Other Liabilities	1,353	0.5%	1,004	0.3%	-25.8%
Leases Payable	-	0.0%	7,637	2.5%	n/a
Shareholders' equity	188,732	67.6%	197,009	64.7%	+4.4%
Capital Stock	147,000	52.6%	147,000	48.3%	+0.0%
Retained Profits Reserve	41,394	14.8%	41,394	13.6%	+0.0%
Cumulative Translation Adjustment	338	0.1%	(43)	0.0%	-112.7%
Accumulated Profit/(Loss)	-	0.0%	8,658	2.8%	n/a
Total Liabilities and Shareholders' Equity	279,263	100%	304,455	100%	+9.0%

ANNEX IV – FINANCIAL STATEMENTS – CASH FLOW STATEMENT – CONSOLIDATED

Cash Flow Statement	3Q22	3Q23	Δ	9M22	9M23	Δ
Net income (loss) for the period	7,360	3,921	-46.7%	27,986	8,658	-69.1%
Adjustment to Reconcile the Net Income to Cash from Operating Activities:						
Depreciation and Amortization	2,421	2,220	-8.3%	7,410	6,298	-15.0%
Income tax and social contribution	2,212	2,446	+10.6%	4,855	2,571	-47.0%
Foreign Exchange Variation	(677)	215	-131.8%	(460)	(70)	-84.8%
Interest Appropriation	466	235	-49.6%	1,345	913	-32.1%
Provision for Litigation	(326)	661	-302.8%	(1,029)	824	-180.1%
Provision for Obsolescence	(176)	34	-119.3%	172	89	-48.3%
Allowance for Doubtful Accounts	75	(1,558)	-2177.3%	249	(1,641)	-759.0%
Other provision	(1,743)	1,026	-158.9%	(2,091)	(1,415)	-32.3%
Disposal of Property, Plant and Equipment	28	53	+89.3%	181	314	+73.5%
Cash Flows from Operating Activities	9,640	9,253	-4.0%	38,618	16,541	-57.2%
Changes in Assets and Liabilities						
Trade Accounts Receivable	(2,064)	(489)	-76.3%	(4,277)	6,684	-256.3%
Inventories	(1,279)	1,677	-231.1%	(4,286)	5,454	-227.3%
Recoverable Taxes	8,582	831	-90.3%	(841)	2,375	-382.4%
Loans Granted	752	176	-76.6%	651	(525)	-180.6%
Other Current and Non-Current Assets	(3,498)	420	-112.0%	(7,774)	(6,389)	-17.8%
Non-Current Assets Available for Sale	(2,219)	-	-100.0%	(2,219)	-	-100.0%
Suppliers	4,817	(2,289)	-147.5%	7,357	2,574	-65.0%
Advance from Customers	(11,788)	(142)	-98.8%	(19,035)	16,736	-187.9%
Tax Liabilities	(1,237)	2,110	-270.6%	3,591	1,010	-71.9%
Other Current and Non-Current Liabilities	(312)	86	-127.6%	1,939	11,344	+485.0%
Payment of Income and Social Contribution Taxes	(3,261)	(1,276)	-60.9%	(4,662)	(2,022)	-56.6%
Net Cash from Operating Activities	(1,867)	10,357	-654.7%	9,062	53,782	+493.5%
Cash Flows from Investing Activities						
Financial Investments	1,747	(132)	-107.6%	3,182	(492)	-115.5%
Property, Plant and Equipment	(5,027)	(4,466)	-11.2%	(46,633)	(30,268)	-35.1%
Intangible Assets	(34)	(163)	+379.4%	(345)	(652)	+89.0%
Net Cash used in Investing Activities	(3,314)	(4,761)	+43.7%	(43,796)	(31,412)	-28.3%
Cash Flows from Financing Activities						
Loan and Interest Payments	(1,647)	(1,444)	-12.3%	(4,901)	(4,987)	+1.8%
Payment of Interest on Shareholders' Equity	-	-	n/a	(6,338)	(10,617)	+67.5%
Cash Flows (used in) from Financing Activities	(1,647)	(1,444)	-12.3%	(11,239)	(15,604)	+38.8%
Effect of exchange variation on cash and cash equivalents	193	(338)	-275.1%	288	(381)	-232.3%
Increase (Decrease) in Cash and Cash Equivalents	(6,635)	3,814	-157.5%	(45,685)	6,385	-114.0%
Changes in Cash and Cash Equivalents						
At the Beginning of the Period	21,200	26,099	+23.1%	60,250	23,528	-60.9%
At the End of the Period	14,565	29,913	+105.4%	14,565	29,913	+105.4%
Increase (Decrease) in Cash and Cash Equivalents	(6,635)	3,814	-157.5%	(45,685)	6,385	-114.0%

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

Gross Revenue from Sales Ex-IPI	1Q22	1Q23	2Q22	2Q23	3Q22	3Q23	4Q21	4Q22	9M22	9M23
Gross Revenue from Sales Ex-IPI	71,972	59,047	70,753	62,228	79,657	70,649	83,865	76,273	222,382	191,924
Domestic Market	64,547	50,942	60,717	53,688	67,781	58,071	71,637	64,814	193,045	162,701
Exclusive Dealers	47,159	42,950	43,971	42,377	52,599	48,646	56,470	55,084	142,761	133,969
Multibrands	9,138	5,411	8,902	6,188	9,280	5,410	10,051	6,483	28,288	17,013
Unicasa Corporate	7,470	2,246	7,219	4,642	4,756	3,534	4,488	2,440	19,446	10,422
Other Revenues	780	335	625	481	1,147	481	628	807	2,551	1,297
Export Market	7,425	8,105	10,036	8,540	11,876	12,578	12,228	11,459	29,337	29,223
Additional Information	1Q22	1Q23	2Q22	2Q23	3Q22	3Q23	4Q21	4Q22	9M22	9M23
Δ Same Stores Sales	30.8%	4.4%	15.2%	8.0%	14.6%	-1.7%	24.4%	5.5%	19.4%	3.4%
Δ Same Stores Volume	11.0%	-13.1%	-2.1%	-4.6%	-8.0%	-7.6%	17.3%	-14.4%	-0.3%	-7.6%
Δ Total Volume	18.9%	-34.0%	-0.3%	-24.2%	-14.3%	-20.8%	15.0%	-29.0%	0.1%	-26.4%

UNICASA INDÚSTRIA DE MÓVEIS S.A.

Management's notes to the interim financial information
for the three- and nine-month periods ended September 30, 2023 and 2022
(Amounts in thousands of reais, unless otherwise stated)

1. Operations

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

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

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

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

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

Accounting impacts related to climate change

The Company's production processes do not emit large quantities of greenhouse gases because they do not require any system to burn fuel or other materials. The Company acquires MDF and MDP sheets from companies with the FSC seal, which attests to the origin of the wood (reforestation), thus contributing to reducing greenhouse gas emissions. Moreover, the Company focuses on minimum generation and correct disposal of waste.

2. Summary of accounting practices

The interim parent company and consolidated accounting information included in the Quarterly Information Form (ITR) for the period ended September 30, 2023 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 information was 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, 2022.

The accounting policies, the use of certain accounting estimates, Management judgments and calculation methods adopted in this quarterly accounting information are the same as those adopted in the preparation of annual financial information for the fiscal year ended December 31, 2022 and interim accounting information for the nine-month period ended September 30, 2023.

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.

UNICASA INDÚSTRIA DE MÓVEIS S.A.

Management's notes to the interim financial information
for the three- and nine-month periods ended September 30, 2023 and 2022
(Amounts in thousands of reais, unless otherwise stated)

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.

(a) Approval of the individual and consolidated interim financial statements

The presentation of these individual and consolidated interim financial statements was concluded and authorized for use at the Board of Directors' Meeting held on November 13, 2023.

2.3 Basis of consolidation

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

2.4 Functional currency and translation of balances denominated in foreign currency

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

2.5 Consolidated interim financial statements

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

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

UNICASA INDÚSTRIA DE MÓVEIS S.A.

Management's notes to the interim financial information
for the three- and nine-month periods ended September 30, 2023 and 2022
(Amounts in thousands of reais, unless otherwise stated)

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	
			9/30/2023	12/31/2022	9/30/2023	12/31/2022
Cash and cash equivalents						
Cash and banks – domestic currency			8,052	8,638	8,163	12,366
Cash and banks – foreign currency (*)			-	-	3,306	1,269
Cash equivalents						
CDB	CDI	103.06%	18,444	9,893	18,444	9,893
			26,496	18,531	29,913	23,528

(*) amounts in US dollar

4. Financial investments

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

Type	Index	Average yield rate p.a.	Parent Company		Consolidated	
			9/30/2023	12/31/2022	9/30/2023	12/31/2022
Structured operation certificate (COE)	CDI +	7.04%	4,788	4,552	4,788	4,552
Letter of credit	IPCA +	11.40%	3,860	3,604	3,860	3,604
			8,648	8,156	8,648	8,156
Current assets			4,788	4,552	4,788	4,552
Non-current assets			3,860	3,604	3,860	3,604
			8,648	8,156	8,648	8,156

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	
	9/30/2023	12/31/2022	9/30/2023	12/31/2022
Domestic market				
Third parties	36,560	36,100	38,667	39,650
Related parties (Note 24)	23	4,310	23	4,310
Foreign market				
Third parties	3,868	4,551	3,868	4,551
Related parties (Note 24)	5,400	1,605	-	-
Check receivables	546	576	546	576
	46,397	47,142	43,104	49,087

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(-) Expected credit losses	(2,097)	(3,738)	(2,097)	(3,738)
(-) Present Value Adjustment (PVA)	(2,107)	(1,460)	(2,107)	(1,460)
	42,193	41,944	38,900	43,889
Current assets	27,534	28,195	24,241	26,802
Non-current assets	14,659	13,749	14,659	17,087
	42,193	41,944	38,900	43,889

The amounts classified under non-current assets refer to novation of credits to clients of the chain and trade notes overdue guaranteed by properties. 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 September 30, 2023 and December 31, 2022, were 44 and 29 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 credit losses are:

	Parent Company		Consolidated	
	9/30/2023	12/31/2022	9/30/2023	12/31/2022
Balance at start of year	(3,738)	(7,149)	(3,738)	(7,149)
Additions	(454)	(546)	(454)	(546)
Recovery / realizations	307	207	307	207
Write off due to losses	1,788	3,750	1,788	3,750
Balance at end of year	(2,097)	(3,738)	(2,097)	(3,738)

On September 30, 2023 and December 31, 2022, the breakdown of trade accounts receivable by maturity is as follows:

	Parent Company		Consolidated	
	9/30/2023	12/31/2022	9/30/2023	12/31/2022
Falling due	35,439	32,524	32,146	34,469
Overdue:				
From 1 to 30 days	1,598	2,851	1,598	2,851
From 31 to 60 days	136	419	136	419
From 61 to 90 days	154	444	154	444
From 91 to 180 days	495	316	495	316
Over 181 days (*)	8,575	10,588	8,575	10,588
	46,397	47,142	43,104	49,087

(*) 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	
	9/30/2023	12/31/2022	9/30/2023	12/31/2022
Finished products	909	463	907	461
Products under production	4,670	2,409	4,670	2,409
Goods for resale	430	375	1,076	866
Raw material	21,088	30,465	21,088	30,465
Advances to suppliers	1,088	327	1,088	327
Sundry materials	2,876	2,631	2,876	2,631
Provision inventory losses	(1,643)	(1,554)	(1,643)	(1,554)
	29,418	35,116	30,062	35,605

Provisions for low inventory turnover or obsolete inventories are constituted according to the policy established. The changes in provision for inventory losses are as follows:

	Parent Company and Consolidated	
	9/30/2023	12/31/2022
Balance at start of year	(1,554)	(1,213)
Additions	(1,411)	(1,252)
Recoveries / realizations	1,322	911
Balance at end of year	(1,643)	(1,554)

7. Assets held for sale

On September 30, 2023, assets held for sale totaling R\$2,746 (R\$2,746 on December 31, 2022) 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 8.18% p.a. (5.15% p.a. in 2022). The Company has first-degree mortgage guarantees for most of operations.

	Parent Company and Consolidated	
	9/30/2023	12/31/2022
Loans granted	1,824	1,299
	1,824	1,299
Current assets	1,495	862
Non-current assets	329	437
	1,824	1,299

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The changes in estimated credit losses are:

	Parent Company		Consolidated	
	9/30/2023	12/31/2022	9/30/2023	12/31/2022
Balance at start of year	-	637	-	637
Write-off of uncollectible receivables	-	(637)	-	(637)
Balance at end of year	-	-	-	-

9. Taxes recoverable

Balances of taxes recoverable are presented as follows:

	Parent Company		Consolidated	
	9/30/2023	12/31/2022	9/30/2023	12/31/2022
Income tax	207	1,824	215	1,835
Social contribution	-	391	3	395
PIS and Cofins (*)	-	-	2,107	1,983
Other	331	301	331	301
	538	2,516	2,656	4,514
Current assets:	323	2,313	334	2,328
Non-current assets	215	203	2,322	2,186
	538	2,516	2,656	4,514

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

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

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

The lawsuit is pending at the Federal Court of Bento Gonçalves, Rio Grande do Sul, with favorable judgment to the Company, and the process of enforcing the judgment has started. In March 2022, a request for the payment of court-issued registered warrant (*precatório*) was issued in favor of the company. The amount is expected to be paid starting from 2024, depending on the Federal Government's cash availability. The company believes that the best classification is under long term due to the uncertainty surrounding the date of receipt.

10. Other assets

	Parent Company		Consolidated	
	9/30/2023	12/31/2022	9/30/2023	12/31/2022
Other current assets:				
Prepaid expenses	4,037	5,346	4,864	5,456
Advances and prepayments	661	2,742	1,341	3,061
Sundry debtors	-	40	-	40
	4,698	8,128	6,205	8,557
Other non-current assets:				
Other	48	48	3,245	2,853
	48	48	3,245	2,853

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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	
	9/30/2023	12/31/2022	9/30/2023	12/31/2022
Current assets	182	231	11,397	11,709
Non-current assets	2,110	1,988	20,854	6,347
Current and non-current liabilities	(1,030)	1,024	23,529	9,989
Shareholders' equity	1,240	1,195	8,722	8,067
Capital stock	20,430	20,430	16,745	12,667

	Unicasa Comércio de Móveis Ltda.		Unicasa Holding, LLC	
	9/30/2023	12/31/2022	9/30/2023	12/31/2022
Net revenue	18	48	12,669	14,635
Loss / (profit) for the period – subsidiary	67	(35)	(2,541)	(2,663)
% Ownership interest	99.99%	99.99%	100.0%	100.0%
Equity income (loss) before eliminations	67	(35)	(2,541)	(2,663)
Effect of unrealized income	1	2	(598)	208
Equity income (loss)	68	(33)	(3,139)	(2,455)

The changes in investments in subsidiaries are as follows:

	Parent Company	
	9/30/2023	12/31/2022
Balance of investment in subsidiaries at beginning of period	8,745	1,653
Capital payment – subsidiary	3,578	9,575
Equity income (loss)	(3,071)	(2,489)
Other comprehensive income	(381)	6
Balance of investment in subsidiaries at end of period	8,871	8,745

12. Property, plant and equipment

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

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

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

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

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

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

As a result of the analyses and considerations, on December 31, 2022, 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 12/31/2021	1,378	21,222	14,255	106,140	2,367	3,675	28,911	177,948
Acquisitions	-	-	8	522	159	92	48,559	49,340
Write-offs	-	(107)	(820)	(4,349)	(359)	(27)	(46)	(5,708)
Transfers	-	34	1,436	4,420	328	194	(6,412)	-
Balances at 12/31/2022	1,378	21,147	14,879	106,731	2,495	3,934	71,012	221,580
Acquisitions	-	-	718	214	45	24	23,625	24,625
Write-offs	-	-	-	(1,424)	(32)	(242)	(38)	(1,737)
Transfers	-	436	1,863	24,344	249	872	(27,764)	-
Balances at 9/30/2023	1,378	21,583	17,460	129,865	2,757	4,588	66,835	244,466

	Land	Buildings	Improvements and facilities	Machinery and equipment	Furniture and fixtures	IT equipment	Construction in progress	Total
Balances at 12/31/2021	-	(7,780)	(6,183)	(61,557)	(1,727)	(3,202)	-	(80,449)
Depreciation	-	(348)	(551)	(6,431)	(171)	(284)	-	(7,785)
Write-off	-	107	802	3,772	351	26	-	5,058
Balances at 12/31/2022	-	(8,021)	(5,932)	(64,216)	(1,547)	(3,460)	-	(83,176)
Depreciation	-	(245)	(413)	(4,564)	(134)	(171)	-	(5,527)
Write-off	-	-	-	1,160	22	241	-	1,423
Balances at 9/30/2023	-	(8,265)	(6,345)	(67,617)	(1,659)	(3,389)	-	(87,276)

Property, plant and equipment, net

Balances at 12/31/2021	1,378	13,442	8,072	44,583	640	473	28,911	97,499
Balances at 12/31/2022	1,378	13,128	8,947	42,517	948	474	71,012	138,404
Balances at 9/30/2023	1,378	13,318	11,114	62,248	1,098	1,199	66,834	157,190

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 12/31/2021	1,378	21,222	14,256	106,187	2,376	3,727	28,911	-	178,057
Acquisitions	-	-	8	527	168	92	52,205	-	53,000
Write-offs	-	(107)	(820)	(4,349)	(362)	(38)	(46)	-	(5,722)
Transfers	-	34	1,436	4,420	328	194	(6,412)	-	-
Balances at 12/31/2022	1,378	21,147	14,880	106,742	2,512	3,973	74,658	-	225,292
Acquisitions	-	-	717	214	2,020	34	25,912	9,915	38,812
Acquisition of subsidiary	-	-	-	(1,424)	(32)	(244)	(38)	(1,279)	(3,017)
Write-offs	-	-	-	-	-	-	-	290	290
Exchange variation	-	-	-	-	-	-	-	-	-
Transfers	-	436	1,863	24,344	249	872	(27,764)	-	-
Balances at 9/30/2023	1,378	21,583	17,460	129,875	4,749	4,635	74,142	8,926	262,748

	Land	Buildings	Improvements and facilities	Machinery and equipment	Furniture and fixtures	IT equipment	Construction in progress (*)	Right-of-use assets (*)	Total
Balances at 12/31/2021	-	(7,780)	(6,184)	(61,601)	(1,731)	(3,244)	-	-	(80,541)
Depreciation	-	(348)	(551)	(6,432)	(173)	(288)	-	-	(7,792)
Write-off	-	107	802	3,772	353	37	-	-	5,071
Balances at 12/31/2022	-	(8,021)	(5,933)	(64,261)	(1,552)	(3,495)	-	-	(83,262)
Depreciation	-	(245)	(413)	(4,565)	(590)	(173)	-	-	(5,986)
Write-off	-	-	-	1,160	22	243	-	-	1,425
Balances at 9/30/2023	-	(8,265)	(6,345)	(67,620)	(2,122)	(3,424)	-	-	(87,777)

(*) 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 12/31/2021	1,378	13,442	8,072	44,586	645	483	28,911	-	97,516
Balances at 12/31/2022	1,378	13,128	8,947	42,524	958	480	74,658	-	142,073
Balances at 9/30/2023	1,378	13,318	11,115	67,25547,083	2,627	1,211	74,142	8,926	174,971
	-	2.66%	3.08%	7.39%	10%	20%	-	-	-
Average rate									
Average useful life (in years)	-	38.00	32.00	14.00	10.00	5.00	-		

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 12/31/2021	1,277	165	1,029	234	2,705
Acquisitions	271	15	-	263	549
Write-off	-	(42)	(13,296)	-	(13,338)
Write-off – amortization	-	42	13,296	-	13,338
Amortization	(417)	(25)	(1,029)	-	(1,471)
Transfer	53			(53)	
Balances at 12/31/2022	1,184	155	-	444	1,783
Acquisitions	91	10	-	550	652
Transfer	231			(231)	
Amortization	(298)	(18)	-	-	(316)
Balances at 9/30/2023	1,208	147	-	763	2,119

Consolidated

	Software	Trademarks and patents	Commercial goodwill	Intangible assets in progress	Total
Balances at 12/31/2021	1,277	165	1,029	234	2,705
Acquisitions	271	15	-	263	549
Write-off	-	(42)	(13,296)	-	(13,338)
Write-off – amortization	-	42	13,296	-	13,338
Amortization	(417)	(25)	(1,029)	-	(1,471)
Transfer	53			(53)	
Balances at 12/31/2022	1,184	155	-	444	1,783
Acquisitions	91	10	-	550	652
Transfer	231			(231)	
Amortization	(298)	(18)	-	-	(316)
Balances at 9/30/2023	1,208	147	-	763	2,119

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

Research and development

Since research and development costs of the Company's new products do not meet the capitalization criteria, they were recognized in Parent Company and Consolidated profit or loss for the period ended September 30, 2023, in the amount of R\$3,587 (R\$2,397 on December 31, 2022).

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14. Income tax and social contribution**14.1 Current tax**

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 September 30, 2023 and 2022 is summarized below:

	Parent Company		Consolidated	
	9/30/2023	12/31/2022	9/30/2023	12/31/2022
Current income tax and social contribution:				
Current income tax and social contribution expense	(2,435)	(8,084)	(2,448)	(8,093)
Revenue related to income tax and social contribution recognized in favorite outcome of lawsuit to exclude presumed ICMS credit	1,010		1,010	
Revenue related to income tax and social contribution recognized in favorite outcome of lawsuit on inflation, income from investments and undue payment		3,714		3,714
Deferred income tax and social contribution				
Related to recording and reversal of temporary differences and tax losses	(2,418)	(3,440)	(1,500)	(3,012)
Revenue related to income tax and social contribution recognized in favorite outcome of lawsuit to exclude presumed ICMS credit	367		367	
Revenue related to income tax and social contribution recognized in favorite outcome of lawsuit on inflation, income from investments and repetition of undue payment		2,536		2,536
Income tax and social contribution expense shown in the income statement	(3,476)	(5,274)	(2,571)	(4,855)

The reconciliation of tax expense with the result of the multiplication of taxable income with the local tax rate in the periods ended September 30, 2023 and 2022 is as follows:

	Parent Company		Consolidated	
	9/30/2023	9/30/2022	9/30/2023	9/30/2022
Book income before taxes	12,133	33,260	11,229	32,841
Tax rate of 34%	(4,125)	(11,308)	(3,818)	(11,166)
Non-deductible expenses	(432)	(206)	(238)	-
Rate adjustments abroad	-(1,044)	- (10)	267	182
Equity income (loss)				
Revenue from inflation adjustment in Selic lawsuits	30	-	30	-
Revenue from presumed ICMS credit	377	-	377	-
Revenue from exclusion of inflation on income from investments	341	-	341	-
Income tax and social contribution related to lawsuit on exclusion of presumed credit	1,377	-	1,377	-
Income tax and social contribution related to lawsuits on inflation, income from investments and repetition of undue payment	-	6,250	-	6,250
Recording of deferred tax on tax losses	-	-	(916)	(428)
Income tax and social contribution expense shown in the income statement	(3,476)	(5,274)	(2,571)	(4,855)
Effective rate	-28.65%	-15.86%	-22.89%	-14.78%

14.2 Deferred income tax and social contribution

Deferred income tax and social contribution on September 30, 2023 and December 31, 2022 are as follows:

Parent Company

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	Balance sheet		P&L	
	9/30/2023	12/31/2022	9/30/2023	9/30/2022
Allowance for doubtful accounts	713	1,271	(558)	(885)
Provision for inventory losses	559	528	31	58
Provisions for losses with sureties	44	44	-	
Provision for tax, civil and labor risks	1,773	2,054	(280)	(351)
Present value adjustment	716	496	220	63
Sundry provisions and others	309	1,198	(889)	(733)
Tax losses to be offset	3,468	4,180	(712)	506
Depreciation of useful/tax life	(8,276)	(8,415)	139	438
Deferred income tax and social contribution expense			(2,049)	(904)
Deferred tax liabilities (assets)	(694)	1,356		

Consolidated

	Balance sheet		P&L	
	9/30/2023	12/31/2022	9/30/2023	9/30/2022
Allowance for doubtful accounts	713	1,271	(558)	(885)
Provision for inventory losses	559	528	31	58
Provisions for losses with sureties	44	44		
Provision for tax, civil and labor risks	1,773	2,053	(280)	(351)
Present value adjustment	716	496	220	63
Sundry provisions and others	(95)	794	(889)	(733)
Tax losses to be offset	6,127	6,001	126	932
Depreciation of useful/tax life	(8,276)	(8,415)	139	438
Deferred income tax and social contribution expense			(1,211)	(478)
Deferred tax liabilities (assets)	1,561	2,772		

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 September 30, 2023.

15. Loans and Financing

On January 11, 2021, the Company borrowed a loan from Banco Santander in the amount of R\$ 17,000, at an interest rate of CDI + 2.75% p.a., for a term of 48 months, with monthly repayment of principal (6-month grace period) and interest, and the last repayment on December 23, 2024, ensured by guarantor set forth in the agreement.

The loan is classified as financial liability and is measured at its amortized cost, that is, plus interest proportional to the period lapsed (on a *pro-rata temporis* basis).

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The Company has a stand-by letter of credit in the amount of R\$17,000 expiring on December 23, 2024, whose guarantor is a key management person, signed as guarantee to the loan mentioned above, taken on January 11, 2021.

The loan was taken to modernize the production facility to adapt it to the changing trend in the consumption of the Company's products. The total loan balance on September 30, 2023 is R\$5,934.

Modality – domestic currency	Charges	Repayment	Parent Company and Consolidated	
			Current	Non-current
CCB – Bank Credit Note	CDI + 2.75%	Monthly	4,748	1,186

The maturity schedule of liabilities on September 30, 2023 is as follows:

12-month period ended	Parent Company and Consolidated R\$
September 2024	4,748
September 2025	1,186
Total payable	5,934

Changes in loans are shown below:

	Parent Company	
	9/30/2023	12/31/2022
Balance at start of period	10,008	14,747
Payment of principal	(3,953)	(4,744)
Interest appropriation	913	1,737
Payment of interest	(1,034)	(1,732)
Balance at end of period	5,934	10,008

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 a lease agreement for a store, entered into with a third party, which is 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%

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Changes in lease liabilities are as follows:

Consolidated

Balance on December 31, 2022	-
Addition	9,915
Interest recognized and paid	(273)
Payments	(712)
Exchange variation	168
Balance on September 30, 2023	9,098
Lease agreements payable	2023
Current liabilities	1,461
Non-current liabilities	7,637
Interest expenses for the year	273

17. Provisions

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

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

a) 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 and Consolidated	
	9/30/2023	12/31/2022
Provision for labor risks	979	798
Provision for tax risks	-	788
Provision for civil risks	4,121	4,251
	5,100	5,837

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

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	
	9/30/2023	12/31/2022
Labor lawsuits	284	248
Tax lawsuits	3,674	3,010
Civil lawsuits	5,997	4,360
	9,955	7,618

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

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

Labor: The labor lawsuits assessed by the management jointly with its legal advisors as having possible chances of loss refer to actions filed by former employees of the Company related to overtime. The changes in provision for labor, tax and civil risks are as follows:

	Parent Company and Consolidated	
	9/30/2023	12/31/2022
Balance at start of year	5,837	6,700
Additions	1,564	1,850
Recoveries / realizations	(2,301)	(2,713)
Balance at end of year	5,100	5,837

b) Judicial deposits

The Company maintains judicial deposits linked to several tax, labor and civil lawsuits, as follows:

	Parent Company		Consolidated	
	9/30/2023	12/31/2022	9/30/2023	12/31/2022
Tax judicial deposits	-	534	-	534
Civil judicial deposits	487	530	487	530
	487	1,064	487	1,064

c) Provision for termination of commercial relation with resellers

The Company recorded provision to cover obligations assumed on orders taken from consumers that were pending delivery and assembling by resellers. The changes in the provision are as follows:

	Parent and Consolidated	
	9/30/2023	12/31/2022
Balance at start of year	203	486
Additions	-	-
Realizations	(87)	(283)
Balance at end of year	116	203

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18. Contractual Obligations

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

	Parent Company		Consolidated	
	9/30/2023	12/31/2022	9/30/2023	12/31/2022
Amounts in R\$ thousand	51,169	38,099	59,173	42,437

19. Other liabilities

	Parent Company		Consolidated	
	9/30/2023	12/31/2022	9/30/2023	12/31/2022
Other liabilities – current:				
Other provisions – (*)	917	3,026	1,611	3,026
Rent payable (**)	478	447	478	447
Other liabilities	385	90	414	113
	1,780	3,563	2,490	3,586
Other liabilities – non-current:				
Rent payable (**)	1,004	1,353	1,004	1,353
	1,004	1,353	1,004	1,353

(*) Consists of provisions, fees, marketing and advisory costs.

(**) Upon the application of CPC 06 (R2), the Company evaluated its portfolio of agreements, and 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\$321 (R\$466 on December 31, 2022).

20. Shareholders' equity**a) Capital stock**

The capital stock of the Company is R\$147,000 on September 30, 2023 and December 31, 2022, divided into 66,086,364 registered common shares without par value.

b) Profit retention and reservesLegal reserve

Recorded based on 5% of net income from the fiscal year, limited to 20% of the paid-in capital. On September 30, 2023, the balance in the reserve is R\$4,585.

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\$36,809, 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.

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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.

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 September 30, 2023 and 2022, 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:

	Parent Company and Consolidated			
	07/01/23 to 09/30/23	01/01/23 to 09/30/23	07/01/22 to 09/30/22	01/01/22 to 09/30/22
Net income for the period	3,921	8,658	7,360	27,986
Weighted average of outstanding common shares (in thousands)	66,086	66,086	66,086	66,086
Basic earnings / (loss) per share (R\$)	0.05933	0.13101	0.11137	0.42348

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			
	07/01/23 to 09/30/23	01/01/23 to 09/30/23	07/01/22 to 09/30/22	01/01/22 to 09/30/22
Gross revenue from sales	69,501	191,076	79,208	222,408
IPI on sales	(1,834)	(5,151)	(2,113)	(6,853)
Gross revenue from sales (-) IPI	67,667	185,925	77,095	215,555
ICMS on sales	(6,335)	(17,910)	(7,532)	(22,028)
Other taxes on sales (PIS/COFINS)	(4,643)	(13,032)	(5,370)	(15,292)
Sales returns	(117)	(299)	(95)	(454)
Present value adjustment (AVP)	(920)	(2,766)	(822)	(1,891)
	55,652	151,918	63,276	175,890

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	Consolidated			
	07/01/23 to 09/30/23	01/01/23 to 09/30/23	07/01/22 to 09/30/22	01/01/22 to 09/30/22
Gross revenue from sales	72,483	197,075	81,770	229,235
IPI on sales	(1,834)	(5,151)	(2,113)	(6,853)
Gross revenue from sales (-) IPI	70,649	191,924	79,657	222,382
ICMS on sales	(6,335)	(17,913)	(7,532)	(22,035)
Other taxes on sales (PIS/COFINS)	(4,643)	(13,034)	(5,370)	(15,297)
Sales returns	(117)	(299)	(95)	(454)
Present value adjustment (AVP)	(755)	(2,152)	(822)	(1,891)
	58,799	158,526	65,838	182,705

22. Expenses by function and nature

	Parent Company			
	07/01/23 to 09/30/23	01/01/23 to 09/30/23	07/01/22 to 09/30/22	01/01/22 to 09/30/22
Expenses by function				
Cost of goods sold and/or services	(34,962)	(99,837)	(39,661)	(115,171)
Selling expenses	(11,210)	(29,821)	(12,116)	(29,952)
Administrative expenses	(4,885)	(13,640)	(4,786)	(13,779)
	(51,057)	(143,298)	(56,563)	(158,902)
Expenses by nature				
Input expenses	(23,702)	(68,283)	(28,905)	(84,499)
Personnel expenses	(13,803)	(40,583)	(12,565)	(36,826)
Third-party service expenses	(4,248)	(11,839)	(4,769)	(12,590)
Expenses with civil lawsuits	(362)	(889)	(376)	(1,283)
Depreciation and amortization expenses	(2,061)	(5,840)	(2,424)	(7,404)
Advertising expenses	(2,535)	(7,214)	(2,877)	(5,406)
Expenses / (Reversal) with provisions	(30)	2,386	(109)	828
Travel expenses	(1,306)	(2,956)	(1,061)	(2,618)
Electric power expenses	(942)	(2,724)	(981)	(2,835)
Expenses with commissions	(824)	(2,575)	(1,454)	(3,691)
Other expenses	(1,244)	(2,781)	(1,042)	(2,578)
	(51,057)	(143,298)	(56,563)	(158,902)

	Consolidated			
	07/01/23 to 09/30/23	01/01/23 to 09/30/23	07/01/22 to 09/30/22	01/01/22 to 09/30/22
Expenses by function				
Cost of goods sold and/or services	(36,655)	(103,251)	(41,918)	(120,439)
Selling expenses	(14,080)	(37,097)	(13,383)	(33,361)
Administrative expenses	(4,885)	(13,640)	(4,786)	(13,779)
	(55,620)	(153,988)	(60,087)	(167,579)
Expenses by nature				
Input expenses	(24,126)	(68,409)	(30,160)	(87,585)
Personnel expenses	(15,119)	(44,199)	(13,270)	(40,810)
Third-party service expenses	(5,389)	(16,089)	(6,306)	(15,430)
Expenses with civil lawsuits	(362)	(889)	(376)	(1,283)
Depreciation and amortization expenses	(2,220)	(6,298)	(2,426)	(7,410)
Advertising expenses	(2,535)	(7,234)	(2,877)	(5,455)
Expenses / (Reversal) with provisions	(470)	2,692	(354)	1,662
Travel expenses	(1,462)	(3,337)	(1,112)	(2,869)
Electric power expenses	(974)	(2,793)	(984)	(2,842)
Expenses with commissions	(874)	(2,316)	(974)	(2,428)
Other expenses	(2,089)	(5,116)	(1,248)	(3,129)
	(55,620)	(153,988)	(60,087)	(167,579)

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23. Other operating revenues

	Parent Company			
	07/01/23 to 09/30/23	01/01/23 to 09/30/23	07/01/22 to 09/30/22	01/01/22 to 09/30/22
Bank premium (*)	79	259	226	538
Gain from sale of property, plant and equipment	936	937	21	58
Other operating revenues (**)	669	1,880	1,067	9,126
Other operating revenues	1,684	3,076	1,314	9,722

	Consolidated			
	07/01/23 to 09/30/23	01/01/23 to 09/30/23	07/01/22 to 09/30/22	01/01/22 to 09/30/22
Bank premium (*)	79	259	226	538
Gain from sale of property, plant and equipment	936	937	21	58
Other operating revenues (**)	673	1,896	1,071	9,154
Other operating revenues	1,688	3,092	1,318	9,750

(*) 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 the lawsuit related to the exclusion of PIS and COFINS calculation base, whose final and unappealable decision was handed over in 1Q22.

24. Financial income (expense)

	Parent Company			
	07/01/23 to 09/30/23	01/01/23 to 09/30/23	07/01/22 to 09/30/22	01/01/22 to 09/30/22
Financial expenses				
IOF charge and bank fees	(30)	(112)	(48)	(141)
Loans and financing	(235)	(913)	(466)	(1,345)
Exchange variation expenses	(282)	(1,435)	(382)	(2,306)
Present value adjustment (AVP)	(543)	(1,741)	(507)	(1,121)
Discounts granted	-	(3)	(6)	(7)
Other financial expenses	(102)	(216)	(54)	(148)
	(1,192)	(4,420)	(1,463)	(5,068)

Financial income				
Interest income	83	412	185	809
Yield from short-term investments	470	1,681	967	4,004
Exchange variation income	682	1,502	830	2,716
Present value adjustment (AVP)	1,379	3,860	1,121	2,828
Discounts obtained	14	59	36	90
Other financial income	66	569	807	2,718
	2,694	8,083	3,946	13,165
Net financial result	1,502	3,663	2,483	8,097

	Consolidated			
	07/01/23 to 09/30/23	01/01/23 to 09/30/23	07/01/22 to 09/30/22	01/01/22 to 09/30/22
Financial expenses				
IOF charge and bank fees	(56)	(146)	(51)	(150)
Loans and financing	(235)	(913)	(466)	(1,345)
Exchange variation expenses	(282)	(1,435)	(382)	(2,306)
Present value adjustment (AVP)	(543)	(1,741)	(507)	(1,121)
Discounts granted	-	(3)	(6)	(7)
Other financial expenses	(99)	(216)	(54)	(148)

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	(1,215)	(4,454)	(1,466)	(5,077)
Financial income				
Interest income	125	538	229	923
Yield from short-term investments	468	1,675	964	3,998
Exchange variation income	682	1,502	830	2,716
Present value adjustment (AVP)	1,379	3,860	1,121	2,828
Discounts obtained	15	64	36	99
Other financial income	62	569	807	2,718
	2,731	8,208	3,987	13,282
Net financial result	1,516	3,754	2,521	8,205

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 September 30, 2023 and the fiscal year ended December 31, 2022, the Company conducted the following transactions with related parties:

	Term	Parent Company				Consolidated			
		Assets/Liabilities		Profit or Loss		Assets/Liabilities		Profit or Loss	
		9/30/2023	12/31/2022	9/30/2023	9/30/2022	9/30/2023	12/31/2022	9/30/2023	9/30/2022
Subsidiaries									
Unicasa Holding, LLC									
Trade receivables	90 days	5,400	1,605						
Sale of furniture		-	-	6,411	3,623	-	-	-	-
Commission expenses		-	-	(387)	(1,263)	-	-	-	-
Unicasa Comércio de Móveis Ltda.									
Sales of furniture		-	-	1	23	-	-	-	-
Controlled by shareholders of Unicasa Indústria de Móveis S.A.									
Even Construtora e Incorporadora S.A.									
Trade receivables	30 days	3	4,310	-	-	3	4,310	-	-
Advances from customers		-	-					445	11,564
Sales of furniture		-	-	445	11,564	-	-		
Telasul Indústria de Móveis S.A.									
Resale of items		-	-	-	1	-	-	-	1
Related persons and key management professionals									
Trade receivables	45 days	20	-	-	-	20	-	-	-
Sales of furniture		-	-	177	38	-	-	177	38
		5,423	5,915	6,647	13,986	23	4,310	622	11,603

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.

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Management Compensation

The Company paid its managers (Statutory Board of Executive Officers and Board of Directors) total compensation in the amount of R\$2,191 in the period ended September 30, 2023 (R\$2,638 on December 31, 2022). The Company does not offer to its key personnel compensation benefits in the following categories: (i) post-employment benefits; (ii) long-term benefit; (iii) employment termination benefit; and (iv) share-based compensation.

26. Financial Instruments

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

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 September 30, 2023 and December 31, 2022, are shown below:

	Parent Company		Consolidated	
	9/30/2023	12/31/2022	9/30/2023	12/31/2022
Financial assets				
Cash and cash equivalents (Note 3)	26,496	18,531	29,913	23,528
Financial investments (Note 4)	8,648	8,156	8,648	8,156
Trade accounts receivable (Note 5)	42,193	41,944	38,900	43,889
Loans granted (Note 8)	1,824	1,299	1,824	1,299
Other assets (Note 10)	4,746	8,176	9,450	11,410
Financial liabilities				
Loans and financing (Note 15)	(5,934)	(10,008)	(5,934)	(10,008)
Leases payable (Note 16)	-	-	(9,098)	-
Trade accounts payable	(9,950)	(3,614)	(10,702)	(8,144)
Interest on equity (Note 20)	-	(10,617)	-	(10,617)
Contractual obligations (Note 18)	(51,169)	(38,099)	(59,173)	(42,437)
Other current and non-current liabilities (Note 19)	(2,784)	(4,916)	(3,494)	(4,939)
Net financial instruments	14,070	10,852	(334)	12,137

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 implementing 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,

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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.

The Company's main exposure is loans receivable. The Company has neither conducted loan operations or their payments, nor registered previous balances in the reporting periods. The Company uses shareholder's equity to finance its operating and investing activities and dividend payment. Thus, this risk is mitigated in the Company's transactions.

II. Exchange risksCash and accounts receivable in foreign currency

On September 30, 2023, the Company had cash in foreign currency of EUR 5 (R\$31) and balance of accounts receivable from exports equivalent to USD1,951 (USD1,467 on December 31, 2022).

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 September 30, 2023. 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)	1,951	9,756	5.00	-
Possible scenario - 25%	1,951	7,317	3.75	(2,439)
Possible scenario 50%	1,951	4,878	2.50	(4,878)

Trade payables in foreign currency

	Reference amounts			Impacts on income before taxation
	Balance of accounts payable - EURO	Balance of accounts payable - R\$	Euro rate	
Probable scenario (book value)	610	3,235	5.30	-
Possible scenario - 25%	610	4,041	6.63	(806)
Possible scenario 50%	610	4,850	7.95	(1,615)

UNICASA INDÚSTRIA DE MÓVEIS S.A.

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

- **Market risk**--Continued

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.

- **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 September 30, 2023, the Company had 32 clients (34 clients on December 31, 2022), representing 50.30% (50.18% on December 31, 2022) 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 consolidated financial liability on September 30, 2023 consisted of trade payables amounting to R\$9,951, of which R\$6,628 falling due in up to 90 days. The Company has only one loan and financing facility contracted and, accordingly, effects of future interest are virtually nonexistent.

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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 September 30, 2023 and fiscal year ended December 31, 2022.

The financial leverage ratio is shown below:

	Parent Company		Consolidated	
	9/30/2023	12/31/2022	9/30/2023	12/31/2022
Loans and financing	5,934	10,008	5,934	10,008
Leases payable	-	-	9,098	-
Trade payables	9,950	3,614	10,702	8,144
(-) Cash and cash equivalents	(26,496)	(18,531)	(29,913)	(23,528)
(-) Financial investments	(8,648)	(8,156)	(8,648)	(8,156)
Surplus cash/net debt	(19,260)	(13,065)	12,827	(13,532)
Shareholders' equity	197,009	188,732	197,009	188,732
Financial leverage ratio	-	-	6.51%	-

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	2022	2023	<u>BRL</u>	220,000
Loss of profits	2022	2023	<u>BRL</u>	18,447
General civil liability				
National	2022	2023	<u>BRL</u>	9,000
Foreign products overall	2022	2023	<u>BRL</u>	50,000
Civil liability for management – D&O	2022	2023	<u>BRL</u>	20,000

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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 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, broken down by brand and sales channel:

	Consolidated			
	07/01/23 to 09/30/23	01/01/23 to 09/30/23	07/01/22 to 09/30/22	01/01/22 to 09/30/22
Domestic market				
Exclusive stores	48,646	133,969	43,971	91,130
Multibrand stores	5,410	17,013	8,902	18,040
Unicasa Corporate	3,534	10,422	7,219	14,689
Other revenues	481	1,297	625	1,405
	58,071	162,701	60,717	125,264
Export market	12,578	29,223	10,036	17,461
Total gross revenue from sales	70,649	191,924	70,753	142,725

30. Subsequent event

According to the Material Fact notice disclosed on September 12, 2023, the Company obtained approval for financing from Financiadora de Estudos e Projetos (FINEP) to fund the investments announced in the fourth quarter of 2021. The amount financed is R\$66,056,000.00, with interest of TR + 3.3% p.a., grace period of 24 months and repayment in 97 monthly installments. The amount financed will be released in three annual tranches, with the first tranche of R\$49,228,047.02 released on October 30, 2023.

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 September 30, 2023, comprising the balance sheet as of September 30, 2023, and the respective interim statements of income and of comprehensive income for the three- and nine-month periods then ended, and of changes in equity and of cash flows for the nine-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 on the interim information

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 nine-month period ended September 30, 2023, 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, November 13, 2023

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

Rafael Biedermann Mariante
Accountant CRC 1SP243373/O-0

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

Opinion of the Audit Committee

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

Internal Auditors

Internal Auditors presented to the Committee the risks identified during their internal audit work in 2023, and the action plan proposed by the management to minimize such risks.

External Auditors:

The External Auditors presented to the Committee their opinion on the Financial Statements of the Third Quarter of 2023 and the Key Audit Matters.

Financial Statements

The Audit Committee examined the Financial Statements and Notes prepared by Management and reviewed by External Audit for the Third Quarter of 2023, affirming that all significant information is registered and is in accordance with applicable regulations.

Conclusion

The Audit Committee of Unicasa, considering its responsibilities and natural limitations given the scope of its activities, as well as the decisions and responsibilities of other Management bodies, considers that the Financial Statements present fairly, in all material respects, the equity and financial position of Unicasa Indústria de Móveis S.A. in the Third Quarter of 2023.

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 year ended September 30, 2023, authorizing their conclusion on this date.

Bento Gonçalves, November 13, 2023.

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 year ended September 30, 2023, issued on this date.

Bento Gonçalves, November 13, 2023.

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