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Company Information / Capital Breakdown

Number of Shares (units)	Current Quarter 9/30/2023
Paid-in Capital	
Common	66,086,364
Preferred	66,086,364
Total	132,172,728
Treasury Shares	
Common	0
Preferred	0
Total	0

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

Code	Description	Current quarter 9/30/2024	Previous year 12/31/2023
1	Total Assets	338,765	315,647
1.01	Current Assets	110,649	121,388
1.01.01	Cash and Cash Equivalents	18,612	23,989
1.01.02	Financial Investments	23,186	33,478
1.01.02.03	Financial Investments Stated at Amortized Cost	23,186	33,478
1.01.03	Accounts Receivable	32,871	24,822
1.01.03.01	Accounts Receivable from Clients	32,871	24,822
1.01.04	Inventories	24,983	27,183
1.01.06	Recoverable Taxes	5,512	4,283
1.01.06.01	Current Recoverable Taxes	5,512	4,283
1.01.08	Other Current Assets	5,485	7,633
1.01.08.03	Other	5,485	7,633
1.01.08.03.01	Advances and Prepayments	329	864
1.01.08.03.02	Loans Granted	904	1,549
1.01.08.03.03	Prepaid Expenses	4,252	5,220
1.02	Non-Current Assets	228,116	194,259
1.02.01	Long-Term Assets	26,597	27,013
1.02.01.03	Financial Investments Measured at Amortized Cost	11,069	10,195
1.02.01.04	Accounts Receivable	12,645	13,611
1.02.01.04.01	Accounts Receivable from Clients	12,645	13,611
1.02.01.07	Deferred Taxes	0	416
1.02.01.07.01	Deferred Income Tax and Social Contribution	0	416
1.02.01.10	Other Non-Current Assets	2,883	2,791
1.02.01.10.01	Non-current Assets for Sale	2,377	1,597
1.02.01.10.03	Recoverable Taxes	0	219
1.02.01.10.04	Judicial Deposits	459	575
1.02.01.10.05	Loans Granted	0	352
1.02.01.10.06	Other Assets	47	48
1.02.02	Investments	27,695	8,553
1.02.02.01	Equity Interest	27,695	8,553
1.02.02.01.02	Interest in Subsidiaries	27,675	8,533
1.02.02.01.04	Other Investments	20	20
1.02.03	Property, Plant and Equipment	171,081	156,628
1.02.03.01	Property, Plant and Equipment in Use	87,683	91,254
1.02.03.03	Property, Plant and Equipment in Progress	83,398	65,374
1.02.04	Intangible Assets	2,743	2,065
1.02.04.01	Intangible Assets	2,743	2,065
1.02.04.01.02	Intangible Assets in Use	2,743	2,065

Parent Company Financial Statements / Balance Sheet – Liabilities

(In thousands of R\$)

Code	Description	Current quarter 9/30/2024	Previous year 12/31/2023
2	Total Liabilities	338,765	315,647
2.01	Current Liabilities	63,250	70,036
2.01.01	Payroll and Related Charges	9,116	5,173
2.01.01.01	Social Charges	1,846	1,251
2.01.01.02	Labor Liabilities	7,270	3,922
2.01.02	Trade Payables	11,436	6,255
2.01.02.01	Domestic Suppliers	6,884	2,932
2.01.02.02	Foreign Suppliers	4,552	3,323
2.01.03	Tax Liabilities	2,394	1,724
2.01.03.01	Federal Tax Liabilities	1,654	1,279
2.01.03.01.02	Other Tax and Federal Liabilities	1,654	1,279
2.01.03.02	State Tax Liabilities	733	426
2.01.03.03	Municipal Tax Liabilities	7	19
2.01.04	Loans and Financing	642	4,749
2.01.04.01	Loans and Financing	642	4,749
2.01.05	Other Liabilities	39,662	52,028
2.01.05.02	Other	39,662	52,028
2.01.05.02.01	Dividends and Interest on Equity Payable	0	11,672
2.01.05.02.04	Contractual Obligations	38,341	37,474
2.01.05.02.05	Other Current Liabilities	1,321	2,882
2.01.06	Provisions	0	107
2.01.06.02	Other Provisions	0	107
2.01.06.02.04	Provision for Termination of Commercial Relationship with Reseller	0	107
2.02	Non-Current Liabilities	78,464	55,616
2.02.01	Loans and Financing	72,200	49,228
2.02.01.01	Loans and Financing	72,200	49,228
2.02.02	Other Liabilities	505	1,277
2.02.02.02	Other	505	1,277
2.02.02.02.06	Other Non-Current Liabilities	505	1,277
2.02.03	Deferred Taxes	1,501	0
2.02.03.01	Deferred Income Tax and Social Contribution	1,501	0
2.02.04	Provisions	4,258	5,111
2.02.04.01	Provisions for Tax, Social Security, Labor and Civil Liabilities	4,258	5,111
2.02.04.01.02	Provisions for Social Security and Labor Liabilities	242	974
2.02.04.01.04	Provisions for Civil Liabilities	4,016	4,137

Parent Company Financial Statements / Balance Sheet – Liabilities

(In thousands of R\$)

Code	Description	Current quarter 9/30/2024	Previous year 12/31/2023
2.03	Equity	197,051	189,995
2.03.01	Paid-in Capital	147,000	147,000
2.03.04	Profit Reserves	43,284	43,284
2.03.04.01	Legal reserve	5,343	5,343
2.03.04.10	Expansion Reserve	37,941	37,941
2.03.05	Retained Earnings/Accumulated Losses	6,224	0
2.03.07	Accumulated Conversion Adjustments	543	-289

(A FREE TRANSLATION OF THE ORIGINAL IN PORTUGUESE)

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

Version: 1

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

Code	Description	Current quarter	YTD current year	Same quarter of	YTD previous year
		7/1/2024 to 9/30/2024	1/1/2024 to 9/30/2024	previous year 7/1/2023 to 9/30/2023	1/1/2023 to 9/30/2023
3.01	Income from Sale of Goods and/or Services	52,063	148,217	55,652	151,918
3.02	Cost of Goods Sold and/or Services	-34,371	-94,480	-34,962	-99,837
3.03	Gross Profit	17,692	53,737	20,690	52,081
3.04	Operating Expenses/Income	-16,829	-48,175	-15,614	-43,610
3.04.01	Selling Expenses	-11,272	-30,393	-11,210	-29,821
3.04.02	General and Administrative Expenses	-4,490	-13,299	-4,885	-13,640
3.04.04	Other Operating Income	681	1,593	1,684	3,076
3.04.05	Other Operating Expenses	-331	-909	-16	-155
3.04.06	Equity Income (Loss)	-1,417	-5,167	-1,187	-3,070
3.05	Earnings Before Financial Result and Taxes	863	5,562	5,076	8,471
3.06	Financial Result	149	4,906	1,502	3,663
3.06.01	Financial Income	3,025	10,627	2,694	8,083
3.06.02	Financial Expenses	-2,876	-5,721	-1,192	-4,420
3.07	Earnings Before Income Taxes	1,012	10,468	6,578	12,134
3.08	Income Tax and Social Contribution on Income	-821	-4,244	-2,657	-3,476
3.08.01	Current	-546	-2,328	-1,651	-1,425
3.08.02	Deferred	-275	-1,916	-1,006	-2,051
3.09	Net Income (Loss) from Continuing Operations	191	6,224	3,921	8,658
3.11	Net Income (Loss) for the Period	191	6,224	3,921	8,658
3.99	Earnings per Share - (R\$/Share)				
3.99.01	Basic Earnings per Share				
3.99.01.01	Common	0.00289	0.09418	0.05933	0.13101
3.99.02	Diluted Earnings per Share				
3.99.02.01	Common	0.00289	0.09418	0.05933	0.13101

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

Version: 1

Parent Company Financial Statements / Statement of Comprehensive Income

(In thousands of R\$)

Code	Description	Current quarter 7/1/2024 to 9/30/2024	YTD current year 1/1/2024 to 9/30/2024	Same quarter of previous year 7/1/2023 to 9/30/2023	YTD previous year 1/1/2023 to 9/30/2023
4.01	Net Income for the Period	191	6,224	3,921	8,658
4.02	Other Comprehensive Income	-210	832	-325	-43
4.03	Comprehensive Income (Loss) for the Period	-19	7,056	3,596	8,615

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

Code	Description	YTD current year 1/1/2024 to 9/30/2024	YTD previous year 1/1/2023 to 9/30/2023
6.01	Net Cash from Operating Activities	25,707	52,916
6.01.01	Cash Provided by Operations	23,669	19,350
6.01.01.01	Net Income for the Period	6,224	8,658
6.01.01.02	Depreciation and Amortization	6,268	5,840
6.01.01.03	Exchange Variation – Trade Receivables	-1,234	-54
6.01.01.04	Exchange Variation – Trade Payables	532	-16
6.01.01.06	Provision for Labor, Tax, Civil and Termination of Commercial Relationship Risks	-960	824
6.01.01.07	Provision for Obsolescence	604	89
6.01.01.08	Allowance for Doubtful Accounts	-16	-1,641
6.01.01.10	Other Provisions	-918	-2,122
6.01.01.11	Income Tax and Social Contribution	4,244	3,475
6.01.01.12	Interest on Loans	2,153	913
6.01.01.14	Disposal of Property, Plant and Equipment and Intangible Assets	1,605	314
6.01.01.15	Equity Income (Loss)	5,167	3,070
6.01.02	Changes in Assets and Liabilities	2,038	33,566
6.01.02.01	Trade Receivables	-5,833	1,446
6.01.02.02	Inventories	1,596	5,609
6.01.02.03	Taxes Recoverable	-1,010	1,978
6.01.02.05	Loans Granted	997	-525
6.01.02.08	Other Current and Non-Current Assets	679	4,007
6.01.02.09	Non-Current Assets Held for Sale	-780	0
6.01.02.11	Tax Liabilities	412	1,393
6.01.02.14	Trade Payables	4,649	6,352
6.01.02.15	Contractual Liabilities	521	13,070
6.01.02.17	Other Current and Non-Current Liabilities	2,878	2,258
6.01.02.18	Income Tax and Social Contribution Payment	-2,071	-2,022
6.02	Net Cash Provided by (Used in) Investing Activities	-37,065	-29,347
6.02.01	Financial Investments	9,418	-492
6.02.02	Investments in Subsidiary	-6,407	-3,578
6.02.04	Acquisition of Property, Plant and Equipment	-21,965	-24,625
6.02.05	Acquisition of Intangible Assets	-1,041	-652
6.02.06	Advances for Future Capital Increase	-17,070	0
6.03	Net Cash from Financing Activities	5,981	-15,604
6.03.03	New Loans	23,536	0
6.03.04	Payment of Loans	-3,584	-3,953
6.03.05	Payment of Interest on Equity	-11,672	-10,617
6.03.08	Payment of Interest on Loans	-2,299	-1,034
6.05	Increase (Decrease) in Cash and Cash Equivalents	-5,377	7,965
6.05.01	Cash and Cash Equivalents at the Beginning of the Period	23,989	18,531
6.05.02	Cash and Cash Equivalents at the End of the Period	18,612	26,496

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Version: 1

Parent Company Financial Statements / Statement of Changes in Equity – 1/1/2024 to 9/30/2024

(In thousands of R\$)

Code	Description	Paid-In Capital	Capital Reserves, Options Granted and Treasury Shares	Income Reserve	Retained Earnings or Accumulated Losses	Other Comprehensive Income	Equity
5.01	Opening Balances	147,000	0	43,284	0	-289	189,995
5.02	Prior-year Adjustments	0	0	0	0	0	0
5.03	Adjusted Opening Balances	147,000	0	43,284	0	-289	189,995
5.04	Capital Transactions with Partners	0	0	0	0	0	0
5.05	Total Comprehensive Income (Loss)	0	0	0	6,224	832	7,056
5.05.01	Net Income for the Period	0	0	0	6,224	0	6,224
5.05.02	Other Comprehensive Income (Loss)	0	0	0	0	832	832
5.05.02.04	Conversion Adjustments in the Period	0	0	0	0	832	832
5.06	Internal Changes in Equity	0	0	0	0	0	0
5.07	Closing Balances	147,000	0	43,284	6,224	543	197,051

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ITR – Quarterly Information – September 30, 2024 - 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
5.02	Prior-year Adjustments	0	0	0	0	0	0
5.03	Adjusted Opening Balances	147,000	0	41,394	0	338	188,732
5.04	Capital Transactions with Partners	0	0	0	0	0	0
5.05	Total Comprehensive Income (Loss)	0	0	0	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	0	0	0	0	-381	-381
5.06	Internal Changes in Equity	0	0	0	0	0	0
5.07	Closing Balances	147,000	0	41,394	8,658	-43	197,009

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

Code	Description	YTD current year 1/1/2024 to 9/30/2024	YTD previous year 1/1/2023 to 9/30/2023
7.01	Income	181,920	190,704
7.01.01	Sales of Goods, Products and Services	181,270	188,011
7.01.02	Other Income	650	2,841
7.01.04	Reversal of/Allowance for Doubtful Accounts	0	-148
7.02	Inputs Acquired from Third Parties	-109,770	-115,982
7.02.01	Cost of Products Sold and Services Rendered	-76,374	-83,398
7.02.02	Supplies, Electricity, Outsourced Services and Others	-29,213	-28,897
7.02.03	Loss/Recovery of Asset Values	-605	-89
7.02.04	Other	-3,578	-3,598
7.03	Gross Value Added	72,150	74,722
7.04	Retentions	-6,268	-5,841
7.04.01	Depreciation, Amortization and Depletion	-6,268	-5,841
7.05	Net Added Value Produced	65,882	68,881
7.06	Added Value from Transfers	5,703	5,152
7.06.01	Equity Income (Loss)	-5,167	-3,070
7.06.02	Financial Income	10,870	8,222
7.07	Total Value Added to Distribute	71,585	74,033
7.08	Distribution of Added Value	71,585	74,033
7.08.01	Personnel	32,403	32,228
7.08.01.01	Direct Compensation	26,243	25,998
7.08.01.02	Benefits	3,931	3,968
7.08.01.03	F.G.T.S. (Government Severance Fund)	2,229	2,262
7.08.02	Taxes, Fees and Contributions	27,904	29,273
7.08.02.01	Federal	19,558	19,241
7.08.02.02	State	8,294	9,989
7.08.02.03	Municipal	52	43
7.08.03	Remuneration of Loan Capital	5,054	3,874
7.08.03.01	Interest	2,153	913
7.08.03.02	Rentals	610	578
7.08.03.03	Other	2,291	2,383
7.08.04	Remuneration of Own Capital	6,224	8,658
7.08.04.03	Accumulated Losses/Retained Earnings in the Period	6,224	8,658

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

Code	Description	Current quarter 9/30/2024	Previous year 12/31/2023
1	Total Assets	371,540	349,181
1.01	Current Assets	108,900	122,833
1.01.01	Cash and cash equivalents	22,063	26,100
1.01.02	Financial Investments	23,186	33,478
1.01.02.03	Financial Investments Stated at Amortized Cost	23,186	33,478
1.01.03	Accounts Receivable	24,547	20,163
1.01.03.01	Trade Receivables	24,547	20,163
1.01.04	Inventories	25,540	27,640
1.01.06	Recoverable Taxes	5,539	6,434
1.01.06.01	Current Recoverable Taxes	5,539	6,434
1.01.08	Other Current Assets	8,025	9,018
1.01.08.03	Other	8,025	9,018
1.01.08.03.01	Advances and Prepayments	1,825	1,494
1.01.08.03.02	Loans Granted	904	1,549
1.01.08.03.03	Prepaid Expenses	5,296	5,975
1.02	Non-Current Assets	262,640	226,348
1.02.01	Long-Term Assets	35,801	33,143
1.02.01.03	Financial Investments Measured at Amortized Cost	11,069	10,195
1.02.01.04	Accounts Receivable	12,645	13,611
1.02.01.04.01	Trade Receivables	12,645	13,611
1.02.01.07	Deferred Taxes	5,926	3,458
1.02.01.07.01	Deferred Income Tax and Social Contribution	5,926	3,458
1.02.01.10	Other Non-Current Assets	6,161	5,879
1.02.01.10.01	Non-current Assets for Sale	2,377	1,597
1.02.01.10.03	Recoverable Taxes	0	219
1.02.01.10.04	Judicial Deposits	459	575
1.02.01.10.05	Loans Granted	0	352
1.02.01.10.06	Other Assets	3,325	3,136
1.02.02	Investments	20	20
1.02.02.01	Ownership Interest	20	20
1.02.02.01.05	Other Investments	20	20
1.02.03	Property, Plant and Equipment	221,899	188,746
1.02.03.01	Property, Plant and Equipment in Use	136,859	65,374
1.02.03.03	Property, Plant and Equipment in Progress	85,040	123,372
1.02.04	Intangible Assets	4,920	4,439
1.02.04.01	Intangible Assets	4,920	4,439
1.02.04.01.02	Intangible Assets in Use	4,920	4,439

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

Code	Description	Current quarter 9/30/2024	Previous year 12/31/2023
2	Total Liabilities	371,540	349,181
2.01	Current Liabilities	74,732	83,281
2.01.01	Payroll and Related Charges	9,125	5,233
2.01.01.01	Payroll Charges	1,855	1,264
2.01.01.02	Labor Charges	7,270	3,969
2.01.02	Trade Payables	11,739	6,554
2.01.02.01	Domestic Suppliers	7,187	3,231
2.01.02.02	Foreign Suppliers	4,552	3,323
2.01.03	Tax Liabilities	2,468	1,743
2.01.03.01	Federal Tax Liabilities	1,654	1,281
2.01.03.01.02	Other Tax and Federal Liabilities	1,654	1,281
2.01.03.02	State Tax Liabilities	807	443
2.01.03.03	Municipal Tax Liabilities	7	19
2.01.04	Loans and Financing	4,378	7,888
2.01.04.01	Loans and Financing	642	4,749
2.01.04.03	Lease Financing	3,736	3,139
2.01.05	Other Liabilities	47,022	61,756
2.01.05.02	Other	47,022	61,756
2.01.05.02.01	Dividends and Interest on Equity Payable	0	11,672
2.01.05.02.04	Contractual Obligations	45,158	46,846
2.01.05.02.05	Other Current Liabilities	1,864	3,238
2.01.06	Provisions	0	107
2.01.06.02	Other Provisions	0	107
2.01.06.02.04	Provision for Termination of Commercial Agreement	0	107
2.02	Non-Current Liabilities	99,757	75,905
2.02.01	Loans and Financing	93,493	69,930
2.02.01.01	Loans and Financing	72,200	49,228
2.02.01.03	Lease Financing	21,293	20,702
2.02.02	Other Liabilities	505	864
2.02.02.02	Other	505	864
2.02.02.02.06	Other Non-Current Liabilities	505	864
2.02.02.03	Deferred Taxes	1,501	0
2.02.03.01	Deferred Income Tax and Social Contribution	1,501	0
2.02.04	Provisions	4,258	5,111
2.02.04.01	Provisions for Tax, Social Security, Labor and Civil Liabilities	4,258	5,111
2.02.04.01.02	Provisions for Social Security and Labor Liabilities	242	974
2.02.04.01.04	Provisions for Civil Liabilities	4,016	4,137

Consolidated Financial Statements / Balance Sheet – Liabilities

(In thousands of R\$)

Code	Description	Current quarter 9/30/2024	Previous year 12/31/2023
2.03	Consolidated Equity	197,051	189,995
2.03.01	Paid-in Capital	147,000	147,000
2.03.04	Profit Reserves	43,284	43,284
2.03.04.01	Legal Reserve	5,343	5,343
2.03.04.10	Expansion Reserve	37,941	37,941
2.03.05	Retained Earnings/Accumulated Losses	6,224	0
2.03.07	Accumulated Conversion Adjustments	543	-289

(A FREE TRANSLATION OF THE ORIGINAL IN PORTUGUESE)

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

Version:
1

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

Code	Description	Current quarter 7/1/2024 to 9/30/2024	YTD current year 1/1/2024 to 9/30/2024	Same quarter of previous year 7/1/2023 to 9/30/2023	YTD previous year 1/1/2023 to 9/30/2023
3.01	Income from Sale of Goods and/or Services	58,662	162,069	58,799	158,526
3.02	Cost of Goods Sold and/or Services	-36,241	-98,721	-36,655	-103,251
3.03	Gross Profit	22,421	63,348	22,144	55,275
3.04	Operating Expenses/Income	-22,127	-59,819	-17,293	-47,800
3.04.01	Selling Expenses	-17,987	-47,313	-14,080	-37,097
3.04.02	General and administrative expenses	-4,490	-13,210	-4,885	-13,640
3.04.04	Other Operating Income	681	1,613	1,688	3,092
3.04.05	Other Operating Expenses	-331	-909	-16	-155
3.05	Earnings Before Financial Result and Taxes	294	3,529	4,851	7,475
3.06	Financial Result	122	4,957	1,516	3,754
3.06.01	Financial Income	3,030	10,767	2,731	8,208
3.06.02	Financial Expenses	-2,908	-5,810	-1,215	-4,454
3.07	Earnings Before Income Taxes	416	8,486	6,367	11,229
3.08	Income Tax and Social Contribution on Income	-225	-2,262	-2,446	-2,571
3.08.01	Current	-535	-2,746	-1,655	-1,438
3.08.02	Deferred	310	484	-791	-1,133
3.09	Net Income (Loss) from Continuing Operations	191	6,224	3,921	8,658
3.11	Consolidated Losses/Earnings in the Period	191	6,224	3,921	8,658
3.99	Earnings per Share - (R\$/Share)				
3.99.01	Basic Earnings per Share				
3.99.01.01	Common	0.00289	0.09418	0.05933	0.13101
3.99.02	Diluted Earnings per Share				
3.99.02.01	Common	0.00289	0.09418	0.05933	0.13101

(A FREE TRANSLATION OF THE ORIGINAL IN PORTUGUESE)

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

Version:
1

Parent Company Financial Statements / Statement of Comprehensive Income

(In thousands of R\$)

Code	Description	Current quarter	YTD current year	Same quarter of	YTD previous year
		7/1/2024 to 9/30/2024	1/1/2024 to 9/30/2024	previous year 7/1/2023 to 9/30/2023	1/1/2023 to 9/30/2023
4.01	Consolidated Net Income in the Period	191	6,224	3,921	8,658
4.02	Other Comprehensive Income (Loss)	-210	832	-325	-43
4.03	Consolidated Comprehensive Income (Loss) in the Period	-19	7,056	3,596	8,615
4.03.01	Attributable to Controlling Shareholders	-19	7,056	3,596	8,615

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

(In thousands of R\$)

Code	Description	YTD current year 1/1/2024 to 9/30/2024	YTD previous year 1/1/2023 to 9/30/2023
6.01	Net Cash from Operating Activities	22,581	53,782
6.01.01	Cash Provided by Operations	18,841	16,541
6.01.01.01	Net Income for the Period	6,224	8,658
6.01.01.02	Depreciation and Amortization	8,312	6,298
6.01.01.03	Exchange Variation – Trade Receivables	-1,234	-54
6.01.01.04	Exchange Variation – Trade Payables	532	-16
6.01.01.06	Provision for Labor, Tax, Civil and Termination of Commercial Relationship Risks	-960	824
6.01.01.07	Provision for Obsolescence	604	89
6.01.01.08	Allowance for Doubtful Accounts	-16	-1,641
6.01.01.10	Other Provisions	-641	-1,415
6.01.01.11	Income Tax and Social Contribution	2,262	2,571
6.01.01.12	Interest on Loans	2,153	913
6.01.01.14	Disposal of Property, Plant and Equipment and Intangible Assets	1,605	314
6.01.02	Changes in Assets and Liabilities	3,740	37,241
6.01.02.01	Trade Receivables	-2,168	6,684
6.01.02.02	Inventories	1,496	5,454
6.01.02.03	Taxes Recoverable	1,114	2,375
6.01.02.05	Loans Granted	997	-525
6.01.02.08	Other Current and Non-Current Assets	-668	-6,389
6.01.02.09	Non-Current Assets Held for Sale	-780	0
6.01.02.14	Trade Payables	4,653	2,574
6.01.02.15	Contractual Liabilities	-1,688	16,736
6.01.02.16	Tax Liabilities	467	1,010
6.01.02.17	Other Current and Non-Current Liabilities	2,806	11,344
6.01.02.18	Payment of Income Tax and Social Contribution	-2,489	-2,022
6.02	Net Cash Provided by (Used in) Investing Activities	-32,230	-31,412
6.02.01	Financial Investments	9,418	-492
6.02.04	Acquisition of Property, Plant and Equipment	-40,607	-30,268
6.02.05	Acquisition of Intangible Assets	-1,041	-652
6.03	Net Cash from Financing Activities	4,246	-15,604
6.03.03	New Loans	23,536	0
6.03.04	Payment of Loans and Interest	-3,584	-3,953
6.03.05	Payment of Interest on Equity	-11,672	-10,617
6.03.08	Payment of Interest on Loans	-2,299	-1,034
6.03.09	Payment of Leases	-1,735	0
6.04	Exchange Variation on Cash and Cash Equivalents	1,366	-381
6.05	Increase (Decrease) in Cash and Cash Equivalents	-4,037	6,385
6.05.01	Cash and Cash Equivalents at the Beginning of the Period	26,100	23,528
6.05.02	Cash and Cash Equivalents at the End of the Period	22,063	29,913

(A FREE TRANSLATION OF THE ORIGINAL IN PORTUGUESE)

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

Version: 1

Consolidated Financial Statements / Statement of Changes in Equity - 1/1/2024 to 9/30/2024

(In thousands of R\$)

Code	Description	Paid-In Capital	Capital Reserves, Options Granted and Treasury Shares	Income Reserve	Retained Earnings or Accumulated Losses	Other Comprehensive Income	Equity	Non-Controlling Interest	Consolidated Equity
5.01	Opening Balances	147,000	0	43,284	0	-289	189,995	0	189,995
5.02	Prior-year Adjustments	0	0	0	0	0	0	0	0
5.03	Adjusted Opening Balances	147,000	0	43,284	0	-289	189,995	0	189,995
5.04	Capital Transactions with Partners	0	0	0	0	0	0	0	0
5.05	Total Comprehensive Income (Loss)	0	0	0	6,224	832	7,056	0	7,056
5.05.01	Net Income for the Period	0	0	0	6,224	0	6,224	0	6,224
5.05.02	Other Comprehensive Income (Loss)	0	0	0	0	832	832	0	832
5.06	Internal Changes in Equity	0	0	0	0	0	0	0	0
5.07	Closing Balances	147,000	0	43,284	6,224	543	197,051	0	197,051

(A FREE TRANSLATION OF THE ORIGINAL IN PORTUGUESE)

ITR – Quarterly Information – September 30, 2024 - 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	Income Reserve	Retained Earnings or Accumulated	Other Comprehensive Income	Equity	Non-Controlling Interest	Consolidated Equity
5.01	Opening Balances	147,000	0	41,394	0	338	188,732	0	188,732
5.02	Prior-year Adjustments	0	0	0	0	0	0	0	0
5.03	Adjusted Opening Balances	147,000	0	41,394	0	338	188,732	0	188,732
5.04	Capital Transactions with Partners	0	0	0	0	0	0	0	0
5.05	Total Comprehensive Income (Loss)	0	0	0	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
5.06	Internal Changes in Equity	0	0	0	0	0	0	0	0
5.07	Closing Balances	147,000	0	41,394	8,658	-43	197,009	0	197,009

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

Code	Description	YTD current year 1/1/2024 to 9/30/2024	YTD previous year 1/1/2023 to 9/30/2023
7.01	Income	195,794	197,333
7.01.01	Sales of Goods, Products and Services	195,124	194,624
7.01.02	Other Income	670	2,857
7.01.04	Provision/Reversal of Allowance for Doubtful Accounts	0	-148
7.02	Inputs acquired from third parties	-119,008	-121,268
7.02.01	Cost of Products Sold and Services Rendered	-77,048	-82,807
7.02.02	Supplies, Electricity, Outsourced Services and Others	-36,877	-34,693
7.02.03	Loss/Recovery of Asset Values	-605	-89
7.02.04	Other	-4,478	-3,679
7.03	Gross Value Added	76,786	76,065
7.04	Retentions	-8,312	-6,298
7.04.01	Depreciation, Amortization and Depletion	-8,312	-6,298
7.05	Net Added Value Produced	68,474	69,767
7.06	Added Value from Transfers	11,014	8,353
7.06.02	Financial Income	11,014	8,353
7.07	Total Value Added to Distribute	79,488	78,120
7.08	Distribution of Added Value	79,488	78,120
7.08.01	Personnel	38,312	35,330
7.08.01.01	Direct Compensation	31,941	29,014
7.08.01.02	Benefits	4,142	4,054
7.08.01.03	F.G.T.S. (Government Severance Fund)	2,229	2,262
7.08.02	Taxes, Fees and Contributions	26,381	28,684
7.08.02.01	Federal	18,025	18,614
7.08.02.02	State	8,301	10,024
7.08.02.03	Municipal	55	46
7.08.03	Remuneration of Loan Capital	8,571	5,448
7.08.03.01	Interest	2,153	913
7.08.03.02	Rentals	4,038	2,114
7.08.03.03	Other	2,380	2,421
7.08.04	Remuneration of Own Capital	6,224	8,658
7.08.04.03	Retained Earnings/Accumulated Losses for the Period	6,224	8,658

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Ações com Governança
Corporativa Diferenciada **IGC**

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Diferenciado **ITAG**

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Bento Gonçalves, Rio Grande do Sul, November 14, 2024. Unicasa Indústria de Móveis S.A. (B3: UCAS3, Bloomberg: UCAS3: BZ, Reuters: UCAS3.SA), one of the leaders in Brazil's custom-made furniture industry and the only Brazilian publicly held company in the sector, announces today its results for the third quarter of 2024 (3Q24). Except where stated otherwise, all variations and comparisons are in relation to the same period the previous year. The following financial and operating information, except where stated otherwise, is presented with consolidated data (including Unicasa Comércio de Móveis Ltda and Unicasa Holding, LLC), in thousands of Brazilian reais and in accordance with the International Financial Reporting Standards (IFRS).

Period highlights

- Increase of 0.5 p.p. in gross margin (38.2%);
- Reduction of 0.2% in net revenue;
- Reduction of 95.1% in net profit;
- Recognition of revenue from own stores in the USA +109%;
- Raising of R\$23.5 million through the issue of Commercial Notes

Executive Summary	3Q23	3Q24	Δ	9M23	9M24	Δ
Gross Revenue ex-IPI	70,649	69,539	-1.6%	191,924	191,749	-0.1%
Net Revenue	58,799	58,662	-0.2%	158,526	162,069	+2.2%
Cost of Goods Sold	(36,658)	(36,241)	-1.1%	(103,254)	(98,721)	-4.4%
Gross Income	22,141	22,421	+1.3%	55,272	63,348	+14.6%
Gross Margin	37.7%	38.2%	+0.5 p.p.	34.9%	39.1%	+4.2 p.p.
Selling and Administrative Expenses	(18,962)	(22,477)	+18.5%	(50,734)	(60,523)	+19.3%
Other Revenues and Operating Expenses	1,672	350	-79.1%	2,937	704	-76.0%
Operating Income	4,851	294	-93.9%	7,475	3,529	-52.8%
Operating Margin	8.3%	0.5%	-7.8 p.p.	4.7%	2.2%	-2.5 p.p.
Financial Income (Expenses) Net	1,516	122	-92.0%	3,754	4,957	+32.0%
Operating Income before Income Tax and Social Contribution	6,367	416	-93.5%	11,229	8,486	-24.4%
Income Tax and Social Contribution	(2,446)	(225)	-90.8%	(2,571)	(2,262)	-12.0%
Net Profit	3,921	191	-95.1%	8,658	6,224	-28.1%
Net Margin	6.7%	0.3%	-6.3 p.p.	5.5%	3.8%	-1.6 p.p.
EBITDA	7,071	3,082	-56.4%	13,773	11,841	-14.0%
EBITDA Margin	12.0%	5.3%	-6.7 p.p.	8.7%	7.3%	-1.4 p.p.
ROIC - LTM	6.4%	4.4%	-2.0 p.p.	6.4%	4.4%	-2.0 p.p.

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

MESSAGE FROM MANAGEMENT

Dear Shareholders,

This quarter, the key factors contributing to this result were: (i) the United States operation, maturing and operating below the break-even point, mainly due to the addition of the New York store in October 2023; (ii) lower revenue in the domestic market; (iii) foreign exchange variation; and (iv) result from the sale of assets held for sale.

Revenue from own stores in the United States grew 109%, while contract signings grew 27%.

Revenue from exports, excluding the performance of our own stores in the United States, decreased 10%, primarily due to the shipment of new store showrooms in 3Q23.

In the domestic market, we registered a decline in revenue, mainly with the Dell Anno brand, due to delays in the construction chain.

In the multibrand segment, we made changes to the sales format, which helped stabilize revenue after it had decreased by 20% in 1Q24 and 9% in 2Q24.

The distribution network abroad underwent a registration cleanup. Exclusive stores that did not meet the criteria to remain exclusive were reclassified as multibrand stores, and multibrand stores that had not generated revenue for over six months had their registration terminated. In the domestic market, no contingencies are expected for the closures conducted.

In terms of gross margin, the growing share of revenue from own stores remains the primary factor driving the margin upward. Excluding exports from the comparison, we notice a slight reduction in the gross margin due to the concentration of showrooms shipped this quarter. As mentioned in the previous release, we launched a new product in the Dell Anno line, and, therefore, we updated several stores in the network to showcase the new product.

When analyzing operating expenses, the primary factor driving the increase is the New York store, which opened in October 2023. Considering only the Brazilian operation, we had the impact of R\$0.8 million related to donations to people affected by the flood that hit Rio Grande do Sul in May. Excluding this effect, operating expenses decreased 1.8%.

In other operating revenues line item, we recorded the sale of a property held as collateral to address a contingency, which boosted other revenues of 3Q23.

At the end of August, with the purpose of strengthening the cash flow due to the investments planned for the coming years, the Company carried out the first issue of Commercial Note, amounting to R\$23.5 million. The Book-Entry Commercial Note was subject to private placement, carried out pursuant to Federal Law 14,195, of August 26, 2021, and other applicable legal and regulatory provisions, without any public selling and/or distribution efforts to investors and the market in general by an institution that is part of the securities distribution system. The payment term is 20 years, with inflation adjustment by the IPCA rate and interest of 0.95% per month. Furthermore, in compliance with article 33, item XXXII, of CVM Resolution 80, of March 29, 2022, as amended (“CVM Resolution 80”), the Company also disclosed the information in Annex F of CVM Resolution 80 containing more details about the Issue, as the placement was carried out by MK NM Fundo de Investimentos Multimercado Crédito Privado Investimento no Exterior, organized as a closed-end fund, which is a related party of the Company.

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

SALES PERFORMANCE

Same-Store Sales (SSS) and multibrand segment sales remained steady. Closed stores reduced sales by R\$5.7 million, offset by the performance of new stores and those in the maturation phase, which added R\$2.3 million to revenue.

In exports, a highlight was the performance of own stores, whose revenue rose 109%.

The following chart shows the evolution of revenue between 3Q23 and 3Q24⁽¹⁾.



⁽¹⁾In million.

The following table shows the breakdown of revenue.

Gross Revenue ex-IPI	3Q23	3Q24	Δ	9M23	9M24	Δ
Exclusive Dealers	48,646	45,230	-7.0%	133,486	127,324	-4.6%
Δ Same Stores Sales	-1.7%	-0.1%		3.4%	3.4%	
Δ Same Stores Volume ¹	-7.6%	-4.8%		-7.6%	-1.2%	
Multibrands	5,410	5,439	0.5%	17,497	15,756	-10.0%
Corporate	3,534	3,190	-9.7%	10,422	7,088	-32.0%
Exports	12,578	15,290	21.6%	29,223	40,689	39.2%
Gross Revenue ex-IPI	3Q23	3Q24	Δ	9M23	9M24	Δ
Unicasa Indústria de Móveis	70,649	69,539	-1.6%	191,924	191,749	-0.1%
Δ Volume ¹	-20.8%	-12.0%		-26.4%	-11.3%	

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

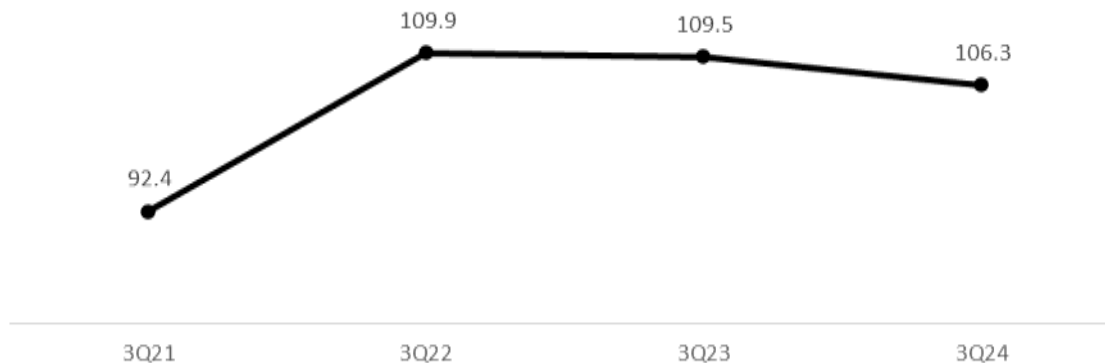
SALES AND DISTRIBUTION CHANNELS

Below is the evolution of our distribution network.

Period	3Q23	4Q23	1Q24	2Q24	3Q24	Δ(1)
Exclusive Dealers	168	165	159	161	141	(20)
National Exclusive	150	145	139	140	126	(14)
Export Exclusive	18	20	20	21	15	(6)
Multibrands	91	91	95	96	81	(15)
National Multibrands	67	67	71	72	75	3
Export Multibrands	24	24	24	24	6	(18)

(1) Variation compared to 2Q24

Average productivity in the Same-Store criterion in the quarter was R\$106.30/month, 2.9% lower than in 3Q23. The following chart shows productivity by quarter.

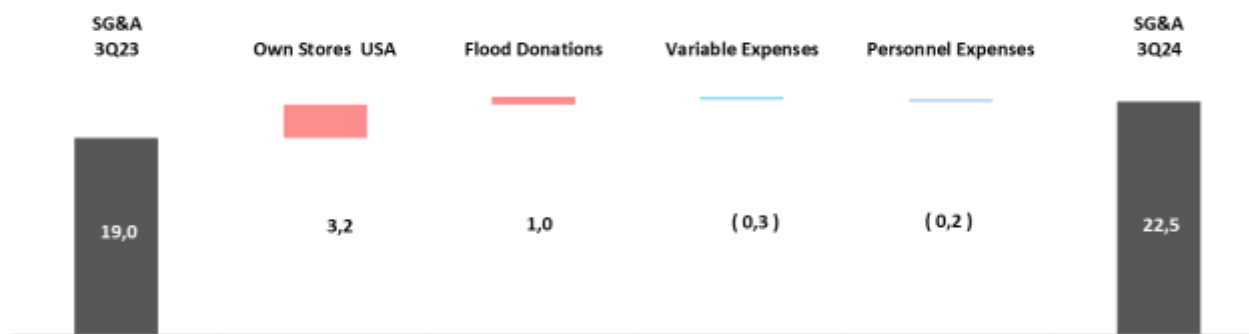


FINANCIAL PERFORMANCE

SELLING, GENERAL AND ADMINISTRATIVE EXPENSES (SG&A)

Selling General and Administrative Expenses	3Q23	3Q24	Δ	9M23	9M24	Δ
Total	(18,962)	(22,477)	+18.5%	(50,734)	(60,523)	+19.3%
Selling Expenses	(14,077)	(17,987)	+27.8%	(37,094)	(47,313)	+27.5%
% of Net Revenue	23.9%	30.7%	+6.8 p.p.	23.4%	29.2%	+5.8 p.p.
Administrative Expenses	(4,885)	(4,490)	-8.1%	(13,640)	(13,210)	-3.2%
% of Net Revenue	8.3%	7.7%	-0.6 p.p.	8.6%	8.2%	-0.4 p.p.
SG&A % of Net Revenue	32.2%	38.4%	+6.2 p.p.	32.0%	37.4%	+5.4 p.p.

The following chart shows the changes in Selling, General and Administrative (SG&A) Expenses between 3Q23 and 3Q24¹:



⁽¹⁾In million.

Expenses with our own stores in the United States increased, mainly due to the addition of the New York store and the variable expenses of sales from this operation.

Donations to those affected by the flood that devastated Rio Grande do Sul in May amounted to R\$0.8 million.

Compared to last year, we have become more efficient in managing variable expenses.

Personnel expenses decreased due to the discrepancy in the closing dates of the 2024 collective bargaining agreement.

Other Operating Income and Expenses

The main variation in this item refers to the result of the sale of properties that were given as collateral for debts.

Other Operating Income and Expenses	3Q23	3Q24	Δ	9M23	9M24	Δ
Total	1,672	350	-79.1%	2,937	704	-76.0%
Result from the sale of assets held for sale and of property, plant and equipment	920	(261)	128.4%	782	(795)	-201.7%
Bank Premium	79	59	-25.3%	259	166	-35.9%
Other Operating Income	673	552	-18.0%	1,896	1,333	-29.7%
% of Net Revenue	2.8%	0.6%	-2.2 p.p.	5.0%	1.2%	-3.8 p.p.

Financial Result

The expenses with loans and financing and foreign exchange variation were the main factors contributing to the reduction in financial results.

Financial Result	3Q23	3Q24	Δ	9M23	9M24	Δ
Net Financial Result	1,516	122	-92.0%	3,754	4,957	+32.0%
Financial Expenses	(1,215)	(2,908)	+139.3%	(4,454)	(5,810)	+30.4%
I OF charge and bank fees	(56)	(162)	+189.3%	(146)	(290)	+98.6%
Loans and financing expenses	(235)	(1,001)	+326.0%	(913)	(2,153)	+135.8%
Exchange variation expenses	(282)	(928)	+229.1%	(1,435)	(1,562)	+8.9%
Present value adjustment - AVP	(543)	(627)	+15.5%	(1,741)	(1,260)	-27.6%
Other financial expenses	(99)	(190)	+91.9%	(219)	(545)	+148.9%
Financial Income	2,731	3,030	+10.9%	8,208	10,767	+31.2%
Interest income	125	55	-56.0%	538	374	-30.5%
Discounts	15	12	-20.0%	64	116	+81.3%
Yield from short-term investments	468	1,139	+143.4%	1,675	4,234	+152.8%
Exchange variation income	682	433	-36.5%	1,502	2,362	+57.3%
Present value adjustment - AVP	1,379	1,258	-8.8%	3,860	3,270	-15.3%
Other financial income	62	133	+114.5%	569	411	-27.8%

EBITDA and EBITDA Margin

EBITDA	3Q23	3Q24	Δ	9M23	9M24	Δ
Net Income for the Period	3,921	191	-95.1%	8,658	6,224	-28.1%
Income Tax and Social Contribution	2,446	225	-90.8%	2,571	2,262	-12.0%
Financial Result	(1,516)	(122)	-92.0%	(3,754)	(4,957)	+32.0%
EBIT	4,851	294	-93.9%	7,475	3,529	-52.8%
Depreciation and Amortization	2,220	2,788	+25.6%	6,298	8,312	+32.0%
EBITDA	7,071	3,082	-56.4%	13,773	11,841	-14.0%
EBITDA Margin	12.0%	5.3%	-6.7 p.p.	8.7%	7.3%	-1.4 p.p.

Cash Flow

This quarter, excluding the issue of commercial note carried out in August, the cash consumption was approximately R\$16 million. The main factors that contributed to this consumption were: (i) payment for machinery, R\$11.7 million; (ii) payment of interest, R\$2.3 million; and (iii) payment of the federal taxes for May, postponed to September due to the floods, R\$1.8 million.

Cash Flow	3Q23	3Q24	Δ	9M23	9M24	Δ
Cash Flows from Operating Activities	9,253	5,110	-44.8%	16,541	18,841	+13.9%
Changes in Assets and Liabilities	1,441	(7,392)	-613.0%	38,076	3,740	-90.2%
Financial Investments	(132)	(23,489)	+17694.7%	(492)	9,418	-2014.2%
Cash generated by investment activities	(4,629)	(11,650)	+151.7%	(30,920)	(41,648)	+34.7%
Cash generated by financing activities	(1,781)	20,627	-1258.2%	(16,439)	4,246	-125.8%
Effect of exchange variation on cash and cash equivalents	(338)	908	-368.6%	(381)	1,366	-458.5%
Cash flow (burn)	3,814	(15,886)	-516.5%	6,385	(4,037)	-163.2%
Financial Investments	132	23,489	+17694.7%	492	(9,418)	-2014.2%
Cash flow and Financial Investments	3,946	7,603	+92.7%	6,877	(13,455)	-295.7%
At the Beginning of the Period	34,615	48,715	+40.7%	31,684	69,773	+120.2%
At the End of the Period	38,561	56,318	+46.0%	38,561	56,318	+46.0%
Cash flow and Financial Investments	3,946	7,603	+92.7%	6,877	(13,455)	-295.7%

Debt

Debt	30/09/2024	30/06/2024	31/03/2024	31/12/2023	30/09/2023
Short Term Debt	642	1,277	3,566	4,749	4,748
Long Term Debt	72,200	49,228	47,988	49,228	1,186
Gross Debt	72,842	50,505	51,554	53,977	5,934
Cash and Cash Equivalents	22,063	37,949	32,190	26,100	29,913
Financial Investments	34,255	10,766	44,868	43,673	8,648
Availabilities	56,318	48,715	77,058	69,773	38,561
Net Debt/(Cash Surplus)	16,524	1,790	(25,504)	(15,796)	(32,627)
EBITDA LTM	15,281	19,270	16,971	17,213	17,072
Net Debt/EBITDA	1.08 x	0.09 x	-	-	-

Loans					Amortization Schedule					
Operation ¹	Indexer	Interest Rate (p.a.)	Final Due Date	Total	2024	2025	2026	2027	2028	2029 until maturity
CDB	CDI+	2.75%	Dec/24	1,195	1,195	-	-	-	-	-
FINEP	TR+	3.30%	Oct/33	48,690	-	1,065	6,388	6,388	6,388	28,461
Commercial Note	IPCA+	12.01%	Aug/44	22,957	79	340	380	426	477	21,255
			Total	72,842	1,274	1,405	6,768	6,814	6,865	49,716

¹ All operations in national currency

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

NOPLAT (Net Operating Profit Less Adjusted Taxes)	3Q24	2Q24	1Q24	4Q23	3Q23
(=) EBITDA	3,082	4,976	3,783	3,440	7,071
Depreciation	2,788	2,740	2,784	2,663	2,220
(=) EBIT	294	2,236	999	777	4,851
Income Tax and Social Contribution	(225)	(1,458)	(579)	4,301	(2,446)
Financial Result Income Tax Reversal	41	834	810	487	515
(=) Operating Net Income (NOPLAT)	110	1,612	1,230	5,565	2,920
(=) Operating Net Income (NOPLAT) - Last Twelve Months	8,517	11,327	10,162	11,745	10,726

ROIC (Return on Invested Capital)	3Q24	2Q24	1Q24	4Q23	3Q23
Invested Capital - LTM	194,382	182,084	173,692	169,518	167,468
ROIC - LTM	4.4%	6.2%	5.9%	6.9%	6.4%

ROE (Return on Equity)	3Q24	2Q24	1Q24	4Q23	3Q23
Net Profit	191	3,230	2,803	6,509	3,921
Net Profit - Last Twelve Months	12,733	16,463	14,446	15,167	13,619
Shareholders' equity	197,051	197,070	193,055	189,995	197,009
Shareholders' equity - Last Twelve Months	194,293	194,282	193,206	192,941	192,626
ROE - LTM	6.6%	8.5%	7.5%	7.9%	7.1%

ANNEX I – WORKING CAPITAL AND CAPITAL INVESTED

Invested Capital	30/09/2024	30/06/2024	31/03/2024	31/12/2023	30/09/2023
Operational Assets	76,296	78,427	77,310	75,074	77,325
(+) Trade Accounts Receivable	24,547	26,080	24,335	20,163	24,241
(+) Long Term Trade Accounts Receivable	12,645	10,614	11,948	13,611	14,659
(+) Long Term Loans Granted	-	-	176	352	329
(+) Inventories	25,540	27,461	27,951	27,640	30,062
(+) Advances to Suppliers	1,825	2,172	2,189	1,494	1,341
(+) Loans Granted	904	1,073	1,335	1,549	1,495
(+) Prepaid Expenses	5,296	5,823	4,836	5,975	4,864
(+) Recoverable Taxes	5,539	5,204	4,540	4,290	334
Operational Liabilities	74,090	81,238	78,943	66,860	86,673
(-) Suppliers	11,739	13,536	9,534	6,554	10,702
(-) Tax Liabilities	2,468	5,688	2,664	1,743	3,552
(-) Payroll and Related Charges	9,125	9,457	6,395	5,233	9,179
(-) Advances from Customers	45,158	47,276	55,316	46,846	59,173
(-) Provisions	-	-	-	107	116
(-) Leases Payable	3,736	3,743	3,301	3,139	1,461
(-) Other Liabilities	1,864	1,538	1,733	3,238	2,490
(=) Working Capital	2,206	(2,811)	(1,633)	8,214	(9,348)
Non-current Operating Assets	238,926	230,606	207,264	204,738	188,569
(+) Assets Held for Sale	2,377	1,597	1,597	1,597	2,746
(+) Deferred Income and Social Contribution Taxes	5,926	5,458	4,117	3,862	2,659
(+) Recoverable Taxes	-	-	222	2,363	2,322
(+) Judicial Deposits	459	454	575	575	487
(+) Other Assets	3,325	3,476	3,131	3,136	3,245
(+) Investments	20	20	20	20	20
(+) Property, Plant and Equipment	221,899	214,578	192,762	188,746	174,971
(+) Intangible Assets	4,920	5,023	4,840	4,439	2,119
Non-current Operating Liabilities	27,557	28,935	26,408	27,081	14,839
(-) Tax Liabilities	1,501	1,225	253	404	1,098
(-) Other Assets	505	622	749	864	1,004
(-) Leases Payable	21,293	22,417	20,759	20,702	7,637
(-) Provisions	4,258	4,671	4,647	5,111	5,100
(=) Fixed Capital	211,369	201,671	180,856	177,657	173,730
(=) Total invested capital	213,575	198,860	179,223	185,871	164,382
Financing					
(+) Shareholders' equity	197,051	197,070	193,055	189,995	197,009
(+) Dividends and interest on Equity Payable	-	-	11,672	11,672	-
(+) Short Term Loans Granted	642	1,277	3,566	4,749	4,748
(+) Long Term Loans Granted	72,200	49,228	47,988	49,228	1,186
(-) Cash and Cash Equivalents	22,063	37,949	32,190	26,100	29,913
(-) Short Term Financial Investments	23,186	-	34,386	33,478	4,788
(-) Long Term Financial Investments	11,069	10,766	10,482	10,195	3,860
(=) Total Financing	213,575	198,860	179,223	185,871	164,382

ANNEX II – FINANCIAL STATEMENTS – INCOME STATEMENT – CONSOLIDATED

Income Statement	3Q23	AV	3Q24	AV	Δ	AH	9M23	AV	9M24	AV	AH
Gross Sales Revenue ex-IPI	70,649	120.2%	69,539	118.5%	(1,110)	-1.6%	191,924	121.1%	191,749	118.3%	-0.1%
Domestic Market	58,071	98.8%	54,249	92.5%	(3,822)	-6.6%	162,701	102.6%	151,060	93.2%	-7.2%
Exclusive Dealers	48,646	82.7%	45,230	77.1%	(3,417)	-7.0%	133,486	84.2%	127,324	78.6%	-4.6%
Multibrands	5,410	9.2%	5,439	9.3%	30	+0.5%	17,497	11.0%	15,756	9.7%	-10.0%
Unicasa Corporate	3,534	6.0%	3,190	5.4%	(344)	-9.7%	10,422	6.6%	7,088	4.4%	-32.0%
Other Revenues	481	0.8%	390	0.7%	(91)	-18.9%	1,296	0.8%	893	0.6%	-31.1%
Exports	12,578	21.4%	15,290	26.1%	2,712	+21.6%	29,223	18.4%	40,689	25.1%	39.2%
Sales Deductions	(11,850)	-20.2%	(10,877)	-18.5%	973	-8.2%	(33,398)	-21.1%	(29,680)	-18.3%	-11.1%
Net Revenue from Sales	58,799	100.0%	58,662	100.0%	(137)	-0.2%	158,526	100.0%	162,069	100.0%	2.2%
Cost of Goods Sold	(36,658)	-62.3%	(36,241)	-61.8%	417	-1.1%	(103,254)	-65.1%	(98,721)	-60.9%	-4.4%
Gross Profit	22,141	37.7%	22,421	38.2%	280	+1.3%	55,272	34.9%	63,348	39.1%	14.6%
Selling Expenses	(14,077)	-23.9%	(17,987)	-30.7%	(3,910)	+27.8%	(37,094)	-23.4%	(47,313)	-29.2%	27.5%
General and Administrative Expenses	(4,885)	-8.3%	(4,490)	-7.7%	395	-8.1%	(13,640)	-8.6%	(13,210)	-8.2%	-3.2%
Other Operating Income, Net	1,672	2.8%	350	0.6%	(1,322)	-79.1%	2,937	1.9%	704	0.4%	-76.0%
Operating Income	4,851	8.3%	294	0.5%	(4,557)	-93.9%	7,475	4.7%	3,529	2.2%	-52.8%
Financial Expenses	(1,215)	-2.1%	(2,908)	-5.0%	(1,693)	+139.3%	(4,454)	-2.8%	(5,810)	-3.6%	30.4%
Financial Income	2,731	4.6%	3,030	5.2%	299	+10.9%	8,208	5.2%	10,767	6.6%	31.2%
Operating Income before Income Tax and Social Contribution	6,367	10.8%	416	0.7%	(5,951)	-93.5%	11,229	7.1%	8,486	5.2%	-24.4%
Income Tax and Social Contribution	(2,446)	-4.2%	(225)	-0.4%	2,221	-90.8%	(2,571)	-1.6%	(2,262)	-1.4%	-12.0%
Current	(1,655)	-2.8%	(535)	-0.9%	1,120	-67.7%	(1,438)	-0.9%	(2,746)	-1.7%	91.0%
Deferred	(791)	-1.3%	310	0.5%	1,101	-139.2%	(1,133)	-0.7%	484	0.3%	-142.7%
Net Income for the Period	3,921	6.7%	191	0.3%	(3,730)	-95.1%	8,658	5.5%	6,224	3.8%	-28.1%
Earnings per Share (R\$)	0.06		0.00				0.13		0.09		

ANNEX III - FINANCIAL STATEMENTS – BALANCE SHEET – CONSOLIDATED

Assets	31/12/2023	AV	30/09/2024	AV	Δ
Current Assets	120,689	34.5%	108,900	29.3%	-9.8%
Cash and Cash Equivalents	26,100	7.5%	22,063	5.9%	-15.5%
Restricted Marketable Securities	33,478	9.6%	23,186	6.2%	-30.7%
Trade Accounts Receivable	20,163	5.8%	24,547	6.6%	+21.7%
Inventories	27,640	7.9%	25,540	6.9%	-7.6%
Advances to Suppliers	1,494	0.4%	1,825	0.5%	+22.2%
Loans Granted	1,549	0.4%	904	0.2%	-41.6%
Prepaid Expenses	5,975	1.7%	5,296	1.4%	-11.4%
Recoverable Taxes	4,290	1.2%	5,539	1.5%	+29.1%
Non-Current Assets	228,896	65.5%	262,640	70.7%	+14.7%
Financial Investments	10,195	2.9%	11,069	3.0%	+8.6%
Trade Accounts Receivable	13,611	3.9%	12,645	3.4%	-7.1%
Loans Granted	352	0.1%	-	0.0%	-100.0%
Assets Held for Sale	1,597	0.5%	2,377	0.6%	+48.8%
Deferred Income and Social Contribution Taxes	3,862	1.1%	5,926	1.6%	+53.4%
Recoverable Taxes	2,363	0.7%	-	0.0%	-100.0%
Judicial Deposits	575	0.2%	459	0.1%	-20.2%
Other Assets	3,136	0.9%	3,325	0.9%	+6.0%
Investments	20	0.0%	20	0.0%	+0.0%
Property, Plant and Equipment	188,746	54.0%	221,899	59.7%	+17.6%
Intangible Assets	4,439	1.3%	4,920	1.3%	+10.8%
Total Assets	349,585	100%	371,540	100%	+6.3%
Liabilities	31/12/2023	AV	30/09/2024	AV	Δ
Current Liabilities	83,281	23.8%	74,732	20.1%	-10.3%
Loans and Financing	4,749	1.4%	642	1.4%	-86.5%
Suppliers	6,554	1.9%	11,739	3.2%	+79.1%
Tax Liabilities	1,743	0.5%	2,468	0.7%	+41.6%
Dividends and interest on Equity Payable	11,672	3.3%	-	0.0%	-100.0%
Payroll and Related Charges	5,233	1.5%	9,125	2.5%	+74.4%
Advances from Customers	46,846	13.4%	45,158	12.2%	-3.6%
Provisions	107	0.0%	-	0.0%	-100.0%
Other Liabilities	3,238	0.9%	1,864	0.5%	-42.4%
Leases Payable	3,139	0.9%	3,736	0.5%	-42.4%
Non-Current Liabilities	76,309	21.8%	99,757	26.8%	+30.7%
Loans and Financing	49,228	14.1%	72,200	19.4%	+46.7%
Tax Liabilities	404	0.1%	1,501	0.4%	+271.5%
Provisions	5,111	1.5%	4,258	1.1%	-16.7%
Other Liabilities	864	0.2%	505	0.1%	-41.6%
Leases Payable	20,702	5.9%	21,293	5.7%	+2.9%
Shareholders' equity	189,995	54.3%	197,051	53.0%	+3.7%
Capital Stock	147,000	42.0%	147,000	39.6%	+0.0%
Retained Profits Reserve	43,284	12.4%	43,284	11.6%	+0.0%
Cumulative Translation Adjustment	(289)	-0.1%	543	0.1%	-287.9%
Accumulated Profit/(Loss)	-	0.0%	6,224	1.7%	n/a
Total Liabilities and Shareholders' Equity	349,585	100%	371,540	100%	+6.3%

ANNEX IV – FINANCIAL STATEMENTS – CASH FLOW STATEMENT – CONSOLIDATED

Cash Flow Statement	3Q23	3Q24	Δ	9M23	9M24	Δ
Net income (loss) for the period	3,921	191	-95.1%	8,658	6,224	-28.1%
Adjustment to Reconcile the Net Income to Cash from Operating Activities:						
Depreciation and Amortization	2,220	2,788	+25.6%	6,298	8,312	+32.0%
Income tax and social contribution	2,446	225	-90.8%	2,571	2,262	-12.0%
Foreign Exchange Variation	215	518	+140.9%	(70)	(702)	+902.9%
Interest Appropriation	235	1,001	+326.0%	913	2,153	+135.8%
Provision for Litigation	661	(520)	-178.7%	824	(960)	-216.5%
Provision for Obsolescence	34	397	+1067.6%	89	604	+578.7%
Allowance for Doubtful Accounts	(1,558)	(33)	-97.9%	(1,641)	(16)	-99.0%
Other provision	1,026	386	-62.4%	(1,415)	(641)	-54.7%
Disposal of Property, Plant and Equipment	53	157	+196.2%	314	1,605	+411.1%
Cash Flows from Operating Activities	9,253	5,110	-44.8%	16,541	18,841	+13.9%
Changes in Assets and Liabilities						
Trade Accounts Receivable	(489)	(921)	+88.3%	6,684	(2,168)	-132.4%
Inventories	1,677	1,524	-9.1%	5,454	1,496	-72.6%
Recoverable Taxes	831	(335)	-140.3%	2,375	1,114	-53.1%
Loans Granted	176	169	-4.0%	(525)	997	-289.9%
Other Current and Non-Current Assets	289	1,097	+279.6%	2,793	(668)	-123.9%
Non-Current Assets Available for Sale	-	(780)	n/a	-	(780)	n/a
Suppliers	(2,289)	(1,876)	-18.0%	2,574	4,653	+80.8%
Advance from Customers	(142)	(2,118)	+1391.5%	16,736	(1,688)	-110.1%
Tax Liabilities	2,110	(2,147)	-201.8%	1,010	467	-53.8%
Other Current and Non-Current Liabilities	554	(396)	-171.5%	2,997	2,806	-6.4%
Payment of Income and Social Contribution Taxes	(1,276)	880	-169.0%	(2,022)	-	-100.0%
Payment of Interest on Loans	-	(2,489)	n/a	-	(2,489)	n/a
Net Cash from Operating Activities	10,694	(2,282)	-121.3%	54,617	22,581	-58.7%
Cash Flows from Investing Activities						
Financial Investments	(132)	(23,489)	+17694.7%	(492)	9,418	-2014.2%
Property, Plant and Equipment	(4,466)	(11,444)	+156.2%	(30,268)	(40,607)	+34.2%
Intangible Assets	(163)	(206)	+26.4%	(652)	(1,041)	+59.7%
Net Cash used in Investing Activities	(4,761)	(35,139)	+638.1%	(31,412)	(32,230)	+2.6%
Cash Flows from Financing Activities						
Loans Taken	-	23,536	n/a	-	23,536	n/a
Loan and Interest Payments	(1,444)	(2,281)	+58.0%	(4,987)	(5,883)	+18.0%
Payment of Interest on Shareholders' Equity	-	-	n/a	(10,617)	(11,672)	+9.9%
Lease payment	(337)	(628)	+86.4%	(835)	(1,735)	+107.8%
Cash Flows (used in) from Financing Activities	(1,781)	20,627	-1258.2%	(16,439)	4,246	-125.8%
Effect of exchange variation on cash and cash equivalents	(338)	908	-368.6%	(381)	1,366	-458.5%
Increase (Decrease) in Cash and Cash Equivalents	3,814	(15,886)	-516.5%	6,385	(4,037)	-163.2%
Changes in Cash and Cash Equivalents						
At the Beginning of the Period	26,099	37,949	+45.4%	23,528	26,100	+10.9%
At the End of the Period	29,913	22,063	-26.2%	29,913	22,063	-26.2%
Increase (Decrease) in Cash and Cash Equivalents	3,814	(15,886)	-516.5%	6,385	(4,037)	-163.2%

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

Gross Revenue from Sales Ex-IPI	1Q23	1Q24	2Q23	2Q24	3Q23	3Q24	4Q22	4Q23	9M23	9M24	2022	2023
Gross Revenue from Sales Ex-IPI	59,047	55,827	62,228	66,383	70,649	69,539	76,273	70,052	191,924	191,749	298,655	261,976
Domestic Market	50,942	45,214	53,688	51,597	58,071	54,249	64,814	56,897	162,701	151,060	257,859	219,598
Exclusive Dealers	42,950	39,013	42,377	43,081	48,646	45,230	55,084	49,000	133,969	127,324	200,021	182,969
Multibrands	5,411	4,558	6,188	5,759	5,410	5,439	6,483	5,884	17,013	15,756	32,594	22,897
Unicasa Corporate	2,246	1,379	4,642	2,519	3,534	3,190	2,440	1,581	10,422	7,088	21,886	12,004
Other Revenues	335	265	481	238	481	390	807	432	1,297	893	3,358	1,729
Export Market	8,105	10,613	8,540	14,786	12,578	15,290	11,459	13,155	29,223	40,689	40,796	42,378
Additional Information	1Q23	1Q24	2Q23	2Q24	3Q23	3Q24	4Q22	4Q23	9M23	9M24	2022	2023
Δ Same Stores Sales	4.4%	-2.9%	8.0%	11.6%	-1.7%	-0.1%	5.5%	-6.5%	3.4%	3.4%	17.8%	-0.7%
Δ Same Stores Volume	-13.1%	-3.2%	-4.6%	12.6%	-7.6%	-4.8%	-14.4%	-11.2%	-7.6%	-1.2%	-4.4%	-8.5%
Δ Total Volume	-34.0%	-12.0%	-24.2%	-3.4%	-20.8%	-12.0%	-29.0%	-15.2%	-26.4%	-11.3%	-8.5%	-23.8%

UNICASA INDÚSTRIA DE MÓVEIS S.A.

Management's notes to the interim financial information
September 30, 2024
(Amounts in thousands of reais, unless otherwise stated)

1. Operations

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

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

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

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

2. Summary of accounting practices

The interim parent company and consolidated accounting information for the period ended September 30, 2024 was prepared and is being presented in accordance with CPC 21 (R1) – Interim Reporting, issued by the Brazilian Accounting Pronouncements Committee ("CPC"), and IAS 34 – Interim Financial Reporting, issued by the International Accounting Standards Board ("IASB"), in consonance with the standards issued by the Securities Commission of Brazil (CVM), applicable to the preparation of Quarterly Information (ITR). The interim accounting statements were prepared by the Company to provide users with significant information shown in the reporting period and must be analyzed together with the complete financial statements for the fiscal year ended December 31, 2023 and interim financial statements for the nine-month period ended September 30, 2023.

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

The accounting policies, the use of certain accounting estimates, Management judgments and calculation methods adopted in these interim accounting statements are the same as those adopted in the preparation of annual accounting statements for the fiscal year ended December 31, 2023 and interim accounting statements for the nine-month period ended September 30, 2024.

UNICASA INDÚSTRIA DE MÓVEIS S.A.

Management's notes to the interim financial information
September 30, 2024
(Amounts in thousands of reais, unless otherwise stated)

Floods in Rio Grande do Sul

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

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

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

2.1 Standards and interpretations

During the period ended September 30, 2024, no new standards were disclosed that could have an impact on the Company's accounting information. Hence, the Company's Management continues the plan for adopting new standards, disclosed in the financial statements as of December 31, 2023, on the date they become effective, which, as per the Management's prior assessment, do not have any significant impact on its accounting information.

2.2 Measurement basis

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

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

Approval of the individual and consolidated interim financial statements

The presentation of these individual and consolidated interim financial statements was approved for issue at the Board of Directors' Meeting held on November 14, 2024.

2.3 Basis of consolidation

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

2.4 Functional currency and translation of balances denominated in foreign currency

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

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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%

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

3. Cash and cash equivalents

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

	Index	Average yield rate p.a.	Parent Company		Consolidated	
			9/30/2024	12/31/2023	9/30/2024	12/31/2023
Cash and banks – domestic currency			2,382	6,389	2,636	6,475
Cash and banks – foreign currency			-	-	3,197	2,025
Cash equivalents CDB	CDI	11.25%	16,230	17,600	16,230	17,600
Total			18,612	23,989	22,063	26,100

4. Financial investments

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

	Index	Weighted average rate p.a.	Parent Company		Consolidated	
			9/30/2024	12/31/2023	9/30/2024	12/31/2023
Bank deposit certificate (CDB)	CDI	11.08%	23,186	29,550	23,186	29,550
Letter of credit	IPCA +	11.08%	-	3,928	-	3,928
Letter of credit	CDI	11.70%	11,069	10,195	11,069	10,195
			34,255	43,673	34,255	43,673
Current assets			23,186	33,478	23,186	33,478
Non-current assets			11,069	10,195	11,069	10,195
			34,255	43,673	34,255	43,673

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5. Trade accounts receivable

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

	Parent Company		Consolidated	
	9/30/2024	12/31/2023	9/30/2024	12/31/2023
Domestic market				
Third parties	33,086	32,667	35,654	34,154
Related parties (Note 25)	2	39	2	39
Foreign market				
Third parties	4,508	3,230	4,508	3,230
Related parties (Note 25)	10,892	6,146	-	-
Check receivables	546	546	546	546
	49,034	42,628	40,710	37,969
(-) Expected credit losses	(2,335)	(2,351)	(2,335)	(2,351)
(-) Present Value Adjustment (PVA)	(1,183)	(1,844)	(1,183)	(1,844)
	45,516	38,433	37,192	33,774
Trade receivables – current assets	32,871	24,822	24,547	20,163
Trade receivables – non-current assets	12,645	13,611	12,645	13,611
	45,516	38,433	37,192	33,774

Days sales outstanding, weighted by the average maturity of invoices, on September 30, 2024 and December 31, 2023, were 33 and 42 days, respectively.

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

The changes in estimated allowance for doubtful accounts are:

	Parent Company		Consolidated	
	9/30/2024	12/31/2023	9/30/2024	12/31/2023
Balance at start of period	(2,351)	(3,738)	(2,351)	(3,738)
Additions	(17)	(805)	(17)	(805)
Recovery / realizations	16	375	16	375
Write off due to losses	17	1,817	17	1,817
Balance at end of period	(2,335)	(2,351)	(2,335)	(2,351)

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

	Parent Company		Consolidated	
	9/30/2024	12/31/2023	9/30/2024	12/31/2023
Falling due	36,325	31,157	28,001	26,498
Overdue:				
From 1 to 30 days	1,519	1,466	1,519	1,466
From 31 to 60 days	349	334	349	334
From 61 to 90 days	406	210	406	210
From 91 to 180 days	775	616	775	616
Over 181 days (*)	9,660	8,845	9,660	8,845
	49,034	42,628	40,710	37,969

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

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

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6. Inventories

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

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

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

The balance of inventories is broken down as follows:

	Parent Company		Consolidated	
	9/30/2024	12/31/2023	9/30/2024	12/31/2023
Finished products	773	567	773	565
Products under production	5,623	2,888	5,623	2,888
Goods for resale	475	420	1,032	879
Raw material	17,277	20,798	17,277	20,798
Advances to suppliers	251	1,286	251	1,286
Sundry materials	2,882	2,918	2,882	2,918
Provision for obsolescence	(2,298)	(1,694)	(2,298)	(1,694)
	24,983	27,183	25,540	27,640

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

	Parent Company and Consolidated	
	9/30/2024	12/31/2023
Balance at start of period	(1,694)	(1,554)
Additions	(1,696)	(2,064)
Recoveries / realizations	1,092	1,924
Balance at end of period	(2,298)	(1,694)

7. Assets held for sale

On September 30, 2024, assets held for sale totaling R\$2,377 (R\$1,597 on December 31, 2023) consist of four properties received through negotiation of debt with client and are available for immediate sale. The assets are held at its book value, which is lower than its fair values, less selling expenses.

8. Loans granted

These refer to loans granted by the Company to clients to finance the expansion of the network of authorized resellers and exclusive stores, measured at amortized cost method in accordance with contractual terms (fixed rates and payment conditions), net of the allowance for losses. Loans bear average interest of 13% p.a. (12.60% p.a. in 2023). The Company has first-degree mortgage guarantees for most of operations.

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

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9. Taxes recoverable

Balances of taxes recoverable are presented as follows:

	Parent Company		Consolidated	
	9/30/2024	12/31/2023	9/30/2024	12/31/2023
Income tax	4,229	3,225	4,254	3,232
Social contribution	1,083	1,004	1,085	1,004
PIS and Cofins (*)		-	-	2,144
Other	200	273	200	273
	5,512	4,502	5,539	6,653
Current assets:	5,512	4,283	5,539	6,434
Non-current assets	-	219	-	219
	5,512	4,502	5,539	6,653

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

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

10. Other assets

	Parent Company		Consolidated	
	9/30/2024	12/31/2023	9/30/2024	12/31/2023
Other current assets:				
Prepaid expenses (*)	4,252	5,220	5,296	5,975
Advances and prepayments (**)	329	864	1,825	1,494
Total	4,581	6,084	7,121	7,469
Other non-current assets:				
Other assets	47	48	3,325	3,136
Total	47	48	3,325	3,136

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

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

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11. Investments in subsidiaries

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

	Unicasa Comércio de Móveis Ltda.		Unicasa Holding, LLC	
	9/30/2024	12/31/2023	9/30/2024	12/31/2023
Current assets	329	2,306	9,644	6,144
Non-current assets	18,644	3	43,553	40,906
Current and non-current liabilities	502	1,025	43,165	39,059
Shareholders' equity	18,471	1,284	10,032	7,991
Capital stock	37,497	20,430	26,424	17,671

	Unicasa Comércio de Móveis Ltda.		Unicasa Holding, LLC	
	9/30/2024	9/30/2023	9/30/2024	9/30/2023
Net revenue	6	18	18,539	12,669
Net income/ (loss) for the period – subsidiary	120	67	(5,200)	(2,541)
% Ownership interest	99.99%	99.99%	100.0%	100.0%
Equity income (loss) before eliminations	120	67	(5,201)	(2,541)
Effect of unrealized income	3	1	(89)	(598)
Equity income (loss)	123	68	(5,290)	(3,139)

The changes in investments in subsidiaries are as follows:

	Parent Company	
	9/30/2024	12/31/2023
Balance of investment in subsidiaries at beginning of period	8,533	8,745
Advance for future capital increase	17,070	-
Capital payment – subsidiary	6,407	5,539
Equity income (loss)	(5,167)	(5,124)
Other comprehensive income	832	(627)
Balance of investment in subsidiaries at end of period	27,675	8,533

12. Property, plant and equipment

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

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

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

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

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

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

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

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Property, plant and equipment is broken down as follows:

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

	Land	Buildings	Improvements and facilities	Machinery and equipment	Furniture and fixtures	IT equipment	Construction in progress (*)	Total
Balances at 12/31/2022	1,378	21,149	14,879	106,733	2,495	3,934	71,012	221,580
Acquisitions	-	-	741	376	74	33	24,999	26,223
Write-offs	-	-	-	(1,544)	(32)	(242)	(70)	(1,888)
Transfers	-	434	2,180	26,759	294	900	(30,567)	-
Balances at 12/31/2023	1,378	21,583	17,800	132,324	2,831	4,625	65,374	245,915
Acquisitions	-	-	-	270	39	56	21,600	21,965
Write-offs	-	(1)	(21)	(9,127)	(166)	(70)	(2)	(9,387)
Transfers	-	-	380	2,669	347	176	(3,571)	-
Balances at 9/30/2024	1,378	21,582	18,159	126,136	3,051	4,787	83,401	258,494

Accumulated depreciation	Land	Buildings	Improvements and facilities	Machinery and equipment	Furniture and fixtures	IT equipment	Construction in progress	Total
Balances at 12/31/2022	-	(8,021)	(5,932)	(64,216)	(1,547)	(3,460)	-	(83,176)
Depreciation	-	(324)	(569)	(6,206)	(180)	(257)	-	(7,536)
Write-off	-	-	-	1,162	22	241	-	1,425
Balances at 12/31/2023	-	(8,345)	(6,501)	(69,260)	(1,705)	(3,476)	-	(89,287)
Depreciation	-	(235)	(476)	(4,802)	(142)	(252)	-	(5,907)
Write-off	-	-	12	7,546	163	63	-	7,784
Balances at 9/30/2024	-	(8,580)	(6,965)	(66,516)	(1,684)	(3,665)	-	(87,410)

Property, plant and equipment, net

Balances at 12/31/2022	1,378	13,128	8,947	42,517	948	474	71,012	138,404
Balances at 12/31/2023	1,378	13,238	11,299	63,065	1,126	1,149	65,374	156,629
Balances at 9/30/2024	1,378	13,002	11,194	59,620	1,367	1,122	83,401	171,084

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

	Land	Buildings	Improvements and facilities	Machinery and equipment	Furniture and fixtures	IT equipment	Construction in progress (*)	Right-of-use assets (*)	Total
Balances at 12/31/2022	1,378	21,149	14,880	106,742	2,510	3,975	74,658	-	225,335
Acquisitions	-	-	741	376	2,250	43	27,287	25,988	56,685
Acquisitions of subsidiary	-	-	-	-	-	-	1,373	-	1,373
Write-offs	-	-	-	(1,543)	(32)	(247)	(70)	(1,089)	(2,951)
Exchange variation	-	-	-	-	-	-	-	(1,372)	(1,372)
Transfers	-	434	7,421	26,759	2,360	899	(37,873)	-	-
Balances at 12/31/2023	1,378	21,583	23,042	132,334	7,088	4,670	65,374	23,527	278,996
Acquisitions	17,000	-	1	269	39	56	23,242	-	40,607
Write-offs	-	(1)	(52)	(9,127)	(167)	(70)	(2)	(2,208)	(11,627)
Exchange variation	-	-	654	2	532	3	-	2,857	4,048
Transfers	-	-	380	2,669	347	176	(3,572)	-	-
Balances at 9/30/2024	18,378	21,582	24,025	126,147	7,839	4,835	85,042	24,176	312,024

Accumulated depreciation	Land	Buildings	Improvements and facilities	Machinery and equipment	Furniture and fixtures	IT equipment	Construction in progress (*)	Right-of-use assets (*)	Total
Balances at 12/31/2022	-	(8,021)	(5,933)	(64,216)	(1,552)	(3,495)	-	-	(83,217)
Depreciation	-	(324)	(699)	(6,208)	(970)	(261)	-	-	(8,463)
Write-off	-	-	-	1,161	22	247	-	-	1,429
Balances at 12/31/2023	-	(8,345)	(6,632)	(69,264)	(2,501)	(3,509)	-	-	(90,250)
Depreciation	-	(235)	(902)	(4,802)	(1,298)	(257)	-	-	(7,494)
Write-off	-	-	12	7,546	164	63	-	-	7,785
Exchange variation	-	-	(31)	-	(132)	(3)	-	-	(166)
Balances at 9/30/2024	-	(8,580)	(7,552)	(66,520)	(3,767)	(3,706)	-	-	(90,125)

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

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Property, plant and equipment, net									
Balances at 12/31/2022	1,378	13,128	8,947	42,524	958	480	74,658	-	142,073
Balances at 12/31/2023	1,378	13,238	16,411	63,070	4,588	1,159	65,374	23,527	188,746
Balances at 9/30/2024	18,378	13,002	16,473	59,627	4,072	1,129	85,042	24,176	221,899
Average rate	-	2.66%	3.08%	7.39%	10%	20%	-	13.95%	
Average useful life (in years)	-	38.00	32.00	14.00	10.00	5.00	-	7.16	

13. Intangible assets

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

Parent Company

	Software	Trademarks and patents	Commercial goodwill	Intangible assets in progress	Total
Balances at 12/31/2022	1,184	155	-	444	1,783
Acquisitions	91	26	-	596	713
Amortization	(407)	(24)	-	-	(431)
Transfer	298	-	-	(298)	-
Balances at 12/31/2023	1,166	157	-	742	2,065
Acquisitions	4	29	-	1,007	1,041
Transfer	433	-	-	(433)	-
Write-offs	-	(12)	-	-	(12)
Write-offs – amortization	-	11	-	-	11
Amortization	(339)	(22)	-	-	(361)
Balances at 9/30/2024	1,264	163	-	1,316	2,743

Consolidated

	Software	Trademarks and patents	Commercial goodwill	Intangible assets in progress	Total
Balances at 12/31/2022	1,184	155	-	444	1,783
Acquisitions	91	26	2,418	596	3,131
Amortization	(407)	(24)	(44)	-	(475)
Transfer	298	-	-	(298)	-
Balances at 12/31/2023	1,166	157	2,374	742	4,439
Acquisitions	4	29	-	1,007	1,041
Transfer	433	-	-	(433)	-
Write-offs	-	(12)	-	-	(12)
Write-offs – amortization	-	11	-	-	11
Amortization	(339)	(22)	(500)	-	(861)
Exchange variation	-	-	303	-	303
Balances at 9/30/2024	1,264	163	2,177	1,316	4,920

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

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14. Income tax and social contribution

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

The breakdown of income tax and social contribution in the periods ended September 30, 2024 and 2023 is summarized below:

	Parent Company		Consolidated	
	9/30/2024	9/30/2023	9/30/2024	9/30/2023
Current income tax and social contribution:				
Current income tax and social contribution expense	(2,328)	(2,435)	(2,746)	(2,448)
Revenue related to income tax and social contribution recognized in favorite outcome of lawsuit to exclude presumed ICMS credit	-	1,010	-	1,010
Deferred income tax and social contribution				
Related to recording and reversal of temporary differences and tax losses	(1,916)	(2,418)	484	(1,500)
Revenue related to income tax and social contribution recognized in favorite outcome of lawsuit to exclude presumed ICMS credit	-	367	-	367
Income tax and social contribution expense shown in the income statement	(4,244)	(3,476)	(2,262)	(2,571)

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, 2024 and 2023 is as follows:

	Parent Company		Consolidated	
	9/30/2024	9/30/2023	9/30/2024	9/30/2023
Book income before taxes	10,468	12,133	8,486	11,229
Tax rate of 34%	(3,559)	(4,125)	(2,885)	(3,818)
Non-deductible expenses	(313)	(28)	(313)	(28)
Rate adjustments abroad	-	-	(450)	(258)
Equity income (loss)	(1,757)	(1,044)	-	-
Lawsuit on exclusion of presumed ICMS credit	-	1,377	-	1,377
Inflation adjustment in Selic lawsuits	113	147	113	147
Presumed ICMS credit	261	259	261	259
Exclusion of inflation on income from investments	858	342	858	342
Reintegra program	23	-	23	-
Other temporary expenses	130	(403)	131	(592)
Income tax and social contribution expense shown in the income statement	(4,244)	(3,475)	(2,262)	(2,571)
Effective rate	41%	29%	27%	23%

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14.2 Deferred income tax and social contribution

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

Parent Company

	Balance sheet		P&L	
	9/30/2024	12/31/2023	9/30/2024	9/30/2023
Allowance for doubtful accounts	794	799	5	(558)
Provision for inventory losses	782	576	(206)	31
Provisions for losses with sureties	44	44	-	-
Provision for tax, civil and labor risks	1,448	1,774	326	(280)
Present value adjustment	402	627	225	220
Sundry provisions and others	238	506	268	(889)
Tax losses to be offset	3,509	4,534	1,024	(712)
Depreciation of useful/tax life	(8,718)	(8,444)	274	139
Deferred income tax and social contribution expense			1,916	(2,049)
Deferred tax liabilities (assets)	(1,501)	416		

Consolidated

	Balance sheet		P&L	
	9/30/2024	12/31/2023	9/30/2024	9/30/2023
Allowance for doubtful accounts	794	799	5	(558)
Provision for inventory losses	782	576	(206)	31
Provisions for losses with sureties	44	44	-	-
Provision for tax, civil and labor risks	1,448	1,774	326	(280)
Present value adjustment	402	627	225	220
Sundry provisions and others	238	102	(136)	(889)
Tax losses to be offset	9,435	7,980	(972)	126
Depreciation of useful/tax life	(8,718)	(8,444)	274	139
Deferred income tax and social contribution expense			(484)	(1,211)
Deferred tax liabilities (assets)	4,425	3,458		

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

Estimated recovery of tax credits on income tax and social contribution losses were based on projections of taxable income that took into consideration diverse financial and business premises considered at the end of the period. Consequently, such estimates may not materialize in the future considering the uncertainties inherent to these provisions. The Company did not identify uncertainties regarding the recoverability of deferred tax assets recognized in the period ended September 30, 2024.

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15. Loans and Financing

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

On August 30, 2024, the company issued a Book-Entry Commercial Note, through a private placement, with a nominal value of R\$23,536. This amount will be measured at amortized cost, using the effective interest rate method, maturing on August 20, 2044.

	Parent Company/Consolidated								
				2024			2023		
	Index	Interest rate (p.a.)	Maturity	Current	Non-current	Total	Current	Non-current	Total
Domestic currency									
Bank credit note (CCB)	CDI +	2.75%	Dec/24	1,195	-	1,195	4,749	-	4,749
Bank loans – FINEP	TR +	3.30%	Oct/33						
Book-entry commercial note	IPCA	12.01%	Aug/44	-	48,690	48,690	-	49,228	49,228
				404	22,553	22,957	-	-	-
				1,599	71,243	72,842	4,749	49,228	53,977

On September 30, 2024, the Company has surety letter related to loan operations obtained.

Loans and financing will fall due as follows, by maturity year:

Maturities	2024	2025	2026	2027	2028	2029 to maturity	Total
Bank credit note (CCB)	1,195	-	-	-	-	-	1,195
Bank loans – FINEP	-	1,065	6,388	6,388	6,388	28,461	48,690
Book-entry commercial note	79	340	380	426	477	21,255	22,957
Total	1,274	1,405	6,768	6,814	6,865	49,716	72,842

On September 30, 2024, the company informs that all covenants of the financing agreements have been fulfilled.

16. Leases payable

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

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

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

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

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

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

Changes in lease liabilities are as follows:

	Consolidated
Balance on December 31, 2022	=
Addition	26,303
Payments	(1,089)
Exchange variation	(1,373)
Balance on December 31, 2023	<u>23,841</u>
Payments	(1,735)
Exchange variation	2,923
Balance on September 30, 2024	<u><u>25,029</u></u>
Current	3,736
Non-current	21,293

17. Provisions

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

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

Provision for labor, tax and civil risks

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

	Parent Company	
	<u>9/30/2024</u>	<u>12/31/2023</u>
Provision for labor risks	242	974
Provision for civil risks	4,016	4,137
	<u>4,258</u>	<u>5,111</u>

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

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

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

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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:

	Parent Company	
	9/30/2024	12/31/2023
Labor lawsuits	463	195
Tax lawsuits	3,840	3,760
Civil lawsuits	2,885	4,142
	7,188	8,097

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

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

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

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

	Parent Company	
	9/30/2024	12/31/2023
Balance at start of year	5,111	5,837
Additions	1,235	1,974
Recoveries / realizations	(2,088)	(2,700)
Balance at end of year	4,258	5,111

18. Contractual Obligations

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

	Parent Company		Consolidated	
	9/30/2024	12/31/2023	9/30/2024	12/31/2023
Amounts in R\$ thousand	38,341	37,820	45,158	46,846

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19. Other liabilities

	Parent Company		Consolidated	
	9/30/2024	12/31/2023	9/30/2024	12/31/2023
Other liabilities – current:				
Other provisions – (*)	772	1,690	1,315	1,956
Leases (**)	485	489	485	489
Other liabilities	64	770	64	793
	<u>1,321</u>	<u>2,949</u>	<u>1,864</u>	<u>3,238</u>
Other liabilities – non-current:				
Leases (**)	505	864	505	864
	<u>505</u>	<u>864</u>	<u>505</u>	<u>864</u>

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

(**) Upon the application of CPC 06 (R2), the Company evaluated its portfolio of agreements, and these leases were classified under the exception of the standard as they refer to low-value asset. In the period, the Company recognized expense of R\$239 (R\$447 on December 31, 2023).

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

The capital stock of the Company is R\$147,000 on September 30, 2024 and December 31, 2023, 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 period, limited to 20% of the paid-in capital. On September 30, 2024, the balance in the reserve is R\$5,343.

Expansion reserve

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

c) Other comprehensive income

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

d) Dividends and interest on equity

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

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

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

	Parent Company and Consolidated			
	7/1/2024 to 9/30/2024	1/1/2024 to 9/30/2024	7/1/2023 to 9/30/2023	1/1/2023 to 9/30/2023
Net income for the period	191	6,224	3,921	8,658
Weighted average of outstanding common shares (in thousands)	66,086	66,086	66,086	66,086
Basic earnings / (loss) per share (R\$)	0.00289	0.09418	0.05933	0.13101

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.

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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			
	7/1/2024 to 9/30/2024	1/1/2024 to 9/30/2024	7/1/2023 to 9/30/2023	1/1/2023 to 9/30/2023
Gross revenue from sales	64,673	182,757	69,501	191,076
IPI on sales	(1,734)	(4,806)	(1,834)	(5,151)
Gross revenue from sales (-) IPI	62,939	177,951	67,667	185,925
ICMS on sales	(5,754)	(15,961)	(6,335)	(17,910)
Other taxes on sales (PIS/COFINS)	(4,440)	(12,286)	(4,643)	(13,032)
Sales returns	(57)	(139)	(117)	(299)
Present value adjustment (AVP)	(625)	(1,348)	(920)	(2,766)
	52,063	148,217	55,652	151,918
	Consolidated			
	7/1/2024 to 9/30/2024	1/1/2024 to 9/30/2024	7/1/2023 to 9/30/2023	1/1/2023 to 9/30/2023
Gross revenue from sales	71,273	196,555	72,483	197,075
IPI on sales	(1,734)	(4,806)	(1,834)	(5,151)
Gross revenue from sales (-) IPI	69,539	191,749	70,649	191,924
ICMS on sales	(5,754)	(15,962)	(6,335)	(17,913)
Other taxes on sales (PIS/COFINS)	(4,440)	(12,287)	(4,643)	(13,034)
Sales returns	(57)	(139)	(117)	(299)
Present value adjustment (AVP)	(626)	(1,292)	(755)	(2,152)
	58,662	162,069	58,799	158,526

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22. Expenses by function and nature

	Parent Company			
	7/1/2024 to 9/30/2024	1/1/2024 to 9/30/2024	7/1/2023 to 9/30/2023	1/1/2023 to 9/30/2023
Expenses by function				
Cost of goods sold and/or services	(34,371)	(94,480)	(34,962)	(99,837)
Selling expenses	(11,272)	(30,393)	(11,210)	(29,821)
Administrative expenses	(4,490)	(13,299)	(4,885)	(13,640)
	<u>(50,133)</u>	<u>(138,172)</u>	<u>(51,057)</u>	<u>(143,298)</u>
Expenses by nature				
Input expenses	(22,700)	(61,265)	(23,702)	(68,283)
Personnel expenses	(14,192)	(40,944)	(13,803)	(40,583)
Third-party service expenses	(4,228)	(12,150)	(4,248)	(11,839)
Expenses with civil lawsuits	(229)	(872)	(362)	(889)
Depreciation and amortization expenses	(2,081)	(6,268)	(2,061)	(5,840)
Advertising expenses	(2,401)	(5,855)	(2,535)	(7,214)
Expenses / (Reversal) with provisions	191	1,270	(30)	2,386
Travel expenses	(1,072)	(2,772)	(1,306)	(2,956)
Electric power expenses	(987)	(2,872)	(942)	(2,724)
Expenses with commissions	(487)	(1,662)	(824)	(2,575)
Other expenses	(1,947)	(4,782)	(1,244)	(2,781)
	<u>(50,133)</u>	<u>(138,172)</u>	<u>(51,057)</u>	<u>(143,298)</u>

	Consolidated			
	7/1/2024 to 9/30/2024	1/1/2024 to 9/30/2024	7/1/2023 to 9/30/2023	1/1/2023 to 9/30/2023
Expenses by function				
Cost of goods sold and/or services	(36,241)	(98,721)	(36,655)	(103,251)
Selling expenses	(17,987)	(47,313)	(14,080)	(37,097)
Administrative expenses	(4,490)	(13,210)	(4,885)	(13,640)
	<u>(58,718)</u>	<u>(159,244)</u>	<u>(55,620)</u>	<u>(153,988)</u>
Expenses by nature				
Input expenses	(23,296)	(62,628)	(24,126)	(68,409)
Personnel expenses	(16,418)	(47,126)	(15,119)	(44,199)
Third-party service expenses	(6,494)	(16,963)	(5,389)	(16,089)
Expenses with civil lawsuits	(229)	(872)	(362)	(889)
Depreciation and amortization expenses	(2,788)	(8,312)	(2,220)	(6,298)
Advertising expenses	(2,683)	(6,606)	(2,535)	(7,234)
Expenses / (Reversal) with provisions	(209)	1,074	(470)	2,692
Travel expenses	(1,148)	(3,137)	(1,462)	(3,337)
Electric power expenses	(1,033)	(2,986)	(974)	(2,793)
Expenses with commissions	(785)	(2,306)	(874)	(2,316)
Other expenses	(3,635)	(9,382)	(2,089)	(5,116)
	<u>(58,718)</u>	<u>(159,244)</u>	<u>(55,620)</u>	<u>(153,988)</u>

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23. Other operating revenues

	Parent Company			
	7/1/2024 to 9/30/2024	1/1/2024 to 9/30/2024	7/1/2023 to 9/30/2023	1/1/2023 to 9/30/2023
Bank premium (*)	59	166	79	259
Gain from sale of property, plant and equipment	-	44	936	937
Other operating revenues (**)	622	1,383	669	1,880
Other operating revenues	681	1,593	1,684	3,076

	Consolidated			
	7/1/2024 to 9/30/2024	1/1/2024 to 9/30/2024	7/1/2023 to 9/30/2023	1/1/2023 to 9/30/2023
Bank premium (*)	59	166	79	259
Gain from sale of property, plant and equipment	-	44	936	937
Other operating revenues (**)	622	1,403	673	1,896
Other operating revenues	681	1,613	1,688	3,092

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

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

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24. Financial income (expense)

	Parent Company			
	7/1/2024 to 9/30/2024	1/1/2024 to 9/30/2024	7/1/2023 to 9/30/2023	1/1/2023 to 9/30/2023
Financial expenses				
IOF charge and bank fees	(131)	(202)	(30)	(112)
Interest on loans and financing	(1,001)	(2,153)	(235)	(913)
Exchange variation expenses	(928)	(1,562)	(282)	(1,435)
Present value adjustment (AVP)	(627)	(1,260)	(543)	(1,741)
Discounts granted	(2)	(3)	-	(3)
Other financial expenses	(187)	(541)	(102)	(216)
	<u>(2,876)</u>	<u>(5,721)</u>	<u>(1,192)</u>	<u>(4,420)</u>
Financial income				
Interest income	55	344	83	412
Yield from short-term investments	1,139	4,185	470	1,681
Exchange variation income	433	2,362	682	1,502
Present value adjustment (AVP)	1,258	3,270	1,379	3,860
Discounts obtained	8	55	14	59
Other financial income	132	411	66	569
	<u>3,025</u>	<u>10,627</u>	<u>2,694</u>	<u>8,083</u>
Net financial result	<u>149</u>	<u>4,906</u>	<u>1,502</u>	<u>3,663</u>

	Consolidated			
	7/1/2024 to 9/30/2024	1/1/2024 to 9/30/2024	7/1/2023 to 9/30/2023	1/1/2023 to 9/30/2023
Financial expenses				
IOF charge and bank fees	(162)	(290)	(56)	(146)
Loans and financing	(1,001)	(2,153)	(235)	(913)
Exchange variation expenses	(928)	(1,562)	(282)	(1,435)
Present value adjustment (AVP)	(627)	(1,260)	(543)	(1,741)
Discounts granted	(2)	(3)	-	(3)
Other financial expenses	(188)	(542)	(99)	(216)
	<u>(2,908)</u>	<u>(5,810)</u>	<u>(1,215)</u>	<u>(4,454)</u>
Financial income				
Interest income	55	374	125	538
Yield from short-term investments	1,139	4,234	468	1,675
Exchange variation income	433	2,362	682	1,502
Present value adjustment (AVP)	1,258	3,270	1,379	3,860
Discounts obtained	12	116	15	64
Other financial income	133	411	62	569
	<u>3,030</u>	<u>10,767</u>	<u>2,731</u>	<u>8,208</u>
Net financial result	<u>122</u>	<u>4,957</u>	<u>1,516</u>	<u>3,754</u>

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25. Transactions and balances with related parties

Related-party transactions are those between the Company and its subsidiaries, other companies controlled by shareholders of the Company, key management professionals and other related parties. During the period ended September 30, 2024 and the fiscal year ended December 31, 2023, the Company conducted the following transactions with related parties:

Term	Parent Company				Consolidated			
	Assets/Liabilities		Profit or Loss		Assets/Liabilities		Profit or Loss	
	9/30/2024	12/31/2023	9/30/2024	9/30/2023	9/30/2024	12/31/2023	9/30/2024	9/30/2023
Subsidiaries								
Unicasa North Holding, LLC								
Trade receivables	10,892	6,146						
Sale of furniture			3,965	5,038	-	-	-	-
Sale of property, plant and equipment	-		-	1,373				
Commission expenses	-		-	(387)	-	-	-	-
Unicasa Comércio de Móveis Ltda.								
Trade receivables	-		1	1				
Sale of furniture								
Unicasa Indústria de Móveis S.A.								
Even Construtora e Incorporadora S.A.								
Trade receivables	-	-	-	-	-	-	-	-
Sales of furniture	-	-	419	445	-	-	419	445
Nova Milano Investimentos Ltda¹								
Loans and financing	(22,957)	-			(22,957)			
Interest on book-entry commercial note			(286)	-			(286)	-
Related persons and key management professionals								
Trade receivables	2	39	-	-	2	39	-	-
Sales of furniture	-	-	7	177	-	-	7	177
	(12,063)	6,185	4,106	6,647	(22,955)	39	140	622

¹The transaction concerning the Book-Entry Commercial Note is detailed in Note 15 - Loans and financing.

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

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

Management Compensation

The Company paid its managers (Statutory Board of Executive Officers and Board of Directors) total compensation in the amount of R\$2,838 in the period ended September 30, 2024 (R\$2,935 on December 31, 2023). The Company does not offer to its key personnel compensation benefits in the following categories: (i) post-employment benefits; (ii) long-term benefit; (iii) employment termination benefit; and (iv) share-based compensation.

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26. Financial Instruments

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

The Company's financial instruments measured at their amortized cost are held for the purpose of receiving or payment of contractual cash flows, which consist of principal and interest, recorded at their original value less allowance for losses and present value adjustment when applicable. The financial instruments and their outstanding balances on September 30, 2024 and December 31, 2023, are shown below:

	Note	Parent Company		Consolidated	
		9/30/2024	12/31/2023	9/30/2024	12/31/2023
Financial assets					
Cash and cash equivalents	3	18,612	23,989	22,063	26,100
Financial investments	4	34,255	43,673	34,255	43,673
Trade accounts receivable	5	45,516	38,433	37,192	33,774
Loans granted	8	904	1,901	904	1,901
Other assets	10	4,628	6,132	10,446	10,605
Financial liabilities					
Loans and financing	15	(72,842)	(53,977)	(72,842)	(53,977)
Leases payable	16	-	-	(25,029)	(23,841)
Trade accounts payable		(11,436)	(6,255)	(11,739)	(6,554)
Interest on equity payable	20	-	(11,672)	-	(11,672)
Contractual obligations	18	(38,341)	(37,820)	(45,158)	(46,846)
Other current and non-current liabilities	19	(1,826)	(3,813)	(2,369)	(4,102)
Net financial instruments		(20,530)	591	(52,277)	(30,939)

27. Financial risk management

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

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

- **Market risk**

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

- I. **Interest rate risk**

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

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

II. Exchange risksCash and accounts receivable in foreign currency

On September 30, 2024, the Company had balance of accounts receivable from exports equivalent to USD2,827 (USD1,114 on December 31, 2023).

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

Sensitivity to exchange rates

In order to verify the sensitivity of indexes of assets and liabilities in foreign currency, with representativeness, two different scenarios were defined to analyze the sensitivity on exchange rate oscillations. This analysis considers depreciation of exchange rate by 25% and 50% over the exchange rate on September 30, 2024. These assumptions were defined based on the Management's expectations for variations in the exchange rate on the maturity dates of respective agreements subject to these risks.

Accounts receivable in foreign currency

	Reference amounts			
	Balance of accounts receivable - USD	Balance of accounts receivable - R\$	U.S. dollar rate	Impacts on income before taxation
Probable scenario (book value)	2,827	15,407	5.45	-
Possible scenario - 25%	2,827	11,555	4.09	(3,852)
Possible scenario 50%	2,827	7,704	2.73	(7,704)

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)	750	4,553	6.07	-
Possible scenario - 25%	750	5,691	7.59	(1,138)
Possible scenario 50%	750	6,829	9.11	(2,276)

III. Commodity price risk

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

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- **Credit risk**

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

Accounts receivable

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

Credit limits are established for all clients based on internal rating criteria. On September 30, 2024, the Company had 30 clients (21 clients on December 31, 2023), representing 50.58% (50.95% on December 31, 2023) of all receivables due. These clients operate with several stores in Brazil. No client individually represents more than 10% of the sales. The Company has security interest and monitors its exposure.

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

Bank deposits

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

- **Liquidity risk**

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

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

Maturities	2024	2025	2026	2027	2028	2029 to maturity	Total
	Bank credit note (CCB)	1,195	-	-	-	-	-
Bank loans - FINEP	-	1,065	6,388	6,388	6,388	28,461	48,690
Book-entry commercial note	79	340	380	426	477	21,255	22,957
Total	1,274	1,405	6,768	6,814	6,865	49,716	72,842

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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, 2024 and fiscal year ended December 31, 2023.

The financial leverage ratio is shown below:

	Parent Company		Consolidated	
	9/30/2024	12/31/2023	9/30/2024	12/31/2023
Loans and financing	72,842	53,977	72,842	53,977
(-) Cash and cash equivalents	(18,612)	(23,989)	(22,063)	(26,100)
(-) Financial investments	(34,255)	(43,673)	(34,255)	(43,673)
(Surplus cash) / Net debt	19,975	(13,685)	16,524	(15,796)
Shareholders' equity	197,051	189,995	197,051	189,995

28. Insurance

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

Coverage	Coverage period		Currency	Amount insured
	From	To		
Fire, lightning strike, explosion and implosion	2023	2024	<u>BRL</u>	230,000
General civil liability				
National	2023	2024	<u>BRL</u>	11,000
Foreign products overall	2023	2024	<u>BRL</u>	50,000
Civil liability for management – D&O	2023	2024	<u>BRL</u>	30,000

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29. Information by segment

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

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

	Consolidated			
	7/1/2024 to 9/30/2024	1/1/2024 to 9/30/2024	7/1/2023 to 9/30/2023	1/1/2023 to 9/30/2023
Domestic market				
Exclusive stores	45,230	127,324	48,646	133,969
Multibrand stores	5,439	15,756	5,410	17,013
Unicasa Corporate	3,190	7,088	3,534	10,422
Other revenues	390	893	481	1,297
	54,249	151,061	58,071	162,701
Export market	15,290	40,689	12,578	29,223
Total gross revenue from sales	69,539	191,749	70,649	191,924

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

Relatório sobre a revisão de informações trimestrais

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

Introdução

Revisamos as demonstrações contábeis intermediárias, individuais e consolidadas, da Unicasa Indústria de Móveis S.A.

(“Companhia”), contidas no Formulário de Informações Trimestrais - ITR referente ao trimestre findo em 30 de setembro de 2024, que compreendem o balanço patrimonial em 30 de setembro de 2024 e as respectivas demonstrações do resultado e do resultado abrangente para os períodos de três e de nove meses findos nessa data e das mutações do patrimônio líquido e dos fluxos de caixa para o período de nove meses findo nessa data, incluindo as notas explicativas.

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

Alcance da revisão

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

Conclusão

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

Outros assuntos

Demonstrações do valor adicionado

As informações trimestrais acima referidas incluem as Demonstrações do Valor Adicionado (DVA), individuais e consolidadas, referentes ao período de nove meses findo em 30 de setembro de 2024, elaboradas sob a responsabilidade da administração da Companhia e apresentadas como informação suplementar para fins do IAS 34. Essas demonstrações foram submetidas a procedimentos de revisão executados em conjunto com a revisão das informações trimestrais, com o objetivo de concluir se elas estão conciliadas com as demonstrações contábeis intermediárias e registros contábeis, conforme aplicável, e se sua forma e conteúdo estão de acordo com os critérios definidos no Pronunciamento Técnico CPC 09 – “Demonstração do Valor Adicionado”. Com base em nossa revisão, não temos conhecimento de nenhum fato que nos leve a acreditar que essas demonstrações do valor adicionado não foram elaboradas, em todos os aspectos relevantes, segundo os critérios definidos nesse Pronunciamento Técnico e de forma consistente em relação às demonstrações contábeis intermediárias individuais e consolidadas tomadas em conjunto.

Porto Alegre, 14 de novembro de 2024

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)

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

Internal Auditors

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

External Auditors:

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

Financial Statements

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

Conclusion

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

Reports and Declarations / Management Declaration on Financial Statements

Management Declaration on Financial Statements

In compliance with item VI, Article 27 of CVM Resolution 80 of March 29, 2022, the Management of Unicasa Indústria de Móveis S.A. declares that it reviewed, discussed and agreed with the Interim Financial Statements of the Company for the period ended September 30, 2024, authorizing their conclusion on this date.

Bento Gonçalves, November 14, 2024.

Gustavo Dall Onder
Chief Executive Officer

Guilherme Possebon de Oliveira
Chief Financial and Investor Relations Officer

Alexandre Narvaes Figueira
Commercial Officer

Luciano André Merigo
Manufacturing Officer

Reports and Declarations / Management Declaration on Independent Auditors Report

Management Declaration on Independent Auditors Report

In compliance with item V, Article 27 of CVM Resolution 80 of March 29, 2022, the Management of Unicasa Indústria de Móveis S.A. declares that it reviewed, discussed and agreed with the content and opinion contained in the report of Independent Auditors on the Quarterly Financial Statements of the Company for the period ended September 30, 2024, issued on this date.

Bento Gonçalves, November 14, 2024.

Gustavo Dall Onder
Chief Executive Officer

Guilherme Possebon de Oliveira
Chief Financial and Investor Relations Officer

Alexandre Narvaes Figueira
Commercial Officer

Luciano André Merigo
Manufacturing Officer